



New Law Adds an Electronic Waste Recycling Fee Option for Retailers Who Lease Electronic Devices to Consumers

Are you a retailer who leases electronic devices to consumers? If so, a new law may affect how you collect and pay the electronic waste recycling fee on those products.

Assembly Bill 575 (Stats. 2005, ch. 59) amends the electronic waste recycling fee law effective July 18, 2005. It allows a retailer who leases electronic devices to consumers to choose to pay the electronic waste recycling fee to the vendor of those devices instead of collecting the fee from the consumers/lessees.

A transaction qualifies under the new rules only if *all* of the following conditions apply:

- The vendor who sells to the retailer must be registered with us to collect and remit the electronic waste recycling fee.
- The vendor must hold a valid California seller's permit.
- The retailer must pay the fee to the vendor. The vendor's invoice to the retailer must show a separate amount for the fee paid.
- The retailer must provide a written statement on the consumer's invoice, contract, or other lease document showing that the retailer has paid the fee for the consumer.

When these conditions are met, the vendor—not the retailer or consumer—owes the fee to the state and must remit it with the electronic recycling fee return.

To verify that a vendor is registered with us to collect the electronic waste recycling fee, please call 916-341-6906 weekdays between 8 a.m. and 5 p.m. We hope to provide a verification service on the Internet soon. Please check our website at www.boe.ca.gov.

For additional information, please visit the FAQs section of our website at www.boe.ca.gov/sptaxprog/ewaste.htm. Or you may call us at 916-341-6906 or send a fax to 916-341-6951.