

State Point of Taxation
and Tax Rates for Gasoline and Diesel Fuel
27-Apr-2006

State	Gasoline				Diesel				Jet	Destination State on Req'd on Ship. Docs	Dyed Fuel Penalties	Effective Date
	Point of Taxation	Effective Date	Tax Rate	Code	Point of Taxation	Effective Date	Tax Rate	Code	Tax Rate			
Alabama	Distributor		0.160	2	Distributor		0.190	2	0.008	Yes	Yes	01-Oct-95
Alaska	Distributor		0.080		Distributor		0.080		0.032			
Arizona (c)	Terminal		0.180		Terminal		0.260		0.0305	Yes	Yes	01-Jan-98
Arkansas	Distributor		0.215	2	Distributor		0.225	2	-	Yes	Yes	06-Apr-95
California	Terminal	01-Jan-02	0.180	1,2	Terminal		0.180	1,2	0.02		Yes	01-Jul-95
Colorado (c)	Distributor		0.220		Distributor		0.205		0.04	Yes	Yes	01-Jul-00
Connecticut	Distributor		0.250		Distributor	01-Aug-02	0.260		-			
Delaware	Distributor		0.230		Distributor		0.220		-		Yes	01-Jul-98
District of Columbia	Distributor		0.200		Distributor		0.200		-			
Florida^	Terminal	01-Jan-04	0.244	1	Terminal	01-Jan-04	0.273	1	0.069	Yes	Yes	01-Jul-96
Georgia	Distributor		0.075	1	Distributor		0.075	1	0.01	Yes	Yes	01-Jul-95
Hawaii	Distributor		0.248	1,2	Distributor		0.248	1,2	0.01			
Idaho (b,c)	Terminal		0.250	2	Terminal		0.250	2	0.055		No (a)	01-Jan-96
Illinois	Distributor		0.190	1,2	Distributor		0.215	1,2	-	Yes	Yes	01-Jan-00
Indiana	Distributor	01-Jan-03	0.180	1	Terminal		0.160	1	-	Yes	Yes	01-Oct-93
Iowa (c)	Terminal	01-Jul-06	0.210		Terminal		0.225		0.03	Yes	Yes	01-Jan-96
Kansas (b,c)	Terminal	01-Jul-03	0.240		Terminal	01-Jul-03	0.260		-	Yes	Yes	01-Jul-95
Kentucky	Distributor	01-Jul-05	0.171	2	Distributor	01-Jul-05	0.141	2	-			
Louisiana	Terminal	01-Jul-06	0.200		Terminal	01-Jul-06	0.200		-		Yes	01-Oct-95
Maine (c)	Distributor	01-Jul-05	0.259		Distributor	01-Jul-05	0.270		0.034		Yes	21-Jun-95
Maryland	1st Import/Distributor		0.235		Distributor		0.2425		0.07		Yes	01-May-02
Massachusetts	Distributor		0.210		Distributor/Bulk User		0.210		0.07		No	
Michigan	Terminal		0.190	1	Terminal		0.150	1	0.03		Yes	01-Apr-01
Minnesota (b,c)	Terminal		0.200		Terminal		0.200		0.05	Yes	Yes	01-Sep-94
Mississippi	Distributor		0.180	2	Distributor		0.180	2	0.0050		Yes (a)	01-Jul-95
Missouri	Terminal		0.170	2	Terminal		0.170	2	-	Yes	Yes	01-Jan-99
Montana (c)	Distributor		0.270		Distributor		0.2775		0.04		Yes	01-Jan-94
Nebraska (c)	Distributor	01-Jan-06	0.261		Distributor	01-Jan-06	0.261		0.03	Yes	Yes	01-Jul-94
Nevada (c)	Distributor		0.230	2	Distributor		0.2646	2	0.01	Yes	Yes	01-Jan-96
New Hampshire (c)	Distributor		0.180	2	Distributor		0.180	2	0.02		Yes	01-Jan-97

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New Jersey	Distributor		0.145	2	Retailer		0.175		0.06			
New Mexico	Distributor		0.170	2	Distributor		0.210	2	-			
New York	1st Import	01-Jan-06	0.398	1	1st Import/Distri	01-Jan-06	0.3630	1	0.058			
North Carolina (c)(e)	Terminal	01-Jan-06	0.299		Terminal	01-Jan-06	0.299		-	Yes	Yes	01-Jan-95
North Dakota (c)	Distributor	01-Jul-05	0.230		Distributor/Retai	01-Jul-05	0.230		0.08		Yes	01-Jul-99
Ohio	Distributor	01-Jul-05	0.280		Distributor	01-Jul-05	0.280		-		Yes	01-Oct-96
Oklahoma (c)	Terminal		0.160	2	Terminal		0.130	2	0.0008	Yes	Yes	01-Oct-96
Oregon	Distributor		0.240	2	Retailer		0.240	2	0.01			
Pennsylvania	Distributor	01-Jan-06	0.312	2	Distributor	01-Jan-06	0.381	2	0.0261		Yes	01-Oct-97
Rhode Island	Distributor	01-Jul-02	0.300	2	Distributor	01-Jul-02	0.300	2	-			
South Carolina (c)	Terminal		0.160		Terminal		0.160		-	Yes	Yes	01-May-96
South Dakota (c)	Terminal		0.220	2	Terminal		0.220	2	0.04	Yes	Yes	01-Jan-96
Tennessee	1st Import		0.210	2	Terminal		0.180	2	0.014	Yes	Yes	01-Jan-96
Texas	Terminal	01-Jan-04	0.200		Terminal	01-Jan-04	0.200		-		Yes	01-Sep-00
Utah (c)	Distributor		0.245	2	Terminal		0.245	2	0.09		Yes	01-Jul-01
Vermont	Distributor		0.200	2	Distributor/User		0.260	2	-		No	
Virginia	Terminal	01-Jan-01	0.175	2	Terminal		0.160	2	0.05		Yes	01-Jul-95
Washington (c)	Terminal	01-Jul-05	0.310		Terminal	01-Jul-05	0.310		0.11	Yes	Yes	01-Jan-99
West Virginia	Terminal	01-Jan-05	0.270	1,2,3	Terminal	01-Jan-05	0.270	1,2,3	-		Yes	15-Jun-96
Wisconsin (c)	Terminal	01-Apr-06	0.309		Terminal	01-Apr-06	0.309		0.06	Yes	Yes	01-Apr-94
Wyoming	Terminal		0.140	2	Terminal		0.140	2	0.05	Yes	Yes	01-Jan-97

Terminal or Higher Gasoline-22 Diesel-22 Codes
Below Terminal Gasoline-29 Diesel-29 1 Sales tax applicable
State with dye provisions - 38 2 Additional state or local tax/fee applicable
3 Tax rate effective 1/1/04

(a) Dyed fuel when used for highway purposes is assessed the highway tax rate
(b) The distributor first receiving taxable product is responsible for remitting tax
(c) Contrary to the Federal rule, farmers cannot purchase undyed diesel fuel without the State diesel tax included.
(d) Supplier disbursement-diesel is taxed at the point it is determined that it will be sold or used in a manner which is not exempt as described by article 12-A NY tax law.
(e) NC tax rate changes semi-annually on June 1 and July 1
^ Florida- Minimum tax collected. Taxes vary by county

Compiled from data on DESC website at:
<http://www.desc.dla.mil/dcm/dcmpage.asp?LinkID=DESCGCounsel>