



# SPECIAL NOTICE

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

CUSTOMER SERVICE CENTER  
**1-800-400-7115**  
TTY  
**711**



**TAX GUIDE FOR  
CIGARETTES  
AND TOBACCO  
PRODUCTS**



**TAX GUIDE  
FOR CANNABIS  
BUSINESSES**

## Cigarette and Tobacco Businesses: Cannabis and Synthetic Cannabinoid Products Subject to Seizure and Penalties

Beginning January 1, 2026, the Cigarette and Tobacco Products Licensing Act prohibits businesses in California from possessing, storing, owning, or making a retail sale of the products listed below, at any site where cigarettes or tobacco products are sold or stored.<sup>1</sup> We are authorized to seize these products upon discovery.

### What kinds of products are prohibited?

- Cannabis and cannabis products.
- Products presumed to be cannabis products, which are products that contain or claim to contain a cannabinoid, including a synthetic cannabinoid, regardless of the nature or source of the cannabinoid. For example:
  - o Gummies containing synthetic cannabinoids, such as synthetic delta-8 tetrahydrocannabinol (THC) or any form of THC that was produced by the conversion of cannabidiol (CBD).
  - o Other cannabis products such as creams, dust, or crystals.
  - o Edibles and vape products containing Tetrahydrocannabinolic acid (THCA), Hexahydrocannabinol (HHC), Tetrahydrocannabinol-O-acetate (THC-O), or Tetrahydrocannabiphrol (THC-P).

### How can I prove a product is not a cannabis or cannabinoid product?

You may provide us with a product's Certificate of Analysis or other documentation showing that the product complies with the Sherman Food, Drug, and Cosmetic Laws<sup>2</sup> for Industrial Hemp and any related regulations.

For additional information on industrial hemp products, visit the [California Department of Public Health, Food and Drug Branch's](#) website. For additional information on cannabis or cannabis products, visit the [Department of Cannabis Control's](#) website.

### Civil penalties

In addition to the seizure of cannabis, cannabis products, or presumed cannabis products, and any criminal or civil penalties that may be imposed by the law, we will issue the following civil penalties:

|                                    | Civil Penalties   |   |
|------------------------------------|---|---|
|                                    | Total retail value of seized cannabis or cannabis products is less than \$200 | Total retail value of seized cannabis or cannabis products is \$200 or more |
| First violation                    | \$1,000   | \$2,000   |
| Second violation within five years | \$2,000 and five-day license suspension                                       | \$5,000 and 10-day license suspension                                       |
| Third violation within five years  | \$5,000 and license revocation  | \$10,000 and license revocation   |

<sup>1</sup> Business and Professions Code [section 22980.6](#)

<sup>2</sup> Health and Safety Code [sections 111920-111929.4](#)

**Legislation information**

[Assembly Bill 8](#) (Stats. 2025, ch. 248), among other changes, amended the Cigarette and Tobacco Products Licensing Act.

**For more information**

Please read our [Tax Guide for Cigarettes and Tobacco Products](#) and our [Tax Guide for Cannabis Businesses](#). You may also call our Customer Service Center at 1-800-400-7115 (TTY:711) and select the option for *Special Taxes and Fees*. Customer service representatives are available Monday through Friday from 7:30 a.m. to 5:00 p.m. (Pacific time), except state holidays.