

State Motor Fuel Tax Rates
As of January 1, 2023

State	GASOLINE (cents per gallon)			DIESEL FUEL (cents per gallon)			GASOHOL (cents per gallon)			Notes
	Excise	Fee/Tax	Total	Excise	Fee/Tax	Total	Excise	Fee/Tax	Total	
Alabama /1	28.0		28.0	29.0		29.0	28.0		28.0	
Alaska	8.0	1.0	9.0	8.0	1.0	9.0	8.0	1.0	9.0	Refining Surcharge
Arizona	18.0	1.0	19.0	26.0	1.0	27.0	18.0	1.0	19.0	/8 LUST Tax
Arkansas	21.5	3.4	24.9	22.5	6.2	28.7	21.5	3.4	24.9	Environmental fee, W. Sales Tax
California	53.9	9.0	62.9	41.0	47.0	88.0	53.9	9.0	62.9	Includes prepaid sales tax /7
Colorado	22.0		22.0	20.5		20.5	22.0		22.0	
Connecticut /10	25.0	/10	25.0	49.2		49.2	5.0		5.0	Plus a 8.1% Petroleum tax (gas)
Delaware	23.0		23.0	22.0		22.0	23.0		23.0	Plus 0.9% GRT
Florida /2	20.2	15.0	35.2	20.2	15.9	36.1	20.2	15.0	35.2	Sales tax added to excise /2
Georgia /5 /11	31.2	/11	31.2	35.0		35.0	31.2		31.2	/5 Local sales tax additional
Hawaii /1	16.0		16.0	16.0		16.0	16.0		16.0	Sales tax additional
Idaho	32.0	1.0	33.0	32.0	1.0	33.0	32.0	1.0	33.0	Clean Water Fee
Illinois /1/5	42.3	1.1	43.4	48.8	1.1	49.9	42.3	1.1	43.4	Sales tax add., env. & LUST fee /3
Indiana /5	33.0		33.0	55.0		55.0	33.0		33.0	Sales tax additional
Iowa	30.0		30.0	32.5		32.5	30.0		30.0	
Kansas	24.0	0.0	24.0	26.0	0.0	26.0	24.0	0.0	24.0	Inspection fees
Kentucky	24.6	1.4	26.0	21.6	1.4	23.0	24.6	1.4	26.0	Environmental fee /4 /3
Louisiana	20.0	0.1	20.1	20.0	0.1	20.1	20.0	0.1	20.1	Inspection fee
Maine	30.0		30.0	31.2		31.2	30.0		30.0	
Maryland /5	42.7		42.7	43.5		43.5	42.7		42.7	/5
Massachusetts	24.0		24.0	24.0		24.0	24.0		24.0	
Michigan /5	28.6		28.6	28.6		28.6	28.6		28.6	Sales tax additional
Minnesota	28.5	0.1	28.6	28.5	0.1	28.6	28.5	0.1	28.6	Inspect fee
Mississippi	18.0	0.4	18.4	18.0	0.4	18.4	18.0	0.4	18.4	Environmental fee
Missouri /9	22.0	0.5	22.5	22.0	0.5	22.5	22.0	0.5	22.5	Inspection & Load fees
Montana	33.0		33.0	29.8		29.8	33.0		33.0	
Nebraska	29.0	0.9	29.9	29.0	0.3	29.3	29.0	0.9	29.9	Petroleum fee /5
Nevada /1	23.0	0.8	23.8	27.0	0.8	27.8	23.0	0.8	23.8	Inspection & cleanup fee
New Hampshire	22.2	1.6	23.8	22.2	1.6	23.8	22.2	1.6	23.8	Oil discharge cleanup fee
New Jersey	10.5	30.9	41.4	13.5	34.9	48.4	10.5	30.9	41.4	Petroleum fee
New Mexico	17.0	1.9	18.9	21.0	1.9	22.9	17.0	1.9	18.9	Petroleum loading fee
New York	8.1	18.1	26.2	8.0	16.4	24.4	8.1	18.1	26.2	Petroleum Tax, Sales tax additional
North Carolina	40.5	0.3	40.8	40.5	0.3	40.8	40.5	0.3	40.8	/5 Inspection tax
North Dakota	23.0		23.0	23.0		23.0	23.0		23.0	
Ohio	38.5		38.5	47.0		47.0	38.5		38.5	
Oklahoma	19.0		19.0	19.0		19.0	19.0		19.0	
Oregon /1	38.0		38.0	38.0		38.0	38.0		38.0	
Pennsylvania	57.6		57.6	74.1		74.1	57.6		57.6	Oil franchise tax only /5
Rhode Island /5	34.0	1.0	35.0	34.0	1.0	35.0	34.0	1.0	35.0	LUST tax
South Carolina	28.0	0.8	28.8	28.0	0.8	28.8	28.0	0.8	28.8	Inspection fee & LUST tax
South Dakota /1	28.0	2.0	30.0	28.0	2.0	30.0	14.0	2.0	16.0	Inspection fee (gasohol E10)
Tennessee /1	26.0	1.4	27.4	27.0	1.4	28.4	26.0	1.4	27.4	Petroleum Tax & Envir. Fee
Texas	20.0		20.0	20.0		20.0	20.0		20.0	
Utah	36.4		36.4	36.4		36.4	36.4		36.4	/4
Vermont /5	12.1	20.9	33.0	28.0	4.0	32.0	12.1	20.9	33.0	Cleanup Fee & Trans. Fee
Virginia /1	28.0		28.0	28.9		28.9	28.0		28.0	/6
Washington	49.4		49.4	49.4		49.4	49.4		49.4	0.5% privilege tax
West Virginia	20.5	16.7	37.2	20.5	16.7	37.2	20.5	16.7	37.2	Sales tax added to excise
Wisconsin	30.9	2.0	32.9	30.9	2.0	32.9	30.9	2.0	32.9	Petroleum Insp. Fee
Wyoming	23.0	1.0	24.0	23.0	1.0	24.0	23.0	1.0	24.0	License tax
Dist. of Columbia	34.2		34.2	34.2		34.2	34.2		34.2	
Federal	18.3	0.1	18.4	24.3	0.1	24.4	18.3	0.1	18.4	LUST tax

SOURCE: Federation of Tax Administrators, January 2023.

<http://www.taxadmin.org/current-tax-rates>

NOTES:

/1 Tax rates do not include local option taxes. In AL, 1 - 3 cents; HI, 8.8 to 18.0 cents; IL, 5 cents in Chicago and 6 cents in Cook County (gasoline only); NV, 4.0 to 9.0 cents; OR, 1 to 5 cents; SD and TN, 1 cent; and VA 2.1%.

/2 Local taxes for gasoline and gasohol vary from 0 cents to 6.0 cents. Includes Inspection Fee, SCETS, & Statewide Local Tax.

/3 Carriers pay an additional surcharge equal to IL-11.4 cents, KY-2% (g) 4.7% (d).

/4 Tax rate is based on the average wholesale price and is adjusted annually. The actual rates are: KY, 9%; and UT, 16.5%.

/5 Portion of the rate is adjustable based on maintenance costs, sales volume, cost of fuel to state government, or inflation.

/6 Large trucks pay an additional (d) 3.5 cents (g) 12.6 cents. Actual rates (g) 5.1%, (d) 6%.

/7 California Gasoline subject to 2.25% sales tax. Diesel subject to a 13% sales tax.

/8 Diesel rate specified is the fuel use tax rate on large trucks. Small vehicles are subject to 18 cent tax rate.

/9 On July 1, 2023, MO tax rate will increase to 24.5 cents per gallon.

/10 Connecticut is phasing in its tax rate following its gas tax holiday. It will increase 5 cents per month and reach the full 25 cents starting May 1, 2023.