

Special Occupational Tax (SOT) Repeal

On August 10, 2005, President Bush signed into law the "Safe, Accountable, Flexible, Efficient Transportation Equity Act: A Legacy for Users," Public Law 109-59. Section 11125 of the Act permanently repeals, effective July 1, 2008, the special (occupational) taxes on all alcohol occupations. **The registration requirement for most alcohol occupations remain.**

Special (Occupational) Tax for tobacco occupations has **NOT** been repealed, and registration and payment requirements remain in effect. All **manufacturers of tobacco products, manufacturers of cigarette papers and tubes, and export warehouse proprietors** must file [TTB F 5630.5t](#) and pay special (occupational) tax before commencing operations for the first time, and subsequently each year on or before July 1.

All **alcohol beverage dealers** must file [TTB F 5630.5d](#) before commencing operations for the first time. **Also file [TTB F 5630.5d](#) when there is a change since your last registration and when you discontinue business.**

Note to all industry members: Any liabilities incurred during periods prior to the repeal remain due and collectable. Use [TTB F 5630.5a](#) to register and pay liabilities incurred prior to the repeal, on alcohol occupations. Use [TTB F 5630.5t](#) to register and pay liabilities incurred on tobacco occupations, for all years.

If you have questions regarding the repeal of SOT or prior tax periods, please contact TTB's [National Revenue Center](#) at (800) 937-8864 or (513) 684-2979.