## EXEMPTION AND REFUND PROVISIONS OF STATE GASOLINE TAXATION

**Table 1: Exemption and Refund Provisions of State Gasoline Taxation**

<table>
<thead>
<tr>
<th>State</th>
<th>Tax Rate (Cents per Gallon)</th>
<th>General Non-Highway (Except Agriculture and Aviation)</th>
<th>Aviation</th>
<th>Public Contract Work</th>
<th>Federal 5/</th>
<th>State, County, Local</th>
<th>Time Limits for Refund Claims (Months After Purchase) 7/</th>
<th>Other Specified Uses; Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alabama</td>
<td>18</td>
<td>Taxed</td>
<td>Ex (4)</td>
<td>Ref (11)</td>
<td>Taxed</td>
<td>Taxed</td>
<td>Ex</td>
<td>State, taxed (18) local, taxed (2) 12 (Once per 12 months) Use by charitable organizations and foreign dignitaries is subject to full refund. A refund of 15 cents is allowed on static testing of engines.</td>
</tr>
<tr>
<td>Alaska 8/</td>
<td>8</td>
<td>Ref (6)</td>
<td>Ref (6)</td>
<td>4.7</td>
<td>Taxed</td>
<td>Ref (6)</td>
<td>Highway 8 cents; nonhighway Ref (6)</td>
<td>Ex</td>
</tr>
<tr>
<td>Arizona 9/</td>
<td>18</td>
<td>Ref (11)</td>
<td>Ref</td>
<td>Ref (11)</td>
<td>Taxed</td>
<td>Ref</td>
<td>Highway</td>
<td>Ex</td>
</tr>
<tr>
<td>Arkansas 9/</td>
<td>20.5</td>
<td>Taxed</td>
<td>Ref (2)</td>
<td>Ex</td>
<td>Taxed</td>
<td>Ref</td>
<td>Highway</td>
<td>Ex</td>
</tr>
<tr>
<td>California 9/ 10/</td>
<td>18</td>
<td>Ref (23)</td>
<td>Ref</td>
<td>Ref (23)</td>
<td>Ref</td>
<td>Ref</td>
<td>Highway</td>
<td>Ex</td>
</tr>
<tr>
<td>Colorado</td>
<td>22</td>
<td>Ref</td>
<td>Ref (6)</td>
<td>Ref</td>
<td>Ex</td>
<td>Ex</td>
<td>Ex</td>
<td>Ref</td>
</tr>
<tr>
<td>Connecticut</td>
<td>36</td>
<td>Ref (nonhighway only)</td>
<td>Ref (6)</td>
<td>Ex</td>
<td>Ref / Ex</td>
<td>Ref / Ex</td>
<td>Ref / Ex</td>
<td>Ref / Ex</td>
</tr>
<tr>
<td>Delaware 11/</td>
<td>23</td>
<td>Ref (23)</td>
<td>Ref</td>
<td>Ref (23)</td>
<td>Ref</td>
<td>Ex</td>
<td>Ex</td>
<td>Ex</td>
</tr>
</tbody>
</table>

**Notes:**
1/ BASED ON INFORMATION OBTAINED FROM STATE AUTHORITIES AND ON THE LAWS OF THE STATES.
3/ Rate applicable only to aviation.
4/ Rate applicable only to motor vehicles.
5/ Rate applicable only to other equipment.
6/ Rate applicable only to highway use.
7/ Rate applicable only to nonhighway use.
8/ Applies to aviation.
9/ Applies to use in public utility plants.
10/ Applies to use in watercraft.
11/ Applies to use in volunteer fire department vehicles.
12/ Applies to use in ambulances owned by veterans’ and civic organizations.
13/ Applies to use in boats operated in waters located on private property.
# Exemption and Refund Provisions of State Gasoline Taxation

<table>
<thead>
<tr>
<th>STATE</th>
<th>TAX RATE (CENTS PER GALLON) 2/</th>
<th>GENERAL NON-HIGHWAY (AGRICULTURE AND AVIATION)</th>
<th>TAX RATE (CENTS PER GALLON) 3/</th>
<th>AVIATION</th>
<th>PUBLIC CONTRACT WORK</th>
<th>FEDERAL 5/</th>
<th>STATE, COUNTY, LOCAL</th>
<th>TIME LIMITS FOR REFUND CLAIMS (MONTHS AFTER PURCHASE) 7/</th>
<th>OTHER SPECIFIED USES; REMARKS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Dist. of Columbia</td>
<td>20 Taxed</td>
<td>Taxed</td>
<td>-</td>
<td>Taxed</td>
<td>Taxed</td>
<td>Ex</td>
<td>Ex</td>
<td>Ex</td>
<td>Ex</td>
</tr>
<tr>
<td>Florida 8/11/12/13/</td>
<td>13.6 Taxed</td>
<td>Ref (9.8)</td>
<td>6.9</td>
<td>Taxed</td>
<td>Taxed</td>
<td>Ex</td>
<td>Ex</td>
<td>Ref (9.8)</td>
<td>Ref (9.8)</td>
</tr>
<tr>
<td>Georgia</td>
<td>7.5 Taxed</td>
<td>Ref (6.5)</td>
<td>7.5 Ex (6.5)</td>
<td>Taxed</td>
<td>Taxed</td>
<td>Ex</td>
<td>Ex</td>
<td>Taxed</td>
<td>Taxed</td>
</tr>
<tr>
<td>Hawaii</td>
<td>16 Taxed</td>
<td>Ref (4)</td>
<td>1</td>
<td>Taxed</td>
<td>Taxed</td>
<td>Ex</td>
<td>Ex</td>
<td>Taxed</td>
<td>Taxed</td>
</tr>
<tr>
<td>Idaho</td>
<td>25 Ref</td>
<td>Ref or credit</td>
<td>5.5</td>
<td>Taxed</td>
<td>Taxed</td>
<td>Ref</td>
<td>Ref</td>
<td>Taxed</td>
<td>Ref</td>
</tr>
<tr>
<td>Illinois</td>
<td>19 Ref</td>
<td>Ref</td>
<td>-</td>
<td>Ex</td>
<td>Ex</td>
<td>Ref</td>
<td>Ex</td>
<td>Ex</td>
<td>Taxed</td>
</tr>
<tr>
<td>Indiana</td>
<td>15 Ref</td>
<td>Ref</td>
<td>-</td>
<td>Ref</td>
<td>Ref</td>
<td>Ref (non-highway only)</td>
<td>Ex</td>
<td>Ex</td>
<td>Taxed</td>
</tr>
<tr>
<td>Iowa</td>
<td>20 Ref</td>
<td>Ref</td>
<td>8</td>
<td>Taxed</td>
<td>Taxed</td>
<td>Ref</td>
<td>Ref</td>
<td>Ref</td>
<td>Ref</td>
</tr>
<tr>
<td>Kansas 14/</td>
<td>20 Ref</td>
<td>Ref</td>
<td>-</td>
<td>Ex</td>
<td>Taxed</td>
<td>Nonhighway, Ref</td>
<td>Ex</td>
<td>Ex</td>
<td>Taxed</td>
</tr>
<tr>
<td>Kentucky 8/11/</td>
<td>16.4 Taxed</td>
<td>Ref</td>
<td>-</td>
<td>Ref</td>
<td>Taxed</td>
<td>Taxed</td>
<td>Ex</td>
<td>Ex</td>
<td>Taxed</td>
</tr>
<tr>
<td>Louisiana 8/9/13/15/</td>
<td>20 Taxed</td>
<td>Ref</td>
<td>-</td>
<td>Ref</td>
<td>Taxed</td>
<td>Taxed</td>
<td>Ex</td>
<td>Ex</td>
<td>Taxed</td>
</tr>
<tr>
<td>Maine</td>
<td>22 Ref (21)</td>
<td>Ref (21)</td>
<td>-</td>
<td>Ref (18)</td>
<td>Taxed</td>
<td>Ref (21)</td>
<td>Ex</td>
<td>Ex</td>
<td>See remarks</td>
</tr>
</tbody>
</table>
## Exemption and Refund Provisions of State Gasoline Taxation

**Table:** Table MF-105  
**Status As of:** January 1, 2001

<table>
<thead>
<tr>
<th>State</th>
<th>Tax Rate (Cents Per Gallon)</th>
<th>General Non-Highway (Except Agriculture and Aviation)</th>
<th>Aviation</th>
<th>Public Contract Work</th>
<th>Federal</th>
<th>State, County, Local</th>
<th>Time Limits for Refund Claims (Months After Purchase)</th>
<th>Other Specified Uses; Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Maryland</strong></td>
<td>23.5</td>
<td>Ref</td>
<td>Ref</td>
<td>7</td>
<td>Taxed</td>
<td>Ref</td>
<td>Ex or Ref</td>
<td>3 (For July-June period, or for any period less than 12 months) Uses in equipment of volunteer fire companies, chapters of American Red Cross, and units of national veterans’ organizations are subject to full refund. Pleasure boat use not refunded. Use by Mass Transit Administration buses and certain municipal bus companies is exempt.</td>
</tr>
<tr>
<td><strong>Massachusetts</strong></td>
<td>21</td>
<td>Ref</td>
<td>Ref</td>
<td>12.1</td>
<td>-</td>
<td>Taxed</td>
<td>Ex</td>
<td>24 (6, Marine; 3.5 after taxable year or no later, than April 15 of the following year, agriculture)</td>
</tr>
<tr>
<td><strong>Michigan</strong></td>
<td>19</td>
<td>Ref</td>
<td>Ref</td>
<td>3</td>
<td>Ref</td>
<td>Ref</td>
<td>Ex</td>
<td>County and local use and certain parochial school use are subject to full refund. Use by passenger vehicles with a capacity of 5 or more operating under a municipal franchise, is subject to full refund. Aviation refund applies only to fuel used on regularly scheduled interstate flights.</td>
</tr>
<tr>
<td><strong>Minnesota</strong></td>
<td>20</td>
<td>Ref</td>
<td>Ex</td>
<td>5</td>
<td>Ref</td>
<td>Taxed</td>
<td>Ref</td>
<td>12 (3.5 after calendar year, aviation) No refunds allowed for snowmobile and marine use.</td>
</tr>
<tr>
<td><strong>Mississippi</strong></td>
<td>18.4</td>
<td>Ref (11.6)</td>
<td>Ref (11.6)</td>
<td>6.4</td>
<td>Ref (11.6)</td>
<td>Taxed</td>
<td>Taxed</td>
<td>36</td>
</tr>
<tr>
<td><strong>Missouri</strong></td>
<td>17</td>
<td>Ref</td>
<td>Ref</td>
<td>9</td>
<td>Ref (8)</td>
<td>Ex or Ref</td>
<td>Ex</td>
<td>12 or April 15 (the later date) -</td>
</tr>
<tr>
<td><strong>Montana</strong></td>
<td>27</td>
<td>Ref</td>
<td>Ref (12)</td>
<td>3</td>
<td>Taxed</td>
<td>Ref</td>
<td>Taxed</td>
<td>14</td>
</tr>
<tr>
<td><strong>Nebraska</strong></td>
<td>23.9</td>
<td>Income tax credit (8.75)</td>
<td>Income tax credit (8.75)</td>
<td>5</td>
<td>-</td>
<td>Taxed</td>
<td>Taxed</td>
<td>3.5 (After calendar year) Gasoline used by accredited flying schools is subject to full refund of the 5 cents aviation tax.</td>
</tr>
<tr>
<td><strong>Nevada</strong></td>
<td>24.75</td>
<td>Taxed</td>
<td>10.5</td>
<td>Ref</td>
<td>Taxed</td>
<td>Ref</td>
<td>Taxed</td>
<td>6 Motorboat use is not refunded. Farmers and ranchers may claim refund on 80 percent of bulk purchases in excess of 50 gallons.</td>
</tr>
<tr>
<td><strong>New Hampshire</strong></td>
<td>19.5</td>
<td>Ref</td>
<td>Ref</td>
<td>4</td>
<td>Taxed</td>
<td>Ref</td>
<td>Ref</td>
<td>24</td>
</tr>
</tbody>
</table>
## Exemption and Refund Provisions of State Gasoline Taxation

**Table of Gasoline Tax Provisions**

<table>
<thead>
<tr>
<th>State</th>
<th>Tax Rate (Cents per Gallon)</th>
<th>General Aviation</th>
<th>Commercial AGRICULTURE</th>
<th>Public Contract Work</th>
<th>Federal 5%</th>
<th>State, County, Local</th>
<th>Time Limits for Refund Claims (Months After Purchase)</th>
<th>Other Specified Uses; Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>New Jersey</td>
<td>10.5</td>
<td>Ref</td>
<td>Ref</td>
<td>Ex</td>
<td>Ex</td>
<td>Ref</td>
<td>6</td>
<td>Buses paying monthly franchise tax to municipality, rural free delivery carriers, fire engines, and emergency rescue squad vehicles are subject to full refund</td>
</tr>
<tr>
<td>New Mexico</td>
<td>18.875</td>
<td>Ref</td>
<td>Ref</td>
<td>Ex</td>
<td>Ex</td>
<td>Ref</td>
<td>6</td>
<td>No refunds allowed for motorboat or highway maintenance uses.</td>
</tr>
<tr>
<td>New York</td>
<td>22</td>
<td>Ref (8)</td>
<td>Ref</td>
<td>Ex</td>
<td>Ex</td>
<td>Ex</td>
<td>24</td>
<td>Pleasure boat use is not refunded. Use by qualified taxicabs and omnibuses is subject to 3 cent refund. Use by omnibuses with DOT certificate in local transit service is refunded. Full refund allowed for use by nonpublic elementary or secondary schools.</td>
</tr>
<tr>
<td>North Carolina</td>
<td>24.3</td>
<td>Ref (23.3)</td>
<td>Ref (23.3)</td>
<td>Ex</td>
<td>See</td>
<td>See</td>
<td>3.5 (After calendar year)</td>
<td>Aviation exemption applies to high octane fuel only; ordinary fuel used in aircraft is subject to refund of 23.3 cents of 24.3 cents tax. State agency and county and city school use is exempt. County and city use, city transit use and use by the State Highway Department, volunteer or county fire departments and approved sheltered workshop organizations are subject to refund of 23.3 cents of the 24.3 cents tax; volunteer rescue squads, solid waste compactor vehicles, spreader trucks and bulk feed trucks with power take-off are eligible for refund of one-third of 23.3 cents of the 24.3 cents tax. Refunds claimed quarterly by last day of January, April, July, and October.</td>
</tr>
<tr>
<td>North Dakota</td>
<td>8</td>
<td>Taxed</td>
<td>Ref (12)</td>
<td>Ex</td>
<td>Taxed</td>
<td>Taxed</td>
<td>6 (After calendar year)</td>
<td>Use by State, county or municipally owned and operated vehicles on construction, reconstruction or maintenance projects is refunded. When aviation tax is refunded, a 4 percent excise tax is levied.</td>
</tr>
<tr>
<td>Ohio</td>
<td>22</td>
<td>Ref</td>
<td>Ref</td>
<td>Ex</td>
<td>Taxed</td>
<td>Ref</td>
<td>6</td>
<td>Public transit use refunded at 21 cents per gallon for buses with a capacity of more than 10 persons and operated primarily for transit in counties or cities.</td>
</tr>
<tr>
<td>Oklahoma</td>
<td>17</td>
<td>Taxed</td>
<td>Ref (13.92)</td>
<td>Ex</td>
<td>Taxed</td>
<td>Local, Ex</td>
<td>36</td>
<td>Use in school buses operated by school districts is exempt.</td>
</tr>
<tr>
<td>Oregon</td>
<td>24</td>
<td>Ref</td>
<td>Ref</td>
<td>Ref (17)</td>
<td>Taxed</td>
<td>Ref</td>
<td>15</td>
<td>-</td>
</tr>
<tr>
<td>Pennsylvania</td>
<td>26</td>
<td>Taxed</td>
<td>Ref (4.3)</td>
<td>Ex</td>
<td>Taxed</td>
<td>Ex</td>
<td>36</td>
<td>Transit use is taxed, except for publicly owned transit, which is exempt.</td>
</tr>
</tbody>
</table>
## EXEMPTION AND REFUND PROVISIONS OF STATE GASOLINE TAXATION

**Rhode Island**
- Taxed: 29
- Ref: Taxed
- Ex: Ex
- Taxed: Taxed
- Ex: Ex
- Taxed: Taxed
- Ref: Taxed
- Ex: Ref: Taxed
- Ex: Ref: Ex
- Taxed: 8
- Public transit use and railroad equipment operated on fixed rail are exempt. The following nonhighway uses (note column 2) are subject to full refund: commercial marine, lumbering, well drilling, railroad.

**South Carolina**
- Taxed: 16
- Ref: Taxed
- Ex: Ex
- Taxed: Taxed
- Ex: Ex
- Taxed: Taxed
- Ref: Taxed
- Ex: Ref: Taxed
- Ex: Ref: Ex
- Taxed: 36
- Use in State owned school buses and commercial shrimp boats is exempt.

**South Dakota**
- Taxed: 22
- Ref: Taxed
- Ex: Ex
- Taxed: Taxed
- Ex: Ex
- Taxed: Taxed
- Ref: Taxed
- Ex: Ref: Taxed
- Ex: Ref: Ex
- Taxed: 15
- -

**Tennessee**
- Taxed: 20
- Ref: Taxed (19)
- Ex: Ex
- Taxed: Taxed
- Ex: Ex
- Taxed: Taxed
- Ref: Taxed
- Ex: Ref: Taxed
- Ex: Ref: Ex
- Taxed: 3 (After calendar year) government;
- 3.5 (after calendar year) agriculture

**Texas**
- Taxed: 20
- Ref: Taxed (98 %)
- Ex: Ref (98 %)
- Taxed: Taxed (98 %)
- Ex: Ref: Taxed (98 %)
- Ex: Ref: Ex: Taxed (98 %)
- Ex: Ref: Ex: Ref (98 %)
- Ex: Ref: Ex: Taxed: 12
- Gasoline used by transit companies that have been issued an exemption certificate by the comptroller is taxed at the reduced rate of 19.0 cents per gallon.
- Use in school buses operated by a Texas public school district is exempt or refundable.
- Use by a commercial transportation company to provide public school transportation services exclusively for a Texas public school district is exempt or refundable.

**Utah**
- Taxed: 24.5
- Ref: Taxed
- Ex: Ref: Ex: Taxed: 8
- Taxed: Taxed: Taxed: Ex: Ex: Taxed: 3.5 (After calendar year)
- -

**Vermont**
- Taxed: 20
- Ref: Taxed
- Ex: Taxed
- Taxed: Taxed
- Taxed: Taxed
- Taxed: Taxed
- Ref: Taxed
- Ex: Ref: Taxed
- Ex: Ref: Ex
- Taxed: -
- -

**Virginia**
- Taxed: 17.5
- Ref: Taxed (17)
- Ex: Taxed
- Taxed: Taxed
- Ex: Ex: Ex: Ex: 12
- Use by volunteer fire departments, volunteer rescue squads and urban and suburban bus lines is subject to full refund. Commercial marine use is subject to a refund of 16 cents of the 17.5 cents tax. Claimant may request that full amount of the tax be deposited in the Game Protection Fund or Marine Fishing Improvement Fund in lieu of a refund. Use by taxicabs is subject to a refund of 16.5 cents per gallon, if holder of a permit from the Department of Motor Vehicles.
# Exemption and Refund Provisions of State Gasoline Taxation

**Table MF-105**

**Status as of January 1, 2001**

## Table MF-105: Exemption and Refund Provisions of State Gasoline Taxation

<table>
<thead>
<tr>
<th>State</th>
<th>Tax Rate (Cents per Gallon)²</th>
<th>General Nonhighway (except Agriculture and Aviation)</th>
<th>Private and Commercial Use</th>
<th>Public Use</th>
<th>Time Limits for Refund Claims (Months after Purchase) ³/</th>
<th>Other Specified Uses; Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>Washington</td>
<td>23</td>
<td>Ref</td>
<td>Ref 6.5 Ex Ref Ref</td>
<td>Taxed</td>
<td>Ref 9/ Taxed</td>
<td>13 Aviation exemption applies to certified air carriers, the Federal Government and use for testing, experimentation and training. Use in urban transportation systems and by foreign government employees is exempt.</td>
</tr>
<tr>
<td>West Virginia</td>
<td>11/ 13/ 19/</td>
<td>25.35 Ref</td>
<td>Ref 6 Ex Taxed</td>
<td>Taxed</td>
<td>Ex Taxed Taxed</td>
<td>6 Use by local buses is subject to refund of 6 cents. County and local nonhighway use is subject to full refund. Use by municipalities is exempt.</td>
</tr>
<tr>
<td>Wisconsin</td>
<td>11/</td>
<td>26.4 Ref or Ex</td>
<td>Ref or Ex 6 Ex Taxed</td>
<td>Taxed</td>
<td>Taxed Ref Ex</td>
<td>12 Urban transit use by common carriers is exempt. Taxicab use for the transportation of passengers is subject to full refund.</td>
</tr>
<tr>
<td>Wyoming</td>
<td>16/</td>
<td>14 Taxed Ex (70 %)</td>
<td>7 - Taxed</td>
<td>Taxed</td>
<td>Taxed Taxed Taxed</td>
<td>One year following purchase date University of Wyoming, community colleges, and public schools tax on purchases is refundable upon request.</td>
</tr>
</tbody>
</table>

---

1/ For purposes of brevity, refunded and exempt have been abbreviated as ‘Ref’ and ‘Ex’, respectively. For those that are granted partial exemptions, the portions of those refunded or exempt is shown in parentheses. In addition to the classes of refunds or exemptions listed, all States grant exemptions or refunds to distributors on export sales, purchases of tax-paid fuel, previous overpayment, etc., to avoid duplication of payment. See Table MF-102 for provisions concerning special fuels. Table MF-103 shows the procedures regarding allowances for losses in storage and handling, losses by destruction and expense of collection. See Table MF-104 for provisions concerning interstate motor carrier fuel use.

2/ See Table MF-121T for more detail on gasoline and gasohol tax rates and sales tax information.

3/ Only the aviation gasoline tax rates that differ from the prevailing tax rates in column (1) are shown in this column.

4/ Use in motor vehicles on public highways is taxed in all States.

5/ In most States which exempt motor fuel purchased by the Federal Government, there is also a provision for refund of the tax if tax-paid fuel is purchased.

6/ Includes Federal nonhighway and military use.

7/ Unless noted otherwise, the exact time periods specified by statute or regulation are given in months (i.e. 30 days = 1 month, 45 days = 1.5 months, 1 year = 12 months, ‘by March 31 for preceding calendar year’ = 3 months after calendar year, etc.). The time limits allowed for uses not listed on this table (see footnote 1) may differ from those shown in this column.

8/ Special provisions for specific nonhighway uses: in Alaska, marine use of gasoline and special fuel is taxed at $5 per gallon; others partially refunded as follows: 9.8 cents of the 12.8 cent tax for commercial fishing use in Florida; full refund of tax used in motor boats in Kentucky; full refund of the 20 cents tax for gasoline used in commercial fishing boats only in Louisiana; 19 cents of the 20 cent tax is refunded for industrial use in North Dakota. Aviation gasoline in Missouri is fully refunded if used for commercial or agricultural purposes.

9/ In Arizona and Montana, Federal military highway use is taxed, while nonhighway use is refunded. In Arkansas, sales to official U.S. Government agencies for use in official U.S. Government vehicles is exempt. In California, Louisiana, and Washington, quantities sold to the armed forces for use in aircraft or ships or for use outside of the State are exempt. In Nevada, sales for use in vehicles of the armed forces are exempt.

10/ Closed portions of roads under repair are not public highways.

11/ Variable tax rate as of January 1, 2001

12/ Rate consists of a fixed rate of 4 cents per gallon plus a base rate of 6.9 cents per gallon of motor fuel which is indexed to the CPI-U and currently yields a 9.0 cents per gallon rate.

There is an additional State imposed State Comprehensive Enhanced Transportation System (SCETS) Tax that varies by county from 0 to 4.8 cents per gallon which is not included in rate shown.

13/ Gasoline is tax exempt if purchased in bulk lots of over 300 gallons in Wisconsin, 500 gallons or more in Florida (from a terminal supplier or wholesaler) and West Virginia; and 6,000 gallons or more in Louisiana.

14/ It is exempt if contractor holds a cost-plus-fixed-fee contract with the U.S. Government.

15/ Aviation gasoline sales in these States are generally exempt when purchased in large quantities or at specified airports.

16/ Aviation refunds are on a sliding scale ranging from 15 cents per gallon on the first 50,000 gallons to 19.5 cents per gallon over 200,000 gallons in Minnesota. Counties or municipalities refund 2 cents per gallon to consumers on fuel used at their publicly owned airports in excess of 10,000 gallons per month in Wyoming.

17/ No refunds are paid on fuel used in highway construction or maintenance.

18/ Thirty-six months after the end of the fiscal year for agriculture, volunteer fire, ambulance, etc., and political subdivisions.

19/ The 4.85 cents per gallon consumer sales and service tax is not refundable and aviation use is not exempt.