

# Motor Fuel Excise Tax Rates January 1, 2006

Note: The tax rates listed are fuel excise taxes collected by distributor/supplier/retailers in each state. Additional taxes may apply to motor carriers. Carrier taxes are coordinate by [IFTA](#).

State	----Gasoline----			----Diesel Fuel----			----Gasohol----			Notes
	Excise Tax	Add'l Tax	Total Tax	Excise Tax	Add'l Tax	Total Tax	Excise Tax	Add'l Tax	Total Tax	
Alabama /1	16.0	2.0	18.0	19.0		19.0	16.0	2.0	18.0	Inspection fee
Alaska	8.0		8.0	8.0		8.0	0.0		0.0	
Arizona	18.0		18.0	18.0		18.0	18.0		18.0	/3
Arkansas	21.5		21.5	22.5		22.5	21.5		21.5	
California	18.0		18.0	18.0		18.0	18.0		18.0	Sales tax applicable
Colorado	22.0		22.0	20.5		20.5	22.0		22.0	
Connecticut	25.0		25.0	26.0		26.0	25.0		25.0	
Delaware	23.0		23.0	22.0		22.0	23.0		23.0	Plus 0.5% GRT /5
<b>Florida /2</b>	<b>4.0</b>	<b>10.9</b>	<b>14.9</b>	<b>16.8</b>	<b>10.9</b>	<b>27.7</b>	<b>4.0</b>	<b>10.9</b>	<b>14.9</b>	<b>Sales tax added to excise /2</b>
<b>Georgia</b>	<b>7.5</b>	<b>7.8</b>	<b>15.3</b>	<b>7.5</b>	<b>9.0</b>	<b>16.5</b>	<b>7.5</b>	<b>7.8</b>	<b>15.3</b>	<b>Sales tax added to excise</b>
Hawaii /1	16.0		16.0	16.0		16.0	16.0		16.0	Sales tax applicable
Idaho	25.0		25.0	25.0		25.0	22.5		22.5	/7
Illinois /1	19.0	1.1	20.1	21.5	1.1	22.6	19.0	1.1	20.1	Sales tax add., env. & LUST fee /3
Indiana	18.0		18.0	16.0		16.0	18.0		18.0	Sales tax applicable /3
Iowa	20.7		20.7	22.5		22.5	19.0		19.0	
Kansas	24.0		24.0	26.0		26.0	24.0		24.0	
<b>Kentucky</b>	<b>17.1</b>	<b>1.4</b>	<b>18.5</b>	<b>14.1</b>	<b>1.4</b>	<b>15.5</b>	<b>17.1</b>	<b>1.4</b>	<b>18.5</b>	<b>Environmental fee /4 /3</b>
Louisiana	20.0		20.0	20.0		20.0	20.0		20.0	
Maine	25.9		25.9	27.0		27.0	25.9		25.9	/5
Maryland	23.5		23.5	24.25		24.25	23.5		23.5	
Massachusetts	21.0		21.0	21.0		21.0	21.0		21.0	
Michigan	19.0		19.0	15.0		15.0	19.0		19.0	Sales tax applicable
Minnesota	20.0		20.0	20.0		20.0	20.0		20.0	
Mississippi	18.0	0.4	18.4	18.0	0.4	18.4	18.0	0.4	18.4	Environmental fee
Missouri	17.0	0.55	17.55	17.0	0.55	17.55	17.0	0.55	17.55	Inspection fee
Montana	27.0		27.0	27.75		27.75	27.0		27.0	
Nebraska	26.1	0.9	27.0	26.1	0.9	27.0	26.1	0.9	27.0	Petroleum fee /5
Nevada /1	24.0	0.805	24.805	27.0	0.75	27.75	24.0	0.805	24.805	Inspection & cleanup fee
New Hampshire	18.0	1.625	19.625	18.0	1.625	19.625	18.0	1.625	19.625	Oil discharge cleanup fee
New Jersey	10.5	4.0	14.50	13.5	4.0	17.50	10.5	4.0	14.50	Petroleum fee
New Mexico	17.0	1.9	18.9	21.0	1.9	22.9	17.0	1.9	18.9	Petroleum loading fee
New York	8.0	15.9	23.9	8.0	14.15	22.15	8.0	15.9	23.9	Sales tax applicable, Petrol. Tax
<b>North Carolina</b>	<b>29.9</b>	<b>0.25</b>	<b>30.15</b>	<b>26.9</b>	<b>0.25</b>	<b>30.15</b>	<b>26.9</b>	<b>0.25</b>	<b>30.15</b>	<b>/4 Inspection tax</b>
North Dakota	23.0		23.0	23.0		23.0	23.0		23.0	
Ohio	28.0		28.0	28.0		28.0	28.0		28.0	Plus 3 cents commerical

Oklahoma	16.0	1.0	17.0	13.0	1.0	14.0	16.0	1.0	17.0	Environmental fee
Oregon /1	24.0		24.0	24.0		24.0	24.0		24.0	
Pennsylvania	12.0	19.2	31.2	12.0	26.1	38.1	12.0	19.2	31.2	Oil franchise tax
Rhode Island	30.0	1	31.0	30.0	1	31.0	30.0	1	31.0	LUST tax
<b>South Carolina</b>	<b>16.0</b>		<b>16.0</b>	<b>16.0</b>		<b>16.0</b>	<b>16.0</b>		<b>16.0</b>	
South Dakota /1	22.0		22.0	22.0		22.0	20.0		20.0	
<b>Tennessee /1</b>	<b>20.0</b>	<b>1.4</b>	<b>21.4</b>	<b>17.0</b>	<b>1.4</b>	<b>18.4</b>	<b>20.0</b>	<b>1.4</b>	<b>21.4</b>	<b>Petroleum Tax &amp; Envir. Fee</b>
<b>Texas</b>	<b>20.0</b>		<b>20.0</b>	<b>20.0</b>		<b>20.0</b>	<b>20.0</b>		<b>20.0</b>	
Utah	24.5		24.5	24.5		24.5	24.5		24.5	
Vermont	19.0	1.0	20.0	25.0	1.0	26.0	19.0	1.0	20.0	Petroleum cleanup fee
<b>Virginia /1</b>	<b>17.5</b>		<b>17.5</b>	<b>16.0</b>		<b>16.0</b>	<b>17.5</b>		<b>17.5</b>	<b>/6</b>
Washington /8	31.0		31.0	31.0		31.0	31.0		31.0	0.5% privilege tax
West Virginia	20.5	6.5	27.0	20.5	6.2	27.0	20.5	6.5	27.0	Sales tax added to excise
Wisconsin	29.9	3.0	32.9	29.9	3.0	32.9	29.9	3.0	32.9	/5 Petroleum Inspection fee
Wyoming	13.0	1	14.0	13.0	1	14.0	13.0	1	14.0	License tax
Dist. of Columbia	22.5		22.5	22.5		22.5	22.5		22.5	
Federal	18.3	0.1	18.4	24.3	0.1	24.4	13.0	0.1	13.1	/7 LUST tax

SOURCE: Compiled by FTA from various sources.

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

/2 Local taxes for gasoline and gasohol vary from 9.7 cents to 17.7 cents. Plus a 2.07 cent per gallon pollution tax.

/3 Carriers pay an additional surcharge equal to AZ-8 cents, IL-6.3 cents (g) 6.0 cents (d), IN-11 cents, KY-2% (g) 4.7% (d).

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

/5 Portion of the rate is adjustable based on maintenance costs, sales volume, or inflation.

/6 Large trucks pay an additional 3.5 cents.

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

/8 Tax rate scheduled to increase to 34 cents on July 1, 2006.