

Tax Rates on Motor Fuel (1)

TABLE MF-121T

Page 1 of 3

Created On: 04/15/2021

2020 Reporting Period

State	Gasoline		Diesel		Liquefied Petroleum Gas		Gasohol (2)	
	Rate	Effective Date	Rate	Effective Date	Rate	Effective Date	Rate	Effective Date
Alabama	26.0	09/01/19	27.0	09/01/19	0.0	-	18.0	10/03/95
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	24.8	10/01/19	28.8	10/01/19	16.5	04/01/91	24.8	10/01/19
California	50.5	07/01/20	38.5	07/01/20	6.0	10/01/96	50.5	07/01/20
Colorado	22.0	01/01/91	20.5	01/01/92	9.0	01/01/17	22.0	01/01/91
Connecticut	25.0	07/01/04	46.5	07/01/19	0.0	-	25.0	07/01/05
Delaware	23.0	01/01/95	22.0	01/01/95	22.0	01/01/95	23.0	01/01/95
DC	23.5	01/01/20	23.5	10/01/09	0.0	-	23.5	10/01/09
Florida	37.8	01/01/20	37.8	01/01/20	0.0	01/01/65	37.8	01/01/20
Georgia	27.9	01/01/20	31.3	01/01/20	27.9	01/01/20	27.9	01/01/20
Hawaii	16.0	01/01/16	16.0	01/01/16	5.2	07/01/04	16.0	07/01/91
Idaho	33.0	07/01/15	33.0	07/01/15	23.2	07/01/15	33.0	07/01/15
Illinois	39.8	07/01/20	47.3	07/01/20	46.2	07/01/20	39.8	07/01/20
Indiana	32.0	07/01/20	52.0	07/01/20	0.0	-	32.0	07/01/20
Iowa	31.0	07/01/20	33.5	03/01/15	30.0	03/01/15	31.0	07/01/20
Kansas	24.0	07/01/03	26.0	07/01/03	23.0	07/01/03	24.0	07/01/03
Kentucky	24.6	01/01/20	21.6	01/01/20	24.6	01/01/20	24.6	01/01/20
Louisiana	20.0	01/01/90	20.0	01/01/90	14.6	01/01/16	20.0	01/01/90
Maine	30.0	07/01/11	31.2	07/01/11	0.0	-	23.0	08/01/99
Maryland	36.3	07/01/20	37.1	07/01/20	36.3	07/01/20	36.7	07/01/19
Massachusetts	24.0	07/30/13	24.0	07/30/13	15.9	10/01/20	24.0	07/30/13
Michigan	26.3	01/01/17	26.3	01/01/17	26.3	01/01/17	26.3	01/01/17
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	32.8	07/01/19	30.2	07/01/19	5.2	01/01/98	32.8	07/01/19
Nebraska	34.1	07/01/20	34.1	07/01/20	33.2	07/01/20	34.1	07/01/20
Nevada	23.8	07/01/19	27.0	10/02/92	6.4	07/01/19	23.8	07/01/19
New Hampshire	23.8	01/01/17	23.8	01/01/17	22.2	01/01/17	23.8	01/01/17
New Jersey	37.1	11/01/16	40.1	01/01/17	5.3	07/01/88	37.1	11/01/16
New Mexico	17.0	07/01/95	21.0	07/01/04	12.0	01/01/02	17.0	07/01/95
New York	25.5	01/01/20	23.7	01/01/20	8.1	01/01/02	25.5	01/01/20
North Carolina	36.4	01/01/20	36.4	01/01/20	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	38.5	07/01/19	47.0	07/01/19	47.0	07/01/19	38.5	07/01/19
Oklahoma	20.0	07/01/18	20.0	07/01/18	16.0	07/01/18	20.0	07/01/18
Oregon	36.0	01/01/20	36.0	01/01/20	27.7	01/01/20	36.0	01/01/20
Pennsylvania	57.6	01/01/20	74.1	01/01/20	42.5	01/01/20	57.6	01/01/20
Rhode Island	35.0	07/01/19	35.0	07/01/19	34.0	07/01/19	35.0	07/01/19
South Carolina	24.0	07/01/20	24.0	07/01/20	24.0	07/01/20	24.0	07/01/20
South Dakota	30.0	04/01/15	30.0	04/01/15	20.0	04/01/99	16.0	04/01/15
Tennessee	26.0	07/01/19	27.0	07/01/19	22.0	07/01/19	26.0	07/01/19
Texas	20.0	10/01/91	20.0	10/01/91	15.0	09/01/97	20.0	10/01/91
Utah	30.0	01/01/19	30.0	01/01/19	24.5	05/01/97	29.4	01/01/16
Vermont	30.5	07/01/17	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	49.4	07/01/16	49.4	07/01/16	49.4	07/01/16	49.4	07/01/16
West Virginia	35.7	01/01/20	35.7	01/01/20	18.4	01/01/20	35.7	01/01/20
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	4	01/15/15	0	-	0	-
Mean	28.087	-	29.601	-	22.089	-	27.675	-
Weighted Avg								
Federal Tax	18.4	10/01/97	24.4	10/01/97	13.6	10/01/97	18.4	01/01/05

Tax Rates on Motor Fuel - Footnotes A

TABLE MF-121T

Created On:
04/15/2021

Page 2 of 3
2020 Reporting Period

State	Comments
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.
Arizona	The fuel tax on diesel remains at 18 cents per gallon for light and exempt vehicles, but is set at 26 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	In addition to the fixed tax rates shown, there is a Hazardous Substance Cleanup Act (HSCA) Tax. HSCA is a 0.9 percent tax on all taxable gross receipts from the sale of petroleum or petroleum products.
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 county. All counties levy the SCETS tax on gasoline, but only one levies less than the maximum rate. Natural gas-powered vehicles registered in the State will not pay any tax on alternative fuels from January 1, 2014 through January 1, 2019.
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.
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 pay 7 cents per gallon to a licensed dealer. There is an alcohol distiller credit of 20 cents per gallon of alcohol produced in the State with State agriculture 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
<p>(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.</p> <p>(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).</p>	

Tax Rates on Motor Fuel A

TABLE MF-121T

Page 3 of 3

Created On: 04/15/2021

2020 Reporting Period

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	5.8	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.
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.