



**VERNON BARNETT**  
Commissioner

# State of Alabama Department of Revenue

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March 15, 2019

## **REMINDER NOTICE**

**TO: Retailers and Semijobbers**

**FROM: Business & License Tax Division  
Tobacco Tax Section**

**SUBJECT: Duplicate Invoices**

This notice is to remind all retailers or semijobbers of the duplicate invoice requirement. Section 40-25-7, Code of Alabama 1975 requires “Any retail dealer or semijobber of tobacco products enumerated and defined in this article purchasing, or receiving such commodities from without the state, whether the same shall have been ordered or purchased through a wholesaler or jobber in this state, or by drop shipment or otherwise, shall within 12 hours of receipt of such tobacco products, provide electronically, a true duplicate invoice of all such purchases or receipts to the Department of Revenue, the invoice carrying the name of the person or firm from whom or through whom such purchases or shipments of the tobacco products so received, showing kinds and quantities.” Per departmental rule, the duplicate invoice must be provided within 12 business hours (Monday through Friday 8:00 a.m. – 5:00 p.m.) after receipt of the imported tobacco products.

*Note: It is not the intent of this provision to require the Alabama retailer to report these invoices when they purchase tobacco products directly from a wholesaler who has obtained a permit from the Department and that permitted wholesaler delivers the products to the retailer. In this situation, the permitted wholesaler is importing the tobacco products into Alabama, not the retailer. The permitted wholesaler is also responsible for payment of the appropriate tobacco taxes. Duplicate invoices must be emailed to [tobacco.account@revenue.alabama.gov](mailto:tobacco.account@revenue.alabama.gov).*

If your company does not comply with the above referenced law, you may be subject to a department imposed penalty of not less than one thousand dollars (\$1,000) nor more than five thousand dollars (\$5,000), to be multiplied by the sum of the current violation plus prior violations of this subsection. Tobacco products imported by retail dealers and semijobbers in which a true and duplicate invoice has not been received by the department by the required time are considered contraband and subject to confiscation as provided for in Title 40, Chapter 25.

If you have any questions concerning this matter, please contact our office at the (334) 242-9627 or P. O. Box 327555, Montgomery, AL 36132-7555 or via fax at (334) 353-1011.