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# 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.

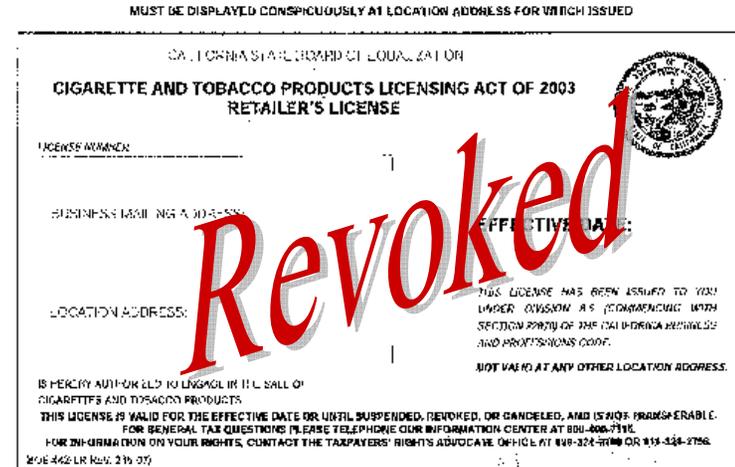
*[www.boe.ca.gov/sptaxprog/spexcise.htm](http://www.boe.ca.gov/sptaxprog/spexcise.htm)*

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# 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.



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# 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.
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