

**State of California
Office of Administrative Law**

In re:
California Department of Tax and Fee
Administration

Regulatory Action:

Title 18, California Code of Regulations

Adopt section: 3802

Amend section: 3700

NOTICE OF APPROVAL OF EMERGENCY
REGULATORY ACTION

Government Code Sections 11346.1 and
11349.6

OAL Matter Number: 2023-1205-01

OAL Matter Type: Emergency (E)

This emergency action further specifies the phrase "gross receipts of any retail sale by a cannabis retailer," as used in Revenue and Taxation Code section 34011.2, for purposes of the cannabis excise tax imposed by that section. This action is deemed to be an emergency and shall remain in effect for two years pursuant to Revenue and Taxation Code section 34013.

OAL approves this emergency regulatory action pursuant to sections 11346.1 and 11349.6 of the Government Code.

This emergency regulatory action is effective on December 15, 2023 and will expire on December 16, 2025 pursuant to Revenue and Taxation Code section 34013(e). The Certificate of Compliance for this action is due no later than December 15, 2025.

Date: December 15, 2023



Nicole C. Carrillo
Senior Attorney

For: Kenneth J. Pogue
Director

Original: Nicolas Maduros, Director

Copy: Kim DeArte

EMERGENCY

For use by Secretary of State only

OAL FILE NUMBERS	NOTICE FILE NUMBER Z-	REGULATORY ACTION NUMBER 2023-1205-01E	EMERGENCY NUMBER
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For use by Office of Administrative Law (OAL) only

ENDORSED - FILED
 in the office of the Secretary of State
 of the State of California

DEC 15 2023

1:41 PM

OFFICE OF ADMIN. LAW
 2023 DEC 5 AM 9:17

NOTICE	REGULATIONS
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AGENCY WITH RULEMAKING AUTHORITY California Department of Tax and Fee Administration	AGENCY FILE NUMBER (if any)
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A. PUBLICATION OF NOTICE (Complete for publication in Notice Register)

1. SUBJECT OF NOTICE	TITLE(S)	FIRST SECTION AFFECTED	2. REQUESTED PUBLICATION DATE
3. NOTICE TYPE <input type="checkbox"/> Notice re Proposed Regulatory Action <input type="checkbox"/> Other	4. AGENCY CONTACT PERSON	TELEPHONE NUMBER	FAX NUMBER (Optional)
OAL USE ONLY ACTION ON PROPOSED NOTICE <input type="checkbox"/> Approved as Submitted <input type="checkbox"/> Approved as Modified <input type="checkbox"/> Disapproved/Withdrawn	NOTICE REGISTER NUMBER	PUBLICATION DATE	

B. SUBMISSION OF REGULATIONS (Complete when submitting regulations)

1a. SUBJECT OF REGULATION(S) Tax on Cannabis Gross Receipts	1b. ALL PREVIOUS RELATED OAL REGULATORY ACTION NUMBER(S)
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2. SPECIFY CALIFORNIA CODE OF REGULATIONS TITLE(S) AND SECTION(S) (Including title 26, if toxics related)	
SECTION(S) AFFECTED (List all section number(s) individually. Attach additional sheet if needed.)	ADOPT Gross Receipts from Sales of Cannabis and Cannabis Products, Section 3802
	AMEND 3700 PER AGENCY REQUEST NCC
TITLE(S) 18	REPEAL

3. TYPE OF FILING		
<input type="checkbox"/> Regular Rulemaking (Gov. Code §11346)	<input type="checkbox"/> Certificate of Compliance: The agency officer named below certifies that this agency complied with the provisions of Gov. Code §§11346.2-11347.3 either before the emergency regulation was adopted or within the time period required by statute.	<input type="checkbox"/> Emergency Readopt (Gov. Code, §11346.1(h))
<input type="checkbox"/> Resubmittal of disapproved or withdrawn nonemergency filing (Gov. Code §§11349.3, 11349.4)	<input type="checkbox"/> Resubmittal of disapproved or withdrawn emergency filing (Gov. Code, §11346.1)	<input type="checkbox"/> Changes Without Regulatory Effect (Cal. Code Regs., title 1, §100)
<input checked="" type="checkbox"/> Emergency (Gov. Code, §11346.1(b))	<input type="checkbox"/> File & Print	<input type="checkbox"/> Print Only
	<input type="checkbox"/> Other (Specify) _____	

4. ALL BEGINNING AND ENDING DATES OF AVAILABILITY OF MODIFIED REGULATIONS AND/OR MATERIAL ADDED TO THE RULEMAKING FILE (Cal. Code Regs. title 1, §44 and Gov. Code §11347.1)

5. EFFECTIVE DATE OF CHANGES (Gov. Code, §§ 11343.4, 11346.1(d); Cal. Code Regs., title 1, §100)		
<input type="checkbox"/> Effective January 1, April 1, July 1, or October 1 (Gov. Code §11343.4(a))	<input checked="" type="checkbox"/> Effective on filing with Secretary of State	<input type="checkbox"/> \$100 Changes Without Regulatory Effect <input type="checkbox"/> Effective other (Specify) _____

6. CHECK IF THESE REGULATIONS REQUIRE NOTICE TO, OR REVIEW, CONSULTATION, APPROVAL OR CONCURRENCE BY, ANOTHER AGENCY OR ENTITY		
<input type="checkbox"/> Department of Finance (Form STD. 399) (SAM §6660)	<input type="checkbox"/> Fair Political Practices Commission	<input type="checkbox"/> State Fire Marshal
<input type="checkbox"/> Other (Specify) _____		

7. CONTACT PERSON Kim DeArte	TELEPHONE NUMBER (916) 309-5227	FAX NUMBER (Optional)	E-MAIL ADDRESS (Optional) kim.dearte@cdfa.ca.gov
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8. I certify that the attached copy of the regulation(s) is a true and correct copy of the regulation(s) identified on this form, that the information specified on this form is true and correct, and that I am the head of the agency taking this action, or a designee of the head of the agency, and am authorized to make this certification.

SIGNATURE OF AGENCY HEAD OR DESIGNEE Nicolas Maduros <small>Digitally signed by Nicolas Maduros Date: 2023.11.17 11:27:40 -0800</small>	DATE 11/17/2023
TYPED NAME AND TITLE OF SIGNATORY Nicolas Maduros, Director	

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ENDORSED APPROVED

DEC 15 2023

Office of Administrative Law