

**STATE LICENSES AND FEES IMPOSED
ON WHOLESALE DISTRIBUTORS OF MOTOR FUEL 1/**

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

TABLE MF-107
STATUS AS OF JANUARY 1, 1998

STATE	TYPE	TERM	RATE	ADMINISTRATIVE AGENCY	DISPOSITION OF REVENUE 2/	REMARKS
Alabama	License filing fee, gasoline License filing fee, special fuels License for brands sold	Continuous Continuous Oct. 1 - Sept. 30	\$ 5.00 5.00 10.00	Department of Revenue Department of Revenue Department of Agriculture and Industries	Public Road and Bridge Fund General Fund Agricultural Fund, \$175,000 monthly; remainder, 13.87 % to counties, \$408,981 to Public Road and Bridge Fund; remainder, 2.76 % to municipalities, balance to Public Road and Bridge Fund	- - License required for each brand.
Alaska	Qualified dealers must be licensed and bonded	Annual (fiscal year)	-	Department of Revenue	State General Fund	License required to sell tax-exempt fuel
Arizona	Distributor license	Annual	50.00	Department of Transportation, Motor Vehicle Division	Highway User's Revenue Fund	License required for imports of gasoline, aviation gasoline, diesel and refining or blending.
Arkansas	Operating license, gasoline distributor Operating license, distillate special fuels supplier Operating license, liquefied gas special fuels supplier Liquefied Petroleum Gas Board permit-Class 8	Continuous Continuous Continuous Annual	- - - 100.00	Department of Finance and Administration, Motor Fuel Tax Section Liquefied Petroleum Gas Board	- - - Liquefied Petroleum Gas Board Fund	- - - All suppliers and users must be permit holders.
California	Distributor license, gasoline Producer and broker license	Continuous Continuous	- -	Board of Equalization Board of Equalization	Motor Vehicle Fuel Account	- -
Colorado	Special fuel distributor license	Continuous	10.00	Department of Revenue	General Fund	-
Connecticut	Distributor license	Continuous	-	Department of Revenue Services	-	-
Delaware	Gasoline distributor license Special fuel supplier license	July 1 - June 30 July 1 - June 30	10.00 10.00	Motor Fuel Tax Administration Motor Fuel Tax Administration	Transportation Trust Fund Transportation Trust Fund	- -
Dist. of Col.	Importer license	July 1 - June 30	5.00	Department of Finance and Revenue	Highway Trust Fund	-
Florida	Operating license	Annual	30.00	Department of Revenue	General Fund	-
Georgia	Distributor license	Continuous	10.00	Department of Revenue, Motor Fuel Tax Unit	General Fund	-
Hawaii	Distributor license	Continuous	-	Department of Taxation	-	-
Idaho	Operating license	Continuous	50.00	Tax Commission	Tax Commission	-
Illinois	Distributor license Special fuel supplier license	Continuous Continuous	- -	Department of Revenue Department of Revenue	- -	Blenders required to obtain permit and bond. -
Indiana	Licensed distributor	Continuous	varies	Department of Revenue, Special Tax Division	Motor Vehicle Highway Account	License becomes permanent with a minimum distribution of 500,000 gals. annually for in-State distributors. -
Iowa	Suppliers and importer licenses	Continuous	-	Department of Revenue and Finance	Same as other motor fuel revenue (see Table MF-106)	-
Kansas	Distributor license (gasoline, diesel) Retailer license Manufacturer license Importer license Manufacturer license	Continuous Continuous Continuous Continuous Continuous	- - - - -	Department of Revenue, Business Tax Bureau, Motor Fuel Tax Section	- - - - -	- - - - -
Kentucky	Gasoline dealer license Special fuel dealer license Liquefied petroleum gas dealer license	Continuous Continuous Continuous	- - -	Revenue Cabinet Revenue Cabinet Revenue Cabinet	- - -	- - -
Louisiana	Special fuel suppliers license	Continuous	-	Department of Revenue	-	-
Maine	Distributor certificate Exporter certificate Importer certificate	Continuous Continuous Continuous	- - -	State Tax Assessor State Tax Assessor State Tax Assessor	- - -	- - -
Maryland	Operating license, gasoline dealer	Annual, expires May 31	-	Comptroller, Motor Fuel Tax Division	Transportation Trust Fund Waterways Improvement Fund, and Fisheries Research and Development Fund	-
Massachusetts	Distributor license Supplier/user/seller special fuel Unclassified importer Exporter license	Calendar year Calendar year Calendar year Calendar year	100.00 1.00 100.00 100.00	Department of Revenue Department of Revenue Department of Revenue Department of Revenue	Highway Fund - Highway Fund -	- - - -
Michigan	Operating license, supplier terminal, or refinery	Calendar year	10.00	Department of Treasury, Motor Fuel Tax Division	General Fund	-
Minnesota	Operating license	July 1 - June 30	25.00	Department of Revenue, Petroleum Division	General Fund	-
Mississippi	Operating license Storage license	Continuous Calendar year	- Varies	State Tax Commission City or County Tax Collector	General Fund -	- Rate ranges from \$50 to \$250 in relation to storage capacity.
Missouri	Distributor license	Continuous	-	Department of Revenue	Highway Fund	-
Montana	Operating license Gasoline distributor license Special fuel wholesaler license	Calendar year Calendar year Calendar year	See remarks 200.00 200.00	Department of Commerce, Business Regulations, Weights and Measures Division Department of Transportation Department of Transportation	State Special Revenue Fund - -	Fee of \$3 to \$20 per meter (depending on size and type) is in lieu of an inspection fee, and is collected in the same manner as fees on all other types of measuring devices. It is not considered to be a highway user tax. Required only if not a holder of gasoline license.

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Nebraska	Tax credit gasoline license Special fuel dealer license Liquid fuel carrier permit	Continuous Continuous Calendar year	- - 10.00	Department of Revenue Department of Revenue Department of Revenue	- - General Fund	- - No fee if under 1,800 gallons per vehicle
Nevada	Motor fuel dealer's license Special fuel supplier's license	Continuous Continuous	5.00 -	Department of Taxation Department of Motor Vehicles and Public Safety, Motor Carrier Division	Highway Fund -	- -
New Hampshire	Distributor license	Continuous	-	Department of Safety, Road Toll Administration	Highway Fund	-
New Jersey	Distributor license Importer license Exporter license Gasoline jobber license Wholesaler license Motor fuel transporter license Storage facility operator license Seller/user of special fuel	3 Years 3 Years 3 Years 3 Years 3 Years Annual Annual 3 Years	450.00 450.00 450.00 450.00 450.00 50.00 150.00 150.00	Department of Treasury, Division of Taxation	General Fund	- - - - - Land or water conveyance. - -
New Mexico	Operating registration	Continuous	-	Department of Taxation and Revenue, Returns Processing Division	-	Registration issued after filing of bond.
New York	Distributor registration	-	-	Department of Taxation and Finance, Audit Division	-	No license, but distributors must be registered.
North Carolina	Distributor license, gasoline Supplier license, special fuel	Continuous Continuous	- -	Department of Revenue Department of Revenue	- -	If not licensed, tax must be paid directly to supplier at time of purchase. Tax must be paid to supplier by bulk user or reseller.
North Dakota	Operating license, gasoline Operating license, special fuels Special liquefied petroleum gas dealer license	Continuous Continuous Continuous	20.00 10.00 20.00	Tax Commissioner, Motor Fuel Tax Section	General Fund Highway Tax Distribution Fund: State highways 63 %; county roads and city streets 37 %.	- - -
Ohio	Operating license	Continuous	5.00	State Treasurer	General Revenue Fund	-
Oklahoma	Fuel Vendor License	Continuous	-	Oklahoma Tax Commission	-	-
Oregon	Operating license	Continuous	-	Department of Transportation	-	-
Pennsylvania	Distributor permit	June 1 - May 31	-	Department of Revenue	-	-
Rhode Island	Operating license, distributor and exporter	Continuous	-	Department of Administration, Division of Taxation	General Fund	-
South Carolina	Operating license Special fuel supplier license	Continuous Continuous	- -	Department of Revenue Department of Revenue	- -	- -
South Dakota	Distributor license	Annual	-	Department of Revenue, Motor Vehicle Division	-	-
Tennessee	Operating permit Oil depot privilege license Oil peddler wagon	Continuous Annual Annual	- Varies Varies	Department of Revenue Department of Revenue Department of Revenue	- General Fund General Fund	- Renewal on date of beginning business. Rate is 0.05 cent per gallon. -
Texas	Gasoline distributor Diesel fuel supplier	Continuous Continuous	- -	Comptroller of Public Accounts	- -	- -
Utah	Distributor license	Continuous	30.00	Tax Commission	General Fund	-
Vermont	Gasoline distributor license Diesel distributor license	Yearly Yearly	- -	Department of Motor Vehicles Department of Motor Vehicles	-	Wholesaler or retailer who imports, or causes to be imported, motor fuel is classified as a distributor.
Virginia	Dealer license Jobber license	Continuous Continuous	100.00 100.00	Department of Motor Vehicles Department of Motor Vehicles	- -	- -
Washington	Distributor license	Continuous	10.00	Department of Licensing, Pro- Rate and Fuel Tax Services	Motor Vehicle Fund	-
West Virginia	Business registration certificate	July 1 - June 30	15.00	Department of Tax and Revenue, Internal Audition Division	General Revenue Fund	-
Wisconsin	Supplier license	Continuous	-	Department of Revenue	Transportation Fund	-
Wyoming	Operating license, gasoline Operating license, diesel fuel	Annual Continuous	10.00 15.00	Department of Transportation, Gasoline Tax Division	Department of Transportation	- -

1/The licenses and fees given in this table are in most cases for the purpose of defraying the cost of regulating the distribution of motor fuel and allied products. Chain store and general merchandising taxes imposed on general business are not included.

2/Information shown is as reported by the States and may not be complete in some cases.