

# STATE MOTOR-FUEL TAX RATES, 1990 - 2004 1/

## GASOLINE

TABLE MF-205  
SHEET 1 OF 2

OCTOBER 2005

STATE	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
Alabama	13	13	13	18	18	18	18	18	18	18	18	18	18	18	18
Alaska	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8
Arizona	17	18	18	18	18	18	18	18	18	18	18	18	18	18	18
Arkansas	13.7	13.7	18.7	18.7	18.7	18.7	18.7	18.6	18.6	18.6	19.5	19.5	21.7	21.7	21.7
California	9	9	15	16	17	18	18	18	18	18	18	18	18	18	18
Colorado	20	20	22	22	22	22	22	22	22	22	22	22	22	22	22
Connecticut	20	22	25	26	29	31	34	38	36	32	32	32	25	25	25
Delaware	16	16	19	19	22	22	23	23	23	23	23	23	23	23	23
Dist. of Col.	18	18	18	20	20	20	20	20	20	20	20	20	20	20	20
Florida	9.7	10.9	11.2	11.6	11.8	12.1	12.3	12.5	12.8	13	13.1	13.1	13.6	13.9	13.9
Georgia	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5
Hawaii	11	11	16	16	16	16	16	16	16	16	16	16	16	16	16
Idaho	18	18	21	21	21	21	21	25	25	25	25	25	25	25	25
Illinois	16	19	19	19	19	19	19	19	19	19	19	19	19	19	19
Indiana	15	15	15	15	15	15	15	15	15	15	15	15	15	15	18
Iowa	20	20	20	20	20	20	20	20	20	20	20	20	20	20.1	20.3
Kansas	15	16	17	18	18	18	18	18	18	18	20	20	21	23	24
Kentucky	15	15.4	15.4	15.4	15.4	16.4	16.4	16.4	16.4	16.4	16.4	16.4	16.4	16.4	16.4
Louisiana	16	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Maine	17	17	19	19	19	19	19	19	19	19	19	19	22	22	22
Maryland	18.5	18.5	18.5	23.5	23.5	23.5	23.5	23.5	23.5	23.5	23.5	23.5	23.5	23.5	23.5
Massachusetts	11	17	21	21	21	21	21	21	21	21	21	21	21	21	21
Michigan	15	15	15	15	15	15	15	15	19	19	19	19	19	19	19
Minnesota	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Mississippi	17	18.2	18.2	18.2	18.4	18.4	18.4	18.4	18.4	18.4	18.4	18.4	18.4	18.4	18.4
Missouri	11.03	11.03	11.03	13.03	13.03	15	15	17	17	17	17	17	17	17	17
Montana	20	20	20	21.4	24	27	27	27	27	27	27	27	27	27	27
Nebraska	22.3	21.7	23.7	24.6	24.4	25.4	25.4	25.9	24.5	23.5	22.8	22.8	24.5	24.5	24.6
Nevada	18	18	21.5	24	24	24	24	24	24.75	24.75	24.75	24.75	24.75	24.75	25.7
New Hampshire	14	16.6	18.6	18.6	18.7	18.7	18.7	18.7	18.7	19.5	19.5	19.5	19.5	19.5	19.5
New Jersey	10.5	10.5	10.5	10.5	10.5	10.5	10.5	10.5	10.5	10.5	10.5	10.5	10.5	10.5	10.5
New Mexico	16	17	17	17	23	21	18	18.875	18.875	18.5	18.5	18.5	18.5	18.5	18.5
New York	8	14.375	20.815	22.89	22.89	22.56	21.92	21.79	22.8	22.65	22	21.4	22	22.6	22.65
North Carolina	20.9	21.5	22.6	21.9	22	21.3	21.6	21.7	22.6	21.6	21.2	21.2	24.1	22.1	24.2
North Dakota	17	17	17	17	18	18	18	20	20	20	21	21	21	21	21
Ohio	18	20	21	21	22	22	22	22	22	22	22	22	22	22	24
Oklahoma	17	17	17	17	17	17	17	17	17	17	17	17	17	16	17
Oregon	16	18	20	22	24	24	24	24	24	24	24	24	24	24	24
Pennsylvania	12	18.2	22.35	22.35	22.35	22.35	22.35	22.35	25.9	25.9	25.9	25.9	26	26.6	25.9
Rhode Island	18	20	26	26	28	29	29	29	29	29	29	29	29	29	30
South Carolina	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16
South Dakota	18	18	18	18	18	18	18	18	21	18	22	22	22	22	22
Tennessee	20	20	20	20	20	20	20	20	20	20	20	20	20	20	21.4
Texas	15	15	20	20	20	20	20	20	20	20	20	20	20	20	20
Utah	19	19	19	19	19	19	19	19	24.5	24.5	24.5	24.5	24.5	24.5	24.5
Vermont	16	16	16	16	16	16	16	16	20	20	20	20	20	20	20
Virginia	17.7	17.7	17.7	17.5	17.5	17.5	17.5	17.5	17.5	17.5	17.5	17.5	17.5	17.5	17.5
Washington	18	22	23	23	23	23	23	23	23	23	23	23	23	23	28
West Virginia	20.35	20.35	20.35	20.35	25.35	25.35	25.35	25.35	25.35	25.35	25.35	25.35	25.65	25.35	25.35
Wisconsin	20.8	21.5	22.2	22.2	23.2	23.1	23.4	23.7	23.8	25.4	25.4	25.4	27.3	28.1	28.5
Wyoming	9	9	9	9	9	9	9	9	9	14	14	14	14	14	14
State Average 2/	14.19	15.47	17.55	17.99	18.34	18.51	18.50	18.67	19.05	19.96	19.29	20.17	19.07	19.13	19.1

# STATE MOTOR-FUEL TAX RATES, 1990 - 2004 1/

## DIESEL

TABLE MF-205  
SHEET 2 OF 2

OCTOBER 2005

STATE	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
Alabama	14	14	14	19	19	19	19	19	19	19	19	19	19	19	19
Alaska	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8
Arizona	17	18	18	18	18	18	18	18	18	27	27	26	26	26	26
Arkansas	12.7	12.7	18.7	18.7	18.7	18.7	18.7	18.6	18.6	18.6	20.5	20.5	22.7	22.7	22.7
California	9	9	15	16	17	18	18	18	18	18	18	18	18	18	18
Colorado	20.5	18	18	20.5	20.5	20.5	20.5	20.5	20.5	20.5	20.5	20.5	20.5	20.5	20.5
Connecticut	20	22	18	18	18	18	18	18	18	18	18	18	18	26	26
Delaware	16	16	19	19	19	19	22	22	22	22	22	22	22	22	22
Dist. of Col.	18	18	18	20	20	20	20	20	20	20	20	20	20	20	20
Florida	9.7	10.9	12.2	18.7	21	23.6	23.9	24.2	24.6	25	25.1	25.1	25.9	26.4	26.4
Georgia	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5
Hawaii	11	11	16	16	16	16	16	16	16	16	16	16	16	16	16
Idaho	18	18	21	21	21	21	21	25	25	25	25	25	25	25	25
Illinois	18.5	21.5	21.5	21.5	21.5	21.5	21.5	21.5	21.5	21.5	21.5	21.5	21.5	21.5	21.5
Indiana	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16
Iowa	22.5	22.5	22.5	22.5	22.5	22.5	22.5	22.5	22.5	22.5	22.5	22.5	22.5	22.5	22.5
Kansas	17	18	19	20	20	20	20	20	20	20	22	22	23	25	26
Kentucky	12	12.4	12.4	12.4	12.4	13.4	13.4	13.4	13.4	13.4	13.4	13.4	13.4	13.4	13.4
Louisiana	16	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Maine	20	20	20	20	20	20	20	20	20	20	20	20	23	23	23
Maryland	18.5	18.5	18.5	19.25	24.25	24.25	24.25	24.25	24.25	24.25	24.25	24.25	24.25	24.25	24.25
Massachusetts	11	17	21	21	21	21	21	21	21	21	21	21	21	21	21
Michigan	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Minnesota	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Mississippi	17	18.2	18.2	18.2	18.4	18.4	18.4	18.4	18.4	18.4	18.4	18.4	18.4	18.4	18.4
Missouri	11	11	11	13	13	15	15	17	17	17	17	17	17	17	17
Montana	20	20	20	21.4	24	27.75	27.75	27.75	27.75	27.75	27.75	27.75	27.75	27.75	27.75
Nebraska	22.1	21.5	23.5	24.8	24	25	25	25.5	24.5	23.5	22.8	22.8	24.5	24.5	24.6
Nevada	20	22	24.5	27	27	27	27	27	27.75	27.75	27.75	27.75	27.75	27.75	27.7
New Hampshire	14	16.6	18.6	18.6	18.7	18.7	18.7	18.7	18.7	19.5	19.5	19.5	19.5	19.5	19.5
New Jersey	13.5	13.5	13.5	13.5	13.5	13.5	13.5	13.5	13.5	13.5	13.5	13.5	13.5	13.5	13.5
New Mexico	16	17	17	17	19	19	19	19.875	19.875	19.5	19.5	19.5	19.5	19.5	19.5
New York	10	16.325	22.765	24.84	24.84	24.51	23.87	23.74	22.65	21.85	20.25	19.65	20.25	20.85	20.85
North Carolina	20.9	21.5	22.6	21.9	22	21.3	21.6	21.7	22.6	21.6	21.2	21.2	24.1	22.1	24.2
North Dakota	17	17	17	17	18	18	18	20	20	20	21	21	21	21	21
Ohio	18	20	21	21	22	22	22	22	22	22	22	22	22	22	24
Oklahoma	14	14	14	14	14	14	14	14	14	14	14	14	14	13	14
Oregon	16	18	20	22	24	24	24	24	24	24	24	24	24	24	24
Pennsylvania	12	18.2	22.35	22.35	22.35	22.35	22.35	22.35	30.8	30.8	30.8	30.8	30.9	31.8	30.8
Rhode Island	18	20	26	26	28	29	29	29	29	29	29	29	29	29	30
South Carolina	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16
South Dakota	18	18	18	18	18	18	18	18	21	18	22	22	22	22	22
Tennessee	16	17	17	17	17	17	17	17	17	17	17	17	17	17	18.4
Texas	15	15	20	20	20	20	20	20	20	20	20	20	20	20	20
Utah	19	19	19	19	19	19	19	19	24.5	24.5	24.5	24.5	24.5	24.5	24.5
Vermont	17	17	17	17	17	17	17	17	17	17	17	17	26	26	26
Virginia	16.2	16.2	16.2	16	16	16	16	16	16	16	16	16	16	16	16
Washington	18	22	23	23	23	23	23	23	23	23	23	23	23	23	28
West Virginia	20.35	20.35	20.35	20.35	25.35	25.35	25.35	25.35	25.35	25.35	25.35	25.35	25.65	25.35	25.35
Wisconsin	20.8	21.5	22.2	22.2	23.2	23.1	23.4	23.7	23.8	25.4	25.4	25.4	27.3	28.1	28.5
Wyoming	9	9	9	9	9	9	9	9	9	14	14	14	14	14	14
State Average 2/	14.76	16.00	17.64	18.32	18.62	18.93	18.98	18.99	19.50	20.15	19.96	20.37	19.73	20	19.39

1/ This table shows the tax rates for motor fuel as of December 31 for each year.

2/ Weighted average based on gross gallons taxed.