

MOTOR-FUEL TAX PROVISIONS ON INTERSTATE MOTOR CARRIERS 1/

BASED ON INFORMATION OBTAINED FROM STATE
AND IFTA AUTHORITIES AND ON THE LAWS OF THE STATES

TABLE MF-104
STATUS AS OF JANUARY 1, 2001

STATE	TAX RATE 2/ (CENTS PER GALLON)			COLLECTION AGENCY	REMARKS
	GASOLINE	DIESEL	LPG		
Alabama	16	17	-	Department of Revenue Motor Vehicle Division	In addition, Alabama charges a 2 cent per gallon inspection fee on gasoline, diesel, and gasohol.
Alaska	-	-	-	-	Due to its unique geographical position, Alaska is not an IFTA jurisdiction.
Arizona	-	27	-	Department of Transportation,	-
Arkansas	18.5	18.5	16.5	Department of Finance and Administration, Motor Fuel Tax Section	In addition, Arkansas charges a .02 cent per gallon Environmental Assurance Fee on gasoline, diesel, and gasohol.
California	-	27.1	6	Board of Equalization	IFTA tax rates include a sales tax equivalent amount (which includes local sales taxes).
Colorado	22	20.5	20.5	Department of Revenue	Environmental Response Surcharge Fee collected on motor fuel at .9375 cents per gallon
Connecticut	36	18	-	Department of Revenue Services	-
Delaware	23	22	22	Department of Transportation, Motor Fuel Tax Administration	-
Dist. of Col.	-	-	-	Department of Finance and Revenue	Non-IFTA tax rates on gasoline, diesel and LPG are 20 cents per gallon.
Florida	15.67	27.97	-	Department of Highway Safety and Motor Vehicles	These rates include a 2.07 cents per gallon State Pollutants Tax. Liquefied petroleum gas is subject to the State general sales tax.
Georgia	10.46	10.46	10.46	Revenue Department, Motor Fuel Tax Unit	These rates include a second level tax (sales tax) calculated at 3 percent of the average quarterly retail price.
Hawaii	-	-	-	-	Due to its unique geographical position, Hawaii has no IFTA interaction.
Idaho	-	25	18.1	Tax Commission	-
Illinois	24.6	27.4	25.1	Department of Revenue	IFTA tax rates are higher, but the difference is refunded upon use of the fuel in-state.
Indiana	16	16	16	Department of Revenue, Special Tax Division, Motor Carrier Services Section	Motor carriers pay an additional 11¢ per gallon surcharge.
Iowa	20	22.5	20	Department of Transportation	-
Kansas	20	22	19	Department of Revenue, Customer Relations, Motor Carrier Segment	-
Kentucky	15	12	15	Transportation Cabinet, Department of Vehicle Regulation	An additional 2 percent surtax (currently 2.2 cents) on gasoline and a 4.7 percent surtax (currently 5.2 cents) on special fuels are imposed on vehicles with three or more axles. An additional 2.85 cents per mile applies to vehicles with a combined licensed weight over 59,999 lbs.
Louisiana	20	20	16	Department of Revenue, Excise Tax Division	-
Maine	-	23	21	Commercial Vehicle Center	-
Maryland	23.5	24.25	23.5	Comptroller, Motor Fuel Tax Division	-
Massachusetts	21	21	13.4	Massachusetts Department of Revenue	-
Michigan	-	15	-	Department of Treasury, Motor Fuel Tax Division	Nine cents is collected at the pump from licensed IFTA and Michigan vehicles. Unlicensed carriers and other non-carrier vehicles are charged 15 cents on diesel fuel. There is also a 12 cent per gallon surtax to be collected on the IFTA tax return and a 6 cents per gallon surtax collected on the intrastate tax return.
Minnesota	20	20	15	Department of Public Safety	-
Mississippi	18	18	17	State Tax Commission	In addition, Mississippi charges a 0.4 cent per gallon dedicated to the Groundwater Protection Trust Fund on gasoline, diesel, and gasohol. Not collected on IFTA return.
Missouri	17	17	17	Highway Reciprocity Commission	-

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	GASOLINE	DIESEL	LPG		
Montana	27	27.75	5.18	Department of Transportation	Liquefied petroleum gas is taxed at the retail dealer level.
Nebraska	23.9	23.9	23.9	Department of Motor Vehicles	-
Nevada	-	27	22	Department of Motor Vehicles and Public Safety	These rates do not include Nevada's .75 cent per gallon Petroleum Discharge Fee.
New Hampshire	-	18	-	Department of Safety	In addition, New Hampshire charges a 1.5 cent per gallon Oil Discharge and Disposal Cleanup Fee on gasoline, diesel, and gasohol.
New Jersey	14.5	17.5	9.25	Division of Motor Vehicles	These rates include the New Jersey Petroleum Products Receipt Tax.
New Mexico	18.5	19.5	6	Taxation and Revenue Dept.	In addition, New Mexico charges a Petroleum Products Loading Fee of \$150 per 8,000 gallons.
New York	32.1	31.25	18.1	Department of Taxation and Finance	The rate shown is a composite of the regular motor fuel gallonage tax, the petroleum business tax (except for LPG), plus the motor carrier road tax of 7 percent of the average retail sales price.
North Carolina	24.3	24.3	24.3	Department of Revenue	-
North Dakota	21	21	21	Commissioner, Department of Transportation	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.
Ohio	25	25	25	Department of Taxation	Tax paid on the difference between the fuel purchased in Ohio and consumed in Ohio for the excise tax equal to the motor vehicle fuel tax rate. A surtax of 3 cents per gallon is paid on all gallonage consumed in Ohio.
Oklahoma	16	13	16	Tax Commission	In addition, Oklahoma charges a 1 cent per gallon tax dedicated to the Petroleum Underground Tank Release Environmental Cleanup Indemnity Fund.
Oregon	-	-	-	Department of Transportation	Vehicles under the jurisdiction of the Public Utilities Commissioner and paying motor-carrier weight-distance taxes are exempt from payment of the motor fuel tax. The State offers IFTA services to its "Home-State" motor carriers.
Pennsylvania	26	30.9	19	Department of Revenue, Bureau of Motor Fuel Taxes	Fuels other than gasoline, gasohol, diesel, kerosene, aviation gasoline, and jet fuel are considered alternative fuels and are taxed on a BTU equivalent basis to gasoline at 114,000 BTU's per gallon.
Rhode Island	28	28	28	Department of Administration, Division of Taxation	In addition, Rhode Island charges a 1 cent per gallon tax for the Underground Storage Financial Responsibility Fund.
South Carolina	16	16	16	Department of Public Safety	-
South Dakota	22	22	20	Department of Revenue	All vehicles not powered by gasoline
Tennessee	20	17	14	Department of Revenue	-
Texas	20	20	15	Comptroller of Public Accounts	-
Utah	24.5	24.5	24.5	Tax Commission	The gallonage tax is not required if the user has purchased an exemption certificate.
Vermont	20	26	-	Department of Motor Vehicles, Commercial Vehicle Operations	LPG vehicles are subject to a registration fee 1.75 times the usual fee.
Virginia	16	16	16	Department of Motor Vehicles	Motor carriers pay an additional surtax of 3.5¢ per gallon.
Washington	23	23	See remarks	Department of Licensing, Prorate and Fuel Tax Services	Use of liquefied petroleum gases is subject to an annual fee or a trip permit.
West Virginia	25.35	25.35	25.35	Department of Tax and Revenue	-
Wisconsin	29.4	29.4	19.3	Department of Transportation	Gas and diesel includes a 3 cent per gallon petroleum storage tank assessment.
Wyoming	14	14	See remarks	Department of Transportation	In addition, Wyoming charges 1 cent per gallon Underground Storage Corrective Action Account fee on gasoline, diesel, and gasohol. Liquefied petroleum gas is subject to the State general sales tax.

1/ The rates shown here are IFTA rates, which do not include motor fuel inspection or environmental fees, and local taxes applied Statewide, which are included in the other tables in this series and in tables such as the MF-121T. See Tables MF-101 and MF-102 for provisions governing the taxation of gasoline and special fuels.

2/ Rates shown are as of January 1, 2001. See Table MF-121T for more detail on the motor fuel gallonage taxes and sales taxes applicable to motor fuel.