

28-Jan-20

State Motor Fuel Tax Rates

As of January 1, 2020

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 /9	24.0		24.0	25.0		25.0	24.0		24.0	
Alaska	8.0	1.0	9.0	8.0	1.0	9.0	8.0	1.0	9.0	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	3.3	24.8	22.5	6.3	28.8	21.5	3.3	24.8	Environmental fee, W. Sales Tax
California	47.3	6.0	53.3	36.0	32.0	68.0	47.3	6.0	53.3	Includes prepaid sales tax /7
Colorado	22.0		22.0	20.5		20.5	22.0		22.0	
Connecticut	25.0		25.0	46.5		46.5	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	18.3	16.1	34.4	19.3	13.9	33.2	18.3	16.1	34.4	Sales tax added to excise /2
Georgia /5	27.9		27.9	31.3		31.3	27.9		27.9	/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	1.0	33.0	32.0	1.0	33.0	32.0	1.0	33.0	Clean Water Fee
Illinois /1/5	38.0	1.1	39.1	45.5	1.1	46.6	38.0	1.1	39.1	Sales tax add., env. & LUST fee /3
Indiana /5	30.0		30.0	49.0		49.0	30.0		30.0	Sales tax additional
Iowa	30.5		30.5	32.5		32.5	29.0		29.0	
Kansas	24.0	0.0	24.0	26.0	0.0	26.0	24.0	0.0	24.0	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	0.0	20.0	20.0	0.0	20.0	20.0	0.0	20.0	Inspection fee
Maine	30.0		30.0	31.2		31.2	30.0		30.0	
Maryland /5	36.7		36.7	37.5		37.5	36.7		36.7	/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	0.4	17.4	17.0	0.4	17.4	17.0	0.3	17.3	Inspection & Load fees
Montana	32.0		32.0	29.5		29.5	32.0		32.0	
Nebraska	29.3	0.9	30.2	29.3	0.3	29.6	29.3	0.9	30.2	Petroleum fee /5
Nevada /1	23.0	0.8	23.8	27.0	0.8	27.8	23.0	0.8	23.8	Inspection & cleanup fee
New Hampshire	22.2	1.6	23.8	22.2	1.6	23.8	22.2	1.6	23.8	Oil discharge cleanup fee
New Jersey	10.5	30.9	41.4	13.5	35.0	48.5	10.5	30.9	41.4	Petroleum fee
New Mexico	17.0	1.9	18.9	21.0	1.9	22.9	17.0	1.9	18.9	Petroleum loading fee
New York	8.1	17.4	25.5	8.0	15.7	23.7	8.1	17.4	25.5	Petroleum Tax, Sales tax additional
North Carolina	36.1	0.3	36.4	36.1	0.3	36.4	36.1	0.3	36.4	/5 Inspection tax
North Dakota	23.0		23.0	23.0		23.0	23.0		23.0	
Ohio	38.5		38.5	47.0		47.0	38.5		38.5	
Oklahoma	19.0	1.0	20.0	19.0	1.0	20.0	19.0	1.0	20.0	Environmental fee
Oregon /1	36.0		36.0	36.0		36.0	36.0		36.0	
Pennsylvania	57.6		57.6	74.1		74.1	57.6		57.6	Oil franchise tax only /5
Rhode Island /5	34.0	1.0	35.0	34.0	1.0	35.0	34.0	1.0	35.0	LUST tax
South Carolina /9	22.0	0.8	22.8	22.0	0.8	22.8	22.0	0.8	22.8	Inspection fee & LUST tax
South Dakota /1	28.0	2.0	30.0	28.0	2.0	30.0	26.6	2.0	28.6	Inspection fee (gasohol E10)
Tennessee /1	26.0	1.4	27.4	27.0	1.4	28.4	26.0	1.4	27.4	Petroleum Tax & Envir. Fee
Texas	20.0		20.0	20.0		20.0	20.0		20.0	
Utah	31.1		31.1	31.1		31.1	31.1		31.1	/4
Vermont /5	12.1	18.7	30.8	28.0	4.0	32.0	12.1	18.7	30.8	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	1.0	24.0	23.0	1.0	24.0	23.0	1.0	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	18.3	0.1	18.4	LUST tax

SOURCE: Federation of Tax Administrators, January 2020.

<http://www.taxadmin.org/current-tax-rates>

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 0 cents to 6.0 cents. Includes Inspection Fee, SCETS, & Statewide Local Tax.

/3 Carriers pay an additional surcharge equal to IL-14.9 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, 16.5%.

/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 California Gasoline subject to 2.25% sales tax. Diesel subject to a 13% sales tax.

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

/9 On July 1, 2020, SC tax will increase to 24 cents. On October 1, 2020, AL tax will increase to 26 cents (g) and 27 cents (d).

State Motor Fuel Tax Rates, 2019

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	1.0	9.0	8.0	1.0	9.0	8.0	1.0	9.0	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	6.0	47.7	36.0	31.0	67.0	41.7	6.0	47.7	Includes prepaid sales tax /7
Colorado	22.0		22.0	20.5		20.5	22.0		22.0	
Connecticut	25.0		25.0	43.9		43.9	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	18.1	13.9	31.4	19.1	13.8	32.3	18.1	13.9	31.4	Sales tax added to excise /2
Georgia ⁵	27.5		27.5	30.8		30.8	27.5		27.5	/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	1.0	33.0	32.0	1.0	33.0	32.0	1.0	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	29.0		29.0	48.0		48.0	29.0		29.0	Sales tax additional
Iowa	30.5		30.5	32.5		32.5	29.0		29.0	
Kansas	24.0	1.0	25.0	26.0	1.0	27.0	24.0	1.0	25.0	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	0.1	20.1	20.0	0.1	20.1	20.0	0.1	20.1	Inspection fee
Maine	30.0		30.0	31.2		31.2	30.0		30.0	
Maryland ⁵	35.3		35.3	36.1		36.1	35.3		35.3	/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	0.4	17.4	17.0	0.4	17.4	17.0	0.3	17.3	Inspection & Load fees
Montana	31.5		31.5	29.3		29.3	31.5		31.5	
Nebraska	29.6	0.9	30.5	29.6	0.3	29.9	29.6	0.9	30.5	Petroleum fee /5
Nevada ¹	23.0	0.8	23.8	27.0	0.8	27.8	23.0	0.8	23.8	Inspection & cleanup fee
New Hampshire	22.2	1.6	23.8	22.2	1.6	23.8	22.2	1.6	23.8	Oil discharge cleanup fee
New Jersey	10.5	30.9	41.4	13.5	35.0	48.5	10.5	30.9	41.4	Petroleum fee
New Mexico	17.0	1.9	18.9	21.0	1.9	22.9	17.0	1.9	18.9	Petroleum loading fee
New York	8.1	17.7	25.8	8.0	16.0	24.0	8.1	17.7	25.8	Petroleum Tax, Sales tax additional
North Carolina	36.2	0.3	36.5	36.2	0.3	36.5	36.2	0.3	36.5	/5 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	19.0	1.0	20.0	19.0	1.0	20.0	19.0	1.0	20.0	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 /5
Rhode Island ⁹	33.0	1.0	34.0	33.0	1.0	34.0	33.0	1.0	34.0	LUST tax
South Carolina ⁹	20.0	0.8	20.8	20.0	0.8	20.8	20.0	0.8	20.8	Inspection fee & LUST tax
South Dakota ¹	28.0	2.0	30.0	28.0	2.0	30.0	26.6	2.0	28.6	Inspection fee (gasohol E10)
Tennessee ^{1 9}	25.0	1.4	26.4	24.0	1.4	25.4	25.0	1.4	26.4	Petroleum Tax & Envir. Fee
Texas	20.0		20.0	20.0		20.0	20.0		20.0	
Utah	30.0		30.0	30.0		30.0	30.0		30.0	/4
Vermont ⁵	12.1	19.1	31.2	28.0	4.0	32.0	12.1	19.1	31.2	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	1.0	24.0	23.0	1.0	24.0	23.0	1.0	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	LUST tax

SOURCE: Federation of Tax Administrators, January 2019.

<http://www.taxadmin.org/current-tax-rates>

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 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 California 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.

/9 On July 1, 2019, RI fuel excise tax will increase to 34 cents, SC tax will increase to 22 cents, and the TN tax rates will increase to 26 cents (g) and 27 cents (d).

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 (¢
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 /¢
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
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
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 adi
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 California 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>

,

gas)

2

fee /3

fees

ditional

)