

**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 APPROVAL OF REGULATORY
ACTION

Government Code Section 11349.3

OAL Matter Number: 2026-0817-03

OAL Matter Type: Regular (S)

In this regular rulemaking action, the California Department of Tax and Fee Administration clarifies that the California Electronic Cigarette Excise Tax, covered battery-embedded waste recycling fee, environmental mitigation surcharge, firearm, ammunition, and firearm precursor part excise tax, and lithium extraction excise tax are collected by the Department pursuant to the Fee Collection Procedures Law (FCPL) (RTC section 55001 et seq.).

OAL approves this regulatory action pursuant to section 11349.3 of the Government Code. This regulatory action becomes effective on 1/1/2027.

Date: September 22, 2026



Sam Micon
Senior Attorney

For: Kenneth J. Pogue
Director

Original: Trista Gonzalez, Director

Copy: Kim DeArte

NOTICE PUBLICATION/REGULATORY ACTION SUBMISSION

STD. 400 (REV. 10/2019)

REGULAR

For use by Secretary of State only

OAL FILE NUMBERS	NOTICE FILE NUMBER Z-2026-0127-04	REGULATORY ACTION NUMBER 2026-0817-03 S	EMERGENCY NUMBER
For use by Office of Administrative Law (OAL) only			
NOTICE		REGULATIONS	

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

SEP 22 2026
NC 2:11pm

OFFICE OF ADMIN. LAW
2026 AUG 17 PM3:19

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 Application of the Fee Collection Procedures Law 18		TITLE(S) 18	FIRST SECTION AFFECTED 3500	2. REQUESTED PUBLICATION DATE February 6, 2026
3. NOTICE TYPE ☒ Notice re Proposed Regulatory Action ☐ Other		4. AGENCY CONTACT PERSON K. DeArte	TELEPHONE NUMBER 916-309-5227	FAX NUMBER (Optional)
OAL USE ONLY	ACTION ON PROPOSED NOTICE ☐ Approved as Submitted ☐ Approved as Modified ☐ Disapproved/Withdrawn		NOTICE REGISTER NUMBER 2026,06-2	PUBLICATION DATE 2/6/26

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			
☒ Regular Rulemaking (Gov. Code §11346) ☐ 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. ☐ Emergency Readopt (Gov. Code, §11346.1(h)) ☐ Changes Without Regulatory Effect (Cal. Code Regs., title 1, §100)			
☐ Resubmittal of disapproved or withdrawn nonemergency filing (Gov. Code §§11349.3, 11349.4) ☐ File & Print ☐ Print Only			
☐ Emergency (Gov. Code, §11346.1(b)) ☐ Resubmittal of disapproved or withdrawn emergency filing (Gov. Code, §11346.1) ☐ Other (Specify) _____			
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)			
☒ Effective January 1, April 1, July 1, or October 1 (Gov. Code §11343.4(a)) ☐ Effective on filing with Secretary of State ☐ \$100 Changes Without Regulatory Effect ☐ 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 K. 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
Trista Gonzalez
Digitally signed by Trista Gonzalez
Date: 2026.08.06 16:59:02 -0700

DATE
08/06/2026

TYPED NAME AND TITLE OF SIGNATORY
Trista Gonzalez, Director

For use by Office of Administrative Law (OAL) only

ENDORSED APPROVED

SEP 22 2026

Office of Administrative Law