

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 7/1/2010 [1,000s]	Motor fuel excise tax collections fiscal year 2010			
	[Rates per gallon as of 1/1/2011; 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	39	0.1900	-	0.1900	0.1600	.0200	0.1800	inspection fee; local option taxes: 1-3¢	Distributor	4,785	558,476	116.71	33
Alaska	0.0800	-	0.0800	50	0.0800	-	0.0800	0.0800	-	0.0800		Distributor	714	23,834	33.38	49
Arizona	0.1800	0.0100	0.1900	35	0.1800	0.0100	0.1900	0.1800	0.0100	0.1900	carrier surcharge: 8¢; LUST tax applicable	Terminal	6,414	796,560	124.20	26
Arkansas	0.2150	0.0030	0.2180	28	0.2250	0.0030	0.2280	0.2150	0.0030	0.2180	environmental fee	Distributor	2,922	466,482	159.67	9
California	0.3530	-	0.3530	2	0.1800	-	0.1800	0.1800	-	0.1800	sales tax applicable	Terminal	37,349	3,163,694	84.71	45
Colorado	0.2200	-	0.2200	26	0.2050	-	0.2050	0.2200	-	0.2200		Distributor	5,049	602,347	119.30	30
Connecticut	0.2500	-	0.2500	16	0.3960	-	0.3960	0.2500	-	0.2500		Distributor	3,577	498,177	139.27	19
Delaware	0.2300	-	0.2300	24	0.2200	-	0.2200	0.2300	-	0.2300	plus 0.9% gross receipts tax	Distributor	900	112,889	125.46	24
Florida	0.0400	0.1220	0.1620	47	0.1600	0.1400	0.3000	0.0400	0.1220	0.1620	sales tax applicable; local taxes for gasoline and gasohol: 12.6-18.6¢; plus a 2.2¢ per gallon pollution tax	Terminal	18,843	2,266,814	120.30	29
Georgia	0.0750	0.1010	0.1760	41	0.0750	0.1130	0.1880	0.0750	0.1010	0.1760	sales tax applicable	Distributor	9,713	854,360	87.96	44
Hawaii	0.1700	-	0.1700	44	0.1700	-	0.1700	0.1700	-	0.1700	sales tax applicable; local option taxes: 8.8-18¢	Distributor	1,364	86,370	63.34	46
Idaho	0.2500	0.0100	0.2600	14	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	1,571	230,377	146.60	17
Illinois	0.1900	0.0110	0.2010	31	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	12,843	1,339,228	104.28	41
Indiana	0.1800	-	0.1800	39	0.1600	-	0.1600	0.1800	-	0.1800	sales tax applicable; carrier surcharge: 11¢	Distributor-G Terminal-D	6,491	759,959	117.09	32
Iowa	0.2100	0.0100	0.2200	27	0.2250	0.0100	0.2350	0.1900	0.0100	0.2000	environmental fee	Terminal	3,050	437,763	143.53	18
Kansas	0.2400	-	0.2400	21	0.2600	-	0.2600	0.2400	-	0.2400		Terminal	2,859	424,703	148.54	16
Kentucky	0.2450	0.0140	0.2590	15	0.2150	0.0140	0.2290	0.2450	0.0140	0.2590	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	4,346	655,245	150.76	14
Louisiana	0.2000	-	0.2000	32	0.2000	-	0.2000	0.2000	-	0.2000		Terminal	4,544	587,995	129.39	22
Maine	0.2950	-	0.2950	10	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	1,328	241,687	182.05	4

TABLE 52. -Continued

State	Motor Fuel Excise Tax Rates and Point of Taxation											Population as of 7/1/2010 [1,000s]	Motor fuel excise tax collections fiscal year 2010			
	[Rates per gallon as of 1/1/2011; 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	23	0.2425	-	0.2425	0.2350	-	0.2350		1st Import/ Distributor-G; Distributor-D	5,786	722,597	124.89	25
Massachusetts	0.2100	-	0.2100	30	0.2100	-	0.2100	0.2100	-	0.2100		Distributor-G Distributor/ Bulk User-D	6,557	654,649	99.84	43
Michigan	0.1900	-	0.1900	35	0.1500	-	0.1500	0.1900	-	0.1900	sales tax applicable	Terminal	9,878	988,069	100.03	42
Minnesota	0.2750	0.0210	0.2960	9	0.2750	0.0210	0.2960	0.2750	0.0210	0.2960	environment & inspection fee; portion of the rate is adjustable based on maintenance costs, sales volume, cost of fuel to state government, or inflation	Terminal	5,311	832,291	156.72	12
Mississippi	0.1800	0.0040	0.1840	38	0.1800	0.0040	0.1840	0.1800	0.0040	0.1840	environmental fee	Distributor	2,970	393,363	132.44	20
Missouri	0.1700	0.0030	0.1730	43	0.1700	0.0030	0.1730	0.1700	0.0030	0.1730	inspection fee	Terminal	5,996	721,917	120.40	28
Montana	0.2700	-	0.2700	13	0.2775	-	0.2775	0.2700	-	0.2700		Distributor	991	204,390	206.27	3
Nebraska	0.2640	0.0090	0.2730	12	0.2640	0.0030	0.2670	0.2640	0.0090	0.2730	petroleum fee; portion of the rate adjustable based on maintenance costs, sales volume, cost of fuel to state government, or inflation	Distributor	1,830	298,805	163.24	7
Nevada	0.24000	0.00805	0.24805	19	0.27000	0.00750	0.27750	0.24000	0.00805	0.24805	inspection & cleanup fee; local option taxes: 4-9¢	Distributor	2,705	292,804	108.26	39
New Hampshire	0.18000	0.01625	0.19625	34	0.18000	0.01625	0.19625	0.18000	0.01625	0.19625	oil discharge cleanup fee	Distributor	1,317	147,805	112.25	36
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	8,802	535,281	60.82	47
New Mexico	0.17000	0.01875	0.18875	37	0.21000	0.01875	0.22875	0.17000	0.01875	0.18875	petroleum loading fee	Distributor	2,066	227,633	110.18	37
New York	0.0800	0.1700	0.2500	16	0.0800	0.1525	0.2325	0.0800	0.1700	0.2500	sales tax applicable; petroleum tax	1st Import-G 1st Import/ Distributor-D	19,392	509,687	26.28	50
North Carolina	0.3250	0.0025	0.3275	5	0.3250	0.0025	0.3275	0.3250	0.0025	0.3275	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	9,562	1,551,660	162.28	8
North Dakota	0.2300	-	0.2300	24	0.2300	-	0.2300	0.2300	-	0.2300		Distributor-G Distributor/ Retailer-D	674	151,050	223.94	1
Ohio	0.2800	-	0.2800	11	0.2800	-	0.2800	0.2800	-	0.2800	plus 3¢ commercial	Distributor	11,536	1,727,242	149.72	15
Oklahoma	0.1600	0.0100	0.1700	44	0.1300	0.0100	0.1400	0.1600	0.0100	0.1700	environmental fee	Terminal	3,762	431,151	114.62	34
Oregon	0.3000	-	0.3000	8	0.3000	-	0.3000	0.3000	-	0.3000	local option taxes: 1-3¢	Distributor-G Retailer-D	3,839	403,284	105.05	40
Pennsylvania	0.1200	0.1920	0.3120	7	0.1200	0.2610	0.3810	0.1200	0.1920	0.3120	oil franchise tax	Distributor	12,710	2,020,099	158.94	10
Rhode Island	0.3200	0.0100	0.3300	3	0.3200	0.0100	0.3300	0.3200	0.0100	0.3300	LUST tax	Distributor	1,053	123,805	117.59	31
South Carolina	0.1600	0.0075	0.1675	46	0.1600	0.0075	0.1675	0.1600	0.0075	0.1675	inspection fee & LUST tax	Terminal	4,636	521,215	112.42	35

TABLE 52. -Continued

State	Motor Fuel Excise Tax Rates and Point of Taxation											Popula- tion as of 7/1/2010 [1,000s]	Motor fuel excise tax collections				
	[Rates per gallon as of 1/1/2011; local option taxes excluded]												fiscal year 2010				
	Gasoline				Diesel Fuel			Gasohol					Notes on additional taxes and fees	Point of taxation [as of April 2006]	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	
South Dakota	0.2200	0.0200	0.2400	21	0.2200	0.0200	0.2400	0.2000	0.0200	0.2200	inspection fee; local option tax: 1¢	Terminal	816	125,223	153.37	13	
Tennessee	0.2000	0.0140	0.2140	29	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	6,357	824,795	129.75	21	
Texas	0.2000	-	0.2000	32	0.2000	-	0.2000	0.2000	-	0.2000		Terminal	25,257	3,043,495	120.50	27	
Utah	0.2450	-	0.2450	20	0.2450	-	0.2450	0.2450	-	0.2450		Distributor-G Terminal-D	2,776	351,449	126.58	23	
Vermont	0.1900	0.0598	0.2498	18	0.2500	0.0400	0.2900	0.1900	0.0598	0.2498	cleanup fee; transport fee	Distributor-G Distributor/ User-D	626	99,278	158.60	11	
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¢	Terminal	8,025	882,919	110.03	38	
Washington	0.3750	-	0.3750	1	0.3750	-	0.3750	0.3750	-	0.3750	0.5% privilege tax	Terminal	6,744	1,196,688	177.43	5	
West Virginia	0.2050	0.1170	0.3220	6	0.2050	0.1170	0.3220	0.2050	0.1170	0.3220	sales tax applicable	Terminal	1,854	391,995	211.44	2	
Wisconsin	0.3090	0.0200	0.3290	4	0.3090	0.0200	0.3290	0.3090	0.0200	0.3290	petroleum inspection fee;	Terminal	5,691	972,979	170.97	6	
Wyoming	0.1300	0.0100	0.1400	49	0.1300	0.0100	0.1400	0.1300	0.0100	0.1400	license tax	Terminal	564	25,617	45.38	48	
Total 50 states	-	-	-	-	-	-	-	-	-	-	-	-	308,745	35,480,195	114.92 <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, 2010 population estimates of the Bureau of the Census.

Sources: U.S. Census Bureau, Population Division. *Table ST-EST00INT-01- Intercensal Estimates of the Resident Population for the States: July 1, 2010, September 28, 2011 release.*

U.S. Census Bureau, Governments Division. *State Government Tax Collections: 2010*, March 23, 2011 release.

Federation of Tax Administrators; Tax Foundation; Commerce Clearing House