



WAIVER OF TRIBAL SOVERIGN IMMUNITY BY NATIVE AMERICAN TRIBE

RESOLUTION OF THE _____
[Name of Tribe]

WHEREAS, _____ and/or
[Name of Tobacco Manufacturer]
_____ is owned by the _____
[Name of Tobacco Importer] [Name of Tribe]

("the Tribe"), is a business arm of the Tribe, and/or is formed by the Tribe under the provisions of the Tribe's constitution or laws;

WHEREAS, _____ and/or
[Name of Manufacturer]
_____ was formed for all business purposes allowed
[Name of Importer]
under the laws of the Tribe, including the manufacture of cigarettes and tobacco products;

WHEREAS, the premises and manufacturing facility of the foregoing cigarette and/or tobacco manufacturer and the premises of cigarette and/or tobacco importer are located on the Tribe's Reservation or other Indian Country;

WHEREAS, _____ has applied to the State of
[Name of Manufacturer]
California to be placed on the State of California Directory of compliant tobacco manufacturers whose products may be legally sold in the State of California;

WHEREAS, the State of California requires that all tobacco manufacturers on the State Tobacco Directory, to the full extent allowed by law, be subject to State regulations and enforcement of California law, including being susceptible to all remedies and enforcement measures permitted under California law,

WHEREAS, the State of California requires that all tobacco manufacturers on the State Tobacco Directory either sign the Master Settlement Agreement and make payments pursuant to that agreement or make escrow deposits as required by the California reserve fund statute (Health & Safety Code, sections 104555-104557.1);

WHEREAS, the State of California requires that all tobacco manufacturers sell cigarettes and tobacco products only to a distributor, wholesaler, importer, retailer or other person holding a valid license from the California Board of Equalization,

WHEREAS, the State of California requires that the distributor either pay applicable state taxes and surcharges on sales of cigarettes and tobacco products in the State of California or collect them from the consumer,

WHEREAS, because of the location of _____ and the
[Name of Manufacturer]
business premises of _____ on the Tribe's Reservation or other
[Name of Importer]
Indian Country and because the manufacturer and/or the importer is owned by the Tribe, is a business arm of the tribe or is owned by members of the Tribe, the manufacturer and/or the importer may be shielded by Tribal Sovereign Immunity or treaty rights from full enforcement and remedies available against tobacco manufacturers, and;



WAIVER OF TRIBAL SOVEREIGN IMMUNITY BY NATIVE AMERICAN TRIBE

WHEREAS, the protection afforded by Tribal Sovereign Immunity and treaty rights includes immunity from suit, liability, judgment and collection, including enforcement of judgments on tribal land by way of attachment of property or otherwise, the State of California requires that the manufacturer and/or the importer and their owner(s) waive tribal sovereign immunity and treaty rights, agree to sell only to persons licensed by the California Board of Equalization.

THEREFORE, the _____ Indian Nation, through
[Name of Tribe]

has on this _____ day of _____, 20____, adopted this Resolution waiving the
[Name of Tribal Entity Authorized To Waive Tribal Sovereign Immunity]
[Month]
Tribe's immunity and treaty rights as follows:

The _____ hereby waives its sovereign immunity and
[Name of Tribe]
treaty rights against suit, liability, judgment and collection with respect to the obligations and duties of

_____ and/or _____
[Name of Tobacco Manufacturer] [Name of Tobacco Importer]
under the California's reserve fund statute (Health & Saf. Code, § 104555 *et seq.*), the California Tobacco Directory Law (Rev. & Tax Code, § 30165.1), the California Cigarette and Tobacco Products Licensing Act of 2003, (Bus. & Prof. Code, § 22970 *et seq.*), regulations implementing those laws and any other California law, rule, or regulation that pertains to the sale of cigarettes and tobacco products in the State of California. The Tribe recognizes and agrees that the foregoing regulatory laws (reserve fund statute, tobacco directory law, and Cigarette and Tobacco Products Licensing Act of 2003), which require (1) the creation of a reserve fund in escrow, (2) qualifying for listing on a directory of compliant tobacco companies, and (3) state licensing, apply equally to everyone, including the Tribe, and are pure regulations which impose their restrictions for a public purpose unrelated to revenue generation. In so waiving its immunity, the Tribe recognizes and agrees, that any suits, or administrative actions brought against

_____ and/or _____
[Name of Manufacturer] [Name of Importer]
and their owner(s) relating to the duties and obligations referenced above may be brought in the California Superior Court, and that all such actions and proceedings, shall be governed by California's substantive and procedural law.

The Tribe agrees that _____ and
[Name of Manufacturer]
_____ shall sell only to California distributors, wholesalers,
[Name of Importer]
importers, and retailers that are licensed by the California Board of Equalization. The Tribe agrees that all its distributor(s) will collect and remit all taxes, surcharges, and escrow deposits imposed by California law, and all subsequent amendments thereto, on sales to persons who are not members of the Tribe in the same manner as required of all other such sales of cigarettes and tobacco products under California statutes and implementing regulations. The tribe attaches hereto a list of the names and addresses of all cigarette and tobacco product distributors the manufacturer or importer will use for distribution in the state of California.



WAIVER OF TRIBAL SOVERIGN IMMUNITY BY NATIVE AMERICAN TRIBE

The Tribe agrees to enact and enforce such tribal laws as are necessary to implement the California tax, surcharge and escrow deposit laws that apply to sales to persons who are not members of the Tribe, including the right of the State to audit and to assess and collect the taxes, surcharges and escrow deposits due. The Tribe agrees that upon the request of the State, the Tribe,

_____, and _____
[Name of Manufacturer] [Name of Importer]
will assist the State of California in the assessment and collection of any California taxes, surcharges and escrow deposits due.

Finally, the Tribe agrees to the jurisdiction of the California Superior Court over the Tribe, waives personal service of process, and agrees that service of process by certified or registered mail, return receipt requested, to the following address shall constitute adequate service:

[Owner tribal members name]
[Street Address or P.O. Box]
[City and State, postal code]

Adopted this _____ day of _____ 20 _____.
[Month]

Appropriate _____ Nation Officer

Appropriate _____ Nation Officer

Appropriate _____ Nation Officer

Attached to this Resolution is the letter from legal counsel for the Tribe to the California Attorney General evidencing legal counsel's written legal opinion to the State of California that the Tribal entity(s) or officer(s) adopting this Resolution and waiving the Tribe's sovereign immunity and treaty rights is/are authorized under Tribal law to do so and have the ability to bind the Tribe, and that all procedures required by Tribal and Federal law (including, if applicable, the Foreign Sovereign Immunities Act of 1976 (28 U.S.C. section 1605(a)(1)), were followed and that the actions in waiving sovereign immunity and treaty rights are binding and enforceable under Tribal, Federal and California State law.



WAIVER OF SOVEREIGN IMMUNITY BY GOVERNMENT-OWNED TOBACCO COMPANY

WHEREAS, the Government of the country of _____ formed
and/or owns the following company(s) [List the company names of the manufacturer and/or distributor below]:
[Insert Country]

Manufacturer: _____

Distributor: _____

WHEREAS, the _____ was formed for all business and
commercial purposes allowed under the laws of the country of _____, including
[Insert Manufacturer's Name]
the manufacture of cigarette and tobacco products, export and sale of cigarette and tobacco products in the
United States, and specifically the State of California;

WHEREAS, _____ has applied to the State
of California to be placed on the State of California Directory of compliant tobacco manufacturers whose products
[Insert Manufacturer's Name]
may be legally sold in the State of California.

WHEREAS, the State of California requires that all tobacco manufacturers on the State Tobacco
Directory, to the full extent allowed by law, be subject to State regulations and enforcement of California
law, including being susceptible to all remedies and enforcement measures permitted under California law.

WHEREAS, the State of California requires that all tobacco manufacturers on the State Tobacco
Directory either sign the Master Settlement Agreement and make payments pursuant to that agreement or make
escrow deposits as required by the California reserve fund statute (Health & Safety Code, sections 104555-
104557.1);

WHEREAS, the State of California requires that all tobacco manufacturers sell cigarettes and tobacco
products only to a distributor, wholesaler, importer, retailer or other person holding a valid license from the
California Board of Equalization;

WHEREAS, the State of California requires the distributor either pay applicable state taxes and
surcharges on sales of cigarettes and tobacco products in the State of California or collect them from the
consumer;

WHEREAS, because of the ownership of _____ and of
_____ by Government of the country of _____
[Insert Manufacturer's Name]
[Insert Distributor's Name, if any]
these entities may be shielded by government sovereign immunity or treaty rights from full enforcement and
remedies available against tobacco manufacturers, and;

WHEREAS, the protection afforded by government Sovereign Immunity and treaty rights includes
immunity from suit, liability, judgment and collection, including enforcement of judgments on the government-
owned companies by way of attachment of property or otherwise, the State of California requires that

_____ and _____ their
owners and Government of the country of _____ waive sovereign
[Insert Manufacturer's Name] [Insert Distributor's Name, if any]
immunity and Treaty rights, agree to sell only to persons and entities licensed by the California Board of
[Insert Distributor's Name, if any]
Equalization, and;



WAIVER OF SOVEREIGN IMMUNITY BY GOVERNMENT-OWNED TOBACCO COMPANY

THEREFORE, the Government of the country of _____, through its ambassador to the United States, _____, on this _____ day of _____, 20____, waives sovereign immunity and treaty rights of the country of _____ as follows:

The Government of _____ hereby expressly waives it sovereign immunity and treaty rights against suit, liability, judgment and collection with respect to the foregoing government-owned companies' obligations and duties under the California's reserve fund statute (Health & Saf. Code, § 104555 *et seq.*), the California tobacco directory law (Rev. & Tax Code, § 30165.1), the California Cigarette and Tobacco Products Licensing Act of 2003 (Bus. & Prof. Code, § 22970 *et seq.*), regulations implementing those laws and any other California law, rule or regulation that pertains to the sale of cigarettes and tobacco products in the State of California.

The Government of _____ and the foregoing companies recognizes and agrees that the foregoing regulatory laws (reserve fund, statute, tobacco directory law, the California Cigarette and Tobacco Products Licensing Act of 2003) applicable to commercial activities involving cigarettes and tobacco products, which require (1) the creation of a reserve fund, (2) qualifying for listing on a directory of compliant tobacco companies, and (3) state licensing, apply equally to everyone, including the Government of the country of _____ and are pure commercial regulations which impose their restrictions on commercial activity, within the meaning of the federal Foreign Sovereign Immunities Act of 1976 (28 U.S.C. section 1605(a)(2)), for a public purpose. In so waiving its immunity, the Government of _____ recognizes and agrees that any suits, or administrative actions brought against _____ and _____ or the Government of _____ relating to the duties and obligations referenced above, may be brought in the California Superior Court, and that all such actions and proceedings, shall be governed by California's substantive and procedural law.

The Government of _____, agrees that _____, and _____ shall only sell cigarettes and/or tobacco products to California distributors, wholesalers, importers and retailers who are licensed by the California Board of Equalization.

The Government of _____, agrees that _____ distributing company will impose and collect and remit all taxes, surcharges and escrow deposits imposed by California law, and all subsequent amendments thereto, on sales to purchasers in California and comply with all applicable California laws and regulations as if the sales of cigarettes and tobacco products occurred entirely in the state. The Government of _____ agrees to enact and enforce such rules, procedures and laws as are necessary to implement the California tax, surcharge and escrow deposit laws that apply to sales to persons in California, including the right of the State to audit and to assess and collect the taxes, surcharges and escrow deposits due.



WAIVER OF SOVEREIGN IMMUNITY BY GOVERNMENT-OWNED TOBACCO COMPANY

Finally, the Government of _____ agrees that upon the request of the State, the Government _____ will assist the State of California in the assessment and collection of any California taxes, surcharges and escrow deposits due.

Finally, the Government of _____ agrees to the jurisdiction of the California Superior Courts over their persons, waive personal service of process, and agree that service of process by certified or registered mail, return receipt requested, to the following address shall constitute adequate service:

[Manufacturer's Name]
[Street Address or P.O. Box]
[City and State, Postal Code]

Executed this _____ day of _____, 20_____.

[Ambassador to the United States]

[Ambassador to the United States]
of the Country of _____]

Attached to this Resolution is the letter from legal counsel in this matter for the Government of _____, _____, to the California Attorney General evidencing legal counsel's written legal opinion to the State of California that the Entity(s) or officer(s) adopting this Resolution and waiving the sovereign immunity and treaty rights of the Government of _____ is/are authorized under the laws of the country of _____ to do so and have the ability to bind the Government and country of _____ and that all procedures required by the laws of the country of _____ and Federal law (including specifically, Foreign Sovereign Immunities Act of 1976 (28 U.S.C. section 1605(a)(1)), were followed and that the actions in waiving sovereign immunity and treaty rights are binding and enforceable under the laws of the country of _____ and under any applicable Federal, Tribal and California State law.



WAIVER OF TRIBAL SOVEREIGN IMMUNITY BY NATIVE AMERICAN TRIBE

RESOLUTION OF THE _____
[Name of Tribe]

WHEREAS, _____ and/or
[Name of Tobacco Manufacturer]
_____ is owned by, chartered by, operated for the benefit of,
[Name of Tobacco Importer, if any]
and/or an "arm" of, the _____ ("the Tribe"), ~~is a business arm of the~~
[Name of Tribe]
~~Tribe, and/or is formed by the Tribe under the provisions of the Tribe's constitution or laws;~~

WHEREAS, _____ and/or
[Name of Manufacturer]
_____ was formed for all business purposes allowed
[Name of Importer, if any]
under the laws of the Tribe, including the manufacture of cigarettes and tobacco products;

WHEREAS, the premises and manufacturing facility of the foregoing cigarette and/or tobacco manufacturer and the premises of cigarette and/or tobacco importer, if any, are located on the Tribe's Reservation or other Indian Country;

WHEREAS, _____ has applied to the State of
[Name of Manufacturer]
California to be placed on the State of California Directory of compliant tobacco manufacturers whose products may be legally sold in the State of California ("California Tobacco Directory");

WHEREAS, pursuant to California Business and Professions Code section 22979(a), every manufacturer and importer must obtain and maintain a license to engage in the sale of cigarettes, and as one condition for obtaining and maintaining such license, all manufacturers and importers shall waive any sovereign immunity defense that may apply to any enforcement action brought by the Attorney General or the Board of Equalization to enforce Division 8.6 of the Business and Professions Code, sections 104555 to 104557, inclusive, of the Health and Safety Code, Part 13 (commencing with section 30001) of Division 2 of the Revenue and Taxation Code, and regulations adopted pursuant to these laws;

~~WHEREAS, the State of California requires that all tobacco manufacturers on the State Tobacco Directory, to the full extent allowed by law, be subject to State regulations and enforcement of California law, including being susceptible to all remedies and enforcement measures permitted under California law;~~

WHEREAS, the State of California requires that all tobacco manufacturers on the State California Tobacco Directory either sign the Master Settlement Agreement and make payments pursuant to that agreement or make escrow deposits as required by the California reserve fund statute (Health & Safety Code, sections 104555-104557.4);

~~WHEREAS, the State of California requires that all tobacco manufacturers sell cigarettes and tobacco products only to a distributor, wholesaler, importer, retailer or other person holding a valid license from the California Board of Equalization;~~

~~WHEREAS, the State of California requires that the distributor either pay applicable state taxes and surcharges on sales of cigarettes and tobacco products in the State of California or collect them from the consumer;~~



WAIVER OF TRIBAL SOVEREIGN IMMUNITY BY NATIVE AMERICAN TRIBE

WHEREAS, because of the location of _____ and/or the
business premises of _____
[Name of Manufacturer]
_____ on the Tribe's Reservation or other
[Name of Importer, if any]
Indian Country and because the manufacturer and/or the importer is owned by, chartered by, operated for
the benefit of, or an, by the Tribe, is a business "arm" of the Tribe or is owned by members of the Tribe,
the manufacturer and/or the importer may be shielded by Tribal Sovereign Immunity or treaty rights from
full enforcement and remedies available against tobacco manufacturers, ~~and;~~ and

WHEREAS, because the protection afforded by Tribal Sovereign Immunity and treaty rights
includes immunity from suit, liability, judgment and collection, including enforcement of judgments on tribal
land by way of attachment of property or otherwise, the State of California requires that the manufacturer
and/or the importer and their owner(s) waive tribal sovereign immunity and treaty rights; ~~agree to sell only
to persons licensed by the California Board of Equalization.~~

THEREFORE, the _____ Indian Nation, through
[Name of Tribe]

[Name of Tribal Entity or Official Authorized To Waive Tribal Sovereign Immunity]
has on this _____ day of _____, 20____, adopted this Resolution waiving the
[Month]
Tribe's sovereign immunity and treaty rights as follows:

The _____ hereby waives its sovereign immunity and
[Name of Tribe]
treaty rights against suit, liability, judgment and collection with respect to the obligations and duties of
_____ and/or _____
[Name of Tobacco Manufacturer] [Name of Tobacco Importer, if any]
under the California's reserve fund statute (Health & Saf. Code, § 104555 *et seq.*); the Cigarette and
Tobacco Products Tax Law (Rev. & Tax. Code, Div. 2, Part 13, § 30001 et seq.), including the California
Tobacco Directory Law (Rev. & Tax. Code, § 30165.1); the California Cigarette and Tobacco Products
Licensing Act of 2003, (Bus. & Prof. Code, § 22970 *et seq.*); and; regulations implementing those laws and
any other California law, rule, or regulation that pertains to the sale of cigarettes and tobacco products in
the State of California. The Tribe recognizes and agrees that the foregoing regulatory laws (reserve fund
statute, the Cigarette and Tobacco Products Tax Law, tobacco directory law, and the Cigarette and
Tobacco Products Licensing Act of 2003), which require (1) the creation of a reserve fund in escrow, (2)
qualifying for listing on a directory of compliant tobacco companies, and (3) state licensing, apply equally to
everyone, including the Tribe, and are pure regulations which impose their restrictions for a public purpose
unrelated to revenue generation. In so waiving its immunity, the Tribe recognizes and agrees; that any
suits; or administrative actions brought against _____ and/or
[Name of Manufacturer]
_____ and their owner(s) relating to the duties and obligations
[Name of Importer, if any]
referenced above may be brought in the California Superior Court, and that all such actions and
proceedings; shall be governed by California's substantive and procedural law.



WAIVER OF TRIBAL SOVEREIGN IMMUNITY BY NATIVE AMERICAN TRIBE

The Tribe agrees that _____ and _____
[Name of Manufacturer]
_____ shall sell only to California distributors, wholesalers,
[Name of importer]
importers, and retailers that are licensed by the California Board of Equalization. The Tribe agrees that all its distributor(s) will collect and remit all taxes, surcharges, and escrow deposits imposed by California law, and all subsequent amendments thereto, on sales to persons who are not members of the Tribe in the same manner as required of all other such sales of cigarettes and tobacco products under California statutes and implementing regulations. The tribe attaches hereto a list of the names and addresses of all cigarette and tobacco product distributors the manufacturer or importer will use for distribution in the state of California.

The Tribe agrees to enact and enforce such tribal laws as are necessary to implement the California tax, surcharge and escrow deposit laws that apply to sales to persons who are not members of the Tribe, including the right of the State to audit and to assess and collect the taxes, surcharges and escrow deposits due. The Tribe agrees that upon the request of the State, the Tribe,

_____, and _____
[Name of Manufacturer] [Name of importer]
will assist the State of California in the assessment and collection of any California taxes, surcharges and escrow deposits due.

Finally, [for the actions described in this waiver](#), the Tribe agrees to the jurisdiction of the California Superior Court over the Tribe, waives personal service of process, and agrees that service of process by certified or registered mail, return receipt requested, to the following address shall constitute adequate service:

[Owner Tribal members manufacturer/importer name] _____
[Street Address or P.O. Box] _____
[City and State, postal code] _____

Adopted this _____ day of _____ 20 _____.
[Month]

Appropriate _____ Nation Officer

Appropriate _____ Nation Officer

Appropriate _____ Nation Officer



WAIVER OF TRIBAL SOVEREIGN IMMUNITY BY NATIVE AMERICAN TRIBE

[Signature(s) of Tribal Official(s) authorized to
adopt this Resolution]

[Printed Name(s)]

Attached to this Resolution is ~~the~~ a letter from legal counsel for the Tribe to the California Attorney General evidencing legal counsel's written legal opinion to the State of California that the Tribal entity(ies) or officer(s) adopting this Resolution and waiving the Tribe's sovereign immunity and treaty rights is/are authorized under Tribal law to do so and have the ability to bind the Tribe, and that all procedures required by Tribal and Federal law (including, if applicable, the Foreign Sovereign Immunities Act of 1976 (28 U.S.C. section 1605(a)(1)), were followed and that the actions in waiving sovereign immunity and treaty rights are binding and enforceable under Tribal, Federal and California State law.



WAIVER OF SOVEREIGN IMMUNITY BY GOVERNMENT-OWNED TOBACCO COMPANY

WHEREAS, the Government of the country of _____ formed
and/or owns the following company(s) [List the company names of the manufacturer and/or distributor below]:
[Insert Country]

Manufacturer: _____

Distributor: _____

WHEREAS, the _____ was formed for all business and
commercial purposes allowed under the laws of the country of _____, including
[Insert Manufacturer's Name]
the manufacture of cigarette and tobacco products, export and sale of cigarette and tobacco products in the
United States, and specifically the State of California;

WHEREAS, _____ has applied to the State
of California to be placed on the State of California Directory of compliant tobacco manufacturers whose products
[Insert Manufacturer's Name]
may be legally sold in the State of California.

WHEREAS, the State of California requires that all tobacco manufacturers on the State Tobacco
Directory, to the full extent allowed by law, be subject to State regulations and enforcement of California
law, including being susceptible to all remedies and enforcement measures permitted under California law.

WHEREAS, the State of California requires that all tobacco manufacturers on the State Tobacco
Directory either sign the Master Settlement Agreement and make payments pursuant to that agreement or make
escrow deposits as required by the California reserve fund statute (Health & Safety Code, sections 104555-
104557.1);

WHEREAS, the State of California requires that all tobacco manufacturers sell cigarettes and tobacco
products only to a distributor, wholesaler, importer, retailer or other person holding a valid license from the
California Board of Equalization;

WHEREAS, the State of California requires the distributor either pay applicable state taxes and
surcharges on sales of cigarettes and tobacco products in the State of California or collect them from the
consumer;

WHEREAS, because of the ownership of _____ and of
[Insert Manufacturer's Name]
_____ by Government of the country of _____
[Insert Distributor's Name, if any]
these entities may be shielded by government sovereign immunity or treaty rights from full enforcement and
remedies available against tobacco manufacturers, and;

WHEREAS, the protection afforded by government Sovereign Immunity and treaty rights includes
immunity from suit, liability, judgment and collection, including enforcement of judgments on the government-
owned companies by way of attachment of property or otherwise, the State of California requires that

_____ and _____ their
[Insert Manufacturer's Name] [Insert Distributor's Name, if any]
owners and Government of the country of _____ waive sovereign
immunity and Treaty rights, agree to sell only to persons and entities licensed by the California Board of
[Insert Distributor's Name, if any]
Equalization, and;



WAIVER OF SOVEREIGN IMMUNITY BY GOVERNMENT-OWNED TOBACCO COMPANY

THEREFORE, the Government of the country of _____, through its ambassador to the United States, _____, on this _____ day of _____, 20____, waives sovereign immunity and treaty rights of the country of _____ as follows:

The Government of _____ hereby expressly waives it sovereign immunity and treaty rights against suit, liability, judgment and collection with respect to the foregoing government-owned companies' obligations and duties under the California's reserve fund statute (Health & Saf. Code, § 104555 *et seq.*), the California tobacco directory law (Rev. & Tax Code, § 30165.1), the California Cigarette and Tobacco Products Licensing Act of 2003 (Bus. & Prof. Code, § 22970 *et seq.*), regulations implementing those laws and any other California law, rule or regulation that pertains to the sale of cigarettes and tobacco products in the State of California.

The Government of _____ and the foregoing companies recognizes and agrees that the foregoing regulatory laws (reserve fund, statute, tobacco directory law, the California Cigarette and Tobacco Products Licensing Act of 2003) applicable to commercial activities involving cigarettes and tobacco products, which require (1) the creation of a reserve fund, (2) qualifying for listing on a directory of compliant tobacco companies, and (3) state licensing, apply equally to everyone, including the Government of the country of _____ and are pure commercial regulations which impose their restrictions on commercial activity, within the meaning of the federal Foreign Sovereign Immunities Act of 1976 (28 U.S.C. section 1605(a)(2)), for a public purpose. In so waiving its immunity, the Government of _____ recognizes and agrees that any suits, or administrative actions brought against _____ and _____ or the Government of _____ relating to the duties and obligations referenced above, may be brought in the California Superior Court, and that all such actions and proceedings, shall be governed by California's substantive and procedural law.

The Government of _____, agrees that _____, and _____ shall only sell cigarettes and/or tobacco products to California distributors, wholesalers, importers and retailers who are licensed by the California Board of Equalization.

The Government of _____, agrees that _____ distributing company will impose and collect and remit all taxes, surcharges and escrow deposits imposed by California law, and all subsequent amendments thereto, on sales to purchasers in California and comply with all applicable California laws and regulations as if the sales of cigarettes and tobacco products occurred entirely in the state. The Government of _____ agrees to enact and enforce such rules, procedures and laws as are necessary to implement the California tax, surcharge and escrow deposit laws that apply to sales to persons in California, including the right of the State to audit and to assess and collect the taxes, surcharges and escrow deposits due.



WAIVER OF SOVEREIGN IMMUNITY BY GOVERNMENT-OWNED TOBACCO COMPANY

Finally, the Government of _____ agrees that upon the request of the
State, the Government _____
and _____ will assist the State of California in the assessment and collection of
any California taxes, surcharges and escrow deposits due.

Finally, the Government of _____ agrees to the jurisdiction of the
California Superior Courts over their persons, waive personal service of process, and agree that
service of process by certified or registered mail, return receipt requested, to the following address shall
constitute adequate service:

[Manufacturer's Name]
[Street Address or P.O. Box]
[City and State, Postal Code]

Executed this _____ day of _____, 20____.

[Ambassador to the United States]

[Ambassador to the United States]
of the Country of _____]

Attached to this Resolution is the letter from legal counsel in this matter for the Government of
_____, to the California Attorney General
evidencing legal counsel's written legal opinion to the State of California that the Entity(s) or officer(s)
adopting this Resolution and waiving the sovereign immunity and treaty rights of the Government of
_____ is/are authorized under the laws of the country of _____
to do so and have the ability to bind the Government and country of _____ and that all
procedures required by the laws of the country of _____ and Federal law (including
specifically, Foreign Sovereign Immunities Act of 1976 (28 U.S.C. section 1605(a)(1)), were followed and that the
actions in waiving sovereign immunity and treaty rights are binding and enforceable under the laws of the country
of _____ and under any applicable Federal, Tribal and California State law.



WAIVER OF SOVEREIGN IMMUNITY BY GOVERNMENT-OWNED TOBACCO COMPANY

WHEREAS, the Government of the country of _____ formed
[Insert Name of Country]
and/or directly owns, in whole or majority part, the following company(ies) [List the company names of the
manufacturer and/or distributor below]:

Manufacturer: _____

Distributor: _____

WHEREAS, the _____ was formed for all business and
[Insert Manufacturer's Name]
commercial purposes allowed under the laws of the country of _____, including
[Insert Name of Country]
the manufacture of cigarette and tobacco products, and the export and sale of cigarette and tobacco products in
the United States, and specifically the State of California;

WHEREAS, _____ has applied to the State
[Insert Manufacturer's Name]
of California to be placed on the State of California Directory of compliant tobacco manufacturers whose products
may be legally sold in the State of California: ("[California Tobacco Directory](#)");

WHEREAS, pursuant to California Business and Professions Code section 22979(a), every manufacturer
and importer must obtain and maintain a license to engage in the sale of cigarettes, and as one condition for
obtaining and maintaining such license, all manufacturers and importers shall waive any sovereign immunity
defense that may apply to any enforcement action brought by the Attorney General or the Board of Equalization
to enforce Division 8.6 of the Business and Professions Code, sections 104555 to 104557, inclusive of the Health
and Safety Code, Part 13 (commencing with section 30001) of Division 2 of the Revenue and Taxation Code,
and regulations adopted pursuant to these laws;

~~WHEREAS, the State of California requires that all tobacco manufacturers on the State Tobacco
Directory, to the full extent allowed by law, be subject to State regulations and enforcement of California
law, including being susceptible to all remedies and enforcement measures permitted under California law.~~

WHEREAS, the State of California requires that all tobacco manufacturers on the ~~State~~ California
Tobacco Directory either sign the Master Settlement Agreement and make payments pursuant to that agreement
or makeescrow deposits as required by the California reserve fund statute (Health & Safety Code, sections
104555-104557.4);

~~WHEREAS, the State of California requires that all tobacco manufacturers sell cigarettes and tobacco
products only to a distributor, wholesaler, importer, retailer or other person holding a valid license from the
California Board of Equalization;~~

~~WHEREAS, the State of California requires the distributor either pay applicable state taxes and
surcharges on sales of cigarettes and tobacco products in the State of California or collect them from the
consumer;~~

WHEREAS, because of the ownership of _____ and of
[Insert Manufacturer's Name]
_____ by Government of the country of _____
[Insert Distributor's Name, if any] [Insert Name of Country]
these entities may be shielded by government sovereign immunity or treaty rights from full enforcement and
remedies available against tobacco manufacturers; and;



WAIVER OF SOVEREIGN IMMUNITY BY GOVERNMENT-OWNED TOBACCO COMPANY

WHEREAS, ~~because~~ the protection afforded by government ~~S~~sovereign ~~l~~immunity and treaty rights ~~may~~ includes immunity from suit, liability, judgment and collection, including enforcement of judgments on the government-owned companies by way of attachment of properties or otherwise, the State of California requires that _____ and _____, their owners and ~~the~~ Government of ~~the country of~~ _____ ~~waive sovereign immunity and T~~treaty rights, ~~agree to sell only to person and entities licensed by the California Board of Equalization, and;~~

THEREFORE, the Government of ~~the country of~~ _____, through its ambassador to the United States, _____, on this _____ day of _____, 20 _____, waives sovereign immunity and treaty rights of the country of _____ as follows:

The Government of _____ hereby expressly waives its sovereign immunity and treaty rights against suit, liability, judgment and collection with respect to the foregoing government-owned companies' obligations and duties under the ~~California's~~ reserve fund statute (Health & Saf. Code, § 104555 et seq.), ~~the Cigarette and Tobacco Products Tax Law (Rev. & Tax. Code, Div. 2, Part 13, (§ 30001 et seq.))~~, the California tobacco directory law (Rev. & Tax. Code, § 30165.1), the California Cigarette and Tobacco Products Licensing Act of 2003 (Bus. & Prof. Code, § 22970 et seq.), ~~and regulations implementing those laws and any other California law, rule or regulation that pertains to the sale of cigarettes and tobacco products in the State of California.~~

The Government of _____ and the foregoing companies recognizes and agrees that the foregoing regulatory laws (reserve fund, statute, ~~the Cigarette and Tobacco Product Tax Law~~, tobacco directory law, ~~and~~ the California Cigarette and Tobacco Products Licensing Act of 2003) ~~are~~ applicable to commercial activities involving cigarettes and tobacco products, which require (1) the creation of a reserve fund, (2) qualifying for listing on a directory of compliant tobacco companies, and (3) state licensing, apply equally to everyone, including the Government of ~~the country of~~ _____ and are ~~pure~~ commercial regulations ~~that which~~ impose their restrictions on commercial activity, within the meaning of the federal Foreign Sovereign Immunities Act of 1976 (28 U.S.C. section 1605(a)(2)), for a public purpose. In so waiving its immunity, the Government of _____ recognizes and agrees that any suits, or administrative actions brought against _____ and _____ or the Government of _____ relating to the duties and obligations referenced above, may be brought in the California Superior Court, and that all such actions and proceedings, shall be governed by California's substantive and procedural law.

The Government of _____ agrees that _____, and _____ shall only sell cigarettes and/or tobacco products to California distributors, wholesalers, importers and retailers who are licensed by the California Board of Equalization.



WAIVER OF SOVEREIGN IMMUNITY BY GOVERNMENT-OWNED TOBACCO COMPANY

The Government of _____, agrees that _____
[insert Country] [insert Distributor's Name, if any]
distributing company will impose and collect and remit all taxes, surcharges and escrow deposits imposed by California law, and all subsequent amendments thereto, on sales to purchasers in California and comply with all applicable California laws and regulations as if the sales of cigarettes and tobacco products occurred entirely in the state. The Government of _____ agrees to enact and enforce such
[insert Country]
rules, procedures and laws as are necessary to implement the California tax, surcharge and escrow deposit laws that apply to sales to persons in California, including the right of the State to audit and to assess and collect the taxes, surcharges and escrow deposits due.

Finally, the Government of _____ agrees that upon the request of the
[insert Country]
State, the Government _____, _____
[insert Country] [insert Manufacturer's Name]
and _____ will assist the State of California in the assessment and collection of
[insert Distributor's Name, if any]
any California taxes, surcharges and escrow deposits due.

Finally, for the actions described in this waiver, the Government of _____
[insert Name of Country]
agrees to the jurisdiction of the California Superior Courts over their persons, waives personal service of process, and agrees that service of process by certified or registered mail, return receipt requested, to the following address shall constitute adequate service:

[Manufacturer's or Distributor's Name] _____
[Street Address or P.O. Box] _____
[City and State, Postal Code] _____

Executed this _____ day of _____, 20____.
[Month]

[Signature of Ambassador to the United States] [Printed name of Ambassador to the United States]
[Ambassador to the United States]
of the Country of _____ }
[insert Country]

Attached to this Resolution is the letter from legal counsel in this matter for the Government of _____, to the California Attorney General
[insert Country] [insert Counsel's Name]
evidencing legal counsel's written legal opinion to the State of California that the Entity(s) or officer(s) adopting this Resolution and waiving the sovereign immunity and treaty rights of the Government of _____ is/are authorized under the laws of the country of _____ to do so and have the ability to bind the Government and country of _____ and that all procedures required by the laws of the country of _____ and Federal law (including specifically, Foreign Sovereign Immunities Act of 1976 (28 U.S.C. section 1605(a)(1)), were followed and that the actions in waiving sovereign immunity and treaty rights are binding and enforceable under the laws of the country of _____ and under any applicable Federal, Tribal and California State law.



CALIFORNIA TOBACCO MANUFACTURER AND IMPORTER SURETY BOND

STATE OF _____ BOND NUMBER _____
COUNTY/CITY OF _____

KNOW ALL PEOPLE BY THIS DOCUMENT that we,

(Name of Tobacco Product Manufacturer or Importer for Non-U.S. Tobacco Product Manufacturer)

of _____
(Address of Tobacco Product Manufacturer or Importer for Non-U.S. Tobacco Product Manufacturer)

as Principal, doing business at

(Street address of Tobacco Product Manufacturer or Importer for Non-U.S. Tobacco Product - no P.O. Boxes)

And _____
(Name of Bonding Company)

Of _____
(Address of Bonding Company)

as Surety authorized to transact business in California, are held and firmly bound unto the STATE OF CALIFORNIA in the full and just sum of _____ THOUSAND DOLLARS AND ZERO CENTS, (\$ _____) to the payment of which we hereby bind ourselves, our heirs, administrators, executors, successors and assigns firmly by this document.

WHEREAS, pursuant to California Revenue and Taxation Code §30165.1(c)(4), to be listed on the California Tobacco Directory, a newly qualified or "elevated risk" nonparticipating manufacturer, or the United States importer of a newly qualified or "elevated risk" nonparticipating manufacturer that undertakes joint and several liability for the manufacturer's performance in accordance with California Revenue and Taxation Code section 30165.1(c)(4)(A), must post a bond in favor of the State of California, conditioned upon the performance by the nonparticipating manufacturer and, if applicable, its United States importer, of all of its escrow deposit duties and obligations under Article 3 (commencing with § 104555), for all penalties assessed in accordance with Article 3 (commencing with § 104555) of Chapter 1 of Part 3 of Division 103 of the Health and Safety Code, and for payment of all fees, costs, attorney's fees, penalties, and refunds imposed or required under California Revenue and Taxation Code section 30165.1, including, but not limited to, all refunds resulting from the removal of the manufacturer or any of its brand families from the directory.

NOW, THEREFORE, the condition of this obligation is such that if the above-named nonparticipating manufacturer and, if applicable, its importer, as principal, shall faithfully and truly fulfill all of its duties and obligations under Article 3 (commencing with § 104555) of Chapter 1 of Part 3 of Division 103 of the Health and Safety Code, California Revenue and Taxation Code § 30165.1, then this obligation shall be void, otherwise it shall remain in full force and effect.

The aggregate accumulated liability under this bond shall in no event exceed the penal sum named herein, for any and all claims which may accrue during the term thereof.

This bond shall become effective on the _____ day of _____, 20_____, at twelve and one minute o'clock A.M., Pacific Time, and continues in effect until the Surety withdraws from this bond by giving 60 days advance written notice by registered mail to the Tobacco Litigation and Enforcement Section, Office of the Attorney General, P.O. Box 944255, Sacramento, California, 94244-2550, provided such withdrawal shall not release said Surety from any liability existing hereunder at the time of the effective date of the said withdrawal, and further provided that said 60 days shall begin to run on the day following receipt of notice by the Tobacco Litigation and Enforcement Section, Office of the Attorney General.

More particularly, all obligations existing on the effective date of Surety's withdrawal, including but not limited to escrow obligations, penalties, costs of investigation and attorneys' fees, shall continue to be protected by this bond, even though no cause of action has accrued at the time of the withdrawal, until the running of the statute of limitations on actions claiming against this bond.



CALIFORNIA TOBACCO MANUFACTURER AND IMPORTER SURETY BOND

Signed, sealed and dated this _____ day of _____, 20_____.

Principal _____ (SEAL) Surety _____ (SEAL)

By _____ By _____

Signed and acknowledged by Surety's agent _____ before me

this _____ day of _____, 20_____.

My Commission expires: _____

Notary Public

Approved by: _____
Attorney General or designee

When completed, this bond should be mailed to the Tobacco Litigation and Enforcement Section, Office of the Attorney General, P.O. Box 944255, Sacramento, California 94244-2550.

I. INFORMATION FOR THE PREPARATION AND EXECUTION OF THIS BOND

- A. The legal name of principal on the bond should be fully and correctly stated and should precisely agree with the name of applicant on its local business license or articles of incorporation (Any material variation may delay acceptance of bond).
- B. The name in which business is conducted should follow the name or names of the principal where the applicant does business under a fictitious name.

Examples:

- Individual operating in own name: "Henry Smith"
- Individual owner operating in another name: "Henry Smith d/b/a/ City Extended Contract Provider"
- Partners operating in another name: "John Doe, Richard, Doe, and Mary Doe d/b/a Contract Provider"
- Corporation operating in own name: "Chase Company (a corporation)"
- Corporation operating in another name: "John Doe Enterprises, Inc. d/b/a Superior Contract Provider"

II. EXECUTION BY PRINCIPAL

If the principal of this bond is:

- A. An individual: This bond must be signed by the principal
- B. A partnership: This bond must be executed in the name of the partnership, and must be signed by at least one of the partners
- C. A corporation: This bond must be executed in the name of the corporation, and signed by its President or Vice President, with an impression of corporate seal affixed, and attested to by the Secretary or Assistant Secretary of the corporation.

III. EXECUTION BY SURETY

- A. This bond must be executed by a properly authorized person, whose title must be shown, with an impression of the corporate seal of the surety affixed; and;
- B. Attach an original or certified copy of Power-of-Attorney authorizing said execution.



CALIFORNIA TOBACCO MANUFACTURER AND IMPORTER SURETY BOND

STATE OF _____ BOND NUMBER _____

COUNTY/CITY OF _____

KNOW ALL PEOPLE BY THIS DOCUMENT that we,

(Name of ~~Tobacco Product Manufacturer or Importer for Non-U.S. Tobacco Product Manufacturer~~ Principal)

of _____

(Address of ~~Tobacco Product Manufacturer or Importer for Non-U.S. Tobacco Product Manufacturer~~ Principal)

as Principal, doing business at

(Street address of ~~Tobacco Product Manufacturer or Importer for Non-U.S. Tobacco Product Manufacturer~~ Principal - no P.O. Boxes)

And _____

(Name of Bonding Company)

Of _____

(Street Address of Bonding Company)

as Surety authorized to transact business in California, are held and firmly bound unto the STATE OF CALIFORNIA, as Obligee, in the full

and just sum of _____ THOUSAND DOLLARS AND ZERO _____ CENTS,

(Amount in Words)

(Amount in Words)

(\$ _____), to the for which payment of which we hereby bind ourselves, our heirs, administrators, executors,

(Amount in Figures)

successors and assigns firmly by this document.

Principal check all that apply:

WHEREAS, pursuant to California Revenue and Taxation Code § section 30165.1(c)(4), to be listed on the California Tobacco Directory, a newly qualified or "elevated risk" nonparticipating manufacturer, or the United States importer of a newly qualified or "elevated risk" nonparticipating manufacturer that undertakes joint and several liability for the manufacturer's performance in accordance with California Revenue and Taxation Code section 30165.1(c)(4)(A), must post a bond in favor of the State of California, conditioned upon the performance by the nonparticipating manufacturer and, if applicable, its United States importer, of all of its escrow deposit duties and obligations under Article 3 (commencing with § 104555), of Chapter 1 of Part 3 of Division 103 of the Health and Safety Code, for all penalties assessed in accordance with Article 3 (commencing with § 104555) of Chapter 1 of Part 3 of Division 103 of the Health and Safety Code; and regulations adopted pursuant to these laws, for payment of all fees, costs, attorney's fees, penalties, and refunds imposed or required under California Revenue and Taxation Code section 30165.1, including, but not limited to, all refunds resulting from the removal of the manufacturer or any of its brand families from the directory, and payment of all state taxes for the sale or distribution of cigarettes and tobacco products in this state during the year in which the certification is filed and the next succeeding calendar year.

NOW, THEREFORE, the condition of this obligation is such that if the above-named nonparticipating manufacturer and, if applicable, its importer, as pPrincipal, shall faithfully and truly fulfill all of its duties and obligations under Article 3 (commencing with § 104555) of Chapter 1 of Part 3 of Division 103 of the Health and Safety Code, and regulations adopted pursuant to these laws, and California Revenue and Taxation Code § section 30165.1, then this obligation shall be void, otherwise it shall remain in full force and effect.

WHEREAS, pursuant to California Business and Professions Code section 22979(a)(4), to be eligible for obtaining and maintaining a license to engage in the sale of cigarettes, a manufacturer or importer, in lieu of waiving any sovereign immunity defense that may apply to any enforcement action brought by the Attorney General or the Board of Equalization to enforce Division 8.6 of the Business and Professions Code, sections 104555 to 104557, inclusive, of the Health and Safety Code, or Part 13 (commencing with section 30001) of Division 2 of the Revenue and Taxation Code, and regulations adopted pursuant to these laws, must post a bond in favor of the State of California, conditioned upon the performance by the manufacturer or importer of all its duties and obligations under this division, sections 104555 to 104557, inclusive, of the Health and Safety Code, Part 13 (commencing with section 30001) of Division 2 of the Revenue and Taxation Code, and regulations adopted pursuant to these laws.

NOW, THEREFORE, the condition of this obligation is such that if the above-named manufacturer and, if applicable, its importer, as Principal, shall faithfully and truly fulfill all of its duties and obligations under division 8.6 of the Business and Professions Code, sections 104555 to 104557, inclusive, of the Health and Safety Code, Part 13 (commencing with section 30001) of Division 2 of the Revenue and Taxation Code, and regulations adopted pursuant to these laws, then this obligation shall be void, otherwise it shall remain in full force and effect.



CALIFORNIA TOBACCO MANUFACTURER AND IMPORTER SURETY BOND

When completed, this bond should be mailed to the Tobacco Litigation and Enforcement Section, Office of the Attorney General, P.O. Box 944255, Sacramento, California 94244-2550.

I. INFORMATION FOR THE PREPARATION AND EXECUTION OF THIS BOND

- A. The legal name of pPrincipal on the bond should be fully and correctly stated and should precisely agree with the name of applicant on its local business license or articles of incorporation (Aany material variation may delay acceptance of bond).
- B. The name in which business is conducted should follow the name or names of the pPrincipal where the applicant does business under a fictitious name.

Examples:

Individual operating in own name: "Henry Smith"

Individual owner operating in another name: "Henry Smith d/b/a/ City Extended Contract Provider"

Partners operating in another name: "John Doe, Richard, Doe, and Mary Doe d/b/a Contract Provider"

Corporation operating in own name: "Chase Company (a corporation)"

Corporation operating in another name: "John Doe Enterprises, Inc. d/b/a Superior Contract Provider"

II. EXECUTION BY PRINCIPAL

If the pPrincipal of this bond is:

- A. An individual: This bond must be signed by the pPrincipal.
- B. A partnership: This bond must be executed in the name of the partnership, and must be signed by at least one of the partners.
- C. A corporation: This bond must be executed in the name of the corporation, and signed by its President or Vice President, with an impression of corporate seal affixed, and attested to by the Secretary or Assistant Secretary of the corporation.

III. EXECUTION BY SURETY

- A. This bond must be executed by a properly authorized person, whose title must be shown, with an impression of the corporate seal of the Surety affixed; and,
- B. Attach an original or certified copy of Power-of-Attorney authorizing said execution.