

**STATE AND PROVINCIAL MOTOR FUEL TAX RATES  
FOR HEAVY VEHICLES  
January 1, 2017**

<u>State</u>	<u>Tax Rate in ¢/Gallon</u>		<u>Notes</u>
	<u>Gasoline</u>	<u>Diesel</u>	
Alabama	19	20.75	[includes 0.75¢ wholesale tax D, [1 environmental fee G, D – all paid at pump only
Alaska	8.95	8.95	[includes 0.95¢ environmental fee
Arizona	19	27	[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	33.99	40	[includes 2.25% sales tax G, 9.25% D
Colorado	22	20.5	
Connecticut	38.3	41.7	[incl. 8.1% wholesale tax, G only, currently 13.3¢
Delaware	23	22	
District of Columbia	23.5	23.5	
Florida	34	33.87	[incl. 6% sales tax, unif. local tax, clean-up fees
Georgia	26.3	29.4	
Hawaii	17.263	15.263	[includes 0.263 clean-up fee; D plus 4% sales tax [added at pump
Idaho	32	32	
Illinois	31.8	34.5	[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	31.7	33.5	[includes 1¢ clean-up fee, paid at pump only
Kansas	25	27	[includes 1¢ clean-up fee, paid at pump only
Kentucky	30.4	33.2	[includes 4.4¢ surcharge on G, 10.2¢ on D, [paid on report only; includes 1.4¢ tank fee, [paid at pump only
Louisiana	20	20	
Maine	31.45	31.87	[includes 1.45¢ G and 0.67¢ D clean-up fees, paid [at pump only
Maryland	33.5	34.25	
Massachusetts	24	24	
Michigan	38.275	39.975	[includes 6% sales tax paid on report and 0.875¢ [clean-up fee paid at pump only
Minnesota	28.5	28.5	
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	28.2	27.6	[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	23.825	23.825	[includes 1.625¢ in clean-up fees paid at pump only
New Jersey	37.1	33.4	[includes petroleum tax
New Mexico	18	22	[includes 1¢ load fee paid at pump only
New York	38.65	37.85	[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

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	<u>Gasoline</u>	<u>Diesel</u>	
North Carolina	34.3	34.3	
North Dakota	23	23	
Ohio	28	28	
Oklahoma	16	13	
Oregon	30	0	[D taxed through weight-distance tax
Pennsylvania	58.2	74.7	[includes petroleum tax
Rhode Island	33	33	
South Carolina	16.75	16.75	[includes 0.75¢ clean-up fees paid at pump only
South Dakota	30	30	[includes 2¢ distributor tax, paid at pump only
Tennessee	21.4	18.4	[incl. 0.4¢ clean-up fee and 1¢ inspection fee, [at pump only
Texas	20	20	
Utah	29.4	29.4	
Vermont	30.46	32	[includes 2% sales tax and a clean-up fee
Virginia	24.3	24.3	[includes 7.5¢ surtax on G, 3.5¢ D, paid on report only; [0.6¢ clean-up fee paid at pump only
Washington	49.4	49.4	
West Virginia	33.2	33.2	[includes 5% sales tax
Wisconsin	32.9	32.9	[includes clean-up fee
Wyoming	24	24	[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>Fuel Tax Rate in ¢CN/Liter</u>		
	<u>Gasoline</u>	<u>Diesel</u>	
Alberta	17.49	18.35	[includes a "carbon tax" component
British Columbia	21.17	22.67	[includes a "carbon tax" component
Manitoba	14	14	
New Brunswick	15.5	21.5	[prov. sales tax add'l, paid at pump only
Newfoundland	33	21.5	[prov. sales tax add'l, paid at pump only
Nova Scotia	15.5	15.4	[prov. sales tax add'l, paid at pump only
Ontario	14.7	14.3	
Prince Edward Island	13.1	20.2	[composite qtrly rate; rate at pump can [change monthly
Quebec	19.2	20.2	[prov. sales tax add'l, paid at pump only
Saskatchewan	15	15	
Northwest Territories	9.1	7.7	
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 January 1, 2017. 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.