SEIZURES

The BOE may seize cigarettes or tobacco products for many reasons, including:

- Cigarettes with counterfeit-stamps, unstamped cigarettes, out-of-state stamped cigarettes, cigarettes with reused tax stamps, or counterfeit cigarettes
- Cigarettes "Not for Sale in U.S."
- Cigarettes not listed in the Attorney General's CA Tobacco Directory
- Untaxed Tobacco:
  - Products purchased from an unlicensed out-of-state supplier
  - Products not supported by valid purchase invoices

Products will also be seized if:

- There are continued unlicensed sales of cigarettes or tobacco.
- Cigarettes or tobacco products are sold or gifted while a cigarette and tobacco license is suspended or revoked.

Note: Products legally seized for continued sales or gifting during a period of suspension or revocation are forfeited to the state and may not be petitioned for their return.

What happens if products are subject to seizure?

- We will take a physical inventory of what is to be seized and list the products on the *Receipt for Property Seized.*
- This *Receipt* shows:
  - Date and time of seizure
  - Name and signature of the BOE inspector seizing the product
  - Name of the owner of items seized (i.e., sole proprietor, LLC, corporation, etc.) and business address where the seizure occurred

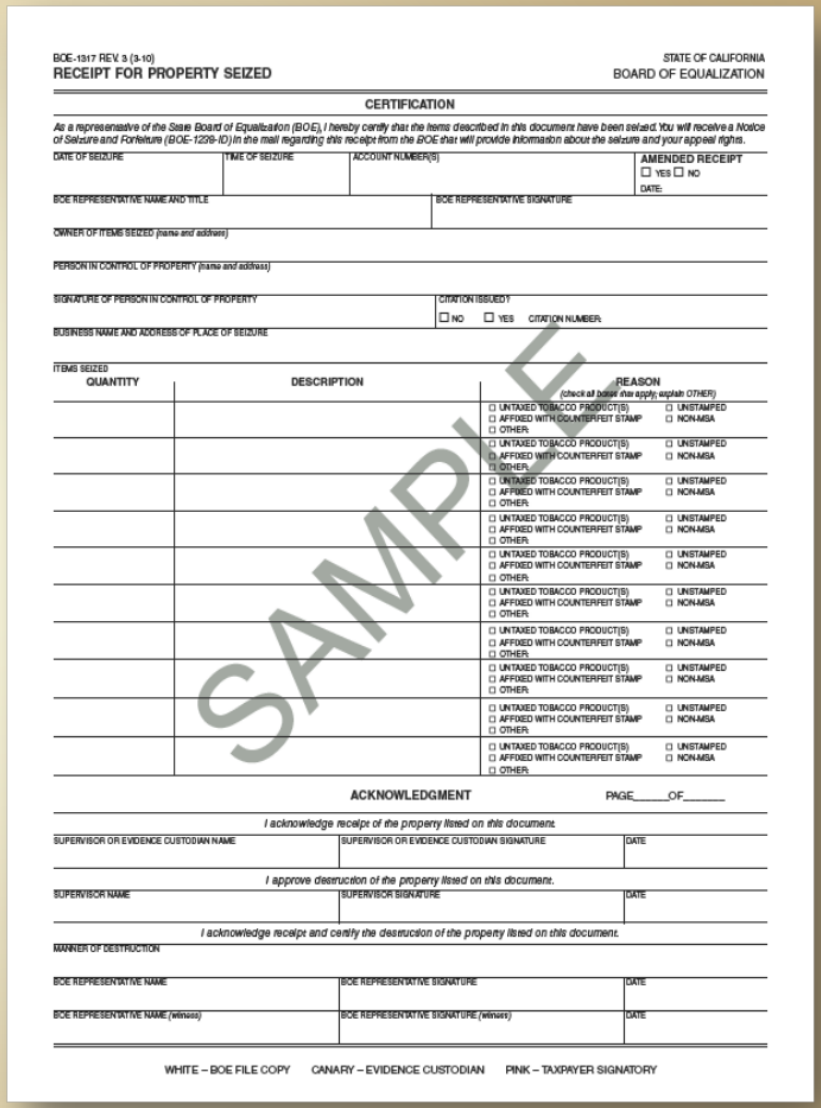
The Receipt also includes:

- The name of the person in control of the property (may be owner or employee), their address and signature.

  Note: *Signing the Receipt does not waive your petition rights; it only confirms that the products listed on the form were seized.*

- Details of items seized; this will include a description of the product, quantities of each, and the reason for its seizure.

A copy of the *Receipt* will be provided at the time of the seizure.



BOE-1317 REV. 3 (3-10)

STATE OF CALIFORNIA

RECEIPT FOR PROPERTY SEIZED

BOARD OF EQUALIZATION

CERTIFICATION

As a representative of the State Board of Equalization (BOE), I hereby certify that the items described in this document have been seized. You will receive a Notice of Seizure and Forfeiture (BOE-1229-IO) in the mail regarding this receipt from the BOE that will provide information about the seizure and your appeal rights.

DATE OF SEIZURE | TIME OF SEIZURE | ACCOUNT NUMBER(S) | AMENDED RECEIPT ☐ YES ☐ NO DATE:

BOE REPRESENTATIVE NAME AND TITLE | BOE REPRESENTATIVE SIGNATURE

OWNER OF ITEMS SEIZED *(name and address)*

PERSON IN CONTROL OF PROPERTY *(name and address)*

SIGNATURE OF PERSON IN CONTROL OF PROPERTY | CITATION ISSUED? ☐ NO ☐ YES CITATION NUMBER:

BUSINESS NAME AND ADDRESS OF PLACE OF SEIZURE

ITEMS SEIZED

QUANTITY	DESCRIPTION	REASON *(check all boxes that apply; explain OTHER)*
		☐ UNTAXED TOBACCO PRODUCT(S) ☐ UNSTAMPED ☐ AFFIXED WITH COUNTERFEIT STAMP ☐ NON-MSA ☐ OTHER:
		☐ UNTAXED TOBACCO PRODUCT(S) ☐ UNSTAMPED ☐ AFFIXED WITH COUNTERFEIT STAMP ☐ NON-MSA ☐ OTHER:
		☐ UNTAXED TOBACCO PRODUCT(S) ☐ UNSTAMPED ☐ AFFIXED WITH COUNTERFEIT STAMP ☐ NON-MSA ☐ OTHER:
		☐ UNTAXED TOBACCO PRODUCT(S) ☐ UNSTAMPED ☐ AFFIXED WITH COUNTERFEIT STAMP ☐ NON-MSA ☐ OTHER:
		☐ UNTAXED TOBACCO PRODUCT(S) ☐ UNSTAMPED ☐ AFFIXED WITH COUNTERFEIT STAMP ☐ NON-MSA ☐ OTHER:
		☐ UNTAXED TOBACCO PRODUCT(S) ☐ UNSTAMPED ☐ AFFIXED WITH COUNTERFEIT STAMP ☐ NON-MSA ☐ OTHER:
		☐ UNTAXED TOBACCO PRODUCT(S) ☐ UNSTAMPED ☐ AFFIXED WITH COUNTERFEIT STAMP ☐ NON-MSA ☐ OTHER:
		☐ UNTAXED TOBACCO PRODUCT(S) ☐ UNSTAMPED ☐ AFFIXED WITH COUNTERFEIT STAMP ☐ NON-MSA ☐ OTHER:
		☐ UNTAXED TOBACCO PRODUCT(S) ☐ UNSTAMPED ☐ AFFIXED WITH COUNTERFEIT STAMP ☐ NON-MSA ☐ OTHER:
		☐ UNTAXED TOBACCO PRODUCT(S) ☐ UNSTAMPED ☐ AFFIXED WITH COUNTERFEIT STAMP ☐ NON-MSA ☐ OTHER:

SAMPLE

ACKNOWLEDGMENT PAGE_____OF_____

I acknowledge receipt of the property listed on this document.

SUPERVISOR OR EVIDENCE CUSTODIAN NAME | SUPERVISOR OR EVIDENCE CUSTODIAN SIGNATURE | DATE

I approve destruction of the property listed on this document.

SUPERVISOR NAME | SUPERVISOR SIGNATURE | DATE

I acknowledge receipt and certify the destruction of the property listed on this document.

MANNER OF DESTRUCTION

BOE REPRESENTATIVE NAME | BOE REPRESENTATIVE SIGNATURE | DATE

BOE REPRESENTATIVE NAME *(witness)* | BOE REPRESENTATIVE SIGNATURE *(witness)* | DATE

WHITE – BOE FILE COPY CANARY – EVIDENCE CUSTODIAN PINK – TAXPAYER SIGNATORY

When we seize cigarette or tobacco products, we are required to notify business owners in writing:

- That their product was seized
- What was seized
- When it occurred
- Their right to petition

This information is mailed to the business owner(s) with the *Notice of Seizure and Forfeiture.*

To request the return of property seized, a *Verified Petition for Release or Recovery of Property* must be filed in writing within **20 days** from the date on the *Notice of Seizure and Forfeiture*.

Note: The BOE cannot return seized cigarettes or tobacco products unless they were erroneously or illegally seized.

Public Notice

The BOE is required to publicly notice the seizure of cigarettes or tobacco products when:

- The seizure is 61 or more cartons of cigarettes,
- The wholesale cost of tobacco products seized is equivalent to 61 cartons or more of cigarettes, or
- The combined value of cigarettes and tobacco products seized is equivalent to 61 cartons or more of cigarettes.

Notice of Seizure Website:

www.boe.ca.gov/news/seizurecigtoboprod.htm

What happens to seized product?

- Seized property is stored in a secured area as evidence.
- When the petition process is complete and no further action is necessary, the evidence custodian will destroy forfeited products.
- The time between seizure and destruction of property seized will vary depending on the circumstances of the seizure and/or length of the petition process.