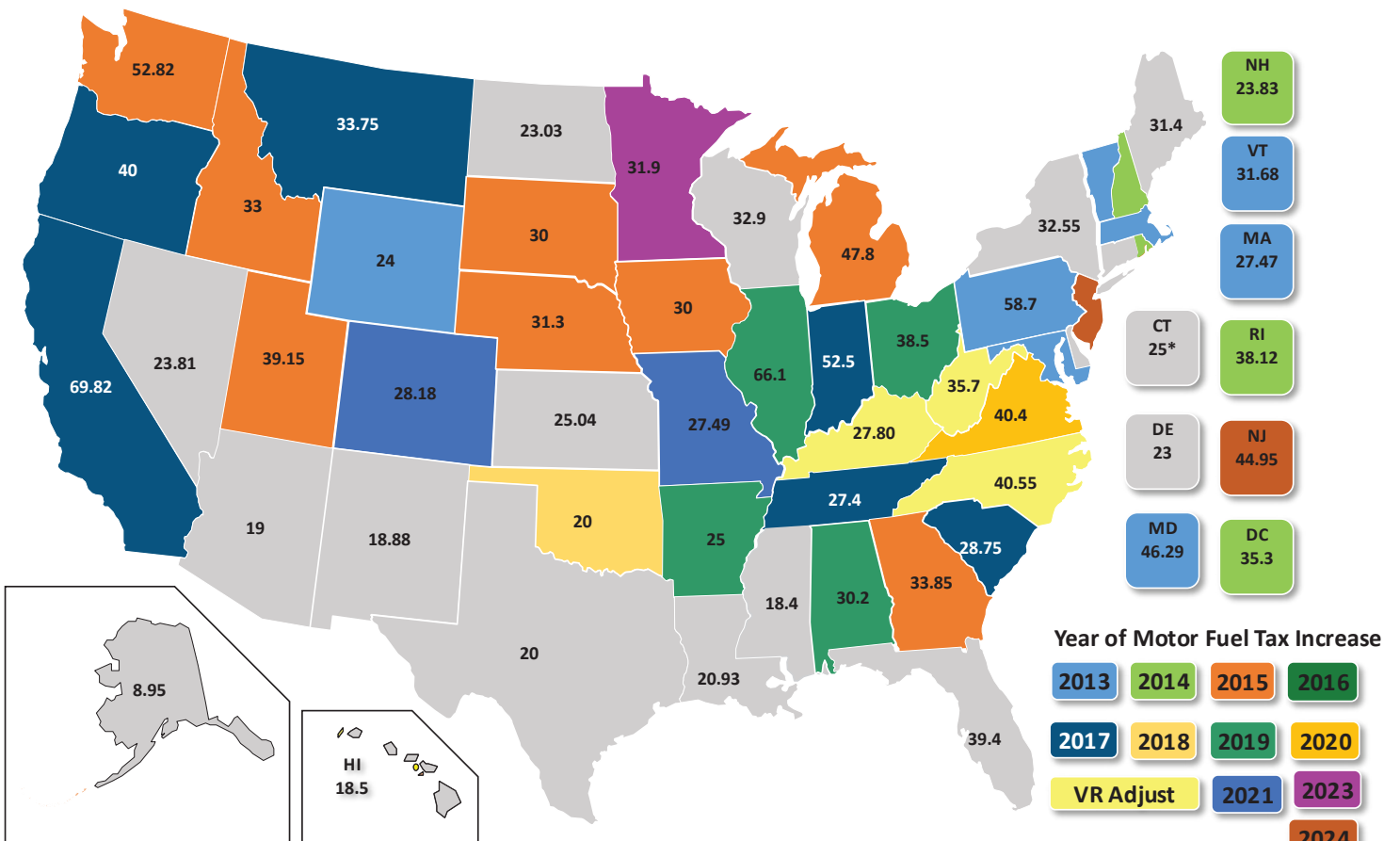


# STATE GAS TAX RATES, JANUARY 2025

## 34 States Have Legislatively Adjusted or Increased Their Gas Tax From 2013 Through 2024

Motor fuel taxes are the primary source of revenue for state transportation investment, making up 38.4 percent of transportation fund revenue on average.\* Twenty-four states use a variable-rate gas tax formula that recalculates automatically based on external factors,\*\* while 26 states assess a flat tax at the pump that only changes after legislative action.



\*National Association of State Budget Officials Fiscal Year 2022 State Expenditure Report  
 \*\*ARTBA's Transportation Investment Advocacy Center "Variable Rate State Gas Taxes" Handout, updated June 2024  
 Sources: State publications, U.S. Energy Information Administration  
 Updated February 2025