

Fuel Taxes:

A State-by-State Comparison



June 2008



The 18th Amendment to the Washington State Constitution dedicates motor fuel tax collections to “highway purposes.”



**Washington State
Department of Transportation**
Strategic Planning and Programming

Fuel Taxes: A State-by-State Comparison

Fuel Taxes: A State-by-State Comparison is published with the intent to assess and compare Washington's motor fuel tax to that of the other 49 states and the District of Columbia. Throughout the country, state and local governments impose a variety of cents-per-gallon taxes and taxes based on the retail or wholesale price of fuel. Some states also impose environmental or business taxes that translate into cents-per-gallon charges at the pump. To determine how Washington compares to the other states in the nation, the Washington State Department of Transportation semi-annually analyzes data from other states to learn what taxes are imposed on fuel used by cars and trucks traveling on the nation's roads.

This report covers the period from Jan 1, 2008, through June 30, 2008. The average cost of fuel continues to increase. Since our last report (Dec. 2007) the nation's average cost of fuel increased by 54 cents resulting in changes to states with applicable sales tax or variable tax rates (California, Hawaii, Indiana and Michigan).

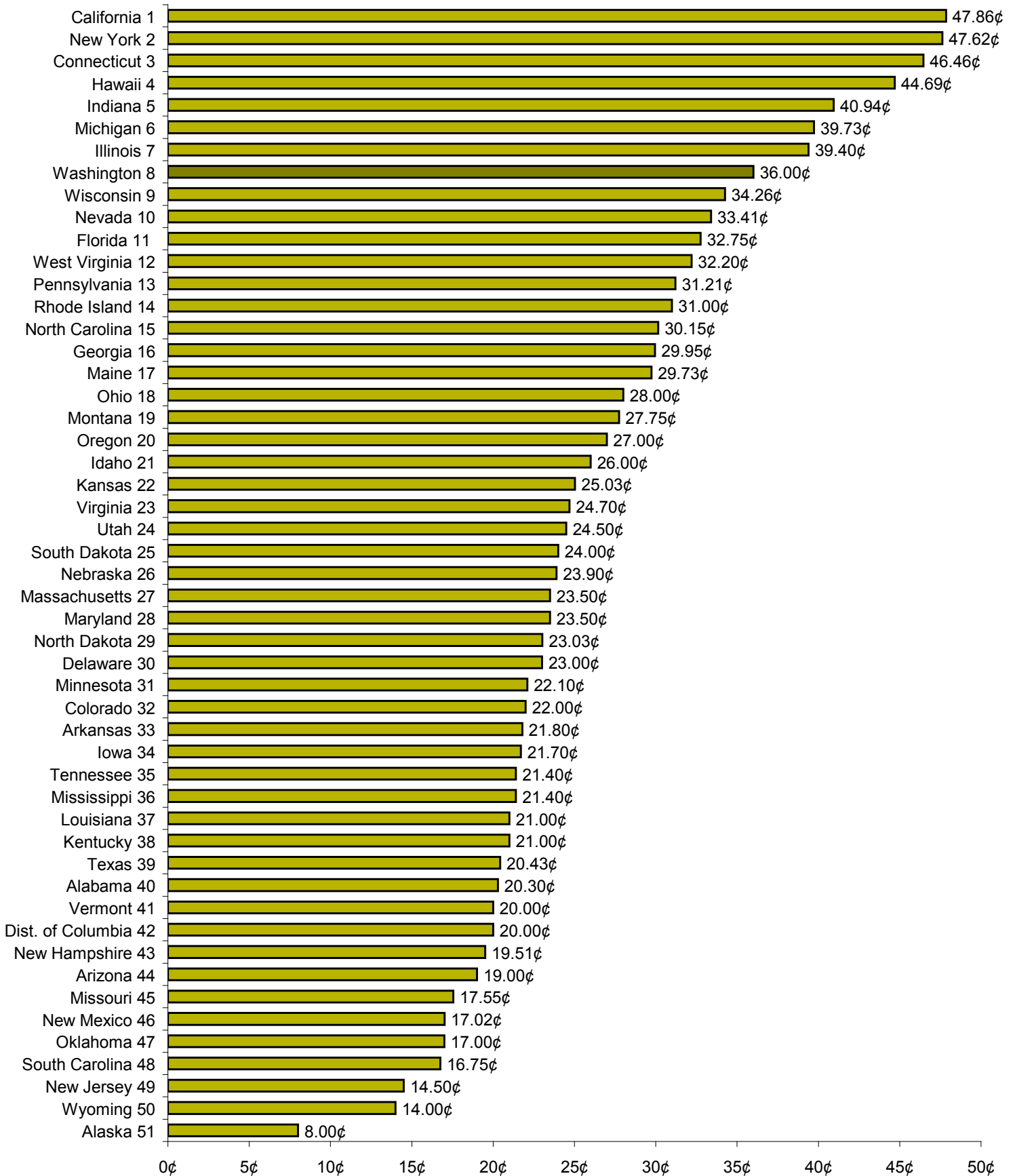
Washington ranked 8th among the 50 states and the District of Columbia for combined state and local gasoline taxes for the first half of 2008. A majority of the states (27) have combined fuel tax rates that fall within the 20¢ to 30¢ range, ten states fall into the 30¢ to 40¢ range, five states (California, New York, Connecticut, Hawaii and Indiana) fall above 40¢ and the remaining nine have combined fuel tax rates under 20¢. Washington's motor fuel taxes are in the top 20% nationally. The average state gasoline excise tax is 20.5¢ per gallon. The national average state and local gasoline tax rate for this six-month period is 26.4¢ per gallon. Washington's 36¢ tax rate is still lower than states with congestion problems similar to ours (California 47.9¢, Illinois 39.4¢, and New York 47.6¢).

Including the federal tax on gasoline, the nationwide average tax is 44.8¢ per gallon as of June 30, 2008. The federal tax on gasoline is 18.4¢ per gallon for all states (last increase 1993). Federal and state taxes account for 12.8% of the average pump price of gasoline in the nation during the first half of 2008 and 14.9% of the average pump price of gasoline in Washington during the same period of time.

The Impact of the Combined State and Federal Motor Fuel Tax Rates at the Pump <i>(dollars per gallon)</i>		
	Washington	United States
Average Retail Price of Gasoline	\$3.64	\$3.50
Average Motor Fuel Tax Rate <i>(Including Federal Gas Tax of 18.4¢)</i>	\$0.54	\$0.45
Motor Fuel Tax as a Percentage of the Retail Price of Gasoline	14.9%	12.8%
<small>Source: The U.S. Energy Information Administration motor fuel prices for the period of January 2008-June 2008.</small>		

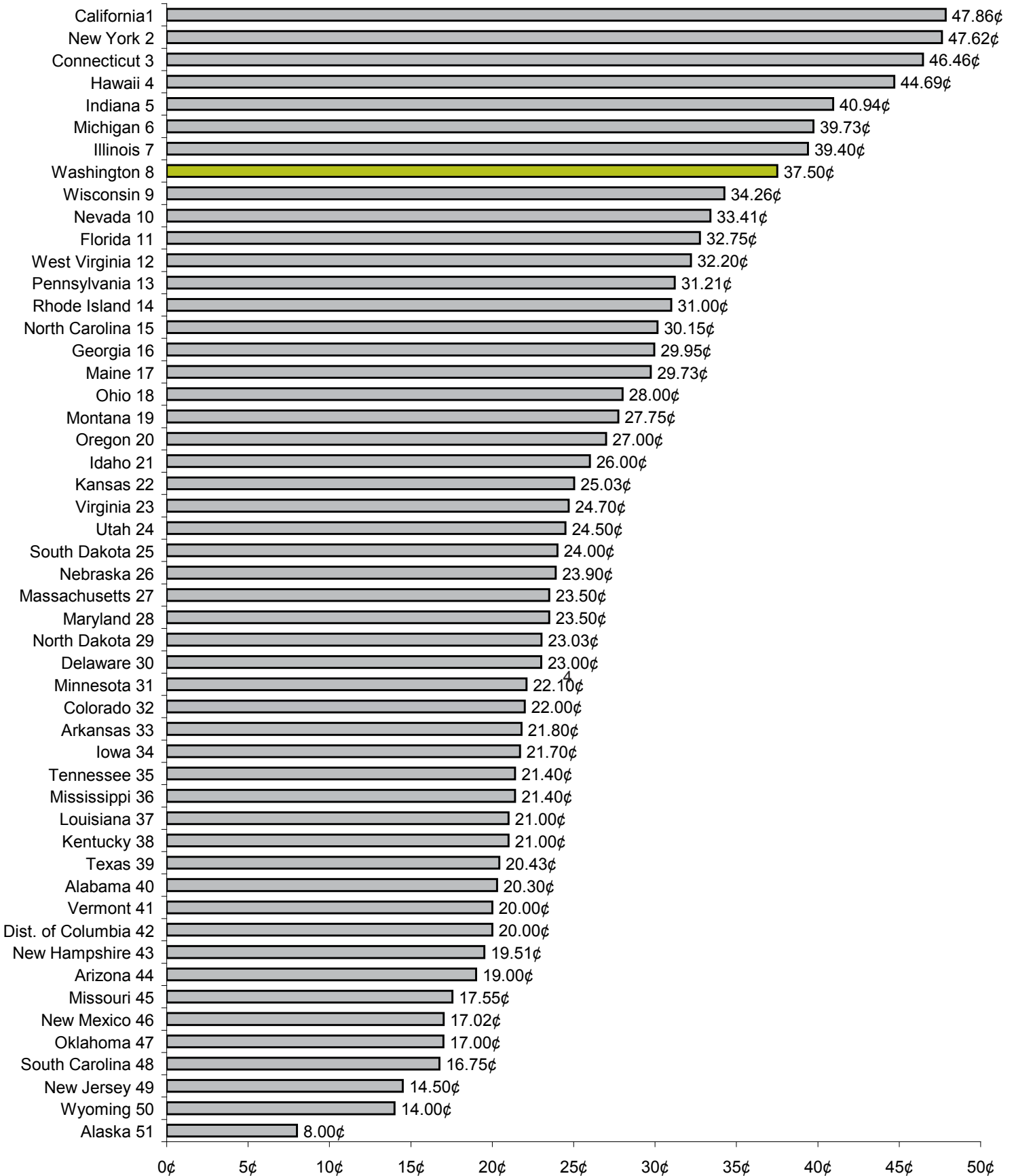
The information in this report is gathered from the Commerce Clearing House (CCH) State Tax Guide, Statute Summaries. In addition, data was supplemented with information supplied by individual states, official DOT web sites and telephone interviews with officials in selected states.

State by State Combined State and Local Gas Tax Rate Comparison January 1, 2008, through June 30, 2008



Projected State by State Combined State and Local Gas Tax Rate Comparison

(Assumes Washington 1.5¢ increase effective July 1st, 2008-All other states' rates remain the same)



Appendix

Guide to the Tables

Several tables are presented in this report that delineate the states' rankings. Gasoline and diesel taxes for each state are displayed in tables A and C, respectively. The tax information in each of these tables is stratified into seven columns by the following categories:

Columns A1 and C1: Federal Taxes

These columns show the sum of the federal excise taxes on gasoline and diesel fuel.

Columns A2 and C2: State Excise Tax

These columns show state excise taxes on gasoline and diesel fuel.

Columns A3 and C3: Sales and Use Tax Percentage Rates

These columns show state and local sales and use taxes as a percentage of the price of fuel. These columns also contain taxes levied on the retail or wholesale price of fuel. Locally imposed sales taxes were included since these are often collected by state agencies and, in some states, are so widely imposed that they uniformly and substantially raise the sales tax rates statewide.

Columns A4 and C4: Sales, Use, and Other Business Taxes in Cents-Per-Gallon

These columns show state and local sales and use taxes as a rate of cents-per-gallon calculated using the tax rate from column A3.

Columns A5 and C5: Other State Taxes

These columns show other state taxes including inspection, environmental fees such as underground storage and discharge fees, import and miscellaneous post-production taxes on petroleum products.

Columns A6 and C6: Local Excise Taxes

These columns show all taxes (other than sales taxes) levied locally at a cents-per-gallon rate.

Columns A7 and C7: Total Taxes

These columns show the total rates for all federal, state, and local taxes on highway fuels.

Following each of the component tables are tables B and D, which show various rank orderings of the states based on the fuel taxes imposed. The stratification scheme for showing the relative ranking of the states was adopted to show the separate and combined impact of the federal, state and local taxes.

Columns B1 and D1: State Excise Taxes Only

These columns show the rates normally cited as the state gas or diesel tax rates.

Columns B2 and D2: State Excise and Other State Taxes Only

These columns rank the states by all state-imposed taxes except sales tax.

Columns B3 and D3: All State and Local Taxes

These columns rank the states by all taxes imposed on highway fuel by state or local governments.

Columns B4 and D4: All State, Federal, and Local Taxes

These are similar to columns B3 and D3, but include all federal taxes on highway fuel as well.

It is important to remember that this report is designed to show roughly what consumers are paying in fuel taxes in each state. It is not designed to indicate what other state governments are spending on roads.

While the gasoline tax tables are fairly straightforward, the diesel tables are complicated by the diversity of state tax structures. In most states, the diesel fuel tax is equivalent to the gasoline tax, so drivers of personal diesel-powered vehicles will pay at the same rate as other motorists. Diesel-powered commercial trucks, however, will often pay more; several states charge motor carriers through road taxes, fuel tax surcharges, or weight-mile taxes. In these states the motor carrier may be exempt from all or a portion of the fuel tax but will usually pay an equal or greater tax on road operations through one of these other taxes.

Gasoline Tax

The rates shown in this comparison do not fully depict what the states are collecting from users. Alaska, for example, has the lowest combined state and local fuel tax rates in the nation, and the lowest state excise taxes. It has no dedicated user fees; general fund appropriations account for a portion of the highway budget three times greater than revenues from motor fuel and motor carrier taxes. What cannot be shown on these tables are Alaska's oil production fees, which amount to a tax in every state on every user of petroleum products derived from Alaskan oil. Other oil-producing states have similar production and severance fees, which could be perceived as instruments for taxing users in other states.

Table A: Fuel Tax Components
Preliminary Gasoline Taxes for the period ending June 30, 2008

A State	1: Federal Tax	A2: Excise Tax	A3 A4 Sales and Use Tax		A5: Other Taxes	A6: Local Taxes	Total State & Local Taxes	A7: Total Tax
			%*	¢/gal†				
Alabama	18.40¢	16.00¢			2.00¢	2.30¢	20.30¢	38.70¢
Alaska	18.40¢	8.00¢					8.00¢	26.40¢
Arizona	18.40¢	18.00¢			1.00¢		19.00¢	37.40¢
Arkansas	18.40¢	21.50¢			.30¢		21.80¢	40.20¢
California	18.40¢	18.00¢	8.10%	28.34¢	1.52¢		47.86¢	66.26¢
Colorado	18.40¢	22.00¢					22.00¢	40.40¢
Connecticut	18.40¢	25.00¢			21.45¢	0.01¢ ‡	46.46¢	64.86¢
Delaware	18.40¢	23.00¢					23.00¢	41.40¢
Dist. of Columbia	18.40¢	20.00¢					20.00¢	38.40¢
Florida	18.40¢	4.00¢	6.0%†	11.60¢	6.53¢	10.63¢ ‡	32.75¢	51.15¢
Georgia	18.40¢	7.50¢	4.0%†	11.00¢	1.20¢	10.25¢	29.95¢	48.35¢
Hawaii	18.40¢	17.00¢	4.00%	14.00¢	.12¢	13.58¢	44.69¢	63.09¢
Idaho	18.40¢	25.00¢			1.00¢		26.00¢	44.40¢
Illinois	18.40¢	19.00¢	6.75%	15.30¢	1.10¢	4.00¢	39.40¢	57.80¢
Indiana	18.40¢	18.00¢	7.00%	21.94¢	1.00¢		40.94¢	59.34¢
Iowa	18.40¢	20.70¢			1.00¢		21.70¢	40.10¢
Kansas	18.40¢	24.00¢			1.03¢		25.03¢	43.43¢
Kentucky	18.40¢	19.60¢			1.40¢		21.00¢	39.40¢
Louisiana	18.40¢	20.00¢			1.00¢		21.00¢	39.40¢
Maine	18.40¢	27.60¢			2.13¢		29.73¢	48.13¢
Maryland	18.40¢	23.50¢					23.50¢	41.90¢
Massachusetts	18.40¢	21.00¢			2.50¢		23.50¢	41.90¢
Michigan	18.40¢	19.00¢	6.00%	19.85¢	.88¢		39.73¢	58.13¢
Minnesota	18.40¢	22.00¢			.10¢		22.10¢	40.50¢
Mississippi	18.40¢	18.00¢			.40¢	3.00¢ ‡	21.40¢	39.80¢
Missouri	18.40¢	17.00¢			.55¢		17.55¢	35.95¢
Montana	18.40¢	27.00¢			.75¢		27.75¢	46.15¢
Nebraska	18.40¢	23.00¢			.90¢		23.90¢	42.30¢
Nevada	18.40¢	24.00¢			.81¢	8.60¢	33.41¢	51.81¢
New Hampshire	18.40¢	18.00¢			1.51¢		19.51¢	37.91¢
New Jersey	18.40¢	10.50¢	2.75†	4.00¢			14.50¢	32.90¢
New Mexico	18.40¢	17.00¢			.02¢		17.02¢	35.42¢
New York	18.40¢	8.00¢	†	8.00¢	16.75¢	14.87¢	47.62¢	66.02¢
North Carolina	18.40¢	29.90¢			.25¢		30.15¢	48.55¢
North Dakota	18.40¢	23.00¢				.03¢	23.03¢	41.43¢
Ohio	18.40¢	28.00¢					28.00¢	46.40¢
Oklahoma	18.40¢	16.00¢			1.00¢		17.00¢	35.40¢
Oregon	18.40¢	24.00¢				3.00¢	27.00¢	45.40¢
Pennsylvania	18.40¢	31.20¢			.01¢		31.21¢	49.61¢
Rhode Island	18.40¢	30.00¢			1.00¢		31.00¢	49.40¢
South Carolina	18.40¢	16.00¢			.75¢		16.75¢	35.15¢
South Dakota	18.40¢	22.00¢			2.00¢		24.00¢	42.40¢
Tennessee	18.40¢	20.00¢			1.40¢		21.40¢	39.80¢
Texas	18.40¢	20.00¢			.43¢		20.43¢	38.83¢
Utah	18.40¢	24.50¢					24.50¢	42.90¢
Vermont	18.40¢	19.00¢			1.00¢		20.00¢	38.40¢
Virginia	18.40¢	17.50¢			.20¢	7.00¢	24.70¢	43.10¢
Washington	18.40¢	36.00¢					36.00¢	54.40¢
West Virginia	18.40¢	20.50¢	5%†	11.70¢			32.20¢	50.60¢
Wisconsin	18.40¢	30.90¢			2.00¢	1.36¢	34.26¢	52.66¢
Wyoming	18.40¢	13.00¢			1.00¢		14.00¢	32.40¢

Federal gasoline tax includes 0.1¢ to the Leaking Underground Storage Tank account.

*State sales taxes only. † Retail or wholesale tax fixed in cents/gal. ‡ Other business taxes included. Sales tax cents per-gallon rates calculated by applying the percentage rate to the national average price-per-gallon of gasoline (US all grades, all formulations) as estimated by the Energy Information Administration (01/08- 06/08).

Table B: States Rank-Ordered
GASOLINE TAXES

Gasoline B1: State Excise Taxes Only*		Gasoline B2: State Excise and Other Taxes Only †			
	State	Tax Rate			
1	Washington	36.00¢	1	Connecticut	46.45¢
2	Pennsylvania	31.20¢	2	Washington	36.00¢
3	Wisconsin	30.90¢	3	Wisconsin	32.90¢
4	Rhode Island	30.00¢	4	Pennsylvania	31.21¢
5	North Carolina	29.90¢	5	Rhode Island	31.00¢
6	Ohio	28.00¢	6	North Carolina	30.15¢
7	Maine	27.60¢	7	Maine	29.73¢
8	Montana	27.00¢	8	Ohio	28.00¢
9	Connecticut	25.00¢	9	Montana	27.75¢
10	Idaho	25.00¢	10	Idaho	26.00¢
11	Utah	24.50¢	11	Kansas	25.03¢
12	Kansas	24.00¢	12	Nevada	24.81¢
13	Nevada	24.00¢	13	New York	24.75¢
14	Oregon	24.00¢	14	Utah	24.50¢
15	Maryland	23.50¢	15	Oregon	24.00¢
16	Delaware	23.00¢	16	South Dakota	24.00¢
17	Nebraska	23.00¢	17	Nebraska	23.90¢
18	North Dakota	23.00¢	18	Massachusetts	23.50¢
19	Colorado	22.00¢	19	Maryland	23.50¢
20	Minnesota	22.00¢	20	Delaware	23.00¢
21	South Dakota	22.00¢	21	North Dakota	23.00¢
22	Arkansas	21.50¢	22	Minnesota	22.10¢
23	Massachusetts	21.00¢	23	Colorado	22.00¢
24	Iowa	20.70¢	24	Arkansas	21.80¢
25	West Virginia	20.50¢	25	Iowa	21.70¢
26	Dist. of Columbia	20.00¢	26	Tennessee	21.40¢
27	Louisiana	20.00¢	27	Kentucky	21.00¢
28	Tennessee	20.00¢	28	Louisiana	21.00¢
29	Texas	20.00¢	29	West Virginia	20.50¢
30	Kentucky	19.60¢	30	Texas	20.43¢
31	Illinois	19.00¢	31	Illinois	20.10¢
32	Michigan	19.00¢	32	Dist. of Columbia	20.00¢
33	Vermont	19.00¢	33	Vermont	20.00¢
34	Arizona	18.00¢	34	Michigan	19.88¢
35	California	18.00¢	35	California	19.52¢
36	Indiana	18.00¢	36	New Hampshire	19.51¢
37	Mississippi	18.00¢	37	Arizona	19.00¢
38	New Hampshire	18.00¢	38	Indiana	19.00¢
39	Virginia	17.50¢	39	Mississippi	18.40¢
40	Hawaii	17.00¢	40	Alabama	18.00¢
41	Missouri	17.00¢	41	Virginia	17.70¢
42	New Mexico	17.00¢	42	Missouri	17.55¢
43	Alabama	16.00¢	43	Hawaii	17.12¢
44	Oklahoma	16.00¢	44	New Mexico	17.02¢
45	South Carolina	16.00¢	45	Oklahoma	17.00¢
46	Wyoming	13.00¢	46	South Carolina	16.75¢
47	New Jersey	10.50¢	47	Wyoming	14.00¢
48	Alaska	8.00¢	48	Florida	10.53¢
49	New York	8.00¢	49	New Jersey	10.50¢
50	Georgia	7.50¢	50	Georgia	8.70¢
51	Florida	4.00¢	51	Alaska	8.00¢

* Rank-ordered based on tax rates shown in Table A, column A2.

† Rank-ordered based on the sum of tax rates shown in Table A, columns A2, A4 and A5.

Table B: States Rank-Ordered
GASOLINE TAXES (cont'd)

Gasoline B3: All State and Local Taxes*			Gasoline B4: All State, Federal, and Local Taxes†		
	State	Tax Rate		State	Tax Rate
1	California	47.86¢	1	California	66.26¢
2	New York	47.62¢	2	New York	66.02¢
3	Connecticut	46.46¢	3	Connecticut	64.86¢
4	Hawaii	44.69¢	4	Hawaii	63.09¢
5	Indiana	40.94¢	5	Indiana	59.34¢
6	Michigan	39.73¢	6	Michigan	58.13¢
7	Illinois	39.40¢	7	Illinois	57.80¢
8	Washington	36.00¢	8	Washington	54.40¢
9	Wisconsin	34.26¢	9	Wisconsin	52.66¢
10	Nevada	33.41¢	10	Nevada	51.81¢
11	Florida	32.75¢	11	Florida	51.15¢
12	West Virginia	32.20¢	12	West Virginia	50.60¢
13	Pennsylvania	31.21¢	13	Pennsylvania	49.61¢
14	Rhode Island	31.00¢	14	Rhode Island	49.40¢
15	North Carolina	30.15¢	15	North Carolina	48.55¢
16	Georgia	29.95¢	16	Georgia	48.35¢
17	Maine	29.73¢	17	Maine	48.13¢
18	Ohio	28.00¢	18	Ohio	46.40¢
19	Montana	27.75¢	19	Montana	46.15¢
20	Oregon	27.00¢	20	Oregon	45.40¢
21	Idaho	26.00¢	21	Idaho	44.40¢
22	Kansas	25.03¢	22	Kansas	43.43¢
23	Virginia	24.70¢	23	Virginia	43.10¢
24	Utah	24.50¢	24	Utah	42.90¢
25	South Dakota	24.00¢	25	South Dakota	42.40¢
26	Nebraska	23.90¢	26	Nebraska	42.30¢
27	Massachusetts	23.50¢	27	Massachusetts	41.90¢
28	Maryland	23.50¢	28	Maryland	41.90¢
29	North Dakota	23.03¢	29	North Dakota	41.43¢
30	Delaware	23.00¢	30	Delaware	41.40¢
31	Minnesota	22.10¢	31	Minnesota	40.50¢
32	Colorado	22.00¢	32	Colorado	40.40¢
33	Arkansas	21.80¢	33	Arkansas	40.20¢
34	Iowa	21.70¢	34	Iowa	40.10¢
35	Mississippi	21.40¢	35	Mississippi	39.80¢
36	Tennessee	21.40¢	36	Tennessee	39.80¢
37	Kentucky	21.00¢	37	Kentucky	39.40¢
38	Louisiana	21.00¢	38	Louisiana	39.40¢
39	Texas	20.43¢	39	Texas	38.83¢
40	Alabama	20.30¢	40	Alabama	38.70¢
41	Dist. of Columbia	20.00¢	41	Dist. of Columbia	38.40¢
42	Vermont	20.00¢	42	Vermont	38.40¢
43	New Hampshire	19.51¢	43	New Hampshire	37.91¢
44	Arizona	19.00¢	44	Arizona	37.40¢
45	Missouri	17.55¢	45	Missouri	35.95¢
46	New Mexico	17.02¢	46	New Mexico	35.42¢
47	Oklahoma	17.00¢	47	Oklahoma	35.40¢
48	South Carolina	16.75¢	48	South Carolina	35.15¢
49	New Jersey	14.50¢	49	New Jersey	32.90¢
50	Wyoming	14.00¢	50	Wyoming	32.40¢
51	Alaska	8.00¢	51	Alaska	26.40¢

* Rank-ordered based on tax rates shown in Table A, column A2.

† Rank-ordered based on the sum of tax rates shown in Table A, columns A2, A4 and A5.

Diesel Fuel Tax

Table C: Fuel Tax Components
Diesel Taxes for the period ending June 30, 2008

State	A1: Federal Tax	A2 Excise Tax	A-3 Sales and Use Tax		A5: Other Taxes	A6: Local Taxes	Total State & Local Taxes	A7: Total Tax
			%*	¢/gal†				
Alabama	24.40¢	19.00¢			2.00¢	2.30¢	23.30¢	47.70¢
Alaska	24.40¢	8.00¢					8.00¢	32.40¢
Arizona	24.40¢	26.00¢			1.00¢		27.00¢	51.40¢
Arkansas	24.40¢	22.50¢			.30¢		22.80¢	47.20¢
California	24.40¢	18.00¢	8.1%	31.07¢	1.52¢		50.67¢	75.07¢
Colorado	24.40¢	20.50¢			.56¢		21.06¢	45.46¢
Connecticut	24.40¢	37.00¢			22.55¢		59.55¢	83.95¢
Delaware	24.40¢	22.00¢					22.00¢	46.40¢
Dist. of Columbia	24.40¢	20.00¢					20.00¢	44.40¢
Florida	24.40¢	4.00¢	6.0%†	11.60¢	6.33¢	10.58¢	32.51¢	56.91¢
Georgia	24.40¢	7.50¢	4.0%†	9.90¢	1.20¢	12.33¢	30.93¢	55.33¢
Hawaii	24.40¢	17.00¢	4.0%	15.34¢	.12¢	13.58¢	46.08¢	70.48¢
Idaho	24.40¢	25.00¢			1.00¢		26.00¢	50.40¢
Illinois	24.40¢	21.50¢	6.3%	23.97¢	1.10¢	4.00¢	50.63¢	75.03¢
Indiana	24.40¢	16.00¢	7.0%	26.85¢	1.00¢		43.92¢	68.32¢
Iowa	24.40¢	22.50¢			1.00¢		23.50¢	47.90¢
Kansas	24.40¢	26.00¢			1.03¢		27.03¢	51.43¢
Kentucky	24.40¢	16.60¢			1.40¢		18.00¢	42.40¢
Louisiana	24.40¢	20.00¢			1.00¢		21.00¢	45.40¢
Maine	24.40¢	28.80¢			2.13¢		30.93¢	55.33¢
Maryland	24.40¢	24.25¢					24.25¢	48.65¢
Massachusetts	24.40¢	21.00¢			2.50¢		23.50¢	47.90¢
Michigan	24.40¢	15.00¢	6.0%	23.01¢	.88¢		38.95¢	63.35¢
Minnesota	24.40¢	22.00¢			.10¢		22.10¢	46.50¢
Mississippi	24.40¢	18.00¢			.40¢	3.00¢	21.40¢	45.80¢
Missouri	24.40¢	17.00¢			.55¢		17.55¢	41.95¢
Montana	24.40¢	27.75¢			.75¢		28.50¢	52.90¢
Nebraska	24.40¢	23.00¢			.20¢		23.20¢	47.60¢
Nevada	24.40¢	27.75¢			.81¢	8.60¢	37.16¢	61.56¢
New Hampshire	24.40¢	18.00¢			1.51¢		19.51¢	43.91¢
New Jersey	24.40¢	13.50¢	2.7%†	4.00¢			17.50¢	41.90¢
New Mexico	24.40¢	21.00¢			.02¢		21.02¢	45.42¢
New York	24.40¢	8.00¢	†	8.00¢	14.95¢	14.87¢	45.82¢	70.22¢
North Carolina	24.40¢	29.90¢			.25¢		30.15¢	54.55¢
North Dakota	24.40¢	23.00¢					23.00¢	47.40¢
Ohio	24.40¢	28.00¢					28.00¢	52.40¢
Oklahoma	24.40¢	13.00¢			1.00¢		14.00¢	38.40¢
Oregon	24.40¢	24.00¢				3.00¢	27.00¢	51.40¢
Pennsylvania	24.40¢	38.10¢			.01¢		38.11¢	62.51¢
Rhode Island	24.40¢	30.00¢			1.00¢		31.00¢	55.40¢
South Carolina	24.40¢	16.00¢			.75¢		16.75¢	41.15¢
South Dakota	24.40¢	22.00¢			2.00¢		24.00¢	48.40¢
Tennessee	24.40¢	17.00¢			1.40¢		18.40¢	42.80¢
Texas	24.40¢	20.00¢			.43¢		20.43¢	44.83¢
Utah	24.40¢	24.50¢					24.50¢	48.90¢
Vermont	24.40¢	25.00¢			1.00¢		26.00¢	50.40¢
Virginia	24.40¢	16.00¢			.20¢	7.00¢	23.20¢	47.60¢
Washington	24.40¢	36.00¢					36.00¢	60.40¢
West Virginia	24.40¢	20.50¢	5.0%†	11.70¢			32.20¢	56.60¢
Wisconsin	24.40¢	30.90¢			2.00¢	1.36¢	34.26¢	58.66¢
Wyoming	24.40¢	13.00¢			1.00¢		14.00¢	38.40¢

*State sales taxes only. † Retail or wholesale tax fixed in cents/gal. Other business taxes included. Sales tax cents per-gallon rates calculated by applying the percentage rate to the national average price-per-gallon of gasoline (US all grades, all formulations) as estimated by the Energy Information Administration (01/08- 06/08).

Table D: States Rank-Ordered
DIESEL TAXES

<i>Diesel D1: State Excise Taxes Only*</i>		
	State	Tax Rate
1	Pennsylvania	38.10¢
2	Connecticut	37.00¢
3	Washington	36.00¢
4	Wisconsin	30.90¢
5	Rhode Island	30.00¢
6	North Carolina	29.90¢
7	Maine	28.80¢
8	Ohio	28.00¢
9	Montana	27.75¢
10	Nevada	27.75¢
11	Arizona	26.00¢
12	Kansas	26.00¢
13	Idaho	25.00¢
14	Vermont	25.00¢
15	Utah	24.50¢
16	Maryland	24.25¢
17	Oregon	24.00¢
18	Nebraska	23.00¢
19	North Dakota	23.00¢
20	Arkansas	22.50¢
21	Iowa	22.50¢
22	Delaware	22.00¢
23	Minnesota	22.00¢
24	South Dakota	22.00¢
25	Illinois	21.50¢
26	Massachusetts	21.00¢
27	New Mexico	21.00¢
28	Colorado	20.50¢
29	West Virginia	20.50¢
30	Dist. of Columbia	20.00¢
31	Louisiana	20.00¢
32	Texas	20.00¢
33	Alabama	19.00¢
34	California	18.00¢
35	Mississippi	18.00¢
36	New Hampshire	18.00¢
37	Hawaii	17.00¢
38	Missouri	17.00¢
39	Tennessee	17.00¢
40	Kentucky	16.60¢
41	Indiana	16.00¢
42	South Carolina	16.00¢
43	Virginia	16.00¢
44	Michigan	15.00¢
45	New Jersey	13.50¢
46	Oklahoma	13.00¢
47	Wyoming	13.00¢
48	Alaska	8.00¢
49	New York	8.00¢
50	Georgia	7.50¢
51	Florida	4.00¢

<i>Diesel D2: State Excise and Other State Taxes Only†</i>		
	State	Tax Rate
1	Connecticut	59.55¢
2	Pennsylvania	38.11¢
3	Washington	36.00¢
4	Wisconsin	32.90¢
5	Rhode Island	31.00¢
6	Maine	30.93¢
7	North Carolina	30.15¢
8	Nevada	28.56¢
9	Montana	28.50¢
10	Ohio	28.00¢
11	Kansas	27.03¢
12	Arizona	27.00¢
13	Idaho	26.00¢
14	Vermont	26.00¢
15	Utah	24.50¢
16	Maryland	24.25¢
17	Oregon	24.00¢
18	South Dakota	24.00¢
19	Iowa	23.50¢
20	Massachusetts	23.50¢
21	Nebraska	23.20¢
22	North Dakota	23.00¢
23	New York	22.95¢
24	Arkansas	22.80¢
25	Illinois	22.60¢
26	Minnesota	22.10¢
27	Delaware	22.00¢
28	Colorado	21.06¢
29	New Mexico	21.02¢
30	Alabama	21.00¢
31	Louisiana	21.00¢
32	West Virginia	20.50¢
33	Texas	20.43¢
34	Dist. of Columbia	20.00¢
35	California	19.52¢
36	New Hampshire	19.51¢
37	Mississippi	18.40¢
38	Tennessee	18.40¢
39	Kentucky	18.00¢
40	Missouri	17.55¢
41	Hawaii	17.12¢
42	Indiana	17.00¢
43	South Carolina	16.75¢
44	Virginia	16.20¢
45	Michigan	15.88¢
46	Oklahoma	14.00¢
47	Wyoming	14.00¢
48	New Jersey	13.50¢
49	Florida	10.33¢
50	Georgia	8.70¢
51	Alaska	8.00¢

* Rank-ordered based on tax rates shown in Table C, column C2.

† Rank-ordered based on the sum of tax rates shown in Table C, columns C2, C4 and C5.

Table D: States Rank-Ordered
DIESEL TAXES (cont'd)

<i>Diesel D3: All State and Local Taxes*</i>		<i>Diesel D4: All State, Federal, and Local Taxes†</i>			
	State	Tax Rate	State	Tax Rate	
1	Connecticut	59.55¢	1	Connecticut	83.95¢
2	California	50.67¢	2	California	75.07¢
3	Illinois	50.63¢	3	Illinois	75.03¢
4	Hawaii	46.08¢	4	Hawaii	70.48¢
5	New York	45.82¢	5	New York	70.22¢
6	Indiana	43.92¢	6	Indiana	68.32¢
7	Michigan	38.95¢	7	Michigan	63.35¢
8	Pennsylvania	38.11¢	8	Pennsylvania	62.51¢
9	Nevada	37.16¢	9	Nevada	61.56¢
10	Washington	36.00¢	10	Washington	60.40¢
11	Wisconsin	34.26¢	11	Wisconsin	58.66¢
12	Florida	32.51¢	12	Florida	56.91¢
13	West Virginia	32.20¢	13	West Virginia	56.60¢
14	Rhode Island	31.00¢	14	Rhode Island	55.40¢
15	Georgia	30.93¢	15	Georgia	55.33¢
16	Maine	30.93¢	16	Maine	55.33¢
17	North Carolina	30.15¢	17	North Carolina	54.55¢
18	Montana	28.50¢	18	Montana	52.90¢
19	Ohio	28.00¢	19	Ohio	52.40¢
20	Kansas	27.03¢	20	Kansas	51.43¢
21	Arizona	27.00¢	21	Arizona	51.40¢
22	Oregon	27.00¢	22	Oregon	51.40¢
23	Idaho	26.00¢	23	Idaho	50.40¢
24	Vermont	26.00¢	24	Vermont	50.40¢
25	Utah	24.50¢	25	Utah	48.90¢
26	Maryland	24.25¢	26	Maryland	48.65¢
27	South Dakota	24.00¢	27	South Dakota	48.40¢
28	Iowa	23.50¢	28	Iowa	47.90¢
29	Massachusetts	23.50¢	29	Massachusetts	47.90¢
30	Alabama	23.30¢	30	Alabama	47.70¢
31	Nebraska	23.20¢	31	Nebraska	47.60¢
32	Virginia	23.20¢	32	Virginia	47.60¢
33	North Dakota	23.00¢	33	North Dakota	47.40¢
34	Arkansas	22.80¢	34	Arkansas	47.20¢
35	Minnesota	22.10¢	35	Minnesota	46.50¢
36	Delaware	22.00¢	36	Delaware	46.40¢
37	Mississippi	21.40¢	37	Mississippi	45.80¢
38	Colorado	21.06¢	38	Colorado	45.46¢
39	New Mexico	21.02¢	39	New Mexico	45.42¢
40	Louisiana	21.00¢	40	Louisiana	45.40¢
41	Texas	20.43¢	41	Texas	44.83¢
42	Dist. of Columbia	20.00¢	42	Dist. of Columbia	44.40¢
43	New Hampshire	19.51¢	43	New Hampshire	43.91¢
44	Tennessee	18.40¢	44	Tennessee	42.80¢
45	Kentucky	18.00¢	45	Kentucky	42.40¢
46	Missouri	17.55¢	46	Missouri	41.95¢
47	New Jersey	17.50¢	47	New Jersey	41.90¢
48	South Carolina	16.75¢	48	South Carolina	41.15¢
49	Oklahoma	14.00¢	49	Oklahoma	38.40¢
50	Wyoming	14.00¢	50	Wyoming	38.40¢
51	Alaska	8.00¢	51	Alaska	32.40¢

* Rank-ordered based on the sum of tax rates shown in Table C, columns C2, C4, C5, and c6.

† Rank-ordered based on tax rates shown in Table C, column C7.