



SPECIAL NOTICE

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CUSTOMER SERVICE CENTER
1-800-400-7115

TTY
711

Flavored Cigarettes, Tobacco Products, and Tobacco Product Flavor Enhancers Are Subject to Seizure

Beginning January 1, 2025, the California Department of Tax and Fee Administration (CDTFA) may seize flavored cigarettes, tobacco products, and flavor enhancers from retailers and wholesalers.

Unflavored Tobacco List

The California Office of the Attorney General at www.oag.ca.gov/home must establish and publish a list of unflavored cigarettes and tobacco products, known as the *Unflavored Tobacco List* (UTL), on its website by December 31, 2025.¹ Any product not listed on the UTL, once posted, is considered a flavored product.

Retailers and wholesalers

CDTFA or a law enforcement agency may seize flavored tobacco products and tobacco product flavor enhancers that violate the flavored tobacco products ban (FTPB)² or are not listed on the UTL.

Upon seizure, civil penalties will be imposed on retailers and wholesalers who possess, store, own, or have sold flavored cigarettes, tobacco products, or tobacco product flavor enhancers:

- *First seizure:* A civil penalty of \$50 per individual package of seized product
- *Second seizure:* A cigarette and tobacco products license suspension and a civil penalty of \$50 per individual package of seized product
- *Third seizure:* A cigarette and tobacco products license revocation and a civil penalty of \$50 per individual package of seized product

Distributors and wholesalers

Distributors and wholesalers may not sell flavored cigarettes, tobacco products, or any tobacco product flavor enhancers to any retailer, wholesaler, or other person in California. We will impose the following civil penalties when we discover such sales:

- *First offense:* A warning notice
- *Second offense:* A cigarette and tobacco products license suspension
- *Third offense:* A cigarette and tobacco products license revocation

¹ Health and Safety Code section 104559.1(m) at leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill_id=202320240AB3218

² Health and Safety Code section 104559.5 at [leginfo.legislature.ca.gov/faces/codes_displayText.xhtml?lawCode=HSC&division=103.&title=&part=3.&chapter=1.&article=5](http://leginfo.legislature.ca.gov/faces/codes_displayText.xhtml?lawCode=HSC&division=103.&title=&part=3.&chapter=1.&article=5;); Special Notice L-885 at www.cdtfa.ca.gov/formspubs/L885.pdf, *New Law Prohibits Retail Sales of Menthol Cigarettes and Most Flavored Tobacco Products*

Delivery sellers³

- May not sell tobacco product flavor enhancers or any product not listed on the UTL to a consumer in California.
- Must comply with any applicable state law, including the FTPB, or local ordinance that imposes restrictions on the retail sale of cigarettes or tobacco products directly to the public, as if the delivery sales occurred entirely within California.

Inspections

We may inspect any place where evidence may be found of a violation of the FTPB or the provisions of the UTL.

Legislation information

Senate Bill (SB) 1230 at [leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill_id=202320240SB1230](https://leginfo.ca.gov/faces/billNavClient.xhtml?bill_id=202320240SB1230) (Stats. 2024, ch. 462) and Assembly Bill (AB) 3218 at [leginfo.legislature.ca.gov/faces/billTextClient.xhtml?bill_id=202320240AB3218](https://leginfo.ca.gov/faces/billTextClient.xhtml?bill_id=202320240AB3218) (Stats. 2024, ch. 849) were signed by the Governor on September 22, 2024, and September 28, 2024, respectively.

For more information

Please read our *Tax Guide for Cigarettes and Tobacco Products* at www.cdtfa.ca.gov/industry/cigarette-and-tobacco-products.htm. 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.

³ Revenue and Taxation Code section 30101.7 at www.cdtfa.ca.gov/lawguides/vol3/ctptl/ctptl-30101-7.html.