

## Citations

If violations of the cigarette and tobacco tax laws are found during an inspection, a citation may be issued by the inspector.



If violations of the cigarette and tobacco tax laws are identified during an inspection, a citation may be issued by the inspector.

## What is a citation?

- A citation is a notice of violation(s) of the law—civil or criminal.
- Citations may be issued for violation of the:
  - Cigarette and Tobacco Licensing Act
  - California Cigarette and Tobacco Tax Laws
  - Sales and Use Tax Laws



A citation is a notice of a violation of the law. Citations may be issued for violations of the Cigarette and Tobacco Licensing Act, the California Cigarette and Tobacco Tax Law, or Sales and Use Tax Laws. Inspectors may issue either a civil citation or a criminal citation.

# Civil Citation Form

BOE-98 REV. 1 (11-05)  
**CIVIL CITATION**

STATE OF CALIFORNIA  
 BOARD OF EQUALIZATION

**No. 04179**

DATE ISSUED / / TIME  AM  PM DAY OF WEEK  S  M  T  W  Th  F  S BOE-90 ATTACHED  YES  NO  
 Serial No.

**BUSINESS INFORMATION**

CA SELLER'S PERMIT NO. CIGARETTE/TOBACCO SELLER'S LICENSE NO.

PRINT NAME (first, middle, last) TITLE

DRIVER LICENSE NO./STATE RESIDENCE TELEPHONE NO.  
 ( )

RESIDENTIAL OR BUSINESS ADDRESS (street, city, state, zip code)

MAILING ADDRESS (if different from above) CITY STATE ZIP

BUSINESS NAME (DBA) BUSINESS TELEPHONE NO.  
 ( )

**VIOLATION INFORMATION**

CODE AND SECTION DESCRIPTION

PROPERTY SEIZED

LOCATION OF VIOLATION(S) (street, city, zip) COUNTY OF OCCURRENCE

You will receive a notice in the mail regarding this citation from the Board of Equalization that will provide information about any restrictions or fines, if applicable, and your appeal rights. Contact information will be provided in the notice should you have any questions.

**Without admitting guilt, signature acknowledges receipt of this citation.**

OWNER SIGNATURE (or authorized representative) DATE

CITATION ISSUED BY (name) TITLE

SIGNATURE OF ISSUER DATE

Type of Service  Personal  Substitute  Mail  Certified Mail  Registered Mail

COMMENTS:

Original - Excise Taxes and Fees Division  
 Pink - Investigations Division Yellow - Business Owner

A Civil Citation is handled by the BOE's Special Taxes and Fees Division. A Criminal Citation, also referred to as a Notice to Appear, is a criminal misdemeanor citation and will be forwarded to the local District Attorney's Office. If you receive a criminal citation, the citation will include the date, time, and place where you are required to appear in court. The criminal citation you receive from the inspector may be your only notice for court appearance; the court may or may not send you a separate notice before your scheduled court date.

## How can violations be avoided?

- Make sure your cigarette/tobacco license is displayed.
- Keep 12 months of valid purchase invoices on the premises. Tobacco invoices should show excise taxes paid.
- Buy from licensed distributors/ wholesalers. To verify a distributor or wholesaler license, check the BOE website [www.boe.ca.gov](http://www.boe.ca.gov).
- Sell only cigarettes and roll-your-own tobacco products that are listed on the CA Tobacco Directory.

The most common violation can be avoided by keeping 12 months of valid purchase invoices on the premises. The purchase invoices validate that excise taxes have been paid on the tobacco products and substantiates that your purchases have been made from a licensed person. Keep your active valid license posted and routinely check your cigarette and roll-your-own tobacco inventory against the California Tobacco Directory to avoid some of the other most commonly cited violations.

## What happens when a citation is issued?

- The BOE inspector will fully explain why the citation is issued and the specific section(s) of law violated.
- Civil citations are handled by the BOE Special Taxes & Fees Division.
- Criminal citations are processed through the Courts.
- The inspector will explain the citation process to you, including your right to appeal.



In the event you are issued a citation, the inspector will explain why you were issued the citation and the section of the law that was violated. You will be asked to sign the citation. Please note that your signature on the citation is not an admission of guilt, only an acknowledgment that a copy of the citation was given to you. As previously mentioned, civil citations are handled by the Board's Special Taxes and Fees Division and criminal citations are processed through the courts.

## Penalties and Fines

Depending on the violations cited, penalties may include but are not limited to:

- A Warning Notice.
- Suspension or revocation of license.
- Fines up to \$50,000.
- Imprisonment not to exceed 1 year.
- Both fines and imprisonment.

The level of penalty imposed as a result of a civil or criminal citation will depend on type of violation and frequency of offense.

A citation could result in fines, penalties, and restrictions on your license. Depending on the violations, penalties may include:

- a warning notice,
- a suspension or revocation of your license,
- a fine of up to \$50,000 and/or imprisonment up to 1 year.

The level of the fines, penalties and restrictions on your license will depend on the type of violation and the frequency of the offenses.

## Penalties and Fines

### In the case of criminal citations:

- Additional civil penalties may be assessed by the BOE in addition to penalties imposed by the court.
- These additional penalties may include suspension or revocation of the cigarette and tobacco license and possible fines.
- Civil fines assessed by the BOE will be reduced by any court fines imposed.



Fines and penalties imposed as a result of a criminal citation are assessed by the courts. However, additional civil penalties may also be imposed by the Board of Equalization. These additional civil penalties may include added fines and suspension or revocation of your license. Civil fines assessed by the Board will be offset and reduced by any fines imposed by the court.