

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	Gasoline tax rate as of 12/31/2002 [\$1.0000]	Population 7/1/2003 (Bureau of Census) [1,000s]	Motor fuel excise tax collection: fiscal year 2003*		
	[Rates per gallon as of 1/1/2004; local option taxes excluded]													Amount [\$1,000s]	Per capita	
	Gasoline			Diesel Fuel			Gasohol								Amount [\$1.00]	Rank
	Excise tax [\$1.0000]	Add'l tax [\$1.0000]	Total tax [\$1.0000]	Excise tax [\$1.0000]	Add'l tax [\$1.0000]	Total tax [\$1.0000]	Excise tax [\$1.0000]	Add'l tax [\$1.0000]	Total tax [\$1.0000]							
Alabama.....	0.1600	0.0200	0.1800	0.1700	.0200	0.1900	0.1600	.0200	0.1800	inspection fee; local option taxes: 1-3 cents	Distributor	0.1600	4,504	516,858	114.76	36
Alaska.....	0.0800	-	0.0800	0.0800	-	0.0800	-	-	-		Distributor	0.0800	648	37,353	57.64	49
Arizona.....	0.1800	-	0.1800	0.1800	-	0.1800	0.1800	-	0.1800	carrier surcharge: 8 cents	Terminal	0.1800	5,579	642,050	115.08	35
Arkansas.....	0.2150	-	0.2150	0.2250	-	0.2250	0.2150	-	0.2150		Distributor	0.2150	2,728	431,449	158.16	6
California.....	0.1800	-	0.1800	0.1800	-	0.1800	0.1800	-	0.1800	sales tax applicable	Terminal	0.1800	35,463	3,202,511	90.31	44
Colorado.....	0.2200	-	0.2200	0.2050	-	0.2050	0.2200	-	0.2200		Distributor	0.2200	4,548	578,754	127.25	22
Connecticut.....	0.2500	-	0.2500	0.2600	-	0.2600	0.2400	-	0.2400		Distributor	0.2500	3,487	450,330	129.15	18
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	0.2300	818	107,268	131.13	16
Florida.....	0.0400	0.1030	0.1430	0.1670	0.1030	0.2700	0.0400	0.1030	0.1430	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	0.1390	16,999	1,909,506	112.33	38
Georgia.....	0.0750	-	0.0750	0.0750	-	0.0750	0.0750	-	0.0750	sales tax applicable: 3%	Distributor	0.0750	8,676	678,115	78.16	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	0.1600	1,249	80,194	64.21	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	0.2500	1,367	211,278	154.56	8
Illinois.....	0.1900	0.0080	0.1980	0.2150	0.0080	0.2230	0.1900	0.0080	0.1980	sales tax and environmental fee 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	0.1900	12,649	1,388,323	109.76	40
Indiana.....	0.1800	-	0.1800	0.1600	-	0.1600	0.1800	-	0.1800	sales tax applicable; carrier surcharge: 11 cents	Distributor-G Terminal-D	0.1500	6,200	750,089	120.98	28
Iowa.....	0.2030	-	0.2030	0.2250	-	0.2250	0.1900	-	0.1900		Terminal	0.2000	2,942	348,520	118.46	30
Kansas.....	0.2400	-	0.2400	0.2600	-	0.2600	0.2400	-	0.2400		Terminal	0.2100	2,725	411,458	150.99	9
Kentucky.....	0.1500	0.0140	0.1640	0.1200	0.0140	0.1340	0.1500	0.0140	0.1640	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	0.1500	4,118	469,944	114.12	37
Louisiana.....	0.2000	-	0.2000	0.2000	-	0.2000	0.2000	-	0.2000		1st Import-G Distributor-D	0.2000	4,494	555,621	123.64	24
Maine.....	0.2460	-	0.2460	0.2570	-	0.2570	0.2460	-	0.2460	portion of the rate adjustable based on maintenance costs, sales volume, or inflation.	Distributor	0.2200	1,309	194,472	148.57	10
Maryland.....	0.2350	-	0.2350	0.2425	-	0.2425	0.2350	-	0.2350		1st Import-G Distributor-G,D	0.2350	5,512	716,686	130.02	17

TABLE 52. -Continued

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	[Rates per gallon as of 1/1/2004; local option taxes excluded]													Amount [\$1,000s]	Per capita	
	Gasoline			Diesel Fuel			Gasohol								Amount [\$1.00]	Rank
	Excise tax [\$1.0000]	Add'l tax [\$1.0000]	Total tax [\$1.0000]	Excise tax [\$1.0000]	Add'l tax [\$1.0000]	Total tax [\$1.0000]	Excise tax [\$1.0000]	Add'l tax [\$1.0000]	Total tax [\$1.0000]							
Massachusetts....	0.2100	-	0.2100	0.2100	-	0.2100	0.2100	-	0.2100		Distributor-G Distributor/ Bulk User-D	0.2150	6,420	676,426	105.36	42
Michigan.....	0.1900	-	0.1900	0.1500	-	0.1500	0.1900	-	0.1900	sales tax applicable	Terminal	0.1900	10,082	1,100,931	109.20	41
Minnesota.....	0.2000	-	0.2000	0.2000	-	0.2000	0.2000	-	0.2000		Terminal	0.2000	5,064	638,722	126.13	23
Mississippi.....	0.1800	0.0040	0.1840	0.1800	0.0040	0.1840	0.1800	0.0040	0.1840	environmental fee	Distributor	0.1800	2,883	416,277	144.39	11
Missouri.....	0.1700	0.0003	0.1703	0.1700	0.0003	0.1703	0.1700	0.0003	0.1703	inspection fee	Terminal	0.1700	5,719	705,019	123.28	25
Montana.....	0.2700	-	0.2700	0.2775	-	0.2775	0.2700	-	0.2700		Distributor	0.2775	918	192,770	209.99	1
Nebraska.....	0.2480	0.0090	0.2570	0.2480	0.0090	0.2570	0.2480	0.0090	0.2570	petroleum fee; portion of the rate adjustable based on maintenance costs, sales volume, or inflation.	Distributor	0.2450	1,737	307,181	176.85	3
Nevada.....	0.2400	-	0.2400	0.2700	-	0.2700	0.2400	-	0.2400	local option taxes: 1.75-7.75 cents	Distributor	0.2300	2,242	265,846	118.58	29
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	0.1800	1,289	125,614	97.45	43
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	0.1450	8,642	530,957	61.44	48
New Mexico.....	0.1700	0.0190	0.1890	0.1800	0.0190	0.1990	0.1700	0.0190	0.1890	petroleum loading fee	Distributor	0.1700	1,879	207,094	110.22	39
New York.....	0.0800	0.1460	0.2260	0.0800	0.1285	0.2085	0.0800	0.1460	0.2260	sales tax applicable	1st Import-G 1st Import/ Distributor-D	0.3235	19,212	546,846	28.46	50
North Carolina.....	0.2430	0.0025	0.2455	0.2430	0.0025	0.2455	0.2430	0.0025	0.2455	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	0.2210	8,421	1,156,782	137.37	15
North Dakota....	0.2100	-	0.2100	0.2100	-	0.2100	0.2100	-	0.2100		Distributor-G Distributor/ Retailer-D	0.2100	633	114,409	180.74	2
Ohio.....	0.2400	-	0.2400	0.2400	-	0.2400	0.2400	-	0.2400	plus 3 cents commercial	Distributor	0.2200	11,438	1,456,148	127.31	21
Oklahoma.....	0.1600	0.0100	0.1700	0.1300	0.0100	0.1400	0.1600	0.0100	0.1700	environmental fee	Terminal	0.1700	3,506	406,052	115.82	34
Oregon.....	0.2400	-	0.2400	0.2400	-	0.2400	0.2400	-	0.2400	local option taxes: 1-3 cents	Distributor-G Retailer-D	0.2400	3,564	419,329	117.66	31
Pennsylvania....	0.1200	0.1420	0.2620	0.1200	0.1920	0.3120	0.1200	0.1420	0.2620	oil franchise tax	Distributor	0.2660	12,371	1,767,817	142.90	12
Rhode Island....	0.3000	0.0100	0.3100	0.3000	0.0100	0.3100	0.3000	0.0100	0.3100	LUST tax	Distributor	0.2800	1,076	138,781	128.98	19
South Carolina.....	0.1600	-	0.1600	0.1600	-	0.1600	0.1600	-	0.1600		Terminal	0.1600	4,149	373,814	90.10	45
South Dakota....	0.2200	-	0.2200	0.2200	-	0.2200	0.2000	-	0.2000	local option tax: 1 cent	Terminal	0.2200	765	131,133	171.42	4
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; environ- mental fee	1st Import-G Terminal-D	0.2000	5,845	815,210	139.47	14
Texas.....	0.2000	-	0.2000	0.2000	-	0.2000	0.2000	-	0.2000		Distributor	0.2000	22,103	2,839,858	128.48	20
Utah.....	0.2450	-	0.2450	0.2450	-	0.2450	0.2450	-	0.2450		Distributor-G Terminal-D	0.2450	2,352	333,161	141.65	13
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	0.2000	619	72,164	116.58	33

TABLE 52. -Continued

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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	0.1750	7,365	865,248	117.48	32
Washington.....	0.2800	-	0.2800	0.2800	-	0.2800	0.2800	-	0.2800	0.5% privilege tax	Terminal	0.2300	6,131	752,392	122.72	26
West Virginia....	0.2050	0.0485	0.2535	0.2050	0.0485	0.2535	0.2050	0.0485	0.2535	sales tax added to excise	Distributor	0.2050	1,811	286,018	157.93	7
Wisconsin.....	0.2850	-	0.2850	0.2850	-	0.2850	0.2850	-	0.2850	portion of the rate adjustable based on maintenance costs, sales volume, or inflation.	Terminal	0.3030	5,474	884,738	161.63	5
Wyoming.....	0.1300	0.0100	0.1400	0.1300	0.0100	0.1400	0.1300	0.0100	0.1400	license tax	Terminal	0.1400	502	61,438	122.39	27
Total 50 states....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	290,231	32,268,954	111.18 <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, 2003*, Population Division, December 22, 2004 release.

U.S. Census Bureau, Governments Division. *State Government Tax Collections: 2003*.

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.