

**State of California  
Office of Administrative Law**

In re:  
California Department of Tax and Fee  
Administration

Regulatory Action:

Title 18, California Code of Regulations

Amend sections: 1685.5

NOTICE OF APPROVAL OF REGULATORY  
ACTION

Government Code Section 11349.3

OAL Matter Number: 2025-1021-02

OAL Matter Type: Regular (S)

This regular rulemaking action by the California Department of Fee and Tax Administration ("Department") amends section 1685.5 of title 18 of the California Code of Regulations. Specifically, this action amends the percentage of California consumers' total purchases of tangible personal property for use in California that are made from out-of-state retailers that are not registered with the Department to collect use tax that the Department uses to annually calculate the use tax liability factor, replaces the federal data the Department uses to annually calculate total spending on taxable purchases with other federal data and a taxable percentage, and updates the way the Department annually calculates the average state, local, and district sales and use tax rate that the Department uses to calculate the use tax liability factor. This action also removes outdated provisions and makes grammatical changes to make provisions read more clearly.

OAL approves this regulatory action pursuant to section 11349.3 of the Government Code. This regulatory action becomes effective on 1/1/2026.

Date: November 26, 2025



Stephen P. Mehlert  
Senior Attorney

For: Kenneth J. Pogue  
Director

Original: Trista Gonzalez, Director  
Copy: Kim DeArte

## NOTICE PUBLICATION/REGULATIONS SUBMISSION

STD. 400 (REV. 10/2019)

**REGULAR**

For use by Secretary of State only

<b>OAL FILE NUMBERS</b>	<b>NOTICE FILE NUMBER</b> Z-Z2025-0407-03	<b>REGULATORY ACTION NUMBER</b> 2025-1021-02	<b>EMERGENCY NUMBER</b> S
For use by Office of Administrative Law (OAL) only			
<b>OFFICE OF ADMINISTRATIVE LAW</b>			
<b>Electronic Submission</b>			
<b>REC'D DATE</b> 04/07/2025	<b>PUBLICATION DATE</b> 04/18/2025	<b>OFFICE OF ADMIN. LAW</b> 2025 OCT 21 PM 2:16	
<b>NOTICE</b>		<b>REGULATIONS</b>	

**ENDORSED - FILED**  
In the office of the Secretary of State  
of the State of California

NOV 26 2025

1:37 pm

NM

AGENCY WITH RULEMAKING AUTHORITY  
California Department of Tax and Fee Administration

AGENCY FILE NUMBER (If any)

**A. PUBLICATION OF NOTICE (Complete for publication in Notice Register)**

<b>1. SUBJECT OF NOTICE</b> Calculation of Estimated Use Tax-Use Tax Table		<b>TITLE(S)</b> 18	<b>FIRST SECTION AFFECTED</b> 1685.5	<b>2. REQUESTED PUBLICATION DATE</b> April 18, 2025
<b>3. NOTICE TYPE</b> <input checked="" type="checkbox"/> Notice re Proposed Regulatory Action <input type="checkbox"/> Other		<b>4. AGENCY CONTACT PERSON</b> K. DeArte	<b>TELEPHONE NUMBER</b> 916-309-5227	<b>FAX NUMBER (Optional)</b>
<b>OAL USE ONLY</b> <input type="checkbox"/> Approved as Submitted <input type="checkbox"/> Approved as Modified <input type="checkbox"/> Disapproved/Withdrawn		<b>NOTICE REGISTER NUMBER</b> 2025, 16-2	<b>PUBLICATION DATE</b> 4/18/25	

**B. SUBMISSION OF REGULATIONS (Complete when submitting regulations)**

<b>1a. SUBJECT OF REGULATION(S)</b> Calculation of Estimated Use Tax - Use Tax Table		<b>1b. ALL PREVIOUS RELATED OAL REGULATORY ACTION NUMBER(S)</b>
<b>2. SPECIFY CALIFORNIA CODE OF REGULATIONS TITLE(S) AND SECTION(S) (Including title 26, if toxics related)</b>		
<b>SECTION(S) AFFECTED (List all section number(s) individually. Attach additional sheet if needed.)</b>	<b>ADOPT</b>	
	<b>AMEND</b>	
	1685.5	
<b>TITLE(S)</b> 18	<b>REPEAL</b>	

<b>3. TYPE OF FILING</b>			
<input checked="" type="checkbox"/> Regular Rulemaking (Gov. Code §11346)	<input type="checkbox"/> Certificate of Compliance: The agency officer named below certifies that this agency complied with the provisions of Gov. Code §§11346.2-11347.3 either before the emergency regulation was adopted or within the time period required by statute.	<input type="checkbox"/> Emergency Readopt (Gov. Code, §11346.1(h))	<input type="checkbox"/> Changes Without Regulatory Effect (Cal. Code Regs., title 1, §100)
<input type="checkbox"/> Resubmittal of disapproved or withdrawn nonemergency filing (Gov. Code §§11349.3, 11349.4)	<input type="checkbox"/> Resubmittal of disapproved or withdrawn emergency filing (Gov. Code, §11346.1)	<input type="checkbox"/> File & Print	<input type="checkbox"/> Print Only
<input type="checkbox"/> Emergency (Gov. Code, §11346.1(b))	<input type="checkbox"/> Other (Specify) _____		

4. ALL BEGINNING AND ENDING DATES OF AVAILABILITY OF MODIFIED REGULATIONS AND/OR MATERIAL ADDED TO THE RULEMAKING FILE (Cal. Code Regs. title 1, §44 and Gov. Code §11347.1)

<b>5. EFFECTIVE DATE OF CHANGES (Gov. Code, §§ 11343.4, 11346.1(d); Cal. Code Regs., title 1, §100)</b>			
<input checked="" type="checkbox"/> Effective January 1, April 1, July 1, or October 1 (Gov. Code §11343.4(a))	<input type="checkbox"/> Effective on filing with Secretary of State	<input type="checkbox"/> \$100 Changes Without Regulatory Effect	<input type="checkbox"/> Effective other (Specify) _____

<b>6. CHECK IF THESE REGULATIONS REQUIRE NOTICE TO, OR REVIEW, CONSULTATION, APPROVAL OR CONCURRENCE BY, ANOTHER AGENCY OR ENTITY</b>		
<input checked="" type="checkbox"/> Department of Finance (Form STD. 399) (SAM §6660)	<input type="checkbox"/> Fair Political Practices Commission	<input type="checkbox"/> State Fire Marshal
<input type="checkbox"/> Other (Specify) _____		

<b>7. CONTACT PERSON</b> K. DeArte	<b>TELEPHONE NUMBER</b> (916) 309-5227	<b>FAX NUMBER (Optional)</b>	<b>E-MAIL ADDRESS (Optional)</b> kim.dearte@cdtfa.ca.gov
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8. I certify that the attached copy of the regulation(s) is a true and correct copy of the regulation(s) identified on this form, that the information specified on this form is true and correct, and that I am the head of the agency taking this action, or a designee of the head of the agency, and am authorized to make this certification.

<b>SIGNATURE OF AGENCY HEAD OR DESIGNEE</b> Trista Gonzalez Digitally signed by Trista Gonzalez Date: 2025.10.14 09:04:51 -0700	<b>DATE</b> 10-14-2025
<b>TYPED NAME AND TITLE OF SIGNATORY</b> Trista Gonzalez, Director	

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**ENDORSED APPROVED**

NOV 26 2025

Office of Administrative Law