

## TAX RATES ON MOTOR FUEL - 2007<sup>1</sup>

TABLE MF-121T  
SHEET 1 OF 2

DECEMBER 2008

(CENTS PER GALLON)

STATE	GASOLINE		DIESEL		LIQUEFIED PETROLEUM GAS		GASOHOL 2/		
	RATE	EFFECTIVE DATE	RATE	EFFECTIVE DATE	RATE	EFFECTIVE DATE	RATE	EFFECTIVE DATE	EXEMPTION
Alabama *	18	06/01/92	19	10/01/04	17	06/01/95	18	06/01/92	-
Alaska	8	07/01/61	8	07/01/61	-	-	8	07/01/61	-
Arizona *	18	07/01/90	26	07/01/00	18	07/01/90	18	07/01/90	-
Arkansas *	21.5	07/01/01	22.5	07/01/01	16.5	04/01/91	21.5	07/01/01	-
California *	18	01/01/94	18	01/01/94	6	01/01/66	18	01/01/94	-
Colorado *	22	01/01/91	20.5	01/01/92	20.5	01/01/92	22	01/01/91	-
Connecticut *	25	01/01/05	37	07/01/07	-	-	25	01/01/05	-
Delaware	23	01/01/95	22	01/01/95	22	01/01/95	23	01/01/95	-
Dist. of Col.	20	10/01/94	20	10/01/94	20	10/01/94	20	10/01/94	-
Florida *	15.3	01/01/06	15.3	01/01/06	14.5	01/01/05	15.3	01/01/06	-
Georgia	7.5	07/01/71	7.5	07/01/71	7.5	07/01/71	7.5	07/01/71	-
Hawaii *	17	07/01/07	17	07/01/07	5.2	07/01/04	17	07/01/07	-
Idaho *	25	04/01/96	25	04/01/96	18.1	04/01/96	22.5	07/01/94	2.5
Illinois *	19	01/01/90	21.5	01/01/90	19	01/01/90	19	01/01/90	-
Indiana *	18	04/01/03	16	04/01/93	-	-	18.00	04/01/03	-
Iowa *	21	07/01/07	22.5	01/01/89	20	01/01/89	19	01/01/89	2.0
Kansas *	24	07/01/03	26	07/01/03	23	07/01/03	24	07/01/03	-
Kentucky *	21	07/01/07	18	07/01/07	19.6	07/01/07	21	07/01/07	-
Louisiana *	20	01/01/90	20	01/01/90	16	07/01/93	20	01/01/90	-
Maine *	27.6	07/01/07	28.8	07/01/07	-	-	17.80	07/01/04	3.8
Maryland	23.5	05/01/92	24.25	07/01/93	24.25	07/01/93	23.5	05/01/92	-
Massachusetts	21	01/01/91	21	01/01/91	22.9	10/01/06	21	01/01/91	-
Michigan *	19	08/01/97	15	04/01/03	15	01/01/84	-	-	-
Minnesota *	20	06/01/88	20	06/01/88	15	07/01/95	20	06/01/88	-
Mississippi *	18.4	08/01/00	18.4	08/01/00	17	01/31/89	18.4	08/01/00	-
Missouri *	17	04/01/96	17	04/01/96	17	04/01/96	17	04/01/96	-
Montana *	27.75	01/01/01	27.75	01/01/01	-	-	27.75	01/01/01	-
Nebraska *	27	07/01/07	27.1	07/01/07	27	07/01/07	27	07/01/07	-
Nevada	24	10/01/92	27	10/01/92	22	07/01/97	24	10/01/92	-
New Hampshire *	19.6	06/15/91	19.6	06/15/91	-	-	-	-	-
New Jersey *	10.5	07/01/88	13.5	07/01/88	5.25	07/01/88	10.5	01/01/92	-
New Mexico *	18.88	07/01/95	22.88	07/01/04	12	01/01/02	18.88	07/01/95	-
New York *	24.65	01/01/07	22.85	01/01/07	8.05	01/01/02	-	-	-
North Carolina *	29.95	07/01/07	29.95	07/01/07	-	-	29.95	07/01/07	-
North Dakota *	23	07/01/05	23	07/01/05	23	07/01/05	23	07/01/05	-
Ohio *	28	07/01/05	28	07/01/05	28	07/01/05	28	07/01/05	-
Oklahoma *	17	07/01/89	14	07/01/89	17	07/01/89	17	07/01/89	-
Oregon *	24	01/01/93	24	01/01/93	18.5	09/09/95	24	01/01/93	-
Pennsylvania *	31.2	01/01/06	38.1	01/01/06	22.8	01/01/06	31.2	01/01/06	-
Rhode Island *	30	07/01/02	30	07/01/02	30	07/01/02	30	07/01/02	-
South Carolina	16	07/01/87	16	07/01/87	-	-	16	07/01/87	-
South Dakota *	22	04/01/99	22	04/01/99	20	04/01/99	20	04/01/99	2
Tennessee *	20	04/01/89	17	04/01/89	14	04/01/89	20	04/01/89	-
Texas *	20	10/01/91	20	10/01/91	15	09/01/97	20	10/01/91	-
Utah *	24.5	07/01/97	24.5	07/01/97	24.5	07/01/97	24.5	07/01/97	-
Vermont *	20	07/01/99	26	07/01/02	-	-	20	07/01/99	-
Virginia *	17.5	01/01/87	17.5	01/01/87	16	01/01/98	17.5	01/01/87	-
Washington *	36	07/01/07	36	07/01/07	36	07/01/07	36	07/01/07	-
West Virginia *	31.5	01/01/07	31.5	01/01/07	27	01/01/05	31.5	01/01/07	-
Wisconsin *	30.9	04/01/06	30.9	04/01/06	22.6	04/01/06	30.9	04/01/06	-
Wyoming *	14	07/01/98	14	07/01/98	14.00	07/01/98	14	07/01/98	-
Puerto Rico	16	07/01/75	8	07/01/94	-	-	-	-	-
Mean	21.245		21.555		18.709		21.285		
Weighted Avg.	20.151		20.515		19.195		20.530		
Federal Tax	18.4	10/01/97	24.4	10/01/97	13.6	10/01/97	13.2	01/01/01	