

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

State	Motor Fuel Excise Tax Rates and Point of Taxation										Notes on additional taxes and fees	Point of taxation: [see legend]	Population as of 7/1/2012 [1,000s]	Motor fuel excise tax collections fiscal year 2012		
	[Rates per gallon as of 1/1/2011; 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 [\$]						
Alabama	0.1600	0.0200	0.1800	39	0.1900	-	0.1900	0.1600	0.0200	0.1800	inspection fee; local option taxes: 1-3¢	D	4,822	541,499	112.30	38
Alaska	0.0800	-	0.0800	50	0.0800	-	0.0800	0.0800	-	0.0800		D	731	40,980	56.03	50
Arizona	0.1800	0.0100	0.1900	35	0.1800	0.0100	0.1900	0.1800	0.0100	0.1900	carrier surcharge: 8¢; LUST tax applicable	ER-Rack	6,553	896,983	136.88	21
Arkansas	0.2150	0.0030	0.2180	28	0.2250	0.0030	0.2280	0.2150	0.0030	0.2180	environmental fee	FRB-Rack	2,949	467,055	158.37	13
California	0.3530	-	0.3530	2	0.1800	-	0.1800	0.1800	-	0.1800	sales tax applicable	ER-Rack	38,041	5,544,530	145.75	18
Colorado	0.2200	-	0.2200	26	0.2050	-	0.2050	0.2200	-	0.2200		D	5,188	630,573	121.55	31
Connecticut	0.2500	-	0.2500	16	0.3960	-	0.3960	0.2500	-	0.2500		D	3,590	476,998	132.86	23
Delaware	0.2300	-	0.2300	24	0.2200	-	0.2200	0.2300	-	0.2300	plus 0.9% gross receipts tax	D	917	112,908	123.12	29
Florida	0.0400	0.1220	0.1620	47	0.1600	0.1400	0.3000	0.0400	0.1220	0.1620	sales tax applicable; local taxes for gasoline and gasohol: 12.6-18.6¢; plus a 2.2¢ per gallon pollution tax	ER-Rack	19,318	2,273,685	117.70	33
Georgia	0.0750	0.1010	0.1760	41	0.0750	0.1130	0.1880	0.0750	0.1010	0.1760	sales tax applicable	D	9,920	1,019,300	102.75	42
Hawaii	0.1700	-	0.1700	44	0.1700	-	0.1700	0.1700	-	0.1700	sales tax applicable; local option taxes: 8.8-18¢	D	1,392	93,349	67.05	48
Idaho	0.2500	0.0100	0.2600	14	0.2500	0.0100	0.2600	0.2500	0.0100	0.2600	Clean water tax; tax rate is reduced by the percentage of ethanol used in blending (reported rate assumes the maximum 10% ethanol)	FRB-Rack	1,596	236,769	148.38	16
Illinois	0.1900	0.0110	0.2010	31	0.2150	0.0110	0.2260	0.1900	0.0110	0.2010	sales tax, environmental and LUST fees applicable; carrier surcharge: 12.3¢ (G), 13.5¢ (D) local option taxes: 5¢ in Chicago and 6¢ in Cook County (gasoline only)	D	12,875	1,290,266	100.21	43
Indiana	0.1800	-	0.1800	39	0.1600	-	0.1600	0.1800	-	0.1800	sales tax applicable; carrier surcharge: 11¢	FRB-Rack (G) ER-Rack (D)	6,537	814,818	124.64	27
Iowa	0.2100	0.0100	0.2200	26	0.2250	0.0100	0.2350	0.1900	0.0100	0.2000	environmental fee	ER-Rack	3,074	440,161	143.18	19
Kansas	0.2400	-	0.2400	21	0.2600	-	0.2600	0.2400	-	0.2400		D	2,886	435,049	150.75	15
Kentucky	0.2450	0.0140	0.2590	15	0.2150	0.0140	0.2290	0.2450	0.0140	0.2590	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%	D	4,380	790,229	180.40	6
Louisiana	0.2000	-	0.2000	32	0.2000	-	0.2000	0.2000	-	0.2000		PH-Rack	4,602	575,063	124.96	26
Maine	0.2950	-	0.2950	10	0.3070	-	0.3070	0.2950	-	0.2950	portion of the rate adjustable based on maintenance costs, sales volume, cost of fuel to state government, or inflation	D	1,329	242,124	182.16	5

TABLE 52. - Continued

State	Motor Fuel Excise Tax Rates and Point of Taxation										Notes on additional taxes and fees	Point of taxation: [see legend]	Population as of 7/1/2012 [1,000s]	Motor fuel excise tax collections fiscal year 2012		
	[Rates per gallon as of 1/1/2012; 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 [\$]						
Maryland	0.2350	-	0.2350	23	0.2425	-	0.2425	0.2350	-	0.2350		D	5,885	733,410	124.63	28
Massachusetts	0.2100	-	0.2100	30	0.2100	-	0.2100	0.2100	-	0.2100		D	6,646	661,974	99.60	44
Michigan	0.1900	-	0.1900	35	0.1500	-	0.1500	0.1900	-	0.1900	sales tax applicable	PH-Rack	9,883	951,176	96.24	45
Minnesota	0.2750	0.0210	0.2960	9	0.2750	0.0210	0.2960	0.2750	0.0210	0.2960	environment & inspection fee; portion of the rate is adjustable based on maintenance costs, sales volume, cost of fuel to state government, or inflation	FRB-Rack	5,379	849,218	157.87	14
Mississippi	0.1800	0.0040	0.1840	38	0.1800	0.0040	0.1840	0.1800	0.0040	0.1840	environmental fee	IMP-FR (G) D (D)	2,985	417,048	139.72	20
Missouri	0.1700	0.0030	0.1730	43	0.1700	0.0030	0.1730	0.1700	0.0030	0.1730	inspection fee	PH-Rack	6,022	708,997	117.73	32
Montana	0.2700	-	0.2700	13	0.2775	-	0.2775	0.2700	-	0.2700		D	1,005	211,992	210.91	2
Nebraska	0.2640	0.0090	0.2730	12	0.2640	0.0030	0.2670	0.2640	0.0090	0.2730	petroleum fee; portion of the rate adjustable based on maintenance costs, sales volume, cost of fuel to state government, or inflation	D	1,856	299,764	161.55	12
Nevada	0.24000	0.00805	0.24805	19	0.27000	0.00750	0.27750	0.24000	0.00805	0.24805	inspection & cleanup fee; local option taxes: 4-9¢	D	2,759	291,400	105.62	41
New Hampshire	0.18000	0.01625	0.19625	34	0.18000	0.01625	0.19625	0.18000	0.01625	0.19625	oil discharge cleanup fee	D	1,321	143,794	108.88	39
New Jersey	0.1050	0.0400	0.1450	48	0.1350	0.0400	0.1750	0.1050	0.0400	0.1450	petroleum fee	ER-Rack	8,865	539,714	60.88	49
New Mexico	0.17000	0.01875	0.18875	37	0.21000	0.01875	0.22875	0.17000	0.01875	0.18875	petroleum loading fee	FRB-Rack	2,086	236,015	113.17	36
New York	0.0800	0.1700	0.2500	16	0.0800	0.1525	0.2325	0.0800	0.1700	0.2500	sales tax applicable; petroleum tax	IMP-FR (G) EDMF (D)	19,570	1,604,727	82.00	46
North Carolina	0.3250	0.0025	0.3275	5	0.3250	0.0025	0.3275	0.3250	0.0025	0.3275	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	ER-Rack	9,752	1,861,838	190.92	4
North Dakota	0.2300	-	0.2300	24	0.2300	-	0.2300	0.2300	-	0.2300		D	700	204,573	292.40	1
Ohio	0.2800	-	0.2800	11	0.2800	-	0.2800	0.2800	-	0.2800	plus 3¢ commercial	D	11,544	1,684,209	145.89	17
Oklahoma	0.1600	0.0100	0.1700	44	0.1300	0.0100	0.1400	0.1600	0.0100	0.1700	environmental fee	ER-Rack	3,815	444,636	116.55	34
Oregon	0.3000	-	0.3000	8	0.3000	-	0.3000	0.3000	-	0.3000	local option taxes: 1-3¢	D (G) R (D)	3,899	533,420	136.80	22
Pennsylvania	0.1200	0.1920	0.3120	7	0.1200	0.2610	0.3810	0.1200	0.1920	0.3120	oil franchise tax	D	12,764	2,073,677	162.47	11
Rhode Island	0.3200	0.0100	0.3300	3	0.3200	0.0100	0.3300	0.3200	0.0100	0.3300	LUST tax	D	1,050	80,911	77.04	47
South Carolina	0.1600	0.0075	0.1675	46	0.1600	0.0075	0.1675	0.1600	0.0075	0.1675	inspection fee & LUST tax	ER-Rack	4,724	531,615	112.54	37

TABLE 52. -Continued

State	Motor Fuel Excise Tax Rates and Point of Taxation										Notes on additional taxes and fees	Point of taxation: [see legend]	Population as of 7/1/2012 [1,000s]	Motor fuel excise tax collections fiscal year 2012		
	[Rates per gallon as of 1/1/2012; 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 [\$]						
South Dakota	0.2200	0.0200	0.2400	21	0.2200	0.0200	0.2400	0.2000	0.0200	0.2200	inspection fee; local option tax: 1¢	PH-Rack	833	136,431	163.71	10
Tennessee	0.2000	0.0140	0.2140	29	0.1700	0.0140	0.1840	0.2000	0.0140	0.2140	local option tax: 1¢; petroleum tax; environmental fee	IMP-FR (G) PH-Rack (D)	6,456	837,787	129.76	25
Texas	0.2000	-	0.2000	32	0.2000	-	0.2000	0.2000	-	0.2000		PH-Rack	26,059	3,178,419	121.97	30
Utah	0.2450	-	0.2450	20	0.2450	-	0.2450	0.2450	-	0.2450		D (G) PH-Rack (D)	2,855	372,212	130.36	24
Vermont	0.1900	0.0598	0.2498	18	0.2500	0.0400	0.2900	0.1900	0.0598	0.2498	cleanup fee; transport fee	D	626	108,177	172.80	7
Virginia	0.1750	-	0.1750	42	0.1750	-	0.1750	0.1750	-	0.1750	local option tax: 2%; large trucks pay an additional 3.5¢	ER-Rack	8,186	866,243	105.82	40
Washington	0.3750	-	0.3750	1	0.3750	-	0.3750	0.3750	-	0.3750	0.5% privilege tax	PH-Rack	6,897	1,177,987	170.80	9
West Virginia	0.2050	0.1170	0.3220	6	0.2050	0.1170	0.3220	0.2050	0.1170	0.3220	sales tax applicable	FRB-Rack	1,855	387,040	208.60	3
Wisconsin	0.3090	0.0200	0.3290	4	0.3090	0.0200	0.3290	0.3090	0.0200	0.3290	petroleum inspection fee;	PH-Rack	5,726	985,001	172.01	8
Wyoming	0.1300	0.0100	0.1400	49	0.1300	0.0100	0.1400	0.1300	0.0100	0.1400	license tax	FRB-Rack	576	66,443	115.27	35
Total 50 states	-	-	-	-	-	-	-	-	-	-	-	-	313,282	40,102,187	128.01 ^a	-
Federal	0.1830	0.0010	0.1840	38	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.

^a Weighted average

Per capita tax collection amounts are computations based on July 1, 2012 population estimates of the Bureau of the Census and should be interpreted as a reflection of the portion of tax imposed on behalf of each individual.

Point of taxation legend [Gasoline=(G); Diesel fuel=(D)]:

- D Distributor
- R Retailer
- IMP-FR Importation into state/first receipt into storage
- PH-Rack Position holder at rack
- ER-Rack Exchange receiver at rack
- FRB-Rack First receiver below the rack
- EDMF Enhanced diesel MF (taxed upon first sale)

Sources: U.S. Census Bureau, Population Division. *Table NST-EST2011-01- Annual Estimates of the Population for the States: July 1, 2012, December 2012 release.*

U.S. Census Bureau, 2012 Census of Governments: Finance - Survey of State Government Tax Collections at <www.census.gov/govs/statetax>. April 11, 2013 release, April 8, 2014 update.

Federation of Tax Administrators; Tax Foundation; Commerce Clearing House