



Special Notice

STATE BOARD
OF EQUALIZATION

450 N STREET
SACRAMENTO, CA 95814

Prepayment of Sales Tax on Fuels

Effective April 1, 2010

Sales Tax Prepayment Rates Adjusted for 2010

Effective **April 1, 2010**, the prepayment rates for fuels (per gallon) will be as follows:

Motor vehicle fuel (gasoline)	18.5 cents (.185)*
Aircraft jet fuel	12.0 cents (.12)*
Diesel fuel	16.0 cents (.16)*

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BOE WEBSITE AND
BOARD MEMBER CONTACT
INFORMATION
www.boe.ca.gov

TAXPAYER INFORMATION
SECTION
800-400-7115
TDD/TTY
800-735-2929

By November 1 of each year, the Board of Equalization is required to establish the prepayment tax rate for the fuels indicated above. These rates are scheduled to remain in effect through March 31, 2011. However, rates may be adjusted if the price of these fuels increases or decreases resulting in prepayments that consistently exceed or are significantly lower than the fuel retailer's sales tax liability.

The prepayment rates **increased over the prior period: motor vehicle fuel **increased 6.5 cents**; jet fuel **increased 1.5 cents**; and, diesel fuel **increased 2.5 cents**.*

How the Rates Are Determined

The rate of prepayment for each gallon of motor vehicle fuel, aircraft jet fuel and diesel fuel is based upon 80 percent of the combined state and local sales tax rate on the average selling price of the fuel, excluding sales tax, as determined by industry publications.

Retailers - Fueling Services for Disabled Customers

Business and Professions Code, section 13660, requires service station operators and other motor vehicle fuel sellers to provide fueling service at the pump to customers with disabilities (see note for exemptions). This code also requires sellers to charge no more than the self-service price for sales to their disabled customers. Consequently, if you provide fueling service at the pump to a disabled customer, you cannot charge more than the self-service (tax-included) price. "Disabled drivers" are considered to be drivers who display a Department of Motor Vehicles disabled person's plate or placard, or a disabled veteran's plate.



Generally, you are required to post the following notice in a conspicuous location.

Service to Disabled Persons

Disabled individuals properly displaying a disabled person's plate or placard, or disabled veteran's plate, issued by the Department of Motor Vehicles, are entitled to request and receive refueling service at this service station for which they may not be charged more than the self-service price. For information regarding enforcement of laws providing for access to refueling services for persons with disabilities, you may contact the AT Network by telephone at 800-390-2699 (TDD/TTY: 800-900-0706) or by email at info@atnet.org.

If refueling service for disabled persons is limited to certain hours, the above notice shall also specify those hours. (**Note:** You are not required to provide refueling service for disabled individuals during any period of time when only one employee is on duty, or during a time when two employees are on duty, and one of them is assigned exclusively to the preparation of food.)

If you are not required to provide refueling service during any hours of operation you are required to post in a single location, the following notice in a manner that is conspicuous to the driver seeking refueling service.

No Service for Disabled Persons

This service station does not provide refueling service for disabled individuals. For information regarding enforcement of laws providing for access to refueling services for persons with disabilities, you may contact the AT Network by telephone at 800-390-2699 (TDD/TTY: 800-900-0706) or by email at info@atnet.org.

For More Information

If you have additional questions regarding the sales tax prepayment rates, you may call our Taxpayer Information Section at 800-400-7115 (TDD/TTY: 800-735-2929). Customer service representatives are available weekdays from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays. For questions regarding refueling services for disabled customers, contact the AT Network by telephone at 800-390-2699 (TDD/TTY: 800-900-0706) or by email at info@atnet.org.

If you would like to know more about your rights as a taxpayer or if you have not been able to resolve a problem through normal channels (for example, by speaking to a supervisor), please see [publication 70, *Understanding Your Rights as a California Taxpayer*](#), or contact the Taxpayers' Rights Advocate Office for help at 916-324-2798 (or toll-free, 888-324-2798). Their fax number is 916-323-3319. If you prefer, you can write to: Taxpayers' Rights Advocate, MIC:70; State Board of Equalization; P.O. Box 942879; Sacramento, CA 94279-0070.