

COMPLIANCE · RECORD-KEEPING CHECKLIST

Records that protect your shop

What to keep so a compliant California cigar retailer or lounge can prove it.

Keep these records

- ☐ Purchase invoices for every cigar, kept four years, with at least one year on site.
- ☐ Invoices that itemize the California excise tax, or state that all California taxes are included.
- ☐ For each cigar you treat as premium: the tax-inclusive purchase price is at least \$12, confirmed from the invoice.
- ☐ Any manufacturer or distributor documentation of premium status.

Check the list, and log it

- ☐ For any cigar you do not treat as premium, confirm it appears on the Unflavored Tobacco List at utl.doj.ca.gov before selling.
- ☐ A dated log of your checks: product, date checked, and whether it is listed.

After a tax or rule change

- ☐ After the July 2026 excise-tax-rate change, re-check any cigar near the \$12 line and update your records.

A simple log you can copy

PRODUCT	DISTRIBUTOR	INVOICE DATE	TAX-INCL. PRICE	ON UTL?	CHECKED