

DEPARTMENT OF FOOD AND AGRICULTURE
MODIFIED REGULATION TEXT

TITLE 3. FOOD AND AGRICULTURE
DIVISION 4. PLANT INDUSTRY
CHAPTER 1. CHEMISTRY
SUBCHAPTER 1. FERTILIZING MATERIALS

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2326. Mill Assessments

Article 6. Mill Assessments

2326.1. Fertilizing Materials Mill Assessment Rates

(a) A licensee whose name appears on the label who sells or distributes bulk fertilizing materials, as defined in Food and Agricultural Code Sections 14517 and 14533, to unlicensed purchasers, shall pay to the secretary an assessment of two mills (\$0.002) per dollar of sales for all sales of fertilizing materials. A licensee whose name appears on the label of packaged fertilizing materials, as defined in Food and Agricultural Code Sections 14533 and 14551, shall pay to the secretary an assessment of two mills (\$0.002) per dollar of sales of all sales of fertilizing materials.

(b) In addition to the assessment provided in subdivision (a), the secretary establishes the mill assessment on fertilizing materials products at one mill (\$0.001) per dollar of sales for all sales of fertilizing materials, to provide funding for research and education regarding the use and handling of fertilizing materials pursuant to Food and Agricultural Code section 14611(b).

Note: Authority cited: Sections 407, 14501, 14502, and 14611, Food and Agricultural Code.

Reference: Section 14501, 14517, 14533, 14551, and 14611(b), Food and Agricultural Code.

2326. 2. Fertilizing Materials Sales and Assessment Reporting

The payment required by Section 14611, together with an electronic or paper form containing information prescribed by the secretary, shall be made quarterly within one calendar month after March 31, June 30, September 30, and December 31 of each year, and a form shall be submitted on or before those dates even if no fertilizing materials are sold.

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Note: Authority cited: Sections 407, 14501, 14502, 14611, and 14613, Food and Agricultural Code.

Reference: Section 14501, 14517, 14533, 14551, 14611, and 14613, Food and Agricultural Code.

2326.23. Penalties

For any delinquency in making the payment, or any deficiency in payment of the fertilizing materials mill assessment which is received after the date due (one calendar month after March 31, June 30, September 30, and December 31 of each year), a penalty of 15 percent of the amount which is due shall be added.

Note: Authority cited: Sections 407, 14501, 14502, 14611, and 14613, Food and Agricultural Code.

Reference: Section 14501, 14517, 14533, 14551, 14611, and 14613, Food and Agricultural Code.