

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; Diesel]: [see legend]††	Population as of 7/1/2015 [1,000s]	Motor fuel excise tax collections fiscal year 2015			
	[Rates per gallon as of 1/1/2015; local option taxes excluded]													Amount [\$1,000]	Per capita		Rank
	Gasoline				Diesel Fuel			Gasohol							Amount [\$]		
	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	41	0.1900	-	0.1900	0.1600	0.0200	0.1800	inspection fee; local option taxes: 1-3¢	D	4,854	560,188	115.41	35	
Alaska	0.0800	-	0.0800	50	0.0800	-	0.0800	0.0800	-	0.0800		D	738	42,003	56.94	50	
Arizona	0.1800	0.0100	0.1900	37	0.1800	0.0100	0.1900	0.1800	0.0100	0.1900	†carrier surcharge: 8¢; LUST tax applicable	ER-Rack	6,818	753,814	110.57	39	
Arkansas	0.2150	0.0030	0.2180	31	0.2250	0.0030	0.2280	0.2150	0.0030	0.2180	environmental fee	FRB-Rack	2,978	461,731	155.06	17	
California	0.3600	0.0650	0.4250	2	0.1100	0.2700	0.3800	0.3600	0.0650	0.4250	includes prepaid sales tax: 2.25% (G), 9.25% (D)	ER-Rack	38,994	5,711,160	146.46	20	
Colorado	0.2200	-	0.2200	29	0.2050	-	0.2050	0.2000	-	0.2000		D	5,449	667,948	122.59	32	
Connecticut	0.2500	-	0.2500	20	0.5450	-	0.5450	0.2500	-	0.2500	plus 8.1% petroleum tax	D	3,585	481,825	134.41	23	
Delaware	0.2300	-	0.2300	27	0.2200	-	0.2200	0.2300	-	0.2300	plus 0.9% GRT	D	944	117,401	124.36	30	
Florida	0.04000	0.13425	0.17425	43	0.04000	0.13300	0.17300	0.04000	0.13425	0.17425	includes 13.3¢ sales tax and .125¢ inspection tax; local taxes for gasoline and gasohol: 11.1-19.1¢	ER-Rack	20,245	2,481,760	122.59	31	
Georgia	0.0750	0.1180	0.1930	36	0.0750	0.1380	0.2130	0.0750	0.1180	0.1930	11 8¢/13.8¢ sales tax applies	D	10,199	1,025,819	100.58	44	
Hawaii	0.1700	-	0.1700	45	0.1700	-	0.1700	0.1700	-	0.1700	sales tax applicable; local option taxes: 8.8-18¢	D	1,425	93,066	65.30	48	
Idaho	0.2500	0.0100	0.2600	17	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	1,653	258,993	156.70	16	
Illinois	0.1900	0.0110	0.2010	34	0.2150	0.0110	0.2260	0.1900	0.0110	0.2010	sales tax, environmental & LUST fees applicable; carrier surcharge: 19 3¢ (G), 20.1¢ (D) local option taxes: 5¢ in Chicago and 6¢ in Cook County (gasoline only)	D	12,839	1,293,272	100.73	43	
Indiana	0.1800	-	0.1800	41	0.1600	-	0.1600	0.1800	-	0.1800	sales tax applicable; carrier surcharge: 11¢	FRB-Rack (G) ER-Rack (D)	6,613	832,006	125.82	29	
Iowa	0.2100	0.0100	0.2200	29	0.2250	0.0100	0.2350	0.1900	0.0100	0.2000	environmental fee	ER-Rack	3,122	541,813	173.55	11	
Kansas	0.2400	0.0103	0.2503	19	0.2600	0.0103	0.2703	0.2400	0.0103	0.2503	environmental & inspection fees	D	2,907	439,045	151.04	19	
Kentucky	0.2620	0.0140	0.2760	14	0.2320	0.0140	0.2460	0.2620	0.0140	0.2760	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	4,425	850,276	192.17	6	
Louisiana	0.20000	0.00125	0.20125	33	0.20000	0.00125	0.20125	0.20000	0.00125	0.20125	inspection fee	PH-Rack	4,669	606,410	129.88	26	
Maine	0.3000	-	0.3000	10	0.3120	-	0.3120	0.3000	-	0.3000	portion of the rate adjustable based on maintenance costs, sales volume, cost of fuel to state government, or inflation	D	1,329	243,891	183.45	8	

TABLE 52. -Continued

State	Motor Fuel Excise Tax Rates and Point of Taxation										Notes on additional taxes and fees	Point of taxation [Gasoline; Diesel]: [see legend]++	Population as of 7/1/2015 [1,000s]	Motor fuel excise tax collections fiscal year 2015		
	[Rates per gallon as of 1/1/2015; 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	0.2430	0.0600	0.3030	9	0.2505	0.0600	0.3105	0.2430	0.0600	0.3030	6% sales tax applies	D	5,995	923,483	154.04	18
Massachusetts	0.2400	-	0.2400	22	0.2400	-	0.2400	0.2400	-	0.2400		D	6,784	756,121	111.45	38
Michigan	0.1900	-	0.1900	37	0.1500	-	0.1500	0.1900	-	0.1900	sales tax applicable	PH-Rack	9,918	1,010,395	101.88	42
Minnesota	0.2850	0.0010	0.2860	12	0.2850	0.0010	0.2860	0.2850	0.0010	0.2860	inspection fee; portion of the rate is adjustable based on maintenance costs, sales volume, cost of fuel to state government, or inflation	FRB-Rack	5,482	884,596	161.35	15
Mississippi	0.1800	0.0040	0.1840	40	0.1800	0.0040	0.1840	0.1800	0.0040	0.1840	environmental fee	IMP-FR (G) D (D)	2,989	428,278	143.27	21
Missouri	0.1700	0.0030	0.1730	44	0.1700	0.0030	0.1730	0.1700	0.0030	0.1730	inspection and load fees	PH-Rack	6,076	695,145	114.40	36
Montana	0.2700	-	0.2700	15	0.2775	-	0.2775	0.2700	-	0.2700		D	1,032	226,806	219.76	3
Nebraska	0.2560	0.0090	0.2650	16	0.2560	0.0030	0.2590	0.2560	0.0090	0.2650	petroleum fee; portion of the rate adjustable based on maintenance costs, sales volume, cost of fuel to state government, or inflation	D	1,894	327,665	173.02	12
Nevada	0.23000	0.00805	0.23805	26	0.27000	0.00750	0.27750	0.23000	0.00805	0.23805	inspection & cleanup fee; local option taxes: 4-9¢	D	2,884	304,364	105.54	41
New Hampshire	0.22200	0.01625	0.23825	25	0.22200	0.01625	0.23825	0.22200	0.01625	0.23825	oil discharge cleanup fee	D	1,330	146,796	110.36	40
New Jersey	0.1050	0.0400	0.1450	49	0.1350	0.0400	0.1750	0.1050	0.0400	0.1450	petroleum fee	ER-Rack	8,935	535,550	59.94	49
New Mexico	0.17000	0.01875	0.18875	39	0.21000	0.01875	0.22875	0.17000	0.01875	0.18875	petroleum loading fee	FRB-Rack	2,080	240,177	115.45	34
New York	0.0800	0.1780	0.2580	18	0.0800	0.1605	0.2405	0.0800	0.1780	0.2580	sales tax applicable; petroleum tax	IMP-FR (G) EDMF (D)	19,747	1,648,106	83.46	46
North Carolina	0.3750	0.0025	0.3775	3	0.3750	0.0025	0.3775	0.3750	0.0025	0.3775	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	10,035	1,924,089	191.73	7
North Dakota	0.2300	-	0.2300	27	0.2300	-	0.2300	0.2300	-	0.2300		D	757	232,296	306.93	1
Ohio	0.2800	-	0.2800	13	0.2800	-	0.2800	0.2800	-	0.2800		D	11,605	1,907,996	164.41	14
Oklahoma	0.1600	0.0100	0.1700	45	0.1300	0.0100	0.1400	0.1600	0.0100	0.1700	environmental fee	ER-Rack	3,907	455,288	116.52	33
Oregon	0.3000	-	0.3000	10	0.3000	-	0.3000	0.3000	-	0.3000	local option taxes: 1-3¢	D (G) R (D)	4,025	524,665	130.36	24
Pennsylvania	0.5050	-	0.5050	1	0.6420	-	0.6420	0.5050	-	0.5050	oil franchise tax only	D	12,792	2,731,605	213.54	4
Rhode Island	0.3200	0.0100	0.3300	6	0.3200	0.0100	0.3300	0.3200	0.0100	0.3300	LUST tax	D	1,056	85,801	81.28	47
South Carolina	0.1600	0.0075	0.1675	47	0.1600	0.0075	0.1675	0.1600	0.0075	0.1675	inspection fee & LUST tax	ER-Rack	4,895	545,955	111.54	37

TABLE 52. -Continued

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	[Rates per gallon as of 1/1/2015; local option taxes excluded]													Amount [\$1,000]	Per capita		Rank
	Gasoline				Diesel Fuel			Gasohol							Amount [\$]		
	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	22	0.2200	0.0200	0.2400	0.2200	0.0200	0.2400	inspection fee; local option tax: 1¢	PH-Rack	858	148,170	172.71	13	
Tennessee	0.2000	0.0140	0.2140	32	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)	6,595	857,605	130.04	25	
Texas	0.2000	-	0.2000	35	0.2000	-	0.2000	0.2000	-	0.2000		PH-Rack	27,430	3,462,288	126.22	27	
Utah	0.2450	-	0.2450	21	0.2450	-	0.2450	0.2450	-	0.2450		D (G) PH-Rack (D)	2,991	377,390	126.19	28	
Vermont	0.1210	0.1987	0.3197	8	0.2800	0.0400	0.3200	0.1820	0.1377	0.3197	cleanup fee; transport fee portion of the rate adjustable based on maintenance costs, sales volume, cost of fuel to state government, or inflation	D	626	85,619	136.75	22	
Virginia	0.1620	-	0.1620	48	0.2020	-	0.2020	0.1620	-	0.1620	local option tax: 2.1%; large trucks pay an additional 12.6¢ (G), 3.5¢ (D); actual rates: 5.1% (G), 6% (D)	ER-Rack	8,368	755,681	90.31	45	
Washington	0.3750	-	0.3750	4	0.3750	-	0.3750	0.3750	-	0.3750	0.5% privilege tax	PH-Rack	7,160	1,247,817	174.27	10	
West Virginia	0.2050	0.1410	0.3460	5	0.2050	0.1410	0.3460	0.2050	0.1410	0.3460	sales tax applicable	FRB-Rack	1,841	433,877	235.67	2	
Wisconsin	0.3090	0.0200	0.3290	7	0.3090	0.0200	0.3290	0.3090	0.0200	0.3290	petroleum inspection fee	PH-Rack	5,768	1,014,656	175.91	9	
Wyoming	0.2300	0.0100	0.2400	22	0.2300	0.0100	0.2400	0.2300	0.0100	0.2400	license tax	FRB-Rack	587	118,639	202.26	5	
Total 50 states	-	-	-	-	-	-	-	-	-	-	-	-	320,226	42,499,340	132.72 <sup>a</sup>	-	
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.

<sup>a</sup> Weighted average

Per capita tax collection amounts are computations based on July 1, 2015 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. The statistical abstract series follows the US Census established practice of computing the per capita tax collection metric using the July 1 population subsequent to the fiscal year ending on June 30th.

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-EST2016-01- Annual Estimates of the Resident Population for the States: July 1, 2015, December 2016 release.*

U.S. Census Bureau, 2015 Annual Survey of State Government Tax Collections, September 23, 2016 release, May 12, 2017 update.

††FTA Motor Fuel Tax Uniformity Committee, E-Commerce Subcommittee Survey January 27, 2012

Federation of Tax Administrators; Tax Foundation; Commerce Clearing House