



# Special Notice

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SACRAMENTO, CA 95814

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BOE WEBSITE AND  
BOARD MEMBER CONTACT  
INFORMATION  
[www.boe.ca.gov](http://www.boe.ca.gov)

TAXPAYER INFORMATION  
SECTION  
800-400-7115  
TDD/TTY  
800-735-2929

## Information Regarding Federal Ban on Flavored Cigarettes

Effective September 22, 2009, cigarettes that contain certain characterizing flavors are considered adulterated and the manufacture, import, and sale of these products are banned under the Federal Food, Drug, and Cosmetic Act amended by the Family Smoking Prevention and Tobacco Control Act (FSPTCA). The FSPTCA provides the Food and Drug Administration (FDA) with regulatory authority over the manufacture, marketing, and distributing of tobacco products. Specifically, section 907(a)(1)(A) established a tobacco product special rule for cigarettes that states in part:

...a cigarette or any of its component parts (including the tobacco, filter, or paper) shall not contain, as a constituent (including a smoke constituent) or additive, an artificial or natural flavor (other than tobacco or menthol) or an herb or spice, including strawberry, grape, orange, clove, cinnamon, pineapple, vanilla, coconut, licorice, cocoa, chocolate, cherry or coffee, that is a characterizing flavor of the tobacco product or tobacco smoke.

These products can no longer be manufactured, imported, or sold in the United States and could be seized by federal, state or local law enforcement authorities. For general information regarding the FDA's Tobacco Program and the ban on flavored cigarettes, please refer to the FDA's website at [www.fda.gov/TobaccoProducts/default.htm](http://www.fda.gov/TobaccoProducts/default.htm).

Cigarettes banned by the FSPTCA have been and may continue to be removed from the California Tobacco Directory by California's Attorney General. As a reminder to all Cigarette and Tobacco Products Licensees, please refer to the California Tobacco Directory provided at: <http://ag.ca.gov/tobacco/directory.php> for a list of cigarette manufacturers and brand families that are authorized for sale in California. It is illegal for distributors to affix a California tax stamp on packages of cigarettes or pay the tax on roll-your-own product unless the manufacturer and the brand family are listed in the California Tobacco Directory.

If you have any questions regarding this notice, please call the Taxpayer Information Section at 800-400-7115 (TDD/TTY: 800-735-2929). Customer service representatives are available weekdays from 8:00 a.m. to 5:00 p.m. Pacific Time, except state holidays.



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If you would like to know more about your rights as a taxpayer or if you have not been able to resolve a problem through normal channels (for example, by speaking to a supervisor), please see publication 70, *Understanding Your Rights as a California Taxpayer*, or contact the Taxpayers' Rights Advocate Office for help at 916-324-2798 (or toll-free, 888-324-2798). Their fax number is 916-323-3319. If you prefer, you can write to: Taxpayers' Rights Advocate, MIC:70; State Board of Equalization; P.O. Box 942879; Sacramento, CA 94279-0070.