

SUSPENDED LICENSE

The BOE may suspend your cigarette and tobacco product license for violations of the cigarette and tobacco tax laws.

- Suspensions may be issued for varying violations and range in number of days.
- The BOE website lists businesses with suspended licenses.

STATE OF CALIFORNIA
BOARD OF EQUALIZATION

NOTICE OF SUSPENSION

CIGARETTE and TOBACCO PRODUCTS RETAILER'S LICENSE NUMBER:

The State Board of Equalization hereby gives notice that the above-stated
Cigarette and Tobacco Products Retailer's License issued to:

Business Name (DBA):

Is suspended for violation of Business and Professions Code section 22974.7

DATE OF SUSPENSION: -

This notice must be posted at the retail location subject to the suspension for the duration of the suspension.

*Any retailer who fails to post, alters, or removes this notice before the required posting period expires,
is subject to a civil penalty of \$1,000 for each offense.*

BOE-459 (11-18)

www.boe.ca.gov/sptaxprog/pdf/cigtoblic_suspen.pdf

REVOKED LICENSE

The BOE may revoke your cigarette and tobacco product license for:

- Selling cigarettes or tobacco products during a suspension period
- Revocation of your seller's permit
- A tobacco-related felony conviction

Revocations:

- Are location specific
- For a minimum of 6 months
- Requires the revocation sign be posted during the first **30 days** of the revocation period



Current tobacco law:

- prohibits displaying for sale, gifting or selling during suspension or revocation,
- requires posting of the Suspension or Revocation Notice during the entire period (Notice provided by the BOE),
- requires posting of the Notice at each entrance and by each register or point of sale,
- imposes a penalty for the continued display for sale of cigarettes or tobacco during a period of suspension or revocation (\$1,000 for each offense).