



SPECIAL NOTICE

CALIFORNIA DEPARTMENT
OF TAX AND FEE
ADMINISTRATION
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CDTFA WEBSITE
www.cdtfa.ca.gov

CUSTOMER SERVICE CENTER
1-800-400-7115

CRS
711

Sales and Use Tax Rate for Diesel Fuel Changes October 1, 2023

The sales and use tax rate for diesel fuel will increase from 9.0625 percent to 13.00 percent. The temporary, partial sales and use tax exemption (3.9375 percent) on the sale, storage, use, or other consumption of diesel fuel will expire on September 30, 2023¹. The new rate is as follows:

Sales and Use Tax Rates				
Type of Fuel	Prepayment per Gallon		Sales and Use Tax Rate*	
	July 1, 2022, 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 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.

Were there any other fuel rate changes?

No. Although the sales and use tax partial exemption on diesel fuel is expiring, the previous sales and use tax rates for gasoline, aircraft jet fuel, and aviation gasoline remain in effect. The previous excise tax rates for all motor vehicle and diesel fuels also continue to be in effect. You may view these rates at www.cdtfa.ca.gov/taxes-and-fees/sales-tax-rates-for-fuels.htm.

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 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. You may also view current and previous prepayment rates at www.cdtfa.ca.gov/taxes-and-fees/prepayment-rates-fuels.htm.

¹ Assembly Bill 194 (Stats. 2022, ch. 55)