

Table 3.22 Federal and State Motor Fuel Taxes, January 1, 2016¹

Cents per gallon

| | | Gasoline | | | Diesel | | |
|----------------|--|--------------|--------------|--------------|--------------|--------------|--------------|
| | | Excise | LUST Fee | Total | Excise | LUST Fee | Total |
| Federal | | 0.183 | 0.001 | 0.184 | 0.243 | 0.001 | 0.244 |

| Rank | State/Fed | Gasoline | | | | Diesel | | | |
|---------|-----------------------------|-----------|---------------------------------|--------------------------|-----------------|-----------|---------------------------------|--------------------------|-----------------|
| (by MG) | | State tax | Other taxes & Fees ² | Total State ³ | State & Federal | State tax | Other taxes & Fees ² | Total State ³ | State & Federal |
| | Average state tax | 0.230 | 0.040 | 0.265 | 0.449 | 0.240 | 0.039 | 0.274 | 0.518 |
| 1 | Pennsylvania | 0.503 | 0.011 | 0.514 | 0.698 | 0.640 | 0.011 | 0.651 | 0.895 |
| 2 | Washington ⁴ | 0.445 | 0.001 | 0.446 | 0.630 | 0.445 | 0.001 | 0.446 | 0.690 |
| 3 | North Carolina | 0.350 | 0.003 | 0.353 | 0.537 | 0.350 | 0.003 | 0.353 | 0.597 |
| 4 | Rhode Island | 0.330 | 0.011 | 0.341 | 0.525 | 0.330 | 0.011 | 0.341 | 0.585 |
| 5 | Idaho | 0.320 | 0.010 | 0.330 | 0.514 | 0.320 | 0.010 | 0.330 | 0.574 |
| 6 | Wisconsin | 0.309 | 0.020 | 0.329 | 0.513 | 0.309 | 0.020 | 0.329 | 0.573 |
| 7 | Iowa | 0.308 | 0.010 | 0.318 | 0.502 | 0.325 | 0.010 | 0.335 | 0.579 |
| 8 | California ⁴ | 0.300 | 0.072 | 0.372 | 0.556 | 0.130 | 0.247 | 0.377 | 0.621 |
| 8 | Maine | 0.300 | 0.014 | 0.314 | 0.498 | 0.312 | 0.007 | 0.319 | 0.563 |
| 8 | Oregon ⁴ | 0.300 | | 0.300 | 0.484 | 0.300 | | 0.300 | 0.544 |
| 11 | Utah | 0.294 | 0.007 | 0.301 | 0.485 | 0.294 | 0.007 | 0.301 | 0.545 |
| 12 | Minnesota | 0.285 | 0.021 | 0.306 | 0.490 | 0.285 | 0.021 | 0.306 | 0.550 |
| 13 | Ohio | 0.280 | | 0.280 | 0.464 | 0.280 | | 0.280 | 0.524 |
| 13 | South Dakota | 0.280 | 0.020 | 0.300 | 0.484 | 0.280 | 0.020 | 0.300 | 0.544 |
| 15 | Montana ⁴ | 0.270 | 0.008 | 0.278 | 0.462 | 0.278 | 0.008 | 0.285 | 0.529 |
| 16 | Nebraska | 0.268 | 0.009 | 0.277 | 0.461 | 0.268 | 0.003 | 0.271 | 0.515 |
| 17 | Georgia ⁴ | 0.260 | 0.005 | 0.265 | 0.449 | 0.290 | 0.005 | 0.295 | 0.539 |
| 18 | Connecticut | 0.250 | | 0.250 | 0.434 | 0.503 | | 0.503 | 0.747 |
| 19 | Kentucky | 0.246 | 0.014 | 0.260 | 0.444 | 0.216 | 0.014 | 0.230 | 0.474 |
| 19 | Maryland | 0.246 | 0.082 | 0.328 | 0.512 | 0.254 | 0.082 | 0.335 | 0.579 |
| 21 | Kansas | 0.240 | 0.010 | 0.250 | 0.434 | 0.260 | 0.010 | 0.270 | 0.514 |
| 21 | Massachusetts | 0.240 | 0.027 | 0.267 | 0.451 | 0.240 | 0.027 | 0.267 | 0.511 |
| 23 | Delaware | 0.235 | | 0.235 | 0.419 | 0.235 | | 0.235 | 0.479 |
| 24 | DC | 0.230 | | 0.230 | 0.414 | 0.220 | | 0.220 | 0.464 |
| 24 | Nevada ⁴ | 0.230 | 0.008 | 0.238 | 0.422 | 0.270 | 0.008 | 0.278 | 0.522 |
| 24 | North Dakota | 0.230 | 0.000 | 0.230 | 0.414 | 0.230 | 0.000 | 0.230 | 0.474 |
| 24 | Wyoming | 0.230 | 0.010 | 0.240 | 0.424 | 0.230 | 0.010 | 0.240 | 0.484 |
| 28 | New Hampshire | 0.222 | 0.016 | 0.238 | 0.422 | 0.222 | 0.016 | 0.238 | 0.482 |
| 29 | Colorado | 0.220 | 0.013 | 0.233 | 0.417 | 0.205 | 0.013 | 0.218 | 0.462 |
| 30 | Arkansas | 0.215 | 0.003 | 0.218 | 0.402 | 0.225 | 0.003 | 0.228 | 0.472 |
| 31 | West Virginia | 0.205 | 0.127 | 0.332 | 0.516 | 0.205 | 0.127 | 0.332 | 0.576 |
| 32 | Louisiana | 0.200 | 0.009 | 0.209 | 0.393 | 0.200 | 0.009 | 0.209 | 0.453 |
| 32 | Tennessee | 0.200 | 0.014 | 0.214 | 0.398 | 0.170 | 0.014 | 0.184 | 0.428 |
| 32 | Texas | 0.200 | | 0.200 | 0.384 | 0.200 | | 0.200 | 0.444 |
| 35 | Illinois ⁴ | 0.190 | 0.141 | 0.331 | 0.515 | 0.215 | 0.141 | 0.356 | 0.600 |
| 35 | Michigan | 0.190 | 0.119 | 0.309 | 0.493 | 0.150 | 0.155 | 0.305 | 0.549 |
| 37 | Arizona | 0.180 | 0.010 | 0.190 | 0.374 | 0.180 | 0.010 | 0.190 | 0.434 |
| 37 | Indiana | 0.180 | 0.110 | 0.290 | 0.474 | 0.160 | 0.010 | 0.170 | 0.414 |
| 37 | Mississippi ⁴ | 0.180 | 0.004 | 0.184 | 0.368 | 0.180 | 0.004 | 0.184 | 0.428 |
| 40 | Missouri ⁴ | 0.170 | 0.003 | 0.173 | 0.357 | 0.170 | 0.003 | 0.173 | 0.417 |
| 40 | New Mexico | 0.170 | 0.019 | 0.189 | 0.373 | 0.210 | 0.019 | 0.229 | 0.473 |
| 42 | Virginia | 0.162 | 0.006 | 0.168 | 0.352 | 0.202 | 0.006 | 0.208 | 0.452 |
| 43 | Alabama ⁴ | 0.160 | 0.030 | 0.190 | 0.374 | 0.190 | 0.018 | 0.208 | 0.452 |
| 43 | Hawaii ⁹ | 0.160 | 0.025 | 0.185 | 0.369 | 0.160 | 0.025 | 0.185 | 0.429 |
| 43 | Oklahoma | 0.160 | 0.010 | 0.170 | 0.354 | 0.130 | 0.010 | 0.140 | 0.384 |
| 43 | South Carolina ⁴ | 0.160 | 0.008 | 0.168 | 0.352 | 0.160 | 0.008 | 0.168 | 0.412 |
| 47 | Vermont | 0.121 | 0.184 | 0.305 | 0.489 | 0.280 | 0.040 | 0.320 | 0.564 |
| 48 | New Jersey | 0.105 | 0.041 | 0.146 | 0.330 | 0.135 | 0.041 | 0.176 | 0.420 |
| 49 | Alaska ⁵ | 0.080 | 0.010 | 0.090 | 0.274 | 0.080 | 0.010 | 0.090 | 0.334 |
| 49 | New York ⁴ | 0.080 | 0.258 | 0.338 | 0.522 | 0.080 | 0.235 | 0.315 | 0.559 |
| 51 | Florida ⁹ | 0.040 | 0.266 | 0.306 | 0.490 | 0.040 | 0.298 | 0.338 | 0.582 |

Source: [EIA, Petroleum Marketing Monthly](#)

¹This list includes 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 information included in this document is for general informational purposes only and should not be construed as legal, tax, or other advice. Contact the appropriate state agencies for official information or guidance about motor fuel taxes and fees. State rates in effect as of January 1, 2016.

²May include sales and/or use taxes, inspection fees, environmental fees, or other charges.

³Additional state taxes may be levied.

⁴Local option taxes (LOTS) are allowed.

⁵The State of Alaska suspended its motor fuels taxes on all fuel types and uses for a period of one year beginning September 1, 2008 and ending August 31, 2009.