

Can Cigarette and Tobacco Products Retailers Purchase Cigarette and Tobacco Products over the Internet or from an Unlicensed Supplier?

Things to Know Before You Buy Cigarette and Tobacco Products!

Q: I am a cigarette and tobacco products retailer and I found a great price for some tobacco products being sold by a company over the Internet. Can I purchase these products for resale in my store?

A: That depends. In California, a licensed retailer may only purchase tax paid cigarettes or tobacco products from a licensed California distributor or wholesaler. You can check the State Board of Equalization's (BOE's) website to verify if the company is licensed. Go to <https://efile.boe.ca.gov/boewebservices/verification.jsp>, and click on both distributor and wholesaler for a complete listing of registered accounts.

In addition, any cigarette brand or roll-your-own tobacco products you intend to sell must be listed on the California Attorney General's Tobacco Directory. For more information, visit www.oag.ca.gov/tobacco/directory.

Q: I checked the BOE website and found out the seller does not have a distributor or wholesaler license with California. No wonder his price is so low! Can I still purchase these products?

A: You can if you are registered as a licensed cigarette and/or tobacco distributor. If you are not a licensed distributor, you must first apply with the BOE. You will need to post a minimum security deposit of \$1,000 and obtain a license which requires an annual fee of \$1,000. You can apply online for a license using eServices, available on our website at www.boe.ca.gov. eServices is also available in our field offices. Please contact our Taxpayer Information Section for assistance at 1-800-400-7115 (TTY:711).

PROTECT YOURSELF!

BOE Publications and Tools Are Available to Help You as a Retailer.

- Read publication 78, *Sales of Cigarettes and Tobacco Products in California*.
- Read publication 152, *Cigarette and Tobacco Product Inspections*.
- Verify a distributor or wholesaler license by name or license number online.
- Sign up for Cigarette and Tobacco Products Tax email notifications.
- Sign up for classes on Cigarette and Tobacco Products Licensing.
- Watch our online Cigarette and Tobacco Products video presentation.

For more information, please visit our website at
www.boe.ca.gov



California State Board
of Equalization