

**State of California
Office of Administrative Law**

In re:
**California Department of Tax and Fee
Administration**

**NOTICE OF APPROVAL OF REGULATORY
ACTION**

Regulatory Action:

Government Code Section 11349.3

Title 18, California Code of Regulations

OAL Matter Number: 2026-0827-02

Adopt sections:

Amend sections: 4098, 4902

Repeal sections:

OAL Matter Type: Regular (S)

This California Department of Tax and Fee Administration (CDTFA) rulemaking action replaces provisions governing relief from the liability for the payment of cigarette and tobacco products taxes, including any penalties and interest added to those taxes, with a cross-reference to similar existing relief from liability provisions already governing other tax contexts, unifying relief from liability provisions across various taxes.

OAL approves this regulatory action pursuant to section 11349.3 of the Government Code. This regulatory action becomes effective on 1/1/2027.

Date: October 8, 2026



Digitally signed by Mark

Storm

Date: 2026.10.08

11:24:03 -07'00'

**Mark Storm
Senior Attorney**

**For: Kenneth J. Pogue
Director**

Original: Trista Gonzalez, Director

Copy: Kim DeArte

NOTICE PUBLICATION/REGULATIONS SUBMISSION

STD. 400 (REV. 10/2019)

REGULAR

For use by Secretary of State only

OAL FILE NUMBERS	NOTICE FILE NUMBER Z-2026-0316-08	REGULATORY ACTION NUMBER 2026-0827-02 S	EMERGENCY NUMBER
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For use by Office of Administrative Law (OAL) only

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

OCT 08 2026

NG 3:35pm

 OFFICE OF ADMIN. LAW
 2026 AUG 27 PM 3:35

NOTICE

REGULATIONS

 AGENCY WITH RULEMAKING AUTHORITY
 California Department of Tax and Fee Administration

AGENCY FILE NUMBER (If any)

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

1. SUBJECT OF NOTICE Relief From Liability		TITLE(S) 18	FIRST SECTION AFFECTED 4098	2. REQUESTED PUBLICATION DATE March 27, 2026
3. NOTICE TYPE ☒ Notice re Proposed Regulatory Action ☐ Other		4. AGENCY CONTACT PERSON K. DeArte	TELEPHONE NUMBER 916-309-5227	FAX NUMBER (Optional)
OAL USE ONLY	ACTION ON PROPOSED NOTICE ☐ Approved as Submitted ☐ Approved as Modified ☐ Disapproved/Withdrawn		NOTICE REGISTER NUMBER 2026,13-2	PUBLICATION DATE 3/27/26

B. SUBMISSION OF REGULATIONS (Complete when submitting regulations)

1a. SUBJECT OF REGULATION(S) Relief From Liability		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	
AMEND 4098, 4902		REPEAL	
TITLE(S) 18			
3. TYPE OF FILING			
☒ Regular Rulemaking (Gov. Code §11346) ☐ Resubmittal of disapproved or withdrawn nonemergency filing (Gov. Code §§11349.3, 11349.4) ☐ Emergency (Gov. Code, §11346.1(b))		☐ 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. ☐ Resubmittal of disapproved or withdrawn emergency filing (Gov. Code, §11346.1) ☐ Emergency Readopt (Gov. Code, §11346.1(h)) ☐ File & Print ☐ Other (Specify) _____	
		☐ Changes Without Regulatory Effect (Cal. Code Regs., title 1, §100) ☐ 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)			
☒ 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) _____	
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: 2026.08.14 14:02:17 -0700	DATE 08/14/2026
TYPED NAME AND TITLE OF SIGNATORY Trista Gonzalez, Director	

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ENDORSED APPROVED

OCT 08 2026

Office of Administrative Law