

WINFIELD DUNN  
GOVERNOR

GEORGE M. TIDWELL  
COMMISSIONER



AREA OFFICES

EASTGATE CENTER  
5800 BUILDING (SUITE 650)  
CHATTANOOGA, TENNESSEE 37411  
894-2414

HARDY R. MOYERS  
ASSISTANT COMMISSIONER

STATE OF TENNESSEE

DEPARTMENT OF REVENUE

ANDREW JACKSON STATE OFFICE BUILDING  
NASHVILLE, TENNESSEE 37219

617 CUMBERLAND AVE., S. W.  
KNOXVILLE, TENNESSEE 37902  
524-3406

STATE OFFICE BLDG.—8TH FLOOR  
170 NORTH MAIN  
MEMPHIS, TENNESSEE 38103  
534-6211

October 1, 1971

Mr. Mack E. Matesen  
801 Fairmont Avenue  
Kingsport, Tennessee 37660

Dear Mr. Matesen:

Regarding your recent inquiry concerning tobacco and liquor stamps, we may not be able to furnish you all the desired information, however, we will attempt to enlighten you with the information we have available pertaining to this matter.

Since June 1, 1969, our cigarette tax has been 13¢ per package; and persons authorized to affix the stamps to cigarettes must do so by means of a machine capable of applying a fuson stamp evidencing payment of the tobacco tax. In rare instances, a water applied decal stamp may be used in lieu of the heat applied fuson stamps.

The stamps applied to cigars are water applied decals, and the tax thereon is on a graduated scale, ranging from one cent for each ten cigars or fraction thereof up to the rate of \$13.50 per 1,000, depending on the retail selling price of the cigars.

The stamps applied to distilled spirits indicate that the appropriate Tennessee tax has been paid thereon, but does not indicate the size of the containers. These stamps are for identification purposes only, and the tax collected is based on disposition of merchandise by the wholesale liquor licensee. No state stamps are presently required on wine, however, the tax collected is based on the sales as provided for other alcoholic beverages. The tax rate on distilled spirits is \$4.00 per gallon, and on wine is \$1.10 per gallon; and the tax collected depends on the size of the container in which these products are dispensed, using the aforementioned rate per gallon.

Only authorized licensees may obtain tobacco and liquor stamps, and all obsolete stamps are destroyed; therefore, we are unable to accommodate you by furnishing a sample of these stamps. If we can be of further assistance, please advise.

Yours very truly,

Joe K. Gilbreath, Jr., Director  
MISCELLANEOUS TAX DIVISION

dls

# REQUISITION

CIGARETTE STAMPS  
STATE OF TENNESSEE

NAME \_\_\_\_\_

ADDRESS \_\_\_\_\_

PERMIT NO. \_\_\_\_\_

CHECK NO. \_\_\_\_\_

PITNEY BOWES METER NO. \_\_\_\_\_

DATE OF REQUISITION \_\_\_\_\_

NO. OF STAMPS	DENOMINATION	VALUE	
	5¢ CIGARETTE		
	5¢ METER		
	TOTAL		
	DISCOUNT		
	NET TOTAL		

IMPORTANT

SHOW METER READING

\_\_\_\_\_

ASCENDING \_\_\_\_\_

DESCENDING \_\_\_\_\_

DATE OF READING \_\_\_\_\_

SIGNED BY: \_\_\_\_\_

WHOLESALE REP.

# REQUISITION

LIQUOR AND WINE STAMPS  
STATE OF TENNESSEE

NAME \_\_\_\_\_

ADDRESS \_\_\_\_\_

NO. OF STAMPS	DENOMINATION	VALUE	
	LIQUOR 1/2 PT. 12½		
	1/10 GAL. 20		
	1 PT. 25		
	1/5 GAL. 40		
	1 QT. 50		
	1/2 GAL. \$1.00		
	WINE MIN. 12		
	1/5 GAL. 14		
	1 QT. 17½		
	1/2 GAL. 35		
	1 GAL. 70		
	TOTAL		
	CHECK NO.		