

# MOTOR-FUEL TAX PROVISIONS ON INTERSTATE MOTOR CARRIERS 1/

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

TABLE MF-104  
STATUS AS OF JANUARY 1, 1998

STATE	TAX RATE 2/ (CENTS PER GALLON)			COLLECTION AGENCY	REMARKS
	GASOLINE	DIESEL	LPG		
Alabama	16	17	-	Department of Revenue Motor Vehicle Division	In addition, Alabama charges a 2 cent per gallon inspection fee on gasoline, diesel, and gasohol.
Alaska	-	-	-	-	Due to its unique geographical position, Alaska is not an IFTA jurisdiction.
Arizona		27		Department of Transportation,	
Arkansas	18.5	18.5	16.5	Department of Finance and Administration, Motor Fuel Tax Section	In addition, Arkansas charges a 2 cent per gallon Environmental Assurance Fee on gasoline, diesel, and gasohol.
California	-	26.3	6	Board of Equalization	IFTA tax rates include a sales tax equivalent amount (which includes local sales taxes).
Colorado	22	20.5	20.5	Department of Revenue	
Connecticut	36	18	0	Department of Revenue Services	
Delaware	23	22	22	Department of Transportation, Motor Fuel Tax Administration	
Dist. of Col.	-	-	-	Department of Finance and Revenue	District of Columbia is not a member of IFTA, DC carriers may register in another IFTA jurisdiction if acceptable to that jurisdiction. Non-IFTA tax rates on gasoline, diesel and LPG are 20 cents per gallon.
Florida	15.07	27.07	-	Department of Highway Safety and Motor Vehicles	These rates include a 2.07 cents per gallon State Pollutants Tax. Liquefied petroleum gas is subject to the State general sales tax.
Georgia	10.46	10.46	10.46	Revenue Department, Motor Fuel Tax Unit	These rates include a second level tax (sales tax) calculated at 3 percent of the average quarterly retail price.
Hawaii	-	-	-	-	Due to its unique geographical position, Hawaii has no IFTA interaction.
Idaho	-	25	18.1	Tax Commission	IFTA tax rates are higher, but the difference is refunded upon use of the fuel in-state.  Motor carriers pay an additional 11¢ per gallon surcharge.
Illinois	24.6	27.4	25.1	Department of Revenue	
Indiana	16	16	16	Department of Revenue, Special Tax Division, Motor Carrier Services Section	
Iowa	20	22.5	20	Department of Transportation	
Kansas	18	20	17	Department of Revenue, Motor Fuel Tax Section	In addition to the rates shown a 2 percent surtax (currently 2.2 cents) on gasoline and a 4.7 percent surtax (currently 5.2 cents) on special fuels are imposed on vehicles with three or more axles. An additional 2.85 cents per mile applies to vehicles with a combined licensed weight over 59,999 pounds.
Kentucky	15	12	15	Transportation Cabinet, Department of Vehicle Regulation	
Louisiana	20	20	16	Department of Revenue, Excise Tax Division	
Maine	-	20	18	Commercial Vehicle Center	
Maryland	23.5	24.25	23.5	Comptroller, Motor Fuel Tax Division	
Massachusetts	21	21	10	Massachusetts Department of Revenue	
Michigan	-	15	-	Department of Treasury, Motor Fuel Tax Division	
Minnesota	20	20	15	Department of Public Safety	

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	GASOLINE	DIESEL	LPG		
Mississippi	18	18	17	State Tax Commission	In addition, Mississippi charges a 0.4 cent per gallon dedicated to the Groundwater Protection Trust Fund on gasoline, diesel, and gasohol.
Missouri	-	17	17	Highway Reciprocity Commission	
Montana	27	27.75	-	Department of Transportation	Use of liquefied petroleum gases is subject to an annual fee or a trip permit.
Nebraska	24.6	24.6	24.6	Department of Motor Vehicles	
Nevada	-	27	22	Department of Motor Vehicles and Public Safety	These rates do not include Nevada's .75 cent per gallon Petroleum Discharge Fee.
New Hampshire	-	18	-	Department of Safety	In addition, New Hampshire charges a 1.5 cent per gallon Oil Discharge and Disposal Cleanup Fee on gasoline, diesel, and gasohol.
New Jersey	14.5	17.5	9.25	Division of Motor Vehicles	These rates include the New Jersey Petroleum Products Receipt Tax.
New Mexico	-	18	6	Taxation and Revenue Department	In addition, New Mexico charges a Petroleum Products Loading Fee of \$150 per 8,000 gallons.
New York	30.7	32.25	16.1	Department of Taxation and Finance	The rate shown is a composite of the regular motor fuel gallonage tax, the petroleum business tax (except for LPG), plus the motor carrier road tax of 7 percent of the average retail sales price.
North Carolina	22.3	22.3	22.3	Department of Revenue	
North Dakota	20	20	20	Commissioner, Department of Transportation	A special excise tax of 2% is imposed on all sales of special fuel (diesel or LPG) that are exempted from the volume tax if the fuel is sold for use in the State.
Ohio	22	22	22	Department of Taxation	Commercial vehicles formerly subject to the highway use tax pay an additional 3¢ per gallon.
Oklahoma	16	13	16	Tax Commission	In addition, Oklahoma charges a 1 cent per gallon tax dedicated to the Petroleum Underground Tank Release Environmental Cleanup Indemnity Fund.
Oregon	-	-	-	Department of Transportation	Vehicles under the jurisdiction of the Public Utilities Commissioner and paying motor-carrier weight-distance taxes are exempt from payment of the motor fuel tax. The State offers IFTA services to its "Home-State" motor carriers.
Pennsylvania	25.9	30.8	25.9	Department of Revenue	
Rhode Island	28	28	28	Department of Administration, Division of Taxation	In addition, Rhode Island charges a 1 cent per gallon tax for the Underground Storage Financial Responsibility Fund.
South Carolina	16	16	16	Department of Public Safety	
South Dakota	-	21	19	Department of Revenue Division of Motor Vehicles	
Tennessee	20	17	14	Department of Revenue	
Texas	20	20	15	Comptroller of Public Accounts	
Utah	24.5	24.5	-	Tax Commission	The gallonage tax is not required if the user has purchased an exemption certificate.
Vermont	-	17	-	Department of Motor Vehicles, Commercial Vehicle Operations	LPG vehicles are subject to a registration fee 1.75 times the usual fee. Motor carriers pay an additional Special Fuel surtax of 9 cents per gallon.
Virginia	16	16	16	Department of Motor Vehicles	Motor carriers pay an additional surtax of 3.5¢ per gallon.
Washington	23	23	-	Department of Licensing	Use of liquefied petroleum gases is subject to an annual fee or a trip permit.
West Virginia	25.35	25.35	25.35	Department of Tax and Revenue	
Wisconsin	27.8	27.8	18.2	Department of Transportation	Includes a 4 cent per gallon petroleum storage tank assessment.
Wyoming	8	8	-	Department of Transportation	In addition, Wyoming charges 1 cent per gallon Underground Storage Corrective Action Account fee on gasoline, diesel, and gasohol. Liquefied petroleum gas is subject to the State general sales tax.

1/ The rates shown here are IFTA rates, which do not include motor fuel inspection or environmental fees, and local taxes applied Statewide, which are included in the other tables in this series and in tables such as the MF-121T. See Tables MF-101 and MF-102 for provisions governing the taxation of gasoline and special fuels.

2/ Rates shown are as of January 1, 1998. See Table MF-121T for more detail on the motor fuel gallonage taxes and sales taxes applicable to motor fuel.