

**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: 3802

Amend sections:

Repeal sections:

NOTICE OF APPROVAL OF CERTIFICATE OF  
COMPLIANCE

Government Code Sections 11349.1 and  
11349.6(d)

OAL Matter Number: 2025-0820-01

OAL Matter Type: Certificate of Compliance  
(C)

This timely certificate of compliance action by the Department of Tax and Fee Administration makes permanent, with amendments, emergency regulations that further specify the meaning of "gross receipts of any retail sale by a cannabis retailer," as used in Revenue and Taxation Code section 34011.2, for purposes of the cannabis excise tax imposed under that section.

OAL approves this regulatory action pursuant to section 11349.6(d) of the Government Code.

Date: October 2, 2025



Nicole C. Carrillo  
Senior Attorney

For: Kenneth J. Pogue  
Director

Original: Trista Gonzalez, Director  
Copy: Kim DeArte

## NOTICE PUBLICATION/REGULATIONS SUBMISSION

**CERT**

STD. 400 (REV. 10/2019)

For use by Secretary of State only

OAL FILE NUMBERS	NOTICE FILE NUMBER <b>Z-2025-0414-01</b>	REGULATORY ACTION NUMBER <b>2025-0820-01C</b>	EMERGENCY NUMBER
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For use by Office of Administrative Law (OAL) only

OFFICE OF ADMINISTRATIVE LAW

**Electronic Submission**

REC'D DATE

PUBLICATION DATE

04/14/2025

04/25/2025

NOTICE

REGULATIONS

AGENCY WITH RULEMAKING AUTHORITY

California Department of Tax and Fee Administration

AGENCY FILE NUMBER (If any)

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

OCT 02 2025

3:30 PM  
OFFICE OF ADMIN. LAW  
2025 AUG 20 PM4:29**A. PUBLICATION OF NOTICE (Complete for publication in Notice Register)**

1. SUBJECT OF NOTICE Gross Receipts from Sales of Cannabis		TITLE(S) 18	FIRST SECTION AFFECTED 3802	2. REQUESTED PUBLICATION DATE April 25, 2025
3. NOTICE TYPE <input checked="" type="checkbox"/> Notice re Proposed Regulatory Action <input type="checkbox"/> Other		4. AGENCY CONTACT PERSON K. DeArte	TELEPHONE NUMBER (916) 309-5227	FAX NUMBER (Optional)
OAL USE ONLY	ACTION ON PROPOSED NOTICE <input type="checkbox"/> Approved as Submitted <input type="checkbox"/> Approved as Modified <input type="checkbox"/> Disapproved/Withdrawn		NOTICE REGISTER NUMBER 2025, 17-2	PUBLICATION DATE 4/25/25

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

1a. SUBJECT OF REGULATION(S) Gross Receipts from Sales of Cannabis and Cannabis Products		1b. ALL PREVIOUS RELATED OAL REGULATORY ACTION NUMBER(S) 2023-1205-01E	
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 3802	
TITLE(S) 18		AMEND	
		REPEAL	
3. TYPE OF FILING			
<input 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 checked="" 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 type="checkbox"/> Effective January 1, April 1, July 1, or October 1 (Gov. Code §11343.4(a)) <input checked="" 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: 2025.08.18 17:21:52 -0700

DATE

08-18-2025

TYPED NAME AND TITLE OF SIGNATORY

Trista Gonzalez, Director

For use by Office of Administrative Law (OAL) only

**ENDORSED APPROVED**

OCT 02 2025

Office of Administrative Law