

State of California
BOARD OF EQUALIZATION

CIGARETTE TAX REGULATIONS

Regulation 4041. COMMON CARRIER DELIVERY REPORTS.

Authority cited: Section 30451, Revenue and Taxation Code. *Reference:* Sections 30186 and 30454, Revenue and Taxation Code.

Every common carrier making a delivery of cigarettes to a consignee in this State, the shipment of which originated outside this State shall report to the board not later than the 25th day of the calendar month following the calendar month in which the delivery of the cigarettes or tobacco products was made, the following information concerning the shipment:

- (a) the name of the shipper and the point of origin;
- (b) the name of the consignee and the address to which delivered;
- (c) the date and number of the waybill covering the shipment;
- (d) the number of cases, bales or other containers of cigarettes delivered, and the quantity of cigarettes contained therein, and the quantity of tobacco products delivered, as shown by the shipping documents; and
- (e) in the case of rail shipments, the car initials and number; and
- (f) in the case of water shipments, the name of the vessel and the number of the steamship bill of lading.

This report shall be made on a form prescribed by the Board, which may include, but not be limited to, electronic media, and filed with the Board at Sacramento.

History: Adopted June 24, 1959. Amended October 10, 1968, effective November 13, 1968.

Change without regulatory effect adding a comma after "State" and adding "or tobacco products" after "delivery of the cigarettes" in the first part of the regulation; adding a comma after "cigarettes delivered," deleting "and" before "the quantity of cigarettes," and adding ", and the quantity of tobacco products delivered," after "contained therein" in subdivision (d); adding "the board, which may include, but not be limited to, electronic media," after "prescribed by" in the last sentence of the regulation; and adding authority and reference notes filed March 30, 2010 pursuant to section 100, title 1, California Code of Regulations (Register 2010, No. 15-Z).