

**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: 35017, 35042, 35067

Repeal sections:

**NOTICE OF APPROVAL OF CHANGES
WITHOUT REGULATORY EFFECT**

California Code of Regulations, Title 1,
Section 100

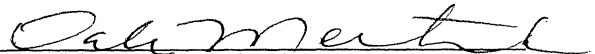
OAL Matter Number: 2023-0915-05

OAL Matter Type: Nonsubstantive (N)

This action without regulatory effect conforms sections of title 18 of the California Code of Regulations to changes made to the implemented statutes by Senate Bill 1496 (Stats. 2022, ch. 474).

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

Date: October 27, 2023



Dale Mentink
Assistant Chief Counsel

For: Kenneth J. Pogue
Director

Original: Nicolas Maduros, Director

Copy: Kim DeArte

NOTICE PUBLICATION AND REGULATIONS SUBMISSION

STD. 400 (REV. 10/2019)

NONSUBSTANTIVE

For use by Secretary of State only

OAL FILE NUMBERS	NOTICE FILE NUMBER Z-	REGULATORY ACTION NUMBER 2023-0915-05N	EMERGENCY NUMBER
For use by Office of Administrative Law (OAL) only		OFFICE OF ADMIN. LAW 2023 SEP 15 4:06 PM	
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

OCT 27 2023
1:36 PM

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	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 Disapproved/Withdrawn		NOTICE REGISTER NUMBER	PUBLICATION DATE	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) Review of a Petition... , Action on Claim for Refund, Public Record		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			
TITLE(S)		AMEND			
18		35017, 35042, and 35067			
3. TYPE OF FILING		REPEAL			
<input type="checkbox"/> Regular Rulemaking (Gov. Code §11346)		<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"/> Emergency Readopt (Gov. Code, §11346.1(h))	
<input type="checkbox"/> Resubmittal of disapproved or withdrawn nonemergency filing (Gov. Code §§11349.3, 11349.4)		<input type="checkbox"/> Resubmittal of disapproved or withdrawn emergency filing (Gov. Code, §11346.1)		<input type="checkbox"/> File & Print	
<input type="checkbox"/> Emergency (Gov. Code, §11346.1(b))		<input type="checkbox"/> Other (Specify) _____		<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)			
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 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					
<input type="checkbox"/> Department of Finance (Form STD. 399) (SAM §6660)		<input type="checkbox"/> Fair Political Practices Commission		<input type="checkbox"/> State Fire Marshal	
<input type="checkbox"/> Other (Specify) _____					
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: 2023.08.29 15:12:55 -0700</small>	DATE 8/29/23
TYPED NAME AND TITLE OF SIGNATORY Nicolas Maduros, Director	

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ENDORSED APPROVED**OCT 27 2023****Office of Administrative Law**