



Special Notice

CALIFORNIA STATE BOARD
OF EQUALIZATION
450 N STREET
SACRAMENTO, CA 95814

Important Information for California Cigarette Tax Stamp Purchasers

EXECUTIVE DIRECTOR
DAVID J. GAU

BOE WEBSITE AND
BOARD MEMBER CONTACT
INFORMATION
www.boe.ca.gov

CUSTOMER SERVICE CENTER
1-800-400-7115
TTY
711

Effective April 1, 2017, the excise tax rate on cigarettes will increase due to the passage of Proposition 56. As a result, the California State Board of Equalization (BOE) will replace the current gold-yellow cigarette tax stamp with a new red-orange stamp. The process for ordering cigarette tax stamps will remain the same; however, there are some important dates to note when ordering stamps:

- **Thursday, March 30, 2017** – BOE's online stamp ordering system will be shut down at 10:00 a.m. (Pacific time). Stamp purchase orders received after this time will not be accepted. Faxed or emailed stamp purchase orders received after 10:00 a.m. (Pacific time) will be processed at the increased rate on April 3, 2017, when the system resumes.
- **Friday, March 31, 2017** – This is a California state holiday; the BOE will be closed.
- **Saturday, April 1, 2017** – Ten (10) denomination stamps will be obsolete (see note below). Any unaffixed 10 denomination stamps should be returned to the BOE for a refund, preferably before April 1, 2017. Please call 1-916-323-6361 or email adab@boe.ca.gov for further instructions.
- **Monday, April 3, 2017** – The online stamp ordering system will resume operations at 5:00 a.m. (Pacific time) and the new cigarette tax stamps will be available to order at the increased rate. Stamp purchase orders received (online or fax) before 10:00 a.m. (Pacific time) will be processed the same day.

Please note: Beginning April 1, 2017, little or small cigars are no longer considered cigarettes and do not require a cigarette tax stamp. Stamped packages of little or small cigars should be distributed as "tax-paid" tobacco products on and after April 1, 2017. Also effective April 1, 2017, the purchase discount on cigarette tax stamps is capped at the first \$1.00 of the value of each stamp.

For more information regarding cigarette tax stamp orders and the new stamp, please see publication 63, *Cigarette Distributor Licensing and Tax Stamp Guide*, at www.boe.ca.gov/pdf/pub63.pdf, and publication 403, *California's Counterfeit-Resistant Cigarette Tax Stamp*, at www.boe.ca.gov/pdf/pub403.pdf.

If you have any questions regarding the tax increase, licensing requirements, changing your security deposit amounts, or any provisions of Proposition 56, visit the BOE's website at www.boe.ca.gov or call the Customer Service Center at 1-800-400-7115 (TTY: 711). From the main menu, select the option, *Special Taxes and Fees*. Assistance is available weekdays from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.