
NOTICE

Friday, June 20, 2025

Heated Tobacco Products Tax

Effective November 1, 2025, Act 2025-448 imposes a state excise tax of \$0.017 per single-use consumable unit. The state tax rate will be \$0.34 per pack of 20. The act levies a county tax at half of the state tax rate in the counties that have a local tobacco tax and an additional municipal tax rate at half of the existing local municipal cigarette tax rate.

The heated tobacco products tax will be collected for state and state-administered county tax purposes by affixing a revenue heated tobacco products tax stamp. The new tax stamps will be included in the existing state cigarette (SCT) and county cigarette (CCT) tax types. You will be notified when the new tax stamps are available for purchase. ALDOR will provide additional information regarding implementation of this act later.

Contact

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