



SPECIAL NOTICE

CALIFORNIA DEPARTMENT
OF TAX AND FEE
ADMINISTRATION
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CUSTOMER SERVICE CENTER
1-800-400-7115
CRS
711

New Lithium Extraction Excise Tax

Beginning January 1, 2023, any person (producer) extracting lithium from geothermal fluid, spodumene ore, rock, minerals, clay, or any other naturally occurring substance in California must pay a lithium extraction excise tax. The new tax is based upon the cumulative number of metric tons of lithium carbonate equivalent extracted in California by a producer. Each producer must register for a Lithium Excise Tax (LET) Permit with us.

Lithium extraction excise tax rates for calendar year 2023 and 2024

Lifetime cumulative metric tons of lithium carbonate equivalent extracted by a producer:	Applicable tax rate (per metric ton extracted):
20,000 or fewer	\$400
Over 20,000 to 30,000	\$600
Over 30,000	\$800

Lithium excise tax permit

Online registration will be available in late 2023. Please contact our Customer Service Center at the number below if you are currently extracting lithium in California or plan to begin lithium extraction in 2023. We will help you register for your LET Permit.

Reporting requirements

Producers extracting lithium in 2023 will have a return due January 31, 2024. A separate notice will be sent in late 2023 with detailed information regarding the reporting requirements for the lithium excise tax.

Legislation information

[Senate Bill 125](#) (Stats. 2022, ch. 63) enacted the Lithium Extraction Tax Law, which imposed the excise tax and created the Lithium Extraction Excise Tax Fund.

For more information

If you have questions about the Lithium Extraction Excise Tax, please visit our online *Lithium Extraction Excise Tax Guide* at <https://www.cdtfa.ca.gov/taxes-and-fees/lithium-extraction-excise-tax.htm>, or call our Customer Service Center at 1-800-400-7115 (CRS:711). Customer service representatives are available Monday through Friday from 7:30 a.m. to 5:00 p.m. (Pacific time), except state holidays.