

INDUSTRY ADVISORY

Self-Posting License Suspension Notices of Delinquent Taxpayers

Effective September 1, 2012, licensees who are delinquent in the payment of taxes owed to the State Board of Equalization (BOE) and/or Franchise Tax Board (FTB) will be responsible for posting Notice of Suspension signs on their licensed premises. Previously, delinquent licensees were personally contacted by a Department representative who posted the suspension notices in compliance with Rule 108 of Title 4, Division 1 of the California Code of Regulations.

Delinquent licensees will receive written notification from Headquarters Licensing Unit advising the licensee that the alcoholic beverage license for the business has been suspended for failure to pay taxes and/or penalties to BOE or FTB. Two copies of the "Notice of Suspension" signs with detailed posting instructions will accompany the letter from HQ Licensing Unit. These suspension signs must remain conspicuously posted on the license premises until advised by the Department to remove them. Failure to keep said notices properly posted can result in further disciplinary proceedings leading to the suspension or revocation of the alcoholic beverage license.