

## STATE TAXATION OF GASOLINE

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

TABLE MF-101  
STATUS AS OF JANUARY 1, 2008

STATE	TAX RATE 1/ (CENTS PER GALLON)  (1)	TAX PAID IN FIRST INSTANCE BY  (2)	TAX COMPUTED ON BASIS OF  (3)	DATE TAX DUE 2/ (4)	TAX COLLECTED AND ADMINISTERED BY  (5)
Alabama 3/ 9/	18	Distributors, refiners, retail dealers, users,	Quantities sold	20th	Department of Revenue / Department of Agriculture and Industries
Alaska 3/	8	Dealers and users	Quantities sold, transferred or used	Last	Department of Revenue
Arizona 3/	18	Suppliers	Bill of Lading quantity, and invoice quantity.	27th	Department of Transportation, Motor Vehicle Division
Arkansas 4/	21.5	Wholesale distributors (first receivers)	In shipments or receipts	25th	Department of Finance and Administration, Motor Fuel Tax Section
California	18	Supplier	Rack Removal	Last	State Board of Equalization Assesses and State Controller Collects Accounts R
Colorado 3/	22	Distributors and refiners	Gross gallonage	26th	Department of Revenue, Taxpayer Services Division
Connecticut	25	Licensed distributors	Quantities sold and used	25th	Department of Revenue Services
Delaware	23	Wholesale distributors	Quantities sold and used	25th	Department of Transportation, Motor Fuel Tax Administration
Dist. of Col.	20	Licensed importers	Quantities sold and used	25th	Office of Tax and Revenue
Florida 3/	15.6	Importers, terminal wholesalers, suppliers and	terminal rack, imported, or blended	20th	Department of Revenue
Georgia	7.5	Licensed distributors	Quantities sold and used	20th	Department of Revenue, Motor Fuel Tax Unit
Hawaii 3/	17	Manufacturers, producers, refiners, compounders, importers and distributors	Quantities manufactured, produced, refined, compounded, imported and sold or used.	Last	Department of Taxation
Idaho 3/	25	Licensed distributors	Quantities received	Last	Tax Commission, Motor Fuels Division
Illinois	19	Licensed distributors	Quantities sold and used	20th	Department of Revenue
Indiana	18	Licensed distributors	Quantities received	20th	Department of State Revenue, Special Tax Division
Iowa 3/	20.7	Licensed suppliers, restrictive suppliers, and blenders	Quantities received as shown by lading or manifest	Last	Department of Revenue and Finance
Kansas	24	Distributors of first receipt (defined as loaded at the terminal rack)	Quantities received or imported	25th	Department of Revenue, Customer Relations, Oil, Gas, Petroleum Segment

## STATE TAXATION OF GASOLINE

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

TABLE MF-101  
STATUS AS OF JANUARY 1, 2008

STATE	TAX RATE 1/ (CENTS PER GALLON)  (1)	TAX PAID IN FIRST INSTANCE BY  (2)	TAX COMPUTED ON BASIS OF  (3)	DATE TAX DUE 2/ (4)	TAX COLLECTED AND ADMINISTERED BY  (5)
Kentucky	21	Licensed gasoline dealers (wholesalers, refiners, importers, certain retailers)	Quantities received, less any applicable deductions.	25th	The Department of Revenue, Motor Fuels Tax Section
Louisiana	20	Manufacturers, refiners and importers	Quantities sold and used	22nd	Department of Revenue, Excise Tax Division
Maine	28.4	Distributors and importers	Gallons sold, distributed / used	21st	State Tax Assessor
Maryland 3/	23.5	Licensed dealers	Quantities sold and used	Last	Comptroller, MATT Regulatory Division
Massachusetts 3/	21	Licensed distributors and importers	Quantities sold and used	20th	Department of Revenue
Michigan 3/	19	Supplier, importer, or blender	Taxable disbursements	20th	Department of Treasury, Customer Contact Division Special Fuels
Minnesota 3/	20	Licensed distributors	In shipments	23rd	Department of Revenue, Special Taxes / Petroleum
Mississippi 3/	18.4	Wholesale distributors and producers	Quantities received	20th	State Tax Commission
Missouri 3/	17	Suppliers or Distributors	Quantities received from terminal untaxed product imported into state or upon blending untaxed product with tax product.	2nd 2/	Department of Revenue, Taxation Bureau
Montana 3/	27	Distributors	Imports plus refinery distribution	25th	Department of Transportation, Administration Division
Nebraska 3/	26	Distributors and Importers	Gross gallons received or imported	25th	Department of Revenue
Nevada	24.8	Licensed dealers (distributors)	Quantities distributed	25th	Department of Motor Vehicles
New Hampshire 3/ & /10	19.625	Distributors (Last Licensee Model)	Quantities sold	20th	Department of Safety, Road Toll Administration
New Jersey 5/ New Mexico	10.5 18.875	Importers, producers or refiners Distributors	Quantities sold or used Imports plus production	20th 25th	Department of the Treasury, Division of Taxation Department of Taxation and Revenue, Returns Processing Division
New York 6/	24.45	Registered distributors on first import or production	Quantities imported or produced	20th	Department of Taxation and Finance
North Carolina	30.15	Supplier who owns the fuel as it crosses the terminal rack (position holder)	Supplier disbursements	22nd	Department of Revenue, Motor Fuels Tax Division
North Dakota 3/	23	Wholesale distributors	Quantities sold and used	25th	Tax Commissioner, Motor Fuel Tax Section

## STATE TAXATION OF GASOLINE

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

TABLE MF-101  
STATUS AS OF JANUARY 1, 2008

STATE	TAX RATE 1/ (CENTS PER GALLON)  (1)	TAX PAID IN FIRST INSTANCE BY  (2)	TAX COMPUTED ON BASIS OF  (3)	DATE TAX DUE 2/ (4)	TAX COLLECTED AND ADMINISTERED BY  (5)
Ohio	28	Wholesalers and Distributors of Motor Vehicle Fuel	Quantities distributed, sold, or used	Last day of month	Tax collected by the State Treasurer (EFTs) and Ohio Dept. of Taxation (checks). Motor fuel laws administered by the Dept. of Taxation.
Oklahoma	17	Suppliers when removed from terminal rack	Quantities imported or removed from the terminal rack	27th	Tax Commission, Audit Division Motor Fuel Section
Oregon 3/	24	Licensed dealers	Quantities sold or used	25th	Department of Transportation
Pennsylvania 3	31.2	Registered distributors	Quantities used or sold and delivered	20th	Department of Revenue, Bureau of Motor Fuel Taxes
Rhode Island	30	Distributors	Quantities sold or used	27th	Department of Administration, Division of Taxation, Excise Tax Section
South Carolina	16	Supplier at terminal rack	Quantities sold or used	22nd	Department of Revenue
South Dakota 3	22	Suppliers and importers	at fuel terminal or imported into State	Last	Department of Revenue, Motor Vehicle Division
Tennessee	20	Licensed Suppliers and Bonded Importers	Net gallons imported	20th	Department of Revenue, Fiscal Services Office Department of Revenue, Audit Division
Texas	20	Licensed Suppliers, Permissive Suppliers, Importers and Blenders,	terminal rack, imported or blended.	25th	Comptroller of Public Accounts
Utah 3/	24.5	Licensed distributors	Quantities distributed	Last	Tax Commission
Vermont	19	Licensed distributors	Receipts or sales	25th	Department of Motor Vehicles, Commercial Vehicle Operations
Virginia 3/ 5/	17.5	Importers, Suppliers and Blenders	Quantities imported, sold or used	-	Department of Motor Vehicles, Motor Carrier Services
Washington 3/ /8	38	Supplier (terminal rack) or importer, or blender	Quantities sold or imported	25th	Department of Licensing, Prorate and Fuel Tax Division
West Virginia	32.2	Terminal Rack / on Import into state	Actual metered gallons sold	31st	WV State Tax Department, Internal Auditing Division
Wisconsin 3/	30.9	Licensed suppliers	Quantities received	15th	Department of Revenue
Wyoming 3/	14	Supplier (terminal rack)	Quantities sold	Last	Department of Transportation.

## STATE TAXATION OF GASOLINE

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

TABLE MF-101  
STATUS AS OF JANUARY 1, 2008

STATE	TAX RATE 1/ (CENTS PER GALLON)  (1)	TAX PAID IN FIRST INSTANCE BY  (2)	TAX COMPUTED ON BASIS OF  (3)	DATE TAX DUE 2/ (4)	TAX COLLECTED AND ADMINISTERED BY  (5)
<p>1/ Rates shown are as of January 1, 2008. Some of the rates shown are composites of several taxes. See Table MF-121T for more information on the composition of the rates. See Table MF-106 for State code citations for the taxes.</p> <p>2/ Date tax is due in month following month of receipt or sale of gasoline. (entry or removal)</p> <p>3/ Gasoline used in aircraft is taxed at the following rates per gallon: Arizona, 18 cents (13 cents refundable upon application); Iowa, 8 cents; Missouri and Oregon, 9 cents; Hawaii, 2 cents; Michigan, and Montana, 4 cents; Pennsylvania, 5.3 cents; Idaho, 5.5 cents; Alabama, 2.7 cents aviation and 0.9 cents jet ; Alaska, 4.7 cents; New Hampshire, 12 cents; Minnesota, Nebraska, Wyoming, 5 cents; South Dakota and Wisconsin 6 cents; Washington, 11 cents; North Dakota, 8 cents; Colorado, 6 cents; and Utah, 9 cents for non-federally certified carriers, and 4 cents for federally certified carriers as per Title 59-13-401(3); Maryland, 7 cents; Mississippi, 6.4 cents; Florida, 6.9 cents; Massachusetts, 12.1 cents (varies by qtr.); Maine, 4 cents. Marine use is taxed at 5 cents in Alaska. In Virginia, gasoline is taxed at .175 cents per gallon.</p> <p>4/ In border cities and towns or in establishments within 800 feet (one mile for establishments adjacent to the Interstate System) of the borders of Missouri and Oklahoma: gasoline sold and delivered to passenger car fuel tanks is taxed at the rates of those adjoining States plus 1 cent</p> <p>5/ In New Jersey, blenders report within 5 days of receipt of fuel. In Virginia, tax is due by the twentieth day of second month of receipt or sale</p> <p>6/ Taxpayers who have a combined liability of motor fuel excise taxes and petroleum business taxes in excess of \$5 million during the preceding year are required to make payment by electronic transfer. Payment is due 3 business days after the 22nd day of the month</p> <p>7/ Cities or towns that are within 10 miles of an international border crossing or transportation benefit districts that contain an international border may impose and additional local tax up to 1 cent per gallon.</p> <p>8/ Effective 7/1/08, tax rates for gasoline and special fuel will increase to 37.5 cents per gallon in Washington</p> <p>9/ In Alabama, Tax rate include \$.02 inspection fee administered by Alabama Department of Agriculture and Industries</p> <p>10/ In New Hampshire, the tax is a composite of the following rates; Road Toll Tax \$.018, Oil Discharge &amp; Disposal (ODD) Fee \$.015, Oil Pollution Control (OPC) Fees \$.0125 (Road Toll is collected at the Distributor level the ODD and OPC Fees are collected upon importation)</p>					