

# SEIZURES

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

- Cigarettes with counterfeit stamps, unstamped cigarettes (*wholesalers*), out-of-state stamped cigarettes, reused stamps, or counterfeit cigarettes
- Cigarettes “Not for Sale in U.S.”
- Cigarettes not listed in the Attorney General’s CA Tobacco Directory (*distributors making out-of-state sales allowed*)
- Untaxed Tobacco
  - Products purchased from an unlicensed supplier
  - Products not supported by valid purchase invoices



## Products will also be seized if:

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



**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 the items to be seized and list all the products on a *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





# Notice of Seizure and Forfeiture

When we seize cigarette or tobacco products, the BOE is 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*.



# Public Notice



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### Notice of Cigarette & Tobacco Product Seizures

Pursuant to Revenue and Taxation Code section 30437(b)(1), the Board of Equalization herein gives notice of seizure and forfeiture of property seized from the following California businesses. This list includes notices posted within the last six months.

BOE Notice of Seizure Website:  
*[www.boe.ca.gov/news/seizurecigtoboprod.htm](http://www.boe.ca.gov/news/seizurecigtoboprod.htm)*

The BOE is also 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.

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 of the Notice of Seizure and Forfeiture.



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

- Products seized are 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.

**What happens to seized product?**