



U. S. Department
of Transportation

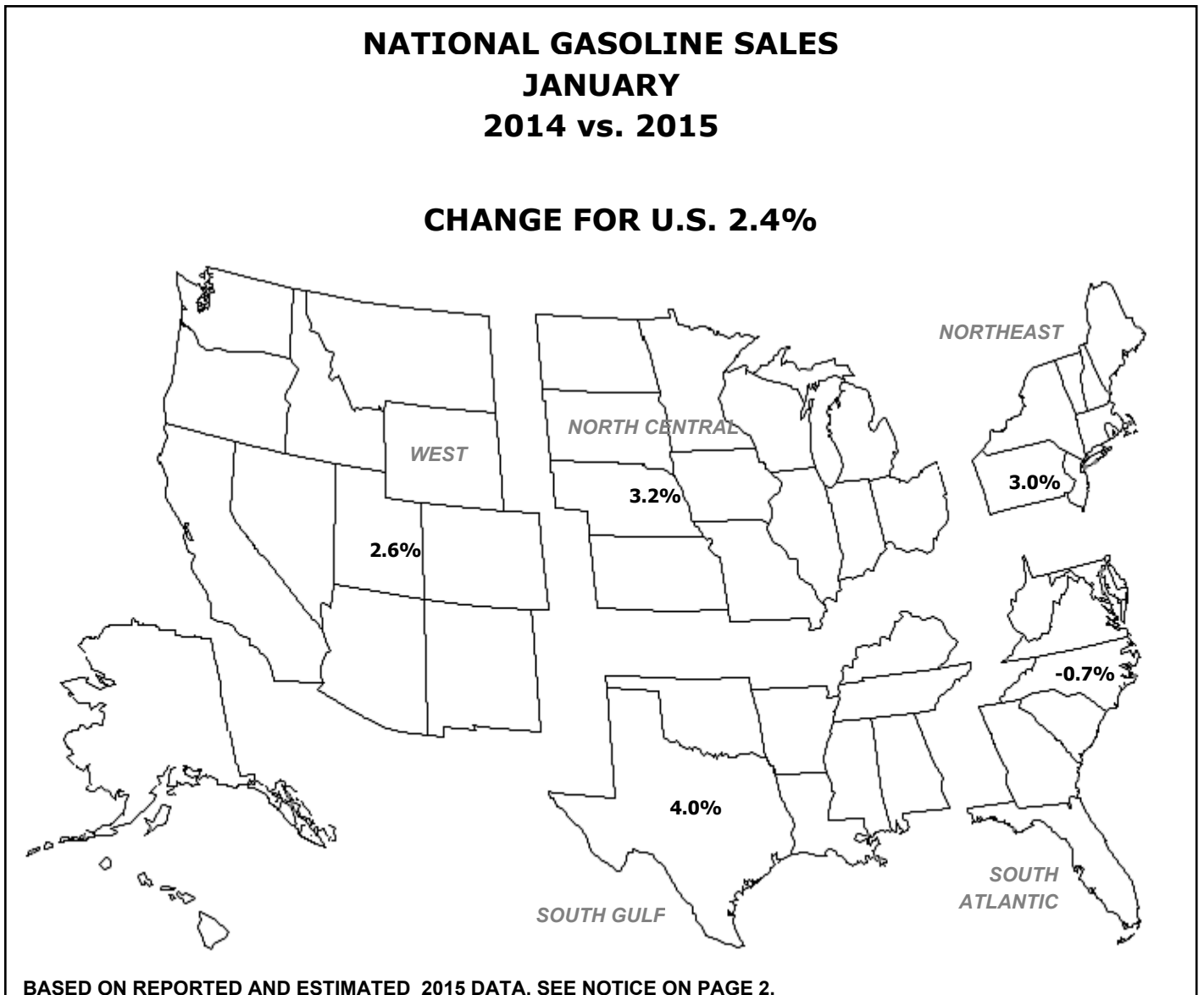
**Federal Highway
Administration**

Office of Highway
Policy Information

Created On: 5/27/2015

MONTHLY MOTOR FUEL REPORTED BY STATES

JANUARY 2015



ELECTRONIC TABLES AVAILABLE ON THE INTERNET

The tables in this report can be found each month on the Office of Highway Policy Information webpage under **Products and Publications**. The publication is entitled "**Monthly Motor Fuel Reported by States.**"

The Address is: <http://www.fhwa.dot.gov/ohim/mmfr/mmfrpage.htm>

QUESTIONS ABOUT THE REPORT

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IMPORTANT NOTICE

The Monthly Motor Fuel Reported by States report is only available on the FHWA Office of Highway Policy Information Website at the following address:

<http://www.fhwa.dot.gov/ohim/mmfr/mmfrpage.htm>

Data in the tables are subject to change because the States may revise and update their data. Effective with the May, 2005 report, the table MF-121T will no longer show tax rate changes during the year. The table only show the most current tax rate and the effective date.

In the event that a State has not yet reported data, the tables MF33G, MF33GA, MF33SF, and the Cover Sheet of this report will show estimates based on the State's previous years' data and that State's region percent change. If the previous year's data is unavailable, the estimate will be based on two years back. Estimated data for States are in bold fonts.

Motor Fuel Trends

Created On: 05/27/2015

January 2015 Reporting Period

Gasoline Sales

Based on State-reported data (41 entities) and estimated data where States did not report, gasoline consumption for January 2015 changed by 2.4 percent compared to the same period in 2014. (1)

The gasoline volume shown in this report is a cumulative tabulation of gross volume reported by wholesale distributors to State motor fuel tax agencies. It includes highway use, nonhighway use and losses. There is a lag of up to 6 weeks between the wholesale transactions reported and retail sales to consumers. Travel trends are reported monthly in *Traffic Volume Trends* based on actual traffic counts at permanent traffic recorders operated by the State highway agencies and reflect highway use of fuel. The vehicle-miles reported include all vehicles, regardless of fuel type. While data in both reports reflect changes in trends, large monthly changes can be caused by exceptional weather conditions, variations in timing of holidays, or processing delays.

Motor Fuel Taxation

All States levy volume taxes on gasoline and diesel fuel. The rates in effect for 2015 are shown in Table MF-121T. The gasoline rates vary from a low of 7.5 cents per gallon to 40.7 cents with an average of 23 cents. Six States provide for full or partial exemptions for gasohol, a blend of 90 percent gasoline and 10 percent fuel alcohol. Diesel fuel rates vary from 7.5 cents to 54.9 cents per gallon.

Traditionally, State fuel tax rates could only be changed with legislation, but 10 States now have variable rate motor fuel taxes. These taxes are adjusted at specified intervals-annually, semiannually, or quarterly-usually on Table MF-121T. Adjustments to variable rate taxes are announced by State tax agencies shortly before the effective date of the change.

(1) This percentage change is a comparison for those States for which data are available for the report month. However, the percentage change on the national map is a comparison of cumulative data for all States (reported and estimated) for which both 2014 and 2015 data are available.

**COMPARISON OF GROSS VOLUME OF GASOLINE / GASOHOL
REPORTED BY STATES (1)**

TABLE MF-33G
January 2015 Reporting Period

(GALLONS)

STATE	JANUARY 2015 (41 Entities)	CALENDAR YEAR CUMULATIVE		FEBRUARY 2015 (0 Entities)	CALENDAR YEAR CUMULATIVE		MARCH 2015 (0 Entities)	CALENDAR YEAR CUMULATIVE	
	VOLUME (3)	VOLUME	PERCENT CHANGE (2)	VOLUME (3)	VOLUME	PERCENT CHANGE (2)	VOLUME (3)	VOLUME	PERCENT CHANGE (2)
Alabama	220,312,563	220,312,563	4.9	-	-	0.0	-	-	0.0
Alaska	21,288,504	21,288,504	3.8	-	-	0.0	-	-	0.0
Arizona	231,912,645	231,912,645	7.5	-	-	0.0	-	-	0.0
Arkansas	117,392,240	117,392,240	2.9	-	-	0.0	-	-	0.0
California	1,217,054,940	1,217,054,940	3.6	-	-	0.0	-	-	0.0
Colorado	183,396,778	183,396,778	4.1	-	-	0.0	-	-	0.0
Connecticut	117,638,701	117,638,701	3.0	-	-	0.0	-	-	0.0
Delaware	36,024,878	36,024,878	7.5	-	-	0.0	-	-	0.0
District of Columbia	8,952,519	8,952,519	-0.7	-	-	0.0	-	-	0.0
Florida	712,351,560	712,351,560	1.5	-	-	0.0	-	-	0.0
Georgia	394,610,747	394,610,747	8.1	-	-	0.0	-	-	0.0
Hawaii	36,739,889	36,739,889	-6.3	-	-	0.0	-	-	0.0
Idaho	55,306,349	55,306,349	0.2	-	-	0.0	-	-	0.0
Illinois	298,796,129	298,796,129	-18.3	-	-	0.0	-	-	0.0
Indiana	247,129,932	247,129,932	8.9	-	-	0.0	-	-	0.0
Iowa	132,588,606	132,588,606	3.9	-	-	0.0	-	-	0.0
Kansas	105,268,076	105,268,076	2.0	-	-	0.0	-	-	0.0
Kentucky	171,172,691	171,172,691	4.9	-	-	0.0	-	-	0.0
Louisiana	164,336,603	164,336,603	-9.6	-	-	0.0	-	-	0.0
Maine	62,713,836	62,713,836	-1.8	-	-	0.0	-	-	0.0
Maryland	208,795,934	208,795,934	-5.7	-	-	0.0	-	-	0.0
Massachusetts	237,997,959	237,997,959	8.9	-	-	0.0	-	-	0.0
Michigan	409,798,988	409,798,988	16.1	-	-	0.0	-	-	0.0
Minnesota	208,610,761	208,610,761	2.6	-	-	0.0	-	-	0.0
Mississippi	129,847,001	129,847,001	4.0	-	-	0.0	-	-	0.0
Missouri	250,606,436	250,606,436	3.4	-	-	0.0	-	-	0.0
Montana	38,796,293	38,796,293	6.6	-	-	0.0	-	-	0.0
Nebraska	69,289,801	69,289,801	2.1	-	-	0.0	-	-	0.0
Nevada	91,921,114	91,921,114	5.1	-	-	0.0	-	-	0.0
New Hampshire	58,190,191	58,190,191	3.0	-	-	0.0	-	-	0.0
New Jersey	325,319,317	325,319,317	2.2	-	-	0.0	-	-	0.0
New Mexico	81,276,374	81,276,374	-2.2	-	-	0.0	-	-	0.0
New York	472,097,983	472,097,983	1.1	-	-	0.0	-	-	0.0
North Carolina	354,241,953	354,241,953	5.9	-	-	0.0	-	-	0.0
North Dakota	36,939,198	36,939,198	7.5	-	-	0.0	-	-	0.0
Ohio	403,219,242	403,219,242	4.8	-	-	0.0	-	-	0.0
Oklahoma	133,702,139	133,702,139	4.0	-	-	0.0	-	-	0.0
Oregon	92,822,608	92,822,608	-19.0	-	-	0.0	-	-	0.0
Pennsylvania	396,886,409	396,886,409	3.0	-	-	0.0	-	-	0.0
Rhode Island	31,826,978	31,826,978	7.3	-	-	0.0	-	-	0.0
South Carolina	219,932,314	219,932,314	7.8	-	-	0.0	-	-	0.0
South Dakota	39,789,544	39,789,544	3.2	-	-	0.0	-	-	0.0
Tennessee	273,378,096	273,378,096	10.0	-	-	0.0	-	-	0.0
Texas	1,105,723,186	1,105,723,186	4.7	-	-	0.0	-	-	0.0
Utah	91,886,367	91,886,367	4.5	-	-	0.0	-	-	0.0
Vermont	26,408,959	26,408,959	3.0	-	-	0.0	-	-	0.0
Virginia	265,936,110	265,936,110	-23.6	-	-	0.0	-	-	0.0
Washington	222,927,957	222,927,957	2.6	-	-	0.0	-	-	0.0
West Virginia	55,715,540	55,715,540	-0.7	-	-	0.0	-	-	0.0
Wisconsin	206,306,760	206,306,760	10.2	-	-	0.0	-	-	0.0
Wyoming	26,093,178	26,093,178	17.6	-	-	0.0	-	-	0.0
U.S. Totals (2)	11,101,272,876	11,101,272,877	2.4	-	-	0.0	-	-	0.0
Puerto Rico	84,907,582	84,907,582	-0.7	-	-	0.0	-	-	0.0
Grand Total (2)	11,186,180,458	11,186,180,459	2.3	-	-	0.0	-	-	0.0

(1) Exports and dealer transfers are excluded where possible. Cumulative figures include revisions of data for prior months. Volume includes both gasoline and gasohol.

(2) Percent change is from comparable period of prior year and includes only the States shown. Totals include only those States for which data are shown.

(3) FHWA estimates are in bold fonts. Upon receipt of the State's actual gallons, the State data will automatically be updated upon the next iteration of this report.

MONTHLY SPECIAL FUEL REPORTED BY STATES - 2015 (1)

TABLE MF-33SF
2015 Reporting Period

Created On: 05/27/2015

(GALLONS)

STATE	JANUARY (2) (40 Entities)	FEBRUARY (2) (0 Entities)	MARCH (2) (0 Entities)	APRIL (2) (0 Entities)	MAY (2) (0 Entities)	JUNE (2) (0 Entities)	JULY (2) (0 Entities)	AUGUST (2) (0 Entities)	SEPTEMBER (2) (0 Entities)	OCTOBER (2) (0 Entities)	NOVEMBER (2) (0 Entities)	DECEMBER (2) (0 Entities)	TOTAL
Alabama	65,847,006	-	-	-	-	-	-	-	-	-	-	-	65,847,006
Alaska	-1,644,570	-	-	-	-	-	-	-	-	-	-	-	-1,644,570
Arizona	62,819,402	-	-	-	-	-	-	-	-	-	-	-	62,819,402
Arkansas	44,866,723	-	-	-	-	-	-	-	-	-	-	-	44,866,723
California	198,322,355	-	-	-	-	-	-	-	-	-	-	-	198,322,355
Colorado	50,400,575	-	-	-	-	-	-	-	-	-	-	-	50,400,575
Connecticut	19,623,010	-	-	-	-	-	-	-	-	-	-	-	19,623,010
Delaware	4,623,223	-	-	-	-	-	-	-	-	-	-	-	4,623,223
District of Columbia	1,417,414	-	-	-	-	-	-	-	-	-	-	-	1,417,414
Florida	122,030,520	-	-	-	-	-	-	-	-	-	-	-	122,030,520
Georgia	103,827,680	-	-	-	-	-	-	-	-	-	-	-	103,827,680
Hawaii	4,131,661	-	-	-	-	-	-	-	-	-	-	-	4,131,661
Idaho	23,043,460	-	-	-	-	-	-	-	-	-	-	-	23,043,460
Illinois	111,176,244	-	-	-	-	-	-	-	-	-	-	-	111,176,244
Indiana	104,288,933	-	-	-	-	-	-	-	-	-	-	-	104,288,933
Iowa	54,616,149	-	-	-	-	-	-	-	-	-	-	-	54,616,149
Kansas	33,394,289	-	-	-	-	-	-	-	-	-	-	-	33,394,289
Kentucky	65,027,658	-	-	-	-	-	-	-	-	-	-	-	65,027,658
Louisiana	46,394,129	-	-	-	-	-	-	-	-	-	-	-	46,394,129
Maine	12,634,958	-	-	-	-	-	-	-	-	-	-	-	12,634,958
Maryland	44,331,709	-	-	-	-	-	-	-	-	-	-	-	44,331,709
Massachusetts	35,773,021	-	-	-	-	-	-	-	-	-	-	-	35,773,021
Michigan	124,884,516	-	-	-	-	-	-	-	-	-	-	-	124,884,516
Minnesota	46,256,389	-	-	-	-	-	-	-	-	-	-	-	46,256,389
Mississippi	47,810,727	-	-	-	-	-	-	-	-	-	-	-	47,810,727
Missouri	64,373,886	-	-	-	-	-	-	-	-	-	-	-	64,373,886
Montana	21,266,208	-	-	-	-	-	-	-	-	-	-	-	21,266,208
Nebraska	33,185,334	-	-	-	-	-	-	-	-	-	-	-	33,185,334
Nevada	26,678,877	-	-	-	-	-	-	-	-	-	-	-	26,678,877
New Hampshire	9,883,695	-	-	-	-	-	-	-	-	-	-	-	9,883,695
New Jersey	64,833,174	-	-	-	-	-	-	-	-	-	-	-	64,833,174
New Mexico	45,056,206	-	-	-	-	-	-	-	-	-	-	-	45,056,206
New York	104,884,896	-	-	-	-	-	-	-	-	-	-	-	104,884,896
North Carolina	80,183,651	-	-	-	-	-	-	-	-	-	-	-	80,183,651
North Dakota	35,363,494	-	-	-	-	-	-	-	-	-	-	-	35,363,494
Ohio	139,052,523	-	-	-	-	-	-	-	-	-	-	-	139,052,523
Oklahoma	46,859,791	-	-	-	-	-	-	-	-	-	-	-	46,859,791
Oregon	-	-	-	-	-	-	-	-	-	-	-	-	-
Pennsylvania	120,431,830	-	-	-	-	-	-	-	-	-	-	-	120,431,830
Rhode Island	6,109,630	-	-	-	-	-	-	-	-	-	-	-	6,109,630
South Carolina	62,470,802	-	-	-	-	-	-	-	-	-	-	-	62,470,802
South Dakota	17,498,748	-	-	-	-	-	-	-	-	-	-	-	17,498,748
Tennessee	71,200,923	-	-	-	-	-	-	-	-	-	-	-	71,200,923
Texas	433,035,650	-	-	-	-	-	-	-	-	-	-	-	433,035,650
Utah	35,878,516	-	-	-	-	-	-	-	-	-	-	-	35,878,516
Vermont	3,637,272	-	-	-	-	-	-	-	-	-	-	-	3,637,272
Virginia	87,461,878	-	-	-	-	-	-	-	-	-	-	-	87,461,878
Washington	56,395,056	-	-	-	-	-	-	-	-	-	-	-	56,395,056
West Virginia	17,619,049	-	-	-	-	-	-	-	-	-	-	-	17,619,049
Wisconsin	61,823,534	-	-	-	-	-	-	-	-	-	-	-	61,823,534
Wyoming	19,961,759	-	-	-	-	-	-	-	-	-	-	-	19,961,759
US Total	3,091,043,563	-	-	-	-	-	-	-	-	-	-	-	3,091,043,563
Puerto Rico	1,190,947	-	-	-	-	-	-	-	-	-	-	-	1,190,947
Grand Total	3,092,234,510	-	-	-	-	-	-	-	-	-	-	-	3,092,234,510

(1) This table shows gross volume of special fuels (diesel fuel and alternate fuels) reported by the State motor fuel tax agencies. Where possible, fuel consumed by all levels of government and all nonhighway use has been excluded. Further adjustments may be made during the year end analysis. Most data reflect retail sales, but a number of States tax special fuels at the wholesale level. When interstate motor carrier fuel volume is reported quarterly to FHWA, the volume is shown in the third month of the quarter.

(2) FHWA estimates are in bold fonts. Upon receipt of the State's actual gallons, the State data will automatically be updated upon the next iteration of this report. See the Notice on page 2.

TAX RATES ON MOTOR FUEL (1)

TABLE MF-121T

SHEET 1 OF 3

Created On: 05/27/2015

(CENTS PER GALLON)

2015 Reporting Period

STATE	GASOLINE		DIESEL		LIQUEFIED PETROLEUM GAS		GASOHOL (2)	
	RATE	EFFECTIVE DATE	RATE	EFFECTIVE DATE	RATE	EFFECTIVE DATE	RATE	EFFECTIVE DATE
Alabama *	18	10/02/95	19	10/01/95	-	-	18	10/02/95
Alaska	8	09/01/09	8	09/01/09	-	-	8	09/01/09
Arizona *	18	07/01/00	26	07/01/00	-	-	18	07/01/00
Arkansas *	21.5	07/01/01	22.5	07/01/01	16.5	04/01/91	21.5	07/01/01
California *	36	07/01/14	11	07/01/14	6	10/01/66	36	07/01/14
Colorado *	22	01/01/91	20.5	01/01/92	5	01/01/15	22	01/01/91
Connecticut *	25	07/01/04	54.9	07/01/13	-	-	25	01/01/05
Delaware *	23	01/01/95	22	01/01/95	22	01/01/95	23	01/01/95
District of Columbia	23.5	10/01/09	23.5	10/01/09	-	-	23.5	10/01/09
Florida *	17.1	01/01/14	17.1	01/01/14	-	01/01/65	17.1	01/01/14
Georgia	7.5	07/01/71	7.5	07/01/71	7.5	07/01/71	7.5	07/01/71
Hawaii *	17	07/01/07	17	07/01/07	5.2	07/01/04	16	07/01/91
Idaho *	25	01/01/96	25	01/01/96	18.1	01/01/96	25	07/01/09
Illinois *	19	01/01/90	21.5	01/01/90	19	01/01/90	19	01/01/90
Indiana *	18	01/01/03	16	01/01/97	-	-	18	01/01/03
Iowa *	21	07/01/08	22.5	01/01/89	20	01/01/89	19	01/01/89
Kansas *	24	07/01/03	26	07/01/03	23	07/01/03	24	07/01/03
Kentucky *	26.2	01/01/15	23.2	01/01/15	26.2	01/01/15	26.2	01/01/15
Louisiana	20	01/01/90	20	01/01/90	16	07/01/93	20	01/01/90
Maine *	30	07/01/11	31.2	07/01/11	-	-	23	08/01/99
Maryland	30.3	01/01/15	31.05	01/01/15	-	-	-	-
Massachusetts	24	07/30/13	24	07/30/13	18.1	01/01/15	24	07/30/13
Michigan	19	08/01/97	15	04/01/03	15	01/01/84	-	-
Minnesota *	28.5	07/01/12	28.5	07/01/12	21.35	07/01/12	28.5	07/01/12
Mississippi *	18.4	08/01/00	18.4	08/01/00	17	01/31/89	18.4	08/01/00
Missouri *	17	04/01/96	17	04/01/96	17	04/01/96	17	04/01/96
Montana *	27.75	07/01/94	28.5	07/01/94	5.18	01/01/98	27.75	07/01/09
Nebraska *	25.6	01/01/15	25.6	01/01/15	25.6	01/01/15	25.6	01/01/15
Nevada	24	10/02/92	27	10/02/92	22	07/01/97	24	10/02/92
New Hampshire *	23.825	07/01/14	23.825	07/01/14	-	-	18	12/01/00
New Jersey *	10.5	07/01/88	13.5	07/01/88	5.25	07/01/88	10.5	01/01/92
New Mexico *	17	07/01/95	21	07/01/04	12	01/01/02	17	07/01/95
New York *	25.85	01/01/15	24.05	01/01/15	8.05	01/01/02	25.85	01/01/15
North Carolina *	37.75	01/01/15	37.75	01/01/15	27.1	07/01/05	35.25	07/01/11
North Dakota *	23	07/01/05	23	07/01/05	23	07/01/05	23	07/01/05
Ohio *	28	07/01/05	28	07/01/05	28	07/01/05	28	07/01/05
Oklahoma *	17	05/27/87	14	05/27/87	17	05/27/87	17	05/27/87
Oregon *	30	01/01/11	30	01/01/11	23.1	01/01/11	30	01/01/11
Pennsylvania *	40.7	01/01/14	51	01/01/14	30.2	01/01/14	40.7	01/01/14
Rhode Island *	32	04/01/09	32	04/01/09	32	04/01/09	32	04/01/09
South Carolina	16	07/01/87	16	07/01/87	16	07/01/87	16	07/01/87
South Dakota *	22	04/01/99	22	04/01/99	20	04/01/99	8	07/01/09
Tennessee	20	07/01/89	17	04/01/90	14	07/01/89	20	07/01/89
Texas *	20	10/01/91	20	10/01/91	15	09/01/97	20	10/01/91
Utah *	24.5	05/01/97	24.5	05/01/97	24.5	05/01/97	24.5	05/01/97
Vermont *	19.2	05/01/13	31	07/01/13	-	-	-	-
Virginia *	16.2	01/01/15	20.2	07/01/13	16.2	01/01/15	16.2	01/01/15
Washington *	37.5	07/01/08	37.5	07/01/08	37.5	07/01/08	37.5	07/01/08
West Virginia *	35.7	01/01/14	35.7	01/01/14	21.2	01/01/14	35.7	01/01/14
Wisconsin *	30.9	04/01/06	30.9	04/01/06	22.6	04/01/06	30.9	04/01/06
Wyoming *	24	07/01/13	24	07/01/13	24	07/01/13	24	07/01/13
Puerto Rico	16	07/01/75	8	07/01/94	-	-	-	-
Mean	23.115		23.738		18.561		22.607	
Weighted Average	22.914		22.232		18.208		24.958	
Federal Tax	18.4	10/01/97	24.4	10/01/97	13.6	10/01/97	18.4	01/01/05

TAX RATES ON MOTOR FUEL - FOOTNOTES

TABLE MF-121T

SHEET 2 OF 3

Created On: 05/27/2015

January 2015 Reporting Period

For States marked with an asterisk on table MF-121T - Sheet 1, see the notes below:

Alabama -	The gasoline, gasohol, and diesel rates include a 2 cents per gallon inspection fee. Alabama-registered LPG vehicles pay an annual fee based on vehicle type in lieu of the volume tax.
Arizona -	The fuel tax on diesel remains at 18 cents per gallon for light and exempt vehicles, but is set at 27 cents per gallon if used to propel a truck with more than two axles or with a declared gross weight over 26,000 pounds.
Arkansas -	The gasoline, gasohol, and diesel rates include 0.4 cents per gallon Environmental Assurance Fee. Applicants for LPG user permits must pay a fee in lieu of the volume tax.
California -	LPG users may pay an annual fee in lieu of the volume tax.
Colorado -	Owners of LPG vehicles registered in the State must pay an annual fee in lieu of the volume tax.
Connecticut -	The tax is computed at 5% of the gross earnings from the first sale of a petroleum product in the State.
Delaware -	In addition to the fixed tax rates shown, there is a Hazardous Substance Cleanup Act (HSCA) Tax. HSCA is a 0.9 percent tax on all taxable gross receipts from the sale of petroleum or petroleum products.
Florida -	Tax rates are variable, adjusted annually. For gasoline and gasohol, in addition to the rates shown, there is a State-imposed State Comprehensive Enhanced Transportation System (SCETS) tax that varies by county. All counties levy the SCETS tax on gasoline, but only one levies less than the maximum rate. Natural gas-powered vehicles registered in the State will not pay any tax on alternative fuels from January 1, 2014 through January 1, 2019.
Hawaii -	Effective 01/01/02, alternative fuels pay an amount proportional to the diesel tax as follows: .29 for ethanol, .5 for bio-diesel, and .33 for LPG. An additional 1 cent is added to these amounts, and then rounded to the nearest 1 cent.
Idaho -	LPG users may pay an annual fee based on vehicle weight in lieu of volume tax.
Illinois -	Motor carriers pay an additional 6.3 cents per gallon on gasoline, 6.5 cents on diesel, and 5.9 cents on LPG.
Indiana -	Motor carriers pay an additional 11 cents per gallon. LPG vehicles pay an annual fee.
Iowa -	Effective 07/01/02, motor fuel tax rates will be adjusted annually based on the amounts of ethanol blended gasoline being sold and distributed annually.
Kansas -	LPG users may pay an annual fee based on mileage and gross vehicle weight in lieu of the volume tax.
Kentucky -	Tax rates are variable, adjusted quarterly. A 2 percent surtax is imposed on gasoline and 4.7 percent on special fuels for any vehicle with 3 or more axles. The gasoline, gasohol, and diesel rates include 1.4 cents per gallon Petroleum Environmental Assurance Fee.
Maine -	Rates are variable, adjusted every February based on past years Consumer Price Index. Rates are effective on the following July 1.
Minnesota -	There is a credit to the wholesaler of 15 cents per gallon of alcohol used to make gasohol.
Mississippi -	The gasoline, gasohol, and diesel rates include 0.4 cents per gallon dedicated to the Groundwater Protection Trust Fund.
Missouri -	LPG vehicles 18,000 pounds or less gross vehicle weight registered in the State pay an annual fee in lieu of the volume tax.
Montana -	LPG vehicles pay 7 cents per gallon to a licensed dealer. There is an alcohol distiller credit of 20 cents per gallon of alcohol produced in the State with State agriculture products, and used to make gasohol.
Nebraska -	Rates are variable, adjusted quarterly. The gasoline and gasohol include 0.6 cents per gallon and diesel rate includes 0.2 cents per gallon Petroleum Release Remedial Action Fee. Effective 01/01/02, new Nebraska ethanol production facilities may receive an ethanol production credit equal to 18 cents per gallon of ethanol used to fuel motor vehicles.
New Hampshire -	The gasoline, gasohol, and diesel rates include 1.5 cents per gallon Oil Discharge and Disposal Cleanup Fee. Alternative fuel vehicles pay twice the usual registration fee in lieu of the volume tax.
New Jersey -	In addition to the rates shown, there is a Petroleum Products Gross Receipts Tax. The tax is computed on a cents-per-gallon basis and is applicable to a wide variety of petroleum products.
New Mexico -	The gasoline, gasohol, and diesel rates include the Petroleum Products Loading Fee of \$150 per 8,000 gallons (1.875 cents per gallon). Owners of LPG-powered vehicles up to 54,000 pounds gross vehicle weight may pay an annual fee in lieu of the volume tax.
New York -	Rates are variable, adjusted annually. Rates include the Petroleum Business Tax of 17 cents per gallon. The gasoline rate includes a 0.5 mill (0.05 cents) per gallon Petroleum Testing Fee.
North Carolina -	Rates are variable, adjusted semiannually.
North Dakota -	A special excise tax of 2% is imposed on all sales of special fuel (diesel or LPG) that are exempted from the volume tax if the fuel is sold for use in the State. There is a producer credit of 40 cents per gallon of agriculturally derived alcohol produced in the State and used to make gasohol.
Ohio -	Commercial vehicles formerly subject to the highway use tax pay an additional 3 cents per gallon. Dealers are refunded 10 cents per gallon of each qualified fuel (ethanol or methanol) blended with unleaded gasoline.
Oklahoma -	Rates shown include 1 cent per gallon tax dedicated to the Petroleum Underground Tank Release Environmental Cleanup Indemnity Fund. When the Fund reaches specified balance, future tax revenues will be deposited in a highway fund. The gasoline, gasohol, and LPG rates include 0.08 cents for fuel inspection. LPG users may pay an annual fee in lieu of the volume tax.
Oregon -	The diesel and LPG rates shown are paid by users for vehicles not under the jurisdiction of Public Utility Commissioner. Vehicles under the jurisdiction of the Public Utilities Commissioner and paying motor-carrier fees are exempt from payment of the motor-fuel tax.
Pennsylvania -	The rates include the Oil Franchise Tax for Maintenance and Construction, a variable rate tax adjusted annually. LPG rate is based on the gasoline gallon equivalent.
Rhode Island -	Rates include 1 cent per gallon tax for the Underground Storage Tank Financial Responsibility Fund.
South Dakota -	As of 7/1/2009, South Dakota taxes gasoline at 22 cents and ethyl alcohol at 8 cents.
Texas -	Owners of LPG vehicles registered in the State must pay an annual fee in lieu of the volume tax.
Utah -	LPG is tax exempt if user purchases annual exemption certificate.
Vermont -	Diesel vehicles 10,000 pounds and over pay 26 cents per gallon. LPG vehicles are subject to a registration fee 1.75 times the usual fee. The gasoline, gasohol, and diesel rates include 1 cents per gallon for the Petroleum Cleanup Fund.
Virginia -	Vehicles weighing 26,000 pounds or more having 3 or more axles pay an additional 3.5 cents per gallon.
Washington -	Owners of LPG vehicles pay an annual fee.
West Virginia -	Rates are variable, adjusted annually.
Wisconsin -	Rates are variable, adjusted annually.
Wyoming -	LPG is subject to sales tax. The gasoline, gasohol, and diesel rates include 1 cent for the Underground Storage Tank Corrective Action Account.

(1) This table shows motor-fuel tax rates in effect as of January 1, and any subsequent changes that have occurred through the date shown in the title. Only taxes that are levied as a dollar amount per volume of motor fuel are included on sheet 1. Taxes that apply to all petroleum products without distinguishing motor fuel are omitted. Local option taxes are included only when they have been adopted uniformly Statewide.

(2) The gasohol rates shown are for gasoline blended with 10 percent ethanol. NOTE: The States which have exemptions are: Hawaii 1 cent, Iowa 2 cents, Maine 6.5 cents, and Montana 4 cents.

TAX RATES ON MOTOR FUEL

TABLE MF-121T

SHEET 3 OF 3

Created On: 05/27/2015

January 2015 Reporting Period

STATE	SALES TAX	
	PERCENT	REMARKS
Alabama	4.0	Applies to fuel not taxable under volume tax laws.
Arizona	5.0	Applies to fuel not taxed under the motor-fuel or fuel-use taxes. Liquefied petroleum gas sold, used, or stored in State is exempt.
Arkansas	4.5	Special fuel for municipal buses and gasoline are exempt.
California	6.0	Applies to sales price including Federal and State motor-fuel taxes.
Colorado	3.0	Applies to fuel taxable under volume tax laws.
Connecticut	5.0	A Petroleum Products Gross Earnings tax is applied to many petroleum products, in addition to the per gallon taxes shown on Sheet 1.
District of Columbia	5.8	Applies to fuel not taxable under volume tax laws.
Georgia	4.0	A 3-percent second motor fuel tax and a 1-cent sales tax apply to the sales price including Federal motor-fuel tax.
Hawaii	4.0	Applies to the sales price excluding Federal and State motor fuel taxes. Alcohol fuels are exempt.
Idaho	5.0	Fuels subject to the motor fuel volume tax are exempt.
Indiana	5.0	Applies to the sales price excluding Federal and State motor fuel taxes.
Iowa	5.0	Applies to fuel not taxable under fuel tax laws, including those fuels taxable, then subject to refund.
Kansas	4.9	Applies to fuels not taxable under the volume tax laws.
Kentucky	6.0	Applies to sales price, exclusive of Federal tax, of fuels not taxable under the volume tax laws.
Maine	6.0	Applies to motor fuel not taxed at the maximum rate for highway use under the volume tax laws.
Maryland	6.0	Applies to fuels not taxable under motor fuel tax laws, unless exempt from the sales and use tax by statute.
Massachusetts	5.0	Applies to fuels not taxable under the volume tax laws.
Michigan	6.0	Applies to sales price including Federal volume tax, except when used in a passenger vehicle with capacity of 10 or more, for-hire, over regularly scheduled routes in the State.
Minnesota	6.0	Applies to fuels not taxable under the volume tax laws.
Nebraska	5.0	Gasoline is exempt. Diesel and alternative fuels subject to the volume tax are exempt.
New Mexico	5.0	Applies to fuels not taxable under the volume tax laws. Ethanol blends deductible under the gasoline tax laws are exempt.
New York	4.0	Applies only to the first \$2 of the price of a gallon of motor fuel. Counties have the option to use this cents-per-gallon method, or continue using their local percentage rates in their calculations.
North Dakota	6.0	Applies to fuels not taxable under the volume tax laws.
Ohio	5.0	Applies to fuels not taxable under the volume tax laws.
Oklahoma	4.5	Applies to fuels not taxable under the volume tax laws.
Pennsylvania	6.0	Applies to fuels not taxable under the volume tax laws.
South Carolina	5.0	Applies to sales price of aviation gasoline only.
South Dakota	4.0	Applies to fuels not taxable under the volume tax laws.
Tennessee	6.0	Gasoline on which the volume tax has been paid and not refunded, and motor fuel subject to the fuel-use tax are exempt. Sales tax rate on aviation is 4.5 percent. LPG users without permits must pay in advance at the beginning of the fiscal year, others pay quarterly. Fee is based on vehicle weight and fuel efficiency.
Texas	6.3	Applies to fuels not taxed or exempted under other laws.
Utah	4.9	Applies to fuels not taxable under the volume tax laws.
Washington	6.5	Applies to fuels not taxable under the volume tax laws. Certain providers of public transportation of handicapped persons are exempt.
Wisconsin	5.0	Applies to fuels not taxable under the volume tax laws.
Wyoming	4.0	Applies to sales price of LPG. Gasoline and diesel subject to volume tax are exempt.

MOTOR FUEL TAX RATES FOR SELECTED COUNTRIES (1)

January 2015 Reporting Period

Created On: 05/27/2015

(CENTS PER GALLON)

COUNTRY	GASOLINE	DIESEL
Belgium	455	344
France	446	342
Germany	465	357
Italy	537	473
Japan	235	400
Netherlands	549	380
United Kingdom	498	507
United States(2)	41	47

(1) Source for foreign rates is data collected by the U.S. Department of Energy from various sources. Rates were converted to U.S. currency using current exchange rates.

(2) Includes the weighted average of State taxes as shown on Table MF-121T plus the Federal Tax.

