

**7600 California Department of Tax and Fee Administration**

The California Department of Tax and Fee Administration (CDTFA) administers numerous tax and fee programs, including the Sales and Use Tax Program, the Cigarette and Tobacco Products Tax Program, and the Cannabis Taxes Program. The CDTFA also administers the Alcoholic Beverage Tax Program and the Insurance Tax Program pursuant to agreements with the State Board of Equalization (BOE).

**3-YEAR EXPENDITURES AND POSITIONS †**

	Positions			Expenditures		
	2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
6275025 County Assessment Standards Program	1.8	9.1	9.1	\$2,215	\$3,211	\$3,258
6275050 State-Assessed Property Program	5.0	9.0	9.0	2,830	5,157	5,229
6275075 Timber Tax Program	10.4	11.6	11.6	2,090	2,686	2,693
6275100 Sales and Use Tax Program	2,842.8	3,529.8	3,529.8	533,738	575,708	597,692
6275125 Hazardous Substances Tax Program	46.3	39.6	39.6	8,002	7,944	7,975
6275150 Alcoholic Beverage Tax Program	20.4	20.4	20.4	4,124	4,053	4,066
6275175 Tire Recycling Fee Program	10.4	16.3	16.3	1,780	2,516	2,522
6275200 Cigarette and Tobacco Products Tax Program	53.2	127.9	127.9	17,673	25,954	28,006
6275225 Cigarette and Tobacco Products Licensing Program	41.9	70.7	70.7	7,820	12,577	16,681
6275250 Transportation Fund Tax Program	151.0	160.7	160.7	32,095	36,053	36,892
6275275 Occupational Lead Poisoning Prevention Fee Program	6.4	7.5	7.5	941	1,119	1,158
6275300 Integrated Waste Management Program	1.7	4.8	4.8	434	656	679
6275325 Underground Storage Tank Fee Program	16.8	28.9	28.9	3,323	4,723	4,877
6275350 Oil Spill Prevention Program	1.0	1.6	1.6	240	385	398
6275375 Energy Resources Surcharge Program	0.6	2.1	2.1	155	353	363
6275400 Annual Water Rights Fee Program	4.4	4.4	4.4	798	795	824
6275425 Childhood Lead Poisoning Prevention Fee Program	1.5	4.8	4.8	311	617	637
6275450 Marine Invasive Species Program	2.7	3.6	3.6	507	645	646
6275500 Emergency Telephone Users Surcharge Program	2.1	14.6	14.6	560	2,368	2,452
6275525 E-Waste Recycling Fee Program	12.8	36.2	36.7	2,860	5,491	6,729
6275550 Lumber Fee Program	2.2	13.4	13.4	668	1,369	1,416
6275575 Insurance Tax Program	1.5	2.0	2.0	423	651	646
6275600 Natural Gas Surcharge Program	2.3	4.4	4.4	492	942	971
6275650 Prepaid Mobile Telephony Program	1.3	3.5	3.5	623	578	599
6275700 Lead-Acid Battery Cleanup Fee Program	4.3	10.1	10.1	892	1,671	1,726
6275725 Cannabis Taxes Program	56.6	39.8	39.8	13,142	10,666	10,698
6275750 Electronic Cigarette Excise Tax Program	3.7	3.5	3.5	503	1,413	1,458
6275760 County Revenue Property Tax Reimbursement Program	0.8	1.5	1.5	113	361	366
6275775 Small Business Hiring Credit Program	-	-	-	-	42	43
6275800 Lithium Extraction Excise Tax	1.7	-	-	538	-	149
6275825 Gun Violence Prevention and School Safety Act Program	3.6	3.0	3.0	312	1,171	978
6275850 Environmental Mitigation Surcharge Program	-	-	0.5	-	-	698
9900100 Administration	373.9	373.9	373.9	372	66,383	66,302
9900200 Administration - Distributed	-	-	-	-372	-65,966	-65,880
<b>TOTALS, POSITIONS AND EXPENDITURES (All Programs)</b>	<b>3,685.1</b>	<b>4,558.7</b>	<b>4,559.7</b>	<b>\$640,202</b>	<b>\$712,292</b>	<b>\$743,947</b>
<b>FUNDING</b>				<b>2023-24*</b>	<b>2024-25*</b>	<b>2025-26*</b>
0001 General Fund				\$494,836	\$382,606	\$384,473
0004 Breast Cancer Fund				354	503	503
0022 State Emergency Telephone Number Account				411	1,781	1,837
0061 Motor Vehicle Fuel Account, Transportation Tax Fund				31,943	35,835	36,671

\* Dollars in thousands, except in Salary Range. Numbers may not add or match to other statements due to rounding of budget details.

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<b>FUNDING</b>	<b>2023-24*</b>	<b>2024-25*</b>	<b>2025-26*</b>
0070 Occupational Lead Poisoning Prevention Account	941	1,119	1,158
0080 Childhood Lead Poisoning Prevention Fund	311	617	637
0115 Air Pollution Control Fund	-	1,070	1,085
0226 California Tire Recycling Management Fund	-	1,446	1,437
0230 Cigarette and Tobacco Products Surtax Fund	4,318	6,174	6,174
0320 Oil Spill Prevention and Administration Fund	240	385	398
0387 Integrated Waste Management Account, Integrated Waste Management Fund	434	656	679
0439 Underground Storage Tank Cleanup Fund	3,323	4,723	4,877
0465 Energy Resources Programs Account	155	353	363
0623 California Children and Families First Trust Fund	7,212	10,597	11,900
0890 Federal Trust Fund	154	218	221
0965 Timber Tax Fund	2,090	2,686	2,693
0995 Reimbursements	214,734	219,041	239,327
3015 Gas Consumption Surcharge Fund	492	942	971
3058 Water Rights Fund	798	795	824
3065 Electronic Waste Recovery and Recycling Account, Integrated Waste Management Fund	2,860	5,491	5,668
3067 Cigarette and Tobacco Products Compliance Fund	7,820	12,577	16,681
3212 Timber Regulation and Forest Restoration Fund	668	1,369	1,416
3270 Local Charges for Prepaid Mobile Telephony Service Fund	623	578	599
3288 Cannabis Control Fund	10,600	-	-
3301 Lead-Acid Battery Cleanup Fund	892	1,671	1,726
3304 California Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund	334	969	1,002
3314 California Cannabis Tax Fund	-150,000	-	-
3319 Department of Tax and Fee Administration Subaccount, Tobacco Law Enforcement Account, CA Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund	3,009	4,253	4,970
3333 Cannabis Tax Fund - Department of Tax and Fee Administration	-	10,666	10,698
3366 California Electronic Cigarette Excise Tax Fund	501	1,413	1,458
3407 California Plastic Pollution Mitigation Fund	-	-	698
3410 Lithium Extraction Excise Tax Fund	-	-	149
3414 988 State Suicide and Behavioral Health Crisis Services Fund	149	587	615
3418 Covered Battery-Embedded Waste Recycling Fee Subaccount, Electronic Waste Recovery and Recycling Account	-	-	1,061
3437 Gun Violence Prevention and School Safety Fund	-	1,171	978
<b>TOTALS, EXPENDITURES, ALL FUNDS</b>	<b>\$640,202</b>	<b>\$712,292</b>	<b>\$743,947</b>

† Fiscal year 2023-24 budget information reflects the latest available estimates for this department and/or fund(s). Changes resulting from the final reconciliation of the 2023-24 ending fund balance will be reflected as a prior year adjustment in the 2026-27 Governor's Budget publication.

**LEGAL CITATIONS AND AUTHORITY****DEPARTMENT AUTHORITY**

Government Code sections 12803.2 and 15570-15570.100; Revenue and Taxation Code sections 20 and 20.5.

**PROGRAM AUTHORITY**

6275075-Timber Tax Program:

Revenue and Taxation Code sections 431-437, 38101-38908, and Public Resources Code sections 4582.8, 4584, 4584.5, 4592, 4621-4628, 4654.

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## 6275100-Sales and Use Tax Program:

California Constitution (sections 35 and 36, Article XIII), State Sales and Use Tax; Revenue and Taxation Code sections 6001-7176, Bradley-Burns Uniform Local Sales and Use Tax; Revenue and Taxation Code sections 7200-7226, Transactions and Use Tax (cities/counties); and Revenue and Taxation Code sections 7251-7279.6, 7285, and 7285.8.

## 6275125-Hazardous Substances Tax Program:

Revenue and Taxation Code sections 43001-43651, and Health and Safety Code sections 25174-25174.9, 25205.1-25205.23, 25353, and 25404-25404.9.

## 6275150-Alcoholic Beverage Tax Program:

California Constitution, Article XX, section 22, Revenue and Taxation Code sections 32001-32557, and Business and Professions Code sections 23000-23673.

## 6275175-Tire Recycling Fee Program:

Revenue and Taxation Code sections 55001-55381, and Public Resources Code sections 42860-42895.

## 6275200-Cigarette and Tobacco Products Tax Program:

Federal laws relating to collection of state cigarette and smokeless tobacco taxes: 15 U.S.C.A., Chapter 10A, sections 375-378 and 18 U.S.C.A., Chapter 114, sections 2341-2346; California Constitution Article XIII B, section 12; Part 13, Division 2, Revenue and Taxation Code sections 30001-30483, and Health and Safety Code sections 104555-104558.

## 6275225-Cigarette and Tobacco Products Licensing Program:

Business and Professions Code, Division 8.5 and 8.6; Health and Safety Code sections 14950 and 104555-104558, Penal Code section 830.11, Revenue and Taxation Code sections 30019, 30140-30149, 30151, 30155-30159, 30165.1, 30166.1, 30168, 30177.5, 30210-30215, 30355-30358, 30435, 30436, 30449, 30471, 30473, 30473.5, 30474, 30474.1, 30475, 30481, and 30482.

## 6275250-Transportation Fund Tax Program:

Constitution Article XIX, sections 1-9; Revenue and Taxation Code sections 7301-8526, 8601-9355, 9401-9433, and 60001-60709.

## 6275275-Occupational Lead Poisoning Prevention Fee Program:

Revenue and Taxation Code sections 43056-43553; Health and Safety Code sections 105175-105197.

## 6275300-Integrated Waste Management Program:

Revenue and Taxation Code sections 45001-45984, and Public Resources Code sections 40000-48013.

## 6275325-Underground Storage Tank Fee Program:

Revenue and Taxation Code sections 50101-50162, and Health and Safety Code sections 25280-25299.39.3.

## 6275350-Oil Spill Prevention Program:

Revenue and Taxation Code sections 46001-46751, and Government Code sections 8670.1 and 8670.73.

## 6275375-Energy Resources Surcharge Program:

Revenue and Taxation Code sections 40001-40216.

## 6275400-Annual Water Rights Fee Program:

Water Code sections 189.5, 1525-1552, 13050, and 13160.1, and Revenue and Taxation Code sections 55001-55381.

## 6275425-Childhood Lead Poisoning Prevention Fee Program:

Revenue and Taxation Code sections 43001-43651, and Health and Safety Code sections 105275-105310.

## 6275450-Marine Invasive Species Fee Program:

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Revenue and Taxation Code sections 44000-44007 and 55001-55381, and Public Resources Code sections 71200-71271.

6275500-Emergency Telephone Users Surcharge Program:

Revenue and Taxation Code sections 41001-41176.

6275525-E-Waste Recycling Fee Program:

Health and Safety Code sections 25214.9-25214.10.2, Public Resources Code sections 41516 and 42460-42486, and Revenue and Taxation Code sections 55001-55381.

6275550-Lumber Fee Program:

Public Resources Code section 4629-4629.13 and Revenue and Taxation Code sections 55001-55381.

6275575-Insurance Tax Program:

Constitution Article XIII, section 28, Revenue and Taxation Code sections 12001-13170, and Insurance Code sections 685-685.5, 995.5, 1530, 1531, 1774, 1760-1780, 12976, and 12976.5.

6275600-Natural Gas Surcharge Program:

Revenue and Taxation Code sections 55001-55381, and Public Utilities Code sections 890-900.

6275650-Prepaid Mobile Telephony Program:

Revenue and Taxation Code sections 42001-42024, 42100-42111, and 55001-55381.

6275700-Lead Acid Battery Recycling Fee Program:

Health and Safety Code sections 25215-25215.75, Revenue and Taxation Code sections 55001-55381.

6275725-Cannabis Taxes Program:

Business and Professions Code sections 26000-26325, Revenue and Taxation Code sections 34010-34021.5 and 55001-55381.

6275750-Electronic Cigarette Excise Tax Program:

Revenue and Taxation Code Sections 31001-31008 and 55001-55381.

6275760—County Revenue Property Tax Reimbursement Program:

Article XIII A, sections 2.1, 2.2, and 2.3 of the California Constitution.

6275775—Small Business Hiring Credit Fund Program:

Revenue and Taxation Code sections 6902.7-6902.10.

6275800—Lithium Extraction Excise Tax Program:

Fish and Game Code Sections 2950-2954, Government Code section 15570.32, Public Resources Code Sections 2207 and 3823, and Revenue and Taxation Code Sections 47000-47115, and 55001-55381.

6275825—Gun Violence Prevention and School Safety Act Program:

Penal Code Sections 26700, 26705, 30395, 34400, and Revenue and Taxation Code sections 36001, 36005, 36011, 36021, and 36031-36043.

6275850—Environmental Mitigation Surcharge Program

Public Resources Code sections 42064-42064.01, and Revenue and Taxation Code sections 55001-55381.

**7600 California Department of Tax and Fee Administration - Continued**

**DETAILED BUDGET ADJUSTMENTS**

	2024-25*			2025-26*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
<b>Workload Budget Adjustments</b>			-			-
<b>Workload Budget Change Proposals</b>			-			-
• Centralized Revenue Opportunity System (CROS) M&O	\$-	\$-	-	\$4,946	\$4,353	-
• AB 3218 Unflavored Tobacco List	-	-	-	-	3,545	-
• SB 1215 Electronic Waste Recycling Fee Act of 2003: Covered Battery-Embedded Products	-	-	-	-	1,061	0.5
• SB 54 Plastic Pollution and Packaging Producer Responsibility Act of 2022	-	-	-	-	698	0.5
• Generation and Handling Fee Shortfall Reform	-	-	-	-	500	-
<b>Totals, Workload Budget Change Proposals</b>	<b>\$-</b>	<b>\$-</b>	<b>-</b>	<b>\$4,946</b>	<b>\$10,157</b>	<b>1.0</b>
<b>Other Workload Budget Adjustments</b>			-			-
• Section 4.05 Government Efficiencies Reductions	-11,833	-13,225	-	-11,833	-1,028	-
• Section 4.12 Vacancy Savings and Position Elimination Adjustment	-17,480	-11,418	-	-17,480	-	-
• Salary Adjustments	6,978	4,803	-	6,978	4,803	-
• Benefit Adjustments	3,896	2,524	-	4,943	3,205	-
• Miscellaneous Baseline Adjustments	-	500	-	653	-	-
• SWCAP	-	-	-	-	3	-
• Retirement Rate Adjustments	-7,729	-14,428	-	-7,729	-14,428	-
<b>Totals, Other Workload Budget Adjustments</b>	<b>-\$26,168</b>	<b>-\$31,244</b>	<b>-</b>	<b>-\$24,468</b>	<b>-\$7,445</b>	<b>-</b>
<b>Totals, Workload Budget Adjustments</b>	<b>-\$26,168</b>	<b>-\$31,244</b>	<b>-</b>	<b>-\$19,522</b>	<b>\$2,712</b>	<b>1.0</b>
<b>Totals, Budget Adjustments</b>	<b>-\$26,168</b>	<b>-\$31,244</b>	<b>-</b>	<b>-\$19,522</b>	<b>\$2,712</b>	<b>1.0</b>

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**7600 California Department of Tax and Fee Administration - Continued****California Cannabis Tax Fund (3314) Estimated Revenues & Expenditure Allocations**

	2023-24*	2024-25*	2025-26*
<b>REVENUES:</b>			
Beginning Balance	\$469,563	\$538,427	\$454,259
Cannabis Tax	629,366	589,795	727,440
<b>Total Revenues</b>	<b>\$1,098,929</b>	<b>\$1,128,222</b>	<b>\$1,181,699</b>
<b>Allocation 1: Regulatory and Administrative</b>			
Governor's Office of Business and Economic Development (Equity Program)	15,758	15,765	15,766
Department of Cannabis Control	-	-	63,445
Department of Fish and Wildlife	-	10,681	9,456
Department of Pesticide Regulation	-	2,752	2,752
State Water Resources Control Board	-	17,739	17,768
Employment Development Department	-	1,637	1,637
Department of Tax and Fee Administration	-	10,666	10,698
State Controller's Office	-	489	489
Statewide General Administration	13,181	13,807	21,390
<b>Total Allocation 1</b>	<b>\$28,939</b>	<b>\$73,536</b>	<b>\$143,401</b>
<b>Allocation 2: Specified Allocations for Research and Other Programs</b>			
Public University/Universities in California	10,000	10,000	10,000
Governor's Office of Business and Economic Development	50,000	50,000	50,000
University of San Diego Center for Medicinal Cannabis Research	2,000	2,000	2,000
<b>Total Allocation 2</b>	<b>\$62,000</b>	<b>\$62,000</b>	<b>\$62,000</b>
<b>Allocation 3: Percentage of Remaining Revenue Collection</b>			
Youth Education Prevention, Early Intervention and Treatment Account	371,737	323,056	272,555
Environmental Restoration and Protection Account	123,913	107,685	90,852
State and Local Government Law Enforcement Account	123,913	107,685	90,852
<b>Total Allocation 3</b>	<b>\$619,563</b>	<b>\$538,427</b>	<b>\$454,259</b>
Based on prior year actual tax collection			
Less Funding Provided by General Fund per RTC 34019.1	-150,000	-	-
<b>Total Expenditures</b>	<b>\$560,502</b>	<b>\$673,963</b>	<b>\$659,660</b>
<b>Balance of Tax Receipts</b>	<b>\$538,427</b>	<b>\$454,259</b>	<b>\$522,039</b>

Note: Cannabis Tax Revenue includes an estimated reduction of \$4.4 million in 2023-24, \$3.9 million in 2024-25, and \$1.9 million in 2025-26 related to equity retailer relief.

**7600 California Department of Tax and Fee Administration - Continued****PROGRAM DESCRIPTIONS****6275025 - COUNTY ASSESSMENT STANDARDS PROGRAM**

The CDTFA provides administrative services including accounting, budgeting, business services, health and safety, human resources, information technology, labor relations, training, procurement, and contracting to support the Board of Equalization's (BOE) County Assessment Standards program. This program ensures that taxable properties are enrolled and assessed, and that the 58 county assessors assess all properties.

**6275050 - STATE-ASSESSED PROPERTY PROGRAM**

The CDTFA provides administrative services including accounting, budgeting, business services, health and safety, human resources, information technology, labor relations, training, procurement, and contracting to support the BOE's State-Assessed Property program. This program is responsible for valuing and assessing inter-county pipelines and properties owned or used by railroads, regulated telephone companies, companies transmitting or selling gas or electricity, and private railroad car companies. Local jurisdictions use the established values for the levy and collection of local property taxes.

**6275075 - TIMBER TAX PROGRAM**

This program provides revenue for the Timber Tax Fund. The revenue, less administrative costs, is allocated to the counties where the timber was harvested. The CDTFA administers and collects the Timber Yield Tax, a property tax paid by timber owners when they harvest trees or timber. The CDTFA determines the harvest values of timber and timberland production zone values.

**6275100 - SALES AND USE TAX PROGRAM**

This program ensures that all sales and use tax revenues are collected in an equitable and effective manner through accurate reporting of tax liability. This is accomplished by detecting and correcting errors in self-assessments, and promptly collecting amounts determined to be due and economically recoverable. Under this program, the CDTFA administers the following taxes: State Sales and Use Tax, Bradley-Burns Uniform Local Sales and Use Tax, and District Transactions and Use Tax (cities/counties).

**6275125 - HAZARDOUS SUBSTANCES TAX PROGRAM**

These programs provide revenue for the Hazardous Waste Control Account (HWCA), the Hazardous Waste Facilities Account (HWFA), and the Toxic Substances Control Account (TSCA). The fees provide funding to the Department of Toxic Substances Control (DTSC) to regulate hazardous waste in California. Generators of hazardous waste, hazardous waste facilities and certain business organizations, as identified by statute, are subject to the fees. The CDTFA administers the following fee programs in partnership with the DTSC: Generator Fee/Generation and Handling Fee (HWCA), Transportable Treatment Unit Fee (HWCA-HWFA), Facility Fee (HWCA-HWFA), and Environmental Fee (TSCA).

**6275150 - ALCOHOLIC BEVERAGE TAX PROGRAM**

This program provides revenue for the Alcohol Beverage Control Fund. The CDTFA collects the excise tax imposed on the sale, distribution, or importation of alcoholic beverages in California. The BOE contracts with the CDTFA to provide administrative services for this program.

**6275175 - TIRE RECYCLING FEE PROGRAM**

This program provides revenue for the California Tire Recycling Account in the California Tire Recycling Management Fund and Air Pollution Control Fund. The fee provides funding to reduce air pollution, landfill disposal, and stockpiling of used tires. The CDTFA administers the program in partnership with the California Department of Resources Recycling and Recovery (CalRecycle), and the Air Resources Board.

**6275200 - CIGARETTE AND TOBACCO PRODUCTS TAX PROGRAM**

This program provides revenue for the Cigarette Tax Fund, Cigarette and Tobacco Products Surtax Fund, California Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund, the Breast Cancer Fund, and the California Children and Families First Trust Fund. The program objective is to ensure that the excise tax imposed on all cigarette and tobacco products are collected equitably and effectively by ensuring timely reporting and payment of tax liabilities, detecting and correcting reporting errors, and promptly collecting amounts determined to be due and economically recoverable.

**6275225 - CIGARETTE AND TOBACCO PRODUCTS LICENSING PROGRAM**

This program provides revenue for the Cigarette and Tobacco Products Compliance Fund, which is used to implement, enforce, and administer the provisions of the California Cigarette and Tobacco Products Licensing Act of 2003 (Licensing Act). The Licensing Act required the CDTFA to establish a statewide licensure program to help stem the tide of untaxed distributions and illegal sales of cigarette and tobacco products and stamps. This program requires licensing of distributors, wholesalers, importers, manufacturers, and retailers of cigarette and tobacco products.

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### 6275250 - TRANSPORTATION FUND TAX PROGRAM

This program provides revenue for the Transportation Tax Fund. Allocations are made from the fund to the Aeronautics Account, Harbors and Watercraft Revolving Fund, Off-Highway Vehicle Trust Fund, Highway Users Tax Fund, and Department of Food and Agriculture Fund. The objective of this program is to ensure that the motor vehicle fuel, jet fuel, various use fuel, and diesel fuel taxes are administered equitably and effectively. Pursuant to the International Fuel Tax Agreement, the CDTFA registers interstate truckers whose base state is California. Revenues from this program are used to construct and maintain public roads and mass transit systems, airports and waterways.

### 6275275 - OCCUPATIONAL LEAD POISONING PREVENTION FEE PROGRAM

This program provides revenue for the Occupational Lead Poisoning Prevention Account in the General Fund. The funds are used to establish and maintain occupational health and disease prevention programs. Employers in specified Standard Industrial Classification codes with evidence of lead poisoning and who employ ten or more qualifying employees are subject to the fee. The CDTFA administers the program in partnership with the California Department of Public Health (CDPH).

### 6275300 - INTEGRATED WASTE MANAGEMENT PROGRAM

This program provides revenue for the Integrated Waste Management Account in the Integrated Waste Management Fund. The fees provide funding to respond to potential health and environmental problems at on-site and off-site solid waste landfills and supports state and local landfill permit enforcement programs. Operators of solid waste disposal facilities that include non-hazardous wood waste facilities are subject to the fee. The CDTFA administers the program in partnership with CalRecycle.

### 6275325 - UNDERGROUND STORAGE TANK FEE PROGRAM

This program provides revenue for the Underground Storage Tank (UST) Cleanup Fund in the State Treasury which provides a means for petroleum UST owners and operators to meet the federal and state requirements of maintaining financial responsibility to pay for any damages arising from their tank operations. The Fund also provides money to the Regional Water Boards and local regulatory agencies to abate emergency situations or to cleanup abandoned sites that pose a threat to human health, safety, and the environment, as a result of a UST petroleum release. Revenue is generated by a per gallon fee paid by UST owners who are required to have a permit to own a UST. The fee is collected by the CDTFA.

### 6275350 - OIL SPILL PREVENTION PROGRAM

This program provides revenue for the Oil Spill Prevention and Administration Fund. The Oil Spill Prevention and Administration (OSPA) fee provides funding for the Department of Fish and Wildlife, Office of Spill Prevention and Response, to implement oil spill prevention programs. These programs implement, install, and maintain emergency programs, equipment, and facilities, to respond to, contain, and cleanup oil spills, and to fund the Oiled Wildlife Care Network. OSPA fees are collected on crude oil and petroleum products received at California refineries and marine terminals. Effective January 1, 2022, the OSPA fee is also collected on renewable fuel received at refineries, marine terminal, and renewable fuel receiving facilities, and on renewable fuel shipments from renewable fuel production facilities. The CDTFA administers the program in partnership with the Department of Fish and Wildlife.

### 6275375 - ENERGY RESOURCES SURCHARGE PROGRAM

This program provides revenue for the Energy Resource Surcharge Fund and is used to support the State Energy Resources Conservation and Development Commission. The revenue is generated by administering a surcharge on the consumption of electrical energy purchased from an electrical utility. The Energy Resource Surcharge Fund is ultimately transferred into the State Energy Resources and Development Special Account in the General Fund. The CDTFA administers the program in partnership with the California Energy Commission.

### 6275400 - ANNUAL WATER RIGHTS FEE PROGRAM

This program provides revenue for the Water Rights Fund. The fees provide funding to the State Water Resources Control Board to support the activities of its Division of Water Rights. The annual fee is collected from water right permit holders based on a schedule of fees adopted each fiscal year by the State Water Resources Control Board.

### 6275425 - CHILDHOOD LEAD POISONING PREVENTION FEE PROGRAM

This program provides revenue for the Childhood Lead Poisoning Prevention Fund. The fee funds the Childhood Lead Poisoning Prevention Program, administered by the CDPH Childhood Lead Poisoning Prevention Branch, which include services such as health care referrals, environmental assessments, and educational activities necessary to reduce a child's exposure to lead and the consequences of the exposure. The CDTFA administers the Childhood Lead Poisoning Prevention Fee on behalf of the CDPH. The CDTFA collects an annual fee from architectural coatings distributors, motor vehicle fuel distributors, and facilities currently reporting releases of lead into ambient air in California. The fee is determined by the CDPH based on the fee payers' market share responsibility for environmental lead contamination.

### 6275450 - MARINE INVASIVE SPECIES PROGRAM

This program provides revenue for the Marine Invasive Species Control Fund. The fee provides funding to the California State

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**7600 California Department of Tax and Fee Administration - Continued**

Lands Commission (SLC) Marine Invasive Species Program established to prevent or minimize the introduction and spread of non-indigenous aquatic species into California waters. Owners or operators of qualifying vessels carrying, or capable of carrying, ballast water arriving in a California port from outside California are subject to the fee for each voyage. The CDTFA administers the program in partnership with the SLC.

**6275500 - EMERGENCY TELEPHONE USERS SURCHARGE PROGRAM**

This program provides revenue for the State Emergency Telephone Number Account and the State Suicide and Behavioral Health Crisis Services Fund. Revenue generated by this program funds the State's "911" emergency communication system and "988" suicide and crisis lifeline by administering the 911 and 988 surcharges that are imposed on each access line for which a user subscribes with a service supplier and purchase of prepaid mobile telephony services at retail in California.

**6275525 - E-WASTE RECYCLING FEE PROGRAM**

This program provides revenue for the Electronic Waste Recovery and Recycling Account and the Covered Battery-Embedded Waste Recycling Fee Subaccount in the Integrated Waste Management Fund. The fees collected provide funding for CalRecycle by imposing a recycling fee upon the retail sale of new or refurbished video display devices identified by the DTSC as containing hazardous materials and products containing an embedded battery. The CDTFA administers the program in partnership with CalRecycle and the DTSC.

**6275550 - LUMBER FEE PROGRAM**

This program provides revenue for the Timber Regulation and Forest Restoration Fund. A one percent assessment is imposed on purchases of lumber products and engineered wood products for use in California based on the selling price of the products. The lumber products assessment supports the activities of the California Department of Forestry and Fire Protection and helps protect California's forests.

**6275575 - INSURANCE TAX PROGRAM**

This program provides revenue to the Insurance Tax Fund. Revenue is generated from taxes assessed on insurance premiums, underwriting profits from ocean marine insurance, and retaliatory assessments levied on out-of-state insurers. The taxes collected are used to pay refunds or transferred to the General Fund. The BOE contracts with the CDTFA to administer this program.

**6275600 - NATURAL GAS SURCHARGE PROGRAM**

This program provides revenue for the Gas Consumption Surcharge Fund to fund low-income assistance programs, cost effective energy efficiency programs, conservation activities, and public interest research and development. The revenue is generated by administering a surcharge on the consumption of all natural gas in California. The CDTFA administers the program in partnership with the California Public Utilities Commission.

**6275650 - PREPAID MOBILE TELEPHONY SERVICES PROGRAM**

Operative January 1, 2016, this program provides revenue for the Prepaid Mobile Telephony Services (MTS) Surcharge Fund and the Local Charges for the Prepaid MTS Fund. The revenue funds the State Emergency Telephone Number Account, universal service funds, and local funds. A surcharge is imposed on each consumer of prepaid mobile telephony services at the retail level. On November 15, 2018, the United States District Court, Northern District of California enjoined state agencies from enforcing the provisions of the Prepaid Mobile Telephony Services Surcharge Collection Act because it conflicts with federal law. Therefore, only the Local Charges are being administered.

**6275700 - LEAD-ACID BATTERY RECYCLING FEE PROGRAM**

This program provides revenue for the Lead-Acid Battery Cleanup Fund. The fee provides funding for investigation, site evaluation, cleanup, remediation, removal, monitoring, and other response actions at areas within California contaminated due to lead-acid battery recycling facility operations, as well as refund payments, loan repayments, and administrative costs. Lead-acid battery manufacturers' sales and California consumer purchases are subject to the lead-acid battery fees. The CDTFA administers the program in partnership with the DTSC.

**6275725 - CANNABIS TAXES PROGRAM**

This program administers the cannabis excise tax. The program provides revenue for the California Cannabis Tax Fund, the revenues from which carry out the purpose of the Medicinal and Adult-Use Cannabis Regulation and Safety Act (Act). The purpose of the Act is to establish a comprehensive system to control and regulate the cultivation, distribution, transport, storage, manufacturing, processing, and sale of all cannabis and cannabis products. The cannabis excise tax provides funding for youth education and prevention programs, medical research, environmental mitigation efforts, law enforcement, and administration costs for numerous state agencies charged with licensing, regulating, and taxing the cultivation and sale of cannabis products.

**6275750 - ELECTRONIC CIGARETTE EXCISE TAX PROGRAM**

**7600 California Department of Tax and Fee Administration - Continued**

This program provides revenue for the California Electronic Cigarette Excise Tax Fund. The program objective is to ensure that the additional excise tax imposed at a retail sale upon purchasers at 12.5 percent of the sales price of electronic cigarettes containing or sold with nicotine and purchased for use in California are collected equitably and effectively by ensuring timely and accurate reporting and payment of tax liabilities, detecting and correcting reporting errors, and promptly collecting amounts determined to be due and economically recoverable.

**6275760 - COUNTY REVENUE PROPERTY TAX REIMBURSEMENT PROGRAM**

This Program administers the County Revenue Property Tax Reimbursement Program that was created by the passage of Proposition 19 on the November 2020 ballot. The CDTFA is responsible for determining each eligible local agency's aggregate gain or loss in property taxes every three years, based on the amounts reported by the counties. Counties with a negative gain are eligible to receive a reimbursement from the County Revenue Protection Fund. If the County Revenue Protection Fund is insufficient to reimburse all claims, The CDTFA is required to allocate available funds based on each local agency's pro rata share.

**6275775 - SMALL BUSINESS HIRING CREDIT PROGRAM**

This Program administers the Small Business Hiring Credit Fund. The fund allows small business employers to receive a tax credit equal to \$1,000 for each net increase in qualified employees that can be applied against qualified sales, use, or income taxes. The CDTFA administers the tentative credit reservation process and allocates the tax credit. Credit reservations were originally available during the period December 1, 2020, through January 15, 2021. Additionally, credits were available during the period November 1, 2021, through November 30, 2021. The CDTFA administers the program in partnership with the Franchise Tax Board.

**6275800 - LITHIUM EXTRACTION EXCISE TAX PROGRAM**

This program provides revenue for the Lithium Extraction Excise Tax Fund in the State Treasury which provides money to communities that are most directly and indirectly impacted by the lithium extraction activities. The Fund also provides money to the Salton Sea Lithium Fund for operations and maintenance of restoration projects and other public works projects developed by the state pursuant to the Salton Sea Management Plan or an applicable State Water Resources Control Board order, and grants for community engagement, public amenity, capital improvement or community-benefit projects. Revenue is generated on lithium extraction per metric ton of lithium carbonate equivalent extracted by producers. The tax is collected by the CDTFA.

**6275825 - GUN VIOLENCE PREVENTION AND SCHOOL SAFETY ACT PROGRAM**

This program provides revenue for the Gun Violence Prevention and School Safety Fund in the State Treasury which provides money to fund various gun violence prevention, education, research, response, and investigation programs. Retail sales of firearms, firearm precursor parts, or ammunition in California are subject to the Firearms, Firearm Precursor Parts, and Ammunition Excise Tax. The tax is collected by the CDTFA.

**6275850 - ENVIRONMENTAL MITIGATION SURCHARGE PROGRAM**

This program provides revenue for the California Plastic Pollution Mitigation Fund and for CalRecycle to administer the Plastic Pollution Prevention and Packaging Producer Responsibility Act. This act imposes a surcharge upon producers of specified single-use packaging and plastic single-use food service ware. The surcharge collected provides funding to help mitigate the environmental impacts of plastics. CDTFA administers the program in partnership with CalRecycle.

**9900100 - ADMINISTRATION**

This program provides leadership, legal, planning, policy, research, communication, internal audit, equal employment opportunity, and other essential services necessary to support the Department's programmatic goals and objectives. This support includes central administrative services in accounting, budgeting, business services, health and safety, human resources, information technology, labor relations, training, procurement, and contracting. This program also provides administrative and personnel services for the BOE.

**DETAILED EXPENDITURES BY PROGRAM †**

		<u>2023-24*</u>	<u>2024-25*</u>	<u>2025-26*</u>
	<b>PROGRAM REQUIREMENTS</b>			
<b>6275</b>	<b>ADMINISTRATION OF THE CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION</b>			
	<b>State Operations:</b>			
0001	General Fund	\$494,836	\$382,606	\$384,473
0004	Breast Cancer Fund	354	503	503
0022	State Emergency Telephone Number Account	411	1,781	1,837

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**7600 California Department of Tax and Fee Administration - Continued**

		<u>2023-24*</u>	<u>2024-25*</u>	<u>2025-26*</u>
0061	Motor Vehicle Fuel Account, Transportation Tax Fund	31,943	35,835	36,671
0070	Occupational Lead Poisoning Prevention Account	941	1,119	1,158
0080	Childhood Lead Poisoning Prevention Fund	311	617	637
0115	Air Pollution Control Fund	-	1,070	1,085
0226	California Tire Recycling Management Fund	-	1,446	1,437
0230	Cigarette and Tobacco Products Surtax Fund	4,318	6,174	6,174
0320	Oil Spill Prevention and Administration Fund	240	385	398
0387	Integrated Waste Management Account, Integrated Waste Management Fund	434	656	679
0439	Underground Storage Tank Cleanup Fund	3,323	4,723	4,877
0465	Energy Resources Programs Account	155	353	363
0623	California Children and Families First Trust Fund	7,212	10,597	11,900
0890	Federal Trust Fund	154	218	221
0965	Timber Tax Fund	2,090	2,686	2,693
0995	Reimbursements	214,734	218,624	238,905
3015	Gas Consumption Surcharge Fund	492	942	971
3058	Water Rights Fund	798	795	824
3065	Electronic Waste Recovery and Recycling Account, Integrated Waste Management Fund	2,860	5,491	5,668
3067	Cigarette and Tobacco Products Compliance Fund	7,820	12,577	16,681
3212	Timber Regulation and Forest Restoration Fund	668	1,369	1,416
3270	Local Charges for Prepaid Mobile Telephony Service Fund	623	578	599
3288	Cannabis Control Fund	10,600	-	-
3301	Lead-Acid Battery Cleanup Fund	892	1,671	1,726
3304	California Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund	334	969	1,002
3314	California Cannabis Tax Fund	-150,000	-	-
3319	Department of Tax and Fee Administration Subaccount, Tobacco Law Enforcement Account, CA Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund	3,009	4,253	4,970
3333	Cannabis Tax Fund - Department of Tax and Fee Administration	-	10,666	10,698
3366	California Electronic Cigarette Excise Tax Fund	501	1,413	1,458
3407	California Plastic Pollution Mitigation Fund	-	-	698
3410	Lithium Extraction Excise Tax Fund	-	-	149
3414	988 State Suicide and Behavioral Health Crisis Services Fund	149	587	615
3418	Covered Battery-Embedded Waste Recycling Fee Subaccount, Electronic Waste Recovery and Recycling Account	-	-	1,061
3437	Gun Violence Prevention and School Safety Fund	-	1,171	978
	<b>Totals, State Operations</b>	<u>\$640,202</u>	<u>\$711,875</u>	<u>\$743,525</u>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6275025</b>	<b>County Assessment Standards Program</b>			
	<b>State Operations:</b>			
0001	General Fund	\$2,215	\$3,211	\$3,258
	<b>Totals, State Operations</b>	<u>\$2,215</u>	<u>\$3,211</u>	<u>\$3,258</u>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6275050</b>	<b>State-Assessed Property Program</b>			
	<b>State Operations:</b>			
0001	General Fund	\$2,830	\$5,157	\$5,229
	<b>Totals, State Operations</b>	<u>\$2,830</u>	<u>\$5,157</u>	<u>\$5,229</u>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6275075</b>	<b>Timber Tax Program</b>			
	<b>State Operations:</b>			
0965	Timber Tax Fund	\$2,090	\$2,686	\$2,693
	<b>Totals, State Operations</b>	<u>\$2,090</u>	<u>\$2,686</u>	<u>\$2,693</u>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6275100</b>	<b>Sales and Use Tax Program</b>			

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## 7600 California Department of Tax and Fee Administration - Continued

		<u>2023-24*</u>	<u>2024-25*</u>	<u>2025-26*</u>
	<b>State Operations:</b>			
0001	General Fund	\$328,668	\$365,673	\$367,408
0995	Reimbursements	205,070	210,035	230,284
	<b>Totals, State Operations</b>	<b>\$533,738</b>	<b>\$575,708</b>	<b>\$597,692</b>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6275125</b>	<b>Hazardous Substances Tax Program</b>			
	<b>State Operations:</b>			
0001	General Fund	\$625	\$-	\$-
0995	Reimbursements	7,377	7,944	7,975
	<b>Totals, State Operations</b>	<b>\$8,002</b>	<b>\$7,944</b>	<b>\$7,975</b>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6275150</b>	<b>Alcoholic Beverage Tax Program</b>			
	<b>State Operations:</b>			
0001	General Fund	\$4,124	\$4,053	\$4,066
	<b>Totals, State Operations</b>	<b>\$4,124</b>	<b>\$4,053</b>	<b>\$4,066</b>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6275175</b>	<b>Tire Recycling Fee Program</b>			
	<b>State Operations:</b>			
0115	Air Pollution Control Fund	\$-	\$1,070	\$1,085
0226	California Tire Recycling Management Fund	-	1,446	1,437
0995	Reimbursements	1,780	-	-
	<b>Totals, State Operations</b>	<b>\$1,780</b>	<b>\$2,516</b>	<b>\$2,522</b>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6275200</b>	<b>Cigarette and Tobacco Products Tax Program</b>			
	<b>State Operations:</b>			
0001	General Fund	\$2,446	\$3,458	\$3,457
0004	Breast Cancer Fund	354	503	503
0230	Cigarette and Tobacco Products Surtax Fund	4,318	6,174	6,174
0623	California Children and Families First Trust Fund	7,212	10,597	11,900
3304	California Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund	334	969	1,002
3319	Department of Tax and Fee Administration Subaccount, Tobacco Law Enforcement Account, CA Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund	3,009	4,253	4,970
	<b>Totals, State Operations</b>	<b>\$17,673</b>	<b>\$25,954</b>	<b>\$28,006</b>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6275225</b>	<b>Cigarette and Tobacco Products Licensing Program</b>			
	<b>State Operations:</b>			
3067	Cigarette and Tobacco Products Compliance Fund	\$7,820	\$12,577	\$16,681
	<b>Totals, State Operations</b>	<b>\$7,820</b>	<b>\$12,577</b>	<b>\$16,681</b>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6275250</b>	<b>Transportation Fund Tax Program</b>			
	<b>State Operations:</b>			
0001	General Fund	-\$2	\$-	\$-
0061	Motor Vehicle Fuel Account, Transportation Tax Fund	31,943	35,835	36,671
0890	Federal Trust Fund	154	218	221
	<b>Totals, State Operations</b>	<b>\$32,095</b>	<b>\$36,053</b>	<b>\$36,892</b>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6275275</b>	<b>Occupational Lead Poisoning Prevention Fee Program</b>			
	<b>State Operations:</b>			
0070	Occupational Lead Poisoning Prevention Account	\$941	\$1,119	\$1,158
	<b>Totals, State Operations</b>	<b>\$941</b>	<b>\$1,119</b>	<b>\$1,158</b>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6275300</b>	<b>Integrated Waste Management Program</b>			

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**7600 California Department of Tax and Fee Administration - Continued**

		<u>2023-24*</u>	<u>2024-25*</u>	<u>2025-26*</u>
	<b>State Operations:</b>			
0387	Integrated Waste Management Account, Integrated Waste Management Fund	\$434	\$656	\$679
	<b>Totals, State Operations</b>	<u>\$434</u>	<u>\$656</u>	<u>\$679</u>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6275325</b>	<b>Underground Storage Tank Fee Program</b>			
	<b>State Operations:</b>			
0439	Underground Storage Tank Cleanup Fund	\$3,323	\$4,723	\$4,877
	<b>Totals, State Operations</b>	<u>\$3,323</u>	<u>\$4,723</u>	<u>\$4,877</u>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6275350</b>	<b>Oil Spill Prevention Program</b>			
	<b>State Operations:</b>			
0320	Oil Spill Prevention and Administration Fund	\$240	\$385	\$398
	<b>Totals, State Operations</b>	<u>\$240</u>	<u>\$385</u>	<u>\$398</u>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6275375</b>	<b>Energy Resources Surcharge Program</b>			
	<b>State Operations:</b>			
0465	Energy Resources Programs Account	\$155	\$353	\$363
	<b>Totals, State Operations</b>	<u>\$155</u>	<u>\$353</u>	<u>\$363</u>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6275400</b>	<b>Annual Water Rights Fee Program</b>			
	<b>State Operations:</b>			
3058	Water Rights Fund	\$798	\$795	\$824
	<b>Totals, State Operations</b>	<u>\$798</u>	<u>\$795</u>	<u>\$824</u>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6275425</b>	<b>Childhood Lead Poisoning Prevention Fee Program</b>			
	<b>State Operations:</b>			
0080	Childhood Lead Poisoning Prevention Fund	\$311	\$617	\$637
	<b>Totals, State Operations</b>	<u>\$311</u>	<u>\$617</u>	<u>\$637</u>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6275450</b>	<b>Marine Invasive Species Program</b>			
	<b>State Operations:</b>			
0995	Reimbursements	507	645	646
	<b>Totals, State Operations</b>	<u>\$507</u>	<u>\$645</u>	<u>\$646</u>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6275500</b>	<b>Emergency Telephone Users Surcharge Program</b>			
	<b>State Operations:</b>			
0022	State Emergency Telephone Number Account	\$411	\$1,781	\$1,837
3414	988 State Suicide and Behavioral Health Crisis Services Fund	149	587	615
	<b>Totals, State Operations</b>	<u>\$560</u>	<u>\$2,368</u>	<u>\$2,452</u>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6275525</b>	<b>E-Waste Recycling Fee Program</b>			
	<b>State Operations:</b>			
3065	Electronic Waste Recovery and Recycling Account, Integrated Waste Management Fund	\$2,860	\$5,491	\$5,668
3418	Covered Battery-Embedded Waste Recycling Fee Subaccount, Electronic Waste Recovery and Recycling Account	-	-	1,061
	<b>Totals, State Operations</b>	<u>\$2,860</u>	<u>\$5,491</u>	<u>\$6,729</u>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6275550</b>	<b>Lumber Fee Program</b>			
	<b>State Operations:</b>			
3212	Timber Regulation and Forest Restoration Fund	\$668	\$1,369	\$1,416
	<b>Totals, State Operations</b>	<u>\$668</u>	<u>\$1,369</u>	<u>\$1,416</u>
	<b>SUBPROGRAM REQUIREMENTS</b>			

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## 7600 California Department of Tax and Fee Administration - Continued

		<u>2023-24*</u>	<u>2024-25*</u>	<u>2025-26*</u>
<b>6275575</b>	<b>Insurance Tax Program</b>			
	<b>State Operations:</b>			
0001	General Fund	\$423	\$651	\$646
	<b>Totals, State Operations</b>	<u>\$423</u>	<u>\$651</u>	<u>\$646</u>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6275600</b>	<b>Natural Gas Surcharge Program</b>			
	<b>State Operations:</b>			
3015	Gas Consumption Surcharge Fund	\$492	\$942	\$971
	<b>Totals, State Operations</b>	<u>\$492</u>	<u>\$942</u>	<u>\$971</u>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6275650</b>	<b>Prepaid Mobile Telephony Program</b>			
	<b>State Operations:</b>			
3270	Local Charges for Prepaid Mobile Telephony Service Fund	\$623	\$578	\$599
	<b>Totals, State Operations</b>	<u>\$623</u>	<u>\$578</u>	<u>\$599</u>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6275700</b>	<b>Lead-Acid Battery Cleanup Fee Program</b>			
	<b>State Operations:</b>			
3301	Lead-Acid Battery Cleanup Fund	\$892	\$1,671	\$1,726
	<b>Totals, State Operations</b>	<u>\$892</u>	<u>\$1,671</u>	<u>\$1,726</u>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6275725</b>	<b>Cannabis Taxes Program</b>			
	<b>State Operations:</b>			
0001	General Fund	\$152,542	\$-	\$-
3288	Cannabis Control Fund	10,600	-	-
3314	California Cannabis Tax Fund	-150,000	-	-
3333	Cannabis Tax Fund - Department of Tax and Fee Administration	-	10,666	10,698
	<b>Totals, State Operations</b>	<u>\$13,142</u>	<u>\$10,666</u>	<u>\$10,698</u>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6275750</b>	<b>Electronic Cigarette Excise Tax Program</b>			
	<b>State Operations:</b>			
0001	General Fund	\$2	\$-	\$-
3366	California Electronic Cigarette Excise Tax Fund	501	1,413	1,458
	<b>Totals, State Operations</b>	<u>\$503</u>	<u>\$1,413</u>	<u>\$1,458</u>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6275760</b>	<b>County Revenue Property Tax Reimbursement Program</b>			
	<b>State Operations:</b>			
0001	General Fund	\$113	\$361	\$366
	<b>Totals, State Operations</b>	<u>\$113</u>	<u>\$361</u>	<u>\$366</u>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6275775</b>	<b>Small Business Hiring Credit Program</b>			
	<b>State Operations:</b>			
0001	General Fund	\$-	\$42	\$43
	<b>Totals, State Operations</b>	<u>\$-</u>	<u>\$42</u>	<u>\$43</u>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6275800</b>	<b>Lithium Extraction Excise Tax</b>			
	<b>State Operations:</b>			
0001	General Fund	\$538	\$-	\$-
3410	Lithium Extraction Excise Tax Fund	-	-	149
	<b>Totals, State Operations</b>	<u>\$538</u>	<u>\$-</u>	<u>\$149</u>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6275825</b>	<b>Gun Violence Prevention and School Safety Act Program</b>			
	<b>State Operations:</b>			

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**7600 California Department of Tax and Fee Administration - Continued**

		<u>2023-24*</u>	<u>2024-25*</u>	<u>2025-26*</u>
0001	General Fund	\$312	\$-	\$-
3437	Gun Violence Prevention and School Safety Fund	-	1,171	978
	<b>Totals, State Operations</b>	<b>\$312</b>	<b>\$1,171</b>	<b>\$978</b>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6275850</b>	<b>Environmental Mitigation Surcharge Program</b>			
	<b>State Operations:</b>			
3407	California Plastic Pollution Mitigation Fund	\$-	\$-	\$698
	<b>Totals, State Operations</b>	<b>\$-</b>	<b>\$-</b>	<b>\$698</b>
	<b>PROGRAM REQUIREMENTS</b>			
<b>9900</b>	<b>ADMINISTRATION - TOTAL</b>			
	<b>State Operations:</b>			
0995	Reimbursements	-	417	422
	<b>Totals, State Operations</b>	<b>\$-</b>	<b>\$417</b>	<b>\$422</b>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>9900100</b>	<b>Administration</b>			
	<b>State Operations:</b>			
0001	General Fund	\$-	\$65,508	\$65,508
0995	Reimbursements	-	417	422
3333	Cannabis Tax Fund - Department of Tax and Fee Administration	372	372	372
3437	Gun Violence Prevention and School Safety Fund	-	86	-
	<b>Totals, State Operations</b>	<b>\$372</b>	<b>\$66,383</b>	<b>\$66,302</b>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>9900200</b>	<b>Administration - Distributed</b>			
	<b>State Operations:</b>			
0001	General Fund	\$-	-\$65,508	-\$65,508
3333	Cannabis Tax Fund - Department of Tax and Fee Administration	-372	-372	-372
3437	Gun Violence Prevention and School Safety Fund	-	-86	-
	<b>Totals, State Operations</b>	<b>-\$372</b>	<b>-\$65,966</b>	<b>-\$65,880</b>
	<b>TOTALS, EXPENDITURES</b>			
	State Operations	640,202	712,292	743,947
	<b>Totals, Expenditures</b>	<b>\$640,202</b>	<b>\$712,292</b>	<b>\$743,947</b>

† Fiscal year 2023-24 budget information reflects the latest available estimates for this department and/or fund(s). Changes resulting from the final reconciliation of the 2023-24 ending fund balance will be reflected as a prior year adjustment in the 2026-27 Governor’s Budget publication.

**EXPENDITURES BY CATEGORY †**

	1 State Operations			Expenditures		
	Positions			Expenditures		
	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>2023-24*</u>	<u>2024-25*</u>	<u>2025-26*</u>
PERSONAL SERVICES						
Baseline Positions	4,556.0	4,558.7	4,558.7	\$391,891	\$412,786	\$412,733
Other Adjustments	-870.9	-	1.0	-45,789	-6,104	2,521
<b>Net Totals, Salaries and Wages</b>	<b>3,685.1</b>	<b>4,558.7</b>	<b>4,559.7</b>	<b>\$346,102</b>	<b>\$406,682</b>	<b>\$415,254</b>
Staff Benefits	-	-	-	191,149	192,604	200,822
<b>Totals, Personal Services</b>	<b>3,685.1</b>	<b>4,558.7</b>	<b>4,559.7</b>	<b>\$537,251</b>	<b>\$599,286</b>	<b>\$616,076</b>
OPERATING EXPENSES AND EQUIPMENT				\$102,952	\$113,006	\$127,871
SPECIAL ITEMS OF EXPENSES				-1	-	-
<b>TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS</b>				<b>\$640,202</b>	<b>\$712,292</b>	<b>\$743,947</b>

\* Dollars in thousands, except in Salary Range. Numbers may not add or match to other statements due to rounding of budget details.

**7600 California Department of Tax and Fee Administration - Continued**

1 State Operations	Positions			Expenditures		
	2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*

(State Operations)

† Fiscal year 2023-24 budget information reflects the latest available estimates for this department and/or fund(s). Changes resulting from the final reconciliation of the 2023-24 ending fund balance will be reflected as a prior year adjustment in the 2026-27 Governor’s Budget publication.

**DETAIL OF APPROPRIATIONS AND ADJUSTMENTS †**

<b>1 STATE OPERATIONS</b>	<b>2023-24*</b>	<b>2024-25*</b>	<b>2025-26*</b>
<b>0001 General Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$344,836	\$408,774	\$384,473
Allocation for Employee Compensation	-	6,978	-
Allocation for Staff Benefits	-	3,896	-
Section 3.60 Employer Retirement Contribution	-	-7,729	-
Section 4.05 Government Efficiencies Reductions	-	-11,833	-
Section 4.12 Vacancy Savings and Position Elimination Adjustment	-	-17,480	-
Prior Year Balances Available:			
Chapter 56, Statutes of 2022 (transfer to the California Cannabis Tax Fund)	150,000	-	-
<b>Totals Available</b>	<b>\$494,836</b>	<b>\$382,606</b>	<b>\$384,473</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$494,836</b>	<b>\$382,606</b>	<b>\$384,473</b>
<b>0004 Breast Cancer Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$354	\$588	\$503
Allocation for Employee Compensation	-	2	-
Allocation for Staff Benefits	-	1	-
Section 3.60 Employer Retirement Contribution	-	-10	-
Section 4.05 Government Efficiencies Reductions	-	-78	-
<b>Totals Available</b>	<b>\$354</b>	<b>\$503</b>	<b>\$503</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$354</b>	<b>\$503</b>	<b>\$503</b>
<b>0022 State Emergency Telephone Number Account</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$411	\$1,880	\$1,837
Allocation for Employee Compensation	-	7	-
Allocation for Staff Benefits	-	4	-
Section 3.60 Employer Retirement Contribution	-	-55	-
Section 4.05 Government Efficiencies Reductions	-	-55	-
<b>Totals Available</b>	<b>\$411</b>	<b>\$1,781</b>	<b>\$1,837</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$411</b>	<b>\$1,781</b>	<b>\$1,837</b>
<b>0061 Motor Vehicle Fuel Account, Transportation Tax Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$31,943	\$36,758	\$36,671
Allocation for Employee Compensation	-	589	-
Allocation for Staff Benefits	-	321	-
Section 3.60 Employer Retirement Contribution	-	-1,082	-
Section 4.05 Government Efficiencies Reductions	-	-751	-
<b>Totals Available</b>	<b>\$31,943</b>	<b>\$35,835</b>	<b>\$36,671</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$31,943</b>	<b>\$35,835</b>	<b>\$36,671</b>

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**7600 California Department of Tax and Fee Administration - Continued**

<b>1 STATE OPERATIONS</b>	<b>2023-24*</b>	<b>2024-25*</b>	<b>2025-26*</b>
<b>0070 Occupational Lead Poisoning Prevention Account</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$941	\$1,163	\$1,158
Allocation for Employee Compensation	-	18	-
Allocation for Staff Benefits	-	10	-
Section 3.60 Employer Retirement Contribution	-	-37	-
Section 4.05 Government Efficiencies Reductions	-	-35	-
<b>Totals Available</b>	<b>\$941</b>	<b>\$1,119</b>	<b>\$1,158</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$941</b>	<b>\$1,119</b>	<b>\$1,158</b>
<b>0080 Childhood Lead Poisoning Prevention Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$311	\$645	\$637
Allocation for Employee Compensation	-	6	-
Allocation for Staff Benefits	-	3	-
Section 3.60 Employer Retirement Contribution	-	-18	-
Section 4.05 Government Efficiencies Reductions	-	-19	-
<b>Totals Available</b>	<b>\$311</b>	<b>\$617</b>	<b>\$637</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$311</b>	<b>\$617</b>	<b>\$637</b>
<b>0115 Air Pollution Control Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	-	-	\$1,085
Air Pollution Control Fund Appropriation (AB 157)	-	1,081	-
Allocation for Employee Compensation	-	15	-
Allocation for Staff Benefits	-	8	-
Section 3.60 Employer Retirement Contribution	-	-34	-
<b>TOTALS, EXPENDITURES</b>	<b>-</b>	<b>\$1,070</b>	<b>\$1,085</b>
<b>0226 California Tire Recycling Management Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	-	\$2,541	\$1,437
Allocation for Employee Compensation	-	20	-
Allocation for Staff Benefits	-	11	-
California Tire Recycling Management Fund Adjustments (AB 157)	-	-1,081	-
Section 3.60 Employer Retirement Contribution	-	-45	-
<b>TOTALS, EXPENDITURES</b>	<b>-</b>	<b>\$1,446</b>	<b>\$1,437</b>
<b>0230 Cigarette and Tobacco Products Surtax Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$4,318	\$7,216	\$6,174
Allocation for Employee Compensation	-	21	-
Allocation for Staff Benefits	-	12	-
Section 3.60 Employer Retirement Contribution	-	-125	-
Section 4.05 Government Efficiencies Reductions	-	-950	-
<b>Totals Available</b>	<b>\$4,318</b>	<b>\$6,174</b>	<b>\$6,174</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$4,318</b>	<b>\$6,174</b>	<b>\$6,174</b>
<b>0320 Oil Spill Prevention and Administration Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$240	\$403	\$398
Allocation for Employee Compensation	-	4	-
Allocation for Staff Benefits	-	2	-
Section 3.60 Employer Retirement Contribution	-	-12	-
Section 4.05 Government Efficiencies Reductions	-	-12	-
<b>Totals Available</b>	<b>\$240</b>	<b>\$385</b>	<b>\$398</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$240</b>	<b>\$385</b>	<b>\$398</b>

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**7600 California Department of Tax and Fee Administration - Continued**

<b>1 STATE OPERATIONS</b>	<b>2023-24*</b>	<b>2024-25*</b>	<b>2025-26*</b>
<b>0387 Integrated Waste Management Account, Integrated Waste Management Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$434	\$685	\$679
Allocation for Employee Compensation	-	8	-
Allocation for Staff Benefits	-	5	-
Section 3.60 Employer Retirement Contribution	-	-21	-
Section 4.05 Government Efficiencies Reductions	-	-21	-
<b>Totals Available</b>	<b>\$434</b>	<b>\$656</b>	<b>\$679</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$434</b>	<b>\$656</b>	<b>\$679</b>
<b>0439 Underground Storage Tank Cleanup Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$3,323	\$4,922	\$4,877
Allocation for Employee Compensation	-	61	-
Allocation for Staff Benefits	-	33	-
Section 3.60 Employer Retirement Contribution	-	-148	-
Section 4.05 Government Efficiencies Reductions	-	-145	-
<b>Totals Available</b>	<b>\$3,323</b>	<b>\$4,723</b>	<b>\$4,877</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$3,323</b>	<b>\$4,723</b>	<b>\$4,877</b>
<b>0465 Energy Resources Programs Account</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$155	\$370	\$363
Allocation for Employee Compensation	-	3	-
Allocation for Staff Benefits	-	1	-
Section 3.60 Employer Retirement Contribution	-	-11	-
Section 4.05 Government Efficiencies Reductions	-	-10	-
<b>Totals Available</b>	<b>\$155</b>	<b>\$353</b>	<b>\$363</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$155</b>	<b>\$353</b>	<b>\$363</b>
<b>0623 California Children and Families First Trust Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$7,212	\$12,078	\$11,900
Allocation for Employee Compensation	-	43	-
Allocation for Staff Benefits	-	23	-
Section 3.60 Employer Retirement Contribution	-	-243	-
Section 4.05 Government Efficiencies Reductions	-	-1,304	-
<b>Totals Available</b>	<b>\$7,212</b>	<b>\$10,597</b>	<b>\$11,900</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$7,212</b>	<b>\$10,597</b>	<b>\$11,900</b>
<b>0890 Federal Trust Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$154	\$224	\$221
Section 3.60 Employer Retirement Contribution	-	-6	-
<b>Totals Available</b>	<b>\$154</b>	<b>\$218</b>	<b>\$221</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$154</b>	<b>\$218</b>	<b>\$221</b>
<b>0965 Timber Tax Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$2,090	\$2,695	\$2,693
Allocation for Employee Compensation	-	35	-
Allocation for Staff Benefits	-	19	-
Section 3.60 Employer Retirement Contribution	-	-63	-
<b>Totals Available</b>	<b>\$2,090</b>	<b>\$2,686</b>	<b>\$2,693</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$2,090</b>	<b>\$2,686</b>	<b>\$2,693</b>
<b>0995 Reimbursements</b>			
APPROPRIATIONS			

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**7600 California Department of Tax and Fee Administration - Continued**

<b>1 STATE OPERATIONS</b>	<b>2023-24*</b>	<b>2024-25*</b>	<b>2025-26*</b>
Reimbursements	\$214,734	\$219,041	\$239,327
<b>TOTALS, EXPENDITURES</b>	<b>\$214,734</b>	<b>\$219,041</b>	<b>\$239,327</b>
<b>3015 Gas Consumption Surcharge Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$492	\$984	\$971
Allocation for Employee Compensation	-	8	-
Allocation for Staff Benefits	-	4	-
Section 3.60 Employer Retirement Contribution	-	-25	-
Section 4.05 Government Efficiencies Reductions	-	-29	-
<b>Totals Available</b>	<b>\$492</b>	<b>\$942</b>	<b>\$971</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$492</b>	<b>\$942</b>	<b>\$971</b>
<b>3058 Water Rights Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$798	\$811	\$824
Allocation for Employee Compensation	-	26	-
Allocation for Staff Benefits	-	9	-
Section 3.60 Employer Retirement Contribution	-	-26	-
Section 4.05 Government Efficiencies Reductions	-	-25	-
<b>Totals Available</b>	<b>\$798</b>	<b>\$795</b>	<b>\$824</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$798</b>	<b>\$795</b>	<b>\$824</b>
<b>3065 Electronic Waste Recovery and Recycling Account, Integrated Waste Management Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$2,860	\$5,747	\$5,668
Allocation for Employee Compensation	-	54	-
Allocation for Staff Benefits	-	29	-
Section 3.60 Employer Retirement Contribution	-	-172	-
Section 4.05 Government Efficiencies Reductions	-	-167	-
<b>Totals Available</b>	<b>\$2,860</b>	<b>\$5,491</b>	<b>\$5,668</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$2,860</b>	<b>\$5,491</b>	<b>\$5,668</b>
<b>3067 Cigarette and Tobacco Products Compliance Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$7,820	\$12,984	\$16,681
Allocation for Employee Compensation	-	311	-
Allocation for Staff Benefits	-	83	-
Section 3.60 Employer Retirement Contribution	-	-421	-
Section 4.05 Government Efficiencies Reductions	-	-380	-
<b>Totals Available</b>	<b>\$7,820</b>	<b>\$12,577</b>	<b>\$16,681</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$7,820</b>	<b>\$12,577</b>	<b>\$16,681</b>
<b>3212 Timber Regulation and Forest Restoration Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$668	\$1,439	\$1,416
Allocation for Employee Compensation	-	11	-
Allocation for Staff Benefits	-	6	-
Section 3.60 Employer Retirement Contribution	-	-43	-
Section 4.05 Government Efficiencies Reductions	-	-44	-
<b>Totals Available</b>	<b>\$668</b>	<b>\$1,369</b>	<b>\$1,416</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$668</b>	<b>\$1,369</b>	<b>\$1,416</b>
<b>3270 Local Charges for Prepaid Mobile Telephony Service Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$623	\$603	\$599
Allocation for Employee Compensation	-	10	-

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## 7600 California Department of Tax and Fee Administration - Continued

1 STATE OPERATIONS	2023-24*	2024-25*	2025-26*
Allocation for Staff Benefits	-	6	-
Section 3.60 Employer Retirement Contribution	-	-22	-
Section 4.05 Government Efficiencies Reductions	-	-19	-
<b>TOTALS, EXPENDITURES</b>	<b>\$623</b>	<b>\$578</b>	<b>\$599</b>
<b>3288 Cannabis Control Fund</b>			
APPROPRIATIONS			
002 Budget Act appropriation	\$10,600	-	-
<b>Totals Available</b>	<b>\$10,600</b>	-	-
<b>TOTALS, EXPENDITURES</b>	<b>\$10,600</b>	-	-
<b>3301 Lead-Acid Battery Cleanup Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$892	\$1,752	\$1,726
Allocation for Employee Compensation	-	17	-
Allocation for Staff Benefits	-	9	-
Section 3.60 Employer Retirement Contribution	-	-55	-
Section 4.05 Government Efficiencies Reductions	-	-52	-
<b>Totals Available</b>	<b>\$892</b>	<b>\$1,671</b>	<b>\$1,726</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$892</b>	<b>\$1,671</b>	<b>\$1,726</b>
<b>3304 California Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund</b>			
APPROPRIATIONS			
Revenue and Taxation Code section 30130.57(a), (b), and (f)	\$334	\$987	\$1,002
Allocation for Employee Compensation	-	29	-
Allocation for Staff Benefits	-	16	-
Section 3.60 Employer Retirement Contribution	-	-34	-
Section 4.05 Government Efficiencies Reductions	-	-29	-
<b>Totals Available</b>	<b>\$334</b>	<b>\$969</b>	<b>\$1,002</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$334</b>	<b>\$969</b>	<b>\$1,002</b>
<b>3314 California Cannabis Tax Fund</b>			
Less funding provided by General Fund	-150,000	-	-
<b>NET TOTALS, EXPENDITURES</b>	<b>-\$150,000</b>	-	-
<b>3319 Department of Tax and Fee Administration Subaccount, Tobacco Law Enforcement Account, CA Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund</b>			
APPROPRIATIONS			
Revenue and Taxation Code section 30130.57(e)(2) and (f)	\$3,009	\$4,883	\$4,970
Allocation for Employee Compensation	-	142	-
Allocation for Staff Benefits	-	77	-
Section 3.60 Employer Retirement Contribution	-	-154	-
Section 4.05 Government Efficiencies Reductions	-	-695	-
<b>Totals Available</b>	<b>\$3,009</b>	<b>\$4,253</b>	<b>\$4,970</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$3,009</b>	<b>\$4,253</b>	<b>\$4,970</b>
<b>3333 Cannabis Tax Fund - Department of Tax and Fee Administration</b>			
APPROPRIATIONS			
Revenue and Taxation Code section 34019(a)(1)	-	\$10,677	\$10,698
Allocation for Employee Compensation	-	192	-
Allocation for Staff Benefits	-	104	-
Section 3.60 Employer Retirement Contribution	-	-307	-
<b>TOTALS, EXPENDITURES</b>	-	<b>\$10,666</b>	<b>\$10,698</b>
<b>3366 California Electronic Cigarette Excise Tax Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$501	\$1,495	\$1,458
Allocation for Employee Compensation	-	10	-

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**7600 California Department of Tax and Fee Administration - Continued**

<b>1 STATE OPERATIONS</b>	<b>2023-24*</b>	<b>2024-25*</b>	<b>2025-26*</b>
Allocation for Staff Benefits	-	5	-
Section 3.60 Employer Retirement Contribution	-	-53	-
Section 4.05 Government Efficiencies Reductions	-	-44	-
<b>Totals Available</b>	<u>\$501</u>	<u>\$1,413</u>	<u>\$1,458</u>
<b>TOTALS, EXPENDITURES</b>	<u>\$501</u>	<u>\$1,413</u>	<u>\$1,458</u>
<b>3407 California Plastic Pollution Mitigation Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	-	-	\$698
<b>TOTALS, EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>\$698</u>
<b>3410 Lithium Extraction Excise Tax Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	-	\$150	\$149
<b>Totals Available</b>	<u>-</u>	<u>\$150</u>	<u>\$149</u>
Unexpended balance, estimated savings	-	-150	-
<b>TOTALS, EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>\$149</u>
<b>3414 988 State Suicide and Behavioral Health Crisis Services Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$149	\$622	\$615
Allocation for Employee Compensation	-	3	-
Allocation for Staff Benefits	-	1	-
Section 3.60 Employer Retirement Contribution	-	-20	-
Section 4.05 Government Efficiencies Reductions	-	-19	-
<b>Totals Available</b>	<u>\$149</u>	<u>\$587</u>	<u>\$615</u>
<b>TOTALS, EXPENDITURES</b>	<u>\$149</u>	<u>\$587</u>	<u>\$615</u>
<b>3418 Covered Battery-Embedded Waste Recycling Fee Subaccount, Electronic Waste Recovery and Recycling Account</b>			
APPROPRIATIONS			
001 Budget Act appropriation	-	-	\$1,061
<b>TOTALS, EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>\$1,061</u>
<b>3437 Gun Violence Prevention and School Safety Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	-	\$1,200	\$978
Allocation for Employee Compensation	-	7	-
Allocation for Staff Benefits	-	4	-
Section 3.60 Employer Retirement Contribution	-	-40	-
<b>TOTALS, EXPENDITURES</b>	<u>-</u>	<u>\$1,171</u>	<u>\$978</u>
<b>Total Expenditures, All Funds, (State Operations)</b>	<u>\$640,202</u>	<u>\$712,292</u>	<u>\$743,947</u>

† Fiscal year 2023-24 budget information reflects the latest available estimates for this department and/or fund(s). Changes resulting from the final reconciliation of the 2023-24 ending fund balance will be reflected as a prior year adjustment in the 2026-27 Governor’s Budget publication.

**FUND CONDITION STATEMENTS †**

	<b>2023-24*</b>	<b>2024-25*</b>	<b>2025-26*</b>
<u><a href="#">0965 Timber Tax Fund<sup>N</sup></a></u>			
BEGINNING BALANCE	\$2,558	\$4,294	-
Prior Year Adjustments	1,132	-	-
Adjusted Beginning Balance	<u>\$3,690</u>	<u>\$4,294</u>	<u>-</u>
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			

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**7600 California Department of Tax and Fee Administration - Continued**

	2023-24*	2024-25*	2025-26*
Revenues:			
4153000 Sale of Natural Resources	10,287	5,898	\$5,898
4163000 Investment Income - Surplus Money Investments	102	-	-
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	3	-	-
Total Revenues, Transfers, and Other Adjustments	\$10,392	\$5,898	\$5,898
Total Resources	\$14,082	\$10,192	\$5,898
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7600 California Department of Tax and Fee Administration (State Operations)	2,090	2,686	2,693
9350 Shared Revenues (Local Assistance)	7,533	7,236	2,991
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	165	270	214
Total Expenditures and Expenditure Adjustments	\$9,788	\$10,192	\$5,898
FUND BALANCE	\$4,294	-	-
Reserve for economic uncertainties	4,294	-	-
<b><u>3067 Cigarette and Tobacco Products Compliance Fund<sup>s</sup></u></b>			
BEGINNING BALANCE	\$10,681	\$12,076	\$8,412
Prior Year Adjustments	-89	-	-
Adjusted Beginning Balance	\$10,592	\$12,076	\$8,412
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4129000 Other Fees and Licenses	9,949	10,600	10,600
4163000 Investment Income - Surplus Money Investments	462	-	-
4171100 Cost Recoveries - Other	-	3	3
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	101	15	15
Total Revenues, Transfers, and Other Adjustments	\$10,512	\$10,618	\$10,618
Total Resources	\$21,104	\$22,694	\$19,030
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7600 California Department of Tax and Fee Administration (State Operations)	7,820	12,577	16,681
9892 Supplemental Pension Payments (State Operations)	347	322	322
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	861	1,383	979
Total Expenditures and Expenditure Adjustments	\$9,028	\$14,282	\$17,982
FUND BALANCE	\$12,076	\$8,412	\$1,048
Reserve for economic uncertainties	12,076	8,412	1,048
<b><u>3270 Local Charges for Prepaid Mobile Telephony Service Fund<sup>s</sup></u></b>			
BEGINNING BALANCE	-	-	-
Prior Year Adjustments	\$39	-	-
Adjusted Beginning Balance	\$39	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4129200 Other Regulatory Fees	1,787	\$1,164	\$1,164
Total Revenues, Transfers, and Other Adjustments	\$1,787	\$1,164	\$1,164
Total Resources	\$1,826	\$1,164	\$1,164
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7600 California Department of Tax and Fee Administration (State Operations)	623	578	599
9350 Shared Revenues (Local Assistance)	1,203	541	512
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	-	45	53
Total Expenditures and Expenditure Adjustments	\$1,826	\$1,164	\$1,164
FUND BALANCE	-	-	-
<b><u>3319 Department of Tax and Fee Administration Subaccount, Tobacco Law Enforcement Account, CA Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund<sup>s</sup></u></b>			
BEGINNING BALANCE	\$9,872	\$11,223	\$10,125
Prior Year Adjustments	35	-	-

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**7600 California Department of Tax and Fee Administration - Continued**

	2023-24*	2024-25*	2025-26*
Adjusted Beginning Balance	\$9,907	\$11,223	\$10,125
<b>REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS</b>			
Transfers and Other Adjustments			
Revenue Transfer From the California Healthcare Research and Prevention Tobacco Tax Fund (3304) to the Department of Tax and Fee Administration Tobacco Law Enforcement Fund (3319) per Revenue and Taxation Code Section 30130.57(e)(2)	4,325	3,692	3,452
Revenue Transfer from California Healthcare Research and Prevention Tobacco Tax Fund (3304) to the Department of Tax & Fee Administration Tobacco Law Enforcement Fund (3319) per Revenue and Taxation Code Section 30130.57(e)(2)	-	-	-179
Total Revenues, Transfers, and Other Adjustments	\$4,325	\$3,692	\$3,273
Total Resources	\$14,232	\$14,915	\$13,398
<b>EXPENDITURE AND EXPENDITURE ADJUSTMENTS</b>			
7600 California Department of Tax and Fee Administration (State Operations)	3,009	4,253	4,970
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	-	537	368
Total Expenditures and Expenditure Adjustments	\$3,009	\$4,790	\$5,338
<b>FUND BALANCE</b>	\$11,223	\$10,125	\$8,060
Reserve for economic uncertainties	11,223	10,125	8,060
<b><u>3333 Cannabis Tax Fund - Department of Tax and Fee Administration</u><sup>§</sup></b>			
<b>BEGINNING BALANCE</b>	\$1,191	\$2,460	\$2,460
Prior Year Adjustments	1,269	-	-
Adjusted Beginning Balance	\$2,460	\$2,460	\$2,460
<b>REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS</b>			
Transfers and Other Adjustments			
Revenue Transfer from the Cannabis Tax Fund (3314) to the Cannabis Tax Fund - Department of Tax and Fee Administration (3333) per Revenue and Taxation Code Section 34019(a)(1)	-	10,666	10,698
Total Revenues, Transfers, and Other Adjustments	-	\$10,666	\$10,698
Total Resources	\$2,460	\$13,126	\$13,158
<b>EXPENDITURE AND EXPENDITURE ADJUSTMENTS</b>			
7600 California Department of Tax and Fee Administration (State Operations)	-	10,666	10,698
Total Expenditures and Expenditure Adjustments	-	\$10,666	\$10,698
<b>FUND BALANCE</b>	\$2,460	\$2,460	\$2,460
Reserve for economic uncertainties	2,460	2,460	2,460
<b><u>3366 California Electronic Cigarette Excise Tax Fund</u><sup>§</sup></b>			
<b>BEGINNING BALANCE</b>	\$2,374	\$3,745	\$3,037
Prior Year Adjustment	\$1,057	-	-
Adjusted Beginning Balance	\$3,431	\$3,745	\$3,037
<b>REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS</b>			
Revenues:			
4110400 Cigarette Tax	42,555	37,382	37,008
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	20	-	-
Transfers and Other Adjustments			
SB 395 Electronic Cigarette Tax - HCAI Health Professions	-2,091	-1,798	-1,779
SB 395 Electronic Cigarette Tax - Prop 10	-7,053	-4,316	-4,271
SB 395 Electronic Cigarette Tax - Prop 56	-18,122	-17,265	-17,085
SB 395 Electronic Cigarette Tax - Prop 99	-6,903	-6,474	-6,406
SB 395 Electronic Cigarette Tax - Small Rural Hospitals	-4,183	-3,596	-3,559
SB 395 Electronic Cigarette Tax - UC Med Edu	-2,906	-2,517	-2,491
Total Revenues, Transfers, and Other Adjustments	\$1,317	\$1,416	\$1,417
Total Resources	\$4,748	\$5,161	\$4,454
<b>EXPENDITURE AND EXPENDITURE ADJUSTMENTS</b>			
7600 California Department of Tax and Fee Administration (State Operations)	501	1,413	1,458
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	502	711	320

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**7600 California Department of Tax and Fee Administration - Continued**

	2023-24*	2024-25*	2025-26*
Total Expenditures and Expenditure Adjustments	\$1,003	\$2,124	\$1,778
FUND BALANCE	\$3,745	\$3,037	\$2,676
Reserve for economic uncertainties	3,745	3,037	2,676
<b><u>3378 Small Business Hiring Credit Fund<sup>s</sup></u></b>			
BEGINNING BALANCE	\$2,587	\$3,122	\$3,122
Prior Year Adjustments	535	-	-
Adjusted Beginning Balance	\$3,122	\$3,122	\$3,122
Total Resources	\$3,122	\$3,122	\$3,122
FUND BALANCE	\$3,122	\$3,122	\$3,122
Reserve for economic uncertainties	3,122	3,122	3,122
<b><u>3410 Lithium Extraction Excise Tax Fund<sup>s</sup></u></b>			
BEGINNING BALANCE	\$1,400	-	-
Adjusted Beginning Balance	\$1,400	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4129600 Other Regulatory Taxes	-	-	\$6,091
Transfers and Other Adjustments			
Revenue Transfer from the Lithium Extraction Excise Tax Fund (3410) to the Salton Sea Lithium Fund (3412) per Revenue and Taxation Code Section 47100(b)(1)	-	-	-1,218
Revenue Transfer from the Lithium Extraction Excise Tax Fund (3410) to the Salton Sea Lithium Fund (3412) per Revenue and Taxation Code Section 47100(b)(1) MR Update	-	-	1,218
Loan Repayment from the Lithium Extraction Excise Tax Fund (3410) to the General Fund (0001) per Chapter 249 of the Statutes of 2022 (AB 179)	-1,400	-	-
Total Revenues, Transfers, and Other Adjustments	-\$1,400	-	\$6,091
Total Resources	-	-	\$6,091
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7600 California Department of Tax and Fee Administration (State Operations)	-	-	149
Total Expenditures and Expenditure Adjustments	-	-	\$149
FUND BALANCE	-	-	\$5,942
Reserve for economic uncertainties	-	-	5,942
<b><u>3437 Gun Violence Prevention and School Safety Fund<sup>s</sup></u></b>			
BEGINNING BALANCE	-	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4129600 Other Regulatory Taxes	-	\$65,002	\$72,409
Transfers and Other Adjustments			
Loan from the General Fund (0001) to the Gun Violence Prevention and School Safety Fund (3437) per Chapter 231, Statutes of 2023 (AB 28)	\$2,400	-	-
Loan Repayment from the Gun Violence Prevention and School Safety Fund (3437) to the General Fund (0001)	-2,400	2,400	-
Loan from the General Fund (0001) to the Gun Violence Prevention and School Safety Fund (3437) per Chapter 231, Statutes of 2023 (AB 28)	-	-2,400	-
Total Revenues, Transfers, and Other Adjustments	-	\$65,002	\$72,409
Total Resources	-	\$65,002	\$72,409
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
5227 Board of State and Community Corrections (Local Assistance)	-	63,831	71,049
7600 California Department of Tax and Fee Administration (State Operations)	-	1,171	978
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	-	-	382
Total Expenditures and Expenditure Adjustments	-	\$65,002	\$72,409
FUND BALANCE	-	-	-

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**7600 California Department of Tax and Fee Administration - Continued**

† Fiscal year 2023-24 budget information reflects the latest available estimates for this department and/or fund(s). Changes resulting from the final reconciliation of the 2023-24 ending fund balance will be reflected as a prior year adjustment in the 2026-27 Governor’s Budget publication.

**CHANGES IN AUTHORIZED POSITIONS †**

	Positions			Expenditures		
	2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
<b>Baseline Positions</b>	4,556.0	4,558.7	4,558.7	\$391,891	\$412,786	\$412,733
<b>Salary and Other Adjustments</b>	-870.9	-	-	-45,789	-6,104	743
<b>Workload and Administrative Adjustments</b>						
<b>SB 1215 Electronic Waste Recycling Fee Act of 2003: Covered Battery-Embedded Products</b>						
Assoc Accounting Analyst	-	-	0.5	-	-	42
Overtime	-	-	-	-	-	749
Temporary Help	-	-	-	-	-	59
<b>SB 54 Plastic Pollution and Packaging Producer Responsibility Act of 2022</b>						
Assoc Accounting Analyst	-	-	0.5	-	-	42
Overtime	-	-	-	-	-	326
Temporary Help	-	-	-	-	-	130
<b>TOTALS, WORKLOAD AND ADMINISTRATIVE ADJUSTMENTS</b>	<b>-</b>	<b>-</b>	<b>1.0</b>	<b>\$-</b>	<b>\$-</b>	<b>\$1,348</b>
<b>Totals, Adjustments</b>	<b>-870.9</b>	<b>-</b>	<b>1.0</b>	<b>\$-45,789</b>	<b>\$-6,104</b>	<b>\$2,521</b>
<b>TOTALS, SALARIES AND WAGES</b>	<b>3,685.1</b>	<b>4,558.7</b>	<b>4,559.7</b>	<b>\$346,102</b>	<b>\$406,682</b>	<b>\$415,254</b>

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