

STATE LIQUID-FUELS INSPECTION FEES 1/

BASED ON INFORMATION OBTAINED FROM STATE
AUTHORITIES AND ON THE LAWS OF THE STATES

TABLE MF-110
STATUS AS OF JANUARY 1, 2008

STATE	AMOUNT FOR INSPECTING PETROLEUM PRODUCTS			INSPECTION AND/OR COLLECTION AGENCY (4)	DISPOSITION OF REVENUE (5)	REMARKS (6)
	FEE 2/ (CENTS) (1)	UNIT (2)	PRODUCTS INSPECTED (MOTOR FUEL AND OTHER) (3)			
Alabama	2	Gallon	Gasoline, diesel fuel	Department of Agriculture and Industries	An amount equal to 5 percent or no less than \$175,000, whichever is greater to the Agriculture Fund each month; balance to the Public Road and Bridge Fund and to counties and cities.	Kerosene, jet fuel, and lubricating oil also taxed, but at other rates.
Alaska	-	-	-	-	-	-
Arizona	-	-	All	State Inspector, Department of Weights and Measures	-	-
Arkansas	-	-	Aviation gasoline, distillate, kerosene, motor fuel	State Division of Weights and Measures	-	-
California	-	-	Gasoline, lubricating oil, diesel fuel, motor fuel, antifreeze, brake fluid, transmission fluid	Department of Food and Agriculture, Division of Measurement Standards	Petroleum Products Enforcement Program	-
Colorado	-	-	All fuel products	State Inspector of Oils	-	-
Connecticut	-	-	-	-	-	-
Delaware	-	-	Gasoline, distillate	Department of Transportation, Motor Fuel Tax Administration	-	All expenses for testing are paid from the State Transportation Trust Fund.
Dist. of Col.	-	-	-	-	-	-
Florida	0.125	Gallon	Gasoline, kerosene, fuel oil, diesel fuel, gasohol	Department of Agriculture	General Inspection Fund	All revenue used by Department of Agriculture. No fee on diesel fuel.
Georgia	-	-	All, except liquefied petroleum gas	Department of Agriculture, Oil Inspection Unit	-	-
Hawaii	-	-	-	-	-	-
Idaho	-	-	-	-	-	-
Illinois	-	-	-	-	-	-
Indiana	0.01	Gallon	Includes all taxable special fuel as of July 1, 2005.	Special Tax Division, Department of Revenue	Underground Petroleum Storage Tank Excess Liability Trust Fund	-
Iowa	-	Sample	Motor fuel, illuminating oil	Department of Agriculture and Land Stewardship	General Revenue Fund 4/	Fee charged for analysis initiated by dealer. No fee is assessed for regular inspections by the Department.
Kansas	1.5	Barrel 3/	Gasoline, diesel	Department of Revenue, Customer Relations, Oil, Gas, and Petroleum Segment, Kansas Dept. of Agriculture Weights and Measures	General Fund	Applies also to exports and U.S. government sales.
Kentucky	-	-	-	-	-	-
Louisiana	0.00125	Gallon	Gasoline, jet fuel, kerosene	Department of Revenue, Excise Tax Division ; Dept of Agriculture does inspection	General Fund	-
Maine	-	-	Lubricating oil, motor fuel	Bureau of Taxation, Excise Tax Division	-	Fees for analysis paid from annual appropriation of Excise Tax Division.
Maryland	-	-	All	Comptroller, MATT Regulatory Division	-	-
Massachusetts	-	-	Lubricating oil, motor fuel	Executive Office Consumer Affairs, Division of Standards	-	No fee for annual inspections by Division of Standards in towns of 5,000 or less population. Over 5,000 population, inspections are conducted by the local city or town for a fee.
Michigan	\$15.00	-	Petroleum products	Department of Agriculture	-	For purposes of funding the gasoline inspection and testing program.
Minnesota 4/	\$1	1,000 gallons	All	Department of Public Service Special Taxes and Petroleum	General Revenue Fund	-
Mississippi	-	-	All	Department of Agriculture	-	Inspection performed at discretion of Dept. of Agriculture or appointed agent.
Missouri	2.5	Barrel 3/	Gasoline, gasoline-alcohol blends, kerosene, diesel fuel, heating oil, aviation turbine fuel, and other motor fuels	Department of Agriculture, Weights and Measures Division	Petroleum Inspection Fund	Statute provides for a range from 1.5-2.5 cents per barrel. Fee is at the discretion of Director of Revenue to cover costs to administer the inspection program.

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	FEE 2/ (CENTS) (1)	UNIT (2)	PRODUCTS INSPECTED (MOTOR FUEL AND OTHER) (3)			
Montana	-	-	All	Department of Commerce, Business Reg., Weights and Measures Div.	General Revenue Fund	Inspection fee is included in license fee.
Nebraska	-	-	All	State Department of Revenue	-	-
Nevada	0.055	Gallon	Lubricating oil, gasoline	Inspection, State Sealer; collection, Department of Taxation	State General Fund	-
New Hampshire	-	-	All	Local inspector appointed by local government officials.	-	-
New Jersey	-	-	-	-	-	-
New Mexico	-	-	Motor fuel	Department of Agriculture	-	Any liquid believed to be motor fuel may be analyzed.
New York	0.05	Gallon	Motor fuel	Department of Tax and Finance	-	Fee finances petroleum testing to protect the quality standards of the fuel supplies.
North Carolina	0.25	Gallon	All kerosene, gasoline, diesel, and other fuels used as motor fuel	Inspection, Commissioner of Agriculture; collection: Department of Revenue	Inspection and admin. costs; remainder for highway use to leaking underground storage tank fund; remainder for nonhwy use to State General Fund.	-
North Dakota	0.00025	Gallon	Gasoline, gasohol, diesel fuels, heating oil, kerosene, tractor fuel	Department of Health	General Revenue Fund	For inspection, administrative authority is vested in the ND Department of Health. Testing is done by the Chemistry Laboratory
Ohio	-	-	-	-	-	-
Oklahoma	0.08	Gallon	Gasoline, burning oil, kerosene, naphtha	Inspection, Corporation Commission; collection, Tax Commission	General Revenue Fund	Fee levied as an excise tax and collected in same manner as other motor fuel taxes.
Oregon	-	-	-	-	-	-
Pennsylvania	-	-	-	-	-	-
Rhode Island	-	-	-	-	-	-
South Carolina	0.25	Gallon	All	Department of Agriculture	State Code Section 12-28-2355 10% of a quarter cent to Agriculture 90% of a quarter cent to state non-federal aid highway fund	Greases, motor oils, residual fuels, and special use liquid fuels not inspected.
South Dakota	0.02	per gallon	All excepting LPG and CNG	Department of Revenue Petroleum Release Compensation Board	State Capital Construction Fund and Petroleum Release Fund	Seventy eight and seven tenths percent goes to State Capitol Const Fund, and Twenty one & three tenths percent goes to the Petroleum Release Fund
Tennessee	-	-	-	-	-	-
Texas 5/	\$2.50 and \$7.50	-	Gasoline fuel	Department of Agriculture.	General Revenue Fund	An annual fee is imposed on every dealer as defined in Vernon's Texas Civil Statutes, Article 8614, Section 1, who holds, or is required to hold, a weights and measures certificate of registration under Texas Agriculture Code, Chapter 13; and operates a liquefied measuring device used to deliver gasoline.
Utah	-	-	All	Department of Agriculture	General Fund	State code 4-33-4
Vermont	-	-	Illuminating oils	Inspection by persons appointed by town or village trustees per 9 VSA Section 3341-3348.	-	-
Virginia	-	-	Gasoline, diesel fuel, alcohol fuels	Department of Agriculture and Consumer Services	-	-
Washington	See remarks	-	Motor fuel Oxygenated fuels	Department of Agriculture Local air pollution control authorities	-	Does not apply to aviation fuel, LPG, and marine fuel. Fees from \$500 (small volume blender) to \$25,000 (very large volume blender)
West Virginia	-	-	-	-	-	-
Wisconsin	2	Gallon	Gasoline, kerosene, fuel oil, burner oil, diesel fuel oil	Inspected by the Dept. of Industry, Labor and Human Relations, collected by Dept. of Revenue	Program revenue	Fee applies only to each gallon from which an inspection sample is taken.
Wyoming	-	-	All	Commissioner of Agriculture	-	-

1/ In the States for which no entries appear, petroleum products are not inspected.

2/ Fees are in cents unless noted otherwise.

3/ Barrels are 50 gallon capacity.

4/ Costs of inspection are paid by appropriation from State General Fund.

5/ The fee is \$2.50 per liquid measuring device used to deliver one gasoline product per nozzle. The fee is \$7.50 per liquid measuring device used to deliver multiple gasoline products per nozzle