



Fuel Tax Rates

Tax Law Articles 12-A and 13-A

This publication lists the Articles 12-A and 13-A fuel tax rates. The Article 13-A (petroleum business tax) rates are being adjusted effective January 1, 2018,* because the Tax Law requires an annual adjustment.

Listed below are the rates for January 1, 2017, through December 31, 2017, and the new rates effective January 1, 2018.* New rates different from the previous rates are shown in **boldface italics**. A list of the petroleum business tax rates in effect from January 1, 2014, through December 31, 2016, is shown on the back.

Motor fuel
 Liquefied petroleum gas (LPG)
 Compressed natural gas (CNG)
 E85**

Aviation gasoline
 Retail sellers of aviation gasoline

Kero-jet fuel

Highway diesel motor fuel
 Highway B20
 Undyed kerosene***

Non-highway diesel motor fuel
 Exempt organizations (1116(a)(4) and (a)(5))
 Farm use (directly and exclusively in the production of tangible personal property)
 Manufacturing
 Commercial gallonage
 B20 (commercial gallonage)
 Nonresidential heating
 B20 (nonresidential heating)
 Railroad diesel
 B20 (railroad diesel)
 Electric corporation (without a direct pay permit)
 Electric corporation (with a direct pay permit)
 Commercial vessels (**sales to commercial vessels**)****
 Dyed kerosene

Residual petroleum product
 Exempt organizations (1116(a)(4) and (a)(5))
 Farm use (directly and exclusively in the production of tangible personal property)
 Manufacturing
 Commercial gallonage
 Nonresidential heating
 Electric corporation (without a direct pay permit)
 Electric corporation (with a direct pay permit)
 Bunker fuel for vessels

Electric utility credit/reimbursement
 Non-highway diesel motor fuel
 Residual petroleum product

Commercial gallonage reimbursement

Aviation gasoline credit/refund/reimbursement

Article 13-A rates
Aggregate tax rate
 cents per gallon
 (tax and supplemental tax)

	Jan. 1, 2017 through Dec. 31, 2017*	New rate effective Jan. 1, 2018*
Motor fuel	16.2	16.9
Liquefied petroleum gas (LPG)	none	none
Compressed natural gas (CNG)	none	none
E85**	none	none
Aviation gasoline	16.2	16.9
Retail sellers of aviation gasoline	6.5	6.8
Kero-jet fuel	6.5	6.8
Highway diesel motor fuel	14.45	15.15
Highway B20	11.56	12.12
Undyed kerosene***	none	none
Non-highway diesel motor fuel		
Exempt organizations (1116(a)(4) and (a)(5))	none	none
Farm use (directly and exclusively in the production of tangible personal property)	none	none
Manufacturing	none	none
Commercial gallonage	8.9	9.3
B20 (commercial gallonage)	7.1	7.4
Nonresidential heating	4.8	5.0
B20 (nonresidential heating)	3.8	4.0
Railroad diesel	8.4	8.8
B20 (railroad diesel)	6.7	7.0
Electric corporation (without a direct pay permit)	15.4	16.1
Electric corporation (with a direct pay permit)	none	none
Commercial vessels (sales to commercial vessels)****	15.4	16.1
Dyed kerosene	none	none
Residual petroleum product		
Exempt organizations (1116(a)(4) and (a)(5))	none	none
Farm use (directly and exclusively in the production of tangible personal property)	none	none
Manufacturing	none	none
Commercial gallonage	6.8	7.1
Nonresidential heating	3.7	3.8
Electric corporation (without a direct pay permit)	13.3	13.9
Electric corporation (with a direct pay permit)	none	none
Bunker fuel for vessels	none	none
Electric utility credit/reimbursement		
Non-highway diesel motor fuel	5.95	6.22
Residual petroleum product	5.92	6.19
Commercial gallonage reimbursement	6.5	6.8
Aviation gasoline credit/refund/reimbursement	9.7	10.1

Nozzle rule: When diesel motor fuel is delivered to a filling station or into a storage tank or other repository equipped with a fueling nozzle or similar apparatus capable of dispensing the fuel into the tank of a motor vehicle, the diesel motor fuel excise tax, the highway diesel motor fuel component of the petroleum business tax, and the sales tax must be charged.

Article 12-A rates
 cents per gallon

Motor fuel excise tax (8.0) and petroleum testing fee (0.05)
 CNG and E85**

Diesel motor fuel excise tax
 Highway diesel motor fuel
 Highway B20
 Undyed kerosene
 Non-highway diesel motor fuel
 Non-highway B20
 Dyed kerosene

	8.05	8.05
Motor fuel excise tax (8.0) and petroleum testing fee (0.05)	8.05	8.05
CNG and E85**	0.05	0.05
Diesel motor fuel excise tax		
Highway diesel motor fuel	8.0	8.0
Highway B20	6.4	6.4
Undyed kerosene	8.0	8.0
Non-highway diesel motor fuel	none	none
Non-highway B20	none	none
Dyed kerosene	none	none

* Effective March 1 for quarterly filers.

** Sales at a filling station.

*** A sale of kerosene is exempt from petroleum business tax unless (1) blended or mixed with diesel motor fuel or residual petroleum product, or (2) sold or used as fuel to operate a motor vehicle.

**** Commercial vessel operators may claim a refund for the difference between the non-highway rate and the highway rate. See Form PT-350, *Petroleum Business Tax Return for Fuel Consumption — Commercial Vessels*.

Article 13-A rates
Aggregate tax rate
cents per gallon
(tax and supplemental tax)

	Jan. 1, 2014 through Dec. 31, 2014*	Jan. 1, 2015 through Dec. 31, 2015*	Jan. 1, 2016 through Dec. 31, 2016*
Motor fuel	18.4	17.8	17.0
Liquefied petroleum gas (LPG)	none	none	none
Compressed natural gas (CNG)	none	none	none
E85**	none	none	none
Aviation gasoline	18.4	17.8	17.0
Retail sellers of aviation gasoline	7.3	7.1	6.8
Kero-jet fuel	7.3	7.1	6.8
Highway diesel motor fuel	16.65	16.05	15.25
Highway B20	13.32	12.84	12.20
Undyed kerosene***	none	none	none
Non-highway diesel motor fuel			
Exempt organizations (1116(a)(4) and (a)(5))	none	none	none
Farm use (directly and exclusively in the production of tangible personal property)	none	none	none
Manufacturing	none	none	none
Commercial gallonage	10.0	9.7	9.3
B20 (commercial gallonage)	8.0	7.7	7.4
Nonresidential heating	5.4	5.2	5.0
B20 (nonresidential heating)	4.3	4.1	4.0
Railroad diesel	9.8	9.4	8.9
B20 (railroad diesel)	7.8	7.5	7.1
Electric corporation (without a direct pay permit)	17.3	16.8	16.1
Electric corporation (with a direct pay permit)	none	none	none
Commercial vessels (sales to commercial vessels)****	17.3	16.8	16.1
Dyed kerosene	none	none	none
Residual petroleum product			
Exempt organizations (1116(a)(4) and (a)(5))	none	none	none
Farm use (directly and exclusively in the production of tangible personal property)	none	none	none
Manufacturing	none	none	none
Commercial gallonage	7.6	7.4	7.1
Nonresidential heating	4.1	4.0	3.8
Electric corporation (without a direct pay permit)	14.9	14.5	13.9
Electric corporation (with a direct pay permit)	none	none	none
Bunker fuel for vessels	none	none	none
Electric utility credit/reimbursement			
Non-highway diesel motor fuel	6.73	6.53	6.23
Residual petroleum product	6.69	6.49	6.20
Commercial gallonage reimbursement	7.3	7.1	6.8
Aviation gasoline credit/refund/reimbursement	11.1	10.7	10.2

Nozzle rule: When diesel motor fuel is delivered to a filling station or into a storage tank or other repository equipped with a fueling nozzle or similar apparatus capable of dispensing the fuel into the tank of a motor vehicle, the diesel motor fuel excise tax, the highway diesel motor fuel component of the petroleum business tax, and the sales tax must be charged.

Article 12-A rates
cents per gallon

Motor fuel excise tax (8.0) and petroleum testing fee (0.05)	8.05	8.05	8.05
CNG and E85**	0.05	0.05	0.05
Diesel motor fuel excise tax			
Highway diesel motor fuel	8.0	8.0	8.0
Highway B20	6.4	6.4	6.4
Undyed kerosene	8.0	8.0	8.0
Non-highway diesel motor fuel	none	none	none
Non-highway B20	none	none	none
Dyed kerosene	none	none	none

* Effective March 1 for quarterly filers.

** Sales at a filling station.

*** A sale of kerosene is exempt from petroleum business tax unless (1) blended or mixed with diesel motor fuel or residual petroleum product, or (2) sold or used as fuel to operate a motor vehicle.

**** Commercial vessel operators may claim a refund for the difference between the non-highway rate and the highway rate. See Form PT-350, *Petroleum Business Tax Return for Fuel Consumption — Commercial Vessels*.