



**CDTFA**  
CALIFORNIA DEPARTMENT OF  
TAX AND FEE ADMINISTRATION

# SPECIAL TAXES AND FEES

DECEMBER 2023

## NEWSLETTER

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### FIND ARTICLES OF INTEREST

Select the page number in the *In This Issue* section to move directly to the page of your interest. Links within the articles will take you to our website where you can find more information on the topic referenced.

### KEEP A COPY FOR YOUR FILES

This electronic format allows you to print the entire publication or to print just the pages you want. If you are going paperless, download this document to your computer.

### STAY INFORMED

For more information regarding special taxes and fees administered by CDTFA, please go to [www.cdtfa.ca.gov](http://www.cdtfa.ca.gov).

You can also sign up online to receive this newsletter at [Sign Up for CDTFA Updates](#).



## NEW LEGISLATION



The following is a summary of law changes enacted during the 2023 California legislative session that affect several CDTFA special tax and fee programs. The changes described in this article are effective as noted.

**Assembly Bill (AB) 28** (Stats. 2023, ch. 231) Beginning July 1, 2024, imposes an excise tax upon licensed firearm dealers, firearm manufacturers, and ammunition vendors at a rate of 11 percent of gross receipts from the retail sale in California of any firearm, firearm precursor part, or ammunition.

**AB 935** (Stats. 2023, ch. 351) Beginning January 1, 2024, requires CDTFA to suspend or revoke a California cigarette and tobacco products retailer license on the licensee's third, fourth, and fifth violations of the flavored tobacco product ban along with assessing a \$250 fine for each violation.

**AB 1115** (Stats. 2023, ch. 561) Extends the sunset of certain provisions of the Barry Keene Underground Storage Tank Cleanup Trust Fund Act of 1989, including collection of the Underground Storage Tank Maintenance Fee at the rate of \$0.020 per gallon, to January 1, 2036.

**AB 1526** (Stats. 2023, ch. 848) Beginning January 1, 2024, makes various changes to the Public Resources Code, including changes to the Plastic Pollution Revenue and Packaging Producer Responsibility Act and authorizes CalRecycle to share information with CDTFA as necessary to administer and enforce the covered battery-embedded waste recycling fee.

**Senate Bill (SB) 388** (Stats. 2023, ch. 214) Beginning January 1, 2024, requires that any information contained in beer manufacturer returns and supplemental schedules, except the name and address of a natural person, must be made public upon request. A taxpayer may elect to prohibit the disclosure of any information contained in their beer manufacturer return and schedules.

**SB 797** (Stats. 2023, ch. 506) Beginning January 1, 2024, establishes the Lithium Extraction Tax Citizens Oversight Committee within CDTFA to ensure certain lithium extraction excise tax revenues are appropriately allocated and to make recommendations to improve community engagement and maximize community benefits.

**SB 889** (Stats. 2023, ch. 511) Beginning January 1, 2024, makes various technical and noncontroversial changes to tax and fee provisions administered by CDTFA. The bill authorizes CDTFA to serve an Earnings Withholding Order for Taxes and related documents electronically; adds specific collection authority to the Fee Collection Procedures Law to hold a predecessor or successor liable for specified fees upon the transfer of a business; makes technical changes to the Cannabis Tax Law, Emergency Telephone Users Surcharge Act, and Hazardous Substances Tax Law; and adjusts the approval limits for small settlement cases from \$5,000 to \$11,500.



## ALCOHOLIC BEVERAGE TAXES



### Disclosure of information contained in the beer manufacturer return and supplemental schedule

Beginning January 1, 2024, any information—except the name and address of a natural person (such as a sole proprietor or partnership)—contained in beer manufacturer returns and supplemental schedules filed on or after January 1, 2024, must be made public upon request.<sup>1</sup> We will update the beer manufacturer online return beginning with the January 2024 filing period. Updates will include:

- Additional and historical information about this change, and
- An option to allow you to elect to prohibit disclosing your return information.

You will be able to find additional information in our [Tax Guide for Alcoholic Beverage](#).

### Reminder—Closing your alcoholic beverage tax accounts

You are generally required to have an alcoholic beverage tax account if you are required to have certain licenses issued by the [California Department of Alcoholic Beverage Control](#) (ABC).<sup>2</sup> We are unable to process any requests to close out your alcoholic beverage tax account with us if you still have a valid license with ABC. Please make sure to cancel or surrender your license with ABC prior to requesting we close your alcoholic beverage tax account.

For more information on cancelling or surrendering your ABC license, please visit the [Surrender License](#) page on ABC's website. For more information regarding your alcoholic beverage tax account, please visit our [Tax Guide for Alcoholic Beverage](#).

<sup>1</sup> [SB 388](#) (Stats. 2023, ch. 214)

<sup>2</sup> Revenue & Taxation Code (R&TC) section [32101](#)





## CANNABIS TAXES



### District tax on retail sales and deliveries of cannabis or cannabis products

Generally, your retail sales of cannabis or cannabis products made over the counter at your cannabis business are subject to any district sales taxes imposed in the district where the cannabis business is located. If you also deliver cannabis or cannabis products to your retail customers using your own vehicle, you are generally required to collect, report, and pay any district tax in the district where you make the delivery. You are responsible for reporting and paying the district tax at the rate in effect in that district.

For more information, please see our [publication 44](#), *District Taxes (Sales and Use Taxes)* and our [Tax Guide for Cannabis Businesses](#) under the *Tax Facts* tab.<sup>1</sup>

### New receipt requirements for cannabis retailers

Effective January 1, 2023, when making a retail sale of cannabis or cannabis products, cannabis retailers are required to provide their customers with an invoice, receipt, or other document that separately states the cannabis excise tax due.<sup>2</sup>

For more information, please see our [Tax Guide for Cannabis Businesses](#) under the *Tax Facts* tab.

### Cannabis excise tax—Gross receipts

Your retail sales of cannabis or cannabis products are subject to the cannabis excise tax. The cannabis excise tax is currently 15 percent of the gross receipts of any retail sale of cannabis or cannabis products. Some points to note about the definition of gross receipts<sup>3</sup> are:

- Gross receipts include all amounts received with respect to the sale, with no deduction for the cost of the materials used, labor or service cost, or any other expense of the retailer passed on to the customer, such as local cannabis business taxes imposed on retailers, unless there is a specific statutory exclusion.
- Gross receipts generally include delivery fees.
- Gross receipts subject to the cannabis excise tax do not include sales tax.
- Gross receipts subject to sales tax include the cannabis excise tax.

On December 15, 2023, cannabis excise tax emergency Regulation 3802 was adopted, which provides additional guidance on gross receipts from sales of cannabis and cannabis products. For the full text of this regulation, please see Regulation [3802](#) located on our website.

For more information, please see our [Tax Guide for Cannabis Businesses](#) under the *Retailers* tab.

<sup>1</sup> R&TC sections [6012](#), [6051](#), [7261](#), and [6011](#); Sales and Use Tax Regulations [1823](#), [1827](#), and [1628](#).

<sup>2</sup> R&TC section [34011.2\(d\)](#)

<sup>3</sup> R&TC section [6012](#)





## CIGARETTE AND TOBACCO PRODUCTS TAXES



### New tax rate for other tobacco products effective July 1, 2023, through June 30, 2024

The new tax rate for other tobacco products (products other than cigarettes) is 56.32 percent of the wholesale cost, effective July 1, 2023, through June 30, 2024. The tax rate is subject to change annually.<sup>1</sup> For more information, please see special notice [L-899](#), *New Tax Rate on Other Tobacco Products Effective July 1, 2023, through June 30, 2024*. Current and historical tobacco products tax rates are posted on the *Tax Rates—Special Taxes and Fees* webpage, under the [Cigarette and Tobacco Products Tax](#) heading.

### What to know about a cigarette and tobacco products inspection

Do you sell cigarette and tobacco products? Do you know what to expect during a routine inspection? To help you get prepared and know what to expect during the process, watch the [What to Know About a Cigarette and Tobacco Products Inspection](#) video.

We conduct routine inspections<sup>2</sup> to ensure businesses are complying with California's laws on the sales of cigarettes and tobacco products, and to ensure all appropriate excise taxes are documented and paid. These inspections help and protect consumers by ensuring that only legal and safe products are sold. The video provides helpful information on how to have a quick and successful cigarette and tobacco products inspection. Learn more about other common industry topics in our [Tax Guide for Cigarettes and Tobacco Products](#).

<sup>1</sup> R&TC sections [30123\(b\)](#), [30126](#), [30131.2\(b\)](#), and [30131.5](#)

<sup>2</sup> Business and Professions Code section [22980](#)



## DIESEL AND MOTOR VEHICLE FUEL TAXES



### Sales and Use Tax Rate for Diesel Fuel Changed October 1, 2023

Current sales and use tax rates are posted on the [Sales and Use Tax Rates](#) webpage, and current diesel fuel tax rates are posted on the [Special Taxes and Fees](#) webpage, under the *Diesel Fuel Tax* heading.

The sales and use tax rate for diesel fuel increased from 9.0625 percent to 13.00 percent. The temporary, partial sales and use tax exemption (3.9375 percent) on the sale, storage, use, or other consumption of diesel fuel expired on September 30, 2023.<sup>1</sup> The new rate is as follows:

Sales and Use Tax Rates				
Type of Fuel	Prepayment Per Gallon		Sales and Use Tax Rate*	
	July 1, 2023, through September 30, 2023	October 1, 2023, through June 30, 2024	Prior to September 30, 2023	October 1, 2023, through June 30, 2024
Diesel fuel	34.5 cents (\$0.345)	50 cents (\$0.500)	9.0625%	13.00%

\* You must add district taxes where applicable. District taxes continue to apply to sales and purchases of diesel fuel and are not included in the AB 194 partial sales and use tax exemption. District tax rates for your area are available on our [Sales and Use Tax Rates](#) webpage, under the [District Taxes, Rates, and Effective Dates](#) option.

The following rates, effective July 1, 2023, through June 30, 2024, remain unchanged:

Excise Tax Rates Per Gallon	
Type of Fuel	Effective July 1, 2023
Gasoline (motor vehicle fuel)	57.9 cents (\$0.579)
Aircraft jet fuel*	2 cents (\$0.02)
Diesel fuel	44.1 cents (\$0.441)
Aviation gasoline*	18 cents (\$0.18)

\* Excise taxes on aircraft jet fuel and aviation gasoline are not subject to an annual adjustment.

### New Fuel Tax and Fee Guides

Please see our new online [Fuel Tax and Fee Guides](#) which encompass all our programs related to the fuel industry. Our guides will help you find all the relative and general information you need in one place to better understand your tax, fee, and licensing obligations with us.

<sup>1</sup> AB 194 (Stats. 2022, ch. 55)





## EMERGENCY TELEPHONE USERS SURCHARGE



### 911 and 988 surcharge rates

The 911 and 988 surcharge rates will remain at 30 cents (\$0.30) and 8 cents (\$0.08), respectively, for the calendar year 2024,<sup>1</sup> according to the California Governor's Office of Emergency Services (Cal OES).

Please see special notice [L-919](#), *2024 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](#) webpage under *Emergency Telephone Users Surcharge—911 Surcharge and 988 Surcharge*.

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<sup>1</sup> R&TC section [41030](#)

## FIREARM AND AMMUNITION EXCISE TAX



### New excise tax for firearms dealers, ammunition vendors, and manufacturers of firearms, firearm precursor parts, or ammunition

Beginning July 1, 2024, licensed firearms dealers, ammunition vendors, and manufacturers will be required to register for a Firearm and Ammunition Excise Tax (FET) Certificate of Registration with us and pay an excise tax of 11% of the gross receipts from the retail sale(s) (such as sales to consumers) of a firearm, firearm precursor part, or ammunition in California.<sup>1</sup>

If you plan to have any retail sales of firearms, firearm precursor parts, or ammunition in California in 2024 and going forward, you can register with us through our online services beginning in mid-June 2024 or please contact our Customer Service Center at 1-800-400-7115 (CRS:711), then select the option for *Special Taxes and Fees*. We will help you register for your FET Certificate of Registration.

For more information, please visit our [Tax Guide for Sellers of Firearm and Ammunition Products](#), which is in process and should be available in January 2024. This guide will be updated as more information becomes available.

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<sup>1</sup> [AB 28](#) (Stats. 2023, ch. 231)



## HAZARDOUS SUBSTANCES TAXES/FEES



### New reporting requirements for transportable treatment units

Beginning July 1, 2023, the owner or operator of a transportable treatment unit (TTU) is required to file an annual return and pay the facility fee imposed on TTUs in two equal installments, on or before November 30 and February 28 of each fiscal year.<sup>1</sup> A TTU is mobile equipment that performs treatment of hazardous waste, is transported onto a facility to perform treatment, and is not permanently stationed at a single facility.<sup>2</sup>

If you are an owner or operator of a TTU, below are your new reporting and payment requirements starting with fiscal year 2023–2024:

- Your prepayment due date is November 30 of each fiscal year. The payment must be 50 percent of the fee due for the current fiscal year.
- Your final payment and return are due by February 28 of each fiscal year. The payment is the remaining 50 percent of the fee due for the current fiscal year.

Please see special notice [L-910](#), *Hazardous Waste Transportable Treatment Unit New Reporting Requirements*, for specific information about the changes.

### Hazardous waste fees—Online filing required and due date reminders

Online filing is required for all hazardous waste fee program returns, including the environmental fee return, the hazardous waste facility fee return, and the hazardous waste generation and handling fee return.<sup>3</sup> Prepayments are also required to be filed using our online services system.

Log in to our online services system with a username and password to file your return. For assistance with creating a username and password and filing online, please view our [Video Tutorials](#), or call our Customer Service Center at 1-800-400-7115 (CRS: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—Fiscal year 2023–24 filing period

- If you have 100 or more employees, you must report based on the number of employees employed more than 500 hours in California during the 2023 calendar year.
- Return and final payment—Due February 29, 2024

*Please note:* The [employee threshold](#) for the environmental fee changed from 50 or more employees to 100 or more employees starting January 1, 2022.

#### Facility fee (now includes TTU facility permit types)—Fiscal year 2023–24 filing period

- Prepayment—Due November 30, 2023
- Return and final payment—Due February 28, 2024

#### Generation and handling fee—Fiscal year 2023–24 filing period

You will report the fee based on the hazardous waste tons you generated in calendar year 2022.

- Prepayment—Due November 30, 2023
- Return and final payment—Due February 28, 2024

Return updates are coming soon; watch for our special notice in January 2024.

For more information, please see the reminder notices below:

- [L-920](#), *The Hazardous Waste Fee Rates Will Remain the Same for Returns Due in February 2024*
- [L-889](#), *Prepayment Requirement Reminder for Hazardous Waste*
- [L-863](#), *Hazardous Waste Generation and Handling Fee Program Reminders and Online Filing Requirement*
- [L-862](#), *Hazardous Waste Facility Fee Prepayment, Return, and Program Update Reminders*

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

<sup>1</sup> R&TC section [43152.6](#)

<sup>2</sup> Health and Safety Code section [25123.4](#)

<sup>3</sup> R&TC sections [43152.9](#), [43152.6](#), and [43152.7](#)





## LITHIUM EXTRACTION EXCISE TAX



### New program for lithium producers began January 1, 2023

Beginning January 1, 2023, any person (producer) extracting lithium from geothermal fluid, spodumene ore, rock, minerals, clay, or any other naturally occurring substance must pay a lithium extraction excise tax.<sup>1</sup> The new tax is based upon the lifetime cumulative metric tons of lithium carbonate equivalent extracted in California, and each producer must register for a Lithium Excise Tax (LET) Permit with us.<sup>2</sup>

If you extracted any amount of lithium carbonate equivalent in California after January 1, 2023, you must register with us for your LET permit using our [online services](#). If you do not have a username and password, select the *Sign Up Now* link from the online services homepage.

If you registered for an LET permit in 2023, your first return is due by January 31, 2024. You will be able to file your return using our online services. If you need any assistance, please call our Customer Service Center at 1-800-400-7115 (CRS:711), then select the option for *Special Taxes and Fees*.

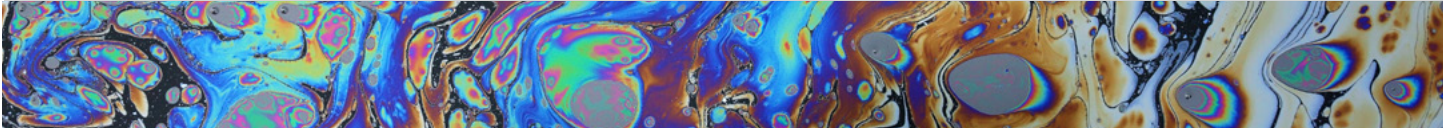
For more information, please visit our [Lithium Extraction Excise Tax Guide](#). This guide will be updated as more information becomes available.

<sup>1</sup> [SB 125](#) (Stats. 2022, ch. 63)

<sup>2</sup> R&TC sections [47010](#) and [47090](#)



## OIL SPILL PREVENTION AND ADMINISTRATION FEE



### Rate increase for Oil Spill Prevention and Administration Fee

Effective July 1, 2023, and every July 1 thereafter, the Department of Fish and Wildlife is required to adjust the Oil Spill Prevention and Administration (OSPA) Fee based on changes in the California Consumer Price Index (CCPI).<sup>1</sup> Effective July 1, 2023, through June 30, 2024, the OSPA Fee rate increased from eight and one-half cents (\$0.085) per barrel to nine and one-tenth cents (\$0.091) per barrel of crude oil, petroleum products, or renewable fuel.

For more information, please see special notice [L-901, Oil Spill Prevention and Administration Fee—Rate Increase Effective July 1, 2023](#). 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.

<sup>1</sup> Government Code section [8670.40](#)

## GENERAL INTEREST



### New and revised publications involving special taxes and fees January 1, 2023, to December 31, 2023

Publication Name	Publication Number	Revision Date
<i>Audits</i>	<a href="#">76</a>	06/23
<i>Environmental Fee</i>	<a href="#">90</a>	06/23
<i>Alcoholic Beverage Tax</i>	<a href="#">92</a>	03/23
<i>California Tire Fee</i>	<a href="#">91</a>	03/23
<i>California Tire Fee (Spanish)</i>	<a href="#">91-S</a>	03/23
<i>Cigarette Distributor Licensing and Tax Stamp Guide</i>	<a href="#">63</a>	03/23
<i>Emergency Telephone Users Surcharge Program—911 and 988 Surcharges</i>	<a href="#">39A</a>	03/23
<i>Tax Help for the Cannabis Industry</i>	<a href="#">557</a>	01/23
<i>Cannabis Inspection Program</i>	<a href="#">552</a>	01/23
<i>Occupational Lead Poisoning Prevention Fee</i>	<a href="#">94</a>	01/23





## 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 updates, notices, and due date reminders. Log in to [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 (CRS: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.

## Refunds of excess tax or fee reimbursement

### Excess Tax Reimbursement Defined

When an amount represented by a person to a customer as constituting reimbursement for taxes or fees is computed on an amount that is not taxable or exceeds the taxable amount and is actually paid by the customer to the person, that amount is excess tax reimbursement. Excess tax reimbursement is collected when:

- Reimbursement is computed on a transaction which is not subject to tax
- Reimbursement is computed on an amount in excess of the amount subject to tax
- Reimbursement is computed using a tax rate higher than the rate imposed by law

Whenever you have collected excess tax reimbursement, you will have to refund the excess collections to the customers from whom they were collected; otherwise, any excess tax or fee reimbursement must be paid to the state.

You should retain evidence of the refund to each customer by records which can be verified by audit, such as:

- Receipts or cancelled checks.
- Books of account showing that credit has been granted to the customer as an offset against an existing indebtedness owed by the customer to the person.

In the event of failure or refusal to make such refunds, we will make a determination against you for the amount of the excess tax reimbursement collected and not previously paid to the state, plus applicable interest and penalty.

## 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](#) 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](mailto:Disclosure.Office@cdtfa.ca.gov). If you have additional questions, please contact our Customer Service Center at 1-800-400-7115 (CRS:711). Customer service representatives are available Monday through Friday from 7:30 a.m. to 5:00 p.m. (Pacific time), except state holidays.



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**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](http://www.cdtfa.ca.gov/email)

#### CUSTOMER SERVICE CENTER

**1-800-400-7115 (CRS: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](http://www.leginfo.legislature.ca.gov)

#### TAXPAYERS' RIGHTS ADVOCATE

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

1-888-324-2798

#### CONTACT AND WEBSITE

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

Select [File a Return & Pay Taxes](#).