

# Motor Fuel Excise Tax Rates

January 1, 2003

Note: The tax rates listed are fuel excise taxes collected by distributor/supplier/retailers in each state. Additional taxes may apply to motor carriers. For information of carrier taxes, see the IFTA, Inc. Home Page.

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	17.0	2.0	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	24.0		24.0	
Delaware	23.0		23.0	22.0		22.0	23.0		23.0	Plus 0.5% GRT /5
Florida /2	4.0	10.1	14.1	16.6	10.1	26.7	4.0	10.1	14.1	Sales tax added to excise /2
Georgia	7.5		7.5	7.5		7.5	7.5		7.5	Sales tax applicable (3%)
Hawaii /1	16.0		16.0	16.0		16.0	16.0		16.0	Sales tax applicable
Idaho	25.0	1	26.0	25.0	1	26.0	22.5	1	23.5	Clean water tax /7
Illinois /1	19.0	0.8	19.8	21.5	0.8	22.3	19.0	0.8	19.8	Sales tax appl., env. fee /3
Indiana	15.0		15.0	16.0		16.0	15.0		15.0	Sales tax applicable /3
Iowa	20.1		20.1	22.5		22.5	19.0		19.0	
Kansas /8	23.0		23.0	25.0		25.0	23.0		23.0	
Kentucky	15.0	1.4	16.4	12.0	1.4	13.4	15.0	1.4	16.4	Environmental fee /4 /3
Louisiana	20.0		20.0	20.0		20.0	20.0		20.0	
Maine /5	22.0		22.0	23.0		23.0	22.0		22.0	
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	0.03	17.03	17.0	0.03	17.03	17.0	0.03	17.03	Inspection fee
Montana	27.0		27.0	27.75		27.75	27.0		27.0	
Nebraska	24.6	0.9	25.5	24.6	0.9	25.5	24.6	0.9	25.5	Petroleum fee /5
Nevada /1	24.0		24.0	27.0		27.0	24.0		24.0	
New Hampshire	18.0	1.5	19.5	18.0	1.5	19.5	18.0	1.5	19.5	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 /8	17.0	1.9	18.9	18.0	1.9	19.9	17.0	1.9	18.9	Petroleum loading fee
New York	8.0	14.6	22.6	8.0	12.85	20.85	8.0	14.6	22.6	Sales tax applicable
North Carolina	23.4	0.25	23.65	23.4	0.25	23.65	23.4	0.25	23.65	/4 Inspection tax
North Dakota	21.0		21.0	21.0		21.0	21.0		21.0	
Ohio	22.0		22.0	22.0		22.0	22.0		22.0	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	13.9	25.9	12.0	18.8	30.8	12.0	13.9	25.9	Oil franchise tax
Rhode Island	30.0	1	31.0	30.0	1	31.0	30.0	1	31.0	LUST tax
South Carolina	16.0		16.0	16.0		16.0	16.0		16.0	
South Dakota /1	22.0		22.0	22.0		22.0	20.0		20.0	
Tennessee /1	20.0	1.4	21.4	17.0	1.4	18.4	20.0	1.4	21.4	Petroleum Tax & Envir. Fee
Texas	20.0		20.0	20.0		20.0	20.0		20.0	
Utah	24.5		24.5	24.5		24.5	24.5		24.5	
Vermont	19.0	1.0	20.0	25.0	1.0	26.0	19.0	1.0	20.0	Petroleum cleanup fee
Virginia /1	17.5		17.5	16.0		16.0	17.5		17.5	/6
Washington	23.0		23.0	23.0		23.0	23.0		23.0	0.5% privilege tax
West Virginia	20.5	4.85	25.35	20.5	4.85	25.35	20.5	4.85	25.35	Sales tax added to excise
Wisconsin /5	28.1		28.1	28.1		28.1	28.1		28.1	/5
Wyoming	13.0	1	14.0	13.0	1	14.0	13.0	1	14.0	License tax
Dist. of Columbia	20.0		20.0	20.0		20.0	20.0		20.0	
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 to 11.5 cent; IL, 5 cents in Chicago and 6 cents in Cook county (gasoline only); NV, 1.75 to 7.75 cents; OR, 1 to 3 cents; SD and TN, one cent; and VA 2%.*
- /2 Local taxes for gasoline and gasohol vary from 5.5 cents to 17 cents (average is 13.4¢). 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 cost of fuel to state government.*
- /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 Effective July 1, 2003, rate increase in KS, 24 cents (gasoline/gasohol), 26 cents (d); NM, decreases to 16 cents (gasoline/gasohol).*