

# CITATIONS

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- 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.

The image shows two forms from the State of California Board of Equalization. The top form is a 'NOTICE TO APPEAR' (BOE-55 (S1F) (7-04)) for a misdemeanor non-traffic violation. It includes fields for date of violation, time, name, address, driver license number, and a signature line for the arresting officer. The bottom form is a 'CIVIL CITATION' (BOE-98 REV. 1 (11-05)) for a violation of the Cigarette and Tobacco Products Licensing Act. It includes fields for date issued, business information (seller's permit, name, address), violation information (description, location), and signature lines for the issuer and owner. A legend at the bottom indicates that the original form is for Excise Taxes and Fees, pink for Investigations, and yellow for Business Owners.

- Sell only cigarettes and roll-your-own tobacco products that are listed on the California Tobacco Directory.
- Make sure your cigarette/tobacco license is displayed.
- Keep 12 months of valid purchase invoices on the premises. Tobacco invoices should reflect the excise taxes were paid.
- Buy only from licensed wholesalers, distributors, importers, or manufacturers.

To verify a valid distributor or wholesaler license, check the BOE website: [www.boe.ca.gov/sptaxprog/cig\\_n\\_tob\\_prod\\_lic.htm](http://www.boe.ca.gov/sptaxprog/cig_n_tob_prod_lic.htm).

How can  
citations  
be  
avoided?

# 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 and Fees Division.
- 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.

