

STATE MOTOR-FUEL TAXES AND RELATED RECEIPTS - 1994¹

COMPILED FROM REPORTS OF STATE
AUTHORITIES AND OTHER SOURCES

(THOUSANDS OF DOLLARS)

TABLE MF-1
REVISED NOVEMBER 1995

STATE	RECEIPTS FROM TAXATION OF MOTOR FUEL ³							OTHER RELATED RECEIPTS					ADJUSTED NET TOTAL RECEIPTS
	GROSS TAX COLLECTIONS ²	DEDUCTIONS BY DISTRIBUTORS FOR EXPENSES	GROSS RECEIPTS BY STATE	REFUNDS PAID	NET RECEIPTS BY STATE	DEDICATED REVENUE FROM NONHIGHWAY GASOLINE ⁴	ADJUSTED NET VOLUME TAX RECEIPTS	DISTRIBUTOR AND DEALER LICENSES	INSPECTION FEES ⁵	FINES AND PENALTIES	MISCELLANEOUS RECEIPTS	TOTAL	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Alabama	522,124	2,462	519,662	471	519,191	1,140	518,051	-	-	16	176	192	518,243
Alaska	23,450	-	23,450	209	23,241	1,358	21,883	-	-	-	-	-	21,883
Arizona	430,454	-	430,454	1,243	429,211	6,567	422,644	-	-	1,274	3,963	5,237	427,881
Arkansas	332,171	7,175	324,996	5,933	319,063	-	319,063	-	-	-	-	-	319,063
California	2,584,707	-	2,584,707	59,800	2,524,907	84,480	2,440,427	-	-	2,806	317	3,123	2,443,550
Colorado	420,369	1,820	418,549	4,064	414,485	-	414,485	-	-	-	55	55	414,540
Connecticut	432,081	-	432,081	1,223	430,858	-	430,858	-	-	-	-	-	430,858
Delaware	89,130	-	89,130	268	88,862	-	88,862	6	-	-	34	40	88,902
Dist. of Col.	35,880	-	35,880	-	35,880	-	35,880	-	-	3	41	44	35,924
Florida	1,202,944	1,519	1,201,425	12,819	1,188,606	-	1,188,606	68	7,739	1,789	1,860	11,456	1,200,062
Georgia	378,297	3,688	374,609	258	374,351	-	374,351	1,229	-	-	3	1,232	375,583
Hawaii	67,594	-	67,594	113	67,481	1,170	66,311	-	-	34	-	34	66,345
Idaho	151,733	1,521	150,212	2,090	148,122	4,842	143,280	-	-	-	-	-	143,280
Illinois	1,112,736	18,431	1,094,305	15,306	1,078,999	5,040	1,073,959	-	-	-	-	-	1,073,959
Indiana	618,090	6,930	611,160	1,765	609,395	86	609,309	-	-	-	3,877	3,877	613,186
Iowa	360,189	-	360,189	11,142	349,047	2,268	346,779	1	-	716	143	860	347,639
Kansas	286,146	-	286,146	2,921	283,225	-	283,225	13	39	-	544	596	283,821
Kentucky	377,503	-	377,503	715	376,788	-	376,788	-	-	-	644	644	377,432
Louisiana	497,002	619	496,383	23,130	473,253	-	473,253	-	843	12	-	855	474,108
Maine	143,143	-	143,143	1,419	141,724	3,200	138,524	-	-	115	-	115	138,639
Maryland	610,458	2,157	608,301	13,039	595,262	2,705	592,557	-	-	767	6,718	7,485	600,042
Massachusetts	563,308	-	563,308	725	562,583	7,042	555,541	-	-	-	-	-	555,541
Michigan	735,637	-	735,637	6,377	729,260	13,488	715,772	66	-	-	19,968	20,034	735,806
Minnesota	491,981	-	491,981	3,741	488,240	9,873	478,367	22	2,658	-	282	2,962	481,329
Mississippi	319,549	-	319,549	99	319,450	1,024	318,426	-	-	356	5	361	318,787
Missouri	500,857	-	500,857	3,168	497,689	-	497,689	-	1,760	-	906	2,666	500,355
Montana	160,011	1,155	158,856	7,023	151,833	1,794	150,039	13	-	209	-	222	150,261
Nebraska	249,914	5,383	244,531	7,614	236,917	1,246	235,671	-	-	-	20	20	235,691
Nevada	215,468	4,274	211,194	1,712	209,482	2,885	206,597	-	490	-	-	490	207,087
New Hampshire	107,006	-	107,006	834	106,172	1,866	104,306	-	-	439	2,276	2,715	107,021
New Jersey	441,427	-	441,427	607	440,820	-	440,820	56	-	-	-	56	440,876
New Mexico	224,674	-	224,674	272	224,402	567	223,835	-	-	392	1,003	1,395	225,230
New York	1,369,669	-	1,369,669	4,856	1,364,813	-	1,364,813	-	-	-	-	-	1,364,813
North Carolina	919,079	-	919,079	31,034	888,045	-	888,045	-	10,745	-	-	10,745	898,790
North Dakota	86,486	1,559	84,927	2,849	82,078	243	81,835	1	211	132	124	468	82,303
Ohio	1,278,089	-	1,278,089	17,045	1,261,044	6,441	1,254,603	-	-	-	1,776	1,776	1,256,379
Oklahoma	358,348	5,468	352,880	44	352,836	36	352,800	-	-	-	-	-	352,800
Oregon	355,557	-	355,557	1,406	354,151	7,040	347,111	-	-	97	-	97	347,208
Pennsylvania	1,369,864	4,878	1,364,986	1,962	1,363,024	244	1,362,780	-	1	1,413	5,983	7,397	1,370,177
Rhode Island	116,259	-	116,259	569	115,690	-	115,690	-	-	-	4,418	4,418	120,108
South Carolina	382,594	1,871	380,723	325	380,398	2,518	377,880	4,939	-	-	-	4,939	382,819
South Dakota	95,230	1,820	93,410	3,394	90,016	2,218	87,798	-	-	6	-	6	87,804
Tennessee	651,009	8,232	642,777	9,652	633,125	-	633,125	-	-	-	-	-	633,125
Texas	2,226,096	36,876	2,189,220	3,966	2,185,254	16,611	2,168,643	-	-	-	-	-	2,168,643
Utah	196,858	3,205	193,653	278	193,375	2,485	190,890	-	-	-	-	-	190,890
Vermont	64,882	526	64,356	-	64,356	264	64,092	-	-	-	4,114	4,114	68,206
Virginia	685,719	998	684,721	2,443	682,278	266	682,012	22	-	389	-	411	682,423
Washington	650,724	-	650,724	1,835	648,889	10,218	638,671	-	-	-	18	18	638,689
West Virginia	276,399	-	276,399	589	275,810	-	275,810	-	-	-	-	-	275,810
Wisconsin	648,914	-	648,914	7,248	641,666	11,398	630,268	-	-	-	-	-	630,268
Wyoming	51,451	-	51,451	474	50,977	530	50,447	190	-	-	-	190	50,637
Total	26,469,260	122,567	26,346,693	280,069	26,066,624	213,153	25,853,471	6,626	24,486	10,999	59,234	101,345	25,954,816
Percentage	100.00	0.46	99.54	1.06	98.48	0.81	97.67	-	-	-	-	-	-

¹ This table includes the revenues from State taxes on all motor-vehicle fuels and related receipts in connection with motor-fuel taxation and administration. In many States, however, the tax on special fuels (fuels other than gasoline and gasohol) is applicable only to the amount used on the highways. For the States that apply the tax to all fuel sold, the revenue and refunds covering the nonhighway portion of these special fuels have been excluded. All data are subject to further review and revision.

² Includes, in some States, receipts in the form of tax credits for refund claims accepted by distributors acting as agents of the State and refund credits to users who are licensed as distributors.

³ For tax rates as of January 1, 1994 and rate changes during the year, see table MF-121T. States with variable

rates are also identified in table MF-121T.

⁴ These are proceeds from taxes on nonhighway uses of gasoline dedicated for the improvement of facilities other than highways. They are generally revenues from taxes on gasoline for aviation and marine use, but in some States, include taxes on gasoline used in off-highway recreational vehicles and snowmobiles. In California, revenues from the tax on gasoline used for agricultural purposes are included.

⁵ These are fees for inspection of motor-vehicle fuel. Insofar as possible, fees for inspection of fuels not used on highways have been eliminated.