

Survey of State and Local Gasoline Taxes

This short subject shows state and local gasoline taxes in each state, as of July 1, 2010. Because of the interrelationship in many states between per-gallon gasoline taxes and gasoline sales taxes, and between state and local gasoline taxes, a compilation of all such taxes is necessary to reflect the total tax burden on gasoline in each state. While all states impose per-gallon taxes, eight states also impose sales taxes (which fluctuate based on price) and ten states allow local gas or sales taxes to be imposed. Minnesota's total tax burden on gasoline, which includes the 27.5-cent per-gallon excise tax plus the 2.1-cent per-gallon Petrofund cleanup and inspection fees, places it 15th highest based on state taxes only and 17th highest based on total state and local taxes.

Gasoline taxes include state and local taxes

The columns in the table below represent the following:

- State excise tax: Per-gallon tax on gasoline imposed at the state level
- State sales tax: State retail sales tax applied to gasoline; in some states, the sales tax rate is prefigured and prepaid at the wholesale level rather than being calculated and paid at the pump
- Other state tax/fee: Leaking underground storage fees, inspection fees, various environmental fees; in some states, including Minnesota, these are "blink-on" taxes that are imposed whenever a specified fund reaches a certain level; the table assumes these blink-on taxes apply
- Total state taxes: Combined per-gallon tax, sales tax, other state taxes and fees;
- Local excise tax: Locally imposed per-gallon taxes in the largest city in the state (previous editions used an average of these taxes)
- Local sales tax: Local retail sales taxes that apply to gasoline in the largest city in the state (previous editions used an average of these taxes)
- Total local tax: Combined local gas taxes and sales taxes
- Total tax: Combined state and local taxes

For price-based taxes, the AAA Daily Fuel Gauge Report for June 28, 2010, was used for the applicable city. This price was adjusted in those states that impose a sales tax on gasoline, but exclude state or federal per-gallon taxes from the taxable price.

Total State and Local Taxes on Gasoline as of July 1, 2010										
	State Excise Tax	State Sales Tax	Other State Tax/Fee	Total State Tax	State Rank	Local Excise Tax	Local Sales Tax	Total Local Tax	Total State and Local Tax	Total Taxes Rank
Alabama	\$0.160		\$0.049	\$0.209	36	\$0.010		\$0.010	\$0.219	35
Alaska	0.080			0.080	50				0.080	50
Arizona	0.180		0.010	0.190	40				0.190	41
Arkansas	0.215		0.003	0.218	34				0.218	36
California	0.180	\$0.228		0.408	2		\$0.079	0.079	0.486	4

Total State and Local Taxes on Gasoline as of July 1, 2010

	State Excise Tax	State Sales Tax	Other State Tax/Fee	Total State Tax	State Rank	Local Excise Tax	Local Sales Tax	Total Local Tax	Total State and Local Tax	Total Taxes Rank
Colorado	0.220			0.220	32				0.220	33
Connecticut	0.250		0.162	0.412	1				0.412	5
Delaware	0.230		0.011	0.241	24				0.241	27
Florida	0.040	0.160	0.022	0.222	31	0.126	0.027	0.153	0.375	7
Georgia	0.075	0.104		0.179	44		0.078	0.078	0.257	23
Hawaii	0.170	0.137	\$0.055	0.362	7	\$0.165	0.017	0.182	0.544	2
Idaho	0.250		0.010	0.260	19				0.260	22
Illinois	0.190	0.162	0.011	0.363	6	0.110	0.078	0.188	0.550	1
Indiana	0.180	0.170	0.010	0.360	8				0.360	9
Iowa	0.210		0.010	0.220	33				0.220	34
Kansas	0.240		0.010	0.250	20				0.250	24
Kentucky	0.227		0.014	0.241	23				0.241	26
Louisiana	0.200			0.200	37				0.200	38
Maine	0.295		0.015	0.310	14				0.310	16
Maryland	0.235			0.235	28				0.235	30
Massachusetts	0.210		0.025	0.235	29				0.235	31
Michigan	0.190	0.171	0.009	0.369	4				0.369	8
Minnesota	0.275		0.021	0.296	15				0.296	17
Mississippi	0.180		0.004	0.184	42				0.184	43
Missouri	0.170		0.006	0.176	45				0.176	45
Montana	0.270		0.008	0.278	18				0.278	20
Nebraska	0.271		0.009	0.280	16				0.280	18
Nevada	0.240		0.008	0.248	21	0.100		0.100	0.348	10
New Hampshire	0.180		0.016	0.196	39				0.196	40
New Jersey	0.105		0.040	0.145	48				0.145	48
New Mexico	0.170		0.019	0.189	41				0.189	42
New York	0.080	0.116	0.167	0.363	5		0.142	0.142	0.505	3
North Carolina	0.319		0.003	0.322	13				0.322	15
North Dakota	0.230			0.230	30				0.230	32
Ohio	0.280			0.280	17				0.280	19
Oklahoma	0.160		0.010	0.170	46				0.170	46
Oregon	0.240			0.240	25	0.030		0.030	0.270	21
Pennsylvania	0.120		0.203	0.323	11				0.323	13
Rhode Island	0.320		0.010	0.330	9				0.330	11
South Carolina	0.160		0.008	0.168	47				0.168	47
South Dakota	0.220		0.020	0.240	26				0.240	28
Tennessee	0.200		0.014	0.214	35				0.214	37
Texas	0.200			0.200	38				0.200	39
Utah	0.245			0.245	22				0.245	25
Vermont	0.190		0.048	0.238	27				0.238	29
Virginia	0.175		0.006	0.181	43				0.181	44
Washington	0.375			0.375	3				0.375	6
West Virginia	0.205		0.117	0.322	12				0.322	14
Wisconsin	0.309		0.020	0.329	10				0.329	12
Wyoming	0.130		0.010	0.140	49				0.140	49

Note: The table does not include special tax rates for alcohol-gasoline blends or for gasoline used in commercial vehicles.
Sources: AAA Daily Fuel Gauge Report; Commercial Clearing House, *State Tax Guide*; Federation of Tax Administrators; American Petroleum Institute; and state revenue agency websites.

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