5600. DEFINITIONS, BOARD HEARING PROCEDURES; TAXES AFFECTED BY THIS ARTICLE.

(a) The definitions in sections 5511 and 5512 apply to this chapter, and Board hearings on claims filed under this chapter will be conducted under the hearing procedures set forth in chapter 5 of this division, commencing with section 5510, except as otherwise noted.

(b) This chapter applies to reimbursement claims under any of the following programs:

- Corporate Franchise and Income Tax --
  Personal Income and Bank and Corporation Income Tax
  Revenue and Taxation Code Sections 18401-19802

- Business and Property Taxes --
  Alcoholic Beverage Tax
    California Constitution Article XX, Section 22;
    Revenue and Taxation Code Sections 32001-32557
  California Tire Fee
    Public Resources Code Sections 42860-42895;
    Revenue and Taxation Code Sections 55001-55381
  Childhood Lead Poisoning Prevention Fee
    Health and Safety Code Section 105310;
    Revenue and Taxation Code Sections 43001-43651
  Cigarette and Tobacco Products Tax
    California Constitution Article XIII B, Section 12;
    Revenue and Taxation Code Sections 30001-30481
  Diesel Fuel Tax
    Revenue and Taxation Code Sections 60001-60709
  Emergency Telephone Users Surcharge
    Revenue and Taxation Code Sections 41001-41176
  Energy Resources Surcharge
    Revenue and Taxation Code Sections 40001-40216
  Hazardous Substances Tax
    Revenue and Taxation Code Sections 43001-43651
  Integrated Waste Management Fee
    Revenue and Taxation Code Sections 45001-45984
  Marine Invasive Species Fee Collection Law
    Public Resources Code Sections 71200-71271;
    Revenue and Taxation Code Sections 44000-44008, 55001-55381
  Motor Vehicle Fuel Taxes
    California Constitution Article XIX, Sections 1-9;
    Revenue and Taxation Code Sections 7301-8526
  Natural Gas Surcharge
    Public Utilities Code Sections 890-900;
    Revenue and Taxation Code Sections 55001-55381
  Occupational Lead Poisoning Prevention Fee
    Health and Safety Code Section 105190;
    Revenue and Taxation Code Sections 43001-43651
Oil Spill Response, Prevention and Administration Fees
Revenue and Taxation Code Sections 46001-46751

Private Railroad Car Tax
California Constitution Article XIII, Section 19;
Revenue and Taxation Code Sections 11201-11702

Sales and Use Tax
(including State-administered local sales, transactions and use taxes)
Revenue and Taxation Code Sections 6001-7279.6

Timber Yield Tax
Revenue and Taxation Code Sections 423.5, 431-437, 38101-38908

Underground Storage Tank Maintenance Fee
Revenue and Taxation Code Sections 50101-50162

Use Fuel Tax Law
Revenue and Taxation Code Sections 8601-9355

(c) To the extent that provisions in this chapter are in conflict with the International Fuel Tax Agreement, the provisions of the International Fuel Tax Agreement are controlling.

Note: Authority cited: Section 15606(a), Government Code; Section 893, Public Utilities Code; and Sections 7051, 8251, 9251, 11651, 30451, 32451, 38701, 40171, 41128, 43501, 44003, 45851, 46601, 50152, 55301 and 60601, Revenue and Taxation Code.

Reference: Sections 7091, 8269, 9269, 11657, 21013, 30458.9, 32469, 38708, 40209, 41169, 43520, 45865, 46620, 50156.9, 55330 and 60630, Revenue and Taxation Code.

History: 1. New article 9 (sections 5090-5095) and section adopted 11-19-1997; effective 4-8-1998.
2. Amendment of subsection (b) 7-29-1999; effective 10-31-1999.
3. Amendment of subsection (b) and Note 3-8-2001; effective 7-6-2001.
4. Amendment of subsection (b) 7-26-2004; effective 8-25-2004.
5. Section renumbered (from section 5090), cross-references in subdivision (a) amended, “article” replaced with “chapter” in subdivisions (b) and (c), “regulations” replaced with “provisions” in subdivision (c), and note amended 9-12-2007; effective 2-6-2008.