

**STATE LICENSES AND FEES IMPOSED
ON WHOLESALE DISTRIBUTORS OF MOTOR FUEL 1/**

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

TABLE MF-107
STATUS AS OF JANUARY 1, 2008

STATE	TYPE (1)	TERM (2)	RATE (\$) (3)	ADMINISTRATIVE AGENCY (4)	DISPOSITION OF REVENUE 2/ (5)	REMARKS (6)
Alabama	License filing fee, gasoline License filing fee, special fuels License for brands sold	Continuous Continuous Oct.1 - Sept. 30	5.00 5.00 10.00	Department of Revenue Department of Revenue Department of Agriculture and Industries	Public Road and Bridge Fund Public Road and Bridge Fund Agricultural Fund, 5% monthly; remainder, 13.87 % to counties, \$408,981 to Public Road and Bridge Fund; remainder, 2.76 % to municipalities, balance to Public Road and Bridge Fund	- - License required for each brand.
Alaska	Qualified dealers must be licensed and bonded	Annual (fiscal year)	-	Department of Revenue	State General Fund	-
Arizona	Supplier License Supplier branch license	One time applica	50.00 5.00	Department of Transportation, Motor Vehicle Division	Highway User's Revenue Fund	License required for imports of gasoline, aviation gasoline, diesel and refining or blending, as well as breaking, bulk at terminals.
Arkansas	Operating license, gasoline distributor Operating license, distillate special fuels distributor Operating license, liquefied gas special fuels supplier Liquefied Petroleum Gas Board permit-Class 8	Continuous Continuous Continuous Annual	- - - 100.00	Department of Finance and Administration, Motor Fuel Tax Section Liquefied Petroleum Gas Board	- - - Liquefied Petroleum Gas Board Fund	- - - All suppliers and users must be permit holders.
California	Supplier of Motor Vehicle Fuel Supplier of Diesel Fuel	Continuous Continuous	0.00 0.00	Board of Equalization Board of Equalization	N/A N/A	Security may be required Security may be required
Colorado	Fuel license for any fuel Additional locations	Continuous	10.00 5.00	Department of Revenue	General Fund	Distributors, suppliers, ex/importers, blend carriers, terminal operators must be licensed.
Connecticut	Distributor license	Continuous	-	Department of Revenue Services	-	-
Delaware	Gasoline distributor license Special fuel supplier license	July 1 - June 30 July 1 - June 30	10.00 10.00	Motor Fuel Tax Administration Motor Fuel Tax Administration	Transportation Trust Fund Transportation Trust Fund	- -
Dist. of Col.	Importer license	July 1 - June 30	5.00	Office of Tax and Revenue	General Fund	-
Florida	Operating license	Annual	30.00	Department of Revenue	General Fund	-
Georgia	Distributor license	Continuous	10.00	Department of Revenue, Registration Unit	General Fund	-
Hawaii	Distributor license	Continuous	-	Department of Taxation	-	-
Idaho	Operating license	Continuous	50.00	Tax Commission	Tax Commission	-
Illinois	Distributor license Special fuel supplier license	Continuous Continuous	- -	Department of Revenue Department of Revenue	- -	- -
Indiana	Licensed distributor	Continuous	varies	Department of Revenue, Special Tax Division	Motor Vehicle Highway Account	License becomes permanent with a minimum distribution of 500,000 gals. annually for in-State distributors.
Iowa	Suppliers or restrictive suppliers license	Continuous	-	Department of Revenue	-	-
Kansas	Distributor license (gasoline, diesel) Retailer license Manufacturer license Importer license Manufacturer license	Continuous Continuous Continuous Continuous Continuous	- - - - -	Department of Revenue, Customer Relations, Oil, Gas, and Petroleum Section	- - - - -	- - - - -

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Kentucky	Gasoline dealer license Special fuel dealer license Liquefied petroleum gas dealer license	Continuous Continuous Continuous	- - -	Department of Revenue Department of Revenue Department of Revenue	- - -	- - -
Louisiana	Special fuel suppliers license	Continuous	-	Department of Revenue	-	R.S. 47:818.40 (Bonding Required)
Maine	Distributor certificate Exporter certificate Importer certificate	Continuous Continuous Continuous	- - -	State Tax Assessor State Tax Assessor State Tax Assessor	- - -	- - -
Maryland	Operating license, gasoline dealer	Annual, expires on May 31	-	Comptroller, MATT Regulatory Division	Transportation Trust Fund Waterways Improvement Fund, and Fisheries Research and Development Fund	-
Massachusetts	Distributor license Supplier/user/seller special fuel Unclassified importer Exporter license	Calendar year Calendar year Calendar year Calendar year	100.00 25.00 100.00 100.00	Department of Revenue Department of Revenue Department of Revenue Department of Revenue	Highway Fund - Highway Fund -	- - - -
Michigan	Terminal Operator (includes Refiner Supplier Permissive Supplier, Tank wagon Operator Importer, Transporter Bonded Importer, Occasional Importer, Exporter Blender Carrier (pipeline, barge, marine vessel)	Continuous Continuous Continuous Continuous Continuous	2,000.00 50.00 1,000.00 100.00 -	Department of Treasury, Customer Contact Division - Special Taxes Customer Contact Div - Special Taxes Customer Contact Div - Special Taxes Customer Contact Div - Special Taxes	General Fund General Fund General Fund General Fund	one time fee one time fee one time fee one time fee no fee
Minnesota	Operating license	July 1 - June 30	25.00	Department of Revenue, Special Taxes / Petroleum	General Fund	-
Mississippi	Operating license Storage license	Continuous Calendar year	- Varies	State Tax Commission City or County Tax Collector	- General Fund	- Rate ranges from \$50 to \$250 in relation to storage capacity.
Missouri	Supplier or Distributor license	Continuous	-	Department of Revenue	Highway Fund	-
Montana	Operating license	Calendar year	See remarks	Department of Commerce, Business Regulations, Weights and Measures Division	State Special Revenue Fund	Fee of \$3 to \$20 per meter (depending on size and type) is in lieu of an inspection fee, and is collected in the same manner as fees on all other license.
Nebraska	Motor Fuel Tax License	Continuous	-	Department of Revenue	Highway Cash fund	Includes both motor vehicle fuels and diesel fuels
Nevada	Motor fuel dealer's license Special fuel supplier's license	Continuous Continuous	5.00 -	Department of Motor Vehicles Department of Motor Vehicles, Motor Carrier Division	Highway Fund -	- -
New Hampshire	Distributor license	Continuous	-	Department of Safety, Road Toll Administration	Highway Fund	-
New Jersey	Distributor license Importer license Exporter license Gasoline jobber license Wholesaler license Motor fuel transporter license Storage facility operator license Seller/user of special fuel	3 Years 3 Years 3 Years 3 Years 3 Years Annual Annual 3 Years	450.00 450.00 450.00 450.00 450.00 50.00 150.00 150.00	Department of Treasury, Division of Taxation	General Fund - - - - - - -	- - - - - Land or water conveyance. - -
New Mexico	Operating registration	Continuous	-	Department of Taxation and Revenue, Returns Processing Division	-	Registration issued after filing of bond.

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New York	Distributor registration	-	-	Department of Taxation and Finance, Audit Division	-	No license, but distributors must be registered.
North Carolina	Supplier license, gasoline & special fuels	Continuous	-	Department of Revenue	-	Distributor pays tax to supplier at the time of purchase. Licensed distributors may defer tax payment until the 22nd of each month.
North Dakota	Motor Vehicle Fuel Tax License	Continuous	20.00	Tax Commissioner, Motor Fuel Tax Section	Highway Tax Distribution Fund: State highways 63 %; county roads and city streets 37 %.	-
	Special Fuel Tax License fuels	Continuous	20.00	Tax Commissioner, Motor Fuel Tax Section		-
	Liquefied Petroleum Gas Tax License	Continuous	20.00	Tax Commissioner, Motor Fuel Tax Section	-	-
	Aviation Fuel Tax License	Continuous	20.00	Tax Commissioner, Motor Fuel Tax Section	Aeronautics Commission Fund	-
Ohio	Operating license	Continuous	-	Department of Taxation	-	-
Oklahoma	Fuel Vendor License	Continuous	-	Oklahoma Tax Commission	Retained by Tax Commission to defray unpaid accounts	-
Oregon	Operating license	Continuous	-	Department of Transportation	-	-
Pennsylvania	Distributor permit	June 1 - May 31	-	Department of Revenue, Bureau of Motor Fuel Taxes.	-	-
Rhode Island	Operating license, distributor and exporter	Continuous	-	Department of Administration, Division of Taxation	General Fund	-
South Carolina	Fuel Vendor	Continuous	-	Department of Revenue	-	-
South Dakota	Distributor license	Annual	-	Department of Revenue, Motor Vehicle Division	-	-
Tennessee	Operating permit	Continuous	-	Department of Revenue	-	-
	Oil depot privilege license	Annual	Varies	Department of Revenue	General Fund	Renewal on date of beginning business. Rate is 0.05 cent per gallon.
	Oil peddler wagon	Annual	Varies	Department of Revenue	General Fund	-
Texas 4/	Gasoline Supplier, Diesel Supplier, Gasoline Distributor and Diesel Distributor	Continuous Continuous	- -	Comptroller of Public Accounts Comptroller of Public Accounts	- -	All licenses continuous until relinquished by the taxpayer or cancelled by the Comptroller
Utah	Dealer license (See Remarks)	Continuous	0.00	Tax Commission	General Fund	This fee has been discontinued. (Used to be \$30.00)
Vermont	Distributor license	Continuous	-	Department of Motor Vehicles	-	Wholesaler or retailer who imports, or causes to be imported, motor fuel is classified as a distributor.
	Diesel distributor license	Continuous	-	Department of Motor Vehicles	-	
Virginia	-	Continuous	-	Department of Motor Vehicles	-	-
	-	Continuous	-	Department of Motor Vehicles	-	-
Washington	-	-	-	-	-	Washington has no licensing fees for any fuel tax license, including distributors
West Virginia	Eff. 1-1-2004 Motor Fuel Excise Tax License	No expiration	None	Department of Tax and Revenue, Internal Audition Division	General Revenue Fund	-
Wisconsin 3/	-	-	-	-	-	-
Wyoming	Operating license, gasoline	Annual	25.00	Department of Transportation, Motor Fuel Division	Department of Transportation	-
	Operating license, diesel fuel	Annual	25.00			-

1/ The licenses and fees given in this table are in most cases for the purpose of defraying the cost of regulating the distribution of motor fuel and allied products. Chain store and general merchandising taxes imposed on general business are not included.

2/ Information shown is as reported by the States and may not be complete in some cases.

3/ Since 4/1/1994 when Wisconsin moved its point of taxation to the terminal rack on Motor Vehicle Fuel (Gasoline and Diesel Fuel), the only license issued in the Department of Revenue is the Suppliers license; and these downstream fuel movers (wholesalers, retailers and users) no longer obtain any fuel license from the Department of Revenue.

4/ All Licenses are continuous until relinquished by the taxpayer or cancelled by the Comptroller.