

TABLE 52. MOTOR FUEL EXCISE TAX RATES and NET COLLECTIONS BY STATE

| State | Motor Fuel Excise Tax Rates and Point of Taxation | | | | | | | | | | | Population as of 7/1/2009 [1,000s] | Motor fuel excise tax collections fiscal year 2009 | | | |
|-------------|--|----------------|----------------|------|-----------------|----------------|----------------|-----------------|----------------|----------------|--|------------------------------------|--|------------------|-------------|------|
| | [Rates per gallon as of 1/1/2010; local option taxes excluded] | | | | | | | | | | Notes on additional taxes and fees | | Point of taxation [as of April 2006] | 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¢ | Distributor | 4,709 | 546,467 | 116.05 | 34 |
| Alaska | 0.0800 | - | 0.0800 | 50 | 0.0800 | - | 0.0800 | 0.0800 | - | 0.0800 | | Distributor | 698 | 10,064 | 14.41 | 50 |
| Arizona | 0.1800 | - | 0.1800 | 37 | 0.1800 | - | 0.1800 | 0.1800 | - | 0.1800 | carrier surcharge: 8¢ | Terminal | 6,596 | 813,794 | 123.38 | 27 |
| Arkansas | 0.2150 | - | 0.2150 | 26 | 0.2250 | - | 0.2250 | 0.2150 | - | 0.2150 | | Distributor | 2,889 | 462,221 | 159.97 | 10 |
| California | 0.1800 | - | 0.1800 | 37 | 0.1800 | - | 0.1800 | 0.1800 | - | 0.1800 | sales tax applicable | Terminal | 36,962 | 3,180,128 | 86.04 | 46 |
| Colorado | 0.2200 | - | 0.2200 | 24 | 0.2050 | - | 0.2050 | 0.2200 | - | 0.2200 | | Distributor | 5,025 | 616,589 | 122.71 | 29 |
| Connecticut | 0.2500 | - | 0.2500 | 13 | 0.3700 | - | 0.3700 | 0.2500 | - | 0.2500 | | Distributor | 3,518 | 490,804 | 139.50 | 19 |
| Delaware | 0.2300 | - | 0.2300 | 22 | 0.2200 | - | 0.2200 | 0.2300 | - | 0.2300 | plus 0.5% gross receipts tax | Distributor | 885 | 114,579 | 129.45 | 23 |
| Florida | 0.0400 | 0.1200 | 0.1600 | 46 | 0.1600 | 0.1580 | 0.3180 | 0.0400 | 0.1200 | 0.1600 | sales tax applicable; local taxes for gasoline and gasohol: 12.6-18.6¢; plus a 2.2¢ per gallon pollution tax | Terminal | 18,538 | 2,229,827 | 120.28 | 31 |
| Georgia | 0.0750 | 0.0930 | 0.1680 | 45 | 0.0750 | 0.1000 | 0.1750 | 0.0750 | 0.0930 | 0.1680 | sales tax applicable | Distributor | 9,829 | 861,153 | 87.61 | 45 |
| Hawaii | 0.1700 | - | 0.1700 | 43 | 0.1700 | - | 0.1700 | 0.1700 | - | 0.1700 | sales tax applicable; local option taxes: 8.8-18¢ | Distributor | 1,295 | 91,712 | 70.81 | 47 |
| Idaho | 0.2500 | 0.0100 | 0.2600 | 12 | 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) | Terminal | 1,546 | 218,180 | 141.14 | 18 |
| Illinois | 0.1900 | 0.0110 | 0.2010 | 30 | 0.2150 | 0.0110 | 0.2260 | 0.1900 | 0.0110 | 0.2010 | sales tax, environmental and LUST fees applicable; carrier surcharge: 12.3¢ (G), 13.5¢ (D) local option taxes: 5¢ in Chicago and 6¢ in Cook County (gasoline only) | Distributor | 12,910 | 1,467,402 | 113.66 | 36 |
| Indiana | 0.1800 | - | 0.1800 | 37 | 0.1600 | - | 0.1600 | 0.1800 | - | 0.1800 | sales tax applicable; carrier surcharge: 11¢ | Distributor-G Terminal-D | 6,423 | 798,739 | 124.35 | 26 |
| Iowa | 0.2100 | - | 0.2100 | 28 | 0.2250 | - | 0.2250 | 0.1900 | - | 0.1900 | | Terminal | 3,008 | 434,243 | 144.37 | 15 |
| Kansas | 0.2400 | - | 0.2400 | 19 | 0.2600 | - | 0.2600 | 0.2400 | - | 0.2400 | | Terminal | 2,819 | 422,865 | 150.02 | 11 |
| Kentucky | 0.2270 | 0.0140 | 0.2410 | 17 | 0.1970 | 0.0140 | 0.2110 | 0.2270 | 0.0140 | 0.2410 | 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 | 4,314 | 632,655 | 146.65 | 13 |
| Louisiana | 0.2000 | - | 0.2000 | 31 | 0.2000 | - | 0.2000 | 0.2000 | - | 0.2000 | | Terminal | 4,492 | 600,786 | 133.74 | 21 |
| Maine | 0.2950 | - | 0.2950 | 7 | 0.3070 | - | 0.3070 | 0.2950 | - | 0.2950 | portion of the rate adjustable based on maintenance costs, sales volume, cost of fuel to state government, or inflation | Distributor | 1,318 | 220,772 | 167.47 | 6 |

TABLE 52. -Continued

| State | Motor Fuel Excise Tax Rates and Point of Taxation | | | | | | | | | | | Popula- tion as of 7/1/2009 [1,000s] | Motor fuel excise tax collections fiscal year 2009 | | | |
|----------------|--|----------------------|----------------------|------|-----------------------|----------------------|----------------------|-----------------------|----------------------|----------------------|---|---|---|---------------------|----------------|------|
| | [Rates per gallon as of 1/1/2010; local option taxes excluded] | | | | | | | | | | Notes on additional taxes and fees | | Point of taxation [as of April 2006] | 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 | 21 | 0.2425 | - | 0.2425 | 0.2350 | - | 0.2350 | | 1st Import/ Distributor-G; Distributor-D | 5,699 | 734,836 | 128.93 | 24 |
| Massachusetts | 0.2100 | - | 0.2100 | 28 | 0.2100 | - | 0.2100 | 0.2100 | - | 0.2100 | | Distributor-G Distributor/ Bulk User-D | 6,594 | 654,022 | 99.19 | 42 |
| Michigan | 0.1900 | - | 0.1900 | 34 | 0.1500 | - | 0.1500 | 0.1900 | - | 0.1900 | sales tax applicable | Terminal | 9,970 | 978,046 | 98.10 | 43 |
| Minnesota | 0.2710 | - | 0.2710 | 10 | 0.2710 | - | 0.2710 | 0.2710 | - | 0.2710 | | Terminal | 5,266 | 750,308 | 142.48 | 17 |
| Mississippi | 0.1800 | 0.0040 | 0.1840 | 36 | 0.1800 | 0.0040 | 0.1840 | 0.1800 | 0.0040 | 0.1840 | environmental fee | Distributor | 2,952 | 425,020 | 143.98 | 16 |
| Missouri | 0.1700 | 0.0055 | 0.1755 | 41 | 0.1700 | 0.0055 | 0.1755 | 0.1700 | 0.0055 | 0.1755 | inspection fee | Terminal | 5,988 | 707,331 | 118.13 | 32 |
| Montana | 0.2700 | - | 0.2700 | 11 | 0.2775 | - | 0.2775 | 0.2700 | - | 0.2700 | | Distributor | 975 | 191,188 | 196.09 | 3 |
| Nebraska | 0.2680 | 0.0090 | 0.2770 | 9 | 0.2680 | 0.0030 | 0.2710 | 0.2680 | 0.0090 | 0.2770 | petroleum fee; portion of the rate adjustable based on maintenance costs, sales volume, cost of fuel to state government, or inflation | Distributor | 1,797 | 292,857 | 163.00 | 7 |
| Nevada | 0.24000 | 0.00055 | 0.24055 | 18 | 0.27000 | - | 0.27000 | 0.24000 | 0.00055 | 0.24055 | inspection; local option taxes: 4-9¢ | Distributor | 2,643 | 298,135 | 112.80 | 39 |
| New Hampshire | 0.18000 | 0.01625 | 0.19625 | 33 | 0.18000 | 0.01625 | 0.19625 | 0.18000 | 0.01625 | 0.19625 | oil discharge cleanup fee | Distributor | 1,325 | 132,122 | 99.75 | 41 |
| 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 | 8,708 | 540,568 | 62.08 | 48 |
| New Mexico | 0.17000 | 0.01875 | 0.18875 | 35 | 0.21000 | 0.01875 | 0.22875 | 0.17000 | 0.01875 | 0.18875 | petroleum loading fee | Distributor | 2,010 | 188,943 | 94.02 | 44 |
| New York | 0.0800 | 0.1640 | 0.2440 | 16 | 0.0800 | 0.1465 | 0.2265 | 0.0800 | 0.1640 | 0.2440 | sales tax applicable; petroleum tax | 1st Import-G 1st Import/ Distributor-D | 19,541 | 506,741 | 25.93 | 49 |
| North Carolina | 0.3030 | 0.0025 | 0.3055 | 6 | 0.3030 | 0.0025 | 0.3055 | 0.3030 | 0.0025 | 0.3055 | 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 | Terminal | 9,381 | 1,515,944 | 161.60 | 8 |
| North Dakota | 0.2300 | - | 0.2300 | 22 | 0.2300 | - | 0.2300 | 0.2300 | - | 0.2300 | | Distributor-G Distributor/ Retailer-D | 647 | 143,796 | 222.30 | 1 |
| Ohio | 0.2800 | - | 0.2800 | 8 | 0.2800 | - | 0.2800 | 0.2800 | - | 0.2800 | plus 3¢ commercial | Distributor | 11,543 | 1,726,742 | 149.60 | 12 |
| Oklahoma | 0.1600 | 0.0100 | 0.1700 | 43 | 0.1300 | 0.0100 | 0.1400 | 0.1600 | 0.0100 | 0.1700 | environmental fee | Terminal | 3,687 | 420,109 | 113.94 | 35 |
| Oregon | 0.2400 | - | 0.2400 | 19 | 0.2400 | - | 0.2400 | 0.2400 | - | 0.2400 | local option taxes: 1-3¢ | Distributor-G Retailer-D | 3,826 | 397,609 | 103.93 | 40 |
| Pennsylvania | 0.1200 | 0.1920 | 0.3120 | 4 | 0.1200 | 0.2610 | 0.3810 | 0.1200 | 0.1920 | 0.3120 | oil franchise tax | Distributor | 12,605 | 2,025,778 | 160.72 | 9 |
| Rhode Island | 0.3000 | 0.0100 | 0.3100 | 5 | 0.3000 | 0.0100 | 0.3100 | 0.3000 | 0.0100 | 0.3100 | LUST tax | Distributor | 1,053 | 122,833 | 116.63 | 33 |
| South Carolina | 0.1600 | - | 0.1600 | 46 | 0.1600 | - | 0.1600 | 0.1600 | - | 0.1600 | | Terminal | 4,561 | 514,667 | 112.83 | 38 |
| South Dakota | 0.2200 | - | 0.2200 | 24 | 0.2200 | - | 0.2200 | 0.2000 | - | 0.2000 | local option tax: 1¢ | Terminal | 812 | 117,489 | 144.62 | 14 |
| Tennessee | 0.2000 | 0.0140 | 0.2140 | 27 | 0.1700 | 0.0140 | 0.1840 | 0.2000 | 0.0140 | 0.2140 | local option tax: 1¢; petroleum tax; environ- mental fee | 1st Import-G Terminal-D | 6,296 | 815,611 | 129.54 | 22 |

TABLE 52. -Continued

| State | Motor Fuel Excise Tax Rates and Point of Taxation | | | | | | | | | | Notes on additional taxes and fees | Point of taxation [as of April 2006] | Popula- tion as of 7/1/2009 [1,000s] | Motor fuel excise tax collections | | |
|-----------------|--|----------------------|----------------------|------|-----------------------|----------------------|----------------------|-----------------------|----------------------|----------------------|--|--|---|-----------------------------------|----------------|------|
| | [Rates per gallon as of 1/1/2010; local option taxes excluded] | | | | | | | | | | | | | fiscal year 2009 | | |
| | Gasoline | | | | Diesel Fuel | | | Gasohol | | | | | | Amount [\$1,000] | Per capita | |
| | Excise tax [\$] | Add'l tax [\$] | Total tax [\$] | Rank | Excise tax [\$] | Add'l tax [\$] | Total tax [\$] | Excise tax [\$] | Add'l tax [\$] | Total tax [\$] | | | | | Amount [\$] | Rank |
| Texas | 0.2000 | - | 0.2000 | 31 | 0.2000 | - | 0.2000 | 0.2000 | - | 0.2000 | Terminal | 24,782 | 3,036,068 | 122.51 | 30 | |
| Utah | 0.2450 | - | 0.2450 | 14 | 0.2450 | - | 0.2450 | 0.2450 | - | 0.2450 | Distributor-G Terminal-D | 2,785 | 350,469 | 125.86 | 25 | |
| Vermont | 0.1900 | 0.0550 | 0.2450 | 14 | 0.2500 | 0.0400 | 0.2900 | 0.1900 | 0.0550 | 0.2450 | petroleum cleanup fee; transport fee | 622 | 84,044 | 135.17 | 20 | |
| Virginia | 0.1750 | - | 0.1750 | 42 | 0.1750 | - | 0.1750 | 0.1750 | - | 0.1750 | local option tax: 2%; large trucks pay an additional 3.5¢ | 7,883 | 891,401 | 113.08 | 37 | |
| Washington | 0.3750 | - | 0.3750 | 1 | 0.3750 | - | 0.3750 | 0.3750 | - | 0.3750 | 0.5% privilege tax | 6,664 | 1,181,837 | 177.34 | 4 | |
| West Virginia | 0.2050 | 0.1170 | 0.3220 | 3 | 0.2050 | 0.1170 | 0.3220 | 0.2050 | 0.1170 | 0.3220 | sales tax applicable | 1,820 | 384,538 | 211.31 | 2 | |
| Wisconsin | 0.3090 | 0.0200 | 0.3290 | 2 | 0.3090 | 0.0200 | 0.3290 | 0.3090 | 0.0200 | 0.3290 | petroleum inspection fee; portion of the rate adjustable based on maintenance costs, sales volume, cost of fuel to state government, or inflation | 5,655 | 981,716 | 173.61 | 5 | |
| Wyoming | 0.1300 | 0.0100 | 0.1400 | 49 | 0.1300 | 0.0100 | 0.1400 | 0.1300 | 0.0100 | 0.1400 | license tax | 544 | 67,134 | 123.35 | 28 | |
| Total 50 states | - | - | - | - | - | - | - | - | - | - | - | 306,407 | 35,390,882 | 115.50 ^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.

^a Weighted average

Per capita tax collection amounts are computations based on July 1, 2009 population estimates of the Bureau of the Census.

Sources: U.S. Census Bureau, Governments Division. *Table NST-EST2009-01-State Population Estimates: July 1, 2009*, Population Division, December 23, 2009 release.U.S. Census Bureau, Governments Division. *State Government Tax Collections: 2009*, March 23, 2010 release.

Federation of Tax Administrators; Tax Foundation.