

# State Motor Fuel Tax Rates

(January 1, 2012)

|                   | GASOLINE |         |        | DIESEL FUEL |         |        | GASOHOL |         |        | Notes                               |
|-------------------|----------|---------|--------|-------------|---------|--------|---------|---------|--------|-------------------------------------|
|                   | Excise   | Fee/Tax | Total  | Excise      | Fee/Tax | Total  | Excise  | Fee/Tax | Total  |                                     |
| Alabama /1        | 16.0     | 2.0     | 18.0   | 19.0        |         | 19.0   | 16.0    | 2.0     | 18.0   | Inspection fee                      |
| Alaska            | 8.0      |         | 8.0    | 8.0         |         | 8.0    | 8.0     |         | 8.0    |                                     |
| Arizona           | 18.0     | 1.0     | 19.0   | 26.0        | 1.0     | 27.0   | 18.0    | 1.0     | 19.0   | /9 LUST Tax                         |
| Arkansas          | 21.5     | 0.3     | 21.8   | 22.5        | 0.3     | 22.8   | 21.5    | 0.3     | 21.8   | Environmental fee                   |
| California        | 35.7     | 5.5     | 41.2   | 13.0        | 25.0    | 38.0   | 35.7    | 5.5     | 41.2   | Includes prepaid sales tax /8       |
| Colorado          | 22.0     |         | 22.0   | 20.5        |         | 20.5   | 22.0    |         | 22.0   |                                     |
| Connecticut       | 25.0     |         | 25.0   | 46.2        |         | 46.2   | 25.0    |         | 25.0   |                                     |
| Delaware          | 23.0     |         | 23.0   | 22.0        |         | 22.0   | 23.0    |         | 23.0   | Plus 0.9% GRT                       |
| Florida /2        | 4.0      | 12.6    | 16.6   | 17.9        | 12.6    | 30.5   | 4.0     | 12.6    | 16.6   | Sales tax added to excise /2        |
| Georgia           | 7.5      | 12.9    | 20.4   | 7.5         | 14.3    | 21.8   | 7.5     | 12.9    | 20.4   | Sales tax added to excise           |
| Hawaii /1         | 17.0     |         | 17.0   | 17.0        |         | 17.0   | 17.0    |         | 17.0   | Sales tax additional                |
| Idaho             | 25.0     | 1       | 26.0   | 25.0        | 1       | 26.0   | 25.0    | 1       | 26.0   | Clean water tax /7                  |
| Illinois /1       | 19.0     | 1.1     | 20.1   | 21.5        | 1.1     | 22.6   | 19.0    | 1.1     | 20.1   | Sales tax add., env. & LUST fee /3  |
| Indiana           | 18.0     |         | 18.0   | 16.0        |         | 16.0   | 18.0    |         | 18.0   | Sales tax additional /3             |
| Iowa              | 21.0     | 1.0     | 22.0   | 22.5        | 1.0     | 23.5   | 19.0    | 1.0     | 20.0   | Environmental fee                   |
| Kansas            | 24.0     |         | 24.0   | 26.0        |         | 26.0   | 24.0    |         | 24.0   |                                     |
| Kentucky          | 26.4     | 1.4     | 27.8   | 23.4        | 1.4     | 24.8   | 26.4    | 1.4     | 27.8   | Environmental fee /4 /3             |
| Louisiana         | 20.0     |         | 20.0   | 20.0        |         | 20.0   | 20.0    |         | 20.0   |                                     |
| Maine             | 30.0     |         | 30.0   | 31.2        |         | 31.2   | 30.0    |         | 30.0   | /5                                  |
| Maryland          | 23.5     |         | 23.5   | 24.25       |         | 24.25  | 23.5    |         | 23.5   |                                     |
| Massachusetts     | 21.0     |         | 21.0   | 21.0        |         | 21.0   | 21.0    |         | 21.0   |                                     |
| Michigan          | 19.0     |         | 19.0   | 15.0        |         | 15.0   | 19.0    |         | 19.0   | Sales tax additional                |
| Minnesota         | 28.0     | 0.1     | 28.1   | 28.0        | 0.1     | 28.1   | 28.0    | 0.1     | 28.1   | Inspect fee /5                      |
| Mississippi       | 18.0     | 0.4     | 18.4   | 18.0        | 0.4     | 18.4   | 18.0    | 0.4     | 18.4   | Environmental fee                   |
| Missouri          | 17.0     | 0.3     | 17.3   | 17.0        | 0.3     | 17.3   | 17.0    | 0.3     | 17.3   | Inspection fee                      |
| Montana           | 27.0     |         | 27.0   | 27.75       |         | 27.75  | 27.0    |         | 27.0   |                                     |
| Nebraska          | 26.7     | 0.9     | 27.6   | 26.7        | 0.3     | 27.0   | 26.7    | 0.9     | 27.6   | Petroleum fee /5                    |
| Nevada /1         | 23.0     | 0.805   | 23.805 | 27.0        | 0.75    | 27.75  | 23.0    | 0.805   | 23.805 | Inspection & cleanup fee            |
| New Hampshire     | 18.0     | 1.625   | 19.625 | 18.0        | 1.625   | 19.625 | 18.0    | 1.625   | 19.625 | Oil discharge cleanup fee           |
| New Jersey        | 10.5     | 4.0     | 14.50  | 13.5        | 4.0     | 17.50  | 10.5    | 4.0     | 14.50  | Petroleum fee                       |
| New Mexico        | 17.0     | 1.875   | 18.875 | 21.0        | 1.875   | 22.875 | 17.0    | 1.875   | 18.875 | Petroleum loading fee               |
| New York          | 8.0      | 17.8    | 25.8   | 8.0         | 16.05   | 24.05  | 8.0     | 17.8    | 25.8   | Petroleum Tax, Sales tax additional |
| North Carolina    | 38.9     | 0.25    | 39.15  | 38.9        | 0.25    | 39.15  | 38.9    | 0.25    | 39.15  | /4 Inspection tax                   |
| North Dakota      | 23.0     |         | 23.0   | 23.0        |         | 23.0   | 23.0    |         | 23.0   |                                     |
| Ohio              | 28.0     |         | 28.0   | 28.0        |         | 28.0   | 28.0    |         | 28.0   | Plus 3 cents commerical             |
| Oklahoma          | 16.0     | 1.0     | 17.0   | 13.0        | 1.0     | 14.0   | 16.0    | 1.0     | 17.0   | Environmental fee                   |
| Oregon /1         | 30.0     |         | 30.0   | 30.0        |         | 30.0   | 30.0    |         | 30.0   |                                     |
| Pennsylvania      | 12.0     | 19.2    | 31.2   | 12.0        | 26.1    | 38.1   | 12.0    | 19.2    | 31.2   | Oil franchise tax                   |
| Rhode Island      | 32.0     | 1       | 33.0   | 32.0        | 1       | 33.0   | 32.0    | 1       | 33.0   | LUST tax                            |
| South Carolina    | 16.0     | 0.75    | 16.75  | 16.0        | 0.75    | 16.75  | 16.0    | 0.75    | 16.75  | Inspection fee & LUST tax           |
| South Dakota /1   | 22.0     | 2       | 24.0   | 22.0        | 2       | 24.0   | 20.0    | 2       | 22.0   | Inspection fee                      |
| Tennessee /1      | 20.0     | 1.4     | 21.4   | 17.0        | 1.4     | 18.4   | 20.0    | 1.4     | 21.4   | Petroleum Tax & Envir. Fee          |
| Texas             | 20.0     |         | 20.0   | 20.0        |         | 20.0   | 20.0    |         | 20.0   |                                     |
| Utah              | 24.5     |         | 24.5   | 24.5        |         | 24.5   | 24.5    |         | 24.5   |                                     |
| Vermont           | 19.0     | 7.13    | 26.13  | 25.0        | 4.0     | 29.0   | 19.0    | 7.13    | 26.13  | Cleanup Fee & Trans. Fee            |
| Virginia /1       | 17.5     |         | 17.5   | 17.5        |         | 17.5   | 17.5    |         | 17.5   | /6                                  |
| Washington        | 37.5     |         | 37.5   | 37.5        |         | 37.5   | 37.5    |         | 37.5   | 0.5% privilege tax                  |
| West Virginia     | 20.5     | 12.9    | 33.4   | 20.5        | 12.9    | 33.4   | 20.5    | 12.9    | 33.4   | Sales tax added to excise           |
| Wisconsin         | 30.9     | 2.0     | 32.9   | 30.9        | 2.0     | 32.9   | 30.9    | 2.0     | 32.9   | Petroleum Insp. Fee                 |
| Wyoming           | 13.0     | 1       | 14.0   | 13.0        | 1       | 14.0   | 13.0    | 1       | 14.0   | License tax                         |
| Dist. of Columbia | 23.5     |         | 23.5   | 23.5        |         | 23.5   | 23.5    |         | 23.5   |                                     |
| Federal           | 18.3     | 0.1     | 18.4   | 24.3        | 0.1     | 24.4   | 13.0    | 0.1     | 13.1   | /7 LUST tax                         |

SOURCE: Compiled by FTA from various sources.

/1 Tax rates do not include local option taxes. In AL, 1 - 3 cents; HI, 8.8 to 18.0 cent; IL, 5 cents in Chicago and 6 cents in Cook county (gasoline only); NV, 4.0 to 9.0 cents; OR, 1 to 3 cents; SD and TN, one cent; and VA 2%.

/2 Local taxes for gasoline and gasohol vary from 10.8 cents to 18.9 cents. Plus a 1.9 cent per gallon pollution tax.

/3 Carriers pay an additional surcharge equal to IL-21.0 cents (g) 19.5 cents (d), IN-11 cents, KY-2% (g) 4.7% (d).

/4 Tax rate is based on the average wholesale price and is adjusted quarterly. The actual rates are: KY, 9%; and NC, 17.5¢ + 7%.

/5 Portion of the rate is adjustable based on maintenance costs, sales volume, cost of fuel to state government, or inflation.

/6 Large trucks pay an additional 3.5 cents.

/7 Tax rate is reduced by the percentage of ethanol used in blending (reported rate assumes the max. 10% ethanol).

/8 California Gasoline subject to 2.25% sales tax. Diesel subject to a 9% sales tax.

/9 Diesel rate specified is the fuel use tax rate on large trucks. Small vehicles are subject to 18 cent tax rate.