375 South Ripley Street
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revenue.alabama.gov

Alabama Department of Revenue

NOTICE

Friday, June 13, 2025

Electronic Nicotine Delivery System (ENDS) Certifications and Directory Act 2025-403

Beginning October 1, 2025, Act 2025-403 requires every e-liquid manufacturer and manufacturer of alternative nicotine products to submit to the Alabama Department of Revenue a certification of products sold in this state to be listed on the Directory of ENDS Approved for Sale.

Certification Process

Entities that want their approved products listed on the ENDS Directory must provide the following:

- Manufacturer has received a marketing order or other authorization for product (**attach a copy of the cover page of the marketing order or other authorization** to the electronic certification in My Alabama Taxes); or
- Product was on the market in the U.S. as of April 12, 2022, and the manufacturer submitted a premarket tobacco product application by May 14, 2022, to the FDA for a marketing order (**attach a copy of the cover page of the premarket tobacco application with evidence of receipt of the application by the FDA** to the electronic certification in My Alabama Taxes); and
    - Premarket tobacco product application for the product remains under review by FDA, or
    - FDA has issued a no marketing order for the product and the agency or a federal court has issued a stay order or injunction pending manufacturer's appeal of the no marketing order, or
    - FDA issued a formal statement, guidance, or rule temporarily exempting a product from the federal premarket tobacco application requirements. (**Attach a copy of the document(s) issued by the FDA.)**
    - Provide SKU numbers for all products containing nicotine derived from tobacco or any other source. Note: Products currently on the directory will not have to be updated until renewal in 2026.
- Manufacturers must answer the following questions during the certification process:
    - Does the product contain synthetic nicotine?
    - Does the product contain nicotine derived from a source other than tobacco?
    - Are the products and their components made, packaged, labeled, and manufactured in the United States?
    - Has the manufacturer of the product received a marketing order or other authorization under 21. U.S.C. § 387j (c)(1)(A)(i) authorizing the product to be introduced or delivered for introduction into interstate commerce?

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