

AN ORDINANCE CONCERNING EXCISE TAXES OF VAPOR PRODUCTS, VAPING DEVICES AND ALTERNATIVE NICOTINE PRODUCTS

BE IT ORDAINED by the Town Council of the Town of Coosada, Alabama, as follows:

WHEREAS, the Town of Coosada, Alabama (the "Town") hereby enacts this Ordinance to levy a Town excise taxes on Vapor Products, Vaping Devices and Alternative Nicotine Products (all as hereinafter defined and collectively referred to as the "Products"), to provide for civil penalties for violation of this Ordinance and to provide for the collection and distribution of the proceeds form the taxes as enacted by this ordinance.

WHEREAS, for the purpose for the tax imposed by this Ordinance, the following terms shall have the meanings set forth below:

1. **Alternative Nicotine Product:** Any product that consists of or contains nicotine that can be ingested into the body by chewing, smoking, absorbing, dissolving, inhaling, snorting, sniffing, or by any other means. The term does not include a tobacco product, vapor product, or product type that has been approved by the United States Food and Drug Administration for sale as a tobacco cessation product or for other medical purposes and that is being marketed and sold solely for such purpose;
2. **Vaping Device:** An electronic device that uses a battery and heating element in combination with Vapor Product to produce a vapor that delivers the product to the individual inhaling from the device to simulate smoking. The term includes, but is not limited to, products that may be offered to, purchased by, or marketed to consumers as an electronic cigarette, electronic cigar, electronic cigarillo, electronic pipe, electronic hookah, vape pen, vape tool, or any variation of these terms; and
3. **Vapor Products:** Any non-lighted, noncombustible product that employs a mechanical heating element, battery, or electronic circuit regardless of shape or size and that can be used to produce vapor from nicotine in a solution. The term includes any vapor cartridge or other container of nicotine in a solution or other form that is intended to be used with or in an electronic cigarette, electronic cigar, electronic cigarillo, electronic pipe, or similar product or device. The term does not include any product regulated by the United States Food and Drug Administration under Chapter V of the Federal Food, Drug, and Cosmetic Act, or defined as "medical cannabis" in Code of Alabama 1975, Section 20-2A-3, as the same shall be amended from time to time.

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4. **CONSUMABLE VAPOR PRODUCT**: Any nicotine liquid solution or other material containing nicotine that is depleted when used as a vapor product.

WHEREAS the Council of the Town (the "Council") desires to establish policies and procedures for the implementation of this Ordinance all as more particularly set forth herein.

NOWHEREFORE, there is levied a town excise tax in the limits of the Town on every person, firm, corporation, club, association, partnership, limited liability company or other entity that sells, resells, delivers, uses, or otherwise consumes the Vapor Products in the Town (collectively, the "Sellers" and individually a "Seller"). The excise tax shall be a tax on the sale of each unit of Vapor Products when sold at retail in the Town at the rate of \$0.10 per milliliter (mL). The proceeds of the tax levied pursuant to this section shall be placed in the general fund of the Town and the use of such proceeds shall be subject to approval by the Council.

FURTHER, on the 20th day of each month, all parties on whom the excise tax is imposed shall submit to the Town Clerk of the Town a statement showing the units of the Products sold in the prior month, the calculation of the amount of excise tax due from such party and any all other information required by state and local law and shall pay to the Town the amount of tax shown due.

FURTHER, it is duty of every Seller to keep and preserve all documents relating to the purchase, sale, exchange, or receipt of all Products subject to the tax. Any authorized representative of the Town may audit and inspect this documentation during normal business hours of Seller. These records shall be maintained with the required books and records for a period of three (3) years from the date of sale of the Products.

FURTHER, it shall be unlawful for any Seller to fail or refused to add to the sales price of a Product and collect from the purchaser thereof the amount due on account of the tax herein provided, to refund or offer to refund all or any part of the amount collected or absorbed, or

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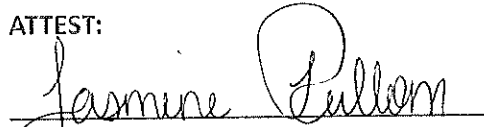
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advertise, directly or indirectly, the absorption of the tax or any portion thereof, or remit payment to the Town as required. Any Seller violation this section shall be subject to confiscation and/or a penalty or not less than Five Hundred Dollars (\$500.00). Each act in violation if this section shall constitute a separate offense the proceeds of any fine collected pursuant to this subsection shall be deposited into the general fund of the Town and its use shall be subject to approval by the Council.

WHEREAS this ordinance shall become effective on the 1st day of October, 2025.

ADOPTED AND APPROVED THIS 1st DAY OF October, 2025

ATTEST:


Jasmine Pullorn, Town Clerk


Jim Houston, Mayor