

Survey of State and Local Gasoline Taxes

This short subject shows state and local gasoline taxes in each state as of July 1, 2017. Because of the interrelationship in some 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 each state’s total tax burden. While all states impose per-gallon taxes, seven states also impose sales taxes (which fluctuate based on price), and 13 states allow local gas or sales taxes to be imposed. Minnesota’s total tax burden on gasoline, which includes the 28.5-cent per-gallon excise tax and 0.1-cent inspection fee, places it 24th highest based on state taxes and 27th highest based on total state and local taxes. (The 2-cent per-gallon Petrofund cleanup fee did not apply on July 1, 2017; this fee is imposed periodically based on the balance in the fund.)

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 applies these fees, if they applied on July 1, 2017
- 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
- Local sales tax: Local retail sales taxes that apply to gasoline in the largest city in the state
- Total local tax: Combined local gas taxes and sales taxes
- Total tax: Combined state and local taxes

For price-based taxes, U.S. Energy Information Administration price data for the week of July 3, 2017, was used for the applicable region, state, or city. This price was adjusted in those states that impose a sales tax on gasoline, but excludes state or federal per-gallon taxes from the taxable price.

Total State and Local Taxes on Gasoline as of July 1, 2017										
	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	\$0.180		\$0.030	\$0.210	39	\$0.010		\$0.010	\$0.220	37
Alaska	0.080		0.010	0.090	50				0.090	50
Arizona	0.180		0.010	0.190	42				0.190	44
Arkansas	0.215		0.003	0.218	37				0.218	39
California	0.297	0.067	0.072	0.436	3		0.059	0.059	0.495	4

	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	36				0.220	37
Connecticut	0.250		0.133	0.383	7				0.383	11
Delaware	0.230		0.016	0.246	31				0.246	33
Florida	0.040	0.134	0.001	0.175	46	0.134		0.134	0.309	21
Georgia	0.263			0.263	28		0.095	0.095	0.358	12
Hawaii	0.160	0.107	0.054	0.320	17	0.165	0.013	0.178	0.499	3
Idaho	0.320		0.010	0.330	13				0.330	17
Illinois	0.190	0.130	0.011	0.331	12	0.110	0.069	0.179	0.510	2
Indiana	0.280	0.129	0.010	0.419	4				0.419	8
Iowa	0.305			0.305	18				0.305	22
Kansas	0.240		0.010	0.250	30				0.250	32
Kentucky	0.246		0.014	0.260	29				0.260	31
Louisiana	0.200		0.001	0.201	40				0.201	42
Maine	0.300			0.300	22				0.300	26
Maryland	0.338			0.338	11				0.338	16
Massachusetts	0.240		0.026	0.266	27				0.266	30
Michigan	0.263	0.122	0.009	0.394	6				0.394	10
Minnesota	0.285		0.001	0.286	24				0.286	27
Mississippi	0.180		0.004	0.184	45				0.184	47
Missouri	0.170		0.003	0.173	47				0.173	48
Montana	0.315		0.008	0.323	16				0.323	20
Nebraska	0.270		0.009	0.279	26				0.279	29
Nevada	0.230		0.008	0.238	34	0.214		0.214	0.452	6
New Hampshire	0.222		0.016	0.238	33				0.238	35
New Jersey	0.105	0.266	0.040	0.411	5				0.411	9
New Mexico	0.170		0.019	0.189	43				0.189	45
New York	0.081	0.088	0.162	0.330	14		0.112	0.112	0.442	7
North Carolina	0.340		0.003	0.343	9				0.343	14
North Dakota	0.230			0.230	35				0.230	36
Ohio	0.280			0.280	25				0.280	28
Oklahoma	0.160		0.010	0.170	48				0.170	49
Oregon	0.300			0.300	22	0.030		0.030	0.330	18
Pennsylvania	0.582		0.011	0.593	1				0.593	1
Rhode Island	0.330		0.010	0.340	10				0.340	15
South Carolina	0.180		0.008	0.188	44				0.188	46
South Dakota	0.280		0.020	0.300	21				0.300	25
Tennessee	0.200		0.014	0.214	38				0.214	40
Texas	0.200			0.200	41				0.200	43
Utah	0.294		0.007	0.301	20				0.301	24
Vermont	0.121		0.184	0.305	19				0.305	23
Virginia	0.162		0.006	0.168	49	0.034		0.034	0.202	41
Washington	0.494			0.494	2				0.494	5
West Virginia	0.205		0.152	0.357	8				0.357	13
Wisconsin	0.309		0.020	0.329	15				0.329	19
Wyoming	0.230		0.010	0.240	32				0.240	34

Note: The table does not include special tax rates for alcohol-gasoline blends or for gasoline used in commercial vehicles.

Sources: Federation of Tax Administrators; American Petroleum Institute; U.S. Energy Information Administration; and state revenue agency websites.

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