

# STATE MOTOR-FUEL TAX RATES, 1985 - 2000 1/

## GASOLINE

TABLE MF-205  
SHEET 1 OF 2

OCTOBER 2001

(CENTS PER GALLON)

STATE	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000
Alabama	13	13	13	13	13	13	13	18	18	18	18	18	18	18	18	18
Alaska	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8
Arizona	13	16	16	17	17	18	18	18	18	18	18	18	18	18	18	18
Arkansas	10.5	13.5	13.5	13.5	13.7	13.7	18.7	18.7	18.7	18.7	18.7	18.6	18.6	18.6	19.5	19.5
California	9	9	9	9	9	9	15	16	17	18	18	18	18	18	18	18
Colorado	12	18	18	18	20	20	22	22	22	22	22	22	22	22	22	22
Connecticut	16	17	19	20	20	22	25	26	29	31	34	38	36	32	32	32
Delaware	11	13	16	16	16	16	19	19	22	22	23	23	23	23	23	23
Dist. of Col.	15.5	15.5	15.5	15.5	18	18	18	20	20	20	20	20	20	20	20	20
Florida	9.7	9.7	9.7	9.7	9.7	10.9	11.2	11.6	11.8	12.1	12.3	12.5	12.8	13	13.1	13.1
Georgia	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5
Hawaii	11	11	11	11	11	11	16	16	16	16	16	16	16	16	16	16
Idaho	14.5	14.5	14.5	18	18	18	21	21	21	21	21	25	25	25	25	25
Illinois	13	13	13	13	16	19	19	19	19	19	19	19	19	19	19	19
Indiana	14	14	14	15	15	15	15	15	15	15	15	15	15	15	15	15
Iowa	15	16	16	18	20	20	20	20	20	20	20	20	20	20	20	20
Kansas	11	11	11	11	15	16	17	18	18	18	18	18	18	18	20	20
Kentucky	10	15	15	15	15	15.4	15.4	15.4	15.4	16.4	16.4	16.4	16.4	16.4	16.4	16.4
Louisiana	16	16	16	16	16	20	20	20	20	20	20	20	20	20	20	20
Maine	14	14	14	16	17	17	19	19	19	19	19	19	19	19	19	19
Maryland	13.5	13.5	18.5	18.5	18.5	18.5	18.5	23.5	23.5	23.5	23.5	23.5	23.5	23.5	23.5	23.5
Massachusetts	11	11	11	11	11	17	21	21	21	21	21	21	21	21	21	21
Michigan	15	15	15	15	15	15	15	15	15	15	15	15	19	19	19	19
Minnesota	17	17	17	20	20	20	20	20	20	20	20	20	20	20	20	20
Mississippi	9	9	15	17	17	18.2	18.2	18.2	18.4	18.4	18.4	18.4	18.4	18.4	18.4	18.4
Missouri	7	7	11.03	11.03	11.03	11.03	11.03	13.03	13.03	15	15	17	17	17	17	17
Montana	15	17	20	20	20	20	20	21.4	24	27	27	27	27	27	27	27
Nebraska	17.4	17.1	17.9	18.3	22.3	21.7	23.7	24.6	24.4	25.4	25.4	25.9	24.5	23.5	22.8	22.8
Nevada	13	13	16	18	18	18	21.5	24	24	24	24	24	24.75	24.75	24.75	24.75
New Hampshire	14	14	14	14	14	16.6	18.6	18.6	18.7	18.7	18.7	18.7	18.7	19.5	19.5	19.5
New Jersey	8	8	8	10.5	10.5	10.5	10.5	10.5	10.5	10.5	10.5	10.5	10.5	10.5	10.5	10.5
New Mexico	11	11	14	14	16	17	17	17	23	21	18	18.875	18.875	18.5	18.5	18.5
New York	8	8	8	8	8	14.375	20.815	22.89	22.89	22.56	21.92	21.79	22.8	22.65	29.3	29.3
North Carolina	12	15.5	15.5	15.7	20.9	21.5	22.6	21.9	22	21.3	21.6	21.7	22.6	21.6	21.2	21.2
North Dakota	13	13	13	17	17	17	17	17	18	18	18	20	20	20	21	21
Ohio	12	12	14.7	14.8	18	20	21	21	22	22	22	22	22	22	22	22
Oklahoma	10	10	16	16	17	17	17	17	17	17	17	17	17	17	17	17
Oregon	10	11	12	14	16	18	20	22	24	24	24	24	24	24	24	24
Pennsylvania	12	12	12	12	12	18.2	22.35	22.35	22.35	22.35	22.35	22.35	25.9	25.9	25.9	25.9
Rhode Island	13	15	15	15	18	20	26	26	28	29	29	29	29	29	29	29
South Carolina	13	13	15	15	16	16	16	16	16	16	16	16	16	16	16	16
South Dakota	13	13	13	18	18	18	18	18	18	18	18	18	21	18	22	22
Tennessee	13	17	17	17	20	20	20	20	20	20	20	20	20	20	20	20
Texas	10	10	15	15	15	15	20	20	20	20	20	20	20	20	20	20
Utah	14	14	19	19	19	19	19	19	19	19	19	19	24.5	24.5	24.5	24.5
Vermont	13	13	13	13	16	16	16	16	16	16	16	16	20	20	20	20
Virginia	11	15	17.5	17.5	17.7	17.7	17.7	17.5	17.5	17.5	17.5	17.5	17.5	17.5	17.5	17.5
Washington	18	18	18	18	18	22	23	23	23	23	23	23	23	23	23	23
West Virginia	15.35	15.35	15.35	15.35	20.35	20.35	20.35	20.35	25.35	25.35	25.35	25.35	25.35	25.35	25.35	25.35
Wisconsin	16.5	17.5	20	20.9	20.8	21.5	22.2	22.2	23.2	23.1	23.4	23.7	23.8	25.4	25.4	25.4
Wyoming	8	8	8	8	9	9	9	9	9	9	9	9	9	14	14	14
State Average 2/	11.08	11.78	12.75	13.42	14.19	15.47	17.55	17.99	18.34	18.51	18.50	18.67	19.05	19.96	19.29	20.17

# STATE MOTOR-FUEL TAX RATES, 1985 - 2000 1/

## DIESEL

TABLE MF-205  
SHEET 2 OF 2

OCTOBER 2001

(CENTS PER GALLON)

STATE	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000
Alabama	14	14	14	14	14	14	14	19	19	19	19	19	19	19	19	19
Alaska	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8
Arizona	13	16	16	17	17	18	18	18	18	18	18	18	18	27	27	27
Arkansas	12.5	12.5	12.5	12.5	12.7	12.7	18.7	18.7	18.7	18.7	18.7	18.6	18.6	18.6	20.5	20.5
California	9	9	9	9	9	9	15	16	17	18	18	18	18	18	18	18
Colorado	13	20.5	20.5	20.5	20.5	18	18	20.5	20.5	20.5	20.5	20.5	20.5	20.5	20.5	20.5
Connecticut	16	17	19	20	20	22	18	18	18	18	18	18	18	18	18	18
Delaware	11	13	16	16	16	16	19	19	19	19	22	22	22	22	22	22
Dist. of Col.	15.5	15.5	15.5	15.5	18	18	18	20	20	20	20	20	20	20	20	20
Florida	9.7	9.7	14.7	9.7	9.7	10.9	12.2	18.7	21	23.6	23.9	24.2	24.6	25	25.1	25.1
Georgia	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5
Hawaii	11	11	11	11	11	11	16	16	16	16	16	16	16	16	16	16
Idaho	14.5	14.5	14.5	18	18	18	21	21	21	21	21	25	25	25	25	25
Illinois	15.5	15.5	15.5	15.5	18.5	21.5	21.5	21.5	21.5	21.5	21.5	21.5	21.5	21.5	21.5	21.5
Indiana	15	15	15	16	16	16	16	16	16	16	16	16	16	16	16	16
Iowa	16.5	17.5	18.5	20.5	22.5	22.5	22.5	22.5	22.5	22.5	22.5	22.5	22.5	22.5	22.5	22.5
Kansas	13	13	13	13	17	18	19	20	20	20	20	20	20	20	22	22
Kentucky	10	12	12	12	12	12.4	12.4	12.4	12.4	13.4	13.4	13.4	13.4	13.4	13.4	13.4
Louisiana	16	16	16	16	16	20	20	20	20	20	20	20	20	20	20	20
Maine	14	14	14	19	20	20	20	20	20	20	20	20	20	20	20	20
Maryland	13.5	13.5	18.5	18.5	18.5	18.5	18.5	19.25	24.25	24.25	24.25	24.25	24.25	24.25	24.25	24.25
Massachusetts	11	11	11	11	11	17	21	21	21	21	21	21	21	21	21	21
Michigan	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Minnesota	17	17	17	20	20	20	20	20	20	20	20	20	20	20	20	20
Mississippi	10	10	15	17	17	18.2	18.2	18.2	18.4	18.4	18.4	18.4	18.4	18.4	18.4	18.4
Missouri	7	7	11	11	11	11	11	13	13	15	15	17	17	17	17	17
Montana	17	17	20	20	20	20	20	21.4	24	27.75	27.75	27.75	27.75	27.75	27.75	27.75
Nebraska	17.4	17.1	17.9	18.3	22.1	21.5	23.5	24.8	24	25	25	25.5	24.5	23.5	22.8	22.8
Nevada	13	13	17	20	20	22	24.5	27	27	27	27	27	27.75	27.75	27.75	27.75
New Hampshire	14	14	14	14	14	16.6	18.6	18.6	18.7	18.7	18.7	18.7	18.7	19.5	19.5	19.5
New Jersey	11	11	11	13.5	13.5	13.5	13.5	13.5	13.5	13.5	13.5	13.5	13.5	13.5	13.5	13.5
New Mexico	11	11	16	16	16	17	17	17	19	19	19	19.875	19.875	19.5	19.5	19.5
New York	10	10	10	10	10	16.325	22.765	24.84	24.84	24.51	23.87	23.74	22.65	21.85	27.95	27.95
North Carolina	12	15.5	15.5	15.7	20.9	21.5	22.6	21.9	22.6	21.3	21.6	21.7	22.6	21.6	21.2	21.2
North Dakota	13	13	17	17	17	17	17	17	18	18	18	20	20	20	21	21
Ohio	12	12	14.7	14.8	18	20	21	21	22	22	22	22	22	22	22	22
Oklahoma	10	10	13	13	14	14	14	14	14	14	14	14	14	14	14	14
Oregon	10	11	12	14	16	18	20	22	24	24	24	24	24	24	24	24
Pennsylvania	12	12	12	12	12	18.2	22.35	22.35	22.35	22.35	22.35	22.35	30.8	30.8	30.8	30.8
Rhode Island	13	15	15	15	18	20	26	26	28	29	29	29	29	29	29	29
South Carolina	13	13	15	15	16	16	16	16	16	16	16	16	16	16	16	16
South Dakota	13	13	13	18	18	18	18	18	18	18	18	18	21	18	22	22
Tennessee	13	15	15	15	16	17	17	17	17	17	17	17	17	17	17	17
Texas	10	10	15	15	15	15	20	20	20	20	20	20	20	20	20	20
Utah	14	14	19	19	19	19	19	19	19	19	19	19	24.5	24.5	24.5	24.5
Vermont	14	14	14	14	17	17	17	17	17	17	17	17	17	17	17	17
Virginia	11	15	16	16	16.2	16.2	16.2	16	16	16	16	16	16	16	16	16
Washington	18	18	18	18	18	22	23	23	23	23	23	23	23	23	23	23
West Virginia	15.35	15.35	15.35	15.35	20.35	20.35	20.35	20.35	25.35	25.35	25.35	25.35	25.35	25.35	25.35	25.35
Wisconsin	16.5	17.5	20	20.9	20.8	21.5	22.2	22.2	23.2	23.1	23.4	23.7	23.8	25.4	25.4	25.4
Wyoming	0	8	8	8	9	9	9	9	9	9	9	9	9	14	14	14
State Average 2/	11.62	12.09	13.34	13.98	14.76	16.00	17.64	18.32	18.62	18.93	18.98	18.99	19.50	20.15	19.96	20.37

1/ This table shows the tax rates for motor fuel as of December 31 for each year.

2/ Weighted average based on net gallons taxed.