



U. S. Department  
of Transportation

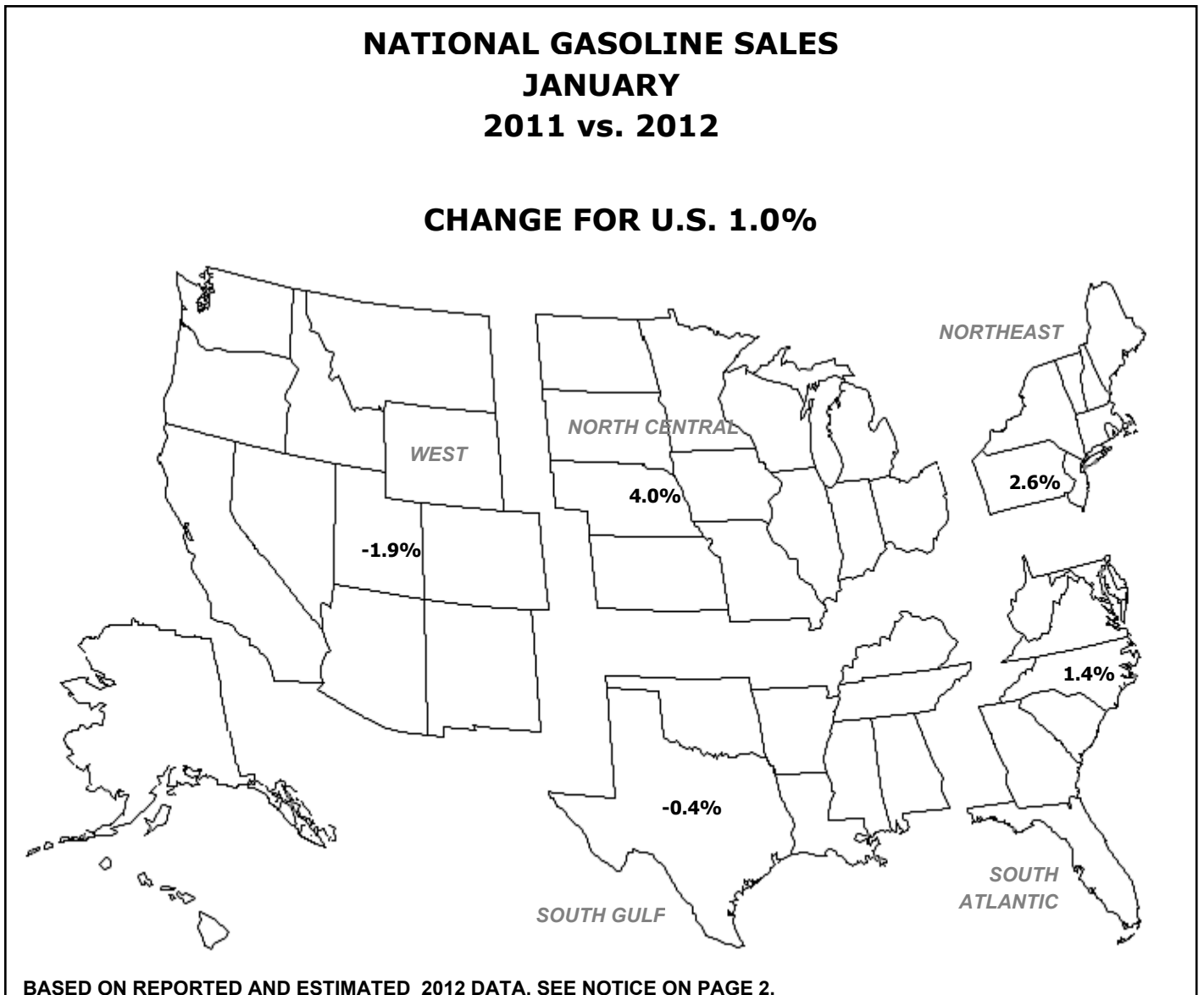
**Federal Highway  
Administration**

Office of Highway  
Policy Information

Created On: 5/29/2012

# MONTHLY MOTOR FUEL REPORTED BY STATES

## JANUARY 2012



## **ELECTRONIC TABLES AVAILABLE ON THE INTERNET**

The tables in this report can be found each month on the Office of Highway Policy Information webpage under **Products and Publications**. The publication is entitled "**Monthly Motor Fuel Reported by States**."

The Address is: <http://www.fhwa.dot.gov/ohim/mmfr/mmfrpage.htm>

## **QUESTIONS ABOUT THE REPORT**

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## **IMPORTANT NOTICE**

The Monthly Motor Fuel Reported by States report is only available on the FHWA Office of Highway Policy Information Website at the following address:

<http://www.fhwa.dot.gov/ohim/mmfr/mmfrpage.htm>

Data in the tables are subject to change because the States may revise and update their data. Effective with the May, 2005 report, the table MF-121T will no longer show tax rate changes during the year. The table only show the most current tax rate and the effective date.

In the event that a State has not yet reported data, the tables MF33G, MF33GA, MF33SF, and the Cover Sheet of this report will show estimates based on the State's previous years' data and that State's region percent change. If the previous year's data is unavailable, the estimate will be based on two years back. Estimated data for States are in bold fonts.

Note to Users of Monthly Motor-Fuel 'Retail Price' Data: Beginning with the May 2011 edition of the Monthly Motor Fuel Reported by States, the 'Retail Price Data' table will no longer be published. For information on the price of fuel, see the Energy Information Agency (EIA) website at the following link:

<http://www.eia.gov/>

# Motor Fuel Trends

Created On: 05/29/2012

January 2012 Reporting Period

## Gasoline Sales

Based on State-reported data ( 36 entities) and estimated data where States did not report, gasoline consumption for January 2012 changed by 1.0 percent compared to the same period in 2011. 1/

The gasoline volume shown in this report is a cumulative tabulation of gross volume reported by wholesale distributors to State motor fuel tax agencies. It includes highway use, nonhighway use and losses. There is a lag of up to 6 weeks between the wholesale transactions reported and retail sales to consumers. Travel trends are reported monthly in *Traffic Volume Trends* based on actual traffic counts at permanent traffic recorders operated by the State highway agencies and reflect highway use of fuel. The vehicle-miles reported include all vehicles, regardless of fuel type. While data in both reports reflect changes in trends, large monthly changes can be caused by exceptional weather conditions, variations in timing of holidays, or processing delays.

## Motor Fuel Taxation

All States levy volume taxes on gasoline and diesel fuel. The rates in effect for 2012 are shown in Table MF-121T. The gasoline rates vary from a low of 7.5 cents per gallon to 39.1 cents with an average of 21.7 cents. Five States provide for full or partial exemptions for gasohol, a blend of 90 percent gasoline and 10 percent fuel alcohol. Diesel fuel rates vary from 7.5 cents to 46.2 cents per gallon.

Traditionally, State fuel tax rates could only be changed with legislation, but 10 States now have variable rate motor fuel taxes. These taxes are adjusted at specified intervals-annually, semiannually, or quarterly-usually on Table MF-121T. Adjustments to variable rate taxes are announced by State tax agencies shortly before the effective date of the change.

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1/ This percentage change is a comparison for those States for which data are available for the report month. However, the percentage change on the national map is a comparison of cumulative data for all States (reported and estimated) for which both 2011 and 2012 data are available.

**COMPARISON OF GROSS VOLUME OF GASOLINE / GASOHOL  
REPORTED BY STATES 1/**

TABLE MF-33G

Created On: 05/29/2012

(GALLONS)

January 2012 Reporting Period

STATE	JANUARY 2012 (36 Entities)	CALENDAR YEAR CUMULATIVE		FEBRUARY 2012 (0 Entities)	CALENDAR YEAR CUMULATIVE		MARCH 2012 (0 Entities)	CALENDAR YEAR CUMULATIVE	
	VOLUME 3/	VOLUME	PERCENT CHANGE 2/	VOLUME 3/	VOLUME	PERCENT CHANGE 2/	VOLUME 3/	VOLUME	PERCENT CHANGE 2/
Alabama	216,458,386	216,458,386	-2.4	-	-	0.0	-	-	0.0
Alaska	22,350,342	22,350,342	5.9	-	-	0.0	-	-	0.0
Arizona	217,135,816	217,135,816	-1.4	-	-	0.0	-	-	0.0
Arkansas	112,334,949	112,334,949	1.6	-	-	0.0	-	-	0.0
California	1,166,817,254	1,166,817,254	-3.1	-	-	0.0	-	-	0.0
Colorado	169,629,891	169,629,891	1.3	-	-	0.0	-	-	0.0
Connecticut	<b>119,313,577</b>	<b>119,313,577</b>	<b>2.6</b>	-	-	<b>0.0</b>	-	-	<b>0.0</b>
Delaware	33,156,307	33,156,307	-0.5	-	-	0.0	-	-	0.0
District of Columbia	<b>9,744,423</b>	<b>9,744,423</b>	<b>1.4</b>	-	-	<b>0.0</b>	-	-	<b>0.0</b>
Florida	687,375,194	687,375,194	-1.0	-	-	0.0	-	-	0.0
Georgia	371,274,040	371,274,040	3.9	-	-	0.0	-	-	0.0
Hawaii	36,634,752	36,634,752	-5.5	-	-	0.0	-	-	0.0
Idaho	54,007,932	54,007,932	5.4	-	-	0.0	-	-	0.0
Illinois	-	-	0.0	-	-	0.0	-	-	0.0
Indiana	<b>248,334,833</b>	<b>248,334,833</b>	<b>4.0</b>	-	-	<b>0.0</b>	-	-	<b>0.0</b>
Iowa	127,229,113	127,229,113	-2.9	-	-	0.0	-	-	0.0
Kansas	101,943,442	101,943,442	10.8	-	-	0.0	-	-	0.0
Kentucky	165,559,721	165,559,721	0.8	-	-	0.0	-	-	0.0
Louisiana	<b>184,919,881</b>	<b>184,919,881</b>	<b>-0.4</b>	-	-	<b>0.0</b>	-	-	<b>0.0</b>
Maine	<b>56,997,509</b>	<b>56,997,509</b>	<b>2.6</b>	-	-	<b>0.0</b>	-	-	<b>0.0</b>
Maryland	<b>205,769,043</b>	<b>205,769,043</b>	<b>1.4</b>	-	-	<b>0.0</b>	-	-	<b>0.0</b>
Massachusetts	217,439,766	217,439,766	-3.0	-	-	0.0	-	-	0.0
Michigan	345,453,307	345,453,307	-3.6	-	-	0.0	-	-	0.0
Minnesota	243,007,651	243,007,651	19.5	-	-	0.0	-	-	0.0
Mississippi	117,529,846	117,529,846	-1.3	-	-	0.0	-	-	0.0
Missouri	240,278,277	240,278,277	-1.0	-	-	0.0	-	-	0.0
Montana	36,280,005	36,280,005	4.8	-	-	0.0	-	-	0.0
Nebraska	64,329,656	64,329,656	0.2	-	-	0.0	-	-	0.0
Nevada	<b>88,208,263</b>	<b>88,208,263</b>	<b>-1.9</b>	-	-	<b>0.0</b>	-	-	<b>0.0</b>
New Hampshire	<b>59,024,777</b>	<b>59,024,777</b>	<b>2.6</b>	-	-	<b>0.0</b>	-	-	<b>0.0</b>
New Jersey	<b>398,066,429</b>	<b>398,066,429</b>	<b>2.6</b>	-	-	<b>0.0</b>	-	-	<b>0.0</b>
New Mexico	74,048,089	74,048,089	-17.0	-	-	0.0	-	-	0.0
New York	492,654,278	492,654,278	6.7	-	-	0.0	-	-	0.0
North Carolina	328,735,154	328,735,154	-3.0	-	-	0.0	-	-	0.0
North Dakota	30,466,430	30,466,430	19.5	-	-	0.0	-	-	0.0
Ohio	<b>403,293,964</b>	<b>403,293,964</b>	<b>4.0</b>	-	-	<b>0.0</b>	-	-	<b>0.0</b>
Oklahoma	<b>98,782,871</b>	<b>98,782,871</b>	<b>-0.4</b>	-	-	<b>0.0</b>	-	-	<b>0.0</b>
Oregon	93,581,406	93,581,406	25.3	-	-	0.0	-	-	0.0
Pennsylvania	398,483,458	398,483,458	0.8	-	-	0.0	-	-	0.0
Rhode Island	<b>30,851,318</b>	<b>30,851,318</b>	<b>2.6</b>	-	-	<b>0.0</b>	-	-	<b>0.0</b>
South Carolina	199,640,047	199,640,047	4.3	-	-	0.0	-	-	0.0
South Dakota	<b>34,571,352</b>	<b>34,571,352</b>	<b>4.0</b>	-	-	<b>0.0</b>	-	-	<b>0.0</b>
Tennessee	258,821,010	258,821,010	-1.1	-	-	0.0	-	-	0.0
Texas	979,275,364	979,275,364	-0.2	-	-	0.0	-	-	0.0
Utah	84,052,498	84,052,498	-5.8	-	-	0.0	-	-	0.0
Vermont	<b>27,493,389</b>	<b>27,493,389</b>	<b>2.6</b>	-	-	<b>0.0</b>	-	-	<b>0.0</b>
Virginia	311,380,574	311,380,574	7.1	-	-	0.0	-	-	0.0
Washington	205,490,970	205,490,970	-4.2	-	-	0.0	-	-	0.0
West Virginia	62,996,737	62,996,737	4.7	-	-	0.0	-	-	0.0
Wisconsin	210,694,605	210,694,605	8.4	-	-	0.0	-	-	0.0
Wyoming	29,677,024	29,677,024	6.4	-	-	0.0	-	-	0.0
U.S. Totals 2/	10,471,594,920	10,471,594,920	1.0	-	-	0.0	-	-	0.0
Puerto Rico	<b>89,349,665</b>	<b>89,349,665</b>	<b>1.4</b>	-	-	<b>0.0</b>	-	-	<b>0.0</b>
Grand Total 2/	10,560,944,585	10,560,944,585	1.0	-	-	0.0	-	-	0.0

1/ Exports and dealer transfers are excluded where possible. Cumulative figures include revisions of data for prior months. Volume includes both gasoline and gasohol.

2/ Percent change is from comparable period of prior year and includes only the States shown. Totals include only those States for which data are shown. Note that because of estimations, the percent change may vary between this report and the cover sheet.



## MONTHLY SPECIAL FUEL REPORTED BY STATES - 2012 1/

TABLE MF-33SF  
2012 Reporting Period

Created On: 05/29/2012

(GALLONS)

STATE	JANUARY 2/ (35 Entities)	FEBRUARY 2/ (0 Entities)	MARCH 2/ (0 Entities)	APRIL 2/ (0 Entities)	MAY 2/ (0 Entities)	JUNE 2/ (0 Entities)	JULY 2/ (0 Entities)	AUGUST 2/ (0 Entities)	SEPTEMBER 2/ (0 Entities)	OCTOBER 2/ (0 Entities)	NOVEMBER 2/ (0 Entities)	DECEMBER 2/ (0 Entities)	TOTAL
Alabama	53,737,978	-	-	-	-	-	-	-	-	-	-	-	53,737,978
Alaska	18,039,939	-	-	-	-	-	-	-	-	-	-	-	18,039,939
Arizona	74,197,796	-	-	-	-	-	-	-	-	-	-	-	74,197,796
Arkansas	45,239,216	-	-	-	-	-	-	-	-	-	-	-	45,239,216
California	181,915,200	-	-	-	-	-	-	-	-	-	-	-	181,915,200
Colorado	38,530,813	-	-	-	-	-	-	-	-	-	-	-	38,530,813
Connecticut	<b>19,271,629</b>	-	-	-	-	-	-	-	-	-	-	-	19,271,629
Delaware	4,079,243	-	-	-	-	-	-	-	-	-	-	-	4,079,243
District of Columbia	<b>1,503,453</b>	-	-	-	-	-	-	-	-	-	-	-	1,503,453
Florida	107,847,877	-	-	-	-	-	-	-	-	-	-	-	107,847,877
Georgia	84,892,335	-	-	-	-	-	-	-	-	-	-	-	84,892,335
Hawaii	3,884,823	-	-	-	-	-	-	-	-	-	-	-	3,884,823
Idaho	21,622,073	-	-	-	-	-	-	-	-	-	-	-	21,622,073
Illinois	-	-	-	-	-	-	-	-	-	-	-	-	-
Indiana	<b>106,979,368</b>	-	-	-	-	-	-	-	-	-	-	-	106,979,368
Iowa	47,503,164	-	-	-	-	-	-	-	-	-	-	-	47,503,164
Kansas	32,804,057	-	-	-	-	-	-	-	-	-	-	-	32,804,057
Kentucky	62,078,134	-	-	-	-	-	-	-	-	-	-	-	62,078,134
Louisiana	<b>62,653,902</b>	-	-	-	-	-	-	-	-	-	-	-	62,653,902
Maine	<b>15,805,377</b>	-	-	-	-	-	-	-	-	-	-	-	15,805,377
Maryland	<b>34,080,440</b>	-	-	-	-	-	-	-	-	-	-	-	34,080,440
Massachusetts	34,246,912	-	-	-	-	-	-	-	-	-	-	-	34,246,912
Michigan	59,831,717	-	-	-	-	-	-	-	-	-	-	-	59,831,717
Minnesota	45,459,863	-	-	-	-	-	-	-	-	-	-	-	45,459,863
Mississippi	44,393,449	-	-	-	-	-	-	-	-	-	-	-	44,393,449
Missouri	59,961,200	-	-	-	-	-	-	-	-	-	-	-	59,961,200
Montana	19,635,035	-	-	-	-	-	-	-	-	-	-	-	19,635,035
Nebraska	30,947,187	-	-	-	-	-	-	-	-	-	-	-	30,947,187
Nevada	<b>28,862,498</b>	-	-	-	-	-	-	-	-	-	-	-	28,862,498
New Hampshire	<b>8,467,896</b>	-	-	-	-	-	-	-	-	-	-	-	8,467,896
New Jersey	<b>76,807,041</b>	-	-	-	-	-	-	-	-	-	-	-	76,807,041
New Mexico	40,517,417	-	-	-	-	-	-	-	-	-	-	-	40,517,417
New York	98,851,485	-	-	-	-	-	-	-	-	-	-	-	98,851,485
North Carolina	76,183,718	-	-	-	-	-	-	-	-	-	-	-	76,183,718
North Dakota	24,444,714	-	-	-	-	-	-	-	-	-	-	-	24,444,714
Ohio	<b>123,183,329</b>	-	-	-	-	-	-	-	-	-	-	-	123,183,329
Oklahoma	<b>27,994,470</b>	-	-	-	-	-	-	-	-	-	-	-	27,994,470
Oregon	-	-	-	-	-	-	-	-	-	-	-	-	-
Pennsylvania	114,164,560	-	-	-	-	-	-	-	-	-	-	-	114,164,560
Rhode Island	<b>4,906,804</b>	-	-	-	-	-	-	-	-	-	-	-	4,906,804
South Carolina	57,991,814	-	-	-	-	-	-	-	-	-	-	-	57,991,814
South Dakota	<b>20,150,428</b>	-	-	-	-	-	-	-	-	-	-	-	20,150,428
Tennessee	65,781,607	-	-	-	-	-	-	-	-	-	-	-	65,781,607
Texas	345,375,139	-	-	-	-	-	-	-	-	-	-	-	345,375,139
Utah	32,289,239	-	-	-	-	-	-	-	-	-	-	-	32,289,239
Vermont	<b>6,181,452</b>	-	-	-	-	-	-	-	-	-	-	-	6,181,452
Virginia	89,269,727	-	-	-	-	-	-	-	-	-	-	-	89,269,727
Washington	44,150,834	-	-	-	-	-	-	-	-	-	-	-	44,150,834
West Virginia	17,653,131	-	-	-	-	-	-	-	-	-	-	-	17,653,131
Wisconsin	67,843,390	-	-	-	-	-	-	-	-	-	-	-	67,843,390
Wyoming	33,165,461	-	-	-	-	-	-	-	-	-	-	-	33,165,461
US Total	2,715,378,332	-	-	-	-	-	-	-	-	-	-	-	2,715,378,332
Puerto Rico	<b>20,089,657</b>	-	-	-	-	-	-	-	-	-	-	-	20,089,657
Grand Total	2,735,467,989	-	-	-	-	-	-	-	-	-	-	-	2,735,467,989

1/ This table shows gross volume of special fuels (diesel fuel and alternate fuels) reported by the State motor fuel tax agencies. Where possible, fuel consumed by all levels of government and all nonhighway use has been excluded. Further adjustments may be made during the year end analysis. Most data reflect retail sales, but a number of States tax special fuels at the wholesale level. When interstate motor carrier fuel volume is reported quarterly to FHWA, the volume is shown in the third month of the quarter.

2/ FHWA estimates are in bold fonts. Upon receipt of the State's actual gallons, the State data will automatically be updated upon the next iteration of this report. See the Notice on page 2.



# TAX RATES ON MOTOR FUEL 1/

TABLE MF-121T

SHEET 1 OF 3

Created On: 05/29/2012

(CENTS PER GALLON)

2012 Reporting Period

STATE	GASOLINE		DIESEL		LIQUEFIED PETROLEUM GAS		GASOHOL <sup>2</sup>	
	RATE	EFFECTIVE DATE	RATE	EFFECTIVE DATE	RATE	EFFECTIVE DATE	RATE	EFFECTIVE DATE
Alabama *	18	10/01/95	19	06/01/92	-	-	18	10/01/95
Alaska	8	09/01/09	8	09/01/09	-	-	8	09/01/09
Arizona *	18	07/01/00	26	07/01/00	-	-	18	07/01/00
Arkansas *	21.5	07/01/01	22.5	07/01/01	16.5	04/01/91	21.5	07/01/01
California *	18	01/01/94	13	07/01/11	6	01/01/66	35.7	07/01/11
Colorado *	22	01/01/91	20.5	01/01/92	20.5	01/01/92	22	01/01/91
Connecticut *	25	01/01/05	46.2	07/01/11	-	-	25	01/01/05
Delaware *	23	01/01/95	22	01/01/95	22	01/01/95	23	01/01/95
District of Columbia	23.5	10/01/09	23.5	10/01/09	20	10/01/94	23.5	10/01/09
Florida *	16.6	01/01/12	16.6	01/01/12	14.5	01/01/05	16.6	01/01/12
Georgia	7.5	07/01/71	7.5	07/01/71	7.5	07/01/71	7.5	07/01/71
Hawaii *	17	07/01/07	17	07/01/07	5.2	07/01/04	16	07/01/91
Idaho *	25	01/01/96	25	01/01/96	18.1	01/01/96	25	07/01/09
Illinois *	19	01/01/90	21.5	01/01/90	19	01/01/90	19	01/01/90
Indiana *	18	01/01/03	16	01/01/97	-	-	18	01/01/03
Iowa *	21	07/01/08	22.5	01/01/89	20	01/01/89	19	01/01/89
Kansas *	24	07/01/03	26	07/01/03	23	07/01/03	24	07/01/03
Kentucky *	26.4	07/01/11	23.4	07/01/11	26.4	07/01/11	26.4	07/01/11
Louisiana	20	01/01/90	20	01/01/90	16	07/01/93	20	01/01/90
Maine *	29.5	07/01/09	30.7	07/01/09	-	-	23	08/01/99
Maryland	23.5	05/01/92	24.25	07/01/93	-	-	-	-
Massachusetts	21	01/01/91	21	01/01/91	20.2	01/01/12	21	01/01/91
Michigan	19	08/01/97	15	04/01/03	15	01/01/84	-	-
Minnesota *	28	07/01/11	28	07/01/11	21.05	07/01/11	28	07/01/11
Mississippi *	18.4	08/01/00	18.4	08/01/00	17	01/31/89	18.4	08/01/00
Missouri *	17	04/01/96	17	04/01/96	17	04/01/96	17	04/01/96
Montana *	27.75	07/01/94	28.5	07/01/94	-	-	23.75	04/28/05
Nebraska *	26.7	01/01/12	26.7	01/01/12	26.7	01/01/12	26.7	01/01/12
Nevada	24	10/02/92	27	10/02/92	22	07/01/97	24	10/02/92
New Hampshire *	19.625	12/01/00	19.625	12/01/00	-	-	18	12/01/00
New Jersey *	10.5	07/01/88	13.5	07/01/88	5.25	07/01/88	10.5	01/01/92
New Mexico *	17	07/01/95	21	07/01/04	12	01/01/02	17	07/01/95
New York *	25.85	01/01/12	24.05	01/01/12	8.05	01/01/02	25.85	01/01/12
North Carolina *	39.15	01/01/12	39.15	01/01/12	27.1	07/01/05	39.15	01/01/12
North Dakota *	23	07/01/05	23	07/01/05	23	07/01/05	23	07/01/05
Ohio *	28	07/01/05	28	07/01/05	28	07/01/05	28	07/01/05
Oklahoma *	17	05/27/87	14	05/27/87	17	05/27/87	17	05/27/87
Oregon *	30	01/01/11	30	01/01/11	23.1	01/01/11	30	01/01/11
Pennsylvania *	31.2	01/01/06	38.1	01/01/06	22.8	01/01/06	31.2	01/01/06
Rhode Island *	32	04/01/09	32	04/01/09	32	04/01/09	32	04/01/09
South Carolina	16	07/01/87	16	07/01/87	16	07/01/87	16	07/01/87
South Dakota *	22	04/01/99	22	04/01/99	20	04/01/99	8	07/01/09
Tennessee	20	07/01/89	17	04/01/90	14	07/01/89	20	07/01/89
Texas *	20	10/01/91	20	10/01/91	15	09/01/97	20	10/01/91
Utah *	24.5	05/01/97	24.5	05/01/97	24.5	05/01/97	24.5	05/01/97
Vermont *	20	07/01/99	29	10/01/09	-	-	-	-
Virginia *	17.5	01/01/87	17.5	07/01/07	17.5	07/01/07	17.5	01/01/87
Washington *	37.5	07/01/08	37.5	07/01/08	37.5	07/01/08	37.5	07/01/08
West Virginia *	33.4	01/01/12	33.4	01/01/12	33.4	01/01/12	33.4	01/01/12
Wisconsin *	30.9	04/01/06	30.9	04/01/06	22.6	04/01/06	30.9	04/01/06
Wyoming *	14	07/01/98	14	07/01/98	14	07/01/98	14	07/01/98
Puerto Rico	16	07/01/75	8	07/01/94	-	-	-	-
Mean	22.144		22.788		19.182		22.116	
Weighted Average	21.686		21.397		20.384		26.123	
Federal Tax	18.4	10/01/97	24.4	10/01/97	13.6	10/01/97	18.4	01/01/05



# TAX RATES ON MOTOR FUEL - FOOTNOTES

TABLE MF-121T

SHEET 2 OF 3

Created On: 05/29/2012

January 2012 Reporting Period

For States marked with an asterisk on table MF-121T - Sheet 1, see the notes below:

Alabama -	The gasoline, gasohol, and diesel rates include a 2 cents per gallon inspection fee. Alabama-registered LPG vehicles pay an annual fee based on vehicle type in lieu of the volume tax.
Arizona -	The fuel tax on diesel remains at 18 cents per gallon for light and exempt vehicles, but is set at 27 cents per gallon if used to propel a truck with more than two axles or with a declared gross weight over 26,000 pounds.
Arkansas -	The gasoline, gasohol, and diesel rates include 0.4 cents per gallon Environmental Assurance Fee. Applicants for LPG user permits must pay a fee in lieu of the volume tax.
California -	LPG users may pay an annual fee in lieu of the volume tax.
Colorado -	Owners of LPG vehicles registered in the State must pay an annual fee in lieu of the volume tax.
Connecticut -	The tax is computed at 5% of the gross earnings from the first sale of a petroleum product in the State.
Delaware -	The tax rate varies annually based on the average wholesale price of gasoline for the previous year.
Florida -	Tax rates are variable, adjusted annually. For gasoline and gasohol, in addition to the rates shown, there is a State-imposed State Comprehensive Enhanced Transportation System (SCETS) tax that varies by the county from 0-5.0 cents per gallon. All counties levy the SCETS tax on gasoline, but a few levy less than the maximum rate. LPG vehicles registered in the State pay an annual fee in lieu of the tax on alternative fuels and the SCETS tax.
Hawaii -	Effective 01/01/02, alternative fuels pay an amount proportional to the diesel tax as follows: .29 for ethanol, .5 for bio-diesel, and .33 for LPG. An additional 1 cent is added to these amounts, and then rounded to the nearest 1 cent.
Idaho -	LPG users may pay an annual fee based on vehicle weight in lieu of volume tax.
Illinois -	Motor carriers pay an additional 6.3 cents per gallon on gasoline, 6.5 cents on diesel, and 5.9 cents on LPG.
Indiana -	Motor carriers pay an additional 11 cents per gallon. LPG vehicles pay an annual fee.
Iowa -	Effective 07/01/02, motor fuel tax rates will be adjusted annually based on the amounts of ethanol blended gasoline being sold and distributed annually.
Kansas -	LPG users may pay an annual fee based on mileage and gross vehicle weight in lieu of the volume tax.
Kentucky -	Tax rates are variable, adjusted quarterly. A 2 percent surtax is imposed on gasoline and 4.7 percent on special fuels for any vehicle with 3 or more axles. The gasoline, gasohol, and diesel rates include 1.4 cents per gallon Petroleum Environmental Assurance Fee.
Maine -	Rates are variable, adjusted every February based on past years Consumer Price Index. Rates are effective on the following July 1.
Minnesota -	There is a credit to the wholesaler of 15 cents per gallon of alcohol used to make gasohol.
Mississippi -	The gasoline, gasohol, and diesel rates include 0.4 cents per gallon dedicated to the Groundwater Protection Trust Fund.
Missouri -	LPG vehicles 18,000 pounds or less gross vehicle weight registered in the State pay an annual fee in lieu of the volume tax.
Montana -	LPG vehicles registered in the State pay an annual fee based on gross weight in lieu of the volume tax. Out-of-State vehicles purchase trip permits. There is an alcohol distiller credit of 30 cents per gallon of alcohol produced in the State with State agricultural products and used to make gasohol.
Nebraska -	Rates are variable, adjusted quarterly. The gasoline and gasohol include 0.6 cents per gallon and diesel rate includes 0.2 cents per gallon Petroleum Release Remedial Action Fee. Effective 01/01/02, new Nebraska ethanol production facilities may receive an ethanol production credit equal to 18 cents per gallon of ethanol used to fuel motor vehicles.
New Hampshire -	The gasoline, gasohol, and diesel rates include 1.5 cents per gallon Oil Discharge and Disposal Cleanup Fee. Alternative fuel vehicles pay twice the usual registration fee in lieu of the volume tax.
New Jersey -	In addition to the rates shown, there is a Petroleum Products Gross Receipts Tax. The tax is computed on a cents-per-gallon basis and is applicable to a wide variety of petroleum products.
New Mexico -	The gasoline, gasohol, and diesel rates include the Petroleum Products Loading Fee of \$150 per 8,000 gallons (1.875 cents per gallon). Owners of LPG-powered vehicles up to 54,000 pounds gross vehicle weight may pay an annual fee in lieu of the volume tax.
New York -	Rates are variable, adjusted annually. Rates include the Petroleum Business Tax of 17 cents per gallon. The gasoline rate includes a 0.5 mill (0.05 cents) per gallon Petroleum Testing Fee.
North Carolina -	Rates are variable, adjusted semiannually.
North Dakota -	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. There is a producer credit of 40 cents per gallon of agriculturally derived alcohol produced in the State and used to make gasohol.
Ohio -	Commercial vehicles formerly subject to the highway use tax pay an additional 3 cents per gallon. Dealers are refunded 10 cents per gallon of each qualified fuel (ethanol or methanol) blended with unleaded gasoline.
Oklahoma -	Rates shown include 1 cent per gallon tax dedicated to the Petroleum Underground Tank Release Environmental Cleanup Indemnity Fund. When the Fund reaches specified balance, future tax revenues will be deposited in a highway fund. The gasoline, gasohol, and LPG rates include 0.08 cents for fuel inspection. LPG users may pay an annual fee in lieu of the volume tax.
Oregon -	The diesel and LPG rates shown are paid by users for vehicles not under the jurisdiction of Public Utility Commissioner. Vehicles under the jurisdiction of the Public Utilities Commissioner and paying motor-carrier fees are exempt from payment of the motor-fuel tax.
Pennsylvania -	The rates include the Oil Franchise Tax for Maintenance and Construction, a variable rate tax adjusted annually. LPG rate is based on the gasoline gallon equivalent.
Rhode Island -	Rates includes 1 cent per gallon tax for the Underground Storage Tank Financial Responsibility Fund.
South Dakota -	As of 7/1/2009, South Dakota taxes gasoline at 22 cents and ethyl alcohol at 8 cents.
Texas -	Owners of LPG vehicles registered in the State must pay an annual fee in lieu of the volume tax.
Utah -	LPG is tax exempt if user purchases annual exemption certificate.
Vermont -	Diesel vehicles 10,000 pounds and over pay 26 cents per gallon. LPG vehicles are subject to a registration fee 1.75 times the usual fee. The gasoline, gasohol, and diesel rates include 1 cents per gallon for the Petroleum Cleanup Fund.
Virginia -	Vehicles weighing 26,000 pounds or more having 3 or more axles pay an additional 3.5 cents per gallon.
Washington -	Owners of LPG vehicles pay an annual fee.
West Virginia -	Rates are variable, adjusted annually.
Wisconsin -	Rates are variable, adjusted annually.
Wyoming -	LPG is subject to sales tax. The gasoline, gasohol, and diesel rates include 1 cent for the Underground Storage Tank Corrective Action Account.

1/ This table shows motor-fuel tax rates in effect as of January 1, and any subsequent changes that have occurred through the date shown in the title. Only taxes that are levied as a dollar amount per volume of motor fuel are included on sheet 1. Taxes that apply to all petroleum products without distinguishing motor fuel are omitted. Local option taxes are included only when they have been adopted uniformly Statewide.

2/ The gasohol rates shown are for gasoline blended with 10 percent ethanol. NOTE: The States which have exemptions are: Hawaii 1 cent, Iowa 2 cents, Maine 6.5 cents, and Montana 4 cents.

## TAX RATES ON MOTOR FUEL

TABLE MF-121T

SHEET 3 OF 3

Created On: 05/29/2012

January 2012 Reporting Period

STATE	SALES TAX	
	PERCENT	REMARKS
Alabama	4.0	Applies to fuel not taxable under volume tax laws.
Arizona	5.0	Applies to fuel not taxed under the motor-fuel or fuel-use taxes. Liquefied petroleum gas sold, used, or stored in State is exempt.
Arkansas	4.5	Special fuel for municipal buses and gasoline are exempt.
California	6.0	Applies to sales price including Federal and State motor-fuel taxes.
Colorado	3.0	Applies to fuel taxable under volume tax laws.
Connecticut	5.0	A Petroleum Products Gross Earnings tax is applied to many petroleum products, in addition to the per gallon taxes shown on Sheet 1.
District of Columbia	5.8	Applies to fuel not taxable under volume tax laws.
Georgia	4.0	A 3-percent second motor fuel tax and a 1-cent sales tax apply to the sales price including Federal motor-fuel tax.
Hawaii	4.0	Applies to the sales price excluding Federal and State motor fuel taxes. Alcohol fuels are exempt.
Idaho	5.0	Fuels subject to the motor fuel volume tax are exempt.
Indiana	5.0	Applies to the sales price excluding Federal and State motor fuel taxes.
Iowa	5.0	Applies to fuel not taxable under fuel tax laws, including those fuels taxable, then subject to refund.
Kansas	4.9	Applies to fuels not taxable under the volume tax laws.
Kentucky	6.0	Applies to sales price, exclusive of Federal tax, of fuels not taxable under the volume tax laws.
Maine	6.0	Applies to motor fuel not taxed at the maximum rate for highway use under the volume tax laws.
Maryland	6.0	Applies to fuels not taxable under motor fuel tax laws, unless exempt from the sales and use tax by statute.
Massachusetts	5.0	Applies to fuels not taxable under the volume tax laws.
Michigan	6.0	Applies to sales price including Federal volume tax, except when used in a passenger vehicle with capacity of 10 or more, for-hire, over regularly scheduled routes in the State.
Minnesota	6.0	Applies to fuels not taxable under the volume tax laws.
Nebraska	5.0	Gasoline is exempt. Diesel and alternative fuels subject to the volume tax are exempt.
New Mexico	5.0	Applies to fuels not taxable under the volume tax laws. Ethanol blends deductible under the gasoline tax laws are exempt.
New York	4.0	Applies only to the first \$2 of the price of a gallon of motor fuel. Counties have the option to use this cents-per-gallon method, or continue using their local percentage rates in their calculations.
North Dakota	6.0	Applies to fuels not taxable under the volume tax laws.
Ohio	5.0	Applies to fuels not taxable under the volume tax laws.
Oklahoma	4.5	Applies to fuels not taxable under the volume tax laws.
Pennsylvania	6.0	Applies to fuels not taxable under the volume tax laws.
South Carolina	5.0	Applies to sales price of aviation gasoline only.
South Dakota	4.0	Applies to fuels not taxable under the volume tax laws.
Tennessee	6.0	Gasoline on which the volume tax has been paid and not refunded, and motor fuel subject to the fuel-use tax are exempt. Sales tax rate on aviation is 4.5 percent. LPG users without permits must pay in advance at the beginning of the fiscal year, others pay quarterly. Fee is based on vehicle weight and fuel efficiency.
Texas	6.3	Applies to fuels not taxed or exempted under other laws.
Utah	4.9	Applies to fuels not taxable under the volume tax laws.
Washington	6.5	Applies to fuels not taxable under the volume tax laws. Certain providers of public transportation of handicapped persons are exempt.
Wisconsin	5.0	Applies to fuels not taxable under the volume tax laws.
Wyoming	4.0	Applies to sales price of LPG. Gasoline and diesel subject to volume tax are exempt.

**MOTOR FUEL TAX RATES FOR SELECTED COUNTRIES 1/**

**January 2012 Reporting Period**

**Created On: 05/29/2012**

(CENTS PER GALLON)

COUNTRY	GASOLINE	DIESEL
Belgium	443	335
France	431	330
Germany	452	346
Italy	499	435
Japan	312	199
Netherlands	501	327
United Kingdom	478	480
United States 2/	40	46

1/ Source for foreign rates is data collected by the U.S. Department of Energy from various sources. Rates were converted to U.S. currency using current exchange rates.

2/ Includes the weighted average of State taxes as shown on Table MF-121T plus the Federal Tax.

**Note to Users of Monthly Motor-Fuel "Retail Price" Data:**

Beginning with the May 2011 edition of the "*Monthly Motor Fuel Reported by States*", the "Retail Price" data table will no longer be published.

For information on prices of fuel, see the Energy Information Agency (EIA) at:

<http://www.eia.gov/FTPROOT/monthlyhistory.htm>