



# Special Notice

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CALIFORNIA STATE BOARD  
OF EQUALIZATION  
450 N STREET  
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EXECUTIVE DIRECTOR  
DAVID J. GAU

BOE WEBSITE AND  
BOARD MEMBER CONTACT  
INFORMATION  
[www.boe.ca.gov](http://www.boe.ca.gov)

CUSTOMER SERVICE CENTER  
1-800-400-7115

TTY  
711

## New License Requirement Beginning January 1, 2017, for Retailers of Electronic Smoking or Vaping Devices and Related Products

Recent changes in state laws expanded the definition of tobacco products for retail licensing purposes. Although you are required to obtain a Cigarette and Tobacco Products Retailer's License, these products are not currently subject to the excise taxes imposed by the Cigarette and Tobacco Products Tax Law. Therefore, you will not be required to maintain purchase invoices or obtain these products from a California State Board of Equalization (BOE) licensed cigarette and tobacco products distributor or wholesaler. The tobacco products include:

- Any product containing, made, or derived from nicotine that is intended for human consumption.
- Any electronic smoking or vaping device that delivers nicotine or other vaporized liquids.
- Any component, part, or accessory of a tobacco product, whether or not sold separately.

Examples include, but are not limited to, eCigarettes, atomizers, vaping tanks or mods, and eLiquid or eJuice. A tobacco product does not include a product that the U.S. Food and Drug Administration has approved as cessation products or for other therapeutic purposes (for instance, nicotine patches). The licensing requirement does not apply to medical cannabis products.

### License requirement

Effective January 1, 2017<sup>1</sup>, retail sellers of any products listed above must obtain a Cigarette and Tobacco Products Retailer's License from the BOE. A license is required for each retail location, is valid for a 12-month period, and must be renewed annually. You must submit the \$265 license fee payment for each retail location and with each yearly renewal application. If you add another retail location, your license will be renewed for that location based on a 12-month period. This 12-month period would begin in the month you obtained your license for your first retail location. If you already have a valid Cigarette and Tobacco Products Retailer's License from the BOE, you may sell these products at the same location under your existing license and do not need to obtain an additional retailer's license.

Beginning January 1, 2017, anyone found selling or gifting any of the products listed above without a valid Cigarette and Tobacco Products Retailer's License is in violation of the law and subject to a misdemeanor citation and seizure of their inventory. Any tobacco products legally seized by the BOE or other law enforcement agency shall be deemed forfeited and cannot be returned.

### How to apply

You may register for a permit, license, or account using [online registration](#). Online registration is the most convenient way to register and is available 24 hours a day, seven days a week. Upon registration, retailers are required to pay the applicable [license fee](#) to obtain the license.

*New License  
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**For additional information**

You are encouraged to review the provisions of [Assembly Bill x2-11](#) and [Senate Bill x2-5](#) for a complete understanding of the amended laws. You may also visit the Cigarette and Tobacco Products Tax Guide on our website.

If you have any questions, please call the Customer Service Center at 1-800-400-7115 (TTY:711) Monday through Friday from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.