

December 27, 2001

COMPILATION OF UNITED STATES FUEL TAXES, INSPECTION FEES AND ENVIRONMENTAL TAXES AND FEES

- 1. This document is a compilation of the Federal, State and local fuel and energy taxes, inspection fees, and environmental taxes and fees for the 50 States, Puerto Rico, the United States Virgin Islands and the Northern Mariana Islands. Please read the Disclaimer below before using this Compilation.**

General Notes

- 2. Unless otherwise noted, gasohol is taxed at the same rate as gasoline.**
- 3. The diesel tax rates apply to undyed diesel because dyed diesel is sold free of tax.**
- 4. Generally, the United States Government does not pay state “sales” taxes.**
- 5. JP-5 and JP-8 (aviation grade kerosene) is exempt at point of sale to the Department of Defense (DoD) (on the presumption it will be used in aircraft). DoD must provide an exemption certificate stating that the fuel will be used in aircraft.**
 - a. DoD must remit a \$0.244 per gallon FET on kerosene for JP-8 and JP-5 used in highway vehicles.**
 - b. To avoid a second \$0.219 per gallon FET on aircraft fuel, the Government must provide an exemption certificate stating that the fuel will be used in vessels of war.**
 - c. DESC must collect and remit the aviation fuel tax of \$0.219 per gallon on JP-8 and JP-5 used in commercial or other non-DoD aircraft (unless an exemption, supported by an exemption certificate is provided).**

- d. The Military Services should notify Defense Finance and Accounting Service (DFAS) Columbus of non-exempt uses so DFAS can make appropriate payment to the IRS.**
- 6. DESC can sell aviation fuel tax free for use in a domestic air carrier engaged in foreign trade or trade between the United States and any of its possessions, and use in a foreign air carrier engaged in foreign trade or trade between the United States and any of its possessions, but only if the country in which the foreign carrier is registered allows U.S. carriers reciprocal privileges. A buyer for these uses must provide DESC a signed exemption certificate stating the buyer's name, address, employer identification number, registration number, and intended use of the fuel. A buyer may give a separate exemption certificate for each purchase or may give one certificate to cover all purchases from DESC for up to one year.**
- 7. DESC can make aviation fuel sales to a registered commercial aircraft operator at a reduced tax rate of \$0.044 per gallon if the fuel will be used for commercial aviation (other than foreign trade). Commercial aviation is defined as any use in an aircraft in the business of transporting persons or property by air for pay. However, commercial aviation does not include any of the following uses:**
 - Any use by an aircraft that has a maximum certificated takeoff weight of 6,000 pounds or less, unless the aircraft is operated on an established line.**
 - Any use exclusively for the purpose of skydiving.**
 - Any use of an aircraft owned or leased by a member of an affiliated group and unavailable for hire by nonmembers. (Whether an aircraft is available for hire by nonmembers is determined on a flight-by-flight basis.)**

To buy at a tax-reduced rate, the airline must provide DESC a signed exemption certificate stating the buyer's name, address, employer identification number, registration number, and intended use of the fuel. An airline may give a separate exemption certificate for each purchase or may give one certificate to cover all purchases from DESC for up to one year.

- 8. On March 1, 2001, Congress authorized a \$0.002 per gallon tax on #1 distillate and #2 dyed distillate fuel. This includes all #2 fuel oil, regardless of sulfur content; all high sulfur diesel (although a portion will ultimately be refunded); dyed #1 distillate and the product labeled dyed kerosene. The National Oil Heat Research Alliance (NORA) is not collecting on dyed low sulfur diesel right now, but may in the future. Any low sulfur dyed diesel used to make a heating oil blend (.3 or .2 sulfur heating oils) is also subject to the fee. Heating oil representatives in each state elect whether to impose the NORA tax. 42 U.S.C. § 6201. The Department of Defense (DoD) and National Guard are exempt; Federal Civilian activities are not. Industry representatives have elected to impose the NORA tax in 21 states currently. More information on the NORA fee is on the NORA website: <http://www.nora-oilheat.org/>**

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If you receive information regarding changes in fuel taxes, inspection fees or environmental taxes and fees, please contact Louise Hansen at (703) 767-5003 or lhansen@desc.dla.mil. If you have comments, problems or suggestions for this compilation, you can also contact Louise Hansen.

	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>FEDERAL EXCISE TAX</p> <p>(Includes \$0.01 gallon Leaking Underground Storage Tank Trust Fund tax)</p> <p>Internal Revenue Service</p>	Motor Fuel Tax	\$0.184/gallon Effective January 1, 1994	26 United States Code (U.S.C.) § 4081(a)(2)	<ul style="list-style-type: none"> • United States Government pays tax • National Guard and District of Columbia Government are exempt 26 CFR § 48.4221-5 	<ul style="list-style-type: none"> • IRS Form 8849, Claim for Refund of Excise Taxes • IRS Pub 378, Fuel Tax Credits and Refunds • IRS Form 720, Quarterly Federal Excise Tax Return • IRS Pub 510, Excise Taxes for 2001
	10% Gasohol Tax	\$0.131/gallon Effective January 1, 2001	26 U.S.C. § 4081	<ul style="list-style-type: none"> • United States Government pays tax • National Guard and District of Columbia Government are exempt 26 CFR § 48.4221-5 	<ul style="list-style-type: none"> • IRS Form 8849, Claim for Refund of Excise Taxes • IRS Pub 378, Fuel Tax Credits and Refunds • IRS Form 720, Quarterly Federal Excise Tax Return • IRS Pub 510, Excise Taxes for 2001

	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
FEDERAL EXCISE TAX (Continued) (Includes \$0.01 gallon Leaking Underground Storage Tank Trust Fund tax)	7.7% Gasohol Tax	\$0.14319/gallon Effective January 1, 2001	26 U.S.C. § 4081	<ul style="list-style-type: none"> • United States Government pays tax • National Guard and District of Columbia Government are exempt 26 CFR § 48.4221-5 	<ul style="list-style-type: none"> • IRS Form 8849, Claim for Refund of Excise Taxes • IRS Pub 378, Fuel Tax Credits and Refunds • IRS Form 720, Quarterly Federal Excise Tax Return • IRS Pub 510, Excise Taxes for 2001
	5.7% Gasohol Tax	\$0.15379/gallon Effective January 1, 2001	26 U.S.C. § 4081	<ul style="list-style-type: none"> • United States Government pays tax • National Guard and District of Columbia Government are exempt 26 CFR § 48.4221-5 	<ul style="list-style-type: none"> • IRS Form 8849, Claim for Refund of Excise Taxes • IRS Pub 378, Fuel Tax Credits and Refunds • IRS Form 720, Quarterly Federal Excise Tax Return • IRS Pub 510, Excise Taxes for 2001

	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>FEDERAL EXCISE TAX (Continued)</p> <p>(Includes \$0.01 gallon Leaking Underground Storage Tank Trust Fund tax)</p>	Diesel Fuel Tax (Undyed)	<p>\$0.244/gallon</p> <p>Effective January 1, 1994</p>	<p>26 U.S.C. § 4081 (a)(2)</p>	<ul style="list-style-type: none"> • United States Government pays tax • National Guard and District of Columbia Government are exempt 26 CFR § 48.4221-5 • F-76 (Fuel Naval Distillate) is exempt (specifically excluded from the definition of diesel fuel) 26 CFR § 48.4081-1 • United States Government pays tax on Marine Gas Oil but claims refund (based on off highway business use) 	<ul style="list-style-type: none"> • IRS Form 8849, Claim for Refund of Excise Taxes • IRS Pub 378, Fuel Tax Credits and Refunds • IRS Form 720, Quarterly Federal Excise Tax Return • IRS Pub 510, Excise Taxes for 2001

	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>FEDERAL EXCISE TAX (Continued)</p> <p>(Includes \$0.01 gallon Leaking Underground Storage Tank Trust Fund tax)</p>	Biodiesel Fuel Tax	\$0.244/gallon	26 U.S.C. § 4081	<ul style="list-style-type: none"> • United States Government pays tax • National Guard and District of Columbia Government are exempt 26 CFR § 48.4221-5 	<ul style="list-style-type: none"> • IRS Form 8849, Claim for Refund of Excise Taxes • IRS Pub 378, Fuel Tax Credits and Refunds • IRS Form 720, Quarterly Federal Excise Tax Return • IRS Pub 510, Excise Taxes for 2001
	E85 (qualified ethanol) Fuel Tax * Taxed as special fuel	\$0.1305/gallon	26 U.S.C. § 4081	<ul style="list-style-type: none"> • E85 is “qualified ethanol.” It is not taxed at the rack. Tax is imposed on delivery into the fuel supply tank of the vehicle, unless buyer furnishes written statement to the seller stating entire quantity for fuel is for a nontaxable use • United States Government pays tax • National Guard and District of Columbia Government are exempt 26 CFR § 48.4221-5 	<ul style="list-style-type: none"> • IRS Form 8849, Claim for Refund of Excise Taxes • IRS Pub 378, Fuel Tax Credits and Refunds • IRS Form 720, Quarterly Federal Excise Tax Return • IRS Pub 510, Excise Taxes for 2001

	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>FEDERAL EXCISE TAX (Continued)</p> <p>(Includes \$0.01 gallon Leaking Underground Storage Tank Trust Fund tax)</p>	Kerosene Tax (undyed)	<p>\$0.244/gallon</p> <p>Effective January 1, 1994</p>	26 U.S.C. § 4081(a)(2)	<ul style="list-style-type: none"> • JP-8 is exempt at point of sale <ul style="list-style-type: none"> – Exemption for use in aircraft – Requires exemption certificate (included in regulation) • 26 CFR § 48.4082-6 • If DoD uses JP-8 on road, must remit tax to Internal Revenue Service • If use JP-8 for another tax exempt purpose (e.g., heating) do not remit tax 	<ul style="list-style-type: none"> • IRS Form 8849, Claim for Refund of Excise Taxes • IRS Pub 378, Fuel Tax Credits and Refunds • IRS Form 720, Quarterly Federal Excise Tax Return • IRS Pub 510, Excise Taxes for 2001

	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>FEDERAL EXCISE TAX (Continued)</p> <p>(Includes \$0.01 gallon Leaking Underground Storage Tank Trust Fund tax)</p>	<p>Aviation Fuel Tax</p> <p>(Includes</p>	<p>\$0.219/gallon</p> <p>Effective January 1, 1994</p>	<p>26 U.S.C. § 4091(b)</p>	<ul style="list-style-type: none"> • DoD is exempt 26 CFR § 48.4221-4 <ul style="list-style-type: none"> – Requires supplies for vessels or aircraft of war exemption certificate (included in regulation) • National Guard is exempt 26 CFR § 48.4221-5 <ul style="list-style-type: none"> – Requires state and local government exemption certificate (included in regulation) • Federal Civilian activities are <u>not</u> exempt 	<ul style="list-style-type: none"> • IRS Form 8849, Claim for Refund of Excise Taxes • IRS Pub 378, Fuel Tax Credits and Refunds • IRS Form 720, Quarterly Federal Excise Tax Return • IRS Pub 510, Excise Taxes for 2001

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>FEDERAL EXCISE TAX (Continued)</p> <p>(Includes \$0.01 gallon Leaking Underground Storage Tank Trust Fund tax)</p>	<p>Aviation Gasoline Tax</p>	<p>\$0.194/gallon</p> <p>Effective January 1, 1994</p>	<p>26 U.S.C. § 4081(a)(2)</p>	<ul style="list-style-type: none"> • DoD is exempt 26 CFR § 48.4221-4 <ul style="list-style-type: none"> – Requires supplies for vessels or aircraft of war exemption certificate (included in regulation) • National Guard is exempt 26 CFR § 48.4221-5 <ul style="list-style-type: none"> – Requires state and local government exemption certificate (included in regulation) • Federal Civilian activities are <u>not</u> exempt 	<ul style="list-style-type: none"> • IRS Form 8849, Claim for Refund of Excise Taxes • IRS Pub 378, Fuel Tax Credits and Refunds • IRS Form 720, Quarterly Federal Excise Tax Return • IRS Pub 510, Excise Taxes for 2001

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p><u>ALABAMA</u></p> <p>334-242-1170 (Main Number-ask for Fuel Tax Division)</p>	Motor Fuel Tax	\$0.16/gallon	<p>\$0.12/gallon Ala. Code § 40-17-31(a)</p> <p>+</p> <p>\$0.04/gallon Ala. Code § 40-17-220(a)</p>	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt Ala. Code § 40-17-31; Ala. Code § 40-17-220 	<ul style="list-style-type: none"> <u>Fleet Card</u>: Currently cannot obtain refund of tax paid at a retail outlet; only licensed distributors can sell tax-free to exempt entities (and must know before selling gasoline that customer is exempt) General Summary of Alabama Taxes page 17 Motor Fuels Frequently Asked Questions State Fuel Tax Rates (with applicable Code of Alabama 1975 Sections) Link to Alabama Code
	Diesel Fuel Tax	\$0.17/gallon	<p>\$0.13/gallon Ala. Code § 40-17-2(1)</p> <p>+</p> <p>\$0.04/gallon Ala. Code § 40-17-220(a)</p>	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt Ala. Code § 40-17-2; Ala. Code § 40-17-220 	<ul style="list-style-type: none"> General Summary of Alabama Taxes page 17 Motor Fuels Frequently Asked Questions State Fuel Tax Rates (with applicable Code of Alabama 1975 Sections) Link to Alabama Code

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
ALABAMA (continued)	Aviation Gasoline Tax	\$0.03/gallon	Ala. Code § 40-17-31(d) * Rates adjusted annually	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt Ala. Code § 40-17-31; Ala. Code § 40-17-220 	<ul style="list-style-type: none"> General Summary of Alabama Taxes page 17 Motor Fuels Frequently Asked Questions State Fuel Tax Rates (with applicable Code of Alabama 1975 Sections) Link to Alabama Code
	Jet Fuel Tax	\$0.01/gallon	Ala. Code § 40-17-31(d) * Rates adjusted annually	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt Ala. Code § 40-17-31; Ala. Code § 40-17-220 ** FBO must be a licensed distributor 	<ul style="list-style-type: none"> General Summary of Alabama Taxes page 17 Motor Fuels Frequently Asked Questions State Fuel Tax Rates (with applicable Code of Alabama 1975 Sections) Link to Alabama Code

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION																																						
<p>ALABAMA (continued)</p> <p>Sales and Use Tax Division 334-242-9627</p>	<p>Storage Tank Fee</p>	<p>Charge imposed on the first withdrawal from bulk at the following rate:</p> <table border="1" data-bbox="621 548 890 1182"> <thead> <tr> <th>Gallons</th> <th>Charge</th> </tr> </thead> <tbody> <tr><td>0-500</td><td>\$1.50</td></tr> <tr><td>501-1000</td><td>\$3.00</td></tr> <tr><td>1001-1500</td><td>\$4.50</td></tr> <tr><td>1501-2000</td><td>\$6.00</td></tr> <tr><td>2001-2500</td><td>\$7.50</td></tr> <tr><td>2501-3000</td><td>\$9.00</td></tr> <tr><td>3001-3500</td><td>\$10.50</td></tr> <tr><td>3501-4000</td><td>\$12.00</td></tr> <tr><td>4001-4500</td><td>\$13.50</td></tr> <tr><td>4501-5000</td><td>\$15.00</td></tr> <tr><td>5001-5500</td><td>\$16.50</td></tr> <tr><td>5501-6000</td><td>\$18.00</td></tr> <tr><td>6001-6500</td><td>\$19.50</td></tr> <tr><td>6501-7000</td><td>\$21.00</td></tr> <tr><td>7001-7500</td><td>\$21.50</td></tr> <tr><td>7501-8000</td><td>\$24.00</td></tr> <tr><td>8001-8500</td><td>\$25.50</td></tr> <tr><td>8501 or more</td><td>\$27.00</td></tr> </tbody> </table> <p>* Often averaged at \$0.003/gallon</p>	Gallons	Charge	0-500	\$1.50	501-1000	\$3.00	1001-1500	\$4.50	1501-2000	\$6.00	2001-2500	\$7.50	2501-3000	\$9.00	3001-3500	\$10.50	3501-4000	\$12.00	4001-4500	\$13.50	4501-5000	\$15.00	5001-5500	\$16.50	5501-6000	\$18.00	6001-6500	\$19.50	6501-7000	\$21.00	7001-7500	\$21.50	7501-8000	\$24.00	8001-8500	\$25.50	8501 or more	\$27.00	<p>Ala. Code § 22-35-5</p>	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are <u>not</u> exempt Include fee in contract price 	<ul style="list-style-type: none"> General Summary of Alabama Taxes page 44 Alabama Underground and Aboveground Storage Tank Trust Fund Act booklet Link to Alabama Code
Gallons	Charge																																										
0-500	\$1.50																																										
501-1000	\$3.00																																										
1001-1500	\$4.50																																										
1501-2000	\$6.00																																										
2001-2500	\$7.50																																										
2501-3000	\$9.00																																										
3001-3500	\$10.50																																										
3501-4000	\$12.00																																										
4001-4500	\$13.50																																										
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STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
ALABAMA (continued) Agriculture and Industries 334-240-7171	Petroleum Products Inspection Fee (Gasoline/diesel)	\$0.02/gallon	Ala. Code § 8-17-87	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt ** Vendor must be a licensed distributor 	<ul style="list-style-type: none"> Link to Alabama Code Basis of Exemption - Department of Agriculture and Industries, Petroleum Commodities Division, Instructions for Preparing Reporting Forms, Form 10A, page 5
	Petroleum Products Inspection Fee (Jet fuel/aviation grade kerosene)	\$0.00025/gallon	Ala. Code § 8-17-87	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt ** Vendor must be a licensed distributor 	<ul style="list-style-type: none"> Link to Alabama Code Basis of Exemption – Department of Agriculture and Industries, Petroleum Commodities Division, Instructions for Preparing Reporting Forms, Form 10A, page 5
<u>ALASKA</u> Motor Fuel Tax Division 907-465-4661	Motor Fuel Tax	\$0.08/gallon	Alaska Stat. § 43.40.010	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt Alaska Stat. § 43.40.100 	<ul style="list-style-type: none"> Alaska Motor Fuel Tax Information

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
ALASKA (Continued)		Gasohol Tax	\$0.08/gallon* <i>Reduced rate in Anchorage from October 27 through end of February= \$0.06/gallon</i>	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt Alaska Stat. § 43.40.100 	
	Diesel Fuel Tax	\$0.08/gallon	Alaska Stat. § 43.40.010	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt Alaska Stat. § 43.40.100 	<ul style="list-style-type: none"> Alaska Motor Fuel Tax Information
	Aviation Fuel Tax	\$0.047/gallon	Alaska Stat. § 43.40.010	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt Alaska Stat. § 43.40.100 	<ul style="list-style-type: none"> Alaska Motor Fuel Tax Information
	Jet Fuel Tax	\$0.032/gallon	Alaska Stat. § 43.40.010	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt Alaska Stat. § 43.40.100 	<ul style="list-style-type: none"> Alaska Motor Fuel Tax Information

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p><u>ARIZONA</u></p> <p>Department of Transportation</p> <p>(602) 712-8300 Gerald Wigal Nick Norton</p>	<p>Motor Vehicle Fuel Tax</p>	<p>\$0.18/gallon</p>	<p>Ariz. Rev. Stat. § 28-5606</p>	<ul style="list-style-type: none"> • United States Government exempt but effective 1/1/1998, must apply for refund <p>Ariz. Rev. Stat. § 28-5610; Ariz. Rev. Stat. § 28-5611</p>	<ul style="list-style-type: none"> • Link to Arizona Statutes
	<p>Diesel (Use) Fuel Tax</p>	<p>\$0.26/gallon</p> <p>\$0.18/gallon for government vehicles purchasing at retail pump (retailer supposed to adjust rate at pump)</p>	<p>Ariz. Rev. Stat. § 28-5606</p>	<ul style="list-style-type: none"> • DoD, Federal Civilian activities and National Guard get automatic refund of \$.09/gal (when paid only \$0.18/gallon) • If pay full rate of \$0.26/gallon, get full refund <p>Ariz. Rev. Stat. § 28-5610; Ariz. Rev. Stat. § 28-5611</p>	<ul style="list-style-type: none"> • Link to Arizona Statutes • Government must apply for refund to Department of Transportation. Motor Vehicle Division (no specific form required by Department)
<p>Department of Revenue</p> <p>(602) 255-2060</p>	<p>Jet Fuel Excise and Use Tax</p>	<p>\$0.0305/gallon plus local, city and county taxes</p>	<p>Ariz. Rev. Stat. § 42-5352</p>	<ul style="list-style-type: none"> • United States Government is <u>not</u> exempt 	<ul style="list-style-type: none"> • Link to Arizona Statutes

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
ARIZONA (Continued)	Jet Fuel Excise and Use Tax	Cochise County \$0.00305/gallon	Rate effective 6/1/2001	<ul style="list-style-type: none"> United States Government is <u>not</u> exempt 	<ul style="list-style-type: none"> Arizona State, County And City Transaction Privilege And Other Tax Rate Tables
		Coconino County \$0.00488/gallon	Rate effective 6/1/2001	<ul style="list-style-type: none"> United States Government is <u>not</u> exempt 	<ul style="list-style-type: none"> Arizona State, County And City Transaction Privilege And Other Tax Rate Tables
		Gila County \$0.0061/gallon	Rate effective 6/1/2001	<ul style="list-style-type: none"> United States Government is <u>not</u> exempt 	<ul style="list-style-type: none"> Arizona State, County And City Transaction Privilege And Other Tax Rate Tables
		LaPaz County \$0.0061/gallon	Rate effective 6/1/2001	<ul style="list-style-type: none"> United States Government is <u>not</u> exempt 	<ul style="list-style-type: none"> Arizona State, County And City Transaction Privilege And Other Tax Rate Tables
		Maricopa County \$0.00305/gallon	Rate effective 6/1/2001	<ul style="list-style-type: none"> United States Government is <u>not</u> exempt 	<ul style="list-style-type: none"> Arizona State, County And City Transaction Privilege And Other Tax Rate Tables
		Mohave County \$0.00152/gallon	Rate effective 6/1/2001	<ul style="list-style-type: none"> United States Government is <u>not</u> exempt 	

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
ARIZONA (Continued)	Jet Fuel Excise and Use Tax	Pima County No tax	Rate effective 6/1/2001		<ul style="list-style-type: none"> • Arizona State, County And City Transaction Privilege And Other Tax Rate Tables
		Pinal County \$0.0061/gallon	Rate effective 6/1/2001	<ul style="list-style-type: none"> • United States Government is <u>not</u> exempt 	<ul style="list-style-type: none"> • Arizona State, County And City Transaction Privilege And Other Tax Rate Tables
		Yavapai County \$0.00427/gallon	Rate effective 6/1/2001	<ul style="list-style-type: none"> • United States Government is <u>not</u> exempt 	<ul style="list-style-type: none"> • Arizona State, County And City Transaction Privilege And Other Tax Rate Tables
		Yuma County \$0.0061/gallon	Rate effective 6/1/2001	<ul style="list-style-type: none"> • United States Government is <u>not</u> exempt 	<ul style="list-style-type: none"> • Arizona State, County And City Transaction Privilege And Other Tax Rate Tables
		Santa Cruz County \$0.00305/gallon	Rate effective 6/1/2001	<ul style="list-style-type: none"> • United States Government is <u>not</u> exempt 	<ul style="list-style-type: none"> • Arizona State, County And City Transaction Privilege And Other Tax Rate Tables
		City of Glendale \$0.017/gallon	City of Glendale Code 21.1-422	<ul style="list-style-type: none"> • United States Government is <u>not</u> exempt 	<ul style="list-style-type: none"> • City of Glendale • City of Glendale Code
		City of Mesa \$0.03/gallon	Mesa City Code Book 5- 10-610	<ul style="list-style-type: none"> • United States Government is <u>not</u> exempt 	<ul style="list-style-type: none"> • Mesa City Code Book
		City of Scottsdale \$0.18/gallon	Scottsdale Tax Code, Article I, §422	<ul style="list-style-type: none"> • United States Government is <u>not</u> exempt 	<ul style="list-style-type: none"> • Scottsdale Tax Code

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
ARIZONA (continued)	Jet Fuel Excise and Use Tax	City of Phoenix \$0.0732/gallon	Phoenix Tax Code §14-422	<ul style="list-style-type: none"> United States Government is <u>not</u> exempt 	<ul style="list-style-type: none"> Phoenix Combined Tax Rates Phoenix Tax Code on Privilege Taxes
	Aviation Fuel Tax	\$0.05/gallon	Ariz. Rev. Stat. § 28-8344	<ul style="list-style-type: none"> United States Government is exempt but effective 1/1/1998, must apply for refund Ariz. Rev. Stat. § 28-5610; Ariz. Rev. Stat. § 28-5611 	<ul style="list-style-type: none"> Link to Arizona Statutes
	Transactional Privilege Tax on Heating Fuel	<p>1/2 rate of 5.6% of sale price = 2.8% + 1/2 of another 1% to 1/2% for local taxes</p> <p>(Increase effective 6/1/2001)</p>	<ul style="list-style-type: none"> Retail taxable activity rate (Code 017) Ariz. Rev. Stat. § 42-5010 	<ul style="list-style-type: none"> Fifty percent (50%) deduction for sale to the United States Government Ariz. Rev. Stat. § 42-5061 	<ul style="list-style-type: none"> Link to Arizona Statutes Ariz. Rev. Stat. § 42-5061K not applicable since Government would not be purchasing heating oil from a manufacturer (refiners would not qualify under subsection V)
		Cochise County 0.5%	Rate effective 6/1/2001	<ul style="list-style-type: none"> Fifty percent (50%) deduction for sale to the United States Government (1/2 of 0.5%) Ariz. Rev. Stat. § 42-5061 	<ul style="list-style-type: none"> Arizona State, County And City Transaction Privilege And Other Tax Rate Tables

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
ARIZONA (continued)	Transactional Privilege Tax on Heating Fuel	Coconino County 0.8%	Rate effective 6/1/2001	<ul style="list-style-type: none"> Fifty percent (50%) deduction for sale to the United States Government (1/2 of 0.8%) Ariz. Rev. Stat. § 42-5061 	<ul style="list-style-type: none"> Arizona State, County And City Transaction Privilege And Other Tax Rate Tables
		Gila County 1%	Rate effective 6/1/2001	<ul style="list-style-type: none"> Fifty percent (50%) deduction for sale to the United States Government (1/2 of 1%) Ariz. Rev. Stat. § 42-5061 	<ul style="list-style-type: none"> Arizona State, County And City Transaction Privilege And Other Tax Rate Tables
		LaPaz County 1%	Rate effective 6/1/2001	<ul style="list-style-type: none"> Fifty percent (50%) deduction for sale to the United States Government (1/2 of 1%) Ariz. Rev. Stat. § 42-5061 	<ul style="list-style-type: none"> Arizona State, County And City Transaction Privilege And Other Tax Rate Tables
		Maricopa County 0.7%	Rate effective 6/1/2001	<ul style="list-style-type: none"> Fifty percent (50%) deduction for sale to the United States Government (1/2 of 0.7%) Ariz. Rev. Stat. § 42-5061 	<ul style="list-style-type: none"> Arizona State, County And City Transaction Privilege And Other Tax Rate Tables
		Mohave County 0.25%	Rate effective 6/1/2001	<ul style="list-style-type: none"> Fifty percent (50%) deduction for sale to the United States Government (1/2 of 0.25%) Ariz. Rev. Stat. § 42-5061 	<ul style="list-style-type: none"> Arizona State, County And City Transaction Privilege And Other Tax Rate Tables

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
ARIZONA (continued)	Transactional Privilege Tax on Heating Fuel	Pima County No tax	Rate effective 6/1/2001		<ul style="list-style-type: none"> • Arizona State, County And City Transaction Privilege And Other Tax Rate Tables
		Pinal County 1%	Rate effective 6/1/2001	<ul style="list-style-type: none"> • Fifty percent (50%) deduction for sale to the United States Government (1/2 of 1%) Ariz. Rev. Stat. § 42-5061 	<ul style="list-style-type: none"> • Arizona State, County And City Transaction Privilege And Other Tax Rate Tables
		Yavapai County 0.7%	Rate effective 6/1/2001	<ul style="list-style-type: none"> • Fifty percent (50%) deduction for sale to the United States Government (1/2 of 0.7%) Ariz. Rev. Stat. § 42-5061 	<ul style="list-style-type: none"> • Arizona State, County And City Transaction Privilege And Other Tax Rate Tables
		Yuma County 0.5%	Rate effective 6/1/2001	<ul style="list-style-type: none"> • Fifty percent (50%) deduction for sale to the United States Government (1/2 of 0.5%) Ariz. Rev. Stat. § 42-5061 	<ul style="list-style-type: none"> • Arizona State, County And City Transaction Privilege And Other Tax Rate Tables
		Santa Cruz County 0.5%	Rate effective 6/1/2001	<ul style="list-style-type: none"> • Fifty percent (50%) deduction for sale to the United States Government (1/2 of 0.5%) Ariz. Rev. Stat. § 42-5061 	<ul style="list-style-type: none"> • Arizona State, County And City Transaction Privilege And Other Tax Rate Tables

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
ARIZONA (continued)		City of Glendale 1.3%	City of Glendale Code § 21.1-460	<ul style="list-style-type: none"> • Fifty percent (50%) deduction for sale to the United States Government (1/2 of 1.3%) City of Glendale Code § 21.1-465 	<ul style="list-style-type: none"> • City of Glendale • City of Glendale Code
		City of Mesa 1.5%	Mesa City Code § 5-10-460	<ul style="list-style-type: none"> • Fifty percent (50%) deduction for sale to the United States Government (1/2 of 1.5%) Mesa City Code § 5-10-465 	<ul style="list-style-type: none"> • Mesa City Code Book
		City of Scottsdale 1.4%	Scottsdale Tax Code, Article I, § 460	<ul style="list-style-type: none"> • Fifty percent (50%) deduction for sale to the United States Government (1/2 of 1.4%) Scottsdale Tax Code, Article I, § 465 	<ul style="list-style-type: none"> • Scottsdale Tax Code
		City of Phoenix 1.8%	Phoenix Tax Code §14-460	<ul style="list-style-type: none"> • Fifty percent (50%) deduction for sale to the United States Government (1/2 of 1.8%) Phoenix Tax Code §14-460 	<ul style="list-style-type: none"> • Phoenix Combined Tax Rates • Phoenix Tax Code on Privilege Taxes

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
ARIZONA (continued)	Storage Tank Fee	\$0.01/gallon (Rate effective July 1, 1990)	Ariz. Rev. Stat. § 49-1031	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt Ariz. Rev. Stat. § 49-1031 	<ul style="list-style-type: none"> Link to Arizona Statutes
<u>ARKANSAS</u> Motor Fuel Tax 501-682-4800	Motor Fuel Tax	\$0.215/gallon	\$0.095/gallon Ark. Code § 26-55-205 + \$0.04/gallon Ark. Code § 26-55-1002 + \$0.05/gallon Ark. Code § 26-55-1201; Ark Code § 26-56-601 + \$0.03/gallon Ark. Code § 26-55-1006	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt Ark. Code § 26-55-207 	<ul style="list-style-type: none"> Link to Arkansas Code

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
ARKANSAS (Continued)	Diesel Fuel Tax	\$0.225/gallon	\$0.105/gallon Ark. Code § 26-56-201(a)(1) and (2) + \$0.04/gallon Ark. Code § 26-56-201(d)(1) + \$0.04/gallon Ark. Code § 26-56-201(e)(1) + \$0.02/gallon Ark. Code § 26-56-502 + \$0.02/gallon Ark. Code § 26-56-601; Ark. Code § 26-55-1201	<ul style="list-style-type: none"> • United States Government is exempt Ark. Code § 26-56-201 	<ul style="list-style-type: none"> • Link to Arkansas Code
	Petroleum Environmental Assurance Fee (UST Fee)	\$.002/gallon New rate effective October 1, 2001	Ark. Code § 8-7-906	<ul style="list-style-type: none"> • DoD, Federal Civilian activities and National Guard are <u>not</u> exempt • Include in price 	<ul style="list-style-type: none"> • Link to Arkansas Code

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p><u>CALIFORNIA</u></p> <p>BOE Fuel Tax Division 916-322-9669 (press 1, then 6)</p> <p>State Controller's Office Mary Coruthers 916-445-4868 (Refunds for motor gasoline tax)</p>	Motor Fuel Tax	<p>\$0.18/gallon</p> <p>Rate effective January 1, 1994</p>	<p>Ca. Rev. & Tax. Code § 7351</p>	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are <u>not</u> exempt Off road refund available Ca. Rev. & Tax. Code § 8101 DoD only exempt when fuel is for use in ships or aircraft, or for use outside the State Motor Vehicle Fuel License Tax Regulation 1134 	<ul style="list-style-type: none"> Link to California Revenue and Taxation Code Off road refunds made through State Controller's Office using Form SCGR 1, Claim for Refund of Motor Vehicle Fuel License Tax
	Diesel Fuel Tax	\$0.271/gallon	<p>\$0.18/gallon Ca. Rev. & Tax. Code § 60050 + \$0.091/gallon Ca. Rev. & Tax. Code § 60116</p>	<ul style="list-style-type: none"> DoD and Federal Civilian activities are exempt Ca. Rev. & Tax. Code § 60100(E) National Guard is <u>not</u> exempt but can apply for off-road use refund or use dyed diesel Diesel Fuel Tax Regulation 1432 	<ul style="list-style-type: none"> Link to California Revenue and Taxation Code BOE-770-DU2, Claim For Refund Of Diesel Fuel Tax On Nontaxable Uses

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
CALIFORNIA (Continued)	Jet Fuel Tax	\$0.02/gallon	Ca. Rev. & Tax. Code § 7380	<ul style="list-style-type: none"> DoD is exempt Motor Vehicle Fuel License Tax Regulation 1137 and Ca. Rev. & Tax. Code § 7401 Federal Civilian activities and National Guard <u>not</u> exempt 	<ul style="list-style-type: none"> Link to California Revenue and Taxation Code
	Compressed Natural Gas Use Fuel Tax (On fuel used in motor vehicles)	\$0.07/per 100 cubic feet Rate effective January 1, 1971	Ca. Rev. & Tax. Code § 8651.6	<ul style="list-style-type: none"> United States Government <u>not</u> exempt Invoice separately Off road refund available Use Fuel Tax Regulation 1316 	<ul style="list-style-type: none"> Link to California Revenue and Taxation Code Refund requested using tax return
	Aviation Gasoline Tax	\$0.18/gallon (Taxed like motor fuel) Rate effective January 1, 1994	Ca. Rev. & Tax. Code § 7351	<ul style="list-style-type: none"> DoD aircraft are exempt Ca. Rev. & Tax. Code § 7401 Federal civilian agencies and National guard are <u>not</u> exempt 	<ul style="list-style-type: none"> Link to California Revenue and Taxation Code
Fuel Taxes Division Fuel Industry Section 916-324-2301 Hal Lovell	Oil Spill Response Fee	\$0.000952/gallon (\$0.04/barrel)	Ca. Gov't Code § 8670.48	<ul style="list-style-type: none"> United States Government is <u>not</u> exempt Include in fuel price 	<ul style="list-style-type: none"> Link to California Government Code

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>CALIFORNIA (Continued)</p> <p>Fuel Taxes Division Fuel Industry Section 916-324-2301 Hal Lovell</p>	<p>Oil Spill Administration Fee</p>	<p>\$ 0.00595/gallon (\$0.25/barrel)</p> <p>Currently suspended</p>	<p>Ca. Gov't Code § 8670.40</p>	<ul style="list-style-type: none"> • United States Government is <u>not</u> exempt • Include in fuel price 	<ul style="list-style-type: none"> • Link to California Government Code • Fee is subject to reinstatement if trust fund drops
<p>Fuel Taxes Division Fuel Industry Section 916-324-2301 Hal Lovell</p>	<p>Underground Storage Fee</p>	<p>\$0.012/gallon (trips each time the fuel is placed underground; use of putting it underground that trips the fee; can cause double and more taxation)</p>	<p>\$0.006 Ca. Health and Safety Code § 25299.41 + \$0.001 Ca. Health and Safety Code §25299.43(a) + \$0.002 Ca. Health and Safety Code § 25299.43(b) + \$0.003 Ca. Health and Safety Code § 25299.43(c)</p>	<ul style="list-style-type: none"> • United States Government is <u>not</u> exempt • Include in fuel price • If United States Government or National Guard are tank owners they are exempt Underground Storage Tank Maintenance Fee Regulation 1220 	<ul style="list-style-type: none"> • BOE Publication 88-Underground Storage Tank Fee • California Health and Safety Code §§ 252299.41 and 252299.42

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p><u>COLORADO</u></p> <p>Fuel Tax Division (303) 205-5602</p>	<p>Motor Fuel Tax</p>	<p>\$0.22/gallon</p> <p>Rate effective January 1, 1991</p>	<p>Colo. Rev. Stat. § 39-27-102</p>	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt Colo. Rev. Stat. § 39-27-102(1)(b) 	<ul style="list-style-type: none"> Governmental entity should obtain an exemption certificate Department of Revenue. Certificate entitles entity to purchase gasoline from a distributor without payment of the excise tax Use DR Form 0241 Colorado Motor and Aviation Fuel Excise Tax Program If purchase at retail pump, United States Government must submit refund application (DR Form 7189) Colo. Rev. Stat. § 39-27-103 Claim refund using DR Form 7118 Tax Refunds for Exempt Use of Fuel

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
COLORADO (Continued)	Diesel Fuel Tax	\$0.205/gallon Rate effective January 1, 1992	Colo. Rev. Stat. § 39-27-102.5	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt Colo. Rev. Stat. § 39-27-102.5(2)(b) 	<ul style="list-style-type: none"> Colorado Motor and Aviation Fuel Excise Tax Program Governmental entity should obtain an exemption certificate Department of Revenue. Certificate entitles entity to purchase gasoline from a distributor without payment of the excise tax Use DR Form 0241 If purchase at retail pump, United States Government must submit refund application (DR Form 7189) Colo. Rev. Stat. § 39-27-103.5

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
COLORADO (Continued)	Aviation Fuel Tax	\$0.06/gallon	Colo. Rev. Stat. § 39-27-102	<ul style="list-style-type: none"> • DoD exempt • Federal Civilian activities exempt • National Guard exempt Colo. Rev. Stat. § 39-27-102(b)	<ul style="list-style-type: none"> • Colorado Motor and Aviation Fuel Excise Tax Program • Governmental entity should obtain an exemption certificate Department of Revenue. Certificate entitles entity to purchase gasoline from a distributor without payment of the excise tax Use DR Form 0241 • If purchase at FBO, they can back out tax and apply for refund; if FBO includes tax, United States Government must submit refund application (DR Form 7189) Colo. Rev. Stat. § 39-27-103 • Claim refund using DR Form 7121

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
COLORADO (Continued)	Jet Fuel Tax	\$0.04/gallon	Colo. Rev. Stat. § 39-27-102	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt Colo. Rev. Stat. § 39-27-102(b) 	<ul style="list-style-type: none"> Colorado Motor and Aviation Fuel Excise Tax Program Governmental entity should obtain an exemption certificate Department of Revenue. Certificate entitles entity to purchase gasoline from a distributor without payment of the excise tax Use DR Form 0241 If purchase at FBO, they can back out tax and apply for refund; if FBO includes tax, United States Government must submit refund application (DR Form 7189) Colo. Rev. Stat. § 39-27-103 Claim refund using DR Form 7121

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
COLORADO (Continued) (303) 232-2451	Environmental Response Surcharge (Fee does not apply to aircraft fuel)	\$0.00625/gallon New rate effective October 1, 2001	Colorado Revised Statutes § 8-20-206.5	<ul style="list-style-type: none"> • United States Government is <u>not</u> exempt • Include in price 	<ul style="list-style-type: none"> • Environmental Response Surcharge Information Paper
<u>CONNECTICUT</u> Main Number 860-297-5962	Motor Fuel Tax	\$0.25/gallon Rate effective July 1, 2000	Conn. Gen. Stat. § 12-458	<ul style="list-style-type: none"> • DoD, Federal Civilian activities and National Guard are exempt Conn. Gen. Stat. § 12-458 	<ul style="list-style-type: none"> • Link to Connecticut General Statutes-Motor Fuels Tax
	Gasohol Tax	\$0.24/gallon Rate effective July 1, 2000	Conn. Gen. Stat. § 12-458	<ul style="list-style-type: none"> • DoD, Federal Civilian activities and National Guard are exempt Conn. Gen. Stat. § 12-458 	<ul style="list-style-type: none"> • Link to Connecticut General Statutes-Motor Fuels Tax
	Diesel Fuel Tax	\$0.18/gallon Rate effective September 1, 1991	Conn. Gen. Stat. § 12-458	<ul style="list-style-type: none"> • DoD, Federal Civilian activities and National Guard are exempt Conn. Gen. Stat. § 12-458 	<ul style="list-style-type: none"> • Link to Connecticut General Statutes-Motor Fuels Tax

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
CONNECTICUT (Continued) (860) 541-3242	Petroleum Products Gross Earnings Tax	5% of sale price (First sale of all fuel in CT, except Nos. 1 and 2 heating oils used for heating, and bunker fuels)	Conn. Gen. Stat. § 12-587	<ul style="list-style-type: none"> United States Government is <u>not</u> exempt Invoice separately 	<ul style="list-style-type: none"> Exempt Petroleum Products Certificate (for heating oils and bunker fuels) Link to Chapter 227-Sale of Petroleum Products Gross Earnings Tax
	Gross Earnings Tax (On natural gas suppliers)	5% on gross earnings in each taxable quarter	Conn. Gen. Stat. § 12-265	<ul style="list-style-type: none"> United States Government is <u>not</u> exempt 	<ul style="list-style-type: none"> Link to Chapter 212-Utilities Company Tax
	NORA Fee on #1 and Dyed #2 diesel	\$0.002/gallon	42 U.S.C. § 6201	<ul style="list-style-type: none"> DoD is exempt Federal Civilian agencies are <u>not</u> exempt 	<ul style="list-style-type: none"> National Oil heat Research Alliance
<u>DELAWARE</u> Main Number (302) 577-8205	Motor Fuel Tax	\$0.23/gallon (Rate effective January 1, 1995)	Del. Code, tit. 30, § 5110	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt Del. Code, tit. 30, § 5111 	<ul style="list-style-type: none"> Link to Del. Code
	Diesel Fuel Tax	\$0.22/gallon	Del. Code, tit. 30, § 5132	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt Del. Code tit. 30, § 5132 	<ul style="list-style-type: none"> Link to Del. Code

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
DELAWARE (Continued)	Hazardous Substance Tax	\$0.009/gallon (0.9% of taxable gross receipts derived from the sale of petroleum or petroleum products) *Rate effective from June 30, 1993, until January 1, 2012	Del. Code, tit. 7, § 9114	<ul style="list-style-type: none"> • United States Government is <u>not</u> exempt • Include in price 	<ul style="list-style-type: none"> • Link to Del. Code
	NORA Fee on #1 and Dyed #2 diesel	\$0.002/gallon	42 U.S.C. § 6201	<ul style="list-style-type: none"> • DoD is exempt • Federal Civilian agencies are <u>not</u> exempt 	<ul style="list-style-type: none"> • National Oil heat Research Alliance
<u>DISTRICT OF COLUMBIA</u> Main Number (202) 727-2476	Motor Fuel Tax	\$0.20/gallon	D.C. Code Ann. § 47-2301	<ul style="list-style-type: none"> • DoD, Federal Civilian activities and National Guard are exempt D.C. Mun. Regs. tit. 8, § 807 .1	<ul style="list-style-type: none"> • Note: D.C. Municipal Regulations are not currently available on line
	Diesel Fuel Tax	\$0.20 /gallon	D.C. Code Ann. § 47-2301	<ul style="list-style-type: none"> • DoD, Federal Civilian activities and National Guard are exempt D.C. Mun. Regs. tit. 8, § 807 .1	

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
DISTRICT OF COLUMBIA (Continued)	Gross Receipts Tax	10 % of sale price Applies to burner oil and natural gas (Rate for heating oil effective May 31, 1994; rate for natural gas effective December 15, 1996)	D.C. Code Ann. § 47-2501	<ul style="list-style-type: none"> • Sales to United States Government are <u>not</u> exempt • Invoice this tax separately 	
	NORA Fee on #1 and Dyed #2 Diesel	\$0.002/gallon	42 U.S.C. § 6201	<ul style="list-style-type: none"> • DoD is exempt • Federal Civilian activities are <u>not</u> exempt 	

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p><u>FLORIDA</u></p> <p>Department of Transportation 602-712-8831 (Ben Silvas)</p>	<p>Motor Fuel Tax</p>	<p>\$0.136/gallon (State rate) + Ninth-Cent, Local Option, Additional Local Option and State Comprehensive Enhanced Transportation System Tax (SCETS) Motor Fuel Taxes</p> <hr/> <p>JANUARY 1, 2002</p> <p>\$0.139/gallon (State rate) + Ninth-Cent, Local Option, Additional Local Option and State Comprehensive Enhanced Transportation System Tax (SCETS) Motor Fuel Taxes</p>	<p>Fla. Stat. § 206.41</p>	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt (if sold in bulk lots of not less than 500 gallons) Fla. Stat. § 206.62 	<ul style="list-style-type: none"> Tax Information Publication – Fuel Rates Fuel Tax Rate Changes Beginning January 1, 2001 Fuel Tax Rates Effective January 1, 2002 through December 31, 2002 Rates adjusted annually Florida Tax Information Publications (TIPs)

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
FLORIDA (Continued)	Diesel Fuel Tax	\$0.2590/gallon Effective January 1, 2002, rate increases to \$0.139/gallon	Fla. Stat. § 206.87	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt (if sold in bulk lots of not less than 500 gallons) Fla. Stat. § 206.8745 	<ul style="list-style-type: none"> Fuel Tax Rates Beginning January 1, 2001 Fuel Tax Rates Effective January 1, 2002 through December 31, 2002 Rates adjusted annually
	Jet Fuel Tax Aviation Gasoline Tax	\$0.069/gallon	Fla. Stat. § 206.9825	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt Fla. Stat. § 206.9875 	
	Inland Protection Tax	\$0.0190476/gallon (\$0.80 per barrel) *Rates are in effect as of January 1, 2000. Rates can change depending on the unobligated balance of the trust funds.)	Fla. Stat. § 206.9935	<ul style="list-style-type: none"> United States Government is <u>not</u> exempt Include in price 	<ul style="list-style-type: none"> Pollutant Tax Rates

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
FLORIDA (Continued)	Water Quality Tax	\$0.00119/gallon (\$0.05 per barrel) *Rates are in effect as of January 1, 2000. Rates can change depending on the unobligated balance of the trust funds.)	Fla. Stat. § 206.9935	<ul style="list-style-type: none"> • United States Government is <u>not</u> exempt • Include in price 	
	Coastal Protection Tax	\$0.000476/gallon (\$0.02 per barrel) *Rates are in effect as of January 1, 2000. Rates can change depending on the unobligated balance of the trust funds.)	Fla. Stat. § 206.9935	<ul style="list-style-type: none"> • United States Government is <u>not</u> exempt • Include in price 	<ul style="list-style-type: none"> • Pollutant Tax Rates

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<u>GEORGIA</u> Motor Fuel Tax Division (404) 656-4054	Motor Fuel Tax	\$0.075/gallon + 3% of retail sale price	Ga. Code § 48-9-3 and § 48-9-14	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt Ga. Code § 48-9-3	<ul style="list-style-type: none"> Link to (unofficial) Georgia Code (searchable only)
	Diesel Fuel Tax	\$0.075/gallon + 3% of retail sale price	Ga. Code § 48-9-3 and § 48-9-14	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt Ga. Code § 48-9-3	<ul style="list-style-type: none"> Link to (unofficial) Georgia Code (searchable only)
	Jet Fuel Tax	\$0.01/gallon + 3% of retail sale price	Ga. Code § 48-9-3 and § 48-9-14	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt Ga. Code § 48-9-3	<ul style="list-style-type: none"> Link to (unofficial) Georgia Code (searchable only)

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>GEORGIA (Continued)</p> <p>Georgia Department of Natural Resources, Underground Storage Tanks 404-362-2687</p>	<p>Underground Storage Tank Fee</p>	<p>\$0.005 per gallon</p>	<p>Ga. Code. § 12-13-10</p>	<ul style="list-style-type: none"> • United States Government is exempt Ga. Code. § 12-13-10 • Activity should file Form G.1, Notice of Election of Non-Participation in Georgia Underground Storage Tank Fund ("opt out") 	<ul style="list-style-type: none"> • Link to (unofficial) Georgia Code (searchable only)
<p><u>HAWAII</u></p> <p>Main Number 808-587-1577</p>	<p>Motor Fuel Tax (Comprised of state and county taxes)</p>	<p>\$0.248 to \$0.325/gallon</p> <p>City and County of Honolulu</p> <p>County of Maui</p> <p>County of Hawaii</p> <p>County of Kauai</p>	<p>\$0.16 Haw. Rev. Stat. § 243-4 +</p> <p>\$0.165/gallon</p> <p>\$0.13/gallon</p> <p>\$0.088/gallon</p> <p>\$0.13/gallon Haw. Rev. Stat. § 243-5</p>	<ul style="list-style-type: none"> • DoD, Federal Civilian activities and National Guard are exempt Haw. Rev. Stat. § 254-7 <p>Note: the Environmental Response Surcharge is typically bundled into the fuel tax</p>	<ul style="list-style-type: none"> • Hawaii's Fuel Tax Fact Sheet • Link to Hawaii Revised Statutes, Chapter 243, Fuel Tax Law • Schedule Of Fuel Tax Rates

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
HAWAII (Continued)	Diesel Fuel Tax (Comprised of state and county taxes)	\$0.248 to \$0.325/gallon City and County of Honolulu County of Maui County of Hawaii County of Kauai	\$0.16 Haw. Rev. Stat. § 243-4 \$.165/gallon \$0.13/gallon \$0.088/gallon \$0.13/gallon Haw. Rev. Stat. § 243-5	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt Haw. Rev. Stat. § 254-7 <p>Note: the Environmental Response Surcharge is typically bundled into the fuel tax</p>	<ul style="list-style-type: none"> Hawaii's Fuel Tax Fact Sheet Link to Hawaii Revised Statutes, Chapter 243, Fuel Tax Law Schedule Of Fuel Tax Rates
	Jet Fuel Tax	\$0.01/gallon	Haw. Rev. Stat. §§ 243-4 and 243-5	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt Haw. Rev. Stat. § 254-7 	<ul style="list-style-type: none"> Hawaii's Fuel Tax Fact Sheet Link to Hawaii Revised Statutes, Chapter 243, Fuel Tax Law Schedule Of Fuel Tax Rates
	Environmental Response Tax	\$0.00119/gal (\$0.05/bbl.)	Haw. Rev. Stat. § 243-3.5	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt Haw. Rev. Stat. § 254-7 Note: this tax is typically bundled into the fuel tax 	<ul style="list-style-type: none"> Hawaii's Fuel Tax Fact Sheet Link to Hawaii Revised Statutes, Chapter 243, Fuel Tax Law

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p><u>IDAHO</u></p> <p>Fuel Tax Division 208-334-7855 (Randy Nielson)</p>	Motor Fuel Tax	\$0.25/gallon	Idaho Code § 63-2405	<ul style="list-style-type: none"> • DoD, Federal Civilian activities and National Guard are <u>not</u> exempt • Invoice separately • Off road refund available only for Idaho National Guard Idaho Code § 63-2407 	<ul style="list-style-type: none"> • Questions and Answers on Idaho Fuel Tax • Link to Idaho Statutes
	Gasohol Tax	<p>\$0.225/gallon (If distributor gives credit for ethanol portion of fuel)</p> <p>\$0.25/gallon if distributor does not give credit</p>	Idaho Code § 63-2405	<ul style="list-style-type: none"> • DoD, Federal Civilian activities and National Guard are <u>not</u> exempt • Invoice separately • Off road refund available only for Idaho National Guard Idaho Code § 63-2407 	

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
IDAHO (Continued)	Diesel Fuel Tax	\$0.25/gallon	Idaho Code § 62-2416 Idaho Code § 63-2405	<ul style="list-style-type: none"> DoD and Federal Civilian activities are <u>not</u> exempt Invoice separately Full refund available for fuel used in motor vehicles owned or leased and operated by United States government Idaho Code § 62-2423 Off road refund available for Idaho National Guard Idaho Code § 63-2407 	<ul style="list-style-type: none"> Questions and Answers on Idaho Fuel Tax
	Aviation Gasoline Tax	\$0.055/gallon	Idaho Code § 63-2408	<ul style="list-style-type: none"> United States Government is <u>not</u> exempt Idaho National Guard is exempt (must be supported by exemption certificate) Idaho Code § 63-2407 	<ul style="list-style-type: none"> Questions and Answers on Idaho Fuel Tax

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
IDAHO (Continued)	Jet Fuel Tax	\$0.045/gallon	Idaho Code § 63-2408	<ul style="list-style-type: none"> • United States Government is <u>not</u> exempt • Idaho National Guard is exempt Idaho Code § 63-2407 	<ul style="list-style-type: none"> • Questions and Answers on Idaho Fuel Tax
	Petroleum Product Transfer Fee	\$0.01/gallon Suspended until further notice	Idaho Code § 41-4908(7)	<ul style="list-style-type: none"> • Do not include in price or charge separately 	
	NORA Fee on #1 and Dyed #2 Diesel	\$0.002/gallon	42 U.S.C. § 6201	<ul style="list-style-type: none"> • DoD is exempt • Federal Civilian activities are <u>not</u> exempt 	<ul style="list-style-type: none"> • National Oil Heat Research Alliance
<u>ILLINOIS</u> Motor Taxes Division (217) 782-2291	Motor Fuel Tax	\$0.19/gallon	Ill. Rev. Stat. ch. 35, para. 505/2(a)	<ul style="list-style-type: none"> • DoD, Federal Civilian activities and National Guard are exempt Ill. Rev. Stat. ch. 35, para. 505/6 	<ul style="list-style-type: none"> • Motor Fuel Tax Information • Motor Fuel Use Tax Information • Link to Illinois Revised Statutes- Motor Fuel Tax Law

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
ILLINOIS (Continued)	Diesel Fuel Tax	\$0.215/gallon	\$0.19/gallon Ill. Rev. Stat. ch. 35, para.505/2(a) + \$.025 Ill. Rev. Stat. ch. 35, para.505/2(b)	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt Ill. Rev. Stat. ch. 35, para. 505/6a 	<ul style="list-style-type: none"> Motor Fuel Tax Information Motor Fuel Use Tax Information Link to Illinois Revised Statutes-Motor Fuel Tax Law
	Underground Storage Tank Trust Fund	\$0.003/gallon	Ill. Rev. Stat. ch. 35, para. 505/2a-2, 17	<ul style="list-style-type: none"> DoD, Federal Civilian activities <u>not</u> exempt Include in price 	<ul style="list-style-type: none"> Environmental Impact Fee and Underground Storage Tax Information Link to Illinois Revised Statutes-Motor Fuel Tax Law
<u>INDIANA</u> Gasoline Section 317-615-2699	Motor Fuel Tax	\$0.15/gallon	Ind. Code § 6-6-1.1-201	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt Ind. Code § 6-6-1.1-301 	<ul style="list-style-type: none"> Fuel Tax Handbook Link to Ind. Code (Gasoline Tax)

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
INDIANA (Continued) Special Fuel Section 317-615-2630	Diesel Fuel Tax	\$0.16/gallon	Ind. Code § 6-6-2.5-28	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt Ind. Code § 6-6-2.5-30 	<ul style="list-style-type: none"> Fuel Tax Handbook Link to Ind. Code (Special Fuel Tax)
Fuel and Environmental Section 317-615-2695	Oil Inspection Fee	\$0.0009/gallon	Ind. Code § 16-44-2-18	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt Ind. Code § 16-44-2-18 	<ul style="list-style-type: none"> Fuel Tax Handbook Link to Ind. Code (Inspection, Sale, and Delivery of Petroleum Products)
	NORA Fee on #1 and Dyed #2 Diesel	\$0.002/gallon	42 U.S.C. § 6201	<ul style="list-style-type: none"> DoD is exempt Federal Civilian activities are <u>not</u> exempt 	<ul style="list-style-type: none"> National Oil Heat Research Alliance
<u>IOWA</u> Main Number (515) 281-3114	Motor Fuel Tax	\$0.20/gallon	Iowa Code § 452A.3	<ul style="list-style-type: none"> DoD, Federal Civilian, National Guard must pay but can get a full refund Iowa Code § 452A.17 	<ul style="list-style-type: none"> Link to (searchable) Iowa Code The fuel tax rate for gasoline and ethanol-blended gasoline is subject to change each fiscal year, beginning with July 1, 2002. The rate will be determined in April 2002. Rate will be based on the percentage of ethanol-blended gasoline sold in Iowa for the previous calendar year.

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
IOWA (Continued)	Diesel Fuel Tax	\$0.225/gallon	Iowa Code § 452A.3	<ul style="list-style-type: none"> DoD, Federal Civilian, National Guard must pay but can get a full refund Iowa Code § 452A.17 	<ul style="list-style-type: none"> Link to (searchable) Iowa Code
	Jet Fuel Tax	\$0.03/gallon	Iowa Code § 452A.3	<ul style="list-style-type: none"> DoD, Federal Civilian, National Guard must pay but can get a full refund Iowa Code § 452A.17 	<ul style="list-style-type: none"> Link to (searchable) Iowa Code
Iowa Department of Natural Resources, Environmental Protection Division	Environmental Protection Diminution Charge	\$0.01/gallon	Iowa Code § 424.3	<ul style="list-style-type: none"> United States Government is exempt Iowa Code § 455G.1 	<ul style="list-style-type: none"> Link to (searchable) Iowa Code Administration of the Environmental Protection Charge Imposed upon Petroleum Diminution Iowa Admin. Code r. 591—6.1(424)
<u>KANSAS</u> Main Number (877) 526-7738	Motor Fuel Tax	\$0.21/gallon	Ky. Stat. Ann. § 79-34,141	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt Ky. Stat. Ann. § 79-3408 	<ul style="list-style-type: none"> Link to Kansas Statutes

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
KANSAS (Continued)	Diesel Fuel Tax	\$0.23/gallon	Ky. Stat. Ann. § 79-34,141	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt Ky. Stat. Ann. § 79-3408 	<ul style="list-style-type: none"> Link to Kansas Statutes
	Environmental Assurance Fee	\$0.01/gallon	Ky. Stat. Ann. § 65-34,117	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt 40 CFR 280.90 (Government is self-insurer) 	<ul style="list-style-type: none"> Link to Kansas Statutes
	Petroleum Inspection Fee	\$0.0003/gallon (\$0.015/barrel (50 gallons equaling a barrel))	Ky. Stat. Ann. § 55-426	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are <u>not</u> exempt Fee collected from the manufacturer, importer, exporter or distributor first selling, offering for sale, using or delivering gasoline or diesel including government sales 	<ul style="list-style-type: none"> Link to Kansas Statutes

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p><u>KENTUCKY</u></p> <p>Motor Fuels Tax Section 502-564-3853 (Carmen Wills)</p>	<p>Motor Fuel Tax</p>	<p>\$0.15/gallon</p>	<p>Ky. Rev. Stat. § 138.220</p>	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt Ky. Rev. Stat. § 138.240; Revenue Cabinet Ruling (September 8, 1989) 	<ul style="list-style-type: none"> Kentucky Tax Facts (p. 95) Link to Kentucky Revised Statutes Tax is variable. A minimum combined tax rate of 15 cents per gallon applies (10 cents per gallon variable excise tax plus a flat 5 cents per gallon supplemental tax). The variable excise tax is computed quarterly at 9 percent of the “weighted average wholesale tank wagon price” on gasoline “received” in Kentucky. The “weighted average wholesale tank wagon price” is determined the first month of each quarter. After the rate is established, it applies to all gasoline “received” during the next quarter

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
KENTUCKY (Continued)	Diesel Fuel Tax	\$0.12/gallon	Ky. Rev. Stat. § 138.220	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt Ky. Rev. Stat. § 138.240 	<ul style="list-style-type: none"> Kentucky Tax Facts (p. 104) Link to Kentucky Revised Statutes Rate is variable. A minimum combined tax rate of 12 cents per gallon applies (10 cents per gallon variable excise tax plus a flat 2 cents per gallon supplemental tax). The variable excise tax is computed quarterly at 9 percent of the “weighted average wholesale tank wagon price of gasoline” on special fuels “received” in Kentucky. The “weighted average wholesale tank wagon price of gasoline” is determined the first month of each quarter. After the rate is established, it applies to all special fuels “received” during the next quarter

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
KENTUCKY (Continued)	Aviation Gasoline Tax	\$0.15/gallon	Ky. Rev. Stat. § 138.220	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt Ky. Rev. Stat. § 138.240 	<ul style="list-style-type: none"> Kentucky Tax Facts (p. 95) Link to Kentucky Revised Statutes
	Jet Fuel Tax	6% of gross receipts	Ky. Rev. Stat. § 139.200	<ul style="list-style-type: none"> United States government is exempt Ky. Rev. Stat. § 139.470 	<ul style="list-style-type: none"> Kentucky Tax Facts (p. 154) Link to Kentucky Revised Statutes There is no excise tax on jet fuel, only a sales tax
	Environmental Assurance Fee	\$0.014/gallon	Ky. Rev. Stat. 224 § 60-145	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt Ky. Rev. Stat. § 224.60-145 (referring back to Ky. Rev. Stat. § 138.240 (2)) 	<ul style="list-style-type: none"> Kentucky Tax Facts (p. 102) Link to Kentucky Revised Statutes Rate is variable, up to, but not to exceed, one and four-tenths cent (\$0.014) per gallon on each gallon of gasoline or special fuel “received” in Kentucky

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
KENTUCKY (Continued)	NORA Fee on #1 and Dyed #2 Diesel	\$0.002/gallon	42 U.S.C. § 6201	<ul style="list-style-type: none"> DoD is exempt Federal Civilian agencies are <u>not</u> exempt 	<ul style="list-style-type: none"> National Oil Heat Research Alliance
<u>LOUISIANA</u> Excise Taxes Division (225) 925-7656	Motor Fuel Tax	\$0.20/gallon	\$0.16 La. Rev. Stat. § 47:711 + \$0.04 La. Rev. Stat. § 47:820.1	<ul style="list-style-type: none"> United States Government (includes National Guard) exempt when delivered in lots of 6,000 gallons and over La. Rev. Stat. § 47:715 Armed Forces exempt for gasoline delivered for propelling ships of the United States Navy or Coast Guard, or for aviation purposes La. Rev. Stat. § 47:715 	<ul style="list-style-type: none"> Link to Louisiana Revised Statutes

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
LOUISIANA (Continued)	Diesel Fuel Tax	\$0.20/gallon	\$0.16 La. Rev. Stat. § 47:802 + \$0.04 La. Rev. Stat. § 47:820.1	<ul style="list-style-type: none"> United States Government exempt when used in highway vehicles with United States Government or Military tags (No statutory cite per LA DOR) Refund for undyed diesel used for other than highway purposes La. Rev. Stat. § 47:802.1 	<ul style="list-style-type: none"> Link to Louisiana Revised Statutes Tax applies to sale of diesel fuel used for operation of motor vehicles required to be licensed for highway use in Louisiana
Sales Tax Division 225-925-7335	Jet Fuel (Sales)Tax	4% of sale price	La. Rev. Stat. § 47:302	<ul style="list-style-type: none"> United States Government and instrumentalities are exempt La. Rev. Stat. § 47:301(10)(g) 	<ul style="list-style-type: none"> No excise tax on jet fuel; this is a sales tax Link to Louisiana Revised Statutes
	Aviation Gasoline Tax	No tax	La. Rev. Stat. § 716.1		
	State Inspection Fee	\$0.00031/gallon	La. Rev. Stat. § 51:792	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are <u>not</u> exempt Include in price 	<ul style="list-style-type: none"> Link to Louisiana Revised Statutes

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
LOUISIANA (Continued)	Underground Storage Fee	\$72.00 for each separate withdrawal of 9,000 gallons (\$0.008/gallon) (For withdrawals either greater or smaller than 9,000 gallons, the fee is adjusted by the cent-per-gallon conversion equivalent calculated according to the \$72.00 fee)	La. Rev. Stat. § 30:2195.3	<ul style="list-style-type: none"> United States Government is exempt (includes National Guard) La. Rev. Stat. § 30:2195.3; La. Rev. Stat. § 47:715 	<ul style="list-style-type: none"> Link to Louisiana Revised Statutes
<u>MAINE</u> Sales, Fuel & Special Tax Division 207-624-9745	Motor Fuel Tax	\$0.22/gallon	36 Me. Rev. Stat. § 2903	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt 36 Me. Rev. Stat. § 2903 	
	Diesel Fuel Tax	\$0.23/gallon	36 Me. Rev. Stat. § 3203	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt 36 Me. Rev. Stat. § 3204-A 	

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
MAINE (Continued)	Jet Fuel Tax	\$0.034/gallon	36 Me. Rev. Stat. § 2903	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt 36 Me. Rev. Stat. § 2903 	
Maine Department of Environmental Protection (207) 287-7752	Maine Coastal and Inland Surface Oil Clean-up Fund	\$0.00071/gallon (\$0.03 per barrel) Resuming on January 1, 2002	38 Me. Rev. Stat. § 551	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are <u>not</u> exempt Include in price 	
Department of Environmental Protection, Bureau of Remediation and Waste Management, Division of Program Services (207) 287-7872 David Maxwell	Ground Water Cleanup Fund		38 Me. Rev. Stat. § 569-A(5)(A) and (5)(E)	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are <u>not</u> exempt Include in price 	

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
MAINE (Continued)	Gasoline	<p>\$0.0114/gallon</p> <p>(\$0.38/barrel 38 Me. Rev. Stat. § 569-A(5)(A) + \$0.10/barrel authorized by 38 Me. Rev. Stat. § 569-A(5)(E))</p> <p>Effective January 1, 2002</p> <p>\$0.0138/gallon</p> <p>(\$0.38/barrel 38 Me. Rev. Stat. § 569-A(5)(A) + \$0.20/barrel authorized by 38 Me. Rev. Stat. § 569-A(5)(E))</p>			<ul style="list-style-type: none"> Division of Program Services issued memo on December 7, 2001 adding new surcharge fees authorized by 38 Me. Rev. Stat. § 569-A(5)(E)

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
MAINE (Continued)	Diesel, jet fuel, kerosene and other refined petroleum products	\$0.0057/gallon (\$0.19/barrel 38 Me. Rev. Stat. § 569-A(5)(A) + \$0.05/barrel authorized by 38 Me. Rev. Stat. § 569-A(5)(E) Effective January 1, 2002 \$0.0069/gallon (\$0.19/barrel 38 Me. Rev. Stat. § 569-A(5)(A) + \$0.10/barrel authorized by 38 Me. Rev. Stat. § 569-A(5)(E))			<ul style="list-style-type: none"> Division of Program Services issued memo on December 7, 2001 changing surcharge fees authorized by 38 Me. Rev. Stat. § 569-A(5)(E)
	Ground Water Cleanup Fund No. 6 Fuel Oil	\$0.0009/gallon (\$0.04 barrel)			
	NORA Fee on #1 and Dyed #2 Diesel	\$0.002/gallon	42 U.S.C. § 6201	<ul style="list-style-type: none"> DoD is exempt Federal Civilian activities are <u>not</u> exempt 	<ul style="list-style-type: none"> National Oil Heat Research Alliance

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<u>MARYLAND</u> Motor Fuel Tax 410-260-7215	Motor Fuel Tax	\$0.235/gallon	Md. Tax Code Ann. § 9-305	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt Md. Tax Code § 9-304 	<ul style="list-style-type: none"> Link to Maryland Code
	Diesel Fuel Tax	\$0.2425/gallon	Md. Tax Code Ann. § 9-305	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt Md. Tax Code Ann. § 9-304 	<ul style="list-style-type: none"> Link to Maryland Code
	Aviation Gasoline Tax	\$0.07/gallon	Md. Tax Code Ann. § 9-305	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt Md. Tax Code Ann. § 9-303; Md. Tax Code Ann. § 9-304 	<ul style="list-style-type: none"> Link to Maryland Code
	Turbine (Jet) Fuel Tax	\$0.07/gallon	Md. Tax Code Ann. § 9-305	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt Md. Tax Code Ann. § 9-304 	<ul style="list-style-type: none"> Link to Maryland Code

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
Maryland Department of Environment 410-631-3443	Oil Transfer Fee	\$0.0007/gallon (\$0.03 per barrel)	Md. Envir. Code Ann. § 4-411	<ul style="list-style-type: none"> • United States Government is <u>not</u> exempt; payable by licensees • DESC has license and pays fee for fuel it imports into state 	<ul style="list-style-type: none"> • Link to Maryland Code
	Montgomery County Fuel Energy Tax		Montgomery County Code § 52-14	<ul style="list-style-type: none"> • DoD, Federal Civilian activities and National Guard are <u>not</u> exempt • Invoice separately 	<ul style="list-style-type: none"> • Fuel Energy Tax Return (with applicable rates for non-residential distributions) • Fuel-Energy Tax Information
	No. 1 Fuel Oil	\$0.034026/gallon			
	Nos. 2 and 3 Fuel Oil	\$0.035298/gallon			
	No. 4 Fuel Oil	\$0.0361248/gallon			
	No. 5 Fuel Oil	\$0.0368244gallon			
	No. 6 Fuel Oil	\$0.0376512/gallon			
	NORA Fee on #1 and Dyed #2 Diesel	\$0.002/gallon	42 U.S.C. § 6201	<ul style="list-style-type: none"> • DoD is exempt • Federal Civilian agencies <u>not</u> exempt 	<ul style="list-style-type: none"> • National Oil Heat Research Alliance

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<u>MASSACHUSETTS</u> Fuels Section (617) 887-5040	Motor Fuel Tax	\$0.21/gallon	Mass. Gen. L. ch. 64A, § 1 Mass. Gen. L. ch. 64A, § 3A	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt (Not specifically stated in statute – may be Mass. Gen. L. ch. 64A, § 12) 	<ul style="list-style-type: none"> Rate has been consistent for a long time
	Diesel Fuel Tax	\$0.21/gallon	Mass. Gen. L. ch. 64E, § 4	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt (Not specifically stated in statute – may be Mass. Gen. L. ch. 64A, § 12) 	<ul style="list-style-type: none"> Rate has been consistent for a long time
	Jet Fuel Tax	\$0.05/gallon	Mass. Gen. L. ch. 64J, § 1	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt (Not specifically stated in statute) 	
	Aviation Gasoline Tax	\$0.118/gallon	Mass. Gen. L. ch. 64A, § 1	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt (Not specifically stated in statute – may be Mass. Gen. L. ch. 64A, § 12) 	

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
MASSACHUSETTS (Continued)	Underground Storage Tank Delivery Fee	\$0.005/gallon	Mass. Gen. L. ch. 21J, § 2	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt Mass. Gen. L. ch. 21J, § 2 	<ul style="list-style-type: none"> Underground Storage Tank Program Underground Storage Tank Petroleum Product Cleanup Fund Overview
	NORA Fee on #1 and Dyed #2 Diesel	\$0.002/gallon	42 U.S.C. Sec. 6201	<ul style="list-style-type: none"> DoD is exempt Federal Civilian agencies are <u>not</u> exempt 	<ul style="list-style-type: none"> National Oil Heat Research Alliance
<u>MICHIGAN</u> Motor Fuel Tax 517-373-3180	Motor Fuel Tax	\$0.19/gallon	Mich. Comp. Laws § 207.1008	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt Mich. Comp. Laws § 207.1030 	<ul style="list-style-type: none"> Exemption applies to fuel used in a motor vehicle owned and operated or leased and operated by the federal government
	Diesel Fuel Tax	\$0.15/gallon	Mich. Comp. Laws § 207.1008	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt Mich. Comp. Laws § 207.1030 	<ul style="list-style-type: none"> Exemption applies to fuel used in a motor vehicle owned and operated or leased and operated by the federal government
	Jet Fuel Tax	\$0.03/gallon	Mich. Comp. Laws § 259.203	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt Mich. Comp. Laws § 259.203; Mich. Comp. Laws § 207.1030 	

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
MICHIGAN (Continued)	Underground Storage Tank Fee	\$0.00875/gallon	Mich. Comp. Laws § 324.21508	<ul style="list-style-type: none"> • United States Government is <u>not</u> exempt • Include in price 	
<u>MINNESOTA</u> Petroleum Division (651) 296-0889 or 1 (800) 657-3596	Motor Fuel Tax	\$0.20/gallon	Minn. Stat. § 296A.07	<ul style="list-style-type: none"> • DoD, Federal Civilian activities and National Guard are exempt Minn. Stat. § 296A.16 • “Cost plus a fixed fee” contractor employed by the United States Government on any national defense project exempt Minn. Stat. § 296A.16 	
	E85 Fuel Tax	\$0.142/gallon	Minn. Stat. § 296A.07	<ul style="list-style-type: none"> • DoD, Federal Civilian activities and National Guard are exempt Minn. Stat. § 296A.16 • “Cost plus a fixed fee” contractor employed by the United States Government on any national defense project exempt Minn. Stat. § 296A.16 	

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
MINNESOTA (Continued)	Diesel Fuel Tax	\$0.20/gallon	Minn. Stat. § 296A.08	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt Minn. Stat. § 296A.16 “Cost plus a fixed fee” contractor employed by the United States Government on any national defense project exempt Minn. Stat. § 296A.16 	<ul style="list-style-type: none"> Petroleum Tax Fact Sheet 20 - Diesel Fuel (Special Fuel) Excise Tax
	Jet Fuel Tax Aviation Gasoline Tax	\$0.05/gallon	Minn. Stat. § 296A.09	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt Minn. Stat. § 296A.16 “Cost plus a fixed fee” contractor employed by the United States Government on any national defense project exempt Minn. Stat. § 296A.16 	

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
MINNESOTA (Continued)	Petroleum Inspection Fee	\$0.00085/gallon (\$0.85 on each 1,000 gallons received)	Minn. Stat. § 239.101	<ul style="list-style-type: none"> • United States Government is <u>not</u> exempt • Include in price 	
	Petroleum Tank Release Cleanup Fee	\$0.02/gallon Currently suspended through December 31, 2001	Minn. Stat. § 115C.08	<ul style="list-style-type: none"> • United States Government is <u>not</u> exempt • Include in Price 	<ul style="list-style-type: none"> • Fee will be reinstated January 1, 2002 (at least through April 2002)
<u>MISSISSIPPI</u> Petroleum Tax Division (601) 923-7150	Gasoline Tax	\$0.1256/gallon (Reduced rate for government) \$0.18/gallon - \$0.0544/gallon = \$0.1256/gallon	Miss. Code §§ 27-55-11, 27-55-12	<ul style="list-style-type: none"> • DoD and National Guard exempt if over 4000 gallons delivered MS Code § 27-55-19 • Federal Civilian activities get reduced rate 	<ul style="list-style-type: none"> • Mississippi Petroleum Tax Rates • Link to Miss. Code -Gasoline Tax Law • Information Bulletin
	Diesel Fuel Tax	\$0.1325/gallon (Reduced rate for government) \$0.18/gallon - \$0.04754/gallon = \$0.1325/gallon	Miss. Code §§ 27-55-519, 27-55-19	<ul style="list-style-type: none"> • DoD and National Guard exempt if over 4000 gallons delivered MS Code § 27-55-527 • Federal Civilian activities get reduced rate 	<ul style="list-style-type: none"> • Mississippi Petroleum Tax Rates • Link to Miss. Code -Special Fuel Tax Law • Information Bulletin

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
MISSISSIPPI (Continued)	Jet Fuel Tax	\$0.005/gallon (Reduced rate for government) \$0.0525/gallon - \$0.04754/gallon = \$0.005/gallon	Miss. Code §§ 27-55-519, 27-55-12	<ul style="list-style-type: none"> DoD and National Guard exempt if over 4000 gallons delivered MS Code § 27-55-527 Federal Civilian activities get reduced rate 	<ul style="list-style-type: none"> Mississippi Petroleum Tax Rates Link to Miss. Code - Special Fuel Tax Law Information Bulletin
	Aviation Gasoline	\$0.0104/gallon (Reduced rate for government) \$0.0644/gallon - \$0.0544/gallon = \$0.0104/gallon	Miss. Code §§ 27-55-11, 27-55-12	<ul style="list-style-type: none"> DoD and National Guard exempt if over 4000 gallons delivered MS Code § 27-55-19 Federal Civilian activities get reduced rate 	<ul style="list-style-type: none"> Mississippi Petroleum Tax Rates Link to Miss. Code - Gasoline Tax Law Information Bulletin
	Environmental Protection Fee	\$0.004/gallon	Miss. Code § 49-17-407	<ul style="list-style-type: none"> United States Government is <u>not</u> exempt Include in price 	<ul style="list-style-type: none"> Mississippi Petroleum Tax Rates Link to Mississippi Underground Storage Tank Act

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p><u>MISSOURI</u></p> <p>Main Number 573-751-7191</p>	Motor Fuel Tax	\$0.17/gallon	Mo. Rev. Stat. § 142.803	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt Mo. Rev. Stat. § 142.815; Exemption must be supported by exemption certificate (Form 2992) Mo. Rev. Stat. § 142.818 	<ul style="list-style-type: none"> Frequently Asked Questions on Missouri Fuel Taxes Rate scheduled to increase on April 1, 2008 to \$0.11/gallon
	Diesel Fuel Tax	\$0.17/gallon	Mo. Rev. Stat. § 142.803	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt Mo. Rev. Stat. § 142.815; Exemption must be supported by exemption certificate (Form 2992) Mo. Rev. Stat. § 142.818 	<ul style="list-style-type: none"> Frequently Asked Questions on Missouri Fuel Taxes Rate scheduled to increase on April 1, 2008 to \$0.11/gallon

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
MISSOURI (Continued)	Jet Fuel Tax	\$0.09/gallon	Mo. Rev. Stat. § 142.803	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt Mo. Rev. Stat. § 142.815; Exemption must be supported by exemption certificate (Form 2992) Mo. Rev. Stat. § 142.818 	<ul style="list-style-type: none"> Frequently Asked Questions on Missouri Fuel Taxes
	Petroleum Inspection Fee	\$0.0005/gallon (\$0.025 per 50 gallons) Rate effective through December 31, 2001	Mo. Rev. Stat. § 414-082	<ul style="list-style-type: none"> United States Government is <u>not</u> exempt Include in price 	<ul style="list-style-type: none"> Frequently Asked Questions on Missouri Fuel Taxes Effective January 1, 2002, rate <u>decreases</u> to \$0.02 per 50 gallons, or \$ 0.0004 /gallon
	Transport Load (Petroleum Storage Tank) Fee	\$0.003125/gallon (\$25.00 per 8,000 gallons) Rate effective through December 31, 2001	Mo. Rev. Stat. § 319.132	<ul style="list-style-type: none"> United States Government is <u>not</u> exempt Include in price 	<ul style="list-style-type: none"> Frequently Asked Questions on Missouri Fuel Taxes Effective January 1, 2002, rate <u>increases</u> to \$40.00 per 8,000 gallons, or \$0.005/ gallon

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<u>MONTANA</u> Department of Transportation 406-444-6200	Motor Fuel Tax	\$0.27/gallon	Mont. Code Ann. § 15-70-204	<ul style="list-style-type: none"> DoD, Federal Civilian and National Guard are <u>not</u> exempt Off road refund is available Mont. Code Ann. § 15-70-221 	<ul style="list-style-type: none"> Instructions for Off Road Refund Off Road Refund Form (Schedule B)
	Diesel Fuel Tax	\$0.2775/gallon	Mont. Code Ann. § 15-70-321	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are <u>not</u> exempt Full refund available is available (regardless of the use of the fuel) Mont. Code Ann. § 15-70-356 	<ul style="list-style-type: none"> Application for Refund of State Diesel Tax
	Jet Fuel Tax (BULK SALES ONLY)	No tax	Mont. Code Ann. § 15-70-204	<ul style="list-style-type: none"> Jet fuels, including JP-4, JP-5 and JP-8, which DESC purchases from refinery are tax exempt (point of sale exemption) 	
	Jet Fuel Tax (INTO PLANE SALES ONLY)	\$0.04/gallon* *Applies at commercial airports	Mont. Code Ann. § 15-70-204	<ul style="list-style-type: none"> DoD, Federal Civilian, National Guard transient aircraft is <u>not</u> exempt 	<ul style="list-style-type: none"> Transient aircraft, i.e., those refueling at commercial airports, are <u>not</u> tax exempt

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
MONTANA (Continued)	Aviation Gasoline Tax	\$0.04/gallon	Mont. Code Ann. § 15-70-204	<ul style="list-style-type: none"> DoD, Federal Civilian, National Guard are <u>not</u> exempt 	
	Montana Petroleum Tank Cleanup Fee	\$0.0075/gallon	Mont. Code Ann. § 75-11-314	<ul style="list-style-type: none"> Exempt for JP-4, JP-8 and diesel <ul style="list-style-type: none"> JP-4 exemption Mont. Code Ann. § 75-11-302(2) and (15) JP-8 exemption (Kerosene is excluded from definitions) Diesel exemption Mont. Code Ann. § 75-11-302(25) Not exempt for gasoline, commercial jet fuel or aviation gasoline 	

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p><u>NEBRASKA</u></p> <p>Motor Fuels Taxes 1-800-554-3835</p>	<p>Motor Fuel Tax</p>	<p>\$0.245/gallon</p>	<p>\$0.1005/gallon Neb. Rev. Stat. §§ 66-489, 66-4,105 + \$0.02 Neb. Rev. Stat. § 66-4,145 + \$0.02 Neb. Rev. Stat. § 66-4,146 + Variable rate determined by average cost of fuel purchased in state in April and October Neb. Rev. Stat. § 66-4,140</p>	<ul style="list-style-type: none"> • United States Government and its agencies are exempt Neb. Rev. Stat. § 66-726; Nebraska Department of Revenue Regulations § 81-003 	<ul style="list-style-type: none"> • Tax Rates • Motor Fuels Page • Nebraska Motor Vehicle Fuels Tax Information Guide • Off highway tax credit also available • Rate effective from July 1, 2001 through June 30, 2002

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
NEBRASKA (Continued)	Diesel Fuel Tax	\$0.245/gallon	\$0.1005/gallon Neb. Rev. Stat. § 66-668 + \$0.02 Neb. Rev. Stat. § 66-670 + \$0.02 Neb. Rev. Stat. § 66-4,146 + Variable rate determined by average cost of fuel purchased in state in April and October Neb. Rev. Stat. § 66-669	<ul style="list-style-type: none"> United States Government and its agencies are exempt Nebraska Department of Revenue Regulations § 91-003 	<ul style="list-style-type: none"> Nebraska Diesel Fuel Tax Information Guide Rate effective from July 1, 2001 through June 30, 2002
	Aviation Fuel Tax	\$0.05/gallon	Neb. Rev. Stat. § 3-148	<ul style="list-style-type: none"> United States Government and its agencies are exempt Neb. Rev. Stat. § 3-149 (exempt from gasoline tax); Nebraska Department of Revenue Regulations § 85-003 	<ul style="list-style-type: none"> Nebraska Aircraft Fuels Tax Information Guide

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
NEBRASKA (Continued)	Jet Fuel Tax	\$0.03/gallon	Neb. Rev. Stat. Section 3-148	<ul style="list-style-type: none"> United States Government and its agencies are exempt (Neb. Rev. Stat. Section 3-149; Nebraska Department of Revenue Regulations § 85-003) 	
	Petroleum Release Remedial Action Fee	\$0.009/gallon for gasoline, gasohol and aviation gasoline ----- \$0.003/gallon for diesel, jet fuel and all other petroleum products	Neb. Rev. Stat. § 66-1521	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt (Credit allowed to contractor for gallons sold to Federal agencies-see Information Guide) 	<ul style="list-style-type: none"> Nebraska Petroleum Release Remedial Action Fee Information Guide
<u>NEVADA</u> Main Number (775) 687-4842	Motor Fuel Tax	\$0.24/gallon + County rate (Nev. Rev. Stat. § 373.030)	\$0.1765/gallon Nev. Rev. Stat. § 365.170 (365.175) + \$0.036 Nev. Rev. Stat. § 365.180 (+ \$0.0175 Nev. Rev. Stat. § 365.190 + \$0.01 Nev. Rev. Stat. § 365.192 + County rate	<ul style="list-style-type: none"> DoD is exempt Nev. Rev. Stat. § 365.220 Federal Civilian activities and National Guard are <u>not</u> exempt Invoice separately 	<ul style="list-style-type: none"> Fuel Tax Rates Link to Nevada Revised Statutes Chapter 365 Link to Nevada Revised Statutes Chapter 373

STATE	TAX OR FEE	COUNTY	RATE	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
NEVADA (Continued)	Motor Fuel Tax (County rate)	Humboldt County	\$0.02/gallon	<ul style="list-style-type: none"> • DoD is exempt Nev. Rev. Stat. § 365.220 • Federal Civilian activities and National Guard are <u>not</u> exempt • Invoice separately 	
		Elko County	\$0.02/gallon	Same	
		Pershing County	\$0.01/gallon	Same	
		Washoe County	\$0.02/gallon	Same	
		Churchill County	\$0.09/gallon	Same	
		Lander County	\$0.04/gallon	Same	
		Eureka County	\$0.04/gallon	Same	
		White Pine County	\$0.02/gallon	Same	
		Lyon County	\$0.09/gallon	Same	
		Mineral County	\$0.09/gallon	Same	
		Esmeralda County	\$0.04/gallon	Same	
		Nye County	\$0.04/gallon	Same	
		Lincoln County	\$0.04/gallon	Same	

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
NEVADA (Continued)	Motor Fuel Tax (County rate)	Clark County	\$0.09/gallon	Same	
		Storey County	\$0.04/gallon	Same	
		Douglas County	\$0.07/gallon	Same	
		Carson City	\$0.09/gallon	Same	
Department of Motor Vehicles and Public Safety, Motor Carrier Bureau (775) 684-4711	Diesel Fuel Tax	\$0.27/gallon	Nev. Rev. Stat. § 366.190	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt Nev. Rev. Stat. § 366-200 	<ul style="list-style-type: none"> Fuel Tax Rates Link to Nevada Revised Statutes Chapter 366
	Jet Fuel Tax	\$0.01/gallon (State rate) + County rate (where applicable)	Nev. Rev. Stat. § 365.170 Nev. Rev. Stat. § 365.203	<ul style="list-style-type: none"> DoD is exempt Nev. Rev. Stat. § 365.220 Federal Civilian activities and National Guard are <u>not</u> exempt Invoice separately 	<ul style="list-style-type: none"> Fuel Tax Rates Link to Nevada Revised Statutes Chapter 365
		Clark County	\$0.02/gallon	Same	
	Aviation Gasoline	\$0.02/gallon (State rate) + County rate	Nev. Rev. Stat. § 365.170 Nev. Rev. Stat. § 365.203	<ul style="list-style-type: none"> DoD is exempt Nev. Rev. Stat. § 365.220 Federal Civilian activities and National Guard are <u>not</u> exempt Invoice separately 	<ul style="list-style-type: none"> Fuel Tax Rates Link to Nevada Revised Statutes Chapter 365
STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION

			BASIS		
NEVADA (Continued)	Aviation Gasoline	Humboldt County	\$0.08/gallon	Same	
		Elko County	\$0.08/gallon	Same	
		Douglas County	\$0.08/gallon	Same	
	Petroleum Cleanup Fee (On motor vehicle fuel, diesel and heating oil)	\$0.0075/gallon Effective July 1, 2001	Nev. Rev. Stat. § 590.840	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are <u>not</u> exempt Include in price 	<ul style="list-style-type: none"> Link to Nevada Revised Statutes Chapter 590
	Inspection Fee (On gasoline, gasohol, aviation fuel and lubricating oil)	\$.00055/gal	Nev. Rev. Stat. § 590.120	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are <u>not</u> exempt Include in price 	<ul style="list-style-type: none"> Link to Nevada Revised Statutes Chapter 590
	NORA Fee on #1 and Dyed #2 Diesel	\$0.002/gallon	42 U.S.C. § 6201	<ul style="list-style-type: none"> DoD is exempt Federal Civilian activities are <u>not</u> exempt 	<ul style="list-style-type: none"> National Oil Heat Research Alliance
<u>NEW HAMPSHIRE</u> Main Number (603) 271-2186	Motor Fuel (Road Toll) Tax	\$0.18/gallon	N.H. Rev. Stat. § 260:32	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt N.H. Rev. Stat. § 260:32 	
	Diesel Fuel (Road Toll) Tax	\$0.18/gallon	N.H. Rev. Stat. § 260:32 N.H. Rev. Stat. § 260:52	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt N.H. Rev. Stat. § 260:32; N.H. Rev. Stat. § 260:52 	

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
NEW HAMPSHIRE (Continued)	Aviation Fuel (Airways Toll) Tax	\$0.04/gallon	N.H. Rev. Stat. § 422:39	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt N.H. Rev. Stat. § 422:39; N.H. Rev. Stat. § 260:32 	
	Jet Fuel	\$0.02/gallon	N.H. Rev. Stat. § 422:39-a	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt N.H. Rev. Stat. § 422:39-a; N.H. Rev. Stat. § 260:32 	
	Oil Discharge and Disposal Cleanup Fee (Gasoline and diesel)	\$0.015/gallon	N.H. Rev. Stat. § 146-D:3	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are <u>not</u> exempt Include in price 	
	Fuel Oil Discharge Cleanup Fee (Heating oil)	\$0.01/gallon Reinstated as of January 2001	N.H. Rev. Stat. § 146-E:3	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are <u>not</u> exempt Include in price 	
	NORA Fee on #1 and Dyed #2 Diesel	\$0.002/gallon	42 U.S.C. § 6201	<ul style="list-style-type: none"> DoD is exempt Federal Civilian activities are <u>not</u> exempt 	<ul style="list-style-type: none"> National Oil Heat Research Alliance

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p><u>NEW JERSEY</u></p> <p>609-984-7171</p> <p>609-984-0350 Raymond Ragaccu (Auditor)</p> <p>609-292-5995 Art Gunther (attorney for spill regulations) or John Metzger (attorney for fuel tax regulations)</p>	<p>Motor Fuel Tax</p> <p>Aviation Gasoline Tax</p>	<p>\$0.145/gallon</p>	<p>\$0.1050 N.J. Rev. Stat. § 54:39-27 + \$0.04 N.J. Rev. Stat. § 54:15B-3 (Petroleum Products Gross Receipts Tax)</p>	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt N.J. Rev. Stat. § 54:39-65 	
	<p>Diesel Fuel Tax</p>	<p>\$0.175/gallon</p>	<p>\$0.1350 N.J. Rev. Stat. § 54:39-64.3 + \$0.04 N.J. Rev. Stat. § 54:15B-3 (Petroleum Products Gross Receipts Tax)</p>	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt N.J. Rev. Stat. § 54:39-65 	
	<p>Jet Fuel Tax</p>	<p>\$0.175/gallon</p>	<p>\$0.1350 N.J. Rev. Stat. § 54:39-64.3 + \$0.04 N.J. Rev. Stat. § 54:15B-3 (Petroleum Products Gross Receipts Tax)</p>	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt N.J. Rev. Stat. § 54:39-65 	

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>NEW JERSEY (Continued)</p> <p>609-292-5995 Arthur Guenther (attorney for spill regulations)</p>	<p>Spill Compensation and Control Tax</p>	<p>\$0.00035/gallon ((\$0.0150/ barrel)</p> <p>On first transfer into major facility (200,000 gallons) in NJ</p>	<p>N.J. Rev. Stat. § 58:10-23.11</p>	<ul style="list-style-type: none"> • United States Government is exempt if it owns and operates the major facility (Constitutional basis) • If it is a Government owned but contractor operated, or contractor owned and contractor operated facility, they are responsible for the tax 	<ul style="list-style-type: none"> • Spill Compensation and Control Tax Information Sheet
	<p>NORA Fee on #1 and Dyed #2 Diesel</p>	<p>\$0.002/gallon</p>	<p>42 U.S.C. § 6201</p>	<ul style="list-style-type: none"> • DoD is exempt • Federal Civilian activities are <u>not</u> exempt 	<ul style="list-style-type: none"> • National Oil Heat Research Alliance
<p><u>NEW MEXICO</u></p> <p>Main Number (505) 827-0700</p>	<p>Motor Fuel (Gasoline) Tax</p>	<p>\$0.17/gallon + County gasoline tax (up to \$0.02/gallon) + Municipal gasoline tax (up to \$0.02/gallon) + Special county hospital gasoline tax (up to \$0.02/gallon)</p>	<p>N.M. Stat. § 7-13-3 N.M. Stat. § 7-24A-5 N.M. Stat. § 7-24A-10 N.M. Stat. § 7-24B-4</p>	<ul style="list-style-type: none"> • DoD, Federal Civilian activities and National Guard are exempt N.M. Stat. § 7-13-4 	<ul style="list-style-type: none"> • Link to New Mexico Statutes • State rate is scheduled to drop to \$0.16/gallon on July 1, 2003 • Taxation and Revenue Department indicates that no county or municipality has chosen to add on the option taxes

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
NEW MEXICO (Continued)	Diesel Fuel Tax	\$0.18/gallon	N.M. Stat. § 7-16A-3	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt N.M. Stat. § 7-16A-10 	<ul style="list-style-type: none"> Link to New Mexico Statutes
	Gross Receipts Tax	5% of gross receipts	N.M. Stat. § 7-9-4	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt N.M. Stat. § 7-9-13 	<ul style="list-style-type: none"> Link to New Mexico Statutes FYI-240 Sales to Governmental Agencies
	Petroleum Products Loading Fee	\$0.01875/gallon (\$150.00/load; load = 8,000 gallons) New rate effective October 1, 2001	N.M. Stat. §§ 7-13A-2 and 7-13A-3	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt N.M. Stat. § 7-13A-4 	<ul style="list-style-type: none"> New Mexico Bulletin on Loading Fee Link to New Mexico Statutes

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p><u>NEW YORK</u></p> <p>Main Number 1-800-225-5829</p>	<p>Motor Fuel Tax</p> <p>+</p> <p>Petroleum Business Tax</p> <p>+</p> <p>County tax</p>	<p>\$0.22/gallon (State rate)</p> <p>\$0.226/gallon Effective January 1, 2002 (Article 13A rate increases to \$0.146)</p>	<p><u>Article 12A</u> taxes (on-road taxes)</p> <p>\$0.04 N.Y. Tax Law § 284 +</p> <p>\$0.03 N.Y. Tax Law § 284-a +</p> <p>\$0.01 N.Y. Tax Law § 284-c = \$0.08/gallon +</p> <p><u>Article 13A</u> (petroleum business taxes) = \$0.14/gallon +</p> <p>County taxes</p>	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt N.Y. Tax Law § 284; N.Y. Tax Law § 1116; N.Y. Tax Law § 301-b 	<ul style="list-style-type: none"> Publication 908-Fuel Tax Rates Link to Laws of New York Tax is pre-paid when contractor purchases fuel; contractor files Form AU 629 with state for refund of tax paid using government order or voucher as evidence (or exemption certificate)

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
NEW YORK (Continued)	Diesel Fuel Tax + Petroleum Business Tax + County tax	\$0.2025/gallon (State rate) \$0.2085/gallon Effective January 1, 2002 (Article 13A rate increases to \$0.1285)	<u>Article 12A taxes</u> (on road taxes) \$0.04 N.Y. Tax Law § 282-a + \$0.03 N.Y. Tax Law § 282-b + \$0.01 N.Y. Tax Law § 282-c = \$0.08/gallon + Article 13A (petroleum business taxes) = \$0.1225/gallon + County taxes	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt N.Y. Tax Law § 282-a.; N.Y. Tax Law § 1116; N.Y. Tax Law § 301-b 	<ul style="list-style-type: none"> Publication 908-Fuel Tax Rates Link to Laws of New York Tax is pre-paid when contractor purchases fuel; contractor files Form AU 629 with state for refund of tax paid using government order or voucher as evidence (or exemption certificate)
	Jet Fuel Tax (Petroleum Business Tax)	\$0.056/gallon \$0.058/gallon Effective January 1, 2002	N.Y. Tax Law § § 301-e; 301-j	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt N.Y. Tax Law § 301-b 	<ul style="list-style-type: none"> Publication 908-Fuel Tax Rates Link to Laws of New York

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
NEW YORK (Continued)	Aviation Gasoline Tax (Petroleum Business Tax)	\$0.14/gallon \$0.146/gallon Effective January 1, 2002	N.Y. Tax Law § § 301-e; 301-j	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt New York Tax Law § 301-b 	<ul style="list-style-type: none"> Publication 908-Fuel Tax Rates Link to Laws of New York
	Petroleum Testing Fee	\$0.0005/gallon	New York Tax Law § 284-d	<ul style="list-style-type: none"> United States Government is <u>not</u> exempt Include in price 	<ul style="list-style-type: none"> Publication 908-Fuel Tax Rates Link to Laws of New York
	NORA Fee on #1 and Dyed #2 Diesel	\$0.002/gallon	42 U.S.C. § 6201	<ul style="list-style-type: none"> DoD is exempt Federal Civilian activities are <u>not</u> exempt 	<ul style="list-style-type: none"> National Oil Heat Research Alliance
<u>NORTH CAROLINA</u> Motor Fuels Tax Division 919-733-3409	Motor Fuel Tax	\$0.241/gallon Effective until December 31, 2001	N.C. Gen. Stat. § 105-449.80	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt N.C. Gen. Stat. § 105-449.88 	<ul style="list-style-type: none"> Motor Fuel Tax Rates Rate changes every January and July Flat rate of \$0.17 plus variable wholesale component For retail pump sales, oil companies or government can get refunds using Form GAS 1206

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
NORTH CAROLINA (Continued)	Diesel Fuel Tax	\$0.241/gallon	N.C. Gen. Stat. § 105-449.80	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt N.C. Gen. Stat. § 105-449.88 	<ul style="list-style-type: none"> Motor Fuel Tax Rates Rate changes every January and July Flat rate of \$0.17 plus variable wholesale component For retail pump sales, oil companies or government can get refunds using Form GAS 1206
	Oil Inspection Tax (On motor fuel, dyed diesel fuel, alternative fuel and kerosene)	\$0.0025/gallon	N.C. Gen. Stat. § 119-18	<ul style="list-style-type: none"> United States Government is <u>not</u> exempt Include in price 	<ul style="list-style-type: none"> Motor Fuel Tax Rates
	NORA Fee on #1 and Dyed #2 Diesel	\$0.002/gallon	42 U.S.C. § 6201	<ul style="list-style-type: none"> DoD is exempt Federal Civilian activities are <u>not</u> exempt 	<ul style="list-style-type: none"> National Oil Heat Research Alliance

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p><u>NORTH DAKOTA</u></p> <p>Motor Fuels Tax 701-328-2765</p>	Motor Fuel Tax	\$0.21/gallon	N.D. Cent. Code § 57-43.1-02	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt N.D. Cent. Code § 57-43.1-06.1 	<ul style="list-style-type: none"> FAQs – Motor Fuel Tax Rate Link to Century Code Contractor applies for refund of tax N.D. Cent. Code § 57-43.1-06.1
	Diesel Fuel Tax	\$0.21/gallon	N.D. Cent. Code § 57-43.2-02	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt N.D. Cent. Code § 57-43.2-04.3 	<ul style="list-style-type: none"> Link to Century Code N.D. Motor Fuels Newsletter (Aug. 2000) FAQs – Motor Fuel Tax Rate Contractor applies for refund of tax N.D. Cent. Code § 57-43.1-06.1
	Jet Fuel Tax Aviation Gasoline Tax	\$0.08/gallon	N.D. Cent. Code § 57-43.3-02	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt N.D. Cent. Code § 57-43.3-03 	<ul style="list-style-type: none"> FAQs – Motor Fuel Tax Rate Link to Century Code Contractor applies for refund of tax N.D. Cent. Code § 57-43.1-06.1

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
NORTH DAKOTA (Continued)	State Inspection Fee	\$0.00025/gallon	N.D. Cent. Code Section 19-10-19	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt N.D. Cent. Code § 19-10-19 	<ul style="list-style-type: none"> Link to Century Code
<u>OHIO</u> Excise and Motor Fuel Tax Division (614) 466-3503	Motor Fuel Tax	\$0.22/gal	\$0.01 Ohio Rev. Code § 5735.30 + \$0.02 Ohio Rev. Code § 5735.05 + \$0.02 Ohio Rev. Code § 5735.25 + \$0.02 Ohio Rev. Code § 5735.29 + \$0.15 Ohio Rev. Code § 5735.05 ; Ohio Rev. Code § 5735.011 = \$0.22/gallon	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt Ohio Rev. Code § 5735.05; Ohio Rev. Code § 5735.06 	<ul style="list-style-type: none"> Motor Fuel Tax General Information FAQ-Federal Government Exempt

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
OHIO (Continued)	Diesel Fuel Tax	\$.25/gal	\$0.01 Ohio Rev. Code § 5735.30 + \$0.02 Ohio Rev. Code § 5735.05 + \$0.02 Ohio Rev. Code § 5735.25 + \$0.02 Ohio Rev. Code § 5735.29 + \$0.15 Ohio Rev. Code § 5735.05; Ohio Rev. Code § 5735.011 + \$0.03 Ohio Rev. Code § 5735.31 = \$0.25/gallon	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt Ohio Rev. Code § 5735.05; Ohio Rev. Code § 5735.06 	<ul style="list-style-type: none"> Motor Fuel Tax General Information
	Aviation Fuel	No tax			<ul style="list-style-type: none"> FAQ-Does State Tax Aviation Fuel?
	NORA Fee on #1 and Dyed #2 Diesel	\$0.002/gallon	42 U.S.C. § 6201	<ul style="list-style-type: none"> DoD is exempt Federal Civilian activities are <u>not</u> exempt 	<ul style="list-style-type: none"> National Oil Heat Research Alliance

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p><u>OKLAHOMA</u></p> <p>Main Number (405) 521-3160</p>	Motor Fuel Tax	\$0.16/gallon	Ok. Stat. tit. 68, § 500.4	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt Ok. Stat. tit. 68, § 500.10 	<ul style="list-style-type: none"> Taxes Affecting Business (look under Motor Fuel...) Motor Fuel Tax Link to Oklahoma Statutes
	Diesel Fuel Tax	\$0.13/gallon	Ok. Stat. tit. 68, § 500.4	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt Ok. Stat. tit. 68, § 500.10 	<ul style="list-style-type: none"> Taxes Affecting Business (look under Motor Fuel...) Motor Fuel Tax Link to Oklahoma Statutes
	Jet Fuel Tax Aviation Gasoline Tax	\$0.0008/gallon	Ok. Stat. tit. 68, § 500.4	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt Ok. Stat. tit. 68, § 500.10 	<ul style="list-style-type: none"> Taxes Affecting Business (look under Motor Fuel...) Link to Oklahoma Statutes

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
OKLAHOMA (Continued)	Petroleum Storage Underground Tank Release Fee	\$0.01/gallon	Ok. Stat. tit. 17, § 354	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt Ok. Stat. tit. 17, § 354 	<ul style="list-style-type: none"> Link to Oklahoma Statutes
<p><u>OREGON</u></p> <p>Fuels Tax Section 503-378-8150</p> <p>Daryl Caps Fuel Tax Auditor 503-378-2934</p>	Motor Fuel Tax	\$0.24/gallon	Or. Rev. Stat. § 319.020	<ul style="list-style-type: none"> DoD, Federal Civilian, National Guard are <u>not</u> exempt Refund for off road use available Or. Rev. Stat. § 319.320 <ul style="list-style-type: none"> Form 1200-Fuels Tax Refund Claim Note: if fuel is used in ships or aircraft or exported from state, Armed Forces are exempt Or. Rev. Stat. § 319.250; Or. Admin. R. § 735-170-0080 	<ul style="list-style-type: none"> Summary of Oregon Taxes (see page 3) Link to Oregon Revised Statutes Form 1302 Motor Vehicle Fuel And Aircraft Fuel License Tax Report (used by licensee when reporting sales into Government ships and aircraft or exported by Government)

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
OREGON (Continued)	Motor Fuel Tax Multnomah County	\$0.03/gallon	Multnomah County Code § 11.202	<ul style="list-style-type: none"> • Refund for off road use available Multnomah County Code § 11.223 <ul style="list-style-type: none"> • Form 1201-Fuels Tax Refund Claim • Note: if fuel is used in ships or aircraft or exported from state, Armed Forces are exempt Multnomah County Code § 11.216 	<ul style="list-style-type: none"> • Link to Multnomah County Code • Form 1382-Motor Vehicle Fuel License Tax Report (used by licensee when reporting sales into Government ships and aircraft or exported by Government)
	Motor Fuel Tax Washington County	\$0.01/gallon	Washington County Code § 3.12.040	<ul style="list-style-type: none"> • Refund for off road use available Washington County Code § 3.12.250 <ul style="list-style-type: none"> • Form 1202-Fuels Tax Refund Claim • Note: if fuel is used in ships or aircraft or exported from state, Armed Forces are exempt Washington County Code § 3.12.060 	<ul style="list-style-type: none"> • Link to Washington County Code • Form 1392-Motor Vehicle Fuel License Tax Report (used by licensee when reporting sales into Government ships and aircraft or exported by Government)

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
OREGON (Continued)	Motor Fuel Tax City of Woodburn	\$0.01/gallon	City of Woodburn Ordinance 11.17-4	<ul style="list-style-type: none"> • Refund for off road use available City of Woodburn Ordinance § 11.17-20; Or. Rev. Stat. § 319.320 • Note: if fuel is used in ships or aircraft or exported from state, Armed Forces are exempt City of Woodburn Ordinance § 11.17-18 	<ul style="list-style-type: none"> • Form 1410-Motor Vehicle Fuel License Tax Report • Link to City of Woodburn Ordinances
	Diesel (Use) Fuel Tax	\$0.24/gallon	Or. Rev. Stat. § 319.530	<ul style="list-style-type: none"> • United States Government license plated vehicles are exempt Or. Admin. R. § 735-176-0010 • Refund for off road use available Or. Rev. Stat. § 319.831 • Form 1200-Fuels Tax Refund Claim 	<ul style="list-style-type: none"> • Link to Oregon Revised Statutes • Link to Oregon Administrative Rules

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>OREGON (Continued)</p>	<p>Jet Fuel Tax</p>	<p>\$0.01/gallon</p>	<p>Or. Rev. Stat. § 319.020</p>	<ul style="list-style-type: none"> • DoD and National Guard are exempt Or. Rev. Stat. § 319.250 • Federal Civilian activities are <u>not</u> exempt <ul style="list-style-type: none"> • If paid full gasoline tax (\$0.24), can get refund back to jet fuel level (refund of \$0.23/gallon) Or. Rev. Stat. § 319.330 • Form 1203-Aircraft Fuel Tax Refund Claim 	<ul style="list-style-type: none"> • Tax exempt sales for use in aircraft include fuel placed into bulk storage facilities maintained exclusively by the Armed Forces for the purpose of fueling aircraft Or. Admin. R. § 735-170-0080 • Tax-exempt sales or deliveries to the Armed Forces must be supported by Exemption Certificate Form 1338. Form must be completed and signed at the time of sale and delivery • Link to Oregon Revised Statutes

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
OREGON (Continued)	Aviation Gasoline	\$0.09/gallon	Or. Rev. Stat. § 319.020	<ul style="list-style-type: none"> • DoD and National Guard are exempt Or. Rev. Stat. § 319.250 • Federal Civilian activities are <u>not</u> exempt <ul style="list-style-type: none"> • If paid full gasoline tax (\$0.24), can get refund back to aviation gasoline level (refund of \$0.15/gallon) Or. Rev. Stat. § 319.330 • Form 1203-Aircraft Fuel Tax Refund Claim 	<ul style="list-style-type: none"> • Tax exempt sales for use in aircraft include fuel placed into bulk storage facilities maintained exclusively by the Armed Forces for the purpose of fueling aircraft Or. Admin. R. § 735-170-0080 • Tax-exempt sales or deliveries to the Armed Forces must be supported by Exemption Certificate Form 1338. Form must be completed and signed at the time of sale and delivery • Link to Oregon Revised Statutes
Petroleum Load Fee Section 503-378-4988	Petroleum Load Fee	\$4.75/truck load on withdrawal from a bulk terminal facility or per load on products imported into the state	Or. Rev. Stat. § 465.104	<ul style="list-style-type: none"> • U. S. Government <u>not</u> exempt • Include in price 	<ul style="list-style-type: none"> • Oregon Petroleum Load Fee Program • Link to Oregon Revised Statutes
	NORA Fee on #1 and Dyed #2 Diesel	\$0.002/gallon	42 U.S.C. § 6201	<ul style="list-style-type: none"> • DoD is exempt • Federal Civilian activities are <u>not</u> exempt 	<ul style="list-style-type: none"> • National Oil Heat Research Alliance

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p><u>PENNSYLVANIA</u></p> <p>Main Number 717-787-1064 (press 5)</p>	<p>Motor Fuel Tax</p>	<p>\$0.26/gallon</p> <p>Effective January 1, 2002, rate increases to \$0.266/gallon</p> <p>(Oil Company Franchise Tax increases from \$0.14 to \$0.146)</p>	<p>\$0.12 75 Pa. Cons. Stat. § 9004(a) + \$0.14 75 Pa. Cons. Stat. § 9004(b)</p>	<ul style="list-style-type: none"> • DoD, Federal Civilian activities and National Guard are exempt 75 Pa. Cons. Stat. § 9004(e) 	<ul style="list-style-type: none"> • Rate is adjusted annually • Tax Rates (Calendar Year 2001) • Tax Rates (Calendar Year 2002) • Link to Pennsylvania Bulletin • Note: the Pennsylvania Consolidated Statutes are not available on the internet • For retail pump sales, vendors can exempt Government sales (DMF-1 Bulletin #97-01 (09-10-99)). Credit card sales for motor fuel purchases from an account (retailer) of the registered distributor, where the product previously has been taxed, are reported on Line 11a of the Liquid Fuels and Fuels Tax monthly report (Form REV 1096-A) as dealer sales

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
PENNSYLVANIA (Continued)	E85 Tax	\$0.24/gallon Effective January 1, 2002, rate increases to \$0.245/gallon	\$0.12 75 Pa. Cons. Stat. § 9004(a) + \$0.125 75 Pa. Cons. Stat. § 9004(d)	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt 75 Pa. Cons. Stat. § 9004(e) 	<ul style="list-style-type: none"> Rate is adjusted annually Tax Rates (Calendar Year 2001) Tax Rates (Calendar Year 2002) Link to Pennsylvania Bulletin Note: the Pennsylvania Consolidated Statutes are not available on the internet For retail pump sales, vendors can exempt Government sales (DMF-1 Bulletin #97-01 (09-10-99)). Credit card sales for motor fuel purchases from an account (retailer) of the registered distributor, where the product previously has been taxed, are reported on Line 11a of the Liquid Fuels and Fuels Tax monthly report (Form REV 1096-A) as dealer sales

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
PENNSYLVANIA (Continued)	Diesel Fuel Tax	\$0.309/gallon Effective January 1, 2002, rate increases to \$0.318/gallon (Oil Company Franchise Tax increases from \$0.189 to \$0.198)	\$0.12 75 Pa. Cons. Stat. § 9004(a) + \$0.189 75 Pa. Cons. Stat. § 9004(b)	DoD, Federal Civilian activities and National Guard are exempt 75 Pa. Cons. Stat. § 9004(e)	<ul style="list-style-type: none"> • Rate is adjusted annually • Tax Rates (Calendar Year 2001) • Tax Rates (Calendar Year 2002) • Link to Pennsylvania Bulletin • Note: the Pennsylvania Consolidated Statutes are not available on the internet • For retail pump sales, vendors can exempt Government sales (DMF-1 Bulletin #97-01 (09-10-99)). Credit card sales for motor fuel purchases from an account (retailer) of the registered distributor, where the product previously has been taxed, are reported on Line 11a of the Liquid Fuels and Fuels Tax monthly report (Form REV 1096-A) as dealer sales

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
PENNSYLVANIA (Continued)	Aviation Gasoline Tax	\$0.043/gallon Effective January 1, 2002, rate decreases to \$0.041/gallon	\$0.015 75 Pa. Cons. Stat. § 9004(c); 74 Pa. Cons. Stat. § 6121 + \$0.028 74 Pa. Cons. Stat. § 6121(b)	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt 75 Pa Cons. Stat. § 9004(e) 	<ul style="list-style-type: none"> Rate is adjusted annually Tax Rates (Calendar Year 2001) Tax Rates (Calendar Year 2002) Link to Pennsylvania Bulletin
	Jet Fuel Tax	\$0.020/gallon Effective January 1, 2002, rate decreases to \$0.018/gallon	\$0.015 75 Pa. C.S. § 9004(c)(2); 74 Pa Cons. Stat. § 6131 + \$0.005 74 Pa. C.S. § 6131(b)	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt 75 Pa Cons. Stat. § 9004(e) 	<ul style="list-style-type: none"> Rate is adjusted annually Tax Rates (Calendar Year 2001) Tax Rates (Calendar Year 2002) Link to Pennsylvania Bulletin
	NORA Fee on #1 and Dyed #2 Diesel	\$0.002/gallon	42 U.S.C. § 6201	<ul style="list-style-type: none"> DoD is exempt Federal Civilian activities are <u>not</u> exempt 	<ul style="list-style-type: none"> National Oil Heat Research Alliance

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p><u>RHODE ISLAND</u></p> <p>Motor Fuels (401) 222-2950</p>	Motor Fuel Tax	\$0.28/gallon	R.I. Gen. Laws § 31-36-7	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt R.I. Gen. Laws § 31-36-13 Seller applies to state for refund of taxes paid R.I. Gen. Laws § 31-36-13 	<ul style="list-style-type: none"> Synopsis of Taxes Link to Rhode Island General Laws
	Diesel Fuel Tax	\$0.28/gallon	R.I. Gen. Laws § 31-36-7	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt R.I. Gen. Laws § 31-36-13 Seller applies to state for refund of taxes paid R.I. Gen. Laws § 31-36-13 	<ul style="list-style-type: none"> Synopsis of Taxes

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
RHODE ISLAND (Continued)	Public Service Corporation Tax	<p><u>Natural Gas</u></p> <p>3% of gross earnings on manufacture and sale of illuminating and heating gas and its by-products</p> <p><u>Electricity</u></p> <p>4% of gross earnings on manufacturing, selling, distributing and/or transmitting electricity to be used for light, heat, or motive power</p>	R.I. Gen. Laws § 44-13-4	<ul style="list-style-type: none"> • United States Government is <u>not</u> exempt • Only exemption is when natural gas or electricity is purchased for purpose of being manufactured into a finished product for resale <p>R.I. Gen. Laws § 44-13-35</p>	
	Environmental Protection Regulatory Fee (Underground storage tank)	\$0.01/gallon	R.I. Gen. Laws § 46-12.9-11	<ul style="list-style-type: none"> • DoD, Federal Civilian activities and National Guard are exempt <p>R.I. Gen. Laws § 46-12.9-11</p>	<ul style="list-style-type: none"> • Environmental Protection Regulatory Fee Synopsis
	NORA Fee on #1 and Dyed #2 Diesel	\$0.002/gallon	42 U.S.C. § 6201	<ul style="list-style-type: none"> • DoD is exempt • Federal Civilian activities are <u>not</u> exempt 	<ul style="list-style-type: none"> • National Oil Heat Research Alliance

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p align="center"><u>SOUTH CAROLINA</u></p> <p align="center">Fuel Taxes 803- 898-5743</p>	Motor Fuel Tax	\$0.16/gallon	S.C. Code § 12-28-310	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt S.C. Code § 12-28-710 Seller applies to state for refund of tax S.C. Code § 12-28-740 	<ul style="list-style-type: none"> Business Tax Guide (under Tax Manuals, see page 42) Motor Fuel Taxes and Fees Link to S.C. Code
	Diesel Fuel Tax	\$0.16/gallon	S.C. Code § 12-28-310	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt S.C. Code § 12-28-710 Seller applies to state for refund of tax S.C. Code § 12-28-740 	<ul style="list-style-type: none"> Business Tax Guide (under Tax Manuals, see page 42) Motor Fuel Taxes and Fees Link to S.C. Code
	Petroleum Inspection Fee	\$0.0025/gallon	S.C. Code § 12-28-2355	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt S.C. Code § 12-28-2355; S.C. Code § 12-28-710 	<ul style="list-style-type: none"> Link to S.C. Code
	Environmental Impact Fee	\$0.005/gallon	S.C. Code § 12-28-2355	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt S.C. Code § 12-28-2355; S.C. Code § 12-28-710 	<ul style="list-style-type: none"> Link to S.C. Code

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<u>SOUTH DAKOTA</u> Main Number (800) 829-9188	Motor Fuel Tax	\$0.22/gallon	S.D. Codified Laws § 10-47B-4	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt S.D. Codified Laws § 10-47B-19 	<ul style="list-style-type: none"> Motor Fuel Manual Link to South Dakota Codified Laws
	Diesel Fuel Tax	\$0.22/gallon	S.D. Codified Laws § 10-47B-4	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt S.D. Codified Laws § 10-47B-19 	<ul style="list-style-type: none"> Motor Fuel Manual Link to South Dakota Codified Laws
	E85 Fuel Tax	\$0.10/gallon	S.D. Codified Laws § 10-47B-4	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt S.D. Codified Laws § 10-47B-19 	<ul style="list-style-type: none"> Motor Fuel Manual Link to South Dakota Codified Laws
	Aviation Gasoline Tax	\$0.06/gallon	S.D. Codified Laws § 10-47B-4	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt S.D. Codified Laws § 10-47B-19 	<ul style="list-style-type: none"> Motor Fuel Manual Link to South Dakota Codified Laws
	Jet Fuel Tax	\$0.04/gallon	S.D. Codified Laws § 10-47B-4	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt S.D. Codified Laws § 10-47B-19 	<ul style="list-style-type: none"> Motor Fuel Manual Link to South Dakota Codified Laws

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
SOUTH DAKOTA (Continued)	Petroleum Release Fee (All refined products)	\$0.02/gallon (\$20 per 1000 gallons) *Scheduled to decrease to \$10 per 1000 gallons or \$0.01 on January 1, 2003	S.D. Codified Laws § 34A-13-20	<ul style="list-style-type: none"> • United States Government <u>not</u> exempt S.D. Codified Laws § 34A-13-20 • Include in price 	<ul style="list-style-type: none"> • Link to South Dakota Codified Laws

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p><u>TENNESSEE</u> Petroleum Taxes Section (615) 253-0600</p>	<p>Motor Fuel Tax</p>	<p>\$0.21/gallon</p>	<p>\$0.20 Tenn. Code § 67-3-1301 + \$0.01 Tenn. Code § 67-3-1303</p>	<ul style="list-style-type: none"> • DoD, Federal Civilian, National Guard exempt if delivery is over 500 gallons Tenn. Code § 67-3-1501 • Retail pump exemption: Government may purchase fuel tax exempt from retail stations <u>only</u> when made through a fleet credit card or an oil company credit card which has been issued by the oil company to a governmental agency which holds an exemption permit issued by the State 	<ul style="list-style-type: none"> • Link to Tennessee Code • Government must have exemption permit issued by state. Permit is good for three (3) years from date of issuance Tenn. Code § 67-3-1501 • 500 gallon delivery must be completed within 72 hours following commencement of delivery • If fuel is stored in leased facility, copy of the lease must be filed with and approved by the State • For sales of petroleum products made to governmental agencies from retail stations, the licensed wholesaler, supplier or importer may apply for refund or claim a credit on behalf of a retail vendor Tenn. Code § 67-3-1513

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
TENNESSEE (Continued)	Diesel Fuel Tax	\$0.18/gallon	\$0.17 Tenn. Code § 67-3-1302 + \$0.01 Tenn. Code § 67-3-1303	<ul style="list-style-type: none"> • DoD, Federal Civilian, National Guard exempt if delivery is over 500 gallons Tenn. Code § 67-3-1501 • Retail pump exemption – Government may purchase fuel tax exempt from retail stations <u>only</u> when made through a fleet credit card or an oil company credit card which has been issued by the oil company to a governmental agency which holds an exemption permit issued by the State 	<ul style="list-style-type: none"> • Government must have exemption permit issued by state. Permit is good for three (3) years from date of issuance • 500 gallon delivery must be completed within 72 hours following commencement of delivery • If fuel is stored in leased facility, copy of the lease must be filed with and approved by the State • For sales of petroleum products made to governmental agencies from retail stations, the licensed wholesaler, supplier or importer may apply for refund or claim a credit on behalf of a retail vendor Tenn. Code § 67-3-1513

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
TENNESSEE (Continued)	Jet Fuel Tax Aviation Gasoline Tax	\$0.01/gallon	Tenn. Code § 67-3-1303	<ul style="list-style-type: none"> DoD, Federal Civilian, National Guard exempt if delivery is over 500 gallons Tenn. Code § 67-3-1501 	<ul style="list-style-type: none"> Jet fuel and aviation gasoline used in aircraft is exempt from the other petroleum taxes Tenn. Code § 67-3-1509
	Environmental Assurance Fee	\$0.004/gallon	Tenn. Code § 68-215-110	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt Tenn. Code § 67-3-1501 	
<u>TEXAS</u> Main Number (800) 252-1383	Motor Fuel Tax	\$0.20/gallon	Tex. Tax Code § 153.102	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt Tex. Tax Code § 153.104 Federal government agencies may purchase tax-free dyed and undyed diesel fuel (and gasoline) for their exclusive use without a signed statement number or diesel fuel tax permit 	<ul style="list-style-type: none"> Tax Rates Link to Texas Tax Code Motor Fuels Tax Legislative Update

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
TEXAS (Continued)	Diesel Fuel Tax	\$0.20/gallon	Tex. Tax Code § 153.202	<ul style="list-style-type: none"> • DoD, Federal Civilian activities and National Guard are exempt Tex. Tax Code § 153.203 • Federal government agencies may purchase tax-free dyed and undyed diesel fuel (and gasoline) for their exclusive use without a signed statement number or diesel fuel tax permit 	<ul style="list-style-type: none"> • Tax Rates • Motor Fuels Tax Legislative Update • Link to Texas Tax Code

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>TEXAS (Continued)</p> <p>Petroleum Products Delivery Fee (512) 463-4545</p>	<p>Petroleum Products Delivery Fee</p>	<ul style="list-style-type: none"> • Less than 2,500 gallons = \$12.50 • 2,500 but less than 5,000 gallons = \$25.00 • 5,000 but less than 8,000 gallons = \$37.50 • 8,000 but less than 10,000 gallons = \$50.00 • 10,000 or more gallons, per 5,000 or more increment= \$25.00 • For deliveries of at least 7,000 gallons of gasoline, total load is presumed to be 8,000 gallons, and rate is \$50.00 	<p>Tex. Water Code § 26.3574</p>	<ul style="list-style-type: none"> • United States Government is <u>not</u> exempt • Invoice separately 	<ul style="list-style-type: none"> • Tax Rates • Link to Texas Water Code • Reinstated effective September 1, 2001 • Fee effective until August 31, 2003 • Fee amount will be reduced by 20 percent for fiscal years 2004 and 2005, by 50 percent for fiscal year 2006, and by 60 percent for fiscal 2007, after which time the fee will no longer be collected

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p><u>UTAH</u></p> <p>Main Number (800) 662-4335</p>	Motor Fuel Tax	\$0.245/gallon	Utah Code § 59-13-201	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard exempt if sale and delivery is over 750 gallons Utah Code § 59-13-201 Full refund available for sale and delivery of less than 750 gallons for United States Government and State entities using Utah Form TC-114M Utah Code § 59-13-201(7) 	<ul style="list-style-type: none"> Link to Utah Code Fuel tax rates
	Diesel Fuel Tax	\$0.245/gallon	Utah Code § 59-13-301	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt Utah Code § 59-13-301 If paid the tax, a full refund is available to DoD, Federal Civilian activities and National Guard using Utah Form TC-114S Utah Code § 59-13-301(9) 	<ul style="list-style-type: none"> Link to Utah Code Fuel tax rates

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p align="center">UTAH (Continued)</p>	<p align="center">Jet Fuel Tax</p> <p align="center">Aviation Gasoline Tax</p>	<p align="center">\$0.09/gallon</p> <p align="center">New rate effective July 1, 2001</p>	<p align="center">Utah Code. § 59-13-40</p>	<ul style="list-style-type: none"> • DoD, Federal Civilian activities and National Guard exempt if sale and delivery is over 750 gallons Utah Code § 59-13-201 • Full refund available for sale and delivery of less than 750 gallons for United States Government and State entities using Utah Form TC-114A Utah Code § 59-13-201(7) 	<ul style="list-style-type: none"> • Link to Utah Code • Fuel tax rates
	<p align="center">Environmental Surcharge</p>	<p align="center">\$0.0025/gallon</p>	<p align="center">Utah Code § 19-6-410.5</p>	<ul style="list-style-type: none"> • On sales from refiner or importer before fee paid, United States Government exempt, but must supply Utah Form TC-721ES • After fee is paid, United States Government can request refund using Utah Form TC 113 if opted out of environmental assurance fund 	

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p><u>VERMONT</u></p> <p>Taxpayer Services (802) 828-2551</p>	Motor Fuel Tax	\$0.20/gallon	\$0.19/gallon Vt. Stat. tit. 23 § 3106 + \$0.01/gallon Vt. Stat. tit. 10 §§ 3106a, 1942 (Petroleum distributor licensing fee)	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are <u>not</u> exempt 	<ul style="list-style-type: none"> Link to Vermont Statutes \$0.01/gallon licensing fee is used for petroleum clean up fund
	Diesel Fuel Tax	\$0.26/gallon	\$0.25/gallon Vt. Stat. tit. 23 § 3003 + \$0.01/gallon Vt. Stat. tit. 10 § 1942 (Petroleum distributor licensing fee)	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt Vt. Stat. tit. 23 § 3003(d)(1) Use by state owned vehicles for official purposes is exempt Vt. Stat. tit. 23 § 3003 Off highway use is exempt; can apply for refund Vt. Stat. tit. 23 §§ 3003; 3020 	<ul style="list-style-type: none"> Link to Vermont Statutes State requires that vendors obtain exemption certificate from Federal Government; exemption certificate is TA-VP 219(d) available from Department of Motor Vehicles Government can obtain refund of tax on Fleet card purchases at retail pump using Diesel Fuel Tax Refund Application (Department of Motor Vehicles form) \$0.01/gallon licensing fee is used for petroleum clean up fund

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
VERMONT (Continued)	Fuel Gross Receipts Tax (Imposed on heating oil, kerosene, propane, natural gas, electricity and coal)	\$0.005/gallon (0.5% on the retail sale by sellers receiving more than \$10,000 annually for the sale of these fuels)	Vt. Stat. tit. 33 § 2503	<ul style="list-style-type: none"> • United States Government is <u>not</u> exempt • Include in price 	<ul style="list-style-type: none"> • Link to Vermont Statutes • Tax is levied for support of Vermont's low income home weatherization program
	NORA Fee on #1 and Dyed #2 diesel	\$0.002/gallon	42 U.S.C. § 6201	<ul style="list-style-type: none"> • DoD is exempt • Federal Civilian activities are <u>not</u> exempt 	<ul style="list-style-type: none"> • National Oil Heat Research Alliance
<u>VIRGINIA</u> Business Taxes (804) 367-8037	Motor Fuel Tax	\$0.175/gallon	Va. Code § 58.1-2217	<ul style="list-style-type: none"> • DoD, Federal Civilian activities and National Guard are exempt Va. Code § 58.1-2226 	<ul style="list-style-type: none"> • Link to Virginia Code • Exemption does not apply to government contractors
	Diesel Fuel Tax	\$0.16/gallon	Va. Code § 58.1-2217	<ul style="list-style-type: none"> • DoD, Federal Civilian activities and National Guard are exempt Va. Code § 58.1-2226 	<ul style="list-style-type: none"> • Link to Virginia Code

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
VIRGINIA (Continued)	Jet Fuel Tax Aviation Gasoline Tax	\$0.05/gallon	Va. Code § 58.1-2217	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt Va. Code § 58.1-2226 	<ul style="list-style-type: none"> Link to Virginia Code
	Petroleum Storage Tank Fee (Imposed on aviation gasoline, jet fuel, diesel fuel and heating oil)	\$0.005/gallon	Va. Code § 62.1-44.34:13	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt Va. Code § 62.1-44.34:13 Fuels exempted are: gasoline, aviation gasoline, diesel fuel (including dyed diesel fuel), blended fuel, heating oil, alternative fuel as defined in Va. Code § 58.1-2201, and jet fuel as defined in Va. Code § 58.1-2201 Va. Code § 62.1-44.34:13 	<ul style="list-style-type: none"> Link to Virginia Code
	NORA Fee on #1 and Dyed #2 diesel	\$0.002/gallon	42 U.S.C. § 6201	<ul style="list-style-type: none"> DoD is exempt Federal Civilian activities are <u>not</u> exempt 	<ul style="list-style-type: none"> National Oil Heat Research Alliance

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p><u>WASHINGTON</u></p> <p>Main Number (800) 647-7706</p>	Motor Fuel Tax	\$0.23/gallon	<p>Wash. Rev. Code § 82.36.025</p>	<ul style="list-style-type: none"> • DoD, Federal Civilian activities and National Guard are <u>not</u> exempt • Refund for off road use available through Department of Licensing Wash. Rev. Code § 82.36.280 	<ul style="list-style-type: none"> • Link to Washington Revised Code • Motor vehicle fuel tax does not apply to fuel sold to the Armed Forces or National Guard for use <u>exclusively in ships or for export</u> from state • Wash. Rev. Code § 82.36.230 • Exemption does not apply to contractors purchasing fuel for their own account or as the agents of the United States, or the National Guard for use in the performance of contracts with the Armed Forces or the National Guard

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
WASHINGTON (Continued)	Diesel Fuel Tax	\$0.23/gallon	Wash. Rev. Code § 82.38.030 Wash. Rev. Code § 82.36.025	<ul style="list-style-type: none"> • Use of fuel for motor vehicles owned and operated by the United States Government is exempt Wash. Rev. Code § 82.38.080 • National Guard may use dyed diesel (which is tax free) but must obtain license and pay tax for dyed diesel used on highway Wash. Rev. Code § 82.38.065 • Off highway refund also available Wash. Rev. Code § 82.38.180; Wash. Rev. Code § 82.38.190 	

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
WASHINGTON (Continued) Aircraft Fuel Tax Department of Licensing 360-664-1852	Jet Fuel Tax	\$0.075/gallon Rate effective January 1, 2001	Wash. Rev. Code § 82.42.020 Wash. Rev. Code § 82.42.025	<ul style="list-style-type: none"> DoD and Federal Civilian activities are exempt Wash. Rev. Code § 82.42.070 National Guard is <u>not</u> exempt Wash. Rev. Code § 82.42.070 	
	Hazardous Substance Tax	\$0.007 multiplied by wholesale value of fuel	Wash. Rev. Code 82.21.030 Wash. Admin.Code § 458-20-252	<ul style="list-style-type: none"> United States Government is <u>not</u> exempt Invoice separately 	<ul style="list-style-type: none"> “Wholesale value” is defined as the fair market wholesale value, determined as nearly as possible according to the wholesale selling price at the place of use of similar substances of like quality and character Wash. Rev. Code § 82.21.020

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>WASHINGTON (Continued)</p> <p>Billie Young (360) 902-7165</p>	<p>Oil Spill Response Tax</p>	<p>\$0.00023/gallon (\$0.01/bbl)</p> <p>Will be suspended on January 1, 2002 through December 31, 2002</p>	<p>Wash. Rev. Code § 82.23B.020</p> <p>Wash. Admin. Code § 458-20-260</p>	<ul style="list-style-type: none"> United States Government is <u>not</u> exempt UNLESS vessel offloads into Government storage (Wash. Admin. Code § 458-20-260) or exports to another state (Wash. Rev. Code § 82.23B.040) 	<ul style="list-style-type: none"> Link to Washington Revised Code Tax is imposed on the privilege of receiving crude oil or petroleum products at a marine terminal from a waterborne vessel or barge Tax is collected simultaneously with Oil Spill Administration Tax
	<p>Oil Spill Administration Tax</p>	<p>\$0.00095/gallon (\$0.04/bbl)</p>	<p>Wash. Rev. Code § 82.23B.020</p> <p>Wash. Admin. Code § 458-20-260</p>	<ul style="list-style-type: none"> United States Government is <u>not</u> exempt UNLESS vessel offloads into Government storage (Wash. Admin. Code § 458-20-260) or exports to another state (Wash. Rev. Code § 82.23B.040) 	<ul style="list-style-type: none"> Tax is imposed on the privilege of receiving crude oil or petroleum products at a marine terminal from a waterborne vessel or barge Tax is collected simultaneously with Oil Spill Response Tax

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
WASHINGTON (Continued)	Heating Oil Tank Fee (Pollution Liability Insurance Fee)	\$0.006/gallon	Wash. Rev. Code § 70.149.080	<ul style="list-style-type: none"> • United States Government is <u>not</u> exempt • Include in price 	<ul style="list-style-type: none"> • Expires June 1, 2007 • Imposed on special fuel dealers
	Underground Storage Tank Tax (Formerly Petroleum Products Tax)	\$0.005 multiplied by wholesale value of petroleum product Suspended in 1991	Wash. Rev. Code § 82.23A.020 Wash. Admin. Code § 458-20-252	<ul style="list-style-type: none"> • United States Government is exempt Wash. Rev. Code § 82.23A.030	<ul style="list-style-type: none"> • Tax is subject to reinstatement

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p><u>WEST VIRGINIA</u></p> <p>Main Number (304) 558-8500</p> <p>Carol Brown for refund information/assistance</p> <p>Note: No jet fuel or aviation gasoline tax (W. Va. Code § 11-14-5 (13))</p>	<p>Motor Fuel Tax</p>	<p>\$0.205/gallon</p>	<p>W. Va. Code § 11-14-3</p>	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard exempt when delivered in bulk quantities of 500 gallons or more W. Va. Code § 11-14-5 Off highway refund available (on deliveries/purchases of less than 500 gallons) using WV/GAS-509 (Gasoline) W. Va. Code § 11-14-11 Must file refund claim within six (6) months of use off road 	<ul style="list-style-type: none"> Summary of WV Tax Law Book Gasoline/Special Fuels Information Sheet Gasoline/Special Fuels Refund Information Sheet Link to West Virginia Code United States Government is exempt when fuel is sold by a distributor or producer through a special device (card lock); must be at wholesale location—can use Fleet Card W. Va. Code § 11-14-5b

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p align="center">WEST VIRGINIA (Continued)</p>	Diesel Fuel Tax	\$0.205/gallon	W. Va. Code §11-14-3	<ul style="list-style-type: none"> • DoD, Federal Civilian activities and National Guard exempt when delivered in bulk quantities of 500 gallons or more W. Va. Code § 11-14-5 • Off highway refund available (on deliveries/purchases of less than 500 gallons) using WV/GAS-509B (Special Fuel) W. Va. Code § 11-14-11 • Must file refund claim within six months of off highway use 	<ul style="list-style-type: none"> • Summary of WV Tax Law Book • Gasoline/Special Fuels Information Sheet • Gasoline/Special Fuels Refund Information Sheet • Link to West Virginia Code

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<u>WISCONSIN</u> Excise Tax Unit (608) 266-3223	Motor Fuel Tax	\$0.273 gallon Effective April 1, 2001-May 30, 2002 *Rate adjusted annually	Wis. Stat. § 78.015 (overall authority) Wis. Stat. § 78.01 (annual adjustment) + \$0.01 Wis. Stat. § 78.017	<ul style="list-style-type: none"> DoD and Federal Civilian activities are exempt Wis. Stat. § 78.01(2)(b) 	<ul style="list-style-type: none"> Link to Wisconsin Statutes
	Diesel Fuel Tax	\$0.273 gallon Effective April 1, 2001-May 30, 2002 *Rate adjusted annually	Wis. Stat. § 78.015 (overall authority) Wis. Stat. § 78.01 (annual adjustment) + \$0.01 Wis. Stat. § 78.017	<ul style="list-style-type: none"> DoD and Federal Civilian activities are exempt Wis. Stat. § 78.01(2)(b) 	<ul style="list-style-type: none"> Link to Wisconsin Statutes
	Jet Fuel Tax Aviation Gasoline Tax	\$0.06/gallon	Wis. Stat. § 78.555	<ul style="list-style-type: none"> DoD and Federal Civilian activities are exempt Wis. Stat. § 78.55(4) and 78.55(5) 	<ul style="list-style-type: none"> Link to Wisconsin Statutes
	Petroleum Inspection Fee	\$0.03/gallon	Wis. Stat. § 168.12	<ul style="list-style-type: none"> DoD and Federal Civilian activities are exempt Department of Revenue legal opinion 	<ul style="list-style-type: none"> Frequently Asked Questions about Petroleum Inspection Fee Link to Wisconsin Statutes

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
WISCONSIN (Continued)	NORA Fee on #1 and Dyed #2 diesel	\$0.002/gallon	42 U.S.C. § 6201	<ul style="list-style-type: none"> DoD is exempt Federal Civilian activities are <u>not</u> exempt 	<ul style="list-style-type: none"> National Oil Heat Research Alliance
<u>WYOMING</u> Dept. of Transportation (307) 777-4774 (Sharon Gostovich)	Motor Fuel Tax	\$0.11/gallon Effective until June 30, 2002	\$0.11/gallon Wyo. Stat. § 39-17-104(a)	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are <u>not</u> exempt No refund available 	<ul style="list-style-type: none"> Link to Wyoming Statutes
	Diesel Fuel Tax	\$0.11/gallon	Wyo. Stat. § 39-17-204(a)	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are <u>not</u> exempt Off road refund available 	<ul style="list-style-type: none"> Link to Wyoming Statutes
	Jet Fuel Tax Aviation Gasoline Tax	\$0.04/gallon Effective until June 30, 2002	Wyo. Stat. § 39-17-104(a)	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are <u>not</u> exempt 	<ul style="list-style-type: none"> Link to Wyoming Statutes
	Leaking Underground Storage Tax	\$0.03/gallon	\$0.01 Wyo. Stat. § 39-17-104(c) + \$0.02 Wyo. Stat. § 39-17-104(d)	<ul style="list-style-type: none"> United States Government is <u>not</u> exempt Include in price 	<ul style="list-style-type: none"> Note: Wyoming calls this a license fee and uses it to support the LUST program Tax is typically bundled with applicable fuel tax

UNITED STATES TERRITORIES AND POSSESSIONS

TERRITORY OR POSSESSION	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
PUERTO RICO FEDERAL EXCISE TAX IS <u>NOT</u> APPLICABLE	Motor Fuel Tax	\$0.16/gallon	P.R. Laws tit. 13 § 9010	<ul style="list-style-type: none"> • DoD and Federal Civilian activities are exempt P.R. Laws tit. 13 § 9041 	<ul style="list-style-type: none"> • Special TEC must be used
	Diesel Fuel Tax	\$0.08/gallon	P.R. Laws tit. 13 § 9010	<ul style="list-style-type: none"> • DoD and Federal Civilian activities are exempt P.R. Laws tit. 13 § 9041 	
	Jet Fuel Tax	\$0.03/gallon	P.R. Laws tit. 13 § 9010	<ul style="list-style-type: none"> • DoD and Federal Civilian activities are exempt P.R. Laws tit. 13 § 9041 	
	Crude Oil Tax	Price per Barrel Up to \$16 = \$6 \$16 to \$24 = \$5 \$24-\$28 = \$4 Over \$28 = \$3	13 L.P.R.A P.R. Laws tit. 13 § 9011	<ul style="list-style-type: none"> • DoD and Federal Civilian activities are exempt P.R. Laws tit. 13 § 9011 (c)(3) 	

TERRITORY OR POSSESSION	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
VIRGIN ISLANDS Main Number (809) 774-5865 FEDERAL EXCISE TAX IS NOT APPLICABLE	Gasoline Tax	\$0.14/gallon	33 V.I. Code § 91	<ul style="list-style-type: none"> • United States Government is exempt V.I. Code tit. 33 § 42(e)(7) 	
	Diesel Fuel Tax	\$0.14/gallon	33 V.I. Code § 91	<ul style="list-style-type: none"> • United States Government is exempt V.I. Code tit. 33 § 42(e)(7) 	
	Gross Receipts Tax	0.4% on dollar value of fuel	33 V.I. Code § 43	<ul style="list-style-type: none"> • United States Government is <u>not</u> exempt 	
Commonwealth of Northern Mariana Islands Department of Finance 670-664-1100	Gross Revenue Tax	5% of gross revenue	4 N. Mar. I. Code §§ 1301-1305	<ul style="list-style-type: none"> • United States Government is exempt 	
	Liquid Fuels Tax	\$0.10/gallon		<ul style="list-style-type: none"> • United States Government is exempt 	