

**Text of Proposed Changes to  
Title 18. Public Revenues**

**35049. Authority to Grant Relief of Interest Due to Unreasonable Error or Delay and Contents of a Request for Such Relief.**

(a) . . . (unchanged):

(1) By CDTFA staff acting in ~~his or her~~their official capacity; and

(2) . . . (unchanged).

(b) A taxpayer may be relieved of interest imposed under the Sales and Use Tax Law where the taxpayer's failure to pay the correct amount of sales or use tax ~~with respect to a vehicle or vessel registered with the Department of Motor Vehicles~~ was the direct result of an error or delay by a state agency that collects the tax on behalf of CDTFA ~~an employee of the Department of Motor Vehicles in calculating the use tax due.~~

(c) . . . (unchanged).

(d) . . . (unchanged).

NOTE: Authority cited: Sections 15570.40 and 15606, Government Code; Section 25215.74, Health and Safety Code; and Sections 7051, 8251, 9251, 30451, 34013, 38701, 40171, 41128, ~~42020~~, 42103, 43501, 45851, 46601, 50152, 55301 and 60601, Revenue and Taxation Code. Reference: Sections 6593.5, 7658.1, 8878.5, 30283.5, 38455, 40103.5, 41097.5, 43158.5, 45156.5, 46157.5, 50112.4, 55046 and 60212, Revenue and Taxation Code.