

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 7/1/2013 [1,000s]	Motor fuel excise tax collections fiscal year 2013		
	[Rates per gallon as of 1/1/2013; 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	40	0.1900	-	0.1900	0.1600	0.0200	0.1800	inspection fee; local option taxes: 1-3¢	D	4,834	530,244	109.69	38
Alaska	0.0800	-	0.0800	50	0.0800	-	0.0800	0.0800	-	0.0800		D	737	41,608	56.44	50
Arizona	0.1800	0.0100	0.1900	36	0.1800	0.0100	0.1900	0.1800	0.0100	0.1900	*carrier surcharge: 8¢; LUST tax applicable	ER-Rack	6,635	781,426	117.77	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	2,959	455,914	154.09	14
California	0.3600	0.0700	0.4300	1	0.1000	0.2900	0.3900	0.3600	0.0700	0.4300	includes prepaid sales tax	ER-Rack	38,431	5,492,850	142.93	18
Colorado	0.2200	-	0.2200	26	0.2050	-	0.2050	0.2200	-	0.2200		D	5,272	626,619	118.86	32
Connecticut	0.2500	-	0.2500	19	0.5120	-	0.5120	0.2500	-	0.2500	plus a 7% petroleum tax	D	3,599	497,013	138.08	20
Delaware	0.2300	-	0.2300	24	0.2200	-	0.2200	0.2300	-	0.2300	plus 0.9% GRT	D	925	112,616	121.72	29
Florida	0.0400	0.1290	0.1690	46	0.0400	0.2700	0.3100	0.0400	0.1290	0.1690	sales tax applicable; local taxes for gasoline and gasohol: 10.8-19.1¢; plus a 2.071¢ per gallon pollution tax	ER-Rack	19,600	2,332,191	118.99	31
Georgia	0.0750	0.1200	0.1950	35	0.0750	0.1450	0.2200	0.0750	0.1200	0.1950	sales tax applicable	D	9,995	1,000,626	100.12	43
Hawaii	0.1700	-	0.1700	44	0.1700	-	0.1700	0.1700	-	0.1700	sales tax applicable; local option taxes: 8.8-18¢	D	1,409	92,516	65.66	48
Idaho	0.2500	0.0100	0.2600	16	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	1,613	244,738	151.74	15
Illinois	0.1900	0.0110	0.2010	32	0.2150	0.0110	0.2260	0.1900	0.0110	0.2010	sales tax, environmental & LUST fees applicable; carrier surcharge: 21.0¢ (G), 19.5¢ (D) local option taxes: 5¢ in Chicago and 6¢ in Cook County (gasoline only)	D	12,891	1,259,834	97.73	44
Indiana	0.1800	-	0.1800	40	0.1600	-	0.1600	0.1800	-	0.1800	sales tax applicable; carrier surcharge: 11¢	FRB-Rack (G) ER-Rack (D)	6,571	803,376	122.27	27
Iowa	0.2100	0.0100	0.2200	26	0.2250	0.0100	0.2350	0.1900	0.0100	0.2000	environmental fee	ER-Rack	3,092	440,365	142.41	19
Kansas	0.2400	0.0103	0.2503	18	0.2600	0.0103	0.2703	0.2400	0.0103	0.2503	environmental & inspection fees	D	2,896	415,352	143.43	17
Kentucky	0.2850	0.0140	0.2990	10	0.2550	0.0140	0.2690	0.2850	0.0140	0.2990	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	4,400	838,344	190.55	5
Louisiana	0.20000	0.00125	0.20125	31	0.20000	0.00125	0.20125	0.20000	0.00125	0.20125	inspection fee	PH-Rack	4,629	583,025	125.94	25
Maine	0.3000	-	0.3000	8	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	237,675	178.88	6

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 7/1/2013 [1,000s]	Motor fuel excise tax collections fiscal year 2013		
	[Rates per gallon as of 1/1/2013; 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	5,939	740,556	124.70	26
Massachusetts	0.2100	-	0.2100	30	0.2100	-	0.2100	0.2100	-	0.2100		D	6,709	651,375	97.09	45
Michigan	0.1900	-	0.1900	36	0.1500	-	0.1500	0.1900	-	0.1900	sales tax applicable	PH-Rack	9,898	1,001,570	101.19	42
Minnesota	0.2850	0.0010	0.2860	11	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	5,422	860,833	158.76	13
Mississippi	0.1800	0.0040	0.1840	39	0.1800	0.0040	0.1840	0.1800	0.0040	0.1840	environmental fee	IMP-FR (G) D (D)	2,992	412,966	138.01	21
Missouri	0.1700	0.0030	0.1730	43	0.1700	0.0030	0.1730	0.1700	0.0030	0.1730	inspection fee	PH-Rack	6,045	701,078	115.98	34
Montana	0.2700	-	0.2700	13	0.2775	-	0.2775	0.2700	-	0.2700		D	1,015	216,155	212.99	3
Nebraska	0.2460	0.0090	0.2550	17	0.2460	0.0030	0.2490	0.2460	0.0090	0.2550	petroleum fee; portion of the rate adjustable based on maintenance costs, sales volume, cost of fuel to state government, or inflation	D	1,869	297,483	159.17	12
Nevada	0.23000	0.00805	0.23805	22	0.27000	0.00750	0.27750	0.23000	0.00805	0.23805	inspection & cleanup fee; local option taxes: 4-9¢	D	2,791	297,387	106.53	41
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	1,323	143,132	108.22	40
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	8,912	524,557	58.86	49
New Mexico	0.17000	0.01875	0.18875	38	0.21000	0.01875	0.22875	0.17000	0.01875	0.18875	petroleum loading fee	FRB-Rack	2,087	231,026	110.70	36
New York	0.0800	0.1860	0.2660	15	0.0800	0.1685	0.2485	0.0800	0.1860	0.2660	sales tax applicable; petroleum tax	IMP-FR (G) EDMF (D)	19,696	1,634,932	83.01	47
North Carolina	0.3750	0.0025	0.3775	2	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	9,849	1,893,576	192.26	4
North Dakota	0.2300	-	0.2300	24	0.2300	-	0.2300	0.2300	-	0.2300		D	724	211,700	292.46	1
Ohio	0.2800	-	0.2800	12	0.2800	-	0.2800	0.2800	-	0.2800	plus 3¢ commercial	D	11,572	1,704,594	147.30	16
Oklahoma	0.1600	0.0100	0.1700	44	0.1300	0.0100	0.1400	0.1600	0.0100	0.1700	environmental fee	ER-Rack	3,853	434,719	112.82	35
Oregon	0.3000	-	0.3000	8	0.3000	-	0.3000	0.3000	-	0.3000	local option taxes: 1-3¢	D (G) R (D)	3,928	498,778	126.98	24
Pennsylvania	0.1200	0.1920	0.3120	7	0.1200	0.2610	0.3810	0.1200	0.1920	0.3120	oil franchise tax	D	12,781	2,046,738	160.14	11
Rhode Island	0.3200	0.0100	0.3300	5	0.3200	0.0100	0.3300	0.3200	0.0100	0.3300	LUST tax	D	1,053	94,191	89.42	46
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	4,772	520,501	109.08	39

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	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	21	0.2200	0.0200	0.2400	0.2200	0.0200	0.2400	inspection fee; local option tax: 1¢	PH-Rack	846	142,364	168.38	10
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)	6,497	834,999	128.52	23
Texas	0.2000	-	0.2000	33	0.2000	-	0.2000	0.2000	-	0.2000		PH-Rack	26,506	3,228,459	121.80	28
Utah	0.2450	-	0.2450	20	0.2450	-	0.2450	0.2450	-	0.2450		D (G) PH-Rack (D)	2,903	373,242	128.58	22
Vermont	0.1900	0.0768	0.2668	14	0.2500	0.0400	0.2900	0.1900	0.0768	0.2668	cleanup fee; transport fee	D	627	106,840	170.44	8
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	8,270	910,038	110.04	37
Washington	0.3750	-	0.3750	3	0.3750	-	0.3750	0.3750	-	0.3750	0.5% privilege tax	PH-Rack	6,974	1,194,910	171.34	7
West Virginia	0.2050	0.1420	0.3470	4	0.2050	0.1420	0.3470	0.2050	0.1420	0.3470	sales tax applicable	FRB-Rack	1,854	408,914	220.61	2
Wisconsin	0.3090	0.0200	0.3290	6	0.3090	0.0200	0.3290	0.3090	0.0200	0.3290	petroleum inspection fee	PH-Rack	5,743	968,338	168.61	9
Wyoming	0.1300	0.0100	0.1400	49	0.1300	0.0100	0.1400	0.1300	0.0100	0.1400	license tax	FRB-Rack	583	70,986	121.71	30
Total 50 states	-	-	-	-	-	-	-	-	-	-	-	-	315,848	40,143,269	127.10 ^a	-
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.

^a Weighted average

Per capita tax collection amounts are computations based on July 1, 2013 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-EST2014-01-* Annual Estimates of the Resident Population for the States: July 1, 2013, December 2014 release.

U.S. Census Bureau, 2013 Census of Governments: Finance - Survey of State Government Tax Collections at <www.census.gov/govs/statetax>. April 8, 2014 release, April 16, 2015 update.

Federation of Tax Administrators; Tax Foundation; Commerce Clearing House