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## **NOTICE**

Monday, August 25, 2025

### **Renew or Obtain Permit to Transport and Distribute Tobacco Products**

All fiscal year 2025 tobacco permits will expire on September 30, 2025. To renew or obtain a permit for fiscal year 2026, fill out the enclosed TOB Rep-A *Application for Permit to Transport and Distribute Taxable Tobaccos*. This application may also be downloaded from <https://revenue.alabama.gov/forms>. The permit fee is \$50 per applicant.

Each and every person, firm, corporation, club, or association transporting and distributing in any manner whatsoever any tobacco products within the state of Alabama, who has not purchased a privilege license as described in Sections 40-12-72 and 40-12-73, Code of Ala. 1975, must secure a permit from the Alabama Department of Revenue before transporting or distributing any tobacco products in Alabama.

State and county tax is due on all samples or promotional tobacco products distributed into Alabama. All taxable activity by the manufacturer's representatives must be paid and reported on the manufacturer's monthly tobacco tax return or report. Failure to obtain the required permit may subject the tobacco products to confiscation.

Enclosure

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#### **Contact**

Business and License Tax Division  
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