

Text of Proposed Changes to Title 18. Public Revenues

Regulation 35017. Review of a Petition by the Assigned Section.

(a) through (j) . . . (unchanged).

(k) If the assigned section determines that a cancellation, including an adjustment, in excess of \$50,000 (~~or \$15,000 for Integrated Waste Management Fee~~) should be granted, the fact that CDTFA will cancel or adjust such amount must be available as a public record for at least 10 days ~~prior to~~ after the effective date of the determination~~its effective date~~.

Note: Authority cited: Sections 15570.40 and 15606, Government Code; Section 25215.74, Health and Safety Code; Sections 7051, 8251, 9251, 30451, 34013, 38701, 40171, 41128, ~~42020~~, 42103, 43501, 45851, 46601, 50152, 55301 and 60601, Revenue and Taxation Code.

Reference: Sections 6562, 6981, 7711, 8191, 8852, 9196, 30175, 30262, 30421, 38443, 38631, 40093, 40121, 41087, 41107, 43303, 43491, 45303, 45801, 46353, 46551, 50116, 50151, 55083, 55281, 60352 and 60581, Revenue and Taxation Code.

Regulation 35042. Action on a Claim for Refund.

(a) through (c) . . . (unchanged).

(d) If the assigned section finds that a refund in excess of \$50,000 should be granted, the proposed finding must be available as a public record, if required by law, for at least 10 days ~~prior to~~ after the effective date of the determination~~its effective date~~.

(e) . . . (unchanged).

Note: Authority cited: Sections 15570.40 and 15606, Government Code; Section 25215.74, Health and Safety Code; Sections 7051, 8251, 9251, 30451, 34013, 38701, 40171, 41128, ~~42020~~, 42103, 43501, 45851, 46601, 50152, 55301 and 60601, Revenue and Taxation Code.

Reference: Sections 6901, 6902, 6906, 6933, 8126, 8128, 8148, 9151, 9152, 9173, 30176, 30176.1, 30176.2, 30177, 30178, 30178.1, 30361, 30362, 30365, 30403, 38601, 38602, 38605, 38613, 40111, 40112, 40115, 40127, 41100, 41101, 41104, 41110, 43451, 43452, 43454, 43473, 45651, 45652, 45654, 45703, 46501, 46502, 46505, 46523, 50139, 50140, 50142, 50145, 55221, 55222, 55224, 55243, 60501, 60502, 60507, 60521, 60522 and 60543, Revenue and Taxation Code.

Regulation 35067. Public Record.

If the Appeals Bureau decision is ~~that an amount determined pursuant to the Integrated Waste Management Fee Law exceeding \$15,000 be canceled, or otherwise recommends that an amount exceeding \$50,000 be refunded, credited, or canceled,~~ the fact that CDTFA will refund, credit, or cancel such amount must be available as a public record, if required by law, for at least 10 days ~~prior to~~ after the effective date of the determination~~the effective date of the refund, credit, or cancellation~~.

Note: Authority cited: Sections 15570.40 and 15606, Government Code; Section 25215.74, Health and Safety Code; Sections 7051, 8251, 9251, 30451, 34013, 38701, 40171, 41128, ~~42020~~, 42103, 43501, 45851, 46601, 50152, 55301 and 60601, Revenue and Taxation Code.

Reference: Sections 6901, 6981, 8126, 8191, 9151, 9196, 30361, 30421, 38601, 38631, 40111, 40121, 41100 41107, 43451, 43491, 45651, 45801, 46501, 46551, 50139, 50151, 55221, 55281 60521 and 60581, Revenue and Taxation Code.