

**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: 3500
Repeal sections:

NOTICE OF FILING AND PRINTING ONLY

Government Code Section 11343.8

OAL Matter Number: 2019-0604-01

OAL Matter Type: File and Print Only (FP)

The California Department of Tax and Fee Administration (Department) submitted this file and print action to add a California battery fee, a manufacturer battery fee, a cannabis excise tax, and a cannabis cultivation tax to a regulation that sets forth fees and taxes collected by the Department under the Fee Collection Procedures Law (Rev. & Tax. Code section 55001 et seq.). The Department is authorized to collect these additional fees and taxes under the Fee Collection Procedures Law pursuant to the enactment of various statutes in A.B. 2153 (Stats.2016, ch. 666) and Proposition 64 (2016). The Department is also adding two reference citations to the regulation that relate to the collection of these additional fees and taxes.

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

Date: July 10, 2019



Richard L. Smith
Senior Attorney

For: Kenneth J. Pogue
Director

Original: Nicolas Maduros, Director
Copy: Richard Bennion

NOTICE PUBLICATION AND REGULATIONS SUBMISSION

(See instructions on reverse)

For use by Secretary of State only

STD. 400 (REV. 01-2013)

OAL FILE NUMBERS	NOTICE FILE NUMBER	REGULATORY ACTION NUMBER	EMERGENCY NUMBER
	Z-	2019-0604-01FP	

For use by Office of Administrative Law (OAL) only

2019 JUN -4 A 11:00
OFFICE OF ADMINISTRATIVE LAW

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

JUL 10 2019
1:45 PM

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	TITLE(S)	FIRST SECTION AFFECTED	2. REQUESTED PUBLICATION DATE
3. NOTICE TYPE <input type="checkbox"/> Notice re Proposed Regulatory Action <input type="checkbox"/> Other	4. AGENCY CONTACT PERSON	TELEPHONE NUMBER	FAX NUMBER (Optional)
OAL USE ONLY <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 Disapproved/Withdrawn		NOTICE REGISTER NUMBER	PUBLICATION DATE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) Application of the Fee Collection Procedures Law	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 3500
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) <i>Gov. Code sec. 15570.40 (b)</i>
<input checked="" 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)

per agency request

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 checked="" 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

Department of Finance (Form STD. 399) (SAM §6660)
 Fair Political Practices Commission
 State Fire Marshal
 Other (Specify)

7. CONTACT PERSON Richard E. Bennion	TELEPHONE NUMBER (916)445-2130	FAX NUMBER (Optional) (916)322-2958	E-MAIL ADDRESS (Optional) Richard.Bennion@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 	DATE May 23, 2019
TYPED NAME AND TITLE OF SIGNATORY Nicolas Maduros, Director	

For use by Office of Administrative Law (OAL) only
AUTHORIZED FOR FILING AND PRINTING
JUL 10 2019
Office of Administrative Law

Text of Proposed Changes to

Title 18. Public Revenues

Regulation 3500. Application of the Fee Collection Procedures Law.

The fees and taxes collected pursuant to the Fee Collection Procedures Law include the California Battery Fee, California Tire Fee, Cannabis Cultivation Tax, Cannabis Excise Tax, Covered Electronic Waste Recycling Fee, Local Charges required to be collected by sellers other than direct sellers pursuant to the Local Prepaid Mobile Telephony Services Collection Act, Lumber Products Assessment, Manufacturer Battery Fee, Marine Invasive Species Fee, Natural Gas Surcharge, Prepaid Mobile Telephony Services Surcharge required to be collected by sellers other than direct sellers, and Water Rights Fee.

Authority cited: Section 55301, Revenue and Taxation Code. Reference: Section 25215.45, Health and Safety Code; Sections 4629.5, 42464.2 and 42882, Public Resources Code; Section 893, Public Utilities Code; Sections 34013, 42020, 42103, and 44003, Revenue and Taxation Code; and Section 1537, Water Code.