



# Tax Rates By County

COUNTY BASIS	CIGARETTES PACK (Used by consumers and manufacturers Only)	CHEWING TOBACCO PACK	SNUFF CAN	SMOKING TOBACCO PACK	CIGARS EACH CIGAR	LITTLE CIGARS AS INDICATED	ROLLING PAPERS PACK
BARBOUR - 1	\$0.05	\$0.03	\$0.03	\$0.02	\$0.02	\$0.05/pk	\$0.15
BARBOUR - 2	0.05	0.05	0.05	0.05	0.05	0.05/pk	0.05
BULLOCK	0.05	0.05	0.05	0.03	0.03	0.05/pk	0.15
CHAMBERS	0.25	0.25	0.25	0.25	0.12	0.12/pk	0.25
CHEROKEE	0.09	0.09	0.09	0.09	0.03	0.03 ea	0.15
COOSA	0.05	0.03	0.03	0.02	0.02	0.05/pk	0.15
CRENSHAW	0.05	0.05	0.03	0.02	0.02	0.05/pk	0.15
FRANKLIN	0.05	0.04	0.04	0.04	0.05	0.05/pk	0.15
GENEVA	0.05	0.03	0.03	0.02	0.02	0.05/pk	
HOUSTON	0.05	0.03	0.03	0.02	0.02	0.02 ea	
LIMESTONE	0.05	0.03	0.03	0.02	0.02	0.05/pk	
MARION	0.04	0.04	0.04	0.04	0.04	0.04/pk	0.15
MARSHALL	0.02	0.02	0.02	0.02	0.02	0.02/pk	
RANDOLPH	0.25	0.25	0.25	0.25	0.12	0.12/pk	0.25
TALLADEGA	0.05	0.03	0.03	0.02	0.02	0.05/pk	0.15
WASHINGTON - 1	0.01						
WASHINGTON - 2	0.05	0.06	0.05	0.10	0.03	0.05/pk	0.15
WASHINGTON - 3	0.05	0.05	0.05	0.05	0.05	0.05 ea	0.05

	CIGARETTES	CHEWING TOBACCO (Each Ounce Or Fractional Part Thereof)	FILTERED CIGARS	CIGARS	LITTLE CIGARS
ST. CLAIR	\$0.0675 per pk of 20	\$0.084375 per pk of 25	\$0.0015	\$0.0015 per cigar	\$0.004 per each 10

SNUFF	SMOKING TOBACCO
5/8 ounces or less	1-1/8 ounces or less
Over 5/8 ounces, not exceeding 1-5/8 ounces	Over 1-1/8 ounces, not exceeding 2 ounces
Over 1-5/8 ounces, not exceeding 2-1/2 ounces	Over 2 ounces, not exceeding 3 ounces
Over 2-1/2 ounces, not exceeding 5 ounces (cans, packages, gullets)	Over 3 ounces, not exceeding 4 ounces
Over 3 ounces, not exceeding 5 ounces (glass, tumblers, bottles)	\$0.006 additional tax for each ounce or fractional part thereof over 4 ounces
Over 5 ounces, not exceeding 6 ounces	
\$0.012 additional tax for each ounce or fractional part thereof over 6 ounces	

<sup>1</sup>Cigarettes – As of February 1, 2006, all wholesalers and distributors are required to affix county stamps to cigarettes sold in state-administered counties. Effective June 29, 2010, the PACT Act requires a delivery seller (i.e., seller of cigarettes or smokeless tobacco to a consumer in Alabama if the consumer submits the order via telephone or other method of voice transmission, mail orders, Internet, or other online service where the seller is not in the buyer's physical presence) to affix the appropriate State and locality tax stamp or other tax payment indicia to packs of cigarettes as required by law. Stamps must be affixed prior to distribution to the consumer.

**NOTE: All cigarettes in a retail location must have the state and appropriate state-administered county stamps affixed to the product. Otherwise, the product(s) shall be subject to confiscation.**

**Barbour County Notes:**

- On line Barbour – 1 enter \$.05 per pack of cigarettes; OTP should be computed as indicated on the Tax Rate Schedule.
- On line Barbour – 2 enter \$.05 per pack of cigarettes; OTP should be computed as indicated on the Tax Rate Schedule.

**St. Clair County Notes:**

St. Clair County taxes are 10% of the current state rate. Cigarette rates are per package and Other Tobacco Products (OTP) are based on weight per cigar.

**Washington County Notes:**

- On line Washington – 1 enter \$0.01 per pack of cigarettes; no Other Tobacco Products (OTP) is due for line 1.
- On line Washington – 2 enter \$0.05 per pack of cigarettes; OTP should be computed as indicated on the Tax Rate Schedule.
- On line Washington – 3 enter \$0.05 per pack of cigarettes; OTP should be computed as indicated on the Tax Rate Schedule.

The return and/or payment are due by the 20th of the month following the month of activity for permitted and registered distributors, and the 10th of the month following the month of activity for consumers. Please contact the Department for applicable penalty and interest if the return is filed late. **Even if there is no activity during the month, a return must be filed and marked "No Activity"**. Separate checks must be remitted for county and state payments. Tax payments equaling \$750 or more in a given month must be remitted via My Alabama Taxes (MAT).