

**STATE AND PROVINCIAL MOTOR FUEL TAX RATES  
FOR HEAVY VEHICLES  
April 1, 2007**

<u>State</u>	<u>Tax Rate in ¢/Gallon</u>		<u>Notes</u>
	<u>Gasoline</u>	<u>Diesel</u>	
Alabama	16	19	
Alaska	8	8	
Arizona	18	26	[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	42.563	36.7	[includes 7.5% sales tax
Colorado	22	20.5	
Connecticut	33	38	[incl. 6.3% wholesale tax, currently 8¢ G, 12¢ D
Delaware	23	22	
District of Columbia	20	20	
Florida	27.67	30.57	[incl. 6% sales tax, unif. local tax, clean-up fees
Georgia	13.2	14.1	
Hawaii	16	16	[includes 0.12 clean-up fee; D plus 4% sales tax [added at pump
Idaho	25	25	
Illinois	32.9	36.7	[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	24	26	[includes 1¢ clean-up fee, paid at pump only
Kentucky	22.7	23.6	[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	29.28	29.12	[includes 0.98¢ G and 0.52¢ D clean-up fees, paid [at pump only
Maryland	23.5	24.25	
Massachusetts	21	21	
Michigan	34.733	31.175	[includes 6% sales tax paid on report and 0.875¢ [clean-up fee paid at pump only
Minnesota	20	20	
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	28	27.4	[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	20.625	20.625	[includes 2.625¢ in clean-up fees paid at pump only
New Jersey	14.5	17.5	[includes petroleum tax
New Mexico	18.875	22.875	[includes 1.875¢ load fee paid at pump only
New York	38.6	36.85	[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	30	30	
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. 1¢ inspection fee and 0.4¢ clean-up fee paid [at pump only
Texas	20	20	
Utah	24.5	24.5	
Vermont	20	26	[includes clean-up fee
Virginia	19.9	19.9	[includes 2¢ surtax on G, 3.5¢ on D, paid [on report only; 0.4¢ clean-up fee paid at pump only
Washington	34	34	
West Virginia	31.5	31.5	[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	14.5	15	
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	20.3	20.2	[composite qtrly rate; rate 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 April 1, 2007. 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.