



Special Notice

Attention: Suppliers, Wholesalers and Retailers of Motor Vehicle Fuel (Gasoline), Diesel Fuel and Aircraft Jet Fuel

Sales Tax Prepayment Rate Adjusted for 2007

Effective April 1, 2007, the prepayment rates for fuels (per gallon) will be as follows:

Motor vehicle fuel (gasoline)	17.0 cents (\$0.170)*
Aircraft jet fuel	12.5 cents (\$0.125)*
Diesel fuel	16.0 cents (\$0.160)*

By November 1 each year, the Board of Equalization is required to establish the prepayment tax rate for the fuels indicated above. These rates are scheduled to remain in effect through March 31, 2008. Rates may be adjusted if the price of these fuels increases or decreases resulting in prepayments that consistently exceed or are significantly lower than the fuel retailer's sales tax liability.

Sales tax prepayments do not apply to liquefied petroleum gas, natural gas in liquid or gaseous form and methanol and ethanol containing no more than 15 percent gasoline or diesel fuel.

*The prepayment rates for motor vehicle fuel increased 2.5 cents, aircraft fuel increased 1.5 cents, and diesel fuel increased 1.5 cents from the prior year.

How the Rates are Determined: The rate of prepayment for each gallon of motor vehicle fuel, aircraft jet fuel, and diesel fuel is based upon 80 percent of the combined state and local sales tax rate on the average selling price of the fuel as determined by industry publications.

Retailers - Fueling Services for Disabled Customers

The Business and Professions Code, section 13660, requires service station operators and other motor vehicle fuel sellers to provide fueling service at the pump to customers with disabilities (see **Note** for exceptions).

The Code also requires sellers to charge no more than the self-service price for sales to their disabled customers. Consequently, if you provide fueling service at the pump to a disabled customer, you cannot charge more than the self-service (tax-included) price. "Disabled drivers" are considered to be drivers who display a Department of Motor Vehicles disabled person's plate or placard, or a disabled veteran's plate.

Generally, you are required to post the following notice in a conspicuous location:

Service to Disabled Persons

Disabled individuals properly displaying a disabled person's plate or placard, issued by the Department of Motor Vehicles, are entitled to request and receive refueling service at this service station for which they may not be charged more than the self-service price. For information regarding enforcement of laws providing for access to refueling services for persons with disabilities, you may call the AT Network at 800-390-2699.

If refueling service for disabled persons is limited to certain hours, the above notice shall also specify those hours.

Note: You are not required to provide refueling service for disabled individuals during any period of time when only one employee is on duty, or during a time when two employees are on duty, and one of them is assigned exclusively to the preparation of food.

If you are not required to provide refueling service during *any* hours of operation, you are required to post, in a single location, the following notice in a manner that is conspicuous to the driver seeking refueling service:

No Service for Disabled Persons

This service station does not provide refueling service for disabled individuals. For information regarding enforcement of laws providing for access to refueling services for persons with disabilities, you may call the AT Network at 800-390-2699.

For More Information

If you have additional questions regarding the **Sales Tax Prepayment Rate** you may call our Information Center at 800-400-7115. Staff are available from 8:00 a.m. to 5:00 p.m., Monday through Friday, excluding state holidays. For questions regarding *Refueling Services for Disabled Customers*, call the AT Network at 800-390-2699.