



# Special Notice

CALIFORNIA STATE BOARD  
OF EQUALIZATION  
450 N STREET  
SACRAMENTO, CA 95814

## Sales and Use Tax Rates on Aircraft Jet Fuel and Diesel Fuel Decrease on January 1, 2017

The statewide sales and use tax rates for aircraft jet fuel and diesel fuel will decrease one quarter of one percent (0.25%) on January 1, 2017. The chart below reflects the changes in these fuel rates.

EXECUTIVE DIRECTOR  
DAVID J. GAU

BOE WEBSITE AND  
BOARD MEMBER CONTACT  
INFORMATION  
[www.boe.ca.gov](http://www.boe.ca.gov)

CUSTOMER SERVICE CENTER  
1-800-400-7115

TTY  
711

Sales and Use Tax Rates*		
Type of Fuel	July 1, 2016, through December 31, 2016	January 1, 2017, through June 30, 2017
Aircraft Jet Fuel	7.50%	7.25%
Diesel Fuel	9.25%	9.00%

\*You must add district taxes where applicable. District tax rates for your area are available on the Board of Equalization (BOE) website at [www.boe.ca.gov/pdf/boe105.pdf](http://www.boe.ca.gov/pdf/boe105.pdf).

### Why are these fuel tax rates decreasing?

Proposition 30 was approved by California voters in November 2012 to temporarily increase the statewide sales and use tax rate by one quarter of one percent (0.25%) for four years. That 0.25 percent tax rate increase expires on December 31, 2016, which affects the sales and use tax rates for aircraft jet fuel and diesel fuel.

### Does the statewide tax rate affect other fuels, fuel prepayment rates, and fuel excise tax rates?

No. The sales and use tax rates for other fuels, that is, gasoline (motor vehicle fuel) and aviation gasoline, are not affected by the 0.25 percent decrease. Additionally, the statewide 0.25 percent sales and use tax rate decrease does not affect either the prepayment rates or the excise tax rates for any types of fuel. With the exception of the new sales and use tax rates for aircraft jet fuel and diesel fuel listed above, all other fuel rates remain the same (as reflected in our May 2016 Special Notice, *Tax Rates for Motor Vehicle and Diesel Fuels*, at [www.boe.ca.gov/pdf/l453.pdf](http://www.boe.ca.gov/pdf/l453.pdf)).

### Where can I get more information?

For additional information about the effects of the 0.25 percent statewide sales and use tax rate decrease, go to the BOE webpage *Sales & Use Tax Rate Decreases on January 1, 2017*, at [www.boe.ca.gov/sutax/prop30.htm](http://www.boe.ca.gov/sutax/prop30.htm). You can find more information on current and previous fuel tax rates at [www.boe.ca.gov/sutax/strf.htm](http://www.boe.ca.gov/sutax/strf.htm), or contact the BOE's Customer Service Center at 1-800-400-7115 (TTY:711). Customer service representatives are available to assist you weekdays from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.