

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: [see legend]	Population as of 7/1/2011 [1,000s]	Motor fuel excise tax collections fiscal year 2011		
	[Rates per gallon as of 1/1/2011; 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 [\$]						
Alabama	0.1600	0.0200	0.1800	39	0.1900	-	0.1900	0.1600	0.0200	0.1800	inspection fee; local option taxes: 1-3¢	D	4,803	548,265	114.16	38
Alaska	0.0800	-	0.0800	50	0.0800	-	0.0800	0.0800	-	0.0800		D	723	39,617	54.82	50
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	ER-Rack	6,483	774,633	119.50	33
Arkansas	0.2150	0.0030	0.2180	28	0.2250	0.0030	0.2280	0.2150	0.0030	0.2180	environmental fee	FRB-Rack	2,938	468,525	159.47	12
California	0.3530	-	0.3530	2	0.1800	-	0.1800	0.1800	-	0.1800	sales tax applicable	ER-Rack	37,692	5,705,527	151.37	17
Colorado	0.2200	-	0.2200	26	0.2050	-	0.2050	0.2200	-	0.2200		D	5,117	622,822	121.72	29
Connecticut	0.2500	-	0.2500	16	0.3960	-	0.3960	0.2500	-	0.2500		D	3,581	477,772	133.43	21
Delaware	0.2300	-	0.2300	24	0.2200	-	0.2200	0.2300	-	0.2300	plus 0.9% gross receipts tax	D	907	113,753	125.40	26
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	ER-Rack	19,058	2,268,475	119.03	34
Georgia	0.0750	0.1010	0.1760	41	0.0750	0.1130	0.1880	0.0750	0.1010	0.1760	sales tax applicable	D	9,815	932,703	95.03	46
Hawaii	0.1700	-	0.1700	44	0.1700	-	0.1700	0.1700	-	0.1700	sales tax applicable; local option taxes: 8.8-18¢	D	1,375	95,310	69.33	48
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)	FRB-Rack	1,585	238,983	150.78	18
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)	D	12,869	1,314,194	102.12	43
Indiana	0.1800	-	0.1800	39	0.1600	-	0.1600	0.1800	-	0.1800	sales tax applicable; carrier surcharge: 11¢	FRB-Rack (G) ER-Rack (D)	6,517	775,295	118.97	35
Iowa	0.2100	0.0100	0.2200	26	0.2250	0.0100	0.2350	0.1900	0.0100	0.2000	environmental fee	ER-Rack	3,062	447,992	146.29	19
Kansas	0.2400	-	0.2400	21	0.2600	-	0.2600	0.2400	-	0.2400		D	2,871	436,855	152.15	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%	D	4,369	732,826	167.72	9
Louisiana	0.2000	-	0.2000	32	0.2000	-	0.2000	0.2000	-	0.2000		PH-Rack	4,575	607,540	132.80	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	D	1,328	239,446	180.28	4

TABLE 52. - Continued

State	Motor Fuel Excise Tax Rates and Point of Taxation										Notes on additional taxes and fees	Point of taxation: [see legend]	Population as of 7/1/2011 [1,000s]	Motor fuel excise tax collections fiscal year 2011		
	[Rates per gallon as of 1/1/2011; 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	0.2350	-	0.2350	23	0.2425	-	0.2425	0.2350	-	0.2350		D	5,828	752,171	129.06	25
Massachusetts	0.2100	-	0.2100	30	0.2100	-	0.2100	0.2100	-	0.2100		D	6,588	660,829	100.32	44
Michigan	0.1900	-	0.1900	35	0.1500	-	0.1500	0.1900	-	0.1900	sales tax applicable	PH-Rack	9,876	975,032	98.73	45
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	FRB-Rack	5,345	847,897	158.64	13
Mississippi	0.1800	0.0040	0.1840	38	0.1800	0.0040	0.1840	0.1800	0.0040	0.1840	environmental fee	IMP-FR (G) D (D)	2,979	417,088	140.03	20
Missouri	0.1700	0.0030	0.1730	43	0.1700	0.0030	0.1730	0.1700	0.0030	0.1730	inspection fee	PH-Rack	6,011	719,401	119.69	32
Montana	0.2700	-	0.2700	13	0.2775	-	0.2775	0.2700	-	0.2700		D	998	209,416	209.79	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	D	1,843	318,054	172.61	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¢	D	2,723	291,238	106.94	42
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	D	1,318	162,795	123.50	28
New Jersey	0.1050	0.0400	0.1450	48	0.1350	0.0400	0.1750	0.1050	0.0400	0.1450	petroleum fee	ER-Rack	8,821	524,167	59.42	49
New Mexico	0.17000	0.01875	0.18875	37	0.21000	0.01875	0.22875	0.17000	0.01875	0.18875	petroleum loading fee	FRB-Rack	2,082	239,463	115.00	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	IMP-FR (G) PH-Rack (D)	19,465	1,609,423	82.68	47
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	ER-Rack	9,656	1,663,047	172.22	8
North Dakota	0.2300	-	0.2300	24	0.2300	-	0.2300	0.2300	-	0.2300		D	684	170,853	249.81	1
Ohio	0.2800	-	0.2800	11	0.2800	-	0.2800	0.2800	-	0.2800	plus 3¢ commercial	D	11,545	1,757,224	152.21	15
Oklahoma	0.1600	0.0100	0.1700	44	0.1300	0.0100	0.1400	0.1600	0.0100	0.1700	environmental fee	ER-Rack	3,792	447,543	118.04	36
Oregon	0.3000	-	0.3000	8	0.3000	-	0.3000	0.3000	-	0.3000	local option taxes: 1-3¢	D (G) R (D)	3,872	441,858	114.12	39
Pennsylvania	0.1200	0.1920	0.3120	7	0.1200	0.2610	0.3810	0.1200	0.1920	0.3120	oil franchise tax	D	12,743	2,064,196	161.99	11
Rhode Island	0.3200	0.0100	0.3300	3	0.3200	0.0100	0.3300	0.3200	0.0100	0.3300	LUST tax	D	1,051	126,294	120.13	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	ER-Rack	4,679	527,829	112.80	40

TABLE 52. - Continued

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	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 [\$]	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¢	PH-Rack	824	127,437	154.64	14
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; environmental fee	IMP-FR (G) PH-Rack (D)	6,403	845,393	132.02	23
Texas	0.2000	-	0.2000	32	0.2000	-	0.2000	0.2000	-	0.2000		PH-Rack	25,675	3,108,416	121.07	30
Utah	0.2450	-	0.2450	20	0.2450	-	0.2450	0.2450	-	0.2450		D (G) PH-Rack (D)	2,817	369,966	131.32	24
Vermont	0.1900	0.0598	0.2498	18	0.2500	0.0400	0.2900	0.1900	0.0598	0.2498	cleanup fee; transport fee	D	626	104,721	167.17	10
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¢	ER-Rack	8,097	897,405	110.84	41
Washington	0.3750	-	0.3750	1	0.3750	-	0.3750	0.3750	-	0.3750	0.5% privilege tax	PH-Rack	6,830	1,205,858	176.55	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	FRB-Rack	1,855	397,749	214.38	2
Wisconsin	0.3090	0.0200	0.3290	4	0.3090	0.0200	0.3290	0.3090	0.0200	0.3290	petroleum inspection fee;	PH-Rack	5,712	989,545	173.25	6
Wyoming	0.1300	0.0100	0.1400	49	0.1300	0.0100	0.1400	0.1300	0.0100	0.1400	license tax	FRB-Rack	568	70,176	123.51	27
Total 50 states	-	-	-	-	-	-	-	-	-	-	-	-	310,974	39,883,017	128.25 <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, 2011 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.

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-EST2011-01- Annual Estimates of the Population for the States: July 1, 2011, December 2011 release.*

U.S. Census Bureau, Governments Division. *State Government Tax Collections: 2011*, April 12, 2012 release, April 11, 2013 update.

Federation of Tax Administrators; Tax Foundation; Commerce Clearing House