



CDTFA

CALIFORNIA DEPARTMENT OF
TAX AND FEE ADMINISTRATION

Criminal Citations Include A Civil Administrative Process

The California Department of Tax and Fee Administration (CDTFA) issued you a criminal citation under the authority of the California Cigarette and Tobacco Products Licensing Act of 2003 [Division 8.6 of the Business and Professions Code \(ca.gov\)](#). The citation was issued for violation(s) of the Business and Professions, and the Revenue and Taxation Code sections as shown on the citation.

Appear in Court

You must appear in court on the date and time shown on the citation. You may receive a notice from the district attorney's office about the criminal proceedings.

Civil Penalties

In addition to any criminal penalties levied by the courts, you may also be liable for civil penalties imposed by us (see Business and Professions Code sections [22974.4](#), [22974.7](#), [22978.6](#), and [22978.7](#) on the back of this notice). After the court rules on your criminal citation, you will receive a Notice of Violation in the mail from us. This notice will list all your violations and explain your appeal rights.

Regardless of any court fines imposed during the criminal proceedings, we may apply additional civil penalties, including the suspension or revocation of your cigarette and tobacco products license and possible fines. Civil fines may be reduced by court fines already imposed.

For More Information

If you have any questions regarding our civil process, you may contact ***Special Taxes and Fees*** through the Customer Service Center at 1-800-400-7115 (TTY:711).

If you have any questions about the code sections you were cited for, you may ask the inspector to clarify the section(s) of law, or, you may contact our [Tax Investigations and Inspections Bureau](#) at 1-916-324-0105.

Business and Professions Code*

(Provision for Penalties)

Revocation—22974.4 and 22978.6

We will revoke the license, pursuant to the provision applicable to the revocation of a license as outlined in section 30148 of the Revenue and Taxation Code of any retailer, distributor, wholesaler, or any person controlling the retailer, any distributor, or any wholesaler that has:

- a. Been convicted of a felony pursuant to section 30473 or 30480 of the Revenue and Taxation Code.
- b. Had any permit or license revoked under any provisions of the Revenue and Taxation Code.

Penalty for violation of provisions—22974.7 and 22978.7

In addition to any other civil or criminal penalty provided by law, upon a finding that a retailer, any distributor, or any wholesaler has violated any provision of this division, we may take the following actions:

- a. In the case of the first offense, we may revoke or suspend the license or licenses of the retailer, any distributor, or any wholesaler pursuant to the procedures applicable to the revocation of a license outlined in section 30148 of the Revenue and Taxation Code.
- b. In the case of a second or any subsequent offense, in addition to the action authorized under subdivision (a), we may impose a civil penalty in an amount not to exceed the greater of either of the following:
 1. Five times the retail value of the seized cigarettes or tobacco products.
 2. Five thousand dollars (\$5,000).

* The California Department of Tax and Fee Administration (CDTFA) now administers the Cigarette and Tobacco Tax Laws. Pursuant to Government Code section 15570.24, any reference to the Board (BOE) in a statute or regulation is deemed to refer to the Department (CDTFA).