



SPECIAL NOTICE

CALIFORNIA DEPARTMENT
OF TAX AND FEE
ADMINISTRATION
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Sacramento, CA 95814

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CDTFA WEBSITE
www.cdtfa.ca.gov

CUSTOMER SERVICE CENTER
1-800-400-7115

CRS
711

Tax Rates for Motor Vehicle and Diesel Fuels

Rates in Effect from July 1, 2021, through June 30, 2022

| Sales and Use Tax Rates | | |
|-------------------------------|-----------------------|--------------------------|
| Type of Fuel | Prepayment per Gallon | Sales and Use Tax Rates* |
| Gasoline (motor vehicle fuel) | 5.5 cents (\$0.055) | 2.25% |
| Aircraft jet fuel | 7.5 cents (\$0.075) | 7.25% |
| Diesel fuel | 27 cents (\$0.270) | 13.0% |
| Aviation gasoline | Not applicable | Not applicable |

* You must add district taxes where applicable. District tax rates for your area are available on the California Department of Tax and Fee Administration (CDTFA) website at www.cdtfa.ca.gov/formspubs/cdtfa105.pdf.

| Excise Tax Rates per Gallon | | |
|--------------------------------|-----------------------|------------------------|
| Type of Fuel | Through June 30, 2021 | Effective July 1, 2021 |
| Gasoline (motor vehicle fuel) | 50.5 cents (\$0.505) | 51.1 cents (\$0.511) |
| Aircraft jet fuel ¹ | 2 cents (\$0.02) | 2 cents (\$0.02) |
| Diesel fuel | 38.5 cents (\$0.385) | 38.9 cents (\$0.389) |
| Aviation gasoline ¹ | 18 cents (\$0.18) | 18 cents (\$0.18) |

¹ Excise taxes on aircraft jet fuel and aviation gasoline are not subject to an annual adjustment.

How are the sales tax prepayment rates determined?

The prepayment rate for each gallon of gasoline, aircraft jet fuel, and diesel fuel is calculated at 80 percent of the combined state and local sales tax on the average selling price of the fuel, excluding sales tax, as reported by industry publications. By March 1 of each year, we are required to establish the sales tax prepayment rates. We may adjust these rates during the year if changes in fuel prices cause fuel retailers to prepay too much or too little tax. We will notify you by special notice if this occurs.

How are the excise tax rates determined?

We are required to adjust the motor vehicle fuel and diesel fuel excise tax rates on July 1 of each year, based on the percentage change in the California Consumer Price Index as calculated by the Department of Finance.

For more information

If you have questions regarding this notice, you may call our Customer Service Center at 1-800-400-7115 (CRS:711). Customer service representatives are available Monday through Friday from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.

For additional resources, please see the *Tax Guide for Gas Station Operators* at www.cdtfa.ca.gov/industry/gas-stations.htm. You may also view current and previous rates at www.cdtfa.ca.gov/taxes-and-fees/prepayment-rates-fuels.htm.