



OLR RESEARCH REPORT

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(Revised)

STATE GASOLINE AND DIESEL EXCISE TAX RATES

By: Judith Lohman, Assistant Director

You asked for the current per-gallon excise tax rates on gasoline and diesel fuel in the 50 states and the District of Columbia.

The table below shows the requested information, which comes from the Commerce Clearinghouse (CCH) *State Tax Guide*. Many states have other fuel taxes and fees that are not reflected below.

Table 1: State Gas and Diesel Excise Taxes in Effect on February 23, 2012

STATE	GASOLINE (Cents Per Gallon)	DIESEL (Cents Per Gallon)	NOTES
Alabama	16.0	19.0	
Alaska	8.0	8.0	
Arizona	18.0	18.0	
Arkansas	21.5	22.5	
California	35.7	13.0	
Colorado	22.0	20.5	
Connecticut	25.0	46.2	<ul style="list-style-type: none">The gas tax rate does not include additional 7% tax on gross earnings from first sale of petroleum products in the state.The diesel tax consists of a fixed rate of 29 cents per gallon plus a variable tax, adjusted annually, and set at 17.2 cents per gallon for 2012.
Delaware	23.0	22.0	
District of Columbia	23.5	23.5	

STATE	GASOLINE (Cents Per Gallon)	DIESEL (Cents Per Gallon)	NOTES
Florida	16.6	30.5	Gas and diesel taxes are adjusted annually for inflation based on national Consumer Price Index.
Georgia	7.5	7.5	In addition to these taxes, licensed distributors must also collect "prepaid state tax" on sales to any buyer who is not licensed as a Georgia distributor.
Hawaii	17.0	17.0	
Idaho	25.0	25.0	
Illinois	19.0	21.5	
Indiana	18.0	16.0	
Iowa	21.0	22.5	
Kansas	24.0	26.0	
Kentucky	26.4	23.4	The tax rates are variable, adjusted quarterly. The state also charges a 1.4-cent petroleum storage tank environmental assurance fee that is not included in the listed rates.
Louisiana	20.0	20.0	
Maine	30.0	31.2	
Maryland	23.5	24.25	
Massachusetts	21.0	21.0	
Michigan	19.0	15.0	
Minnesota	28.0	28.0	Biodiesel rate is also 28.0 cents per gallon.
Mississippi	18.0	18.0	
Missouri	17.0	17.0	
Montana	27.0	27.75	
Nebraska	26.7	26.7	Diesel tax rate is adjusted every six months. Listed rate is effective 1/1/12 through 6/30/12.
Nevada	24.0	27.0	Gas tax rate includes a 1-cent per gallon county tax.
New Hampshire	18.0	18.0	
New Jersey	10.5	13.5	
New Mexico	17.0	21.0	
New York	8.0	8.0	
North Carolina	38.9	38.9	Rates consist of a fixed 17.5-cent rate and a variable wholesale component, adjusted every six months. Listed rates are effective 1/1/12 through 6/30/12.
North Dakota	23.0	23.0	
Ohio	28.0	28.0	
Oklahoma	16.0	13.0	
Oregon	30.0	30.0	
Pennsylvania	31.2	38.1	<ul style="list-style-type: none"> Gas tax rate includes 19.2-cent oil company franchise tax plus 12-cent liquid fuels tax. Diesel tax rate includes a 26.1-cent oil company franchise tax plus 12-cent liquid fuels tax.
Rhode Island	32.0	32.0	
South Carolina	16.0	16.0	
South Dakota	22.0	22.0	
Tennessee	20.0	17.0	
Texas	20.0	20.0	
Utah	24.5	24.5	
Vermont	19.0	25.0	Gas tax listed does not include a motor fuel infrastructure assessment of 6.62 cents per gallon.

STATE	GASOLINE (Cents Per Gallon)	DIESEL (Cents Per Gallon)	NOTES
Virginia	17.5	17.5	
Washington	37.5	37.5	
West Virginia	20.5	20.6	Tax rates do not include an additional variable wholesale excise tax of 12.9 cents per gallon for 2012.
Wisconsin	30.9	30.9	
Wyoming	14.0	14.0	
<i>Source: CCH State Tax Guide, Multistate Quick Answer Charts</i>			

JL:ro