

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

(1) Pursuant to Act No. 2014-262, Section 40-25-16.1, Code of Alabama 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 Alabama Department of Revenue.

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

(a) The customer's name.

(b) Address.

(c) Invoice number.

(d) Invoice date.

(e) A description of the tobacco products.

(f) The itemized tax.

(3) The report shall be due no later than the twentieth of the each month for the preceding calendar month's sales for resale activity. The first report is due November 20, 2014 showing October 2014 activity.

(4) Failure to timely file the report shall result in the levy of penalties according to the provisions of Title 40, Chapter 2A, Section 11(a), Code of Alabama 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) This report shall be filed electronically according to Revenue Rule 810-7-1-.25.

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Authority: Sections 40-2A-7(a)(5), 40-25-16.1 and Title 40, Chapter 30, Code of Alabama 1975.

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