



# This Week in State Tax (TWIST)

March 16, 2026



## California: CalRecycle publishes manufacturers' list of covered battery-embedded products

California's "Covered Battery-Embedded Product Fee" (CBE fee) became effective for retail sales and leases occurring on or after January 1, 2026. The fee applies at a rate of 1.5 percent of gross receipts from the retail sale or lease of new or refurbished products that contain an embedded battery not designed to be easily removed by the user with commonly used household tools (as defined in [Senate Bill 1215](#)). The fee is set by the Department of Resources Recycling and Recovery (CalRecycle), imposed on consumers, collected by retailers at the point of sale, and administered by the California Department of Tax and Fee Administration (CDTFA). The first quarterly return for the fee is due on or before April 30, 2026.

Following implementation, CalRecycle compiled a [non-comprehensive list](#) of approximately 29,000 products that manufacturers, as part of their obligations under the law, have identified as including a covered battery. The list spans a range of products, including A/C units, ovens, stoves, microwaves, hot water heaters, washing machines, dryers, printers, scanners, guitars, earbuds, baby monitors, video game controllers, GPS units, coffee makers, and similar products. CalRecycle notes that it is not endorsing the accuracy of the lists submitted by manufacturers or otherwise confirming that the identified products are covered battery-embedded products, or that the list is complete.

As a reminder, retailers are prohibited from selling covered battery-embedded products sourced from manufacturers that are not in compliance with the law which requires them to report to CalRecycle on affected products as well as provide a variety of information to consumers and retailers. Products must be clearly labeled with the name of the manufacturer or the manufacturer's brand label. In addition, manufacturers must indicate the chemistry of the battery on a label or its website. For further information on the fee, please review our previous [TWIST from September 2025](#) or contact [Jim Kuhl](#).

Learn about us:



[kpmg.com](https://www.kpmg.com)

INTERNAL USE ONLY

© 2026 KPMG LLP, a Delaware limited liability partnership, and its subsidiaries are part of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved. USCS039001

The KPMG name and logo are trademarks used under license by the independent member firms of the KPMG global organization.