

STATE MOTOR-FUEL TAX RATES, 1986 - 2001 1/

GASOLINE

TABLE MF-205
SHEET 1 OF 2

OCTOBER 2002

(CENTS PER GALLON)

| STATE | 1986 | 1987 | 1988 | 1989 | 1990 | 1991 | 1992 | 1993 | 1994 | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 |
|------------------|-------|-------|-------|-------|--------|--------|-------|-------|-------|-------|--------|--------|-------|-------|-------|-------|
| Alabama | 13 | 13 | 13 | 13 | 13 | 13 | 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 | 8 |
| Arizona | 16 | 16 | 17 | 17 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 |
| Arkansas | 13.5 | 13.5 | 13.5 | 13.7 | 13.7 | 18.7 | 18.7 | 18.7 | 18.7 | 18.7 | 18.6 | 18.6 | 18.6 | 19.5 | 19.5 | 21.7 |
| California | 9 | 9 | 9 | 9 | 9 | 15 | 16 | 17 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 |
| Colorado | 18 | 18 | 18 | 20 | 20 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 |
| Connecticut | 17 | 19 | 20 | 20 | 22 | 25 | 26 | 29 | 31 | 34 | 38 | 36 | 32 | 32 | 32 | 25 |
| Delaware | 13 | 16 | 16 | 16 | 16 | 19 | 19 | 22 | 22 | 23 | 23 | 23 | 23 | 23 | 23 | 23 |
| Dist. of Col. | 15.5 | 15.5 | ^15.5 | 18 | 18 | 18 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 |
| Florida | 9.7 | 9.7 | 9.7 | 9.7 | 10.9 | 11.2 | 11.6 | 11.8 | 12.1 | 12.3 | 12.5 | 12.8 | 13 | 13.1 | 13.1 | 13.6 |
| 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 | 7.5 |
| Hawaii | 11 | 11 | 11 | 11 | 11 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 |
| Idaho | 14.5 | 14.5 | 18 | 18 | 18 | 21 | 21 | 21 | 21 | 21 | 25 | 25 | 25 | 25 | 25 | 25 |
| Illinois | 13 | 13 | 13 | 16 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 |
| Indiana | 14 | 14 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 |
| Iowa | 16 | 16 | 18 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 |
| Kansas | 11 | 11 | 11 | 15 | 16 | 17 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 20 | 20 | 21 |
| Kentucky | 15 | 15 | 15 | 15 | 15.4 | 15.4 | 15.4 | 15.4 | 16.4 | 16.4 | 16.4 | 16.4 | 16.4 | 16.4 | 16.4 | 16.4 |
| Louisiana | 16 | 16 | 16 | 16 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 |
| Maine | 14 | 14 | 16 | 17 | 17 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 22 |
| Maryland | 13.5 | 18.5 | ^18.5 | 18.5 | 18.5 | 18.5 | 23.5 | 23.5 | 23.5 | 23.5 | 23.5 | 23.5 | 23.5 | 23.5 | 2.5 | 23.5 |
| Massachusetts | 11 | 11 | 11 | 11 | 17 | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 21 |
| Michigan | 15 | 15 | 15 | ^15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 19 | 19 | 19 | 19 | 19 |
| Minnesota | 17 | 17 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 |
| Mississippi | 9 | 15 | 17 | 17 | 18.2 | 18.2 | 18.2 | 18.4 | 18.4 | 18.4 | 18.4 | 18.4 | 18.4 | 18.4 | 18.4 | 18.4 |
| Missouri | 7 | 11.03 | 11.03 | 11.03 | 11.03 | 11.03 | 13.03 | 13.03 | 15 | 15 | 17 | 17 | 17 | 17 | 17 | 17 |
| Montana | 17 | 20 | 20 | 20 | 20 | 20 | 21.4 | 24 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 |
| Nebraska | 17.1 | 17.9 | 18.3 | 22.3 | 21.7 | 23.7 | 24.6 | 24.4 | 25.4 | 25.4 | 25.9 | 24.5 | 23.5 | 22.8 | 22.8 | 24.5 |
| Nevada | 13 | 16 | 18 | 18 | 18 | 21.5 | 24 | 24 | 24 | 24 | 24 | 24.75 | 24.75 | 24.75 | 24.75 | 24.75 |
| New Hampshire | 14 | 14 | 14 | 14 | 16.6 | 18.6 | 18.6 | 18.7 | 18.7 | 18.7 | 18.7 | 18.7 | 19.5 | 19.5 | 19.5 | 19.5 |
| New Jersey | 8 | 8 | 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 | 11 | 14 | 14 | 16 | 17 | 17 | 17 | 23 | 21 | 18 | 18.875 | 18.875 | 18.5 | 18.5 | 18.5 | 18.5 |
| New York | 8 | 8 | 8 | 8 | 14.375 | 20.815 | 22.89 | 22.89 | 22.56 | 21.92 | 21.79 | 22.8 | 22.65 | 29.3 | 29.3 | 22 |
| North Carolina | 15.5 | 15.5 | 15.7 | 20.9 | 21.5 | 22.6 | 21.9 | 22 | 21.3 | 21.6 | 21.7 | 22.6 | 21.6 | 21.2 | 21.2 | 24.1 |
| North Dakota | 13 | 13 | 17 | 17 | 17 | 17 | 17 | 18 | 18 | 18 | 20 | 20 | 20 | 21 | 21 | 21 |
| Ohio | 12 | 14.7 | 14.8 | 18 | 20 | 21 | 21 | 21 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 |
| Oklahoma | 10 | 16 | 16 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 |
| Oregon | 11 | 12 | 14 | 16 | 18 | 20 | 22 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 |
| Pennsylvania | 12 | 12 | 12 | 12 | 18.2 | 22.35 | 22.35 | 22.35 | 22.35 | 22.35 | 22.35 | 25.9 | 25.9 | 25.9 | 25.9 | 26 |
| Rhode Island | 15 | 15 | 15 | 18 | ^20 | 26 | 26 | 28 | 29 | 29 | 29 | 29 | 29 | 29 | 29 | 29 |
| South Carolina | 13 | 15 | 15 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 |
| South Dakota | 13 | 13 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 21 | 18 | 22 | 22 | 22 |
| Tennessee | 17 | 17 | 17 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 |
| Texas | 10 | 15 | 15 | 15 | 15 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 |
| Utah | 14 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 24.5 | 24.5 | 24.5 | 24.5 | 24.5 |
| Vermont | 13 | 13 | 13 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 20 | 20 | 20 | 20 | 20 |
| Virginia | 15 | 17.5 | 17.5 | 17.7 | 17.7 | 17.7 | 17.5 | 17.5 | 17.5 | 17.5 | 17.5 | 17.5 | 17.5 | 17.5 | 17.5 | 17.5 |
| Washington | 18 | 18 | 18 | 18 | 22 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 23 |
| West Virginia | 15.35 | 15.35 | 15.35 | 20.35 | 20.35 | 20.35 | 20.35 | 25.35 | 25.35 | 25.35 | 25.35 | 25.35 | 25.35 | 25.35 | 25.35 | 25.65 |
| Wisconsin | 17.5 | 20 | 20.9 | 20.8 | 21.5 | 22.2 | 22.2 | 23.2 | 23.1 | 23.4 | 23.7 | 23.8 | 25.4 | 25.4 | 25.4 | 27.3 |
| Wyoming | 8 | 8 | 8 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 14 | 14 | 14 | 14 |
| State Average 2/ | 11.78 | 12.75 | 13.42 | 14.19 | 15.47 | 17.55 | 17.99 | 18.34 | 18.51 | 18.50 | 18.67 | 19.05 | 19.96 | 19.29 | 20.17 | 19.07 |

STATE MOTOR-FUEL TAX RATES, 1986 - 2001 1/

DIESEL

TABLE MF-205
SHEET 2 OF 2

OCTOBER 2002

(CENTS PER GALLON)

| STATE | 1986 | 1987 | 1988 | 1989 | 1990 | 1991 | 1992 | 1993 | 1994 | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 |
|---|-------|-------|-------|-------|--------|--------|-------|-------|-------|-------|--------|--------|-------|-------|-------|-------|
| Alabama | 14 | 14 | 14 | 14 | 14 | 14 | 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 | 8 |
| Arizona | 16 | 16 | 17 | 17 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 27 | 27 | 27 | 26 |
| Arkansas | 12.5 | 12.5 | 12.5 | 12.7 | 12.7 | 18.7 | 18.7 | 18.7 | 18.7 | 18.7 | 18.6 | 18.6 | 18.6 | 20.5 | 20.5 | 22.7 |
| California | 9 | 9 | 9 | 9 | 9 | 15 | 16 | 17 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 |
| Colorado | 20.5 | 20.5 | 20.5 | 20.5 | 18 | 18 | 20.5 | 20.5 | 20.5 | 20.5 | 20.5 | 20.5 | 20.5 | 20.5 | 20.5 | 20.5 |
| Connecticut | 17 | 19 | 20 | 20 | 22 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 |
| Delaware | 13 | 16 | 16 | 16 | 16 | 19 | 19 | 19 | 19 | 22 | 22 | 22 | 22 | 22 | 22 | 22 |
| Dist. of Col. | 15.5 | 15.5 | ^15.5 | 18 | 18 | 18 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 |
| Florida | 9.7 | 14.7 | 9.7 | 9.7 | 10.9 | 12.2 | 18.7 | 21 | 23.6 | 23.9 | 24.2 | 24.6 | 25 | 25.1 | 25.1 | 25.9 |
| 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 | 7.5 |
| Hawaii | 11 | 11 | 11 | 11 | 11 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 |
| Idaho | 14.5 | 14.5 | 18 | 18 | 18 | 21 | 21 | 21 | 21 | 21 | 25 | 25 | 25 | 25 | 25 | 25 |
| Illinois | 15.5 | 15.5 | 15.5 | 18.5 | 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 | 15 | 15 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 |
| Iowa | 17.5 | 18.5 | 20.5 | 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 | 13 | 13 | 13 | 17 | 18 | 19 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 22 | 22 | 23 |
| Kentucky | 12 | 12 | 12 | 12 | 12.4 | 12.4 | 12.4 | 12.4 | 13.4 | 13.4 | 13.4 | 13.4 | 13.4 | 13.4 | 13.4 | 13.4 |
| Louisiana | 16 | 16 | 16 | 16 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 |
| Maine | 14 | 14 | 19 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 23 |
| Maryland | 13.5 | 18.5 | ^18.5 | 18.5 | 18.5 | 18.5 | 19.25 | 24.25 | 24.25 | 24.25 | 24.25 | 24.25 | 24.25 | 24.25 | 24.25 | 24.25 |
| Massachusetts | 11 | 11 | 11 | 11 | 17 | 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 | 15 |
| Minnesota | 17 | 17 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 |
| Mississippi | 10 | 15 | 17 | 17 | 18.2 | 18.2 | 18.2 | 18.4 | 18.4 | 18.4 | 18.4 | 18.4 | 18.4 | 18.4 | 18.4 | 18.4 |
| Missouri | 7 | 11 | 11 | 11 | 11 | 11 | 13 | 13 | 15 | 15 | 17 | 17 | 17 | 17 | 17 | 17 |
| Montana | 17 | 20 | 20 | 20 | 20 | 20 | 21.4 | 24 | 27.75 | 27.75 | 27.75 | 27.75 | 27.75 | 27.75 | 27.75 | 27.75 |
| Nebraska | 17.1 | 17.9 | 18.3 | 22.1 | 21.5 | 23.5 | 24.8 | 24 | 25 | 25 | 25.5 | 24.5 | 23.5 | 22.8 | 22.8 | 24.5 |
| Nevada | 13 | 17 | 20 | 20 | 22 | 24.5 | 27 | 27 | 27 | 27 | 27 | 27.75 | 27.75 | 27.75 | 27.75 | 27.75 |
| New Hampshire | 14 | 14 | 14 | 14 | 16.6 | 18.6 | 18.6 | 18.7 | 18.7 | 18.7 | 18.7 | 18.7 | 19.5 | 19.5 | 19.5 | 19.5 |
| New Jersey | 11 | 11 | 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 | 11 | 16 | 16 | 16 | 17 | 17 | 17 | 19 | 19 | 19 | 19.875 | 19.875 | 19.5 | 19.5 | 19.5 | 19.5 |
| New York | 10 | 10 | 10 | 10 | 16.325 | 22.765 | 24.84 | 24.84 | 24.51 | 23.87 | 23.74 | 22.65 | 21.85 | 27.95 | 27.95 | 20.25 |
| North Carolina | 15.5 | 15.5 | 15.7 | 20.9 | 21.5 | 22.6 | 21.9 | 22 | 21.3 | 21.6 | 21.7 | 22.6 | 21.6 | 21.2 | 21.2 | 24.1 |
| North Dakota | 13 | 17 | 17 | 17 | 17 | 17 | 17 | 18 | 18 | 18 | 20 | 20 | 20 | 21 | 21 | 21 |
| Ohio | 12 | 14.7 | 14.8 | 18 | 20 | 21 | 21 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 |
| Oklahoma | 10 | 13 | 13 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 |
| Oregon | 11 | 12 | 14 | 16 | 18 | 20 | 22 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 |
| Pennsylvania | 12 | 12 | 12 | 12 | 18.2 | 22.35 | 22.35 | 22.35 | 22.35 | 22.35 | 22.35 | 30.8 | 30.8 | 30.8 | 30.8 | 30.9 |
| Rhode Island | 15 | 15 | 15 | 18 | ^20 | 26 | 26 | 28 | 29 | 29 | 29 | 29 | 29 | 29 | 29 | 29 |
| South Carolina | 13 | 15 | 15 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 |
| South Dakota | 13 | 13 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 21 | 18 | 22 | 22 | 22 |
| Tennessee | 15 | 15 | 15 | 16 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 |
| Texas | 10 | 15 | 15 | 15 | 15 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 |
| Utah | 14 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 24.5 | 24.5 | 24.5 | 24.5 | 24.5 |
| Vermont | 14 | 14 | 14 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 26 |
| Virginia | 15 | 16 | 16 | 16.2 | 16.2 | 16.2 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 |
| Washington | 18 | 18 | 18 | 18 | 22 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 23 |
| West Virginia | 15.35 | 15.35 | 15.35 | 20.35 | 20.35 | 20.35 | 20.35 | 25.35 | 25.35 | 25.35 | 25.35 | 25.35 | 25.35 | 25.35 | 25.35 | 25.65 |
| Wisconsin | 17.5 | 20 | 20.9 | 20.8 | 21.5 | 22.2 | 22.2 | 23.2 | 23.1 | 23.4 | 23.7 | 23.8 | 23.8 | 25.4 | 25.4 | 27.3 |
| Wyoming | 8 | 8 | 8 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 14 | 14 | 14 | 14 |
| State Average 2/ | 12.09 | 13.34 | 13.98 | 14.76 | 16.00 | 17.64 | 18.32 | 18.62 | 18.93 | 18.98 | 18.99 | 19.50 | 20.15 | 19.96 | 20.37 | 19.73 |
| 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. | | | | | | | | | | | | | | | | |