

Proposed regulation(s)	Subject Matter	Source (<u>Authority</u> is underlined)	Notes
Part 2, Article 1	Application of this Part		
Section 2000	Application of Part 2	<u>Government Code (Gov. Code) § 15606 (General Authority); Revenue and Taxation Code (rev. & Tax. Code)§§ 7051 (Sales and Use Tax Law), 8251 (Motor Vehicle Fuel Tax Law), 9251 (Use Fuel Tax Law), 13170 (Tax on Insurers Law), 30451 (Cigarette and Tobacco Products Tax Law), 32451 (Alcoholic Beverage Tax Law), 38701 (Timber Yield Tax Law), 40171 (Energy Resources Surcharge Law), 41128 (Emergency Telephone Users Surcharge Law), 43501 (Hazardous Substances Tax Law), 45851 (Integrated Waste Management Fee Law), 46601 (Oil Spill Response, Prevention, and Administration Fees Law), 50152 (Underground Storage Tank Maintenance Fee Law), 55301 (Fee Collection Procedures Law), and 60601 (Diesel Fuel Tax Law); and Public Resources Code (Pub. Resources Code) §§ 42475 (Covered Electronic Waste Recycling Fee), and 42881 (Tire</u>	This section identifies the tax and fee programs to which Part 2 applies. It is derived from California Code of Regulations (Cal. Code Regs.), title 18, § 5020.

		<u>Recycling</u>).	
Article 2A	Petitioning Notices of Determination and Notices of Deficiency Assessment		
Section 2010	Persons Permitted to File Petitions for Redetermination	Rev. & Tax. Code §§ 6561 (Sales and Use Tax Law), 7710 (Motor Vehicle Fuel Tax Law), 8851 (Use Fuel Tax Law), 12428 (Tax on Insurers Law), 30175 & 30261 (Cigarette and Tobacco Products Tax Law), 32301 (Alcoholic Beverage Tax Law), 38441 (Timber Yield Tax Law), 40091 (Energy Resources Surcharge Law), 41085 (Emergency Telephone Users Surcharge Law), 43301 (Hazardous Substances Tax Law), 45301 (Integrated Waste Management Fee Law), 46351 (Oil Spill Response, Prevention, and Administration Fees Law), 50114 (Underground Storage Tank Maintenance Fee Law), 55081 (Fee Collection Procedures Law), 60350 (Diesel Fuel Tax Law).	This section lists the persons who may file a petition for redetermination. It is derived from Cal. Code Regs., tit. 18, § 5021; and Publication 17, Appeals Procedures (p. 2).
Section 2011	Successor's Petition for Reconsideration	Rev. & Tax. Code §§ 6814 (Sales and Use Tax Law), 9024 (Use Fuel Tax Law), 38564 (Timber Yield Tax Law), 46454 (Oil Spill Response, Prevention, and	This section makes Article 2A applicable to successors' petitions for reconsideration. It is derived from Cal. Code Regs., tit., 18, §§ 1334 (Use

		Administration Fees Law), 60474 (Diesel Fuel Tax Law).	Fuel Tax Law), 1421 (Diesel Fuel Tax Law), and 1702 (Sales and Use Tax Law); and Publication 17, Appeals Procedures (pp. 2 & 10).
Section 2012	Limitation Period	Rev. & Tax. Code §§ 6561 (Sales and Use Tax Law) 7710 (Motor Vehicle Fuel Tax Law), 8851 (Use Fuel Tax Law), 12428 (Tax on Insurers Law), 30174, 30175, & 30261 (Cigarette and Tobacco Products Tax Law), 32301 (Alcoholic Beverage Tax Law), 38441 (Timber Yield Tax Law), 40091 (Energy Resources Surcharge Law), 41085 (Emergency Telephone Users Surcharge Law), 43301 (Hazardous Substances Tax Law), 45301 (Integrated Waste Management Fee Law), 46351 (Oil Spill Response, Prevention, and Administration Fees Law), 50114 (Underground Storage Tank Maintenance Fee Law), 55081 (Fee Collection Procedures Law), 60350 (Diesel Fuel Tax Law).	This section sets forth the time period in which to file a timely petition for redetermination. It is derived from Publication 17, Appeals Procedures (p. 3). The periods set forth are all statutory.
Section 2013	Contents of Petition	Rev. & Tax. Code §§ 6561.5 (Sales and Use Tax Law), 7710.5 (Motor Vehicle Fuel Tax Law), 8851.5 (Use Fuel Tax Law), 12428 (Tax on Insurers Law),	This provision prescribes the contents of a petition for redetermination. It is derived from Cal. Code Regs., tit. 18, § 5021; and requests

		30261.5 (Cigarette and Tobacco Products Tax Law), 32301.5 (Alcoholic Beverage Tax Law), 38442 (Timber Yield Tax Law), 40092 (Energy Resources Surcharge Law), 41086 (Emergency Telephone Users Surcharge Law), 43302 (Hazardous Substances Tax Law), 45302 (Integrated Waste Management Fee Law), 46352 (Oil Spill Response, Prevention, and Administration Fees Law), 50115 (Underground Storage Tank Maintenance Fee Law), 55082 (Fee Collection Procedures Law), 60351 (Diesel Fuel Tax Law).	substantially the same information as Publication 17, Appeals Procedures (p. 3).
Section 2014	Amendments to Petitions for Redetermination	Rev. & Tax. Code §§ 6561.5 (Sales and Use Tax Law), 7710.5 (Motor Vehicle Fuel Tax Law), 8851.5 (Use Fuel Tax Law), 12428 (Tax on Insurers Law), 30261.5 (Cigarette and Tobacco Products Tax Law), 32301.5 (Alcoholic Beverage Tax Law), 38442 (Timber Yield Tax Law), 40092 (Energy Resources Surcharge Law), 41086 (Emergency Telephone Users Surcharge Law), 43302 (Hazardous Substances Tax Law), 45302 (Integrated Waste	This section permits amendments to petitions for redetermination. It is derived from Cal. Code Regs., tit. 18, § 5021; and Publication 17, Appeals Procedures (p. 3).

		Management Fee Law), 46352 (Oil Spill Response, Prevention, and Administration Fees Law), 50115 (Underground Storage Tank Maintenance Fee Law), 55082 (Fee Collection Procedures Law), 60351 (Diesel Fuel Tax Law).	
Section 2015	Accrual of Interest	Rev. & Tax. Code §§ 6482 & 6513 (Sales and Use Tax Law), 7674 & 7661 (Motor Vehicle Fuel Tax Law), 8777 & 8803 (Use Fuel Tax Law), 12632 (Tax on Insurers Law), 30171, 30202 & 30223 (Cigarette and Tobacco Products Tax Law), 32271 & 32291 (Alcoholic Beverage Tax Law), 38412 & 38423 (Timber Yield Tax Law), 40072 & 40083 (Energy Resources Surcharge Law), 41071 & 41082 (Emergency Telephone Users Surcharge Law), 43201 (Hazardous Substances Tax Law), 45201 (Integrated Waste Management Fee Law), 46201 & 46253 (Oil Spill Response, Prevention, and Administration Fees Law), 50113 (Underground Storage Tank Maintenance Fee Law), 55061 (Fee Collection Procedures Law), 60302 & 60314 (Diesel Fuel Tax Law).	This section provides notice regarding the accrual of interest. It is derived from Publication 17, Appeals Procedures (p. 2).

Section 2016	Filing Petitions for Redetermination Pursuant to Tax on Insurers Law	Rev. & Tax. Code § 12428 (Tax on Insurers Law).	This section is new. It provides notice of an additional statutory requirement.
Section 2017	Scope of Petition for Redetermination Filed Pursuant to Hazardous Substance Tax Law	<u>Rev. & Tax. Code § 43301</u> ; Health and Safety Code (Health & Saf. Code) § 105310.	This section is new. It provides current policies and procedures regarding the Department of Toxic Substances Control and State Department of Health Services' statutory roles in the petition process.
Section 2018	Petitions for Redetermination Pursuant to Covered Electronic Waste Recycling Fee	Pub. Resources Code § 42464.6.	This section is new. It provides current policies and procedures regarding the Department of Toxic Substances Control's statutory role in the petition process.
Section 2019	Scope of Petitions for Redetermination Pursuant to Water Rights Fee Law	Water Code (Wat. Code) § 1537.	This section is new. It provides the current policies and procedures regarding the State Water Resources Board's statutory role in the petition process.
Section 2020	Addresses for Filing Petitions for Redetermination	Rev. & Tax. Code §§ 6561 & 6814 (Sales and Use Tax Law), 7710 (Motor Vehicle Fuel Tax Law), 8851 (Use Fuel Tax Law), 12428 (Tax on Insurers Law), 30175 & 30261 (Cigarette and Tobacco Products Tax Law), 32301 (Alcoholic Beverage Tax	This section provides the addresses for mailing petitions for redetermination. It is derived from Publication 17. Appeals Procedures (p. 3).

		Law), 38441 (Timber Yield Tax Law), 40091 (Energy Resources Surcharge Law), 41085 (Emergency Telephone Users Surcharge Law), 43301 (Hazardous Substances Tax Law), 45301 (Integrated Waste Management Fee Law), 46351 (Oil Spill Response, Prevention, and Administration Fees Law), 50114 (Underground Storage Tank Maintenance Fee Law), 55081 (Fee Collection Procedures Law), 60350 (Diesel Fuel Tax Law).	
Section 2021	Assignment and Acknowledgement of Petition for Redetermination	Rev. & Tax. Code §§ 6562 (Sales and Use Tax Law), 7711 (Motor Vehicle Fuel Tax Law), 8852 (Use Fuel Tax Law), 12429 (Tax on Insurers Law), 30175 & 30262 (Cigarette and Tobacco Products Tax Law), 32302 (Alcoholic Beverage Tax Law), 38443 (Timber Yield Tax Law), 40093 (Energy Resources Surcharge Law), 41087 (Emergency Telephone Users Surcharge Law), 43303 (Hazardous Substances Tax Law), 45303 (Integrated Waste Management Fee Law), 46353 (Oil Spill Response, Prevention, and Administration Fees Law), 50116 (Underground	This section describes the beginning of the administrative review process. It is derived from Publication 17, Appeals Procedures (p. 3).

		Storage Tank Maintenance Fee Law), 55083 (Fee Collection Procedures Law), 60352 (Diesel Fuel Tax Law).	
Section 2022	Review of the Petition and Referral to District Office or Audit Group	Rev. & Tax. Code §§ 6562 (Sales and Use Tax Law), 7711 (Motor Vehicle Fuel Tax Law), 8852 (Use Fuel Tax Law), 12429 (Tax on Insurers Law), 30175 & 30262 (Cigarette and Tobacco Products Tax Law), 32302 (Alcoholic Beverage Tax Law), 38443 (Timber Yield Tax Law), 40093 (Energy Resources Surcharge Law), 41087 (Emergency Telephone Users Surcharge Law), 43303 (Hazardous Substances Tax Law), 45303 (Integrated Waste Management Fee Law), 46353 (Oil Spill Response, Prevention, and Administration Fees Law), 50116 (Underground Storage Tank Maintenance Fee Law), 55083 (Fee Collection Procedures Law), 60352 (Diesel Fuel Tax Law).	This section describes the District Office or Audit Group's role in the administrative review process. It is derived from Publication 17, Appeals Procedures (p. 3). It
Section 2023	Assignment of Petition to Appeals Division	Rev. & Tax. Code §§ 6562 (Sales and Use Tax Law), 7711 (Motor Vehicle Fuel Tax Law), 8852 (Use Fuel Tax Law), 12429 (Tax on Insurers Law), 30175 & 30262 (Cigarette and Tobacco Products Tax Law), 32302 (Alcoholic	This section provides for a second level of administrative review in the Appeals Division. It is derived from Cal. Code Regs, tit. 18, § 5023, subd. (a); and Publication 17,

		Beverage Tax Law), 38443 (Timber Yield Tax Law), 40093 (Energy Resources Surcharge Law), 41087 (Emergency Telephone Users Surcharge Law), 43303 (Hazardous Substances Tax Law), 45303 (Integrated Waste Management Fee Law), 46353 (Oil Spill Response, Prevention, and Administration Fees Law), 50116 (Underground Storage Tank Maintenance Fee Law), 55083 (Fee Collection Procedures Law), 60352 (Diesel Fuel Tax Law).	Appeals Procedures (p. 3).
Part 2, Article 2B	Filing a Late Protest		
Section 2030	Untimely Petition as Late Protest	Rev. & Tax. Code §§ 6981 (Sales and Use Tax Law), 8191 (Motor Vehicle Fuel Tax Law), 9196 (Use Fuel Tax Law), 12951 (Tax on Insurers Law), 30421 (Cigarette and Tobacco Products Tax Law), 32440 (Alcoholic Beverage Tax Law), 38631 (Timber Yield Tax), 40121 Energy Resources Surcharge Law), 41107 (Emergency Telephone Users Surcharge Law), 43491 (Hazardous Substances Tax Law), 45801 (Integrated Waste Management Fee Law),	This section describes current policy and procedure. Derived from Publication 17, Appeals Procedures (pp. 3, 10, and 11).

		46551 (Oil Spill Response, Prevention, and Administration Fees Law), 50151 (Underground Storage Tank Maintenance Fee Law), 55281 (Fee Collection Procedures Law), 60581 (Diesel Fuel Tax Law).	
Section 2031	Accrual of Interest	See Section 2015	This section provides notice regarding the accrual of interest. It is derived from Publication 17, Appeals Procedures (p. 2).
Section 2032	No Stay of Collection Activities	Rev. & Tax. Code §§ 6561 (Sales and Use Tax Law) 7710 (Motor Vehicle Fuel Tax Law), 8851 (Use Fuel Tax Law), 12428 (Tax on Insurers Law), 30174 & 30261 (Cigarette and Tobacco Products Tax Law), 32301 (Alcoholic Beverage Tax Law), 38441 (Timber Yield Tax Law), 40091 (Energy Resources Surcharge Law), 41085 (Emergency Telephone Users Surcharge Law), 43301 (Hazardous Substances Tax Law), 45301 (Integrated Waste Management Fee Law), 46351 (Oil Spill Response, Prevention, and Administration Fees Law), 50114 (Underground Storage Tank Maintenance Fee Law), 55081 (Fee Collection Procedures Law), 60350 (Diesel	This section provides notice of potential collection activities. It is derived from Publication 17, Appeals Procedures (p. 10).

		Fuel Tax Law).	
Article 2C	Contesting a Jeopardy Determination		
Section 2040	Notice of Jeopardy Determination is Immediately Due and Payable	Rev. & Tax. Code §§ 6536 (Sales and Use Tax Law), 7698 (Motor Vehicle Fuel Tax Law), 8826 (Use Fuel Tax Law), 30241 (Cigarette and Tobacco Products Tax Law), 32311 (Alcoholic Beverage Tax Law), 38431 (Timber Yield Tax Law), 43350 (Hazardous Substances Tax Law), 45351 (Integrated Waste Management Fee Law), 46301 (Oil Spill Response, Prevention, and Administration Fees Law), 50120.1 (Underground Storage Tank Maintenance Fee Law), 55101 (Fee Collection Procedures Law), 60330 (Diesel Fuel Tax Law).	This section explains the statutory effect of a notice of jeopardy determination. It is derived from Publication 17, Appeals Procedures (p. 11).
Section 2041	Persons Who May Petition a Notice of Jeopardy Determination	Rev. & Tax. Code §§ 6538 (Sales and Use Tax Law), 7700 (Motor Vehicle Fuel Tax Law), 8828 (Use Fuel Tax Law), 30243 (Cigarette and Tobacco Products Tax Law), 32312 (Alcoholic Beverage Tax Law), 38433 (Timber Yield Tax Law), 43351 (Hazardous Substances Tax Law), 45352 (Integrated Waste	This section identifies the persons who may file a petition for redetermination of a notice of jeopardy determination. This section is derived from Cal. Code Regs., tit. 18, §§ 5030 & 5031; and Publication 17, Appeals Procedures (p. 11).

		Management Fee Law), 46302 (Oil Spill Response, Prevention, and Administration Fees Law), 50120.2 (Underground Storage Tank Maintenance Fee Law), 55102 (Fee Collection Procedures Law), 60332 (Diesel Fuel Tax Law).	
Section 2042	Contents of Petition for Redetermination of Notice of Jeopardy Determination	Rev. & Tax. Code §§ 6538 (Sales and Use Tax Law), 7700 (Motor Vehicle Fuel Tax Law), 8828 (Use Fuel Tax Law), 30243 (Cigarette and Tobacco Products Tax Law), 32312 (Alcoholic Beverage Tax Law), 38433 (Timber Yield Tax Law), 43351 (Hazardous Substances Tax Law), 45352 (Integrated Waste Management Fee Law), 46302 (Oil Spill Response, Prevention, and Administration Fees Law), 50120.2 (Underground Storage Tank Maintenance Fee Law), 55102 (Fee Collection Procedures Law), 60332 (Diesel Fuel Tax Law).	This section prescribes the contents of a petition for redetermination of a jeopardy determination. It is derived from Cal. Code Regs., tit. 18, § 5031; and Publication 17, Appeals Procedures (p. 11).
Section 2043	Limitation Period for Petition for Redetermination of Notice of Jeopardy Determination	Rev. & Tax. Code §§ 6538 (Sales and Use Tax Law), 7700 (Motor Vehicle Fuel Tax Law), 8828 (Use Fuel Tax Law), 30243 (Cigarette and Tobacco Products Tax Law), 32312 (Alcoholic Beverage Tax Law), 38433	This section provides the period in which a petition for redetermination of a jeopardy determination must be filed. It is derived from Cal. Code Regs., tit. 18, § 5031; Publication 17, Appeals

		(Timber Yield Tax Law), 43351 (Hazardous Substances Tax Law), 45352 (Integrated Waste Management Fee Law), 46302 (Oil Spill Response, Prevention, and Administration Fees Law), 50120.2 (Underground Storage Tank Maintenance Fee Law), 55102 (Fee Collection Procedures Law), 60332 (Diesel Fuel Tax Law).	Procedures (p. 11).
Section 2044	Security Requirement for Petitions	Rev. & Tax. Code §§ 6538 (Sales and Use Tax Law), 7700 (Motor Vehicle Fuel Tax Law), 8828 (Use Fuel Tax Law), 30243 (Cigarette and Tobacco Products Tax Law), 32312 (Alcoholic Beverage Tax Law), 38433 (Timber Yield Tax Law), 43351 (Hazardous Substances Tax Law), 45352 (Integrated Waste Management Fee Law), 46302 (Oil Spill Response, Prevention, and Administration Fees Law), 50120.2 (Underground Storage Tank Maintenance Fee Law), 55102 (Fee Collection Procedures Law), 60332 (Diesel Fuel Tax Law).	This section provides notice about the statutory security requirement. It is derived from Cal. Code Regs., tit. 18, § 5031; Publication 17, Appeals Procedures (p. 11).
Section 2045	Administrative Review of Petition for Redetermination of Jeopardy Determination	Rev. & Tax. Code §§ 6538 (Sales and Use Tax Law), 7700 (Motor Vehicle Fuel Tax Law), 8828 (Use Fuel Tax Law), 30243	This section provides the procedures for administrative review of a petition for redetermination of a jeopardy

		(Cigarette and Tobacco Products Tax Law), 32312 (Alcoholic Beverage Tax Law), 38433 (Timber Yield Tax Law), 43351 (Hazardous Substances Tax Law), 45352 (Integrated Waste Management Fee Law), 46302 (Oil Spill Response, Prevention, and Administration Fees Law), 50120.2 (Underground Storage Tank Maintenance Fee Law), 55102 (Fee Collection Procedures Law), 60332 (Diesel Fuel Tax Law).	determination. It is derived from Cal. Code Regs., tit. 18, § 5031; Publication 17, Appeals Procedures (p. 11).
Section 2046	Application for Administrative Hearing	<u>Rev. & Tax. Code §§ 6538.5 (Sales and Use Tax Law), 7700.5 (Motor Vehicle Fuel Tax Law), 8828.5 (Use Fuel Tax Law), 30243.5 (Cigarette and Tobacco Products Tax Law), 32313 (Alcoholic Beverage Tax Law), 38435 (Timber Yield Tax Law), 43352 (Hazardous Substances Tax Law), 45353 (Integrated Waste Management Fee Law), (Oil Spill Response, Prevention, and Administration Fees Law), 50120.3 (Underground Storage Tank Maintenance Fee Law), 55103 (Fee Collection Procedures Law), 60333 (Diesel Fuel Tax Law).</u>	This section provides for the filing of an application for administrative hearing. It is derived from Cal. Code Regs., tit. 18, §§ 5030 & 5032; Publication 17, Appeals Procedures (p. 11).
Section 2047	Limitation Period for	Rev. & Tax. Code §§ 6538.5	This section prescribes the

	Applications for Administrative Hearing	(Sales and Use Tax Law), 7700.5 (Motor Vehicle Fuel Tax Law), 8828.5 (Use Fuel Tax Law), 30243.5 (Cigarette and Tobacco Products Tax Law), 32313 (Alcoholic Beverage Tax Law), 38435 (Timber Yield Tax Law), 43352 (Hazardous Substances Tax Law), 45353 (Integrated Waste Management Fee Law), 46303 (Oil Spill Response, Prevention, and Administration Fees Law), 50120.3 (Underground Storage Tank Maintenance Fee Law), 55103 (Fee Collection Procedures Law), 60333 (Diesel Fuel Tax Law).	period in which to file an application for administrative hearing. It is derived from Cal. Code Regs., tit. 18, § 5032; and Publication 18, Appeals Procedures (p. 11).
Section 2048	Contents of Application for Administrative Hearing	Rev. & Tax. Code §§ 6538.5 (Sales and Use Tax Law), 7700.5 (Motor Vehicle Fuel Tax Law), 8828.5 (Use Fuel Tax Law), 30243.5 (Cigarette and Tobacco Products Tax Law), 32313 (Alcoholic Beverage Tax Law), 38435 (Timber Yield Tax Law), 43352 (Hazardous Substances Tax Law), 45353 (Integrated Waste Management Fee Law), 46303 (Oil Spill Response, Prevention, and Administration Fees Law), 50120.3 (Underground Storage Tank Maintenance Fee Law), 55103	This section prescribes the contents of an application for administrative hearing. It is derived from Cal. Code Regs., tit. 18, § 5032; and Publication 17, Appeals Procedures (p. 11).

		(Fee Collection Procedures Law), 60333 (Diesel Fuel Tax Law).	
Section 2049	Option to Post Security	Rev. & Tax. Code §§ 6538.5 (Sales and Use Tax Law), 7700.5 (Motor Vehicle Fuel Tax Law), 8828.5 (Use Fuel Tax Law), 30243.5 (Cigarette and Tobacco Products Tax Law), 32313 (Alcoholic Beverage Tax Law), 38435 (Timber Yield Tax Law), 43352 (Hazardous Substances Tax Law), 45353 (Integrated Waste Management Fee Law), 46303 (Oil Spill Response, Prevention, and Administration Fees Law), 50120.3 (Underground Storage Tank Maintenance Fee Law), 55103 (Fee Collection Procedures Law), 60333 (Diesel Fuel Tax Law).	The section describes applicants' option to post security to stay collections activities. It is derived from Cal. Code Regs., tit. 18, §§ 5032 & 5033; and Publication 17, Appeals Procedures (p. 11).
Section 2049.5	Assignment of Application for Administrative Hearing to Appeals Division	Rev. & Tax. Code §§ 6538.5 (Sales and Use Tax Law), 7700.5 (Motor Vehicle Fuel Tax Law), 8828.5 (Use Fuel Tax Law), 30243.5 (Cigarette and Tobacco Products Tax Law), 32313 (Alcoholic Beverage Tax Law), 38435 (Timber Yield Tax Law), 43352 (Hazardous Substances Tax Law), 45353 (Integrated Waste Management Fee Law), 46303 (Oil Spill Response, Prevention, and Administration	This section explains that the Appeals division will hold the administrative hearing. It is derived from Cal. Code Regs., tit. 18, §§ 5034 & 5035; and Publication 17, Appeals Procedures (p. 11).

		Fees Law), 50120.3 (Underground Storage Tank Maintenance Fee Law), 55103 (Fee Collection Procedures Law), 60333 (Diesel Fuel Tax Law).	