



# Special Notice

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CALIFORNIA DEPARTMENT  
OF TAX AND FEE  
ADMINISTRATION  
450 N STREET  
SACRAMENTO, CA 95814

**EDMUND G. BROWN JR.**  
Governor

**MARYBEL BATJER**  
Secretary  
Government Operations Agency

**NICOLAS MADUROS**  
Director

CDTFA WEBSITE  
[www.cdtfa.ca.gov](http://www.cdtfa.ca.gov)

CUSTOMER SERVICE CENTER  
**1-800-400-7115**

TTY  
**711**

## Cigarette and Tobacco Products Distributors May Not Hold a Wholesaler License

A person, as defined in [Revenue and Taxation Code \(R&TC\) section 30010](#), who holds a cigarette and tobacco products distributor license may not hold a cigarette and tobacco products wholesaler license.

A “wholesaler” is any person, other than a licensed distributor, who engages in this state in making sales for resale of tax-paid (stamped) cigarettes and/or tax-paid tobacco products ([R&TC section 30016](#)). Accordingly, a licensed distributor, by definition, is not a wholesaler, and thus may not also hold a wholesaler license. Therefore, a distributor may not register for or renew a wholesaler license, and a wholesaler may not register for or renew a distributor license.

If you are already licensed as both a distributor and wholesaler, you may renew either your distributor license(s) or your wholesaler license(s), but not both types of licenses, for the upcoming calendar year 2019 license period. Each person who sells cigarettes or tobacco products is responsible for having the proper license(s) at each location where sales of these products are made ([R&TC section 30140](#) and [30155](#)). A letter with further details will be sent to the affected licensees.

For more information regarding cigarette and tobacco products tax and licensing, see our online *Tax Guide for Cigarette and Tobacco Products* at [www.cdtfa.ca.gov/industry/cigarette-and-tobacco-products.htm](http://www.cdtfa.ca.gov/industry/cigarette-and-tobacco-products.htm), or 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. From the main menu, select the option, *Special Taxes and Fees*.