

**Table 22: Total State Taxes on Gasoline
as of January 1, 2010
(Rate Per Gallon)**

Rank	State	State Motor Fuel Tax	Total State Tax
		Tax Rate (1)	Tax Rate (1)(2)
1	California (3)	18.0	42.5
2	Connecticut (4)	25.0	41.0
3	Washington	37.5	39.5
4	Illinois (3)	19.0	36.0
	Michigan (3)	19.0	36.0
	Indiana (3)	18.0	36.0
7	Rhode Island	32.0	33.0
8	Wisconsin	30.9	32.9
9	<i>New York (3)</i>	<i>8.0</i>	<i>32.6</i>
10	West Virginia	20.5	32.2
11	Pennsylvania	12.0	31.2
12	Maine	29.5	31.0
13	North Carolina	30.3	30.6
14	Ohio	28.0	28.0
	Hawaii (3)	17.0	28.0
16	Montana	27.0	27.8
17	Nebraska	26.8	27.7
18	Minnesota	27.0	27.1
19	Idaho	25.0	26.0
20	Kansas	24.0	25.0
	Oregon	24.0	25.0
22	Utah	24.5	24.5
	Vermont	19.0	24.5
24	Kentucky	22.7	24.2
25	South Dakota	22.0	24.0
26	Maryland	23.5	23.5
27	Massachusetts	21.0	23.5
28	Delaware	23.0	23.0
	Nevada	23.0	23.0
	North Dakota	23.0	23.0
31	Colorado	22.0	22.0
	Iowa	21.0	22.0
33	Arkansas	21.5	21.7
34	Tennessee	20.0	21.4
35	Louisiana	20.0	20.0
	Texas	20.0	20.0
37	New Hampshire	18.0	19.5
38	Virginia	19.0	19.0
	Arizona	18.0	19.0
	Georgia (3)	7.5	19.0
41	New Mexico	17.0	18.9
42	Mississippi	18.0	18.8
43	Missouri	17.0	17.3
44	Alabama	16.0	17.0
	Oklahoma	16.0	17.0
46	South Carolina	16.0	16.8
47	Florida	16.0	16.0
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) State sales tax applies on sales of gasoline in these states. New York State rate capped at 8 cents per gallon.

(4) Includes petroleum gross receipts tax at 7% of wholesale gasoline price.

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.