



# SPECIAL NOTICE

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

CUSTOMER SERVICE CENTER  
1-800-400-7115

TTY  
711



ONLINE VERSION



ADDITIONAL  
INFORMATION



LICENSE FEES

## Cigarette and Tobacco Products Retailer License Fee Increases Effective July 1, 2026

### License fee increase

The fee for obtaining or renewing a cigarette and tobacco products retailer license will increase from \$265 to \$450 per retail location<sup>1</sup> for all applications filed on or after July 1, 2026. The fee will not be prorated.<sup>2</sup>

Cigarette and Tobacco Products Retailer License Fee		
Effective Date*	Application License Fee Per Location	Annual Renewal License Fee Per Location
July 1, 2026	\$450	\$450
January 1, 2017 – June 30, 2026	\$265	\$265

\*Based on the date a new or renewal application is filed.

### We may adjust the license fee

By regulation, we may adjust the \$450 license fee per location for new and renewal applications to an amount no greater than \$600 to ensure the Cigarette and Tobacco Products Compliance Fund covers our costs of administering the Cigarette and Tobacco Products Licensing Act (Licensing Act).<sup>2</sup>

### Legislation information

Assembly Bill 573 (Stats. 2025, ch. 269),<sup>3</sup> amended the Licensing Act, among other changes. The law requires each new and renewal cigarette and tobacco products retailer license application filed on or after July 1, 2026, to include a \$450 fee per retail location.

### For more information

We encourage you to read our *Tax Guide for Cigarettes and Tobacco Products* at [www.cdtfa.ca.gov/taxes-and-fees/cigarette-and-tobacco-products/](http://www.cdtfa.ca.gov/taxes-and-fees/cigarette-and-tobacco-products/) and our *Tax Guide for California Electronic Cigarette Excise Tax* at [www.cdtfa.ca.gov/taxes-and-fees/california-electronic-cigarette-excise-tax/](http://www.cdtfa.ca.gov/taxes-and-fees/california-electronic-cigarette-excise-tax/).

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.

### Stay informed

Visit our website at [www.cdtfa.ca.gov/subscribe/](http://www.cdtfa.ca.gov/subscribe/) to subscribe to our email lists to receive some of our latest news and other announcements.

<sup>1</sup> [www.cdtfa.ca.gov/lawguides/vol3/ctplal/ctplal-22971.html](http://www.cdtfa.ca.gov/lawguides/vol3/ctplal/ctplal-22971.html)

<sup>2</sup> [www.cdtfa.ca.gov/lawguides/vol3/ctplal/ctplal-22973.html](http://www.cdtfa.ca.gov/lawguides/vol3/ctplal/ctplal-22973.html) and  
[www.cdtfa.ca.gov/lawguides/vol3/ctplal/ctplal-22973-3.html](http://www.cdtfa.ca.gov/lawguides/vol3/ctplal/ctplal-22973-3.html)

<sup>3</sup> [www.leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill\\_id=202520260AB573](http://www.leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill_id=202520260AB573)