



# SPECIAL NOTICE

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Director

CDTFA WEBSITE  
[www.cdtfa.ca.gov](http://www.cdtfa.ca.gov)

CUSTOMER SERVICE CENTER  
1-800-400-7115

CRS  
711

## Sales and Use Tax Exemption for Trucks Used Out-of-State or in Interstate or Foreign Commerce to Include International Registration Plan Registered Vehicles

On September 30, 2020, Senate Bill (SB) 1473 (Stats. 2020, ch. 371)<sup>1</sup> amended Revenue and Taxation Code (R&TC) section 6388.5 to clarify that purchasers of certain new, used, or remanufactured trucks registered under the International Registration Plan (IRP) may submit written evidence of the purchaser's United States Department of Transportation Number or Unified Carrier Registration System filing in lieu of an out-of-state license and registration. This amendment is declarative of existing law and is operative from January 1, 2020, through December 31, 2023. The IRP is an international highway program that facilitates commercial vehicle registration and operation among the states and Canada.

### IRP Truck Documentation Requirements

A purchaser should submit our form, [CDTFA-837, Affidavit for Section 6388 or 6388.5 Exemption from California Sales and Use Tax](#), or an alternative acceptable affidavit and all supporting documents to the manufacturer, remanufacturer, or dealer. On or after January 1, 2020, affidavits that indicate the truck was registered under the IRP will be considered valid, provided the purchaser furnished written evidence of IRP registration and met all the other requirements for exemption.

### For More Information

For additional information regarding AB 321 and the documentation requirements for the 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](http://www.cdtfa.ca.gov/formspubs/l721.pdf) or our *Tax Guide for Motor Vehicle Dealers* at [www.cdtfa.ca.gov/industry/used-vehicle-dealers.htm](http://www.cdtfa.ca.gov/industry/used-vehicle-dealers.htm). Our form, CDTFA-837, *Affidavit for Section 6388 and 6388.5 Exemption from California Sales and Use Tax*, is also available at [www.cdtfa.ca.gov/formspubs/cdtfa837.pdf](http://www.cdtfa.ca.gov/formspubs/cdtfa837.pdf).

*Please note:* Special Notice L-721 was drafted prior to the enactment of SB 1473 and does not contain information concerning IRP registration.

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 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.

<sup>1</sup>[leginfo.ca.gov/faces/billNavClient.xhtml?bill\\_id=201920200SB1473](http://leginfo.ca.gov/faces/billNavClient.xhtml?bill_id=201920200SB1473)