



U. S. Department  
of Transportation

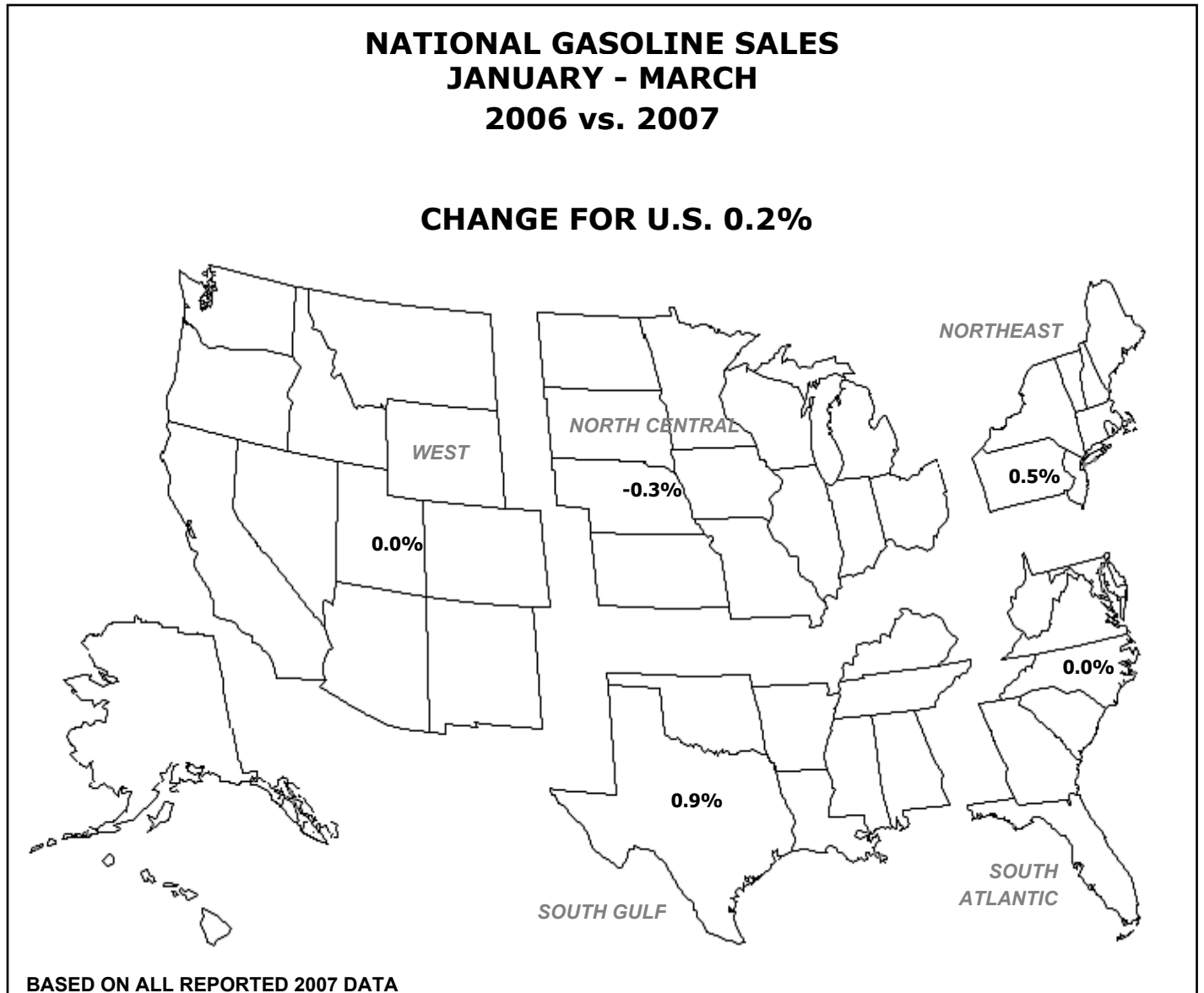
**Federal Highway  
Administration**

Office of Highway  
Policy Information

Created On: 8/28/2007

# MONTHLY MOTOR FUEL REPORTED BY STATES

## MARCH 2007



## **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**

If you have questions concerning the report, contact:

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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: 08/28/2007**  
**March 2007 Reporting Period**

**Gasoline Sales**

Based on reports of 37 Entities, gasoline consumption for January - March 2007 changed by 0.1 percent compared to the same period in 2006. 1/

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 2007 are shown in Table MF-121T. The gasoline rates vary from a low of 7.5 cents per gallon to 34 cents with an average of 20.3 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 7.5 cents to 38.1 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.

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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 2006 and 2007 data are available.

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

TABLE MF-33G

Created On: 08/28/2007

(GALLONS)

March 2007 Reporting Period

STATE	JANUARY 2007 (42 Entities)	CALENDAR YEAR CUMULATIVE		FEBRUARY 2007 (41 Entities)	CALENDAR YEAR CUMULATIVE		MARCH 2007 (37 Entities)	CALENDAR YEAR CUMULATIVE	
	VOLUME	VOLUME	PERCENT CHANGE 2/	VOLUME	VOLUME	PERCENT CHANGE 2/	VOLUME	VOLUME	PERCENT CHANGE 2/
Alabama	221,556,670	221,556,670	-0.6	217,624,703	439,181,373	3.0	203,097,862	642,279,235	2.2
Alaska	24,804,753	24,804,753	16.2	20,374,353	45,179,106	9.2	24,378,693	69,557,799	7.1
Arizona	249,783,105	249,783,105	3.9	227,856,747	477,639,852	2.7	262,743,993	740,383,845	4.8
Arkansas	116,434,263	116,434,263	3.5	109,979,177	226,413,440	2.5	125,300,257	351,713,697	2.4
California	1,298,005,123	1,298,005,123	0.6	1,202,285,136	2,500,290,259	-0.9	1,356,411,115	3,856,701,374	-0.6
Colorado	175,287,678	175,287,678	1.4	160,762,293	336,049,971	0.5	181,223,080	517,273,051	0.6
Connecticut	128,269,211	128,269,211	2.5	117,634,460	245,903,671	1.3	-	-	0.0
Delaware	37,535,748	37,535,748	7.0	33,319,211	70,854,959	3.0	37,178,147	108,033,106	-3.7
District of Columbia	-	-	0.0	-	-	0.0	-	-	0.0
Florida	724,117,701	724,117,701	-1.8	731,846,892	1,455,964,593	-0.2	683,093,720	2,139,058,313	-0.5
Georgia	413,781,593	413,781,593	3.7	387,582,848	801,364,441	2.6	447,438,152	1,248,802,593	2.8
Hawaii	34,292,895	34,292,895	-34.2	61,293,246	95,586,141	4.1	44,916,102	140,502,243	-4.0
Idaho	55,101,368	55,101,368	6.2	53,607,703	108,709,071	1.1	50,280,525	158,989,596	2.1
Illinois	-	-	0.0	-	-	0.0	-	-	0.0
Indiana	-	-	0.0	-	-	0.0	-	-	0.0
Iowa	131,457,168	131,457,168	5.8	125,290,670	256,747,838	2.8	132,876,975	389,624,813	1.4
Kansas	96,769,093	96,769,093	7.1	89,598,352	186,367,445	5.1	93,455,348	279,822,793	-4.3
Kentucky	177,583,834	177,583,834	4.9	166,320,512	343,904,346	2.9	190,862,924	534,767,270	2.0
Louisiana	-	-	0.0	-	-	0.0	-	-	0.0
Maine	54,273,038	54,273,038	1.0	56,176,026	110,449,064	1.3	56,396,537	166,845,601	1.5
Maryland	-	-	0.0	-	-	0.0	-	-	0.0
Massachusetts	264,129,550	264,129,550	18.2	212,686,904	476,816,454	10.3	238,228,481	715,044,935	7.0
Michigan	383,030,665	383,030,665	-0.7	368,661,902	751,692,567	-1.0	395,926,991	1,147,619,558	-1.3
Minnesota	219,379,409	219,379,409	4.3	204,157,517	423,536,926	2.7	209,658,676	633,195,602	1.4
Mississippi	-	-	0.0	-	-	0.0	-	-	0.0
Missouri	253,671,152	253,671,152	1.9	215,114,556	468,785,708	-4.2	295,224,038	764,009,746	0.0
Montana	-	-	0.0	-	-	0.0	-	-	0.0
Nebraska	66,823,262	66,823,262	6.9	60,336,964	127,160,226	2.5	68,951,753	196,111,979	2.6
Nevada	95,451,422	95,451,422	-3.1	87,737,940	183,189,362	-2.7	99,912,994	283,102,356	-0.8
New Hampshire	57,795,457	57,795,457	-0.9	56,209,914	114,005,371	2.5	59,226,158	173,231,529	2.1
New Jersey	348,540,543	348,540,543	3.8	320,437,143	668,977,686	1.6	351,974,943	1,020,952,629	0.8
New Mexico	-	-	0.0	-	-	0.0	-	-	0.0
New York	461,336,256	461,336,256	1.4	429,809,854	891,146,110	-8.2	477,179,486	1,368,325,596	-3.7
North Carolina	359,662,812	359,662,812	4.9	341,920,346	701,583,158	3.5	380,156,525	1,081,739,683	2.8
North Dakota	25,088,334	25,088,334	5.3	26,714,922	51,803,256	-0.3	24,259,356	76,062,612	-4.3
Ohio	419,795,577	419,795,577	3.7	380,957,293	800,752,870	0.8	-	-	0.0
Oklahoma	140,503,358	140,503,358	-3.5	149,594,114	290,097,472	-5.3	147,287,214	437,384,686	-8.1
Oregon	97,581,006	97,581,006	5.7	140,277,547	237,858,553	0.1	121,295,912	359,154,465	-2.2
Pennsylvania	415,135,462	415,135,462	5.3	378,551,914	793,687,376	2.3	424,723,887	1,218,411,263	1.3
Rhode Island	-	-	0.0	-	-	0.0	-	-	0.0
South Carolina	181,956,108	181,956,108	-6.1	169,088,215	351,044,323	-0.3	178,302,735	529,347,058	-12.3
South Dakota	32,620,715	32,620,715	5.0	29,809,239	62,429,954	3.8	32,445,994	94,875,948	2.4
Tennessee	250,276,462	250,276,462	3.8	236,432,422	486,708,884	6.7	239,603,278	726,312,162	2.1
Texas	940,276,727	940,276,727	-0.1	909,108,468	1,849,385,195	0.7	1,031,809,819	2,881,195,014	1.4
Utah	-	-	0.0	-	-	0.0	-	-	0.0
Vermont	27,994,710	27,994,710	2.0	-	-	0.0	-	-	0.0
Virginia	325,813,794	325,813,794	6.1	299,767,005	625,580,799	2.0	-	-	0.0
Washington	212,136,196	212,136,196	-1.0	201,348,642	413,484,838	-1.7	229,012,222	642,497,060	-1.1
West Virginia	63,980,046	63,980,046	4.4	39,863,633	103,843,679	-17.2	89,300,628	193,144,307	6.8
Wisconsin	198,531,553	198,531,553	5.1	192,240,396	390,771,949	5.8	197,836,082	588,608,031	-2.2
Wyoming	26,523,852	26,523,852	-1.3	25,682,366	52,206,218	-3.6	-	-	0.0
U.S. Totals 2/	9,807,087,669	9,807,087,669	2.0	9,238,061,545	19,017,154,504	0.6	9,181,970,602	26,474,681,548	0.1
Puerto Rico	96,730,087	96,730,087	10.1	86,757,087	183,487,174	-4.0	93,184,158	276,671,332	0.5
Grand Total 2/	9,903,817,756	9,903,817,756	2.1	9,324,818,632	19,200,641,678	0.5	9,275,154,760	26,751,352,880	0.1

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 - 2007 1/

TABLE MF-33SF  
2007 Reporting Period

Created On: 08/28/2007

(GALLONS)

STATE	JANUARY (41 Entities)	FEBRUARY (40 Entities)	MARCH (36 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	56,317,019	60,898,229	71,336,056	-	-	-	-	-	-	-	-	-	188,551,304
Alaska	20,994,052	15,866,751	10,978,531	-	-	-	-	-	-	-	-	-	47,839,334
Arizona	79,276,650	69,838,705	76,338,711	-	-	-	-	-	-	-	-	-	225,454,066
Arkansas	54,768,688	48,886,761	59,871,983	-	-	-	-	-	-	-	-	-	163,527,432
California	245,488,440	207,259,159	286,951,721	-	-	-	-	-	-	-	-	-	739,699,320
Colorado	44,316,971	42,836,467	46,408,961	-	-	-	-	-	-	-	-	-	133,562,399
Connecticut	20,110,906	17,261,144	-	-	-	-	-	-	-	-	-	-	37,372,050
Delaware	6,317,754	4,996,713	6,104,987	-	-	-	-	-	-	-	-	-	17,419,454
District of Columbia	-	-	-	-	-	-	-	-	-	-	-	-	-
Florida	132,065,194	144,084,445	134,952,495	-	-	-	-	-	-	-	-	-	411,102,134
Georgia	131,442,961	120,130,594	125,116,863	-	-	-	-	-	-	-	-	-	376,690,418
Hawaii	4,145,766	5,651,977	4,028,187	-	-	-	-	-	-	-	-	-	13,825,930
Idaho	27,362,212	14,907,860	28,611,028	-	-	-	-	-	-	-	-	-	70,881,100
Illinois	-	-	-	-	-	-	-	-	-	-	-	-	-
Indiana	-	-	-	-	-	-	-	-	-	-	-	-	-
Iowa	52,394,168	44,879,715	51,237,263	-	-	-	-	-	-	-	-	-	148,511,146
Kansas	33,018,524	28,170,184	62,908,699	-	-	-	-	-	-	-	-	-	124,097,407
Kentucky	68,370,941	70,341,306	81,166,985	-	-	-	-	-	-	-	-	-	219,879,232
Louisiana	-	-	-	-	-	-	-	-	-	-	-	-	-
Maine	15,233,991	15,976,158	11,630,008	-	-	-	-	-	-	-	-	-	42,840,157
Maryland	-	-	-	-	-	-	-	-	-	-	-	-	-
Massachusetts	33,599,304	35,354,731	34,297,450	-	-	-	-	-	-	-	-	-	103,251,485
Michigan	69,790,413	72,939,049	71,431,485	-	-	-	-	-	-	-	-	-	214,160,947
Minnesota	52,439,371	48,502,946	47,764,111	-	-	-	-	-	-	-	-	-	148,706,428
Mississippi	-	-	-	-	-	-	-	-	-	-	-	-	-
Missouri	83,795,372	70,708,955	98,927,370	-	-	-	-	-	-	-	-	-	253,431,697
Montana	-	-	-	-	-	-	-	-	-	-	-	-	-
Nebraska	34,254,018	28,701,829	42,290,129	-	-	-	-	-	-	-	-	-	105,245,976
Nevada	32,878,340	27,119,887	25,254,442	-	-	-	-	-	-	-	-	-	85,252,669
New Hampshire	4,918,435	10,712,527	9,043,099	-	-	-	-	-	-	-	-	-	24,674,061
New Jersey	69,579,042	89,065,915	71,469,943	-	-	-	-	-	-	-	-	-	230,114,900
New Mexico	-	-	-	-	-	-	-	-	-	-	-	-	-
New York	106,964,084	106,243,887	156,533,738	-	-	-	-	-	-	-	-	-	369,741,709
North Carolina	90,463,365	78,010,637	104,966,356	-	-	-	-	-	-	-	-	-	273,440,358
North Dakota	10,787,732	14,132,539	13,080,633	-	-	-	-	-	-	-	-	-	38,000,904
Ohio	138,116,195	126,676,240	-	-	-	-	-	-	-	-	-	-	264,792,435
Oklahoma	53,763,578	75,002,438	69,500,965	-	-	-	-	-	-	-	-	-	198,266,981
Oregon	-	-	-	-	-	-	-	-	-	-	-	-	-
Pennsylvania	125,276,788	115,890,546	128,454,111	-	-	-	-	-	-	-	-	-	369,621,445
Rhode Island	-	-	-	-	-	-	-	-	-	-	-	-	-
South Carolina	55,594,092	55,825,675	41,305,609	-	-	-	-	-	-	-	-	-	152,725,376
South Dakota	15,600,427	13,432,302	15,971,845	-	-	-	-	-	-	-	-	-	45,004,574
Tennessee	72,742,356	72,937,245	107,171,825	-	-	-	-	-	-	-	-	-	252,851,426
Texas	336,057,498	326,392,942	371,658,125	-	-	-	-	-	-	-	-	-	1,034,108,565
Utah	-	-	-	-	-	-	-	-	-	-	-	-	-
Vermont	6,123,747	-	-	-	-	-	-	-	-	-	-	-	6,123,747
Virginia	102,311,227	91,103,869	-	-	-	-	-	-	-	-	-	-	193,415,096
Washington	55,265,900	51,142,567	65,698,581	-	-	-	-	-	-	-	-	-	172,107,048
West Virginia	22,779,281	21,757,565	27,726,148	-	-	-	-	-	-	-	-	-	72,262,994
Wisconsin	66,913,785	57,193,678	65,934,523	-	-	-	-	-	-	-	-	-	190,041,986
Wyoming	36,057,416	21,590,514	-	-	-	-	-	-	-	-	-	-	57,647,930
U.S. Total	2,667,696,003	2,522,424,651	2,626,122,966	-	-	-	-	-	-	-	-	-	7,816,243,620
Puerto Rico	24,933,460	28,141,065	26,480,876	-	-	-	-	-	-	-	-	-	79,555,401
Grand Total	2,692,629,463	2,550,565,716	2,652,603,842	-	-	-	-	-	-	-	-	-	7,895,799,021

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  
2007 Reporting Period

Created On: 08/28/2007

(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	10/01/95	21	06/01/92	-	-	18	10/01/95	-
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	-	-	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 *	15.3	01/01/07	15.3	01/01/07	14.5	01/01/05	15.3	01/01/07	-
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 *	21	07/01/06	22.5	01/01/89	20	01/01/89	19	01/01/89	2
Kansas *	24	07/01/03	26	07/01/03	23	07/01/03	24	07/01/03	-
Kentucky *	19.7	07/01/06	16.7	07/01/06	18.3	07/01/06	19.7	07/01/06	-
Louisiana *	20	01/01/90	20	01/01/90	16	07/01/93	20	01/01/90	-
Maine *	26.8	07/01/06	27.9	07/01/06	-	-	23	08/01/99	3.8
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	23.9	01/01/07	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 *	27.1	07/01/06	27.1	07/01/06	27.1	07/01/06	27.1	07/01/06	-
Nevada	24	10/01/92	27	10/01/92	22	07/01/97	24	10/01/92	-
New Hampshire *	18	06/18/91	18	06/18/91	-	-	-	-	-
New Jersey *	10.5	07/01/88	13.5	07/01/88	5.25	07/01/88	10.5	01/01/92	-
New Mexico *	18.875	07/01/95	22.875	07/01/04	22.875	01/01/02	18.875	07/01/95	-
New York *	24.65	01/01/07	22.85	01/01/07	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	01/01/06	38.1	01/01/06	22.8	01/01/06	31.2	01/01/06	-
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	05/01/97	24.5	05/01/97	24.5	05/01/97	24.5	05/01/97	-
Vermont *	20	07/01/99	26	07/01/02	-	-	20	08/01/97	-
Virginia *	17.5	01/01/87	16	01/01/87	16	07/01/98	17.5	01/01/87	-
Washington *	34	07/01/06	34	07/01/06	34	07/01/06	34	07/01/06	-
West Virginia *	31.5	01/01/07	31.5	01/01/07	27	01/01/05	31.5	01/01/07	-
Wisconsin *	30.9	04/01/06	30.9	04/01/06	22.6	04/01/06	30.9	04/01/06	-
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	21.214		21.525		18.94		21.285		
Weighted Average	20.217		20.876		11.449		20.513		
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: 08/28/2007

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 1.5 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: 08/28/2007

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/**

**March 2007 Reporting Period**

**Created On: 08/28/2007**

(CENTS PER GALLON)

COUNTRY	GASOLINE	DIESEL
Belgium	400	248
France	398	295
Germany	427	321
Italy	381	297
Japan	411	314
Netherlands	443	272
United Kingdom	420	450
United States 2/	39	45

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.

