



Special Notice

CALIFORNIA DEPARTMENT
OF TAX AND FEE
ADMINISTRATION
450 N STREET
SACRAMENTO, CA 95814

EDMUND G. BROWN JR.
Governor

MARYBEL BATJER
Secretary
Government Operations Agency

NICOLAS MADUROS
Director

CDTFA WEBSITE
www.cdtfa.ca.gov

CUSTOMER SERVICE CENTER
1-800-400-7115

TTY
711

Tax Rates for Motor Vehicle and Diesel Fuels

Rates in Effect from July 1, 2018, through June 30, 2019

Sales and Use Tax Rates		
Type of Fuel	Prepayment Per Gallon	Sales and Use Tax Rates*
Gasoline (motor vehicle fuel)	6 cents (\$0.06)	2.25%
Aircraft jet fuel	10.5 cents (\$0.105)	7.25%
Diesel fuel	31 cents (\$0.31)	13.0%
Aviation gasoline	Not Applicable	Not Applicable

* You must add district taxes where applicable. District tax rates for your area are available on the California Department of Tax and Fee Administration (CDTFA) website at <http://www.cdtfa.ca.gov/formspubs/cdtfa105.pdf>.

Excise Tax Rates Per Gallon		
Type of Fuel	Through June 30, 2018	Effective July 1, 2018
Gasoline (motor vehicle fuel)	41.7 cents (\$0.417)	TBD ¹
Aircraft jet fuel ²	2 cents (\$0.02)	2 cents (\$0.02)
Diesel fuel	36 cents (\$0.36)	36 cents (\$0.36)
Aviation gasoline ²	18 cents (\$0.18)	18 cents (\$0.18)

¹ CDTFA will advise taxpayers of the excise tax rate operative July 1, 2018, for motor vehicle fuel in a separate notice.

² Excise taxes on aircraft jet fuel and aviation gasoline are not subject to an annual adjustment.

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, the CDTFA is required to establish the sales tax prepayment rates. The CDTFA may adjust these rates during the year if changes in fuel prices cause fuel retailers to prepay too much or too little tax. The CDTFA will notify you by special notice if this occurs.

For more information

If you have additional questions regarding this notice, you may call the CDTFA Customer Service Center at 1-800-400-7115 (TTY: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 resources, please see the Tax Guide for Gas Station Operators at www.cdtfa.ca.gov/industry/gas-stations.htm. You may also view current and previous rates at www.cdtfa.ca.gov/taxes-and-fees/prepayment-rates-fuels.htm