



U. S. Department
of Transportation

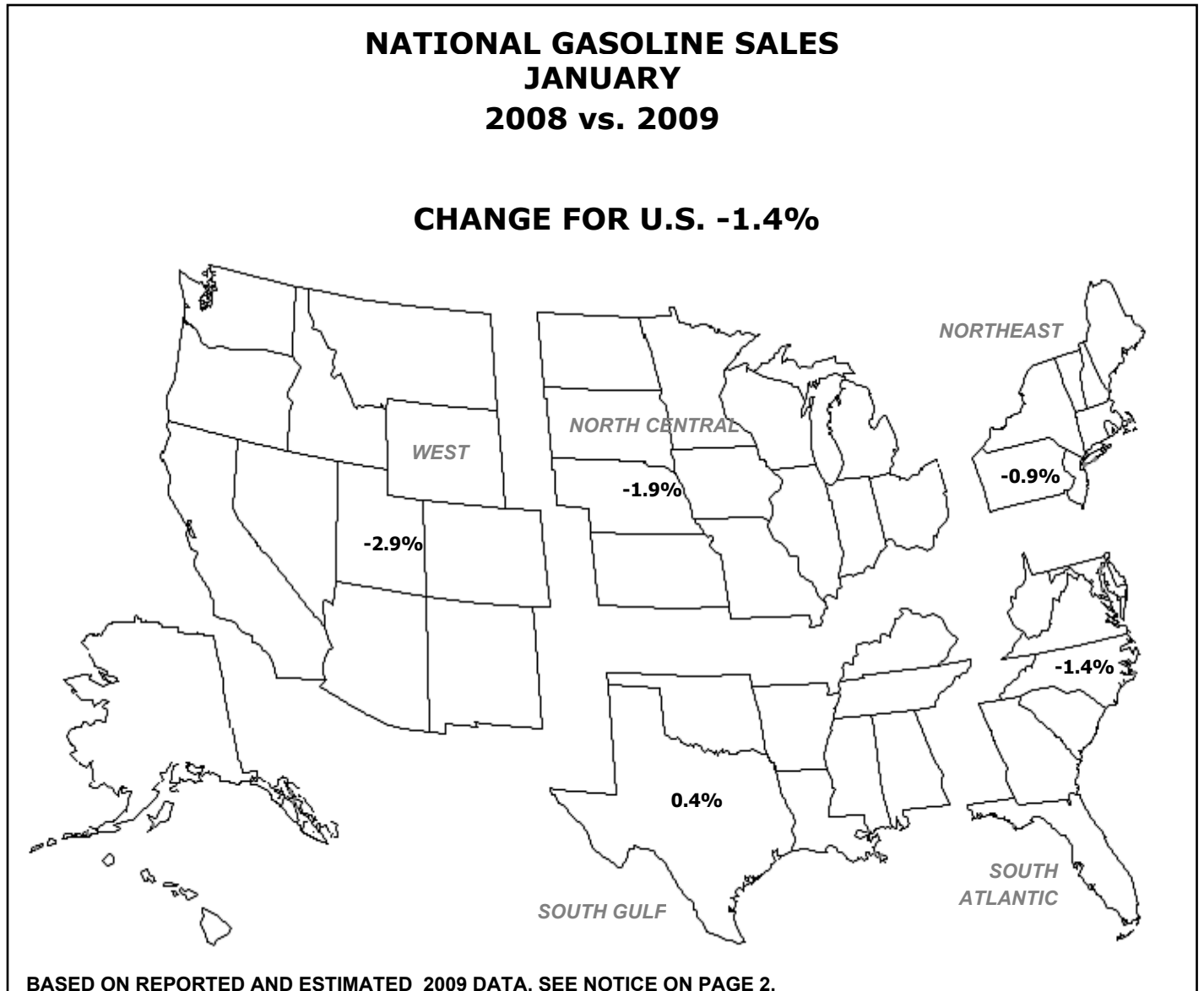
**Federal Highway
Administration**

Office of Highway
Policy Information

Created On: 6/2/2009

MONTHLY MOTOR FUEL REPORTED BY STATES

JANUARY 2009



ELECTRONIC TABLES AVAILABLE ON THE INTERNET

The tables in this report can be found each month on the Office of Highway Policy Information webpage under **Products and Publications**. The publication is entitled "**Monthly Motor Fuel Reported by States.**"

The Address is: <http://www.fhwa.dot.gov/ohim/mmfr/mmfrpage.htm>

QUESTIONS ABOUT THE REPORT

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IMPORTANT NOTICE

The Monthly Motor Fuel Reported by States report is only available on the FHWA Office of Highway Policy Information Website at the following address:

<http://www.fhwa.dot.gov/ohim/mmfr/mmfrpage.htm>

Data in the tables are subject to change because the States may revise and update their data. Effective with the May, 2005 report, the table MF-121T will no longer show tax rate changes during the year. The table only show the most current tax rate and the effective date.

In the event that a State has not yet reported data, the tables MF33G, MF33GA, MF33SF, and the Cover Sheet of this report will show estimates based on the State's previous years' data and that State's region percent change. If the previous year's data is unavailable, the estimate will be based on two years back. Estimated data for States are in bold fonts.

Motor Fuel Trends

Created On: 06/02/2009

January 2009 Reporting Period

Gasoline Sales

Based on State-reported data (37 entities) and estimated data where States did not report, gasoline consumption for January 2009 changed by -1.4 percent compared to the same period in 2008. 1/

The gasoline volume shown in this report is a cumulative tabulation of gross volume reported by wholesale distributors to State motor fuel tax agencies. It includes highway use, nonhighway use and losses. There is a lag of up to 6 weeks between the wholesale transactions reported and retail sales to consumers. Travel trends are reported monthly in *Traffic Volume Trends* based on actual traffic counts at permanent traffic recorders operated by the State highway agencies and reflect highway use of fuel. The vehicle-miles reported include all vehicles, regardless of fuel type. While data in both reports reflect changes in trends, large monthly changes can be caused by exceptional weather conditions, variations in timing of holidays, or processing delays.

Motor Fuel Taxation

All States levy volume taxes on gasoline and diesel fuel. The rates in effect for 2009 are shown in Table MF-121T. The gasoline rates vary from a low of 0 cents per gallon to 37.5 cents with an average of 20.7 cents. Seven States provide for full or partial exemptions for gasohol, a blend of 90 percent gasoline and 10 percent fuel alcohol. Diesel fuel rates vary from 0 cents to 43.4 cents per gallon.

Traditionally, State fuel tax rates could only be changed with legislation, but 10 States now have variable rate motor fuel taxes. These taxes are adjusted at specified intervals-annually, semiannually, or quarterly-usually on Table MF-121T. Adjustments to variable rate taxes are announced by State tax agencies shortly before the effective date of the change.

1/ This percentage change is a comparison for those States for which data are available for the report month. However, the percentage change on the national map is a comparison of cumulative data for all States (reported and estimated) for which both 2008 and 2009 data are available.

COMPARISON OF GROSS VOLUME OF GASOLINE REPORTED BY STATES 1/

TABLE MF-33G

Created On: 06/02/2009

(GALLONS)

January 2009 Reporting Period

STATE	JANUARY 2009 (37 Entities)	CALENDAR YEAR CUMULATIVE		FEBRUARY 2009 (0 Entities)	CALENDAR YEAR CUMULATIVE			MARCH 2009 (0 Entities)	CALENDAR YEAR CUMULATIVE	
	VOLUME 3/	VOLUME	PERCENT CHANGE 2/	VOLUME 3/	VOLUME	PERCENT CHANGE 2/	VOLUME 3/	VOLUME	PERCENT CHANGE 2/	
Alabama	217,370,845	217,370,845	0.2	-	-	0.0	-	-	0.0	
Alaska	22,012,404	22,012,404	-0.8	-	-	0.0	-	-	0.0	
Arizona	230,841,517	230,841,517	-2.9	-	-	0.0	-	-	0.0	
Arkansas	112,251,679	112,251,679	-1.4	-	-	0.0	-	-	0.0	
California	1,213,834,344	1,213,834,344	-1.8	-	-	0.0	-	-	0.0	
Colorado	168,847,894	168,847,894	1.7	-	-	0.0	-	-	0.0	
Connecticut	122,214,308	122,214,308	-1.1	-	-	0.0	-	-	0.0	
Delaware	35,167,084	35,167,084	-1.0	-	-	0.0	-	-	0.0	
District of Columbia	9,276,650	9,276,650	-12.2	-	-	0.0	-	-	0.0	
Florida	697,512,793	697,512,793	-0.5	-	-	0.0	-	-	0.0	
Georgia	397,658,229	397,658,229	0.9	-	-	0.0	-	-	0.0	
Hawaii	46,326,101	46,326,101	19.5	-	-	0.0	-	-	0.0	
Idaho	50,277,352	50,277,352	-18.6	-	-	0.0	-	-	0.0	
Illinois	422,324,546	422,324,546	0.0	-	-	0.0	-	-	0.0	
Indiana	238,953,303	238,953,303	-6.1	-	-	0.0	-	-	0.0	
Iowa	128,016,958	128,016,958	-2.5	-	-	0.0	-	-	0.0	
Kansas	94,263,253	94,263,253	1.2	-	-	0.0	-	-	0.0	
Kentucky	171,410,486	171,410,486	-1.6	-	-	0.0	-	-	0.0	
Louisiana	179,372,605	179,372,605	0.4	-	-	0.0	-	-	0.0	
Maine	63,439,172	63,439,172	-0.9	-	-	0.0	-	-	0.0	
Maryland	217,447,520	217,447,520	-1.4	-	-	0.0	-	-	0.0	
Massachusetts	225,266,269	225,266,269	-1.7	-	-	0.0	-	-	0.0	
Michigan	364,046,843	364,046,843	-2.7	-	-	0.0	-	-	0.0	
Minnesota	210,315,410	210,315,410	-1.9	-	-	0.0	-	-	0.0	
Mississippi	126,470,594	126,470,594	-4.5	-	-	0.0	-	-	0.0	
Missouri	245,604,840	245,604,840	-4.6	-	-	0.0	-	-	0.0	
Montana	37,310,305	37,310,305	4.3	-	-	0.0	-	-	0.0	
Nebraska	64,635,311	64,635,311	-0.5	-	-	0.0	-	-	0.0	
Nevada	89,970,956	89,970,956	-0.1	-	-	0.0	-	-	0.0	
New Hampshire	58,800,078	58,800,078	-5.2	-	-	0.0	-	-	0.0	
New Jersey	343,046,004	343,046,004	-0.9	-	-	0.0	-	-	0.0	
New Mexico	70,420,024	70,420,024	-2.9	-	-	0.0	-	-	0.0	
New York	488,033,059	488,033,059	0.0	-	-	0.0	-	-	0.0	
North Carolina	345,697,026	345,697,026	-3.2	-	-	0.0	-	-	0.0	
North Dakota	28,513,504	28,513,504	0.0	-	-	0.0	-	-	0.0	
Ohio	403,773,283	403,773,283	-1.9	-	-	0.0	-	-	0.0	
Oklahoma	137,312,616	137,312,616	7.3	-	-	0.0	-	-	0.0	
Oregon	93,740,181	93,740,181	-21.7	-	-	0.0	-	-	0.0	
Pennsylvania	398,507,640	398,507,640	-0.9	-	-	0.0	-	-	0.0	
Rhode Island	30,795,768	30,795,768	0.0	-	-	0.0	-	-	0.0	
South Carolina	200,813,851	200,813,851	-3.6	-	-	0.0	-	-	0.0	
South Dakota	38,757,453	38,757,453	21.9	-	-	0.0	-	-	0.0	
Tennessee	275,343,730	275,343,730	3.4	-	-	0.0	-	-	0.0	
Texas	968,217,922	968,217,922	0.0	-	-	0.0	-	-	0.0	
Utah	87,058,774	87,058,774	-2.9	-	-	0.0	-	-	0.0	
Vermont	27,694,254	27,694,254	-0.9	-	-	0.0	-	-	0.0	
Virginia	314,481,513	314,481,513	-2.3	-	-	0.0	-	-	0.0	
Washington	206,933,373	206,933,373	-2.9	-	-	0.0	-	-	0.0	
West Virginia	62,149,802	62,149,802	-2.3	-	-	0.0	-	-	0.0	
Wisconsin	199,888,608	199,888,608	3.3	-	-	0.0	-	-	0.0	
Wyoming	22,516,346	22,516,346	-18.8	-	-	0.0	-	-	0.0	
U.S. Totals 2/	11,004,934,380	11,004,934,380	2.8	-	-	0.0	-	-	0.0	
Puerto Rico	91,787,440	91,787,440	-1.4	-	-	0.0	-	-	0.0	
Grand Total 2/	11,096,721,820	11,096,721,820	2.8	-	-	0.0	-	-	0.0	

1/ Exports and dealer transfers are excluded where possible. Cumulative figures include revisions of data for prior months. Volume includes both gasoline and gasohol.

2/ Percent change is from comparable period of prior year and includes only the States shown. Totals include only those States for which data are shown.

3/ FHWA estimates are in bold fonts. Upon receipt of the State's actual gallons, the State data will automatically be updated upon the next iteration of this report. See the Notice on page 2.

MONTHLY SPECIAL FUEL REPORTED BY STATES - 2009 1/

TABLE MF-33SF
2009 Reporting Period

Created On: 06/02/2009

(GALLONS)

STATE	JANUARY 2/ (36 Entities)	FEBRUARY 2/ (0 Entities)	MARCH 2/ (0 Entities)	APRIL 2/ (0 Entities)	MAY 2/ (0 Entities)	JUNE 2/ (0 Entities)	JULY 2/ (0 Entities)	AUGUST 2/ (0 Entities)	SEPTEMBER 2/ (0 Entities)	OCTOBER 2/ (0 Entities)	NOVEMBER 2/ (0 Entities)	DECEMBER 2/ (0 Entities)	TOTAL
Alabama	51,261,300	-	-	-	-	-	-	-	-	-	-	-	51,261,300
Alaska	28,490,040	-	-	-	-	-	-	-	-	-	-	-	28,490,040
Arizona	67,261,591	-	-	-	-	-	-	-	-	-	-	-	67,261,591
Arkansas	44,288,939	-	-	-	-	-	-	-	-	-	-	-	44,288,939
California	198,211,588	-	-	-	-	-	-	-	-	-	-	-	198,211,588
Colorado	40,231,453	-	-	-	-	-	-	-	-	-	-	-	40,231,453
Connecticut	18,987,518	-	-	-	-	-	-	-	-	-	-	-	18,987,518
Delaware	5,183,777	-	-	-	-	-	-	-	-	-	-	-	5,183,777
District of Columbia	2,515,608	-	-	-	-	-	-	-	-	-	-	-	2,515,608
Florida	112,157,635	-	-	-	-	-	-	-	-	-	-	-	112,157,635
Georgia	99,625,657	-	-	-	-	-	-	-	-	-	-	-	99,625,657
Hawaii	4,602,509	-	-	-	-	-	-	-	-	-	-	-	4,602,509
Idaho	16,996,856	-	-	-	-	-	-	-	-	-	-	-	16,996,856
Illinois	97,005,443	-	-	-	-	-	-	-	-	-	-	-	97,005,443
Indiana	90,381,704	-	-	-	-	-	-	-	-	-	-	-	90,381,704
Iowa	47,734,019	-	-	-	-	-	-	-	-	-	-	-	47,734,019
Kansas	34,984,406	-	-	-	-	-	-	-	-	-	-	-	34,984,406
Kentucky	60,790,739	-	-	-	-	-	-	-	-	-	-	-	60,790,739
Louisiana	50,021,367	-	-	-	-	-	-	-	-	-	-	-	50,021,367
Maine	12,327,959	-	-	-	-	-	-	-	-	-	-	-	12,327,959
Maryland	37,522,344	-	-	-	-	-	-	-	-	-	-	-	37,522,344
Massachusetts	33,321,299	-	-	-	-	-	-	-	-	-	-	-	33,321,299
Michigan	63,316,892	-	-	-	-	-	-	-	-	-	-	-	63,316,892
Minnesota	45,023,999	-	-	-	-	-	-	-	-	-	-	-	45,023,999
Mississippi	47,832,550	-	-	-	-	-	-	-	-	-	-	-	47,832,550
Missouri	64,375,237	-	-	-	-	-	-	-	-	-	-	-	64,375,237
Montana	17,912,446	-	-	-	-	-	-	-	-	-	-	-	17,912,446
Nebraska	27,978,328	-	-	-	-	-	-	-	-	-	-	-	27,978,328
Nevada	25,577,051	-	-	-	-	-	-	-	-	-	-	-	25,577,051
New Hampshire	8,426,923	-	-	-	-	-	-	-	-	-	-	-	8,426,923
New Jersey	69,785,143	-	-	-	-	-	-	-	-	-	-	-	69,785,143
New Mexico	25,829,501	-	-	-	-	-	-	-	-	-	-	-	25,829,501
New York	105,650,100	-	-	-	-	-	-	-	-	-	-	-	105,650,100
North Carolina	70,954,890	-	-	-	-	-	-	-	-	-	-	-	70,954,890
North Dakota	14,735,892	-	-	-	-	-	-	-	-	-	-	-	14,735,892
Ohio	123,948,318	-	-	-	-	-	-	-	-	-	-	-	123,948,318
Oklahoma	58,305,421	-	-	-	-	-	-	-	-	-	-	-	58,305,421
Oregon	38,572,635	-	-	-	-	-	-	-	-	-	-	-	38,572,635
Pennsylvania	109,100,519	-	-	-	-	-	-	-	-	-	-	-	109,100,519
Rhode Island	4,093,480	-	-	-	-	-	-	-	-	-	-	-	4,093,480
South Carolina	54,057,414	-	-	-	-	-	-	-	-	-	-	-	54,057,414
South Dakota	21,818,834	-	-	-	-	-	-	-	-	-	-	-	21,818,834
Tennessee	73,797,729	-	-	-	-	-	-	-	-	-	-	-	73,797,729
Texas	313,255,812	-	-	-	-	-	-	-	-	-	-	-	313,255,812
Utah	34,562,219	-	-	-	-	-	-	-	-	-	-	-	34,562,219
Vermont	4,350,037	-	-	-	-	-	-	-	-	-	-	-	4,350,037
Virginia	85,822,302	-	-	-	-	-	-	-	-	-	-	-	85,822,302
Washington	45,302,876	-	-	-	-	-	-	-	-	-	-	-	45,302,876
West Virginia	18,995,524	-	-	-	-	-	-	-	-	-	-	-	18,995,524
Wisconsin	60,652,275	-	-	-	-	-	-	-	-	-	-	-	60,652,275
Wyoming	18,320,948	-	-	-	-	-	-	-	-	-	-	-	18,320,948
US Total	2,806,259,045	-	-	-	-	-	-	-	-	-	-	-	2,806,259,045
Puerto Rico	16,879,025	-	-	-	-	-	-	-	-	-	-	-	16,879,025
Grand Total	2,823,138,070	-	-	-	-	-	-	-	-	-	-	-	2,823,138,070

1/ This table shows gross volume of special fuels (diesel fuel and alternate fuels) reported by the State motor fuel tax agencies. Where possible, fuel consumed by all levels of government and all nonhighway use has been excluded. Further adjustments may be made during the year end analysis. Most data reflect retail sales, but a number of States tax special fuels at the wholesale level. When interstate motor carrier fuel volume is reported quarterly to FHWA, the volume is shown in the third month of the quarter.

2/ FHWA estimates are in bold fonts. Upon receipt of the State's actual gallons, the State data will automatically be updated upon the next iteration of this report. See the Notice on page 2.

TAX RATES ON MOTOR FUEL 1/

TABLE MF-121T
SHEET 1 OF 3
2009 Reporting Period

Created On: 06/02/2009

(CENTS PER GALLON)

STATE	GASOLINE		DIESEL		LIQUEFIED PETROLEUM GAS		GASOHOL /2		
	RATE	EFFECTIVE DATE	RATE	EFFECTIVE DATE	RATE	EFFECTIVE DATE	RATE	EFFECTIVE DATE	EXEMPTION /3
Alabama *	18	10/01/95	19	06/01/92	-	-	18	10/01/95	-
Alaska	-	09/01/08	-	09/01/08	-	-	-	09/01/08	-
Arizona *	18	07/01/00	26	07/01/00	-	-	18	07/01/00	-
Arkansas *	21.5	07/01/01	22.5	07/01/01	16.5	04/01/91	21.5	07/01/01	-
California *	18	01/01/94	18	01/01/94	6	01/01/66	18	01/01/94	-
Colorado *	22	01/01/91	20.5	01/01/92	20.5	01/01/92	22	01/01/91	-
Connecticut *	25	01/01/05	43.4	07/01/08	-	-	25	01/01/05	-
Delaware *	23	01/01/95	22	01/01/95	22	01/01/95	23	01/01/95	-
District of Columbia	20	10/01/94	20	10/01/94	20	10/01/94	20	10/01/94	-
Florida *	16.1	01/01/09	16.1	01/01/09	14.5	01/01/05	16.1	01/01/09	-
Georgia	7.5	07/01/71	7.5	07/01/71	7.5	07/01/71	7.5	07/01/71	-
Hawaii *	17	07/01/07	17	07/01/07	5.2	07/01/04	16	07/01/91	1
Idaho *	25	01/01/96	25	01/01/96	18.1	01/01/96	22.5	01/01/96	2.5
Illinois *	19	01/01/90	21.5	01/01/90	19	01/01/90	19	01/01/90	-
Indiana *	18	01/01/03	16	01/01/97	-	-	18	01/01/03	-
Iowa *	21	07/01/08	22.5	01/01/89	20	01/01/89	19	01/01/89	2
Kansas *	24	07/01/03	26	07/01/03	23	07/01/03	24	07/01/03	-
Kentucky *	22.5	07/01/08	19.5	07/01/08	21.1	07/01/08	22.5	07/01/08	-
Louisiana	20	01/01/90	20	01/01/90	16	07/01/93	20	01/01/90	-
Maine *	28.4	07/01/08	29.6	07/01/08	-	-	23	08/01/99	5.4
Maryland	23.5	05/01/92	24.25	07/01/93	-	-	-	-	-
Massachusetts	21	01/01/91	21	01/01/91	33.8	01/01/09	21	01/01/91	-
Michigan *	19	08/01/97	15	04/01/03	15	01/01/84	-	-	-
Minnesota *	22.5	08/01/08	22.5	08/01/08	15	07/01/95	22.5	08/01/08	-
Mississippi *	18.4	08/01/00	18.4	08/01/00	17	01/31/89	18.4	08/01/00	-
Missouri *	17	04/01/96	17	04/01/96	17	04/01/96	17	04/01/96	-
Montana *	27	07/01/94	27.75	07/01/94	-	-	23	04/28/05	4
Nebraska *	26.4	01/01/09	26	07/01/08	26.4	01/01/09	26.4	01/01/09	-
Nevada	24	10/02/92	27	10/02/92	22	07/01/97	24	10/02/92	-
New Hampshire *	19.63	01/01/00	19.63	01/01/00	-	-	-	-	-
New Jersey *	10.5	07/01/88	13.5	07/01/88	5.25	07/01/88	10.5	01/01/92	-
New Mexico *	18.875	07/01/99	-	-	-	-	-	-	-
New York *	25.15	01/01/09	23.35	01/01/09	8.05	01/01/02	-	-	-
North Carolina *	30.15	01/01/08	30.15	01/01/08	27.1	07/01/05	30.15	01/01/08	-
North Dakota *	23	07/01/05	23	07/01/05	23	07/01/05	23	07/01/05	-
Ohio *	28	07/01/05	28	07/01/05	28	07/01/05	28	07/01/05	-
Oklahoma *	17	05/27/87	14	05/27/87	17	05/27/87	17	05/27/87	-
Oregon *	24	01/01/93	24	01/01/93	18.5	09/09/95	24	09/01/93	-
Pennsylvania *	30	01/01/06	38.1	01/01/06	22.8	01/01/06	31.2	01/01/06	-
Rhode Island *	30	07/01/02	30	07/01/02	30	07/01/02	30	07/01/02	-
South Carolina	16	07/01/87	16	07/01/87	16	07/01/87	16	07/01/87	-
South Dakota *	22	04/01/99	22	04/01/99	20	04/01/99	20	04/01/99	2
Tennessee *	20	07/01/89	17	04/01/90	14	07/01/89	20	07/01/89	-
Texas *	20	10/01/91	20	10/01/91	15	09/01/97	20	10/01/91	-
Utah *	24.5	05/01/97	24.5	05/01/97	24.5	05/01/97	24.5	05/01/97	-
Vermont *	21	07/02/99	27	07/02/02	-	-	20	08/01/97	1
Virginia *	17.5	01/01/87	17.5	07/01/07	17.5	07/01/07	17.5	01/01/87	-
Washington *	37.5	07/01/08	37.5	07/01/08	36	07/01/07	37.5	07/01/08	-
West Virginia *	32.2	01/01/08	32.2	01/01/08	32.2	01/01/08	32.2	01/01/08	-
Wisconsin *	30.9	04/01/06	30.9	04/01/06	22.6	04/01/06	30.9	04/01/06	-
Wyoming *	14	07/01/98	14	07/01/98	14	07/01/98	14	07/01/98	-
Puerto Rico	16	07/01/75	8	07/01/94	-	-	-	-	-
Mean	21.779		22.427		19.178		21.597		
Weighted Average	20.689		20.801		19.379		20.347		
Federal Tax	18.4	10/01/97	24.4	10/01/97	13.6	10/01/97	18.4	01/01/05	-

TAX RATES ON MOTOR FUEL - FOOTNOTES

TABLE MF-121T

SHEET 2 OF 3

January 2006 Reporting Period

Created On: 06/02/2009

For States marked with an asterisk on table MF-121T - Sheet 1, see the notes below:	
Alabama -	The gasoline, gasohol, and diesel rates include a 2 cents per gallon inspection fee. Alabama-registered LPG vehicles pay an annual fee based on vehicle type in lieu of the volume tax.
Arizona -	The fuel tax on diesel remains at 18 cents per gallon for light and exempt vehicles, but is set at 27 cents per gallon if used to propel a truck with more than two axles or with a declared gross weight over 26,000 pounds.
Arkansas -	The gasoline, gasohol, and diesel rates include 0.4 cents per gallon Environmental Assurance Fee. Applicants for LPG user permits must pay a fee in lieu of the volume tax.
California -	LPG users may pay an annual fee in lieu of the volume tax.
Colorado -	Owners of LPG vehicles registered in the State must pay an annual fee in lieu of the volume tax.
Connecticut -	The tax is computed at 5% of the gross earnings from the first sale of a petroleum product in the State.
Delaware -	The tax rate varies annually based on the average wholesale price of gasoline for the previous year.
Florida -	Tax rates are variable, adjusted annually. For gasoline and gasohol, in addition to the rates shown, there is a State-imposed State Comprehensive Enhanced Transportation System (SCETS) tax that varies by the county from 0-5.0 cents per gallon. All counties levy the SCETS tax on gasoline, but a few levy less than the maximum rate. LPG vehicles registered in the State pay an annual fee in lieu of the tax on alternative fuels and the SCETS tax.
Hawaii -	Effective 01/01/02, alternative fuels pay an amount proportional to the diesel tax as follows: .29 for ethanol, .5 for bio-diesel, and .33 for LPG. An additional 1 cent is added to these amounts, and then rounded to the nearest 1 cent.
Idaho -	LPG users may pay an annual fee based on vehicle weight in lieu of volume tax.
Illinois -	Motor carriers pay an additional 6.3 cents per gallon on gasoline, 6.5 cents on diesel, and 5.9 cents on LPG.
Indiana -	Motor carriers pay an additional 11 cents per gallon. LPG vehicles pay an annual fee.
Iowa -	Effective 07/01/02, motor fuel tax rates will be adjusted annually based on the amounts of ethanol blended gasoline being sold and distributed annually.
Kansas -	LPG users may pay an annual fee based on mileage and gross vehicle weight in lieu of the volume tax.
Kentucky -	Tax rates are variable, adjusted quarterly. A 2 percent surtax is imposed on gasoline and 4.7 percent on special fuels for any vehicle with 3 or more axles. The gasoline, gasohol, and diesel rates include 1.4 cents per gallon Petroleum Environmental Assurance Fee.
Maine -	Rates are variable, adjusted every February based on past years Consumer Price Index. Rates are effective on the following July 1.
Michigan -	For vehicles defined under the Motor Carrier Fuel Tax Act, diesel fuel is discounted 6 cents per gallon at the pump; and assessed a 12 cents per gallon surcharge on a quarterly return, with a provision for a 6 cent per gallon refund on fuel purchased in Michigan.
Minnesota -	There is a credit to the wholesaler of 15 cents per gallon of alcohol used to make gasohol.
Mississippi -	The gasoline, gasohol, and diesel rates include 0.4 cents per gallon dedicated to the Groundwater Protection Trust Fund.
Missouri -	LPG vehicles 18,000 pounds or less gross vehicle weight registered in the State pay an annual fee in lieu of the volume tax.
Montana -	LPG vehicles registered in the State pay an annual fee based on gross weight in lieu of the volume tax. Out-of-State vehicles purchase trip permits. There is an alcohol distiller credit of 30 cents per gallon of alcohol produced in the State with State agricultural products and used to make gasohol.
Nebraska -	Rates are variable, adjusted quarterly. The gasoline and gasohol include 0.6 cents per gallon and diesel rate includes 0.2 cents per gallon Petroleum Release Remedial Action Fee. Effective 01/01/02, new Nebraska ethanol production facilities may receive an ethanol production credit equal to 18 cents per gallon of ethanol used to fuel motor vehicles.
New Hampshire -	The gasoline, gasohol, and diesel rates include 1.5 cents per gallon Oil Discharge and Disposal Cleanup Fee. Alternative fuel vehicles pay twice the usual registration fee in lieu of the volume tax.
New Jersey -	In addition to the rates shown, there is a Petroleum Products Gross Receipts Tax. The tax is computed on a cents-per-gallon basis and is applicable to a wide variety of petroleum products.
New Mexico -	The gasoline, gasohol, and diesel rates include the Petroleum Products Loading Fee of \$150 per 8,000 gallons (1.875 cents per gallon). Owners of LPG-powered vehicles up to 54,000 pounds gross vehicle weight may pay an annual fee in lieu of the volume tax.
New York -	Rates are variable, adjusted annually. Rates include the Petroleum Business Tax of 14.6 cents per gallon. The gasoline rate includes a 0.5 mill (0.05 cents) per gallon Petroleum Testing Fee.
North Carolina -	Rates are variable, adjusted semiannually.
North Dakota -	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. There is a producer credit of 40 cents per gallon of agriculturally derived alcohol produced in the State and used to make gasohol.
Ohio -	Commercial vehicles formerly subject to the highway use tax pay an additional 3 cents per gallon. Dealers are refunded 10 cents per gallon of each qualified fuel (ethanol or methanol) blended with unleaded gasoline.
Oklahoma -	Rates shown include 1 cent per gallon tax dedicated to the Petroleum Underground Tank Release Environmental Cleanup Indemnity Fund. When the Fund reaches specified balance, future tax revenues will be deposited in a highway fund. The gasoline, gasohol, and LPG rates include 0.08 cents for fuel inspection. LPG users may pay an annual fee in lieu of the volume tax.
Oregon -	The diesel and LPG rates shown are paid by users for vehicles not under the jurisdiction of Public Utility Commissioner. Vehicles under the jurisdiction of the Public Utilities Commissioner and paying motor-carrier fees are exempt from payment of the motor-fuel tax.
Pennsylvania -	The rates include the Oil Franchise Tax for Maintenance and Construction, a variable rate tax adjusted annually. LPG rate is based on the gasoline gallon equivalent.
Rhode Island -	Rates includes 1 cent per gallon tax for the Underground Storage Tank Financial Responsibility Fund.
South Dakota -	There is a credit at the rate of the gasoline tax to distributors blending gasoline with ethanol to product gasohol. There is also a producer incentive payment of 20 cents per gallon.
Tennessee -	LPG users without permits must pay in advance at the beginning of the fiscal year, others pay quarterly. Fee is based on vehicle weight and fuel efficiency. Sales tax rate on aviation fuel is 4.5 percent.
Texas -	Owners of LPG vehicles registered in the State must pay an annual fee in lieu of the volume tax.
Utah -	LPG is tax exempt if user purchases annual exemption certificate.
Vermont -	Diesel vehicles 10,000 pounds and over pay 26 cents per gallon. LPG vehicles are subject to a registration fee 1.75 times the usual fee. The gasoline, gasohol, and diesel rates include 1 cents per gallon for the Petroleum Cleanup Fund.
Virginia -	Vehicles weighing 26,000 pounds or more having 3 or more axles pay an additional 3.5 cents per gallon.
Washington -	Owners of LPG vehicles pay an annual fee.
West Virginia -	Rates are variable, adjusted annually.
Wisconsin -	Rates are variable, adjusted annually.
Wyoming -	LPG is subject to sales tax. The gasoline, gasohol, and diesel rates include 1 cent for the Underground Storage Tank Corrective Action Account.

1/ This table shows motor-fuel tax rates in effect as of January 1, and any subsequent changes that have occurred through the date shown in the title. Only taxes that are levied as a dollar amount per volume of motor fuel are included on sheet 1. Taxes that apply to all petroleum products without distinguishing motor fuel are omitted. Local option taxes are included only when they have been adopted uniformly Statewide.

2/ The gasohol rates shown are for gasoline blended with 10 percent ethanol.

3/ This table displays gasohol exemptions based on tax rates of gasoline and gasohol in effect as of January 1.

TAX RATES ON MOTOR FUEL

TABLE MF-121T

SHEET 3 OF 3

Created On: 06/02/2009

January 2006 Reporting Period

STATE	SALES TAX	
	PERCENT	REMARKS
Alabama	4.0	Applies to fuel not taxable under volume tax laws.
Arizona	5.0	Applies to fuel not taxed under the motor-fuel or fuel-use taxes. Liquefied petroleum gas sold, used, or stored in State is exempt.
Arkansas	4.5	Special fuel for municipal buses and gasoline are exempt.
California	6.0	Applies to sales price including Federal and State motor-fuel taxes.
Colorado	3.0	Applies to fuel taxable under volume tax laws.
Connecticut	5.0	A Petroleum Products Gross Earnings tax is applied to many petroleum products, in addition to the per gallon taxes shown on Sheet 1.
District of Columbia	5.8	Applies to fuel not taxable under volume tax laws.
Georgia	4.0	A 3-percent second motor fuel tax and a 1-cent sales tax apply to the sales price including Federal motor-fuel tax.
Hawaii	4.0	Applies to the sales price excluding Federal and State motor fuel taxes. Alcohol fuels are exempt.
Idaho	5.0	Fuels subject to the motor fuel volume tax are exempt.
Indiana	5.0	Applies to the sales price excluding Federal and State motor fuel taxes.
Iowa	5.0	Applies to fuel not taxable under fuel tax laws, including those fuels taxable, then subject to refund.
Kansas	4.9	Applies to fuels not taxable under the volume tax laws.
Kentucky	6.0	Applies to sales price, exclusive of Federal tax, of fuels not taxable under the volume tax laws.
Maine	6.0	Applies to motor fuel not taxed at the maximum rate for highway use under the volume tax laws.
Maryland	5.0	Applies to fuels not taxable under motor fuel tax laws, unless exempt from the sales and use tax by statute.
Massachusetts	5.0	Applies to fuels not taxable under the volume tax laws.
Michigan	6.0	Applies to sales price including Federal volume tax, except when used in a passenger vehicle with capacity of 10 or more, for-hire, over regularly scheduled routes in the State.
Minnesota	6.0	Applies to fuels not taxable under the volume tax laws.
Nebraska	5.0	Gasoline is exempt. Diesel and alternative fuels subject to the volume tax are exempt.
New Mexico	5.0	Applies to fuels not taxable under the volume tax laws. Ethanol blends deductible under the gasoline tax laws are exempt.
New York	4.0	Applies to sales price including Federal motor-fuel tax.
North Dakota	5.0	Applies to fuels not taxable under the volume tax laws.
Ohio	5.0	Applies to fuels not taxable under the volume tax laws.
Oklahoma	4.5	Applies to fuels not taxable under the volume tax laws.
Pennsylvania	6.0	Applies to fuels not taxable under the volume tax laws.
South Carolina	5.0	Applies to sales price of aviation gasoline only.
South Dakota	4.0	Applies to fuels not taxable under the volume tax laws.
Tennessee	6.0	Gasoline on which the volume tax has been paid and not refunded, and motor fuel subject to the fuel-use tax are exempt.
Texas	6.3	Applies to fuels not taxed or exempted under other laws.
Utah	4.9	Applies to fuels not taxable under the volume tax laws.
Washington	6.5	Applies to fuels not taxable under the volume tax laws. Certain providers of public transportation of handicapped persons are exempt.
Wisconsin	5.0	Applies to fuels not taxable under the volume tax laws.
Wyoming	4.0	Applies to sales price of LPG. Gasoline and diesel subject to volume tax are exempt.

MOTOR FUEL TAX RATES FOR SELECTED COUNTRIES 1/

January 2009 Reporting Period

Created On: 06/02/2009

(CENTS PER GALLON)

COUNTRY	GASOLINE	DIESEL
Belgium	390	294
France	394	318
Germany	419	299
Italy	376	285
Japan	249	46
Netherlands	449	347
United Kingdom	338	298
United States 2/	39	45

1/ Source for foreign rates is data collected by the U.S. Department of Energy from various sources. Rates were converted to U.S. currency using current exchange rates.

2/ Includes the weighted average of State taxes as shown on Table MF-121T plus the Federal Tax.

Note to Users of Monthly Motor-Fuel "Retail Price" Data:

Beginning with the January 1997 issue, the Federal Highway Administration (FHWA) reinstated motor fuel price data using data collected by the U.S. Department of Energy, Energy Information Administration (EIA) as the source for Table MF-5, "Retail Prices of Motor Fuel". The EIA Table 31 - "Motor Gasoline Prices by Grade, Sales Type, PAD District (Cents per Gallon Excluding Taxes)" will be used as the base information for the FHWA Table MF-5. The EIA data, which is based on the EIA-782 survey, was implemented in 1983 to fulfill EIA legislative requirements and community data needs. The FHWA will follow EIA protocols and requirements in making the data available to "Monthly Motor Fuel" customers.

Because the "Sales to End Users - Through Retail Outlets" data does not include Federal, State, and local taxes, FHWA will add Federal motor fuel and State motor fuel taxes to the EIA data. Federal Highway User Taxes (Table FE-21B) and State Tax Rates on Motor Fuel (Table MF-121T) are the FHWA sources for this data. Excluded from the total are other taxes such as local taxes and sales taxes applied to motor fuel, etc.

Users of Table MF-5 should consult the "Explanatory Notes" of the EIA Publication "Petroleum Marketing Monthly" (DOE/EIA-0380) before making use of the retail price information. The "Explanatory Notes" contain important information on the design of the sample, the continuity of the data, collection methods, processing, non-disclosure, and revisions.

Pre-January 1997 retail price data was furnished by a source other than EIA. Because the sample design, collection methods, processing, and other data considerations differ between the two sources, users are particularly cautioned not to make direct comparisons of the data using previous MF-5 retail price data for any trend line comparisons.

**RETAIL PRICES OF MOTOR FUEL - 2009 1/
(SALES TO END USERS - THROUGH RETAIL OUTLETS)**

TABLE MF-5
SHEET 1 OF 1

Created On: 06/02/2009

(CENTS PER GALLON)

January 2009 Reporting Period

STATE	JANUARY			FEBRUARY			MARCH			APRIL			MAY			JUNE		
	Regular Gasoline	Midgrade Gasoline	Premium Gasoline	Regular Gasoline	Midgrade Gasoline	Premium Gasoline	Regular Gasoline	Midgrade Gasoline	Premium Gasoline	Regular Gasoline	Midgrade Gasoline	Premium Gasoline	Regular Gasoline	Midgrade Gasoline	Premium Gasoline	Regular Gasoline	Midgrade Gasoline	Premium Gasoline
Alabama	163.1	175.0	186.5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Alaska	234.1	244.9	254.5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Arizona	169.6	182.7	191.6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Arkansas	166.1	176.2	192.9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
California	181.9	194.4	200.5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Colorado	156.8	167.7	179.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Connecticut	174.0	186.9	197.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Delaware	167.6	186.2	199.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District of Columbia	NA	W	NA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Florida	166.4	178.4	189.5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Georgia	156.0	171.0	182.9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Hawaii	218.0	227.2	233.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Idaho	158.2	166.9	177.7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Illinois	179.2	186.6	202.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Indiana	178.1	187.9	197.5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Iowa	180.4	181.4	200.4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Kansas	171.1	182.3	189.6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Kentucky	180.7	190.2	202.6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Louisiana	167.7	179.9	196.7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Maine	188.0	199.1	209.4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Maryland	169.4	184.8	196.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Massachusetts	175.1	181.9	198.3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Michigan	180.6	184.9	199.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Minnesota	181.1	185.5	199.4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mississippi	166.3	178.3	193.9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Missouri	161.8	169.6	188.7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Montana	147.9	155.1	166.3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nebraska	177.5	181.5	201.3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nevada	185.2	196.1	205.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
New Hampshire	173.4	182.4	194.9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
New Jersey	156.9	173.2	183.9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
New Mexico	171.8	183.0	191.6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
New York	173.9	188.2	198.5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
North Carolina	172.0	184.0	198.6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
North Dakota	181.9	187.6	202.6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ohio	186.0	196.2	206.9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Oklahoma	166.5	175.8	183.6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Oregon	188.7	204.4	211.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pennsylvania	177.8	190.9	207.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rhode Island	176.7	187.4	198.3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
South Carolina	161.3	173.8	185.9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
South Dakota	175.6	170.0	188.4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tennessee	165.7	176.8	189.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Texas	161.3	173.3	186.4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utah	151.2	162.6	172.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vermont	178.8	189.0	199.6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Virginia	165.2	180.2	191.8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Washington	191.0	205.1	215.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
West Virginia	189.1	198.3	210.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Wisconsin	190.0	194.3	205.7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Wyoming	141.8	150.6	164.9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
U.S. Average Diesel 2/	178.000			0.000			0.000			0.000			0.000			0.000		

1/ Gasoline prices are taken from the U.S. Department of Energy, Energy Info Admin's Petroleum Marketing Monthly Report, Table 31 - Motor Gasoline Prices by Grade, Sales Type, PAD District (Cents per Gallon Excluding Taxes). Taxes have been included using Federal Highway Administration's Table MF-121T - Tax Rates on Motor Fuel and Table FE-21B Federal Highway User Taxes. Data may be withheld (W) or not available (N/A) for a few States monthly because of no disclosure.

2/ Diesel prices (dollar per gallon, including taxes) are averages from a survey conducted by the U.S. Department of Energy. Energy Information Administration and reflect prices in the last week of the month shown. State level information is not available, but regional level information is updated weekly (on Mondays) and may be obtained by calling the national energy information center's fuel price hotline at (202) 586-6966