

**SB96 INTRODUCED**



1 SB96  
2 PPLJRGG-1  
3 By Senator Melson  
4 RFD: Healthcare  
5 First Read: 14-Feb-24



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SYNOPSIS:

This bill would define heated tobacco product for purposes of state law

A BILL  
TO BE ENTITLED  
AN ACT

Relating to the tobacco tax; to amend Section 40-25-1, Code of Alabama 1975; to define a heated tobacco product.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. Section 40-25-1, Code of Alabama 1975, is amended to read as follows:

"§40-25-1

For the purposes of this article, the following terms shall have the respective meanings ascribed by this section:

(1) WHOLESALE DEALER AND JOBBER. Persons, firms, or corporations who buy tobacco products direct from the manufacturer or an affiliate of the manufacturer and sell at wholesale only, any one or more of the articles taxed herein to licensed wholesale dealers, jobbers, semijobbers, and retail dealers for the purpose of resale only.

(2) ~~RETAILER~~RETAIL DEALER. Every person, firm, or corporation, other than a wholesale dealer or jobber, who



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29 shall sell or offer for sale any one or more of the articles  
30 taxed herein, irrespective of quantity or amount, or the  
31 number of sales; and all persons operating under a retail  
32 dealer's license.

33 (3) SEMIJOBBER. Persons, firms, or corporations who buy  
34 tobacco products from permitted wholesalers or obtain tobacco  
35 from any other source and sell at wholesale any one or more of  
36 the articles taxed herein to licensed retail dealers for the  
37 purpose of resale only.

38 (4) STAMPS. The stamp or stamps by the use of which the  
39 tax levied under this article is paid and shall be designated  
40 Alabama Revenue Stamps.

41 (5) CIGARS, CHERROOTS, STOGIES, ETC. A roll for smoking  
42 that is of any size or shape and that is made wholly or in  
43 part of tobacco or any substitute therefor, irrespective of  
44 whether the tobacco is pure or flavored, adulterated or mixed  
45 with any other ingredient, if the roll has a wrapper made  
46 wholly or in part of tobacco.

47 (6) HEATED TOBACCO PRODUCT. A product containing  
48 tobacco that produces an inhalable aerosol by heating the  
49 tobacco by means of a device without combustion of the tobacco  
50 or by heat generated from a combustion source that only or  
51 primarily heats rather than burns the tobacco. It does not  
52 include cigarettes or smoking tobacco."

53 Section 2. This act shall become effective on October  
54 1, 2024.