

**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: 1620.15**  
**Amend sections: 1620.1**  
**Repeal sections:**

**NOTICE OF APPROVAL OF REGULATORY  
ACTION**

**Government Code Section 11349.3**

**OAL Matter Number: 2026-0403-01**

**OAL Matter Type: Regular Resubmittal (SR)**

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In this resubmitted regulatory action, the Department of Tax and Fee Administration addresses the sale of vehicles to non-California residents for use out-of-state. It also addresses the sale of vehicles for use exclusively out-of-state or in interstate or foreign commerce. The regulations define terms, specify the application of and exemption to taxes for the sale, storage, use, or other consumption of a vehicle, and implement the requirements the Revenue and Taxation Code tax exemptions.

OAL approves this regulatory action pursuant to section 11349.3 of the Government Code. This regulatory action becomes effective on 7/1/2026.

**Date: May 14, 2026**



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Thanh Huynh  
Senior Attorney

**For: Kenneth J. Pogue  
Director**

**Original: Trista Gonzalez, Director**  
**Copy: Kim DeArte**

# RESUBMITTAL

STATE OF CALIFORNIA—OFFICE OF ADMINISTRATIVE LAW  
NOTICE PUBLICATION/REGULATIONS SUBMISSION

STD. 400 (REV. 10/2019)

For use by Secretary of State only

<b>OAL FILE NUMBERS</b>	<b>NOTICE FILE NUMBER</b> Z-2025-0325-05	<b>REGULATORY ACTION NUMBER</b> 2026-0403-01SR	<b>EMERGENCY NUMBER</b>
For use by Office of Administrative Law (OAL) only			
<b>OFFICE OF ADMINISTRATIVE LAW</b>			
<b>Electronic Submission</b>			
<b>RECVD DATE</b> 03/25/2025	<b>PUBLICATION DATE</b> 04/04/2025	OFFICE OF ADMIN. LAW 2026 APR 3 PM 1:52	
NOTICE		REGULATIONS	

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

MAY 14 2026

1:53 PM  
*[Handwritten Signature]*

<b>AGENCY WITH RULEMAKING AUTHORITY</b> California Department of Tax and Fee Administration	<b>AGENCY FILE NUMBER (If any)</b>
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### A. PUBLICATION OF NOTICE (Complete for publication in Notice Register)

<b>1. SUBJECT OF NOTICE</b> Sales of Vehicles for Interstate/Out-of-State	<b>TITLE(S)</b> 18	<b>FIRST SECTION AFFECTED</b> 1620.1	<b>2. REQUESTED PUBLICATION DATE</b> April 4, 2025
<b>3. NOTICE TYPE</b> <input checked="" type="checkbox"/> Notice re Proposed Regulatory Action <input type="checkbox"/> Other	<b>4. AGENCY CONTACT PERSON</b> K. DeArte	<b>TELEPHONE NUMBER</b> 916-309-5227	<b>FAX NUMBER (Optional)</b>
<b>OAL USE ONLY</b>	<b>ACTION ON PROPOSED NOTICE</b> <input type="checkbox"/> Approved as Submitted <input type="checkbox"/> Approved as Modified <input type="checkbox"/> Disapproved/Withdrawn	<b>NOTICE REGISTER NUMBER</b> 2025, 14-2	<b>PUBLICATION DATE</b> 4/4/25

### B. SUBMISSION OF REGULATIONS (Complete when submitting regulations)

<b>1a. SUBJECT OF REGULATION(S)</b> Sales of Vehicles for Interstate and Foreign Commerce	<b>1b. ALL PREVIOUS RELATED OAL REGULATORY ACTION NUMBER(S)</b> 2025-1216-02S
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<b>2. SPECIFY CALIFORNIA CODE OF REGULATIONS TITLE(S) AND SECTION(S) (Including title 26, if toxics related)</b>						
<table border="1"> <tr> <td><b>SECTION(S) AFFECTED (List all section number(s) individually. Attach additional sheet if needed.)</b></td> <td><b>ADOPT</b> 1620.15</td> </tr> <tr> <td></td> <td><b>AMEND</b> 1620.1</td> </tr> <tr> <td><b>TITLE(S)</b> 18</td> <td><b>REPEAL</b></td> </tr> </table>	<b>SECTION(S) AFFECTED (List all section number(s) individually. Attach additional sheet if needed.)</b>	<b>ADOPT</b> 1620.15		<b>AMEND</b> 1620.1	<b>TITLE(S)</b> 18	<b>REPEAL</b>
<b>SECTION(S) AFFECTED (List all section number(s) individually. Attach additional sheet if needed.)</b>	<b>ADOPT</b> 1620.15					
	<b>AMEND</b> 1620.1					
<b>TITLE(S)</b> 18	<b>REPEAL</b>					

<b>3. TYPE OF FILING</b>			
<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"/> Changes Without Regulatory Effect (Cal. Code Regs., title 1, §100)
<input checked="" 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"/> Print Only
<input type="checkbox"/> Emergency (Gov. Code, §11346.1(b))		<input type="checkbox"/> Other (Specify)	

**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)**  
March 5, 2026 to March 20, 2026

**5. EFFECTIVE DATE OF CHANGES (Gov. Code, §§ 11343.4, 11346.1(d); Cal. Code Regs., title 1, §100)**

Effective January 1, April 1, July 1, or October 1 (Gov. Code §11343.4(a))  Effective on filing with Secretary of State  \$100 Changes Without Regulatory Effect  Effective other (Specify)

**6. CHECK IF THESE REGULATIONS REQUIRE NOTICE TO, OR REVIEW, CONSULTATION, APPROVAL OR CONCURRENCE BY, ANOTHER AGENCY OR ENTITY**

Department of Finance (Form STD. 399) (SAM §6660)  Fair Political Practices Commission  State Fire Marshal

Other (Specify)

<b>7. CONTACT PERSON</b> K. DeArte	<b>TELEPHONE NUMBER</b> (916) 309-5227	<b>FAX NUMBER (Optional)</b>	<b>E-MAIL ADDRESS (Optional)</b> kim.dearte@cdtfa.ca.gov
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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.

<b>SIGNATURE OF AGENCY HEAD OR DESIGNEE</b> Trista Gonzalez <small>Digitally signed by Trista Gonzalez Date: 2026.04.02 08:37:36 -0700</small>	<b>DATE</b> 4/2/2026
<b>TYPED NAME AND TITLE OF SIGNATORY</b> Trista Gonzalez, Director	

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**ENDORSED APPROVED**

MAY 14 2026

Office of Administrative Law