

**DEFINITIONS FOR TOBACCO PRODUCT MANUFACTURERS
SEEKING LISTING ON THE CALIFORNIA TOBACCO DIRECTORY**

JUS-TOB8 (Rev. 09/2020)

The following definitions apply to all the forms and instructions used by Tobacco Product Manufacturers to establish compliance with the California's Tobacco Directory Law, section 30165.1 of the Revenue and Taxation Code, including but not limited to forms JUS-TOB1 through JUS-TOB15.

"Affiliate" means a Person who directly or indirectly owns or controls, is owned or controlled by, or is under common ownership or control with, another Person, as defined by Health and Safety Code section 104556(b).

"Brand Family" has the same meaning as Revenue and Taxation Code section 30165.1(a)(2).

"Brand Style" means the different Cigarettes within a Brand Family of Cigarettes, including but not limited to, menthol flavor or Cigarette length.

"California" means anywhere within the exterior boundaries of the State of California, which includes but is not limited to, all federal military installations, Indian reservations, rancherias, or other tribal land within California's exterior boundaries.

"CDTFA" means the California Department of Tax and Fee Administration.

"Cigarette" has the same meaning as Health and Safety Code section 104556(d), which includes Roll-Your-Own tobacco ("RYO").

"Deposit Date" means the date Qualified Escrow Fund Principal was deposited into a Qualified Escrow Fund Account.

"Directory" and **"Tobacco Directory"** have the same meaning as Revenue and Taxation Code section 30165.1(c).

"Fabricate" means the process of physically assembling components into a finished Cigarette.

"Fire Standard Compliant," "FSC," and "Fire Safe" means the requirements of the California Cigarette Fire Safety and Firefighter Protection Act, Health and Safety Code sections 14950 through 14960.

"Flavor" and **"Flavored"** means any Cigarette that contains a Constituent that imparts a Characterizing Flavor, with "Characterizing Flavor" and "Constituents" having the same meaning as subparts (a)(1) and (a)(2) of Health and Safety Code section 104559.5.

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"Ledger" has the same meaning of a section 2.I of California's Approved Tobacco Escrow Agreement (JUS-TOB6 (Rev. 5/24/19)).

"MSA" means the Master Settlement Agreement, and has the same meaning as Health and Safety Code section 104556(e).

"Non-Participating Manufacturer" or **"NPM"** means any tobacco product manufacturer that is not a Participating Manufacturer.

"Participating Manufacturer" or **"PM"** has the same meaning as in subsection II(jj) of the MSA.

"PACT Act" means the Prevent All Cigarette Trafficking Act, 15 U.S.C. § 375-378.

"Person" means an individual, partnership, committee, association, corporation or any other organization or group of persons.

"Qualified Escrow Fund" has the same meaning as Health and Safety Code section 104556(f) and section 2.P of California's Approved Tobacco Escrow Agreement (JUS-TOB6 (Rev. 5/24/19)).

"Qualified Escrow Fund Account" has the same meaning as section 2.Q of California's Approved Tobacco Escrow Agreement (JUS-TOB6 (Rev. 5/24/19)).

"Qualified Escrow Fund Principal" has the same meaning as section 2.R of California's Approved Tobacco Escrow Agreement (JUS-TOB6 (Rev. 5/24/19)).

"Quarter(s)" and **"Quarterly"** mean the following periods of the year: January 1 through March 31 (first quarter); April 1 through June 30 (second quarter); July 1 through September 30 (third quarter); and October 1 through December 31 (fourth quarter).

"Reserve Fund Statute" and **"Escrow Statute"** mean Chapter 1 of Part 3 of Division 103 of the Health and Safety Code (sections 104555-104557).

"Roll-Your-Own" and **"RYO"** tobacco means any tobacco, which has the same meaning as Health and Safety Code section 104556(d) and is a Cigarette. Each 0.09 ounces of RYO equals one (1) Cigarette or Stick.

"Sales Year" means the calendar year during which the Tobacco Product Manufacturer sold Cigarettes in California requiring a deposit of Qualified Escrow Fund Principal or an MSA payment.



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"Stick" means an individual Cigarette, not another unit of measurement for Cigarettes such as packs, cartons, or cases.

"Tobacco Product Manufacturer" has the same meaning as subsection (uu) of Section II of the MSA and Health and Safety Code section 104556(i).

"Unit(s) Sold" has the same meaning as Health and Safety Code section 104556(j).