

**Table 22: Total State Taxes on Gasoline
as of January 1, 2012
(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	Michigan (4)	19.0	40.3
3	North Carolina	38.9	38.9
4	Illinois (4)	19.0	38.8
5	Washington	37.5	38.5
6	California	35.7	35.7
7	Indiana (4)	18.0	35.2
8	<i>New York (4)</i>	<i>8.0</i>	<i>34.0</i>
9	West Virginia	20.5	33.4
10	Rhode Island	32.0	33.0
11	Wisconsin	30.9	32.9
12	Pennsylvania	12.0	32.3
13	Maine	30.0	31.5
14	Oregon	30.0	31.0
15	Hawaii (4)	17.0	30.0
16	Ohio	28.0	28.0
17	Montana	27.0	27.8
18	Kentucky	26.4	27.8
19	Nebraska	26.7	27.5
20	Minnesota	27.0	27.1
21	Idaho	25.0	26.0
22	Vermont	19.0	25.6
23	Utah	24.5	24.5
24	Kansas	24.0	24.0
25	South Dakota	22.0	24.0
26	Maryland	23.5	23.5
27	Massachusetts	21.0	23.5
28	Colorado	22.0	23.3
29	Delaware	23.0	23.0
30	Nevada	23.0	23.0
31	North Dakota	23.0	23.0
32	Iowa	21.0	22.0
33	Arkansas	21.5	21.7
34	Tennessee	20.0	21.4
35	Louisiana	20.0	20.0
36	Texas	20.0	20.0
37	Georgia (4)	7.5	19.6
38	New Hampshire	18.0	19.5
39	Virginia	19.0	19.0
40	Arizona	18.0	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
45	Oklahoma	16.0	17.0
46	South Carolina	16.0	16.8
47	Florida	16.6	16.6
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. Assumes price of \$2.70 (base price) with \$3.00 pump price.

(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.