



U. S. Department  
of Transportation

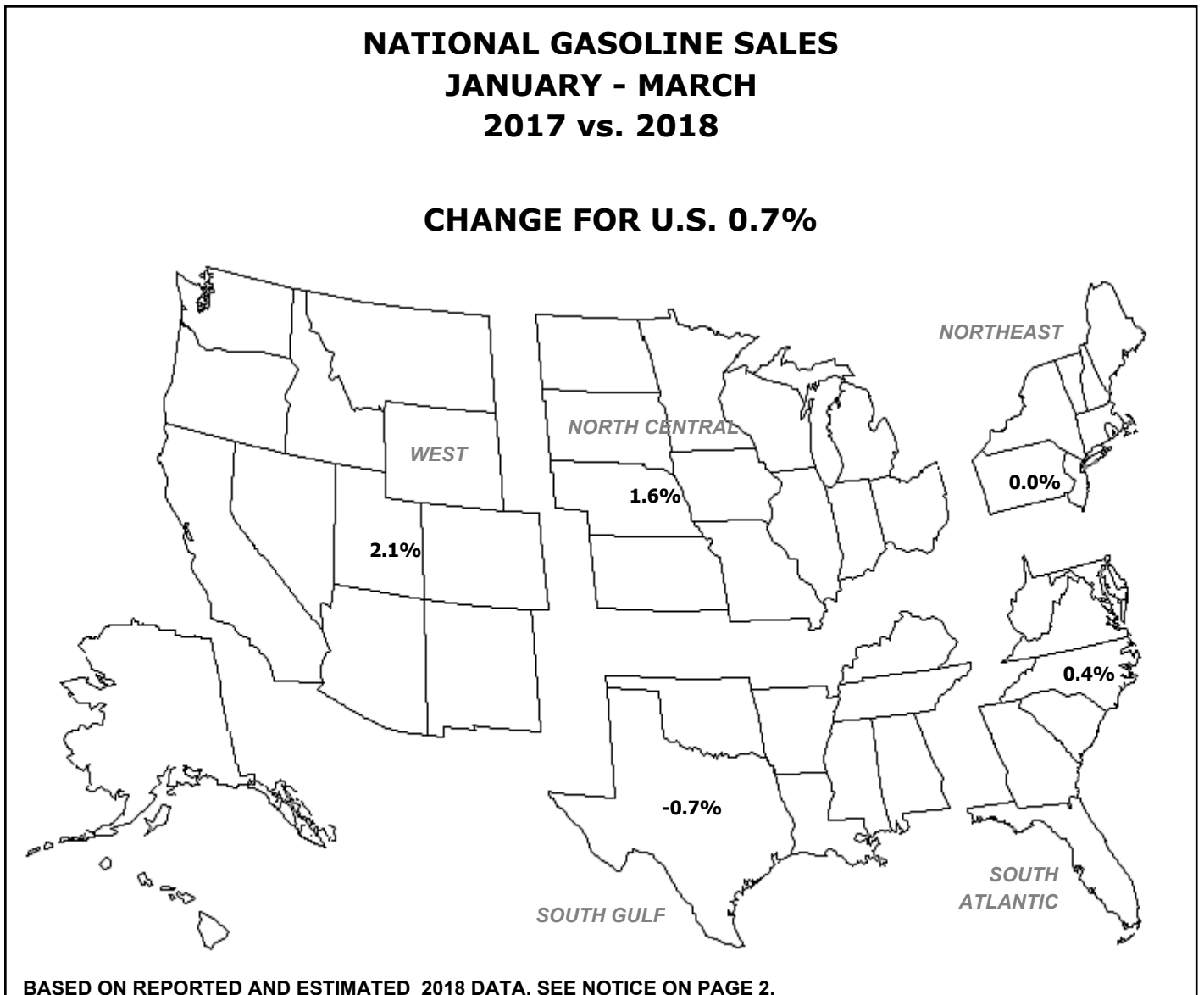
**Federal Highway  
Administration**

Office of Highway  
Policy Information

Created On: 11/30/2018

# MONTHLY MOTOR FUEL REPORTED BY STATES

## MARCH 2018



## 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: 11/30/2018

## March 2018 Reporting Period

### Gasoline Sales

Based on State-reported data ( 49 entities) and estimated data where States did not report, gasoline consumption for January - March 2018 changed by 0.7 percent compared to the same period in 2017. (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 2018 are shown in Table MF-121T. The gasoline rates vary from a low of 8.0 cents per gallon to 57.6 cents with an average of 26.7 cents. Four 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 74.1 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.

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(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 2017 and 2018 data are available.

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

TABLE MF-33G  
March 2018 Reporting Period

(GALLONS)

STATE	JANUARY 2018 (50 Entities)	CALENDAR YEAR CUMULATIVE		FEBRUARY 2018 (49 Entities)	CALENDAR YEAR CUMULATIVE		MARCH 2018 (49 Entities)	CALENDAR YEAR CUMULATIVE	
	VOLUME (3)	VOLUME	PERCENT CHANGE (2)	VOLUME (3)	VOLUME	PERCENT CHANGE (2)	VOLUME (3)	VOLUME	PERCENT CHANGE (2)
Alabama	223,667,755	223,667,755	-0.9	207,992,724	431,660,479	-1.0	204,666,532	636,327,011	-1.0
Alaska	21,075,493	21,075,493	-2.9	20,117,171	41,192,664	-1.8	22,652,716	63,845,380	-3.3
Arizona	243,314,716	243,314,716	4.1	233,638,972	476,953,688	4.8	269,743,996	746,697,684	4.5
Arkansas	118,430,664	118,430,664	1.4	106,084,994	224,515,658	-2.3	131,507,535	356,023,193	-1.5
California	1,236,964,906	1,236,964,906	0.6	1,186,271,431	2,423,236,337	1.3	1,309,212,719	3,732,449,056	-0.1
Colorado	192,066,426	192,066,426	2.6	173,268,372	365,334,798	0.9	191,437,364	556,772,162	-0.2
Connecticut	120,036,680	120,036,680	1.9	110,035,434	230,072,114	2.6	124,167,191	354,239,305	2.4
Delaware	38,366,249	38,366,249	-6.8	36,892,734	75,258,983	-2.5	41,269,633	116,528,616	4.7
District of Columbia	<b>10,733,291</b>	<b>10,733,291</b>	<b>1.9</b>	<b>7,225,813</b>	<b>17,959,104</b>	<b>1.0</b>	<b>12,481,676</b>	<b>30,440,780</b>	<b>0.7</b>
Florida	783,317,196	783,317,196	0.9	758,295,735	1,541,612,931	0.0	738,973,666	2,280,586,597	0.8
Georgia	394,834,919	394,834,919	1.3	379,921,925	774,756,844	0.5	446,401,108	1,221,157,952	0.1
Hawaii	38,971,147	38,971,147	-1.1	35,205,951	74,177,098	-1.7	39,952,273	114,129,371	-1.5
Idaho	62,086,025	62,086,025	-2.9	64,568,901	126,654,926	1.6	68,072,495	194,727,421	2.7
Illinois	399,997,968	399,997,968	3.7	361,057,323	761,055,291	2.3	408,334,823	1,169,390,114	1.3
Indiana	248,588,731	248,588,731	-1.1	232,715,452	481,304,183	-0.7	266,584,728	747,888,911	-0.9
Iowa	133,344,190	133,344,190	14.3	118,236,178	251,580,368	4.1	135,061,893	386,642,261	2.3
Kansas	103,975,519	103,975,519	0.7	98,033,595	202,009,114	1.0	113,667,136	315,676,250	4.0
Kentucky	169,004,772	169,004,772	-1.9	161,507,006	330,511,778	-0.5	190,403,882	520,915,660	-0.3
Louisiana	180,653,596	180,653,596	-3.7	169,224,327	349,877,923	-5.3	153,093,628	502,971,551	-13.5
Maine	52,717,250	52,717,250	-5.4	55,670,080	108,387,330	1.9	77,031,618	185,418,948	24.7
Maryland	211,252,949	211,252,949	0.3	195,634,009	406,886,958	2.4	246,573,151	653,460,109	-3.4
Massachusetts	215,211,511	215,211,511	-1.3	216,913,044	432,124,555	2.8	230,216,695	662,341,250	1.5
Michigan	389,472,889	389,472,889	3.2	354,362,026	743,834,915	2.2	397,704,585	1,141,539,500	0.4
Minnesota	217,558,671	217,558,671	-1.6	200,432,357	417,991,028	-2.0	210,398,368	628,389,396	-2.1
Mississippi	143,909,676	143,909,676	14.4	<b>124,223,601</b>	<b>268,133,277</b>	<b>7.1</b>	<b>167,194,935</b>	<b>435,328,212</b>	<b>4.0</b>
Missouri	249,377,706	249,377,706	1.4	230,002,368	479,380,074	-1.0	272,174,176	751,554,250	-0.2
Montana	38,781,779	38,781,779	0.0	34,933,389	73,715,168	-1.0	41,566,515	115,281,683	-1.0
Nebraska	69,212,707	69,212,707	3.7	64,660,680	133,873,387	2.5	76,150,979	210,024,366	1.3
Nevada	96,294,594	96,294,594	2.8	91,283,411	187,578,005	4.0	112,834,945	300,412,950	5.9
New Hampshire	58,971,332	58,971,332	3.0	53,294,395	112,265,727	2.0	57,954,421	170,220,148	0.6
New Jersey	310,741,848	310,741,848	-3.2	286,126,437	596,868,285	-3.0	329,184,745	926,053,030	-2.7
New Mexico	81,167,760	81,167,760	2.1	74,531,904	155,699,664	1.9	90,478,696	246,178,360	2.6
New York	502,986,949	502,986,949	-2.0	418,245,098	921,232,047	-1.0	469,340,055	1,390,572,102	-1.5
North Carolina	364,343,725	364,343,725	-0.8	354,883,224	719,226,949	-0.4	410,770,980	1,129,997,929	-0.3
North Dakota	34,740,266	34,740,266	4.3	32,934,568	67,674,834	4.7	32,856,674	100,531,508	1.0
Ohio	402,597,767	402,597,767	-0.7	378,907,622	781,505,389	0.3	430,177,868	1,211,683,257	0.2
Oklahoma	128,626,699	128,626,699	27.4	178,173,274	306,799,973	13.5	142,081,052	448,881,025	8.5
Oregon	124,578,709	124,578,709	-2.3	116,252,856	240,831,565	-1.0	131,650,476	372,482,041	-0.9
Pennsylvania	388,913,493	388,913,493	0.4	356,851,961	745,765,454	-1.3	411,069,688	1,156,835,142	-1.6
Rhode Island	35,519,652	35,519,652	7.0	30,111,584	65,631,236	5.8	34,260,704	99,891,940	6.5
South Carolina	210,009,601	210,009,601	-5.9	210,730,251	420,739,852	-3.9	248,472,994	669,212,846	-1.0
South Dakota	39,462,235	39,462,235	-0.7	36,925,852	76,388,087	2.9	32,754,580	109,142,667	3.1
Tennessee	248,275,585	248,275,585	-3.3	244,278,508	492,554,093	-2.4	290,210,737	782,764,830	-0.5
Texas	1,143,425,853	1,143,425,853	-0.4	1,074,770,348	2,218,196,201	-0.9	1,271,371,311	3,489,567,512	-0.2
Utah	99,111,035	99,111,035	3.4	90,727,165	189,838,200	5.0	105,035,185	294,873,385	3.4
Vermont	26,026,618	26,026,618	4.3	23,412,792	49,439,410	2.0	25,563,318	75,002,728	1.4
Virginia	347,899,741	347,899,741	16.8	275,186,871	623,086,612	-1.6	374,451,724	997,538,336	0.4
Washington	227,466,993	227,466,993	21.8	239,254,075	466,721,068	19.1	251,590,491	718,311,559	14.7
West Virginia	60,447,392	60,447,392	2.8	60,525,473	120,972,865	0.1	67,658,932	188,631,797	19.7
Wisconsin	291,794,849	291,794,849	37.9	181,940,127	473,734,976	13.5	230,069,895	703,804,871	14.7
Wyoming	28,591,051	28,591,051	-1.4	24,816,755	53,407,806	3.0	26,945,377	80,353,183	4.9
U.S. Totals (2)	11,558,919,128	11,558,919,128	2.1	10,771,290,143	22,330,209,271	0.9	12,163,480,864	34,493,690,135	0.7
Puerto Rico	<b>70,242,047</b>	<b>70,242,047</b>	<b>1.9</b>	<b>68,142,708</b>	<b>138,384,755</b>	<b>0.8</b>	<b>70,138,544</b>	<b>208,523,299</b>	<b>0.6</b>
Grand Total (2)	11,629,161,175	11,629,161,175	2.1	10,839,432,851	22,468,594,025	0.9	12,233,619,408	34,702,213,434	0.7

(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 - 2018 (1)

TABLE MF-33SF  
2018 Reporting Period

Created On: 11/30/2018

(GALLONS)

STATE	JANUARY (2) (49 Entities)	FEBRUARY (2) (48 Entities)	MARCH (2) (48 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	69,314,063	68,493,665	72,593,570	-	-	-	-	-	-	-	-	-	210,401,298
Alaska	10,871,733	7,808,711	7,765,342	-	-	-	-	-	-	-	-	-	26,445,786
Arizona	67,169,173	71,675,973	82,116,817	-	-	-	-	-	-	-	-	-	220,961,963
Arkansas	49,197,462	58,381,129	56,629,355	-	-	-	-	-	-	-	-	-	164,207,946
California	210,310,339	202,213,515	311,803,083	-	-	-	-	-	-	-	-	-	724,326,937
Colorado	50,223,383	48,086,609	54,344,533	-	-	-	-	-	-	-	-	-	152,654,525
Connecticut	20,984,398	17,906,877	30,531,884	-	-	-	-	-	-	-	-	-	69,423,159
Delaware	5,724,244	6,030,092	7,313,042	-	-	-	-	-	-	-	-	-	19,067,378
District of Columbia	<b>618,503</b>	<b>633,777</b>	<b>738,341</b>	-	-	-	-	-	-	-	-	-	1,990,621
Florida	142,039,783	149,976,476	137,323,780	-	-	-	-	-	-	-	-	-	429,340,039
Georgia	88,014,877	161,024,108	101,964,165	-	-	-	-	-	-	-	-	-	351,003,150
Hawaii	3,748,869	5,351,863	4,223,054	-	-	-	-	-	-	-	-	-	13,323,786
Idaho	24,303,481	21,830,676	27,922,050	-	-	-	-	-	-	-	-	-	74,056,207
Illinois	137,362,848	102,322,936	145,956,737	-	-	-	-	-	-	-	-	-	385,642,521
Indiana	96,119,453	109,305,973	104,683,148	-	-	-	-	-	-	-	-	-	310,108,574
Iowa	55,773,747	47,847,178	55,527,536	-	-	-	-	-	-	-	-	-	159,148,461
Kansas	52,229,113	30,989,759	43,443,872	-	-	-	-	-	-	-	-	-	126,662,744
Kentucky	75,472,766	70,991,891	77,217,377	-	-	-	-	-	-	-	-	-	223,682,034
Louisiana	59,110,533	48,574,031	46,865,522	-	-	-	-	-	-	-	-	-	154,550,086
Maine	14,504,316	14,748,977	17,127,600	-	-	-	-	-	-	-	-	-	46,380,893
Maryland	40,930,198	40,298,022	46,279,946	-	-	-	-	-	-	-	-	-	127,508,166
Massachusetts	37,126,150	31,265,261	37,868,471	-	-	-	-	-	-	-	-	-	106,259,882
Michigan	114,539,370	48,426,029	71,752,400	-	-	-	-	-	-	-	-	-	234,717,799
Minnesota	64,585,279	60,831,478	63,383,607	-	-	-	-	-	-	-	-	-	188,800,364
Mississippi	53,988,974	<b>57,834,556</b>	<b>57,094,721</b>	-	-	-	-	-	-	-	-	-	168,918,251
Missouri	74,844,099	89,709,125	104,823,118	-	-	-	-	-	-	-	-	-	269,376,342
Montana	18,176,638	18,266,103	21,009,922	-	-	-	-	-	-	-	-	-	57,452,663
Nebraska	33,079,697	31,105,120	37,670,354	-	-	-	-	-	-	-	-	-	101,855,171
Nevada	31,180,437	29,714,554	20,495,721	-	-	-	-	-	-	-	-	-	81,390,712
New Hampshire	9,533,311	5,810,914	8,139,847	-	-	-	-	-	-	-	-	-	23,484,072
New Jersey	82,994,222	75,509,066	87,596,241	-	-	-	-	-	-	-	-	-	246,099,529
New Mexico	47,108,908	48,397,248	52,430,641	-	-	-	-	-	-	-	-	-	147,936,797
New York	122,611,185	157,869,243	174,161,274	-	-	-	-	-	-	-	-	-	454,641,702
North Carolina	86,963,426	94,398,492	89,092,507	-	-	-	-	-	-	-	-	-	270,454,425
North Dakota	25,853,036	19,998,057	28,616,666	-	-	-	-	-	-	-	-	-	74,467,759
Ohio	125,381,236	133,077,186	152,291,332	-	-	-	-	-	-	-	-	-	410,749,754
Oklahoma	46,684,254	94,398,979	59,503,389	-	-	-	-	-	-	-	-	-	200,586,622
Oregon	<b>43,555,801</b>	<b>42,459,268</b>	<b>44,728,776</b>	-	-	-	-	-	-	-	-	-	130,743,844
Pennsylvania	118,604,557	104,417,219	158,324,656	-	-	-	-	-	-	-	-	-	381,346,432
Rhode Island	6,405,001	5,082,589	5,548,758	-	-	-	-	-	-	-	-	-	17,036,348
South Carolina	70,521,311	68,677,387	78,866,658	-	-	-	-	-	-	-	-	-	218,065,356
South Dakota	18,670,043	16,397,331	15,433,380	-	-	-	-	-	-	-	-	-	50,500,754
Tennessee	78,125,968	80,700,263	85,570,011	-	-	-	-	-	-	-	-	-	244,396,242
Texas	507,531,479	423,477,722	485,823,538	-	-	-	-	-	-	-	-	-	1,416,832,739
Utah	35,065,819	38,248,082	44,318,810	-	-	-	-	-	-	-	-	-	117,632,711
Vermont	5,555,151	5,289,295	5,738,404	-	-	-	-	-	-	-	-	-	16,582,850
Virginia	97,654,931	86,102,805	79,842,765	-	-	-	-	-	-	-	-	-	263,600,501
Washington	59,702,119	53,553,129	56,258,361	-	-	-	-	-	-	-	-	-	169,513,609
West Virginia	57,134,397	28,423,499	34,889,556	-	-	-	-	-	-	-	-	-	120,447,452
Wisconsin	103,753,631	55,431,099	73,563,264	-	-	-	-	-	-	-	-	-	232,747,994
Wyoming	32,098,238	25,106,757	28,131,677	-	-	-	-	-	-	-	-	-	85,336,672
US Total	3,483,051,950	3,314,470,094	3,695,339,578	-	-	-	-	-	-	-	-	-	10,492,861,622
Puerto Rico	<b>392,410</b>	<b>660,944</b>	<b>676,736</b>	-	-	-	-	-	-	-	-	-	1,730,090
Grand Total	3,483,444,361	3,315,131,038	3,696,016,314	-	-	-	-	-	-	-	-	-	10,494,591,712

(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: 11/30/2018

(CENTS PER GALLON)

2018 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	21	10/03/95	-	-	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 *	41.7	11/01/17	36	11/01/17	6	10/01/66	41.7	11/01/17
Colorado *	22	01/01/91	20.5	01/01/92	9	01/01/17	22	01/01/91
Connecticut *	25	07/01/04	41.7	07/01/17	-	-	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 *	27.5	01/01/18	27.5	01/01/18	-	01/01/65	27.5	01/01/18
Georgia	26.8	01/01/18	30	01/01/18	26.8	01/01/18	26.8	01/01/18
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 *	29	07/01/17	27	07/01/17	-	-	29	07/01/17
Iowa *	31.5	07/01/17	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	01/01/18	21.6	01/01/18	24.6	01/01/18	24.6	01/01/18
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	33.8	07/01/17	34.55	07/01/17	-	-	-	-
Massachusetts	24	07/30/13	24	07/30/13	14	01/01/18	24	07/30/13
Michigan	26.3	01/01/17	26.3	01/01/17	26.3	01/01/17	26.3	01/01/17
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 *	32.25	07/01/17	30	07/01/17	5.18	01/01/98	32.25	07/01/17
Nebraska *	29.3	01/01/18	29.3	01/01/18	28.4	01/01/18	29.3	01/01/18
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 *	37.1	11/01/16	40.1	01/01/17	5.25	07/01/88	37.1	11/01/16
New Mexico *	17	07/01/95	21	07/01/04	12	01/01/02	17	07/01/95
New York *	24.95	01/01/18	23.15	01/01/18	8.05	01/01/02	24.95	01/01/18
North Carolina *	35.35	01/01/18	35.35	01/01/18	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 *	34	01/01/18	34	01/01/18	26.2	01/01/18	34	01/01/18
Pennsylvania *	57.6	01/01/18	74.1	01/01/18	42.5	01/01/18	57.6	01/01/18
Rhode Island *	33	07/01/15	33	07/01/15	33	07/01/15	33	07/01/15
South Carolina	18	07/01/17	18	07/01/17	18	07/01/17	18	07/01/17
South Dakota *	30	04/01/15	30	04/01/15	20	04/01/99	16	04/01/15
Tennessee	24	07/01/17	21	07/01/17	17	07/01/17	24	07/01/17
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 *	35.7	01/01/18	35.7	01/01/18	20	01/01/18	35.7	01/01/18
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	26.362		27.128		20.54		25.871	
Weighted Average	27.7		27.755		16.788		28.589	
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: 11/30/2018

March 2018 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: 11/30/2018

March 2018 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 2018 Reporting Period**

**Created On: 11/30/2018**

(CENTS PER GALLON)

COUNTRY	GASOLINE	DIESEL
Belgium	398	370
France	435	390
Germany	405	307
Italy	470	407
Japan	223	142
Netherlands	492	333
United Kingdom	414	417
United States(2)	45	52

(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.

