

# Gasoline Taxes By State

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State	State Excise Tax	Other State Taxes	Total State Taxes	Total State Plus Federal Excise Taxes (@18.4 cpg)	Notes and Comments
Alabama	16.0	4.9	20.9	39.3	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	--
Arizona	18.0	1.0	19.0	37.4	"Other Taxes" columns include a 1 cpg UST tax.
Arkansas	21.5	0.3	21.8	40.2	Plus .3-cpg environmental assurance fee assessed at the wholesale level for underground storage tank fund.
California	35.3	15.2	50.5	68.9	On 7/1/11, California reduced the sales tax rate to 2.25% for gasoline but the sales tax rate reflects some additional local taxes for various counties as well. The sales tax rate for diesel was increased by the state so it reflects the 7.25% state rate plus a 1.87 increase plus local rates. The diesel excise tax rate was reduced from 18 cpg to 13 cpg on 7/1/2011. Sales tax rates applied are a weighted average based upon county populations. A 2 cpg state UST fee is also included.
Colorado	22.0	0.0	22.0	40.4	--
Connecticut	25.0	23.6	48.6	67	"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 7.52%) assessed on the wholesale gasoline price at New Haven harbor. It is not assessed on diesel, biodiesel, or ethanol. This rate is currently scheduled to increase on 7/1/13 to 8.1%. The diesel excise tax increased on 7/1/11 by 6.6 cpg. Rate is adjusted annually.
Delaware	23.0	0.0	23.0	41.4	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	--
Florida	4.0	31	35	53.4	"Other Taxes" column includes the state sales tax (\$0.12) which is indexed to the CPI and increased \$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 \$0.065). The SCETS tax is indexed to the CPI and decreased \$0.001. Various state environmental import taxes total \$0.022 cents per gallon. Effective 01/01/12, rate increased from 16.2 to 16.6 cpg. The diesel rate increased from 30 to 30.5 cpg.
Georgia	7.5	21.9	29.4	47.8	Gov froze prepaid state tax increase on 6/23/11 until 12/31/11. "Other taxes" includes sales taxes of 4% applied to stated average prices published by the state every six months. The stated prices effective 3/31/2011 are \$3.217 for gasoline and \$3.584 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	30.1	47.1	65.5	"Other Taxes" additional county taxes and 0.1-cpg environmental response tax. For diesel sales, "Other taxes" also includes a sales tax amount based on 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	--

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Illinois	19.0	19.9	38.9	57.3	Illinois has sales tax incentives for ethanol and biodiesel exempting E85 blends of more than 10% biodiesel from sales taxes. It also allows E10 and biodiesel blends for 2-10% to receive an exemption of 20% off the sales tax. The state-wide sales tax is 6.25%, with some local sales taxes making it as high as 10%. The sales tax exemption for biodiesel is set to expire at the end of 2018. "Other Taxes" columns include 6.25% sales tax calculated off the retail price less federal and state excise taxes. The columns also include a \$0.011 per gallon tax for underground storage tank fund, and other local sales and gasoline taxes.
Indiana	18.0	20.9	38.9	57.3	"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	"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. Rate of 21 cpg has been in effect since 07/01/2008 as the percentage of ethanol blended gasoline sold during the previous calendar year remained in the 70 – 75 percent range.
Kansas	24.0	1.0	25.0	43.4	"Other Taxes" columns include 1 cpg environmental fee.
Kentucky	26.4	1.4	27.8	46.2	Variable rate of tax increased from 19.5 cents per gallon to 26.4 cents per gallon. 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	--
Maine	30.0	1.5	31.0	49.9	"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. Gasoline tax indexing ended 7/1/11 per 2011 legislation.
Maryland	23.5	0.0	23.5	41.9	--
Massachusetts	21.0	2.5	23.5	41.9	"Other Taxes" columns include 2.5 cpg UST fund tax.
Michigan	19.0	20.4	39.4	57.8	"Other Taxes" columns include 6% sales tax and 0.875 cpg for environmental regulation fee for refined petroleum fund.
Minnesota	28.0	0.1	28.1	46.5	The excise tax increased effective 7/1/11 to 28.0 cpg (up .5 cpg). That excise tax will increase .5 cpg on 7/1/12. "Other Taxes" column includes an inspection fee of .1 cpg and will (at times) include a clean up fee of 2 cpg depending upon the level of environmental fund.
Mississippi	18.0	0.8	18.8	37.2	"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	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.

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Montana	27.0	0.8	27.8	46.2	"Other Taxes" columns include 0.75-cpg fee assessed at the pump to go toward the state cleanup fund.
Nebraska	26.7	0.9	27.6	46.0	The state motor fuel tax is 26.7 between 1/1/12 and 6/30/12 includes 4.1 cpg variable tax, 10.3 cpg fixed tax and a 12.3 cpg wholesale 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.
Nevada	23.0	10.1	33.1	51.5	"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	"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	"Other Taxes" columns include 4 cpg Petroleum Products Gross Receipts Tax.
New Mexico	17.0	1.9	18.9	37.3	"Other Taxes" columns include 1.875 cpg loading fee.
New York	8.1	40.9	49.0	67.4	Effective 1/1/12, petroleum business tax was raised from 17.0 cpg to 17.8 cpg for gasoline and from 15.25 cpg to 16.05 cpg for diesel fuel. The state imposes a 8 cpg motor and diesel fuel excise motor fuel tax, with an additional .05 cents per gallon petroleum testing fee on gasoline only. 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	38.9	0.3	39.2	57.6	Secretary of Revenue determined that the motor fuels tax would increase from 35.0 to 38.9 cents per gallon from 1/1/12 to 6/30/12. "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 or 7% of the average wholesale price of motor fuel during the preceding 6-month base period. The variable wholesale component is 17.5 cpg.
North Dakota	23.0	0.0	23.0	41.4	--
Ohio	28.0	0.0	28.0	46.4	--
Oklahoma	16.0	1.0	17.0	35.4	"Other Taxes" columns include 1 cpg per gallon UST fee.
Oregon	30.0	1.0	31.0	49.4	"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 increased 6 cents per gallon.
Pennsylvania	12.0	20.3	32.3	50.7	"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.

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**Note:** For states with sales tax on fuel, price per gallon calculated based on AAA average prices for 1/1/12  
 Tax rates changed since 10/11 report: FL, MN, NC, NE, NY, VT and WY

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<b>State</b>	<b>State Excise Tax</b>	<b>Other State Taxes</b>	<b>Total State Taxes</b>	<b>Total State Plus Federal Excise Taxes (@18.4 cpg)</b>	<b>Notes and Comments</b>
<b>Rhode Island</b>	32.0	1.0	33.0	51.4	"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.
<b>South Carolina</b>	16.0	0.8	16.8	35.2	"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.
<b>South Dakota</b>	22.0	2.0	24.0	42.4	"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.
<b>Tennessee</b>	20.0	1.4	21.4	39.8	"Other Taxes" columns include 1-cent special petroleum tax for gasoline and .4 cpg environmental assurance fee.
<b>Texas</b>	20.0	0.0	20.0	38.4	--
<b>Utah</b>	24.5	0.0	24.5	42.9	--
<b>Vermont</b>	19.0	7.1	26.1	44.5	For Q12012, variable portion of state's motor fuel tax decreased from 6.55 to 6.13 cpg in addition to 19 cpg excise tax and 1 cpg licensing fee.
<b>Virginia</b>	17.5	2.3	19.8	38.2	"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.
<b>Washington</b>	37.5	0.0	37.5	55.9	--
<b>West Virginia</b>	20.5	12.9	33.4	51.8	Law states that the wholesale tax rate (11.7%) cannot fluctuate more than 10% from the previous year. Effective 1/1/12, the variable component increased from 11.7 to 12.9 cpg for gasoline. For every gallon of gasoline sold, the state charges consumers a flat tax of 20.5 cents per gallon, plus 5% of the average wholesale gasoline price.
<b>Wisconsin</b>	30.9	2.0	32.9	51.3	"Other Taxes" columns include 2-cpg UST fee on gasoline and diesel.
<b>Wyoming</b>	13.0	1.0	14.0	32.4	"Other Taxes" columns include 1 cpg for UST cleanup fund.
<b>US Average</b>	<b>20.9</b>	<b>9.5</b>	<b>30.4</b>	<b>48.8</b>	<b>Represents volume weighted average</b>

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