



## CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

OFFICE OF THE DIRECTOR

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GovernorAmy Tong  
Secretary, Government Operations AgencyNICOLAS MADUROS  
Director

November 15, 2023

Ms. Erika Contreras  
Secretary of the Senate  
State Capitol, Room 3044  
Sacramento, CA 95814

Dear Ms. Contreras:

Pursuant to the requirements of the Lead-Acid Battery Recycling Act, Health and Safety Code section [25215.3](#) (d)(1-3), the following data summarize the regulations, policies, return revenues, and costs for the California Department of Tax and Fee Administration's (CDTFA) administration of the California battery fee and the manufacturer battery fee for the fiscal years below.

### Regulations or Policies Adopted

The CDTFA established internal policies for administering the program. New regulations for the lead-acid battery fees will be adopted in the next few months.

### Revenue Impact

Below are the California battery and the manufacturer battery fees reported by filing period for each fiscal year (figures are net of exemptions/exclusions). The totals reported are compared to the \$32 million total estimated revenues for both fees as calculated by the Senate Committee on Appropriations in its analysis of the fiscal impact of Assembly Bill (AB) 2153 (Chapter 666 of the Statutes of 2016).

<b>Reported Lead-Acid Battery Fees Due by Return Filing Period*</b>			
	Manufacturer Battery Fee	California Battery Fee	Total
FY 16-17	\$ 2,511,494	\$ 1,597,699	\$ 4,109,193
FY 17-18	\$ 10,207,023	\$ 7,120,807	\$ 17,327,830
FY 18-19	\$ 9,251,918	\$ 6,171,244	\$ 15,423,162
FY 19-20	\$ 10,312,433	\$ 6,625,463	\$ 16,937,896
FY 20-21	\$ 9,953,704	\$ 7,413,223	\$ 17,366,927
FY 21-22	\$ 12,656,345	\$ 10,242,946	\$ 22,899,291
FY 22-23	\$ 19,777,690	\$ 13,687,089	\$ 33,098,401**

\* Does not include refunds.

\*\*Lead-acid battery fees increased from \$1.00 to \$2.00 beginning April 1, 2022, per AB 142 (Stats. 2019, ch. 860).

**Fiscal Impact**


The below implementation and ongoing fiscal year costs for administering the lead-acid battery fees program are for both the California battery fee and the manufacturer battery fee.

<b>Implementation &amp; Ongoing Costs for all Lead-Acid Battery Fees</b>	
FY 16-17	\$319,373
FY 17-18	\$627,102
FY 18-19	\$1,633,564
FY 19-20	\$1,182,267
FY 20-21	\$ 2,013,099*
FY 21-22	\$1,123,560
FY 22-23	\$998,037

\*Increase due to new revenue technology system implementation (Budget Change Proposal 7600-029- BCP-2020-GB).

If you have questions regarding this report, please contact Aimee Olhiser, Chief, Tax Policy Bureau, by phone (916) 309-5202 or by email at [Aimee.Olhiser@cdtfa.ca.gov](mailto:Aimee.Olhiser@cdtfa.ca.gov).

Sincerely,



Nicolas Maduros  
Director

NM:rz

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