

CALIFORNIA DEPARTMENT OF FOOD AND AGRICULTURE  
1220 N STREET  
SACRAMENTO, CA 95814

NOTICE OF MODIFICATION TO TEXT OF PROPOSED REGULATIONS

Pursuant to the requirements of Government Code section 11346.8(c), and section 44 of Title 1 of the California Code of Regulations, the Department of Food and Agriculture is providing notice of changes made to proposed regulation section 4304 contained in Title 4, Division 9, Chapter 8, Motor Oil Fee. These changes are in response to comments received regarding the proposed regulation.

Any interested person may present statements or arguments on the modified text to the Division of Measurement Standards, 6790 Florin Perkins Road, Suite 100, Sacramento, CA 95828. Comments may also be submitted by facsimile (FAX) at (916) 229-3026 or by e-mail at [DMS@cdfa.ca.gov](mailto:DMS@cdfa.ca.gov). Comments may be submitted beginning April 23, 2012 and ending May 8, 2012. All written comments received which pertain to the indicated changes will be reviewed and responded to by the Department as part of the compilation of the rulemaking file.

Please limit your comments to the modifications of the original proposal which appears on the attached amendment in double underlined text "underlined" for additions, and double strikethrough text "~~strikethrough~~" for deletions.

Changes to the modified proposal include the following:

**4304. Fees and Returns.**

~~(a) The fee provided for in Section 13431 of the Business and Professions Code is established at two cents (\$0.02) per gallon effective July 1, 1996.~~

~~(b) Each person responsible for the payment of the fee shall file a return with the Department no later than 30 days after the quarter ending September 30, December 31, March 31, and June 30. The return shall be on a form provided by the Department, complete and accompanied by payment of the fee due for such transactions.~~

~~(c) Any return not received by the Cashier, California Department of Food and Agriculture in Sacramento by the dates stated in subsection (b), not complete or not accompanied by the full fee due, is delinquent. A return that is postmarked not later than the fifth day of the month in which the return is due shall be deemed received by the date on which it was due.~~

(a) The motor oil fee provided for in Section 13431 of the Business and Professions Code is established at ~~four cents (\$0.04)~~ three and one half cents (\$0.035) per gallon effective July 1, 2012.

(b) Each person responsible for the payment of the motor oil fee shall file a return with the Department no later than the last day of the month following each quarter ending September 30, December 31, March 31, and June 30. The return shall be on a form provided by the Department, complete and accompanied by payment of the motor oil fee due for such transactions. All motor oil dealers must prepare and submit to the Department a return in accordance with the general requirements for reporting contained in this section.

(1) A return for each quarter must include:

(A) The amount, in gallons, of motor oil imported into California, purchased or manufactured.

(B) The total amount gallons of motor oil with fees paid to suppliers.

(C) The net amount of motor oil gallons to which the fee applied. This is calculated by the gallons reported in A above minus the gallons reported in B above.

(D) The signature and title of the representative of the entity authorized to prepare the return.

(E) The date the return was signed.

(2) Returns and applicable supporting data must be accurate and complete, and computer generated, typed or legibly handwritten in English.

(c) A motor oil dealer may not take a credit on their quarterly motor oil fee return for motor oil that is used for an exempt purpose, pursuant to Business and Professions Code Section 13431, during any quarter. The total gallons sold or purchased must be reported on the motor oil fee return and the return accompanied with the appropriate fees must be submitted to the Department. Motor oil fees paid on motor oil later used for an exempt purpose may be refunded under the provisions of this Chapter upon request of the motor oil dealer.

(d) Any return not received by the Cashier, California Department of Food and Agriculture in Sacramento by the dates stated in subsection (b), not complete or not accompanied by the full fee due, is delinquent. The Department will reject any return that fails to comply with the reporting requirements of this Chapter. All payments to the Department must be made by check, draft, money order or cashier's check payable to the Cashier, Department of Food and Agriculture.

(e) Any motor oil dealer with an annual volume of sales or purchases of motor oil less than 5000 gallons may apply to the Department for authorization to file an annual return. The reporting period shall be established beginning the month in

which the application is accepted. The due date for annual returns is on the last day of the month following the end of the reporting period.

NOTE: Authority cited: Sections 12027 and 13433, Business and Professions Code. Reference: Sections 13431-13433, Business and Professions Code.

These documents, in addition to the rulemaking file which contains all written comments on the original proposal, are available for public inspection at the Division between the hours of 8:00 a.m. and 4:30 p.m. Inquires about this action may be directed to:

Kevin Batchelor, Branch Chief  
Division of Measurement Standards  
6790 Florin Perkins Road, Suite 100  
Sacramento, CA 95828  
(916) 229-3050

DEPARTMENT OF FOOD AND AGRICULTURE  
DIVISION OF MEASUREMENT STANDARDS

4/23/2012  
Date

  
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Kristin J. Macey, Director