



SPECIAL NOTICE

CALIFORNIA DEPARTMENT
OF TAX AND FEE
ADMINISTRATION
450 N Street
Sacramento, CA 95814

GAVIN NEWSOM
Governor

AMY TONG
Secretary
Government Operations Agency

NICOLAS MADUROS
Director

CDTFA WEBSITE
www.cdtfa.ca.gov

CUSTOMER SERVICE CENTER
1-800-400-7115

TTY
711

New Lithium Extraction Excise Tax Rates Effective January 1, 2025

We recently approved new lithium extraction excise tax rates effective January 1, 2025, through December 31, 2025. We are required to annually adjust the tax rates by the percentage change measured by the California Consumer Price Index (CPI) issued by the Department of Industrial Relations, rounded to the nearest whole dollar.¹

Lifetime cumulative metric tons of lithium carbonate equivalent extracted by a producer:	2025 rate per metric ton
20,000 or less	\$413
Over 20,000 but not over 30,000	\$620
Over 30,000	\$826

For more information

For more information regarding the Lithium Extraction Excise Tax, please see our online *Lithium Extraction Excise Tax Guide* at www.cdtfa.ca.gov/taxes-and-fees/lithium-extraction-excise-tax or call our Customer Service Center at 1-800-400-7115 (TTY:711); from the main menu, select *Special Taxes and Fees*. Customer service representatives are available Monday through Friday from 7:30 a.m. to 5:00 p.m. (Pacific time), except state holidays.

¹ Revenue and Taxation Code [section 47010\(c\)](#).