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

1   NEW YORK   31 50   32.30   31 50   \$2.23   3   #     3   WISCONSIN   29.10   29.10   \$21.01   \$1.99   25   #     4   WASHINGTON   29.10   29.10   \$2.15   7   #     5   PENNSYLVANIA   27.30   32.30   27.30   \$1.96   27   #     6   MONTANA   27.00   \$2.60   \$2.60   \$2.60   \$2.60   \$4.4   #     7   OHIO   26.00   26.00   \$2.18   6   #   #     9   MAINE   25.20   26.30   25.20   \$2.31   8   #     10   IDAHO   25.00   25.00   22.00   \$2.18   6   #     11   IDAHO   25.00   25.00   22.00   \$2.01   21   #     12   NERASKA   24.60   24.60   \$1.84   47   #     13   NORTH CAROLINA   24.60   24.00   \$2.01 <th>RANK BY GAS TAX RATE EXCL. OTHER STATE TAXES</th> <th>STATE</th> <th>BASE GAS TAX RATE CENTS/GAL</th> <th>BASE DIESEL TAX RATE CENTS/GAL</th> <th>BASE GASOHOL TAX RATE CENTS/GAL</th> <th>AVERAGE PRICE PER GALLON 7/7/2004</th> <th>RANK AVERAGE PRICE PER GALLON</th> <th>#NOTES</th>	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 7/7/2004	RANK AVERAGE PRICE PER GALLON	#NOTES
2 PHODE ISLAND 30.00 30.00 30.00 \$2.11 10 #   4 WASHINGTON 28.00 28.00 28.00 28.00 5.15 7 #   5 PENNSYLVANIA 27.30 32.06 7.30 \$1.96 27 #   6 MONTANA 27.30 27.00 27.75 27.00 \$1.90 34 #   7 OHIO 26.00 26.00 \$1.90 34 #   9 MAINE 25.35 25.35 \$2.03 19 #   10 CONNECTICUT 25.00 26.00 24.00 \$2.13 6 #   11 MERRASKA 24.80 24.80 24.80 \$1.33 32 #   13 NORTH CARDLINA 24.60 24.60 \$2.15 7 # #   14 UTAH 24.50 24.60 24.60 \$2.15 7 # # # # # # # # # # # # # # # # <td>1</td> <td>NEW YORK</td> <td>31 50</td> <td>32 30</td> <td>31 50</td> <td>\$2.23</td> <td>3</td> <td>#</td>	1	NEW YORK	31 50	32 30	31 50	\$2.23	3	#
3 WISCONSIN 29.10 29.10 29.10 \$1.90 25 #   4 WASHINGTON 27.30 32.30 27.30 \$2.60 27 #   5 PENNSYLVANIA 27.30 32.30 27.30 \$2.60 24.00 \$2.40 \$2.7 #   6 MONTANA 27.30 25.35 \$1.96 27 #   7 OHIO 26.00 26.00 24.00 \$2.18 6 #   9 MAINE 25.20 25.30 25.20 \$2.00 24.00 \$2.18 6 #   10 IDAHO 25.00 24.60 24.60 \$1.83 38 #   13 NORTH CAROLINA 24.60 24.60 24.60 \$2.40 24.60 24.60 \$2.40 \$2.15 7 #   15 KANSAS 24.00 26.00 23.00 \$2.02 20 \$2.15 7 #   16 DECAWARE 23.00 22.00 \$2.01 21 1 # # # # #								
5   PENNSYLVANIA   27.30   32.30   27.30   \$1.96   27   #     6   MONTANA   27.00   \$2.06   14   #     7   OHO   26.00   26.00   26.00   \$1.90   34   #     9   MAINE   25.20   26.30   25.20   \$2.03   19   #     10   IDAHO   25.00   26.00   24.00   \$2.18   6   #     11   IDAHO   25.00   26.00   24.80   \$1.93   32   #     12   NEBRASKA   24.60   24.60   \$1.93   32.0   #     13   NORTH CAROLINA   24.60   24.60   \$2.450   \$2.00   2.0   1     15   KANSAS   24.00   26.00   24.00   \$2.00   2.15   7   #     16   DELAWARE   23.00   22.00   23.00   \$2.01   21   #   #     20   COLORADO   22.00   20.00   20.00 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>								
6   MONTANA   27.00   27.75   27.00   \$2.06   14   #     8   WEST VIRGINIA   25.35   25.35   25.35   \$1.90   34   #     9   MAINE   25.35   25.35   25.35   \$1.90   34   #     10   CONNECTICUT   25.00   26.00   22.00   \$2.18   6   #     10   IDAHO   25.00   24.60   24.80   \$1.89   38   #     12   NEBRASKA   24.80   24.80   24.80   \$1.81   32   #     13   NORTH CAROLINA   24.60   24.50   \$2.00   20.0   21.01   #     15   KANSAS   24.00   24.00   19.00   \$2.01   21   #     16   NELAWARE   23.00   22.00   23.00   \$2.01   21   #     20   COLORADO   22.00   20.00   \$2.01   21   #   #     21   NORTH DAKOTA   21.00	4	WASHINGTON	28.00	28.00	28.00	\$2.15	7	#
7   OHO   26.00   26.00   26.00   \$19.00   \$10.00   \$10.00   \$10.00   \$10.00   \$10.00   \$10.00   \$10.00   \$10.00   \$10.00   \$10.00   \$10.00   \$10.00	5	PENNSYLVANIA	27.30	32.30	27.30	\$1.96	27	#
8   WEST VIRGINIA   25.35   25.35   25.35   51.96   27   #     9   MAINE   25.00   26.00   24.00   \$2.18   6   #     10   IDAHO   25.00   25.00   25.00   25.00   \$2.18   6   #     11   IDAHO   26.00   24.80   \$2.18   6   #     12   NEBRASKA   24.80   24.80   \$2.183   32   #     13   NORTH CAROLINA   24.60   24.50   22.400   \$2.15   7     15   KANSAS   24.00   26.00   24.00   \$2.15   7   #     16   OREGON   24.00   20.00   23.00   \$2.00   20.0							14	
9   MAINE   25.20   26.30   25.20   \$2.03   19   #     10   IDAHO   25.00   25.00   22.50   \$2.07   13     12   NEBRASKA   24.80   24.80   24.80   \$1.89   38   #     13   NORTH CAROLINA   24.60   24.80   \$1.83   32   #     14   UTAH   24.60   24.60   24.60   \$1.84   47   #     15   KANSAS   24.00   24.00   19.00   \$2.15   7   #     16   DREGON   23.50   22.01   23.50   \$2.01   21   #     20   COLGRADO   23.00   27.00   23.00   \$2.01   21   #     21   NCADA   23.00   27.00   22.00   \$2.01   21   #     22   ARKANSAS   21.50   22.80   21.00   11   #   #   #   #   #   #   #   #   #   #	7	OHIO	26.00	26.00	26.00	\$1.90	34	#
10   CONNECTICUT   25.00   26.00   24.00   \$2.18   6   #     11   INDRH CAROLINA   24.80   24.80   24.80   \$3.83   #     13   NORTH CAROLINA   24.80   24.80   24.80   \$1.83   32   #     14   UTAH   24.50   24.60   24.80   \$1.84   47   #     15   KANSAS   24.00   26.00   24.00   \$1.84   47   #     16   OREGON   24.00   26.00   23.00   \$2.15   7     17   MARYLAND   23.50   24.25   23.50   \$2.01   21     18   DELAWARE   23.00   27.00   23.00   \$2.20   5   #     20   COLORADO   22.00   20.00   20.00   \$1.89   38   #     23   MASSACHUSETTS   21.00   21.00   21.00   \$1.89   38   #     24   IOWAR   20.00   20.00   20.00	8	WEST VIRGINIA	25.35	25.35	25.35	\$1.96	27	#
10   IDAHO   25.00   25.00   25.00   26.07   13     11   NORTH CAROLINA   24.80   24.80   24.80   \$1.93   32   #     13   NORTH CAROLINA   24.60   24.60   \$1.93   32   #     14   UTAH   24.50   24.50   24.60   \$1.84   47   #     15   CREGON   24.00   24.00   19.00   \$2.15   7   #     17   MARYLAND   23.50   24.25   23.50   \$2.01   21   #     18   DELAWARE   23.00   22.00   23.00   \$2.02   5   #     20   COLORADO   22.00   22.00   22.00   \$2.01   11   #     23   MORTH DAKOTA   22.00   22.00   \$2.00   \$1.90   33   #     24   MASSACHUSETTS   21.00   21.00   \$2.10   11   #     25   IOWA   20.00   20.00   20.00   \$2.00 </td <td>9</td> <td>MAINE</td> <td>25.20</td> <td>26.30</td> <td>25.20</td> <td>\$2.03</td> <td>19</td> <td>#</td>	9	MAINE	25.20	26.30	25.20	\$2.03	19	#
12 NEBRASKA 24.80 24.80 24.80 \$1.89 38 #   13 NORTH CAROLINA 24.60 24.60 24.60 \$1.93 32 #   14 UTAH 24.50 24.50 24.50 \$2.00 24 #   15 KANSAS 24.00 26.00 24.00 \$1.84 47 #   17 MARYLAND 23.50 22.20 <td>10</td> <td>CONNECTICUT</td> <td>25.00</td> <td>26.00</td> <td>24.00</td> <td>\$2.18</td> <td>6</td> <td>#</td>	10	CONNECTICUT	25.00	26.00	24.00	\$2.18	6	#
13   NORTH CARDLINA   24.60   24.60   \$1.93   32   #     14   UTAH   24.50   24.50   24.50   \$2.00   24     15   KANSAS   24.00   26.00   24.00   \$2.15   7     17   MARYLAND   23.50   24.25   23.50   \$2.01   21     18   DELAWARE   23.00   22.00   23.00   \$2.02   5   #     20   COLORADO   22.00   22.00   22.00   \$2.01   21      21   MASACHUSETTS   21.00   21.00   \$1.96   27   #     23   MORTH DAKOTA   22.00   22.00   20.00   \$1.96   27   #     24   ARKANSAS   21.50   21.50   \$1.88   38   #   #     25   IOWA   20.00   20.00   20.00   \$2.10   11   #     26   DISTRICT OF COLUMBIA   20.50   22.50   20.50   \$1.89   34 <td< td=""><td></td><td>IDAHO</td><td>25.00</td><td>25.00</td><td>22.50</td><td>\$2.07</td><td></td><td></td></td<>		IDAHO	25.00	25.00	22.50	\$2.07		
14 UTAH 24.50 24.60 24.00 24.00 24.00 24.00 24.00 13.00 \$2.15 7   15 OREGON 23.00 24.00 19.00 \$2.15 7   17 MARYLAND 23.50 24.25 23.00 \$2.01 21   18 DELAWARE 23.00 27.00 23.00 \$2.20 5 #   20 COLORADO 22.00 22.00 22.00 \$2.00 \$1.96 27 #   21 OCLORADO 22.00 22.00 21.00 \$1.98 38 #   22 ARKANSAS 21.50 22.50 21.50 \$1.89 38 #   23 MORTH DAKOTA 21.00 21.00 \$21.00 \$1.90 34 #   26 IDISTRICT OF COLUMBIA 20.00 20.00 \$2.15 7 #   26 MINNESOTA 20.00 20.00 \$2.16 7 # #   26 TENNESSEE 20.00 20.00 \$1.86 44 # #								
15 KANSAS 24.00 26.00 24.00 \$1.84 47 #   15 OREGON 24.00 24.00 24.00 \$2.15 7   17 MARYLAND 23.50 22.00 23.00 \$2.01 21   18 DELAWARE 23.00 22.00 23.00 \$2.22 5 #   20 COLORADO 22.00 20.00 20.00 \$2.01 21 *   20 SOUTH DAKOTA 22.00 20.00 \$2.00 \$1.96 7 #   21 MASSACHUSETTS 21.50 22.50 21.50 \$1.89 38 #   22 NORTH DAKOTA 21.00 21.00 \$2.10 11 #   23 NORTH DAKOTA 20.00 20.00 \$2.15 7 *   24 DISTICT OF COLUMBIA 20.00 20.00 \$2.16 \$1.90 34 #   26 LOUSIANA 20.00 20.00 \$1.80 \$1.86 # #   26 TENNESSEE 20.00 18.00 \$1.80 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>#</td>								#
15   OREGON   24.00   24.00   19.00   \$2.15   7     17   MARYLAND   23.50   24.25   23.50   \$2.01   21     18   DELAWARE   23.00   27.00   23.00   \$2.02   20     18   NEVADA   23.00   27.00   23.00   \$2.20   20     20   COLORADO   22.00   22.00   \$2.01   21   ************************************		-						
17 MARVLAND 23.50 24.25 23.50 \$2.01 21   18 DELAWARE 23.00 22.00 23.00 \$2.20 20   18 NEVADA 23.00 27.00 23.00 \$2.20 5 #   20 COLORADO 22.00 20.00 \$1.96 27.7 #   20 SOUTH DAKOTA 22.00 22.00 \$1.96 27 #   21 MASSACHUSETTS 21.50 22.50 21.50 \$1.89 38 #   23 NORTH DAKOTA 21.00 21.00 21.00 \$1.92 33 #   25 IOWA 20.50 22.50 20.50 \$1.86 44 #   26 DISTRICT OF COLUMBIA 20.00 20.00 20.00 \$1.90 \$3.5 #   26 TENNESSEE 20.00 18.00 \$1.85 46 #   31 MICHIGAN 19.00 15.00 19.00 \$2.01 21 #   31 MICHIGAN 19.00 15.00 19.00 \$2.0								#
18   DELAWARE   23.00   22.00   23.00   \$2.02   20     18   NEVADA   23.00   27.00   23.00   \$2.20   5   #     20   COLORADO   22.00   22.00   22.01   21   1     20   SOUTH DAKOTA   22.00   22.00   22.00   \$1.96   27   #     22   ARKANSAS   21.50   22.50   21.50   \$1.89   38   #     23   MASSACHUSETTS   21.00   21.00   21.00   \$1.92   33						• •		
18 NEVADA 23.00 27.00 23.00 \$2.20 5 #   20 COLORADO 22.00 20.50 22.00 \$2.01 21   20 SOUTH DAKOTA 22.00 22.00 \$2.00 \$1.96 27 #   22 ARKANSAS 21.50 22.50 21.50 \$1.89 38 #   23 MASSACHUSETTS 21.00 21.00 21.00 \$2.10 11 #   23 NORTH DAKOTA 21.00 21.00 21.00 \$2.10 11 #   24 DISTRICT OF COLUMBIA 20.00 20.00 20.00 \$1.86 44 #   26 MINNESOTA 20.00 20.00 20.00 \$1.80 38 #   26 TENNESSEE 20.00 20.00 20.00 \$1.80 44 #   31 MICHIGAN 19.00 15.00 19.00 \$1.97 26 #   31 MICHIGAN 19.00 15.00 19.00 \$2.09 12 #   34 CALIFORNIA								
20   COLORADO   22.00   22.00   22.00   \$2.01   21     20   SOUTH DAKOTA   22.00   22.00   20.00   \$1.96   27   #     22   ARKANSAS   21.50   22.50   21.50   \$1.89   38   #     23   MASSACHUSETTS   21.00   21.00   21.00   \$1.92   33     25   IOWA   20.50   22.50   20.50   \$1.86   44   #     26   DISTRICT OF COLUMBIA   20.00   20.00   20.00   \$1.90   34     26   MINNESOTA   20.00   20.00   20.00   \$1.85   46   #     26   TENNESSEE   20.00   20.00   20.00   \$1.80   44   #     31   ILLINOIS   19.00   21.50   19.00   \$2.01   21   #     33   ARIZONA   18.00   18.00   18.00   \$2.09   12   #     34   ARIZONA   18.00   18.00   18.00								
20   SOUTH DAKOTA   22.00   22.00   20.00   \$1.96   27   #     22   ARKANSAS   21.50   22.50   21.50   \$1.89   38   #     23   MASSACHUSETTS   21.00   21.00   \$21.00   \$1.92   33     25   IOWA   20.50   22.50   20.50   \$1.86   44   #     26   DISTRICT OF COLUMBIA   20.00   20.00   20.00   \$1.90   34     26   MINNESOTA   20.00   20.00   \$1.85   46   #     26   TENNESSEE   20.00   18.00   \$1.85   46   #     31   ILLINOIS   19.00   21.50   19.00   \$2.01   21   #     31   MICHIGAN   19.00   25.00   19.00   \$2.01   21   #     34   ARIZONA   18.00   18.00   18.00   \$1.80   44   #     34   CALIFORNIA   18.00   18.00   18.00   \$1.90<								#
22 ARKANSAS 21.50 22.50 21.50 \$1.89 38 #   23 MASSACHUSETTS 21.00 21.00 21.00 \$2.10 11 #   23 NORTH DAKOTA 21.00 21.00 21.00 \$2.10 11 #   25 IOWA 20.50 22.50 20.50 \$1.86 44 #   26 DISTRICT OF COLUMBIA 20.00 20.00 20.00 \$2.15 7   26 LOUISIANA 20.00 20.00 20.00 \$1.90 34   26 TENNESSEE 20.00 18.00 \$1.85 46 #   26 TENNESSEE 20.00 20.00 20.00 \$1.80 44   31 ILLINOIS 19.00 21.50 19.00 \$2.01 21 #   34 ARIZONA 18.00 18.00 18.00 \$2.09 12 #   34 INDIANA 19.00 15.00 19.00 \$2.06 14 #   34 INDIANA 18.00 18.00 18.00 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>								
23 MASSACHUSETTS 21.00 21.00 21.00 \$2.10 \$1.92 33   25 IOWA 20.50 22.50 20.50 \$1.86 44 #   26 DISTRICT OF COLUMBIA 20.00 20.00 20.00 \$2.15 7   26 LOUISIANA 20.00 20.00 20.00 \$1.85 46 #   26 MINNESOTA 20.00 20.00 18.00 \$1.85 46 #   26 TENNESSEE 20.00 18.00 20.00 \$1.86 44 #   31 ILLINOIS 19.00 21.50 19.00 \$2.01 21 #   31 MICHIGAN 19.00 25.00 19.00 \$2.06 14 #   34 CALIFORNIA 18.00 18.00 18.00 \$1.80 \$2.06 14 #   34 INDIANA 18.00 18.00 18.00 \$1.90 34 #   34 MISSISSIPFI 18.00 18.00 18.00 \$1.86 49 #   34								
23   NORTH DAKOTA   21.00   21.00   \$1.92   33     25   IOWA   20.50   22.50   20.50   \$1.86   44   #     26   DISTRICT OF COLUMBIA   20.00   20.00   \$2.15   7     26   LOUISIANA   20.00   20.00   \$2.00   \$1.90   34     26   MINNESOTA   20.00   20.00   \$1.80   \$1.85   46   #     26   TENNESSEE   20.00   20.00   \$2.00   \$1.80   \$44   #     31   ILLINOIS   19.00   21.50   19.00   \$1.97   26   #     31   VERMONT   19.00   25.00   19.00   \$2.09   12   #     34   ARIZONA   18.00   18.00   18.00   \$2.06   14   #     34   INDIANA   18.00   18.00   \$1.90   \$2.35   2   #     34   MISSISIPPI   18.00   18.00   18.00   \$1.80   \$1.89								
25 IOWA 20.50 22.50 20.50 \$1.86 44 #   26 DISTRICT OF COLUMBIA 20.00 20.00 20.00 \$21.55 7   26 MINNESOTA 20.00 20.00 20.00 \$1.80 \$1.85 46 #   26 MINNESOTA 20.00 20.00 20.00 \$1.80 \$1.85 46 #   26 TENNESSEE 20.00 20.00 20.00 \$1.89 38 #   26 TEXAS 20.00 20.00 20.00 \$1.90 \$2.01 21 #   31 ILLINOIS 19.00 21.50 19.00 \$2.01 21 #   31 VERMONT 19.00 25.00 19.00 \$2.09 12 #   34 ARIZONA 18.00 18.00 18.00 \$1.90 34 #   34 INDIANA 18.00 18.00 \$1.80 \$1.90 34 #   34 INSISIPPI 18.00 18.00 \$1.80 \$1.78 49 #						• •		#
26   DISTRICT OF COLUMBIA   20.00   20.00   20.00   \$2.15   7     26   LOUISIANA   20.00   20.00   20.00   \$1.90   34     26   MINNESOTA   20.00   20.00   \$1.85   46   #     26   TENNESSEE   20.00   18.00   \$1.85   46   #     26   TEXAS   20.00   20.00   \$2.00   \$1.86   44     31   ILLINOIS   19.00   \$2.15   19.00   \$2.01   21   #     31   MICHIGAN   19.00   21.50   19.00   \$2.09   12   #     34   ARIZONA   18.00   18.00   18.00   \$2.06   14   #     34   INDIANA   18.00   18.00   \$1.90   34   #   #     34   INDIANA   18.00   18.00   \$1.80   \$1.78   49   #     34   MISSISIPFI   18.00   18.00   \$1.78   49   #								#
26   LOUISIANA   20.00   20.00   20.00   \$1.90   34     26   MINNESOTA   20.00   18.00   \$1.85   46   #     26   TENNESSEE   20.00   18.00   20.00   \$1.85   38   #     26   TEXAS   20.00   20.00   20.00   \$1.86   44     31   ILLINOIS   19.00   21.50   19.00   \$2.01   21   #     31   MICHIGAN   19.00   25.00   19.00   \$2.09   12   #     34   ARIZONA   18.00   18.00   18.00   \$2.06   14   #     34   INDIANA   18.00   18.00   18.00   \$2.06   14   #     34   INDIANA   18.00   18.00   18.00   \$1.90   34   #     34   MISSISSIPPI   18.00   18.00   \$1.80   \$1.78   49   #     34   MISSOURI   17.00   17.00   \$1.70   \$1.89 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>#</td>								#
26 MINNESOTA 20.00 20.00 18.00 \$1.85 46 #   26 TEXAS 20.00 18.00 20.00 \$1.86 44   31 ILLINOIS 19.00 21.50 19.00 \$2.01 21 #   31 MICHIGAN 19.00 25.00 19.00 \$2.06 14 #   34 ARIZONA 18.00 18.00 18.00 \$2.06 14 #   34 CALIFORNIA 18.00 18.00 18.00 \$2.06 14 #   34 INDIANA 18.00 18.00 18.00 \$2.06 14 #   34 INDIANA 18.00 18.00 18.00 \$1.90 34 #   34 INDIANA 18.00 18.00 18.00 \$1.80 \$1.90 34 #   39 VIRGINIA 17.50 16.00 17.70 \$1.89 38 #   40 MISSURIPI 18.00 18.00 \$1.80 \$1.96 27 #   42 ALABAMA								
26   TENNESSEE   20.00   18.00   20.00   \$1.89   38   #     26   TEXAS   20.00   20.00   20.00   \$1.86   44     31   ILLINOIS   19.00   21.50   19.00   \$2.01   21   #     31   MICHIGAN   19.00   15.00   19.00   \$2.09   12   #     31   VERMONT   19.00   25.00   19.00   \$2.06   14     34   ARIZONA   18.00   18.00   18.00   \$2.06   14     34   CALIFORNIA   18.00   18.00   \$2.06   14     34   INDIANA   18.00   18.00   \$1.80   \$1.90   34   #     34   INDIANA   18.00   18.00   \$1.80   \$1.90   34   #     34   MEW HAMPSHIRE   18.00   18.00   \$1.80   \$1.78   49   #     39   VIRGINIA   17.00   17.00   \$1.70   \$1.89   38   # </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>#</td>								#
26 TEXAS 20.00 20.00 20.00 \$1.86 44   31 ILLINOIS 19.00 21.50 19.00 \$2.01 21 #   31 MICHIGAN 19.00 15.00 19.00 \$1.97 26 #   34 ARIZONA 18.00 18.00 18.00 \$2.09 12 #   34 CALIFORNIA 18.00 18.00 18.00 \$2.05 14 #   34 INDIANA 18.00 18.00 18.00 \$2.05 14 #   34 INDIANA 18.00 18.00 18.00 \$1.90 34 #   34 INDIANA 18.00 18.00 18.00 \$1.90 34 #   34 MISSISSIPPI 18.00 18.00 18.00 \$1.78 49 #   34 NEW HAMPSHIRE 18.00 17.00 \$1.78 49 #   40 MISSOURI 17.00 17.00 \$1.78 49 #   41 MACIOO 16.00 16.00 \$1.87 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>								
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# 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 1.2 cpg 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 lowa gasoline tax rate will increase from 20.3 cpg to 20.5 cpg. All other motor fuel tax rates will remain the same.

#### lowa

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 .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 .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 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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