



U. S. Department
of Transportation

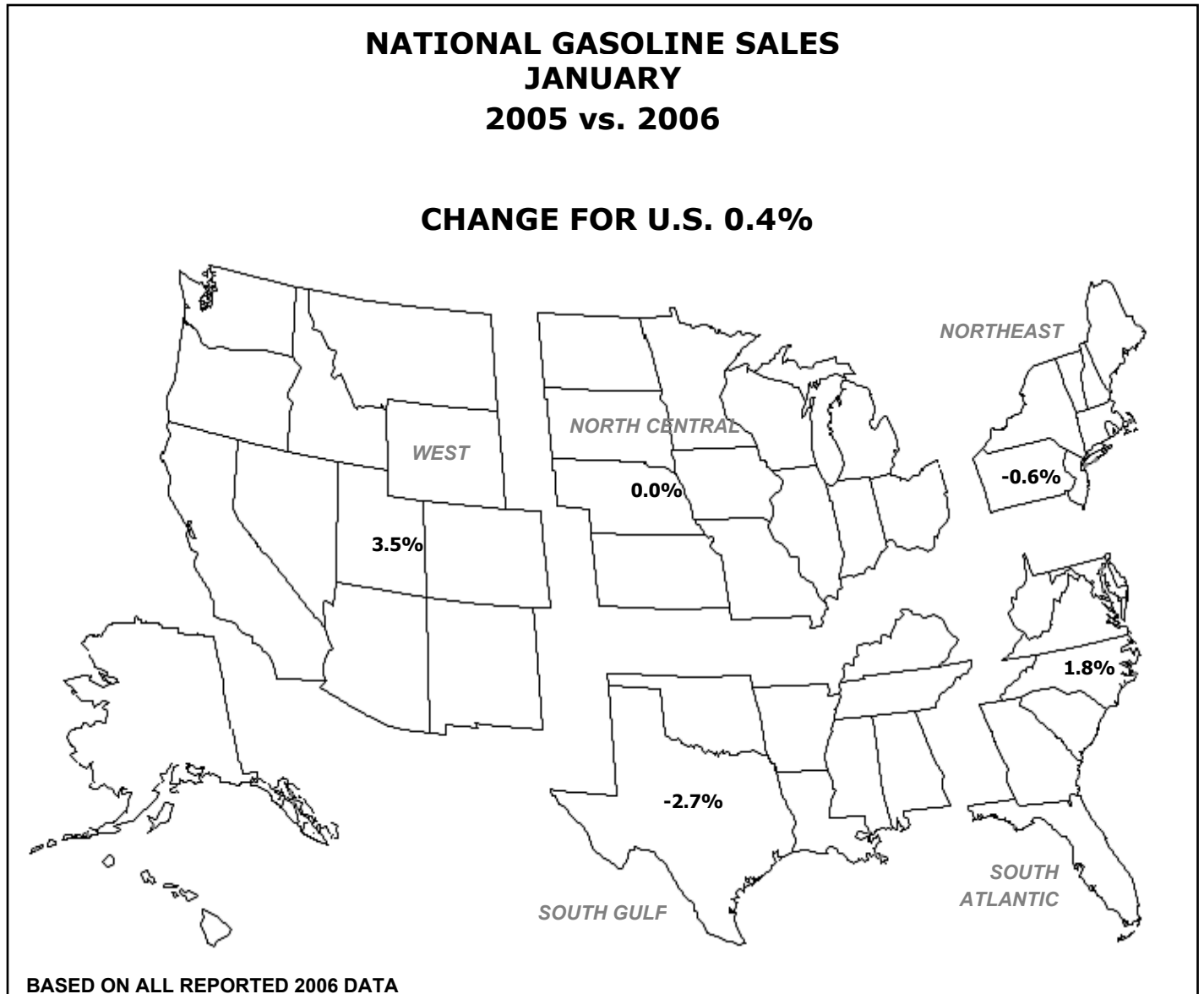
**Federal Highway
Administration**

Office of Highway
Policy Information

Created On: 7/27/2006

MONTHLY MOTOR FUEL REPORTED BY STATES

JANUARY 2006



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: 07/27/2006
January 2006 Reporting Period

Gasoline Sales

Based on reports of 36 Entities, gasoline consumption for January 2006 changed by 0.4 percent compared to the same period in 2005. ^{1/} During this period, vehicle-miles of travel changed by 3.7 percent.

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 2006 are shown in Table MF-121T. The gasoline rates vary from a low of 0.1 cents per gallon to 31 cents with an average of 20 cents. Four 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 0.1 cents to 36.4 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.

^{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 2005 and 2006 data are available.

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

TABLE MF-33G

Created On: 07/27/2006

(GALLONS)

January 2006 Reporting Period

STATE	JANUARY 2006 (36 Entities)	CALENDAR YEAR CUMULATIVE		FEBRUARY 2006 (0 Entities)	CALENDAR YEAR CUMULATIVE		MARCH 2006 (0 Entities)	CALENDAR YEAR CUMULATIVE	
	VOLUME	VOLUME	PERCENT CHANGE 2/	VOLUME	VOLUME	PERCENT CHANGE 2/	VOLUME	VOLUME	PERCENT CHANGE 2/
Alabama	203,662,944	203,662,944	-1.2	-	-	0.0	-	-	0.0
Alaska	-	-	0.0	-	-	0.0	-	-	0.0
Arizona	240,465,007	240,465,007	4.6	-	-	0.0	-	-	0.0
Arkansas	112,461,264	112,461,264	-1.3	-	-	0.0	-	-	0.0
California	1,290,262,436	1,290,262,436	1.6	-	-	0.0	-	-	0.0
Colorado	172,938,676	172,938,676	0.9	-	-	0.0	-	-	0.0
Connecticut	125,170,014	125,170,014	-10.9	-	-	0.0	-	-	0.0
Delaware	35,082,190	35,082,190	-4.1	-	-	0.0	-	-	0.0
District of Columbia	-	-	0.0	-	-	0.0	-	-	0.0
Florida	737,322,584	737,322,584	-0.1	-	-	0.0	-	-	0.0
Georgia	-	-	0.0	-	-	0.0	-	-	0.0
Hawaii	-	-	0.0	-	-	0.0	-	-	0.0
Idaho	51,882,961	51,882,961	1.1	-	-	0.0	-	-	0.0
Illinois	403,978,964	403,978,964	8.2	-	-	0.0	-	-	0.0
Indiana	-	-	0.0	-	-	0.0	-	-	0.0
Iowa	124,290,768	124,290,768	1.9	-	-	0.0	-	-	0.0
Kansas	90,339,000	90,339,000	3.6	-	-	0.0	-	-	0.0
Kentucky	169,223,765	169,223,765	-24.7	-	-	0.0	-	-	0.0
Louisiana	-	-	0.0	-	-	0.0	-	-	0.0
Maine	-	-	0.0	-	-	0.0	-	-	0.0
Maryland	-	-	0.0	-	-	0.0	-	-	0.0
Massachusetts	223,393,100	223,393,100	-0.2	-	-	0.0	-	-	0.0
Michigan	385,657,973	385,657,973	-2.6	-	-	0.0	-	-	0.0
Minnesota	210,307,101	210,307,101	-2.9	-	-	0.0	-	-	0.0
Mississippi	126,790,802	126,790,802	17.0	-	-	0.0	-	-	0.0
Missouri	248,913,244	248,913,244	-0.2	-	-	0.0	-	-	0.0
Montana	35,386,130	35,386,130	0.0	-	-	0.0	-	-	0.0
Nebraska	62,534,313	62,534,313	-1.3	-	-	0.0	-	-	0.0
Nevada	-	-	0.0	-	-	0.0	-	-	0.0
New Hampshire	58,294,742	58,294,742	-0.3	-	-	0.0	-	-	0.0
New Jersey	335,825,010	335,825,010	-0.4	-	-	0.0	-	-	0.0
New Mexico	-	-	0.0	-	-	0.0	-	-	0.0
New York	454,825,476	454,825,476	2.1	-	-	0.0	-	-	0.0
North Carolina	342,776,667	342,776,667	-1.0	-	-	0.0	-	-	0.0
North Dakota	23,815,845	23,815,845	3.1	-	-	0.0	-	-	0.0
Ohio	404,648,587	404,648,587	-0.6	-	-	0.0	-	-	0.0
Oklahoma	145,614,898	145,614,898	-0.4	-	-	0.0	-	-	0.0
Oregon	92,308,945	92,308,945	9.3	-	-	0.0	-	-	0.0
Pennsylvania	-	-	0.0	-	-	0.0	-	-	0.0
Rhode Island	-	-	0.0	-	-	0.0	-	-	0.0
South Carolina	193,715,119	193,715,119	21.3	-	-	0.0	-	-	0.0
South Dakota	31,069,647	31,069,647	1.1	-	-	0.0	-	-	0.0
Tennessee	241,081,446	241,081,446	-7.7	-	-	0.0	-	-	0.0
Texas	941,413,760	941,413,760	0.9	-	-	0.0	-	-	0.0
Utah	83,397,589	83,397,589	2.3	-	-	0.0	-	-	0.0
Vermont	-	-	0.0	-	-	0.0	-	-	0.0
Virginia	-	-	0.0	-	-	0.0	-	-	0.0
Washington	240,192,037	240,192,037	15.4	-	-	0.0	-	-	0.0
West Virginia	61,243,962	61,243,962	-5.6	-	-	0.0	-	-	0.0
Wisconsin	188,914,851	188,914,851	-7.8	-	-	0.0	-	-	0.0
Wyoming	-	-	0.0	-	-	0.0	-	-	0.0
U.S. Totals 2/	8,889,201,817	8,889,201,817	0.4	-	-	0.0	-	-	0.0
Puerto Rico	-	-	0.0	-	-	0.0	-	-	0.0
Grand Total 2/	8,889,201,817	8,889,201,817	0.4	-	-	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.

For information, call the Office of Highway Policy Information, Federal Highway Administration at (202) 366-0170.

MONTHLY SPECIAL FUEL REPORTED BY STATES - 2006 1/

TABLE MF-33SF
January 2006 Reporting Period

Created On: 07/27/2006

(GALLONS)

STATE	JANUARY (35 Entities)	FEBRUARY (0 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	57,264,801	-	-	-	-	-	-	-	-	-	-	-	57,264,801
Alaska	-	-	-	-	-	-	-	-	-	-	-	-	-
Arizona	74,517,276	-	-	-	-	-	-	-	-	-	-	-	74,517,276
Arkansas	54,077,349	-	-	-	-	-	-	-	-	-	-	-	54,077,349
California	231,309,337	-	-	-	-	-	-	-	-	-	-	-	231,309,337
Colorado	44,553,592	-	-	-	-	-	-	-	-	-	-	-	44,553,592
Connecticut	19,724,546	-	-	-	-	-	-	-	-	-	-	-	19,724,546
Delaware	5,647,228	-	-	-	-	-	-	-	-	-	-	-	5,647,228
District of Columbia	-	-	-	-	-	-	-	-	-	-	-	-	-
Florida	144,255,007	-	-	-	-	-	-	-	-	-	-	-	144,255,007
Georgia	-	-	-	-	-	-	-	-	-	-	-	-	-
Hawaii	-	-	-	-	-	-	-	-	-	-	-	-	-
Idaho	21,014,284	-	-	-	-	-	-	-	-	-	-	-	21,014,284
Illinois	85,184,568	-	-	-	-	-	-	-	-	-	-	-	85,184,568
Indiana	-	-	-	-	-	-	-	-	-	-	-	-	-
Iowa	47,463,015	-	-	-	-	-	-	-	-	-	-	-	47,463,015
Kansas	35,377,855	-	-	-	-	-	-	-	-	-	-	-	35,377,855
Kentucky	83,383,979	-	-	-	-	-	-	-	-	-	-	-	83,383,979
Louisiana	-	-	-	-	-	-	-	-	-	-	-	-	-
Maine	-	-	-	-	-	-	-	-	-	-	-	-	-
Maryland	-	-	-	-	-	-	-	-	-	-	-	-	-
Massachusetts	18,442,122	-	-	-	-	-	-	-	-	-	-	-	18,442,122
Michigan	76,660,453	-	-	-	-	-	-	-	-	-	-	-	76,660,453
Minnesota	47,097,106	-	-	-	-	-	-	-	-	-	-	-	47,097,106
Mississippi	50,906,125	-	-	-	-	-	-	-	-	-	-	-	50,906,125
Missouri	88,249,218	-	-	-	-	-	-	-	-	-	-	-	88,249,218
Montana	21,025,859	-	-	-	-	-	-	-	-	-	-	-	21,025,859
Nebraska	29,688,906	-	-	-	-	-	-	-	-	-	-	-	29,688,906
Nevada	-	-	-	-	-	-	-	-	-	-	-	-	-
New Hampshire	7,734,955	-	-	-	-	-	-	-	-	-	-	-	7,734,955
New Jersey	70,173,885	-	-	-	-	-	-	-	-	-	-	-	70,173,885
New Mexico	-	-	-	-	-	-	-	-	-	-	-	-	-
New York	94,923,059	-	-	-	-	-	-	-	-	-	-	-	94,923,059
North Carolina	87,541,225	-	-	-	-	-	-	-	-	-	-	-	87,541,225
North Dakota	8,282,186	-	-	-	-	-	-	-	-	-	-	-	8,282,186
Ohio	133,055,834	-	-	-	-	-	-	-	-	-	-	-	133,055,834
Oklahoma	172,704,994	-	-	-	-	-	-	-	-	-	-	-	172,704,994
Oregon	-	-	-	-	-	-	-	-	-	-	-	-	-
Pennsylvania	-	-	-	-	-	-	-	-	-	-	-	-	-
Rhode Island	-	-	-	-	-	-	-	-	-	-	-	-	-
South Carolina	57,205,292	-	-	-	-	-	-	-	-	-	-	-	57,205,292
South Dakota	13,915,574	-	-	-	-	-	-	-	-	-	-	-	13,915,574
Tennessee	90,973,787	-	-	-	-	-	-	-	-	-	-	-	90,973,787
Texas	328,766,105	-	-	-	-	-	-	-	-	-	-	-	328,766,105
Utah	30,708,681	-	-	-	-	-	-	-	-	-	-	-	30,708,681
Vermont	-	-	-	-	-	-	-	-	-	-	-	-	-
Virginia	-	-	-	-	-	-	-	-	-	-	-	-	-
Washington	50,932,681	-	-	-	-	-	-	-	-	-	-	-	50,932,681
West Virginia	17,456,173	-	-	-	-	-	-	-	-	-	-	-	17,456,173
Wisconsin	56,727,812	-	-	-	-	-	-	-	-	-	-	-	56,727,812
Wyoming	-	-	-	-	-	-	-	-	-	-	-	-	-
U.S. Total	2,456,944,869	-	-	-	-	-	-	-	-	-	-	-	2,456,944,869
Puerto Rico	-	-	-	-	-	-	-	-	-	-	-	-	-
Grand Total	2,456,944,869	-	-	-	-	-	-	-	-	-	-	-	2,456,944,869

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
2006 Reporting Period

Created On: 07/27/2006

(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	06/01/92	19	06/01/92	-	-	18	06/01/92	-
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	26	01/01/05	-	07/01/96	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 *	14.9	01/01/06	14.9	01/01/06	14.5	01/01/05	14.9	01/01/06	-
Georgia	7.5	07/01/71	7.5	07/01/71	7.5	07/01/71	7.5	07/01/71	-
Hawaii *	16	07/01/91	16	07/01/91	5.2	07/01/04	16	07/01/91	-
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	07/01/05	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 *	18.5	10/01/05	15.5	10/01/05	18.5	10/01/05	18.5	10/01/05	-
Louisiana *	20	01/01/90	20	01/01/90	16	07/01/93	20	01/01/90	-
Maine *	26	07/01/05	27	07/01/05	-	-	23	08/01/99	3
Maryland	23.5	05/01/92	24.25	07/01/93	24.25	07/01/93	23.5	05/01/92	-
Massachusetts	21	01/01/91	21	01/01/91	20.9	01/01/06	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 *	27.75	01/01/01	27.75	01/01/01	-	-	27.75	01/01/01	-
Nebraska *	26.1	01/01/06	26.1	01/01/06	26.1	01/01/06	26.1	01/01/06	-
Nevada	24	10/01/92	27	10/01/92	22	07/01/97	24	10/01/92	-
New Hampshire *	18	06/17/91	18	06/17/91	-	-	-	-	-
New Jersey *	10.5	07/01/88	13.5	07/01/88	5.25	07/01/88	10.5	01/01/92	-
New Mexico *	18.88	10/01/01	22.88	07/01/04	12	01/01/02	18.88	10/01/01	-
New York *	23.95	01/01/06	22.15	01/01/06	8.05	01/01/02	-	-	-
North Carolina *	30.15	01/01/06	30.15	01/01/06	27.1	07/01/05	30.15	01/01/06	-
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	01/01/05	36.4	01/01/05	21.9	01/01/05	30	01/01/05	-
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	07/01/97	24.5	07/01/97	24.5	05/01/97	24.5	05/01/97	-
Vermont *	20	08/01/97	26	07/01/00	-	-	20	08/01/97	-
Virginia *	17.5	01/01/87	16	01/01/87	16	07/01/98	17.5	01/01/87	-
Washington *	31	07/01/05	31	07/01/05	31	07/01/05	31	07/01/05	-
West Virginia *	27	01/31/05	27	01/31/05	27	01/31/05	27	01/31/05	-
Wisconsin *	29.9	04/01/05	29.9	04/01/05	21.9	04/01/05	29.9	04/01/05	-
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	20.966		21.209		18.47		21.023		
Weighted Average	20		20.187		15.281		20.092		
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: 07/27/2006

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.
Louisiana -	Owners of LPG vehicles of 10,000 pounds or less gross vehicle weight pay an annual fee based on mileage.
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 0.7 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

January 2006 Reporting Period

Created On: 07/27/2006

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.
Louisiana	4.0	Fuels subject to volume tax are exempt. Gasohol is exempt if the alcohol is produced in the State.
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/

January 2006 Reporting Period

Created On: 07/27/2006

(CENTS PER GALLON)

COUNTRY	GASOLINE	DIESEL
Belgium	373	238
France	361	271
Germany	379	284
Italy	354	277
Japan	200	127
Netherlands	406	251
United Kingdom	405	409
United States 2/	38	44

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 - 2006 1/
(SALES TO END USERS - THROUGH RETAIL OUTLETS)**

TABLE MF-5
SHEET 1 OF 1

Created On: 07/27/2006

(CENTS PER GALLON)

January 2006 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	221.0	229.5	235.7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Alaska	233.6	242.8	252.8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Arizona	226.8	237.5	245.3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Arkansas	220.8	230.4	236.6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
California	207.7	216.8	226.8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Colorado	220.1	231.1	239.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Connecticut	235.9	222.9	253.4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Delaware	227.3	219.9	249.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District of Columbia	NA	228.3	NA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Florida	220.5	230.8	240.6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Georgia	213.2	222.9	232.3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Hawaii	260.4	268.2	275.5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Idaho	214.1	220.9	231.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Illinois	221.5	228.8	242.4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Indiana	219.6	229.2	237.9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Iowa	219.6	222.0	233.9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Kansas	224.3	228.6	242.5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Kentucky	225.2	234.1	243.7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Louisiana	225.4	235.5	248.7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Maine	239.6	221.3	258.6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Maryland	231.8	221.2	251.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Massachusetts	229.1	217.1	244.6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Michigan	222.2	230.1	240.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Minnesota	221.3	224.8	235.3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mississippi	225.2	233.5	244.5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Missouri	216.2	226.4	237.6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Montana	214.3	223.5	234.9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nebraska	228.4	230.9	244.6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nevada	226.1	237.0	244.8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
New Hampshire	228.7	216.4	246.6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
New Jersey	219.2	202.3	241.8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
New Mexico	229.5	232.8	245.4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
New York	234.7	224.1	256.5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
North Carolina	231.4	241.2	251.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
North Dakota	227.6	228.3	237.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ohio	229.1	239.0	249.5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Oklahoma	213.4	221.1	229.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Oregon	217.6	226.5	236.4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pennsylvania	237.7	224.5	258.9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rhode Island	235.1	224.3	254.8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
South Carolina	217.9	227.6	237.7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
South Dakota	227.9	227.9	243.8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tennessee	221.0	231.6	241.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Texas	222.2	232.2	241.9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utah	207.7	220.3	227.9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vermont	238.0	225.5	257.5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Virginia	223.3	233.9	243.6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Washington	223.4	234.8	244.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
West Virginia	237.8	246.7	255.6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Wisconsin	234.1	236.2	248.6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Wyoming	211.3	220.3	228.8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
U.S. Average Diesel 2/	2.506			0.000			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