STATE OF CALIFORNIA

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION
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International Fuel Tax Agreement (IFTA) Registration and Reporting Requirements for Alternative Fuels: Electricity, Hydrogen, and Hythane

All fuels defined in the IFTA Articles of Agreement must be reported on an IFTA tax return. This includes alternative fuels such as electricity, hydrogen, and hythane.

Interstate carriers must register their qualified motor vehicles propelled using electricity, hydrogen, or hythane for an IFTA license and decals, and they must report all miles driven and fuel purchased on their IFTA returns.

A qualified motor vehicle is one that is used or designed to transport people or property and meets any of the following requirements:

- Has three or more axles regardless of weight, or
- Has two axles and a gross vehicle or registered gross vehicle weight of more than 26,000 pounds or 11,797 kilograms, or
- Is used in a combination that has a combined or registered gross vehicle weight of more than 26,000 pounds or 11,797 kilograms.

Although California does not currently have IFTA tax rates for electricity, hydrogen, or hythane fuel types, other states do. Therefore, carriers in California who use these fuel types in the power unit of their vehicle must still report on their IFTA returns their mileage and fuel using kilowatt-hours (kWh) for electricity, diesel gallon equivalents for hydrogen, and gasoline gallon equivalents for hythane.

When California establishes an IFTA tax rate for any of these fuels, we will notify you by email.

Tax Rates

The IFTA Tax Rates webpage contains the tax rates for each jurisdiction's fuel type.

Registration

If you have not registered your qualified motor vehicle that is propelled by electricity, hydrogen, or hythane, please do so now. You can log in to your IFTA account through our Online Services webpage to add vehicles propelled by electricity, hydrogen, or hythane.

If you don't currently have an IFTA account with us or need a username and password, please visit our Online Services webpage and select *Sign Up Now*.

For More Information

Please see our *International Fuel Tax Agreement (IFTA) and Interstate User Diesel Fuel Tax* guide. You . You may also call our Customer Service Center at 1-800-400-7115 (TTY:711) and select the option for *Special Taxes and Fees*. Customer Service Representatives are available Monday through Friday from 7:30 a.m. to 5:00 p.m. (Pacific time), except state holidays.

Visit our website to subscribe to our email lists and receive newsletters, tax and fee updates, and other announcements.