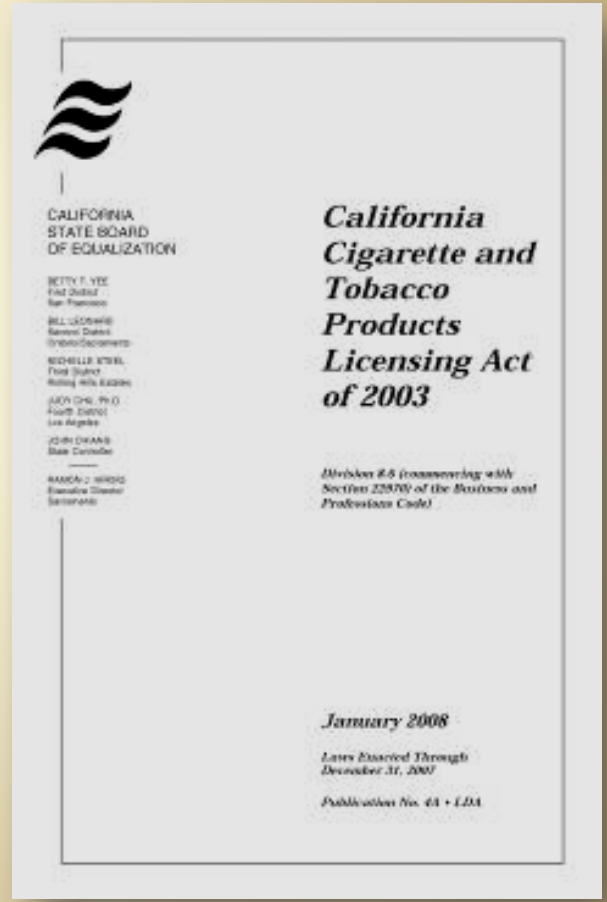
State Board of Equalization

Sales of Cigarettes and Tobacco Products in California

What All Retailers Should Know

California Cigarette and Tobacco Products Licensing Act

- Effective January 1, 2004.
- All sellers are required by law to be licensed—retailers, wholesalers, distributors, importers, manufacturers.



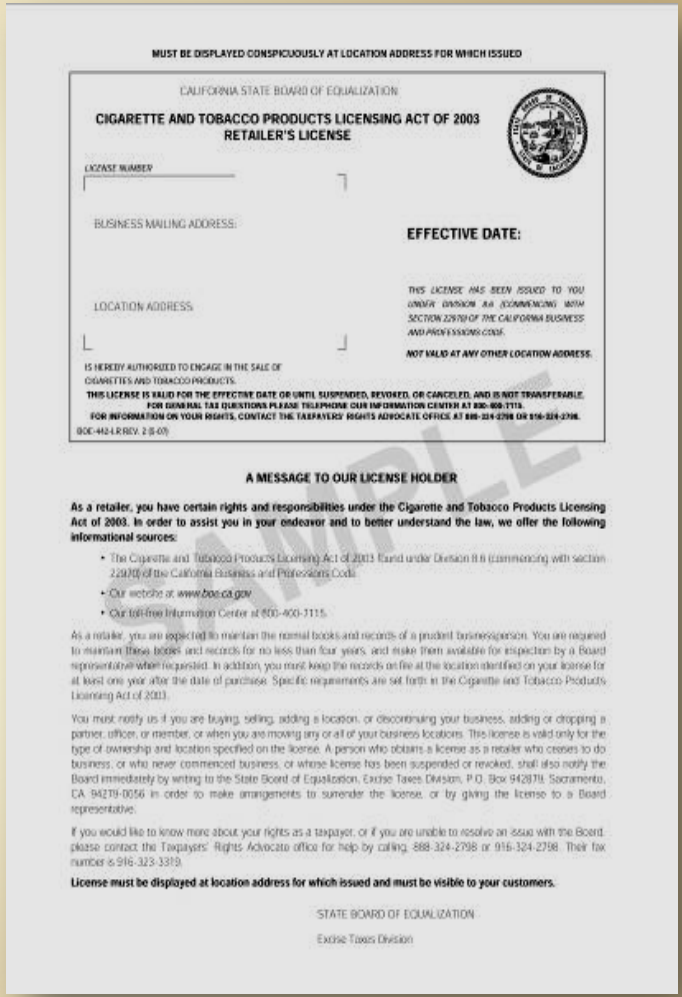
CALIFORNIA
STATE BOARD
OF EQUALIZATION

California Cigarette and Tobacco Products Licensing Act of 2003

January 2008

LICENSE

- Apply for a license online *(www.boe.ca.gov/elecsrv/ereg)*
- Must have and display license before you can sell.
- Applications may take 7-10 days to process.
- Upon approval of your application, a BOE email is sent to you with your license and important related information.



MUST BE DISPLAYED CONSPICUOUSLY AT LOCATION ADDRESS FOR WHICH ISSUED

CALIFORNIA STATE BOARD OF EQUALIZATION

CIGARETTE AND TOBACCO PRODUCTS LICENSING ACT OF 2003
RETAILER'S LICENSE

LICENSE NUMBER

BUSINESS MAILING ADDRESS:

EFFECTIVE DATE:

LOCATION ADDRESS:

THIS LICENSE HAS BEEN ISSUED TO YOU UNDER DIVISION 8.6 (COMMENCING WITH SECTION 22970) OF THE CALIFORNIA BUSINESS AND PROFESSIONS CODE.

NOT VALID AT ANY OTHER LOCATION ADDRESS.

IS HEREBY AUTHORIZED TO ENGAGE IN THE SALE OF CIGARETTES AND TOBACCO PRODUCTS.

THIS LICENSE IS VALID FOR THE EFFECTIVE DATE OR UNTIL SUSPENDED, REVOKED, OR CANCELED, AND IS NOT TRANSFERABLE.
FOR GENERAL TAX QUESTIONS PLEASE TELEPHONE OUR INFORMATION CENTER AT 800-400-7115.
FOR INFORMATION ON YOUR RIGHTS, CONTACT THE TAXPAYERS' RIGHTS ADVOCATE OFFICE AT 888-324-2798 OR 916-324-2798.

BOE-442-L REV. 2 (8-07)

SAMPLE

A MESSAGE TO OUR LICENSE HOLDER

As a retailer, you have certain rights and responsibilities under the Cigarette and Tobacco Products Licensing Act of 2003. In order to assist you in your endeavor and to better understand the law, we offer the following informational sources:

- The Cigarette and Tobacco Products Licensing Act of 2003 found under Division 8.6 (commencing with section 22970) of the California Business and Professions Code.
- Our website at *www.boe.ca.gov*
- Our toll-free Information Center at 800-400-7115.

As a retailer, you are expected to maintain the normal books and records of a prudent business/person. You are required to maintain these books and records for no less than four years, and make them available for inspection by a Board representative when requested. In addition, you must keep the records on file at the location identified on your license for at least one year after the date of purchase. Specific requirements are set forth in the Cigarette and Tobacco Products Licensing Act of 2003.

You must notify us if you are buying, selling, adding a location, or discontinuing your business, adding or dropping a partner, officer, or member, or when you are moving any or all of your business locations. This license is valid only for the type of ownership and location specified on the license. A person who obtains a license as a retailer who ceases to do business, or who never commenced business, or whose license has been suspended or revoked, shall also notify the Board immediately by writing to the State Board of Equalization, Excise Taxes Division, P.O. Box 942879, Sacramento, CA 94279-0056 in order to make arrangements to surrender the license, or by giving the license to a Board representative.

If you would like to know more about your rights as a taxpayer, or if you are unable to resolve an issue with the Board, please contact the Taxpayers' Rights Advocate office for help by calling, 888-324-2798 or 916-324-2798. Their fax number is 916-323-3319.

License must be displayed at location address for which issued and must be visible to your customers.

STATE BOARD OF EQUALIZATION

Excise Taxes Division

- One-time fee is $100 per location.
- A separate license is required for each location.
- New locations must be added to your seller's permit before a cigarette and tobacco product license can be activated for that location.
- Valid for 12 months and must be renewed annually.
- Must be renewed timely to avoid $100 reinstatement fee.
- A license is not assignable or transferable.
- BOE tobacco license is separate from a local city or county tobacco license.

Wholesaler or Distributor License

- To legally sell cigarettes and tobacco products to other retailers or wholesalers, you must have a Distributor or Wholesaler License ($1,000 annual fee).
- A Retailer's cigarette and tobacco license allows you to make **only** retail sales to legal-aged consumers.
- For more information on obtaining a Distributor or Wholesaler License and its requirements, contact the Special Taxes & Fees Department at 1-800-400-7115.

INSPECTIONS

The BOE conducts inspections of all businesses selling cigarettes and tobacco products.

- We will:
  - Identify ourselves, show our BOE ID, and give our business card.
  - Explain why we are there and what we will be inspecting.
  - Ask the person behind the counter for an ID and their relation to the business (i.e., owner, relative, employee, etc.).
  - Ask to see your last 12 months of tobacco product invoices.

We will also:

- Ask where cigarette and tobacco products are stored and permission to inspect these areas.
- Request access to any secured cigarette/tobacco storage areas.
- Check to see that your retail cigarette/tobacco license (LRQ) and seller's permit (SR) are posted.
- Verify that our registration information for your business is current.

and . . .

- Verify the STAKE Act sign is posted. If not visible, we will provide a sign.
- Ensure that single sticks of cigarettes are not being sold.
- Check cigarette packs are stamped and scan the stamps to verify that tax stamps are valid.
- Verify all cigarettes are listed on the CA Tobacco Directory.

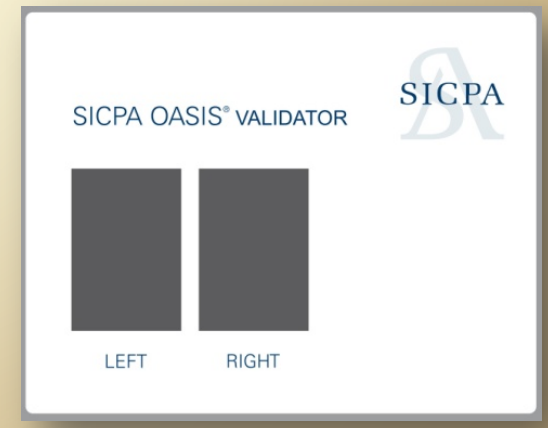
Note: *As of 9/22/09 flavored cigarettes are banned from sale in the U.S. and are subject to seizure.*

Cigarette Tax Stamp

OLD

NEW

- New Design:
  - Primarily yellow-gold
  - Color shift - left edge changes from green to blue when tilted
- Unique 6-digit serial number; no 2 stamps have the same number.
- Stamp Validator:
  - allows you to determine if the stamp is authentic
  - to purchase, call 1-916-341-6923
- Old stamp shown above is still valid



California Tobacco Directory

Only cigarette brands and roll-your-own tobacco products listed in the Attorney General's California Tobacco Directory may be:

- sold
- offered for sale, or
- possessed for sale in California

For the current list of tobacco product manufacturers and their brands that are certified for sale in California, check the Attorney General's website at:

http://ag.ca.gov/tobacco/directory.htm

When products are removed from the CA Tobacco Directory, the law allows retailers to

- possess
- transport, and
- sell

tax-stamped cigarettes for **60** days from the effective date of the product's removal. After the 60 days, the "delisted" products may be seized.

NOTE: Your distributor may offer credit for returned merchandise that has been removed from the Tobacco Directory.

We will also:

- Verify that all cigarettes comply with the *California Cigarette Fire Safety and Firefighter Protection Act.*

- Only cigarettes certified by the manufacturer and approved by the Office of the State Fire Marshall as self-extinguishing may be sold in California (FSC).

INVOICES

You can expect us to:

- Ask for your last 12 months of purchase invoices for cigarette and tobacco products.
- Verify that excise tax is paid on all tobacco products.
  - All tobacco products are considered untaxed unless proof is provided of taxes paid.
  - Products such as Hookah (shisha) are also considered "other tobacco product" (OTP) and subject to excise tax.
- Verify that your invoices are valid and are from a BOE licensed distributor or wholesaler.

  You can determine if a distributor's or wholesaler's license is valid on the BOE's website at ***www.boe.ca.gov***.

A valid cigarette or tobacco product purchase invoice must be legible and contain:

- The date of purchase.
- An itemized list of products purchased.
- The name, address, telephone number, and license number of the wholesaler/distributor from whom the cigarettes and/or tobacco products were purchased.
- The retailer's name, address, and license number.
- The amount of CA excise taxes paid.
  A distributor may use the statement: *"All California cigarette and tobacco product taxes are included in the total amount of this invoice."*

04354

[redacted]

CUSTOMER'S ORDER NO. DATE 10/02/07

NAME [redacted] 12:05 PM

ADDRESS

CITY, STATE, ZIP SANTA ROSA

SOLD BY | CASH | C.O.D. | CHARGE | ON ACCT. | MDSE RETD | PAID OUT

QUANTITY	DESCRIPTION	PRICE	AMOUNT
1			
2 1	COPENHAGEN SNUFF	46.25	46.25
3			
4			
5 2	COPENHAGEN L.C	23.27	46.54
6			
7			
8			
9 2	2PAN/5PK	31.00	62.00
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			

Charge 10/02

TOTAL DUE 154.79

TOTAL DUE [illegible]

RECEIVED BY RGM

KEEP THIS SLIP FOR REFERENCE

5805

Invalid Invoice

On Time DISTRIBUTION
123 LeSale Avenue
Anytown, CA 95000
916-555-5555
LD QET 90-000000

Invoice

No. 1066

Date: June 1, 2015

Bill To:

Linda Step
Linda's Smoke Shop
456 Smokey Drive
Anycity, CA 96000
LR QET 91-999999

Ship To:

Linda Step
Linda's Smoke Shop
456 Smokey Drive
Anycity, CA 96000
LR QET 91-999999

Description	Quantity	Price Each	Amount
Copenhagen Longcut	63	20.99	1,322.37
Copenhagen Pouch	10	20.99	209.90
Skoal Straight	9	41.99	377.91
Skoal Wintergreen	9	41.99	377.91
Time Menthol	12	27.99	335.88
Marlboro King Box	30	49.09	1,472.70
Camel Crush Regular Box	15	49.09	736.35
Swisher Sweets Cigarrillos 2/99c Grape	20	21.99	439.80
		TOTAL	$ 5,272.82

All California cigarette and tobacco product taxes are included in the total amount of this invoice.

0 – 30 days	31 – 60 days	61 – 90 days	> 90 days	Total
$ 5,272.82				$ 5,272.82

Valid Purchase Invoice

Retailers with multiple locations…

Transfer of tobacco products between retail locations is allowed **only** when the legal owner (as registered with the BOE) of the licensed location transferring the product is the same as the legal owner of the licensed location receiving the product.

For example:

Store Transferring Product	Store Receiving Product	Is It Allowed?
John Smith – sole proprietor	John Smith – sole proprietor	**Yes**
John Smith – sole proprietor	John Smith – corporate officer	**No**
John Smith – sole proprietor	John Smith – partner	**No**

Preparing a Transfer Log

The guidelines below should be followed when a retailer with multiple licensed locations transfers product between locations.

Prepare a transfer log **at the time of transfer.** Transfer logs created or provided after an inspection are not acceptable. A copy of the transfer log and invoices should be kept at both locations. The log should include:

- The transferring retail location and license information where the original purchase was made
- The receiving retail location and license information where the product was transferred
- The supplier's name, license number, and date of original purchase
- A detailed description and quantity of product transferred (i.e., brand, type of package, flavor, style, etc.)

Sample Log

Store Transferring Product	Store Receiving Product	Date of Transfer	Items Transferred	Original Purchase From
A Street Market 123 A Street Anywhere, CA LRQ 91-000000	B Street Market 123 B Street Anywhere, CA LRQ 91-111111	March 2, 2010	▪ 50 packs Marlboro cigarettes, 100s ▪ 5 boxes Romeo y Juliet Cigars (25 ea)	LD Tobacco Distributors LDQ 90-222222 February 14, 2010
A Street Market 123 A Street Anywhere, CA LRQ 91-000000	B Street Market 123 B Street Anywhere, CA LRQ 91-111111	January 31, 2011	▪ 7 rolls Grizzly Long Cut, Mint (5 ea) ▪ 2 packs Black & Mild cigars, wine flavor (5 ea) ▪ 3 packs Black & Mild cigars, wine flavor, wood tip (5 ea)	S&W Wholesale LWQ 90-333333 December 27, 2010

SEIZURES

The BOE may seize cigarettes or tobacco products for many reasons, including:

- Cigarettes with counterfeit-stamps, unstamped cigarettes, out-of-state stamped cigarettes, cigarettes with reused tax stamps, or counterfeit cigarettes
- Cigarettes "Not for Sale in U.S."
- Cigarettes not listed in the Attorney General's CA Tobacco Directory
- Untaxed Tobacco:
  - Products purchased from an unlicensed out-of-state supplier
  - Products not supported by valid purchase invoices

Products will also be seized if:

- There are continued unlicensed sales of cigarettes or tobacco.
- Cigarettes or tobacco products are sold or gifted while a cigarette and tobacco license is suspended or revoked.

Note: Products legally seized for continued sales or gifting during a period of suspension or revocation are forfeited to the state and may not be petitioned for their return.

What happens if products are subject to seizure?

- We will take a physical inventory of what is to be seized and list the products on the *Receipt for Property Seized.*
- This *Receipt* shows:
  - Date and time of seizure
  - Name and signature of the BOE inspector seizing the product
  - Name of the owner of items seized (i.e., sole proprietor, LLC, corporation, etc.) and business address where the seizure occurred

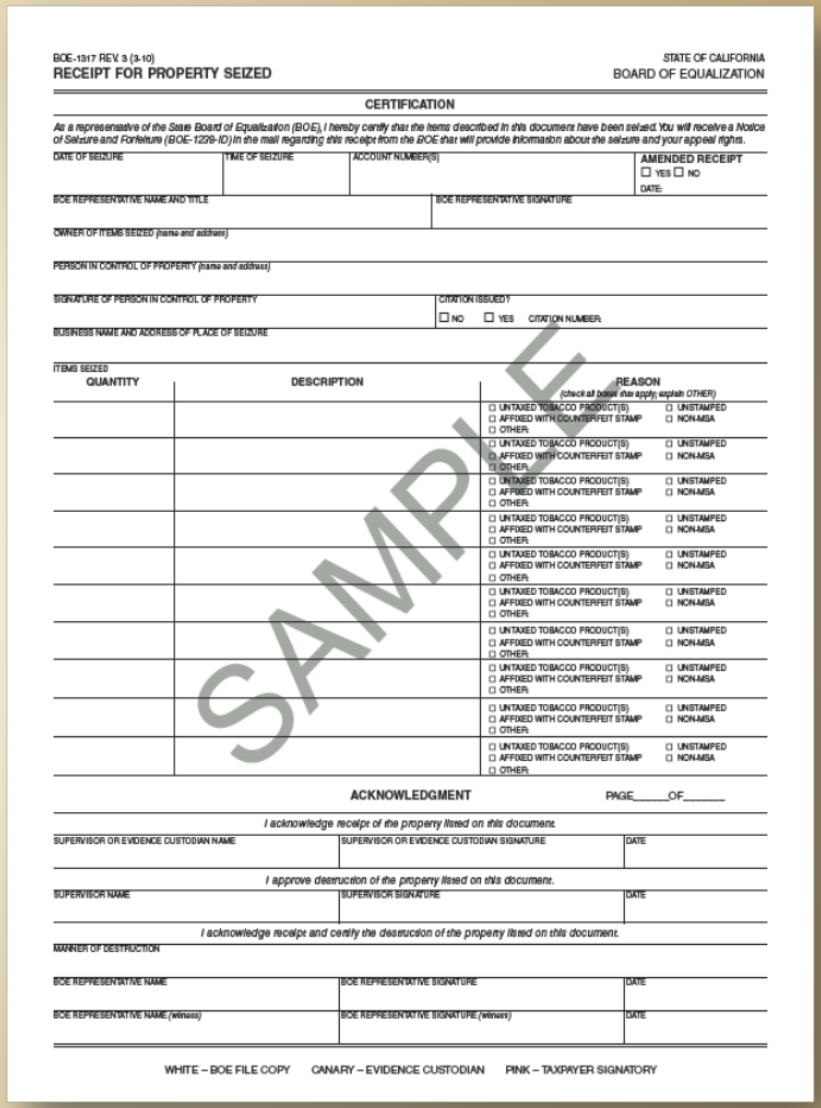
The Receipt also includes:

- The name of the person in control of the property (may be owner or employee), their address and signature.

  Note: *Signing the Receipt does not waive your petition rights; it only confirms that the products listed on the form were seized.*

- Details of items seized; this will include a description of the product, quantities of each, and the reason for its seizure.

A copy of the *Receipt* will be provided at the time of the seizure.



BOE-1317 REV. 3 (3-10)

STATE OF CALIFORNIA

RECEIPT FOR PROPERTY SEIZED

BOARD OF EQUALIZATION

CERTIFICATION

As a representative of the State Board of Equalization (BOE), I hereby certify that the items described in this document have been seized. You will receive a Notice of Seizure and Forfeiture (BOE-1229-ID) in the mail regarding this receipt from the BOE that will provide information about the seizure and your appeal rights.

DATE OF SEIZURE | TIME OF SEIZURE | ACCOUNT NUMBER(S) | AMENDED RECEIPT ☐ YES ☐ NO DATE:

BOE REPRESENTATIVE NAME AND TITLE | BOE REPRESENTATIVE SIGNATURE

OWNER OF ITEMS SEIZED *(name and address)*

PERSON IN CONTROL OF PROPERTY *(name and address)*

SIGNATURE OF PERSON IN CONTROL OF PROPERTY | CITATION ISSUED? ☐ NO ☐ YES CITATION NUMBER:

BUSINESS NAME AND ADDRESS OF PLACE OF SEIZURE

ITEMS SEIZED

QUANTITY	DESCRIPTION	REASON *(check all boxes that apply; explain OTHER)*
		☐ UNTAXED TOBACCO PRODUCT(S) ☐ AFFIXED WITH COUNTERFEIT STAMP ☐ OTHER: ☐ UNSTAMPED ☐ NON-MSA
		☐ UNTAXED TOBACCO PRODUCT(S) ☐ AFFIXED WITH COUNTERFEIT STAMP ☐ OTHER: ☐ UNSTAMPED ☐ NON-MSA
		☐ UNTAXED TOBACCO PRODUCT(S) ☐ AFFIXED WITH COUNTERFEIT STAMP ☐ OTHER: ☐ UNSTAMPED ☐ NON-MSA
		☐ UNTAXED TOBACCO PRODUCT(S) ☐ AFFIXED WITH COUNTERFEIT STAMP ☐ OTHER: ☐ UNSTAMPED ☐ NON-MSA
		☐ UNTAXED TOBACCO PRODUCT(S) ☐ AFFIXED WITH COUNTERFEIT STAMP ☐ OTHER: ☐ UNSTAMPED ☐ NON-MSA
		☐ UNTAXED TOBACCO PRODUCT(S) ☐ AFFIXED WITH COUNTERFEIT STAMP ☐ OTHER: ☐ UNSTAMPED ☐ NON-MSA
		☐ UNTAXED TOBACCO PRODUCT(S) ☐ AFFIXED WITH COUNTERFEIT STAMP ☐ OTHER: ☐ UNSTAMPED ☐ NON-MSA
		☐ UNTAXED TOBACCO PRODUCT(S) ☐ AFFIXED WITH COUNTERFEIT STAMP ☐ OTHER: ☐ UNSTAMPED ☐ NON-MSA
		☐ UNTAXED TOBACCO PRODUCT(S) ☐ AFFIXED WITH COUNTERFEIT STAMP ☐ OTHER: ☐ UNSTAMPED ☐ NON-MSA
		☐ UNTAXED TOBACCO PRODUCT(S) ☐ AFFIXED WITH COUNTERFEIT STAMP ☐ OTHER: ☐ UNSTAMPED ☐ NON-MSA

SAMPLE

ACKNOWLEDGMENT PAGE_____OF_____

I acknowledge receipt of the property listed on this document.

SUPERVISOR OR EVIDENCE CUSTODIAN NAME | SUPERVISOR OR EVIDENCE CUSTODIAN SIGNATURE | DATE

I approve destruction of the property listed on this document.

SUPERVISOR NAME | SUPERVISOR SIGNATURE | DATE

I acknowledge receipt and certify the destruction of the property listed on this document.

MANNER OF DESTRUCTION

BOE REPRESENTATIVE NAME | BOE REPRESENTATIVE SIGNATURE | DATE

BOE REPRESENTATIVE NAME *(witness)* | BOE REPRESENTATIVE SIGNATURE *(witness)* | DATE

WHITE – BOE FILE COPY CANARY – EVIDENCE CUSTODIAN PINK – TAXPAYER SIGNATORY

When we seize cigarette or tobacco products, we are required to notify business owners in writing:

- That their product was seized
- What was seized
- When it occurred
- Their right to petition

This information is mailed to the business owner(s) with the *Notice of Seizure and Forfeiture.*

To request the return of property seized, a *Verified Petition for Release or Recovery of Property* must be filed in writing within **20 days** from the date on the *Notice of Seizure and Forfeiture*.

Note: The BOE cannot return seized cigarettes or tobacco products unless they were erroneously or illegally seized.

Public Notice

The BOE is required to publicly notice the seizure of cigarettes or tobacco products when:

- The seizure is 61 or more cartons of cigarettes,
- The wholesale cost of tobacco products seized is equivalent to 61 cartons or more of cigarettes, or
- The combined value of cigarettes and tobacco products seized is equivalent to 61 cartons or more of cigarettes.

Notice of Seizure Website:

www.boe.ca.gov/news/seizurecigtoboprod.htm

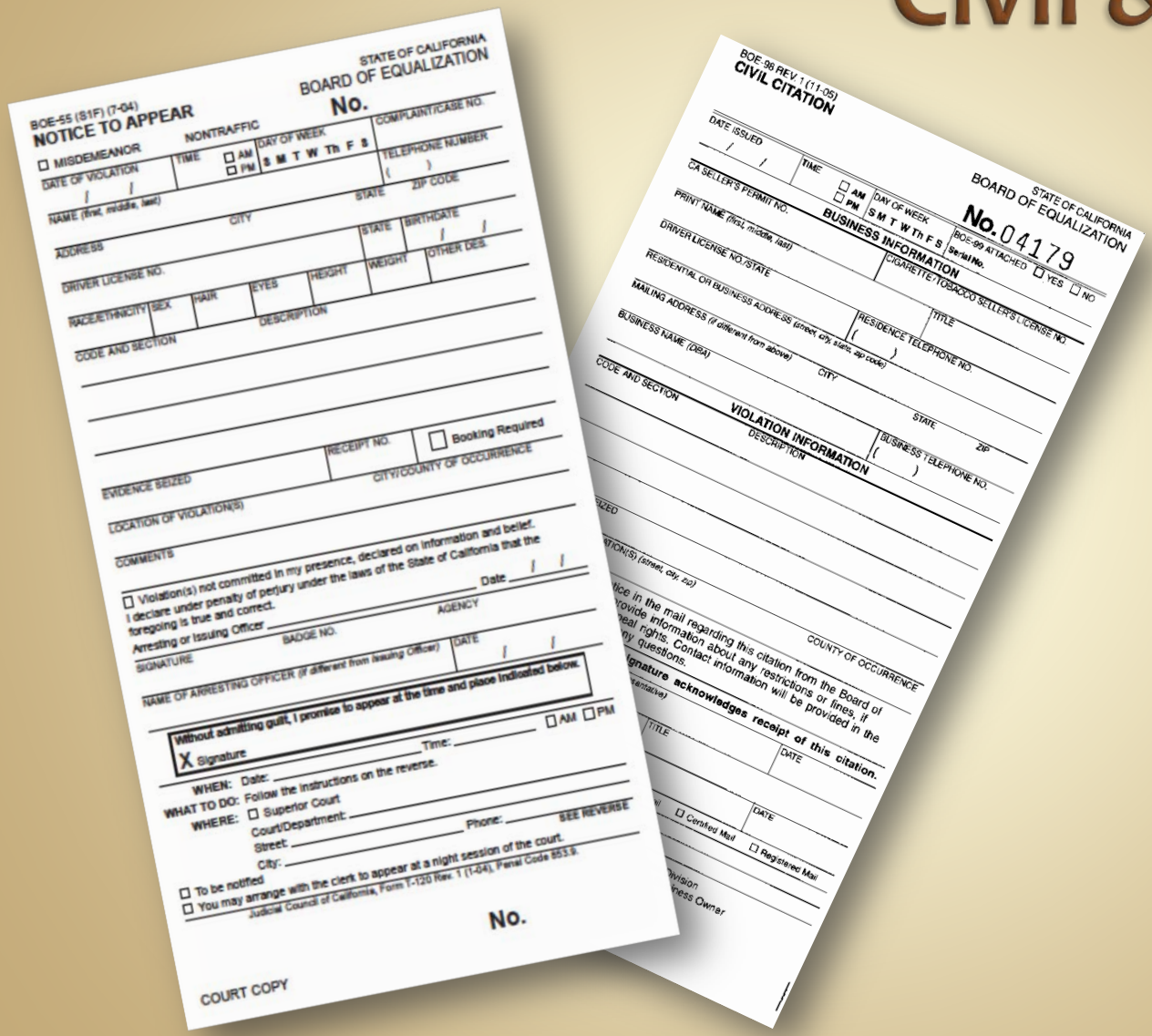
What happens to seized product?

- Seized property is stored in a secured area as evidence.
- When the petition process is complete and no further action is necessary, the evidence custodian will destroy forfeited products.
- The time between seizure and destruction of property seized will vary depending on the circumstances of the seizure and/or length of the petition process.

CITATIONS

- A citation, civil or criminal, is a notice of a violation of the law.
- The BOE issues citations for violations of the:
  - Cigarette and Tobacco Products Licensing Act
  - California Cigarette and Tobacco Tax Laws
- We may issue a citation if violations of these laws are found during our inspection.

Civil & Criminal Citations



How can citations be avoided?

- Make sure your cigarette/tobacco license is displayed.
- Keep 12 months of valid purchase invoices on the premises. Tobacco invoices should reflect that excise taxes were paid.
- Buy from licensed distributors/ wholesalers. To verify a valid distributor or wholesaler license, check the BOE website: ***www.boe.ca.gov/sptaxprog/cig_n_tob_prod_lic.htm***.
- Sell only cigarettes and roll-your-own tobacco products that are listed on the California Tobacco Directory.

What happens when a citation is issued?

- We will fully explain why the citation is being issued and the specific section(s) of law violated.
- Civil citations are handled by the BOE Special Taxes Department.
- Criminal citations are processed through the Courts.
- We will explain the citation process to you, including your right to appeal.

Penalties and Fines

Depending on the violations cited, penalties may include but are not limited to:

- A Warning Notice
- Suspension or revocation of license
- Fines up to $50,000 (not to exceed max allowed by statute)
- Imprisonment not to exceed 1 year
- Both fines and imprisonment

The level of penalty imposed as a result of a civil or criminal citation will depend on type of violation and frequency of offense.

In the case of criminal citations:

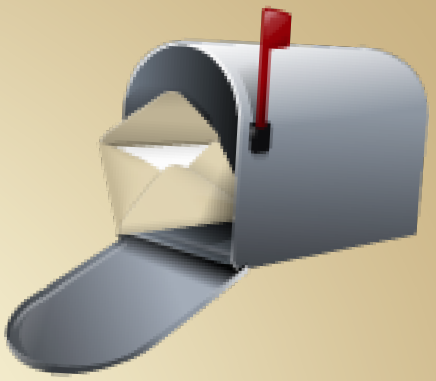
- The BOE may assess additional civil penalties in addition to penalties imposed by the court.
- These additional penalties may include suspension or revocation of the cigarette and tobacco license and possible fines.
- Civil fines assessed by the BOE will be reduced by any court fines imposed.

APPEALS

- Should you receive a citation, you have the right to appeal it. A notice will be mailed to you by the Special Taxes & Fees Department explaining the appeals process .
  - Civil citations may be appealed to the BOE.
  - Criminal citations are processed and adjudicated by the courts. If the BOE imposes additional civil penalties subsequent to the court's decision, you may appeal these penalties to the BOE.
- A written request to appeal must be received within 10 days from the date on the *Notice*.
- If the request is not received timely, the appeal may not be granted and the violation will remain on record.

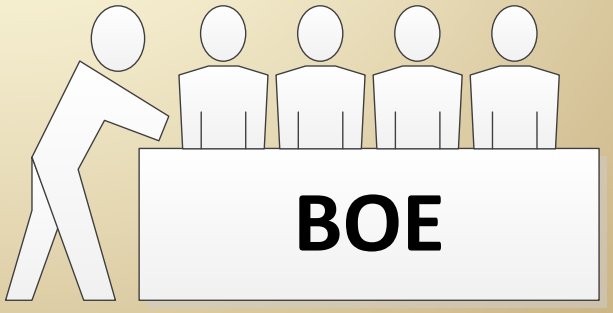
- There are two levels of appeals.
- The first level is a conference conducted by a hearing officer of the Special Taxes & Fees Department.
- A representative from the Investigations Division also participates in this conference.
- All appeals conferences are conducted by telephone.

A Notice of Decision is mailed by the Special Taxes & Fees Department within 90 days after the first-level appeals conference.



- If you disagree with the outcome of the first-level decision, you may appeal the decision within 10 days from the date on the Notice, requesting a second-level appeals conference.
- The second-level conference is conducted by the Appeals Division of the BOE.

- The Appeals Division will issue a *Notice of Decision* of the second-level appeals conference.
- The decision of this appeals conference is final unless the outcome is a revocation of your license or a fine of $2,500 or more.
- Revocations and fines over $2,500 may be appealed for a hearing before the BOE's elected Board Members.
- The Board Hearing is the final step of the appeal process within the BOE.



SUSPENDED LICENSE

The BOE may suspend your cigarette and tobacco product license for violations of the cigarette and tobacco tax laws.

- Suspensions may be issued for varying violations and range in number of days.
- The BOE website lists businesses with suspended licenses.

STATE OF CALIFORNIA
BOARD OF EQUALIZATION

NOTICE OF SUSPENSION

CIGARETTE and TOBACCO PRODUCTS RETAILER'S LICENSE NUMBER:

The State Board of Equalization hereby gives notice that the above-stated Cigarette and Tobacco Products Retailer's License issued to:

Business Name (DBA):

Is suspended for violation of Business and Professions Code section 22974.7

DATE OF SUSPENSION: -

This notice must be posted at the retail location subject to the suspension for the duration of the suspension.

Any retailer who fails to post, alters, or removes this notice before the required posting period expires, is subject to a civil penalty of $1,000 for each offense.

BOE-459 (11-10)

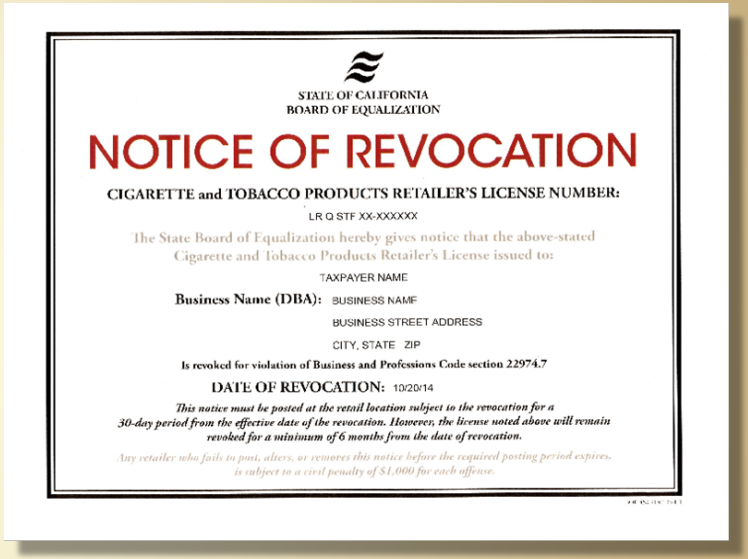
SAMPLE

www.boe.ca.gov/sptaxprog/pdf/cigtoblic_suspen.pdf

REVOKED LICENSE

The BOE may revoke your cigarette and tobacco product license for:

- Selling cigarettes or tobacco products during a suspension period
- Revocation of your seller's permit
- A tobacco-related felony conviction



STATE OF CALIFORNIA
BOARD OF EQUALIZATION

NOTICE OF REVOCATION

CIGARETTE and TOBACCO PRODUCTS RETAILER'S LICENSE NUMBER:
LR Q STF XX-XXXXXX

The State Board of Equalization hereby gives notice that the above-stated Cigarette and Tobacco Products Retailer's License issued to:

TAXPAYER NAME

Business Name (DBA): BUSINESS NAME
BUSINESS STREET ADDRESS
CITY, STATE ZIP

Is revoked for violation of Business and Professions Code section 22974.7

DATE OF REVOCATION: 10/20/14

This notice must be posted at the retail location subject to the revocation for a 30-day period from the effective date of the revocation. However, the license noted above will remain revoked for a minimum of 6 months from the date of revocation.

Any retailer who fails to post, alters, or removes this notice before the required posting period expires, is subject to a civil penalty of $1,000 for each offense.

Revocations:

- Are location specific
- For a minimum of 6 months
- Requires the revocation sign be posted during the first **30 days** of the revocation period

Current tobacco law:

- prohibits displaying for sale, gifting or selling during suspension or revocation,
- requires posting of the Suspension or Revocation Notice during the entire period (Notice provided by the BOE),
- requires posting of the Notice at each entrance and by each register or point of sale,
- imposes a penalty for the continued display for sale of cigarettes or tobacco during a period of suspension or revocation ($1,000 for each offense).

For more information…

The following publications are available on the BOE website.

www.boe.ca.gov

- BOE-438 — *Can Retailers Purchase Cigarette and Tobacco Products over the Internet or from an Unlicensed Supplier?*
- Pub 78 — *Sales of Cigarettes and Tobacco Products in California*
- Pub 93 — *Cigarette and Tobacco Product Taxes*

and . . .

- Pub 152 *Cigarette and Tobacco Product Inspections*
- Pub 161 *Criminal Citations Include a Civil Administrative Process*
- Pub 403 *New California Counterfeit-Resistant Cigarette Tax Stamp*
- Pub 407 *Master Settlement Agreement*
- Pub 429 *Flavored Cigarettes Banned in the United States*

Note: Some publications are available in multiple languages.
http://www.boe.ca.gov/languages/publications.htm

Other educational materials . . .

The California Dept. of Public Health (CDPH), Tobacco Control Program, also produces educational materials for tobacco retailers. These materials are available on the CDPH website.

Brochure: Tobacco Control Laws That Affect Retail Businesses
(http://www.cdph.ca.gov/programs/tobacco/Pages/CTCPPublications.aspx)

Training for Clerks: Stop Tobacco Sales to Youth—California Retailers and Youth Tobacco Law
includes an introductory letter to retailers and a quiz for your clerks
(http://www.cdph.ca.gov/programs/tobacco/Pages/CTCPPublications.aspx)

E-mail Notices

To get the latest information on changes or updates related to the sales of cigarette and tobacco products, you can register for E-mail notification at the BOE website.

http://www.boe.ca.gov/sptaxprog/etfd/index.htm

As information becomes available, notices are automatically e-mailed to you.

Free tobacco classes…

If you would like to attend an instructor-led tobacco class or schedule a class just for your organization or group, visit the BOE **Free Tobacco Seminar** website shown below or call 1-916-322-8536.

http://www.boe.ca.gov/sutax/cigtobclass.htm

Contact information…

- **For information regarding licenses, civil citations, petitions, or appeals:**

  Special Taxes Department, MIC:88
  State Board of Equalization
  PO Box 942879 — Phone: 1-800-400-7115
  Sacramento, CA 94279-0088 — Fax: 1-916-323-9297

- **For information regarding inspections, seizures, or criminal citations:**

  Investigations Division, MIC:42
  State Board of Equalization
  PO Box 942879 — Phone: 1-916-324-0105
  Sacramento, CA 94279-0042 — Fax: 1-916-324-1578

Questions