SUSPENDED LICENSE

The BOE may suspend your cigarette and tobacco product license for violations of the cigarette and tobacco tax laws.

- Suspensions may be issued for varying violations and range in number of days.
- The BOE website lists businesses with suspended licenses.

STATE OF CALIFORNIA
BOARD OF EQUALIZATION

NOTICE OF SUSPENSION

CIGARETTE and TOBACCO PRODUCTS RETAILER'S LICENSE NUMBER:

The State Board of Equalization hereby gives notice that the above-stated Cigarette and Tobacco Products Retailer's License issued to:

Business Name (DBA):

Is suspended for violation of Business and Professions Code section 22974.7

DATE OF SUSPENSION: -

This notice must be posted at the retail location subject to the suspension for the duration of the suspension.

Any retailer who fails to post, alters, or removes this notice before the required posting period expires, is subject to a civil penalty of $1,000 for each offense.

BOE-459 (11-10)

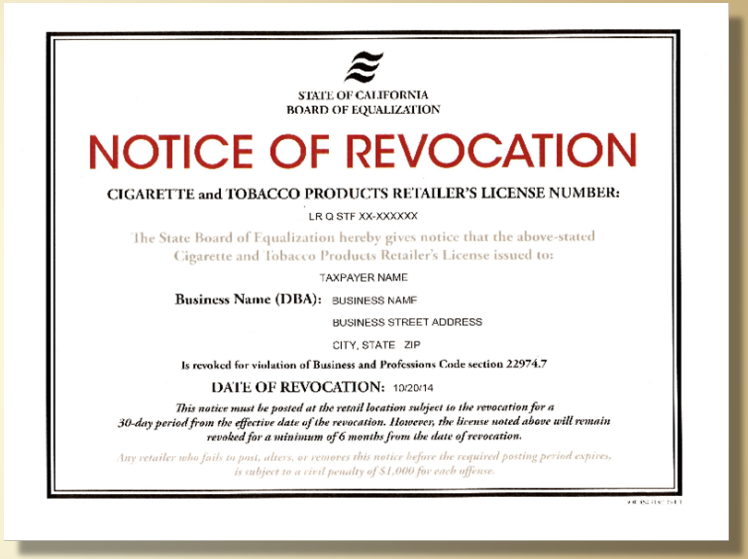
SAMPLE

www.boe.ca.gov/sptaxprog/pdf/cigtoblic_suspen.pdf

REVOKED LICENSE

The BOE may revoke your cigarette and tobacco product license for:

- Selling cigarettes or tobacco products during a suspension period
- Revocation of your seller's permit
- A tobacco-related felony conviction



STATE OF CALIFORNIA
BOARD OF EQUALIZATION

NOTICE OF REVOCATION

CIGARETTE and TOBACCO PRODUCTS RETAILER'S LICENSE NUMBER:
LR Q STF XX-XXXXXX

The State Board of Equalization hereby gives notice that the above-stated Cigarette and Tobacco Products Retailer's License issued to:

TAXPAYER NAME

Business Name (DBA): BUSINESS NAME
BUSINESS STREET ADDRESS
CITY, STATE ZIP

Is revoked for violation of Business and Professions Code section 22974.7

DATE OF REVOCATION: 10/20/14

This notice must be posted at the retail location subject to the revocation for a 30-day period from the effective date of the revocation. However, the license noted above will remain revoked for a minimum of 6 months from the date of revocation.

Any retailer who fails to post, alters, or removes this notice before the required posting period expires, is subject to a civil penalty of $1,000 for each offense.

Revocations:

- Are location specific
- For a minimum of 6 months
- Requires the revocation sign be posted during the first **30 days** of the revocation period

Current tobacco law:

- prohibits displaying for sale, gifting or selling during suspension or revocation,
- requires posting of the Suspension or Revocation Notice during the entire period (Notice provided by the BOE),
- requires posting of the Notice at each entrance and by each register or point of sale,
- imposes a penalty for the continued display for sale of cigarettes or tobacco during a period of suspension or revocation ($1,000 for each offense).