

ALABAMA



Alabama Gasoline

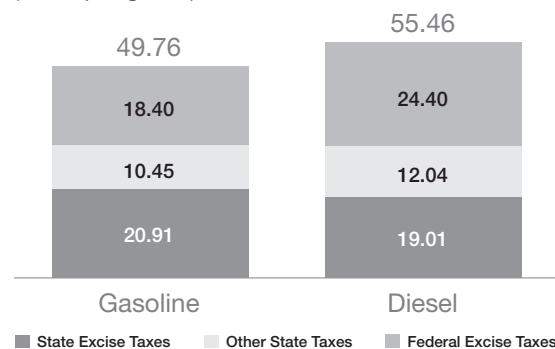
16.00	State Excise Tax
4.95	Other State Taxes/Fees
20.95	Total State Taxes/Fees
39.35	Total State plus Federal Excise Taxes (@ 18.4 cpg)

Alabama Diesel

19.00	State Excise Tax
2.92	Other State Taxes/Fees
21.92	Total State Taxes/Fees
46.32	Total State plus Federal Excise Taxes (@ 24.4 cpg)

National Average

(cents per gallon)



Notes

“Other Taxes” 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 approx. 2 cpg on both gasoline and diesel. An additional 2 cpg inspection fee applied to gasoline only is also included. The Alabama Terminal Excise Tax Act which imposes a tax at the terminal rack or when the fuel is imported into the state took effect 10/1/2012.

-- Click here for [Alabama Fuel Tax Information](#)



To find out more,
visit www.api.org/tax

ALASKA



Alaska Gasoline

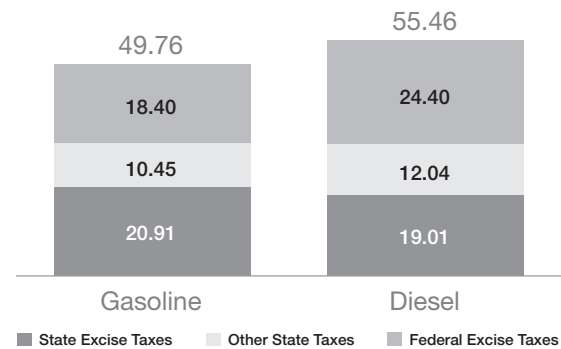
8.00	State Excise Tax
4.40	Other State Taxes/Fees
12.40	Total State Taxes/Fees
30.80	Total State plus Federal Excise Taxes (@ 18.4 cpg)

Alaska Diesel

8.00	State Excise Tax
4.70	Other State Taxes/Fees
12.70	Total State Taxes/Fees
37.10	Total State plus Federal Excise Taxes (@ 24.4 cpg)

National Average

(cents per gallon)



Notes

“Other Taxes” include the 1.1% weighted average sales tax of all cities and boroughs.

-- Click here for [Alaska Fuel Tax Information](#)



To find out more,
visit www.api.org/tax

ARIZONA



Arizona Gasoline

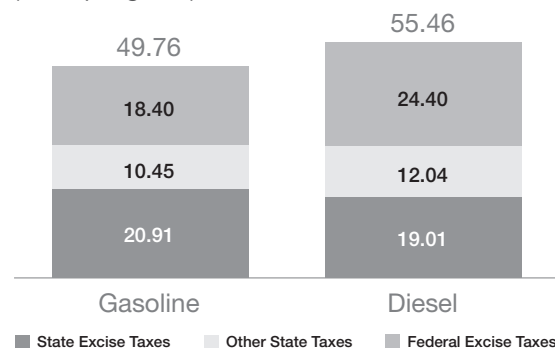
18.00	State Excise Tax
1.00	Other State Taxes/Fees
19.00	Total State Taxes/Fees
37.40	Total State plus Federal Excise Taxes (@ 18.4 cpg)

Arizona Diesel

26.00	State Excise Tax
1.00	Other State Taxes/Fees
27.00	Total State Taxes/Fees
51.40	Total State plus Federal Excise Taxes (@ 24.4 cpg)

National Average

(cents per gallon)



Notes

“Other Taxes” columns include a 1.0 cpg UST tax. The fuel tax on diesel remains at 19.0 cpg for light and exempt vehicles, but is set at 27.0 cpg if used to propel a truck with more than two axels or with a declared gross weight over 26,000 pounds.

-- Click here for [Arizona Fuel Tax Information](#)



To find out more,
visit www.api.org/tax

ARKANSAS



Arkansas Gasoline

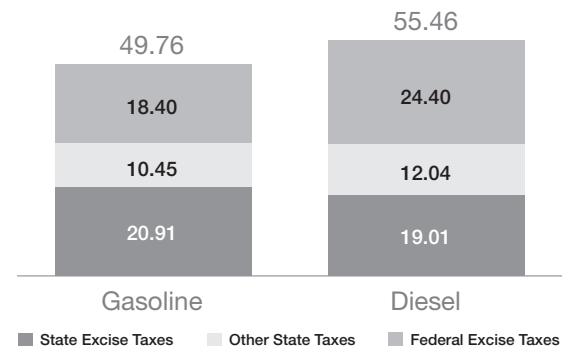
21.50	State Excise Tax
0.30	Other State Taxes/Fees
21.80	Total State Taxes/Fees
40.20	Total State plus Federal Excise Taxes (@ 18.4 cpg)

Arkansas Diesel

22.50	State Excise Tax
0.30	Other State Taxes/Fees
22.80	Total State Taxes/Fees
47.20	Total State plus Federal Excise Taxes (@ 24.4 cpg)

National Average

(cents per gallon)



Notes

Plus 0.3 cpg environmental assurance fee assessed at the wholesale level for underground storage tank fund.

-- Click here for [Arkansas Fuel Tax Information](#)



To find out more,
visit www.api.org/tax

CALIFORNIA



California Gasoline

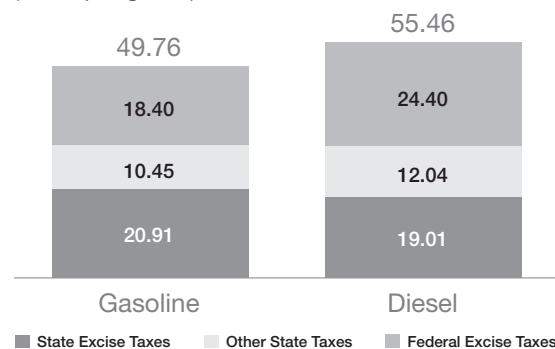
39.50	State Excise Tax
12.97	Other State Taxes/Fees
52.47	Total State Taxes/Fees
70.87	Total State plus Federal Excise Taxes (@ 18.4 cpg)

California Diesel

10.00	State Excise Tax
41.06	Other State Taxes/Fees
51.06	Total State Taxes/Fees
75.48	Total State plus Federal Excise Taxes (@ 24.4 cpg)

National Average

(cents per gallon)



Notes

Effective 7/1/13 the excise tax for motor fuel increased 3.5 cpg to 39.5 cpg. For diesel fuel, the tax rate remains at 10.0 cpg and the applicable sales and use tax remains at 9.67% in addition to certain district taxes. Sales tax rates applied are a weighted average based on county population. A 2.0 cpg state UST fee is also included.

-- Click here for [California Fuel Tax Information](#)



To find out more,
visit www.api.org/tax

COLORADO



Colorado Gasoline

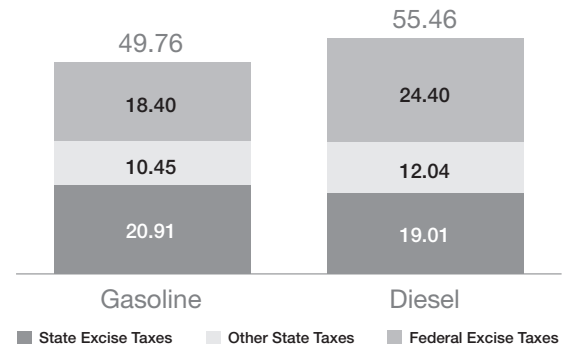
22.00	State Excise Tax
0.00	Other State Taxes/Fees
22.00	Total State Taxes/Fees
40.40	Total State plus Federal Excise Taxes (@ 18.4 cpg)

Colorado Diesel

20.50	State Excise Tax
0.00	Other State Taxes/Fees
20.50	Total State Taxes/Fees
44.90	Total State plus Federal Excise Taxes (@ 24.4 cpg)

National Average

(cents per gallon)



Notes

-- Click here for [Colorado Fuel Tax Information](#)



To find out more,
visit www.api.org/tax

CONNECTICUT



Connecticut Gasoline

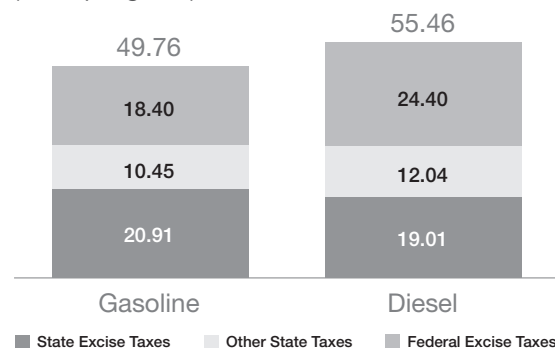
25.00	State Excise Tax
24.30	Other State Taxes/Fees
49.30	Total State Taxes/Fees
67.70	Total State plus Federal Excise Taxes (@ 18.4 cpg)

Connecticut Diesel

54.90	State Excise Tax
0.00	Other State Taxes/Fees
54.90	Total State Taxes/Fees
79.30	Total State plus Federal Excise Taxes (@ 24.4 cpg)

National Average

(cents per gallon)



Notes

“Other Taxes” column for gasoline includes gross receipts earnings tax collected at the wholesale level. The gross receipts tax increased on 7/1/13 to 8.1%, but is not assessed on diesel, biodiesel, or straight ethanol. The petroleum gross receipts earnings tax was capped at \$3 per gallon per SB 457 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 \$3.00 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 \$3.00 per gallon. Failure to cap the tax at \$3/ gallon would constitute a violation of the state price gouging statute. Diesel tax is adjusted annually and increased 3.7 cpg on 7/1/2013. -- Click here for [Connecticut Fuel Tax Information](#)



To find out more,
visit www.api.org/tax

DELAWARE



Delaware Gasoline

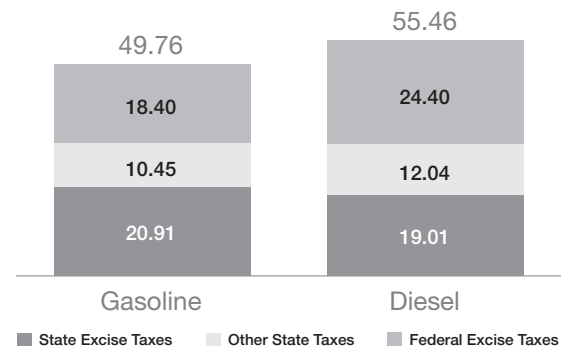
23.00	State Excise Tax
0.00	Other State Taxes/Fees
23.00	Total State Taxes/Fees
41.40	Total State plus Federal Excise Taxes (@ 18.4 cpg)

Delaware Diesel

22.00	State Excise Tax
0.00	Other State Taxes/Fees
22.00	Total State Taxes/Fees
46.40	Total State plus Federal Excise Taxes (@ 24.4 cpg)

National Average

(cents per gallon)



Notes

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).

-- Click here for [Delaware Fuel Tax Information](#)



To find out more,
visit www.api.org/tax

DISTRICT OF COLUMBIA



DC Gasoline

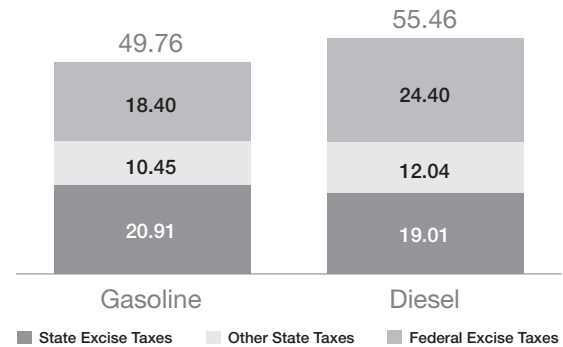
28.80	State Excise Tax
0.00	Other State Taxes/Fees
28.80	Total State Taxes/Fees
47.20	Total State plus Federal Excise Taxes (@ 18.4 cpg)

DC Diesel

23.50	State Excise Tax
0.00	Other State Taxes/Fees
23.50	Total State Taxes/Fees
47.90	Total State plus Federal Excise Taxes (@ 24.4 cpg)

National Average

(cents per gallon)



Notes

Effective 10/1/13, the District implemented gasoline tax equal to 8.0% of the average wholesale price of a gallon of regular unleaded gasoline. The rate for the period 10/1/13 through 3/31/14 is 28.8 cpg. The average wholesale price will be calculated for adjustment twice a year and in no case shall the price computed be less than \$2.94.

-- Click here for [District of Columbia Fuel Tax Information](#)



To find out more,
visit www.api.org/tax

FLORIDA



Florida Gasoline

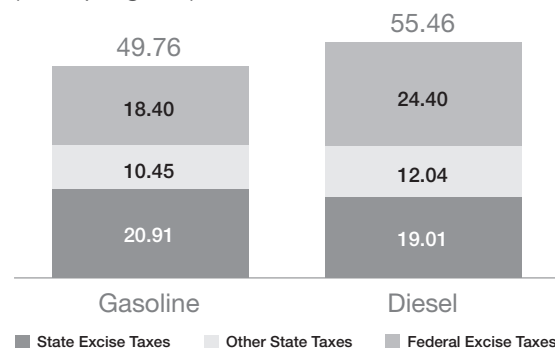
4.00	State Excise Tax
32.03	Other State Taxes/Fees
36.03	Total State Taxes/Fees
54.43	Total State plus Federal Excise Taxes (@ 18.4 cpg)

Florida Diesel

4.00	State Excise Tax
28.37	Other State Taxes/Fees
32.37	Total State Taxes/Fees
56.77	Total State plus Federal Excise Taxes (@ 24.4 cpg)

National Average

(cents per gallon)



Notes

“Other Taxes” column includes the state sales tax (0.131 cpg) which is indexed to the CPI and increased 0.002 cpg. The “Other Taxes” also include the average of county option taxes: Inspection Fee (.00125), 9th-cent tax (up to 0.01 cpg), Local Option Tax (up to 0.06 cpg), Additional Local Option (up to \$0.05), and the State Comprehensive Enhanced Transportation System Tax (up to \$0.072). The SCETS tax is indexed to the CPI. Various state environmental import taxes total 2.071 cpg. Figure for Other Taxes and Fees represent a weighted average for Florida by county. Actual amount will depend on county where fuel is purchased.

-- Click here for [Florida Fuel Tax Information](#)



To find out more,
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GEORGIA



Georgia Gasoline

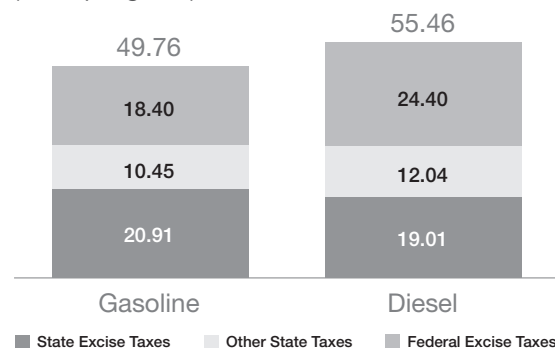
7.50	State Excise Tax
20.95	Other State Taxes/Fees
28.45	Total State Taxes/Fees
46.85	Total State plus Federal Excise Taxes (@ 18.4 cpg)

Georgia Diesel

7.50	State Excise Tax
24.47	Other State Taxes/Fees
31.97	Total State Taxes/Fees
56.37	Total State plus Federal Excise Taxes (@ 24.4 cpg)

National Average

(cents per gallon)



Notes

“Other Taxes” include sales taxes of 4% applied to stated average prices published by the state every six months. The stated prices effective 1/1/2013 are \$2.989 for gasoline and \$3.626 for diesel. “Other Taxes” also include a local sales tax that is comprised of county and city cpg taxes weighted by population.

-- Click here for [Georgia Fuel Tax Information](#)



To find out more,
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HAWAII



Hawaii Gasoline

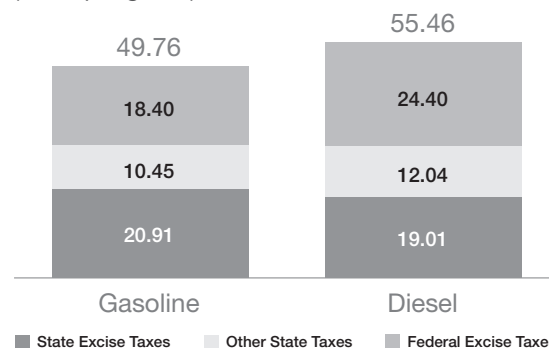
17.00	State Excise Tax
32.11	Other State Taxes/Fees
49.11	Total State Taxes/Fees
67.51	Total State plus Federal Excise Taxes (@ 18.4 cpg)

Hawaii Diesel

17.00	State Excise Tax
35.47	Other State Taxes/Fees
52.47	Total State Taxes/Fees
76.87	Total State plus Federal Excise Taxes (@ 24.4 cpg)

National Average

(cents per gallon)



Notes

“Other Taxes” includes additional county taxes and 0.1 cpg environmental response tax. For diesel sales, “Other Taxes” also include a sales tax amount based upon the 4% General Excise Tax (GET) rate.

-- Click here for [Hawaii Fuel Tax Information](#)



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IDAHO



Idaho Gasoline

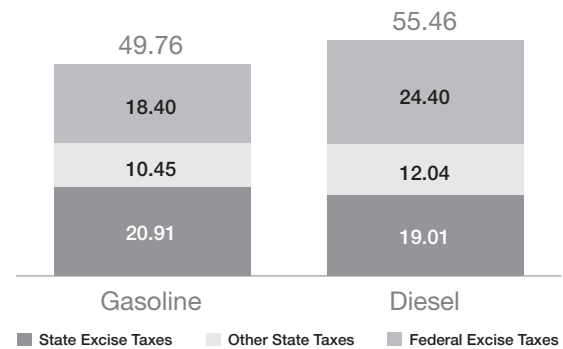
25.00	State Excise Tax
0.00	Other State Taxes/Fees
25.00	Total State Taxes/Fees
43.40	Total State plus Federal Excise Taxes (@ 18.4 cpg)

Idaho Diesel

25.00	State Excise Tax
0.00	Other State Taxes/Fees
25.00	Total State Taxes/Fees
49.40	Total State plus Federal Excise Taxes (@ 24.4 cpg)

National Average

(cents per gallon)



Notes

-- Click here for [Idaho Fuel Tax Information](#)



To find out more,
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ILLINOIS



Illinois Gasoline

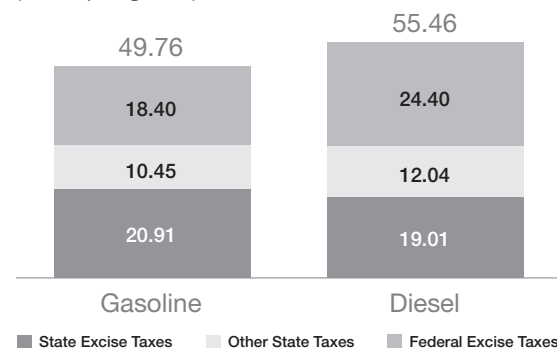
19.00	State Excise Tax
20.10	Other State Taxes/Fees
39.10	Total State Taxes/Fees
57.50	Total State plus Federal Excise Taxes (@ 18.4 cpg)

Illinois Diesel

21.50	State Excise Tax
22.60	Other State Taxes/Fees
44.10	Total State Taxes/Fees
68.50	Total State plus Federal Excise Taxes (@ 24.4 cpg)

National Average

(cents per gallon)



Notes

Illinois has sales tax incentives for ethanol and biodiesel exempting E85 and diesel blends of more than 10% biodiesel from sales taxes. It also allows E10 and biodiesel blends of 2-10% to receive an exemption of 20% off the sales tax. The state-wide sales tax is 6.25%, with some local sales taxes making it as high as 10%. The sales tax exemption for biodiesel is set to expire at the end of 2018. "Other Taxes" columns include 6.25% sales tax calculated off the retail price less federal and state excise taxes. The columns also include a \$0.011 per gallon tax for underground storage tank fund, and other local sales and gasoline taxes.

-- Click here for [Illinois Fuel Tax Information](#)



To find out more,
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INDIANA



Indiana Gasoline

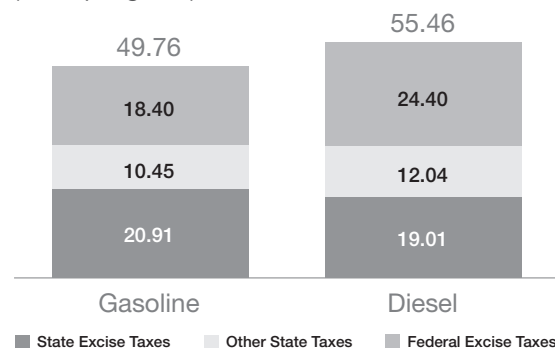
18.00	State Excise Tax
20.69	Other State Taxes/Fees
38.69	Total State Taxes/Fees
57.09	Total State plus Federal Excise Taxes (@ 18.4 cpg)

Indiana Diesel

16.00	State Excise Tax
33.81	Other State Taxes/Fees
49.81	Total State Taxes/Fees
74.21	Total State plus Federal Excise Taxes (@ 24.4 cpg)

National Average

(cents per gallon)



Notes

“Other Taxes” columns include 7% sales tax (which is included on the retail price less federal and state excise taxes as a 6.54% multiplier) and \$0.01 per gallon inspection fee. For diesel, there is an additional 11 cpg surcharge paid on a quarterly self-reporting basis.

-- Click here for [Indiana Fuel Tax Information](#)



To find out more,
visit www.api.org/tax

IOWA



Iowa Gasoline

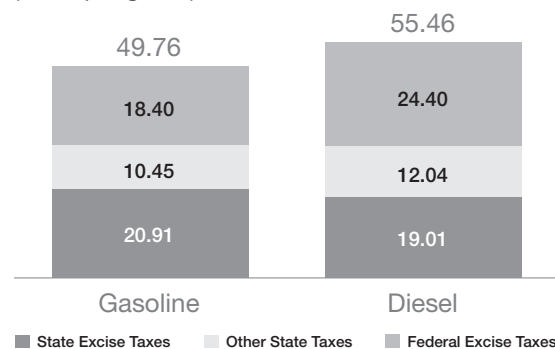
21.00	State Excise Tax
1.00	Other State Taxes/Fees
22.00	Total State Taxes/Fees
40.40	Total State plus Federal Excise Taxes (@ 18.4 cpg)

Iowa Diesel

22.50	State Excise Tax
1.00	Other State Taxes/Fees
23.50	Total State Taxes/Fees
47.90	Total State plus Federal Excise Taxes (@ 24.4 cpg)

National Average

(cents per gallon)



Notes

“Other Taxes” columns include 1 cpg UST fee. Iowa tax on gasoline is based on percentage of ethanol sales compared to total motor fuel [gasoline] sold. Rate of 21 cpg has been in effect since 7/1/2008 as the percentage of ethanol blended gasoline sold during the previous calendar year remained in the 70-75 percent range. The current rate will remain in effect until 7/1/14.

-- Click here for [Iowa Fuel Tax Information](#)



To find out more,
visit www.api.org/tax

KANSAS



Kansas Gasoline

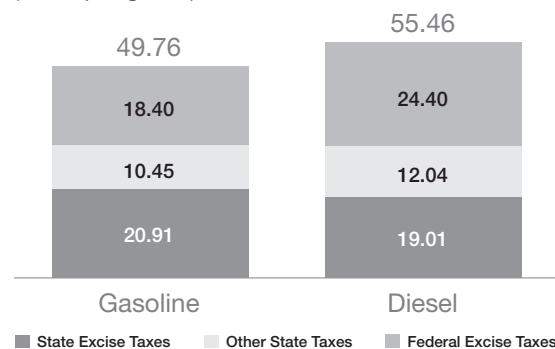
24.00	State Excise Tax
1.00	Other State Taxes/Fees
25.00	Total State Taxes/Fees
43.40	Total State plus Federal Excise Taxes (@ 18.4 cpg)

Kansas Diesel

26.00	State Excise Tax
1.00	Other State Taxes/Fees
27.00	Total State Taxes/Fees
51.40	Total State plus Federal Excise Taxes (@ 24.4 cpg)

National Average

(cents per gallon)



Notes

“Other Taxes” columns include 1 cpg environmental fee and 0.03 cpg petroleum products inspection fee. Petroleum Products Inspection Fee is \$0.015 per barrel per K.A.S. 55-55-426.

-- Click here for [Kansas Fuel Tax Information](#)



To find out more,
visit www.api.org/tax

KENTUCKY



Kentucky Gasoline

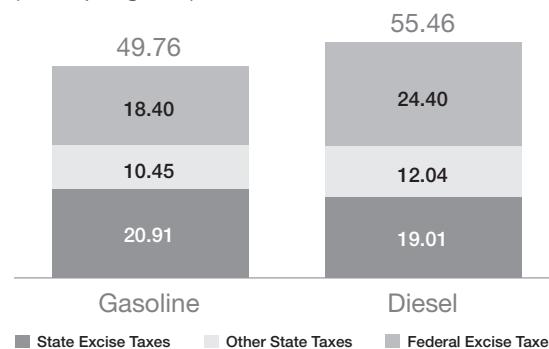
30.90	State Excise Tax
1.40	Other State Taxes/Fees
32.30	Total State Taxes/Fees
50.70	Total State plus Federal Excise Taxes (@ 18.4 cpg)

Kentucky Diesel

27.90	State Excise Tax
1.40	Other State Taxes/Fees
29.30	Total State Taxes/Fees
53.70	Total State plus Federal Excise Taxes (@ 24.4 cpg)

National Average

(cents per gallon)



Notes

Variable rate of tax increased from 28.5 cpg to 30.9 cpg for gasoline and from 25.5 cpg to 27.9 cpg for diesel effective 1/1/2014. The motor fuels excise tax base rate is indexed to the average wholesale price not to exceed 10% of the average wholesale price at the close of the previous fiscal year. Excise tax includes 5.0 cpg supplemental highway user tax for gasoline. "Other Taxes" columns include 1.4 cpg collected for the petroleum 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.

-- Click here for [Kentucky Fuel Tax Information](#)



To find out more,
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LOUISIANA



Louisiana Gasoline

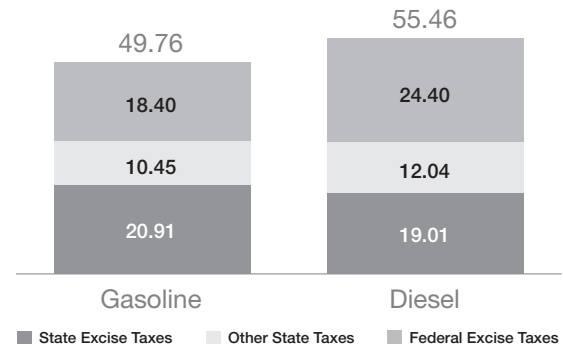
20.00	State Excise Tax
0.00	Other State Taxes/Fees
20.00	Total State Taxes/Fees
38.40	Total State plus Federal Excise Taxes (@ 18.4 cpg)

Louisiana Diesel

20.00	State Excise Tax
0.00	Other State Taxes/Fees
20.00	Total State Taxes/Fees
44.40	Total State plus Federal Excise Taxes (@ 24.4 cpg)

National Average

(cents per gallon)



Notes

-- Click here for [Louisiana Fuel Tax Information](#)



To find out more,
visit www.api.org/tax

MAINE



Maine Gasoline

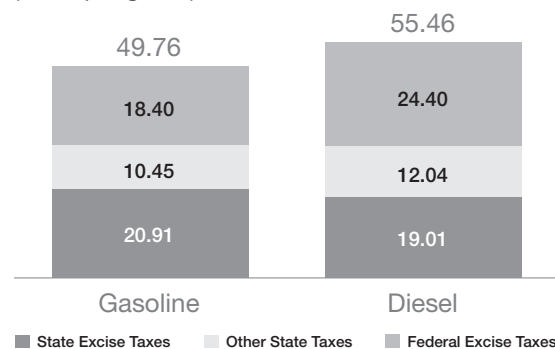
30.00	State Excise Tax
1.50	Other State Taxes/Fees
31.50	Total State Taxes/Fees
49.90	Total State plus Federal Excise Taxes (@ 18.4 cpg)

Maine Diesel

31.20	State Excise Tax
1.50	Other State Taxes/Fees
32.70	Total State Taxes/Fees
57.10	Total State plus Federal Excise Taxes (@ 24.4 cpg)

National Average

(cents per gallon)



Notes

“Other Taxes” columns include for gasoline: 0.07 cpg for Coastal and Inland Water fund, 1.38 cpg for Groundwater Fund and 40 cpg/10,000 gallons for Petroleum Market Share Act. “Other Taxes” columns include for diesel: 0.07 cpg for Coastal and Inland Water Fund and 0.6 cpg for Groundwater Fund. Gasoline tax indexing ended 7/1/11 per 2011 legislation.

-- Click here for [Maine Fuel Tax Information](#)



To find out more,
visit www.api.org/tax

MARYLAND



Maryland Gasoline

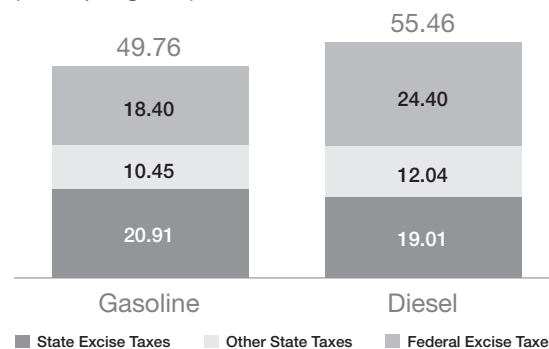
23.90	State Excise Tax
3.10	Other State Taxes/Fees
27.00	Total State Taxes/Fees
45.40	Total State plus Federal Excise Taxes (@ 18.4 cpg)

Maryland Diesel

24.25	State Excise Tax
3.50	Other State Taxes/Fees
27.75	Total State Taxes/Fees
52.15	Total State plus Federal Excise Taxes (@ 24.4 cpg)

National Average

(cents per gallon)



Notes

Effective 7/1/13, both gasoline and diesel taxes increased 3.5 cpg and state added the CPI increase (.4 cpg) to gasoline excise tax. The Transportation Infrastructure Investment Act of 2013 indexes 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. -- Click here for [Maryland Fuel Tax Information](#)



To find out more,
visit www.api.org/tax

MASSACHUSETTS



Massachusetts Gasoline

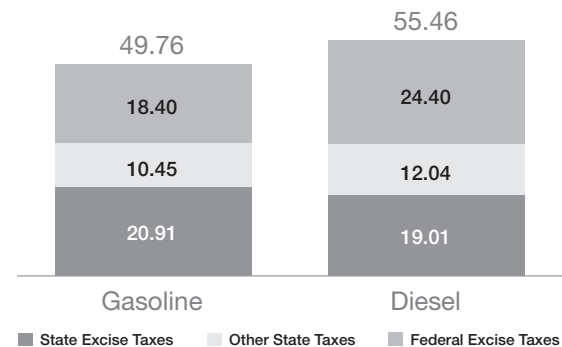
24.00	State Excise Tax
2.50	Other State Taxes/Fees
26.50	Total State Taxes/Fees
44.90	Total State plus Federal Excise Taxes (@ 18.4 cpg)

Massachusetts Diesel

24.00	State Excise Tax
2.50	Other State Taxes/Fees
26.50	Total State Taxes/Fees
50.90	Total State plus Federal Excise Taxes (@ 24.4 cpg)

National Average

(cents per gallon)



Notes

Effective 7/31/13, gasoline excise tax imposed by Chapter 64A of the General Laws and the special fuels excise tax imposed by Chapter 64E of the General Laws increased from \$0.21 cpg to \$0.24 cpg. Taxable sales or use on and after 7/31/13 are taxable at the new rate of \$0.24 cpg.

“Other Taxes” columns include a 2.5 cpg UST fund tax.

-- Click here for [Massachusetts Fuel Tax Information](#)



To find out more,
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MICHIGAN



Michigan Gasoline

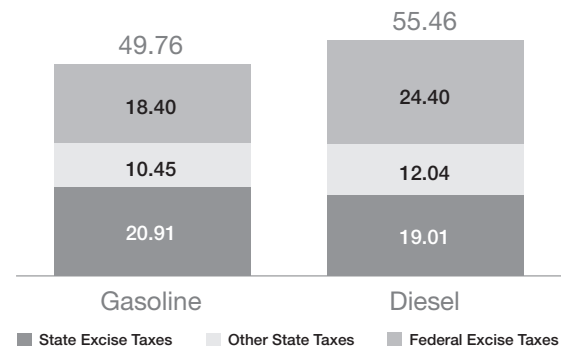
19.00	State Excise Tax
20.10	Other State Taxes/Fees
39.10	Total State Taxes/Fees
57.50	Total State plus Federal Excise Taxes (@ 18.4 cpg)

Michigan Diesel

15.00	State Excise Tax
23.47	Other State Taxes/Fees
38.47	Total State Taxes/Fees
62.87	Total State plus Federal Excise Taxes (@ 24.4 cpg)

National Average

(cents per gallon)



Notes

“Other Taxes” columns include 6% sales tax and 0.875 cpg for environmental regulation fee for refined petroleum fund.

-- Click here for [Michigan Fuel Tax Information](#)



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MINNESOTA



Minnesota Gasoline

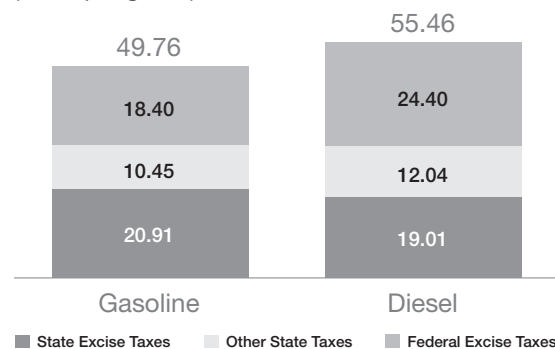
28.50	State Excise Tax
0.10	Other State Taxes/Fees
28.60	Total State Taxes/Fees
47.00	Total State plus Federal Excise Taxes (@ 18.4 cpg)

Minnesota Diesel

28.50	State Excise Tax
0.10	Other State Taxes/Fees
28.60	Total State Taxes/Fees
53.00	Total State plus Federal Excise Taxes (@ 24.4 cpg)

National Average

(cents per gallon)



Notes

The excise tax increased to 28.5 cpg on 7/1/12. "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 on the balance of environmental fund.

-- Click here for [Minnesota Fuel Tax Information](#)



To find out more,
visit www.api.org/tax

MISSISSIPPI

Mississippi Gasoline

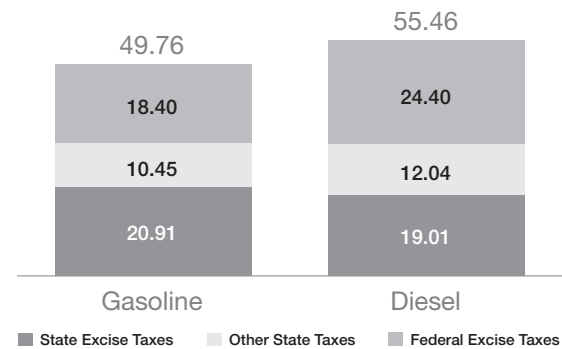
18.00	State Excise Tax
0.38	Other State Taxes/Fees
18.38	Total State Taxes/Fees
36.78	Total State plus Federal Excise Taxes (@ 18.4 cpg)

Mississippi Diesel

18.00	State Excise Tax
0.38	Other State Taxes/Fees
18.38	Total State Taxes/Fees
42.78	Total State plus Federal Excise Taxes (@ 24.4 cpg)

National Average

(cents per gallon)



Notes

Environmental Protection Fee was suspended 7/1/2013. In Hancock, Harrison and Jackson counties there is an additional 3.0 cpg Seawall tax.

-- Click here for [Mississippi Fuel Tax Information](#)



To find out more,
visit www.api.org/tax

MISSOURI



Missouri Gasoline

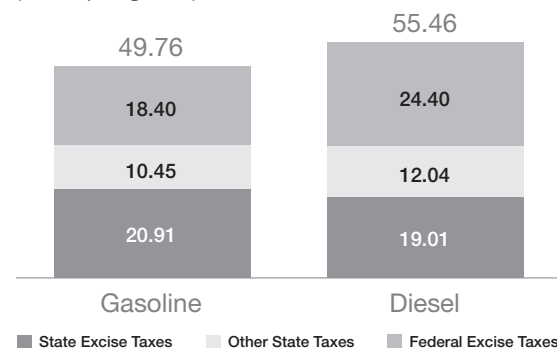
17.00	State Excise Tax
0.30	Other State Taxes/Fees
17.30	Total State Taxes/Fees
35.70	Total State plus Federal Excise Taxes (@ 18.4 cpg)

Missouri Diesel

17.00	State Excise Tax
0.30	Other State Taxes/Fees
17.30	Total State Taxes/Fees
41.70	Total State plus Federal Excise Taxes (@ 24.4 cpg)

National Average

(cents per gallon)



Notes

Missouri also collects two additional fees on all sales of fuel—an agriculture inspection fee in the amount of 2.5 cents per 50 gallons (0.0005 cpg) and the transport load fee in the amount of \$20.00 per 8,000 gallons (0.0025 cpg)—of around 0.3 cpg.

-- Click here for [Missouri Fuel Tax Information](#)



To find out more,
visit www.api.org/tax

MONTANA



Montana Gasoline

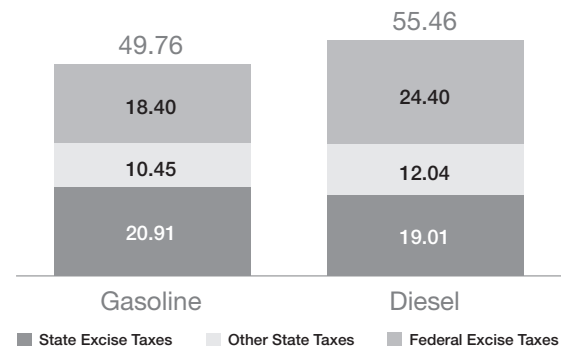
27.00	State Excise Tax
0.75	Other State Taxes/Fees
27.75	Total State Taxes/Fees
46.15	Total State plus Federal Excise Taxes (@ 18.4 cpg)

Montana Diesel

27.70	State Excise Tax
0.80	Other State Taxes/Fees
28.50	Total State Taxes/Fees
52.90	Total State plus Federal Excise Taxes (@ 24.4 cpg)

National Average

(cents per gallon)



Notes

“Other Taxes” columns include 0.75-cpg fee assessed at the pump to go toward the state cleanup fund.

-- Click here for [Montana Fuel Tax Information](#)



To find out more,
visit www.api.org/tax

NEBRASKA



Nebraska Gasoline

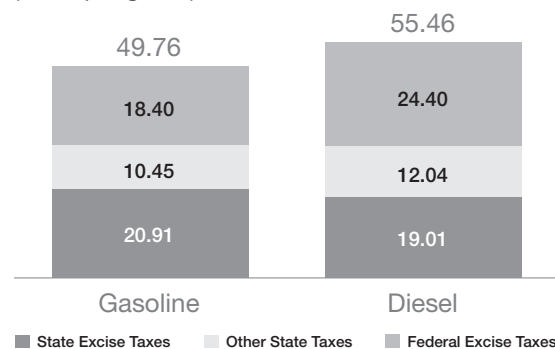
26.40	State Excise Tax
0.90	Other State Taxes/Fees
27.30	Total State Taxes/Fees
45.70	Total State plus Federal Excise Taxes (@ 18.4 cpg)

Nebraska Diesel

26.40	State Excise Tax
0.30	Other State Taxes/Fees
26.70	Total State Taxes/Fees
51.10	Total State plus Federal Excise Taxes (@ 24.4 cpg)

National Average

(cents per gallon)



Notes

Nebraska's fuel tax rate is subject to change every six months, and increased 1/1/14 by 0.1 cpg to 26.4 cpg. Rate includes 10.3 cpg fixed tax and a 15.2 cpg wholesale tax and 0.9 cpg variable tax. "Other Taxes" columns include 0.9 cpg release prevention fee for gasoline and 0.3 cpg release prevention fee for diesel and other fuels.

-- Click here for [Nebraska Fuel Tax Information](#)



To find out more,
visit www.api.org/tax

NEVADA



Nevada Gasoline

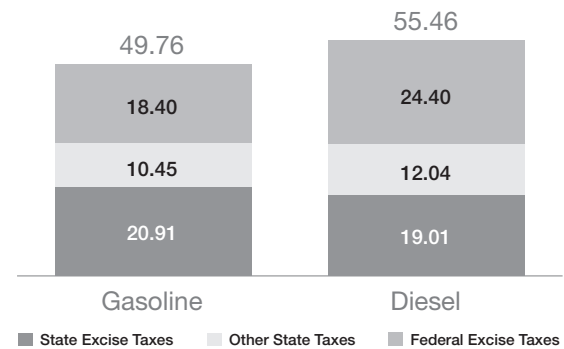
23.00	State Excise Tax
10.12	Other State Taxes/Fees
33.12	Total State Taxes/Fees
51.52	Total State plus Federal Excise Taxes (@ 18.4 cpg)

Nevada Diesel

27.00	State Excise Tax
1.56	Other State Taxes/Fees
28.56	Total State Taxes/Fees
52.96	Total State plus Federal Excise Taxes (@ 24.4 cpg)

National Average

(cents per gallon)



Notes

“Other Taxes” columns include individual county taxes on gasoline, 0.75 cpg cleanup fee, and 0.055 cpg inspection fee.

-- Click here for [Nevada Fuel Tax Information](#)



To find out more,
visit www.api.org/tax

NEW HAMPSHIRE



New Hampshire Gasoline

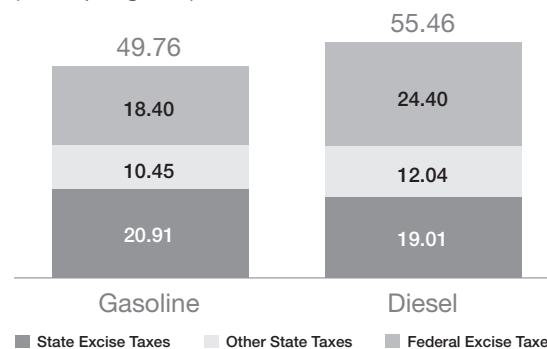
18.00	State Excise Tax
1.63	Other State Taxes/Fees
19.63	Total State Taxes/Fees
38.03	Total State plus Federal Excise Taxes (@ 18.4 cpg)

New Hampshire Diesel

18.00	State Excise Tax
1.63	Other State Taxes/Fees
19.63	Total State Taxes/Fees
44.03	Total State plus Federal Excise Taxes (@ 24.4 cpg)

National Average

(cents per gallon)



Notes

“Other Taxes” columns include 0.125 cpg for Oil Pollution Control Fund and Underground Storage Tank (UST) cleanup fund of 1.5 cpg.

-- Click here for [New Hampshire Fuel Tax Information](#)



To find out more,
visit www.api.org/tax

NEW JERSEY



New Jersey Gasoline

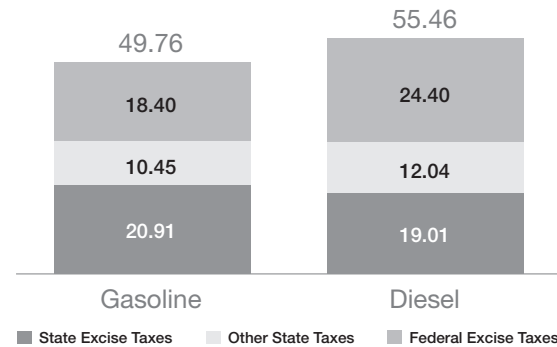
10.50	State Excise Tax
4.00	Other State Taxes/Fees
14.50	Total State Taxes/Fees
32.90	Total State plus Federal Excise Taxes (@ 18.4 cpg)

New Jersey Diesel

13.50	State Excise Tax
4.00	Other State Taxes/Fees
17.50	Total State Taxes/Fees
41.90	Total State plus Federal Excise Taxes (@ 24.4 cpg)

National Average

(cents per gallon)



Notes

“Other Taxes” columns include 4.0 cpg Petroleum Products Gross Receipts Tax.

-- Click here for [New Jersey Fuel Tax Information](#)



To find out more,
visit www.api.org/tax

NEW MEXICO



New Mexico Gasoline

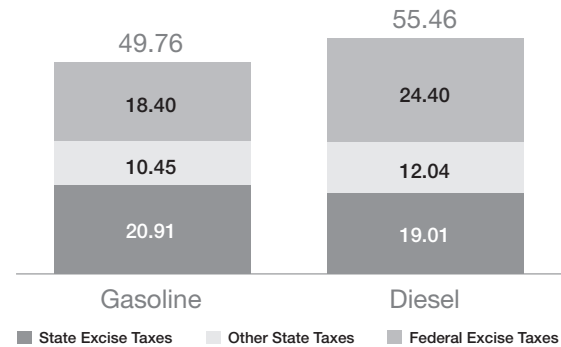
17.00	State Excise Tax
1.88	Other State Taxes/Fees
18.88	Total State Taxes/Fees
37.28	Total State plus Federal Excise Taxes (@ 18.4 cpg)

New Mexico Diesel

21.00	State Excise Tax
1.80	Other State Taxes/Fees
22.80	Total State Taxes/Fees
47.20	Total State plus Federal Excise Taxes (@ 24.4 cpg)

National Average

(cents per gallon)



Notes

“Other Taxes” columns include \$150 charge per 8,000 gallon load delivery fee which works out to an additional tax of 1.875 cpg.

-- Click here for [New Mexico Fuel Tax Information](#)



To find out more,
visit www.api.org/tax

NEW YORK



New York Gasoline

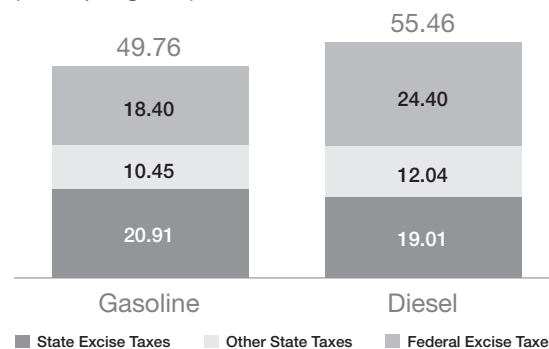
8.05	State Excise Tax
41.52	Other State Taxes/Fees
49.57	Total State Taxes/Fees
67.97	Total State plus Federal Excise Taxes (@ 18.4 cpg)

New York Diesel

8.00	State Excise Tax
41.57	Other State Taxes/Fees
49.57	Total State Taxes/Fees
73.97	Total State plus Federal Excise Taxes (@ 24.4 cpg)

National Average

(cents per gallon)



Notes

Effective 1/1/14, petroleum business tax was lowered from 18.6 cpg to 18.4 cpg for gasoline and from 16.85 cpg to 16.65 cpg for diesel fuel. The state imposes an 8 cpg motor and diesel fuel excise motor fuel tax, with an additional .05 cpg petroleum testing fee on gasoline only. Other taxes include a state sales tax adjusted based on population to reflect the MCTD region (8.75 cpg) and general region (8 cpg) tax. The local county sales tax can be a cpg or a % basis tax. Most counties impose a % based tax and "Other Taxes" reflects the blended rate applied to the state average retail prices. Actual amount will depend on county where fuel is purchased.-- Click here for [New York Fuel Tax Information](#)



To find out more,
visit www.api.org/tax

NORTH CAROLINA



North Carolina Gasoline

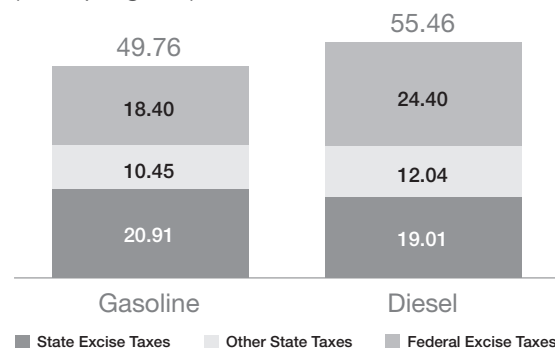
37.50	State Excise Tax
0.25	Other State Taxes/Fees
37.75	Total State Taxes/Fees
56.15	Total State plus Federal Excise Taxes (@ 18.4 cpg)

North Carolina Diesel

37.50	State Excise Tax
0.25	Other State Taxes/Fees
37.75	Total State Taxes/Fees
62.15	Total State plus Federal Excise Taxes (@ 24.4 cpg)

National Average

(cents per gallon)



Notes

North Carolina HB 998 which was enacted on 7/23/13 capped the motor fuels tax rate at 37.5 cpg beginning 10/1/13. "Other Taxes" columns include 0.25 cpg inspection tax. Excise Tax consists of a 17.5 cpg flat rate plus a variable wholesale component of 3.5 cpg or 7% of the average wholesale price of motor fuel during the preceding 6-month base period, whichever is greater. The variable wholesale component is 17.5 cpg. Variable rate decreased .1 cpg on 10/1/13.

-- Click here for [North Carolina Fuel Tax Information](#)



To find out more,
visit www.api.org/tax

NORTH DAKOTA

North Dakota Gasoline

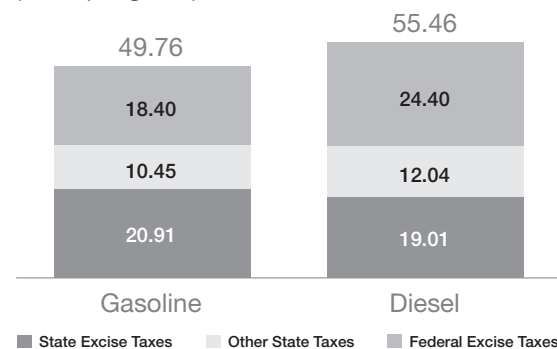
23.00	State Excise Tax
0.00	Other State Taxes/Fees
23.00	Total State Taxes/Fees
41.40	Total State plus Federal Excise Taxes (@ 18.4 cpg)

North Dakota Diesel

23.00	State Excise Tax
0.00	Other State Taxes/Fees
23.00	Total State Taxes/Fees
47.40	Total State plus Federal Excise Taxes (@ 24.4 cpg)

National Average

(cents per gallon)



Notes

A special excise tax of 2% is imposed on all sales of special fuel (diesel or LPG) that are exempted from the volume tax if the fuel is sold for use in the state.

-- Click here for [North Dakota Fuel Tax Information](#)



To find out more,
visit www.api.org/tax

OHIO



Ohio Gasoline

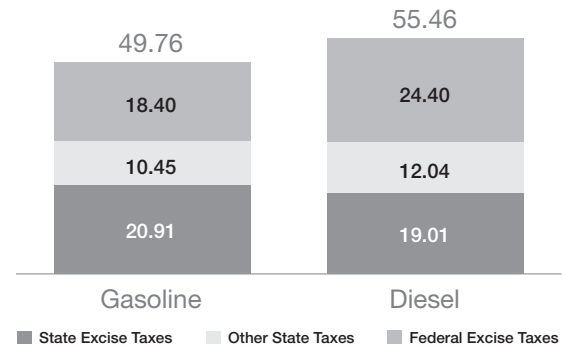
28.00	State Excise Tax
0.00	Other State Taxes/Fees
28.00	Total State Taxes/Fees
46.40	Total State plus Federal Excise Taxes (@ 18.4 cpg)

Ohio Diesel

28.00	State Excise Tax
0.00	Other State Taxes/Fees
28.00	Total State Taxes/Fees
52.40	Total State plus Federal Excise Taxes (@ 24.4 cpg)

National Average

(cents per gallon)



Notes

-- Click here for [Ohio Fuel Tax Information](#)



To find out more,
visit www.api.org/tax

OKLAHOMA



Oklahoma Gasoline

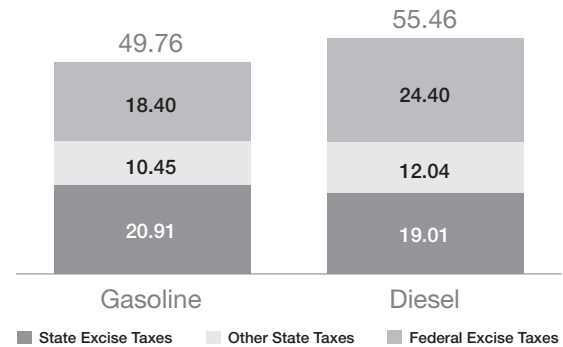
16.00	State Excise Tax
1.00	Other State Taxes/Fees
17.00	Total State Taxes/Fees
35.40	Total State plus Federal Excise Taxes (@ 18.4 cpg)

Oklahoma Diesel

13.00	State Excise Tax
1.00	Other State Taxes/Fees
14.00	Total State Taxes/Fees
38.40	Total State plus Federal Excise Taxes (@ 24.4 cpg)

National Average

(cents per gallon)



Notes

“Other Taxes” columns include 1.0 cpg UST fee.

-- Click here for [Oklahoma Fuel Tax Information](#)



To find out more,
visit www.api.org/tax

OREGON



Oregon Gasoline

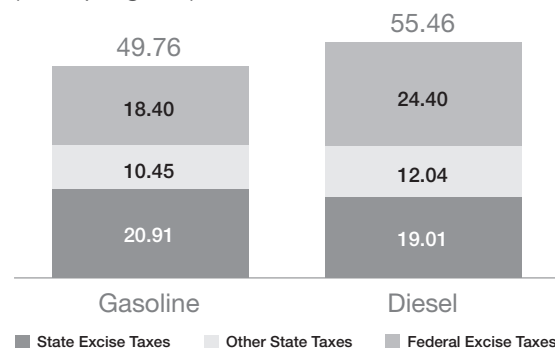
30.00	State Excise Tax
1.07	Other State Taxes/Fees
31.07	Total State Taxes/Fees
49.47	Total State plus Federal Excise Taxes (@ 18.4 cpg)

Oregon Diesel

30.00	State Excise Tax
0.34	Other State Taxes/Fees
30.34	Total State Taxes/Fees
54.74	Total State plus Federal Excise Taxes (@ 24.4 cpg)

National Average

(cents per gallon)



Notes

“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). Effective 1/1/11, tax increased 6 cpg.

-- Click here for [Oregon Fuel Tax Information](#)



To find out more,
visit www.api.org/tax

PENNSYLVANIA

Pennsylvania Gasoline

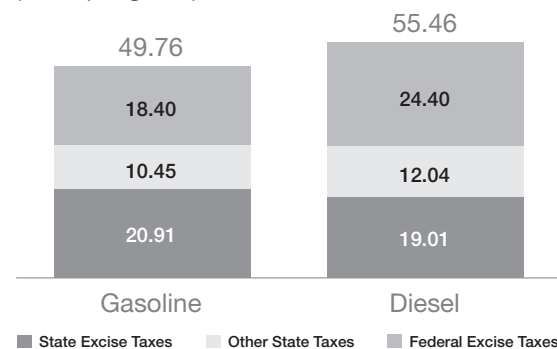
0.00	State Excise Tax
41.80	Other State Taxes/Fees
41.80	Total State Taxes/Fees
60.20	Total State plus Federal Excise Taxes (@ 18.4 cpg)

Pennsylvania Diesel

0.00	State Excise Tax
52.10	Other State Taxes/Fees
52.10	Total State Taxes/Fees
76.50	Total State plus Federal Excise Taxes (@ 24.4 cpg)

National Average

(cents per gallon)



Notes

The Transportation Funding Act of 2013 eliminates the fixed diesel and gasoline excise tax. The rate of tax is now determined by the state Department of Revenue on a cpg equivalent basis on the average wholesale price per gallon. The average wholesale price of all taxable liquid fuels and fuels between 12/31/2013 and 1/1/2015 is \$1.87 per gallon. "Other Taxes" columns include 19.2 cpg oil company franchise tax on liquid fuels (primarily gasoline) and 26.1 cpg oil company franchise tax on fuels (primarily diesel). Also includes 1.1 cpg UST fee paid by retailers on gasoline and diesel. Franchise tax based on the average wholesale price of gasoline during a 1-year period and revised on 1/1 annually. Click here for [Pennsylvania Fuel Tax Information](#)



To find out more,
visit www.api.org/tax

RHODE ISLAND



Rhode Island Gasoline

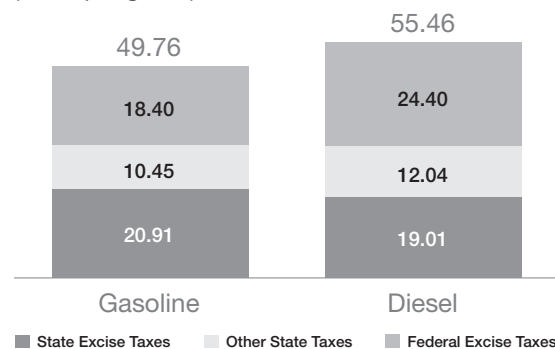
32.00	State Excise Tax
1.00	Other State Taxes/Fees
33.00	Total State Taxes/Fees
51.40	Total State plus Federal Excise Taxes (@ 18.4 cpg)

Rhode Island Diesel

32.00	State Excise Tax
1.00	Other State Taxes/Fees
33.00	Total State Taxes/Fees
57.40	Total State plus Federal Excise Taxes (@ 24.4 cpg)

National Average

(cents per gallon)



Notes

“Other Taxes” columns include 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.

-- Click here for [Rhode Island Fuel Tax Information](#)



To find out more,
visit www.api.org/tax

SOUTH CAROLINA



South Carolina Gasoline

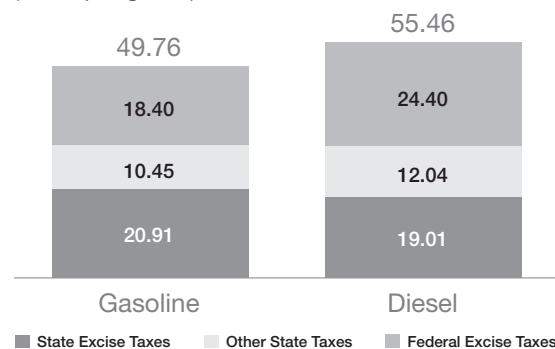
16.00	State Excise Tax
0.75	Other State Taxes/Fees
16.75	Total State Taxes/Fees
35.15	Total State plus Federal Excise Taxes (@ 18.4 cpg)

South Carolina Diesel

16.00	State Excise Tax
0.75	Other State Taxes/Fees
16.75	Total State Taxes/Fees
41.15	Total State plus Federal Excise Taxes (@ 24.4 cpg)

National Average

(cents per gallon)



Notes

“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.

-- Click here for [South Carolina Fuel Tax Information](#)



To find out more,
visit www.api.org/tax

SOUTH DAKOTA



South Dakota Gasoline

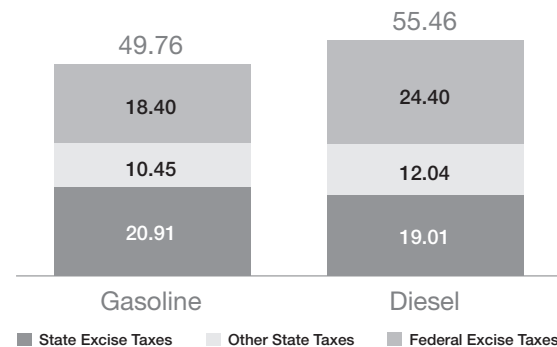
22.00	State Excise Tax
0.00	Other State Taxes/Fees
22.0	Total State Taxes/Fees
40.40	Total State plus Federal Excise Taxes (@ 18.4 cpg)

South Dakota Diesel

22.00	State Excise Tax
2.00	Other State Taxes/Fees
24.00	Total State Taxes/Fees
48.40	Total State plus Federal Excise Taxes (@ 24.4 cpg)

National Average

(cents per gallon)



Notes

-- Click here for [South Dakota Fuel Tax Information](#)



To find out more,
visit www.api.org/tax

TENNESSEE



Tennessee Gasoline

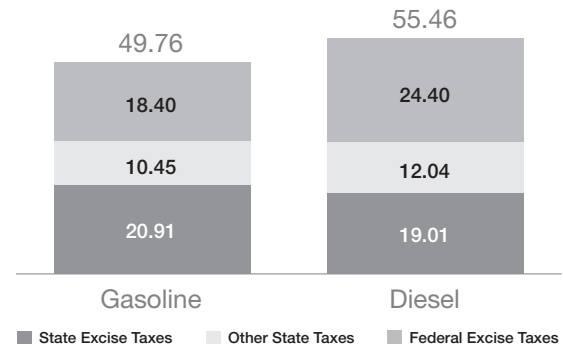
20.00	State Excise Tax
1.40	Other State Taxes/Fees
21.40	Total State Taxes/Fees
39.80	Total State plus Federal Excise Taxes (@ 18.4 cpg)

Tennessee Diesel

17.00	State Excise Tax
1.40	Other State Taxes/Fees
18.40	Total State Taxes/Fees
42.80	Total State plus Federal Excise Taxes (@ 24.4 cpg)

National Average

(cents per gallon)



Notes

“Other Taxes” columns include a 1.0 cpg special petroleum tax for gasoline and 0.4 cpg environmental assurance fee.

-- Click here for [Tennessee Fuel Tax Information](#)



To find out more,
visit www.api.org/tax

TEXAS



Texas Gasoline

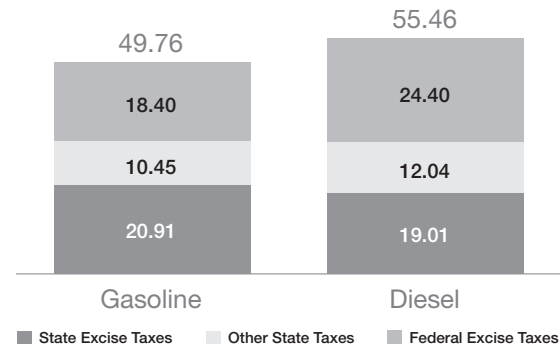
20.00	State Excise Tax
0.00	Other State Taxes/Fees
20.00	Total State Taxes/Fees
38.40	Total State plus Federal Excise Taxes (@ 18.4 cpg)

Texas Diesel

20.00	State Excise Tax
0.00	Other State Taxes/Fees
20.00	Total State Taxes/Fees
44.40	Total State plus Federal Excise Taxes (@ 24.4 cpg)

National Average

(cents per gallon)



Notes

-- Click here for [Texas Fuel Tax Information](#)



To find out more,
visit www.api.org/tax

UTAH



Utah Gasoline

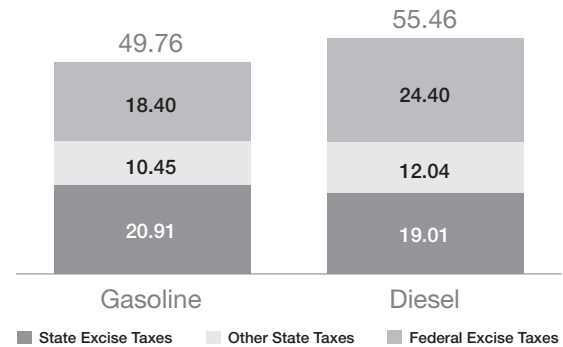
24.50	State Excise Tax
0.00	Other State Taxes/Fees
24.50	Total State Taxes/Fees
42.90	Total State plus Federal Excise Taxes (@ 18.4 cpg)

Utah Diesel

24.50	State Excise Tax
0.00	Other State Taxes/Fees
24.50	Total State Taxes/Fees
48.90	Total State plus Federal Excise Taxes (@ 24.4 cpg)

National Average

(cents per gallon)



Notes

-- Click here for [Utah Fuel Tax Information](#)



To find out more,
visit www.api.org/tax

VERMONT

Vermont Gasoline

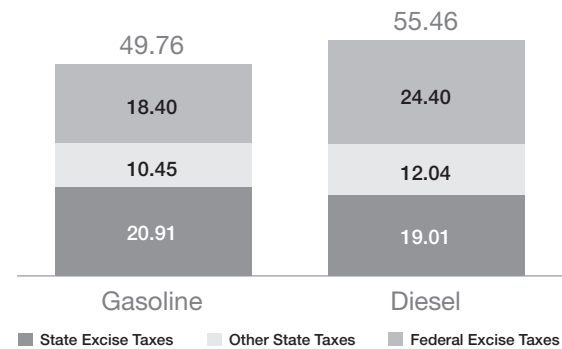
18.20	State Excise Tax
13.77	Other State Taxes/Fees
31.97	Total State Taxes/Fees
50.37	Total State plus Federal Excise Taxes (@ 18.4 cpg)

Vermont Diesel

27.00	State Excise Tax
4.00	Other State Taxes/Fees
31.00	Total State Taxes/Fees
55.40	Total State plus Federal Excise Taxes (@ 24.4 cpg)

National Average

(cents per gallon)



Notes

The 2014 first quarter assessment fee is 6.07 cpg (a decrease from the fourth quarter 2013 assessment fee of 6.35 cpg). Rate is determined by assessing 2% of the average retail price of the previous quarter and is in addition to the 18.2 cpg excise tax and 1 cpg licensing fee. The rate for the fourth quarter remained 6.7 cpg which is the lesser of 2% of the retail price.

-- Click here for [Vermont Fuel Tax Information](#)



To find out more,
visit www.api.org/tax

VIRGINIA



Virginia Gasoline

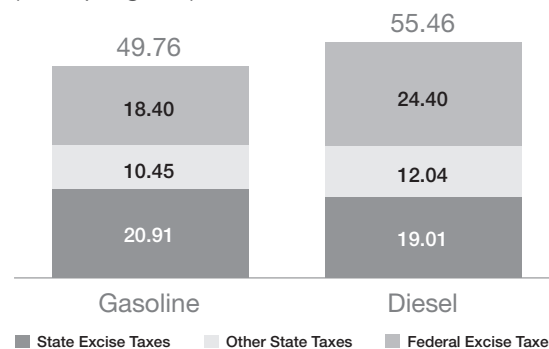
14.78	State Excise Tax
2.50	Other State Taxes/Fees
17.28	Total State Taxes/Fees
35.68	Total State plus Federal Excise Taxes (@ 18.4 cpg)

Virginia Diesel

23.38	State Excise Tax
2.70	Other State Taxes/Fees
26.06	Total State Taxes/Fees
50.48	Total State plus Federal Excise Taxes (@ 24.4 cpg)

National Average

(cents per gallon)



Notes

Effective 7/1/13, the tax rate is 3.5% of the statewide average wholesale price of gasoline during the base period from 12/1/12 through 5/31/13; for diesel the rate is 6% of the average wholesale price during the same period. The tax is collected at the rack. 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 wholesale motor fuels in localities that are part of the Northern Virginia Transportation District or localities in a transportation district contiguous to that district. Virginia has added a 2.1% sales tax on wholesale motor fuels in the Hampton Roads Transportation District. -- Click here for [Virginia Fuel Tax Information](#)



To find out more,
visit www.api.org/tax

WASHINGTON



Washington Gasoline

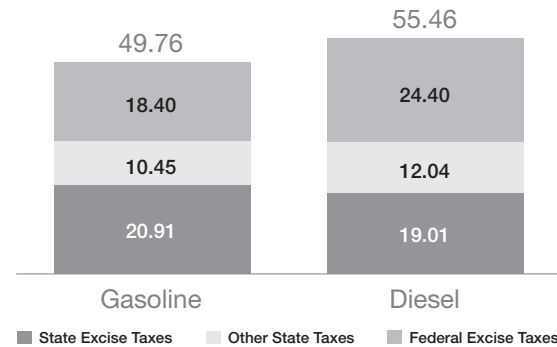
37.50	State Excise Tax
0.00	Other State Taxes/Fees
37.50	Total State Taxes/Fees
55.90	Total State plus Federal Excise Taxes (@ 18.4 cpg)

Washington Diesel

37.50	State Excise Tax
0.00	Other State Taxes/Fees
37.50	Total State Taxes/Fees
61.90	Total State plus Federal Excise Taxes (@ 24.4 cpg)

National Average

(cents per gallon)



Notes

-- Click here for [Washington Fuel Tax Information](#)



To find out more,
visit www.api.org/tax

WEST VIRGINIA

West Virginia Gasoline

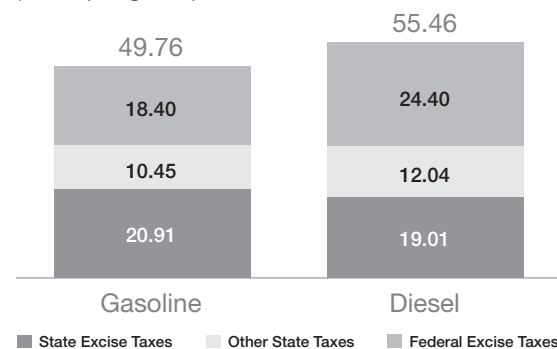
20.50	State Excise Tax
15.20	Other State Taxes/Fees
35.70	Total State Taxes/Fees
54.10	Total State plus Federal Excise Taxes (@ 18.4 cpg)

West Virginia Diesel

20.50	State Excise Tax
15.20	Other State Taxes/Fees
35.70	Total State Taxes/Fees
60.10	Total State plus Federal Excise Taxes (@ 24.4 cpg)

National Average

(cents per gallon)



Notes

Effective 1/1/14, the motor fuel excise tax rate increased from 34.7 cpg to 35.7 cpg. 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.

-- Click here for [West Virginia Fuel Tax Information](#)



To find out more,
visit www.api.org/tax

WISCONSIN



Wisconsin Gasoline

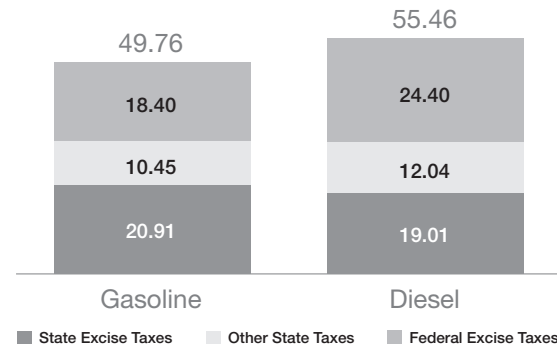
30.90	State Excise Tax
2.00	Other State Taxes/Fees
32.90	Total State Taxes/Fees
51.30	Total State plus Federal Excise Taxes (@ 18.4 cpg)

Wisconsin Diesel

30.90	State Excise Tax
2.00	Other State Taxes/Fees
32.90	Total State Taxes/Fees
57.30	Total State plus Federal Excise Taxes (@ 24.4 cpg)

National Average

(cents per gallon)



Notes

“Other Taxes” columns include 2.0 cpg UST fee on gasoline and diesel.

-- Click here for [Wisconsin Fuel Tax Information](#)



To find out more,
visit www.api.org/tax

WYOMING



Wyoming Gasoline

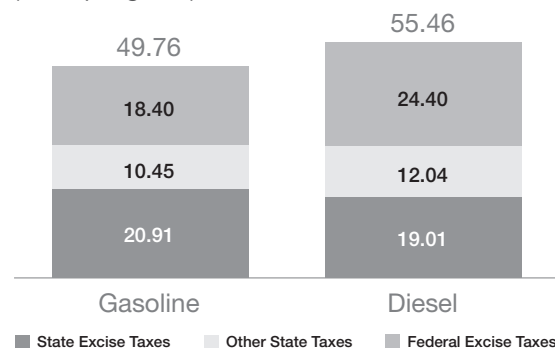
23.00	State Excise Tax
1.00	Other State Taxes/Fees
24.00	Total State Taxes/Fees
42.40	Total State plus Federal Excise Taxes (@ 18.4 cpg)

Wyoming Diesel

23.00	State Excise Tax
1.00	Other State Taxes/Fees
24.00	Total State Taxes/Fees
48.40	Total State plus Federal Excise Taxes (@ 24.4 cpg)

National Average

(cents per gallon)



Notes

Effective 7/1/13, gasoline excise and diesel tax increased by 10 cpg for gasoline and diesel per 2013-passed legislation. "Other Taxes" columns include 1 cpg for UST cleanup fund.

-- Click here for [Wyoming Fuel Tax Information](#)



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