



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

TTY
711

REVISED

Tax Rates for Motor Vehicle and Diesel Fuels

Rates in Effect from July 1, 2024, through June 30, 2025

| 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 | 15 cents (\$0.150) | 7.25% |
| Diesel fuel | 44.5 cents (\$0.445) | 13.00% |
| 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.

| Excise Tax Rates per Gallon | | |
|-------------------------------|-----------------------|------------------------|
| Type of Fuel | Through June 30, 2024 | Effective July 1, 2024 |
| Gasoline (motor vehicle fuel) | 57.9 cents (\$0.579) | 59.6 cents (\$0.596) |
| Aircraft jet fuel** | 2 cents (\$0.02) | 2 cents (\$0.02) |
| Diesel fuel | 44.1 cents (\$0.441) | 45.4 cents (\$0.454) |
| Aviation gasoline | 18 cents (\$0.18) | 18.6 cents (\$0.186) |

** The excise tax on aircraft jet fuel is not subject to an annual adjustment.

How are the sales and use tax prepayment rates determined?

We calculate the prepayment rate for each gallon of gasoline, aircraft jet fuel, and diesel fuel 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.¹ 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.

How are the excise tax rates determined?

We are required to adjust the motor vehicle fuel² and diesel fuel³ 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, call our Customer Service Center at 1-800-400-7115 (TTY: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 Fuel Tax and Fee Guides at www.cdtfa.ca.gov/taxes-and-fees/fuel-tax-and-fee-guides/ or 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 www.cdtfa.ca.gov/lawguides/vol1/sutl/6480-1.html

² www.cdtfa.ca.gov/lawguides/vol3/mvftl/mvftl-7360.html

³ www.cdtfa.ca.gov/lawguides/vol3/dftl/dftl-60050.html