



SPECIAL NOTICE

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

Sales and Use Tax Prepayment Rates for Motor Vehicle and Diesel Fuels

Rates in effect from July 1, 2026, through June 30, 2027

GAVIN NEWSOM
Governor

NICOLAS MADUROS
Secretary
Government Operations Agency

TRISTA GONZALEZ
Director

Sales and Use Tax Rates		
Type of Fuel	Prepayment per Gallon	Sales and Use Tax Rates*
Gasoline (motor vehicle fuel)	8.0 cents (\$0.080)	2.25%
Aircraft jet fuel	14.5 cents (\$0.145)	7.25%
Diesel fuel	42.5 cents (\$0.425)	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.

CDTFA WEBSITE
www.cdtfa.ca.gov

CUSTOMER SERVICE CENTER
1-800-400-7115

TTY
711

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. Recent fuel price increases due to the conflict in the Middle East, which has disrupted global oil supply and contributed to higher costs for consumers nationwide, have impacted 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.

When will I be notified of the excise tax rates?

The excise tax rates for gasoline, diesel fuel, aviation gasoline, and aircraft jet fuel have not yet been finalized. We will send a separate notice advising you of the excise tax rates prior to July 1, 2026.

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.



ONLINE VERSION



ADDITIONAL INFORMATION