



NEW LEGISLATION	2
MULTIPLE TAX AND FEE PROGRAMS	3
<ul style="list-style-type: none">• Online services improvements and updates• Video tutorials• Verify a permit, license, or account• Program-specific notices• File your return/report online - <i>Sign Up Now</i>• Secondary Access	
AIRCRAFT JET FUEL TAX	5
<ul style="list-style-type: none">• Additional reporting requirement for retailers of jet fuel at an airport	
ALCOHOLIC BEVERAGE TAX	6
<ul style="list-style-type: none">• Public warehouse license (type 14) holders: New registration requirement and inventory reporting• Distilled spirits and wine sold for industrial uses• Destruction of spoiled wine and beer	
CALIFORNIA TIRE FEE	8
<ul style="list-style-type: none">• Retailers of trailers are required to collect the California tire fee• How the California tire fee applies to tires on demonstrator vehicles	
CANNABIS TAXES	9
<ul style="list-style-type: none">• Cannabis rates• Losses due to theft	
CIGARETTE AND TOBACCO PRODUCTS: TAXES AND LICENSING	10
<ul style="list-style-type: none">• Marlboro iQOS HeatSticks are cigarettes effective June 30, 2020• Withdrawal of Special Notice 698, <i>Clarifying the Wholesale Cost Basis for Out-of-State Licensed Tobacco Products Distributors Effective October 1, 2019</i>	
DIESEL AND MOTOR VEHICLE FUEL TAXES	11
<ul style="list-style-type: none">• Exempt sales to consulate officers	
EMERGENCY TELEPHONE USERS SURCHARGE FOR SERVICE SUPPLIERS	11
<ul style="list-style-type: none">• 911 surcharge rate to remain at 30 cents (\$0.30) for 2021	
HAZARDOUS SUBSTANCES TAXES/FEES	12
<ul style="list-style-type: none">• New hazardous substances and occupational lead poisoning prevention program fee rates	
LEAD-ACID BATTERY FEES	12
<ul style="list-style-type: none">• Do you need a California battery fee or manufacturer battery fee account?	
OIL SPILL RESPONSE, PREVENTION, AND ADMINISTRATION FEES	13
<ul style="list-style-type: none">• Excess fee reimbursement	
GENERAL INTEREST	14
<ul style="list-style-type: none">• Privacy notice• New and revised special taxes and fees publications January 1, 2020, to December 2020• Know your rights	

FIND ARTICLES OF INTEREST

Select the article title in the *In This Issue* section to move directly to an article of interest. Click on the CDTFA icon in the top left corner of the page to return to the table of contents. Links within the articles will take you to our website where you can find more information on the topic referenced.

KEEP A COPY FOR YOUR FILES

This electronic format allows you to print the entire publication or to print just the pages that provide information that pertains to your interests. If you are going paperless, download this document to your computer.

STAY INFORMED

This newsletter is published each December.

For more information regarding special taxes and fees administered by the CDTFA, please go to www.cdtfa.ca.gov. You can also sign up online to receive this newsletter at [Sign Up for CDTFA Updates](#).



NEW LEGISLATION



The following is a summary of law changes enacted during the 2020 California legislative session that affect several CDTFA special tax and fee programs. The changes described in this article are effective January 1, 2021, unless otherwise noted.

Assembly Bill (AB) 1525 (Stats. 2020, ch. 270) clarifies that no state law prohibits an entity from providing financial services, as specified, to a licensed cannabis business. Permits a cannabis business to authorize a state regulatory agency to share the business' track-and-trace data with financial institutions.

AB 1872 (Stats. 2020, ch. 93) effective September 18, 2020, freezes adjustments to the cannabis excise tax mark-up rate and the cultivation tax inflation adjustment as follows. The CDTFA shall not increase the cannabis excise tax mark-up rate during the period beginning on and after September 18, 2020, and before July 1, 2021. Prohibits the cultivation tax rates that are imposed in the 2021 calendar year from being adjusted for inflation unless the adjustment is for an inflation rate that is less than zero. Also provides that beginning January 1, 2022, the cultivation tax rates imposed for the previous calendar year shall be adjusted by the CDTFA annually for inflation. See related article, [Cannabis rates](#).

AB 2663 (Stats. 2020, ch. 117) beginning July 1, 2021, changes the current \$0.18 per gallon use fuel tax rate on dimethyl ether (DME) and DME-liquefied petroleum gas fuel blend to \$0.06 per gallon, for each gallon used. Also authorizes owners or operators of DME or DME-liquefied petroleum gas fuel blend-powered vehicles, except interstate users, to pay the flat rate fuel tax.

Senate Bill (SB) 793 (Stats. 2020, ch. 34) prohibits a tobacco retailer, or any of the tobacco retailer's agents or employees, from selling, offering for sale, or possessing with the intent to sell or offer for sale, a flavored tobacco product or a tobacco product flavor enhancer. Does not apply to loose leaf tobacco, premium cigars, or flavored shisha tobacco products (only if certain conditions are met). Makes a violation punishable as an infraction with specified penalties. *Note: There is a pending referendum and a court order preventing SB 793 from taking effect. Visit the [Secretary of State's website](#) for information.*

SB 1441 (Stats. 2020, ch. 179) extends operation of the Local Prepaid Mobile Telephony Services (MTS) Collection Act until January 1, 2026, and makes non-substantive changes to eliminate cross-references in the MTS act to the Prepaid Mobile Telephony Service Surcharge Collection Act.



MULTIPLE TAX AND FEE PROGRAMS



Online services improvements and updates

On November 9, 2020, we expanded our Online Services to include the following tax and fee programs, which means all CDTFA programs are now available in one system:

- Cannabis Taxes
- Childhood Lead Poisoning Prevention Fee
- Emergency Telephone Users Surcharge
- Energy Resources Surcharge
- Hazardous Substances Taxes (Disposal, Environmental, Facility, Generator)
- Integrated Waste Management Fee
- Lead-Acid Battery Fees
- Marine Invasive Species Fee (formerly Ballast Water Management Fee)
- Natural Gas Surcharge
- Occupational Lead Poisoning Prevention Fee
- Public Warehouse – Alcoholic Beverage Tax
- Tax on Insurers
- Water Rights Fee

Returns and schedules for these programs can now be filed online by logging in to our Online Services system. You must log in to our Online Services with a username and password to access your account(s) and file online. If you do not currently have a username and password, you should [Sign Up Now](#).

If you are the business owner for one of these accounts, a letter was mailed to you in November 2020, with the information you need to sign up. Third-party representatives (tax preparer/CPA, representative, employee) will also need to set up a username and password, before requesting third-party online access to the account.

Logging in with a username and password will allow you to maintain your account and:

- File returns, schedules, and reports
- Make payments
- Save bank account information for future use
- View real-time account information, including account balance and correspondence
- Print a license or permit
- Maintain your contact information
- Add or close a location
- Update mailing addresses
- Request relief from penalty and/or interest
- File an appeal or claim for refund

Video tutorials

We continue to make improvements to our system and have created many video tutorials to help you file a return, make a payment, and gain access to your account(s). The tutorials are available on our Online Services webpage, [Tutorials tab](#).

Verify a permit, license, or account

You can verify a permit, license, or account via our Online Services portal. Visit our [Online Services homepage](#), and from the *How Do I* drop-down list, select [Verify a Permit, License, or Account](#) and follow the steps below:

- Select the taxable activity type, then
- Enter the identification number you want to verify.

Program-specific notices

We have sent special notices to impacted taxpayers over the last several months, providing information about the new system, including reporting changes, logging in and filing instructions, third-party access, and cigarette stamp ordering system downtime. Hyperlinks to the recent notices are provided below for easy reference.



1. [Our New Online Services System Expands to Include All Tax and Fee Programs](#)
2. [The Lead-Acid Battery Fee Returns Will Move to Our New Online Services System Effective November 9, 2020](#)
3. [Revisions to the Integrated Waste Management Fee Returns and Launch of Online Filing Effective November 9, 2020](#)
4. [Revisions to Natural Gas Surcharge Returns and Launch of Online Filing Effective November 9, 2020](#)
5. [Revisions to Electrical Energy Surcharge Returns and Launch of Online Filing Effective November 9, 2020](#)
6. [The Cannabis Tax Return Will Move to Our New Online Services System Effective November 9, 2020](#)
7. [The Emergency Telephone Users Surcharge Return Will Move to Our New Online Services System Effective November 9, 2020](#)
8. [Revisions to the Hazardous Waste Disposal Fee Return and Launch of Online Filing Effective November 9, 2020](#)
9. [Revisions to the Environmental Fee Return and Launch of Online Filing Effective November 9, 2020](#)
10. [Revisions to the Hazardous Waste Generator Fee Return and Launch of Online Filing Effective November 9, 2020](#)
11. [Revisions to the Hazardous Waste Facility Fee Return and Launch of Online Filing Effective November 9, 2020](#)
12. [Revisions to the Occupational Lead Poisoning Prevention Fee Return and Launch of Online Filing Effective November 9, 2020](#)
13. [Your CDTFA Account Will Move to Our New Online Services System Effective November 9, 2020](#)
14. [Your Marine Invasive Species Fee \(Ballast Water\) Account Will Move to Our New Online Services System Effective November 9, 2020](#)
15. [Revisions to the Public Warehouse Distilled Spirits Inventory Report and Launch of Online Filing Effective November 9, 2020](#)
16. [Login Information for the New Online Services System Effective November 9, 2020](#)
17. [Third Party Access to New Online Services Effective November 9, 2020](#)
18. [Important Information for California Cigarette Tax Stamp Purchasers - Stamp Order System Down November 5, 2020, 10:00 a.m. to November 9, 2020, 12:00 p.m.](#)
19. [Update to California Department of Tax and Fee Administration Company Identification Numbers](#)
20. [Your Water Rights Fee Account Will Move to Our New Online Services System Effective November 9, 2020](#)
21. [New Video Tutorials for Cannabis Taxes, Emergency Telephone Users \(911\) Surcharge, Lead-Acid Battery Fees, Marine Invasive Species \(Ballast Water\) Fee](#)

File your return/report online - Sign Up Now

Have you created your username and password to file online? We expanded our Online Services to include all our special tax and fee programs and are shifting to paperless filing. Please sign up now to begin the enrollment process so you can file your next return/report with us online. Filing your return/report online is fast, easy, and convenient. We will send an email reminder to you prior to each filing due date as a courtesy. For more information about how to sign up for our Online Services, your one-stop-shop for all CDTFA account information, see our special notices:

- [Login Information for the New Online Services System Effective November 9, 2020](#)
- [Third-Party Access to New Online Services Effective November 9, 2020](#)

Secondary Access

We added a new online service functionality called *Secondary Access*. With *Secondary Access*, you can delegate permission(s) to another user, such as an employee, who may perform work on your behalf in our Online Services system without providing their personal information. A secondary user will only have access to the accounts you grant to them, and you can grant them permissions up to the level of your access. You may also add or remove access for your third-party representative using secondary access functionality. Visit our [Tutorials](#) page to watch the video about *How to Grant Secondary Access*.



AIRCRAFT JET FUEL TAX



Additional reporting requirement for retailers of jet fuel at an airport

If you are a retailer of jet fuel at an airport, you are required to track and report your sales of jet fuel by airport location on a quarterly informational report called [CDTFA-531-JF, Aircraft Jet Fuel Retailers – Sales by Airport Location](#). This form is filed in addition to your quarterly sales and use tax return.

Effective June 29, 2020, [Assembly Bill 90](#) (Stats. 2020, ch. 17) imposes penalties for failure to file or filing inaccurate returns and provides penalty relief for reasonable cause.

For further information on the additional reporting requirements for retailers of jet fuel at an airport, see our special notice, [New Reporting Requirements for Sales of Jet Fuel at Airport Locations](#).



ALCOHOLIC BEVERAGE TAX



Public warehouse license (type 14) holders: New registration requirement and inventory reporting

Registration Requirement

As of November 9, 2020, any business with a public warehouse license (type 14) issued by the Department of Alcoholic Beverage Control (ABC) is required to register with us for a public warehouse account.

- Businesses with a new public warehouse license (type 14) issued on or *after* November 9, 2020: Must register with us through our [Online Services System](#).
- Businesses with a public warehouse license (type 14) issued *before* November 9, 2020: No action is required; we registered you with a public warehouse account based on your information on file.

Inventory Reporting

Beginning with inventory held on June 30, 2020, public warehouse account holders must complete and return the new [CDTFA-506-PW, Public Warehouse Distilled Spirits Inventory Report](#). We no longer require notarization of the inventory report. The two-part inventory report, CDTFA-1247-A and CDTFA-1247-B is now obsolete.

Please refer to our special notice, [L-775, Revisions to the Public Warehouse Distilled Spirits Inventory Report and Launch of Online Filing Effective November 9, 2020](#), and online [Tax Guide for Alcoholic Beverage](#) for more information.

Distilled spirits and wine sold for industrial uses

There is an exemption of the alcoholic beverage tax on sales of alcohol, distilled spirits, and wine sold by distilled spirits manufacturers, brandy manufacturers, rectifiers, industrial alcohol dealers, or winegrowers for industrial uses, *but only when sold in packages with a capacity larger than one gallon*.

Alcohol, distilled spirits, or wine used in the manufacture of any of the following is considered an industrial use if the products are unfit for beverage use:

- Medicinal, pharmaceutical, or antiseptic products (such as hand sanitizer), including prescriptions compounded by registered pharmacists
- Toilet products
- Flavoring extracts
- Syrups (Sirups)
- Food products
- Scientific, chemical, or industrial products

For detailed information, please view our online [Tax Guide for Alcoholic Beverage](#).



Destruction of spoiled beer and wine

As a taxpayer (beer and wine importer, beer manufacturer, or winegrower), you are allowed an alcoholic beverage tax exemption or credit for spoiled beer or wine destroyed under the supervision of a CDTFA representative, as follows:

- An exemption on spoiled beer or wine that has not yet been sold in California
- A credit on beer or wine that was sold in California, subsequently spoiled, and then returned to you by the wholesalers

[Alcoholic Beverage Tax Regulation 2552](#) provides an alternative for beer and wine importers to having a CDTFA supervised destruction when small quantities of beer or wine are being destroyed. In the instance of *small quantities* of beer or wine being destroyed, we allow a beer and wine importer to receive written approval for unsupervised destruction of the beer or wine when the quantity being destroyed as spoilage is 2,500 gallons or less (or 1,500 gallons or less of champagne or sparkling wine by volume). The request must be approved prior to destruction.

After receiving CDTFA approval, and after the beer or wine is destroyed, the beer or wine importer is required to submit a declaration of destruction, signed under penalty of perjury, by a person in authority in the taxpayer's organization who witnessed the destruction.

For detailed information, please view [Regulation 2552](#) or, our online [Tax Guide for Alcoholic Beverage](#).





CALIFORNIA TIRE FEE



Retailers of trailers are required to collect the California tire fee

Retailers of any type of new or used trailer (for example auto, horse, boat, equipment, fifth wheel, and travel trailers) that is towed on a highway or road are required to collect the tire fee on all new tires (including the spare tire) included with the sale of the trailer to the retail customer. Also, sales of new tires that are sold to retail customers as replacement tires for trailers are subject to the tire fee.

For information about the California Tire Fee and how to register for a tire fee account, please see [publication 91](#), *California Tire Fee* or our online [California Tire Fee Guide](#).

How the California tire fee applies to tires on demonstrator vehicles

A car dealer who purchases a new or used motor vehicle on which new tires are mounted, and who uses the tires when the vehicle is placed in demonstrator status, must report and pay the fee on those new tires to us if the fee was not previously paid.

But what about the spare tire? If the dealer mounts the spare tire on the vehicle while it is still in use as a demonstrator vehicle, the dealer must also self-report and pay to us the fee on the spare tire at the time it is mounted on the vehicle. However, if the spare tire is still new (it has never been mounted on a vehicle) at the time the dealer sells the demonstrator vehicle to the end-user, the dealer shall collect the tire fee on the spare tire from the end-user at the time of sale and pay it to us.

In addition, if the dealer mounts new tires on a demonstrator vehicle when the dealer sells the vehicle to the end-user, the dealer must collect the fee on the new tires from the end-user and pay the fee to us.



CANNABIS TAXES



Cannabis rates

Due to new legislation, the cannabis excise tax mark-up rate and the cultivation tax rates will remain the same on January 1, 2021. The California Legislature recently passed Assembly Bill 1872 (Stats. 2020, ch. 93), which does not allow these rates to increase as outlined below.

Cannabis Excise Tax Mark-Up Rate

The excise tax mark-up rate used by distributors to compute the average market price of cannabis or cannabis products sold or transferred to a cannabis retailer in an arm's length transaction will remain at 80 percent through June 30, 2021.

Cultivation Tax Rates

The 2020 calendar year cultivation tax rates will remain in effect for the 2021 calendar year.

The CDTFA will adjust the cultivation tax rates annually for inflation beginning with the 2022 calendar year.

Please see our special notice [L786](#), *Cannabis Rates to Remain the Same on January 1, 2021*, for additional information regarding the cannabis rates.

For the current and prior excise tax mark-up rates and cultivation tax rates, see our [Tax Rates -Special Taxes and Fees page](#) under *Cannabis Taxes*.

Losses due to theft

If a cannabis business is the victim of theft, the cannabis excise and cultivation taxes may or may not be due, as discussed below.

Cannabis Excise Tax

The cannabis excise tax is not due on cannabis or cannabis products (cannabis) stolen and never sold at retail. If cannabis is stolen from a cannabis retailer, that retailer may request a refund from its distributor for the cannabis excise tax paid on stolen cannabis. The distributor is required to provide the retailer with a receipt or similar document that indicates the amount of cannabis excise tax refunded. The distributor may then request a refund from us or claim a credit on their next tax return, for the cannabis excise tax paid to us and subsequently refunded to its retailers. Both the retailer and the distributor must keep documentation supporting any loss due to theft, such as a police report and/or insurance claims.

Cannabis Cultivation Tax

Cannabis enters the commercial market at the time it passes the required testing and quality assurance review. The cultivation tax is due on cannabis that enters the commercial market even if the cannabis is subsequently lost due to theft. However, the cultivation tax is not due on cannabis stolen *before* it enters the commercial market. If the cultivation tax was collected on cannabis that never entered the commercial market, the cultivation tax must be returned to the originating cultivator. If the cultivation tax cannot be returned to the cultivator, the cultivation tax must be reported and paid to us.

For additional information regarding loss due to the theft of cannabis, including documentation and sales and use tax information, please see our [Tax Guide for Cannabis Business](#), then under the [Tax Facts](#) tab review *Losses Due to Theft*.



CIGARETTE AND TOBACCO PRODUCTS: TAXES AND LICENSING



Marlboro iQOS HeatSticks are cigarettes effective June 30, 2020

Marlboro iQOS HeatSticks (HeatSticks) are cigarettes under [Revenue and Taxation Code \(R&TC\) section 30003](#), and as such, are taxed and stamped as cigarettes in California. On June 30, 2020, HeatSticks were added to the [California Tobacco Directory](#), which is published on the Office of Attorney General's website. All cigarettes and roll-your-own tobacco products and their manufacturers must be included on the California Tobacco Directory before such products may be lawfully distributed, sold, offered for sale, or possessed for sale in this state ([R&TC section 30165.1\(e\)](#)).

HeatSticks are rolls of tobacco wrapped in paper. HeatSticks qualify as cigarettes since HeatSticks:

- 1) come in a roll for smoking,
- 2) are made in whole or part of tobacco, and
- 3) the roll has a wrapper or cover that is not made mostly of tobacco.

For more information about cigarette and tobacco products tax, licensing, and reporting requirements, see our [Tax Guide for Cigarette and Tobacco Products](#).

Withdrawal of Special Notice L-698, Clarifying the Wholesale Cost Basis for Out-of-State Licensed Tobacco Products Distributors Effective October 1, 2019

Earlier this year, we withdrew our August 2019, special notice, [L-698, Clarifying the Wholesale Cost Basis for Out-of-State Licensed Tobacco Products Distributors Effective October 1, 2019](#). An out-of-state licensed distributor may file a claim for refund for tax overpaid based on special notice L-698. For more information, read our special notice [L-778, Effective Immediately Withdrawal of Special Notice L-698 Clarifying the Wholesale Cost Basis for Out-of-State Licensed Tobacco Products Distributors Effective October 1, 2019](#).

For more information about cigarette and tobacco products tax, licensing, and reporting requirements, see our [Tax Guide for Cigarettes and Tobacco Products](#).

This article supersedes the information contained in the article titled "Clarifying the wholesale cost basis of tobacco products for out-of-state licensed tobacco products distributors in certain transactions" published in the [December 2019 edition](#).



DIESEL AND MOTOR VEHICLE FUEL TAXES



Exempt sales to consulate officers

Motor vehicle fuel and diesel fuel tax exemptions are extended to consulate officers under certain conditions for California motor vehicle fuel and diesel fuel excise taxes. The Office of Foreign Missions provides a list of authorized [oil companies](#) that will issue a company credit card to the consulate officers. The authorized oil companies claim a credit for tax-paid fuel sold tax-exempt to consulate officers, so the third-party card issuer, retailer, and customer are not part of the refund process in California. Motor vehicle fuel and diesel fuel purchased with cash or other credit card are not tax-exempt.

To qualify for exemption, motor vehicle fuel and diesel fuel must be purchased with a tax-exempt oil company credit card certified by the United States Department of State to a consulate officer or consulate employee of a foreign government who is not engaged in any private occupation for gain within this state, and

uses the fuel in a motor vehicle that is registered with the United States Department of State, and whose government has done either of the following:

- (1) Entered into a treaty with the United States providing for the exemption of its representatives from national, state, and municipal taxes or
- (2) Granted a similar exemption to representatives of the United States.

The refund provisions found in R&TC sections [8101\(e\)](#) and [60501\(a\)\(4\)\(F\)](#) allow only a *supplier* to take a credit on its tax return (CDTFA-501-PS, *Supplier of Motor Vehicle Fuel Tax Return* or CDTFA-501-DD, *Supplier of Diesel Fuel Tax Return*, respectively) on Schedule 13B, *Tax-Paid Fuel Sold to a Consulate Officer or Employee by Credit Card*, for its exempt sale of motor vehicle fuel or diesel fuel, respectively, to a consulate officer via credit card. There are no similar provisions for (non-supplier) retailers, credit card issuers, or customers.

EMERGENCY TELEPHONE USERS SURCHARGE FOR SERVICE SUPPLIERS

911 surcharge rate to remain at 30 cents (\$0.30) for 2021

The Governor's Office of Emergency Services (OES) sets the rate for the 911 surcharge each year, and has determined that the rate will remain at 30 cents (\$0.30) for the year 2021. Visit our website for the [rates](#) that will be effective for this program from January 1, 2021, through December 31, 2021.





HAZARDOUS SUBSTANCES TAXES/FEES

New hazardous substances and occupational lead poisoning prevention program fee rates

Visit our [website](#) for new rates effective January 1, 2021. We administer five programs under the Hazardous Substances Tax Law: four for the California Department of Toxic Substances Control (disposal fee, environmental fee, facility fee, and generator fee) and one for the California Department of Public Health (occupational lead poisoning prevention fee). The Hazardous Substances fees and the Occupational Lead Poisoning Prevention fee are adjusted each year by the incremental change in the Consumer Price Index (CPI) issued by the California Department of Industrial Relations.



LEAD-ACID BATTERY FEES

Do you need a California battery fee or manufacturer battery fee account?

Two fees are imposed on the sale of lead-acid batteries in California: a \$1 California battery fee and a \$1 manufacturer battery fee. If you are a dealer (retailer), manufacturer, or importer of lead-acid batteries (commonly found in vehicles) for sale in California, you may need a California battery fee and/or manufacturer battery fee account with us.



California battery fee account

If you sell replacement lead-acid batteries in California, you are required to register for a California battery fee account and collect and pay the \$1 California battery fee to us. Retailers may retain 1.5 percent of the fee collected as reimbursement for any costs associated with the collection of the fee.

Manufacturers who make retail sales of lead-acid batteries in California must also register for a California battery fee account.

Please note: As of January 1, 2020, the California battery fee does not apply to a replacement lead-acid battery incorporated into a used motor vehicle that is sold or leased by a new motor vehicle dealer. A new line was added to the return for this exemption.

Manufacturer battery fee account

If you manufacture and sell lead-acid batteries either at retail in California, or to a dealer (retailer), wholesaler, distributor,

or other person for retail sale in California, you may need to register for a manufacturer battery fee account and pay the \$1 manufacturer battery fee to us. The fee is due on each lead-acid battery sold to a person at retail in California, or sold to a dealer, wholesaler, distributor, or other person for retail sale in California. *Manufacturers* include retailers that import lead-acid batteries into California from manufacturers that are not subject to California jurisdiction.

Please note: As of January 1, 2020, a manufacturer not subject to California jurisdiction may enter into a written agreement with an importer to pay the manufacturer battery fee on behalf of the importer and claim the associated credits to offset potential hazardous waste liability. Two new lines were added to the return: one for the manufacturers to report the number of batteries for which it is paying the fee on an importer's behalf, and a second new line for importers to report the number of batteries for which the fee was paid for by a manufacturer on its behalf.

Please view our [Tax Guide for Lead-Acid Battery Fees](#) for more information about the fees and how to register. Also, please see our special notices, [Changes to the Lead-Acid Battery Fees Program](#) and [Changes to Your Lead-Acid Battery Fee Returns](#).



OIL SPILL RESPONSE, PREVENTION, AND ADMINISTRATION FEES



Excess fee reimbursement

The oil spill prevention and administration fee is imposed on owners of crude oil or petroleum products received at a marine terminal or refinery in this state, and is collected by a marine terminal operator or refinery operator. The amount collected for the fee by the marine terminal operator or refinery operator must be separately stated on the invoice provided to the owner of the crude oil or petroleum products. Only marine terminal operators and refinery operators are permitted to collect oil spill fee reimbursement from the owners of the crude oil or petroleum products received at a marine terminal or refinery in this state.

The law does not prohibit a feepayer from including the expense of the fee in the cost of the products it sells. Similarly, sellers commonly include such expenses as processing, transportation, and marketing expenses in the cost of these products; however, the fee must not be separately stated as a charge for reimbursement on a transaction or activity that does not result in a fee liability. A separately stated charge for reimbursement of a fee on a transaction or activity that does not result in a fee liability is considered excess fee reimbursement.

Excess fee reimbursement is any amount that is charged by a feepayer on an activity or transaction that does not result in an oil spill fee liability or is in excess of the fee due and represented as reimbursement of the oil spill fee. Excess fee reimbursement must be returned to the customer, or paid to us ([R&TC section 46501.5](#)).



GENERAL INTEREST

Privacy notice

Every year we notify all active account holders of their privacy rights. Please review our [Privacy Notice](#) for information regarding your privacy rights. Your account records are covered by the Information Practices Act (Civil Code section 1798) and as such, you are entitled to review your records. If you have additional questions, please contact our Customer Service Center at 1-800-400-7115 (CRS:711). Customer service representatives are available Monday through Friday from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.

New and revised special taxes and fees publications January 1, 2020, to December 31, 2020

Publication Name	Publication Number	Revision Date
Appeals Procedures: Sales and Use Taxes and Special Taxes and Fees	17	(3-20)
Emergency Telephone Users (911) Surcharge	39A	(2-20)
Taxes and Fees Administered by the California Department of Tax and Fee Administration	41A	(7-20)
Resource Guide to Tax Products and Services for Small Businesses	51	(4-20)
Managed Audit Program	53	(10-20)
Offer in Compromise	56	(3-20)
Innocent Spouse Relief	57	(1-20)
How to Inspect and Correct Your Records	58A	(5-20)
Interest, Penalties, and Collection Cost Recovery Fee	75	(8-20)
Audits	76	(10-20)
California Tire Fee	91	(10-20)
Cigarette and Tobacco Products Taxes	93	(10-20)
Occupational Lead Poisoning Prevention Fee	94	(12-20)
Internet Sales	109	(2-20)
California Taxpayer Advocates	145	(3-20)
Sales to Native Americans and Sales in Indian Country	146	(5-20)
Striking Gold in California, What You Need to Know About Taxes and Your Small Business	170	(4-20)
Descubra Oro en California, Lo Que Debe Saber Sobre los Impuestos y Su Pequeña Empresa	170-S	(4-20)
Tax Appeals Assistance Program	215	(8-20)



Publication Name	Publication Number	Revision Date
California Department of Tax and Fee Administration Annual Report 2018-19	306	(7-20)
California's Counterfeit-Resistant Cigarette Stamp	403	(1-20)
Disaster Relief Tax Guide	432	(8-20)
Alivio en Caso de Desastres Guía de Impuestos	432-S	(8-20)
State of Emergency Tax Relief	432-R	(8-20)
Alivio de impuestos en caso de estado de emergencia	432-R-S	(8-20)
Online Services	439	(2-20)
New CDTFA Website Quick Reference Guide	505-W1	(10-20)
Tax Help for the Cannabis Industry	557	(1-20)
CDTFA Strategic Plan	584	(2-20)

Know your rights

As a taxpayer, you have many rights under the law, including the right to:

- Information and assistance to help you comply with the law.
- Fair and courteous treatment and prompt service.
- Confidentiality.
- Appeal a determination or claim a refund as allowed by law.

Along with those rights, you have responsibilities to:

- Stay informed about tax laws and regulations that affect your business.
- Report and pay taxes and fees when due.
- Promptly respond to CDTFA attempts to contact you.
- Inform the CDTFA of changes to your business ownership or address.
- Maintain adequate records.

For more information, please visit the *Taxpayers' Rights* webpage at www.cdtfa.ca.gov/TRA. The CDTFA's Taxpayers' Rights Advocate Office can be reached toll-free at 1-888-324-2798.



CDTFA
CALIFORNIA DEPARTMENT OF
TAX AND FEE ADMINISTRATION

**SPECIAL
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NEWSLETTER

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SPECIAL TAXES AND FEES

California Department of Tax and Fee Administration, MIC:88
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Sacramento, CA 94279-0088

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CUSTOMER SERVICE CENTER

1-800-400-7115 (CRS:711)

Customer service representatives are available to assist you Monday through Friday from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.

TAX EVASION HOTLINE

1-888-334-3300

LEGISLATION

www.leginfo.legislature.ca.gov

TAXPAYERS' RIGHTS ADVOCATE

www.cdtfa.ca.gov/tra

1-888-324-2798

CONTACT AND WEBSITE

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