



SPECIAL NOTICE

CALIFORNIA DEPARTMENT
OF TAX AND FEE
ADMINISTRATION
450 N Street
Sacramento, CA 95814

GAVIN NEWSOM
Governor

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Secretary
Government Operations Agency

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Director

CDTFA WEBSITE
www.cdtfa.ca.gov

CUSTOMER SERVICE CENTER
1-800-400-7115

CRS
711

Tax Rates for Motor Vehicle and Diesel Fuels

Rates in Effect from July 1, 2020, through June 30, 2021

Sales and Use Tax Rates		
Type of Fuel	Prepayment Per Gallon	Sales and Use Tax Rates*
Gasoline (motor vehicle fuel)	5 cents (\$0.05)	2.25%
Aircraft jet fuel	8.1 cents (\$0.081)	7.25%
Diesel fuel	26 cents (\$0.26)	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.

Excise Tax Rates Per Gallon		
Type of Fuel	Through June 30, 2020	Effective July 1, 2020
Gasoline (motor vehicle fuel)	47.3 cents (\$0.473)	50.5 cents (\$0.505)
Aircraft jet fuel ¹	2 cents (\$0.02)	2 cents (\$0.02)
Diesel fuel	36 cents (\$0.36)	38.5 cents (\$0.385)
Aviation gasoline ¹	18 cents (\$0.18)	18 cents (\$0.18)

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

How are the sales tax prepayment rates determined?

The prepayment rate for each gallon of gasoline, aircraft jet fuel, and diesel fuel is calculated 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. By March 1 of each year, we are required to establish the sales tax 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. We will notify you by special notice if this occurs.

How are the excise tax rates determined?

We are required to adjust the motor vehicle fuel and diesel fuel excise tax rates on July 1, 2020, and every July 1 thereafter, by the percentage change in the California Consumer Price Index, as calculated by the Department of Finance.

For more information

If you have questions regarding this notice, you may call our Customer Service Center at 1-800-400-7115 (CRS: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/prepayment-rates-fuels.htm.



Be Counted!

Have you filled out your #2020Census? If not, visit californiacensus.org today and take the Census now! Remember, the Census will never ask about your citizenship status or for your social security number, bank details, payment, or a donation. Remind your friends and family to #BeCounted for our future so resources are allocated for programs that help children, seniors, and families that need the hospitals, education, transportation, and first responders in your area. Your 2020 Census data is safe, protected, and confidential.

Complete your Census today! #ICount #CaliforniaForAll



SPECIAL NOTICE

New Sales and Use Tax Rates Operative July 1, 2020

The tax rate changes listed below apply only within the indicated city or county limits. The new tax rates, tax codes, acronyms, and expiration dates will be available to view and download as a spreadsheet on our [California City & County Sales & Use Tax Rates](#) webpage. Go to our website at www.cdtfa.ca.gov, select [Tax and Fee Rates](#), then choose [Sales and Use Tax Rates](#) (scroll down to [Download](#) for the spreadsheet).

To find the specific tax rate for your area or business location, go to the [California City & County Sales & Use Tax Rates](#) webpage and select [Find a Sales and Use Tax Rate by Address](#) under the [Current Tax Rates](#) section. The new rates will be displayed on July 1, 2020. You may also call our Customer Service Center at 1-800-400-7115 (CRS:711). Customer service representatives are available to assist you Monday through Friday from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.

DISTRICT TAX RATE INCREASING

Citywide	New Code	Acronym	Prior Rate	New Rate
City of Alhambra (located in Los Angeles County)	780	ALAL	9.500%	10.250%
City of Azusa (located in Los Angeles County)	782	AZUZ	9.500%	10.250%
City of Carmel-by-the-Sea (located in Monterey County) ¹	804	CARC	8.750%	9.250%
City of Duarte (located in Los Angeles County)	784	DUAD	9.500%	10.250%
City of Emeryville (located in Alameda County)	772	EMEF	9.250%	9.500%
City of Gardena (located in Los Angeles County)	786	GARG	9.500%	10.250%
City of Lakewood (located in Los Angeles County)	792	LAKL	9.500%	10.250%
City of La Verne (located in Los Angeles County)	790	LALV	9.500%	10.250%
City of Lompoc (located in Santa Barbara County)	808	LOMI	7.750%	8.750%
City of Montebello (located in Los Angeles County)	794	MONH	9.500%	10.250%
City of Monterey (located in Monterey County)	806	MONG	8.750%	9.250%
City of Norwalk (located in Los Angeles County)	796	NORH	9.500%	10.250%
City of Paramount (located in Los Angeles County)	798	PARY	9.500%	10.250%
City of Reedley (located in Fresno County)	778	REEB	8.475%	9.225%
City of San Gabriel (located in Los Angeles County)	800	SASG	9.500%	10.250%
City of Scotts Valley (located in Santa Cruz County) ²	810	SCOZ	9.000%	9.750%
City of Whittier (located in Los Angeles County)	802	WHIW	9.500%	10.250%

CURRENT DISTRICT TAXES EXTENDED

County/City	Code	Acronym	Tax Rate	Expiration Date
City of Culver City (located in Los Angeles County)	666	CLEG	10.250%	3/31/2033
City of Davis (located in Yolo County)	376	DVSG	8.250%	Indefinite
City of Del Rey Oaks (located in Monterey County)	490	DLRY	9.250%	Indefinite
City of Watsonville (located in Santa Cruz County)	551	WTPS	9.250%	Indefinite

¹ The city approved a new tax of 1.50 percent (CARC) to replace the existing tax of 1.00 percent (CBSG) which will expire June 30, 2020.

² The city approved a new tax of 1.25 percent (SCOZ) to replace the existing tax of 0.50 percent (SVLY) which will expire on June 30, 2020.

Please note: The 0.50 percent Alameda County tax proposed by Measure C on the March 3, 2020, ballot is subject to pending litigation and it is not included on the special notice. Information regarding this tax will be updated if it becomes operative.



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