CITATIONS
CDTFA’s inspectors with Limited Peace Officer (LPO) status are authorized to issue citations for violations of the:

- California Cigarette and Tobacco Products Licensing Act of 2003
- California Cigarette and Tobacco Products Tax Laws

A civil or criminal citation may be issued depending on the violations found during a cigarette and tobacco products inspection.

The LPO will explain why the citation is being issued, the specific section(s) of law violated, and your right to appeal.

Civil citations are processed by the Business Tax and Fee Division (BTFD) of the CDTFA.

Criminal citations are processed through the Courts.
 HOW CAN I AVOID COMMON VIOLATIONS CITED?

• Possess a valid California cigarette/tobacco license prior to purchasing or selling cigarette or OTP products.

• Sell only cigarettes and RYO tobacco that are listed on the California Tobacco Directory.

• Keep 12 months of valid purchase/sales invoices on the premises. OTP sales invoices should reflect that the excise taxes were paid.

• Only buy from and/or sell to California licensed wholesalers, distributors, importers, or manufacturers.

• Check our website to verify a valid Distributor or Wholesaler license.
Penalties and Fines....

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

- A Warning Notice
- Suspension or revocation of the CTPLA license
- Fines up to $50,000 (not to exceed max allowed by statute)
- 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 the type of violation and frequency of offense.

In the case of criminal citations:

- The CDTFA may assess additional civil penalties in addition to the penalties imposed by the Court.
- These additional civil penalties may include suspension or revocation of the CTPLA license and possible fines.
- Civil fines assessed by the CDTFA will be reduced by any court fines imposed.