



SPECIAL NOTICE

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1-800-400-7115

CRS
711

Sales and Use Tax Exemption for Vehicles Used in Out-of-State or Interstate Commerce Is Expanded to Include Used Trailers and Semi-Trailers

Effective October 8, 2023, the sales and use tax exemption for sales or purchases of certain new, used and remanufactured trucks, and new or remanufactured trailers and semi-trailers used out-of-state or in interstate or foreign commerce, was expanded to include sales and purchases of certain used trailers and semi-trailers.¹ In addition, the sunset date for the exemption was extended to January 1, 2029.

What documentation do I need?

To claim an exemption, a purchaser should submit [CDTFA-837, Affidavit for Section 6388 or 6388.5 Exemption from California Sales and Use Tax](#),² or an alternative acceptable affidavit and all supporting documents to the dealer, manufacturer, or remanufacturer. Vehicles delivered to a purchaser under this exemption must be removed from this state, either within 30 days if the vehicle was manufactured outside of California, or within 75 days if the vehicle was manufactured in California and will be used exclusively out-of-state or in interstate or foreign commerce thereafter.

For more information

For additional information regarding this exemption, please see special notice L-721, *Sales and Use Tax Exemption Expanded to Include Trucks Used Out-of-State or in Interstate or Foreign Commerce* at www.cdtfa.ca.gov/formspubs/l721.pdf and special notice L-788, *Sales and Use Tax Exemption for Trucks Used Out-of-State or in Interstate or Foreign Commerce to Include International Registration Plan Registered Vehicles* at www.cdtfa.ca.gov/formspubs/l788.pdf. Please also review our *Tax Guide for Motor Vehicle Dealers* at www.cdtfa.ca.gov/industry/used-vehicle-dealers.htm.

If you have any questions, 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.

¹ [Assembly Bill 314 \(Stats. 2023, ch. 427\)](#)

The sales and purchases of used trailers and semi-trailers prior to October 8, 2023, are not subject to the expanded Revenue & Taxation Code section 6388.5 exemption.

² Available at www.cdtfa.ca.gov/formspubs/cdtfa837.pdf.