

Explanatory Notes

The Explanatory Notes contain descriptions of the survey forms, sampling frames, sample design, sampling variability, imputation and estimation, and other technical information concerning the surveys. You may obtain a complete set of the Explanatory Notes for the Petroleum Marketing Monthly through the following sources:

1. Visit the EIA Website, Petroleum Marketing Annual, Explanatory Notes
2. The EIA Energy Information Center at infoctr@eia.gov.

Petroleum Administration for Defense (PAD) Districts

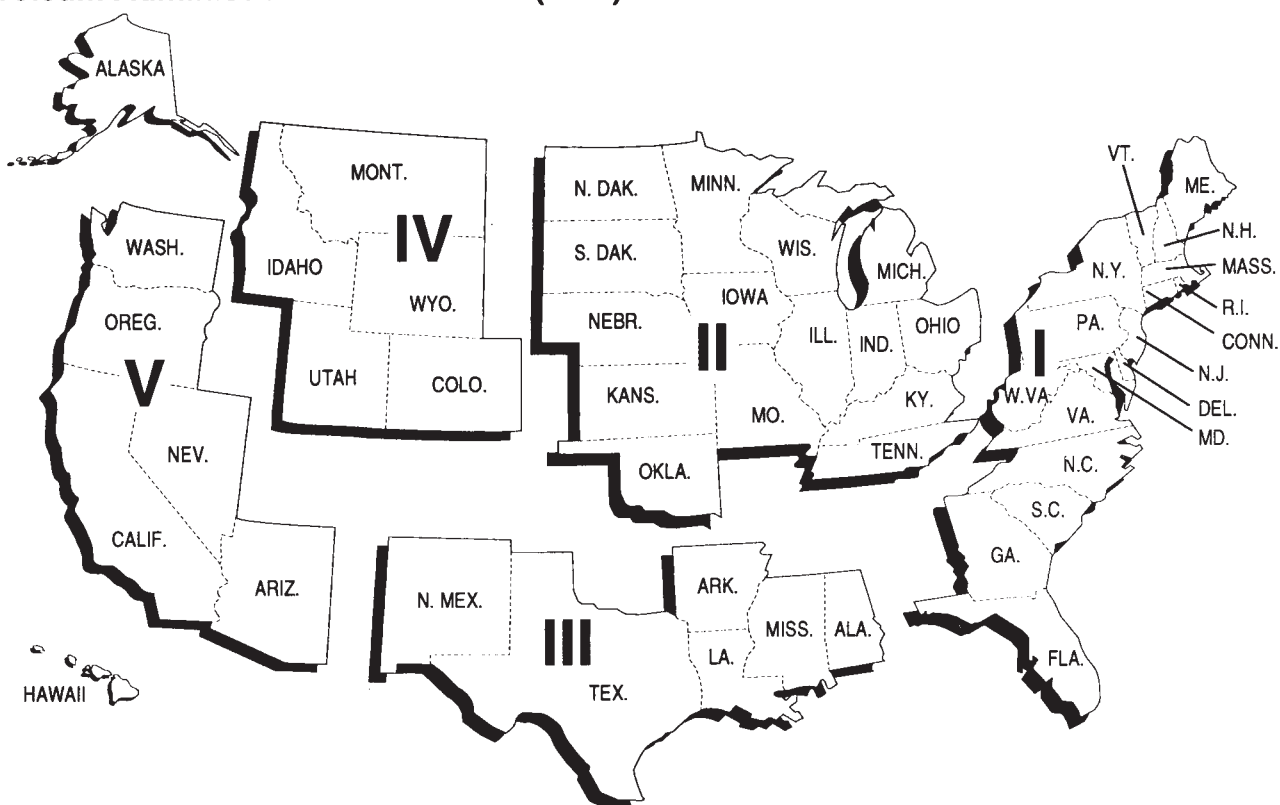


Table EN1. Federal and State Motor Fuels Taxes¹
(Cents per Gallon)

	Motor Gasoline	Diesel Fuel	Gasohol		Motor Gasoline	Diesel Fuel	Gasohol
Federal ²	18.40	24.40	18.40	Mississippi ⁴	18.40	18.40	18.40
Average State Tax	24.17	24.70	24.01	Missouri ⁴	17.30	17.30	17.30
				Montana ⁴	27.75	28.50	27.75
Alabama ⁴	19.00	20.75	19.00	Nebraska	27.30	26.70	27.30
Alaska ⁵	8.00	8.00	8.00	Nevada ⁴	23.81	27.75	23.81
Arizona	19.00	19.00	19.00	New Hampshire	19.63	19.63	19.63
Arkansas	21.80	22.80	21.80	New Jersey ³	10.55	13.55	10.55
California ^{3,4}	41.06	11.56	41.06	New Mexico	18.88	22.88	18.88
Colorado	22.01	20.51	22.01	New York ^{3,4}	26.74	24.94	26.74
Connecticut ³	25.00	54.90	25.00	North Carolina	37.75	37.75	37.75
Delaware	23.00	22.00	23.00	North Dakota	23.03	23.03	23.03
District of Columbia	23.50	23.50	23.50	Ohio	28.00	28.00	28.00
Florida ⁴	19.29	33.37	19.29	Oklahoma	17.00	14.00	17.00
Georgia ^{3,4}	8.00	8.00	8.00	Oregon ⁴	30.00	30.00	30.00
Hawaii ^{3,4}	19.50	19.50	19.50	Pennsylvania	41.80	52.10	41.80
Idaho	26.00	26.00	26.00	Rhode Island	33.12	33.12	33.12
Illinois ^{3,4}	20.10	22.60	20.10	South Carolina ⁴	16.75	16.75	16.75
Indiana ³	19.00	17.00	19.00	South Dakota	24.00	24.00	24.00
Iowa	22.00	23.50	20.00	Tennessee	21.40	18.40	21.40
Kansas	25.03	27.03	25.03	Texas	20.00	20.00	20.00
Kentucky	32.30	27.80	32.30	Utah	25.00	25.00	25.00
Louisiana	20.13	20.13	20.13	Vermont ³	37.97	31.00	31.97
Maine	31.37	31.87	31.37	Virginia ³	11.70	20.80	11.70
Maryland	27.14	27.89	27.14	Washington ⁴	37.50	37.50	37.50
Massachusetts	24.02	24.02	24.02	West Virginia	35.70	35.70	35.70
Michigan ³	19.88	15.88	19.88	Wisconsin	32.90	32.90	32.90
Minnesota	28.60	28.60	28.60	Wyoming	24.00	24.00	24.00

¹ This figure lists rates of general application (including, but not limited to, excise taxes, environmental taxes, special taxes, and inspection fees), exclusive of county and local taxes. Rates are also exclusive of any State taxes based on gross or net receipts. The State rates are in effect as of January 1, 2014.

² The Federal tax on motor gasoline and diesel fuel increased to 18.4 and 24.4 cents, respectively, on October 1, 1997. The Federal tax on gasohol increased to 18.4 cents on January 1, 2003.

³ Additional State taxes are levied as follows: California: 2.25 percent sales tax on gasoline, 9.42 percent sales tax on diesel fuel in addition to local sales taxes; Connecticut: 7.0 percent gross earnings tax; Georgia: 4 percent Prepaid State Tax; Hawaii: 4 percent gross income tax, Illinois: 6.25 percent sales tax (suspended for the period beginning July 1, 2000, and ending December 31, 2000); Indiana: 7 percent sales tax (suspended for the period between July 1, 2000 and September 15, 2000); Michigan: 6 percent sales tax; New Jersey: gross receipts tax of 4 cents per gallon for on-highway use fuels; New York: 8.0 cents per gallon State sales tax in addition to local sales taxes; Virginia: 2.1 percent Wholesales Sales Tax in certain jurisdictions; Vermont: Motor Fuels Transportation Infrastructure Assessment Fee (subject to change on a quarterly basis for gasoline and 3.0 cents per gallon on diesel fuel) and the Motor Fuel Tax Assessment on gasoline.

⁴ Local option taxes (LOTS) are allowed. In Florida, the State assesses a State Comprehensive Enhanced Transportation System (SCETS) tax on gasoline which is two-thirds of each county's rate. In addition, the State collects a "ninth cent tax" and a second local tax. These taxes add an unweighted average of 15.8 cents to the gasoline State tax. In Hawaii, LOTS are as follows: Honolulu: 16.5 cents per gallon; Maui: 16.0 cents per gallon; Hawaii: 8.8 cents per gallon; Kauai: 17.0 cents per gallon. In Nevada, additional county taxes on gasoline range from 5 to 10 cents per gallon.

⁵ The State of Alaska suspended its motor fuels taxes on all fuel types and uses for a period of one year beginning September 1, 2008 and ending August 31, 2009.