



GASOLINE TAX IN CONNECTICUT AND OTHER STATES

By: Heather Poole, Legislative Analyst II

ISSUE

Provide (1) a summary of Connecticut’s gasoline tax and (2) a 50-state comparison of gasoline tax rates.

CONNECTICUT MOTOR VEHICLE FUELS TAX

Gasoline used or sold in Connecticut is subject to the motor vehicle fuels tax. (Diesel, gasohol, propane, and combustible gases or liquids that generate the power needed to propel a motor vehicle are also subject to the tax.) Currently, the state tax on gasoline is 25 cents per gallon. By law, some fuel sales are exempt from the tax, such as fuel sold to the U.S. government, the state, or a Connecticut municipality or transit district (CGS § [12-458](#)).

Fuel distributors pay the tax on a monthly basis. Distributors include any person who (1) distributes fuels by tank wagon in the state, (2) imports fuels into the state, or (3) produces, refines, manufactures, or compounds fuels in the state (CGS § [12-455a](#)).

Tax Revenue

Table 1 provides the total revenue collected from the motor vehicle fuels tax in the most recent three fiscal years for which the Department of Revenue Services (DRS) has compiled data ([DRS Annual Report, 2014-2015](#)). Revenue from the fuel tax goes to the Special Transportation Fund.

Table 1: Annual State Revenue from the Motor Vehicle Fuels Tax

<i>FY</i>	<i>Annual Revenue</i>
13	\$ 483,880,877
14	488,751,204
15	497,541,459



GASOLINE TAX RATES IN OTHER STATES

Table 2 provides the gasoline excise tax rates and the total state taxes and fees charged in each state as of July 1, 2016. The states are listed in order from the highest total state taxes and fees to the lowest. The total state taxes and fees amount is the sum of the state excise tax and the other taxes charged on gasoline, if any. Depending on the state, "other taxes" include, among other things, sales taxes, environmental fees, petroleum companies gross earnings taxes, and taxes imposed by counties or municipalities.

Table 2: Gasoline Taxes by State

State	State Excise Tax	Total State Taxes and Fees
Pennsylvania	0.00	51.40
Washington	49.40	49.40
New York	8.05	43.40
Hawaii	17.00	43.00
California	27.80	38.57
Connecticut	25.00	38.30
Florida	4.00	36.58
North Carolina	34.00	34.25
Rhode Island	33.00	34.00
Nevada	23.00	33.86
Maryland	25.50	33.50
Illinois	19.00	33.45
Michigan	19.00	33.26
West Virginia	20.50	33.20
Idaho	32.00	33.00
Wisconsin	30.90	32.90
Indiana	18.00	32.07
Iowa	30.70	31.70
Georgia	26.00	31.17
Oregon	30.00	31.12
Vermont	12.10	30.46
Maine	30.00	30.01
South Dakota	28.00	30.00

Table 2 (continued)

State	State Excise Tax	Total State Taxes and Fees
Utah	29.40	29.41
Minnesota	28.50	28.60
Ohio	28.00	28.00
Montana	27.00	27.75
Nebraska	25.80	26.70
Massachusetts	24.00	26.54
Kentucky	24.60	26.00
Kansas	24.00	24.03
Wyoming	23.00	24.00
New Hampshire	22.20	23.83
District of Columbia	23.50	23.50
Delaware	23.00	23.00
North Dakota	23.00	23.00
Virginia	19.89	22.39
Colorado	22.00	22.00
Arkansas	21.50	21.80
Tennessee	20.00	21.40
Alabama	16.00	20.91
Louisiana	20.00	20.01
Texas	20.00	20.00
Arizona	18.00	19.00
New Mexico	17.00	18.88
Mississippi	18.00	18.79
Missouri	17.00	17.30
Oklahoma	16.00	17.00
South Carolina	16.00	16.75
New Jersey	10.50	14.50
Alaska	8.95	12.25

Source: [American Petroleum Institute](#)

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