

ALABAMA

Alabama Gasoline

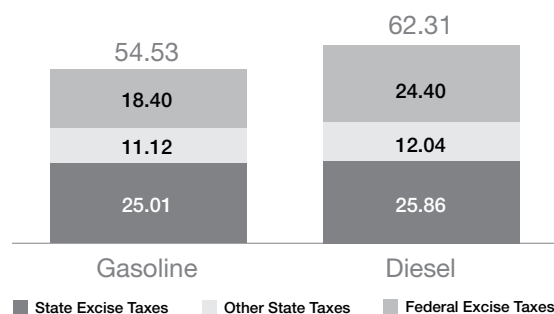
| | |
|--------------|--|
| 24.00 | State Excise Tax |
| 3.21 | Other State Taxes/Fees |
| 27.21 | Total State Taxes/Fees |
| 45.61 | Total State plus Federal Excise Taxes (@ 18.4 cpg) |

Alabama Diesel

| | |
|--------------|--|
| 25.00 | State Excise Tax |
| 3.15 | Other State Taxes/Fees |
| 28.15 | Total State Taxes/Fees |
| 52.55 | Total State plus Federal Excise Taxes (@ 24.4 cpg) |

National Average

(cents per gallon)



Notes

The 2019 "Rebuild Alabama Act" levies an additional 10 cpg excise tax on gasoline and diesel fuel to be implemented over three years. Effective 9/1/19, the excise tax increased by 6 cpg on both gasoline and diesel. The new tax rates are reflected in the data to the left. The next increase of 2 cpg will be levied 10/1/20. Another increase of 2 cpg will become effective on 10/1/21. Then, effective 10/1/23, and on July 1st of every other year thereafter, the gasoline and diesel excise tax rate will be adjusted by the percentage change in the yearly average of the National Highway Construction Cost Index (NHCCI) compared to the base year average, rounded to the nearest whole cent. The increase or the decrease of the excise tax shall not exceed 1 cpg and shall take effect every other year. "Other State Taxes/Fees" 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. There is also a Wholesale Oil/Import License Fee of .75 cpg on diesel sold at the rack or imported into the state.



To find out more,
visit www.api.org/tax

-- Click here for [Alabama Fuel Tax Information](#)

ALASKA

Alaska Gasoline

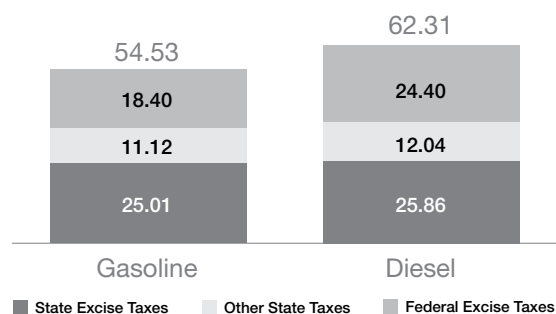
| | |
|--------------|--|
| 8.95 | State Excise Tax |
| 5.40 | Other State Taxes/Fees |
| 14.35 | Total State Taxes/Fees |
| 32.75 | Total State plus Federal Excise Taxes (@ 18.4 cpg) |

Alaska Diesel

| | |
|--------------|--|
| 8.95 | State Excise Tax |
| 5.53 | Other State Taxes/Fees |
| 14.48 | Total State Taxes/Fees |
| 38.88 | Total State plus Federal Excise Taxes (@ 24.4 cpg) |

National Average

(cents per gallon)



Notes

"Other Taxes" includes the 1.1 % weighted average sales tax of all cities and boroughs. The state excise tax of 8.95 cpg includes the .95 cpg refined fuel surcharge.

-- Click here for [Alaska Fuel Tax Information](#)



To find out more,
visit www.api.org/tax

ARIZONA

Arizona Gasoline

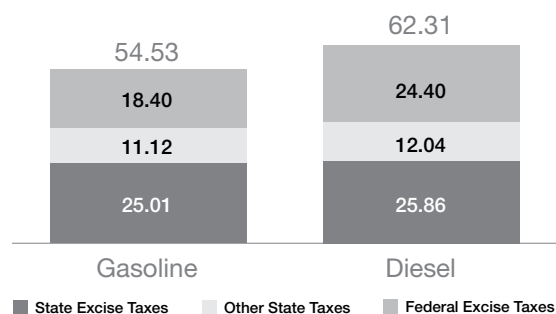
| | |
|--------------|--|
| 18.00 | State Excise Tax |
| 1.00 | Other State Taxes/Fees |
| 19.00 | Total State Taxes/Fees |
| 37.40 | Total State plus Federal Excise Taxes (@ 18.4 cpg) |

Arizona Diesel

| | |
|--------------|--|
| 26.00 | State Excise Tax |
| 1.00 | Other State Taxes/Fees |
| 27.00 | Total State Taxes/Fees |
| 51.40 | Total State plus Federal Excise Taxes (@ 24.4 cpg) |

National Average

(cents per gallon)



Notes

“Other Taxes” includes 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 axles or with a declared gross weight over 26,000 pounds. API’s diesel tax rate assumes the heavier vehicle.

-- Click here for [Arizona Fuel Tax Information](#)



To find out more,
visit www.api.org/tax

ARKANSAS

Arkansas Gasoline

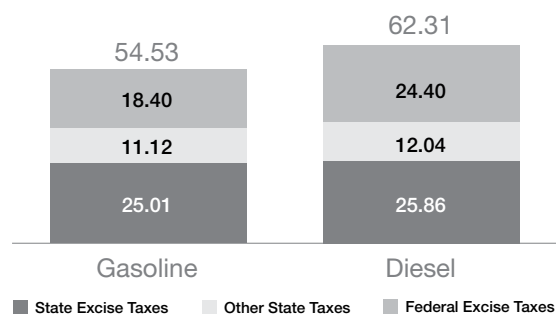
| | |
|--------------|--|
| 24.50 | State Excise Tax |
| 0.30 | Other State Taxes/Fees |
| 24.80 | Total State Taxes/Fees |
| 43.20 | Total State plus Federal Excise Taxes (@ 18.4 cpg) |

Arkansas Diesel

| | |
|--------------|--|
| 28.50 | State Excise Tax |
| 0.30 | Other State Taxes/Fees |
| 28.80 | Total State Taxes/Fees |
| 53.20 | Total State plus Federal Excise Taxes (@ 24.4 cpg) |

National Average

(cents per gallon)



Notes

“Other Taxes” includes the 0.3 cpg Petroleum Environment Assurance Fee assessed at the wholesale level. A wholesale sales tax of 1.6% on gasoline (approximately 3.0 cpg) and 2.9% on diesel (approximately 6.0 cpg) became effective 10/1/19. Annual computations/adjustments for any increases will be implemented on October 1 of each year and will be capped at 0.1 cpg.

-- Click here for [Arkansas Fuel Tax Information](#)



To find out more,
visit www.api.org/tax

CALIFORNIA

California Gasoline

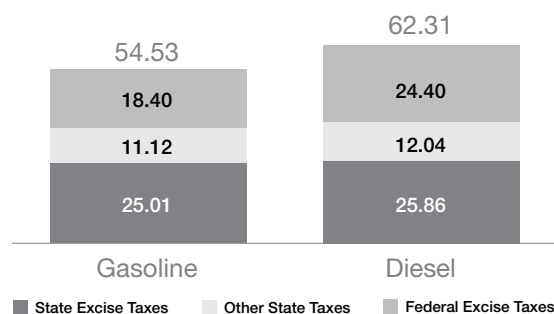
| | |
|--------------|--|
| 47.30 | State Excise Tax |
| 13.30 | Other State Taxes/Fees |
| 60.60 | Total State Taxes/Fees |
| 79.00 | Total State plus Federal Excise Taxes (@ 18.4 cpg) |

California Diesel

| | |
|---------------|--|
| 36.00 | State Excise Tax |
| 50.30 | Other State Taxes/Fees |
| 86.30 | Total State Taxes/Fees |
| 110.70 | Total State plus Federal Excise Taxes (@ 24.4 cpg) |

National Average

(cents per gallon)



Notes

The California Department of Tax and Fee Administration has set the gasoline excise tax rate at 47.3 cpg and the diesel excise tax rate at 36 cpg as of 7/1/19. The sales tax on gasoline is 2.25% plus applicable district taxes for gasoline and 13.00% 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.

-- Click here for [California Fuel Tax Information](#)



To find out more,
visit www.api.org/tax

COLORADO

Colorado Gasoline

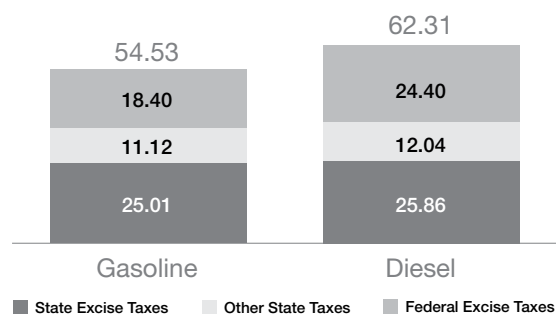
| | |
|-------|--|
| 22.00 | State Excise Tax |
| 0.00 | Other State Taxes/Fees |
| 22.00 | Total State Taxes/Fees |
| 40.40 | Total State plus Federal Excise Taxes (@ 18.4 cpg) |

Colorado Diesel

| | |
|-------|--|
| 20.50 | State Excise Tax |
| 0.00 | Other State Taxes/Fees |
| 20.50 | Total State Taxes/Fees |
| 44.90 | Total State plus Federal Excise Taxes (@ 24.4 cpg) |

National Average

(cents per gallon)



Notes

-- Click here for [Colorado Fuel Tax Information](#)



To find out more,
visit www.api.org/tax

CONNECTICUT

Connecticut Gasoline

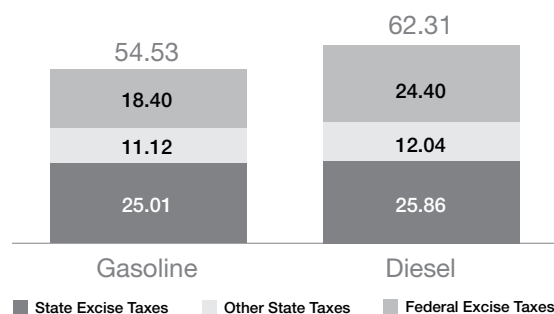
| | |
|--------------|--|
| 25.00 | State Excise Tax |
| 15.13 | Other State Taxes/Fees |
| 40.13 | Total State Taxes/Fees |
| 58.53 | Total State plus Federal Excise Taxes (@ 18.4 cpg) |

Connecticut Diesel

| | |
|--------------|--|
| 46.50 | State Excise Tax |
| 0.00 | Other State Taxes/Fees |
| 46.50 | Total State Taxes/Fees |
| 70.90 | Total State plus Federal Excise Taxes (@ 24.4 cpg) |

National Average

(cents per gallon)



Notes

Connecticut Department of Revenue Service calculated a new diesel tax rate of 46.5 cpg for a 12 month period starting 7/1/19; a 2.2 cpg increase. "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. As of 1/1/20 the CT Petroleum Gross Receipts Tax is 15.13 cpg.



To find out more,
visit www.api.org/tax

Click here for [Connecticut Fuel Tax Information](#)

DELAWARE

Delaware Gasoline

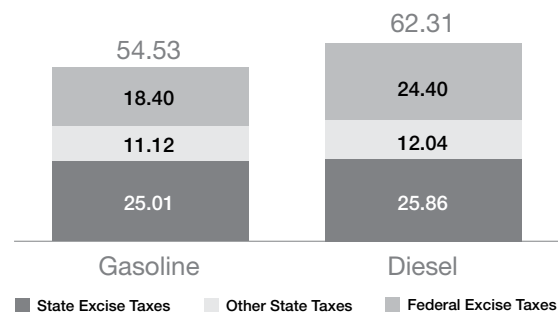
| | |
|--------------|--|
| 23.00 | State Excise Tax |
| 0.00 | Other State Taxes/Fees |
| 23.00 | Total State Taxes/Fees |
| 41.40 | Total State plus Federal Excise Taxes (@ 18.4 cpg) |

Delaware Diesel

| | |
|--------------|--|
| 22.00 | State Excise Tax |
| 0.00 | Other State Taxes/Fees |
| 22.00 | Total State Taxes/Fees |
| 46.40 | Total State plus Federal Excise Taxes (@ 24.4 cpg) |

National Average

(cents per gallon)



Notes

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). State tax rates set by Title 30, Delaware Code, Chapter 51.

-- Click here for [Delaware Fuel Tax Information](#)



To find out more,
visit www.api.org/tax

DISTRICT OF COLUMBIA

D.C. Gasoline

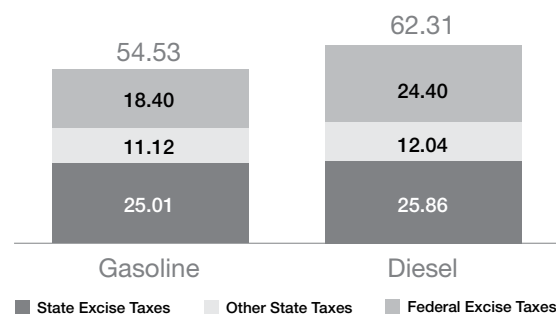
| | |
|--------------|--|
| 23.50 | State Excise Tax |
| 0.00 | Other State Taxes/Fees |
| 23.50 | Total State Taxes/Fees |
| 41.90 | Total State plus Federal Excise Taxes (@ 18.4 cpg) |

D.C. Diesel

| | |
|--------------|--|
| 23.50 | State Excise Tax |
| 0.00 | Other State Taxes/Fees |
| 23.50 | Total State Taxes/Fees |
| 47.90 | Total State plus Federal Excise Taxes (@ 24.4 cpg) |

National Average

(cents per gallon)



Notes

The 10/1/2013 notice that raised the gasoline tax to 28.8 cpg was rescinded. The gasoline rate remains at 23.5 cpg.

-- Click here for [District of Columbia Fuel Tax Information](#)



To find out more,
visit www.api.org/tax

FLORIDA

Florida Gasoline

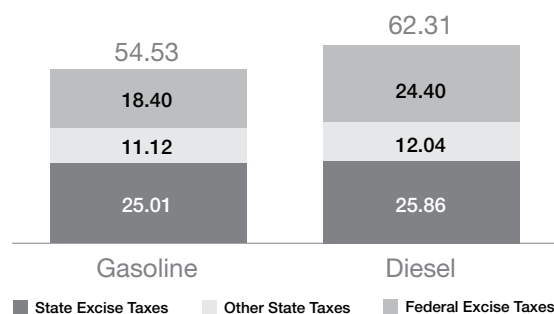
| | |
|--------------|--|
| 4.00 | State Excise Tax |
| 38.29 | Other State Taxes/Fees |
| 42.29 | Total State Taxes/Fees |
| 60.69 | Total State plus Federal Excise Taxes (@ 18.4 cpg) |

Florida Diesel

| | |
|--------------|--|
| 4.00 | State Excise Tax |
| 31.27 | Other State Taxes/Fees |
| 35.27 | Total State Taxes/Fees |
| 59.67 | Total State plus Federal Excise Taxes (@ 24.4 cpg) |

National Average

(cents per gallon)



Notes

"Other Taxes" column includes the state sales tax (14.3 cpg) which is indexed to the CPI; the average county option taxes; Inspection Fee (0.125 cpg); 9th-cent tax (up to 1.0 cpg); Local Option Tax (up to 6.0 cpg); Additional Local Option (up to 5.0 cpg); and, the SCETS (up to 7.9 cpg) along with the various state environmental import taxes which total 2.071 cpg. The gasoline total for Other Taxes and Fees represent a weighted average for Florida by county. The actual amount will depend on county where fuel is purchased.

-- Click here for [Florida Fuel Tax Information](#)



To find out more,
visit www.api.org/tax

GEORGIA

Georgia Gasoline

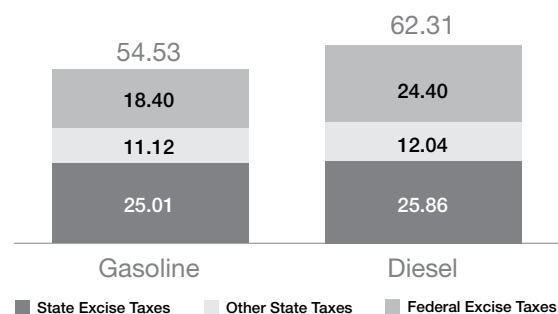
| | |
|--------------|--|
| 27.90 | State Excise Tax |
| 6.57 | Other State Taxes/Fees |
| 34.47 | Total State Taxes/Fees |
| 52.87 | Total State plus Federal Excise Taxes (@ 18.4 cpg) |

Georgia Diesel

| | |
|--------------|--|
| 31.30 | State Excise Tax |
| 7.79 | Other State Taxes/Fees |
| 39.09 | Total State Taxes/Fees |
| 63.49 | Total State plus Federal Excise Taxes (@ 24.4 cpg) |

National Average

(cents per gallon)



Notes

The Motor Fuels Tax rate is 27.9 cpg for gasoline and 31.3 cpg for diesel on 1/1/20. 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. The local sales tax amount is included in "other taxes." This calculation uses the state average price for fuel and a weight average for the local sales tax rate.

-- Click here for [Georgia Fuel Tax Information](#)



To find out more,
visit www.api.org/tax

HAWAII

Hawaii Gasoline

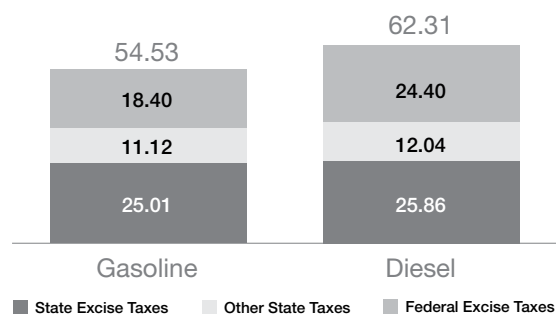
| | |
|--------------|--|
| 16.00 | State Excise Tax |
| 32.37 | Other State Taxes/Fees |
| 48.37 | Total State Taxes/Fees |
| 66.77 | Total State plus Federal Excise Taxes (@ 18.4 cpg) |

Hawaii Diesel

| | |
|--------------|--|
| 16.00 | State Excise Tax |
| 34.43 | Other State Taxes/Fees |
| 50.43 | Total State Taxes/Fees |
| 74.83 | Total State plus Federal Excise Taxes (@ 24.4 cpg) |

National Average

(cents per gallon)



Notes

Hawaii County revised its motor fuel tax rate as of 7/1/19. County level taxes are aggregated to a singular rate using a weighted average by population. Other taxes include additional county taxes and 0.1 cpg environmental response tax. Other taxes also include a sales tax amount based upon the 4% General Excise Tax (GET) rate and additional county GET surcharges weighted by population.

-- Click here for [Hawaii Fuel Tax Information](#)



To find out more,
visit www.api.org/tax

IDAHO

Idaho Gasoline

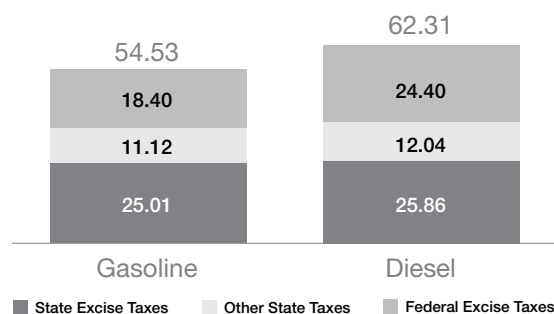
| | |
|--------------|--|
| 32.00 | State Excise Tax |
| 1.00 | Other State Taxes/Fees |
| 33.00 | Total State Taxes/Fees |
| 51.40 | Total State plus Federal Excise Taxes (@ 18.4 cpg) |

Idaho Diesel

| | |
|--------------|--|
| 32.00 | State Excise Tax |
| 1.00 | Other State Taxes/Fees |
| 33.00 | Total State Taxes/Fees |
| 57.40 | Total State plus Federal Excise Taxes (@ 24.4 cpg) |

National Average

(cents per gallon)



Notes

"Other Taxes" column includes the 1 cpg Petroleum Clean Water Trust Fund Transfer Fee.

-- Click here for [Fuel Tax Information](#)



To find out more,
visit www.api.org/tax

ILLINOIS

Illinois Gasoline

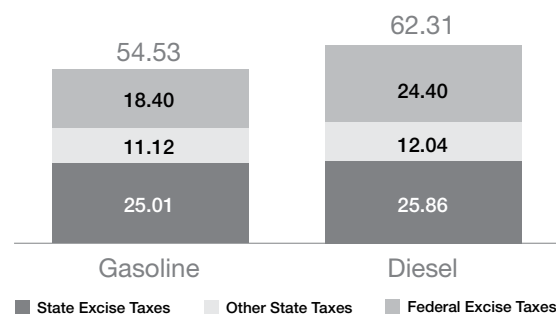
| | |
|--------------|--|
| 38.00 | State Excise Tax |
| 15.65 | Other State Taxes/Fees |
| 53.65 | Total State Taxes/Fees |
| 72.05 | Total State plus Federal Excise Taxes (@ 18.4 cpg) |

Illinois Diesel

| | |
|--------------|--|
| 45.50 | State Excise Tax |
| 16.40 | Other State Taxes/Fees |
| 61.90 | Total State Taxes/Fees |
| 86.30 | Total State plus Federal Excise Taxes (@ 24.4 cpg) |

National Average

(cents per gallon)



Notes

On 7/1/19 the state of Illinois raised its gas tax to 38 cpg and its diesel tax to 45.5 cpg. "Other Taxes" includes an Underground Storage Tank rate of .3 cpg and an Environmental Impact Fee rate of 0.8 cpg. Illinois exempts E85 and diesel blends of more than 10% biodiesel from sales taxes. The 20% sales tax exemption on E10 is no longer in effect. Other Taxes also includes 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 which is permitted to raise its tax by 3 cpg if needed under the 7/1/19 law. DuPage, Kane, and McHenry Counties impose a 4 cpg tax. Under the 7/1/19 tax increase these three counties, as well as the newly added counties of Lake and Will, are permitted to raise their county gas taxes to 8 cpg if needed. Any city of over 100,000 can also impose a tax of 1 cpg by referendum.



To find out more,
visit **www.api.org/tax**

-- Click here for **Illinois Fuel Tax Information**

INDIANA

Indiana Gasoline

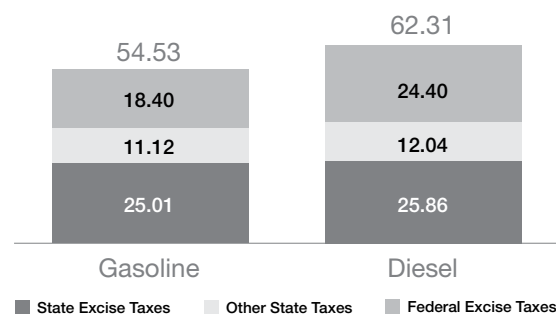
| | |
|--------------|--|
| 30.00 | State Excise Tax |
| 16.62 | Other State Taxes/Fees |
| 46.62 | Total State Taxes/Fees |
| 65.02 | Total State plus Federal Excise Taxes (@ 18.4 cpg) |

Indiana Diesel

| | |
|--------------|--|
| 49.00 | State Excise Tax |
| 1.00 | Other State Taxes/Fees |
| 50.00 | Total State Taxes/Fees |
| 74.40 | Total State plus Federal Excise Taxes (@ 24.4 cpg) |

National Average

(cents per gallon)



Notes

Gasoline, diesel, and special fuels taxes increased 1.0 cpg on 7/1/19 due to legislation tying motor fuel rates to inflation. "Other Taxes" for gasoline includes the gasoline use tax calculated under Ind. Code Ann. § 6-2.5-3.5-15 and a 1 cpg inspection fee. The diesel surcharge was combined with the diesel excise tax on 7/1/18 and eliminated as a separate tax.

-- Click here for [Indiana Fuel Tax Information](#)



To find out more,
visit www.api.org/tax

IOWA

Iowa Gasoline

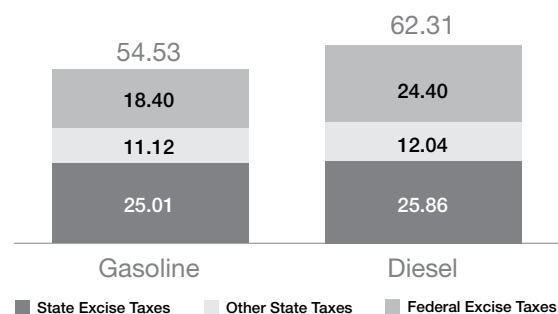
| | |
|--------------|--|
| 30.50 | State Excise Tax |
| 0.00 | Other State Taxes/Fees |
| 30.50 | Total State Taxes/Fees |
| 48.90 | Total State plus Federal Excise Taxes (@ 18.4 cpg) |

Iowa Diesel

| | |
|--------------|--|
| 32.50 | State Excise Tax |
| 0.00 | Other State Taxes/Fees |
| 32.50 | Total State Taxes/Fees |
| 56.90 | Total State plus Federal Excise Taxes (@ 24.4 cpg) |

National Average

(cents per gallon)



Notes

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. On 7/1/19 the Iowa gasoline tax dropped to 30.5 cpg. 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.

-- Click here for [Iowa Fuel Tax Information](#)



To find out more,
visit www.api.org/tax

KANSAS

Kansas Gasoline

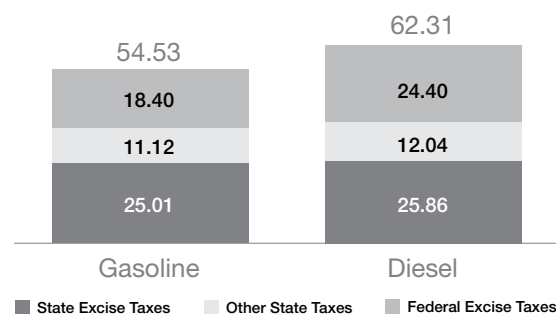
| | |
|--------------|--|
| 24.00 | State Excise Tax |
| 0.025 | Other State Taxes/Fees |
| 24.03 | Total State Taxes/Fees |
| 42.43 | Total State plus Federal Excise Taxes (@ 18.4 cpg) |

Kansas Diesel

| | |
|--------------|--|
| 26.00 | State Excise Tax |
| 0.025 | Other State Taxes/Fees |
| 26.03 | Total State Taxes/Fees |
| 50.43 | Total State plus Federal Excise Taxes (@ 24.4 cpg) |

National Average

(cents per gallon)



Notes

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 applicable area.

-- Click here for [Kansas Fuel Tax Information](#)



To find out more,
visit www.api.org/tax

KENTUCKY

Kentucky Gasoline

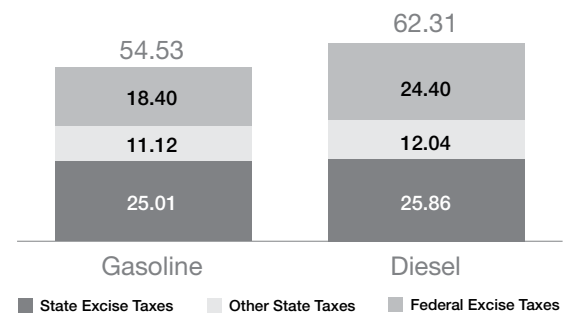
| | |
|--------------|--|
| 24.60 | State Excise Tax |
| 1.40 | Other State Taxes/Fees |
| 26.00 | Total State Taxes/Fees |
| 44.40 | Total State plus Federal Excise Taxes (@ 18.4 cpg) |

Kentucky Diesel

| | |
|--------------|--|
| 21.60 | State Excise Tax |
| 1.40 | Other State Taxes/Fees |
| 23.00 | Total State Taxes/Fees |
| 47.40 | Total State plus Federal Excise Taxes (@ 24.4 cpg) |

National Average

(cents per gallon)



Notes

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.

-- Click here for [Kentucky Fuel Tax Information](#)



To find out more,
visit www.api.org/tax

LOUISIANA

Louisiana Gasoline

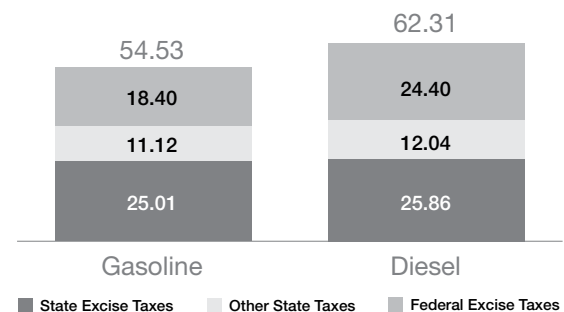
| | |
|-------|--|
| 20.00 | State Excise Tax |
| 0.01 | Other State Taxes/Fees |
| 20.01 | Total State Taxes/Fees |
| 38.41 | Total State plus Federal Excise Taxes (@ 18.4 cpg) |

Louisiana Diesel

| | |
|-------|--|
| 20.00 | State Excise Tax |
| 0.01 | Other State Taxes/Fees |
| 20.01 | Total State Taxes/Fees |
| 44.41 | Total State plus Federal Excise Taxes (@ 24.4 cpg) |

National Average

(cents per gallon)



Notes

Other fees include a 0.00125 cpg petroleum products fee and a 0.008 cpg motor fuel delivery fee.

-- Click here for [Louisiana Fuel Tax Information](#)



To find out more,
visit www.api.org/tax

MAINE

Maine Gasoline

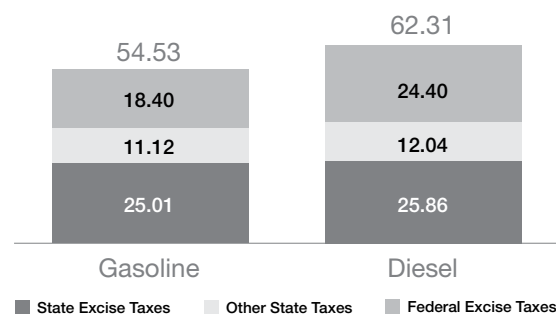
| | |
|--------------|--|
| 30.00 | State Excise Tax |
| 0.01 | Other State Taxes/Fees |
| 30.01 | Total State Taxes/Fees |
| 48.41 | Total State plus Federal Excise Taxes (@ 18.4 cpg) |

Maine Diesel

| | |
|--------------|--|
| 31.20 | State Excise Tax |
| 0.01 | Other State Taxes/Fees |
| 31.21 | Total State Taxes/Fees |
| 55.61 | Total State plus Federal Excise Taxes (@ 24.4 cpg) |

National Average

(cents per gallon)



Notes

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.

-- Click here for [Maine Fuel Tax Information](#)



To find out more,
visit www.api.org/tax

MARYLAND

Maryland Gasoline

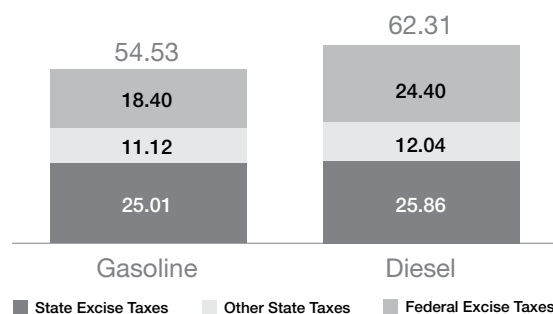
| | |
|--------------|--|
| 26.20 | State Excise Tax |
| 10.50 | Other State Taxes/Fees |
| 36.70 | Total State Taxes/Fees |
| 55.10 | Total State plus Federal Excise Taxes (@ 18.4 cpg) |

Maryland Diesel

| | |
|--------------|--|
| 26.95 | State Excise Tax |
| 10.50 | Other State Taxes/Fees |
| 37.45 | Total State Taxes/Fees |
| 61.85 | Total State plus Federal Excise Taxes (@ 24.4 cpg) |

National Average

(cents per gallon)



Notes

The Gasoline and diesel tax increased on 7/1/19 due to a change in the CPI. 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. The sales and use tax is 10.5 cpg as of 7/1/19.



To find out more,
visit www.api.org/tax

-- Click here for [Maryland Fuel Tax Information](#)

MASSACHUSETTS

Massachusetts Gasoline

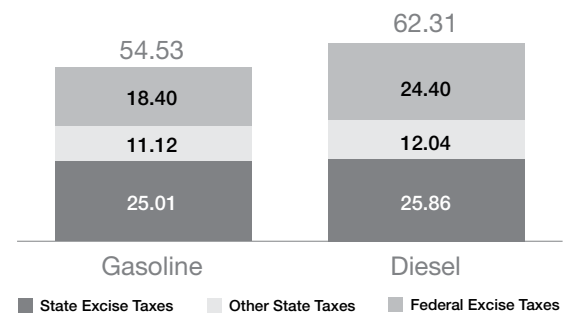
| | |
|--------------|--|
| 24.00 | State Excise Tax |
| 2.54 | Other State Taxes/Fees |
| 26.54 | Total State Taxes/Fees |
| 44.94 | Total State plus Federal Excise Taxes (@ 18.4 cpg) |

Massachusetts Diesel

| | |
|--------------|--|
| 24.00 | State Excise Tax |
| 2.54 | Other State Taxes/Fees |
| 26.54 | Total State Taxes/Fees |
| 50.94 | Total State plus Federal Excise Taxes (@ 24.4 cpg) |

National Average

(cents per gallon)



Notes

The UST Delivery Fee is 2.5395 cpg.

-- Click here for [Massachusetts Fuel Tax Information](#)



To find out more,
visit www.api.org/tax

MICHIGAN

Michigan Gasoline

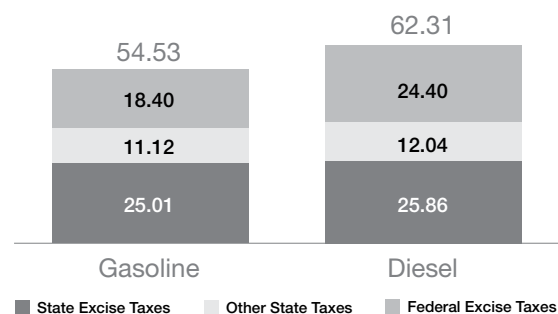
| | |
|--------------|--|
| 26.30 | State Excise Tax |
| 15.68 | Other State Taxes/Fees |
| 41.98 | Total State Taxes/Fees |
| 60.38 | Total State plus Federal Excise Taxes (@ 18.4 cpg) |

Michigan Diesel

| | |
|--------------|--|
| 26.30 | State Excise Tax |
| 17.14 | Other State Taxes/Fees |
| 43.44 | Total State Taxes/Fees |
| 67.84 | Total State plus Federal Excise Taxes (@ 24.4 cpg) |

National Average

(cents per gallon)



Notes

The gasoline tax increased 1.71 cpg and diesel tax increased 1.23 cpg on 7/1/18. The Michigan Department of Treasury issues Revenue Administrative Bulletins on prepaid sales tax amounts on fuel. The prepaid sales tax rates for the purchase or receipt of gasoline are 14.8 cpg and 16.0 cpg for diesel as of 7/1/19. "Other Taxes" columns include sales tax and 0.875 cpg for environmental regulation fee for refined petroleum fund.

-- Click here for [Michigan Fuel Tax Information](#)



To find out more,
visit www.api.org/tax

MINNESOTA

Minnesota Gasoline

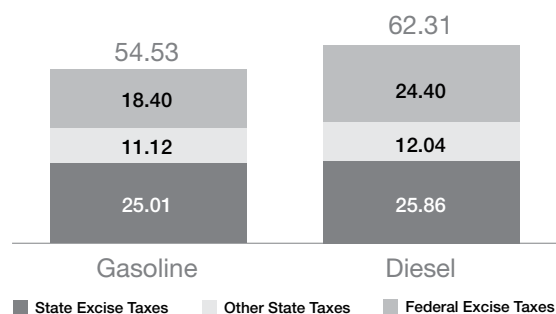
| | |
|--------------|--|
| 28.50 | State Excise Tax |
| 0.10 | Other State Taxes/Fees |
| 28.60 | Total State Taxes/Fees |
| 47.00 | Total State plus Federal Excise Taxes (@ 18.4 cpg) |

Minnesota Diesel

| | |
|--------------|--|
| 28.50 | State Excise Tax |
| 0.10 | Other State Taxes/Fees |
| 28.60 | Total State Taxes/Fees |
| 53.00 | Total State plus Federal Excise Taxes (@ 24.4 cpg) |

National Average

(cents per gallon)



Notes

"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. According to the state department of revenue, the cleanup fee was applicable in 2017 only from January to April. In 2018 cleanup fee was only in place in February, March, April and May.

-- Click here for [Minnesota Fuel Tax Information](#)



To find out more,
visit www.api.org/tax

MISSISSIPPI

Mississippi Gasoline

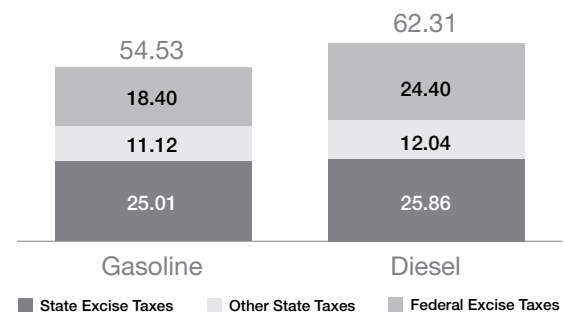
| | |
|--------------|--|
| 18.00 | State Excise Tax |
| 0.79 | Other State Taxes/Fees |
| 18.79 | Total State Taxes/Fees |
| 37.19 | Total State plus Federal Excise Taxes (@ 18.4 cpg) |

Mississippi Diesel

| | |
|--------------|--|
| 18.00 | State Excise Tax |
| 0.40 | Other State Taxes/Fees |
| 18.40 | Total State Taxes/Fees |
| 42.80 | Total State plus Federal Excise Taxes (@ 24.4 cpg) |

National Average

(cents per gallon)



Notes

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.

-- Click here for [Mississippi Fuel Tax Information](#)



To find out more,
visit www.api.org/tax

MISSOURI

Missouri Gasoline

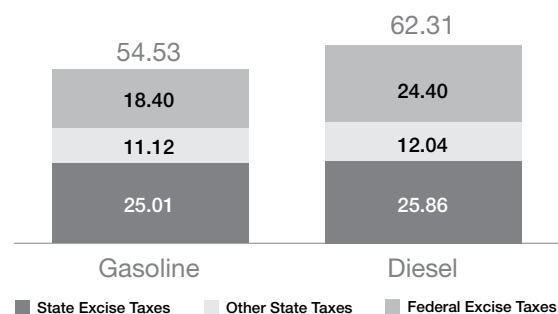
| | |
|--------------|--|
| 17.00 | State Excise Tax |
| 0.42 | Other State Taxes/Fees |
| 17.42 | Total State Taxes/Fees |
| 35.82 | Total State plus Federal Excise Taxes (@ 18.4 cpg) |

Missouri Diesel

| | |
|--------------|--|
| 17.00 | State Excise Tax |
| 0.42 | Other State Taxes/Fees |
| 17.42 | Total State Taxes/Fees |
| 41.82 | Total State plus Federal Excise Taxes (@ 24.4 cpg) |

National Average

(cents per gallon)



Notes

“Other Taxes” column includes a Petroleum Inspection Fee in the amount of 3.5 cents per 50 gallons (.0007 per gallon) and the transport load fee in the amount of \$28.00 per 8,000 gallons (.0035 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).

-- Click here for [Missouri Fuel Tax Information](#)



To find out more,
visit www.api.org/tax

MONTANA

Montana Gasoline

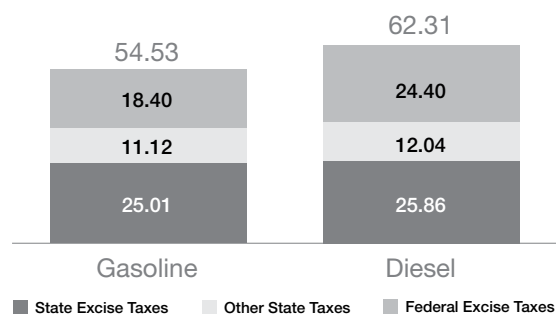
| | |
|--------------|--|
| 32.00 | State Excise Tax |
| 0.75 | Other State Taxes/Fees |
| 32.75 | Total State Taxes/Fees |
| 51.15 | Total State plus Federal Excise Taxes (@ 18.4 cpg) |

Montana Diesel

| | |
|--------------|--|
| 29.45 | State Excise Tax |
| 0.75 | Other State Taxes/Fees |
| 30.20 | Total State Taxes/Fees |
| 54.60 | Total State plus Federal Excise Taxes (@ 24.4 cpg) |

National Average

(cents per gallon)



Notes

On 7/1/19 the Montana gasoline tax increased 0.5 cpg to 32 cpg and the diesel tax increased 0.2 cpg to 29.45 cpg. The next increase will occur on 7/1/21. "Other taxes" includes a 0.75-cpg fee assessed at the pump to go toward the state cleanup fund.

-- Click here for [Montana Fuel Tax Information](#)



To find out more,
visit www.api.org/tax

NEBRASKA

Nebraska Gasoline

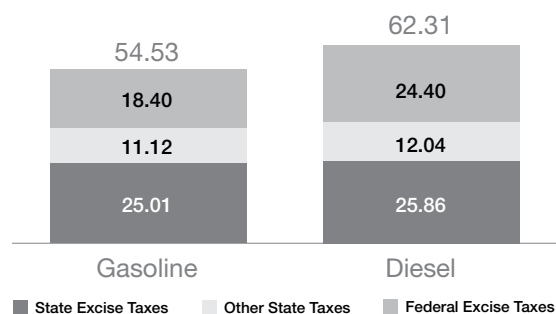
| | |
|--------------|--|
| 29.30 | State Excise Tax |
| 0.90 | Other State Taxes/Fees |
| 30.20 | Total State Taxes/Fees |
| 48.60 | Total State plus Federal Excise Taxes (@ 18.4 cpg) |

Nebraska Diesel

| | |
|--------------|--|
| 29.30 | State Excise Tax |
| 0.30 | Other State Taxes/Fees |
| 29.60 | Total State Taxes/Fees |
| 54.00 | Total State plus Federal Excise Taxes (@ 24.4 cpg) |

National Average

(cents per gallon)



Notes

Nebraska's fuel tax rate is subject to change every six months and decreased 0.4 cpg for both gasoline and diesel on 1/1/20. Rate includes 16.3 cpg fixed tax, a 10.2 cpg wholesale tax, and a 2.8 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.

-- Click here for [Nebraska Fuel Tax Information](#)



To find out more,
visit www.api.org/tax

NEVADA

Nevada Gasoline

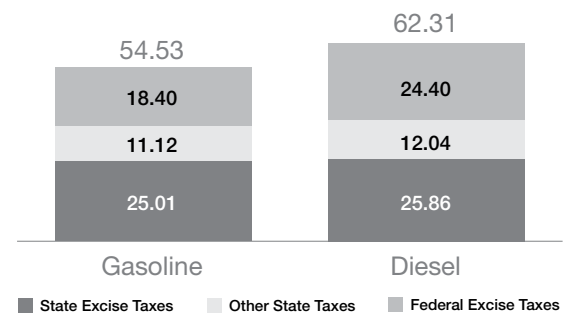
| | |
|--------------|--|
| 23.00 | State Excise Tax |
| 10.78 | Other State Taxes/Fees |
| 33.78 | Total State Taxes/Fees |
| 52.18 | Total State plus Federal Excise Taxes (@ 18.4 cpg) |

Nevada Diesel

| | |
|--------------|--|
| 27.00 | State Excise Tax |
| 1.56 | Other State Taxes/Fees |
| 28.56 | Total State Taxes/Fees |
| 52.96 | Total State plus Federal Excise Taxes (@ 24.4 cpg) |

National Average

(cents per gallon)



Notes

"Other Taxes" columns include individual county taxes on gasoline, 0.75 cpg cleanup fee, and .055 cpg inspection fee.

-- Click here for [Nevada Fuel Tax Information](#)



To find out more,
visit www.api.org/tax

NEW HAMPSHIRE

New Hampshire Gasoline

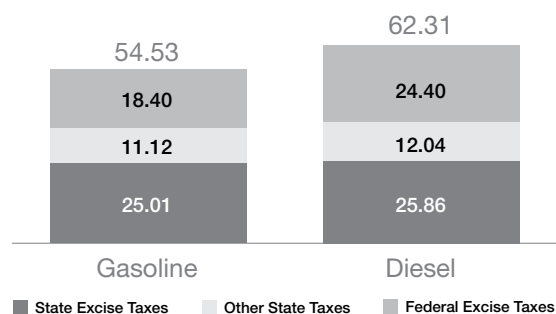
| | |
|--------------|--|
| 22.20 | State Excise Tax |
| 1.63 | Other State Taxes/Fees |
| 23.83 | Total State Taxes/Fees |
| 42.23 | Total State plus Federal Excise Taxes (@ 18.4 cpg) |

New Hampshire Diesel

| | |
|--------------|--|
| 22.20 | State Excise Tax |
| 1.63 | Other State Taxes/Fees |
| 23.83 | Total State Taxes/Fees |
| 48.23 | Total State plus Federal Excise Taxes (@ 24.4 cpg) |

National Average

(cents per gallon)



Notes

"Other Taxes" includes a 0.125 cpg fee for the Oil Pollution Control Fund and an Underground Storage Tank (UST) cleanup fund fee of 1.5 cpg.

-- Click here for [New Hampshire Fuel Tax Information](#)



To find out more,
visit www.api.org/tax

NEW JERSEY

New Jersey Gasoline

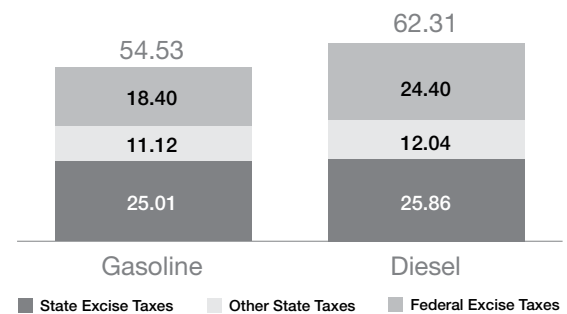
| | |
|--------------|--|
| 10.50 | State Excise Tax |
| 30.90 | Other State Taxes/Fees |
| 41.40 | Total State Taxes/Fees |
| 59.80 | Total State plus Federal Excise Taxes (@ 18.4 cpg) |

New Jersey Diesel

| | |
|--------------|--|
| 13.50 | State Excise Tax |
| 35.00 | Other State Taxes/Fees |
| 48.50 | Total State Taxes/Fees |
| 72.90 | Total State plus Federal Excise Taxes (@ 24.4 cpg) |

National Average

(cents per gallon)



Notes

On 10/1/18 the New Jersey motor fuel tax increased by 4.3 cpg resulting in a gas tax of 30.9 cpg for gasoline and 35 cpg for diesel.

-- Click here for [New Jersey Fuel Tax Information](#)



To find out more,
visit www.api.org/tax

NEW MEXI- CO

New Mexico Gasoline

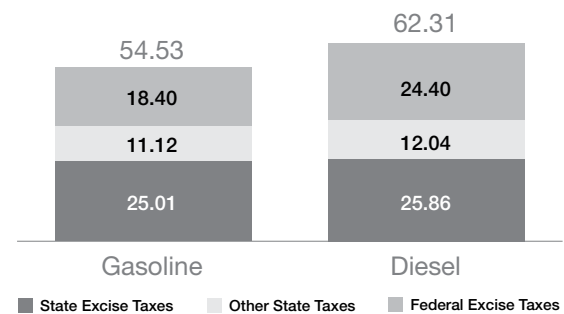
| | |
|--------------|--|
| 17.00 | State Excise Tax |
| 1.88 | Other State Taxes/Fees |
| 18.88 | Total State Taxes/Fees |
| 37.28 | Total State plus Federal Excise Taxes (@ 18.4 cpg) |

New Mexico Diesel

| | |
|--------------|--|
| 21.00 | State Excise Tax |
| 1.88 | Other State Taxes/Fees |
| 22.88 | Total State Taxes/Fees |
| 47.28 | Total State plus Federal Excise Taxes (@ 24.4 cpg) |

National Average

(cents per gallon)



Notes

"Other Taxes" columns include \$150 charge per 8,000 gallon load delivery fee which works out to an additional tax of 1.875 cpg.

-- Click here for [New Mexico Fuel Tax Information](#)



To find out more,
visit www.api.org/tax

NEW YORK

New York Gasoline

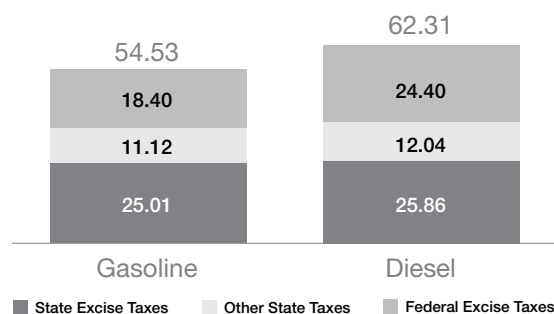
| | |
|--------------|--|
| 8.05 | State Excise Tax |
| 36.98 | Other State Taxes/Fees |
| 45.03 | Total State Taxes/Fees |
| 63.43 | Total State plus Federal Excise Taxes (@ 18.4 cpg) |

New York Diesel

| | |
|--------------|--|
| 8.00 | State Excise Tax |
| 36.81 | Other State Taxes/Fees |
| 44.81 | Total State Taxes/Fees |
| 69.21 | Total State plus Federal Excise Taxes (@ 24.4 cpg) |

National Average

(cents per gallon)



Notes

The petroleum business tax decreased 0.3 cpg to 17.4 cpg for gasoline and decreased 0.3 cpg to 15.65 cpg for diesel on 1/1/2020. The state imposes an 8 cpg motor and diesel fuel excise tax, with an additional .05 cpg petroleum testing fee on gasoline only. 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.



To find out more,
visit www.api.org/tax

-- Click here for [New York Fuel Tax Information](#)

NORTH CAROLINA

North Carolina Gasoline

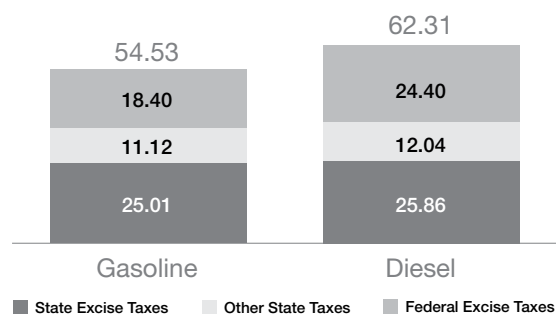
| | |
|--------------|--|
| 36.10 | State Excise Tax |
| 0.25 | Other State Taxes/Fees |
| 36.35 | Total State Taxes/Fees |
| 54.75 | Total State plus Federal Excise Taxes (@ 18.4 cpg) |

North Carolina Diesel

| | |
|--------------|--|
| 36.10 | State Excise Tax |
| 0.25 | Other State Taxes/Fees |
| 36.35 | Total State Taxes/Fees |
| 60.75 | Total State plus Federal Excise Taxes (@ 24.4 cpg) |

National Average

(cents per gallon)



Notes

Gasoline and diesel tax rate decreased 1.1 cpg for the period 1/1/20 through 12/31/20. "Other Taxes" columns include 0.25 cpg inspection tax.

-- Click here for [North Carolina Fuel Tax Information](#)



To find out more,
visit www.api.org/tax

NORTH DAKOTA

North Dakota Gasoline

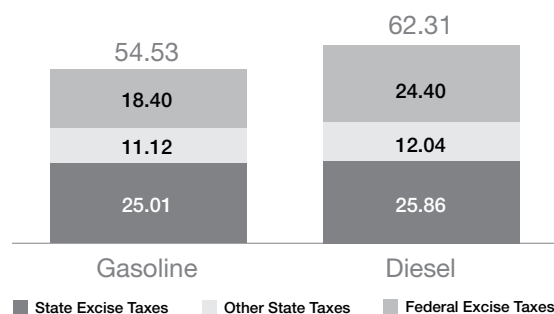
| | |
|--------------|--|
| 23.00 | State Excise Tax |
| 0.00 | Other State Taxes/Fees |
| 23.00 | Total State Taxes/Fees |
| 41.40 | Total State plus Federal Excise Taxes (@ 18.4 cpg) |

North Dakota Diesel

| | |
|--------------|--|
| 23.00 | State Excise Tax |
| 0.00 | Other State Taxes/Fees |
| 23.00 | Total State Taxes/Fees |
| 47.40 | Total State plus Federal Excise Taxes (@ 24.4 cpg) |

National Average

(cents per gallon)



Notes

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.

-- Click here for [North Dakota Fuel Tax Information](#)



To find out more,
visit www.api.org/tax

OHIO

Ohio Gasoline

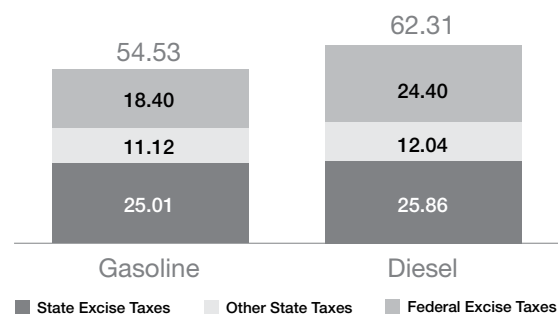
| | |
|--------------|--|
| 38.50 | State Excise Tax |
| 0.01 | Other State Taxes/Fees |
| 38.51 | Total State Taxes/Fees |
| 56.91 | Total State plus Federal Excise Taxes (@ 18.4 cpg) |

Ohio Diesel

| | |
|--------------|--|
| 47.00 | State Excise Tax |
| 0.01 | Other State Taxes/Fees |
| 47.01 | Total State Taxes/Fees |
| 71.41 | Total State plus Federal Excise Taxes (@ 24.4 cpg) |

National Average

(cents per gallon)



Notes

Effective 7/1/19, the tax on gasoline is 38.5 cpg, up from 28 cpg, and the tax on diesel is 47 cpg, up from 28 cpg. This change was implemented under HB 62 of the 133rd General Assembly. For the period of 01/01/2020 – 03/31/2020, the state gas tax on regular gasoline includes a 0.011687 cpg Petroleum Activity Tax (PAT) assessment on gasoline; as well as a 0.0120315 cpg PAT assessment on diesel fuel. The “other taxes” column rounds the increase to 0.01 cpg for both gasoline and diesel. The PAT is assessed on suppliers of motor fuel and is calculated at 0.65% of gross receipts, and collected at the terminal rack. The PAT replaced the Commercial Activity Tax (CAT) which was assessed on 0.26% of gross receipts.

-- Click here for [Ohio Fuel Tax Information](#)



To find out more,
visit www.api.org/tax

OKLAHOMA

Oklahoma Gasoline

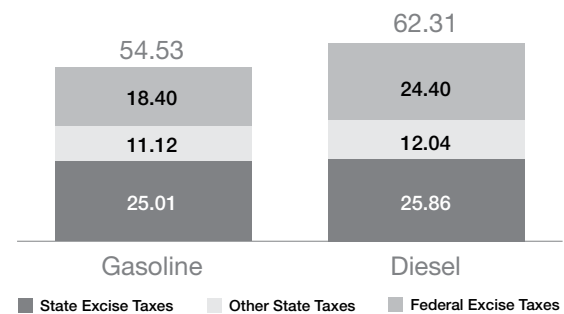
| | |
|--------------|--|
| 19.00 | State Excise Tax |
| 1.00 | Other State Taxes/Fees |
| 20.00 | Total State Taxes/Fees |
| 38.40 | Total State plus Federal Excise Taxes (@ 18.4 cpg) |

Oklahoma Diesel

| | |
|--------------|--|
| 19.00 | State Excise Tax |
| 1.00 | Other State Taxes/Fees |
| 20.00 | Total State Taxes/Fees |
| 44.40 | Total State plus Federal Excise Taxes (@ 24.4 cpg) |

National Average

(cents per gallon)



Notes

"Other Taxes" columns include a 1 cpg per gallon UST fee.

-- Click here for [Oklahoma Fuel Tax Information](#)



To find out more,
visit www.api.org/tax

OREGON

Oregon Gasoline

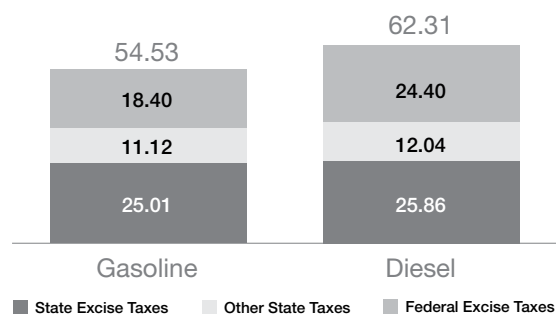
| | |
|--------------|--|
| 34.00 | State Excise Tax |
| 2.82 | Other State Taxes/Fees |
| 36.82 | Total State Taxes/Fees |
| 55.22 | Total State plus Federal Excise Taxes (@ 18.4 cpg) |

Oregon Diesel

| | |
|--------------|--|
| 34.00 | State Excise Tax |
| 2.05 | Other State Taxes/Fees |
| 36.05 | Total State Taxes/Fees |
| 60.45 | Total State plus Federal Excise Taxes (@ 24.4 cpg) |

National Average

(cents per gallon)



Notes

"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 went into effect on 1/1/2017.

-- Click here for [Oregon Fuel Tax Information](#)



To find out more,
visit www.api.org/tax

PENNSYLVANIA

Pennsylvania Gasoline

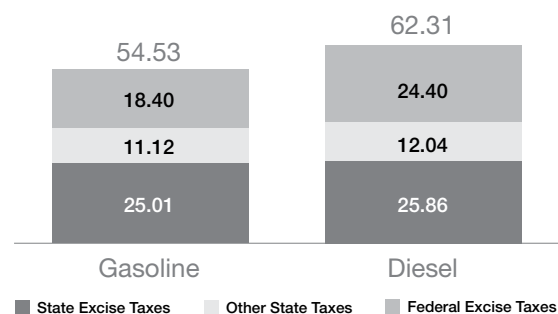
| | |
|--------------|--|
| 0.00 | State Excise Tax |
| 58.70 | Other State Taxes/Fees |
| 58.70 | Total State Taxes/Fees |
| 77.10 | Total State plus Federal Excise Taxes (@ 18.4 cpg) |

Pennsylvania Diesel

| | |
|--------------|--|
| 0.00 | State Excise Tax |
| 75.20 | Other State Taxes/Fees |
| 75.20 | Total State Taxes/Fees |
| 99.60 | Total State plus Federal Excise Taxes (@ 24.4 cpg) |

National Average

(cents per gallon)



Notes

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. As of 1/1/19 the PA tax rate for gasoline is 57.6 cpg/gallon and the tax rate for diesel is 74.1 cpg/gallon. "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.

-- Click here for [Pennsylvania Fuel Tax Information](#)



To find out more,
visit www.api.org/tax

RHODE ISLAND

Rhode Island Gasoline

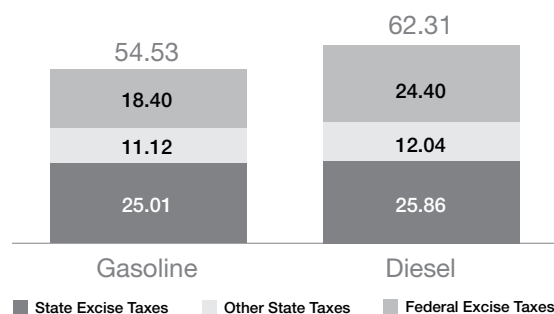
| | |
|--------------|--|
| 34.00 | State Excise Tax |
| 1.00 | Other State Taxes/Fees |
| 35.00 | Total State Taxes/Fees |
| 53.40 | Total State plus Federal Excise Taxes (@ 18.4 cpg) |

Rhode Island Diesel

| | |
|--------------|--|
| 34.00 | State Excise Tax |
| 1.00 | Other State Taxes/Fees |
| 35.00 | Total State Taxes/Fees |
| 59.40 | Total State plus Federal Excise Taxes (@ 24.4 cpg) |

National Average

(cents per gallon)



Notes

Tax is indexed every two years. As of 7/1/19 the Rhode Island Department of Revenue Division of Taxation has increased the tax to 34 cpg. Next change will be 7/1/21. "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.

-- Click here for [Rhode Island Fuel Tax Information](#)



To find out more,
visit www.api.org/tax

SOUTH CAROLINA

South Carolina Gasoline

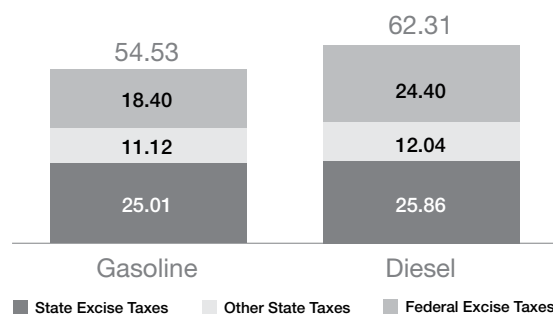
| | |
|--------------|--|
| 22.00 | State Excise Tax |
| 0.75 | Other State Taxes/Fees |
| 22.75 | Total State Taxes/Fees |
| 41.15 | Total State plus Federal Excise Taxes (@ 18.4 cpg) |

South Carolina Diesel

| | |
|--------------|--|
| 22.00 | State Excise Tax |
| 0.75 | Other State Taxes/Fees |
| 22.75 | Total State Taxes/Fees |
| 47.15 | Total State plus Federal Excise Taxes (@ 24.4 cpg) |

National Average

(cents per gallon)



Notes

Gasoline and diesel tax increased 2 cpg from 20.0 cpg to 22.0 cpg 7/1/19. Future 2 cpg increases phased in annually until 2022 when final rate of 28 cpg is reached. "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.

-- Click here for [South Carolina Fuel Tax Information](#)



To find out more,
visit www.api.org/tax

SOUTH DAKOTA

South Dakota Gasoline

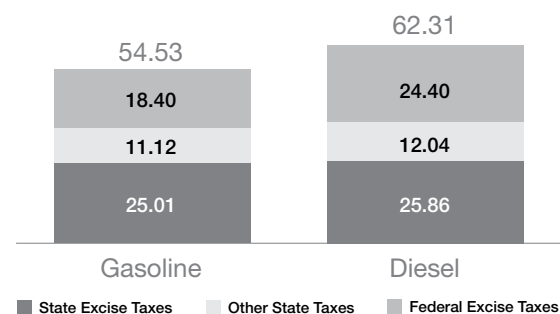
| | |
|--------------|--|
| 28.00 | State Excise Tax |
| 2.00 | Other State Taxes/Fees |
| 30.00 | Total State Taxes/Fees |
| 48.40 | Total State plus Federal Excise Taxes (@ 18.4 cpg) |

South Dakota Diesel

| | |
|--------------|--|
| 28.00 | State Excise Tax |
| 2.00 | Other State Taxes/Fees |
| 30.00 | Total State Taxes/Fees |
| 54.40 | Total State plus Federal Excise Taxes (@ 24.4 cpg) |

National Average

(cents per gallon)



Notes

“Other Taxes” columns include a 2.0 cpg tank inspection fee.

-- Click here for [South Dakota Fuel Tax Information](https://www.api.org/tax)



To find out more,
visit www.api.org/tax

TENNESSEE

Tennessee Gasoline

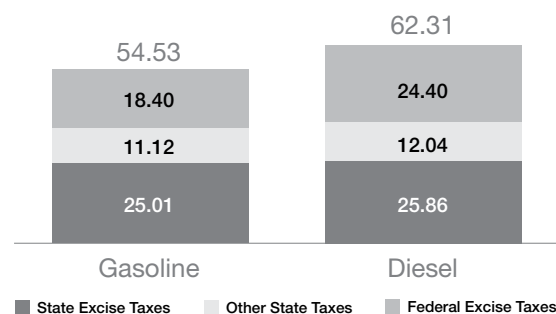
| | |
|--------------|--|
| 26.00 | State Excise Tax |
| 1.40 | Other State Taxes/Fees |
| 27.40 | Total State Taxes/Fees |
| 45.80 | Total State plus Federal Excise Taxes (@ 18.4 cpg) |

Tennessee Diesel

| | |
|--------------|--|
| 27.00 | State Excise Tax |
| 1.40 | Other State Taxes/Fees |
| 28.40 | Total State Taxes/Fees |
| 52.80 | Total State plus Federal Excise Taxes (@ 24.4 cpg) |

National Average

(cents per gallon)



Notes

Public Chapter 181, Sections 16 – 26 of the IMPROVE Act increases the gasoline, diesel, and alternative fuel tax rates over a three-year period beginning 7/1/18. New rates as of 7/1/19 are 26 cpg for gasoline and 27 cpg for diesel. “Other Taxes” columns include a 1.0 cpg special petroleum tax for gasoline and 0.4 cpg environmental assurance fee.

-- Click here for [Tennessee Fuel Tax Information](#)



To find out more,
visit www.api.org/tax

TEXAS

Texas Gasoline

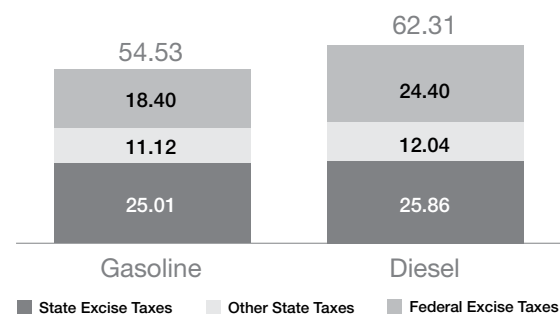
| | |
|-------|--|
| 20.00 | State Excise Tax |
| 0.00 | Other State Taxes/Fees |
| 20.00 | Total State Taxes/Fees |
| 38.40 | Total State plus Federal Excise Taxes (@ 18.4 cpg) |

Texas Diesel

| | |
|-------|--|
| 20.00 | State Excise Tax |
| 0.00 | Other State Taxes/Fees |
| 20.00 | Total State Taxes/Fees |
| 44.40 | Total State plus Federal Excise Taxes (@ 24.4 cpg) |

National Average

(cents per gallon)



Notes

-- Click here for [Texas Fuel Tax Information](#)



To find out more,
visit www.api.org/tax

UTAH

Utah Gasoline

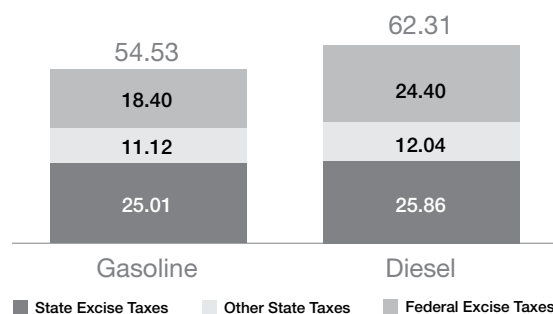
| | |
|--------------|--|
| 31.10 | State Excise Tax |
| 0.01 | Other State Taxes/Fees |
| 31.11 | Total State Taxes/Fees |
| 49.51 | Total State plus Federal Excise Taxes (@ 18.4 cpg) |

Utah Diesel

| | |
|--------------|--|
| 31.10 | State Excise Tax |
| 0.01 | Other State Taxes/Fees |
| 31.11 | Total State Taxes/Fees |
| 55.51 | Total State plus Federal Excise Taxes (@ 24.4 cpg) |

National Average

(cents per gallon)



Notes

Effective 1/1/20 the motor fuel tax rate in Utah is 31.1 cpg for both gasoline and diesel, an increase of 1.1 cpg for both gasoline and diesel. In addition, at the end of 2019 a comprehensive tax package, including, an increase in the state gasoline tax passed the state legislature. SB 2001 included a provision adding a sales tax on motor fuels in addition to the current excise tax. The sales tax would be calculated based on a percentage of the previous year wholesale price. The increase would take effect 3/1/20. However, since the tax was not approved with a 2/3 majority vote, it is subject to challenge by citizen referendum. Already 2 groups are running referendum drives aimed at overturning the new law. If sufficient signatures are collected by 1/21/20 and then validated by state election officials by 3/17/20 it will go to a vote in November 2020. "Other Taxes" is comprised of an Environmental Assurance Fee.



To find out more,
visit www.api.org/tax

-- Click here for [Utah Fuel Tax Information](#)

VERMONT

Vermont Gasoline

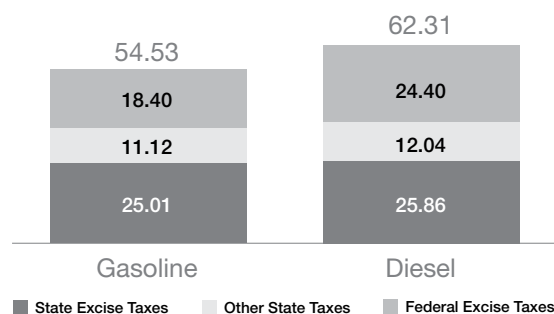
| | |
|--------------|--|
| 12.10 | State Excise Tax |
| 18.71 | Other State Taxes/Fees |
| 30.81 | Total State Taxes/Fees |
| 49.21 | Total State plus Federal Excise Taxes (@ 18.4 cpg) |

Vermont Diesel

| | |
|--------------|--|
| 28.00 | State Excise Tax |
| 4.00 | Other State Taxes/Fees |
| 32.00 | Total State Taxes/Fees |
| 56.40 | Total State plus Federal Excise Taxes (@ 24.4 cpg) |

National Average

(cents per gallon)



Notes

The Motor Fuel Transportation Infrastructure Assessment fee is 4.31 cpg and the MFTA fee is 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.

-- Click here for [Vermont Fuel Tax Information](#)



To find out more,
visit www.api.org/tax

VIRGINIA

Virginia Gasoline

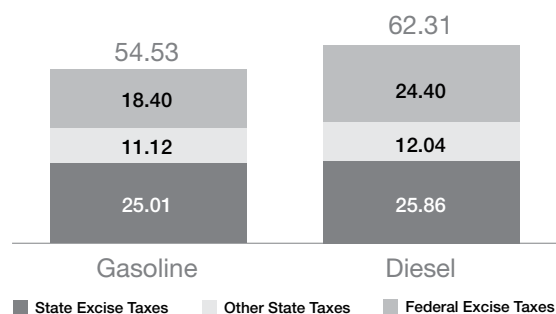
| | |
|--------------|--|
| 16.20 | State Excise Tax |
| 5.75 | Other State Taxes/Fees |
| 21.95 | Total State Taxes/Fees |
| 40.35 | Total State plus Federal Excise Taxes (@ 18.4 cpg) |

Virginia Diesel

| | |
|--------------|--|
| 20.20 | State Excise Tax |
| 5.82 | Other State Taxes/Fees |
| 26.02 | Total State Taxes/Fees |
| 50.42 | Total State plus Federal Excise Taxes (@ 24.4 cpg) |

National Average

(cents per gallon)



Notes

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 the wholesale tax. As of 7/1/18 the Virginia government has converted the wholesale tax, formerly calculated as 2.1% of fuels sold in NoVA and Hampton Roads, into a regular cpg tax. The VA DMV has determined that for all wholesale tax regions the new cpg wholesale tax is 7.6 cpg for gasoline and 7.7 cpg for diesel. As of 7/1/19 the wholesale tax regions include several regions in addition to NoVA and Hampton Roads. These new wholesale tax regions are in Western Virginia.

-- Click here for [Virginia Fuel Tax Information](#)



To find out more,
visit www.api.org/tax

WASHINGTON

Washington Gasoline

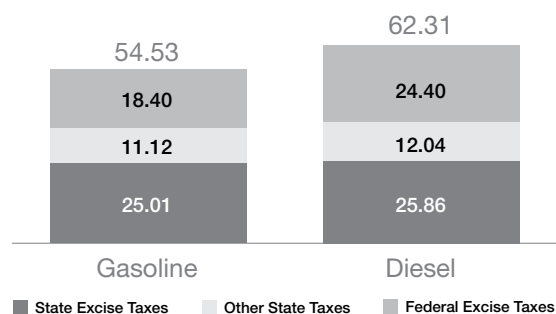
| | |
|--------------|--|
| 49.40 | State Excise Tax |
| 0.00 | Other State Taxes/Fees |
| 49.40 | Total State Taxes/Fees |
| 67.80 | Total State plus Federal Excise Taxes (@ 18.4 cpg) |

Washington Diesel

| | |
|--------------|--|
| 49.40 | State Excise Tax |
| 0.00 | Other State Taxes/Fees |
| 49.40 | Total State Taxes/Fees |
| 73.80 | Total State plus Federal Excise Taxes (@ 24.4 cpg) |

National Average

(cents per gallon)



Notes

"Other Taxes" Includes the 0.003 cpg Petroleum Products Tax.

-- Click here for [Washington Fuel Tax Information](https://www.api.org/tax)



To find out more,
visit www.api.org/tax

WEST VIRGINIA

West Virginia Gasoline

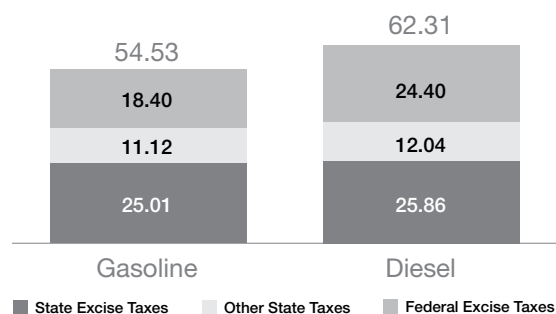
| | |
|--------------|--|
| 20.50 | State Excise Tax |
| 15.20 | Other State Taxes/Fees |
| 35.70 | Total State Taxes/Fees |
| 54.10 | Total State plus Federal Excise Taxes (@ 18.4 cpg) |

West Virginia Diesel

| | |
|--------------|--|
| 20.50 | State Excise Tax |
| 15.20 | Other State Taxes/Fees |
| 35.70 | Total State Taxes/Fees |
| 60.10 | Total State plus Federal Excise Taxes (@ 24.4 cpg) |

National Average

(cents per gallon)



Notes

API adjusted variable diesel tax to 15.2 cpg from 11.7 cpg 10/1/17 to accurately reflect state law. 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.

-- Click here for [West Virginia Fuel Tax Information](#)



To find out more,
visit www.api.org/tax

WISCONSIN

Wisconsin Gasoline

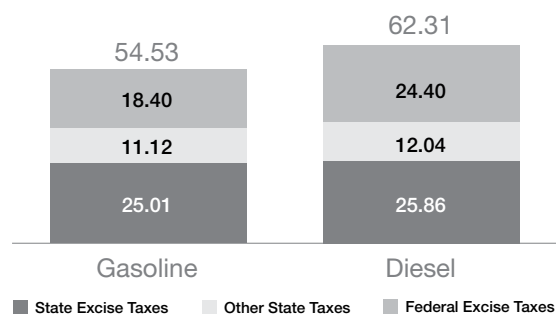
| | |
|--------------|--|
| 30.90 | State Excise Tax |
| 2.00 | Other State Taxes/Fees |
| 32.90 | Total State Taxes/Fees |
| 51.30 | Total State plus Federal Excise Taxes (@ 18.4 cpg) |

Wisconsin Diesel

| | |
|--------------|--|
| 30.90 | State Excise Tax |
| 2.00 | Other State Taxes/Fees |
| 32.90 | Total State Taxes/Fees |
| 57.30 | Total State plus Federal Excise Taxes (@ 24.4 cpg) |

National Average

(cents per gallon)



Notes

“Other Taxes” columns include 2-cpg petroleum inspection fee on gasoline and diesel.

-- Click here for [Wisconsin Fuel Tax Information](#)



To find out more,
visit www.api.org/tax

WYOMING

Wyoming Gasoline

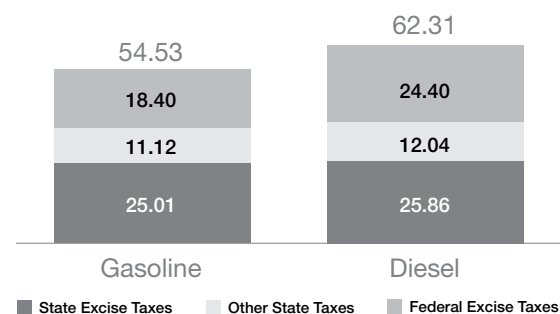
| | |
|--------------|--|
| 23.00 | State Excise Tax |
| 1.00 | Other State Taxes/Fees |
| 24.00 | Total State Taxes/Fees |
| 42.40 | Total State plus Federal Excise Taxes (@ 18.4 cpg) |

Wyoming Diesel

| | |
|--------------|--|
| 23.00 | State Excise Tax |
| 1.00 | Other State Taxes/Fees |
| 24.00 | Total State Taxes/Fees |
| 48.40 | Total State plus Federal Excise Taxes (@ 24.4 cpg) |

National Average

(cents per gallon)



Notes

"Other Taxes" columns include 1 cpg for UST cleanup fund.

-- Click here for [Wyoming Fuel Tax Information](http://www.api.org/tax)



To find out more,
visit www.api.org/tax