



# SPECIAL NOTICE

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

**GAVIN NEWSOM**  
Governor

**YOLANDA RICHARDSON**  
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, 2020, through June 30, 2021

Sales and Use Tax Rates		
Type of Fuel	Prepayment Per Gallon	Sales and Use Tax Rates*
Gasoline (motor vehicle fuel)	5 cents (\$0.05)	2.25%
Aircraft jet fuel	8.1 cents (\$0.081)	7.25%
Diesel fuel	26 cents (\$0.26)	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 [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, 2020	Effective July 1, 2020
Gasoline (motor vehicle fuel)	47.3 cents (\$0.473)	50.5 cents (\$0.505)
Aircraft jet fuel <sup>1</sup>	2 cents (\$0.02)	2 cents (\$0.02)
Diesel fuel	36 cents (\$0.36)	38.5 cents (\$0.385)
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.

### 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, 2020, and every July 1 thereafter, by 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 resources, please see the *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 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).



### Be Counted!

Have you filled out your #2020Census? If not, visit [californiacensus.org](http://californiacensus.org) today and take the Census now! Remember, the Census will never ask about your citizenship status or for your social security number, bank details, payment, or a donation. Remind your friends and family to #BeCounted for our future so resources are allocated for programs that help children, seniors, and families that need the hospitals, education, transportation, and first responders in your area. Your 2020 Census data is safe, protected, and confidential.

Complete your Census today! #ICount #CaliforniaForAll