

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

Statement of Explanation

Title 18. Public Revenues

Section 35015, Filing a Petition for Redetermination

Section 35039, Filing a Claim for Refund

Section 35055, Request for Innocent Spouse Relief

Section 35057, Cigarette and Tobacco Products Licensing Act Appeal

Section 35058, Petition for Release or Recovery of Seized Cigarette or Tobacco Products

A. Factual Basis

California Code of Regulations, title 18, section (Regulation) 35015, Filing a Petition for Redetermination, provides procedures for filing a petition for redetermination, including that a petition for redetermination may be filed by mail, email, facsimile, and hand delivery to the California Department of Tax and Fee Administration (CDTFA) at 450 N Street, Sacramento, CA 95814. Additionally, subdivision (b)(2) specifically provides that a petition for redetermination under the Timber Yield Tax Law may be filed by hand delivery to CDTFA's Timber Tax Section, MIC 60, at 450 N Street, Sacramento, CA 95814, by mail to the Timber Tax Section, MIC 60, at the mailing address provided, or by email or facsimile to the email address or phone number provided.

Regulation 35039, Filing a Claim for Refund, provides procedures for filing a claim for refund, including that a claim for refund and related documents under any tax law other than the Sales and Use Tax Law may be filed as specified in subdivision (c) of Regulation 35015 for the filing of a petition for redetermination, and may be filed by hand delivery to CDTFA at 450 N Street, Sacramento, CA 95814. Regulation 35055, Request for Innocent Spouse Relief, provides procedures for filing a request for innocent spouse relief, including that a request for innocent spouse relief may be filed by hand delivery to CDTFA at 450 N Street, Sacramento, CA 95814.

Regulation 35057, Cigarette and Tobacco Products Licensing Act Appeal, provides procedures for filing a request for an appeals conference, including that a request for an appeals conference may be filed by hand delivery to CDTFA's Registration and Licensing Section, MIC 88, at 450 N Street, Sacramento, CA 95814, by mail to the Registrations and Licensing Section, MIC 88, at the mailing address provided, or by facsimile to the phone number provided. Regulation 35058, Petition for Release or Recovery of Seized Cigarette or Tobacco Products, provides procedures for filing a petition for recovery of seized cigarette or tobacco products, including that a petition may be filed by hand delivery to CDTFA's Investigations and Special Operations Bureau at 450 N Street, Sacramento, CA 95814.

CDTFA moved from 450 N Street, Sacramento, CA 95814 to 651 Bannon Street, Suite 100, Sacramento, CA 95811, as of May 20, 2024, and no longer accepts filing by hand delivery at 450 N Street, Sacramento, CA 95814. Thus, CDTFA proposes to change the hand delivery addresses in Regulations 35015, 35039, 35055, 35057, and 35058 to 651 Bannon Street, Suite 100, Sacramento, CA 95811, where CDTFA accepts filings by hand delivery.

Further, CDTFA has reorganized. Petitions for redetermination under the Timber Yield Tax Law and requests for an appeals conference under the Cigarette and Tobacco Products Licensing Act are now processed by the Appeals and Data Analysis Branch, MIC 33. Thus, CDTFA also proposes to change Regulation 35015, subdivision (b)(2) to replace “Timber Tax Section, MIC 60,” with “Appeals and Data Analysis Branch, MIC 33,” and update the email address and facsimile number provided. CDTFA also proposes to change Regulation 35057, subdivision (d)(4) to replace “Registration and Licensing Section, MIC 88,” with “Appeals and Data Analysis Branch, MIC 33,” and update the facsimile number provided.

Additionally, the Investigations and Special Operations Bureau is now called the Tax Investigations and Inspections Bureau. Thus, CDTFA also proposes to change Regulation 35058, subdivision (b)(4)(A), to replace “Investigations and Special Operations Bureau” with “Tax Investigations and Inspections Bureau.”

Finally, since Regulation 35015 was first adopted in 2018, subdivision (a) has prescribed the procedures for filing a petition for redetermination under the Sales and Use Tax Law, subdivision (b) has prescribed the procedures for filing a petition for redetermination under the other laws tax laws administered by CDTFA, and Regulation 35015 has never contained a subdivision (c). Also, since Regulation 35039 was first adopted in 2018, it has provided that “A claim for refund and related documents filed under any tax law administered by CDTFA other than the Sales and Use Tax Law may be filed as specified in subdivision (c) of regulation 35015 for the filing of a petition for redetermination,” instead of subdivision (b) of Regulation 35015, due to an inadvertent typographical error in the original text of Regulation 35039. Therefore, CDTFA proposes to change Regulation 35039, subdivision (a), to replace “(c)” with “(b)” before “of regulation 35015” to correct the typographical error.

The proposed changes to Regulations 35015, 35039, 35055, 35057, and 35058 are appropriate for processing under California Code of Regulations, title 1, section (Rule) 100 because they do not materially alter any requirement, right, responsibility, condition, prescription or other regulatory element of any California Code of Regulations provision.

B. Proposed Changes

The following Rule 100 changes are proposed to title 18 of the California Code of Regulations:

TEXT OF PROPOSED CHANGES

35015. Filing a Petition for Redetermination.

(a) A petition for redetermination under the Sales and Use Tax Law and related documents may be filed as set forth in this subdivision, or as otherwise expressly provided on CDTFA's website at www.cdtfa.ca.gov.

(1) By hand delivery to: Petitions Section, MIC 38, California Department of Tax and Fee Administration, ~~450 N Street, Sacramento, CA 95814~~ 651 Bannan Street, Suite 100, Sacramento, CA 95811.

(2) . . . (unchanged).

(3) . . . (unchanged).

(4) . . . (unchanged).

(b) A petition for redetermination under the tax and fee laws listed in this subdivision and related documents may be filed as set forth in this subdivision, or as otherwise expressly provided on CDTFA's website at www.cdtfa.ca.gov.

(1) Hazardous Substances Tax Law, Occupational Lead Poisoning Prevention Fee, Water Rights Fee, Covered Electronic Waste Recycling Fee, Tire Recycling Fee, Integrated Waste Management Fee Law, Marine Invasive Species Fee Collection Law, Cigarette and Tobacco Products Tax Law, Cannabis Tax, Energy Resources Surcharge Law, Emergency Telephone Users Surcharge Act, Natural Gas Surcharge, Motor Vehicle Fuel Tax Law, Use Fuel Tax Law, Oil Spill Response, Prevention, and Administration Fees Law, Underground Storage Tank Maintenance Fee Law, Diesel Fuel Tax Law, Lead-Acid Battery Recycling Act, and Childhood Lead Poisoning Prevention Fee.

(A) By hand delivery to: Appeals and Data Analysis Branch, MIC 33, California Department of Tax and Fee Administration, ~~450 N Street, Sacramento, CA 95814~~ 651 Bannon Street, Suite 100, Sacramento, CA 95811.

(B) . . . (unchanged).

(C) . . . (unchanged).

(D) . . . (unchanged).

(2) Timber Yield Tax Law.

(A) By hand delivery to: ~~Timber Tax Section, MIC 60~~ Appeals and Data Analysis Branch, MIC 33, California Department of Tax and Fee Administration, ~~450 N Street, Sacramento, CA 95814~~ 651 Bannon Street, Suite 100, Sacramento, CA 95811.

(B) By mail addressed to: ~~Timber Tax Section, MIC 60~~ Appeals and Data Analysis Branch, MIC 33, California Department of Tax and Fee Administration, P.O. Box 942879, Sacramento, CA 94279-006033.

(C) By email sent to: ~~MeetingInfo@cdtfa.ca.gov~~ adab@cdtfa.ca.gov.

(D) By facsimile sent to: (916) ~~285-0134~~ 323-9497.

Note: Authority cited: Sections 15570.40 and 15606, Government Code; Section 25215.74, Health and Safety Code; Sections 7051, 8251, 9251, 30451, 34013, 38701, 40171, 41128, 42020, 42103, 43501, 45851, 46601, 50152, 55301 and 60601, Revenue and Taxation Code.

35039. Filing a Claim for Refund.

(a) A claim for refund and related documents filed under any tax law administered by CDTFA other than the Sales and Use Tax Law may be filed as specified in subdivision ~~(e)~~(b) of regulation 35015 for the filing of a petition for redetermination.

(b) Except as provided in subdivision (c), a claim for refund and related documents under the Sales and Use Tax Law may be filed as set forth in this subdivision, or as otherwise expressly provided on CDTFA's website at www.cdtfa.ca.gov.

(1) Hand delivery: Audit Determination and Refund Section, MIC 39, California Department of Tax and Fee Administration, ~~450 N Street, Sacramento, CA 95814~~ 651 Bannon Street, Suite 100, Sacramento, CA 95811.

(2) . . . (unchanged).

(3) . . . (unchanged).

(4) . . . (unchanged).

(c) A claim for refund of tax paid to the Department of Motor Vehicles and related documents may be filed as set forth in this subdivision, or as otherwise expressly provided on CDTFA's website at www.cdtfa.ca.gov.

(1) Hand delivery: Consumer Use Tax Section, MIC 37, California Department of Tax and Fee Administration, ~~450 N Street, Sacramento, CA 95814~~ 651 Bannon Street, Suite 100, Sacramento, CA 95811.

(2) . . . (unchanged).

(3) . . . (unchanged).

(4) . . . (unchanged).

Note: . . . (unchanged).

35055. Request for Innocent Spouse Relief.

(a) through (c) . . . (unchanged).

(d) Filing Requests.

(1) . . . (unchanged).

(2) A request for innocent spouse relief and related documents may be filed as set forth in this subdivision, or as otherwise expressly provided on CDTFA's website at www.cdtfa.ca.gov.

(A) By hand delivery to: Offer in Compromise Section, MIC 52, California Department of Tax and Fee Administration, ~~450 N Street, Sacramento, CA 95814~~ 651 Bannon Street, Suite 100, Sacramento, CA 95811.

(B) . . . (unchanged).

(C) . . . (unchanged).

(e) through (p) . . . (unchanged).

Note: Authority cited: Sections 15570.40 and 15606, Government Code; Section 25215.74, Health and Safety Code; Sections 7051, 8251, 9251, 30451, 34013, 38701, 40171, 41128, 42020, 42103, 43501, 45851, 46601, 50152, 55301 and 60601, Revenue and Taxation Code.

35057. Cigarette and Tobacco Products Licensing Act Appeal.

(a) through (c) . . . (unchanged).

(d) Filing an appeal. A taxpayer who files a request for conference has the burden of proof as to the grounds for issuing a license pursuant to regulation 4503 or as to the grounds for dismissal of any violation or for the reduction of penalties.

(1) . . . (unchanged).

(2) . . . (unchanged).

(3) . . . (unchanged).

(4) The request for conference must be filed as set forth in this subdivision, or as otherwise expressly provided on CDTFA's website at www.cdtfa.ca.gov:

(A) By hand delivery to: ~~Registration and Licensing Section, MIC 88~~ Appeals and Data Analysis Branch, MIC 33, California Department of Tax and Fee Administration, ~~450 N Street, Sacramento, CA 95814~~ 651 Bannon Street, Suite 100, Sacramento, CA 95811.

(B) By mail addressed to: ~~Registration and Licensing Section, MIC 88~~ Appeals and Data Analysis Branch, MIC 33, California Department of Tax and Fee Administration P.O. Box 942879, Sacramento, CA 94279-008833.

(C) By email sent to: adab@cdtfa.ca.gov.

~~(C)~~(D) By facsimile to: (916) 445-~~6122323~~-9497.

(e) through (k) . . . (unchanged).

Note: Authority cited: Section 22971.2, Business and Professions Code; Sections 15570.40 and 15606, Government Code.

35058. Petition for Release or Recovery of Seized Cigarette or Tobacco Products.

(a) . . . (unchanged).

(b) Petition. A person may seek recovery of cigarettes or tobacco products seized pursuant to the Cigarette and Tobacco Products Tax Law (pt. 13 of div. 2 of the Rev. & Tax. Code) or the Cigarette and Tobacco Products Licensing Act of 2003 (div. 8.6 of the Bus. & Prof. Code) by filing a verified petition for release or recovery of seized cigarette or tobacco products within 20 days of the personal service or service by certified mail on that person of the notice of seizure and forfeiture or, if the person filing the petition was not served personally or by certified mail, within 20 days of the date of publication of the notice of seizure and forfeiture. A person filing such a petition is known as “taxpayer” for purposes of this chapter.

(1) . . . (unchanged).

(2) . . . (unchanged).

(3) . . . (unchanged).

(4) The petition must be filed as set forth in this subdivision, or as otherwise expressly provided on CDTFA's website at www.cdtfa.ca.gov:

(A) By hand delivery to: ~~Investigations and Special Operations Bureau~~ Tax Investigations and Inspections Bureau, MIC 100, California Department of Tax and Fee Administration, ~~450 N Street, Sacramento, CA 95814~~ 651 Bannon Street, Suite 100, Sacramento, CA 95811.

(B) . . . (unchanged).

(C) . . . (unchanged).

(c) through (h) . . . (unchanged).

Note: Authority cited: Section 22971.2, Business and Professions Code; Sections 15570.40 and 15606, Government Code; Section 30451, Revenue and Taxation Code.