

# NOTES TO STATE MOTOR FUEL EXCISE AND OTHER TAXES

EFFECTIVE 7/1/10

State	Gasoline				Diesel				Notes and Comments
	State Excise Tax	Other State Taxes/Fees	Total State Taxes/Fees	Total State plus Federal Excise Taxes (@ 18.4 cpg)	State Excise Tax	Other State Taxes/Fees	Total State Taxes/Fees	Total State plus Federal Excise Tax (@ 24.4 cpg)	
Alabama	16.0	4.9	20.9	39.3	19.0	2.9	21.9	46.3	"Other Taxes" 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 approx. 2 cpg on both gasoline and diesel. An additional 2 cpg inspection fee applying gasoline only is also included.
Alaska	8.0	0.0	8.0	26.4	8.0	0.0	8.0	32.4	
Arizona	18.0	1.0	19.0	37.4	18.0	1.0	19.0	43.4	"Other Taxes" columns include a 1 cpg UST tax. There is an additional 9 cpg charge on sales of diesel fuel to use class vehicles that include road tractors, truck tractors, trucks having a declared gross vehicle weight of more than 26,000 pounds or having more than two axles or a passenger carrying motor vehicle designed to seat more than 20 occupants.
Arkansas	21.5	0.3	21.8	40.2	22.5	0.3	22.8	47.2	Plus .3-cpg environmental assurance fee assessed at the wholesale level for underground storage tank fund.
California	18.0	31.0	49.0	67.4	18.0	31.0	49.0	73.4	"Other Taxes" columns include a 7% state sales tax and at least a 1.25% local sales tax for various counties in the state. The tax rate applied is a weighted average based upon county populations. A 2 cpg state UST fee is also included. This fee was increased from 1.4 cpg in January 2010.
Colorado	22.0	0.0	22.0	40.4	20.5	0.0	20.5	44.9	--
Connecticut	25.0	17.5	42.5	60.9	39.6	0.0	39.6	64.0	"Other Taxes" column for gasoline includes gross receipts earnings tax collected at the wholesale level. The stated rate of the tax is 7% (though the effective rate is higher) on the gross earnings of first sale of specific petroleum products in the state. This rate is currently scheduled to increase on 7/1/13 to 8.1%. Diesel tax decreased on 7/1/10 by 5 cpg. Rate is adjusted annually.
Delaware	23.0	0.0	23.0	41.4	22.0	0.0	22.0	46.4	An additional .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)
District of Columbia	23.5	0.0	23.5	41.9	23.5	0.0	23.5	47.9	Effective 10/1/09 motor fuel tax increased from 20 cpg to 23.5 cpg.
Florida	4.0	30.0	34.0	52.4	4.0	25.6	29.6	54.0	"Other Taxes" column includes the state sales tax (\$0.12) which is indexed to the CPI and decreased \$0.001. The "Other Taxes" also include the average of county option taxes: 9th-cent tax (up to \$0.01), Local Option Tax (up to \$0.06), Additional Local Option (up to \$0.05), and the State Comprehensive Enhanced Transportation System tax (ranges from \$0.055 to \$0.066). The SCETS tax is indexed to the CPI and decreased \$0.001. Various state environmental import taxes total \$0.022 cents per gallon.
Georgia	7.5	13.3	20.8	39.2	7.5	13.1	20.6	45.0	"Other Taxes" include sales taxes of 4% applied to stated average prices published by the state every six months. The stated prices effective 1/1/09 are \$1.773 for gasoline and \$2.573 for diesel. Other taxes also includes a local sales tax applied to these stated prices that is comprised of county and city cpg taxes weighted by population.
Hawaii	17.0	28.0	45.0	63.4	17.0	29.7	46.7	71.1	"Other Taxes" additional county taxes and 0.1-cpg environmental response tax. For diesel sales, "Other Taxes" also includes a sales tax amount based upon the 4% GET rate. The GET is partially reflected for gasolines because there is an exemption from the tax for ethanol blends and sales of E-10 make up about 85% of gasoline sold in the state. This exemption expired on 06/30/09.
Idaho	25.0	0.0	25.0	43.4	25.0	0.0	25.0	49.4	--
Illinois	19.0	20.6	39.6	58.0	21.5	21.6	43.1	67.5	"Other Taxes" columns include 6.25% sales tax calculated off the retail price less federal and state excise taxes. The columns also include a \$0.003 per gallon tax for underground storage tank fund, and other local sales and gasoline taxes.
Indiana	18.0	16.7	34.7	53.1	16.0	27.9	43.9	68.3	"Other Taxes" columns include 7% sales tax (which is included on the retail price less federal and state excise taxes as a 6.54% multiplier) and \$0.01 per gallon inspection fee. For diesel, there is an additional 11-cpg surcharge paid on a quarterly self-reporting basis.
Iowa	21.0	1.0	22.0	40.4	22.5	1.0	23.5	47.9	"Other Taxes" columns include 1 cpg UST fee. Iowa tax on gasoline is based on percentage of ethanol sales compared to total motor fuel [gasoline] sold. Tax on regular gasoline increased from 20.7 cpg to 21 cpg effective 7/1/08 through 6/30/09. Rate is based on the percentage of ethanol blended fuel sold during the previous calendar year. In 2007, 73.78% of the gasoline sold in Iowa was ethanol-blended. The gasoline tax will remain at 21 cpg thru 6/30/10 based on amounts of ethanol blended fuel sold in 2008.
Kansas	24.0	1.0	25.0	43.4	26.0	1.0	27.0	51.4	"Other Taxes" columns include 1 cpg environmental fee.

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Kentucky	21.1	1.4	22.5	40.9	18.1	1.4	19.5	43.9	Ten cents of the excise tax is indexed to the Average Wholesale Price not to exceed 10% of the tax in any year. Excise tax includes 5 cpg supplemental highway user tax. "Other Taxes" columns include 1.4 cpg fee collected for the underground storage tank fund. Supplemental highway user tax is 2 cpg for special fuels. Commercial carriers pay surtax via a quarterly report of 3.6 cpg on gasoline and 8.4 cpg on special fuels.
Louisiana	20.0	0.0	20.0	38.4	20.0	0.0	20.0	44.4	--
Maine	29.5	1.5	31.0	49.4	30.7	1.5	32.2	56.6	"Other Taxes" columns include for gasoline: .07 cpg for Coastal and Inland Water fund, 1.38 cpg for Groundwater Fund and 40 cpg/10,000 gallons for Petroleum Market Share Act. "Other Taxes" columns include for diesel: .07 cpg for Coastal and Inland Water Fund and .6 cpg for Groundwater Fund. Governor signed legislation in 2002 to index gasoline tax beginning 7/03. Based on indexing, gasoline and diesel taxes increased 1.1 cpg effective 07/01/09.
Maryland	23.5	0.0	23.5	41.9	24.3	0.0	24.3	48.7	--
Massachusetts	21.0	2.5	23.5	41.9	21.0	2.5	23.5	47.9	"Other Taxes" columns include 2.5 cpg UST fund tax.
Michigan	19.0	16.8	35.8	54.2	15.0	17.9	32.9	57.3	"Other Taxes" columns include 6% sales tax and 0.875 cpg for environmental regulation fee for refined petroleum fund.
Minnesota	27.1	0.1	27.2	45.6	27.5	0.1	27.6	52.0	The excise tax increased effective 7/1/10 to 27.5 cpg (up .4 cpg). That rate is in effect until 6/30/11. "Other Taxes" column includes an inspection fee and will (at times) include a clean up fee of 2 cpg depending upon the level of environmental fund. The cleanup fee is in effect beginning 4/1/10 through 7/31/10.
Mississippi	18.0	0.8	18.8	37.2	18.0	0.8	18.8	43.2	"Other Taxes" columns include 0.4 cpg Environmental Protection Fee. In Hancock, Harrison and Jackson counties there is an additional 3 cpg Seawall tax.
Missouri	17.0	0.3	17.3	35.7	17.0	0.3	17.3	41.7	Missouri also collects two additional fees on all sales of fuel - an agriculture inspection fee in the amount of 2.5 cents per 50 gallons (.0005 per gallon) and the transport load fee in the amount of \$20.00 per 8,000 gallons (.0025 per gallon) - of around .3 cpg.
Montana	27.0	0.8	27.8	46.2	27.8	0.8	28.6	53.0	"Other Taxes" columns include 0.75-cpg fee assessed at the pump to go toward the state cleanup fund.
Nebraska	27.1	0.9	28.0	46.4	27.1	0.3	27.4	51.8	State fuel tax rate has increased .3 cpg for the time period 7/1/10 - 12/31/10. "Other Taxes" columns include 0.9-cpg release prevention fee for gasoline and 0.3-cpg release prevention fee for diesel and other fuels.
Nevada	23.0	10.1	33.1	51.5	27.0	1.6	28.6	53.0	"Other Taxes" columns include individual county taxes on gasoline, 0.75-cpg-cleanup fee, and .055 cpg inspection fee.
New Hampshire	18.0	1.6	19.6	38.0	18.0	1.6	19.6	44.0	"Other Taxes" columns include 0.125 cpg for oil pollution control fund, and 1.5 cpg for UST cleanup fund.
New Jersey	10.5	4.0	14.5	32.9	13.5	4.0	17.5	41.9	"Other Taxes" columns include 4 cpg Petroleum Products Gross Receipts Tax.
New Mexico	17.0	1.8	18.8	37.2	21.0	1.8	22.8	47.2	"Other Taxes" columns include 1 cpg loading fee.
New York	8.0	36.8	44.8	63.2	8.0	36.1	44.1	68.5	The state imposes a 8 cpg motor and diesel fuel excise motor fuel tax. Other taxes include a state sales tax adjusted based on population to reflect the MCTD region (8.34 cpg) and general region (8 cpg) tax. The local county sales tax can be a cpg or a % basis tax. Most counties impose a % based tax and "Other Taxes" reflects the blended rate applied to the state average retail prices.
North Carolina	31.9	0.3	32.2	50.6	31.9	0.3	32.2	56.6	"Other Taxes" columns include 0.25-cpg inspection tax. Excise tax consists of a 17.5 cpg flat rate plus a variable wholesale price component. Effective 7/1/10 the variable wholesale price component is 3.5 cpg or 7% of the average wholesale price for the applicable base period, whichever is greater. The average wholesale price for the last base period was \$2.0548 cents per gallon.
North Dakota	23.0	0.0	23.0	41.4	23.0	0.0	23.0	47.4	
Ohio	28.0	0.0	28.0	46.4	28.0	0.0	28.0	52.4	Per 2003 legislation, rate increases 6 cpg in 2-year increments. First increase took effect 06/30/03. 07/01/04 rate increased another 2 cpg (to 26 cpg) and 07/01/05, rate increased an additional 2 cpg (to 28 cpg). Surcharge of 3 cpg for commercial vehicles.

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Oklahoma	16.0	1.0	17.0	35.4	13.0	1.0	14.0	38.4	"Other Taxes" columns include 1 cpg per gallon UST fee.
Oregon	24.0	1.0	25.0	43.4	24.0	0.3	24.3	48.7	"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). Effective 1/1/11, tax will increase 6 cents per gallon.
Pennsylvania	12.0	20.3	32.3	50.7	12.0	27.2	39.2	63.6	"Other Taxes" columns include 19.2 cent per gallon oil company franchise tax on liquid fuels (primarily gasoline) and 26.1 cpg oil company franchise tax on fuels (primarily diesel). Also includes 1.1 cpg UST fee paid by retailers on gasoline and diesel. Franchise tax based on the average wholesale price of gasoline during a 1-year period and revised on 1/1 annually. Oil franchise tax increased 1.2 cpg for gasoline and 1.7 cpg for diesel on 01/01/06. Rates remained the same on 01/01/07 and 01/01/08.
Rhode Island	32.0	1.0	33.0	51.4	32.0	1.0	33.0	57.4	"Other Taxes" columns include 1 cent per gallon environmental protection regulatory fee of which 0.5 cpg goes to the UST program and 0.5 cpg goes to the public transportation authority. Tax increased 2 cpg per budget passed on 6/30/09.
South Carolina	16.0	0.8	16.8	35.2	16.0	0.8	16.8	41.2	"Other Taxes" columns include a 0.25 cpg inspection fee for inspection program and 0.50-cpg environmental fee for UST cleanup. Assessed on all petroleum products at the wholesale level.
South Dakota	22.0	2.0	24.0	42.4	22.0	2.0	24.0	48.4	"Other Taxes" columns include 2 cpg Tank Inspection Fee. E10 and anything less than E85 is taxed at 20 cpg; E85 is taxed at 10 cpg.
Tennessee	20.0	1.4	21.4	39.8	18.0	0.4	18.4	42.8	"Other Taxes" columns include 1-cent special petroleum tax for gasoline and .4 cpg environmental assurance fee.
Texas	20.0	0.0	20.0	38.4	20.0	0.0	20.0	44.4	--
Utah	24.5	0.0	24.5	42.9	24.5	0.0	24.5	48.9	--
Vermont	19.0	5.9	24.9	43.3	25.0	4.0	29.0	53.4	"Other Taxes" columns include 1 cpg license fee for UST fund for both gasoline and diesel and a motor fuel transportation infrastructure fee valued at 2% of the average ppg of gasoline, less taxes, in the immediately prior quarter (currently 4.9 cpg). The 4.9 cpg rate is in effect from 7/1/10 through 9/30/10. A similar tax will be imposed is applied to diesel at a flat rate of 3 cpg.
Virginia	17.5	2.0	19.5	37.9	17.5	2.2	19.7	44.1	"Other Taxes" columns include 0.6-cpg petroleum storage tank fee and 2.1% sales tax on motor fuels in localities that are part of the Northern Virginia Transportation District or localities in a transportation district contiguous to that district.
Washington	37.5	0.0	37.5	55.9	37.5	0.0	37.5	61.9	Per 2005 legislation (SB 6103), rate increased 2 cpg on 07/01/07 and an additional 1.5 cpg on 07/01/08.
West Virginia	20.5	11.7	32.2	50.6	20.4	11.7	32.1	56.5	On 11/20/09, SB 4004 was enacted and changed the average wholesale tax floor of \$0.97 to \$2.34. This change will keep the current wholesale tax rate of 11.7 cpg for 2010. After that the wholesale tax rate cannot fluctuate more than 10% from the previous year.
Wisconsin	30.9	2.0	32.9	51.3	30.9	2.0	32.9	57.3	Effective 04/01/06, rate permanently changed to 30.9 cpg. "Other Taxes" columns include 2-cpg UST fee on gasoline and diesel. Gasoline tax indexing ended 04/01/07.
Wyoming	13.0	1.0	14.0	32.4	13.0	1.0	14.0	38.4	"Other Taxes" columns include 1 cpg for UST cleanup fund.
<b>US Average</b>	<b>18.6</b>	<b>10.7</b>	<b>29.3</b>	<b>47.7</b>	<b>19.1</b>	<b>9.0</b>	<b>28.1</b>	<b>52.5</b>	<b>Represents volume-weighted average</b>

Note: For states with sales tax on fuel, price per gallon calculated based on AAA average prices for 7/01/10  
 Tax rates changed since 4/10 report: Connecticut, Minnesota, Nebraska, North Carolina and Vermont