

COMPLIANCE · QUICK REFERENCE

Premium cigars and the Unflavored Tobacco List

A one-page reference for California cigar retailers and lounges.

Is it exempt as a premium cigar?

A cigar is exempt from the Unflavored Tobacco List, with no listing required, only if it meets every one of these:

- ☐ Handmade, not mass-produced by machine.
- ☐ Wrapped entirely in whole tobacco leaf.
- ☐ No filter, tip, or nontobacco mouthpiece.
- ☐ Capped by hand.
- ☐ Wholesale price of at least **\$12**, measured as below.

Miss any one, and it is not premium for this purpose. Treat it as non-premium and check the list.

Measuring the \$12

- ☐ Use your tax-inclusive purchase price: what you paid your distributor, including California excise tax.
- ☐ Read it off the invoice, not the shelf price.
- ☐ After the July 2026 excise-tax-rate change, re-check any cigar near the \$12 line.

The Attorney General's office has confirmed in writing that the \$12 is measured tax-inclusive.

If it is not premium

- ☐ It must appear on the state's Unflavored Tobacco List before you sell it.
- ☐ Listing is the manufacturer's job. Checking is yours.
- ☐ Check the public list at utl.doj.ca.gov. Not listed means do not sell.
- ☐ When in doubt, treat it as non-premium and verify.

Keep the proof. Keep purchase invoices four years (one year on site); the invoice should itemize the California excise tax or state that all California taxes are included. See the Record-Keeping Checklist.

Verify current rules: leginfo.legislature.ca.gov · cdtfa.ca.gov · oag.ca.gov · utl.doj.ca.gov