

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, 2008

STATE 2/	TYPE (1)	TERM (2)	RATE (\$) (3)	ADMINISTRATIVE AGENCY (4)	DISPOSITION OF REVENUE 2/ (5)	REMARKS (6)
Alabama	Pump license	Oct. 1-Sept. 30	Varies	County Probate Judges and License Commissions	County Probate Judges for collection expenses: 25 % 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	Must be licensed to sell tax-exempt fuel
Arizona	Special fuel vendor license		0.00	Department of Transportation, Motor Vehicle Division	Highway Users Revenue Fund	Filing fee per branch station \$5. (continuous)
Arkansas	Operating license, distillate special fuels distributor Operating license, liquefied gas special fuels supplier	Continuous Continuous	- -	Department of Finance and Administration, Motor Fuel Tax Section	Highway Users Revenue Fund Highway Users Revenue Fund	- -
California	-	-	-	-	-	-
Colorado	-	-	-	-	-	-
Connecticut	Gasoline pump license Examination of location of stations and pumps on trunk or State-aid roads or in towns under 10,000 population Seller license, special fuels	Nov. 1-Oct. 31 - Continuous	50.00 350.00 -	Consumer Protection Commissioner Consumer Protection Commissioner	General Fund With other motor vehicle receipts -	\$14 per extra pump at any one station. Rate is per station. \$100 when sold, \$60 per pump added, \$64 per relocated pump. - -
Delaware	Retail license, gasoline Special fuel dealer license	July 1-June 30 July 1-June 30	5.00 10.00	Department of Transportation, Motor Fuel Tax Administration	Transportation Trust Fund	- -
Dist. of Col.	Retail license, gasoline	Nov. 1-Oct. 31	17.00	Dept. of Economic Development, Office of Licenses and Inspections	General Fund	License required for each pump.
Florida	Retail dealer registration fee	Annual	5.00	Department of Revenue	General Fund	212.18.3(a)
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 Special fuel dealer license	Continuous	50.00 -	Tax Commission -	Tax Commission -	- -
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 Distributor license (gasoline, diesel) Motor fuel retailer license	- - -	5.00 - -	- - -	General Fund - -	- - -
Kentucky	Gasoline dealer Special fuel dealer Liquefied petroleum gas dealer	Continuous	- - -	Department of Revenue	- - -	State licenses and fees are imposed at the whole level. -
Louisiana	Special fuel retail dealer license	Continuous	-	Department of Revenue	-	-
Maine	Special fuel supplier or low energy fuel retailer certificate	Continuous	-	Tax Assessor	-	-
Maryland	Special fuel seller license	Annual, expires on May 31	-	Comptroller, MATT Regulatory Division	Transport. Trust Fund, Waterways Improvement Fund and Fisheries Research and Development Fund	-
Massachusetts	Motor fuel and/or lubricating oil seller license Special fuel user-seller license Antifreeze sale permits Motor fuel delivery fee Underground Storage Tank Fee	Calendar year July 1 - June 30 Calendar Year	150.00 25.00 25.00 .005 cents per gallon 200.00	Division of Standards Department of Revenue Division of Standards Department of Revenue Executive Office of Public Safety	General Fund Underground Storage Tank Petroleum Product Clean-up fund 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 Fee is per tank
Michigan	Marine Retail Diesel Dealer Liquefied Petroleum Gas Dealer	Continuous Continuous	50 50	Department of Treasury, Customer Contact Division - Special Taxes Customer Contact Division - Special Taxes	General Fund General Fund	A one-time fee A one-time fee

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Minnesota	Special fuel dealer license	Dec. 1-Nov. 30	25.00	Department of Revenue, Special Taxes / Petroleum	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	-
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	None Required.	-	-	-	-	-
North Dakota	Special Fuel Tax License	Continuous	20.00	Tax Commissioner, Motor Fuel Tax Section	Highway Tax Distribution Fund	
	Liquefied Petroleum Gas Tax License	Continuous	20.00	Tax Commissioner, Motor Fuel Tax Section	Highway Tax Distribution Fund	
Ohio	Operating License	Continuous	-	Department of Taxation	-	-
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	Dyed Fuel Retailer	Continuous	-	Department of Revenue	-	-
Texas	Aviation fuel dealer	Continuous	No fee	Comptroller of Public Accounts	-	Aviation fuel dealers purchase tax free aviation gas and jet fuel for delivery into aircraft servicing equipment.
	Liquefied petroleum gas dealer	Continuous	No fee		-	-
Utah	Dealer license User-dealer license, special fuel	Continuous Continuous	0.00 25.00	Tax Commission	-	License issues by commission 59-13-302(1) Post bonded amount 10,000 to 500,000 59-13-303 License required yearly
Vermont	Diesel dealer license	Continuous	-	Department of Motor Vehicles	-	
Virginia	-	Continuous	-	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 3/	-	-	-	-	-	-
Wyoming	Operating license	Continuous	25.00	Department of Transportation, Gasoline Tax Division	Department of Transportation	License required and fee charged for each place of business

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.

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.