

Final Text of Proposed Amendments to

California Code of Regulations

Title 18. Public Revenues

Division 2. California Department of Tax and Fee Administration –

Business Taxes

Chapter 8.5 Fee Collection Procedures Law

Section 3501. Records

Regulation 3501. Records.

(a) General. A feepayer shall maintain and make available for examination on request by the Department board or its authorized representatives, records in the manner set forth at California Code of Regulations, Title 18, Section 4901.

(b) Ballast Water Management Fee Specific Applications. In addition to the record keeping requirements set forth in subdivision (a), feepayers subject to the Ballast Water Management Fee shall keep records documenting ballast water loading and discharge, ship schedules, ports of call and routes taken.

(c) Cannabis Excise Tax. The records cannabis retailers are required to maintain and make available in the manner set forth in subdivision (a) shall include, but are not limited to, records documenting:

(1) Their receipt of cannabis and cannabis products designated as trade samples pursuant to Business and Professions Code section 26153.1 and implementing regulations, their consumption of such trade samples, their providing of such trade samples to their employee for that employee's inspection or consumption, and the destruction of such trade samples.

(2) The cannabis and cannabis products they designate as trade samples to be provided to an employee pursuant to Business and Professions Code section 26153.1 and implementing regulations, their providing of such trade samples to their employee for that employee's inspection or consumption, the destruction of such trade samples, and the changing of such trade samples' designation to medicinal cannabis and cannabis products for donation.

(3) Their receipt of medicinal cannabis and cannabis products designated for donation in the track and trace system, their providing of such medicinal cannabis and cannabis products to a medicinal cannabis patient or primary caregiver pursuant to Business and Professions Code section 26071, and the destruction of such medicinal cannabis and cannabis products.

(4) The medicinal cannabis and cannabis products they designate for donation in the track and trace system, their providing of such medicinal cannabis and cannabis products to a medicinal cannabis patient or primary caregiver pursuant to Business and Professions Code section 26071, the destruction of such medicinal cannabis and cannabis products, and the removal of the donation designation from such medicinal cannabis and cannabis products.

NOTE: Authority cited: Section 55301, Revenue and Taxation Code. Reference: Section 55302, Revenue and Taxation Code.