

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

35015. Filing a Petition for Redetermination.

(a) A petition for redetermination under the Sales and Use Tax Law and related documents may be filed as set forth in this subdivision, or as otherwise expressly provided on CDTFA's website at www.cdtfa.ca.gov.

(1) By hand delivery to: Petitions Section, MIC 38, California Department of Tax and Fee Administration, ~~450 N Street, Sacramento, CA 95814~~ 651 Bannan Street, Suite 100, Sacramento, CA 95811.

(2) . . . (unchanged).

(3) . . . (unchanged).

(4) . . . (unchanged).

(b) A petition for redetermination under the tax and fee laws listed in this subdivision and related documents may be filed as set forth in this subdivision, or as otherwise expressly provided on CDTFA's website at www.cdtfa.ca.gov.

(1) Hazardous Substances Tax Law, Occupational Lead Poisoning Prevention Fee, Water Rights Fee, Covered Electronic Waste Recycling Fee, Tire Recycling Fee, Integrated Waste Management Fee Law, Marine Invasive Species Fee Collection Law, Cigarette and Tobacco Products Tax Law, Cannabis Tax, Energy Resources Surcharge Law, Emergency Telephone Users Surcharge Act, Natural Gas Surcharge, Motor Vehicle Fuel Tax Law, Use Fuel Tax Law, Oil Spill Response, Prevention, and Administration Fees Law, Underground Storage Tank Maintenance Fee Law, Diesel Fuel Tax Law, Lead-Acid Battery Recycling Act, and Childhood Lead Poisoning Prevention Fee.

(A) By hand delivery to: Appeals and Data Analysis Branch, MIC 33, California Department of Tax and Fee Administration, ~~450 N Street, Sacramento, CA 95814~~ 651 Bannan Street, Suite 100, Sacramento, CA 95811.

(B) . . . (unchanged).

(C) . . . (unchanged).

(D) . . . (unchanged).

(2) Timber Yield Tax Law.

(A) By hand delivery to: ~~Timber Tax Section, MIC 60~~ Appeals and Data Analysis Branch, MIC 33, California Department of Tax and Fee Administration, 450 N Street, Sacramento, CA 95814 651 Bannon Street, Suite 100, Sacramento, CA 95811.

(B) By mail addressed to: ~~Timber Tax Section, MIC 60~~ Appeals and Data Analysis Branch, MIC 33, California Department of Tax and Fee Administration, P.O. Box 942879, Sacramento, CA 94279-0060 33.

(C) By email sent to: ~~MeetingInfo@cdtfa.ca.gov~~ adab@cdtfa.ca.gov.

(D) By facsimile sent to: (916) ~~285-0134~~ 323-9497.

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 6561, 7710, 8851, 30175, 30261, 38441, 40091, 41085, 43301, 45301, 46351, 50114, 55081 and 60350, Revenue and Taxation Code.

35039. Filing a Claim for Refund.

(a) A claim for refund and related documents filed under any tax law administered by CDTFA other than the Sales and Use Tax Law may be filed as specified in subdivision ~~(e)~~ (b) of regulation 35015 for the filing of a petition for redetermination.

(b) Except as provided in subdivision (c), a claim for refund and related documents under the Sales and Use Tax Law may be filed as set forth in this subdivision, or as otherwise expressly provided on CDTFA's website at www.cdtfa.ca.gov.

(1) Hand delivery: Audit Determination and Refund Section, MIC 39, California Department of Tax and Fee Administration, ~~450 N Street, Sacramento, CA 95814~~ 651 Bannon Street, Suite 100, Sacramento, CA 95811.

(2) . . . (unchanged).

(3) . . . (unchanged).

(4) . . . (unchanged).

(c) A claim for refund of tax paid to the Department of Motor Vehicles and related documents may be filed as set forth in this subdivision, or as otherwise expressly provided on CDTFA's website at www.cdtfa.ca.gov.

(1) Hand delivery: Consumer Use Tax Section, MIC 37, California Department of Tax and Fee Administration, ~~450 N Street, Sacramento, CA 95814~~ 651 Bannon Street, Suite 100, Sacramento, CA 95811.

(2) . . . (unchanged).

(3) . . . (unchanged).

(4) . . . (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 6902, 8128, 9152, 30178, 30178.1, 30362, 38602, 40112, 41101, 43452, 45652, 46502, 50140, 55222, 60501, 60502, 60507 and 60522, Revenue and Taxation Code.

35055. Request for Innocent Spouse Relief.

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

(d) Filing Requests.

(1) . . . (unchanged).

(2) A request for innocent spouse relief and related documents may be filed as set forth in this subdivision, or as otherwise expressly provided on CDTFA's website at www.cdtfa.ca.gov.

(A) By hand delivery to: Offer in Compromise Section, MIC 52, California Department of Tax and Fee Administration, ~~450 N Street, Sacramento, CA 95814~~ 651 Bannon Street, Suite 100, Sacramento, CA 95811.

(B) . . . (unchanged).

(C) . . . (unchanged).

(e) through (p) . . . (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 297, 297.5 and 308, Family Code; Section 15570.54, Government Code; Sections 6456, 7202, 7203, 7261, 7262, 7657.5, 8880, 30285, 38454.5, 40105, 41099, 43159.1, 43159.2, 45158, 46159, 50112.6, 55045.1 and 60210.5, Revenue and Taxation Code.

35057. Cigarette and Tobacco Products Licensing Act Appeal.

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

(d) Filing an appeal. A taxpayer who files a request for conference has the burden of proof as to the grounds for issuing a license pursuant to regulation 4503 or as to the grounds for dismissal of any violation or for the reduction of penalties.

(1) . . . (unchanged).

(2) . . . (unchanged).

(3) . . . (unchanged).

(4) The request for conference must be filed as set forth in this subdivision, or as otherwise expressly provided on CDTFA's website at www.cdtfa.ca.gov:

(A) By hand delivery to: ~~Registration and Licensing Section, MIC 88~~ Appeals and Data Analysis Branch, MIC 33, California Department of Tax and Fee Administration, ~~450 N Street, Sacramento, CA 95814~~ 651 Bannon Street, Suite 100, Sacramento, CA 95811.

(B) By mail addressed to: ~~Registration and Licensing Section, MIC 88~~ Appeals and Data Analysis Branch, MIC 33, California Department of Tax and Fee Administration P.O. Box 942879, Sacramento, CA 94279-008833.

(C) By email sent to: adab@cdtfa.ca.gov.

~~(C)~~ (D) By facsimile to: (916) 445-6122323-9497.

(e) through (k) . . . (unchanged).

Note: Authority cited: Section 22971.2, Business and Professions Code; Sections 15570.40 and 15606, Government Code. Reference: Sections 22973.1, 22974.7, 22977.2, 22978.7, 22979 and 22979.7, Business and Professions Code; Section 15570.54, Government Code.

35058. Petition for Release or Recovery of Seized Cigarette or Tobacco Products.

(a) . . . (unchanged).

(b) Petition. A person may seek recovery of cigarettes or tobacco products seized pursuant to the Cigarette and Tobacco Products Tax Law (pt. 13 of div. 2 of the Rev. & Tax. Code) or the Cigarette and Tobacco Products Licensing Act of 2003 (div. 8.6 of the Bus. & Prof. Code) by filing a verified petition for release or recovery of seized cigarette or tobacco products within 20 days of the personal service or service by certified mail on that person of the notice of seizure and forfeiture or, if the person filing the petition was not served personally or by certified mail, within 20 days of the date of publication of the notice of seizure and forfeiture. A person filing such a petition is known as "taxpayer" for purposes of this chapter.

(1) . . . (unchanged).

(2) . . . (unchanged).

(3) . . . (unchanged).

(4) The petition must be filed as set forth in this subdivision, or as otherwise expressly provided on CDTFA's website at www.cdtfa.ca.gov:

(A) By hand delivery to: Tax Investigations and Inspections Bureau~~Investigations and Special Operations Bureau~~, MIC 100, California Department of Tax and Fee Administration, ~~450 N Street, Sacramento, CA 95814~~ 651 Bannon Street, Suite 100, Sacramento, CA 95811.

(B) . . . (unchanged).

(C) . . . (unchanged).

(c) through (h) . . . (unchanged).

Note: Authority cited: Section 22971.2, Business and Professions Code; Sections 15570.40 and 15606, Government Code; Section 30451, Revenue and Taxation Code.