



# SPECIAL NOTICE

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

**GAVIN NEWSOM**  
Governor

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Secretary  
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Director

CDTFA WEBSITE  
[www.cdtfa.ca.gov](http://www.cdtfa.ca.gov)

CUSTOMER SERVICE CENTER  
**1-800-400-7115**  
CRS  
**711**

## New Fee Collection Requirement for Marketplace Facilitators Beginning January 1, 2022

Starting January 1, 2022, marketplace facilitators registered with us, or required to be registered with us, must collect and pay the Electronic Waste Recycling Fee, California Battery Fee, Lumber Products Assessment, and California Tire Fee on behalf of marketplace sellers. This is in addition to collecting and paying the sales or use tax due. The new requirement was added into the Marketplace Facilitator Act by [Assembly Bill 1402](#) (Stats. 2021, ch. 421).

### New fee collection requirement for marketplace facilitators

[Marketplace facilitators](#) are generally required to collect the following fees when making retail sales of the products noted below, starting January 1, 2022.

- [Electronic Waste \(eWaste\) Recycling Fee](#) – Applies to the sale of new or refurbished covered electronic devices (CEDs) that have a screen size of more than 4 inches measured diagonally and identified by the Department of Toxic Substances Control. Currently, CEDs include “bare” cathode ray tubes (CRTs), any product containing a CRT, plasma televisions, computer monitors containing CRTs or that use liquid crystal displays (LCDs), laptop computers, portable DVD players, televisions, etc.
- [California Battery Fee \(CBF\)](#) – Sales of new replacement lead-acid batteries, primarily composed of both lead and sulfuric acid, weighing over five kilograms, and with a capacity of six or more volts that are used for specific purposes are subject to this fee.
- [Lumber Products Assessment \(LPA\)](#) – Applies to the sale of lumber products and engineered wood products.
- [California Tire Fee](#) – Applies to the sale of new tires intended for use with, but sold separately from, on-road or off-road motor vehicles, trailers, motorized equipment, construction equipment, or farm equipment. The fee also applies to new tires (including the spare) sold with the retail purchase of new or used motor vehicles, construction equipment, or farm equipment.

### What do marketplace facilitators need to do?

Starting January 1, 2022, marketplace facilitators registered with us, or required to be registered with us, are responsible for:

- Registering for the eWaste fee, CBF, LPA, and Tire Fee accounts by visiting our website at [www.cdtfa.ca.gov](http://www.cdtfa.ca.gov) and selecting the Login/Register button to begin the process.
- Collecting, reporting, and paying the above fees due on all California retail sales for the product types listed above.
- Notifying all marketplace sellers that sell on the facilitator’s marketplace that they are registered with us and will be collecting and paying the fee(s) due on the California retail sales facilitated through their marketplace.
- Continuing to collect, report, and pay sales and use tax on California retail sales.

**How does this affect marketplace sellers?**

Starting January 1, 2022, marketplace sellers are no longer responsible for the collection and payment of the eWaste fee, CBF, LPA, and the Tire Fee on California retail sales made by marketplace facilitators registered with us or required to be registered with us. Marketplace sellers are responsible for:

- Continuing to collect, report, and pay the fees for sales not made through a marketplace facilitator.
- Obtaining an agreement with, or other written document from, the marketplace facilitator stating they are registered with us and are responsible for the collection, reporting, and payment of applicable taxes and fees on sales made through their marketplace.

**For more information**

Please view our online [Industry & Tax and Fee Guides](#) for additional information.

If you have any questions, please call our Customer Service Center at 1-800-400-7115 (CRS:711). Customer service representatives are available Monday through Friday from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.