

**FOR MORE
INFORMATION**

The following tobacco related publications are available on the BOE website...

www.boe.ca.gov

- **BOE-438** *Can Retailers Purchase Cigarette and Tobacco Products over the Internet or from an Unlicensed Supplier?*
- **Pub 78** *Sales of Cigarettes and Tobacco Products in California*
- **Pub 93** *Cigarette and Tobacco Product Taxes*
- **Pub 152** *Cigarette and Tobacco Product Inspections*
- **Pub 161** *Criminal Citations Include a Civil Administrative Process*
- **Pub 403** *New California Counterfeit-Resistant Cigarette Tax Stamp*
- **Pub 407** *Master Settlement Agreement*
- **Pub 429** *Flavored Cigarettes Banned in the United States*

Note: Some publications are available in multiple languages.
<http://www.boe.ca.gov/languages/publications.htm>

E-mail Notices . . .

To get the latest information about changes in law or other updates related to the sales of cigarette and tobacco products, use the BOE website (shown below) to register for E-mail notices.

Once registered, you will automatically get important notices from the BOE whenever cigarette and tobacco product tax law changes occur.



<http://www.boe.ca.gov/sptaxprog/etfd/index.htm>

CONTACT INFORMATION

- **For information regarding licenses, civil citations, petitions, or appeals:**

Special Taxes & Fees Division, MIC:88
State Board of Equalization
PO Box 942879
Sacramento, CA 94279-0088

Phone: 1-800-400-7115
Fax: 1-916-323-9297

- **For information regarding inspections, seizures, or criminal citations:**

Investigations Division, MIC:42
State Board of Equalization
PO Box 942879
Sacramento, CA 94279-0042

Phone: 1-916-324-0105
Fax: 1-916-324-1578

Questions

