

**STATE MOTOR-FUEL TAX RATES, 2003 - 2016 (1) (2)**  
**GASOLINE/GASOHOL**

MF-205  
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JUNE 2017

STATE	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015 (5)	2016
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	21.7	21.7	21.7	21.5	21.5	21.5	21.5	21.5	21.5	21.5	21.5	21.5	21.5	21.5
California (4)	18	18	18	18	18	18	18	35.3	35.7	36	40	40	30	30
Colorado	22	22	22	22	22	22	22	22	22	22	22	22	22	22
Connecticut	25	25	25	25	25	25	25	25	25	25	25	25	25	25
Delaware	23	23	23	23	23	23.0	23.0	23.0	23.0	23.0	23.0	23.0	23.0	23.0
Dist. of Col.	20	20	20	20	20	20	23.5	23.5	23.5	23.5	24	24	24	24
Florida	14.1	14.3	14.5	14.9	15.3	15.6	16.1	16	16.2	16.6	17	17	17	17
Georgia	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	8	8	26	26
Hawaii	16	16	16	16	17.0	17.0	17.0	17.0	17.0	17.0	17.0	17.0	17.0	16.0
Idaho	25	25	25	25	25	25	25	25	25	25	25	25	32	33
Illinois	19	19	19	19	19	19	19	19	19	19	19	19	19	19
Indiana	18	18	18	18	18	18	18	18	18	18	18	18	18	18
Iowa	20.1	20.3	20.7	20.7	21.0	21.0	21.0	21.0	21.0	21.0	21.0	21.0	30.8	31.7
Kansas	23	24	24	24	24	24	24	24	24	24	24	24	24	24
Kentucky	16.4	16.4	18.5	19.7	21	22.5	24.1	25.6	26.4	28.5	31	31	25	25
Louisiana	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Maine	22	25.2	25.9	26.8	27.6	28.4	29.5	29.5	29.5	30.0	30.0	30.0	30.0	30.0
Maryland	23.5	23.5	23.5	23.5	23.5	23.5	23.5	23.5	23.5	23.5	24	24	32	34
Massachusetts	21	21	21	21	21	21	21	21	21	21	24	24	24	24
Michigan	19	19	19	19	19	19	19	19	19	19	19	19	19	19
Minnesota	20	20	20	20	20	22.5	27.1	27.5	28.0	28.5	28.5	28.5	28.5	28.5
Mississippi	18.4	18.4	18.4	18.4	18.4	18.4	18.4	18.4	18.4	18.4	18	18	18	18
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	28	28	28	28
Nebraska	24.6	24.8	25.3	27.1	27.0	26.0	26.4	27.1	26.3	26.2	26.3	26.3	26.1	26.7
Nevada	24	24	24	24	24	24	24	24	24	24	24	24	24	24
New Hampshire	19.5	19.5	19.5	19.6	19.6	19.6	19.6	19.6	19.625	19.625	20	20	24	24
New Jersey	10.5	10.5	10.5	10.5	10.5	10.5	10.5	10.5	10.5	10.5	11	11	11	38
New Mexico	18.875	18.875	18.875	18.9	18.9	18.9	18.9	18.9	18.9	18.9	18.9	18.9	17.0	17.0
New York	22.05	22.65	23.25	23.95	24.65	24.45	25.15	24.35	25.05	25.85	27	27	26	25
North Carolina	23.4	24.3	26.6	29.9	29.95	30.15	30.15	32.15	35.25	37.95	38	38	36	34
North Dakota	21	21	23	23	23	23	23	23	23	23	23	23	23	23
Ohio	24	26	28	28.0	28.0	28.0	28.0	28.0	28.0	28.0	28.0	28.0	28.0	28.0
Oklahoma	17	17	17	17	17	17	17	17	17	17	17	17	17	17
Oregon	24	24	24	24	24	24	24	24	30	30	30	30	30	30
Pennsylvania	25.9	26.2	30	31.2	31.2	30	30	31.2	31.2	31.2	31	31	51	50
Rhode Island	29	30	30	30.0	30.0	30.0	30.0	32.0	32.0	32.0	32.0	32.0	33.0	33.0
South Carolina	16	16	16	16	16	16	16	16	16	16	16	16	16	16
South Dakota	22	22	22	22	22	22	22	22	22	22	28	28	28	28
Tennessee	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Texas	20	20	20	20	20	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0
Utah	24.5	24.5	24.5	24.5	24.5	24.5	24.5	24.5	24.5	24.5	25	25	25	29
Vermont	19	19	19	19	20	21	20	20	20	20	19	19	19	31
Virginia	17.5	17.5	17.5	17.5	17.5	17.5	17.5	17.5	17.5	17.5	11	11	16	16
Washington	28	28	31	34.0	36.0	37.5	37.5	37.5	37.5	37.5	37.5	37.5	44.5	49.4
West Virginia	25.35	25.35	27	27	32	32.2	32.2	32.2	32.2	33.4	34.7	34.7	34.6	33.2
Wisconsin	28.1	28.5	29.1	29.9	30.9	30.9	30.9	30.9	30.9	30.9	30.9	30.9	30.9	30.9
Wyoming	14	14	14	14	14	14	14	14	14	14	24	24	24	24
State Average (3)	19.07	19.13	19.25	20.3	19.25	20.48	20.78	21.82	21.38	21.63	21.90	22.56	25.04	25.06

**STATE MOTOR-FUEL TAX RATES, 2003 - 2016 (1) (2)**  
**DIESEL**

JUNE 2017

STATE	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
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	26	26	26	26	26	26	26	26	26	26	26	18	26	26
Arkansas	22.7	22.7	22.7	22.5	22.5	22.5	22.5	22.5	22.5	22.5	22.5	21.5	22.5	22.5
California <sup>4/</sup>	18	18	18	18	18	18	18	18	13	10	10	36	13	13
Colorado	20.5	20.5	20.5	20.5	20.5	20.5	20.5	20.5	20.5	20.5	21	22	21	21
Connecticut	26	26	26	26	37	43.4	43.4	39.6	39.6	51.2	51	25	55	50
Delaware	22.0	22	22	22	22	22.0	22.0	22.0	22	22	22.0	23.0	22.0	22.0
Dist. of Col.	20	20	20	20	20	20	20	20	20	23.5	24	24	24	24
Florida	26.7	27	27.3	27.9	28.5	15.6	16.1	16	16.2	16.6	17	17	17	17
Georgia	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	8	8	29	29
Hawaii	16.0	16	16	16	17.0	17.0	17.0	17.0	17	17	17.0	17.0	17.0	16.0
Idaho	25	25	25	25	25	25	25	25	25	25	25	25	32	32
Illinois	21.5	21.5	21.5	21.5	21.5	21.5	21.5	21.5	21.5	21.5	22	19	22	22
Indiana	16	16	16	16	16	16	16	16	16	16	16	18	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	21.0	32.5	32.5
Kansas	25	26	26	26	26	26	26	26	26	26	26	24	26	26
Kentucky	13.4	13.4	15.5	16.7	18	19.5	21.1	22.6	23.4	25.5	28	31	22	22
Louisiana	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Maine	23.0	26.8	27	27.9	28.8	29.8	30.7	30.7	30.7	31.2	31.2	30.0	31.2	31.2
Maryland	24.25	24.25	24.25	24.25	24.25	24.25	24.25	24.25	24.25	24.25	24	27	33	33
Massachusetts	21	21	21	21	21	21	21	21	21	21	24	24	24	24
Michigan	15	15	15	15	15	15	15	15	15	15	15	19	15	15
Minnesota	20.0	20	20	20	20	20.0	27.1	27.5	28	28.5	28.5	28.5	28.5	28.5
Mississippi	18.4	18.4	18.4	18.4	18.4	18.4	18.4	18.4	18.4	18.4	18	18	18	18
Missouri	17	17	17	17	17	17	17	17	17	17	17	17	17	17
Montana	28.5	28.5	28.5	28.5	28.5	27.75	27.75	28.5	28.5	28.5	29	28	29	29
Nebraska	24.5	24.6	25.3	27.1	27.1	26.0	26.4	27.1	26.3	26.2	26.3	26.4	26.1	27.7
Nevada	27	27	27	27	27	27	27	27	27	27	27	24	27	27
New Hampshire	19.5	19.5	19.5	19.6	19.6	19.6	19.6	19.6	19.6	19.625	20	24	24	24
New Jersey	13.5	13.5	13.5	13.5	13.5	13.5	13.5	13.5	13.5	13.5	14	11	14	14
New Mexico	19.9	22.875	22.875	22.875	22.9	22.9	22.9	22.9	22.875	22.875	21.0	17.0	21.0	21.0
New York	20.25	20.85	21.45	22.15	22.85	22.65	23.35	22.55	23.25	24.05	25	26	24	24
North Carolina	23.4	24.3	26.6	29.9	29.9	30.15	30.15	32.15	35.25	35.25	38	37	36	35
North Dakota	21	21	23	23	23	23	23	23	23	23	23	23	23	23
Ohio	24.0	26	28	28	28.0	28.0	28.0	28.0	28	28	28.0	28.0	28.0	28.0
Oklahoma	13	14	14	14	14	14	14	14	14	14	14	17	14	14
Oregon	24	24	24	24	24	24	24	24	24	30	30	30	30	30
Pennsylvania	30.8	31.2	36.4	38.1	38.1	38.1	38.1	38.1	38.1	38.1	38	41	64	64
Rhode Island	29.0	30	30	30	30.0	30.0	30.0	32.0	32	32	32.0	32.0	33.0	33.0
South Carolina	16	16	16	16	16	16	16	16	16	16	16	16	16	16
South Dakota	22	22	22	22	22	22	22	22	22	22	28	28	28	28
Tennessee	17	17	17	17	17	17	17	17	17	17	17	20	17	17
Texas	20.0	20	20	20	20	20.0	20.0	20.0	20	20	20.0	20.0	20.0	20.0
Utah	24.5	24.5	24.5	24.5	24.5	24.5	24.5	24.5	24.5	24.5	25	25	25	29
Vermont	19	19	19	19	26	27	26	29	29	29	45	19	31	31
Virginia	16	16	16	16	17.5	17.5	17.5	17.5	17.5	17.5	20	11	20	20
Washington	23.0	28	31	34	36.0	37.5	37.5	37.5	37.5	37.5	37.5	37.5	44.5	44.5
West Virginia	25	25.35	27	27	32	32.2	32.2	32.2	32.2	33.4	34.7	35.7	34.6	33.2
Wisconsin	28.1	28.5	29.1	29.9	30.9	30.9	30.9	30.9	30.9	30.9	30.9	30.9	30.9	30.9
Wyoming	14	14	14	14	14	14	14	14	14	14	24	24	24	24
<b>State Average (3)</b>	<b>20.00</b>	<b>19.39</b>	<b>20.00</b>	<b>20.47</b>	<b>20.51</b>	<b>20.77</b>	<b>21.38</b>	<b>22.36</b>	<b>22.65</b>	<b>21.90</b>	<b>22.30</b>	<b>23.77</b>	<b>23.74</b>	<b>25.02</b>

(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) Data reported is through December 2016.

(3) Weighted average based on gross gallons taxed.

(4) 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.