
NOTICE

Friday, July 31, 2026

Interstate Warehouser Permit

Effective October 1, 2026, Act 2026-50 amends various sections of Title 40, Chapter 25, and creates a new tobacco license classification — Interstate Warehouser. An interstate warehouser is defined as “a person who purchases tobacco products directly from the manufacturer or an affiliate of the manufacturer and, solely for resale, sells any one or more of the articles taxed under this article to a permitted wholesaler dealer who is qualified under §40-25-16.” Interstate warehouseurs are required to secure an Interstate Warehouser Permit prior to shipping any tobacco products into Alabama or be subject to penalties including confiscation of the tobacco products.

Registration for an Interstate Warehouser Permit must be filed through My Alabama Taxes. To register for an Interstate Warehouser Permit, go to <https://myalabamataxes.alabama.gov/tap>. Click on the “Register a New Business” under “Featured Services.” The system will guide you through the registration process. If your business currently has tax accounts with ALDOR, you will be required to enter the Sign On ID and Access Code for your account. You will be applying for a **Tobacco Interstate Warehouser** account, and it can be found under the “Uncommon Account Types” listing. Please have the following information available to enter during the registration process:

1. The name and address of each permitted wholesaler to whom you will be delivering tobacco products.
2. A copy of the current wholesale license or permit issued by at least four states other than Alabama.
3. A copy of any contracts between the applicant and the permitted wholesalers in Alabama.
4. A copy of the most recent audited financial statements from a certified public accountant or firm regularly engaging in the auditing of financial records.
5. A current Certificate of Authority issued by the Alabama Secretary of State if the applicant is not registered in Alabama as a domestic entity.

A non-refundable permit fee of \$2,000 must be submitted during the registration process. Once your registration is approved, ALDOR will mail a registration letter with reporting requirements and the permit separately to you. An annual renewal application and fee (\$500) is due by October 1 of each year. Failure to renew your permit by the deadline will require a new submission along with the \$2,000 permit fee.

If you have any questions about this notice, contact the Tobacco Tax Section.

Contact

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