

# STATE LICENSES AND FEES IMPOSED ON USERS OF MOTOR FUEL 1/

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

TABLE MF-109  
STATUS AS OF JANUARY 1, 1998

STATE	TYPE	TERM	RATE	ADMINISTRATIVE AGENCY	DISPOSITION OF REVENUE 2/	REMARKS
Alabama	International Fuel Tax Agreement (IFTA) Decal	Jan. 1-Dec. 31	\$21.00	Department of Revenue	Public Road and Bridge Fund	Fee set to recover costs of administering International Fuel Tax Agreement
Alaska	Certificate of use	Annual	-	-	-	Certificate is required from buyer to purchase fuel without tax.
Arizona	Special fuel user license	Continuous	10.00	Department of Transportation, Motor Vehicle Division	Highway Users Revenue Fund	-
Arkansas	Gasoline bonded user license	Continuous	-	Department of Finance and Administration, Motor Fuel Tax Section	-	-
	Distillate special fuel user license	-	-		-	-
	Liquefied gas special fuel user permit	Annual	Varies	Apportionment Fund	From \$164 to \$609 (\$130 to \$260 for farm vehicle), based on class of vehicle in lieu of gallonage tax.	
	Liquefied Petroleum Gas Board permit - Class 1		200.00	Liquefied Petroleum Gas Board	Liquefied Petroleum Gas Board Fund	-
California	Special fuel user permit	Continuous	-	Board of Equalization	-	-
Colorado	Special fuel user permit	Calendar year	-	Department of Revenue	General Fund	-
Connecticut	Motor carrier decal	Calendar year	10.00	Department of Revenue Services	Special Transportation Fund	-
Delaware	Special fuel user license	July 1 - June 30	10.00	Department of Transportation, Motor Fuel Tax Administration	Transportation Trust Fund	-
Dist. of Col.	-	-	-	-	-	-
Florida	Motor carrier fuel tax permit	Annual	4.00	Department of Highway Safety and Motor Vehicles	Fuel Tax Collection Trust Fund	Not applicable to motor carriers in other IFTA member jurisdictions.
Georgia	Motor carrier fuel tax permit	Annual	3.00	Department of Revenue, Motor Fuel Tax Unit	General Fund	Fee is per vehicle of more than 2 axes (including buses), road tractors and 2-axle vehicles over 26,000 lbs. g.v.w.
Hawaii	-	-	-	-	-	-
Idaho	Special fuel user permit	Continuous	-	Tax Commission	Tax Commission Administration	-
	IFTA permit	Annual	4.00			-
Illinois	Bulk user of special fuel	Continuous	-	Department of Revenue	-	-
Indiana	Eligible purchaser	Continuous	-	Special Tax Division	Motor Vehicle Highway Account	-
Iowa	CNG and LPG user license	Continuous	-	Department of Revenue and Finance	-	-
Kansas	Refund permit	3 Years	6.00	Department of Revenue, Motor Fuel Tax Section	General Fund	-
	Liquefied petroleum license		5.00			-
	Interstate motor fuel user license		-	-	-	
	Motor carrier fuel trip permit	1 Trip through State	10.00	Department of Revenue	State highway fund	Authorized in lieu of motor fuel tax
Kentucky	Motor carrier fuel tax permit	Annual	-	Transportation Cabinet	Road Fund	Short-term permits available for buses and any truck or tractor-trailer combination with 3 or more axes.
Louisiana	Special fuel user license	Continuous	-	Department of Revenue	-	-
Maine	Special fuel user license/decal	Annual	5.00 per truck	Bureau of Motor Vehicles	State highway fund	-
Maryland	Special fuel user license	Annual	-	Comptroller, Motor Fuel Tax Division	Transportation Trust Fund, Waterways Improvement Fund and Fisheries Research and Development Fund.	-
Massachusetts	IFTA permit	Calendar year	8.00	Department of Revenue	Highway Fund	Fee is per motor carrier fleet.
	Special fuel supplier license		1.00			-
	Special fuel user-seller license		1.00			-
Michigan	Diesel motor carriers (3 or more axes, over 24,000 pounds)	April 1 - March 31	92.00	Department of Treasury, Motor Fuel Tax Division	Transportation Fund	Pays 6 cents per gallon less at pump. Quarterly report required.
	Resident fee		25.00			
Minnesota	Special fuel bulk purchaser license	Dec. 1 - Nov. 30	25.00	Department of Revenue, Petroleum Division	General Fund	-
Mississippi	-	-	-	-	-	-
Missouri	Special fuel user license	Continuous	-	Department of Revenue	-	-
Montana	Special fuel user license	Calendar year	-	Department of Transportation	-	-
	IFTA license	Calendar year	-	Department of Transportation	-	-

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Nebraska	Permit to purchase tax credit	Continuous	1.00	Department of Revenue	Administrative Expense of Tax	No credit for less than 40 gallons purchased.
	Gasoline interstate carrier permit		1.00		Credits General Fund	
	Trip permit	72 Hours	10.00		-	
	Special fuel user permit	Annual	60.00		Highway Trust Fund	3 percent administration fee for County Treasurer.
Nevada	Special fuel user's license	Calendar year	-	Department of Motor Vehicles and Public Safety, Motor Carrier Division	-	-
New Hampshire	Special fuel user license	Jan. 1 - Dec. 31	5.00	Department of Safety, Road Toll Administration	Highway Fund	-
New Jersey	Special fuel seller/user license	3 years	150.00	Division of Taxation	General Fund	-
New Mexico	Temporary special fuel user permit	48 hours	5.00	Motor Transportation Division	Road Fund	Fee is per vehicle.
New York	-	-	-	-	-	-
North Carolina 3/	Highway fuel use tax registration	Annual	-	Department of Revenue, Motor Fuel Tax Division	-	Applies to vehicles with 3 or more axles, 2-axle vehicles over 26,000 lbs. g.v.w., and combinations over 26,000 lbs. g.v.w
North Dakota	Motor fuel importer for use license	2 Years, expires on June 30 of odd year	15.00	Tax Commissioner, Motor Fuel Tax Section	Highway Tax Distribution Fund	-
Ohio	-	-	-	-	-	-
Oklahoma	Special fuel user license	Continuous	-	Tax Commission	-	-
	Motor fuel importer for use license (also diesel)	-	-	-	-	-
Oregon	Special fuel user license	Continuous	-	Department of Transportation	-	No license required for vehicle with gross combined weight less than 26,000 lbs. if tax paid at time of sale.
Pennsylvania	Special fuel dealer-user license	Continuous	-	Department of Revenue	-	-
Rhode Island	-	-	-	-	-	-
South Carolina	-	-	-	-	-	-
South Dakota	Special fuel user license	Annual	-	Department of Revenue, Motor Vehicle Division	-	-
Tennessee	Limited user permit	Continuous	-	Department of Revenue	-	-
Texas	Refund filing fee	-	1.50	Comptroller of Public Accounts	Comptroller's enforcement	-
	Interstate trucker, gasoline and diesel fuel	Continuous	-			-
	Interstate trucker permit, liquefied gas	Continuous	-			-
	Diesel fuel user	Continuous	-			-
	Diesel prepaid user and liquefied gas prepaid user	Annual	-			-
						Prepaid annual rate based on vehicle weight.
Utah 4/	Special fuel user permit	Annual	-	Tax Commission	Transportation Fund	-
Vermont	Special fuel powered motor vehicle license fee	Annual	See remarks	Department of Motor Vehicles	Transportation Fund	Fuel user license incorporated into registration fee (Vermont registered only). Fuel user license required for vehicles registered in other States. (See also Table MV-103.)
Virginia	Bulk user license	Continuous	-	Department of Motor Vehicles	-	-
Washington	IFTA license	Annual	-	Department of Licensing, Prorate and Fuel Tax Services	Motor Vehicle Fund	-
	Refund permit	Continuous	-		-	
West Virginia	Motor carrier road tax and/or IFTA decal	Jan. 1 - Dec. 31	5.00	Department of Transportation, Division of Motor Vehicles	State Road Fund	Fee is per vehicle.
Wisconsin	Supplier license	Continuous	-	Department of Revenue	Transportation Fund	-
Wyoming	Special fuel user license	Continuous	10.00	Department of Transportation	Department of Transportation	-

1/The licenses and fees given in this table are in most cases for the purpose of defraying the costs of regulating the distribution of motor fuel and allied products. Several States provide temporary user permits for vehicles that are not customarily operated in the State. These temporary permits are not shown in this table.

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

3/Only vehicles weighing 26,000 pounds or more or having three or more axles are required to carry a permit.

4/Interstate trucks weighing 26,000 lbs. or more or having 3 or more axles are required to carry a permit. If licensed under IFTA, no fee is charged. Otherwise fees are \$40.00 for combination truck and \$20.00 for single-unit truck.