

TAX RATES ON MOTOR FUEL - 2008¹

TABLE MF-121T
SHEET 1 OF 3

OCTOBER 2009

(CENTS PER GALLON)

STATE	GASOLINE		DIESEL		LIQUEFIED PETROLEUM GAS		GASOHOL 2/		
	RATE	EFFECTIVE DATE	RATE	EFFECTIVE DATE	RATE	EFFECTIVE DATE	RATE	EFFECTIVE DATE	EXEMPTION
Alabama *	18	10/01/95	19	10/01/95	-	-	18	06/01/92	10/01/95
Alaska *	8	07/01/61	8	07/01/61	-	-	8	07/01/61	-
Arizona *	18	07/01/00	26	07/01/00	-	-	18	07/01/00	-
Arkansas *	21.5	07/01/01	22.5	07/01/01	16.5	04/01/91	21.5	07/01/01	-
California *	18	01/01/94	18	01/01/94	6	01/01/66	18	01/01/94	-
Colorado *	22	01/01/91	20.5	01/01/92	20.5	01/01/92	22	01/01/91	-
Connecticut *	25	01/01/05	43.4	07/01/08	-	-	25	01/01/05	-
Delaware	23	01/01/95	22	01/01/95	22	01/01/95	23	01/01/95	-
Dist. of Col.	20	10/01/94	20	10/01/94	20	10/01/94	20	10/01/94	-
Florida *	15.6	01/01/08	15.6	01/01/08	14.5	01/01/05	15.6	01/01/08	-
Georgia	7.5	07/01/71	7.5	07/01/71	7.5	07/01/71	7.5	07/01/71	-
Hawaii *	17	07/01/07	17	07/01/07	5.2	07/01/04	16	07/01/91	-
Idaho *	25	04/01/96	25	04/01/96	18.1	01/01/96	22.5	07/01/96	2.5
Illinois *	19	01/01/90	21.5	01/01/90	19	01/01/90	19	01/01/90	-
Indiana *	18	04/01/03	16	04/01/93	-	-	18	04/01/03	-
Iowa *	21	07/01/07	22.5	01/01/89	20	01/01/89	19	01/01/89	2.0
Kansas *	24	07/01/03	26	07/01/03	23	07/01/03	24	07/01/03	-
Kentucky *	22.5	07/01/08	19.5	07/01/08	21.1	07/01/08	23	07/01/08	-
Louisiana *	20	01/01/90	20	01/01/90	16	07/01/93	20	01/01/90	-
Maine *	28.4	07/01/08	29.8	07/01/08	-	-	23	08/01/99	5.4
Maryland	23.5	05/01/92	24.25	07/01/93	-	-	-	-	-
Massachusetts	21	01/01/91	21	01/01/91	33.6	10/01/08	21	01/01/91	-
Michigan *	19	08/01/97	15	04/01/03	15	01/01/84	-	-	-
Minnesota *	22.5	08/01/08	20	06/01/88	15	07/01/95	22.5	08/01/08	-
Mississippi *	18.4	08/01/00	18.4	08/01/00	17	01/31/89	18.4	08/01/00	-
Missouri *	17	04/01/96	17	04/01/96	17	04/01/96	17	04/01/96	-
Montana *	27.75	07/01/94	27.75	07/01/94	-	-	23	04/28/05	-
Nebraska *	26	07/01/07	26	07/01/08	26	07/01/08	26	07/01/08	-
Nevada	24	10/01/92	27	10/01/92	22	07/01/97	24	10/01/92	-
New Hampshire *	19.6	01/01/00	19.6	01/01/00	-	-	-	-	-
New Jersey *	10.5	07/01/88	13.5	07/01/88	5.25	07/01/88	10.5	01/01/92	-
New Mexico *	18.875	07/01/99	22.88	07/01/04	12	01/01/02	18.88	07/01/99	-
New York *	24.45	01/01/08	22.65	01/01/08	8.05	01/01/02	-	-	-
North Carolina *	30.15	01/01/08	30.15	07/01/08	27.1	07/01/05	30.15	01/01/08	-
North Dakota *	23	07/01/05	23	07/01/05	23	07/01/05	23	07/01/05	-
Ohio *	28	07/01/05	28	07/01/05	28	07/01/05	28	07/01/05	-
Oklahoma *	17	07/01/89	14	07/01/89	17	07/01/89	17	07/01/89	-
Oregon *	24	01/01/93	24	01/01/93	18.5	09/09/95	24	01/01/93	-
Pennsylvania *	30	01/01/06	38.1	01/01/06	22.8	01/01/06	31.2	01/01/06	-
Rhode Island *	30	07/01/02	30	07/01/02	30	07/01/02	30	07/01/02	-
South Carolina	16	07/01/87	16	07/01/87	16	07/01/87	16	07/01/87	-
South Dakota *	22	04/01/99	22	04/01/99	20	04/01/99	20	04/01/99	2
Tennessee *	20	04/01/89	17	04/01/90	14	04/01/89	20	04/01/89	-
Texas *	20	10/01/91	20	10/01/91	15	09/01/97	20	10/01/91	-
Utah *	24.5	07/01/97	24.5	07/01/97	24.5	07/01/97	24.5	07/01/97	-
Vermont *	21	07/01/99	27	07/01/02	-	-	20	07/01/97	-
Virginia *	17.5	01/01/87	17.5	01/01/87	17.5	07/07/07	17.5	01/01/87	-
Washington *	37.5	07/01/08	37.5	07/01/08	36	07/01/07	37.5	07/01/08	-
West Virginia *	32.2	01/01/08	32.2	01/01/08	32	01/01/08	32.2	01/01/08	-
Wisconsin *	30.9	04/01/06	30.9	04/01/06	22.6	04/01/06	30.9	04/01/06	-
Wyoming *	14	07/01/98	14	07/01/98	14	07/01/98	14	07/01/98	-
Puerto Rico	16	07/01/75	8	07/01/94	-	-	-	-	-
Mean	21.747		22.403		19.183		21.577		
Weighted Avg.	20.481		20.768		12.051		20.689		
Federal Tax	18.4	10/01/97	24.4	10/01/97	13.6	10/01/97	18.4	01/01/05	

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.
Alaska	In September 2008, the Governor temporarily repealed the motor fuel tax for a period of one year, effective September 1, 2008 through August 31, 2009.
Arizona	The fuel tax on diesel remains at 18 cents per gallon for light and exempt vehicles, but is set at 27 cents per gallon if used to propel a truck with more than two axles or with a declared gross weight over 26,000 pounds.
Arkansas	The gasoline, gasohol, and diesel rates include 0.4 cents per gallon Environmental Assurance Fee. Applicants for LPG user permits must pay a fee in lieu of the volume tax.
California	LPG users may pay an annual fee in lieu of the volume tax.
Colorado	Owners of LPG vehicles registered in the State must pay an annual fee in lieu of the volume tax.
Connecticut	The tax is computed at 5% of the gross earnings from the first sale of a petroleum product in the State.
Delaware	The tax rate varies annually based on the average wholesale price of gasoline for the previous year.
Florida	Tax rates are variable, adjusted annually. For gasoline and gasohol, in addition to the rates shown, there is a State-imposed State Comprehensive Enhanced Transportation System (SCETS) tax that varies by the county from 0-5.0 cents per gallon. All counties levy the SCETS tax on gasoline, but a few levy less than the maximum rate. LPG vehicles registered in the State pay an annual fee in lieu of the tax on alternative fuels and the SCETS tax.
Hawaii	Effective 01/01/02, alternative fuels pay an amount proportional to the diesel tax as follows: .29 for ethanol, .5 for bio-diesel, and .33 for LPG. An additional 1 cent is added to these amounts, and then rounded to the nearest 1 cent.
Idaho	LPG users may pay an annual fee based on vehicle weight in lieu of volume tax.
Illinois	Motor carriers pay an additional 6.3 cents per gallon on gasoline, 6.5 cents on diesel, and 5.9 cents on LPG.
Indiana	Motor carriers pay an additional 11 cents per gallon. LPG vehicles pay an annual fee.
Iowa	Effective 07/01/02, motor fuel tax rates will be adjusted annually based on the amounts of ethanol blended gasoline being sold and distributed annually.
Kansas	LPG users may pay an annual fee based on mileage and gross vehicle weight in lieu of the volume tax.
Kentucky	Tax rates are variable, adjusted quarterly. A 2 percent surtax is imposed on gasoline and 4.7 percent on special fuels for any vehicle with 3 or more axles. The gasoline, gasohol, and diesel rates include 1.4 cents per gallon Petroleum Environmental Assurance Fee.
Maine	Rates are variable, adjusted every February based on past years Consumer Price Index. Rates are effective on the following July 1.
Michigan	For vehicles defined under the Motor Carrier Fuel Tax Act, diesel fuel is discounted 6 cents per gallon at the pump; and assessed a 12 cents per gallon surcharge on a quarterly return, with a provision for a 6 cent per gallon refund on fuel purchased in Michigan.
Minnesota	There is a credit to the wholesaler of 15 cents per gallon of alcohol used to make gasohol.
Mississippi	The gasoline, gasohol, and diesel rates include 0.4 cents per gallon dedicated to the Groundwater Protection Trust Fund.
Missouri	LPG vehicles 18,000 pounds or less gross vehicle weight registered in the State pay an annual fee in lieu of the volume tax.
Montana	LPG vehicles registered in the State pay an annual fee based on gross weight in lieu of the volume tax. Out-of-State vehicles purchase trip permits. There is an alcohol distiller credit of 30 cents per gallon of alcohol produced in the State with State agricultural products and used to make gasohol.
Nebraska	Rates are variable, adjusted quarterly. The gasoline and gasohol include 0.6 cents per gallon and diesel rate includes 0.2 cents per gallon Petroleum Release Remedial Action Fee. Effective 01/01/02, new Nebraska ethanol production facilities may receive an ethanol production credit equal to 18 cents per gallon of ethanol used to fuel motor vehicles.
New Hampshire	The gasoline, gasohol, and diesel rates include 1.5 cents per gallon Oil Discharge and Disposal Cleanup Fee. Alternative fuel vehicles pay twice the usual registration fee in lieu of the volume tax.
New Jersey	In addition to the rates shown, there is a Petroleum Products Gross Receipts Tax. The tax is computed on a cents-per-gallon basis and is applicable to a wide variety of petroleum products.
New Mexico	The gasoline, gasohol, and diesel rates include the Petroleum Products Loading Fee of \$150 per 8,000 gallons (1.875 cents per gallon). Owners of LPG-powered vehicles up to 54,000 pounds gross vehicle weight may pay an annual fee in lieu of the volume tax.
New York	Rates are variable, adjusted annually. Rates include the Petroleum Business Tax of 14.6 cents per gallon. The gasoline rate includes a 0.5 mill (0.05 cents) per gallon Petroleum Testing Fee.
North Carolina	Rates are variable, adjusted semiannually.
North Dakota	A special excise tax of 2% is imposed on all sales of special fuel (diesel or LPG) that are exempted from the volume tax if the fuel is sold for use in the State. There is a producer credit of 40 cents per gallon of agriculturally derived alcohol produced in the State and used to make gasohol.
Ohio	Commercial vehicles formerly subject to the highway use tax pay an additional 3 cents per gallon. Dealers are refunded 10 cents per gallon of each qualified fuel (ethanol or methanol) blended with unleaded gasoline.
Oklahoma	Rates shown include 1 cent per gallon tax dedicated to the Petroleum Underground Tank Release Environmental Cleanup Indemnity Fund. When the Fund reaches specified balance, future tax revenues will be deposited in a highway fund. The gasoline, gasohol, and LPG rates include 0.08 cents for fuel inspection. LPG users may pay an annual fee in lieu of the volume tax.
Oregon	The diesel and LPG rates shown are paid by users for vehicles not under the jurisdiction of Public Utility Commissioner. Vehicles under the jurisdiction of the Public Utilities Commissioner and paying motor-carrier fees are exempt from payment of the motor-fuel tax.
Pennsylvania	The rates include the Oil Franchise Tax for Maintenance and Construction, a variable rate tax adjusted annually. LPG rate is based on the gasoline gallon equivalent.
Rhode Island	Rates includes 1 cent per gallon tax for the Underground Storage Tank Financial Responsibility Fund.
South Dakota	There is a credit at the rate of the gasoline tax to distributors blending gasoline with ethanol to product gasohol. There is also a producer incentive payment of 20 cents per gallon.
Tennessee	LPG users without permits must pay in advance at the beginning of the fiscal year, others pay quarterly. Fee is based on vehicle weight and fuel efficiency. Sales tax rate on aviation fuel is 4.5 percent.
Texas	Owners of LPG vehicles registered in the State must pay an annual fee in lieu of the volume tax.
Utah	LPG is tax exempt if user purchases annual exemption certificate.
Vermont	Diesel vehicles 10,000 pounds and over pay 26 cents per gallon. LPG vehicles are subject to a registration fee 1.75 times the usual fee. The gasoline, gasohol, and diesel rates include 1 cents per gallon for the Petroleum Cleanup Fund.
Virginia	Vehicles weighing 26,000 pounds or more having 3 or more axles pay an additional 3.5 cents per gallon.
Washington	Owners of LPG vehicles pay an annual fee.
West Virginia	Rates are variable, adjusted annually.
Wisconsin	Rates are variable, adjusted annually.
Wyoming	LPG is subject to sales tax. The gasoline, gasohol, and diesel rates include 1 cent for the Underground Storage Tank Corrective Action Account.

TAX RATES ON MOTOR FUEL - 2008¹

TABLE MF-121T
SHEET 3 OF 3

OCTOBER 2009

STATE	SALES TAX	
	PERCENT	REMARKS
Alabama	4	Applies to fuel not taxable under volume tax laws.
Arizona	5.6	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	5.1	Special fuel for municipal buses and gasoline are exempt.
California	6	Applies to sales price including Federal and State motor-fuel taxes.
Colorado	2.9	Applies to fuel not taxable under volume tax laws.
Connecticut	6	A Petroleum Products Gross Earnings tax is applied to many petroleum products, in addition to the per gallon taxes shown on Sheet 1.
Dist. of Col.	5.8	Applies to fuel not taxable under volume tax laws.
Georgia	4	A 3-percent "second motor-fuel tax" and a 1-percent sales tax apply to sales price including Federal motor-fuel tax.
Hawaii	4	Applies to sales price excluding Federal and State motor-fuel taxes. Alcohol fuels are exempt.
Idaho	5	Fuels subject to the motor fuel volume tax are exempt.
Indiana	6	Applies to sales price excluding Federal and State motor-fuel taxes.
Iowa	5	Applies to fuel not taxable under fuel tax laws, including those fuels taxable, then subject to refund.
Kansas	5.3	Applies to fuels not taxable under the volume tax laws.
Kentucky	6	Applies to sales price, exclusive of Federal tax, of fuels not taxable under the volume tax laws.
Louisiana	4	Fuels subject to volume tax are exempt. Gasohol is exempt if alcohol produced in State.
Maine	5	Applies to motor fuel not taxed at the maximum rate for highway use under the volume tax laws.
Maryland	5	Applies to fuels not taxable under Maryland motor fuel tax laws, unless statutorily exempt from the sales and use tax.
Massachusetts	5	Applies to fuels not taxable under the volume tax laws.
Michigan	6	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 State
Minnesota	6.5	Applies to fuels not taxable under the volume tax laws.
Nebraska	5.5	Gasoline is exempt. Diesel and alternative fuels subject to the volume tax are exempt.
New Mexico	5	Applies to fuels not taxable under the volume tax laws. Ethanol blends deductible under the gasoline tax laws are exempt.
New York	4	Applies to sales price including Federal motor-fuel tax.
North Dakota	5	Applies to fuels not taxable under the volume tax laws.
Ohio	5	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	Applies to fuels not taxable under the volume tax laws.
South Carolina	5	Applies to sales price of aviation gasoline only.
South Dakota	4	Applies to fuels not taxable under the volume tax laws.
Tennessee *	7	Gasoline on which the volume tax has been paid and not refunded and motor fuel subject to the use fuel tax are exempt.
Texas	6.3	Applies to fuels not taxed or exempted under other laws.
Utah	4.8	Applies to fuels not taxable under the volume tax laws.
Washington	6.5	Applies fuels not taxable under the volume tax laws. Certain providers of public transportation of handicapped persons are exempt.
Wisconsin	5	Applies to fuels not taxable under the volume tax laws.
Wyoming	4	Applies to sales price of LPG. Gasoline and diesel subject to volume tax are exempt.

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.