

Sales/Use/Indirect:

California: New Law Requires Marketplace Facilitators to Register, Collect and Remit Specified Fees

A.B. 1402, signed by gov. 9/30/21. Following marketplace facilitator legislation enacted in 2019 [see *A.B. 147 (2019)* for more details on this legislation], which imposes certain sales and use tax registration, collection and reporting obligations on some marketplace facilitators and marketplace sellers in California on and after October 1, 2019, new law extends California's marketplace facilitator registration, collection, and remittance requirements to include certain fees administered pursuant to California's "Fee Collection Procedures Law" and imposed upon the consumer in relation to some in-state retail sale transactions – for example, California's tire fee, covered electronic waste (eWaste) fee, and lead-acid battery fee. These new requirements are effective January 1, 2022. Please contact us with any questions.

URL: https://leginfo.legislature.ca.gov/faces/billHistoryClient.xhtml?bill_id=202120220AB1402

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