

Tax Rates on Motor Fuel (1)

TABLE MF-121T

Page 1 of 3

JULY 2016

State	Gasoline		Diesel		Liquefied Petroleum Gas		Gasohol (2)	
	Rate	Effective Date	Rate	Effective Date	Rate	Effective Date	Rate	Effective Date
Alabama	18.0	10/02/95	19.0	10/01/95	0.0	-	18.0	10/02/95
Alaska	8.0	09/01/09	8.0	09/01/09	0.0	-	8.0	09/01/09
Arizona	18.0	07/01/00	26.0	07/01/00	0.0	-	18.0	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	30.0	07/01/15	13.0	07/01/15	6.0	10/01/66	30.0	07/01/15
Colorado	22.0	01/01/91	20.5	01/01/92	5.0	01/01/15	22.0	01/01/91
Connecticut	25.0	07/01/04	54.5	07/01/14	0.0	-	25.0	01/01/05
Delaware	23.0	01/01/95	22.0	01/01/95	22.0	01/01/95	23.0	01/01/95
DC	23.5	10/01/09	23.5	10/01/09	0.0	-	23.5	10/01/09
Florida	17.3	01/01/15	17.3	01/01/15	0.0	01/01/65	17.3	01/01/15
Georgia	26.0	07/01/15	29.0	07/01/15	26.0	07/01/15	26.0	07/01/15
Hawaii	17.0	07/01/07	17.0	07/01/07	5.2	07/01/04	16.0	07/01/91
Idaho	32.0	07/01/15	32.0	07/01/15	23.2	07/01/15	32.0	07/01/15
Illinois	19.0	01/01/90	21.5	01/01/90	19.0	01/01/90	19.0	01/01/90
Indiana	18.0	01/01/03	16.0	01/01/97	0.0	-	18.0	01/01/03
Iowa	30.8	07/01/15	32.5	03/01/15	30.0	03/01/15	29.3	07/01/15
Kansas	24.0	07/01/03	26.0	07/01/03	23.0	07/01/03	24.0	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	20.0	01/01/90	20.0	01/01/90	16.0	07/01/93	20.0	01/01/90
Maine	30.0	07/01/11	31.2	07/01/11	0.0	-	23.0	08/01/99
Maryland	32.1	07/01/15	32.9	07/01/15	0.0	-	0.0	-
Massachusetts	24.0	07/30/13	24.0	07/30/13	24.0	07/01/15	24.0	07/30/13
Michigan	19.0	08/01/97	15.0	04/01/03	15.0	01/01/84	0.0	-
Minnesota	28.5	07/01/12	28.5	07/01/12	21.4	07/01/12	28.5	07/01/12
Mississippi	18.4	08/01/00	18.4	08/01/00	17.0	01/31/89	18.4	08/01/00
Missouri	17.0	04/01/96	17.0	04/01/96	17.0	04/01/96	17.0	04/01/96
Montana	27.8	07/01/94	28.5	07/01/94	5.2	01/01/98	27.8	07/01/09
Nebraska	26.1	07/01/15	26.1	07/01/15	26.1	07/01/15	26.1	07/01/15
Nevada	24.0	10/02/92	27.0	10/02/92	22.0	07/01/97	24.0	10/02/92
New Hampshire	23.8	07/01/14	23.8	07/01/14	22.2	01/01/15	18.0	12/01/00
New Jersey	10.5	07/01/88	13.5	07/01/88	5.3	07/01/88	10.5	01/01/92
New Mexico	17.0	07/01/95	21.0	07/01/04	12.0	01/01/02	17.0	07/01/95
New York	25.9	01/01/15	24.1	01/01/15	8.1	01/01/02	25.9	01/01/15
North Carolina	36.3	04/01/15	36.3	04/01/15	27.1	07/01/05	35.3	07/01/11
North Dakota	23.0	07/01/05	23.0	07/01/05	23.0	07/01/05	23.0	07/01/05
Ohio	28.0	07/01/05	28.0	07/01/05	28.0	07/01/05	28.0	07/01/05
Oklahoma	17.0	05/27/87	14.0	05/27/87	17.0	05/27/87	17.0	05/27/87
Oregon	30.0	01/01/11	30.0	01/01/11	23.1	01/01/11	30.0	01/01/11
Pennsylvania	50.5	01/01/15	64.2	01/01/15	37.2	01/01/15	50.5	01/01/15
Rhode Island	33.0	07/01/15	33.0	07/01/15	33.0	07/01/15	33.0	07/01/15
South Carolina	16.0	07/01/87	16.0	07/01/87	16.0	07/01/87	16.0	07/01/87
South Dakota	30.0	04/01/15	30.0	04/01/15	20.0	04/01/99	16.0	04/01/15
Tennessee	20.0	07/01/89	17.0	04/01/90	14.0	07/01/89	20.0	07/01/89
Texas	20.0	10/01/91	20.0	10/01/91	15.0	09/01/97	20.0	10/01/91
Utah	24.5	05/01/97	24.5	05/01/97	24.5	05/01/97	24.5	05/01/97
Vermont	19.2	05/01/13	31.0	07/01/13	0.0	-	0.0	-
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	0.3	01/01/15	0.3	01/01/15	0.2	01/01/15	0.3	01/01/15
Wisconsin	30.9	04/01/06	30.9	04/01/06	22.6	04/01/06	30.9	04/01/06
Wyoming	24.0	07/01/13	24.0	07/01/13	24.0	07/01/13	24.0	07/01/13
Puerto Rico	16	07/01/75	8	07/01/94	0	-	0	-
Mean	23.483	-	24.379	-	19.44	-	23.01	-
Weighted Avg								
Federal Tax	18.4	10/01/97	24.4	10/01/97	13.6	10/01/97	18.4	01/01/05

(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 one. Taxes that apply to all petroleum products with distinguishing motor fuel are omitted.

(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 - Footnotes A

State	Comments
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 01/01/01, 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 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 a specified balance, future tax revenues will be deposited in a highway fund. The gasoline, gasohol, and LPG rates include 0.08 cents fuel inspection fee. 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 cent per gallon for the Petroleum Cleanup Fund.

Tax Rates on Motor Fuel - Footnotes A

State	Comments
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 A

TABLE MF-121T

JULY 2016

Page 3 of 3

State	Percent	Sales Tax
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.
DC	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	5.0	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	pay quarterly. Fee is based on vehicle weight and fuel efficiency.
Texas	6.3	Applies to fuels not taxed or exempted under other laws.

Tax Rates on Motor Fuel A

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.