

Flavored Cigarettes Banned in the United States

Federal Ban

Effective September 22, 2009, cigarettes and roll-your-own tobacco that contain certain characterizing flavors are considered adulterated and are banned from manufacture, import or sale in the United States. As provided by the Family Smoking Prevention and Control Act (FSPTCA), the Food and Drug Administration (FDA) has regulatory authority over the manufacture, marketing and distributing of tobacco products.

The FDA has indicated its intent to use the full range of enforcement tools within the agency's authority to ensure compliance with the federal ban on flavored cigarettes and tobacco. Manufacturers, distributors, importers, wholesalers, and retailers may be subject to seizure of product, civil monetary penalties and, or criminal prosecution for violation of the law. For more information, refer to the FDA website at www.fda.gov/TobaccoProducts/default.htm.

California Businesses Selling Cigarettes and Tobacco Products

Only those cigarettes and roll-your-own tobacco brands included in the California Tobacco Directory may be sold in California. The Tobacco Directory was created by enactment of Assembly Bill 71, Stats. 2003, Ch. 890. This law, in part, requires the Attorney General to publish an Internet site listing all cigarettes and roll-your-own tobacco brands from manufacturers that have timely and accurately met certification requirements.

It is illegal to sell, offer, or possess for sale in this state, or import for personal consumption in this state, cigarettes or roll-your-own tobacco products if the manufacturer and brand family are not listed in the California Tobacco Directory. It is also illegal to put a state tax stamp on cigarettes or pay the state tax on roll-your-own tobacco unless the manufacturer and the brand family are listed in the Tobacco Directory.

Flavored cigarettes and roll-your-own tobacco banned by the FSPTCA have been and may continue to be removed from the Tobacco Directory by California's Attorney General. These flavored products may no longer be sold in California and could be seized by federal, state or local law enforcement authorities. Violations of the law are subject to civil and criminal penalties.

Compliance with the California Tobacco Directory

To ensure compliance with state requirements and the federal ban on flavored cigarettes, you should regularly refer to the California Tobacco Directory for a current listing of cigarettes and roll-your-own tobacco products that are authorized for sale in California. The Tobacco Directory

INVESTIGATIONS TAX FACTS

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BOE website and Board
Member contact information:
www.boe.ca.gov

Taxpayer Information Section
800-400-7115
TTY: 711

Taxpayers' Rights
Advocate
888-324-2798

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can be found at www.ag.ca.gov/tobacco/directory.php. The Attorney General updates the directory on an as-needed basis to make corrections or to add or delete manufacturers or brand families.

It should be noted that tobacco products commonly known as “little cigars” currently do not have to be listed in the Tobacco Directory in order to be lawfully sold in California. The Attorney General may decide in the future to require that certain brands of little cigars be listed in the Tobacco Directory. You should check the Tobacco Directory on a regular basis for updated information.

If you have any questions, you may contact the Taxpayer Information Section at 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.