



U. S. Department
of Transportation

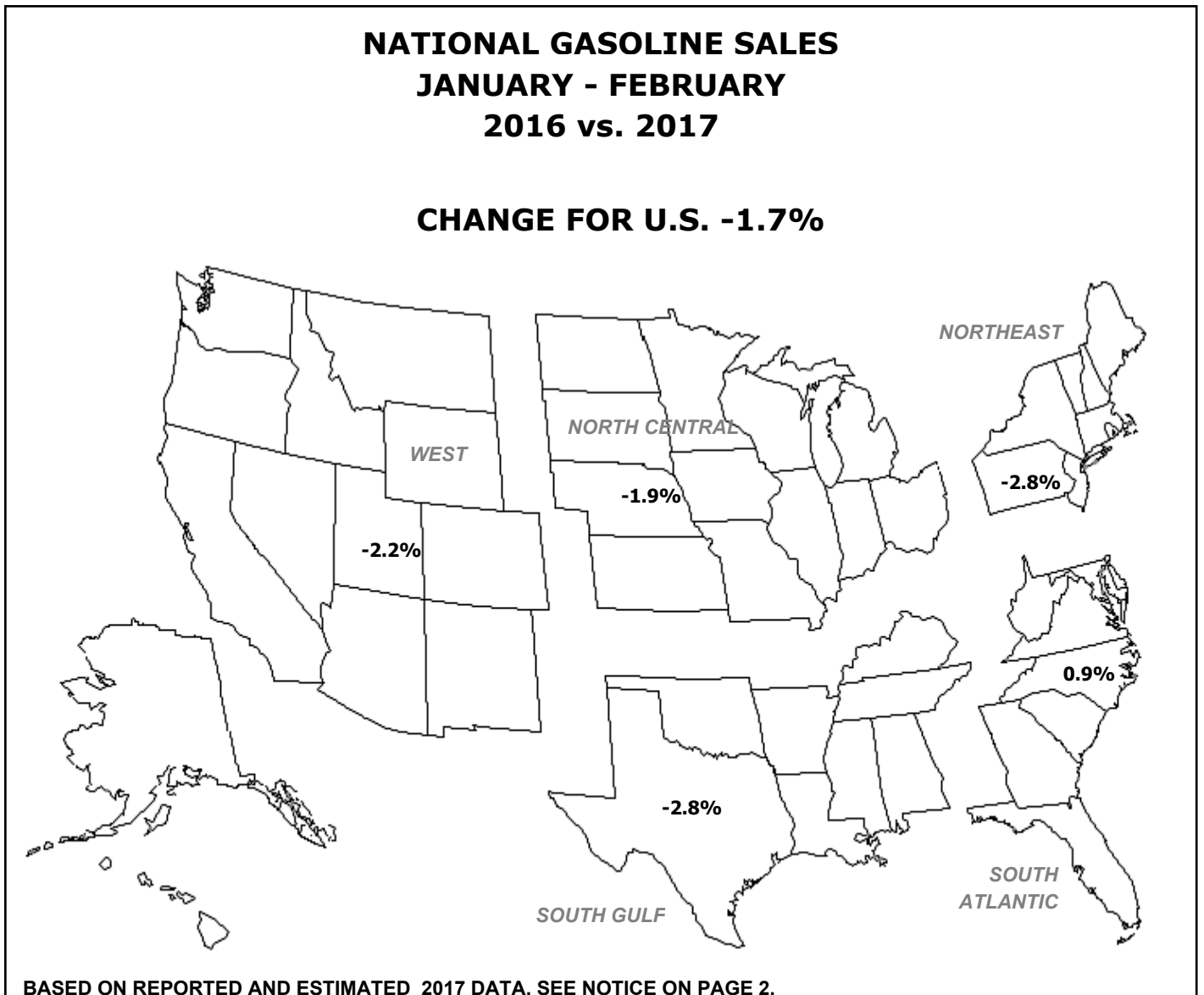
**Federal Highway
Administration**

Office of Highway
Policy Information

Created On: 5/31/2017

MONTHLY MOTOR FUEL REPORTED BY STATES

FEBRUARY 2017



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: 05/31/2017

February 2017 Reporting Period

Gasoline Sales

Based on State-reported data (40 entities) and estimated data where States did not report, gasoline consumption for January - February 2017 changed by -1.7 percent compared to the same period in 2016. (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 2017 are shown in Table MF-121T. The gasoline rates vary from a low of 8.0 cents per gallon to 58.2 cents with an average of 27 cents. Three 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 8 cents to 74.7 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 2016 and 2017 data are available.

**COMPARISON OF GROSS VOLUME OF GASOLINE / GASOHOL
REPORTED BY STATES (1)**

TABLE MF-33G
February 2017 Reporting Period

(GALLONS)

STATE	JANUARY 2017 (48 Entities)	CALENDAR YEAR CUMULATIVE		FEBRUARY 2017 (40 Entities)	CALENDAR YEAR CUMULATIVE		MARCH 2017 (0 Entities)	CALENDAR YEAR CUMULATIVE	
	VOLUME (3)	VOLUME	PERCENT CHANGE (2)	VOLUME (3)	VOLUME	PERCENT CHANGE (2)	VOLUME (3)	VOLUME	PERCENT CHANGE (2)
Alabama	225,701,390	225,701,390	-0.4	210,467,740	436,169,130	-1.4	-	-	0.0
Alaska	21,694,768	21,694,768	3.5	20,250,267	41,945,035	-0.1	-	-	0.0
Arizona	233,670,930	233,670,930	-1.6	221,266,247	454,937,177	-4.8	-	-	0.0
Arkansas	116,836,758	116,836,758	4.3	112,946,587	229,783,345	-0.1	-	-	0.0
California	1,229,367,998	1,229,367,998	0.6	1,162,331,123	2,391,699,121	-2.3	-	-	0.0
Colorado	191,654,894	191,654,894	1.4	173,400,313	365,055,207	-0.3	-	-	0.0
Connecticut	117,791,378	117,791,378	-1.1	110,476,644	228,268,022	-1.9	-	-	0.0
Delaware	41,154,553	41,154,553	9.7	36,066,237	77,220,790	4.2	-	-	0.0
District of Columbia	9,335,102	9,335,102	11.8	9,759,201	19,094,303	6.0	-	-	0.0
Florida	776,495,485	776,495,485	2.8	764,744,082	1,541,239,567	2.7	-	-	0.0
Georgia	389,639,767	389,639,767	-2.5	381,071,786	770,711,553	-3.5	-	-	0.0
Hawaii	39,389,327	39,389,327	0.3	36,104,484	75,493,811	-1.5	-	-	0.0
Idaho	63,928,136	63,928,136	21.8	60,764,057	124,692,193	2.1	-	-	0.0
Illinois	385,632,883	385,632,883	-3.6	357,907,704	743,540,587	-3.7	-	-	0.0
Indiana	251,279,168	251,279,168	-0.1	233,423,717	484,702,885	-2.2	-	-	0.0
Iowa	116,709,312	116,709,312	-16.9	124,906,049	241,615,361	-9.3	-	-	0.0
Kansas	103,230,960	103,230,960	0.7	96,757,912	199,988,872	-2.5	-	-	0.0
Kentucky	172,260,952	172,260,952	2.5	159,991,807	332,252,759	-0.8	-	-	0.0
Louisiana	187,497,960	187,497,960	-1.9	182,140,788	369,638,748	-2.8	-	-	0.0
Maine	67,895,366	67,895,366	5.4	58,272,597	126,167,963	1.5	-	-	0.0
Maryland	210,592,568	210,592,568	1.6	186,911,624	397,504,192	-5.2	-	-	0.0
Massachusetts	229,870,217	229,870,217	2.4	218,058,066	447,928,283	-0.2	-	-	0.0
Michigan	368,969,946	368,969,946	-1.9	363,635,862	732,605,808	-1.9	-	-	0.0
Minnesota	221,073,822	221,073,822	4.5	205,591,024	426,664,846	2.7	-	-	0.0
Mississippi	127,645,819	127,645,819	-1.8	139,599,521	267,245,340	-2.3	-	-	0.0
Missouri	245,959,322	245,959,322	-2.8	238,039,755	483,999,077	-4.7	-	-	0.0
Montana	38,789,427	38,789,427	2.0	35,680,207	74,469,634	-2.5	-	-	0.0
Nebraska	66,730,544	66,730,544	-3.8	63,852,683	130,583,227	-3.3	-	-	0.0
Nevada	93,628,722	93,628,722	0.2	86,769,500	180,398,222	-2.2	-	-	0.0
New Hampshire	57,243,949	57,243,949	-0.2	52,865,701	110,109,650	-1.8	-	-	0.0
New Jersey	319,247,305	319,247,305	-3.2	283,105,300	602,352,605	-7.8	-	-	0.0
New Mexico	82,582,441	82,582,441	7.2	73,372,378	155,954,819	1.9	-	-	0.0
New York	513,357,103	513,357,103	7.6	417,216,545	930,573,648	-2.4	-	-	0.0
North Carolina	367,109,067	367,109,067	4.7	354,932,531	722,041,598	2.9	-	-	0.0
North Dakota	33,298,724	33,298,724	-2.3	31,365,291	64,664,015	-0.7	-	-	0.0
Ohio	405,485,932	405,485,932	-0.5	373,632,008	779,117,940	-2.3	-	-	0.0
Oklahoma	100,966,382	100,966,382	-13.9	169,345,984	270,312,366	-17.5	-	-	0.0
Oregon	127,567,657	127,567,657	8.5	115,706,718	243,274,375	-1.4	-	-	0.0
Pennsylvania	387,483,571	387,483,571	1.4	360,742,161	748,225,732	-0.7	-	-	0.0
Rhode Island	33,190,187	33,190,187	7.6	28,292,308	61,482,495	2.5	-	-	0.0
South Carolina	223,234,998	223,234,998	0.7	214,581,769	437,816,767	-2.2	-	-	0.0
South Dakota	39,749,419	39,749,419	4.0	33,926,017	73,675,436	1.2	-	-	0.0
Tennessee	256,828,109	256,828,109	-10.4	247,989,236	504,817,345	-2.9	-	-	0.0
Texas	1,148,351,445	1,148,351,445	0.2	1,090,031,398	2,238,382,843	-1.6	-	-	0.0
Utah	95,838,336	95,838,336	1.5	90,575,895	186,414,231	-0.4	-	-	0.0
Vermont	24,954,465	24,954,465	0.7	23,526,342	48,480,807	-0.1	-	-	0.0
Virginia	297,918,251	297,918,251	-8.2	335,542,322	633,460,573	5.1	-	-	0.0
Washington	214,592,576	214,592,576	-3.9	212,959,571	427,552,147	-3.0	-	-	0.0
West Virginia	58,793,501	58,793,501	-2.7	62,003,959	120,797,460	5.1	-	-	0.0
Wisconsin	211,606,688	211,606,688	-0.3	205,614,009	417,220,697	6.6	-	-	0.0
Wyoming	29,009,098	29,009,098	29.4	22,838,812	51,847,910	-12.2	-	-	0.0
U.S. Totals (2)	11,372,836,678	11,372,836,678	0.0	10,851,353,839	22,224,190,518	-1.7	-	-	0.0
Puerto Rico	68,932,333	68,932,333	-20.6	68,416,373	137,348,706	-20.8	-	-	0.0
Grand Total (2)	11,441,769,011	11,441,769,011	-0.2	10,919,770,212	22,361,539,224	-1.8	-	-	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.

MONTHLY SPECIAL FUEL REPORTED BY STATES - 2017 (1)

TABLE MF-33SF
2017 Reporting Period

Created On: 05/31/2017

(GALLONS)

STATE	JANUARY (2) (47 Entities)	FEBRUARY (2) (39 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	70,716,476	62,857,415	-	-	-	-	-	-	-	-	-	-	133,573,891
Alaska	6,307,457	7,611,402	-	-	-	-	-	-	-	-	-	-	13,918,859
Arizona	64,691,162	68,939,992	-	-	-	-	-	-	-	-	-	-	133,631,154
Arkansas	46,268,323	58,098,238	-	-	-	-	-	-	-	-	-	-	104,366,561
California	212,103,144	209,108,357	-	-	-	-	-	-	-	-	-	-	421,211,501
Colorado	47,141,516	44,151,559	-	-	-	-	-	-	-	-	-	-	91,293,075
Connecticut	18,164,935	25,684,623	-	-	-	-	-	-	-	-	-	-	43,849,558
Delaware	4,758,635	6,327,330	-	-	-	-	-	-	-	-	-	-	11,085,965
District of Columbia	1,109,790	1,302,798	-	-	-	-	-	-	-	-	-	-	2,412,588
Florida	130,881,564	141,647,685	-	-	-	-	-	-	-	-	-	-	272,529,249
Georgia	210,938,020	131,209,235	-	-	-	-	-	-	-	-	-	-	342,147,255
Hawaii	4,352,925	3,848,818	-	-	-	-	-	-	-	-	-	-	8,201,743
Idaho	23,729,244	23,647,987	-	-	-	-	-	-	-	-	-	-	47,377,231
Illinois	118,596,813	114,302,394	-	-	-	-	-	-	-	-	-	-	232,899,207
Indiana	100,954,807	100,335,199	-	-	-	-	-	-	-	-	-	-	201,290,006
Iowa	51,509,039	48,307,360	-	-	-	-	-	-	-	-	-	-	99,816,399
Kansas	33,600,336	29,924,282	-	-	-	-	-	-	-	-	-	-	63,524,618
Kentucky	66,802,938	61,743,067	-	-	-	-	-	-	-	-	-	-	128,546,005
Louisiana	61,103,131	56,839,532	-	-	-	-	-	-	-	-	-	-	117,942,663
Maine	5,282,951	21,111,984	-	-	-	-	-	-	-	-	-	-	26,394,935
Maryland	45,027,198	40,210,429	-	-	-	-	-	-	-	-	-	-	85,237,627
Massachusetts	46,334,537	53,894,573	-	-	-	-	-	-	-	-	-	-	100,229,110
Michigan	128,946,074	66,567,096	-	-	-	-	-	-	-	-	-	-	195,513,170
Minnesota	62,053,241	53,925,614	-	-	-	-	-	-	-	-	-	-	115,978,855
Mississippi	50,796,539	53,646,876	-	-	-	-	-	-	-	-	-	-	104,443,415
Missouri	63,162,400	84,946,659	-	-	-	-	-	-	-	-	-	-	148,109,059
Montana	18,779,777	18,580,950	-	-	-	-	-	-	-	-	-	-	37,360,727
Nebraska	31,256,934	30,799,416	-	-	-	-	-	-	-	-	-	-	62,056,350
Nevada	27,621,474	26,533,484	-	-	-	-	-	-	-	-	-	-	54,154,958
New Hampshire	8,301,828	7,675,582	-	-	-	-	-	-	-	-	-	-	15,977,410
New Jersey	62,630,058	58,246,927	-	-	-	-	-	-	-	-	-	-	120,876,985
New Mexico	46,788,496	42,670,632	-	-	-	-	-	-	-	-	-	-	89,459,128
New York	177,865,080	165,863,935	-	-	-	-	-	-	-	-	-	-	343,729,015
North Carolina	83,301,763	94,067,473	-	-	-	-	-	-	-	-	-	-	177,369,236
North Dakota	24,025,443	19,238,731	-	-	-	-	-	-	-	-	-	-	43,264,174
Ohio	122,975,176	122,763,459	-	-	-	-	-	-	-	-	-	-	245,738,635
Oklahoma	63,458,298	93,490,296	-	-	-	-	-	-	-	-	-	-	156,948,594
Oregon	-	-	-	-	-	-	-	-	-	-	-	-	-
Pennsylvania	105,470,848	150,673,297	-	-	-	-	-	-	-	-	-	-	256,144,145
Rhode Island	4,315,089	6,464,234	-	-	-	-	-	-	-	-	-	-	10,779,323
South Carolina	71,641,134	67,887,913	-	-	-	-	-	-	-	-	-	-	139,529,047
South Dakota	19,769,874	16,510,233	-	-	-	-	-	-	-	-	-	-	36,280,107
Tennessee	71,485,071	76,901,164	-	-	-	-	-	-	-	-	-	-	148,386,235
Texas	424,769,351	405,325,620	-	-	-	-	-	-	-	-	-	-	830,094,971
Utah	31,276,382	36,531,406	-	-	-	-	-	-	-	-	-	-	67,807,788
Vermont	5,463,585	4,616,090	-	-	-	-	-	-	-	-	-	-	10,079,675
Virginia	88,061,189	88,319,379	-	-	-	-	-	-	-	-	-	-	176,380,568
Washington	53,689,024	50,211,302	-	-	-	-	-	-	-	-	-	-	103,900,326
West Virginia	43,696,585	24,466,261	-	-	-	-	-	-	-	-	-	-	68,162,846
Wisconsin	57,636,677	70,965,030	-	-	-	-	-	-	-	-	-	-	128,601,707
Wyoming	30,420,173	18,912,149	-	-	-	-	-	-	-	-	-	-	49,332,322
US Total	3,350,032,504	3,267,905,468	-	-	-	-	-	-	-	-	-	-	6,617,937,972
Puerto Rico	371,953	622,358	-	-	-	-	-	-	-	-	-	-	994,311
Grand Total	3,350,404,457	3,268,527,826	-	-	-	-	-	-	-	-	-	-	6,618,932,283

(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

Created On: 05/31/2017

(CENTS PER GALLON)

2017 Reporting Period

STATE	GASOLINE		DIESEL		LIQUEFIED PETROLEUM GAS		GASOHOL (2)	
	RATE	EFFECTIVE DATE	RATE	EFFECTIVE DATE	RATE	EFFECTIVE DATE	RATE	EFFECTIVE DATE
Alabama *	18	10/03/95	19	10/01/95	-	-	18	10/03/95
Alaska	8	09/01/09	8	09/01/09	-	-	8	09/01/09
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 *	27.8	07/01/16	16	07/01/16	6	10/01/66	27.8	07/01/16
Colorado *	22	01/01/91	20.5	01/01/92	7	01/01/16	22	01/01/91
Connecticut *	25	07/01/04	41.7	07/01/16	-	-	25	07/01/05
Delaware *	23	01/01/95	22	01/01/95	22	01/01/95	23	01/01/95
District of Columbia	23.5	01/01/17	23.5	10/01/09	-	-	23.5	10/01/09
Florida *	26.6	01/01/17	26.6	01/01/17	-	01/01/65	26.6	01/01/17
Georgia	26	07/01/15	29	07/01/15	26	07/01/15	26	07/01/15
Hawaii *	16	01/01/16	16	01/01/16	5.2	07/01/04	16	07/01/91
Idaho *	33	07/01/15	33	07/01/15	23.2	07/01/15	33	07/01/15
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 *	31.7	07/01/16	33.5	03/01/15	30	03/01/15	30	07/01/16
Kansas *	24	07/01/03	26	07/01/03	23	07/01/03	24	07/01/03
Kentucky *	24.6	07/01/16	21.6	07/01/16	24.6	07/01/16	24.6	07/01/16
Louisiana	20	01/01/90	20	01/01/90	14.6	01/01/16	20	01/01/90
Maine *	30	07/01/11	31.2	07/01/11	-	-	23	08/01/99
Maryland	33.5	07/01/16	34.25	07/01/16	-	-	-	-
Massachusetts	24	07/30/13	24	07/30/13	10.7	11/01/16	24	07/30/13
Michigan	19	08/01/97	15	04/01/03	15	01/01/84	-	-
Minnesota *	28.5	07/01/12	28.5	07/01/12	21.35	07/01/12	28.5	07/01/12
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 *	27.75	07/01/94	28.5	07/01/94	5.18	01/01/98	27.75	07/01/09
Nebraska *	28.2	01/01/17	28.2	01/01/17	27.3	01/01/17	28.2	01/01/17
Nevada	24	10/02/92	27	10/02/92	22	07/01/97	24	10/02/92
New Hampshire *	23.825	07/01/14	23.825	07/01/14	22.2	01/01/15	23.825	07/01/14
New Jersey *	37.5	11/01/16	33.4	01/01/17	5.25	07/01/88	37.5	11/01/16
New Mexico *	17	07/01/95	21	07/01/04	12	01/01/02	17	07/01/95
New York *	24.25	01/01/17	22.45	01/01/17	8.05	01/01/02	24.25	01/01/17
North Carolina *	34.55	01/01/17	34.55	01/01/17	27.1	07/01/05	35.25	07/01/11
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 *	30	01/01/11	30	01/01/11	23.1	01/01/11	30	01/01/11
Pennsylvania *	58.2	01/01/17	74.7	01/01/17	42.9	01/01/17	58.2	01/01/17
Rhode Island *	33	07/01/15	33	07/01/15	33	07/01/15	33	07/01/15
South Carolina	16	07/01/87	16	07/01/87	16	07/01/87	16	07/01/87
South Dakota *	30	04/01/15	30	04/01/15	20	04/01/99	16	04/01/15
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 *	29.4	01/01/16	29.4	01/01/16	24.5	05/01/97	29.4	01/01/16
Vermont *	30.73	07/01/14	31	07/01/13	-	-	-	-
Virginia *	16.2	01/01/15	20.2	07/01/13	16.2	01/01/15	16.2	01/01/15
Washington *	49.4	07/01/16	49.4	07/01/16	49.4	07/01/16	49.4	07/01/16
West Virginia *	32.2	01/01/17	32.2	01/01/17	19.9	01/01/17	32.2	01/01/17
Wisconsin *	30.9	04/01/06	30.9	04/01/06	22.6	04/01/06	30.9	04/01/06
Wyoming *	24	07/01/13	24	07/01/13	24	07/01/13	24	07/01/13
Puerto Rico	16	07/01/75	8	07/01/94	-	-	-	-
Mean	25.331		25.778		19.898		24.916	
Weighted Average	26.921		25.116		17.784		24.092	
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

Created On: 05/31/2017

February 2017 Reporting Period

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 -	In addition to the fixed tax rates shown, there is a Hazardous Substance Cleanup Act (HSCA) Tax. HSCA is a 0.9 percent tax on all taxable gross receipts from the sale of petroleum or petroleum products.
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 county. All counties levy the SCETS tax on gasoline, but only one levies less than the maximum rate. Natural gas-powered vehicles registered in the State will not pay any tax on alternative fuels from January 1, 2014 through January 1, 2019.
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.
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 pay 7 cents per gallon to a licensed dealer. There is an alcohol distiller credit of 20 cents per gallon of alcohol produced in the State with State agriculture 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 17 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.
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 -	As of 7/1/2009, South Dakota taxes gasoline at 22 cents and ethyl alcohol at 8 cents.
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. NOTE: The States which have exemptions are: Hawaii 1 cent, Iowa 2 cents, Maine 6.5 cents, and Montana 4 cents.

TAX RATES ON MOTOR FUEL

TABLE MF-121T

SHEET 3 OF 3

Created On: 05/31/2017

February 2017 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	6.0	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 only to the first \$2 of the price of a gallon of motor fuel. Counties have the option to use this cents-per-gallon method, or continue using their local percentage rates in their calculations.
North Dakota	6.0	Applies to fuels not taxable under the volume tax laws.
Ohio	5.8	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. Sales tax rate on aviation is 4.5 percent. 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.
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)

February 2017 Reporting Period

Created On: 05/31/2017

(CENTS PER GALLON)

COUNTRY	GASOLINE	DIESEL
Belgium	351	291
France	364	304
Germany	358	265
Italy	408	352
Japan	211	133
Netherlands	429	285
United Kingdom	369	369
United States(2)	45	50

(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.

