

Table 24

## Fuel (Excise) Taxes

GASOLINE AND JET FUEL TAX STATISTICS,

By Fiscal Year, 1923-24 to 2013-14

| Fiscal year | Gasoline                           |                          |                             |                          | Jet fuel tax               |                                    |                       |
|-------------|------------------------------------|--------------------------|-----------------------------|--------------------------|----------------------------|------------------------------------|-----------------------|
|             | Taxable distributions (In gallons) | Tax rate a/ as of July 1 | Revenue b/                  | Refunds                  | Taxpayers c/ as of June 30 | Taxable distributions (In gallons) | Revenue b/            |
| 2013-14     | 14,599,336,000                     | \$0.395                  | \$5,763,417,000             | \$5,844,000              | 47                         | 134,718,000                        | \$2,558,000           |
| 2012-13     | 14,475,836,000                     | 0.360                    | 5,206,304,000               | 7,345,000                | 47                         | 131,821,000                        | 2,643,000             |
| 2011-12     | 14,608,032,000                     | 0.357                    | 5,221,980,000               | 6,478,000                | 48                         | 126,634,000                        | 2,533,000             |
| 2010-11     | 14,740,132,000                     | 0.353                    | 5,203,759,000               | 5,040,000                | 47                         | 121,689,000                        | 2,328,000             |
| 2009-10     | 14,819,049,000                     | 0.18                     | 2,668,891,000               | 3,314,000                | 48                         | 120,862,000                        | 2,252,000             |
| 2008-09     | 14,823,806,000                     | 0.18                     | 2,678,003,000               | 4,080,000                | 46                         | 122,836,000                        | 2,492,000             |
| 2007-08     | 15,382,454,000                     | 0.18                     | 2,804,134,000               | 5,097,000                | 46                         | 148,556,000                        | 3,065,000             |
| 2006-07     | 15,807,959,000                     | 0.18                     | 2,845,623,000               | 5,285,000                | 47                         | 149,711,000                        | 3,042,000             |
| 2005-06     | 15,873,744,000                     | 0.18                     | 2,871,962,000               | 2,839,000                | 51                         | 149,197,000                        | 3,118,000             |
| 2004-05     | 15,914,755,000                     | 0.18                     | 2,862,296,000               | 3,880,000                | 37                         | 144,266,000                        | 2,569,000             |
| 2003-04     | 15,926,570,000                     | 0.18                     | 2,868,133,000               | 4,315,000                | 55                         | 135,686,000                        | 2,189,000             |
| 2002-03     | 15,530,493,000                     | 0.18                     | 2,825,923,000               | 6,140,000                | 50                         | 122,646,000                        | 2,429,000             |
| 2001-02     | 15,236,683,000 <sup>d/</sup>       | 0.18                     | 2,771,406,000 <sup>d/</sup> | 15,719,000 <sup>d/</sup> | 48 <sup>d/</sup>           | 120,183,000                        | 2,447,000             |
| 2000-01     | 14,870,292,000                     | 0.18                     | 2,700,248,000               | 22,868,000               | 51                         | 133,204,000                        | 2,726,000             |
| 1999-00     | 14,715,765,000                     | 0.18                     | 2,623,631,000               | 26,712,000               | 66                         | 114,452,000                        | 2,536,000             |
| 1998-99     | 14,224,772,000                     | 0.18                     | 2,595,479,000               | 17,390,000               | 59                         | 94,512,000                         | 1,917,000             |
| 1997-98     | 13,926,011,000                     | 0.18                     | 2,497,810,000               | 24,181,000               | 62                         | 88,284,000                         | 1,799,000             |
| 1996-97     | 13,720,332,000                     | 0.18                     | 2,493,494,000               | 20,644,000               | 70                         | 75,968,000                         | 1,532,000             |
| 1995-96     | 13,632,893,000                     | 0.18                     | 2,459,261,000               | 42,626,000               | 107                        | 74,069,000                         | 1,517,000             |
| 1994-95     | 13,278,846,000                     | 0.18                     | 2,394,107,000 <sup>e/</sup> | 24,206,000               | 106                        | 66,589,000                         | 1,308,000             |
| 1993-94     | 13,240,338,000                     | 0.17 <sup>e/</sup>       | 2,320,234,000 <sup>e/</sup> | 60,157,000               | 111                        | 63,197,000                         | 1,245,000             |
| 1992-93     | 13,166,370,000                     | 0.16 <sup>e/</sup>       | 2,171,720,000 <sup>e/</sup> | 27,548,000               | 119                        | 65,174,000                         | 1,296,000             |
| 1991-92     | 13,106,435,000                     | 0.15 <sup>e/</sup>       | 2,028,395,000 <sup>e/</sup> | 33,580,000               | 132                        | 59,162,000                         | 1,254,000             |
| 1990-91     | 13,253,569,000                     | 0.09 <sup>e/</sup>       | 1,869,839,000 <sup>e/</sup> | 29,794,000               | 139                        | 57,311,000                         | 1,203,000             |
| 1989-90     | 13,501,629,000                     | 0.09                     | 1,217,652,000               | 21,598,000               | 146                        | 59,014,000                         | 1,246,000             |
| 1988-89     | 13,202,015,000                     | 0.09                     | 1,187,103,000               | 17,049,000               | 155                        | 53,603,000                         | 1,142,000             |
| 1987-88     | 12,822,442,000                     | 0.09                     | 1,159,798,000               | 19,968,000               | 161                        | 46,364,000                         | 1,099,000             |
| 1986-87     | 12,553,224,000                     | 0.09                     | 1,125,715,000               | 21,523,000               | 140                        | 44,304,000                         | 966,000               |
| 1985-86     | 11,878,617,000                     | 0.09                     | 1,083,986,000               | 12,562,000               | 137                        | 39,255,000                         | 845,000               |
| 1984-85     | 11,642,880,000                     | 0.09                     | 1,054,864,000               | 13,911,000               | 147                        | 41,617,000                         | 884,000               |
| 1983-84     | 11,378,375,000                     | 0.09                     | 1,027,740,000 <sup>f/</sup> | 19,086,000               | 154                        | 41,025,000                         | 845,000               |
| 1982-83     | 10,941,848,000                     | 0.07 <sup>f/</sup>       | 877,130,000 <sup>f/</sup>   | 17,139,000               | 145                        | 37,471,000                         | 703,000               |
| 1981-82     | 11,015,230,000                     | 0.07                     | 770,628,000 <sup>g/</sup>   | 27,572,000 <sup>g/</sup> | 131                        | 40,435,000                         | 860,000               |
| 1980-81     | 11,185,862,000                     | 0.07                     | 787,106,000                 | 25,987,000               | 102                        | 43,713,000                         | 891,000               |
| 1979-80     | 11,316,801,000                     | 0.07                     | 800,012,000                 | 24,451,000               | 94                         | 50,225,000                         | 988,000               |
| 1978-79     | 11,916,829,000                     | 0.07                     | 835,947,000                 | 21,716,000               | 77                         | 46,422,000                         | 915,000               |
| 1977-78     | 11,571,520,000                     | 0.07                     | 810,020,000                 | 18,866,000               | 76                         | 34,469,000                         | 692,000               |
| 1976-77     | 10,995,557,000                     | 0.07                     | 769,978,000                 | 15,755,000               | 84                         | 27,445,000                         | 551,000               |
| 1975-76     | 10,530,404,000                     | 0.07                     | 737,100,000                 | 14,802,000               | 77                         | 23,583,000                         | 474,000               |
| 1974-75     | 10,141,120,000                     | 0.07                     | 709,899,000                 | 13,347,000               | 72                         | 20,494,000                         | 411,000               |
| 1973-74     | 10,019,253,000                     | 0.07                     | 701,400,000                 | 15,271,000               | 49                         | 19,324,000                         | 390,000               |
| 1972-73     | 10,223,805,000                     | 0.07                     | 715,683,000                 | 15,244,000               | 49                         | 17,941,000                         | 360,000               |
| 1971-72     | 9,748,850,000                      | 0.07                     | 682,482,000                 | 13,393,000               | 48                         | 14,463,000                         | 292,000               |
| 1970-71     | 9,232,664,000                      | 0.07                     | 646,312,000                 | 10,401,000               | 58                         | 12,043,000                         | 245,000               |
| 1969-70     | 8,939,785,000                      | 0.08 <sup>h/</sup>       | 641,268,000 <sup>h/</sup>   | 13,437,000               | 52                         | 8,057,000 <sup>i/</sup>            | 163,000 <sup>i/</sup> |
| 1968-69     | 8,494,055,000                      | 0.07                     | 601,783,000 <sup>h/</sup>   | 14,596,000               | 53                         |                                    |                       |
| 1967-68     | 8,057,505,000                      | 0.07                     | 564,038,000                 | 14,012,000               | 63                         |                                    |                       |
| 1966-67     | 7,649,738,000                      | 0.07                     | 535,488,000                 | 15,560,000               | 59                         |                                    |                       |
| 1965-66     | 7,385,411,000                      | 0.08 <sup>j/</sup>       | 529,819,000 <sup>j/</sup>   | 17,234,000               | 63                         |                                    |                       |
| 1964-65     | 7,041,337,000                      | 0.07                     | 510,954,000 <sup>j/</sup>   | 15,981,000               | 61                         |                                    |                       |
| 1963-64     | 6,732,890,000                      | 0.06 <sup>k/</sup>       | 454,126,000 <sup>k/</sup>   | 14,680,000               | 63                         |                                    |                       |
| 1962-63     | 6,331,380,000                      | 0.06                     | 379,883,000                 | 14,846,000               | 71                         |                                    |                       |
| 1961-62     | 5,995,532,000                      | 0.06                     | 359,739,000                 | 15,361,000               | 81                         |                                    |                       |
| 1960-61     | 5,794,324,000                      | 0.06                     | 347,668,000                 | 17,268,000               | 80                         |                                    |                       |
| 1959-60     | 5,626,387,000 <sup>l/</sup>        | 0.06                     | 337,588,000 <sup>l/</sup>   | 20,814,000               | 89                         |                                    |                       |
| 1958-59     | 5,404,848,000                      | 0.06                     | 324,295,000                 | 21,410,000               | 88                         |                                    |                       |
| 1957-58     | 5,117,693,000                      | 0.06                     | 307,038,000                 | 20,531,000               | 94                         |                                    |                       |
| 1956-57     | 4,932,752,000                      | 0.06                     | 295,982,000                 | 20,786,000               | 100                        |                                    |                       |
| 1955-56     | 4,734,064,000                      | 0.06                     | 284,152,000                 | 21,516,000               | 100                        |                                    |                       |
| 1954-55     | 4,424,151,000                      | 0.06                     | 265,576,000                 | 26,192,000               | 102                        |                                    |                       |
| 1953-54     | 4,255,309,000                      | 0.06 <sup>m/</sup>       | 255,305,000 <sup>m/</sup>   | 26,088,000               | 88                         |                                    |                       |
| 1952-53     | 4,156,557,000                      | 0.045                    | 187,047,000                 | 19,175,000               | 90                         |                                    |                       |
| 1951-52     | 3,878,273,000                      | 0.045                    | 174,527,000                 | 19,595,000               | 100                        |                                    |                       |
| 1950-51     | 3,589,902,000                      | 0.045                    | 161,551,000                 | 15,339,000               | 112                        |                                    |                       |
| 1949-50     | 3,342,257,000                      | 0.045                    | 150,402,000                 |                          | 115                        |                                    |                       |
| 1948-49     | 3,259,569,000                      | 0.045                    | 146,681,000                 |                          | 95                         |                                    |                       |
| 1947-48     | 3,098,019,000                      | 0.045 <sup>n/</sup>      | 139,411,000 <sup>n/</sup>   |                          | 104                        |                                    |                       |
| 1946-47     | 2,843,338,000                      | 0.03                     | 85,300,000                  |                          | 110                        |                                    |                       |
| 1945-46     | 2,366,539,000                      | 0.03                     | 70,996,000                  |                          | 110                        |                                    |                       |
| 1944-45     | 1,740,568,000                      | 0.03                     | 52,217,000                  |                          | 112                        |                                    |                       |
| 1943-44     | 1,672,143,000                      | 0.03                     | 50,164,000                  |                          | 112                        |                                    |                       |
| 1942-43     | 1,698,646,000                      | 0.03                     | 50,959,000                  |                          | 118                        |                                    |                       |
| 1941-42     | 2,071,010,000                      | 0.03                     | 62,130,000                  |                          | 127                        |                                    |                       |
| 1940-41     | 1,985,285,000                      | 0.03                     | 59,559,000                  |                          | 139                        |                                    |                       |

Table 24

**Fuel (Excise) Taxes**

GASOLINE AND JET FUEL TAX STATISTICS,

By Fiscal Year, 1923-24 to 2013-14

| Fiscal year | Taxable distributions (In gallons) | Tax rate a/ as of July 1 | Gasoline   |         |                            | Jet fuel tax                       |            |
|-------------|------------------------------------|--------------------------|------------|---------|----------------------------|------------------------------------|------------|
|             |                                    |                          | Revenue b/ | Refunds | Taxpayers c/ as of June 30 | Taxable distributions (In gallons) | Revenue b/ |
| 1938-39     | 1,756,518,000                      | 0.03                     | 52,696,000 |         | 136                        |                                    |            |
| 1936-37     | 1,686,428,000                      | 0.03                     | 50,087,000 |         | 179                        |                                    |            |
| 1934-35     | 1,344,179,000                      | 0.03                     | 39,922,000 |         | 104                        |                                    |            |
| 1932-33     | 1,297,028,000                      | 0.03                     | 38,522,000 |         | 75                         |                                    |            |
| 1930-31     | 1,418,857,000                      | 0.03                     | 42,140,000 |         | 92                         |                                    |            |
| 1928-29     | 1,160,155,000                      | 0.03                     | 34,457,000 |         | 84                         |                                    |            |
| 1926-27     | 967,168,000                        | 0.02                     | 19,150,000 |         | 84                         |                                    |            |
| 1924-25     | 758,592,000                        | 0.02                     | 15,020,000 |         | 63                         |                                    |            |

**Table 24**  
**Fuel (Excise) Taxes**  
**GASOLINE AND JET FUEL TAX STATISTICS,**  
**By Fiscal Year, 1923-24 to 2013-14**

**Footnotes**

- a. Effective July 1, 2010, under the Fuel Tax Swap Law, purchases and sales of gasoline (excluding aviation gasoline) are exempt from the state portion of the sales and use tax rate (then 6 percent), and a corresponding increase in the excise tax rate on that gasoline was imposed. Receipts of \$16,422,000 in 2010-11 from the storage (floor stock) taxes imposed at the time of the rate increases are not included. The BOE is required to adjust the tax rate annually effective July 1 so that the total amount of the tax revenue generated is equal to what would have been generated had the sales and use tax and excise tax rules remained unchanged. The tax rate for aviation gasoline remains 18 cents per gallon.
- b. Includes self-assessed taxes, tax deficiencies, and interest, and penalties. Refunds for nonhighway use have not been deducted.
- c. Effective January 1, 2002, the tax is imposed on suppliers. Prior to that date, taxpayers were distributors and brokers. On June 30, 2013, there were 86 suppliers who incurred no tax liabilities.
- d. Effective January 1, 2002, the Motor Vehicle Fuel License Tax Law was repealed and replaced with the Motor Vehicle Fuel Tax Law. The collection point of the tax is moved from the first distribution to removal from the refinery or terminal rack, or importation into the state.
- e. 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 (floor stock) 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.
- f. Effective January 1, 1983, the tax rate was increased from 7 cents to 9 cents per gallon. Receipts from the two-cent-per-gallon storage (floor stock) 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.
- g. 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.
- h. 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 (floor stock) tax was imposed.
- i. The aircraft jet fuel tax levied at the rate of 2 cents per gallon on jet aircraft fuel used in general aviation became operative December 1, 1969, under the Motor Vehicle Fuel License Tax Law.
- j. 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 [floor stock] tax of \$1,108,000 including interest and penalties) and \$12.8 million during the 1965-66 fiscal year (excluding the storage [floor stock] tax refund of \$1,131,000).
- k. 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 (floor stock) tax imposed at the time of the rate increase are not included; these amounted to \$1,125,267 including interest and penalties.
- l. 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 Tables 25A and 25B.)
- m. 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 (floor stock) tax imposed at the time of the rate increase are not included; these amounted to \$1,071,000 including interest and penalties.
- n. 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 (floor stock) tax imposed at the time of the rate increase are not included; these amounted to \$680,000, including interest and penalties.
- o. Effective July 29, 1927, the tax rate was increased from 2 cents to 3 cents per gallon.
- p. The motor vehicle fuel tax was first imposed October 1, 1923, at a rate of 2 cents per gallon.