What items purchased from out-of-state are subject to additional excise taxes and fees?
- Tires
- Lead-acid batteries
- Cigarette and tobacco products
- Covered electronic devices with screens larger than 4 inches (for example, laptops, monitors, televisions, tablets)
- Lumber products
- Prepaid phone cards

If yes, in addition to reporting and paying use tax, you are also responsible for paying the applicable excise tax and fee to the CDTFA.

How do I pay the additional excise taxes and fees?
For the purchase of new tires, lead-acid batteries, cigarette and tobacco products, and covered electronic devices, you are required to register for the applicable account, file a return, and pay the applicable tax or fee. For lumber products and prepaid MTS, you can make a one-time payment of the amount owed. For additional information on how to pay, please visit our website.

Please note: you may not report the applicable excise taxes or fees on your FTB income tax return.

Where do I look in my records for these purchases?
- Email receipts
- Sales invoices
- Your order history on the seller’s website
- Purchase orders

These records will help you determine whether or not you owe California use tax or any additional excise tax or fee.