

Defense Energy Support Center

STATE FUEL TAX TABULATION

November 2, 1999

Introductory Notes

- 1. State tax laws are constantly changing with respect to rates, point of taxation, refund procedures, and the exempt or non-exempt status of DOD, Federal Civilian and National Guard Activities. Each State will normally issue Bulletins informing DESC Contractors of these changes before the new law becomes effective. If you receive information regarding changes in state fuel taxes, please inform John Ralston of DFSC-G at 767-5004.**
- 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. In the following states, suppliers must pay excise taxes on certain gasoline sold to DESC: Arizona, (full refund available), California, Idaho, Iowa (full refund available), Louisiana (non-bulk purchases), Mississippi (non bulk purchases), Montana, Nevada, Oregon, Vermont, Washington, and Wyoming. (See table for details).**
- 5. In the following states, suppliers must pay excise taxes on certain diesel sold to DFSC: Arizona, Idaho, Iowa (full refund available), Louisiana (full refund available), Mississippi (non-bulk purchases), Montana (full refund available), Nevada (full refund available), Utah (full refund available) and Wyoming. (See table for details).**
- 6. DFSC contractors are generally required to pay State environmental fees on all fuel distributed including fuel sold to the U.S. Government. However, certain states exempt DFSC sales. Also, environmental fees are sometimes discontinued when the environmental fund trust fund reaches a certain balance.**
- 7. Generally, the Government does not pay State "Sales" Taxes.**

FEDERAL EXCISE TAXES

Motor Fuel Tax - \$.184/gal.	DOD, Fed. Civ's pay -- National Gd, D.C. Government Exempt
Diesel Fuel Tax - \$.244/gal.	(undyed) DOD, Fed Civ pay - Nat. Guard and DC Gov. Exempt
Kerosene Tax - \$.244/gal.	(undyed) JP-8 jet fuel is Exempt
Jet Fuel Tax - \$.219/gal	Military and National Guard is exempt, Fed. Civ. Agencies are not
Aviation Gasoline \$.194/gal	Military and National Guard is exempt, Fed. Civ. Agencies are not

ALABAMA

State Excise Taxes -

Motor Fuel Tax - \$.16/gal.
Diesel Fuel Tax - \$.17
Aviation Fuel Tax - \$.012
Jet Fuel Tax - \$.012

DOD, Federal Civilian Agencies, Nat. Guard Exempt
Exempt
Exempt
Exempt

Storage Tank Fee
\$.003 per gallon

Not Exempt
Include in price

Petroleum Products
Inspection Fee
gasoline/diesel \$.02 per gal.
jet fuel \$.00025 per gal.

Exempt
Exempt

ALASKA

Motor Fuel Tax - \$.08
Diesel Fuel Tax - \$.08.
Aviation Fuel Tax - \$.047/gal.
Jet Fuel Tax - \$.032/gal.

DOD, Federal Civilian Agencies, National Guard Exempt
Exempt
Exempt
Exempt

ARIZONA

Motor Fuel Tax - \$.18
Diesel Fuel Tax - \$.27/gal.

Not Exempt, full refund for all DoD, Fed. Civ., Nat. Gd.
Not Exempt, DoD, Fed. Civ., Nat. Gd. get automatic
refund of \$.09/gal. and another \$.18 refund if use is offroad

Jet Fuel - \$.0305 per gallon
plus local city and county taxes

Not exempt
(on jet fuel purchased in Arizona)

Heating Fuel

Not exempt 1/2 rate of 5.5% of sale price (2.75%)
Plus 1/2 of another 1% to 1/2% for local taxes

Storage tank fee \$.01/gal

DoD, Fed. Civ., Nat.Guard Exempt

ARKANSAS

Motor Fuel Tax - \$.195
Diesel Fuel Tax - \$.205
UST Fee -\$.001/gal.-

DOD, Federal Civilian Agencies, Nat. Gd. Exempt
" Exempt
DOD, Federal Civilian Agencies, Nat. Gd. **Not Exempt**
(Include in price)

CALIFORNIA

Motor Fuel Tax - \$.18/gal.
Jet Fuel Tax - \$.02/gal.

DOD, Fed. Civ., Nat. Gd. **Not Exempt** - offroad refund
DOD Exempt -
But Fed. Civ., National Guard **not exempt**

Diesel Fuel Tax - \$.25.1/gal.

DOD, Federal Civilian agencies exempt but
(National Guard pays and gets full refund
Or may use dyed diesel)

Compressed Natural Gas
Tax - \$.07/100 cubic feet
(per hundred cubic feet)

Invoice separately/offroad refund

Oil Spill Prevention
Administration Fee
\$.00095/gal. (fuel removed
from marine terminals)

Include in fuel price - not exempt

Underground Storage Fee
\$.012

Include in fuel price - not exempt

COLORADO

Motor Fuel Tax - \$.22
Diesel Fuel Tax - \$.205
Aviation Fuel Tax - \$.06/gal.
Jet Fuel Tax - \$.04/gal.

DoD, Fed. Civ., Nat. Guard Exempt
" Exempt
" Exempt
" Exempt

Environmental Response
Fund \$.0063/gal.

All customers exempt for aircraft fuel
Not exempt for other fuels

CONNECTICUT

Motor Fuel Tax - \$.32
Diesel Fuel Tax- \$.18
Gross Receipts Tax
5.26% of Sale price
Generally applies to "first sale"
of all fuel in Connecticut
except Heating Oil and Bunker fuel

DOD, Federal Civ., Nat. Gd. Exempt -
" Exempt
No special exemption for Gov. Sales
Special tax to be included Include in Price*
(this is the only non-ust/fee type charge that is
to be included in the price as per Conn. Law)

DELAWARE

Motor Fuel Tax - \$.23
Diesel Fuel Tax - \$.22

DOD, Fed. Civ. Agencies, Nat. Guard Exempt

Hazardous Sub Tax \$.009

**Sales to Government not exempt
include in price**

DISTRICT OF COLUMBIA

Motor Fuel Tax - \$.22
Diesel - \$.20

DOD, Fed. Civ. Agencies, Nat. Guard Exempt
DOD, Fed. Civ. Agencies, Nat. Guard Exempt

Burner Oil - Gross Receipts Tax -
10 % of sale price
(on natural gas also)

**Sales to Government NOT Exempt
DESC contracts state to charge this tax separately**

FLORIDA

Motor Tx- \$.131/gal. + up to \$.17 local option - DOD, Fed. Civ. NG. Exempt if over 500 gal.
Diesel Tx - \$.131/gal + \$.12 local option - DOD, Fed. Civ. NG. Exempt if over 500 gal.
Av.Gas/ Jet Fuel Tax - \$.069/gal. - DOD, Fed. Civ. NG. Exempt

Environmental Fees

Total \$.0207:

Inland Protection Tax
\$.0190476/gal. (\$.80 per barrel)

Not exempt, except for certain Bunker fuel
Include in Price

Water Quality Tax
\$.0011904/gal. (\$.05 per barrel)

Not exempt, include in price

Coastal Protection Tax
\$.00048/gal. (\$.02 per barrel)

Not exempt, include in price

GEORGIA

Motor - \$.075
Diesel Fuel - \$.075
Jet Fuel - \$.01

DOD, Fed. Civ. NG. Exempt
DOD, Fed. Civ. NG. Exempt
DOD, Fed. Civ. NG. Exempt

Environmental Fees

Underground storage tank fee

Government exempt *

\$.005 per gallon

(activity should file "opt out" form with state)

HAWAII

Motor Fuel - \$.16

DOD, Fed. Civ. NG. Exempt

Diesel Fuel Tax - \$.221

DOD, Fed. Civ., NG. Exempt

Environmental Fees

Environmental Response Tax.
\$.00119/gal. (\$.05/bbl.)

DOD, Fed. Civ., NG. Exempt

IDAHO

Motor Fuel Tax - \$.25/gal.

Not exempt, invoice separately,
offroad refund only for Idaho National Guard
" "" " same rule for gasoline

Gasohol - \$.225/gal.

Diesel Fuel Tax - \$.25/gal.

Invoice seperately, full refund available
for Government

AvGas - \$.055/gal.

Invoice separately,

Jet Fuel - \$.045/gal.

Only Idaho Nat. Guard exempt

Environmental Fees

Petroleum Product
Transfer Fee \$.01/gal.

Suspended until further notice
Do not include in price or charge separately

ILLINOIS

Motor Fuel Tax - \$.242

DOD, Fed. Civ. Nat. Guard exempt

Diesel Fuel Tax - \$.27

DOD, Fed. Civ. Nat. Guard exempt

Environmental Fees

Illinois Underground Storage
Tank Trust Fund \$.003/gal

**No exemption for Gov. Sales
include in price**

Environmental Impact Fee
\$.008 per gallon

**No exemption for Gov. Sales
include in price.**

INDIANA

Motor Fuel Tax - \$.15

DOD, Fed. Civ. Nat. Guard exempt

Diesel Fuel Tax - \$.16

DOD, Fed. Civ. Nat. Guard exempt

Oil inspection fee - \$.0009/gal. DOD, Fed. Civ. Nat. Guard exempt

IOWA

Motor Fuel Tax - \$.20/gal. **DOD, Fed. Civ. Nat. Guard Pay & Get Full Refund**
Diesel Fuel Tax - \$.225/gal. "
Gasohol Tax - \$.19/gal. "
Jet Fuel - \$.03/gal. "

Fees

Environmental Protection Diminution Charge - \$.01/gal. Government is exempt - Do *not* have contractor include in price.

KANSAS

Motor Fuel Tax - \$.20 DoD, Fed. Civ. Nat. Gd, exempt
Diesel Fuel Tax - \$.22 DoD, Fed. Civ. Nat. Gd, exempt
Environmental Assurance Fee \$.01/gal. DoD, Fed. Civ. Nat. Gd, exempt
Petroleum Inspection Fee/\$.0003/gl. DoD, Fed. Civ. Nat. Gd, exempt

KENTUCKY

Motor Fuel Tax - \$.172 DoD, Fed. Civ. Nat. Gd, exempt
Diesel Fuel Tax - \$.172 " Exempt
Jet Fuel Tax - \$.015/gal. " Exempt
Environmental Assurance Fee \$.014/gal " Exempt

LOUISIANA

Motor Fuel Tax - \$.20/gal. DOD, Fed. Civ. Agency sales exempt in lots of 6,000 gallons and over. National Guard not exempt.
Diesel Tax - \$.20 DOD, Fed. Civ. Agency sales exempt in lots of 6,000 gallons and over. National Guard not exempt

State Inspection Fee - \$.00031/gal. Government exempt
Underground Storage Fee \$.008 Government exempt

MAINE

Motor Fuel Tax - \$.22/gal. DoD, Fed. Civ. Nat Guard Exempt
Diesel Fuel Tax - \$.23/gal. "
Jet Fuel Tax - \$.019/gal. "

Environmental Fees

Inland & Coastal Cleanup Fund **Sales to Government Not Exempt**
\$.00071 per gallon/gal **Include in price**
(\$0.03 per barrel)

Ground Water Cleanup Fund **Sales to Government Not Exempt**
\$.54 bbl/\$.0128/gal - Gasoline **Include in price**
\$.30 bbl/\$.007/gal - Diesel/ jet fuel
\$.04 bbl/\$.0009/gal- No. 6

MARYLAND

Motor Fuel Tax - \$.235 DOD, Fed. Civ., Nat. Gd. Exempt
Diesel Fuel Tax - \$.245 "
Jet Fuel Tax - \$.07/gal. "

Underground Storage Tank DOD, Fed. Civ., Nat. Gd. Exempt
\$.05 per barrel-\$.0036/gal.

Maryland Local Taxes

Montgomery County Government not exempt
Fuel-energy Tax invoice separately
No. 1 Fuel Oil \$.034026 "
No. 2 Fuel Oil \$.035298 "
No. 4 Fuel Oil \$.0361248 "
No. 6 Fuel Oil \$.0376512 "
Natural Gas \$.0093864 per therm "

MASSACHUSETTS

Motor Fuel Tax - \$.21 DoD, Fed. Civ., Nat. Gd. Exempt
Diesel Fuel Tax - \$.21 " Exempt

Underground storage tank \$.005 " Exempt

MICHIGAN

Motor Fuel Tax - \$.19 DoD, Fed. Civ., Nat. Gd, Exempt
Diesel Fuel Tax - \$.21 DoD, Fed. Civ., Nat. Gd, Exempt
Jet Fuel Tax - \$.03/gal. DoD, Fed. Civ., Nat. Gd, Exempt

Underground Storage Tank Fee \$\$.00875 per gallon **Not exempt - include in price**

MINNESOTA

Motor Fuel Tax - \$.20 DoD, Fed. Civ., Nat. Gd., Exempt
Diesel Fuel Tax - \$.20 DoD, Fed. Civ., Nat. Gd., Exempt
Jet Fuel Tax - \$.05/gal. DoD, Fed. Civ., Nat. Gd., Exempt

Petroleum Insp. Fee -\$.00085/gal. **Not Exempt - include in Price**
Petroleum Tank Release
Cleanup Fee \$.02/gal. **Not Exempt - include in Price***
on October 1, 1999 Because this fee changes *frequently*
thru January 31, 2000 check applicability for each solicitation

MISSISSIPPI

Motor Fuel Tax - \$.126/gal. DoD, Fed. Civ., N.Gd. exempt if over 4000 gals delivered
Diesel Fuel Tax - \$.1325/gal. " "
(reduced rate for Govt.)
Jet Fuel Tax - \$.005/gal. DoD, Fed. Civ., Nat. Gd. Exempt

Environmental Protection Fee \$.004 **Not exempt - include in price**

MISSOURI

Motor Fuel Tax - \$.17/gal. DoD, Fed. Civ., Nat. Gd. Exempt
Diesel Fuel Tax - \$.17/gal. DoD, Fed. Civ., Nat. Gd. Exempt
Jet Fuel Tax - \$.09/gal. DoD, Fed. Civ., Nat. Gd. Exempt

Petroleum Inspection Fee **Not Exempt - Include in Price**
\$.0004/gal.

Underground Storage Tank Fee **Not Exempt - Include in Price**
\$.003125/gal.

MONTANA

Motor Fuel Tax - \$.27/gal.
Diesel Fuel Tax - \$.2775/gal.
Jet Fuel Tax - \$.04/gl. at commercial -
Av. Gas - \$.04/gal.

DoD, Fed. Civ. Nat. Gd. Pay, offroad refund
DoD, Fed. Civ. Nat. Gd. Pay, get full refund
DoD, Fed. Civ., Nat. Gd pay
DoD, Fed. Civ., Nat. Gd pay

JP-8 -

All DESC purchases exempt

Montana Petroleum
Tank Cleanup Fee
\$.0075

All customers exempt for JP-8 and diesel
Not exempt for gasoline, comercial jet fuel or avgas

NEBRASKA

Motor Fuel Tax - \$.241
Diesel Fuel Tax - \$.241
Aviation Fuel Tax - \$.05/gal.
Jet Fuel Tax - \$.03/gal.
Petroleum Release Fee
\$.003/gal.

DoD, Fed. Civ., Nat. Gd. Exempt
" Exempt
" Exempt
" Exempt
" Exempt

NEVADA

Motor Fuel Tax - \$.24/gal.

Exempt to DOD only,
Fed. Civ./Nat. Guard
not Exempt- invoice seperately

Diesel Fuel Tax - \$.27/gal.

DOD, Fed Civ. & Nat. Guard not exempt
Invoice seperately - full refund available to all
Exempt as DoD, Fed. Civ., Nat. Gd. Must Pay
Exempt as DoD, Fed. Civ., Nat. Gd. Must Pay

Jet Fuel Tax - \$.01/gal.
Plus local tax of \$.01 - \$.02/gl

Petroleum Cleanup Fee - \$.0075/gal

Sales to DOD/Fed.Civ., Nat. Gd., not exempt
Include in price

NEW HAMPSHIRE

Motor Fuel Tax - \$.18.
Diesel Fuel Tax - \$.18
Aviation Fuel Tax - \$.04/gal.
Jet Fuel - \$.02/gal.
Cleanup Fee - \$.015/gal.

DoD, Fed. Civ., Nat. Guard Exempt
" Exempt
" Exempt
" Exempt
Not exempt - include in price

Diesel/gasoline

**But fee is currently suspended.
For diesel and gasoline as of Sept 1.**

Heating oil \$.01

Not exempt include in price

Importer Fee - \$.001/gal

**Sales to Government not exempt
Include in price**

NEW JERSEY

Motor Fuel Tax - \$.145/gal.

DoD, Fed. Civ., N. Guard Exempt

Diesel Fuel Tax - \$.175/gal.

" Exempt

Jet Fuel Tax - \$.02/gal.

" Exempt

NEW MEXICO

Motor Fuel Tax - \$.17

DoD, Fed. Civ. N Guard Exempt

Diesel Fuel Tax - \$.18/gal.

" Exempt

Gross Receipts Tax on

" Exempt

Petroleum Products

Loading Fee \$.01 per gallon

" Exempt

NEW YORK

Motor Fuel Tax - \$.293/gal.

DoD, Fed. Civ. Nat. Gd. Exempt

Diesel Fuel Tax - \$.2795/gal.

DoD, Fed. Civ. Nat. Gd. Exempt

Jet Fuel Tax - \$.08/gal.

DoD, Fed. Civ. Nat. Gd. Exempt

Petroleum Business Prod. Tax

" Exempt

\$.08/gal (gasoline/diesel)

Petroleum Testing Fee

Government NOT exempt

\$.0005/gal.

Include in Price

NORTH CAROLINA

Motor Fuel Tax - \$.21/gal.

DoD, Nat. Gd. Fed. Civ. Exempt

Diesel Fuel Tax - \$.205/gal.

" Exempt

Oil Inspection Tax -\$.0025/gal.

Not Exempt Include in Price

NORTH DAKOTA

Motor Fuel Tax - \$.21/gal.

DoD Nat. Gd. Fed. Civ. Exempt

Diesel Fuel Tax - \$.21/gal.

" Exempt

Jet Fuel Tax - \$.08/gal.

" Exempt

State inspection Fee - \$.00025/gal.

All Exempt

OHIO

Motor Fuel Tax - \$.22/gal.
Diesel Fuel Tax - \$.22/gal.

DoD, Fed. Civ., Nat. Gd. Exempt
" Exempt

OKLAHOMA

Motor Fuel Tax - \$.16/gal.
Diesel Fuel Tax - \$.13/gal.
Jet Fuel Tax - \$.0008/gal.

DoD, Fed. Civ. Nat. Gd. Exempt
" Exempt
" Exempt

Underground Storage Tank
\$.01/gal

" Exempt

OREGON

Motor Fuel Tax - \$.24/gal.
Local Gasoline Taxes
\$.01/gal.-\$.03/gal.
Diesel Fuel Tax - \$.24/gal.
Aviation Fuel Tax - \$.03/gal.

DoD, Fed Civ. Nat. Not Exempt -
Refund for offroad use available

DoD, Fed. Civ. Nat. Gd. Exempt
DoD, Nat. Gd .exempt
Fed Civ. pays -gets full refund

Jet Fuel Tax - \$.01/gal.

DoD, Nat. Gd. Exempt
Fed. Civ. pays gets full refund

Environmental Load Fee
\$4.75 per truck load

**Government Not exempt
Include in Price**

PENNSYLVANIA

Motor Fuel Tax - \$.259/gal.
Diesel Fuel Tax - \$.308/gal.
Aviation Fuel Tax - \$.035/gal.
Jet Fuel Tax - \$.017/gal.

DoD, Fed. Civ., Nat. Guard Exempt
" Exempt
" Exempt
" Exempt

Underground Storage Tank
Fee \$.02/gal.

" Exempt

RHODE ISLAND

Motor Fuel Tax - \$.28/gal.
Diesel Fuel Tax - \$.28/gal.

DoD, Fed. Civ., N.Gd. Exempt
" Exempt

Underground Storage Tank " Exempt
Fee \$.01 per gallon

SOUTH CAROLINA

Motor Fuel Tax - \$.16/gal. DoD, Fed. Civ. N. Gd. Exempt
Diesel Fuel Tax - \$.16/gal. " Exempt
Petroleum Inspection Fee \$.0025/gal. " Exempt
Environmental Impact Fee \$.005/gal. " Exempt

SOUTH DAKOTA

Motor Fuel Tax - \$.22 DoD, Fed. Civ., N. Gd. Exempt
Diesel Fuel Tax - \$.22 " Exempt
Aviation Fuel Tax - \$.06/gal. " Exempt
Jet Fuel Tax - \$.04/gal. " Exempt

Petroleum Release Fee - \$.02/gal. **Government Not Exempt**
(all refined products) **Include in Price**

TENNESSEE

Motor Fuel Tax - \$.20/gal. DOD, Fed. Civ. NG exempt if delivery over 500 gls
Diesel Fuel Tax - \$.17/gal. DOD, Fed. Civ. NG exempt if delivery over 500 gls
(Incl. Special Fuels Tax - \$.01/gal. & DOD, Fed. Civ., NG exempt
Environmental Assurance Fee \$.004/gal. DOD, Fed. Civ., NG exempt

TEXAS

Motor Fuel Tax - \$.20 DOD, Fed. Civ., NG Exempt
Diesel Fuel Tax - \$.20 DOD, Fed. Civ. NG Exempt

Petroleum Products **Sales to Government Not exempt**
Delivery Fee \$.0075/gal. **Include in Price**
As of October 1, 1999

UTAH

Motor Fuel Tax - \$.245 DOD, Fed. Civ., Ng. Exempt if del. over 750 gls

Diesel Fuel Tax - \$.245

*Invoice Separately, Full Refund Available
To DoD, Fed. Civ., Nat. Guard*

Jet Fuel/Av Gas Tax - \$.04/gal.

Dod, Fed. Civ. NG Exempt if over 750

Environmental Surcharge \$.0025/gl.

Full refund available

Government exempt - supplier needs Utah Form
TC-721ES

VERMONT

Motor Fuel Tax - \$.19/gal.

DoD, Fed. Civ. Nat. Gd. Not exempt *offroad
refund*

Diesel Fuel Tax - \$.16/gal.

DOD, Fed. Civ. NG. Exempt

Gross Receipts Tax .5%
on heating oil

Not Exempt Include in Price

VIRGINIA

Motor Fuel Tax - \$.175/gal.

DoD, Fed. Civ., Nat. Gd. Exempt

Diesel Fuel Tax - \$.16/gal.

" Exempt

Jet Fuel Tax - \$.05/gal.

" Exempt

Petroleum Storage Tank Fee
\$.006/gal.

" Exempt

WASHINGTON

Motor Fuel Tax - \$.23/gal.

DoD, Fed. Civ., Nat. Gd. Not exempt
Refund for Offroad use available.

Diesel Fuel Tax - \$.23

DoD, Fed Civ. Exempt, Nat. Guard not exempt
(Nat. Guard may use tax-free dyed diesel but
Must obtain license and pay tax for dyed diesel used
On Highway)

Jet Fuel Tax - \$.06/gal.

DoD, Fed. Civ. Exempt, **National Guard not
Exempt (for intoplane)**

Hazardous Substance Tax .7% of price

Government **NOT Exempt** - include in price

Oil Spill Response Tax
\$.01/bbl - \$.00023/gal.
on crude or refined fuel
loaded at marine terminal

**Not exempt unless vessel offloads
into Govt Storage - or exports to another
state**

Heating Oil Tank Fee \$.006/gal

Not exempt - include in price

WEST VIRGINIA

Motor Fuel Tax - \$.258/gal.

DoD, Nat. Gd, Fed. Civ. Exempt

Diesel Fuel Tax - \$.258/gal.

DoD, Nat. Gd. Fed. Civ. Exempt

WISCONSIN

Motor Fuel Tax - \$.258

DoD, Nat. Gd. Fed. Civ. Exempt

Diesel Fuel Tax - \$.258

" Exempt

AvGas - Jet Fuel- \$.06/gal.

" Exempt

Petroleum Inspection Fee - \$.03/gal.

" Government is exempt

Do not include in price

WYOMING

Motor Fuel Tax - \$.13/gal.

DoD/Fed. Civ./ NG **not exempt** *offroad refund*

Diesel Fuel Tax - \$.13/gal.

" *offroad refund*

Jet Fuel Tax - \$.06/gal.

" **not exempt**

Leaking Underground

Not exempt, include in Price

Storage Tax - \$.01/gal

(unless DESC is picking up FOB origin

Deliveries outside Wyoming