

TAXES

Table 7.10b
STATE EXCISE TAX RATES
(As of January 1, 2014)

State or other jurisdiction	General sales and gross receipts tax (percent)	Motor fuel excise tax rates (cents per gallon)		
		Gasoline	Diesel	Gasohol
Alabama (e)(f).....	4.0	18	19	18
Alaska.....	none	8	8	8
Arizona (e).....	5.6	19	27	19
Arkansas (e).....	6.5	21.8	22.8	21.8
California (e).....	7.5 (b)	46.5	38	46.5
Colorado.....	2.9	22	20.5	20
Connecticut (e).....	6.35	25	3.7	25
Delaware (e).....	none	23	22	23
Florida (e)(g).....	6.0	17.1	31.3	17.1
Georgia (e).....	4.0	19.3	21.3	19.3
Hawaii (e)(f).....	4.0	17	17	17
Idaho (e)(j).....	6.0	26	26	26
Illinois (e)(f).....	6.25	20.1	22.6	20.1
Indiana (e).....	7.0	18	16	18
Iowa (e).....	6.0	22	23.5	20
Kansas (e).....	6.2	25.03	27.03	25.03
Kentucky (e)(h).....	6.0	30.8	27.8	30.8
Louisiana (e).....	4.0	20.125	20.125	20.125
Maine (i).....	5.5	30	31.2	30
Maryland.....	6.0	27	27.75	27
Massachusetts.....	6.25	21	21	21
Michigan (e).....	6.0	19	15	19
Minnesota (e)(i).....	6.875	28.6	28.6	28.6
Mississippi (e).....	7.0	18.4	18.4	18.4
Missouri (e).....	4.225	17.3	17.3	17.3
Montana.....	none	27	27.75	27
Nebraska (e)(i).....	5.5	27.3	26.7	27.3
Nevada (e)(f).....	6.85 (a)	23.805	27.75	23.805
New Hampshire (e).....	none	19.625	19.625	19.625
New Jersey (e).....	7.0	14.5	17.5	14.5
New Mexico (e).....	5.125	18.875	22.875	18.875
New York (e).....	4.0	26.4	24.65	26.4
North Carolina (e)(h)...	4.75	37.75	37.75	37.75
North Dakota.....	5.0	23	23	23
Ohio (e).....	5.75	28	28	28
Oklahoma (e).....	4.5	17	14	17
Oregon (f).....	none	30	30	30
Pennsylvania (e).....	6.0	40.7	51	40.7
Rhode Island (e).....	7.0	33	33	33
South Carolina (e).....	6.0	16.75	16.75	16.75
South Dakota (e)(f)....	4.0	24	24	24
Tennessee (e)(f).....	7.0	21.4	18.4	21.4
Texas.....	6.25	20	20	20
Utah.....	5.95 (c)	24.5	24.5	24.5
Vermont (e).....	6.0	31.97	31	31.97
Virginia (e)(f).....	5.3 (d)	11.1	20.2	11.1
Washington (e).....	6.5	37.5	37.5	37.5
West Virginia (e).....	6.0	35.7	35.7	35.7
Wisconsin (e).....	5.0	32.9	32.9	32.9
Wyoming (e).....	4.0	24	24	24
Dist. of Columbia (e)...	5.8	23.5	23.5	23.5

See footnotes at end of table.

STATE EXCISE TAX RATES—Continued (As of January 1, 2014)

Source: Compiled by The Federation of Tax Administrators from various sources, January 2014.

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 coordinated by the International Fuel Tax Association.

Key:

- ... — Tax is not applicable.
- (a) Nevada sales tax rate scheduled to decrease to 6.5% on July 1, 2015.
- (b) The tax rate may be adjusted annually according to a formula based on balances in the unappropriated general fund and the school foundation fund.
- (c) Includes statewide tax of 1.25 percent levied by local governments in Utah. Food sales subject to local taxes.
- (d) Includes statewide 1.0% tax levied by local governments in Virginia.
- (e) Other taxes and fees; Alabama—inspection fee; Arizona—diesel rate specified is the fuel use tax rate on large trucks, leaking underground storage tax (LUST), small vehicles are subject to 18 cents tax rate; Arkansas—environmental fee; California—includes pre-paid sales tax, gasoline subject to 2.25% sales tax, diesel subject to 9% sales tax; Connecticut—additional 8.1% petroleum tax; Delaware—additional 0.9% GRT; Florida—sales tax added to excise; Georgia—sales tax added to excise; Hawaii—sales tax additional; Idaho—clean water tax; Illinois—carriers pay an additional surcharge equal to 21.0 cents, sales tax additional, environmental fee and leaking underground storage tax (LUST); Indiana—carriers pay an additional surcharge equal to 11 cents, sales tax additional; Iowa—environmental fee; Kansas—environmental

and inspection fees; Kentucky—carriers pay an additional surcharge equal to 2% for gasoline, environmental fee; Louisiana—inspection fee; Michigan—sales tax additional; Minnesota—inspection fee; Mississippi—environmental fee; Missouri—inspection fee; Nebraska—petroleum fee; Nevada—inspection fee and clean-up fee; New Hampshire—oil discharge cleanup fee; New Jersey—petroleum fee; New Mexico—petroleum loading fee; New York—sales tax and petroleum tax additional; North Carolina—inspection tax; Oklahoma—environmental fee; Pennsylvania—oil franchise tax only; Rhode Island—leaking underground storage tank tax (LUST); South Carolina—inspection fee and leaking underground storage tank tax (LUST); South Dakota—inspection fee; Tennessee—petroleum tax and environmental fee; Vermont—cleanup fee and transportation fee; Virginia—large trucks pay an additional 3.5 cents; Washington—0.5% privilege tax; West Virginia—sales tax added to excise; Wisconsin—petroleum inspection fee; Wyoming—license tax.

(f) Tax rates do not include local option taxes. In AL, 1 to 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%.

(g) Local taxes for gasoline and gasohol vary from 10.8 cents to 19.1 cents. Plus a 2.071 cent per gallon pollution tax.

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

(i) Portion of the rate is adjustable based on maintenance costs, sales volume, cost of fuel to state government, or inflation.

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