8-Apr-21

State Motor Fuel Tax Rates

As of January 1, 2021

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	26.0		**26.0**	27.0		**27.0**	26.0		**26.0**	
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	50.5	5.0	**55.5**	38.5	26.0	**64.5**	50.5	5.0	**55.5**	Includes prepaid sales tax /7
Colorado	22.0		**22.0**	20.5		**20.5**	22.0		**22.0**	
Connecticut	25.0		**25.0**	44.6		**44.6**	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	18.5	14.1	**32.6**	18.5	15.0	**33.5**	18.5	14.1	**32.6**	Sales tax added to excise /2
Georgia /5	28.7		**28.7**	32.2		**32.2**	28.7		**28.7**	/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	38.7	1.1	**39.8**	46.2	1.1	**47.3**	38.7	1.1	**39.8**	Sales tax add., env. & LUST fee /3
Indiana /5	31.0		**31.0**	51.0		**51.0**	31.0		**31.0**	Sales tax additional
Iowa	30.0		**30.0**	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	0.1	**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	36.3		**36.3**	37.1		**37.1**	36.3		**36.3**	/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	32.0		**32.0**	29.5		**29.5**	32.0		**32.0**	
Nebraska	28.7	0.9	**29.6**	28.7	0.3	**29.0**	28.7	0.9	**29.6**	Petroleum fee /5
Nevada /1	24.0	0.8	**24.8**	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	40.2	**50.7**	13.5	44.2	**57.7**	10.5	40.2	**50.7**	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	16.6	**24.7**	8.0	14.9	**22.9**	8.1	16.6	**24.7**	Petroleum Tax, Sales tax aditional
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	24.0	0.8	**24.8**	24.0	0.8	**24.8**	24.0	0.8	**24.8**	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	31.4		**31.4**	31.4		**31.4**	31.4		**31.4**	/4
Vermont /5	12.1	18.4	**30.5**	28.0	4.0	**32.0**	12.1	18.4	**30.5**	Cleanup Fee & Trans. Fee
Virginia /1	21.2		**21.2**	20.2		**20.2**	21.2		**21.2**	/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	28.8		**28.8**	28.8		**28.8**	28.8		**28.8**	
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 2021.
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-11.4 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 Califonia 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, 2021, SC tax will increase to 26 cents; MT will increase to 32.5 cents (g) 29.55 cents (d); and VA tax will increase to 26.2 cents (g) 27 cents (d). On October 1, 2021, AL tax will increase to 28 cents (g) and 29 cents (d) and DC will increase to 33.8 cents per gallon.

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 aditional
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

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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 Califonia 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 increate to 24 cents. On October 1, 2020, AL tax will increase to 26 cents (g) and 27 cents (d).

29-Mar-19

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 aditional
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 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.

/9 On July 1, 2019, RI fuel excise tax will increase to 34 cents, SC tax will increate 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 (g
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
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 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

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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 (g
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 f
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
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 adit
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

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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 (g
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 fe
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 f
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 adit
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

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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 Excise Tax	Gasoline Add'l Tax	Gasoline Total Tax	Diesel Fuel Excise Tax	Diesel Fuel Add'l Tax	Diesel Fuel Total Tax	Gasohol Excise Tax	Gasohol Add'l Tax	Gasohol Total Tax	Notes
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 Excise Tax	Gasoline Add'l Tax	Gasoline Total Tax	Diesel Fuel Excise Tax	Diesel Fuel Add'l Tax	Diesel Fuel Total Tax	Gasohol Excise Tax	Gasohol Add'l Tax	Gasohol Total Tax	Notes
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 to

[2] Carriers pay an additional surcharge equal to AZ, 8

[3] The Arkansas gasoline 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).

[7] Tax rate is based on the 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).