



U. S. Department
of Transportation

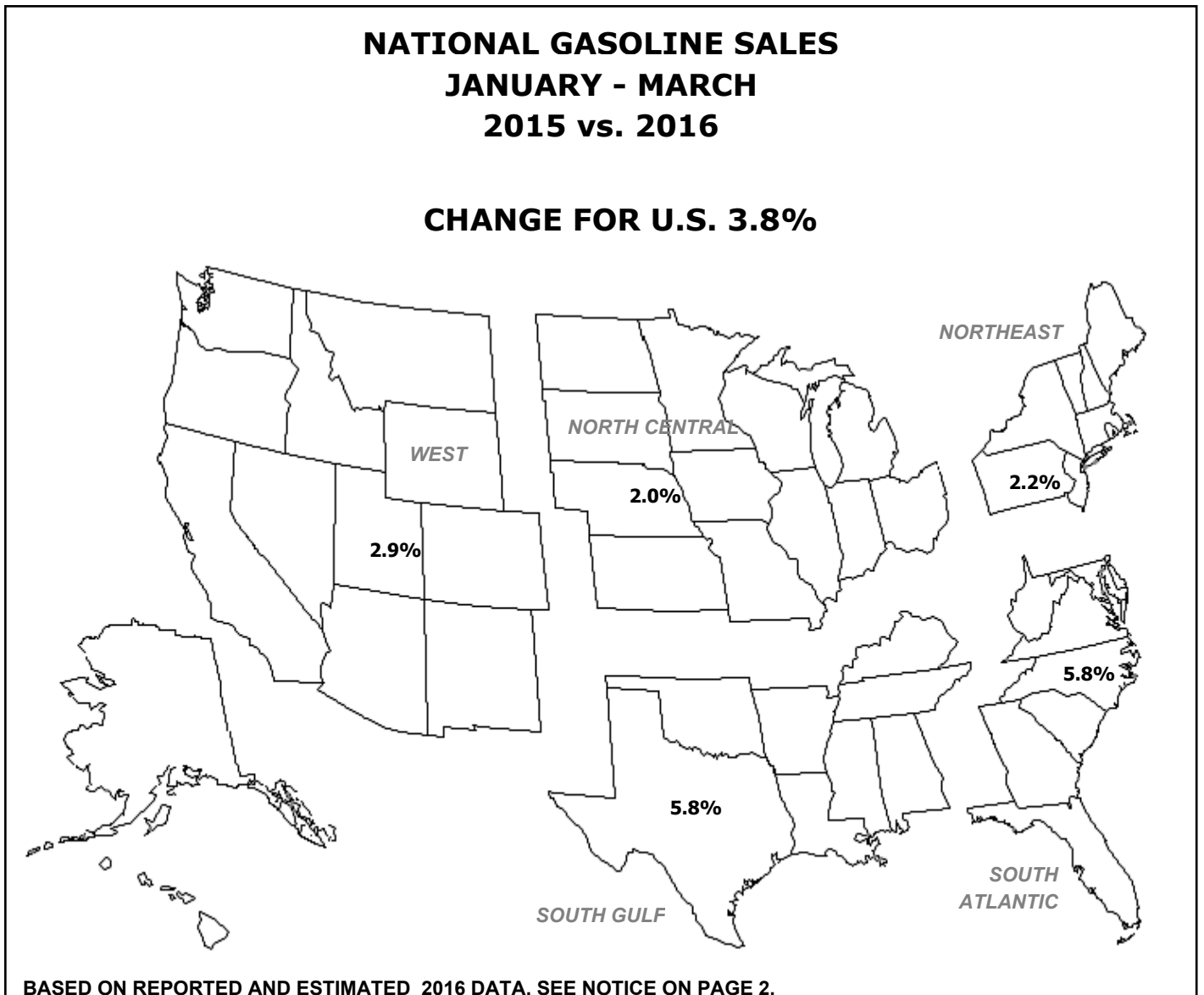
**Federal Highway
Administration**

Office of Highway
Policy Information

Created On: 7/18/2016

MONTHLY MOTOR FUEL REPORTED BY STATES

MARCH 2016



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

If you have questions concerning the report, contact:

Bryant L. Gross
Federal Highway Administration
Office of Highway Policy Information (HPPI)
1200 New Jersey Avenue SE
Washington, DC 20590

Telephone: 202-366-5026

Facsimile: 202-366-7742

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: 07/18/2016

March 2016 Reporting Period

Gasoline Sales

Based on State-reported data (40 entities) and estimated data where States did not report, gasoline consumption for January - March 2016 changed by 3.8 percent compared to the same period in 2015. (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 2016 are shown in Table MF-121T. The gasoline rates vary from a low of 8.0 cents per gallon to 50.3 cents with an average of 25.2 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 64 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 2015 and 2016 data are available.

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

TABLE MF-33G
March 2016 Reporting Period

(GALLONS)

STATE	JANUARY 2016 (50 Entities)	CALENDAR YEAR CUMULATIVE		FEBRUARY 2016 (47 Entities)	CALENDAR YEAR CUMULATIVE		MARCH 2016 (40 Entities)	CALENDAR YEAR CUMULATIVE	
	VOLUME (3)	VOLUME	PERCENT CHANGE (2)	VOLUME (3)	VOLUME	PERCENT CHANGE (2)	VOLUME (3)	VOLUME	PERCENT CHANGE (2)
Alabama	226,551,637	226,551,637	2.8	215,690,281	442,241,918	2.1	216,481,449	658,723,367	4.3
Alaska	20,960,609	20,960,609	-2.7	21,010,820	41,971,429	0.1	23,079,073	65,050,502	0.9
Arizona	237,463,678	237,463,678	2.4	240,208,351	477,672,029	6.7	250,980,367	728,652,396	4.5
Arkansas	111,981,810	111,981,810	-4.6	118,074,068	230,055,878	5.2	130,764,585	360,820,463	7.5
California	1,222,466,654	1,222,466,654	0.4	1,226,620,368	2,449,087,022	3.5	1,301,398,022	3,750,485,044	2.6
Colorado	181,938,189	181,938,189	-0.8	177,124,301	359,062,490	3.3	197,568,083	556,630,573	3.2
Connecticut	119,115,671	119,115,671	2.3	110,358,633	229,474,304	2.8	124,258,115	353,732,419	2.6
Delaware	37,503,898	37,503,898	4.1	36,617,094	74,120,992	7.7	45,084,033	119,205,025	11.9
District of Columbia	8,348,058	8,348,058	-7.4	9,672,152	18,020,210	-2.0	11,570,988	29,591,198	0.9
Florida	755,631,737	755,631,737	6.1	745,012,893	1,500,644,630	4.5	742,643,589	2,243,288,219	5.8
Georgia	399,809,863	399,809,863	1.3	398,690,853	798,500,716	5.0	441,486,123	1,239,986,839	4.9
Hawaii	17,550,085	17,550,085	-52.2	59,118,022	76,668,107	5.6	39,406,365	116,074,472	3.9
Idaho	53,258,074	53,258,074	-3.7	70,642,203	123,900,277	7.4	56,429,568	180,329,845	3.7
Illinois	400,478,695	400,478,695	3.6	372,208,397	772,687,092	2.9	411,386,248	1,184,073,340	3.5
Indiana	251,513,764	251,513,764	1.8	243,892,116	495,405,880	4.1	255,432,683	750,838,563	2.5
Iowa	140,417,242	140,417,242	5.9	125,999,453	266,416,695	2.8	138,951,580	405,368,275	4.2
Kansas	102,489,406	102,489,406	-4.1	102,638,680	205,128,086	-1.0	108,193,099	313,321,185	-0.6
Kentucky	168,053,326	168,053,326	-1.8	166,741,591	334,794,917	3.6	187,887,965	522,682,882	4.7
Louisiana	191,195,388	191,195,388	0.6	189,026,059	380,221,447	3.2	204,568,117	584,789,564	1.7
Maine	64,410,904	64,410,904	2.7	59,951,231	124,362,135	50.5	63,519,436	187,881,571	11.0
Maryland	207,334,244	207,334,244	-0.7	211,915,402	419,249,646	1.0	243,115,862	662,365,508	2.7
Massachusetts	235,617,979	235,617,979	-1.0	210,197,391	445,815,370	1.0	236,278,438	682,093,808	1.4
Michigan	376,116,153	376,116,153	-8.2	370,678,758	746,794,911	7.1	405,956,947	1,152,751,858	5.3
Minnesota	211,540,061	211,540,061	1.4	203,965,506	415,505,567	2.5	207,449,891	622,955,458	2.4
Mississippi	129,985,559	129,985,559	-4.9	143,620,906	273,606,465	-5.9	159,376,791	432,983,256	-1.1
Missouri	253,009,009	253,009,009	1.0	254,642,113	507,651,122	6.0	268,725,854	776,376,976	5.4
Montana	38,012,611	38,012,611	-2.0	38,404,640	76,417,251	-0.4	42,668,386	119,085,637	1.5
Nebraska	69,335,078	69,335,078	0.1	65,637,351	134,972,429	1.2	75,208,037	210,180,466	2.4
Nevada	93,455,816	93,455,816	1.7	90,946,010	184,401,826	4.5	99,133,160	283,534,986	3.3
New Hampshire	57,370,478	57,370,478	-1.3	54,921,375	112,291,853	0.9	59,810,815	172,102,668	1.4
New Jersey	319,708,329	319,708,329	-1.7	299,269,723	618,978,052	-1.4	327,416,101	946,394,153	-2.4
New Mexico	77,004,703	77,004,703	-5.3	76,039,710	153,044,413	0.9	80,638,746	233,683,159	-0.1
New York	476,889,025	476,889,025	1.0	476,645,126	953,534,151	8.6	455,839,908	1,409,374,059	6.6
North Carolina	350,779,151	350,779,151	-1.0	351,076,292	701,855,443	3.9	399,910,431	1,101,765,874	5.0
North Dakota	34,074,442	34,074,442	-7.8	31,025,918	65,100,360	-13.8	31,380,772	96,481,132	-12.5
Ohio	408,982,302	408,982,302	1.4	390,161,371	799,143,673	3.2	425,550,580	1,224,694,253	2.8
Oklahoma	117,527,276	117,527,276	-3.3	210,384,213	327,911,489	9.3	188,273,973	516,185,462	12.5
Oregon	117,505,077	117,505,077	26.6	129,058,674	246,563,751	6.2	131,639,775	378,203,526	5.6
Pennsylvania	382,071,434	382,071,434	-3.7	371,133,910	753,205,344	-1.3	406,481,604	1,159,686,948	-0.1
Rhode Island	30,853,651	30,853,651	-3.1	29,107,313	59,960,964	-0.8	32,790,549	92,751,513	-0.3
South Carolina	221,632,591	221,632,591	0.8	226,234,582	447,867,173	8.0	243,672,932	691,540,105	6.1
South Dakota	39,951,463	39,951,463	0.1	38,145,178	78,096,640	1.5	34,378,532	112,475,172	1.6
Tennessee	286,698,021	286,698,021	4.9	233,350,493	520,048,514	2.8	295,888,805	815,937,319	9.3
Texas	1,146,328,352	1,146,328,352	3.7	1,127,676,916	2,274,005,268	6.9	1,221,161,409	3,495,166,677	6.0
Utah	94,456,336	94,456,336	2.8	92,613,390	187,069,726	5.6	97,641,085	284,710,811	3.9
Vermont	24,778,746	24,778,746	-4.9	23,754,182	48,532,928	-2.7	24,915,555	73,448,483	-3.4
Virginia	324,626,178	324,626,178	22.1	277,944,512	602,570,690	9.1	378,523,206	981,093,896	8.8
Washington	221,637,951	221,637,951	1.4	213,180,187	434,818,138	2.7	241,387,495	676,205,633	2.7
West Virginia	59,187,561	59,187,561	18.8	54,493,700	113,681,261	9.8	63,385,444	177,066,705	8.1
Wisconsin	212,187,201	212,187,201	2.9	179,067,476	391,254,677	-2.8	162,349,037	553,603,714	-9.4
Wyoming	22,417,508	22,417,508	-9.7	36,616,371	59,033,879	9.1	19,520,582	78,554,461	-7.7
U.S. Totals (2)	11,352,212,974	11,352,212,974	1.4	11,201,206,255	22,553,419,229	4.1	12,011,560,190	34,564,979,418	3.8
Puerto Rico	86,817,261	86,817,261	-0.8	86,616,282	173,433,543	1.0	92,160,885	265,594,428	-1.0
Grand Total (2)	11,439,030,235	11,439,030,235	1.4	11,287,822,537	22,726,852,772	4.1	12,103,721,075	34,830,573,846	3.8

(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 - 2016 (1)

TABLE MF-33SF
2016 Reporting Period

Created On: 07/18/2016

(GALLONS)

STATE	JANUARY (2) (49 Entities)	FEBRUARY (2) (46 Entities)	MARCH (2) (39 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	65,177,357	65,694,532	66,545,957	-	-	-	-	-	-	-	-	-	197,417,846
Alaska	6,655,544	10,419,178	10,400,501	-	-	-	-	-	-	-	-	-	27,475,223
Arizona	65,242,928	66,936,040	77,277,784	-	-	-	-	-	-	-	-	-	209,456,752
Arkansas	44,093,955	54,563,299	55,633,991	-	-	-	-	-	-	-	-	-	154,291,245
California	218,569,178	213,651,757	285,257,978	-	-	-	-	-	-	-	-	-	717,478,913
Colorado	44,111,428	48,197,087	46,473,191	-	-	-	-	-	-	-	-	-	138,781,706
Connecticut	18,323,667	18,075,618	26,489,195	-	-	-	-	-	-	-	-	-	62,888,480
Delaware	4,616,099	5,227,540	6,387,362	-	-	-	-	-	-	-	-	-	16,231,001
District of Columbia	1,122,486	1,123,102	1,346,301	-	-	-	-	-	-	-	-	-	3,591,889
Florida	134,181,920	127,815,140	129,980,487	-	-	-	-	-	-	-	-	-	391,977,547
Georgia	105,941,526	108,380,401	120,359,855	-	-	-	-	-	-	-	-	-	334,681,782
Hawaii	3,362,096	4,685,481	3,960,483	-	-	-	-	-	-	-	-	-	12,008,060
Idaho	23,993,072	27,641,462	29,462,015	-	-	-	-	-	-	-	-	-	81,096,549
Illinois	112,109,626	111,541,906	133,133,152	-	-	-	-	-	-	-	-	-	356,784,684
Indiana	96,236,761	96,522,634	102,893,762	-	-	-	-	-	-	-	-	-	295,653,157
Iowa	55,655,509	52,400,648	56,003,800	-	-	-	-	-	-	-	-	-	164,059,957
Kansas	33,084,900	40,022,079	48,481,080	-	-	-	-	-	-	-	-	-	121,588,059
Kentucky	64,259,671	63,363,449	68,250,955	-	-	-	-	-	-	-	-	-	195,874,075
Louisiana	66,835,861	57,025,122	61,484,559	-	-	-	-	-	-	-	-	-	185,345,542
Maine	17,564,407	14,983,665	16,819,489	-	-	-	-	-	-	-	-	-	49,367,561
Maryland	42,813,639	40,110,444	45,355,561	-	-	-	-	-	-	-	-	-	128,279,644
Massachusetts	32,946,951	35,887,671	41,737,228	-	-	-	-	-	-	-	-	-	110,571,851
Michigan	125,190,363	65,454,372	58,960,820	-	-	-	-	-	-	-	-	-	249,605,555
Minnesota	45,927,119	55,230,984	50,970,029	-	-	-	-	-	-	-	-	-	152,128,132
Mississippi	47,876,097	51,238,659	52,119,019	-	-	-	-	-	-	-	-	-	151,233,775
Missouri	61,525,339	87,053,886	99,696,784	-	-	-	-	-	-	-	-	-	248,276,009
Montana	18,816,869	18,560,489	21,751,453	-	-	-	-	-	-	-	-	-	59,128,811
Nebraska	31,840,406	28,247,068	48,612,236	-	-	-	-	-	-	-	-	-	108,699,710
Nevada	25,914,306	26,787,985	24,186,148	-	-	-	-	-	-	-	-	-	76,888,439
New Hampshire	8,470,592	7,973,065	6,849,515	-	-	-	-	-	-	-	-	-	23,293,172
New Jersey	62,456,484	67,897,268	77,679,954	-	-	-	-	-	-	-	-	-	208,033,706
New Mexico	42,392,055	43,040,136	43,063,874	-	-	-	-	-	-	-	-	-	128,496,065
New York	91,645,621	95,039,097	180,579,313	-	-	-	-	-	-	-	-	-	367,264,031
North Carolina	82,572,013	93,178,291	90,365,839	-	-	-	-	-	-	-	-	-	266,116,143
North Dakota	24,791,402	16,008,841	21,940,164	-	-	-	-	-	-	-	-	-	62,740,407
Ohio	120,035,108	123,691,078	131,577,847	-	-	-	-	-	-	-	-	-	375,304,033
Oklahoma	58,490,247	66,780,342	46,724,704	-	-	-	-	-	-	-	-	-	171,995,293
Oregon	41,535,901	41,421,723	42,967,963	-	-	-	-	-	-	-	-	-	125,925,587
Pennsylvania	109,030,775	107,024,957	152,818,261	-	-	-	-	-	-	-	-	-	368,873,993
Rhode Island	4,885,716	3,032,985	4,829,302	-	-	-	-	-	-	-	-	-	12,748,003
South Carolina	72,568,956	70,375,500	78,598,828	-	-	-	-	-	-	-	-	-	221,543,284
South Dakota	16,483,553	16,689,303	15,769,174	-	-	-	-	-	-	-	-	-	48,942,030
Tennessee	56,913,586	78,553,877	88,910,707	-	-	-	-	-	-	-	-	-	224,378,170
Texas	402,353,614	403,318,095	472,149,692	-	-	-	-	-	-	-	-	-	1,277,821,401
Utah	32,421,834	37,391,408	40,477,798	-	-	-	-	-	-	-	-	-	110,291,040
Vermont	5,793,004	4,470,836	6,174,704	-	-	-	-	-	-	-	-	-	16,438,544
Virginia	81,070,515	84,024,416	85,449,998	-	-	-	-	-	-	-	-	-	250,544,929
Washington	53,754,015	46,743,031	50,773,526	-	-	-	-	-	-	-	-	-	151,270,571
West Virginia	28,709,616	6,809,895	24,497,090	-	-	-	-	-	-	-	-	-	60,016,601
Wisconsin	64,199,183	56,873,078	31,187,286	-	-	-	-	-	-	-	-	-	152,259,547
Wyoming	26,371,823	33,793,056	15,324,435	-	-	-	-	-	-	-	-	-	75,489,314
US Total	3,100,934,693	3,100,971,975	3,498,741,151	-	-	-	-	-	-	-	-	-	9,700,647,819
Puerto Rico	1,603,032	1,109,598	970,286	-	-	-	-	-	-	-	-	-	3,682,916
Grand Total	3,102,537,725	3,102,081,573	3,499,711,437	-	-	-	-	-	-	-	-	-	9,704,330,735

(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: 07/18/2016

(CENTS PER GALLON)

2016 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 *	30	07/01/15	13	07/01/15	6	10/01/66	30	07/01/15
Colorado *	22	01/01/91	20.5	01/01/92	7	01/01/16	22	01/01/91
Connecticut *	25	07/01/04	50.3	07/01/15	-	-	25	01/01/05
Delaware *	23	01/01/95	22	01/01/95	22	01/01/95	23	01/01/95
District of Columbia	23.5	10/01/09	23.5	10/01/09	-	-	23.5	10/01/09
Florida *	17.3	01/01/15	17.3	01/01/15	-	01/01/65	17.3	01/01/15
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 *	32	07/01/15	32	07/01/15	23.2	07/01/15	32	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 *	30.8	07/01/15	32.5	03/01/15	30	03/01/15	29.3	07/01/15
Kansas *	24	07/01/03	26	07/01/03	23	07/01/03	24	07/01/03
Kentucky *	24.6	04/01/15	21.6	04/01/15	24.6	04/01/15	24.6	04/01/15
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	32.6	01/01/16	33.35	01/01/16	-	-	-	-
Massachusetts	24	07/30/13	24	07/30/13	24	07/01/15	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 *	27.7	01/01/16	27.7	01/01/16	26.8	01/01/16	27.7	01/01/16
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 *	10.5	07/01/88	13.5	07/01/88	5.25	07/01/88	10.5	01/01/92
New Mexico *	17	07/01/95	21	07/01/04	12	01/01/02	17	07/01/95
New York *	25.05	01/01/16	23.25	01/01/16	8.05	01/01/02	25.05	01/01/16
North Carolina *	35	01/01/16	35	01/01/16	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 *	50.3	01/01/16	64	01/01/16	37.1	01/01/16	50.3	01/01/16
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 *	44.5	08/01/15	44.5	08/01/15	44.5	08/01/15	44.5	08/01/15
West Virginia *	33.2	01/01/16	33.2	01/01/16	33.2	01/01/16	33.2	01/01/16
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	24.409		25.002		20.274		23.931	
Weighted Average	25.007		23.905		13.161		23.381	
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: 07/18/2016

March 2016 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 include 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: 07/18/2016

March 2016 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)

March 2016 Reporting Period

Created On: 07/18/2016

(CENTS PER GALLON)

COUNTRY	GASOLINE	DIESEL
Belgium	339	264
France	351	280
Germany	350	260
Italy	415	353
Japan	207	132
Netherlands	419	278
United Kingdom	392	392
United States(2)	44	49

(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.

