



November 21, 2024

NOTICE TO COMMERCIAL FEED INDUSTRY Late Fees for Delinquent Tonnage Reports and Payments

This notice is to inform the commercial feed industry that the California Department of Food and Agriculture (CDFA) Commercial Feed Regulatory Program (CFRP) will be implementing new late fees for the delinquent submission of inspection tonnage tax reports. CFRP has historically assessed late fees for delinquent tonnage tax payments; however, effective October 1, 2024, new regulations were promulgated that further define additional late fees for delinquent tonnage tax reporting. This new late fee assessment is authorized by Food and Agricultural Code Section 15062 and will allow the program to more accurately cover the administrative cost of pursuing delinquent reports.

California Code of Regulations, Title 3, Section 2750 states, in part:

(b) Reports of taxable sales shall be made quarterly to the director not later than one calendar month after March 31, June 30, September 30, and December 31 on a form furnished by the director. Quarterly reports and payments become delinquent on May 1, August 1, November 1, and February 1, for the respective preceding quarter.

(1) Delinquent reports shall be subject to the following late fees based on the amount of tonnage sold or distributed during the quarter.

(A) Delinquent reports for zero tons sold or distributed shall be subject to a late fee of \$100.

(B) Delinquent reports for less than 10,000 tons sold or distributed shall be subject to a late fee of \$200.

(C) Delinquent reports for greater than or equal to 10,000 tons sold or distributed shall be subject to a late fee of \$500

(2) Delinquent payments shall be subject to a late fee of 15 percent of the amount past due. Payments more than 12 months delinquent shall be assessed an additional late fee of one percent per month of the amount past due.

(c) A completed tax report must be filed for each quarter whether or not taxable sales have been made in that period.

The new late fees will apply beginning with 2024 quarter four tonnage tax reports submitted after the January 31, 2025, due date, including zero reports.

Please contact CFRP at feed_lvstk@cdfa.ca.gov for additional information or questions.



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Sincerely,

ORIGINAL SIGNED BY JENNA LEAL

Jenna Leal, Environmental Program Manager II