



U. S. Department
of Transportation

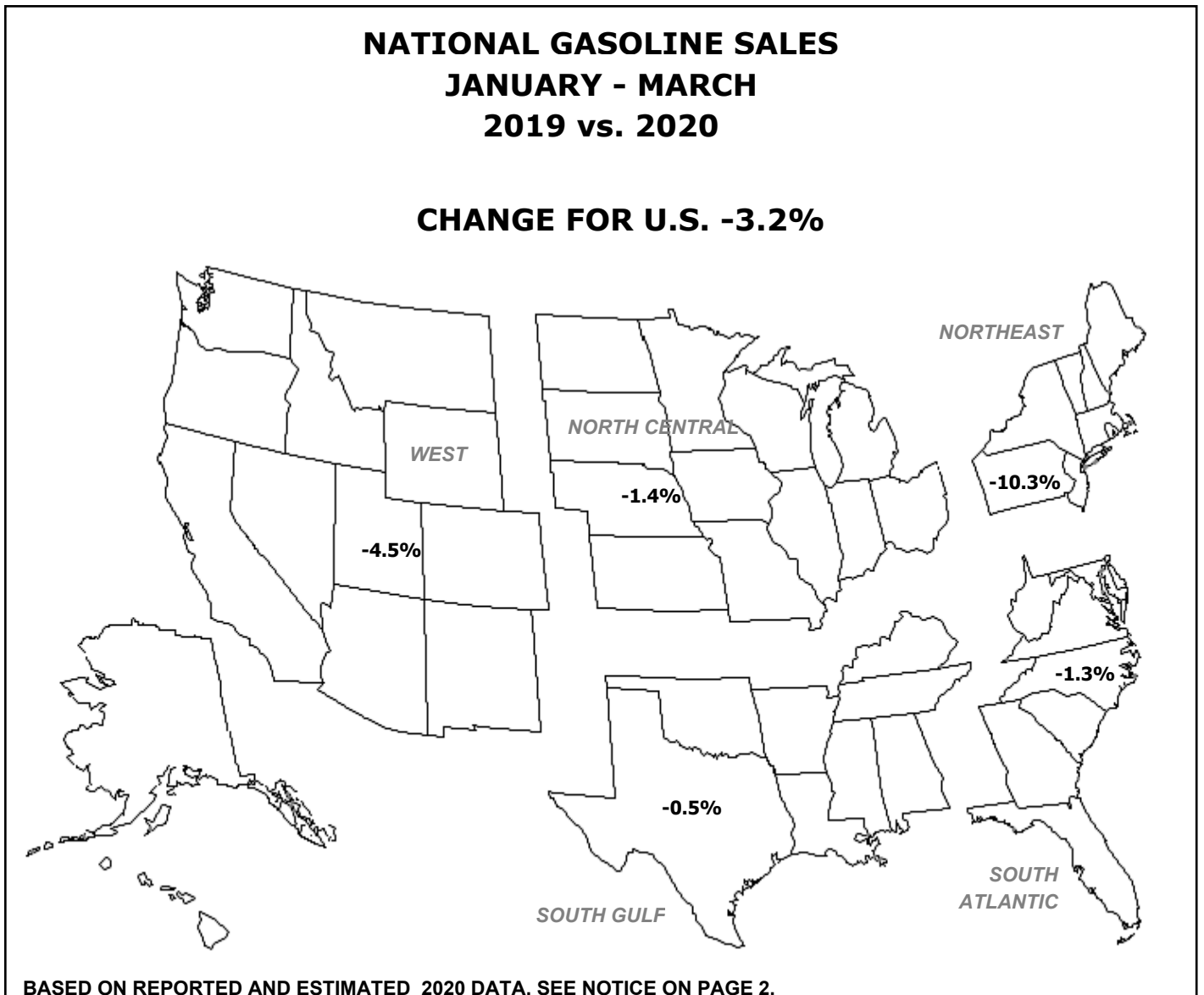
**Federal Highway
Administration**

Office of Highway
Policy Information

Created On: 7/30/2020

MONTHLY MOTOR FUEL REPORTED BY STATES

MARCH 2020



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: 07/30/2020

March 2020 Reporting Period

Gasoline Sales

Based on State-reported data (47 entities) and estimated data where States did not report, gasoline consumption for January - March 2020 changed by -3.2 percent compared to the same period in 2019. (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 2020 are shown in Table MF-121T. The gasoline rates vary from a low of 8.0 cents per gallon to 57.6 cents with an average of 27.7 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 4 cents to 74.1 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 2019 and 2020 data are available.

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

TABLE MF-33G
March 2020 Reporting Period

(GALLONS)

STATE	JANUARY 2020 (51 Entities)	CALENDAR YEAR CUMULATIVE		FEBRUARY 2020 (51 Entities)	CALENDAR YEAR CUMULATIVE		MARCH 2020 (47 Entities)	CALENDAR YEAR CUMULATIVE	
	VOLUME (3)	VOLUME	PERCENT CHANGE (2)	VOLUME (3)	VOLUME	PERCENT CHANGE (2)	VOLUME (3)	VOLUME	PERCENT CHANGE (2)
Alabama	256,632,119	256,632,119	11.9	246,376,600	503,008,719	13.6	239,028,200	742,036,919	12.8
Alaska	22,444,384	22,444,384	4.7	20,743,852	43,188,236	3.9	20,498,223	63,686,459	-0.2
Arizona	259,242,672	259,242,672	5.2	249,251,213	508,493,885	6.5	234,951,192	743,445,077	0.8
Arkansas	121,611,888	121,611,888	0.9	119,743,879	241,355,767	4.4	117,288,284	358,644,051	-0.7
California	1,224,282,334	1,224,282,334	-0.7	1,197,585,656	2,421,867,990	1.7	1,019,045,856	3,440,913,846	-6.3
Colorado	189,682,546	189,682,546	-2.2	187,396,488	377,079,034	0.4	162,354,100	539,433,134	-5.7
Connecticut	122,716,830	122,716,830	0.8	115,639,544	238,356,374	2.3	113,159,004	351,515,378	-2.1
Delaware	44,150,350	44,150,350	3.4	42,462,723	86,613,073	6.7	38,061,562	124,674,635	-1.3
District of Columbia	9,936,977	9,936,977	14.0	9,485,054	19,422,031	12.0	8,593,724	28,015,755	1.2
Florida	786,686,430	786,686,430	0.7	790,819,021	1,577,505,451	1.2	763,770,475	2,341,275,926	1.9
Georgia	409,097,122	409,097,122	2.5	400,387,517	809,484,639	5.1	426,458,418	1,235,943,057	2.8
Hawaii	39,032,228	39,032,228	-0.2	36,982,397	76,014,625	1.6	33,973,790	109,988,415	-3.8
Idaho	74,294,846	74,294,846	-3.3	65,552,083	139,846,929	1.6	49,982,647	189,829,576	-5.1
Illinois	371,662,097	371,662,097	-7.5	359,629,233	731,291,330	-3.8	318,042,122	1,049,333,452	-9.7
Indiana	251,799,452	251,799,452	4.0	241,234,434	493,033,886	4.5	227,756,098	720,789,984	-1.8
Iowa	129,512,066	129,512,066	1.7	122,363,953	251,876,019	2.7	120,125,825	372,001,844	-2.0
Kansas	108,022,040	108,022,040	2.6	90,029,332	198,051,372	8.6	99,016,352	297,067,724	4.9
Kentucky	177,512,297	177,512,297	2.2	171,534,357	349,046,654	4.0	168,409,425	517,456,079	-1.7
Louisiana	179,311,696	179,311,696	-5.0	169,687,800	348,999,496	-6.0	172,169,838	521,169,334	-6.5
Maine	67,456,416	67,456,416	-38.8	54,802,587	122,259,003	-26.0	49,869,832	172,128,835	-20.4
Maryland	220,794,992	220,794,992	4.7	194,940,002	415,734,994	1.2	133,451,751	549,186,745	-15.0
Massachusetts	225,035,592	225,035,592	-0.3	208,752,335	433,787,927	0.5	182,169,054	615,956,981	-7.1
Michigan	384,335,643	384,335,643	33.7	363,389,848	747,725,491	3.2	387,354,038	1,135,079,529	1.6
Minnesota	217,290,201	217,290,201	-1.3	210,306,293	427,596,494	-0.9	203,492,587	631,089,081	1.1
Mississippi	149,412,438	149,412,438	3.8	133,016,751	282,429,189	2.6	125,801,555	408,230,744	3.1
Missouri	252,174,295	252,174,295	3.3	294,216,158	546,390,453	16.7	232,956,977	779,347,430	6.2
Montana	39,745,552	39,745,552	-0.1	37,691,702	77,437,254	1.2	37,563,226	115,000,480	-3.0
Nebraska	71,954,384	71,954,384	1.4	70,545,518	142,499,902	5.1	67,800,533	210,300,435	0.4
Nevada	100,166,687	100,166,687	0.7	96,339,446	196,506,133	4.2	85,363,368	281,869,501	-3.8
New Hampshire	59,051,836	59,051,836	-1.6	55,965,547	115,017,383	0.1	49,858,009	164,875,392	-5.6
New Jersey	243,642,434	243,642,434	-24.1	248,693,713	492,336,147	-18.8	203,435,924	695,772,071	-26.1
New Mexico	92,079,400	92,079,400	12.9	75,942,921	168,022,321	4.7	75,878,310	243,900,631	-2.1
New York	482,932,478	482,932,478	-6.6	403,490,935	886,423,413	-7.5	439,266,738	1,325,690,151	-8.4
North Carolina	412,524,556	412,524,556	1.9	375,465,743	787,990,299	1.6	329,263,938	1,117,254,237	-6.7
North Dakota	34,252,694	34,252,694	-4.8	34,856,476	69,109,170	0.2	30,774,945	99,884,115	-0.4
Ohio	405,864,172	405,864,172	4.7	386,493,697	792,357,869	4.1	359,818,996	1,152,176,865	-3.5
Oklahoma	156,233,876	156,233,876	15.4	148,164,785	304,398,661	2.0	166,452,628	470,851,289	8.1
Oregon	114,697,540	114,697,540	-8.9	97,925,609	212,623,149	-6.6	143,756,998	356,380,147	-3.7
Pennsylvania	403,082,080	403,082,080	3.3	385,789,582	788,871,662	6.2	334,743,914	1,123,615,576	-2.7
Rhode Island	29,847,647	29,847,647	-2.4	29,740,438	59,588,085	-0.2	27,249,070	86,837,155	-7.0
South Carolina	225,624,722	225,624,722	-0.7	216,009,396	441,634,118	0.5	191,767,910	633,402,028	-7.8
South Dakota	37,363,778	37,363,778	14.0	36,407,853	73,771,631	4.9	34,444,746	108,216,377	4.4
Tennessee	279,625,450	279,625,450	5.8	250,150,964	529,776,414	7.1	275,501,205	805,277,619	0.7
Texas	1,200,645,392	1,200,645,392	-0.4	1,166,591,322	2,367,236,714	1.5	1,111,140,969	3,478,377,683	-3.5
Utah	101,611,143	101,611,143	-1.0	99,416,497	201,027,640	2.4	92,457,625	293,485,265	0.0
Vermont	24,963,178	24,963,178	-2.5	23,770,091	48,733,269	-0.9	19,614,828	68,348,097	-8.3
Virginia	438,086,787	438,086,787	4.5	263,023,680	701,110,467	4.1	387,307,797	1,088,418,263	2.1
Washington	218,446,242	218,446,242	11.0	217,676,927	436,123,169	5.3	187,175,186	623,298,355	-4.4
West Virginia	117,482,095	117,482,095	107.8	61,110,702	178,592,797	48.1	60,306,968	238,899,765	27.3
Wisconsin	200,151,052	200,151,052	2.1	224,482,342	424,633,394	25.2	183,344,501	607,977,895	-1.7
Wyoming	27,643,696	27,643,696	-7.6	24,451,534	52,095,230	-4.2	25,700,733	77,795,963	-0.1
U.S. Totals (2)	11,811,848,822	11,811,848,822	1.4	11,126,526,530	22,938,375,352	2.1	10,567,769,994	33,506,145,345	-3.1
Puerto Rico	84,103,913	84,103,913	-15.5	64,132,228	148,236,141	-7.0	76,976,728	225,212,869	-16.6
Grand Total (2)	11,895,952,735	11,895,952,735	1.2	11,190,658,758	23,086,611,493	2.1	10,644,746,722	33,731,358,214	-3.2

(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 - 2020 (1)

TABLE MF-33SF
2020 Reporting Period

Created On: 07/30/2020

(GALLONS)

STATE	JANUARY (2) (50 Entities)	FEBRUARY (2) (50 Entities)	MARCH (2) (46 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	91,638,099	91,113,161	84,560,325	-	-	-	-	-	-	-	-	-	267,311,585
Alaska	13,729,314	3,489,893	6,522,262	-	-	-	-	-	-	-	-	-	23,741,469
Arizona	73,083,047	81,127,169	84,307,528	-	-	-	-	-	-	-	-	-	238,517,744
Arkansas	49,906,431	63,920,012	56,059,945	-	-	-	-	-	-	-	-	-	169,886,388
California	221,014,237	213,633,139	292,341,858	-	-	-	-	-	-	-	-	-	726,989,234
Colorado	54,982,548	50,438,974	55,375,179	-	-	-	-	-	-	-	-	-	160,796,701
Connecticut	19,737,526	17,277,439	24,033,244	-	-	-	-	-	-	-	-	-	61,048,209
Delaware	6,029,750	6,556,529	7,298,784	-	-	-	-	-	-	-	-	-	19,885,063
District of Columbia	1,285,397	1,116,295	1,016,451	-	-	-	-	-	-	-	-	-	3,418,143
Florida	157,713,056	150,615,172	151,021,648	-	-	-	-	-	-	-	-	-	459,349,876
Georgia	93,339,670	108,978,583	116,495,213	-	-	-	-	-	-	-	-	-	318,813,466
Hawaii	3,876,107	3,686,405	5,333,896	-	-	-	-	-	-	-	-	-	12,896,408
Idaho	27,154,206	24,421,242	24,145,451	-	-	-	-	-	-	-	-	-	75,720,899
Illinois	120,893,658	118,152,035	128,235,552	-	-	-	-	-	-	-	-	-	367,281,245
Indiana	97,186,154	109,636,570	96,404,998	-	-	-	-	-	-	-	-	-	303,227,722
Iowa	57,692,236	52,364,929	59,735,083	-	-	-	-	-	-	-	-	-	169,792,248
Kansas	35,821,710	39,721,069	48,609,985	-	-	-	-	-	-	-	-	-	124,152,764
Kentucky	66,265,403	62,243,289	67,984,155	-	-	-	-	-	-	-	-	-	196,492,847
Louisiana	64,784,058	46,302,995	62,252,361	-	-	-	-	-	-	-	-	-	173,339,414
Maine	16,640,783	15,360,260	12,900,521	-	-	-	-	-	-	-	-	-	44,901,564
Maryland	47,430,029	35,810,531	35,849,877	-	-	-	-	-	-	-	-	-	119,090,437
Massachusetts	35,440,135	31,244,579	32,101,591	-	-	-	-	-	-	-	-	-	98,786,305
Michigan	65,331,754	69,722,162	81,920,465	-	-	-	-	-	-	-	-	-	216,974,381
Minnesota	69,810,873	71,837,089	66,423,433	-	-	-	-	-	-	-	-	-	208,071,395
Mississippi	52,757,828	55,898,507	44,174,451	-	-	-	-	-	-	-	-	-	152,830,786
Missouri	43,775,771	49,480,574	104,747,224	-	-	-	-	-	-	-	-	-	198,003,569
Montana	18,742,462	21,563,224	22,495,660	-	-	-	-	-	-	-	-	-	62,801,346
Nebraska	36,055,628	34,524,411	40,247,149	-	-	-	-	-	-	-	-	-	110,827,188
Nevada	35,225,239	34,602,393	18,016,898	-	-	-	-	-	-	-	-	-	87,844,530
New Hampshire	7,005,618	8,123,336	8,409,859	-	-	-	-	-	-	-	-	-	23,538,813
New Jersey	49,504,999	34,724,472	37,789,493	-	-	-	-	-	-	-	-	-	122,018,964
New Mexico	66,175,103	51,393,050	54,209,035	-	-	-	-	-	-	-	-	-	171,777,188
New York	97,943,755	87,831,394	151,747,699	-	-	-	-	-	-	-	-	-	337,522,848
North Carolina	99,662,600	98,079,069	80,419,319	-	-	-	-	-	-	-	-	-	278,160,988
North Dakota	26,925,883	21,865,559	27,108,477	-	-	-	-	-	-	-	-	-	75,899,919
Ohio	127,959,156	132,852,658	123,533,459	-	-	-	-	-	-	-	-	-	384,345,273
Oklahoma	66,750,233	74,387,431	60,641,211	-	-	-	-	-	-	-	-	-	201,778,875
Oregon	44,353,604	42,803,564	44,639,759	-	-	-	-	-	-	-	-	-	131,796,928
Pennsylvania	113,717,543	103,159,725	148,179,703	-	-	-	-	-	-	-	-	-	365,056,971
Rhode Island	5,101,222	5,088,846	5,177,558	-	-	-	-	-	-	-	-	-	15,367,626
South Carolina	72,221,843	67,796,108	66,115,719	-	-	-	-	-	-	-	-	-	206,133,670
South Dakota	18,626,768	18,318,653	16,804,796	-	-	-	-	-	-	-	-	-	53,750,217
Tennessee	74,648,942	82,674,259	91,389,150	-	-	-	-	-	-	-	-	-	248,712,351
Texas	465,679,628	463,169,011	470,185,413	-	-	-	-	-	-	-	-	-	1,399,034,052
Utah	39,671,770	43,695,153	44,297,810	-	-	-	-	-	-	-	-	-	127,664,733
Vermont	8,713,738	4,996,338	4,894,843	-	-	-	-	-	-	-	-	-	18,604,919
Virginia	128,653,161	88,988,877	87,721,292	-	-	-	-	-	-	-	-	-	305,363,330
Washington	61,150,794	52,550,747	54,157,960	-	-	-	-	-	-	-	-	-	167,859,501
West Virginia	55,852,814	17,840,946	33,504,627	-	-	-	-	-	-	-	-	-	107,198,387
Wisconsin	61,352,007	74,054,976	67,415,481	-	-	-	-	-	-	-	-	-	202,822,464
Wyoming	27,708,122	25,982,681	30,284,697	-	-	-	-	-	-	-	-	-	83,975,500
US Total	3,396,722,413	3,265,215,483	3,539,238,547	-	-	-	-	-	-	-	-	-	10,201,176,443
Puerto Rico	27,355,936	37,328,406	36,899,477	-	-	-	-	-	-	-	-	-	101,583,819
Grand Total	3,424,078,349	3,302,543,889	3,576,138,024	-	-	-	-	-	-	-	-	-	10,302,760,262

(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: 07/30/2020

(CENTS PER GALLON)

2020 Reporting Period

STATE	GASOLINE		DIESEL		LIQUEFIED PETROLEUM GAS		GASOHOL (2)	
	RATE	EFFECTIVE DATE	RATE	EFFECTIVE DATE	RATE	EFFECTIVE DATE	RATE	EFFECTIVE DATE
Alabama *	26	09/01/19	27	09/01/19	-	-	18	10/03/95
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 *	24.8	10/01/19	28.8	10/01/19	16.5	04/01/91	24.8	10/01/19
California *	47.3	07/01/19	36	11/01/17	6	10/01/96	47.3	07/01/19
Colorado *	22	01/01/91	20.5	01/01/92	9	01/01/17	22	01/01/91
Connecticut *	25	07/01/04	46.5	07/01/19	-	-	25	07/01/05
Delaware *	23	01/01/95	22	01/01/95	22	01/01/95	23	01/01/95
District of Columbia	23.5	01/01/20	23.5	10/01/09	-	-	23.5	10/01/09
Florida *	37.777	01/01/20	37.777	01/01/20	-	01/01/65	37.777	01/01/20
Georgia	27.9	01/01/20	31.3	01/01/20	27.9	01/01/20	27.9	01/01/20
Hawaii *	16	01/01/16	16	01/01/16	5.2	07/01/04	16	07/01/91
Idaho *	33	07/01/15	33	07/01/15	23.2	07/01/15	33	07/01/15
Illinois *	39.1	07/01/19	46.6	07/01/19	45.5	07/01/19	39.1	07/01/19
Indiana *	31	07/01/19	50	07/01/19	-	-	31	07/01/19
Iowa *	31.5	07/01/19	33.5	03/01/15	30	03/01/15	30	07/01/16
Kansas *	24	07/01/03	26	07/01/03	23	07/01/03	24	07/01/03
Kentucky *	24.6	01/01/20	21.6	01/01/20	24.6	01/01/20	24.6	01/01/20
Louisiana	20	01/01/90	20	01/01/90	14.6	01/01/16	20	01/01/90
Maine *	30	07/01/11	31.2	07/01/11	-	-	23	08/01/99
Maryland	36.7	07/01/19	37.45	07/01/19	36.7	07/01/19	36.7	07/01/19
Massachusetts	24	07/30/13	24	07/30/13	10.6	01/01/20	24	07/30/13
Michigan	26.3	01/01/17	26.3	01/01/17	26.3	01/01/17	26.3	01/01/17
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 *	32.75	07/01/19	30.2	07/01/19	5.18	01/01/98	32.75	07/01/19
Nebraska *	30.2	01/01/20	30.2	01/01/20	29.3	01/01/20	30.2	01/01/20
Nevada	24	10/02/92	27	10/02/92	22	07/01/97	24	10/02/92
New Hampshire *	23.825	01/01/17	23.825	01/01/17	22.2	01/01/17	23.825	01/01/17
New Jersey *	37.1	11/01/16	40.1	01/01/17	5.25	07/01/88	37.1	11/01/16
New Mexico *	17	07/01/95	21	07/01/04	12	01/01/02	17	07/01/95
New York *	25.45	01/01/20	23.65	01/01/20	8.05	01/01/02	25.45	01/01/20
North Carolina *	36.35	01/01/20	36.35	01/01/20	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	38.5	07/01/19	47	07/01/19	47	07/01/19	38.5	07/01/19
Oklahoma *	20	07/01/18	20	07/01/18	16	07/01/18	20	07/01/18
Oregon *	36	01/01/20	36	01/01/20	27.7	01/01/20	36	01/01/20
Pennsylvania *	57.6	01/01/20	74.1	01/01/20	42.5	01/01/20	57.6	01/01/20
Rhode Island *	35	07/01/19	35	07/01/19	34	07/01/19	35	07/01/19
South Carolina	22	07/01/19	22	07/01/19	22	07/01/19	22	07/01/19
South Dakota *	30	04/01/15	30	04/01/15	20	04/01/99	16	04/01/15
Tennessee	26	07/01/19	27	07/01/19	22	07/01/19	26	07/01/19
Texas *	20	10/01/91	20	10/01/91	15	09/01/97	20	10/01/91
Utah *	30	01/01/19	30	01/01/19	24.5	05/01/97	29.4	01/01/16
Vermont *	30.46	07/01/17	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 *	49.4	07/01/16	49.4	07/01/16	49.4	07/01/16	49.4	07/01/16
West Virginia *	35.7	01/01/20	35.7	01/01/20	18.4	01/01/20	35.7	01/01/20
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	4	01/15/15	-	-	-	-
Mean	27.9		29.395		22.186		27.443	
Weighted Average	28.891		31.041		17.803		33.691	
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: 07/30/2020

March 2020 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 26 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.
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: 07/30/2020

March 2020 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	5.8	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)

March 2020 Reporting Period

Created On: 07/30/2020

(CENTS PER GALLON)

COUNTRY	GASOLINE	DIESEL
Belgium	357	366
France	402	366
Germany	373	289
Italy	432	380
Japan	245	158
Netherlands	462	319
United Kingdom	385	394
United States(2)	46	55

(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.

