

## STATE LICENSES AND FEES IMPOSED ON RETAIL DEALERS OF MOTOR FUEL 1/

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

TABLE MF-108  
STATUS AS OF JANUARY 1, 2001

STATE	TYPE	TERM	RATE (\$)	ADMINISTRATIVE AGENCY	DISPOSITION OF REVENUE 2/	REMARKS
Alabama	Pump license	Oct. 1-Sept. 30	Varies	County Probate Judges and License Commissions	County Probate Judges for collection expenses: 2.5 % plus \$ 1.00 per license; remainder, State 0.5 % counties 0.5 %	No license required for diesel fuel pumps. Fee based on population from \$3.75 to \$42.00 per pump and from \$3.75 to \$31.50 per additional pump.
Alaska	Qualified Dealer License	Annual	-	Department of Revenue	General Fund	-
Arizona	Special fuel vendor license	Continuous	\$10.00	Department of Transportation, Motor Vehicle Division	Highway Users Revenue Fund	Filing fee per branch station \$5.
Arkansas	Operating license, distillate special fuels distributor	Continuous	-	Department of Finance and Administration, Motor Fuel Tax Section	Highway Users Revenue Fund	-
	Operating license, liquefied gas special fuels supplier	Continuous	-		Highway Users Revenue Fund	-
California	-	-	-	-	-	-
Colorado	-	-	-	-	-	-
Connecticut	Gasoline pump license	Nov. 1-Oct. 31	50.00	Consumer Protection Commissioner	General Fund	\$14 per extra pump at any one station. Rate is per station. \$100 when sold, \$60 per pump added, \$64 per relocated pump.
	Examination of location of stations and pumps on trunk or State-aid roads or in towns under 10,000 population	-	350.00	Consumer Protection Commissioner	With other motor vehicle receipts	
Delaware	Seller license, special fuels	Continuous	-		-	-
	Retail license, gasoline	July 1-June 30	5.00	Department of Transportation, Motor Fuel Tax Administration	Transportation Trust Fund	-
	Special fuel dealer license	July 1-June 30	10.00			-
Dist. of Col.	Retail license, gasoline	Nov. 1-Oct. 31	17.00	Dept. of Economic Development, Office of Licenses and Inspections	Highway Trust Fund	License required for each pump.
Florida	Retail dealer registration fee	Annual	5.00	Department of Revenue	General Fund	-
Georgia	Vendor refund permit pump registration	Continuous	-	Department of Revenue, Motor Fuel Tax Unit	-	-
Hawaii	Retail dealer permit	Calendar year	5.00	Department of Taxation	General Fund	-
Idaho	Operating license	Continuous	50.00	Tax Commission	Tax Commission	-
	Special fuel dealer license		-	-	-	-
Illinois	-	-	-	-	-	-
Indiana	Supplier	Continuous	500	Special Tax Division	Motor Vehicle Highway Account	-
Iowa	Dealer's license	Continuous	-	Department of Revenue and Finance, Excise Tax Division	-	-
Kansas	Liquefied petroleum user-dealer license	-	5.00	-	General Fund	-
	Distributor license (gasoline, diesel)	-	-	-	-	-
	Motor fuel retailer license	-	-	-	-	-
Kentucky	Gasoline dealer	Continuous	-	Revenue Cabinet	-	-
	Special fuel dealer		-		-	-
	Liquefied petroleum gas dealer		-		-	-
Louisiana	Special fuel retail dealer license	Continuous	-	Department of Revenue	-	-
Maine	Special fuel dealer license	Continuous	-	Tax Assessor	-	-
Maryland	Special fuel seller license	Annual, expires on May 31	-	Comptroller, Motor Fuel Tax Division	Transport. Trust Fund, Waterways Improvement Fund and Fisheries Research and Development Fund	-
Massachusetts	Motor fuel and/or lubricating oil seller license	Calendar year	100.00	Division of Standards	General Fund	-
	Special fuel user-seller license		1.00	Department of Revenue		-
	Antifreeze sale permits	July 1 - June 30	25.00	Division of Standards		-
	Motor fuel delivery fee		.005 cents per gallon	Department of Revenue	Underground Storage Tank Petroleum Product Clean-up fund	Fee collected per delivery to dispensing facilities by licensed State distributors importers and remitted to the State
	Underground Storage Tank Fee	Calendar Year	200.00	Executive Office of Public Safety	Underground Storage Tank Petroleum Product Clean-up fund	Fee is per tank
Michigan	Marine retail dealer certificate	Calendar year	10.00	Department of Treasury, Motor Fuel Tax Division	General Fund	Until 4/01/01, when legislation revises license types and fees.

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Michigan	Retail diesel dealer license Liquefied petroleum license	Calendar year Calendar year	10.00 1.00	Motor Fuel Tax Division Motor Fuel Tax Division	General Fund General Fund	- -
Minnesota	Special fuel dealer license	Dec. 1-Nov. 30	25.00	Department of Revenue, Petroleum Division	General Fund	-
Mississippi	Pump license	Annual	Varies	City or County Tax Collector	General Fund	Fee is \$2 to \$8 in municipal areas depending on population. Fee is \$1 in rural areas.
Missouri	-	-	-	-	-	None apply to retail dealers
Montana	Operating license	Calendar year	Varies	Department of Commerce, Business Regulations, Weights and Measures Division	General Fund	-
	Special fuel dealer license	Continuous	-	Department of Transportation	-	-
Nebraska	Motor Fuel Retailer License	Continuous	-	Highway Cash Fund	-	-
Nevada	-	-	-	-	-	-
New Hampshire	-	-	-	-	-	-
New Jersey	Retail dealer license	3 Years	150.00	Department of the Treasury, Division of Taxation and Revenue	General Fund	-
New Mexico	Operating registration	Continuous	-	Department of Taxation and Revenues, Return Processing Division	-	-
New York	-	-	-	-	-	-
North Carolina	Auto Service Station License	July 1-June 30	50.00	Department of Revenue, License and Excise Tax Division	General Fund	Rate applies to each service station location.
North Dakota	Special Fuel Tax License Liquefied Petroleum Gas tax license	Continuous Continuous	20.00 20.00	Tax Commissioner, Motor Fuel Tax Section	Highway Tax Distribution Fund Highway Tax Distribution Fund	- -
Ohio	-	-	-	-	-	-
Oklahoma	Fuel vender license Special fuel dealer license	Continuous	-	Tax Commission	Retained by Tax Commission to defray unpaid accounts	-
Oregon	Special fuel vendor license	Continuous	-	Department of Transportation	-	License fees are levied in same manner and for same purpose as those on any business using any measuring device. They are not considered to be highway user taxes.
Pennsylvania	Alternative fuel dealer-user license	Continuous	-	Department of Revenue, Bureau of Motor Fuel Taxes	-	-
Rhode Island	Filling station or peddler license	Continuous	5.00	Department of Administration, Division of Taxation	General Fund	-
South Carolina	-	-	-	-	-	-
South Dakota	Distributor license Dealer license	Annual Annual	- -	Department of Revenue, Motor Vehicle Division	- -	Deals in tax-paid fuel only.
Tennessee	Seller permit	Continuous	-	Department of Revenue	-	-
Texas	Aviation fuel dealer  Liquefied petroleum gas dealer	Continuous  Continuous	-  -	Comptroller of Public Accounts	-  -	Aviation fuel dealers purchase tax free aviation gas and jet fuel for delivery into aircraft.  -
Utah	Dealer license User-dealer license, special fuel	Continuous Continuous	30.00 10.00	Tax Commission	General Fund	License required for each site.
Vermont	Diesel dealer license	Continuous	-	Department of Motor Vehicles	-	-
Virginia	Supplier license	Continuous	100.00	Department of Motor Vehicles	-	-
Washington	Special fuel dealer license	Apr.15-Apr.14	-	Department of Licensing, Prorate and Fuel Tax Services	Motor Vehicle Fund	-
West Virginia	Business registration certificate	July 1-June 30	15.00	Department of Tax and Revenue, Internal Auditing Division	General Revenue Fund	Certificate required for each place of business.
Wisconsin	Supplier license	Continuous	-	Department of Revenue	Transportation Fund	-
Wyoming	Operating license	Annual	25.00	Department of Transportation, Gasoline Tax Division	Department of Transportation	License required and fee charged for each place of business and fuel type.

1/ The licenses and fees given in this table are in most cases for the purpose of defraying the costs 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 be incomplete in some cases.