

Final Text of California Code of Regulations

Title 18. Public Revenues

Division 2. California Department of Tax and Fee Administration –

Business Taxes

Chapter 8.2. Lead-Acid Battery Fees

(A new chapter and regulations to be added to the California Code of Regulations)

Chapter 8.2. Lead-Acid Battery Fees

Regulation 3210. Definitions.

For purposes of this chapter (Lead-Acid Battery Fees, commencing with Regulation 3210), the definitions of terms in Health and Safety Code section 25215.1 and the definitions of terms in this regulation shall apply.

(a) “Dealer” means every person who engages in the retail sale of replacement lead-acid batteries directly to persons in California.

(1) “Dealer” includes, but is not limited to, a manufacturer of new lead-acid batteries, as defined in subdivision (f), that makes retail sales of lead-acid batteries directly to persons in California through any means, including, but not limited to, transactions conducted through a sales outlet, catalog, or internet website or any other similar electronic means.

(2) “Dealer” also includes, but is not limited to, a marketplace facilitator, as defined in Revenue and Taxation Code section 6041, that facilitates a retail sale of a replacement lead-acid battery by a marketplace seller and is the dealer for purposes of collecting and remitting the California battery fee imposed on the consumer in regard to that retail sale pursuant to Revenue and Taxation Code section 6043.1.

(b) “Department” means the California Department of Tax and Fee Administration.

(c) “Equipment” means and includes any tangible personal property that is powered in whole or part by a lead-acid battery. Equipment is considered “new equipment” if it has never been sold to a person in a sale at retail.

(d) “Importer” and “person who imports the lead-acid battery into this state” means a manufacturer of a lead-acid battery as defined in subdivision (f)(2). For purposes of subdivision (f)(2), a dealer, wholesaler, distributor, or other person imports a lead-acid battery into this state if they ship, deliver, transport, or otherwise bring the lead-acid battery into this state for sale or distribution, including delivery to a consumer. An importer does not include a common carrier, a contract carrier, or a California consumer who purchases the replacement lead-acid battery for their own use.

(e) “Lead-acid battery” means any battery weighing over five kilograms that is primarily composed of both lead and sulfuric acid, whether the acid is in liquid, solid, or gel state, with a capacity of six volts or more that is designed to be used for any of the following purposes:

(1) As a starting battery that is designed to deliver a high burst of energy to an internal combustion engine until it starts;

(2) As a motive power battery that is designed to provide the source of power for propulsion or operation of a vehicle, including a watercraft;

(3) As a stationary storage or standby battery that is designed to be used in systems where the battery acts as either electrical storage for electricity generation equipment or a source of emergency power, or otherwise serves as a backup in case of failure or interruption in the flow of power from the primary source; or

(4) As a source of auxiliary power to support the electrical systems in a vehicle, as defined in Vehicle Code section 670, or an implement of husbandry, as defined in Vehicle Code section 36000, or an aircraft.

(f) Manufacturer.

(1) A person who manufactures a lead-acid battery and sells, offers for sale, or distributes the lead-acid battery in the state is the manufacturer of the battery for purposes of the manufacturer battery fee if that person is subject to the jurisdiction of this state.

(2) If no person is the manufacturer of a lead-acid battery under subdivision (f)(1), then the manufacturer of the battery for purposes of the manufacturer battery fee is the person who imports the lead-acid battery into the state for sale or distribution, including delivery to a consumer, and is subject to the jurisdiction of this state.

(3) The first person in the chain of distribution of a lead-acid battery that meets the definition of a manufacturer is the manufacturer of that battery and only one person is the manufacturer of a lead-acid battery for purposes of the manufacturer battery fee. When a lead-acid battery is delivered by an owner or former owner thereof, or by a factor or agent of that owner, former owner, or a factor to a purchaser in California or to a person for redelivery to a purchaser in California, pursuant to a sale made by a person not subject to the jurisdiction of this state, the person making the delivery is the manufacturer of the lead-acid battery if the person is subject to the jurisdiction of this state and no other person is the manufacturer.

(g) “Replacement lead-acid battery” means a new lead-acid battery that is sold at retail subsequent to the original sale or lease of the equipment or vehicle in which the new lead-acid battery is intended or designed to be used. A lead-acid battery is new if it has not previously been purchased in a retail sale for which the California battery fee was imposed and paid. A replacement lead-acid battery does not include a spent, discarded, refurbished, reconditioned, rebuilt, or reused lead-acid battery, regardless of whether it is new.

(h) “Retail sale” or “sale at retail” means a sale for a purpose other than resale in the regular course of business.

(1) A retail sale includes a drop shipment of a lead-acid battery by a drop shipper. When there is a drop shipment of a lead-acid battery to a consumer in California, the drop shipper shall be deemed to be the person making the retail sale of the lead-acid battery to the consumer if the drop shipper is subject to the jurisdiction of this state.

(A) A drop shipment means the delivery of a lead-acid battery by an owner or former owner thereof, or by a factor or agent of that owner, former owner, or factor to a consumer or to a person for delivery to a consumer pursuant to a retail sale of the lead-acid battery made by a person not subject to the jurisdiction of this state.

(B) A drop shipper means an owner or former owner thereof, or factor or agent of that owner or former owner, who makes a drop shipment of a lead-acid battery.

(2) Notwithstanding the above, a “retail sale” does not include any of the following:

(A) The sale of a replacement lead-acid battery for which a California battery fee has previously been imposed and paid.

(B) The sale of a replacement lead-acid battery that is temporarily stored or used in California for the sole purpose of preparing the replacement lead-acid battery for use thereafter solely outside of the state and that is subsequently transported outside the state and thereafter used solely outside of the state. For purposes of this subdivision, it is rebuttably presumed that a battery is not “temporarily stored or used in California for the sole purpose of preparing the replacement lead-acid battery for use thereafter solely outside of the state” if the battery remains in this state for more than 90 days after purchase. Also, a battery is not “temporarily stored or used in California for the sole purpose of preparing the replacement lead-acid battery for use thereafter solely outside of the state” if there is any functional use of the battery in California following its purchase.

(C) The sale of a lead-acid battery to a person who will incorporate it into new equipment for purposes of reselling the new equipment with the battery such that the battery and the new equipment will be sold together as a single item to the consumer. This includes multiple inter-changeable lead-acid batteries sold with a single piece of new equipment to allow continuous operation by exchanging depleted lead-acid batteries so long as the use of multiple lead-acid batteries is required or customary for the usual operation of that new equipment.

(D) The replacement of a lead-acid battery pursuant to a vehicle or battery warranty or a vehicle service contract described under Insurance Code section 12800 without charge to the consumer. If a consumer is required to pay a separate charge for the replacement lead-acid battery, then the person selling or otherwise replacing the lead-acid battery for a separate charge is making a retail sale of the lead-acid battery to the consumer.

Lead-acid battery manufacturers generally offer a warranty that covers a free replacement period, followed by a pro-rated replacement period during which the consumer may receive a new lead-acid battery for a pro-rated price or receive a pro-rated credit for a new lead-acid battery made by the same manufacturer.

For example, if a lead-acid battery costs \$100, includes a 10-year warranty, and fails after nine years, the dealer may charge the consumer \$90 for an identical \$100 replacement lead-acid battery because the battery failed after nine years or 90 percent (90%) of the warranty period expired or provide a \$10 credit for a replacement lead-acid battery because the lead-acid battery failed with one year or 10 percent (10%) of the warranty period remaining. In these scenarios, there is a retail sale of a replacement lead-acid battery for \$90 or the amount that exceeds the \$10 credit.

(E) The sale of any battery intended for use with or contained within a medical device, as defined in the federal Food, Drug, and Cosmetic Act (21 U.S.C. 321(h)).

(i) For purposes of this chapter, a person is “subject to the jurisdiction of this state” if the person is engaged in business in this state.

(1) A person is engaged in business in this state if the person is a “retailer engaged in business in this state,” as defined in subdivision (c) of Revenue and Taxation Code section 6203 or if the person has a substantial nexus with this state for purposes of the Commerce Clause of the United States Constitution.

(2) A person who manufactures a lead-acid battery is not engaged in business in this state for purposes of subdivision (f)(1) solely because the person submitted to the jurisdiction of the state to pay and remit the manufacturer battery fee on behalf of an importer under subdivision (e)(1)(A) of Regulation 3220.

(j) “Vehicle” means any device or machine which can be used to move persons or property, including but not limited to, watercraft, aircraft, a vehicle as defined in Vehicle Code section 670, or an implement of husbandry as defined in Vehicle Code section 36000, unless otherwise specified. The term “vehicle” does not include a device moved exclusively by human power (e.g., a bicycle) or a device used exclusively upon stationary rails or tracks.

Note: Authority cited: Section 25215.74, Health and Safety Code. Reference: Sections 25215.1, 25215.25 and 25215.35, Health and Safety Code; and Section 6043.1, Revenue and Taxation Code.

Final Text of California Code of Regulations

Title 18. Public Revenues

Division 2. California Department of Tax and Fee Administration –

Business Taxes

Chapter 8.2. Lead-Acid Battery Fees

(A new chapter and regulations to be added to the California Code of Regulations)

Regulation 3220. Manufacturer Battery Fee.

(a) In General. On and after April 1, 2017, a manufacturer battery fee is imposed on the manufacturer of a lead-acid battery, as defined in subdivision (f) of Regulation 3210, when the lead-acid battery is sold at retail to a person in California or sold to a dealer, wholesaler, distributor, or other person for retail sale in California. The fee is one dollar (\$1.00) for each battery sold from April 1, 2017, through March 31, 2022, and two dollars (\$2.00) for each battery sold on or after April 1, 2022.

(b) Liability for the fee. Only one person is the manufacturer of a lead-acid battery for purposes of liability for the manufacturer battery fee.

Liability for the manufacturer battery fee is imposed at the time of the manufacturer's retail sale of a lead-acid battery to a consumer in California or at the time of the manufacturer's sale of a lead-acid battery to a dealer, wholesaler, distributor, or other person for retail sale in California. Importing a lead-acid battery into California, by itself, does not trigger imposition of the fee.

It is rebuttably presumed that a manufacturer's sale of a lead-acid battery to a person in California is a retail sale. If a manufacturer sells a lead-acid battery to a dealer, wholesaler, distributor, or other person in California for purposes of resale in the regular course of business, it is rebuttably presumed that the lead-acid battery will be resold in California in a retail sale. A manufacturer has the burden of proving that a sale of a lead-acid battery is for resale and that a lead-acid battery purchased for resale will not be resold in California in a retail sale.

(c) Exclusions. The manufacturer battery fee does not apply to the following transactions:

(1) A sale of a lead-acid battery for which the manufacturer battery fee has previously been paid by a person subject to the jurisdiction of this state or a person that registered with the Department to report and pay the fee under subdivision (e)(1).

(2) A sale of a replacement lead-acid battery that is temporarily stored or used in California for the sole purpose of preparing the battery for use thereafter solely outside of California and that is subsequently transported outside the state and thereafter used solely outside of the state, as provided in subdivision (h)(2)(B) of Regulation 3210.

(3) A sale of a lead-acid battery to a person who will incorporate it into new equipment for purposes of reselling the equipment with the battery, as provided in subdivision (h)(2)(C) of Regulation 3210.

(4) A lead-acid battery provided as a replacement without charge under a vehicle or battery warranty or a vehicle service contract, as provided in subdivision (h)(2)(D) of Regulation 3210.

(5) A sale of a lead-acid battery intended for use with or contained within a medical device, as provided in subdivision (h)(2)(E) of Regulation 3210.

(d) If a lead-acid battery is sold or used in a manner or for a purpose described in subdivision (c)(2) through (5), a manufacturer must obtain written certification from the purchaser, in accordance with Regulation 3240, stating that the lead-acid battery will be used in a manner or for a purpose entitling them to regard the purchase as not subject to the manufacturer battery fee.

(e) Payment of the fee by a person not subject to California's jurisdiction.

(1) A person who manufactures a lead-acid battery and is not subject to the jurisdiction of this state may enter into a written agreement with an importer of that lead-acid battery to pay the manufacturer battery fee imposed on the importer due to the sale of that battery on behalf of the importer. The person shall be credited, pursuant to Health and Safety Code section 25215.56, for the payment of the manufacturer battery fees on behalf of the importer, provided they do the following:

(A) Submit to the jurisdiction of the state and register with the Department to report and remit the manufacturer battery fees on behalf of the importer.

(B) Provide to the importer a statement on the invoice, contract, or other record documenting the transaction that includes their manufacturer account number with the Department, identification of the lead-acid batteries sold to the importer that will be subject to the manufacturer battery fee, and a statement that the person will pay the manufacturer battery fees imposed on the importer due to the sale of those batteries to the Department on behalf of the importer.

(C) Retain records sufficient to document that the lead-acid batteries for which the person has agreed to pay the manufacturer battery fee were delivered for retail sale in California, the identity of the importer of the batteries, and that the statement required by subdivision (e)(1)(B) was provided to the importer of the batteries in a timely manner pursuant to subdivision (e)(2). The person shall retain these records for a period of no less than four years and shall make the records reasonably available to the Department upon request in the manner set forth in California Code of Regulations, title 18, section 4901, Records.

(2) An importer who receives a timely statement, as described in subdivision (e)(1)(B), shall be relieved from paying the manufacturer battery fee imposed on the importer due to a sale of a lead-acid battery identified in the statement, if the person that provided the statement remits the fee to the Department for the sale of that battery. A statement shall be considered timely if it is issued before the person that provided the statement bills the importer for the lead-acid

battery or within the person's normal billing and payment cycle, before delivery of the battery to the importer, or before the date on which a return would be due for the period in which the battery was sold by the importer.

(3) An importer who has paid a manufacturer battery fee imposed on the importer due to the sale of a lead-acid battery and who subsequently receives an untimely statement that the fee has been paid on that same battery may file a claim for a refund for the fee paid by the importer.

(4) The Department may disclose to an importer the amount of the manufacturer battery fees paid or not paid on its behalf by a person with whom the importer has entered into an agreement pursuant to subdivision (e)(1).

(5) The Department may disclose the name, address, account number, and account status of a person registered with the Department to pay the manufacturer battery fee. Except as described in subdivision (e)(4), the Department will not disclose the amount of the manufacturer battery fees paid by any person.

(f) Records.

(1) A manufacturer shall maintain and make available for examination on request by the Department all records necessary to determine the manufacturer's liability for the manufacturer battery fee and all records necessary for the proper completion of the manufacturer's returns in the manner set forth in California Code of Regulations, title 18, section 4901, Records. This includes, but is not limited to, purchase orders, bills of lading, receipts, invoices, shipping documents, job orders, contracts, customers' exclusion and exemption certificates (see Regulation 3240) or alternate written certifications, and other relevant documents.

(2) All records required to be maintained by a manufacturer under this regulation must be preserved for a period of not less than four years unless the Department provides written authorization for their destruction within a lesser period.

Note: Authority cited: Section 25215.74, Health and Safety Code. Reference: Sections 25215.1, 25215.3, 25215.35, 25215.45 and 25215.48, Health and Safety Code; and Section 55302, Revenue and Taxation Code.

Final Text of California Code of Regulations

Title 18. Public Revenues

Division 2. California Department of Tax and Fee Administration –

Business Taxes

Chapter 8.2. Lead-Acid Battery Fees

(A new chapter and regulations to be added to the California Code of Regulations)

Regulation 3230. California Battery Fee.

(a) In General. On and after April 1, 2017, a California battery fee is imposed on a person for each replacement lead-acid battery purchased from a dealer in a retail sale for storage, use, or other consumption in California, except as provided in subdivision (b). A dealer subject to the jurisdiction of this state shall collect the California battery fee from a purchaser at the time of the retail sale and may retain 1.5 percent (.015) of the fee collected as reimbursement for any costs associated with the collection of the fee. The California battery fee is one dollar (\$1.00) for each replacement lead-acid battery purchased from April 1, 2017, through March 31, 2022. The California battery fee is two dollars (\$2.00) for each replacement lead-acid battery purchased on or after April 1, 2022.

(b) Exclusions. The California battery fee does not apply to the following transactions:

- (1) A sale of a replacement lead-acid battery for which the California battery fee has previously been paid.
- (2) Sales of replacement lead-acid batteries for resale in the regular course of business.
- (3) A sale of a replacement lead-acid battery that is temporarily stored or used in California for the sole purpose of preparing the battery for use thereafter solely outside of California and that is subsequently transported outside the state and thereafter used solely outside of the state, as provided in subdivision (h)(2)(B) of Regulation 3210.
- (4) A sale of a lead-acid battery to a person who will incorporate it into new equipment for purposes of reselling the equipment with the battery, as provided in subdivision (h)(2)(C) of Regulation 3210.
- (5) A lead-acid battery provided as a replacement without charge under a vehicle or battery warranty or a vehicle service contract, as provided in subdivision (h)(2)(D) of Regulation 3210.
- (6) A sale of a replacement lead-acid battery described in subdivision (e)(3) of Regulation 3210 designed to be used as a stationary storage or standby battery in systems where the battery acts as either:

(A) Electrical storage for electricity generation equipment;

(B) A source of emergency power; or

(C) Otherwise serves as a backup in case of failure or interruption in the flow of power from the primary source.

(7) A sale of a lead-acid battery intended for use with or contained within a medical device, as provided in subdivision (h)(2)(E) of Regulation 3210.

(c) It is rebuttably presumed that a dealer's sale of a lead-acid battery to a person in California is a retail sale. If a replacement lead-acid battery is sold or used in a manner described in subdivision (b)(2) through (7), the dealer must obtain written certification from the purchaser, in accordance with Regulation 3240, stating that the lead-acid battery will be used in a manner or for a purpose entitling the dealer to regard the purchase as not subject to the California battery fee.

(d) Exemption for New Motor Vehicle Dealers. On and after January 1, 2020, if a new motor vehicle dealer sells or leases to a person a used vehicle into which the new motor vehicle dealer has incorporated a replacement lead-acid battery, the California battery fee shall not apply. A new motor vehicle dealer must maintain documentation to support the exemption. The terms "new motor vehicle dealer" and "used vehicle" have the same meanings as specified in Vehicle Code sections 426 and 665, respectively.

(e) Records.

(1) A dealer shall maintain and make available for examination on request by the Department all records necessary to determine the dealer's liability for the California battery fee and all records necessary for the proper completion of the dealer's returns in the manner set forth in California Code of Regulations, title 18, section 4901, Records. This includes, but is not limited to, purchase orders, bills of lading, receipts, invoices, shipping documents, job orders, contracts, customers' exclusion and exemption certificates (see Regulation 3240) or alternate written certifications, and other relevant documents.

(2) All records required to be maintained under this regulation must be preserved for a period of not less than four years unless the Department provides written authorization for their destruction within a lesser period.

Note: Authority cited: Section 25215.74, Health and Safety Code. Reference: Sections 25215.1, 25215.25 and 25215.45, Health and Safety Code; and Section 55302, Revenue and Taxation Code.

Final Text of California Code of Regulations

Title 18. Public Revenues

Division 2. California Department of Tax and Fee Administration –

Business Taxes

Chapter 8.2. Lead-Acid Battery Fees

(A new chapter and regulations to be added to the California Code of Regulations)

Regulation 3240. Written Certification.

(a) In General.

(1) If a lead-acid battery is sold or will be used in a manner or for a purpose excluding it from the manufacturer battery fee, as described in subdivision (c)(2) through (5) of Regulation 3220, the manufacturer must obtain written certification from the purchaser that the lead-acid battery will be used in a manner or for a purpose entitling the manufacturer to regard the purchase as not subject to the manufacturer battery fee. If a written certification is timely taken from the purchaser in proper form as set forth in subdivision (b) and in good faith, the manufacturer is not required to pay a manufacturer battery fee on the sale of that battery.

(2) If a replacement lead-acid battery is sold or will be used in a manner or for a purpose excluding or exempting it from the California battery fee, described in subdivision (b)(2) through (7) of Regulation 3230, the dealer must obtain written certification from the purchaser that the lead-acid battery will be used in a manner or for a purpose entitling the dealer to regard the purchase as not subject to the California battery fee. If a written certification is timely taken from the purchaser in the proper form as set forth in subdivision (b) and in good faith, the dealer is not required to collect the California battery fee from the purchaser on the sale of that battery.

(3) If a purchaser makes a written certification pursuant to subdivision (b) of this regulation and subsequently sells or uses the battery such that no exclusion or exemption from the requirement to pay or collect the applicable fee(s) applies, the purchaser is liable for payment of the fee(s) to the Department.

(b) Form of Written Certification.

(1) A purchaser may use any written document to certify that a lead-acid battery will be used in a manner or for a purpose entitling the seller to regard the purchase as not subject to the lead-acid battery fees. The purchaser's written document must include the purchaser's certification that the lead-acid battery will be used in a manner or for a purpose entitling the seller to regard the purchase as not subject to the lead-acid battery fee(s), the purchaser's name and address, the signature of the purchaser, the purchaser's agent, or the purchaser's employee, and the date signed.

(2) The essential elements described in subdivision (b)(1) are the minimum requirements for a purchaser's written certification. However, in order to preclude potential controversy, a seller should timely obtain from a purchaser a General Exclusion and Exemption Certificate substantially in the form provided in Appendix A of this regulation to document sales of lead-acid batteries that are not subject to the lead-acid battery fees.

(3) A written certification will remain in effect until revoked in writing.

(c) Timely and Good Faith. Written certification will be considered timely if it is given at any time before the seller bills the purchaser for the lead-acid battery, or any time within the seller's normal billing and payment cycle, or any time at or prior to delivery of the lead-acid battery to the purchaser. In absence of evidence to the contrary, a seller will be presumed to have taken a written certification in good faith if the certification contains the essential elements as described in subdivision (b)(1) and otherwise appears to be valid on its face.

(d) Blanket General Exclusion and Exemption Certificate. A purchaser may issue a blanket General Exclusion and Exemption Certificate that applies to all of its purchases and provides a general description of the lead-acid batteries to be purchased from a seller that are not subject to the manufacturer battery fee and/or the California battery fee. If such a purchaser subsequently issues a purchase order that indicates that the transaction covered by the purchase order is subject to either the manufacturer battery fee or the California battery fee, the blanket General Exclusion and Exemption Certificate does not apply with respect to that transaction. If a purchaser wishes to designate that all lead-acid batteries purchased from a seller are not subject to the lead-acid battery fee(s), the purchaser may state "all batteries purchased from [name of seller]" in the general description field and then check the appropriate box(es) for the applicable fee(s) covered on the General Exclusion and Exemption Certificate provided in Appendix A.

(e) Qualified General Exclusion and Exemption Certificate. If a purchaser wishes to designate on each purchase order whether the batteries being purchased from a seller are subject to an exclusion or exemption, the purchaser should issue a qualified General Exclusion and Exemption Certificate, i.e., one that states "see purchase order" in the space provided for a general description of the property to be purchased on the General Exclusion and Exemption Certificate provided in Appendix A. Each purchase order must then designate whether the property covered by the order is subject to the fee. The use of the phrases 'not subject to the fee,' 'nontaxable,' or 'fee = no,' or similar phrases on a purchase order indicating that the fee is not applicable will be regarded as designating that the property described is not subject to the fee provided the combination of the purchase order and the qualified General Exclusion and Exemption Certificate contain all the essential elements provided in subdivision (b)(1). However, a purchase order where the applicable amount of fee is shown as \$0 or is left blank will not be accepted as designating that the property is not subject to the fee, unless the purchase order also includes the phrase 'not subject to the fee' or the other phrases described above to designate that the property is not subject to the fee. If each purchase order does not specify or is not issued timely within the meaning of subdivision (c), it will be rebuttably presumed that the property covered by that purchase order is subject to the fee. If a purchase order includes batteries subject to the fee or fees and batteries not subject to the fee or fees, the purchase order must specify which batteries or how many batteries, in the event they are identical, are excluded or exempt from which fee

and which batteries or how many batteries, in the event they are identical, are subject to which fee.

(f) Resale Certificates. If a dealer timely takes a resale certificate from a purchaser for the purchase of a replacement lead-acid battery in good faith that contains all the essential elements required by California Code of Regulations, title 18, section 1668, Sales for Resale, the certificate shall satisfy the written certification requirements of subdivision (a)(2) of this regulation with respect to the sale of that battery.

Note: Authority cited: Section 25215.74, Health and Safety Code. Reference: Sections 25215.25 and 25215.35, Health and Safety Code.

APPENDIX A

GENERAL EXCLUSION AND EXEMPTION CERTIFICATE California Exclusion and Exemption Certificate for Lead-Acid Batteries Not Subject to the Lead-Acid Battery Fees

I HEREBY CERTIFY:

1. I hold a valid Seller's Permit or Certificate of Registration - Use Tax

Yes. Seller's Permit or Certificate of Registration. – Use Tax number:

No.

If you responded "No" to item number one, please complete item number two.

2. Reason for not holding a Seller's Permit or Certificate of Registration – Use Tax:

3. General description of the batteries covered by this certificate:

4. I am claiming an exclusion or exemption from the following fee(s) (check all that apply):

California Battery Fee

Manufacturer Battery Fee

5. Each battery purchased is not subject to the lead-acid battery fee(s) for one or more of the following reasons [check all that apply]

Purchased for resale. (Only applies to the California Battery Fee.)

A replacement lead-acid battery that will be temporarily stored or used in California for the sole purpose of preparing the battery for use solely outside of California and will be subsequently transported outside the state and thereafter used solely outside of the state.

A battery to be incorporated into new equipment to be resold with the battery.

A battery to be incorporated into a used vehicle sold or leased by a new motor vehicle dealer. (Only applies to the California Battery Fee)

A battery to be provided as a replacement, without charge, under a vehicle or battery warranty or a vehicle service contract described under Insurance Code section 12800.

A battery to be used with or contained within a medical device, as defined in 21 U.S.C. 321(h).

A battery to be used as a stationary storage or standby battery that is designed to be used in systems where the battery acts as either: (Only applies to the California Battery Fee)

- Electrical storage for electricity generation equipment;
- A source of emergency power; or
- Otherwise serves as a backup in case of failure or interruption in the flow of power from the primary source.

6. I certify that the batteries I am purchasing under this exclusion and exemption certificate are not subject to the lead-acid battery fee(s) due to the exclusion(s) and/or exemption marked above and that the lead-acid batteries will be used as certified. I understand that if any lead-acid batteries are sold or used in a manner or for a purpose not specified above, I am required to report and pay any applicable lead-acid battery fees, including interest and penalties (if applicable), directly to the California Department of Tax and Fee Administration.

NAME OF PURCHASER	
SIGNATURE OF PURCHASER, PURCHASER'S EMPLOYEE OR AUTHORIZED REPRESENTATIVE	
PRINTED NAME OF PERSON SIGNING	TITLE
ADDRESS OF PURCHASER	
TELEPHONE NUMBER ()	DATE