

Final Text of Proposed Amendments to California Code of Regulations
Title 18. Public Revenues
Division 2. California Department of Tax and Fee Administration –
Business Taxes
Chapter 8.8. Cannabis Excise Tax Effective on and after January 1, 2023

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Regulation 3800. Application of Chapter and Definitions.

(a) Application of Chapter. This chapter applies to the cannabis excise tax imposed by Revenue and Taxation Code section 34011.2 on and after January 1, 2023. Chapter 8.7 of division 2 of title 18 of the California Code of Regulations (commencing with Reg. 3700) applies to the cannabis excise tax imposed by Revenue and Taxation Code section 34011 before January 1, 2023, the cultivation tax imposed by Revenue and Taxation Code section 34012 before July 1, 2022, and excess cannabis tax.

(b) Definitions. For purposes of this chapter, the following terms have the following meanings:

(1) “Department” means the California Department of Tax and Fee Administration.

(2) “Division 10” means division 10 (commencing with section 26000) of the Business and Professions Code and any regulations adopted by the Department of Cannabis Control or any successor implementing, interpreting, or making specific that division.

Note: Authority cited: Section 34013, Revenue and Taxation Code. Reference: Sections 34010 and 34011.2, Revenue and Taxation Code.