375 South Ripley Street
Montgomery, AL 36104

revenue.alabama.gov

Alabama Department of Revenue

**NOTICE**
Friday, October 24, 2025

## Reminder: Vapor Products Tax

On June 20, 2025, ALDOR requested that all counties and municipalities complete the vapor products tax questionnaire and **return it by September 1, 2025**. If you have not returned the questionnaire required for your jurisdiction, do so immediately.

### What should I do if my locality DOES NOT have a vapor products tax?

You must return the questionnaire whether or not you have a vapor products tax to include your locality in the quarterly vapor products tax distribution. Note: You must be registered with STAARS (https://comptroller.alabama.gov/) to receive the proceeds of the tax collections.

### What should I do if my locality DOES have a vapor products tax?

Provide a copy of the resolution or ordinance, complete the attached tax rate confirmation form and the questionnaire, and email these documents to Tobacco.Account@revenue.alabama.gov or mail them to the address below. Localities with a vapor products tax levy are **ineligible** to receive a distribution from the state $0.10 vapor tax whether the local vapor tax levy is being collected or not.

ALDOR is required to publish tobacco and vapor tax rates on its website. Section 11-51-210, Code of Ala. 1975, requires all counties and municipalities to notify ALDOR in writing of a new tax levy or amendment to an existing tax levy **at least 60 days** prior to the effective date of the new tax or amendment. Additionally, the effective date of the new tax levy or amendment of an existing tax levy shall be the first day of the third month following ALDOR's receipt of proper notification as required by law.

**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

ALABAMA DEPARTMENT OF REVENUE
BUSINESS AND LICENSE TAX DIVISION
TOBACCO TAX SECTION
P.O. BOX 327555 - Montgomery, AL - 36132-7555 - (334) 242-9627
www.revenue.alabama.gov

TOB:VPRC
10/25

# VAPOR PRODUCTS TAX RATE CONFIRMATION

| LOCALITY NAME: | | |
|---|---|---|
| DATE ORDINANCE WAS RECEIVED: | EFFECTIVE DATE OF ORDINANCE* | |
| | | |
| TAX RATE IN CITY LIMITS: | TAX RATE IN POLICE JURISDICTION: | POINT OF TAXATION: |
| | | |

I have reviewed the above vapor tax rate information and confirm that the information is correct or have made corrections as needed. I understand that by levying the above-referenced taxes, no distributions of the proceeds of the $0.10 state vapor tax may be received by this locality. I further understand that no additional taxes may be levied by this jurisdiction on the sale of consumable vapor products as of October 1, 2025.

Signature of the person confirming the local vapor tax information on behalf of locality ______ Title ______ Date ______

Provide the name of the administrator for your local vapor tax and the contact information requested below:

| ADMINISTRATOR: | PHONE NUMBER: |
|---|---|
| | ( ) |

E-MAIL ADDRESS: ______

***§11-51-210, Code of Ala. 1975 requires all counties and municipalities to notify ALDOR in writing of a new tax levy or amendment to an existing tax levy at least 60 days prior to the effective date of the new tax or amendment. *§11-51-210 also provides that the effective date of the new tax levy or amendment of an existing tax levy shall be the first day of the third month following ALDOR's receipt of proper notification as required by law.***

Forward the completed form to Tobacco.Account@revenue.alabama.gov or mail to the address above.