

13-Apr-11

STATE MOTOR FUEL EXCISE AND OTHER TAXES

(Effective 1/1/2011)

State	Gasoline				Diesel			
	State Excise Tax	Other State Taxes/Fees	Total State Taxes/Fees	Total State and Federal Excise Taxes ¹	State Excise Tax	Other State Taxes/Fees	Total State Taxes/Fees	Total State and Federal Excise Taxes ²
Alabama ³	16.0	4.9	20.9	39.3	19.0	2.9	21.9	46.3
Alaska	8.0	0.0	8.0	26.4	8.0	0.0	8.0	32.4
Arizona ⁴	18.0	1.0	19.0	37.4	18.0	1.0	19.0	43.4
Arkansas ⁵	21.5	0.3	21.8	40.2	22.5	0.3	22.8	47.2
California ⁶	35.3	12.4	47.7	66.1	18.0	33.6	51.6	76.0
Colorado	22.0	0.0	22.0	40.4	20.5	0.0	20.5	44.9
Connecticut ⁷	25.0	20.2	45.2	63.6	39.6	0.0	39.6	64.0
Delaware ⁸	23.0	0.0	23.0	41.4	22.0	0.0	22.0	46.4
District of Columbia ⁹	23.5	0.0	23.5	41.9	23.5	0.0	23.5	47.9
Florida ¹⁰	4.0	30.4	34.4	52.8	4.0	25.8	29.8	54.2
Georgia ¹¹	7.5	13.3	20.8	39.2	7.5	13.1	20.6	45.0
Hawaii ¹²	17.0	28.8	45.8	64.2	17.0	30.1	47.1	71.5
Idaho	25.0	0.0	25.0	43.4	25.0	0.0	25.0	49.4
Illinois ¹³	19.0	23.8	42.8	61.2	21.5	24.1	45.6	70.0
Indiana ¹⁴	18.0	19.2	37.2	55.6	16.0	30.1	46.1	70.5
Iowa ¹⁵	21.0	1.0	22.0	40.4	22.5	1.0	23.5	47.9
Kansas ¹⁶	24.0	1.0	25.0	43.4	26.0	1.0	27.0	51.4
Kentucky ¹⁷	21.1	1.4	22.5	40.9	18.1	1.4	19.5	43.9
Louisiana	20.0	0.0	20.0	38.4	20.0	0.0	20.0	44.4
Maine ¹⁸	29.5	1.5	31.0	49.4	30.7	1.5	32.2	56.6
Maryland	23.5	0.0	23.5	41.9	24.3	0.0	24.3	48.7
Massachusetts ¹⁹	21.0	2.5	23.5	41.9	21.0	2.5	23.5	47.9
Michigan ²⁰	19.0	18.7	37.7	56.1	15.0	19.8	34.8	59.2
Minnesota ²¹	27.1	0.1	27.2	45.6	27.5	0.1	27.6	52.0
Mississippi ²²	18.0	0.8	18.8	37.2	18.0	0.8	18.8	43.2
Missouri ²³	17.0	0.3	17.3	35.7	17.0	0.3	17.3	41.7
Montana ²⁴	27.0	0.8	27.8	46.2	27.8	0.8	28.6	53.0
Nebraska ²⁵	26.4	0.9	27.3	45.7	26.4	0.3	26.7	51.1
Nevada ²⁶	23.0	10.1	33.1	51.5	27.0	1.6	28.6	53.0
New Hampshire ²⁷	18.0	1.6	19.6	38.0	18.0	1.6	19.6	44.0
New Jersey ²⁸	10.5	4.0	14.5	32.9	13.5	4.0	17.5	41.9
New Mexico ²⁹	17.0	1.8	18.8	37.2	21.0	1.8	22.8	47.2
New York ³⁰	8.1	39.2	47.2	65.6	8.0	37.5	45.5	69.9
North Carolina ³¹	32.5	0.3	32.8	51.2	32.5	0.3	32.8	57.2
North Dakota	23.0	0.0	23.0	41.4	23.0	0.0	23.0	47.4
Ohio ³²	28.0	0.0	28.0	46.4	28.0	0.0	28.0	52.4
Oklahoma ³³	16.0	1.0	17.0	35.4	13.0	1.0	14.0	38.4
Oregon ³⁴	30.0	1.0	31.0	49.4	30.0	0.3	30.3	54.7
Pennsylvania ³⁵	12.0	20.3	32.3	50.7	12.0	27.2	39.2	63.6
Rhode Island ³⁶	32.0	1.0	33.0	51.4	32.0	1.0	33.0	57.4
South Carolina ³⁷	16.0	0.8	16.8	35.2	16.0	0.8	16.8	41.2
South Dakota ³⁸	22.0	2.0	24.0	42.4	22.0	2.0	24.0	48.4
Tennessee ³⁹	20.0	1.4	21.4	39.8	18.0	0.4	18.4	42.8
Texas	20.0	0.0	20.0	38.4	20.0	0.0	20.0	44.4
Utah	24.5	0.0	24.5	42.9	24.5	0.0	24.5	48.9
Vermont ⁴⁰	19.0	6.0	25.0	43.4	25.0	4.0	29.0	53.4
Virginia ⁴¹	17.5	2.2	19.7	38.1	17.5	2.3	19.8	44.2
Washington ⁴²	37.5	0.0	37.5	55.9	37.5	0.0	37.5	61.9
West Virginia ⁴³	20.5	11.7	32.2	50.6	20.4	11.7	32.1	56.5
Wisconsin ⁴⁴	30.9	2.0	32.9	51.3	30.9	2.0	32.9	57.3
Wyoming ⁴⁵	13.0	1.0	14.0	32.4	13.0	1.0	14.0	38.4
US Average ⁴⁶	20.6	9.0	29.7	48.1	19.2	9.5	28.7	53.1

Note:

1. Some totals may not add due to rounding.

2. For states with sales tax on fuel, price per gallon calculated based on AAA average prices for 1/1/11.

3. Tax rates changed since 10/10 report: Florida, Nebraska, New York, North Carolina, Oregon and Vermont.

STATE MOTOR FUEL EXCISE AND OTHER TAXES

(Effective 1/1/2011)

Footnotes:

1. Federal Excise Tax on gasoline is 18.4 cpg.
2. Federal Excise Tax on diesel is 24.4 cpg.
3. Other Taxes includes a 1 cpg UST/AST Trust Fund Environmental Transport Fee levied at the wholesale level to cover remediation costs. The volume-weighted average of the additional city and county taxes is approximately 2 cpg on both gasoline and diesel. An additional 2 cpg inspection fee applies to gasoline only.
4. Other Taxes include a 1 cpg UST tax. There is an additional 9 cpg charge on sales of diesel fuel to use class vehicles that include road tractors, truck tractors, trucks having a declared gross vehicle weight of more than 26,000 pounds or having more than two axles or a passenger carrying motor vehicle designed to seat more than 20 occupants
5. A .3-cpg environmental assurance fee is assessed at the wholesale level for underground storage tank fund.
6. Other Taxes include a 2.25% state sales tax for gasoline and at least a 1.25% local sales tax for various counties in the state for diesel. The tax rate applied is a weighted average based upon county populations. A 2 cpg state UST fee is also included. The UST fee was increased from 1.4 cpg in January 2010.
7. Other Taxes for gasoline includes gross receipts earnings tax collected at the wholesale level. The stated rate of the tax is 7% (though the effective rate is higher) on the gross earnings of first sale of specific petroleum products in the state. This rate is currently scheduled to increase on 7/1/13 to 8.1%. Diesel tax decreased on 7/1/10 by 5 cpg. Rate is adjusted annually.
8. An additional .9% gross receipts tax for the state hazardous substance cleanup fund is also assessed at the wholesale level after yearly exclusions are met. (Title 7: 9114)
9. Effective 10/1/09, the motor fuel tax increased from 20 cpg to 23.5 cpg.
10. Other Taxes includes the state sales tax (\$0.12) which is indexed to the CPI and decreased \$0.001. Other Taxes also include the average of county option taxes: 9th-cent tax (up to \$0.01), Local Option Tax (up to \$0.06), Additional Local Option (up to \$0.05), and the State Comprehensive Enhanced Transportation System tax (ranges from \$0.055 to \$0.066). The SCETS tax is indexed to the CPI and increased \$0.001. Various state environmental import taxes total \$0.022 cents per gallon.
11. Other Taxes include sales taxes of 4% applied to stated average prices published by the state every six months. The stated prices effective 1/1/09 are \$1.773 for gasoline and \$2.573 for diesel. Other taxes also includes a local sales tax applied to these stated prices that is comprised of county and city cpg taxes weighted by population.
12. Other Taxes include additional county taxes and 0.1 cpg environmental response tax. For diesel sales, Other Taxes also includes a sales tax amount based upon the 4% GET rate. The GET is partially reflected for gasolines because there is an exemption from the tax for ethanol blends and sales of E-10 make up about 85% of gasoline sold in the state. This exemption expired on 06/30/09.
13. Other Taxes include a 6.25% sales tax calculated off the retail price less federal and state excise taxes. The columns also include a \$0.003 per gallon tax for underground storage tank fund, and other local sales and gasoline taxes.
14. Other Taxes include a 7% sales tax (which is included on the retail price less federal and state excise taxes as a 6.54% multiplier) and \$0.01 per gallon inspection fee. For diesel, there is an additional 11 cpg surcharge paid on a quarterly self-reporting basis
15. Other Taxes include 1 cpg UST fee. Iowa tax on gasoline is based on percentage of ethanol sales compared to total motor fuel (gasoline) sold. Tax on regular gasoline increased from 20.7 cpg to 21 cpg effective 7/1/08 through 6/30/09. Rate is based on the percentage of ethanol blended fuel sold during the previous calendar year. In 2007, 73.78% of the gasoline sold in Iowa was ethanol-blended. The gasoline tax will remain at 21 cpg thru 6/30/10 based on amounts of ethanol blended fuel sold in 2008.
16. Other Taxes include 1 cpg environmental fee.
17. Ten cents of the excise tax is indexed to the Average Wholesale Price not to exceed 10% of the tax in any year. Excise tax includes 5 cpg supplemental highway user tax. Other Taxes include a 1.4 cpg fee collected for the underground storage tank fund. Supplemental highway user tax is 2 cpg for special fuels. Commercial carriers pay surtax via a quarterly report of 3.6 cpg on gasoline and 8.4 cpg on special fuels.
18. Other Taxes for gasoline include: .07 cpg for Coastal and Inland Water fund, 1.38 cpg for Groundwater Fund and 40 cpg/10,000 gallons for Petroleum Market Share Act. Other Taxes for diesel include: .07 cpg for Coastal and Inland Water Fund and .6 cpg for Groundwater Fund. Maine enacted a legislation in 2002 to index the gasoline tax beginning 7/03.
19. Other Taxes include 2.5 cpg UST fund tax.
20. Other Taxes include a 6% sales tax and a 0.875 cpg environmental regulation fee for a refined petroleum fund.
21. The excise tax was increased effective 7/1/10 to 27.5 cpg (up .4 cpg). That rate is in effect until 6/30/11. Other Taxes includes an inspection fee and will (at times) include a clean up fee of 2 cpg depending upon the level of environmental fund. The cleanup fee is in effect beginning 4/1/10 through 7/31/10.
22. Other Taxes include a 0.4 cpg Environmental Protection Fee. In Hancock, Harrison and Jackson counties there is an additional 3 cpg Seawall tax.
23. Missouri also collects two additional fees on all sales of fuel - an agriculture inspection fee in the amount of 2.5 cents per 50 gallons (.0005 per gallon) and the transport load fee in the amount of \$20.00 per 8,000 gallons (.0025 per gallon) - of around .3 cpg.
24. Other Taxes include a 0.75-cpg fee assessed at the pump to go toward the state cleanup fund.
25. The variable state motor fuel tax will be 5.4 cpg for the time period 1/1/11 - 6/30/11. Other Taxes include a 0.9-cpg release prevention fee for gasoline and 0.3-cpg release prevention fee for diesel and other fuels.
26. Other Taxes include individual county taxes on gasoline, 0.75-cpg-cleanup fee, and .055 cpg inspection fee.
27. Other Taxes include 0.125 cpg for oil pollution control fund, and 1.5 cpg for UST cleanup fund.
28. Other Taxes include a 4 cpg Petroleum Products Gross Receipts Tax.
29. Other Taxes include a 1 cpg loading fee.
30. New York imposes a 8 cpg motor and diesel fuel excise motor fuel tax, with an additional .05 cents per gallon petroleum testing fee on gasoline only. Other taxes include a state sales tax adjusted based on population to reflect the MCTD region (8.34 cpg) and general region (8 cpg) tax. The local county sales tax can be a cpg or a % basis tax. Most counties impose a % based tax and the blended rate applied to the state average retail prices is reflected in Other Taxes.

STATE MOTOR FUEL EXCISE AND OTHER TAXES

(Effective 1/1/2011)

Footnotes Continued:

31. Other Taxes include a 0.25-cpg inspection tax. Excise tax consists of a 17.5 cpg flat rate plus a variable wholesale price component or 7% of the average wholesale price of motor fuel during the preceeding 6-month base period. The variable wholesale component is 25 cents per gallon.

32. As per 2003 legislation, the rate increases by 6 cpg in 2-year increments. The first increase took effect on 06/30/03 and then on 07/01/04, the rate increased another 2 cpg to 26 cpg and on 07/01/05, the rate increased by an additional 2 cpg to 28 cpg. There is also a surcharge of 3 cpg for commercial vehicles.

33. Other Taxes include a 1 cpg per gallon UST fee.

34. Other Taxes include additional optional county gasoline (ranging from 1 to 3 cpg) and city gasoline and diesel taxes (ranging from 1 to 5 cpg). Effective 1/1/11, the tax increased by 6 cpg.

35. Other Taxes include 19.2 cpg oil company franchise tax on liquid fuels (primarily gasoline) and 26.1 cpg oil company franchise tax on fuels (primarily diesel). Other Taxes also includes a 1.1 cpg UST fee paid by retailers on gasoline and diesel. Franchise tax based on the average wholesale price of gasoline during a 1-year period and revised on 1/1 annually. Oil franchise tax increased 1.2 cpg for gasoline and 1.7 cpg for diesel on 01/01/06. Rates remained the same on 01/01/07 and 01/01/08.

36. Other Taxes include a 1 cpg environmental protection regulatory fee of which 0.5 cpg goes to the UST program and 0.5 cpg goes to the public transportation authority. Tax increased by 2 cpg in the budget passed on 6/30/09.

37. Other Taxes include a 0.25 cpg inspection fee for inspection program and 0.50-cpg environmental fee for UST cleanup, assessed on all petroleum products at the wholesale level.

38. Other Taxes include a 2 cpg Tank Inspection Fee. E10 and anything less than E85 is taxed at 20 cpg; E85 is taxed at 10 cpg.

39. Other Taxes include a 1-cent special petroleum tax for gasoline and .4 cpg environmental assurance fee.

40. Other Taxes include a 1 cpg license fee for UST fund for both gasoline and diesel and a motor fuel transportation infrastructure fee valued at 2% of the average ppg of gasoline, less taxes, in the immediately prior quarter (currently 4.98 cpg). A similar tax will be imposed to diesel at a flat rate of 3 cpg.

41. Other Taxes include a 0.6-cpg petroleum storage tank fee and 2.1% sales tax on motor fuels in localities that are part of the Northern Virginia Transportation District or localities in a transportation district contiguous to that district.

42. As per 2005 legislation (SB 6103), the rate increased by 2 cpg on 07/01/07 and an additional 1.5 cpg on 07/01/08.

43. On 11/20/09, SB 4004 was enacted and changed the average wholesale tax floor of \$0.97 to \$2.34. This change will keep the current wholesale tax rate of 11.7 cpg for 2010. After that the wholesale tax rate cannot fluctuate more than 10% from the previous year.

44. Effective 04/01/06, the rate permanently changed to 30.9 cpg. Other Taxes include a 2-cpg UST fee on gasoline and diesel. Gasoline tax indexing ended on 04/01/07.

45. Other Taxes include a 1 cpg for UST cleanup fund.

46. Represents volume-weighted average.

Source: American Petroleum Institute, January 2011 Notes to State Motor Fuel Excise Tax Report. Available for download at:
http://www.api.org/statistics/fueltaxes/upload/State_Motor_Fuel_Excise_Tax_Update.pdf

STATE MOTOR FUEL EXCISE AND OTHER TAXES

(Effective 1/4/2010)

State	Gasoline				Diesel			
	State Excise Tax	Other State Taxes/Fees	Total State Taxes/Fees	Total State and Federal Excise Taxes ¹	State Excise Tax	Other State Taxes/Fees	Total State Taxes/Fees	Total State and Federal Excise Taxes ²
Alabama ³	16.0	4.9	20.9	39.3	19.0	2.9	21.9	46.3
Alaska ⁴	8.0	0.0	8.0	26.4	8.0	0.0	8.0	32.4
Arizona ⁵	18.0	1.0	19.0	37.4	18.0	1.0	19.0	43.4
Arkansas ⁶	21.5	0.3	21.8	40.2	22.5	0.3	22.8	47.2
California ⁷	18.0	28.6	46.6	65.0	18.0	28.6	46.6	71.0
Colorado	22.0	0.0	22.0	40.4	20.5	0.0	20.5	44.9
Connecticut ⁸	25.0	16.9	41.9	60.3	45.1	0.0	45.1	69.5
Delaware ⁹	23.0	0.0	23.0	41.4	22.0	0.0	22.0	46.4
District of Columbia ¹⁰	23.5	0.0	23.5	41.9	23.5	0.0	23.5	47.9
Florida ¹¹	4.0	30.4	34.4	52.8	4.0	25.6	29.6	54.0
Georgia ¹²	7.5	13.4	20.9	39.3	7.5	13.1	20.6	45.0
Hawaii ¹³	17.0	27.4	44.4	62.8	17.0	29.4	46.4	70.8
Idaho	25.0	0.0	25.0	43.4	25.0	0.0	25.0	49.4
Illinois ¹⁴	19.0	20.0	39.0	57.4	21.5	20.2	41.7	66.1
Indiana ¹⁵	18.0	16.1	34.1	52.5	16.0	27.0	43.0	67.4
Iowa ¹⁶	21.0	1.0	22.0	40.4	22.5	1.0	23.5	47.9
Kansas ¹⁷	24.0	1.0	25.0	43.4	26.0	1.0	27.0	51.4
Kentucky ¹⁸	21.1	1.4	22.5	40.9	18.1	1.4	19.5	43.9
Louisiana	20.0	0.0	20.0	38.4	20.0	0.0	20.0	44.4
Maine ¹⁹	29.5	1.5	31.0	49.4	30.7	1.5	32.2	56.6
Maryland	23.5	0.0	23.5	41.9	24.3	0.0	24.3	48.7
Massachusetts ²⁰	21.0	2.5	23.5	41.9	21.0	2.5	23.5	47.9
Michigan ²¹	19.0	16.0	35.0	53.4	15.0	16.9	31.9	56.3
Minnesota ²²	27.1	0.1	27.2	45.6	27.1	0.1	27.2	51.6
Mississippi ²³	18.0	0.8	18.8	37.2	18.0	0.8	18.8	43.2
Missouri ²⁴	17.0	0.3	17.3	35.7	17.0	0.3	17.3	41.7
Montana ²⁵	27.0	0.8	27.8	46.2	27.8	0.8	28.6	53.0
Nebraska ²⁶	26.8	0.9	27.7	46.1	26.8	0.9	27.7	52.1
Nevada ²⁷	23.0	10.1	33.1	51.5	27.0	1.6	28.6	53.0
New Hampshire ²⁸	18.0	1.6	19.6	38.0	18.0	1.6	19.6	44.0
New Jersey ²⁹	10.5	4.0	14.5	32.9	13.5	4.0	17.5	41.9
New Mexico ³⁰	17.0	1.8	18.8	37.2	21.0	1.8	22.8	47.2
New York ³¹	8.0	36.6	44.6	63.0	8.0	35.4	43.4	67.8
North Carolina ³²	29.9	0.3	30.2	48.6	29.9	0.3	30.2	54.6
North Dakota	23.0	0.0	23.0	41.4	23.0	0.0	23.0	47.4
Ohio ³³	28.0	0.0	28.0	46.4	28.0	0.0	28.0	52.4
Oklahoma ³⁴	16.0	1.0	17.0	35.4	13.0	1.0	14.0	38.4
Oregon ³⁵	24.0	1.0	25.0	43.4	24.0	0.3	24.3	48.7
Pennsylvania ³⁶	12.0	20.3	32.3	50.7	12.0	27.2	39.2	63.6
Rhode Island ³⁷	32.0	1.0	33.0	51.4	32.0	1.0	33.0	57.4
South Carolina ³⁸	16.0	0.8	16.8	35.2	16.0	0.8	16.8	41.2
South Dakota ³⁹	22.0	2.0	24.0	42.4	22.0	2.0	24.0	48.4
Tennessee ⁴⁰	20.0	1.4	21.4	39.8	18.0	0.4	18.4	42.8
Texas	20.0	0.0	20.0	38.4	20.0	0.0	20.0	44.4
Utah	24.5	0.0	24.5	42.9	24.5	0.0	24.5	48.9
Vermont ⁴¹	19.0	5.5	24.5	42.9	25.0	4.0	29.0	53.4
Virginia ⁴²	17.5	2.0	19.5	37.9	17.5	2.1	19.6	44.0
Washington ⁴³	37.5	0.0	37.5	55.9	37.5	0.0	37.5	61.9
West Virginia ⁴⁴	20.5	11.7	32.2	50.6	20.4	11.7	32.1	56.5
Wisconsin ⁴⁵	30.9	2.0	32.9	51.3	30.9	2.0	32.9	57.3
Wyoming ⁴⁶	13.0	1.0	14.0	32.4	13.0	1.0	14.0	38.4
US Average ⁴⁷	18.5	10.5	29.0	47.4	19.0	8.8	27.8	52.0

Note:

1. Some totals may not add due to rounding.
2. For states with sales tax on fuel, price per gallon calculated based on AAA average prices for 1/4/10.
3. Tax rates changed since 10/09 report: Florida, Nebraska, New York, Vermont, Virginia.

STATE MOTOR FUEL EXCISE AND OTHER TAXES

(Effective 1/4/2010)

Footnotes:

1. Federal Excise Tax on gasoline is 18.4 cpg.
2. Federal Excise Tax on diesel is 24.4 cpg.
3. Other Taxes includes a 1 cpg UST/AST Trust Fund Environmental Transport Fee levied at the wholesale level to cover remediation costs. The volume-weighted average of the additional city and county taxes is approximately 2 cpg on both gasoline and diesel. An additional 2 cpg inspection fee applies to gasoline only.
4. The state motor fuel excise tax of 8 cpg was reinstated effective 9/1/09.
5. Other Taxes include a 1 cpg UST tax. There is an additional 9 cpg charge on sales of diesel fuel to use class vehicles that include road tractors, truck tractors, trucks having a declared gross vehicle weight of more than 26,000 pounds or having more than two axles or a passenger carrying motor vehicle designed to seat more than 20 occupants
6. A .3-cpg environmental assurance fee is assessed at the wholesale level for underground storage tank fund.
7. Other Taxes include a 7% state sales tax and an additional 1.25% county and local sales tax. A 1.4 cpg state UST fee is also included.
8. Other Taxes for gasoline includes gross receipts earnings tax collected at the wholesale level. The stated rate of the tax is 7% (though the effective rate is higher) on the gross earnings of first sale of specific petroleum products in the state. This rate is currently scheduled to increase on 7/1/13 to 8.1%. Diesel tax increased by 1.7 cpg on 7/1/09 as per 2007 legislation.
9. An additional .9% gross receipts tax for the state hazardous substance cleanup fund is also assessed at the wholesale level after yearly exclusions are met. (Title 7: 9114)
10. Effective 10/1/09, the motor fuel tax increased from 20 cpg to 23.5 cpg.
11. Other Taxes includes the state sales tax (\$0.12) which is indexed to the CPI and decreased \$0.001. Other Taxes also include the average of county option taxes: 9th-cent tax (up to \$0.01), Local Option Tax (up to \$0.06), Additional Local Option (up to \$0.05), and the State Comprehensive Enhanced Transportation System tax (ranges from \$0.055 to \$0.066). The SCETS tax is indexed to the CPI and increased \$0.001. Various state environmental import taxes total \$0.022 cents per gallon.
12. Other Taxes include sales taxes of 4% applied to stated average prices published by the state every six months. The stated prices effective 1/1/09 are \$1.773 for gasoline and \$2.573 for diesel. Other taxes also includes a local sales tax applied to these stated prices that is comprised of county and city cpg taxes weighted by population.
13. Other Taxes include additional county taxes and 0.1 cpg environmental response tax. For diesel sales, Other Taxes also includes a sales tax amount based upon the 4% GET rate. The GET is partially reflected for gasolines because there is an exemption from the tax for ethanol blends and sales of E-10 make up about 85% of gasoline sold in the state. This exemption expired on 06/30/09.
14. Other Taxes include a 6.25% sales tax calculated off the retail price less federal and state excise taxes. The columns also include a \$0.003 per gallon tax for underground storage tank fund, and other local sales and gasoline taxes.
15. Other Taxes include a 7% sales tax (which is included on the retail price less federal and state excise taxes as a 6.54% multiplier) and \$0.01 per gallon inspection fee. For diesel, there is an additional 11 cpg surcharge paid on a quarterly self-reporting basis
16. Other Taxes include 1 cpg UST fee. Iowa tax on gasoline is based on percentage of ethanol sales compared to total motor fuel (gasoline) sold. Tax on regular gasoline increased from 20.7 cpg to 21 cpg effective 7/1/08 through 6/30/09. Rate is based on the percentage of ethanol blended fuel sold during the previous calendar year. In 2007, 73.78% of the gasoline sold in Iowa was ethanol-blended. The gasoline tax will remain at 21 cpg thru 6/30/10 based on amounts of ethanol blended fuel sold in 2008.
17. Other Taxes include 1 cpg environmental fee.
18. Ten cents of the excise tax is indexed to the Average Wholesale Price not to exceed 10% of the tax in any year. Excise tax includes 5 cpg supplemental highway user tax. Other Taxes include a 1.4 cpg fee collected for the underground storage tank fund. Supplemental highway user tax is 2 cpg for special fuels. Commercial carriers pay surtax via a quarterly report of 3.6 cpg on gasoline and 8.4 cpg on special fuels.
19. Other Taxes for gasoline include: .07 cpg for Coastal and Inland Water fund, 1.38 cpg for Groundwater Fund and 40 cpg/10,000 gallons for Petroleum Market Share Act. Other Taxes for diesel include: .07 cpg for Coastal and Inland Water Fund and .6 cpg for Groundwater Fund. Maine enacted a legislation in 2002 to index the gasoline tax beginning 7/03. Based on indexing, the gasoline and diesel taxes increased by 1.1 cpg effective 07/01/09.
20. Other Taxes include 2.5 cpg UST fund tax.
21. Other Taxes include a 6% sales tax and a 0.875 cpg environmental regulation fee for a refined petroleum fund.
22. The excise tax was increased effective 7/1/09 to 27.1 cpg. That rate is in effect until 6/30/10. Other Taxes includes an inspection fee and will (at times) include a clean up fee of 2 cpg depending upon the level of environmental fund. It was last in effect during the winter of 2007-08.
23. Other Taxes include a 0.4 cpg Environmental Protection Fee. In Hancock, Harrison and Jackson counties there is an additional 3 cpg Seawall tax.
24. Missouri also collects two additional fees on all sales of fuel - an agriculture inspection fee in the amount of 2.5 cents per 50 gallons (.0005 per gallon) and the transport load fee in the amount of \$20.00 per 8,000 gallons (.0025 per gallon) - of around .3 cpg.
25. Other Taxes include a 0.75-cpg fee assessed at the pump to go toward the state cleanup fund.
26. State fuel tax rate has increased by .4 cpg for the time period 1/1/10-6/30/10. Other Taxes include a 0.9-cpg release prevention fee for gasoline and 0.3-cpg release prevention fee for diesel and other fuels.
27. Other Taxes include individual county taxes on gasoline, 0.75-cpg-cleanup fee, and .055 cpg inspection fee.
28. Other Taxes include 0.125 cpg for oil pollution control fund, and 1.5 cpg for UST cleanup fund.
29. Other Taxes include a 4 cpg Petroleum Products Gross Receipts Tax.
30. Other Taxes include a 1 cpg loading fee.
31. New York imposes a 8 cpg motor and diesel fuel excise motor fuel tax. Other taxes include a state sales tax adjusted based on population to reflect the MCTD region (8.34 cpg) and general region (8 cpg) tax. The local county sales tax can be a cpg or a % basis tax. Most counties impose a % based tax and the blended rate applied to the state average retail prices is reflected in Other Taxes.

STATE MOTOR FUEL EXCISE AND OTHER TAXES

(Effective 1/4/2010)

Footnotes Continued:

32. Other Taxes include a 0.25-cpg inspection tax. Excise tax consists of a 17.5 cpg flat rate plus a variable wholesale price component. Effective 7/1/09, the variable wholesale price component is 12.4 cpg or 7% of the average wholesale price for the applicable base period, whichever is greater.

33. As per 2003 legislation, the rate increases by 6 cpg in 2-year increments. The first increase took effect on 06/30/03 and then on 07/01/04, the rate increased another 2 cpg to 26 cpg and on 07/01/05, the rate increased by an additional 2 cpg to 28 cpg. There is also a surcharge of 3 cpg for commercial vehicles.

34. Other Taxes include a 1 cpg per gallon UST fee.

35. Other taxes include additional optional county gasoline (ranging from 1 to 3 cpg) and city gasoline and diesel taxes (ranging from 1 to 5 cpg).

36. Other Taxes include 19.2 cpg oil company franchise tax on liquid fuels (primarily gasoline) and 26.1 cpg oil company franchise tax on fuels (primarily diesel). Other Taxes also includes a 1.1 cpg UST fee paid by retailers on gasoline and diesel. Franchise tax based on the average wholesale price of gasoline during a 1-year period and revised on 1/1 annually. Oil franchise tax increased 1.2 cpg for gasoline and 1.7 cpg for diesel on 01/01/06. Rates remained the same on 01/01/07 and 01/01/08.

37. Other Taxes include a 1 cpg environmental protection regulatory fee of which 0.5 cpg goes to the UST program and 0.5 cpg goes to the public transportation authority. Tax increased by 2 cpg in the budget passed on 6/30/09.

38. Other Taxes include a 0.25 cpg inspection fee for inspection program and 0.50-cpg environmental fee for UST cleanup, assessed on all petroleum products at the wholesale level.

39. Other Taxes include a 2 cpg Tank Inspection Fee. E10 and anything less than E85 is taxed at 20 cpg; E85 is taxed at 10 cpg.

40. Other Taxes include a 1-cent special petroleum tax for gasoline and .4 cpg environmental assurance fee.

41. Other Taxes include a 1 cpg license fee for UST fund for both gasoline and diesel and a motor fuel transportation infrastructure fee valued at 2% of the average ppg of gasoline, less taxes, in the immediately prior quarter (currently 4.5 cpg). A similar tax is applied to diesel for sales after 10/1/09 at a flat rate of 3 cpg.

42. Other Taxes include a 0.6-cpg petroleum storage tank fee and 2.1% sales tax on motor fuels in localities that are part of the Northern Virginia Transportation District or localities in a transportation district contiguous to that district.

43. As per 2005 legislation (SB 6103), the rate increased by 2 cpg on 07/01/07 and an additional 1.5 cpg on 07/01/08.

44. On 11/20/09, SB 4004 was enacted and changed the average wholesale tax floor of \$0.97 to \$2.34. This change will keep the current wholesale tax rate of 11.7 cpg for 2010. After that the wholesale tax rate cannot fluctuate more than 10% from the previous year.

45. Effective 04/01/06, the rate permanently changed to 30.9 cpg. Other Taxes include a 2-cpg UST fee on gasoline and diesel. Gasoline tax indexing ended on 04/01/07.

46. Other Taxes include a 1 cpg for UST cleanup fund.

47. Represents volume-weighted average.

Source: American Petroleum Institute, Notes to State Motor Fuel Excise Tax Report. Available for download at:
http://www.commutesolutions.org/pdf/TCOD/State_Motor_Fuel_Excise_Tax_UpdateNotes_1_2010.pdf