

Fuel Taxes

TABLE 24 – GASOLINE AND JET FUEL TAX STATISTICS, 1923-25 TO 1999-00

Fiscal year	Gasoline				Jet fuel tax	
	Taxable distributions (In thousands of gallons)	Revenue ^a (In thousands)	Refunds (In thousands)	Tax-paying distributors on June 30 ^b	Taxable distributions (In thousands of gallons)	Revenue ^a (In thousands)
1	2	3	4	5	6	7
1999-00	14,715,765	\$2,623,631	\$26,712	66	114,452	\$2,536
1998-99	14,224,772	2,595,479	17,390	59	94,512	1,917
1997-98	13,926,011	2,497,810	24,181	62	88,284	1,799
1996-97	13,720,332	2,493,494	20,644	70	75,968	1,532
1995-96	13,632,893	2,459,261	42,626	107	74,069	1,517
1994-95	13,278,846	2,397,107 ^c	24,206	106	66,589	1,308
1993-94	13,240,338	2,320,234 ^c	60,157	111	63,197	1,245
1992-93	13,166,370	2,171,720 ^c	27,548	119	65,174	1,296
1991-92	13,106,435	2,028,395 ^c	33,580	132	59,162	1,254
1990-91	13,253,569	1,869,869 ^c	29,794	139	57,311	1,203
1989-90	13,501,629	1,217,652	21,598	146	59,014	1,246
1988-89	13,202,015	1,187,103	17,049	155	53,603	1,142
1987-88	12,822,442	1,159,798	19,968	161	46,364	1,099
1986-87	12,553,224	1,125,715	21,523	140	44,304	966
1985-86	11,878,617	1,083,986	12,562	137	39,255	845
1984-85	11,642,880	1,054,864	13,911	147	41,617	884
1983-84	11,378,375	1,027,740 ^d	19,086	154	41,025	845
1982-83	10,941,848	877,130 ^d	17,139 ^e	145	37,471	703
1981-82	11,015,230	770,628 ^e	27,572	131	40,435	860
1980-81	11,185,862	787,106	25,987	102	43,713	891
1979-80	11,316,801	800,012	24,451	94	50,225	988
1978-79	11,916,829	835,947	21,716	77	46,422	915
1977-78	11,571,520	810,020	18,866	76	34,469	692
1976-77	10,995,557	769,978	15,755	84	27,445	551
1975-76	10,530,404	737,100	14,802	77	23,583	474
1974-75	10,141,120	709,899	13,347	72	20,494	411
1973-74	10,019,253	701,400	15,271	49	19,324	390
1972-73	10,223,805	715,683	15,244	49	17,941	360
1971-72	9,748,850	682,482	13,393	48	14,463	292
1970-71	9,232,664	646,312	13,401	58	12,043	245
1969-70	8,939,785	641,268 ^f	13,437	52	8,057 ^g	163 ^g
1968-69	8,494,055	601,783 ^f	14,596	53	–	–
1967-68	8,057,505	564,038	14,012	63	–	–
1966-67	7,649,738	535,488	15,560	59	–	–
1965-66	7,385,411	529,819 ^h	17,234	63	–	–
1960-65	31,895,463	2,052,370 ⁱ	78,136	71	–	–
1955-60	25,815,744 ^j	1,549,055 ^j	105,057	94	–	–
1950-55	20,304,192	1,044,006 ^k	106,389	98	–	–
1945-50	14,909,722	592,832 ^l	–	107	–	–
1940-45	9,167,652	275,029	–	122	–	–
1935-40	8,594,082	258,845	–	142	–	–
1930-35	6,790,740	201,685	–	88	–	–
1925-30	5,351,593	139,925 ^m	–	82	–	–
1923-25	1,259,474	24,938 ⁿ	–	74	–	–

- a. Includes self-assessed taxes, tax deficiencies, interest and penalties. Refunds for nonhighway use (column 4) have not been deducted.
- b. In addition, on June 30, 2000, there were 55 fully-licensed distributors who incurred no tax liabilities during the year.
- c. Effective August 1, 1990, the tax rate was increased from 9 cents to 14 cents per gallon. Effective January 1, 1991, the tax rate was increased to 15 cents per gallon. Effective January 1, 1992, the tax rate was increased to 16 cents per gallon. Effective January 1, 1993, the tax rate was increased to 17 cents per gallon. Effective January 1, 1994, the tax rate was increased to 18 cents per gallon. Receipts from the storage taxes imposed at the time of the rate increases are not included; these amounted to \$10,218,000 in 1990-91; \$1,763,000 in 1991-92; \$1,538,000 in 1992-93, \$1,218,000 in 1993-94 and \$21,000 in 1994-95.
- d. Effective January 1, 1983, the tax rate was increased from 7 cents to 9 cents per gallon. Receipts from the two cents per gallon storage tax imposed at the time of the rate increase are not included; these amounted to \$3,456,000 in 1982-83 and \$169,000 in 1983-84 including interest and penalties.
- e. A revision of the Revenue and Taxation Code effective January 1, 1982, allows a taxpayer to offset tax-paid exports against incurred tax liability instead of filing a claim for refund on such exports. Net revenue, over time, should not be affected by this revision.
- f. A special one-cent levy was in effect from June 1, 1969, through August 31, 1969, to raise funds to repair and restore storm- and flood-damaged roads. This levy raised \$7.2 million from distributions during the 1968-69 fiscal year and \$15.5 million during the 1969-70 fiscal year. No storage tax was imposed.
- g. The aircraft jet fuel tax levied at the rate of two cents per gallon on jet aircraft fuel used in general aviation became operative December 1, 1969, under the Motor Vehicle Fuel License Tax Law.
- h. A special one-cent levy was in effect from April 1, 1965, through August 31, 1965, to raise funds to repair and restore storm- and flood-damaged roads in the northwestern part of the state. This levy raised \$18.2 million from distributions during the 1964-65 fiscal year (excluding the storage tax of \$1,108,000 including interest and penalties) and \$12.8 million during the 1965-66 fiscal year (excluding the storage tax refund of \$1,131,000).
- i. Effective October 1, 1963, the tax rate was increased from 6 cents to 7 cents per gallon. Receipts from the one cent per gallon storage tax imposed at the time of the rate increase are not included; these amounted to \$1,125,267 including interest and penalties.
- j. Effective October 1, 1959, liquefied petroleum gases were excluded from the definition of a "motor vehicle fuel." Since that date, vendors and users of this fuel have been required to report under the Use Fuel Tax Law. (See Table 26).
- k. Effective July 1, 1953, the tax rate was increased from 4-1/2 cents to 6 cents per gallon. Receipts from the 1-1/2 cent storage tax imposed at the time of the rate increase are not included; these amounted to \$1,071,000 including interest and penalties.
- l. Effective July 1, 1947, the tax rate was increased from 3 cents to 4-1/2 cents per gallon. Receipts from the 1-1/2 cent storage tax imposed at the time of the rate increase are not included; these amounted to \$680,000, including interest and penalties.
- m. Effective July 29, 1927, the tax rate was increased from 2 cents to 3 cents per gallon.
- n. The motor vehicle fuel tax was first imposed October 1, 1923, at a rate of two cents per gallon.