

SAFE HARBOR PERCENTAGE TABLE

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

For transactions occurring on and after April 1, 2016, the following are the approved percentages that may be applied to diesel fuel used in the operation of auxiliary equipment without detail testing. Off-highway use is included in these percentages. Safe-harbor percentages must be applied to diesel fuel consumption by auxiliary equipment type.

Auxiliary Equipment	Safe-Harbor Percentage	Auxiliary Equipment	Safe-Harbor Percentage
Boom truck/block boom	15%	Refrigeration truck	20%
Bulk feed truck	15%	Salt spreader (dump with spreader)	15%
Car carrier w/hydraulic winch	10%	Seeder truck	15%
Carpet cleaning van	10%	Semi-wrecker	15%
Cement mixer	25%	Service truck with jack hammer/ drill	15%
Cement pumper	40%	Sewer cleaning truck/jet/vactor	25%
Distribution truck (hot asphalt)	15%	Snow plow	15%
Dump trailer	15%	Spray truck	15%
Dump truck	15%	Super sucker (port-o-let trucks)	25%
Fire truck	25%	Sweeper truck	20%
Garbage truck	35%	Tank transport	15%
Leaf truck	15%	Tank truck	15%
Lime spreader	15%	Truck with hydraulic winch	15%
Line truck with digger, derrick or aerial lift	20%	Transfer trailer	20%
Log truck with self-loader	20%	Wrecker	15%
Mobile crane	25%	Other Auxiliary Equipment	10%
Pneumatic tank truck	15%		