

COMPARISON OF AUTOMOBILE RELATED TAXES

February 2008

Tax:	Oregon	BORDERING STATES				OTHER WESTERN STATES	
		Washington	California	Idaho	Nevada	Montana	Utah
State Gasoline Excise Tax (a)	24.0¢	36.0¢	18.0¢	25.0¢	24.0¢	27.0¢	24.5¢
Gasoline Sales and Local Option Taxes (b)	1.0¢	0.0¢	27.5¢	0.0¢	9.5¢	0.8¢	0.0¢
Re-Registration and Related Fees (c)	\$27.00	\$51.71	\$43.00	\$33.05	\$33.00	\$96.00	\$24.50
Tax Equivalent (Cents/Gallon)	4.5¢	8.6¢	7.2¢	5.5¢	5.5¢	16.0¢	4.1¢
Median Ad Valorem Taxes (d)	\$0.00	\$9.72	\$166.95	\$0.00	\$103.64	\$94.50	\$80.00
Tax Equivalent (Cents/Gallon)	0.0¢	1.6¢	27.8¢	0.0¢	17.3¢	15.8¢	13.3¢
Prorated Automobile Sales Taxes (e)	\$0.00	\$242.67	\$229.38	\$173.33	\$203.18	\$0.00	\$181.42
Tax Equivalent (Cents/Gallon)	0.0¢	40.4¢	38.2¢	28.9¢	33.9¢	0.0¢	30.2¢
Prorated Title and Related Fees (f)	\$13.33	\$5.67	\$18.22	\$3.11	\$6.50	\$3.78	\$2.44
Tax Equivalent (Cents/Gallon)	2.2¢	0.9¢	3.0¢	0.5¢	1.1¢	0.6¢	0.4¢
Total Equivalent Cents/Gallon (g)	31.7¢	87.6¢	121.8¢	59.9¢	90.2¢	60.1¢	72.6¢

(a) California, Idaho, Nevada, Montana and Utah include petroleum clean-up taxes. Washington gas tax increases to 37.5 cents per gallon 7/1/08.

(b) Includes weighted average sales taxes and weighted average local option excise taxes.

(c) Includes miscellaneous and weighted average local option fees. Excludes air emissions fees. California's registration fee will increase by \$3 on July 1, 2008.

(d) Applies state formula to national median age (8.4 years) of an average price automobile. Includes weighted average local option taxes.

(e) Prorated over 4.5 years, and based on an average price of \$13,000. Includes weighted average local option taxes.

(f) Prorated over 4.5 years.

(g) Based on a uniform assumption of 600 gallons per year per light passenger vehicle (12,000 miles per year @ 20.0 mpg). Actual fuel usage may vary from this assumption due to specific geographical, fleet, and demographic characteristics unique to each state.

Source: Oregon Department of Transportation, Financial and Economic Analysis