

Regulation History

Type of Regulation: Cigarette and Tobacco Products Tax Regulation

Regulation: 4076

Title: *Wholesale Cost of Tobacco Products*

Preparation: Pamela Mash

Legal Contact: Pamela Mash

The State Board of Equalization proposes to adopt Regulation 4076 to further clarify the meaning of the “wholesale cost” of tobacco products other than cigarettes as defined in Revenue and Taxation Code section 30017.

History of Proposed Regulation:

June 14, 2016	Submitted to Office of Administrative Law for Approval
May 24, 2016	Board Approved Regulation (Vote 5-0)Public Hearing
May 24, 2016	Public Hearing
April 8, 2016	OAL publication date; 45-day public comment period begins; Interested Parties mailing
March 29, 2016	Notice to OAL
January 26, 2016	Business Tax Committee, Board Authorized Publication (Vote 5-0)

Sponsor: NA

Support: NA

Oppose: NA