# MOTOR FUEL GAS TAX RANKING RANKED BY GAS TAX RATE EXCLUDING ADDITIONAL FEDERAL, STATE AND LOCAL TAXES April 2004 ADDITIONAL NOTES (#)

1 NEW YORK 31.50 32.30 31.50 \$1.97 5 # RODE ISLAND 30.00 30.00 \$1.86 19 # # WISCONSIN 29.10 29.10 29.10 \$1.88 114 # # WISCONSIN 29.10 29.10 29.10 \$1.89 114 # # WISCONSIN 29.10 29.10 29.10 \$1.89 114 # # WISCONSIN 29.10 29.10 29.10 \$1.89 114 # # WISCONSIN 29.10 29.10 \$1.9	RANK BY GAS TAX RATE EXCL. OTHER STATE TAXES	STATE	BASE GAS TAX RATE CENTS/GAL	BASE DIESEL TAX RATE CENTS/GAL	BASE GASOHOL TAX RATE CENTS/GAL	AVERAGE PRICE PER GALLON 4/8/2004	RANK AVERAGE PRICE PER GALLON	#NOTES
2 RHODE ISLAND 30.00 30.00 \$1.86 19 #  WISCONSIN 29.10 29.10 29.10 \$1.89 14 #  4 WASHINGTON 28.00 28.00 \$2.00 \$1.94 7 #  5 MONTANA 27.00 27.75 27.00 \$1.85 22 #  6 PENNSYLVANIA 26.20 31.20 25.90 \$1.82 27 #  8 CONNECTICUT 25.00 26.00 24.00 \$1.93 10 #  8 IDAHO 25.00 25.00 26.00 \$2.400 \$1.93 10 #  10 NEBRASKA 24.80 24.80 \$2.480 \$1.78 39 #  11 MAINE 24.60 25.70 24.50 \$1.81 81 17 #  12 UTAH 24.50 24.50 24.50 \$1.94 7 #  13 NORTH CAROLINA 24.30 24.30 24.30 \$1.79 35 #  14 KANSAS 24.00 26.00 24.00 \$1.93 5 #  14 OREGON 24.00 26.00 24.00 \$1.93 5 #  14 OREGON 24.00 24.00 \$1.90 \$1.82 27 #  16 OREGON 24.00 24.00 \$1.90 \$1.82 27 #  17 MARYLAND 23.50 24.25 24.00 \$1.96 6 #  18 DELAWARE 23.00 27.00 23.00 \$1.82 27 #  18 DELAWARE 23.00 27.00 23.00 \$1.82 27 #  20 COLORADO 22.00 27.00 23.00 \$1.82 27 *  21 ARKANSAS 21.50 22.00 23.00 \$1.82 27 *  22 ARKANSAS 21.50 22.00 20.00 \$1.80 \$1.79 35 #  31 NORTH DAKOTA 22.30 27.00 23.00 \$1.81 27 *  32 ARKANSAS 21.50 22.00 20.00 \$1.80 \$1.9	1	NEW YORK	31 50	32 30	31.50	<b>\$1.97</b>	5	#
3 WISCONSIN 29.10 29.10 \$1.89 14 # WASHINGTON 28.00 28.00 28.00 \$1.94 7 # # 5 MONTANA 27.00 27.75 27.00 \$1.85 22 # 5 MONTANA 27.00 27.75 27.00 \$1.85 22 # 5 MONTANA 26.20 31.20 25.90 \$1.82 27 # 27 WEST VIRGINIA 26.20 31.20 25.90 \$1.82 27 # 27 WEST VIRGINIA 26.20 31.20 25.90 \$1.82 27 # 27 WEST VIRGINIA 25.35 25.35 25.35 \$1.84 24 # 24 # 24 WISCONSIN 25.00 26.00 24.00 \$1.93 10 # 24 WISCONSIN 25.00 26.00 24.00 \$1.93 10 # 24 WISCONSIN 25.00 26.00 24.00 \$1.93 10 # 27 WISCONSIN 25.00 26.00 24.00 \$1.93 10 # 27 WISCONSIN 25.00 26.00 25.00 \$1.94 7 7 # 27 WISCONSIN 25.00 26.00 25.70 24.60 \$1.79 39 # 27 WISCONSIN 25.00 26.00 25.70 24.60 \$1.79 39 # 27 WISCONSIN 25.00 26.00 25.70 24.60 \$1.79 39 # 27 WISCONSIN 25.00 24.50 \$1.94 7 WISCONSIN 25.00 24.50 \$1.79 35 # 27 WISCONSIN 25.00 24.50 \$1.79 35 # 27 WISCONSIN 25.00 24.00 \$1.70 \$1.82 27 WISCONSIN 25.00 24.00 \$1.70 \$1.82 27 WISCONSIN 25.00 24.00 \$1.70 \$1.82 27 WISCONSIN 25.00 \$1.80 \$1.82 27 WISCONSIN 25.00 \$1.80								
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14         OREGON         24,00         24,00         19,00         \$1,96         6           17         MARYLAND         23,50         24,25         23,50         \$1,82         27           18         DELAWARE         23,00         22,00         23,00         \$1,81         31           18         NEVADA         23,00         27,00         23,00         \$2,20         3         #           20         COLORADO         22,00         20,50         22,00         \$2,00         \$1,89         14           20         SOUTH DAKOTA         22,00         22,00         20,00         \$1,87         18         #           22         ARKANSAS         21,50         22,50         21,50         \$1,79         35         #           23         MORTH DAKOTA         21,00         21,00         21,00         \$1,84         24         24         26         10         10         21,00         \$1,84         24         24         24         25         10         10         \$1,00         \$1,00         \$1,00         \$1,00         \$1,00         \$1,00         \$1,00         \$1,84         24         24         26         10         10         20,00								
17								#
18         DELAWARE         23.00         22.00         23.00         \$2.20         3         #           18         NEVADA         23.00         27.00         23.00         \$2.20         3         #           20         COLORADO         22.00         22.00         22.00         \$1.89         14           20         SOUTH DAKOTA         22.00         22.00         20.00         \$1.87         18         #           22         ARKANSAS         21.50         22.50         21.50         \$1.79         35         #           23         MASSACHUSETTS         21.00         21.00         21.00         \$1.85         22         #           23         NORTH DAKOTA         21.00         21.00         21.00         \$1.84         24           25         IOWA         20.30         22.50         20.30         \$1.84         24           25         IOWA         20.00         20.00         20.00         \$1.80         33         #           26         DISTRICT OF COLUMBIA         20.00         20.00         20.00         \$1.80         \$3.78         39           26         MINNESOTA         20.00         20.00         \$1.80								
18         NEVADA         23.00         27.00         23.00         \$2.20         3         #           20         COLORADO         22.00         20.50         22.00         \$1.89         14           20         SOUTH DAKOTA         22.00         22.00         \$1.87         18         #           22         ARKANSAS         21.50         22.50         21.50         \$1.79         35         #           23         MASSACHUSETTS         21.00         21.00         21.00         \$1.85         22         #           23         NORTH DAKOTA         21.00         21.00         21.00         \$1.84         24           25         IOWA         20.30         22.50         20.30         \$1.80         33         #           26         DISTRICT OF COLUMBIA         20.00         20.00         20.00         \$1.78         39         #           26         DISTRICTO F COLUMBIA         20.00         20.00         \$1.78         39         #           26         DISTRICTO F COLUMBIA         20.00         20.00         \$1.78         39         #           26         TENNESSEE         20.00         18.00         \$1.76         4								
20         COLORADO         22.00         20.50         22.00         \$1.89         14           20         SOUTH DAKOTA         22.00         22.00         20.00         \$1.87         18         #           22         ARKANSAS         21.50         22.50         21.50         \$1.79         35         #           23         MASSACHUSETTS         21.00         21.00         21.00         \$1.84         24           25         IOWA         20.30         22.50         20.30         \$1.80         33         #           26         DISTRICT OF COLUMBIA         20.00         20.00         20.00         \$1.78         39           26         MINNESOTA         20.00         20.00         20.00         \$1.78         39           26         MINNESOTA         20.00         20.00         20.00         \$1.78         39           26         TENNESSEE         20.00         20.00         20.00         \$1.76         44         #           26         TEXAS         20.00         20.00         20.00         \$1.74         48         *           31         ILLINOIS         19.00         21.50         19.00         \$1.86         19<								
20								#
22         ARKANSAS         21.50         22.50         21.50         \$1.79         35         #           23         MASSACHUSETTS         21.00         21.00         21.00         \$1.85         22         #           23         NORTH DAKOTA         21.00         21.00         \$1.80         33         #           25         IOWA         20.30         22.50         20.30         \$1.80         33         #           26         DISTRICT OF COLUMBIA         20.00         20.00         20.00         \$1.89         14           26         LOUISIANA         20.00         20.00         20.00         \$1.76         44         #           26         MINNESOTA         20.00         20.00         18.00         \$1.76         44         #           26         TENNESSEE         20.00         20.00         \$1.78         39         #           26         TEXAS         20.00         20.00         \$1.78         39         #           31         ILLINOIS         19.00         21.50         19.00         \$1.91         11         #           31         VERMONT         19.00         15.00         19.00         \$1.86         <								
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25	23	MASSACHUSETTS	21.00	21.00	21.00	\$1.85		#
26         DISTRICT OF COLUMBIA         20.00         20.00         20.00         \$1.89         14           26         LOUISIANA         20.00         20.00         20.00         \$1.78         39           26         MINNESOTA         20.00         20.00         18.00         \$1.76         44         #           26         TENNESSEE         20.00         18.00         20.00         \$1.78         39         #           26         TEXAS         20.00         20.00         20.00         \$1.78         39         #           31         ILLINOIS         19.00         21.50         19.00         \$1.91         11         #           31         MICHIGAN         19.00         21.50         19.00         \$1.86         19         #           31         VERMONT         19.00         25.00         19.00         \$1.86         19         #           34         ARIZONA         18.00         18.00         18.00         \$2.07         4         #           34         INDIANA         18.00         18.00         \$1.80         \$1.84         24         #           34         MISSISISIPPI         18.00         18.00         <		NORTH DAKOTA						
26         LOUISIANA         20.00         20.00         20.00         \$1.78         39           26         MINNESOTA         20.00         20.00         18.00         \$1.76         44         #           26         TENNESSEE         20.00         20.00         20.00         \$1.78         39         #           26         TEXAS         20.00         20.00         20.00         \$1.74         48           31         ILLINOIS         19.00         21.50         19.00         \$1.91         11         #           31         MICHIGAN         19.00         15.00         19.00         \$1.86         19         #           31         VERMONT         19.00         25.00         19.00         \$1.86         19         #           31         VERMONT         19.00         25.00         19.00         \$1.86         19         #           34         ARIZONA         18.00         18.00         18.00         \$2.07         4         4           34         CALIFORNIA         18.00         18.00         \$1.80         \$1.84         24         #           34         MISSISSIPPI         18.00         18.00         \$1.80 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>#</td>								#
26         MINNESOTA         20.00         20.00         18.00         \$1.76         44         #           26         TENNESSEE         20.00         18.00         20.00         \$1.78         39         #           26         TEXAS         20.00         20.00         20.00         \$1.74         48           31         ILLINOIS         19.00         21.50         19.00         \$1.91         11         #           31         MICHIGAN         19.00         15.00         19.00         \$1.86         19         #           31         VERMONT         19.00         25.00         19.00         \$1.86         19         #           34         ARIZONA         18.00         18.00         18.00         \$2.07         4         #           34         CALIFORNIA         18.00         18.00         \$2.31         1         #								
26         TENNESSEE         20.00         18.00         20.00         \$1.78         39         #           26         TEXAS         20.00         20.00         20.00         \$1.74         48           31         ILLINOIS         19.00         21.50         19.00         \$1.91         11         #           31         MICHIGAN         19.00         15.00         19.00         \$1.86         19         #           31         VERMONT         19.00         25.00         19.00         \$1.86         19         #           34         ARIZONA         18.00         18.00         18.00         \$2.07         4         #           34         ARIZONA         18.00         18.00         18.00         \$2.31         1         #           34         INDIANA         18.00         18.00         18.00         \$1.84         24         #           34         MISSISSIPPI         18.00         18.00         \$1.80         \$1.82         27         #           39         VIRGINIA         17.50         16.00         17.50         \$1.75         46         #           40         MISSOURI         17.00         18.00	26	LOUISIANA	20.00	20.00	20.00	\$1.78		
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40         NEW MEXICO         17.00         18.00         17.00         \$1.81         31         #           42         ALABAMA         16.00         17.00         16.00         \$1.78         39         #           42         HAWAII         16.00         16.00         \$2.24         2         #           42         OKLAHOMA         16.00         13.00         16.00         \$1.68         51         #           42         SOUTH CAROLINA         16.00         16.00         \$1.60         \$1.74         48           46         KENTUCKY         15.00         12.00         15.00         \$1.80         33         #           47         NEW JERSEY         14.50         17.50         10.50         \$1.75         46         #           48         FLORIDA         14.30         27.00         14.30         \$1.91         11         #	39	VIRGINIA	17.50	16.00	17.50	\$1.75	46	#
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42     SOUTH CAROLINA     16.00     16.00     16.00     \$1.74     48       46     KENTUCKY     15.00     12.00     15.00     \$1.80     33     #       47     NEW JERSEY     14.50     17.50     10.50     \$1.75     46     #       48     FLORIDA     14.30     27.00     14.30     \$1.91     11     #	42	HAWAII	16.00	16.00	16.00	\$2.24	2	#
46       KENTUCKY       15.00       12.00       15.00       \$1.80       33       #         47       NEW JERSEY       14.50       17.50       10.50       \$1.75       46       #         48       FLORIDA       14.30       27.00       14.30       \$1.91       11       #	42	OKLAHOMA	16.00	13.00	16.00	\$1.68	51	#
46       KENTUCKY       15.00       12.00       15.00       \$1.80       33       #         47       NEW JERSEY       14.50       17.50       10.50       \$1.75       46       #         48       FLORIDA       14.30       27.00       14.30       \$1.91       11       #	42							
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	49	WYOMING	13.00	13.00	13.00	\$1.79	35	#
50 ALASKA 8.00 8.00 \$1.91 11								
51 GEORGIA 7.50 7.50 \$1.77 43 #								#

## **ADDITIONAL TAXES AND NOTES**

#### Alabama

Plus a 2 cpg inspection fee. Counties can levy up to 5 cpg with approval of the state legislature. Cities can levy additional tax with city council approval. Plus .3 cpg (approx.) UST/AST Trust Fund fee at the wholesale level.

#### Arkansas

Plus .2 cpg environmental assurance fee assessed at the wholesale level for underground storage tank fund.

## California

Plus 7 cpg for gasoline and 5.5 cpg for diesel sales tax and 1.2cpg state UST fee, and local sales taxes.

#### Connecticut

Plus 5% gross earnings tax collected at wholesale.

## Florida

The statewide sales and excise tax is 14.3 cents per gallon for gasoline and 27 cpg for diesel. Does not include 2.2-cpg tax/fee for environmental inspection purposes, 5 cents per barrel tax for the Waster Quality Assurance Trust Fund, 80 cents per barrel for the Inland Protection Trust Fund, 2 cents per barrel for the Coastal Protection Trust Fund and 1/8 cents per gallon for weights and measures inspection fee. Gasoline rate also does not include additional 1 to 17.7 cents per gallon local option tax portion. Tax rate increased 1/1/04 based on consumer price index. Gasoline tax increased by .2 cpg and diesel tax increased by .3 cpg.

## Georgia

Plus 4% sales tax.

## Hawaii

Plus 4% sales tax and additional county taxes and 0.12-cpg environmental response tax.

## Illinois

Plus 6.25% sales tax and .3% tax for underground storage tank fund, and other local sales and gasoline taxes. Diesel fuel taxes are 27.5 cpg for commercial highway users.

### Indiana

Plus 5% sales tax and 0.008 per gallon inspection fee. For diesel, there is an 11-cpg surcharge paid on a quarterly self-reporting basis. Effective July 1, 2004, the lowa gasoline tax rate will increase from 20.3 cpg to 20.5 cpg. All other motor fuel tax rates will remain the same.

#### Iowa

Plus 1 cpg UST fee. The gasoline tax for ethanol-blended gasoline is 19 cpg. All other motor fuel tax rates remained the same.

### Kansas

Plus 1 cpg environmental fee.

## Kentucky

Variable based on 9% of the average wholesale price of gasoline with minimum price of \$1.11 or 10 cpg. In addition, there is a supplemental highway user tax of 5 cpg for gasoline and 2 cpg for special fuels plus a 1.4-cpg underground storage tank fee. Commercial carriers pay surtax via a quarterly report of 2.2 cpg on gasoline and 5.2cpg on special fuels.

## Maine

Plus for gasoline: .07 cpg for Coastal and Inland Water fund, 1.38 cpg for Groundwater Fund and 40 cpg/10,000 gallons for Petroleum Market Share Act Plus for diesel: .07 cpg for Coastal and Inland Water Fund and .6 cpg for Groundwater Fund. Governor signed legislation in 2002 to index gasoline tax beginning 7/03. Prior tax rate was 22 cpg for gasoline and 23 cpg for diesel.

#### Massachusetts

Plus 2.5 cpg UST fund Tax.

## Michigan

Plus 6% sales tax and 0.875 cpg for environmental regulation fee for UST fund. Diesel purchasers with IFTA stickers receive 6 cpg discount.

### Minnesota

Plus a 2 cpg UST cleanup fee at wholesale.

## Mississippi

Plus 0.4 cpg Environmental Protection Fee. In Hancock, Harrison and Jackson counties there is an additional 3 cpg Seawall tax.

## Missouri

Governor signed legislation in 2002 that includes removal of the 2008 expiration date of the 6-cpg temporary gasoline tax increase adopted by voters in 1992.

## Montana

Plus a 0.75 cpg fee assessed at the pump to go toward the state cleanup fund.

### Nebraska

A 12.5 cpg base plus a variable (adjusted semi-annually) of 12.3 cpg (increased 1-1-04). Does not include the petroleum release remedial action fee of .9 cpg for gasoline and .3 for diesel and other fuels.

## Nevada

Plus up to 10 cpg county tax on gasoline, 0.75 cpg cleanup fee, and .0.055 inspection fee.

## **New Hampshire**

Plus .1 cpg for oil pollution control fund, 1.5 cpg for UST cleanup fund, .1 cpg for AST and above-ground bulk storage fund. Also 2 cpg for fuel oil and bulk fuel oil storage.

### New Jersey

Includes 10.5 cpg excise tax plus 4 cpg Petroleum Products Gross Receipts Tax.

#### **New Mexico**

Plus 1 cpg loading fee.

#### **New York**

Includes 8 cents per gallon excise tax, Petroleum Business Tax is 12.85 cents per gallon for gasoline and 14.6 cents per gallon for diesel (rate increased .6 cpg 1/1/04 from 12.25 for gasoline and 14 cpg for diesel), 9.1 cents per gallon prepaid sales tax on gasoline upstate and 10.9 cents per gallon downstate for a statewide volume-weighted average of 10.3 cents per gallon (previously 7.3 cpg). The prepaid sales tax on diesel upstate is 8.5 cents per gallon and 9.9 cents per gallon downstate for a statewide volume-weighted average of 9.4 cents per gallon (previously 8.2). A spill tax of 0.3 cent per gallon is collected on gasoline and diesel and a petroleum-testing fee of 0.05 cent per gallon also is levied on gasoline.

#### **North Carolina**

Plus 0.25-cpg inspection tax plus flat rate tax. The rate increased from 24.2 cents per gallon to 24.3 cents per gallon 1/1/04. It consists of a 17.5 cpg flat rate plus a variable rate of 6.8 cpg wholesale component based on 7% average wholesale price component based on prices from 4/1/03 to 9/30/03 (the average price for that period was 97.01 cents per gallon).

# Ohio

Legislation is enacted that raises one component of the Ohio motor vehicle fuel tax by 2 cpg in each of the next three years beginning July 1, 2003.

## Oklahoma

Plus a 1 cpg per gallon UST fee.

## Pennsylvania

Plus 1.1 cpg fee on gasoline going into USTs (rate increased 1/1/04 from 1 cpg to 1.1 cpg). Includes 14.2 cent per gallon oil company franchise tax on liquid fuels (primarily gasoline) and 19.2-cpg oil company franchise tax on fuels (primarily diesel) and a 12 cents per gallon tax liquid fuels tax rate. (Oil company franchise tax rate increased from 13.9 cents per gallon to 14.2 cents per gallon for diesel on 1/1/04.)

#### Rhode Island

Variable. Includes 3-cpg wholesale distributor tax. Does not include 1 cent per gallon environmental protection regulatory fee for UST program.

### **South Carolina**

Plus a .25 cpg inspection fee for inspection program and a .75 cpg environmental fee for UST cleanup assessed on all petroleum products at the wholesale level.

#### South Dakota

Plus a 2 cpg throughput tax on distributors.

### Tennessee

Plus 1 cent special petroleum tax for gasoline and .4 cpg environmental assurance fee.

### Vermont

Plus a 1cpg license fee for UST fund.

### Virginia

Plus .6 cpg petroleum storage tank fee and 2% sales tax on motor fuels in localities, which are part of the Northern Virginia Transportation District.

### Washington

Per legislation passed in 2003, rate increased 5 cpg effective 7/1/03.

### West Virginia

Includes variable tax of 4.85 cpg, based on wholesale average. Effective January 1, 2004, the West Virginia gasoline and special fuel tax is repealed and replaced with the motor fuel excise tax. The motor fuel excise tax will be imposed at a flat rate of 20.5 per gallon plus a variable component imposed under the sales and use tax laws, which remains unchanged from the gasoline and special fuels tax.

#### Wisconsin

Variable -- adjusted annually. Rate is calculated by multiplying the current rate by an inflation factor (annual change in the consumer price index.) State also imposes a 3 cpg oil inspection fee on gasoline and diesel. The motor vehicle fuel tax rate applicable to gasoline and diesel fuel increased from 28.5 to 29.1 cpg, effective April 1, 2004.

## Wyoming

Plus 1 cpg to the environmental cleanup costs. Includes base rate of 11 cpg, and a 2 cpg for the highway fund.

### Information compiled from:

AAA Fuel Gauge Report American Petroleum Institute CCH State Tax Review Federation of Tax Administrators International Fuel Tax Association State Representatives Prepared by:

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