
Suspended License

- A suspended cigarette and tobacco license prohibits the sale of cigarettes or tobacco products at the business location cited.
- Suspensions may range from 10 to 30 days.
- The BOE website lists businesses with suspended Cigarette and Tobacco Product Licenses.

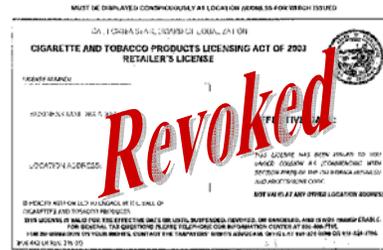
www.boe.ca.gov/sptaxprog/spexcise.htm

If your license is suspended as a result of a citation or seizure, the period of suspension can range from 10 to 30 days. The Board's website maintains a list of all businesses with a suspended Cigarette and Tobacco Product License.

Revoked License

Selling cigarettes or tobacco products while a cigarette and tobacco license is suspended will result in the revocation of the license.

- Revocations are:
 - Location specific.
 - For a minimum of 6 months.



If you sell cigarettes or tobacco products during your suspension period, all the cigarettes and tobacco products at that business location may be seized, additional fines or penalties imposed, and your license revoked. At a minimum, your license will be revoked for 6 months. The revocation of your cigarette and tobacco license does not affect your seller's permit or your ability to make other sales.

Revoked License

Revocation of a cigarette and tobacco product license will also occur:

- When a seller's permit becomes revoked.
- For a felony conviction.

Example:

- Counterfeiting tax stamps.
- Tax evasion of \$25,000 or more in tax in 12 consecutive months.
- Any permit revoked under any provisions of the Revenue and Taxation Code.

The revocation of a cigarette and tobacco product license will also occur when a seller's permit becomes revoked or when an individual has a felony conviction. Examples of felony convictions can include a person convicted for counterfeiting tax stamps or evasion of \$25,000 or more in tax in 12 consecutive months. A license may also be revoked if any other permit required by the Board of Equalization is revoked under provisions of the Revenue and Taxation Code.