



SPECIAL NOTICE

CALIFORNIA DEPARTMENT
OF TAX AND FEE
ADMINISTRATION
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Sacramento, CA 95811

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Governor

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Secretary
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Director

CDTFA WEBSITE
www.cdtfa.ca.gov

CUSTOMER SERVICE CENTER
1-800-400-7115
TTY
711

New Lithium Extraction Excise Tax Rates Effective January 1, 2026

The California Department of Tax and Fee Administration (CDTFA) recently approved new lithium extraction excise tax rates effective January 1, 2026, through December 31, 2026. We are required to annually adjust the tax rates by the percentage change measured by the Consumer Price Index (CPI) issued by the California Department of Industrial Relations, rounded to the nearest whole dollar.¹

| Lifetime cumulative metric tons of lithium carbonate equivalent extracted by a producer: | 2026 rate per metric ton |
|--|--------------------------|
| 20,000 or less | \$425 |
| Over 20,000 but not over 30,000 | \$638 |
| Over 30,000 | \$851 |

For more information

For more information regarding the Lithium Extraction Excise Tax, see our *Lithium Extraction Excise Tax Guide* at www.cdtfa.ca.gov/taxes-and-fees/lithium-extraction-excise-tax or call our Customer Service Center at 1-800-400-7115 (TTY:711); from the main menu, select *Special Taxes and Fees*. Customer service representatives are available Monday through Friday from 7:30 a.m. to 5:00 p.m. (Pacific time), except state holidays.



ONLINE VERSION



ADDITIONAL
INFORMATION

¹ Revenue and Taxation Code section [47010\(c\)](#)