



SPECIAL NOTICE

CALIFORNIA DEPARTMENT
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CDTFA WEBSITE
www.cdtfa.ca.gov

CUSTOMER SERVICE CENTER
1-800-400-7115

TTY
711

New Lead-Acid Battery Fee Regulations

On April 3, 2024, the California Office of Administrative Law approved new Regulations [3210](#), [3220](#), [3230](#), and [3240](#),¹ for the Lead-Acid Battery Fees Program. These regulations provide additional guidance and clarification on several topics, including the requirements for documenting sales of lead-acid batteries or replacement lead-acid batteries (batteries) that are excluded or exempt from the California battery fee and/or manufacturer battery fee (lead-acid battery fees).

Documenting an exclusion or exemption

If you are a manufacturer or dealer (seller), you must obtain written certification from your customer to support that the lead-acid battery or a replacement lead-acid battery will be used in an exempt or excluded manner and the purchase is not subject to the lead-acid battery fee(s). You may accept [CDTFA-230-L, General Exclusion and Exemption Certificate—For Lead-Acid Batteries Not Subject to the Lead-Acid Battery Fees](#), from your customer to document your excluded or exempt sale. It is located on our website at www.cdtfa.ca.gov/DownloadFile.ashx?path=/formspubs/cdtfa230l.pdf. This completed form meets the certification requirements provided in Regulation 3240.

Drop shipments

A drop shipper owes the lead-acid battery fee(s) when the drop shipment meets the following two conditions:

- A California retailer makes the drop shipment on behalf of an out-of-state retailer to a consumer in California, and
- The out-of-state retailer does not hold a California seller's permit or a California Certificate of Registration—Use Tax.

For more information

We encourage you to read our online *Lead-Acid Battery Fees Guide* at www.cdtfa.ca.gov/industry/lead-acid-battery-fees/ for more information regarding the lead-acid battery fee(s), including the full text of each regulation.

You may also 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 California Code of Regulations Title 18, Division 2, Chapter 8.2. Lead-Acid Battery Fees.