



# UNDERSTANDING GAS PRICES

# WHAT CAUSES GAS PRICES TO FLUCTUATE?

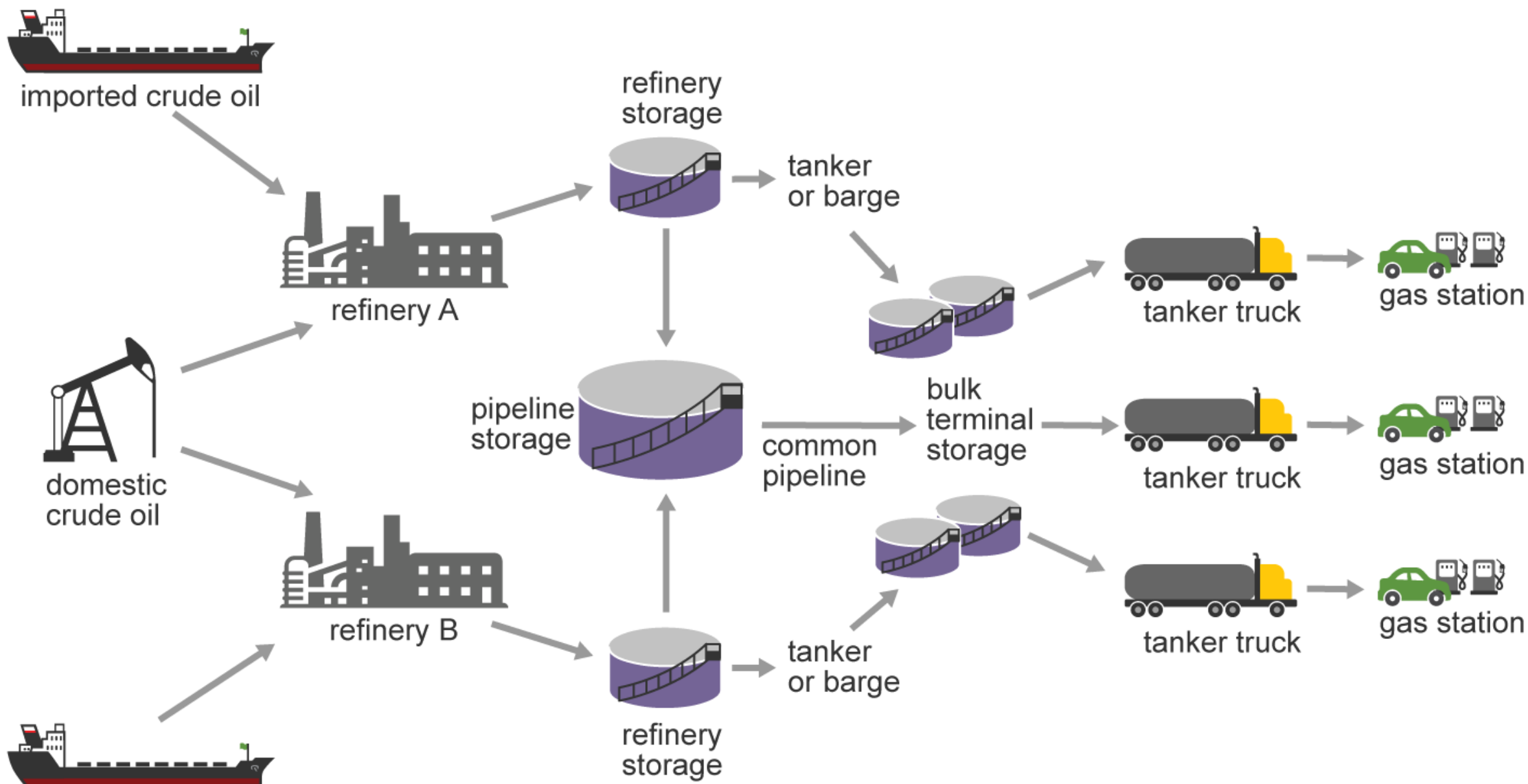


# Supply and Demand



- Supply and demand is the greatest factor in the price of gasoline.
- Under “normal” conditions when the economy is open and people commute to work, school, run errands and take trips, demand is much higher.
- The April to September vacation-driving season often causes an increase in gas prices and prices fall in the winter since transportation needs and production costs are lower. This price decrease even offsets an increase in home heating oil usage for winter in northern areas of the United States.

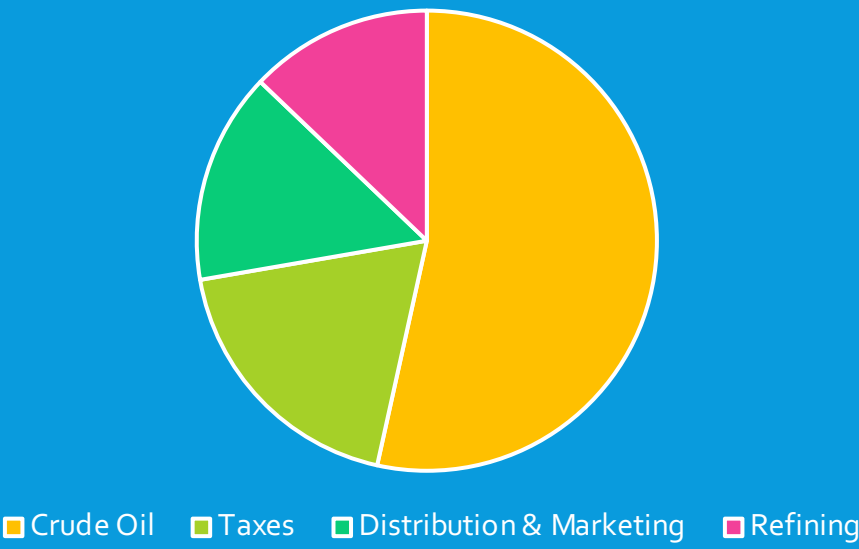
# Flow of crude oil and gasoline to your local gas station





# WHAT IS THE BREAKDOWN OF COSTS THAT MAKE UP THE PRICE PER GALLON OF GAS?

FUEL COST BREAKDOWN



# BREAKDOWN OF COSTS

**CRUDE OIL**

54%

**TAXES**

19%

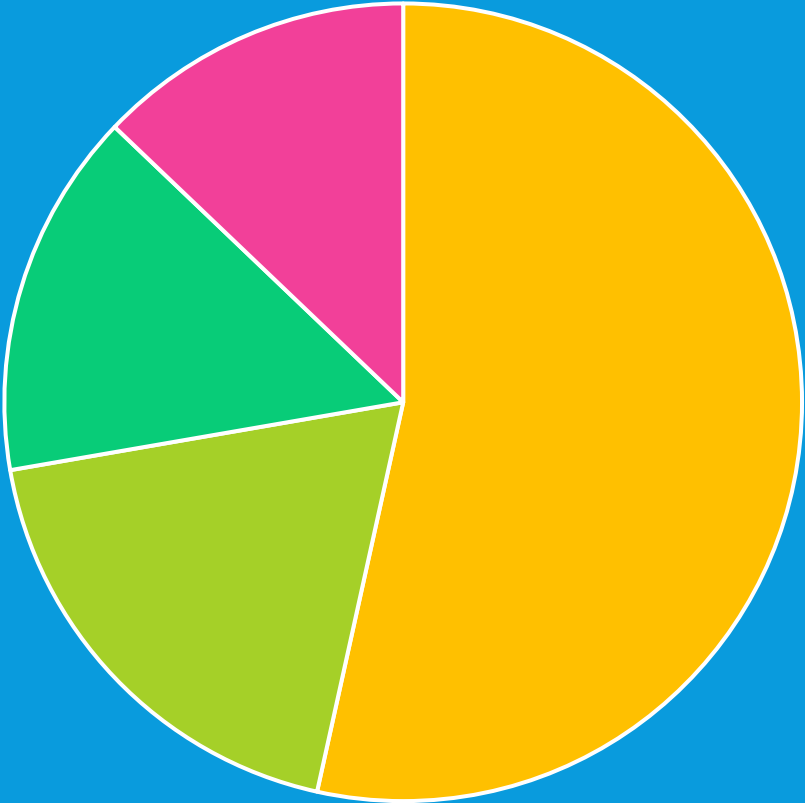
**DISTRIBUTION & MARKETING**

15%

**REFINING**

13%

FUEL COST BREAKDOWN



Crude Oil Taxes Distribution & Marketing Refining

# WHAT IS OPEC?

## HOW DOES OPEC IMPACT THE COST OF GASOLINE?

- **WATCH:**

- [https://www.opec.org/opec\\_web/en/multimedia/videoDetail.htm#6145701520001,1662595219408660231](https://www.opec.org/opec_web/en/multimedia/videoDetail.htm#6145701520001,1662595219408660231)

# ORGANIZATION OF PETROLEUM EXPORTING COUNTRIES

- The Organization of the Petroleum Exporting Countries (OPEC) is an organization currently made up of 13 countries.
- These 13 countries are responsible for 40% of the world's oil production and hold the majority of the world's reserves.
- They currently include: Iran, Iraq, Kuwait, Saudi Arabia, Venezuela, Libya, the United Arab Emirates, Algeria, Nigeria, Gabon, Angola, Equatorial Guinea, and Congo.



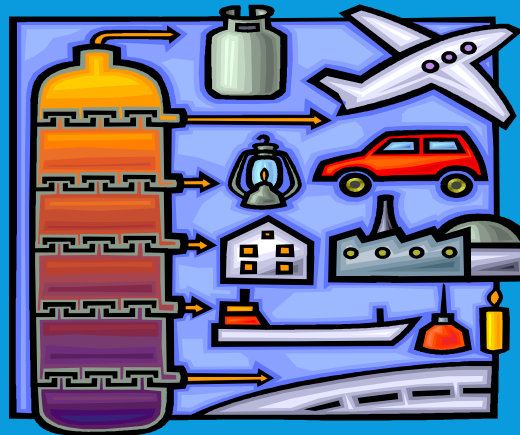
# REFINING CRUDE OIL

- Prices may fluctuate even when there is plenty of crude oil on the market, based on what kind of oil it is.
- “SWEET” crude oil is lighter and easier to refine, however, supplies are running low.
- “SOUR” crude oil is plentiful, yet refineries must undergo costly retooling to handle it.



# DISTRIBUTION & MARKETING

- Crude oil is transported to refineries, and gasoline is shipped from the refineries to distribution points and then to gas stations. The cost of transportation is passed along to the consumer.
- Marketing the brand of the oil company is also added into the cost of gas you buy.



# DIESEL FUEL

- The cost of refining diesel fuel can be considerably higher than the price of refining regular gasoline.



# FEDERAL & GAS STATE GAS TAXES

Look up the gas taxes in your state :

<https://www.eia.gov/tools/faqs/faq.php?id=10&t=10>



	Gasoline	Diesel
Federal	18.40	24.40
Average of total state taxes	29.76	31.78

# STATION MARKUP

- While some consumers may blame gas prices on gas station “markup”, service stations typically add on a \$0.02-0.10 per gallon.
- Some states have laws prohibiting stations from charging less than a certain percentage over invoice from the wholesaler (designed for large chains).



# WHAT FACTORS RAISE PRICES?

- *War or weather... it all matters!*
- Military conflicts
- Geopolitical tensions
- Hurricanes that damage offshore drilling platforms.
- Damaged or leaking oil tankers.
- Distance from oil refineries- transportation costs.





# HOW MUCH GASOLINE DO WE USE IN THE U.S.?

- In 2019, about 142.23 billion gallons (or about **3.39 billion barrels**) of finished motor gasoline were consumed in the United States, an average of about 389.68 million gallons (or about **9.28 million barrels**) per day.
- *\*There are 42 gallons in a barrel, yielding 20 gallons of gasoline.*
- The U.S. uses more gasoline than any other nation (more than China, Russia, and Japan combined)!
- The UK only uses 10% of what we do!

# STRATEGIC PETROLEUM RESERVE

- The Strategic Petroleum Reserve (SPR), the world's largest supply of emergency crude oil, was established primarily to reduce the impact of disruptions in supplies of petroleum products and to carry out obligations of the United States under the international energy program. The federally-owned oil stocks are stored in huge underground salt caverns at four sites along the coastline of the Gulf of Mexico.
- The size of the SPR (authorized storage capacity of 714 million barrels) makes it a significant deterrent to oil import cutoffs and a key tool in foreign policy.

# HOW DO GAS PRICES AFFECT OUR ECONOMY?

- Keep your eyes on the **Consumer Price Index** which measures the cost of certain goods whose pricing is not as volatile as food and gasoline.
- Prices will also fall as the dollar's value rises.
- If commodities traders believe oil and gas prices will fall, they won't bid up futures contracts. They may even find another investment, allowing prices to decline further.



Observe the difference in the national gas price average between April 2019 and April 2020.  
**What changed?**

### NATIONAL GAS PRICE COMPARISON | 2016-2019

04/29/19



Note: Prices are per gallon for regular unleaded gasoline.

Source: AAA (GasPrices.AAA.com)



### NATIONAL GAS PRICE COMPARISON | 2017-2020

04/20/20



Note: Prices are per gallon for regular unleaded gasoline.

Source: AAA (GasPrices.AAA.com)



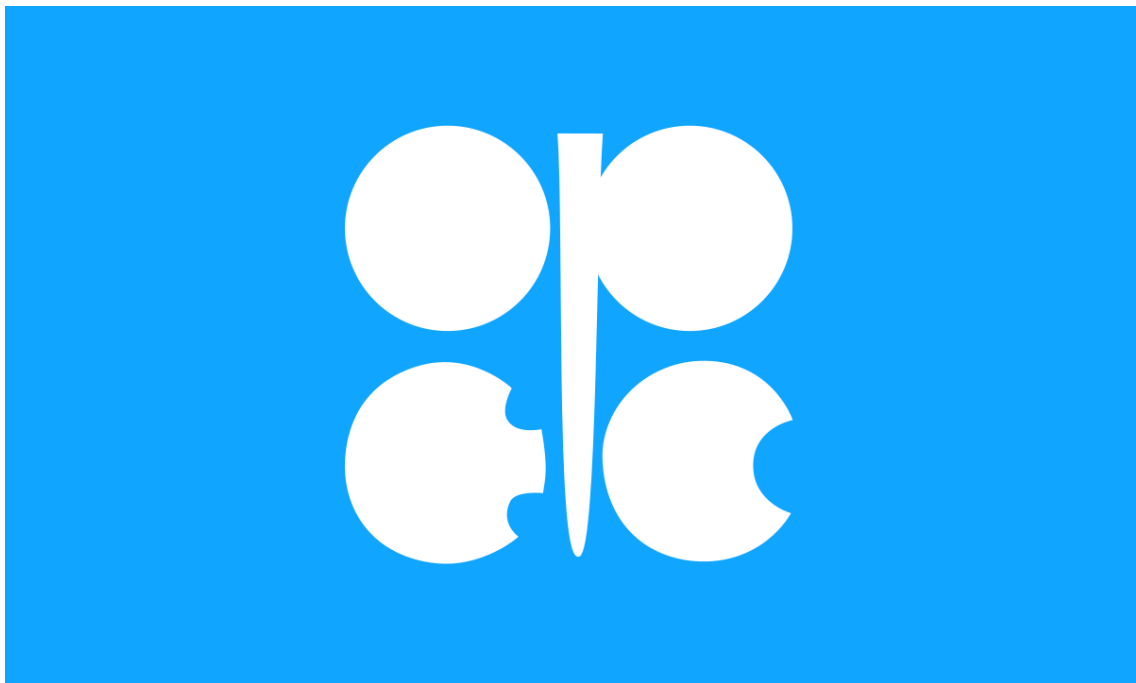
# WHAT CAN YOU DO TO GET BETTER GAS MILEAGE?

- Consolidate trips
- Avoid extra weight in your vehicle- *no not on you, the junk in your car!*
- Try to avoid storage containers on your roof.
- ALSO, CHECK YOUR OWNER'S MANUAL, YOUR CAR MAY NOT REQUIRE PREMIUM FUEL!





# WHAT IS OPEC?



NAME:

DATE:

## QUIZ

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After reviewing the Understanding Gas Prices lesson slides, review your notes pertaining to the OPEC video:

[https://www.opec.org/opec\\_web/en/multimedia/videoDetail.htm#6145701520001,1662595219408660231](https://www.opec.org/opec_web/en/multimedia/videoDetail.htm#6145701520001,1662595219408660231)

Complete the following statements:

1. The five founding members of OPEC were the nations of Iran, Iraq, Kuwait, Saudi Arabia, & Venezuela.
2. OPEC Headquarters was moved to Vienna, Austria in April 1965, where it remains today.
3. The treaty that established OPEC was registered with the Secretariat of the United Nations in November of 1962.
4. One of OPEC's objectives is to develop the ways and means of ensuring oil market stability.
5. An additional objective of OPEC is to secure steady income for OPEC nations and the efficient, economic, and regular supply of petroleum to consuming nations.
6. At OPEC's convention in 2000, the nations agreed to support three pillars:
  1. Stability of the global energy markets
  2. Energy for sustainable development
  3. Energy and environment
7. OFID stands for OPEC Fund for International Development.

8. The purpose of OFID is to foster social and economic progress in the developing world and has granted over \$100 billion in grants to those nations.
9. OPEC nations hold 80% of the world's oil reserves and produces \_\_\_% crude oil globally.
10. OPEC produced 1.2 million barrels of crude oil per day from January to June of 2019.

# **WHY DID GAS PRICES GO DOWN?**

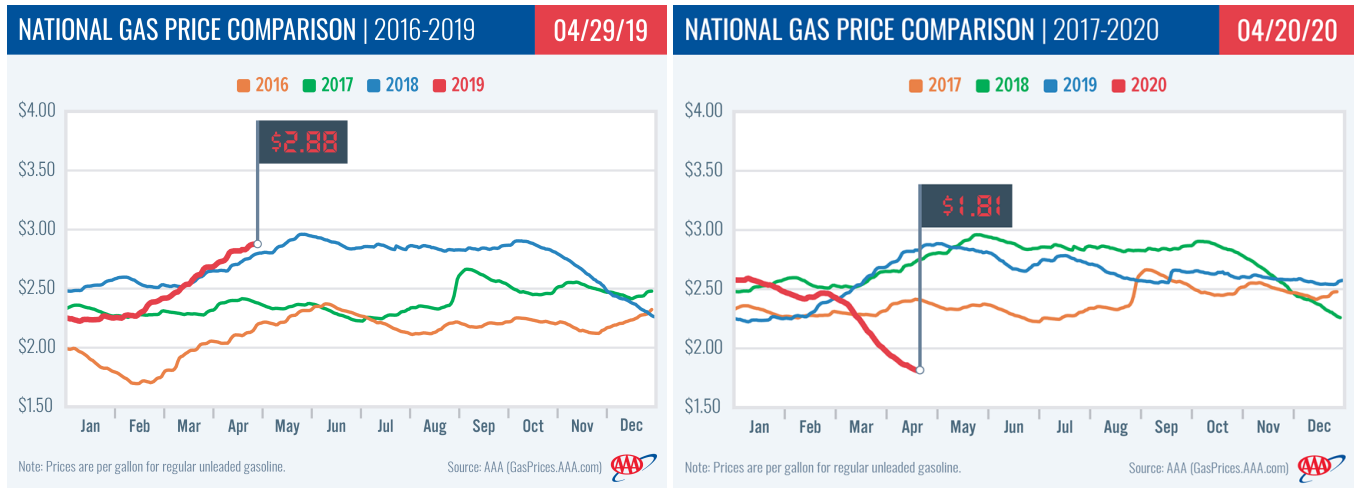


NAME:

DATE:

## ESSAY

Using the information from the *Understanding Gas Prices* lesson, outline in an essay explanation of why gasoline prices decreased so significantly from April 2019 to April 2020.



**Student responses should include some of the information outlined below:**

*Changes in gasoline prices are caused by several factors. The main causes include the changes in the level of consumer demand. Prices typically go up when supply is reduced (for example, when oil refineries shut down for maintenance or due to a hurricane) and go down when the supply of gas increases. Crude oil prices also play a significant role in the retail cost of gasoline.*

*National gasoline prices began to decline in March of 2020 as Americans followed stay at home orders and crude prices remained low due to COVID-19. Data from the Energy Information Administration confirms the decrease in demand. For domestic crude oil prices (West Texas Intermediate), April 2020 brought negative prices for the first time in history. Prices also reflect a reaction to increased geopolitical tensions between the U.S. and Iran. Some participants in the production reduction agreement between the Organization of the Petroleum Exporting Countries and major crude producers, including Russia, started to cut production before the May 1 start date of the reduction agreement. The agreement is expected to cut global oil production by 9.7 million b/d for May and June 2020 and continue with cuts into 2022.*

*The average price for gasoline dropped \$1.07 in a year because crude oil prices had recently crashed. Demand declined as people around the world stay home to avoid spreading the coronavirus, then prices dropped and supply spiked because of a price war between Saudi Arabia and Russia.*



# Transportation Then & Now



**NAME:**

**DATE:**

## **INTERVIEW**

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**Interview one of your grandparents or an older adult of your grandparent's generation. Ask the following questions:**

- **What are the top 5 places you visit most frequently?**
- **How do you get to those locations? (walk, drive, get a ride, public transportation)**
- **How would your life be different if there were no cars (personal vehicles)?**
- **How would your childhood had been different if there had not been any cars?**

## **ANSWER**

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- 1. Answer the same five questions yourself in the "NOW" column.**
- 2. Add your observations on the similarities or differences in responses in the "WHAT IS DIFFERENT?" column.**
- 3. Use the table below to collect and record responses (see page 2).**

	THEN	NOW	WHAT IS DIFFERENT?
What are the top 5 places you visit?	1. 2. 3. 4. 5.	1. 2. 3. 4. 5.	
How would you get there?	1. 2. 3. 4. 5.	1. 2. 3. 4. 5.	
How would your life be different if there were no cars (personal vehicles)?			
How would your childhood had been different if there had not been any cars?			

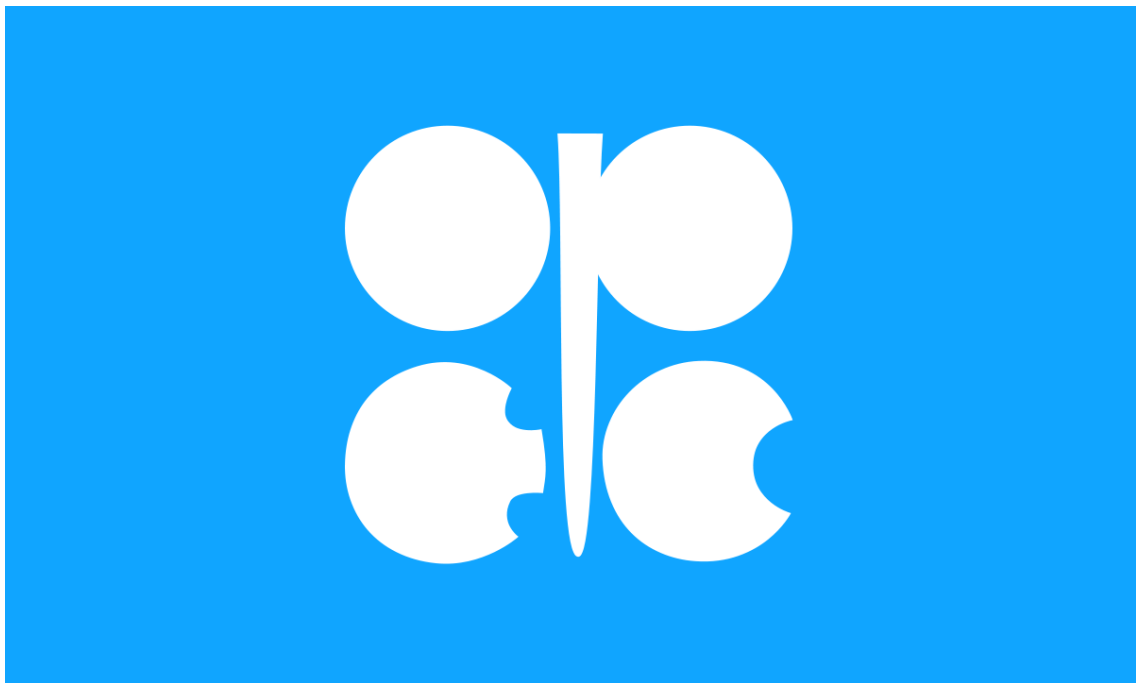
## ESSAY

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Use interview questions and the information in the table to organize an essay on how the need for personal transportation has changed over the past two generations (approximately 50 years):



# WHAT IS OPEC?



NAME:

DATE:

## QUIZ

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[https://www.opec.org/opec\\_web/en/multimedia/videoDetail.htm#6145701520001,1662595219408660231](https://www.opec.org/opec_web/en/multimedia/videoDetail.htm#6145701520001,1662595219408660231)

**Complete the following statements:**

1. The five founding members of OPEC were the nations of \_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_, & \_\_\_\_\_.
2. OPEC Headquarters was moved to \_\_\_\_\_ in April 1965, where it remains today.
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5. An additional objective of OPEC is to secure steady income for \_\_\_\_\_ and the efficient, economic, and regular supply of petroleum to \_\_\_\_\_.
6. At OPEC's convention in 2000, the nations agreed to support three pillars:
  1. Stability of the global energy markets
  2. Energy for sustainable development
  3. \_\_\_\_\_
7. OFID stands for \_\_\_\_\_.

8. The purpose of OFID is to foster social and economic progress in the developing world and has granted over \$\_\_\_\_\_ in grants to those nations.
9. OPEC nations hold \_\_\_% of the world's oil reserves and produces \_\_\_% crude oil globally.
10. OPEC produced \_\_\_\_\_ barrels of crude oil per day from January to June of 2019.

# **WHY DID GAS PRICES GO DOWN?**



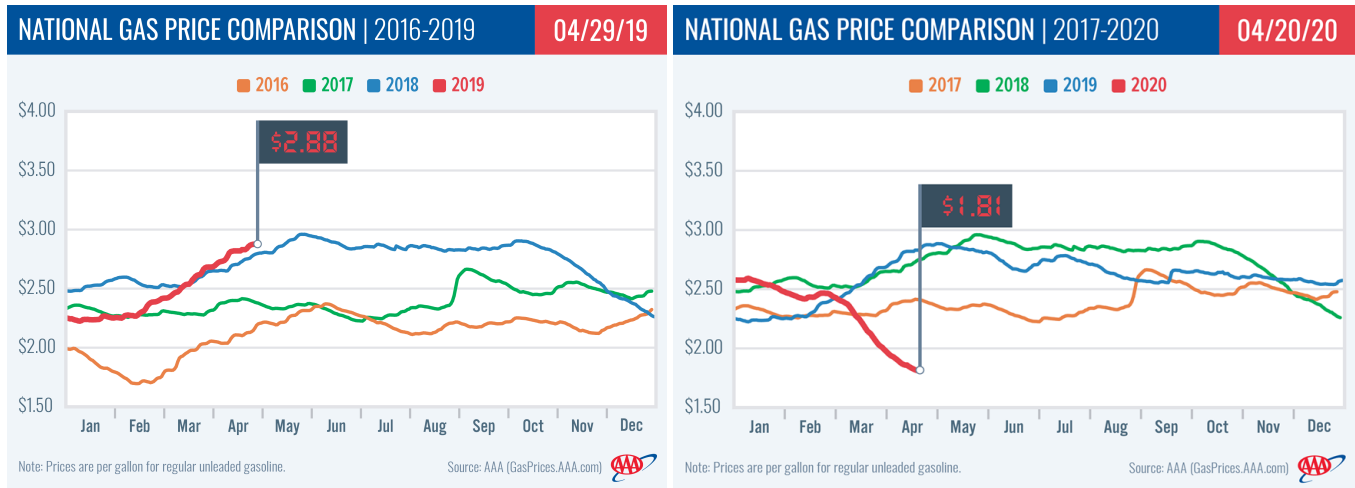


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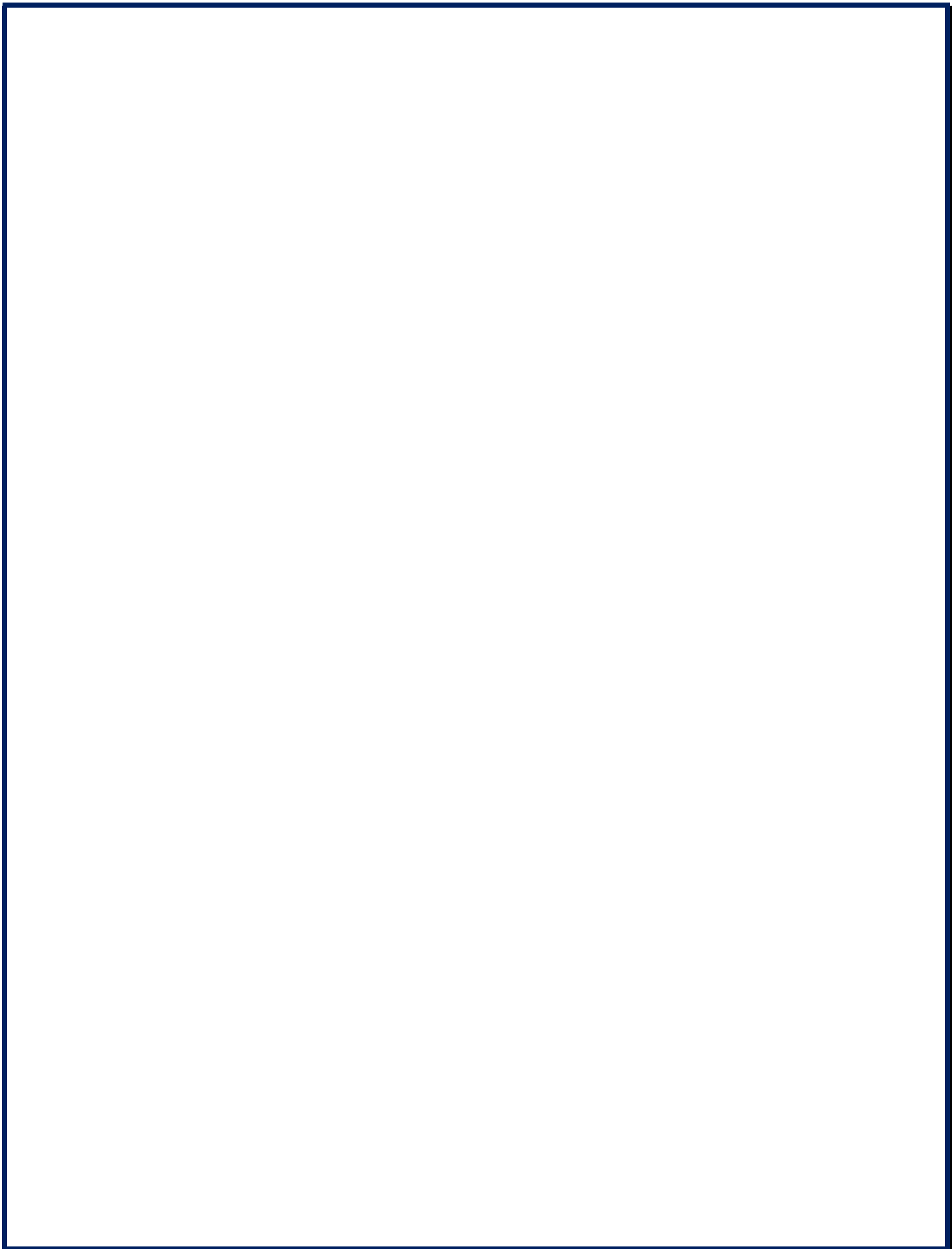
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## ESSAY

Using the information from the *Understanding Gas Prices* lesson, outline in an essay explanation of why gasoline prices decreased so significantly from April 2019 to April 2020.



***Begin typing here.***



Federal and state motor fuels taxes[1]

Updated February 2020

	Gasoline			Diesel	
	Excise	LUST Fee	Total	Excise	LUST Fee
Federal	\$0.183	\$0.001	\$0.184	\$0.243	\$0.001

	Gasoline				Diesel		
	State tax	Other taxes & Fees[2]	Total State[3]	State & Federal	State tax	Other taxes & Fees[2]	Total State[3]
Average state tax	\$0.2545	\$0.05	\$0.2976	\$0.4816	\$0.2706	\$0.0535	\$0.3178

Alabama[4]	0.24	0.01	0.25	0.434	0.25	0.0175	0.2675
Alaska[5]	0.08	0.0095	0.0895	0.2735	0.08	0.0095	0.0895
Arizona	0.18	0.01	0.19	0.374	0.18	0.01	0.19
Arkansas	0.245	0.003	0.248	0.432	0.285	0.003	0.288

California[4]	0.473	0.0816	0.5546	0.7386	0.36	0.3416	0.7016
Colorado	0.22	0.0125	0.2325	0.4165	0.205	0.0125	0.2175
Connecticut	0.25		0.25	0.434	0.29	0.175	0.465
Delaware	0.23		0.23	0.414	0.22		0.22
District of Columbia	0.235		0.235	0.419	0.235		0.235

Florida[4]	0.04	0.304	0.344	0.528	0.04	0.3127	0.3527
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Georgia[4]	0.279	0.0075	0.2865	0.4705	0.313	0.0075	0.3205
Hawaii[4]	0.16	0.025	0.185	0.369	0.16	0.025	0.185
Idaho	0.32	0.01	0.33	0.514	0.32	0.01	0.33

Illinois[4]	0.38	0.151	0.531	0.715	0.455	0.151	0.606
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Indiana	0.3	0.144	0.444	0.628	0.49	0.01	0.5
Iowa	0.305		0.305	0.489	0.325		0.325
Kansas	0.24	0.0003	0.2403	0.4243	0.26	0.0003	0.2603
Kentucky	0.246	0.014	0.26	0.444	0.216	0.014	0.23

	Gasoline				Diesel		
	State tax	Other taxes & Fees[2]	Total State[3]	State & Federal	State tax	Other taxes & Fees[2]	Total State[3]
Louisiana	0.2	0.0093	0.2093	0.3933	0.2	0.0093	0.2093
Maine	0.3	0.014	0.314	0.498	0.312	0.0067	0.3187
Maryland	0.262	0.1069	0.3689	0.5529	0.2695	0.1069	0.3764
Massachusetts	0.24	0.0286	0.2686	0.4526	0.24	0.0286	0.2686
Michigan	0.263	0.136	0.399	0.583	0.263	0.165	0.428
Minnesota	0.285	0.001	0.286	0.47	0.285	0.001	0.286
Mississippi[4]	0.18	0.004	0.184	0.368	0.18	0.004	0.184
Missouri[4]	0.17	0.0042	0.1742	0.3582	0.17	0.0042	0.1742
Montana[4]	0.32	0.0075	0.3275	0.5115	0.2945	0.0075	0.302
Nebraska	0.293	0.009	0.302	0.486	0.293	0.003	0.296
Nevada[4]	0.23	0.0081	0.2381	0.4221	0.27	0.0075	0.2775
New Hampshire	0.222	0.0163	0.2383	0.4223	0.222	0.0163	0.2383
New Jersey	0.105	0.3095	0.4145	0.5985	0.135	0.3505	0.4855
New Mexico	0.17	0.0188	0.1888	0.3728	0.21	0.0188	0.2288
New York[4]	0.08	0.2578	0.3378	0.5218	0.08	0.2398	0.3198
North Carolina	0.361	0.0025	0.3635	0.5475	0.361	0.0025	0.3635
North Dakota	0.23	0.0003	0.2303	0.4143	0.23	0.0003	0.2303
Ohio	0.385		0.385	0.569	0.47		0.47
Oklahoma	0.19	0.01	0.2	0.384	0.19	0.01	0.2
Oregon[4]	0.36		0.36	0.544	0.36		0.36
Pennsylvania	0.576	0.011	0.587	0.771	0.741	0.011	0.752

	Gasoline				Diesel		
	State tax	Other taxes & Fees[2]	Total State[3]	State & Federal	State tax	Other taxes & Fees[2]	Total State[3]
Rhode Island	0.34	0.0112	0.3512	0.5352	0.34	0.0112	0.3512
South Carolina[4]	0.22	0.0075	0.2275	0.4115	0.22	0.0075	0.2275
South Dakota	0.28	0.02	0.3	0.484	0.28	0.02	0.3
Tennessee	0.26	0.014	0.274	0.458	0.27	0.014	0.284
Texas	0.2		0.2	0.384	0.2		0.2
Utah	0.311	0.0065	0.3175	0.5015	0.311	0.0065	0.3175
Vermont	0.121	0.1871	0.3081	0.4921	0.28	0.04	0.32
Virginia	0.162	0.006	0.168	0.352	0.202	0.006	0.208
Washington[4]	0.494	0.0271	0.5211	0.7051	0.494	0.0271	0.5211
West Virginia	0.205	0.152	0.357	0.541	0.205	0.152	0.357
Wisconsin	0.309	0.02	0.329	0.513	0.309	0.02	0.329
Wyoming	0.23	0.01	0.24	0.424	0.23	0.01	0.24
American Samoa	0.35		0.35		0.315	0.035	0.35
Guam	0.15	0.04	0.19		0.14	0.04	0.18
Northern Mariana Islands	0.15		0.15		0.15		0.15
Puerto Rico	0.16	0.369	0.529		0.08	0.22	0.3
U.S. Virgin Islands	0.14		0.14		0.14		0.14

1 This list includes rates of general application (including, but not limited to, excise taxes, environmental taxes, special taxes, and inspection fees), excluding county and local taxes. Rates are also exclusive of any state taxes based on gross or net receipts. **The information included in this document is for informational purposes only and should not be construed as legal, tax, or other advice. Contact the appropriate state agencies for clarification or guidance about motor fuel taxes and fees.** State rates in effect as of [January 1, 2020](#). Sources: State and Territorial statutes and government agency websites.

2 May include sales and/or use taxes, inspection fees, environmental fees, or other charges.

3 Average of Total State taxes may not equal the sum due to rounding.

4 Local option taxes (LOTS) are allowed.

5 The State of Alaska suspended its motor fuels taxes on all fuel types and uses for a period of one year beginning September 1, 2008 and ending August 31, 2009.

Notes: Entries in [blue](#) indicate a change from the last edition of this table.

Questions concerning the information in this document may be directed to:

[maureen.klein@eia.gov](mailto:maureen.klein@eia.gov)

Federal and state motor fi

Updated February 2020

	Total
Federal	\$0.244

	State & Federal
Average state tax	0.5618

Alabama[4]	0.5115
Alaska[5]	0.3335
Arizona	0.434

Arkansas	0.532
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California[4]	0.9456
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Colorado	0.4615
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Connecticut	0.709
Delaware	0.464
District of Columbia	0.479

Florida[4]	0.5967
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Georgia[4]	0.5645
------------	--------

Hawaii[4]	0.429
Idaho	0.574

Illinois[4]	0.85
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Indiana	0.744
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Iowa	0.569
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Kansas	0.5043
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Kentucky	0.474
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	State & Federal
Louisiana	0.4533
Maine	0.5627
Maryland	0.6204
Massachusetts	0.5126
Michigan	0.672
Minnesota	0.53
Mississippi[4]	0.428
Missouri[4]	0.4182
Montana[4]	0.546
Nebraska	0.54
Nevada[4]	0.5215
New Hampshire	0.4823
New Jersey	0.7295
New Mexico	0.4728
New York[4]	0.5638
North Carolina	0.6075
North Dakota	0.4743
Ohio	0.714
Oklahoma	0.444
Oregon[4]	0.604
Pennsylvania	0.996

	State & Federal
Rhode Island	0.5952
South Carolina[4]	0.4715
South Dakota	0.544
Tennessee	0.528
Texas	0.444
Utah	0.5615
Vermont	0.564
Virginia	0.452
Washington[4]	0.7651
West Virginia	0.601
Wisconsin	0.573
Wyoming	0.484
American Samoa	
Guam	
Northern Mariana Islands	
Puerto Rico	
U.S. Virgin Islands	

1 This list includes rates of general clusive of county and local taxes. Rates are al**for general informational purposes only anfficial inform or guidance about motor fuel** tencies.

2 May include sales and/or use tax

3 Average of Total State taxes may

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Notes: Entries in blue indicate a ch

Questions concerning the infor



## Notes

## Federal

Leaking Underground Storage Tank (LUST) fee: \$0.001/gal.

## Notes

## Average state tax

## Alabama[4]

Inspection Fee (applies to all gasoline): \$0.02/gal. The Inspection Fee only applies to diesel fuel that is not subject to excise. Storage Tank Trust Fund Charge: \$0.01/gal. Wholesale Oil License fee: \$0.0075/gal on diesel fuel only. Local option taxes permitted.

## Alaska[5]

Refined Fuel Surcharge: \$0.0095/gal.

## Arizona

"Use Class motor vehicle" diesel rate = \$0.26/gal; Storage Tank tax: \$0.01/gal.

## Arkansas

Border Zone rates may apply (state excise rate will not be more than \$0.01/gal higher than the adjoining state's rate. See A.C.A. § 26-55-210 for details); Environmental Assurance fee: \$0.003/gal.

2.25% state sales tax on gasoline, 13.00% state sales tax on diesel (prepaid rates for these sales taxes: gasoline \$0.06/gal; diesel \$0.32/gal). **Additional District sales taxes may apply.** State Underground Storage Tank fee (all products): \$0.02/gal. Oil Spill Prevention and Administration Fee (all products): \$0.065 per barrel (\$0.00155/gal).

## California[4]

Environmental Response Surcharge (ERS Fee): \$100 per tanker load (8000 gallons) or **\$0.0125** /gal on all motor fuels.

## Colorado

Petroleum Products Gross Earnings tax (PPGET): 8.1% on first sale of all products in the state. PPGET does not apply to products to be used as heating fuels or bunker fuels.

## Connecticut

## Delaware

DE Hazardous Substance: 0.9% tax on gross receipts from the sales of petroleum or petroleum products.

## District of Columbia

The listed gasoline rate does not include additional local option taxes above the statewide minimum of \$0.05/gal. See [http://floridarevenue.com/taxes/Documents/17B05-03\\_chart.pdf](http://floridarevenue.com/taxes/Documents/17B05-03_chart.pdf) for more information. Environmental taxes and other fees: Coastal Protection tax \$0.00048/gal; Water Quality tax \$0.00119/gal; Inland Protection tax \$0.01904/gal; Petroleum Inspection fee \$0.00125/gal on gasoline, kerosene and No. 1 fuel oil. Total of these additional taxes and fees: \$0.02196/gal for gasoline, \$0.02071/gal for diesel.

## Florida[4]

Georgia Underground Storage Tank (GUST) fee on petro products: **\$0.0075** /gal. The average retail price used for the Prepaid Local Tax (TSPLOST) changed as of 1/1/16; for more information, see <https://dor.georgia.gov/motor-fuel-rates>.

## Georgia[4]

In addition to State rates: Honolulu: \$0.165/gal; Maui: \$0.23/gal; Hawaii: \$0.23/gal; Kauai: \$0.17/gal.

## Hawaii[4]

Environmental Response Tax \$0.025/gal.

## Idaho

Petroleum Transfer Fee (all fuels): \$0.01/gal.

"Part B", mandatory prepaid sales tax, aka "Tax Prepayment by Motor Fuel Retailers" (sales tax is 6.25%): **\$0.14** /gal for gasoline, gasohol, and diesel. For biodiesel (1 to 10% blends), the prepaid rate is **\$0.11** /gal.

## Illinois[4]

Underground Storage Tank tax: \$0.003/gal; Environmental Impact Fee: \$0.008/gal.

The Gasoline Use Tax (formerly the prepaid sales tax) is considered the equivalent of the 7 percent sales tax that would be collected by a retail merchant and replaces the obligation of the retail merchant to collect the sales tax on the sale of gasoline. **The Gasoline Use Tax is calculated on a monthly basis** (see Departmental Notices for new rates). The rate is **\$0.134** /gal as of 1/1/20. A 7% sales tax on diesel fuel no longer applies. Oil Inspection fee: \$0.01/gal.

## Indiana

Rate for ethanol-blended gasoline: \$0.29/gal. Rate for B11 (or higher) diesel: \$0.295/gal. Environmental Protection Charge (EPC): Repealed as of 12/31/16 (\$0.01/gal on petroleum products).

## Iowa

Environmental Assurance Fee: \$0.01/gal (only periodically in effect). Petroleum Product Inspection Fee: 0.015 cents per barrel (bbl = 50 gals) or \$0.0003/gal.

## Kansas

Petroleum Storage Tank Environmental Assurance Fee: \$0.014/gal. Rates are calculated quarterly on the average wholesale price of fuel. Beginning July 1, 2016, rates are calculated and adjusted on an annual basis.

## Kentucky

## Notes

Louisiana	State Inspection fee (applies to all petroleum products): \$0.00125/gal. Motor Fuels Underground Storage Tank Trust Fund fee applies to gasoline, No. 1 diesel, No. 2 diesel, kerosene, and all aviation fuels (not to LPG): \$72 per 9000 gallon load (\$0.008/gal).
Maine	Maine Coastal and Inland Surface Oil Clean-up Fund fee (no longer in effect after July 3, 2015): \$0.03 per barrel (\$0.0007/gal) for all crude oil and refined oil, including #6 fuel oil, #2 fuel oil, kerosene, gasoline, jet fuel, diesel fuel and liquid asphalt. Ground Water Oil Clean-up Fund fees: \$0.59 per barrel (\$0.0140476/gal) of gasoline; \$0.28 per barrel (\$0.0067/gal) of refined petroleum products and their by-products (other than gasoline and #6 fuel oil), including #2 fuel oil, kerosene, jet fuel and diesel fuel; and \$0.04 per barrel of #6 fuel oil. Petroleum Marketing Fund Fee: \$0.40 per 10,000 gallons of home heating oil and motor fuel oil.
Maryland	CPI component \$0.027/gal as of 7/1/19, Sales and Use Tax Equivalent rate (SUTE) component \$0.1050/gal as of 7/1/19 Oil transfer Fee: \$0.08 per barrel (\$0.0019/gal) of oil transferred into the State.
Massachusetts	Underground Storage Tank Petroleum Product Cleanup Fund Delivery fee: \$273.10 per 10k load (\$0.02737 /gal). Underground Storage Tank fee: \$250 per year, per tank. Uniform Oil Response +Prevention fee: \$0.05/barrel (\$0.0012/gal), all products.
Michigan	The January 2019 Prepaid Sales Tax rates on fuels: gasoline \$0.126 /gal; diesel fuel \$0.155 /gal. <b>NOTE:</b> The prepaid sales tax rates are calculated each month, see Revenue Administrative Bulletins (RABs) for current rates.
Minnesota	Environmental protection regulatory fee: \$0.01/gal all products.
Mississippi[4]	Petroleum Tank Release Cleanup Fee (not in effect as of 1/1/20 ): \$20 per 1,000 gallons (\$0.02/gal). Inspection fee: \$1 for every 1,000 gallons received (\$0.001/gal).
Missouri[4]	Seawall Tax: \$0.03/gal (gasoline only) in effect in Harrison, Hancock, and Jackson Counties. Environmental Protection Fee: \$0.004/gal. Underground Storage Tank fee: \$100 per tank per year.
Montana[4]	Petroleum Inspection fee: \$0.035 per 50 gallons (\$0.0007/gal); Transport Load Fee \$28.00 per 8,000 gallons (\$0.0035/gal).
Nebraska	Petroleum Storage Tank Cleanup fee : \$0.0075/gal on gasoline, diesel and fuel oil, aviation gasoline, and (non-military use) jet fuel.
Nevada[4]	Petroleum Release Remedial Action fee: gasoline, gasohol, aviation gasoline, ethanol: \$0.009/gal; diesel, jet fuel, al others products: \$0.003/gal.
New Hampshire	Additional county and local option taxes on motor fuels add \$0.05 to \$0.10/gal to the state rate (County mandatory: \$0.01/gal, County Option: \$0.04-\$0.9/gal). Petroleum Products Inspection Fee: \$0.00055/gal on gasoline; Clean-up Fee on gasoline, No. 1 and No. 2 distillates: \$0.0075/gal.
New Jersey	Oil Discharge and Disposal Cleanup Fund fee: \$0.015/gal on gasoline and diesel fuels, excluding heating fuels. Oil Pollution Control Fund fee: \$0.00125/gal on all petroleum products except LPG and natural gas.
New Mexico	Petroleum Products Gross Receipts Tax - requires quarterly adjustment. As of 1/1/19: \$.309/gal for gasoline, \$0.350/gal for diesel fuel. Spill Compensation and Control Act: \$0.023 per barrel (\$0.0005/gal) on all petroleum products.
New York[4]	Petroleum Products Loading fee: \$150 per 8000 gallon load on gasoline and special fuels (\$0.01875/gal). LOTS allowed, not in effect.
North Carolina	Petroleum Business Tax (13-A) - requires annual adjustment (gasoline \$0.174 /gal, diesel \$0.1565 /gal). Petroleum Testing Fee (gasoline): \$0.0005/gal. Additional sales taxes apply: State Sales Tax: \$0.08/gal (\$0.0875/gal in the Metropolitan Commuter Transportation District (MCTD)); local sales taxes also apply (some counties levy this in a cents-per-gallon manner.) Prepaid Sales Tax rates (see Publication 790, "Chart for Prepayment of Sales Tax on Motor Fuels"): \$0.160/gal, \$0.160/gal, \$0.150/gal for Regions 1, 2, 3, respectively. Oil Spill Prevention, Control, and Compensation License fee: \$0.0925/bbl plus a surcharge of \$0.0425/bbl, all petroleum products (\$0.003274/gal).
North Dakota	Gasoline and Oil Inspection fee: \$0.0025/gal on all motor fuels.
Ohio	Inspection fee: \$0.00025/gal on gasoline, kerosene, tractor fuel, heating oil, or diesel fuel.
Oklahoma	Petroleum Storage Underground Tank Release fee: \$0.010/gal on gasoline, diesel fuel and blended fuel (gasohol, ethanol and fuel grade ethanol).
Oregon[4]	LOTS allowed and levied at the county and municipal levels. Petroleum load fee: \$7.00 per load (load = anything over 100 gals.)
Pennsylvania	A variable rate is calculated annually and replaced the OCS and Liquid Fuels Tax (see PA Bulletin for updated rate info). Underground Storage Tank Fund fee: \$0.011/gal. See PA Insurance Dept, Bureau of Special Funds, USTIF for UST fees.

## Notes

Rhode Island	Environmental Protection Regulatory fee (EPRF): \$0.01/gal. Uniform Oil Response and Prevention fee: \$0.05 cents per barrel (\$0.0012/gal).
South Carolina[4]	Inspection Fee: \$0.0025/gal; Environmental Impact Fee: \$0.005/gal.
South Dakota	Tank Inspection Fee: \$0.02/gal.
Tennessee	Special Privilege Tax: \$0.01/gal. Environmental Assurance fee: \$0.004/gal.
Texas	Petro products delivery fee varies on load size (applies to all petro products).
Utah	Environmental Assurance fee: \$0.0065/gal.
Vermont	Petroleum Distributor fee: \$0.01/gal. Motor Fuel Transportation Infrastructure Assessment (MFTIA) fee: gasoline \$0.0431 /gal.; diesel \$0.03/gal. Motor Fuel Tax Assessment (MFTA) applies to gasoline only: \$0.134/gal.
Virginia	Storage tank fee = \$0.006/gal. Wholesale Sales Tax: 2.1% on fuels sold in the Northern Virginia area and the Hampton Roads Planning District Commission area.
Washington[4]	Oil Spill Administration Tax: \$0.04 per barrel (\$0.0009523/gal). Oil Spill Response tax: \$0.01/bbl (\$0.000238/gal). Hazardous Substance tax on petroleum products that can be measured on per barrel basis: \$1.09/bbl (\$0.02595/gal). "Border Zone Area Motor Fuel Tax" \$0.01/gal in counties bordering Canada. <a href="#">Petroleum Products Tax (PPT) reinstated as of 1/1/20: .003 (three-tenths of 1%) based on the product's wholesale value.</a>
West Virginia	Excise tax \$0.205/gal, Consumers Sales and Service Tax: \$0.152/gal.
Wisconsin	Petroleum Inspection fee: \$0.02/gal.
Wyoming	License Tax: \$0.01/gal.
American Samoa	Not subject to federal excise.
Guam	Not subject to federal excise. Automotive Surcharge (gasoline): \$0.04/gal. Mass Transit Automotive Surcharge (diesel): \$0.04/gal.
Northern Mariana Islands	Not subject to federal excise.
Puerto Rico	Finished gasoline is subject to an additional \$15.50/bbl (\$0.369/gal) in taxes. Diesel fuel is also subject to an additional \$9.25/bbl (\$0.220/gal) in taxes. See 13 L.P.R.A. § 31626, 13 L.P.R.A. § 31627, and 13 L.P.R.A. § 31627a. Not subject to federal excise.
U.S. Virgin Islands	Not subject to federal excise.

1 This list includes rates of general county and local taxes. Rates are al  
**informational purposes only ar  
or guidance about motor fuel t**

2 May include sales and/or use tax

3 Average of Total State taxes may

4 Local option taxes (LOTS) are allo

5 The State of Alaska suspended its 2009.

Notes: Entries in [blue](#) indicate a ch

Questions concerning the infor

Federal and state motor fuels taxes[1]

Updated August 2019

	Gasoline			Diesel	
	Excise	LUST Fee	Total	Excise	LUST Fee
Federal	\$0.183	\$0.001	\$0.184	\$0.243	\$0.001

	Gasoline				Diesel		
	State tax	Other taxes & Fees[2]	Total State[3]	State & Federal	State tax	Other taxes & Fees[2]	Total State[3]
Average state tax	\$0.2521	\$0.0515	\$0.2966	\$0.4806	\$0.2676	\$0.0541	\$0.3154

Alabama[4]	0.18	0.01	0.19	0.374	0.19	0.0175	0.2075
Alaska[5]	0.08	0.0095	0.0895	0.2735	0.08	0.0095	0.0895
Arizona	0.18	0.01	0.19	0.374	0.18	0.01	0.19
Arkansas	0.215	0.003	0.218	0.402	0.225	0.003	0.228

California[4]	0.473	0.0816	0.5546	0.7386	0.36	0.3416	0.7016
Colorado	0.22	0.0094	0.2294	0.4134	0.205	0.0094	0.2144
Connecticut	0.25		0.25	0.434	0.29	0.175	0.465
Delaware	0.23		0.23	0.414	0.22		0.22
District of Columbia	0.235		0.235	0.419	0.235		0.235

Florida[4]	0.04	0.301	0.341	0.525	0.04	0.3097	0.3497
Georgia[4]	0.275	0.005	0.28	0.464	0.308	0.005	0.313
Hawaii[4]	0.16	0.025	0.185	0.369	0.16	0.025	0.185
Idaho	0.32	0.01	0.33	0.514	0.32	0.01	0.33

Illinois[4]	0.38	0.161	0.541	0.725	0.455	0.161	0.616
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Indiana	0.3	0.166	0.466	0.65	0.49	0.01	0.5
Iowa	0.305		0.305	0.489	0.325		0.325
Kansas	0.24	0.0003	0.2403	0.4243	0.26	0.0003	0.2603
Kentucky	0.246	0.014	0.26	0.444	0.216	0.014	0.23

	Gasoline				Diesel		
	State tax	Other taxes & Fees[2]	Total State[3]	State & Federal	State tax	Other taxes & Fees[2]	Total State[3]
Louisiana	0.2	0.0093	0.2093	0.3933	0.2	0.0093	0.2093
Maine	0.3	0.014	0.314	0.498	0.312	0.0067	0.3187
Maryland	0.262	0.1069	0.3689	0.5529	0.2695	0.1069	0.3764
Massachusetts	0.24	0.0281	0.2681	0.4521	0.24	0.0281	0.2681
Michigan	0.263	0.158	0.421	0.605	0.263	0.17	0.433
Minnesota	0.285	0.021	0.306	0.49	0.285	0.021	0.306
Mississippi[4]	0.18	0.004	0.184	0.368	0.18	0.004	0.184
Missouri[4]	0.17	0.0042	0.1742	0.3582	0.17	0.0042	0.1742
Montana[4]	0.32	0.0075	0.3275	0.5115	0.2945	0.0075	0.302
Nebraska	0.297	0.009	0.306	0.49	0.297	0.003	0.3
Nevada[4]	0.23	0.0081	0.2381	0.4221	0.27	0.0075	0.2775
New Hampshire	0.222	0.0163	0.2383	0.4223	0.222	0.0163	0.2383
New Jersey	0.105	0.3095	0.4145	0.5985	0.135	0.3505	0.4855
New Mexico	0.17	0.0188	0.1888	0.3728	0.21	0.0188	0.2288
New York[4]	0.08	0.2608	0.3408	0.5248	0.08	0.2428	0.3228
North Carolina	0.362	0.0025	0.3645	0.5485	0.362	0.0025	0.3645
North Dakota	0.23	0.0003	0.2303	0.4143	0.23	0.0003	0.2303
Ohio	0.385		0.385	0.569	0.47		0.47
Oklahoma	0.19	0.01	0.2	0.384	0.19	0.01	0.2
Oregon[4]	0.34		0.34	0.524	0.34		0.34
Pennsylvania	0.576	0.011	0.587	0.771	0.741	0.011	0.752

	Gasoline			State & Federal	Diesel		
	State tax	Other taxes & Fees[2]	Total State[3]		State tax	Other taxes & Fees[2]	Total State[3]
Rhode Island	0.34	0.0112	0.3512	0.5352	0.34	0.0112	0.3512
South Carolina[4]	0.22	0.0075	0.2275	0.4115	0.22	0.0075	0.2275
South Dakota	0.28	0.02	0.3	0.484	0.28	0.02	0.3
Tennessee	0.26	0.014	0.274	0.458	0.27	0.014	0.284
Texas	0.2		0.2	0.384	0.2		0.2
Utah	0.3	0.0065	0.3065	0.4905	0.3	0.0065	0.3065
Vermont	0.121	0.1891	0.3101	0.4941	0.28	0.04	0.32
Virginia	0.162	0.006	0.168	0.352	0.202	0.006	0.208
Washington[4]	0.494	0.0271	0.5211	0.7051	0.494	0.0271	0.5211
West Virginia	0.205	0.152	0.357	0.541	0.205	0.152	0.357
Wisconsin	0.309	0.02	0.329	0.513	0.309	0.02	0.329
Wyoming	0.23	0.01	0.24	0.424	0.23	0.01	0.24
American Samoa	0.35		0.35		0.315	0.035	0.35
Guam	0.15	0.04	0.19		0.14	0.04	0.18
Northern Mariana Islands	0.15		0.15		0.15		0.15
Puerto Rico	0.16	0.369	0.529		0.08	0.22	0.3
U.S. Virgin Islands	0.14		0.14		0.14		0.14

1 This list includes rates of general application (including, but not limited to, excise taxes, environmental taxes, special taxes, and inspection fees), excluding county and local taxes. Rates are also exclusive of any state taxes based on gross or net receipts. **The information included in this document is for informational purposes only and should not be construed as legal, tax, or other advice. Contact the appropriate state agencies for more information or guidance about motor fuel taxes and fees.** State rates in effect as of [July 1, 2019](#). Sources: State and Territorial statutes and government agency websites.

2 May include sales and/or use taxes, inspection fees, environmental fees, or other charges.

3 Average of Total State taxes may not equal the sum due to rounding.

4 Local option taxes (LOTS) are allowed.

5 The State of Alaska suspended its motor fuels taxes on all fuel types and uses for a period of one year beginning September 1, 2008 and ending August 31, 2009.

Notes: Entries in [blue](#) indicate a change from the last edition of this table.

Questions concerning the information in this document may be directed to:

[maureen.klein@eia.gov](mailto:maureen.klein@eia.gov)

Federal and state motor fi

Updated August 2019

	Total
Federal	\$0.244

	State & Federal
Average state tax	0.5594

Alabama[4]	0.4515
Alaska[5]	0.3335
Arizona	0.434
Arkansas	0.472

California[4]	0.9456
Colorado	0.4584
Connecticut	0.709
Delaware	0.464
District of Columbia	0.479

Florida[4]	0.5937
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Georgia[4]	0.557
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Hawaii[4]	0.429
Idaho	0.574

Illinois[4]	0.86
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Indiana	0.744
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Iowa	0.569
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Kansas	0.5043
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Kentucky	0.474
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	State & Federal
Louisiana	0.4533
Maine	0.5627
Maryland	0.6204
Massachusetts	0.5121
Michigan	0.677
Minnesota	0.55
Mississippi[4]	0.428
Missouri[4]	0.4182
Montana[4]	0.546
Nebraska	0.544
Nevada[4]	0.5215
New Hampshire	0.4823
New Jersey	0.7295
New Mexico	0.4728
New York[4]	0.5668
North Carolina	0.6085
North Dakota	0.4743
Ohio	0.714
Oklahoma	0.444
Oregon[4]	0.584
Pennsylvania	0.996



	State & Federal
<a href="#">Rhode Island</a>	0.5952
<a href="#">South Carolina</a> <sup>[4]</sup>	0.4715
South Dakota	0.544
<a href="#">Tennessee</a>	0.528
Texas	0.444
Utah	0.5505
<a href="#">Vermont</a>	0.564
Virginia	0.452
<a href="#">Washington</a> <sup>[4]</sup>	0.7651
West Virginia	0.601
Wisconsin	0.573
Wyoming	0.484
American Samoa	
Guam	
Northern Mariana Islands	
Puerto Rico	
U.S. Virgin Islands	

1 This list includes rates of general inclusive of county and local taxes. Rates are al**for general informational purposes only anfficial inform or guidance about motor fuel** taxes.

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Notes: Entries in [blue](#) indicate a ch

Questions concerning the infor

## Federal and state motor f

Updated August 2019

### Notes

#### Federal

Leaking Underground Storage Tank (LUST) fee: \$0.001/gal.

### Notes

#### Average state tax

	Inspection Fee (applies to all gasoline): \$0.02/gal. The Inspection Fee only applies to diesel fuel that is not subject to excise. Storage Tank Trust Fund Charge: \$0.01/gal. Wholesale Oil License fee: \$0.0075/gal on diesel fuel only. Local option taxes permitted.
Alabama[4]	
Alaska[5]	Refined Fuel Surcharge: \$0.0095/gal.
Arizona	"Use Class motor vehicle" diesel rate = \$0.26/gal; Storage Tank tax: \$0.01/gal.
Arkansas	Border Zone rates may apply (state excise rate will not be more than \$0.01/gal higher than the adjoining state's rate. See A.C.A. § 26-55-210 for details); Environmental Assurance fee: \$0.003/gal.
	2.25% state sales tax on gasoline, 13.00% state sales tax on diesel (prepaid rates for these sales taxes: gasoline \$0.06/gal; <b>diesel \$0.32/gal</b> ). <b>Additional District sales taxes may apply.</b> State Underground Storage Tank fee (all products): \$0.02/gal. Oil Spill Prevention and Administration Fee (all products): \$0.065 per barrel (\$0.00155/gal).
California[4]	
Colorado	Environmental Response Surcharge (ERS Fee): \$75 per tanker load (8000 gallons) or \$0.009375/gal on all motor fuels.
Connecticut	Petroleum Products Gross Earnings tax (PPGET): 8.1% on first sale of all products in the state. PPGET does not apply to products to be used as heating fuels or bunker fuels.
Delaware	DE Hazardous Substance: 0.9% tax on gross receipts from the sales of petroleum or petroleum products.
District of Columbia	
	The listed gasoline rate does not include additional local option taxes above the statewide minimum of \$0.05/gal. See <a href="http://floridarevenue.com/taxes/Documents/17B05-03_chart.pdf">http://floridarevenue.com/taxes/Documents/17B05-03_chart.pdf</a> for more information. Environmental taxes and other fees: Coastal Protection tax \$0.00048/gal; Water Quality tax \$0.00119/gal; Inland Protection tax \$0.01904/gal; Petroleum Inspection fee \$0.00125/gal on gasoline, kerosene and No. 1 fuel oil. Total of these additional taxes and fees: \$0.02196/gal for gasoline, \$0.02071/gal for diesel.
Florida[4]	
	Georgia Underground Storage Tank (GUST) fee on petro products: \$0.005/gal. The average retail price used for the Prepaid Local Tax (TSPLOST) changed as of 1/1/16; for more information, see <a href="https://dor.georgia.gov/motor-fuel-rates">https://dor.georgia.gov/motor-fuel-rates</a> .
Georgia[4]	
	In addition to State rates: Honolulu: \$0.165/gal; Maui: \$0.23/gal; <b>Hawaii: \$0.23/gal</b> ; Kauai: \$0.17/gal.
Hawaii[4]	Environmental Response Tax \$0.025/gal.
Idaho	Petroleum Transfer Fee (all fuels): \$0.01/gal.
	"Part B", mandatory prepaid sales tax, aka "Tax Prepayment by Motor Fuel Retailers" (sales tax is 6.25%): <b>\$0.15/gal for gasoline, gasohol, and diesel</b> . For biodiesel (1 to 10% blends), the prepaid rate is \$0.12/gal.
Illinois[4]	Underground Storage Tank tax: \$0.003/gal; Environmental Impact Fee: \$0.008/gal.
	The Gasoline Use Tax (formerly the prepaid sales tax) is considered the equivalent of the 7 percent sales tax that would be collected by a retail merchant and replaces the obligation of the retail merchant to collect the sales tax on the sale of gasoline. <b>The Gasoline Use Tax is calculated on a monthly basis</b> (see Departmental Notices for new rates). The rate is <b>\$0.156/gal</b> as of 7/1/19. A 7% sales tax on diesel fuel no longer applies. Oil Inspection fee: \$0.01/gal.
Indiana	
Iowa	Rate for ethanol-blended gasoline: \$0.29/gal. Rate for B11 (or higher) diesel: \$0.295/gal. Environmental Protection Charge (EPC): Repealed as of 12/31/16 (\$0.01/gal on petroleum products).
Kansas	Environmental Assurance Fee: <b>\$0.01/gal (only periodically in effect)</b> . Petroleum Product Inspection Fee: 0.015 cents per barrel (bbl = 50 gals) or \$0.0003/gal.
Kentucky	Petroleum Storage Tank Environmental Assurance Fee: \$0.014/gal. Rates are calculated quarterly on the average wholesale price of fuel. Beginning July 1, 2016, rates are calculated and adjusted on an annual basis.

## Notes

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Maine	Maine Coastal and Inland Surface Oil Clean-up Fund fee (no longer in effect after July 3, 2015): \$0.03 per barrel (\$0.0007/gal) for all crude oil and refined oil, including #6 fuel oil, #2 fuel oil, kerosene, gasoline, jet fuel, diesel fuel and liquid asphalt. Ground Water Oil Clean-up Fund fees: \$0.59 per barrel (\$0.0140476/gal) of gasoline; \$0.28 per barrel (\$0.0067/gal) of refined petroleum products and their by-products (other than gasoline and #6 fuel oil), including #2 fuel oil, kerosene, jet fuel and diesel fuel; and \$0.04 per barrel of #6 fuel oil. Petroleum Marketing Fund Fee: \$0.40 per 10,000 gallons of home heating oil and motor fuel oil.
Maryland	CPI component <a href="#">\$0.027/gal</a> as of 7/1/19, Sales and Use Tax Equivalent rate (SUTE) component <a href="#">\$0.1050/gal</a> as of 7/1/19 Oil transfer Fee: \$0.08 per barrel (\$0.0019/gal) of oil transferred into the State.
Massachusetts	Underground Storage Tank Petroleum Product Cleanup Fund Delivery fee: \$268.60 per 10k load (\$0.02686/gal). Underground Storage Tank fee: \$250 per year, per tank. Uniform Oil Response +Prevention fee: \$0.05/barrel (\$0.0012/gal), all products.
Michigan	The January 2019 Prepaid Sales Tax rates on fuels: gasoline <a href="#">\$0.148/gal</a> ; diesel fuel <a href="#">\$0.160/gal</a> . <b>NOTE:</b> The prepaid sales tax rates are calculated each month, see Revenue Administrative Bulletins (RABs) for current rates.
Minnesota	Environmental protection regulatory fee: \$0.01/gal all products.
Mississippi[4]	Petroleum Tank Release Cleanup Fee (only in effect from <a href="#">July 2019 through October 2019</a> ): \$20 per 1,000 gallons (\$0.02/gal). Inspection fee: \$1 for every 1,000 gallons received (\$0.001/gal).
Missouri[4]	Seawall Tax: \$0.03/gal (gasoline only) in effect in Harrison, Hancock, and Jackson Counties. Environmental Protection Fee: \$0.004/gal. Underground Storage Tank fee: \$100 per tank per year.
Montana[4]	Petroleum Inspection fee: \$0.035 per 50 gallons (\$0.0007/gal); Transport Load Fee \$28.00 per 8,000 gallons (\$0.0035/gal).
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New Mexico	Petroleum Products Gross Receipts Tax - requires quarterly adjustment. As of 1/1/19: \$.309/gal for gasoline, \$0.350/gal for diesel fuel. Spill Compensation and Control Act: \$0.023 per barrel (\$0.0005/gal) on all petroleum products.
New York[4]	Petroleum Products Loading fee: \$150 per 8000 gallon load on gasoline and special fuels (\$0.01875/gal). LOTS allowed, not in effect.
North Carolina	Petroleum Business Tax (13-A) - requires annual adjustment (gasoline \$0.177/gal, diesel \$0.1595/gal). Petroleum Testing Fee (gasoline): \$0.0005/gal. Additional sales taxes apply: State Sales Tax: \$0.08/gal (\$0.0875/gal in the Metropolitan Commuter Transportation District (MCTD)); local sales taxes also apply (some counties levy this in a cents-per-gallon manner.) Prepaid Sales Tax rates (see Publication 790, "Chart for Prepayment of Sales Tax on Motor Fuels"): \$0.160/gal, \$0.160/gal, \$0.150/gal for Regions 1, 2, 3, respectively. Oil Spill Prevention, Control, and Compensation License fee: \$0.0925/bbl plus a surcharge of \$0.0425/bbl, all petroleum products (\$0.003274/gal).
North Dakota	Gasoline and Oil Inspection fee: \$0.0025/gal on all motor fuels.
Ohio	Inspection fee: \$0.00025/gal on gasoline, kerosene, tractor fuel, heating oil, or diesel fuel.
Oklahoma	Petroleum Storage Underground Tank Release fee: \$0.010/gal on gasoline, diesel fuel and blended fuel (gasohol, ethanol and fuel grade ethanol).
Oregon[4]	LOTS allowed and levied at the county and municipal levels. Petroleum load fee: \$7.00 per load (load = anything over 100 gals.)
Pennsylvania	A variable rate is calculated annually and replaced the OCS and Liquid Fuels Tax (see PA Bulletin for updated rate info). Underground Storage Tank Fund fee: \$0.011/gal. See PA Insurance Dept, Bureau of Special Funds, USTIF for UST fees.

## Notes

	Environmental Protection Regulatory fee (EPRF): \$0.01/gal. Uniform Oil Response and Prevention fee: \$0.05 cents per barrel (\$0.0012/gal).
<a href="#">Rhode Island</a>	
<a href="#">South Carolina</a> <sup>[4]</sup>	Inspection Fee: \$0.0025/gal; Environmental Impact Fee: \$0.005/gal.
South Dakota	Tank Inspection Fee: \$0.02/gal.
<a href="#">Tennessee</a>	Special Privilege Tax: \$0.01/gal. Environmental Assurance fee: \$0.004/gal.
Texas	Petro products delivery fee varies on load size (applies to all petro products).
Utah	Environmental Assurance fee: \$0.0065/gal.
<a href="#">Vermont</a>	Petroleum Distributor fee: \$0.01/gal. Motor Fuel Transportation Infrastructure Assessment (MFTIA) fee: gasoline <a href="#">\$0.0451/gal.</a> ; diesel \$0.03/gal. Motor Fuel Tax Assessment (MFTA) applies to gasoline only: \$0.134/gal.
Virginia	Storage tank fee = \$0.006/gal. Wholesale Sales Tax: 2.1% on fuels sold in the Northern Virginia area and the Hampton Roads Planning District Commission area.
	Oil Spill Administration Tax: \$0.04 per barrel (\$0.0009523/gal). Oil Spill Response tax: \$0.01/bbl (\$0.000238/gal). Hazardous Substance tax <a href="#">on petroleum products that can be measured on per barrel basis: \$1.09/bbl (\$0.02595/gal)</a> . "Border Zone Area Motor Fuel Tax" \$0.01/gal in counties bordering Canada.
<a href="#">Washington</a> <sup>[4]</sup>	
West Virginia	Excise tax \$0.205/gal, Consumers Sales and Service Tax: \$0.152/gal.
Wisconsin	Petroleum Inspection fee: \$0.02/gal.
Wyoming	License Tax: \$0.01/gal.
American Samoa	Not subject to federal excise.
Guam	Not subject to federal excise. Automotive Surcharge (gasoline): \$0.04/gal. Mass Transit Automotive Surcharge (diesel): \$0.04/gal.
Northern Mariana Islands	Not subject to federal excise.
	Finished gasoline is subject to an additional \$15.50/bbl (\$0.369/gal) in taxes. Diesel fuel is also subject to an additional \$9.25/bbl (\$0.220/gal) in taxes. See 13 L.P.R.A. § 31626, 13 L.P.R.A. § 31627, and 13 L.P.R.A. § 31627a. Not subject to federal excise.
Puerto Rico	
U.S. Virgin Islands	Not subject to federal excise.

1 This list includes rates of general county and local taxes. Rates are al  
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or guidance about motor fuel t**

2 May include sales and/or use tax

3 Average of Total State taxes may

4 Local option taxes (LOTS) are allo

5 The State of Alaska suspended its 2009.

Notes: Entries in [blue](#) indicate a ch

Questions concerning the infor

Federal and state motor fuels taxes[1]

Updated February 2019

	Gasoline			Diesel	
	Excise	LUST Fee	Total	Excise	LUST Fee
Federal	\$0.183	\$0.001	\$0.184	\$0.243	\$0.001

	Gasoline				Diesel		
	State tax	Other taxes & Fees[2]	Total State[3]	State & Federal	State tax	Other taxes & Fees[2]	Total State[3]
Average state tax	\$0.244	\$0.0496	\$0.2868	\$0.4708	\$0.2577	\$0.0529	\$0.3043

Alabama[4]	0.18	0.01	0.19	0.374	0.19	0.0175	0.2075
Alaska[5]	0.08	0.0095	0.0895	0.2735	0.08	0.0095	0.0895
Arizona	0.18	0.01	0.19	0.374	0.18	0.01	0.19
Arkansas	0.215	0.003	0.218	0.402	0.225	0.003	0.228

California[4]	0.417	0.0816	0.4986	0.6826	0.36	0.3316	0.6916
Colorado	0.22	0.0094	0.2294	0.4134	0.205	0.0094	0.2144
Connecticut	0.25		0.25	0.434	0.29	0.149	0.439
Delaware	0.23		0.23	0.414	0.22		0.22
District of Columbia	0.235		0.235	0.419	0.235		0.235

Florida[4]	0.04	0.301	0.341	0.525	0.04	0.3097	0.3497
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Georgia[4]	0.275	0.005	0.28	0.464	0.308	0.005	0.313
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Hawaii[4]	0.16	0.025	0.185	0.369	0.16	0.025	0.185
Idaho	0.32	0.01	0.33	0.514	0.32	0.01	0.33

Illinois[4]	0.19	0.171	0.361	0.545	0.215	0.171	0.386
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Indiana	0.29	0.13	0.42	0.604	0.48	0.01	0.49
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Iowa	0.307		0.307	0.491	0.325		0.325
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Kansas	0.24	0.0103	0.2503	0.4343	0.26	0.0103	0.2703
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Kentucky	0.246	0.014	0.26	0.444	0.216	0.014	0.23
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	Gasoline				Diesel		
	State tax	Other taxes & Fees[2]	Total State[3]	State & Federal	State tax	Other taxes & Fees[2]	Total State[3]
Louisiana	0.2	0.0093	0.2093	0.3933	0.2	0.0093	0.2093
Maine	0.3	0.014	0.314	0.498	0.312	0.0067	0.3187
Maryland	0.256	0.0989	0.3549	0.5389	0.2635	0.0989	0.3624
Massachusetts	0.24	0.0281	0.2681	0.4521	0.24	0.0281	0.2681
Michigan	0.263	0.139	0.402	0.586	0.263	0.183	0.446
Minnesota	0.285	0.001	0.286	0.47	0.285	0.001	0.286
Mississippi[4]	0.18	0.004	0.184	0.368	0.18	0.004	0.184
Missouri[4]	0.17	0.0042	0.1742	0.3582	0.17	0.0042	0.1742
Montana[4]	0.315	0.0075	0.3225	0.5065	0.2925	0.0075	0.3
Nebraska	0.296	0.009	0.305	0.489	0.296	0.003	0.299
Nevada[4]	0.23	0.0081	0.2381	0.4221	0.27	0.0075	0.2775
New Hampshire	0.222	0.0163	0.2383	0.4223	0.222	0.0163	0.2383
New Jersey	0.105	0.3095	0.4145	0.5985	0.135	0.3505	0.4855
New Mexico	0.17	0.0188	0.1888	0.3728	0.21	0.0188	0.2288
New York[4]	0.08	0.2608	0.3408	0.5248	0.08	0.2428	0.3228
North Carolina	0.362	0.0025	0.3645	0.5485	0.362	0.0025	0.3645
North Dakota	0.23	0.0003	0.2303	0.4143	0.23	0.0003	0.2303
Ohio	0.28		0.28	0.464	0.28		0.28
Oklahoma	0.19	0.01	0.2	0.384	0.19	0.01	0.2
Oregon[4]	0.34		0.34	0.524	0.34		0.34
Pennsylvania	0.576	0.011	0.587	0.771	0.741	0.011	0.752

	Gasoline			State & Federal	Diesel		
	State tax	Other taxes & Fees[2]	Total State[3]		State tax	Other taxes & Fees[2]	Total State[3]
Rhode Island	0.33	0.0112	0.3412	0.5252	0.33	0.0112	0.3412
South Carolina[4]	0.2	0.0075	0.2075	0.3915	0.2	0.0075	0.2075
South Dakota	0.28	0.02	0.3	0.484	0.28	0.02	0.3
Tennessee	0.25	0.014	0.264	0.448	0.24	0.014	0.254
Texas	0.2		0.2	0.384	0.2		0.2
Utah	0.3	0.0065	0.3065	0.4905	0.3	0.0065	0.3065
Vermont	0.121	0.1909	0.3119	0.4959	0.28	0.04	0.32
Virginia	0.162	0.006	0.168	0.352	0.202	0.006	0.208
Washington[4]	0.494	0.0012	0.4952	0.6792	0.494	0.0012	0.4952
West Virginia	0.205	0.152	0.357	0.541	0.205	0.152	0.357
Wisconsin	0.309	0.02	0.329	0.513	0.309	0.02	0.329
Wyoming	0.23	0.01	0.24	0.424	0.23	0.01	0.24
American Samoa	0.35		0.35		0.315	0.035	0.35
Guam	0.15	0.04	0.19		0.14	0.04	0.18
Northern Mariana Islands	0.15		0.15		0.15		0.15
Puerto Rico	0.16	0.369	0.529		0.08	0.22	0.3
U.S. Virgin Islands	0.14		0.14		0.14		0.14

1 This list includes rates of general application (including, but not limited to, excise taxes, environmental taxes, special taxes, and inspection fees), excluding county and local taxes. Rates are also exclusive of any state taxes based on gross or net receipts. **The information included in this document is for informational purposes only and should not be construed as legal, tax, or other advice. Contact the appropriate state agencies for clarification or guidance about motor fuel taxes and fees.** State rates in effect as of [January 1, 2019](#). Sources: State and Territorial statutes and government agency websites.

2 May include sales and/or use taxes, inspection fees, environmental fees, or other charges.

3 Average of Total State taxes may not equal the sum due to rounding.

4 Local option taxes (LOTS) are allowed.

5 The State of Alaska suspended its motor fuels taxes on all fuel types and uses for a period of one year beginning September 1, 2008 and ending August 31, 2009.

Notes: Entries in [blue](#) indicate a change from the last edition of this table.

Questions concerning the information in this document may be directed to:

[maureen.klein@eia.gov](mailto:maureen.klein@eia.gov)

Federal and state motor f

Updated February 2019

	Total
Federal	\$0.244

	State & Federal
Average state tax	0.5483

Alabama[4]	0.4515
Alaska[5]	0.3335
Arizona	0.434
Arkansas	0.472

California[4]	0.9356
Colorado	0.4584
Connecticut	0.683
Delaware	0.464
District of Columbia	0.479

Florida[4]	0.5937
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Georgia[4]	0.557
Hawaii[4]	0.429
Idaho	0.574

Illinois[4]	0.63
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Indiana	0.734
Iowa	0.569
Kansas	0.5143
Kentucky	0.474



	State & Federal
Louisiana	0.4533
Maine	0.5627
Maryland	0.6064
Massachusetts	0.5121
Michigan	0.69
Minnesota	0.53
Mississippi[4]	0.428
Missouri[4]	0.4182
Montana[4]	0.544
Nebraska	0.543
Nevada[4]	0.5215
New Hampshire	0.4823
New Jersey	0.7295
New Mexico	0.4728
New York[4]	0.5668
North Carolina	0.6085
North Dakota	0.4743
Ohio	0.524
Oklahoma	0.444
Oregon[4]	0.584
Pennsylvania	0.996

	State & Federal
Rhode Island	0.5852
South Carolina[4]	0.4515
South Dakota	0.544
Tennessee	0.498
Texas	0.444
Utah	0.5505
Vermont	0.564
Virginia	0.452
Washington[4]	0.7392
West Virginia	0.601
Wisconsin	0.573
Wyoming	0.484
American Samoa	
Guam	
Northern Mariana Islands	
Puerto Rico	
U.S. Virgin Islands	

1 This list includes rates of general clusive of county and local taxes. Rates are al**for general informational purposes only anfficial inform or guidance about motor fuel** tencies.

2 May include sales and/or use tax

3 Average of Total State taxes may

4 Local option taxes (LOTS) are allo

5 The State of Alaska suspended itsust 31, 2009.

Notes: Entries in blue indicate a ch

Questions concerning the infor

## Federal and state motor f

Updated February 2019

### Notes

#### Federal

Leaking Underground Storage Tank (LUST) fee: \$0.001/gal.

### Notes

#### Average state tax

	Inspection Fee (applies to all gasoline): \$0.02/gal. The Inspection Fee only applies to diesel fuel that is not subject to excise. Storage Tank Trust Fund Charge: \$0.01/gal. Wholesale Oil License fee: \$0.0075/gal on diesel fuel only. Local option taxes permitted.
Alabama[4]	
Alaska[5]	Refined Fuel Surcharge: \$0.0095/gal.
Arizona	"Use Class motor vehicle" diesel rate = \$0.26/gal; Storage Tank tax: \$0.01/gal.
Arkansas	Border Zone rates may apply (state excise rate will not be more than \$0.01/gal higher than the adjoining state's rate. See A.C.A. § 26-55-210 for details); Environmental Assurance fee: \$0.003/gal.
	2.25% state sales tax on gasoline, 13.00% state sales tax on diesel (prepaid rates for these sales taxes: gasoline \$0.06/gal; diesel \$0.31/gal). <b>Additional District sales taxes may apply.</b> State Underground Storage Tank fee (all products): \$0.02/gal. Oil Spill Prevention and Administration Fee (all products): \$0.065 per barrel (\$0.00155/gal).
California[4]	
Colorado	Environmental Response Surcharge (ERS Fee): \$75 per tanker load (8000 gallons) or \$0.009375 /gal on all motor fuels.
Connecticut	Petroleum Products Gross Earnings tax (PPGET): 8.1% on first sale of all products in the state. PPGET does not apply to products to be used as heating fuels or bunker fuels.
Delaware	DE Hazardous Substance: 0.9% tax on gross receipts from the sales of petroleum or petroleum products.
District of Columbia	
	The listed gasoline rate does not include additional local option taxes above the statewide minimum of \$0.05/gal. See <a href="http://floridarevenue.com/taxes/Documents/17B05-03_chart.pdf">http://floridarevenue.com/taxes/Documents/17B05-03_chart.pdf</a> for more information. Environmental taxes and other fees: Coastal Protection tax \$0.00048/gal; Water Quality tax \$0.00119/gal; Inland Protection tax \$0.01904/gal; Petroleum Inspection fee \$0.00125/gal on gasoline, kerosene and No. 1 fuel oil. Total of these additional taxes and fees: \$0.02196/gal for gasoline, \$0.02071/gal for diesel.
Florida[4]	
	Georgia Underground Storage Tank (GUST) fee on petro products: \$0.005/gal. The average retail price used for the Prepaid Local Tax (TSPLOST) changed as of 1/1/16; for more information, see <a href="https://dor.georgia.gov/motor-fuel-rates">https://dor.georgia.gov/motor-fuel-rates</a> .
Georgia[4]	
	In addition to State rates: Honolulu: \$0.165/gal; Maui: \$0.23/gal; Hawaii: \$0.19/gal; Kauai: \$0.17/gal.
Hawaii[4]	
	Environmental Response Tax \$0.025/gal.
Idaho	Petroleum Transfer Fee (all fuels): \$0.01/gal.
	"Part B", mandatory prepaid sales tax, aka "Tax Prepayment by Motor Fuel Retailers" (sales tax is 6.25%): \$0.16 /gal for gasoline, gasohol, and diesel. For biodiesel (1 to 10% blends), the prepaid rate is \$0.12/gal.
Illinois[4]	
	Underground Storage Tank tax: \$0.003/gal; Environmental Impact Fee: \$0.008/gal.
	The Gasoline Use Tax (formerly the prepaid sales tax) is considered the equivalent of the 7 percent sales tax that would be collected by a retail merchant and replaces the obligation of the retail merchant to collect the sales tax on the sale of gasoline. <b>The Gasoline Use Tax is calculated on a monthly basis</b> (see Departmental Notices for new rates). The rate is \$0.120 /gal as of 1/1/19. A 7% sales tax on diesel fuel no longer applies. Oil Inspection fee: \$0.01/gal.
Indiana	
	Rate for ethanol-blended gasoline: \$0.29/gal. Rate for B11 (or higher) diesel: \$0.295/gal. Environmental Protection Charge (EPC): Repealed as of 12/31/16 (\$0.01/gal on petroleum products).
Iowa	
	Environmental Assurance Fee: \$0.01/gal (only periodically in effect). Petroleum Product Inspection Fee: 0.015 cents per barrel (bbl = 50 gals) or \$0.0003/gal.
Kansas	
	Petroleum Storage Tank Environmental Assurance Fee: \$0.014/gal. Rates are calculated quarterly on the average wholesale price of fuel. Beginning July 1, 2016, rates are calculated and adjusted on an annual basis.
Kentucky	

## Notes

Louisiana	State Inspection fee (applies to all petroleum products): \$0.00125/gal. Motor Fuels Underground Storage Tank Trust Fund fee applies to gasoline, No. 1 diesel, No. 2 diesel, kerosene, and all aviation fuels (not to LPG): \$72 per 9000 gallon load (\$0.008/gal).
Maine	Maine Coastal and Inland Surface Oil Clean-up Fund fee (no longer in effect after July 3, 2015): \$0.03 per barrel (\$0.0007/gal) for all crude oil and refined oil, including #6 fuel oil, #2 fuel oil, kerosene, gasoline, jet fuel, diesel fuel and liquid asphalt. Ground Water Oil Clean-up Fund fees: \$0.59 per barrel (\$0.0140476/gal) of gasoline; \$0.28 per barrel (\$0.0067/gal) of refined petroleum products and their by-products (other than gasoline and #6 fuel oil), including #2 fuel oil, kerosene, jet fuel and diesel fuel; and \$0.04 per barrel of #6 fuel oil. Petroleum Marketing Fund Fee: \$0.40 per 10,000 gallons of home heating oil and motor fuel oil.
Maryland	CPI component \$0.021/gal as of 7/1/18, Sales and Use Tax Equivalent rate (SUTE) component \$0.097/gal as of 7/1/18 Oil transfer Fee: \$0.08 per barrel (\$0.0019/gal) of oil transferred into the State.
Massachusetts	Underground Storage Tank Petroleum Product Cleanup Fund Delivery fee: \$268.60 per 10k load (\$0.02686 /gal). Underground Storage Tank fee: \$250 per year, per tank. Uniform Oil Response +Prevention fee: \$0.05/barrel (\$0.0012/gal), all products.
Michigan	The January 2019 Prepaid Sales Tax rates on fuels: gasoline \$0.129 /gal; diesel fuel \$0.173 /gal. <b>NOTE:</b> The prepaid sales tax rates are calculated each month, see Revenue Administrative Bulletins (RABs) for current rates. Environmental protection regulatory fee: \$0.01/gal all products.
Minnesota	Petroleum Tank Release Cleanup Fee (only in effect from February 2018 through May 2018): \$20 per 1,000 gallons (\$0.02/gal). Inspection fee: \$1 for every 1,000 gallons received (\$0.001/gal).
Mississippi[4]	Seawall Tax: \$0.03/gal (gasoline only) in effect in Harrison, Hancock, and Jackson Counties. Environmental Protection Fee: \$0.004/gal. Underground Storage Tank fee: \$100 per tank per year.
Missouri[4]	Petroleum Inspection fee: \$0.035 per 50 gallons (\$0.0007/gal); Transport Load Fee \$28.00 per 8,000 gallons (\$0.0035 /gal).
Montana[4]	Petroleum Storage Tank Cleanup fee : \$0.0075/gal on gasoline, diesel and fuel oil, aviation gasoline, and (non-military use) jet fuel.
Nebraska	Petroleum Release Remedial Action fee: gasoline, gasohol, aviation gasoline, ethanol: \$0.009/gal; diesel, jet fuel, al others products: \$0.003/gal.
Nevada[4]	Additional county and local option taxes on motor fuels add \$0.05 to \$0.10/gal to the state rate (County mandatory: \$0.01/gal, County Option: \$0.04-\$0.9/gal). Petroleum Products Inspection Fee: \$0.00055/gal on gasoline; Clean-up Fee on gasoline, No. 1 and No. 2 distillates: \$0.0075/gal.
New Hampshire	Oil Discharge and Disposal Cleanup Fund fee: \$0.015/gal on gasoline and diesel fuels, excluding heating fuels. Oil Pollution Control Fund fee: \$0.00125/gal on all petroleum products except LPG and natural gas.
New Jersey	Petroleum Products Gross Receipts Tax - requires quarterly adjustment. As of 1/1/19: \$309 /gal for gasoline, \$0.350 /gal for diesel fuel. Spill Compensation and Control Act: \$0.023 per barrel (\$0.0005/gal) on all petroleum products.
New Mexico	Petroleum Products Loading fee: \$150 per 8000 gallon load on gasoline and special fuels (\$0.01875/gal). LOTS allowed, not in effect.
New York[4]	Petroleum Business Tax (13-A) - requires annual adjustment (gasoline \$0.177 /gal, diesel \$0.1595 /gal). Petroleum Testing Fee (gasoline): \$0.0005/gal. Additional sales taxes apply: State Sales Tax: \$0.08/gal (\$0.0875/gal in the Metropolitan Commuter Transportation District (MCTD)); local sales taxes also apply (some counties levy this in a cents-per-gallon manner.) Prepaid Sales Tax rates (see Publication 790, "Chart for Prepayment of Sales Tax on Motor Fuels"): \$0.160/gal, \$0.160/gal, \$0.150/gal for Regions 1, 2, 3, respectively. Oil Spill Prevention, Control, and Compensation License fee: \$0.0925/bbl plus a surcharge of \$0.0425/bbl, all petroleum products (\$0.003274/gal).
North Carolina	Gasoline and Oil Inspection fee: \$0.0025/gal on all motor fuels.
North Dakota	Inspection fee: \$0.00025/gal on gasoline, kerosene, tractor fuel, heating oil, or diesel fuel.
Ohio	
Oklahoma	Petroleum Storage Underground Tank Release fee: \$0.010/gal on gasoline, diesel fuel and blended fuel (gasohol, ethanol and fuel grade ethanol).
Oregon[4]	LOTS allowed and levied at the county and municipal levels. Petroleum load fee: \$7.00 per load (load = anything over 100 gals.)
Pennsylvania	A variable rate is calculated annually and replaced the OCS and Liquid Fuels Tax (see PA Bulletin for updated rate info). Underground Storage Tank Fund fee: \$0.011/gal. See PA Insurance Dept, Bureau of Special Funds, USTIF for UST fees.

## Notes

Rhode Island	Environmental Protection Regulatory fee (EPRF): \$0.01/gal. Uniform Oil Response and Prevention fee: \$0.05 cents per barrel (\$0.0012/gal).
South Carolina <sup>[4]</sup>	Inspection Fee: \$0.0025/gal; Environmental Impact Fee: \$0.005/gal.
South Dakota	Tank Inspection Fee: \$0.02/gal.
Tennessee	Special Privilege Tax: \$0.01/gal. Environmental Assurance fee: \$0.004/gal.
Texas	Petro products delivery fee varies on load size (applies to all petro products).
Utah	Environmental Assurance fee: \$0.0065/gal.
Vermont	Petroleum Distributor fee: \$0.01/gal. Motor Fuel Transportation Infrastructure Assessment (MFTIA) fee: gasoline \$0.0469 /gal.; diesel \$0.03/gal. Motor Fuel Tax Assessment (MFTA) applies to gasoline only: \$0.134/gal.
Virginia	Storage tank fee = \$0.006/gal. Wholesale Sales Tax: 2.1% on fuels sold in the Northern Virginia area and the Hampton Roads Planning District Commission area.
Washington <sup>[4]</sup>	Oil Spill Administration Tax: \$0.04 per barrel (\$0.0009523/gal). Oil Spill Response tax: \$0.01/bbl (\$0.000238/gal). Hazardous Substance tax: .007 times the w/s price of the substance. "Border Zone Area Motor Fuel Tax"
West Virginia	\$0.01/gal in counties bordering Canada.
Wisconsin	Excise tax \$0.205/gal, Consumers Sales and Service Tax: \$0.152/gal.
Wyoming	Petroleum Inspection fee: \$0.02/gal.
American Samoa	License Tax: \$0.01/gal.
Guam	Not subject to federal excise.
Northern Mariana Islands	Not subject to federal excise. Automotive Surcharge (gasoline): \$0.04/gal. Mass Transit Automotive Surcharge (diesel): \$0.04/gal.
Puerto Rico	Finished gasoline is subject to an additional \$15.50/bbl (\$0.369/gal) in taxes. Diesel fuel is also subject to an additional \$9.25/bbl (\$0.220/gal) in taxes. See 13 L.P.R.A. § 31626, 13 L.P.R.A. § 31627, and 13 L.P.R.A. § 31627a. Not subject to federal excise. ( This information revised March 2019 .)
U.S. Virgin Islands	Not subject to federal excise.

1 This list includes rates of general county and local taxes. Rates are al  
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**or guidance about motor fuel t**

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3 Average of Total State taxes may

4 Local option taxes (LOTS) are allo

5 The State of Alaska suspended its 2009.

Notes: Entries in blue indicate a cha

Questions concerning the infor

Federal and state motor fuels taxes[1]

Updated August 2018

	Gasoline			Diesel	
	Excise	LUST Fee	Total	Excise	LUST Fee
Federal	\$0.183	\$0.001	\$0.184	\$0.243	\$0.001

	Gasoline				Diesel		
	State tax	Other taxes & Fees[2]	Total State[3]	State & Federal	State tax	Other taxes & Fees[2]	Total State[3]
Average state tax	\$0.2433	\$0.0497	\$0.2862	\$0.4702	\$0.2598	\$0.0491	\$0.3021

Alabama[4]	0.18	0.01	0.19	0.374	0.19	0.0175	0.2075
Alaska[5]	0.08	0.0095	0.0895	0.2735	0.08	0.0095	0.0895
Arizona	0.18	0.01	0.19	0.374	0.18	0.01	0.19
Arkansas	0.215	0.003	0.218	0.402	0.225	0.003	0.228

California[4]	0.417	0.0816	0.4986	0.6826	0.36	0.3316	0.6916
Colorado	0.22	0.0125	0.2325	0.4165	0.205	0.0125	0.2175
Connecticut	0.25		0.25	0.434	0.439		0.439
Delaware	0.23		0.23	0.414	0.22		0.22
District of Columbia	0.235		0.235	0.419	0.235		0.235

Florida[4]	0.04	0.295	0.335	0.519	0.04	0.3037	0.3437
Georgia[4]	0.268	0.005	0.273	0.457	0.3	0.005	0.305
Hawaii[4]	0.16	0.025	0.185	0.369	0.16	0.025	0.185
Idaho	0.32	0.01	0.33	0.514	0.32	0.01	0.33

Illinois[4]	0.19	0.161	0.351	0.535	0.215	0.161	0.376
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Indiana	0.29	0.177	0.467	0.651	0.48	0.01	0.49
Iowa	0.307		0.307	0.491	0.325		0.325
Kansas	0.24	0.0103	0.2503	0.4343	0.26	0.0103	0.2703
Kentucky	0.246	0.014	0.26	0.444	0.216	0.014	0.23

	Gasoline				Diesel		
	State tax	Other taxes & Fees[2]	Total State[3]	State & Federal	State tax	Other taxes & Fees[2]	Total State[3]
Louisiana	0.2	0.0093	0.2093	0.3933	0.2	0.0093	0.2093
Maine	0.3	0.014	0.314	0.498	0.312	0.0067	0.3187
Maryland	0.256	0.0989	0.3549	0.5389	0.2635	0.0989	0.3624
Massachusetts	0.24	0.0274	0.2674	0.4514	0.24	0.0274	0.2674
Michigan	0.263	0.164	0.427	0.611	0.263	0.178	0.441
Minnesota	0.285	0.001	0.286	0.47	0.285	0.001	0.286
Mississippi[4]	0.18	0.004	0.184	0.368	0.18	0.004	0.184
Missouri[4]	0.17	0.0032	0.1732	0.3572	0.17	0.0032	0.1732
Montana[4]	0.315	0.0075	0.3225	0.5065	0.2925	0.0075	0.3
Nebraska	0.28	0.009	0.289	0.473	0.28	0.003	0.283
Nevada[4]	0.23	0.0081	0.2381	0.4221	0.27	0.0075	0.2775
New Hampshire	0.222	0.0163	0.2383	0.4223	0.222	0.0163	0.2383
New Jersey	0.105	0.2665	0.3715	0.5555	0.135	0.3075	0.4425
New Mexico	0.17	0.0188	0.1888	0.3728	0.21	0.0188	0.2288
New York[4]	0.08	0.2528	0.3328	0.5168	0.08	0.2348	0.3148
North Carolina	0.351	0.0025	0.3535	0.5375	0.351	0.0025	0.3535
North Dakota	0.23	0.0003	0.2303	0.4143	0.23	0.0003	0.2303
Ohio	0.28		0.28	0.464	0.28		0.28
Oklahoma	0.19	0.01	0.2	0.384	0.19	0.01	0.2
Oregon[4]	0.34		0.34	0.524	0.34		0.34
Pennsylvania	0.576	0.011	0.587	0.771	0.741	0.011	0.752

	Gasoline			Diesel			
	State tax	Other taxes & Fees[2]	Total State[3]	State & Federal	State tax	Other taxes & Fees[2]	Total State[3]
Rhode Island	0.33	0.0112	0.3412	0.5252	0.33	0.0112	0.3412
South Carolina[4]	0.2	0.0075	0.2075	0.3915	0.2	0.0075	0.2075
South Dakota	0.28	0.02	0.3	0.484	0.28	0.02	0.3
Tennessee	0.25	0.014	0.264	0.448	0.24	0.014	0.254
Texas	0.2		0.2	0.384	0.2		0.2
Utah	0.294	0.0065	0.3005	0.4845	0.294	0.0065	0.3005
Vermont	0.121	0.1912	0.3122	0.4962	0.28	0.04	0.32
Virginia	0.162	0.006	0.168	0.352	0.202	0.006	0.208
Washington[4]	0.494	0.0012	0.4952	0.6792	0.494	0.0012	0.4952
West Virginia	0.205	0.152	0.357	0.541	0.205	0.152	0.357
Wisconsin	0.309	0.02	0.329	0.513	0.309	0.02	0.329
Wyoming	0.23	0.01	0.24	0.424	0.23	0.01	0.24
American Samoa	0.35		0.35		0.315	0.035	0.35
Guam	0.15	0.04	0.19		0.14	0.04	0.18
Northern Mariana Islands	0.15		0.15		0.15		0.15
Puerto Rico	0.16		0.16		0.08		0.08
U.S. Virgin Islands	0.14		0.14		0.14		0.14

1 This list includes rates of general application (including, but not limited to, excise taxes, environmental taxes, special taxes, and inspection fees), excluding county and local taxes. Rates are also exclusive of any state taxes based on gross or net receipts. **The information included in this document is for informational purposes only and should not be construed as legal, tax, or other advice. Contact the appropriate state agencies for clarification or guidance about motor fuel taxes and fees.** State rates in effect as of [July 1, 2018](#). Sources: State and Territorial statutes and government agency websites.

2 May include sales and/or use taxes, inspection fees, environmental fees, or other charges.

3 Average of Total State taxes may not equal the sum due to rounding.

4 Local option taxes (LOTS) are allowed.

5 The State of Alaska suspended its motor fuels taxes on all fuel types and uses for a period of one year beginning September 1, 2008 and ending August 31, 2009.

Notes: Entries in [blue](#) indicate a change from the last edition of this table.

Questions concerning the information in this document may be directed to:

[maureen.klein@eia.gov](mailto:maureen.klein@eia.gov)



Federal and state motor f

Updated August 2018

	Total
Federal	\$0.244

	State & Federal
Average state tax	0.5461

Alabama[4]	0.4515
Alaska[5]	0.3335
Arizona	0.434
Arkansas	0.472

California[4]	0.9356
Colorado	0.4615
Connecticut	0.683
Delaware	0.464
District of Columbia	0.479

Florida[4]	0.5877
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Georgia[4]	0.549
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Hawaii[4]	0.429
Idaho	0.574

Illinois[4]	0.62
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Indiana	0.734
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Iowa	0.569
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Kansas	0.5143
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Kentucky	0.474
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	State & Federal
Louisiana	0.4533
Maine	0.5627
Maryland	0.6064
Massachusetts	0.5114
Michigan	0.685
Minnesota	0.53
Mississippi[4]	0.428
Missouri[4]	0.4172
Montana[4]	0.544
Nebraska	0.527
Nevada[4]	0.5215
New Hampshire	0.4823
New Jersey	0.6865
New Mexico	0.4728
New York[4]	0.5588
North Carolina	0.5975
North Dakota	0.4743
Ohio	0.524
Oklahoma	0.444
Oregon[4]	0.584
Pennsylvania	0.996

	State & Federal
Rhode Island	0.5852
<a href="#">South Carolina</a> [4]	0.4515
South Dakota	0.544
<a href="#">Tennessee</a>	0.498
Texas	0.444
Utah	0.5445
<a href="#">Vermont</a>	0.564
Virginia	0.452
Washington[4]	0.7392
West Virginia	0.601
Wisconsin	0.573
Wyoming	0.484
American Samoa	
<a href="#">Guam</a>	
Northern Mariana Islands	
Puerto Rico	
U.S. Virgin Islands	

1 This list includes rates of general inclusive of county and local taxes. Rates are **for general informational purposes only** and are not official information or guidance about motor fuel taxes.

2 May include sales and/or use taxes

3 Average of Total State taxes may

4 Local option taxes (LOTS) are allowed

5 The State of Alaska suspended its tax in 2009.

Notes: Entries in [blue](#) indicate a change

Questions concerning the information

## Federal and state motor f

Updated August 2018

### Notes

#### Federal

Leaking Underground Storage Tank (LUST) fee: \$0.001/gal.

### Notes

#### Average state tax

	Inspection Fee (applies to all gasoline): \$0.02/gal. The Inspection Fee only applies to diesel fuel that is not subject to excise. Storage Tank Trust Fund Charge: \$0.01/gal. Wholesale Oil License fee: \$0.0075/gal on diesel fuel only. Local option taxes permitted.
Alabama[4]	
Alaska[5]	Refined Fuel Surcharge: \$0.0095/gal.
Arizona	"Use Class motor vehicle" diesel rate = \$0.26/gal; Storage Tank tax: \$0.01/gal.
Arkansas	Border Zone rates may apply (state excise rate will not be more than \$0.01/gal higher than the adjoining state's rate. See A.C.A. § 26-55-210 for details); Environmental Assurance fee: \$0.003/gal.
	2.25% state sales tax on gasoline, 13.00% state sales tax on diesel (prepaid rates for these sales taxes: gasoline \$0.06 /gal; diesel \$0.31 /gal). <b>Additional District sales taxes may apply.</b> State Underground Storage Tank fee (all products): \$0.02/gal. Oil Spill Prevention and Administration Fee (all products): \$0.065 per barrel (\$0.00155/gal).
California[4]	
Colorado	Environmental Response Surcharge (ERS Fee): \$100 per tanker load (8000 gallons) or \$0.0125/gal on all motor fuels.
Connecticut	Petroleum Products Gross Earnings tax (PPGET): 8.1% on first sale of all products in the state. PPGET does not apply to products to be used as heating fuels or bunker fuels.
Delaware	DE Hazardous Substance: 0.9% tax on gross receipts from the sales of petroleum or petroleum products.
District of Columbia	
	The listed gasoline rate does not include additional local option taxes above the statewide minimum of \$0.05/gal. See <a href="http://floridarevenue.com/taxes/Documents/17B05-03_chart.pdf">http://floridarevenue.com/taxes/Documents/17B05-03_chart.pdf</a> for more information. Environmental taxes and other fees: Coastal Protection tax \$0.00048/gal; Water Quality tax \$0.00119/gal; Inland Protection tax \$0.01904/gal; Petroleum Inspection fee \$0.00125/gal on gasoline, kerosene and No. 1 fuel oil. Total of these additional taxes and fees: \$0.02196/gal for gasoline, \$0.02071/gal for diesel.
Florida[4]	
	Georgia Underground Storage Tank (GUST) fee on petro products: \$0.005/gal. The average retail price used for the Prepaid Local Tax (TSPLOST) changed as of 1/1/16; for more information, see <a href="https://dor.georgia.gov/motor-fuel-rates">https://dor.georgia.gov/motor-fuel-rates</a> .
Georgia[4]	
	In addition to State rates: Honolulu: \$0.165/gal; Maui: \$0.23/gal; Hawaii: \$0.19/gal; Kauai: \$0.17/gal.
Hawaii[4]	Environmental Response Tax \$0.025/gal.
Idaho	Petroleum Transfer Fee (all fuels): \$0.01/gal.
	"Part B", mandatory prepaid sales tax, aka "Tax Prepayment by Motor Fuel Retailers" (sales tax is 6.25%): \$0.15 /gal for gasoline, <a href="#">gasohol</a> , and diesel. For biodiesel (1 to 10% blends), the prepaid rate is \$0.12 /gal.
Illinois[4]	Underground Storage Tank tax: \$0.003/gal; Environmental Impact Fee: \$0.008/gal.
	The Gasoline Use Tax (formerly the prepaid sales tax) is considered the equivalent of the 7 percent sales tax that would be collected by a retail merchant and replaces the obligation of the retail merchant to collect the sales tax on the sale of gasoline. <b>The Gasoline Use Tax is calculated on a monthly basis</b> (see Departmental Notices for new rates). The rate is \$0.167 /gal as of 7/1/18. <a href="#">A 7% sales tax on diesel fuel no longer applies.</a> Oil Inspection fee: \$0.01/gal.
Indiana	
Iowa	Rate for ethanol-blended gasoline: \$0.29/gal. Rate for B11 (or higher) diesel: \$0.295/gal. Environmental Protection Charge (EPC): Repealed as of 12/31/16 (\$0.01/gal on petroleum products).
Kansas	Environmental Assurance Fee: \$0.01/gal (only periodically in effect). Petroleum Product Inspection Fee: 0.015 cents per barrel (bbl = 50 gals) or \$0.0003/gal.
Kentucky	Petroleum Storage Tank Environmental Assurance Fee: \$0.014/gal. Rates are calculated quarterly on the average wholesale price of fuel. Beginning July 1, 2016, rates are calculated and adjusted on an annual basis.

	Notes
Louisiana	State Inspection fee (applies to all petroleum products): \$0.00125/gal. Motor Fuels Underground Storage Tank Trust Fund fee applies to gasoline, No. 1 diesel, No. 2 diesel, kerosene, and all aviation fuels (not to LPG): \$72 per 9000 gallon load (\$0.008/gal).
Maine	Maine Coastal and Inland Surface Oil Clean-up Fund fee (no longer in effect after July 3, 2015): \$0.03 per barrel (\$0.0007/gal) for all crude oil and refined oil, including #6 fuel oil, #2 fuel oil, kerosene, gasoline, jet fuel, diesel fuel and liquid asphalt. Ground Water Oil Clean-up Fund fees: \$0.59 per barrel (\$0.0140476/gal) of gasoline; \$0.28 per barrel (\$0.0067/gal) of refined petroleum products and their by-products (other than gasoline and #6 fuel oil), including #2 fuel oil, kerosene, jet fuel and diesel fuel; and \$0.04 per barrel of #6 fuel oil. Petroleum Marketing Fund Fee: \$0.40 per 10,000 gallons of home heating oil and motor fuel oil.
Maryland	CPI component \$0.021 /gal as of 7/1/18, Sales and Use Tax Equivalent rate (SUTE) component \$0.097 /gal as of 7/1/18 Oil transfer Fee: \$0.08 per barrel (\$0.0019/gal) of oil transferred into the State.
Massachusetts	Underground Storage Tank Petroleum Product Cleanup Fund Delivery fee: \$262.26 per 10k load (\$0.026226/gal). Underground Storage Tank fee: \$250 per year, per tank. Uniform Oil Response +Prevention fee: \$0.05/barrel (\$0.0012/gal), all products.
Michigan	The July 2018 Prepaid Sales Tax rates on fuels: gasoline \$0.154 /gal; diesel fuel \$0.168 /gal. <b>NOTE:</b> The prepaid sales tax rates are calculated each month, see Revenue Administrative Bulletins (RABs) for current rates. Environmental protection regulatory fee: \$0.00875/gal all products.
Minnesota	Petroleum Tank Release Cleanup Fee (only in effect from February 2018 through May 2018): \$20 per 1,000 gallons (\$0.02/gal). Inspection fee: \$1 for every 1,000 gallons received (\$0.001/gal).
Mississippi[4]	Seawall Tax: \$0.03/gal (gasoline only) in effect in Harrison, Hancock, and Jackson Counties. Environmental Protection Fee: \$0.004/gal. Underground Storage Tank fee: \$100 per tank per year.
Missouri[4]	Petroleum Inspection fee: \$0.035 per 50 gallons (\$0.0007/gal); Transport Load Fee \$20.00 per 8,000 gallons (\$0.0025/gal).
Montana[4]	Petroleum Storage Tank Cleanup fee : \$0.0075/gal on gasoline, diesel and fuel oil, aviation gasoline, and (non-military use) jet fuel.
Nebraska	Petroleum Release Remedial Action fee: gasoline, gasohol, aviation gasoline, ethanol: \$0.009/gal; diesel, jet fuel, al others products: \$0.003/gal.
Nevada[4]	Additional county and local option taxes on motor fuels add \$0.05 to \$0.10/gal to the state rate (County mandatory: \$0.01/gal, County Option: \$0.04-\$0.9/gal). Petroleum Products Inspection Fee: \$0.00055/gal on gasoline; Clean-up Fee on gasoline, No. 1 and No. 2 distillates: \$0.0075/gal.
New Hampshire	Oil Discharge and Disposal Cleanup Fund fee: \$0.015/gal on gasoline and diesel fuels, excluding heating fuels. Oil Pollution Control Fund fee: \$0.00125/gal on all petroleum products except LPG and natural gas.
New Jersey	Petroleum Products Gross Receipts Tax - requires quarterly adjustment. As of 7/1/17: \$.226/gal for gasoline, \$0.307/gal for diesel fuel. Spill Compensation and Control Act: \$0.023 per barrel (\$0.0005/gal) on all petroleum products.
New Mexico	Petroleum Products Loading fee: \$150 per 8000 gallon load on gasoline and special fuels (\$0.01875/gal). LOTS allowed, not in effect.
New York[4]	Petroleum Business Tax (13-A) - requires annual adjustment (gasoline \$0.169/gal, diesel \$0.1515/gal). Petroleum Testing Fee (gasoline): \$0.0005/gal. Additional sales taxes apply: State Sales Tax: \$0.08/gal (\$0.0875/gal in the Metropolitan Commuter Transportation District (MCTD)); local sales taxes also apply (some counties levy this in a cents-per-gallon manner.) Prepaid Sales Tax rates (see Publication 790, "Chart for Prepayment of Sales Tax on Motor Fuels"): \$0.160/gal, \$0.160/gal, \$0.150/gal for Regions 1, 2, 3, respectively. Oil Spill Prevention, Control, and Compensation License fee: \$0.0925/bbl plus a surcharge of \$0.0425/bbl, all petroleum products (\$0.003274/gal).
North Carolina	Gasoline and Oil Inspection fee: \$0.0025/gal on all motor fuels.
North Dakota	Inspection fee: \$0.00025/gal on gasoline, kerosene, tractor fuel, heating oil, or diesel fuel.
Ohio	
Oklahoma	Petroleum Storage Underground Tank Release fee: \$0.010/gal on gasoline, diesel fuel and blended fuel (gasohol, ethanol and fuel grade ethanol).
Oregon[4]	LOTS allowed and levied at the county and municipal levels. Petroleum load fee: \$7.00 per load (load = anything over 100 gals.)
Pennsylvania	A variable rate is calculated annually and replaced the OCS and Liquid Fuels Tax (see PA Bulletin for updated rate info). Underground Storage Tank Fund fee: \$0.011/gal. See PA Insurance Dept, Bureau of Special Funds, USTIF for UST fees.

	Notes
Rhode Island	Environmental Protection Regulatory fee (EPRF): \$0.01/gal. Uniform Oil Response and Prevention fee: \$0.05 cents per barrel (\$0.0012/gal).
<a href="#">South Carolina</a> <sup>[4]</sup>	Inspection Fee: \$0.0025/gal; Environmental Impact Fee: \$0.005/gal.
South Dakota	Tank Inspection Fee: \$0.02/gal.
<a href="#">Tennessee</a>	Special Privilege Tax: \$0.01/gal. Environmental Assurance fee: \$0.004/gal.
Texas	Petro products delivery fee varies on load size (applies to all petro products).
Utah	Environmental Assurance fee: \$0.0065/gal.
<a href="#">Vermont</a>	Petroleum Distributor fee: \$0.01/gal. Motor Fuel Transportation Infrastructure Assessment (MFTIA) fee: gasoline <a href="#">\$0.0472</a> /gal.; diesel \$0.03/gal. Motor Fuel Tax Assessment (MFTA) applies to gasoline only: \$0.134/gal.
Virginia	Storage tank fee = \$0.006/gal. Wholesale Sales Tax: 2.1% on fuels sold in the Northern Virginia area and the Hampton Roads Planning District Commission area.
Washington <sup>[4]</sup>	Oil Spill Administration Tax: \$0.04 per barrel (\$0.0009523/gal). Oil Spill Response tax: \$0.01/bbl (\$0.000238/gal). Hazardous Substance tax: .007 times the w/s price of the substance. "Border Zone Area Motor Fuel Tax"
West Virginia	\$0.01/gal in counties bordering Canada.
Wisconsin	Excise tax \$0.205/gal, Consumers Sales and Service Tax: \$0.152/gal.
Wyoming	Petroleum Inspection fee: \$0.02/gal.
American Samoa	License Tax: \$0.01/gal.
<a href="#">Guam</a>	Not subject to federal excise.
Northern Mariana Islands	Not subject to federal excise. Automotive Surcharge (gasoline): \$0.04/gal. Mass Transit Automotive Surcharge (diesel): \$0.04/gal.
Puerto Rico	Not subject to federal excise.
U.S. Virgin Islands	Not subject to federal excise.

<sup>1</sup> This list includes rates of general county and local taxes. Rates are all for **informational purposes only and are not intended to provide or guidance about motor fuel taxes.**

<sup>2</sup> May include sales and/or use taxes.

<sup>3</sup> Average of Total State taxes may vary.

<sup>4</sup> Local option taxes (LOTS) are allowed.

<sup>5</sup> The State of Alaska suspended its motor fuel tax in 2009.

Notes: Entries in [blue](#) indicate a change.

Questions concerning the information on this page may be directed to [fueltax@hawaii.gov](#).

Federal and state motor fuels taxes[1]

Updated February 2018

	Gasoline			Diesel	
	Excise	LUST Fee	Total	Excise	LUST Fee
Federal	\$0.183	\$0.001	\$0.184	\$0.243	\$0.001

	Gasoline			Diesel		
	State tax	Other taxes & Fees[2]	Total State[3]	State tax	Other taxes & Fees[2]	Total State[3]
Average state tax	\$0.2418	\$0.0478	\$0.2831	\$0.2529	\$0.0469	\$0.2933

Alabama[4]	0.18	0.01	0.19	0.374	0.19	0.0175	0.2075
Alaska[5]	0.08	0.0095	0.0895	0.2735	0.08	0.0095	0.0895
Arizona	0.18	0.01	0.19	0.374	0.18	0.01	0.19
Arkansas	0.215	0.003	0.218	0.402	0.225	0.003	0.228

California[4]	0.417	0.0716	0.4886	0.6726	0.36	0.2716	0.6316
Colorado	0.22	0.0125	0.2325	0.4165	0.205	0.0125	0.2175
Connecticut	0.25		0.25	0.434	0.417		0.417
Delaware	0.23		0.23	0.414	0.22		0.22
District of Columbia	0.235		0.235	0.419	0.235		0.235

Florida[4]	0.04	0.295	0.335	0.519	0.04	0.3037	0.3437
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Georgia[4]	0.268	0.005	0.273	0.457	0.3	0.005	0.305
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Hawaii[4]	0.16	0.025	0.185	0.369	0.16	0.025	0.185
Idaho	0.32	0.01	0.33	0.514	0.32	0.01	0.33

Illinois[4]	0.19	0.151	0.341	0.525	0.215	0.151	0.366
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Indiana	0.28	0.146	0.426	0.61	0.26	0.01	0.27
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Iowa	0.305		0.305	0.489	0.325		0.325
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Kansas	0.24	0.0103	0.2503	0.4343	0.26	0.0103	0.2703
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Kentucky	0.246	0.014	0.26	0.444	0.216	0.014	0.23
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	Gasoline				Diesel		
	State tax	Other taxes & Fees[2]	Total State[3]	State & Federal	State tax	Other taxes & Fees[2]	Total State[3]
Louisiana	0.2	0.0093	0.2093	0.3933	0.2	0.0093	0.2093
Maine	0.3	0.014	0.314	0.498	0.312	0.0067	0.3187
Maryland	0.251	0.0889	0.3399	0.5239	0.2585	0.0889	0.3474
Massachusetts	0.24	0.0274	0.2674	0.4514	0.24	0.0274	0.2674
Michigan	0.263	0.145	0.408	0.592	0.263	0.161	0.424
Minnesota	0.285	0.001	0.286	0.47	0.285	0.001	0.286
Mississippi[4]	0.18	0.004	0.184	0.368	0.18	0.004	0.184
Missouri[4]	0.17	0.0032	0.1732	0.3572	0.17	0.0032	0.1732
Montana[4]	0.315	0.0075	0.3225	0.5065	0.2925	0.0075	0.3
Nebraska	0.284	0.009	0.293	0.477	0.284	0.003	0.287
Nevada[4]	0.23	0.0081	0.2381	0.4221	0.27	0.0075	0.2775
New Hampshire	0.222	0.0163	0.2383	0.4223	0.222	0.0163	0.2383
New Jersey	0.105	0.2665	0.3715	0.5555	0.135	0.3075	0.4425
New Mexico	0.17	0.0188	0.1888	0.3728	0.21	0.0188	0.2288
New York[4]	0.08	0.2528	0.3328	0.5168	0.08	0.2348	0.3148
North Carolina	0.351	0.0025	0.3535	0.5375	0.351	0.0025	0.3535
North Dakota	0.23	0.0003	0.2303	0.4143	0.23	0.0003	0.2303
Ohio	0.28		0.28	0.464	0.28		0.28
Oklahoma	0.16	0.01	0.17	0.354	0.13	0.01	0.14
Oregon[4]	0.34		0.34	0.524	0.34		0.34
Pennsylvania	0.576	0.011	0.587	0.771	0.741	0.011	0.752



	Gasoline				Diesel		
	State tax	Other taxes & Fees[2]	Total State[3]	State & Federal	State tax	Other taxes & Fees[2]	Total State[3]
Rhode Island	0.33	0.0112	0.3412	0.5252	0.33	0.0112	0.3412
South Carolina[4]	0.18	0.0075	0.1875	0.3715	0.18	0.0075	0.1875
South Dakota	0.28	0.02	0.3	0.484	0.28	0.02	0.3
Tennessee	0.24	0.014	0.254	0.438	0.21	0.014	0.224
Texas	0.2		0.2	0.384	0.2		0.2
Utah	0.294	0.0065	0.3005	0.4845	0.294	0.0065	0.3005
Vermont	0.121	0.1862	0.3072	0.4912	0.28	0.04	0.32
Virginia	0.162	0.006	0.168	0.352	0.202	0.006	0.208
Washington[4]	0.494	0.0012	0.4952	0.6792	0.494	0.0012	0.4952
West Virginia	0.205	0.152	0.357	0.541	0.205	0.152	0.357
Wisconsin	0.309	0.02	0.329	0.513	0.309	0.02	0.329
Wyoming	0.23	0.01	0.24	0.424	0.23	0.01	0.24
American Samoa	0.35		0.35		0.315	0.035	0.35
Guam	0.11	0.04	0.15		0.1	0.04	0.14
Northern Mariana Islands	0.15		0.15		0.15		0.15
Puerto Rico	0.16		0.16		0.08		0.08
U.S. Virgin Islands	0.14		0.14		0.14		0.14

1 This list includes rates of general application (including, but not limited to, excise taxes, environmental taxes, special taxes, and inspection fees), excluding county and local taxes. Rates are also exclusive of any state taxes based on gross or net receipts. **The information included in this document is for informational purposes only and should not be construed as legal, tax, or other advice. Contact the appropriate state agencies for clarification or guidance about motor fuel taxes and fees.** State rates in effect as of January 1, 2018. Sources: State and Territorial statutes and government agency websites.

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4 Local option taxes (LOTS) are allowed.

5 The State of Alaska suspended its motor fuels taxes on all fuel types and uses for a period of one year beginning September 1, 2008 and ending August 31, 2009.

Notes: Entries in blue indicate a change from the last edition of this table.

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[maureen.klein@eia.gov](mailto:maureen.klein@eia.gov)

Federal and state motor f

Updated February 2018

	Total
Federal	\$0.244

	State & Federal
Average state tax	0.5373

Alabama[4]	0.4515
Alaska[5]	0.3335
Arizona	0.434
Arkansas	0.472

California[4]	0.8756
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Colorado	0.4615
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Connecticut	0.661
Delaware	0.464
District of Columbia	0.479

Florida[4]	0.5877
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Georgia[4]	0.549
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Hawaii[4]	0.429
Idaho	0.574

Illinois[4]	0.61
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Indiana	0.514
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Iowa	0.569
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Kansas	0.5143
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Kentucky	0.474
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	State & Federal
Louisiana	0.4533
Maine	0.5627
Maryland	0.5914
Massachusetts	0.5114
Michigan	0.668
Minnesota	0.53
Mississippi[4]	0.428
Missouri[4]	0.4172
Montana[4]	0.544
Nebraska	0.531
Nevada[4]	0.5215
New Hampshire	0.4823
New Jersey	0.6865
New Mexico	0.4728
New York[4]	0.5588
North Carolina	0.5975
North Dakota	0.4743
Ohio	0.524
Oklahoma	0.384
Oregon[4]	0.584
Pennsylvania	0.996

	State & Federal
Rhode Island	0.5852
South Carolina[4]	0.4315
South Dakota	0.544
Tennessee	0.468
Texas	0.444
Utah	0.5445
Vermont	0.564
Virginia	0.452
Washington[4]	0.7392
West Virginia	0.601
Wisconsin	0.573
Wyoming	0.484
American Samoa	
Guam	
Northern Mariana Islands	
Puerto Rico	
U.S. Virgin Islands	

1 This list includes rates of general inclusive of county and local taxes. Rates are al**for general informational purposes only anfficial inform or guidance about motor fuel t**gencies.

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Notes: Entries in [blue](#) indicate a ch

Questions concerning the infor

## Federal and state motor f

Updated February 2018

### Notes

#### Federal

Leaking Underground Storage Tank (LUST) fee: \$0.001/gal.

### Notes

#### Average state tax

	Inspection Fee (applies to all gasoline): \$0.02/gal. The Inspection Fee only applies to diesel fuel that is not subject to excise. Storage Tank Trust Fund Charge: \$0.01/gal. Wholesale Oil License fee: \$0.0075/gal on diesel fuel only. LOTs arithmetic average = \$0.019/gal. No sales tax when excise is paid.
Alabama[4]	
Alaska[5]	Refined Fuel Surcharge: \$0.0095/gal.
Arizona	"Use Class motor vehicle" diesel rate = \$0.26/gal; Storage Tank tax: \$0.01/gal.
Arkansas	Border Zone rates may apply (state excise rate will not be more than \$0.01/gal higher than the adjoining state's rate. See A.C.A. § 26-55-210 for details); Environmental Assurance fee: \$0.003/gal.
	2.25% state sales tax on gasoline, 13.00% state sales tax on diesel (prepaid rates for these sales taxes: gasoline \$0.05/gal; diesel \$0.25 /gal). <b>Additional District sales taxes may apply.</b> State Underground Storage Tank fee (all products): \$0.02/gal. Oil Spill Prevention and Administration Fee (all products): \$0.065 per barrel (\$0.00155/gal).
California[4]	
Colorado	Environmental Response Surcharge (ERS Fee): \$100 per tanker load (8000 gallons) or \$0.0125 /gal on all motor fuels.
Connecticut	Petroleum Products Gross Earnings tax (PPGET): 8.1% on first sale of all products in the state. PPGET does not apply to products to be used as heating fuels or bunker fuels.
Delaware	DE Hazardous Substance: 0.9% tax on gross receipts from the sales of petroleum or petroleum products.
District of Columbia	
	The listed gasoline rate does not include additional local option taxes above the statewide minimum of \$0.05/gal. See <a href="http://floridarevenue.com/taxes/Documents/17B05-03_chart.pdf">http://floridarevenue.com/taxes/Documents/17B05-03_chart.pdf</a> for more information. Environmental taxes and other fees: Coastal Protection tax \$0.00048/gal; Water Quality tax \$0.00119/gal; Inland Protection tax \$0.01904/gal; Petroleum Inspection fee \$0.00125/gal on gasoline, kerosene and No. 1 fuel oil. Total of these additional taxes and fees: \$0.02196/gal for gasoline, \$0.02071/gal for diesel.
Florida[4]	
	Georgia Underground Storage Tank (GUST) fee on petro products: \$0.005/gal. The average retail price used for the Prepaid Local Tax (TSPLOST) changed as of 1/1/16; for more information, see <a href="https://dor.georgia.gov/motor-fuel-rates">https://dor.georgia.gov/motor-fuel-rates</a> .
Georgia[4]	
Hawaii[4]	In addition to State rates: Honolulu: \$0.165/gal; Maui: \$0.23/gal; Hawaii: \$0.15 /gal; Kauai: \$0.17/gal.
Idaho	Environmental Response Tax \$0.025/gal.
	Petroleum Transfer Fee (all fuels): \$0.01/gal.
	"Part B", mandatory prepaid sales tax, aka "Tax Prepayment by Motor Fuel Retailers" (sales tax is 6.25%): \$0.14 /gal for gasoline and diesel. For gasohol and biodiesel (1 to 10% blends), the prepaid rate is \$0.11 /gal.
Illinois[4]	Underground Storage Tank tax: \$0.003/gal; Environmental Impact Fee: \$0.008/gal.
	The Gasoline Use Tax (formerly the prepaid sales tax) is considered the equivalent of the 7 percent sales tax that would be collected by a retail merchant and replaces the obligation of the retail merchant to collect the sales tax on the sale of gasoline. <b>The Gasoline Use Tax is calculated on a monthly basis</b> (see Departmental Notices for new rates). The rate is \$0.136 /gal as of 1/1/18. <b>A 7% sales tax applies at the pump to retail, on-highway use diesel before state and federal excise taxes are applied</b> . Oil Inspection fee: \$0.01/gal.
Indiana	
Iowa	Rate for ethanol-blended gasoline: \$0.29/gal. Rate for B11 (or higher) diesel: \$0.295/gal. Environmental Protection Charge (EPC): Repealed as of 12/31/16 (\$0.01/gal on petroleum products).
Kansas	Environmental Assurance Fee: \$0.01/gal (only periodically in effect). Petroleum Product Inspection Fee: 0.015 cents per barrel (bbl = 50 gals) or \$0.0003/gal.
Kentucky	Petroleum Storage Tank Environmental Assurance Fee: \$0.014/gal. Rates are calculated quarterly on the average wholesale price of fuel. Beginning July 1, 2016, rates are calculated and adjusted on an annual basis.

## Notes

Louisiana	State Inspection fee (applies to all petroleum products): \$0.00125/gal. Motor Fuels Underground Storage Tank Trust Fund fee applies to gasoline, No. 1 diesel, No. 2 diesel, kerosene, and all aviation fuels (not to LPG): \$72 per 9000 gallon load (\$0.008/gal).
Maine	Maine Coastal and Inland Surface Oil Clean-up Fund fee (no longer in effect after July 3, 2015): \$0.03 per barrel (\$0.0007/gal) for all crude oil and refined oil, including #6 fuel oil, #2 fuel oil, kerosene, gasoline, jet fuel, diesel fuel and liquid asphalt. Ground Water Oil Clean-up Fund fees: \$0.59 per barrel (\$0.0140476/gal) of gasoline; \$0.28 per barrel (\$0.0067/gal) of refined petroleum products and their by-products (other than gasoline and #6 fuel oil), including #2 fuel oil, kerosene, jet fuel and diesel fuel; and \$0.04 per barrel of #6 fuel oil. Petroleum Marketing Fund Fee: \$0.40 per 10,000 gallons of home heating oil and motor fuel oil.
Maryland	CPI component \$0.016/gal as of 7/1/17, Sales and Use Tax Equivalent rate (SUTE) component \$0.087/gal as of 7/1/17 Oil transfer Fee: \$0.08 per barrel (\$0.0019/gal) of oil transferred into the State.
Massachusetts	Underground Storage Tank Petroleum Product Cleanup Fund Delivery fee: \$262.26 per 10k load (\$0.026226 /gal). Underground Storage Tank fee: \$250 per year, per tank. Uniform Oil Response +Prevention fee: \$0.05/barrel (\$0.0012/gal), all products.
Michigan	The January 2018 Prepaid Sales Tax rates on fuels: gasoline \$0.135 /gal; diesel fuel \$0.151 /gal. <b>NOTE:</b> The prepaid sales tax rates are calculated each month, see Revenue Administrative Bulletins (RABs) for current rates.
Minnesota	Environmental protection regulatory fee: \$0.00875/gal all products.
Mississippi[4]	Petroleum Tank Release Cleanup Fee (only in effect from February 2018 through May 2018 ): \$20 per 1,000 gallons (\$0.02 /gal). Inspection fee: \$1 for every 1,000 gallons received (\$0.001/gal).
Missouri[4]	Seawall Tax: \$0.03/gal (gasoline only) in effect in Harrison, Hancock, and Jackson Counties. Environmental Protection Fee: \$0.004/gal. Underground Storage Tank fee: \$100 per tank per year.
Montana[4]	Petroleum Inspection fee: \$0.035 per 50 gallons (\$0.0007 /gal); Transport Load Fee \$20.00 per 8,000 gallons (\$0.0025/gal).
Nebraska	Petroleum Storage Tank Cleanup fee : \$0.0075/gal on gasoline, diesel and fuel oil, aviation gasoline, and (non-military use) jet fuel.
Nevada[4]	Petroleum Release Remedial Action fee: gasoline, gasohol, aviation gasoline, ethanol: \$0.009/gal; diesel, jet fuel, al others products: \$0.003/gal.
New Hampshire	Additional county and local option taxes on motor fuels add \$0.05 to \$0.10/gal to the state rate (County mandatory: \$0.01/gal, County Option: \$0.04-\$0.9/gal). Petroleum Products Inspection Fee: \$0.00055/gal on gasoline; Clean-up Fee on gasoline, No. 1 and No. 2 distillates: \$0.0075/gal.
New Jersey	Oil Discharge and Disposal Cleanup Fund fee: \$0.015/gal on gasoline and diesel fuels, excluding heating fuels. Oil Pollution Control Fund fee: \$0.00125/gal on all petroleum products except LPG and natural gas.
New Mexico	Petroleum Products Gross Receipts Tax - requires quarterly adjustment. As of 7/1/17: \$.226/gal for gasoline, \$0.307/gal for diesel fuel. Spill Compensation and Control Act: \$0.023 per barrel (\$0.0005/gal) on all petroleum products.
New York[4]	Petroleum Products Loading fee: \$150 per 8000 gallon load on gasoline and special fuels (\$0.01875/gal). LOTS allowed, not in effect.
North Carolina	Petroleum Business Tax (13-A) - requires annual adjustment ( gasoline \$0.169 /gal, diesel \$0.1515 /gal). Petroleum Testing Fee (gasoline): \$0.0005/gal. Additional sales taxes apply: State Sales Tax: \$0.08/gal (\$0.0875/gal in the Metropolitan Commuter Transportation District (MCTD)); local sales taxes also apply (some counties levy this in a cents-per-gallon manner.) Prepaid Sales Tax rates (see Publication 790, "Chart for Prepayment of Sales Tax on Motor Fuels"): \$0.160 /gal, \$0.160 /gal, \$0.150 /gal for Regions 1, 2, 3, respectively. Oil Spill Prevention, Control, and Compensation License fee: \$0.0925/bbl plus a surcharge of \$0.0425/bbl, all petroleum products (\$0.003274/gal).
North Dakota	Gasoline and Oil Inspection fee: \$0.0025/gal on all motor fuels.
Ohio	Inspection fee: \$0.00025/gal on gasoline, kerosene, tractor fuel, heating oil, or diesel fuel.
Oklahoma	Petroleum Storage Underground Tank Release fee: \$0.010/gal on gasoline, diesel fuel and blended fuel (gasohol, ethanol and fuel grade ethanol).
Oregon[4]	LOTS allowed and levied at the county and municipal levels. Petroleum load fee: \$7.00 per load (load = anything over 100 gals.)
Pennsylvania	A variable rate is calculated annually and replaced the OCS and Liquid Fuels Tax (see PA Bulletin for updated rate info). Underground Storage Tank Fund fee: \$0.011/gal. See PA Insurance Dept, Bureau of Special Funds, USTIF for UST fees.

	Notes
Rhode Island	Environmental Protection Regulatory fee (EPRF): \$0.01/gal. Uniform Oil Response and Prevention fee: \$0.05 cents per barrel (\$0.0012/gal).
South Carolina[4]	Inspection Fee: \$0.0025/gal; Environmental Impact Fee: \$0.005/gal.
South Dakota	Tank Inspection Fee: \$0.02/gal.
Tennessee	Special Privilege Tax: \$0.01/gal. Environmental Assurance fee: \$0.004/gal.
Texas	Petro products delivery fee varies on load size (applies to all petro products).
Utah	Environmental Assurance fee: \$0.0065/gal.
Vermont	Petroleum Distributor fee: \$0.01/gal. Motor Fuel Transportation Infrastructure Assessment (MFTIA) fee: gasoline \$0.0422 /gal.; diesel \$0.03/gal. Motor Fuel Tax Assessment (MFTA) applies to gasoline only: \$0.134/gal.
Virginia	Storage tank fee = \$0.006/gal. Wholesale Sales Tax: 2.1% on fuels sold in the Northern Virginia area and the Hampton Roads Planning District Commission area.
Washington[4]	Oil Spill Administration Tax: \$0.04 per barrel (\$0.0009523/gal). Oil Spill Response tax: \$0.01/bbl (\$0.000238/gal). Hazardous Substance tax: .007 times the w/s price of the substance. "Border Zone Area Motor Fuel Tax" \$0.01/gal in counties bordering Canada.
West Virginia	Excise tax \$0.205/gal, Consumers Sales and Service Tax: \$0.152/gal.
Wisconsin	Petroleum Inspection fee: \$0.02/gal.
Wyoming	License Tax: \$0.01/gal.
American Samoa	Not subject to federal excise.
Guam	Not subject to federal excise. Automotive Surcharge (gasoline): \$0.04/gal. Mass Transit Automotive Surcharge (diesel): \$0.04/gal.
Northern Mariana Islands	Not subject to federal excise.
Puerto Rico	Not subject to federal excise.
U.S. Virgin Islands	Not subject to federal excise.

1 This list includes rates of general county and local taxes. Rates are al  
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2 May include sales and/or use tax

3 Average of Total State taxes may

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5 The State of Alaska suspended its 2009.

Notes: Entries in [blue](#) indicate a ch

Questions concerning the inform

Federal and state motor fuels taxes[1]

Updated August 2017

	Gasoline			Diesel	
	Excise	LUST Fee	Total	Excise	LUST Fee
Federal	\$0.183	\$0.001	\$0.184	\$0.243	\$0.001

	Gasoline				Diesel		
	State tax	Other taxes & Fees[2]	Total State[3]	State & Federal	State tax	Other taxes & Fees[2]	Total State[3]
Average state tax	\$0.2383	\$0.0466	\$0.2785	\$0.4625	\$0.2481	\$0.0442	\$0.2862

Alabama[4]	0.18	0.01	0.19	0.374	0.19	0.0175	0.2075
Alaska	0.08	0.0095	0.0895	0.2735	0.08	0.0095	0.0895
Arizona	0.18	0.01	0.19	0.374	0.18	0.01	0.19
Arkansas	0.215	0.003	0.218	0.402	0.225	0.003	0.228

California[4]	0.297	0.0716	0.3686	0.5526	0.16	0.2016	0.3616
Colorado	0.22	0.0094	0.2294	0.4134	0.205	0.0094	0.2144
Connecticut	0.25		0.25	0.434	0.417		0.417
Delaware	0.23		0.23	0.414	0.22		0.22
District of Columbia	0.235		0.235	0.419	0.235		0.235

Florida[4]	0.04	0.29	0.33	0.514	0.04	0.2987	0.3387
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Georgia[4]	0.263	0.005	0.268	0.452	0.294	0.005	0.299
Hawaii[4]	0.16	0.025	0.185	0.369	0.16	0.025	0.185
Idaho	0.32	0.01	0.33	0.514	0.32	0.01	0.33

Illinois[4]	0.19	0.141	0.331	0.515	0.215	0.141	0.356
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Indiana	0.28	0.138	0.418	0.602	0.28	0.01	0.29
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Iowa	0.305		0.305	0.489	0.325		0.325
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Kansas	0.24	0.0103	0.2503	0.4343	0.26	0.0103	0.2703
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Kentucky	0.246	0.014	0.26	0.444	0.216	0.014	0.23
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Louisiana	0.2	0.0093	0.2093	0.3933	0.2	0.0093	0.2093
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	Gasoline			Diesel			
	State tax	Other taxes & Fees[2]	Total State[3]	State & Federal	State tax	Other taxes & Fees[2]	Total State[3]
Alabama	0.28	0.014	0.294	0.498	0.312	0.0067	0.3187
Alaska	0.251	0.0889	0.3399	0.5239	0.2585	0.0889	0.3474
Arizona	0.24	0.0269	0.2669	0.4509	0.24	0.0269	0.2669
Arkansas	0.263	0.1308	0.3938	0.5778	0.263	0.1378	0.4008
California	0.285	0.001	0.286	0.47	0.285	0.001	0.286
Colorado	0.18	0.004	0.184	0.368	0.18	0.004	0.184
Connecticut	0.17	0.0032	0.1732	0.3572	0.17	0.0032	0.1732
Delaware	0.315	0.0075	0.3225	0.5065	0.2925	0.0075	0.3
District of Columbia	0.27	0.009	0.279	0.463	0.27	0.003	0.273
Florida	0.23	0.0081	0.2381	0.4221	0.27	0.0075	0.2775
Georgia	0.222	0.0163	0.2383	0.4223	0.222	0.0163	0.2383
Hawaii	0.105	0.2665	0.3715	0.5555	0.135	0.3075	0.4425
Idaho	0.17	0.0188	0.1888	0.3728	0.21	0.0188	0.2288
Illinois	0.28	0.0003	0.2803	0.464	0.28	0.0003	0.2803
Indiana	0.08	0.2458	0.3258	0.5098	0.08	0.2278	0.3078
Iowa	0.343	0.0025	0.3455	0.5295	0.343	0.0025	0.3455
Kansas	0.23	0.0003	0.2303	0.4143	0.23	0.0003	0.2303
Kentucky	0.28		0.28	0.464	0.28		0.28
Louisiana	0.16	0.01	0.17	0.354	0.13	0.01	0.14
Maine	0.3		0.3	0.484	0.3		0.3
Maryland	0.582	0.011	0.593	0.777	0.747	0.011	0.758
Massachusetts	0.33	0.0112	0.3412	0.5252	0.33	0.0112	0.3412
Michigan	0.18	0.0075	0.1875	0.3715	0.18	0.0075	0.1875

	Gasoline			Diesel			
	State tax	Other taxes & Fees[2]	Total State[3]	State & Federal	State tax	Other taxes & Fees[2]	Total State[3]
South Dakota	0.28	0.02	0.3	0.484	0.28	0.02	0.3
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Texas	0.2		0.2	0.384	0.2		0.2
Utah	0.294	0.0065	0.3005	0.4845	0.294	0.0065	0.3005
Vermont	0.121	0.1836	0.3046	0.4886	0.28	0.04	0.32
Virginia	0.162	0.006	0.168	0.352	0.202	0.006	0.208
Washington[4]	0.494	0.0012	0.4952	0.6792	0.494	0.0012	0.4952
West Virginia	0.205	0.152	0.357	0.541	0.205	0.152	0.357
Wisconsin	0.309	0.02	0.329	0.513	0.309	0.02	0.329
Wyoming	0.23	0.01	0.24	0.424	0.23	0.01	0.24
American Samoa	0.35		0.35		0.315	0.035	0.35
Guam	0.11	0.04	0.15		0.1	0.04	0.14
Northern Mariana Islands	0.15		0.15		0.15		0.15
Puerto Rico	0.16		0.16		0.08		0.08
U.S. Virgin Islands	0.14		0.14		0.14		0.14

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Federal and state motor fi

Updated August 2017

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	State & Federal
Average state tax	0.5302

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Alaska	0.3335
Arizona	0.434
Arkansas	0.472

California[4]	0.6056
Colorado	0.4584
Connecticut	0.661
Delaware	0.464
District of Columbia	0.479

Florida[4]	0.5827
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Georgia[4]	0.543
Hawaii[4]	0.429
Idaho	0.574

Illinois[4]	0.6
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Indiana	0.534
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Iowa	0.569
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Kansas	0.5143
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Kentucky	0.474
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Louisiana	0.4533
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	State & Federal
Maine	0.5627
Maryland	0.5914
Massachusetts	0.5109
Michigan	0.6448
Minnesota	0.53
Mississippi[4]	0.428
Missouri[4]	0.4172
Montana[4]	0.544
Nebraska	0.517
Nevada[4]	0.5215
New Hampshire	0.4823
New Jersey	0.6865
New Mexico	0.4728
New York[4]	0.5518
North Carolina	0.5895
North Dakota	0.4743
Ohio	0.524
Oklahoma	0.384
Oregon[4]	0.544
Pennsylvania	1.002
Rhode Island	0.5852
South Carolina[4]	0.4315

	State & Federal
South Dakota	0.544
Tennessee	0.468
Texas	0.444
Utah	0.5445
Vermont	0.564
Virginia	0.452
Washington[4]	0.7392
West Virginia	0.601
Wisconsin	0.573
Wyoming	0.484
American Samoa	
Guam	
Northern Mariana Islands	
Puerto Rico	
U.S. Virgin Islands	

1 This list includes rates of general inclusive of county and local taxes. Rates are al**for general informational purposes only anfficial inform or guidance about motor fuel t**ies.

2 May include sales and/or use tax

3 Average of Total State taxes may

4 Local option taxes (LOTS) are allo

5 The State of Alaska suspended itsust 31, 2009.

Notes: Entries in [blue](#) indicate a ch

Questions concerning the inforr

## Federal and state motor f

Updated August 2017

### Notes

#### Federal

Leaking Underground Storage Tank (LUST) fee: \$0.001/gal.

### Notes

#### Average state tax

	Inspection Fee (applies to all gasoline): \$0.02/gal. The Inspection Fee only applies to diesel fuel that is not subject to excise. Storage Tank Trust Fund Charge: \$0.01/gal. Wholesale Oil License fee: \$0.0075/gal on diesel fuel only. LOTs arithmetic average = \$0.019/gal. No sales tax when excise is paid.
Alabama[4]	
Alaska	Refined Fuel Surcharge: \$0.0095/gal.
Arizona	"Use Class motor vehicle" diesel rate = \$0.26/gal; Storage Tank tax: \$0.01/gal.
Arkansas	Border Zone rates may apply (state excise rate will not be more than \$0.01/gal higher than the adjoining state's rate. See A.C.A. § 26-55-210 for details); Environmental Assurance fee: \$0.003/gal.
	2.25% state sales tax on gasoline, 9.00% state sales tax on diesel (prepaid rates for these sales taxes: gasoline \$0.05/gal; diesel \$0.180 /gal). <b>Additional District sales taxes may apply.</b> State Underground Storage Tank fee (all products): \$0.02/gal. Oil Spill Prevention and Administration Fee (all products): \$0.065 per barrel (\$0.00155/gal). <b>California will apply revised excise and sales tax rates, effective November 1, 2017.</b> See <a href="http://www.boe.ca.gov/pdf/I500.pdf">http://www.boe.ca.gov/pdf/I500.pdf</a> for more information.
California[4]	
	Environmental Response Surcharge (ERS Fee): \$75 per tanker load (8000 gallons) or \$0.0094 /gal on all motor fuels.
Colorado	Petroleum Products Gross Earnings tax (PPGET): 8.1% on first sale of all products in the state. PPGET does not apply to products to be used as heating fuels or bunker fuels.
Connecticut	
Delaware	DE Hazardous Substance: 0.9% tax on gross receipts from the sales of petroleum or petroleum products.
District of Columbia	
	The listed gasoline rate does not include additional local option taxes above the statewide minimum of \$0.05/gal. See <a href="http://dor.myflorida.com/dor/tips/pdf/14b05-01_chart.pdf">http://dor.myflorida.com/dor/tips/pdf/14b05-01_chart.pdf</a> for more information. Environmental taxes and other fees: Coastal Protection tax \$0.00048/gal; Water Quality tax \$0.00119/gal; Inland Protection tax \$0.01904/gal; Petroleum Inspection fee \$0.00125/gal on gasoline, kerosene and No. 1 fuel oil. Total of these additional taxes and fees: \$0.02196/gal for gasoline, \$0.02071/gal for diesel.
Florida[4]	
	Georgia Underground Storage Tank (GUST) fee on petro products: \$0.005/gal. The average retail price used for the Prepaid Local Tax (TSPLOST) changed as of 1/1/16; for more information, see <a href="https://dor.georgia.gov/motor-fuel-rates">https://dor.georgia.gov/motor-fuel-rates</a>
Georgia[4]	
	In addition to State rates: Honolulu: \$0.165/gal; Maui: \$0.23/gal; <b>Hawaii:</b> \$0.088/gal (\$0.15/gal as of Aug. 1, 2017); Kauai: \$0.17/gal. Environmental Response Tax \$0.025/gal.
Hawaii[4]	
Idaho	Petroleum Transfer Fee (all fuels): \$0.01/gal.
	"Part B", mandatory prepaid sales tax, aka "Tax Prepayment by Motor Fuel Retailers" (sales tax is 6.25%): \$0.13 /gal for gasoline and diesel. For gasohol and biodiesel (1 to 10% blends), the prepaid rate is \$0.10/gal.
Illinois[4]	
	Underground Storage Tank tax: \$0.003/gal; Environmental Impact Fee: \$0.008/gal. The Gasoline Use Tax (formerly the prepaid sales tax) is considered the equivalent of the 7 percent sales tax that would be collected by a retail merchant and replaces the obligation of the retail merchant to collect the sales tax on the sale of gasoline. <b>The Gasoline Use Tax is calculated on a monthly basis</b> (see Departmental Notices for new rates). The rate is \$0.128 /gal as of 7/1/17. <b>A 7% sales tax applies at the pump to retail, on-highway use diesel before state and federal excise taxes are applied</b> . Oil Inspection fee: \$0.01/gal.
Indiana	
	Rate for ethanol-blended gasoline: \$0.29/gal. Rate for B11 (or higher) diesel: \$0.295/gal. Environmental Protection Charge (EPC): Repealed as of 12/31/16 (\$0.01/gal on petroleum products).
Iowa	
	Environmental Assurance Fee: \$0.01 /gal ( <b>only periodically in effect</b> ). Petroleum Product Inspection Fee: 0.015 cents per barrel (bbl = 50 gals) or \$0.0003/gal.
Kansas	
	Petroleum Storage Tank Environmental Assurance Fee: \$0.014/gal. Rates are calculated quarterly on the average wholesale price of fuel. Beginning July 1, 2016, rates are calculated and adjusted on an annual basis.
Kentucky	
	State Inspection fee (applies to all petroleum products): \$0.00125/gal. Motor Fuels Underground Storage Tank Trust Fund fee applies to gasoline, No. 1 diesel, No. 2 diesel, kerosene, and all aviation fuels (not to LPG): \$72 per 9000 gallon load (\$0.008/gal).
Louisiana	

## Notes

	Maine Coastal and Inland Surface Oil Clean-up Fund fee (no longer in effect after July 3, 2015): \$0.03 per barrel (\$0.0007/gal) for all crude oil and refined oil, including #6 fuel oil, #2 fuel oil, kerosene, gasoline, jet fuel, diesel fuel and liquid asphalt. Ground Water Oil Clean-up Fund fees: \$0.59 per barrel (\$0.0140476/gal) of gasoline; \$0.28 per barrel (\$0.0067/gal) of refined petroleum products and their by-products (other than gasoline and #6 fuel oil), including #2 fuel oil, kerosene, jet fuel and diesel fuel; and \$0.04 per barrel of #6 fuel oil. Petroleum Marketing Fund Fee: \$0.40 per 10,000 gallons of home heating oil and motor fuel oil.
Maine	
Maryland	CPI component \$0.016/gal as of 7/1/17, Sales and Use Tax Equivalent rate (SUTE) component \$0.087/gal as of 7/1/17 Oil transfer Fee: \$0.08 per barrel (\$0.0019/gal) of oil transferred into the State.
	Underground Storage Tank Petroleum Product Cleanup Fund Delivery fee: \$257.15 per 10k load (\$0.025715/gal).
Massachusetts	Underground Storage Tank fee: \$250 per year, per tank. Uniform Oil Response +Prevention fee: \$0.05/barrel (\$0.0012/gal), all products.
	The July 2017 Prepaid Sales Tax rates on fuels: gasoline \$0.122 /gal; diesel fuel\$0.129 /gal. <b>NOTE:</b> The prepaid sales tax rates are calculated each month, see Revenue Administrative Bulletins (RABs) for current rates.
Michigan	Environmental protection regulatory fee: \$0.00875/gal all products.
Minnesota	Petroleum Tank Release Cleanup Fee (not currently in effect): \$20 per 1,000 gallons (\$0.02/gal). Inspection fee: \$1 for every 1,000 gallons received (\$0.001/gal).
Mississippi[4]	Seawall Tax: \$0.03/gal (gasoline only) in effect in Harrison, Hancock, and Jackson Counties. Environmental Protection Fee: \$0.004/gal. Underground Storage Tank fee: \$100 per tank per year.
Missouri[4]	Petroleum Inspection fee: \$0.035 per 50 gallons (\$0.0007 /gal); Transport Load Fee \$20.00 per 8,000 gallons (\$0.0025/gal).
Montana[4]	Petroleum Storage Tank Cleanup fee : \$0.0075/gal on gasoline, diesel and fuel oil, aviation gasoline, and (non-military use) jet fuel.
Nebraska	Petroleum Release Remedial Action fee: gasoline, gasohol, aviation gasoline, ethanol: \$0.009/gal; diesel, jet fuel, al others products: \$0.003/gal.
	Additional county and local option taxes on motor fuels add \$0.05 to \$0.10/gal to the state rate (County mandatory: \$0.01/gal, County Option: \$0.04-\$0.9/gal). Petroleum Products Inspection Fee: \$0.00055/gal on gasoline; Clean-up Fee on gasoline, No. 1 and No. 2 distillates: \$0.0075/gal.
Nevada[4]	
New Hampshire	Oil Discharge and Disposal Cleanup Fund fee: \$0.015/gal on gasoline and diesel fuels, excluding heating fuels. Oil Pollution Control Fund fee: \$0.00125/gal on all petroleum products except LPG and natural gas.
	Petroleum Products Gross Receipts Tax - requires quarterly adjustment. As of 7/1/17: \$.226/gal for gasoline, \$0.307 /gal for diesel fuel. Spill Compensation and Control Act: \$0.023 per barrel (\$0.0005/gal) on all petroleum products.
New Jersey	
	Petroleum Products Loading fee: \$150 per 8000 gallon load on gasoline and special fuels (\$0.01875/gal). LOTS allowed, not in effect.
New Mexico	
	Petroleum Business Tax (13-A) - requires annual adjustment (gasoline \$0.162/gal, diesel \$0.1445/gal). Petroleum Testing Fee (gasoline): \$0.0005/gal. Additional sales taxes apply: State Sales Tax: \$0.08/gal (\$0.0875/gal in the Metropolitan Commuter Transportation District (MCTD)); local sales taxes also apply (some counties levy this in a cents-per-gallon manner.) Prepaid Sales Tax rates (see Publication 790, "Chart for Prepayment of Sales Tax on Motor Fuels"): \$0.175/gal, \$0.21/gal, \$0.16/gal for Regions 1, 2, 3, respectively. Oil Spill Prevention, Control, and Compensation License fee: \$0.0925 /bbl plus a surcharge of \$0.0425/bbl, all petroleum products (\$0.003274/gal).
New York[4]	
North Carolina	Gasoline and Oil Inspection fee: \$0.0025/gal on all motor fuels.
North Dakota	Inspection fee: \$0.00025/gal on gasoline, kerosene, tractor fuel, heating oil, or diesel fuel.
Ohio	
	Petroleum Storage Underground Tank Release fee: \$0.010/gal on gasoline, diesel fuel and blended fuel (gasohol, ethanol and fuel grade ethanol).
Oklahoma	
	LOTS allowed and levied at the county and municipal levels. Petroleum load fee: \$7.00 per load (load = anything over 100 gals.)
Oregon[4]	
	A variable rate is calculated annually and replaced the OCS and Liquid Fuels Tax (see PA Bulletin for updated rate info). Underground Storage Tank Fund fee: \$0.011/gal. See PA Insurance Dept, Bureau of Special Funds, USTIF for UST fees.
Pennsylvania	
	Environmental Protection Regulatory fee (EPRF): \$0.01/gal. Uniform Oil Response and Prevention fee: \$0.05 cents per barrel (\$0.0012/gal).
Rhode Island	
South Carolina[4]	Inspection Fee: \$0.0025/gal; Environmental Impact Fee: \$0.005/gal.

## Notes

South Dakota	Tank Inspection Fee: \$0.02/gal.
Tennessee	Special Privilege Tax: \$0.01/gal. Environmental Assurance fee: \$0.004/gal.
Texas	Petro products delivery fee varies on load size (applies to all petro products).
Utah	Environmental Assurance fee: \$0.0065/gal.
Vermont	Petroleum Distributor fee: \$0.01/gal. Motor Fuel Transportation Infrastructure Assessment (MFTIA) fee: gasoline \$0.0396/gal.; diesel \$0.03/gal. Motor Fuel Tax Assessment (MFTA) applies to gasoline only: \$0.134/gal.
Virginia	Storage tank fee = \$0.006/gal. Wholesale Sales Tax: 2.1% on fuels sold in the Northern Virginia area and the Hampton Roads Planning District Commission area.
Washington[4]	Oil Spill Administration Tax: \$0.04 per barrel (\$0.0009523/gal). Oil Spill Response tax: \$0.01/bbl (\$0.000238/gal). Hazardous Substance tax: .007 times the w/s price of the substance. "Border Zone Area Motor Fuel Tax" \$0.01/gal in counties bordering Canada.
West Virginia	Excise tax \$0.205/gal, Consumers Sales and Service Tax as of 7/1/17: <a href="#">\$0.152</a> /gal.
Wisconsin	Petroleum Inspection fee: \$0.02/gal.
Wyoming	License Tax: \$0.01/gal.
American Samoa	Not subject to federal excise.
Guam	Not subject to federal excise. Automotive Surcharge (gasoline): \$0.04/gal. Mass Transit Automotive Surcharge (diesel): \$0.04/gal.
Northern Mariana Islands	Not subject to federal excise.
Puerto Rico	Not subject to federal excise.
U.S. Virgin Islands	Not subject to federal excise.

1 This list includes rates of general county and local taxes. Rates are al  
**informational purposes only ar  
or guidance about motor fuel t**

2 May include sales and/or use tax

3 Average of Total State taxes may

4 Local option taxes (LOTS) are allo

5 The State of Alaska suspended its 2009.

Notes: Entries in [blue](#) indicate a ch

Questions concerning the inforr



Federal and state motor fuels taxes[1]

Updated February 2017

	Gasoline			Diesel	
	Excise	LUST Fee	Total	Excise	LUST Fee
Federal	\$0.183	\$0.001	\$0.184	\$0.243	\$0.001

	Gasoline				Diesel		
	State tax	Other taxes & Fees[2]	Total State[3]	State & Federal	State tax	Other taxes & Fees[2]	Total State[3]
Average state tax	\$0.2339	\$0.0454	\$0.273	\$0.457	\$0.2443	\$0.0407	\$0.2794

Alabama[4]	0.18	0.01	0.19	0.374	0.19	0.0175	0.2075
Alaska	0.08	0.0095	0.0895	0.2735	0.08	0.0095	0.0895
Arizona	0.18	0.01	0.19	0.374	0.18	0.01	0.19
Arkansas	0.215	0.003	0.218	0.402	0.225	0.003	0.228

California[4]	0.278	0.0716	0.3496	0.5336	0.16	0.1916	0.3516
Colorado	0.22	0.0125	0.2325	0.4165	0.205	0.0125	0.2175
Connecticut	0.25		0.25	0.434	0.417		0.417
Delaware	0.23		0.23	0.414	0.22		0.22
District of Columbia	0.235		0.235	0.419	0.235		0.235

Florida[4]	0.04	0.29	0.33	0.514	0.04	0.2987	0.3387
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Georgia[4]	0.263	0.005	0.268	0.452	0.294	0.005	0.299
Hawaii[4]	0.16	0.025	0.185	0.369	0.16	0.025	0.185
Idaho	0.32	0.01	0.33	0.514	0.32	0.01	0.33

Illinois[4]	0.19	0.131	0.321	0.505	0.215	0.131	0.346
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Indiana	0.18	0.126	0.306	0.49	0.16	0.01	0.17
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Iowa	0.307		0.307	0.491	0.325		0.325
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Kansas	0.24	0.0003	0.2403	0.4243	0.26	0.0003	0.2603
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Kentucky	0.246	0.014	0.26	0.444	0.216	0.014	0.23
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Louisiana	0.2	0.0093	0.2093	0.3933	0.2	0.0093	0.2093
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	Gasoline			Diesel			
	State tax	Other taxes & Fees[2]	Total State[3]	State & Federal	State tax	Other taxes & Fees[2]	Total State[3]
Alabama	0.28	0.014	0.294	0.484	0.28	0.014	0.294
Alaska	0.25	0.01	0.26	0.45	0.25	0.01	0.26
Arizona	0.25	0.01	0.26	0.45	0.25	0.01	0.26
Arkansas	0.25	0.01	0.26	0.45	0.25	0.01	0.26
California	0.25	0.01	0.26	0.45	0.25	0.01	0.26
Colorado	0.25	0.01	0.26	0.45	0.25	0.01	0.26
Connecticut	0.25	0.01	0.26	0.45	0.25	0.01	0.26
Delaware	0.25	0.01	0.26	0.45	0.25	0.01	0.26
Florida	0.25	0.01	0.26	0.45	0.25	0.01	0.26
Georgia	0.25	0.01	0.26	0.45	0.25	0.01	0.26
Hawaii	0.25	0.01	0.26	0.45	0.25	0.01	0.26
Idaho	0.25	0.01	0.26	0.45	0.25	0.01	0.26
Illinois	0.25	0.01	0.26	0.45	0.25	0.01	0.26
Indiana	0.25	0.01	0.26	0.45	0.25	0.01	0.26
Iowa	0.25	0.01	0.26	0.45	0.25	0.01	0.26
Kansas	0.25	0.01	0.26	0.45	0.25	0.01	0.26
Kentucky	0.25	0.01	0.26	0.45	0.25	0.01	0.26
Louisiana	0.25	0.01	0.26	0.45	0.25	0.01	0.26
Maine	0.3	0.014	0.314	0.498	0.312	0.0067	0.3187
Maryland	0.247	0.0899	0.3369	0.5209	0.2535	0.0899	0.3434
Massachusetts	0.24	0.0269	0.2669	0.4509	0.24	0.0269	0.2669
Michigan	0.263	0.1178	0.3808	0.5648	0.263	0.1348	0.3978
Minnesota	0.285	0.021	0.306	0.49	0.285	0.021	0.306
Mississippi[4]	0.18	0.004	0.184	0.368	0.18	0.004	0.184
Missouri[4]	0.17	0.003	0.173	0.357	0.17	0.003	0.173
Montana[4]	0.27	0.0075	0.2775	0.4615	0.2775	0.0075	0.285
Nebraska	0.273	0.009	0.282	0.466	0.273	0.003	0.276
Nevada[4]	0.23	0.0081	0.2381	0.4221	0.27	0.0075	0.2775
New Hampshire	0.222	0.0163	0.2383	0.4223	0.222	0.0163	0.2383
New Jersey	0.105	0.2665	0.3715	0.5555	0.135	0.1995	0.3345
New Mexico	0.17	0.0188	0.1888	0.3728	0.21	0.0188	0.2288
New York[4]	0.08	0.2454	0.3254	0.5094	0.08	0.2274	0.3074
North Carolina	0.343	0.0025	0.3455	0.5295	0.343	0.0025	0.3455
North Dakota	0.23	0.0003	0.2303	0.4143	0.23	0.0003	0.2303
Ohio	0.28		0.28	0.464	0.28		0.28
Oklahoma	0.16	0.01	0.17	0.354	0.13	0.01	0.14
Oregon[4]	0.3		0.3	0.484	0.3		0.3
Pennsylvania	0.582	0.011	0.593	0.777	0.747	0.011	0.758
Rhode Island	0.33	0.0112	0.3412	0.5252	0.33	0.0112	0.3412
South Carolina[4]	0.16	0.0075	0.1675	0.3515	0.16	0.0075	0.1675
South Dakota	0.28	0.02	0.3	0.484	0.28	0.02	0.3
Tennessee	0.2	0.014	0.214	0.398	0.17	0.014	0.184
Texas	0.2		0.2	0.384	0.2		0.2
Utah	0.294	0.0065	0.3005	0.4845	0.294	0.0065	0.3005
Vermont	0.121	0.1836	0.3046	0.4886	0.28	0.04	0.32

	Gasoline				Diesel		
	State tax	Other taxes & Fees[2]	Total State[3]	State & Federal	State tax	Other taxes & Fees[2]	Total State[3]
Virginia	0.162	0.006	0.168	0.352	0.202	0.006	0.208
Washington[4]	0.494	0.0012	0.4952	0.6792	0.494	0.0012	0.4952
West Virginia	0.205	0.117	0.322	0.506	0.205	0.117	0.322
Wisconsin	0.309	0.02	0.329	0.513	0.309	0.02	0.329
Wyoming	0.23	0.01	0.24	0.424	0.23	0.01	0.24
American Samoa	0.35		0.35		0.315	0.035	0.35
Guam	0.11	0.04	0.15		0.1	0.04	0.14
Northern Mariana Islands	0.15		0.15		0.15		0.15
Puerto Rico	0.16		0.16		0.08		0.08
U.S. Virgin Islands	0.14		0.14		0.14		0.14

1 This list includes rates of general application (including, but not limited to, excise taxes, environmental taxes, special taxes, and inspection fees), excluding county and local taxes. Rates are also exclusive of any state taxes based on gross or net receipts. **The information included in this document is for informational purposes only and should not be construed as legal, tax, or other advice. Contact the appropriate state agencies for clarification or guidance about motor fuel taxes and fees.** State rates in effect as of January 1, 2017. Sources: State and Territorial statutes and government agency websites.

2 May include sales and/or use taxes, inspection fees, environmental fees, or other charges.

3 Average of Total State taxes may not equal the sum due to rounding.

4 Local option taxes (LOTS) are allowed.

5 The State of Alaska suspended its motor fuels taxes on all fuel types and uses for a period of one year beginning September 1, 2008 and ending August 31, 2009.

Notes: Entries in blue indicate a change from the last edition of this table.

Questions concerning the information in this document may be directed to:

[maureen.klein@eia.gov](mailto:maureen.klein@eia.gov)

Federal and state motor fi

Updated February 2017

	Total
Federal	\$0.244

	State & Federal
Average state tax	0.5234

Alabama[4]	0.4515
Alaska	0.3335
Arizona	0.434
Arkansas	0.472

California[4]	0.5956
Colorado	0.4615
Connecticut	0.661
Delaware	0.464
District of Columbia	0.479

Florida[4]	0.5827
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Georgia[4]	0.543
Hawaii[4]	0.429
Idaho	0.574

Illinois[4]	0.59
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Indiana	0.414
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Iowa	0.569
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Kansas	0.5043
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Kentucky	0.474
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Louisiana	0.4533
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	State & Federal
Maine	0.5627
Maryland	0.5874
Massachusetts	0.5109
Michigan	0.6418
Minnesota	0.55
Mississippi[4]	0.428
Missouri[4]	0.417
Montana[4]	0.529
Nebraska	0.52
Nevada[4]	0.5215
New Hampshire	0.4823
New Jersey	0.5785
New Mexico	0.4728
New York[4]	0.5514
North Carolina	0.5895
North Dakota	0.4743
Ohio	0.524
Oklahoma	0.384
Oregon[4]	0.544
Pennsylvania	1.002
Rhode Island	0.5852
South Carolina[4]	0.4115
South Dakota	0.544
Tennessee	0.428
Texas	0.444
Utah	0.5445
Vermont	0.564

	State & Federal
Virginia	0.452
Washington[4]	0.7392
West Virginia	0.566
Wisconsin	0.573
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## Federal and state motor f

Updated February 2017

### Notes

#### Federal

Leaking Underground Storage Tank (LUST) fee: \$0.001/gal.

### Notes

#### Average state tax

#### Alabama[4]

Inspection Fee (applies to all gasoline): \$0.02/gal. The Inspection Fee only applies to diesel fuel that is not subject to excise. Tank Trust Fund Charge: \$0.01/gal. Wholesale Oil License fee: \$0.0075/gal on diesel fuel only. LOTs arithmetic average = No sales tax when excise is paid.

#### Alaska

Refined Fuel Surcharge: \$0.0095/gal.

#### Arizona

"Use Class motor vehicle" diesel rate = \$0.26/gal; Storage Tank tax: \$0.01/gal.

#### Arkansas

Border Zone rates may apply (state excise rate will not be more than \$0.01/gal higher than the adjoining state's rate. See 55-210 for details); Environmental Assurance fee: \$0.003/gal.

2.25% state sales tax on gasoline, 9.42% state sales tax on diesel (prepaid rates for these sales taxes: gasoline \$0.05/gal; d \$0.170/gal). **Additional District sales taxes may apply.** State Underground Storage Tank fee (all products): \$0.02/gal. Oil Prevention and Administration Fee (all products): \$0.065 per barrel (\$0.00155/gal).

#### California[4]

#### Colorado

Environmental Response Surcharge (ERS Fee): \$100 per tanker load (8000 gallons) or \$0.0125/gal on all motor fuels. Petroleum Products Gross Earnings tax (PPGET): 8.1% on first sale of all products in the state. PPGET does not apply to pr be used as heating fuels or bunker fuels.

#### Connecticut

#### Delaware

DE Hazardous Substance: 0.9% tax on gross receipts from the sales of petroleum or petroleum products.

#### District of Columbia

The listed gasoline rate does not include additional local option taxes above the statewide minimum of \$0.05/gal. See [http://dor.myflorida.com/dor/tips/pdf/14b05-01\\_chart.pdf](http://dor.myflorida.com/dor/tips/pdf/14b05-01_chart.pdf) for more information. Environmental taxes and other fees: C Protection tax \$0.00048/gal; Water Quality tax \$0.00119/gal; Inland Protection tax \$0.01904/gal; Petroleum Inspection f \$0.00125/gal on gasoline, kerosene and No. 1 fuel oil. Total of these additional taxes and fees: \$0.02196/gal for gasoline, \$0.02071/gal for diesel.

#### Florida[4]

#### Georgia[4]

Georgia Underground Storage Tank (GUST) fee on petro products: \$0.005/gal. The average retail price used for the Prepa (TSPLOST) will change as of 1/1/16; for more information, see <https://dor.georgia.gov/motor-fuel-rates>

#### Hawaii[4]

In addition to State rates: Honolulu: \$0.165/gal; Maui: \$0.23/gal; Hawaii: \$0.088/gal; Kauai: \$0.17/gal. Environmental Re: \$0.025/gal.

#### Idaho

Petroleum Transfer Fee (all fuels): \$0.01/gal.

#### Illinois[4]

"Part B", mandatory prepaid sales tax, aka "Tax Prepayment by Motor Fuel Retailers" (sales tax is 6.25%): \$0.12/gal for g diesel. For gasohol and biodiesel (1 to 10% blends), the prepaid rate is \$0.10/gal. Underground Storage Tank tax: \$0.003/ Environmental Impact Fee: \$0.008/gal.

#### Indiana

The Gasoline Use Tax (formerly the prepaid sales tax) is considered the equivalent of the 7 percent sales tax that would b a retail merchant and replaces the obligation of the retail merchant to collect the sales tax on the sale of gasoline**The Gas Tax is calculated on a monthly basis**(see Departmental Notices for new rates). The rate is**\$0.116/gal** as of 1/1/17. **A 7% applies at the pump to retail, on-highway use diesel before state and federal excise taxes are applied**. Oil Inspection fe

#### Iowa

Rate for ethanol-blended gasoline: \$0.29/gal. Rate for B11 (or higher) diesel: \$0.295/gal. Environmental Protection Charg **Repealed as of 12/31/16** (\$0.01/gal on petroleum products).

#### Kansas

Environmental Assurance Fee:**as of 9/1/16, not in effect until further notice** (\$0.01/gal). Petroleum Product Inspection Fe cents per barrel (bbl = 50 gals) or \$0.0003/gal.

#### Kentucky

Petroleum Storage Tank Environmental Assurance Fee: \$0.014/gal. Rates are calculated quarterly on the average wholes fuel. Beginning July 1, 2016, rates are calculated and adjusted on an annual basis.

#### Louisiana

State Inspection fee (applies to all petroleum products): \$0.00125/gal. Motor Fuels Underground Storage Tank Trust Func to gasoline, No. 1 diesel, No. 2 diesel, kerosene, and all aviation fuels (not to LPG): \$72 per 9000 gallon load (\$0.008/gal).

## Notes

	Maine Coastal and Inland Surface Oil Clean-up Fund fee (no longer in effect after July 3, 2015): \$0.03 per barrel (\$0.0007/ crude oil and refined oil, including #6 fuel oil, #2 fuel oil, kerosene, gasoline, jet fuel, diesel fuel and liquid asphalt. Groun Clean-up Fund fees: \$0.59 per barrel (\$0.0140476/gal) of gasoline; \$0.28 per barrel (\$0.0067/gal) of refined petroleum pr their by-products (other than gasoline and #6 fuel oil), including #2 fuel oil, kerosene, jet fuel and diesel fuel; and \$0.04 p #6 fuel oil. Petroleum Marketing Fund Fee: \$0.40 per 10,000 gallons of home heating oil and motor fuel oil.
Maine	
Maryland	CPI component \$0.012/gal as of 7/1/16, Sales and Use Tax Equivalent rate (SUTE) component \$0.088/gal as of 7/1/16. Oil Fee: \$0.08 per barrel (\$0.0019/gal) of oil transferred into the State.
Massachusetts	Underground Storage Tank Petroleum Product Cleanup Fund Delivery fee: <a href="#">\$257.15 per 10k load (\$0.025715/gal)</a> . Underg Storage Tank fee: \$250 per year, per tank. Uniform Oil Response +Prevention fee: \$0.05/barrel (\$0.001/gal), all products.
Michigan	The January 2017 Prepaid Sales Tax rates on fuels: gasoline <a href="#">\$0.109/gal</a> ; diesel fuel <a href="#">\$0.126/gal</a> . <b>NOTE:</b> The prepaid sales ta calculated each month, see Revenue Administrative Bulletins (RABs) for current rates. Environmental protection regulatc \$0.00875/gal all products.
Minnesota	Petroleum Tank Release Cleanup Fee (n effect 1/1/17-4/30/17 ): \$20 per 1,000 gallons (\$0.02/gal). Inspection fee: \$1 for e gallons received (\$0.001/gal).
Mississippi[4]	Seawall Tax: \$0.03/gal (gasoline only) in effect in Harrison, Hancock, and Jackson Counties. Environmental Protection Fee Underground Storage Tank fee: \$100 per tank per year.
Missouri[4]	Petroleum Inspection fee: \$0.025 per 50 gallons (\$0.0005/gal); Transport Load Fee \$20.00 per 8,000 gallons (\$0.0025/gal
Montana[4]	Petroleum Storage Tank Cleanup fee : \$0.0075/gal on gasoline, diesel and fuel oil, aviation gasoline, and (non-military use
Nebraska	Petroleum Release Remedial Action fee: gasoline, gasohol, aviation gasoline, ethanol: \$0.009/gal; diesel, jet fuel, all other \$0.003/gal.
Nevada[4]	Additional county and local option taxes on motor fuels add \$0.05 to \$0.10/gal to the state rate (County mandatory: \$0.0 County Option: \$0.04-\$0.9/gal). Petroleum Products Inspection Fee: \$0.00055/gal on gasoline; Clean-up Fee on gasoline, No. 2 distillates: \$0.0075/gal.
New Hampshire	Oil Discharge and Disposal Cleanup Fund fee: \$0.015/gal on gasoline and diesel fuels, excluding heating fuels. Oil Pollutio Fund fee: \$0.00125/gal on all petroleum products except LPG and natural gas.
New Jersey	Petroleum Products Gross Receipts Tax - requires quarterly adjustment. As of 1/1/17: <a href="#">\$.226/gal for gasoline, \$0.199/gal f fuel</a> . Spill Compensation and Control Act: \$0.023 per barrel (\$0.0005/gal) on all petroleum products.
New Mexico	Petroleum Products Loading fee: \$150 per 8000 gallon load on gasoline and special fuels (\$0.01875/gal). LOTS allowed, n
New York[4]	Petroleum Business Tax (13-A) - requires annual adjustment ( <a href="#">gasoline \$0.162/gal, diesel \$0.1445/gal</a> ). Petroleum Testing (gasoline): \$0.0005/gal. Additional sales taxes apply: State Sales Tax: \$0.08/gal (\$0.0875/gal in the Metropolitan Commut Transportation District (MCTD)); local sales taxes also apply (some counties levy this in a cents-per-gallon manner.) Prepa rates (see Publication 790, "Chart for Prepayment of Sales Tax on Motor Fuels"): \$0.175/gal, \$0.21/gal, \$0.16/gal for Regic respectively. Oil Spill Prevention, Control, and Compensation License fee: \$0.08/bbl plus a surcharge of \$0.0425/bbl, all p products (\$0.0029/gal).
North Carolina	Gasoline and Oil Inspection fee: \$0.0025/gal on all motor fuels.
North Dakota	Inspection fee: \$0.00025/gal on gasoline, kerosene, tractor fuel, heating oil, or diesel fuel.
Ohio	
Oklahoma	Petroleum Storage Underground Tank Release fee: \$0.010/gal on gasoline, diesel fuel and blended fuel (gasohol, ethanol grade ethanol).
Oregon[4]	LOTS allowed and levied at the county and municipal levels. Petroleum load fee: \$7.00 per load (load = anything over 100
Pennsylvania	A variable rate is calculated annually and replaced the OCS and Liquid Fuels Tax (see PA Bulletin for updated rate info). U Storage Tank Fund fee: \$0.011/gal. See PA Insurance Dept, Bureau of Special Funds, USTIF for UST fees.
Rhode Island	Environmental Protection Regulatory fee (EPRF): \$0.01/gal. Uniform Oil Response and Prevention fee: \$0.05 cents per bai (\$0.0012/gal).
South Carolina[4]	Inspection Fee: \$0.0025/gal; Environmental Impact Fee: \$0.005/gal.
South Dakota	Tank Inspection Fee: \$0.02/gal.
Tennessee	Special Privilege Tax: \$0.01/gal. Environmental Assurance fee: \$0.004/gal.
Texas	Petro products delivery fee varies on load size (applies to all petro products).
Utah	Environmental Assurance fee: \$0.0065/gal.
Vermont	Petroleum Distributor fee: \$0.01/gal. Motor Fuel Transportation Infrastructure Assessment (MFTIA)fee: gasoline \$0.0396, \$0.03/gal. Motor Fuel Tax Assessment (MFTA) applies to gasoline only: \$0.134/gal.



## Notes

Virginia	Storage tank fee = \$0.006/gal. Wholesale Sales Tax: 2.1% on fuels sold in the Northern Virginia area and the Hampton Roads District Commission area.
Washington[4]	Oil Spill Administration Tax: \$0.04 per barrel (\$0.0009523/gal). Oil Spill Response tax: \$0.01/bbl (\$0.000238/gal). Hazardous Substance tax: .007 times the w/s price of the substance. "Border Zone Area Motor Fuel Tax" \$0.01/gal in counties bordering the Potomac River.
West Virginia	Excise tax \$0.205/gal, Consumers Sales and Service Tax: \$0.117/gal.
Wisconsin	Petroleum Inspection fee: \$0.02/gal.
Wyoming	License Tax: \$0.01/gal.
American Samoa	Not subject to federal excise.
Guam	Not subject to federal excise. Automotive Surcharge (gasoline): \$0.04/gal. Mass Transit Automotive Surcharge (diesel): \$0.04/gal.
Northern Mariana Islands	Not subject to federal excise.
Puerto Rico	Not subject to federal excise.
U.S. Virgin Islands	Not subject to federal excise.

1 This list includes rates of general county and local taxes. Rates are all for informational purposes only and are not intended to provide or guidance about motor fuel taxes.

2 May include sales and/or use taxes.

3 Average of Total State taxes may vary.

4 Local option taxes (LOTS) are allowed in some states.

5 The State of Alaska suspended its motor fuel taxes in 2009.

Notes: Entries in blue indicate a change from the previous year.

Questions concerning the information presented here may be directed to the U.S. Department of Energy.

Federal and state motor fuels taxes[1]

	Gasoline			Diesel		
	Excise	LUST Fee	Total	Excise	LUST Fee	
Federal	\$0.183	\$0.001	\$0.184	\$0.243	\$0.001	
	Gasoline			Diesel		
	State tax	Other taxes & Fees[2]	Total State[3]	State tax	Other taxes & Fees[2]	Total State[3]
Average state tax	\$0.2301	\$0.0407	\$0.266	\$0.2395	\$0.038	\$0.273
Alabama[4]	0.16	0.03	0.19	0.19	0.0175	0.2075
Alaska	0.08	0.0095	0.0895	0.08	0.0095	0.0895
Arizona	0.18	0.01	0.19	0.18	0.01	0.19
Arkansas	0.215	0.003	0.218	0.225	0.003	0.228
California[4]	0.278	0.0716	0.3496	0.16	0.2466	0.4066
Colorado	0.22	0.0125	0.2325	0.205	0.0125	0.2175
Connecticut	0.25		0.25	0.417		0.417
Delaware	0.23		0.23	0.22		0.22
District of Columbia	0.235		0.235	0.235		0.235
Florida[4]	0.04	0.266	0.306	0.04	0.2977	0.3377
Georgia[4]	0.26	0.005	0.265	0.29	0.005	0.295
Hawaii[4]	0.16	0.025	0.185	0.16	0.025	0.185
Idaho	0.32	0.01	0.33	0.32	0.01	0.33
Illinois[4]	0.19	0.141	0.331	0.215	0.141	0.356
Indiana	0.18	0.151	0.331	0.16	0.01	0.17
Iowa	0.307	0.01	0.317	0.325	0.01	0.335
Kansas	0.24	0.0103	0.2503	0.26	0.0103	0.2703
Kentucky	0.246	0.014	0.26	0.216	0.014	0.23
Louisiana	0.2	0.0093	0.2093	0.2	0.0093	0.2093
Maine	0.3	0.014	0.314	0.312	0.0067	0.3187

	Gasoline			State & Federal	Diesel		
	State tax	Other taxes & Fees[2]	Total State[3]		State tax	Other taxes & Fees[2]	Total State[3]
Maryland	0.247	0.0899	0.3369	0.5209	0.2535	0.0899	0.3434
Massachusetts	0.24	0.0265	0.2665	0.4505	0.24	0.0265	0.2665
Michigan	0.19	0.1308	0.3208	0.5048	0.15	0.1308	0.2808
Minnesota	0.285	0.001	0.286	0.47	0.285	0.001	0.286
Mississippi[4]	0.18	0.004	0.184	0.368	0.18	0.004	0.184
Missouri[4]	0.17	0.003	0.173	0.357	0.17	0.003	0.173
Montana[4]	0.27	0.0075	0.2775	0.4615	0.2775	0.0075	0.285
Nebraska	0.258	0.009	0.267	0.451	0.258	0.003	0.261
Nevada[4]	0.23	0.0081	0.2381	0.4221	0.27	0.0075	0.2775
New Hampshire	0.222	0.0163	0.2383	0.4223	0.222	0.0163	0.2383
New Jersey	0.105	0.0405	0.1455	0.3295	0.135	0.0405	0.1755
New Mexico	0.17	0.0188	0.1888	0.3728	0.21	0.0188	0.2288
New York[4]	0.08	0.2534	0.3334	0.5174	0.08	0.2354	0.3154
North Carolina	0.34	0.0025	0.3425	0.5265	0.34	0.0025	0.3425
North Dakota	0.23	0.0003	0.2303	0.4143	0.23	0.0003	0.2303
Ohio	0.28		0.28	0.464	0.28		0.28
Oklahoma	0.16	0.01	0.17	0.354	0.13	0.01	0.14
Oregon[4]	0.3		0.3	0.484	0.3		0.3
Pennsylvania	0.503	0.011	0.514	0.698	0.64	0.011	0.651
Rhode Island	0.33	0.0112	0.3412	0.5252	0.33	0.0112	0.3412
South Carolina[4]	0.16	0.0075	0.1675	0.3515	0.16	0.0075	0.1675
South Dakota	0.28	0.02	0.3	0.484	0.28	0.02	0.3
Tennessee	0.2	0.014	0.214	0.398	0.17	0.014	0.184
Texas	0.2		0.2	0.384	0.2		0.2
Utah	0.294	0.0065	0.3005	0.4845	0.294	0.0065	0.3005
Vermont	0.121	0.1836	0.3046	0.4886	0.28	0.04	0.32
Virginia	0.162	0.006	0.168	0.352	0.202	0.006	0.208
Washington[4]	0.494	0.0012	0.4952	0.6792	0.494	0.0012	0.4952

Gasoline				Diesel		
State tax	Other taxes & Fees[2]	Total State[3]	State & Federal	State tax	Other taxes & Fees[2]	Total State[3]
0.205	0.127	0.332	0.516	0.205	0.127	0.332
0.309	0.02	0.329	0.513	0.309	0.02	0.329
0.23	0.01	0.24	0.424	0.23	0.01	0.24
0.35		0.35		0.315	0.035	0.35
0.11	0.04	0.15		0.1	0.04	0.14
0.15		0.15		0.15		0.15
0.16		0.16		0.08		0.08
0.14		0.14		0.14		0.14

1 This list includes rates of general application (including, but not limited to, excise taxes, environmental taxes, special taxes, and inspection fees), excluding county and local taxes. Rates are also exclusive of any state taxes based on gross or net receipts. **The information included in this document is for general informational purposes only and should not be construed as legal, tax, or other advice. Contact the appropriate state agencies for official information and guidance about motor fuel taxes and fees.** State rates in effect as of July 1, 2016. Sources: State and Territorial statutes and government agencies.

2 May include sales and/or use taxes, inspection fees, environmental fees, or other charges.

3 Average of Total State taxes may not equal the sum due to rounding.

4 Local option taxes (LOTS) are allowed.

5 The State of Alaska suspended its motor fuels taxes on all fuel types and uses for a period of one year beginning September 1, 2008 and ending August 2009.

Questions concerning this information may be directed to:

[maureen.klein@eia.gov](mailto:maureen.klein@eia.gov)

Federal and state motor f

	Total
Federal	\$0.244

	State & Federal
Average state tax	0.517

Alabama[4]	0.4515
Alaska	0.3335
Arizona	0.434
Arkansas	0.472

California[4]	0.6506
Colorado	0.4615
Connecticut	0.661
Delaware	0.464
District of Columbia	0.479

Florida[4]	0.5817
Georgia[4]	0.539
Hawaii[4]	0.429
Idaho	0.574

Illinois[4]	0.6
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Indiana	0.414
Iowa	0.579
Kansas	0.5143
Kentucky	0.474
Louisiana	0.4533

Maine	0.5627
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	State & Federal
Maryland	0.5874
Massachusetts	0.5105
Michigan	0.5248
Minnesota	0.53
Mississippi[4]	0.428
Missouri[4]	0.417
Montana[4]	0.529
Nebraska	0.505
Nevada[4]	0.5215
New Hampshire	0.4823
New Jersey	0.4195
New Mexico	0.4728
New York[4]	0.5594
North Carolina	0.5865
North Dakota	0.4743
Ohio	0.524
Oklahoma	0.384
Oregon[4]	0.544
Pennsylvania	0.895
Rhode Island	0.5852
South Carolina[4]	0.4115
South Dakota	0.544
Tennessee	0.428
Texas	0.444
Utah	0.5445
Vermont	0.564
Virginia	0.452
Washington[4]	0.7392

	State & Federal
West Virginia	0.576
Wisconsin	0.573
Wyoming	0.484
American Samoa	
Guam	
Northern Mariana Islands	
Puerto Rico	
U.S. Virgin Islands	

1 This list includes rates of general inclusive of county and local taxes. Rates are alneral  
**informational purposes only and stion or**  
**guidance about motor fuel taxes a**

2 May include sales and/or use tax

3 Average of Total State taxes may

4 Local option taxes (LOTS) are allo

5 The State of Alaska suspended itsust 31,  
2009.

Questions concerning this infor

## Federal and state motor f

### Notes

#### Federal

Leaking Underground Storage Tank (LUST) fee: \$0.001/gal.

### Notes

#### Average state tax

	Inspection Fee (applies to all gasoline): \$0.02/gal. The Inspection Fee only applies to diesel fuel that is not subject to excise Tank Trust Fund Charge: \$0.01/gal. Wholesale Oil License fee: \$0.0075/gal on diesel fuel only. LOTs arithmetic average = No sales tax when excise is paid.
Alabama[4]	
Alaska	Refined Fuel Surcharge: \$0.0095/gal.
Arizona	"Use Class motor vehicle" diesel rate = \$0.26/gal; Storage Tank tax: \$0.01/gal.
Arkansas	Border Zone rates may apply (state excise rate will not be more than \$0.01/gal higher than the adjoining state's rate. See 55-210 for details); Environmental Assurance fee: \$0.003/gal.
	2.25% state sales tax on gasoline, 9.42% state sales tax on diesel (prepaid rates for these sales taxes: gasoline \$0.05/gal; c \$0.225/gal). <b>Additional District sales taxes may apply.</b> State Underground Storage Tank fee (all products): \$0.02/gal. Oil Prevention and Administration Fee (all products): \$0.065 per barrel (\$0.00155/gal).
California[4]	
Colorado	Environmental Response Surcharge (ERS Fee): \$100 per tanker load (8000 gallons) or \$0.0125/gal on all motor fuels.
Connecticut	Petroleum Products Gross Earnings tax (PPGET): 8.1% on first sale of all products in the state. PPGET does not apply to pr be used as heating fuels or bunker fuels.
Delaware	DE Hazardous Substance: 0.9% tax on gross receipts from the sales of petroleum or petroleum products.
District of Columbia	
	The listed gasoline rate does not include additional local option taxes above the statewide minimum of \$0.05/gal. See <a href="http://dor.myflorida.com/dor/tips/pdf/14b05-01_chart.pdf">http://dor.myflorida.com/dor/tips/pdf/14b05-01_chart.pdf</a> for more information. Environmental taxes and other fees: C Protection tax \$0.00048/gal; Water Quality tax \$0.0012/gal; Inland Protection tax \$0.019/gal; Petroleum Inspection fee \$ on gasoline, kerosene and No. 1 fuel oil. Total of these additional taxes and fees: \$0.02193/gal for gasoline, \$0.02068/gal
Florida[4]	
Georgia[4]	Georgia Underground Storage Tank (GUST) fee on petro products: \$0.005/gal. The average retail price used for the Prepa (TSPLOST) will change as of 1/1/16; for more information, see <a href="https://dor.georgia.gov/motor-fuel-rates">https://dor.georgia.gov/motor-fuel-rates</a>
Hawaii[4]	In addition to State rates: Honolulu: \$0.165/gal; Maui: \$0.23/gal; Hawaii: \$0.088/gal; Kauai: \$0.17/gal. Environmental Re: \$0.025/gal.
Idaho	Petroleum Transfer Fee (all fuels): \$0.01/gal.
	"Part B", mandatory prepaid sales tax, aka "Tax Prepayment by Motor Fuel Retailers" (sales tax is 6.25%): \$0.13/gal for ga diesel. For gasohol and biodiesel (1 to 10% blends), the prepaid rate is \$0.10/gal. Underground Storage Tank tax: \$0.003/
Illinois[4]	Environmental Impact Fee: \$0.008/gal.
	The Gasoline Use Tax (formerly the prepaid sales tax) is considered the equivalent of the 7 percent sales tax that would b a retail merchant and replaces the obligation of the retail merchant to collect the sales tax on the sale of gasoline <b>The Gas Tax is calculated on a monthly basis</b> (see Departmental Notices for new rates). The rate is \$0.141/gal as of 7/1/16. <b>A 7% applies at the pump to retail, on-highway use diesel before state and federal excise taxes are applied</b> . Oil Inspection fe
Indiana	Rate for ethanol-blended gasoline: \$0.29/gal. Rate for B11 (or higher) diesel: \$0.295/gal. Environmental Protection Charg on petroleum products.
Iowa	
Kansas	Environmental Assurance Fee: \$0.01/gal. Petroleum Product Inspection Fee: 0.015 cents per barrel (bbl = 50 gals) or \$0.01
	Petroleum Storage Tank Environmental Assurance Fee: \$0.014/gal. Rates are calculated quarterly on the average wholes: fuel. Beginning July 1, 2016, rates are calculated and adjusted on an annual basis.
Kentucky	
Louisiana	State Inspection fee (applies to all petroleum products): \$0.00125/gal. Motor Fuels Underground Storage Tank Trust Func to gasoline, No. 1 diesel, No. 2 diesel, kerosene, and all aviation fuels (not to LPG): \$72 per 9000 gallon load (\$0.008/gal).
	Maine Coastal and Inland Surface Oil Clean-up Fund fee (no longer in effect after July 3, 2015): \$0.03 per barrel (\$0.0007/ crude oil and refined oil, including #6 fuel oil, #2 fuel oil, kerosene, gasoline, jet fuel, diesel fuel and liquid asphalt. Groun Clean-up Fund fees: \$0.59 per barrel (\$0.014/gal) of gasoline; \$0.28 per barrel (\$0.0067/gal) of refined petroleum produc by-products (other than gasoline and #6 fuel oil), including #2 fuel oil, kerosene, jet fuel and diesel fuel; and \$0.04 per bar fuel oil. Petroleum Marketing Fund Fee: \$0.40 per 10,000 gallons of home heating oil and motor fuel oil.
Maine	



	Notes
	CPI component \$0.012/gal as of 7/1/16, Sales and Use Tax Equivalent rate (SUTE) component \$0.088/gal as of 7/1/16. Oil
Maryland	Fee: \$0.08 per barrel (\$0.0019/gal) of oil transferred into the State.
Massachusetts	Underground Storage Tank Petroleum Product Cleanup Fund Delivery fee: \$255.10 per 10k load (\$0.02551/gal). Undergrc
	Storage Tank fee: \$250 per year, per tank. Uniform Oil Response +Prevention fee: \$0.05/barrel (\$0.001/gal), all products.
Michigan	The July 2016 Prepaid Sales Tax rates on fuels: gasoline \$0.122/gal; diesel fuel \$0.122/gal. <b>NOTE:</b> The prepaid sales tax ra
	calculated each month, see Revenue Administrative Bulletins (RABs) for current rates. Environmental protection regulatc
	\$0.00875/gal all products.
Minnesota	Petroleum Tank Release Cleanup Fee (not currently in effect): \$20 per 1,000 gallons (\$0.02/gal). Inspection fee: \$1 for eve
	gallons received (\$0.001/gal).
Mississippi[4]	Seawall Tax: \$0.03/gal (gasoline only) in effect in Harrison, Hancock, and Jackson Counties. Environmental Protection Fee
Missouri[4]	Underground Storage Tank fee: \$100 per tank per year.
Montana[4]	Petroleum Inspection fee: \$0.025 per 50 gallons (\$0.0005/gal); Transport Load Fee \$20.00 per 8,000 gallons (\$0.0025/gal
	Petroleum Storage Tank Cleanup fee : \$0.0075/gal on gasoline, diesel and fuel oil, aviation gasoline, and (non-military use
Nebraska	Petroleum Release Remedial Action fee: gasoline, gasohol, aviation gasoline, ethanol: \$0.009/gal; diesel, jet fuel, all other
	\$0.003/gal.
	Additional county and local option taxes on motor fuels add \$0.05 to \$0.10/gal to the state rate (County mandatory: \$0.0
Nevada[4]	County Option: \$0.04-\$0.9/gal). Petroleum Products Inspection Fee: \$0.00055/gal on gasoline; Clean-up Fee on gasoline,
	No. 2 distillates: \$0.0075/gal.
New Hampshire	Oil Discharge and Disposal Cleanup Fund fee: \$0.015/gal on gasoline and diesel fuels, excluding heating fuels. Oil Pollutio
	Fund fee: \$0.00125/gal on all petroleum products except LPG and natural gas.
New Jersey	Petroleum Products Gross Receipts Tax: \$0.04/gal. Spill Compensation and Control Act: \$0.023 per barrel (\$0.0005/gal) c
	petroleum products.
New Mexico	Petroleum Products Loading fee: \$150 per 8000 gallon load on gasoline and special fuels (\$0.01875/gal). LOTS allowed, n
	Petroleum Business Tax (13-A) - requires annual adjustment (gasoline \$0.17/gal, diesel \$0.1525/gal). Petroleum Testing F
	(gasoline): \$0.0005/gal. Additional sales taxes apply: State Sales Tax: \$0.08/gal (\$0.0875/gal in the Metropolitan Commut
	Transportation District (MCTD)); local sales taxes also apply (some counties levy this in a cents-per-gallon manner.) Prepa
	rates (see Publication 790, "Chart for Prepayment of Sales Tax on Motor Fuels"): \$0.175/gal, \$0.21/gal, \$0.16/gal for Regic
New York[4]	respectively. Oil Spill Prevention, Control, and Compensation License fee: \$0.08/bbl plus a surcharge of \$0.0425/bbl, all p
	products (\$0.0029/gal).
North Carolina	Gasoline and Oil Inspection fee: \$0.0025/gal on all motor fuels.
North Dakota	Inspection fee: \$0.00025/gal on gasoline, kerosene, tractor fuel, heating oil, or diesel fuel.
Ohio	
Oklahoma	Petroleum Storage Underground Tank Release fee: \$0.010/gal on gasoline, diesel fuel and blended fuel (gasohol, ethanol
	grade ethanol).
Oregon[4]	LOTS allowed and levied at the county and municipal levels. Petroleum load fee: \$7.00 per load (load = anything over 100
Pennsylvania	A variable rate is calculated annually and replaces the OCS and Liquid Fuels Tax (see PA Bulletin for updated rate info). Ur
	Storage Tank Fund fee: \$0.011/gal. See PA Insurance Dept, Bureau of Special Funds, USTIF for UST fees.
Rhode Island	Environmental Protection Regulatory fee (EPRF): \$0.01/gal. Uniform Oil Response and Prevention fee: \$0.05 cents per bai
	(\$0.0012/gal).
South Carolina[4]	Inspection Fee: \$0.0025/gal; Environmental Impact Fee: \$0.005/gal.
South Dakota	Tank Inspection Fee: \$0.02/gal.
Tennessee	Special Privilege Tax: \$0.01/gal. Environmental Assurance fee: \$0.004/gal.
Texas	Petro products delivery fee varies on load size (applies to all petro products).
Utah	Environmental Assurance fee: \$0.0065/gal.
Vermont	Petroleum Distributor fee: \$0.01/gal. Motor Fuel Transportation Infrastructure Assessment (MFTIA)fee: gasoline \$0.0396
	\$0.03/gal. Motor Fuel Tax Assessment (MFTA) applies to gasoline only: \$0.134/gal.
Virginia	Storage tank fee = \$0.006/gal. Wholesale Sales Tax: 2.1% on fuels sold in the Northern Virginia area and the Hampton Rc
	District Commission area.
Washington[4]	Oil Spill Administration Tax: \$0.04 per barrel (\$0.0009523/gal). Oil Spill Response tax: \$0.01/bbl (\$0.000238/gal). Hazardo
	Substance tax: .007 times the w/s price of the substance. "Border Zone Area Motor Fuel Tax" \$0.01/gal in counties borde

## Notes

West Virginia	Excise tax \$0.205/gal, Consumers Sales and Service Tax: \$0.127/gal.
Wisconsin	Petroleum Inspection fee: \$0.02/gal.
Wyoming	License Tax: \$0.01/gal.
American Samoa	Not subject to federal excise.
Guam	Not subject to federal excise. Automotive Surcharge (gasoline): \$0.04/gal. Mass Transit Automotive Surcharge (diesel): \$0.04/gal.
Northern Mariana Islands	Not subject to federal excise.
Puerto Rico	Not subject to federal excise.
U.S. Virgin Islands	Not subject to federal excise.

1 This list includes rates of general county and local taxes. Rates are all for **informational purposes only and should not be used as guidance about motor fuel taxes** as they may vary by locality.

2 May include sales and/or use taxes.

3 Average of Total State taxes may vary by locality.

4 Local option taxes (LOTS) are allowed in some states.

5 The State of Alaska suspended its motor fuel tax in 2009.

Questions concerning this information should be directed to the U.S. Department of Energy.

Federal and state motor fuels taxes[1]

	Gasoline			Diesel		
	Excise	LUST Fee	Total	Excise	LUST Fee	
Federal	\$0.183	\$0.001	\$0.184	\$0.243	\$0.001	
	Gasoline			Diesel		
	State tax	Other taxes & Fees[2]	Total State[3]	State tax	Other taxes & Fees[2]	Total State[3]
Average state tax	\$0.23	\$0.0398	\$0.2651	\$0.24	\$0.0388	\$0.2743
Alabama[4]	0.16	0.03	0.19	0.19	0.0175	0.2075
Alaska	0.08	0.0095	0.0895	0.08	0.0095	0.0895
Arizona	0.18	0.01	0.19	0.18	0.01	0.19
Arkansas	0.215	0.003	0.218	0.225	0.003	0.228
California[4]	0.3	0.0716	0.3716	0.13	0.2466	0.3766
Colorado	0.22	0.0125	0.2325	0.205	0.0125	0.2175
Connecticut	0.25		0.25	0.503		0.503
Delaware	0.23		0.23	0.22		0.22
District of Columbia	0.235		0.235	0.235		0.235
Florida[4]	0.04	0.266	0.306	0.04	0.2977	0.3377
Georgia[4]	0.26	0.005	0.265	0.29	0.005	0.295
Hawaii[4]	0.16	0.025	0.185	0.16	0.025	0.185
Idaho	0.32	0.01	0.33	0.32	0.01	0.33
Illinois[4]	0.19	0.141	0.331	0.215	0.141	0.356
Indiana	0.18	0.11	0.29	0.16	0.01	0.17
Iowa	0.308	0.01	0.318	0.325	0.01	0.335
Kansas	0.24	0.0103	0.2503	0.26	0.0103	0.2703
Kentucky	0.246	0.014	0.26	0.216	0.014	0.23
Louisiana	0.2	0.0093	0.2093	0.2	0.0093	0.2093
Maine	0.3	0.014	0.314	0.312	0.0067	0.3187

	Gasoline				Diesel		
	State tax	Other taxes & Fees[2]	Total State[3]	State & Federal	State tax	Other taxes & Fees[2]	Total State[3]
Maryland	0.246	0.0819	0.3279	0.5119	0.2535	0.0819	0.3354
Massachusetts	0.24	0.0265	0.2665	0.4505	0.24	0.0265	0.2665
Michigan	0.19	0.1188	0.3088	0.4928	0.15	0.1548	0.3048
Minnesota	0.285	0.021	0.306	0.49	0.285	0.021	0.306
Mississippi[4]	0.18	0.004	0.184	0.368	0.18	0.004	0.184
Missouri[4]	0.17	0.003	0.173	0.357	0.17	0.003	0.173
Montana[4]	0.27	0.0075	0.2775	0.4615	0.2775	0.0075	0.285
Nebraska	0.268	0.009	0.277	0.461	0.268	0.003	0.271
Nevada[4]	0.23	0.0081	0.2381	0.4221	0.27	0.0075	0.2775
New Hampshire	0.222	0.0163	0.2383	0.4223	0.222	0.0163	0.2383
New Jersey	0.105	0.0405	0.1455	0.3295	0.135	0.0405	0.1755
New Mexico	0.17	0.0188	0.1888	0.3728	0.21	0.0188	0.2288
New York[4]	0.08	0.2534	0.3334	0.5174	0.08	0.2354	0.3154
North Carolina	0.35	0.0025	0.3525	0.5365	0.35	0.0025	0.3525
North Dakota	0.23	0.0003	0.2303	0.4143	0.23	0.0003	0.2303
Ohio	0.28		0.28	0.464	0.28		0.28
Oklahoma	0.16	0.01	0.17	0.354	0.13	0.01	0.14
Oregon[4]	0.3		0.3	0.484	0.3		0.3
Pennsylvania	0.503	0.011	0.514	0.698	0.64	0.011	0.651
Rhode Island	0.33	0.0112	0.3412	0.5252	0.33	0.0112	0.3412
South Carolina[4]	0.16	0.0075	0.1675	0.3515	0.16	0.0075	0.1675
South Dakota	0.28	0.02	0.3	0.484	0.28	0.02	0.3
Tennessee	0.2	0.014	0.214	0.398	0.17	0.014	0.184
Texas	0.2		0.2	0.384	0.2		0.2
Utah	0.294	0.0065	0.3005	0.4845	0.294	0.0065	0.3005
Vermont	0.121	0.1836	0.3046	0.4886	0.28	0.04	0.32
Virginia	0.162	0.006	0.168	0.352	0.202	0.006	0.208
Washington[4]	0.445	0.0012	0.4462	0.6302	0.445	0.0012	0.4462
West Virginia	0.205	0.127	0.332	0.516	0.205	0.127	0.332

Gasoline				Diesel			
State tax	Other taxes & Fees[2]	Total State[3]	State & Federal	State tax	Other taxes & Fees[2]	Total State[3]	
0.309	0.02	0.329	0.513	0.309	0.02	0.329	
0.23	0.01	0.24	0.424	0.23	0.01	0.24	
0.35		0.35		0.315	0.035	0.35	
0.11	0.04	0.15		0.1	0.04	0.14	
0.15		0.15		0.15		0.15	
0.16		0.16		0.08		0.08	
0.14		0.14		0.14		0.14	

1 This list includes rates of general application (including, but not limited to, excise taxes, environmental taxes, special taxes, and inspection fees), excise taxes, and local taxes. Rates are also exclusive of any state taxes based on gross or net receipts. **The information included in this document is for general informational purposes only and should not be construed as legal, tax, or other advice. Contact the appropriate state agencies for official information and guidance about motor fuel taxes and fees.** State rates in effect as of January 1, 2016. Sources: State and Territorial statutes and government agency websites.

2 May include sales and/or use taxes, inspection fees, environmental fees, or other charges.

3 Average of Total State taxes may not equal the sum due to rounding.

4 Local option taxes (LOTS) are allowed.

5 The State of Alaska suspended its motor fuels taxes on all fuel types and uses for a period of one year beginning September 1, 2008 and ending August 31, 2009.

Questions concerning this information may be directed to:

[maureen.klein@eia.gov](mailto:maureen.klein@eia.gov)

Federal and state motor fi

	Total
Federal	\$0.244

	State & Federal
Average state tax	\$0.5183

Alabama[4]	0.4515
Alaska	0.3335
Arizona	0.434
Arkansas	0.472

California[4]	0.6206
Colorado	0.4615
Connecticut	0.747
Delaware	0.464
District of Columbia	0.479

Florida[4]	0.5817
Georgia[4]	0.539
Hawaii[4]	0.429
Idaho	0.574

Illinois[4]	0.6
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Indiana	0.414
Iowa	0.579
Kansas	0.5143
Kentucky	0.474
Louisiana	0.4533

Maine	0.5627
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	State & Federal
Maryland	0.5794
Massachusetts	0.5105
Michigan	0.5488
Minnesota	0.55
Mississippi[4]	0.428
Missouri[4]	0.417
Montana[4]	0.529
Nebraska	0.515
Nevada[4]	0.5215
New Hampshire	0.4823
New Jersey	0.4195
New Mexico	0.4728
New York[4]	0.5594
North Carolina	0.5965
North Dakota	0.4743
Ohio	0.524
Oklahoma	0.384
Oregon[4]	0.544
Pennsylvania	0.895
Rhode Island	0.5852
South Carolina[4]	0.4115
South Dakota	0.544
Tennessee	0.428
Texas	0.444
Utah	0.5445
Vermont	0.564
Virginia	0.452
Washington[4]	0.6902
West Virginia	0.576

	State & Federal
Wisconsin	0.573
Wyoming	0.484
American Samoa	
Guam	
Northern Mariana Islands	
Puerto Rico	
U.S. Virgin Islands	

1 This list includes rates of general clusive of county and local taxes. Rates are al  
**general informational purposes only and sition or guidance about motor fuel taxes as.**

2 May include sales and/or use tax

3 Average of Total State taxes may

4 Local option taxes (LOTS) are allo

5 The State of Alaska suspended itsust 31, 2009.

Questions concerning this infor



## Federal and state motor f

### Notes

#### Federal

Leaking Underground Storage Tank (LUST) fee: \$0.001/gal.

### Notes

#### Average state tax

	Inspection Fee (applies to all gasoline): \$0.02/gal. The Inspection Fee only applies to diesel fuel that is not subject to excise. Tank Trust Fund Charge: \$0.01/gal. Wholesale Oil License fee: \$0.0075/gal on diesel fuel only. LOTs arithmetic average = No sales tax when excise is paid.
Alabama[4]	
Alaska	Refined Fuel Surcharge: \$0.0095/gal.
Arizona	"Use Class motor vehicle" diesel rate = \$0.26/gal; Storage Tank tax: \$0.01/gal.
Arkansas	Border Zone rates may apply (state excise rate will not be more than \$0.01/gal higher than the adjoining state's rate. See 55-210 for details); Environmental Assurance fee: \$0.003/gal.
	2.25% state sales tax on gasoline, 9.42% state sales tax on diesel (prepaid rates for these sales taxes: gasoline \$0.05/gal; c \$0.225/gal). <b>Additional District sales taxes may apply.</b> State Underground Storage Tank fee (all products): \$0.02/gal. Oil Prevention and Administration Fee (all products): \$0.065 per barrel (\$0.00155/gal).
California[4]	
Colorado	Environmental Response Surcharge (ERS Fee): \$100 per tanker load (8000 gallons) or \$0.0125/gal on all motor fuels. Petroleum Products Gross Earnings tax (PPGET): 8.1% on first sale of all products in the state. PPGET does not apply to pr
Connecticut	be used as heating fuels or bunker fuels.
Delaware	DE Hazardous Substance: 0.9% tax on gross receipts from the sales of petroleum or petroleum products.
District of Columbia	
	The listed gasoline rate does not include additional local option taxes above the statewide minimum of \$0.05/gal. See <a href="http://dor.myflorida.com/dor/tips/pdf/14b05-01_chart.pdf">http://dor.myflorida.com/dor/tips/pdf/14b05-01_chart.pdf</a> for more information. Environmental taxes and other fees: C Protection tax \$0.00048/gal; Water Quality tax \$0.0012/gal; Inland Protection tax \$0.019/gal; Petroleum Inspection fee \$
Florida[4]	on gasoline, kerosene and No. 1 fuel oil. Total of these additional taxes and fees: \$0.02193/gal for gasoline, \$0.02068/gal
Georgia[4]	Georgia Underground Storage Tank (GUST) fee on petro products: \$0.005/gal. The average retail price used for the Prepa (TSPLOST) will change as of 1/1/16; for more information, see <a href="https://dor.georgia.gov/motor-fuel-rates">https://dor.georgia.gov/motor-fuel-rates</a>
Hawaii[4]	In addition to State rates: Honolulu: \$0.165/gal; Maui: \$0.18/gal; Hawaii: \$0.088/gal; Kauai: \$0.17/gal. Environmental Re: \$0.025/gal.
Idaho	Petroleum Transfer Fee (all fuels): \$0.01/gal.
	"Part B", mandatory prepaid sales tax, aka "Tax Prepayment by Motor Fuel Retailers" (sales tax is 6.25%): \$0.13/gal for ga diesel. For gasohol and biodiesel (1 to 10% blends), the prepaid rate is \$0.10/gal. Underground Storage Tank tax: \$0.003/
Illinois[4]	Environmental Impact Fee: \$0.008/gal.
	The Gasoline Use Tax (formerly the prepaid sales tax) is considered the equivalent of the 7 percent sales tax that would b a retail merchant and replaces the obligation of the retail merchant to collect the sales tax on the sale of gasoline <b>The Gas Tax is calculated on a monthly basis</b> (see Departmental Notices for new rates). The rate is \$0.10/gal as of 1/1/16. <b>A 7% s applies at the pump to retail, on-highway use diesel before state and federal excise taxes are applied</b> . Oil Inspection fe
Indiana	
Iowa	Rate for ethanol-blended gasoline: \$0.293/gal. Environmental Protection Charge: \$0.01/gal on petroleum products.
Kansas	Environmental Assurance Fee: \$0.01/gal. Petroleum Product Inspection Fee: 0.015 cents per barrel (bbl = 50 gals) or \$0.01
	Petroleum Storage Tank Environmental Assurance Fee: \$0.014/gal. Rates are calculated quarterly on the average wholes
Kentucky	fuel. Beginning July 1, 2016, rates will be calculated and adjusted on an annual basis.
Louisiana	State Inspection fee (applies to all petroleum products): \$0.00125/gal. Motor Fuels Underground Storage Tank Trust Func to gasoline, No. 1 diesel, No. 2 diesel, kerosene, and all aviation fuels (not to LPG): \$72 per 9000 gallon load (\$0.008/gal).
	Maine Coastal and Inland Surface Oil Clean-up Fund fee (no longer in effect after July 3, 2015): \$0.03 per barrel (\$0.0007/ crude oil and refined oil, including #6 fuel oil, #2 fuel oil, kerosene, gasoline, jet fuel, diesel fuel and liquid asphalt. Groun Clean-up Fund fees: \$0.59 per barrel (\$0.014/gal) of gasoline; \$0.28 per barrel (\$0.0067/gal) of refined petroleum produc by-products (other than gasoline and #6 fuel oil), including #2 fuel oil, kerosene, jet fuel and diesel fuel; and \$0.04 per bar fuel oil. Petroleum Marketing Fund Fee: \$0.40 per 10,000 gallons of home heating oil and motor fuel oil.
Maine	

	Notes
	CPI component \$0.011/gal as of 1/1/16, Sales and Use Tax Equivalent rate (SUTE) component \$0.08/gal as of 1/1/16. Oil t
Maryland	\$0.08 per barrel (\$0.0019/gal) of oil transferred into the State.
Massachusetts	Underground Storage Tank Petroleum Product Cleanup Fund Delivery fee: \$255.10 per 10k load (\$0.02551/gal). Undergrc
	Storage Tank fee: \$250 per year, per tank. Uniform Oil Response +Prevention fee: 5.0 ¢/barrel (\$0.001/gal), all products.
Michigan	The January 2015 Prepaid Sales Tax rates on fuels: gasoline \$0.11/gal; diesel fuel \$0.146/gal. <b>NOTE:</b> The prepaid sales tax
	calculated each month, see Revenue Administrative Bulletins (RABs) for current rates. Environmental protection regulatc
	\$0.00875/gal all products.
Minnesota	Petroleum Tank Release Cleanup Fee(back in effect 10/1/15 - 1/31/16): \$20 per 1,000 gallons (\$0.02/gal). Inspection fee:
	1,000 gallons received (\$0.001/gal).
Mississippi[4]	Seawall Tax: \$0.03/gal (gasoline only) in effect in Harrison, Hancock, and Jackson Counties. Environmental Protection Fee
Missouri[4]	Underground Storage Tank fee: \$100 per tank per year.
Montana[4]	Petroleum Inspection fee: \$0.025 per 50 gallons (\$0.0005/gal); Transport Load Fee \$20.00 per 8,000 gallons (\$0.0025/gal
	Petroleum Storage Tank Cleanup fee : \$0.0075/gal on gasoline, diesel and fuel oil, aviation gasoline, and (non-military use
Nebraska	Petroleum Release Remedial Action fee: gasoline, gasohol, aviation gasoline, ethanol: \$0.009/gal; diesel, jet fuel, all other
	\$0.003/gal.
	Additional county and local option taxes on motor fuels add \$0.05 to \$0.10/gal to the state rate (County mandatory: \$0.0
	County Option: \$0.04-\$0.9/gal). Petroleum Products Inspection Fee: \$0.00055/gal on gasoline; Clean-up Fee on gasoline,
Nevada[4]	No. 2 distillates: \$0.0075/gal.
New Hampshire	Oil Discharge and Disposal Cleanup Fund fee: \$0.015/gal on gasoline and diesel fuels, excluding heating fuels. Oil Pollutio
	Fund fee: \$0.00125/gal on all petroleum products except LPG and natural gas.
New Jersey	Petroleum Products Gross Receipts Tax: \$0.04/gal. Spill Compensation and Control Act: \$0.023 per barrel (\$0.0005/gal) c
	petroleum products.
New Mexico	Petroleum Products Loading fee: \$150 per 8000 gallon load on gasoline and special fuels (\$0.01875/gal). LOTS allowed, n
	Petroleum Business Tax (13-A) - requires annual adjustment (gasoline \$0.17/gal, diesel \$0.1525/gal). Petroleum Testing F
	(gasoline): \$0.0005/gal. Additional sales taxes apply: State Sales Tax: \$0.08/gal (\$0.0875/gal in the Metropolitan Commut
	Transportation District (MCTD)); local sales taxes also apply (some counties levy this in a cents-per-gallon manner.) Prepa
	rates (see Publication 790, "Chart for Prepayment of Sales Tax on Motor Fuels"): \$0.175/gal, \$0.21/gal, \$0.16/gal for Regic
	respectively. Oil Spill Prevention, Control, and Compensation License fee: \$0.08/bbl plus a surcharge of \$0.0425/bbl, all p
New York[4]	products (\$0.0029/gal).
North Carolina	Gasoline and Oil Inspection fee: \$0.0025/gal on all motor fuels.
North Dakota	Inspection fee: \$0.00025/gal on gasoline, kerosene, tractor fuel, heating oil, or diesel fuel.
Ohio	
Oklahoma	Petroleum Storage Underground Tank Release fee: \$0.010/gal on gasoline, diesel fuel and blended fuel (gasohol, ethanol
	grade ethanol).
Oregon[4]	LOTS allowed and levied at the county and municipal levels. Petroleum load fee: \$7.00 per load (load = anything over 100
Pennsylvania	A variable rate is calculated annually and replaces the OCS and Liquid Fuels Tax (see PA Bulletin for updated rate info). Ur
	Storage Tank Fund fee: \$0.011/gal. See PA Insurance Dept, Bureau of Special Funds, USTIF for UST fees.
Rhode Island	Environmental Protection Regulatory fee (EPRF): \$0.01/gal. Uniform Oil Response and Prevention fee: \$0.05 cents per bai
	(\$0.0012/gal).
South Carolina[4]	Inspection Fee: \$0.0025/gal; Environmental Impact Fee: \$0.005/gal.
South Dakota	Tank Inspection Fee: \$0.02/gal.
Tennessee	Special Privilege Tax: \$0.01/gal. Environmental Assurance fee: \$0.004/gal.
Texas	Petro products delivery fee varies on load size (applies to all petro products).
Utah	Environmental Assurance fee: \$0.0065/gal.
Vermont	Petroleum Distributor fee: \$0.01/gal. Motor Fuel Transportation Infrastructure Assessment (MFTIA)fee: gasoline \$0.0396
	\$0.03/gal. Motor Fuel Tax Assessment (MFTA) applies to gasoline only: \$0.134/gal.
Virginia	Storage tank fee = \$0.006/gal. Wholesale Sales Tax: 2.1% on fuels sold in the Northern Virginia area and the Hampton Rc
	District Commission area.
Washington[4]	Oil Spill Administration Tax: \$0.04 per barrel (\$0.0009523/gal). Oil Spill Response tax: \$0.01/bbl (\$0.000238/gal). Hazardo
	Substance tax: .007 times the w/s price of the substance. "Border Zone Area Motor Fuel Tax" \$0.01/gal in counties borde
West Virginia	Excise tax \$0.205/gal, Consumers Sales and Service Tax: \$0.127/gal.

## Notes

Wisconsin	Petroleum Inspection fee: \$0.02/gal.
Wyoming	License Tax: \$0.01/gal.
American Samoa	Not subject to federal excise.
Guam	Not subject to federal excise. Automotive Surcharge (gasoline): \$0.04/gal. Mass Transit Automotive Surcharge (diesel): \$0.04/gal.
Northern Mariana Islands	Not subject to federal excise.
Puerto Rico	Not subject to federal excise.
U.S. Virgin Islands	Not subject to federal excise.

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Federal and state motor fuels taxes[1]

	Gasoline			Diesel		
	Excise	LUST Fee	Total	Excise	LUST Fee	
Federal	\$0.183	\$0.001	\$0.184	\$0.243	\$0.001	
	Gasoline			Diesel		
	State tax	Other taxes & Fees[2]	Total State[3]	State tax	Other taxes & Fees[2]	Total State[3]
Average state tax	\$0.2279	\$0.0419	\$0.2649	\$0.238	\$0.039	\$0.2724
Alabama[4]	0.16	0.03	0.19	0.19	0.0175	0.2075
Alaska	0.08	0.0095	0.0895	0.08	0.0095	0.0895
Arizona	0.18	0.01	0.19	0.18	0.01	0.19
Arkansas	0.215	0.003	0.218	0.225	0.003	0.228
California[4]	0.30	0.0716	0.3716	0.13	0.2466	0.3766
Colorado	0.22	0.0125	0.2325	0.205	0.0125	0.2175
Connecticut	0.25		0.25	0.503		0.503
Delaware	0.23		0.23	0.22		0.22
District of Columbia	0.235		0.235	0.235		0.235
Florida[4]	0.04	0.2659	0.3059	0.04	0.2967	0.3367
Georgia[4]	0.260	0.005	0.265	0.290	0.005	0.295
Hawaii[4]	0.17	0.025	0.195	0.17	0.025	0.195
Idaho	0.32	0.01	0.33	0.32	0.01	0.33
Illinois[4]	0.19	0.151	0.341	0.215	0.151	0.366
Indiana	0.18	0.168	0.348	0.16	0.01	0.17
Iowa	0.308	0.01	0.318	0.325	0.01	0.335
Kansas	0.24	0.0103	0.2503	0.26	0.0103	0.2703
Kentucky	0.246	0.014	0.260	0.216	0.014	0.230
Louisiana	0.2	0.0093	0.2093	0.2	0.0093	0.2093
Maine	0.3	0.014	0.314	0.312	0.0066	0.3186

	Gasoline				Diesel		
	State tax	Other taxes & Fees[2]	Total State[3]	State & Federal	State tax	Other taxes & Fees[2]	Total State[3]
Maryland	0.246	0.0769	0.3229	0.5069	0.2535	0.0769	0.3304
Massachusetts	0.24	0.0264	0.2664	0.4504	0.24	0.0264	0.2664
Michigan	0.19	0.1468	0.3368	0.5208	0.15	0.1608	0.3108
Minnesota	0.285	0.001	0.286	0.47	0.285	0.001	0.286
Mississippi[4]	0.18	0.004	0.184	0.368	0.18	0.004	0.184
Missouri[4]	0.17	0.003	0.173	0.357	0.17	0.003	0.173
Montana[4]	0.27	0.0075	0.2775	0.4615	0.2775	0.0075	0.285
Nebraska	0.261	0.009	0.270	0.454	0.261	0.003	0.264
Nevada[4]	0.23	0.0081	0.2381	0.4221	0.27	0.0075	0.2775
New Hampshire	0.222	0.0163	0.2383	0.4223	0.222	0.0163	0.2383
New Jersey	0.105	0.0405	0.1455	0.3295	0.135	0.0405	0.1755
New Mexico	0.17	0.0188	0.1888	0.3728	0.21	0.0188	0.2288
New York[4]	0.08	0.2614	0.3414	0.5254	0.08	0.2434	0.3234
North Carolina	0.360	0.0025	0.3625	0.5465	0.360	0.0025	0.3625
North Dakota	0.23	0.0003	0.2303	0.4143	0.23	0.0003	0.2303
Ohio	0.28		0.28	0.464	0.28		0.28
Oklahoma	0.16	0.01	0.17	0.354	0.13	0.01	0.14
Oregon[4]	0.3		0.3	0.484	0.3		0.3
Pennsylvania	0.505	0.011	0.516	0.7	0.642	0.011	0.653
Rhode Island	0.33	0.0112	0.3412	0.5252	0.33	0.0112	0.3412
South Carolina[4]	0.16	0.0075	0.1675	0.3515	0.16	0.0075	0.1675
South Dakota	0.28	0.02	0.30	0.484	0.28	0.02	0.3
Tennessee	0.2	0.014	0.214	0.398	0.17	0.014	0.184
Texas	0.2		0.2	0.384	0.2		0.2
Utah	0.245	0.0065	0.2515	0.4355	0.245	0.0065	0.2515
Vermont	0.121	0.1871	0.3081	0.4921	0.28	0.04	0.32
Virginia	0.162	0.006	0.168	0.352	0.202	0.006	0.208
Washington[4]	0.375	0.001	0.376	0.56	0.375	0.001	0.376
West Virginia	0.205	0.141	0.346	0.53	0.205	0.141	0.346

	Gasoline				Diesel		
	State tax	Other taxes & Fees[2]	Total State[3]	State & Federal	State tax	Other taxes & Fees[2]	Total State[3]
Wisconsin	0.309	0.02	0.329	0.513	0.309	0.02	0.329
Wyoming	0.23	0.01	0.24	0.424	0.23	0.01	0.24
American Samoa	0.35		0.35		0.315	0.035	0.35
Guam	0.11	0.04	0.15		0.1	0.04	0.14
Northern Mariana Islands	0.15		0.15		0.15		0.15
Puerto Rico	0.16		0.16		0.08		0.08
U.S. Virgin Islands	0.14		0.14		0.14		0.14

1 This list includes rates of general application (including, but not limited to, excise taxes, environmental taxes, special taxes, and inspection fees), excise taxes, and local taxes. Rates are also exclusive of any state taxes based on gross or net receipts. **The information included in this document is for general informational purposes only and should not be construed as legal, tax, or other advice. Contact the appropriate state agencies for official information and guidance about motor fuel taxes and fees.** State rates in effect as of July 1, 2015. Sources: State and Territorial statutes and government agencies.

2 May include sales and/or use taxes, inspection fees, environmental fees, or other charges.

3 Average of Total State taxes may not equal the sum due to rounding.

4 Local option taxes (LOTS) are allowed.

5 The State of Alaska suspended its motor fuels taxes on all fuel types and uses for a period of one year beginning September 1, 2008 and ending August 31, 2009.

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[maureen.klein@eia.gov](mailto:maureen.klein@eia.gov)

Total	Notes
<b>\$0.244</b>	Leaking Underground Storage Tank (LUST) fee: \$0.001/gal.
State & Federal	Notes
<b>\$0.5164</b>	Inspection Fee (applies to all gasoline): \$0.02/gal. The Inspection Fee only applies to diesel fuel that is not subject to excise. Storage Tank Trust Fund Charge: \$0.01/gal. Wholesale Oil License fee: \$0.0075/gal on diesel fuel only. LOTs arithmetic average = \$0.0185/gal.
0.4515	No sales tax when excise is paid.
0.3335	Refined Fuel Surcharge: \$0.0095/gal.
0.434	"Use Class motor vehicle" diesel rate = \$0.26/gal; Storage Tank tax: \$0.01/gal.
0.472	Border Zone rates may apply (state excise rate will not be more than \$0.01/gal higher than the adjoining state's rate. See A.C.A. § 26-55-210 for details); Environmental Assurance fee: \$0.003/gal.
0.6206	2.25% state sales tax on gasoline, 9.42% state sales tax on diesel (prepaid rates for these sales taxes: gasoline \$0.05/gal; diesel \$0.225/gal). <b>Additional District sales taxes may apply.</b> State Underground Storage Tank fee (all products): \$0.02/gal. Oil Spill Prevention and Administration Fee (all products): \$0.065 per barrel (\$0.00155/gal).
0.4615	Environmental Response Surcharge (ERS Fee): \$100 per tanker load (8000 gallons) or \$0.0125/gal on all motor fuels.
0.747	Petroleum Products Gross Earnings tax (PPGET): 8.1% on first sale of all products in the state. PPGET does not apply to products to be used as heating fuels or bunker fuels.
0.464	DE Hazardous Substance: 0.9% tax on gross receipts from the sales of petroleum or petroleum products.
0.479	
0.5807	The listed gasoline rate does not include additional local option taxes above the statewide minimum of \$0.05/gal. See <a href="http://dor.myflorida.com/dor/tips/pdf/14b05-01_chart.pdf">http://dor.myflorida.com/dor/tips/pdf/14b05-01_chart.pdf</a> for more information. Environmental taxes and other fees: Coastal Protection tax \$0.00048/gal; Water Quality tax \$0.0012/gal; Inland Protection tax \$0.019/gal; Petroleum Inspection fee \$0.00125/gal on gasoline, kerosene and No. 1 fuel oil. Total of these additional taxes and fees: \$0.02193/gal for gasoline, \$0.02068/gal for diesel.
0.539	Georgia Underground Storage Tank (GUST) fee on petro products: \$0.005/gal. The average retail price used for the Prepaid Local Tax will change as of 7/1/15.
0.439	In addition to State rates: Honolulu: \$0.165/gal; Maui: \$0.160/gal; Hawaii: \$0.088/gal; Kauai: \$0.170/gal. Environmental Response Tax \$0.025/gal.
0.574	Petroleum Transfer Fee (all fuels): \$0.01/gal.
0.61	"Part B", mandatory prepaid sales tax, aka "Tax Prepayment by Motor Fuel Retailers" (sales tax is 6.25%): \$0.14/gal for gasoline and diesel. For gasohol and biodiesel (1 to 10% blends), the prepaid rate is \$0.11/gal. Underground Storage Tank tax: \$0.003/gal; Environmental Impact Fee: \$0.008/gal.
0.414	The Gasoline Use Tax (formerly the prepaid sales tax) is considered the equivalent of the 7 percent sales tax that would be collected by a retail merchant and replaces the obligation of the retail merchant to collect the sales tax on the sale of gasoline. <b>The Gasoline Use Tax is calculated on a monthly basis</b> (see Departmental Notices for new rates). The rate is \$0.158/gal as of 7/1/15. <b>A 7% sales tax applies at the pump to retail, on-highway use diesel before state and federal excise taxes are applied</b> . Oil Inspection fee: \$0.01/gal.
0.579	Rate for ethanol-blended gasoline: \$0.293/gal. Environmental Protection Charge: \$0.01/gal on petroleum products.
0.5143	Environmental Assurance Fee: \$0.01/gal. Petroleum Product Inspection Fee: 0.015 cents per barrel (bbl = 50 gals) or \$0.0003/gal.
0.474	Petroleum Storage Tank Environmental Assurance Fee: \$0.014/gal. Rates are calculated quarterly on the average wholesale price of fuel.
0.4533	State Inspection fee (applies to all petroleum products): \$0.00125/gal. Motor Fuels Underground Storage Tank Trust Fund fee applies to gasoline, No. 1 diesel, No. 2 diesel, kerosene, and all aviation fuels (not to LPG): \$72 per 9000 gallon load (\$0.008/gal).
0.5626	Maine Coastal and Inland Surface Oil Clean-up Fund fee: \$0.03 per barrel (\$0.0007/gal) for all crude oil and refined oil, including #6 fuel oil, #2 fuel oil, kerosene, gasoline, jet fuel, diesel fuel and liquid asphalt. Ground Water Oil Clean-up Fund fees: \$0.56 per barrel (\$0.0133/gal) of gasoline; \$0.25 per barrel (\$0.0059/gal) of refined petroleum products and their by-products (other than gasoline and #6 fuel oil), including #2 fuel oil, kerosene, jet fuel and diesel fuel; and \$0.04 per barrel of #6 fuel oil. Petroleum Marketing Fund Fee: \$0.40 per 10,000 gallons of home heating oil and motor fuel oil.

State & Federal	Notes
0.5744	CPI component \$0.008/gal as of 1/1/15, Sales and Use Tax Equivalent rate (SUTE) component \$0.06/gal as of 1/1/15. Oil transfer Fee: \$0.0775 cents per barrel (\$0.0018/gal) of oil transferred into the State.
0.5104	Underground Storage Tank Petroleum Product Cleanup Fund Delivery fee: \$253.95 per 10k load (\$0.025395/gal). Underground Storage Tank fee: \$250 per year, per tank. Uniform Oil Response +Prevention fee: 5.0 ¢/barrel (\$0.001/gal), all products.
0.5548	The July 2015 Prepaid Sales Tax rates on fuels: gasoline \$0.138/gal; diesel fuel \$0.152/gal. <b>NOTE:</b> The prepaid sales tax rates are calculated each month, see Revenue Administrative Bulletins (RABs) for current rates. Environmental protection regulatory fee: \$0.00875/gal all products.
0.53	Petroleum Tank Release Cleanup Fee(back in effect 10/1/15 - 1/31/16): \$20 per 1,000 gallons (\$0.02/gal). Inspection fee: \$1 for every 1,000 gallons received (\$0.001/gal).
0.428	Seawall Tax: \$0.03/gal (gasoline only) in effect in Harrison, Hancock, and Jackson Counties. Environmental Protection Fee: \$0.004/gal.
0.417	Underground Storage Tank fee: \$100 per tank per year.
0.529	Petroleum Inspection fee: \$0.025 per 50 gallons (\$0.0005/gal); Transport Load Fee \$20.00 per 8,000 gallons (\$0.0025/gal).
0.508	Petroleum Storage Tank Cleanup fee : \$0.0075/gal on gasoline, diesel and fuel oil, aviation gasoline, and (non-military use) jet fuel. Petroleum Release Remedial Action fee: gasoline, gasohol, aviation gasoline, ethanol: \$0.009/gal; diesel, jet fuel, all others products: \$0.003/gal.
0.5215	Additional county and local option taxes on motor fuels add \$0.05 to \$0.10/gal to the state rate (County mandatory: \$0.01/gal, County Option: \$0.04-\$0.9/gal). Petroleum Products Inspection Fee: \$0.00055/gal on gasoline; Clean-up Fee on gasoline, No. 1 and No. 2 distillates: \$0.0075/gal.
0.4823	Oil Discharge and Disposal Cleanup Fund fee: \$0.015/gal on gasoline and diesel fuels, excluding heating fuels. Oil Pollution Control Fund fee: \$0.00125/gal on all petroleum products except LPG and natural gas.
0.4195	Petroleum Products Gross Receipts Tax: \$0.04/gal. Spill Compensation and Control Act: \$0.023 per barrel (\$0.0005/gal) on all petroleum products.
0.4728	Petroleum Products Loading fee: \$150 per 8000 gallon load on gasoline and special fuels (\$0.01875/gal). LOTS allowed, not in effect.
0.5674	Petroleum Business Tax (13-A) - requires annual adjustment (gasoline \$0.178/gal, diesel \$0.1605/gal). Petroleum Testing Fee (gasoline): \$0.0005/gal. Additional sales taxes apply: State Sales Tax: \$0.08/gal (\$0.0875/gal in the Metropolitan Commuter Transportation District (MCTD)); local sales taxes also apply (some counties levy this in a cents-per-gallon manner.) Prepaid Sales Tax rates (see Publication 790, "Chart for Prepayment of Sales Tax on Motor Fuels"): \$0.175/gal, \$0.21/gal, \$0.16/gal for Regions 1, 2, 3, respectively. Oil Spill Prevention, Control, and Compensation License fee: \$0.08/bbl plus a surcharge of \$0.0425/bbl, all petroleum products (\$0.0029/gal).
0.6065	Gasoline and Oil Inspection fee: \$0.0025/gal on all motor fuels.
0.4743	Inspection fee: \$0.00025/gal on gasoline, kerosene, tractor fuel, heating oil, or diesel fuel.
0.524	
0.384	Petroleum Storage Underground Tank Release fee: \$0.010/gal on gasoline, diesel fuel and blended fuel (gasohol, ethanol and fuel grade ethanol).
0.544	LOTS allowed and levied at the county and municipal levels. Petroleum load fee: \$7.00 per load (load = anything over 100 gals.)
0.897	A variable rate is calculated annually and replaces the OCS and Liquid Fuels Tax (see PA Bulletin for updated rate info). Underground Storage Tank Fund fee: \$0.011/gal. See PA Insurance Dept, Bureau of Special Funds, USTIF for UST fees.
0.5852	Environmental Protection Regulatory fee (EPRF): \$0.01/gal. Uniform Oil Response and Prevention fee: \$0.05 cents per barrel (\$0.0012/gal).
0.4115	Inspection Fee: \$0.0025/gal; Environmental Impact Fee: \$0.005/gal.
0.544	Tank Inspection Fee: \$0.02/gal.
0.428	Special Privilege Tax: \$0.01/gal. Environmental Assurance fee: \$0.004/gal.
0.444	Petro products delivery fee varies on load size (applies to all petro products).
0.4955	Environmental Assurance fee: \$0.0065/gal.
0.564	Petroleum Distributor fee: \$0.01/gal. Motor Fuel Transportation Infrastructure Assessment (MFTIA)fee: gasoline \$0.0431/gal.; diesel \$0.03/gal. Motor Fuel Tax Assessment (MFTA) applies to gasoline only: \$0.134/gal.
0.452	Storage tank fee = \$0.006/gal. Wholesale Sales Tax: 2.1% on fuels sold in the Northern Virginia area and the Hampton Roads Planning District Commission area.
0.62	Oil Spill Administration Tax: \$0.04 per barrel (\$0.0009523/gal). Hazardous Substance tax: .007 times the w/s price of the substance.
0.59	"Border Zone Area Motor Fuel Tax" \$0.01/gal in counties bordering Canada.
	Excise tax \$0.205/gal, Consumers Sales and Service Tax: \$0.141/gal.



State & Federal	Notes
0.573	Petroleum Inspection fee: \$0.02/gal.
0.484	License Tax: \$0.01/gal.
	Not subject to federal excise.
	Not subject to federal excise. Automotive Surcharge (gasoline): \$0.04/gal. Mass Transit Automotive Surcharge (diesel): \$0.04/gal.
	Not subject to federal excise.
	Not subject to federal excise.
	Not subject to federal excise.

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## Federal and state motor fuels taxes[1]

	Gasoline			Diesel	
	Excise	LUST Fee	Total	Excise	
<b>Federal</b>	<b>\$0.183</b>	<b>\$0.001</b>	<b>\$0.184</b>	<b>\$0.243</b>	

	Gasoline			Diesel	
	State tax	Other taxes & Fees[2]	Total State	State & Federal	State tax
<b>Average state tax</b>	<b>\$0.2174</b>	<b>\$0.0516</b>	<b>\$0.2689</b>	<b>\$0.4529</b>	<b>\$0.226</b>

Alabama[4]	0.16	0.03	0.19	0.374	0.19	0.0175
Alaska	0.08		0.08	0.264	0.08	
Arizona	0.18	0.01	0.19	0.374	0.18	0.01
Arkansas[3]	0.215	0.003	0.218	0.402	0.225	0.003

California[3][4]	0.36	0.0866	0.4466	0.6306	0.11	0.2915
Colorado	0.22	0.0125	0.2325	0.4165	0.205	0.0125
Connecticut[3]	0.25		0.25	0.434	0.545	
Delaware	0.23		0.23	0.414	0.22	
District of Columbia	0.235		0.235	0.419	0.235	

Florida[3][4]	0.04	0.2659	0.3059	0.4899	0.04	0.2967
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Georgia[3][4]	0.075	0.123	0.198	0.382	0.075	0.148
Hawaii[3][4]	0.17	0.025	0.195	0.379	0.17	0.025
Idaho	0.25	0.01	0.26	0.444	0.25	0.01

Illinois[3][4]	0.19	0.201	0.391	0.575	0.215	0.201
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Indiana[3]	0.18	0.162	0.342	0.526	0.16	0.01
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Iowa[3]	0.21	0.01	0.22	0.404	0.225	0.01
Kansas	0.24	0.0103	0.2503	0.4343	0.26	0.0103

	Gasoline			State & Federal	Diesel	
	State tax	Other taxes & Fees[2]	Total State		State tax	Other taxes & Fees[2]
Kentucky	0.262	0.014	0.276	0.46	0.232	0.014
Louisiana	0.2	0.0093	0.2093	0.3933	0.2	0.0093
Maine	0.3	0.014	0.314	0.498	0.312	0.0066
Maryland	0.243	0.0618	0.3048	0.4888	0.2505	0.0618
Massachusetts	0.24	0.0264	0.2664	0.4504	0.24	0.0264
Michigan[3]	0.19	0.1648	0.3548	0.5388	0.15	0.2238
Minnesota	0.285	0.001	0.286	0.47	0.285	0.001
Mississippi[4]	0.18	0.004	0.184	0.368	0.18	0.004
Missouri[4]	0.17	0.003	0.173	0.357	0.17	0.003
Montana[4]	0.27	0.0075	0.2775	0.4615	0.2775	0.0075
Nebraska	0.256	0.009	0.265	0.449	0.256	0.003
Nevada[4]	0.23	0.0081	0.2381	0.4221	0.27	0.0075
New Hampshire	0.222	0.0163	0.2383	0.4223	0.222	0.0163
New Jersey[3]	0.105	0.0405	0.1455	0.3295	0.135	0.0405
New Mexico	0.17	0.0188	0.1888	0.3728	0.21	0.0188
New York[3][4]	0.08	0.2614	0.3414	0.5254	0.08	0.2434
North Carolina	0.175	0.2025	0.3775	0.5615	0.175	0.2025
North Dakota	0.23	0.0003	0.2303	0.4143	0.23	0.0003
Ohio	0.28		0.28	0.464	0.28	
Oklahoma	0.16	0.01	0.17	0.354	0.13	0.01
Oregon[4]	0.3		0.3	0.484	0.3	
Pennsylvania	0.505	0.011	0.516	0.7	0.642	0.011

	Gasoline			State & Federal	Diesel	
	State tax	Other taxes & Fees[2]	Total State		State tax	Other taxes & Fees[2]
Rhode Island	0.32	0.0112	0.3312	0.5152	0.32	0.0112
South Carolina[4]	0.16	0.0075	0.1675	0.3515	0.16	0.0075
South Dakota	0.22	0.02	0.24	0.424	0.22	0.02
Tennessee	0.2	0.014	0.214	0.398	0.17	0.014
Texas	0.2		0.2	0.384	0.2	
Utah	0.245	0.0065	0.2515	0.4355	0.245	0.0065
Vermont	0.121	0.1987	0.3197	0.5037	0.28	0.04
Virginia[3]	0.162	0.006	0.168	0.352	0.202	0.006
Washington[4]	0.375	0.001	0.376	0.56	0.375	0.001
West Virginia	0.205	0.141	0.346	0.53	0.205	0.141
Wisconsin	0.309	0.02	0.329	0.513	0.309	0.02
Wyoming	0.23	0.01	0.24	0.424	0.23	0.01
American Samoa	0.35		0.35		0.315	0.035
Guam	0.11	0.04	0.15		0.1	0.04
Northern Mariana Islands	0.15		0.15		0.15	
Puerto Rico	0.16		0.16		0.08	
U.S. Virgin Islands	0.14		0.14		0.14	

1 This list includes rates of general application (including, but not limited to, excise taxes, environmental taxes, special taxes, and inspection fees, and county and local taxes. Rates are also exclusive of any state taxes based on gross or net receipts. **The information included in this document is for informational purposes only and should not be construed as legal, tax, or other advice. Contact the appropriate state agencies for clarification and guidance about motor fuel taxes and fees.** State rates in effect as of January 1, 2015. Sources: State and Territorial statutes and government websites.

2 May include sales and/or use taxes, inspection fees, environmental fees, or other charges.

3 Additional state taxes may be levied.

4 Local option taxes (LOTS) are allowed.

5 The State of Alaska suspended its motor fuels taxes on all fuel types and uses for a period of one year beginning September 1, 2008 to September 1, 2009.

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LUST Fee	Total
\$0.001	\$0.244

Total State	State & Federal
\$0.2768	\$0.5208

0.2075	0.4515
0.08	0.324
0.19	0.434
0.228	0.472

0.4015	0.6455
0.2175	0.4615
0.545	0.789
0.22	0.464
0.235	0.479

0.3367	0.5807
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0.223	0.467
0.195	0.439
0.26	0.504

0.416	0.66
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0.17	0.414
0.235	0.479
0.2703	0.5143

Total State	State & Federal
0.246	0.490
0.2093	0.4533
0.3186	0.5626
0.3123	0.5563
0.2664	0.5104
0.3738	0.6178
0.286	0.53
0.184	0.428
0.1730	0.417
0.285	0.529
0.259	0.503
0.2775	0.5215
0.2383	0.4823
0.1755	0.4195
0.2288	0.4728
0.3234	0.5674
0.3775	0.6215
0.2303	0.4743
0.28	0.524
0.1	0.384
0.3	0.544
0.653	0.897

Total State	State & Federal
0.3312	0.5752
0.1675	0.4115
0.24	0.484
0.184	0.428
0.2	0.444
0.2515	0.4955
0.32	0.564
0.208	0.452
0.376	0.62
0.346	0.59
0.329	0.573
0.24	0.484
0.35	
0.14	
0.15	
0.08	
0.14	

action fees), exclusive of  
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and ending August 31,

## Notes

Leaking Underground Storage Tank (LUST) fee: \$0.001/gal.

## Notes

Inspection Fee (applies to all gasoline): \$0.02/gal. The Inspection Fee only applies to diesel fuel that is not subject to excise. Storage Tank Trust Fund Charge: \$0.01/gal. Wholesale Oil License fee: \$0.0075/gal on diesel fuel only. LOTs arithmetic average = \$0.0185/gal. No sales tax when excise is paid.

"Use Class motor vehicle" diesel rate = \$0.26/gal; Storage Tank tax: \$0.01/gal.

Border Zone rates may apply (state excise rate will not be more than \$0.01/gal higher than the adjoining state's rate. See A.C.A. § 26-55-210 for details); Environmental Assurance fee: \$0.003/gal.

2.25% state sales tax on gasoline, 9.42% state sales tax on diesel (prepaid rates for these sales taxes: gasoline \$0.065/gal; diesel \$0.27/gal). **Additional District sales taxes may apply.** State Underground Storage Tank fee (all products): \$0.02/gal. Oil Spill Prevention and Administration Fee (all products): \$0.065 per barrel (\$0.00155/gal).

Environmental Response Surcharge (ERS Fee): \$100 per tanker load (8000 gallons) or \$0.0125/gal on all motor fuels.

Petroleum Products Gross Earnings tax (PPGET): 8.1% on first sale of all products in the state. PPGET does not apply to products to be used as heating fuels or bunker fuels.

DE Hazardous Substance: 0.9% tax on gross receipts from the sales of petroleum or petroleum products.

The listed gasoline rate does not include additional local option taxes above the statewide minimum of \$0.05/gal. See [http://dor.myflorida.com/dor/tips/pdf/14b05-01\\_chart.pdf](http://dor.myflorida.com/dor/tips/pdf/14b05-01_chart.pdf) for more information. Environmental taxes and other fees: Coastal Protection tax \$0.00048/gal; Water Quality tax \$0.0012/gal; Inland Protection tax \$0.019/gal; Petroleum Inspection fee \$0.00125/gal on gasoline, kerosene and No. 1 fuel oil. Total of these additional taxes and fees: \$0.02193/gal for gasoline, \$0.02068/gal for diesel.

Other taxes apply: a 3% Second Motor Fuel Tax, and a 1% Sales and Use Tax for a combined rate of 4%. These taxes are applied on a prepaid, cents-per-gallon basis. The rates are calculated semi-annually (adjustment of the prepaid state rates suspended for the period beginning 7/1/14; rates frozen at 1/1/14 levels. **This freeze does not apply to Prepaid Local Tax (i.e., the local 1% sales and use tax)).** The mandatory prepaid rates for the 4% State S&U tax are: \$0.118/gal for gasoline, \$0.138/gal for diesel. Georgia Underground Storage Tank (GUST) fee on petro products: \$0.005/gal. The average retail price used for the Prepaid Local Tax will change as of 4/1/15. In addition to State rates: Honolulu: \$0.165/gal; Maui: \$0.160/gal; Hawaii: \$0.088/gal; Kauai: \$0.170/gal. Environmental Response Tax \$0.025/gal.

Petroleum Transfer Fee (all fuels): \$0.01/gal.

"Part B", mandatory prepaid sales tax, aka "Tax Prepayment by Motor Fuel Retailers" (sales tax is 6.25%): \$0.19/gal for gasoline and diesel. For gasohol and biodiesel (1 to 10% blends), the prepaid rate is \$0.15/gal. Underground Storage Tank tax: \$0.003/gal; Environmental Impact Fee: \$0.008/gal.

The Gasoline Use Tax (formerly the prepaid sales tax) is considered the equivalent of the 7 percent sales tax that would be collected by a retail merchant and replaces the obligation of the retail merchant to collect the sales tax on the sale of gasoline. **The Gasoline Use Tax is calculated on a monthly basis** (see Departmental Notices for new rates). The rate is \$0.152/gal as of 1/1/15. **A 7% sales tax applies at the pump to retail, on-highway use diesel before state and federal excise taxes are applied.** Oil Inspection fee: \$0.01/gal. Rates will increase on March 1, 2015. Rate for ethanol-blended gasoline: \$0.19/gal. Environmental Protection Charge: \$0.01/gal on petroleum products.

Environmental Assurance Fee: \$0.01/gal. Petroleum Product Inspection Fee: 0.015 cents per barrel (bbl = 50 gals) or \$0.0003/gal.



## Notes

Petroleum Storage Tank Environmental Assurance Fee: \$0.014/gal. Rates are calculated quarterly on the average wholesale price of fuel.

State Inspection fee (applies to all petroleum products): \$0.00125/gal. Motor Fuels Underground Storage Tank Trust Fund fee applies to gasoline, No. 1 diesel, No. 2 diesel, kerosene, and all aviation fuels (not to LPG): \$72 per 9000 gallon load (\$0.008/gal).

Maine Coastal and Inland Surface Oil Clean-up Fund fee: \$0.03 per barrel (\$0.0007/gal) for all crude oil and refined oil, including #6 fuel oil, #2 fuel oil, kerosene, gasoline, jet fuel, diesel fuel and liquid asphalt. Ground Water Oil Clean-up Fund fees: \$0.56 per barrel (\$0.0133/gal) of gasoline; \$0.25 per barrel (\$0.0059/gal) of refined petroleum products and their by-products (other than gasoline and #6 fuel oil), including #2 fuel oil, kerosene, jet fuel and diesel fuel; and \$0.04 per barrel of #6 fuel oil. Petroleum Marketing Fund Fee: \$0.40 per 10,000 gallons of home heating oil and motor fuel oil.

CPI component \$0.008/gal as of 1/1/15, Sales and Use Tax Equivalent rate (SUTE) component \$0.06/gal as of 1/1/15. Oil transfer Fee: \$0.0775 cents per barrel (\$0.0018/gal) of oil transferred into the State.

Underground Storage Tank Petroleum Product Cleanup Fund Delivery fee: \$253.95 per 10k load (\$0.025395/gal). Underground Storage Tank fee: \$250 per year, per tank. Uniform Oil Response +Prevention fee: 5.0 ¢/barrel (\$0.001/gal), all products.

The January 2015 Prepaid Sales Tax Rates on Fuels: gasoline \$0.156/gal; diesel fuel \$0.215/gal. **NOTE:** The prepaid sales tax rates are now calculated each month, see Revenue Administrative Bulletins (RABs). Environmental protection regulatory fee: \$0.00875/gal all products.

Petroleum Tank Release Cleanup Fee (not currently in effect, last active period 4/1/14-7/31/14: \$20 per 1,000 gallons (\$0.02/gal)).

Inspection fee: \$1 for every 1,000 gallons received (\$0.001/gal).

Seawall Tax: \$0.03/gal (gasoline only) in effect in Harrison, Hancock, and Jackson Counties. Environmental Protection Fee: \$0.004/gal. Underground Storage Tank fee: \$100 per tank per year.

Petroleum Inspection fee: \$0.025 per 50 gallons (\$0.0005/gal); Transport Load Fee \$20.00 per 8,000 gallons (\$0.0025/gal).

Petroleum Storage Tank Cleanup fee : \$0.0075/gal on gasoline, diesel and fuel oil, aviation gasoline, and (non-military use) jet fuel.

Petroleum Release Remedial Action fee: gasoline, gasohol, aviation gasoline, ethanol: \$0.009/gal; diesel, jet fuel, all others products: \$0.003/gal.

Additional county and local option taxes on motor fuels add \$0.05 to \$0.10/gal to the State rate. (County mandatory: \$0.01/gal, County Option: \$0.04-\$0.9/gal). Petroleum Products Inspection Fee: \$0.00055/gal on gasoline; Clean-up Fee on gasoline, No. 1 and No. 2 distillates: \$0.0075/gal.

Oil Discharge and Disposal Cleanup Fund fee: \$0.015/gal on gasoline and diesel fuels, excluding heating fuels. Oil Pollution Control Fund fee: \$0.00125/gal on all petroleum products except LPG and natural gas.

Petroleum Products Gross Receipts Tax ("County Gasoline Tax"): \$0.04/gal. Spill Compensation and Control Act: 2.3 cents per barrel (\$0.0005/gal) on all petroleum products.

Petroleum Products Loading fee: \$150 per 8000 gallon load on gasoline and special fuels (\$0.01875/gal). LOTS allowed, not in effect.

Petroleum Business Tax (13-A) - requires annual adjustment (gasoline \$0.178/gal, diesel \$0.1605/gal). Petroleum Testing Fee (gasoline): \$0.0005/gal. Additional sales taxes apply: State Sales Tax: \$0.08/gal (\$0.0875/gal in the Metropolitan Commuter Transportation District (MCTD)); local sales taxes also apply (some counties levy this in a cents-per-gallon manner.) Prepaid Sales Tax rates (see Publication 790, "Chart for Prepayment of Sales Tax on Motor Fuels"): \$0.175/gal, \$0.21/gal, \$0.16/gal for Regions 1, 2, 3, respectively. Oil Spill Prevention, Control, and Compensation License fee: 0.08 cents per barrel plus a surcharge of \$0.0425 cents per barrel, all petroleum products (\$0.0029/gal).

\$0.175/gal base rate plus adjusted amount based on weighted average wholesale price of gasoline and diesel; currently: gasoline = \$0.20/gal, diesel = \$0.20/gal. Gasoline and Oil Inspection fee: \$0.0025/gal on all motor fuels. Total tax is currently capped at \$0.375/gal.

Inspection fee: \$0.00025/gal on gasoline, kerosene, tractor fuel, heating oil, or diesel fuel.

Petroleum Storage Underground Tank Release fee: \$0.010/gal on gasoline, diesel fuel and blended fuel (gasohol, ethanol and fuel grade ethanol).

LOTS allowed and levied at the county and municipal levels. Petroleum load fee: \$7.00 per load (load = anything over 100 gals.)

A variable rate is calculated annually and replaces the OCS and Liquid Fuels Tax (see PA Bulletin for updated rate info). Underground Storage Tank Fund fee: \$0.011/gal in addition to listed rates. See PA Insurance Dept, Bureau of Special Funds, USTIF for UST fees.

## Notes

Environmental Protection Regulatory fee (EPRF): \$0.01/gal. Beginning 7/1/15 EPRF will be indexed to the U.S. CPI-U. Uniform Oil Response and Prevention fee: \$0.05 cents per barrel (\$0.0012/gal).

Inspection Fee: \$0.0025/gal; Environmental Impact Fee: \$0.005/gal.

Tank Inspection Fee: \$0.02/gal.

Special Privilege Tax: \$0.01/gal. Environmental Assurance fee: \$0.004/gal.

Petro products delivery fee varies on load size (applies to all petro products).

Environmental Assurance fee: \$0.0065/gal.

Petroleum Distributor fee: \$0.01/gal. Motor Fuel Transportation Infrastructure Assessment (MFTIA) fee: gasoline \$0.0547/gal.; diesel \$0.03/gal. Motor Fuel Tax Assessment (MFTA) applies to gasoline only: \$0.134/gal.

Storage tank fee = \$0.006/gal. 2% sales tax in areas where mass transit systems exist.

Oil Spill Administration Tax: \$0.04 per barrel (\$0.0009523/gal). Hazardous Substance tax: .007 times the w/s price of the substance.

"Border Zone Area Motor Fuel Tax" \$0.01/gal in counties bordering Canada.

Excise tax \$0.205/gal, Consumers Sales and Service Tax: \$0.141/gal.

Petroleum Inspection fee: \$0.02/gal.

License Tax: \$0.01/gal.

Not subject to federal excise. <http://www.asbar.org/archive/Newcode/Title%2011%28a%29.htm>, see Ch. 10,11.1002(4) for rates.

Not subject to federal excise. Automotive Surcharge (gasoline): \$0.04/gal. Mass Transit Automotive Surcharge (diesel): \$0.04/gal.

Not subject to federal excise. See <http://www.cnmilaw.org/>, Commonwealth Code, 4 CMC §1403, Fuel Tax.

Not subject to federal excise. See <http://www.cnmilaw.org/>, Commonwealth Code, 4 CMC §1403, Fuel Tax.

Not subject to federal excise. See 33 V.I.C. §91.