

APA-1  
11/96

TRANSMITTAL SHEET FOR  
NOTICE OF INTENDED ACTION

Control 810 Department or Agency REVENUE

Rule Nos. 810-7-1-29

Rule Title: Procedures for Retail Dealers and Semijobbers Providing Electronic Duplicate Invoices for Tobacco Products Purchased from Without the State

XX New; \_\_\_ Amend; \_\_\_ Repeal; \_\_\_ Adopt by Reference

Would the absence of the proposed rule significantly harm or endanger the public health, welfare, or safety?

No

Is there a reasonable relationship between the state's police power and the protection of the public health, safety, or welfare?

Yes

Is there another, less restrictive method of regulation available that could adequately protect the public?

No

Does the proposed rule have the effect of directly or indirectly increasing the costs of any goods or services involved and, if so, to what degree?

No

Is the increase in cost, if any, more harmful to the public than the harm that might result from the absence of the proposed rule?

N/A

Are all facets of the rulemaking process designed solely for the purpose of, and so they have, as their primary effect, the protection of the public?

Yes

\*\*\*\*\*

Does the proposed rule have any economic impact?

No

If the proposed rule has an economic impact, the proposed rule is required to be accompanied by a fiscal note prepared in accordance with subsection (f) of Section 41-22-23, Code of Alabama 1975.

\*\*\*\*\*

Certification of Authorized Official

I certify that the attached proposed rule has been proposed in full compliance with the requirements of Chapter 22, Title 41, Code of Alabama 1975 and that it conforms to all applicable filing requirements of the Administrative Procedure Division of the Legislative Reference Service.

Signature of certifying officer 

Date 11/18/14

APA-6  
10/96

**ECONOMIC IMPACT STATEMENT  
FOR APA RULE  
(Section 41-22-23(f))**

Control No. 810 Department or Agency REVENUE

Rule No: 810-7-1-29

Rule Title: Procedures for Retail Dealers and Semijobbers Providing Electronic Duplicate Invoices for Tobacco Products Purchased from Without the State

New  Amend  Repeal  Adopt by Reference

- NO  
 YES

This rule has no economic impact.

This rule has an economic impact, as explained below:

1. NEED/EXPECTED BENEFIT OF RULE:
2. COSTS/BENEFITS OF RULE AND WHY RULE IS THE MOST EFFECTIVE, EFFICIENT, AND FEASIBLE MEANS FOR ALLOCATING RESOURCES AND ACHIEVING THE STATED PURPOSE:
3. EFFECT OF THIS RULE ON COMPETITION:
4. EFFECT OF THIS RULE ON COST OF LIVING AND DOING BUSINESS IN THE GEOGRAPHICAL AREA WHERE THE RULE IS TO BE IMPLEMENTED:
5. EFFECT OF THIS RULE ON EMPLOYMENT IN THE GEOGRAPHICAL AREA HERE THE RULE IS TO BE IMPLEMENTED:
6. SOURCE OF REVENUE TO BE USED FOR IMPLEMENTING AND ENFORCING THIS RULE:
7. THE SHORT-TERM/LONG-TERM ECONOMIC IMPACT OF THIS RULE ON AFFECTED PERSONS, INCLUDING ANALYSIS OF PERSONS WHO WILL BEAR THE COSTS AND THOSE WHO WILL BENEFIT FROM THE RULE:

8. UNCERTAINTIES ASSOCIATED WITH THE ESTIMATED BENEFITS AND BURDENS OF THE RULE, INCLUDING QUALITATIVE/QUANTITATIVE BENEFITS AND BURDEN COMPARISON:
9. THE EFFECT OF THIS RULE ON THE ENVIRONMENT AND PUBLIC HEALTH:
10. DETRIMENTAL EFFECT ON THE ENVIRONMENT AND PUBLIC HEALTH IF THE RULE IS NOT IMPLEMENTED:
11. OTHER COMMENTS:

APA-2  
11/96

**ALABAMA DEPARTMENT OF REVENUE**  
Business & License Tax Division

**NOTICE OF INTENDED ACTION**

**RULE NO. & TITLE**

810-7-1-.30            Suspension of the Playing Cards Tax

**INTENDED ACTION:**    Adopt new rule

**SUBSTANCE OF PROPOSED ACTION:** The department proposes to adopt the above rule to suspend the collection of the playing cards tax pursuant to Act 2014-331.

**RULE NO. & TITLE**

810-7-1-.29            Procedures for Retail Dealers and Semijobbers Providing Electronic Duplicate Invoices for Tobacco Products Purchased from Without the State

**INTENDED ACTION:**    Amend rule

**SUBSTANCE OF PROPOSED ACTION:** The department proposes to adopt the above rule to establish guidelines and procedures for retail dealers and semijobbers when providing electronic duplicate invoices for tobacco products purchased outside the State of Alabama.

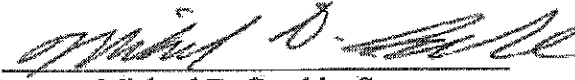
**TIME, PLACE, MANNER OF PRESENTING VIEWS:** A public hearing will be held at 2:00 p.m. on Wednesday, January 7, 2015, Room 1203, First Floor, Gordon Persons Building, located at 50 N Ripley Street, Montgomery, Alabama. Copies of the rule(s) can be obtained at [ww.revenue.alabama.gov/rulehear.html](http://ww.revenue.alabama.gov/rulehear.html).

All interested parties may present their views in writing to the Secretary of the Alabama Department of Revenue, Room 4131, Gordon Persons Building, 50 N Ripley Street, Montgomery, Alabama 36132 at any time during the thirty-five (35) day period following publication of the notice or by appearing at the hearing.

**FINAL DATE FOR COMMENT AND COMPLETION OF NOTICE:**  
Wednesday, January 7, 2015

**CONTACT PERSON AT AGENCY:**

Patricia Toles  
Alabama Department of Revenue  
4131 Gordon Persons Building  
Montgomery, Alabama 36132  
(334) 242-1380



Michael D. Gamble, Secretary  
Alabama Department of Revenue

0948APC.INT

810-7-1-.29 Procedures for Retail Dealers and Semijobbers Providing Electronic Duplicate Invoices for Tobacco Products Purchased from Without the State. (NEW RULE)

- (1) Pursuant to Section 40-25-7, Code of Alabama 1975, any retail dealer or semijobber purchasing or receiving tobacco products from without this state, shall within 12 hours of receipt of such tobacco products, provide electronically, a true and duplicate invoice of all such purchases or receipts to the Department of Revenue.
- (2) The duplicate invoice must be provided within 12 business hours after receipt of the imported tobacco products. Business hours are Monday through Friday 8:00 a.m. – 5:00 p.m.
- (3) The duplicate invoice must contain at a minimum the name of the person or firm from whom or through whom such purchases were received and the kinds and quantities of tobacco products.
- (4) Invoices must be scanned and attached to an email addressed to Tobacco.Account@revenue.alabama.gov or submitted via other electronic means as required by the Department.
- (5) Retail dealers and semijobbers purchasing or receiving tobacco products from without this state that are subject to the duplicate invoice provisions of Section 40-25-7 include the following:
  - (a) Tobacco products purchased from non-permitted wholesalers from outside of this state.
  - (b) Tobacco products imported by the retail dealer or semijobber using their own vehicles.
  - (c) Tobacco products imported by the retail dealer or semijobber delivered by common carrier, United States Postal Service or any other delivery method.
- (6) Invoices for tobacco purchases from Alabama permitted wholesalers in which the permitted wholesaler delivers the tobacco products are not required to have the invoices electronically submitted to the department. These sales must be included on the monthly reports filed with the Department by the permitted wholesaler.
- (7) Tobacco products imported by retail dealers and semijobbers in which a true and duplicate invoice has not been received by the Department within 12 business hours are considered contraband and subject to confiscation as provided for in Title 40, Chapter 25.
- (8) Failure or refusal to submit true duplicate invoices for imports of tobacco purchases, as required, may subject the retail dealer or semijobber to a Department imposed penalty of not less the one thousand dollars (\$1,000) nor more than five thousand dollars (\$5,000), to be multiplied by the sum of current violation plus prior violations.

Author: Randall A. Winkler  
Authority: Sections 40-2A-7(a)(5) and 40-25-7, Code of Alabama 1975  
History: