CDTFA-231-DB (FRONT) REV. 4 (5-26)

CERTIFICATE OF EXEMPT BUS OPERATION

STATE OF CALIFORNIA
CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

To support ultimate vendor's claim for a credit, payment, or refund of Diesel Fuel Tax, Revenue and Taxation Code section 60502 for fuel sold to an exempt bus operation, Revenue and Taxation Code section 60039

☐ **NEW CERTIFICATE** ☐ **RENEWAL CERTIFICATE**

SELLER'S NAME

SELLER'S ADDRESS (*street, city, state, ZIP Code*)

SELLER'S FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN)	SELLER'S CDTFA DIESEL FUEL TAX NUMBER

The undersigned buyer hereby certifies the following under penalty of perjury. **Buyer is not a charter party carrier of passengers** (*see definition of charter party carrier on back of form*). Buyer will use the undyed diesel fuel in the capacity of an exempt bus operation as:

☐ A transit district, transit authority, city, or county owning and operating a local transit system itself or through a wholly owned nonprofit corporation.

☐ A private entity providing transportation services for the transportation of people under contract with a public agency authorized to provide public transportation services.

☐ A passenger stage corporation licensed by the Public Utilities Commission when the motor vehicles of the passenger stage corporation are exclusively operated in urban or suburban areas or between cities in close proximity for the transportation of persons for hire, compensation or profit, where one way route mileage does not exceed 50 miles.

☐ A common carrier of passengers operating exclusively on any line or lines within the limits of a single city between fixed termini or over a regular route, 98 percent of whose operations, as measured by total route mileage operated, are exclusively within the limits of a single city, and who is not a passenger stage corporation subject to the jurisdiction of the Public Utilities Commission.

☐ A school district, community college district, or county superintendent of schools owning, leasing, or operating buses for the purpose of transporting pupils to and from school and for other school or college activities involving pupils, including, but not limited to, field trips and athletic contests; or a private entity providing such transportation services to a school district, community college district or county superintendent of schools under contract.

THIS CERTIFICATE APPLIES TO THE FOLLOWING (*check applicable box and complete as necessary*):

BUYER EXEMPT BUS OPERATOR LICENSE NUMBER

☐ This is a certificate covering all purchases to be used in an exempt bus operation.

EFFECTIVE DATE	EXPIRATION DATE (*not more than one year after effective date*)

☐ This is a single purchase certificate: Invoice or delivery ticket number _____ Number of gallons _____

☐ This is a certificate for _____ percent of all purchases to be used in an exempt bus operation.

EFFECTIVE DATE	EXPIRATION DATE (*not more than one year after effective date*)

Note: *Buyer must provide a new certificate to the seller one year from the effective date, or if any information in this certificate changes.*

If Buyer uses the diesel fuel to which this certificate relates for a purpose other than stated in the certificate, Buyer will be liable for state excise tax. California Diesel Fuel Tax is payable immediately upon use to the California Department of Tax and Fee Administration, PO Box 942879, Sacramento, CA 94279-0030.

Buyer understands that the fraudulent use of this certificate may subject Buyer and all parties making such fraudulent use of this certificate to a fine or imprisonment, or both, together with the cost of prosecution.

BUYER TYPE OF BUSINESS (*check one*)

☐ Sole Owner ☐ Husband/wife Co-owners ☐ Registered Domestic Partnership ☐ Partnership ☐ Corporation ☐ Limited Liability Company ☐ Other (*please specify*):

LIST PARTNERS (*if partnership*)

NAME OF BUYER/BUSINESS OWNER (*print or type*)	BUYER/OWNER FEIN

DBA

BUYER/OWNER SSN (*husband/wife co-ownership, registered domestic partnership or partnerships–list SSN for each partner*)	CORPORATION OR LLC ID (*list number from Secretary of State*)

PHYSICAL ADDRESS OF BUYER/BUSINESS (*street, city, state, ZIP Code*)

MAILING ADDRESS OF BUYER/BUSINESS (*if different from physical address*)

BULK DELIVERY ADDRESS (*if different from physical address*)

TELEPHONE NUMBER OF BUYER/BUSINESS	EMAIL

LIST ALL CURRENT PERMITS OR CERTIFICATES BY TYPE AND NUMBER ISSUED TO BUYER BY THE PUBLIC UTILITIES COMMISSION:

CERTIFICATION

To the best of my knowledge all of the information on this certificate is accurate, and is signed under penalty of perjury. If signed by other than the Buyer, I certify that I have authority to bind the Buyer.

AUTHORIZED SIGNATURE	DATE

PRINT NAME AND TITLE OF PERSON SIGNING

For purposes of the exemption from diesel fuel tax under Revenue and Taxation Code section 60039, *charter party carrier of passengers* means every person engaged in the transportation of persons by motor vehicle for compensation, whether in common or contract carriage over any public highway in this state except the activities listed in Public Utilities Code section 5353, which include:

- Transportation service rendered wholly within the corporate limits of a single city or city and county and licensed or regulated by ordinance*
- Transportation of school pupils conducted by or under contract with the governing board of any school district
- Common carrier transportation services between fixed termini or over a regular route which are subject to authorization as a passenger stage corporation**
- Transportation services afforded for farm employees moving to and from farms in specified circumstances
- Transportation service rendered by a publicly owned transit system
- Passenger vehicles carrying passengers on a noncommercial enterprise basis
- Taxicab transportation service
- Carpools or vanpools for transportation to and from work
- Medical transportation vehicles
- Specified transportation services within the Lake Tahoe Basin
- Specified rental car shuttle services
- Specified hotel shuttle services
- Specified hot air balloon ride shuttle services
- Specified transportation to youth camp

*A company that provides transportation service within the corporate limits of a single city or city and county under contract, as opposed to common carriage, is a charter party carrier of passengers under section 60039 and does not qualify as an exempt bus operator.

**A publicly owned transit system that provides transportation services under contract, as opposed to common carriage, is a charter party carrier of passengers under section 60039 and does not qualify as an exempt bus operator.

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