



STATE BOARD OF EQUALIZATION
PROPERTY AND SPECIAL TAXES DEPARTMENT
450 N STREET, SACRAMENTO, CALIFORNIA
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0065
800-400-7115 • FAX 916-323-4404
www.boe.ca.gov

BETTY T. YEE
First District, San Francisco

SEN. GEORGE RUNNER (RET.)
Second District, Lancaster

MICHELLE STEEL
Third District, Rolling Hills Estates

JEROME E. HORTON
Fourth District, Los Angeles

JOHN CHIANG
State Controller

KRISTINE CAZADD
Executive Director

TO MOTOR CARRIERS:

PENALTY FOR USING DIESEL IN CALIFORNIA WITHOUT A VALID LICENSE OR CALIFORNIA FUEL TRIP PERMIT

If you use diesel in a qualified motor vehicle and enter California without a completed California Fuel Trip Permit or valid International Fuel Tax Agreement (IFTA) credentials, you are subject to penalties. A qualified motor vehicle is one that has three or more axles regardless of weight, or a vehicle with two axles and a gross weight, with or without the trailer, exceeding 26,000 pounds.

In cases where additional taxes are due, the Diesel Fuel Tax Law section 60361 provides for the assessment of a mandatory penalty of 25 percent of the tax due or \$500, whichever is greater. If the Board does not determine an amount of tax due, the penalty is \$100; and thereafter, for second and subsequent violations, \$100 will be added to the amount of the penalty until a maximum penalty of \$500 is reached. For example, the minimum penalty for a second violation is \$200 and the minimum penalty for the third violation is \$300. The penalty is imposed in addition to the purchase price of a California Fuel Trip Permit (currently \$30 for a single vehicle for a consecutive four-day period). The penalty, along with any other tax or interest which you may owe, is due immediately. Failure to pay amounts immediately may result in your vehicle being seized and held until all amounts are paid. Should your vehicle need to be towed and/or stored at an impound facility, the owner of the vehicle will be responsible for all associated costs.

If you have any questions, please call the Board of Equalization, Fuel Taxes Division at 916-322-9669.

Fuel Taxes Division
Motor Carrier Section