

## TAX & FEE INFORMATION

	GAS	CLEAR DIESEL	RED DIESEL	KERO	EFF.DATE
* <sub>1</sub> <b>FED EXCISE TAX</b> (per gal)	0.183	0.243	X	0.243	10/1/1997
* <b>LUST</b> (Fed Leaking Underground Tank Fee) (per gal)	0.001	0.001	0.001	0.001	
<b>SET (State Excise)</b> (per gal)	0.18	0.18	X	X	1/1/1994
<b>Sales Tax Rate</b>	City of Ceres 0.08875				4/1/2009
	Stanislaus County 0.08375				
<b>Prepaid Sales Tax</b> (per gal)	0.120	0.135	0.135	0.135	4/1/2009
<b>Sales Tax Partial Rate Exemption</b>	X	0.0625	0.0625	0.0625	4/1/2009
* <b>State Recycling Fee (COR)</b>		.16 per gallon			1/1/1992
Motor Oil, Gear Oil, ATF Fluid		.02 per pound			
* <b>Environmental Fee</b> (per gal)	0.00897	0.00897	0.00897	0.00897	10/7/2009
E. R. Vine Fee ( not a tax )					
Charged on all fuel sales					
except Cardlock					
* <b>Freight</b> (per gal)	0.0403	0.0403	0.0403	0.0403	3/15/2008
Bobtail fuel sales only					
* <b>Drum Cleaning Fee</b> (per drum)					
55 gallon drums, metal only					\$7.50 per drum

For a complete recap of current Diesel Exemption laws, refunds, refer to the letter we send out to all Diesel users each year.

Ag or Busing cannot get refunded SET charged on Diesel from the govern. They must be refunded from the fuel supplier.

FET & SET on Gasoline can still be refunded from the government.

The fuel supplier is also the refunding agency for the Partial Sales Tax Exemption.

Red Diesel is always exempt FET & SET

LUST Tax is never exempt

\* **Sales Taxable**

\*<sub>1</sub> FET on Diesel IS Sales Taxable  
 SET on Diesel is NOT Sales Taxable  
 FET & SET on Gasoline is Sales Taxable

## TAX & FEE INFORMATION

	CLEAR GAS	RED DIESEL	RED DIESEL	KERO	EFF.DATE
* <sup>1</sup> <b>FED EXCISE/ENVIRO TAX ( )</b>	0.18	0.24	X	0.24	10/1/1997
<b>SET (State Excise)</b>	0.18	0.18	X	X	1/1/1994
<b>Sales Tax</b>	0.07				1/1/2002
<b>Prepaid Sales Tax</b>	0.12	0.11	0.11	0.11	4/1/2005
<b>Sales Tax Partial Exemption</b>	X	0.05	0.05	0.05	7/1/2004
<b>State Recycling Fee(COR)</b> Motor Oil, Gear Oil, ATF Fluid		.16 per gallon .02 per pound			1/1/1992
* <b>Environmental Fee</b> E. R. Vine Fee ( not a tax ) Charged on all fuel sales except Cardlock	0	0	0	0	1/1/2005
* <b>Freight</b> Bobtail fuel sales only	0.03	0.03	0.03	0.03	
* <b>Drum Cleaning Fee</b> 55 ga drums metal only					\$7.50 per drum

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FET on Gasoline is not Sales Taxable