## 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 sections: 1699, 1699 Appendix A

NOTICE OF APPROVAL OF CHANGES WITHOUT REGULATORY EFFECT

California Code of Regulations, Title 1. Section 100

OAL Matter Number: 2024-0827-01

OAL Matter Type: Nonsubstantive (N)

This action without regulatory effect by the California Department of Tax and Fee Administration ("Department") amends section 1699 and 1699 appendix A of title 18 of the California Code of Regulations. Specifically, this action amends a category of persons, "qualified purchasers," who are required to register with the Department and pay an annual use tax in response to amendments to Revenue and Taxation Code section 6225 made by Assembly Bill 1097 (Stats. 1097, c. 355); amends existing references to the Board of Equalization to now reflect the Department, consistent with Government Code sections 15570.22 and 15570.24; and replaces gendered pronouns with gender neutral terms.

OAL approves this change without regulatory effect as meeting the requirements of California Code of Regulations, title 1, section 100.

Date:

October 9, 2024

Stephen P. Mehlert Senior Attorney

For:

Kenneth J. Pogue

Director

Original: Nicolas Maduros, Director

Copy:

Kim DeArte

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Emergency (Gov. Code, §11346.1(b))  Resubmittal of disapproved or withdrawn emergency filing (Gov. Code, §11346.1)  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 §11346.5)  EFFECTIVE DATE OF CHANGES (Gov. Code, §§ 11343.4, 11346.1(d); Cal. Code Regs., title 1, §100 )  Effective January 1, April 1, July 1, or October 1 (Gov. Code §11343.4(a))  Effective on filing with Secretary of State Regulatory Effect (Specify)  COLODER 1 (Gov. Code §11343.4(a))  Effective on filing with Secretary of State Regulatory Effect (Specify)  COLODER 1 (Gov. Code §11343.4(a))  Department of Finance (Form STD. 399) (SAM §6660)  Fair Political Practices Commission  State Fire Marshal  Other (Specify)  CONTACT PERSON	Emergency (Gov. Code, §11346.1(b))  I. ALL BEGINNING AND ENDING DATES OF AVAILABILITY OF MODIFIED REGULATIONS AND/OR MATERIAL ADDED TO THE RULEMAKING FILE (Cal. Code Regs. title 1, §44 at a constant of the second	
State Fire Marshal    Contract person   Telephone number   (916) 309-5227   (916) 309-5227	\$11346.1(b))  emergency filing (Gov. Code, §11346.1)  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 the file of Changes (Gov. Code, §§ 11343.4, 11346.1(d); Cal. Code Regs., title 1, §100 )  Effective January 1, April 1, July 1, or October 1 (Gov. Code §11343.4(a))  Effective on filing with Secretary of State  Regulatory Effect  CHECK IF THESE REGULATIONS REQUIRE NOTICE TO, OR REVIEW, CONSULTATION, APPROVAL OR CONCURRENCE BY, ANOTHER AGENCY OR ENTITY	
EFFECTIVE DATE OF CHANGES (Gov. Code, §§ 11343.4, 11346.1(d); Cal. Code Regs., title 1, §100.)  Effective January 1, April 1, July 1, or October 1 (Gov. Code §11343.4(a))  CHECK IF THESE REGULATIONS REQUIRE NOTICE TO, OR REVIEW, CONSULTATION, APPROVAL OR CONCURRENCE BY, ANOTHER AGENCY OR ENTITY  Department of Finance (Form STD. 399) (SAM §6660)  Other (Specify)  CONTACT PERSON  (Im DeArte  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.  EIGNATURE OF AGENCY HEAD OR DESIGNEE  Nicolas Maduros  Nicolas Maduros  Date  Nicolas Maduros  Pair Political Practices Commission  FAX NUMBER (Optional)  E-MAIL ADDRESS (Optional)  kim. dearte@cdtfa.ca.gov  For use by Office of Administrative Law (OAL) of the regulation of the agency taking this action, or a designee of the head of the agency, and am authorized to make this certification.  DATE  Nicolas Maduros  DATE  Nicolas Maduros  Pair Political Practices Commission  Fax Number (Optional)  E-MAIL ADDRESS (Optional)  kim. dearte@cdtfa.ca.gov  For use by Office of Administrative Law (OAL) of the regulation of the agency taking this action, or a designee of the head of the agency, and am authorized to make this certification.	EFFECTIVE DATE OF CHANGES (Gov. Code, §§ 11343.4, 11346.1(d); Cal. Code Regs., title 1, §100 )  Effective January 1, April 1, July 1, or October 1 (Gov. Code §11343.4(a))  Check if these regulations require notice to, or review, Consultation, Approval or Concurrence by, Another Agency or Entity	
Effective January 1, April 1, July 1, or October 1 (Gov. Code §11343.4(a))  Effective on filing with Secretary of State Regulatory Effect (Specify)  CHECK IF THESE REGULATIONS REQUIRE NOTICE TO, OR REVIEW, CONSULTATION, APPROVAL OR CONCURRENCE BY, ANOTHER AGENCY OR ENTITY  Department of Finance (Form STD. 399) (SAM §6660)  Tellephone Number (Specify)  CONTACT PERSON (916) 309-5227  Electify 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.  EMBNATURE OF AGENCY HEAD OR DESIGNEE Nicolas Maduros  Digitally signed by Nicolas Maduros  Digitally signed by Nicolas Maduros  Digitally signed by Nicolas Maduros  DATE Nicolas Maduros  DATE  Nicolas Maduros  PYPED NAME AND TITLE OF SIGNATORY  Effective other (Specify)  Effective other (Specify)  Effective other (Specify)  Far Number (Optional) E-MAIL ADDRESS (Optional) kim. dearte@cotffa.ca.gov  For use by Office of Administrative Law (OAL) of ENDORSED APPROVED  For use by Office of Administrative Law (OAL) of ENDORSED APPROVED  DATE  Nicolas Maduros  DATE  Nicolas Maduros  PATE  Nicolas Maduros  DATE  Nicolas Maduros  PATE  Nicolas Maduros  PATE  Nicolas Maduros  DATE  Nicolas Maduros	Effective January 1, April 1, July 1, or October 1 (Gov. Code §11343.4(a))  Effective on filing with Secretary of State  Secre	nd Gov. Code §1134/
Department of Finance (Form STD. 399) (SAM §660)  Other (Specify)  CONTACT PERSON Cim DeArte  Telephone Number (916) 309-5227  B. 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.  DATE  Nicolas Maduros  Digitally signed by Nicolas Maduros Date 2024 08.12 17:18.08-0/700°  DATE Nicolas Maduros  DATE Nicolas		
Other (Specify)  7. CONTACT PERSON Kim DeArte  TELEPHONE NUMBER (916) 309-5227  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  Digitally signed by Nicolas Maduros Digitally signed by Nicolas Maduros Date DATE Nicolas Maduros  DATE Nicolas Maduros  DATE Nicolas Maduros Digitally signed by Nicolas Maduros Date 2023  DATE Nicolas Maduros Digitally signed by Nicolas Maduros Date 2024  TYPED NAME AND TITLE OF SIGNATORY	I Theoarment of Finance (Form 51D, 399) (SAM 66660)	
TELEPHONE NUMBER (Optional)  Kim DeArte  (916) 309-5227  B. 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.  DATE  Nicolas Maduros  Digitally signed by Necolas Maduros  Digitally signed by Necolas Maduros  DATE  Nicolas Maduros	2 1 2 1 2 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2	iai
Kim DeArte (916) 309-5227 kim.dearte@cdtfa.ca.gov  B. 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.  BIGNATURE OF AGENCY HEAD OR DESIGNEE Nicolas Maduros Digitally signed by Nicolas Maduros Date 2024 BR 12 17:18:08-07:09  DATE NICOLAS MAD TITLE OF SIGNATORY		onal)
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Nicolas Maduros  Digitally signed by Nicolas Maduros Date: 2024 08.12 17:18.08 0700  8/12/24	or a designee of the head of the agency, and am authorized to make this certification.	
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