



**House Ways and Means General Fund Reported  
Substitute for HB438**

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A BILL  
TO BE ENTITLED  
AN ACT

Relating to the tobacco tax; to amend Sections 40-25-1, 40-25-2, 40-25-4, 40-25-8, 40-25-8.1, 40-25-14, 40-25-18, 40-25-25, and 40-25-29, Code of Alabama 1975; to define "cigarette" and "heated tobacco products"; and to establish a new levy on heated tobacco products.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. Sections 40-25-1, 40-25-2, 40-25-4, 40-25-8, 40-25-8.1, 40-25-14, 40-25-18, 40-25-25, and 40-25-29, Code of Alabama 1975, are 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 PRODUCTS. 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.

52 (7) CIGARETTE or CIGARETTES. Shall have the same  
53 meaning as defined in Section 6-12-2 and shall include heated  
54 tobacco products as defined herein."

55 "§40-25-2

56 (a) In addition to all other taxes of every kind now



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57 imposed by law, every person, firm, corporation, club, or  
58 association, within the State of Alabama, who sells or stores  
59 or receives for the purpose of distribution to any person,  
60 firm, corporation, club, or association within the State of  
61 Alabama, cigars, cheroots, stogies, cigarettes, smoking  
62 tobacco, chewing tobacco, snuff, heated tobacco products, or  
63 any substitute therefor, either or all, shall pay to the State  
64 of Alabama for state purposes only a license or privilege tax  
65 which shall be measured by and graduated in accordance with  
66 the volume of sales of such person, firm, corporation, club,  
67 or association in Alabama. There is hereby levied license or  
68 privilege taxes on articles containing tobacco enumerated in  
69 this article in the following amounts:

70 (1) LITTLE CIGARS. Upon cigars of all descriptions,  
71 including filtered cigars, made of tobacco, or any substitute  
72 therefor, and weighing not more than three pounds per 1,000,  
73 \$.04 for each ten cigars, or fractional part thereof.

74 (2) FILTERED CIGARS. Upon filtered cigars that have a  
75 cellulose acetate or similar integrated filter, made of  
76 tobacco, or any substitute therefor, and weighing more than  
77 three pounds per 1,000, \$0.015 for each filtered cigar.

78 (3) CHERROOTS, STOGIES, CIGARS, ETC. Upon all other  
79 cigars of any descriptions made of tobacco, or any substitute  
80 therefor, \$40.50 per thousand cigars, or \$0.0405 each.

81 (4) CIGARETTES. Upon all cigarettes, made of tobacco,  
82 or any substitute therefor, other than heated tobacco  
83 products, 33.75 mills on each such cigarette.

84 (5) SMOKING TOBACCO. Upon all smoking tobacco,



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85 including granulated, plug cut, crimp cut, ready rubbed, and  
86 other kinds and forms of tobacco prepared in such manner as to  
87 be suitable for smoking in a pipe or cigarette, upon each  
88 package: Weighing not more than one and one-eighth ounces, tax  
89 \$.04; over one and one-eighth ounces, not exceeding two  
90 ounces, tax \$.10; over two ounces, not exceeding three ounces,  
91 tax \$.16; over three ounces, not exceeding four ounces, tax  
92 \$.21; \$.06 additional tax for each ounce or fractional part  
93 thereof over four ounces.

94 (6) CHEWING TOBACCO. Upon all chewing tobacco prepared  
95 in such manner as to be suitable for chewing only and not  
96 suitable for smoking as described and taxed in subdivision (9)  
97 of this subsection: \$.015 per ounce or fractional part  
98 thereof.

99 (7) SNUFF. Upon each can or package of snuff weighing  
100 not more than five-eighths ounces, one cent tax; over  
101 five-eighths ounces and not exceeding one and five-eighths  
102 ounces, \$.02 tax; over one and five-eighths ounces and not  
103 exceeding two and one-half ounces, \$.04 tax; over two and  
104 one-half ounces and not exceeding five ounces (cans, packages,  
105 gullets), \$.06 tax; over three ounces and not exceeding five  
106 ounces (glasses, tumblers, bottles), seven cents tax; over  
107 five ounces and not exceeding six ounces, \$.08 tax; weighing  
108 over six ounces, an additional \$.12 for each ounce or  
109 fractional part thereof.

110 (8) HEATED TOBACCO PRODUCTS. Beginning October 1, 2024,  
111 upon all heated tobacco products, the tax on a single-use  
112 consumable unit shall be \$0.03375.



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113 (b) Whenever in this article reference is made to any  
114 manufactured tobacco products on which the tax is based on  
115 weight, the weight as shown by the manufacturer or the federal  
116 internal revenue stamp shall apply.

117 (c) When any articles or commodities subject to tax in  
118 this article are given as prizes on punch boards, shooting  
119 galleries, premiums, etc., the tax shall be based on the tax  
120 rates in subsection (a) of such articles.

121 (d) The tax herein levied, except for the taxes levied  
122 by subsections (i) and (j), shall be paid to the state through  
123 the use of stamps as herein provided. However, every  
124 wholesaler, distributor, jobber, semijobber, or retail dealer  
125 shall add the amount of the tax levied herein to the price of  
126 the tobacco or tobacco products sold, it being the purpose and  
127 intent of this provision that the tax levied is in fact a levy  
128 on the ultimate consumer or user with the wholesaler,  
129 distributor, jobber, semijobber, or retail dealer acting  
130 merely as an agent of the state for the collection and payment  
131 of the tax to the state. Therefore, notwithstanding any  
132 exemptions from taxes which any such seller may now or  
133 hereafter enjoy under the Constitution or laws of this or any  
134 other state, or of the United States, he or she shall collect  
135 the tax imposed hereunder from the purchaser or consumer, and  
136 the amount of the tax shall constitute a debt from the  
137 purchaser or consumer to the seller until paid. It shall be  
138 unlawful for any person, firm, corporation, association, or  
139 copartnership to fail or refuse to add to the sales price and  
140 collect from the purchaser the amount of the tax to be added



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141 to the sales price and collected from the purchaser hereunder.  
142 Stamps in denominations to the amount of the tax or in  
143 denominations specified pursuant to subsection (e) of this  
144 section shall be affixed to the box or other container from or  
145 in which tobacco products taxed by this section are normally  
146 sold at retail. The stamps shall be affixed in such a manner  
147 that their removal will require continued application of  
148 water, steam, or heat; and in case of cigars, cheroots,  
149 chewing tobacco and like manufactured tobacco products, where  
150 sales are made from the original container, the stamps shall  
151 be affixed to the box or container in such a way that the  
152 stamps shall be torn in two or mutilated when such containers  
153 or boxes are opened for the sale of the tobacco products. In  
154 the case of cigarettes, smoking tobacco, snuff, heated tobacco  
155 products, and like products sold at retail in packages, the  
156 required amount of stamps to cover the tax shall be affixed to  
157 each individual package or container. All taxable tobaccos  
158 herein enumerated, when offered for sale, either at wholesale  
159 or retail, without having stamps affixed in the manner set out  
160 by this article, or without payment of the tax by return by  
161 the wholesaler, jobber, semijobber, or registered retailer,  
162 shall be subject to confiscation, in the manner provided for  
163 contraband goods as set out in this article.

164 (e) The Commissioner of Revenue shall prepare and issue  
165 stamps in denominations for the amount of the tax imposed by  
166 this article provided that if the commissioner determines that  
167 it is not economical for the state to have a stamp prepared  
168 and issued for one or more particular types of packages of



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169 tobacco products, then the commissioner may by regulation  
170 prescribe the use of a stamp in a denomination other than for  
171 the amount of the tax imposed with the difference between the  
172 amount of tax actually imposed and the amount of tax  
173 denominated by the stamp paid with the use of a monthly  
174 report; or may require a monthly report without use of a stamp  
175 to report the amount of taxes due.

176 (f) The increases levied by this section shall be  
177 exclusive and shall be in lieu of any other or additional  
178 local taxes and/or license fees, county or municipal, imposed  
179 on the sale or use of cigarettes, heated tobacco products,  
180 and/or other tobacco products. Notwithstanding the foregoing,  
181 an act of the Legislature or an ordinance or resolution by a  
182 taxing authority passed or enacted on or before May 18, 2004,  
183 imposing a local tax and/or license fee shall remain  
184 operative, but no additional local tax and/or license fee may  
185 thereafter be levied on the sale of cigarettes, heated tobacco  
186 products, and/or other tobacco products.

187 (g) Local taxes and/or license fees, county or  
188 municipal, imposed on the sale or use of cigarettes shall be  
189 paid to the local government through the use of stamps affixed  
190 to the product as provided herein for the state tax. Provided,  
191 however, this requirement shall not be interpreted to require  
192 the Department of Revenue to prepare all stamps or to collect  
193 all local taxes. Local governments may contract with another  
194 entity to collect their local cigarette tax but all local  
195 taxes must be collected as provided herein.

196 (h) Notwithstanding any other provision of this



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197 chapter, revenue from the additional tax in subsection (a) (4)  
198 imposed by Act 2015-535 shall be deposited into the State  
199 General Fund for the Medicaid Program.

200 (i) In the counties that have a local tobacco tax,  
201 there is hereby levied an additional county license or  
202 privilege tax on heated tobacco products, which shall equal  
203 half of the state tax rate provided in subdivision (a) (8) and  
204 shall be paid to the county in which the heated tobacco  
205 products were sold to the purchaser. Notwithstanding any other  
206 provision of this chapter, the taxes imposed by subdivision  
207 (a) (8) and this subsection shall be collected by the  
208 wholesaler, jobber, semijobber, or registered retailer from  
209 the purchaser at the time of purchase.

210 (j) In the municipalities that have a local tobacco  
211 tax, there is hereby levied an additional municipal license or  
212 privilege tax on heated tobacco products, which shall equal  
213 half of the local municipal tax or license fee as applied to  
214 the sale of cigarettes and shall be paid to the municipality  
215 in which the heated tobacco products were sold to the  
216 purchaser. Notwithstanding any other provision of this  
217 chapter, the taxes imposed by subdivision (a) (8) and this  
218 subsection shall be collected by the wholesaler, jobber,  
219 semijobber, or registered retailer from the purchaser at the  
220 time of purchase."

221 "§40-25-4

222 The license taxes imposed by this article shall be paid  
223 by affixing stamps in the manner and at the time herein set  
224 forth. In the case of cigars, stogies, cheroots, chewing





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225 tobacco, and like products, the stamps shall be affixed to the  
226 box or container in which or from which normally sold at  
227 retail. In the case of cigarettes, smoking tobacco, heated  
228 tobacco products, and snuff, the stamps shall be affixed to  
229 each individual package. Time allowed for affixing stamps  
230 shall be as follows: Every wholesale or retail dealer in this  
231 state, except wholesalers who are issued a permit by the  
232 Department of Revenue, shall immediately after receipt of any  
233 unstamped cigars, stogies, cheroots, chewing tobacco,  
234 cigarettes, smoking tobacco, heated tobacco products, or  
235 snuff, unless sooner offered for sale, cause the same to have  
236 the requisite denominations and amount of stamp or stamps to  
237 represent the tax affixed as stated herein. The stamping of  
238 the cigars, stogies, cheroots, chewing tobacco, cigarettes,  
239 smoking tobacco, heated tobacco products, and snuff shall  
240 actually begin within one hour after receipt of the cigars,  
241 stogies, cheroots, chewing tobacco, cigarettes, smoking  
242 tobacco, heated tobacco products, and snuff in the premises of  
243 the wholesale or retail dealer, except wholesalers who are  
244 issued a permit by the Department of Revenue, and the stamping  
245 shall be continued with reasonable diligence by the wholesale  
246 or retail dealer until all of the unstamped cigars, stogies,  
247 cheroots, chewing tobacco, cigarettes, smoking tobacco, heated  
248 tobacco products, and snuff have been stamped. Wholesalers who  
249 have been issued a permit by the department shall affix the  
250 required stamps prior to any sale. Every wholesale dealer  
251 shall at the time of shipping or delivering any tobacco  
252 products as enumerated herein make a true duplicate invoice of



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253 the same which shall show full and complete details of the  
254 sale or delivery of the taxable article, shall state the  
255 tobacco tax separately from the price of the tobacco products,  
256 and shall retain the same subject to the use and inspection of  
257 the Department of Revenue, or its duly authorized agents for a  
258 period of three years. Wholesaler invoices must be computer or  
259 machine generated and the seller's or supplier's name must be  
260 on the invoice. Handwritten invoices may not be considered  
261 legitimate documentations to substantiate proof of sale.  
262 Wholesale and retail dealers shall also keep a record of  
263 purchases of all tobacco products enumerated and defined in  
264 this article and hold all books, records, and memoranda  
265 pertaining to the purchase and sale of those tobacco products  
266 open to the inspection of the Department of Revenue or its  
267 duly authorized agents at any and all times. Every wholesale  
268 dealer shall furnish to the Department of Revenue a monthly  
269 report, between the first and twentieth of each month for the  
270 preceding month, of all orders for tobacco products purchased  
271 through the wholesale dealer from without this state on a drop  
272 shipment and consigned direct to the person, firm,  
273 corporation, or association of persons ordering the tobacco  
274 products from without this state through the wholesale dealer.  
275 If, upon examination of invoices of any tobacco product sold  
276 by a wholesaler or purchased or received, or both, by a retail  
277 dealer, he or she is unable to furnish evidence to the  
278 Department of Revenue of sufficient stamp purchases to cover  
279 the unstamped tobaccos purchased, the prima facie presumption  
280 shall arise that the tobacco products were sold without the



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281 proper stamps affixed thereto. Any wholesaler or retailer who  
282 fails or refuses to comply with any or all of the above  
283 provisions shall be deemed a violator of this section and,  
284 upon conviction, punished by a fine of not less than \$500 nor  
285 more than \$1,000, or imprisonment in the county jail for a  
286 period of six months, either or both, at the discretion of the  
287 court."

288           "§40-25-8

289           Any cigarettes, smoking tobacco, heated tobacco  
290 products, cigars, stogies, cheroots, chewing tobacco, snuff,  
291 or other products taxable under this article found at any  
292 point within the State of Alabama, which the cigarettes,  
293 smoking tobacco, heated tobacco products, cigars, stogies,  
294 cheroots, chewing tobacco, snuff, or other products taxable  
295 under this article shall have been within the State of Alabama  
296 for a period of two hours, or longer, in possession of any  
297 retailer or semijobber not having affixed to the package the  
298 stamps as provided in this article, or in the case of products  
299 not requiring a stamp to be affixed where purchase invoices do  
300 not itemize the applicable tobacco taxes, are declared to be  
301 contraband goods and may be seized by the Department of  
302 Revenue, or its agents or by any peace officer of the State of  
303 Alabama, without a warrant and the goods shall be delivered to  
304 the Department of Revenue for destruction. Any of the goods,  
305 wares, or merchandise when offered for sale, either at  
306 wholesale or retail without the stamps having been first  
307 affixed, or in the case of products not requiring a stamp to  
308 be affixed where purchase invoices do not itemize the



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309 applicable tobacco taxes, shall be subject to confiscation as  
310 hereinabove provided. Any untaxed cigarettes, smoking tobacco,  
311 heated tobacco products, cigars, stogies, cheroots, chewing  
312 tobacco, snuff, or other products taxable under this article  
313 found at any location within the State of Alabama, other than  
314 the primary location of the permitted wholesaler or jobber,  
315 registered semijobber, registered retailer or tobacco products  
316 manufacturer who stores tobacco products at a bonded warehouse  
317 in this state for resale, are declared to be contraband goods,  
318 and those goods may be seized by the Department of Revenue, or  
319 its agents or by any peace officer of the State of Alabama,  
320 without a warrant and the goods shall be delivered to the  
321 Department of Revenue for destruction. Any vehicle, not a  
322 common carrier, used for the transportation for the purpose of  
323 sale of unstamped articles as hereinabove enumerated shall  
324 likewise be subject to confiscation and sale at public auction  
325 to the highest bidder after due advertisement and notice to  
326 the title owner of the vehicle. The proceeds of sale for any  
327 vehicle sold hereunder shall be deposited into the State  
328 Treasury by the Department of Revenue to be credited in the  
329 same manner as the tax otherwise due on the tobacco products  
330 being transported. The cost of confiscation and sale shall be  
331 paid out of the proceeds derived from the sale before making  
332 remittance to the Treasurer. Should any unstamped tobaccos be  
333 found in any vehicle which is engaged in the sale,  
334 distribution, or delivery of taxable tobaccos, the same shall  
335 be prima facie evidence that it was there for sale."

336 "§40-25-8.1



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337 (a) Each person, firm, corporation, club, or  
338 association that transports products required to be stamped as  
339 provided in Section 40-25-8, which are not stamped or on which  
340 tax has not been paid in accordance with this chapter and  
341 Chapter 25A, upon the public highways, roads, or streets of  
342 this state is required to have an active tobacco permit or  
343 transporters permit under this chapter. Failure to obtain a  
344 permit prior to transporting the products is a violation of  
345 this section. A violation of this section may result in the  
346 products being declared contraband goods that may be seized  
347 without warrant by any law enforcement officer in this state.  
348 The contraband goods may be disposed of or destroyed by the  
349 law enforcement officer in accordance with this chapter. In  
350 addition, a vehicle used in the transportation of confiscated  
351 products may be subject to confiscation by the law enforcement  
352 officer and sold at public auction to the highest bidder after  
353 due advertisement pursuant to Chapter 13 of Title 32.

354 (b) The owner or driver, or both, of a vehicle used in  
355 a violation of this section is guilty of a Class A misdemeanor  
356 unless the tobacco products being transported exceeds any of  
357 the following quantities: 25,000 cigars, 50,000 filtered  
358 cigars, 50,000 little cigars, 50,000 cigarettes, 50,000 heated  
359 tobacco products, 25,000 cigar wraps, or 2,500 individual  
360 containers of loose or smokeless tobacco, in which case the  
361 owner or driver is guilty of a Class C felony. Any person  
362 convicted of a second or subsequent offense for a violation of  
363 this section is guilty of a Class C felony, regardless of the  
364 amount of tobacco products involved in the violation.



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365 (c) This section shall not apply to individuals  
366 transporting tobacco for personal consumption as provided in  
367 Section 40-25-25."

368 "§40-25-14

369 Each and every wholesaler or jobber qualifying as such  
370 with the Department of Revenue shall be required to file a  
371 report between the first and twentieth of each month, covering  
372 the purchase or receipt by them of all tobacco products  
373 enumerated and defined herein during the preceding month. Said  
374 report shall give in detail the different kinds and quantities  
375 of tobacco products so purchased or received by them during  
376 the preceding month. The Department of Revenue shall furnish  
377 any person seeking to bring an action under Section 8-19-10  
378 with information permitting the identification of a  
379 distributor which has affixed a stamp to a package of  
380 cigarettes or heated tobacco products in accordance with this  
381 section. In addition, between the first and twentieth of each  
382 month, each person licensed to affix the state tax stamp to  
383 cigarettes or heated tobacco products shall file with the  
384 Department of Revenue, for all cigarettes or heated tobacco  
385 products imported into the United States to which such person  
386 has affixed the Alabama revenue stamp in the preceding month,  
387 copies of the customs certificates with respect to such  
388 cigarettes or heated tobacco products required to be submitted  
389 by 19 U.S.C. §1681a(c). Any wholesaler or jobber failing or  
390 refusing to file the above report in the manner and time  
391 allowed shall be deemed a violator of this section and upon  
392 conviction shall be fined not less than \$100 nor more than



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393 \$500 for each offense."

394 "§40-25-18

395 (a) Persons failing to properly affix the required

396 stamps to any cigars, cheroots, stogies, cigarettes, smoking

397 tobacco, heated tobacco products, chewing tobacco, and snuff

398 shall be required to pay, as part of the tax imposed

399 hereunder, a penalty of not less than twenty-five dollars

400 (\$25) nor more than five hundred dollars (\$500). Each article

401 or commodity not having proper stamps affixed thereto as

402 herein required shall be deemed a separate offense. Any

403 cigars, cheroots, stogies, cigarettes, smoking tobacco, heated

404 tobacco products, chewing tobacco, and snuff in the place of

405 business of any person required by this article to stamp the

406 same shall be prima facie evidence that they are intended for

407 sale. The Department of Revenue, upon good cause shown, may

408 waive or remit any penalty or any part thereof provided for in

409 this section. Any person, firm, corporation, club, or

410 association of persons who has been found guilty of violating

411 this article and who, after being punished by fine, penalty,

412 assessment, or imprisonment, is found guilty of a second or

413 subsequent violation of this article shall have their license,

414 as provided in Sections 40-12-72 and 40-12-73, revoked by the

415 department, and no further license or permit shall be issued

416 or granted to that person, firm, corporation, club, or

417 association of persons for a period of one year from the date

418 their license or permit has been revoked. Notice of the

419 revocation shall be mailed to the probate judge and license

420 inspector of the county in which the revocation was made.



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421 (b) In addition to the penalty levied by the department  
422 pursuant to subsection (a), the county license inspector,  
423 license commissioner, revenue commissioner, tax assessor, or  
424 tax collector of the county in which the untaxed tobacco  
425 product is located may assess a penalty against any person  
426 failing to affix the required stamps to any cigars, cheroots,  
427 stogies, cigarettes, smoking tobacco, heated tobacco products,  
428 and snuff. The amount of the additional penalty shall be not  
429 less than one hundred dollars (\$100) nor more than five  
430 hundred dollars (\$500).

431 (c) The department and local taxing official may assess  
432 the tax levied by this chapter pursuant to the assessment  
433 procedures set out in Chapter 2A of this title."

434 "§40-25-25

435 If any person, firm or corporation who is not a  
436 regularly licensed dealer in tobacco products shall have in  
437 his possession within the state more than 30 packages of  
438 unstamped cigarettes or heated tobacco products or more than  
439 one box of unstamped cigars, such possession shall be presumed  
440 to be for the purpose of evading the payment of the taxes due  
441 thereon."

442 "§40-25-29

443 Any excise, license, privilege, or other tax levied on  
444 the sale of cigarettes or heated tobacco products by any  
445 county or municipal government within the State of Alabama  
446 shall be levied on the basis of a millage rate per cigarette  
447 or per single-use consumable unit of heated tobacco product,  
448 in a manner similar to the method of specifying the tax levied





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449 on cigarettes or heated tobacco products by ~~subdivision (8) of~~  
450 ~~subsection (a) of~~ Section 40-25-2 (a), except where such taxing  
451 authority has levied a per package tax on cigarettes without  
452 any distinction as to the amount of cigarettes or heated  
453 tobacco products per package. This provision does not specify  
454 or limit the rate or amount of tax which may be levied on  
455 cigarettes or heated tobacco products by such county or  
456 municipal government. This provision is not to be construed as  
457 limiting or extending the taxing authority of any county or  
458 municipal government but rather this section specifies the  
459 manner in which such taxing authority may be exercised by the  
460 county or municipal government for the protection of the tax  
461 revenues accruing to the state and said county or municipal  
462 government, and for the protection of the public welfare,  
463 health, peace and morals of the people of this state."

464 Section 2. This act shall become effective on October  
465 1, 2024.