

**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: 2435, 2436, 2437, 2438,
2439, 2440, 2441, 2442,
2443, 2444, 2445, and
2446

Amend sections: 2460, 2461, and 2462

Repeal sections: 2401, 2403, 2405, 2406,
2413, 2421, 2422, 2425,
2431, 2432, and 2433

NOTICE OF APPROVAL OF REGULATORY
ACTION

Government Code Section 11349.3

OAL Matter Number: 2025-0603-05

OAL Matter Type: Regular (S)

In this regular rulemaking, the California Department of Tax and Fee Administration is adopting, amending, and repealing regulations pertaining to the Emergency Telephone Users Surcharge Act (Revenue and Taxation Code section 41001 et seq.) and the Local Prepaid Mobile Telephony Services Collection Act (Revenue and Taxation Code section 42100 et seq.).

OAL approves this regulatory action pursuant to section 11349.3 of the Government Code. This regulatory action becomes effective on 10/1/2025.

Date: July 16, 2025



Steven J. Escobar
Senior Attorney

Original: Nicolas Maduros, Director
Copy: Kim DeArte

For: Kenneth J. Pogue
Director

REGULAR

For use by Secretary of State only

OAL FILE NUMBERS	NOTICE FILE NUMBER Z-2024-1112-04	REGULATORY ACTION NUMBER 2025-0603-05	EMERGENCY NUMBER S
For use by Office of Administrative Law (OAL) only			
OFFICE OF ADMINISTRATIVE LAW Electronic Submission		OFFICE OF ADMIN. LAW 2025 JUN 3 @ 4:59pm	
RECEIVED DATE 11/12/2024	PUBLICATION DATE 11/22/2024		
NOTICE		REGULATIONS	
AGENCY WITH RULEMAKING AUTHORITY California Department of Tax and Fee Administration			

ENDORSED - FILED
in the office of the Secretary of State
of the State of California

JUL 16 2025

AGENCY FILE NUMBER (If any)

A. PUBLICATION OF NOTICE (Complete for publication in Notice Register)

1. SUBJECT OF NOTICE ETUS and Prepaid MTS Regulations		TITLE(S) 18	FIRST SECTION AFFECTED 2435	2. REQUESTED PUBLICATION DATE November 22, 2024
3. NOTICE TYPE <input checked="" type="checkbox"/> Notice re Proposed Regulatory Action <input type="checkbox"/> Other		4. AGENCY CONTACT PERSON Kim DeArte	TELEPHONE NUMBER (916) 309-5227	FAX NUMBER (Optional)
OAL USE ONLY <input checked="" type="checkbox"/>	ACTION ON PROPOSED NOTICE <input type="checkbox"/> Approved as Submitted <input type="checkbox"/> Approved as Modified <input type="checkbox"/> Disapproved/Withdrawn		NOTICE REGISTER NUMBER 2024, 47-Z	PUBLICATION DATE 11/22/24

B. SUBMISSION OF REGULATIONS (Complete when submitting regulations)

1a. SUBJECT OF REGULATION(S) ETUS and Prepaid MTS Regulations		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 2435, 2436, 2437, 2438, 2439, 2440, 2441, 2442, 2443, 2444, 2445, 2446	
		AMEND 2460, 2461, 2462	
TITLE(S) 18		REPEAL 2401, 2403, 2405, 2406, 2413, 2421, 2422, 2425, 2431, 2432, 2433	
3. TYPE OF FILING			
<input checked="" type="checkbox"/> Regular Rulemaking (Gov. Code §11346) <input type="checkbox"/> Resubmittal of disapproved or withdrawn nonemergency filing (Gov. Code §§11349.3, 11349.4) <input type="checkbox"/> Emergency (Gov. Code, §11346.1(b)) <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"/> Resubmittal of disapproved or withdrawn emergency filing (Gov. Code, §11346.1) <input type="checkbox"/> Emergency Readopt (Gov. Code, §11346.1(h)) <input type="checkbox"/> File & Print <input type="checkbox"/> Other (Specify) _____ <input 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 checked="" 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 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 checked="" 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 K. 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 Trista Gonzalez Digitally signed by Trista Gonzalez Date: 2025.05.30 16:28:05 -0700	DATE 5-30-2025
TYPED NAME AND TITLE OF SIGNATORY Trista Gonzalez, Director	

For use by Office of Administrative Law (OAL) only

ENDORSED APPROVED

JUL 16 2025

Office of Administrative Law

PER AGENCY REQUEST
SJE
5/20/2025