



SPECIAL NOTICE

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CUSTOMER SERVICE CENTER
1-800-400-7115

TTY
711

New Covered Battery-Embedded Waste Recycling Fee Beginning January 1, 2026

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

What is a covered battery-embedded product?²

A CBE product is a product containing a battery that is not designed to be easily removed from the product by the user of the product with no more than commonly used household tools. For example, a smartphone from which the battery is not designed to be easily removed by the user would generally be considered a CBE product. CBE products do *not* include the following:

- Certain medical devices.
- Covered electronic devices (certain video display devices) subject to the covered electronic waste recycling (eWaste) fee.
- Certain energy storage systems.
- Certain electronic nicotine delivery systems.

What is the covered battery-embedded waste recycling fee rate?

The Department of Resources Recycling and Recovery (CalRecycle) is required to establish the CBE waste recycling fee rate by October 1, 2025, which will take effect on January 1, 2026. We will notify CBE retailers of the rate as soon as it is established by CalRecycle. To learn about the proposed recycling fee regulations, visit CalRecycle's public notice webpage at www2.calrecycle.ca.gov/PublicNotices/Details/6804.

Who is required to register and pay the fee?

You must register with us, file returns as required, and pay the CBE waste recycling fee if you are:

- 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.
- A retailer that normally sells CBE and removes a CBE product from inventory for use and not for sale.
- A vendor collecting the fee from a retailer.¹

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)

When can you register?

Starting in late October 2025, you can register with us for a CBE waste recycling fee account through our online services webpage at https://onlineservices.cdtfa.ca.gov/_/.

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*.

When are the returns and fee payments due?

Returns and fee payments are due on the last day of the month following the reporting quarter. Your first return, for the reporting period from January 1, 2026, through March 31, 2026, will be due April 30, 2026. A retailer may retain up to three percent (3%) of the CBE waste recycle fee as reimbursement for their cost to collect the fee.³

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 ([DTSC](#)).

For more information

For additional information about SB 1215 or the CBE waste recycling fee (including how to register, file, and pay), please visit our *Covered Battery-Embedded Waste Recycling Fee Guide* at www.cdtfa.ca.gov/taxes-and-fees/covered-electronic-waste-recycling-fee/covered-battery-embedded.htm.

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.