

STATE MOTOR-FUEL TAX RATES, 1998 - 2011 (1)

GASOLINE/GASOHOL

Table MF-105
Sheet 1 of 2

JULY 2013

(CENTS PER GALLON)

| STATE | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 (2) |
|-------------------|-------|-------|-------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-------------|
| Alabama | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 |
| Alaska | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 |
| Arizona | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 |
| Arkansas | 18.6 | 18.6 | 19.5 | 19.5 | 21.7 | 21.7 | 21.7 | 21.7 | 21.5 | 21.5 | 21.5 | 21.5 | 21.5 | 21.5 |
| California (3) | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 35.3 | 35.7 |
| Colorado | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 |
| Connecticut | 36 | 32 | 32 | 32 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 |
| Delaware | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 23 |
| Dist. of Col. | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 23.5 | 23.5 | 23.5 |
| Florida | 13 | 13.1 | 13.3 | 13.6 | 13.9 | 14.1 | 14.3 | 14.5 | 14.9 | 15.3 | 15.6 | 16.1 | 16.0 | 16.2 |
| Georgia | 7.5 | 7.5 | 7.5 | 7.5 | 7.5 | 7.5 | 7.5 | 7.5 | 7.5 | 7.5 | 7.5 | 7.5 | 7.5 | 7.5 |
| Hawaii | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 17 | 17 | 17 | 17 | 17 |
| Idaho | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 |
| Illinois | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 |
| Indiana | 15 | 15 | 15 | 15 | 15 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 |
| Iowa | 20 | 20 | 20 | 20 | 20.1 | 20.1 | 20.3 | 20.7 | 20.7 | 21.0 | 21 | 21 | 21 | 21 |
| Kansas | 18 | 18 | 20 | 20 | 21 | 23 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 |
| Kentucky | 16.4 | 16.4 | 16.4 | 16.4 | 16.4 | 16.4 | 16.4 | 18.5 | 19.7 | 21 | 22.5 | 24.1 | 25.6 | 26.4 |
| Louisiana | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 |
| Maine | 19 | 19 | 19 | 19 | 22 | 22 | 25.2 | 25.9 | 27 | 27.6 | 28.4 | 29.5 | 29.5 | 29.5 |
| Maryland | 23.5 | 23.5 | 23.5 | 23.5 | 23.5 | 23.5 | 23.5 | 23.5 | 23.5 | 23.5 | 23.5 | 23.5 | 23.5 | 23.5 |
| Massachusetts | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 21 |
| Michigan | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 |
| Minnesota | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 22.5 | 27.1 | 27.5 | 28 |
| Mississippi | 18.4 | 18.4 | 18.4 | 18.4 | 18.4 | 18.4 | 18.4 | 18.4 | 18.4 | 18.4 | 18.4 | 18.4 | 18.4 | 18.4 |
| Missouri | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 |
| Montana | 27.75 | 27.75 | 27.75 | 27.75 | 27.75 | 27.75 | 27.75 | 27.75 | 27.75 | 27.75 | 27.75 | 27.75 | 27.75 | 27.75 |
| Nebraska | 23.5 | 24.1 | 23.9 | 24.5 | 24.5 | 24.6 | 24.8 | 25.3 | 27.1 | 27.0 | 26 | 26 | 27.1 | 26.3 |
| Nevada | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 |
| New Hampshire | 18.7 | 19.5 | 19.5 | 19.5 | 19.5 | 19.5 | 19.5 | 19.5 | 19.6 | 19.6 | 19.6 | 19.6 | 19.6 | 19.625 |
| New Jersey | 10.5 | 10.5 | 10.5 | 10.5 | 10.5 | 10.5 | 10.5 | 10.5 | 10.5 | 10.5 | 10.5 | 10.5 | 10.5 | 10.5 |
| New Mexico | 18.5 | 18 | 18.5 | 18.875 | 18.875 | 18.875 | 18.875 | 18.875 | 18.875 | 18.875 | 18.875 | 18.875 | 18.875 | 18.875 |
| New York | 22.65 | 22.05 | 21.45 | 22.05 | 22.65 | 22.05 | 22.65 | 23.25 | 23.95 | 24.65 | 24.45 | 25.15 | 24.35 | 25.05 |
| North Carolina | 22.3 | 21.2 | 22 | 24.3 | 24.2 | 23.4 | 24.3 | 26.6 | 29.9 | 29.95 | 30.15 | 30.15 | 32.15 | 35.25 |
| North Dakota | 20 | 20 | 21 | 21 | 21 | 21 | 21 | 23 | 23 | 23 | 23 | 23 | 23 | 23 |
| Ohio | 22 | 22 | 22 | 22 | 22 | 24 | 26 | 28 | 28 | 28 | 28 | 28 | 28 | 28 |
| Oklahoma | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 |
| Oregon | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 30 |
| Pennsylvania | 25.9 | 25.9 | 25.9 | 26 | 26.6 | 25.9 | 26.2 | 30 | 31 | 31.2 | 30.0 | 30 | 31 | 31.2 |
| Rhode Island | 29 | 29 | 29 | 29 | 29 | 29 | 30 | 30 | 30 | 30 | 30 | 30 | 32 | 32 |
| South Carolina | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 |
| South Dakota | 18 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 |
| Tennessee | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20.0 | 20 | 20.0 | 20 | 20 | 20 |
| Texas | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 |
| Utah | 24.5 | 24.5 | 24.5 | 24.5 | 24.5 | 24.5 | 24.5 | 24.5 | 24.5 | 24.5 | 24.5 | 24.5 | 24.5 | 24.5 |
| Vermont | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 20 | 21 | 20 | 20 | 20 |
| Virginia | 17.5 | 17.5 | 17.5 | 17.5 | 17.5 | 17.5 | 17.5 | 17.5 | 17.5 | 17.5 | 17.5 | 17.5 | 17.5 | 17.5 |
| Washington | 23 | 23 | 23 | 23 | 23 | 28 | 28 | 31 | 34 | 36 | 38 | 37.5 | 37.5 | 37.5 |
| West Virginia | 25.35 | 25.35 | 25.35 | 25.35 | 25.65 | 25.35 | 25.35 | 27 | 27 | 32 | 32.2 | 32.2 | 32.2 | 32.2 |
| Wisconsin | 24.8 | 25.4 | 25.8 | 26.4 | 27.3 | 28.1 | 28.5 | 29.1 | 29.9 | 30.9 | 30.9 | 30.9 | 30.9 | 30.9 |
| Wyoming | 9 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 |
| State Average (4) | 18.67 | 19.05 | 19.96 | 19.29 | 20.17 | 19.07 | 19.13 | 19.25 | 20.3 | 19.25 | 20.48 | 20.78 | 21.82 | 21.38 |

STATE MOTOR-FUEL TAX RATES, 1997 - 2011 (1)

DIESEL

Table MF-205

Sheet 2 of 2

JULY 2013

| STATE | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 (2) |
|-------------------|-------|-------|-------|-------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-------------|
| Alabama | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 |
| Alaska | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 |
| Arizona | 18 | 27 | 27 | 27 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 |
| Arkansas | 18.6 | 18.6 | 20.5 | 20.5 | 22.7 | 22.7 | 22.7 | 22.7 | 22.5 | 22.5 | 22.5 | 22.5 | 22.5 | 22.5 |
| California (3) | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 13 |
| Colorado | 20.5 | 20.5 | 20.5 | 20.5 | 20.5 | 20.5 | 20.5 | 20.5 | 20.5 | 20.5 | 20.5 | 20.5 | 20.5 | 20.5 |
| Connecticut | 18 | 18 | 18 | 18 | 18 | 26 | 26 | 26 | 26 | 37 | 43 | 43.4 | 39.6 | 39.6 |
| Delaware | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 |
| Dist. of Col. | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 |
| Florida | 24.5 | 25.1 | 25.4 | 25.9 | 26.4 | 26.7 | 27 | 27.3 | 27.9 | 28.5 | 15.6 | 16.1 | 16.0 | 16.2 |
| Georgia | 7.5 | 7.5 | 7.5 | 7.5 | 7.5 | 7.5 | 7.5 | 7.5 | 7.5 | 7.5 | 7.5 | 7.5 | 7.5 | 7.5 |
| Hawaii | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 17 | 17 | 17 | 17 | 17 |
| Idaho | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 |
| Illinois | 21.5 | 21.5 | 21.5 | 21.5 | 21.5 | 21.5 | 21.5 | 21.5 | 21.5 | 21.5 | 21.5 | 21.5 | 21.5 | 21.5 |
| Indiana | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 |
| Iowa | 22.5 | 22.5 | 22.5 | 22.5 | 22.5 | 22.5 | 22.5 | 22.5 | 22.5 | 22.5 | 22.5 | 22.5 | 22.5 | 22.5 |
| Kansas | 20 | 20 | 22 | 22 | 23 | 25 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 |
| Kentucky | 13.4 | 13.4 | 13.4 | 13.4 | 13.4 | 13.4 | 13.4 | 15.5 | 16.7 | 18 | 19.5 | 21.1 | 22.6 | 23.4 |
| Louisiana | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 |
| Maine | 20 | 20 | 20 | 20 | 23 | 23 | 26.8 | 27 | 27.9 | 28.8 | 29.8 | 30.7 | 30.7 | 30.7 |
| Maryland | 24.25 | 24.25 | 24.25 | 24.25 | 24.25 | 24.25 | 24.25 | 24.25 | 24.25 | 24.25 | 24.25 | 24.25 | 24.25 | 24.25 |
| Massachusetts | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 21 |
| Michigan | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 |
| Minnesota | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 27.1 | 27.5 | 28 |
| Mississippi | 18.4 | 18.4 | 18.4 | 18.4 | 18.4 | 18.4 | 18.4 | 18.4 | 18.4 | 18.4 | 18.4 | 18.4 | 18.4 | 18.4 |
| Missouri | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 |
| Montana | 28.50 | 28.50 | 28.50 | 28.50 | 28.50 | 28.50 | 28.50 | 28.50 | 28.50 | 28.50 | 27.75 | 27.75 | 28.50 | 28.5 |
| Nebraska | 24.5 | 23.5 | 22.8 | 22.8 | 24.5 | 24.5 | 24.6 | 25.3 | 27.1 | 27.1 | 26.0 | 26 | 27.1 | 26.3 |
| Nevada | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 |
| New Hampshire | 18.7 | 19.5 | 19.5 | 19.5 | 19.5 | 19.5 | 19.5 | 19.5 | 19.6 | 19.6 | 19.6 | 19.6 | 19.6 | 19.6 |
| New Jersey | 13.5 | 13.5 | 13.5 | 13.5 | 13.5 | 13.5 | 13.5 | 13.5 | 13.5 | 13.5 | 13.5 | 13.5 | 13.5 | 13.5 |
| New Mexico | 19.5 | 19.5 | 19 | 19.5 | 19.875 | 19.875 | 22.875 | 22.875 | 22.875 | 22.875 | 22.875 | 22.875 | 22.875 | 22.875 |
| New York | 21.85 | 21.25 | 19.65 | 20.25 | 20.85 | 20.25 | 20.85 | 21.45 | 22.15 | 22.85 | 22.65 | 23.35 | 22.55 | 23.25 |
| North Carolina | 22.3 | 21.2 | 22 | 24.3 | 24.2 | 23.4 | 24.3 | 26.6 | 29.9 | 29.9 | 30.2 | 30.15 | 32.15 | 35.25 |
| North Dakota | 20 | 20 | 21 | 21 | 21 | 21 | 21 | 23 | 23 | 23 | 23 | 23 | 23 | 23 |
| Ohio | 22 | 22 | 22 | 22 | 22 | 24 | 26 | 28 | 28 | 28 | 28 | 28 | 28 | 28 |
| Oklahoma | 14 | 14 | 14 | 14 | 14 | 13 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 |
| Oregon | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 |
| Pennsylvania | 30.8 | 30.8 | 30.8 | 30.9 | 31.8 | 30.8 | 31.2 | 36.4 | 38.1 | 38.1 | 38.1 | 38.1 | 38.1 | 38.1 |
| Rhode Island | 29 | 29 | 29 | 29 | 29 | 29 | 30 | 30 | 30 | 30 | 30 | 30 | 32 | 32 |
| South Carolina | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 |
| South Dakota | 21 | 18 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 |
| Tennessee | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 |
| Texas | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 |
| Utah | 24.5 | 24.5 | 24.5 | 24.5 | 24.5 | 24.5 | 24.5 | 24.5 | 24.5 | 24.5 | 24.5 | 24.5 | 24.5 | 24.5 |
| Vermont | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 26 | 27 | 26 | 29 | 29 |
| Virginia | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 17.5 | 17.5 | 17.5 | 17.5 | 17.5 |
| Washington | 23 | 23 | 23 | 23 | 23 | 23 | 28 | 31 | 34 | 36 | 38 | 37.5 | 37.5 | 37.5 |
| West Virginia | 25.35 | 25.35 | 25.35 | 25.35 | 25.65 | 25.35 | 25.35 | 27 | 27 | 32 | 32.2 | 32.2 | 32.2 | 32.2 |
| Wisconsin | 24.8 | 25.4 | 25.8 | 26.4 | 27.3 | 28.1 | 28.5 | 29.1 | 29.9 | 30.9 | 30.9 | 30.9 | 30.9 | 30.9 |
| Wyoming | 9 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 |
| State Average (4) | 19.50 | 20.15 | 19.96 | 20.37 | 19.73 | 20 | 19.39 | 20 | 20.47 | 20.51 | 20.77 | 21.38 | 22.36 | 22.65 |

(1) This table shows the tax rates for motor fuel as of December 31 for each year. Tax rates include inspection fees and environmental cleanup fees when these fees are targeted at highway fuel use, and include local taxes when these taxes are uniform across all the counties in the State.

(2) 2011 data reported is through December 2011.

(3) California reported "Gasoline" is for aviation use at 18 cents, and all other gasoline/gasohol is currently 36 cents. The on highway gasoline tax increased in 2010 from 18 cents in prior years.

(4) Weighted average based on gross gallons taxed.