

STATE LIQUID-FUELS INSPECTION FEES 1/

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

TABLE MF-110
STATUS AS OF JANUARY 1, 1998

STATE	AMOUNT FOR INSPECTION OF PETROLEUM PRODUCTS			INSPECTION AND/OR COLLECTION AGENCY	DISPOSITION OF REVENUE	REMARKS
	FEE 2/ (CENTS)	UNIT	PRODUCTS INSPECTED (MOTOR FUEL AND OTHER)			
Alabama	2	Gallon	Gasoline, diesel fuel	Department of Agriculture and Industries	First \$175,000 to Agriculture Fund each month; balance to Public Road and Bridge Fund and to counties and cities	Kerosene, jet fuel, and lubricating oil also taxed, but at other rates
Alaska	-	-	-	-	-	-
Arizona	-	-	All	State Inspector, Department of Weights and Measures	-	-
Arkansas	-	-	Aviation gasoline, distillate, kerosene, motor fuel	State Division of Weights and Measures	-	-
California	-	-	Gasoline, lubricating oil, diesel fuel, motor fuel, antifreeze, brake fluid, transmission fluid	Department of Food and Agriculture, Division of Measurement Standards	Petroleum Products Enforcement Program	-
Colorado	-	-	All fuel products	State Inspector of Oils	-	-
Connecticut	-	-	-	-	-	-
Delaware	-	-	Gasoline, distillate	Department of Transportation, Motor Fuel Tax Administration	-	All expenses for testing are paid from Transportation Trust Fund.
Dist. of Col.	-	-	-	-	-	-
Florida	0.125	Gallon	Gasoline, kerosene, fuel oil, diesel fuel, gasohol	Department of Agriculture	General Inspection Fund	All revenue used by Department of Agriculture. No fee on diesel fuel.
Georgia	-	-	All, except liquefied petroleum gas	Department of Agriculture, Oil Inspection Unit	-	-
Hawaii	-	-	-	-	-	-
Idaho	-	-	-	-	-	-
Illinois	-	-	-	-	-	-
Indiana	.0008	Gallon	Gasoline, kerosene, jet fuel and number 1 fuel oil	Special Tax Division, Department of Revenue	General Fund	-
Iowa 4/	-	Sample	Motor fuel, illuminating oil	Inspection, Motor Fuel and Octane Laboratory; collection, Department of Agriculture	General Revenue Fund	Fee charged for analysis initiated by dealer. No fee is assessed for regular inspections by the Department.
Kansas	1.5	Barrel 3/	Gasoline, diesel	Department of Revenue, Motor Fuel Tax Section, Kansas Department of Agriculture Weights and Measures	General Fund	Applies also to exports and U.S. government sales.
Kentucky	-	-	-	-	-	-
Louisiana	0.03125	Gallon	Gasoline, jet fuel, kerosene	Department of Revenue, Excise Tax Division	General Fund	-
Maine	-	-	Lubricating oil, motor fuel	Bureau of Taxation, Excise Tax Division	-	Fees for analysis paid from annual appropriation of Excise Tax Division.
Maryland	-	-	All	Comptroller, Motor Fuel Tax Division	-	-
Massachusetts	-	-	Lubricating oil, motor fuel	Executive Office Consumer Affairs, Division of Standards	-	Inspection made at discretion of Executive Office Consumer Affairs, Division of Standards.
Michigan	\$15.00	-	Petroleum products	Department of Agriculture	-	For purposes of funding the gasoline inspection and testing program.
Minnesota 4/	\$85.00	1,000 gallons	All	Department of Revenue, Petroleum Division	General Revenue Fund	-
Mississippi	-	-	All	Department of Agriculture	-	Inspection performed at discretion of Department of Agriculture or appointed agent.
Missouri	1.7	Barrel 3/	Gasoline, gasoline-alcohol blends, kerosene, diesel fuel, heating oil, aviation turbine fuel, and other motor fuels	Department of Agriculture, Weights and Measures Division	Petroleum Inspection Fund	Statute provides for a range from 1.5-2.5 cents per barrel. Fee is at discretion of Collector of Revenue to cover costs to administer inspection program.
Montana	-	-	All	Department of Commerce, Business Regulations, Weights and Measures Division	General Revenue Fund	Inspection fee is included in license fee.
Nebraska	-	-	All	State Department of Revenue	-	-

STATE LIQUID-FUELS INSPECTION FEES 1/

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

TABLE MF-110
STATUS AS OF JANUARY 1, 1998

STATE	AMOUNT FOR INSPECTION OF PETROLEUM PRODUCTS			INSPECTION AND/OR COLLECTION AGENCY	DISPOSITION OF REVENUE	REMARKS
	FEE 2/ (CENTS)	UNIT	PRODUCTS INSPECTED (MOTOR FUEL AND OTHER)			
Nevada	0.055	Gallon	Lubricating oil, gasoline	Inspection, State Sealer; collection, Department of Taxation	State General Fund	-
New Hampshire	-	-	All	Local inspector appointed by local government officials.	-	-
New Jersey	-	-	-	-	-	-
New Mexico	-	-	Motor fuel	Department of Agriculture	-	Any liquid believed to be motor fuel may be analyzed.
New York	0.05	Gallon	Motor fuel	Department of Tax and Finance	-	Fee finances petroleum testing to protect the quality standards of fuel supplies.
North Carolina	0.25	Gallon	All kerosene, gasoline and other fuels used as motor fuel	Inspection, Commissioner of Agriculture; collection: Department of Revenue	Costs of inspection and administration; remainder on highway use fuel to leaking underground storage tank fund; remainder on nonhighway use fuel to State General Fund.	-
North Dakota	.025	Gallon	Gasoline, diesel fuel, heating oil, kerosene, tractor fuel	State Laboratories Department	General Revenue Fund	For inspection, administrative authority is vested in the State Food Commissioner and Chemist. Enforcement and field supervision are under the Laboratories Department. The two offices jointly supervise the Oil Inspection Department.
Ohio	-	-	-	-	-	-
Oklahoma	0.08	Gallon	Gasoline, burning oil, kerosene, naphtha	Inspection, Corporation Commission; collection, Tax Commission	General Revenue Fund	Fee levied as an excise tax and collected in same manner as other motor fuel taxes. Mine lamp oil, paraffin wax and fuel for industrial heating or gas manufacture are not inspected. Generally, the inspection laws are not enforced.
Oregon	-	-	-	-	-	-
Pennsylvania	-	-	-	-	-	-
Rhode Island	-	-	-	-	-	-
South Carolina 4/	0.25	Gallon	All	Department of Agriculture	State General Fund	Greases, motor oils, residual fuels, and special use liquid fuels not inspected.
South Dakota	\$20.00	1,000 Gallons	All excepting LPG and CNG	Petroleum Release Compensation Board	State Construction Fund and Petroleum Release Fund	42 percent to State Construction Fund with cap at \$59 million. Balance goes to Petroleum Release Fund
Tennessee	-	-	-	-	-	-
Texas	-	-	-	-	-	-
Utah	-	-	All	Department of Agriculture	General Fund	-
Vermont	-	-	Illuminating oils	Inspection by persons appointed by town or village trustees per 9 VSA Section 3341-3348.	-	-
Virginia	-	-	Gasoline, diesel fuel, alcohol fuels	Department of Agriculture and Consumer Services	-	-
Washington	- See remarks	-	Motor fuel Oxygenated fuels	Department of Agriculture Local air pollution control authorities	- -	Does not apply to aviation fuel, LPG, and marine fuel. Fees from \$500 (small volume blender) to \$25,000 (very large volume blender)
West Virginia	-	-	-	-	-	-
Wisconsin	3	Gallon	Gasoline, kerosene, fuel oil, burner oil, diesel fuel oil	Inspected by the Department of Industry, Labor and Human Relations, collected by Department of Revenue	Program revenue	Fee applies only to each gallon from which an inspection sample is taken.
Wyoming	-	-	All	Commissioner of Agriculture	-	-

1/In the States for which no entries appear, petroleum products are not inspected.
2/Fees are in cents unless noted otherwise.
3/Barrels are 50 gallon capacity.
4/Costs of inspection are paid by appropriation from State General Fund.