



STATE BOARD OF EQUALIZATION  
PROPERTY AND SPECIAL TAXES DEPARTMENT  
450 N STREET, SACRAMENTO, CALIFORNIA  
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0056  
916 327-4208 • FAX 916 323-9297  
www.boe.ca.gov

BETTY T. YEE  
First District, San Francisco

BILL LEONARD  
Second District, Ontario/Sacramento

MICHELLE STEEL  
Third District, Rolling Hills Estates

JEROME E. HORTON  
Fourth District, Los Angeles

JOHN CHIANG  
State Controller

November 17, 2009

## SPECIAL NOTICE

### Information Regarding Federal Ban on Flavored Cigarettes

RAMON J. HIRSIG  
Executive Director

Effective September 22, 2009, cigarettes that contain certain characterizing flavors are considered adulterated and the manufacture, import, and sale of these products are banned under the Federal Food, Drug, and Cosmetic Act amended by the Family Smoking Prevention and Tobacco Control Act (FSPTCA). The FSPTCA provides the Food and Drug Administration (FDA) with regulatory authority over the manufacture, marketing, and distributing of tobacco products. Specifically, section 907(a)(1)(A) established a tobacco product special rule for cigarettes that states in part:

...a cigarette or any of its component parts (including the tobacco, filter, or paper) shall not contain, as a constituent (including a smoke constituent) or additive, an artificial or natural flavor (other than tobacco or menthol) or an herb or spice, including strawberry, grape, orange, clove, cinnamon, pineapple, vanilla, coconut, licorice, cocoa, chocolate, cherry or coffee, that is a characterizing flavor of the tobacco product or tobacco smoke.

**These products can no longer be manufactured, imported, or sold in the United States and could be seized by federal, state or local law enforcement authorities.** For general information regarding the FDA's Tobacco Program and the ban on flavored cigarettes, please refer to the FDA's website at [www.fda.gov/TobaccoProducts/default.htm](http://www.fda.gov/TobaccoProducts/default.htm).

Cigarettes banned by the FSPTCA have been and may continue to be removed from the California Tobacco Directory by California's Attorney General. As a reminder to all Cigarette and Tobacco Products Licensees, please refer to the California Tobacco Directory provided at: <http://ag.ca.gov/tobacco/directory.php> for a list of cigarette manufacturers and brand families that are authorized for sale in California. It is illegal for distributors to affix a California tax stamp on packages of cigarettes or pay the tax on roll-your-own product unless the manufacturer and the brand family are listed in the California Tobacco Directory.

If you have any questions regarding this notice, please call the Taxpayer Information Section at 800-400-7115 (TDD/TTY: 800-735-2929). Customer service representatives are available weekdays from 8:00 a.m. to 5:00 p.m. Pacific Time, except state holidays.

STATE BOARD OF EQUALIZATION

EXCISE TAXES DIVISION

**NOTE:** Since the issuance of this notice, the administration of the Cigarette and Tobacco Products Tax Program was transferred to the California Department of Tax and Fee Administration (CDTFA). Assembly Bill 102 (Stats. 2017, Ch.16) restructured the State Board of Equalization (BOE) into three agencies. The two newly created agencies are the California Department of Tax and Fee Administration and the Office of Tax Appeals. References to the BOE in this notice are deemed to refer to the newly created CDTFA. See the CDTFA website at [www.cdtfa.ca.gov](http://www.cdtfa.ca.gov) for more information.