

**STATE LICENSES AND FEES IMPOSED
ON WHOLESALE DISTRIBUTORS OF MOTOR FUEL 1/**

BASED ON INFORMATION OBTAINED FROM STATE
AUTHORITIES AND ON THE LAWS OF THE STATES

TABLE MF-107
STATUS AS OF JANUARY 1, 2001

STATE	TYPE	TERM	RATE (\$)	ADMINISTRATIVE AGENCY	DISPOSITION OF REVENUE 2/	REMARKS
Alabama	License filing fee, gasoline License filing fee, special fuels License for brands sold	Continuous Continuous Oct.1 - Sept. 30	5.00 5.00 10.00	Department of Revenue Department of Revenue Department of Agriculture and Industries	Public Road and Bridge Fund General Fund Agricultural Fund, \$175,000 monthly; remainder, 13.87 % to counties, \$408,981 to Public Road and Bridge Fund; remainder, 2.76 % to municipalities, balance to Public Road and Bridge Fund	- - License required for each brand.
Alaska	Qualified dealers must be licensed and bonded	Annual (fiscal year)	-	Department of Revenue	State General Fund	-
Arizona	Distributor license	Annual	50.00	Department of Transportation, Motor Vehicle Division	Highway User's Revenue Fund	License required for imports of gasoline, aviation gasoline, diesel and refining or blending.
Arkansas	Operating license, gasoline distributor Operating license, distillate special fuels distributor Operating license, liquefied gas special fuels supplier Liquefied Petroleum Gas Board permit-Class 8	Continuous Continuous Continuous Annual	- - - 100.00	Department of Finance and Administration, Motor Fuel Tax Section Liquefied Petroleum Gas Board	- - - Liquefied Petroleum Gas Board Fund	- - - All suppliers and users must be permit holders.
California	Distributor license, gasoline Producer and broker license	Continuous Continuous	- -	Board of Equalization Board of Equalization	Motor Vehicle Fuel Account	- -
Colorado	Fuel license for any fuel Additional locations	Continuous	10.00 5.00	Department of Revenue	General Fund	Distributors, suppliers, ex/importers, blend carriers, terminal operators must be licensed.
Connecticut	Distributor license	Continuous	-	Department of Revenue Services	-	-
Delaware	Gasoline distributor license Special fuel supplier license	July 1 - June 30 July 1 - June 30	10.00 10.00	Motor Fuel Tax Administration Motor Fuel Tax Administration	Transportation Trust Fund Transportation Trust Fund	- -
Dist. of Col.	Importer license	July 1 - June 30	5.00	Department of Finance and Revenue	Highway Trust Fund	-
Florida	Operating license	Annual	30.00	Department of Revenue	General Fund	-
Georgia	Distributor license	Continuous	10.00	Department of Revenue, Motor Fuel Tax Unit	General Fund	-
Hawaii	Distributor license	Continuous	-	Department of Taxation	-	-
Idaho	Operating license	Continuous	50.00	Tax Commission	Tax Commission	-
Illinois	Distributor license Special fuel supplier license	Continuous Continuous	- -	Department of Revenue Department of Revenue	- -	- -
Indiana	Licensed distributor	Continuous	varies	Department of Revenue, Special Tax Division	Motor Vehicle Highway Account	License becomes permanent with a minimum distribution of 500,000 gals. annually for in-State distributors.
Iowa	Suppliers or restrictive suppliers license	Continuous	-	Department of Revenue	-	-
Kansas	Distributor license (gasoline, diesel) Retailer license Manufacturer license Importer license Manufacturer license	Continuous Continuous Continuous Continuous Continuous	- - - - -	Department of Revenue, Customer Relations, Oil, Gas, and Petroleum Section	- - - - -	- - - - -

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Kentucky	Gasoline dealer license	Continuous	-	Revenue Cabinet	-	-
	Special fuel dealer license	Continuous	-	Revenue Cabinet	-	-
	Liquefied petroleum gas dealer license	Continuous	-	Revenue Cabinet	-	-
Louisiana	Special fuel suppliers license	Continuous	-	Department of Revenue	-	-
Maine	Distributor certificate	Continuous	-	State Tax Assessor	-	-
	Exporter certificate	Continuous	-	State Tax Assessor	-	-
	Importer certificate	Continuous	-	State Tax Assessor	-	-
Maryland	Operating license, gasoline dealer	Annual, expires on May 31	-	Comptroller, Motor Fuel Tax Division	Transportation Trust Fund Waterways Improvement Fund, and Fisheries Research and Development Fund	-
Massachusetts	Distributor license	Calendar year	100.00	Department of Revenue	Highway Fund	-
	Supplier/user/seller special fuel	Calendar year	1.00	Department of Revenue	-	-
	Unclassified importer	Calendar year	100.00	Department of Revenue	Highway Fund	-
	Exporter license	Calendar year	100.00	Department of Revenue	-	-
Michigan	Operating license, supplier terminal, or refinery	Calendar year	10.00	Department of Treasury, Motor Fuel Tax Division	General Fund	-
	Operating license, exporter	Calendar year	10.00	Motor Fuel Tax Division	General Fund	-
	Operating license, liquid fuel hauler	Calendar year	10.00	Motor Fuel Tax Division	General Fund	-
	Exemption certificate	Calendar year	10.00	Motor Fuel Tax Division	General Fund	-
Minnesota	Operating license	July 1 - June 30	25.00	Department of Revenue, Petroleum Division	General Fund	-
Mississippi	Operating license	Continuous	-	State Tax Commission	-	-
	Storage license	Calendar year	Varies	City or County Tax Collector	General Fund	Rate ranges from \$50 to \$250 in relation to storage capacity.
Missouri	Supplier license	Continuous	-	Department of Revenue	Highway Fund	-
Montana	Operating license	Calendar year	See remarks	Department of Commerce, Business Regulations, Weights and Measures Division	State Special Revenue Fund	Fee of \$3 to \$20 per meter (depending on size and type) is in lieu of an inspection fee, and is collected in the same manner as fees on all other license.
Nebraska	Motor vehicle fuel tax license	Continuous	10.00	Department of Revenue	Highway Cash fund	-
	Diesel Tax License	Continuous	10.00	Department of Revenue	Highway Cash fund	-
Nevada	Motor fuel dealer's license	Continuous	5.00	Department of Taxation	Highway Fund	-
	Special fuel supplier's license	Continuous	-	Department of Motor Vehicles and Public Safety, Motor Carrier Division	-	-
New Hampshire	Distributor license	Continuous	-	Department of Safety, Road Toll Administration	Highway Fund	-
New Jersey	Distributor license	3 Years	450.00	Department of Treasury, Division of Taxation	General Fund	-
	Importer license	3 Years	450.00		-	-
	Exporter license	3 Years	450.00		-	-
	Gasoline jobber license	3 Years	450.00		-	-
	Wholesaler license	3 Years	450.00		-	-
	Motor fuel transporter license	Annual	50.00		-	Land or water conveyance.
	Storage facility operator license	Annual	150.00		-	-
Seller/user of special fuel	3 Years	150.00		-	-	
New Mexico	Operating registration	Continuous	-	Department of Taxation and Revenue, Returns Processing Division	-	Registration issued after filing of bond.

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New York	Distributor registration	-	-	Department of Taxation and Finance, Audit Division	-	No license, but distributors must be registered.
North Carolina	Distributor license, gasoline	Continuous	-	Department of Revenue	-	If not licensed, tax must be paid to supplier at time of purchase Tax must be paid to supplier by bulk user or reseller. Fee of \$2 to \$10 paid on each pump from which fuels are sold at retail.
	Supplier license, special fuel	Continuous	-	Department of Revenue	-	
	Pump license	July 1 - June 30	Varies	Department of Revenue	-	
North Dakota	Motor Vehicle Fuel Tax License	Continuous	20.00	Tax Commissioner, Motor Fuel Tax Section	Highway Tax Distribution Fund: State highways 63 %; county roads and city streets 37 %.	-
	Special Fuel Tax License fuels	Continuous	20.00	Tax Commissioner, Motor Fuel Tax Section	-	-
	Liquefied Petroleum Gas Tax License	Continuous	20.00	Tax Commissioner, Motor Fuel Tax Section	-	-
	Aviation Fuel Tax License	Continuous	20.00	Tax Commissioner, Motor Fuel Tax Section	Aeronautics Commission Fund	-
Ohio	Operating license	Continuous	-	Department of Taxation	-	-
Oklahoma	Fuel Vendor License	Continuous	-	Oklahoma Tax Commission	Retained by Tax Commission to defray unpaid accounts	-
Oregon	Operating license	Continuous	-	Department of Transportation	-	-
Pennsylvania	Distributor permit	June 1 - May 31	-	Department of Revenue, Bureau of Motor Fuel Taxes.	-	-
Rhode Island	Operating license, distributor and exporter	Continuous	-	Department of Administration, Division of Taxation	General Fund	-
South Carolina	Fuel Vendor	Continuous	-	Department of Revenue	-	-
South Dakota	Distributor license	Annual	-	Department of Revenue, Motor Vehicle Division	-	-
Tennessee	Operating permit	Continuous	-	Department of Revenue	-	Renewal on date of beginning business. Rate is 0.05 cent per gallon.
	Oil depot privilege license	Annual	Varies	Department of Revenue	General Fund	
	Oil peddler wagon	Annual	Varies	Department of Revenue	General Fund	
Texas	Gasoline distributor	Continuous	-	Comptroller of Public Accounts	-	-
	Diesel fuel supplier	Continuous	-	Comptroller of Public Accounts	-	-
Utah	Dealer license	Continuous	30.00	Tax Commission	General Fund	-
Vermont	Distributor license	Continuous	-	Department of Motor Vehicles	-	Wholesaler or retailer who imports, or causes to be imported, motor fuel is classified as a distributor.
	Diesel distributor license	Continuous	-	Department of Motor Vehicles	-	
Virginia	Dealer license	Continuous	100.00	Department of Motor Vehicles	-	-
	Jobber license	Continuous	100.00	Department of Motor Vehicles	-	-
Washington	Distributor license	Continuous	10.00	Department of Licensing, Pro-Rate and Fuel Tax Services	Motor Vehicle Fund	-
West Virginia	Business registration certificate	July 1 - June 30	15.00	Department of Tax and Revenue, Internal Audition Division	General Revenue Fund	-
Wisconsin	Supplier license	Continuous	-	Department of Revenue	Transportation Fund	-
Wyoming	Operating license, gasoline	Annual	25.00	Department of Transportation, Motor Fuel Division	Department of Transportation	-
	Operating license, diesel fuel	Annual	25.00	Department of Transportation, Motor Fuel Division	Department of Transportation	-

1/ The licenses and fees given in this table are in most cases for the purpose of defraying the cost of regulating the distribution of motor fuel and allied products. Chain store and general merchandising taxes imposed on general business are not included.

2/ Information shown is as reported by the States and may not be complete in some cases.