

STATE MOTOR-FUEL TAX RATES, 1993 - 2007 1/

GASOLINE

December 2008

STATE	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Alabama	18	18	18	18	18	18	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
Arizona	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18
Arkansas	18.7	18.7	18.7	18.7	18.6	18.6	18.6	19.5	19.5	21.7	21.7	21.7	21.7	21.5	21.5
California	16	17	18	18	18	18	18	18	18	18	18	18	18	18	18
Colorado	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22
Connecticut	26	29	31	34	39	36	32	32	32	25	25	25	25	25	25
Delaware	19	22	22	23	23	23	23	23	23	23	23	23	23	23	23
Dist. of Col.	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Florida	11.6	12.1	12.3	12.5	12.8	13	13.1	13.3	13.6	13.9	14.1	14.3	14.5	14.9	15.3
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
Hawaii	16	16	16	16	16	16	16	16	16	16	16	16	16	16	17
Idaho	21	21	21	21	25	25	25	25	25	25	25	25	25	25	25
Illinois	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19
Indiana	15	15	15	15	15	15	15	15	15	15	18	18	18	18	18
Iowa	20	20.5	20.5	20	20	20	20	20	20	20.1	20.1	20.3	20.7	20.7	21
Kansas	18	18	18	18	18	18	18	20	20	21	23	24	24	24	24
Kentucky	15.4	15.4	16.4	16.4	16.4	16.4	16.4	16.4	16.4	16.4	16.4	16.4	18.5	19.7	21
Louisiana	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Maine	19	19	19	19	19	19	19	19	19	22	22	25.2	26	26.8	27.6
Maryland	23.5	23.5	23.5	23.5	23.5	23.5	23.5	23.5	23.5	23.5	23.5	23.5	23.5	23.5	23.5
Massachusetts	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21
Michigan	15	15	15	15	15	19	19	19	19	19	19	19	19	19	19
Minnesota	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Mississippi	18.2	18.4	18.4	18.4	18.4	18.4	18.4	18.4	18.4	18.4	18.4	18.4	18.4	18.4	18.4
Missouri	13.03	13.03	15	15	17	17	17	17	17	17	17	17	17	17	17
Montana	21.4	24	27	27	27	27	27	27	27	27	27	27	27.75	27.75	27.75
Nebraska	24.6	24.8	24.8	25.3	24.5	23.5	24.1	23.9	24.5	24.5	24.6	24.8	25.3	27.1	27
Nevada	24	24	24	24	24	24	24	24	24	24	24	24	24	24	24
New Hampshire	18.6	18.7	18.7	18.7	18.7	18.7	19.5	19.5	19.5	19.5	19.5	19.5	19.5	19.6	19.6
New Jersey	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	10.5	10.5
New Mexico	17	21	18	18.875	18.875	18.5	18	18.5	18.875	18.875	18.875	18.875	18.875	18.875	18.875
New York	22.89	22.56	21.92	22.46	22.4	22.65	22.05	21.45	22.05	22.65	22.05	22.65	23.25	23.95	24.65
North Carolina	21.9	22	21.7	22	22.6	22.3	21.2	22	24.3	24.2	23.4	24.3	26.6	29.90	29.95
North Dakota	17	18	18	18	20	20	20	21	21	21	21	21	23	23	23
Ohio	21	22	22	22	22	22	22	22	22	22	24	26	28	28	28
Oklahoma	17	17	17	17	17	17	17	17	17	17	17	17	17	17	17
Oregon	22	24	24	24	24	24	24	24	24	24	24	24	24	24	24
Pennsylvania	22.35	22.35	22.35	22.35	22.35	25.9	25.9	25.9	26	26.6	25.9	26.2	30	31.2	31.2
Rhode Island	26	28	29	29	29	29	29	29	29	29	29	30	30	30	30
South Carolina	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16
South Dakota	18	18	18	18	21	18	22	22	22	22	22	22	22	22	22
Tennessee	20	20	20	20	20	20	20	20	20	20	20	20	20.0	20	20.0
Texas	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Utah	19	19	19	19	19	24.5	24.5	24.5	24.5	24.5	24.5	24.5	24.5	24.5	24.5
Vermont	16	15	15	15	15	19	19	19	19	19	19	19	19	19	20
Virginia	17.5	17.5	17.5	17.5	17.5	17.5	17.5	17.5	17.5	17.5	17.5	17.5	17.5	17.5	17.5
Washington	23	23	23	23	23	23	23	23	23	23	28	28	31	34	36
West Virginia	20.35	25.35	25.35	25.35	25.35	25.35	25.35	25.35	25.35	25.65	25.35	25.35	27	27	31.5
Wisconsin	22.2	23.2	23.1	23.4	23.7	24.8	25.4	25.8	26.4	27.3	28.1	28.5	29.1	29.9	30.9
Wyoming	9	9	9	9	9	9	14	14	14	14	14	14	14	14	14
State Average 2/	17.55	17.99	18.34	18.51	18.50	18.67	19.05	19.96	19.29	20.17	19.07	19.13	19.25	20.3	19.25

STATE MOTOR-FUEL TAX RATES, 1993 - 2007 1/

DIESEL

December 2008

STATE	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Alabama	19	19	19	19	19	19	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
Arizona	18	18	18	18	18	18	27	27	27	26	26	26	26	26	26
Arkansas	18.7	18.7	18.7	18.7	18.6	18.6	18.6	20.5	20.5	22.7	22.7	22.7	22.7	22.5	22.5
California	16	17	18	18	18	18	18	18	18	18	18	18	18	18	18
Colorado	20.5	20.5	20.5	20.5	20.5	20.5	20.5	20.5	20.5	20.5	20.5	20.5	20.5	20.5	20.5
Connecticut	18	18	18	18	18	18	18	18	18	18	26	26	26	26	37
Delaware	19	19	19	22	22	22	22	22	22	22	22	22	22	22	22
Dist. of Col.	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Florida	18.7	23.6	23.8	24	24.3	24.5	25.1	25.4	25.9	26.4	26.7	27	27.3	27.9	28.5
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
Hawaii	16	16	16	16	16	16	16	16	16	16	16	16	16	16	17
Idaho	21	21	21	21	25	25	25	25	25	25	25	25	25	25	25
Illinois	21.5	21.5	21.5	21.5	21.5	21.5	21.5	21.5	21.5	21.5	21.5	21.5	21.5	21.5	21.5
Indiana	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16
Iowa	22.5	22.5	22.5	22.5	22.5	22.5	22.5	22.5	22.5	22.5	22.5	22.5	22.5	22.5	22.5
Kansas	20	20	20	20	20	20	20	22	22	23	25	26	26	26	26
Kentucky	12.4	12.4	13.4	13.4	13.4	13.4	13.4	13.4	13.4	13.4	13.4	13.4	15.5	16.7	18
Louisiana	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Maine	20	20	20	20	20	20	20	20	20	23	23	26.8	27	27.9	28.8
Maryland	19.25	24.25	24.25	24.25	24.25	24.25	24.25	24.25	24.25	24.25	24.25	24.25	24.25	24.25	24.25
Massachusetts	21	21	21	21	21	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
Minnesota	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Mississippi	18.2	18.4	18.4	18.4	18.4	18.4	18.4	18.4	18.4	18.4	18.4	18.4	18.4	18.4	18.4
Missouri	13	13	15	15	17	17	17	17	17	17	17	17	17	17	17
Montana	21.4	24	27.75	27.75	27.75	27.75	27.75	27.75	27.75	27.75	27.75	27.75	27.75	27.75	27.75
Nebraska	24.8	24	25	25	25.5	24.5	23.5	22.8	22.8	24.5	24.5	24.6	25.3	27.1	27.1
Nevada	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27
New Hampshire	18.6	18.7	18.7	18.7	18.7	18.7	19.5	19.5	19.5	19.5	19.5	19.5	19.5	19.6	19.6
New Jersey	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	13.5	13.5
New Mexico	17	19	19	19.875	19.875	19.5	19.5	19	19.5	19.875	19.875	22.875	22.875	22.875	22.875
New York	24.84	22.51	21.87	22.41	22.35	21.85	21.25	19.65	20.25	20.85	20.25	20.85	21.45	22.15	22.85
North Carolina	21.9	22	21.7	22	22.6	22.3	21.2	22	24.3	24.2	23.4	24.3	26.6	29.9	29.9
North Dakota	17	18	18	18	20	20	20	21	21	21	21	21	23	23	23
Ohio	21	22	22	22	22	22	22	22	22	22	24	26	28	28	28
Oklahoma	14	14	14	14	14	14	14	14	14	14	13	14	14	14	14
Oregon	22	24	24	24	24	24	24	24	24	24	24	24	24	24	24
Pennsylvania	22.35	22.35	22.35	22.35	22.35	30.8	30.8	30.8	30.9	31.8	30.8	31.2	36.4	38.1	38.1
Rhode Island	26	28	29	29	29	29	29	29	29	29	29	30	30	30	30
South Carolina	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16
South Dakota	18	18	18	18	18	21	18	22	22	22	22	22	22	22	22
Tennessee	17	17	17	17	17	17	17	17	17	17	17	17	17	17	17
Texas	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Utah	19	19	19	19	19	24.5	24.5	24.5	24.5	24.5	24.5	24.5	24.5	24.5	24.5
Vermont	17	15	15	15	15	19	19	19	19	19	19	19	19	19	26
Virginia	16	16	16	16	16	16	16	16	16	16	16	16	16	16	17.5
Washington	23	23	23	23	23	23	23	23	23	23	23	28	31	34	36
West Virginia	20.35	25.35	25.35	25.35	25.35	25.35	25.35	25.35	25.35	25.65	25.35	25.35	27	27	31.5
Wisconsin	22.2	23.2	23.1	23.4	23.7	24.8	25.4	25.8	26.4	27.3	28.1	28.5	29.1	29.9	30.9
Wyoming	9	9	9	9	9	9	14	14	14	14	14	14	14	14	14
State Average 2/	18.32	18.62	18.93	18.98	18.99	19.50	20.15	19.96	20.37	19.73	20	19.39	20	20.47	20.51

1/ This table shows the tax rates for motor fuel as of December 31 for each year. Tax rates include inspection fees and environmental cleanup fees when these fees are targeted at highway fuel use and include local taxes when these taxes are uniform across all the counties in the State.

2/ Weighted average based on gross gallons taxed.