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*American Trucking Associations*

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*THE STATE LAWS NEWSLETTER*

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*Written & edited by Robert C. Pitcher*

*March 8, 2013*

This week's **State Laws Newsletter** consists entirely of our quarterly compilation of state and provincial motor fuel tax rates.

As an introduction, some indication of what taxes are represented here is in order. As nearly as possible, the rates here include all the taxes imposed on gasoline and diesel fuel at the state or provincial level: motor fuel taxes, sales taxes, gross receipts taxes and petroleum business taxes imposed on fuel suppliers, and environmental clean-up fees (except those that are levied sporadically). Local taxes are included only if a state has a uniform county tax in all its counties. Where a state or province that imposes a sales tax on fuel, or another tax with a variable rate, periodically sets a rate for International Fuel Tax Agreement reporting, that rate is shown. The notes on the right-hand side of the table provide important details.

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**STATE AND PROVINCIAL MOTOR FUEL TAX RATES  
FOR HEAVY VEHICLES**

**January 1, 2013**

<u>State</u>	<u>Tax Rate in ¢/Gallon</u>		<u>Notes</u>
	<u>Gasoline</u>	<u>Diesel</u>	
Alabama	16	19	
Alaska	8	8	
Arizona	19	27	[includes 1¢ clean-up fee, paid at pump only; [1¢ credit on D available by application
Arkansas	21.8	22.8	[includes 0.3¢ clean-up fee paid at pump only
California	43.997	44.5	[includes 2.25% sales tax G, 9.67% D
Colorado	22	20.5	
Connecticut	45	51.2	[incl. 7% wholesale tax, G only, currently 25¢
Delaware	23	22	
District of Columbia	23.5	23.5	
Florida	30.87	33.07	[incl. 6% sales tax, unif. local tax, clean-up fees
Georgia	16.5	18.4	[incl. 3% sales tax – 4% sales tax charged at pump
Hawaii	17.263	15.263	[includes 0.263 clean-up fee; D plus 4% sales tax [added at pump
Idaho	25	25	
Illinois	40.2	44.1	[includes 6.25% sales tax paid on report; 1.1¢ clean- [up fee paid at pump only
Indiana	29	27	[D includes 11¢ surtax, paid on report only; [G 15¢ at pump but 16¢ on report, plus surtax
Iowa	22	23.5	[includes 1¢ clean-up fee, paid at pump only
Kansas	25	27	[includes 1¢ clean-up fee, paid at pump only
Kentucky	35.1	39.2	[includes 4.8¢ surcharge on G, 11.2¢ on D, [paid on report only; includes 1.4¢ tank fee, [paid at pump only
Louisiana	20	20	
Maine	31.45	31.87	[includes 1.45¢ G and 0.67¢ D clean-up fees, paid [at pump only
Maryland	23.5	24.25	
Massachusetts	21	21	
Michigan	39.201	37.675	[includes 6% sales tax paid on report and 0.875¢ [clean-up fee paid at pump only
Minnesota	28.5	28.5	
Mississippi	18.4	18.4	[includes 0.4¢ clean-up fee paid at pump only
Missouri	17	17	
Montana	27.75	28.5	[includes 0.75¢ clean-up fee paid at pump only
Nebraska	25.5	24.9	[includes clean-up fees, 0.9¢ G, 0.3¢ D, paid at pump only
Nevada	23.81	27.81	[includes 0.75¢ inspection fee, paid at pump [only, and clean-up fee
New Hampshire	19.625	19.625	[includes 1.625¢ in clean-up fees paid at pump only
New Jersey	14.5	17.5	[includes petroleum tax
New Mexico	18	22	[includes 1¢ load fee paid at pump only
New York	42.95	41.1	[includes 8¢ sales tax, and petroleum tax, paid on report; [clean-up fees of 0.35¢ G and 0.3¢ D, paid at pump only



<u>State</u>	<u>Tax Rate in ¢/Gallon</u>		<u>Notes</u>
	<u>Gasoline</u>	<u>Diesel</u>	
North Carolina	37.5	37.5	
North Dakota	23	23	
Ohio	28	28	
Oklahoma	16	13	
Oregon	30	0	[D taxed through weight-distance tax
Pennsylvania	31.2	38.1	[includes petroleum tax
Rhode Island	32	32	
South Carolina	16.75	16.75	[includes 0.75¢ clean-up fees paid at pump only
South Dakota	24	24	[includes 2¢ distributor tax, paid at pump only
Tennessee	21.4	18.4	[incl. 0.4¢ clean-up fee and G 1¢ inspection fee, [at pump only
Texas	20	20	
Utah	24.5	24.5	
Vermont	20	29	[includes clean-up fee
Virginia	21.6	21.6	[includes 3.5¢ surtax, paid on report only; [0.6¢ clean-up fee paid at pump only
Washington	37.5	37.5	
West Virginia	34.7	34.7	[includes 5% sales tax
Wisconsin	32.9	32.9	[includes clean-up fee
Wyoming	14	14	[includes clean-up fee, paid at pump only
U. S.	18.4	24.4	[includes Underground Storage Tank tax

G : gasoline      D : diesel, special fuels

### CANADA

<u>Province</u>	<u>Fuel Tax Rate in ¢CN/Liter</u>		
	<u>Gasoline</u>	<u>Diesel</u>	
Alberta	9	9	
British Columbia	21.17	22.67	[includes a “carbon tax” component
Manitoba	14	14	
New Brunswick	13.6	19.2	[prov. sales tax add'l, paid at pump only
Newfoundland	16.5	16.5	[prov. sales tax add'l, paid at pump only
Nova Scotia	15.5	15.4	[prov. sales tax add'l, paid at pump only
Ontario	14.7	14.3	
Prince Edward Island	15.8	20.2	[composite qtrly rate; rate at pump can [change monthly
Quebec	18.2	19.2	[prov. sales tax add'l, paid at pump only
Saskatchewan	15	15	
Northwest Territories	10.7	9.1	
Yukon Territory	6.2	7.2	

This chart was compiled by the American Trucking Associations. It represents the total state or provincial fuel tax paid by motor carriers in each jurisdiction as of January 1, 2013. Local taxes are not included, except where they are uniform statewide. “Paid at pump only” refers to amounts not included in fuel use taxes paid through IFTA. “Paid on report” or “paid on report only” refers to amounts included in IFTA fuel use taxes.