

State Excise Taxes on Gasoline and Diesel as of 04/01/03*

State	Gasoline Excise Tax	Effective date	Diesel Excise Tax	Effective date	Bold indicates notable provisions. Notes (cpg = cents per gallon) (UST = underground storage tank)
Alabama	18.30	06/01/92	19.30	06/01/92	Includes 2 cpg inspection fee. Counties can levy up to 5 cpg with approval of the state Legislature. Cities can levy additional taxes with city council approval. Includes a 0.3 cpg (approx.) UST/AST Trust Fund fee at the wholesale level.
Alaska	8.00	07/01/61	8.00	07/01/61	There is a .06 per gallon tax credit for gasohol used during a mandated control period in a CO non-attainment area. The motor fuel tax rate for marine use is 5 cents/gallon; aviation gas is 4.7 cents/gallon; and jet fuel is 3.2 cents/gallon.
Arizona	19.00	07/01/90	19.00	07/01/00	Includes a 1 cpg UST tax. A truck with more than two axles or over 26,000 pounds pays an additional 9 cpg on diesel.
Arkansas	21.70	09/01/01	22.70	09/01/01	Includes a .2 cpg environmental assurance fee assessed at the wholesale level for UST fund.
California	19.20	01/01/94	19.20	01/01/94	Plus 7% sales tax applied to sales price including federal and state motor fuel taxes. Includes 1.2 cpg state UST fee. Plus local sales taxes.
Colorado	22.00	01/01/91	20.50	01/01/92	
Connecticut	25.00	07/01/00	26.00	08/01/02	Plus 5% gross earnings tax collected at wholesale. Diesel tax increased 8 cents per gallon 8/1/02.
Delaware	23.00	01/01/95	22.00	01/01/95	Rates are variable, adjusted annually. Plus .5% GRT.
Dist. of Columbia	20.00	10/01/94	20.00	10/01/94	
Florida	14.10	01/01/03	26.70	01/01/03	Rates are variable, adjusted annually based on the consumer price index, increased by .2 cpg 1/1/2003 for gasoline and .3 cpg for diesel. Does not include an up to 5 cpg tax that varies by county for environmental inspection purposes. Does not include additional 0 to 17.6 cpg local option tax portion. Statewide sales and excise tax is 14.1 cents per gallon for gasoline and 26.7 cpg for diesel.
Georgia	7.50	07/01/71	7.50	07/01/71	Plus 4% sales tax. (i.e. sales tax is added to sales including federal gas tax)
Hawaii	16.12	07/01/91	16.12	07/01/91	Plus 4% sales tax applied to sales price excluding federal and state fuel tax; plus additional county taxes of 8.8 to 16.5 cpg. Includes a 0.12 cpg environmental response tax.
Idaho	26.00	04/01/96	26.00	04/01/96	Includes a 1 cpg per gallon clean water fee.
Illinois	19.00	01/01/90	21.50	01/01/90	Plus 6.25% sales tax; plus a .3 % tax for UST fund, plus other local sales and gasoline taxes. Diesel fuel taxes are 27.5 cpg for commercial highway users.
Indiana	18.00	01/01/03	16.00	04/01/88	Plus 6% sales tax and 0.008 per gallon inspection fee. For diesel, there is an 11 cpg surcharge paid on a quarterly self-reporting basis.
Iowa	20.10	01/01/01	22.50	01/01/89	Plus 1% environmental protection tax.
Kansas	24.00	07/01/02	26.00	07/01/02	Includes a 1 cpg environmental fee.
Kentucky	21.40	07/15/94	15.40	07/15/94	Rates are variable, based on 9% of the average wholesale price of gasoline with minimum price of \$1.11 or 10 cpg. In addition, included is a supplemental highway user tax of 5 cpg for gasoline and 2 cpg for special fuels. Includes a 1.4 cpg UST fee. Commercial carriers pay surtax via a quarterly report of 2.2 cpg on gasoline and 5.2 cpg on special fuels.
Louisiana	20.00	01/01/90	20.00	01/01/90	
Maine	23.45	08/01/99	23.67	08/01/99	Portion of rates are variable. Includes 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; and includes 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 in 2003.
Maryland	23.50	05/01/92	24.25	07/01/93	
Massachusetts	23.50	04/01/03	23.50	04/01/03	Rates are variable adjusted quarterly. Includes 2.5 cpg UST fund tax. UST tax increased from .5 cpg on 4/1/03.
Michigan	19.88	08/01/97	15.00	01/01/84	Plus 6% sales tax applied to sales price including federal fuel tax except when used in a for-hire passenger vehicle with a capacity of ten or more. Includes 0.875 cpg for environmental regulation fee for UST fund. All diesel users pay 15 cpg at the pump.
Minnesota	20.00	05/01/88	20.00	05/01/88	Plus periodic 2 cpg UST cleanup fee at wholesale level which fluctuates depending on the fund balance. This was reimposed beginning 11/1/02 and will continue through February 2003.
Mississippi	18.40	07/01/93	18.40	07/01/93	Includes a 0.4 cpg Environmental Protection Fee. In Hancock, Harrison and Jackson counties there is an additional 3 cpg Seawall tax.
Missouri	17.00	04/01/96	17.00	04/01/96	Plus allowed local option taxes. Governor signed legislation in 2002 that included removal of the 2008 expiration date of the 6 cpg temporary gasoline tax increase adopted by voters in 1992.
Montana	27.75	07/01/94	28.50	07/01/94	Plus allowed local option taxes. Includes 0.75 cpg fee assessed at the pump to go toward the state cleanup fund.

Nebraska	25.80	01/01/03	25.80	01/01/03	Rates are variable with a 12.5-cent base plus 12.1 cpg variable rate. Includes a 0.9 cpg release prevention fee for gasoline and includes a 0.3 cpg release prevention fee for diesel and other fuels. Tax rate increased from 24.5 cpg on 1/1/03.
Nevada	25.30	01/01/97	28.30	01/01/97	Plus up to 10 cpg county tax on gasoline. Includes a 0.75 cpg cleanup fee, and includes .055 cpg inspection fee.
New Hampshire	22.60	07/01/95	22.60	07/01/95	Includes a 0.1 cpg for oil pollution control fund, 1.5 cpg for UST cleanup fund, 1 cpg for AST and bulk storage fund, and 2 cpg for fuel oil and bulk fuel oil
New Jersey	14.50	07/01/88	17.50	07/01/88	Rate includes a 4 cpg Petroleum Products Gross Receipts Tax.
New Mexico	18.90	10/01/00	19.90	10/01/00	Rate includes a 1.875 cpg loading fee. Effective 7/1/2003 the tax drops to 16
New York	29.65	01/01/03	28.75	01/01/03	Plus 4% sales tax applied to sales price including federal fuel tax that is a 7.3 cpg prepaid sales tax (6.3 cpg prepaid sales tax on gasoline upstate and 7.9 cpg downstate for a statewide volume-weighted average of 7.3 cpg). Rates are variable, adjusted semiannually. Includes a 8 cpg excise tax, a 14 cpg (12.25 cpg for diesel) Petroleum Business Tax. 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. Rate includes a spill tax of 0.3 cpg and a petroleum testing fee of 0.05 cpg.
North Carolina	23.65	01/01/03	23.65	01/01/03	Rates are variable, adjusted semiannually and consist of a 17.5 cpg base 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). Includes 0.25 cpg inspection tax. The rate increased from 22.1 to 23.4 cents per gallon for the period 1/1/03 to 6/30/03.
North Dakota	21.00	07/01/99	21.00	07/01/99	
Ohio	22.00	07/01/93	22.00	07/01/93	Diesel taxes are 3 cpg more for commercial vehicles.
Oklahoma	17.00	07/01/89	14.00	07/01/89	Includes a 1 cpg per gallon UST fee.
Oregon	24.00	01/01/00	24.00	01/01/00	Rates do not include a 1 to 3 cpg local option tax.
Pennsylvania	26.90	01/01/03	30.80	01/01/03	Portion of rates are variable, adjusted annually which is the oil company franchise tax now at 13.9 cpg on liquid fuels (primarily gasoline) and 18.8 cpg on other fuels (primarily diesel). Includes a 1 cpg fee on gasoline going into USTs. (The oil company franchise tax rate decreased from 26.6 cpg for gasoline and 31.8 cpg for diesel on 1/1/03.)
Rhode Island	31.00	07/01/02	31.00	07/01/02	Rates are variable, adjusted quarterly. Includes a 3 cpg wholesale distributor tax and a 1 cent per gallon environmental protection regulatory fee for UST program. Tax increased 2 cpg on 7/1/02.
South Carolina	16.75	01/01/89	16.75	01/01/89	Rate does not include allowed local option taxes. Includes a 0.25 cpg inspection fee for inspection program and includes a 0.50 cpg environmental fee for UST cleanup. Assessed on all petroleum products at the wholesale level.
South Dakota	24.00	04/01/99	24.00	04/01/99	Includes a 2 cpg through-Put tax on distributors.
Tennessee	21.40	04/01/89	18.40	04/01/90	Includes a 1 cpg special petroleum tax for gasoline and 0.4 cpg environmental assurance fee.
Texas	20.00	10/01/91	20.00	10/01/91	
Utah	24.50	07/01/97	24.50	07/01/97	Rate does not include a .25 cpg voluntary fee for UST fund.
Vermont	20.00	08/01/97	26.00	07/01/00	Rate includes 1 cpg license fee for UST fund.
Virginia	18.10	07/01/92	16.60	07/01/92	Plus a 2% sales tax on motor fuels in localities that are part of the Northern Virginia Transportation District (mass transit district), includes a 0.6 cpg petroleum storage tank fee, plus trucks over 26,000 pounds pay 3.5 cpg
Washington	23.00	04/01/91	23.00	04/01/91	.5% privilege tax - details not reported
West Virginia	25.35	01/01/01	25.35	01/01/01	Rates are variable adjusted annually which includes a 5% variable wholesale tax, presently 4.85 cpg, based on statewide average wholesale price of gasoline with a minimum price of \$0.97 per gallon.
Wisconsin	31.50	04/01/03	31.50	04/01/03	Rates are variable adjusted annually on 4/1. Rates are calculated by multiplying the current rate by an inflation factor (annual change in the consumer price index). Includes 3 cpg oil inspection fee on gasoline and diesel. Gasoline and diesel tax increased 0.4 cpg on 4/1/03.
Wyoming	14.00	07/01/98	14.00	07/01/98	Includes base rate of 13 cpg, includes a 1 cpg to the environmental cleanup costs. License tax - details not reported.
Average	21.11	04/14/95	21.45	11/06/94	
Federal Tax	18.40	10/01/97	24.40	10/01/97	

*Sources: "State Motor Fuel Tax Rates," 4/1/03, American Petroleum Institute, <http://api-ec.api.org/filelibrary/ACF50.pdf>; "Tax Rates on Motor Fuel - March 2002," US Department of Transportation, Federal Highway Administration www.fhwa.dot.gov/ohim/mmfr/dec01/mf121t1201.htm; "State Motor Fuel Tax Rates" January 1, 2003, Federation of Tax Administrators, February 2003; "Federal and State Motor Gasoline Taxes" US Department of Energy, Energy Information Administration, January 1, 2003, http://www.eia.doe.gov/pub/oil_gas/petroleum/data_publications/petroleum_marketing_annual/historical/2001/pdf/enote.pdf.
Compiled by Clark Asay, Office of Legislative Research and General Counsel, 04/28/03
Additional Note - In order to ensure the accuracy of the information presented four different source documents were used and in several cases phone calls were made to the states. However accuracy when comparing state tax rates is extremely difficult due to the complexity of each state's tax schemes and the level of detail reported by each state.