



STATE BOARD OF EQUALIZATION
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November 17, 2009

RAMON J. HIRSIG
Executive Director

SPECIAL NOTICE

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.

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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EXCISE TAXES DIVISION