

**ALABAMA DEPARTMENT OF REVENUE  
BUSINESS & LICENSE TAX DIVISION  
TOBACCO TAX RULE**

**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 Alabama 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 Alabama 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 Alabama 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 Alabama 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.

(Statutory Authority §§ 40-2A-7(a)(5) and 6-12A-7, Code of Alabama 1975, effective September 17, 2004.)