

ALABAMA DEPARTMENT OF REVENUE
ADMINISTRATIVE CODECHAPTER 810-7-1
TOBACCO TAX ADMINISTRATION

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(1) By order of the Commissioner of Revenue on the 24th day of March 1970, the following tobacco tax rule is effective. In all cases where cigarettes and other tobacco products as are described in Title 40-25-2, as amended, Code of Ala. 1975, are damaged while in the custody of any warehouseman or carrier and such damaged products, or the delivery thereof are refused by the wholesaler or consignee, the warehouseman or carrier, as the case might be, may sell such damaged products without first affixing the required tobacco tax stamps when such sales are made to a licensed wholesaler who has a stamping permit issued by the Department of Revenue under Title 40 - §§40-25-5 and 40-25-1, Code of Ala. 1975. Where such cigarettes and other tobacco products are damaged to such an extent that they are unfit for consumption then they shall be destroyed by the warehouseman or carrier involved, and the destruction of such products shall be accomplished in all such cases in the presence of an examiner or other agent of the State Department of Revenue, who shall make a full report to the Department concerning the same. Otherwise the tax on said products shall be due.

(2) In all other instances, the warehouseman or carrier involved must immediately stamp and pay the tobacco tax on such products.

(3) In cases where such damaged products are sold by the warehouseman or carrier to a licensed wholesaler as above referred to, then the warehouseman or carrier involved must immediately make a full report of same to the State Department of Revenue and shall furnish to the Department copies of all invoices or other records of such sales.

(4) Any violation of the above and foregoing regulation or the laws of this state pertaining to such cases will subject those persons involved to the penalties as are provided by law.

Author:

Statutory Authority: Code of Ala. 1975, §40-25-10.

History:**810-7-1-.02 Tobacco Tax Refunds Applicable To All Wholesale Dealers Of Tobacco Products.**

The following documentation is to be submitted to the Department Of Revenue by any wholesale dealer of tobacco products in applying for a tobacco tax refund: (1) The original affidavit from the manufacturer certifying as to the tobacco products received, listing these in detail, and also certifying that the required Alabama stamps were fixed and that the stamps have been destroyed. (2) A copy of the credit memorandum from the manufacturer showing the merchandise returned. (3) A copy of the wholesale dealer's invoice to the manufacturer showing in detail the tobacco products returned and the tax value of these tobacco products.

Author:

Statutory Authority: Code of Ala. 1975, §40-25-10.

History:**810-7-1-.03 Tobacco Tax Rules Applicable To National Guard Canteens.**

This rule has been adopted by the State Department of Revenue and was promulgated by the Adjutant General with the approval of the Governor and if violated could result in the revocation of the canteen permit, making it necessary for the Department of Revenue to pick up the tax exemption certificates issued to such canteen.

(a) Purchases. All untaxed tobacco products handled by a canteen must be purchased from and delivered by a wholesale tobacco distributor duly qualified with the State Department of Revenue. The delivery by the distributor to the canteen must be made by a common carrier or distributor owned/leased vehicle. An authorized officer or employee of the canteen must issue and cause to be delivered to such wholesaler a purchase order showing in detail the total number of cartons of cigarettes, boxes of cigars, cases of smoking tobacco, etc. included in the purchase. The purchase order form has been mutually approved by both the National Guard and the State Department of Revenue and will include a space for the canteen to insert the Alabama tobacco tax exemption certificate number which will be used by the canteen to receipt the distributor for the untaxed tobacco products at the time the distributor makes delivery of same to the canteen. A copy of the purchase order from the canteen must accompany the shipment by the distributor to the canteen. Only those tax exemption certificates issued for the purchase of tobacco products may

be used. The original or white copy of the certificate is to be delivered to the wholesaler.

(b) Sales. Sales of unstamped tobacco products shall be limited to the quantity covered in the regulations of the Adjutant General.

(c) Records. Full and complete records covering each purchase of unstamped tobacco products must be kept by the canteen. The pink copy of the tax exemption certificate which remains in the book must be kept. Full and complete accounting for all sales for unstamped tobacco products must be made. All tax exemption certificates must be accounted for and any certificates mutilated and not used to purchase tobacco products must be marked "void" and sent to the Tobacco Tax Division of the Department of Revenue with the next monthly report. Both the white original and the yellow copy of these voided certificates are to be transmitted. The records of all canteens shall be subject to audit by duly authorized agents of the Department of Revenue at any time.

(d) Monthly Reports. All canteens shall be required to file a monthly report on or before the 10th of the following month, whether such canteen made any purchases of unstamped tobacco products or not. This report shall show the date, invoice number, wholesale tobacco distributor, as well as the total number of cartons of cigarettes, boxes of cigars, etc. covered by each purchase. In addition, the state tax value of these tobacco products must be shown on this report as well as the strength of the unit. The report must be accompanied by the yellow duplicate copies of the tax exemption certificates issued to the wholesaler at the time of purchase. The monthly report forms are mailed periodically and additional tax exemption certificates will be furnished upon request as they are needed.

Author:

Statutory Authority: Code of Ala. 1975, §40-25-15(e).

History:

810-7-1-.04

Refund For Tobacco Products Destroyed By A Manufacturer.

In order for a wholesaler to receive a refund for tobacco products returned to and destroyed by the manufacturer, the following information must be provided to the Department of Revenue:

(1) A copy of the packing slip which corresponds with the tobacco products to be destroyed;

(2) A copy of the credit memorandum issued by the manufacturer to the wholesaler covering the damaged or defective tobacco products; and

(3) An affidavit from the manufacturer to the effect that the tobacco products have been or will be destroyed and the value of the applicable tax for the tobacco merchandise to be destroyed.

Upon receipt and approval of the required documentation, the department will refund to the wholesaler the value of the applicable tax due on the destroyed tobacco products. If a subsequent audit determines that this refund was issued in error, the wholesaler shall be liable for the applicable tax plus penalties and interest.

Author: Alisa Johnson

Statutory Authority: Code of Ala. 1975, §§40-2A-7(a)(5), 40-25-10, 40-25-15(e).

History: Amended: Filed November 16, 2018; effective December 31, 2018.

810-7-1-.05 Tobacco Administration Concerning Manufacturers And Their Salesmen.

Salesmen shall be informed of the illegality of transferring unstamped tobacco between wholesalers and transporting unstamped products in their automobiles. Manufacturers shall be advised against sending unstamped samples to their salesmen by common carrier. Gratis cigarettes must be stamped with the State and applicable County stamps. Cigarettes that are not stamped, as required, are subject to confiscation.

Persons transporting and distributing tobacco products within the State of Alabama who have not obtained a privilege license as prescribed in Title 40, Chapter 12, Section 72 and 73, must secure a transporter's permit from the Department of Revenue as per the provisions of §40-25-19, Code of Ala. 1975, before transporting or distributing any tobacco products.

Author: Alisa Johnson

Statutory Authority: Code of Ala. 1975, §§40-2A-7(a)(5), 40-25-10, 40-12-72, 40-12-73, 40-25-19.

History: Amended: September 24, 2018; effective November 8, 2018.

810-7-1-.06 Gummed Cigarette Rolling Paper Tax.

(1) In cases where the gummed cigarette rolling papers are furnished by certain manufacturers in the same package with their tobacco product, the wholesale distributors purchasing said

products are not liable for the tax on the papers when they are included in a package with a related tobacco product. The inclusion of gummed cigarette rolling papers in a container of tobacco is merely incidental to the sale of tobacco. The gummed cigarette papers are more of a convenience and an inducement to the purchase of the tobacco product. However, if the papers are sold as a separate item from other tobacco products, then the applicable county rolling papers tax would be required.

(2) Tax is levied on gummed cigarette papers sold at wholesale in this state or imported into the state for use, consumption, or sale at retail.

(3) This information relates only to state-administered county tobacco taxes.

Author: Alisa Johnson

Statutory Authority: Code of Ala. 1975, §§40-2A-7(a)(5), 40-25A-16.

History: Amended: Filed November 16, 2018; effective December 31, 2018.

810-7-1-.07

Computing Tobacco Tax on Give-Away Sample Cigarettes, Heated Tobacco Products, and Tobacco Products Other than Cigarettes.

All cigarettes, heated tobacco products, and other tobacco products distributed as samples, gratis or for promotional reasons shall be taxed in accordance with the provisions of §§40-25-2(a), 40-25-2.1, Code of Ala. 1975. The appropriate tax shall be paid by affixing tax stamps to packages of cigarettes and heated tobacco products, or by filing the appropriate monthly tobacco tax return for tobacco products other than cigarettes.

Author: Sandy Donaldson

Statutory Authority: Code of Ala. 1975, §§40-2A-7(a)(5), 40-25-2.1(i), 40-25-10.

History: Adopted through APA October 24, 1983. **Amended:** Filed July 26, 2013; effective August 30, 2013. **Amended:** Published August 29, 2025; effective October 13, 2025.

810-7-1-.08

Procedure For Reporting And Payment Of Tobacco Taxes On Tobacco Products Other Than Cigarettes.

(1) The license or privilege tax specified in Code Section 40-25-2 on all tobacco products other than cigarettes shall be paid on all purchases or receipts by any qualified wholesale distributor or retailer and any other person, firm, corporation, club or association within the State of Alabama when received for the purpose of selling, storing or distributing the tobacco products.

(2) Payment of the tax due, if any, and a report, on a form prescribed by the Department, shall be filed with the Department on or before the twentieth day of each calendar month showing all receipts of tobacco products for the preceding calendar month. A copy of the report shall be maintained by the taxpayer, along with proper documentation which adequately differentiates and substantiates the amount of tax paid and all deductions, exemptions or credits claimed for each reporting period. Failure to receive a report form does not relieve the taxpayer from filing a report on or before the due date.

(3) Payments may be by cash, check, electronic funds transfer (subject to the electronic funds transfer provisions), or any other legal tender.

(4) The full amount of tax due shall be paid to the State Department of Revenue in the manner and time allowed above without any discount or offset being allowed, except for tobacco products returned to the manufacturer for credit as described herein.

(5) Qualified wholesalers whose tobacco products are returned to the manufacturer or destroyed by the manufacturer's representative due to such products becoming unfit for use or consumption or unsaleable, before or after distribution, shall be allowed a credit on their monthly tax report only in the month in which proper documentation is received from the manufacturer. The following documents are required to substantiate credits: an original affidavit from the manufacturer, credit memorandum and a copy of the qualified wholesaler's invoice to the manufacturer, and such other documentation as the Department of Revenue may require.

(6) Sales exempted from tobacco tax by law are to be excluded from the taxable measure in the month that the sales occur.

(7) Every manufacturer, distributor, and importer shall file with the Department of Revenue a report concerning all sales, releases and deliveries of tobacco products to qualified wholesalers and retailers of this state made or authorized by such manufacturer, distributor or importer during the preceding calendar month. Such manufacturer, distributor or importer shall also file a report each month showing all shipments of tobacco products from a point outside this state into this state during the preceding calendar month.

(a) The report required from manufacturers, distributors or importers shall provide the following information concerning each sale, release or delivery:

1. Name and address of purchaser.
2. Invoice or document number and invoice date.

3. Information pertaining to cancellation of invoices.

4. Gross billing appearing on the invoice.

(b) Each manufacturer, distributor or importer shall file the monthly report with the Department of Revenue by the last day of each calendar month.

(8) The regulations relating to the taxation and reporting for tobacco products other than cigarettes shall pertain to county taxation of tobacco products other than cigarettes with the following exceptions:

(a) The tax prescribed by a county shall be paid on all sales of tobacco products other than cigarettes by any qualified wholesaler or retailer or any other person, firm, corporation, club or association by the twentieth of the next calendar month following the month in which such sales occur.

(b) Any tobacco products returned to the manufacturer as provided in subparagraph (5) above. In addition to the documents enumerated in subparagraph (5), an authentic credit invoice or memorandum initiated by the qualified wholesaler to the purchaser of said products shall be provided.

Author: Loretta Nelson, Sales, Use & Business Tax Division

Statutory Authority: Code of Ala. 1975, §§40-2A-7(a)(5), 40-25-1, 40-25-2(a), 40-25-2(g), 40-25-7, et al., as amended.

History: Notice filed February 14, 1989; certification filed April 21, 1989; effective May 26, 1989. **Amended:** Filed February 21, 2003; effective March 28, 2003.

810-7-1-.09

Procedure For Reporting And Payment Of County Tobacco Taxes On Cigarettes And Submission Of Tobacco Reports And Registration Requirements.

(1) The license or privilege tax specified in all legislative acts, heretofore or hereafter enacted, regarding county tobacco taxes on cigarettes, which are to be administered and collected by the Alabama Department of Revenue, shall be paid on all sales by any qualified wholesale distributor or retailer and any other person, firm, corporation, club or association within the State of Alabama, when such sales of cigarettes are made into said counties.

(2) State-administered county cigarette tax shall be paid by affixing stamps. To obtain state-administered county revenue stamps, each wholesaler or distributor shall complete and submit to the Department of Revenue an order for county cigarette stamps via the Department's online portal. Orders shall be on the cash basis only.

(3) A discount, in the amount of that allowed on the purchase of state stamps, will be allowed on county stamp purchases made by qualified wholesalers with a tobacco stamping permit ONLY.

(4) A report, on a form prescribed by the Department, shall be filed with the Department on or before the twentieth (20th) day of each calendar month showing all sales of cigarettes into said counties, stamp purchases, and inventories for the preceding calendar month. A copy of the report shall be maintained by the taxpayer, along with proper documentation which adequately differentiates and substantiates the amount of tax paid and all deductions, exemptions, or credits claimed for each reporting period by county. Failure to receive a report form does not relieve the taxpayer from filing a report on or before the due date.

(5) The full amount of tax due and the required report shall be paid and filed with the Alabama Department of Revenue, in the manner and time allowed above without any offset being allowed, except for tobacco products returned to the manufacturer for credit as described herein. Insufficient tax payments or reports not timely filed shall result in the loss of discount previously allowed and imposition of applicable penalties and interest.

(6) Qualified wholesalers whose tobacco products are returned to the manufacturer, or destroyed by the manufacturer's representative, due to such products becoming unfit for use or consumption after distribution, shall be allowed a refund. The following documents are required to substantiate refunds: an original affidavit from the manufacturer, a credit memorandum, an authentic credit invoice or memorandum initiated by the qualified wholesaler to the purchaser of said products, and a copy of the qualified wholesaler's invoice to the manufacturer, and such other documentation as the Department of Revenue may require.

(7) Sales exempted from tobacco tax by law are to be excluded from the taxable measure in the month that the sales occur.

(8) Every manufacturer, distributor (including a delivery seller), and importer shall file with the Alabama Department of Revenue reports concerning all sales, releases, and deliveries of tobacco products and Electronic Nicotine Delivery Systems (ENDS) to qualified wholesalers, retailers, and consumers of this state made or authorized by such manufacturer, distributor (including a delivery seller), or importer during the preceding calendar month. Such manufacturer, distributor (including a delivery seller), or importer shall also file reports each month showing all shipments of tobacco and ENDS products from a point outside this state into this state during the preceding calendar month.

(a) Entities required to file a monthly manufacturer's report shall provide the following information concerning each sale, release, or delivery:

1. Name and address of purchaser.
2. Invoice date.
3. Invoice or document number.
4. Quantity of cigarettes purchased per the invoice.
5. Information pertaining to cancellation of invoices.
6. Gross billing appearing on the invoice.
7. The distributor's permit or registration number issued by the Alabama Department of Revenue.
8. Any additional information as required by the Alabama Department of Revenue.

(b) Entities required to file a monthly Jenkins Act report shall provide the following information concerning each sale, release, or delivery:

1. Name and address of purchaser.
2. Invoice date.
3. Invoice or document number.
4. Brand of cigarettes, including roll-your-own (r-y-o), or smokeless tobacco purchased.
5. Number of cigarettes purchased.
6. Quantity (weight) of r-y-o tobacco purchased.
7. Quantity (weight) of smokeless tobacco (snuff or chewing tobacco) purchased.
8. Number of ENDS products sold
9. Shipper's name.
10. Shipper's address.
11. Shipper's phone number.
12. Any additional information required by the Alabama Department of Revenue relating to the federal Jenkins Act, as amended.

(c) Each manufacturer, distributor (including a delivery seller), or importer shall file the monthly reports with the Department of Revenue no later than the 10th day of the month,

covering each and every shipment of cigarettes, smokeless tobacco, or ENDS made during the previous calendar month.

(d) The report data submitted shall be in the format prescribed by the Department. Manufacturers, distributors (including delivery sellers), and importers may submit the data via paper form or electronically.

(9) Any person who sells, transfers, or ships for profit cigarettes or smokeless tobacco in interstate commerce, whereby such cigarettes or smokeless tobacco are shipped into a State, locality, or Indian country of an Indian tribe taxing the sale or use of cigarettes or smokeless tobacco, or who advertises or offers for such a sale, transfer, or shipment shall register to distribute cigarettes or smokeless tobacco products into Alabama, and obtain a registered agent for service of process if located outside the State of Alabama. The information included on the registration document shall be in the format prescribed in the registration form.

Author: Felicia Thomas

Statutory Authority: Code of Ala. 1975, §§40-2A-7(a)(5), 40-25-1, 40-25-2(a), 40-25-2, 40-25-7(a)(5), et al., applicable County Tobacco Tax Acts (Act 2005-315, §§40-2A-11 and 40-1-44), and the Jenkins Act, as amended by the PACT Act of 2009.

History: Notice filed May 10, 1989; certification filed August 15, 1989; effective September 19, 1989. **Amended:** Filed February 21, 2003; effective March 28, 2003. **Amended:** Filed April 27, 2006; effective June 1, 2006. **Amended:** Filed August 27, 2010; effective October 1, 2010. **Amended:** Published November 30, 2021, effective January 14, 2022.

810-7-1-.10

Procedure Pertaining To The Exemption Of Certain Organizations From State Tobacco And Playing Card Taxes.

(1) With respect to tobacco and playing card taxes which are required by law to be added to the price of the tobacco products and playing cards and which are paid over to the State Department of Revenue by the qualified permitted distributor and not by the consumer, those organizations exempt from such tax under provisions of Article 1, Chapter 9, Title 40, Code of Ala. 1975, shall pay the appropriate tax at the time of purchase and the amount of such tax shall be refunded to such organization on a quarterly basis.

(2) Request for such refund shall be made on forms furnished by the Department of Revenue, properly attested to, and containing such information as the Department may deem necessary. Said information shall include but not be limited to the following:

(a) Name and address of organization.

- (b) Qualified permit holder from whom product was received.
- (c) Invoice number and invoice date.
- (d) Type and number of each product purchased.
- (e) Amount of tax paid.

Author: Dwight W. Pridgen, Chief, Natural Resources Division.

Statutory Authority: Code of Ala. 1975, §40-9-12.

History: Filed April 20, 1992; certification filed August 14, 1992; effective September 18, 1992.

810-7-1-.11

Procedures Pertaining To The Escrow Provisions And Tobacco Master Settlement Agreement Complementary Legislation Concerning Tobacco Manufacturers.

(1) The tobacco Escrow Provisions and Tobacco Master Settlement Agreement Complementary Legislation are codified in Title 6, Chapters 12 and 12A. These provisions obligate tobacco manufacturers and distributors to adhere to certain requirements.

(2) In addition to information currently reported, each qualified wholesaler; distributor; retailer; manufacturer; delivery seller (as defined by the PACT Act which amended the Jenkins Act) who sales any 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; or any other person; firm; corporation; club or association selling, receiving, distributing, storing or using tobacco products in the State of Alabama shall report the excise tax on cigarettes and roll-your-own tobacco.

(3) The wholesaler, distributor, retailer, manufacturer, delivery seller, etc. shall report the information to the Alabama Department of Revenue, on forms prescribed by the Department, no later than the twentieth day of each calendar month for the preceding calendar month's activity. The following information must be reported:

- (a) The month of activity.
- (b) The name of the manufacturer from whom the Alabama taxed cigarettes or roll-your-own tobacco originated.
- (c) The brand code.
- (d) The brand name.
- (e) The number of Alabama taxed cigarettes and roll-your-own tobacco units sold. (Units Sold is the number of individual

cigarettes sold in the state by the applicable tobacco product manufacturer (whether directly or through a distributor, retailer, or similar intermediary or intermediaries) during the year in question, as measured by excise taxes collected by the state on packs (or roll-your-own tobacco containers) bearing the excise tax stamp of the state.)

1. For the purpose of roll-your-own tobacco, this product is taxed under the heading of "smoking tobacco" in Alabama tobacco tax statutes Title 40, Chapter 25, Section 2(a)(9), and the excise tax is paid by monthly report. The term "cigarette" includes roll-your-own tobacco. Roll-your-own is any tobacco which, because of its appearance, type, packaging, or labeling is suitable for use and likely to be offered to, or purchased by, consumers as tobacco for making cigarettes. Roll-your-own tobacco in the amount of 0.09 ounces shall constitute one individual cigarette.

(f) The conversion of roll-your-own tobacco ounces to cigarettes. For the purpose of computing roll-your-own tobacco to units sold, the tobacco must be converted to individual cigarettes by dividing total ounces of roll-your-own tobacco by 0.09.

(4) A manufacturing company whose cigarettes and/or roll-your-own tobacco is distributed into Alabama and that manufacturing company elects not to participate in the Master Settlement Agreement is required to do the following:

(a) Establish an escrow fund in a federally or state chartered financial institution by April 15, 2000. The manufacturer may choose the institution; however, the following conditions must be met:

1. The institution must not be affiliated with any tobacco product manufacturer.

2. The institution must have assets of at least one billion dollars.

3. The escrow arrangement must require that the financial institution hold the escrowed funds' principal for the benefit of releasing parties and prohibits the tobacco product manufacturer placing the funds into escrow from using, accessing, or directing the use of the funds' principal inconsistent with Act 99-395, Section 3(2).

4. The tobacco products manufacturer may receive the interest or other appreciation on the escrow fund.

(b) Certify to the Commissioner of the Department of Revenue, no later than April 30, 2000 or April 30 following the year of

activity that an escrow fund was established and provide the Commissioner with a copy of the escrow agreement signed by the tobacco product manufacturer and financial institution.

(c) Place into a qualified escrow fund by April 15 of the year or by the last day of the month following the end of the quarter if required to make quarterly deposits, following the below year, the following amounts:

1. 1999: \$.0094241 per unit sold June 9, 1999 through December 31, 1999;
2. 2000: \$.0104712 per unit sold;
3. 2001 and 2002: \$.0136125 per unit sold;
4. 2003 through 2006: \$.0167539 per unit sold;
5. 2007 and each year thereafter: \$.0188482 per unit sold.

(d) Certify to the Commissioner of the Department of Revenue by April 30 of each year or no later than ten (10) days after each quarterly deposit date if required to make quarterly certifications, stating the number of units sold in Alabama and the amount deposited into the escrow fund. Verification of the deposit must be evidenced by a statement from the financial institution.

Author: Loretta Nelson

Statutory Authority: Code of Ala 1975, §§40-2A-7(a)(5), 6-12-2(10), 6-12A-5(d), 6-12A-7(d).

History: New Rule: Filed December 1, 1999; effective January 5, 2000. **Amended:** Filed June 30, 2000; effective August 4, 2000.

Amended: Filed May 11, 2011, effective June 15, 2011.

810-7-1-.13

Procedures For Taxing Snuff, Moist Snuff (Roll Snuff) And Smokeless Tobacco (Tobacco Similar In Composition To Snuff).

(1) Effective upon the adoption of this revenue rule, the following terms shall be defined as follows:

(a) The term "smokeless tobacco" refers to any tobacco products not intended to be smoked. For purposes of calculating the state tobacco taxes applicable under Section 40-25-2, Code of Ala. 1975, as well as all county tobacco taxes administered by the Alabama Department of Revenue, all smokeless tobacco shall be classified as either chewing tobacco or snuff.

(b) The term "snuff," means any finely cut, ground, or powdered tobacco that is not intended to be smoked. The term snuff includes "moist snuff" sometimes referred to as "roll snuff" including the long cut and fine cut varieties. Any smokeless tobacco product similar in composition and makeup to snuff shall be taxed at the rates applicable to snuff.

(c) The term "chewing tobacco" means any leaf tobacco that is not intended to be smoked and is not defined as snuff above. It includes both plug and scrap varieties.

(2) The applicable State of Alabama tobacco taxes on snuff as defined above are to be levied in accordance with the tax rates on snuff found in Code of Ala. 1975, Section 40-25-2(11).

(3) State-administered county tobacco taxes on products classified as snuff shall be calculated according to the snuff tax rates levied by each county Act.

Author: Loretta Nelson

Statutory Authority: Code of Ala. 1975, §§40-2A-7(a)(5), 40-25-2, and applicable County Tobacco Tax Acts.

History: New Rule: Filed October 10, 2002; effective November 14, 2002. **Amended (Rule and Attachment):** Filed May 4, 2007; effective June 8, 2007.

810-7-1-.14 Tobacco Product Manufacturers Certificate Of Compliance.

(1) As used in this rule, the following terms shall have these meanings:

(a) "Brand Family" means all styles of cigarettes sold under the same trade mark and differentiated from one another by means of additional modifiers or descriptors, including, but not limited to, menthol, lights, kings, and 100s, and includes any brand name (alone or in conjunction with any other word), trademark, logo, symbol, motto, selling message, recognizable pattern of colors, or any other indicia of product identification identical or similar to, or identifiable with, a previously known brand of cigarettes.

(b) "Cigarette" has the same meaning as in Section 6-12-2(4), Code of Ala. 1975.

(c) "Directory" means the listing of all Tobacco Product Manufacturers that have provided current and accurate certifications conforming to the requirements of Title 6, Chapter 12A, Code of Ala. 1975, and all Brand Families that are listed in such certifications; except as provided by Section 6-12A-3(b), Code of Ala. 1975.

(d) "Distributor" is a person, wherever resident or located, who purchases non-tax-paid cigarettes and stores, sells, or otherwise disposes of the cigarettes.

(e) "Master Settlement Agreement" means the settlement agreement, and related documents, entered into on November 23, 1998, by the state and leading United States tobacco product manufacturers.

(f) "Nonparticipating Manufacturer" means any Tobacco Product Manufacturer that is not a Participating Manufacturer.

(g) "Participating Manufacturer" has the meaning given that term in Section II(jj) of the Master Settlement Agreement and all amendments thereto.

(h) "Qualified Escrow Fund" has the same meaning as in Section 6-12-2(7), Code of Ala. 1975.

(i) "Tobacco Product Manufacturer" has the same meaning as in Section 6-12-2(10), Code of Ala. 1975.

(j) "Units Sold" has the same meaning as in Section 6-12-2(11), Code of Ala. 1975.

(k) "Wholesaler" means a person, firm, corporation, club, or association that is authorized to affix tax stamps to packages or other containers of cigarettes under the provisions of Title 40, Chapter 25, Code of Ala. 1975.

(2) Any tobacco product manufacturer that sells or intends to sell cigarettes within the state of Alabama, whether directly or through any distributor, retailer, or similar intermediary must file a Tobacco Product Manufacturers Certificate (TPM Certificate) on the forms prescribed, with the Department of Revenue. This TPM Certificate is in addition to any Certificate of Compliance that may be required of Nonparticipating Tobacco Product Manufacturers pursuant to Title 6, Chapter 12, Code of Ala. 1975.

(3) In 2003 only, the TPM Certificate must be received on or before September 15, 2003. In future years, the TPM Certificate must be received on or before April 30th for the previous sales year.

(4) On the TPM Certificate, the Manufacturer's identification must include the name, address, telephone number, fax number and electronic mail address. The Manufacturer must also identify the sales year, identify by Brands and/or Brand Families all of the cigarettes that the Tobacco Product Manufacturer intends to sell in this State whether directly or through any distributor, retailer, or similar intermediary, and seeks to have included in the Directory. Only the brands identified may be included in the Directory.

(5) A Participating Manufacturer shall include a list of its Brand Families on the TPM Certificate. The Participating Manufacturer shall update such list thirty calendar days prior to any addition to or modification of its Brand Families by executing and delivering a supplemental certification to the Department.

(6) A Nonparticipating Manufacturer shall include in its TPM Certificate:

(i) a list of all of its Brand Families and the number of Units Sold for each Brand Family that were sold in the State during the preceding calendar year,

(ii) a list of all of its Brand Families that have been sold in the State at any time during the current calendar year,

(iii) indicating, by an asterisk, any Brand Family sold in the State during the preceding calendar year that is no longer being sold in the State as of the date of such certification, and

(iv) identifying by name and address any other manufacturer of such Brand Families in the preceding or current calendar year. The Nonparticipating Manufacturer shall update such list thirty calendar days prior to any addition to or modification of its Brand Families by executing and delivering a supplemental certification to the Department.

(7) The Nonparticipating Manufacturer must verify that it is registered to do business in Alabama or has appointed an agent for service of process and provided notice thereof as required by Title 6, Chapter 12A, Code of Ala. 1975. Identify (i) the name, address and telephone number of the financial institution where the Nonparticipating Manufacturer has established a Qualified Escrow Fund pursuant to Title 6, Chapter 12, Code of Ala. 1975 and all regulations promulgated thereto; (ii) the account number of such Qualified Escrow Fund and any sub-account number for Alabama; and identify (i) the amount such Nonparticipating Manufacturer placed in such fund for Cigarettes sold in the State during the preceding calendar year, the date and amount of each such deposit; and (ii) the amount and date of any withdrawal or transfer of funds the Nonparticipating Manufacturer made at any time from such fund or from any other Qualified Escrow Fund.

(8) The person executing the TPM Certificate must be an authorized representative for the Tobacco Product Manufacturer. The authorized representative's name and title must be printed and the TPM Certificate must be executed in the presence of an authorized notary.

(9) On October 31, 2003, the Department of Revenue began releasing a Directory of those tobacco product manufacturers that are fully compliant with Alabama statutes. The Directory sets forth the

names of the compliant tobacco product manufacturers, together with the names of those brands and/or brand families of the respective manufacturers that have been certified by the Department as being fully compliant with Alabama law. Updates to the directory will be made as necessary to correct mistakes and to add or remove a tobacco product manufacturer or brand families to keep the Directory in conformity with its requirements. The Directory will be distributed to licensed stamping agents and will be made available to those stamping agents and the general public on an ongoing basis on the Department's website. Only those brands and brand families listed in the Directory will be permitted to be stamped for sale, offered for sale, possessed for sale or sold in the State of Alabama. Brands or brand families not listed in the Directory are contraband and subject to seizure by any law enforcement officer.

(10) Any Nonparticipating Tobacco Manufacturer that has not complied with Alabama Statutes by submitting its escrow payments and Certificates of Compliance will not be listed in the Directory until all past escrow payments are made, proof of payment is submitted to the State, all outstanding judgments are satisfied, and all other obligations are met.

Author: Loretta Nelson, Alisa Johnson

Statutory Authority: Code of Ala. 1975, §§6-12A-7, 40-2A-7(a)(5).

History: New Rule: Filed August 13, 2004, effective September 17, 2004. **Amended:** Filed October 2, 2017, effective November 16, 2017.

810-7-1-.15 Directory Of Cigarettes Approved For Stamping And Sale In Alabama.

(1) In accordance with the provisions of the Tobacco Master Settlement Complementary Legislation Act, the Commissioner shall compile and make available for public inspection a directory listing all tobacco product manufacturers that have provided current and accurate certifications and all brand families that are listed in the certifications.

(2) The Commissioner shall not include or retain in the directory the name or brand families of any nonparticipating manufacturer that fails or has failed to provide the required certification or whose certification the Commissioner determines is not in compliance with Section 6-12A-3(a)(2) and (3), Code of Ala. 1975.

(3) The Commissioner may request any additional information deemed necessary to establish to his satisfaction that the manufacturer is in compliance with all applicable federal statutes.

(4) Neither a tobacco product manufacturer nor a brand family shall be included or retained in the directory if the Commissioner concludes either of the following:

(a) Any escrow payment required pursuant to Section 6-12-3, Code of Ala. 1975, for any period for any brand family, whether or not listed by the non-participating manufacturer, has not been fully paid into a qualified escrow fund governed by a qualified escrow agreement that has been approved by the Commissioner.

(b) Any outstanding final judgment, including interest thereon, for a violation of Section 6-12-3, Code of Ala. 1975, has not been fully satisfied for the brand family or the manufacturer.

(c) Failure to submit additional information requested by the Commissioner to ensure the manufacturer is in compliance with Title 6, Chapter 12A, or with federal statutes.

(5) The Commissioner shall update the directory as necessary in order to correct mistakes and to add or remove a tobacco product manufacturer or brand family to keep the directory in conformity with the requirements of Title 6, Chapter 12A.

(6) The Commissioner shall transmit by E-mail or other practicable means to each wholesaler, stamping agent or distributor notice of any addition to or removal from the directory of any tobacco product manufacturer or brand family. The wholesaler, stamping agent, or distributor shall have 30 days from receipt of notice from the Department regarding the change in the directory to sell the brand family that is delisted. No delisted brand family may be sold after the 30 day period.

(7) The burden of proof shall be on the tobacco product manufacturer to establish that it or a particular brand family is entitled to be listed in the directory.

Author: Loretta Nelson

Statutory Authority: Code of Ala. 1975, §§6-12A-3, 6-12A-7(d), 40-2A-7(a) (5).

History: New Rule: Filed August 13, 2004, effective September 17, 2004.

810-7-1-.16

Updates And Changes To The Directory Of Cigarettes Approved For Stamping And Sale And Appeals Therefrom.

(1) Upon a determination that a manufacturer or brand family should not be listed in or removed from the Directory of Cigarettes Approved for Stamping and Sale, the manufacturer who requested its brand(s) to be listed in the directory will be so notified. The notice will be sent via U.S. mail and will list the specific violations, omissions, or other reasons for the determination not to list or to remove the manufacturer or brand family.

(2) Each wholesaler, stamping agent or other distributor which is permitted or registered with the Department shall be sent notice of any addition to or removal from the directory, in accordance with Section 6-12A-3(b)(3), Code of Ala. 1975. Those wholesalers, stamping agents, or other distributors having provided a valid electronic mail address in accordance with Section 6-12A-3(b)(4), Code of Ala. 1975, shall be sent notices via electronic mail. Those wholesalers, stamping agents, or other distributors for whom no electronic mail addresses are on file will be sent notices via U.S. mail. The Department will also post any pending additions to or deletions from the directory on its website.

(3) Tobacco product brand families which are facing impending deletion from the directory may continue to be sold until the date stated in the notice to wholesalers, stamping agents and other distributors discussed in paragraph (2), above, of this rule, which shall be no less than thirty days from the date of distribution of the notice. After the expiration of thirty days from the date of distribution of the notice, an affected tobacco product manufacturer and/or brand family will be removed from the directory. No such delisted tobacco brand family may be sold after this thirty-day period, regardless of whether any particular tobacco wholesaler, stamping agent, or other distributor has a valid electronic mail address on file. Neither the refusal or other failure of the wholesaler, stamping agent or other distributor to furnish a valid electronic mail address as required by Section 6-12A-3(b)(4), Code of Ala. 1975, nor the delayed receipt of notices sent by alternate means, will extend the period for sale of a delisted brand family.

(4) If a manufacturer disagrees with a determination issued by the Department, the manufacturer may file a written petition for review with the Department in accordance with Section 6-12A-7(a), Code of Ala. 1975, within thirty (30) days from the date of the determination.

(a) For purposes of this regulation, the term "written petition for review" shall mean any written response to a determination. The petition should include the following:

1. a statement that the manufacturer wants a review of the determination,
2. specific objections to the determination,
3. the manufacturer's name and address,
4. a copy of the determination letter
5. a statement of facts supporting the manufacturer's position regarding any factual issue, and

6. a statement outlining the law or authority relied upon.

(b) If a petition for review is timely filed, the Department shall, upon written request of the manufacturer or if the Department otherwise deems it necessary, schedule a conference with the manufacturer for the purpose of allowing the manufacturer and the Department to present their respective positions, discuss any omissions or errors, and attempt to reach an agreement. The manufacturer will be notified by first class U.S. mail of the conference date. All notices shall include the conference time, the address where the conference is to be held and, if the conference is not at the request of the manufacturer, the items in dispute which will be discussed during the conference.

(5) Upon review of the manufacturer's petition, the determination to exclude or remove a manufacturer or brand family from the directory may be rescinded provided the specific violations, omissions, or other reasons for the determination not to list or to remove the manufacturer or brand family have been cured. If notice of the determination as described in paragraph (2), above, of this rule, has been provided to wholesalers, stamping agents, or other distributors, then notice of the rescission will be provided in a like manner.

(6) If a requested review of a manufacturer's petition has not occurred prior to the last sales date stated in the notice to wholesalers, stamping agents and other distributors, the determination to exclude or remove a manufacturer or brand family will not be rescinded, and no further sales of a delisted brand family may be made after the stated date.

(7) If a review of a petition is completed after the last sales date stated in the notice to wholesalers, stamping agents and other distributors and the specific violations, omissions, or other reasons for the determination not to list or to remove the manufacturer or brand family are determined to be cured, the affected manufacturer or brand family will be returned to the directory, and wholesalers, stamping agents, or other distributors will be notified of the date when sales of the previously delisted brand family may be resumed.

(8) If after review of a petition, a final determination is made to exclude or remove a manufacturer or brand family, the manufacturer will be so notified along with the specific violations or omissions, which remain uncured. The manufacturers shall have the right to appeal the Final Determination to the Department's Administrative Law Division.

Author: Loretta Nelson

Statutory Authority: Code of Ala. 1975, §§6-12A-7, 40-2A-7(a)(5).

History: New Rule: Filed August 13, 2004, effective September 17, 2004.

810-7-1-.17 Quarterly Certifications And Escrow Deposits.

(1) To promote compliance with Title 6, Chapter 12A, the Commissioner may require nonparticipating manufacturers to certify their compliance quarterly with the Alabama tobacco master settlement agreement act. The Commissioner may also require nonparticipating manufacturers to make the escrow payments required by Section 6-12-3, Code of Ala. 1975, at quarterly intervals during the year in which the sales covered by such payments are made. This rule applies to nonparticipating manufacturers who meet any of the following criteria:

(a) **No Previous Escrow Deposit.** Nonparticipating manufacturers that have not previously established and funded a qualified escrow fund in Alabama.

(b) **No Escrow Deposit for More Than One Year.** Nonparticipating manufacturers that have not made any escrow deposits for more than one (1) year.

(c) **Untimely or Incomplete Deposits.** Nonparticipating manufacturers that have failed to make a timely and complete escrow deposit for any prior calendar year.

(d) **Outstanding Judgments.** Nonparticipating manufacturers that have failed to pay any judgment, including any civil penalty.

(e) **Large Sales Volume.** Nonparticipating manufacturers that have more than 1,600,000 of their cigarettes sold during a quarter.

(f) **Other Reasonable Cause.** In addition to the reasons specified above, the Commissioner may require quarterly escrow deposits from a nonparticipating manufacturer if the Commissioner has reasonable cause to believe the nonparticipating manufacturer may not make its full required escrow deposit by April 15 of the year following the year in which the cigarette sales were made.

(2) Nonparticipating manufacturers, who are required to make quarterly escrow deposits, must provide the Commissioner with bank verification of the quarterly escrow deposit no later than ten (10) days after each quarterly deposit date. Nonparticipating manufacturers must also provide their quarterly certifications of sales activity and required deposits within the same deadline. For example, the deadline for certifying and providing bank verification to the Commissioner of a quarterly escrow deposit for sales of cigarettes that occurred in February is May 10 of the same year.

(3) For purposes of this rule, the calendar year shall be divided into the following quarters: January 1 through March 31; April 1 through June 30; July 1 through September 30; and October 1 through December 31. The quarterly deposit date shall be the last day of the month following the end of the quarter.

(4) If the required quarterly escrow deposit is not timely made in full, or the required quarterly certification is not provided to the Commissioner, or the Commissioner does not receive timely bank verification of the quarterly escrow deposit, the delinquent nonparticipating manufacturer and its brand families may be removed from the directory.

Author: Loretta Nelson

Statutory Authority: Code of Ala. 1975, §§6-12A-3, 6-12A-7(d), 40-2A-7(a) (5).

History: New Rule: Filed August 13, 2004, effective September 17, 2004.

810-7-1-.18 Disclosures Of Information.

(1) Section 6-12A-5(a), Code of Ala. 1975, requires all tobacco wholesalers and distributors to file, no later than 20 days after the end of the month, all information as required by the Commissioner to facilitate compliance with Title 6, Chapter 12A, which includes, but is not limited to a list by brand family of the total number of cigarettes or in the case of roll your own, the equivalent stick count for which the wholesalers and distributors affixed stamps during the previous month or otherwise paid the tax due for any cigarettes. The wholesaler or distributor shall maintain, and make available to the Commissioner, all invoices and documentation of sales of all nonparticipating manufacturer cigarettes and any other information relied upon in reporting to the Commissioner for a period of five years.

(2) This information shall be reported on form TOB:SCH D, otherwise known as Schedule D, to the Department. The Department will compile the information reported on all the Schedule D's as submitted by the wholesalers and distributors. The compilation by manufacturer will be compared to the certification and escrow deposit filed as required quarterly or annually by the manufacturer. If the required quarterly or annual escrow deposit is not timely made in full, or an incomplete certificate is filed, the nonparticipating manufacturer and its brand families may be removed from the Directory.

(3) In the event the manufacturer does not agree with the Schedule D compilation, he/she may request in writing to the Department to determine the sales of each of the manufacturer's brands as reported by individual wholesaler(s) and/or distributor(s). Upon receipt of the written request, the Department is authorized to

disclose to the non-participating manufacturer the quarterly or annual compilation by individual wholesaler or distributor.

Author: Loretta Nelson

Statutory Authority: Code of Ala. 1975, §§6-12A-5, 6-12A-7(d), 40-2A-7(a) (5).

History: New Rule: Filed August 13, 2004, effective September 17, 2004.

810-7-1-.19 Local Government Rate Notification Requirements for Tobacco Tax.

(1) Pursuant to §40-25-2(f), Code of Ala. 1975, no municipality or county can enact an additional local tax or license fee after May 18, 2004 on the sale of cigarettes, heated tobacco products, or other tobacco products. A municipality or county may only increase a tobacco tax levy if the municipality or county did not levy the full tax rate as provided for by a resolution or ordinance adopted prior to May 18, 2004; however, a municipality or county may decrease or repeal the local tax rate.

The department shall publish and maintain a current listing of tax levies for municipal and county tobacco taxes pursuant to §11-51-210, Code of Ala. 1975.

(2) Local Taxing Jurisdiction Notification Requirements.

(a) Every municipality or county ("locality") levying a tobacco tax or amending an existing tobacco tax levy must submit notification of the new levy or amendment to the department at least sixty (60) days before the requested effective date of the tax levy or amendment. The notification must include the following to be considered proper notification to the department:

1. A written notification on the locality's letterhead or other department accepted format, addressed to the department and signed by a local government representative.

2. The name of and preferred contact information for the locality's designated representative to whom notifications by the department as required in paragraph (3) will be provided.

(b) Proper notification, as provided in paragraph (a), must be submitted to the department's Tobacco Tax Section by either of the following methods:

1. By email to tobacco.account@revenue.alabama.gov.

2. By certified mail to Alabama Department of Revenue, Tobacco Tax Section, Post Office Box 327555, Montgomery, AL 36132-7555.

(c) The date of receipt of the notice by the department (the "received date") shall be determined as follows:

1. For electronic submissions, the date stamp of the email sent to the department email address provided in this paragraph.

2. For certified mail submissions, the postmarked date on the outer envelope addressed as provided in this paragraph.

(3) Department Notification Requirements.

(a) Upon proper completion of the requirements of paragraph (2), the department will provide a tax levy return confirmation to the locality no later than the first day of the second month after the received date. The tax levy return confirmation will include the new tax rates to be effective as understood by the department based on the notification provided in accordance with paragraph (2), as well as the statutory effective date of the new tax rate(s) and the date the notification was received by the department.

(b) Any corrections to the rates listed on the tax levy return confirmation must be submitted to the department, as provided in paragraph (2)(a), by the locality within ten (10) calendar days of the date of receipt of the tax levy return confirmation by the locality's designated representative. Unless notification of corrections is provided in accordance with this paragraph, the rates and corresponding effective dates listed on the tax levy return confirmation and thereafter published by the department will be considered correct.

(4) Statutory Effective Date of Levy. The statutory effective date of a new tax rate levy or amendment of an existing tax levy for which notice has been provided in accordance with paragraph (2) will be the first day of the third month following the date of receipt of proper notification as described in paragraph (2), unless the tax levy or amendment has requested a specified effective date that is after the first day of the third month. Provided, however, if the effective date requested by the municipality or county is not the first day of the month, the statutory effective date will be the first day of the month following the effective date requested in accordance with the notification requirements in paragraph (2).

(a) Example 1. A city amends their existing tobacco tax rate effective June 1st. The Tobacco Tax Section receives proper

notification of the amendment on April 1st. The statutory effective date of the amendment is July 1st.

(b) Example 2. A town amends their existing tobacco tax rate effective October 15th. The Tobacco Tax Section receives proper notification of the amendment on July 5th. The statutory effective date of the amendment is November 1st.

(c) Example 3. A city levies an additional amount of tobacco tax up to the previously authorized amount effective July 1st. The Tobacco Tax Section receives proper notification of the levy on April 15th. The statutory effective date of the new levy is July 1st.

(d) Example 4. A town amends their existing tobacco tax rate effective June 1st. The Tobacco Tax Section receives proper notification of the amendment on January 1st. The statutory effective date of the amendment is June 1st.

(5) Hold Harmless and Rate Responsibility. Failure of the locality to properly notify the department, pursuant to this rule, or failure by the department to provide proper publication of a rate change shall not invalidate the levy of the tax.

Author: Sandy Donaldson

Statutory Authority: Code of Ala. 1975, §§40-2A-7(a)(5), 40-25-2(f), 11-51-210.

History: **New Rule:** Filed December 17, 2007, effective January 21, 2008. **Repealed:** Filed November 20, 2013; effective December 25, 2013. **New Rule:** Published February 28, 2020; effective April 13, 2020. **Amended:** Published August 29, 2025; effective October 13, 2025.

810-7-1-.20

Procedures For Reporting And Remitting Solid Waste Disposal Fees.

(1) Beginning on October 1, 2008, pursuant to Act No. 2008-151, disposal fees on solid waste received for disposal at solid waste management facilities permitted by the Alabama Department of Environmental Management (ADEM) are to be remitted as follows:

(a) One dollar (\$1) per ton for all waste disposed of in a municipal solid waste landfill, regulated solid waste that may be approved by ADEM as alternate cover materials in landfills and regulated solid waste received from out-of-state for disposal at permitted public solid waste facilities.

(b) One dollar (\$1) per ton or twenty-five cents (\$0.25) per cubic yard for all waste disposed of in public industrial landfills, construction and demolition landfills, non-municipal solid waste incinerators, or composting facilities, which receive waste not generated by the permittee; regulated

solid waste that may be approved by ADEM as alternate cover materials in landfills; and regulated solid waste received from out-of-state for disposal at permitted public solid waste facilities.

(c) Twenty-five cents (\$0.25) per cubic yard for all waste disposed of in a private solid waste management facility, not to exceed one thousand dollars (\$1,000) per calendar year.

(2) All owners and operators collecting the solid waste fee may retain four percent (4%) of the total solid waste fees collected at their facilities as an administrative collection allowance. Private solid waste management facilities not collecting the fees from third party generators are not eligible for the 4% allowance. Owners and operators failing to file timely and/or remit the fee timely shall be subject to penalties according to the provisions of Title 40, Chapter 2A, Section 11. Interest will be charged according to Title 40, Chapter 1, Section 44.

(3) The operators of permitted solid waste disposal facilities shall collect the above disposal fees on generators of all waste delivered to the solid waste facilities. On a quarterly basis not later than the 20th day of January, April, July, and October, the operators shall remit the disposal fees and file a report for each quarter on forms provided by the Alabama Department of Revenue. A report must be filed with the Department of Revenue even if no fee is due. Failure to receive a report form does not relieve the owner or operator from the obligation of making a report on or before the due date.

(4) The following persons are exempt from payment of fees required by Act 2008-151 (Note: References to the word "department" below pertains to the Alabama Department of Environmental Management):

(a) Operators of industrial boilers, furnaces, and other processing equipment that burn solid waste generated on site for the purpose of fuel replacement or energy recovery and which are permitted by the department or by a local air pollution control agency.

(b) Operators of composting facilities which are owned by the Alabama Department of Corrections and which receive only wastes generated by Alabama Department of Corrections facilities and institutions or those composting facilities otherwise exempt from permitting as provided in rules promulgated by the department.

(c) Operators of industrial boilers, furnaces, and other processing equipment that burn scrap tires for the purpose of fuel replacement or energy recovery and are registered with the department as provided in rules promulgated by the department.

(d) Scrap tire processors who receive and process scrap tires and who are permitted by or registered with the department as provided in rules promulgated by the department, except that a solid waste disposal facility permitted as a scrap tire processor shall collect the fee on all waste disposed of in its landfill.

Author: Loretta Nelson

Statutory Authority: Code of Ala. 1975, §§40-2A-7(a)(5), 22-27-17(g).

History: New Rule: Filed January 6, 2009, effective February 10, 2009.

810-7-1-.21 Electronic Filing And Payment Of The Alabama Underground And Aboveground Storage Tank Trust Fund Charge (Repealed 1/13/20).

(REPEALED)

Author: Loretta Nelson

Statutory Authority: Code of Ala. 1975, §§40-2A-7(a)(5), 22-35-5(b)5, Title 40, Chapter 30.

History: New Rule: Filed May 11, 2011, effective June 15, 2011.

Repealed: Published November 29, 2019; effective January 13, 2020.

810-7-1-.22 Procedures Pertaining To Manufacturers Of Tobacco Products Relating To Commercial Cigarette-Making Or Rolling Machines.

(1) A cigarette-rolling machine is any type of machine that is made available to the public for use in a retail store to roll loose tobacco and tubes into cigarettes. Any person maintaining, or offering it for use to others, a cigarette-making or rolling machine in their place of business, or offering it for use to others, in this state, shall be considered a manufacturer of tobacco products. These procedures shall apply to any person maintaining a commercial cigarette-making or rolling machine in their place of business, in this state, whether the proprietor of the business makes the cigarettes or facilitates the making of cigarettes by or for others with the use of said machine. Persons maintaining a cigarette-making or rolling machine in their place of business, or offering it for use to others, for commercial purposes are required to:

(a) Register with the Alabama Department of Revenue (ADOR) and report and pay the appropriate cigarette excise tax through the use of tax stamps for all products processed or manufactured on the machine.

(b) Comply with the Escrow Fund for Certain Tobacco Product Manufacturers provisions codified at Title 6, Chapter 12, and the Tobacco Master Settlement Complementary Legislation codified at Title 6, Chapter 12A for all products processed or manufactured on the machine to include:

1. Filing the tobacco products manufacturer (TPM) certification in order for the manufacturer and brand to be approved for listing on ADOR's Directory.
2. Establishing an escrow fund account with a qualified banking institution and providing ADOR with a copy of the escrow agreement, if elected to be a manufacturer not participating (NPM) in the tobacco Master Settlement Agreement.
3. Depositing required monies into escrow and providing verification of the deposit, if a NPM.
4. Filing the required non-participating manufacturer (NPM) certification, if a NPM.
5. Filing the applicable monthly tobacco reports.

(c) Affix the applicable state and state-administered county tax stamp to the cigarette packaging for all products processed or manufactured on the machine.

(2) This regulation will be effective for taxable transactions occurring after February 28, 2012 to allow time for manufacturers of tobacco products to comply with its provisions.

Author: Loretta Nelson

Statutory Authority: Code of Ala. 1975, §40-2A-7(a)(5).

History: New Rule: Filed December 7, 2011, effective January 11, 2012.

810-7-1-.23 Electronic Filing And Payment Of State And State-Administered County Tobacco Taxes (Repealed 1/13/20).

(REPEALED)

Author: Loretta Nelson

Statutory Authority: Code of Ala. 1975, §§40-2A-7(a)(5); Title 40, Chapter 25; Title 40, Chapter 30.

History: New Rule: Filed April 20, 2012, effective May 25, 2012.

Repealed: Published November 29, 2019; effective January 13, 2020.

810-7-1-.24 Electronic Filing Of Hazardous Waste Fee, Solid Waste Fee, Pari-Mutuel Pool Tax And State Horse Wagering Fee Returns (Repealed 2/14/20).

(REPEALED)

Author: Loretta Nelson

Statutory Authority: Code of Ala. 1975, §40-2A-7(a) (5), Title 40, Chapter 30.

History: New Rule: Filed August 22, 2012, effective September 26, 2012. **Repealed:** Published December 31, 2019; effective February 14, 2020.

810-7-1-.25 Electronic Filing Of Monthly Wholesaler Reports, Schedule D Reports, Manufacturer Reports, Manufacturer Certifications, And Any New Tobacco Returns/Reports (Repealed 1/13/20).

(REPEALED)

Author: Loretta Nelson

Statutory Authority: Code of Ala. 1975, §40-2A-7(a) (5), Title 40, Chapter 30,

History: New Rule: File February 22, 2013, effective March 29, 2013. **Repealed:** Published November 29, 2019; effective January 13, 2020.

810-7-1-.26 Procedures for Reporting Sales of Tobacco Products for Resale in this State.

(1) Pursuant to §40-25-16.1, Code of Ala. 1975, each wholesaler, jobber, semijobber, registered retailer, importer or any other person selling, receiving, or distributing tobacco products in this state for resale is required to file a monthly report of activity with the department. This code section specifies information required for the report as well as "any other information required by the department." §40-23-260, Code of Ala. 1975, requires that every seller of tobacco products making sales within this state on which sales or use tax was not collected at the time of sale shall file an informational report. The department shall allow the seller to file a consolidated report to meet the requirements of §40-25-16.1, Code of Ala. 1975.

(2) The report shall include, but shall not be limited to:

(a) Invoice date.

(b) Invoice number.

- (c) Customer's full name.
 - (d) Customer's address.
 - (e) Customer's city.
 - (f) Customer's state.
 - (g) Customer's zip code.
 - (h) Customer's sales tax number.
 - (i) Description of the tobacco products.
 - (j) Product type (Cigarette, Heated Tobacco Products, Cigars, Little Cigars, Filtered Cigars, Smoking Tobacco, Cigar Wrappers, Chewing Tobacco, or Snuff).
 - (k) Quantity sold.
 - (l) Total sales price.
 - (m) The itemized Alabama state tobacco tax paid.
 - (n) The itemized county tobacco tax paid.
 - (o) The itemized city tobacco tax paid.
- (3) The report shall be due no later than the twentieth of the month for the preceding calendar month's sales for resale activity.
- (4) Failure to timely file the report shall result in the levy of penalties according to the provisions of §40-2A-11(a), Code of Ala. 1975.
- (5) Retailers who only sell to end-users (consumers) and who make no sales for resale are not required to file this report.
- (6) Persons who fail to file this report, as required, may be subject to the revocation of their tobacco stamping permit or registration in accordance with the provisions of §40-2A-8, Code of Ala. 1975.
- (7) §40-23-260, Code of Ala. 1975, provides the following penalties if the seller fails to properly file the required informational report in good faith on or before the 20th of the following month for periods on or after January 1, 2019:
- (a) First violation - The first violation shall result in a written notice from the department advising the seller of the non-compliance and the penalty for future non-compliance if the report is not filed with thirty (30) days.

(b) Second violation - The second violation shall result in a penalty not to exceed \$500.00. This penalty will apply if a delinquent report is not properly filed within thirty (30) days of the first notice provided under this paragraph or if a report was not properly filed for any period subsequent to one for which a first notice was previously issued.

(c) Third and subsequent violations - The third and each subsequent violation shall result in a penalty not to exceed \$1,000.00.

Author: Sandy Donaldson

Statutory Authority: Code of Ala. 1975, §§40-2A-7(a)(5), 40-23-260, 40-25-16.1, and Title 40, Chapter 30.

History: New Rule: Filed August 27, 2014, effective October 1, 2014. **Amended:** Filed April 9, 2018; effective May 24, 2018.

Amended: Published August 29, 2025; effective October 13, 2025.

810-7-1-.27 Non-Participating Manufacturer's Bond (Including Importers, If Applicable).

(1) Pursuant to Act No. 2014-341, which amends Title 6, Chapters 12 and 12A, Code of Ala. 1975, any non-participating manufacturer (or importer, if applicable) wishing to be considered for listing on Alabama's Directory of Cigarettes Approved for Stamping and Sale shall first obtain and provide the required bond each quarter to the Alabama Department of Revenue.

(2) The bond must be a good and sufficient bond executed by a surety company licensed and authorized to do business in Alabama and shall be conditioned to pay the escrow requirement as well as any penalties or other charges under Title 6, Chapters 12 and 12A.

(3) The non-participating manufacturer's bond shall be posted for the benefit of the Commissioner, in accordance with the provisions of Section 6-12A-5 (f), and it shall be conditioned that the non-participating manufacturer shall fully comply with the escrow obligations.

(4) A bond is due for each calendar quarter. The bond shall be posted or otherwise due at least 10 days in advance of each calendar quarter as a condition to the non-participating manufacturer (or importer, if applicable) and its brand families being included in Alabama's Directory of Cigarettes Approved for Stamping and Sale for that quarter. The first bond is due by December 20, 2014 for the first quarter of 2015.

(5) The amount of the bond shall be the greater of:

(a) the greatest required escrow amount due from the non-participating manufacturer or its predecessor for any of the 12 preceding calendar quarters or

(b) \$25,000.

(6) Failure to timely provide the bond in strict compliance with subsection (f) of Section 6-12A-5 and the regulations relating thereto, shall result in the non-participating manufacturer's (or importer, if applicable) name and brand(s) not being included in, or deleted from, Alabama's Directory of Cigarettes Approved for Stamping and Sale.

(7) If a non-participating manufacturer that posted a bond has failed to make or have made on its behalf deposits equal to the full amount owed for a quarter within 15 days following the due date for the quarter under subsection (e) of Section 6-12A-5, the Commissioner may execute a claim upon the bond in the amount equal to any remaining amount of the escrow due including any applicable penalties or other charges allowable by law.

(8) Amounts the Commissioner or the State collects on a bond shall be deposited into the General Fund for the benefit of the State and shall reduce the amount of escrow due from that non-participating manufacturer. Escrow obligations above the amount collected on the bond remain due from that non-participating manufacturer and any importer liable as provided in Subsection (b) of Section 6-12-3.

(9) The bond executed by the surety company on behalf of the non-participating manufacturer (or importer, if applicable) shall provide the following information:

(a) The true legal name of the party for whom a bond is being sought.

(b) The company name on the bond must match the name on the non-participating manufacturer's Escrow certification and Tobacco Products Manufacturer's (TPM) certification.

(c) The city, state, zip/country code and country in which the non-participating manufacturer (or importer, if applicable) is located.

(d) The name and address of the surety company providing the coverage.

(e) The issue date of the bond.

(e) The original signatures of the principal (company), agent of the surety company, and Alabama resident agent.

(f) The bond must be accompanied by an original power of attorney, indicating that the agent is authorized to execute the bond on behalf of the surety company.

(g) The bond and power of attorney must have the same issue date.

(h) The telephone number of the surety company.

(i) The bond number assigned by the surety company.

Author: Loretta Nelson

Statutory Authority: Code of Ala. 1975, §§40-2A-7(a)(5), 6-12A-3, 6-12A-5 and 6-12A-7(d).

History: New Rule: Filed August 27, 2014, effective October 1, 2014.

810-7-1-.28

Wholesaler's And Distributor's Schedule D Reporting Of Cigarette Sales To Federally- Recognized Indian Tribes Relating To The Escrow Provisions And MSA Complementary Legislation.

(1) Act 2014-341 amends the tobacco escrow provisions and Master Settlement Agreement Complementary Legislation and became effective April 8, 2014. The Act further provides that the term "units sold" shall also include the number of individual cigarettes sold in the state by the tobacco product manufacturer, whether directly or through a distributor, retailer, or similar intermediary or intermediaries, during the year in question, as to which the state had power to under federal law, but did not, impose and/or collect excise tax. Without limiting the foregoing, this term specifically includes the following cigarettes, provided such cigarettes were not sold in a transaction that is exempted from Alabama taxation by federal statute or constitution:

(a) Cigarettes sold to a consumer without payment of the cigarette excise tax on the reservation lands of a federally-recognized Native American tribe,

(b) Cigarettes sold for retail sale in Alabama which were exempted from taxation pursuant to Chapter 9, Article 1 of Title 40 and/or any rule or regulation promulgated pursuant thereto, and

(c) Cigarettes sold by a seller located outside of Alabama directly to a consumer in this state, without payment of the cigarette excise tax, via mail order, telephone, internet, or other remote means.

(2) Tobacco wholesalers and distributors are required to report all cigarette and roll-your-own sales made to federally-recognized Indian Tribes on the Schedule D form according to Non-Participating Manufacturers' brands and Participating Manufacturers' brands.

(3) Solely for purposes of determining the amount of escrow required to be deposited by a Non-Participating Manufacturer pursuant to Code of Ala. 1975, §6-12-3, there shall be a rebuttable presumption that all cigarettes and roll-your-own tobacco distributed to Indian Tribes were ultimately sold to consumers in transactions not exempted from state taxation under federal law. Upon satisfactory proof that specific quantities of specific brands of cigarettes and/or roll-your-own tobacco were sold to consumers in transactions that were exempted from state taxation under federal law, the applicable Non-Participating Manufacturer may take a credit in the form of a reduction in the amount of escrow required to be deposited by the Non-Participating Manufacturer pursuant to Code of Ala. 1975, §6-12-3, in the amount of escrow corresponding to the quantity of exempt sales established by the applicable Non-Participating Manufacturer. The reduction is applicable only for sales made to documented tribal members of the federally-recognized Indian Tribe and which are consumed on reservation tribal land by the documented federally-recognized tribal member.

(4) Acceptable documentation to substantiate a credit provided for in (3) above includes copies of cigarette sales invoices, receipts, or other records establishing sales of specific quantities of specific brands of cigarettes and/or roll-your-own tobacco made on specific dates to federally-recognized tribal documented members where the tribal member resides on reservation land.

(5) Documentation must be maintained by the applicable Indian Tribe and/or Non-Participating Manufacturer to substantiate the credit or reductions and provided to the Department upon request; otherwise, the credit will be disallowed by the Department.

Author: Loretta Nelson

Statutory Authority: Code of Ala. 1975, §§40-2A-7(a)(5), 6-12-2.

History: New Rule: Filed August 27, 2014, effective October 1, 2014.

810-7-1-.29

Procedures For Retail Dealers And Semijobbers Providing Electronic Duplicate Invoices For Tobacco Products Purchased From Without The State.

(1) Pursuant to Section 40-25-7, Code of Ala. 1975, any retail dealer or semijobber purchasing or receiving tobacco products from without this state, shall within 12 hours of receipt of such tobacco products, provide electronically, a true and duplicate invoice of all such purchases or receipts to the Department of Revenue.

(2) The duplicate invoice must be provided within 12 business hours after receipt of the imported tobacco products. Business hours are Monday through Friday 8:00 a.m. - 5:00 p.m.

(3) The duplicate invoice must contain at a minimum the name of the person or firm from whom or through whom such purchases were received and the kinds and quantities of tobacco products.

(4) Invoices must be scanned and attached to an email addressed to Tobacco.Account@revenue.alabama.gov or submitted via other electronic means as required by the Department.

(5) Retail dealers and semijobbers purchasing or receiving tobacco products from without this state that are subject to the duplicate invoice provisions of Section 40-25-7 include the following:

(a) Tobacco products purchased from non-permitted wholesalers from outside of this state.

(b) Tobacco products imported by the retail dealer or semijobber using their own vehicles.

(c) Tobacco products imported by the retail dealer or semijobber delivered by common carrier, United States Postal Service or any other delivery method.

(6) Invoices for tobacco purchases from Alabama permitted wholesalers in which the permitted wholesaler delivers the tobacco products are not required to have the invoices electronically submitted to the department. These sales must be included on the monthly reports filed with the Department by the permitted wholesaler.

(7) Tobacco products imported by retail dealers and semijobbers in which a true and duplicate invoice has not been received by the Department within 12 business hours are considered contraband and subject to confiscation as provided for in Title 40, Chapter 25.

(8) Failure or refusal to submit true duplicate invoices for imports of tobacco purchases, as required, may subject the retail dealer or semijobber to a Department imposed penalty of not less the one thousand dollars (\$1,000) nor more than five thousand dollars (\$5,000), to be multiplied by the sum of current violation plus prior violations.

Author: Randall A. Winkler

Statutory Authority: Code of Ala. 1975, §§40-2A-7(a)(5), 40-25-7.

History: New Rule: Filed March 25, 2015; effective April 29, 2015.

810-7-1-.30 Suspension Of The Playing Cards Tax.

(1) Act 2014-331 was signed into law on April 7, 2014, and became effective on July 1, 2014. In accordance with Section 40-1-49, Code of Ala. 1975, as created by this Act, the Department of Revenue, by administrative rule, shall suspend the collection of a

tax or fee when the cost of administering the collection of the tax exceeds the total amount of the tax collected for each of the previous three fiscal years.

(a) Title 40, Chapter 12, Article 2, Section 144 provides for a privilege license tax on playing cards sold within Alabama.

(b) Based upon a review of the collections of the Playing Cards Tax for fiscal years 2011-2013, the annual estimated administrative costs exceed the collection cost for this tax. Therefore, this tax meets the suspension requirements established in the Act.

(2)(a) The Department of Revenue is prohibited in suspending the tax in the following cases:

(i) If the tax is mandated by a federal law or administrative rule.

(ii) If discontinuing the collection of such tax will result in reduced federal funding.

(iii) If discontinuing the collection of the tax will result in reduced state and local revenues that exceed the costs of administering the tax.

(iv) If suspending this tax will negatively affect the health, safety or welfare of the state.

(b) Suspension of the playing cards tax collections do not fall within these restrictions.

(3) Through the adoption of this rule, the Department of Revenue exercises its authority to suspend the collection of the Playing Cards Tax levied in Title 40, Chapter 12, Article 2, Section 144.

(a) The effective date of this suspension shall be May 1, 2015.

(b) April 30, 2015, shall be the final date for taxpayers to purchase playing cards tax stamps to be affixed to decks of playing cards.

(c) Upon implementation of this rule, the Department shall notify all affected parties in writing.

(4) Persons in possession of playing cards stamps on or after May 1, 2015, who wish to apply for a refund may do so under the following conditions:

(a) Complete form B & L:RP - Petition for Refund and return it along with the proper documentation to the Tobacco Tax Section.

(b) Return unused playing cards stamps in their original condition.

(c) Provide copy of purchase invoice for stamps purchased.

(d) Per the provisions of Section 40-2A-7(c), the refund must be for playing cards stamps obtained directly from the Alabama Department of Revenue within two years from the date of purchase.

(e) Refund requests which are unable to be verified within the office are subject to a field review.

(5) Refunds will only be allowed to those entities who purchased the playing cards tax stamps from the Alabama Department of Revenue and when sufficient documentation is provided to substantiate payment of all required taxes.

(6) The provisions of this rule shall become operative on May 1, 2015.

Author: Alisa Johnson

Statutory Authority: Code of Ala. 1975, §§40-2A-7(a)(5), 40-1-49.

History: New Rule: Filed March 16, 2015, effective April 20, 2015.

810-7-1-.31 Procedures for Disposition of Confiscated Tobacco Products.

(1) Tobacco Products Subject to Confiscation: Tobacco products may be confiscated by the department, its agents, or any peace officer of the state, without a warrant and delivered to the department for destruction under the following circumstances:

(a) Tobacco products imported by retail dealers and semijobbers in which a true and duplicate invoice has not been received by the department are considered contraband and subject to confiscation.

(b) Cigarettes, heated tobacco products, smoking tobacco, cigars, stogies, cheroots, chewing tobacco, snuff, or other taxable tobacco products found in possession of a state retailer or semijobber without either the required stamps affixed to the package of cigarettes and heated tobacco products or the purchase invoices which itemize the applicable tobacco taxes in the case of other tobacco products, are declared to be contraband goods and may be seized.

(c) Failure to acquire appropriate invoices, substantiate tax payment, or retain invoices, as required, may result in confiscation of the tobacco products.

(d) Purchases of tobacco products from an entity other than permitted or registered entities appearing on the department's website listing is subject to confiscation.

(e) Tobacco products and the vehicles used in transportation are subject to confiscation when:

1. The tobacco products are either unstamped or where the tax has not been paid or accrued by a permitted wholesaler in Alabama and the proper tobacco or transporter's permit has not been obtained prior to transporting the products.

2. If the transporter is not properly permitted.

3. Proof of the destination of tobacco products being transported does not include an invoice showing the destination for all products in the vehicle transporting tobacco in Alabama.

4. Invoices for deliveries within the state do not meet the requirements of §40-25-4, Code of Ala. 1975.

(2) Seizure of Tobacco Products Subject to Forfeiture: The following procedures must be followed in all cases of seizure of tobacco products subject to forfeiture under provisions of Title 40, Chapter 25, Code of Ala. 1975:

(a) Cigarettes, Heated Tobacco Products, and Other Tobacco Products (OTP).

1. The officer or person making the seizure shall cause a list containing a particular description of the goods, wares, merchandise or other property seized to be prepared in duplicate. The list shall be properly attested by the officer or person and a copy presented to the taxpayer or their representative at the time of seizure.

2. The department shall post a notice of the items confiscated for three weeks on its website describing the articles and stating the time and place and cause of their seizure and requiring any person claiming them to appear and make such claim in writing within 30 days from the date of the first posting of such notice.

3. Any person claiming the items seized as contraband must file with the department a claim in writing within 30 days from the date of the notice. The claim must state the person's interest in the items seized.

4. Claimants who wish to request the return of the confiscated product via circuit court, may execute a bond

to the department in a penal sum equal to double the value of the goods so seized, but in no case can the bond be less than the sum of \$200, with sureties to be approved by the clerk of the circuit court in the county in which the goods are seized, conditioned that in the case of condemnation of the articles so seized, the obligors must pay to the department the full value of the goods so seized and all costs and expenses of the proceedings to obtain such condemnation, including a reasonable attorney's fee. Upon the delivery of such bond to the department, it shall transmit the same with the duplicate list or description of the goods seized to the district attorney of the circuit in which such seizure was made, and the district attorney shall file a complaint in the circuit court of the county where the seizure was made to secure the forfeiture of the goods, wares, merchandise or other property. Upon the filing of the bond, the goods shall be delivered to the claimant pending the outcome of the case; provided, that the claimant must purchase the proper stamps to be affixed to each package of cigarettes or in the case of other tobacco products remit the appropriate tax before the goods are delivered to the claimant by the department.

5. If no claim or bond is given within the time specified, such packages of cigarettes or other tobacco products shall be forfeited without further proceedings.

6. Unclaimed products for which an appeal has not been received by the department shall be destroyed using means as determined by the department.

(b) Loose Cigarettes. Section 28-11-6, Code of Ala. 1975, prohibits the sale or distribution of cigarettes that are not sold in the original factory-wrapped container. The prohibition also applies to the sale of loose cigarettes or opened packages of cigarettes. Therefore, it shall be prima facie evidence that such cigarettes offered for sale which are not in the proper packaging shall be subject to confiscation and destruction.

1. The officer or person making the seizure shall cause a list containing a particular description of the loose cigarettes and/or opened packages of cigarettes seized to be prepared in duplicate. The list shall be properly attested by the officer or person and a copy presented to the taxpayer or their representative at the time of seizure.

2. The department shall post a notice of the items confiscated for three weeks on its website describing the articles and stating the time and place and cause of their seizure.

3. In the event that the loose cigarettes do not contain the Fire Standards Compliant marking as required per §8-17-274, Code of Ala. 1975, the trademark holder of the loose cigarette brand must be notified and permitted by the department to inspect the cigarettes prior to destruction, upon written request.

4. Loose cigarettes and improper packages of cigarettes shall be destroyed using means as determined by the department.

(c) Motor vehicles. Any vehicle, not a common carrier, used for the transportation for the purpose of sale of unstamped or untaxed articles shall 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. Should any unstamped or untaxed 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.

(3) Return of Product. The department may in its discretion return any goods confiscated when it is shown that there was no intention to violate the provisions of Title 40, Chapter 25, Code of Ala. 1975. In the case of confiscated packages of cigarettes, heated tobacco products, any applicable state and/or county tax, to include the purchase of the appropriate tax stamps, interest and penalty, if applicable, must be remitted prior to the items being returned. OTP for which invoices substantiating the payment of the tax were not timely produced, loose cigarettes, and motor vehicles with unstamped tobaccos shall be prima facie evidence of intent to evade the tax. All such OTP product, loose cigarettes or motor vehicles will not be returned and shall be destroyed by the department or sold at auction, if applicable, upon due process.

(4) Proceeds of Sale. The proceeds of sale when received by the department shall be turned in to the Treasury as other revenues are required by law to be turned in. The proceedings against goods, merchandise or other property shall be considered as proceedings in rem unless otherwise provided. Should the department have to resort to the courts for collection of the tax due and assessed, no advertisement shall be made and the confiscated tobaccos may be held as evidence pending the results of court action.

Author: Sandy Donaldson

Statutory Authority: Code of Ala. 1975, §§40-2A-7(a)(5); 28-11-6, Chapter 25 of Title 40, and Chapter 17 of Title 8.

History: New Rule: Filed August 14, 2017, effective September 28, 2017. **Amended:** Published January 31, 2023, effective March 17, 2023. **Amended:** Published August 29, 2025; effective October 13, 2025.

**810-7-1-.32 E-Liquid And Alternative Nicotine Product
Manufacturers Certification and Directory.**

(1) Definitions.

(a) Annual Renewal Application Fee - The five-hundred-dollar (\$500) fee due each year from every certifying e-liquid manufacturer and manufacturer of alternative nicotine products that maintains an active vape account with the department. The renewal fee does not apply for inactive accounts.

(b) Certifying E-Liquid Manufacturer and Manufacturer of Alternative Nicotine Products - Any e-liquid manufacturer or manufacturer of alternative nicotine products that submits a certification or renewal as required in §28-11-17.1, Code of Ala. 1975.

(c) Initial Application Fee - The initial fee of two thousand dollars (\$2,000) due from every certifying e-liquid manufacturer and manufacturer of alternative nicotine products.

(d) Product Offered for Sale - Each unique e-liquid or alternative nicotine brand name along with the product code constitutes a separate product offered for sale in this state.

(2) Directory.

(a) Pursuant to §28-11-17.1, Code of Ala. 1975, beginning May 1, 2022, and no later than May 1 of each year thereafter, the department will post to its website a directory of certifying e-liquid manufacturers and manufacturers of alternative nicotine products along with a listing of the certified and approved products.

(b) Only those products appearing on the directory may be offered for sale in Alabama. All other products are subject to penalty.

(3) Certification Application and Associated Fee.

(a) Initial Certification Application - Beginning March 1, 2022, each manufacturer must electronically submit to the department an initial certification application along with the initial application fee through the department's online portal. Failure to submit the required fee will result in a denial of the application.

(b) Renewal Application - Beginning March 1 through April 30 of each subsequent year, an annual renewal application and the

annual renewal application fee must be electronically submitted to the department to remain on the directory. The annual renewal application and annual renewal application fee must be received by the department during the annual renewal period to be considered timely.

(c) Expiration of Certification - If the manufacturer's certification expires, the manufacturer must remit the initial application fee with the required application and associated penalty, if applicable, to be recertified and have its products certified/approved for sale and placed back on the directory.

(4) Penalties and Fines. Pursuant to §28-11-17.1, Code of Ala. 1975, the following penalties and/or fines may apply:

(a) Manufacturer Penalty - One thousand dollar (\$1,000) fine per day for each product offered for sale by the manufacturer that is not listed on the directory until the product is removed from the market or properly listed on the directory.

(b) Manufacturers that violate any of the provisions of §28-11-17.1, Code of Ala. 1975, may be subject to a five hundred dollar (\$500) fine per offense.

(5) Removal of Product from Directory. Pursuant to §28-11-17.1, Code of Ala. 1975, beginning October 1, 2025, any product that is determined to be prohibited by the Alcoholic Beverage and Control Board will be removed from the directory based upon departmental written procedures.

Author: Sandy Donaldson

Statutory Authority: Code of Ala. 1975, §§40-2A-7(a)(5), 28-11-17.1, Chapter 11 of Title 28.

History: New Rule: Published February 28, 2022; effective April 14, 2022. **Amended:** Published July 29, 2022; effective September 12, 2022. **Amended:** Published August 29, 2025; effective October 13, 2025.

810-7-1-.33

Procedure for Reporting and Payment of State and State-Administered Heated Tobacco Products Tax.

1. Payment of tax. The license or privilege tax specified in §40-25-2, Code of Ala. 1975, on heated tobacco products must be paid on all purchases or receipts by any qualified wholesale distributor or retailer and any other person, firm, corporation, club, or association within the State of Alabama when received for the purpose of selling, storing, or distributing heated tobacco products.

2. Purchase of Stamps. State and state-administered county heated tobacco products tax must be paid by affixing stamps. To

obtain state and state-administered county heated tobacco products revenue stamps, each wholesaler or distributor must complete and submit to the department an order for heated tobacco products stamps via the department's online portal. State orders must be on the cash or consignment basis. County orders must be on the cash basis only.

3. Discount. A discount, in the amount of that allowed on the purchase of state stamps, is allowed on heated tobacco products stamp purchases made by qualified wholesalers with a tobacco stamping permit ONLY.

4. Retention of Records. A report, on a form prescribed by the department, must be filed with the department on or before the twentieth day of each calendar month showing the receipts of heated tobacco products for the preceding calendar month. A copy of the report must be maintained by the taxpayer, along with proper documentation which adequately differentiates and substantiates the amount of tax paid, and all deductions, exemptions, or credits claimed for each reporting period. Failure to receive a report does not relieve the taxpayer from filing a report on or before the due date.

5. Loss of Discount. The full amount of tax due and the required report must be paid and filed with the department, in the manner and time allowed above without any offset being allowed, except for heated tobacco products returned to the manufacturer for credit as described herein. Insufficient tax payments or reports not timely filed will result in the loss of discount previously allowed and imposition of applicable penalties and interest.

6. Return of Product to Manufacturer. If the heated tobacco products are unfit for use, consumption, or unsaleable, before or after distribution, the qualified wholesalers whose heated tobacco products are returned to the manufacturer or destroyed by the manufacturer's representative will be allowed a refund. The following documents are required to substantiate credits:

- a. An original affidavit from the manufacturer,
- b. credit memorandum,
- c. an authentic credit invoice or memorandum initiated by the qualified wholesaler to the purchaser of said products,
- d. a copy of the qualified wholesaler's invoice to the manufacturer, and
- e. other documentation as required by the department.

7. Exempt Sales. Sales exempted from the heated tobacco products tax by law are to be excluded from the taxable measure in the month that the sales occur.

8. Local County Heated Tobacco Tax. Act 2025-448 levies an additional county tax in the counties that have a local tobacco tax on heated tobacco products at half the state rate that will be collected by the wholesaler, jobber, semijobber, or registered retailer from the purchaser at the time of purchase.

9. Monthly Reports. Every manufacturer, distributor (including a delivery seller), and importer must file a report with the department concerning all sales, releases, and deliveries of heated tobacco products to qualified wholesalers, retailers, and consumers of this state made or authorized by such manufacturer, distributor (including a delivery seller), or importer during the preceding calendar month. Such manufacturer, distributor (including a delivery seller), or importer will file a report each month showing all shipments of heated tobacco products from a point outside this state into this state during the preceding calendar month.

a. Entities required to file monthly manufacturers' reports will provide the following information concerning each sale, release, or delivery:

1. Name and address of purchaser.
2. Invoice date.
3. Invoice or document number.
4. Quantity of heated tobacco products purchased per the invoice.
5. Information pertaining to cancellation of invoices.
6. Gross billing appearing on the invoice.
7. The distributor's permit or registration number issued by the department.
8. Any additional information as required by the department.

b. Entities required to file monthly Jenkins Act reports will provide the following information concerning each sale, release, or delivery:

1. Name and address of purchaser.
2. Invoice date.

3. Invoice or document number.
4. Brand of heated tobacco products.
5. Number of heated tobacco products purchased.
6. Shipper's name.
7. Shipper's address.
8. Shipper's phone number.
9. Any additional information required by the department relating to the federal Jenkins Act, as amended.

c. Each manufacturer, distributor (including a delivery seller), or importer will file monthly reports with the department no later than the 10th date of the month, covering shipments of heated tobacco products made during the previous calendar month.

d. The report data must be submitted in the format prescribed by the department. Manufacturers, distributors (including delivery sellers), and importers may submit the data via paper form or electronically.

10. Interstate Commerce. A person who sells, transfers, or ships for profit heated tobacco products in interstate commerce, whereby such heated tobacco products are shipped into a State, locality, or Indian country of an Indian tribe taxing the sale or use of heated tobacco products, or who advertises or offers for such a sale, transfer, or shipment must register to distribute heated tobacco products into Alabama and obtain a registered agent for service of process if located outside the State of Alabama. The information included on the registration document must be in the format prescribed in the registration form.

Author: Sandy Donaldson

Statutory Authority: §§ 40-1-44, 40-2A7(a)(5), 40-2A-11, 40-25-1, 40-25-2(a), and 40-25-2(g), Code of Ala.1975, and the Jenkins Act, as amended by the PACT Act of 2009

History: New Rule: Published August 29, 2025; effective October 13, 2025.

810-7-1-AA

Appendices Attachments.

APPENDIX A

ATTACHMENT 810-7-1-.09

TOB: T-WHSLE-CO 11/05

ALABAMA DEPARTMENT OF REVENUE
SALES, USE & BUSINESS TAX DIVISION
TOBACCO TAX SECTION

P. O. Box 327555 • Montgomery, AL 36132-7555 • (334) 242-9627 • Fax (334) 242-9706
www.revenue.alabama.gov



Wholesaler's Monthly Report of State-Administered County Cigarette Products

For the Month of

NAME											FERN/SSN									
ADDRESS											PERMIT/REGISTRATION NUMBER									
CITY											TELEPHONE NUMBER									
STATE											ZIP									

This report must be filed with the Alabama Department of Revenue by the 20th of each month to report activity during the preceding calendar month in the below counties. **A \$50 penalty will apply if the report is not filed timely.** The report must be made in duplicate and is due regardless of activity. Mail the original report to the above address and retain a copy along with detailed documentation in your files subject to audit and inspection by the Department of Revenue.

[illegible]

NOTE: THE TERM "STAMPED CIGARETTES" AS SHOWN ON THIS FORM INDICATE CIGARETTES WITH APPROPRIATE COUNTY STAMPS ATTACHED.

APPENDIX A

ATTACHMENT 810-7-1-.09

CIGARETTE TRANSACTIONS							CIGARETTE REVENUE STAMPS						
COUNTY CODE	1 COUNTY	2 TAX VALUE OF STAMPED CIGARETTE INVENTORY AT BEGINNING OF MONTH	3 TAX VALUE OF CIGARETTES STAMPED DURING THE MONTH	4 TOTAL AVAILABLE FOR SALE (ADD COL. 2 AND COL. 3)	5 TAX VALUE OF STAMPED CIGARETTE INVENTORY AT END OF MONTH	6 TAX VALUE OF STAMPED CIGARETTES SOLD DURING THE MONTH	7 TOTAL ACCOUNTED FOR (ADD COL. 5 AND COL. 6)	8 INVENTORY OF UNAFFIXED STAMPS AT BEGINNING OF MONTH (FACE VALUE)	9 STAMPS PURCHASED DURING THE MONTH (FACE VALUE)	10 TOTAL STAMPS AVAILABLE (ADD COL. 8 AND COL. 9)	11 INVENTORY OF UNAFFIXED STAMPS AT END OF MONTH (FACE VALUE)	12 STAMPS AFFIXED DURING MONTH (SAME AS COL. 3)	13 TOTAL STAMPS ACCOUNTED FOR (ADD COL. 11 AND COL. 12)
37005	HENRY												
38005	HOUSTON												
44005	LIMESTONE												
49004	MARION												
02005	MOBILE												
56025	RANDOLPH												
61005	TALLADEGA												
65011	WASHINGTON												

Under penalties of perjury, I hereby certify that this report and the statements contained herein are true and correct.

Signature (Owner or Member of Firm)

Title

Date

INSTRUCTIONS

CIGARETTE TRANSACTIONS

Column 2 – Enter the tax value of stamped cigarettes on hand at the BEGINNING of the month.

Column 3 – Enter the tax value of cigarettes stamped during the month.

Column 4 – Add columns 2 and 3 and enter the total.

Column 5 – Enter the tax value of stamped cigarettes on hand at the END of the month.

Column 6 – Enter the tax value of stamped cigarettes sold during the month.

Column 7 – Add columns 5 and 6 and enter the total.

CIGARETTE REVENUE STAMPS

Column 8 – Enter the face value of unaffixed stamps at the BEGINNING of the month.

Column 9 – Enter the face value of stamps purchased during the month from the Alabama Department of Revenue.

Column 10 – Add column 8 and 9 and enter the total.

Column 11 – Enter the face value of unaffixed stamps at the END of the month.

Column 12 – Enter the tax value of stamps affixed during the month. (Same as Col. 3)

Column 13 – Add columns 11 and 12 and enter the total.

Author: Loretta Nelson, Sales, Use & Business Tax Division

Statutory Authority: Code of Ala. 1975, §§40-2A-7(a)(5), 40-25-1, 40-25-2(a), 40-25-2, 40-25-7(a)(5), et al., applicable County Tobacco Tax Acts (Act 2005-315, §§40-2A-11 and 40-1-44).

History: New Form: Filed April 27, 2006; effective June 1, 2006.

APPENDIX A

ATTACHMENT 810-7-1-.11



ALABAMA DEPARTMENT OF REVENUE
SALES, USE & BUSINESS TAX DIVISION • TOBACCO TAX SECTION
 P.O. Box 327555 • Montgomery, AL 36132-7555 • (334) 242-9627
www.revenue.alabama.gov

TOB: SCH D
11/10

Schedule D

Manufacturers Not Participating and Participating in the Tobacco Master Settlement Agreement

COMPANY NAME _____ (YEAR) _____		FIRM _____ OR _____ SSN _____ PERMIT / REGISTRATION NUMBER _____ TELEPHONE NUMBER _____ () - -	
ADDRESS _____	COMPANY E-MAIL ADDRESS _____	CITY _____ STATE _____ ZIP _____	CONTACT PERSON _____

Pursuant to **Code of Alabama 1975**, Title 6, Chapter 12, § 6-12A-5(d), and Revenue Rule 810-7-1-.11, this report must be completed to identify manufacturers of cigarettes and roll-your-own tobacco and to ascertain taxable units sold in Alabama manufactured by said manufacturers. This report is due by the twentieth (20th) of each calendar month for the preceding calendar month's activity. If you are a cigarette wholesaler or tobacco products distributor and you did not have monthly activity, the report must be filed and "No Activity" shown on Part I and Part II of the report. Failure to file the report timely will result in penalties (**Code of Alabama 1975**, § 40-2A-11).

PART I – NONPARTICIPATING MANUFACTURER – Complete this section for nonparticipating manufacturer's brands. • SEE INSTRUCTIONS SHEET • USE ADDITIONAL FORMS IF NEEDED

A	B	C	D	E	F	G
Nonparticipating Manufacturer's Full Name and Address	Brand Code	Brand Name	Number of Individual Cigarettes (Units Sold)*	Ounces of Roll-Your-Own**	Conversion of Roll-Your-Own Cigarette Units Sold (Col. E ÷ 0.09)	Total Units Sold (Col. D + F)
Under penalties of perjury, I hereby certify that this report and the statements contained herein are true and correct.						Failure To Timely File Return Penalty (\$50) \$

SIGNATURE _____ TITLE _____ DATE _____

PART II – PARTICIPATING MANUFACTURER – Complete this section for participating manufacturer's brands.

• SEE INSTRUCTIONS SHEET • USE ADDITIONAL FORMS IF NEEDED



ALABAMA DEPARTMENT OF REVENUE
SALES, USE & BUSINESS TAX DIVISION • TOBACCO TAX SECTION
P.O. Box 327555 • Montgomery, AL 36132-7555 • (334) 242-9627
www.revenue.alabama.gov

TOB: SCH D-INST
11/10

Instructions for Manufacturers Not Participating and Participating in the Tobacco Master Settlement Agreement (Schedule D)

DEFINITIONS:

Cigarette – Any product that contains nicotine, is intended to be burned or heated under ordinary conditions of use, and consists of or contains (i) any roll of tobacco wrapped in paper or in any substance not containing tobacco; or (ii) tobacco, in any form, that is functional in the product, which, because of its appearance, the type of tobacco used in the filler, or its packaging and labeling, is likely to be offered to, or purchased by, consumers as a cigarette; or (iii) any roll of tobacco wrapped in any substance containing tobacco which, because of its appearance, the type of tobacco used in the filler, or its packaging and labeling, is likely to be offered to, or purchased by, consumers as a cigarette described in item (i).

****Roll-Your-Own** – The term "cigarette" includes "roll-your-own," i.e. any tobacco which, because of its appearance, type, packaging, or labeling is suitable for use and likely to be offered to, or purchased by, consumers as tobacco for making cigarettes. For purposes of this definition of cigarette, 0.09 ounces of roll-your-own tobacco shall constitute one individual cigarette.

***Units Sold** – The number of individual cigarettes sold in the state by the applicable tobacco product manufacturer, whether directly or through a distributor, retailer, or similar intermediary or intermediaries, during the year in question, as measured by excise taxes collected by the state on packs, or roll-your-own tobacco containers, bearing the excise tax stamp of the state.

Nonparticipating Manufacturer (NPM) is identified as any tobacco product manufacturer who has not signed the Master Settlement Agreement entered into on November 23, 1998 with this State.

Participating Manufacturer (PM) is identified as any tobacco product manufacturer that is or becomes a signatory to the Master Settlement Agreement.

INSTRUCTIONS FOR COMPLETING THE REPORT:

Each qualified wholesaler, distributor, retailer, manufacturer, or any other person, firm, corporation, club or association selling, receiving, distributing, storing or using tobacco products in the State of Alabama shall report, by brand family, the total number of cigarettes or in the case of roll your own, the equivalent stick count for which the wholesalers and distributors affixed stamps during the previous month or otherwise paid the tax due for any cigarettes.

Complete this form and submit it monthly if:

- You are a cigarette wholesaler,
- You are a tobacco products distributor; or
- You are a retailer receiving unstamped cigarettes and/or untaxed roll-your-own tobacco.

This report must be completed for every cigarette brand that is stamped for sale within this state and for roll-your-own which excise tax is required to be paid. Part I and Part II of the form must be completed showing NPM and/or PM activity. If you did not have monthly activity, the report must be filed and "No Activity" shown on Part I and Part II of the report. A list of Participating Manufacturers is included on this form. This list, along with the Participating Manufacturer's brands, is maintained and updated at the National Association of Attorneys General (NAAG) Web site, www.naag.org.

Column A – Enter the **FULL name** and **address** of the NPM and/or PM. See reverse side for a listing of Participating Manufacturers.

Column B – Enter the **brand code** of the product (cigarettes or roll-your-own) manufactured by the NPM and/or PM and sold tax-paid in Alabama. A brand code **must** be listed for each brand shown. This listing can be found at www.revenue.alabama.gov/tobaccotax/index.html. If you can not find a brand code for a product, please contact our office at (334) 242-9627.

Column C – Enter the full **brand name** of the product (cigarettes or roll-your-own) manufactured by the NPM and/or PM and sold tax-paid in Alabama. Do not abbreviate the brand name. Do not break the brand name down into sub-categories, such as regular, menthol, light, etc. For example, for a cigarette named "Alpha Bravo Gold Menthol Lights," report only "Alpha Bravo Gold." Do not report as "A B Gold" or "A B Gold Menthol Lights."

Column D – Enter the number of Alabama taxed **individual cigarettes** (Units Sold) received directly or indirectly from NPMs and/or PMs. Show the monthly total per NPM and/or PM and according to brand name. Show only cigarettes contained in packages to which you affixed the Alabama excise tax stamp. Do not show cigarettes that were purchased with the Alabama tax stamp already affixed. The distributor affixing the stamp must show this activity on their report.

Column E – Enter monthly total ounces of Alabama taxed roll-your-own per NPM and/or PM and according to brand name. Do not show roll-your-own if the excise tax was paid to the Alabama Department of Revenue by another distributor. The distributor paying the tax to Alabama must show this activity on their report.

Column F – Convert roll-your-own ounces to individual cigarette units by dividing Column E by 0.09. Enter the results in this column.

Column G – Enter total units sold by adding Columns D and F of each line.

SIGNATORY OF THE MASTER SETTLEMENT AGREEMENT AS OF 11/1/10

The following is a list of manufacturers participating in the Master Settlement Agreement.

These manufacturers should not be shown on Part I of the report unless they distribute brands not subject to the agreement.

The below PM companies should be shown on Part II.

1. BEKENTON, S.A. – 6/25/03
2. CANARY ISLANDS CIGAR CO. – 9/26/03
3. CARIBBEAN – AMERICAN TOBACCO CORP. (CATCORP) – 8/7/01
4. THE CHANCELLOR TOBACCO COMPANY, UK LTD. – 10/2/02
5. COMMONWEALTH BRANDS, INC. – 11/23/98
6. DAUGHTERS & RYAN, INC. – 5/31/01
7. M/S. DHANRAJ INTERNATIONAL – 2/16/99
8. EASTERN COMPANY S.A.E. – 5/22/01
9. ETS L LACROIX FILS NV S.A. (BELGIUM) – 11/20/07
10. FARMER'S TOBACCO CO. OF CYNTHIANA, INC. – 12/23/03
11. GENERAL JACK'S INCORPORATED – 12/28/06
12. GENERAL TOBACCO (VIBO CORPORATION d/b/a GENERAL TOBACCO) – 8/19/04
13. HOUSE OF PRINCE A/S – 8/19/99
14. IMPERIAL TOBACCO LIMITED/ITL (UK) – 11/20/07
15. IMPERIAL TOBACCO LIMITED/ITL (USA) LIMITED – 2/10/99
16. IMPERIAL TOBACCO MULLINGAR (IRELAND) – 11/20/07
17. IMPERIAL TOBACCO POLSKA S.A. (POLAND) – 11/20/07
18. IMPERIAL TOBACCO PRODUCTION UKRAINE – 11/20/07
19. IMPERIAL TOBACCO SIGARA VE TUTUNCULUK SANAYI VE TICARET S.A. (TURKEY) – 11/20/07
20. INTERNATIONAL TOBACCO GROUP (LAS VEGAS), INC. – 4/15/03
21. JAPAN TOBACCO INTERNATIONAL USA, INC. – 2/5/99
22. KING MAKER MARKETING – 2/11/99
23. KONCI G & D MANAGEMENT GROUP (USA) INC. – 7/17/01
24. KRETEK INTERNATIONAL – 7/11/01
25. LANE LIMITED (ACQUIRED TOBACCO EXPORTER INTERNATIONAL (USA) LTD 1/01/2000) – 2/11/99
26. LIBERTY BRANDS, LLC – 11/22/02
27. LIGGETT GROUP, INC. – 11/23/98
28. LIGNUM-2, INC. – 2/11/99
29. LORILLARD TOBACCO COMPANY – 11/23/98
30. MAC BAREN TOBACCO COMPANY A/S – 4/27/00
31. MEDALLION COMPANY INC., THE – 2/15/99 (MERGED WITH VECTOR TOBACCO INC. 4/01/02)
32. MONTE PAZ (COMPANIA INDUSTRIAL de TABACOS MONTE PAZ S.A.) – 11/30/00
33. NASCO PRODUCTS INC. – 10/04/05
34. OOO TABAKSFABRIK REEMTSMA WOLGA (RUSSIA) – 11/20/07
35. P. T. DJARUM – 2/15/99
36. PACIFIC STANFORD MANUFACTURING CORPORATION – 12/28/01
37. PETER STOKKEBYE TOBAKSFABRIK A/S – 6/23/99
38. PHILIP MORRIS, USA – 11/23/98
39. PLANTA TABAK-MANUFAKTUR GMBH & CO. – 4/27/00
40. POSCHL TABAK GMBH & CO. KG – 4/18/01
41. PREMIER MANUFACTURING INCORPORATED – 2/15/99
42. R. J. REYNOLDS TOBACCO COMPANY – 11/23/98
43. REEMTSMA CIGARETTENFACBRIKEN GMBH (REEMTSMA) – 11/20/07
44. SANTA FE NATURAL TOBACCO COMPANY, INC. – 11/23/98
45. SHERMAN 1400 BROADWAY N.Y.C., INC. – 2/12/99
46. SOCIETE NATIONALE d'EXPLOITATION INDUSTRIELLE des TABACS et ALLUMETTES (SEITA) – 2/17/99
47. TABACALERA DEL ESTE, S.A. (TABESA) – 12/27/05
48. TOP TOBACCO, L.P. – 2/12/99
49. U.S. FLUE-CURED TOBACCO GROWERS, INC. – 06/03/05
50. VAN NELLE TABAK NEDERLAND B.V. (NETHERLANDS) – 11/20/07
51. VECTOR TOBACCO (USA) INC. – 11/00/01
52. VIP TOBACCO USA, LTD. (formerly WINNER SALES COMPANY) – 4/10/02
53. VIRGINIA CAROLINA CORPORATION, INC. – 12/21/01
54. VON EICKEN GROUP – 9/5/02
55. WIND RIVER TOBACCO COMPANY, LLC – 9/6/02
56. ZNF INTERNATIONAL, LLC – 12/31/01

Author: Loretta Nelson

Statutory Authority: Code of Ala. 1975, §§40-2A-7(a)(5), 6-12-1(10), 6-12A-5(d), 6-12A-7(d).

History: **New Form:** Filed December 1, 1999; effective January 5, 2000. **Amended:** Filed May 11, 2011; effective June 15, 2011.

APPENDIX A

ATTACHMENT 810-7-1-.14



ALABAMA DEPARTMENT OF REVENUE
SALES, USE & BUSINESS TAX DIVISION
TOBACCO TAX SECTION

P.O. Box 327555 • Montgomery, AL 36132-7555 • (334) 242-9627
www.adors.state.al.us

TOB: TPM CERT
2/04

Tobacco Product Manufacturer Certificate of Compliance
For Sales Year 2003

PART 1 - TOBACCO PRODUCT MANUFACTURER (TPM) IDENTIFICATION

Company: _____

Address: _____

City: _____ State: _____ Zip/Postal Code: _____ Country: _____

Telephone Number: () FAX Number: ()

E-mail Address: _____

Name and Title of Person Completing Report: _____

The Tobacco Product Manufacturer identified above is, as of the date of this Certification: *(Initial One)*

_____ A Participating Manufacturer under the Tobacco Master Settlement Agreement.

_____ A Tobacco Product Manufacturer in full compliance with Alabama Code Sections 6-12-3 and 6-12A-5(e).

PART 2 - BRAND FAMILY IDENTIFICATION

Participating Manufacturers – complete Columns A & B; Non-Participating Manufacturers (NPM) – complete Columns A through E.
Attach additional sheets if necessary.

[illegible]

¹Indicate with an asterisk (*) those brands that will not be sold in Alabama as of the date of certification.

PART 3 - NON-PARTICIPATING MANUFACTURER CERTIFICATION**A. Registered Agent/Approved Agent for Service of Process**

Agent Name: _____

Company: _____

Address: _____

City: _____ State: _____ Zip Code: _____

Telephone Number: (____) _____ FAX Number: (____) _____

NOTE: Telephone number and fax number must be Alabama numbers.

E-mail Address: _____

Registered with the Secretary of State as a foreign corporation or business entity? ☐ Yes ☐ NoIf Yes, Date Registered: _____. Is the registration current as of the date of certification? ☐ Yes ☐ No**B. Qualified Escrow Fund - Financial Institution**

Name of Institution: _____

Address: _____

City: _____ State: _____ Zip Code: _____

Representative Name: _____ Telephone Number: (____) _____

Escrow Account Number: _____ State Account Number: _____

C. Escrow Deposit/Withdrawal History for Alabama - Attach NPM Certificate of Escrow Deposit

DATE	DEPOSIT	WITHDRAWAL ²	BALANCE

(Initial certification should include a complete history. Annual certifications thereafter should be for the applicable sales year.)

PART 4 - EXECUTION BY AUTHORIZED AGENT

Under penalty of perjury, I state that the statements contained in this certification are true, correct and complete. This certificate is made to induce the State of Alabama to place the above-named manufacturer and its brand family on the Directory of Compliant Tobacco Products and Manufacturers in Alabama. I further certify that the above-named manufacturer is in full compliance with Title 6, Chapter 12, of the Alabama Code.

Name of Authorized Agent (Print): _____ Title: _____

Signature of Authorized Agent: _____ Date: _____

Subscribed and sworn to before me on this date: _____

Signature of Notary Public: _____

Notary for the State of: _____ City or County of: _____

My Commission expires: _____

Mall the completed TPM Certificate of Compliance to: Alabama Department of Revenue
Attn: Commissioner of Revenue
P. O. Box 327555
Montgomery, AL 36132

² Withdrawals must comply with Alabama Code §6-12-3. Verification of compliance must be provided.



ALABAMA DEPARTMENT OF REVENUE
SALES, USE & BUSINESS TAX DIVISION
TOBACCO TAX SECTION

P.O. Box 327555 • Montgomery, AL 36132-7555 • (334) 242-9627
www.ador.state.al.us

TOB:TPM-INST
2/04

Instructions for Tobacco Product Manufacturer Certificate of Compliance

Certification Pursuant to Title 6, Chapter 12A, Code of Alabama 1975

General Information:

Who is required to file this certificate of compliance?

Any tobacco product manufacturer that intends to sell cigarettes within the State of Alabama, whether directly or through any distributor, retailer, or similar intermediary.

This Certification is in addition to any Certificate of Compliance that may be required pursuant to Title 6, Chapter 12, Code of Alabama 1975.

Definitions:

- (a) "Brand Family" means all styles of cigarettes sold under the same trademark and differentiated from one another by means of additional modifiers or descriptors, including, but not limited to, menthol, lights, kings, and 100s, and includes any brand name (alone or in conjunction with any other word), trademark, logo, symbol, motto, selling message, recognizable pattern of colors, or any other indicia of product identification identical or similar to, or identifiable with, a previously known brand of cigarettes.
- (b) "Cigarette" has the same meaning as in Section 6-12-2 (4) of the Code of Alabama 1975.
- (c) "Directory" means the listing of all Tobacco Product Manufacturers that have provided current and accurate certifications conforming to the requirements of Title 6, Chapter 12A, Code of Alabama 1975, and all Brand Families that are listed in such certifications; except as provided by Subsection 6-12A-3 (b).
- (d) "Distributor" is a person, wherever resident or located, who purchases non-tax-paid cigarettes and stores, sells, or otherwise disposes of the cigarettes.
- (e) "Master Settlement Agreement" means the Tobacco Master Settlement Agreement as defined under Section 6-12-2 (5).
- (f) "Non-participating Manufacturer" means any tobacco product manufacturer that is not a participating manufacturer.
- (g) "Participating Manufacturer" has the meaning given that term in Section 11(j) of the Master Settlement Agreement and all amendments thereto.
- (h) "Qualified Escrow Fund" has the same meaning as that term is defined in Section 6-12-2 (6).
- (i) "Tobacco Product Manufacturer" has the same meaning as that term is defined in Section 6-12-2 (9).
- (j) "Units Sold" has the same meaning as that term is defined in Section 6-12-2 (10).
- (k) "Wholesaler" means a person, firm, corporation, club, or association that is authorized to affix tax stamps to packages or other containers of cigarettes under the provisions of Title 40, Chapter 25.

When is this certificate of compliance due?

The TPM Certificate of Compliance must be received no later than April 30th each year for the previous sales year.

Specific Instructions:

Part 1: Manufacturer's Identification. Identify the name, address, telephone number, fax number and electronic mail address.

Part 2: Brand Family Identification. Identify by Brand Family and Brand Name all of the cigarettes that the Tobacco Product Manufacturer intends to sell in this State whether directly or through any distributor, retailer, or similar intermediary, and seeks to have included in the Directory. Only the brands identified may be included in the Directory.

A Participating Manufacturer shall include a list of its Brand Families. The Participating Manufacturer shall update such list thirty calendar days prior to any addition to or modification of its Brand Families by executing and delivering a supplemental certification to the Commissioner of the Alabama Department of Revenue.

A Non-Participating Manufacturer shall include in its certification (i) a list of all of its Brand Families and the number of Units Sold for each Brand Family that were sold in the State during the certification year, (ii) an answer of yes or no as to whether or not the Brand Families have been sold in the State during the calendar year following the certification year, (iii) indication, by an asterisk, of any Brand Family sold in the State during the preceding calendar year that is no longer being sold in the State as of the date of such certification, and (iv) identification by name and address any other manufacturer of such Brand Families in the preceding or current calendar year. The Non-Participating Manufacturer shall update such list thirty calendar days prior to any addition to or modification of its Brand Families by executing and delivering a supplemental certification to the Commissioner of the Alabama Department of Revenue.

Part 3: Non-Participating Manufacturer Certification.

A. Verify that the Non-Participating Manufacturer is registered to do business in Alabama or has appointed an agent for service of process and provided notice thereof as required by Section 6-12A-4, Code of Alabama 1975.

B. Identify (i) the name, address and telephone number of the financial institution where the Non-Participating Manufacturer has established a Qualified Escrow Fund pursuant to Section 6-12-3, Code of Alabama 1975 and all regulations promulgated thereto; (ii) the account number of such Qualified Escrow Fund and any sub-account number for Alabama.

C. Identify (i) the amount such Non-Participating Manufacturer placed in such fund for cigarettes sold in the State during the preceding calendar year, the date and amount of each such deposit; and (ii) the amount and date of any withdrawal or transfer of funds the Non-Participating Manufacturer made at any time from such fund or from any other Qualified Escrow Fund.

Part 4: Signature. The person executing the Certification must do so before an authorized notary public who must also sign and date the Certificate.

Author: Loretta Nelson

Statutory Authority: Code of Ala. 1975, §§6-12A-7, 40-2A-7(a)(5).

History: New Form: Filed August 13, 2004; effective September 17, 2004.

Appendix A

Attachment to Rule 810-7-1-.19



ALABAMA DEPARTMENT OF REVENUE
SALES, USE & BUSINESS TAX DIVISION
P.O. Box 327555 • Montgomery, AL 36132-7555 • (334) 242-9627
www.revenue.alabama.gov

TOB: HWST
06/07

Hazardous Waste Fee Report

Emelle, Alabama Facility

REQUIRED BY ACT NOS. 92-658, 2006-306 AND 2007-594

For the Month of _____

COMPANY	FEIN
ADDRESS	CONTACT PERSON
CITY / STATE / ZIP	TELEPHONE NUMBER ()

A	B	C	D
HAZARDOUS WASTE OR HAZARDOUS SUBSTANCE	TOTAL TONS RECEIVED FOR DISPOSAL	FEE RATE	FEE COLLECTED
1 Waste listed under Section 3001 of the RCRA of 1976 as amended and "PCB" waste	1	21 60	1
2 Acute hazardous waste listed in 40 CFR 261.33(e) and having an EPA hazardous waste number designation beginning with letter "P"	2	83 60	2
3 Toxic hazardous waste listed in 40 CFR 261.33(f) and having an EPA hazardous waste number designation beginning with letter "U"	3	46 60	3
4 Emission control dust/sludge from the primary production of steel in electric arc furnaces (K061)	4	11 60	4
5 Any hazardous waste that is de-characterized and rendered nonhazardous	5	11 60	5
6 All other waste	6	11 60	6
7 TOTAL TONS (Col. B)	7	TOTAL FEE (Col. D)	7
8 Additional fee (\$1.00 per ton disposed). (Enter total tons -			8
9 TOTAL FEE (Add fees on lines 7 & 8)			9
10 Failure to Timely File Penalty (Late filing, greater of 10% of Total Fee or \$50)			10
11 Failure to Timely Pay Penalty (Late payment, 10% of Total Fee)			11
12 Interest (<i>Code of Alabama 1975</i> , Section 40-1-44)			12
13 TOTAL AMOUNT DUE			13

If payment made through Electronic Funds Transfer (EFT) check this box ☐

AFFIDAVIT

STATE OF ALABAMA, COUNTY OF _____

Before me, the undersigned authority, personally appeared _____ who being by me first duly sworn,
deposes and says that he is a duly authorized representative of _____

and the information herein contained is true and correct.

Sworn to and subscribed before me

this _____ day of _____

SIGNATURE OF DEPONENT

NOTARY PUBLIC

NOTE: The return and remittance are due no later than the thirtieth (30th) day of the month for the previous calendar month's activity. A return is due regardless of activity. Failure to file a "No Activity" report may result in penalty charges not exceeding \$250 according to the provisions of *Code of Alabama 1975*, Section 22-30B-6.

Author: Loretta Nelson

Statutory Authority: Code of Ala. 1975, §§40-2A-7(a)(5),
22-30B-17.

History: New Form: Filed December 17, 2007; effective
January 21, 2008.

Appendix A

Attachment to Rule 810-7-1-.20

TOB: SWST 10/08



ALABAMA DEPARTMENT OF REVENUE
SALES, USE & BUSINESS TAX DIVISION
TOBACCO TAX SECTION
P.O. Box 327556 • MONTGOMERY, AL 36132-7556
Phone (334) 242-9627 • Fax (334) 353-1011
www.revenue.alabama.gov

DEPARTMENT USE ONLY

Certificate Date: _____
Certificate No.: _____
Amount Paid: _____
Checked By: _____

Quarterly Solid Waste Disposal Fee Report

Required by Act No. 2008-151

For the Quarter Ending (March, June, September, December (Circle Appropriate Month)), 20____

COMPANY			PERMIT NO. (Issued by the Alabama Department of Environmental Management)		FEIN / SSN
ADDRESS			CONTACT PERSON		
CITY	STATE	ZIP	TELEPHONE NUMBER	E-MAIL ADDRESS	

A	B	C	D
SOLID WASTE	INDICATE TOTAL QUARTERLY TONS OR CUBIC YARDS	FEE RATE	FEE COLLECTED (Multiply tons and/or yards in Column B by fee rate in Column C)
1. Waste received for disposal in a municipal solid waste landfill. Regulated solid waste that may be approved by ADEM as alternate cover materials in landfills. Regulated solid waste received from out-of-state for disposal at permitted public solid waste facilities. 1. Tons	1	1 00	1 \$
2. Waste received for disposal in public industrial landfills, construction and demolition landfills, non-municipal solid waste incinerators, or composting facilities, which was not generated by the permittee. Regulated solid waste that may be approved by ADEM as alternate cover materials in landfills. Regulated solid waste received from out-of-state for disposal at permitted public solid waste facilities. 2a. Tons (show tons if scales available)	2a	1 00	2a \$
2b. Cubic Yards	2b	25	2b \$
3. Waste generated for disposal in a private solid waste management facility. (Complete schedule below. Do not exceed payment of \$1000 per calendar year.) 3. Total Cubic Yards	3		3 \$
4. TOTAL FEE DUE (Add fees in Column D, Lines 1, 2a, 2b and 3)			4 \$
5. 4% Allowance (Multiply Column D, Line 4 by 4% and enter results here). Private Facilities identified on Line 3 cannot take this allowance			5 \$
6. FEE DUE (Subtract Column D, Line 5 from Line 4, and enter results here)			6 \$
7. Failure to Timely File Penalty (The greater of 10% of Column D, Line 6 or \$50)			7 \$
8. Failure to Timely Pay Penalty (10% of Column D, Line 6)			8 \$
9. Interest (Contact the Department for rate)			9 \$
10. TOTAL AMOUNT DUE (Add Column D, Lines 6 through 9)			10 \$

If payment is made by Electronic Funds Transfer (EFT) check this box ☐

Schedule to be Completed by Private Solid Waste Facilities ONLY

- a. Total cubic yards this quarter (Enter here and in Column B, Line 3 above)
- b. Basic fee @ \$0.25 per cubic yard (Multiply cubic yards on Line "a" by \$0.25)
- c. Previous fee(s) paid this year (Add amount paid on Line "e" from previous quarter report(s) for this year)
- d. Maximum remaining fee (Subtract amount on Line "c" from \$1000)
- e. Amount now due (Enter the smaller of Lines "b" or "d" here and in Column D, Line 3 above. If zero or less, enter -0-) ...

a	
b	\$
c	\$
d	\$
e	\$

Under penalties of perjury, I hereby certify that the return made by me is true and correct.

Signature _____ Title _____ Date _____

General Instructions

This fee is to be remitted by solid waste disposal facilities that have been issued a permit by the **Alabama Department of Environmental Management (ADEM)**. Operators of permitted solid waste disposal facilities are required to assess the disposal fees levied on generators of all waste (*unless exempted by statute*) as the waste is delivered to solid waste facilities. The operator shall collect and remit the disposal fees received at the facility to the **Alabama Department of Revenue** on a quarterly basis not later than the **20th day of January** (for October, November and December activity), **April** (for January, February and March activity), **July** (for April, May and June activity), and **October** (for July, August, and September activity).

EXEMPTIONS:

The following persons are exempt from payment of fees required by Act 2008-151 (*Note: References to the word "department" below pertains to the Alabama Department of Environmental Management*):

- (1) Operators of industrial boilers, furnaces, and other processing equipment that burn solid waste generated on site for the purpose of fuel replacement or energy recovery and which are permitted by the department or by a local air pollution control agency.
- (2) Operators of composting facilities which are owned by the Alabama Department of Corrections and which receive only wastes generated by Alabama Department of Corrections facilities and institutions or those composting facilities otherwise exempt from permitting as provided in rules promulgated by the department.
- (3) Operators of industrial boilers, furnaces, and other processing equipment that burn scrap tires for the purpose of fuel replacement or energy recovery and are registered with the department as provided in rules promulgated by the department.
- (4) Scrap tire processors who receive and process scrap tires and who are permitted by or registered with the department as provided in rules promulgated by the department, except that a solid waste disposal facility permitted as a scrap tire processor shall collect the fee on all waste disposed of in its landfill.

4% ALLOWANCE:

Owners and operators collecting the solid waste fee may retain 4% of the total solid waste fees collected at their facility as an administrative collection allowance. Private solid waste management facilities are not eligible for this allowance.

REPORT FILING REQUIREMENTS:

Reports must be filed each quarter, regardless of activity, or if the private waste facility has met its \$1000 fee payment limit. If there is no activity during the quarter, file the report and indicate "NO ACTIVITY" across the face of the report. Mail report to the address shown on the face of the report. Retain a copy of the report and supporting documentation in your files which will be subject to audit by the Department of Revenue. Failure to file the report timely will result in penalty charges according to the provisions of Alabama Code Section 40-2A-11.

FEE PAYMENT REQUIREMENTS:

Payment of the fee must be made to the Alabama Department of Revenue. A tax payment equaling \$750 or more in a given quarter obligates the taxpayer to remit the payment by Electronic Funds Transfer (EFT). The taxpayer may choose to make payment by EFT if the amount is less than \$750. To make payment by EFT, visit our web site at www.revenue.alabama.gov/pfmailform.cfm or contact the EFT Unit at 1-800-322-4106 or (334) 242-0192 for assistance. If the payment amount is less than \$750 and you choose not to remit the payment by EFT, make check payable to the Alabama Department of Revenue and mail to the address shown on the face of the report. Failure to make the payment timely will result in penalty charges according to the provisions of Alabama Code Section 40-2A-11 and interest charges according to the provisions of Alabama Code Section 40-1-44.

PERMIT:

To obtain a permit, contact:

Alabama Department of Environmental Management
Land Division
P. O. Box 301463
Montgomery, AL 36130-1463
(334) 271-7700

Author: Loretta Nelson

Statutory Authority: Code of Ala. 1975, §§

History: New Form: Filed January 6, 2009; effective
February 10, 2009.

Appendix A

Attachment to Rule 810-7-1-.26

Instructions

The report must be filed with the Alabama Department of Revenue between the first and the twentieth of each month for the previous month's activity. This form is due regardless of activity. If there is no activity during the month, a report must be filed. A \$50 penalty will apply if the report is not filed timely.

Invoice Date: Show the date of the invoice.

Invoice Number: Show the invoice number.

Customer's Name and Address: Show the name and address of company to whom products were sold for resale.

Description of Product Sold: Show the type of product sold (cigarettes, snuff, chewing tobacco, smoking tobacco, R-Y-O, cigars, little cigars, filtered cigars - weighing 3 lbs. or less/1,000, filtered cigars - weighing more than 3 lbs./1,000 or cigar wrappers) along with a detailed description of the item. Show one product type sold per line.

Smoking Tobacco includes pipe tobacco, roll-your-own (R-Y-O) and any other tobacco products classified as smoking tobacco.

Roll-your-own (R-Y-O) is any tobacco which, because of its appearance, type, packaging, or labeling is suitable for use and likely to be offered to, or purchased by, consumers as tobacco for making cigarettes.

Filtered cigars are cigars that have a cellulose acetate or similar integrated filter, made of tobacco, or any substitute therefor.

State Tax Paid: The amount of tax you paid to the Alabama Department of Revenue. Leave blank if you did not pay the state tax directly to the Department.

Author: Loretta Nelson

Statutory Authority: Code of Ala. 1975, §§

History: New Form: Filed August 27, 2014; effective October 1, 2014.

Appendix A

Attachment to Rule 810-7-1-.27



ALABAMA DEPARTMENT OF REVENUE
 BUSINESS & LICENSE TAX DIVISION
 TOBACCO TAX SECTION
 P.O. Box 327555 • Montgomery, AL 36132-7555 • (334) 242-9627

TOB: NPM BOND
 4/14

☐ **Manufacturer Bond**
☐ **Importer Bond**

Bond Number _____

☐ 1. (Jan.-Mar.) ☐ 2. (Apr.-Jun.) ☐ 3. (Jul.-Sept.) ☐ 4. (Oct.-Dec.)
 Year _____ Check Applicable Quarter _____

KNOW ALL MEN BY THESE PRESENTS:

That _____
 COMPANY NAME
 of _____, as Principal, and
 STREET ADDRESS/CITY/STATE/ZIP/POSTAL CODE/COUNTRY
 _____, a Corporation organized
 SURETY COMPANY NAME

under the laws of the State of _____, duly authorized to transact business in the State of Alabama, as Surety, are held and firmly bound unto the State of Alabama in the sum

of _____ (\$ _____), lawful money of the United States of America, for the payment of which well and truly to be made, we bind ourselves, our heirs, executors, administrators, successors and assigns, jointly and severally, firmly by these presents.

The condition of the foregoing obligation is this:

WHEREAS, the number of individual cigarettes sold in the state by the applicable tobacco product manufacturer or importer, whether directly or through a distributor, retailer, or similar intermediary or intermediaries, during the quarter in question, under the provisions of the **Code of Alabama 1975**, Sections 6-12-3 and 6-12A-5 a non-participating manufacturer/importer shall post a bond for the benefit of the commissioner, in accordance with the provisions of 6-12A-5(f), which is conditioned that the non-participating manufacturer/importer shall fully comply with the escrow obligations.

AND WHEREAS, the bond shall be posted at least 10 days in advance of each calendar quarter as a condition to the non-participating manufacturer/importer and its brand families being included in the state Directory of Cigarettes Approved for Stamping and Sale in Alabama for that quarter. The amount of the bond shall be the greater of (i) the greatest required escrow amount due from the non-participating manufacturer/importer or its predecessor for any of the 12 preceding calendar quarters or (ii) \$25,000.

NOW THEREFORE, if a non-participating manufacturer/importer that posted a bond has failed to make or have made on its behalf deposits equal to the full amount owed for a quarter within 15 days following the due date for the quarter under subsection (e) of Section 6-12A-5, the commissioner may execute upon the bond in the amount equal to any remaining amount of the escrow due including any applicable penalties or other charges allowable by law. Amounts the commissioner or the State collects on a bond shall be deposited into the general fund for the benefit of the State and shall reduce the amount of escrow due from that non-participating manufacturer or importer in the amount collected. Escrow obligations above the amount collected on the bond remain due from that non-participating manufacturer and any importer liable as provided in Subsection (b) of Section 6-12-3.

The manufacturer/importer and the corporate surety, identified herein, waive any right or privilege that the State of Alabama must first start an action or otherwise exhaust remedies against either the manufacturer/importer or the corporate surety be-

fore pursuing such remedies. If the manufacturer/importer or the corporate surety breach any condition of this bond, the State of Alabama may pursue remedies against the manufacturer/importer and/or the corporate surety.

The Surety of this bond may be released and discharged from any and all liability to the State of Alabama accruing on said bond after the expiration of sixty days from the date upon which this Surety shall have filed with the Alabama Department of Revenue written request to be released and discharged; provided, however, that such request shall not operate to relieve, discharge, or release such Surety from any liability already accrued, or which shall accrue, before the expiration of said sixty-day period.

In the event that the corporate surety elects to cancel this bond, the manufacturer/importer must secure an alternative bond by the expiration of the aforementioned sixty (60) day period. Failure to secure a supplemental bond will result in immediate removal of the manufacturer/importer from the Directory of Cigarettes Approved for Stamping and Sale in Alabama. The manufacturer/importer and corporate surety shall remain liable for all obligations accrued prior to the effective date of the bond cancellation.

IN WITNESS WHEREOF, we have hereunto set our hands and seals, at: (Surety complete address)

SURETY STREET ADDRESS/CITY/STATE/ZIP CODE

this the _____ day of _____, _____

IN THE PRESENCE OF:

_____	Principal
_____	BY _____
Witness Signature	Officer's Signature
_____	_____
Type Witness Signature	Type Officer's Name and Title
_____	_____
_____	Surety
_____	BY _____
Witness Signature	Agent of Surety Company
_____	_____
Type Witness Signature	Type Agent's Name
_____	_____
_____	Surety Telephone Number
_____	BY _____
_____	Alabama Resident Agent
_____	_____
_____	Type Agent's Name
_____	_____
_____	Type Agent's License Number

Author: Loretta Nelson

Statutory Authority: Code of Ala. 1975, §§

History: New Form: Filed August 27, 2014; effective October 1, 2014.

810-7-1-AB

Appendices I Forms.

APPENDIX B

ATTACHMENT 810-7-1-.09

TOB: CoSO 11/05



ALABAMA DEPARTMENT OF REVENUE
SALES, USE & BUSINESS TAX DIVISION
TOBACCO TAX SECTION

P.O. Box 327555 • Montgomery, AL 36132-7555 • (334) 242-9627
www.revenue.alabama.gov

For Office Use Only

EFT: _____
Order Received By: _____
Date Received: _____
Processed By: _____
Date Processed: _____

Order For State-Administered County Revenue Stamps

NAME (PERSON, FIRM, OR CORPORATION)		PERMIT / REGISTRATION NUMBER [] [] [] - []	UP NUMBER UP [] [] [] []
ADDRESS		FEIN OR SOCIAL SECURITY NUMBER [] [] [] [] [] [] [] []	
CITY	STATE	ZIP	TELEPHONE NUMBER ([] [] []) [] [] [] - [] [] [] []
METHOD OF SHIPMENT ☐ Bus ☐ Pick Up ☐ Federal Express - ☐ Overnight ☐ Two Days		CONTACT PERSON	
Federal Express Account No. [] [] [] [] [] [] [] []			

COUNTY CIGARETTE REVENUE STAMPS								
COUNTY CODE	COUNTY	NO. OF ROLLS	CONVERT ROLLS TO NO. OF STAMPS	NO. OF HAND APPLIED STAMPS	TAX RATE	VALUE OF STAMPS ORDERED	*7-1/2% DISCOUNT (IF APPLICABLE)	NET AMOUNT DUE
06010	Barbour				\$ 0.10	\$	\$	\$
12025	Chambers				\$ 0.25			
13009	Cherokee				\$ 0.09			
15010	Choctaw				\$ 0.10			
22005	Coosa				\$ 0.05			
24005	Crenshaw				\$ 0.05			
26005	Dale				\$ 0.05			
33005	Franklin				\$ 0.05			
34005	Geneva				\$ 0.05			
37005	Henry				\$ 0.05			
38005	Houston				\$ 0.05			
44005	Limestone				\$ 0.05			
49004	Marion				\$ 0.04			
02005	Mobile				\$ 0.05			
56025	Randolph				\$ 0.25			
61005	Talladega				\$ 0.05			
65011	Washington				\$ 0.11			
Total						\$	\$	\$
Total Net Amount Due								

Check here if amount remitted via Electronic Funds Transfer (EFT) ☐

Stamps: County stamps are available in rolls of 15,000 which are machine applied, and sheets of 100 applied by use of a hand iron. Stamps must be purchased in full roll and full sheet quantities.

Purchases: County stamp purchases may be made with cash, certified funds (cashier's check, money order, etc.) or electronic funds transfer. All purchases will be on the cash basis, no consignment orders. Stamp shipments will be made according to the taxpayer's chosen method of shipment. An order form MUST be completed by the taxpayer and mailed or FAXED (334/242-9706) to the Department.

***Discount:** A 7-1/2% discount is allowed on stamp purchases made by qualified wholesalers with a tobacco stamping permit ONLY. Insufficient payments will result in loss of the discount and penalty and interest charges will be applied.

DO NOT combine state stamp payments and playing cards stamp payments with county stamp payments.

Author: Loretta Nelson, Sales, Use & Business Tax Division

Statutory Authority: Code of Ala. 1975, §§40-2A-7(a)(5), 40-25-1, 40-25-2(a), 40-25-2, 40-25-7(a)(5), et al., applicable County Tobacco Tax Acts (Act 2005-315, §§40-2A-11 and 40-1-44).

History: New Form: Filed April 27, 2006; effective June 1, 2006.

ALABAMA DEPARTMENT OF REVENUE

ADMINISTRATIVE CODE

APPENDIX I

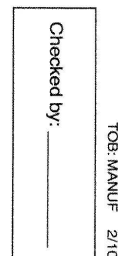
FORMS

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Monthly Manufacturers Report (TOB: MANUF 2/10)

Monthly Jenkin's Act Report (TOB: JEN ACT 6/10)

Jenkins Act Registration Form (TOB: JEN-REG 6/10)



Signature	Title	Date
	The report is due by the 10th of the month for the preceding month's activity.	

Instructions

Who should file this report: Every manufacturer, distributor, and importer shall file with the Department of Revenue a report concerning all sales, releases, and deliveries of tobacco products to qualified wholesalers and retailers of this state made or authorized by such manufacturer, distributor, or importer during the preceding calendar month.

Invoice Date: Enter the date of the invoice.

Invoice Number: Enter the invoice number.

Distributor's Permit Number: Enter the permit number or registration number of the distributor. This 10-digit number is issued to the distributor by the Alabama Department of Revenue allowing them to stamp tobacco products or otherwise pay the tax. Contact the distributor for their Department issued number.

Cigarettes Shipped To Name: Name of entity to whom cigarettes were distributed.

Cigarettes Shipped To Address: Address of entity to whom cigarettes were distributed.

Number of Cigarettes: Enter number of individual cigarettes per the invoice. Do not show number in packs, cartons or cases.



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www.revenue.alabama.gov

Monthly Jenkins Act Report

(As amended by the PACT Act of 2009)

For the Month of

COMPANY NAME									
ADDRESS									
CITY									
STATE									
ZIP									
E-MAIL ADDRESS									
WEBSITE ADDRESS(ES)									
					FAX				
					SOCIAL SECURITY NUMBER				
					TELEPHONE NUMBER				

Checked by: _____

TOB: JEN ACT 8/10

[illegible]

The PACT Act (Prevent All Cigarette Trafficking Act of 2009) amended the Jenkins Act and requires any person who sells or transfers or ships cigarettes or smokeless tobacco for profit into Alabama must file a memorandum with the Department of Revenue (DOR) showing each and every shipment of cigarettes or smokeless tobacco made into Alabama during the previous calendar month. The memorandum, which is due no later than the 10th day of each month, must include the quantity of cigarettes or smokeless tobacco.

Total Tobacco (Attach additional sheets as needed):.....

Signature of Officer or Authorized Person

Print Name _____

Date _____

GENERAL INFORMATION

Who Must File: This report must be filed by any person (including a delivery seller) who sells, transfers, or ships cigarettes or smokeless tobacco for profit into Alabama. The report is due by the 10th day of the month and must show quantities of cigarettes or smokeless tobacco for each and every shipment made during the previous calendar month.

The information on this report must be organized by the State, and within the State, by the city or town and by zip code, into which the delivery sale is so made.

Records must be retained until the end of the fourth full calendar year that begins after the date of the delivery sale.

State and county excise tax must be paid to the tax administrator and any required stamps affixed or applied prior to distribution. Exception: Smokeless tobacco tax shall be remitted by the delivery seller to the tax administrator. This tax is due by the 20th of the month following the previous calendar month's activity. Use forms TOB:OTP to file and remit state tobacco taxes and form TOB:TTCO-A to file and remit state-administered county tobacco taxes.

DEFINITIONS

Delivery Seller: Means a person who makes a delivery sale.

Delivery Sale: Means any sale of cigarettes or smokeless tobacco to a consumer if: (A) the consumer submits the order for the sale by means of a telephone or other method of voice transmission, the mails, or the Internet or other online service, or the seller is otherwise not in the physical presence of the buyer when the request for purchase or order is made; or (B) the cigarettes or smokeless tobacco are delivered to the buyer by common carrier, private delivery service, or other method of remote delivery, or the seller is not in the physical presence of the buyer when the buyer obtains possession of the cigarettes or smokeless tobacco.

Cigarette: Any roll of tobacco wrapped in paper or in any substance not containing tobacco; and any roll of tobacco wrapped in any substance containing tobacco which, because of its appearance, the type of tobacco used in the filler or its packaging and labeling, is likely to be offered to, or purchased by, consumers as a cigarette. (The term "cigarette" includes roll-your-own tobacco. The term "cigarette" does not include a cigar as defined in Section 5702 of the Internal Revenue Code of 1986.)

Consumer: Means any person that purchases cigarettes or smokeless tobacco; and does not include any person lawfully operating as a manufacturer, distributor, wholesaler, or retailer of cigarettes or smokeless tobacco.

Smokeless Tobacco: As defined in the PACT Act, means any finely cut, ground, powdered, or leaf tobacco, or other product containing tobacco, that is intended to be placed in the oral or nasal cavity or otherwise consumed without being combusted. As defined in Section 5702 of the Internal Revenue Code of 1986, smoking tobacco means any snuff or chewing tobacco.

Snuff: Means any finely cut, ground or powdered tobacco that is not intended to be smoked.

Chewing Tobacco: Means any leaf tobacco that is not intended to be smoked.

Roll-your-own Tobacco: Means any tobacco which, because of its appearance, type, packaging, or labeling, is suitable for use and likely to be offered to, or purchased by, consumers as tobacco for making cigarettes.

INSTRUCTIONS

Invoice Date: Enter the date of the invoice.

Invoice Number: Enter the invoice number.

Cigarettes/Smokeless Tobacco shipped to Name: Enter name of entity to whom cigarettes or smokeless tobacco were distributed.

Cigarettes/Smokeless Tobacco shipped to Address: Enter address of entity to whom cigarettes were distributed. Show Street, City, State and Zip (**Note:** Information must be in order by city and zip).

Brand: Enter brand name of cigarettes, Roll-Your-Own (R-Y-O) and smokeless tobacco distributed into Alabama. (**Note:** Do not show the brand name by sub-categories such as, regular, menthol, light, etc.)

Number of Cigarettes: Enter number of cigarettes per the invoice and brand.

Quantity (Weight) of R-Y-O: Enter total weight of R-Y-O per the invoice and brand.

Quantity (Weight) of Smokeless Tobacco: Enter total weight of smokeless tobacco per the invoice and brand. This should be broken out by type of product distributed (snuff or chewing tobacco).

Shipper's Name: Enter name of common carrier or other delivery service that delivered the tobacco products into Alabama.

Shipper's Address: Enter address of common carrier or other delivery service that delivered the tobacco products into Alabama.

Shipper's Phone Number: Enter phone number of common carrier or other delivery service that delivered the tobacco products into Alabama.



ALABAMA DEPARTMENT OF REVENUE
SALES, USE & BUSINESS TAX DIVISION
TOBACCO TAX SECTION

P. O. Box 327555 • Montgomery, AL 36132-7555 • (334) 242-9627
www.revenue.alabama.gov

TOB: JEN-REG
6/10

Jenkins Act Registration Form

As Amended by the PACT ACT of 2009

THIS FORM MUST BE COMPLETED BY ANYONE DISTRIBUTING CIGARETTES OR SMOKELESS TOBACCO INTO ALABAMA.

COMPANY NAME		TELEPHONE NUMBER () () () () () () - () () () ()	
ADDRESS		COMPANY E-MAIL ADDRESS	
CITY	STATE	ZIP	
WEBSITE ADDRESS(ES):			
TRADE NAMES (IF ANY):		TRADE NAMES (IF ANY):	
ADDRESS AND TELEPHONE NUMBER OF OTHER PLACES OF BUSINESS:		ADDRESS AND TELEPHONE NUMBER OF OTHER PLACES OF BUSINESS:	

REGISTERED AGENT FOR SERVICE OF PROCESS	
(Agent within the State authorized to accept service on behalf of the person.)	
Agent Name: _____	
Company: _____	
Address: _____	
City: _____	State: _____ Zip: _____
Telephone Number: () _____	Fax Number: () _____
Signature of Registered Agent: _____	

Signature of Officer or Authorized Person	Title
Type or Print Signature Name	Date

Author:
Statutory Authority:
History: