
NOTICE

Friday, June 20, 2025

Vapor Products Tax

Effective October 1, 2026, Act 2025-377 levies a state excise tax of \$0.10 per milliliter on all consumable vapor products sold at wholesale or imported into this state for use, consumption, or sale at retail. Any county or municipality that does not levy a local tax on consumable vapor products will receive a portion of the state vapor products tax based upon the ratio of the population of each county or municipality to the total population of all counties or municipalities in the state. Any county/municipality that has a local vapor products tax as of October 1, 2025, will not be eligible to receive a distribution from the proceeds of the state consumable vapor products tax. Furthermore, no county or municipality may levy an additional tax or license fee on the sale of consumable vapor product taxes after October 1, 2025.

For distribution purposes, complete the attached questionnaire and email it to Tobacco.Account@revenue.alabama.gov or send it to the address below by September 1, 2025.

Contact

Business and License Tax Division

Tobacco Tax Section

P.O. Box 327555

Montgomery, AL 36132-7555

334-242-9627

Tobacco.Account@revenue.alabama.gov



ALABAMA DEPARTMENT OF REVENUE
BUSINESS AND LICENSE TAX DIVISION

P.O. BOX 327555 - Montgomery, AL - 36132-7555 - (334) 242-9627

www.revenue.alabama.gov

TOB:VPTQ

6/25

VAPOR PRODUCTS TAX QUESTIONNAIRE

LOCALITY NAME			
PHYSICAL ADDRESS		MAILING ADDRESS (IF DIFFERENT FROM PHYSICAL ADDRESS)	
CITY	STATE	COUNTY	ZIP
CONTACT PERSON	TITLE	E-MAIL ADDRESS	
PHONE NUMBER			

Does your county/municipality currently levy a tax on consumable vapor products?

☐ YES ☐ NO

If your locality answered "yes" to the previous question, please list below your local vapor tax rate and indicate the way it is taxed i.e. per unit, per milliliter, etc.

Vapor Tax Rate	Tax Method (per unit, per milliliter, etc.)

Signature of the person completing questionnaire on behalf of locality

Title

Date