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NEW LEGISLATION



The following is a summary of law changes enacted during the 2024 California legislative session that affect several special tax and fee programs. The changes described in this article are effective January 1, 2025, unless otherwise noted.

Assembly Bill (AB) 1775 (Stats. 2024, ch. 1004): Authorizes a local jurisdiction, if specified conditions are met, to allow for the preparation or sale of noncannabis food or beverage products by a licensed retailer or microbusiness in the area where the consumption of cannabis is allowed, to allow for the sale of prepackaged, noncannabis-infused, nonalcoholic food and beverages by a licensed retailer, and to allow the sale of tickets for live performances on the premises of a licensed retailer where cannabis is allowed.

AB 2555 (Stats. 2024, ch. 920): Extends the use tax exemption on donations of medicinal cannabis to medicinal cannabis patients until January 1, 2030.

AB 3218 (Stats. 2024, ch. 849) and **Senate Bill 1230** (Stats. 2024, ch. 462): Beginning January 1, 2025, we may seize flavored cigarettes, tobacco products, and tobacco product flavor enhancers from retailers and wholesalers. Any seized product will be forfeited and destroyed, and a civil penalty of \$50 per individual package seized will be imposed by us on the retailer or wholesaler. Distributors and delivery sellers are subject to specified restrictions regarding the sale of flavored tobacco products. Repeat offenders will be subject to license suspension or revocation.

SB 156 (Stats. 2024, ch. 72): Beginning with the fiscal year 2024-25 return, this bill establishes escalating penalties for any late-filed hazardous waste generation and handling fee return, late fee payments, or late prepayments including installment payments. This bill also establishes a 300-percent penalty for willfully or knowingly providing incorrect information or withholding information on the return that results in a deficient payment or nonpayment of the generation and handling fee.

SB 974 (Stats. 2024, ch. 596): Revises the distribution of funds from the Lithium Extraction Excise Tax Fund to deposit 20 percent of the revenues collected in:

- The county of Imperial into the Salton Sea Lithium Fund.
- Every other county to the county it was collected in for distribution to the communities that are most impacted by the lithium extraction activities.

SB 1059 (Stats. 2024, ch. 874): Prohibits a city or county from including in the definition of gross receipts, for purposes of any local tax or fee on a cannabis retailer licensed under the Medicinal and Adult-Use Cannabis Regulation and Safety Act, the amount of any cannabis excise tax imposed under the Cannabis Tax Law or any sales and use taxes. This bill applies to all cities, including charter cities.

SB 1064 (Stats. 2024, ch. 875): Adds a combined cannabis activities license classification, which is defined as a state license that authorizes two or more commercial cannabis activities at the same premises, with the exception of laboratory testing, as specified. The bill also makes various related conforming changes for licensees.

SB 1528 (Stats. 2024, ch. 499): Makes various technical changes to tax and fee provisions administered by CDTFA. Among other things, this bill:

- Authorizes us to serve Notice of Determinations and Levy Notices electronically.
- Changes the public record of Tax on Insurers Law to make insurance tax amounts of cancellation, credit, or refund over \$50,000 available from ten days before to ten days after the cancellation, credit, or refund is issued.
- Requires common carriers that sell distilled spirits to electronically file Alcoholic Beverage Tax reports and schedules.
- Contains various clean-up language to the Hazardous Substances Tax Law for the Generation and Handling Fee.



CANNABIS TAXES



Are You Calculating the Cannabis Excise Tax Correctly? Find Out Now!

If you are a cannabis retailer, you are required to collect the 15-percent cannabis excise tax from customers based on gross receipts from the retail sale of cannabis or cannabis products. For more information, see [Regulation 3802, Gross Receipts from Sales of Cannabis and Cannabis Products](#), the [Gross Receipts Subject to Cannabis Excise Tax](#) section under the *Tax Facts* page in our *Tax Guide for Cannabis Businesses*, and watch our [video tutorial](#) on how to calculate the cannabis excise tax.

We May Inspect for Misuse of the Universal Cannabis Symbol

The universal cannabis symbol alerts everyone that a product contains cannabis and must be on the primary panel of all cannabis or cannabis products sold in California. It is a violation of the Medicinal and Adult-Use Cannabis Regulation and Safety Act to use or possess the universal cannabis symbol in connection with commercial activity other than commercial cannabis activity licensed by the Department of Cannabis Control, and any object bearing the symbol in violation is contraband. We may inspect any place where objects of any kind bearing the universal cannabis symbol are sold or stored in violation, and any objects deemed contraband may be seized by us ([AB 1126 \[Stats. 2023, ch. 563\]](#)).

For more information regarding misuse of the universal cannabis symbol, see special notice [L-925, New Seizure Authority for Misuse of the Universal Symbol for Cannabis and Cannabis Products Beginning January 1, 2024](#).



CIGARETTE AND TOBACCO PRODUCTS: TAXES AND LICENSING



New Tax Rate for Tobacco Products Effective July 1, 2024, Through June 30, 2025

Effective July 1, 2024, through June 30, 2025, the tax rate for tobacco products (products other than cigarettes) is 52.92 percent of the wholesale cost. The tax rate is subject to change annually.¹ For more information, please see special notice [L-939, New Tax Rate on Tobacco Products Effective July 1, 2024, through June 30, 2025](#).

You may find current and historical tobacco products tax rates on our [Tax Rates—Special Taxes and Fees](#) webpage under the [Cigarette and Tobacco Products Tax](#) section.

We May Seize Flavored Cigarettes, Tobacco Products, and Tobacco Product Flavor Enhancers from Retailers and Wholesalers

Beginning January 1, 2025, we may seize flavored cigarettes, tobacco products, and flavor enhancers from retailers and wholesalers who possess, store, own, or have sold such products. Upon a seizure, we will impose a civil penalty of:

- First seizure: Warning notice to licensee.
- Second seizure: License suspended.
- Third seizure: License revoked.

In addition to our flavored tobacco seizure authority and the issuance of a civil penalty of \$50 per individual package, we will assess a \$250 civil fine and a license suspension or revocation when the California Department of Public Health notifies us of a third, fourth, or fifth violation of the flavored tobacco products ban²

The [California Office of the Attorney General](#) must establish and publish a list of unflavored cigarettes and tobacco products, known as the Unflavored Tobacco List (UTL), on its website by December 31, 2025. Any product not listed on the UTL is a flavored product.

We may inspect any place where evidence may be found of a violation of the [flavored tobacco products ban](#) or the provisions of the UTL.

Distributors and wholesalers may not sell flavored cigarettes, tobacco products, or any tobacco product flavor enhancers to any retailer, wholesaler, or other person in California. We will take the following actions against the distributor, wholesaler, or delivery seller's cigarette and tobacco products license when we discover such sales:

- First offense: Warning notice to licensee.
- Second offense: License suspended.
- Third offense: License revoked.

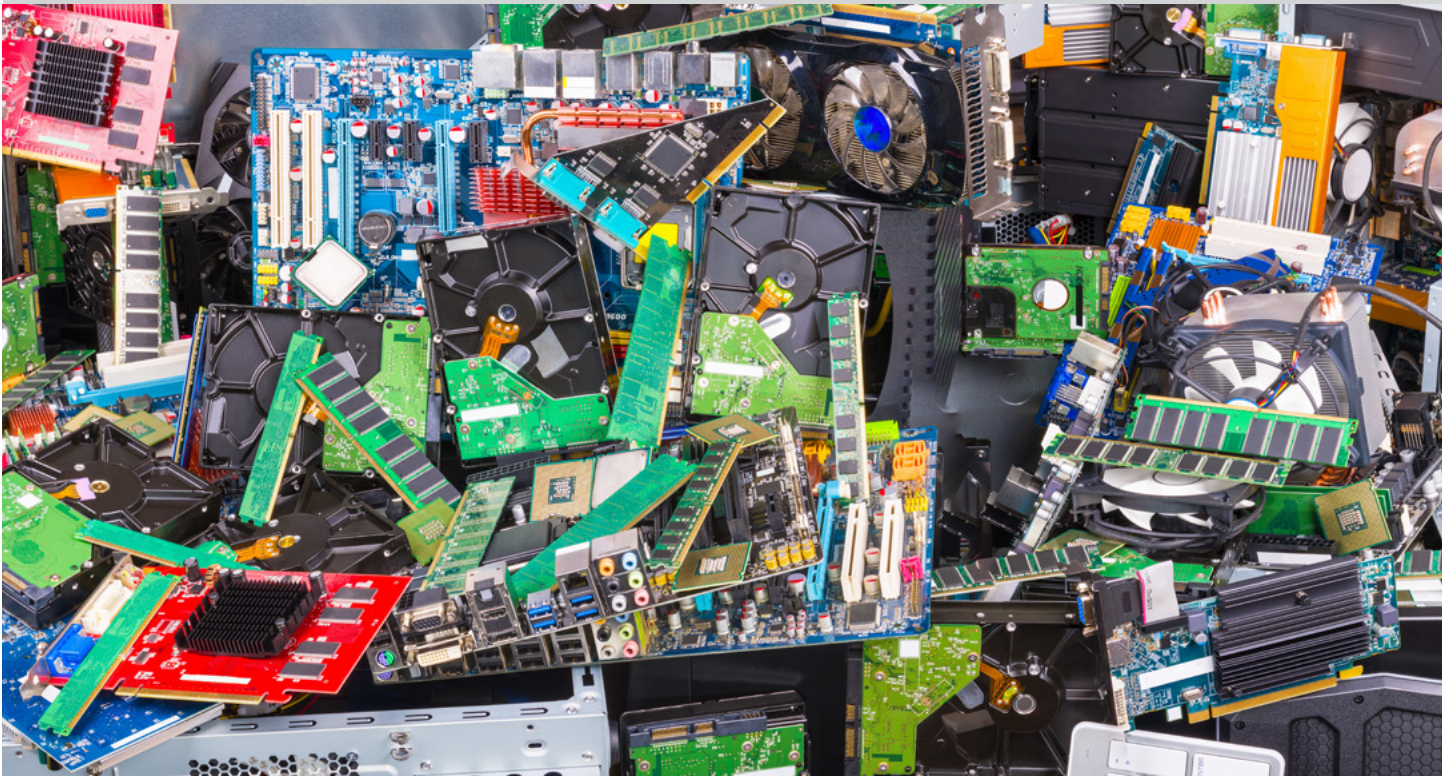
For more information, read special notice [L-965, Flavored Cigarettes, Tobacco Products, and Tobacco Product Flavor Enhancers Are Subject to Seizure](#).

¹ Revenue and Taxation Code sections [30123\(b\)](#), [30126](#), [30131.2\(b\)](#), and [30131.5](#)

² Health and Safety Code section [104559.5\(f\)\(2\)](#), [AB 935](#), Business and Professions Code section [22958](#)



COVERED ELECTRONIC WASTE RECYCLING (EWASTE) FEE



Covered Electronic Waste Recycling Fee Rates

The Covered Electronic Waste Recycling Fee (eWaste fee) for all covered electronic devices (CEDs) will remain the same. The current fee rates approved by the California Department of Resources Recycling and Recovery (CalRecycle) will be in effect until January 1, 2026. The eWaste fee rates are:

SCREEN SIZE-MEASURED DIAGONALLY	CURRENT FEE
More than 4 inches, less than 15 inches	\$4.00
15 inches or more, less than 35 inches	\$5.00
35 inches or more	\$6.00

If you would like to learn more about the eWaste program and CalRecycle’s role, visit the [CalRecycle](#) website.

The Department of Toxic Substances Control (DTSC) is responsible for determining which products qualify as CEDs. If you have questions regarding CEDs, visit the [DTSC](#) website.

We are responsible for the administration and collection of the eWaste fee. Please visit our [Covered Electronic Waste Recycling Fee Guide](#) for more information about the eWaste fee program.

New Covered Battery-Embedded Waste Recycling Fee Beginning January 1, 2026

[SB 1215](#) (Stats. 2022, ch. 370) amended the Electronic Waste Recycling Act of 2003 to add covered battery-embedded products. Beginning January 1, 2026, consumers will pay a covered battery-embedded waste recycling fee. The revenue from this fee will be used to fund the Covered Electronic Waste program.

A covered battery-embedded product is a product that contains a battery that is not designed to be easily removed by the user with no more than commonly-used household tools. The following products are excluded:

- Certain medical devices
- Existing covered electronic devices (video display devices)
- Certain energy storage systems
- Electronic nicotine delivery systems

CalRecycle determines the fee rate and the products that qualify as covered battery-embedded. Please visit the CalRecycle website if you would like to learn more about the [covered battery-embedded products](#) and CalRecycle’s role.

We are responsible for the administration and collection of the fee. More information about the covered battery-embedded fee is forthcoming.



DIESEL AND MOTOR VEHICLE FUEL TAXES



Sales Tax Prepayment Rates and Excise Tax Rates on Fuel

By March 1 of each year, we are required to establish the sales tax prepayment rates on fuels that will be in effect from July 1 through June 30 of the following year. The rates vary depending on the type of fuel involved and adjusted during the year. We are also required to adjust the excise tax rates for motor vehicle fuel, diesel fuel, and aviation gasoline effective July 1 every year by the percentage change in the California Consumer Price Index, as calculated by the California Department of Finance. The excise tax on aircraft jet fuel is not subject to an annual adjustment.

Effective July 1, 2024, through June 30, 2025, we adjusted the sales tax prepayment rates for motor vehicle fuel, diesel fuel, and jet fuel as shown below.

- Motor vehicle fuel (gasoline) rate remained at \$0.080 per gallon
- Diesel fuel rate decreased to \$0.445 per gallon (from \$0.500 per gallon)
- Jet fuel rate decreased to \$0.150 per gallon (from \$0.185 per gallon)
- Aviation gasoline fuel—not applicable

Excise Tax Fuel Rates—Effective July 1, 2024, Through June 30, 2025

We adjusted the excise tax fuel rates for motor vehicle fuel, diesel fuel, jet fuel, and aviation gasoline as shown below.

- Motor vehicle fuel (gasoline) excise tax rate increased to \$0.596 per gallon (from \$0.579 per gallon)
- Diesel fuel excise tax rate increased to \$0.454 per gallon (from \$0.441 per gallon)
- Jet fuel excise tax rate remained at \$0.020 per gallon
- Aviation gasoline fuel excise tax rate increased to \$0.186 per gallon (from \$0.180 per gallon)

For information concerning tax rates, please visit our [Sales Tax Rates for Fuels](#) webpage or the [Fuel Taxes](#) section on our [Tax Rates—Special Taxes and Fees](#) webpage.

EMERGENCY TELEPHONE USERS SURCHARGE

911 and 988 Surcharge Rates

For calendar year 2025, the 911 surcharge rate will increase to 41 cents (\$0.41) per access line while the 988 surcharge rate remains at 8 cents (\$0.08) per access line, according to California Governor's Office of Emergency Services.

Please see special notice [L-969](#), *2025 Emergency Telephone Users Surcharge Rates (911 and 988 Surcharges)*, for additional information.

For the current and prior 911 and 988 surcharge rates, see our [Special Taxes and Fees Rates](#) page under the *Emergency Telephone Users Surcharge—911 Surcharge and 988 Surcharge* section.



CALIFORNIA FIREARM AND AMMUNITION EXCISE TAX (CFET)



Retail Sales Amounts Subject to the California Firearm and Ammunition Excise Tax

Effective July 1, 2024, sellers of firearms, firearm precursor parts, and ammunition (firearm products) are responsible for paying the 11-percent California Firearm and Ammunition Excise Tax (CFET) based on a licensed firearms dealer's, ammunition vendor's, or firearms manufacturer's (retailer) gross receipts of any retail sale of firearm products. Gross receipts include the retail selling price of the firearm product and all charges related to the sale, such as any business expense added to any taxable sale and listed separately on the invoice or receipt provided to the purchaser. Examples of fees included in the calculation of gross receipts that are subject to CFET include, but are not limited to, merchant credit card fees, discretionary transfer fees, handling fees, shipping charges, and fabrication labor charges.

State fees imposed on the purchase of a firearm product which a retailer is required to collect from the purchaser and pay to the state are excluded from gross receipts and are not subject to the CFET. Examples include, but are not limited to, Firearms Dealer Record of Sale (DROS) Fee, Firearms Safety Fee, and Safety and Enforcement Fee. Also, sales tax reimbursement and CFET reimbursement should not be included in the gross receipts.

Reminder to File and Pay

Retailers of firearm products are required to file a *California Firearm and Ammunition Excise Tax Return* quarterly through our [online services](#) system and pay the CFET due. Returns and payments are due the last day of the month following the reporting quarter. For example, the fourth quarter 2024 tax return will be due January 31, 2025, and will cover the reporting period from October 1, 2024, through December 31, 2024.

Firearms and Ammunition Tax Facts

Gifts and Donations

When a retailer purchases a firearm product to later give away or donate, the retailer should not issue a resale certificate for sales and use tax purposes at the time of the purchase. For CFET purposes, the sale of the firearm product to the retailer that plans to give away or donate the firearm product may be a retail sale subject to the CFET.

Firearm products acquired as gifts, awards, or donations are not subject to the CFET.

Out-of-State Retailers

When a California licensed firearms dealer or ammunition vendor (CFD) completes the registration and transfer paperwork and delivers a firearms product to a California purchaser on behalf of either an out-of-state private party or an out-of-state Federal Firearms License (FFL) retailer that is not engaged in business in this state, the CFD is presumed to be the retailer of the firearm product. The CFD generally owes the sales tax and CFET on the total amount of the retail selling price, including any service charge, shipping, handling fee, or discretionary transfer fee. The state fees, such as the DROS Fee, Firearms Safety Fee, and Safety and Enforcement Fee, that are imposed upon the California purchaser are excluded. The CFD should obtain a copy of the sales contract or invoice from the out-of-state seller or the California purchaser to determine the proper amount of taxes due on the sale.

Helpful Resources

For more information, please read our [Tax Guide for Sellers of Firearm and Ammunition Products](#) which includes [California Firearm and Ammunition Excise Tax Frequently Asked Questions](#).



HAZARDOUS SUBSTANCES FEES



Hazardous Waste Generation and Handling Fee—New Penalties and Return Reporting

A new law makes several changes to the generation and handling fee program ([SB 156 \[Stats. 2024, ch. 72\]](#)).

New Escalating Penalties for Generation and Handling Fee

For any generation and handling fee return, payment, or prepayment that becomes due on or after November 30, 2024, we will assess escalating penalties when that return, payment, or prepayment is late.

The escalating penalties are in addition to any other penalties imposed under the [Hazardous Substances Tax Law](#). These penalties are calculated based on the following schedule and are capped at 100 percent of the fee due.

Penalty	Number of days received after the due date			
	30 days or fewer	31-60 days	61-90 days	91 days or more
Late prepayment	10%	25%	50%	100%
Late filing	10%	25%	50%	100%
Late payment	10%	25%	50%	100%

For payments and returns due on and after November 30, 2024, we will apply a new 300 percent penalty if we determine that you willfully or knowingly provided incorrect information or withheld information on your return that resulted in a deficient payment of the generation and handling fee.

Return Reporting Clarification

The due dates for your prepayment, return, and final return payment have not changed. SB 156 made clarifying amendments to Revenue and Taxation Code [section 43152.7](#) to refer to the generation and handling fee as a “fiscal year return” rather than an “annual return.” Please note that when you log in to your account to file your generation and handling fee return, the period for your return will display the end of the fiscal year in which your return is due. For example, “30-Jun-2025” will display for the fiscal year 2024-25.

Your generation and handling fee due for each reporting period is calculated based on waste generated in the prior calendar year. For example:

CDTFA Return Reporting Period	Hazardous Waste Generated in	Prepayment Due Date*	Return and Final Payment Due Date*
Fiscal Year 2024-25 (July 1, 2024–June 30, 2025)	Calendar Year 2023	December 2, 2024	February 28, 2025
Fiscal Year 2025-26 (July 1, 2025–June 30, 2026)	Calendar Year 2024	December 1, 2025	March 2, 2026
Fiscal Year 2026-27 (July 1, 2026–June 30, 2027)	Calendar Year 2025	November 30, 2026	March 1, 2027
Fiscal Year 2027-28 (July 1, 2027–June 30, 2028)	Calendar Year 2026	November 30, 2027	February 29, 2028

*Returns and payments must be received or postmarked by the due date to be considered timely. If the due date falls on a Saturday, Sunday, or state holiday, we will consider payments postmarked or received by the next business day to be timely.

Generation and Handling Fee Exemption Clarification

SB 156 clarifies certain exemptions for the generation and handling fee set forth in Health and Safety Code [section 25174.8.1](#), including but not limited to:

- Governmental agency exemption—The fee does not apply to hazardous waste generated when a governmental agency takes a removal, remedial, or corrective action to address a release of a hazardous substance caused by a person other than the governmental agency that takes the action if both of the following conditions are met:
 - The governmental agency took immediate action necessary to remove or remedy an imminent and substantial threat of a release of a hazardous substance for which they are not the responsible party.
 - The governmental agency files an annual return with us.



- Do-It-Yourselfer (DIY) used oil exemption—The fee does not apply to “household do-it-yourselfer used oil” as defined in California Code of Regulations, title 22, [section 66279.1](#), that is accepted from the public at no charge as provided in Public Resources Code [section 48660 \(b\)\(1\)](#) by a used oil collection center certified by the Department of Resources Recycling and Recovery.

If you have questions regarding the exemptions, please contact the [Department of Toxic Substances Control \(DTSC\) Fees Unit](#).

Please see special notice [L-952](#), *Hazardous Waste Generation and Handling Fee Important Updates*, for detailed information about the changes.

2024-2025 Hazardous Waste Fee Rates and Upcoming Due Date Reminders

2024-2025 Hazardous Waste Fee Rates

The Board of Environmental Safety (BES), the oversight board of the Department of Toxic Substances Control, determines the fee rates for the environmental fee, hazardous waste facility fee, and hazardous waste generation and handling fee by October 1 of each year. The fee rates for the three hazardous waste fees mentioned above are shown below for returns due in February 2025, according to the BES emergency regulations adopted on September 26, 2024.

Environmental Fee

Number of Employees	Fee Rate for Return Reporting Period Calendar Year 2024
1 to 99	\$0
100 to 249	\$1,283
250 to 499	\$2,754
500 to 999	\$16,283
1000 or more	\$55,056

Hazardous Waste Facility Fee

Full Permit	Fee Rate for Return Reporting Period July 1, 2024–June 30, 2025
Disposal	\$1,101,380
Large Onsite	\$330,415
Large Offsite	\$330,415
Small Treatment	\$220,277
Mini Treatment	\$55,069
Large Storage	\$220,277
Small Storage	\$110,138
Mini Storage	\$27,535

Standardized Permit	Fee Rate for Return Reporting Period July 1, 2024–June 30, 2025
Series A	\$64,150
Series B	\$30,067
Series C	\$25,251
Series C—Small Quantity	\$12,626

Postclosure Permit	Fee Rate for Return Reporting Period July 1, 2024–June 30, 2025
Within 5 years—Small Facility	\$31,309
Within 5 years—Medium Facility	\$62,618
Within 5 years—Large Facility	\$93,927
5 years or more—Small Facility	\$16,681
5 years or more—Medium Facility	\$33,363
5 years or more—Large Facility	\$56,340

Transportable Treatment Units	Fee Rate for Return Reporting Period July 1, 2024–June 30, 2025
Permit-by-Rule	\$5,338
Conditional Exemption	\$5,338
Conditional Authorization*	\$209

* This fixed treatment fee is generally billed by the local Certified Unified Program Agency.

Hazardous Waste Generation and Handling Fee

Volume of Hazardous Waste Generated in Calendar Year 2023	Fee Rate for Return Reporting Period July 1, 2024–June 30, 2025
Less than 5 tons	\$0
5 tons or more	\$60.05 per ton or portion of a ton per site, including the first five tons

Upcoming Due Date Reminders

Online filing is required for all hazardous waste fee program returns and prepayments.

Log in to our online services system with a username and password to file your return. For assistance creating a username and password and filing online, please view our [video tutorials](#) or call our Customer Service Center at 1-800-400-7115 (TTY:711). Customer service representatives are available Monday through Friday from 7:30 a.m. to 5:00 p.m. (Pacific time), except state holidays.

Prepayment, final payment, and return due dates are as follows:

Environmental Fee—Calendar Year 2024

- Return and final payment—Due February 28, 2025



Facility Fee (Includes TTU Facility Permit Types)—Fiscal Year 2024-25 (July 1, 2024 – June 30, 2025)

- Prepayment—Due December 2, 2024.* The payment must be 50 percent of the fee due for the fiscal year.
- Return and final payment—Due February 28, 2025. The payment is the remaining 50 percent of the fee due for the year.

Generation and Handling Fee—Fiscal Year 2024-25 (July 1, 2024 – June 30, 2025)

You will report the fee based on the hazardous waste tons you generated in calendar year 2023.

- Prepayment—Due on December 2, 2024.* The prepayment must be 50 percent of the fee for hazardous waste generated in calendar year 2023.
- Return and final payment—Due on February 28, 2025. The payment is the remaining 50 percent of the fee due for hazardous waste generated in calendar year 2023.

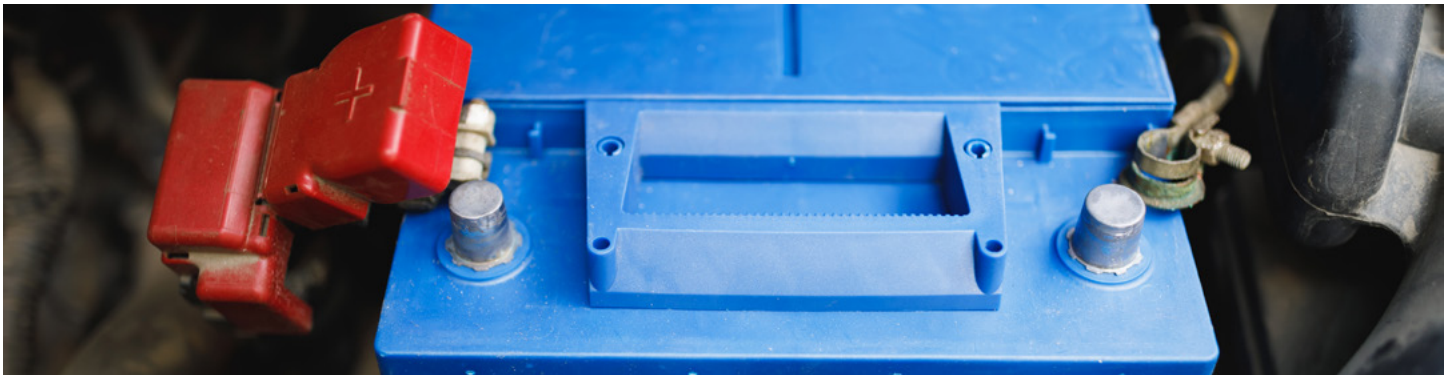
*Returns and payments must be received or postmarked by the due date to be considered timely. If the due date falls on a Saturday, Sunday, or state holiday, we will consider payments postmarked or received by the next business day timely.

Please see the special notices listed below for additional information.

- [Hazardous Waste Facility Fee Rates for 2024-2025 and Upcoming Due Date Reminder](#)
- [Hazardous Waste Generation and Handling Fee Rates for 2024-2025 and Important Reminders](#)
- [New Environmental Fee Rates for 2024-2025 and Upcoming Due Date Reminders](#)

We also invite you to visit our [Hazardous Substances \(Waste\) Fee Guide](#).

LEAD-ACID BATTERY FEES



New Lead-Acid Battery Fee Regulations

On April 3, 2024, the California Office of Administrative Law approved Regulations [3210](#), [3220](#), [3230](#), and [3240](#). These regulations provide additional guidance and clarification on several topics, including the requirements for documenting sales of lead-acid batteries or replacement lead-acid batteries that are excluded or exempt from the California battery fee or manufacturer battery fee (lead-acid battery fee), along with guidance on drop shipments.

Documenting an Exclusion or Exemption

If you are a manufacturer or dealer (seller), you must obtain written certification from your customer to support that the battery they are purchasing will be used in a manner or for a purpose entitling you to regard the purchase as not subject to the lead-acid battery fee. [CDTFA-230-L, General Exclusion & Exemption Certificate—For Lead-Acid Batteries Not Subject to the Lead-Acid Battery Fees](#), is now available on our website and may be used to meet the certification requirements in [Regulation 3240](#). It provides examples of sales that are exempt or excluded from the fee.

Drop Shipments

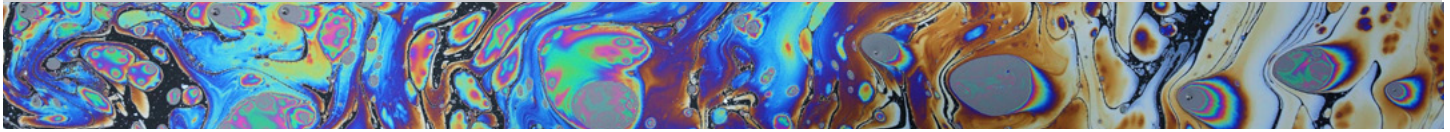
A drop shipment is the delivery of tangible personal property by a California retailer on behalf of an out-of-state retailer to a consumer in California. A drop shipper owes the lead-acid battery fee when the drop shipment meets the following two conditions:

- A California retailer makes the drop shipment on behalf of an out-of-state retailer to a consumer in California, and
- The out-of-state retailer does not hold a California seller's permit or a California Certificate of Registration—Use Tax.

For the full text of each regulation or more information regarding lead-acid battery fees, please see our [Lead-Acid Battery Fees Guide](#).



OIL SPILL PREVENTION AND ADMINISTRATION FEE



New Rate Effective July 1, 2024

The Oil Spill Prevention and Administration (OSPA) fee increased from nine and one-tenth cents (\$0.091) per barrel to nine and four-tenth cents (\$0.094) per barrel of crude oil, petroleum products, and renewable fuel.

The Department of Fish and Wildlife is responsible for determining the OSPA fee rate based on changes in the California Consumer Price Index.

For more information, please see special notice [L-936](#), *Oil Spill Prevention and Administration Fee: Rate Increase Effective July 1, 2024*. Current and historical OSPA fee rates are posted on the [Tax Rates—Special Taxes and Fees](#) webpage under the [Oil Spill Response, Prevention, and Administration Fees](#) section.

LITHIUM EXTRACTION EXCISE TAX



New Rate Effective January 1, 2025

We are required to adjust the lithium extraction excise tax rates by the percentage change measured by the California Consumer Price Index (CPI) Index issued by the Department of Industrial Relations, rounded to the nearest whole dollar. This adjustment is based on the increase or decrease in the CPI for all urban consumers from June 2023 to June 2024. The following rates are effective from January 1, 2025, through December 31, 2025.

For more information, please visit our [Lithium Extraction Excise Tax Guide](#). This guide will be updated as more information becomes available.

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

Please see special notice [L-967](#), *New Lithium Extraction Excise Tax Rates Effective January 1, 2025*, for additional information.

For the current and prior lithium extraction excise tax rates, see our [Tax Rates—Special Taxes and Fees](#) webpage under the [Lithium Extraction Excise Tax](#) section.



GENERAL INTEREST



Publications Involving Special Taxes and Fees That are New or Revised

The following special taxes and fees publications have been added or revised during January 1, 2024, to December 31, 2024.

Publication Name	Publication Number	Revision Date
Collection Procedures	54	01/24
Cannabis Inspection Program	552	01/24

Keep Your Information Current

Is your account information up to date? Has your business model changed? We need to have the most current information about your business to ensure you receive relevant updates, notices, and due date reminders. Log in to our [online services](#) to update your account whenever you change your business or mailing address; add or close a business location; change your entity type, business, or legal entity name; add or remove owners, officers, members, or partners; or change your banking information. If you need help, [contact](#) our Customer Service Center at 1-800-400-7115 (TTY:711). Customer service representatives are available Monday through Friday from 7:30 a.m. to 5:00 p.m. (Pacific time), except state holidays.

Know Your Rights

As a taxpayer, you have many rights under the law, including the right to:

- Information and assistance to help you comply with the law
- Fair and courteous treatment and prompt service
- Confidentiality
- Appeal a determination or claim a refund as allowed by law

Along with those rights, you have responsibilities to:

- Stay informed about tax laws and regulations that affect your business
- Report and pay taxes and fees when due
- Promptly respond to our attempts to contact you
- Inform us of changes to your business ownership or address
- Maintain adequate records

For more information, please visit our [Taxpayers' Rights Advocate](#) webpage. Our Taxpayers' Rights Advocate Office can be reached toll-free at 1-888-324-2798.

Privacy Notice

Every year, we are required to notify all active account holders of their privacy rights. Please review our [Privacy Notice](#) for information regarding your privacy rights, or go to our [All Forms and Publications](#) webpage and search for [CDTFA-324-GEN-WEB, Privacy Notice—Website—No Action Needed](#). To review your account records, submit your request to your closest CDTFA office or direct your request to the Disclosure Office at Disclosure.Office@cdtfa.ca.gov. If you have additional questions, please contact our Customer Service Center at 1-800-400-7115 (TTY:711). Customer service representatives are available Monday through Friday from 7:30 a.m. to 5:00 p.m. (Pacific time), except state holidays.



CDTFA
CALIFORNIA DEPARTMENT OF
TAX AND FEE ADMINISTRATION

**SPECIAL
TAXES AND FEES**

NEWSLETTER

NEED MORE INFORMATION?

SPECIAL TAXES AND FEES

California Department of Tax and Fee Administration, MIC:88
PO Box 942879
Sacramento, CA 94279-0088

EMAIL

www.cdtfa.ca.gov/email

CUSTOMER SERVICE CENTER

1-800-400-7115 (TTY:711)

Customer service representatives are available to assist you Monday through Friday from 7:30 a.m. to 5:00 p.m. (Pacific time), except state holidays.

TAX EVASION HOTLINE

1-888-334-3300

LEGISLATION

www.leginfo.legislature.ca.gov

TAXPAYERS' RIGHTS ADVOCATE

www.cdtfa.ca.gov/tra

1-888-324-2798

CONTACT AND WEBSITE

Visit www.cdtfa.ca.gov for information, regulations, forms and publications, translated publications, and more.

ONLINE SERVICES

Find out how flexible online filing can be. We offer several options to make it easier for you to file your returns and pay your taxes or fees online. You can find them at www.cdtfa.ca.gov. Select *File a Return & Pay Taxes*.