

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

**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 Alabama 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 Alabama 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 Alabama 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.

(Statutory Authority §§ 40-2A-7(a)(5), 6-12A-3 and 6-12A-7(d), Code of Alabama 1975, effective September 17, 2004.)