



American Trucking Associations

THE STATE LAWS NEWSLETTER

Written & edited by Robert C. Pitcher

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This week's **State Laws Newsletter** consists entirely of our quarterly compilation of state and provincial motor fuel tax rates.

As an introduction, some indication of what taxes are represented here is in order. As nearly as possible, the rates here include all the taxes imposed on fuel at the state and provincial level: motor fuel taxes, sales taxes, gross receipts taxes and petroleum business taxes imposed at the supplier level, and environmental clean-up fees that are levied continuously. Local taxes are included only if a state has a uniform county tax in all its counties. Where a state or province that imposes a sales tax on fuel, or another tax with a variable rate, periodically sets a rate for International Fuel Tax Agreement reporting, that rate is shown. The notes on the right-hand side of the table provide more details.

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**STATE AND PROVINCIAL MOTOR FUEL TAX RATES
FOR HEAVY VEHICLES
October 1, 2009**

<u>State</u>	<u>Tax Rate in ¢/Gallon</u>		<u>Notes</u>
	<u>Gasoline</u>	<u>Diesel</u>	
Alabama	16	19	
Alaska	8	8	
Arizona	21	27	[includes 1¢ clean-up fee, paid at pump only; [1¢ credit on D available by application
Arkansas	21.8	22.8	[includes 0.3¢ clean-up fee paid at pump only
California	43.559	43.7	[includes 8.25% sales tax
Colorado	22	20.5	
Connecticut	41.6	45.1	[incl. 7% wholesale tax, G only, currently 16.6¢
Delaware	23	22	
District of Columbia	23.5	23.5	
Florida	21.17	31.87	[incl. 6% sales tax, unif. local tax, clean-up fees
Georgia	13.4	13.3	[incl. 4% sales tax
Hawaii	16.12	16.12	[includes 0.12 clean-up fee; D plus 4% sales tax [added at pump
Idaho	25	25	
Illinois	38.4	44.5	[includes 6.25% sales tax paid on report; 1.1¢ clean- [up fee paid at pump only
Indiana	29	27	[D includes 11¢ surtax, paid on report only; [G 15¢ at pump but 16¢ on report, plus surtax
Iowa	22	23.5	[includes 1¢ clean-up fee, paid at pump only
Kansas	25	27	[includes 1¢ clean-up fee, paid at pump only
Kentucky	27.1	29	[includes 3.3¢ surcharge on G, 8.8¢ on D, [paid on report only; includes 1.4¢ tank fee, [paid at pump only
Louisiana	20	20	
Maine	30.48	31.22	[includes 0.98¢ G and 0.52¢ D clean-up fees, paid [at pump only
Maryland	23.5	24.25	
Massachusetts	21	21	
Michigan	34.125	30.475	[includes 6% sales tax paid on report and 0.875¢ [clean-up fee paid at pump only
Minnesota	27.1	27.1	
Mississippi	18.4	18.4	[includes 0.4¢ clean-up fee paid at pump only
Missouri	17	17	
Montana	27.75	28.5	[includes 0.75¢ clean-up fee paid at pump only
Nebraska	27.3	26.4	[includes clean-up fees, 0.9¢ G, 0.3¢ D, paid at pump only
Nevada	23.81	27.81	[includes 0.75¢ inspection fee, paid at pump [only, and clean-up fee
New Hampshire	19.625	19.625	[includes 1.625¢ in clean-up fees paid at pump only
New Jersey	14.5	17.5	[includes petroleum tax
New Mexico	18	22	[includes 1¢ load fee paid at pump only
New York	41.05	39.25	[includes 8¢ sales tax, and petroleum tax, paid on report; [clean-up fees of 0.35¢ G and 0.3¢ D, paid at pump only



<u>State</u>	<u>Gasoline</u>	<u>Tax Rate in ¢/Gallon</u>		<u>Notes</u>
		<u>Diesel</u>		
North Carolina	29.9	29.9		
North Dakota	23	23		
Ohio	28	28		
Oklahoma	16	13		
Oregon	24	0	[D taxed through weight-distance tax	
Pennsylvania	31.2	38.1	[includes petroleum tax	
Rhode Island	32	32		
South Carolina	16.75	16.75	[includes 0.75¢ clean-up fees paid at pump only	
South Dakota	24	24	[includes 2¢ distributor tax, paid at pump only	
Tennessee	21.4	18.4	[incl. 0.4¢ clean-up fee and G 1¢ inspection fee, [at pump only	
Texas	20	20		
Utah	24.5	24.5		
Vermont	20	29	[includes clean-up fee	
Virginia	21.6	21.6	[includes 3.5¢ surtax, paid on report only; [0.6¢ clean-up fee paid at pump only	
Washington	37.5	37.5		
West Virginia	32.2	32.2	[includes 5% sales tax	
Wisconsin	32.9	32.9	[includes clean-up fee	
Wyoming	14	14	[includes clean-up fee, paid at pump only	
U. S.	18.4	24.4	[includes Underground Storage Tank tax	

G : gasoline D : diesel, special fuels

CANADA

<u>Province</u>	<u>Fuel Tax Rate in ¢CN/Liter</u>		
	<u>Gasoline</u>	<u>Diesel</u>	
Alberta	9	9	
British Columbia	18.01	19.04	[includes a “carbon tax” component
Manitoba	11.5	11.5	
New Brunswick	10.7	16.9	[prov. sales tax add’l, paid at pump only
Newfoundland	16.5	16.5	[prov. sales tax add’l, paid at pump only
Nova Scotia	15.5	15.4	[prov. sales tax add’l, paid at pump only
Ontario	14.7	14.3	
Prince Edward Island	15.7	19.9	[composite qtrly rate; rate at pump can [change monthly
Quebec	15.2	16.2	[prov. sales tax add’l, paid at pump only
Saskatchewan	15	15	
Northwest Territories	10.7	9.1	
Yukon Territory	6.2	7.2	

This chart was compiled by the American Trucking Associations. It represents the total state or provincial fuel tax paid by motor carriers in each jurisdiction as of October 1, 2009. Local taxes are not included, except where they are uniform statewide. “Paid at pump only” refers to amounts not included in fuel use taxes paid through IFTA. “Paid on report” or “paid on report only” refers to amounts included in IFTA fuel use taxes.