

12/5/2008

Motor Fuel - Total State Taxes
Sorted by State Gasoline Excise Tax
(Does not include other miscellaneous fees and taxes such as sales tax, local tax, etc.)
10/01/2008

Rank by Total Gasoline Tax	State	Gasoline	Diesel		Gasohol		Gasoline Price Per Gallon	
		State Excise Taxes (Cents/gal)	State Excise Taxes (Cents/gal)	Rank	State Excise Taxes (Cents/gal)	Rank	Average Price 12/5/2008	Rank
1	Washington	37.5	37.5	2	37.5	1	\$1.90	11
2	Wisconsin	30.9	30.9	3	30.9	2	\$1.78	22
3	Rhode Island	30.0	30.0	4	30	3	\$1.84	14
4	North Carolina	29.9	29.9	5	29.9	4	\$1.76	24
5	Maine	28.4	29.6	6	28.4	5	\$1.94	5
6	Ohio	28.0	28.0	7	28	6	\$1.67	42
7	Montana	27	27	8	27	7	\$1.73	29
8	Nebraska	26	26	9	26	8	\$1.75	25
9	Minnesota	25.5	25.5	11	25.5	9	\$1.70	36
10	Connecticut	25	43.4	1	25	10	\$1.94	5
10	Idaho	25.0	25.0	12	25	10	\$1.75	25
12	Utah	24.5	24.5	13	24.5	12	\$1.68	38
13	Kansas	24.0	26.0	9	24	13	\$1.63	49
13	Oregon	24.0	24	15	24	13	\$1.87	13
15	Maryland	23.5	24.3	14	23.5	15	\$1.78	22
16	Delaware	23.0	22.0	20	23	16	\$1.73	29
16	Nevada	23	23	16	23	16	\$1.92	7
16	North Dakota	23.0	23.0	16	23	16	\$1.84	14
19	Colorado	22.0	20.5	24	22	19	\$1.72	32
19	South Dakota	22.0	22.0	20	20	24	\$1.81	20
21	Arkansas	21.5	22.5	18	21.5	20	\$1.64	47
22	Kentucky	21.1	18.1	31	21.1	21	\$1.67	42
23	Iowa	21.0	22.5	18	19	29	\$1.73	29
23	Massachusetts	21	21	23	21	22	\$1.82	19
25	West Virginia	20.5	20.4	25	20.5	23	\$1.91	10
26	District of Columbia	20.0	20.0	26	20	24	\$1.95	4
26	Louisiana	20.0	20.0	26	20	24	\$1.75	25
26	Tennessee	20	18	32	20	24	\$1.64	47
26	Texas	20.0	20.0	26	20	24	\$1.68	38
30	Illinois	19.0	21.5	22	19	29	\$1.75	25
30	Michigan	19.0	15	43	19	29	\$1.67	42
30	Vermont	19.0	19.0	29	19	29	\$1.92	7
33	Arizona	18.0	18.0	32	18	33	\$1.83	16
33	California	18	18.0	32	18	33	\$1.88	12
33	Indiana	18.0	16	40	18	33	\$1.66	45
33	Mississippi	18	18	32	18	33	\$1.68	38
33	New Hampshire	18	18	32	18	33	\$1.79	21
38	Virginia	17.5	17.5	38	17.5	38	\$1.69	37
39	Missouri	17	17	39	17	39	\$1.57	51
39	New Mexico	17.0	18.0	32	17	39	\$1.83	16
41	Alabama	16	19	29	16	41	\$1.71	33
41	Hawaii	16	16	40	16	41	\$2.61	2
41	Oklahoma	16.0	13.0	45	16	41	\$1.63	49

41	South Carolina	16	16	40	16	41	\$1.66	45
45	Wyoming	13.0	13.0	45	13	45	\$1.68	38
46	Pennsylvania	12	12	47	12	46	\$1.92	7
47	New Jersey	10.2	13.5	44	10.2	47	\$1.71	33
48	New York	8	8	48	8	48	\$2.13	3
49	Georgia	7.5	7.5	49	7.5	49	\$1.71	33
50	Florida	4	4.0	50	4	50	\$1.83	16
51	Alaska	0.0	0.0	51	0	51	\$2.76	1

Source: - Fuel tax data from American Petroleum Institute as of October 1, 2008

- Fuel price data (for regular gasoline) from AAA (www.fuelgaugereport.com) as of December 5, 2008

Notes: - Iowa's tax rate includes 1 cent per gallon underground storage tank fee

- Border states are in **bold red** font.

- In Alaska, Per SB 4002 passed 8/08 during a special session, the state motor fuel excise tax of 8 cpg is suspended from 9/1/08 until 8/31/09.

- Federal fuel tax is not included in analysis but is 18.4 cents per gallon for gasoline/gasohol and 24.4 cents per gallon for diesel

- Price of fuel used for fuel tax calculations in states with sales tax may not correspond to price of fuel shown on this sheet.