



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

<u>State</u>	<u>Tax Rate in ¢/Gallon</u>		<u>Notes</u>
	<u>Gasoline</u>	<u>Diesel</u>	
Alabama	16	19	
Alaska	0	0	[fuel taxes suspended through 8/31/2009]
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	46.1	43.7	[includes 7.25% 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	20	20	
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	26.1	27.9	[includes 3¢ surcharge on G, 6.9¢ 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	34.675	30.675	[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	39.15	38.35	[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>Tax Rate in ¢/Gallon</u>		<u>Notes</u>
	<u>Gasoline</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	26	[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>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	
Newfoundland	16.5	16.5	
Nova Scotia	15.5	15.4	
Ontario	14.7	14.3	
Prince Edward Island	15.8	19.8	[composite qtrly rate; rate at pump can [change monthly
Quebec	15.2	16.2	
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 July 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.