



Special Notice

CALIFORNIA DEPARTMENT
OF TAX AND FEE
ADMINISTRATION
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SACRAMENTO, CA 95814

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CDTFA WEBSITE
www.cdtfa.ca.gov

CUSTOMER SERVICE CENTER
1-800-400-7115

TTY
711

Excise Tax Rates for Motor Vehicle Fuel and Diesel Fuel July 1, 2018 through June 30, 2019

The motor vehicle fuel (MVF) and diesel fuel tax rates will remain the same for fiscal year 2018-19, as shown in the following rate chart.

Excise Tax Rates Per Gallon		
Type of Fuel	Through June 30, 2018	Effective July 1, 2018
Gasoline (Motor vehicle fuel)	41.7 cents (\$0.417)	41.7 cents (\$0.417)
Aircraft jet fuel ¹	2 cents (\$0.02)	2 cents (\$0.02)
Diesel fuel	36 cents (\$0.36)	36 cents (\$0.36)
Aviation gasoline ¹	18 cents (\$0.18)	18 cents (\$0.18)

¹ Excise tax rates on aircraft jet fuel and aviation gasoline are not subject to an annual adjustment.

Sales and Use Tax Rates		
Type of Fuel	Prepayment Per Gallon	Sales and Use Tax Rates*
Gasoline (Motor vehicle fuel)	6 cents (\$0.06)	2.25%
Aircraft jet fuel	10.5 cents (\$0.105)	7.25%
Diesel fuel	31 cents (\$0.31)	13.0%
Aviation gasoline	Not Applicable	Not Applicable

* You must add district taxes where applicable. District tax rates for your area are available on the California Department of Tax and Fee Administration (CDTFA) website at www.cdtfa.ca.gov/formspubs/cdtfa105.pdf.

For more information

Please refer to our related special notice, L-540, [Tax Rates for Motor Vehicle and Diesel Fuels](http://www.cdtfa.ca.gov/formspubs/1540.pdf), available on our website at www.cdtfa.ca.gov/formspubs/1540.pdf for additional information regarding the sales tax prepayment rates on fuels.

If you have additional questions regarding this notice, you may call our Customer Service Center at 1-800-400-7115 (TTY:711). Customer service representatives are available Monday through Friday from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.

For additional resources, please see the *Tax Guide for Gas Station Operators* at www.cdtfa.ca.gov/industry/gas-stations.htm. You may also view current and previous rates at www.cdtfa.ca.gov/taxes-and-fees/sales-tax-rates-for-fuels.htm#motor.