



SPECIAL NOTICE

CALIFORNIA DEPARTMENT
OF TAX AND FEE
ADMINISTRATION
651 Bannan Street, Suite 100
Sacramento, CA 95811

GAVIN NEWSOM
Governor

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Secretary
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Director

CDTFA WEBSITE
www.cdtfa.ca.gov

CUSTOMER SERVICE CENTER
1-800-400-7115

TTY
711

Sales and Use Tax Rates for Motor Vehicle and Diesel Fuels

Rates in effect from July 1, 2025, through June 30, 2026

Sales and Use Tax Rates		
Type of Fuel	Prepayment per Gallon	Sales and Use Tax Rates*
Gasoline (motor vehicle fuel)	7.5 cents (\$0.075)	2.25%
Aircraft jet fuel	12.5 cents (\$0.125)	7.25%
Diesel fuel	38.5 cents (\$0.385)	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.

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?

Adjustments to excise tax rates for gasoline, diesel fuel, aviation gasoline, and aircraft jet fuel have not yet been determined. We will send a separate notice advising you of the excise tax rates prior to July 1, 2025.

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