

**State Motor Fuel Tax Rates**

(January 1, 2015)

	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	36.0	6.5	42.5	11.0	27.0	38.0	36.0	6.5	42.5	Includes prepaid sales tax /8
Colorado	22.0		22.0	20.5		20.5	20.0		20.0	
Connecticut	25.0		25.0	54.5		54.5	25.0		25.0	Plus a 8.1% Petroleum tax (gas)
Delaware	23.0		23.0	22.0		22.0	23.0		23.0	Plus 0.9% GRT
Florida /2	4.0	24.525	28.525	4.0	27.6	31.6	4.0	24.525	28.525	Sales tax added to excise /2
Georgia	7.5	11.8	19.3	7.5	13.8	21.3	7.5	11.8	19.3	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	1.03	25.03	26.0	1.03	27.030	24.0	1.03	25.03	Environmental & Inspection fees
Kentucky	26.2	1.4	27.6	23.2	1.4	24.6	26.2	1.4	27.6	Environmental fee /4 /3
Louisiana	20.0	0.125	20.125	20.0	0.125	20.125	20.0	0.125	20.125	Inspection fee
Maine	30.0		30.0	31.2		31.2	30.0		30.0	/5
Maryland /5	30.3		30.3	31.50		31.50	30.3		30.3	
Massachusetts	24.0		24.0	24.0		24.0	24.0		24.0	
Michigan	19.0		19.0	15.0		15.0	19.0		19.0	Sales tax additional
Minnesota	28.5	0.1	28.6	28.5	0.1	28.6	28.5	0.1	28.6	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 & Load fees
Montana	27.0		27.0	27.75		27.75	27.0		27.0	
Nebraska	25.6	0.9	26.5	25.6	0.3	25.9	25.6	0.9	26.5	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	22.2	1.625	23.825	22.2	1.625	23.825	22.2	1.625	23.825	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	37.5	0.25	37.75	37.5	0.25	37.75	37.5	0.25	37.75	/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	
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	50.5		50.5	64.2		64.2	50.5		50.5	Oil franchise tax only
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	22.0	2	24.0	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 /5	12.1	19.87	31.97	28.0	4.0	32.0	18.2	13.77	31.97	Cleanup Fee & Trans. Fee
Virginia /1	16.2		16.2	20.2		20.2	16.2		16.2	/6
Washington	37.5		37.5	37.5		37.5	37.5		37.5	0.5% privilege tax
West Virginia	20.5	14.1	34.6	20.5	14.1	34.6	20.5	14.1	34.6	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	23.0	1	24.0	23.0	1	24.0	23.0	1	24.0	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 2.1%.

/2 Local taxes for gasoline and gasohol vary from 11.1 cents to 19.1 cents. Includes Inspection Fee, SCETS, &amp; Additional Local Tax.

/3 Carriers pay an additional surcharge equal to IL-19.3 cents (g) 20.1 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 (d) 3.5 cents (g) 12.6 cents. Actual rates (g) 5.1%, (d) 6%.

/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 9.25% sales tax.

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

