

(1) §40-25-83, Code of Ala. 1975, requires that before any person engages in the business of selling consumable vapor products on which the tax levied in §40-25-81, Code of Ala. 1975, has not been paid to the department, the person shall apply for a license in a manner provided by the department.

(2) The consumable vapor products application must be submitted electronically via the department's website.

(3) The application shall include the following:

(a) The legal name and address of the business,

(b) FEIN and/or social security number,

(c) Alabama Alcoholic Beverage Control (ABC) Board Tobacco/Vapor Permit Number,

(d) The Department of Revenue's Tobacco Permit/Registration Number, if applicable,

(e) Name, address, and social security number of owners, partners, or corporate officers,

(f) Signature or confirmation of person filing application, and

(g) Any other information required by the department.

(4) Upon approval of the application, the department will issue a license to the applicant which shall remain in effect unless a cancellation is requested by the licensee or the license is cancelled for cause by the department.

(5) The department may refuse to issue a license or revoke a license previously issued in accordance with the provisions of §40-2A-8, Code of Ala. 1975, under the following circumstances:

(a) The applicant provides incomplete or inaccurate information.

(b) The licensee fails to file or pay any taxes administered by the department or is in arrears for any taxes due to the State.

(c) The licensee fails to comply with any of the provisions of Article 5 of Chapter 25 of Title 40, Code of Ala. 1975.

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Statutory Authority: §§ 40-25-83, 40-2A-7(a)(5), and 40-2A-8, Code of Ala.1975

History: New Rule: Published _____; effective _____.