

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 7/1/2014 [1,000s]	Motor fuel excise tax collections fiscal year 2014		
	[Rates per gallon as of 1/1/2014; 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	41	0.1900	-	0.1900	0.1600	0.0200	0.1800	inspection fee; local option taxes: 1-3¢	D	4,846	534,396	110.27	37
Alaska	0.0800	-	0.0800	50	0.0800	-	0.0800	0.0800	-	0.0800		D	737	42,467	57.62	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	6,729	779,970	115.92	34
Arkansas	0.2150	0.0030	0.2180	30	0.2250	0.0030	0.2280	0.2150	0.0030	0.2180	environmental fee	FRB-Rack	2,967	454,909	153.33	17
California	0.3950	0.0700	0.4650	1	0.1000	0.2800	0.3800	0.3950	0.0700	0.4650	includes prepaid sales tax: 2.25% (G), 9% (D)	ER-Rack	38,792	6,063,356	156.30	16
Colorado	0.2200	-	0.2200	28	0.2050	-	0.2050	0.2000	-	0.2000		D	5,356	647,104	120.83	32
Connecticut	0.2500	-	0.2500	20	0.5490	-	0.5490	0.2500	-	0.2500	plus 8.1% petroleum tax	D	3,595	503,252	140.00	21
Delaware	0.2300	-	0.2300	26	0.2200	-	0.2200	0.2300	-	0.2300	plus 0.9% GRT	D	936	113,326	121.08	31
Florida	0.0400	0.1310	0.1710	44	0.0400	0.2730	0.3130	0.0400	0.1310	0.1710	sales tax applicable; local taxes for gasoline and gasohol: 10.8-19.1¢; plus a 2.071¢ per gallon pollution tax	ER-Rack	19,906	2,422,718	121.71	30
Georgia	0.0750	0.1180	0.1930	36	0.0750	0.1380	0.2130	0.0750	0.1180	0.1930	sales tax applicable	D	10,097	1,006,494	99.68	43
Hawaii	0.1700	-	0.1700	45	0.1700	-	0.1700	0.1700	-	0.1700	sales tax applicable; local option taxes: 8.8-18¢	D	1,420	93,598	65.90	48
Idaho	0.2500	0.0100	0.2600	18	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	1,635	248,454	151.98	19
Illinois	0.1900	0.0110	0.2010	33	0.2150	0.0110	0.2260	0.1900	0.0110	0.2010	sales tax, environmental & LUST fees applicable; carrier surcharge: 21¢ (G), 19.5¢ (D) local option taxes: 5¢ in Chicago and 6¢ in Cook County (gasoline only)	D	12,882	1,293,967	100.45	42
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)	6,598	814,549	123.46	28
Iowa	0.2100	0.0100	0.2200	28	0.2250	0.0100	0.2350	0.1900	0.0100	0.2000	environmental fee	ER-Rack	3,109	452,596	145.55	20
Kansas	0.2400	0.0103	0.2503	19	0.2600	0.0103	0.2703	0.2400	0.0103	0.2503	environmental & inspection fees	D	2,903	441,843	152.23	18
Kentucky	0.2940	0.0140	0.3080	9	0.2640	0.0140	0.2780	0.2940	0.0140	0.3080	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	4,413	886,161	200.82	3
Louisiana	0.20000	0.00125	0.20125	32	0.20000	0.00125	0.20125	0.20000	0.00125	0.20125	inspection fee	PH-Rack	4,649	588,860	126.66	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	1,330	240,901	181.09	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]	Popula-tion as of 7/1/2014 [1,000s]	Motor fuel excise tax collections fiscal year 2014		
	[Rates per gallon as of 1/1/2014; 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	0.2700	-	0.2700	15	0.2775	-	0.2775	0.2700	-	0.2700		D	5,975	812,739	136.02	23
Massachusetts	0.2400	-	0.2400	23	0.2400	-	0.2400	0.2400	-	0.2400		D	6,755	732,207	108.39	40
Michigan	0.1900	-	0.1900	37	0.1500	-	0.1500	0.1900	-	0.1900	sales tax applicable	PH-Rack	9,916	964,119	97.23	44
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	5,457	884,162	162.02	13
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)	2,993	409,836	136.91	22
Missouri	0.1700	0.0030	0.1730	43	0.1700	0.0030	0.1730	0.1700	0.0030	0.1730	inspection fee	PH-Rack	6,064	696,458	114.85	35
Montana	0.2700	-	0.2700	15	0.2775	-	0.2775	0.2700	-	0.2700		D	1,023	196,965	192.49	5
Nebraska	0.2640	0.0090	0.2730	14	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	1,883	335,153	177.99	7
Nevada	0.23000	0.00805	0.23805	25	0.27000	0.00750	0.27750	0.23000	0.00805	0.23805	inspection & cleanup fee; local option taxes: 4-9¢	D	2,838	296,649	104.52	41
New Hampshire	0.18000	0.01625	0.19625	35	0.18000	0.01625	0.19625	0.18000	0.01625	0.19625	oil discharge cleanup fee	D	1,328	146,101	110.02	38
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	8,939	539,155	60.32	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	2,086	234,881	112.62	36
New York	0.0800	0.1840	0.2640	17	0.0800	0.1665	0.2465	0.0800	0.1840	0.2640	sales tax applicable; petroleum tax	IMP-FR (G) EDMF (D)	19,749	1,630,358	82.55	47
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	9,940	1,915,670	192.72	4
North Dakota	0.2300	-	0.2300	26	0.2300	-	0.2300	0.2300	-	0.2300		D	740	228,022	308.12	1
Ohio	0.2800	-	0.2800	13	0.2800	-	0.2800	0.2800	-	0.2800		D	11,597	1,839,594	158.63	15
Oklahoma	0.1600	0.0100	0.1700	45	0.1300	0.0100	0.1400	0.1600	0.0100	0.1700	environmental fee	ER-Rack	3,880	450,807	116.20	33
Oregon	0.3000	-	0.3000	10	0.3000	-	0.3000	0.3000	-	0.3000	local option taxes: 1-3¢	D (G) R (D)	3,971	512,342	129.01	25
Pennsylvania	0.4070	-	0.4070	2	0.5100	-	0.5100	0.4070	-	0.4070	oil franchise tax only	D	12,794	2,231,348	174.41	8
Rhode Island	0.3200	0.0100	0.3300	6	0.3200	0.0100	0.3300	0.3200	0.0100	0.3300	LUST tax	D	1,055	95,915	90.92	45
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	4,829	529,655	109.68	39

TABLE 52. -Continued

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	[Rates per gallon as of 1/1/2014; 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 [\$]						
South Dakota	0.2200	0.0200	0.2400	23	0.2200	0.0200	0.2400	0.2200	0.0200	0.2400	inspection fee; local option tax: 1¢	PH-Rack	853	138,087	161.83	14
Tennessee	0.2000	0.0140	0.2140	31	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)	6,548	845,395	129.11	24
Texas	0.2000	-	0.2000	34	0.2000	-	0.2000	0.2000	-	0.2000		PH-Rack	26,979	3,325,916	123.28	29
Utah	0.2450	-	0.2450	21	0.2450	-	0.2450	0.2450	-	0.2450		D (G) PH-Rack (D)	2,944	372,935	126.65	27
Vermont	0.1820	0.1377	0.3197	8	0.2700	0.0400	0.3100	0.1820	0.1377	0.3197	cleanup fee; transport fee	D	627	103,551	165.21	11
Virginia	0.1110	-	0.1110	49	0.2020	-	0.2020	0.1110	-	0.1110	local option tax: 2%; large trucks pay an additional 12.6¢ (G), 3.5¢ (D); actual rates: 3% (G), 6% (D)	ER-Rack	8,328	694,833	83.43	46
Washington	0.3750	-	0.3750	4	0.3750	-	0.3750	0.3750	-	0.3750	0.5% privilege tax	PH-Rack	7,063	1,156,242	163.70	12
West Virginia	0.2050	0.1520	0.3570	5	0.2050	0.1520	0.3570	0.2050	0.1520	0.3570	sales tax applicable	FRB-Rack	1,849	441,096	238.59	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	5,759	1,000,595	173.73	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	584	100,889	172.67	10
Total 50 states	-	-	-	-	-	-	-	-	-	-		-	318,248	41,490,596	130.37 ^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, 2014 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-EST2015-01- Annual Estimates of the Resident Population for the States: July 1, 2014, December 22, 2015 release.*
 U.S. Census Bureau, 2014 Annual Survey of State Government Tax Collections at <www.census.gov/govs/statetax>. April 16, 2015 release, September 23, 2016 update.
 Federation of Tax Administrators; Tax Foundation; Commerce Clearing House