

TAXES

TABLE 7.15B

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)	41.7	5.0	46.7	36.0	25.0	61.0	41.7	5.0	46.7
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)(l)	17.725	13.7	31.425	18.6	13.7	32.3	17.725	13.7	31.425
Georgia (i)	26.8	...	26.8	30.0	...	30.0	26.8	...	26.8
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)(t)	19.0	1.1	20.1	21.5	1.1	22.6	19.0	1.1	20.1
Indiana (l)(i)	28.0	...	28.0	26.0	...	26.0	28.0	...	28.0
Iowa	30.5	...	30.5	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)	33.8	...	33.8	34.55	...	34.55	33.8	...	33.8
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	31.5	...	31.5	29.25	...	29.25	31.5	...	31.5
Nebraska (k)(i)	28.4	0.9	29.3	28.4	0.3	28.7	28.4	0.9	29.3
Nevada (c)(i)	23.0	0.805	23.805	27.0	0.75	27.75	23.0	0.805	23.805
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	30.7	44.20	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	16.9	24.9	8.0	15.15	23.15	8.0	16.9	24.9
North Carolina (k)(n)	35.1	0.25	35.35	35.1	0.25	35.35	35.1	0.25	35.35
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)	34.0	...	34.0	34.0	...	34.0	34.0	...	34.0
Pennsylvania (i)(k)	57.6	...	57.6	74.1	...	74.1	57.6	...	57.6
Rhode Island (b)	33.0	1	34.0	33.0	1	34.0	33.0	1	34.0
South Carolina (b)(d)(p)	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)(p)	24.0	1.4	25.4	21.0	1.4	22.4	21.0	1.4	22.4
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	18.62	30.72	28.0	4.0	32.0	12.1	18.62	30.72
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	15.2	35.7	20.5	15.2	35.7	20.5	15.2	35.7
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

TABLE 7.15B

State Excise Tax Rates (As of January 1, 2017) (continued)

Source: Compiled by The Federation of Tax Administrators from various sources, January 2018.

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 to 3 cents; HI, 8.8 to 18.0 cents; 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—13.4 cents, 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 16.5%.

(n) Inspection tax.

(o) Large trucks pay an additional (diesel) 3.5 cents (gasoline) 12.6 cents. Actual rates (gasoline) 5.1%, (diesel) 6%.

(p) On July 1, 2018, the South Carolina fuel excise tax will increase to 18 cents and the Tennessee tax rate will increase to 25 cents (gasoline) and 24 cents (diesel).