



# Notes to State Motor Fuel Excise and Other Taxes

for rates effective 1/1/2022

Tax rates and or notes changed since last report: AL, DC, FL, GA, HI, LA, MI, MO, NE, NC, NY, OH, UT, VT.

State	Gasoline				Diesel				Notes and Comments
	State Excise Tax	Other State Taxes/Fees	Total State Taxes/Fees	Total State plus Federal Excise Taxes (@ 18.4 cpg)	State Excise Tax	Other State Taxes/Fees	Total State Taxes/Fees	Total State plus Federal Excise Tax (@ 24.4 cpg)	
AL	28.00	3.31	31.31	49.71	29.00	3.25	32.25	56.65	The 2019 "Rebuild Alabama Act" levies an additional 10 cpg excise tax on gasoline and diesel fuel to be implemented over three years. Effective 10/1/20, the excise tax increased by 2 cpg on both gasoline and diesel. The new tax rates are reflected in the data to the left. The next increase of 2 cpg will be levied 10/1/21. Then, effective 10/1/23, and on July 1st of every other year thereafter, the gasoline and diesel excise tax rate will be adjusted by the percentage change in the yearly average of the National Highway Construction Cost Index (NHCCI) compared to the base year average, rounded to the nearest whole cent. The increase or the decrease of the excise tax shall not exceed 1 cpg and shall take effect every other year. "Other State Taxes/Fees" column includes a 1 cpg UST/AST Trust Fund Environmental Transport Fee levied at the wholesale level to cover remediation costs. The volume-weighted average of the additional city and county taxes was approximately 2 cpg on both gasoline and diesel. There is also a Wholesale Oil/Import License Fee of .75 cpg on diesel sold at the rack or imported into the state.
AK	8.95	6.18	15.13	33.53	8.95	6.03	14.98	39.38	"Other Taxes" includes the 1.1 % weighted average sales tax of all cities and boroughs. The state excise tax of 8.95 cpg includes the .95 cpg refined fuel surcharge.
AZ	18.00	1.00	19.00	37.40	26.00	1.00	27.00	51.40	"Other Taxes" includes a 1 cpg UST tax. The fuel tax on diesel is 19 cpg for light and exempt vehicles and 27 cpg if used to propel a truck with more than two axles or with a declared gross weight over 26,000 pounds. API's diesel tax rate assumes the heavier vehicle.
AR	24.50	0.30	24.80	43.20	28.50	0.30	28.80	53.20	"Other Taxes" includes the 0.3 cpg Petroleum Environment Assurance Fee assessed at the wholesale level. A wholesale sales tax of 1.6% on gasoline (approximately 3.0 cpg) and 2.9% on diesel (approximately 6.0 cpg) became effective 10/1/19. The wholesale tax rates will remain at these levels until at least September 30, 2021. Annual computations/adjustments for any increases will be implemented on October 1 of each year and will be capped at 0.1 cpg.



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CA	51.10	17.05	68.15	86.55	38.90	61.01	99.91	124.31	The California Department of Tax and Fee Administration has set the gasoline excise tax rate at 51.1 cpg and the diesel excise tax rate at 38.9 cpg as of 7/1/21. The sales tax on gasoline is 2.25% plus applicable district taxes for gasoline and 13.00% for diesel. Sales tax rates applied are a weighted average based on county population. Other fees include the Underground Storage Tank (UST) fee which is 2.0 cpg.
CO	22.00	0.00	22.00	40.40	20.50	0.00	20.50	44.90	--
CT	25.00	10.75	35.75	54.15	40.10	0.00	40.10	64.50	Connecticut Department of Revenue Service calculated a new diesel tax rate of 40.1 cpg for a 12 month period starting 7/1/21; a 4.5 cpg decrease. "Other Taxes" column for gasoline includes petroleum gross receipts earnings tax collected at the wholesale level. The gross receipts tax is 8.1%, but is not assessed on diesel, biodiesel, or straight ethanol. The petroleum gross receipts earnings tax is capped at \$3 per gallon per SB 457 Conn. General Statute § 12-587(a) (2) enacted in 2012. The state is calculating the gross receipts tax on \$3 wholesale gasoline and not the amount in excess of \$3. With this \$3 per gallon cap, the maximum amount of the other fees would be 26.4 cpg and would be less when the price of gasoline falls below \$3 per gallon. Failure to cap the tax at \$3 per gallon would constitute a violation of the state price gouging statute. As of 7/1/20 the CT Petroleum Gross Receipts Tax is 10.75 cpg.
DE	23.00	0.00	23.00	41.40	22.00	0.00	22.00	46.40	An additional 0.9% gross receipts tax for the state hazardous substance cleanup fund is also assessed at the wholesale level after yearly exclusions are met. (Title 7: 9114). State tax rates set by Title 30, Delaware Code, Chapter 51.
DC	23.50	10.30	33.80	52.20	23.50	10.30	33.80	58.20	The 10/1/2013 notice that raised the gasoline tax to 28.8 cpg was rescinded. The gasoline rate remains at 23.5 cpg. The gasoline surcharge increased to 10.3 cpg on October 1, 2021.



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FL	4.00	39.55	43.55	61.95	4.00	32.37	36.37	60.77	"Other Taxes" column includes the state sales tax (14.5 cpg) which is indexed to the CPI; the average county option taxes; Inspection Fee (0.125 cpg); 9th-cent tax (up to 1.0 cpg); Local Option Tax (up to 6.0 cpg); Additional Local Option (up to 5.0 cpg); and, the SCETS (up to 8.3 cpg) along with the various state environmental import taxes which total 2.071 cpg. The gasoline total for Other Taxes and Fees represent a weighted average for Florida by county. The actual amount will depend on county where fuel is purchased.
GA	28.70	8.85	37.55	55.95	32.20	9.19	41.39	65.79	The Motor Fuels Tax rate is 29.1 cpg for gasoline and 32.6 cpg for diesel on 1/1/22. Motor fuel sales are exempted from the 4% state sales tax. HB170 passed in 2015 imposes a \$3.00 cap on the average retail sales price used to calculate the prepaid local tax rate. The local sales tax amount is included in "other taxes." This calculation uses the state average price for fuel and a weight average for the local sales tax rate and was updated on 1/1/22.
HI	16.00	35.69	51.69	70.09	16.00	36.41	52.41	76.81	Hawaii County revised its motor fuel tax rate as of 7/1/19. County level taxes are aggregated to a singular rate using a weighted average by population. Other taxes include additional county taxes and 0.1 cpg environmental response tax. Other taxes also include a sales tax amount based upon the 4% General Excise Tax (GET) rate and additional county GET surcharges weighted by population.
ID	32.00	1.00	33.00	51.40	32.00	1.00	33.00	57.40	"Other Taxes" column includes the 1 cpg Petroleum Clean Water Trust Fund Transfer Fee.



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IL	39.20	20.40	59.60	78.00	46.70	20.32	67.02	91.42	On 7/1/21 the state of Illinois raised its gas tax to 39.2 cpg and its diesel tax to 46.7 cpg. It also passed a provision to automatically raise the tax every July 1st by the rate of inflation recorded in March of that year, and not to exceed 1 cent. "Other Taxes" includes an Underground Storage Tank rate of .3 cpg and an Environmental Impact Fee rate of 0.8 cpg. Illinois exempts E85 and diesel blends of more than 10% biodiesel from sales taxes. The 20% sales tax exemption on E10 is no longer in effect. Other Taxes also includes a 1.1 cpg tax for underground storage tank fund, and other local sales and gasoline taxes. The state-wide sales tax is 6.25%, with some local sales taxes making it as high as 10%. Cook County collects 6 cpg, and Chicago 8 cpg which was raised by cpg under the 2021 budget. DuPage, Kane, Lake, and McHenry Counties impose a 4 cpg tax. Under the 7/1/19 tax increase these three counties, as well as the newly added counties of Lake and Will, are permitted to raise their county gas taxes to 8 cpg if needed. Any city of over 100,000 can also impose a tax of 1 cpg by referendum.
IN	32.00	17.79	49.79	68.19	53.00	1.00	54.00	78.40	Gasoline, diesel, and special fuels taxes increased 1.0 cpg on 7/1/20 due to legislation which calls for fuel tax rates to be raised 1.0 cpg through 2024. "Other Taxes" for gasoline includes the gasoline use tax calculated under Ind. Code Ann. § 6-2.5-3.5-15 and a 1 cpg inspection fee. The diesel surcharge was combined with the diesel excise tax on 7/1/18 and eliminated as a separate tax.
IA	30.00	0.00	30.00	48.40	32.50	0.00	32.50	56.90	Iowa tax on gasoline is subject to change each year on July 1st, based on percentage of ethanol sales compared to total motor fuel [gasoline] sold. On 7/1/20 the Iowa gasoline tax dropped to 30.0 cpg. For diesel, tax rate is subject to change each year on July 1st, based on percentage of biodiesel sales compared to total special fuel [diesel] sold.
KS	24.00	0.025	24.03	42.43	26.00	0.025	26.03	50.43	State excise tax amounts are a weighted average. Actual amount will depend on county where fuel is purchased. "Other Taxes" columns include 0.6 cpg petroleum storage tank fee and 2.1% sales tax on motor fuels wholesalers in localities that are part of the applicable area.



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KY	24.60	1.40	26.00	44.40	21.60	1.40	23.00	47.40	Excise tax includes 5.0 cpg supplemental highway user tax for gasoline. "Other Taxes" columns include 1.4 cpg collected for the petroleum storage tank environmental assurance fee. Supplemental highway user tax is 2.0 cpg for special fuels. Commercial carriers pay surtax via a quarterly report on gasoline and on special fuels.
LA	20.00	0.01	20.01	38.41	20.00	0.01	20.01	44.41	Other fees include a 0.00125 cpg petroleum products fee and a 0.008 cpg motor fuel delivery fee.
ME	30.00	0.01	30.01	48.41	31.20	0.01	31.21	55.61	The Maine Ground and Surface Waters Clean-up and Response Fund replaced the formerly separate Coastal and Inland Water and Groundwater Fund. The fee is 1.4 cpg for gasoline and .67 cpg for diesel.
MD	0.00	9.00	36.10	54.50	27.85	9.00	36.85	61.25	The Gasoline and diesel tax increased on 7/1/21 due to a change in the CPI. The Transportation Infrastructure Investment Act of 2013 indexed the motor fuel tax rates for all fuels, except aviation gasoline and turbine fuel to the annual change in the Consumer Price Index (CPI) and imposes a sales and use tax equivalent on all motor fuel, except aviation and turbine fuel. If there is a decline or no growth in the CPI, the motor fuel tax rates shall remain unchanged. The excise tax rate may not increase by more than 8% of the tax rate imposed in the previous year. The new law imposes a sales and use tax equivalent rate on motor fuel based on the average annual retail price of regular unleaded gasoline, excluding Federal and State taxes. The sales and use tax is 9.0 cpg as of 7/1/21.
MA	24.00	2.54	26.54	44.94	24.00	2.54	26.54	50.94	The UST Delivery Fee is 2.5395 cpg.
MI	27.17	18.00	45.17	63.57	27.17	19.99	47.16	71.56	The Michigan Department of Treasury issues Revenue Administrative Bulletins on prepaid sales tax amounts on fuel. The prepaid sales tax rates for the purchase or receipt of gasoline are 14.4 cpg and 15.7 cpg for diesel as of 7/1/21. Effective 1/1/22 an inflation-adjusted tax rate of 3.3% will be imposed on each gallon of motor fuel and alternative fuel under the Motor Fuel Tax Act ("MFTA"). "Other Taxes" columns include sales tax and 0.875 cpg for environmental regulation fee for refined petroleum fund.



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MN	28.50	2.10	30.60	49.00	28.50	2.10	30.60	55.00	"Other Taxes" column includes an inspection fee of 0.1 cpg and will (at times) include a clean up fee of 2.0 cpg depending upon the balance of environmental fund. According to the state department of revenue, the cleanup fee was applicable in 2017 only from January to April. In 2021 cleanup fee is in effect January, February, and March.
MS	18.00	0.79	18.79	37.19	18.00	0.40	18.40	42.80	Includes 0.4 cpg Environmental Protection Fee. In Hancock, Harrison and Jackson counties there is an additional 3.0 cpg Seawall tax on gasoline only.
MO	19.50	0.42	19.92	38.32	19.50	0.42	19.92	44.32	The motor fuel tax increased to 19.5 cpg for both gasoline and diesel effective 10/1/21. Additional increases will occur raising the tax to 22 cpg on 7/1/22, 24.5 cpg on 7/1/23, 27 cpg on 7/1/24, and 29.5 cpg on 7/1/25. "Other Taxes" column includes a Petroleum Inspection Fee in the amount of 3.5 cents per 50 gallons (.0007 per gallon) and the transport load fee in the amount of \$28.00 per 8,000 gallons (.0035 per gallon) which works out to 0.003 cpg. "Other taxes" do not capture the municipality gas taxes of Charleston (2.0 cpg on diesel), Matthews (1.0 cpg on gasoline and diesel), and Peculiar (1.0 cpg on gasoline and diesel).
MT	32.50	0.75	33.25	51.65	29.55	0.75	30.30	54.70	On 7/1/21 the Montana gasoline tax increased 0.5 cpg to 32.5 cpg and the diesel tax increased 0.1 cpg to 29.55 cpg. "Other taxes" includes a 0.75-cpg fee assessed at the pump to go toward the state cleanup fund.
NE	24.80	0.90	25.70	44.10	24.80	0.30	25.10	49.50	Nebraska's fuel tax rate is subject to change every six months and decreased by 2.9 cpg for both gasoline and diesel on 1/1/22. "Other Taxes" columns include 0.9 cpg release prevention fee for gasoline and 0.3 cpg release prevention fee for diesel and other fuels.
NV	23.00	27.48	50.48	68.88	27.00	1.56	28.56	52.96	"Other Taxes" columns include individual county taxes on gasoline, 0.75 cpg cleanup fee, and .055 cpg inspection fee. The January 2021 update now includes the Clark and Washoe additional county taxes based upon the producer price index (PPI) and consumer price index (CPI). These two taxes increased the overall Nevada motor fuel tax rate as a majority of the state's population reside in these two counties.



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NH	22.20	1.63	23.83	42.23	22.20	1.63	23.83	48.23	"Other Taxes" includes a 0.125 cpg fee for the Oil Pollution Control Fund and an Underground Storage Tank (UST) cleanup fund fee of 1.5 cpg.
NJ	10.50	40.20	50.70	69.10	13.50	44.20	57.70	82.10	On 10/1/20 the New Jersey Petroleum Products Gross Receipts Tax increased by 9.3 cpg resulting in a total gas tax of 40.2 cpg for gasoline and 44.2 cpg for diesel.
NM	17.00	1.88	18.88	37.28	21.00	1.88	22.88	47.28	"Other Taxes" columns include \$150 charge per 8,000 gallon load delivery fee which works out to an additional tax of 1.875 cpg.
NY	8.05	40.17	48.22	66.62	8.00	38.98	46.98	71.38	<p>"The petroleum business tax increased 0.7 cpg to 17.3 cpg for gasoline and increased 0.7 cpg to 15.55 cpg for diesel on 1/1/2022. The state imposes an 8 cpg motor and diesel fuel excise tax, with an additional .05 cpg petroleum testing fee on gasoline only. Other taxes include an average state sales tax rate adjusted based on population to reflect the MCTD region (8.75 cpg) and general region (8 cpg) tax.</p> <p>NY counties also apply sales taxes to fuel which can be a cpg or a % basis tax. Most counties impose a % based tax and "Other Taxes" reflects a 9.6 cpg addition of the blended local sales tax rates applied to the state average retail prices. Actual amount will depend on county where fuel is purchased."</p>
NC	38.50	0.25	38.75	57.15	38.50	0.25	38.75	63.15	Gasoline and diesel tax rate increased 2.4 cpg for the 1/1/22 - 12/31/22 tax period. "Other Taxes" columns include 0.25 cpg inspection tax. Effective January 1, 2021, North Carolina has implemented a "tax floor" which will prevent the gas tax rate in 2021 from falling below the 2020 rate (36.1 cpg), as it would have done automatically without legislative intervention due to the tax rate being indexed in part to energy inflation. The intent behind this policy was to recoup revenue given the pandemic's effect on road travel and fuel consumption.



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ND	23.00	0.00	23.00	41.40	23.00	0.00	23.00	47.40	"A special excise tax of 4 cpg is imposed on dyed diesel and other qualified special fuels sold for use in other than licensed vehicles. A special excise tax of 2% is imposed on the sale of LPG for use in other than licensed vehicles. LNG is exempt from the special excise tax of 4 cpg if used for an agricultural, industrial, or railroad purpose. Special excise tax is not imposed on these fuels if used for a qualified heating purpose. "
OH	38.50	0.01	38.51	56.91	47.00	0.01	47.01	71.41	Effective 07/01/19, the tax on gasoline is 38.5 cpg, up from 28 cpg, and the tax on diesel is 47 cpg, up from 28 cpg. This change was implemented under HB 62 of the 133rd General Assembly. For the period of 1/1/2022 – 3/31/2022, the state gas tax on regular gasoline includes a 0.01 cpg Petroleum Activity Tax (PAT) assessment on gasoline; as well as a 0.01 cpg PAT assessment on diesel fuel. The "other taxes" column rounds the increase to 0.01 cpg for both gasoline and diesel. The PAT is assessed on suppliers of motor fuel and is calculated at 0.65% of gross receipts, and collected at the terminal rack. The PAT replaced the Commercial Activity Tax (CAT) which was assessed on 0.26% of gross receipts
OK	19.00	1.00	20.00	38.40	19.00	1.00	20.00	44.40	"Other Taxes" columns include a 1 cpg per gallon UST fee.
OR	36.00	2.83	38.83	57.23	36.00	2.06	38.06	62.46	Oregon raised its motor fuel tax to 36 cpg on 1/1/20. "Other Taxes" columns include additional optional county gasoline (ranging from 1 to 3 cpg) and city gasoline and diesel taxes (ranging from 1 to 5 cpg). The city of Portland has passed a 10 cpg that went into effect on 1/1/2017.





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PA	0.00	58.70	58.70	77.10	0.00	75.20	75.20	99.60	The Transportation Funding Act 89 of 2013 eliminates the fixed diesel and gasoline excise tax. State law requires the Oil Company Franchise Tax (OCFT) to be calculated on a cpg equivalent basis and certified annually by the state Department of Revenue(DOR). In no case shall the average wholesale price be less than \$2.99 per gallon. As of 1/1/19 the PA tax rate for gasoline is 57.6 cpg/gallon and the tax rate for diesel is 74.1 cpg/gallon. "Other taxes" also includes 1.1 cpg UST fee collected by the Insurance Department paid by retailers on gasoline which is billed by the distributor at the time of delivery, and for diesel, which is billed annually by USTIF based on a 8.25 cpg multiplied by the size of the UST.
RI	34.00	1.00	35.00	53.40	34.00	1.00	35.00	59.40	Tax is indexed every two years. As of 7/1/19 the Rhode Island Department of Revenue Division of Taxation has increased the tax to 34 cpg. "Other Taxes" columns include a 1.0 cpg environmental protection regulatory fee of which 0.5 cpg goes to the UST program and 0.5 cpg goes to the public transportation authority.
SC	26.00	0.75	26.75	45.15	26.00	0.75	26.75	51.15	Gasoline and diesel tax increased 2 cpg from 24.0 cpg to 26.0 cpg 7/1/21. Future 2 cpg increases phased in annually until 2022 when final rate of 28 cpg is reached. "Other Taxes" columns include a 0.25 cpg inspection fee and 0.50 cpg environmental fee for UST cleanup. Assessed on all petroleum products at the wholesale level.
SD	28.00	2.00	30.00	48.40	28.00	2.00	30.00	54.40	"Other Taxes" columns include a 2.0 cpg tank inspection fee.
TN	26.00	1.40	27.40	45.80	27.00	1.40	28.40	52.80	Public Chapter 181, Sections 16 – 26 of the IMPROVE Act increases the gasoline, diesel, and alternative fuel tax rates over a three-year period beginning 7/1/18. New rates as of 7/1/19 are 26 cpg for gasoline and 27 cpg for diesel. "Other Taxes" columns include a 1.0 cpg special petroleum tax for gasoline and 0.4 cpg environmental assurance fee.
TX	20.00	0.00	20.00	38.40	20.00	0.00	20.00	44.40	--
UT	31.90	0.01	31.91	50.31	31.90	0.01	31.91	56.31	Effective 1/1/22 the motor fuel tax rate in Utah is 31.9 cpg for both gasoline and diesel, an increase of 0.5 cpg for both gasoline and diesel. "Other Taxes" is comprised of an Environmental Assurance Fee.



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VT	12.10	20.04	32.14	50.54	28.00	4.00	32.00	56.40	The Motor Fuel Transportation Infrastructure Assessment fee is 5.64 cpg and the MFTA fee is 13.40 cpg. Rate is determined by assessing 4% of the average retail price of the previous quarter and is in addition to the 12.1 cpg excise tax and 1 cpg licensing fee.
VA	26.20	8.20	34.40	52.80	27.00	8.30	35.30	59.70	The Virginia gasoline tax was raised to 26.2 cpg from 21.2 cpg and the diesel tax was raised to 27.0 cpg from 20.2 cpg on 7/1/21. "Other Taxes" columns include 0.6 cpg petroleum storage tank fee and the wholesale tax. As of 7/1/18 the Virginia government has converted the wholesale tax, formerly calculated as 2.1% of fuels sold in NoVA and Hampton Roads, into a regular cpg tax. The VA DMV has determined that for all wholesale tax regions the new cpg wholesale tax is 7.6 cpg for gasoline and 7.7 cpg for diesel. As of 7/1/20 the wholesale tax regions includes all of Virginia.
WA	49.40	0.00	49.40	67.80	49.40	0.00	49.40	73.80	"Other Taxes" Includes the 0.003 cpg Petroleum Products Tax.
WV	20.50	15.20	35.70	54.10	20.50	15.20	35.70	60.10	API adjusted variable diesel tax to 15.2 cpg from 11.7 cpg 10/1/17 to accurately reflect state law. Law states that the wholesale tax rate (11.7%) cannot fluctuate more than 10% from the previous year. For every gallon of gasoline sold, the state charges consumers a flat tax of 20.5 cpg, plus 5% of the average wholesale gasoline price.
WI	30.90	2.00	32.90	51.30	30.90	2.00	32.90	57.30	"Other Taxes" columns include 2-cpg petroleum inspection fee on gasoline and diesel.
WY	23.00	1.00	24.00	42.40	23.00	1.00	24.00	48.40	"Other Taxes" columns include 1 cpg for UST cleanup fund.
<b>U.S. avg</b>	<b>26.16</b>	<b>12.53</b>	<b>38.69</b>	<b>57.09</b>	<b>26.72</b>	<b>13.52</b>	<b>40.24</b>	<b>64.64</b>	Represents volume-weighted average

This report is intended to help consumers understand the "set costs" of a gallon of gasoline and which of the costs are from either from the various state taxes on a gallon of gasoline or federal taxes. Rates are rounded to the nearest hundredth decimal.

**Note:** For states with sales tax on fuel, price per gallon calculated based on AAA average prices for 1/1/2022.

Tax rates and or notes changed since last report: AL, DC, FL, GA, HI, LA, MI, MO, NE, NC, NY, OH, UT, VT.

**Note:** States that assess a percentage tax based on the price of gasoline rather than a straight cents-per-gallon rate are impacted the most.

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