



# SPECIAL NOTICE

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

**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

## Tax Rates for Motor Vehicle and Diesel Fuels

Rates in Effect from July 1, 2022, through June 30, 2023

Sales and Use Tax Rates		
Type of Fuel	Prepayment Per Gallon	Sales and Use Tax Rates*
Gasoline (motor vehicle fuel)	9 cents (\$0.090)	2.25%
Aircraft jet fuel	18 cents (\$0.180)	7.25%
Diesel fuel	47 cents (\$0.470)	13.0%
Aviation gasoline	Not Applicable	Not Applicable

\*You must add district taxes where applicable. 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).

Excise Tax Rates Per Gallon		
Type of Fuel	Through June 30, 2022	Effective July 1, 2022
Gasoline (motor vehicle fuel)	51.1 cents (\$0.511)	53.9 cents (\$0.539)
Aircraft jet fuel <sup>1</sup>	2 cents (\$0.02)	2 cents (\$0.02)
Diesel fuel	38.9 cents (\$0.389)	41.0 cents (\$0.410)
Aviation gasoline <sup>1</sup>	18 cents (\$0.18)	18 cents (\$0.18)

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

### Potential Legislation That May Impact Fuel Tax Rates

We are aware of proposals to change the laws for both sales and use tax and excise tax that may impact the sales tax prepayment rates and fuel tax rates. If there are any changes made that will affect these tax rates, you will receive another notification from us.

### 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. The yearly adjustments are 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 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).