

**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 section: 1435

NOTICE OF FILING AND PRINTING ONLY

Government Code Section 11343.8

OAL Matter Number: 2021-1223-02

OAL Matter Type: File and Print Only (FP)

This rulemaking action amends regulations relating to the tax paid twice on diesel fuel and is exempt from the Administrative Procedure Act pursuant to Government Code section 15570.40(b).

OAL filed this regulation with the Secretary of State and will publish the regulation in the California Code of Regulations.

Date: February 3, 2022



Nicole C. Carrillo
Attorney

**For: Kenneth J. Pogue
Director**

**Original: Nicolas Maduros, Director
Copy: Kim DeArte**

FILE PRINT

For use by Secretary of State only

OAL FILE NUMBERS	NOTICE FILE NUMBER Z-2021-0913-02	REGULATORY ACTION NUMBER 2021-1223-02	EMERGENCY NUMBER FP
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For use by Office of Administrative Law (OAL) only

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

FEB 03 2022

1:45 PM

OFFICE OF ADMINISTRATIVE LAW	
Electronic Submission	
RECEIVED DATE 9/13/2021	PUBLICATION DATE 9/24/2021

OFFICE OF ADMIN. LAW
 2021 DEC 23 PM 2:38

NOTICE	REGULATIONS
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)

1. SUBJECT OF NOTICE Tax Paid Twice on Diesel Fuel	TITLE(S) 18	FIRST SECTION AFFECTED 1435	2. REQUESTED PUBLICATION DATE September 24, 2021
3. NOTICE TYPE <input checked="" type="checkbox"/> Notice re Proposed Regulatory Action <input type="checkbox"/> Other	4. AGENCY CONTACT PERSON Kim DeArte	TELEPHONE NUMBER (916) 309-5227	FAX NUMBER (Optional)
OAL USE ONLY ACTION ON PROPOSED NOTICE <input type="checkbox"/> Approved as Submitted <input type="checkbox"/> Approved as Modified <input type="checkbox"/> Disapproved/Withdrawn	NOTICE REGISTER NUMBER	PUBLICATION DATE	

B. SUBMISSION OF REGULATIONS (Complete when submitting regulations)

1a. SUBJECT OF REGULATION(S) Tax Paid Twice on Diesel Fuel	1b. ALL PREVIOUS RELATED OAL REGULATORY ACTION NUMBER(S)
2. SPECIFY CALIFORNIA CODE OF REGULATIONS TITLE(S) AND SECTION(S) (Including title 26, if toxics related)	

SECTION(S) AFFECTED (List all section number(s) individually. Attach additional sheet if needed.)	ADOPT
	AMEND 1435
TITLE(S) 18	REPEAL

3. TYPE OF FILING

<input 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 checked="" type="checkbox"/> File & Print	<input type="checkbox"/> Print Only
<input type="checkbox"/> Emergency (Gov. Code, §11346.1(b))		<input checked="" type="checkbox"/> Other (Specify) <u>APA exempt GC 15570.40(b)</u>	

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)

5. EFFECTIVE DATE OF CHANGES (Gov. Code, §§ 11343.4, 11346.1(d); Cal. Code Regs., title 1, §100)

<input type="checkbox"/> Effective January 1, April 1, July 1, or October 1 (Gov. Code §11343.4(a))	<input checked="" type="checkbox"/> Effective on filing with Secretary of State	<input type="checkbox"/> §100 Changes Without Regulatory Effect	<input type="checkbox"/> Effective other (Specify)
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6. CHECK IF THESE REGULATIONS REQUIRE NOTICE TO, OR REVIEW, CONSULTATION, APPROVAL OR CONCURRENCE BY, ANOTHER AGENCY OR ENTITY

<input 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)		

7. CONTACT PERSON Kim DeArte	TELEPHONE NUMBER (916) 309-5227	FAX NUMBER (Optional)	E-MAIL ADDRESS (Optional) 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.

SIGNATURE OF AGENCY HEAD OR DESIGNEE Nicolas Maduros <small>Digitally signed by Nicolas Maduros Date: 2021.12.22 10:26:53 -0800</small>	DATE 12/22/2021
TYPED NAME AND TITLE OF SIGNATORY Nicolas Maduros, Director	

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AUTHORIZED FOR FILING AND PRINTING
FEB 03 2022
 Office of Administrative Law