

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

CURRENT LEGAL DIGEST NO. 1089

June 7, 2021
Special Tax and Fees
New Annotations

Cigarette and Tobacco Products Licensing Act Annotations

Invoice Requirements: Address. An invoice from a distributor or wholesaler must include the address of the retailer, distributor, or wholesaler to whom cigarettes or tobacco products are sold. The address of the retailer required to be included on an invoice is the licensed retail location address. An invoice does not meet the requirements set forth in Section 22978.4 if it does not include the licensed location address for the person to whom the cigarettes or tobacco products are sold. 11/24/20

License Required to Store Untaxed Tobacco Products at a California Warehouse. Untaxed tobacco products are stored at a California warehouse, and the tobacco products are sold to a customer outside this state. Only a licensed manufacturer, importer, or distributor may store untaxed tobacco products in this state. Therefore, the owner of the untaxed tobacco products stored in this state must obtain one of these licenses. 1/2/20

Cigarette and Tobacco Products Tax Annotations

Tobacco Products – Section 30121(b)

Bulk Tobacco. Bulk tobacco is unfinished tobacco that is not in consumer packaging or portioning. A manufacturer may process bulk tobacco into a finished condition and package it for consumers. Bulk tobacco is a tobacco product as defined in Section 30121(b) because it contains tobacco and it is intended for human consumption after it is manufactured into a finished tobacco product. It is not a statutory requirement that the tobacco be a finished product in order to be a tobacco product pursuant to Section 30121(b). 1/2/20