

BOARD OF EQUALIZATION RULES FOR TAX APPEALS

California Code of Regulations

Title 18. Public Revenues

Division 2.1. State Board of Equalization – Rules for Tax Appeals

Chapter 2: Sales and Use Tax, Timber Yield Tax, and Special Taxes and Fees

ARTICLE 5.5: CIGARETTE AND TOBACCO PRODUCTS LICENSING ACT APPEALS AND PETITIONS FOR RECOVERY OF SEIZED CIGARETTE AND TOBACCO PRODUCTS.

5255. CIGARETTE AND TOBACCO PRODUCTS LICENSING ACT APPEALS.

Petitions for redetermination regarding the denial of licenses to sell cigarette and tobacco products and appeals of Warning Notices and Notices of Violation issued under the Cigarette and Tobacco Products Licensing Act of 2003 must be filed in accordance with chapter 9.5 (commencing with section 4500) of division 2 of title 18 of the California Code of Regulations and shall be reviewed as provided therein.

Note: Authority cited: Section 22971.2, Business and Professions Code. Reference: Sections 22973.1, 22974.7, 22977.2, 22978.7, 22979 and 22979.7, Business and Professions Code.

History: 1. Adopted November 19, 2013, effective April 1, 2014. The new regulation requires specified petitions and appeals to be filed and reviewed in accordance with the Board's Cigarette and Tobacco Products Licensing Act regulations.