

Explanatory Notes

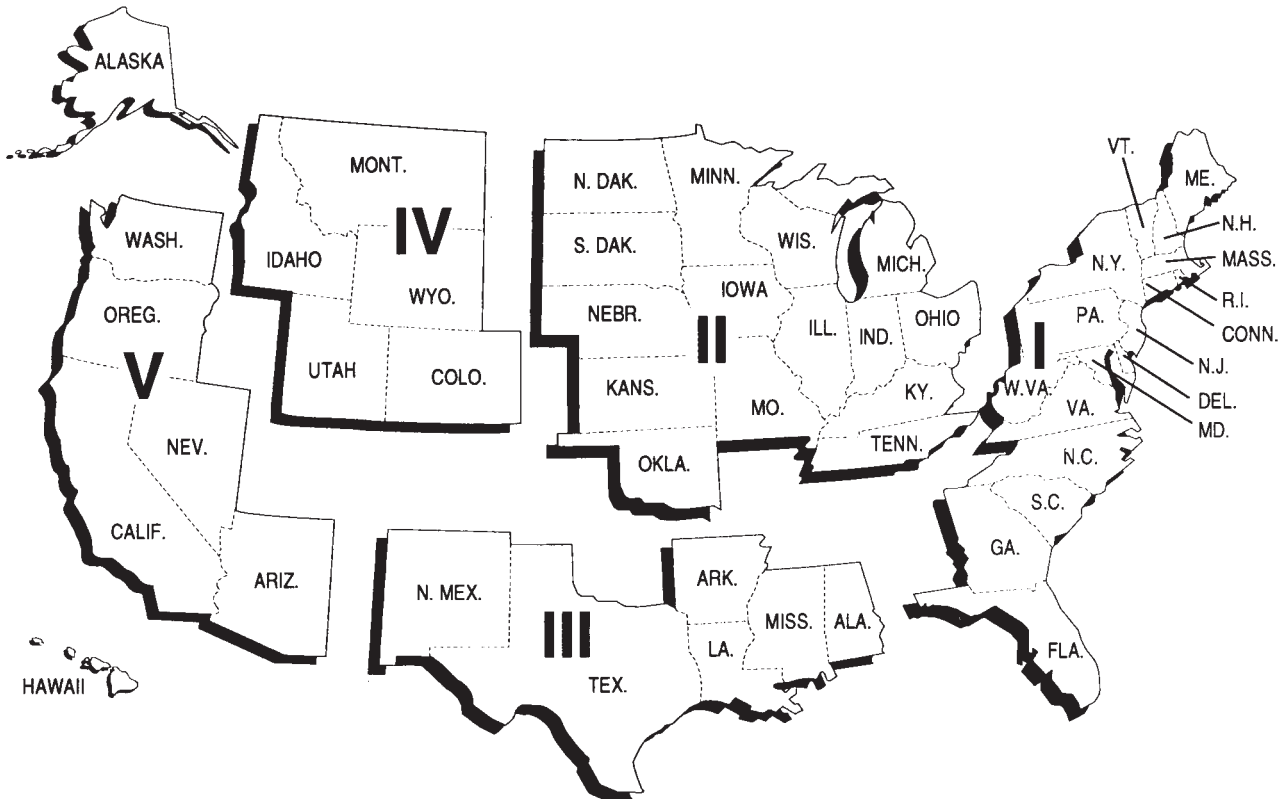
The Explanatory Notes contain descriptions of the survey forms, sampling frames, sample design, sampling variability, imputation and estimation, and other technical information concerning the surveys. You may obtain a complete set of the Explanatory Notes for the *Petroleum Marketing Monthly* through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

1) The EIA website at <http://www.eia.doe.gov>.

Once you are in the EIA Website, click on "Petroleum," then click on "Publications" and then scroll down and click on *Petroleum Marketing Annual*. Scroll down to the "Previous" and click on "historical," then click on "2003" and scroll down to the "Explanatory Notes" PDF file at the end.

2) The National Energy Information Center on (202) 586-8800 or infoctr@eia.doe.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	13.20	Mississippi ⁴	18.40	18.40	18.40
Average State Tax	20.63	21.08	20.50	Missouri ⁴	17.00	17.00	17.00
				Montana ⁴	27.00	27.75	27.00
Alabama ⁴	18.00	19.00	18.00	Nebraska	24.80	24.80	24.80
Alaska	8.00	8.00	8.00	Nevada ⁴	23.00	27.00	23.00
Arizona	18.00	18.00	18.00	New Hampshire	19.50	19.50	19.50
Arkansas	21.50	22.50	21.50	New Jersey ³	10.50	13.50	10.50
California ^{3,4}	18.00	18.00	18.00	New Mexico	18.90	19.90	18.90
Colorado	22.00	20.50	22.00	New York ^{3,4}	22.60	20.85	22.60
Connecticut ³	25.00	26.00	24.00	North Carolina	24.60	24.60	24.60
Delaware	23.00	22.00	23.00	North Dakota	21.00	21.00	21.00
District of Columbia	20.00	20.00	20.00	Ohio	26.00	26.00	26.00
Florida ⁴	14.30	27.00	14.30	Oklahoma	17.00	14.00	17.00
Georgia ^{3,4}	7.50	7.50	7.50	Oregon ⁴	24.00	24.00	24.00
Hawaii ^{3,4}	16.00	16.00	16.00	Pennsylvania	26.20	31.20	26.20
Idaho	25.00	25.00	22.50	Rhode Island	30.00	30.00	30.00
Illinois ^{3,4}	19.00	21.50	19.00	South Carolina ⁴	16.00	16.00	16.00
Indiana ³	18.00	16.00	18.00	South Dakota	22.00	22.00	20.00
Iowa ³	20.50	22.50	19.00	Tennessee	21.00	18.00	21.00
Kansas	24.00	26.00	24.00	Texas	20.00	20.00	20.00
Kentucky	17.40	14.40	17.40	Utah	24.50	24.50	24.50
Louisiana	20.00	20.00	20.00	Vermont	20.00	26.00	20.00
Maine	25.20	26.30	25.20	Virginia ³	17.50	16.00	17.50
Maryland	23.50	24.25	23.50	Washington ⁴	28.00	28.00	28.00
Massachusetts	21.00	21.00	21.00	West Virginia	25.35	25.35	25.35
Michigan ³	19.00	15.00	19.00	Wisconsin	29.10	29.10	29.10
Minnesota	20.00	20.00	20.00	Wyoming	14.00	14.00	14.00

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 effective July 1, 2004.

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 13.2 cents on January 1, 2003.

³ Additional State taxes are levied as follows: California: 7.25 percent sales tax; Connecticut: 5 percent gross earnings tax; Georgia: 3 percent Second Motor Fuel Tax and 1 percent sales and use 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: 6 percent sales tax (suspended for the period between July 1, 2000 and September 15, 2000); Iowa: 1 cent per gallon Environmental Protection Charge; Michigan: 6 percent sales tax; New Jersey: gross receipts tax of 4 cents per gallon for on-highway use fuels; New York: 4.25 percent State sales tax in addition to Local sales taxes; Virginia: 2 percent sales tax in areas where mass transit systems exist.

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 average of 13.2 cents to the gasoline State tax. In Hawaii, LOTS are as follows: Honolulu: 16.5 cents per gallon; Maui: 18.0 cents per gallon; Hawaii: 8.8 cents per gallon; Kauai: 13.0 cents per gallon. In Nevada, additional county taxes on gasoline range from 5 to 10 cents per gallon.