

**STATE MOTOR-FUEL TAX RATES, 2000 - 2018 (1) (2)**  
**GASOLINE/GASOHOL**

Feb-20

| STATE             | 2000  | 2001  | 2002  | 2003  | 2004  | 2005  | 2006  | 2007  | 2008  | 2009  | 2010  | 2011   | 2012   | 2013  | 2014  | 2015<br>(5) | 2016  | 2017  | 2018  |
|-------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--------|--------|-------|-------|-------------|-------|-------|-------|
| Alabama           | 18    | 18    | 18    | 18    | 18    | 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     | 8     | 8           | 8     | 8     | 8     |
| Arizona           | 18    | 18    | 18    | 18    | 18    | 18    | 18    | 18    | 18    | 18    | 18    | 18     | 18     | 18    | 18    | 18          | 18    | 18    | 18    |
| Arkansas          | 19.5  | 21.7  | 21.7  | 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  | 21.5  | 21.5  |
| California (4)    | 18    | 18    | 18    | 18    | 18    | 18    | 18    | 18    | 18    | 35.3  | 35.7  | 36     | 40     | 40    | 30    | 30          | 42    | 42    | 42    |
| Colorado          | 22    | 22    | 22    | 22    | 22    | 22    | 22    | 22    | 22    | 22    | 22    | 22     | 22     | 22    | 22    | 22          | 22    | 22    | 22    |
| Connecticut       | 32    | 25    | 25    | 25    | 25    | 25    | 25    | 25    | 25    | 25    | 25    | 25     | 25     | 25    | 25    | 25          | 25    | 25    | 25    |
| Delaware          | 23    | 23    | 23    | 23    | 23    | 23    | 23    | 23    | 23    | 23    | 23    | 2      | 23     | 23    | 23    | 23          | 23    | 23    | 23    |
| Dist. of Col.     | 20    | 20    | 20    | 20    | 20    | 20    | 20    | 20    | 20    | 23.5  | 23.5  | 23.5   | 23.5   | 24    | 24    | 24          | 24    | 24    | 24    |
| Florida           | 13.1  | 13.6  | 13.9  | 14.1  | 14.3  | 14.5  | 14.9  | 15.3  | 15.6  | 16.1  | 16    | 16.2   | 16.6   | 17    | 17    | 17          | 17    | 17    | 28    |
| 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    | 8      | 8     | 26    | 26          | 26    | 27    | 27    |
| Hawaii            | 16    | 16    | 16    | 16    | 16    | 16    | 16    | 17    | 17    | 17    | 17    | 17     | 17     | 17    | 17    | 17          | 16    | 16    | 16    |
| Idaho             | 25    | 25    | 25    | 25    | 25    | 25    | 25    | 25    | 25    | 25    | 25    | 25     | 25     | 25    | 25    | 32          | 33    | 33    | 33    |
| Illinois          | 19    | 19    | 19    | 19    | 19    | 19    | 19    | 19    | 19    | 19    | 19    | 19     | 19     | 19    | 19    | 19          | 19    | 19    | 19    |
| Indiana           | 15    | 15    | 15    | 18    | 18    | 18    | 18    | 18    | 18    | 18    | 18    | 18     | 18     | 18    | 18    | 18          | 18    | 29    | 30    |
| Iowa              | 20    | 20    | 20.1  | 20.1  | 20.3  | 20.7  | 20.7  | 21.0  | 21.0  | 21.0  | 21.0  | 21.0   | 21.0   | 21    | 21    | 30.8        | 31.7  | 31.5  | 31.7  |
| Kansas            | 20    | 21    | 23    | 23    | 24    | 24    | 24    | 24    | 24    | 24    | 24    | 24     | 24     | 24    | 24    | 24          | 24    | 24    | 24    |
| Kentucky          | 16.4  | 16.4  | 16.4  | 16.4  | 16.4  | 18.5  | 19.7  | 21    | 22.5  | 24.1  | 25.6  | 26.4   | 28.5   | 31    | 31    | 25          | 25    | 25    | 25    |
| Louisiana         | 20    | 20    | 20    | 20    | 20    | 20    | 20    | 20    | 20    | 20    | 20    | 20     | 20     | 20    | 20    | 20          | 20    | 20    | 20    |
| Maine             | 19    | 22    | 22    | 22    | 25.2  | 25.9  | 26.8  | 27.6  | 28.4  | 29.5  | 29.5  | 29.5   | 30.0   | 30    | 30    | 30          | 30    | 30    | 30    |
| 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   | 24    | 24    | 32          | 34    | 34    | 35    |
| Massachusetts     | 21    | 21    | 21    | 21    | 21    | 21    | 21    | 21    | 21    | 21    | 21    | 21     | 21     | 24    | 24    | 24          | 24    | 24    | 24    |
| Michigan          | 19    | 19    | 19    | 19    | 19    | 19    | 19    | 19    | 19    | 19    | 19    | 19     | 19     | 19    | 19    | 19          | 19    | 26    | 26    |
| Minnesota         | 20    | 20    | 20    | 20    | 20    | 20    | 20    | 20    | 22.5  | 27.1  | 27.5  | 28     | 28.5   | 28.5  | 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  | 18.4  | 18.4   | 18.4   | 18    | 18    | 18          | 18    | 18    | 18    |
| Missouri          | 17    | 17    | 17    | 17    | 17    | 17    | 17    | 17    | 17    | 17    | 17    | 17     | 17     | 17    | 17    | 17          | 17    | 17    | 17    |
| Montana           | 27    | 27    | 27    | 27.75 | 27.75 | 27.75 | 27.75 | 27.75 | 27.75 | 27.75 | 27.75 | 27.75  | 27.75  | 28    | 28    | 28          | 28    | 32    | 32    |
| Nebraska          | 22.8  | 24.5  | 24.5  | 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  | 27.9  | 28.9  |
| Nevada            | 24.75 | 24.75 | 24.7  | 24    | 24    | 24    | 24    | 24    | 24    | 24    | 24    | 24     | 24     | 24    | 24    | 24          | 24    | 24    | 24    |
| New Hampshire     | 19.5  | 19.5  | 19.5  | 19.5  | 19.5  | 19.5  | 19.6  | 19.6  | 19.6  | 19.6  | 19.6  | 19.625 | 19.625 | 20    | 20    | 24          | 24    | 24    | 24    |
| 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   | 11    | 11    | 11          | 38    | 37    | 37    |
| New Mexico        | 18.5  | 18.5  | 18.5  | 18.9  | 18.9  | 18.9  | 18.9  | 18.9  | 18.9  | 18.9  | 18.9  | 18.9   | 18.9   | 18.9  | 18.9  | 17          | 17    | 17    | 17    |
| New York          | 29.3  | 22    | 22.6  | 22.05 | 22.65 | 23.25 | 23.95 | 24.65 | 24.45 | 25.15 | 24.35 | 25.05  | 25.85  | 27    | 27    | 26          | 25    | 24    | 25    |
| North Carolina    | 21.2  | 24.1  | 22.1  | 23.4  | 24.3  | 26.6  | 29.9  | 29.95 | 30.15 | 30.15 | 32.15 | 35.25  | 37.95  | 38    | 38    | 36          | 34    | 35    | 35    |
| North Dakota      | 21    | 21    | 21    | 21    | 21    | 23    | 23    | 23    | 23    | 23    | 23    | 23     | 23     | 23    | 23    | 23          | 23    | 23    | 23    |
| Ohio              | 22    | 22    | 22    | 24    | 26    | 28    | 28    | 28    | 28    | 28    | 28    | 28     | 28     | 28    | 28    | 28          | 28    | 28    | 28    |
| Oklahoma          | 17    | 17    | 17    | 17    | 17    | 17    | 17    | 17    | 17    | 17    | 17    | 17     | 17     | 17    | 17    | 17          | 17    | 17    | 20    |
| Oregon            | 24    | 24    | 24    | 24    | 24    | 24    | 24    | 24    | 24    | 24    | 24    | 30     | 30     | 30    | 30    | 30          | 30    | 30    | 34    |
| Pennsylvania      | 25.9  | 26    | 26.6  | 25.9  | 26.2  | 30    | 31.2  | 31.2  | 30    | 30    | 31.2  | 31.2   | 31.2   | 31    | 31    | 51          | 50    | 58    | 58    |
| Rhode Island      | 29    | 29    | 30    | 29    | 30    | 30    | 30    | 30    | 30    | 30    | 32    | 32     | 32     | 32    | 32    | 33          | 33    | 33    | 34    |
| South Carolina    | 16    | 16    | 16    | 16    | 16    | 16    | 16    | 16    | 16    | 16    | 16    | 16     | 16     | 16    | 16    | 16          | 16    | 18    | 20    |
| South Dakota      | 22    | 22    | 22    | 22    | 22    | 22    | 22    | 22    | 22    | 22    | 22    | 22     | 22     | 28    | 28    | 28          | 28    | 30    | 30    |
| Tennessee         | 20    | 20    | 20    | 20    | 20    | 20    | 20    | 20    | 20    | 20    | 20    | 20     | 20     | 20    | 20    | 20          | 20    | 24    | 25    |
| Texas             | 20    | 20    | 20    | 20.0  | 20.0  | 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   | 25    | 25    | 25          | 29    | 29    | 29    |
| Vermont           | 20    | 20    | 20    | 19    | 19    | 19    | 19    | 20    | 21    | 20    | 20    | 20     | 20     | 19    | 19    | 19          | 31    | 31    | 30    |
| 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   | 11    | 11    | 16          | 16    | 16    | 16    |
| Washington        | 23    | 23    | 23    | 28    | 28    | 31    | 34    | 36    | 37.5  | 37.5  | 37.5  | 37.5   | 37.5   | 37.5  | 37.5  | 44.5        | 49.4  | 49.4  | 49.4  |
| West Virginia     | 25.35 | 25.65 | 25.4  | 25.4  | 25.4  | 27    | 27    | 31.5  | 32.2  | 32.2  | 32.2  | 32.2   | 33.4   | 34.7  | 34.6  | 34.6        | 33.2  | 35.7  | 35.7  |
| Wisconsin         | 25.4  | 27.3  | 28.1  | 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  | 30.9  | 30.9  |
| Wyoming           | 14    | 14    | 14    | 14    | 14    | 14    | 14    | 14    | 14    | 14    | 14    | 14     | 14     | 24    | 24    | 24          | 24    | 24    | 24    |
| State Average (3) | 19.29 | 19.08 | 19.13 | 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 | 27.60 | 26.54 |

(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.  
(5) Beginning in 2015, taxes shown include additional fees (environmental fee, uniform locality taxes, etc. were applicable)

# STATE MOTOR-FUEL TAX RATES, 2003 - 2018 (1) (2)

## DIESEL

| STATE                    | 2000         | 2001         | 2002      | 2003         | 2004         | 2005         | 2006         | 2007         | 2008         | 2009         | 2010         | 2011         | 2012         | 2013         | 2014         | 2015<br>(5)  | 2016         | 2017         | 2018          |
|--------------------------|--------------|--------------|-----------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|
| Alabama                  | 19           | 19           | 19        | 19           | 19           | 19           | 19           | 19           | 19           | 19           | 19           | 19           | 19           | 19           | 19           | 19           | 19           | 21           | 21            |
| Alaska                   | 8            | 8            | 8         | 8            | 8            | 8            | 8            | 8            | 8            | 8            | 8            | 8            | 8            | 8            | 8            | 8            | 8            | 8            | 8             |
| Arizona                  | 27           | 26           | 26        | 26           | 26           | 26           | 26           | 26           | 26           | 26           | 26           | 26           | 26           | 26           | 18           | 26           | 26           | 26           | 26            |
| Arkansas                 | 20.5         | 22.7         | 22.7      | 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         | 22.5         | 22.5          |
| California 4/            | 18           | 18           | 18        | 18           | 18           | 18           | 18           | 18           | 18           | 18           | 18           | 13           | 10           | 10           | 36           | 13           | 13           | 36           | 36            |
| 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         | 21           | 22           | 21           | 21           | 21           | 21            |
| Connecticut              | 18           | 18           | 26        | 26           | 26           | 26           | 26           | 37           | 43.4         | 43.4         | 39.6         | 39.6         | 51.2         | 51           | 25           | 55           | 50           | 42           | 42            |
| Delaware                 | 22           | 22           | 22        | 22           | 22           | 22           | 22           | 22           | 22           | 22           | 22           | 22           | 22           | 22           | 23           | 22           | 22           | 22           | 22            |
| Dist. of Col.            | 20           | 20           | 20        | 20           | 20           | 20           | 20           | 20           | 20           | 20           | 20           | 20           | 23.5         | 24           | 24           | 24           | 24           | 24           | 24            |
| Florida                  | 25.1         | 25.9         | 26.4      | 26.7         | 27           | 27.3         | 27.9         | 28.5         | 15.6         | 16.1         | 16           | 16.2         | 16.6         | 17           | 17           | 17           | 17           | 27           | 28            |
| 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          | 8            | 8            | 29           | 29           | 29           | 30            |
| Hawaii                   | 16           | 16           | 16        | 16           | 16           | 16           | 16           | 17           | 17           | 17           | 17           | 17           | 17           | 17           | 17           | 17           | 16           | 16           | 16            |
| Idaho                    | 25           | 25           | 25        | 25           | 25           | 25           | 25           | 25           | 25           | 25           | 25           | 25           | 25           | 25           | 25           | 32           | 32           | 33           | 33            |
| 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         | 22           | 19           | 22           | 22           | 22           | 22            |
| Indiana                  | 16           | 16           | 16        | 16           | 16           | 16           | 16           | 16           | 16           | 16           | 16           | 16           | 16           | 18           | 16           | 16           | 16           | 27           | 49            |
| 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         | 21           | 32.5         | 32.5         | 33.5         | 33.5          |
| Kansas                   | 22           | 23           | 25        | 25           | 26           | 26           | 26           | 26           | 26           | 26           | 26           | 26           | 26           | 26           | 24           | 26           | 26           | 26           | 26            |
| Kentucky                 | 13.4         | 13.4         | 13.4      | 13.4         | 13.4         | 15.5         | 16.7         | 18           | 19.5         | 21.1         | 22.6         | 23.4         | 25.5         | 28           | 31           | 22           | 22           | 22           | 22            |
| Louisiana                | 20           | 20           | 20        | 20           | 20           | 20           | 20           | 20           | 20           | 20           | 20           | 20           | 20           | 20           | 20           | 20           | 20           | 20           | 20            |
| Maine                    | 20           | 23           | 23        | 23           | 26.8         | 27           | 27.9         | 28.8         | 29.8         | 30.7         | 30.7         | 30.7         | 31.2         | 31.2         | 30           | 31.2         | 31.2         | 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        | 24.25        | 24.25        | 24.25        | 24           | 27           | 33           | 33           | 35           | 36            |
| Massachusetts            | 21           | 21           | 21        | 21           | 21           | 21           | 21           | 21           | 21           | 21           | 21           | 21           | 21           | 24           | 24           | 24           | 24           | 24           | 24            |
| Michigan                 | 15           | 15           | 15        | 15           | 15           | 15           | 15           | 15           | 15           | 15           | 15           | 15           | 15           | 15           | 19           | 15           | 15           | 26           | 26            |
| Minnesota                | 20           | 20           | 20        | 20           | 20           | 20           | 20           | 20           | 20           | 27.1         | 27.5         | 28           | 28.5         | 28.5         | 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         | 18.4         | 18.4         | 18.4         | 18           | 18           | 18           | 18           | 18           | 18            |
| Missouri                 | 17           | 17           | 17        | 17           | 17           | 17           | 17           | 17           | 17           | 17           | 17           | 17           | 17           | 17           | 17           | 17           | 17           | 17           | 17            |
| Montana                  | 27.75        | 27.75        | 27.75     | 28.5         | 28.5         | 28.5         | 28.5         | 28.5         | 27.75        | 27.75        | 28.5         | 28.5         | 28.5         | 29           | 28           | 29           | 29           | 30           | 30            |
| Nebraska                 | 22.8         | 24.5         | 24.5      | 24.5         | 24.6         | 25.3         | 27.1         | 27.1         | 26           | 26.4         | 27.1         | 26.3         | 26.2         | 26.3         | 26.4         | 26.1         | 27.7         | 27.9         | 28.9          |
| Nevada                   | 27.75        | 27.75        | 27.7      | 27           | 27           | 27           | 27           | 27           | 27           | 27           | 27           | 27           | 27           | 27           | 24           | 27           | 27           | 27           | 27            |
| New Hampshire            | 19.5         | 19.5         | 19.5      | 19.5         | 19.5         | 19.5         | 19.6         | 19.6         | 19.6         | 19.6         | 19.6         | 19.6         | 19.625       | 20           | 24           | 24           | 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         | 13.5         | 13.5         | 13.5         | 14           | 11           | 14           | 14           | 40           | 40            |
| New Mexico               | 19.5         | 19.5         | 19.5      | 19.9         | 22.875       | 22.875       | 22.875       | 22.9         | 22.9         | 22.9         | 22.9         | 22.875       | 22.875       | 21           | 17           | 21           | 21           | 21           | 21            |
| New York                 | 27.95        | 20.25        | 20.85     | 20.25        | 20.85        | 21.45        | 22.15        | 22.85        | 22.65        | 23.35        | 22.55        | 23.25        | 24.05        | 25           | 26           | 24           | 24           | 22           | 23            |
| North Carolina           | 21.2         | 24.1         | 22.1      | 23.4         | 24.3         | 26.6         | 29.9         | 29.9         | 30.15        | 30.15        | 32.15        | 35.25        | 35.25        | 38           | 37           | 36           | 35           | 35           | 35            |
| North Dakota             | 21           | 21           | 21        | 21           | 21           | 23           | 23           | 23           | 23           | 23           | 23           | 23           | 23           | 23           | 23           | 23           | 23           | 23           | 23            |
| Ohio                     | 22           | 22           | 22        | 24.0         | 26           | 28           | 28           | 28           | 28           | 28           | 28           | 28           | 28           | 28           | 28           | 28           | 28           | 28           | 28            |
| Oklahoma                 | 14           | 14           | 14        | 13           | 14           | 14           | 14           | 14           | 14           | 14           | 14           | 14           | 14           | 14           | 17           | 14           | 14           | 14           | 20            |
| Oregon                   | 24           | 24           | 24        | 24           | 24           | 24           | 24           | 24           | 24           | 24           | 24           | 24           | 30           | 30           | 30           | 30           | 30           | 30           | 34            |
| Pennsylvania             | 30.8         | 30.9         | 31.8      | 30.8         | 31.2         | 36.4         | 38.1         | 38.1         | 38.1         | 38.1         | 38.1         | 38.1         | 38.1         | 38           | 41           | 64           | 64           | 75           | 74            |
| Rhode Island             | 29           | 29           | 30        | 29           | 30           | 30           | 30           | 30           | 30           | 30           | 32           | 32           | 32           | 32           | 32           | 33           | 33           | 33           | 34            |
| South Carolina           | 16           | 16           | 16        | 16           | 16           | 16           | 16           | 16           | 16           | 16           | 16           | 16           | 16           | 16           | 16           | 16           | 16           | 18           | 20            |
| South Dakota             | 22           | 22           | 22        | 22           | 22           | 22           | 22           | 22           | 22           | 22           | 22           | 22           | 22           | 28           | 28           | 28           | 28           | 30           | 30            |
| Tennessee                | 17           | 17           | 17        | 17           | 17           | 17           | 17           | 17           | 17           | 17           | 17           | 17           | 17           | 17           | 17           | 17           | 17           | 21           | 24            |
| Texas                    | 20           | 20           | 20        | 20           | 20           | 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         | 25           | 25           | 25           | 29           | 29           | 29            |
| Vermont                  | 17           | 26           | 26        | 19           | 19           | 19           | 19           | 26           | 27           | 26           | 29           | 29           | 29           | 45           | 19           | 31           | 31           | 31           | 31            |
| Virginia                 | 16           | 16           | 16        | 16           | 16           | 16           | 16           | 17.5         | 17.5         | 17.5         | 17.5         | 17.5         | 17.5         | 20           | 11           | 20           | 20           | 20           | 20            |
| Washington               | 23           | 23           | 23        | 23           | 28           | 31           | 34           | 36           | 37.5         | 37.5         | 37.5         | 37.5         | 37.5         | 37.5         | 37.5         | 44.5         | 44.5         | 49.4         | 49.4          |
| West Virginia            | 25.35        | 25.65        | 25.35     | 25           | 25.35        | 27           | 27           | 32           | 32.2         | 32.2         | 32.2         | 32.2         | 33.4         | 34.7         | 35.7         | 34.6         | 33.2         | 35.7         | 35.7          |
| Wisconsin                | 25.4         | 27.3         | 28.1      | 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         | 30.9         | 30.9          |
| Wyoming                  | 14           | 14           | 14        | 14           | 14           | 14           | 14           | 14           | 14           | 14           | 14           | 14           | 14           | 24           | 24           | 24           | 24           | 24           | 24            |
| <b>State Average (3)</b> | <b>19.96</b> | <b>19.87</b> | <b>20</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> | <b>27.30</b> | <b>27.803</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.  
 (5) Beginning in 2015, taxes shown include additional fees (environmental fee, uniform locality taxes, etc. were applicable)