

NOTICE

Procedures for Taxing Snuff, Moist Snuff (Roll Snuff) and Smokeless Tobacco (Tobacco Similar in Composition to Snuff)

DATE: November 13, 2002

TO: ALL TOBACCO DISTRIBUTORS

Revenue Rule [810-7-1-13](#) was adopted effective November 14, 2002. This rule defines smokeless tobacco, snuff and chewing tobacco so that these products will be consistently identified by taxpayers and the Department and taxed appropriately according to the snuff or chewing tobacco tax rate(s). The rule defines these terms as follows:

Smokeless Tobacco: Refers to any tobacco products not intended to be smoked. For purposes of calculating the state tobacco taxes applicable under Section 40-25-2, Code of Alabama 1975, as well as all county tobacco taxes administered by the Alabama Department of Revenue, all smokeless tobacco shall be classified as either chewing tobacco or snuff.

Snuff: Means any finely cut, ground, or powdered tobacco that is not intended to be smoked. The term snuff includes "moist snuff" sometimes referred to as "roll snuff" including the long cut and fine cut varieties. Any smokeless tobacco product similar in composition and makeup to snuff shall be taxed at the rates applicable to snuff.

Chewing Tobacco: Means any leaf tobacco that is not intended to be smoked and is not defined as snuff above. It includes both plug and scrap varieties.

Accordingly, any products classified or falling under the above snuff definition must be taxed at the appropriate State and state-administered county snuff tax rates. A copy of Rule [810-7-1-13](#) is attached for your convenience. Please contact us if you have questions.

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