

**CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION**  
**2019 RULEMAKING CALENDAR**

**SCHEDULE A: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED DURING THE YEAR 2018**

Subject: Regulation 1707, <i>Electronic Funds Transfer</i>		CCR Title & Sections Affected:		Statute(s) Being Implemented:			
Amend the regulation to waive the requirement that cannabis retailers and persons licensed to engage in commercial cannabis activities pay tax by EFT.		Title 18, Regulation 1707		Revenue and Taxation Code, sections 6479.3, 6479.5, and 34013			
				AB 1741			
				Chapter 228, Stats. 2018			
				Bonta			
Responsible Agency Unit:		Contact Person & Phone Number:		Projected Dates:			
California Department of Tax and Fee Administration		Richard Bennion 916-445-2130		Notice Published:	Public Hearing:	Adoption by your agency:	To OAL for review:
						05/2019	May 2019

**CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION**  
**2019 RULEMAKING CALENDAR**

**SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2018**

Subject: Regulation 1435, <i>Tax Paid Twice on Diesel Fuel</i>		CCR Title & Sections Affected:		Statute(s) Being Implemented:			
Amend the regulation to clarify when diesel fuel suppliers may claim a credit or refund of diesel fuel taxes paid on diesel fuel when it is placed into bulk storage for subsequent removal at the terminal rack.		Title 18, Regulation 1435		Revenue and Taxation Code, sections 60051, 60052, 60501, 60507, 60508, and 60521.5			
Responsible Agency Unit:		Contact Person & Phone Number:		Projected Dates:			
California Department of Tax and Fee Administration		Richard Bennion 916-445-2130		Notice Published:	Public Hearing:	Adoption by your agency:	To OAL for review:
						10/2019	October 2019

**SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2018**

Subject: Regulation 1503, <i>Hospitals and other Medical Service Facilities, Institutions and Homes for the Care of Persons</i>  Amend the regulation to clarify the application of tax to tangible personal property furnished or consumed by medical service facilities in connection with the performance of their services.		CCR Title & Sections Affected:  Title 18, Regulation 1503	Statute(s) Being Implemented:  Revenue and Taxation Code, sections 6006, 6007, 6015, 6016, 6051, 6359, and 6363.6			
Responsible Agency Unit: California Department of Tax and Fee Administration	Contact Person & Phone Number: Richard Bennion 916-445-2130	Projected Dates:				
		Notice Published:	Public Hearing:	Adoption by your agency: 09/2019	To OAL for review: September 2019	

**SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2018**

Subject: Regulation 1525.4, <i>Manufacturing and Research &amp; Development Equipment</i>  Amend the regulation to incorporate provisions which expanded the manufacturer’s partial exemption to specified green energy electric power generation and distribution equipment.		CCR Title & Sections Affected:  Title 18, Regulation 1525.4	Statute(s) Being Implemented:  Reference: Section 6377.1, Revenue and Taxation Code			
Responsible Agency Unit: California Department of Tax and Fee Administration	Contact Person & Phone Number: Richard Bennion 916-445-2130	Projected Dates:				
		Notice Published:	Public Hearing:	Adoption by your agency: 12/2019	To OAL for review: December 2019	

**SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2018**

Subject: Regulation 1602.5, <i>Reporting Methods for Grocers</i>  Amend the regulation to update references from “food stamp” program to the “CalFresh benefit” program.		CCR Title & Sections Affected:  Title 18, Regulation 1602.5	Statute(s) Being Implemented:  Revenue and Taxation Code, sections 6359 and 6373			
Responsible Agency Unit: California Department of Tax and Fee Administration	Contact Person & Phone Number: Richard Bennion 916-445-2130	Projected Dates:				
		Notice Published:	Public Hearing:	Adoption by your agency: 03/2019	To OAL for review: March 2019	

**SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2018**

Subject: Regulation 1603, <i>Taxable Sales of Food Products</i>		CCR Title & Sections Affected:		Statute(s) Being Implemented:	
Amend the regulation to update references from “food stamp” program to the “CalFresh benefit” program.		Title 18, Regulation 1603		Revenue and Taxation Code, sections 6006, 6012, 6359, 6359.1, 6359.45, 6361, 6363, 6363.5, 6363.6, 6363.8, 6370, 6373, 6374, and 6376.5	
Responsible Agency Unit: California Department of Tax and Fee Administration	Contact Person & Phone Number: Richard Bennion 916-445-2130	Projected Dates:			
		Notice Published:	Public Hearing:	Adoption by your agency: 03/2019	To OAL for review: March 2019

**SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2018**

Subject: Regulation 1616, <i>Federal Areas</i>		CCR Title & Sections Affected:		Statute(s) Being Implemented:	
Amend the regulation to clarify the application of tax to meals, food and beverages sold by restaurants leasing tribal lands.		Title 18, Regulation 1616		Reference: Sections 6017, 6021, and 6352, Revenue and Taxation Code  Public Law No. 817-76th Congress (Buck Act).	
Responsible Agency Unit: California Department of Tax and Fee Administration	Contact Person & Phone Number: Richard Bennion 916-445-2130	Projected Dates:			
		Notice Published:	Public Hearing:	Adoption by your agency: 12/2019	To OAL for review: December 2019

**SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2018**

Subject: Regulation 1668, <i>Sales for Resale</i>		CCR Title & Sections Affected:		Statute(s) Being Implemented:	
Amend the regulation to add definitions from AB 2681, ch. 477, stats. 2014 regarding retail sales of property with counterfeit marks.		Title 18, Regulation 1668		Revenue and Taxation Code, sections 6012.8, 6012.9, 6072, 6091–6095, 6241–6245, 6484, 6485, 7153	
Responsible Agency Unit: California Department of Tax and Fee Administration	Contact Person & Phone Number: Richard Bennion 916-445-2130	Projected Dates:			
		Notice Published:	Public Hearing:	Adoption by your agency: 05/2019	To OAL for review: May 2019

**SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2018**

Subject: Regulation 1703, <i>Interest and Penalties</i>		CCR Title & Sections Affected:		Statute(s) Being Implemented:	
Amend the regulation to reinstate provisions which allow CDTFA to compute interest at a modified adjusted daily rate for electronic payments made one day late.		Title 18, Regulation 1703		Revenue and Taxation Code, sections 6459, 7656, 8754, 30185, 32253, 38405, 40065, 41054, 43154, 45152, 46153, 50111, 55041, and 60208	
Responsible Agency Unit: California Department of Tax and Fee Administration	Contact Person & Phone Number: Richard Bennion 916-445-2130	Projected Dates:			
		Notice Published:	Public Hearing:	Adoption by your agency: 04/2019	To OAL for review: April 2019

**SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2018**

Subject: Regulation 2557, <i>Powdered Distilled Spirits</i>		CCR Title & Sections Affected:		Statute(s) Being Implemented:	
Repeal regulation due to statute outlawing the sale of powdered alcoholic beverages.		Title 18, Regulation 2557		Business and Professions Code, sections 23794 and 25623.5	
Responsible Agency Unit: California Department of Tax and Fee Administration	Contact Person & Phone Number: Richard Bennion 916-445-2130	Projected Dates:			
		Notice Published:	Public Hearing:	Adoption by your agency: 05/2019	To OAL for review: May 2019

**SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2018**

Subject: Regulation 3021, <i>Relief from Liability</i>		CCR Title & Sections Affected:		Statute(s) Being Implemented:	
Amend the regulation to remove a reference to the Hazardous Waste Activity Fee.		Title 18, Regulation 3021		Health and Safety Code, section 25205.7	
Responsible Agency Unit: California Department of Tax and Fee Administration	Contact Person & Phone Number: Richard Bennion 916-445-2130	Projected Dates:			
		Notice Published:	Public Hearing:	Adoption by your agency: 05/2019	To OAL for review: May 2019

**SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2018**

Subject: Regulation 3210 – <i>Definitions</i> . New regulation proposes to provide definitions of products, business transactions, and business entities responsible for registering and reporting fees under the auspices of the Lead-Acid Battery Recycling Act of 2016 (AB 2153).		CCR Title & Sections Affected:  Title 18, Division 2, Chapter 8.2, Lead-Acid Battery Recycling Act of 2016.		Statute(s) Being Implemented:  Reference: Section 25215.1, 25215.25, Health and Safety Code.	
Responsible Agency Unit:  California Department of Tax and Fee Administration	Contact Person & Phone Number:  Mr. Rick Bennion (916) 445-2130 Ms. Kim Rios (916) 324-0293	Projected Dates:			
		Notice Published: 04/03/2019	Public Hearing: 05/20/2019	Adoption by your agency: 05/2019	To OAL for review: 06/10/2019
Report on the status of all uncompleted rulemaking described on previous calendars:  This regulation is currently under review by agency Legal Division. We expect review to be completed and approved by April 2, 2019.					

**SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2018**

Subject: Regulation 3220 – <i>Manufacturer Battery Fee</i> . New regulation proposes to clarify the liability of the Manufacturer Battery Fee as it relates to sales of lead-acid batteries by manufacturers to dealers, wholesalers, distributors or other persons in California. Regulation also proposes to clarify exempt sales and record keeping requirements for manufacturers.		CCR Title & Sections Affected:  Title 18, Division 2, Chapter 8.2, Lead-Acid Battery Recycling Act of 2016.		Statute(s) Being Implemented:  Reference: Section 25215.1, 25215.35, 21215.45, Health and Safety Code, Section 55302, Revenue and Taxation Code.	
Responsible Agency Unit:  California Department of Tax and Fee Administration	Contact Person & Phone Number:  Mr. Rick Bennion (916) 445-2130 Ms. Kim Rios (916) 324-0293	Projected Dates:			
		Notice Published: 04/03/2019	Public Hearing: 05/20/2019	Adoption by your agency: 05/2019	To OAL for review: 06/10/2019
Report on the status of all uncompleted rulemaking described on previous calendars:  This regulation is currently under review by agency Legal Division. We expect review to be completed and approved by April 2, 2019.					

**SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2018**

Subject: Regulation 3230 – <i>California Battery Fee</i> . New regulation proposes to clarify the liability of the California Battery Fee as it relates purchases of lead-acid batteries by consumers from dealers. Regulation also proposes to clarify exempt sales and record keeping requirements for dealers.		CCR Title & Sections Affected:  Title 18, Division 2, Chapter 8.2, Lead-Acid Battery Recycling Act of 2016.		Statute(s) Being Implemented:  Reference: Section 25215.1, 25215.25, and 25215.45, Health and Safety Code, Section 55302, Revenue and Taxation Code.	
Responsible Agency Unit:  California Department of Tax and Fee Administration	Contact Person & Phone Number:  Mr. Rick Bennion (916) 445-2130 Ms. Kim Rios (916) 324-0293	Projected Dates:			
		Notice Published: 04/03/2019	Public Hearing: 05/20/2019	Adoption by your agency: 05/2019	To OAL for review: 06/10/2019
Report on the status of all uncompleted rulemaking described on previous calendars: This regulation is currently under review by agency Legal Division. We expect review to be completed and approved by April 2, 2019.					

**SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2018**

Subject: Regulation 3240 – <i>Exclusion Certificate</i> . New regulation proposes a process to administer a lead-acid battery fee exclusion applicable to sellers and purchasers of lead-acid batteries.		CCR Title & Sections Affected:  Title 18, Division 2, Chapter 8.2, Lead-Acid Battery Recycling Act of 2016.		Statute(s) Being Implemented:  Reference: Section 25215.1, 25215.25, 25215.35, 25215.47, Health and Safety Code, Section 55061, 55302, Revenue and Taxation Code.	
Responsible Agency Unit:  California Department of Tax and Fee Administration	Contact Person & Phone Number:  Mr. Rick Bennion (916) 445-2130 Ms. Kim Rios (916) 324-0293	Projected Dates:			
		Notice Published: 04/03/2019	Public Hearing: 05/20/2019	Adoption by your agency: 05/2019	To OAL for review: 06/10/2019
Report on the status of all uncompleted rulemaking described on previous calendars: This regulation is currently under review by agency Legal Division. We expect review to be completed and approved by April 2, 2019.					

**SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2018**

Subject: Regulation 3500, <i>Application of the Fee Collection Procedures Law</i>  Amend the regulation to add updated references regarding Lead-Acid Battery Fees, the Regional Railroad Accident Preparedness and Immediate Response Fee, and State Responsibility Area Fire Prevention Fees.		CCR Title & Sections Affected:  Title 18, Regulation 3500	Statute(s) Being Implemented:  Health and Safety Code, sections 25215.1, 25215.25, 25215.35, 25215.45, 25215.47, and 25215.74  Government Code, sections 8574.30, 8574.32, 87574.34, 8574.36, 8574.38, 8574.40, and 8574.42			
Responsible Agency Unit: California Department of Tax and Fee Administration	Contact Person & Phone Number: Richard Bennion 916-445-2130	Projected Dates:				
		Notice Published:	Public Hearing:	Adoption by your agency: 03/2019	To OAL for review: March 2019	

**SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2018**

Subject: Regulation 3700, <i>Cannabis Excise and Cultivation Taxes</i>  Regular rulemaking for emergency cannabis regulation approved December 2017 which clarifies the provisions of the Cannabis Tax Law.		CCR Title & Sections Affected:  Title 18, Regulation 3700	Statute(s) Being Implemented:  Reference: Sections 34010, 34011, 34012, 34013, 34015, and 55044 Revenue and Taxation Code.			
Responsible Agency Unit: California Department of Tax and Fee Administration	Contact Person & Phone Number: Richard Bennion 916-445-2130	Projected Dates:				
		Notice Published:	Public Hearing:	Adoption by your agency: 11/2019	To OAL for review: November 2019	

**SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2018**

Subject: Regulation 4011 – <i>Distributors Not Engaged in Business in this State</i> . Amendments to Regulation 4011 will clarify the wholesale cost of tobacco products purchased from out-of-state tobacco products distributors, who are licensed to collect state excise taxes on tobacco products. Additionally, amendments to Regulation 4011 will delete obsolete references to the “board” and delete obsolete references to tax reporting forms no longer used by the agency, and will incorporate reporting elements tobacco products distributors are required to provide in returns and reports.		CCR Title & Sections Affected: Title 18, Division 2, Chapter 9, Cigarette and Tobacco Products Tax Law Regulations.		Statute(s) Being Implemented: Sections 30108 and 30140.1, Revenue and Taxation Code.	
Responsible Agency Unit: California Department of Tax and Fee Administration	Contact Person & Phone Number: Mr. Rick Bennion (916) 445-2130 Ms. Kim Rios (916) 324-0293	Projected Dates:			
		Notice Published:	Public Hearing:	Adoption by your agency: 09/2019	To OAL for review:

**SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2018**

Subject: Regulation 4018, <i>Amount of Security</i> Amendments to Regulation 4018 delete obsolete references to “meter register settings” and replace references to “board” with department. Additional narrative clarifying the current department criteria for establishing security imposed on cigarette distributors.		CCR Title & Sections Affected: Title 18, Division 2, Chapter 9, Cigarette and Tobacco Products Tax Law Regulations.		Statute(s) Being Implemented: Sections 30141, 30142, 30167, and 30451, Revenue and Taxation Code.	
Responsible Agency Unit: California Department of Tax and Fee Administration	Contact Person & Phone Number: Mr. Rick Bennion (916) 445-2130 Ms. Kim Rios (916) 324-0293	Projected Dates:			
		Notice Published:	Public Hearing:	Adoption by your agency: 09/2019	To OAL for review:



**SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2018**

Subject: Regulation 4021, <i>Opening Inventory</i> Amendments to Regulation 4021 replace references to “board” with “department.”		CCR Title & Sections Affected: Title 18, Division 2, Chapter 9, Cigarette and Tobacco Products Tax Law Regulations.		Statute(s) Being Implemented: Sections 30182, 30188, 30451, 30453 and 30454, Revenue and Taxation Code.	
Responsible Agency Unit: California Department of Tax and Fee Administration	Contact Person & Phone Number: Mr. Rick Bennion (916) 445-2130 Ms. Kim Rios (916) 324-0293	Projected Dates:			
		Notice Published:	Public Hearing:	Adoption by your agency: 09/2019	To OAL for review:

**SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2018**

Subject: Regulation 4022, <i>Inventories of Cigarettes</i> . Amendments to Regulation 4022 update obsolete references to “Board of Equalization,” outdated form numbers, and obsolete return due dates for cigarette distributor and wholesalers.		CCR Title & Sections Affected: Title 18, Division 2, Chapter 9, Cigarette and Tobacco Products Tax Law Regulations.		Statute(s) Being Implemented: Sections 30182, 30188, 30451, 30453 and 30454, Revenue and Taxation Code.	
Responsible Agency Unit: California Department of Tax and Fee Administration	Contact Person & Phone Number: Mr. Rick Bennion (916) 445-2130 Ms. Kim Rios (916) 324-0293	Projected Dates:			
		Notice Published:	Public Hearing:	Adoption by your agency: 12/2019	To OAL for review:

**SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2018**

Subject: Regulation 4023, <i>Inventories of Stamps and Meter Units</i> . Amending Regulation 4023 to delete obsolete references to “metering machines,” “meter readings” and “meter units.”		CCR Title & Sections Affected: Title 18, Division 2, Chapter 9, Cigarette and Tobacco Products Tax Law Regulations.		Statute(s) Being Implemented: Sections 30182, 30453 and 30454, Revenue and Taxation Code.	
Responsible Agency Unit: California Department of Tax and Fee Administration	Contact Person & Phone Number: Mr. Rick Bennion (916) 445-2130 Ms. Kim Rios (916) 324-0293	Projected Dates:			
		Notice Published:	Public Hearing:	Adoption by your agency: 12/2019	To OAL for review:

**SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2018**

Subject: Regulation 4026, <i>Records</i> . Amending Regulation 4026 to delete obsolete references to “board” and replace with “department.”		CCR Title & Sections Affected: Title 18, Division 2, Chapter 9, Cigarette and Tobacco Products Tax Law Regulations.		Statute(s) Being Implemented: Sections 30451, 30453 and 30454, Revenue and Taxation Code.	
Responsible Agency Unit: California Department of Tax and Fee Administration	Contact Person & Phone Number: Mr. Rick Bennion (916) 445-2130 Ms. Kim Rios (916) 324-0293	Projected Dates:			
		Notice Published:	Public Hearing:	Adoption by your agency: 12/2019	To OAL for review:

**SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2018**

Subject: Regulation 4027. <i>Manufacturer’s Monthly Report</i> Amendments to Regulation 4027 deleted obsolete references to the “board” and outdated form numbers for cigarette and tobacco products manufacturers and importers. Additional amendments relate to narrative relating to return and report filing requirements of for cigarette and tobacco product manufacturers and importers.		CCR Title & Sections Affected: Title 18, Division 2, Chapter 9, Cigarette and Tobacco Products Tax Law Regulations.		Statute(s) Being Implemented: Sections 30453 and 30454, Revenue and Taxation Code.	
Responsible Agency Unit: California Department of Tax and Fee Administration	Contact Person & Phone Number: Mr. Rick Bennion (916) 445-2130 Ms. Kim Rios (916) 324-0293	Projected Dates:			
		Notice Published:	Public Hearing:	Adoption by your agency: 09/2019	To OAL for review:

**SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2018**

Subject: Regulation 4031. <i>Distributor's and Wholesaler's Report.</i> Amendments to Regulation 4031 delete obsolete references to e "board" and replace them with references to the "department."		CCR Title & Sections Affected: Title 18, Division 2, Chapter 9, Cigarette and Tobacco Products Tax Law Regulations.		Statute(s) Being Implemented: N/A.	
Responsible Agency Unit: California Department of Tax and Fee Administration	Contact Person & Phone Number: Mr. Rick Bennion (916) 445-2130 Ms. Kim Rios (916) 324-0293	Projected Dates:			
		Notice Published:	Public Hearing:	Adoption by your agency: 12/ 2019	To OAL for review:

**SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2018**

Subject: Regulation 4034, <i>Report of Shipments to Consumers.</i> Amendments to Regulation 4034 delete references to obsolete returns for cigarette and tobacco products distributors, and update the tax return and report element requirements for cigarette and tobacco product manufacturers, and include PACT act narrative for entities who ship CTP to California customers from out of state or Indian Country who are not registered as distributors.		CCR Title & Sections Affected: Title 18, Division 2, Chapter 9, Cigarette and Tobacco Products Tax Law Regulations.		Statute(s) Being Implemented: Sections 30105.5, 30108, 30140, 30151, 30182, 30183, 30453 and 30454, Revenue and Taxation Code.	
Responsible Agency Unit: California Department of Tax and Fee Administration	Contact Person & Phone Number: Mr. Rick Bennion (916) 445-2130 Ms. Kim Rios (916) 324-0293	Projected Dates:			
		Notice Published:	Public Hearing:	Adoption by your agency: 09/2019	To OAL for review:

**SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2018**

Subject: Regulation 4041, <i>Common Carrier Delivery Reports</i> . Amendments to Regulation 4034 delete references to “board” and replaces the references with “department.”		CCR Title & Sections Affected: Title 18, Division 2, Chapter 9, Cigarette and Tobacco Products Tax Law Regulations.		Statute(s) Being Implemented: Sections 30186, 30451 and 30454, Revenue and Taxation Code.	
Responsible Agency Unit: California Department of Tax and Fee Administration	Contact Person & Phone Number: Mr. Rick Bennion (916) 445-2130 Ms. Kim Rios (916) 324-0293	Projected Dates:			
		Notice Published:	Public Hearing:	Adoption by your agency: 09/2019	To OAL for review:

**SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2018**

Subject: Regulation 4047, <i>Transfer of Stamps</i> . Amendments to Regulation 4047 delete references to “board” and replaces the references with “department.”		CCR Title & Sections Affected: Title 18, Division 2, Chapter 9, Cigarette and Tobacco Products Tax Law Regulations.		Statute(s) Being Implemented: N/A.	
Responsible Agency Unit: California Department of Tax and Fee Administration	Contact Person & Phone Number: Mr. Rick Bennion (916) 445-2130 Ms. Kim Rios (916) 324-0293	Projected Dates:			
		Notice Published:	Public Hearing:	Adoption by your agency: 12/2019	To OAL for review:

**SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2018**

Subject: Regulation 4048, <i>Manner of Affixing Stamps</i> . Amendments to Regulation 4048 update references to the relating to the various denominations of cigarette tax stamps currently available to distributors.		CCR Title & Sections Affected: Title 18, Division 2, Chapter 9, Cigarette and Tobacco Products Tax Law Regulations.		Statute(s) Being Implemented: N/A.	
Responsible Agency Unit: California Department of Tax and Fee Administration	Contact Person & Phone Number: Mr. Rick Bennion (916) 445-2130 Ms. Kim Rios (916) 324-0293	Projected Dates:			
		Notice Published:	Public Hearing:	Adoption by your agency: 12/2019	To OAL for review:

**SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2018**

Subject: Regulation 4051, <i>Metering Machines</i> . Regulation 4051 contains narrative concerning the requirements of cigarette distributors utilizing meter machines to stamp packages of cigarettes. Since metering machines are obsolete, the agency is recommending re-wording this regulation to be directed at stamps and stamping machines.		CCR Title & Sections Affected: Title 18, Division 2, Chapter 9, Cigarette and Tobacco Products Tax Law Regulations.		Statute(s) Being Implemented: N/A	
Responsible Agency Unit: California Department of Tax and Fee Administration	Contact Person & Phone Number: Mr. Rick Bennion (916) 445-2130 Ms. Kim Rios (916) 324-0293	Projected Dates:			
		Notice Published:	Public Hearing:	Adoption by your agency: 12/2019	To OAL for review:

**SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2018**

Subject: Regulation 4052, <i>Metering Machine Requirements</i> . Regulation 4052 contains narrative concerning the requirements of cigarette distributors utilizing meter machines to denote tax-paid packages of cigarettes. Since metering machines are obsolete, the agency is recommending this regulation be repealed.		CCR Title & Sections Affected: Title 18, Division 2, Chapter 9, Cigarette and Tobacco Products Tax Law Regulations.		Statute(s) Being Implemented: N/A	
Responsible Agency Unit: California Department of Tax and Fee Administration	Contact Person & Phone Number: Mr. Rick Bennion (916) 445-2130 Ms. Kim Rios (916) 324-0293	Projected Dates:			
		Notice Published:	Public Hearing:	Adoption by your agency: 12/2019	To OAL for review:

**SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2018**

Subject: Regulation 4053, <i>Revocation of Permission</i> . Regulation 4053 contains narrative concerning the requirements of cigarette distributors utilizing meter machines to denote tax-paid packages of cigarettes. Since metering machines are obsolete, the agency is recommending this regulation be repealed.		CCR Title & Sections Affected: Title 18, Division 2, Chapter 9, Cigarette and Tobacco Products Tax Law Regulations.		Statute(s) Being Implemented: N/A	
Responsible Agency Unit: California Department of Tax and Fee Administration	Contact Person & Phone Number: Mr. Rick Bennion (916) 445-2130 Ms. Kim Rios (916) 324-0293	Projected Dates:			
		Notice Published:	Public Hearing:	Adoption by your agency: 12/2019	To OAL for review:

**SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2018**

<p>Subject: Regulation 4054, <i>Manner of Affixing Meter Impressions</i>.                  Regulation 4054 contains narrative concerning the requirements of cigarette distributors utilizing meter machines to denote tax-paid packages of cigarettes. Since metering machines are obsolete, the agency is recommending this regulation be amended to be directed on the manner in which distributors must affix tax stamps to packages of cigarettes. Also amending language on stamp denominations to reflect current denominations available to distributors.</p>		<p>CCR Title &amp; Sections Affected:                  Title 18, Division 2, Chapter 9, Cigarette and Tobacco Products Tax Law Regulations.</p>		<p>Statute(s) Being Implemented:                  Sections 30162, 30163, 30164, and 30451, Revenue and Taxation Code.</p>	
<p>Responsible Agency Unit:                  California Department of Tax and Fee Administration</p>	<p>Contact Person &amp; Phone Number:                  Mr. Rick Bennion (916) 445-2130                  Ms. Kim Rios (916) 324-0293</p>	<p align="center">Projected Dates:</p>			
		<p>Notice Published:</p>	<p>Public Hearing:</p>	<p>Adoption by your agency:                  12/2019</p>	<p>To OAL for review:</p>

**SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2018**

<p>Subject: Regulation 4055, <i>Where Purchased; Distributor's Discount</i>.                  Amendments to Regulation 4055 delete obsolete references to “meter register settings,” replace references to “board” with “department” and update narrative regarding distributor obligations regarding information necessary to provide the department to regarding persons authorize to make stamp orders with the department.</p>		<p>CCR Title &amp; Sections Affected:                  Title 18, Division 2, Chapter 9, Cigarette and Tobacco Products Tax Law Regulations.</p>		<p>Statute(s) Being Implemented:                  Sections 30161, 30162, 30166, 30167 and 30451, Revenue and Taxation Code.</p>	
<p>Responsible Agency Unit:                  California Department of Tax and Fee Administration – Business Tax and Fee Department – Tax Policy Bureau</p>	<p>Contact Person &amp; Phone Number:                  Mr. Rick Bennion (916) 445-2130                  Ms. Kim Rios (916) 324-0293</p>	<p align="center">Projected Dates:</p>			
		<p>Notice Published:</p>	<p>Public Hearing:</p>	<p>Adoption by your agency:                  12/2019</p>	<p>To OAL for review:</p>

**SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2018**

Subject: Regulation 4056, <i>Units of Sale; Minimum Sales</i> . Amendments to Regulation 4056 include replacing references to “board” with “department” and updating information regarding stamp denominations.”		CCR Title & Sections Affected: Title 18, Division 2, Chapter 9, Cigarette and Tobacco Products Tax Law Regulations.		Statute(s) Being Implemented: Sections 30161, 30162, and 30451, Revenue and Taxation Code.	
Responsible Agency Unit: California Department of Tax and Fee Administration	Contact Person & Phone Number: Mr. Rick Bennion (916) 445-2130 Ms. Kim Rios (916) 324-0293	Projected Dates:			
		Notice Published:	Public Hearing:	Adoption by your agency: 12/2019	To OAL for review:

**SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2018**

Subject: Regulation 4057, <i>Cash Sales of Tax Stamps or Meter Register Settings</i> . Amendments to Regulation 4057 delete obsolete references to “meter register settings,” and replace references to “board” with “department.”		CCR Title & Sections Affected: Title 18, Division 2, Chapter 9, Cigarette and Tobacco Products Tax Law Regulations.		Statute(s) Being Implemented: Section 30161, 30162, 30166, and 30451, Revenue and Taxation Code.	
Responsible Agency Unit: California Department of Tax and Fee Administration	Contact Person & Phone Number: Mr. Rick Bennion (916) 445-2130 Ms. Kim Rios (916) 324-0293	Projected Dates:			
		Notice Published:	Public Hearing:	Adoption by your agency: 12/2019	To OAL for review:

**SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2018**

Subject: Regulation 4058, <i>Application for Credit Purchases</i> . Amendments to Regulation 4058 delete obsolete references to “meter register settings,” replace references to “board” with “department.” Delete narrative regarding security posting requirements and place into another regulation (4059).		CCR Title & Sections Affected: Title 18, Division 2, Chapter 9, Cigarette and Tobacco Products Tax Law Regulations.		Statute(s) Being Implemented: Sections 30142, 30162, 30167, 30168 and 30451, Revenue and Taxation Code.	
Responsible Agency Unit: California Department of Tax and Fee Administration	Contact Person & Phone Number: Mr. Rick Bennion (916) 445-2130 Ms. Kim Rios (916) 324-0293	Projected Dates:			
		Notice Published:	Public Hearing:	Adoption by your agency: 12/2019	To OAL for review:

**SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2018**

Subject: Regulation 4059, <i>Authorization of Credit Purchases</i> . Amendments to Regulation 4059 delete obsolete references to “meter register settings,” and replace references to “board” with “department.” Adding narrative regarding security posting requirements. The narrative is currently in another regulation (4059).		CCR Title & Sections Affected: Title 18, Division 2, Chapter 9, Cigarette and Tobacco Products Tax Law Regulations.		Statute(s) Being Implemented: Section 30162, 30167, 30169 and 30451, Revenue and Taxation Code.	
Responsible Agency Unit: California Department of Tax and Fee Administration	Contact Person & Phone Number: Mr. Rick Bennion (916) 445-2130 Ms. Kim Rios (916) 324-0293	Projected Dates:			
		Notice Published:	Public Hearing:	Adoption by your agency: 12/2019	To OAL for review:

**SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2018**

Subject: Regulation 4060, <i>Payment for Credit Purchases</i> . Amendments to Regulation 4060 delete obsolete references to “meter register settings,” and replace references to “board” with “department,” and “State Board of Equalization” with “California Department of Tax and Fee Administration.”		CCR Title & Sections Affected: Title 18, Division 2, Chapter 9, Cigarette and Tobacco Products Tax Law Regulations.		Statute(s) Being Implemented: Sections 30162, 30167, 30168 and 30451, Revenue and Taxation Code.	
Responsible Agency Unit: California Department of Tax and Fee Administration	Contact Person & Phone Number: Mr. Rick Bennion (916) 445-2130 Ms. Kim Rios (916) 324-0293	Projected Dates:			
		Notice Published:	Public Hearing:	Adoption by your agency: 09/2019	To OAL for review:

**SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2018**

Subject: Regulation 4061, <i>Unused Stamps and Unused Meter Settings</i> . Amend Regulation 4061 to delete obsolete references to the “board” and obsolete form numbers and update elements that are necessary for cigarette distributors and wholesalers to file a claim for refund. Amendments also delete references cigarette metering machines, and an outdated reference to the discount rate on cigarette tax stamps.		CCR Title & Sections Affected: Title 18, Division 2, Chapter 9, Cigarette and Tobacco Products Tax Law Regulations.		Statute(s) Being Implemented: Sections 30162 and 30176, Revenue and Taxation Code.	
Responsible Agency Unit: California Department of Tax and Fee Administration	Contact Person & Phone Number: Mr. Rick Bennion (916) 445-2130 Ms. Kim Rios (916) 324-0293	Projected Dates:			
		Notice Published:	Public Hearing:	Adoption by your agency: 09/2019	To OAL for review:



**SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2018**

Subject: Regulation 4062, <i>Destroyed Stamps and Meters</i> . Amendments to Regulation 4062 delete obsolete references to “meter register settings,” and replace references to “board” with “department.”		CCR Title & Sections Affected: Title 18, Division 2, Chapter 9, Cigarette and Tobacco Products Tax Law Regulations.		Statute(s) Being Implemented: Sections 30176 and 30451, Revenue and Taxation Code.	
Responsible Agency Unit: California Department of Tax and Fee Administration	Contact Person & Phone Number: Mr. Rick Bennion (916) 445-2130 Ms. Kim Rios (916) 324-0293	Projected Dates:			
		Notice Published:	Public Hearing:	Adoption by your agency: 12/2019	To OAL for review:

**SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2018**

Subject: Regulation 4063, <i>Destroyed Cigarettes</i> . Amendments to Regulation 4063 delete obsolete references to “meter register settings,” and replace references to “board” with “department.”		CCR Title & Sections Affected: Title 18, Division 2, Chapter 9, Cigarette and Tobacco Products Tax Law Regulations.		Statute(s) Being Implemented: Sections 30177 and 30451, Revenue and Taxation Code.	
Responsible Agency Unit: California Department of Tax and Fee Administration	Contact Person & Phone Number: Mr. Rick Bennion (916) 445-2130 Ms. Kim Rios (916) 324-0293	Projected Dates:			
		Notice Published:	Public Hearing:	Adoption by your agency: 12/2019	To OAL for review:

**SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2018**

Subject: Regulation 4063.5, <i>Allowance of Refund in Certain Scenarios</i> . Amend Regulation 4063.5 to delete obsolete references to the “board” and obsolete form numbers, and update elements that are necessary for tobacco products distributors and wholesalers to file a claim for refund with the department for tax-paid tobacco products shipped outside of this state.		CCR Title & Sections Affected: Title 18, Division 2, Chapter 9, Cigarette and Tobacco Products Tax Law Regulations.		Statute(s) Being Implemented: Section 30008, 30108, 30140.1, 30176.1, 30178.1, 30178.2 and 30179.1, Revenue and Taxation Code.	
Responsible Agency Unit: California Department of Tax and Fee Administration	Contact Person & Phone Number: Mr. Rick Bennion (916) 445-2130 Ms. Kim Rios (916) 324-0293	Projected Dates:			
		Notice Published:	Public Hearing:	Adoption by your agency: 09/2019	To OAL for review:

**SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2018**

Subject: Regulation 4064, <i>Claim Forms</i> . Amend Regulation 4064.5 to delete obsolete references to the “board” and replace the reference with ”department.”		CCR Title & Sections Affected:  Title 18, Division 2, Chapter 9, Cigarette and Tobacco Products Tax Law Regulations.		Statute(s) Being Implemented: Section 30176, 30176.1, 30177 and 30451, Revenue and Taxation Code.	
Responsible Agency Unit: California Department of Tax and Fee Administration	Contact Person & Phone Number: Mr. Rick Bennion (916) 445-2130 Ms. Kim Rios (916) 324-0293	Projected Dates:			
		Notice Published:	Public Hearing:	Adoption by your agency: 09/2019	To OAL for review:

**SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2018**

Subject: Regulation 4065, <i>Unsalable Cigarettes</i> . Amend Regulation 4065 to delete obsolete references to the “board” and update elements that are necessary for distributors to file a claim for refund with the department for unsalable cigarettes.		CCR Title & Sections Affected:  Title 18, Division 2, Chapter 9, Cigarette and Tobacco Products Tax Law Regulations.		Statute(s) Being Implemented: Section 30177, Revenue and Taxation Code.	
Responsible Agency Unit: California Department of Tax and Fee Administration	Contact Person & Phone Number: Mr. Rick Bennion (916) 445-2130 Ms. Kim Rios (916) 324-0293	Projected Dates:			
		Notice Published:	Public Hearing:	Adoption by your agency: 09/2019	To OAL for review:

**SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2018**

Subject: Regulation 4066, <i>Stolen Indicia</i> . Amend Regulation 4066 to delete outdated references to “meter impressions” and “meter settings.”		CCR Title & Sections Affected:  Title 18, Division 2, Chapter 9, Cigarette and Tobacco Products Tax Law Regulations.		Statute(s) Being Implemented: Section 30451, Revenue and Taxation Code.	
Responsible Agency Unit: California Department of Tax and Fee Administration	Contact Person & Phone Number: Mr. Rick Bennion (916) 445-2130 Ms. Kim Rios (916) 324-0293	Projected Dates:			
		Notice Published:	Public Hearing:	Adoption by your agency: 09/2019	To OAL for review:

**SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2018**

Subject: Regulation 4076 – <i>Wholesale Cost of Tobacco Products Stock</i> . Amendments to the existing regulation propose to clarify the changes made to the Cigarette and Tobacco Products Tax Law due to the passage of Proposition 56. The amendments clarify terms used to identify “Other Tobacco Products”, and “manufacturing costs” to determine the wholesale cost of tobacco, and also provide additional examples of transactions of sales of tobacco products (particularly, products containing nicotine) to determine the wholesale cost of tobacco products.		CCR Title & Sections Affected:  Title 18, Division 2, Chapter 9, Cigarette and Tobacco Products Tax Law Regulations.		Statute(s) Being Implemented:  Reference: Section 30008, 30010, 30011, 30017, 30105, 30121, 30123, 30126, 30131.1, 30131.2, 30131.5, 30201 and 30221, Revenue and Taxation Code.	
Responsible Agency Unit: California Department of Tax and Fee Administration	Contact Person & Phone Number: Mr. Rick Bennion (916) 445-2130 Ms. Kim Rios (916) 324-0293	Projected Dates:			
		Notice Published: 02/19/2019	Public Hearing: 04/05/2019	Adoption by your agency: 04/05/2019	To OAL for review: 04/26/2019
Report on the status of all uncompleted rulemaking described on previous calendars:  On November 15, 2017, the CDTFA Director approved the regulation amendments for subsequent review by GovOps. On January 8, 2018 CDTFA received GovOps approval to begin the formal rulemaking operations.  In August 2018, the CDTFA forwarded the regulation and economic analysis to the Department of Finance (DOF) for their review. On January 9, 2019, DOF indicated their review of the regulation and analysis would be completed within one month (February 11, 2019). We are assuming the regulation and associated paperwork will be ready to publish the following week (February 19, 2019).					

**SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2018**

<p>Subject: Regulation 4077 – <i>Tobacco Product Manufacturer</i>. New regulation proposes to clarify the definition of a “tobacco products manufacturer” for taxation and account registration purposes and to clarify tax responsibilities of licensed tobacco products retailers who purchase tax-paid nicotine products from licensed distributors and wholesalers, and combine them with other components.</p>		<p>CCR Title &amp; Sections Affected:  Title 18, Division 2, Chapter 9, Cigarette and Tobacco Products Tax Law Regulations.</p>		<p>Statute(s) Being Implemented:  Reference: Section 30008, 30010, 30011, 30016, 30103, 30121, 30131.1, 30131.2, 30149, 30210, 30211 and 30212, Revenue and Taxation Code.</p>	
<p>Responsible Agency Unit: California Department of Tax and Fee Administration</p>	<p>Contact Person &amp; Phone Number: Mr. Rick Bennion (916) 445-2130 Ms. Kim Rios (916) 324-0293</p>	<p align="center">Projected Dates:</p>			
		<p>Notice Published: 02/19/2019</p>	<p>Public Hearing: 04/05/2019</p>	<p>Adoption by your agency: 04/05/2019</p>	<p>To OAL for review: 04/26/2019</p>
<p>Report on the status of all uncompleted rulemaking described on previous calendars:</p> <p>On November 15, 2017, the CDTFA Director approved the regulation amendments for subsequent review by GovOps. On January 8, 2018 CDTFA received GovOps.’ approval to begin the formal rulemaking operations.</p> <p>In August 2018, the CDTFA forwarded the regulation and economic analysis to the Department of Finance (DOF) for their review. On January 9, 2019, DOF indicated their review of the regulation and analysis would be completed within one month (February 11, 2019). We are assuming the regulation and associated paperwork will be ready to publish the following week (February 19, 2019).</p>					

**SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2018**

<p>Subject: Regulation 4080, <i>Interstate and Foreign Commerce</i>. Amend Regulation 4080 to delete outdated references to “board” and replace with “department.”</p>		<p>CCR Title &amp; Sections Affected:  Title 18, Division 2, Chapter 9, Cigarette and Tobacco Products Tax Law Regulations.</p>		<p>Statute(s) Being Implemented:  Sections 30008 and 30451, Revenue and Taxation Code.</p>	
<p>Responsible Agency Unit: California Department of Tax and Fee Administration</p>	<p>Contact Person &amp; Phone Number: Mr. Rick Bennion (916) 445-2130 Ms. Kim Rios (916) 324-0293</p>	<p align="center">Projected Dates:</p>			
		<p>Notice Published:</p>	<p>Public Hearing:</p>	<p>Adoption by your agency: 12/2019</p>	<p>To OAL for review:</p>

**SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2018**

Subject: Regulation 4081, <i>Sample Cigarettes and Tobacco Products</i> . Amend Regulation 4081 to delete outdated references to “meter impressions, and replace “board” references with “department.”		CCR Title & Sections Affected: Title 18, Division 2, Chapter 9, Cigarette and Tobacco Products Tax Law Regulations.		Statute(s) Being Implemented: Section 30005, 3005.5, 30008, 30009 and 30451, Revenue and Taxation Code.	
Responsible Agency Unit: California Department of Tax and Fee Administration	Contact Person & Phone Number: Mr. Rick Bennion (916) 445-2130 Ms. Kim Rios (916) 324-0293	Projected Dates:			
		Notice Published:	Public Hearing:	Adoption by your agency: 09/2019	To OAL for review:

**SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2018**

Subject: Regulation 4091, <i>Payment by Consumer</i> . Amend existing Regulation 4091 to delete obsolete references to the “board” and update the tax and return reporting information to include the most recent reporting elements required from consumers who purchase untaxed cigarettes or tobacco products from out-of-state sources.		CCR Title & Sections Affected: Title 18, Division 2, Chapter 9, Cigarette and Tobacco Products Tax Law Regulations.		Statute(s) Being Implemented: Section 6201, 30005, 30005.5, 30106, 30107 and 30108, Revenue and Taxation Code.	
Responsible Agency Unit: California Department of Tax and Fee Administration	Contact Person & Phone Number: Mr. Rick Bennion (916) 445-2130 Ms. Kim Rios (916) 324-0293	Projected Dates:			
		Notice Published:	Public Hearing:	Adoption by your agency: 09/2019	To OAL for review:

**SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2018**

Subject: Regulation 4098, <i>Relief from Liability</i> . Amend existing Regulation 4098 to delete obsolete references to the “board” and replace with “department.”		CCR Title & Sections Affected: Title 18, Division 2, Chapter 9, Cigarette and Tobacco Products Tax Law Regulations.		Statute(s) Being Implemented: Section 30284 and 30451, Revenue and Taxation Code.	
Responsible Agency Unit: California Department of Tax and Fee Administration	Contact Person & Phone Number: Mr. Rick Bennion (916) 445-2130 Ms. Kim Rios (916) 324-0293	Projected Dates:			
				Adoption by your agency: 12/2019	To OAL for review:

**SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2018**

Subject: Regulation 4099, <i>Affixing of Stamps or Meter Impressions Out-of-State</i> . Amend Regulation 4099 to delete outdated references to “meter impressions.”		CCR Title & Sections Affected: Title 18, Division 2, Chapter 9, Cigarette and Tobacco Products Tax Law Regulations.		Statute(s) Being Implemented: N/A.	
Responsible Agency Unit: California Department of Tax and Fee Administration	Contact Person & Phone Number: Mr. Rick Bennion (916) 445-2130 Ms. Kim Rios (916) 324-0293	Projected Dates:			
		Notice Published:	Public Hearing:	Adoption by your agency: 09/2019	To OAL for review:

**SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2018**

Subject: Regulation 4105, <i>Relief from Liability</i> . Amend Regulation 4105 to delete outdated references to “board” and replace with “department.”		CCR Title & Sections Affected: Title 18, Division 2, Chapter 9, Cigarette and Tobacco Products Tax Law Regulations.		Statute(s) Being Implemented: Sections 30284 and 30451, Revenue and Taxation Code.	
Responsible Agency Unit: California Department of Tax and Fee Administration	Contact Person & Phone Number: Mr. Rick Bennion (916) 445-2130 Ms. Kim Rios (916) 324-0293	Projected Dates:			
		Notice Published:	Public Hearing:	Adoption by your agency: 09/2019	To OAL for review:

**SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2018**

Subject: Regulation 4703, <i>Seizures and Forfeitures</i>  Amend the regulation to clarify provisions in Business and Professions Code section 22950.5 and Revenue and Taxation code sections 30121 and 30131.1		CCR Title & Sections Affected:  Title 18, Regulation 4703		Statute(s) Being Implemented:  Reference: Sections 22971, subdivisions (l) and (m), 22974.3(a) and (b), 22978.2 (a) and (b) and 22980.2(c), Business and Professions Code; Sections 30102, 30102.5, 30103, 30103.5, 30104, 30105, 30105.5, 30106, 30109, 30163, 30431, 30435, 30436, 30438, 30473 and 30474.1, Revenue and Taxation Code	
Responsible Agency Unit: California Department of Tax and Fee Administration	Contact Person & Phone Number: Richard Bennion 916-445-2130	Projected Dates:			
		Notice Published:	Public Hearing:	Adoption by your agency: 05/2019	To OAL for review:

**SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2018**

Subject: Regulation 4801 – <i>Transfers of Cigarettes and Tobacco Products between Retail Stores Owned by the Same Person</i> . New regulation proposes to provide for transfers of cigarettes and tobacco products between retail stores owned by the same legal entity that are supported by a transfer log or similar document and copies of invoices to be maintained at each location participating in the transfer, as recommended by staff and supported by cigarette and tobacco products retailers operating from more than one retail location.		CCR Title & Sections Affected:  Title 18, Division 2, Chapter 9.5, Cigarette and Tobacco Products Licensing Act of 2003.		Statute(s) Being Implemented:  Reference: Section 22971, 22974, 22974.3 and 22978.4, Business and Professions Code.	
Responsible Agency Unit: California Department of Tax and Fee Administration	Contact Person & Phone Number: Mr. Rick Bennion (916) 445-2130 Ms. Kim Rios (916) 324-0293	Projected Dates:			
		Notice Published:	Public Hearing:	Adoption by your agency: 09/2019	To OAL for review:

**SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2018**

Subject: Regulation 4802 – <i>Sales Invoice Itemization Requirements for Wholesalers and Distributors of Cigarettes and Tobacco Products.</i> New regulation proposes to clarify invoicing requirements for Cigarette and Tobacco Products Wholesalers and Distributors, and will define the elements necessary for industry to include on their customer’s invoices.		CCR Title & Sections Affected:  Title 18, Division 2, Chapter 9.5, Cigarette and Tobacco Products Tax Licensing Act of 2003.		Statute(s) Being Implemented:  Reference: Section 22971, 22978.4, Business and Professions Code.	
Responsible Agency Unit:  California Department of Tax and Fee Administration	Contact Person & Phone Number:  Mr. Rick Bennion (916) 445-2130 Ms. Kim Rios (916) 324-0293	Projected Dates:			
		Notice Published:	Public Hearing:	Adoption by your agency: 09/16/2019	To OAL for review:

**SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2018**

Subject: Regulation 4803 – <i>Documentation Requirements of Cigarette and Tobacco Products Manufacturers-Importers Who Also Distribute Their Own Products.</i> New regulation proposes to clarify invoicing and record keeping requirements when Cigarette and Tobacco Products Manufacturer-Importers also make taxable distributions of their own products.		CCR Title & Sections Affected:  Title 18, Division 2, Chapter 9.5, Cigarette and Tobacco Products Licensing Act of 2003.		Statute(s) Being Implemented:  Reference: Section 22971, 22978.1, 22978.4, 22978.5, 22979.4, 22979.5, 22979.6, Business and Professions Code.	
Responsible Agency Unit:  California Department of Tax and Fee Administration	Contact Person & Phone Number:  Mr. Rick Bennion (916) 445-2130 Ms. Kim Rios (916) 324-0293	Projected Dates:			
		Notice Published:	Public Hearing:	Adoption by your agency: 09/2019	To OAL for review:

**SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2018**

Subject: Regulation 4901, <i>Records</i>  Amend the regulation to remove a reference regarding the Hazardous Waste Activity Fee.		CCR Title & Sections Affected:  Title 18, Regulation 4901		Statute(s) Being Implemented:  Health and Safety Code, section 25205.	
Responsible Agency Unit:  California Department of Tax and Fee Administration	Contact Person & Phone Number:  Richard Bennion 916-445-2130	Projected Dates:			
		Notice Published:	Public Hearing:	Adoption by your agency: 02/2019	To OAL for review: February 2019