



**STATE BOARD OF EQUALIZATION**  
PROPERTY AND SPECIAL TAXES DEPARTMENT  
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## Little or Small Cigars Are Considered Cigarettes for Tax Purposes

Products labeled as little or small cigars under federal regulation (27 C.F.R. section 40.214 [2006]) and the federal Cigarette Labeling and Advertising Act (15 U.S.C. section 1331 et seq.) are considered cigarettes under the California Cigarette and Tobacco Products Tax Law and require cigarette tax stamps.

Distributors must apply a California cigarette tax stamp to each package labeled little or small cigars that they distribute. Packages without cigarette tax stamps are subject to seizure. In addition to forfeiting unstamped packages, distributors may be subject to civil and criminal penalties if they do not comply with the cigarette tax stamp requirements.

Manufacturers, distributors, and importers need to be aware that as new products enter the market, the State Board of Equalization (BOE) may request that an independent laboratory analysis be performed to determine whether the product is a cigarette or tobacco product under the Cigarette and Tobacco Products Tax Law.

Wholesalers and retailers purchasing products labeled as small or little cigars from licensed distributors or importers should also verify that a cigarette tax stamp is affixed to each package. Packages of these products for sale at retail without cigarette tax stamps affixed may be subject to seizure. Wholesalers and retailers of small or little cigars should contact their suppliers to return any unstamped product.

Little cigars are not currently required to be listed on the California Attorney General's "Tobacco Directory." For additional information on the Tobacco Directory, you may go online to [www.oag.ca.gov/tobacco/directory](http://www.oag.ca.gov/tobacco/directory).

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](http://www.boe.ca.gov) to sign up to receive Cigarette and Tobacco Products Tax notifications electronically.

STATE BOARD OF EQUALIZATION  
Special Taxes and Fees

**See reverse for more important information.**

## Important Notice

### Information Regarding Federal Ban on Flavored Cigarettes

Manufacturing, importing, and selling cigarettes that contain certain characterizing flavors are banned under the Federal Food, Drug, and Cosmetic Act amended by the Family Smoking Prevention and Tobacco Control Act (FSPTCA). The FSPTCA provides the Food and Drug Administration (FDA) with regulatory authority over the manufacture, marketing, and distributing of tobacco products. Specifically, section 907(a)(1)(A) established a tobacco product special rule for cigarettes that states in part:

... a cigarette or any of its component parts (including the tobacco, filter, or paper) shall not contain, as a constituent (including a smoke constituent) or additive, an artificial or natural flavor (other than tobacco or menthol) or an herb or spice, including strawberry, grape, orange, clove, cinnamon, pineapple, vanilla, coconut, licorice, cocoa, chocolate, cherry or coffee, that is a characterizing flavor of the tobacco product or tobacco smoke.

These products can no longer be manufactured, imported, or sold in the United States and could be seized by federal, state or local law enforcement authorities. For general information regarding the FDA's Tobacco Program and the ban on flavored cigarettes, please refer to the FDA's website at [www.fda.gov/TobaccoProducts/ProtectingKidsfromTobacco/default.htm](http://www.fda.gov/TobaccoProducts/ProtectingKidsfromTobacco/default.htm).

Cigarettes banned by the FSPTCA have been and may continue to be removed from the California Tobacco Directory by California's Attorney General. As a reminder to all Cigarette and Tobacco Products Licensees, please refer to the California Tobacco Directory provided at: [www.oag.ca.gov/tobacco/directory](http://www.oag.ca.gov/tobacco/directory) for a list of cigarette manufacturers and brand families that are authorized for sale in California. It is illegal for distributors to affix a California cigarette tax stamp on packages of cigarettes or pay the tax on roll-your-own product unless the manufacturer and the brand family are listed in the California Tobacco Directory.

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.