



SPECIAL NOTICE

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1-800-400-7115
TTY
711

Registering for a Covered Battery-Embedded Waste Recycling Fee Account

Beginning January 1, 2026, retailers of covered battery-embedded (CBE) products are required to register with the California Department of Tax and Fee Administration (CDTFA) and collect a new CBE waste recycling fee.¹ The fee is imposed on consumers and collected by retailers at the time of the retail sale or lease of certain new or refurbished CBE products.

Register for a CBE waste recycling fee account

On **November 19, 2025**, our online registration for a CBE waste recycling fee account will be available. You must register with us online for a CBE waste recycling fee account if you are one of the following:

- A retailer that sells or leases CBE products for use in California.
- A purchaser (consumer) who purchases CBE products for personal or business use in California but does not pay the CBE waste recycling fee at the time of purchase. This includes a retailer who removes a CBE product from its inventory for use and not for sale.¹
- A vendor collecting the fee from a retailer.¹

Visit our online services webpage at <https://onlineservices.cdtfa.ca.gov/> for account registration. Additionally, if you don't currently have a seller's permit with us or if you need a username and password, please go to our online services webpage and select *Sign Up Now* to create a login and register for a seller's permit.

Collect the CBE waste recycling fee

Beginning January 1, 2026, retailers are responsible for collecting the CBE waste recycling fee from their customers upon the purchase of a new or refurbished CBE product.

The established fee is 1.5 percent (1.5%) of the retail sales price for each CBE product sold or leased for use in California. The fee amount shall not exceed \$15 per product.

The Department of Resources Recycling and Recovery (CalRecycle) sets the rate annually by October 1, for the next calendar year.¹ To learn more about the proposed recycling fee regulations, visit CalRecycle's public notice webpage at www2.calrecycle.ca.gov/PublicNotices/Details/6900.

What is a CBE product?

A CBE product is one containing a battery that is not designed to be easily removed by the user with no more than commonly used household tools.² For example, a smartphone with a battery that is not designed for easy user removal would generally be considered a CBE product.

A manufacturer is responsible for making determinations regarding which of their products

¹ Public Resources Code (PRC) [section 42464](http://www.cdtfa.ca.gov/lawguides/vol4/cewrf/cewrf-42464.html) (www.cdtfa.ca.gov/lawguides/vol4/cewrf/cewrf-42464.html)

² PRC [section 42463](http://www.cdtfa.ca.gov/lawguides/vol4/cewrf/cewrf-42463.html) (www.cdtfa.ca.gov/lawguides/vol4/cewrf/cewrf-42463.html)

fall within the definition of a CBE product. Retailers may consult with their manufacturer for specific products that meet the statutory definition of a CBE product. For more information on a manufacturer's responsibility, please visit CalRecycle's manufacturer information webpage at <https://calrecycle.ca.gov/Electronics/Manufacturer/>. CDTFA does not have the authority to make CBE product determinations.

Transactions not subject to the CBE waste recycling fee

The following transactions are not subject to the CBE waste recycling fee:²

- A sale for resale.
- A sale to Native Americans on Indian country.
- A sale of CBE products the retailer ships directly to a location outside California when the transaction is not subject to California sales or use tax. The fee will apply if the buyer takes possession of the CBE products in California.

Report and pay the CBE waste recycling fee

You are required to register, file, and pay the fees due quarterly. CBE waste recycling fee returns must be filed through our online services system. Returns and payments are due on the last day of the month following the reporting quarter.³ Your first return, for the reporting period from January 1, 2026, through March 31, 2026, will be due on April 30, 2026.

You, as the retailer, may retain up to three percent (3%) of the CBE waste recycling fee as reimbursement for your cost to collect the fee.¹ This fee reimbursement will be auto-calculated on your return.

Legislation information

[Senate Bill \(SB\) 1215](#) (Stats. 2022, ch. 370) amended the Electronic Waste Recycling Act of 2003 and added a new CBE waste recycling fee to fund the California covered electronic waste program. CDTFA administers this fee in cooperation with CalRecycle and the [Department of Toxic Substances Control](#).

For more information

For additional information about the CBE waste recycling fee, please visit our Covered Electronic Waste Recycling Fees Guide at <https://cdtfa.ca.gov/taxes-and-fees/covered-electronic-waste-recycling-fee/>.

If you have additional questions, you may call our Customer Service Center at 1-800-400-7115 (TTY:711). When calling, select the option for *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.

Visit our website at www.cdtfa.ca.gov/subscribe/ to subscribe to our email lists and receive newsletters, tax and fee updates, and other announcements.

¹ Public Resources Code (PRC) [section 42464](#) (www.cdtfa.ca.gov/lawguides/vol4/cewrf/cewrf-42464.html)

² PRC [section 42463](#) (www.cdtfa.ca.gov/lawguides/vol4/cewrf/cewrf-42463.html)

³ PRC [section 42464.4](#) (www.cdtfa.ca.gov/lawguides/vol4/cewrf/cewrf-42464-4.html)