

CHANGES WITHOUT REGULATORY EFFECT UNDER CALIFORNIA CODE OF REGULATIONS, TITLE 1, SECTION 100

Statement of Explanation

Title 18. Public Revenues Section 35039, Filing a Claim for Refund Section 35053, Assignment for Review of a Request for Relief

Factual Basis

California Code of Regulations, title 18, section (Regulation) 35039, Filing a Claim for Refund, provides procedures for filing a claim for refund with the California Department of Tax and Fee Administration (Department). Subdivision (b) of Regulation 35039 generally provides that a claim for refund under the Sales and Use Tax Law may be filed by hand delivery, mail, email, or facsimile to the hand delivery address, mailing address, email address, or facsimile phone number provided for the Audit Determination and Refund Section. Subdivision (c) provides that a claim for refund of tax paid to the Department of Motor Vehicles may be filed by email to the same email address provided for the Audit Determination and Refund Section.

Regulation 35053, Assignment for Review of a Request for Relief, provides procedures for the Department to assign a request for relief for review by the appropriate section or branch within the Department. Subdivision (b)(1)(C) of Regulation 35053 provides that a request for relief of an amount that was not included in a return that is paid at the time the request is filed will be treated as a claim for refund, and assigned for review by the Audit Determination and Refund Section under the procedures contained in article 3 of this chapter. Subdivision (b)(2)(A) of Regulation 35053 provides that a request for relief of an amount included in a return will be assigned for review by the Return Processing Branch.

The Department recently reorganized and changed the name of the “Audit Determination and Refund Section” to the “Refunds Section” and the “Return Processing Branch” to the “Registration and Return Processing Branch.” In connection with the renaming and agency reorganization, the Refund Section is now part of the Department’s Processing, Policy, and Data Division (PPDD), rather than its Business Taxes and Fees Division (BTFFD), and the Department has also changed the Refund Section’s email address and facsimile number. Therefore, the Department proposes to change Regulation 35039, subdivisions (b)(1) and (b)(2), and Regulation 35053, subdivision (b)(1)(C), to replace “Audit Determination and Refund Section” with “Refunds Section.” The Department also proposes to replace the email addresses in Regulation 35039, subdivisions (b)(3) and (c)(3), with the Refunds Section’s current email address, “PPDD-RefundSection@cdtfa.ca.gov,” as well as replace the facsimile number in subdivision (b)(4) with the Refund Section’s current facsimile number, “(916) 324-0147,” to align with the changes in the Refund Section’s email address and facsimile number due to the Department’s reorganization. Finally, the Department proposes to change Regulation 35053, subdivision (b)(2)(A), to replace “Return Processing Branch” with “Registration and Return Processing Branch” to align with the renaming of that branch as a result of the Department’s reorganization.

The proposed changes to Regulations 35039 and 35053 are appropriate for processing under California Code of Regulations, title 1, section 100 because they do not materially alter any requirement, right, responsibility, condition, prescription, or other regulatory element of any California Code of Regulations provision.