



SPECIAL NOTICE

CALIFORNIA DEPARTMENT
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TTY
711

Additional Registration and Collection Requirements for Out-of-State Businesses Selling Certain Items into California Effective April 1, 2019

Beginning April 1, 2019, if you are an out-of-state seller required to register with the California Department of Tax and Fee Administration (CDTFA) to collect the use tax, you may have additional registration and collection requirements if you sell any of the following items into California:

- New tires or motor vehicles and equipment that include new tires
- Covered electronic devices
- Lead-acid batteries
- Lumber products or engineered wood products

An out-of-state retailer is required to register for and collect use tax if they are considered engaged in business in California pursuant to [Revenue and Taxation Code section 6203](#) and the U.S. Supreme Court's decision in *South Dakota v. Wayfair, Inc.* (Dock No. 17-494) (*Wayfair*). For more information on the *Wayfair* decision, see our online guide *Use Tax Collection Requirements Based on Sales into California Due to the Wayfair Decision* located on our website at <https://www.cdtfa.ca.gov/industry/wayfair.htm>.

California Tire Fee

The California Tire Fee is imposed on the retail purchase of new tires. A retailer is required to collect from retail purchaser the amount of \$1.75 per tire when the retailer sells or leases new or used motor vehicles, trailers, farm equipment, or construction equipment that include new tires (including the spare), or sells new tires for use with, but sold separately from, on-road or off-road motor vehicles, trailers, motorized equipment, construction equipment, or farm equipment.

For more information on the California Tire Fee and registration requirements, see our *California Tire Fee* webpage at <https://www.cdtfa.ca.gov/taxes-and-fees/ca-tire-fee.htm>.

Covered Electronic Waste Recycling (eWaste) Fee

The eWaste Fee is imposed on the retail purchase or lease of "covered electronic devices," which are video display products the Department of Toxic Substances Control (DTSC) has determined to be hazardous when discarded. These devices include computer monitors, laptop computers, portable DVD players with LCD screens, "bare" cathode ray tubes (CRTs) and devices containing CRTs, televisions with LCD screens, plasma screens, or CRTs. The fee varies depending on the screen size. Please see the eWaste Fee rates posted on our website at <https://www.cdtfa.ca.gov/taxes-and-fees/tax-rates-stfd.htm>.

For more information on the eWaste Fee and registration requirements, see our *Covered Electronic Waste Recycling Fee* webpage at <https://www.cdtfa.ca.gov/taxes-and-fees/electronic-waste-recycling-fee.htm>.

Lead-Acid Battery Fee

A \$1 California Lead-Acid Battery Fee is imposed on the retail purchaser of a replacement lead-acid battery in California, which is collected by the retailer or a manufacturer making retail sales. A replacement lead-acid battery includes a new battery sold at retail to replace the battery that originally came with the vehicle, equipment, watercraft, or aircraft. Also, a \$1 Manufacturer Battery Fee is imposed on the manufacturer for each lead-acid battery sale at retail in California, or sale to a dealer, wholesaler, distributor, or other person for retail sale in California. A person who imports lead-acid batteries into California from an out-of-state manufacturer, without jurisdiction in California, is considered the manufacturer.

For more information on the Lead-Acid Battery Fee and registration requirements, see our *Tax Guide for Lead-Acid Battery Fees* at <https://www.cdtfa.ca.gov/industry/lead-acid-battery-fees.htm>.

Lumber Products Assessment (LPA)

A one percent (1%) of Lumber Products Assessment (LPA) is imposed on retail purchases of qualified lumber products and engineered wood products for use in this state. The [Board of Forestry and Fire Protection](#) is responsible for determining the products that are subject to the LPA. As a retailer, you are required to collect the LPA on sales of qualified lumber and engineered wood products to your customers for use in California and pay the assessment to the CDTFA. For a list of products that are subject to the LPA and registration requirements, see our *Tax Guide for California Lumber Products Assessment* at <https://www.cdtfa.ca.gov/industry/lumber-products.htm>.

Registration

If you are not already registered with the CDTFA, you may register by going to our website at <https://www.cdtfa.ca.gov> and selecting [Register](#) located on the upper right corner. This will take you to the *Taxpayer Online Services Portal*. Scroll down to *Registration*, select [Register a New Business Activity or Location](#) and follow the prompts.

Questions

If you have additional questions after reading the guides, you may call our Customer Service Center at 1-800-400-7115 (TTY:711) Monday through Friday from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.