SPECIAL NOTICE

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION
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CDTFA WEBSITE
www.cdtfa.ca.gov

CUSTOMER SERVICE CENTER
1-800-400-7115

TTY
711

ONLINE VERSION

ADDITIONAL INFORMATION

Changes to the Covered Battery-Embedded Waste Recycling Fee Rate Effective January 1, 2027

Beginning January 1, 2027, the Covered Battery-Embedded (CBE) Waste Recycling Fee will remain at the same rate of 1.5 percent (1.5%) of the retail sales price for each CBE product sold or leased for use in California. However, the maximum fee amount will decrease from $15 per product to $1 per product.[1] Accordingly,

- CBE products with a retail sales price of less than $66.67 are subject to the 1.5% fee rate.
- CBE products with a retail sales price equal to or more than $66.67 are subject to the $1 per product fixed rate.

The Department of Resources Recycling and Recovery (CalRecycle) sets the annual fee rate and maximum fee amount by October 1 each year for the following calendar year.[2]

How to calculate the fee

As a retailer, you must collect the CBE Waste Recycling Fee from your customers based on 1.5 percent of the retail sales price of CBE products, not to exceed $1 per CBE product sold. The following examples show how to calculate the fee:

CBE product with a retail sales price of less than $66.67:	
Retail sales price of a CBE product	**$50.00**
CBE Waste Recycling Fee rate	1.5%
CBE Waste Recycling Fee calculated (less than $1 cap)	$0.75
CBE Waste Recycling Fee collected from your customer	$0.75

CBE product with a retail sales price equal to or more than $66.67:	
Retail sales price of a CBE product	**$100.00**
CBE Waste Recycling Fee rate	1.5%
CBE Waste Recycling Fee calculated (exceeds $1 cap)	$1.50
CBE Waste Recycling Fee collected from your customer	$1.00

You must provide each customer with a receipt or invoice that separately states the CBE Waste Recycling Fee.

[1] California Code of Regulations title 14, section 18660.40(d) at *https://govt.westlaw.com/calregs/Document/I0F8884C0A44111F0BB45CAFB55F92A76?viewType=FullText&originationContext=documenttoc&transitionType=CategoryPageItem&contextData=(sc.Default)&bhcp=1*

[2] Public Resources Code, section 42464 at *www.cdtfa.ca.gov/lawguides/vol4/cewrf/cewrf-42464.html*

For more information

Please visit our *Covered Electronic Waste Recycling Fees Guide* at *www.cdtfa.ca.gov/taxes-and-fees/covered-electronic-waste-recycling-fee/*.

If you need assistance, please 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.