

TAXES

Table 7.10b
STATE EXCISE TAX RATES
(As of January 1, 2017)

State or other jurisdiction	Gasoline			Diesel fuel			Gasohol		
	Excise	Fee/Tax	Total	Excise	Fee/Tax	Total	Excise	Fee/Tax	Total
Federal (a)(b).....	18.3	0.1	18.4	24.3	0.1	24.4	13.0	0.1	13.1
Alabama (c)(d).....	18.0		18.0	19.0		19.0	18.0	0.0	18.0
Alaska (e).....	8.0	0.95	8.95	8.0	0.95	8.95	8.0	0.95	8.95
Arizona (f)(b).....	18.0	1.0	19.0	26.0	1.0	27.0	18.0	1.0	19.0
Arkansas (g).....	21.5	0.3	21.8	22.5	0.3	22.8	21.5	0.3	21.8
California (h)(i).....	27.8	5.0	32.8	16.0	17.0	33.0	27.8	5.0	32.8
Colorado.....	22.0		22.0	20.5		20.5	20.0		20.0
Connecticut (i).....	25.0		25.0	41.7		41.7	25.0		25.0
Delaware (i).....	23.0		23.0	22.0		22.0	23.0		23.0
Florida (j)(i).....	17.4	13.525	30.925	17.4	14.4	31.8	17.4	13.525	30.925
Georgia (k)(i).....	26.3		26.3	29.4		29.4	26.3		26.3
Hawaii (c)(i).....	16.0		16.0	16.0		16.0	16.0		16.0
Idaho (a)(i).....	32.0	1	33.0	32.0	1	33.0	32.0	1	33.0
Illinois (c)(l)(i).....	19.0	1.1	20.1	21.5	1.1	22.6	19.0	1.1	20.1
Indiana (l)(i).....	18.0		18.0	16.0		16.0	18.0		18.0
Iowa.....	30.7		30.7	32.5		32.5	29.0		29.0
Kansas (d)(g).....	24.0	1.03	25.03	26.0	1.03	27.03	24.0	1.03	25.03
Kentucky (l)(m)(g).....	24.6	1.4	26.0	21.6	1.4	23.0	24.6	1.4	26.0
Louisiana (d).....	20.0	0.125	20.125	20.0	0.125	20.125	20.0	0.125	20.125
Maine.....	30.0		30.0	31.2		31.2	30.0		30.0
Maryland (k).....	33.5		33.5	34.25		34.25	33.5		33.5
Massachusetts.....	24.0		24.0	24.0		24.0	24.0		24.0
Michigan (i).....	26.3		26.3	26.3		26.3	26.3		26.3
Minnesota (d).....	28.5	0.1	28.6	28.5	0.1	28.6	28.5	0.1	28.6
Mississippi (g).....	18.0	0.4	18.4	18.0	0.4	18.4	18.0	0.4	18.4
Missouri (i).....	17.0	0.3	17.3	17.0	0.3	17.3	17.0	0.3	17.3
Montana.....	27.0		27.0	27.75		27.75	27.0		27.0
Nebraska (k)(i).....	27.3	0.9	28.2	27.3	0.3	27.6	27.3	0.9	28.2
Nevada (c)(i).....	24.0	0.805	24.805	27.0	0.75	27.75	24.0	0.805	24.805
New Hampshire (i).....	22.2	1.625	23.825	22.2	1.625	23.825	22.2	1.625	23.825
New Jersey (i).....	10.5	26.6	37.10	13.5	19.9	33.40	10.5	26.6	37.10
New Mexico (i).....	17.0	1.875	18.875	21.0	1.875	22.875	17.0	1.875	18.875
New York (i).....	8.0	16.2	24.2	8.0	14.45	22.45	8.0	16.2	24.2
North Carolina (k)(n).....	34.3	0.25	34.55	34.3	0.25	34.55	34.3	0.25	34.55
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
Oklahoma (g).....	16.0	1.0	17.0	13.0	1.0	14.0	16.0	1.0	17.0
Oregon (c).....	30.0		30.0	30.0		30.0	30.0		30.0
Pennsylvania (j).....	58.2		58.2	74.7		74.7	58.2		58.2
Rhode Island (b).....	33.0	1	34.0	33.0	1	34.0	33.0	1	34.0
South Carolina (b)(d).....	16.0	0.75	16.75	16.0	0.75	16.75	16.0	0.75	16.75
South Dakota (c)(d).....	28.0	2	30.0	28.0	2	30.0	26.6	2	28.6
Tennessee (c)(i).....	20.0	1.4	21.4	17.0	1.4	18.4	20.0	1.4	21.4
Texas.....	20.0		20.0	20.0		20.0	20.0		20.0
Utah (m).....	29.4		29.4	29.4		29.4	29.4		29.4
Vermont (k)(i).....	12.1	18.36	30.46	28.0	4.0	32.0	12.1	18.36	30.46
Virginia (c)(o).....	16.2		16.2	20.2		20.2	16.2		16.2
Washington (i).....	49.4		49.4	49.4		49.4	49.4		49.4
West Virginia (i).....	20.5	11.7	32.2	20.5	11.7	32.2	20.5	11.7	32.2
Wisconsin (i).....	30.9	2.0	32.9	30.9	2.0	32.9	30.9	2.0	32.9
Wyoming (i).....	23.0	1	24.0	23.0	1	24.0	23.0	1	24.0
Dist. of Columbia.....	23.5		23.5	23.5		23.5	23.5		23.5

See footnotes at end of table.

STATE EXCISE TAX RATES— Continued (As of January 1, 2017)

Source: Compiled by The Federation of Tax Administrators from various sources, January 2017.

Key:

... — Tax is not applicable.

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.

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

(b) LUST tax.

(c) 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 5 cents; SD and TN, one cent; and VA 2.1%.

(d) Inspection fee.

(e) Refining surcharge.

(f) Diesel rate specified is the fuel use tax rate on large trucks. Small vehicles are subject to 18 cent tax rate.

(g) Environmental fee.

(h) California Gasoline subject to 2.25% sales tax. Diesel subject to a 9.25% sales tax.

(i)

California - Includes prepaid sales tax
Connecticut - Plus a 8.1% Petroleum tax (gas)
Delaware - Plus 0.9% GRT
Florida - Sales tax added to excise
Georgia - Local sales tax additional
Hawaii - Sales tax additional
Idaho - Clean water fee
Illinois - Sales tax add., env. & LUST fee
Indiana - Sales tax additional

Michigan - Sales tax additional
Missouri - Inspection & Load fees
Nebraska - Petroleum fee
Nevada - Inspection & cleanup fee
New Hampshire - Oil discharge cleanup fee
New Jersey - Petroleum fee
New Mexico - Petroleum loading fee
New York - Petroleum Tax, Sales tax additional
Pennsylvania - Oil franchise tax only
Tennessee - Petroleum Tax & Envir. Fee
Vermont - Cleanup Fee & Trans. Fee
Washington - 0.5% privilege tax
West Virginia - Sales tax added to excise
Wisconsin - Petroleum inspection fee
Wyoming - License tax
(j) Local taxes for gasoline and gasohol vary from 0 cents to 6.0 cents. Includes Inspection Fee, SCETS, & Statewide Local Tax.
(k) Portion of the rate is adjustable based on maintenance costs, sales volume, cost of fuel to state government, or inflation.
(l) Carriers pay an additional surcharge equal to IL-11.7 cents (gasoline) 11.9 cents (diesel), IN-11 cents, KY-2% (gasoline) 4.7% (diesel).
(m) Tax rate is based on the average wholesale price and is adjusted annually. The actual rates are: KY, 9%; and UT, 12%.
(n) Inspection tax.
(o) Large trucks pay an additional (diesel) 3.5 cents (gasoline) 12.6 cents. Actual rates (gasoline) 5.1 %, (diesel) 6%.