

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 7/1/2006 [1,000s]	Motor fuel excise tax collections fiscal year 2006			
	[Rates per gallon as of 1/1/2007; 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	4,599	566,700	123.22	36
Alaska	0.0800	-	0.0800	50	0.0800	-	0.0800	-	-	-		Distributor	670	42,087	62.81	48
Arizona	0.1800	-	0.1800	37	0.1800	-	0.1800	0.1800	-	0.1800	carrier surcharge: 8 cents	Terminal	6,166	772,849	125.33	28
Arkansas	0.2150	-	0.2150	23	0.2250	-	0.2250	0.2150	-	0.2150		Distributor	2,811	456,377	162.36	9
California	0.1800	-	0.1800	37	0.1800	-	0.1800	0.1800	-	0.1800	sales tax applicable	Terminal	36,458	3,393,381	93.08	46
Colorado	0.2200	-	0.2200	21	0.2050	-	0.2050	0.2200	-	0.2200		Distributor	4,753	589,533	124.02	33
Connecticut	0.2500	-	0.2500	11	0.2600	-	0.2600	0.2500	-	0.2500		Distributor	3,505	432,948	123.53	34
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	853	120,090	140.71	19
Florida	0.0400	0.1130	0.1530	46	0.1680	0.1160	0.2840	0.0400	0.1130	0.1530	sales tax applicable; local taxes for gasoline and gasohol: 10.2-18.2 cents; plus a 2.07 cent per gallon pollution tax.	Terminal	18,090	2,264,350	125.17	29
Georgia	0.0750	0.0770	0.1520	47	0.0750	0.0880	0.1630	0.0750	0.0770	0.1520	sales tax applicable	Distributor	9,364	899,222	96.03	45
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	1,285	87,476	68.05	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	1,466	228,140	155.57	14
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	12,832	1,445,821	112.67	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	6,314	838,295	132.78	24
Iowa	0.2100	-	0.2100	25	0.2250	-	0.2250	0.1900	-	0.1900		Terminal	2,982	441,867	148.17	17
Kansas	0.2400	-	0.2400	16	0.2600	-	0.2600	0.2400	-	0.2400		Terminal	2,764	432,530	156.48	12
Kentucky	0.1830	0.0140	0.1970	32	0.1530	0.0140	0.1670	0.1830	0.0140	0.1970	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	4,206	533,534	126.85	26
Louisiana	0.2000	-	0.2000	28	0.2000	-	0.2000	0.2000	-	0.2000		Terminal	4,288	648,621	151.27	16
Maine	0.2680	-	0.2680	10	0.2790	-	0.2790	0.2680	-	0.2680	portion of the rate adjustable based on maintenance costs, sales volume, or inflation.	Distributor	1,322	229,066	173.33	5

TABLE 51. -Continued

State	Motor Fuel Excise Tax Rates and Point of Taxation										Population as of 7/1/2006 [1,000s]	Motor fuel excise tax collections fiscal year 2006				
	[Rates per gallon as of 1/1/2007; 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; Distributor-D	5,616	768,742	136.89	22
Massachusetts	0.2100	-	0.2100	25	0.2100	-	0.2100	0.2100	-	0.2100		Distributor-G Distributor/ Bulk User-D	6,437	671,844	104.37	43
Michigan	0.1900	-	0.1900	34	0.1500	-	0.1500	0.1900	-	0.1900	sales tax applicable	Terminal	10,096	1,061,656	105.16	42
Minnesota	0.2000	-	0.2000	28	0.2000	-	0.2000	0.2000	-	0.2000		Terminal	5,167	646,453	125.11	30
Mississippi	0.1800	0.0040	0.1840	36	0.1800	0.0040	0.1840	0.1800	0.0040	0.1840	environmental fee	Distributor	2,911	442,881	152.16	15
Missouri	0.1700	0.0055	0.1755	41	0.1700	0.0055	0.1755	0.1700	0.0055	0.1755	inspection fee	Terminal	5,843	738,690	126.43	27
Montana	0.2700	-	0.2700	9	0.2775	-	0.2775	0.2700	-	0.2700		Distributor	945	207,256	219.40	1
Nebraska	0.2710	0.0090	0.2800	7	0.2710	0.0030	0.2740	0.2710	0.0090	0.2800	petroleum fee; portion of the rate adjustable based on maintenance costs, sales volume, or inflation.	Distributor	1,768	304,217	172.04	6
Nevada	0.2400	0.0081	0.2481	13	0.2700	0.0075	0.2775	0.2400	0.0081	0.2481	inspection, cleanup fee; local option taxes: 4-9 cents	Distributor	2,496	311,888	124.98	31
New Hampshire	0.1800	0.0163	0.1963	33	0.1800	0.0163	0.1963	0.1800	0.0163	0.1963	oil discharge cleanup fee	Distributor	1,315	128,357	97.62	44
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	8,725	519,491	59.54	49
New Mexico	0.1700	0.0188	0.1888	35	0.2100	0.0188	0.2288	0.1700	0.0188	0.1888	petroleum loading fee	Distributor	1,955	240,599	123.09	37
New York	0.0800	0.1660	0.2460	14	0.0800	0.1485	0.2285	0.0800	0.1660	0.2460	sales tax applicable; petroleum tax	1st Import-G 1st Import/ Distributor-D	19,306	533,618	27.64	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 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	8,857	1,494,367	168.73	7
North Dakota	0.2300	-	0.2300	19	0.2300	-	0.2300	0.2300	-	0.2300		Distributor-G Distributor/ Retailer-D	636	133,607	210.12	2
Ohio	0.2800	-	0.2800	7	0.2800	-	0.2800	0.2800	-	0.2800	plus 3 cents commercial	Distributor	11,478	1,792,544	156.17	13
Oklahoma	0.1600	0.0100	0.1700	43	0.1300	0.0100	0.1400	0.1600	0.0100	0.1700	environmental fee	Terminal	3,579	441,456	123.34	35
Oregon	0.2400	-	0.2400	16	0.2400	-	0.2400	0.2400	-	0.2400	local option taxes: 1-3 cents	Distributor-G Retailer-D	3,701	415,249	112.21	41
Pennsylvania	0.1200	0.1920	0.3120	4	0.1200	0.2610	0.3810	0.1200	0.1920	0.3120	oil franchise tax	Distributor	12,441	2,092,822	168.22	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	1,068	133,200	124.76	32
South Carolina	0.1600	-	0.1600	44	0.1600	-	0.1600	0.1600	-	0.1600		Terminal	4,321	511,834	118.45	39
South Dakota	0.2200	-	0.2200	21	0.2200	-	0.2200	0.2000	-	0.2000	local option tax: 1 cent	Terminal	782	125,367	160.33	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 cent; petroleum tax; environ- mental fee	1st Import-G Terminal-D	6,039	848,348	140.48	20
Texas	0.2000	-	0.2000	28	0.2000	-	0.2000	0.2000	-	0.2000		Terminal	23,508	2,993,570	127.34	25

TABLE 51. -Continued

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	[Rates per gallon as of 1/1/2007; 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 [\$]						
Utah	0.2450	-	0.2450	15	0.2450	-	0.2450	0.2450	-	0.2450		Distributor-G Terminal-D	2,550	359,218	140.87	18
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	624	86,018	137.87	21
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	7,643	933,207	122.10	38
Washington	0.3400	-	0.3400	1	0.3400	-	0.3400	0.3400	-	0.3400	0.5% privilege tax	Terminal	6,396	1,030,005	161.04	10
West Virginia	0.2050	0.1100	0.3150	3	0.2050	0.1100	0.3150	0.2050	0.1100	0.3150	sales tax applicable	Terminal	1,818	320,734	176.38	3
Wisconsin	0.2990	0.0300	0.3290	2	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	5,557	975,646	175.59	4
Wyoming	0.1300	0.0100	0.1400	49	0.1300	0.0100	0.1400	0.1300	0.0100	0.1400	license tax	Terminal	515	68,845	133.68	23
Total 50 states	-	-	-	-	-	-	-	-	-	-	-	-	298,817	35,754,616	119.65 ^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.

^aWeighted average

Per capita tax collection amounts are computations based on July 1, 2006 population estimates of the Bureau of the Census.

Sources: U.S. Census Bureau, Governments Division. *Table NST-EST2006-01-State Population Estimates: July 1, 2006*, Population Division, December 22, 2006 release.

U.S. Census Bureau, Governments Division. State Government Tax Collections: 2006.

Federation of Tax Administrators; Tax Foundation.