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DIVISION 8.6. CIGARETTE AND TOBACCO PRODUCTS LICENSING ACT OF 2003 [22970 - 22991] (*Heading of Division 8.6 amended by Stats. 2017, Ch. 561, Sec. 10.)*

CHAPTER 6. Disposition of Funds [22990 - 22991] (*Chapter 6 added by Stats. 2003, Ch. 890, Sec. 1.)*

22990. (a) All moneys collected pursuant to this division shall be deposited in the Cigarette and Tobacco Products Compliance Fund, which is hereby created in the State Treasury. No moneys in the Cigarette and Tobacco Products Compliance Fund shall be used to supplant state or local General Fund money for any purpose.

(b) All moneys in the Cigarette and Tobacco Products Compliance Fund are available for expenditure, upon appropriation by the Legislature, solely for the purpose of implementing, enforcing, and administering the California Cigarette and Tobacco Products Licensing Act of 2003, including the seizure and destruction of cigarettes and tobacco products.

(Amended by Stats. 2024, Ch. 849, Sec. 5. (AB 3218) Effective January 1, 2025.)

22990.5. Notwithstanding Sections 30124 and 30131.3 of the Revenue and Taxation Code or any other law, on or after July 1, 2019, no revenues derived from the taxes imposed upon the distribution of cigarettes and tobacco products by Article 1 (commencing with Section 30101), Article 2 (commencing with Sections 30121), and Article 3 (commencing with Section 30131) of Chapter 2 of Part 13 of Division 2 of the Revenue and Taxation Code shall be appropriated to the board for the purpose of implementing, enforcing, or administering the California Cigarette and Tobacco Products Licensing Act of 2003.

(Added by Stats. 2016, Ch. 699, Sec. 5. (AB 2770) Effective January 1, 2017.)

22990.7. (a) The board shall report to the Legislature, Governor, and Department of Finance on or before January 1, 2019, and on and before January 1 annually thereafter, regarding the adequacy of funding for the Cigarette and Tobacco Products Licensing Act of 2003. The report shall include data and recommendations about whether the annual licensing fee funding levels are set at an appropriate level to maintain an effective enforcement program.

(b) The report to the Legislature required by subdivision (a) shall be submitted in compliance with Section 9795 of the Government Code.

(Added by Stats. 2016, Ch. 699, Sec. 6. (AB 2770) Effective January 1, 2017.)

22991. The amount of eleven million dollars (\$11,000,000) is appropriated from the Cigarette and Tobacco Products Compliance Fund during the 2003–04 fiscal year to the State Board of Equalization for the purpose of implementing, enforcing, and administering the California Cigarette and Tobacco Products Licensing Act of 2003, subject to the following provisions:

(a) Spending under the appropriation made by this subdivision is limited solely to revenues in the fund that are derived from fees imposed on cigarette and tobacco product manufacturers, wholesalers, distributors, importers, and retailers.

(b) Of the total amount appropriated under this subdivision, five million four hundred thousand dollars (\$5,400,000) is available for reimbursement to the Department of Justice through an interagency agreement with the board for investigation and enforcement assistance.

(c) The expenditure of any funds from the appropriation made by this subdivision shall require the prior approval of the Director of Finance. The amounts appropriated may be approved for expenditure on an allotment basis and shall be limited to the amounts necessary to carry out the operating and staffing plans for the implementation of the California Cigarette and Tobacco Products Licensing Act of 2003 as approved by the Department of Finance. The Department of Finance shall notify the Joint Legislative Budget Committee of its approval of any expenditure authorization 30 days prior to that approval.

(Added by Stats. 2003, Ch. 890, Sec. 1. Effective January 1, 2004.)

