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GOVERNMENT CODE - GOV

TITLE 2. GOVERNMENT OF THE STATE OF CALIFORNIA [8000 - 22980] (Title 2 enacted by Stats. 1943, Ch. 134.)

DIVISION 3. EXECUTIVE DEPARTMENT [11000 - 15990.3] (Division 3 added by Stats. 1945, Ch. 111.)

PART 8.7. California Department of Tax and Fee Administration [15570 - 15570.100] (Part 8.7 added by Stats. 2017, Ch. 16, Sec. 5.)

CHAPTER 4. Regulations [15570.40 - 15570.42] (Chapter 4 added by Stats. 2017, Ch. 16, Sec. 5.)

[15570.40.](#) (a) The department may adopt regulations as necessary or appropriate to carry out the purposes of this part.

(b) Chapter 3.5 (commencing with Section 11340) of Part 1 shall not apply to any standard, criterion, procedure, determination, rule, notice, or guideline established or issued by the department before January 1, 2022, including, but not limited to, any regulation adopted, amended, or repealed by the department and filed with the Office of Administrative Law before January 1, 2022.

(c) Until January 1, 2019, the adoption and readoption of emergency regulations to carry out the department's duties, powers, and responsibilities pursuant to this part shall be deemed to be an emergency and necessary for the immediate preservation of the public peace, health and safety, or general welfare for purposes of Sections 11346.1 and 11349.6, and the department is hereby exempted from the requirement that it describe facts showing the need for immediate action and from review of the emergency regulations by the Office of Administrative Law.

(Amended by Stats. 2021, Ch. 432, Sec. 6. (SB 824) Effective January 1, 2022.)

[15570.42.](#) Pursuant to Article 1 (commencing with Section 7922.630) of Chapter 2 of Part 3 of Division 10 of Title 1, the department shall adopt regulations to establish procedures and guidelines to access public records. These regulations shall facilitate maximum public accessibility to the department's public records. These regulations shall specifically identify and describe the types of public records pertaining to the tax and the fee programs administered by the department.

(Amended by Stats. 2021, Ch. 615, Sec. 181. (AB 474) Effective January 1, 2022. Operative January 1, 2023, pursuant to Sec. 463 of Stats. 2021, Ch. 615.)