

STATE TAXATION OF GASOLINE

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

TABLE MF-101
STATUS AS OF JANUARY 1, 2001

STATE	TAX RATE 1/ (CENTS PER GALLON)	TAX PAID IN FIRST INSTANCE BY	TAX COMPUTED ON BASIS OF	DATE TAX DUE 2/	TAX COLLECTED AND ADMINISTERED BY
Alabama 3/	18	Distributors, refiners, retail dealers, users,	Quantities sold	20th	Department of Revenue
Alaska 3/	8	Dealers and users	Quantities sold, transferred or used	Last	Department of Revenue
Arizona 3/	18	Distributors	Quantities sold	25th	Department of Transportation, Motor Vehicle Division
Arkansas 4/	20.5	Wholesale distributors (first receivers)	Inshipments or receipts	25th	Department of Finance and Administration, Motor Fuel Tax Section
California	18	Distributors, manufacturers and importers	Quantities distributed	25th	State Board of Equalization Assesses, and State Controller Collects Accounts Receivable
Colorado 3/	22	Distributors and refiners	Gross gallonage	25th	Department of Revenue, Motor Carrier Services Division
Connecticut	25	Licensed distributors	Quantities sold and used	25th	Department of Revenue Services
Delaware	23	Wholesale distributors	Quantities sold and used	25th	Department of Transportation, Motor Fuel Tax Administration
Dist. of Col.	20	Licensed importers	Quantities sold and used	25th	Department of Finance and Revenue
Florida 3/	13.6	Importers, terminal wholesalers, suppliers, and blenders	Quantities removed through terminal rack, imported, or blended	20th	Department of Revenue
Georgia	7.5	Licensed distributors (wholesalers, retailers)	Quantities sold and used	20th	Department of Revenue, Motor Fuel Tax Unit
Hawaii 3/	16	Manufacturers, producers, refiners, importers and distributors	Quantities manufactured, produced, refined, imported and sold or used	Last	Department of Taxation
Idaho 3/	25	Licensed distributors	Quantities received	Last	Tax Commission, Motor Fuels Division
Illinois	19	Licensed distributors	Quantities sold and used	20th	Department of Revenue
Indiana	15	Licensed distributors	Quantities received	20th	Department of State Revenue, Special Tax Division
Iowa 3/	20	Licensed suppliers, restrictive suppliers, and blenders	Quantities received as shown by lading or manifest	Last	Department of Revenue and Finance
Kansas	20	Distributors of first receipt (defined as loaded at the terminal rack)	Quantities received or imported	25th	Department of Revenue, Customer Relations, Oil, Gas, Petroleum Segment
Kentucky	16.4	Licensed gasoline dealers (wholesalers, refiners, importers, certain retailers)	Quantities received	25th	Revenue Cabinet, Motor Fuel Tax Section
Louisiana	20	Manufacturers, refiners and importers	Quantities sold and used	20th	Department of Revenue, Excise Tax Division
Maine 3/	22	Wholesale distributors	Quantities sold and used	21st	State Tax Assessor
Maryland 3/	23.5	Licensed dealers	Quantities sold and used	Last	Comptroller, Motor Fuel Tax Division
Massachusetts 3/	21	Licensed distributors and importers	Quantities sold and used	20th	Department of Revenue
Michigan 3/	19	Supplier, terminal or refinery	Quantities sold	20th	Department of Treasury, Motor Fuel Tax Division
Minnesota 3/	20	Licensed distributors	Inshipments	23rd	Department of Revenue, Petroleum Division
Mississippi 3/	18.4	Wholesale distributors and producers	Quantities received	20th	State Tax Commission
Missouri 3/	17	Suppliers	Quantities removed from terminals	2nd 2/	Department of Revenue, Business Tax Bureau
Montana 3/	27	Distributors	Imports plus refinery distribution	25th	Department of Transportation, Administration Division
Nebraska 3/	23.9	Distributors and Importers	Gross gallons received or imported	20th	Department of Revenue

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Nevada	24.75	Licensed dealers (distributors)	Quantities distributed	25th	Department of Taxation, Revenue Division
New Hampshire 3/	19.5	Importers, producers or refiners	Quantities sold	20th	Department of Safety, Road Toll Administration
New Jersey 5/	10.5	Importers, distributors or jobbers	Quantities sold or used	20th	Department of the Treasury, Division of Taxation
New Mexico	18.5	Distributors	Imports plus production	25th	Department of Taxation and Revenue, Returns Processing Division
New York 6/	22	Registered distributors on first import or production	Quantities imported or produced	20th	Department of Taxation and Finance
North Carolina	24.3	First person in State who sells or uses fuel (distributor)	Receipts or sales at distributor's option	20th	Department of Revenue, Motor Fuels Tax Division
North Dakota 3/	21	Wholesale distributors	Quantities sold and used	25th	Tax Commissioner, Motor Fuel Tax Section
Ohio	22	Wholesalers and Distributors of Motor Vehicle Fuel	Quantities distributed, sold, or used	Last	Tax collected by the State Treasurer Motor fuel laws administered by the Department of Taxation
Oklahoma	17	Suppliers when removed from terminal rack	Quantities imported or removed from the terminal rack	27th	Tax Commission, Audit Division Motor Fuel Section
Oregon 3/	24	Licensed dealers	Quantities sold or used	25th	Department of Transportation
Pennsylvania 3/	26	Registered distributors	Quantities used or sold and delivered	20th	Department of Revenue, Bureau of Motor Fuel Taxes
Rhode Island	29	Distributors	Quantities sold or used	27th	Department of Administration, Division of Taxation, Excise Tax Section
South Carolina	16	Supplier at terminal rack	Quantities sold or used	20th	Department of Revenue
South Dakota 3/	22	Suppliers and importers	Gallons removed from the rack at fuel terminal	Last	Department of Revenue, Motor Vehicle Division
Tennessee	20	Wholesale distributors	Quantities received and stored	20th	Department of Revenue, Accounting Division, Petroleum Tax Division, Gasoline Tax Section
Texas	20	Person making first sale or use in State	Quantities sold or used	25th	Comptroller of Public Accounts
Utah 3/	24.5	Licensed distributors	Quantities distributed	Last	Tax Commission
Vermont	20	Licensed distributors	Receipts or sales	25th	Department of Motor Vehicles, Commercial Vehicle Operations
Virginia 3/ 5/	17.5	Importers, producers, refiners, and some dealers	Quantities sold or used	-	Department of Motor Vehicles, Motor Carrier Services
Washington 3/ 7/	23	Supplier (terminal rack) or importer	Quantities sold or imported	10th	Department of Licensing, Prorate and Fuel Tax Division
West Virginia	25.65	Distributors	Actual metered gallons sold	25th	Department of Tax and Revenue
Wisconsin 3/	26.4	Licensed suppliers	Quantities received	15th	Department of Revenue
Wyoming 3/	14	Supplier (terminal rack)	Quantities sold	Last	Department of Transportation.

1/ Rates shown are as of January 1, 2001. Some of the rates shown are composites of several taxes. See Table MF-121T for more information on the composition of the rates. See Table MF-106 for State code citations for the taxes.

2/ Date tax is due in month following month of receipt or sale of gasoline.

3/ Gasoline used in aircraft is taxed at the following rates per gallon: Arizona, 18 cents (13 cents refundable upon application); Iowa, 8 cents; Missouri and Oregon, 9 cents; Hawaii, 1 cent; Michigan, and Montana, 3 cents; Pennsylvania, 4.3 cents; Idaho, 5.5 cents; Alabama, 3.9 cents; Alaska, 4.7 cents; New Hampshire and Utah, 4 cents; Maryland, 7 cents; Minnesota, Nebraska, Virginia and Wyoming, 5 cents; South Dakota and Wisconsin 6 cents; Washington, 6.5 cents; North Dakota, 8 cents; Colorado, 6 cents; Mississippi, 6.4 cents; Florida, 6.9 cents; Massachusetts, 12.1 cents (varies by qtr.); Maine, 4 cents. Marine use is taxed at 5 cents in Alaska.

4/ In border cities and towns or in establishments within 800 feet (one mile for establishments adjacent to the Interstate System) of the borders of Missouri and Oklahoma, gasoline sold and delivered to passenger car fuel tanks is taxed at the rates of those adjoining States plus 1 cent.

5/ In New Jersey, blenders report within 5 days of receipt of fuel. In Virginia, tax is due by the fifth day of second month of receipt or sale.

6/ Taxpayers who have a combined liability of motor fuel excise taxes and petroleum business taxes in excess of \$5 million during the preceding year are required to make a payment by electronic transfer. Payment is due 3 business days after the 22nd day of the month.

7/ Cities or towns that are within 10 miles of an international border crossing or transportation benefit districts that contain an international border may impose an additional local tax up to 1 cent per gallon.