

MOTOR FUEL GAS TAX RANKING
RANKED BY GAS TAX RATE EXCLUDING ADDITIONAL FEDERAL, STATE AND LOCAL TAXES
April 2003
ADDITIONAL NOTES (#)

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 4/10/2003	RANK AVERAGE PRICE PER GALLON	#NOTES
1	RHODE ISLAND	30.00	30.00	30.00	\$1.77	13	#
2	NEW YORK	29.65	28.75	29.65	\$1.85	8	#
3	WISCONSIN	28.50	28.50	28.50	\$1.66	26	#
4	MONTANA	27.00	27.75	27.00	\$1.78	12	#
5	PENNSYLVANIA	25.90	30.80	25.90	\$1.66	27	#
6	WEST VIRGINIA	25.35	25.35	25.35	\$1.69	22	#
7	CONNECTICUT	25.00	26.00	24.00	\$1.84	10	#
7	IDAHO	25.00	25.00	22.50	\$1.78	11	#
9	NEBRASKA	24.60	24.60	24.60	\$1.59	43	#
10	UTAH	24.50	24.50	24.50	\$1.76	14	#
11	OREGON	24.00	24.00	19.00	\$1.90	6	#
12	MARYLAND	23.50	24.25	23.50	\$1.72	19	#
13	NORTH CAROLINA	23.40	23.40	23.40	\$1.63	33	#
14	DELAWARE	23.00	22.00	23.00	\$1.68	25	#
14	KANSAS	23.00	25.00	23.00	\$1.54	47	#
14	NEVADA	23.00	27.00	23.00	\$2.08	3	#
14	WASHINGTON	23.00	23.00	23.00	\$1.87	7	#
18	COLORADO	22.00	20.50	22.00	\$1.73	18	#
18	MAINE	22.00	23.00	22.00	\$1.70	21	#
18	OHIO	22.00	22.00	22.00	\$1.56	46	#
18	SOUTH DAKOTA	22.00	22.00	20.00	\$1.64	32	#
22	ARKANSAS	21.50	22.50	21.50	\$1.63	34	#
23	MASSACHUSETTS	21.00	21.00	21.00	\$1.75	15	#
23	NORTH DAKOTA	21.00	21.00	21.00	\$1.65	30	#
25	IOWA	20.10	22.50	20.10	\$1.60	42	#
26	DC	20.00	20.00	20.00	\$1.85	9	#
26	LOUISIANA	20.00	20.00	20.00	\$1.62	36	#
26	MINNESOTA	20.00	20.00	18.00	\$1.51	49	#
26	TENNESSEE	20.00	18.00	20.00	\$1.61	38	#
26	TEXAS	20.00	20.00	20.00	\$1.60	41	#
31	ILLINOIS	19.00	21.50	19.00	\$1.66	28	#
31	MICHIGAN	19.00	15.00	19.00	\$1.65	29	#
31	VERMONT	19.00	25.00	19.00	\$1.75	17	#
34	ARIZONA	18.00	18.00	18.00	\$1.98	4	#
34	CALIFORNIA	18.00	18.00	18.00	\$2.24	1	#
34	INDIANA	18.00	19.00	18.00	\$1.59	44	#
34	MISSISSIPPI	18.00	18.00	18.00	\$1.63	35	#
34	NEW HAMPSHIRE	18.00	18.00	18.00	\$1.72	20	#
39	VIRGINIA	17.50	16.00	17.50	\$1.61	37	#
40	MISSOURI	17.00	17.00	17.00	\$1.50	50	#
40	NEW MEXICO	17.00	18.00	17.00	\$1.69	24	#
42	ALABAMA	16.00	17.00	16.00	\$1.61	40	#
42	HAWAII	16.00	16.00	16.00	\$2.15	2	#
42	OKLAHOMA	16.00	13.00	16.00	\$1.48	51	#
42	SOUTH CAROLINA	16.00	16.00	16.00	\$1.57	45	#
46	KENTUCKY	15.00	12.00	15.00	\$1.61	39	#
47	NEW JERSEY	14.50	17.50	10.50	\$1.65	31	#
48	FLORIDA	14.10	26.70	14.10	\$1.75	16	#
49	WYOMING	13.00	13.00	13.00	\$1.69	23	#
50	ALASKA	8.00	8.00	8.00	\$1.90	5	#
51	GEORGIA	7.50	7.50	7.50	\$1.54	48	#

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.
- Alaska**
In proposed fiscal year 2004 Budget and Investment Plan, the motor fuel tax would increase by 12 cpg from 8 cpg to 20 cpg effective July 1, 2003.
- 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. Diesel tax increased 8 cpg 8-1-02.
- Florida**
Does not include 2.2 cpg tax/fee for environmental inspection purposes. (5 cents per barrel tax for the water quality fund, 80 cents per barrel for the inland protection trust fund, 2 cents per barrel for the coastal protection trust fund and 1/8 cpg for weights and measures inspection fee.) Does not include additional 1 to 17.1 cpg local option tax portion. Effective 1-1-2002 the statewide sales and excise tax will be 13.6 cpg. Rates increased 1-1-03.
- 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. Legislation passed in 2002 special session provides for a 3 cent per gallon increase on gasoline effective 1/1/03. Sales tax scheduled to increase to 6% on 12/1/2002. The Indiana General Assembly approved tax restructuring on June 22, 2002. Legislation passed in 2002 special session provided for a 3 cent per gallon increase on gasoline tax from 15 to 18 cpg, effective January 1, 2003.
- Iowa**
Plus 1 cpg UST fee The gasoline tax for ethanol-blended gasoline is 19 cpg. Tax on gasoline increased .1 cents per gallon per 2001 legislation which bases tax rate on amount of ethanol sold in the state.
- Kansas**
Plus 1 cpg environmental fee. Legislation signed in 2002 raised the gasoline tax 2 cents per gallon effective 7/1/02.
- 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.
- 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. *Meanwhile, Proposition B on 8-6-02 primary ballot which provided for a 4 cpg increase in the state gasoline tax was defeated.*
- 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 12.1 cpg (increased 1-1-03). 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. *Effective 7/1/2003 the tax drops to 16 cpg.*

New York

Includes 8 cpg excise tax, Petroleum Business Tax (which decreased 1/1/03 to 14 cpg for gasoline and 12.25 cpg for diesel -- formerly 14.6 cpg for gasoline and 12.85 cpg for diesel), 6.3 cpg prepaid sales tax on gasoline upstate and 7.9 cpg downstate for a statewide volumeweighted average of 7.3 cpg. The prepaid sales tax on diesel upstate is 7.4 cpg and 8.7 cpg downstate for a statewide volume-weighted average of 8.2 cpg for diesel. A spill tax of 0.3 cpg is collected on gasoline and diesel and a petroleum testing fee of 0.05 cpg also is levied on gasoline.

North Carolina

Plus 0.25-cpg inspection tax plus flat rate tax. The rate increased from 22.1 to 23.4 cents per gallon for the period 1/1/03 to 6/30/03. It consists of a 17.5 cpg flat rate plus a variable rate of 5.9 cpg wholesale component based on 7% average wholesale price component based on prices during period 4/1/02 to 9/30/02 (the average price for that period was 84.62 cents per gallon).

Ohio

Diesel taxes are 22 cpg when paid at pump and 25 cpg when for commercial vehicles. For gas and diesel, there is a 3 cpg surcharge paid on a quarterly, self reporting basis by commercial vehicles.

Oklahoma

Plus a 1 cpg per gallon UST fee. The final report of the Legislator and Citizen Task Force on Tax Reform issued on April 12, 2002, makes several recommendation concerning changes in Oklahoma motor fuel tax laws. *Under the Task Force's plan, the Oklahoma gasoline tax would increase to from 17 cpg to 18 cpg, and the tax on diesel would increase from 14 cpg to 18 cpg. If implemented according to plan, the increases would take effect on January 1, 2004.*

Pennsylvania

Plus 0.05 cpg fee on gasoline going into USTs. Includes 14.6 cent per gallon oil company franchise tax on liquid fuels (primarily gasoline) and 19.8 cpg oil company franchise tax on fuels (primarily diesel). Oil company franchise tax rate decreased from 26.6 cpg for gasoline and 31.8 cpg for diesel on 1-1-03.

Rhode Island

Variable. Includes 3-cpg wholesale distributor tax. Does not include 1 cent per gallon environmental protection regulatory fee for UST program. Tax was increased 2 cpg on 7/1/02 per 2002 legislation.

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.

West Virginia

Includes variable tax of 4.85 cpg, based on wholesale average.

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. Gasoline and diesel tax increased 0.4 cpg on 4-1-03.

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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