

STATE GASOLINE TAX LOSS AND EXPENSE ALLOWANCES 1/

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

TABLE MF-103
STATUS AS OF JANUARY 1, 1998

STATE	ALLOWANCES FOR ACTUAL LOSSES					FLAT PERCENTAGE ALLOWANCE FOR LOSSES IN STORAGE AND HANDLING				ALLOWANCE FOR LOSSES IN HANDLING AND COLLECTION EXPENSE				ALLOWANCE TO WHOLESALERS FOR COLLECTION EXPENSE (LOSS NO CONSIDERATION)		
	BY DESTRUCTION	TO WHOLESALER				TO RETAILER 2/	TO WHOLESALER		TO RETAILER		TO WHOLESALER		TO RETAILER		METHOD	PERCENTAGE OF QUANTITY TAXABLE
		IN STORAGE AND HANDLING					METHOD	PERCENTAGE	METHOD	PERCENTAGE	METHOD	PERCENTAGE	METHOD	PERCENTAGE		
		NO SPECIFIED PERCENTAGE	MAXIMUM PERCENTAGE SPECIFIED	METHOD	PERCENTAGE											
Alabama	EX	EX	-	-	-	EX	2	-	-	-	-	-	-	EX	2	
Alaska	EX	EX	-	-	EX	-	-	-	-	-	-	-	-	EX	1	
Arizona	RE	RE	RE	T	-	-	-	-	-	-	-	-	-	-	-	
Arkansas	RE	-	-	-	-	EX	3	-	-	-	-	-	-	-	-	
California	EX	EX	-	-	-	-	-	-	-	-	-	-	-	-	-	
Colorado	EX	-	-	-	-	-	-	-	-	EX	2 (R)	EX	1 (R)	EX	0.5 (R)	
Connecticut	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Delaware	EX	EX	-	-	-	EX	1 (R)	-	-	-	-	-	-	-	-	
Dist. of Col.	EX	-	EX	2 (R)	-	-	-	-	-	-	-	-	-	-	-	
Florida	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.1	
Georgia	EX	-	-	-	-	-	-	RE	2 (T)	EX	1 (T)	-	2 (T)	-	-	
Hawaii	-	-	-	-	-	EX	1 (D)	-	-	-	-	-	-	-	-	
Idaho	EX or RE	-	-	-	-	-	-	-	-	EX	1 (D)	EX	1 (R)	-	-	
Illinois	EX	-	-	-	RE	-	-	-	-	-	-	-	-	EX	2	
Indiana	EX	-	-	-	RE	EX	1.6	-	-	EX	1.6	-	-	-	-	
Iowa	RE	RE	-	-	RE	-	-	-	-	EX	1.6 (T)	-	-	-	-	
Kansas	RE	-	-	-	-	EX	2.5	-	-	-	-	-	-	-	-	
Kentucky	RE	-	-	-	-	EX	0.75 Max.	-	-	EX	2.25 (T)	-	-	-	-	
Louisiana	RE	-	-	-	-	EX	3 (T)	-	-	-	-	-	-	-	-	
Maine	EX	-	-	-	-	EX	2 (T)	RE	0.5 (T)	-	-	-	-	-	-	
Maryland	EX or RE	-	-	-	RE	-	-	-	-	EX	1 (T)	-	-	-	-	
Massachusetts	EX or RE	-	EX	1 (R)	-	-	-	-	-	-	-	-	-	-	-	
Michigan	RE	-	-	-	-	EX	1.33 (T)	EX	.67 (T)	-	-	-	-	-	-	
Minnesota	RE	EX or RE	-	-	-	EX	2 (T)	EX	1 (T)	-	-	-	-	-	-	
Mississippi	EX or RE	-	-	-	-	EX	2 (T)	-	-	-	-	-	-	-	-	
Missouri	EX or RE	-	-	-	RE	-	-	-	-	EX	3 (R)	-	-	-	-	
Montana	RE	-	-	-	-	-	-	-	-	EX	1 (T)	-	-	-	-	
Nebraska	RE	-	-	-	RE	EX	3 (R)	-	-	-	-	-	-	EX	2 to 0.5	
Nevada	RE	-	-	-	-	-	-	-	-	EX	2 (T)	-	-	-	-	
New Hampshire	EX	-	-	-	-	-	-	RE	1 (R)	-	-	-	-	-	-	
New Jersey	EX	EX	-	-	-	-	-	-	-	-	-	-	-	-	-	
New Mexico	RE	-	-	-	RE	-	-	-	-	-	-	-	-	-	-	
New York	EX or RE	-	EX	2 (T)	-	-	-	-	-	-	-	-	-	-	-	
North Carolina	EX or RE	EX or RE	-	-	-	-	-	-	-	EX	2 to 1 (R)	-	-	-	-	
North Dakota	EX	-	EX	1 (R)	-	-	-	EX	1 (D)	-	-	-	-	EX	2	
Ohio	RE	-	-	-	-	EX	2 (R)	RE	1 (R)	-	-	-	-	-	-	
Oklahoma	EX	EX	-	-	-	-	-	-	-	-	-	-	-	EX	2.5	
Oregon	EX	EX	-	-	-	-	-	-	-	-	-	-	-	-	-	
Pennsylvania	EX or RE	EX	-	(D)	EX or RE	-	-	-	-	-	-	-	-	EX	2 to 0.5	
Rhode Island	EX	EX	-	-	-	-	-	-	-	-	-	-	-	-	-	
South Carolina	EX	EX	-	-	-	EX	1	-	-	-	-	-	-	EX	2.65	
South Dakota	EX	-	-	-	-	-	-	-	-	EX	2.25 (R)	-	-	-	-	
Tennessee	RE	-	-	-	-	-	-	-	-	EX	1 (T)	EX	0.5 (T)	-	-	
Texas	EX or RE	-	EX	-	RE	EX	-	EX	-	EX	-	-	-	EX	1	
Utah	-	-	-	-	-	EX	2 (R)	-	-	-	-	-	-	-	-	
Vermont	EX	-	EX	-	-	EX	-	-	-	-	-	-	-	-	-	
Virginia	RE	-	-	-	RE	RE	-	-	-	-	-	-	-	EX	0.5	
Washington	-	-	-	-	-	EX	0.25 (T)	-	-	-	-	-	-	-	-	
West Virginia	RE	-	-	-	RE	RE	0.5 (T)	RE	0.5 (T)	-	-	-	-	-	-	
Wisconsin	RE	-	-	-	-	EX	1.25 (T)	RE	0.5 (T)	-	-	-	-	-	-	
Wyoming	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

1/ Allowance is made as an exemption (EX) or as a refund (RE). The symbols in parentheses, accompanying the percentages, have the following significance:
(D) - gross quantity sold; (R) - gross quantity received or produced; (S) - sales to other distributors; (T) - quantity taxable. See page 2 of the Table for Remarks.
2 Allowance is for actual losses caused by destruction or during storage and handling.

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STATE	REMARKS
Alabama	Allowance for loss due to evaporation shrinkage is 2 percent on all gasoline taxes paid, not to exceed \$500 in any one calendar month. The collection allowance is 2 percent of the first \$ 5,000 of tax owed and 1 percent of all taxes over \$ 5,000 not to exceed \$ 400 in any one calendar month. These allowances apply to 16 cents of the 18 cents per gallon gasoline tax.
Alaska	Allowance for collection expenses is 1 percent of tax due, not to exceed \$ 100 per month.
Arizona	
Arkansas	Allowance for losses in storage and handling is 3 percent of first million gallons only and none in excess thereof.
California	Actual loss is exempt, but if handling and storage loss cannot be established accurately, a normal loss of 0.5 percent of throughput is allowed. Tax paid loss is used to offset tax paid gain.
Colorado	Tax may be refunded or credit may be given on losses beyond the control of the distributor of tax-paid fuel in excess of 100 gallons. Distributors receive allowance of 2 percent for handling and collection expenses, but must pass on 1 percent to retailers. The 0.5 percent allowance is to wholesalers for collection expenses and bad debts and is calculated after deduction of the 2 percent allowance for handling and collection expenses.
Connecticut	
Delaware	Allowance for losses in storage and handling is limited to a maximum of 1 percent (gasoline) or 0.5 percent (special fuel) of the beginning inventory plus receipts over a 12-month period.
Dist. of Col.	
Florida	Terminal supplier granted a 0.2 percent collection allowance against the 12.8 cents per gallon state tax on gasoline if terminal supplier has allowed 50 percent of such collection allowance to the licensed purchaser (a wholesaler).
Georgia	Allowance is made on the first 5.5 cents per gallon tax paid by the retailer to the supplier, and by the wholesaler to the State.
Hawaii	
Idaho	Allowance for collection expenses is limited to actual cost of collection, not to exceed 2 percent.
Illinois	Allowances for actual losses apply to gasoline only. Gasoline distributors claim a flat percentage allowance of 1.6 percent for losses in storage and handling and collection expenses. Special fuel dealers claim a flat 1.6 percent for losses in handling and collection expenses.
Indiana	Distribution allowance of .4 percent is retained by supplier, and 1.2 percent is credited back to the distributor.
Iowa	Allowance is also made to licensed users.
Kansas	Allowance is made for losses of 100 gallons or more by loss or destruction beyond the control of the distributor.
Kentucky	Allowance of 0.75 percent is the maximum allowance to terminal operators for evaporation, shrinkage, or unaccountable losses.
Louisiana	Allowance is made for losses of 100 gallons or more by loss or destruction by fire or accident. The 3 percent allowance applies to only 1 cent of the tax. There is also an allowance to bonded jobbers on 4 cents of the tax.
Maine	
Maryland	Allowance for handling losses of 1 percent of the first 10 cents of the tax paid.
Massachusetts	
Michigan	
Minnesota	
Mississippi	For gasoline - actual loss less 2 percent (750 gallon minimum claim), for liquefied or compressed gas - actual loss, for other fuel - actual loss (750 gallon minimum claim).
Missouri	
Montana	
Nebraska	For actual losses, retailer may apply to the Sundry Claims Committee for full refund of tax paid. Allowance of 3 percent of first 75,000 gallons and 2 percent of all gallons over 75,000 gallons monthly.
Nevada	
New Hampshire	
New Jersey	
New Mexico	
New York	No allowance is made for losses in storage and handling on shipments direct from supplier to customer. Allowance is not to exceed 2 percent of taxable quantity stored.
North Carolina	Allowance for losses in handling and collection expenses may be claimed by distributors who compute tax liability on the basis of quantity purchased. Allowance is 2 percent on the first 150,000 gallons, 1.5 percent on the next 100,000 gallons, and 1 percent on the remainder.
North Dakota	Deduction for actual losses may not exceed 1 percent of total gallonage purchased. Commission (collection allowance) is 2 percent of tax due for gasoline and 1 percent not to exceed \$300 per month for special fuels.
Ohio	
Oklahoma	
Oregon	Allowance for loss by destruction is made to licensed dealers and subdealers only.
Pennsylvania	No allowance is made for losses in storage and handling on shipments direct from supplier to customer. Allowance is not to exceed 2 percent of taxable quantity stored. Only to Pennsylvania-registered distributors. Same for retailer if retailer is part of registered distributor.
Rhode Island	
South Carolina	Importers, for their own use within State, are allowed an exemption of 1 percent of gross quantity received to cover loss. Collection expense deduction is 2.65 percent of the tax, not to exceed \$ 750 per month for domestic oil companies.
South Dakota	
Tennessee	
Texas	Allowance is made for losses of 100 gallons or more by loss or destruction by fire or accident. For gasoline and diesel fuel; allowance of 2 percent to distributor for collection expense, for liquefied petroleum gas; allowance of 1 percent to permitted dealers for collection expenses.
Utah	
Vermont	Actual loss if tax is paid in Vermont. Percentage applies only to fuels received on which tax has not been paid in Vermont.
Virginia	Refund of 1 percent allowed on tax-paid fuel transferred within the State from one dealer to another when such fuel passes through a bulk storage plant in the State. Allowance for collection expenses is 0.5 percent of tax due, not to exceed \$ 500 per month.
Washington	
West Virginia	
Wisconsin	There is also an allowance of 0.1 percent to the supplier for losses in storage and handling.
Wyoming	