

# CITATIONS

- CDTFAs' inspectors with Limited Peace Officers (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 CDTFAs.
  
- Criminal citations are processed through the Courts.

The image shows two forms from the California Department of Tax and Fee Administration. The top form is a 'NOTICE TO APPEAR' (CDTFA 55 (SIF) REV 2 (9-13)) and the bottom form is a 'CIVIL CITATION' (CDTFA 60 REV. 3 (9-13)). Both forms include fields for violator information, business information, and violation details. The 'NOTICE TO APPEAR' form has a 'No.' field and a 'Without admitting guilt, I promise to appear at the trial' checkbox. The 'CIVIL CITATION' form has a 'No.' field, a 'Without admitting guilt, signature acknowledges receipt of this citation.' checkbox, and a 'Type of Service' section with options for Personal, Substitute, Mail, Certified Mail, and Registered Mail. At the bottom of the 'CIVIL CITATION' form, there is a color key: Original - BTFD Compliance Branch, Pink - Investigations Division, Yellow - Business Owner.

# How can citations be avoided?

- ❑ Make sure your valid cigarette/tobacco license is displayed.
- ❑ Sell only cigarettes and RYO tobacco products that are listed on the California Tobacco Directory.
- ❑ Keep 12 months of valid purchase invoices on the premises. OTP invoices should reflect that excise taxes were paid.
- ❑ Buy only from **licensed** distributors/wholesalers.
- ❑ To verify a valid distributor or wholesaler license, check our website:
  - Distributor:  
[www.cdtfa.ca.gov/taxes-and-fees/AB71Distrib.pdf](http://www.cdtfa.ca.gov/taxes-and-fees/AB71Distrib.pdf)
  - Wholesaler:  
[www.cdtfa.ca.gov/taxes-and-fees/AB71Wholsr.pdf](http://www.cdtfa.ca.gov/taxes-and-fees/AB71Wholsr.pdf)



# Penalties and Fines

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

- ❑ A Warning Notice.
- ❑ Suspension or revocation of license.
- ❑ Fines up to \$5,000 per offense (not to exceed the 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 cigarette and tobacco products license and possible fines.
- ❑ Civil fines assessed by the CDTFA will be reduced by any court fines imposed.