

APA-3

**CERTIFICATION OF ADMINISTRATIVE RULES  
FILED WITH THE LEGISLATIVE SERVICES AGENCY  
OTHNI LATHRAM, DIRECTOR**

(Pursuant to Code of Alabama 1975, §41-22-6, as amended).

I certify that the attached is/are correct copy/copies of rule/s as promulgated and adopted on Monday, August 18, 2025, and filed with the agency secretary on Monday, August 18, 2025.

**AGENCY NAME:** Alabama Department of Revenue

**INTENDED ACTION:** Amend

**RULE NO.:** 810-7-1-.32

(If amended rule, give specific paragraph, subparagraphs, etc., being amended)

**RULE TITLE:** E-Liquid And Alternative Nicotine Product  
Manufacturers Certification and Directory

**ACTION TAKEN:** State whether the rule was adopted with or without changes from the proposal due to written or oral comments:

**Adopted without changes**

NOTICE OF INTENDED ACTION PUBLISHED IN VOLUME XLIII, ISSUE NO. 9, AAM,  
DATED MONDAY, JUNE 30, 2025.

**STATUTORY RULEMAKING AUTHORITY:** § 40-2A-7(a) (5), 28-11-17.1, and  
Chapter 11 of Title 28, Code of Ala.  
1975

(Date Filed)  
(For LRS Use Only)  
**REC'D & FILED**  
AUG 19, 2025  
LEGISLATIVE SVC AGENCY

*Vernon Barnett*

Vernon Barnett

Certifying Officer or his or her  
Deputy

(NOTE: In accordance with §41-22-6(b), as amended, a proposed rule is required to be certified within 90 days after completion of the notice.)

**E-Liquid And Alternative Nicotine Product  
Manufacturers Certification and Directory.**

## (1) Definitions.

(a) Annual Renewal Application Fee - The five-hundred-dollar (\$500) fee due each year from every certifying e-liquid manufacturer and manufacturer of alternative nicotine products that maintains an active vape account with the department. The renewal fee does not apply for inactive accounts.

(b) Certifying E-Liquid Manufacturer and Manufacturer of Alternative Nicotine Products - Any e-liquid manufacturer or manufacturer of alternative nicotine products that submits a certification or renewal as required in §28-11-17.1, Code of Ala. 1975.

(c) Initial Application Fee - The initial fee of two thousand dollars (\$2,000) due from every certifying e-liquid manufacturer and manufacturer of alternative nicotine products.

(d) Product Offered for Sale - Each unique e-liquid or alternative nicotine brand name along with the product code constitutes a separate product offered for sale in this state.

## (2) Directory.

(a) Pursuant to §28-11-17.1, Code of Ala. 1975, beginning May 1, 2022, and no later than May 1 of each year thereafter, the department will post to its website a directory of certifying e-liquid manufacturers and manufacturers of alternative nicotine products along with a listing of the certified and approved products.

(b) Only those products appearing on the directory may be offered for sale in Alabama. All other products are subject to penalty.

## (3) Certification Application and Associated Fee.

(a) Initial Certification Application - Beginning March 1, 2022, each manufacturer must electronically submit to the department an initial certification application along with the initial application fee through the department's online portal. Failure to submit the required fee will result in a denial of the application.

(b) Renewal Application - Beginning March 1 through April 30 of each subsequent year, an annual renewal application and the annual renewal application fee must be electronically submitted to the department to remain on the directory. The annual renewal application and annual renewal application fee must be received by the department during the annual renewal period to be considered timely.

(c) Expiration of Certification - If the manufacturer's certification expires, the manufacturer must remit the initial application fee with the required application and associated penalty, if applicable, to be recertified and have its products certified/approved for sale and placed back on the directory.

(4) Penalties and Fines. Pursuant to §28-11-17.1, Code of Ala. 1975, the following penalties and/or fines may apply:

(a) Manufacturer Penalty - One thousand dollar (\$1,000) fine per day for each product offered for sale by the manufacturer that is not listed on the directory until the product is removed from the market or properly listed on the directory.

(b) Manufacturers that violate any of the provisions of §28-11-17.1, Code of Ala. 1975, may be subject to a five hundred dollar (\$500) fine per offense.

(5) Removal of Product from Directory. Pursuant to §28-11-17.1, Code of Ala. 1975, beginning October 1, 2025, any product that is determined to be prohibited by the Alcoholic Beverage and Control Board will be removed from the directory based upon departmental written procedures.

**Author:** Sandy Donaldson

**Statutory Authority:** Code of Ala. 1975, §§40-2A-7(a)(5), 28-11-17.1, Chapter 11 of Title 28.

**History: New Rule:** Published February 28, 2022; effective April 14, 2022. **Amended:** Published July 29, 2022; effective September 12, 2022. **Amended:** Published August 29, 2025; effective October 13, 2025.