

# NOTICE

## Choctaw County Tobacco Tax - Act # 1001-913

DATE: November 15, 2001

TO: All Tobacco Distributors

The above-referenced Act, passed in the 2001 Legislative Session, imposes a county privilege, license, or excise tax on tobacco products in Choctaw County. Under said Act, the Department of Revenue is authorized to promulgate and enforce rules and regulations for the administration of the taxes levied by this Act and Chapter 25 of Title 40, Code of Alabama 1975. **The taxes levied and to be collected and remitted to the Alabama Department of Revenue are as follows:**

Cigarettes	\$0.10 per pack
*Cigars	\$0.10 each cigar
Smoking Tobacco	\$0.10 per container
Chewing Tobacco	\$0.10 per container
Snuff	\$0.10 per container
Tobacco Paper	\$0.10 per package (gummed & ungummed)

\*The Act did not provide language to tax little cigars (cigarette-sized cigars) differently from cigars; therefore, little cigars will be taxed at ten cents (\$0.10) each.

The effective date for collection of this tax is December 1, 2001 (tax return and payment to the Department by January 21, 2002). The appropriate tax must be collected on all tobacco products sold, stored, used, consumed or delivered into Choctaw County.

Questions concerning the administration of this tax should be directed to Angela Watson at:

Alabama Department of Revenue Sales, Use & Business Tax Division Tobacco Tax Section P.  
O. Box 327555 Montgomery, AL 36132-7555 (334) 242-9627

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