

**Updated Informative Digest for the Proposed Adoption of  
California Code of Regulations, Title 18, Division 2, Chapter 8.8,  
Cannabis Excise Tax Effective on and after January 1, 2023, New Sections 3800,  
Application of Chapter and Definitions, and 3820, Responsible Person Liability,  
Current Sections 3703, Excess Cannabis Tax, and 3805, Cannabis Excise Tax  
Credit, and Amendments to Sections 3501, Records, 3700, Cannabis  
Excise and Cultivation Taxes, 3800, Cannabis Excise Tax and Cannabis  
Retailer Excise Tax Permit, and 3810, Vendor Compensation**

The California Department of Tax and Fee Administration (Department) adopted the proposed amendments to California Code of Regulations (CCR), title 18, section (Regulation) 3501, Records, the emergency amendments adding subdivisions (h)(6) and (i)(3) to Regulation 3700, Cannabis Excise and Cultivation Taxes, and emergency Regulation 3703, Excess Cannabis Tax, without making any changes. The Department adopted CCR, title 18, chapter 8.8, Cannabis Excise Tax Effective on and after January 1, 2023, without making any changes. The Department adopted new Regulation 3800, Application of Chapter and Definitions, and emergency Regulation 3800, Cannabis Excise Tax and Cannabis Retailer Excise Tax Permit, with the proposed amendments to emergency Regulation 3800, including the amendments renumbering emergency Regulation 3800 as Regulation 3801, without making any changes. The Department also adopted emergency Regulation 3805, Cannabis Excise Tax Credit, emergency Regulation 3810, Vendor Compensation, with the proposed amendments to emergency Regulation 3810, and new Regulation 3820, Responsible Person Liability, without making any changes. New Regulation 3800, amended renumbered emergency Regulation 3801, emergency Regulation 3805, amended emergency Regulation 3810, and new Regulation 3820 are all included in chapter 8.8.

The Department did not receive any written comments regarding the proposed regulatory action or written requests for a public hearing to comment on the proposed regulatory action.

There have not been any changes to the applicable laws or the effects of, the objectives of, and anticipated benefits from the adoption of the amendments to Regulation 3501, the emergency amendments adding subdivisions (h)(6) and (i)(3) to Regulation 3700, emergency Regulation 3703, chapter 8.8, new Regulation 3800, amended renumbered emergency Regulation 3801, emergency Regulation 3805, amended emergency Regulation 3810, and new Regulation 3820 described in the informative digest included in the notice of proposed regulatory action.