



Special Notice

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

Revision to Regulation 1432, *Other Nontaxable Uses of Diesel Fuel in a Motor Vehicle*

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The Board of Equalization (BOE) recently approved a revision to Regulation 1432, *Other Nontaxable Uses of Diesel Fuel in a Motor Vehicle*, simplifying the process for claiming a refund on nontaxable uses of diesel fuel. The revised regulation is effective June 21, 2016. The revision:

- Deletes ambiguous language;
- Defines “equipment used to operate a motor vehicle upon a highway” and “auxiliary equipment;”
- Provides safe-harbor percentages that may be used to determine diesel fuel used to operate auxiliary equipment for transactions beginning April 1, 2016; and
- Specifies that BOE-approved diesel fuel use studies are valid for five years.

For transactions occurring on and after April 1, 2016, the following are the approved percentages that may be applied to diesel fuel used in the operation of auxiliary equipment without detail testing. Off-highway use is included in these percentages. Safe-harbor percentages must be applied to diesel fuel consumption by auxiliary equipment type.

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

CUSTOMER SERVICE CENTER
1-800-400-7115

TTY
711

Auxiliary Equipment	Safe-Harbor Percentage	Auxiliary Equipment	Safe-Harbor Percentage
Boom truck/block boom	15%	Refrigeration truck	20%
Bulk feed truck	15%	Salt spreader (dump with spreader)	15%
Car carrier w/hydraulic winch	10%	Seeder truck	15%
Carpet cleaning van	10%	Semi-wrecker	15%
Cement mixer	25%	Service truck with jack hammer/drill	15%
Cement pumper	40%	Sewer cleaning truck/jet/vactor	25%
Distribution truck (hot asphalt)	15%	Snow plow	15%
Dump trailer	15%	Spray truck	15%
Dump truck	15%	Super sucker (port-o-let trucks)	25%
Fire truck	25%	Sweeper truck	20%
Garbage truck	35%	Tank transport	15%
Leaf truck	15%	Tank truck	15%
Lime spreader	15%	Truck with hydraulic winch	15%
Line truck with digger, derrick or aerial lift	20%	Transfer trailer	20%
Log truck with self-loader	20%	Wrecker	15%
Mobile crane	25%	Other Auxiliary Equipment	10%
Pneumatic tank truck	15%		

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To view Regulation 1432, visit the BOE website at www.boe.ca.gov. The new regulation will be available by August 1, 2016.

If you have questions, please contact our Customer Service Center at 1-800-400-7115 (TTY:711), Monday through Friday (except state holidays) 8:00 a.m. to 5:00 p.m. (Pacific time), and select the option for "Special Taxes and Fees" or send a message through our website at www.boe.ca.gov/info/email.html.