

FEDERAL EXCISE TAXES ON HIGHWAY MOTOR FUEL 1

OFFICE OF HIGHWAY
INFORMATION MANAGEMENT

(CENTS PER GALLON)

TABLE FE-21
AUGUST 1995

FUEL TYPE	TAX RATE	EFFECTIVE DATE	DISTRIBUTION OF TAX				
			HIGHWAY TRUST FUND		LEAKING UNDERGROUND STORAGE TANK TRUST FUND	GENERAL FUND FOR:	
			HIGHWAY ACCOUNT	MASS TRANSIT ACCOUNT		DEFICIT REDUCTION	NOT SPECIFIED
Gasoline	18.4	10/01/93	10	1.5	0.1	6.8	-
	18.4	10/01/95	12	2	0.1	4.3	-
Diesel fuel	24.4	10/01/93	16	1.5	0.1	6.8	-
	24.4	10/01/95	18	2	0.1	4.3	-
Special Fuels							
Liquefied petroleum gases	18.3	10/01/93	10	1.5	-	6.8	-
	18.3	10/01/95	12	2	-	4.3	-
Other	18.4	10/01/93	10	1.5	0.1	6.8	-
	18.4	10/01/95	12	2	0.1	4.3	-
Compressed natural gas 2	4.3	10/01/93	-	-	-	4.3	-
Neat alcohol (85% alcohol) made with:3							
Ethanol from natural gas	11.4	10/01/93	4.25	1.5	0.1	5.55	-
	11.4	10/01/95	5	2	0.1	4.3	-
Methanol from natural gas	11.4	10/01/93	4.25	1.5	0.1	5.55	-
	11.4	10/01/95	5	2	0.1	4.3	-
Ethanol not from natural gas	12.95	10/01/93	4	1.5	0.05	6.8	0.6
	12.95	10/01/95	6	2	0.05	4.3	0.6
Methanol not from natural gas	12.35	10/01/93	4	1.5	0.05	6.8	-
	12.35	10/01/95	6	2	0.05	4.3	-
Gasohol 4							
10 percent gasohol made with:							
Ethanol	13	10/01/93	4	1.5	0.1	6.8	0.6
	13	10/01/95	6	2	0.1	4.3	0.6
Methanol	12.4	10/01/93	4	1.5	0.1	6.8	-
	12.4	10/01/95	6	2	0.1	4.3	-
7.7 percent gasohol made with:							
Ethanol	14.242	10/01/93	5.842	1.5	0.1	6.8	-
	14.242	10/01/95	7.842	2	0.1	4.3	-
Methanol	13.78	10/01/93	5.38	1.5	0.1	6.8	-
	13.78	10/01/95	7.38	2	0.1	4.3	-
5.7 percent gasohol made with							
Ethanol	15.322	10/01/93	6.922	1.5	0.1	6.8	-
	15.322	10/01/95	8.922	2	0.1	4.3	-
Methanol	14.98	10/01/93	6.58	1.5	0.1	6.8	-
	14.98	10/01/95	8.58	2	0.1	4.3	-

¹ This table shows the fuel tax rates, along with the allocation of the revenues derived from the tax, in effect during 1993 and subsequent changes as provided by the Energy Policy Act of 1992 and the Omnibus Budget Reconciliation Act of 1993.

² The tax on compressed natural gas is 48.54 cents per thousand cubic feet which is roughly equivalent to 4.3 cents per gallon.

³ This category excludes neat alcohols where the alcohol component is made from petroleum products. Such fuels are taxed as special fuels.

⁴ Section 1920 of the Energy Policy Act of 1992 expanded the definition of

gasohol effective January 1, 1993. Prior to the Act, gasohol was defined as a blend of gasoline and at least 10 percent, by volume, fuel alcohol and blends containing less than 10 percent alcohol were taxed as gasoline. Under the Act, the product now called 10 percent gasohol corresponds to the old definition. Two additional types of gasohol are also defined. The term 7.7 percent gasohol includes gasoline-alcohol blends where the alcohol content is at least 7.7 percent but less than 10 percent. The term 5.7 percent gasohol includes gasoline-alcohol blends where the alcohol content is at least 5.7 percent but less than 7.7 percent.