

TABLE 52. MOTOR FUEL EXCISE TAX RATES and NET COLLECTIONS BY STATE

State	Motor Fuel Excise Tax Rates and Point of Taxation											Population as of 7/1/2008 [1,000s]	Motor fuel excise tax collections fiscal year 2008			
	[Rates per gallon as of 1/1/2008; local option taxes excluded]										Notes on additional taxes and fees		Point of taxation [as of April 2006]	Amount [\$1,000]	Per capita	
	Gasoline				Diesel Fuel			Gasohol							Amount [\$]	Rank
	Excise tax [\$]	Add'l tax [\$]	Total tax [\$]	Rank	Excise tax [\$]	Add'l tax [\$]	Total tax [\$]	Excise tax [\$]	Add'l tax [\$]	Total tax [\$]						
Alabama	0.1600	0.0200	0.1800	38	0.1900	-	0.1900	0.1600	.0200	0.1800	inspection fee; local option taxes: 1-3¢	Distributor	4,662	545,726	117.06	37
Alaska	0.0800	-	0.0800	50	0.0800	-	0.0800	0.0800	-	0.0800		Distributor	686	41,985	61.18	49
Arizona	0.1800	-	0.1800	38	0.1800	-	0.1800	0.1800	-	0.1800	carrier surcharge: 8¢	Terminal	6,500	731,345	112.51	38
Arkansas	0.2150	-	0.2150	23	0.2250	-	0.2250	0.2150	-	0.2150		Distributor	2,855	471,214	165.03	9
California	0.1800	-	0.1800	38	0.1800	-	0.1800	0.1800	-	0.1800	sales tax applicable	Terminal	36,757	3,421,457	93.08	46
Colorado	0.2200	-	0.2200	21	0.2050	-	0.2050	0.2200	-	0.2200		Distributor	4,939	637,193	129.00	26
Connecticut	0.2500	-	0.2500	11	0.3700	-	0.3700	0.2500	-	0.2500		Distributor	3,501	450,095	128.55	27
Delaware	0.2300	-	0.2300	19	0.2200	-	0.2200	0.2300	-	0.2300	plus 0.5% gross receipts tax	Distributor	873	117,746	134.86	24
Florida	0.0400	0.1160	0.1560	47	0.1680	0.1220	0.2900	0.0400	0.1160	0.1560	sales tax applicable; local taxes for gasoline and gasohol: 10.2-18.2¢; plus a 2.07¢ per gallon pollution tax	Terminal	18,328	2,289,166	124.90	30
Georgia	0.0750	0.1100	0.1850	36	0.0750	0.1230	0.1980	0.0750	0.1100	0.1850	sales tax applicable	Distributor	9,686	1,011,202	104.40	41
Hawaii	0.1700	-	0.1700	44	0.1700	-	0.1700	0.1700	-	0.1700	sales tax applicable; local option taxes: 8.8-18¢	Distributor	1,288	93,991	72.96	47
Idaho	0.2500	0.0100	0.2600	10	0.2500	0.0100	0.2600	0.2250	0.0100	0.2350	Clean water tax; tax rate is reduced by the percentage of ethanol used in blending (reported rate assumes the maximum 10% ethanol)	Terminal	1,524	239,881	157.42	13
Illinois	0.1900	0.0110	0.2010	28	0.2150	0.0110	0.2260	0.1900	0.0110	0.2010	sales tax, environmental and LUST fees applicable; carrier surcharge: 6.3¢ (G), 6¢ (D) local option taxes: 5¢ in Chicago and 6¢ in Cook County (gasoline only)	Distributor	12,902	1,334,664	103.45	44
Indiana	0.1800	-	0.1800	38	0.1600	-	0.1600	0.1800	-	0.1800	sales tax applicable; carrier surcharge: 11¢	Distributor-G Terminal-D	6,377	856,301	134.28	25
Iowa	0.2070	-	0.2070	27	0.2250	-	0.2250	0.1900	-	0.1900		Terminal	3,003	442,183	147.27	17
Kansas	0.2400	-	0.2400	15	0.2600	-	0.2600	0.2400	-	0.2400		Terminal	2,802	431,755	154.08	14
Kentucky	0.1960	0.0140	0.2100	25	0.1660	0.0140	0.1800	0.1960	0.0140	0.2100	environmental fee; carrier surcharge: 2% (G), 4.7% (D); tax rate is based on the average wholesale price and is adjusted quarterly-actual rate: 9%	Distributor	4,269	617,826	144.72	18
Louisiana	0.2000	-	0.2000	29	0.2000	-	0.2000	0.2000	-	0.2000		Terminal	4,411	604,377	137.02	23
Maine	0.2760	-	0.2760	8	0.2880	-	0.2880	0.2760	-	0.2760	portion of the rate adjustable based on maintenance costs, sales volume, cost of fuel to state government, or inflation	Distributor	1,316	229,849	174.60	6

TABLE 52. -Continued

State	Motor Fuel Excise Tax Rates and Point of Taxation											Popula- tion as of 7/1/2008 [1,000s]	Motor fuel excise tax collections fiscal year 2008			
	[Rates per gallon as of 1/1/2008; local option taxes excluded]										Notes on additional taxes and fees		Point of taxation [as of April 2006]	Amount [\$1,000]	Per capita	
	Gasoline				Diesel Fuel			Gasohol							Amount [\$]	Rank
	Excise tax [\$]	Add'l tax [\$]	Total tax [\$]	Rank	Excise tax [\$]	Add'l tax [\$]	Total tax [\$]	Excise tax [\$]	Add'l tax [\$]	Total tax [\$]						
Maryland	0.2350	-	0.2350	18	0.2425	-	0.2425	0.2350	-	0.2350		1st Import/ Distributor-G; Distributor-D	5,634	808,964	143.60	19
Massachusetts	0.2100	-	0.2100	25	0.2100	-	0.2100	0.2100	-	0.2100		Distributor-G Distributor/ Bulk User-D	6,498	672,654	103.52	43
Michigan	0.1900	-	0.1900	34	0.1500	-	0.1500	0.1900	-	0.1900	sales tax applicable	Terminal	10,003	994,937	99.46	45
Minnesota	0.2000	-	0.2000	29	0.2000	-	0.2000	0.2000	-	0.2000		Terminal	5,220	648,565	124.24	32
Mississippi	0.1800	0.0040	0.1840	37	0.1800	0.0040	0.1840	0.1800	0.0040	0.1840	environmental fee	Distributor	2,939	442,119	150.45	15
Missouri	0.1700	0.0055	0.1755	42	0.1700	0.0055	0.1755	0.1700	0.0055	0.1755	inspection fee	Terminal	5,912	736,303	124.55	31
Montana	0.2700	-	0.2700	9	0.2775	-	0.2775	0.2700	-	0.2700		Distributor	967	205,819	212.75	3
Nebraska	0.2300	0.0090	0.2390	17	0.2300	0.0030	0.2330	0.2300	0.0090	0.2390	petroleum fee; portion of the rate adjustable based on maintenance costs, sales volume, cost of fuel to state government, or inflation	Distributor	1,783	294,149	164.93	10
Nevada	0.24000	0.00055	0.24055	14	0.27000	-	0.27000	0.24000	0.00055	0.24055	inspection; local option taxes: 4-9¢	Distributor	2,600	311,953	119.97	34
New Hampshire	0.18000	0.01625	0.19625	33	0.18000	0.01625	0.19625	0.18000	0.01625	0.19625	oil discharge cleanup fee	Distributor	1,316	137,206	104.28	42
New Jersey	0.1050	0.0400	0.1450	48	0.1350	0.0400	0.1750	0.1050	0.0400	0.1450	petroleum fee	Distributor-G Retailer-D	8,683	563,266	64.87	48
New Mexico	0.17000	0.01875	0.18875	35	0.21000	0.01875	0.22875	0.17000	0.01875	0.18875	petroleum loading fee	Distributor	1,984	250,418	126.20	29
New York	0.0800	0.1640	0.2440	13	0.0800	0.1465	0.2265	0.0800	0.1640	0.2440	sales tax applicable; petroleum tax	1st Import-G 1st Import/ Distributor-D	19,490	527,840	27.08	50
North Carolina	0.2990	0.0025	0.3015	6	0.2990	0.0025	0.3015	0.2990	0.0025	0.3015	inspection fee: 0.25¢; tax rate is based on the average wholesale price and is adjusted semiannually- actual rate: 17.5¢ + 7% of average wholesale price	Terminal	9,222	1,582,400	171.58	7
North Dakota	0.2300	-	0.2300	19	0.2300	-	0.2300	0.2300	-	0.2300		Distributor-G Distributor/ Retailer-D	641	143,389	223.53	1
Ohio	0.2800	-	0.2800	7	0.2800	-	0.2800	0.2800	-	0.2800	plus 3¢ commercial	Distributor	11,486	1,842,595	160.42	12
Oklahoma	0.1600	0.0100	0.1700	44	0.1300	0.0100	0.1400	0.1600	0.0100	0.1700	environmental fee	Terminal	3,642	384,814	105.65	40
Oregon	0.2400	-	0.2400	15	0.2400	-	0.2400	0.2400	-	0.2400	local option taxes: 1-3¢	Distributor-G Retailer-D	3,790	413,521	109.11	39
Pennsylvania	0.1200	0.1920	0.3120	4	0.1200	0.2610	0.3810	0.1200	0.1920	0.3120	oil franchise tax	Distributor	12,448	2,102,168	168.87	8
Rhode Island	0.3000	0.0100	0.3100	5	0.3000	0.0100	0.3100	0.3000	0.0100	0.3100	LUST tax	Distributor	1,051	126,718	120.59	33
South Carolina	0.1600	-	0.1600	46	0.1600	-	0.1600	0.1600	-	0.1600		Terminal	4,480	534,252	119.26	35
South Dakota	0.2200	-	0.2200	21	0.2200	-	0.2200	0.2000	-	0.2000	local option tax: 1¢	Terminal	804	129,619	161.18	11
Tennessee	0.2000	0.0140	0.2140	24	0.1700	0.0140	0.1840	0.2000	0.0140	0.2140	local option tax: 1¢; petroleum tax; environ- mental fee	1st Import-G Terminal-D	6,215	872,892	140.45	21

TABLE 52. -Continued

State	Motor Fuel Excise Tax Rates and Point of Taxation										Notes on additional taxes and fees	Point of taxation [as of April 2006]	Population as of 7/1/2008 [1,000s]	Motor fuel excise tax collections fiscal year 2008		
	[Rates per gallon as of 1/1/2008; local option taxes excluded]													Amount [\$1,000]	Per capita	
	Gasoline				Diesel Fuel			Gasohol							Amount [\$]	Rank
	Excise tax [\$]	Add'l tax [\$]	Total tax [\$]	Rank	Excise tax [\$]	Add'l tax [\$]	Total tax [\$]	Excise tax [\$]	Add'l tax [\$]	Total tax [\$]						
Texas	0.2000	-	0.2000	29	0.2000	-	0.2000	0.2000	-	0.2000	Terminal	24,327	3,103,170	127.56	28	
Utah	0.2450	-	0.2450	12	0.2450	-	0.2450	0.2450	-	0.2450	Distributor-G Terminal-D	2,736	377,261	137.87	22	
Vermont	0.1900	0.0100	0.2000	29	0.2500	0.0100	0.2600	0.1900	0.0100	0.2000	petroleum cleanup fee	Distributor-G Distributor/User-D	621	91,535	147.34	16
Virginia	0.1750	-	0.1750	43	0.1750	-	0.1750	0.1750	-	0.1750	local option tax: 2%; large trucks pay an additional 3.5¢	Terminal	7,769	920,063	118.43	36
Washington	0.3600	-	0.3600	1	0.3600	-	0.3600	0.3600	-	0.3600	0.5% privilege tax	Terminal	6,549	1,169,900	178.63	4
West Virginia	0.2050	0.1170	0.3220	3	0.2050	0.1170	0.3220	0.2050	0.1170	0.3220	sales tax applicable	Terminal	1,814	404,221	222.78	2
Wisconsin	0.3090	0.0200	0.3290	2	0.3090	0.0200	0.3290	0.3090	0.0200	0.3290	petroleum inspection fee; portion of the rate adjustable based on maintenance costs, sales volume, cost of fuel to state government, or inflation	Terminal	5,628	1,001,339	177.92	5
Wyoming	0.1300	0.0100	0.1400	49	0.1300	0.0100	0.1400	0.1300	0.0100	0.1400	license tax	Terminal	533	75,013	140.83	20
Total 50 states	-	-	-	-	-	-	-	-	-	-	-	-	303,468	36,437,019	120.07 <sup>a</sup>	-
Federal	0.1830	0.0010	0.1840	37	0.2430	0.0010	0.2440	0.1300	0.0010	0.1310	tax rate is reduced by the percentage of ethanol used in blending (reported rate assumes the maximum 10% ethanol); LUST tax					

Detail may not add to totals due to rounding.

<sup>a</sup> Weighted average

Per capita tax collection amounts are computations based on July 1, 2008 population estimates of the Bureau of the Census.

Sources: U.S. Census Bureau, Governments Division. *Table NST-EST2008-01-State Population Estimates: July 1, 2008*, Population Division, December 22, 2008 release.

U.S. Census Bureau, Governments Division. *State Government Tax Collections: 2008*.

Federation of Tax Administrators; Tax Foundation.