

Cullman County Sales Tax / Revenue Enforcement

Chris King
Director

Mailing Address:

P.O. Box 1206
Cullman, Alabama 35056-1206

Physical Address:

325 2nd Street SE
Cullman, Alabama 35055

Michelle Barnett
Assistant Director

Phone (256) 775-1398
Facsimile (256) 737-0670

Notice To Confiscate Tobacco Products

Code of Alabama, § 40-25-8 (1975)

Local Act No. 22 (1971)

Any cigarettes, smoking tobacco, cigars, stogies, cheroots, chewing tobacco, snuff, or other products taxable under this article found at any point within the State of Alabama, which the cigarettes, smoking tobacco, cigars, stogies, cheroots, chewing tobacco, snuff, or other products taxable under this article shall have been within the State of Alabama for a period of two hours, or longer, in possession of any retailer or semijobber not having affixed to the package the stamps as provided in this article, or in the case of products not requiring a stamp to be affixed where purchase invoices do not itemize the applicable tobacco taxes, are declared to be contraband goods and may be seized by the Department of Revenue, or its agents or by any peace officer of the State of Alabama, without a warrant and the goods shall be delivered to the Department of Revenue for destruction. Any of the goods, wares, or merchandise when offered for sale, either at wholesale or retail without the stamps having been first affixed, or in the case of products not requiring a stamp to be affixed where purchase invoices do not itemize the applicable tobacco taxes, shall be subject to confiscation as hereinabove provided. Any untaxed cigarettes, smoking tobacco, cigars, stogies, cheroots, chewing tobacco, snuff, or other products taxable under this article found at any location within the State of Alabama, other than the primary location of the permitted wholesaler or jobber, registered semijobber, registered retailer or tobacco products manufacturer who stores tobacco products at a bonded warehouse in this state for resale, are declared to be contraband goods, and those goods may be seized by the Department of Revenue, or its agents or by any peace officer of the State of Alabama, without a warrant and the goods shall be delivered to the Department of Revenue for destruction. Any vehicle, not a common carrier, used for the transportation for the purpose of sale of unstamped articles as hereinabove enumerated shall likewise be subject to confiscation and sale at public auction to the highest bidder after due advertisement and notice to the title owner of the vehicle. The proceeds of sale for any vehicle sold hereunder shall be deposited into the State Treasury by the Department of Revenue to be credited in the same manner as the tax otherwise due on the tobacco products being transported. The cost of confiscation and sale shall be paid out of the proceeds derived from the sale before making remittance to the Treasurer. Should any unstamped tobaccos be found in any vehicle which is engaged in the sale, distribution, or delivery of taxable tobaccos, the same shall be prima facie evidence that it was there for sale.

This is to inform you that tobacco products were found without a Cullman County stamp, therefore they are being confiscated to our possession until the Cullman County stamps have been purchased from the Cullman County Sales Tax / Revenue Enforcement Office at 325 2nd Avenue SE, Cullman, Alabama 35055.

Citation To:

Enos Ngetich (Centrick Enterprises LLC)
457 Blackberry Boulevard Springville, AL 35146

Signature of Taxpayer (or agent of)

Melanie Waters

Date 4/27/22

Signature of County agent

[Signature]
Zeh C. Pres

Cullman County Sales Tax / Revenue Enforcement

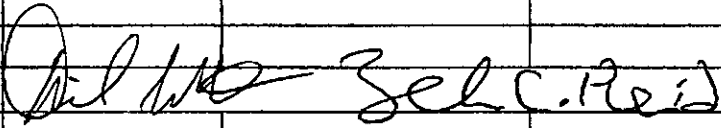
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Date	4/27/22			
Store Name	Dodge City Marathon			
Address	6345 Co Rd 490 Hanceville, AL 35077			
<u>Brand of Cigarettes</u>	<u>Quantity of Cigarettes</u>	<u>Reason for Confiscation</u>	<u>Wholesaler Name</u>	<u>Additional Information</u>
LeM Menthol 100's	4 packs	No Cullman Co Stamp		
Marlboro Menthol	5 packs	No Cullman Co Stamp		
Camel Crush	6 packs	No Cullman Co Stamp		
Notes				
Agent Signature				
Store Owner/ Manager/ Cashier	