

EXEMPTION AND REFUND PROVISIONS OF STATE GASOLINE TAXATION 1/

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

TABLE MF-105
STATUS AS OF JANUARY 1, 1998

STATE	TAX RATE (CENTS PER GALLON) 2/	PRIVATE AND COMMERCIAL USE						PUBLIC USE				TIME LIMITS FOR REFUND CLAIMS (MONTHS AFTER PURCHASE) 7/	OTHER SPECIFIED USES; REMARKS
		GENERAL NONHIGHWAY (EXCEPT AGRICULTURE AND AVIATION)	AGRICULTURE	AVIATION		PUBLIC CONTRACT WORK		FEDERAL 5/		STATE, COUNTY, LOCAL			
				TAX RATE (CENTS PER GALLON) 3/	PROVISIONS	MOTOR VEHICLES 4/	OTHER EQUIPMENT (HIGHWAY AND NON-HIGHWAY)	HIGHWAY USE	OTHER USES 6/	HIGHWAY USE	OTHER USES		
Alabama	18	Taxed	Ex (4) Ref (11)	2.7	Taxed	Taxed	Taxed (14)	Ex	Ex	State, taxed (18) local, taxed (2)	State, taxed (18) local, taxed (2)	12 (Once per 12 months)	Use by charitable organizations and foreign dignitaries is subject to full refund. A refund of 15 cents is allowed on static testing of engines.
Alaska 8/	8	Ref (6)	Ref (6)	4.7	Taxed	Ref (6)	Highway 8 cents; nonhighway Ref (6)	Ex	Ex	Ex	Ex	12	Use in public utility plants and by charitable organizations is exempt. Nonhighway exemptions apply to use in unlicensed vehicles.
Arizona 9/	18	Ref	Ref	-	Ref (11)	Taxed	Ref	Taxed	Ref	Taxed	Ref	12	Use in watercraft is not refunded. One refund claim per period with certified invoice.
Arkansas 9/	18.6	Taxed	Ref (16.5)	-	Ex	Taxed	Taxed	Taxed	Taxed	Taxed	Taxed	12 (After calendar year)	Use by local buses is subject to full refund. Aviation gasoline is exempt only when supported by aviation exemption certificate.
California 9/ 10/	18	Ref	Ref	-	-	Ref	Ref	Taxed	Ref	Taxed	Ref	13	Use in boats is not refunded, except when operated in waters located on private property owned or controlled by the user. Use by certain foreign consulate officers or employees is exempt when purchased with a credit card approved by the State Department. Use by off-highway recreational vehicles is taxed.
Colorado	22	Ref	Ref	6	Taxed	Ref	Ref	Ex	Ex	Ex	Ref	6	State Highway Department and county and city highway uses are subject to full refund.
Connecticut	36	Ref	Ref	-	Ex	Ref	Ref (nonhighway only)	Ex / Ref	Ex / Ref	Ex / Ref	Ref / Ex	March 31 of next year	Fuel imported by manufacturers licensed as distributors for their own use in manufacturing processes is exempt. Use in taxicabs is subject to 50 percent refund. Local bus use, approved ambulance use, and use in municipal fire, police, road construction and maintenance apparatus is subject to full refund. Municipal school bus use is exempt. All refund claims must be filed within 3 months for calendar year period. Sales to Federal, State and municipalities is exempt.
Delaware 11/	23	Ref	Ref	-	Ref (23)	Taxed	Ref	Ex	Ex	Ex	Ex	12	Use in volunteer fire department vehicles and in ambulances owned by veterans' and civic organizations is exempt.
Dist. of Col.	20	Taxed	Taxed	-	Taxed	Taxed	Taxed	Ex	Ex	Ex	Ex	-	Use by publicly owned and operated local transit buses is exempt.
Florida 8/ 11/ 12/ 13/	13	Taxed	Ref (9.8)	6.9	Taxed	Taxed	Taxed	Ex	Ex	Ref (9.8)	Ref (9.8)	60	Use by city transit systems is subject to refund of 8.8 cents of 13 cent tax. Counties, municipalities and school districts are eligible for a refund of 9.8 cents of the 12.8 cents tax.
Georgia	7.5	Taxed	Ref (6.5)	7.5	Ex (6.5)	Taxed	Taxed	Ex	Ex	Taxed	Taxed	18, Agriculture	Aviation exemption is on sales to licensed dealer only.
Hawaii	16	Taxed	Ref (4)	1	Taxed	Taxed	Taxed	Ex	Ex	Taxed	Taxed	No time limit	-
Idaho	25	Ref	Ref or credit	5.5	Taxed	Taxed	Ref	Taxed	Ref	Taxed	Ref	Calendar year	Agricultural use may be claimed as a refund or income tax credit.
Illinois	19	Ref	Ref	-	Ex	Ex	Ref	Ex	Ex	Taxed	Ref	12 (13-24, 80 %)	Sales to public utilities which own and operate buses as common carriers within a single municipality, contiguous municipalities, or nearby, are exempt.
Indiana	15	Ref	Ref	-	Ref	Ref	Ref (nonhighway only)	Ex	Ex	Taxed	Ref	3 Years	Nonhighway use by distributors is exempt. Use by local transit buses is exempt. Marine use subject to refund only on purchases at locations other than on an Indiana lake. Refunds can be used as income tax credits, but must be filed within 1 year.

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		GENERAL NONHIGHWAY (EXCEPT AGRICULTURE AND AVIATION)	AGRICULTURE	AVIATION		PUBLIC CONTRACT WORK		FEDERAL 5/		STATE, COUNTY, LOCAL			
				TAX RATE (CENTS PER GALLON) 3/	PROVISIONS	MOTOR VEHICLES 4/	OTHER EQUIPMENT (HIGHWAY AND NON-HIGHWAY)	HIGHWAY USE	OTHER USES 6/	HIGHWAY USE	OTHER USES		
Iowa	20	Ref	Ref	8	Taxed	Taxed or Ref	Taxed or Ref	Ref	Ref	Ref	Ref	12	Claimant must accumulate minimum of \$60 in credits for calendar year before claim may be filed. In lieu of making a refund claim, the State tax on nonhighway uses may be claimed as a State income tax credit yearly.
Kansas 14/	18	Ref	Ref	-	Ex	Taxed	Nonhighway, Ref	Ex	Ex	Taxed	Ref	12	
Kentucky 8/ 11/	16.4	Taxed	Ref	-	Ref (95 %)	Taxed	Taxed	Ex	Ex	Taxed	Taxed	4 Years	All must pay the 1.4-cent environmental fee included in the rate shown. Use by city and suburban buses, nonprofit buses, taxicabs and senior citizen transportation is subject to refund of seven-ninths of 15-cent tax.
Louisiana 8/ 9/ 13/ 15/	20	Taxed	Ref	-	Ref	Taxed	Taxed	Ex	Ex	Taxed	Taxed	6	-
Maine	19	Ref (18)	Ref (18)	-	Ref (15)	Taxed	Ref (18)	Ex	Ex	See remarks	See remarks	12	Use in local transit buses is subject to full refund. Local government vehicles exempt. State vehicles pay tax.
Maryland	23.5	Ref	Ref	7	Taxed	Taxed	Ref	Taxed	Ex or Ref	Taxed	Taxed	3 (For July-June period, or for any period less than 12 months)	Uses in equipment of volunteer fire companies, chapters of American Red Cross, and units of national veterans' organizations are subject to full refund. Pleasure boat use not refunded. Use by Mass Transit Administration buses and certain municipal bus companies is exempt.
Massachusetts 11/	21	Ref	Ref	10	-	Taxed	Ref	Ex	Ex	Taxed	Ref	24 (6, Marine; 3.5 after taxable year or no later, than April 15 of the following year, agriculture)	-
Michigan 11/	19	Ref	Ref	3	Ref (1.5)	Ref	Ref	Ex	Ex	Ex	Ex	12	County and local use and certain parochial school use are subject to full refund. Use by passenger vehicles with a capacity of 5 or more operating under a municipal franchise, is subject to full refund. Aviation refund applies only to fuel used on regularly scheduled interstate flights.
Minnesota 16/ 17/	20	Ref	Ref	5	Ref	Taxed	Ref	Ex	Ex	Taxed	Ref	12 (3.5 after calendar year, aviation)	No refunds allowed for snowmobile and marine use.
Mississippi	18.4	Ref (11.6)	Ref (11.6)	6.4	Ref (11.6)	Taxed	Taxed	Taxed	Ex	Taxed	Ref (11.6)	36	-
Missouri	17	Ref	Ref	9	Ref	Taxed	Ref	Taxed	Ex	Taxed	Ref	12	-
Montana 9/ 17/	27	Ref	Ref (12)	3	Taxed	Ref	Ref	Taxed	Ref	Taxed	Ref	14	-
Nebraska 11/	24.6	Income tax credit (8.75)	Income tax credit (8.75)	5	-	Taxed	Taxed	Ex	Ex	Taxed	Taxed	3.5 (After calendar year)	Gasoline used by accredited flying schools is subject to full refund of the 5 cents aviation tax.
Nevada 9/ 17/	24.75	Taxed	Taxed	10.5	Taxed	Ref	Ref	Taxed	Ref	Taxed	Ref	6	Motorboat use is not refunded. Farmers and ranchers may claim refund on 80 percent of bulk purchases in excess of 50 gallons.
New Hampshire	19.5	Ref	Ref	4	Taxed	Ref	Ref	Ex	Ex	Ref	Ex	24	-
New Jersey	10.5	Ref	Ref	-	Ref	Taxed	Ref	Ex	Ex	Ref	Ref	6	Buses paying monthly franchise tax to municipality, rural free delivery carriers, fire engines, and emergency rescue squad vehicles are subject to full refund

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New Mexico	18.875	Ref	Ref	-	Ref	Ref	Ref	Ex	Ex	Taxed	Ref	6	No refunds allowed for motorboat or highway maintenance uses.
New York 10/ 11/	22.65	Ref (8)	Ref	14	Ref (8)	Ref (8)	Ref (8)	Ex	Ex	Ex	Ex	24	Pleasure boat use is not refunded. Use by qualified taxicabs and omnibuses is subject to 3 cent refund. Use by omnibuses with DOT certificate in local transit service is refunded. Full refund allowed for use by nonpublic elementary or secondary schools.
North Carolina 11/	22.3	Ref (21.6)	Ref (21.6)	-	Ex	Taxed	Ref (21.6)	Ex	Ex	Ex, State; Ref (21.6), Local	Ex, State; Ref (21.6), Local	3.5 (After calendar year)	Aviation exemption applies to high octane fuel only; ordinary fuel used in aircraft is subject to refund of 21.6 cents of 22.3 cents tax. State agency and county and city school use is exempt. County and city use, city transit use and use by the State Highway Department, volunteer or county fire departments and approved sheltered workshop organizations are subject to refund of 21.6 cents of the 22.3 cents tax; volunteer rescue squads, solid waste compactor vehicles, spreader trucks and bulk feed trucks with power take-off are eligible for refund of one-third of 21.6 cents of the 22.3 cents tax. Refunds claimed quarterly by last day of January, April, July, and October.
North Dakota 8/	20	Taxed	Ref (12)	8	Ref	Taxed	Taxed	Ex	Ex	Taxed	Taxed	6 (After calendar year)	Use by State, county or municipally owned and operated vehicles on construction, reconstruction or maintenance projects is refunded. When aviation tax is refunded, a 4 percent excise tax is levied.
Ohio	22	Ref	Ref	-	Ex	Ref	Ref	Ex	Ex	Taxed	Ref	6	Public transit use refunded at 11 cents per gallon for buses with a capacity of more than 18 persons and operated primarily in one or more municipalities.
Oklahoma	17	Taxed	Ex (13.92)	0.08	Ex	Taxed	Taxed	Ex	Ex	Local, Ex State, taxed	Local, Ex State, taxed	-	Use in school buses operated by school districts is exempt.
Oregon	24	Ref	Ref	-	Ref (17)	Ref	Ref	Taxed	Ref	Taxed	Ref	15	-
Pennsylvania 11/ 18/	25.9	Taxed	Ref	3.7	Taxed	Taxed	Taxed	Ex	Ex	Ex	Ex	3	Transit use is taxed, except for publicly owned transit, which is exempt.
Rhode Island 11/	29	Taxed	Ref	-	Ex	Taxed	Taxed	Ex	Ex	Taxed	Taxed	8	Public transit use and railroad equipment operated on fixed rail are exempt. The following nonhighway uses (note column 2) are subject to full refund: commercial marine, lumbering, well drilling, railroad.
South Carolina	16	Taxed	Ref	-	Ex	Taxed	Taxed	Ex	Ex	Taxed	Taxed	36	Use in State owned school buses and commercial shrimp boats is exempt.
South Dakota	21	Ref	Ref	6	Taxed	Taxed	Taxed	Ex	Ex	Taxed	Ref	15	-
Tennessee 11/	20	Taxed	Ref (19)	1	Ex	Taxed	Taxed	Ex	Ex	Ex	Ex	3 (After calendar year) government; 3.5 (after calendar year) agriculture	-
Texas	20	Ref (98 %)	Ref (98 %)	-	Ex	Ref (98 %)	Ref (98 %)	Ex	Ex	Taxed	Ref (98 %)	12	-
Utah	24.5	Taxed	Ref	4	Taxed	Taxed	Taxed	Ex	Ex	Ex	Ex	3.5 (After calendar year)	-
Vermont	20	Taxed	Taxed	-	Taxed	Taxed	Taxed	Taxed	Taxed	Taxed	-	-	-

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Virginia	17.5	Ref	Ref (17)	5	Taxed	Taxed	Ref	Ex	Ex	Ex	Ex	12	Use by volunteer fire departments, volunteer rescue squads and urban and suburban bus lines is subject to full refund. Commercial marine use is subject to a refund of 16 cents of the 17.5 cents tax. Claimant may request that full amount of the tax be deposited in the Game Protection Fund or Marine Fishing Improvement Fund in lieu of a refund. Use by taxicabs is subject to a refund of 16.5 cents per gallon, if holder of a permit from the Department of Motor Vehicles.
Washington 9/	23	Ref	Ref	6	Ex	Ref	Ref	Taxed	Ref	Taxed	Ref	13	Aviation exemption applies to certified air carriers, the Federal Government and use for testing, experimentation and training. Use in urban transportation systems and by foreign government employees is exempt.
West Virginia 11/ 13/ 19/	25.35	Ref	Ref	-	Ex	Taxed	Taxed	Taxed	Ex	Taxed	Taxed	6	Use by local buses is subject to refund of 6 cents. County and local nonhighway use is subject to full refund. Use by municipalities is exempt.
Wisconsin 11/	23.8	Ref or Ex	Ref or Ex	6	Ex	Taxed	Ref	Ex	Ex	Taxed	Ref	12	Urban transit use by common carriers is exempt. Taxicab use for the transportation of passengers is subject to full refund.
Wyoming 16/	9	Taxed	Ref (70 %)	5	Ref	Taxed	Taxed	Ex	Ex	Taxed	Taxed	3 (After July-June period), agriculture; no limit, aviation	Bulk deliveries (50 gallons or more) to University of Wyoming, community colleges, and public schools are exempt. Nonbulk purchases are refundable.

1/For purposes of brevity, refunded and exempt have been abbreviated as 'Ref' and 'Ex', respectively. For those that are granted partial exemptions, the portions of those refunded or exempt is shown in parentheses. In addition to the classes of refunds or exemptions listed, all States grant exemptions or refunds to distributors on export sales, purchases of tax-paid fuel, previous overpayment, etc., to avoid duplication of payment. See Table MF-102 for provisions concerning special fuels. Table MF-103 shows the procedures regarding allowances for losses in storage and handling, losses by destruction and expense of collection. See Table MF-104 for provisions concerning interstate motor carrier fuel use.

2/See Table MF-121T for more detail on gasoline and gasohol tax rates and sales tax information.

3/Only the aviation gasoline tax rates that differ from the prevailing tax rates in column (1) are shown in this column.

4/Use in motor vehicles on public highways is taxed in all States.

5/In most States which exempt motor fuel purchased by the Federal Government, there is also a provision for refund of the tax if tax-paid fuel is purchased.

6/Includes Federal nonhighway and military use.

7/Unless noted otherwise, the exact time periods specified by statute or regulation are given in months (i.e. 30 days = 1 month, 45 days = 1.5 months, 1 year = 12 months, by March 31 for preceding calendar year = 3 months after calendar year, etc.). The time limits allowed for uses not listed on this table (see footnote 1) may differ from those shown in this column.

8/Special provisions for specific nonhighway uses: in Alaska, marine use of gasoline and special fuel is taxed at 5 cents per gallon, others partially refunded as follows: 9.8 cents of the 12.8 cent tax for commercial fishing use in Florida; refund of 90 percent of tax on use in motor boats in Kentucky; full refund of the 20 cents tax for gasoline used in commercial fishing boats only in Louisiana; 19 cents of the 20 cent tax is refunded for industrial use in North Dakota.

9/In Arizona and Montana, Federal military highway use is taxed, while nonhighway use is refunded. In Arkansas, sales to official U.S. Government agencies for use in official U.S. Government vehicles is exempt. In California, Louisiana, and Washington, quantities sold to the armed forces for use in aircraft or ships or for use outside of the State are exempt. In Nevada, sales for use in vehicles of the armed forces are exempt.

10/Closed portions of roads under repair are not public highways.

11/Variable tax rate shown as of January 1, 1998.

12/Rate consists of a fixed rate of 4 cents per gallon plus a base rate of 6.9 cents per gallon of motor fuel which is indexed to the CPI-U and currently yields a 9.0 cents per gallon rate. There is an additional State imposed State Comprehensive Enhanced Transportation System (SCETS) Tax that varies by county from 0 to 4.8 cents per gallon which is not included in rate shown.

13/Gasoline is tax exempt if purchased in bulk lots of over 300 gallons in Wyoming; 500 gallons or more in Florida (from a terminal supplier or wholesaler) and West Virginia; and 6,000 gallons or more in Louisiana.

14/It is exempt if contractor holds a cost-plus-fixed-fee contract with the U.S. Government.

15/Aviation gasoline sales in these States are generally exempt when purchased in large quantities or at specified airports.

16/Aviation refunds are on a sliding scale ranging from 15 cents per gallon on the first 50,000 gallons to 19.5 cents per gallon over 200,000 gallons in Minnesota. Counties or municipalities refund 2 cents per gallon to consumers on fuel used at their publicly owned airports in excess of 10,000 gallons per month in Wyoming.

17/No refunds are paid on fuel used in highway construction or maintenance.

18/Three months after fiscal year for agriculture, volunteer fire, ambulance, etc.; 3 months after calendar year for political subdivisions.

19/The 4.85 cents per gallon consumer sales and service tax is not refundable and aviation use is not exempt.