

SUSPENSION/REVOCACTION of CTPLA LICENSE

SUSPENSION

The CDTFA may suspend your cigarette and tobacco products license for violations of the cigarette and tobacco products tax laws.

- ❑ Suspensions may be issued for various violations and range in number of days.
- ❑ If you are subject to a suspension, you will receive notification in the mail from CDTFA.
- ❑ Requires the posting of the Suspension Notice during the entire period indicated by the CDTFA.
- ❑ CTPLA licensees are prohibited from selling, gifting, or displaying for sale cigarettes or OTP for the entire period of their suspension.
- ❑ Imposes a penalty for the continued display for sale of cigarettes or OTP during a period of suspension (\$1,000 for each offense).

Businesses with suspended licenses are listed on the following website:

<http://www.cdtfa.ca.gov/taxes-and-fees/cigtoblic-suspen.pdf>



REVOCACTION

The CDTFEA may revoke your CTPLA license for violation of the cigarette and tobacco products tax laws including, but not limited to:

- ❑ Selling cigarettes or tobacco products during a suspension period.
- ❑ Revocation of your seller's permit or any permit or license under any provision of the Revenue and Taxation Code.
- ❑ A cigarette or tobacco-related felony conviction.

A revocation:

- ❑ Is location specific.
- ❑ Requires the revocation notice to be posted during the first **30 days** of the revocation.
- ❑ Does not allow you to reapply for a new license for a minimum of 6 months, after which a new license may be issued at the discretion of the CDTFEA.
- ❑ Imposes a penalty for the continued display for sale of cigarettes or tobacco products during a period of revocation (\$1,000 for each offense).

