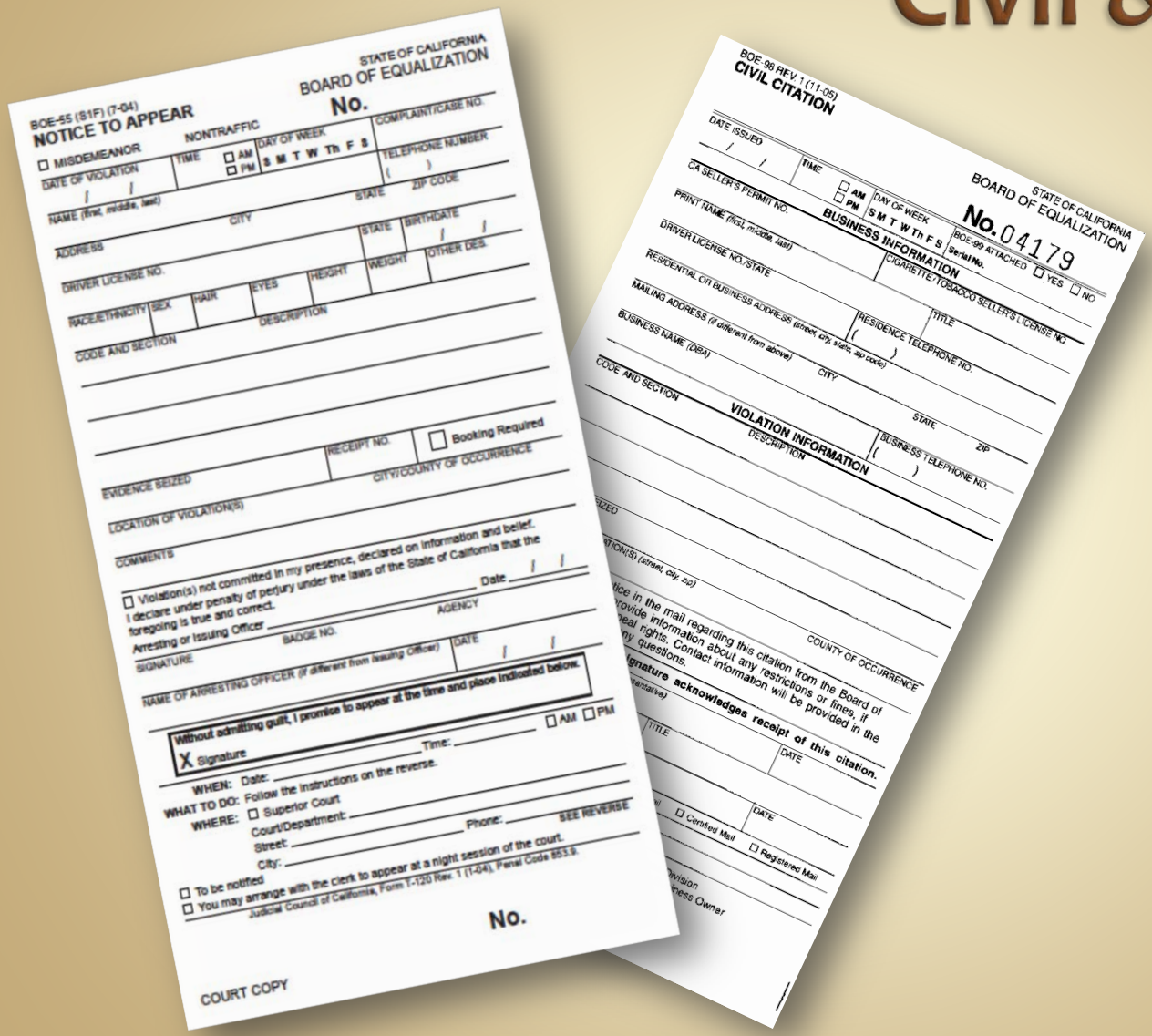
CITATIONS

- A citation, civil or criminal, is a notice of a violation of the law.
- The BOE issues citations for violations of the:
  - Cigarette and Tobacco Products Licensing Act
  - California Cigarette and Tobacco Tax Laws
- We may issue a citation if violations of these laws are found during our inspection.

Civil & Criminal Citations



How can citations be avoided?

- Make sure your cigarette/tobacco license is displayed.
- Keep 12 months of valid purchase invoices on the premises. Tobacco invoices should reflect that excise taxes were paid.
- Buy from licensed distributors/ wholesalers. To verify a valid distributor or wholesaler license, check the BOE website: ***www.boe.ca.gov/sptaxprog/cig_n_tob_prod_lic.htm***.
- Sell only cigarettes and roll-your-own tobacco products that are listed on the California Tobacco Directory.

What happens when a citation is issued?

- We will fully explain why the citation is being issued and the specific section(s) of law violated.
- Civil citations are handled by the BOE Special Taxes Department.
- Criminal citations are processed through the Courts.
- We will explain the citation process to you, including your right to appeal.

Penalties and Fines

Depending on the violations cited, penalties may include but are not limited to:

- A Warning Notice
- Suspension or revocation of license
- Fines up to $50,000 (not to exceed max allowed by statute)
- Imprisonment not to exceed 1 year
- Both fines and imprisonment

The level of penalty imposed as a result of a civil or criminal citation will depend on type of violation and frequency of offense.

In the case of criminal citations:

- The BOE may assess additional civil penalties in addition to penalties imposed by the court.
- These additional penalties may include suspension or revocation of the cigarette and tobacco license and possible fines.
- Civil fines assessed by the BOE will be reduced by any court fines imposed.