

# Are you using Waste Vegetable Oil “WVO” to produce biodiesel?

If so, do you know the California “Road Tax” applies to you? Biodiesel is a taxable diesel fuel in California under the California Diesel Fuel Tax Law.

The California Diesel Fuel Tax Law imposes an excise tax on fuel placed into the tank of your diesel-powered highway vehicle. The current rate can be found on our website listed below.

For more information call the Customer Service Center at 1-800-400-7115 (TTY:711); from the main menu, select the option Special Taxes and Fees.

State Board of Equalization, Special Taxes and Fees

[www.boe.ca.gov/sptaxprog/tax\\_rates\\_stfd.htm](http://www.boe.ca.gov/sptaxprog/tax_rates_stfd.htm)





## Biodiesel produced from Waste Vegetable Oil

Biodiesel is a fuel made fully or partially from vegetable oil or animal fats. Typically it is produced by combining vegetable oil or animal fat with some type of chemical catalyst.

Biodiesel is subject to the California diesel fuel tax when used in a diesel-powered highway vehicle.

California fuel taxes pay for the construction and maintenance of the roads and highways. The tax applies to all fuel used on roads and highways, whether the fuel is sold, given away, or made for your own use.

## Who must register and pay California diesel fuel tax on biodiesel?

In general, you must register with us if you do any of the following in California:

- Manufacture or produce biodiesel, even for your own use.
- Sell biodiesel that has not been taxed as diesel fuel.
- Use biodiesel that has not been taxed as diesel fuel to power a vehicle driven on California roads and highways.
- Blend biodiesel with petroleum diesel.

For more information, please refer to publication 96, *Biodiesel and California Tax*, available on our website, [www.boe.ca.gov/pdf/pub96.pdf](http://www.boe.ca.gov/pdf/pub96.pdf).