



Special Notice

CALIFORNIA STATE BOARD
OF EQUALIZATION
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SACRAMENTO, CA 95814

EXECUTIVE DIRECTOR
DAVID J. GAU

BOE WEBSITE AND
BOARD MEMBER CONTACT
INFORMATION
www.boe.ca.gov

CUSTOMER SERVICE CENTER
1-800-400-7115

TTY
711

Registration Now Available for Lead-Acid Battery Fees

Beginning April 1, 2017, dealers, manufacturers, and importers who sell lead-acid batteries in California are required to collect and/or pay the new lead-acid battery fees at the time of the sale. The lead-acid battery fees generally apply to batteries typically designed for use in a vehicle, watercraft, aircraft, or equipment. For the purposes of this notice, a dealer of lead-acid batteries is referred to as a retailer. The fees must be paid to the California State Board of Equalization (BOE). Registration is available online now.

Who must register with the BOE?

If you are a retailer, manufacturer, or importer of lead-acid batteries with sales occurring in California, you must register with the BOE as a lead-acid battery retailer or manufacturer, even if you have a seller's permit or certification of registration – use tax account. The lead-acid battery account is separate from your seller's permit or use tax account.

Please note: You may need to register for one or both of the new lead-acid battery fees.

- Manufacturers must register for the manufacturer battery fee
- Retailers must register for the California battery fee
- If you are a manufacturer **and** a retailer you must register for both lead-acid battery fees

Manufacturers of lead-acid batteries may be considered retailers of lead-acid batteries if they sell at retail **and** retailers may be considered manufacturers if they purchase and import lead-acid batteries from a manufacturer who is not subject to the jurisdiction of California. See the BOE online industry guide at www.boe.ca.gov/industry/lead-acid_battery_fees.html for more information.

How do I register?

To register, go to the BOE website at www.boe.ca.gov. If you have an existing User ID and password, click the **Log in** button and enter your User ID and password. To register for a lead-acid battery fee account, select the *Reg* link under the *Manage Another Account* heading, then select *Register a business activity with BOE*.

If you do not have an existing User ID and password, select the *New Registration* link (under the **Log in** link), then select *Register a business activity with BOE* and select box number 1, *Selling items or goods in California*. On the next screen, select box number 8, *Selling and/or manufacturing lead-acid batteries*, and follow the prompts. The online registration system will prompt you to enter your seller's permit number, certification of registration – use tax number, or require you to register for one.

**Registration
Available**

**Lead-Acid
Battery Fees**

What are the new lead-acid battery fees?

Two new \$1.00 fees are imposed upon manufacturers or importers and consumers of lead-acid batteries beginning April 1, 2017. The \$1.00 manufacturer battery fee is imposed on manufacturers or importers who sell lead-acid batteries in this state. The \$1.00 California battery fee is collected from consumers by retailers who sell lead-acid batteries at retail in California. The manufacturer battery fee will end on March 31, 2022, and the California battery fee will increase to \$2.00 on April 1, 2022.

What is a lead-acid battery?

A lead-acid battery is a battery weighing more than five kilograms (about 11 lbs.), primarily composed of both lead and sulfuric acid (liquid, solid, or gel), with a capacity of six or more volts, that is used as:

- A starting battery for delivering a high burst of energy to start an internal combustion engine,
- A motive power battery to provide the power for propulsion of a vehicle, including watercraft,
- A stationary storage or standby battery to be used in a system where the battery acts as electrical storage or a source of emergency or backup power, or
- A source of auxiliary power to support the electrical systems in a vehicle (defined in Vehicle Code sections 670 and 36000) or an aircraft.

Where can I get more information?

Please see the BOE online *Lead-Acid Battery Fees Guide* at www.boe.ca.gov/industry/lead-acid_battery_fees.html. Or, call the BOE Customer Service Center at 1-800-400-7115 (TTY:711) Monday through Friday, 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.