

# Explanatory Notes

The Explanatory Notes contain descriptions of the survey forms, sampling frames, sample design, sampling variability, imputation and estimation, and other technical information concerning the surveys. You may obtain a complete set of the Explanatory Notes for the *Petroleum Marketing Monthly* through the following sources:

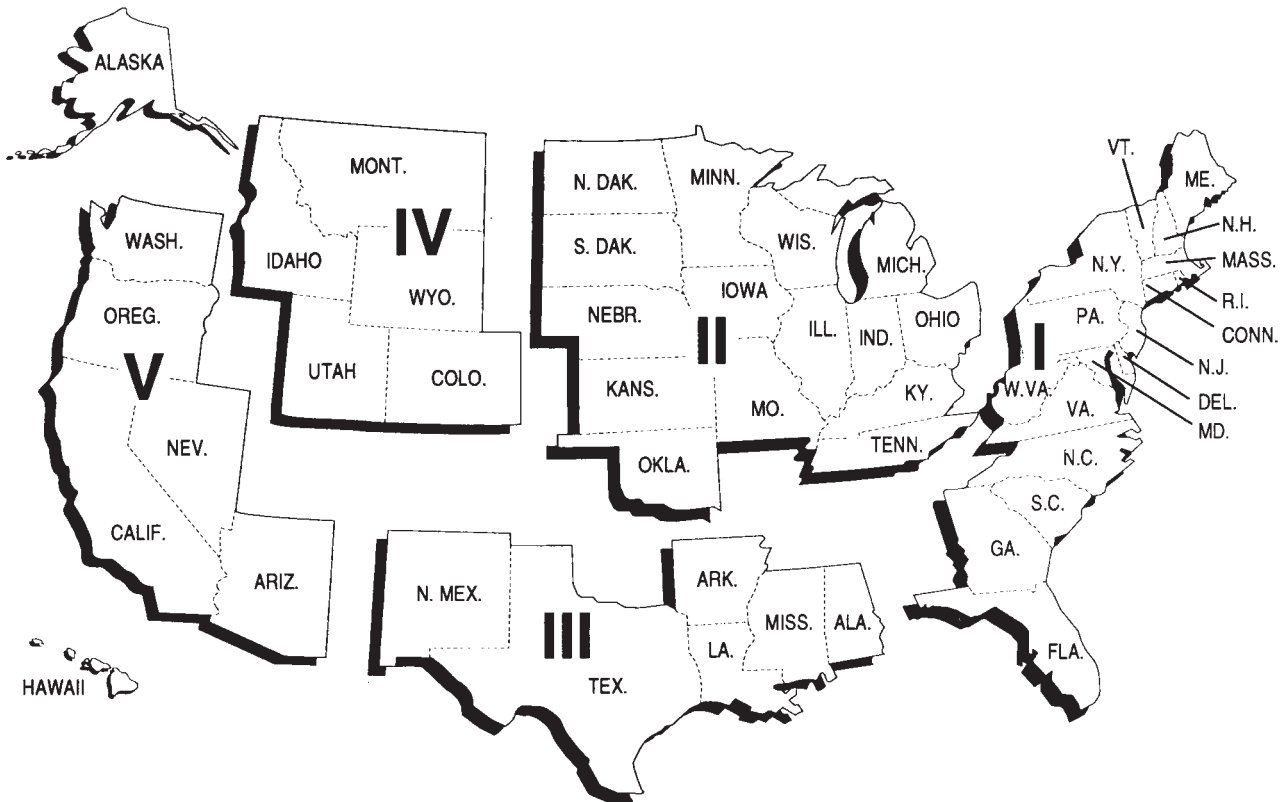
1) Click below to visit the EIA Website, *Petroleum Marketing Annual*, "Explanatory Notes":

[http://www.eia.doe.gov/pub/oil\\_gas/petroleum/data\\_publications/petroleum\\_marketing\\_annual/historical/2007/pdf/enote.pdf](http://www.eia.doe.gov/pub/oil_gas/petroleum/data_publications/petroleum_marketing_annual/historical/2007/pdf/enote.pdf)

2) The National Energy Information Center on (202) 586-8800 or [infoctr@eia.doe.gov](mailto:infoctr@eia.doe.gov).

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## Petroleum Administration for Defense (PAD) Districts



**Table EN1. Federal and State Motor Fuels Taxes<sup>1</sup>  
(Cents per Gallon)**

	Motor Gasoline	Diesel Fuel	Gasohol		Motor Gasoline	Diesel Fuel	Gasohol
Federal <sup>2</sup> . . . . .	18.40	24.40	13.30	Mississippi <sup>4</sup> . . . . .	18.40	18.40	18.40
Average State Tax . . . . .	21.44	22.00	21.36	Missouri <sup>4</sup> . . . . .	17.00	17.00	17.00
Alabama <sup>4</sup> . . . . .	18.00	21.00	18.00	Montana <sup>4</sup> . . . . .	27.00	27.75	27.00
Alaska . . . . .	8.00	8.00	8.00	Nebraska . . . . .	23.00	23.00	23.00
Arizona . . . . .	18.00	18.00	18.00	Nevada <sup>4</sup> . . . . .	23.00	27.00	23.00
Arkansas . . . . .	21.50	22.50	21.50	New Hampshire . . . . .	19.50	19.50	19.50
California <sup>3,4</sup> . . . . .	18.00	18.00	18.00	New Jersey <sup>3</sup> . . . . .	10.50	13.50	10.50
Colorado . . . . .	22.00	20.50	22.00	New Mexico . . . . .	18.90	22.90	18.90
Connecticut <sup>3</sup> . . . . .	25.00	37.00	25.00	New York <sup>3,4</sup> . . . . .	24.45	22.65	24.45
Delaware . . . . .	23.00	22.00	23.00	North Carolina . . . . .	29.90	29.90	29.90
District of Columbia . . . . .	20.00	20.00	20.00	North Dakota . . . . .	23.00	23.00	23.00
Florida <sup>4</sup> . . . . .	15.60	29.00	15.60	Ohio . . . . .	28.00	28.00	28.00
Georgia <sup>3,4</sup> . . . . .	7.50	7.50	7.50	Oklahoma . . . . .	17.00	14.00	17.00
Hawaii <sup>3,4</sup> . . . . .	17.00	17.00	17.00	Oregon <sup>4</sup> . . . . .	24.00	24.00	24.00
Idaho . . . . .	25.00	25.00	22.50	Pennsylvania . . . . .	31.20	38.10	31.20
Illinois <sup>3,4</sup> . . . . .	19.00	21.50	19.00	Rhode Island . . . . .	30.00	30.00	30.00
Indiana <sup>3</sup> . . . . .	18.00	16.00	18.00	South Carolina <sup>4</sup> . . . . .	16.00	16.00	16.00
Iowa <sup>3</sup> . . . . .	20.70	22.50	19.00	South Dakota . . . . .	22.00	22.00	20.00
Kansas . . . . .	24.00	26.00	24.00	Tennessee . . . . .	21.00	18.00	21.00
Kentucky . . . . .	21.00	18.00	21.00	Texas . . . . .	20.00	20.00	20.00
Louisiana . . . . .	20.00	20.00	20.00	Utah . . . . .	24.50	24.50	24.50
Maine . . . . .	27.60	28.80	27.60	Vermont . . . . .	20.00	26.00	20.00
Maryland . . . . .	23.50	24.25	23.50	Virginia <sup>3</sup> . . . . .	17.50	16.00	17.50
Massachusetts . . . . .	21.00	21.00	21.00	Washington <sup>4</sup> . . . . .	36.00	36.00	36.00
Michigan <sup>3</sup> . . . . .	19.00	15.00	19.00	West Virginia . . . . .	32.20	32.20	32.20
Minnesota . . . . .	20.00	20.00	20.00	Wisconsin . . . . .	32.90	32.90	32.90
				Wyoming . . . . .	14.00	14.00	14.00

<sup>1</sup> This figure lists rates of general application (including, but not limited to, excise taxes, environmental taxes, special taxes, and inspection fees), exclusive of county and local taxes. Rates are also exclusive of any State taxes based on gross or net receipts. The State rates are effective January 1, 2008.

<sup>2</sup> The Federal tax on motor gasoline and diesel fuel increased to 18.4 and 24.4 cents, respectively, on October 1, 1997. The Federal tax on gasohol increased to 13.3 cents on January 1, 2005.

<sup>3</sup> Additional State taxes are levied as follows: California: 7.25 percent sales tax; Connecticut: 6.3 percent gross earnings tax; Georgia: 3 percent Second Motor Fuel Tax and 1 percent sales and use tax; Hawaii: 4 percent gross income tax; Illinois: 6.25 percent sales tax (suspended for the period beginning July 1, 2000, and ending December 31, 2000); Indiana: 6 percent sales tax (suspended for the period between July 1, 2000 and September 15, 2000); Iowa: 1.0 cent per gallon Environmental Protection Charge; Michigan: 6 percent sales tax; New Jersey: gross receipts tax of 4 cents per gallon for on-highway use fuels; New York: 8.0 cents per gallon State sales tax in addition to Local sales taxes; Virginia: 2 percent sales tax in areas where mass transit systems exist.

<sup>4</sup> Local option taxes (LOTS) are allowed. In Florida, the State assesses a State Comprehensive Enhanced Transportation System (SCETS) tax on gasoline which is two-thirds of each county's rate. In addition, the State collects a "ninth cent tax" and a second local tax. These taxes add an average of 14.2 cents to the gasoline State tax. In Hawaii, LOTS are as follows: Honolulu: 16.5 cents per gallon; Maui: 16.0 cents per gallon; Hawaii: 8.8 cents per gallon; Kauai: 13.0 cents per gallon. In Nevada, additional county taxes on gasoline range from 5 to 10 cents per gallon.