

# STATE MOTOR-FUEL TAX RATES, 1981 - 1995 1/

## GASOLINE

TABLE MF-205  
SHEET 1 OF 2

APRIL 1997

(CENTS PER GALLON)

STATE	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995
Alabama	11	11	11	13	13	13	13	13	13	13	13	18	18	18	18
Alaska	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8
Arizona	9.6	10	12	13	13	16	16	17	17	18	18	18	18	18	18
Arkansas	9.5	9.5	9.5	9.5	10.5	13.5	13.5	13.5	13.7	13.7	18.7	18.7	18.7	18.7	18.7
California	7	7	9	9	9	9	9	9	9	9	15	16	17	18	18
Colorado	9	9	12	12	12	18	18	18	20	20	22	22	22	22	22
Connecticut	11	11	14	15	16	17	19	20	20	22	25	26	29	31	34
Delaware	9	11	11	11	11	13	16	16	16	16	19	19	22	22	23
Dist. of Col.	13	14	14.8	15.5	15.5	15.5	15.5	15.5	18	18	18	20	20	20	20
Florida	8	8	9.7	9.7	9.7	9.7	9.7	9.7	9.7	10.9	11.2	11.6	11.8	12.1	12.3
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	8.5	8.5	8.5	8.5	11	11	11	11	11	11	16	16	16	16	16
Idaho	11.5	12.5	14.5	14.5	14.5	14.5	14.5	18	18	18	21	21	21	21	21
Illinois	7.5	7.5	11	12	13	13	13	13	16	19	19	19	19	19	19
Indiana	10.5	11.1	11.1	11.1	14	14	14	15	15	15	15	15	15	15	15
Iowa	13	13	13	13	15	16	16	18	20	20	20	20	20	20	20
Kansas	8	8	10	11	11	11	11	11	15	16	17	18	18	18	18
Kentucky	10.1	10	10	10	10	15	15	15	15	15.4	15.4	15.4	15.4	16.4	16.4
Louisiana	8	8	8	16	16	16	16	16	16	20	20	20	20	20	20
Maine	9	9	14	14	14	14	14	16	17	17	19	19	19	19	19
Maryland	9	11	13.5	13.5	13.5	13.5	18.5	18.5	18.5	18.5	18.5	23.5	23.5	23.5	23.5
Massachusetts	11.2	10.4	11	11	11	11	11	11	11	17	21	21	21	21	21
Michigan	11	11	13	15	15	15	15	15	15	15	15	15	15	15	15
Minnesota	13	13	16	17	17	17	17	20	20	20	20	20	20	20	20
Mississippi	9	9	9	9	9	9	15	17	17	18.2	18.2	18.2	18.4	18.4	18.4
Missouri	7	7	7	7	7	7	11.03	11.03	11.03	11.03	11.03	13.03	13.03	15	15
Montana	9	9	15	15	15	17	20	20	20	20	20	21.4	24	27	27
Nebraska	13.9	14	15.5	14.7	17.4	17.1	17.9	18.3	22.3	21.7	23.7	24.6	24.4	25.4	25.4
Nevada	10.5	12	12	12	13	13	16	18	18	18	21.5	24	24	24	24
New Hampshire	14	14	14	14	14	14	14	14	14	16.6	18.6	18.6	18.7	18.7	18.7
New Jersey	8	8	8	8	8	8	8	10.5	10.5	10.5	10.5	10.5	10.5	10.5	10.5
New Mexico	9	10	11	11	11	11	14	14	16	17	17	17	23	21	18
New York	8	8	8	8	8	8	8	8	8	14.375	20.815	22.89	22.89	22.56	21.92
North Carolina	12	12	12	12	12	15.5	15.5	15.7	20.9	21.5	22.6	21.9	22	21.3	21.6
North Dakota	8	8	13	13	13	13	13	17	17	17	17	17	18	18	18
Ohio	10.3	11.7	12	12	12	12	14.7	14.8	18	20	21	21	22	22	22
Oklahoma	6.58	6.58	6.58	9	10	10	16	16	17	17	17	17	17	17	17
Oregon	8	8	8	9	10	11	12	14	16	18	20	22	24	24	24
Pennsylvania	11	11	12	12	12	12	12	12	12	18.2	22.35	22.35	22.35	22.35	22.35
Rhode Island	12	11	13	13	13	15	15	15	18	20	26	26	28	29	29
South Carolina	13	13	13	13	13	13	15	15	16	16	16	16	16	16	16
South Dakota	13	13	13	13	13	13	13	13	18	18	18	18	18	18	18
Tennessee	9	9	9	10	13	17	17	17	20	20	20	20	20	20	20
Texas	5	5	5	10	10	10	15	15	15	15	20	20	20	20	20
Utah	11	11	11	14	14	14	19	19	19	19	19	19	19	19	19
Vermont	11	11	13	13	13	13	13	13	16	16	16	16	16	16	16
Virginia	11	11	11	11	11	15	17.5	17.5	17.7	17.7	17.7	17.5	17.5	17.5	17.5
Washington	13.5	12	16	18	18	18	18	18	18	22	23	23	23	23	23
West Virginia	10.5	10.5	15.35	15.35	15.35	15.35	15.35	15.35	20.35	20.35	20.35	20.35	25.35	25.35	25.35
Wisconsin	13	13	15	16	16.5	17.5	20	20.9	20.8	21.5	22.2	22.2	23.2	23.1	23.4
Wyoming	8	8	8	8	8	8	8	8	9	9	9	9	9	9	9
State Average 2/	9.15	9.07	9.75	10.58	11.08	11.78	12.75	13.42	14.19	15.47	17.55	17.99	18.34	18.51	18.50

# STATE MOTOR-FUEL TAX RATES, 1981 - 1995 1/

## DIESEL

TABLE MF-205  
SHEET 2 OF 2

APRIL 1997

(CENTS PER GALLON)

STATE	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995
Alabama	12	12	12	14	14	14	14	14	14	14	14	19	19	19	19
Alaska	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8
Arizona	9.6	10	12	13	13	16	16	17	17	18	18	18	18	18	18
Arkansas	10.5	10.5	10.5	10.5	12.5	12.5	12.5	12.5	12.7	12.7	18.7	18.7	18.7	18.7	18.7
California	7	7	9	9	9	9	9	9	9	9	15	16	17	18	18
Colorado	9	9	13	13	13	20.5	20.5	20.5	20.5	18	18	20.5	20.5	20.5	20.5
Connecticut	11	11	14	15	16	17	19	20	20	22	18	18	18	18	18
Delaware	11	11	11	11	11	13	16	16	16	16	19	19	19	19	22
Dist. of Col.	13	14	14.8	15.5	15.5	15.5	15.5	15.5	18	18	18	20	20	20	20
Florida	8	8	9.7	9.7	9.7	9.7	14.7	9.7	9.7	10.9	12.2	18.7	21	23.6	23.9
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	8.5	8.5	8.5	8.5	11	11	11	11	11	11	16	16	16	16	16
Idaho	11.5	12.5	14.5	14.5	14.5	14.5	14.5	18	18	18	21	21	21	21	21
Illinois	7.5	7.5	13.5	14.5	15.5	15.5	15.5	15.5	18.5	21.5	21.5	21.5	21.5	21.5	21.5
Indiana	10.5	11.1	11.1	11.1	15	15	15	16	16	16	16	16	16	16	16
Iowa	13.5	15.5	15.5	15.5	16.5	17.5	18.5	20.5	22.5	22.5	22.5	22.5	22.5	22.5	22.5
Kansas	10	10	12	13	13	13	13	13	17	18	19	20	20	20	20
Kentucky	10.1	10	10	10	10	12	12	12	12	12.4	12.4	12.4	12.4	13.4	13.4
Louisiana	8	8	8	16	16	16	16	16	16	20	20	20	20	20	20
Maine	9	9	14	14	14	14	14	19	20	20	20	20	20	20	20
Maryland	9	11	13.5	13.5	13.5	13.5	18.5	18.5	18.5	18.5	18.5	19.25	24.25	24.25	24.25
Massachusetts	11.2	10.4	11	11	11	11	11	11	11	17	21	21	21	21	21
Michigan	11	11	13	15	15	15	15	15	15	15	15	15	15	15	15
Minnesota	13	13	16	17	17	17	17	20	20	20	20	20	20	20	20
Mississippi	10	10	10	10	10	10	15	17	17	18.2	18.2	18.2	18.4	18.4	18.4
Missouri	7	7	7	7	7	7	11	11	11	11	11	13	13	15	15
Montana	11	11	17	17	17	17	20	20	20	20	20	21.4	24	27.75	27.75
Nebraska	13.9	14	15.5	14.7	17.4	17.1	17.9	18.3	22.1	21.5	23.5	24.8	24	25	25
Nevada	10.5	12	12	12	13	13	17	20	20	22	24.5	27	27	27	27
New Hampshire	14	14	14	14	14	14	14	14	14	16.6	18.6	18.6	18.7	18.7	18.7
New Jersey	8	8	8	8	11	11	11	13.5	13.5	13.5	13.5	13.5	13.5	13.5	13.5
New Mexico	9	10	11	11	11	11	16	16	16	17	17	17	19	19	19
New York	10	10	10	10	10	10	10	10	10	16.325	22.765	24.84	24.84	24.51	23.87
North Carolina	12	12	12	12	12	15.5	15.5	15.7	20.9	21.5	22.6	21.9	22	21.3	21.6
North Dakota	8	8	13	13	13	13	17	17	17	17	17	17	18	18	18
Ohio	10.3	11.7	12	12	12	12	14.7	14.8	18	20	21	21	22	22	22
Oklahoma	6.5	6.5	6.5	9	10	10	13	13	14	14	14	14	14	14	14
Oregon	8	8	8	9	10	11	12	14	16	18	20	22	24	24	24
Pennsylvania	11	11	12	12	12	12	12	12	12	18.2	22.35	22.35	22.35	22.35	22.35
Rhode Island	12	11	13	13	13	15	15	15	18	20	26	26	28	29	29
South Carolina	13	13	13	13	13	13	15	15	16	16	16	16	16	16	16
South Dakota	13	13	13	13	13	13	13	18	18	18	18	18	18	18	18
Tennessee	12	12	12	13	13	15	15	15	16	17	17	17	17	17	17
Texas	6.5	6.5	6.5	10	10	10	15	15	15	15	20	20	20	20	20
Utah	11	11	11	14	14	14	19	19	19	19	19	19	19	19	19
Vermont	0	14	14	14	14	14	14	14	17	17	17	17	17	17	17
Virginia	11	11	11	11	11	15	16	16	16.2	16.2	16.2	16	16	16	16
Washington	13.5	12	16	18	18	18	18	18	18	22	23	23	23	23	23
West Virginia	10.5	10.5	15.35	15.35	15.35	15.35	15.35	15.35	20.35	20.35	20.35	20.35	25.35	25.35	25.35
Wisconsin	13	13	15	16	16.5	17.5	20	20.9	20.8	21.5	22.2	22.2	23.2	23.1	23.4
Wyoming	0	0	0	0	0	8	8	8	9	9	9	9	9	9	9
State Average 2/	9.23	9.62	10.27	11.38	11.62	12.09	13.34	13.98	14.76	16.00	17.64	18.32	18.62	18.93	18.98

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.