

**Certificate for Exemption from the 5.75 Percent\* Additional CA State Sales Tax for Diesel  
Imposed Under Sections 6051.8 and 6201.8**

This certificate may be issued by a purchaser whose fuel purchase is exempt from the diesel fuel taxes imposed under section 60050 and not subject to the backup tax imposed under section 60058 or the payment requirement specified in section 60108 of the California Revenue and Taxation Code.

This certificate may be issued by a purchaser whose fuel purchase is subject to the payment requirement specified in section 60502.2 of the Revenue and Taxation Code.

This certificate entitles the seller to exclude the sale amount from the measure of sales subject to the additional 5.75% sales tax for diesel fuel under sections 6051.8 and 6201.8 of the Revenue and Taxation Code.

I HEREBY CERTIFY: That the purchase of diesel from

Southern Counties Lubricants, LLC

is exempt from diesel fuel taxes (e.g., exempt train operators or exempt off-highway use).  
The purchase is not subject to the additional 5.75 percent state sales and use tax imposed by Revenue and Taxation Code sections 6051.8 and 6201.8 because it is exempt from the diesel fuel taxes imposed under Revenue and Taxation Code section 60050 and not subject to the backup tax imposed by section 60058 or the payment requirement specified in section 60108 for the following reason:

OR

is purchased by an exempt bus operator.  
The purchase is not subject to the additional 5.75 percent state sales and use tax imposed by Revenue and Taxation Code sections 6051.8 and 6201.8 because it is subject to the payment requirement specified in Revenue and Taxation Code section 60502.2.

In the event the diesel fuel is not used in a manner which entitles me to an exemption from the diesel fuel additional state sales and use taxes, it is understood that I am required by the Sales and Use Tax Law to report and pay the additional 5.75 percent sales tax imposed by Revenue and Taxation Code section 6051.8 on the sales price of the diesel fuel to me, with applicable interest, as if I were a retailer making a retail sale of the diesel fuel at the time the fuel is so used. This certificate is valid until revoked in writing by the purchaser.

Purchaser: \_\_\_\_\_  
(Company Name)

Address: \_\_\_\_\_

Phone Number: \_\_\_\_\_ Email address: \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_  
(Signature of Authorized Agent)

Title: \_\_\_\_\_  
(Owner, Partner, Purchasing Agent, etc.)

License/permit # (if any): \_\_\_\_\_  
(Exempt bus operator, train operator, fuel registration)

\* The sales and use tax rate increase changes to 2.17 percent effective July 1, 2012; to 1.94 percent effective July 1, 2013; to 1.75 percent effective July 1, 2014; and to 5.75 percent effective Nov. 1, 2017, and thereafter. (Legislation enacted in 2010 increased the sales and use tax rate on sales of diesel fuel by 1.75 percent, effective July 1, 2011, but AB 105 replaced that legislation and increased the rate further to 1.87 percent).