

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

<b>RANK BY GAS TAX RATE EXCL. OTHER STATE TAXES</b>	<b>STATE</b>	<b>BASE GAS TAX RATE CENTS/GAL</b>	<b>BASE DIESEL TAX RATE CENTS/GAL</b>	<b>BASE GASOHOL TAX RATE CENTS/GAL</b>	<b>AVERAGE PRICE PER GALLON 10/13/2004</b>	<b>RANK AVERAGE PRICE PER GALLON</b>	<b>#NOTES</b>
1	NEW YORK	31.50	32.30	31.50	\$2.21	5	#
2	RHODE ISLAND	30.00	30.00	30.00	\$2.12	13	#
3	WISCONSIN	29.10	29.10	29.10	\$2.14	11	#
4	WASHINGTON	28.00	28.00	28.00	\$2.15	9	#
5	PENNSYLVANIA	27.30	32.30	27.30	\$2.09	20	#
6	MONTANA	27.00	27.75	27.00	\$2.10	18	#
7	OHIO	26.00	26.00	26.00	\$2.07	27	#
8	WEST VIRGINIA	25.35	25.35	25.35	\$2.07	27	#
9	MAINE	25.20	26.30	25.20	\$2.14	11	#
10	CONNECTICUT	25.00	26.00	24.00	\$2.17	7	#
10	IDAHO	25.00	25.00	22.50	\$2.11	16	
12	NEBRASKA	24.80	24.80	24.80	\$2.03	34	#
13	NORTH CAROLINA	24.60	24.60	24.60	\$2.03	34	#
14	UTAH	24.50	24.50	24.50	\$2.04	33	
15	KANSAS	24.00	26.00	24.00	\$2.02	37	#
15	OREGON	24.00	24.00	19.00	\$2.17	7	
17	MARYLAND	23.50	24.25	23.50	\$2.06	30	
18	DELAWARE	23.00	22.00	23.00	\$2.08	24	
18	NEVADA	23.00	27.00	23.00	\$2.34	3	#
20	COLORADO	22.00	20.50	22.00	\$2.08	24	
20	SOUTH DAKOTA	22.00	22.00	20.00	\$2.10	18	#
22	ARKANSAS	21.50	22.50	21.50	\$2.00	41	#
23	MASSACHUSETTS	21.00	21.00	21.00	\$2.09	20	#
23	NORTH DAKOTA	21.00	21.00	21.00	\$2.05	32	
25	IOWA	20.50	22.50	20.50	\$2.03	34	#
26	DISTRICT OF COLUMBIA	20.00	20.00	20.00	\$2.08	24	
26	LOUISIANA	20.00	20.00	20.00	\$2.01	39	
26	MINNESOTA	20.00	20.00	18.00	\$1.98	47	#
26	TENNESSEE	20.00	18.00	20.00	\$2.01	39	#
26	TEXAS	20.00	20.00	20.00	\$1.97	48	
31	ILLINOIS	19.00	21.50	19.00	\$2.15	9	#
31	MICHIGAN	19.00	15.00	19.00	\$2.12	13	#
31	VERMONT	19.00	25.00	19.00	\$2.11	16	#
34	ARIZONA	18.00	18.00	18.00	\$2.18	6	
34	CALIFORNIA	18.00	18.00	18.00	\$2.47	2	#
34	INDIANA	18.00	19.00	18.00	\$2.07	27	#
34	MISSISSIPPI	18.00	18.00	18.00	\$1.99	44	#
34	NEW HAMPSHIRE	18.00	18.00	18.00	\$2.09	20	#
39	VIRGINIA	17.50	16.00	17.50	\$1.99	44	#
40	MISSOURI	17.00	17.00	17.00	\$1.96	50	#
40	NEW MEXICO	17.00	18.00	17.00	\$2.09	20	#
42	ALABAMA	16.00	17.00	16.00	\$2.00	41	#
42	HAWAII	16.00	16.00	16.00	\$2.49	1	#
42	OKLAHOMA	16.00	13.00	16.00	\$1.94	51	#
42	SOUTH CAROLINA	16.00	16.00	16.00	\$1.97	48	
46	KENTUCKY	15.00	12.00	15.00	\$2.06	30	#
47	NEW JERSEY	14.50	17.50	10.50	\$1.99	44	#
48	FLORIDA	14.30	27.00	14.30	\$2.12	13	#
49	WYOMING	13.00	13.00	13.00	\$2.02	37	#
50	ALASKA	8.00	8.00	8.00	\$2.22	4	
51	GEORGIA	7.50	7.50	7.50	\$2.00	41	#

## 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. *For the month of August 2004, tax will decrease 8 cpg per HB 237.*
- 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 Iowa 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. Tax on gasoline increased .2 cpg effective 7-1-2004.
- 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. *Effective 7-1-2004 tax increased .6 cpg.*
- 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 .0055 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 .3 cpg from 24.3 cpg to 24.6 cpg 7-1-2004.* 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. *7-1-2004 rate increased another 2 cpg (to 26 cpg).*

**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 gasoline and from 18.8 cents per gallon to 19.2 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

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