

# STATE MOTOR-FUEL TAX RATES, 1984 - 1999 1/

## GASOLINE

TABLE MF-205  
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OCTOBER 2000

(CENTS PER GALLON)

| STATE            | 1984  | 1985  | 1986  | 1987  | 1988  | 1989  | 1990   | 1991   | 1992  | 1993  | 1994  | 1995  | 1996   | 1997   | 1998  | 1999  |
|------------------|-------|-------|-------|-------|-------|-------|--------|--------|-------|-------|-------|-------|--------|--------|-------|-------|
| Alabama          | 13    | 13    | 13    | 13    | 13    | 13    | 13     | 13     | 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          | 13    | 13    | 16    | 16    | 17    | 17    | 18     | 18     | 18    | 18    | 18    | 18    | 18     | 18     | 18    | 18    |
| Arkansas         | 9.5   | 10.5  | 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  |
| California       | 9     | 9     | 9     | 9     | 9     | 9     | 9      | 15     | 16    | 17    | 18    | 18    | 18     | 18     | 18    | 18    |
| Colorado         | 12    | 12    | 18    | 18    | 18    | 20    | 20     | 22     | 22    | 22    | 22    | 22    | 22     | 22     | 22    | 22    |
| Connecticut      | 15    | 16    | 17    | 19    | 20    | 20    | 22     | 25     | 26    | 29    | 31    | 34    | 38     | 36     | 32    | 32    |
| Delaware         | 11    | 11    | 13    | 16    | 16    | 16    | 16     | 19     | 19    | 22    | 22    | 23    | 23     | 23     | 23    | 23    |
| Dist. of Col.    | 15.5  | 15.5  | 15.5  | 15.5  | 15.5  | 18    | 18     | 18     | 20    | 20    | 20    | 20    | 20     | 20     | 20    | 20    |
| Florida          | 9.7   | 9.7   | 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  |
| 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           | 8.5   | 11    | 11    | 11    | 11    | 11    | 11     | 16     | 16    | 16    | 16    | 16    | 16     | 16     | 16    | 16    |
| Idaho            | 14.5  | 14.5  | 14.5  | 14.5  | 18    | 18    | 18     | 21     | 21    | 21    | 21    | 21    | 25     | 25     | 25    | 25    |
| Illinois         | 12    | 13    | 13    | 13    | 13    | 16    | 19     | 19     | 19    | 19    | 19    | 19    | 19     | 19     | 19    | 19    |
| Indiana          | 11.1  | 14    | 14    | 14    | 15    | 15    | 15     | 15     | 15    | 15    | 15    | 15    | 15     | 15     | 15    | 15    |
| Iowa             | 13    | 15    | 16    | 16    | 18    | 20    | 20     | 20     | 20    | 20    | 20    | 20    | 20     | 20     | 20    | 20    |
| Kansas           | 11    | 11    | 11    | 11    | 11    | 15    | 16     | 17     | 18    | 18    | 18    | 18    | 18     | 18     | 18    | 20    |
| Kentucky         | 10    | 10    | 15    | 15    | 15    | 15    | 15.4   | 15.4   | 15.4  | 15.4  | 16.4  | 16.4  | 16.4   | 16.4   | 16.4  | 16.4  |
| Louisiana        | 16    | 16    | 16    | 16    | 16    | 16    | 20     | 20     | 20    | 20    | 20    | 20    | 20     | 20     | 20    | 20    |
| Maine            | 14    | 14    | 14    | 14    | 16    | 17    | 17     | 19     | 19    | 19    | 19    | 19    | 19     | 19     | 19    | 19    |
| Maryland         | 13.5  | 13.5  | 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  |
| Massachusetts    | 11    | 11    | 11    | 11    | 11    | 11    | 17     | 21     | 21    | 21    | 21    | 21    | 21     | 21     | 21    | 21    |
| Michigan         | 15    | 15    | 15    | 15    | 15    | 15    | 15     | 15     | 15    | 15    | 15    | 15    | 15     | 19     | 19    | 19    |
| Minnesota        | 17    | 17    | 17    | 17    | 20    | 20    | 20     | 20     | 20    | 20    | 20    | 20    | 20     | 20     | 20    | 20    |
| Mississippi      | 9     | 9     | 9     | 15    | 17    | 17    | 18.2   | 18.2   | 18.2  | 18.4  | 18.4  | 18.4  | 18.4   | 18.4   | 18.4  | 18.4  |
| Missouri         | 7     | 7     | 7     | 11.03 | 11.03 | 11.03 | 11.03  | 11.03  | 13.03 | 13.03 | 15    | 15    | 17     | 17     | 17    | 17    |
| Montana          | 15    | 15    | 17    | 20    | 20    | 20    | 20     | 20     | 21.4  | 24    | 27    | 27    | 27     | 27     | 27    | 27    |
| Nebraska         | 14.7  | 17.4  | 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  |
| Nevada           | 12    | 13    | 13    | 16    | 18    | 18    | 18     | 21.5   | 24    | 24    | 24    | 24    | 24     | 24.75  | 24.75 | 24.75 |
| New Hampshire    | 14    | 14    | 14    | 14    | 14    | 14    | 16.6   | 18.6   | 18.6  | 18.7  | 18.7  | 18.7  | 18.7   | 18.7   | 19.5  | 19.5  |
| New Jersey       | 8     | 8     | 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  |
| New Mexico       | 11    | 11    | 11    | 14    | 14    | 16    | 17     | 17     | 17    | 23    | 21    | 18    | 18.875 | 18.875 | 18.5  | 18.5  |
| New York         | 8     | 8     | 8     | 8     | 8     | 8     | 14.375 | 20.815 | 22.89 | 22.89 | 22.56 | 21.92 | 21.79  | 22.8   | 22.65 | 29.3  |
| North Carolina   | 12    | 12    | 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  |
| North Dakota     | 13    | 13    | 13    | 13    | 17    | 17    | 17     | 17     | 17    | 18    | 18    | 18    | 20     | 20     | 20    | 21    |
| Ohio             | 12    | 12    | 12    | 14.7  | 14.8  | 18    | 20     | 21     | 21    | 22    | 22    | 22    | 22     | 22     | 22    | 22    |
| Oklahoma         | 9     | 10    | 10    | 16    | 16    | 17    | 17     | 17     | 17    | 17    | 17    | 17    | 17     | 17     | 17    | 17    |
| Oregon           | 9     | 10    | 11    | 12    | 14    | 16    | 18     | 20     | 22    | 24    | 24    | 24    | 24     | 24     | 24    | 24    |
| Pennsylvania     | 12    | 12    | 12    | 12    | 12    | 12    | 18.2   | 22.35  | 22.35 | 22.35 | 22.35 | 22.35 | 22.35  | 25.9   | 25.9  | 25.9  |
| Rhode Island     | 13    | 13    | 15    | 15    | 15    | 18    | 20     | 26     | 26    | 28    | 29    | 29    | 29     | 29     | 29    | 29    |
| South Carolina   | 13    | 13    | 13    | 15    | 15    | 16    | 16     | 16     | 16    | 16    | 16    | 16    | 16     | 16     | 16    | 16    |
| South Dakota     | 13    | 13    | 13    | 13    | 18    | 18    | 18     | 18     | 18    | 18    | 18    | 18    | 18     | 21     | 18    | 22    |
| Tennessee        | 10    | 13    | 17    | 17    | 17    | 20    | 20     | 20     | 20    | 20    | 20    | 20    | 20     | 20     | 20    | 20    |
| Texas            | 10    | 10    | 10    | 15    | 15    | 15    | 15     | 20     | 20    | 20    | 20    | 20    | 20     | 20     | 20    | 20    |
| Utah             | 14    | 14    | 14    | 19    | 19    | 19    | 19     | 19     | 19    | 19    | 19    | 19    | 19     | 24.5   | 24.5  | 24.5  |
| Vermont          | 13    | 13    | 13    | 13    | 13    | 16    | 16     | 16     | 16    | 16    | 16    | 16    | 16     | 20     | 20    | 20    |
| Virginia         | 11    | 11    | 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  |
| Washington       | 18    | 18    | 18    | 18    | 18    | 18    | 22     | 23     | 23    | 23    | 23    | 23    | 23     | 23     | 23    | 23    |
| West Virginia    | 15.35 | 15.35 | 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 |
| Wisconsin        | 16    | 16.5  | 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  |
| Wyoming          | 8     | 8     | 8     | 8     | 8     | 9     | 9      | 9      | 9     | 9     | 9     | 9     | 9      | 9      | 14    | 14    |
| State Average 2/ | 10.58 | 11.08 | 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 |

# STATE MOTOR-FUEL TAX RATES, 1984 - 1999 1/

## DIESEL

TABLE MF-205  
SHEET 2 OF 2

OCTOBER 2000

(CENTS PER GALLON)

| STATE            | 1984  | 1985  | 1986  | 1987  | 1988  | 1989  | 1990   | 1991   | 1992  | 1993  | 1994  | 1995  | 1996   | 1997   | 1998  | 1999  |
|------------------|-------|-------|-------|-------|-------|-------|--------|--------|-------|-------|-------|-------|--------|--------|-------|-------|
| Alabama          | 14    | 14    | 14    | 14    | 14    | 14    | 14     | 14     | 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          | 13    | 13    | 16    | 16    | 17    | 17    | 18     | 18     | 18    | 18    | 18    | 18    | 18     | 18     | 27    | 27    |
| Arkansas         | 10.5  | 12.5  | 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  |
| California       | 9     | 9     | 9     | 9     | 9     | 9     | 9      | 15     | 16    | 17    | 18    | 18    | 18     | 18     | 18    | 18    |
| Colorado         | 13    | 13    | 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  |
| Connecticut      | 15    | 16    | 17    | 19    | 20    | 20    | 22     | 18     | 18    | 18    | 18    | 18    | 18     | 18     | 18    | 18    |
| Delaware         | 11    | 11    | 13    | 16    | 16    | 16    | 16     | 19     | 19    | 19    | 19    | 22    | 22     | 22     | 22    | 22    |
| Dist. of Col.    | 15.5  | 15.5  | 15.5  | 15.5  | 15.5  | 18    | 18     | 18     | 20    | 20    | 20    | 20    | 20     | 20     | 20    | 20    |
| Florida          | 9.7   | 9.7   | 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  |
| 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           | 8.5   | 11    | 11    | 11    | 11    | 11    | 11     | 16     | 16    | 16    | 16    | 16    | 16     | 16     | 16    | 16    |
| Idaho            | 14.5  | 14.5  | 14.5  | 14.5  | 18    | 18    | 18     | 21     | 21    | 21    | 21    | 21    | 25     | 25     | 25    | 25    |
| Illinois         | 14.5  | 15.5  | 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  |
| Indiana          | 11.1  | 15    | 15    | 15    | 16    | 16    | 16     | 16     | 16    | 16    | 16    | 16    | 16     | 16     | 16    | 16    |
| Iowa             | 15.5  | 16.5  | 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  |
| Kansas           | 13    | 13    | 13    | 13    | 13    | 17    | 18     | 19     | 20    | 20    | 20    | 20    | 20     | 20     | 20    | 22    |
| Kentucky         | 10    | 10    | 12    | 12    | 12    | 12    | 12.4   | 12.4   | 12.4  | 12.4  | 13.4  | 13.4  | 13.4   | 13.4   | 13.4  | 13.4  |
| Louisiana        | 16    | 16    | 16    | 16    | 16    | 16    | 20     | 20     | 20    | 20    | 20    | 20    | 20     | 20     | 20    | 20    |
| Maine            | 14    | 14    | 14    | 14    | 19    | 20    | 20     | 20     | 20    | 20    | 20    | 20    | 20     | 20     | 20    | 20    |
| Maryland         | 13.5  | 13.5  | 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 |
| Massachusetts    | 11    | 11    | 11    | 11    | 11    | 11    | 17     | 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    | 17    | 17    | 20    | 20    | 20     | 20     | 20    | 20    | 20    | 20    | 20     | 20     | 20    | 20    |
| Mississippi      | 10    | 10    | 10    | 15    | 17    | 17    | 18.2   | 18.2   | 18.2  | 18.4  | 18.4  | 18.4  | 18.4   | 18.4   | 18.4  | 18.4  |
| Missouri         | 7     | 7     | 7     | 11    | 11    | 11    | 11     | 11     | 13    | 13    | 15    | 15    | 17     | 17     | 17    | 17    |
| Montana          | 17    | 17    | 17    | 20    | 20    | 20    | 20     | 20     | 21.4  | 24    | 27.75 | 27.75 | 27.75  | 27.75  | 27.75 | 27.75 |
| Nebraska         | 14.7  | 17.4  | 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  |
| Nevada           | 12    | 13    | 13    | 17    | 20    | 20    | 22     | 24.5   | 27    | 27    | 27    | 27    | 27     | 27.75  | 27.75 | 27.75 |
| New Hampshire    | 14    | 14    | 14    | 14    | 14    | 14    | 16.6   | 18.6   | 18.6  | 18.7  | 18.7  | 18.7  | 18.7   | 18.7   | 19.5  | 19.5  |
| New Jersey       | 8     | 11    | 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  |
| New Mexico       | 11    | 11    | 11    | 16    | 16    | 16    | 17     | 17     | 17    | 19    | 19    | 19    | 19.875 | 19.875 | 19.5  | 19.5  |
| New York         | 10    | 10    | 10    | 10    | 10    | 10    | 16.325 | 22.765 | 24.84 | 24.84 | 24.51 | 23.87 | 23.74  | 22.65  | 21.85 | 27.95 |
| North Carolina   | 12    | 12    | 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  |
| North Dakota     | 13    | 13    | 13    | 17    | 17    | 17    | 17     | 17     | 17    | 18    | 18    | 18    | 20     | 20     | 20    | 21    |
| Ohio             | 12    | 12    | 12    | 14.7  | 14.8  | 18    | 20     | 21     | 21    | 22    | 22    | 22    | 22     | 22     | 22    | 22    |
| Oklahoma         | 9     | 10    | 10    | 13    | 13    | 14    | 14     | 14     | 14    | 14    | 14    | 14    | 14     | 14     | 14    | 14    |
| Oregon           | 9     | 10    | 11    | 12    | 14    | 16    | 18     | 20     | 22    | 24    | 24    | 24    | 24     | 24     | 24    | 24    |
| Pennsylvania     | 12    | 12    | 12    | 12    | 12    | 12    | 18.2   | 22.35  | 22.35 | 22.35 | 22.35 | 22.35 | 22.35  | 30.8   | 30.8  | 30.8  |
| Rhode Island     | 13    | 13    | 15    | 15    | 15    | 18    | 20     | 26     | 26    | 28    | 29    | 29    | 29     | 29     | 29    | 29    |
| South Carolina   | 13    | 13    | 13    | 15    | 15    | 16    | 16     | 16     | 16    | 16    | 16    | 16    | 16     | 16     | 16    | 16    |
| South Dakota     | 13    | 13    | 13    | 13    | 18    | 18    | 18     | 18     | 18    | 18    | 18    | 18    | 18     | 21     | 18    | 22    |
| Tennessee        | 13    | 13    | 15    | 15    | 15    | 16    | 17     | 17     | 17    | 17    | 17    | 17    | 17     | 17     | 17    | 17    |
| Texas            | 10    | 10    | 10    | 15    | 15    | 15    | 15     | 20     | 20    | 20    | 20    | 20    | 20     | 20     | 20    | 20    |
| Utah             | 14    | 14    | 14    | 19    | 19    | 19    | 19     | 19     | 19    | 19    | 19    | 19    | 19     | 24.5   | 24.5  | 24.5  |
| Vermont          | 14    | 14    | 14    | 14    | 14    | 17    | 17     | 17     | 17    | 17    | 17    | 17    | 17     | 17     | 17    | 17    |
| Virginia         | 11    | 11    | 15    | 16    | 16.2  | 16.2  | 16.2   | 16.2   | 16    | 16    | 16    | 16    | 16     | 16     | 16    | 16    |
| Washington       | 18    | 18    | 18    | 18    | 18    | 18    | 22     | 23     | 23    | 23    | 23    | 23    | 23     | 23     | 23    | 23    |
| West Virginia    | 15.35 | 15.35 | 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 |
| Wisconsin        | 16    | 16.5  | 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  |
| Wyoming          | 0     | 0     | 8     | 8     | 8     | 9     | 9      | 9      | 9     | 9     | 9     | 9     | 9      | 9      | 14    | 14    |
| State Average 2/ | 11.38 | 11.62 | 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 |

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.