

810-7-1-.29 Procedures for Retail Dealers and Semijobbers Providing Electronic Duplicate Invoices for Tobacco Products Purchased from Without the State.

(1) Pursuant to Section 40-25-7, Code of Alabama 1975, any retail dealer or semijobber purchasing or receiving tobacco products from without this state, shall within 12 hours of receipt of such tobacco products, provide electronically, a true and duplicate invoice of all such purchases or receipts to the Department of Revenue.

(2) The duplicate invoice must be provided within 12 business hours after receipt of the imported tobacco products. Business hours are Monday through Friday 8:00 a.m. – 5:00 p.m.

(3) The duplicate invoice must contain at a minimum the name of the person or firm from whom or through whom such purchases were received and the kinds and quantities of tobacco products.

(4) Invoices must be scanned and attached to an email addressed to Tobacco.Account@revenue.alabama.gov or submitted via other electronic means as required by the Department.

(5) Retail dealers and semijobbers purchasing or receiving tobacco products from without this state that are subject to the duplicate invoice provisions of Section 40-25-7 include the following:

(a) Tobacco products purchased from non-permitted wholesalers from outside of this state.

(b) Tobacco products imported by the retail dealer or semijobber using their own vehicles.

(c) Tobacco products imported by the retail dealer or semijobber delivered by common carrier, United States Postal Service or any other delivery method.

(6) Invoices for tobacco purchases from Alabama permitted wholesalers in which the permitted wholesaler delivers the tobacco products are not required to have the invoices electronically submitted to the department. These sales must be included on the monthly reports filed with the Department by the permitted wholesaler.

(7) Tobacco products imported by retail dealers and semijobbers in which a true and duplicate invoice has not been received by the Department within 12 business hours are considered contraband and subject to confiscation as provided for in Title 40, Chapter 25.

(8) Failure or refusal to submit true duplicate invoices for imports of tobacco purchases, as required, may subject the retail dealer or semijobber to a Department imposed penalty of not less the one thousand dollars (\$1,000) nor more than five thousand dollars (\$5,000), to be multiplied by the sum of current violation plus prior violations.

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