2-Mar-18

## State Motor Fuel Tax Rates, 2018

| State | GASOLINE (cents per gallon) | | | DIESEL FUEL (cents per gallon) | | | GASOHOL (cents per gallon) | | | Notes |
|---|---|---|---|---|---|---|---|---|---|---|
| | Excise | Fee/Tax | Total | Excise | Fee/Tax | Total | Excise | Fee/Tax | Total | |
| Alabama[1] | 18.0 | | **18.0** | 19.0 | | **19.0** | 18.0 | | **18.0** | |
| Alaska | 8.0 | 0.95 | **8.95** | 8.0 | 0.95 | **8.95** | 8.0 | 0.95 | **8.95** | Refining Surcharge |
| Arizona | 18.0 | 1.0 | **19.0** | 26.0 | 1.0 | **27.0** | 18.0 | 1.0 | **19.0** | /8 LUST Tax |
| Arkansas | 21.5 | 0.3 | **21.8** | 22.5 | 0.3 | **22.8** | 21.5 | 0.3 | **21.8** | Environmental fee |
| California | 41.7 | 5.0 | **46.7** | 36.0 | 25.0 | **61.0** | 41.7 | 5.0 | **46.7** | Includes prepaid sales tax /7 |
| Colorado | 22.0 | | **22.0** | 20.5 | | **20.5** | 20.0 | | **20.0** | |
| Connecticut | 25.0 | | **25.0** | 41.7 | | **41.7** | 25.0 | | **25.0** | Plus a 8.1% Petroleum tax (gas) |
| Delaware | 23.0 | | **23.0** | 22.0 | | **22.0** | 23.0 | | **23.0** | Plus 0.9% GRT |
| Florida[2] | 17.725 | 13.7 | **31.425** | 18.6 | 13.7 | **32.3** | 17.725 | 13.7 | **31.425** | Sales tax added to excise /2 |
| Georgia[5] | 26.8 | | **26.8** | 30.0 | | **30.0** | 26.8 | | **26.8** | /5 Local sales tax additional |
| Hawaii[1] | 16.0 | | **16.0** | 16.0 | | **16.0** | 16.0 | | **16.0** | Sales tax additional |
| Idaho | 32.0 | 1 | **33.0** | 32.0 | 1 | **33.0** | 32.0 | 1 | **33.0** | Clean Water Fee |
| Illinois[1] | 19.0 | 1.1 | **20.1** | 21.5 | 1.1 | **22.6** | 19.0 | 1.1 | **20.1** | Sales tax add., env. & LUST fee /3 |
| Indiana[5] | 28.0 | | **28.0** | 26.0 | | **26.0** | 28.0 | | **28.0** | Sales tax additional /3 |
| Iowa | 30.5 | | **30.5** | 32.5 | | **32.5** | 29.0 | | **29.0** | |
| Kansas | 24.0 | 1.03 | **25.03** | 26.0 | 1.03 | **27.030** | 24.0 | 1.03 | **25.03** | Environmental & Inspection fees |
| Kentucky | 24.6 | 1.4 | **26.0** | 21.6 | 1.4 | **23.0** | 24.6 | 1.4 | **26.0** | Environmental fee /4 /3 |
| Louisiana | 20.0 | 0.125 | **20.125** | 20.0 | 0.125 | **20.125** | 20.0 | 0.125 | **20.125** | Inspection fee |
| Maine | 30.0 | | **30.0** | 31.2 | | **31.2** | 30.0 | | **30.0** | |
| Maryland[5] | 33.8 | | **33.8** | 34.55 | | **34.55** | 33.8 | | **33.8** | /5 |
| Massachusetts | 24.0 | | **24.0** | 24.0 | | **24.0** | 24.0 | | **24.0** | |
| Michigan | 26.3 | | **26.3** | 26.3 | | **26.3** | 26.3 | | **26.3** | Sales tax additional |
| Minnesota | 28.5 | 0.1 | **28.6** | 28.5 | 0.1 | **28.6** | 28.5 | 0.1 | **28.6** | Inspect fee |
| Mississippi | 18.0 | 0.4 | **18.4** | 18.0 | 0.4 | **18.4** | 18.0 | 0.4 | **18.4** | Environmental fee |
| Missouri | 17.0 | 0.3 | **17.3** | 17.0 | 0.3 | **17.3** | 17.0 | 0.3 | **17.3** | Inspection & Load fees |
| Montana | 31.5 | | **31.5** | 29.25 | | **29.25** | 31.5 | | **31.5** | |
| Nebraska | 28.4 | 0.9 | **29.3** | 28.4 | 0.3 | **28.7** | 28.4 | 0.9 | **29.3** | Petroleum fee /5 |
| Nevada[1] | 23.0 | 0.805 | **23.805** | 27.0 | 0.75 | **27.75** | 23.0 | 0.805 | **23.805** | Inspection & cleanup fee |
| New Hampshire | 22.2 | 1.625 | **23.825** | 22.2 | 1.625 | **23.825** | 22.2 | 1.625 | **23.825** | Oil discharge cleanup fee |
| New Jersey | 10.5 | 26.6 | **37.10** | 13.5 | 30.7 | **44.20** | 10.5 | 26.6 | **37.10** | Petroleum fee |
| New Mexico | 17.0 | 1.875 | **18.875** | 21.0 | 1.875 | **22.875** | 17.0 | 1.875 | **18.875** | Petroleum loading fee |
| New York | 8.0 | 16.2 | **24.2** | 8.0 | 15.15 | **23.15** | 8.0 | 16.9 | **24.9** | Petroleum Tax, Sales tax aditional |
| North Carolina | 35.1 | 0.25 | **35.35** | 35.1 | 0.25 | **35.35** | 35.1 | 0.25 | **35.35** | /5 /10 Inspection tax |
| North Dakota | 23.0 | | **23.0** | 23.0 | | **23.0** | 23.0 | | **23.0** | |
| Ohio | 28.0 | | **28.0** | 28.0 | | **28.0** | 28.0 | | **28.0** | |
| Oklahoma | 16.0 | 1.0 | **17.0** | 13.0 | 1.0 | **14.0** | 16.0 | 1.0 | **17.0** | Environmental fee |
| Oregon[1] | 34.0 | | **34.0** | 34.0 | | **34.0** | 34.0 | | **34.0** | |
| Pennsylvania | 57.6 | | **57.6** | 74.1 | | **74.1** | 57.6 | | **57.6** | Oil franchise tax only |
| Rhode Island | 33.0 | 1 | **34.0** | 33.0 | 1 | **34.0** | 33.0 | 1 | **34.0** | LUST tax |
| South Carolina | 16.0 | 0.75 | **16.75** | 16.0 | 0.75 | **16.75** | 16.0 | 0.75 | **16.75** | Inspection fee & LUST tax |
| South Dakota[1] | 28.0 | 2 | **30.0** | 28.0 | 2 | **30.0** | 26.6 | 2 | **28.6** | Inspection fee (gasohol E10) |
| Tennessee[1] | 24.0 | 1.4 | **25.4** | 21.0 | 1.4 | **22.4** | 24.0 | 1.4 | **25.4** | Petroleum Tax & Envir. Fee |
| Texas | 20.0 | | **20.0** | 20.0 | | **20.0** | 20.0 | | **20.0** | |
| Utah | 29.4 | | **29.4** | 29.4 | | **29.4** | 29.4 | | **29.4** | /4 |
| Vermont[5] | 12.1 | 18.62 | **30.72** | 28.0 | 4.0 | **32.0** | 12.1 | 18.62 | **30.72** | Cleanup Fee & Trans. Fee |
| Virginia[1] | 16.2 | | **16.2** | 20.2 | | **20.2** | 16.2 | | **16.2** | /6 |
| Washington | 49.4 | | **49.4** | 49.4 | | **49.4** | 49.4 | | **49.4** | 0.5% privilege tax |
| West Virginia | 20.5 | 15.2 | **35.7** | 20.5 | 15.2 | **35.7** | 20.5 | 15.2 | **35.7** | Sales tax added to excise |
| Wisconsin | 30.9 | 2.0 | **32.9** | 30.9 | 2.0 | **32.9** | 30.9 | 2.0 | **32.9** | Petroleum Insp. Fee |
| Wyoming | 23.0 | 1 | **24.0** | 23.0 | 1 | **24.0** | 23.0 | 1 | **24.0** | License tax |
| Dist. of Columbia | 23.5 | | **23.5** | 23.5 | | **23.5** | 23.5 | | **23.5** | |
| Federal | 18.3 | 0.1 | 18.4 | 24.3 | 0.1 | 24.4 | 13.0 | 0.1 | 13.1 | /7 LUST tax |

**NOTES:**

SOURCE: Compiled by FTA from various sources.
/1 Tax rates do not include local option taxes. In AL, 1 - 3 cents; HI, 8.8 to 18.0 cent; IL, 5 cents in Chicago and 6 cents in Cook county (gasoline only); NV, 4.0 to 9.0 cents; OR, 1 to 5 cents; SD and TN, one cent; and VA 2.1%.
/2 Local taxes for gasoline and gasohol vary from 0 cents to 6.0 cents. Includes Inspection Fee, SCETS, & Statewide Local Tax.
/3 Carriers pay an additional surcharge equal to IL-11.7 cents (g) 11.9 cents (d), IN-11 cents, KY-2% (g) 4.7% (d).
/4 Tax rate is based on the average wholesale price and is adjusted annually The actual rates are: KY, 9%; and UT, 12%.
/5 Portion of the rate is adjustable based on maintenance costs, sales volume, cost of fuel to state government, or inflation.
/6 Large trucks pay an additional (d) 3.5 cents (g) 12.6 cents. Actual rates (g) 5.1%, (d) 6%.
/7 Califonia Gasoline subject to 2.25% sales tax. Diesel subject to a 9.25% sales tax.
/8 Diesel rate specified is the fuel use tax rate on large trucks. Small vehicles are subject to 18 cent tax rate.

Source: Federation of Tax Administrators
http://www.taxadmin.org/current-tax-rates

**10-Feb-17**

**State Motor Fuel Tax Rates, 2017**

| State | GASOLINE (cents per gallon) | | | DIESEL FUEL (cents per gallon) | | | GASOHOL (cents per gallon) | | | Notes |
|---|---|---|---|---|---|---|---|---|---|---|
| | Excise | Fee/Tax | Total | Excise | Fee/Tax | Total | Excise | Fee/Tax | Total | |
| Alabama[1, 10] | 18.0 | | **18.0** | 19.0 | | **19.0** | 18.0 | | **18.0** | |
| Alaska | 8.0 | 0.95 | **8.95** | 8.0 | 0.95 | **8.95** | 8.0 | 0.95 | **8.95** | Refining Surcharge |
| Arizona | 18.0 | 1.0 | **19.0** | 26.0 | 1.0 | **27.0** | 18.0 | 1.0 | **19.0** | /8 LUST Tax |
| Arkansas | 21.5 | 0.3 | **21.8** | 22.5 | 0.3 | **22.8** | 21.5 | 0.3 | **21.8** | Environmental fee |
| California | 27.8 | 5.0 | **32.8** | 16.0 | 17.0 | **33.0** | 27.8 | 5.0 | **32.8** | Includes prepaid sales tax /7 |
| Colorado | 22.0 | | **22.0** | 20.5 | | **20.5** | 20.0 | | **20.0** | |
| Connecticut | 25.0 | | **25.0** | 41.7 | | **41.7** | 25.0 | | **25.0** | Plus a 8.1% Petroleum tax (gas) |
| Delaware | 23.0 | | **23.0** | 22.0 | | **22.0** | 23.0 | | **23.0** | Plus 0.9% GRT |
| Florida[2] | 17.4 | 13.5 | **30.9** | 17.4 | 14.4 | **31.8** | 17.4 | 13.5 | **30.9** | Sales tax added to excise /2 |
| Georgia[5] | 26.3 | | **26.3** | 29.4 | | **29.4** | 26.3 | | **26.3** | /5 Local sales tax additional |
| Hawaii[1] | 16.0 | | **16.0** | 16.0 | | **16.0** | 16.0 | | **16.0** | Sales tax additional |
| Idaho | 32.0 | 1 | **33.0** | 32.0 | 1 | **33.0** | 32.0 | 1 | **33.0** | Clean Water Fee |
| Illinois[1] | 19.0 | 1.1 | **20.1** | 21.5 | 1.1 | **22.6** | 19.0 | 1.1 | **20.1** | Sales tax add., env. & LUST fee /3 |
| Indiana | 18.0 | | **18.0** | 16.0 | | **16.0** | 18.0 | | **18.0** | Sales tax additional /3 |
| Iowa | 30.7 | | **30.7** | 32.5 | | **32.5** | 29.0 | | **29.0** | |
| Kansas | 24.0 | 1.03 | **25.03** | 26.0 | 1.03 | **27.030** | 24.0 | 1.03 | **25.03** | Environmental & Inspection fees |
| Kentucky | 24.6 | 1.4 | **26.0** | 21.6 | 1.4 | **23.0** | 24.6 | 1.4 | **26.0** | Environmental fee /4 /3 |
| Louisiana | 20.0 | 0.125 | **20.125** | 20.0 | 0.125 | **20.125** | 20.0 | 0.125 | **20.125** | Inspection fee |
| Maine | 30.0 | | **30.0** | 31.2 | | **31.2** | 30.0 | | **30.0** | |
| Maryland[5] | 33.5 | | **33.5** | 34.25 | | **34.25** | 33.5 | | **33.5** | /5 |
| Massachusetts | 24.0 | | **24.0** | 24.0 | | **24.0** | 24.0 | | **24.0** | |
| Michigan | 26.3 | | **26.3** | 26.3 | | **26.3** | 26.3 | | **26.3** | Sales tax additional |
| Minnesota | 28.5 | 0.1 | **28.6** | 28.5 | 0.1 | **28.6** | 28.5 | 0.1 | **28.6** | Inspect fee |
| Mississippi | 18.0 | 0.4 | **18.4** | 18.0 | 0.4 | **18.4** | 18.0 | 0.4 | **18.4** | Environmental fee |
| Missouri | 17.0 | 0.3 | **17.3** | 17.0 | 0.3 | **17.3** | 17.0 | 0.3 | **17.3** | Inspection & Load fees |
| Montana | 27.0 | | **27.0** | 27.75 | | **27.75** | 27.0 | | **27.0** | |
| Nebraska | 27.3 | 0.9 | **28.2** | 27.3 | 0.3 | **27.6** | 27.3 | 0.9 | **28.2** | Petroleum fee /5 |
| Nevada[1] | 24.0 | 0.805 | **24.805** | 27.0 | 0.75 | **27.75** | 24.0 | 0.805 | **24.805** | Inspection & cleanup fee |
| New Hampshire | 22.2 | 1.625 | **23.825** | 22.2 | 1.625 | **23.825** | 22.2 | 1.625 | **23.825** | Oil discharge cleanup fee |
| New Jersey | 10.5 | 26.6 | **37.10** | 13.5 | 19.9 | **33.40** | 10.5 | 26.6 | **37.10** | Petroleum fee |
| New Mexico | 17.0 | 1.875 | **18.875** | 21.0 | 1.875 | **22.875** | 17.0 | 1.875 | **18.875** | Petroleum loading fee |
| New York | 8.0 | 16.2 | **24.2** | 8.0 | 14.45 | **22.45** | 8.0 | 16.2 | **24.2** | Petroleum Tax, Sales tax aditional |
| North Carolina | 34.3 | 0.25 | **34.55** | 34.3 | 0.25 | **34.55** | 34.3 | 0.25 | **34.55** | /5 /10 Inspection tax |
| North Dakota | 23.0 | | **23.0** | 23.0 | | **23.0** | 23.0 | | **23.0** | |
| Ohio | 28.0 | | **28.0** | 28.0 | | **28.0** | 28.0 | | **28.0** | |
| Oklahoma | 16.0 | 1.0 | **17.0** | 13.0 | 1.0 | **14.0** | 16.0 | 1.0 | **17.0** | Environmental fee |
| Oregon[1] | 30.0 | | **30.0** | 30.0 | | **30.0** | 30.0 | | **30.0** | |
| Pennsylvania | 58.2 | | **58.2** | 74.7 | | **74.7** | 58.2 | | **58.2** | Oil franchise tax only |
| Rhode Island | 33.0 | 1 | **34.0** | 33.0 | 1 | **34.0** | 33.0 | 1 | **34.0** | LUST tax |
| South Carolina | 16.0 | 0.75 | **16.75** | 16.0 | 0.75 | **16.75** | 16.0 | 0.75 | **16.75** | Inspection fee & LUST tax |
| South Dakota[1] | 28.0 | 2 | **30.0** | 28.0 | 2 | **30.0** | 26.6 | 2 | **28.6** | Inspection fee (gasohol E10) |
| Tennessee[1] | 20.0 | 1.4 | **21.4** | 17.0 | 1.4 | **18.4** | 20.0 | 1.4 | **21.4** | Petroleum Tax & Envir. Fee |
| Texas | 20.0 | | **20.0** | 20.0 | | **20.0** | 20.0 | | **20.0** | |
| Utah | 29.4 | | **29.4** | 29.4 | | **29.4** | 29.4 | | **29.4** | |
| Vermont[5] | 12.1 | 18.36 | **30.46** | 28.0 | 4.0 | **32.0** | 12.1 | 18.36 | **30.46** | Cleanup Fee & Trans. Fee |
| Virginia[1] | 16.2 | | **16.2** | 20.2 | | **20.2** | 16.2 | | **16.2** | /6 |
| Washington[10] | 49.4 | | **49.4** | 49.4 | | **49.4** | 49.4 | | **49.4** | 0.5% privilege tax |
| West Virginia | 20.5 | 11.7 | **32.2** | 20.5 | 11.7 | **32.2** | 20.5 | 11.7 | **32.2** | Sales tax added to excise |
| Wisconsin | 30.9 | 2.0 | **32.9** | 30.9 | 2.0 | **32.9** | 30.9 | 2.0 | **32.9** | Petroleum Insp. Fee |
| Wyoming | 23.0 | 1 | **24.0** | 23.0 | 1 | **24.0** | 23.0 | 1 | **24.0** | License tax |
| | | | | | | | | | | |
| Dist. of Columbia | 23.5 | | **23.5** | 23.5 | | **23.5** | 23.5 | | **23.5** | |
| Federal | 18.3 | 0.1 | 18.4 | 24.3 | 0.1 | 24.4 | 13.0 | 0.1 | 13.1 | /7 LUST tax |

**NOTES:**

SOURCE: Compiled by FTA from various sources.

/1 Tax rates do not include local option taxes. In AL, 1 - 3 cents; HI, 8.8 to 18.0 cent; IL, 5 cents in Chicago and 6 cents in Cook county (gasoline only); NV, 4.0 to 9.0 cents; OR, 1 to 5 cents; SD and TN, one cent; and VA 2.1%.

/2 Local taxes for gasoline and gasohol vary from 0 cents to 6.0 cents. Includes Inspection Fee, SCETS, & Statewide Local Tax.

/3 Carriers pay an additional surcharge equal to IL-11.7 cents (g) 11.9 cents (d), IN-11 cents, KY-2% (g) 4.7% (d).

/4 Tax rate is based on the average wholesale price and is adjusted annually The actual rates are: KY, 9%; and UT, 12%.

/5 Portion of the rate is adjustable based on maintenance costs, sales volume, cost of fuel to state government, or inflation.

/6 Large trucks pay an additional (d) 3.5 cents (g) 12.6 cents. Actual rates (g) 5.1%, (d) 6%.

/7 Califonia Gasoline subject to 2.25% sales tax. Diesel subject to a 9.25% sales tax.

/8 Diesel rate specified is the fuel use tax rate on large trucks. Small vehicles are subject to 18 cent tax rate.

Source: Federation of Tax Administrators, February 2017
http://www.taxadmin.org/current-tax-rates

5-Oct-16

## State Motor Fuel Tax Rates, 2016

| State | GASOLINE (cents per gallon) | | | DIESEL FUEL (cents per gallon) | | | GASOHOL (cents per gallon) | | | Notes |
|---|---|---|---|---|---|---|---|---|---|---|
| | Excise | Fee/Tax | Total | Excise | Fee/Tax | Total | Excise | Fee/Tax | Total | |
| Alabama[1, 10] | 16.0 | 2.0 | **18.0** | 19.0 | | **19.0** | 16.0 | 2.0 | **18.0** | Inspection fee[10] |
| Alaska | 8.0 | 0.95 | **8.95** | 8.0 | 0.95 | **8.95** | 8.0 | 0.95 | **8.95** | Refining Surcharge |
| Arizona | 18.0 | 1.0 | **19.0** | 26.0 | 1.0 | **27.0** | 18.0 | 1.0 | **19.0** | [9]LUST Tax |
| Arkansas | 21.5 | 0.3 | **21.8** | 22.5 | 0.3 | **22.8** | 21.5 | 0.3 | **21.8** | Environmental fee |
| California | 30.0 | 5.0 | **35.0** | 13.0 | 22.5 | **35.5** | 30.0 | 5.0 | **35.0** | Includes prepaid sales tax[8] |
| Colorado | 22.0 | | **22.0** | 20.5 | | **20.5** | 20.0 | | **20.0** | |
| Connecticut | 25.0 | | **25.0** | 50.3 | | **50.3** | 25.0 | | **25.0** | Plus a 8.1% Petroleum tax (gas) |
| Delaware | 23.0 | | **23.0** | 22.0 | | **22.0** | 23.0 | | **23.0** | Plus 0.9% GRT |
| Florida[2] | 4.0 | 24.4 | **28.4** | 4.0 | 27.7 | **31.7** | 4.0 | 24.4 | **28.4** | Sales tax added to excise[2] |
| Georgia[5] | 26.0 | | **26.0** | 29.0 | | **29.0** | 26.0 | | **26.0** | [5]Local sales tax additional |
| Hawaii[1] | 17.0 | | **17.0** | 17.0 | | **17.0** | 17.0 | | **17.0** | Sales tax additional |
| Idaho | 32.0 | 1 | **33.0** | 32.0 | 1 | **33.0** | 32.0 | 1 | **33.0** | Clean water tax[7] |
| Illinois[1] | 19.0 | 1.1 | **20.1** | 21.5 | 1.1 | **22.6** | 19.0 | 1.1 | **20.1** | Sales tax add., env. & LUST fee[3] |
| Indiana | 18.0 | | **18.0** | 16.0 | | **16.0** | 18.0 | | **18.0** | Sales tax additional[3] |
| Iowa | 30.8 | 1.0 | **31.8** | 32.5 | 1.0 | **33.5** | 29.3 | 1.0 | **30.3** | Environmental fee |
| Kansas | 24.0 | 1.03 | **25.03** | 26.0 | 1.03 | **27.030** | 24.0 | 1.03 | **25.03** | Environmental & Inspection fees |
| Kentucky | 24.6 | 1.4 | **26.0** | 21.6 | 1.4 | **23.0** | 24.6 | 1.4 | **26.0** | Environmental fee[4,3] |
| Louisiana | 20.0 | 0.125 | **20.125** | 20.0 | 0.125 | **20.125** | 20.0 | 0.125 | **20.125** | Inspection fee |
| Maine | 30.0 | | **30.0** | 31.2 | | **31.2** | 30.0 | | **30.0** | |
| Maryland[5] | 32.6 | | **32.6** | 33.35 | | **33.35** | 32.6 | | **32.6** | 5 |
| Massachusetts | 24.0 | | **24.0** | 24.0 | | **24.0** | 24.0 | | **24.0** | |
| Michigan | 19.0 | | **19.0** | 15.0 | | **15.0** | 19.0 | | **19.0** | Sales tax additional |
| Minnesota | 28.5 | 0.1 | **28.6** | 28.5 | 0.1 | **28.6** | 28.5 | 0.1 | **28.6** | Inspect fee |
| Mississippi | 18.0 | 0.4 | **18.4** | 18.0 | 0.4 | **18.4** | 18.0 | 0.4 | **18.4** | Environmental fee |
| Missouri | 17.0 | 0.3 | **17.3** | 17.0 | 0.3 | **17.3** | 17.0 | 0.3 | **17.3** | Inspection & Load fees |
| Montana | 27.0 | | **27.0** | 27.75 | | **27.75** | 27.0 | | **27.0** | |
| Nebraska | 26.8 | 0.9 | **27.7** | 26.8 | 0.3 | **27.1** | 26.8 | 0.9 | **27.7** | Petroleum fee[5] |
| Nevada[1] | 23.0 | 0.805 | **23.805** | 27.0 | 0.75 | **27.75** | 23.0 | 0.805 | **23.805** | Inspection & cleanup fee |
| New Hampshire | 22.2 | 1.625 | **23.825** | 22.2 | 1.625 | **23.825** | 22.2 | 1.625 | **23.825** | Oil discharge cleanup fee |
| New Jersey | 10.5 | 4.0 | **14.50** | 13.5 | 4.0 | **17.50** | 10.5 | 4.0 | **14.50** | Petroleum fee |
| New Mexico | 17.0 | 1.875 | **18.875** | 21.0 | 1.875 | **22.875** | 17.0 | 1.875 | **18.875** | Petroleum loading fee |
| New York | 8.0 | 17.0 | **25.0** | 8.0 | 15.25 | **23.25** | 8.0 | 17.0 | **25.0** | Petroleum Tax, Sales tax aditional |
| North Carolina | 35.0 | 0.25 | **35.25** | 35.0 | 0.25 | **35.25** | 35.0 | 0.25 | **35.25** | [5, 10]Inspection tax |
| North Dakota | 23.0 | | **23.0** | 23.0 | | **23.0** | 23.0 | | **23.0** | |
| Ohio | 28.0 | | **28.0** | 28.0 | | **28.0** | 28.0 | | **28.0** | |
| Oklahoma | 16.0 | 1.0 | **17.0** | 13.0 | 1.0 | **14.0** | 16.0 | 1.0 | **17.0** | Environmental fee |
| Oregon[1] | 30.0 | | **30.0** | 30.0 | | **30.0** | 30.0 | | **30.0** | |
| Pennsylvania | 50.3 | | **50.3** | 64.0 | | **64.0** | 50.3 | | **50.3** | Oil franchise tax only |
| Rhode Island | 33.0 | 1 | **34.0** | 33.0 | 1 | **34.0** | 33.0 | 1 | **34.0** | LUST tax |
| South Carolina | 16.0 | 0.75 | **16.75** | 16.0 | 0.75 | **16.75** | 16.0 | 0.75 | **16.75** | Inspection fee & LUST tax |
| South Dakota[1] | 28.0 | 2 | **30.0** | 28.0 | 2 | **30.0** | 28.0 | 2 | **30.0** | Inspection fee |
| Tennessee[1] | 20.0 | 1.4 | **21.4** | 17.0 | 1.4 | **18.4** | 20.0 | 1.4 | **21.4** | Petroleum Tax & Envir. Fee |
| Texas | 20.0 | | **20.0** | 20.0 | | **20.0** | 20.0 | | **20.0** | |
| Utah | 29.4 | | **29.4** | 29.4 | | **29.4** | 29.4 | | **29.4** | |
| Vermont[5] | 12.1 | 18.36 | **30.46** | 28.0 | 4.0 | **32.0** | 12.1 | 18.36 | **30.46** | Cleanup Fee & Trans. Fee |
| Virginia[1] | 16.2 | | **16.2** | 20.2 | | **20.2** | 16.2 | | **16.2** | 6 |
| Washington[10] | 44.5 | | **44.5** | 44.5 | | **44.5** | 44.5 | | **44.5** | 0.5% privilege tax[10] |
| West Virginia | 20.5 | 12.7 | **33.2** | 20.5 | 12.7 | **33.2** | 20.5 | 12.7 | **33.2** | Sales tax added to excise |
| Wisconsin | 30.9 | 2.0 | **32.9** | 30.9 | 2.0 | **32.9** | 30.9 | 2.0 | **32.9** | Petroleum Insp. Fee |
| Wyoming | 23.0 | 1 | **24.0** | 23.0 | 1 | **24.0** | 23.0 | 1 | **24.0** | License tax |
| Dist. of Columbia | 23.5 | | **23.5** | 23.5 | | **23.5** | 23.5 | | **23.5** | |
| **Federal** | **18.3** | **0.1** | 18.4 | **24.3** | **0.1** | 24.4 | **13.0** | **0.1** | 13.1 | **[7]LUST tax** |

**NOTES:**

/1 Tax rates do not include local option taxes. In AL, 1 - 3 cents; HI, 8.8 to 18.0 cent; IL, 5 cents in Chicago and 6 cents in Cook county (gasoline only); NV, 4.0 to 9.0 cents; OR, 1 to 5 cents; SD and TN, one cent; and VA 2.1%.
/2 Local taxes for gasoline and gasohol vary from 11.1 cents to 19.1 cents. Includes Inspection Fee, SCETS, & Additional Local Tax.
/3 Carriers pay an additional surcharge equal to IL-19.3 cents (g) 20.1 cents (d), IN-11 cents, KY-2% (g) 4.7% (d).
/4 Tax rate is based on the average wholesale price and is adjusted annually The actual rates are: KY, 9%; and UT, 12%.
/5 Portion of the rate is adjustable based on maintenance costs, sales volume, cost of fuel to state government, or inflation.
/6 Large trucks pay an additional (d) 3.5 cents (g) 12.6 cents. Actual rates (g) 5.1%, (d) 6%.
/7 Tax rate is reduced by the percentage of ethanol used in blending (reported rate assumes the max. 10% ethanol).
/8 Califonia Gasoline subject to 2.25% sales tax. Diesel subject to a 9.25% sales tax.
/9 Diesel rate specified is the fuel use tax rate on large trucks. Small vehicles are subject to 18 cent tax rate.
/10 Tax rates scheduled to increase to 49.4 cents in WA, 7/1/16, 18 cents in AL (g), 10/1/16. Decrease to 34 cents in NC, 7/1/15.

Source: Federation of Tax Administrators, October 2016
http://www.taxadmin.org/assets/docs/Research/Rates/mf.pdf

**18-Feb-15**

## State Motor Fuels Tax Rates, 2015

| State | Gasoline (cents per gallon) | | | Diesel Fuel (cents per gallon) | | | Gasohol (cents per gallon) | | | Notes |
|---|---|---|---|---|---|---|---|---|---|---|
| | Excise Tax | Other Tax | Total Tax | Excise Tax | Other Tax | Total Tax | Excise Tax | Other Tax | Total Tax | |
| Alabama [1] | 16.0 | 2.0 | **18.0** | 19.0 | | **19.0** | 16.0 | 2.0 | **18.0** | Inspection fee |
| Alaska | 8.0 | | **8.0** | 8.0 | | **8.0** | 8.0 | | **8.0** | |
| Arizona [9] | 18.0 | 1.0 | **19.0** | 26.0 | 1.0 | **27.0** | 18.0 | 1.0 | **19.0** | LUST tax |
| Arkansas | 21.5 | 0.3 | **21.8** | 22.5 | 0.3 | **22.8** | 21.5 | 0.3 | **21.8** | Environmental fee |
| California [8] | 36.0 | 6.5 | **42.5** | 11.0 | 27.0 | **38.0** | 36.0 | 6.5 | **42.5** | Includes prepaid sales tax |
| Colorado | 22.0 | | **22.0** | 20.5 | | **20.5** | 20.0 | | **20.0** | |
| Connecticut | 25.0 | | **25.0** | 54.5 | | **54.5** | 25.0 | | **25.0** | Plus a 8.1% petroleum tax |
| Delaware | 23.0 | | **23.0** | 22.0 | | **22.0** | 23.0 | | **23.0** | Plus 0.9 percent GRT |
| District of Columbia | 23.5 | | **23.5** | 23.5 | | **23.5** | 23.5 | | **23.5** | |
| Florida [2] | 4.0 | 24.525 | **28.525** | 4.0 | 27.6 | **31.6** | 4.0 | 24.525 | **28.525** | Sales tax added to excise |
| Georgia | 7.5 | 11.8 | **19.3** | 7.5 | 13.8 | **21.3** | 7.5 | 11.8 | **19.3** | Sales tax added to excise |
| Hawaii [1] | 17.0 | | **17.0** | 17.0 | | **17.0** | 17.0 | | **17.0** | Sales tax additional |
| Idaho [7] | 25.0 | 1.0 | **26.0** | 25.0 | 1.0 | **26.0** | 25.0 | 1.0 | **26.0** | Clean water tax |
| Illinois [1, 3] | 19.0 | 1.1 | **20.1** | 21.5 | 1.1 | **22.6** | 19.0 | 1.1 | **20.1** | Sales tax add.; environ. and LUST fee |
| Indiana [3] | 18.0 | | **18.0** | 16.0 | | **16.0** | 18.0 | | **18.0** | Sales tax additional |
| Iowa | 21.0 | 1.0 | **22.0** | 22.5 | 1.0 | **23.5** | 19.0 | 1.0 | **20.0** | Environmental fee |
| Kansas | 24.0 | 1.03 | **25.03** | 26.0 | 1.03 | **27.03** | 24.0 | 1.03 | **25.03** | Environmental and inspection fees |
| Kentucky [3, 4] | 26.2 | 1.4 | **27.6** | 23.2 | 1.4 | **24.6** | 26.2 | 1.4 | **27.6** | Environmental fee |
| Louisiana | 20.0 | 0.125 | **20.125** | 20.0 | 0.125 | **20.125** | 20.0 | 0.125 | **20.125** | Inspection fee |
| Maine [5] | 30.0 | | **30.0** | 31.2 | | **31.2** | 30.0 | | **30.0** | |
| Maryland | 30.3 | | **30.3** | 31.5 | | **31.5** | 30.3 | | **30.3** | |
| Massachusetts | 24.0 | | **24.0** | 24.0 | | **24.0** | 24.0 | | **24.0** | |
| Michigan | 19.0 | | **19.0** | 15.0 | | **15.0** | 19.0 | | **19.0** | Sales tax additional |
| Minnesota [5] | 28.5 | 0.1 | **28.6** | 28.5 | 0.1 | **28.6** | 28.5 | 0.1 | **28.6** | Inspection fee |
| Mississippi | 18.0 | 0.4 | **18.4** | 18.0 | 0.4 | **18.4** | 18.0 | 0.4 | **18.4** | Environmental fee |
| Missouri | 17.0 | 0.3 | **17.3** | 17.0 | 0.3 | **17.3** | 17.0 | 0.3 | **17.3** | Inspection & load fees |
| Montana | 27.0 | | **27.0** | 27.75 | | **27.75** | 27.0 | | **27.0** | |
| Nebraska [5] | 25.6 | 0.9 | **26.5** | 25.6 | 0.3 | **25.9** | 25.6 | 0.9 | **26.5** | Petroleum fee |
| Nevada [1] | 23.0 | 0.805 | **23.805** | 27.0 | 0.75 | **27.75** | 23.0 | 0.805 | **23.805** | Inspection and cleanup fee |
| New Hampshire | 22.2 | 1.625 | **23.825** | 22.2 | 1.625 | **23.825** | 22.2 | 1.625 | **23.825** | Oil discharge cleanup fee |
| New Jersey | 10.5 | 4.0 | **14.5** | 13.5 | 4.0 | **17.5** | 10.5 | 4.0 | **14.5** | Petroleum fee |
| New Mexico | 17.0 | 1.875 | **18.875** | 21.0 | 1.875 | **22.875** | 17.0 | 1.875 | **18.875** | Petroleum loading fee |
| New York | 8.0 | 17.8 | **25.8** | 8.0 | 16.05 | **24.05** | 8.0 | 17.8 | **25.8** | Petroleum tax, sales tax additional |
| North Carolina [4] | 37.5 | 0.25 | **37.75** | 37.5 | 0.25 | **37.75** | 37.5 | 0.25 | **37.75** | Inspection fee |
| North Dakota | 23.0 | | **23.0** | 23.0 | | **23.0** | 23.0 | | **23.0** | |
| Ohio | 28.0 | | **28.0** | 28.0 | | **28.0** | 28.0 | | **28.0** | |
| Oklahoma | 16.0 | 1.0 | **17.0** | 13.0 | 1.0 | **14.0** | 16.0 | 1.0 | **17.0** | Environmental fee |
| Oregon [1] | 30.0 | | **30.0** | 30.0 | | **30.0** | 30.0 | | **30.0** | |
| Pennsylvania | 50.5 | | **50.5** | 64.2 | | **64.2** | 50.5 | | **50.5** | Oil franchise tax only |
| Rhode Island | 32.0 | 1.0 | **33.0** | 32.0 | 1.0 | **33.0** | 32.0 | 1.0 | **33.0** | LUST tax |
| South Carolina | 16.0 | 0.75 | **16.75** | 16.0 | 0.75 | **16.75** | 16.0 | 0.75 | **16.75** | Inspection fee and LUST tax |
| South Dakota [1] | 22.0 | 2.0 | **24.0** | 22.0 | 2.0 | **24.0** | 22.0 | 2.0 | **24.0** | Inspection fee |
| Tennessee [1] | 20.0 | 1.4 | **21.4** | 17.0 | 1.4 | **18.4** | 20.0 | 1.4 | **21.4** | Petroleum tax and environmental fee |
| Texas | 20.0 | | **20.0** | 20.0 | | **20.0** | 20.0 | | **20.0** | |
| Utah | 24.5 | | **24.5** | 24.5 | | **24.5** | 24.5 | | **24.5** | |
| Vermont [5] | 12.1 | 19.87 | **31.97** | 28.0 | 4.0 | **32.0** | 18.2 | 13.77 | **31.97** | Cleanup fee and trans. fee |
| Virginia [1, 6] | 16.2 | | **16.2** | 20.2 | | **20.2** | 16.2 | | **16.2** | |
| Washington | 37.5 | | **37.5** | 37.5 | | **37.5** | 37.5 | | **37.5** | 0.5 percent privilege tax |
| West Virginia | 20.5 | 14.1 | **34.6** | 20.5 | 14.1 | **34.6** | 20.5 | 14.1 | **34.6** | Sales tax added to excise |
| Wisconsin | 30.9 | 2.0 | **32.9** | 30.9 | 2.0 | **32.9** | 30.9 | 2.0 | **32.9** | Petroleum insp. fee |
| Wyoming | 23.5 | 1.0 | **24.5** | 23.0 | 1.0 | **24.0** | 23.0 | 1.0 | **24.0** | License tax |
| **Federal [7]** | **18.3** | **0.1** | **18.4** | **24.3** | **0.1** | **24.4** | **13.0** | **0.1** | **13.1** | LUST tax |

**Notes**:

1. Tax rates do not include local option taxes as listed below:
   - Alabama: 1.0 to 3.0 cents
   - Hawaii: 8.8 to 18.0 cents
   - Illinois: 5.0 cents in Chicago; 6.0 cents in Cook County (gasoline only)
   - Nevada: 4.0 to 9.0 cents
   - Oregon: 1.0 to 3.0 cents
   - South Dakota: 1.0 cent
   - Tennessee: 1.0 cent
   - Virginia: 2.1 percent
2. Local taxes for gasoline and gasohol vary from 11.1 cents to 19.1 cents. Includes Inspection Fee, SCETS, & Additional Local Tax.
3. Carriers pay an additional surcharge equal to the following:
   - Illinois: 19.3 cents (gasoline), 20.1 cents (diesel)
   - Indiana: 11.0 cents
   - Kentucky: 2.0% (gasoline); 4.7% (diesel)
4. Tax rate is based on average wholesale price and is adjusted quarterly. The actual rates are: Kentucky, 9.0 percent; and North Carolina, 17.5 cents + 7.0 percent.
5. Portion of the rate is adjustable based on maintenance costs, sales volume, cost of fuel to state government, or inflation.
6. Large trucks pay an additional 3.5 cents (diesel), 12.6 cents (gasoline). Actual rates: 5.1% (gasoline), 6% (diesel).
7. Tax rate is reduced by the percentage of ethanol used in blending (reported rate assumes the maximum 10.0 percent ethanol).
8. California gasonline is subject to 2.25 percent sales tax. Diesel is subject to a 9.25 percent sales tax.
9. Diesel rate specified is the fuel use tax rate on large trucks. Small vehicles are subject to an 18 cent tax rate.

Source: Federation of Tax Administrators, February 2015
http://www.taxadmin.org/fta/rate/mf.pdf

10-Jun-14

## State Motor Fuels Tax Rates, 2014

| State | Gasoline (cents per gallon) | | | Diesel Fuel (cents per gallon) | | | Gasohol (cents per gallon) | | | Notes |
|---|---|---|---|---|---|---|---|---|---|---|
| | Excise Tax | Other Tax | Total Tax | Excise Tax | Other Tax | Total Tax | Excise Tax | Other Tax | Total Tax | |
| Alabama [1] | 16.0 | 2.0 | **18.0** | 19.0 | 0.0 | **19.0** | 16.0 | 2.0 | **18.0** | Inspection fee |
| Alaska | 8.0 | 0.0 | **8.0** | 8.0 | 0.0 | **8.0** | 8.0 | 0.0 | **8.0** | |
| Arizona [9] | 18.0 | 1.0 | **19.0** | 26.0 | 1.0 | **27.0** | 18.0 | 1.0 | **19.0** | LUST tax |
| Arkansas | 21.5 | 0.3 | **21.8** | 22.5 | 0.3 | **22.8** | 21.5 | 0.3 | **21.8** | Environmental fee |
| California [8] | 39.5 | 7.0 | **46.5** | 10.0 | 28.0 | **38.0** | 39.5 | 7.0 | **46.5** | Includes prepaid sales tax |
| Colorado | 22.0 | 0.0 | **22.0** | 20.5 | 0.0 | **20.5** | 20.0 | 0.0 | **20.0** | |
| Connecticut | 25.0 | 0.0 | **25.0** | 54.9 | 0.0 | **54.9** | 25.0 | 0.0 | **25.0** | Plus a 8.1% petroleum tax |
| Delaware | 23.0 | 0.0 | **23.0** | 22.0 | 0.0 | **22.0** | 23.0 | 0.0 | **23.0** | Plus 0.9 percent GRT |
| District of Columbia | 23.5 | 0.0 | **23.5** | 23.5 | 0.0 | **23.5** | 23.5 | 0.0 | **23.5** | |
| Florida [2] | 4.0 | 13.1 | **17.1** | 4.0 | 27.3 | **31.3** | 4.0 | 12.9 | **16.9** | Sales tax added to excise |
| Georgia | 7.5 | 11.8 | **19.3** | 7.5 | 13.8 | **21.3** | 7.5 | 12.0 | **19.5** | Sales tax added to excise |
| Hawaii [1] | 17.0 | 0.0 | **17.0** | 17.0 | 0.0 | **17.0** | 17.0 | 0.0 | **17.0** | Sales tax additional |
| Idaho [7] | 25.0 | 1.0 | **26.0** | 25.0 | 1.0 | **26.0** | 25.0 | 1.0 | **26.0** | Clean water tax |
| Illinois [1, 3] | 19.0 | 1.1 | **20.1** | 21.5 | 1.1 | **22.6** | 19.0 | 1.1 | **20.1** | Sales tax add.; environ. and LUST fee |
| Indiana [3] | 18.0 | 0.0 | **18.0** | 16.0 | 0.0 | **16.0** | 18.0 | 0.0 | **18.0** | Sales tax additional |
| Iowa | 21.0 | 1.0 | **22.0** | 22.5 | 1.0 | **23.5** | 19.0 | 1.0 | **20.0** | Environmental fee |
| Kansas | 24.0 | 1.03 | **25.03** | 26.0 | 1.03 | **27.03** | 24.0 | 1.03 | **25.0** | Environmental and inspection fees |
| Kentucky [3, 4] | 29.4 | 1.4 | **30.8** | 26.4 | 1.4 | **27.8** | 29.4 | 1.4 | **30.8** | Environmental fee |
| Louisiana | 20.0 | 0.125 | **20.125** | 20.0 | 0.125 | **20.125** | 20.0 | 0.125 | **20.1** | Inspection fee |
| Maine [5] | 30.0 | 0.0 | **30.0** | 31.2 | 0.0 | **31.2** | 30.0 | 0.0 | **30.0** | |
| Maryland | 27.0 | 0.0 | **27.0** | 27.75 | 0.0 | **27.75** | 27.0 | 0.0 | **27.0** | |
| Massachusetts | 24.0 | 0.0 | **24.0** | 24.0 | 0.0 | **24.0** | 24.0 | 0.0 | **24.0** | |
| Michigan | 19.0 | 0.0 | **19.0** | 15.0 | 0.0 | **15.0** | 19.0 | 0.0 | **19.0** | Sales tax additional |
| Minnesota [5] | 28.5 | 0.1 | **28.6** | 28.5 | 0.1 | **28.6** | 28.5 | 0.1 | **28.6** | Inspection fee |
| Mississippi | 18.0 | 0.4 | **18.4** | 18.0 | 0.4 | **18.4** | 18.0 | 0.4 | **18.4** | Environmental fee |
| Missouri | 17.0 | 0.3 | **17.3** | 17.0 | 0.3 | **17.3** | 17.0 | 0.3 | **17.3** | Inspection fee |
| Montana | 27.0 | 0.0 | **27.0** | 27.75 | 0.0 | **27.75** | 27.0 | 0.0 | **27.0** | |
| Nebraska [5] | 26.4 | 0.9 | **27.3** | 24.6 | 0.3 | **24.9** | 26.4 | 0.9 | **27.3** | Petroleum fee |
| Nevada [1] | 23.0 | 0.805 | **23.805** | 27.0 | 0.75 | **27.8** | 23.0 | 0.805 | **23.8** | Inspection and cleanup fee |
| New Hampshire | 18.0 | 1.625 | **19.625** | 18.0 | 1.625 | **19.625** | 18.0 | 1.625 | **19.6** | Oil discharge cleanup fee |
| New Jersey | 10.5 | 4.0 | **14.5** | 13.5 | 4.0 | **17.5** | 10.5 | 4.0 | **14.5** | Petroleum fee |
| New Mexico | 17.0 | 1.875 | **18.875** | 21.0 | 1.875 | **22.875** | 17.0 | 1.875 | **18.9** | Petroleum loading fee |
| New York | 8.0 | 18.4 | **26.4** | 8.0 | 16.65 | **24.65** | 8.0 | 18.6 | **26.6** | Petroleum tax, sales tax additional |
| North Carolina [4] | 37.5 | 0.25 | **37.75** | 37.5 | 0.25 | **37.75** | 37.5 | 0.25 | **37.8** | Inspection fee |
| North Dakota | 23.0 | 0.0 | **23.0** | 23.0 | 0.0 | **23.0** | 23.0 | 0.0 | **23.0** | |
| Ohio | 28.0 | 0.0 | **28.0** | 28.0 | 0.0 | **28.0** | 28.0 | 0.0 | **28.0** | |
| Oklahoma | 16.0 | 1.0 | **17.0** | 13.0 | 1.0 | **14.0** | 16.0 | 1.0 | **17.0** | Environmental fee |
| Oregon [1] | 30.0 | 0.0 | **30.0** | 30.0 | 0.0 | **30.0** | 30.0 | 0.0 | **30.0** | |
| Pennsylvania | 40.7 | 0.0 | **40.7** | 51.0 | 0.0 | **51.0** | 40.7 | 19.2 | **59.9** | Oil franchise tax |
| Rhode Island | 32.0 | 1.0 | **33.0** | 32.0 | 1.0 | **33.0** | 32.0 | 1.0 | **33.0** | LUST tax |
| South Carolina | 16.0 | 0.75 | **16.75** | 16.0 | 0.75 | **16.75** | 16.0 | 0.75 | **16.8** | Inspection fee and LUST tax |
| South Dakota [1] | 22.0 | 2.0 | **24.0** | 22.0 | 2.0 | **24.0** | 22.0 | 2.0 | **24.0** | Inspection fee |
| Tennessee [1] | 20.0 | 1.4 | **21.4** | 17.0 | 1.4 | **18.4** | 20.0 | 1.4 | **21.4** | Petroleum tax and environmental fee |
| Texas | 20.0 | 0.0 | **20.0** | 20.0 | 0.0 | **20.0** | 20.0 | 0.0 | **20.0** | |
| Utah | 24.5 | 0.0 | **24.5** | 24.5 | 0.0 | **24.5** | 24.5 | 0.0 | **24.5** | |
| Vermont [10] | 18.2 | 13.77 | **31.97** | 27.0 | 4.0 | **31.0** | 18.2 | 7.68 | **25.9** | Cleanup fee and trans. fee |
| Virginia [1, 6] | 11.1 | 0.0 | **11.1** | 20.2 | 0.0 | **20.2** | 11.1 | 0.0 | **11.1** | |
| Washington | 37.5 | 0.0 | **37.5** | 37.5 | 0.0 | **37.5** | 37.5 | 0.0 | **37.5** | 0.5 percent privilege tax |
| West Virginia | 20.5 | 15.2 | **35.7** | 20.5 | 15.2 | **35.7** | 20.5 | 14.2 | **34.7** | Sales tax added to excise |
| Wisconsin | 30.9 | 2.0 | **32.9** | 30.9 | 2.0 | **32.9** | 30.9 | 2.0 | **32.9** | Petroleum insp. fee |
| Wyoming | 23.0 | 1.0 | **24.0** | 23.0 | 1.0 | **24.0** | 23.0 | 1.0 | **24.0** | License tax |
| **Federal [7]** | **18.3** | **0.1** | 18.4 | **24.3** | **0.1** | 24.4 | **13.0** | **0.1** | 13.1 | LUST tax |

**Notes**:

1. Tax rates do not include local option taxes as listed below:
   - Alabama: 1.0 to 3.0 cents
   - Hawaii: 8.8 to 18.0 cents
   - Illinois: 5.0 cents in Chicago; 6.0 cents in Cook County (gasoline only)
   - Nevada: 4.0 to 9.0 cents
   - Oregon: 1.0 to 3.0 cents
   - South Dakota: 1.0 cent
   - Tennessee: 1.0 cent
   - Virginia: 2.0 percent
2. Local taxes for gasoline and gasohol vary from 10.8 cents to 19.1 cents.There is also a 2.071 cent per gallon pollution tax.
3. Carriers pay an additional surcharge equal to the following:
   - Illinois: 21.0 cents (gasoline), 19.5 cents (diesel)
   - Indiana: 11.0 cents
   - Kentucky: 2.0% (gasoline); 4.7% (diesel)
4. Tax rate is based on average wholesale price and is adjusted quarterly. The actual rates are: Kentucky, 9.0 percent; and North Carolina, 17.5 cents + 7.0 percent.
5. Portion of the rate is adjustable based on maintenance costs, sales volume, cost of fuel to state government, or inflation.
6. Large trucks pay an additional 3.5 cents (diesel), 12.6 cents (gasoline). Actual rates: 3% (gasoline), 6% (diesel).
7. Tax rate is reduced by the percentage of ethanol used in blending (reported rate assumes the maximum 10.0 percent ethanol).
8. California gasonline is subject to 2.25 percent sales tax. Diesel is subject to a 9.0 percent sales tax.
9. Diesel rate specified is the fuel use tax rate on large trucks. Small vehicles are subject to an 18 cent tax rate.
10. Diesel rate scheduled to increease by 1 cent on July 1, 2014.

Source: Federation of Tax Administrators, February 2014
http://www.taxadmin.org/fta/rate/mf.pdf

1-Apr-13

## State Motor Fuels Tax Rates, 2013

| State | Gasoline (cents per gallon) | | | Diesel Fuel (cents per gallon) | | | Gasohol (cents per gallon) | | | Notes |
|---|---|---|---|---|---|---|---|---|---|---|
| | Excise Tax | Other Tax | Total Tax | Excise Tax | Other Tax | Total Tax | Excise Tax | Other Tax | Total Tax | |
| Alabama [1] | 16.0 | 2.0 | **18.0** | 19.0 | 0.0 | **19.0** | 16.0 | 2.0 | **18.0** | Inspection fee |
| Alaska | 8.0 | 0.0 | **8.0** | 8.0 | 0.0 | **8.0** | 8.0 | 0.0 | **8.0** | |
| Arizona [9] | 18.0 | 1.0 | **19.0** | 26.0 | 1.0 | **27.0** | 18.0 | 1.0 | **19.0** | LUST tax |
| Arkansas | 21.5 | 0.3 | **21.8** | 22.5 | 0.3 | **22.8** | 21.5 | 0.3 | **21.8** | Environmental fee |
| California [8] | 36.0 | 7.0 | **43.0** | 10.0 | 29.0 | **39.0** | 36.0 | 7.0 | **43.0** | Includes prepaid sales tax |
| Colorado | 22.0 | 0.0 | **22.0** | 20.5 | 0.0 | **20.5** | 22.0 | 0.0 | **22.0** | |
| Connecticut | 25.0 | 0.0 | **25.0** | 51.2 | 0.0 | **51.2** | 25.0 | 0.0 | **25.0** | Plus a 7% petroleum tax |
| Delaware | 23.0 | 0.0 | **23.0** | 22.0 | 0.0 | **22.0** | 23.0 | 0.0 | **23.0** | Plus 0.9 percent GRT |
| District of Columbia | 23.5 | 0.0 | **23.5** | 23.5 | 0.0 | **23.5** | 23.5 | 0.0 | **23.5** | |
| Florida [2] | 4.0 | 12.9 | **16.9** | 4.0 | 27.0 | **31.0** | 4.0 | 12.9 | **16.9** | Sales tax added to excise |
| Georgia | 7.5 | 12.0 | **19.5** | 7.5 | 14.5 | **22.0** | 7.5 | 12.0 | **19.5** | Sales tax added to excise |
| Hawaii [1] | 17.0 | 0.0 | **17.0** | 17.0 | 0.0 | **17.0** | 17.0 | 0.0 | **17.0** | Sales tax additional |
| Idaho [7] | 25.0 | 1.0 | **26.0** | 25.0 | 1.0 | **26.0** | 25.0 | 1.0 | **26.0** | Clean water tax |
| Illinois [1, 3] | 19.0 | 1.1 | **20.1** | 21.5 | 1.1 | **22.6** | 19.0 | 1.1 | **20.1** | Sales tax add.; environ. and LUST fee |
| Indiana [3] | 18.0 | 0.0 | **18.0** | 16.0 | 0.0 | **16.0** | 18.0 | 0.0 | **18.0** | Sales tax additional |
| Iowa | 21.0 | 1.0 | **22.0** | 22.5 | 1.0 | **23.5** | 19.0 | 1.0 | **20.0** | Environmental fee |
| Kansas | 24.0 | 1.03 | **25.0** | 26.0 | 1.03 | **27.03** | 24.0 | 1.03 | **25.0** | Environmental and inspection fees |
| Kentucky [3, 4] | 28.5 | 1.4 | **29.9** | 25.5 | 1.4 | **26.9** | 28.5 | 1.4 | **29.9** | Environmental fee |
| Louisiana | 20.0 | 0.125 | **20.125** | 20.0 | 0.125 | **20.125** | 20.0 | 0.125 | **20.125** | Inspection fee |
| Maine [5] | 30.0 | 0.0 | **30.0** | 31.2 | 0.0 | **31.2** | 30.0 | 0.0 | **30.0** | |
| Maryland | 23.5 | 0.0 | **23.5** | 24.25 | 0.0 | **24.25** | 23.5 | 0.0 | **23.5** | |
| Massachusetts | 21.0 | 0.0 | **21.0** | 21.0 | 0.0 | **21.0** | 21.0 | 0.0 | **21.0** | |
| Michigan | 19.0 | 0.0 | **19.0** | 15.0 | 0.0 | **15.0** | 19.0 | 0.0 | **19.0** | Sales tax additional |
| Minnesota [5] | 28.5 | 0.1 | **28.6** | 28.5 | 0.1 | **28.6** | 28.5 | 0.1 | **28.6** | Inspection fee |
| Mississippi | 18.0 | 0.4 | **18.4** | 18.0 | 0.4 | **18.4** | 18.0 | 0.4 | **18.4** | Environmental fee |
| Missouri | 17.0 | 0.3 | **17.3** | 17.0 | 0.3 | **17.3** | 17.0 | 0.3 | **17.3** | Inspection fee |
| Montana | 27.0 | 0.0 | **27.0** | 27.75 | 0.0 | **27.75** | 27.0 | 0.0 | **27.0** | |
| Nebraska [5] | 26.4 | 0.9 | **27.3** | 24.6 | 0.3 | **24.9** | 24.6 | 0.9 | **25.5** | Petroleum fee |
| Nevada [1] | 23.0 | 0.805 | **23.805** | 27.0 | 0.75 | **27.8** | 23.0 | 0.805 | **23.805** | Inspection and cleanup fee |
| New Hampshire | 18.0 | 1.625 | **19.625** | 18.0 | 1.625 | **19.625** | 18.0 | 1.625 | **19.625** | Oil discharge cleanup fee |
| New Jersey | 10.5 | 4.0 | **14.5** | 13.5 | 4.0 | **17.5** | 10.5 | 4.0 | **14.5** | Petroleum fee |
| New Mexico | 17.0 | 1.875 | **18.875** | 21.0 | 1.875 | **22.875** | 17.0 | 1.875 | **18.875** | Petroleum loading fee |
| New York | 8.0 | 18.6 | **26.6** | 8.0 | 16.85 | **24.85** | 8.0 | 18.6 | **26.6** | Petroleum tax, sales tax additional |
| North Carolina [4] | 37.5 | 0.25 | **37.75** | 37.5 | 0.25 | **37.75** | 37.5 | 0.25 | **37.75** | Inspection fee |
| North Dakota | 23.0 | 0.0 | **23.0** | 23.0 | 0.0 | **23.0** | 23.0 | 0.0 | **23.0** | |
| Ohio | 28.0 | 0.0 | **28.0** | 28.0 | 0.0 | **28.0** | 28.0 | 0.0 | **28.0** | Plus 3 cents commercial |
| Oklahoma | 16.0 | 1.0 | **17.0** | 13.0 | 1.0 | **14.0** | 16.0 | 1.0 | **17.0** | Environmental fee |
| Oregon [1] | 30.0 | 0.0 | **30.0** | 30.0 | 0.0 | **30.0** | 30.0 | 0.0 | **30.0** | |
| Pennsylvania | 12.0 | 19.2 | **31.2** | 12.0 | 26.1 | **38.1** | 12.0 | 19.2 | **31.2** | Oil franchise tax |
| Rhode Island | 32.0 | 1.0 | **33.0** | 32.0 | 1.0 | **33.0** | 32.0 | 1.0 | **33.0** | LUST tax |
| South Carolina | 16.0 | 0.75 | **16.75** | 16.0 | 0.75 | **16.75** | 16.0 | 0.75 | **16.75** | Inspection fee and LUST tax |
| South Dakota [1] | 22.0 | 2.0 | **24.0** | 22.0 | 2.0 | **24.0** | 22.0 | 2.0 | **24.0** | Inspection fee |
| Tennessee [1] | 20.0 | 1.4 | **21.4** | 17.0 | 1.4 | **18.4** | 20.0 | 1.4 | **21.4** | Petroleum tax and environmental fee |
| Texas | 20.0 | 0.0 | **20.0** | 20.0 | 0.0 | **20.0** | 20.0 | 0.0 | **20.0** | |
| Utah | 24.5 | 0.0 | **24.5** | 24.5 | 0.0 | **24.5** | 24.5 | 0.0 | **24.5** | |
| Vermont | 19.0 | 7.68 | **26.68** | 25.0 | 4.0 | **29.0** | 19.0 | 7.68 | **26.68** | Cleanup fee and trans. fee |
| Virginia [1, 6] | 17.5 | 0.0 | **17.5** | 17.5 | 0.0 | **17.5** | 17.5 | 0.0 | **17.5** | |
| Washington | 37.5 | 0.0 | **37.5** | 37.5 | 0.0 | **37.5** | 37.5 | 0.0 | **37.5** | 0.5 percent privilege tax |
| West Virginia | 20.5 | 14.2 | **34.7** | 20.5 | 14.2 | **34.7** | 20.5 | 14.2 | **34.7** | Sales tax added to excise |
| Wisconsin | 30.9 | 2.0 | **32.9** | 30.9 | 2.0 | **32.9** | 30.9 | 2.0 | **32.9** | Petroleum insp. fee |
| Wyoming | 13.0 | 1.0 | **14.0** | 13.0 | 1.0 | **14.0** | 13.0 | 1.0 | **14.0** | License tax |
| **Federal [7]** | **18.3** | **0.1** | **18.4** | **24.3** | **0.1** | **24.4** | **13.0** | **0.1** | **13.1** | LUST tax |

**Notes**:

1. Tax rates do not include local option taxes as listed below:
   - Alabama: 1.0 to 3.0 cents
   - Hawaii: 8.8 to 18.0 cents
   - Illinois: 5.0 cents in Chicago; 6.0 cents in Cook County (gasoline only)
   - Nevada: 4.0 to 9.0 cents
   - Oregon: 1.0 to 3.0 cents
   - South Dakota: 1.0 cent
   - Tennessee: 1.0 cent
   - Virginia: 2.0 percent
2. Local taxes for gasoline and gasohol vary from 10.8 cents to 19.1 cents.There is also a 2.071 cent per gallon pollution tax.
3. Carriers pay an additional surcharge equal to the following:
   - Illinois: 21.0 cents (gasoline), 19.5 cents (diesel)
   - Indiana: 11.0 cents
   - Kentucky: 2.0% (gasoline); 4.7% (diesel)
4. Tax rate is based on average wholesale price and is adjusted quarterly. The actual rates are: Kentucky, 9.0 percent; and North Carolina, 17.5 cents + 7.0 percent.
5. Portion of the rate is adjustable based on maintenance costs, sales volume, cost of fuel to state government, or inflation.
6. Large trucks pay an additional 3.5 cents.
7. Tax rate is reduced by the percentage of ethanol used in blending (reported rate assumes the maximum 10.0 percent ethanol).
8. California gasonline is subject to 2.25 percent sales tax. Diesel is subject to a 9.0 percent sales tax.
9. Diesel rate specified is the fuel use tax rate on large trucks. Small vehicles are subject to an 18 cent tax rate.

Source: Federation of Tax Administrators, January 2013
http://www.taxadmin.org/fta/rate/mf.pdf

15-Aug-11

## State Motor Fuels Tax Rates, 2011

| State | GASOLINE (cents per gallon) | | | DIESEL FUEL (cents per gallon) | | | GASOHOL (cents per gallon) | | | Notes |
|---|---|---|---|---|---|---|---|---|---|---|
| | Excise Tax | Other Tax | Total Tax | Excise Tax | Other Tax | Total Tax | Excise Tax | Other Tax | Total Tax | |
| **FEDERAL** [7] | **18.3** | **0.1** | **18.4** | **24.3** | **0.1** | **24.4** | **13.0** | **0.1** | **13.1** | LUST tax. |
| Alabama [1] | 16.0 | 2.0 | **18.0** | 19.0 | 0.0 | **19.0** | 16.0 | 2.0 | **18.0** | Inspection fee. |
| Alaska | 8.0 | 0.0 | **8.0** | 8.0 | 0.0 | **8.0** | 8.0 | 0.0 | **8.0** | |
| Arizona [3] | 18.0 | 1.0 | **19.0** | 18.0 | 1.0 | **19.0** | 18.0 | 1.0 | **19.0** | LUST tax. |
| Arkansas | 21.5 | 0.3 | **21.8** | 22.5 | 0.3 | **22.8** | 21.5 | 0.3 | **21.8** | Environmental fee. |
| California [8] | 35.3 | 0.0 | **35.3** | 18.0 | 0.0 | **18.0** | 18.0 | 0.0 | **18.0** | Sales tax additional. |
| Colorado | 22.0 | 0.0 | **22.0** | 20.5 | 0.0 | **20.5** | 22.0 | 0.0 | **22.0** | |
| Connecticut | 25.0 | 0.0 | **25.0** | 39.6 | 0.0 | **39.6** | 25.0 | 0.0 | **25.0** | |
| Delaware | 23.0 | 0.0 | **23.0** | 22.0 | 0.0 | **22.0** | 23.0 | 0.0 | **23.0** | Plus 0.9 percent GRT. |
| District of Columbia | 20.0 | 0.0 | **20.0** | 20.0 | 0.0 | **20.0** | 20.0 | 0.0 | **20.0** | |
| Florida [2] | 4.0 | 12.2 | **16.2** | 16.0 | 14.0 | **30.0** | 4.0 | 12.2 | **16.2** | Sales tax added to excise. |
| Georgia | 7.5 | 10.1 | **17.6** | 7.5 | 11.3 | **18.8** | 7.5 | 10.1 | **17.6** | Sales tax added to excise. |
| Hawaii [1] | 17.0 | 0.0 | **17.0** | 17.0 | 0.0 | **17.0** | 17.0 | 0.0 | **17.0** | Sales tax additional. |
| Idaho [7] | 25.0 | 1.0 | **26.0** | 25.0 | 1.0 | **26.0** | 25.0 | 1.0 | **26.0** | Clean water tax. |
| Illinois [1, 3] | 19.0 | 1.1 | **20.1** | 21.5 | 1.1 | **22.6** | 19.0 | 1.1 | **20.1** | Sales tax add., env & LUST fee. |
| Indiana [3] | 18.0 | 0.0 | **18.0** | 16.0 | 0.0 | **16.0** | 18.0 | 0.0 | **18.0** | Sales tax additional. |
| Iowa | 21.0 | 1.0 | **22.0** | 22.5 | 1.0 | **23.5** | 19.0 | 1.0 | **20.0** | Environmental fee. |
| Kansas | 24.0 | 0.0 | **24.0** | 26.0 | 0.0 | **26.0** | 24.0 | 0.0 | **24.0** | |
| Kentucky [3, 4] | 24.5 | 1.4 | **25.9** | 21.5 | 1.4 | **22.9** | 24.5 | 1.4 | **25.9** | Environmental fee. |
| Louisiana | 20.0 | 0.0 | **20.0** | 20.0 | 0.0 | **20.0** | 20.0 | 0.0 | **20.0** | |
| Maine [5] | 29.5 | 0.0 | **29.5** | 30.7 | 0.0 | **30.7** | 29.5 | 0.0 | **29.5** | |
| Maryland | 23.5 | 0.0 | **23.5** | 24.25 | 0.0 | **24.25** | 23.5 | 0.0 | **23.5** | |
| Massachusetts | 21.0 | 0.0 | **21.0** | 21.0 | 0.0 | **21.0** | 21.0 | 0.0 | **21.0** | |
| Michigan | 19.0 | 0.0 | **19.0** | 15.0 | 0.0 | **15.0** | 19.0 | 0.0 | **19.0** | Sales tax additional. |
| Minnesota [5] | 27.5 | 2.1 | **29.6** | 27.5 | 2.1 | **29.6** | 27.5 | 2.1 | **29.6** | Environment & Inspect fee. |
| Mississippi | 18.0 | 0.4 | **18.4** | 18.0 | 0.4 | **18.4** | 18.0 | 0.4 | **18.4** | Environmental fee. |
| Missouri | 17.0 | 0.3 | **17.3** | 17.0 | 0.3 | **17.3** | 17.0 | 0.3 | **17.3** | Inspection fee. |
| Montana | 27.0 | 0.0 | **27.0** | 27.75 | 0.0 | **27.75** | 27.0 | 0.0 | **27.0** | |
| Nebraska [5] | 26.4 | 0.9 | **27.3** | 26.4 | 0.3 | **26.7** | 26.4 | 0.9 | **27.3** | Petroleum fee. |
| Nevada [1] | 24.0 | 0.805 | **24.805** | 27.0 | 0.75 | **27.75** | 24.0 | 0.805 | **24.805** | Inspection & cleanup fee. |
| New Hampshire | 18.0 | 1.625 | **19.625** | 18.0 | 1.625 | **19.625** | 18.0 | 1.625 | **19.625** | Oil discharge cleanup fee. |
| New Jersey | 10.5 | 4.0 | **14.5** | 13.5 | 4.0 | **17.5** | 10.5 | 4.0 | **14.5** | Petroleum fee. |
| New Mexico | 17.0 | 1.875 | **18.875** | 21.0 | 1.875 | **22.875** | 17.0 | 1.875 | **18.875** | Petroleum loading fee. |
| New York | 8.0 | 17.0 | **25.0** | 8.0 | 15.25 | **23.25** | 8.0 | 17.0 | **25.0** | Petroleum Tax, Sales tax appl. |
| North Carolina [4] | 32.5 | 0.25 | **32.75** | 32.5 | 0.25 | **32.75** | 32.5 | 0.25 | **32.75** | Inspection tax. |
| North Dakota | 23.0 | 0.0 | **23.0** | 23.0 | 0.0 | **23.0** | 23.0 | 0.0 | **23.0** | |
| Ohio | 28.0 | 0.0 | **28.0** | 28.0 | 0.0 | **28.0** | 28.0 | 0.0 | **28.0** | Plus 3 cents commercial. |
| Oklahoma | 16.0 | 1.0 | **17.0** | 13.0 | 1.0 | **14.0** | 16.0 | 1.0 | **17.0** | Environmental fee. |
| Oregon [1] | 30.0 | 0.0 | **30.0** | 30.0 | 0.0 | **30.0** | 30.0 | 0.0 | **30.0** | |
| Pennsylvania | 12.0 | 19.2 | **31.2** | 12.0 | 26.1 | **38.1** | 12.0 | 19.2 | **31.2** | Oil franchise tax. |
| Rhode Island | 32.0 | 1.0 | **33.0** | 32.0 | 1.0 | **33.0** | 32.0 | 1.0 | **33.0** | LUST tax. |
| South Carolina | 16.0 | 0.75 | **16.75** | 16.0 | 0.75 | **16.75** | 16.0 | 0.75 | **16.75** | Inspection fee and LUST tax. |
| South Dakota [1] | 22.0 | 2.0 | **24.0** | 22.0 | 2.0 | **24.0** | 20.0 | 2.0 | **22.0** | Inspection fee. |
| Tennessee [1, 6] | 20.0 | 1.4 | **21.4** | 17.0 | 1.4 | **18.4** | 20.0 | 1.4 | **21.4** | Petroleum Tax & Envir. Fee. |
| Texas | 20.0 | 0.0 | **20.0** | 20.0 | 0.0 | **20.0** | 20.0 | 0.0 | **20.0** | |
| Utah | 24.5 | 0.0 | **24.5** | 24.5 | 0.0 | **24.5** | 24.5 | 0.0 | **24.5** | |
| Vermont | 19.0 | 5.98 | **24.98** | 25.0 | 4.0 | **29.0** | 19.0 | 5.98 | **24.98** | Cleanup Fee & Trans. Fee. |
| Virginia [1, 6] | 17.5 | 0.0 | **17.5** | 17.5 | 0.0 | **17.5** | 17.5 | 0.0 | **17.5** | |
| Washington | 37.5 | 0.0 | **37.5** | 37.5 | 0.0 | **37.5** | 37.5 | 0.0 | **37.5** | 0.5 percent privilege tax. |
| West Virginia | 20.5 | 11.7 | **32.2** | 20.5 | 11.7 | **32.2** | 20.5 | 11.7 | **32.2** | Sales tax added to excise. |
| Wisconsin | 30.9 | 2.0 | **32.9** | 30.9 | 2.0 | **32.9** | 30.9 | 2.0 | **32.9** | Petroleum Insp. Fee |
| Wyoming | 13.0 | 1.0 | **14.0** | 13.0 | 1.0 | **14.0** | 13.0 | 1.0 | **14.0** | License Tax |

**Notes**:

1. Tax rates do not include local option taxes as listed below:
   - Alabama: 1.0 to 3.0 cents
   - Hawaii: 8.8 to 18.0 cents
   - Illinois: 5.0 cents in Chicago; 6.0 cents in Cook County (gasoline only)
   - Nevada: 4.0 to 9.0 cents
   - Oregon: 1.0 to 3.0 cents
   - South Dakota: 1.0 cent
   - Tennessee: 1.0 cent
   - Virginia: 2.0 percent.
2. Local taxes for gasoline and gasohol vary from 12.6 cents to 18.6 cents. Plus a 2.2 cent per gallon pollution tax.
3. Carriers pay an additional surcharge equal to the following:
   - Arizona: 8.0 cents
   - Illinois: 12.3 cents (gasoline), 13.5 cents (diesel)
   - Indiana: 11.0 cents
   - Kentucky: 2.0% (gasoline); 4.7% (diesel)
4. Tax rate is based on average wholesale price and is adjusted quarterly. The actual rates are: Kentucky, 9.0 percent; and North Carolina, 17.5 cents + 9.0 percent.
5. Portion of the rate is adjustable based on maintenance costs, sales volume, cost of fuel to state government, or inflation.
6. Large trucks pay an additional 3.5 cents.
7. Tax rate is reduced by the percentage of ethanol used in blending (reported rate assumes the max. 10.0 percent ethanol).
8. California gasonline subject to 2.25 percent sales tax. Diesel tax rate will decrease to 13.6 cents and sales tax rate will increase to 9.0 percent. Sales tax prepayment rates are not included above.

*Source: Federation of Tax Administrators (http://www.taxadmin.org/fta/rate/mf.pdf), January 2011.*

17-Mar-10

## State Motor Fuels Tax Rates, 2010

| State | GASOLINE (cents per gallon) | | | DIESEL FUEL (cents per gallon) | | | GASOHOL (cents per gallon) | | |
|---|---|---|---|---|---|---|---|---|---|
| | Excise Tax | Other Tax | Total Tax | Excise Tax | Other Tax | Total Tax | Excise Tax | Other Tax | Total Tax |
| **FEDERAL** [1] | **18.3** | **0.1** | **18.4** | **24.3** | **0.1** | **24.4** | **13.0** | **0.1** | **13.1** |
| Alabama [2] | 16.0 | 2.0 | **18.0** | 19.0 | 0.0 | **19.0** | 16.0 | 2.0 | **18.0** |
| Alaska | 8.0 | 0.0 | **8.0** | 8.0 | 0.0 | **8.0** | 8.0 | 0.0 | **8.0** |
| Arizona [3] | 18.0 | 0.0 | **18.0** | 18.0 | 0.0 | **18.0** | 18.0 | 0.0 | **18.0** |
| Arkansas | 21.5 | 0.0 | **21.5** | 22.5 | 0.0 | **22.5** | 21.5 | 0.0 | **21.5** |
| California | 18.0 | 0.0 | **18.0** | 18.0 | 0.0 | **18.0** | 18.0 | 0.0 | **18.0** |
| Colorado | 22.0 | 0.0 | **22.0** | 20.5 | 0.0 | **20.5** | 22.0 | 0.0 | **22.0** |
| Connecticut | 25.0 | 0.0 | **25.0** | 37.0 | 0.0 | **37.0** | 25.0 | 0.0 | **25.0** |
| Delaware | 23.0 | 0.0 | **23.0** | 22.0 | 0.0 | **22.0** | 23.0 | 0.0 | **23.0** |
| District of Columbia | 20.0 | 0.0 | **20.0** | 20.0 | 0.0 | **20.0** | 20.0 | 0.0 | **20.0** |
| Florida [4] | 4.0 | 12.0 | **16.0** | 16.8 | 12.8 | **29.6** | 4.0 | 12.0 | **16.0** |
| Georgia | 7.5 | 9.3 | **16.8** | 7.5 | 10.0 | **17.5** | 7.5 | 9.3 | **16.8** |
| Hawaii [2] | 17.0 | 0.0 | **17.0** | 17.0 | 0.0 | **17.0** | 17.0 | 0.0 | **17.0** |
| Idaho [1] | 25.0 | 1.0 | **26.0** | 25.0 | 1.0 | **26.0** | 25.0 | 1.0 | **26.0** |
| Illinois [2,3] | 19.0 | 1.1 | **20.1** | 21.5 | 1.1 | **22.6** | 19.0 | 1.1 | **20.1** |
| Indiana [3] | 18.0 | 0.0 | **18.0** | 16.0 | 0.0 | **16.0** | 18.0 | 0.0 | **18.0** |
| Iowa | 21.0 | 0.0 | **21.0** | 22.5 | 0.0 | **22.5** | 19.0 | 0.0 | **19.0** |
| Kansas | 24.0 | 0.0 | **24.0** | 26.0 | 0.0 | **26.0** | 24.0 | 0.0 | **24.0** |
| Kentucky [3,5] | 22.7 | 1.4 | **24.1** | 19.7 | 1.4 | **21.1** | 22.7 | 1.4 | **24.1** |
| Louisiana | 20.0 | 0.0 | **20.0** | 20.0 | 0.0 | **20.0** | 20.0 | 0.0 | **20.0** |
| Maine [6] | 29.5 | 0.0 | **29.5** | 30.7 | 0.0 | **30.7** | 29.5 | 0.0 | **29.5** |
| Maryland | 23.5 | 0.0 | **23.5** | 24.25 | 0.0 | **24.25** | 23.5 | 0.0 | **23.5** |
| Massachusetts | 21.0 | 0.0 | **21.0** | 21.0 | 0.0 | **21.0** | 21.0 | 0.0 | **21.0** |
| Michigan | 19.0 | 0.0 | **19.0** | 15.0 | 0.0 | **15.0** | 19.0 | 0.0 | **19.0** |
| Minnesota | 27.1 | 0.0 | **27.1** | 27.1 | 0.0 | **27.1** | 27.1 | 0.0 | **27.1** |
| Mississippi | 18.0 | 0.4 | **18.4** | 18.0 | 0.4 | **18.4** | 18.0 | 0.4 | **18.4** |
| Missouri | 17.0 | 0.55 | **17.55** | 17.0 | 0.55 | **17.55** | 17.0 | 0.55 | **17.55** |
| Montana | 27.0 | 0.0 | **27.0** | 27.75 | 0.0 | **27.75** | 27.0 | 0.0 | **27.0** |
| Nebraska [6] | 26.8 | 0.9 | **27.7** | 26.8 | 0.3 | **27.1** | 26.8 | 0.9 | **27.7** |
| Nevada [2] | 24.0 | 0.055 | **24.055** | 27.0 | 0.0 | **27.0** | 24.0 | 0.055 | **24.055** |
| New Hampshire | 18.0 | 1.625 | **19.625** | 18.0 | 1.625 | **19.625** | 18.0 | 1.625 | **19.625** |
| New Jersey | 10.5 | 4.0 | **14.5** | 13.5 | 4.0 | **17.5** | 10.5 | 4.0 | **14.5** |
| New Mexico | 17.0 | 1.875 | **18.875** | 21.0 | 1.875 | **22.875** | 17.0 | 1.875 | **18.875** |
| New York | 8.0 | 16.4 | **24.4** | 8.0 | 14.65 | **22.65** | 8.0 | 16.4 | **24.4** |
| North Carolina [5] | 30.3 | 0.25 | **30.55** | 30.3 | 0.25 | **30.55** | 30.3 | 0.25 | **30.55** |
| North Dakota | 23.0 | 0.0 | **23.0** | 23.0 | 0.0 | **23.0** | 23.0 | 0.0 | **23.0** |
| Ohio | 28.0 | 0.0 | **28.0** | 28.0 | 0.0 | **28.0** | 28.0 | 0.0 | **28.0** |
| Oklahoma | 16.0 | 1.0 | **17.0** | 13.0 | 1.0 | **14.0** | 16.0 | 1.0 | **17.0** |
| Oregon [2] | 24.0 | 0.0 | **24.0** | 24.0 | 0.0 | **24.0** | 24.0 | 0.0 | **24.0** |
| Pennsylvania | 12.0 | 19.2 | **31.2** | 12.0 | 26.1 | **38.1** | 12.0 | 19.2 | **31.2** |
| Rhode Island | 30.0 | 1.0 | **31.0** | 30.0 | 1.0 | **31.0** | 30.0 | 1.0 | **31.0** |
| South Carolina | 16.0 | 0.0 | **16.0** | 16.0 | 0.0 | **16.0** | 16.0 | 0.0 | **16.0** |
| South Dakota [2] | 22.0 | 0.0 | **22.0** | 22.0 | 0.0 | **22.0** | 20.0 | 0.0 | **20.0** |
| Tennessee [2] | 20.0 | 1.4 | **21.4** | 17.0 | 1.4 | **18.4** | 20.0 | 1.4 | **21.4** |
| Texas | 20.0 | 0.0 | **20.0** | 20.0 | 0.0 | **20.0** | 20.0 | 0.0 | **20.0** |
| Utah | 24.5 | 0.0 | **24.5** | 24.5 | 0.0 | **24.5** | 24.5 | 0.0 | **24.5** |
| Vermont | 19.0 | 5.5 | **24.5** | 25.0 | 4.0 | **29.0** | 19.0 | 5.5 | **24.5** |
| Virginia [2,7] | 17.5 | 0.0 | **17.5** | 17.5 | 0.0 | **17.5** | 17.5 | 0.0 | **17.5** |
| Washington | 37.5 | 0.0 | **37.5** | 37.5 | 0.0 | **37.5** | 37.5 | 0.0 | **37.5** |
| West Virginia | 20.5 | 11.7 | **32.2** | 20.5 | 11.7 | **32.2** | 20.5 | 11.7 | **32.2** |
| Wisconsin [6] | 30.9 | 2.0 | **32.9** | 30.9 | 2.0 | **32.9** | 30.9 | 2.0 | **32.9** |
| Wyoming | 13.0 | 1.0 | **14.0** | 13.0 | 1.0 | **14.0** | 13.0 | 1.0 | **14.0** |

**Notes**:

1. (Federal, Idaho) Tax rate is reduced by the percentage of ethanol used in blending (reported rate assumes the max. 10% ethanol).
2. Tax rates do not include local option taxes as listed below:
   - Alabama: 1.0 to 3.0 cents
   - Hawaii: 8.8 to 18.0 cents
   - Illinois: 5.0 cents in Chicago; 6.0 cents in Cook County (gasoline only)
   - Nevada: 4.0 to 9.0 cents
   - Oregon: 1.0 to 3.0 cents
   - South Dakota: 1.0 cent
   - Tennessee: 1.0 cent
   - Virginia: 2.0%
3. Carriers pay an additional surcharge equal to the following:
   - Arizona: 8.0 cents
   - Illinois: 12.3 cents (gasoline), 13.5 cents (diesel)
   - Indiana: 11.0 cents
   - Kentucky: 2.0% (gasoline); 4.7% (diesel)
4. (Florida) Local taxes for gasoline vary from 12.6 cents to 18.6 cents. An additional 2.07 cent per gallon pollution tax is levied.
5. Tax rate is based on the average wholesale price and is adjusted quarterly. The actual rates are:
   - Kentucky: 9.0%
   - North Carolina: 17.5 cents plus 7.0%
6. (Maine, Nebraska, Wisconsin) A portion of the rate is adjustable based on maintenance costs, sales volume, cost of fuel to state government, or inflation.
7. (Virginia) Large trucks pay an additional 3.5 cents.

*Source: Federation of Tax Administrators (http://www.taxadmin.org/fta/rate/mf.pdf), February 2010*

19-May-08

## State Motor Fuels Tax Rates, 2008

| State | GASOLINE (cents per gallon) | | | DIESEL FUEL (cents per gallon) | | | GASOHOL (cents per gallon) | | |
|---|---|---|---|---|---|---|---|---|---|
| | Excise Tax | Other Tax | Total Tax | Excise Tax | Other Tax | Total Tax | Excise Tax | Other Tax | Total Tax |
| **FEDERAL** [1] | **18.3** | **0.1** | **18.4** | **24.3** | **0.1** | **24.4** | **13.0** | **0.1** | **13.1** |
| Alabama [2] | 16.0 | 2.0 | **18.0** | 19.0 | 0.0 | **19.0** | 16.0 | 2.0 | **18.0** |
| Alaska | 8.0 | 0.0 | **8.0** | 8.0 | 0.0 | **8.0** | 8.0 | 0.0 | **8.0** |
| Arizona [3] | 18.0 | 0.0 | **18.0** | 18.0 | 0.0 | **18.0** | 18.0 | 0.0 | **18.0** |
| Arkansas | 21.5 | 0.0 | **21.5** | 22.5 | 0.0 | **22.5** | 21.5 | 0.0 | **21.5** |
| California | 18.0 | 0.0 | **18.0** | 18.0 | 0.0 | **18.0** | 18.0 | 0.0 | **18.0** |
| Colorado | 22.0 | 0.0 | **22.0** | 20.5 | 0.0 | **20.5** | 22.0 | 0.0 | **22.0** |
| Connecticut | 25.0 | 0.0 | **25.0** | 37.0 | 0.0 | **37.0** | 25.0 | 0.0 | **25.0** |
| Delaware | 23.0 | 0.0 | **23.0** | 22.0 | 0.0 | **22.0** | 23.0 | 0.0 | **23.0** |
| District of Columbia | 20.0 | 0.0 | **20.0** | 20.0 | 0.0 | **20.0** | 20.0 | 0.0 | **20.0** |
| Florida [5] | 4.0 | 11.6 | **15.6** | 16.8 | 12.2 | **29.0** | 4.0 | 11.6 | **15.6** |
| Georgia | 7.5 | 11.0 | **18.5** | 7.5 | 12.3 | **19.8** | 7.5 | 11.0 | **18.5** |
| Hawaii [2] | 17.0 | 0.0 | **17.0** | 17.0 | 0.0 | **17.0** | 17.0 | 0.0 | **17.0** |
| Idaho [1] | 25.0 | 1.0 | **26.0** | 25.0 | 1.0 | **26.0** | 22.5 | 1.0 | **23.5** |
| Illinois [2,3] | 19.0 | 1.1 | **20.1** | 21.5 | 1.1 | **22.6** | 19.0 | 1.1 | **20.1** |
| Indiana [3] | 18.0 | 0.0 | **18.0** | 16.0 | 0.0 | **16.0** | 18.0 | 0.0 | **18.0** |
| Iowa | 20.7 | 0.0 | **20.7** | 22.5 | 0.0 | **22.5** | 19.0 | 0.0 | **19.0** |
| Kansas | 24.0 | 0.0 | **24.0** | 26.0 | 0.0 | **26.0** | 24.0 | 0.0 | **24.0** |
| Kentucky [3,6] | 19.6 | 1.4 | **21.0** | 16.6 | 1.4 | **18.0** | 19.6 | 1.4 | **21.0** |
| Louisiana | 20.0 | 0.0 | **20.0** | 20.0 | 0.0 | **20.0** | 20.0 | 0.0 | **20.0** |
| Maine [4] | 27.6 | 0.0 | **27.6** | 28.8 | 0.0 | **28.8** | 27.6 | 0.0 | **27.6** |
| Maryland | 23.5 | 0.0 | **23.5** | 24.25 | 0.0 | **24.25** | 23.5 | 0.0 | **23.5** |
| Massachusetts | 21.0 | 0.0 | **21.0** | 21.0 | 0.0 | **21.0** | 21.0 | 0.0 | **21.0** |
| Michigan | 19.0 | 0.0 | **19.0** | 15.0 | 0.0 | **15.0** | 19.0 | 0.0 | **19.0** |
| Minnesota | 20.0 | 0.0 | **20.0** | 20.0 | 0.0 | **20.0** | 20.0 | 0.0 | **20.0** |
| Mississippi | 18.0 | 0.4 | **18.4** | 18.0 | 0.4 | **18.4** | 18.0 | 0.4 | **18.4** |
| Missouri | 17.0 | 0.55 | **17.55** | 17.0 | 0.55 | **17.55** | 17.0 | 0.55 | **17.55** |
| Montana | 27.0 | 0.0 | **27.0** | 27.75 | 0.0 | **27.75** | 27.0 | 0.0 | **27.0** |
| Nebraska [4] | 23.0 | 0.9 | **23.9** | 23.0 | 0.3 | **23.3** | 23.0 | 0.9 | **23.9** |
| Nevada [2] | 24.0 | 0.055 | **24.055** | 27.0 | 0.0 | **27.0** | 24.0 | 0.055 | **24.055** |
| New Hampshire | 18.0 | 1.625 | **19.625** | 18.0 | 1.625 | **19.625** | 18.0 | 1.625 | **19.625** |
| New Jersey | 10.5 | 4.0 | **14.5** | 13.5 | 4.0 | **17.5** | 10.5 | 4.0 | **14.5** |
| New Mexico | 17.0 | 1.875 | **18.875** | 21.0 | 1.875 | **22.875** | 17.0 | 1.875 | **18.875** |
| New York | 8.0 | 16.4 | **24.4** | 8.0 | 14.65 | **22.65** | 8.0 | 16.4 | **24.4** |
| North Carolina [6] | 29.9 | 0.25 | **30.15** | 29.9 | 0.25 | **30.15** | 29.9 | 0.25 | **30.15** |
| North Dakota | 23.0 | 0.0 | **23.0** | 23.0 | 0.0 | **23.0** | 23.0 | 0.0 | **23.0** |
| Ohio | 28.0 | 0.0 | **28.0** | 28.0 | 0.0 | **28.0** | 28.0 | 0.0 | **28.0** |
| Oklahoma | 16.0 | 1.0 | **17.0** | 13.0 | 1.0 | **14.0** | 16.0 | 1.0 | **17.0** |
| Oregon [2] | 24.0 | 0.0 | **24.0** | 24.0 | 0.0 | **24.0** | 24.0 | 0.0 | **24.0** |
| Pennsylvania | 12.0 | 19.2 | **31.2** | 12.0 | 26.1 | **38.1** | 12.0 | 19.2 | **31.2** |
| Rhode Island | 30.0 | 1.0 | **31.0** | 30.0 | 1.0 | **31.0** | 30.0 | 1.0 | **31.0** |
| South Carolina | 16.0 | 0.0 | **16.0** | 16.0 | 0.0 | **16.0** | 16.0 | 0.0 | **16.0** |
| South Dakota [2] | 22.0 | 0.0 | **22.0** | 22.0 | 0.0 | **22.0** | 20.0 | 0.0 | **20.0** |
| Tennessee [2] | 20.0 | 1.4 | **21.4** | 17.0 | 1.4 | **18.4** | 20.0 | 1.4 | **21.4** |
| Texas | 20.0 | 0.0 | **20.0** | 20.0 | 0.0 | **20.0** | 20.0 | 0.0 | **20.0** |
| Utah | 24.5 | 0.0 | **24.5** | 24.5 | 0.0 | **24.5** | 24.5 | 0.0 | **24.5** |
| Vermont | 19.0 | 1.0 | **20.0** | 25.0 | 1.0 | **26.0** | 19.0 | 1.0 | **20.0** |
| Virginia [2,7] | 17.5 | 0.0 | **17.5** | 17.5 | 0.0 | **17.5** | 17.5 | 0.0 | **17.5** |
| Washington [8] | 36.0 | 0.0 | **36.0** | 36.0 | 0.0 | **36.0** | 36.0 | 0.0 | **36.0** |
| West Virginia | 20.5 | 11.7 | **32.2** | 20.5 | 11.7 | **32.2** | 20.5 | 11.7 | **32.2** |
| Wisconsin [4] | 30.9 | 2.0 | **32.9** | 30.9 | 2.0 | **32.9** | 30.9 | 2.0 | **32.9** |
| Wyoming | 13.0 | 1.0 | **14.0** | 13.0 | 1.0 | **14.0** | 13.0 | 1.0 | **14.0** |

**Notes**:

1. (Federal, Idaho) Tax rate is reduced by the percentage of ethanol used in blending (reported rate assumes the max. 10% ethanol).
2. Tax rates do not include local option taxes as listed below:
   - Alabama: 1.0 to 3.0 cents
   - Hawaii: 8.8 to 18.0 cents
   - Illinois: 5.0 cents in Chicago; 6.0 cents in Cook County (gasoline only)
   - Nevada: 4.0 to 9.0 cents
   - Oregon: 1.0 to 3.0 cents
   - South Dakota: 1.0 cent
   - Tennessee: 1.0 cent
   - Virginia: 2.0%
3. Carriers pay an additional surcharge equal to the following:
   - Arizona: 8.0 cents
   - Illinois: 6.3 cents (gasoline), 6.0 cents (diesel)
   - Indiana: 11.0 cents
   - Kentucky: 2.0% (gasoline); 4.7% (diesel)
4. (Maine, Nebraska, Wisconsin) A portion of the rate is adjustable based on maintenance costs, sales volume, cost of fuel to state government, or inflation.
5. (Florida) Local taxes for gasoline vary from 10.2 cents to 18.2 cents. An additional 2.07 cent per gallon pollution tax is levied.
6. Tax rate is based on the average wholesale price and is adjusted quarterly. The actual rates are:
   - Kentucky: 9.0%
   - North Carolina: 17.5 cents plus 7.0%
7. (Virginia) Large trucks pay an additional 3.5 cents.
8. (Washington) Tax rate scheduled to increased to 37.5 cents on July 1, 2008.

*Source: Federation of Tax Administrators (http://www.taxadmin.org/fta/rate/motor_fl.html), March 2008*

3-Jul-07

## State Motor Fuels Tax Rates, 2007

| State | GASOLINE (cents per gallon) | | | DIESEL FUEL (cents per gallon) | | | GASOHOL (cents per gallon) | | |
|---|---|---|---|---|---|---|---|---|---|
| | Excise Tax | Other Tax | Total Tax | Excise Tax | Other Tax | Total Tax | Excise Tax | Other Tax | Total Tax |
| **FEDERAL** [1] | **18.3** | **0.1** | **18.4** | **24.3** | **0.1** | **24.4** | **13.0** | **0.1** | **13.1** |
| Alabama [2] | 16.0 | 2.0 | **18.0** | 19.0 | 0.0 | **19.0** | 16.0 | 2.0 | **18.0** |
| Alaska | 8.0 | 0.0 | **8.0** | 8.0 | 0.0 | **8.0** | 0.0 | 0.0 | **0.0** |
| Arizona [3] | 18.0 | 0.0 | **18.0** | 18.0 | 0.0 | **18.0** | 18.0 | 0.0 | **18.0** |
| Arkansas | 21.5 | 0.0 | **21.5** | 22.5 | 0.0 | **22.5** | 21.5 | 0.0 | **21.5** |
| California | 18.0 | 0.0 | **18.0** | 18.0 | 0.0 | **18.0** | 18.0 | 0.0 | **18.0** |
| Colorado | 22.0 | 0.0 | **22.0** | 20.5 | 0.0 | **20.5** | 22.0 | 0.0 | **22.0** |
| Connecticut | 25.0 | 0.0 | **25.0** | 26.0 | 0.0 | **26.0** | 25.0 | 0.0 | **25.0** |
| Delaware [4] | 23.0 | 0.0 | **23.0** | 22.0 | 0.0 | **22.0** | 23.0 | 0.0 | **23.0** |
| District of Columbia | 20.0 | 0.0 | **20.0** | 20.0 | 0.0 | **20.0** | 20.0 | 0.0 | **20.0** |
| Florida [5] | 4.0 | 11.3 | **15.3** | 16.8 | 11.6 | **28.4** | 4.0 | 11.3 | **15.3** |
| Georgia | 7.5 | 7.7 | **15.2** | 7.5 | 8.5 | **16.3** | 7.5 | 7.7 | **15.2** |
| Hawaii [2] | 16.0 | 0.0 | **16.0** | 16.0 | 0.0 | **16.0** | 16.0 | 0.0 | **16.0** |
| Idaho [1] | 25.0 | 0.0 | **25.0** | 25.0 | 0.0 | **25.0** | 22.5 | 0.0 | **22.5** |
| Illinois [2,3] | 19.0 | 1.1 | **20.1** | 21.5 | 1.1 | **22.6** | 19.0 | 1.1 | **20.1** |
| Indiana [3] | 18.0 | 0.0 | **18.0** | 16.0 | 0.0 | **16.0** | 18.0 | 0.0 | **18.0** |
| Iowa | 21.0 | 0.0 | **21.0** | 22.5 | 0.0 | **22.5** | 19.0 | 0.0 | **19.0** |
| Kansas | 24.0 | 0.0 | **24.0** | 26.0 | 0.0 | **26.0** | 24.0 | 0.0 | **24.0** |
| Kentucky [3,6] | 18.3 | 1.4 | **19.7** | 15.3 | 1.4 | **16.7** | 18.3 | 1.4 | **19.7** |
| Louisiana | 20.0 | 0.0 | **20.0** | 20.0 | 0.0 | **20.0** | 20.0 | 0.0 | **20.0** |
| Maine [4] | 26.8 | 0.0 | **26.8** | 27.9 | 0.0 | **27.9** | 26.8 | 0.0 | **26.8** |
| Maryland | 23.5 | 0.0 | **23.5** | 24.25 | 0.0 | **24.25** | 23.5 | 0.0 | **23.5** |
| Massachusetts | 21.0 | 0.0 | **21.0** | 21.0 | 0.0 | **21.0** | 21.0 | 0.0 | **21.0** |
| Michigan | 19.0 | 0.0 | **19.0** | 15.0 | 0.0 | **15.0** | 19.0 | 0.0 | **19.0** |
| Minnesota | 20.0 | 0.0 | **20.0** | 20.0 | 0.0 | **20.0** | 20.0 | 0.0 | **20.0** |
| Mississippi | 18.0 | 0.4 | **18.4** | 18.0 | 0.4 | **18.4** | 18.0 | 0.4 | **18.4** |
| Missouri | 17.0 | 0.55 | **17.55** | 17.0 | 0.55 | **17.55** | 17.0 | 0.55 | **17.55** |
| Montana | 27.0 | 0.0 | **27.0** | 27.75 | 0.0 | **27.75** | 27.0 | 0.0 | **27.0** |
| Nebraska [4] | 27.1 | 0.9 | **28.0** | 27.1 | 0.3 | **27.4** | 27.1 | 0.9 | **28.0** |
| Nevada [2] | 24.0 | 0.805 | **24.805** | 27.0 | 0.75 | **27.75** | 24.0 | 0.805 | **24.805** |
| New Hampshire | 18.0 | 1.625 | **19.625** | 18.0 | 1.625 | **19.625** | 18.0 | 1.625 | **19.625** |
| New Jersey | 10.5 | 4.0 | **14.5** | 13.5 | 4.0 | **17.5** | 10.5 | 4.0 | **14.5** |
| New Mexico | 17.0 | 1.875 | **18.875** | 21.0 | 1.875 | **22.875** | 17.0 | 1.875 | **18.875** |
| New York | 8.0 | 16.6 | **24.6** | 8.0 | 14.85 | **22.85** | 8.0 | 16.6 | **24.6** |
| North Carolina [6] | 29.9 | 0.25 | **30.15** | 29.9 | 0.25 | **30.15** | 29.9 | 0.25 | **30.15** |
| North Dakota | 23.0 | 0.0 | **23.0** | 23.0 | 0.0 | **23.0** | 23.0 | 0.0 | **23.0** |
| Ohio | 28.0 | 0.0 | **28.0** | 28.0 | 0.0 | **28.0** | 28.0 | 0.0 | **28.0** |
| Oklahoma | 16.0 | 1.0 | **17.0** | 13.0 | 1.0 | **14.0** | 16.0 | 1.0 | **17.0** |
| Oregon [2] | 24.0 | 0.0 | **24.0** | 24.0 | 0.0 | **24.0** | 24.0 | 0.0 | **24.0** |
| Pennsylvania | 12.0 | 19.2 | **31.2** | 12.0 | 26.1 | **38.1** | 12.0 | 19.2 | **31.2** |
| Rhode Island | 30.0 | 1.0 | **31.0** | 30.0 | 1.0 | **31.0** | 30.0 | 1.0 | **31.0** |
| South Carolina | 16.0 | 0.0 | **16.0** | 16.0 | 0.0 | **16.0** | 16.0 | 0.0 | **16.0** |
| South Dakota [2] | 22.0 | 0.0 | **22.0** | 22.0 | 0.0 | **22.0** | 20.0 | 0.0 | **20.0** |
| Tennessee [2] | 20.0 | 1.4 | **21.4** | 17.0 | 1.4 | **18.4** | 20.0 | 1.4 | **21.4** |
| Texas | 20.0 | 0.0 | **20.0** | 20.0 | 0.0 | **20.0** | 20.0 | 0.0 | **20.0** |
| Utah | 24.5 | 0.0 | **24.5** | 24.5 | 0.0 | **24.5** | 24.5 | 0.0 | **24.5** |
| Vermont | 19.0 | 1.0 | **20.0** | 25.0 | 1.0 | **26.0** | 19.0 | 1.0 | **20.0** |
| Virginia [2,7] | 17.5 | 0.0 | **17.5** | 16.0 | 0.0 | **16.0** | 17.5 | 0.0 | **17.5** |
| Washington [8] | 34.0 | 0.0 | **34.0** | 34.0 | 0.0 | **34.0** | 34.0 | 0.0 | **34.0** |
| West Virginia | 20.5 | 11.0 | **31.5** | 20.5 | 11.0 | **31.5** | 20.5 | 11.0 | **31.5** |
| Wisconsin [4] | 29.9 | 3.0 | **32.9** | 29.9 | 3.0 | **32.9** | 29.9 | 3.0 | **32.9** |
| Wyoming | 13.0 | 1.0 | **14.0** | 13.0 | 1.0 | **14.0** | 13.0 | 1.0 | **14.0** |

**Notes**:

1. (Federal, Idaho) Tax rate is reduced by the percentage of ethanol used in blending (reported rate assumes the max. 10% ethanol).

2. Tax rates do not include local option taxes as listed below:
   Alabama: 1.0 to 3.0 cents
   Hawaii: 8.8 to 18.0 cents
   Illinois: 5.0 cents in Chicago; 6.0 cents in Cook County (gasoline only)
   Nevada: 4.0 to 9.0 cents
   Oregon: 1.0 to 3.0 cents
   South Dakota: 1.0 cent
   Tennessee: 1.0 cent
   Virginia: 2.0%

3. Carriers pay an additional surcharge equal to the following:
   Arizona: 8.0 cents
   Illinois: 6.3 cents (gasoline), 6.0 cents (diesel)
   Indiana: 11.0 cents
   Kentucky: 2.0% (gasoline); 4.7% (diesel)

4. (Delaware, Maine, Nebraska, Wisconsin) A portion of the rate is adjustable based on maintenance costs, sales volume, or inflation.

5. (Florida) Local taxes for gasoline vary from 10.2 cents to 18.2 cents. An additional 2.07 cent per gallon pollution tax is levied.

6. (Kentucky, North Carolina) Tax rate is based on the average wholesale price and is adjusted quarterly. The actual rates are:
   Kentucky: 9.0% and North Carolina: 17.5 cents plus 7.0%

7. (Virginia) Large trucks pay an additional 3.5 cents.

8. (Washington) Tax rate is scheduled to increased to 36 cents on July 1, 2007.

*Source: Federation of Tax Administrators (http://www.taxadmin.org/fta/rate/motor_fl.html)*

## State Motor Fuels Tax Rates (per gallon), 2006

| State | GASOLINE (cents per gallon) | | | DIESEL FUEL (cents per gallon) | | | GASOHOL (cents per gallon) | | |
|---|---|---|---|---|---|---|---|---|---|
| | Excise Tax | Other Tax | Total Tax | Excise Tax | Other Tax | Total Tax | Excise Tax | Other Tax | Total Tax |
| **FEDERAL** | **18.3** | **0.1** | **18.4** | **24.3** | **0.1** | **24.4** | **13.0** | **0.1** | **13.1** |
| Alabama [1] | 16.0 | 2.0 | **18.0** | 19.0 | 0.0 | **19.0** | 16.0 | 2.0 | **18.0** |
| Alaska | 8.0 | 0.0 | **8.0** | 8.0 | 0.0 | **8.0** | 0.0 | 0.0 | **0.0** |
| Arizona [2] | 18.0 | 0.0 | **18.0** | 18.0 | 0.0 | **18.0** | 18.0 | 0.0 | **18.0** |
| Arkansas | 21.5 | 0.0 | **21.5** | 22.5 | 0.0 | **22.5** | 21.5 | 0.0 | **21.5** |
| California | 18.0 | 0.0 | **18.0** | 18.0 | 0.0 | **18.0** | 18.0 | 0.0 | **18.0** |
| Colorado | 22.0 | 0.0 | **22.0** | 20.5 | 0.0 | **20.5** | 22.0 | 0.0 | **22.0** |
| Connecticut | 25.0 | 0.0 | **25.0** | 26.0 | 0.0 | **26.0** | 25.0 | 0.0 | **25.0** |
| Delaware | 23.0 | 0.0 | **23.0** | 22.0 | 0.0 | **22.0** | 23.0 | 0.0 | **23.0** |
| District of Columbia | 22.5 | 0.0 | **22.5** | 22.5 | 0.0 | **22.5** | 22.5 | 0.0 | **22.5** |
| Florida [3] | 4.0 | 10.9 | **14.9** | 16.8 | 10.9 | **27.7** | 4.0 | 10.9 | **14.9** |
| Georgia | 7.5 | 7.8 | **15.3** | 7.5 | 9.0 | **16.5** | 7.5 | 7.8 | **15.3** |
| Hawaii [1] | 16.0 | 0.0 | **16.0** | 16.0 | 0.0 | **16.0** | 16.0 | 0.0 | **16.0** |
| Idaho | 25.0 | 0.0 | **25.0** | 25.0 | 0.0 | **25.0** | 22.5 | 0.0 | **22.5** |
| Illinois [1,2] | 19.0 | 1.1 | **20.1** | 21.5 | 1.1 | **22.6** | 19.0 | 1.1 | **20.1** |
| Indiana [2] | 18.0 | 0.0 | **18.0** | 16.0 | 0.0 | **16.0** | 18.0 | 0.0 | **18.0** |
| Iowa [4] | 20.7 | 0.0 | **20.7** | 22.5 | 0.0 | **22.5** | 19.0 | 0.0 | **19.0** |
| Kansas | 24.0 | 0.0 | **24.0** | 26.0 | 0.0 | **26.0** | 24.0 | 0.0 | **24.0** |
| Kentucky [2,5] | 17.1 | 1.4 | **18.5** | 14.1 | 1.4 | **15.5** | 17.1 | 1.4 | **18.5** |
| Louisiana | 20.0 | 0.0 | **20.0** | 20.0 | 0.0 | **20.0** | 20.0 | 0.0 | **20.0** |
| Maine | 25.9 | 0.0 | **25.9** | 27.0 | 0.0 | **27.0** | 25.9 | 0.0 | **25.9** |
| Maryland | 23.5 | 0.0 | **23.5** | 24.25 | 0.0 | **24.25** | 23.5 | 0.0 | **23.5** |
| Massachusetts | 21.0 | 0.0 | **21.0** | 21.0 | 0.0 | **21.0** | 21.0 | 0.0 | **21.0** |
| Michigan [6] | 19.0 | 0.0 | **19.0** | 15.0 | 0.0 | **15.0** | 19.0 | 0.0 | **19.0** |
| Minnesota | 20.0 | 0.0 | **20.0** | 20.0 | 0.0 | **20.0** | 20.0 | 0.0 | **20.0** |
| Mississippi | 18.0 | 0.4 | **18.4** | 18.0 | 0.4 | **18.4** | 18.0 | 0.4 | **18.4** |
| Missouri | 17.0 | 0.55 | **17.55** | 17.0 | 0.55 | **17.55** | 17.0 | 0.55 | **17.55** |
| Montana | 27.0 | 0.0 | **27.0** | 27.75 | 0.0 | **27.75** | 27.0 | 0.0 | **27.0** |
| Nebraska | 26.1 | 0.9 | **27.0** | 26.1 | 0.9 | **27.0** | 26.1 | 0.9 | **27.0** |
| Nevada [1] | 24.0 | 0.805 | **24.805** | 27.0 | 0.75 | **27.75** | 24.0 | 0.805 | **24.805** |
| New Hampshire | 18.0 | 1.625 | **19.625** | 18.0 | 1.625 | **19.625** | 18.0 | 1.625 | **19.625** |
| New Jersey | 10.5 | 4.0 | **14.5** | 13.5 | 4.0 | **17.5** | 10.5 | 4.0 | **14.5** |
| New Mexico | 17.0 | 1.9 | **18.9** | 21.0 | 1.9 | **22.9** | 17.0 | 1.9 | **18.9** |
| New York | 8.0 | 15.9 | **23.9** | 8.0 | 14.15 | **22.15** | 8.0 | 15.9 | **23.9** |
| North Carolina [5] | 29.9 | 0.25 | **30.15** | 29.9 | 0.25 | **30.15** | 29.9 | 0.25 | **30.15** |
| North Dakota | 23.0 | 0.0 | **23.0** | 23.0 | 0.0 | **23.0** | 23.0 | 0.0 | **23.0** |
| Ohio | 28.0 | 0.0 | **28.0** | 28.0 | 0.0 | **28.0** | 28.0 | 0.0 | **28.0** |
| Oklahoma | 16.0 | 1.0 | **17.0** | 13.0 | 1.0 | **14.0** | 16.0 | 1.0 | **17.0** |
| Oregon [1] | 24.0 | 0.0 | **24.0** | 24.0 | 0.0 | **24.0** | 24.0 | 0.0 | **24.0** |
| Pennsylvania | 12.0 | 19.2 | **31.2** | 12.0 | 26.1 | **38.1** | 12.0 | 19.2 | **31.2** |
| Rhode Island | 30.0 | 1.0 | **31.0** | 30.0 | 1.0 | **31.0** | 30.0 | 1.0 | **31.0** |
| South Carolina | 16.0 | 0.0 | **16.0** | 16.0 | 0.0 | **16.0** | 16.0 | 0.0 | **16.0** |
| South Dakota [1] | 22.0 | 0.0 | **22.0** | 22.0 | 0.0 | **22.0** | 20.0 | 0.0 | **20.0** |
| Tennessee [1] | 20.0 | 1.4 | **21.4** | 17.0 | 1.4 | **18.4** | 20.0 | 1.4 | **21.4** |
| Texas | 20.0 | 0.0 | **20.0** | 20.0 | 0.0 | **20.0** | 20.0 | 0.0 | **20.0** |
| Utah | 24.5 | 0.0 | **24.5** | 24.5 | 0.0 | **24.5** | 24.5 | 0.0 | **24.5** |
| Vermont | 19.0 | 1.0 | **20.0** | 25.0 | 1.0 | **26.0** | 19.0 | 1.0 | **20.0** |
| Virginia [1] | 17.5 | 0.0 | **17.5** | 16.0 | 0.0 | **16.0** | 17.5 | 0.0 | **17.5** |
| Washington | 31.0 | 0.0 | **31.0** | 31.0 | 0.0 | **31.0** | 31.0 | 0.0 | **31.0** |
| West Virginia | 20.5 | 6.5 | **27.0** | 20.5 | 6.5 | **27.0** | 20.5 | 6.5 | **27.0** |
| Wisconsin | 29.9 | 3.0 | **32.9** | 29.9 | 3.0 | **32.9** | 29.9 | 3.0 | **32.9** |
| Wyoming | 13.0 | 1.0 | **14.0** | 13.0 | 1.0 | **14.0** | 13.0 | 1.0 | **14.0** |

**Notes**:

1. Tax rates do not include local option taxes as listed below:
   - Alabama: 3.0 cents
   - Hawaii: 8.8 to 18.0 cents
   - Illinois: 5.0 cents in Chicago; 6.0 cents in Cook County (gasoline only)
   - Nevada: 4.0 to 9.0 cents
   - Oregon: 1.0 to 3.0 cents
   - South Dakota: 1.0 cent
   - Tennessee: 1.0 cent
   - Virginia: 2.0%

2. Carriers pay an additional surcharge equal to the following:
   - Arizona: 8.0 cents
   - Illinois: 6.3 cents (gasoline), 6.0 cents (diesel)
   - Indiana: 11.0 cents
   - Kentucky: 2.0% (gasoline); 4.7% (diesel)

3. (Florida) Local taxes for gasoline vary from 9.7 cents to 17.7 cents. An additional 2.07 cent per gallon pollution tax is levied.

4. (Iowa) Gasoline tax increased to 21.0 cents per gallon effective July 1, 2006 (previously 20.7)

5. (Kentucky, North Carolina) Tax rate is based on the average wholesale price and is adjusted quarterly. The actual rates are:
   Kentucky: 9.0% and North Carolina: 17.5 cents plus 7.0%

6. (Michigan) Diesel tax is 9.0 cents per gallon when used in commercial vehicles

*Source: Federation of Tax Administrators (http://www.taxadmin.org/fta/rate/motor_fl.html)*

**Motor Fuel Excise Tax Rates**
**1-Jan-05**

| State | Gasoline | | | Diesel Fuel | | | Gasohol | | | Notes |
|---|---|---|---|---|---|---|---|---|---|---|
| | Excise Tax | Add'l Tax | Total Tax | Excise Tax | Add'l Tax | Total Tax | Excise Tax | Add'l Tax | Total Tax | |
| Alabama /1 | 16 | 2 | 18 | 19 | | 19 | 16 | 2 | 18 | Inspection fee |
| Alaska | 8 | | 8 | 8 | | 8 | 0 | | 0 | |
| Arizona | 18 | | 18 | 18 | | 18 | 18 | | 18 | /3 |
| Arkansas | 21.5 | | 21.5 | 22.5 | | 22.5 | 21.5 | | 21.5 | |
| California | 18 | | 18 | 18 | | 18 | 18 | | 18 | Sales tax applicable |
| Colorado | 22 | | 22 | 20.5 | | 20.5 | 22 | | 22 | |
| Connecticut | 25 | | 25 | 26 | | 26 | 25 | | 25 | |
| Delaware | 23 | | 23 | 22 | | 22 | 23 | | 23 | Plus 0.5% GRT /5 |
| Florida /2 | 4 | 10.5 | 14.5 | 16.8 | 10.5 | 27.3 | 4 | 10.5 | 14.5 | /2 |
| Georgia | 7.5 | | 7.5 | 7.5 | | 7.5 | 7.5 | | 7.5 | Sales tax applicable (3%) |
| Hawaii /1 | 16 | | 16 | 16 | | 16 | 16 | | 16 | Sales tax applicable |
| Idaho | 25 | | 25 | 25 | | 25 | 22.5 | | 22.5 | /7 |
| Illinois /1 | 19 | 1.1 | 20.1 | 21.5 | 1.1 | 22.6 | 19 | 1.1 | 20.1 | LUST fee /3 |
| Indiana | 18 | | 18 | 16 | | 16 | 18 | | 18 | Sales tax applicable /3 |
| Iowa | 20.5 | | 20.5 | 22.5 | | 22.5 | 19 | | 19 | |
| Kansas | 24 | | 24 | 26 | | 26 | 24 | | 24 | |
| Kentucky | 16 | 1.4 | 17.4 | 13 | 1.4 | 14.4 | 16 | 1.4 | 17.4 | Environmental fee /4 /3 |
| Louisiana | 20 | | 20 | 20 | | 20 | 20 | | 20 | |
| Maine | 25.2 | | 25.2 | 26.3 | | 26.3 | 25.2 | | 25.2 | /5 |
| Maryland | 23.5 | | 23.5 | 24.25 | | 24.25 | 23.5 | | 23.5 | |
| Massachusetts | 21 | | 21 | 21 | | 21 | 21 | | 21 | |
| Michigan | 19 | | 19 | 15 | | 15 | 19 | | 19 | Sales tax applicable |
| Minnesota | 20 | | 20 | 20 | | 20 | 20 | | 20 | |
| Mississippi | 18 | 0.4 | 18.4 | 18 | 0.4 | 18.4 | 18 | 0.4 | 18.4 | Environmental fee |
| Missouri | 17 | 0.03 | 17.03 | 17 | 0.03 | 17.03 | 17 | 0.03 | 17.03 | Inspection fee |
| Montana | 27 | | 27 | 27.75 | | 27.75 | 27 | | 27 | |
| Nebraska | 25.4 | 0.9 | 26.3 | 25.4 | 0.9 | 26.3 | 25.4 | 0.9 | 26.3 | Petroleum fee /5 |
| Nevada /1 | 23 | | 23 | 27 | | 27 | 23 | | 23 | |
| New Hampshire | 18 | 1.5 | 19.5 | 18 | 1.5 | 19.5 | 18 | 1.5 | 19.5 | Oil discharge cleanup fee |
| New Jersey | 10.5 | 4 | 14.5 | 13.5 | 4 | 17.5 | 10.5 | 4 | 14.5 | Petroleum fee |
| New Mexico | 17 | 1.9 | 18.9 | 21 | 1.9 | 22.9 | 17 | 1.9 | 18.9 | Petroeum loading fee |
| New York | 8 | 15.2 | 23.2 | 8 | 13.45 | 21.45 | 8 | 15.2 | 23.2 | Sales tax applicable, Petrol. Tax |
| North Carolina | 26.6 | 0.25 | 26.85 | 26.6 | 0.25 | 26.85 | 26.6 | 0.25 | 26.85 | /4 Inspection tax |
| North Dakota | 21 | | 21 | 21 | | 21 | 21 | | 21 | |
| Ohio | 26 | | 26 | 26 | | 26 | 26 | | 26 | Plus 3 cents commerical |
| Oklahoma | 16 | 1 | 17 | 13 | 1 | 14 | 16 | 1 | 17 | Environmental fee |
| Oregon /1 | 24 | | 24 | 24 | | 24 | 24 | | 24 | |
| Pennsylvania | 12 | 18 | 30 | 12 | 24.4 | 36.4 | 12 | 18 | 30 | Oil franchise tax |
| Rhode Island | 30 | 1 | 31 | 30 | 1 | 31 | 30 | 1 | 31 | LUST tax |
| South Carolina | 16 | | 16 | 16 | | 16 | 16 | | 16 | |
| South Dakota /1 | 22 | | 22 | 22 | | 22 | 20 | | 20 | |
| Tennessee /1 | 20 | 1.4 | 21.4 | 17 | 1.4 | 18.4 | 20 | 1.4 | 21.4 | Petroleum Tax & Envir. |
| Texas | 20 | | 20 | 20 | | 20 | 20 | | 20 | |
| Utah | 24.5 | | 24.5 | 24.5 | | 24.5 | 24.5 | | 24.5 | |
| Vermont | 19 | 1 | 20 | 25 | 1 | 26 | 19 | 1 | 20 | Petroleum cleanup fee |
| Virginia /1 | 17.5 | | 17.5 | 16 | | 16 | 17.5 | | 17.5 | /6 |
| Washington | 28 | | 28 | 28 | | 28 | 28 | | 28 | 0.5% privilege tax |
| West Virginia | 20.5 | 6.5 | 27 | 20.5 | 6.2 | 27 | 20.5 | 6.5 | 27 | Sales tax added to excise |
| Wisconsin | 29.1 | | 29.1 | 29.1 | | 29.1 | 29.1 | | 29.1 | /5 |
| Wyoming | 13 | 1 | 14 | 13 | 1 | 14 | 13 | 1 | 14 | License tax |
| Dist. of Columbia | 22.5 | | 22.5 | 22.5 | | 22.5 | 22.5 | | 22.5 | |
| Federal | 18.3 | 0.1 | 18.4 | 24.3 | 0.1 | 24.4 | 13 | 0.1 | 13.1 | /7 LUST tax |

SOURCE: Compiled by FTA from various sources.
/1 Tax rates do not include local option taxes. In AL, 1 - 3 cents; HI, 8.8 to 18.0 cent; IL, 5 cents in Chicago and 6 cents in Cook county (gasoline only); NV, 1.75 to 7.75 cents; OR, 1 to 3 cents; SD and TN, one cent; and VA 2%.
/2 Local taxes for gasoline and gasohol vary from 9.7 cents to 17.7 cents. Plus a 2.07 cent per gallon pollution tax.
/3 Carriers pay an additional surcharge equal to AZ-8 cents, IL-6.3 cents (g) 6.0 cents (d), IN-11 cents, KY-2% (g) 4.7% (d).
/4 Tax rate is based on the average wholesale price and is adjusted quarterly. The actual rates are: KY, 9%; and NC, 17.5¢ + 7%.
/5 Portion of the rate is adjustable based on maintenance costs, sales volume, or inflation.
/6 Large trucks pay an additional 3.5 cents.
/7 Tax rate is reduced by the percentage of ethanol used in blending (reported rate assumes the max. 10% ethanol).

**Motor Fuel Excise Tax Rates**
**1-Jan-04**

| State | Gasoline | | | Diesel Fuel | | | Gasohol | | | Notes |
|---|---|---|---|---|---|---|---|---|---|---|
| | Excise Tax | Add'l Tax | Total Tax | Excise Tax | Add'l Tax | Total Tax | Excise Tax | Add'l Tax | Total Tax | |
| Alabama /1 | 16 | 2 | 18 | 17 | 2 | 19 | 16 | 2 | 18 | Inspection fee |
| Alaska | 8 | | 8 | 8 | | 8 | 0 | | 0 | |
| Arizona | 18 | | 18 | 18 | | 18 | 18 | | 18 | /3 |
| Arkansas | 21.5 | | 21.5 | 22.5 | | 22.5 | 21.5 | | 21.5 | |
| California | 18 | | 18 | 18 | | 18 | 18 | | 18 | Sales tax applicable |
| Colorado | 22 | | 22 | 20.5 | | 20.5 | 22 | | 22 | |
| Connecticut | 25 | | 25 | 26 | | 26 | 24 | | 24 | |
| Delaware | 23 | | 23 | 22 | | 22 | 23 | | 23 | Plus 0.5% GRT /5 |
| Florida /2 | 4 | 10.3 | 14.3 | 16.7 | 10.3 | 27 | 4 | 10.3 | 14.3 | Sales tax added to excise /2 |
| Georgia | 7.5 | | 7.5 | 7.5 | | 7.5 | 7.5 | | 7.5 | Sales tax applicable (3%) |
| Hawaii /1 | 16 | | 16 | 16 | | 16 | 16 | | 16 | Sales tax applicable |
| Idaho | 25 | | 25 | 25 | | 25 | 22.5 | | 22.5 | /7 |
| Illinois /1 | 19 | 0.8 | 19.8 | 21.5 | 0.8 | 22.3 | 19 | 0.8 | 19.8 | Sales tax appl., env. fee /3 |
| Indiana | 18 | | 18 | 16 | | 16 | 18 | | 18 | Sales tax applicable /3 |
| Iowa | 20.3 | | 20.3 | 22.5 | | 22.5 | 19 | | 19 | |
| Kansas | 24 | | 24 | 26 | | 26 | 24 | | 24 | |
| Kentucky | 15 | 1.4 | 16.4 | 12 | 1.4 | 13.4 | 15 | 1.4 | 16.4 | Environmental fee /4 /3 |
| Louisiana | 20 | | 20 | 20 | | 20 | 20 | | 20 | |
| Maine | 24.6 | | 24.6 | 25.7 | | 25.7 | 24.6 | | 24.6 | /5 |
| Maryland | 23.5 | | 23.5 | 24.25 | | 24.25 | 23.5 | | 23.5 | |
| Massachusetts | 21 | | 21 | 21 | | 21 | 21 | | 21 | |
| Michigan | 19 | | 19 | 15 | | 15 | 19 | | 19 | Sales tax applicable |
| Minnesota | 20 | | 20 | 20 | | 20 | 20 | | 20 | |
| Mississippi | 18 | 0.4 | 18.4 | 18 | 0.4 | 18.4 | 18 | 0.4 | 18.4 | Environmental fee |
| Missouri | 17 | 0.03 | 17.03 | 17 | 0.03 | 17.03 | 17 | 0.03 | 17.03 | Inspection fee |
| Montana | 27 | | 27 | 27.75 | | 27.75 | 27 | | 27 | |
| Nebraska | 24.8 | 0.9 | 25.7 | 24.8 | 0.9 | 25.7 | 24.8 | 0.9 | 25.7 | Petroleum fee /5 |
| Nevada /1 | 24 | | 24 | 27 | | 27 | 24 | | 24 | |
| New Hampshire | 18 | 1.5 | 19.5 | 18 | 1.5 | 19.5 | 18 | 1.5 | 19.5 | Oil discharge cleanup fee |
| New Jersey | 10.5 | 4 | 14.5 | 13.5 | 4 | 17.5 | 10.5 | 4 | 14.5 | Petroleum fee |
| New Mexico | 17 | 1.9 | 18.9 | 18 | 1.9 | 19.9 | 17 | 1.9 | 18.9 | Petroeum loading fee |
| New York | 8 | 14.6 | 22.6 | 8 | 12.85 | 20.85 | 8 | 14.6 | 22.6 | Sales tax applicable |
| North Carolina | 24.3 | 0.25 | 24.55 | 24.3 | 0.25 | 24.55 | 24.3 | 0.25 | 24.55 | /4 Inspection tax |
| North Dakota | 21 | | 21 | 21 | | 21 | 21 | | 21 | |
| Ohio /8 | 24 | | 24 | 24 | | 24 | 24 | | 24 | Plus 3 cents commerical |
| Oklahoma | 16 | 1 | 17 | 13 | 1 | 14 | 16 | 1 | 17 | Environmental fee |
| Oregon /1 | 24 | | 24 | 24 | | 24 | 24 | | 24 | |
| Pennsylvania | 12 | 14.2 | 26.2 | 12 | 19.2 | 31.2 | 12 | 14.2 | 26.2 | Oil franchise tax |
| Rhode Island | 30 | 1 | 31 | 30 | 1 | 31 | 30 | 1 | 31 | LUST tax |
| South Carolina | 16 | | 16 | 16 | | 16 | 16 | | 16 | |
| South Dakota /1 | 22 | | 22 | 22 | | 22 | 20 | | 20 | |
| Tennessee /1 | 20 | 1.4 | 21.4 | 17 | 1.4 | 18.4 | 20 | 1.4 | 21.4 | Petroleum Tax & Envir. Fee |
| Texas | 20 | | 20 | 20 | | 20 | 20 | | 20 | |
| Utah | 24.5 | | 24.5 | 24.5 | | 24.5 | 24.5 | | 24.5 | |
| Vermont | 19 | 1 | 20 | 25 | 1 | 26 | 19 | 1 | 20 | Petroleum cleanup fee |
| Virginia /1 | 17.5 | | 17.5 | 16 | | 16 | 17.5 | | 17.5 | /6 |
| Washington | 28 | | 28 | 28 | | 28 | 28 | | 28 | 0.5% privilege tax |
| West Virginia | 20.5 | 4.85 | 25.35 | 20.5 | 4.85 | 25.35 | 20.5 | 4.85 | 25.35 | Sales tax added to excise |
| Wisconsin | 28.5 | | 28.5 | 28.5 | | 28.5 | 28.5 | | 28.5 | /5 |
| Wyoming | 13 | 1 | 14 | 13 | 1 | 14 | 13 | 1 | 14 | License tax |
| Dist. of Columbia | 20 | | 20 | 20 | | 20 | 20 | | 20 | |
| Federal | 18.3 | 0.1 | 18.4 | 24.3 | 0.1 | 24.4 | 13 | 0.1 | 13.1 | /7 LUST tax |

*/1 Tax rates do not include local option taxes. In AL, 1 - 3 cents; HI, 8.8 to 18.0 cent; IL, 5 cents in Chicago and 6 cents in Cook county (gasoline only); NV, 1.75 to 7.75 cents; OR, 1 to 3 cents; SD and TN, one cent; and VA 2%.*
*/2 Local taxes for gasoline and gasohol vary from 9.7 cents to 17.7 cents. Plus a 2.07 cent per gallon pollution tax.*
*/3 Carriers pay an additional surcharge equal to AZ-8 cents, IL-6.3 cents (g) 6.0 cents (d), IN-11 cents, KY-2% (g) 4.7% (d).*
*/4 Tax rate is based on the average wholesale price and is adjusted quarterly. The actual rates are: KY, 9%; and NC, 17.5¢ + 7%.*
*/5 Portion of the rate is adjustable based on maintenance costs, sales volume, or inflation.*
*/6 Large trucks pay an additional 3.5 cents.*
*/7 Tax rate is reduced by the percentage of ethanol used in blending (reported rate assumes the max. 10% ethanol).*
*/8 Effective July 1, 2004, tax rate is scheduled to increase to 26 cents per gallon.*

Source: Compiled by Federation of Tax Administrators from various sources.
http://www.taxadmin.org/fta/rate/tax_stru.html

**Gasoline Tax Rate per Gallon, 2003**

| State | Tax | Additional Taxes | Total Tax | Rank | State | Tax | Additional Taxes | Total Tax | Rank |
|---|---|---|---|---|---|---|---|---|---|
| Alabama | 16.00 | 2.00 | 18.00 | 36 | Nebraska | 24.60 | 0.90 | 25.50 | 6 |
| Alaska | 8.00 | | 8.00 | 49 | Nevada | 24.00 | | 24.00 | 10 |
| Arizona | 18.00 | | 18.00 | 37 | New Hampshire | 18.00 | 1.50 | 19.50 | 32 |
| Arkansas | 21.50 | | 21.50 | 22 | New Jersey | 10.50 | 4.00 | 14.50 | 46 |
| California | 18.00 | | 18.00 | 38 | New Mexico | 17.00 | 1.90 | 18.90 | 34 |
| Colorado | 22.00 | | 22.00 | 18 | New York | 8.00 | 14.6 | 22.60 | 17 |
| Connecticut | 25.00 | | 25.00 | 8 | North Carolina | 23.40 | 0.25 | 23.65 | 12 |
| Delaware | 23.00 | | 23.00 | 14 | North Dakota | 21.00 | | 21.00 | 25 |
| Florida | 4.00 | 10.10 | 14.10 | 47 | Ohio | 22.00 | | 22.00 | 20 |
| Georgia | 7.50 | | 7.50 | 50 | Oklahoma | 16.00 | 1.00 | 17.00 | 41 |
| Hawaii | 16.00 | | 16.00 | 43 | Oregon | 24.00 | | 24.00 | 11 |
| Idaho | 25.00 | 1.00 | 26.00 | 4 | Pennsylvania | 12.00 | 13.90 | 25.90 | 5 |
| Illinois | 19.00 | 0.80 | 19.80 | 31 | Rhode Island | 30.00 | 1.00 | 31.00 | 1 |
| Indiana | 15.00 | | 15.00 | 45 | South Carolina | 16.00 | | 16.00 | 44 |
| Iowa | 20.10 | | 20.10 | 26 | South Dakota | 22.00 | | 22.00 | 21 |
| Kansas | 23.00 | | 23.00 | 15 | Tennessee | 20.00 | 1.40 | 21.40 | 23 |
| Kentucky | 15.00 | 1.40 | 16.40 | 42 | Texas | 20.00 | | 20.00 | 29 |
| Louisiana | 20.00 | | 20.00 | 27 | Utah | 24.50 | | 24.50 | 9 |
| Maine | 22.00 | | 22.00 | 19 | Vermont | 19.00 | 1.00 | 20.00 | 30 |
| Maryland | 23.50 | | 23.50 | 13 | Virginia | 17.50 | | 17.50 | 39 |
| Massachusetts | 21.00 | | 21.00 | 24 | W. Virginia | 23.00 | | 23.00 | 16 |
| Michigan | 19.00 | | 19.00 | 33 | Washington | 20.50 | 4.85 | 25.35 | 7 |
| Minnesota | 20.00 | | 20.00 | 28 | Wisconsin | 28.10 | | 28.10 | 2 |
| Mississippi | 18.00 | 0.40 | 18.40 | 35 | Wyoming | 13.00 | 1.00 | 14.00 | 48 |
| Missouri | 17.00 | 0.03 | 17.03 | 40 | District of Columbia | 20.00 | | 20.00 | |
| Montana | 27.00 | | 27.00 | 3 | | | | | |

/1 Tax rates do not include local option taxes. In AL, 1 - 3 cents; HI, 8 to 11.5 cent; IL, 5 cents in Chicago and 6 cents in Cook county (gasoline only); NV, 1.75 to 7.75 cents; OR, 1 to 3 cents; SD and TN, one cent; and VA 2%.
/2 Local taxes for gasoline and gasohol vary from 5.5 cents to 17 cents (average is 13.4¢). Plus a 2.07 cent per gallon pollution tax.
/3 Carriers pay an additional surcharge equal to AZ-8 cents, IL-6.3 cents (g) 6.0 cents (d), IN-11 cents, KY-2% (g) 4.7% (d).
/4 Tax rate is based on the average wholesale price and is adjusted quarterly. The actual rates are: KY, 9%; and NC, 17.5¢ + 7%.
/5 Portion of the rate is adjustable based on maintenance costs, sales volume, or cost of fuel to state government.
/6 Large trucks pay an additional 3.5 cents.
/7 Tax rate is reduced by the percentage of ethanol used in blending (reported rate assumes the max. 10% ethanol).
/8 Effective July 1, 2003, rate increase in KS, 24 cents (gasoline/gasohol), 26 cents (d); NM, decreases to 16 cents (gasoline/gasohol).

SOURCE: Compiled by Federation of Tax Adminstrators from various sources, January 1, 2003

**Gasoline Tax Rate per Gallon, 2002**

| State | Tax | Rank | State | Tax | Rank |
|---|---|---|---|---|---|
| Alabama | 16.00 | 38 | Nebraska | 24.50 | 6 |
| Alaska | 8.00 | 47 | Nevada | 24.00 | 9 |
| Arizona | 18.00 | 31 | New Hampshire | 18.00 | 34 |
| Arkansas | 21.50 | 18 | New Jersey | 10.50 | 46 |
| California | 18.00 | 32 | New Mexico | 17.00 | 37 |
| Colorado | 22.00 | 14 | New York | 8.00 | 48 |
| Connecticut | 25.00 | 4 | North Carolina | 24.20 | 8 |
| Delaware | 23.00 | 12 | North Dakota | 21.00 | 21 |
| Florida | 4.00 | 50 | Ohio | 22.00 | 16 |
| Georgia | 7.50 | 49 | Oklahoma | 16.00 | 40 |
| Hawaii | 16.00 | 39 | Oregon | 24.00 | 10 |
| Idaho | 25.00 | 5 | Pennsylvania | 12.00 | 45 |
| Illinois | 19.00 | 28 | Rhode Island | 28.00 | 1 |
| Indiana | 15.00 | 42 | South Carolina | 16.00 | 41 |
| Iowa | 20.00 | 23 | South Dakota | 22.00 | 17 |
| Kansas | 21.00 | 19 | Tennessee | 20.00 | 26 |
| Kentucky | 15.00 | 43 | Texas | 20.00 | 27 |
| Louisiana | 20.00 | 24 | Utah | 24.50 | 7 |
| Maine | 22.00 | 15 | Vermont | 19.00 | 30 |
| Maryland | 23.50 | 11 | Virginia | 17.50 | 35 |
| Massachusetts | 21.00 | 20 | W. Virginia | 20.50 | 22 |
| Michigan | 19.00 | 29 | Washington | 23.00 | 13 |
| Minnesota | 20.00 | 25 | Wisconsin | 27.30 | 2 |
| Mississippi | 18.00 | 33 | Wyoming | 13.00 | 44 |
| Missouri | 17.00 | 36 | District of Columbia | 20.00 | |
| Montana | 27.00 | 3 | | | |

1. Unless otherwise indicated, data are in dollars per gallon. These rates are exclusive of license and inspection fees. Taxes on gasoline used in motor vehicles not operated on the public highways may be at a different rate, exempted, or refunded. Blank cells indicate unavailable data. (United States, Gasoline Tax Rate, 1950-2002)

2. The tax rate is based on the average wholesale price and is adjusted quarterly. The actual rate as of January 1, 2002 was 9%. (Kentucky, Gasoline Tax Rate, 1998-2002)

3. The tax rate is indexed for inflation and is revised quarterly. (Nebraska, Gasoline Tax Rate, 1995-2002)

4. Tax rate is based on the average wholesale price and is adjusted every six months. The actual rate is 7%. (North Carolina, Gasoline Tax Rate, 1995-2002)

5. The tax rate is indexed for inflation and is revised every April 1. (Wisconsin, Gasoline Tax Rate, 1997-2002)

Source: World Tax Database, Office of Tax Policy Research. Downloaded from http://www.wtdb.org/index.html on December 22, 2003.

**Gasoline Tax Rate per Gallon, 2001**

| State | Tax | Rank | State | Tax | Rank |
|---|---|---|---|---|---|
| Hawaii | 36.62 | 1 | Ohio | 22.00 | 23 |
| Illinois | 36.55 | 2 | Arkansas | 21.70 | 28 |
| Nevada | 33.81 | 3 | Massachusetts | 21.50 | 29 |
| New York | 30.95 | 4 | Kentucky | 21.40 | 30 |
| Wisconsin | 30.30 | 5 | Tennessee | 21.40 | 30 |
| Rhode Island | 29.00 | 6 | Iowa | 21.00 | 32 |
| Florida | 28.90 | 7 | North Dakota | 21.00 | 32 |
| Montana | 27.00 | 8 | Mississippi | 20.40 | 34 |
| California | 27.20 | 9 | Virginia | 20.10 | 35 |
| Pennsylvania | 26.50 | 10 | Indiana | 20.01 | 36 |
| Idaho | 26.00 | 11 | Louisiana | 20.00 | 37 |
| Michigan | 25.88 | 12 | Texas | 20.00 | 37 |
| West Virginia | 25.35 | 13 | Vermont | 20.00 | 37 |
| Connecticut | 25.00 | 14 | New Hampshire | 19.70 | 40 |
| Nebraska | 24.80 | 15 | Alabama | 19.30 | 41 |
| Utah | 24.50 | 16 | Arizona | 19.00 | 42 |
| North Carolina | 24.35 | 17 | New Mexico | 18.00 | 43 |
| South Dakota | 24.00 | 18 | Missouri | 17.00 | 44 |
| Oregon | 24.00 | 18 | Oklahoma | 17.00 | 44 |
| Delaware | 23.50 | 20 | South Carolina | 16.75 | 46 |
| Maryland | 23.50 | 20 | New Jersey | 14.50 | 47 |
| Washington | 23.00 | 22 | Wyoming | 14.00 | 48 |
| Colorado | 22.00 | 23 | Georgia | 11.50 | 49 |
| **Kansas** | 22.00 | 23 | Alaska | 8.00 | 50 |
| Maine | 22.00 | 23 | Washington DC | | 20 |
| Minnesota | 22.00 | 23 | | | |

Source: Chartbook on Taxes in Maryland. Maryland Budget and Tax Policy Institute. January 2002. Computed from data compiled by the Federation of Tax Administrators and other sources.

## State and Federal Gasoline Excise Tax Rates for Fiscal Year 2000

| State | Total tax (in cents) | Excise tax (in cents) | Additional tax (in cents) | Notes |
|---|---|---|---|---|
| | (1) | (2) | (3) | (4) |
| Alabama [1] | 18.0 | 16.0 | 2.0 | Inspection fee |
| Alaska | 8.0 | 8.0 | | |
| Arizona | 18.0 | 18.0 | | [2] |
| Arkansas [3] | 19.7 | 19.5 | 0.2 | Environmental surcharge |
| California | 18.0 | 18.0 | | Sales tax applicable |
| Colorado | 22.0 | 22.0 | | |
| Connecticut | 32.0 | 32.0 | | |
| Delaware | 23.0 | 23.0 | | Plus 0.5 percent gross receipts tax [4] |
| District of Columbia | 20.0 | 20.0 | | |
| Florida [5] | 13.3 | 4.0 | 9.3 | Sales tax added to excise [4] |
| Georgia | 7.5 | 7.5 | | Sales tax applicable (3 percent) |
| Hawaii [1] | 16.0 | 16.0 | | Sales tax applicable |
| Idaho | 26.0 | 25.0 | 1.0 | Clean water tax [6] |
| Illinois [1] | 19.3 | 19.0 | 0.3 | Sales tax applicable, environmental fee [2] |
| Indiana | 15.0 | 15.0 | | Sales tax applicable [2] |
| Iowa | 20.0 | 20.0 | | |
| Kansas | 20.0 | 20.0 | | [3] |
| Kentucky | 16.4 | 15.0 | 1.4 | [2,7] |
| Louisiana | 20.0 | 20.0 | | |
| Maine | 22.0 | 22.0 | | |
| Maryland | 23.5 | 23.5 | | |
| Massachusetts | 21.0 | 21.0 | | [7] |
| Michigan | 19.0 | 19.0 | | Sales tax applicable |
| Minnesota | 20.0 | 20.0 | | |
| Mississippi | 18.4 | 18.0 | 0.4 | Environmental fee |
| Missouri | 17.1 | 17.0 | 0.1 | Inspection fee |
| Montana | 27.0 | 27.0 | | |
| Nebraska | 24.8 | 23.9 | 0.9 | Petroleum fee [4] |
| Nevada [5] | 24.0 | 24.0 | | |
| New Hampshire | 18.7 | 18.0 | 0.7 | Oil discharge cleanup fee |
| New Jersey | 10.5 | 10.5 | | Plus a 2.75-percent gross receipts tax |
| New Mexico | 18.0 | 17.0 | 1.0 | Petroleum loading fee |
| New York | 8.0 | 8.0 | | Sales tax applicable [2] |
| North Carolina | 22.3 | 22.0 | 0.3 | Inspection tax [7] |
| North Dakota | 21.0 | 21.0 | | |
| Ohio | 22.0 | 22.0 | | Plus 3 cents commerical |
| Oklahoma | 17.0 | 16.0 | 1.0 | Environmental fee |
| Oregon [5] | 24.0 | 24.0 | | |
| Pennsylvania | 25.9 | 12.0 | 13.9 | Oil franchise tax |
| Rhode Island | 29.0 | 28.0 | 1.0 | LUST tax |
| South Carolina | 16.0 | 16.0 | | |
| South Dakota [5] | 22.0 | 22.0 | | |
| Tennessee [5] | 21.4 | 20.0 | 1.4 | Petroleum tax and environmental fee |
| Texas | 20.0 | 20.0 | | |
| Utah | 24.8 | 24.5 | 0.3 | |
| Vermont | 20.0 | 19.0 | 1.0 | Petroleum cleanup fee [8] |
| Virginia [5] | 17.5 | 17.5 | | [8] |
| Washington | 23.0 | 23.0 | | 0.5-percent privilege tax |
| West Virginia | 25.4 | 20.5 | 4.9 | Sales tax added to excise |
| Wisconsin [4] | 25.8 | 25.8 | | [4] |
| Wyoming | 14.0 | 13.0 | 1.0 | LUST tax |
| Federal | 18.4 | 18.3 | 0.1 | LUST tax [6] |

[1] Tax rates do not include
local option taxes. In AL, 1
[2] Carriers pay an
additional surcharge equal
and gasohol tax rate
increased to 20.5 cents on
[4]Portion of the rate is adjustable based on maintenance costs, sales volume, or cost of fuel to State government.
[5] Local taxes for gasoline and gasohol vary from 5.5 cents to 17 cents. Plus a 2.07-cent-per-gallon pollution tax.
NV, 1.75 to 7.75 cents; OR, 1 to 2 cents; SD and TN, 1 cent; and VA, 2 percent.
[6] Tax rate is reduced by the percentage of ethanol used in blending (reported rate assumes the maximum 10-percent ethanol).
average wholesale price
and is adjusted quarterly.
[8] Large trucks pay a higher tax, VT-total 25 cents per gallon, VA-additional 3.5 cents.
SOURCE: Compiled by Federation of Tax Administrators from various sources.
SOURCE: IRS, Statistics of Income Bulletin, Winter 2000-2001, Publication 1136 (Rev. 2-2001).