



# SPECIAL NOTICE

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION  
450 N Street  
Sacramento, CA 95814

## Sales and Use Tax Rates for Motor Vehicle and Diesel Fuels

Rates in Effect from July 1, 2023, through June 30, 2024

**GAVIN NEWSOM**  
Governor

**AMY TONG**  
Secretary  
Government Operations Agency

**NICOLAS MADUROS**  
Director

CDTFA WEBSITE  
[www.cdtfa.ca.gov](http://www.cdtfa.ca.gov)

CUSTOMER SERVICE CENTER  
1-800-400-7115  
CRS  
711

Sales and Use Tax Rates		
Type of Fuel	Prepayment Per Gallon	Sales and Use Tax Rates*
Gasoline (motor vehicle fuel)	8 cents (\$0.080)	2.25%
Aircraft jet fuel	18.5 cents (\$0.185)	7.25%
Aviation gasoline	Not applicable	Not applicable

Sales and Use Tax Rates				
Type of Fuel	Prepayment Per Gallon		Sales and Use Tax Rate*	
	July 1, 2023, through September 30, 2023	October 1, 2023, through June 30, 2024	Current through September 30, 2023	October 1, 2023, through June 30, 2024
Diesel fuel	34.5 cents (\$0.345)	50 cents (\$0.500)	9.0625%	13.00%

\* You must add district taxes where applicable. District taxes continue to apply to sales and purchases of diesel fuel and are not included in the AB 194 partial sales and use tax exemption. District tax rates for your area are available on our website at [www.cdtfa.ca.gov/formspubs/cdtfa105.pdf](http://www.cdtfa.ca.gov/formspubs/cdtfa105.pdf).

### 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. We are required to establish the sales tax prepayment rates by March 1 of each year. The sales tax prepayment rate for diesel fuel is scheduled to change on October 1, 2023, as the partial exemption for the sale of diesel fuel is set to expire on September 30, 2023. We may continue to adjust these rates during the year if changes in fuel prices cause fuel retailers to prepay too much or too little tax.

### Excise tax rates

Adjustments to excise tax rates for gasoline, diesel fuel, aviation gasoline, and aircraft jet fuel have not yet been determined. We will send a separate notice advising you of the excise tax rates prior to July 1, 2023.

### For more information

If you have questions regarding this notice, you may visit our website at [www.cdtfa.ca.gov](http://www.cdtfa.ca.gov), or call our Customer Service Center at 1-800-400-7115 (CRS:711). Customer service representatives are available Monday through Friday from 7:30 a.m. to 5:00 p.m. (Pacific time), except state holidays.

For additional information about fuel taxes, please see our Tax Guide for Gas Station Operators at [www.cdtfa.ca.gov/industry/gas-stations.htm](http://www.cdtfa.ca.gov/industry/gas-stations.htm). You may also view current and previous prepayment rates at [www.cdtfa.ca.gov/taxes-and-fees/prepayment-rates-fuels.htm](http://www.cdtfa.ca.gov/taxes-and-fees/prepayment-rates-fuels.htm).