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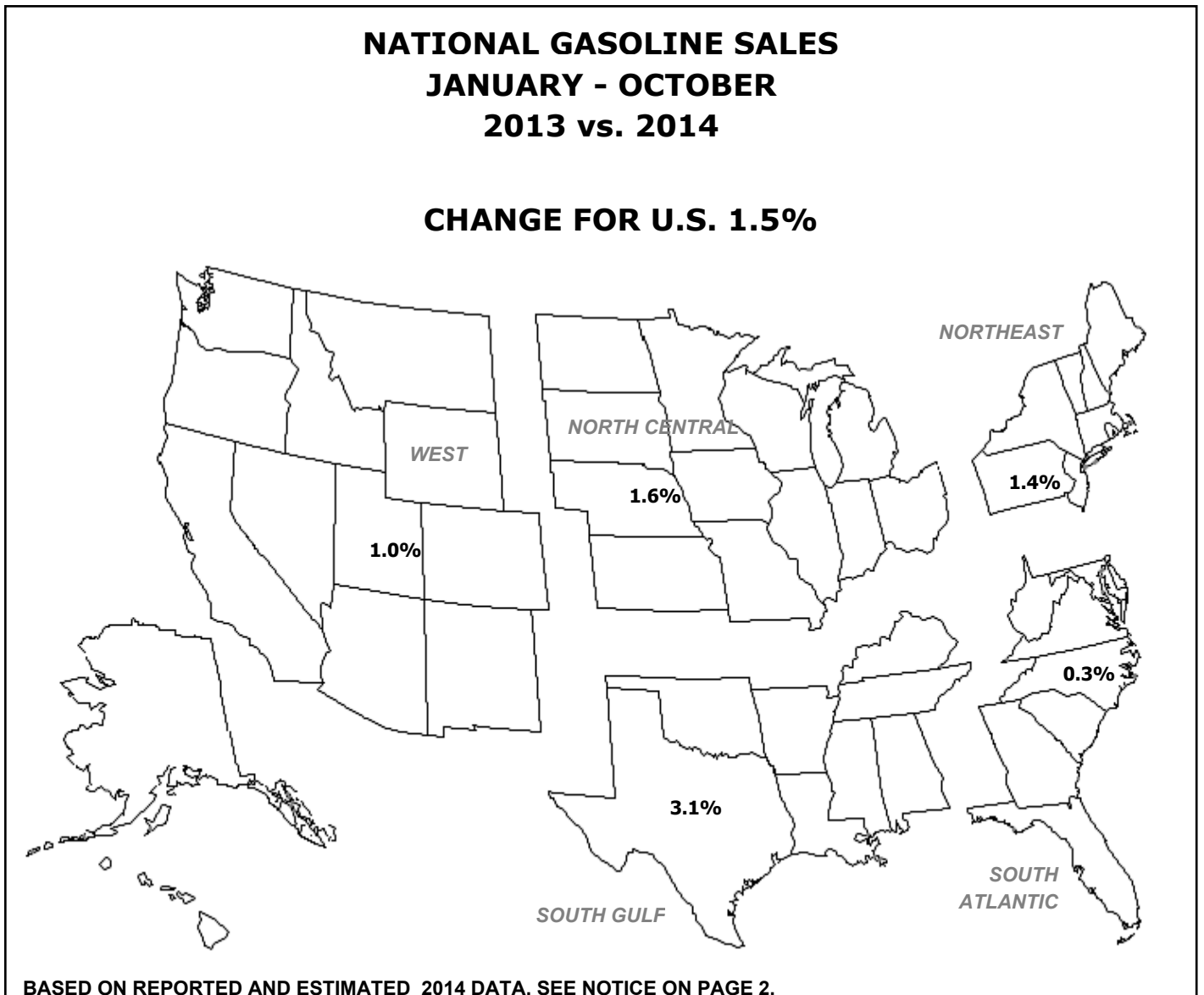
**Federal Highway  
Administration**

Office of Highway  
Policy Information

Created On: 2/10/2015

# MONTHLY MOTOR FUEL REPORTED BY STATES

## OCTOBER 2014



## ELECTRONIC TABLES AVAILABLE ON THE INTERNET

The tables in this report can be found each month on the Office of Highway Policy Information webpage under **Products and Publications**. The publication is entitled "**Monthly Motor Fuel Reported by States.**"

The Address is: <http://www.fhwa.dot.gov/ohim/mmfr/mmfrpage.htm>

## QUESTIONS ABOUT THE REPORT

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## IMPORTANT NOTICE

The Monthly Motor Fuel Reported by States report is only available on the FHWA Office of Highway Policy Information Website at the following address:

<http://www.fhwa.dot.gov/ohim/mmfr/mmfrpage.htm>

Data in the tables are subject to change because the States may revise and update their data. Effective with the May, 2005 report, the table MF-121T will no longer show tax rate changes during the year. The table only show the most current tax rate and the effective date.

**In the event that a State has not yet reported data, the tables MF33G, MF33GA, MF33SF, and the Cover Sheet of this report will show estimates based on the State's previous years' data and that State's region percent change. If the previous year's data is unavailable, the estimate will be based on two years back. Estimated data for States are in bold fonts.**

# Motor Fuel Trends

Created On: 02/10/2015

## October 2014 Reporting Period

### Gasoline Sales

Based on State-reported data ( 41 entities) and estimated data where States did not report, gasoline consumption for January - October 2014 changed by 1.5 percent compared to the same period in 2013. (1)

The gasoline volume shown in this report is a cumulative tabulation of gross volume reported by wholesale distributors to State motor fuel tax agencies. It includes highway use, nonhighway use and losses. There is a lag of up to 6 weeks between the wholesale transactions reported and retail sales to consumers. Travel trends are reported monthly in *Traffic Volume Trends* based on actual traffic counts at permanent traffic recorders operated by the State highway agencies and reflect highway use of fuel. The vehicle-miles reported include all vehicles, regardless of fuel type. While data in both reports reflect changes in trends, large monthly changes can be caused by exceptional weather conditions, variations in timing of holidays, or processing delays.

### Motor Fuel Taxation

All States levy volume taxes on gasoline and diesel fuel. The rates in effect for 2014 are shown in Table MF-121T. The gasoline rates vary from a low of 7.5 cents per gallon to 40.7 cents with an average of 22.5 cents. Six States provide for full or partial exemptions for gasohol, a blend of 90 percent gasoline and 10 percent fuel alcohol. Diesel fuel rates vary from 7.5 cents to 54.9 cents per gallon.

Traditionally, State fuel tax rates could only be changed with legislation, but 10 States now have variable rate motor fuel taxes. These taxes are adjusted at specified intervals-annually, semiannually, or quarterly-usually on Table MF-121T. Adjustments to variable rate taxes are announced by State tax agencies shortly before the effective date of the change.

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(1) This percentage change is a comparison for those States for which data are available for the report month. However, the percentage change on the national map is a comparison of cumulative data for all States (reported and estimated) for which both 2013 and 2014 data are available.

**COMPARISON OF GROSS VOLUME OF GASOLINE / GASOHOL  
REPORTED BY STATES (1)**

TABLE MF-33G  
March 2014 Reporting Period

(GALLONS)

STATE	JANUARY 2014 (52 Entities)	CALENDAR YEAR CUMULATIVE		FEBRUARY 2014 (50 Entities)	CALENDAR YEAR CUMULATIVE		MARCH 2014 (50 Entities)	CALENDAR YEAR CUMULATIVE	
	VOLUME (3)	VOLUME	PERCENT CHANGE (2)	VOLUME (3)	VOLUME	PERCENT CHANGE (2)	VOLUME (3)	VOLUME	PERCENT CHANGE (2)
Alabama	210,057,936	210,057,936	-0.2	201,149,422	411,207,358	0.2	192,148,377	603,355,735	0.1
Alaska	20,518,234	20,518,234	-1.4	<b>20,496,822</b>	<b>41,015,056</b>	<b>-0.3</b>	<b>23,147,268</b>	<b>64,162,324</b>	<b>0.1</b>
Arizona	215,786,815	215,786,815	0.3	209,686,292	425,473,107	1.6	237,658,888	663,131,995	1.5
Arkansas	114,043,746	114,043,746	3.5	104,175,101	218,218,847	0.9	119,163,754	337,382,601	0.2
California	1,175,169,085	1,175,169,085	0.4	1,109,843,063	2,285,012,148	0.7	1,247,378,686	3,532,390,834	0.6
Colorado	176,149,325	176,149,325	1.4	161,829,422	337,978,747	2.1	181,718,599	519,697,346	2.3
Connecticut	114,212,331	114,212,331	-1.3	103,221,193	217,433,524	-0.6	120,104,088	337,537,612	-0.2
Delaware	33,510,544	33,510,544	-7.2	32,002,844	65,513,388	-6.8	36,208,384	101,721,772	-0.5
District of Columbia	9,015,628	9,015,628	23.9	8,988,399	18,004,027	27.0	11,072,475	29,076,502	35.1
Florida	701,697,167	701,697,167	3.5	697,655,170	1,399,352,337	3.5	659,815,810	2,059,168,147	2.6
Georgia	364,913,486	364,913,486	0.8	340,113,206	705,026,692	-0.9	424,255,356	1,129,282,048	-12.1
Hawaii	39,226,954	39,226,954	3.0	32,822,975	72,049,929	-1.2	40,939,645	112,989,574	1.4
Idaho	55,187,532	55,187,532	4.7	59,876,404	115,063,936	5.0	56,403,711	171,467,647	3.4
Illinois	365,561,952	365,561,952	-1.4	317,718,567	683,280,519	-6.1	368,194,377	1,051,474,896	0.0
Indiana	226,887,616	226,887,616	-4.3	221,037,985	447,925,601	-2.4	248,606,290	696,531,891	-1.6
Iowa	127,600,420	127,600,420	1.7	116,464,122	244,064,542	1.1	133,924,338	377,988,880	1.9
Kansas	103,185,650	103,185,650	1.8	90,298,154	193,483,804	-0.3	103,851,557	297,335,361	-0.8
Kentucky	163,210,141	163,210,141	-0.5	152,512,214	315,722,355	-1.4	172,602,220	488,324,575	-2.3
Louisiana	181,850,683	181,850,683	11.9	169,561,382	351,412,065	4.3	188,180,479	539,592,544	0.0
Maine	63,868,680	63,868,680	18.8	60,982,275	124,850,955	18.1	61,422,572	186,273,527	23.1
Maryland	221,393,729	221,393,729	-1.5	198,475,518	419,869,247	-3.8	219,026,297	638,895,544	-2.9
Massachusetts	218,641,933	218,641,933	-0.7	200,058,369	418,700,302	0.3	225,611,281	644,311,583	0.4
Michigan	352,876,911	352,876,911	-6.5	352,771,199	705,648,110	2.2	368,720,214	1,074,368,324	0.3
Minnesota	203,383,755	203,383,755	0.3	189,541,775	392,925,530	1.8	199,190,222	592,115,752	0.8
Mississippi	124,852,886	124,852,886	1.1	125,707,449	250,560,335	4.0	143,266,614	393,826,949	4.5
Missouri	242,453,854	242,453,854	1.0	222,334,130	464,787,984	0.7	252,216,664	717,004,648	0.2
Montana	36,386,507	36,386,507	-1.1	35,010,182	71,396,689	-0.2	37,926,009	109,322,698	-0.3
Nebraska	67,844,250	67,844,250	5.5	65,498,512	133,342,762	7.8	85,151,671	218,494,433	14.6
Nevada	87,444,385	87,444,385	0.3	81,351,274	168,795,659	0.6	93,428,602	262,224,261	0.7
New Hampshire	56,495,331	56,495,331	-0.9	<b>51,599,993</b>	<b>108,095,324</b>	<b>0.0</b>	<b>57,205,381</b>	<b>165,300,705</b>	<b>0.7</b>
New Jersey	318,208,481	318,208,481	9.0	290,732,348	608,940,829	5.1	339,912,396	948,853,225	3.2
New Mexico	83,092,354	83,092,354	4.2	73,778,492	156,870,846	7.1	104,141,747	261,012,593	9.6
New York	466,795,198	466,795,198	5.6	384,966,709	851,761,907	-0.6	475,044,535	1,326,806,442	4.0
North Carolina	334,540,291	334,540,291	-1.2	314,415,222	648,955,513	-1.6	360,433,613	1,009,389,126	-1.9
North Dakota	34,360,111	34,360,111	-2.2	35,931,742	70,291,853	5.3	34,474,665	104,766,518	5.5
Ohio	384,683,686	384,683,686	-2.0	366,725,044	751,408,730	-0.7	405,271,016	1,156,679,746	-1.0
Oklahoma	128,559,749	128,559,749	2.6	159,677,598	288,237,347	-2.3	156,063,759	444,301,106	3.2
Oregon	114,563,840	114,563,840	2.0	102,476,790	217,040,630	-0.5	121,732,724	338,773,354	0.1
Pennsylvania	385,326,611	385,326,611	-1.0	357,873,698	743,200,309	-1.5	405,334,835	1,148,535,144	-1.4
Rhode Island	29,669,992	29,669,992	2.4	27,949,343	57,619,335	2.7	30,836,438	88,455,773	-0.7
South Carolina	204,055,894	204,055,894	-4.6	187,770,912	391,826,806	-4.5	228,795,803	620,622,609	-2.7
South Dakota	38,555,760	38,555,760	3.1	32,918,223	71,473,983	6.4	31,732,292	103,206,275	5.8
Tennessee	248,546,465	248,546,465	0.1	237,578,435	486,124,900	4.4	244,550,782	730,675,682	-1.9
Texas	1,056,117,341	1,056,117,341	7.3	1,002,126,249	2,058,243,590	5.9	1,126,183,137	3,184,426,727	5.1
Utah	88,508,673	88,508,673	-1.1	81,037,919	169,546,592	-0.3	93,219,560	262,766,152	0.3
Vermont	25,639,766	25,639,766	-3.8	23,740,196	49,379,962	-2.0	25,738,229	75,118,191	-1.0
Virginia	348,172,447	348,172,447	13.9	232,553,840	580,726,287	-4.5	452,892,932	1,033,619,219	10.1
Washington	217,278,711	217,278,711	-0.6	198,546,118	415,824,829	-0.9	227,075,475	642,900,304	-0.6
West Virginia	56,108,298	56,108,298	-6.0	63,210,661	119,318,959	18.6	59,495,140	178,814,099	-3.4
Wisconsin	187,155,272	187,155,272	-19.4	168,364,390	355,519,662	-13.6	194,938,330	550,457,992	-7.5
Wyoming	22,195,520	22,195,520	-15.5	28,229,933	50,425,453	-5.0	23,818,854	74,244,307	-7.8
U.S. Totals (2)	10,845,561,926	10,845,561,926	1.2	10,103,387,275	20,948,949,201	0.6	11,450,226,091	32,399,175,293	0.8
Puerto Rico	85,506,125	85,506,125	-30.5	89,228,700	174,734,825	-24.4	91,772,030	266,506,855	-25.4
Grand Total (2)	10,931,068,051	10,931,068,051	0.8	10,192,615,975	21,123,684,026	0.4	11,541,998,121	32,665,682,148	0.5

(1) Exports and dealer transfers are excluded where possible. Cumulative figures include revisions of data for prior months. Volume includes both gasoline and gasohol.

(2) Percent change is from comparable period of prior year and includes only the States shown. Totals include only those States for which data are shown.

(3) FHWA estimates are in bold fonts. Upon receipt of the State's actual gallons, the State data will automatically be updated upon the next iteration of this report.





**COMPARISON OF GROSS VOLUME OF GASOLINE / GASOHOL  
REPORTED BY STATES (1)**

TABLE MF-33G  
October 2014 Reporting Period

(GALLONS)

STATE	OCTOBER 2014 (41 Entities)	CALENDAR YEAR CUMULATIVE		NOVEMBER 2014 (0 Entities)	CALENDAR YEAR CUMULATIVE		DECEMBER 2014 (0 Entities)	CALENDAR YEAR CUMULATIVE	
	VOLUME (3)	VOLUME	PERCENT CHANGE (2)	VOLUME (3)	VOLUME	PERCENT CHANGE (2)	VOLUME (3)	VOLUME	PERCENT CHANGE (2)
Alabama	213,651,452	2,157,718,898	0.6	-	-	0.0	-	-	0.0
Alaska	<b>23,350,721</b>	<b>238,100,945</b>	<b>0.6</b>	-	-	<b>0.0</b>	-	-	<b>0.0</b>
Arizona	229,123,038	2,235,467,042	1.2	-	-	0.0	-	-	0.0
Arkansas	122,616,775	1,184,293,577	0.3	-	-	0.0	-	-	0.0
California	1,272,073,682	12,273,571,335	0.9	-	-	<b>0.0</b>	-	-	<b>0.0</b>
Colorado	193,119,519	1,859,387,526	2.4	-	-	<b>0.0</b>	-	-	<b>0.0</b>
Connecticut	125,040,248	1,193,162,695	-0.5	-	-	<b>0.0</b>	-	-	<b>0.0</b>
Delaware	35,012,372	361,202,555	-0.7	-	-	<b>0.0</b>	-	-	<b>0.0</b>
District of Columbia	8,881,558	95,118,322	14.5	-	-	<b>0.0</b>	-	-	<b>0.0</b>
Florida	673,494,920	7,038,021,201	2.5	-	-	0.0	-	-	0.0
Georgia	397,329,127	3,916,103,881	-3.5	-	-	0.0	-	-	0.0
Hawaii	39,259,859	380,370,985	0.5	-	-	0.0	-	-	0.0
Idaho	69,500,843	604,145,241	2.7	-	-	<b>0.0</b>	-	-	<b>0.0</b>
Illinois	407,054,074	3,839,773,388	-0.1	-	-	<b>0.0</b>	-	-	<b>0.0</b>
Indiana	265,021,034	2,537,688,435	0.0	-	-	0.0	-	-	0.0
Iowa	145,217,788	1,394,140,589	1.9	-	-	<b>0.0</b>	-	-	<b>0.0</b>
Kansas	109,835,849	1,060,008,839	-1.9	-	-	0.0	-	-	0.0
Kentucky	182,676,120	1,761,233,163	-0.9	-	-	0.0	-	-	0.0
Louisiana	<b>207,994,215</b>	<b>1,951,216,537</b>	<b>1.2</b>	-	-	<b>0.0</b>	-	-	<b>0.0</b>
Maine	68,165,820	667,805,914	7.4	-	-	<b>0.0</b>	-	-	<b>0.0</b>
Maryland	216,641,871	2,275,772,186	-3.7	-	-	<b>0.0</b>	-	-	<b>0.0</b>
Massachusetts	<b>238,111,234</b>	<b>2,285,597,500</b>	<b>-0.1</b>	-	-	<b>0.0</b>	-	-	<b>0.0</b>
Michigan	403,801,756	3,850,697,216	0.9	-	-	<b>0.0</b>	-	-	<b>0.0</b>
Minnesota	222,236,892	2,131,544,032	0.9	-	-	0.0	-	-	0.0
Mississippi	<b>154,016,796</b>	<b>1,415,527,680</b>	<b>3.0</b>	-	-	<b>0.0</b>	-	-	<b>0.0</b>
Missouri	277,969,934	2,599,482,257	0.9	-	-	0.0	-	-	0.0
Montana	44,204,797	438,348,428	1.8	-	-	0.0	-	-	0.0
Nebraska	73,901,561	744,941,522	5.3	-	-	<b>0.0</b>	-	-	<b>0.0</b>
Nevada	95,517,297	927,622,387	0.9	-	-	<b>0.0</b>	-	-	<b>0.0</b>
New Hampshire	<b>61,781,467</b>	<b>595,677,357</b>	<b>1.3</b>	-	-	<b>0.0</b>	-	-	<b>0.0</b>
New Jersey	<b>353,978,276</b>	<b>3,417,645,299</b>	<b>1.5</b>	-	-	<b>0.0</b>	-	-	<b>0.0</b>
New Mexico	<b>80,415,516</b>	<b>805,291,690</b>	<b>1.4</b>	-	-	<b>0.0</b>	-	-	<b>0.0</b>
New York	444,930,618	4,612,897,813	2.5	-	-	<b>0.0</b>	-	-	<b>0.0</b>
North Carolina	388,081,020	3,651,856,378	0.6	-	-	0.0	-	-	0.0
North Dakota	37,460,824	388,742,391	4.1	-	-	0.0	-	-	0.0
Ohio	<b>443,188,263</b>	<b>4,190,529,470</b>	<b>0.5</b>	-	-	<b>0.0</b>	-	-	<b>0.0</b>
Oklahoma	133,512,028	1,589,765,353	4.1	-	-	<b>0.0</b>	-	-	<b>0.0</b>
Oregon	123,471,473	1,251,671,620	0.9	-	-	0.0	-	-	0.0
Pennsylvania	<b>443,947,924</b>	<b>4,216,243,954</b>	<b>0.4</b>	-	-	<b>0.0</b>	-	-	<b>0.0</b>
Rhode Island	31,572,960	313,199,694	1.1	-	-	0.0	-	-	0.0
South Carolina	225,821,692	2,229,908,860	-0.2	-	-	0.0	-	-	0.0
South Dakota	39,848,307	387,623,451	3.0	-	-	<b>0.0</b>	-	-	<b>0.0</b>
Tennessee	260,806,618	2,672,517,129	1.2	-	-	0.0	-	-	0.0
Texas	1,168,338,605	11,108,896,746	5.3	-	-	<b>0.0</b>	-	-	<b>0.0</b>
Utah	76,795,608	909,606,597	-1.9	-	-	0.0	-	-	0.0
Vermont	26,798,494	264,676,834	-1.2	-	-	<b>0.0</b>	-	-	<b>0.0</b>
Virginia	389,843,854	3,360,945,654	3.2	-	-	<b>0.0</b>	-	-	<b>0.0</b>
Washington	236,987,598	2,306,089,927	0.2	-	-	<b>0.0</b>	-	-	<b>0.0</b>
West Virginia	<b>25,787,792</b>	<b>622,790,011</b>	<b>-0.8</b>	-	-	<b>0.0</b>	-	-	<b>0.0</b>
Wisconsin	220,116,718	2,197,278,608	11.2	-	-	0.0	-	-	0.0
Wyoming	54,876,144	318,858,913	5.1	-	-	0.0	-	-	0.0
U.S. Totals (2)	11,783,182,951	114,830,778,025	1.5	-	-	0.0	-	-	0.0
Puerto Rico	<b>110,052,069</b>	<b>952,879,004</b>	<b>-15.6</b>	-	-	<b>0.0</b>	-	-	<b>0.0</b>
Grand Total (2)	11,893,235,020	115,783,657,029	1.3	-	-	0.0	-	-	0.0

(1) Exports and dealer transfers are excluded where possible. Cumulative figures include revisions of data for prior months. Volume includes both gasoline and gasohol.

(2) Percent change is from comparable period of prior year and includes only the States shown. Totals include only those States for which data are shown.

(3) FHWA estimates are in bold fonts. Upon receipt of the State's actual gallons, the State data will automatically be updated upon the next iteration of this report.









# TAX RATES ON MOTOR FUEL (1)

TABLE MF-121T

SHEET 1 OF 3

Created On: 02/10/2015

(CENTS PER GALLON)

2014 Reporting Period

STATE	GASOLINE		DIESEL		LIQUEFIED PETROLEUM GAS		GASOHOL (2)	
	RATE	EFFECTIVE DATE	RATE	EFFECTIVE DATE	RATE	EFFECTIVE DATE	RATE	EFFECTIVE DATE
Alabama *	18	10/02/95	19	10/01/95	-	-	18	10/02/95
Alaska	8	09/01/09	8	09/01/09	-	-	8	09/01/09
Arizona *	18	07/01/00	26	07/01/00	-	-	18	07/01/00
Arkansas *	21.5	07/01/01	22.5	07/01/01	16.5	04/01/91	21.5	07/01/01
California *	36	07/01/14	11	07/01/14	6	10/01/66	36	07/01/14
Colorado *	22	01/01/91	20.5	01/01/92	3	01/01/14	22	01/01/91
Connecticut *	25	07/01/04	54.9	07/01/13	-	-	25	01/01/05
Delaware *	23	01/01/95	22	01/01/95	22	01/01/95	23	01/01/95
District of Columbia	23.5	10/01/09	23.5	10/01/09	-	-	23.5	10/01/09
Florida *	17.1	01/01/14	17.1	01/01/14	-	01/01/65	17.1	01/01/14
Georgia	7.5	07/01/71	7.5	07/01/71	7.5	07/01/71	7.5	07/01/71
Hawaii *	17	07/01/07	17	07/01/07	5.2	07/01/04	16	07/01/91
Idaho *	25	01/01/96	25	01/01/96	18.1	01/01/96	25	07/01/09
Illinois *	19	01/01/90	21.5	01/01/90	19	01/01/90	19	01/01/90
Indiana *	18	01/01/03	16	01/01/97	-	-	18	01/01/03
Iowa *	21	07/01/08	22.5	01/01/89	20	01/01/89	19	01/01/89
Kansas *	24	07/01/03	26	07/01/03	23	07/01/03	24	07/01/03
Kentucky *	30.5	10/01/14	27.5	10/01/14	30.5	10/01/14	30.5	10/01/14
Louisiana	20	01/01/90	20	01/01/90	16	07/01/93	20	01/01/90
Maine *	30	07/01/11	31.2	07/01/11	-	-	23	08/01/99
Maryland	27	07/01/13	28	07/01/13	-	-	-	-
Massachusetts	24	07/30/13	24	07/30/13	23	07/01/14	24	07/30/13
Michigan	19	08/01/97	15	04/01/03	15	01/01/84	-	-
Minnesota *	28.5	07/01/12	28.5	07/01/12	21.35	07/01/12	28.5	07/01/12
Mississippi *	18.4	08/01/00	18.4	08/01/00	17	01/31/89	18.4	08/01/00
Missouri *	17	04/01/96	17	04/01/96	17	04/01/96	17	04/01/96
Montana *	27.75	07/01/94	28.5	07/01/94	5.18	01/01/98	27.75	07/01/09
Nebraska *	26.4	01/01/14	26.4	01/01/14	26.4	01/01/14	26.4	01/01/14
Nevada	24	10/02/92	27	10/02/92	22	07/01/97	24	10/02/92
New Hampshire *	19.625	12/01/00	19.625	12/01/00	-	-	18	12/01/00
New Jersey *	10.5	07/01/88	13.5	07/01/88	5.25	07/01/88	10.5	01/01/92
New Mexico *	17	07/01/95	21	07/01/04	12	01/01/02	17	07/01/95
New York *	26.45	01/01/14	24.65	01/01/14	8.05	01/01/02	26.45	01/01/14
North Carolina *	36.75	07/01/14	36.75	07/01/14	27.1	07/01/05	35.25	07/01/11
North Dakota *	23	07/01/05	23	07/01/05	23	07/01/05	23	07/01/05
Ohio *	28	07/01/05	28	07/01/05	28	07/01/05	28	07/01/05
Oklahoma *	17	05/27/87	14	05/27/87	17	05/27/87	17	05/27/87
Oregon *	30	01/01/11	30	01/01/11	23.1	01/01/11	30	01/01/11
Pennsylvania *	40.7	01/01/14	51	01/01/14	30.2	01/01/14	40.7	01/01/14
Rhode Island *	32	04/01/09	32	04/01/09	32	04/01/09	32	04/01/09
South Carolina	16	07/01/87	16	07/01/87	16	07/01/87	16	07/01/87
South Dakota *	22	04/01/99	22	04/01/99	20	04/01/99	8	07/01/09
Tennessee	20	07/01/89	17	04/01/90	14	07/01/89	20	07/01/89
Texas *	20	10/01/91	20	10/01/91	15	09/01/97	20	10/01/91
Utah *	24.5	05/01/97	24.5	05/01/97	24.5	05/01/97	24.5	05/01/97
Vermont *	19.2	05/01/13	31	07/01/13	-	-	-	-
Virginia *	11.1	07/01/13	20.2	07/01/13	11.1	07/01/13	11.1	07/01/13
Washington *	37.5	07/01/08	37.5	07/01/08	37.5	07/01/08	37.5	07/01/08
West Virginia *	35.7	01/01/14	35.7	01/01/14	21.2	01/01/14	35.7	01/01/14
Wisconsin *	30.9	04/01/06	30.9	04/01/06	22.6	04/01/06	30.9	04/01/06
Wyoming *	24	07/01/13	24	07/01/13	24	07/01/13	24	07/01/13
Puerto Rico	16	07/01/75	8	07/01/94	-	-	-	-
Mean	22.963		23.689		18.633		22.62	
Weighted Average	22.501		22.263		14.382		25.339	
Federal Tax	18.4	10/01/97	24.4	10/01/97	13.6	10/01/97	18.4	01/01/05

# TAX RATES ON MOTOR FUEL - FOOTNOTES

TABLE MF-121T

SHEET 2 OF 3

Created On: 02/10/2015

October 2014 Reporting Period

For States marked with an asterisk on table MF-121T - Sheet 1, see the notes below:	
Alabama -	The gasoline, gasohol, and diesel rates include a 2 cents per gallon inspection fee. Alabama-registered LPG vehicles pay an annual fee based on vehicle type in lieu of the volume tax.
Arizona -	The fuel tax on diesel remains at 18 cents per gallon for light and exempt vehicles, but is set at 27 cents per gallon if used to propel a truck with more than two axles or with a declared gross weight over 26,000 pounds.
Arkansas -	The gasoline, gasohol, and diesel rates include 0.4 cents per gallon Environmental Assurance Fee. Applicants for LPG user permits must pay a fee in lieu of the volume tax.
California -	LPG users may pay an annual fee in lieu of the volume tax.
Colorado -	Owners of LPG vehicles registered in the State must pay an annual fee in lieu of the volume tax.
Connecticut -	The tax is computed at 5% of the gross earnings from the first sale of a petroleum product in the State.
Delaware -	In addition to the fixed tax rates shown, there is a Hazardous Substance Cleanup Act (HSCA) Tax. HSCA is a 0.9 percent tax on all taxable gross receipts from the sale of petroleum or petroleum products.
Florida -	Tax rates are variable, adjusted annually. For gasoline and gasohol, in addition to the rates shown, there is a State-imposed State Comprehensive Enhanced Transportation System (SCETS) tax that varies by county. All counties levy the SCETS tax on gasoline, but only one levies less than the maximum rate. Natural gas-powered vehicles registered in the State will not pay any tax on alternative fuels from January 1, 2014 through January 1, 2019.
Hawaii -	Effective 01/01/02, alternative fuels pay an amount proportional to the diesel tax as follows: .29 for ethanol, .5 for bio-diesel, and .33 for LPG. An additional 1 cent is added to these amounts, and then rounded to the nearest 1 cent.
Idaho -	LPG users may pay an annual fee based on vehicle weight in lieu of volume tax.
Illinois -	Motor carriers pay an additional 6.3 cents per gallon on gasoline, 6.5 cents on diesel, and 5.9 cents on LPG.
Indiana -	Motor carriers pay an additional 11 cents per gallon. LPG vehicles pay an annual fee.
Iowa -	Effective 07/01/02, motor fuel tax rates will be adjusted annually based on the amounts of ethanol blended gasoline being sold and distributed annually.
Kansas -	LPG users may pay an annual fee based on mileage and gross vehicle weight in lieu of the volume tax.
Kentucky -	Tax rates are variable, adjusted quarterly. A 2 percent surtax is imposed on gasoline and 4.7 percent on special fuels for any vehicle with 3 or more axles. The gasoline, gasohol, and diesel rates include 1.4 cents per gallon Petroleum Environmental Assurance Fee.
Maine -	Rates are variable, adjusted every February based on past years Consumer Price Index. Rates are effective on the following July 1.
Minnesota -	There is a credit to the wholesaler of 15 cents per gallon of alcohol used to make gasohol.
Mississippi -	The gasoline, gasohol, and diesel rates include 0.4 cents per gallon dedicated to the Groundwater Protection Trust Fund.
Missouri -	LPG vehicles 18,000 pounds or less gross vehicle weight registered in the State pay an annual fee in lieu of the volume tax.
Montana -	LPG vehicles pay 7 cents per gallon to a licensed dealer. There is an alcohol distiller credit of 20 cents per gallon of alcohol produced in the State with State agriculture products, and used to make gasohol.
Nebraska -	Rates are variable, adjusted quarterly. The gasoline and gasohol include 0.6 cents per gallon and diesel rate includes 0.2 cents per gallon Petroleum Release Remedial Action Fee. Effective 01/01/02, new Nebraska ethanol production facilities may receive an ethanol production credit equal to 18 cents per gallon of ethanol used to fuel motor vehicles.
New Hampshire -	The gasoline, gasohol, and diesel rates include 1.5 cents per gallon Oil Discharge and Disposal Cleanup Fee. Alternative fuel vehicles pay twice the usual registration fee in lieu of the volume tax.
New Jersey -	In addition to the rates shown, there is a Petroleum Products Gross Receipts Tax. The tax is computed on a cents-per-gallon basis and is applicable to a wide variety of petroleum products.
New Mexico -	The gasoline, gasohol, and diesel rates include the Petroleum Products Loading Fee of \$150 per 8,000 gallons (1.875 cents per gallon). Owners of LPG-powered vehicles up to 54,000 pounds gross vehicle weight may pay an annual fee in lieu of the volume tax.
New York -	Rates are variable, adjusted annually. Rates include the Petroleum Business Tax of 17 cents per gallon. The gasoline rate includes a 0.5 mill (0.05 cents) per gallon Petroleum Testing Fee.
North Carolina -	Rates are variable, adjusted semiannually.
North Dakota -	A special excise tax of 2% is imposed on all sales of special fuel (diesel or LPG) that are exempted from the volume tax if the fuel is sold for use in the State. There is a producer credit of 40 cents per gallon of agriculturally derived alcohol produced in the State and used to make gasohol.
Ohio -	Commercial vehicles formerly subject to the highway use tax pay an additional 3 cents per gallon. Dealers are refunded 10 cents per gallon of each qualified fuel (ethanol or methanol) blended with unleaded gasoline.
Oklahoma -	Rates shown include 1 cent per gallon tax dedicated to the Petroleum Underground Tank Release Environmental Cleanup Indemnity Fund. When the Fund reaches specified balance, future tax revenues will be deposited in a highway fund. The gasoline, gasohol, and LPG rates include 0.08 cents for fuel inspection. LPG users may pay an annual fee in lieu of the volume tax.
Oregon -	The diesel and LPG rates shown are paid by users for vehicles not under the jurisdiction of Public Utility Commissioner. Vehicles under the jurisdiction of the Public Utilities Commissioner and paying motor-carrier fees are exempt from payment of the motor-fuel tax.
Pennsylvania -	The rates include the Oil Franchise Tax for Maintenance and Construction, a variable rate tax adjusted annually. LPG rate is based on the gasoline gallon equivalent.
Rhode Island -	Rates includes 1 cent per gallon tax for the Underground Storage Tank Financial Responsibility Fund.
South Dakota -	As of 7/1/2009, South Dakota taxes gasoline at 22 cents and ethyl alcohol at 8 cents.
Texas -	Owners of LPG vehicles registered in the State must pay an annual fee in lieu of the volume tax.
Utah -	LPG is tax exempt if user purchases annual exemption certificate.
Vermont -	Diesel vehicles 10,000 pounds and over pay 26 cents per gallon. LPG vehicles are subject to a registration fee 1.75 times the usual fee. The gasoline, gasohol, and diesel rates include 1 cents per gallon for the Petroleum Cleanup Fund.
Virginia -	Vehicles weighing 26,000 pounds or more having 3 or more axles pay an additional 3.5 cents per gallon.
Washington -	Owners of LPG vehicles pay an annual fee.
West Virginia -	Rates are variable, adjusted annually.
Wisconsin -	Rates are variable, adjusted annually.
Wyoming -	LPG is subject to sales tax. The gasoline, gasohol, and diesel rates include 1 cent for the Underground Storage Tank Corrective Action Account.

(1)	This table shows motor-fuel tax rates in effect as of January 1, and any subsequent changes that have occurred through the date shown in the title. Only taxes that are levied as a dollar amount per volume of motor fuel are included on sheet 1. Taxes that apply to all petroleum products without distinguishing motor fuel are omitted. Local option taxes are included only when they have been adopted uniformly Statewide.
(2)	The gasohol rates shown are for gasoline blended with 10 percent ethanol. NOTE: The States which have exemptions are: Hawaii 1 cent, Iowa 2 cents, Maine 6.5 cents, and Montana 4 cents.

## TAX RATES ON MOTOR FUEL

TABLE MF-121T

SHEET 3 OF 3

Created On: 02/10/2015

October 2014 Reporting Period

STATE	SALES TAX	
	PERCENT	REMARKS
Alabama	4.0	Applies to fuel not taxable under volume tax laws.
Arizona	5.0	Applies to fuel not taxed under the motor-fuel or fuel-use taxes. Liquefied petroleum gas sold, used, or stored in State is exempt.
Arkansas	4.5	Special fuel for municipal buses and gasoline are exempt.
California	6.0	Applies to sales price including Federal and State motor-fuel taxes.
Colorado	3.0	Applies to fuel taxable under volume tax laws.
Connecticut	5.0	A Petroleum Products Gross Earnings tax is applied to many petroleum products, in addition to the per gallon taxes shown on Sheet 1.
District of Columbia	5.8	Applies to fuel not taxable under volume tax laws.
Georgia	4.0	A 3-percent second motor fuel tax and a 1-cent sales tax apply to the sales price including Federal motor-fuel tax.
Hawaii	4.0	Applies to the sales price excluding Federal and State motor fuel taxes. Alcohol fuels are exempt.
Idaho	5.0	Fuels subject to the motor fuel volume tax are exempt.
Indiana	5.0	Applies to the sales price excluding Federal and State motor fuel taxes.
Iowa	5.0	Applies to fuel not taxable under fuel tax laws, including those fuels taxable, then subject to refund.
Kansas	4.9	Applies to fuels not taxable under the volume tax laws.
Kentucky	6.0	Applies to sales price, exclusive of Federal tax, of fuels not taxable under the volume tax laws.
Maine	6.0	Applies to motor fuel not taxed at the maximum rate for highway use under the volume tax laws.
Maryland	6.0	Applies to fuels not taxable under motor fuel tax laws, unless exempt from the sales and use tax by statute.
Massachusetts	5.0	Applies to fuels not taxable under the volume tax laws.
Michigan	6.0	Applies to sales price including Federal volume tax, except when used in a passenger vehicle with capacity of 10 or more, for-hire, over regularly scheduled routes in the State.
Minnesota	6.0	Applies to fuels not taxable under the volume tax laws.
Nebraska	5.0	Gasoline is exempt. Diesel and alternative fuels subject to the volume tax are exempt.
New Mexico	5.0	Applies to fuels not taxable under the volume tax laws. Ethanol blends deductible under the gasoline tax laws are exempt.
New York	4.0	Applies only to the first \$2 of the price of a gallon of motor fuel. Counties have the option to use this cents-per-gallon method, or continue using their local percentage rates in their calculations.
North Dakota	6.0	Applies to fuels not taxable under the volume tax laws.
Ohio	5.0	Applies to fuels not taxable under the volume tax laws.
Oklahoma	4.5	Applies to fuels not taxable under the volume tax laws.
Pennsylvania	6.0	Applies to fuels not taxable under the volume tax laws.
South Carolina	5.0	Applies to sales price of aviation gasoline only.
South Dakota	4.0	Applies to fuels not taxable under the volume tax laws.
Tennessee	6.0	Gasoline on which the volume tax has been paid and not refunded, and motor fuel subject to the fuel-use tax are exempt. Sales tax rate on aviation is 4.5 percent. LPG users without permits must pay in advance at the beginning of the fiscal year, others pay quarterly. Fee is based on vehicle weight and fuel efficiency.
Texas	6.3	Applies to fuels not taxed or exempted under other laws.
Utah	4.9	Applies to fuels not taxable under the volume tax laws.
Washington	6.5	Applies to fuels not taxable under the volume tax laws. Certain providers of public transportation of handicapped persons are exempt.
Wisconsin	5.0	Applies to fuels not taxable under the volume tax laws.
Wyoming	4.0	Applies to sales price of LPG. Gasoline and diesel subject to volume tax are exempt.

**MOTOR FUEL TAX RATES FOR SELECTED COUNTRIES (1)**

**October 2014 Reporting Period**

**Created On: 02/10/2015**

(CENTS PER GALLON)

COUNTRY	GASOLINE	DIESEL
Belgium	414	314
France	409	311
Germany	429	327
Italy	497	434
Japan	222	143
Netherlands	506	347
United Kingdom	481	486
United States(2)	41	47

(1) Source for foreign rates is data collected by the U.S. Department of Energy from various sources. Rates were converted to U.S. currency using current exchange rates.

(2) Includes the weighted average of State taxes as shown on Table MF-121T plus the Federal Tax.

