

**Table 7.10b**  
**STATE EXCISE TAX RATES**  
**(As of January 1, 2016)**

State or other jurisdiction	Gasoline			Diesel fuel			Gasohol		
	Excise	Fee/Tax	Total	Excise	Fee/Tax	Total	Excise	Fee/Tax	Total
Federal (g)(k).....	18.3	0.1	18.4	24.3	0.1	24.4	13.0	0.1	13.1
Alabama (a)(j)(l).....	16.0	2.0	18.0	19.0		19.0	16.0	2.0	18.0
Alaska (m).....	8.0	0.95	8.95	8.0	0.95	8.95	8.0	0.95	8.95
Arizona (i)(k).....	18.0	1.0	19.0	26.0	1.0	27.0	18.0	1.0	19.0
Arkansas (n).....	21.5	0.3	21.8	22.5	0.3	22.8	21.5	0.3	21.8
California (h)(p).....	30.0	5.0	35.0	13.0	22.5	35.5	30.0	5.0	35.0
Colorado.....	22.0		22.0	20.5		20.5	20.0		20.0
Connecticut (p).....	25.0		25.0	50.3		50.3	25.0		25.0
Delaware (p).....	23.0		23.0	22.0		22.0	23.0		23.0
Florida (b)(p).....	4.0	24.4	28.4	4.0	27.7	31.7	4.0	24.4	28.4
Georgia (e)(p).....	26.0		26.0	29.0		29.0	26.0		26.0
Hawaii (a)(p).....	17.0		17.0	17.0		17.0	17.0		17.0
Idaho (g)(p).....	32.0	1	33.0	32.0	1	33.0	32.0	1	33.0
Illinois (a)(c)(p).....	19.0	1.1	20.1	21.5	1.1	22.6	19.0	1.1	20.1
Indiana (c)(p).....	18.0		18.0	16.0		16.0	18.0		18.0
Iowa (n).....	30.8	1.0	31.8	32.5	1.0	33.5	29.3	1.0	30.3
Kansas (l)(n).....	24.0	1.03	25.03	26.0	1.03	27.030	24.0	1.03	25.03
Kentucky (c)(d)(n).....	24.6	1.4	26.0	21.6	1.4	23.0	24.6	1.4	26.0
Louisiana (l).....	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 (e).....	32.6		32.6	33.35		33.35	32.6		32.6
Massachusetts.....	24.0		24.0	24.0		24.0	24.0		24.0
Michigan (p).....	19.0		19.0	15.0		15.0	19.0		19.0
Minnesota (l).....	28.5	0.1	28.6	28.5	0.1	28.6	28.5	0.1	28.6
Mississippi (n).....	18.0	0.4	18.4	18.0	0.4	18.4	18.0	0.4	18.4
Missouri (p).....	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 (p).....	26.8	0.9	27.7	26.8	0.3	27.1	26.8	0.9	27.7
Nevada (a)(p).....	23.0	0.805	23.805	27.0	0.75	27.75	23.0	0.805	23.805
New Hampshire (p).....	22.2	1.625	23.825	22.2	1.625	23.825	22.2	1.625	23.825
New Jersey (p).....	10.5	4.0	14.50	13.5	4.0	17.50	10.5	4.0	14.50
New Mexico (p).....	17.0	1.875	18.875	21.0	1.875	22.875	17.0	1.875	18.875
New York (p).....	8.0	17.0	25.0	8.0	15.25	23.25	8.0	17.0	25.0
North Carolina (e)(j)(o)...	35.0	0.25	35.25	35.0	0.25	35.25	35.0	0.25	35.25
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 (n).....	16.0	1.0	17.0	13.0	1.0	14.0	16.0	1.0	17.0
Oregon (a).....	30.0		30.0	30.0		30.0	30.0		30.0
Pennsylvania (p).....	50.3		50.3	64.0		64.0	50.3		50.3
Rhode Island (k).....	33.0	1	34.0	33.0	1	34.0	33.0	1	34.0
South Carolina (k)(l).....	16.0	0.75	16.75	16.0	0.75	16.75	16.0	0.75	16.75
South Dakota (a)(l).....	28.0	2	30.0	28.0	2	30.0	28.0	2	30.0
Tennessee (a)(p).....	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.....	29.4		29.4	29.4		29.4	29.4		29.4
Vermont (e)(p).....	12.1	18.36	30.46	28.0	4.0	32.0	12.1	18.36	30.46
Virginia (a)(f).....	16.2		16.2	20.2		20.2	16.2		16.2
Washington (j)(p).....	44.5		44.5	44.5		44.5	44.5		44.5
West Virginia (p).....	20.5	12.7	33.2	20.5	12.7	33.2	20.5	12.7	33.2
Wisconsin (p).....	30.9	2.0	32.9	30.9	2.0	32.9	30.9	2.0	32.9
Wyoming (p).....	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.

## TAXES

### STATE EXCISE TAX RATES— Continued (As of January 1, 2016)

*Source:* Compiled by The Federation of Tax Administrators from various sources, January 2016.

*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 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%.

(b) Local taxes for gasoline and gasohol vary from 11.1 cents to 19.1 cents. Includes Inspection Fee, SCETS, and Additional Local Tax.

(c) Carriers pay an additional surcharge equal to IL—19.3 cents (g) 20.1 cents (d), IN—11 cents, KY—2% (g) 4.7% (d).

(d) Tax rate is based on the average wholesale price and is adjusted annually. The actual rates are: KY, 9%; and UT, 12%.

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

(f) Large trucks pay an additional (d) 3.5 cents (g) 12.6 cents. Actual rates (g) 5.1%, (d) 6%.

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

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

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

(j) Tax rates scheduled to increase to 49.4 cents in WA, 7/1/16, 18 cents in AL (g), 10/1/16. Decrease to 34 cents in NC, 7/1/15.

(k) LUST tax.

(l) Inspection fee.

(m) Refining surcharge.

(n) Environmental fee.

(o) Inspection tax.

(p)

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 tax

Illinois—Sales tax add., env. and LUST fee

Indiana—Sales tax additional

Michigan—Sales tax additional

Missouri—Inspection and Load fees

Nebraska—Petroleum fee

Nevada—Inspection and 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 and Envir. fee

Vermont—Cleanup Fee and Trans. Fee

Washington—0.5% privilege tax

West Virginia—Sales tax added to excise

Wisconsin—Petroleum inspection fee

Wyoming—License tax