



STATE MOTOR FUEL TAXES: NOTES SUMMARY

RATES EFFECTIVE 04/1/2017

Tax rates and or notes changed since last report: CA, CT, FL, HI, ID, MI, NY, OR, and VA.

State	Gasoline				Diesel				Notes and Comments
	State Excise Tax	Other State Taxes/Fees	Total State Taxes/Fees	Total State plus Federal Excise Taxes (@ 18.4 cpg)	State Excise Tax	Other State Taxes/Fees	Total State Taxes/Fees	Total State plus Federal Excise Taxes (@ 24.4 cpg)	
Alabama	18.00	4.91	22.91	41.31	19.00	2.89	21.89	46.29	Gasoline excise tax increased 2cpg to 18cpg 10/1/2016. "Other Taxes" column includes a 1 cpg UST/AST Trust Fund Environmental Transport Fee levied at the wholesale level to cover remediation costs. The volume-weighted average of the additional city and county taxes was approximately 2 cpg on both gasoline and diesel. An additional 2 cpg inspection fee applied to gasoline only is also included. The Alabama Terminal Excise Tax Act which imposes a tax at the terminal rack or when the fuel is imported into the state took effect 10/1/2012. There is also a Wholesale Oil/Import License Fee of .75 cpg on diesel sold at the rack or imported into the state.
Alaska	8.95	3.30	12.25	30.65	8.95	3.80	12.75	37.15	"Other Taxes" include the 1.1 % weighted average sales tax of all cities and boroughs.
Arizona	18.00	1.00	19.00	37.40	26.00	1.00	27.00	51.40	"Other Taxes" columns include a 1 cpg UST tax. The fuel tax on diesel is 19 cpg for light and exempt vehicles and 27 cpg if used to propel a truck with more than two axels or with a declared gross weight over 26,000 pounds.
Arkansas	21.50	0.30	21.80	40.20	22.50	0.30	22.80	47.20	"Other Taxes" include 0.3 cpg environmental assurance fee assessed at the wholesale level for underground storage tank fund.
California	27.80	11.00	38.80	57.20	16.00	24.10	40.01	64.50	Gasoline tax increased 0.57 cpg and diesel tax decreased 0.09 cpg on 4/1/2017. The sales tax on gasoline is 2.25% plus applicable district taxes for gasoline and 9.25% for diesel. Sales tax rates applied are a weighted average based on county population. Other fees include the Underground Storage Tank (UST) fee which is 2.0 cpg. <u>Tax increases from SB1 passed 4/7/2017 do not take effect until 11/1/2017.</u>
Colorado	22.00	0.00	22.00	40.40	20.50	0.00	20.50	44.90	
Connecticut	25.00	15.15	40.15	58.55	41.70	0.00	41.70	66.10	Variable portion of gasoline tax increased 0.3 cpg 4/1/17 due to an increase in the wholesale price of gasoline. The second quarter 2017 gross earnings tax is 15.15 cpg. "Other Taxes" column for gasoline includes petroleum gross receipts earnings tax collected at the wholesale level. The gross receipts tax is 8.1%, but is not assessed on diesel, biodiesel, or straight ethanol. The petroleum gross receipts earnings tax is capped at \$3 per gallon per SB 457 Conn. General Statute § 12-587(a)(2) enacted in 2012. The state is calculating the gross receipts tax on \$3 wholesale gasoline and not the amount in excess of \$3. With this \$3 per gallon cap, the maximum amount of the other fees would be 26.4 cpg and would be less when the price of gasoline falls below \$3 per gallon. Failure to cap the tax at \$3 per gallon would constitute a violation of the state price gouging statute.



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Delaware	23.00	0.00	23.00	41.40	22.00	0.00	22.00	46.40	An additional 0.9% gross receipts tax for the state hazardous substance cleanup fund is also assessed at the wholesale level after yearly exclusions are met. (Title 7: 9114).
District of Columbia	23.50	0.00	23.50	41.90	23.50	0.00	23.50	47.90	The 10/1/2013 notice that raised the gasoline tax to 28.8 cpg was rescinded. The gasoline rate remains at 23.5 cpg.
Florida	4.00	32.79	36.79	55.19	4.00	29.77	33.77	58.17	Gasoline tax decreased 0.01 cpg on 4/1/2017. "Other Taxes" column includes the state sales tax (0.134 cpg) which is indexed to the CPI. The "Other Taxes" also include the average of county option taxes: Inspection Fee (.00125), 9 th -cent tax (up to 0.01 cpg), Local Option Tax (up to 0.06 cpg), Additional Local Option (up to 5 cpg), and the SCETS (up to 7.4 cpg). Various state environmental import taxes total 2.071 cpg. Figure for Other Taxes and Fees represent a weighted average for Florida by county. Actual amount will depend on county where fuel is purchased.
Georgia	26.30	4.79	31.09	49.49	29.40	4.79	34.19	58.59	Although the state increased the gas tax by 0.30 cpg and diesel tax by 0.40 cpg on 1/1/2017, API updated its calculation of other taxes to more accurately reflect the 2.9% weighted average sales tax of all counties. This resulted in a decrease of .08 cpg in the gasoline tax and an increase of 0.63 cpg in the diesel tax. Motor fuel sales are exempted from the 4% state sales tax. HB170 passed in 2015 imposes a \$3.00 cap on the average retail sales price used to calculate the prepaid local tax rate.
Hawaii	17.00	27.22	44.22	62.62	17.00	24.35	41.35	66.75	Gas tax decreased 0.17 cpg and diesel tax decreased 0.48 cpg 4/1/2017. Maui County Resolution No. 15-54 increased the county of Maui fuel tax rates to 18cpg effective 7/1/2015. "Other Taxes" increased .34 cpg for both gasoline and diesel in Q22015. Other taxes include additional county taxes and 0.1 cpg environmental response tax. For diesel sales, "Other Taxes" also includes a sales tax amount based upon the 4% General Excise Tax (GET) rate.
Idaho	32.00	1.00	33.00	51.40	32.00	1.00	33.00	57.40	"Other Taxes" column includes the 1 cpg Petroleum Clean Water Trust Fund Transfer Fee.
Illinois	19.00	14.75	33.75	52.15	21.50	13.59	35.09	59.49	Gasoline tax decreased 0.26 cpg and diesel tax decreased 0.23 cpg on 4/1/2017. Illinois exempts E85 and diesel blends of more than 10% biodiesel from sales taxes. It also allows E10 and biodiesel blends of 2-10% to receive an exemption of 20% off the sales tax. The sales tax exemption for biodiesel is set to expire at the end of 2018. Other Taxes columns include a 1.1 cpg tax for underground storage tank fund, and other local sales and gasoline taxes. The state-wide sales tax is 6.25%, with some local sales taxes making it as high as 10%. Cook County collects 6 cpg, and Chicago 5 cpg. DuPage, Kane, and McHenry Counties impose 4 cpg tax. Any city of over 100,000 can also impose a tax of 1 cpg by referendum.



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Indiana	18.00	14.84	32.84	51.24	16.00	25.08	41.08	65.48	Gasoline tax decreased 0.75 cpg and diesel tax decreased 0.17 cpg on 4/1/2017. "Other Taxes" for gasoline includes a monthly variable gasoline use tax rate. Rate as of 7/1/16 is 13.067 cpg plus 1 cpg inspection fee. Other Taxes for diesel includes 7% sales tax and 1 cpg inspection fee. For diesel, there is an additional 11 cpg surcharge paid on a quarterly self-reporting basis.
Iowa	30.70	0.00	30.70	49.10	32.50	0.00	32.50	56.90	Gasoline tax decreased 0.3 cpg from 31 cpg to 30.7 cpg 7/1/2016. The 1 cpg UST fee was eliminated as of 12/31/16. Iowa tax on gasoline is subject to change each year on July 1st, based on percentage of ethanol sales compared to total motor fuel [gasoline] sold. For diesel, tax rate is subject to change each year on July 1st, based on percentage of biodiesel sales compared to total special fuel [diesel] sold.
Kansas	24.00	0.025	24.03	42.43	26.00	0.025	26.03	50.43	"Other Taxes" columns include environmental assurance fee of 1 cpg (per K.S.A. 65-34,117) and petroleum products inspection fee is 1.5 cents per barrel (50 gallons) per K.S.A. 55-426.
Kentucky	24.60	1.40	26.00	44.40	21.60	1.40	23.00	47.40	Tax rates of 24.6 cpg for gasoline and 21.6 cpg for diesel will remain constant through 6/30/2017. Excise tax includes 5.0 cpg supplemental highway user tax for gasoline. "Other Taxes" columns include 1.4 cpg collected for the petroleum storage tank environmental assurance fee. Supplemental highway user tax is 2.0 cpg for special fuels. Commercial carriers pay surtax via a quarterly report on gasoline and on special fuels.
Louisiana	20.00	0.01	20.01	38.41	20.00	0.01	20.01	44.41	Other fees include a 0.00125 cpg petroleum products fee and a 0.008 cpg motor fuel delivery fee.
Maine	30.00	0.01	30.01	48.41	31.20	0.01	31.21	55.61	The Maine Ground and Surface Waters Clean-up and Response Fund replaced the formerly separate Coastal and Inland Water and Groundwater Fund. The fee is 1.4 cpg for gasoline and .67 cpg for diesel.



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Maryland	25.50	8.00	33.50	51.90	26.25	8.00	34.25	58.65	Gasoline and diesel tax increased by 0.9 cpg based on a state formula passed in 2013. The sales and use tax is 8.0 cpg. The Transportation Infrastructure Investment Act of 2013 indexed the motor fuel tax rates for all fuels, except aviation gasoline and turbine fuel to the annual change in the Consumer Price Index (CPI) and imposes a sales and use tax equivalent on all motor fuel, except aviation and turbine fuel. If there is a decline or no growth in the CPI, the motor fuel tax rates shall remain unchanged. The excise tax rate may not increase by more than 8% of the tax rate imposed in the previous year. The new law imposes a sales and use tax equivalent rate on motor fuel based on the average annual retail price of regular unleaded gasoline, excluding Federal and State taxes.
Massachusetts	24.00	2.54	26.54	44.94	24.00	2.54	26.54	50.94	The UST Delivery Fee is 2.5395 cpg.
Michigan	26.30	14.64	40.94	59.34	26.30	14.80	41.10	65.50	Gas and diesel tax increased 0.50 and 0.2 cpg, respectively 4/1/2017. "Other Taxes" columns include 6% sales tax and 0.875 cpg for environmental regulation fee for refined petroleum fund.
Minnesota	28.50	0.10	28.60	47.00	28.50	0.10	28.60	53.00	"Other Taxes" column includes an inspection fee of 0.1 cpg and will (at times) include a clean up fee of 2.0 cpg depending upon the balance of environmental fund.
Mississippi	18.00	0.79	18.79	37.19	18.00	0.40	18.40	42.80	Includes 0.4 cpg Environmental Protection Fee. In Hancock, Harrison and Jackson counties there is an additional 3.0 cpg Seawall tax on gasoline only.
Missouri	17.00	0.30	17.30	35.70	17.00	0.30	17.30	41.70	"Other Taxes" column includes an agriculture inspection fee in the amount of 2.5 cents per 50 gallons (.0005 per gallon) and the transport load fee in the amount of \$20.00 per 8,000 gallons (.0025 per gallon) which works out to 0.003 cpg. "Other taxes" do not capture the municipality gas taxes of Charleston (2.0 cpg on diesel), Matthews (1.0 cpg on gasoline and diesel), and Peculiar (1.0 cpg on gasoline and diesel).
Montana	27.00	0.75	27.75	46.15	27.75	0.75	28.50	52.90	Other taxes columns include 0.75-cpg fee assessed at the pump to go toward the state cleanup fund.
Nebraska	27.30	0.90	28.20	46.60	27.30	0.30	27.60	52.00	Nebraska's fuel tax rate is subject to change every six months and increased 1.5 cpg to 27.3 cpg for both gasoline and diesel on 1/1/17. Rate includes 13.3 cpg fixed tax, a 10.5 cpg wholesale tax, and a 3.5 cpg variable tax. "Other Taxes" columns include 0.9 cpg release prevention fee for gasoline and 0.3 cpg release prevention fee for diesel and other fuels.



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Nevada	23.00	10.52	33.52	51.92	27.00	1.56	28.56	52.96	Gas tax decreased 0.34 cpg on 10/1/2016. "Other Taxes" columns include individual county taxes on gasoline, 0.75 cpg cleanup fee, and .055 cpg inspection fee.
New Hampshire	22.20	1.63	23.83	42.23	22.20	1.63	23.83	48.23	"Other Taxes" columns include 0.125 cpg for Oil Pollution Control Fund and Underground Storage Tank (UST) cleanup fund of 1.5 cpg.
New Jersey	10.50	26.60	37.10	55.50	13.50	19.90	33.40	57.80	Gov. Christie signed into law on 10/14/16, amended the Petroleum Products Gross Receipts Tax Act (N.J.S.A. 54:15B-1 et seq.) as part of legislation to increase the tax rate. On 11/1/16, the PPGRT on gasoline was 22.6 cpg, plus the additional tax of 4 cpg. This gasoline rate was announced as unchanged on 1/1/17. The tax rate on the gross receipts from the first sale of diesel fuel remained unchanged on 11/1/16 through 12/31/16. Instead, the rate increase of 12.85% will be phased in. On 1/1/17 the diesel rate is 19.9 cpg.
New Mexico	17.00	1.88	18.88	37.28	21.00	1.88	22.88	47.28	"Other Taxes" columns include \$150 charge per 8,000 gallon load delivery fee which works out to an additional tax of 1.875 cpg.
New York	8.05	35.49	43.54	61.94	8.00	34.59	42.59	66.99	Gas tax decreased 0.34 cpg and diesel tax increased 0.09 cpg on 4/1/2017. The state imposes an 8 cpg motor and diesel fuel excise motor fuel tax, with an additional .05 cpg petroleum testing fee on gasoline only. Petroleum business tax is 17.0 cpg for gasoline and 15.25 cpg for diesel fuel. Other taxes include an average state sales tax rate adjusted based on population to reflect the MCTD region (8.75 cpg) and general region (8 cpg) tax. NY counties also apply sales taxes to fuel which can be a cpg or a % basis tax. Most counties impose a % based tax and "Other Taxes" reflects a 9.6 cpg addition of the blended local sales tax rates applied to the state average retail prices. Actual amount will depend on county where fuel is purchased.
North Carolina	34.30	0.25	34.55	52.95	34.30	0.25	34.55	58.95	Gasoline and diesel tax rate increased 0.3 cpg from 1/1/2017 through 12/31/2017. "Other Taxes" columns include 0.25 cpg inspection tax. Future rates are also prescribed in the legislation (SB 20).
North Dakota	23.00	0.00	23.00	41.40	23.00	0.00	23.00	47.40	A special excise tax of 4 cpg is imposed on dyed diesel and other qualified special fuels sold for use in other than licensed vehicles. A special excise tax of 2% is imposed on the sale of LPG for use in other than licensed vehicles. LNG is exempt from the special excise tax of 4 cpg if used for an agricultural, industrial, or railroad purpose. Special excise tax is not imposed on these fuels if used for a qualified heating purpose.



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Ohio	28.00	0.01	28.01	46.41	28.00	0.01	28.01	52.41	Gas and diesel tax increased 0.01 cpg on 10/1/2016. "Other Taxes" columns include 1.0 cpg Petroleum Activity Tax (PAT). It is assessed on suppliers of motor fuel. PAT calculated at .65% of gross receipts and collected at terminal rack. PAT replaces the Commercial Activities Tax (CAT) which was assessed at .26% of gross receipts.
Oklahoma	16.00	1.00	17.00	35.40	13.00	1.00	14.00	38.40	"Other Taxes" columns include a 1 cpg per gallon UST fee.
Oregon	30.00	1.13	31.13	49.53	30.00	0.36	30.36	54.76	Gasoline tax increased 0.01 cpg 4/1/2017. "Other Taxes" columns include additional optional county gasoline (ranging from 1 to 3 cpg) and city gasoline and diesel taxes (ranging from 1 to 5 cpg). The city of Portland has passed a 10 cpg that goes into effect on 1/1/2017.
Pennsylvania	0.00	59.30	59.30	77.70	0.00	74.70	74.70	99.10	Gasoline tax increased to 1.1 cpg 4/1/2017. The Transportation Funding Act 89 of 2013 eliminates the fixed diesel and gasoline excise tax. State law requires the Oil Company Franchise Tax (OCFT) to be calculated on a cpg equivalent basis and certified annually by the state Department of Revenue (DOR). In no case shall the average wholesale price be less than \$2.99 per gallon. The state DOR has determined that the average wholesale price of liquid fuels and fuels was \$1.42, which was less than the statutory minimum; therefore, the average wholesale price for 2017 is set at the floor of \$2.99. "Other taxes" also includes 1.1 cpg UST fee collected by the Insurance Department paid by retailers on gasoline which is billed by the distributor at the time of delivery, and for diesel, which is billed annually by USTIF based on a 8.25 cpg multiplied by the size of the UST.
Rhode Island	33.00	1.00	34.00	52.40	33.00	1.00	34.00	58.40	Tax is indexed every two years. Next change will be 7/1/17. "Other Taxes" columns include a 1.0 cpg environmental protection regulatory fee of which 0.5 cpg goes to the UST program and 0.5 cpg goes to the public transportation authority.
South Carolina	16.00	0.75	16.75	35.15	16.00	0.75	16.75	41.15	"Other Taxes" columns include a 0.25 cpg inspection fee and 0.50 cpg environmental fee for UST cleanup. Assessed on all petroleum products at the wholesale level.
South Dakota	28.00	2.00	30.00	48.40	28.00	2.00	30.00	54.40	"Other Taxes" columns include a 2.0 cpg tank inspection fee.
Tennessee	20.00	1.40	21.40	39.80	17.00	1.40	18.40	42.80	"Other Taxes" columns include a 1.0 cpg special petroleum tax for gasoline and 0.4 cpg environmental assurance fee.
Texas	20.00	0.00	20.00	38.40	20.00	0.00	20.00	44.40	



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Utah	29.40	0.01	29.41	47.81	29.40	0.01	29.41	53.81	Effective January 1, 2016, HB 362 converts the 24.5 cpg state gas tax to a 12% tax based on a \$2.45 wholesale price. As a result, tax increased 4.9 cpg for both gasoline and diesel from 24.5 cpg to 29.4 cpg. "Other Taxes" columns include a .0065 cpg environmental surcharge fee on petroleum products.
Vermont	12.10	18.36	30.46	48.86	28.00	4.00	32.00	56.40	Gasoline excise tax of 12.1 cpg is unchanged. The Motor Fuel Transportation Infrastructure Assessment fee is 3.96 cpg and 13.40 cpg. Rate is determined by assessing 4% of the average retail price of the previous quarter and is in addition to the 12.1 cpg excise tax and 1 cpg licensing fee. The Q1 2017 rate did not change from Q4 2016.
Virginia	19.90	2.50	22.40	40.80	23.39	2.70	26.09	50.49	Gasoline and diesel tax increased 0.01 cpg 4/1/2017. State excise tax amounts are a weighted average. Actual amount will depend on county where fuel is purchased. "Other Taxes" columns include 0.6 cpg petroleum storage tank fee and 2.1% sales tax on motor fuels wholesalers in localities that are part of the Northern Virginia Transportation District or localities in a transportation district contiguous to that district. Virginia has added a 2.1% sales tax on motor fuels in the Hampton Roads Transportation District.
Washington	49.40	0.00	49.40	67.80	49.40	0.00	49.40	73.80	Increase in gasoline and diesel tax of 4.9 cpg as of 7/1/16.
West Virginia	20.50	11.70	32.20	50.60	20.50	11.70	32.20	56.60	Variable portion of both gasoline and diesel tax rate decreased 1.0 cpg 1/1/2017. Law states that the wholesale tax rate (11.7%) cannot fluctuate more than 10% from the previous year. For every gallon of gasoline sold, the state charges consumers a flat tax of 20.5 cpg, plus 5% of the average wholesale gasoline price.
Wisconsin	30.90	2.00	32.90	51.30	30.90	2.00	32.90	57.30	"Other Taxes" columns include 2-cpg UST fee on gasoline and diesel.
Wyoming	23.00	1.00	24.00	42.40	23.00	1.00	24.00	48.40	"Other Taxes" columns include 1 cpg for UST cleanup fund.
U.S. Average	21.09	10.00	31.10	49.50	20.73	10.27	31.00	55.40	Represents volume-weighted average

This report is intended to help consumers understand the "set costs" of a gallon of gasoline and which of the costs are from either from the various state taxes on a gallon of gasoline or federal taxes. Rates are rounded to the nearest hundredth decimal.

NOTE: For states with sales tax on fuel, price per gallon calculated based on AAA average prices for 04/1/2017.

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NOTE: States that assess a percentage tax based on the price of gasoline rather than a straight cents-per-gallon rate are impacted the most.

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