

Gasoline Fuel Tax Rates as of January 2011 (cents)

State	Excise	Fee/Tax	Total	Notes
Alabama /1	16	2	18	Inspection fee
Alaska	8		8	
Arizona	18	1	19	/3 LUST Tax
Arkansas	21.5	0.3	21.8	Environmental fee
California	35.3		35.3	Sales tax additional /8
Colorado	22		22	
Connecticut	25		25	
Delaware	23		23	Plus 0.5% GRT
Florida /2	4	12.2	16.2	Sales tax added to excise /2
Georgia	7.5	10.1	17.6	Sales tax added to excise
Hawaii /1	17		17	Sales tax additional
Idaho	25	1	26	Clean water tax /7
Illinois /1	19	1.1	20.1	Sales tax add., env. & LUST fee /3
Indiana	18		18	Sales tax applicable /3
Iowa	21	1	22	Environmental fee
Kansas	24		24	
Kentucky	24.5	1.4	25.9	Environmental fee /4 /3
Louisiana	20		20	
Maine	29.5		29.5	/5
Maryland	23.5		23.5	
Massachusetts	21		21	
Michigan	19		19	Sales tax additional
Minnesota	27.5	2.1	29.6	Environmental & Inspect fee /5
Mississippi	18	0.4	18.4	Environmental fee
Missouri	17	0.3	17.3	Inspection fee
Montana	27		27	
Nebraska	26.4	0.9	27.3	Petroleum fee /5
Nevada /1	24	0.805	24.805	Inspection & cleanup fee
New Hampshire	18	1.625	19.625	Oil discharge cleanup fee
New Jersey	10.5	4	14.5	Petroleum fee
New Mexico	17	1.875	18.875	Petroleum loading fee
New York	8	17	25	Sales tax applicable, Petroleum Tax
North Carolina	32.5	0.25	32.75	/4 Inspection tax
North Dakota	23		23	
Ohio	28		28	Plus 3 cents commercial
Oklahoma	16	1	17	Environmental fee
Oregon /1	30		30	
Pennsylvania	12	19.2	31.2	Oil franchise tax
Rhode Island	32	1	33	LUST tax
South Carolina	16	0.75	16.75	Inspection fee & LUST tax
South Dakota /1	22	2	24	Inspection fee
Tennessee /1	20	1.4	21.4	Petroleum Tax & Environmental Fee
Texas	20		20	
Utah	24.5		24.5	
Vermont	19	5.98	24.98	Cleanup Fee & Trans. Fee
Virginia /1	17.5		17.5	/6
Washington /8	37.5		37.5	0.5% privilege tax
West Virginia	20.5	11.7	32.2	Sales tax added to excise
Wisconsin	30.9	2	32.9	Petroleum Inspection fee
Wyoming	13	1	14	License tax
Dist. of Columbia	20		20	
Federal	18.3	0.1	18.4	/7 LUST tax

SOURCE: Federation of Tax Administrators, Federal Highway Administration

States in bold have variable gas tax rates.

/1 Tax rates do not include local option taxes. In AL, 1 - 3 cents; HI, 8.8 to 18.0 cent; IL, 5 cents in Chicago and 6 cents in Cook county (gasoline only); NV, 4.0 to 9.0 cents; OR, 1 to 3 cents; SD and TN, one cent; and VA 2%.

/2 Local taxes for gasoline and gasohol vary from 12.6 cents to 18.6 cents. Plus a 2.2 cent per gallon pollution tax.

/3 Carriers pay an additional surcharge equal to AZ-8 cents, IL-12.3 cents (g) 13.5 cents (d), IN-11 cents, KY-2% (g) 4.7% (d).

/4 Tax rate is based on the average wholesale price and is adjusted quarterly. The actual rates are: KY, 9%; and NC, 17.5¢ + 7%.

/5 Portion of the rate is adjustable based on maintenance costs, sales volume, cost of fuel to state government, or inflation.

/6 Large trucks pay an additional 3.5 cents.

/7 Tax rate is reduced by the percentage of ethanol used in blending (reported rate assumes the max. 10% ethanol).

/8 California Gasoline subject to 2.25% sales tax. Diesel tax rate will decrease to 13.6¢ and sales tax rate will increase to 9%. Sales tax prepayment rates are not included above.