

TABLE 51. MOTOR FUEL EXCISE TAX RATES and NET COLLECTIONS BY STATE

State	Motor Fuel Excise Tax Rates and Point of Taxation											Popula- tion as of 7/1/2005 [1,000s]	Motor fuel excise tax collections fiscal year 2005				
	[Rates per gallon as of 1/1/2006; 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 [\$]	Rank	Excise tax [\$]	Add'l tax [\$]	Total tax [\$]	Excise tax [\$]	Add'l tax [\$]	Total tax [\$]							
Alabama	0.1600	0.0200	0.1800	37	0.1900	-	0.1900	0.1600	.0200	0.1800	inspection fee; local option taxes: 1-3 cents	Distributor	4,558	559,978	122.86	32	
Alaska	0.0800	-	0.0800	50	0.0800	-	0.0800	-	-	-		Distributor	664	39,565	59.59	49	
Arizona	0.1800	-	0.1800	37	0.1800	-	0.1800	0.1800	-	0.1800	carrier surcharge: 8 cents	Terminal	5,939	705,623	118.81	35	
Arkansas	0.2150	-	0.2150	23	0.2250	-	0.2250	0.2150	-	0.2150		Distributor	2,779	437,097	157.29	8	
California	0.1800	-	0.1800	37	0.1800	-	0.1800	0.1800	-	0.1800	sales tax applicable	Terminal	36,132	3,366,141	93.16	46	
Colorado	0.2200	-	0.2200	21	0.2050	-	0.2050	0.2200	-	0.2200		Distributor	4,665	588,869	126.23	30	
Connecticut	0.2500	-	0.2500	11	0.2600	-	0.2600	0.2500	-	0.2500		Distributor	3,510	477,108	135.93	20	
Delaware	0.2300	-	0.2300	19	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	844	113,663	134.67	21	
Florida	0.0400	0.1090	0.1490	47	0.1680	0.1090	0.2770	0.0400	0.1090	0.1490	sales tax applicable; local taxes for gasoline and gasohol: 9.7-17.7 cents; plus a 2.07 cent per gallon pollution tax.	Terminal	17,790	2,093,900	117.70	36	
Georgia	0.0750	0.0780	0.1530	46	0.0750	0.0900	0.1650	0.0750	0.0780	0.1530	sales tax applicable	Distributor	9,073	926,494	102.12	44	
Hawaii	0.1600	-	0.1600	44	0.1600	-	0.1600	0.1600	-	0.1600	sales tax applicable; local option taxes: 8.8-18.0 cents	Distributor	1,275	86,426	67.79	47	
Idaho	0.2500	-	0.2500	11	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	1,429	220,102	154.03	11	
Illinois	0.1900	0.0110	0.2010	27	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	12,763	1,419,883	111.25	40	
Indiana	0.1800	-	0.1800	37	0.1600	-	0.1600	0.1800	-	0.1800	sales tax applicable; carrier surcharge: 11 cents	Distributor-G Terminal-D	6,272	806,862	128.65	25	
Iowa	0.2070	-	0.2070	26	0.2250	-	0.2250	0.1900	-	0.1900		Terminal	2,966	438,322	147.78	15	
Kansas	0.2400	-	0.2400	15	0.2600	-	0.2600	0.2400	-	0.2400		Terminal	2,745	426,261	155.29	9	
Kentucky	0.1710	0.0140	0.1850	35	0.1410	0.0140	0.1550	0.1710	0.0140	0.1850	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	4,173	496,340	118.94	34	
Louisiana	0.2000	-	0.2000	28	0.2000	-	0.2000	0.2000	-	0.2000		1st Import-G Distributor-D	4,524	602,975	133.28	24	
Maine	0.2590	-	0.2590	10	0.2700	-	0.2700	0.2590	-	0.2590	portion of the rate adjustable based on maintenance costs, sales volume, or inflation.	Distributor	1,322	228,395	172.76	6	

TABLE 51. -Continued

State	Motor Fuel Excise Tax Rates and Point of Taxation										Population as of 7/1/2005 [1,000s]	Motor fuel excise tax collections fiscal year 2005				
	[Rates per gallon as of 1/1/2006; 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 [\$]	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,D	5,600	752,809	134.43	22
Massachusetts	0.2100	-	0.2100	25	0.2100	-	0.2100	0.2100	-	0.2100		Distributor-G Distributor/ Bulk User-D	6,399	685,524	107.13	41
Michigan	0.1900	-	0.1900	33	0.1500	-	0.1500	0.1900	-	0.1900	sales tax applicable	Terminal	10,121	1,076,188	106.33	42
Minnesota	0.2000	-	0.2000	28	0.2000	-	0.2000	0.2000	-	0.2000		Terminal	5,133	651,472	126.92	29
Mississippi	0.1800	0.0040	0.1840	36	0.1800	0.0040	0.1840	0.1800	0.0040	0.1840	environmental fee	Distributor	2,921	435,530	149.10	13
Missouri	0.1700	0.0055	0.1755	41	0.1700	0.0055	0.1755	0.1700	0.0055	0.1755	inspection fee	Terminal	5,800	742,053	127.94	27
Montana	0.2700	-	0.2700	7	0.2775	-	0.2775	0.2700	-	0.2700		Distributor	936	191,912	205.03	1
Nebraska	0.2610	0.0090	0.2700	7	0.2610	0.0090	0.2700	0.2610	0.0090	0.2700	petroleum fee; portion of the rate adjustable based on maintenance costs, sales volume, or inflation.	Distributor	1,759	305,058	173.43	4
Nevada	0.24000	0.00805	0.24805	13	0.27000	0.00750	0.27750	0.24000	0.00805	0.24805	inspection, cleanup fee; local option taxes: 4-9 cents	Distributor	2,415	307,672	127.40	28
New Hampshire	0.18000	0.01625	0.19625	32	0.18000	0.01625	0.19625	0.18000	0.01625	0.19625	oil discharge cleanup fee	Distributor	1,310	132,137	100.87	45
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	8,718	525,027	60.22	48
New Mexico	0.1700	0.0190	0.1890	34	0.2100	0.0190	0.2290	0.1700	0.0190	0.1890	petroleum loading fee	Distributor	1,928	223,396	115.87	38
New York	0.0800	0.1590	0.2390	17	0.0800	0.1415	0.2215	0.0800	0.1590	0.2390	sales tax applicable; petroleum tax	1st Import-G 1st Import/ Distributor-D	19,255	532,687	27.66	50
North Carolina	0.2990	0.0025	0.3015	5	0.2990	0.0025	0.3015	0.2990	0.0025	0.3015	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	8,683	1,338,403	154.14	10
North Dakota	0.2300	-	0.2300	19	0.2300	-	0.2300	0.2300	-	0.2300		Distributor-G Distributor/ Retailer-D	637	121,674	191.01	2
Ohio	0.2800	-	0.2800	6	0.2800	-	0.2800	0.2800	-	0.2800	plus 3 cents commercial	Distributor	11,464	1,671,915	145.84	16
Oklahoma	0.1600	0.0100	0.1700	43	0.1300	0.0100	0.1400	0.1600	0.0100	0.1700	environmental fee	Terminal	3,548	413,840	116.64	37
Oregon	0.2400	-	0.2400	15	0.2400	-	0.2400	0.2400	-	0.2400	local option taxes: 1-3 cents	Distributor-G Retailer-D	3,641	373,295	102.53	43
Pennsylvania	0.1200	0.1920	0.3120	2	0.1200	0.2610	0.3810	0.1200	0.1920	0.3120	oil franchise tax	Distributor	12,430	1,907,673	153.47	12
Rhode Island	0.3000	0.0100	0.3100	3	0.3000	0.0100	0.3100	0.3000	0.0100	0.3100	LUST tax	Distributor	1,076	132,730	123.36	31
South Carolina	0.1600	-	0.1600	44	0.1600	-	0.1600	0.1600	-	0.1600		Terminal	4,255	484,981	113.98	39
South Dakota	0.2200	-	0.2200	21	0.2200	-	0.2200	0.2000	-	0.2000	local option tax: 1 cent	Terminal	776	124,974	161.05	7
Tennessee	0.2000	0.0140	0.2140	24	0.1700	0.0140	0.1840	0.2000	0.0140	0.2140	local option tax: 1 cent; petroleum tax; environ- mental fee	1st Import-G Terminal-D	5,963	844,249	141.58	18
Texas	0.2000	-	0.2000	28	0.2000	-	0.2000	0.2000	-	0.2000		Distributor	22,860	2,935,649	128.42	26
Utah	0.2450	-	0.2450	14	0.2450	-	0.2450	0.2450	-	0.2450		Distributor-G Terminal-D	2,470	351,097	142.14	17

TABLE 51. -Continued

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	[Rates per gallon as of 1/1/2006; 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 [\$]						
Vermont	0.1900	0.0100	0.2000	28	0.2500	0.0100	0.2600	0.1900	0.0100	0.2000	petroleum cleanup fee	Distributor-G Distributor/ User-D	623	85,980	138.01	19
Virginia	0.1750	-	0.1750	42	0.1600	-	0.1600	0.1750	-	0.1750	local option tax: 2%; large trucks pay an additional 3.5 cents	Terminal	7,567	912,934	120.65	33
Washington *	0.3100	-	0.3100	3	0.3100	-	0.3100	0.3100	-	0.3100	0.5% privilege tax	Terminal	6,288	930,975	148.06	14
West Virginia	0.2050	0.0650	0.2700	7	0.2050	0.0650	0.2700	0.2050	0.0650	0.2700	sales tax applicable	Distributor	1,817	319,671	175.93	3
Wisconsin	0.2990	0.0300	0.3290	1	0.2990	0.0300	0.3290	0.2990	0.0300	0.3290	petroleum inspection fee; portion of the rate adjustable based on maintenance costs, sales volume, or inflation.	Terminal	5,536	957,055	172.88	5
Wyoming	0.1300	0.0100	0.1400	49	0.1300	0.0100	0.1400	0.1300	0.0100	0.1400	license tax	Terminal	509	67,864	133.33	23
Total 50 states	-	-	-	-	-	-	-	-	-	-	-	-	295,860	34,570,428	116.85 ^a	-
Federal	0.1830	0.0010	0.1840	36	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.

*Tax rate scheduled to increase to 34 cents on July 1, 2006.

^aWeighted average

Per capita tax collection amounts are computations based on July 1, 2005 population estimates of the Bureau of the Census.

Sources: U.S. Census Bureau, Governments Division. *Table NST-EST2005-01-State Population Estimates: July 1, 2005*, Population Division, December 22, 2005 release.

U.S. Census Bureau, Governments Division. *State Government Tax Collections: 2005*.

Federation of Tax Administrators; Tax Foundation.