

GASOLINE TAXES

January 2012

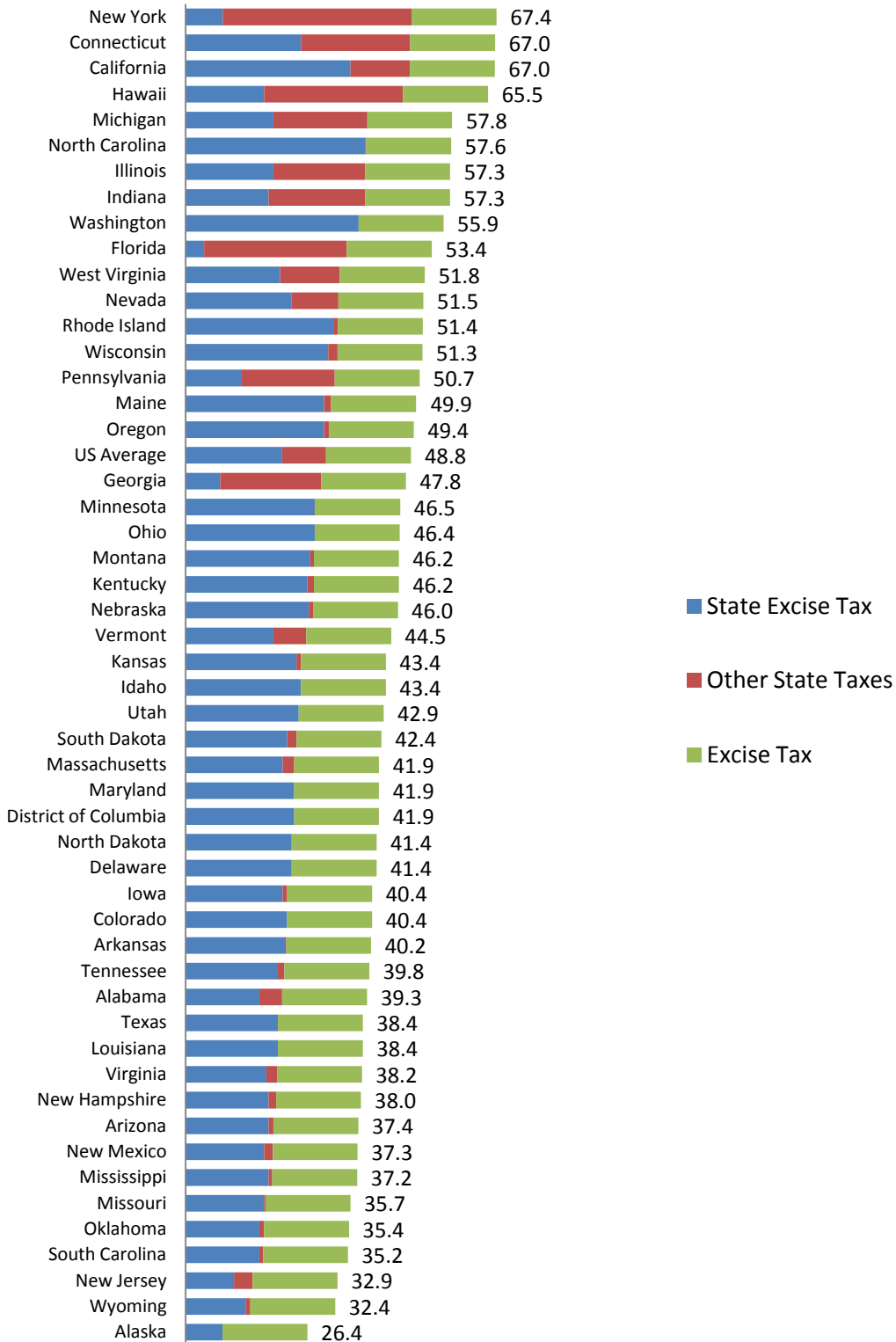
Nationwide

The nationwide average tax on gasoline of 48.8, unchanged from the October 2011 study. A summary of federal and state excise taxes and other taxes collected on gasoline is shown below. The federal tax on gasoline is 18.4 cents per gallon. The average state gasoline excise tax is 20.9, up .1 cpg from October 2011. Other taxes (such as applicable sales taxes, gross receipts taxes, oil inspection fees, county and local taxes, underground storage tank fees and other miscellaneous environmental fees) were 9.5 cpg, down .1 cpg from October. Adding these taxes and fees to the state excise taxes results in a volume-weighted average state and local tax of 30.4 cents per gallon.

Regional Chart

| Gasoline Motor Fuel Taxes (cents per gallon) | | | | |
|---|--------------|-------------|-------------|-------------------------|
| Region | State Excise | Other State | Total State | Total State and Federal |
| Northeast | 23.1 | 7.4 | 30.6 | 49.0 |
| Mid Atlantic | 12.6 | 19.1 | 31.7 | 50.1 |
| South Atlantic | 14.8 | 15.4 | 30.2 | 48.6 |
| Midwest | 22.2 | 7.3 | 29.5 | 47.9 |
| South | 19.3 | 0.8 | 20.1 | 38.5 |
| Mountain | 22.9 | 0.2 | 23.0 | 41.4 |
| West | 32.3 | 9.4 | 41.7 | 60.1 |
| US | 20.9 | 9.5 | 30.4 | 48.8 |

Gasoline Motor Fuel Taxes as of January 1 2012



DIESEL TAXES

January 2012

Nationwide

The nationwide average tax on motor diesel fuel is 54.0 cents per gallon, up .1 cents per gallon from the October 2011 study. A summary of federal and state excise taxes and other taxes collected on diesel is shown below. The federal tax on diesel is 24.4 cents per gallon. The average state diesel fuel excise tax was 19.0 cents per gallon, up .1 cents from the October 2011 study. Other state and local taxes average 10.6 cents per gallon, unchanged from the previous quarter. These other taxes include applicable sales taxes, gross receipts taxes, oil inspection fees, county and local taxes, underground storage tank fees and other miscellaneous environmental fees. Adding these taxes and fees to the state excise taxes results in an average state and local tax of 29.6 cents per gallon.

Regionally

| Diesel Motor Fuel Taxes (cents per gallon) | | | | |
|---|--------------|-------------|-------------|-------------------------|
| Region | State Excise | Other State | Total State | Total State and Federal |
| Northeast | 29.7 | 1.6 | 31.3 | 55.7 |
| Mid Atlantic | 12.8 | 23.2 | 36.0 | 60.4 |
| South Atlantic | 15.6 | 13.1 | 28.7 | 53.1 |
| Midwest | 21.2 | 8.3 | 29.5 | 53.9 |
| South | 20.0 | 0.5 | 20.5 | 44.9 |
| Mountain | 21.6 | 0.3 | 21.9 | 46.3 |
| West | 18.8 | 20.8 | 39.7 | 64.1 |
| US | 19.0 | 10.6 | 29.6 | 54.0 |

Diesel Motor Fuel Taxes as of January 1 2012

