



STATE BOARD OF EQUALIZATION
PROPERTY AND SPECIAL TAXES DEPARTMENT
450 N STREET, SACRAMENTO, CALIFORNIA
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0088
www.boe.ca.gov

BETTY T. YEE
First District, San Francisco

SEN. GEORGE RUNNER (RET.)
Second District, Lancaster

MICHELLE STEEL
Third District, Orange County

JEROME E. HORTON
Fourth District, Los Angeles

JOHN CHIANG
State Controller

CYNTHIA BRIDGES
Executive Director

Account Number:

MOBILE SELLERS OF CIGARETTES AND TOBACCO PRODUCTS

The State Board of Equalization (BOE) recently implemented a new policy based on a legal opinion which determined that catering trucks, lunch wagons, and other mobile facilities cannot be licensed as retail locations under the Cigarette and Tobacco Products Licensing Act of 2003. Therefore, you are prohibited from selling cigarettes and tobacco products from a mobile location in California.

Business and Professions Code (BPC) section 22972 states in part, "...a retailer shall have in place and maintain a license to engage in the sale of cigarettes or tobacco products. A retailer that owns or controls more than one retail location shall obtain a separate license for each retail location..." Section 22971(q) defines "retail location" as either of the following: "any building from which cigarettes or tobacco products are sold at retail" or "a vending machine."

In the opinion, it was determined that special purpose commercial coaches, such as catering trucks, lunch wagons, and other mobile facilities, are specifically excluded from the definition of "building." Since a special purpose commercial coach is not a building or vending machine, it cannot be licensed as a retail location.

If you currently hold a retailer license for a special purpose commercial coach, or were planning to make an application for one, you should be aware that such licenses will no longer be issued. If you already hold a retailer license for a special purpose commercial coach, the license will not be renewed.

If you have any questions regarding this notice, please call the Taxpayer Information Section at 1-800-400-7115 (TTY:711). Customer service representatives are available weekdays from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays. You may also visit the BOE's website at www.boe.ca.gov/sptaxprog/etfd/index.htm to sign up to receive Cigarette and Tobacco Products Tax notifications electronically.

STATE BOARD OF EQUALIZATION

Special Taxes and Fees