

**State of California
Office of Administrative Law**

In re:
**California Department of Tax and Fee
Administration**

Regulatory Action:

Title 18, California Code of Regulations

Adopt sections:

Amend sections: 1525.4

Repeal sections:

NOTICE OF FILING AND PRINTING ONLY

Government Code Section 11343.8

OAL Matter Number: 2021-1117-02

OAL Matter Type: File and Print Only (FP)

This action by the California Department of Tax and Fee Administration amends regulations relating to the partial property tax exemption for equipment purchased for use in manufacturing, research and development, and electrical power. This rulemaking action is exempt from the Administrative Procedure Act pursuant to Government Code section 15570.40(b).

OAL filed this regulation(s) or order(s) of repeal with the Secretary of State and will publish the regulation(s) or order(s) of repeal in the California Code of Regulations.

Date: December 27, 2021



Kevin D. Hull
Senior Attorney

For: Kenneth J. Pogue
Director

Original: Nicolas Maduros, Director

Copy: Kim DeArte

FILE PRINT

For use by Secretary of State only

STD. 400 (REV. 10/2019)

OAL FILE NUMBERS	NOTICE FILE NUMBER Z-2021-0913-03	REGULATORY ACTION NUMBER 2021-1117-02	EMERGENCY NUMBER FP
For use by Office of Administrative Law (OAL) only			
OFFICE OF ADMINISTRATIVE LAW Electronic Submission		OFFICE OF ADMIN. LAW 2021 NOV 17 PM4:27	
RECEIVED DATE 9/13/2021		PUBLICATION DATE 9/24/2021	
NOTICE		REGULATIONS	
AGENCY WITH RULEMAKING AUTHORITY California Department of Tax and Fee Administration			AGENCY FILE NUMBER (If any)

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

DEC 27 2021
received at 1:20pm

A. PUBLICATION OF NOTICE (Complete for publication in Notice Register)

1. SUBJECT OF NOTICE Manufacturing and Research and Development		TITLE(S) 18	FIRST SECTION AFFECTED 1525.4	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 Disapproved/Withdrawn		NOTICE REGISTER NUMBER	PUBLICATION DATE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) Manufacturing and Research and Development Equipment		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	1525.4	
TITLE(S) 18	REPEAL		
3. TYPE OF FILING			
<input type="checkbox"/> Regular Rulemaking (Gov. Code §11346) <input type="checkbox"/> Resubmittal of disapproved or withdrawn nonemergency filing (Gov. Code §§11349.3, 11349.4) <input type="checkbox"/> Emergency (Gov. Code, §11346.1(b))		<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"/> Resubmittal of disapproved or withdrawn emergency filing (Gov. Code, §11346.1)	
		<input type="checkbox"/> Emergency Readopt (Gov. Code, §11346.1(h)) <input checked="" type="checkbox"/> File & Print <input checked="" type="checkbox"/> Other (Specify) <u>APA exempt GC 15570.40(b)</u>	
		<input type="checkbox"/> Changes Without Regulatory Effect (Cal. Code Regs., title 1, §100) <input type="checkbox"/> Print Only	
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)			
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"/> Other (Specify)		<input type="checkbox"/> State Fire Marshal	
7. CONTACT PERSON Kim DeArte		TELEPHONE NUMBER (916) 309-5227	FAX NUMBER (Optional) E-MAIL ADDRESS (Optional) kim.dearte@cdtfa.ca.gov

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: 2021.11.17 15:53:21 -0800</small>	DATE 11/17/21
TYPED NAME AND TITLE OF SIGNATORY Nicolas Maduros, Director	

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AUTHORIZED FOR FILING AND PRINTING

DEC 27 2021
 Office of Administrative Law