

**MOTOR FUEL GAS TAX RANKING**  
**RANKED BY GAS TAX RATE EXCLUDING ADDITIONAL FEDERAL, STATE AND LOCAL TAXES**  
**July 2003**  
**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 7/9/2003</b>	<b>RANK AVERAGE PRICE PER GALLON</b>	<b>#NOTES</b>
1	NEW YORK	32.40	30.45	32.40	\$1.67	11	#
2	RHODE ISLAND	30.00	30.00	30.00	\$1.62	14	#
3	WISCONSIN	28.50	28.50	28.50	\$1.62	14	#
4	WASHINGTON	28.00	28.00	28.00	\$1.71	6	#
5	MONTANA	27.00	27.75	27.00	\$1.71	6	#
6	PENNSYLVANIA	25.90	30.80	25.90	\$1.53	29	#
7	WEST VIRGINIA	25.35	25.35	25.35	\$1.55	28	#
8	CONNECTICUT	25.00	26.00	24.00	\$1.68	10	#
8	IDAHO	25.00	25.00	22.50	\$1.67	11	#
10	MAINE	24.60	25.70	24.60	\$1.56	26	#
10	NEBRASKA	24.60	24.60	24.60	\$1.53	29	#
12	UTAH	24.50	24.50	24.50	\$1.64	13	#
13	NORTH CAROLINA	24.20	24.20	24.20	\$1.48	41	#
14	KANSAS	24.00	26.00	24.00	\$1.52	33	#
14	OHIO	24.00	24.00	24.00	\$1.51	35	#
14	OREGON	24.00	24.00	19.00	\$1.74	5	#
17	MARYLAND	23.50	24.25	23.50	\$1.53	29	#
17	DELAWARE	23.00	22.00	23.00	\$1.52	33	#
17	NEVADA	23.00	27.00	23.00	\$1.82	4	#
20	COLORADO	22.00	20.50	22.00	\$1.58	21	#
20	SOUTH DAKOTA	22.00	22.00	20.00	\$1.61	17	#
22	ARKANSAS	21.50	22.50	21.50	\$1.49	39	#
23	MASSACHUSETTS	21.00	21.00	21.00	\$1.60	19	#
23	NORTH DAKOTA	21.00	21.00	21.00	\$1.60	19	#
25	IOWA	20.30	22.50	20.30	\$1.50	38	#
26	DC	20.00	20.00	20.00	\$1.69	9	#
26	LOUISIANA	20.00	20.00	20.00	\$1.49	39	#
26	MINNESOTA	20.00	20.00	18.00	\$1.53	29	#
26	TENNESSEE	20.00	18.00	20.00	\$1.48	41	#
26	TEXAS	20.00	20.00	20.00	\$1.46	45	#
31	ILLINOIS	19.00	21.50	19.00	\$1.62	14	#
31	MICHIGAN	19.00	15.00	19.00	\$1.61	17	#
31	VERMONT	19.00	25.00	19.00	\$1.57	22	#
34	ARIZONA	18.00	18.00	18.00	\$1.71	6	#
34	CALIFORNIA	18.00	18.00	18.00	\$1.93	2	#
34	INDIANA	18.00	19.00	18.00	\$1.51	35	#
34	MISSISSIPPI	18.00	18.00	18.00	\$1.47	43	#
34	NEW HAMPSHIRE	18.00	18.00	18.00	\$1.57	22	#
39	VIRGINIA	17.50	16.00	17.50	\$1.46	45	#
40	MISSOURI	17.00	17.00	17.00	\$1.46	45	#
41	ALABAMA	16.00	17.00	16.00	\$1.47	43	#
41	HAWAII	16.00	16.00	16.00	\$2.13	1	#
41	NEW MEXICO	16.00	18.00	16.00	\$1.57	22	#
41	OKLAHOMA	16.00	13.00	16.00	\$1.45	49	#
41	SOUTH CAROLINA	16.00	16.00	16.00	\$1.42	51	#
46	KENTUCKY	15.00	12.00	15.00	\$1.51	35	#
47	NEW JERSEY	14.50	17.50	10.50	\$1.46	45	#
48	FLORIDA	14.10	26.70	14.10	\$1.56	26	#
49	WYOMING	13.00	13.00	13.00	\$1.57	22	#
50	ALASKA	8.00	8.00	8.00	\$1.87	3	#
51	GEORGIA	7.50	7.50	7.50	\$1.43	50	#

## 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. Effective July 1, 2003, the Iowa gasoline tax rate increased from 20.1 cpg to 20.3 cpg. All other motor fuel tax rates remained the same.
- Kansas**  
Plus 1 cpg environmental fee. Gasoline tax increased 1 cpg 7/1/03.
- 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.
- 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 12.1 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 .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. *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), 9.1 cpg prepaid sales tax on gasoline upstate and 10.9 cpg downstate for a statewide volume weighted average of 7.3 cpg. The prepaid sales tax on diesel upstate is 8.5 cpg and 9.9 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 23.4 to 24.25 cents per gallon for the period 7/1/03 to 12/31/03. It consists of a 17.5 cpg flat rate plus a variable rate of 6.7 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 95.92 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. 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.

**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. 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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