

**Gasoline Fuel Tax Rates as of February 2014 (cents)**

State	Excise	Fee/Tax	Total	Notes
Alabama /1	16	2	18	Inspection fee
Alaska	8		8	
Arizona	18	1	19	/3 LUST Tax
Arkansas	21.5	0.3	21.8	Environmental fee
California/15	39.5		39.5	Sales tax additional /8
Colorado	22		22	
Connecticut /16	25		25	Sales tax additional
Delaware	23		23	Plus 0.5% GRT
<b>Florida /2</b>	<b>4</b>	<b>13.1</b>	<b>17.1</b>	<b>Sales tax added to excise /2</b>
Georgia	7.5	11.8	19.3	Sales tax added to excise /16
Hawaii /1	17		17	Sales tax additional
Idaho	25	1	26	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
<b>Iowa</b>	<b>21</b>	<b>1</b>	<b>22</b>	<b>Environmental fee</b>
Kansas	24		24	
<b>Kentucky</b>	<b>24.4</b>	<b>6.4</b>	<b>30.8</b>	<b>User fee &amp; underground storage tax /4 /3</b>
Louisiana	20	0.125	20.125	Inspection Fee
Maine	30		30	/5
Maryland/14	27		27	
Massachusetts	24		24	
Michigan	19	4.875	23.875	/10 Delivery and Distribution charges & Evaporation Credit & MUSTFA fee. 6% Sales tax additional
<b>Minnesota</b>	<b>28.5</b>	<b>0.1</b>	<b>28.6</b>	<b>Environmental &amp; Inspect fee /5, /9</b>
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
<b>Nebraska</b>	<b>25.5</b>	<b>0.9</b>	<b>26.4</b>	<b>Petroleum fee /5</b>
Nevada /1	23	0.805	23.805	Inspection & cleanup fee
New Hampshire	18	1.625	19.625	Oil discharge cleanup fee
New Jersey	10.5	4	14.5	Petroleum fee
New Mexico	17	1.875	18.875	Petroleum loading fee
<b>New York</b>	<b>8</b>	<b>18.4</b>	<b>26.4</b>	<b>Sales tax applicable, Petroleum Tax, Does not include 0.05 cents petroleum testing fee</b>
<b>North Carolina</b>	<b>37.5</b>	<b>0.25</b>	<b>37.75</b>	<b>/4 Inspection tax</b>
North Dakota	23		23	
Ohio	28		28	Plus 3 cents commercial
Oklahoma	16	1	17	Environmental fee
Oregon /1	30		30	
Pennsylvania	40.7		40.7	/17
Rhode Island	32	1	33	LUST tax
South Carolina	16	0.75	16.75	Inspection fee & environmental impact fee
South Dakota /1	22	2	24	Inspection fee
Tennessee /1	20	1.4	21.4	Petroleum Tax & Environmental Fee
Texas	20		20	
Utah	24.5		24.5	
Vermont/13	18.2	7.67	25.87	Cleanup Fee & Trans. Fee. Does not include 2% tax
Virginia /1	11.1		11.1	/6 Storage Tank Fee. /11
Washington /8	37.5		37.5	0.5% privilege tax
West Virginia	20.5	15.2	35.7	Sales tax added to excise
Wisconsin	30.9	2	32.9	Petroleum Inspection fee
Wyoming /12	23	1	24	License tax
Dist. of Columbia	23.5		23.5	
Federal	18.3	0.1	18.4	/7 LUST tax

SOURCE: Federation of Tax Administrators, 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. Diesel tax rate will decrease to 13.6¢ and sales tax rate will increase to 9%.  
Sales tax prepayment rates are not included above.
- /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 for the refined petroleum fund.
- /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 The Feb. 15 bill went into effect July 1, raising the gas tax by 10 cents.
- /13 On April 29 Governor Peter Shumlin signed a bill that raised the gas tax by 5.9 cents, starting in July.
- /14 Maryland's gas tax increased on July 1st to 27.3 cents per gallon, up from 23.5
- /15 California's gas tax increased 3.5 cents per gallon on July 1 after a vote by the state Board of Equalization
- /16 Connecticut's petroleum gross receipts tax, a percentage of the wholesale price of gasoline, increased July 1 to 8.1%.
- /17 On Jan. 1, Pennsylvania eliminated its fixed 12¢ per gallon gas tax and removed the cap on its Oil Company Franchise Tax. The oil company franchise tax rate is determined annually on a cents per gallon equivalent basis.  
Sales tax prepayment rates are not included above.

