

Table EN1. Federal and State Motor Gasoline Taxes¹
(Cents per Gallon)

	Motor Gasoline	Diesel Fuel	Gasohol		Motor Gasoline	Diesel Fuel	Gasohol
Federal ²	18.40	24.40	13.10	Mississippi ⁴	18.40	18.40	18.40
Average State Tax	19.97	20.15	19.68	Missouri ⁴	17.00	17.00	17.00
				Montana ⁴	27.00	27.75	27.00
Alabama ⁴	18.00	19.00	18.00	Nebraska	23.90	23.90	23.90
Alaska	8.00	8.00	8.00	Nevada ⁴	24.75	27.75	24.75
Arizona	18.00	26.00	18.00	New Hampshire	19.50	19.50	19.50
Arkansas	20.50	22.50	20.50	New Jersey ³	10.50	13.50	10.50
California ^{3,4}	18.00	18.00	18.00	New Mexico	18.50	19.50	18.50
Colorado	22.00	20.50	22.00	New York ^{3,4}	22.00	20.25	22.00
Connecticut ³	25.00	18.00	31.00	North Carolina	24.30	24.30	24.30
Delaware	23.00	22.00	23.00	North Dakota	21.00	21.00	21.00
District of Columbia	20.00	20.00	20.00	Ohio	22.00	22.00	22.00
Florida ⁴	13.60	25.90	13.10	Oklahoma	17.00	14.00	17.00
Georgia ^{3,4}	7.50	7.50	7.50	Oregon ⁴	24.00	24.00	24.00
Hawaii ^{3,4}	16.00	16.00	16.00	Pennsylvania	26.00	30.90	26.00
Idaho	25.00	25.00	22.50	Rhode Island	29.00	29.00	29.00
Illinois ^{3,4}	19.00	21.50	19.00	South Carolina ⁴	16.00	16.00	16.00
Indiana ³	15.00	16.00	15.00	South Dakota	22.00	22.00	20.00
Iowa ³	20.00	22.50	19.00	Tennessee	20.00	17.00	20.00
Kansas	20.00	22.00	20.00	Texas	20.00	20.00	20.00
Kentucky	16.40	13.40	16.40	Utah	24.50	24.50	24.50
Louisiana	20.00	20.00	20.00	Vermont	20.00	26.00	20.00
Maine	22.00	23.00	22.00	Virginia ³	17.50	16.00	17.50
Maryland	23.50	24.25	23.50	Washington ⁴	23.00	23.00	23.00
Massachusetts	21.00	21.00	21.00	West Virginia	25.65	25.65	25.65
Michigan ³	19.00	15.00	19.00	Wisconsin	26.40	26.40	26.40
Minnesota	20.00	20.00	20.00	Wyoming	14.00	14.00	14.00

¹ This figure lists rates of general application (including, but not limited to, excise taxes, environmental taxes, special taxes, and inspection fees), exclusive of county and local taxes. Rates are also exclusive of any State taxes based on gross or net receipts. The State rates are based on the March 1, 2001 Federal Highway Administration tax rates.

² The Federal tax on motor gasoline and diesel fuel increased to 18.4 and 24.4 cents, respectively, on October 1, 1997. The Federal tax on gasohol increased to 13.1 cents on January 1, 2001.

³ Additional State taxes are levied as follows: California: 7 percent sales tax; Connecticut: 5 percent gross earnings tax; Georgia: 4 percent sales tax; Hawaii: 4 percent gross income tax; Illinois: 6.25 percent sales tax (suspended for the period beginning July 1, 2000, and ending December 31, 2000); Indiana: 5 percent sales tax (suspended for the period between July 1, 2000 and September 15, 2000); Iowa: 1 percent environmental protection tax; Michigan: 6 percent sales tax; New Jersey: gross receipts tax of 4 cents per gallon for on-highway use fuels; New York: 4 percent sales tax; Virginia: 2 percent sales tax in areas where mass transit systems exist.

⁴ Local option taxes (LOTS) are allowed. In Florida, the State assesses a State Comprehensive Enhanced Transportation System (SCETS) tax on gasoline which is two-thirds of each county's rate. In addition, the State collects a "ninth cent tax" and a second local tax. These taxes add an average of 12.3 cents to the gasoline State tax. In Hawaii, LOTS are as follows: Honolulu: 16.5 cents per gallon; Maui: 13.0 cents per gallon; Hawaii: 8.8 cents per gallon; Kauai: 10.0 cents per gallon.

Table EN1A. Motor Gasoline Taxes for Selected Metropolitan Areas

Metropolitan Area	Combined State and Local Average Tax for the Region (cents/gallon) ¹
Federal Motor Gasoline Tax Rate²	18.40
Chicago Metropolitan Area³	23.00
Denver Metropolitan Area⁴	22.00
Houston Metropolitan Area⁵	20.00
Los Angeles Metropolitan Area⁶	18.00
New York Metropolitan Area⁷	22.00
San Francisco Metropolitan Area⁸	18.00

¹The combined tax rate is calculated by taking a weighted average of the state, county, and city rates for each area that comprises a particular metropolitan area.

²The federal tax on motor gasoline increased to 18.4 cents per gallon on October 1, 1997.

³The Chicago Metropolitan area includes the City of Chicago, and Cook, DuPage, Grundy, Kane, Kendall, Lake, McHenry and Will counties in Illinois. It also includes Lake and Porter counties in Indiana. The Illinois state sales tax is 6.25%. Additional local taxes are as follows: Cook County has a 0.75% sales tax; The City of Chicago has an additional tax of \$0.05/gallon plus an additional 1.75% tax. The Indiana state sales tax is 5.0%.

⁴The Denver Metropolitan Area includes Adams, Arapahoe, Boulder, Denver, Douglas, and Jefferson counties.

⁵The Houston Metropolitan Area includes Brazoria, Chambers, Fort Bend, Galveston, Harris, Liberty, Montgomery, and Waller counties.

⁶The Los Angeles Metropolitan Area includes Los Angeles and Orange counties. In addition to the average rate there is a California State sales tax of 7.00%. There is also an additional 1% district tax dedicated to the Los Angeles County Transportation Commission. The City of Avalon has an additional .50% tax which brings the total rate within Avalon city limits to 8.5%.

⁷The New York City Metropolitan Area includes Fairfield, Litchfield, and New Haven counties in Connecticut; Bergen, Essex, Hudson, Middlesex, Morris, Passaic, Somerset, and Union counties in New Jersey; and Bronx, Kings, Nassau, New York, Queens, Richmond, and Westchester counties in New York. Localities and municipalities in Connecticut and New Jersey do not impose taxes. New York State and local sales taxes apply to motor fuels sales. Further, only the \$0.08 per gallon state excise tax is not included in the pump price used to calculate the total sales tax. Bronx, King, New York, Queens, and Richmond counties have an additional rate of 8.25%, which is comprised of: the New York State sales tax, 4.00%; the county sales tax, 4.00%; and the Metropolitan Commuter Transportation District (MCTD) tax, 0.25%. Nassau County has an additional tax rate of 8.50%. Westchester County has an additional tax rate of 6.75%. The cities of Mount Vernon, New Rochelle and Yonkers charge a total 8.25% sales tax. The City of White Plains charges a total of 7.75% sales tax.

⁸The San Francisco Metropolitan Area is comprised of Alameda, Contra Costa, Marin, San Francisco, San Mateo, and Santa Clara counties. In addition to the average rate there is a California State sales tax of 7.00%, which applies in all counties and municipalities. In addition, Alameda and Contra Costa counties levy an additional .50% tax for their respective Transportation Authorities, and .50% for the Bay area Rapid Transit District. San Francisco County has an additional 1.25% rate that reflects a .25% tax for the San Francisco County Public Finance Authority, .50% for the San Francisco County Transportation Authority, and .50% for the Bay Area Rapid Transit District. San Mateo County has an additional 1.00% tax that reflects a .50% tax for the San Mateo County Transportation Authority and a .50% tax for the San Mateo County Transit District. In Santa Clara County, there is an additional 1.00% tax that reflects a .50% tax for the Santa Clara County Transit District and a .50% tax for the Santa Clara County Transactions and Use Tax.