

**Table 22: Total State Taxes on Gasoline
as of January 1, 2008
(Rate Per Gallon)**

Rank	State	State Motor Fuel Tax	Total State Tax
		Tax Rate (1)	Tax Rate (1)/(2)
1	Connecticut (3)	25.0	42.0
2	Washington	34.0	36.0
3	Michigan (4)	19.0	35.2
4	California (4)	18.0	35.0
5	Illinois (4)	19.0	34.3
6	Indiana (4)	18.0	34.2
7	Wisconsin	30.9	32.9
8	New York (4)	8.0	32.7
9	West Virginia	20.5	31.5
10	Pennsylvania	12.0	31.2
11	Rhode Island	30.0	31.0
12	North Carolina	26.6	29.9
13	Ohio	28.0	28.0
14	Montana	27.0	27.8
15	Maine	27.6	27.6
16	Hawaii (4)	16.0	27.5
17	Nebraska	27.0	27.0
18	Idaho	25.0	26.0
19	Kansas	24.0	25.0
20	Utah	24.5	24.5
21	Nevada	24.0	24.0
	Oregon	24.0	24.0
	South Dakota	22.0	24.0
24	Maryland	23.5	23.5
25	Delaware	23.0	23.0
	North Dakota	23.0	23.0
27	Colorado	22.0	22.0
28	Arkansas	21.5	21.7
29	Tennessee	20.0	21.4
30	Massachusetts	21.0	21.0
31	Iowa	19.7	20.7
32	Louisiana	20.0	20.0
	Minnesota	20.0	20.0
	Texas	20.0	20.0
	Vermont	19.0	20.0
	Georgia (4)	7.5	20.0
37	Kentucky	18.3	19.7
38	New Hampshire	18.0	19.5
39	Arizona	18.0	19.0
40	New Mexico	17.0	18.9
41	Mississippi	18.0	18.4
42	Alabama	16.0	18.0
43	Missouri	17.0	17.6
44	Virginia	17.5	17.5
45	Oklahoma	16.0	17.0
46	South Carolina	16.0	16.8
47	Florida	15.0	15.3
48	New Jersey	10.5	14.5
49	Wyoming	13.0	14.0
50	Alaska	8.0	8.0

Notes:

- (1) Rates are in cents per gallon. Assumes price of \$2.70 (base price) with \$3.00 pump price.
 - (2) Includes applicable State sales tax. Does not include local taxes which may vary by county and/or city.
 - (3) Includes petroleum gross receipts tax at 7% of wholesale gasoline price.
 - (4) State sales tax applies on sales of gasoline in these states. New York State rate capped at 8 cents per gallon.
- Source: NYS Department of Taxation & Finance, Office of Tax Policy Analysis compilation from various sources including Commerce Clearing House Tax Guides & Federation of Tax Administrators.