California Department of Tax and Fee Administration, 2021-22

SPECIAL TAXES AND FEES

**Alcoholic Beverages Tax**
1933 Sale of alcoholic beverages.

**Cigarettes and Tobacco Products Licensing**
2006 The activity of selling cigarettes and tobacco products to consumers who use these products. Includes both retailers and wholesalers of cigarettes and tobacco products.

**Cigarettes**
1959 Tobacco companies.

**Tobacco Products**
1969 Distribution of tobacco products, including cigarettes, chewing tobacco, and all other tobacco products.

**Diesel Fuel Tax**
1986 Diesel fuel used to operate qualified motor vehicles.

**International Fuel Tax Agreement (IFTA), Interstate User Tax**
1996 Gas utilities and natural gas companies.

**Use Tax**
1927 Use of motor vehicle fuel; architectural coating; lead, and gasoline used in the manufacture of tobacco products.

**Insurance**
1911 Insurance companies.

**Electronic Waste Recycling Fee**
2005 Certain fees on refurbished electronics.

**Energy Resources Conservation**
1975 Use of electricity.

**Fire Prevention Fee**
2011 Habitable structures located on property in areas where the state of California has declared a disaster for the prevention and suppression of wildfires.

**Disposal Fee**
1985 Hazardous waste disposed of by disposing on, or recycling at, a hazardous waste site.

**Environmental Fee**
1989 Activities by certain types of organizations.

**Facility Fee**
1986 Disposal, treatment, or disposal of hazardous waste.

**Generator Fee**
1988 Generation of hazardous waste at a specific site.

**Insurance Fee**
1981 Insurance companies.

**Integrated Waste Development Fee**

**Battery Fee**
2007 Purchasers of replacement and recycled batteries.

**Lumber Products Assessment**
2013 Purchases of finished products and engineered wood products for use in California.

**Marine Vessel Excise Tax**
2000 Sales with taxable watercraft entering California.

**Natural Gas Surcharge**
1981 Natural gas used by customers of a public utility gas corporation or interstate pipeline.

**Occupational Use Licensing Prevention Fee**
1991 Industry activity by certain industrial activities.

**Oil Spill Prevention and Administration Fee**
1991 Crude oil and petroleum products.

**Oil Spill Response Fee**

**Emergency Telephone Users Surcharge**
1977 Percentage of the line price of monthly telephone services to users in California.

**Propane Mobile Telecommunications**
2006 Percentage of the line price of mobile telephone services.

**Local Charges for Propane Telecommunications**
1992 Local charges for propane.

**Tobacco Excise Tax**
1927 Tobacco used in manufacturing tobacco products.

**Motor Vehicle Fees**
1982 Registration fees paid by owners of vehicles.

**Water Rights**
1982 Water rights and permits.