

**BOARD OF EQUALIZATION RULES FOR TAX APPEALS**

California Code of Regulations  
Title 18. Public Revenues  
Division 2.1. State Board of Equalization – Rules for Tax Appeals  
***Chapter 2: Sales and Use Tax, Timber Yield Tax, and Special Taxes and Fees***

**ARTICLE 2A: PETITIONING NOTICES OF DETERMINATION  
AND  
NOTICES OF DEFICIENCY ASSESSMENT**

**5215.4. SCOPE OF PETITIONS FOR REDETERMINATION FILED UNDER COVERED ELECTRONIC WASTE RECYCLING FEE.**

A petition for redetermination of the Covered Electronic Waste Recycling Fee filed in accordance with section 5216 will be acknowledged. However, no determination will be made as to whether an item is or is not a covered electronic device. A petition for redetermination based upon such grounds will be forwarded to the California Department of Toxic Substances Control for determination in accordance with Public Resources Code section 42464.6.

Note: Authority cited: Section 15606, Government Code; and Section 55301, Revenue and Taxation Code. Reference: Section 42464.6, Public Resources Code.

History: 1. New section adopted 9-12-2007; effective 2-6-2008.  
2. Amendments adopted November 19, 2013, effective April 1, 2014. The amendments replaced "All petitions" with "A petition" at the beginning of the first sentence; inserted "California" before "Department"; and deleted citations to Revenue and Taxation Code sections that are not in the Fee Collection Procedures Law from the regulation's authority note.