

TABLE 50. MOTOR FUEL EXCISE TAX RATES and NET COLLECTIONS BY STATE

State	Motor Fuel Excise Tax Rates and Point of Taxation										Popula- tion as of 7/1/2004 [1,000s]	Motor fuel excise tax collections fiscal year 2004				
	[Rates per gallon as of 1/1/2005; local option taxes excluded]											Notes on additional taxes and fees	Point of taxation	Amount [\$1,000]	Per capita	
	Gasoline			Diesel Fuel			Gasohol			Amount [\$]					Rank	
	Excise tax [\$]	Add'l tax [\$]	Total tax [\$]	Excise tax [\$]	Add'l tax [\$]	Total tax [\$]	Excise tax [\$]	Add'l tax [\$]	Total tax [\$]							
Alabama.....	0.1600	0.0200	0.1800	0.1900	-	0.1900	0.1600	.0200	0.1800	inspection fee; local option taxes: 1-3 cents	Distributor	4,530	535,493	118.21	33	
Alaska.....	0.0800	-	0.0800	0.0800	-	0.0800	-	-	-		Distributor	655	40,660	62.08	49	
Arizona.....	0.1800	-	0.1800	0.1800	-	0.1800	0.1800	-	0.1800	carrier surcharge: 8 cents	Terminal	5,744	671,765	116.95	35	
Arkansas.....	0.2150	-	0.2150	0.2250	-	0.2250	0.2150	-	0.2150		Distributor	2,753	453,148	164.60	7	
California.....	0.1800	-	0.1800	0.1800	-	0.1800	0.1800	-	0.1800	sales tax applicable	Terminal	35,894	3,324,883	92.63	45	
Colorado.....	0.2200	-	0.2200	0.2050	-	0.2050	0.2200	-	0.2200		Distributor	4,601	597,558	129.88	23	
Connecticut...	0.2500	-	0.2500	0.2600	-	0.2600	0.2500	-	0.2500		Distributor	3,504	456,805	130.37	22	
Delaware.....	0.2300	-	0.2300	0.2200	-	0.2200	0.2300	-	0.2300	plus 0.5% gross receipts tax; portion of the rate adjustable based on maintenance costs, sales volume, or inflation.	Distributor	830	112,435	135.46	19	
Florida.....	0.0400	0.1050	0.1450	0.1680	0.1050	0.2730	0.0400	0.1050	0.1450	sales tax added to excise; local taxes for gasoline and gasohol: 9.7-17.7 cents; plus a 2.07 cent per gallon pollution tax.	Terminal	17,397	1,823,349	104.81	43	
Georgia.....	0.0750	-	0.0750	0.0750	-	0.0750	0.0750	-	0.0750	sales tax applicable: 3%	Distributor	8,829	755,994	85.63	46	
Hawaii.....	0.1600	-	0.1600	0.1600	-	0.1600	0.1600	-	0.1600	sales tax applicable; local option taxes: 8.8-18.0 cents	Distributor	1,263	84,378	66.81	47	
Idaho.....	0.2500	-	0.2500	0.2500	-	0.2500	0.2250	-	0.2250	tax rate is reduced by the percentage of ethanol used in blending (reported rate assumes the maximum 10% ethanol)	Terminal	1,393	218,019	156.51	11	
Illinois.....	0.1900	0.0110	0.2010	0.2150	0.0110	0.2260	0.1900	0.0110	0.2010	sales tax, environmental and LUST fees applicable; carrier surcharge: 6.3 cents (G), 6.0 cents (D) local option taxes: 5 cents in Chicago and 6 cents in Cook County (gasoline only)	Distributor	12,714	1,421,927	111.84	39	
Indiana.....	0.1800	-	0.1800	0.1600	-	0.1600	0.1800	-	0.1800	sales tax applicable; carrier surcharge: 11 cents	Distributor-G Terminal-D	6,238	802,168	128.59	25	
Iowa.....	0.2050	-	0.2050	0.2250	-	0.2250	0.1900	-	0.1900		Terminal	2,954	357,835	121.14	32	
Kansas.....	0.2400	-	0.2400	0.2600	-	0.2600	0.2400	-	0.2400		Terminal	2,736	428,985	156.79	10	
Kentucky.....	0.1600	0.0140	0.1740	0.1300	0.0140	0.1440	0.1600	0.0140	0.1740	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	4,146	476,605	114.96	37	
Louisiana.....	0.2000	-	0.2000	0.2000	-	0.2000	0.2000	-	0.2000		1st Import-G Distributor-D	4,516	560,769	124.17	29	
Maine.....	0.2520	-	0.2520	0.2630	-	0.2630	0.2520	-	0.2520	portion of the rate adjustable based on maintenance costs, sales volume, or inflation.	Distributor	1,317	220,410	167.36	6	

TABLE 50. -Continued

State	Motor Fuel Excise Tax Rates and Point of Taxation									Notes on additional taxes and fees	Point of taxation	Population as of 7/1/2004 [1,000s]	Motor fuel excise tax collections fiscal year 2004		
	[Rates per gallon as of 1/1/2005; local option taxes excluded]												Amount [\$1,000]	Per capita	
	Gasoline			Diesel Fuel			Gasohol							Amount [\$]	Rank
	Excise tax [\$]	Add'l tax [\$]	Total tax [\$]	Excise tax [\$]	Add'l tax [\$]	Total tax [\$]	Excise tax [\$]	Add'l tax [\$]	Total tax [\$]						
Maryland.....	0.2350	-	0.2350	0.2425	-	0.2425	0.2350	-	0.2350		1st Import-G Distributor-G,D	5,558	746,044	134.23	21
Massachusetts	0.2100	-	0.2100	0.2100	-	0.2100	0.2100	-	0.2100		Distributor-G Distributor/Bulk User-D	6,417	684,242	106.63	42
Michigan.....	0.1900	-	0.1900	0.1500	-	0.1500	0.1900	-	0.1900	sales tax applicable	Terminal	10,113	1,081,259	106.92	41
Minnesota.....	0.2000	-	0.2000	0.2000	-	0.2000	0.2000	-	0.2000		Terminal	5,101	648,428	127.12	26
Mississippi.....	0.1800	0.0040	0.1840	0.1800	0.0040	0.1840	0.1800	0.0040	0.1840	environmental fee	Distributor	2,903	464,748	160.09	9
Missouri.....	0.1700	0.0003	0.1703	0.1700	0.0003	0.1703	0.1700	0.0003	0.1703	inspection fee	Terminal	5,755	726,705	126.27	27
Montana.....	0.2700	-	0.2700	0.2775	-	0.2775	0.2700	-	0.2700		Distributor	927	197,605	213.17	1
Nebraska.....	0.2540	0.0090	0.2630	0.2540	0.0090	0.2630	0.2540	0.0090	0.2630	petroleum fee; portion of the rate adjustable based on maintenance costs, sales volume, or inflation.	Distributor	1,747	302,899	173.38	4
Nevada.....	0.2300	-	0.2300	0.2700	-	0.2700	0.2300	-	0.2300	local option taxes: 1.75-7.75 cents	Distributor	2,335	293,595	125.74	28
New Hampshire...	0.1800	0.0150	0.1950	0.1800	0.0150	0.1950	0.1800	0.0150	0.1950	oil discharge cleanup fee	Distributor	1,300	129,913	99.93	44
New Jersey....	0.1050	0.0400	0.1450	0.1350	0.0400	0.1750	0.1050	0.0400	0.1450	petroleum fee	Distributor-G Retailer-D	8,699	546,952	62.88	48
New Mexico...	0.1700	0.0190	0.1890	0.2100	0.0190	0.2290	0.1700	0.0190	0.1890	petroleum loading fee	Distributor	1,903	210,863	110.81	40
New York.....	0.0800	0.1520	0.2320	0.0800	0.1345	0.2145	0.0800	0.1520	0.2320	sales tax applicable; petroleum tax	1st Import-G 1st Import/Distributor-D	19,227	518,557	26.97	50
North Carolina.....	0.2660	0.0025	0.2685	0.2660	0.0025	0.2685	0.2660	0.0025	0.2685	inspection fee: 0.25 cents; tax rate is based on the average wholesale price and is adjusted semiannually-actual rate: 17.5 cents + 7% of average wholesale price	Terminal	8,541	1,272,611	149.00	13
North Dakota.	0.2100	-	0.2100	0.2100	-	0.2100	0.2100	-	0.2100		Distributor-G Distributor/Retailer-D	634	118,744	187.29	2
Ohio.....	0.2600	-	0.2600	0.2600	-	0.2600	0.2600	-	0.2600	plus 3 cents commercial	Distributor	11,459	1,541,151	134.49	20
Oklahoma.....	0.1600	0.0100	0.1700	0.1300	0.0100	0.1400	0.1600	0.0100	0.1700	environmental fee	Terminal	3,524	415,318	117.85	34
Oregon.....	0.2400	-	0.2400	0.2400	-	0.2400	0.2400	-	0.2400	local option taxes: 1-3 cents	Distributor-G Retailer-D	3,595	404,547	112.53	38
Pennsylvania..	0.1200	0.1800	0.3000	0.1200	0.2440	0.3640	0.1200	0.1800	0.3000	oil franchise tax	Distributor	12,406	1,785,200	143.90	15
Rhode Island..	0.3000	0.0100	0.3100	0.3000	0.0100	0.3100	0.3000	0.0100	0.3100	LUST tax	Distributor	1,081	133,415	123.42	30
South Carolina.....	0.1600	-	0.1600	0.1600	-	0.1600	0.1600	-	0.1600		Terminal	4,198	489,322	116.56	36
South Dakota.	0.2200	-	0.2200	0.2200	-	0.2200	0.2000	-	0.2000	local option tax: 1 cent	Terminal	771	126,017	163.45	8
Tennessee.....	0.2000	0.0140	0.2140	0.1700	0.0140	0.1840	0.2000	0.0140	0.2140	local option tax: 1 cent; petroleum tax; environmental fee	1st Import-G Terminal-D	5,901	832,168	141.02	16
Texas.....	0.2000	-	0.2000	0.2000	-	0.2000	0.2000	-	0.2000		Distributor	22,490	2,918,842	129.78	24
Utah.....	0.2450	-	0.2450	0.2450	-	0.2450	0.2450	-	0.2450		Distributor-G Terminal-D	2,389	344,121	144.04	14

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Vermont.....	0.1900	0.0100	0.2000	0.2500	0.0100	0.2600	0.1900	0.0100	0.2000	petroleum cleanup fee	Distributor-G Distributor/ User-D	621	85,994	138.48	17
Virginia.....	0.1750	-	0.1750	0.1600	-	0.1600	0.1750	-	0.1750	local option tax: 2%; large trucks pay an additional 3.5 cents	Terminal	7,460	909,468	121.91	31
Washington...	0.2800	-	0.2800	0.2800	-	0.2800	0.2800	-	0.2800	0.5% privilege tax	Terminal	6,204	925,723	149.21	12
West Virginia.	0.2050	0.0650	0.2700	0.2050	0.0650	0.2700	0.2050	0.0650	0.2700	sales tax applicable	Distributor	1,815	309,274	170.40	5
Wisconsin.....	0.2910	-	0.2910	0.2910	-	0.2910	0.2910	-	0.2910	portion of the rate adjustable based on maintenance costs, sales volume, or inflation.	Terminal	5,509	1,028,516	186.70	3
Wyoming.....	0.1300	0.0100	0.1400	0.1300	0.0100	0.1400	0.1300	0.0100	0.1400	license tax	Terminal	507	69,975	138.02	18
Total 50 states	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	293,102	33,605,402	114.65 <sup>a</sup>	-----
Federal.....	0.1830	0.0010	0.1840	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 total due to rounding.

<sup>a</sup> Weighted average

Sources: U.S. Census Bureau, Governments Division. *Table NST-EST2004-01-State Population Estimates: July 1, 2004*, Population Division, December 22, 2004 release.

U.S. Census Bureau, Governments Division. State Government Tax Collections: 2004.

Federation of Tax Administrators; Tax Foundation.

Per capita amounts based on midyear population estimates of the Bureau of the Census. Per capita personal income is total personal income divided by total midyear population.