



U. S. Department  
of Transportation

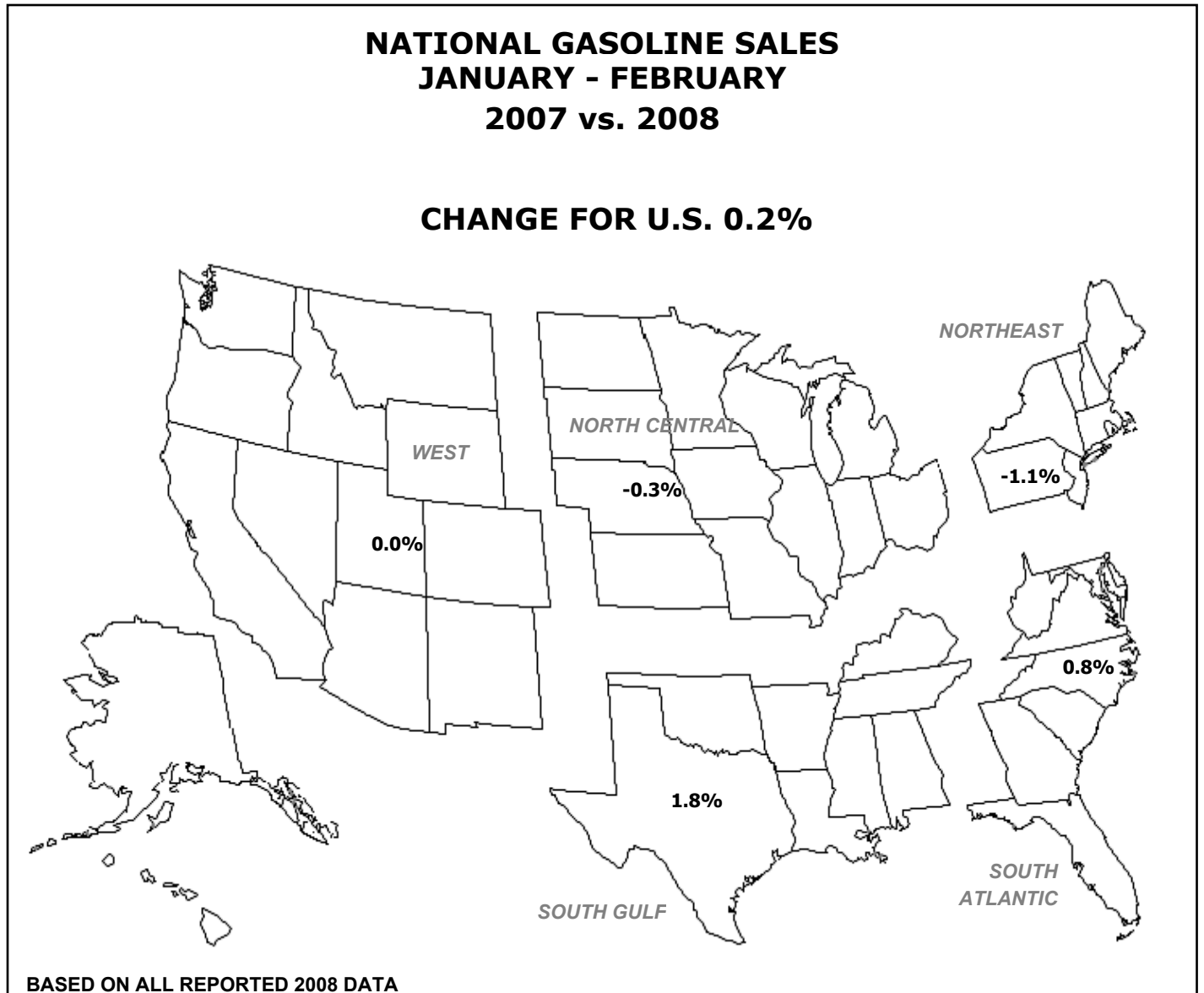
**Federal Highway  
Administration**

Office of Highway  
Policy Information

Created On: 7/29/2008

# MONTHLY MOTOR FUEL REPORTED BY STATES

## FEBRUARY 2008



## **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.**

**Motor Fuel Trends**  
**Created On: 07/29/2008**  
**February 2008 Reporting Period**

**Gasoline Sales**

Based on reports of 39 Entities, gasoline consumption for January - February 2008 changed by 0.2 percent compared to the same period in 2007. 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 2008 are shown in Table MF-121T. The gasoline rates vary from a low of 7.5 cents per gallon to 36 cents with an average of 20.3 cents. Seven 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 38.1 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 increase on the national map is a comparison of cumulative data for all States for which both 2007 and 2008 data are available.

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

TABLE MF-33G

Created On: 07/29/2008

(GALLONS)

February 2008 Reporting Period

STATE	JANUARY 2008 (39 Entities)	CALENDAR YEAR CUMULATIVE		FEBRUARY 2008 (39 Entities)	CALENDAR YEAR CUMULATIVE		MARCH 2008 (0 Entities)	CALENDAR YEAR CUMULATIVE	
	VOLUME	VOLUME	PERCENT CHANGE 2/	VOLUME	VOLUME	PERCENT CHANGE 2/	VOLUME	VOLUME	PERCENT CHANGE 2/
Alabama	-	-	0.0	-	-	0.0	-	-	0.0
Alaska	21,963,958	21,963,958	-11.5	20,972,449	42,936,407	-5.0	-	-	0.0
Arizona	237,735,857	237,735,857	-4.8	230,033,664	467,769,521	-2.1	-	-	0.0
Arkansas	113,868,719	113,868,719	-2.2	110,523,168	224,391,887	-0.9	-	-	0.0
California	1,235,578,651	1,235,578,651	-4.8	1,284,905,800	2,520,484,451	0.8	-	-	0.0
Colorado	166,019,508	166,019,508	-3.6	166,334,148	332,353,656	0.0	-	-	0.0
Connecticut	123,519,489	123,519,489	-3.7	115,965,136	239,484,625	-2.6	-	-	0.0
Delaware	35,504,512	35,504,512	-5.4	34,109,013	69,613,525	-1.8	-	-	0.0
District of Columbia	-	-	0.0	-	-	0.0	-	-	0.0
Florida	701,297,013	701,297,013	-3.2	697,010,762	1,398,307,775	-4.0	-	-	0.0
Georgia	-	-	0.0	-	-	0.0	-	-	0.0
Hawaii	38,754,748	38,754,748	13.0	33,786,991	72,541,739	-24.1	-	-	0.0
Idaho	61,772,664	61,772,664	12.1	54,300,177	116,072,841	6.8	-	-	0.0
Illinois	-	-	0.0	-	-	0.0	-	-	0.0
Indiana	-	-	0.0	-	-	0.0	-	-	0.0
Iowa	131,335,595	131,335,595	0.0	118,349,375	249,684,970	-2.7	-	-	0.0
Kansas	93,112,706	93,112,706	-3.8	91,166,161	184,278,867	-1.1	-	-	0.0
Kentucky	174,127,607	174,127,607	-1.9	159,909,570	334,037,177	-2.9	-	-	0.0
Louisiana	-	-	0.0	-	-	0.0	-	-	0.0
Maine	64,015,338	64,015,338	18.0	47,977,786	111,993,124	1.4	-	-	0.0
Maryland	-	-	0.0	-	-	0.0	-	-	0.0
Massachusetts	229,091,688	229,091,688	-13.3	214,346,586	443,438,274	-7.0	-	-	0.0
Michigan	374,276,446	374,276,446	-2.3	354,381,870	728,658,316	-3.1	-	-	0.0
Minnesota	214,388,797	214,388,797	-2.3	205,213,958	419,602,755	-0.9	-	-	0.0
Mississippi	132,473,716	132,473,716	-3.9	121,944,996	254,418,712	-5.1	-	-	0.0
Missouri	257,470,420	257,470,420	1.5	238,381,783	495,852,203	5.8	-	-	0.0
Montana	35,758,982	35,758,982	-1.5	34,897,288	70,656,270	-0.3	-	-	0.0
Nebraska	64,989,765	64,989,765	-2.7	62,801,177	127,790,942	0.5	-	-	0.0
Nevada	90,105,826	90,105,826	-5.6	90,337,235	180,443,061	-1.5	-	-	0.0
New Hampshire	62,043,544	62,043,544	7.4	56,325,646	118,369,190	3.8	-	-	0.0
New Jersey	346,161,457	346,161,457	-0.7	329,424,943	675,586,400	1.0	-	-	0.0
New Mexico	-	-	0.0	-	-	0.0	-	-	0.0
New York	487,927,153	487,927,153	5.8	418,649,608	906,576,761	1.7	-	-	0.0
North Carolina	357,133,657	357,133,657	-0.7	346,600,074	703,733,731	0.3	-	-	0.0
North Dakota	28,508,371	28,508,371	13.6	27,364,561	55,872,932	7.9	-	-	0.0
Ohio	411,593,561	411,593,561	-2.0	388,563,456	800,157,017	-0.1	-	-	0.0
Oklahoma	128,025,888	128,025,888	-8.9	148,429,697	276,455,585	-4.7	-	-	0.0
Oregon	119,789,367	119,789,367	22.8	118,791,661	238,581,028	0.3	-	-	0.0
Pennsylvania	402,126,781	402,126,781	-3.1	365,751,451	767,878,232	-3.3	-	-	0.0
Rhode Island	-	-	0.0	-	-	0.0	-	-	0.0
South Carolina	208,315,854	208,315,854	14.5	207,332,527	415,648,381	18.4	-	-	0.0
South Dakota	31,795,228	31,795,228	-2.5	31,295,610	63,090,838	1.1	-	-	0.0
Tennessee	266,375,484	266,375,484	6.4	236,274,193	502,649,677	3.3	-	-	0.0
Texas	968,014,688	968,014,688	2.9	966,097,824	1,934,112,512	4.6	-	-	0.0
Utah	-	-	0.0	-	-	0.0	-	-	0.0
Vermont	-	-	0.0	-	-	0.0	-	-	0.0
Virginia	321,926,260	321,926,260	-1.2	303,612,450	625,538,710	0.0	-	-	0.0
Washington	-	-	0.0	-	-	0.0	-	-	0.0
West Virginia	63,625,762	63,625,762	-0.6	60,263,799	123,889,561	19.3	-	-	0.0
Wisconsin	193,541,938	193,541,938	-2.5	192,318,046	385,859,984	-1.3	-	-	0.0
Wyoming	27,742,557	27,742,557	4.6	33,381,694	61,124,251	17.3	-	-	0.0
U.S. Totals 2/	9,021,809,555	9,021,809,555	-0.9	8,718,126,333	17,739,935,888	0.2	-	-	0.0
Puerto Rico	-	-	0.0	-	-	0.0	-	-	0.0
Grand Total 2/	9,021,809,555	9,021,809,555	-0.9	8,718,126,333	17,739,935,888	0.2	-	-	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.



## MONTHLY SPECIAL FUEL REPORTED BY STATES - 2008 1/

TABLE MF-33SF  
2008 Reporting Period

Created On: 07/29/2008

(GALLONS)

STATE	JANUARY (38 Entities)	FEBRUARY (38 Entities)	MARCH (0 Entities)	APRIL (0 Entities)	MAY (0 Entities)	JUNE (0 Entities)	JULY (0 Entities)	AUGUST (0 Entities)	SEPTEMBER (0 Entities)	OCTOBER (0 Entities)	NOVEMBER (0 Entities)	DECEMBER (0 Entities)	TOTAL /2
Alabama	-	-	-	-	-	-	-	-	-	-	-	-	-
Alaska	15,841,103	12,205,458	-	-	-	-	-	-	-	-	-	-	28,046,561
Arizona	77,939,271	69,031,787	-	-	-	-	-	-	-	-	-	-	146,971,058
Arkansas	52,890,609	55,135,734	-	-	-	-	-	-	-	-	-	-	108,026,343
California	235,619,295	224,869,497	-	-	-	-	-	-	-	-	-	-	460,488,792
Colorado	46,335,812	46,104,953	-	-	-	-	-	-	-	-	-	-	92,440,765
Connecticut	20,910,212	19,113,924	-	-	-	-	-	-	-	-	-	-	40,024,136
Delaware	5,578,329	4,999,165	-	-	-	-	-	-	-	-	-	-	10,577,494
District of Columbia	-	-	-	-	-	-	-	-	-	-	-	-	-
Florida	121,347,302	133,715,544	-	-	-	-	-	-	-	-	-	-	255,062,846
Georgia	-	-	-	-	-	-	-	-	-	-	-	-	-
Hawaii	4,114,798	3,964,622	-	-	-	-	-	-	-	-	-	-	8,079,420
Idaho	18,402,881	1,023,919	-	-	-	-	-	-	-	-	-	-	19,426,800
Illinois	-	-	-	-	-	-	-	-	-	-	-	-	-
Indiana	-	-	-	-	-	-	-	-	-	-	-	-	-
Iowa	57,607,507	46,972,594	-	-	-	-	-	-	-	-	-	-	104,580,101
Kansas	33,290,555	31,821,338	-	-	-	-	-	-	-	-	-	-	65,111,893
Kentucky	69,714,054	64,858,545	-	-	-	-	-	-	-	-	-	-	134,572,599
Louisiana	-	-	-	-	-	-	-	-	-	-	-	-	-
Maine	14,695,133	16,605,872	-	-	-	-	-	-	-	-	-	-	31,301,005
Maryland	-	-	-	-	-	-	-	-	-	-	-	-	-
Massachusetts	21,626,612	35,938,379	-	-	-	-	-	-	-	-	-	-	57,564,991
Michigan	73,344,070	66,412,741	-	-	-	-	-	-	-	-	-	-	139,756,811
Minnesota	50,874,575	48,551,582	-	-	-	-	-	-	-	-	-	-	99,426,157
Mississippi	53,902,620	51,436,845	-	-	-	-	-	-	-	-	-	-	105,339,465
Missouri	70,085,187	86,131,334	-	-	-	-	-	-	-	-	-	-	156,216,521
Montana	19,498,587	20,515,018	-	-	-	-	-	-	-	-	-	-	40,013,605
Nebraska	31,287,187	28,924,218	-	-	-	-	-	-	-	-	-	-	60,211,405
Nevada	30,020,567	28,418,744	-	-	-	-	-	-	-	-	-	-	58,439,311
New Hampshire	3,145,467	9,975,718	-	-	-	-	-	-	-	-	-	-	13,121,185
New Jersey	76,771,334	81,854,727	-	-	-	-	-	-	-	-	-	-	158,626,061
New Mexico	-	-	-	-	-	-	-	-	-	-	-	-	-
New York	133,615,722	105,194,579	-	-	-	-	-	-	-	-	-	-	238,810,301
North Carolina	90,091,737	79,019,604	-	-	-	-	-	-	-	-	-	-	169,111,341
North Dakota	14,214,188	15,018,798	-	-	-	-	-	-	-	-	-	-	29,232,986
Ohio	140,054,597	120,869,674	-	-	-	-	-	-	-	-	-	-	260,924,271
Oklahoma	70,805,126	103,311,052	-	-	-	-	-	-	-	-	-	-	174,116,178
Oregon	-	-	-	-	-	-	-	-	-	-	-	-	-
Pennsylvania	120,022,573	111,518,884	-	-	-	-	-	-	-	-	-	-	231,541,457
Rhode Island	-	-	-	-	-	-	-	-	-	-	-	-	-
South Carolina	63,818,057	59,489,807	-	-	-	-	-	-	-	-	-	-	123,307,864
South Dakota	13,593,078	13,419,485	-	-	-	-	-	-	-	-	-	-	27,012,563
Tennessee	109,342,569	52,585,481	-	-	-	-	-	-	-	-	-	-	161,928,050
Texas	362,807,311	356,767,285	-	-	-	-	-	-	-	-	-	-	719,574,596
Utah	-	-	-	-	-	-	-	-	-	-	-	-	-
Vermont	-	-	-	-	-	-	-	-	-	-	-	-	-
Virginia	97,115,499	93,638,393	-	-	-	-	-	-	-	-	-	-	190,753,892
Washington	-	-	-	-	-	-	-	-	-	-	-	-	-
West Virginia	20,911,246	26,094,966	-	-	-	-	-	-	-	-	-	-	47,006,212
Wisconsin	65,809,400	72,032,304	-	-	-	-	-	-	-	-	-	-	137,841,704
Wyoming	36,215,570	29,944,571	-	-	-	-	-	-	-	-	-	-	66,160,141
U.S. Total	2,543,259,740	2,427,487,141	-	-	-	-	-	-	-	-	-	-	4,970,746,881
Puerto Rico	-	-	-	-	-	-	-	-	-	-	-	-	-
Grand Total	2,543,259,740	2,427,487,141	-	-	-	-	-	-	-	-	-	-	4,970,746,881

1/ This table shows gross volume of special fuels (primarily diesel fuel with small amounts of liquefied petroleum gas) reported by the State motor fuel tax agencies. To the extent possible, fuel consumed by Federal, State, and local government agencies and all nonhighway use has been excluded from this table. Further adjustments may be made during the year end analysis. In many cases, the data reflect retail sales, but a number of States tax special fuels

at the wholesale level. In some cases, corrections for interstate motor carrier use have not been made. When interstate motor carrier fuel volume is reported quarterly to FHWA, the volume is shown in the third month of the quarter. Highway use of special fuels is reported in table MF-21 in the annual report, Highway Statistics.

2/ Total includes only those States for which data are shown.



**TAX RATES ON MOTOR FUEL 1/**

TABLE MF-121T  
SHEET 1 OF 3  
2008 Reporting Period

Created On: 07/29/2008

(CENTS PER GALLON)

STATE	GASOLINE		DIESEL		LIQUEFIED PETROLEUM GAS		GASOHOL /2		
	RATE	EFFECTIVE DATE	RATE	EFFECTIVE DATE	RATE	EFFECTIVE DATE	RATE	EFFECTIVE DATE	EXEMPTION /3
Alabama *	18	10/01/95	19	06/01/92	-	-	18	10/01/95	-
Alaska	8	07/01/61	8	07/01/61	-	-	8	07/01/61	-
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	18	01/01/94	6	01/01/66	18	01/01/94	-
Colorado *	22	01/01/91	20.5	01/01/92	20.5	01/01/92	22	01/01/91	-
Connecticut *	25	01/01/05	37	07/01/07	-	-	25	01/01/05	-
Delaware *	23	01/01/95	22	01/01/95	22	01/01/95	23	01/01/95	-
District of Columbia	20	10/01/94	20	10/01/94	20	10/01/94	20	10/01/94	-
Florida *	15.6	01/01/08	15.6	01/01/08	14.5	01/01/05	15.6	01/01/08	-
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	1
Idaho *	25	01/01/96	25	01/01/96	18.1	01/01/96	22.5	01/01/96	2.5
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 *	20.7	07/01/07	22.5	01/01/89	20	01/01/89	19	01/01/89	1.7
Kansas *	24	07/01/03	26	07/01/03	23	07/01/03	24	07/01/03	-
Kentucky *	21	07/01/07	18	07/01/07	19.6	07/01/07	21	07/01/07	-
Louisiana	20	01/01/90	20	01/01/90	16	07/01/93	20	01/01/90	-
Maine *	27.6	07/01/07	28.8	07/01/07	-	-	23	08/01/99	4.6
Maryland	23.5	05/01/92	24.25	07/01/93	24.25	07/01/93	-	-	-
Massachusetts	21	01/01/91	21	01/01/91	25	01/01/08	21	01/01/91	-
Michigan *	19	08/01/97	15	04/01/03	15	01/01/84	-	-	-
Minnesota *	20	06/01/88	20	06/01/88	15	07/01/95	20	06/01/88	-
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	07/01/94	27.75	07/01/94	-	-	23	04/28/05	4
Nebraska *	23	01/01/08	23	01/01/08	23	01/01/08	23	01/01/08	-
Nevada	24	10/01/92	27	10/01/92	22	07/01/97	24	10/01/92	-
New Hampshire *	18	06/18/91	18	06/18/91	-	-	-	-	-
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 *	24.45	01/01/08	22.65	01/01/08	8.05	01/01/02	-	-	-
North Carolina *	30.15	01/01/08	30.15	01/01/08	27.1	07/01/05	30.15	01/01/08	-
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 *	16	05/26/87	13	05/26/87	16	05/26/87	-	-	-
Oregon *	24	01/01/93	24	01/01/93	18.5	09/09/95	24	09/01/93	-
Pennsylvania *	30	01/01/06	38.1	01/01/06	22.8	01/01/06	31.2	01/01/06	-
Rhode Island *	30	07/01/02	30	07/01/02	30	07/01/02	30	07/01/02	-
South Carolina	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	20	04/01/99	2
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 *	19	07/01/99	25	07/01/02	-	-	20	08/01/97	-
Virginia *	17.5	01/01/87	17.5	07/01/07	17.5	07/01/07	17.5	01/01/87	-
Washington *	36	07/01/07	36	07/01/07	31	07/01/06	36	07/01/07	-
West Virginia *	32.2	01/01/08	32.2	01/01/08	32.2	01/01/08	32.2	01/01/08	-
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	21.173		21.708		18.723		21.097		
Weighted Average	20.235		20.792		15.802		20.558		
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

January 2006 Reporting Period

Created On: 07/29/2008

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.
Michigan -	For vehicles defined under the Motor Carrier Fuel Tax Act, diesel fuel is discounted 6 cents per gallon at the pump; and assessed a 12 cents per gallon surcharge on a quarterly return, with a provision for a 6 cent per gallon refund on fuel purchased in Michigan.
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 14.6 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 -	There is a credit at the rate of the gasoline tax to distributors blending gasoline with ethanol to product gasohol. There is also a producer incentive payment of 20 cents per gallon.
Tennessee -	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. Sales tax rate on aviation fuel is 4.5 percent.
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.

3/ This table displays gasohol exemptions based on tax rates of gasoline and gasohol in effect as of January 1.

## TAX RATES ON MOTOR FUEL

TABLE MF-121T

SHEET 3 OF 3

Created On: 07/29/2008

January 2006 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	5.0	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 to sales price including Federal motor-fuel tax.
North Dakota	5.0	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.
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/**

**February 2008 Reporting Period**

**Created On: 07/29/2008**

(CENTS PER GALLON)

COUNTRY	GASOLINE	DIESEL
Belgium	490	291
France	467	354
Germany	493	381
Italy	446	360
Japan	226	142
Netherlands	512	325
United Kingdom	491	497
United States 2/	39	45

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 January 1997 issue, the Federal Highway Administration (FHWA) reinstated motor fuel price data using data collected by the U.S. Department of Energy, Energy Information Administration (EIA) as the source for Table MF-5, "Retail Prices of Motor Fuel". The EIA Table 31 - "Motor Gasoline Prices by Grade, Sales Type, PAD District (Cents per Gallon Excluding Taxes)" will be used as the base information for the FHWA Table MF-5. The EIA data, which is based on the EIA-782 survey, was implemented in 1983 to fulfill EIA legislative requirements and community data needs. The FHWA will follow EIA protocols and requirements in making the data available to "Monthly Motor Fuel" customers.

Because the "Sales to End Users - Through Retail Outlets" data does not include Federal, State, and local taxes, FHWA will add Federal motor fuel and State motor fuel taxes to the EIA data. Federal Highway User Taxes (Table FE-21B) and State Tax Rates on Motor Fuel (Table MF-121T) are the FHWA sources for this data. Excluded from the total are other taxes such as local taxes and sales taxes applied to motor fuel, etc.

Users of Table MF-5 should consult the "Explanatory Notes" of the EIA Publication "Petroleum Marketing Monthly" (DOE/EIA-0380) before making use of the retail price information. The "Explanatory Notes" contain important information on the design of the sample, the continuity of the data, collection methods, processing, non-disclosure, and revisions.

Pre-January 1997 retail price data was furnished by a source other than EIA. Because the sample design, collection methods, processing, and other data considerations differ between the two sources, users are particularly cautioned not to make direct comparisons of the data using previous MF-5 retail price data for any trend line comparisons.

**RETAIL PRICES OF MOTOR FUEL - 2008 1/  
(SALES TO END USERS - THROUGH RETAIL OUTLETS)**

TABLE MF-5  
SHEET 1 OF 1

Created On: 07/29/2008

(CENTS PER GALLON)

February 2008 Reporting Period

STATE	JANUARY			FEBRUARY			MARCH			APRIL			MAY			JUNE		
	Regular Gasoline	Midgrade Gasoline	Premium Gasoline	Regular Gasoline	Midgrade Gasoline	Premium Gasoline	Regular Gasoline	Midgrade Gasoline	Premium Gasoline	Regular Gasoline	Midgrade Gasoline	Premium Gasoline	Regular Gasoline	Midgrade Gasoline	Premium Gasoline	Regular Gasoline	Midgrade Gasoline	Premium Gasoline
Alabama	289.2	300.5	310.7	291.0	301.1	312.4	-	-	-	-	-	-	-	-	-	-	-	-
Alaska	306.8	315.5	326.8	306.0	315.4	325.8	-	-	-	-	-	-	-	-	-	-	-	-
Arizona	288.2	301.3	310.7	284.9	297.9	307.1	-	-	-	-	-	-	-	-	-	-	-	-
Arkansas	291.8	302.7	322.8	291.0	303.0	318.3	-	-	-	-	-	-	-	-	-	-	-	-
California	295.6	307.6	316.8	293.3	304.4	313.2	-	-	-	-	-	-	-	-	-	-	-	-
Colorado	282.1	293.4	305.4	290.8	302.3	314.1	-	-	-	-	-	-	-	-	-	-	-	-
Connecticut	308.3	322.9	331.0	304.7	317.2	327.8	-	-	-	-	-	-	-	-	-	-	-	-
Delaware	296.3	310.5	322.1	293.7	306.6	318.5	-	-	-	-	-	-	-	-	-	-	-	-
District of Columbia	W	W	W	W	W	W	-	-	-	-	-	-	-	-	-	-	-	-
Florida	291.2	304.0	314.2	291.1	303.2	314.2	-	-	-	-	-	-	-	-	-	-	-	-
Georgia	281.6	293.3	303.5	282.3	293.9	304.8	-	-	-	-	-	-	-	-	-	-	-	-
Hawaii	329.5	337.2	344.2	330.8	338.6	345.8	-	-	-	-	-	-	-	-	-	-	-	-
Idaho	294.7	304.3	312.7	295.8	306.5	313.3	-	-	-	-	-	-	-	-	-	-	-	-
Illinois	291.6	298.4	315.9	292.4	299.5	316.0	-	-	-	-	-	-	-	-	-	-	-	-
Indiana	286.9	296.2	305.0	288.9	297.9	307.1	-	-	-	-	-	-	-	-	-	-	-	-
Iowa	293.4	294.3	313.1	295.4	297.5	315.4	-	-	-	-	-	-	-	-	-	-	-	-
Kansas	290.1	293.5	308.8	296.3	299.8	315.0	-	-	-	-	-	-	-	-	-	-	-	-
Kentucky	295.4	304.0	314.7	298.2	307.2	318.1	-	-	-	-	-	-	-	-	-	-	-	-
Louisiana	292.6	304.4	319.5	293.9	305.6	W	-	-	-	-	-	-	-	-	-	-	-	-
Maine	314.7	324.7	335.9	312.0	321.5	333.4	-	-	-	-	-	-	-	-	-	-	-	-
Maryland	298.4	309.4	317.7	293.2	305.5	314.8	-	-	-	-	-	-	-	-	-	-	-	-
Massachusetts	302.6	313.5	324.6	300.1	310.5	322.6	-	-	-	-	-	-	-	-	-	-	-	-
Michigan	288.0	291.8	304.8	289.5	292.5	307.3	-	-	-	-	-	-	-	-	-	-	-	-
Minnesota	290.7	295.2	307.2	294.7	300.8	311.4	-	-	-	-	-	-	-	-	-	-	-	-
Mississippi	290.6	301.4	312.3	291.6	302.5	313.5	-	-	-	-	-	-	-	-	-	-	-	-
Missouri	281.5	292.9	307.6	283.7	295.0	311.7	-	-	-	-	-	-	-	-	-	-	-	-
Montana	292.2	299.9	311.7	299.6	307.5	318.9	-	-	-	-	-	-	-	-	-	-	-	-
Nebraska	293.8	295.2	315.7	299.8	299.7	321.0	-	-	-	-	-	-	-	-	-	-	-	-
Nevada	294.7	306.7	314.2	291.7	304.2	311.6	-	-	-	-	-	-	-	-	-	-	-	-
New Hampshire	300.1	310.7	321.0	296.5	307.0	317.5	-	-	-	-	-	-	-	-	-	-	-	-
New Jersey	287.2	299.9	310.6	283.0	296.4	307.2	-	-	-	-	-	-	-	-	-	-	-	-
New Mexico	294.0	305.7	313.7	299.2	310.4	319.0	-	-	-	-	-	-	-	-	-	-	-	-
New York	305.3	320.3	330.4	303.6	317.9	328.0	-	-	-	-	-	-	-	-	-	-	-	-
North Carolina	298.9	311.3	324.2	300.6	311.8	324.6	-	-	-	-	-	-	-	-	-	-	-	-
North Dakota	301.8	301.6	322.6	306.5	306.7	327.3	-	-	-	-	-	-	-	-	-	-	-	-
Ohio	301.6	311.8	322.0	301.0	310.8	321.6	-	-	-	-	-	-	-	-	-	-	-	-
Oklahoma	283.2	291.9	302.5	287.7	297.5	308.4	-	-	-	-	-	-	-	-	-	-	-	-
Oregon	300.6	315.5	323.4	305.0	321.9	328.5	-	-	-	-	-	-	-	-	-	-	-	-
Pennsylvania	309.4	319.7	332.0	305.2	316.1	326.0	-	-	-	-	-	-	-	-	-	-	-	-
Rhode Island	308.4	319.1	330.0	303.0	314.4	325.0	-	-	-	-	-	-	-	-	-	-	-	-
South Carolina	286.9	298.3	310.1	287.5	298.8	310.8	-	-	-	-	-	-	-	-	-	-	-	-
South Dakota	298.1	295.9	317.4	300.7	299.3	320.3	-	-	-	-	-	-	-	-	-	-	-	-
Tennessee	289.7	301.8	314.0	290.4	301.9	314.1	-	-	-	-	-	-	-	-	-	-	-	-
Texas	288.1	301.4	312.2	289.9	302.5	313.2	-	-	-	-	-	-	-	-	-	-	-	-
Utah	292.7	334.5	314.1	291.2	302.6	312.2	-	-	-	-	-	-	-	-	-	-	-	-
Vermont	311.4	321.9	333.6	308.9	319.4	331.4	-	-	-	-	-	-	-	-	-	-	-	-
Virginia	290.1	301.3	311.6	290.2	301.9	312.4	-	-	-	-	-	-	-	-	-	-	-	-
Washington	308.1	323.7	330.7	310.9	327.5	333.5	-	-	-	-	-	-	-	-	-	-	-	-
West Virginia	313.5	323.1	333.4	313.0	322.2	332.7	-	-	-	-	-	-	-	-	-	-	-	-
Wisconsin	301.8	303.9	317.6	301.5	304.6	318.1	-	-	-	-	-	-	-	-	-	-	-	-
Wyoming	281.9	290.6	303.5	284.1	294.2	306.1	-	-	-	-	-	-	-	-	-	-	-	-
U.S. Average Diesel 2/	279.800			289.300			0.000			0.000			0.000			0.000		

1/ Gasoline prices are taken from the U.S. Department of Energy, Energy Info Admin's Petroleum Marketing Monthly Report, Table 31 - Motor Gasoline Prices by Grade, Sales Type, PAD District (Cents per Gallon Excluding Taxes). Taxes have been included using Federal Highway Administration's Table MF-121T - Tax Rates on Motor Fuel and Table FE-21B Federal Highway User Taxes. Data may be withheld (W) or not available (N/A) for a few States monthly because of no disclosure.

2/ Diesel prices (dollar per gallon, including taxes) are averages from a survey conducted by the U.S. Department of Energy. Energy Information Administration and reflect prices in the last week of the month shown. State level information is not available, but regional level information is updated weekly (on Mondays) and may be obtained by calling the national energy information center's fuel price hotline at (202) 586-6966