Text of Proposed Amendments to

California Code of Regulations

Title 18. Public Revenues

Division 2. California Department of Tax and Fee Administration – Business Taxes

Chapter 8.5. Fee Collection Procedures Law

Section 3500. Application of the Fee Collection Procedures Law

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 Electronic Cigarette Excise Tax, California Tire Fee, Cannabis Cultivation Tax, Cannabis Excise Tax, Covered Battery-Embedded Waste Recycling Fee, Covered Electronic Waste Recycling Fee, Environmental Mitigation Surcharge, Firearm, Ammunition, and Firearm Precursor Part Excise Tax; Lithium Extraction Excise Tax, 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, and Water Rights Fee.

Note: Authority cited: Section 55301, Revenue and Taxation Code; and Sections 15570.22 and 15570.24, Government Code. Reference: Section 25215.45, Health and Safety Code; Sections 4629.5, 42064, 42464.2 and 42882, Public Resources Code; Section 893, Public Utilities Code; Sections 31002, 34013, 36031, 42103, ~~and~~ 44003 and 47060, Revenue and Taxation Code; and Section 1537, Water Code.