

Gasoline Fuel Tax Rates as of January 2017 (cents)

State	Excise	Fee/Tax	Total	Notes
Alabama /1	16	2	18	Inspection fee
Alaska	8	0.95	8.95	
Arizona	18	1	19	/3 LUST Tax
Arkansas	21.5	0.3	21.8	Environmental fee
California /13	27.8		27.8	Sales tax additional /8
Colorado	22		22	
Connecticut	25		25	Sales tax additional
Delaware	23		23	Plus 0.5% GRT
Florida /2	4	13.4	17.4	Sales tax added to excise /2
Georgia	26.3		26.3	
Hawaii /1	17		17	Sales tax additional
Idaho	32	1	33	Clean water tax /7
Illinois /1	19	1.1	20.1	Sales tax add., env. & LUST fee /3
Indiana	18		18	Sales tax additional /3
Iowa	30.7	1	31.7	Environmental fee
Kansas	24		24	
Kentucky	19.6	6.4	26	User fee & underground storage tax /4 /3
Louisiana	20	0.125	20.125	Inspection Fee
Maine	30		30	/5
Maryland /12	33.5		33.5	
Massachusetts	24		24	
Michigan	26.3	4.875	31.175	/10 Delivery and Distribution charges & Evaporation Credit & MUSTFA fee. 6% Sales tax additional
Minnesota	28.5	0.1	28.6	Environmental & Inspect fee /5, /9
Mississippi	18	0.4	18.4	Environmental fee
Missouri	17	0.3	17.3	Inspection fee & transport load fee
Montana	27	0.75	27.75	Petroleum Storage Cleanup fee
Nebraska	26.4	0.9	27.3	Petroleum fee /5
Nevada /1	23	0.805	23.805	Inspection & cleanup fee
New Hampshire	22.2	1.625	23.825	Oil discharge cleanup fee
New Jersey	33.5	4	37.5	Petroleum fee
New Mexico	17	1.875	18.875	Petroleum loading fee
New York	8	16.2	24.2	Sales tax applicable, Petroleum Tax, Does not include 0.05 cents petroleum testing fee
North Carolina	34.3	0.25	34.55	/4 Inspection tax
North Dakota	23		23	
Ohio	28		28	Plus 3 cents commercial
Oklahoma	16	1	17	Environmental fee
Oregon /1	30		30	
Pennsylvania	58.2		58.2	
Rhode Island	33	1	34	LUST tax
South Carolina	16	0.75	16.75	Inspection fee & environmental impact fee
South Dakota /1	28	2	30	Inspection fee
Tennessee /1	20	1.4	21.4	Petroleum Tax & Environmental Fee
Texas	20		20	
Utah	29.4		29.4	
Vermont	12.1	17.36	29.46	Cleanup Fee & Trans. Fee. Does not include 2% tax
Virginia /1	16.2	0.6	16.8	/6 Storage Tank Fee. /11
Washington /8	49.4		49.4	0.5% privilege tax
West Virginia	20.5	11.7	32.2	Sales tax added to excise
Wisconsin	30.9	2	32.9	Petroleum Inspection fee
Wyoming	23	1	24	License tax
Dist. of Columbia	23.5		23.5	
Federal	18.3	0.1	18.4	/7 LUST tax



SOURCE: Federal Highway Administration, state websites

States in bold have variable gas tax rates.

/1 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 3 cents; SD and TN, one cent; and VA 2%.

/2 Local taxes for gasoline and gasohol vary from 12.6 cents to 18.6 cents. Plus a 2.2 cent per gallon pollution tax.

/3 Carriers pay an additional surcharge equal to AZ-8 cents, IL-12.3 cents (g) 13.5 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, cost of fuel to state government, or inflation.

/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 California gasoline subject to 2.25% sales tax.

/9 Clean-up fee of 2 cents is only effective for four months out of every year.

/10 Delivery and Distribution charges total 4.5 cents per gallon. The 0.875 cents MUSTFA fee is a Michigan-specific environmental regulation fee

/11 On Feb. 23, 2013 the Virginia Legislature approved an overhaul of the transportation funding system which replaces the gas tax with a 3.5% wholesale motor fuel tax, a 0.3% increase in the nonfood sales tax, and registration fee increase for hybrid, electric and alternative-fuel vehicles.

/12 Maryland's gas tax increased on July 1, 2013 to 27.3 cents per gallon, up from 23.5. It is now indexed to adjust for inflation.

/13 Each new fiscal year the California Board of Equalization may adjust the rate of the motor vehicle fuel excise tax.

Sales tax prepayment rates are not included above.



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