



JULIE P. MAGEE
Commissioner

State of Alabama Department of Revenue

(www.revenue.alabama.gov)
50 North Ripley Street
Montgomery, Alabama 36132

MICHAEL E. MASON
Assistant Commissioner

JOE W. GARRETT, JR.
Deputy Commissioner

CURTIS E. STEWART
Deputy Commissioner

Tax from the Sales of Consumable Vapor Products Will Soon go to General Fund

MONTGOMERY, Sept. 30, 2015— Effective Jan. 1, 2016, the tax remitted from the sales of consumable vapor products shall now be distributed to the General Fund.

The legislature has passed and the governor has signed Act No. 2015-535, relating to the distribution of funds collected on consumable vapor products. Sellers making retail sales of consumable vapor products reporting on a monthly, quarterly or annual filing frequency must comply with this new reporting requirement beginning with the report due Jan. 1, 2016.

Accordingly, on all state sales tax returns (S&U:2100 and S&U:2105) submitted beginning Jan. 1, 2016, regardless of the period in which the tax accrued, sales of consumable vapor products containing nicotine must be separately reported in the newly added Column D—“Consumable Vapor Products 4%.”

Retail sales of consumable vapor products, vapor products, etc., are subject to the sales and use tax levies found in Code of Alabama 1975, Sections 40-23-2 and 40-23-61, respectively, as sales of tangible personal property.

If you have questions regarding this change, please call 1-866-576-6531.

-30-

Media contact for more information:

ADOR Communications/Publications Section

Frank.miles@revenue.alabama.gov

Carolyn.blackstock@revenue.alabama.gov

Amanda.collier@revenue.alabama.gov

Telephone: 334-242-1390; FAX: 334-242-0550

Website address: <http://revenue.alabama.gov>