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# COMPILATION OF UNITED STATES FUEL TAXES, INSPECTION FEES AND ENVIRONMENTAL TAXES AND FEES

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This document is a compilation of the Federal, State and local fuel and energy taxes, inspection fees, and environmental taxes and fees for the 50 States and several territories and possessions.

## General Notes

1. The diesel tax rates apply to undyed diesel. Dyed diesel is sold free of tax other than the \$.001/gallon Leaking Underground Storage Tank (LUST) tax.
2. The United States Government does not pay state "sales" taxes.
3. Federal Excise Tax should be broken out separately in the into plane program. If Federal Excise Tax is included in the price when purchasing under the into plane

program from fixed base operators, DLA Energy/DFAS must file for a refund on DoD into plane purchases.

4. Fuel sold to State and local governments and the District of Columbia for their exclusive use is exempt from FET, but not LUST tax. For FET purposes, the National Guard is treated like part of the State government. See contract clause I28.03-2 for specific details.
5. Unless otherwise noted, Federal taxes are invoiced separately and all other applicable state taxes and fees are included in the contract price in the Posts, Camps & Stations program. Contractors are, however, required to separately list the taxes included in the contract price, to facilitate refund filings, where applicable.
6. 26 USC § 4081(a)(1)(B) provides an exemption from the tax, i.e., a zero rate, for removals from a refinery or terminal by “bulk transfer” if the refinery/terminal and person removing the fuel are registered with the IRS. In other words, tax does not apply if the fuel does not “break bulk” or “break the rack.” An exempt “bulk transfer” means “any transfer of taxable fuel by pipeline or vessel.” 26 CFR 48.4081-1. It does not include transfer by rail or truck. So long as the fuel remains in the bulk transfer/terminal system, it is not subject to tax. The “bulk transfer/terminal system” means “the taxable fuel distribution system consisting of refineries, pipelines, vessels, and terminals.” Id. Thus, taxable fuel in a refinery, pipeline, vessel or terminal is in the bulk transfer/terminal system. Taxable fuel in the fuel supply tank of any engine, or in any tank car, rail car, trailer, truck or other equipment suitable for ground transportation is not in the bulk transfer/terminal system.
7. The Leaking Underground Storage Tank (LUST) tax of \$0.001/gallon applies to previously exempt or non-taxable uses of fuel, including use in a military vessel, off highway, state government (National Guard), etc. This means that while DLA Energy may be exempt or can obtain a refund of FET, we will pay the LUST tax. The LUST tax applies to gasoline, diesel fuel, kerosene, and certain other motor fuels, other than for exported fuel. Additionally, the LUST tax will apply to dyed diesel fuel that is otherwise FET exempt, such as diesel fuel for use as heating oil.
8. Refiners and suppliers collect the kerosene FET of \$0.243 (\$0.244 with LUST tax) on aviation fuel, including JP-5, JP-8, Jet A, etc. This is a result of the Safe, Accountable, Flexible, Efficient Transportation Equity Act: A Legacy for Users, Pub. L. 109-59 (Aug. 10, 2005) and the IRS’s belief that highway diesel fuel operators were using jet fuel to avoid the higher taxes on highway fuel.
  - a. For the Bulk and PC&S programs, purchases that are removed from the refinery by pipeline or vessel will continue to be without FET.

- b. For truck removals into a highway vehicle, the applicable FET rate is .243. The position holder is liable for the tax. The position holder with respect to taxable fuel is the person that holds the inventory position in the taxable fuel. In DLA Energy purchases from the refineries/terminals, the contractor is the position holder. Therefore, they are liable for the tax.

As described in IRS Notice 2005-80, Section 3(f), under revised 26 U.S.C. § 6427(l)(5)(B), only the registered ultimate vendor may claim an (income tax) credit or payment (refund) for kerosene used in foreign trade or noncommercial aviation (other than state or local government -- special rules apply to them). An ultimate vendor is a person that sells kerosene to an ultimate purchaser for use in noncommercial aviation or foreign trade. In short, the ultimate vendor is DLA Energy's Bulk Fuel contractor; DLA Energy is the ultimate purchaser. As such, they are the only entity that can obtain a refund of the FET paid to IRS. DLA Energy cannot file and obtain a refund. In order to file, the ultimate vendor must have a Certificate of Ultimate Purchaser of Kerosene for Use in Foreign Trade or Use (Other than State or Local Government) in Noncommercial Aviation. This is something DLA Energy will provide to the Bulk Fuel contractors. It is good for one year, so it would have to be renewed annually. DLA Energy will pay \$0.001 LUST tax only.

9. The excise tax that provided the main source of revenue to fund the Federal Oil Spill Liability Trust Fund is a 9 cents per barrel excess tax on all U.S. refineries is in effect.

You can scroll through the document or click and press Ctrl on a state to go directly to the selected state's information:

## Federal Excise Tax and Lust Tax

### Motor Fuel Tax, Federal (including ethanol/gasohol blends E75 and E85)

(Rate includes \$0.001 gallon Leaking Underground Storage Tank Trust Fund tax) Internal Revenue Service)

Rate: \$0.183/gallon

Statutory or Regulatory Basis: 26 U.S.C. § 4081(a)(2)

Exemption, Credit or Refund Status:

- United States Government pays tax
- National Guard and District of Columbia Government are exempt from FET but not from the \$0.001/gallon LUST

- 26 CFR § 48.4221-5

### Other Information:

- \$0.001/gallon LUST tax is not refundable for nontaxable uses of clear diesel such as off-highway, exclusive use of a non-profit educational organization, use in a vehicle owned by an aircraft museum, and exclusive use by a state.
- [Link to searchable United States Code](#)
- [Link to Code of Federal Regulations](#)
- [IRS Form 8849, Claim for Refund of Excise Taxes](#)
- [IRS Form 8849, Schedule 1](#)
- [IRS Form 720, Quarterly Federal Excise Tax Return](#)
- [Instructions for IRS Form 720](#)
- [IRS Pub 510, Excise Taxes for 2020](#)

### **Diesel Fuel Tax (Undyed) and B20 (Biodiesel), Federal**

(Includes \$0.001 gallon Leaking Underground Storage Tank Trust Fund tax)

Rate: \$0.243/gallon

Statutory or Regulatory Basis: 26 U.S.C. § 4081 (a)(2)

### Exemption, Credit or Refund Status:

- United States Government pays tax
- National Guard and District of Columbia Government are exempt from FET but not from the \$0.001/gallon LUST  
  
26 CFR § 48.4221-5
- No. 5 and No. 6 fuel oils and F-76 (Fuel Naval Distillate) are exempt (specifically excluded from the definition of diesel fuel)  
  
26 CFR § 48.4081-1
- United States Government pays tax on Marine Gas Oil but claims refund (based on off highway business use)
- Undyed diesel fuel is exempt from dyeing requirements in Alaska. See 26 CFR 48.4082-5, IRS Publication 510

### Other Information:

- **\$0.001/gallon LUST tax is not refundable for nontaxable uses of clear diesel such as off-highway, exclusive use of a non-profit educational organization, use in a vehicle owned by an aircraft museum, and exclusive use by a state**
- [Link to searchable United States Code](#)
- [Link to Code of Federal Regulations](#)
- [IRS Form 8849, Claim for Refund of Excise Taxes](#)
- [IRS Form 8849, Schedule 1](#)
- [IRS Form 720, Quarterly Federal Excise Tax Return](#)
- [Instructions for IRS Form 720](#)
- [IRS Pub 510, Excise Taxes for 2018](#)

### **Dyed Diesel, Federal**

(Includes \$0.001 gallon Leaking Underground Storage Tank Trust Fund tax)

Rate: **\$0.001/gallon LUST tax**

Statutory or Regulatory Basis: 26 U.S.C. § 4082(a)(2)

Exemption, Credit or Refund Status: \$0.001/gallon LUST tax payable on dyed diesel

Other Information: Imposed by Energy Policy Act of 2005

### **Kerosene Tax (undyed, applicable products include KS1), Federal**

(Includes \$0.001 gallon Leaking Underground Storage Tank Trust Fund tax)

Rate: \$0.243/gallon

Statutory or Regulatory Basis: 26 U.S.C. § 4081(a)(2)

Exemption, Credit or Refund Status:

- KS1 used for heating is tax exempt
- KSR and KSN are dyed kerosene and tax does not apply to dyed product

### Other Information:

- **\$0.01/gallon LUST tax is not refundable for nontaxable uses such as off-highway, use for heating, exclusive use of a non-profit educational organization, use in a vehicle owned by an aircraft museum, and exclusive use by a state**
- [Link to searchable United States Code](#)
- [Link to Code of Federal Regulations](#)
- [IRS Form 8849, Claim for Refund of Excise Taxes](#)
- [IRS Form 8849, Schedule 1](#)
- [IRS Form 720, Quarterly Federal Excise Tax Return](#)
- [Instructions for IRS Form 720](#)
- [IRS Pub 510, Excise Taxes for 2018](#)

### **Kerosene (Dyed), Federal**

Rate: **\$0.001/gallon LUST Tax**

Statutory or Regulatory Basis: 26 U.S.C. § 4082(a)(2)

Exemption, Credit or Refund Status: **\$0.001/gallon LUST tax payable on dyed kerosene**

Other information: Imposed by Energy Policy Act of 2005

**Fuel used in non-commercial Aviation for an Exempt Use (Formerly Aviation Kerosene. LUST tax is imposed on removal from refinery or terminal at the rack.**

(Includes \$0.001 gallon Leaking Underground Storage Tank Trust Fund tax)

Rate: \$0.001/gallon

Statutory or Regulatory Basis: 26 U.S.C. § 4081

Exemption, Credit, or Refund Status:

- Department of Defense, National Guard, District of Columbia and State or Local Government aircraft pay LUST tax only based on noncommercial aviation for an exempt use (military aircraft, which includes Army, Navy, Air Force, Coast Guard) or exempt status 26 U.S.C. § 4041(d)(5) and (f)

- Federal Civilian activity aircraft pay \$0.219 based on use in non-commercial aviation; FBOs obtain refund of difference between diesel rate (\$0.244) and noncommercial aviation rate as ultimate vendor

### Other Information:

- **\$0.001/gallon LUST tax is payable and not refundable for nontaxable uses such as off-highway, use in certain helicopter and fixed wing air ambulances, use in military aircraft, exclusive use of a non-profit educational organization, use in a vehicle owned by an aircraft museum, and exclusive use by a state**
- [Link to searchable United States Code](#)
- [Link to Code of Federal Regulations](#)
- [IRS Form 8849, Claim for Refund of Excise Taxes](#)
- [IRS Form 8849, Schedule 1](#)
- [IRS Form 720, Quarterly Federal Excise Tax Return](#)
- [Instructions for IRS Form 720](#)
- [IRS Pub 510, Excise Taxes for 2018](#)

### **Aviation Gasoline Tax**

(Includes \$0.001 gallon Leaking Underground Storage Tank Trust Fund tax)

Rate: \$0.193/gallon

Statutory or Regulatory Basis: 26 U.S.C. § 4081 (a)(2)

### Exemption, Credit or Refund Status:

- DoD can obtain refund 26 CFR § 48.4221-40
  - Requires supplies for vessels or aircraft of war exemption certificate (included in regulation)
  - **Starting October 1, 2005, \$0.001/gallon LUST tax payable and not refundable on use in military aircraft**
- National Guard is exempt 26 CFR § 48.4221-5
  - Requires state and local government exemption certificate (included in regulation)
  - **Must pay \$0.001/gallon LUST tax**

- Federal Civilian activities are not exempt

## Federal Oil Spill Liability Trust Fund Fee

### Oil Spill Liability Trust Fund (OSLTF) Fee

Rate: N/A

Statutory or Regulatory Basis: 26 U.S.C. § 4611

Exemption, Credit or Refund Status: The Federal Oil Spill Liability Fund (.09/bbl on the petroleum portion of the gas and diesel product) will be coming back on. Extender bill passed and will be effective January 1, 2020. 100% petroleum products will be .002143 cpg and varies on all other products depending on petroleum portion of product.

Other Information: [Fund information](#)

## Alabama

Sales Tax, (334) 242-1490

### Excise Tax, Alabama

Rate: \$0.06/ gallon

Statutory or Regulatory Basis: [Ala. Code § 40-17-220](#)

Exemption, Credit or Refund Status:

- No sales tax on gasoline

("There are exempted from the provisions of this division and from the computation of the amount of the tax levied, assessed, or payable under this division the following:

(1) The gross proceeds of the sales of ... gasoline as defined in Section 40-17-30")

[Ala. Code § 40-23-4](#)

- U.S. government is exempt from Excise tax. However, in order to purchase gasoline or diesel fuel without the state excise tax applied at time of purchase, the exempt entity must apply for and receive from the department a **Fuel Tax Exemption License**. The [Application for Fuel Tax Exemption License, Form B&L:MFE-APP](#), needs to be filled with the state and send to the following address:

ALABAMA DEPARTMENT OF REVENUE  
BUSINESS & LICENSE TAX DIVISION



MOTOR FUELS SECTION  
P. O. BOX 327540  
MONTGOMERY, ALABAMA 36132-7540  
(334) 242-9608  
(334) 242-1199 (Fax)

Other Information:

- Fleet Card: Since retail price includes fuel taxes, sales tax is not included in retail price so no need for credit or refund
  - Even though U.S. Government is exempt from fuel taxes, since it is also exempt from sales tax, retail outlet should not charge sales tax
- Ala. Admin. Reg. § 810-6-3-.72.02: “Where construction materials or other tangible personal property is ordered by, sold directly to, and paid for by the Federal Government, its departments, or its agencies, such sales are not subject to the Alabama sales tax. In such case the determining factors are whether or not the property is ordered and paid for by and delivered to the Federal Government, its departments, or its agencies. See also rule 810-6-1-.45 entitled Contractors. (Section 40-23-4(a)(17)) (Readopted through APA effective October 1, 1982)”

**Motor Fuel (Excise)Tax, Alabama (Gasohol and E85)**

(334) 242-9608, Fuel Tax Division

Rate: \$0.24/gallon

Statutory or Regulatory Basis: [Ala. Code § 40-17-325](#)

Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities, and National Guard are exempt [Ala. Code § 40-17-329](#); [Ala. Code § 40-17-153](#); Motor Fuels Tax Rules § 810-8-1-.20, 810-8-1-.22 (“Sales of motor fuel to the United States, its agencies and instrumentalities including units of the National Guard are exempt from the excise tax”)
  - Base Exchanges are treated as United States instrumentalities when fuel is for their own use
- Vendor must be a licensed distributor to sell fuel tax free; if we buy from unlicensed distributor and pay tax, we cannot obtain a refund
- Export: Motor fuel exported by a licensed distributor is exempt from both portions of tax

- Reported as exported on Form GA-1(R), Line 3

### Other Information:

- [Current Gasoline Tax Rates as of March 2019](#)
- [Summary of Motor Fuel Tax Exemptions](#)
- [Motor Fuels Frequently Asked Questions](#)
- Fleet Card: Currently cannot obtain refund of tax paid at a retail outlet; only licensed distributors can sell tax-free to exempt entities (and must know before selling gasoline that customer is exempt)
- Tax Imposition: Tax is collected by distributors, refiners, retail dealers, storers and users and imposed upon the selling, use or consumption, distributing, storing or withdrawing fuel from storage in the state

[Ala. Code § 40-17-220](#)

**Refunds:** N/A – licensed distributors sell tax free; purchases from unlicensed distributors not subject to refund

### **Diesel Fuel (Excise) Tax, Alabama B20 (Biodiesel)**

Rate: \$0.25/gallon

Statutory or Regulatory Basis: [Ala. Code § 40-17-325](#)

### Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt; [Ala. Code § 40-17-329](#); [Ala. Code § 40-17-220](#) (“Sales of motor fuel to the United States, its agencies and instrumentalities including units of the National Guard are exempt from the excise tax”)
  - Base Exchanges are treated as United States instrumentalities when fuel is for their own use
- Vendor must be a licensed distributor to sell tax free; if Government buys from unlicensed distributor, it can obtain a refund from the state for diesel (unlike gasoline)
- Export: Motor fuel exported by a licensed distributor is exempt from both portions of tax; [Ala. Code § 40-17-2](#); [Ala. Code § 40-17-220](#)
- Distributor uses Form MF-1, Line 9 to report export

### Other Information:

- [Current Gasoline Tax Rates as of March 2019](#)
- [Summary of Motor Fuel Tax Exemptions](#)
- [Motor Fuels Frequently Asked Questions](#)
- Fleet Card: Currently cannot obtain refund of tax paid at a retail outlet; only licensed distributors can sell tax-free to exempt entities (and must know before selling gasoline that customer is exempt)
- Tax Imposition: Tax is collected by distributors, refiners, retail dealers, storers and users and imposed upon the selling, use or consumption, distributing, storing or withdrawing fuel from storage in the state; [Ala. Code § 40-17-220](#)
- **Refunds**: N/A – licensed distributors sell tax free; purchases from unlicensed distributors not subject to refund unlicensed distributors not subject to refund

### **Aviation Gasoline (Excise) Tax, Alabama**

(Gasoline or other fuel used to propel aircraft powered by reciprocating engines)

Rate: \$0.095/gallon

Statutory or Regulatory Basis: [Ala. Code § 40-17-325](#)

**\* Rates adjusted annually (October 1-Sept. 30 cycle)**

#### Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt; [Ala. Code § 40-17-220](#) (“Sales of motor fuel to the United States, its agencies and instrumentalities including units of the National Guard are exempt from the excise tax”)
- FBO must be a licensed distributor to sell fuel tax free; if Government buys from unlicensed distributor, it cannot obtain a refund from the state.
- Export: Motor fuel exported by a licensed distributor is exempt from both portions of tax
  - Reported as exported on Form AVFL, Line 9

#### Other Information:

- [Current Gasoline Tax Rates as of March 2019](#)
- [Summary of Motor Fuel Tax Exemptions](#)
- [Motor Fuels Frequently Asked Questions](#)
- Fleet Card: Currently cannot obtain refund of tax paid at a retail outlet; only licensed distributors can sell tax-free to exempt entities (and must know before selling gasoline that customer is exempt)

- **Tax Imposition:** Tax is collected by distributors, refiners, retail dealers, storers and users and imposed upon the selling, use or consumption, distributing, storing or withdrawing fuel from storage in the state; [Ala. Code § 40-17-220](#)
- **Refunds:** N/A – licensed distributors sell tax free; purchases from unlicensed distributors not subject to refund

## **Jet Fuel (Excise Tax), Alabama**

(334) 242-9650

(Includes both kerosene (JP-5, JP-8, Jet A) and naphthabased jet fuels (JP-4 Jet B, Jet 50)

Rate: \$0.035/gallon

Statutory or Regulatory Basis: [Ala. Code § 40-17-325](#)

**\*Rates adjusted annually (October 1-Sept. 30 cycle)**

### Exemption or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt (if purchased from a distributor licensed by the Department of Revenue); [Ala. Code § 40-17-220](#) (“Sales of motor fuel to the United States, its agencies and instrumentalities including units of the National Guard are exempt from the excise tax”)
- Only Licensed distributors can sale fuel tax free (they are authorized to take a credit for the sale on their return); those who are not licensed distributors cannot sell fuel tax free.
- Export: Motor fuel exported by a licensed distributor is exempt from both portions of tax Reported as exported on Form AVFL, Line 9

### Other Information:

- [Current Gasoline Tax Rates as of March 2019](#)
- [Summary of Motor Fuel Tax Exemptions](#)
- [Motor Fuels Frequently Asked Questions](#)
- Fleet Card: Currently cannot obtain refund of tax paid at a retail outlet; only licensed distributors can sell tax-free to exempt entities (and must know before selling gasoline that customer is exempt)
- Tax Imposition: Tax is collected by distributors, refiners, retail dealers, storers and users and imposed upon the selling, use or consumption, distributing, storing or withdrawing fuel from storage in the state; [Ala. Code § 40-17-220](#)
- **Refunds:** N/A – licensed distributors sell tax free; purchases from unlicensed distributors not subject to refund

## **Storage Tank Fee, Alabama**

Sales and Use Tax Division (334) 242-9627

**Rate:** Charge imposed on the first withdrawal from bulk \$0.02/gallon

**Statutory or Regulatory Basis:** [Ala. Code § 22-35-5](#)

### **Exemption, Credit or Refund Status:**

- DoD, Federal Civilian activities, and National Guard are not exempt
- **Export:** Fee is not assessed on motor fuel withdrawn from bulk the ultimate destination of which is outside state; [Ala. Code § 22-35-3\(18\)](#)
  - Refund is available from supplier or file Petition for Refund (Form SUBT:R2) with state jointly with supplier

### **Other Information:**

- **Tax imposition:** “Each operator of a bulk facility from which a first withdrawal from bulk is made shall, on the first withdrawal from bulk, either retain or collect from the person who ordered the fuel a fee based on invoiced gallons”
  - Fee may be imposed directly on Government (if first withdrawal) or included in contractor’s price
  - State requires that bulk facility operators list the fee as a separate line item on an invoice
  - Alabama requires that invoices or transaction statements issued by operators of bulk facilities for the transfer or motor fuels into a cargo tank clearly indicate whether transaction is a withdrawal from bulk. [Ala. Code § 22-35-5\(b\)\(3\)](#)
- Fee applies to all grades of gasoline including gasohol or any gasoline blend, number 1 diesel, number 2 diesel, kerosene and all aviation fuels

## **Alaska**

Sales Tax: The State of Alaska does not levy a statewide sales tax

### **Motor Fuel (Excise) Tax, Alaska (Gasohol E85)**

Motor Fuel Tax Division: (907) 465-4661; (907) 465-2371; (907) 269-6634

**Rate:** \$0.08/gallon

**Statutory or Regulatory Basis:** [Alaska Stat. § 43.40.010](#)

### Exemption, Credit, or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt Alaska Stat. § 43.40.100 (“Fuel sold to federal government agencies for official use” is exempt)
  - Base Exchanges are not exempt; State considers them “contractors”; purchase fuel with tax and claim refund for fuel used by military or official vehicles
- Export: Fuel exported from the state is exempt from tax; must provide [Certificate of Use](#) to seller

### Other Information:

- [Alaska Motor Fuel Tax Information](#)
- Link to [Alaska Statutes](#)
- Fleet Card: U.S. Government agencies whose employees purchase fuel exclusively for official use using a credit card issued to that agency may submit a claim for refund containing a schedule of invoices of purchases of fuel instead of the original invoices for the fuel
  - Charges on the card must be billed directly to agency. Refund claims over \$100 may be submitted at any time within one-year from the purchase. Only one refund claim of less than \$100 can be submitted in any six-month period
  - Schedule of invoices must detail the following for each purchase of fuel: (1) transaction date; (2) invoice number; (3) type of fuel purchased; (4) name of the seller and physical location of the pump; (5) name of the United States governmental agency purchasing the fuel; (6) price per gallon of fuel paid; (7) number of gallons of fuel purchased; (8) tax paid on each gallon of fuel purchased
- Tax Imposition: Tax imposed on the tax on fuel sold or otherwise transferred within the state; collected by dealer who sells or otherwise transfers motor fuel in the state at the time of sale

### **Diesel Fuel (Excise) Tax, Alaska B20 (Biodiesel)**

Rate: \$0.08/gallon

Statutory or Regulatory Basis: [Alaska Stat. § 43.40.010](#)

### Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt; Alaska Stat. [§ 43.40.100](#)

- Base Exchanges are not exempt; State considers them “contractors”; purchase fuel with tax and claim refund for fuel used by military or official vehicles
- Export: Fuel exported from the state is exempt from tax; must provide [Certificate of Use](#) to seller

#### Other Information:

- [Alaska Motor Fuel Tax Information](#)
- Link to [Alaska Statutes](#)
- See above on Fleet Card
- Tax Imposition: Tax imposed on the tax on fuel sold or otherwise transferred within the state; collected by dealer who sells or otherwise transfers motor fuel in the state at the time of sale

#### **Aviation Gasoline (Excise)Tax, Alaska**

Rate: \$0.047/gallon

Statutory or Regulatory Basis: [Alaska Stat. § 43.40.010](#)

#### Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt; Alaska Stat. [§ 43.40.100](#)
- Export: Fuel exported from the state is exempt from tax; must provide [Certificate of Use](#) to seller

#### Other Information:

- [Alaska Motor Fuel Tax Information](#)
- Link to [Alaska Statutes](#)
- Tax Imposition: Tax imposed on the tax on fuel sold or otherwise transferred within the state; collected by dealer who sells or otherwise transfers motor fuel in the state at the time of sale
- **Refunds**: Use [Claim for Refund, Motor Fuel Tax](#) form to claim refund

#### **Jet Fuel (Excise) Tax, Alaska**

Includes kerosene based (JP-5, JP-8, and Jet A) and naphtha based (JP-4, Jet B, and Jet 50) products

Rate: \$0.032/gallon

Statutory or Regulatory Basis: [Alaska Stat. § 43.40.010](#)

### Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt; Alaska Stat. [§ 43.40.100](#)
- Export: Fuel exported from the state is exempt from tax; must provide [Certificate of Use](#) to seller

### Other Information:

- [Alaska Motor Fuel Tax Information](#)
- Link to [Alaska Statutes](#)
- Tax Imposition: Tax imposed on the tax on fuel sold or otherwise transferred within the state; collected by dealer who sells or otherwise transfers motor fuel in the state at the time of sale
- Jet fuel is “fuel used in engine for the propulsion of an or aircraft” Alaska Stat. [§ 43.40.100](#)
- **Refunds**: Use [Claim for Refund, Motor Fuel Tax](#) form to claim refund

## Arizona

Transactional Privilege (Sales) Tax

### Exemption, Credit or Refund Status:

- Retail sales to U.S. Government are taxable at one-half the regular tax rate. Sales of products directly to the U.S. Government by a manufacturer, modifier, assembler or repairer of such products are not taxable.
- Tax applies to off road use of gasoline and diesel fuels
- Sales tax does apply to jet fuel at the county level and to heating oils (see below) at the state and county level
  - United States Government not exempt from these taxes

### **Motor Vehicle Fuel (Excise) Tax, Arizona Gasohol E85**

Department of Transportation: (602) 712-6775; (602) 712-8300 (Revenue/Audit); and (602) 712-8831 (Policy)

Rate: \$0.18/gallon

Statutory or Regulatory Basis: [Ariz. Rev. Stat. § 28-5606](#)



### Exemption, Credit or Refund Status:

- 1/1/1998, must pay the tax and apply for full refund; [Ariz. Rev. Stat. § 28-5610](#); [Ariz. Rev. Stat. § 28-5611](#) (“Motor vehicle fuel that is sold to the United States or an instrumentality or agency of the United States” is exempt)
  - Base Exchanges are treated as United States instrumentalities when fuel is for their own use
- Export: Motor fuel for which proof of export is available in the form of a terminal-issued destination state shipping paper or bill of lading and that is either: (a) exported by a supplier who is licensed in the destination state or (b) sold by a supplier to a distributor for immediate export, is exempt from tax; [Ariz. Rev. Stat. § 28-5610](#)

### Other Information:

- Fleet Card: U.S. Government agencies who purchase fuel using a credit card issued to that agency may submit a claim for refund
- Tax Imposition: Tax is imposed on motor vehicle fuel possessed, used or consumed in the state; conclusively presumed to be direct taxes on the consumer or user but collected and remitted by suppliers

### **Diesel (Use) Fuel Tax, Arizona B20 (Biodiesel)**

(602)712-7665

Rate: \$0.26/gallon

### Statutory or Regulatory Basis:

- [Ariz. Rev. Stat. § 28-5606](#)
- Under § 28-5601, motor vehicle fuel includes all fuel used in a self propelled vehicles (diesel, unleaded, etc.)
- [Ariz. Rev. Stat. § 28-5606](#)
- Under § 28-5601, motor vehicle fuel includes all fuel used in a self propelled vehicles (diesel, unleaded, etc.)

### Exemption, Credit or Refund Status:

- Bulk purchases (non-retail): DoD, Federal Civilian activities and National Guard are exempt (“The following are exempt from motor vehicle fuel and use fuel taxes imposed by section 28-5606 and aviation fuel taxes imposed by section 28-8344: Motor vehicle fuel that is sold to the United States or an instrumentality or agency of the United States”) [Ariz. Rev. Stat. § 28-5610.A.6](#)

- Base Exchanges are treated as United States instrumentalities when fuel is for their own use
- Export: Motor fuel for which proof of export is available in the form of a terminal-issued destination state shipping paper or bill of lading and that is either: (a) exported by a supplier who is licensed in the destination state, or (b) sold by a supplier to a distributor for immediate export, is exempt from tax; [Ariz. Rev. Stat. § 28-5610](#)

### Other Information:

- Motor Vehicle Division
- Fleet Card: The state tax is either \$.18 or \$.26 per gallon for diesel, depending on whether a diesel vehicle is light class/exempt or use class.
- A "use class motor vehicle" means a motor vehicle that uses diesel fuel on a highway and that is a road tractor, truck tractor, truck or passenger carrying vehicle having a declared gross vehicle weight of more than twenty-six thousand pounds or having more than two axles.
- If the diesel fuel is used in the propulsion of a light class motor vehicle (such as a pickup truck), or an exempt vehicle on a highway, the use fuel is taxed at the same rate per gallon as the motor vehicle fuel tax (\$.18 per gallon).
- A vendor must refund the \$.08 difference to the purchaser for fuel delivered from a \$.26 per gallon dispenser into a vehicle qualifying for the \$.18 light class rate. MUST GET \$.08 gallon REFUND FROM RETAILER: STATE WILL NOT REFUND. Remainder filed with state.
- Tax Imposition: Tax is imposed on motor vehicle fuel possessed, used or consumed in the state; conclusively presumed to be direct taxes on the consumer or user but collected and remitted by suppliers

### **Jet Fuel (Excise) Tax, Arizona**

Department of Revenue (602) 225-2060

Includes both kerosene (JP-5, JP-8, Jet A) and naphtha based jet fuels (JP-4, Jet B, Jet 50)

#### Rate:

First 10 million gallons of jet fuel taxed at \$0.0305/gallon + County and city taxes. **NOTE: COUNTY AND CITY RATES LISTED BELOW ARE THE COMBINED STATE AND COUNTY RATES**

Over 10 million gallons not subject to the Jet Fuel Excise Tax [Ariz. Rev. Stat. § 42-6014](#)

Statutory or Regulatory Basis: [Ariz. Rev. Stat. § 42-5352](#)

Exemption, Credit or Refund Status:

- United States Government (including National Guard) is not exempt
- Export: If dealer exports fuel from the state, it is exempt (also applies to county and city taxes)

Other Information:

- [Link to Arizona Statutes](#)
- Tax Imposition: Tax is levied on every person engaging or continuing in the business of the retail sale of jet fuel; seller may pass tax burden to purchaser
- "Jet fuel" means crude oil or any fraction of crude oil which is liquid at sixty degrees Fahrenheit and 14.7 pounds per square inch absolute, and petroleum-based substances comprised of a complex blend of hydrocarbons derived from crude oil through processes of separation, conversion, upgrading and finishing, such as motor fuels, residual fuel oils, lubricants, petroleum solvents and used oils when these products are expressly manufactured and blended for the purpose of effectively and efficiently operating jet or turbine powered aircraft

### **Jet Fuel Tax, Arizona Combined State and County Rates**

#### **Apache County**

Rate: \$0.03355/gallon

Statutory or Regulatory Basis: N/A

Exemption, Credit or Refund Status: United States Government (including National Guard) is not exempt

Other Information:

- [Transaction Privilege \(Sales\) Tax Rate Tables](#)
- **Note: State rate table also lists *combined* state and county rate**

#### **Cochise County**

Rate: \$0.03355/gallon

Statutory or Regulatory Basis: N/A

Exemption, Credit or Refund Status: United States Government (including National Guard) is not exempt

- Other Information: [Transaction Privilege \(Sales\) Tax Rate Tables](#)

### **City of Sierra Vista**

Rate: \$0.02/gallon

Statutory or Regulatory Basis: N/A

Exemption, Credit or Refund Status: United States Government (including National Guard) is not exempt

Other Information:

- [Transaction Privilege \(Sales\) Tax Rate Tables](#)
- Program city in Cochise County

### **Coconino County**

Rate: \$0.03965/gallon

Statutory or Regulatory Basis: N/A

Exemption, Credit or Refund Status: United States Government (including National Guard) is not exempt

Other Information: [Transaction Privilege \(Sales\) Tax Rate Tables](#)

### **Gila County**

Rate: \$0.0366/gallon

Statutory or Regulatory Basis: N/A

Exemption, Credit or Refund Status: United States Government (including National Guard) is not exempt

Other Information: [Transaction Privilege \(Sales\) Tax Rate Tables](#)

### **Graham County**

Rate: \$0.03355/gallon

Statutory or Regulatory Basis: N/A

Exemption, Credit or Refund Status: United States Government (including National Guard) is not exempt

Other Information: [Transaction Privilege \(Sales\) Tax Rate Tables](#)

### **Greenlee County**

Rate: \$0.0366/gallon

Statutory or Regulatory Basis: N/A

Exemption, Credit or Refund Status: United States Government (including National Guard) is not exempt

Other Information: [Transaction Privilege \(Sales\) Tax Rate Tables](#)

### **LaPaz County**

Rate: \$0.0427/gallon

Statutory or Regulatory Basis: N/A

Exemption, Credit or Refund Status: United States Government (including National Guard) is not exempt

Other Information: [Transaction Privilege \(Sales\) Tax Rate Tables](#)

### **Maricopa County**

Rate: \$0.03355/gallon

Statutory or Regulatory Basis: N/A

Exemption, Credit or Refund Status: United States Government (including National Guard) is not exempt

Other Information: [Transaction Privilege \(Sales\) Tax Rate Tables](#)

### **City of Goodyear**

Rate: \$0.03/gallon

Statutory or Regulatory Basis: N/A

Exemption, Credit or Refund Status: United States Government (including National Guard) is not exempt

Other Information: [Transaction Privilege \(Sales\) Tax Rate Tables](#)

## **Transactional Privilege Tax on Heating Fuel, Arizona Combined State and County Rates**

### **Apache County**

Rate: 6.10%

Statutory or Regulatory Basis: N/A

Exemption, Credit or Refund Status: Fifty percent (50%) deduction for sale to the United States Government (including National Guard); [Ariz. Rev. Stat. § 42-5061](#)

Other Information: [Transaction Privilege \(Sales\) Tax Rate Tables](#)

### **Cochise County**

Rate: 6.10%

Statutory or Regulatory Basis: N/A

Exemption, Credit or Refund Status: Fifty percent (50%) deduction for sale to the United States Government (including National Guard); [Ariz. Rev. Stat. § 42-5061](#)

Other Information: [Transaction Privilege \(Sales\) Tax Rate Tables](#)

### **Coconino County**

Rate: 6.90%

Statutory or Regulatory Basis: N/A

Exemption, Credit or Refund Status: Fifty percent (50%) deduction for sale to the United States Government (including National Guard); [Ariz. Rev. Stat. § 42-5061](#)

Other Information: [Transaction Privilege \(Sales\) Tax Rate Tables](#)

### **Gila County**

Rate: 6.60%

Statutory or Regulatory Basis: N/A

Exemption, Credit or Refund Status: Fifty percent (50%) deduction for sale to the United States Government (including National Guard); [Ariz. Rev. Stat. § 42-5061](#)

Other Information: [Transaction Privilege \(Sales\) Tax Rate Tables](#)

### **Graham County**

Rate: 6.60%

Statutory or Regulatory Basis: N/A

Exemption, Credit or Refund Status: Fifty percent (50%) deduction for sale to the United States Government (including National Guard); [Ariz. Rev. Stat. § 42-5061](#)

Other Information: [Transaction Privilege \(Sales\) Tax Rate Tables](#)

### **Greenlee County**

Rate: 6.10%

Statutory or Regulatory Basis: N/A

Exemption, Credit or Refund Status: Fifty percent (50%) deduction for sale to the United States Government (including National Guard); [Ariz. Rev. Stat. § 42-5061](#)

Other Information: [Transaction Privilege \(Sales\) Tax Rate Tables](#)

### **LaPaz County**

Rate: 7.60%

Statutory or Regulatory Basis: N/A

Exemption, Credit or Refund Status: Fifty percent (50%) deduction for sale to the United States Government (including National Guard); [Ariz. Rev. Stat. § 42-5061](#)

Other Information: [Transaction Privilege \(Sales\) Tax Rate Tables](#)

### **Maricopa County**

Rate: 6.30%

Statutory or Regulatory Basis: N/A

Exemption, Credit or Refund Status: Fifty percent (50%) deduction for sale to the United States Government (including National Guard); [Ariz. Rev. Stat. § 42-5061](#)

Other Information: [Transaction Privilege \(Sales\) Tax Rate Tables](#)

## **Mohave County**

Rate: 5.60%

Statutory or Regulatory Basis: N/A

Exemption, Credit or Refund Status: Fifty percent (50%) deduction for sale to the United States Government (including National Guard); [Ariz. Rev. Stat. § 42-5061](#)

Other Information: [Transaction Privilege \(Sales\) Tax Rate Tables](#)

## **Navajo County**

Rate: 6.43%

Statutory or Regulatory Basis: N/A

Exemption, Credit or Refund Status: Fifty percent (50%) deduction for sale to the United States Government (including National Guard); [Ariz. Rev. Stat. § 42-5061](#)

Other Information: [Transaction Privilege \(Sales\) Tax Rate Tables](#)

## **Pima County**

Rate: 6.10%

Statutory or Regulatory Basis: N/A

Exemption, Credit or Refund Status: Fifty percent (50%) deduction for sale to the United States Government (including National Guard); [Ariz. Rev. Stat. § 42-5061](#)

Other Information: [Transaction Privilege \(Sales\) Tax Rate Tables](#)

## **Pinal County**

Rate: 7.20%

Statutory or Regulatory Basis: N/A



Exemption, Credit or Refund Status: Fifty percent (50%) deduction for sale to the United States Government (including National Guard); [Ariz. Rev. Stat. § 42-5061](#)

Other Information: [Transaction Privilege \(Sales\) Tax Rate Tables](#)

## **Santa Cruz County**

Rate: 6.60%

Statutory or Regulatory Basis: N/A

Exemption, Credit or Refund Status: Fifty percent (50%) deduction for sale to the United States Government (including National Guard); [Ariz. Rev. Stat. § 42-5061](#)

Other Information: [Transaction Privilege \(Sales\) Tax Rate Tables](#)

## **Yavapai County**

Rate: 6.35%

Statutory or Regulatory Basis: N/A

Exemption, Credit or Refund Status: Fifty percent (50%) deduction for sale to the United States Government (including National Guard); [Ariz. Rev. Stat. § 42-5061](#)

Other Information: [Transaction Privilege \(Sales\) Tax Rate Tables](#)

## **Yuma County**

Rate: 6.712%

Statutory or Regulatory Basis: N/A

Exemption, Credit or Refund Status: Fifty percent (50%) deduction for sale to the United States Government (including National Guard); [Ariz. Rev. Stat. § 42-5061](#)

Other Information: [Transaction Privilege \(Sales\) Tax Rate Tables](#)

## **City of Glendale**

Rate: 2.9% (not combined city only)

Statutory or Regulatory Basis: City of Glendale Code § 21.1-460

Exemption, Credit or Refund Status: Fifty percent (50%) deduction for sale to the United States Government (including National Guard); City of Glendale Code § 21.1-465

Other Information:

- [City of Glendale](#)
- [City of Glendale Code](#)
- Non program city (state does not collect tax for city)

**City of Mesa**

Rate: 2.0% (not combined city only)

Statutory or Regulatory Basis: Mesa City Code § 5-10-460

Exemption, Credit or Refund Status: Fifty percent (50%) deduction for sale to the United States Government (including National Guard); Mesa City Code § 5-10-460

Other Information:

- [City of Mesa Municipal Government](#)
- [Mesa City Code Book](#)
- [Tax & Licensing Department](#)
- Non program city (state does not collect tax for city)

**City of Scottsdale**

Rate: 1.75% (not combined city only)

Statutory or Regulatory Basis: Scottsdale Tax Code, Article I, § 460

Exemption, Credit or Refund Status: Fifty percent (50%) deduction for sale to the United States Government (including National Guard); Scottsdale Tax Code, Article I, § 460

Other Information:

- [Scottsdale Tax Code](#)
- Non program city (state does not collect tax for city)

**City of Phoenix**

Rate: 2.0% (Single Item Portion over \$10,303; otherwise 2.3%)

Statutory or Regulatory Basis: Phoenix Tax Code §14-460

Exemption, Credit or Refund Status: Fifty percent (50%) deduction for sale to the United States Government (including National Guard); Phoenix Tax Code §14-460

Other Information:

- [Phoenix Combined Tax Rates](#)
- [Phoenix Tax Code on Privilege Taxes](#)
- Non program city (state does not collect tax for city)

**City of Apache Junction**

Rate: 1.4% (For single item over \$2,000) (Not combined, city only)

Statutory or Regulatory Basis: N/A

Exemption, Credit or Refund Status: Fifty percent (50%) deduction for sale to the United States Government (including National Guard); [Ariz. Rev. Stat. § 42-5061](#)

Other Information: [Transaction Privilege \(Sales\) Tax Rate Tables](#)

**City of Camp Verde**

Rate: 3.65% (Not combined, city only)

Statutory or Regulatory Basis: N/A

Exemption, Credit or Refund Status: Fifty percent (50%) deduction for sale to the United States Government (including National Guard); [Ariz. Rev. Stat. § 42-5061](#)

Other Information: [Transaction Privilege \(Sales\) Tax Rate Tables](#)

**City of Eager**

Rate: 2.0% (For single item over \$1,000) (Not combined, city only)

Statutory or Regulatory Basis: N/A

Exemption, Credit or Refund Status: Fifty percent (50%) deduction for sale to the United States Government (including National Guard); [Ariz. Rev. Stat. § 42-5061](#)

Other Information: [Transaction Privilege \(Sales\) Tax Rate Tables](#)

**City of Gila Bend**

Rate: 3.5% (Not combined, city only)

Statutory or Regulatory Basis: N/A

Exemption, Credit or Refund Status: Fifty percent (50%) deduction for sale to the United States Government (including National Guard); [Ariz. Rev. Stat. § 42-5061](#)

Other Information: [Transaction Privilege \(Sales\) Tax Rate Tables](#)

### **City of Goodyear**

Rate: 1.2% (For single item over \$5,000, otherwise 2.5%) (Not combined, city only)

Statutory or Regulatory Basis: N/A

Exemption, Credit or Refund Status: Fifty percent (50%) deduction for sale to the United States Government (including National Guard); [Ariz. Rev. Stat. § 42-5061](#)

Other Information: [Transaction Privilege \(Sales\) Tax Rate Tables](#)

### **City of Coolidge**

Rate: 1.5% (For single item over \$10,000, otherwise 3.0%) (Not combined, city only)

Statutory or Regulatory Basis: N/A

Exemption, Credit or Refund Status: Fifty percent (50%) deduction for sale to the United States Government (including National Guard); [Ariz. Rev. Stat. § 42-5061](#)

Other Information: [Transaction Privilege \(Sales\) Tax Rate Tables](#)

### **City of Hayden**

Rate: 3.0% (Not combined, city only)

Statutory or Regulatory Basis: N/A

Exemption, Credit or Refund Status: Fifty percent (50%) deduction for sale to the United States Government (including National Guard); [Ariz. Rev. Stat. § 42-5061](#)

Other Information: [Transaction Privilege \(Sales\) Tax Rate Tables](#)

### **City of Holbrook**

Rate: 3.0% (Not combined, city only)

Statutory or Regulatory Basis: N/A

Exemption, Credit or Refund Status: Fifty percent (50%) deduction for sale to the United States Government (including National Guard); [Ariz. Rev. Stat. § 42-5061](#)

Other Information: [Transaction Privilege \(Sales\) Tax Rate Tables](#)

### **City of Page**

Rate: 2.0% (For single item over \$3,000) (Not combined, city only)

Statutory or Regulatory Basis: N/A

Exemption, Credit or Refund Status: Fifty percent (50%) deduction for sale to the United States Government (including National Guard); [Ariz. Rev. Stat. § 42-5061](#)

Other Information: [Transaction Privilege \(Sales\) Tax Rate Tables](#)

### **City of Parker**

Rate: 3.0% (Not combined, city only)

Statutory or Regulatory Basis: N/A

Exemption, Credit or Refund Status: Fifty percent (50%) deduction for sale to the United States Government (including National Guard); [Ariz. Rev. Stat. § 42-5061](#)

Other Information: [Transaction Privilege \(Sales\) Tax Rate Tables](#)

### **City of Quartzsite**

Rate: 1.0% (For single item over \$10,000) (Not combined, city only)

Statutory or Regulatory Basis: N/A

Exemption, Credit or Refund Status: Fifty percent (50%) deduction for sale to the United States Government (including National Guard); [Ariz. Rev. Stat. § 42-5061](#)

Other Information: [Transaction Privilege \(Sales\) Tax Rate Tables](#)

### **City of St. John**

Rate: 3.0% (Not combined, city only)

Statutory or Regulatory Basis: N/A

Exemption, Credit or Refund Status: Fifty percent (50%) deduction for sale to the United States Government (including National Guard); [Ariz. Rev. Stat. § 42-5061](#)

Other Information: [Transaction Privilege \(Sales\) Tax Rate Tables](#)

### **City of Stafford**

Rate: 1.0% (For single item over \$5,000) (Not combined, city only)

Statutory or Regulatory Basis: N/A

Exemption, Credit or Refund Status: Fifty percent (50%) deduction for sale to the United States Government (including National Guard); [Ariz. Rev. Stat. § 42-5061](#)

Other Information: [Transaction Privilege \(Sales\) Tax Rate Tables](#)

### **City of Springville**

Rate: 3.0% (Not combined, city only)

Statutory or Regulatory Basis: N/A

Exemption, Credit or Refund Status: Fifty percent (50%) deduction for sale to the United States Government (including National Guard); [Ariz. Rev. Stat. § 42-5061](#)

Other Information: [Transaction Privilege \(Sales\) Tax Rate Tables](#)

### **City of Superior**

Rate: 4.0% (Not combined, city only)

Statutory or Regulatory Basis: N/A

Exemption, Credit or Refund Status: Fifty percent (50%) deduction for sale to the United States Government (including National Guard); [Ariz. Rev. Stat. § 42-5061](#)

Other Information: [Transaction Privilege \(Sales\) Tax Rate Tables](#)

### **City of Surprise**

Rate: 2.20% (Not combined, city only)

Statutory or Regulatory Basis: N/A

Exemption, Credit or Refund Status: Fifty percent (50%) deduction for sale to the United States Government (including National Guard); [Ariz. Rev. Stat. § 42-5061](#)

Other Information: [Transaction Privilege \(Sales\) Tax Rate Tables](#)

### **City of Thatcher**

Rate: 2.50% (Not combined, city only)

Statutory or Regulatory Basis: N/A

Exemption, Credit or Refund Status: Fifty percent (50%) deduction for sale to the United States Government (including National Guard); [Ariz. Rev. Stat. § 42-5061](#)

Other Information: [Transaction Privilege \(Sales\) Tax Rate Tables](#)

### **City of Winslow**

Rate: 3.0% (Not combined, city only)

Statutory or Regulatory Basis: N/A

Exemption, Credit or Refund Status: Fifty percent (50%) deduction for sale to the United States Government (including National Guard); [Ariz. Rev. Stat. § 42-5061](#)

Other Information: [Transaction Privilege \(Sales\) Tax Rate Tables](#)

### **Transactional Privilege Tax on Natural Gas, Arizona**

Rate: 5.6% of sale price + local taxes

Statutory or Regulatory Basis: N/A

Exemption, Credit or Refund Status: Utilities taxable activity rate (Code 004); [Ariz. Rev. Stat. § 42-5061](#)

Other Information:

- [Link to Arizona Statutes](#)
- [Excise Tax Pub 619](#)
- Tax Imposition: Imposed on business of producing and furnishing or furnishing to consumers natural or artificial gas; collected at time of transaction

### **Apache County**

Rate: 6.10% (Combined State and County Rates)

Statutory or Regulatory Basis: N/A

Exemption, Credit or Refund Status: Utilities taxable activity rate (Code 004); [Ariz. Rev. Stat. § 42-5061](#)

Other Information: [Transaction Privilege \(Sales\) Tax Rate Tables](#)

### **Cochise County**

Rate: 6.10% (Combined State and County Rates)

Statutory or Regulatory Basis: N/A

Exemption, Credit or Refund Status: N/A

Other Information: [Transaction Privilege \(Sales\) Tax Rate Tables](#)

### **Coconino County**

Rate: 6.90% (Combined State and County Rates)

Statutory or Regulatory Basis: N/A

Exemption, Credit or Refund Status: N/A

Other Information: [Transaction Privilege \(Sales\) Tax Rate Tables](#)

### **Gila County**

Rate: 6.60% (Combined State and County Rates)

Statutory or Regulatory Basis: N/A

Exemption, Credit or Refund Status: N/A

Other Information: [Transaction Privilege \(Sales\) Tax Rate Tables](#)

### **Graham County**

Rate: 6.60% (Combined State and County Rates)

Statutory or Regulatory Basis: N/A

Exemption, Credit or Refund Status: N/A

Other Information: [Transaction Privilege \(Sales\) Tax Rate Tables](#)

### **Greenlee County**

Rate: 6.10% (Combined State and County Rates)



Statutory or Regulatory Basis: N/A

Exemption, Credit or Refund Status: N/A

Other Information: [Transaction Privilege \(Sales\) Tax Rate Tables](#)

### **LaPaz County**

Rate: 7.60% (Combined State and County Rates)

Statutory or Regulatory Basis: N/A

Exemption, Credit or Refund Status: N/A

Other Information: [Transaction Privilege \(Sales\) Tax Rate Tables](#)

### **Maricopa County**

Rate: 6.3% (Combined State and County Rates)

Statutory or Regulatory Basis: N/A

Exemption, Credit or Refund Status: N/A

Other Information: [Transaction Privilege \(Sales\) Tax Rate Tables](#)

### **Mohave County**

Rate: 5.60% (Combined State and County Rates)

Statutory or Regulatory Basis: N/A

Exemption, Credit or Refund Status: N/A

Other Information: [Transaction Privilege \(Sales\) Tax Rate Tables](#)

### **Navajo County**

Rate: 6.10% (Combined State and County Rates)

Statutory or Regulatory Basis: N/A

Exemption, Credit or Refund Status: N/A

Other Information: [Transaction Privilege \(Sales\) Tax Rate Tables](#)

## **Pima County**

Rate: 6.10% (Combined State and County Rates)

Statutory or Regulatory Basis: N/A

Exemption, Credit or Refund Status: N/A

Other Information: [Transaction Privilege \(Sales\) Tax Rate Tables](#)

## **Pinal County**

Rate: 7.20% (Combined State and County Rates)

Statutory or Regulatory Basis: N/A

Exemption, Credit or Refund Status: N/A

Other Information: [Transaction Privilege \(Sales\) Tax Rate Tables](#)

## **Santa Cruz County**

Rate: 6.60% (Combined State and County Rates)

Statutory or Regulatory Basis: N/A

Exemption, Credit or Refund Status: N/A

Other Information: [Transaction Privilege \(Sales\) Tax Rate Tables](#)

## **Yavapai County**

Rate: 6.35% (Combined State and County Rates)

Statutory or Regulatory Basis: N/A

Exemption, Credit or Refund Status: N/A

Other Information: [Transaction Privilege \(Sales\) Tax Rate Tables](#)

## **Yuma County**

Rate: 6.712% (Combined State and County Rates)

Statutory or Regulatory Basis: N/A

Exemption, Credit or Refund Status: N/A

Other Information: [Transaction Privilege \(Sales\) Tax Rate Tables](#)

### **Storage Tank (Excise) Tax, Arizona**

(602) 712-6775

Rate: \$0.01/gallon

Statutory or Regulatory Basis: [Ariz. Rev. Stat. § 49-1031](#)

Exemption, Credit or Refund Status:

- Storage tanks operated by the United States or its agencies (including National Guard) are exempt; [Ariz. Rev. Stat. § 49-1031](#) (Tax does not apply to underground storage tanks operated by the United States)
  - Base Exchanges are (should be) treated as part of United States
- Refunds available to distributors for tax exempt sales using [Underground Storage Tank Exempt/Export Sales Refund \(Form 70-0710\)](#)
- Export: Distributor can obtain refund for fuel exported from state using [Underground Storage Tank Exempt/Export Sales Refund \(Form 70-0710\)](#)
  - Refunds also available to Government if fuel is subsequently exported from state; obtained through the Refund Unit

Other Information:

- [Link to Arizona Statutes](#)
- Tax Imposition: Tax on the operation of underground storage tanks and collected from owner and operator of underground storage tank

## **Arkansas**

Rate: Sales Tax (Gross Receipts Tax)

Statutory or Regulatory Basis: N/A

Exemption, Credit or Refund Status:

- No sales tax on fuel where motor fuel tax is paid (so no sales tax at retail pumps) (“The gross receipts or gross proceeds derived from sales of motor fuel or special motor fuel are exempt from the tax if the motor fuel tax or special motor fuel tax has been paid to the State of Arkansas”) [Ark. Code § 26-52-401](#)

- United States Government is exempt from sales tax (“There is specifically exempted from the tax imposed by this act the following: (5) Gross receipts or gross proceeds derived from sales to the United States Government”) [Ark. Code § 26-52-401](#)

### Other Information:

- [Ark. Sales and Use Tax Regulation](#)
- Fleet Card: Since retail price includes fuel taxes, sales tax is not included in retail price so no need for credit or refund
  - Even though U.S. Government is exempt from fuel taxes, since it is also exempt from sales tax, retail outlet should not charge sales tax

### **Motor Fuel (Excise) Tax, Arkansas Gasohol Tax E85**

Motor Fuel Tax (501) 682-4800

Rate: \$0.22/gallon

Statutory or Regulatory Basis: \$0.085/gallon [Ark. Code § 26-55-205](#) + \$0.04/gallon [Ark. Code § 26-55-1002](#) + \$0.05/gallon [Ark. Code § 26-55-1201](#); [Ark Code § 26-56-601](#) + \$0.03/gallon [Ark. Code § 26-55-1006](#)

### Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt (“Motor vehicles belonging to the United States Government and used in its business exclusively shall not be required to pay any motor vehicle fuel tax”) [Ark. Code § 26-55-101](#) (“Tax shall not be collected on ... sale of motor fuel to the United States government”) [Ark. Code § 26-55-207](#)
  - State expects fuel to go into U.S. Government owned and plated vehicles
  - Base Exchanges are not exempt unless for Government owned and plated vehicles
- Export:
  - Sale of fuel by a licensed distributor for export from the State, and shipped by common carrier f.o.b. destination, to any other state or territory or to any foreign country,
  - Export of fuel by a licensed distributor from the State to any other state or territory or to any foreign country,

- Satisfactory proof of actual exportation of all fuel must be furnished
- [Ark. Code § 26-55-207](#)

#### Other Information:

- [Link to Arkansas Code](#)
- Fleet Card: Exempting at pump; Fleet Card obtains refunds through oil companies, who take credit on monthly reports (“Where motor vehicle fuel upon which the tax has been paid is sold to any agent or employee of the United States Government for use in a motor vehicle belonging to the United States Government, and is used in its business exclusively, the wholesaler or dealer may not charge the consumer with the amount of the tax but may claim the refund of the tax under such regulations as the Director of the Department of Finance and Administration may prescribe”) [Ark. Code § 26-55-101](#)
- Tax Imposition: Tax is imposed on fuel sold or used in the state, or purchased for sale or use in this state; tax is paid by distributor when it files monthly report (pay the tax for the next-preceding calendar month)

#### **Diesel Fuel (Excise) Tax, Arkansas B20 (Biodiesel)**

Rate: \$0.23/gallon

Statutory or Regulatory Basis: \$0.095/gallon [Ark. Code § 26-56-201\(a\)\(1\) and \(2\)](#) + \$0.04/gallon [Ark. Code § 26-56-201\(d\)\(1\)](#) + \$0.02/gallon [Ark. Code § 26-56-201\(e\)\(1\)](#) + \$0.02/gallon [Ark. Code § 26-56-502](#) + \$0.02/gallon [Ark. Code § 26-56-601](#); [Ark. Code § 26-55-1201](#)

#### Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt (“Motor vehicles belonging to the United States Government and used in its business exclusively shall not be required to pay any motor vehicle fuel tax”) [Ark. Code § 26-55-101](#) (“Tax shall not be collected on ... sale of motor fuel to the United States government”) [Ark. Code § 26-55-207](#)
- Export:
  - Sale of fuel by a licensed distributor for export from the State, and shipped by common carrier f.o.b. destination, to any other state or territory or to any foreign country,
  - Export of fuel by a licensed distributor from the State to any other state or territory or to any foreign country,
  - Satisfactory proof of actual exportation of all fuel must be furnished
  - [Ark. Code § 26-56-201](#)

#### Other Information:

- [Link to Arkansas Code](#)
- Fleet Card: Exempting at pump; Fleet Card obtains refunds through oil companies, who take credit on monthly reports (“Where motor vehicle fuel upon which the tax has been paid is sold to any agent or employee of the United States Government for use in a motor vehicle belonging to the United States Government, and is used in its business exclusively, the wholesaler or dealer may not charge the consumer with the amount of the tax but may claim the refund of the tax under such regulations as the Director of the Department of Finance and Administration may prescribe) [Ark. Code § 26-55-101](#)
- Tax Imposition: Tax is imposed on fuel sold or used in the state, or purchased for sale or use in this state

### **Jet Fuel Tax Aviation Gasoline Tax, Arkansas**

No Tax

### **Petroleum Environmental Assurance Fee (UST Fee), Arkansas**

Rate: \$0.003/gallon

Statutory or Regulatory Basis: [Ark. Code § 8-7-906](#)

Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are not exempt
- Export: Fuel exported from state is exempt from fee. Licensed distributor files [Petroleum Environmental Fee Report](#) listing fuel exported and gets refund. Refunds available on subsequent export but must go through distributor

Other Information:

- [Link to Arkansas Code](#)
- Tax Imposition: Fee imposed on fuel purchased in or imported into the state by the last supplier selling fuel for consumption or end use; seller must pay fee and can pass cost along to customer or omit

## **California**

Sales Tax (916) 323-4933

Rate: 2.25%

Statutory or Regulatory Basis: [Ca. Rev. & Tax. Code § 6051 et. seq](#)

Exemption, Credit or Refund Status:

- Sales tax applies to gasoline, diesel fuels and aircraft fuel, but not aviation gasoline used to propel aircraft (“Sales tax ...applies to the sale ... of fuel for propelling motor vehicles or aircraft or for other purposes, except as stated below. (b) (1) Neither the sales tax nor the use tax applies to the sale or use of motor vehicle fuel used in propelling aircraft, ... This type of fuel includes gasoline and similar fuels but does not include aircraft jet fuel”) [Ca. Sales and Use Tax Reg. 1598](#)
- United States Government is exempt from sales tax (“There are exempted from the computation of the amount of the sales tax the gross receipts from the sale of any tangible personal property to: (a) The United States, its unincorporated agencies and instrumentalities; (b) Any incorporated agency or instrumentality of the United States wholly owned by the United States or by a corporation wholly owned by the United States”) [Ca. Rev. & Tax Code § 6381](#); [Ca. Sales and Use Tax Regulation 1614](#)

### Other Information:

- Under California’s prepaid sales tax program, wholesalers and suppliers must collect a prepayment of a portion of the sales tax when they remove fuel at the terminal rack. DLA Energy contractors should sell to DLA Energy at the full sales tax rate, obtain an exemption certificate and claim a deduction sale on their return.
- [Pre Paid Sales Tax and Sales of Fuel](#)
- [District and City and County Tax Rates](#) (Pub 71)
- [Detailed Breakdown of the State Sales Tax Rate](#)
- [Tax Tips for District Taxes](#) (Pub 44)
- [District Taxes and Delivered Sales](#) (Pub 105)
- [City and County Sales and Use Tax Rates](#)
- [Fleet Card](#): Pump price includes sales tax. Exempting tax through card processor -- retailer should back out tax on State, Local And District Sales And Use Tax Return, [Schedule B](#)
- Government can file for refund using [BOE 101](#); need receipts showing tax was paid
- [Publication 25](#), Tax Tips for Auto Repair Garages and Service Stations, Sales and Use Tax (see page 22)

### **Motor Fuel (Excise) Tax, California**

State Controller’s Office (916) 445-4868 (Refunds for motor gasoline tax)

Rate: \$0.505/gallon

Statutory or Regulatory Basis: [Ca. Rev. & Tax. Code § 7360](#)

### Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are not exempt
- Off road refund available [Ca. Rev. & Tax. Code § 8101](#)
- Export: Fuel sold to DoD for use outside the state is exempt [Motor Vehicle Fuel License Tax Regulation 1134](#)
  
- Export: Motor vehicle fuel which, pursuant to the contract of sale, is required to be shipped and is shipped to a point outside of the state by a supplier by means of any of the following: (A) Facilities operated by the supplier. (B) Delivery by the supplier to a carrier, customs broker, or forwarding agency, whether hired by the purchaser or not, for shipment to the out-of-state point. (C) Delivery by the supplier to any vessel clearing from a port of the state for a port outside of this state and actually exported from the state in the vessel [Ca. Rev. & Tax. Code § 7401](#)

### Other Information:

- [Link to California Revenue and Taxation Code](#)
- Off road refunds made through State Controller's Office using Form SCGR 1, Claim for Refund of Motor Vehicle Fuel License Tax
- Fleet Card: N/A (not exempt)
- Tax Imposition: Tax imposed on distributors for the privilege of storing, and for the purpose of removal, sale, or use, of fuel; taxed upon removal
- DoD also exempt when fuel is for use in ships or aircraft [Motor Vehicle Fuel License Tax Regulation 1134](#)

### **E85, California**

**Rate:** \$0.09/gallon Ethanol or methanol blended products **containing no more than 15% gasoline are taxed at the lower rate**

**Statutory or Regulatory Basis:** [Ca. Rev. & Tax. Code § 8651.8](#)

### Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are not exempt
- Off road refund available [Ca. Rev. & Tax. Code § 8101](#)
- Export: Point of taxation is the vehicle. If tax was paid and use fuel in vehicles operated outside state, can file for refund using BOE 501AU (refund requires registration with state as Alternate Fuel User)

### Other Information:

- [Link to California Revenue and Taxation Code](#)



- Fleet Card: N/A (not exempt)
- Tax Imposition: Imposed on the use of fuel; tax paid when fuel goes into vehicle
- Off road refund request made using tax return/report, [Use Fuel Tax Regulation 1316](#)

### **Gasohol (E75, E70, etc.), California**

Rate: \$0.18/gallon Ethanol or methanol blended products **containing no more than 15% gasoline are taxed at the lower rate**

Statutory or Regulatory Basis: [Ca. Rev. & Tax. Code § 7360](#) & [Ca. Rev. & Tax. Code § 8651.8](#)

#### Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are not exempt
- Off road refund available [Ca. Rev. & Tax. Code § 8101](#)
- Export: Point of taxation is the vehicle. If tax was paid and use fuel in vehicles operated outside state, can file for refund using BOE 501AU (refund requires registration with state as Alternate Fuel User)

#### Other Information:

- [Link to California Revenue and Taxation Code](#)
- Fleet Card: N/A (not exempt)
- Tax Imposition: Imposed on the use of fuel; tax paid when fuel goes into vehicle
- Off road refund request made using tax return/report, [Use Fuel Tax Regulation 1316](#)

### **Diesel Fuel (Excise) Tax, California B20 (Biodiesel)**

BOE Fuel Tax Division (916) 322-9669 (press 1, then 6) or (916) 324-2301

Rate: \$0.385/gallon

#### Statutory or Regulatory Basis:

[Ca. Rev. & Tax. Code § 60050](#) NOTE : When fuel is used in a “qualified motor vehicle” by an “interstate user,” i.e., interstate motor carrier who files quarterly IFTA return, add an additional \$0.795. [Ca. Rev. & Tax. Code § 60116](#)

#### Exemption, Credit or Refund Status:

- DoD and Federal Civilian activities are exempt [Ca. Rev. & Tax. Code § 60100](#)(E) (Tax does not apply to use by the United States and its agencies and its instrumentalities)
  - Base Exchanges are treated as United States instrumentalities when fuel is for their own use [Diesel Fuel Tax Regulation 1434](#)
  - Vendors are required to sell to Government tax free and seek a refund from the state (using [BOE-770-DU, Claim For Refund Of Diesel Fuel Tax On Nontaxable Uses](#) Ca. Rev. & Tax Code § 60501(a)(4)(H))
- National Guard is treated as a State instrumentality (unless called into service of the United States) and is not exempt
  - But can apply for off-road refund or use dyed diesel (off road) [Diesel Fuel Tax Regulation 1432](#)
  - Activities in furtherance of “federalization” are exempt, but normal functions would not be
- “Off road” includes use of diesel as heating oil
- Export: Diesel fuel which, pursuant to the contract of sale, is required to be shipped and is shipped to a point outside of the state by a supplier by means of any of the following: (A) Facilities operated by the supplier. (B) Delivery by the supplier to a carrier, customs broker, or forwarding agent, whether hired by the purchaser or not, for shipment to the out-of-state point. (C) Delivery by the supplier to any vessel clearing from a port of the state for a port outside of this state and actually exported from this state in the vessel. [Ca. Rev. & Tax. Code § 60100](#)

#### Other Information:

- [Link to California Revenue and Taxation Code](#)
- Fleet Card: Although Government is exempt, state will exempt at pump or allow refund filings
- Tax Imposition: Tax imposed on wholesalers for the privilege of storing, and for the purpose of removal, sale, or use, of fuel; taxed upon removal

#### **Jet Fuel (Excise) Tax, California**

Includes both kerosene (JP-5, JP-8, Jet A) and naphtha based jet fuels (JP-4, Jet B, Jet 50)

Rate: \$0.02/gallon

Statutory or Regulatory Basis: [Ca. Rev. & Tax. Code § 7392](#)

Exemption, Credit or Refund Status:

- DoD is exempt (including Coast Guard) [Motor Vehicle Fuel License Tax Regulation 1137](#) and [Ca. Rev. & Tax. Code § 7401](#) and [Motor Vehicle Fuel License Tax Regulation 1134](#) (Tax does not apply to “motor vehicle fuel sold to the United States armed forces for use in ships or aircraft”) Base Exchanges: N/A (not part of armed forces)
- Federal Civilian activities and National Guard are not exempt
- Export: Motor vehicle fuel which, pursuant to the contract of sale, is required to be shipped and is shipped to a point outside of the state by a supplier by means of any of the following: (A) Facilities operated by the supplier. (B) Delivery by the supplier to a carrier, customs broker, or forwarding agency, whether hired by the purchaser or not, for shipment to the out-of-state point. (C) Delivery by the supplier to any vessel clearing from a port of the state for a port outside of this state and actually exported from the state in the vessel [Ca. Rev. & Tax. Code § 7401](#)

#### Other Information:

- [Link to California Revenue and Taxation Code](#)
- Jet fuel is “any inflammable liquid which is used or sold for use in propelling aircraft operated by the jet or turbine type of engine”
- Tax Imposition: Imposed on aircraft jet fuel dealer for the privilege of using or selling aircraft jet fuel; paid when fuel is sold to an aircraft jet fuel user
- **Refunds**: FBO backs out tax and reports sale to Armed Forces on [BOE-501-MJ \(Dealer Of Aircraft Jet Fuel Tax Return\)](#)

### **Aviation Gasoline (Excise) Tax, California**

Rate: \$0.18/gallon

Statutory or Regulatory Basis: [Ca. Rev. & Tax. Code § 7360](#)

#### Exemption, Credit or Refund Status:

- DoD is exempt (including Coast Guard) [Motor Vehicle Fuel License Tax Regulation 1137](#) and [Ca. Rev. & Tax. Code § 7401](#) and [Motor Vehicle Fuel License Tax Regulation 1134](#) (Tax does not apply to “motor vehicle fuel sold to the United States armed forces for use in ships or aircraft”) Base Exchanges: N/A (not part of armed forces)
- Federal Civilian activities and National Guard are not exempt
- Export: Motor vehicle fuel which, pursuant to the contract of sale, is required to be shipped and is shipped to a point outside of the state by a supplier by means of any of the following: (A) Facilities operated by the supplier. (B) Delivery by the supplier to a carrier, customs broker, or forwarding agency, whether hired by the purchaser or not, for shipment to the out-of-state point. (C) Delivery by the supplier to any vessel

clearing from a port of the state for a port outside of this state and actually exported from the state in the vessel [Ca. Rev. & Tax. Code § 7401](#)

#### Other Information:

- [Link to California Revenue and Taxation Code](#)
- Tax Imposition: Tax imposed on distributors for the privilege of storing, and for the purpose of removal, sale, or use, of fuel; taxed upon removal
- **Refunds:** FBO backs out tax and reports sale to Armed Forces on [BOE-501-PS \(S1\)\(Supplier Of Motor Vehicle Fuel Tax Return\)](#)

#### **Compressed Natural Gas Use Fuel Tax, California**

(On fuel used in motor vehicles)

Rate: \$.0887/123.67 cubic feet or \$0.1017/ 6.06 pounds of liquid natural gas used

Statutory or Regulatory Basis: [Ca. Rev. & Tax. Code § 8651.6](#)

#### Exemption, Credit or Refund Status:

- United States Government (including National Guard) is not exempt
- Off road refund available; refund request made using tax return/report [Use Fuel Tax Regulation 1316](#)
- Export: Point of taxation is the vehicle. If paid tax and use fuel in vehicles operated outside state, can file for refund using BOE 501AU (refund requires registration with state as Alternate Fuel User)

#### Other Information:

- [Link to California Revenue and Taxation Code](#)
- Fleet Card: N/A (Government not exempt)
- Tax Imposition: Imposed for the use of fuel and paid when fuel goes into vehicle

#### **Oil Spill Prevention and Administration Fee, California**

Rate: \$0.065/barrel

Statutory or Regulatory Basis: [Ca. Gov't Code § 8670.40](#)

#### Exemption, Credit or Refund Status:

- United States Government (including National Guard) is not exempt

- No export exemption (fee imposed at the time the products are received at a marine terminal within the state by vessel from outside the state, and used to implement spill prevention programs)

**Other Information:**

- [Link to California Revenue and Taxation Code](#)
- Tax Imposition: Fee imposed at the time the products are received at a marine terminal within the state by vessel from outside the state

**Oil Spill Response Fee**

Rate: \$0.25/barrel

Statutory or Regulatory Basis: [Ca. Gov't Code § 8670.40](#)

**Exemption, Credit or Refund Status:**

- United States Government (including National Guard) is not exempt
- Export: No export exemption or refund (fee imposed at the time the products are received at a marine terminal within the state by vessel from outside the state, and used to respond to oil spills/releases)

**Other Information:**

- [Link to California Revenue and Taxation Code](#)
- Fee is subject to reinstatement if trust fund drops
- Tax Imposition: Fee imposed at the time the products are received at a marine terminal within the state by vessel from outside the state

**Underground Storage Fee, California**

Fuel Taxes Division Fuel Industry Section (916) 324-2301

Rate: \$0.02/ gallon (Imposed each time the fuel is placed underground; use of putting it underground that imposes the fee; can cause double and more taxation)

Statutory or Regulatory Basis: \$0.006 Ca. Health and Safety Code § 25299.41 + \$0.001 Ca. Health and Safety Code §25299.43(a) + \$0.002 Ca. Health and Safety Code § 25299.43(b) + \$0.003 Ca. Health and Safety Code § 25299.43(c)

**Exemption, Credit or Refund Status:**

- United States Government (including National Guard) is not exempt

- If United States Government or National Guard are tank owners they are exempt [Underground Storage Tank Maintenance Fee Regulation 1220](#)

- Export: No export exemption or refund

#### Other Information:

- [BOE Publication 88-Underground Storage Tank Fee](#)
- [California Health and Safety Code §§ 252299.41 and 252299.42](#)
- Tax Imposition: Imposed each time the fuel is placed underground; putting fuel underground triggers the fee

#### **Used Oil Recycle Fee, California**

Rate: \$0.26/gallon & \$0.065/quart

Statutory or Regulatory Basis: Ca. Pub. Res. Code § 48650

#### Exemption, Credit or Refund Status:

- United States Government is not exempt
- Export: Fee does not apply to oil exported or sold for export from the state

Forms available at: [Forms: Certified Collection Centers and Registered Generators](#)

#### Other Information:

- Tax Imposition: Imposed on oil manufacturers on lubricating oil sold or transferred in the state, or imported into the state for use in the state
- In any transaction involving a total volume of oil in excess of 10 gallons, the invoice or other form of accounting of the transaction shall identify the amount of the payment separately from the cost of the oil Ca. Pub. Res. Code § 48650.7

#### **Motor Oil Inspection Fee**

Rate: \$0.05/gallon

Statutory or Regulatory Basis: Ca. Bus. & Prof. Code § 13431

#### Exemption, Credit or Refund Status:

- United States Government is not exempt
- Export: Fee does not apply to oil exported for sale

### Other Information:

- Tax Imposition: Fee is paid by the first person who produced the motor oil when the motor oil is sold to any retail establishment or motor oil dealer including any sold to the federal government, or its agencies.
  - Retailer pays the fee for motor oil he or she transports or causes to be transported into this state from out of state

### **Childhood Lead Poisoning Prevention Fee**

(510) 622-5061

Rate: Individually assessed to each vendor. (Rate per Gallon Petroleum Industry \$.000697; Rate Per Pound Ambient Air Industry \$.757024)

Statutory or Regulatory Basis: Cal Health & Saf. Code § 105310 See also 17 CCR § 33001 et seq.

### Exemption, Credit or Refund Status:

- United States Government is not exempt
- Export: Fee is imposed on motor vehicle fuel sellers and amount depends on prior market share of leaded fuel sales in 1991

### Other Information:

- Fee funds a lead poisoning prevention program to establish standards of care for evaluating children at risk of lead poisoning and to screen children found to be at risk
- [California Department of Health Services](#) administers the fee

## **Colorado**

Sales Tax

Rate: N/A

Statutory or Regulatory Basis: N/A

### Exemption, Credit or Refund:

- No sales tax on fuel where motor fuel tax is paid (“An exemption from sales tax is granted on sales which are subject to tax under the motor fuel tax statute. This exemption applies

even though such motor fuel tax is refundable or has in fact been refunded. [Colo. Reg. § 39-26-715.1\(a\)\(I\)](#)

- United States Government and National Guard are exempt (“There shall be exempt from taxation under the provisions of this part 1 the following: All sales to the United States government and to the state of Colorado, its departments and institutions, and the political subdivisions thereof in their governmental capacities only”) [Colo. Rev. Stat. § 39-26-715](#); [Colo. Reg. § 39-26-704.1](#)

### Other Information:

- [Link to Colo. Rev. Stat.](#)
- Fleet Card: Since retail price includes fuel taxes, sales tax is not included in retail price so no need for credit or refund
- Even though U.S. Government is exempt from fuel taxes, since it is also exempt from sales tax, retail outlet should not charge sales tax

### **Motor Fuel (Excise) Tax, Colorado**

Fuel Tax Division (303) 205-5602 & (303) 205-5678

Gasohol (Minimum blend, by volume 10% alcohol derived from agricultural commodities or forest products and gasoline) E85

Rate: \$0.22/gallon

Statutory or Regulatory Basis: [Colo. Rev. Stat. § 39-27-102](#)

### Exemption, Credit or Refund:

- DoD, Federal Civilian activities and National Guard are exempt; [Colo. Rev. Stat. § 39-27-102\(1\)\(b\)](#) (Sales “to the United States, or any of its agencies” to operate a machine or vehicle owned or operated by the United States or any of its agencies)
  - Base Exchanges are treated as United States agencies when fuel is for their own use
- Export: Licensed distributor notifies state of export when it files return and exported fuel is backed out of tax owed

### Other Information:

- [Link to Colo. Rev. Stat.](#)
- [Tax Refunds for Exempt Use of Fuel](#)



- Government Agencies MUST have a valid Fuel Tax Exemption Certificate to purchase non-retail gasoline or special fuel without payment of Colorado fuel tax. This requires filing an [Application for an Exemption Certificate](#).
- Governmental entity must apply for a refund permit and account by completing a "Gasoline/Special Fuel Tax Refund Permit Application" for retail purchases([DR 7189](#))
- Fleet Card: See above
- Tax Imposition: *Tax imposed on* gasoline sold, offered for sale, or used in the state; collected by distributors, etc.

### **Aviation Gasoline (Excise) Tax, Colorado**

Gasoline used as fuel for the propulsion of non-turbo propeller on non-jet engine aircraft

Rate: \$0.06/gallon

Statutory or Regulatory Basis: [Colo. Rev. Stat. § 39-27-102](#)

#### Exemption, Credit or Refund:

- DoD, Federal Civilian activities and National Guard are exempt [Colo. Rev. Stat. § 39-27-102\(b\)](#) (Sales “to the United States, or any of its agencies” to operate a machine or vehicle owned or operated by the United States or any of its agencies)
- Export: Licensed distributor notifies state of export when it files return and exported fuel is backed out of tax owed

#### Other Information:

- [Link to Colo. Rev. Stat.](#)
- [Tax Refunds for Exempt Use of Fuel](#)
- Government Agencies MUST have a valid Fuel Tax Exemption Certificate to purchase non-retail gasoline or special fuel without payment of Colorado fuel tax. This requires filing an [Application for an Exemption Certificate](#).
- Governmental entity must apply for a refund permit and account by completing a "Gasoline/Special Fuel Tax Refund Permit Application" for retail purchases([DR 7189](#))
- Fleet Card: See above
- Tax Imposition: *Tax imposed on* gasoline sold, offered for sale, or used in the state; collected by distributors, etc.

### **Aviation Jet Fuel (Excise) Tax, Colorado**

Includes kerosene based fuels (JP-5, JP-8,Jet A)and naphtha-based fuels (JP-4, Jet B, Jet 50)

Rate: \$0.04/gallon

Statutory or Regulatory Basis: [Colo. Rev. Stat. § 39-27-102](#)

Exemption, Credit or Refund:

- DoD, Federal Civilian activities and National Guard are exempt [Colo. Rev. Stat. § 39-27-102\(b\)](#) (Sales “to the United States, or any of its agencies” to operate a machine or vehicle owned or operated by the United States or any of its agencies)

Other Information:

- [Link to Colo. Rev. Stat.](#)
- [Tax Refunds for Exempt Use of Fuel](#)
- Government Agencies MUST have a valid Fuel Tax Exemption Certificate to purchase non-retail gasoline or special fuel without payment of Colorado fuel tax. This requires filing an [Application for an Exemption Certificate](#).
- Governmental entity must apply for a refund permit and account by completing a "Gasoline/Special Fuel Tax Refund Permit Application" for retail purchases([DR 7189](#))
- Fleet Card: See above
- Tax Imposition: *Tax imposed on* gasoline sold, offered for sale, or used in the state; collected by distributors, etc.
- Fixed Based Operators (FBOs) at airports may request a fuel tax refund for fuel sold to US government agencies, when the tax is not paid by the government agency (US Air Force or military aircraft). The FBO must comply with the fuel tax refund regulations and processing procedures. [See Excise 7](#)
- Jet fuel is fuel for the propulsion of turbo-propeller or jet engine aircraft and applies to products, including kerosene, specially prepared, sold, and used in any other aircraft
- Tax Imposition: *Tax imposed on* gasoline sold, offered for sale, or used in the state; collected by distributors, etc.

### **Environmental Response Surcharge**

Fee does not apply to aircraft fuel

Rate: \$0.0125/gallon or \$100 per tank truck load (8,000 gallons)

Statutory or Regulatory Basis: [Colorado Rev. Stat. § 8-20-206.5](#)

Exemption, Credit or Refund:

- United States Government (including National Guard) is not exempt
- Export: Refund available to Government for fee paid when fuel is subsequently exported (Use Form DR 0137)

Other Information:

- [Link to Colo. Rev. Stat.](#)
- [Environmental Response Surcharge Information Paper](#)
- Fee applies to gasoline, blended gasoline, gasoline sold for gasohol production, gasohol, diesel and special fuels, and special fuel mixes with alcohol
- Tax Imposition: Fee imposed on manufacturers of fuel products who manufacture products for sale within Colorado or who ship fuel products from any point outside of Colorado to a distributor within Colorado and every distributor who ships fuel products from any point outside of Colorado to a point within Colorado; collected with fuel taxes

## Connecticut

Sales Tax

Rate: N/A

Statutory or Regulatory Basis: N/A

Exemption, Credit or Refund Status:

- No sales tax on fuel “(Taxes imposed by this chapter shall not apply to the gross receipts from the sale ... in this state with respect to the following items: Sales of and the storage, use or other consumption in this state of motor vehicle fuel (A) for use in any motor vehicle licensed or required to be licensed to operate upon the public highways of this state, whether or not the tax imposed under chapter 221 has been paid on such fuel, or (B) for any other use, if the tax imposed under chapter 221 has been paid on such fuel and has not been refunded under the provisions of chapter 221”) [Conn. Gen. Stat. § 12-412](#)
- United States Government is exempt from sales taxes (“Taxes imposed by this chapter shall not apply to the gross receipts from the sale of and the storage, use or other consumption in this state with respect to the following items: Sales of tangible personal property or services to the United States, the state of Connecticut or any of the political subdivisions thereof, or its or their respective agencies”) [Conn. Gen. Stat. § 12-412](#)
- **BUT, there is a petroleum products gross earnings tax. See below**

Other Information:

- [Connecticut General Statutes](#)
- Fleet Card: Since retail price includes fuel taxes, sales tax is not included in retail price so no need for credit or refund
  - Even though U.S. Government is exempt from fuel taxes, since it is also exempt from sales tax, retail outlet should not charge sales tax

## **Motor Fuel (Excise) Tax, Connecticut**

Main Number: (860) 297-5926 or (860) 541-3243

Rate: \$0.25/gallon

Statutory or Regulatory Basis: [Conn. Gen. Stat. § 12-458](#)

### Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt Conn. Gen. Stat. § 12-458 (Fuel “sold to the United States” is exempt)
  - Base Exchanges are treated as part of United States when fuel is for their own use
- Export: Fuel transferred from storage within the state to some point outside the state is exempt Conn. Gen. Stat. § 12-458
  - Distributors report export on Motor Fuel Tax Return ([Form O-MF1](#))

### Other Information:

- [Link to Connecticut General Statutes-Motor Fuels Tax](#)
- Fleet Card: Refunds available through oil companies/distributors (they take credit on returns filed with state)
- Tax Imposition: Tax is imposed on distributor for the account of the purchaser or consumer on each gallon of fuel sold or used in the state

## **Gasohol (Excise) Tax, Connecticut E85**

Rate: \$0.25/gallon

Statutory or Regulatory Basis: [Conn. Gen. Stat. § 12-458](#)

### Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt Conn. Gen. Stat. § 12-458 (Fuel “sold to the United States” is exempt)
  - Base Exchanges are treated as part of United States when fuel is for their own use
- Export: Fuel transferred from storage within the state to some point outside the state is exempt Conn. Gen. Stat. § 12-458
  - Distributors report export on Motor Fuel Tax Return ([Form O-MF1](#))

### Other Information:

- [Link to Connecticut General Statutes-Motor Fuels Tax](#)
- Fleet Card: Refunds available through oil companies/distributors (they take credit on returns filed with state)
- Tax Imposition: Tax is imposed on distributor for the account of the purchaser or consumer on each gallon of fuel sold or used in the state

### **Diesel Fuel (Excise) Tax, Connecticut B20 (Biodiesel)**

Rate: \$0.50/gallon

Statutory or Regulatory Basis: [Conn. Gen. Stat. § 12-458](#)

### Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt Conn. Gen. Stat. § 12-458 (Fuel “sold to the United States” is exempt)
  - Base Exchanges are treated as part of United States when fuel is for their own use
- Export: Fuel transferred from storage within the state to some point outside the state is exempt Conn. Gen. Stat. § 12-458
  - Distributors report export on Motor Fuel Tax Return ([Form O-MF1](#))

### Other Information:

- [Link to Connecticut General Statutes-Motor Fuels Tax](#)
- Fleet Card: Refunds available through oil companies/distributors (they take credit on returns filed with state)
- Tax Imposition: Tax is imposed on distributor for the account of the purchaser or consumer on each gallon of fuel sold or used in the state

### **Petroleum Products Gross Earnings Tax, Connecticut**

Rate: 8.1% (Tax applies to the first sale\* of all fuel in CT, except Nos. 1 and 2 Heating bunker fuels, and diesel fuel)

\*First sale of petroleum products within the state means the initial sale of a petroleum product delivered to a location in this state. Calculation of tax is basically everything on invoice but state and federal excise tax

Statutory or Regulatory Basis: [Conn. Gen. Stat. § 12-587](#)

### Exemption, Credit or Refund Status:

- United States Government is not exempt (tax applies to distributor)
- The following products are exempt from the tax: ASTM Spec for Heating Oil D396-69, commonly known as Number 2 heating oil, to be used for heating purposes; Kerosene, commonly known as Number 1 oil, to be used for heating.
- Export: “Gross earnings derived from the first sale of the following petroleum products within this state shall be exempt from tax: (A) Any petroleum products sold for exportation from this state for sale or use outside this state”
- “Use for heating” involves the raising of the temperature, and the making warm or hot, of space or tangible personal property. It includes heating interior building space and heating manufacturing materials [Ruling 92-6](#) It generally would not include use of No. 1 or No. 2 diesel in generators (because the fuel is being used to run the generator, not heat something)
- [Exemption for Commercial Heating Oil Containing Certain Alternative Fuels](#): Gross earnings derived from the first sale of a commercial heating oil blend containing not less than 10% alternative fuels derived from agricultural produce, food waste, waste vegetable oil, or municipal solid waste, including, but not limited to biodiesel or low sulfur dyed diesel fuel, are exempt from tax. Taxpayers may only claim this exemption for a heating oil blend when such blend is used for commercial heating. This exemption may not be claimed for an oil blend used for any other purpose.

### Other Information:

- Statute says rate is 8.1% but because “gross earnings” definition includes the tax in the definition of earnings, the effective rate is higher. Calculation is tax rate divided by 1 minus tax rate.
- Tax applies to LS#1 and LS#2 – product must be called heating oil to be an exempt product
- [CERT-116 \(Exempt Petroleum Products Certificate\)](#) (for heating oils and bunker fuels)
- [Link to Chapter 227- Sale of Petroleum Products Gross Earnings Tax](#)
- Tax Imposition: Tax on gross earnings of companies engaged in the refining or distribution, or both, of petroleum products and which distribute products in the state; collected at time of first sale

### **Gross Earnings Tax, Connecticut (On natural gas suppliers)**

Rate: 5% of supplier’s gross earnings

Statutory or Regulatory Basis: [Conn. Gen. Stat. § 12-565](#)

### Exemption, Credit or Refund Status:

- United States Government is not exempt
- Export: No exemption

### Other Information:

- Statute says rate is 5% but because “gross earnings” definition includes the tax in the definition of earnings, the effective rate is 5.263%
- [Link to Chapter 212-Utilities Company Tax](#)
- Tax Imposition: Tax is imposed on natural gas supplier’s gross earnings from manufacturing, selling or distributing gas

### **NORA Fee on #1 and #2 Dyed Diesel, Connecticut**

Rate: \$0.002/gallon

Statutory or Regulatory Basis: [42 U.S.C. § 6201](#)

### Exemption, Credit or Refund Status:

- DoD is exempt (including the National Guard)
- **The Coast Guard is exempt**
- Federal Civilian agencies are not exempt

### Other Information:

- [National Oil heat Research Alliance](#)
- [Exemption for military](#)
- The NORA fee covers all of the #1 and #2 dyed products. Generally, #1 can be classified or named diesel, kerosene or fuel oil. #2 can be classified or named diesel or fuel oil, distillate, etc.
- Product that is less than 500 ppm sulfur, dyed, and is labeled diesel is exempt. If the product is less than 500 ppm, is dyed, but is labeled heating oil, the fee attaches.
- Additionally, this is a use fee, so it only attaches if the product is used for heating.

## Delaware

Sales Tax

Rate: N/A

Statutory or Regulatory Basis: N/A

Exemption, Credit or Refund Status: Delaware does not have a state or local sales tax

Other Information: N/A

## **Motor Fuel (Excise) Tax, Delaware Gasohol E85 Aviation Gasoline**

(302) 744-2715

(302) 744-2710

Rate: \$0.23/gallon

Statutory or Regulatory Basis: [Del. Code, tit. 30, § 5110](#)

Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt [Del. Code, tit. 30, § 5111](#) (Tax does not apply to “fuel sold and delivered to and used by the United States or any of the governmental agencies thereof”)
  - Must be Government plated vehicle
  - Base Exchanges are treated as part of United States when fuel is for their own use (Plating of vehicle determines exemption-must be Government plated)
- Export: Licensed distributor purchases fuel tax free and reports export on report filed with state

Other Information:

- [Link to Del. Code](#)
- [Motor Fuel Tax Administration](#)
- Fleet Card: Exempting at pump; retail station gets tax back from distributor, who takes credit on monthly report filed with state
- Tax Imposition: Tax imposed on all gasoline sold or used in state; collected by distributors
- **Refunds (Aviation Gasoline):** FBO gets tax back from distributor, who takes credit on monthly report filed with state

## **Diesel Fuel (Excise) Tax, Delaware B20 (Biodiesel)**

Rate: \$0.22/gallon



Statutory or Regulatory Basis: [Del. Code, tit. 30, § 5132](#)

Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt [Del. Code, tit. 30, § 5132](#) (Tax does not apply to “fuel sold and delivered to and used by the United States or any of the governmental agencies thereof”)
  - Must be Government plated vehicle
  - Base Exchanges are treated as part of United States when fuel is for their own use (Plating of vehicle determines exemption-must be Government plated)
- Export: Licensed distributor purchases fuel tax free and reports export on report filed with state

Other Information:

- [Link to Del. Code](#)
- Fleet Card: Exempting at pump; retail station gets tax back from distributor, who takes credit on monthly report filed with state
- Tax Imposition: Tax imposed on all gasoline sold or used in state; collected by distributors

**Jet Fuel, Delaware**

Rate: No Tax

**Hazardous Substance Tax, Delaware**

Rate: 1.0429%

Statutory or Regulatory Basis: [Del. Code, tit. 7, § 9114](#)

Exemption, Credit or Refund Status:

- United States Government (including National Guard) is not exempt
  - There is no exemption for sales to the US government. Delaware law specifies that sales to the U.S. government are deemed to be sales at wholesale, which are subject to wholesaler gross receipts taxes, including the hazardous substance cleanup tax
  - **HOWEVER, IF THE FUEL IS USED TO HEAT AMBIENT SPACE and the government provides a letter or document that they are using it in such manner then no Hazardous Substance Cleanup tax**

- Export: If fuel is exported from state, tax does not apply; seller completes and maintains Form 373, Wholesale Exemption Certificate

#### Other Information:

- [Link to Del. Code](#)
- Tax Imposition: Tax imposed on wholesaler or importer on all taxable gross receipts derived from the sale of petroleum or petroleum products; wholesaler or importer may list, as a separate line item on an invoice, the amount of the fees due

#### **NORA Fee on #1 and #2 Dyed Diesel, Delaware**

Rate: \$0.002/gallon

Statutory or Regulatory Basis: [42 U.S.C. § 6201](#)

#### Exemption, Credit or Refund Status:

- DoD is exempt (including the National Guard)
- **The Coast Guard is exempt**
- Federal Civilian agencies are not exempt

#### Other Information:

- [National Oil Heat Research Alliance](#)
- [Exemption for military](#)
- The NORA fee covers all of the #1 and #2 dyed products. Generally, #1 can be classified or named diesel, kerosene or fuel oil. #2 can be classified or named diesel or fuel oil, distillate, etc.
- Product that is less than 500 ppm sulfur, dyed, and is labeled diesel is exempt. If the product is less than 500 ppm, is dyed, but is labeled heating oil, the fee attaches.
- Additionally, this is a use fee, so it only attaches if the product is used for heating.

## **District of Columbia**

Sales Tax

[DC Code](#)

Rate: N/A

Statutory or Regulatory Basis:

Exemption, Credit or Refund Status:

- Sales tax does not apply to fuel when motor fuel tax applies (“Gross receipts from the following sales shall be exempt from the tax imposed by this chapter: Sales of motor-vehicle fuels upon the sale of which a tax is imposed by Chapter 23 of this title, as amended or as may be hereafter amended”) [D.C. Code Ann. § 47-2005](#)
- United States Government is exempt from sales taxes (“Gross receipts from the following sales shall be exempt from the tax imposed by this chapter: Sales to the United States or the District or any instrumentality thereof except sales to national banks and federal savings and loan associations”) [D.C. Code Ann. § 47-2005](#)

### Other Information:

- Fleet Card: Since retail price includes fuel taxes, sales tax is not included in retail price so no need for credit or refund
  - Even though U.S. Government is exempt from fuel taxes, since it is also exempt from sales tax, retail outlet should not charge sales tax

### **Motor Fuel (Excise) Tax, District of Columbia Gasohol E85**

Office of Tax and Revenue (202) 727-4829; (202) 442-6592

Rate: \$0.24/gallon The District shall levy and collect a tax on motor fuels equal to 8.0% of the wholesale price of a gallon of regular unleaded gasoline for the applicable base period, excluding federal and state taxes, sold or otherwise disposed by an importer or by a user, or used for commercial purposes.

Statutory or Regulatory Basis: [D.C. Code Ann. § 47-2301](#)

### Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt [D.C. Mun. Regs. tit. 9, § 9-807.1](#) (“Sales of motor fuel to the United States government and its agencies shall not be subject to the tax”)
  - Base Exchanges: unclear, but should be exempt if going into Government plated vehicles
- Export: Licensed motor carrier presents license at terminal and can get fuel tax free; responsible for charging applicable jurisdiction’s tax where product is delivered

### Other Information:

- Tax applies to “motor vehicle fuels” which include “gasoline, diesel fuel, and other volatile and flammable liquid fuels produced or compounded for the purpose of operating or propelling internal combustion engines. It also includes benzol, benzene, naphtha, kerosene, heating oils, all liquefied petroleum gases, and all combustible gases and liquids suitable for the generation of power for propulsion of motor vehicles when

advertised, offered for sale, sold for use, or used, alone, or blended or compounded with other products, for the purpose of operating or propelling internal combustion engines"

- Fleet Card: Refunds available through oil companies/retailers (they take credit with DC government)
- Tax Imposition: Tax is imposed on motor vehicle fuels within the District of Columbia, sold or otherwise disposed of by an importer or by a user, or used for commercial purposes

### **Diesel Fuel (Excise) Tax, District of Columbia B20 (Biodiesel)**

Rate: \$0.24/gallon The District shall levy and collect a tax on motor fuels equal to 8.0% of the wholesale price of a gallon of regular unleaded gasoline for the applicable base period, excluding federal and state taxes, sold or otherwise disposed of by an importer or by a user, or used for commercial purposes.

Statutory or Regulatory Basis: [D.C. Code Ann. § 47-2301](#)

#### Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt [D.C. Mun. Regs. tit. 9, § 9-807.1](#) ("Sales of motor fuel to the United States government and its agencies shall not be subject to the tax")
  - Base Exchanges: unclear, but should be exempt if going into Government plated vehicles
- Export: Licensed motor carrier presents license at terminal and can get fuel tax free; responsible for charging applicable jurisdiction's tax where product is delivered

#### Other Information:

- "Motor vehicle fuels" include "gasoline, diesel fuel, and other volatile and flammable liquid fuels produced or compounded for the purpose of operating or propelling internal combustion engines. It also includes benzol, benzene, naphtha, kerosene, heating oils, all liquefied petroleum gases, and all combustible gases and liquids suitable for the generation of power for propulsion of motor vehicles when advertised, offered for sale, sold for use, or used, alone, or blended or compounded with other products, for the purpose of operating or propelling internal combustion engines."
- Fleet Card: Refunds available through oil companies/retailers (they take credit with DC government)

- Tax Imposition: Tax is imposed on motor vehicle fuels within the District of Columbia, sold or otherwise disposed of by an importer or by a user, or used for commercial purposes

### **Jet Fuel, District of Columbia**

Rate: No Tax

### **Heating Oil, District of Columbia**

Rate: \$0.24/gallon

Statutory or Regulatory Basis: [D.C. Code Ann. § 47-2501](#)

#### Exemption, Credit or Refund Status:

- Sales to United States Government are not exempt
- Export: Licensed motor carrier presents resale for heating oil exemption certificate and can obtain fuel tax-free

#### Other Information:

- Tax Imposition: Tax is imposed on the basis of an affidavit of the total amount of heating oil delivered that is supplied by the person delivering heating oil to an end-user in the District

### **Natural Gas, District of Columbia**

Rate: \$1.92 per therm. This rate includes the following: Customer Charge; Distribution Service Charge; PGC; Rights of Way Fee; Sustainable Energy Trust Fund; Energy Assistance Trust Fund; Accelerated Pipeline Replacement Plan Charges; Residential Essential Services; and Delivery Tax.

Statutory or Regulatory Basis: [D.C. Code Ann. § 47-2501](#)

#### Exemption, Credit or Refund Status:

- Sales to United States Government are not exempt
- Export: Licensed motor carrier presents resale for heating oil exemption certificate and can obtain fuel tax-free

#### Other Information:

- Tax Imposition: Tax is imposed on the basis of an affidavit of the total amount of natural gas delivered that is supplied by the person delivering natural gas oil to an end-user in the District

### **NORA Fee on #1 and #2 Dyed Diesel, District of Columbia**

Rate: \$0.002/gallon

Statutory or Regulatory Basis: [42 U.S.C. § 6201](#)

#### Exemption, Credit or Refund Status:

- DoD is exempt (including the National Guard)
- **The Coast Guard is exempt**
- Federal Civilian agencies are not exempt

#### Other Information:

- [National Oil heat Research Alliance](#)
- [Exemption for military](#)
- The NORA fee covers all of the #1 and #2 dyed products. Generally, #1 can be classified or named diesel, kerosene or fuel oil. #2 can be classified or named diesel or fuel oil, distillate, etc.
- Product that is less than 500 ppm sulfur, dyed, and is labeled diesel is exempt. If the product is less than 500 ppm, is dyed, but is labeled heating oil, the fee attaches.
- Additionally, this is a use fee, so it only attaches if the product is used for heating.

## **Florida**

Sales Tax

Rate: N/A

Statutory or Regulatory Basis: N/A

#### Exemption, Credit or Refund Status:

- Sales taxes do not apply to fuel (other than within state fuel tax rate; see below)
- United States Government is exempt from sales taxes  
(“There are also exempt from the tax imposed by this chapter sales made to the United States Government, a state, or any county, municipality, or political subdivision of a state when payment is made directly to the dealer by the governmental entity”) Fla. Stat. § 212.08(6)

## Other Information:

- [Link to Florida Statutes](#)
- [County Rates for 2020](#)

### **Motor Fuel (Excise) Tax, Florida Gasohol E85**

Department of Revenue (850) 488-6800 or (850) 922-4726

Rate: \$0.183/gallon state fuel tax + Local option tax (see [County Rates for 2020](#))

Statutory or Regulatory Basis: [Fla. Stat. § 206.41](#) State Tax is comprised of: Constitutional fuel tax imposed by § 206.41(1)(a); County fuel tax imposed by § 206.41(1)(b); Municipal fuel tax imposed by § 206.41(1)(c); Fuel sales tax imposed by 206.41(1)(g) + SCETS imposed by § 206.41(1)(f) and 206.87(1)(d) + Other Fuel Taxes/Fees is Coastal Protection Tax, Water Quality Tax, Inland Protection Tax and Agricultural Inspection Fee + Ninth-cent tax imposed by § 206.41(1)(d) + First Local Option and Additional Local Option imposed by § 206.41(1)(e)

### Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt (if sold in bulk lots of not less than 500 gallons) [Fla. Stat. § 206.62](#) (Every terminal supplier, importer or wholesaler of motor fuels “shall be exempt from the payment of all excise taxes upon motor fuels sold by such person in the state to the United States or its departments or agencies when the motor fuel is sold and delivered by the terminal supplier or importer in bulk lots of not less than 500 gallons in each delivery to and for the exclusive use by the United States or its departments or agencies”)
  - Base Exchanges are treated as part of United States when fuel is for their own use
  - Contractor uses its invoice as evidence to report exempt sale to state
- If less than 500 gallons and tax applies, invoice separately
- Export:
  - A licensed exporter is authorized to take a credit on its monthly fuel tax return or apply for a refund of all state fuel tax and local option fuel tax paid on fuel exported from the state. To establish the right to refund, an exporter must provide a copy of the return filed in the destination state showing the import of all fuels claimed for refund [Fl. Stat. § 206.051](#)
  - A licensed exporter may purchase from a terminal supplier at a terminal taxable motor fuels for export without paying the tax imposed under the following circumstances: (a) the exporter has designated to the terminal supplier the destination for delivery of the fuel to a location outside the

state; (b) the exporter is licensed in the state of destination and has supplied the terminal supplier with that license number; (c) the exporter has not been barred from making tax-free exports by the department; and (d) the terminal supplier collects and remits to the state of destination all taxes imposed on said fuel by the destination state [Fl. Stat. § 206.052](#)

### Other Information:

- [2020 Fuel Tax Rates](#)
- In addition to the 18.3 cents per gallon state fuel taxes collected at the loading rack, terminal suppliers must collect a minimum local option fuel tax of 13.8 cents per gallon and an inspection fee of .125 cents per gallon on each gallon of motor fuel sold to licensed wholesalers. Total fuel taxes collected by terminal suppliers on sales of motor fuel to licensed wholesalers is 32.025 cents per gallon.
- Rates adjusted annually
- [Florida Tax Information Publications \(TIPs\)](#)
- [Link to Florida Statutes](#)
- Tax Imposition: Imposed on motor fuel; generally at time of removal
- Fleet Card: Although law says Government only exempt for quantities over 500 gallons, Florida is refunding taxes paid at retail pumps
- [Ninth-Cent, Local Option, Additional Local Option and State Comprehensive Enhanced Transportation System Tax \(SCETS\) Motor Fuel Tax Rates for 2020](#)

### **Diesel Fuel (Excise) Tax, Florida B20 (Biodiesel)**

Rate: \$0.332/gallon is the total state and county rates on diesel fuel

Statutory or Regulatory Basis: [Fl. Stat. § 206.87](#)

### Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt (if sold in bulk lots of not less than 500 gallons) [Fla. Stat. § 206.8745](#) (“The provisions of subsection (1) do not apply to sales of undyed, tax-paid diesel fuel to the United States or its departments or agencies in bulk lots of not less than 500 gallons in each delivery. Such sales shall be made tax-free and the seller, if a registered ultimate vendor, shall be entitled to file a refund of such taxes or apply for a credit on its monthly return as authorized by law”)
  - Base Exchanges are treated as part of United States when fuel is for their own use
  - Contractor uses its as evidence to report exempt sale to state
- If less than 500 gallons, tax applies



- Export: Diesel fuel which, pursuant to the contract of sale, is required to be shipped and is shipped to a point outside of this state by a supplier by means of any of the following is exempt: facilities operated by the supplier; delivery by the supplier to a carrier, customs broker, or forwarding agent, whether hired by the purchaser or not, for shipment to such out-of-state point; delivery by the supplier to any vessel clearing from a port of this state for a port outside of this state and actually exported from this state in the vessel
  - Diesel fuel which is destined for delivery to a location outside of this state on which the diesel fuel registrant is required to collect the taxes of the destination state pursuant to an agreement with the state of destination [Fl. Stat. § 206.874](#)

#### Other Information:

- Rates adjusted annually
- [Link to Florida Statutes](#)
- Tax Imposition: Imposed on diesel fuel; generally at time of removal
- Fleet Card: Although law says Government only exempt for quantities over 500 gallons, Florida is refunding taxes paid at retail pumps
- Suppliers can file for refund or credit [Fla. Stat. § 206.8745](#)

### **Jet Fuel (Excise) Tax, Florida**

Includes kerosene based fuels (JP-5, JP-8, Jet A) and naphtha-based fuels (JP-4, Jet B, Jet 50) Aviation Gasoline Tax

Rate: \$0.427/gallon

Statutory or Regulatory Basis: [Fla. Stat. § 206.9825](#)

#### Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt [Fla. Stat. § 206.9875](#) (“Aviation fuel purchased by the United States or any department or agency of the United States is exempt from the tax imposed by this part when used in governmental aircraft. Any dealer of aviation fuel is entitled to a refund of any tax he or she has paid upon any aviation fuel purchased under such exemption”) Sales of Aviation Fuel to the United States Government. The sale by terminal suppliers and wholesalers of aviation fuel or undyed kerosene in quantities of 500 gallons or more per delivery to the United States Government, its departments, or its agencies is exempt from tax. [Fl. Admin. Code Ann. r. 12B-5.300](#)
- Export: Terminal suppliers of aviation fuel or undyed kerosene may sell aviation fuel or undyed kerosene to exporters; sell aviation fuel or undyed kerosene to licensed

exporters for removal from Florida; export aviation fuel or undyed kerosene directly from the terminal, without tax

**Other Information:**

- [Link to Florida Statutes](#)
- "Aviation fuel" means fuel for use in aircraft and includes aviation gasoline and aviation turbine fuels and kerosene"
- Tax Imposition: Imposed upon every gallon of aviation fuel sold in the state, or brought into the state for use; collected by aviation fuel dealer

**Gross Receipts Tax on Utility Services (electricity and natural gas), Florida**

Rate: 2.5% of gross receipts

Statutory or Regulatory Basis: [Fla. Stat. § 203.1](#)

**Exemption, Credit or Refund Status:**

- DoD, Federal Civilian activities and National Guard are not exempt
- Export: No exemption

**Other Information:**

- Tax Imposition: Tax is imposed on gross receipts of seller on sales of natural gas and electricity
- [Link to Florida Statutes](#)

**Petroleum Inspection Fee, Florida**

[Department of Agriculture](#) (850) 414-6001

Rate: \$0.00125/gallon

Statutory or Regulatory Basis: [Fla. Stat. § 206.41](#)

**Exemption, Credit or Refund Status:**

- DoD, Federal Civilian activities and National Guard are exempt
  - United States Government exempt from motor fuel tax if sold in bulk lots of not less than 500 gallons under [Fla. Stat. § 206.8745](#)
  - Base Exchanges are treated as part of United States when fuel is for their own use

- Export: No inspection fee charged on petroleum fuels unloaded in any of the Florida ports for shipment into other states

#### Other Information:

- Tax Imposition: Tax is imposed to defray the expenses incident to inspecting, testing, and analyzing petroleum fuels
- Fee is imposed on gasoline, kerosene (except when used as aviation turbine fuel), diesel and fuel oil for sale or use in the state
- Fee is collected from distributors, etc.

### **Inland Protection (Excise) Tax, Florida**

Frequently combined with Water Quality Tax and Coastal Protection Tax and called "Pollutant Taxes"

Rate: \$0.01904/gallon & \$0.80/barrel

Statutory or Regulatory Basis: [Fla. Stat. § 206.9935](#)

#### Exemption, Credit or Refund Status:

- United States Government (including National Guard) is not exempt
- Export: Petroleum products exported from the first storage facility where they are held in this state, or bunkered into marine vessels engaged in interstate or foreign commerce by the licensed terminal supplier, importer, wholesaler, or producer who first imported them, are exempt from the tax imposed for inland protection and water quality [Fla. Stat. § 206.9941](#)

#### Other Information:

- [Pollutant Tax Rates](#)
- Rates are in effect as of January 1, 2000. Rates can change depending on the unobligated balance of the trust funds
- Tax applies to the following fuels: aviation gasoline and gas blending components; naphtha-type jet fuel; kerosene-type jet fuel; kerosene; distillate fuel oil; residual fuel oil; naphtha of less than 400 degrees F for petroleum feed; special naphthas; road oil; still gas; unfinished oils; motor gas blending components (e.g., ethanol when used for blending); waste oils [Fl. Admin. Code Ann. r. 12B-5.400](#)
- [Link to Florida Statutes](#)
- Tax Imposition: Tax imposed on licensees when product is first sold or first removed from storage

## Water Quality (Excise) Tax, Florida

Frequently combined with Water Quality Tax and Coastal Protection Tax and called "Pollutant Taxes"

### Rate:

- \$0.025/gallon of Motor Oil and Other Lubricants
- \$0.059/gallon of Solvents
- \$0.00119/gallon & \$0.05/barrel of Petroleum Products, Chlorine, and Pesticides
- \$5.00/gallon of Perchloroethylene
- \$0.00048/gallon & \$0.02/barrel of Ammonia

Statutory or Regulatory Basis: [Fla. Stat. § 206.9935](#)

### Exemption, Credit or Refund Status:

- United States Government (including National Guard) is not exempt
- Export: Petroleum products exported from the first storage facility where they are held in this state, or bunkered into marine vessels engaged in interstate or foreign commerce by the licensed terminal supplier, importer, wholesaler, or producer who first imported them, are exempt from the tax imposed for inland protection and water quality [Fla. Stat. § 206.9941](#)

### Other Information:

- Tax applies to the following fuels: aviation gasoline and gas blending components; naphtha-type jet fuel; kerosene-type jet fuel; kerosene; distillate fuel oil; residual fuel oil; naphtha of less than 400 degrees F for petroleum feed; special naphthas; road oil; still gas; unfinished oils; motor gas blending components (e.g., ethanol when used for blending); waste oils [Fl. Admin. Code Ann. r. 12B-5.400](#)
- [Link to Florida Statutes](#)
- Tax Imposition: Tax imposed on licensees when product is first sold or first removed from storage

## Coastal Protection (Excise) Tax, Florida

Frequently combined with Water Quality Tax and Coastal Protection Tax and called "Pollutant Taxes"

Rate: 0.00048/gallon & \$0.02/barrel

Statutory or Regulatory Basis: [Fla. Stat. § 206.9935](#)

### Exemption, Credit or Refund Status:

- United States Government (including National Guard) is not exempt
- No export exemption

### Other Information:

- [Pollutant Tax Rates](#)
- Rates are in effect as of January 1, 2000. Rates can change depending on the unobligated balance of the trust funds
- Tax applies to the following fuels: aviation gasoline and gas blending components; naphtha-type jet fuel; kerosene-type jet fuel; kerosene; distillate fuel oil; residual fuel oil; naphtha of less than 400 degrees F for petroleum feed; special naphthas; road oil; still gas; unfinished oils; motor gas blending components (e.g., ethanol when used for blending); waste oils [Fl. Admin. Code Ann. r. 12B-5.400](#)
- [Link to Florida Statutes](#)
- Tax Imposition: Tax imposed on licensees when product is first sold or first removed from storage

## [Georgia](#)

Rate: Prepaid local tax is computed by multiplying the jurisdictions tax rate on sales of motor fuel for highway use, listed below, by the average retail sales price for the applicable type of motor fuel by the number of gallons sold/used.

- 4.5%: DeKalb County (In Atlanta) & Fulton County (In Atlanta)
- 4%: Clayton County & DeKalb County (Not Atlanta)
- 2%: In the Following Counties-Burke; Cherokee; Cobb County; Gwinnett; Johnson; Ware; and Whitfield
- 3% for the rest of the state

Statutory or Regulatory Basis: Motor Fuel Sales and Use Tax [Ga. Code § 48-8-3.1](#)

### Exemption, Credit or Refund Status:

- U.S. Government and National Guard are exempt from the 1% sales tax on motor fuel.
- National Guard is NOT exempt from the 3% Second Motor Fuel Excise Tax (“The sales and use taxes levied or imposed by this article shall not apply to: (1) Sales to the United States government, this state, ... or any bona fide department of such governments when paid for directly to the seller by warrant or appropriated government funds”) [Ga. Code § 48-8-3](#) (this is the sales tax exemption) See [Ga. Code § 48-9-3](#) (no National Guard exemption for the Second Motor Fuel Excise Tax)

### Other Information:

- [Prepaid State Tax Rate on Motor Fuels, Effective July 1, 2020](#)
- Fleet Card: Refunds should be available through oil companies/retailers (they take credit with state on return)
- See [Sales and Use Tax Report, Exemption/ Deduction Worksheet](#)
- [Sales Tax Rates by County](#)
- The Prepaid State Tax Rates must be collected by the licensed distributor on all sales of motor fuel sold to any purchaser not licensed as a Georgia distributor

### **Motor Fuel (Excise) Tax, Georgia Gasohol E85 Compresses Natural Gas (CNG)**

Motor Fuel Tax Division (404) 417-6712

Rate: \$0.279/gallon

Statutory or Regulatory Basis: [Ga. Code § 48-9-3](#)

#### Exemption, Credit or Refund Status:

- United States Government, DoD, and Federal Civilian activities are exempt [Ga. Code § 48-9-3](#) (No tax on licensed distributors on “sales of motor fuel to the United States for the exclusive use of the United States when the motor fuel is purchased and paid for by the United States”)
  - Base Exchanges are treated as part of United States when fuel is for their own use
- Export: No tax for sales by duly licensed distributors on sales of motor fuel to a licensed distributor for export [Ga. Code § 48-9-3](#)

### Other Information:

- [Link to Georgia Code](#)
- Fleet Card: Refunds available through oil companies/retailers (they take credit with state on return)
- Tax Imposition: Tax is imposed on distributors who sell or use motor fuel within the state; state intends that legal incidence of tax falls on distributor

### **Diesel Fuel (Excise) Tax, Georgia B20 (Biodiesel)**

Rate: \$0.313/gallon

Statutory or Regulatory Basis: [Ga. Code § 48-9-3](#)

### Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt [Ga. Code § 48-9-3](#) (No tax on licensed distributors on “sales of motor fuel to the United States for the exclusive use of the United States when the motor fuel is purchased and paid for by the United States”)
  - Base Exchanges are treated as part of United States when fuel is for their own use
- Export: No tax for sales by duly licensed distributors on sales of motor fuel to a licensed distributor for export [Ga. Code § 48-9-3](#)

### Other Information:

- [Link to Georgia Code](#)
- Fleet Card: Refunds available through oil companies/retailers (they take credit with state on return)
- Tax Imposition: Tax is imposed on distributors who sell or use motor fuel within the state; state intends that legal incidence of tax falls on distributor

### **Jet Fuel (Excise) Tax, Georgia**

Includes kerosene based fuels (JP-5, JP-8, Jet A) and naphtha-based fuels (JP-4, Jet B, Jet 50) Aviation Gasoline Tax

Rate: \$0.010/gallon

Statutory or Regulatory Basis: [Ga. Code § 48-9-3](#)

### Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt [Ga. Code § 48-9-3](#) (No tax on licensed distributors on “sales of motor fuel to the United States for the exclusive use of the United States when the motor fuel is purchased and paid for by the United States”)
- Export: No tax for sales by duly licensed distributors on sales of motor fuel to a licensed distributor for export [Ga. Code § 48-9-3](#)

### Other Information:

- [Link to Georgia Code](#)
- Tax Imposition: Tax is imposed on distributors who sell or use motor fuel within the state; state intends that legal incidence of tax falls on distributor
- Refunds: All resellers must have a distributor license to resell fuel. FBO would state in the tax report that it sold to the United States.

## **Underground Storage Tank Fee, Georgia**

Georgia Department of Natural Resources, Underground Storage Tanks 404-362-2687 or 404-675-6014

Rate: \$0.01/gallon

Statutory or Regulatory Basis: [Ga. Code § 12-13-10](#)

Exemption, Credit or Refund Status:

- United States Government is exempt when it operates the facility receiving/storing the fuel [Ga. Code § 12-13-10](#)
  - Base Exchanges are treated as part of United States (so long as military owns the land tank is located on
- Activity should file Form G.1, Notice of Election of Non-Participation in Georgia Underground Storage Tank Fund ("opt out")
- Export: Petroleum product which is subsequently exported from this state is exempt from the fee [Ga. Code § 12-13-10](#)

Other Information:

- [Link to Georgia Code](#)
- Tax applies to into- plane contracts since FBO is receiving and storing the fuel
- Tax Imposition: Potential claimant pays an environmental assurance fee on each gallon of petroleum products imported into the state

## **Hawaii**

Sales Tax

Rate: N/A

Statutory or Regulatory Basis: N/A

Exemption, Credit or Refund Status:

- There is no sales tax on fuel. However, there is a gross receipts or general excise tax imposed on businesses, including retailing. The rate for retailing is 4%. Businesses are not required to pass this cost to the customers, but may “opt” to do so
- United States Government is exempt from the general excise tax
  - Includes National Guard (“Any provision of law to the contrary notwithstanding, there shall be exempted from, and excluded from the measures of, the tax imposed by chapter 237 all sales, and the gross



proceeds of all sales, of: (3) Other tangible personal property sold by any person licensed under this chapter to the United States (including any agency, instrumentality...) but the person making such sale shall nevertheless, within the meaning of this chapter, be deemed a licensed seller [Haw. Rev. Stat. § 237.25](#)

Other Information: [Tax Facts 37-1, General Excise Tax](#)

### **Motor Fuel (License) Tax, Hawaii Gasohol**

Compromised of state and county taxes

#### Rate:

City & County of Honolulu: \$0.325/gallon

County of Maui: \$0.40/gallon

County of Hawaii: \$0.39/gallon

County of Kauai: \$0.33/gallon

#### Statutory or Regulatory Basis:

\$0.16/gallon State Tax [Haw. Rev. Stat. § 243-4](#) +

\$0.165/gallon tax for City and County of Honolulu

\$0.24/gallon tax for the County of Maui

\$0.23/gallon tax for the County of Hawaii

\$0.17/gallon tax for the County of Kauai [Haw. Rev. Stat. § 243-5](#)

#### Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt [Haw. Rev. Stat. § 243-7](#) (Title 14) (“Tax does not apply to fuel sold to the government of the United States or any department thereof for official use of the government”)
  - Base Exchanges are treated as part of United States when fuel is for their own use
- Note: The Environmental Response Surcharge is typically bundled into the fuel tax
- Export: Tax does not apply to fuel exported or sold to another licensed distributor; but distributor must report such exports to state [Haw. Rev. Stat. § 243-7](#)

#### Other Information:

- [Hawaii’s Fuel Tax Fact Sheet 2020-1](#)
- [Link to Hawaii Revised Statutes, Chapter 243, Fuel Tax Law](#)

- [Schedule Of Fuel Tax Rates](#)
- Tax Imposition: Imposed on distributor
- Fleet Card: Vendors are supposed to exempt tax (USPS reports 2 of every 3 vendors is exempting)
  - The federal government does not have to file for a refund of fuel taxes on exempt sales because the financial institution issuing the Fleet Card or the credit card transaction processor should exclude Hawaii fuel taxes on the billing to the Federal government
  - If taxes were passed-on in the billing, the Federal government should request a revised billing that excludes the fuel taxes
  - Because the fuel taxes may be passed-on by the distributor to the gas station, the gas station may claim a credit from the distributor for exempt sales
- The distributor may file for a refund of the fuel taxes for exempt sales
- Refund: Federal Government agencies line 5 of [Form M-36](#) to claim a refund for fuel taxes and environmental response tax paid on purchases of fuel at service stations for official government use
  - According to state tax department, U.S. Government can file for refunds on transactions at retail service stations (see [TF 99-03](#), No. 32)

## **Motor Fuel Tax, Hawaii E85**

Compromised of state and county taxes

### Rate:

City & County of Honolulu: \$0.048/gallon

County of Maui: \$0.139/gallon

County of Hawaii: \$0.057/gallon

County of Kauai: \$0.049/gallon

### Statutory or Regulatory Basis:

\$0.024/gallon State Tax [Haw. Rev. Stat. § 243-4](#) +

\$0.024/gallon tax for City and County of Honolulu

\$0.115/gallon tax for the County of Maui

\$0.033/gallon tax for the County of Hawaii

\$0.025/gallon tax for the County of Kauai [Haw. Rev. Stat. § 243-5](#)

### Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt [Haw. Rev. Stat. § 243-7](#) (Title 14) (“Tax does not apply to fuel sold to the government of the United States or any department thereof for official use of the government”)
  - Base Exchanges are treated as part of United States when fuel is for their own use
- Note: The Environmental Response Surcharge is typically bundled into the fuel tax
- Export: Tax does not apply to fuel exported or sold to another licensed distributor; but distributor must report such exports to state [Haw. Rev. Stat. § 243-7](#)

Other Information: [Schedule Of Fuel Tax Rates](#)

### **Diesel Fuel Tax, Hawaii Off-Highway**

Rate: \$0.01/gallon (no county tax)

Statutory or Regulatory Basis: [Haw. Rev. Stat. § 243-4](#)

Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt [Haw. Rev. Stat. § 243-7](#) (Tax does not apply to fuel sold to the government of the United States or any department thereof for official use of the government”)
  - Base Exchanges are treated as part of United States when fuel is for their own use
    - Export: tax does not apply to fuel exported or sold to another licensed distributor; but distributor must report such exports to state [Haw. Rev. Stat. § 243-7](#)

Other Information: [Schedule Of Fuel Tax Rates](#)

### **Diesel Fuel Tax, Biodiesel (On Highway)**

Compromised of state and county taxes

Rate:

City & County of Honolulu: \$0.123/gallon

All other counties: \$0.04/gallon

Statutory or Regulatory Basis:

\$0.04/gallon State Tax [Haw. Rev. Stat. § 243-4](#) +

\$0.083/gallon tax for City and County of Honolulu

All other counties: No tax

### Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt [Haw. Rev. Stat. § 243-7](#) (Title 14) (“Tax does not apply to fuel sold to the government of the United States or any department thereof for official use of the government”)
  - Base Exchanges are treated as part of United States when fuel is for their own use
- Note: The Environmental Response Surcharge is typically bundled into the fuel tax
- Export: Tax does not apply to fuel exported or sold to another licensed distributor; but distributor must report such exports to state [Haw. Rev. Stat. § 243-7](#)

### Other Information: [Schedule Of Fuel Tax Rates](#)

#### **Diesel Oil Tax, Hawaii (On Highway)**

Comprised of state and county taxes

#### Rate:

City & County of Honolulu: \$0.325/gallon

County of Maui: \$0.40/gallon

County of Hawaii: \$0.39/gallon

County of Kauai: \$0.33/gallon

#### Statutory or Regulatory Basis:

\$0.16/gallon State Tax [Haw. Rev. Stat. § 243-4](#) +

\$0.165/gallon tax for City and County of Honolulu

\$0.24/gallon tax for the County of Maui

\$0.23/gallon tax for the County of Hawaii

\$0.17/gallon tax for the County of Kauai [Haw. Rev. Stat. § 243-5](#)

### Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt [Haw. Rev. Stat. § 243-7](#) (Title 14) (“Tax does not apply to fuel sold to the government of the United States or any department thereof for official use of the government”)
  - Base Exchanges are treated as part of United States when fuel is for their own use
- Note: The Environmental Response Surcharge is typically bundled into the fuel tax
- Export: Tax does not apply to fuel exported or sold to another licensed distributor; but distributor must report such exports to state [Haw. Rev. Stat. § 243-7](#)

## Other Information:

- [Hawaii's Fuel Tax Fact Sheet 2020-1](#)
- [Link to Hawaii Revised Statutes, Chapter 243, Fuel Tax Law](#)
- [Schedule Of Fuel Tax Rates](#)
- Tax Imposition: Imposed on distributor
- Fleet Card: Vendors are supposed to exempt tax (USPS reports 2 of every 3 vendors is exempting)
  - From [Tax Information Release No. 2001-3 \(December 11, 2001\)](#): When a federal government agency or employee purchases fuel for official use (with a Fleet Card), the transaction is an exempt sale to the federal government
  - The federal government does not have to file for a refund of fuel taxes on exempt sales because the financial institution issuing the Fleet Card or the credit card transaction processor should exclude Hawaii fuel taxes on the billing to the Federal government
  - If taxes were passed-on in the billing, the Federal government should request a revised billing that excludes the fuel taxes
  - Because the fuel taxes may be passed-on by the distributor to the gas station, the gas station may claim a credit from the distributor for exempt sales. The distributor may file for a refund of the fuel taxes for exempt sales

## **Jet Fuel (License) Tax, Hawaii**

Includes kerosene based fuels (JP-5, JP-8, Jet A) and naphtha-based fuels (JP-4, Jet B, Jet 50) Aviation Gasoline Tax

Rate: \$0.01/gallon

Statutory or Regulatory Basis: [Haw. Rev. Stat. § 243-4](#) and [Haw. Rev. Stat. § 243-5](#)

### Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt [Haw. Rev. Stat. § 243-7](#) (Title 14) (“Tax does not apply to fuel sold to the government of the United States or any department thereof for official use of the government”)
- Note: The Environmental Response Surcharge is typically bundled into the fuel tax
- Export: Tax does not apply to fuel exported or sold to another licensed distributor; but distributor must report such exports to state [Haw. Rev. Stat. § 243-7](#)

## Other Information:

- [Hawaii's Fuel Tax Fact Sheet 2020-1](#)

- [Link to Hawaii Revised Statutes, Chapter 243, Fuel Tax Law](#)
- [Schedule Of Fuel Tax Rates](#)
- Tax Imposition: Imposed on distributor
- Refunds: If FBO cannot back out tax from bill, Government can use [Form M-36](#) (Combined Claim For Refund Of Fuel Taxes Liquid Fuel (Gasoline))

## **Environmental Response Tax, Hawaii**

Does not include aviation fuel

Rate: \$1.05/barrel

Statutory or Regulatory Basis: N/A

Exemption, Credit or Refund Status:

- [Haw. Rev. Stat. § 243-7](#) (Fee does not apply to fuel sold to the government of the United States or any department thereof for official use of the government”)
  - Base Exchanges are treated as part of United States when fuel is for their own use
- Note: This tax is typically bundled into the fuel tax
- Export: Tax does not apply to fuel exported or sold to another licensed distributor; but every distributor must report such exports to state [Haw. Rev. Stat. § 243-7](#)

Other Information:

- [Hawaii’s Fuel Tax Fact Sheet 2020-1](#)
- [Link to Hawaii Revised Statutes, Chapter 243, Fuel Tax Law](#)
- Tax Imposition: Imposed on distributor

## **Idaho**

Sales tax

Rate: N/A

Statutory or Regulatory Basis: N/A

Exemption, Credit or Refund Status:

- If fuel tax is paid, there is no sales tax. If purchase is exempt from fuel taxes, sales tax is imposed (“Motor fuels, including gasoline, diesel and gaseous fuels, upon which the taxes are imposed by Title 63, Chapter 24, Idaho Code, are exempt from sales and use taxes”) [Idaho Admin. Code § 35.01.02-078](#) (see page 71)

- United States Government is otherwise exempt from sales tax (“There is exempted from the taxes imposed by this chapter the sale at retail, storage, use or other consumption of tangible personal property or taxable services which this state is prohibited from taxing under the constitution of the United States”) [Idaho Code § 63-3622A](#)
- Idaho state government entities are also exempt

### Other Information:

- [ST-104G, Sales Tax Exemption Claim](#)
- Fleet Card: Since retail price includes fuel taxes, sales tax is not included in retail price so no need for credit or refund

### **Motor Fuel (Excise) Tax, Idaho**

Fuel Tax Division (208) 334-7855

This category of fuel includes Gasoline and gasohol, ethanol (E00) and ethanol blends (E01 to E99), methanol and M-85

Gasohol is gasoline containing a mixture of no more than ten percent blend anhydrous ethanol E85

Rate: \$0.32/gallon + \$0.01/gallon transfer fee = \$0.33/gallon

Statutory or Regulatory Basis: [Idaho Code § 63-2405](#) Tax is imposed on gasoline.

"Gasoline" means any mixture of volatile hydrocarbons suitable as a fuel for the propulsion of motor vehicles or motorboats. "Gasoline" also means aircraft engine fuels when used for the operation or propulsion of motor vehicles or motor boats and includes gasohol, but does not include special fuels [Idaho Code § 63-2401](#)

### Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are not exempt
- Idaho National Guard is exempt for off highway usage (can be purchased tax free) [Idaho Code § 63-2407](#) (Each licensed distributor shall deduct from his monthly report “motor fuel sold to the Idaho national guard for use in aircraft and in vehicles used off public highways provided, however, such deduction is supported by an exemption certificate signed by an authorized officer of the Idaho national guard”)
  - Can calculate on highway and off highway use and pay on highway percentage of tax when ordering
  - Off highway refund available to Idaho National Guard if they paid tax (use Form 75 for refund)
  - “Highway” defined in Other Information column to right

- Export: Licensed distributors can deduct motor fuel exported from the state (other than in the supply tanks of motor vehicles, motor boats or aircraft) on monthly report
  - Must be supported by a shipping document, an invoice signed by the purchaser, or other proper documents approved by the state
  - Additional rules -- Purchaser is not a licensed distributor and the seller can establish that any tax due in the jurisdiction to which the motor fuel is destined is paid, or purchaser is a licensed distributor in the jurisdiction to which the fuel is destined [Idaho Code § 63-2407](#); [Idaho Admin. Code § 35.01.05](#)

### Other Information:

- Idaho Fuel Taxes and Fees
- [Link to Idaho Statutes](#)
- [Link to Idaho Administrative Code](#)
- Fleet Card: N/A (no Government exemption)
- Tax Imposition: Tax imposed on all fuel received; paid by the licensed distributor
- "Highways" means every place of whatever nature open to the use of the public as a matter of right for the purpose of vehicular travel which is maintained by the state of Idaho or an agency or taxing subdivision or unit thereof or the federal government or an agency or instrumentality thereof. Provided, however, if the cost of maintaining a roadway is primarily borne by a special fuels user who operates motor vehicles on that roadway pursuant to a written contract during any period of time that a special fuels tax liability accrues to the user, such a roadway shall not be considered a "highway" for any purpose related to calculating that user's special fuel's tax liability or refund [Idaho Code § 62-2401](#)

### **Diesel Fuel (Excise) Tax, Idaho**

This category of fuel includes Diesel, biodiesel (B00) and biodiesel blends (B01 to B99)

Rate: \$0.32/gallon + \$0.01/gallon transfer fee = \$0.33/gallon

Statutory or Regulatory Basis: [Idaho Code § 63-2402](#) and [Idaho Code § 63-2405](#)

### Exemption, Credit or Refund Status:

- DoD and Federal Civilian activities are not exempt at point of sale
- Refund available for fuel used in motor vehicles owned or leased and operated by United States government [Idaho Code § 62-2423](#)
- Refund available for fuel used off highway [Idaho Code § 62-2423](#)



- Refund available for fuel used in motor vehicles owned or leased and operated by state of Idaho (National Guard) [Idaho Code § 62-2423](#)
- Idaho National Guard is exempt for off highway usage (can be purchased tax free) [Idaho Code § 63-2407](#) (Each licensed distributor shall deduct from his monthly report “motor fuel sold to the Idaho national guard for use in aircraft and in vehicles used off public highways provided, however, such deduction is supported by an exemption certificate signed by an authorized officer of the Idaho national guard”)
  - Can calculate on highway and off highway use and pay on highway percentage of tax when ordering
- “Highway” defined in Other Information column to right
- Off highway refund available to all consumers (“Any person who has paid his special fuels tax directly to the vendor from whom it was purchased shall be refunded the amount of [a]ny special fuels tax paid on special fuels used for purposes other than operation or propulsion of motor vehicles upon the highways in the state of Idaho”)
  - Nontaxable miles are miles driven on roads which are not open to the public, not maintained by a governmental entity, located on private property that are maintained by the property owner and miles driven on a construction site [Idaho Admin. Code § 35.01.05 292.02](#) (see page 19)
- If Government has paid special fuels tax directly to vendor from whom it was purchased, it can obtain a refund for fuels exported for use outside the state [Idaho Code § 63-2423](#)

### Other Information:

- [Idaho Fuel Taxes and Fees](#)
- Idaho allows distributors to deduct percentage of alcohol, up to a maximum of 10%, from gasoline rate on monthly report BUT users pay full rate
- [Idaho Code § 63-2405](#)
- Tax is on special fuels used for the operation or propulsion of any motor vehicle designed for operation or which is licensed or required to be licensed under the laws of this state or which is required to be licensed under the laws of another state and is operated on a highway in this state
- Fleet Card: Government cannot get exemption at pump, but can file for a refund
- Tax Imposition: Tax imposed on all fuel received; paid by the licensed distributor
- "Highways" means every place of whatever nature open to the use of the public as a matter of right for the purpose of vehicular travel which is maintained by the state of Idaho or an agency or taxing subdivision or unit thereof or the federal government or an agency or instrumentality thereof. Provided, however, if the cost of maintaining a

roadway is primarily borne by a special fuels user who operates motor vehicles on that roadway pursuant to a written contract during any period of time that a special fuels tax liability accrues to the user, such a roadway shall not be considered a "highway" for any purpose related to calculating that user's special fuel's tax liability or refund [Idaho Code § 62-2401](#)

### **Aviation Gasoline (Excise) Tax, Idaho**

**Rate:** \$0.07/gallon + \$0.01/gallon transfer fee = \$0.08/gallon

**Statutory or Regulatory Basis:** [Idaho Code § 63-2408](#)

#### **Exemption, Credit or Refund Status:**

- United States Government is not exempt
- Idaho National Guard is exempt (must be supported by exemption certificate) [Idaho Code § 63-2407](#) (Each licensed distributor shall deduct from his monthly report "motor fuel sold to the Idaho national guard for use in aircraft and in vehicles used off public highways provided, however, such deduction is supported by an exemption certificate signed by an authorized officer of the Idaho national guard")
- **Export:** Distributor takes deduction on report filed with state on fuel exported

#### **Other Information:**

- [Idaho Fuel Taxes and Fees](#)
- **Tax Imposition:** Tax imposed on all fuel received; paid by the licensed distributor
- Aviation gasoline is any mixture of volatile hydrocarbons used in aircraft reciprocating engines
- **Refunds:** N/A (not exempt)
  - National Guard: Licensed distributors should deduct tax from sale If tax is included, use [Form 75 \(Idaho Fuels Use Report\)](#) to request refund (and state on form that questions should go to Randy Nielson)

### **Jet Fuel (Excise) Tax, Idaho**

Includes kerosene-based fuels (JP-5, JP-8, Jet A) and naphtha fuels (JP-4, Jet B, Jet 50)

**Rate:** \$0.06/gallon + \$0.01/gallon transfer fee = \$0.07/gallon

**Statutory or Regulatory Basis:** [Idaho Code § 63-2408](#)

#### **Exemption, Credit or Refund Status:**

- United States Government is not exempt

- Idaho National Guard is exempt [Idaho Code § 63-2407](#) (Each licensed distributor shall deduct from his monthly report “motor fuel sold to the Idaho national guard for use in aircraft and in vehicles used off public highways provided, however, such deduction is supported by an exemption certificate signed by an authorized officer of the Idaho national guard”)
- Export: Distributor takes deduction on report filed with state on fuel exported

Other Information:

- [Idaho Fuel Taxes and Fees](#)
- Tax Imposition: Tax imposed on all fuel received; paid by the licensed distributor
- Aviation gasoline is any mixture of volatile hydrocarbons used in aircraft reciprocating engines
- **Refunds**: N/A (not exempt)
  - National Guard: Licensed distributors should deduct tax from sale If tax is included, use [Form 75 \(Idaho Fuels Use Report\)](#) to request refund (and state on form that questions should go to Randy Nielson)

**Petroleum Product Transfer Fee, Idaho**

Rate: \$0.01/gallon

Statutory or Regulatory Basis: [Idaho Code § 41-4909\(7\)](#)

Exemption, Credit or Refund Status: **Reinstated until further notice**

Other Information: [Notice from the Idaho Tax Commission](#)

**NORA fee on #1 and #2 dyed diesel, Idaho**

Rate: \$0.002/gallon

Statutory or Regulatory Basis: [42 U.S.C. § 6201](#)

Exemption, Credit or Refund Status:

- DoD is exempt (including the National Guard)
- **The Coast Guard is exempt**
- Federal Civilian agencies are not exempt

Other Information:

- [National Oil heat Research Alliance](#)
- [Exemption for military](#)

- The NORA fee covers all of the #1 and #2 dyed products. Generally, #1 can be classified or named diesel, kerosene or fuel oil. #2 can be classified or named diesel or fuel oil, distillate, etc. Product that is less than 500 ppm sulfur, dyed, and is labeled diesel is exempt. If the product is less than 500 ppm, is dyed, but is labeled heating oil, the fee attaches.
- Additionally, this is a use fee, so it only attaches if the product is used for heating.

## Illinois

Sales Tax (Retail price of fuel includes sales tax)

Rate: N/A

Statutory or Regulatory Basis: [Ill. Rev. Stat. ch. 35, para. 120/2-10](#)

Exemption, Credit or Refund Status: United States Government is exempt from sales tax [Ill. Rev. Stat. ch. 35, para. 120/2-5](#)

Other Information:

- Fleet Card: Retail outlet supposed to give credit, pass exemption to distributor, who takes credit on distributor report filed with state
  - No refund process established by state for a Federal Government refund filing
- Illinois Revised Statutes-Retailers' Occupation Tax Act

### **City of Chicago Vehicle Fuel Tax**

Rate: \$0.05/gallon

Statutory or Regulatory Basis: [Municipal Code of Chicago § 3-52](#)

Exemption, Credit or Refund Status: United States Government is exempt ("The tax imposed by this chapter shall not apply to the following sales or uses of vehicle fuel: (f) Sale to or use by the federal government or any state or local governmental body") [Municipal Code of Chicago § 3-52-110](#)

Other Information: N/A

### **Motor Fuel Tax, Illinois Gasoline/Gasohol E85**

Motor Taxes Division (217) 782-2291

Retail price includes sales tax (for which the Government is exempt)

Rate: \$0.387/gallon

Statutory or Regulatory Basis: [Ill. Rev. Stat. ch. 35, para. 505/2\(a\)](#)

Exemption, Credit or Refund Status:

- DoD and Federal Civilian activities are exempt [Ill. Rev. Stat. ch. 35, para. 505/6](#) (“Distributor may make tax free sales of motor fuel when the sale is made to the Federal Government or its instrumentalities”)
  - Base Exchanges are treated as part of United States when fuel is for their own use
- Export: A distributor may make tax-free sales of motor fuel, when the sale is made with delivery to a purchaser outside the state [Ill. Rev. Stat. ch. 35, para. 505/6](#)

Other Information:

- [Motor Fuel Tax Information](#)
- [Link to Illinois Revised Statutes-Motor Fuel Tax Law](#)
- Tax Imposition: Tax is imposed on the privilege of operating motor vehicles on the public highways and collected by distributor at time of sale and distribution
- Fleet Card: Retail outlet supposed to give credit, pass exemption to distributor, who takes credit on distributor report filed with state; also credits sales tax
  - No refund process established by state for a Federal Government refund filing

**Motor Fuel Use Tax, Illinois Gasoline/Gasohol E85**

Retail price includes sales tax (for which the Government is exempt)

Rate: \$0.531/gallon

Statutory or Regulatory Basis: [Ill. Rev. Stat. ch. 35, para. 505/2\(a\)](#)

### Exemption, Credit or Refund Status:

- DoD and Federal Civilian activities are exempt [Ill. Rev. Stat. ch. 35, para. 505/6](#) (“Distributor may make tax free sales of motor fuel when the sale is made to the Federal Government or its instrumentalities”)
  - Base Exchanges are treated as part of United States when fuel is for their own use
- Export: A distributor may make tax-free sales of motor fuel, when the sale is made with delivery to a purchaser outside the state [Ill. Rev. Stat. ch. 35, para. 505/6](#)

### Other Information:

- [Motor Fuel Tax Information](#)
- [Link to Illinois Revised Statutes-Motor Fuel Tax Law](#)
- Tax Imposition: Tax is imposed on the privilege of operating motor vehicles on the public highways and collected by distributor at time of sale and distribution
- Fleet Card: Retail outlet supposed to give credit, pass exemption to distributor, who takes credit on distributor report filed with state; also credits sales tax
  - No refund process established by state for a Federal Government refund filing

### **Diesel Fuel Tax, Illinois B20 (Biodiesel)**

Retail price includes sales tax (for which the Government is exempt)

Rate: \$0.462/gallon

Statutory or Regulatory Basis: [Ill. Rev. Stat. ch. 35, para. 505/2\(a\)](#)

### Exemption, Credit or Refund Status:

- DoD and Federal Civilian activities are exempt [Ill. Rev. Stat. ch. 35, para. 505/6](#) (“Distributor may make tax free sales of motor fuel when the sale is made to the Federal Government or its instrumentalities”)
  - Base Exchanges are treated as part of United States when fuel is for their own use
- Export: A distributor may make tax-free sales of motor fuel, when the sale is made with delivery to a purchaser outside the state [Ill. Rev. Stat. ch. 35, para. 505/6](#)

### Other Information:

- [Motor Fuel Tax Information](#)
- [Link to Illinois Revised Statutes-Motor Fuel Tax Law](#)

- Tax Imposition: Tax is imposed on the privilege of operating motor vehicles on the public highways and collected by distributor at time of sale and distribution
- Fleet Card: Retail outlet supposed to give credit, pass exemption to distributor, who takes credit on distributor report filed with state; also credits sales tax
  - No refund process established by state for a Federal Government refund filing

## **Diesel Fuel Use Tax, Illinois B20 (Biodiesel)**

Retail price includes sales tax (for which the Government is exempt)

Decal Fee of \$3.75 per set

Rate: \$0.611/gallon

Statutory or Regulatory Basis: [Ill. Rev. Stat. ch. 35, para. 505/2\(a\)](#)

### Exemption, Credit or Refund Status:

- DoD and Federal Civilian activities are exempt [Ill. Rev. Stat. ch. 35, para. 505/6](#) (“Distributor may make tax free sales of motor fuel when the sale is made to the Federal Government or its instrumentalities”)
  - Base Exchanges are treated as part of United States when fuel is for their own use
    - Export: A distributor may make tax-free sales of motor fuel, when the sale is made with delivery to a purchaser outside the state [Ill. Rev. Stat. ch. 35, para. 505/6](#)

### Other Information:

- [Motor Fuel Tax Information](#)
- [Link to Illinois Revised Statutes-Motor Fuel Tax Law](#)
- Tax Imposition: Tax is imposed on the privilege of operating motor vehicles on the public highways and collected by distributor at time of sale and distribution
- Fleet Card: Retail outlet supposed to give credit, pass exemption to distributor, who takes credit on distributor report filed with state; also credits sales tax
  - No refund process established by state for a Federal Government refund filing

## **Jet Fuel, Illinois**

No Tax

## **Underground Storage Tank Trust Fund Fee, Illinois**

Rate: \$0.003/gallon

Statutory or Regulatory Basis: [Ill. Rev. Stat. ch. 35, para. 505/2\(a\)](#)

Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities are not exempt
- Export: Fuel exported from state is non taxable; reported on [Underground Storage Tank Tax and Environmental Impact Fee Receiver Return \(RMFT-5-US\)](#)

Other Information:

- [Environmental Impact Fee and Underground Storage Tax Information](#)
- [Link to Illinois Revised Statutes-Motor Fuel Tax Law](#)
- Tax Imposition: Tax is imposed on receiver who first sells or uses the fuel. In the case of a sale, the tax shall be stated as a separate item on the invoice
- Probably bundled with Environmental Impact Fee

### **Environmental Impact Fee, Illinois**

Rate: \$0.008/gallon

Statutory or Regulatory Basis: [Ill. Rev. Stat. ch. 86, para. 501-200](#)

Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities are not exempt
- Export: Fuel exported from state is non taxable; reported on [Underground Storage Tank Tax and Environmental Impact Fee Receiver Return \(RMFT-5-US\)](#)

Other Information:

- [Link to Illinois Revised Statutes-Motor Fuel Tax Law](#)
- Tax Imposition: Receivers of fuel are subject to fee on fuel that is sold or used in Illinois. The fee shall be paid by the receiver in the State who first sells or uses the fuel
- Probably bundled with Underground Storage Tank Fee

## **Indiana**

Sales Tax

Compliance Division (317) 332-2339

[Indiana Code](#)



Rate: 7%

Statutory or Regulatory Basis: [Ind. Code § 6-2.5-7-3\(2\)](#)

Exemption, Credit or Refund Status:

- Sales tax is applicable to fuel
- United States Government and National Guard are exempt from sales tax (“Transactions are exempt from the state gross retail tax to the extent that the gross retail income from those transactions is derived from gross receipts that are: (1) derived from sales to the United States government”) [Ind. Code §6-2.5-5-24b](#) (“Transactions involving tangible personal property, public utility commodities, and public utility service are exempt from the state gross retail tax, if the person acquiring the property, commodities, or service: (1) is the state of Indiana, an agency or instrumentality of the state, a political subdivision of the state, or an agency or instrumentality of a political subdivision of the state”) [Ind. Code § 6-2.5-5-16](#)

Other Information:

- Fleet Card:
  - Government must file for sales tax paid on purchases using Form GA110L MP
- To obtain sales tax refund, Government must first register by submitting [BT-1 \(Business Tax Application\)](#)

### **Motor Fuel Tax, Indiana Gasohol E85**

Retail price includes sales tax (for which the Government is exempt)

Gasoline Section: (317) 615-2699 or (317) 233-9458

Refunds (Fleet Card): (317) 233-4915

Rate: \$0.113/gallon ([as of August 2020](#))

Statutory or Regulatory Basis: [Ind. Code § 6-2.5-3.5-15](#) Before the twenty-second day of each month, the department shall determine and provide a notice of the gasoline use tax rate to be used during the following month and the source of the data used to determine the gasoline use tax rate and the statewide average retail price per gallon of gasoline. The notice shall be published on the department's Internet web site in a departmental notice.

Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt [Ind. Code § 6-6-1.1-301](#)

(The following are exempt from tax: “gasoline sold to the United States or an agency or instrumentality thereof; gasoline sold to a post exchange or other concessionaire on a federal reservation within Indiana; however, the post exchange or concessionaire shall collect, report, and pay to the administrator any tax permitted by federal law on gasoline sold”) Base Exchanges are treated as part of United States when fuel is for their own use

- Export: Gasoline exported from Indiana to another state is exempt from the tax [Ind. Code § 6-6-1.1-301](#)

### Other Information:

- [Link to Ind. Code](#) (Gasoline Tax)
- Tax Imposition: Distributor initially pays the tax on gasoline received and adds the per gallon amount of tax to the selling price of each gallon of gasoline sold. Tax is collected from the purchaser so that the ultimate consumer bears the burden of the tax
- Tax rates (Departmental Notice #2 August 2020)
- Fleet Card:
  - Government must file for refund of motor fuel tax using Consolidated Application for Fuel Tax Refund ([Form REF 1000](#))
  - Government must file for sales tax paid on purchases using [Form GA110L MP](#)
  - To obtain sales tax refund, Government must first register by submitting [BT-1 \(Business Tax Application\)](#)

### **Diesel Fuel Tax, Indiana B20 (Biodiesel)**

Special Fuel Section (317) 615-2603

Rate: \$0.52/gallon

Statutory or Regulatory Basis: [Ind. Code § 6-6-2.5-28](#)

### Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt [Ind. Code § 6-6-2.5-30](#)  
(The following are exempt from tax: “special fuel sold to the United States or an agency or instrumentality thereof; special fuel sold to a post exchange or other concessionaire on a federal reservation within Indiana; however, the post exchange or concessionaire shall collect, report, and pay to the administrator any tax permitted by federal law on special fuel sold”)
  - Base Exchanges are treated as part of United States when fuel is for their own use

- Export: Special fuel sold by a supplier to a licensed exporter for export from Indiana to another state in which the exporter is licensed to export, or exports for which the destination state special fuel tax has been paid to the supplier and proof of export (in the form of a destination state bill of lading), is exempt from the special fuel tax [Ind. Code § 6-6-2.5-30](#)

#### Other Information:

- [Link to Ind. Code](#) (Special Fuel Tax)
- Tax Imposition: Distributor initially pays the tax on gasoline received and adds the per gallon amount of tax to the selling price of each gallon of gasoline sold. Tax is collected from the purchaser so that the ultimate consumer bears the burden of the tax
- Fleet Card:
  - Government must file for refund of motor fuel tax using Consolidated Application for Fuel Tax Refund ([Form REF 1000](#))
  - Government must file for sales tax paid on purchases using [Form GA110L MP](#)
  - To obtain sales tax refund, Government must first register by submitting [BT-1 \(Business Tax Application\)](#)

### **Jet Fuel, Indiana**

No Tax

### **Oil Inspection Fee, Indiana**

Fuel and Environmental Section (317) 615-2549

Rate: \$0.01/gallon

Statutory or Regulatory Basis: [Ind. Code § 16-44-2-18](#)

#### Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt [Ind. Code § 16-44-2-18](#) (“A fee for inspection of gasoline or kerosene may not be charged for the following: (1) On transport or tank car shipments direct to the federal government”)
- Export: Fee is not charged on gasoline or kerosene received and subsequently exported from Indiana [Ind. Code § 16-44-2-18](#)

#### Other Information:

- Tax Imposition: Fee paid by the person receiving fuel at the time products are received

- "Petroleum products" includes the following: Gasoline; Naphtha; Kerosene; Distillate; Fuel oil; similar petroleum products, regardless of name, including benzol and other similar products that are or may be used in the blending of motor fuel. The term does not include Lubricating oils [Ind. Code § 16-44-2-3](#)

### **NORA fee #1 and #2 dyed diesel, Indiana**

Rate: \$0.002/gallon

Statutory or Regulatory Basis: [42 U.S.C. § 6201](#)

Exemption, Credit or Refund Status:

- DoD is exempt (including the National Guard)
- **The Coast Guard is exempt**
- Federal Civilian agencies are not exempt

Other Information:

- [National Oil heat Research Alliance](#)
- [Exemption for military](#)
- The NORA fee covers all of the #1 and #2 dyed products. Generally, #1 can be classified or named diesel, kerosene or fuel oil. #2 can be classified or named diesel or fuel oil, distillate, etc. Product that is less than 500 ppm sulfur, dyed, and is labeled diesel is exempt. If the product is less than 500 ppm, is dyed, but is labeled heating oil, the fee attaches.
- Additionally, this is a use fee, so it only attaches if the product is used for heating.

## **[Iowa](#)**

Sales Tax

Rate: N/A

Statutory or Regulatory Basis: N/A

Exemption, Credit or Refund Status:

- No sales tax on fuel if fuel consumed for highway use or in watercraft or aircraft where the fuel tax has been imposed and paid and no refund has been or will be allowed [Iowa Code § 423.3-56](#)
- United States Government is exempt from sales tax ("There are hereby specifically exempted from the provisions of this division and from the computation of the amount of tax imposed by it, the gross receipts from sales of tangible personal property and

services rendered, furnished, or performed, which this state is prohibited from taxing under the Constitution or laws of the United States or under the Constitution of this state”) [Iowa Code § 423.3-56](#)

### Other Information:

- [Iowa Sales Tax Exemption Certificate](#)
- Fleet Card: Since retail price includes fuel taxes, sales tax is not included in retail price so no need for credit or refund
  - Even though U.S. Government is exempt from fuel taxes, since it is also exempt from sales tax, retail outlet should not charge sales tax

### **Motor Fuel Tax, Iowa Gasoline Rate**

Main Number (515) 281-3114

Rate: \$0.300/gallon

Statutory or Regulatory Basis: [Iowa Code § 452A.3](#)

### Exemption, Credit or Refund Status:

- DoD, Federal Civilian, National Guard must pay but can get a full refund [Iowa Code § 452A.17](#) (“The refund is allowable for motor fuel or undyed special fuel sold directly to and used for the United States or any agency or instrumentality of the United States”)
  - Base Exchanges: unclear, but should be exempt if going into Government plated vehicles
- Export: Licensees deduct fuel withdrawn from a terminal by a licensee and exported outside Iowa from the total number of invoiced gallons of motor fuel or undyed special fuel withdrawn from the terminal by the licensee during the preceding calendar month or semimonthly period on its report [Iowa Code § 452A.8](#)

### Other Information:

- [Link to \(searchable\) Iowa Code](#)
- [Iowa fuel tax rates](#)
- The fuel tax rate for gasoline and ethanol-blended gasoline is subject to change each fiscal year, beginning with July 1, 2002
- Tax Imposition: Tax is imposed on the privilege of operating motor vehicles in this state, paid by the supplier on fuel withdrawn from a terminal for delivery in the state, and passed to consumer
- Fleet Card: Government has to file for refund

- Apply for refund using Iowa Motor Fuel Tax Refund Permit Application ([Form 80-005](#)) and once receive permit can file for refunds telephonically

### **Motor Fuel Tax, Iowa Rate for Gasohol E15 or higher**

Ethanol blended gasoline and E85; Ethanol blended gasoline E-15 or higher is a new fuel group effective 7/1/2020. The Ethanol blended gasoline E-85 fuel group should not be used for transactions occurring 7/1/20 and after. These fuels will be reported in the new Ethanol Blended Gasoline E-15 or Higher fuel group and taxes at the E-15 or higher rate.

Rate: \$0.240/gallon

Statutory or Regulatory Basis: [Iowa Code § 452A.3](#)

#### Exemption, Credit or Refund Status:

- DoD, Federal Civilian, National Guard must pay but can get a full refund [Iowa Code § 452A.17](#) (“The refund is allowable for motor fuel or undyed special fuel sold directly to and used for the United States or any agency or instrumentality of the United States”)
  - Base Exchanges: unclear, but should be exempt if going into Government plated vehicles
- Export: Licensees deduct fuel withdrawn from a terminal by a licensee and exported outside Iowa from the total number of invoiced gallons of motor fuel or undyed special fuel withdrawn from the terminal by the licensee during the preceding calendar month or semimonthly period on its report [Iowa Code § 452A.8](#)

#### Other Information:

- [Link to \(searchable\) Iowa Code](#)
- [Iowa fuel tax rates](#)
- The fuel tax rate for gasoline and ethanol-blended gasoline is subject to change each fiscal year, beginning with July 1, 2002
- Tax Imposition: Tax is imposed on the privilege of operating motor vehicles in this state, paid by the supplier on fuel withdrawn from a terminal for delivery in the state, and passed to consumer
- Fleet Card: Government has to file for refund
  - Apply for refund using Iowa Motor Fuel Tax Refund Permit Application ([Form 80-005](#)) and once receive permit can file for refunds telephonically

### **Motor Fuel Tax Iowa Diesel B20 (Biodiesel)**

Rate: \$0.301/gallon

Statutory or Regulatory Basis: [Iowa Code § 452A.3](#)

### Exemption, Credit or Refund Status:

- DoD, Federal Civilian, National Guard must pay but can get a full refund [Iowa Code § 452A.17](#) (“The refund is allowable for motor fuel or undyed special fuel sold directly to and used for the United States or any agency or instrumentality of the United States”)
  - Base Exchanges: unclear, but should be exempt if going into Government plated vehicles
- Export: Licensees deduct fuel withdrawn from a terminal by a licensee and exported outside Iowa from the total number of invoiced gallons of motor fuel or undyed special fuel withdrawn from the terminal by the licensee during the preceding calendar month or semimonthly period on its report [Iowa Code § 452A.8](#)

### Other Information:

- [Link to \(searchable\) Iowa Code](#)
- Tax Imposition: Tax is imposed on the privilege of operating motor vehicles in this state, paid by the supplier on fuel withdrawn from a terminal for delivery in the state, and passed to consumer
- Fleet Card: Government has to file for refund
  - Apply for refund using Iowa Motor Fuel Tax Refund Permit Application ([Form 80-005](#)) and once receive permit can file for refunds telephonically

### **Motor Fuel Tax, Iowa Jet Fuel Rate**

“Special fuel” means fuel oils and all combustible gasses and liquids suitable for the generation of power for propulsion or turbine-powered aircraft.

Includes kerosene based fuels (JP-5, JP-8, Jet A) and naphtha fuels (JP-4, Jet B, Jet 50)

Rate: \$0.050/gallon

Statutory or Regulatory Basis: [Iowa Code § 452A.3](#)

### Exemption, Credit or Refund Status:

- DoD, Federal Civilian, National Guard must pay but can get a full refund [Iowa Code § 452A.17](#) (“The refund is allowable for motor fuel or undyed special fuel sold directly to and used for the United States or any agency or instrumentality of the United States”)
- Export: Licensees deduct fuel withdrawn from a terminal by a licensee and exported outside Iowa from the total number of invoiced gallons of motor fuel or undyed special fuel withdrawn from the terminal by the licensee during the preceding calendar month or semimonthly period on its report [Iowa Code § 452A.8](#)

### Other Information:

- [Link to \(searchable\) Iowa Code](#)
- Tax Imposition: Tax is imposed on the privilege of operating motor vehicles in this state, paid by the supplier on fuel withdrawn from a terminal for delivery in the state, and passed to consumer
- Fleet Card: Government has to file for refund
- Apply for refund using Iowa Motor Fuel Tax Refund Permit Application ([Form 80-005](#)) and once receive permit can file for refunds telephonically

## **Motor Fuel Tax, Iowa Aviation Gasoline Rate**

Rate: \$0.080/gallon

Statutory or Regulatory Basis: [Iowa Code § 452A.3](#)

### Exemption, Credit or Refund Status:

- DoD, Federal Civilian, National Guard must pay but can get a full refund [Iowa Code § 452A.17](#) (“The refund is allowable for motor fuel or undyed special fuel sold directly to and used for the United States or any agency or instrumentality of the United States”)
  - Base Exchanges: unclear, but should be exempt if going into Government plated vehicles
- Export: Licensees deduct fuel withdrawn from a terminal by a licensee and exported outside Iowa from the total number of invoiced gallons of motor fuel or undyed special fuel withdrawn from the terminal by the licensee during the preceding calendar month or semimonthly period on its report [Iowa Code § 452A.8](#)

### Other Information:

- [Link to \(searchable\) Iowa Code](#)
- Tax Imposition: Tax is imposed on the privilege of operating motor vehicles in this state, paid by the supplier on fuel withdrawn from a terminal for delivery in the state, and passed to consumer

## **Kansas**

Sales Tax

Rate: N/A

Statutory or Regulatory Basis: N/A

### Exemption, Credit or Refund Status:

- No sales tax on fuel where the fuel tax has been imposed and paid and no refund has been or will be allowed [Ks. Stat. Ann. § 79-3606](#)



- United States Government is exempt from sales taxes (“All direct purchases made by the United States, its agencies or instrumentalities for the use of the United States, its agencies or instrumentalities shall not be taxable”) [Ks. Admin. Regs. § 92-19-77](#)

### Other Information:

- [Sales Tax by Jurisdiction \(Counties\)](#)
- [Kansas Sales Tax publication](#)
- [Sales Tax Exemption Certificate](#)
- Fleet Card: Since retail price includes fuel taxes, sales tax is not included in retail price so no need for credit or refund
  - Even though U.S. Government is exempt from fuel taxes, since it is also exempt from sales tax, retail outlet should not charge sales tax

### **Motor Fuel Tax, Kansas Gasohol E-85**

#### Rate:

- \$0.24/gallon for Gasohol
- \$0.17/gallon for E-85

Statutory or Regulatory Basis: [Ks. Stat. Ann. § 79-34,141](#)

#### Exemptions, Credits or Refund Status:

- DoD and Federal Civilian activities are exempt [Ks. Stat. Ann. § 79-3408](#) (“No tax is imposed upon or with respect to the following transactions: The sale or delivery of motor-vehicle fuel or special fuel to the United States of America and such of its agencies as are now or hereafter exempt by law from liability to state taxation”)
  - Base Exchanges are treated as part of United States when fuel is for their own use
- National Guard is NOT exempt (unless they are activated)
  - Motor fuel statutes apply to cities, townships, counties, schools and state governments the same as any individual. There are no exemption provisions for any government agencies other than direct purchases made by the federal government and its agencies
- Export: No tax is imposed upon the sale or delivery of motor-vehicle fuel or special fuel for export from the state to any other state [Ks. Stat. Ann. § 79-3408](#)

#### Other Information:

- [Link to Kansas Statutes](#)
- [Frequently Asked Questions](#)
- Tax Imposition: Incidence of tax is imposed on the distributor of the first receipt of the motor fuel
- Fleet Card: Retail outlet gives credit, passes exemption to distributor, who takes credit on distributor report filed with state

## **Diesel Fuel Tax, Kansas B20 (Biodiesel)**

Rate: \$0.26/gallon

Statutory or Regulatory Basis: [Ks. Stat. Ann. § 79-34,141](#)

### Exemptions, Credits or Refund Status:

- DoD and Federal Civilian activities are exempt [Ks. Stat. Ann. § 79-3408](#) (“No tax is imposed upon or with respect to the following transactions: The sale or delivery of motor-vehicle fuel or special fuel to the United States of America and such of its agencies as are now or hereafter exempt by law from liability to state taxation”)
  - Base Exchanges are treated as part of United States when fuel is for their own use
- National Guard is NOT exempt (unless they are activated)
  - Motor fuel statutes apply to cities, townships, counties, schools and state governments the same as any individual. There are no exemption provisions for any government agencies other than direct purchases made by the federal government and its agencies
- Export: No tax is imposed upon the sale or delivery of motor-vehicle fuel or special fuel for export from the state to any other state [Ks. Stat. Ann. § 79-3408](#)

### Other Information:

- [Link to Kansas Statutes](#)
- [Frequently Asked Questions](#)
- Tax Imposition: Incidence of tax is imposed on the distributor of the first receipt of the motor fuel
- Fleet Card: Retail outlet gives credit, passes exemption to distributor, who takes credit on distributor report filed with state

## **Jet Fuel, Kansas**

No Tax

## **Environmental Assurance Fee, Kansas**

Rate: \$0.01/gallon

Statutory or Regulatory Basis: [Ks. Stat. Ann. § 65-34,117](#)

Exemptions, Credits or Refund Status:

- DoD and Federal Civilian activities are exempt [40 CFR 280.90](#) (Government is self-insurer)
  - Base Exchanges are treated as part of United States when fuel is for their own use
- National Guard is NOT exempt (unless they are activated)
  - Motor fuel statutes apply to cities, townships, counties, schools and state governments the same as any individual. There are no exemption provisions for any government agencies other than direct purchases made by the federal government and its agencies
- Export: No tax on fuel exported from state

Other Information:

- [Link to Kansas Statutes](#)
- Tax Imposition: Fee paid by the manufacturer, importer or distributor first selling, offering for sale, using or delivering petroleum products within the state

**Oil Inspection Fee, Kansas**

Rate: \$0.015/barrel

Statutory or Regulatory Basis: [Ks. Stat. Ann. § 55-426](#)

Exemptions, Credits or Refund Status:

- DoD, Federal Civilian activities and National Guard is not exempt
- Export: No tax on fuel exported from state

Other Information:

- [Link to Kansas Statutes](#)
- Tax Imposition: Fee collected from the manufacturer, importer, exporter or distributor first selling, offering for sale, using or delivering gasoline or diesel including government sales

## [Kentucky](#)

Sales Tax

Rate: N/A

Statutory or Regulatory Basis: N/A

Exemption, Credit or Refund Status:

- No sales tax on motor fuel (other than jet fuel. See Other Information at right).
- United States government (including National Guard) is exempt from sales taxes [Ky. Rev. Stat. § 139.470](#)
- (There are excluded from the computation of the amount of taxes imposed by this chapter gross receipts from the sale of tangible personal property the gross receipts from the sale of which this state is prohibited from taxing under the Constitution or laws of the United States")

Other Information: Jet fuel is subject to a sales tax only (no excise tax), but Government is exempt

### **Motor Fuel Tax, Kentucky**

Rate: \$0.26/gallon (\$0.25/gallon + \$0.01/gallon Environmental Fee)

Statutory or Regulatory Basis: [Ky. Rev. Stat. § 138.220](#)

Exemption, Credit or Refund Status: DoD, Federal Civilian activities and National Guard are exempt [Ky. Rev. Stat. § 138.240](#)

Other Information:

- [Link to Kentucky Revised Statutes](#)
- Tax is variable. A minimum combined tax rate of 15 cents per gallon applies (10 cents per gallon variable excise tax plus a flat 5 cents per gallon supplemental tax). The variable excise tax is computed quarterly at 9 percent of the "weighted average wholesale tank wagon price" on gasoline "received" in Kentucky. The "weighted average wholesale tank wagon price" is determined the first month of each quarter. After the rate is established, it applies to all gasoline "received" during the next quarter
- Tax Imposition: Tax is paid by the dealer receiving the gasoline or special fuel and tax may be added to the selling price charged by the dealer or other person paying the tax on gasoline or special fuel sold in this state
- Fleet Card: No provision to get refund

### **Diesel Fuel Tax, Kentucky B20 (Biodiesel)**

Rate: \$0.23/gallon (\$0.22/gallon + \$0.01/gallon Environmental Fee)

Statutory or Regulatory Basis: [Ky. Rev. Stat. § 138.220](#)

Exemption, Credit or Refund Status: DoD, Federal Civilian activities and National Guard are exempt [Ky. Rev. Stat. § 138.240](#)

Other Information:

- [Link to Kentucky Revised Statutes](#)
- Tax is variable. A minimum combined tax rate of 15 cents per gallon applies (10 cents per gallon variable excise tax plus a flat 5 cents per gallon supplemental tax). The variable excise tax is computed quarterly at 9 percent of the “weighted average wholesale tank wagon price” on gasoline “received” in Kentucky. The “weighted average wholesale tank wagon price” is determined the first month of each quarter. After the rate is established, it applies to all gasoline “received” during the next quarter.
- Tax Imposition: Tax is paid by the dealer receiving the gasoline or special fuel and tax may be added to the selling price charged by the dealer or other person paying the tax on gasoline or special fuel sold in this state
- Fleet Card: No provision to get refund

**Aviation Gasoline Tax, Kentucky**

In Kentucky, Aviation Gasoline is subject to a state excise tax of the same rate as Gasoline

Rate: \$0.26/gallon (\$0.25/gallon + \$0.01/gallon Environmental Fee)

Statutory or Regulatory Basis: [Ky. Rev. Stat. § 138.220](#)

Exemption, Credit or Refund Status: DoD, Federal Civilian activities and National Guard are exempt [Ky. Rev. Stat. § 138.240](#)

Other Information:

- [Link to Kentucky Revised Statutes](#)
- Tax Imposition: Tax is paid by the dealer receiving the gasoline or special fuel and tax may be added to the selling price charged by the dealer or other person paying the tax on gasoline or special fuel sold in this state
- **Refunds:** Important that FBO is a refund permit holder for aviation gasoline with state. If they are a permit holder, they back out the tax and apply for refund with state

**Kerosene, Kentucky KS1**

KSN and KSR are red dyed

Rate: No Tax

Statutory or Regulatory Basis: N/A

Exemption, Credit or Refund Status: N/A

### Other Information:

- Kerosene used for heating is not taxed
- A tax does not apply to kerosene unless it is blended with diesel for on road use

### **Jet Fuel Sales Tax, Kentucky**

Includes kerosene based fuels (JP-5, JP-8, and Jet A) and naphtha based fuels (JP-4, Jet B, and Jet 50)

Rate: 6% of gross receipts

Statutory or Regulatory Basis: [Ky. Rev. Stat. § 139.200](#)

Exemption, Credit or Refund Status: United States government (including National Guard) is exempt [Ky. Rev. Stat. § 139.470](#)

### Other Information:

- [Link to Kentucky Revised Statutes](#)
- There is no excise tax on jet fuel, only a sales tax
- Tax Imposition: Tax imposed on retailers (but passed to end users)
- **Refunds:** FBO should not charge tax on bill (sales tax is charged at retail level)

### **Environmental Assurance Fee, Kentucky**

Rate: \$0.014/gallon

Statutory or Regulatory Basis: [Ky. Rev. Stat. 224 § 60–145](#)

Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt [Ky. Rev. Stat. § 224.60-145](#) (referring back to [Ky. Rev. Stat. § 138.240](#) (2)) (Tax does not apply to “gasoline and special fuels sold to the United States government, including sales or deliveries to others who sell or deliver the gasoline or special fuels to the United States government, for use exclusively in equipment or vehicles owned or leased by the United States government”)
  - Base Exchanges are treated as part of United States when fuel is delivered onto military base (and for their own use)
- Export: No tax on fuel exported from state (deducted from fuel tax return)

### Other Information:

- [Link to Kentucky Revised Statutes](#)

- Rate is variable, up to, but not to exceed, one and four-tenths cent (\$0.014) per gallon on each gallon of gasoline or special fuel “received” in Kentucky
- Tax Imposition: Paid by dealers on each gallon of gasoline and special fuels received in the state

### **NORA Fee on #1 and #2 dyed diesel, Kentucky**

Rate: \$0.002/gallon

Statutory or Regulatory Basis: [42 U.S.C. § 6201](#)

Exemption, Credit or Refund Status:

- DoD is exempt (including the National Guard)
- **The Coast Guard is exempt**
- Federal Civilian agencies are not exempt

Other Information:

- [National Oil heat Research Alliance](#)
- [Exemption for military](#)
- The NORA fee covers all of the #1 and #2 dyed products. Generally, #1 can be classified or named diesel, kerosene or fuel oil. #2 can be classified or named diesel or fuel oil, distillate, etc. Product that is less than 500 ppm sulfur, dyed, and is labeled diesel is exempt. If the product is less than 500 ppm, is dyed, but is labeled heating oil, the fee attaches.
- Additionally, this is a use fee, so it only attaches if the product is used for heating.

## **Louisiana**

Sales Tax

Rate: N/A

Statutory or Regulatory Basis: N/A

Exemption, Credit or Refund Status:

- No sales tax on motor fuels (there is a sales tax on jet fuel)
- United States Government and instrumentalities are exempt from sales tax [La. Rev. Stat. § 47:302\(X\)\(7\)](#) (Constitutional exemption)

Other Information:

- [Exemption Certificate for use by departments and instrumentalities of the federal government \(R-1356L\)](#)
- Fleet Card: Since retail price includes fuel taxes, sales tax is not included in retail price so no need for credit or refund

## **Motor Fuel Tax, Louisiana Gasohol E-85**

Excise Taxes Division (225) 219-7656 (Press 3)

Rate: \$0.20/gallon (\$0.16/gallon gas tax + \$0.04/gallon Economic Development Tax)

Statutory or Regulatory Basis: [La. Rev. Stat. § 47:711](#) & [La. Rev. Stat. § 47:820.1](#)

### Exemption, Credit or Refund Status:

- United States Government (includes National Guard) exempt for deliveries of 6,000 gallons and over in a 72 hour period [La. Rev. Stat. § 47:715](#) (“The tax herein levied shall not apply to: (1) Gasoline delivered in lots of 6,000 gallons, or more, to the United States Government”)
  - Base Exchanges are treated as part of United States when fuel is for Government plated vehicles (if not Government plated, State would not recognize exemption)
  - Government can use SF1094 to support exemption
- Armed Forces exempt for gasoline delivered for propelling ships of the United States Navy or Coast Guard, or for aviation purposes [La. Rev. Stat. § 47:715](#) (“The tax herein levied shall not apply to: Gasoline delivered to the Armed Forces of the United States for propelling ships of the United States Navy or Coast Guard, or for aviation purposes”)
  - Base Exchanges: N/A
- Export: Any gasoline or motor fuel exported from the state is not taxable [La. Rev. Stat. § 47:717](#)

### Other Information:

- [Link to Louisiana Revised Statutes](#)
- Fleet Card: N/A
- No export deduction or refund for fuel exported from the state will be allowed unless the claim is supported by standard bills of lading issued by a common or contract carrier showing the exportation of the fuel, and by proof of the genuineness of the bill of lading
  - If export is made other than by common or contract carrier, claim must be supported by an official tax receipt from the state in which the fuel was actually received, or by other proof of export



- Claim for deduction or refund on gasoline exported to another state, by the dealer, firm, or person claiming the deduction or refund must be supported by authentic evidence of exportation [La. Rev. Stat. § 47:717](#)
- Tax Imposition: Dealer pays tax

### **Diesel Fuel Tax, Louisiana B20 (Biodiesel)**

Rate: \$0.20/gallon (\$0.16/gallon gas tax + \$0.04/gallon Economic Development Tax)

Statutory or Regulatory Basis: [La. Rev. Stat. § 47:711](#) & [La. Rev. Stat. § 47:820.1](#)

#### Exemption, Credit or Refund Status:

- United States government is not exempt for clear (undyed) diesel highway use (per LA DOR)
  - Base Exchanges: N/A
- Refund for undyed diesel used for other than highway purposes [La. Rev. Stat. § 47:802.1](#)
- Export: bonded supplier can take credit on supplier return; if not bonded, must have agreement with wholesaler and exporter not to charge tax

#### Other Information:

- [Link to Louisiana Revised Statutes](#)
- Tax Imposition: Dealer pays tax. Tax applies to sale of diesel fuel used for operation of motor vehicles required to be licensed for highway use in Louisiana
- See comments above (under Motor Fuel) regarding requirements for export deduction or refund
- Fleet Card: Government must file for refund (within 30 days of quarter end)

### **Jet Fuel and Aviation Gasoline Tax, Louisiana**

Includes kerosene based fuels (JP-5, JP-8, Jet A) and naphtha fuels (JP-4, Jet B, Jet 50)

Rate: \$0.20/gallon

Statutory or Regulatory Basis: [La. Rev. Stat. § 47:711](#) & [La. Rev. Stat. § 47:820.1](#)

- Exemption, Credit or Refund Status: United States Government and instrumentalities are exempt from sales tax [La. Rev. Stat. § 47:302\(X\)\(7\)](#) (Constitutional exemption)

#### Other Information:

- In Louisiana, Jet Fuel is subject to a state excise tax as stated and is exempt if used for aviation purposes.
- Tax Imposition: Tax imposed on retailers
- [Link to Louisiana Revised Statutes](#)
- **Refunds:** FBO should not charge tax on bill (sales tax is charged at retail level)

### **State Inspection Fee, Louisiana**

Rate: \$0.00125/gallon

Statutory or Regulatory Basis: [La. Rev. Stat. § 3:4684](#)

#### Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are not exempt
- Export: Not subject to the fee

#### Other Information:

- [Link to Louisiana Revised Statutes](#)
- Tax Imposition: Fee collected on petroleum products distributed, sold, or offered or exposed for sale or use or consumption in the state or used or consumed in the state, which shall be paid before delivery to agents, dealers or consumers in the state. The fee is paid by the first person handling or distributing the fuel in the state

### **Underground Storage Fee, Louisiana**

Rate: \$72.00 for each separate withdrawal of 9,000 gallons (\$0.008/gallon) (For withdrawals either greater or smaller than 9,000 gallons, the fee is adjusted by once cent-per-gallon conversion equivalent calculated according to the \$72.00 fee)

Statutory or Regulatory Basis: [La. Rev. Stat. § 30:2195.3](#)

#### Exemption, Credit or Refund Status:

- Fee does not apply to motor fuels delivered into aboveground tanks, USTs at federal facilities, or USTs exempt from the UST regulations. [Motor Fuel Delivery Fee Information](#)
- Export: The fee should not be imposed when motor fuels are destined for export and remain in continuous movement to a destination outside Louisiana

#### Other Information:

- [Link to Louisiana Revised Statutes](#)
- Tax Imposition: A fee is imposed on the first sale or delivery of a motor fuel upon withdrawal from bulk of that fuel

## Maine

Rate: N/A

Statutory or Regulatory Basis: N/A

Exemption, Credit or Refund Status:

- No sales tax on fuel if fuel excise tax is paid (“No tax on sales, storage or use may be collected upon or in connection with: sales of motor fuels upon which a tax at the maximum rate for highway use has been paid pursuant to Part 5 or a comparable tax of any other state or province; and internal combustion engine fuel, as defined in section 2902, bought and used for the purpose of propelling jet or turbojet engine aircraft”) [36 Me. Rev. Stat. § 1760](#)
- United States Government is exempt from sales tax (“No tax on sales, storage or use may be collected upon or in connection with: Sales to ... the Federal Government, or to any unincorporated agency or instrumentality... or to any incorporated agency or instrumentality ... wholly owned ...”) [36 Me. Rev. Stat. § 1760](#)

Other Information:

- Fleet Card: Since retail price includes fuel taxes, sales tax is not included in retail price so no need for credit or refund
  - Even though U.S. Government is exempt from fuel taxes, since it is also exempt from sales tax, retail outlet should not charge sales tax
- [Rule No. 302, Government Agencies, Exempt Organizations and Sales Thereto](#)

### **Motor Fuel Tax, Maine Gasohol**

Sales, Fuel & Special Tax Division (207) 624-9745

Rate: \$0.30/gallon

Statutory or Regulatory Basis: [36 Me. Rev. Stat. § 2903](#)

Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt [36 Me. Rev. Stat. § 2903](#) (Exempt fuels include those “on which the collection of the tax imposed by this section is precluded by federal law or regulation”)

Base Exchanges are treated as part of United States when fuel is for their own use

- Export: Tax does not apply to fuel sold wholly for exportation from the State [36 Me. Rev. Stat. § 2903](#)

#### Other Information:

- Fleet Card: Fleet Card obtains refunds through oil companies
- Tax Imposition: Tax is imposed on ultimate consumer. Distributor that first receives the fuel in the State is primarily responsible for paying the tax
- [Fuel Tax Rates](#)

#### **E-85 Tax, Maine**

Rate: \$0.30/gallon

Statutory or Regulatory Basis: [36 Me. Rev. Stat. § 3203](#)

#### Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt [36 Me. Rev. Stat. § 2903](#) (Exempt fuels include those “on which the collection of the tax imposed by this section is precluded by federal law or regulation”)
  - Base Exchanges are treated as part of United States when fuel is for their own use
- Export: Tax does not apply to fuel sold wholly for exportation from the State [36 Me. Rev. Stat. § 2903](#)

#### Other Information:

- [Instructions for Special Fuel Retailer Tax Return](#) (Law provides for different tax rates on sales of different types of low-energy fuel. The most common low-energy fuel is propane, which is why line 21 reflects the tax rate of 16¢ per gallon. If other low-energy fuel is sold, substitute appropriate tax rate on line)
- Tax Imposition: Tax is imposed on ultimate consumer. Distributor that first receives the fuel in the State is primarily responsible for paying the tax

#### **Diesel Fuel Tax, Maine B20 (Biodiesel)**

Rate: \$0.312/gallon

Statutory or Regulatory Basis: [36 Me. Rev. Stat. § 2903](#)

Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt [36 Me. Rev. Stat. § 3204-A](#) (Exempt fuels include those “on which the collection of the tax imposed by this section is precluded by federal law or regulation”)
  - Base Exchanges are treated as part of United States when fuel is for their own use
- Export: Special fuel sold only for exportation from this State is exempt [36 Me. Rev. Stat. § 3204-A](#)

Other Information:

- Fleet Card: Fleet Card obtains refunds through oil companies
- Tax Imposition: Tax is imposed on ultimate consumer. The supplier and retailer are primarily responsible for paying the tax

## **Jet Fuel Tax, Maine**

Includes kerosene based fuels (JP-5, JP-8, and Jet A) and naphtha fuels (JP-4, Jet B, Jet 50)  
Aviation Gasoline tax

Rate: \$0.34/gallon

Statutory or Regulatory Basis: [36 Me. Rev. Stat. § 2903](#)

Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt [36 Me. Rev. Stat. § 2903](#) (Exempt fuels include those “on which the collection of the tax imposed by this section is precluded by federal law or regulation”)
- Export: Fuel sold only for exportation from this State is exempt
  - Schedule 7 on report

Other Information:

- Tax Imposition: Tax is imposed on ultimate consumer. Distributor that first receives the fuel in the State is primarily responsible for paying the tax
- **Refunds**: Government must apply for refund using [Refund Application Aeronautical Fuel](#)

## **Ground and Surface Waters Clean-Up and Response Fund, Maine**

### Rate:

- \$0.03/barrel-Unrefined crude oil and liquid asphalt
- \$0.72/barrel-#6 fuel oil
- \$0.22/barrel-#2 fuel oil, kerosene, jet fuel, diesel fuel, and other refined products and their by-products not otherwise specified
- \$0.41/barrel-gasoline

Statutory or Regulatory Basis: [38 Me. Rev. Stat. § 551](#)

### Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are not exempt
- Export: The fee is not assessed on petroleum products that are exported from the state  
[38 M38 Me. Rev. Stat. § 551](#)

### Other Information:

- [Fee Schedule](#)
- Division of Program Services issued memo on December 7, 2001 changing surcharge fees authorized by 38 Me. Rev. Stat. § 569-A(5)(E)
- Tax Imposition: Fee is assessed on the first transfer of products by oil terminal facility licensees and on persons required to register with the State who first transports oil into the State

## **Petroleum Market Share Fee, Maine**

Rate: \$0.40/10,000 gallons or portion thereof

Statutory or Regulatory Basis: [10 Me. Rev. Stat. § 1681](#)

### Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are not exempt
- Fee is imposed on petroleum distributors for distributing home heating oil and motor oil within the state

### Other Information:

- Fee applies to home heating oil" meaning #2 fuel oil sold for heating residential, industrial or commercial space or water and motor fuel oil, meaning internal combustion fuel sold for use in motor vehicles
- Home heating oil or motor fuel oil that is subsequently exported from the State is excluded from computation, except that home heating oil sold to a retailer or retail outlet located outside the State that sells home heating oil at retail within the State is not excluded.

### **NORA Fee on #1 and #2 dyed diesel, Maine**

Rate: \$0.002/gallon

Statutory or Regulatory Basis: [42 U.S.C. § 6201](#)

Exemption, Credit or Refund Status:

- DoD is exempt (including the National Guard)
- **The Coast Guard is exempt**
- Federal Civilian agencies are not exempt

Other Information:

- [National Oil heat Research Alliance](#)
- [Exemption for military](#)
- The NORA fee covers all of the #1 and #2 dyed products. Generally, #1 can be classified or named diesel, kerosene or fuel oil. #2 can be classified or named diesel or fuel oil, distillate, etc. Product that is less than 500 ppm sulfur, dyed, and is labeled diesel is exempt. If the product is less than 500 ppm, is dyed, but is labeled heating oil, the fee attaches.
- Additionally, this is a use fee, so it only attaches if the product is used for heating.

## **Maryland**

Sales Tax

Rate: N/A

Statutory or Regulatory Basis: N/A

Exemption, Credit or Refund Status:

- No sales tax where fuel tax is paid ("The sales and use tax does not apply to: a sale of a motor fuel that is subject to the motor fuel tax or the motor carrier tax") [Md. Tax Code Ann. § 11-221](#)
- United States Government exempt from sales tax

## Other Information:

- Fleet Card: Since retail price includes fuel taxes, sales tax is not included in retail price so no need for credit or refund
  - Even though U.S. Government is exempt from fuel taxes, since it is also exempt from sales tax, retail outlet should not charge sales tax

### **Motor Fuel Tax, Maryland Gasohol E-85**

Combined Applicable Rate Effective July 1, 2020

Rate: \$0.3630/gallon

Statutory or Regulatory Basis: [Md. Tax Code Ann. § 9-305](#)

### Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt
- DC Government is not exempt [Md. Tax Code § 9-304](#) (“Licensed dealer, licensed special fuel seller, or a licensed turbine fuel seller may omit the tax on fuel sold to the United States or a unit of the United States”)
  - Base Exchanges are treated as part of United States when fuel delivered into tanks separate from resale tanks and fuel is for their own use
- Export: Tax does not apply to motor fuel that is exported or sold for exportation from the state [Md. Tax Code § 9-303](#)

## Other Information:

- [Link to Maryland Code](#)
- [Current tax rates](#)
- Fleet Card: Refunds available through oil companies/distributors (they take credit on returns filed with state)
- Tax Imposition: Tax is imposed on motor fuel; collected by dealers, distributors and sellers from buyers
- **Refunds**: Government can apply using Refund Questionnaire (COT/RAD-028), Record of Vehicle Motor Fuel Used (COT/RAD-061) and Refund Claim Form (GT 106)

### **Diesel Fuel Tax, Maryland B20 (Biodiesel)**

Combined Applicable Rate Effective July 1, 2020

Rate: \$0.3705/gallon



Statutory or Regulatory Basis: [Md. Tax Code Ann. § 9-305](#)

Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt [Md. Tax Code § 9-304](#) (“Licensed dealer, licensed special fuel seller, or a licensed turbine fuel seller may omit the tax on fuel sold to the United States or a unit of the United States”)
  - Base Exchanges are treated as part of United States when fuel delivered into tanks separate from resale tanks and fuel is for their own use
- Export: Tax does not apply to motor fuel that is exported or sold for exportation from the state [Md. Tax Code § 9-303](#)

Other Information:

- [Link to Maryland Code](#)
- Fleet Card: Refunds should be available through oil companies/distributors (they take credit on returns filed with state)(some indication or problems) but filing is probably necessary
- Tax Imposition: Tax is imposed on motor fuel; collected by dealers, distributors and sellers from buyers
- Tax does not apply to special fuel delivered into a tank used only for heating
- **Refunds:** Government can apply using Refund Questionnaire (COT/RAD-028), Record of Vehicle Motor Fuel Used (COT/RAD-061) and Refund Claim Form (GT 106)

## **Kerosene Tax, Maryland**

KS1 (KSN and KSR are red dyed and no tax applies)

Combined Applicable Rate Effective July 1, 2020

Rate: \$0.3705/gallon

Statutory or Regulatory Basis: [Md. Tax Code Ann. § 9-305](#)

Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt [Md. Tax Code § 9-304](#) (“Licensed dealer, licensed special fuel seller, or a licensed turbine fuel seller may omit the tax on fuel sold to the United States or a unit of the United States”)

Base Exchanges are treated as part of United States when fuel delivered into tanks separate from resale tanks and fuel is for their own use

- Export: Tax does not apply to motor fuel that is exported or sold for exportation from the state [Md. Tax Code § 9-303](#)

#### Other Information:

- [Link to Maryland Code](#)
- Fleet Card: Refunds should be available through oil companies/distributors (they take credit on returns filed with state)(some indication or problems) but filing is probably necessary
- Tax Imposition: Tax is imposed on motor fuel; collected by dealers, distributors and sellers from buyers
- Tax does not apply to special fuel delivered into a tank used only for heating
- **Refunds**: Government can apply using Refund Questionnaire (COT/RAD-028), Record of Vehicle Motor Fuel Used (COT/RAD-061) and Refund Claim Form (GT 106)

#### **Aviation Gasoline Tax, Maryland**

Combined Applicable Rate Effective July 1, 2020

Rate: \$0.07/gallon

Statutory or Regulatory Basis: [Md. Tax Code Ann. § 9-305](#)

#### Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt [Md. Tax Code § 9-304](#) (“Licensed dealer, licensed special fuel seller, or a licensed turbine fuel seller may omit the tax on fuel sold to the United States or a unit of the United States”)
- Export: Tax does not apply to motor fuel that is exported or sold for exportation from the state [Md. Tax Code § 9-303](#)

#### Other Information:

- [Link to Maryland Code](#)
- Tax Imposition: Tax is imposed on motor fuel; collected by dealers, distributors and sellers from buyers
- Tax does not apply to special fuel delivered into a tank used only for heating
- **Refunds**: FBOs can generally back out tax at larger airports

At smaller airports, they may only have tax paid product on hand

Government then applies for refund

- Refund Questionnaire (COT/RAD-028), Record of Vehicle Motor Fuel Used (COT/RAD-061) and Refund Claim Form (GT 106)

### **Turbine (Jet) Fuel Tax, Maryland**

Includes kerosene based fuels (JP-5, JP-8, Jet A) and naphtha fuels (JP-4, Jet B Jet50)

Rate: \$0.07/gallon

Statutory or Regulatory Basis: [Md. Tax Code Ann. § 9-305](#)

#### Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt [Md. Tax Code § 9-304](#) (“Licensed dealer, licensed special fuel seller, or a licensed turbine fuel seller may omit the tax on fuel sold to the United States or a unit of the United States”)
- Export: Tax does not apply to motor fuel that is exported or sold for exportation from the state [Md. Tax Code § 9-303](#)

#### Other Information:

- [Link to Maryland Code](#)
- Tax Imposition: Tax is imposed on motor fuel; collected by dealers, distributors and sellers from buyers
- Tax does not apply to special fuel delivered into a tank used only for heating
- **Refunds:** FBOs can generally back out tax at larger airports
  - At smaller airports, they may only have tax paid product on hand
  - Government then applies for refund
- Refund Questionnaire (COT/RAD-028), Record of Vehicle Motor Fuel Used (COT/RAD-061) and Refund Claim Form (GT 106)

### **Oil Transfer Fee, Maryland**

Rate: \$0.0775/Barrel (Before July 1, 2021) \$0.05/Barrel (After July 1, 2021)

Statutory or Regulatory Basis: [Md. Envir. Code Ann. § 4-411](#)

#### Exemption, Credit or Refund Status:

- United States Government is not exempt; payable by licensees
- DLA Energy has license and pays fee for fuel it imports into state; report prepared and payment authorized through DLA Energy-Finance by DFAS-Columbus
- Export: No exemption

## Other Information:

- [Link to Maryland Code](#)
- Tax Imposition: Fee is imposed on oil transferred in the State
- "Oil" means oil of any kind and in any liquid form including: (i) Petroleum; (ii) Petroleum by-products; (iii) Fuel oil; (iv) Sludge containing oil or oil residues; (v) Oil refuse; (vi) Oil mixed with or added to or otherwise contaminating soil, waste, or any other liquid or solid media; (vii) Crude oils; (viii) Aviation fuel; (ix) Gasoline; (x) Kerosene; (xi) Light and heavy fuel oils; (xii) Diesel motor fuels; (xiii) Asphalt; and (xiv) Regardless of specific gravity, every other nonedible, nonsubstituted liquid petroleum fraction unless that fraction is specifically identified as a hazardous substance under the Comprehensive Environmental Response, Compensation, and Liability Act of 1980, 42 U.S.C. § 9601 et seq. "Oil" does not include: Liquefied propane; Liquefied natural gas; or any edible oils

## **Montgomery County Fuel Energy Tax, Maryland**

Fuel tax applies to any fuel, including diesel fuel, when used for heating in the county

### Rate:

- No. 1 Fuel Oil: \$0.24399/gallon
- No. 2 & 3 Fuel Oil: \$0.25311/gallon
- No. 4 Fuel Oil: \$0.25905/gallon
- No. 5 Fuel Oil: \$0.26406/gallon
- No. 6 Fuel Oil: \$0.26999/gallon
- Liquefied Pertol Gas: \$0.36790/pound
- Coal: \$50.54516/ton
- Steam: \$0.22324/therm
- Electricity: \$0.01978/kWh
- Gas: \$0.17026/therm

Statutory or Regulatory Basis: [Montgomery County Code § 52-14](#)

Exemption, Credit or Refund Status: DoD, Federal Civilian activities and National Guard are not exempt

### Other Information:

- [Link to Montgomery County Code](#)
- Fuel Energy Tax Return [2021-A](#) and [2021-B](#) (with applicable rates for non-residential distributions)
- [Fuel-Energy Tax Information](#)
- [Fuel Energy Tax Application](#)

- Tax Imposition: Imposed upon persons transmitting, distributing, manufacturing, producing or supplying fuel oil

### **Prince George's County Energy and Fuel Tax, Maryland**

Rate:

- Fuel Oil: \$0.0393875/gallon
- Electricity: \$0.0033307/kWh
- Natural Gas: \$0.0295718/therm
- Liquefied Petroleum Gas: \$0.0517150/gallon

Statutory or Regulatory Basis: [Prince George's County Code, §10-205.01](#)

Exemption, Credit or Refund Status: DoD, Federal Civilian activities and National Guard are not exempt

Other Information: N/A

### **Gross Receipts and Franchise Tax on Public Service Companies, Maryland**

This tax applies to Electricity and Natural Gas

Rate:

- Gross Receipts Tax: 2% of gross receipts derived from business in the State
- Electricity Franchise Tax: \$0.062/kWh
- Natural Gas Franchise Tax: \$0.402/therm

Statutory or Regulatory Basis: Md. Code Ann. Tax [§ 8-402](#); [§ 8-402.1](#) & [§ 8-403](#)

Exemption, Credit or Refund Status:

- United States government is not exempt
- Public service company may specifically surcharge customers for tax [Md. Code Ann. Tax § 8-409](#)

Other Information: Tax Imposition: Tax is imposed on utility company

### **NORA Fee on #1 and #2 dyed diesel**

Rate: \$0.002/gallon

Statutory or Regulatory Basis: [42 U.S.C. § 6201](#)

Exemption, Credit or Refund Status:

- DoD is exempt (including the National Guard)
- **The Coast Guard is exempt**
- Federal Civilian agencies are not exempt

Other Information:

- [National Oil heat Research Alliance](#)
- [Exemption for military](#)
- The NORA fee covers all of the #1 and #2 dyed products. Generally, #1 can be classified or named diesel, kerosene or fuel oil. #2 can be classified or named diesel or fuel oil, distillate, etc. Product that is less than 500 ppm sulfur, dyed, and is labeled diesel is exempt. If the product is less than 500 ppm, is dyed, but is labeled heating oil, the fee attaches.
- Additionally, this is a use fee, so it only attaches if the product is used for heating.

## Massachusetts

Sales Tax

Rate: N/A

Statutory or Regulatory Basis: N/A

Exemption, Credit or Refund Status:

- No sales tax when fuel tax is imposed (“The following sales and the gross receipts therefrom shall be exempt from the tax imposed by this chapter: Sales of tangible personal property includable in the measure of the excises levied under the provisions of chapters sixty-four A, sixty-four E, sixty-four F...”) [Mass. Gen. L. ch. 64H, § 6](#)
- United States Government is exempt from sales tax (“The following sales and the gross receipts therefrom shall be exempt from the tax imposed by this chapter: Sales to the United States, the commonwealth or any political subdivision thereof, or their respective agencies”) [Mass. Gen. L. ch. 64H, § 6](#)

Other Information: [Massachusetts General Laws](#)

### **Motor Fuel Tax, Massachusetts Gasohol E-85**

Rate: \$0.24/gallon

Statutory or Regulatory Basis: [Mass. Gen. L. ch. 64A, § 1](#) & [Mass. Gen. L. ch. 64A, § 3A](#)

### Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt (Not specifically stated in statute – may be [Mass. Gen. L. ch. 64A, § 12](#))

Base Exchanges are treated as part of United States when fuel is for their own use

- Export: Registered distributors or exporters can purchase fuel tax free and export fuel tax free; must file export report with state

### Other Information:

- [Massachusetts General Laws](#)
- [Tax Rates](#)
- Fleet Card: Government must file for refund using [Form GT-9, Gasoline Refund Application](#)
- Tax Imposition: Tax collected from buyer by distributor

### **Diesel Fuel Tax, Massachusetts B20 (Biodiesel)**

Rate: \$0.24/gallon

Statutory or Regulatory Basis: [Mass. Gen. L. ch. 64E, § 4](#)

### Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt (Not specifically stated in statute – may be [Mass. Gen. L. ch. 64A, § 12](#))

– Base Exchanges are treated as part of United States when fuel is for their own use

- Export: Registered distributors or exporters can purchase fuel tax free and export fuel tax free; must file export report with state

### Other Information:

- [Massachusetts General Laws](#)
- [Tax Rates](#)
- Fleet Card: Government must file for refund using [Form GT-9, Gasoline Refund Application](#)
- Tax Imposition: Tax collected from buyer by distributor

### **Jet Fuel Tax, Massachusetts**

Includes kerosene based fuels (JP-5, JP-8, Jet A) and naphtha fuels (JP-4, Jet B, Jet 50)

Rate: \$0.092/gallon

Statutory or Regulatory Basis: [Mass. Gen. L. ch. 64J, § 6](#)

Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt (“The sale of aircraft (jet) fuel directly to the United States Government, or any agency or instrumentality of the United States Government is exempt from the aircraft (jet) fuel tax imposed by M.G.L. c. 64J. A supplier or user-seller may sell aircraft (jet) fuel to the U.S. Government free of the aircraft (jet) fuel tax if he receives a properly completed Certificate of Exemption (Form JFT-8) from the U.S. Government. [830 CMR 64J.4.1](#)(6) (a)
- Export: Registered distributors or exporters can purchase fuel tax free and export fuel tax free; must file export report with state

Other Information:

- [Massachusetts General Laws](#)
- [Tax Rates](#)
- Tax Imposition: Tax collected from buyer by distributor
- “Aircraft fuel”, is all combustible gases and liquids, used or sold for use in propelling turbine-propeller jet, turbojet and jet driven aircraft and jet aircraft engines
- **Refunds:** If FBO cannot back out tax from bill, Government can file for refund using [Form JFT-9, Aircraft \(Jet\) Fuel Refund Application](#)

**Aviation Gasoline Tax, Massachusetts**

Rate: \$0.260/gallon

Statutory or Regulatory Basis: [Mass. Gen. L. ch. 64J, § 6](#)

Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt (Not specifically stated in statute – may be [Mass. Gen. L. ch. 64A, § 12](#))
- Export: Registered distributors or exporters can purchase fuel tax free and export fuel tax free; must file export report with state

Other Information:

- [Massachusetts General Laws](#)
- [Tax Rates](#)



- Tax Imposition: Tax collected from buyer by distributor
- "Aircraft fuel", is all combustible gases and liquids, used or sold for use in propelling turbine-propeller jet, turbojet and jet driven aircraft and jet aircraft engines
- **Refunds**: If FBO cannot back out tax from bill, Government can file for refund using [Form JFT-9, Aircraft \(Jet\) Fuel Refund Application](#)

## **Underground Storage Tank Petroleum Product Cleanup Fund Load Fee**

Rate: \$0.02686/gallon

Statutory or Regulatory Basis: [Mass. Gen. L. ch. 21J, § 2](#)

### Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt [Mass. Gen. L. ch. 21J, § 2](#) ("The fees established in this section shall not apply to sales or deliveries to the United States Government, or sales or deliveries to the commonwealth or any of its political subdivisions")
  - Base Exchanges are treated as part of United States when fuel is for their own use
- Export: Fee does not apply to delivery of product destined for export to a distributor when it is delivered by a bulk facility owner or operator to a common or contract carrier or an oceangoing vessel including a ship, barge, or tanker, and the product is in continuous movement to a destination outside this state [Mass. Gen. L. ch. 21J, § 2](#)

### Other Information:

- [Massachusetts General Laws](#)
- [Underground Storage Tank Petroleum Product Cleanup Fund Overview](#)
- Tax Imposition: Fee is imposed on the use of a dispensing facility at the site of delivery of petroleum product. Each owner or operator of a bulk facility on delivery of petroleum product to a dispensing facility collects fee from the person who orders or requests the delivery

## **Uniform Oil Spill Response & Prevention Fee**

Rate: \$0.05/barrel

Statutory or Regulatory Basis: [Mass. Gen. L. ch. 21M, § 8](#)

Exemption, Credit or Refund Status: United States government is NOT exempt

### Other Information:

- Imposed upon a person owning petroleum products at the time the petroleum products are received at a marine terminal within the commonwealth by means of a vessel from a point of origin outside the commonwealth
- [Oil fee information](#)

### **NORA Fee on #1 and #2 dyed diesel**

Rate: \$0.002/gallon

Statutory or Regulatory Basis: [42 U.S.C. § 6201](#)

Exemption, Credit or Refund Status:

- DoD is exempt (including the National Guard)
- **The Coast Guard is exempt**
- Federal Civilian agencies are not exempt

Other Information:

- [National Oil heat Research Alliance](#)
- [Exemption for military](#)
- The NORA fee covers all of the #1 and #2 dyed products. Generally, #1 can be classified or named diesel, kerosene or fuel oil. #2 can be classified or named diesel or fuel oil, distillate, etc. Product that is less than 500 ppm sulfur, dyed, and is labeled diesel is exempt. If the product is less than 500 ppm, is dyed, but is labeled heating oil, the fee attaches.
- Additionally, this is a use fee, so it only attaches if the product is used for heating.

## **Michigan**

Sales Tax

Rate: 6% of sales price

Statutory or Regulatory Basis: [Mich. Comp. Laws § 205.52](#)

Exemption, Credit or Refund Status:

- Sales tax is applicable to fuel

- United States Government is exempt from sales tax (“A person subject to a tax under this act shall not include in the amount of his or her gross proceeds used for the computation of the tax any proceeds of his or her business derived from sales to the United States, its unincorporated agencies and instrumentalities, any incorporated agency or instrumentality of the United States wholly owned by the United States or by a corporation wholly owned by the United States”) [Mich. Comp. Laws § 205.54h](#)

**Other Information:** Fleet Card: Exempting at pump; retailer sells fuel with tax, Fleet Card backs tax out of bills to Government and files for refund of tax with state

### **Motor Fuel Tax, Michigan Gasohol E-85**

Rate: \$0.3380/gallon

Statutory or Regulatory Basis: [Mich. Comp. Laws § 207.1008](#)

#### Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt [Mich. Comp. Laws § 207.1030](#) (“Motor fuel is exempt from the tax and the tax shall not be collected by the supplier if the motor fuel: Is gasoline or diesel fuel that is sold directly by the supplier to the federal government for use in a motor vehicle owned and operated or leased and operated by the federal government”)
  - Base Exchanges: unclear, but should be exempt if going into Government plated vehicles
- Export: Fuel for which proof of export is available in the form of a terminal-issued destination state shipping paper if the motor fuel is exported by a supplier who is licensed in the destination state or the fuel is sold by a supplier to another person for immediate export to a state for which the destination state fuel tax has been paid to the supplier who is licensed to remit tax to that destination state [Mich. Comp. Laws § 207.1030](#)

#### Other Information:

- Exemption applies to fuel used in a motor vehicle owned and operated or leased and operated by the federal government
- Fleet Card: Exempting at pump; retailer sells fuel with tax, Fleet Card backs tax out of bills to Government and files for refund of tax with state [Mich. Comp. Laws § 207.1034](#)
- Tax Imposition: Tax collected by distributors and suppliers and imposed on fuel imported into or sold, delivered, or used in the state

## **Diesel Fuel tax, Michigan B20 (Biodiesel)**

Rate: \$0.3730/gallon

Statutory or Regulatory Basis: [Mich. Comp. Laws § 207.1008](#)

### Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt [Mich. Comp. Laws § 207.1030](#) (“Motor fuel is exempt from the tax and the tax shall not be collected by the supplier if the motor fuel: Is gasoline or diesel fuel that is sold directly by the supplier to the federal government for use in a motor vehicle owned and operated or leased and operated by the federal government”)
  - Base Exchanges: unclear, but should be exempt if going into Government plated vehicles
- Export: Fuel for which proof of export is available in the form of a terminal-issued destination state shipping paper if the motor fuel is exported by a supplier who is licensed in the destination state or the fuel is sold by a supplier to another person for immediate export to a state for which the destination state fuel tax has been paid to the supplier who is licensed to remit tax to that destination state [Mich. Comp. Laws § 207.1030](#)

### Other Information:

- Exemption applies to fuel used in a motor vehicle owned and operated or leased and operated by the federal government
- Fleet Card: Exempting at pump; retailer sells fuel with tax, Fleet Card backs tax out of bills to Government and files for refund of tax with state [Mich. Comp. Laws § 207.1034](#)
- Tax Imposition: Tax collected by distributors and suppliers and imposed on fuel imported into or sold, delivered, or used in the state

## **Jet Fuel Tax, Michigan**

Includes kerosene based fuels (JP-5, JP-8, Jet A) and naphtha fuels (JP-4, Jet B, Jet 50)

Rate: \$0.03/gallon

Statutory or Regulatory Basis: [Mich. Comp. Laws § 259.203](#)

### Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt [Mich. Comp. Laws § 259.203](#); [Mich. Comp. Laws § 207.1030](#) (“Motor fuel is exempt from the tax and the tax shall not be collected by the supplier if the motor fuel: Is gasoline or diesel fuel that is

sold directly by the supplier to the federal government for use in a motor vehicle owned and operated or leased and operated by the federal government”)

- **Export:** Fuel for which proof of export is available in the form of a terminal-issued destination state shipping paper if the motor fuel is exported by a supplier who is licensed in the destination state or the fuel is sold by a supplier to another person for immediate export to a state for which the destination state fuel tax has been paid to the supplier who is licensed to remit tax to that destination state [Mich. Comp. Laws § 207.1030](#)

#### Other Information:

- **Tax Imposition:** Tax collected by distributors and suppliers and imposed on fuel imported into or sold, delivered, or used in the state
- **Refunds:** If FBO does not sell tax free, or card processor reimburse tax, Government can file for refund
  - Refund claim for aviation fuel must be filed within six months of the date of purchase of the fuel
  - Claims may be filed more often than once during the filing period.
  - [Request a Refund Claim Form](#)

#### **Underground Storage Tank Fee, Michigan**

Rate: \$0.00875/gallon

Statutory or Regulatory Basis: [Mich. Comp. Laws § 324.21508](#)

#### Exemption, Credit or Refund Status:

- United States Government is not exempt
- **Export:** Sales for immediate export are exempt [Revenue Admin Bulletin 1990-33](#)

Other Information: Tax Imposition: Fee is imposed on all refined petroleum products sold for resale in the state or consumption in the state. State pre-collects regulatory fees from persons who refine petroleum in this state for resale in the state or consumption in the state and persons who import refined petroleum into the state for resale in the state or consumption in the state

#### **NORA Fee on #1 and #2 dyed diesel, Michigan**

Rate: \$0.002/gallon

Statutory or Regulatory Basis: [42 U.S.C. § 6201](#)

### Exemption, Credit or Refund Status:

- DoD is exempt (including the National Guard)
- **The Coast Guard is exempt**
- Federal Civilian agencies are not exempt

### Other Information:

- [National Oil heat Research Alliance](#)
- [Exemption for military](#)
- The NORA fee covers all of the #1 and #2 dyed products. Generally, #1 can be classified or named diesel, kerosene or fuel oil. #2 can be classified or named diesel or fuel oil, distillate, etc. Product that is less than 500 ppm sulfur, dyed, and is labeled diesel is exempt. If the product is less than 500 ppm, is dyed, but is labeled heating oil, the fee attaches.
- Additionally, this is a use fee, so it only attaches if the product is used for heating.

## Minnesota

Sales Tax

Rate: N/A

Statutory or Regulatory Basis: N/A

### Exemption, Credit or Refund Status:

- No sales tax if fuel tax is imposed (“The following petroleum products are exempt: (1) products upon which a tax has been imposed and paid under chapter 296A, and for which no refund has been or will be allowed because the buyer used the fuel for nonhighway use”) [Minn. Stat. § 297A.68](#)
- United States Government is exempt from sales tax (“All sales, except those listed in paragraph (b), to the following governments and political subdivisions, or to the listed agencies or instrumentalities of governments and political subdivisions, are exempt: (1) the United States and its agencies and instrumentalities”) [Minn. Stat. § 297A.70](#)

### Other Information:

- Fleet Card: Since retail price includes fuel taxes, sales tax is not included in retail price so no need for credit or refund
  - Even though U.S. Government is exempt from fuel taxes, since it is also exempt from sales tax, retail outlet should not charge sales tax

## **Motor Fuel Tax, Minnesota Gasohol and Ethanol**

Rate: \$0.285/gallon

Statutory or Regulatory Basis: [Minn. Stat. §296A.07](#)

### Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt [Minn. Stat. § 296A.16](#) (“The commissioner shall allow the distributor credit or refund of the tax paid on gasoline and special fuel sold to the United States government to be used exclusively in performing its governmental functions and activities”)
  - Base Exchanges are treated as part of United States when fuel is for their own use
- Export: State allows the distributor a credit or refund of tax paid on fuel exported or sold for export from the state [Minn. Stat. § 296A.16](#)

### Other Information:

- “Cost plus a fixed fee” contractor employed by the United States Government on any national defense project is exempt [Minn. Stat. § 296A.16](#)
- [Minnesota Fuel Tax rate Sheet](#)
- Fleet Card: Refunds available through oil companies/distributors (they take credit on returns filed with state)
- Tax Imposition: Tax is imposed on the first licensed distributor who received the product in Minnesota

## **E-85 Fuel Tax, Minnesota**

Rate: \$0.2025/gallon

Statutory or Regulatory Basis: [Minn. Stat. §296A.07](#)

### Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt [Minn. Stat. § 296A.16](#) (“The commissioner shall allow the distributor credit or refund of the tax paid on gasoline and special fuel sold to the United States government to be used exclusively in performing its governmental functions and activities”)
  - Base Exchanges are treated as part of United States when fuel is for their own use
- Export: State allows the distributor a credit or refund of tax paid on fuel exported or sold for export from the state [Minn. Stat. § 296A.16](#)

### Other Information:

- “Cost plus a fixed fee” contractor employed by the United States Government on any national defense project is exempt [Minn. Stat. § 296A.16](#)
- [Minnesota Fuel Tax rate Sheet](#)
- Fleet Card: Refunds available through oil companies/distributors (they take credit on returns filed with state)
- Tax Imposition: Tax is imposed on the first licensed distributor who received the product in Minnesota

### **Diesel Fuel Tax, Minnesota B20 (Biodiesel)**

Rate: \$0.285/gallon

Statutory or Regulatory Basis: [Minn. Stat. §296A.08](#)

### Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt [Minn. Stat. § 296A.16](#) (“The commissioner shall allow the distributor credit or refund of the tax paid on gasoline and special fuel sold to the United States government to be used exclusively in performing its governmental functions and activities”)
  - Base Exchanges are treated as part of United States when fuel is for their own use
- Export: State allows the distributor a credit or refund of tax paid on fuel exported or sold for export from the state [Minn. Stat. § 296A.16](#)

### Other Information:

- [Diesel Fuel \(Special Fuel\) Excise Tax](#)
- “Cost plus a fixed fee” contractor employed by the United States Government on any national defense project is exempt [Minn. Stat. § 296A.16](#)
- Fleet Card: Refunds available through oil companies/distributors (they take credit on returns filed with state)
- Tax Imposition: Tax is imposed on the first licensed distributor who received the product in Minnesota
- State requires the addition of 2% vegetable oil or animal fat in all diesel offered for sale by June 2005; some biodiesel production starting in state

### **Jet Fuel Tax, Minnesota**

Includes kerosene based fuels (JP-5, JP-8, Jet A) and naphtha fuels (JP-4, Jet B, Jet 50)

Rate: \$0.15/gallon



Statutory or Regulatory Basis: [Minn. Stat. §296A.09](#)

Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt [Minn. Stat. § 296A.16](#) (“The commissioner shall allow the distributor credit or refund of the tax paid on gasoline and special fuel sold to the United States government to be used exclusively in performing its governmental functions and activities”)
  - Base Exchanges are treated as part of United States when fuel is for their own use
- Export: State allows the distributor a credit or refund of tax paid on fuel exported or sold for export from the state [Minn. Stat. § 296A.16](#)

Other Information:

- “Cost plus a fixed fee” contractor employed by the United States Government on any national defense project is exempt [Minn. Stat. § 296A.16](#)
- Tax Imposition: Tax is imposed on the first licensed distributor who received the product in Minnesota
- “Aviation turbine fuel” and “jet fuel” mean blends of hydrocarbons derived from crude petroleum, natural gasoline, and synthetic hydrocarbons, intended for use in aviation turbine engines, and that meet the specifications in ASTM specification D 1655-96c
- **Refunds:**
  - If FBO selling from taxed storage, FBO can back out tax as credit on tax return
  - If FBO is pulling from untaxed storage, FBO has to charge tax and Government has to apply for a refund by requesting refund in a letter or using [PDR-1AV \(Aviation Fuel Tax Claim for Refund\)](#)

**Aviation Gasoline Tax, Minnesota**

Rate: \$0.05/gallon

Statutory or Regulatory Basis: [Minn. Stat. §296A.09](#)

Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt [Minn. Stat. § 296A.16](#) (“The commissioner shall allow the distributor credit or refund of the tax paid on gasoline and special fuel sold to the United States government to be used exclusively in performing its governmental functions and activities”)

- Base Exchanges are treated as part of United States when fuel is for their own use
- Export: State allows the distributor a credit or refund of tax paid on fuel exported or sold for export from the state [Minn. Stat. § 296A.16](#)

#### Other Information:

- “Cost plus a fixed fee” contractor employed by the United States Government on any national defense project is exempt [Minn. Stat. § 296A.16](#)
- Tax Imposition: Tax is imposed on the first licensed distributor who received the product in Minnesota
- “Aviation turbine fuel” and “jet fuel” mean blends of hydrocarbons derived from crude petroleum, natural gasoline, and synthetic hydrocarbons, intended for use in aviation turbine engines, and that meet the specifications in ASTM specification D 1655-96c
- **Refunds:**
  - If FBO selling from taxed storage, FBO can back out tax as credit on tax return
  - If FBO is pulling from untaxed storage, FBO has to charge tax and Government has to apply for a refund by requesting refund in a letter or using [PDR-1AV \(Aviation Fuel Tax Claim for Refund\)](#)

### **Petroleum Inspection Fee, Minnesota**

Rate: \$0.001/gallon

Statutory or Regulatory Basis: [Minn. Stat. §239.101](#)

#### Exemption, Credit or Refund Status:

- United States Government is not exempt
  - Include in price
- Export: State will credit for fuel exported or sold for export from the state upon filing of a report ([Petroleum Inspection Fee](#)) [Minn. Stat. § 239.101](#)

Other Information: Tax Imposition: Fee is imposed on petroleum products when received by the first licensed distributor, and on petroleum products received and held for sale or use by any person when the petroleum products have not previously been received by a licensed distributor

### **Motor Fuel Surcharge, Minnesota**

Rate: \$0.035/gallon

Statutory or Regulatory Basis: N/A

### Exemption, Credit or Refund Status:

Assessed on all motor fuels in Minnesota. There will also be a proportional surcharge assessed on alternative fuels. This surcharge will be updated annually effective on the first day of July.

Other Information: [Alternative Fuel Tax Rate Conversion Table](#)

### **Petroleum Tank Release Cleanup Fee, Minnesota**

This fee is imposed for a 4-month period whenever the balance of the State Petroleum Tank Fund drops below \$4 million

Rate: \$0.02/gallon

Statutory or Regulatory Basis: [Minn. Stat. § 115C.08](#)

### Exemption, Credit or Refund Status:

- United States Government is not exempt
- Export: No exemption

### Other Information:

- Historically, fee is imposed four months at a time by the commissioner when the relevant MN fund falls below a specified level (e.g. fee is only applicable intermittently, for periods of four months at a time). If the fee is active, the dates are shown at the top of this webpage - [MN Dept. of Revenue](#)
  - Tax Imposition: Fee imposed on the use of tanks that contain petroleum products. On products other than gasoline, the first licensed distributor receiving the product in Minnesota must pay the fee. When the product is gasoline, the distributor responsible for payment of the gasoline tax is also responsible for payment of the fee

## **Mississippi**

Sales Tax

Rate: N/A

Statutory or Regulatory Basis: N/A

### Exemption, Credit or Refund Status:

- Retail sales of motor fuel are not subject to sales tax [Miss. Code Ann. § 27-65-111](#)
- United States Government is exempt from sales tax ("Sales of tangible property, charges for labor or services are exempt when sold to, billed to and paid for by the United States

Government or the State of Mississippi, its departments and institutions, counties and municipalities”) [Miss. Code Ann. § 27-65-105](#)

Other Information: Fleet Card: Since retail price includes fuel taxes, sales tax is not included in retail price so no need for credit or refund

### **Gasoline, Gasohol, E-85 Tax, Mississippi**

Rate: \$0.18/gallon (\$0.126/gallon Reduced rate for government)

Statutory or Regulatory Basis: Miss. Code §§ [27-55-11](#), [27-55-12](#)

#### Exemption, Credit or Refund Status:

- DoD and National Guard are exempt if 4,000 gallons or more are delivered
  - Deliveries to DoD and National Guard of less than 4,000 gallons are taxed at reduced rate
  - Federal Civilian activities get reduced rate (no matter what quantity is delivered)
- Deliveries to DoD and National Guard of less than 4,000 gallons are taxed at reduced rate
- Federal Civilian activities get reduced rate (no matter what quantity is delivered)
- Export: Gasoline exported to another State is exempt [Petroleum Tax Information Bulletin](#)

#### Other Information:

- [Link to Miss. Code -Gasoline Tax Law](#)
- [Petroleum Tax Information Bulletin](#)
- Tax Imposition: Tax is imposed on persons in business as a distributor for the privilege of engaging in such business on all gasoline and blend stock stored, sold, distributed, manufactured, refined, distilled, blended or compounded in the state or received in the state for sale, use on the highways, storage, distribution, or for any purpose
- Fleet Card: N/A

### **Diesel Tax, Mississippi B20 (Biodiesel)**

Rate: \$0.18/gallon (\$0.1325/gallon Reduced rate for government)

Statutory or Regulatory Basis: Miss. Code §§ [27-55-519](#), [27-55-12](#)

#### Exemption, Credit or Refund Status:

- DoD and National Guard exempt if 4000 gallons or more are delivered

- Amount delivered (and supplier’s proof of exemption) is supported by copies of the invoices [Miss. Code § 27-55-527](#) (There shall not be included in the measure of the tax levied in this article any fuel: “sold to the United States government for use of the Armed Forces only, and delivered in quantities of not less than four thousand (4,000) gallons”)
- Base Exchanges: N/A (should be exempt if fuel is going into military plated vehicle)
- Deliveries to DoD and National Guard of less than 4,000 gallons are taxed at reduced rate
- Export: Diesel exported to another State is exempt [Petroleum Tax Information Bulletin](#)
- Federal Civilian activities get reduced rate (no matter what quantity is delivered)

### Other Information:

- [Link to Miss. Code -Special Fuels Tax Law](#)
- [Petroleum Tax Information Bulletin](#)
- Tax Imposition: Tax is imposed on persons in business as a distributor for the privilege of engaging in such business on all gasoline and blend stock stored, sold, distributed, manufactured, refined, distilled, blended or compounded in the state or received in the state for sale, use on the highways, storage, distribution, or for any purpose
- Fleet Card: N/A

### **Jet Fuel Tax, Mississippi**

Includes kerosene based fuels (JP-5, JP-8, Jet A) and naphtha fuels (JP-4, Jet B, Jet 50)

Rate: \$0.525/gallon (\$0.005/gallon Reduced rate for government)

Statutory or Regulatory Basis: Miss. Code §§ [27-55-519](#), [27-55-12](#)

### Exemption, Credit or Refund Status:

- DoD and National Guard exempt if 4000 gallons or more are delivered
  - Amount delivered (and supplier’s proof of exemption) is supported by copies of the invoices [Miss. Code § 27-55-527](#) (There shall not be included in the measure of the tax levied in this article any fuel: “sold to the United States government for use of the Armed Forces only, and delivered in quantities of not less than four thousand (4,000) gallons”)
- Deliveries to DoD and National Guard of less than 4,000 gallons are taxed at reduced rate
- Export: Diesel exported to another State is exempt [Petroleum Tax Information Bulletin](#)
- Federal Civilian activities get reduced rate (no matter what quantity is delivered)

### Other Information:

- [Link to Miss. Code -Special Fuels Tax Law](#)
- **Refunds:** For DoD and National Guard lifting more than 4,000 gallons at FBOs, seller can give exemption on invoice
  - For lifted quantities less than 4,000 gallons, sellers can give reduced rate on invoice
  - Exemption is at point of sale, not from the state

### **Aviation Gasoline Tax, Mississippi**

Rate: \$0.64/gallon (\$0.0104/gallon Reduced rate for government)

Statutory or Regulatory Basis: Miss. Code §§ [27-55-11](#), [27-55-12](#)

### Exemption, Credit or Refund Status:

- DoD and National Guard exempt if 4000 gallons or more are delivered
  - Amount delivered (and supplier's proof of exemption) is supported by copies of the invoices [Miss. Code § 27-55-527](#) (There shall not be included in the measure of the tax levied in this article any fuel: "sold to the United States government for use of the Armed Forces only, and delivered in quantities of not less than four thousand (4,000) gallons")
- Deliveries to DoD and National Guard of less than 4,000 gallons are taxed at reduced rate
- Export: Diesel exported to another State is exempt [Petroleum Tax Information Bulletin](#)
- Federal Civilian activities get reduced rate (no matter what quantity is delivered)

### Other Information:

- [Link to Miss. Code -Gasoline Tax Law](#)
- [Petroleum Tax Information Bulletin](#)
- Tax Imposition: Tax is imposed on distributors for the privilege of engaging in business on fuel stored, sold, distributed, manufactured, refined, distilled, blended or compounded in the state or received in the state for sale, use on the highways, storage, distribution, or for any purpose
- **Refunds:** For DoD and National Guard lifting more than 4,000 gallons at FBOs, seller can give exemption on invoice
  - For lifted quantities less than 4,000 gallons, sellers can give reduced rate on invoice. Exemption is at point of sale, not from the state

### **Environmental Protection Fee, Mississippi**

Rate: \$0.004/gallon

Statutory or Regulatory Basis: [Miss. Code § 49-17-407](#)

Exemption, Credit or Refund Status:

- United States Government is not exempt
- Export: If fuel is exported from state it is exempt from fee

Other Information:

- [Link to Miss. Underground Storage Tank Act](#)
- Tax Imposition: Environmental protection fee is levied upon bonded distributor who sells or delivers motor fuels to a retailer or user in the state

## Missouri

Sales Tax

Rate: N/A

Statutory or Regulatory Basis: N/A

Exemption, Credit or Refund Status:

- No sales tax on fuel when fuel tax is paid (“There are also specifically exempted from the provisions of the local sales tax law as defined in section [32.085, RSMo](#), section [238.235, RSMo](#), and sections [144.010 to 144.525](#) and [144.600 to 144.745](#) and from the computation of the tax levied, assessed or payable pursuant to the local sales tax law as defined in section [32.085, RSMo](#), section [238.235, RSMo](#), and sections [144.010 to 144.525](#) and [144.600 to 144.745](#): (1) Motor fuel or special fuel subject to an excise tax of this state, unless all or part of such excise tax is refunded pursuant to section [142.824, RSMo](#)”) [Mo. Rev. Stat. § 144.030](#)
- United States Government is exempt from sales tax (“There is hereby specifically exempted from the provisions of sections [144.010 to 144.525](#) and from the computation of the tax levied, assessed or payable pursuant to sections [144.010 to 144.525](#) ...any retail sale which the state of Missouri is prohibited from taxing pursuant to the Constitution or laws of the United States of America...”) [Mo. Rev. Stat. § 144.030](#)

Other Information:

- Fleet Card: Since retail price includes fuel taxes, sales tax is not included in retail price so no need for credit or refund
  - Even though U.S. Government is exempt from fuel taxes, since it is also exempt from sales tax, retail outlet should not charge sales tax

**Motor Fuel Tax, Missouri Gasohol, E-85, & Kerosene**

Rate: \$0.17/gallon

Statutory or Regulatory Basis: [Mo. Rev. Stat. § 142.803](#)

Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt [Mo. Rev. Stat. § 142.815](#) (Fuel for the following uses is exempt: “motor fuel sold to the United States or any agency or instrumentality thereof”)
  - Exemption must be supported by exemption certificate ([Form 2992](#)) Mo. Rev. Stat. § 142.818
  - Base Exchanges are treated as part of United States when fuel is for their own use
- Export: Motor fuel exported from the state is exempt under the following conditions
  - proof of export is available in the form of a terminal-issued destination state shipping paper and which is either:
    - Exported by a supplier who is licensed in the destination state or through the bulk transfer system (deduction on supplier’s report);
    - Removed by a licensed distributor for immediate export to a state for which all the applicable taxes and fees have been paid to the supplier, who is licensed to remit tax to the destination state; or
    - Acquired by a licensed distributor and which the tax has previously been paid or accrued either as a result of being stored outside of the bulk transfer system immediately prior to loading or as a diversion across state boundaries properly reported and was subsequently exported from the state on behalf of the distributor
  - Claimed as a refund by distributor

Other Information:

- [Frequently Asked Questions on Missouri Fuel Taxes](#)
- [Link to Missouri Revised Statutes](#)
- Fleet Card: Supplier credits tax to government and takes a credit on its supplier report filed with state
- Tax Imposition: Levied and imposed on all motor fuel used or consumed in the state

**Diesel Fuel Tax, Missouri B20 (Biodiesel)**

Rate: \$0.17/gallon

Statutory or Regulatory Basis: [Mo. Rev. Stat. § 142.803](#)



### Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt [Mo. Rev. Stat. § 142.815](#) (Fuel for the following uses is exempt: “motor fuel sold to the United States or any agency or instrumentality thereof”)
  - Exemption must be supported by exemption certificate ([Form 2992](#)) Mo. Rev. Stat. § 142.818
  - Base Exchanges are treated as part of United States when fuel is for their own use
- Export: Motor fuel exported from the state is exempt under the following conditions
  - proof of export is available in the form of a terminal-issued destination state shipping paper and which is either:
    - Exported by a supplier who is licensed in the destination state or through the bulk transfer system (deduction on supplier’s report);
    - Removed by a licensed distributor for immediate export to a state for which all the applicable taxes and fees have been paid to the supplier, who is licensed to remit tax to the destination state; or
    - Acquired by a licensed distributor and which the tax has previously been paid or accrued either as a result of being stored outside of the bulk transfer system immediately prior to loading or as a diversion across state boundaries properly reported and was subsequently exported from the state on behalf of the distributor
  - Claimed as a refund by distributor

### Other Information:

- [Frequently Asked Questions on Missouri Fuel Taxes](#)
- [Link to Missouri Revised Statutes](#)
- Fleet Card: Supplier credits tax to government and takes a credit on its supplier report filed with state
- Tax Imposition: Levied and imposed on all motor fuel used or consumed in the state

### **Aviation Gasoline Tax, Missouri**

Rate: \$0.09/gallon

Statutory or Regulatory Basis: [Mo. Rev. Stat. § 142.803](#)

### Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt [Mo. Rev. Stat. § 142.815](#) (Fuel for the following uses is exempt: “motor fuel sold to the United States or any agency or instrumentality thereof”)

- Exemption must be supported by exemption certificate ([Form 2992](#)) Mo. Rev. Stat. § 142.818
  - Base Exchanges are treated as part of United States when fuel is for their own use
- **Export:** Motor fuel exported from the state is exempt under the following conditions
  - proof of export is available in the form of a terminal-issued destination state shipping paper and which is either:
    - Exported by a supplier who is licensed in the destination state or through the bulk transfer system (deduction on supplier’s report);
    - Removed by a licensed distributor for immediate export to a state for which all the applicable taxes and fees have been paid to the supplier, who is licensed to remit tax to the destination state; or
    - Acquired by a licensed distributor and which the tax has previously been paid or accrued either as a result of being stored outside of the bulk transfer system immediately prior to loading or as a diversion across state boundaries properly reported and was subsequently exported from the state on behalf of the distributor
  - Claimed as a refund by distributor

### Other Information:

- [Frequently Asked Questions on Missouri Fuel Taxes](#)
- [Link to Missouri Revised Statutes](#)
- Tax Imposition: Levied and imposed on all motor fuel used or consumed in the state
- **Refunds:** If FBO does not back out tax, Government can file for refund using [Form 4923, Motor Fuel Refund Claim](#) and [Form 4924, Application for Refund](#)
  - Form 4924 must be resubmitted every two years

### **Jet Fuel, Missouri**

No Tax

### **Kerosene Tax, Missouri**

KS1 (No tax applies to KSN and KSR which are red dyed kerosene

Rate: \$0.17/gallon

Statutory or Regulatory Basis: [Mo. Rev. Stat. § 142.803](#)

### Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt [Mo. Rev. Stat. § 142.815](#) (Fuel for the following uses is exempt: “motor fuel sold to the United States or any agency or instrumentality thereof”)

- Exemption must be supported by exemption certificate ([Form 2992](#)) Mo. Rev. Stat. § 142.818
  - Base Exchanges are treated as part of United States when fuel is for their own use
- **Export:** Motor fuel exported from the state is exempt under the following conditions
  - proof of export is available in the form of a terminal-issued destination state shipping paper and which is either:
    - Exported by a supplier who is licensed in the destination state or through the bulk transfer system (deduction on supplier’s report);
    - Removed by a licensed distributor for immediate export to a state for which all the applicable taxes and fees have been paid to the supplier, who is licensed to remit tax to the destination state; or
    - Acquired by a licensed distributor and which the tax has previously been paid or accrued either as a result of being stored outside of the bulk transfer system immediately prior to loading or as a diversion across state boundaries properly reported and was subsequently exported from the state on behalf of the distributor
  - Claimed as a refund by distributor

#### Other Information:

- [Frequently Asked Questions on Missouri Fuel Taxes](#)
- [Link to Missouri Revised Statutes](#)
- **Fleet Card:** Supplier credits tax to government and takes a credit on its supplier report filed with state
- **Tax Imposition:** Levied and imposed on all motor fuel used or consumed in the state
- K-1 kerosene is subject to the Missouri fuel tax unless the K-1 kerosene is dyed in accordance with IRS regulations or is purchased from an ultimate vendor from a barricaded pump and in quantities of 21 gallons or less. A barricaded pump prevents the kerosene from being dispensed into a vehicle fuel supply tank

#### **Petroleum Inspection Fee, Missouri**

**Rate:** \$0.0007/gallon (\$0.035/per 50 gallons)

**Statutory or Regulatory Basis:** [Mo. Rev. Stat. § 414.802](#)

#### Exemption, Credit or Refund Status:

- United States Government is not exempt
- Easiest and acceptable method is to use the per gallon amount to calculate fee
- **Export:** Fee does not apply if fuel is exported from state

#### Other Information:

- [Frequently Asked Questions on Missouri Fuel Taxes](#)
- Tax Imposition: Imposed as a fee for inspection

### **Transport Load (Petroleum Storage Tank) Fee, Missouri**

Rate: \$0.0035/gallon (\$28.00/per 8,000 gallons)

Statutory or Regulatory Basis: [Mo. Rev. Stat. § 319.132](#)

#### Exemption, Credit or Refund Status:

- United States Government is not exempt
- Easiest and acceptable method is to use the per gallon amount to calculate fee
- Export: Fee does not apply if fuel is exported from state

#### Other Information:

- [Frequently Asked Questions on Missouri Fuel Taxes](#)
- Tax Imposition: Imposed as a fee for inspection

## **Montana**

Sales Tax

Rate: N/A

Statutory or Regulatory Basis: N/A

Exemption, Credit or Refund Status: The State of Montana has no general sales or use tax

Other Information: N/A

### **Motor Fuel Tax, Montana Gasohol E-85**

Rate: \$0.32/gallon (FY 20 – FY 21)

Statutory or Regulatory Basis: [Mont. Code Ann. § 15-70-403](#)

#### Exemption, Credit or Refund Status:

- DoD, Federal Civilian and National Guard are not exempt
- Off road refund is available [Mont. Code Ann. § 15-70-432](#)
- Export: Credit or refund available on fuel exported from Montana
  - Person requesting must be licensed and paying the tax to the state the fuel is destined for [Mont. Code Ann. § 15-70-432](#)

### Other Information:

- [Instructions and Refund Form for Off Road Refund](#)
- Fleet Card: N/A
- Tax Imposition: Distributor pays license tax for the privilege of engaging in and carrying on business in the state
- [FAQ Montana Fuels Taxes](#)

### **Diesel Fuel Tax, Montana B20 (Biodiesel)**

Rate: \$0.2945/gallon (FY 20 – FY 21)

Statutory or Regulatory Basis: [Mont. Code Ann. § 15-70-403](#)

### Exemption, Credit or Refund Status:

- DoD, Federal Civilian and National Guard are not exempt
- Full refund is available (regardless of the use of the fuel) [Mont. Code Ann. § 15-70-433](#)
- Export: Credit or refund available on fuel exported from Montana
  - Person requesting must be licensed and paying the tax to the state the fuel is destined for [Mont. Code Ann. § 15-70-43](#)

### Other Information:

- [PTO Refund Form](#)
- Fleet Card: Refund available
- Tax Imposition: State collects tax or causes it to be collected from the owners or operators of motor vehicles
- [FAQ Montana Fuels Taxes](#)

### **Aviation Fuel Tax, Montana**

Includes Aviation Gasoline and Jet Fuel

Rate: \$0.05/gallon

Statutory or Regulatory Basis: [Mont. Code Ann. § 15-70-403](#)

Exemption, Credit or Refund Status: Fuel that is sold to the federal defense supply center is exempt from this tax

### Other Information:

- Transient aircraft, i.e., those refueling at commercial airports, are not tax exempt

- Tax Imposition: Distributor pays license tax for the privilege of engaging in and carrying on business in the state
- **Refunds**: Form [MDT-ADM-013](#)

### **Petroleum Tank Cleanup Fee, Montana**

Rate: \$0.75/gallon (Fee applies to all forms of petroleum)

Statutory or Regulatory Basis: [Mont. Code Ann. § 75-11-314](#)

#### Exemption, Credit or Refund Status:

- Exempt for JP-4, JP-8 and diesel when product moves directly from refinery to DLA Energy
  - JP-4 exemption [Mont. Code Ann. § 75-11-302](#)(2) and (15) (“ For the purposes of this chapter, gasoline does not include JP-4 jet fuel sold to a federal defense fuel supply center”)
  - JP-8 exemption (Kerosene is excluded from definitions)
  - Diesel exemption [Mont. Code Ann. § 75-11-302](#)(25) (“For the purposes of this chapter, special fuel does not include diesel fuel sold to a railroad or a federal defense fuel supply center”)
- Not exempt for gasoline, commercial jet fuel or aviation gasoline
- Not exempt if fuel first goes into contractor’s bulk storage and then delivered to DLA Energy (e.g., most PC&S deliveries)

Other Information: Tax Imposition: Distributor pays petroleum storage tank cleanup fee for each gallon of gasoline, aviation gasoline, special fuel, or heating oil distributed by the distributor within the state and upon which the fee has not been paid by any other distributor

## Nebraska

Sales Tax

Rate: N/A

Statutory or Regulatory Basis: N/A

#### Exemption, Credit or Refund Status:

- No sales tax on fuel where fuel tax is imposed (“Sales and use taxes shall not be imposed on the gross receipts from the sale, lease, or rental of and the storage, use, or other consumption in this state of motor vehicle fuels as defined, taxed, or exempted under

Chapter 66, article 4, diesel and compressed fuels as taxed for use on the highways under the Diesel Fuel Tax Act and the Compressed Fuel Tax Act, diesel and compressed fuels used to provide motive power for railroad rolling stock, and diesel and compressed fuels delivered into the fuel supply tanks of other vehicles”) [Neb. Rev. Stat. § 77-2704.05](#)

- United States Government is exempt from sales tax (“Sales and use taxes shall not be imposed on the gross receipts from the sale, lease, or rental of and the storage, use, or other consumption in this state of property, the gross receipts from the sale, lease, or rental of which or the storage, use, or other consumption of which this state is prohibited from taxing under the Constitution or laws of the United States or under the Constitution of Nebraska”) [Neb. Rev. Stat. § 77-2704.02](#)

### Other Information:

- Fleet Card: Since retail price includes fuel taxes, sales tax is not included in retail price so no need for credit or refund
  - Even though U.S. Government is exempt from fuel taxes, since it is also exempt from sales tax, retail outlet should not charge sales tax

### **Motor Fuel Tax, Nebraska Gasohol E-85**

Rate: \$0.332/gallon

Statutory or Regulatory Basis: Neb. Rev. Stat. §§ [66-489](#), [66-4,105](#); Neb. Rev. Stat. § [66-4,145](#); Neb. Rev. Stat. § [66-4,146](#); Neb. Rev. Stat. § [66-4,140](#)

### Exemption, Credit or Refund Status:

- United States Government and its agencies are exempt [Neb. Rev. Stat. § 66-726](#) (“The department may refund tax paid on motor fuel used and consumed by the United States Government or its agencies”) [Nebraska Department of Revenue Regulations § 73-003.001](#) (“Motor vehicle fuels sold to the United States Government and its agencies” are exempt)
  - Base Exchanges are treated as part of United States when fuel is for their own use (must be Government plated vehicle)
- National Guard is treated as state entity and is not exempt, unless they are activated by the U.S. Government or on U.S. Government issued orders
- Export: Motor vehicle fuels delivered for use in a state other than Nebraska are exempt. Bills of lading or other documentation must be retained by suppliers, distributors, importers, wholesalers, and exporters of motor vehicle fuels for substantiation [Nebraska Department of Revenue Regulations § 73-003.001](#)

### Other Information:

- [Tax Rates](#)

- [Nebraska Motor Vehicle Fuels Tax Information Guide](#)
- Fleet Card: Vendors can back out tax at pump and obtain refund from supplier OR Government can file for refund using Nebraska Motor Fuels Tax Refund Claim ([Form 84](#))
- Tax Imposition: Imposed on motor fuel, paid by supplier, distributor, wholesaler, or importer and collected at time of sale

### **Diesel Fuel Tax, Nebraska B20 (Biodiesel)**

Rate: \$0.332/gallon

Statutory or Regulatory Basis: Neb. Rev. Stat. §§ [66-489](#), [66-4,105](#); Neb. Rev. Stat. § [66-4,145](#); Neb. Rev. Stat. § [66-4,146](#); Neb. Rev. Stat. § [66-4,140](#)

#### Exemption, Credit or Refund Status:

- United States Government and its agencies are exempt [Nebraska Department of Revenue Regulations § 73-003.001](#) (“Undyed diesel fuel purchased by the federal government and its agencies is exempt from the diesel fuel tax”)
  - Base Exchanges are treated as part of United States when fuel is for their own use (must be Government plated vehicle)
- National Guard is treated as state entity and is not exempt, unless they are activated by the U.S. Government or on U.S. Government issued orders
- Export: Motor vehicle fuels delivered for use in a state other than Nebraska are exempt. Bills of lading or other documentation must be retained by suppliers, distributors, importers, wholesalers, and exporters of motor vehicle fuels for substantiation [Nebraska Department of Revenue Regulations § 73-003.001](#)

#### Other Information:

- [Nebraska Motor Vehicle Fuels Tax Information Guide](#)
- Fleet Card: Vendors can back out tax at pump and obtain refund from supplier OR Government can file for refund using Nebraska Motor Fuels Tax Refund Claim ([Form 84](#))
- Tax Imposition: Imposed on motor fuel, paid by supplier, distributor, wholesaler, or importer and collected at time of sale

### **Aviation Gasoline Tax, Nebraska**

Rate: \$0.05/gallon

Statutory or Regulatory Basis: [Neb. Rev. Stat. § 3-148](#)

#### Exemption, Credit or Refund Status:



- United States Government and its agencies are exempt [Neb. Rev. Stat. § 3-149](#) (exempt from gasoline tax); [Nebraska Department of Revenue Regulations § 73-003.001](#) (“Aircraft fuels sold to the federal government, its agencies” are exempt)
- National Guard is treated as state entity and is not exempt, unless they are activated by the U.S. Government or on U.S. Government issued orders
- Export: Motor vehicle fuels delivered for use in a state other than Nebraska are exempt. Bills of lading or other documentation must be retained by suppliers, distributors, importers, wholesalers, and exporters of motor vehicle fuels for substantiation [Nebraska Department of Revenue Regulations § 73-003.001](#)

#### Other Information:

- [Nebraska Motor Vehicle Fuels Tax Information Guide](#)
- Tax Imposition: Imposed on motor fuel, paid by supplier, distributor, wholesaler, or importer and collected at time of sale
- **Refunds**: If FBO does not back out tax, Government must apply for a refund using [\(Form 84\)](#)

#### **Jet Fuel Tax, Nebraska**

Includes kerosene based fuels (JP-5, JP-8, Jet A) and naphtha fuels (JP-4, Jet B, Jet 50)

Rate: \$0.03/gallon

Statutory or Regulatory Basis: [Neb. Rev. Stat. § 3-148](#)

#### Exemption, Credit or Refund Status:

- United States Government and its agencies are exempt [Neb. Rev. Stat. § 3-149](#) (exempt from gasoline tax); [Nebraska Department of Revenue Regulations § 73-003.001](#) (“Aircraft fuels sold to the federal government, its agencies” are exempt)
- National Guard is treated as state entity and is not exempt, unless they are activated by the U.S. Government or on U.S. Government issued orders
- Export: Motor vehicle fuels delivered for use in a state other than Nebraska are exempt. Bills of lading or other documentation must be retained by suppliers, distributors, importers, wholesalers, and exporters of motor vehicle fuels for substantiation [Nebraska Department of Revenue Regulations § 73-003.001](#)

#### Other Information:

- [Nebraska Motor Vehicle Fuels Tax Information Guide](#)
- Tax Imposition: Imposed on motor fuel, paid by supplier, distributor, wholesaler, or importer and collected at time of sale
- **Refunds**: If FBO does not back out tax, Government must apply for a refund using [\(Form 84\)](#)

## **Petroleum Release Remedial Action Fee, Nebraska**

### Rate:

- \$0.09/gallon (Gasoline, Gasohol, Ethanol, and Aviation Gasoline)
- \$0.03/gallon (Diesel, Jet Fuel, and All other Petroleum Products)

Statutory or Regulatory Basis: [Neb. Rev. Stat. § 66-1521](#)

### Exemption, Credit or Refund Status:

- DoD and Federal Civilian activities are exempt (Credit allowed to contractor for gallons sold to Federal agencies-see Information Guide) (“Credit is allowed for gallons sold to federal agencies”)
  - Base Exchanges are treated as part of United States when fuel is for their own use (must be Government plated vehicle)
- National Guard is treated as state entity and is not exempt, unless they are activated by the U.S. Government or on U.S. Government issued orders
- Export: Refund of the fee paid on petroleum exported is available in two ways -- Suppliers, importers, or refiners may take a deduction. Only those gallons on which the fee has been paid may be used as a deduction. All others must file a [Nebraska Motor Fuels Tax Refund Claim, Form 84](#). Documentation must accompany the Form 84 indicating the supplier, importer, or refiner to whom the fee was paid and proof that the petroleum was exported

### Other Information:

- [Nebraska Petroleum Release Remedial Action Fee Information Guide](#)
- Tax Imposition: Tax is imposed upon the refiner, importer, or supplier who first sells, offers for sale, or uses petroleum within the state

## **Nevada**

Sales Tax

Rate: N/A

Statutory or Regulatory Basis: N/A

Exemption, Credit or Refund Status:

- No sales tax on fuel where fuel tax is imposed (“There are exempted from the taxes imposed by this chapter the gross receipts from the sale and distribution of, and the storage, use or other consumption in this state of, any combustible gas, liquid or material of a kind used in an internal or combustion or diesel engine for the generation of power to propel a motor vehicle on the highways”) [Nev. Rev. Stat. § 372.275](#)
- United States Government is exempt from sales tax (“There are exempted from the computation of the amount of the sales tax the gross receipts from the sale of any tangible personal property to: 1. The United States, its unincorporated agencies and instrumentalities. 2. Any incorporated agency or instrumentality of the United States wholly owned by the United States or by a corporation wholly owned by the United States”) [Nev. Rev. Stat. § 372.325](#)

Other Information: Fleet Card: Since retail price includes fuel taxes, sales tax is not included in retail price so no need for credit or refund

### **Motor Fuel Tax, Nevada Gasohol E-85**

#### Rate:

- \$0.23/gallon (State Tax)

In addition to the state tax the following counties have an additional optional fuel tax.

- \$0.09/gallon: Carson City; Churchill; Clark; Douglas; Elko; Humboldt; Lander; Lyon; Mineral; Nye; Pershing; Washoe; & White Pine
- \$0.04/gallon: Esmeralda; Lincoln; & Storey

Statutory or Regulatory Basis: [Nev. Rev. Stat. § 373.030](#); [Nev. Rev. Stat. § 365.192](#); [Nev. Rev. Stat. § 365.175](#); [Nev. Rev. Stat. § 365.180](#); [Nev. Rev. Stat. § 365.190](#)

#### Exemption, Credit or Refund Status:

- DoD is exempt when for official use of the United States Armed Forces [Nev. Rev. Stat. § 365.220](#) (“The provisions of this chapter requiring the payment of excise taxes do not apply to: 4. Motor vehicle fuel or fuel for jet or turbine-powered aircraft sold to the United States Government for official use of the United States Armed Forces”)
  - Base Exchanges: N/A (not part of armed forces)
- Federal Civilian activities and National Guard are not exempt
- Export: Motor vehicle fuel, except aviation fuel, exported from this state by a supplier and aviation fuel or fuel for jet or turbine-powered aircraft exported from this state by a dealer is exempt [Nev. Rev. Stat. § 365.220](#)

#### Other Information

- [Link to Nevada Revised Statutes Chapter 365](#)

- [Link to Nevada Revised Statutes Chapter 373](#)
- [Link to Nevada Tax Rates](#)
- Fleet Card: Government requests refund using [Motor Fuel Tax Refund Request Form \(MC045G\)](#) & [MC045G Gas Tax Refund Request Form Instructions](#)
- Tax Imposition: Supplier submits statement of fuel sold, distributed or used by him in the state; and pays excise tax (collected from end users)

### **Diesel Fuel Tax, Nevada B20 (Biodiesel)**

#### Rate:

- \$0.27/gallon (State Tax)

In addition to the state tax the following counties have an additional optional fuel tax.

- \$0.05/gallon: Carson City; Lyon; Pershing & White Pine

Statutory or Regulatory Basis: [Nev. Rev. Stat. § 366.190](#)

#### Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt [Nev. Rev. Stat. § 366-200](#) (Sales made to the “U.S. Government or any instrumentality thereof” are exempt)
  - Base Exchange and non-appropriated fund instrumentality vehicles with U.S. Government plates are exempt
- Export: Special fuel suppliers will not collect tax if the purchaser of the special fuel is a special fuel exporter [Nev. Rev. Stat. § 366.221](#)

#### Other Information

- [Link to Nevada Revised Statutes Chapter 366](#)
- [Link to Nevada Tax Rates](#)
- Fleet Card: Government requests refund using [Special Fuel Tax Refund Request Form \(MC045D\)](#) & [MC045D Special Fuel Tax Refund Request Form Instructions](#)
- Tax Imposition: Special Fuel Supplier collects tax

### **Jet Fuel Tax, Nevada**

Includes kerosene based fuels (JP-5, JP-8, Jet A) and naphtha fuel (JP-4, Jet B, Jet 50)

#### Rate:

- \$0.01/gallon (State Tax)

In addition to the state tax the following airports (AP) have an additional optional fuel tax.

- \$0.03/gallon: Boulder City AP; City or Mesquite AP; Henderson AP; McCarran Intl AP; North Las Vegas AP; & Other County Locations
- \$0.04/gallon: White Pine

Statutory or Regulatory Basis: [Nev. Rev. Stat. § 365.170](#) & [Nev. Rev. Stat. § 365.203](#)

Exemption, Credit or Refund Status:

- DoD is exempt when for official use of the United States Armed Forces [Nev. Rev. Stat. § 365.220](#) (“The provisions of this chapter requiring the payment of excise taxes do not apply to: 4. Motor vehicle fuel or fuel for jet or turbine-powered aircraft sold to the United States Government for official use of the United States Armed Forces”)
  - Base Exchanges: N/A (not part of armed forces)
- Federal Civilian activities and National Guard are not exempt
- Export: Motor vehicle fuel, except aviation fuel, exported from this state by a supplier and aviation fuel or fuel for jet or turbine-powered aircraft exported from this state by a dealer is exempt [Nev. Rev. Stat. § 365.220](#)

Other Information

- [Link to Nevada Revised Statutes Chapter 365](#)
- **Refunds:** FBOs sell to DoD without state or county tax; no refund available because tax should not be charged
- “Fuel for jet or turbine-powered aircraft” means any inflammable liquid other than aviation fuel used for the propulsion of aircraft having jet or turbine type engines
- Tax Imposition: Supplier submits statement of fuel sold, distributed or used by him in the state; and pays excise tax (collected from end users)

## **Aviation Gasoline, Nevada**

Rate:

- \$0.02/gallon (State Tax)

In addition to the state tax the following Counties have an additional optional fuel tax.

- \$0.08/gallon: Douglas; Elko; Humboldt; & White Pine

Statutory or Regulatory Basis: [Nev. Rev. Stat. § 365.170](#) & [Nev. Rev. Stat. § 365.203](#)

Exemption, Credit or Refund Status:

- DoD is exempt when for official use of the United States Armed Forces [Nev. Rev. Stat. § 365.220](#) (“The provisions of this chapter requiring the payment of excise taxes do not apply to: 4. Motor vehicle fuel or fuel for jet or turbine-powered aircraft sold to the United States Government for official use of the United States Armed Forces”)
  - Base Exchanges: N/A (not part of armed forces)
- Federal Civilian activities and National Guard are not exempt
- Export: Motor vehicle fuel, except aviation fuel, exported from this state by a supplier and aviation fuel or fuel for jet or turbine-powered aircraft exported from this state by a dealer is exempt [Nev. Rev. Stat. § 365.220](#)

Other Information

- [Link to Nevada Revised Statutes Chapter 365](#)
- **Refunds:** FBOs sell to DoD without state or county tax; no refund available because tax should not be charged
- “Fuel for jet or turbine-powered aircraft” means any inflammable liquid other than aviation fuel used for the propulsion of aircraft having jet or turbine type engines
- Tax Imposition: Supplier submits statement of fuel sold, distributed or used by him in the state; and pays excise tax (collected from end users)

**Petroleum Cleanup Fee**

Includes Motor Vehicle Fuel, Diesel Fuel, and Heating Oil

Rate:

- \$0.0075/gallon

Statutory or Regulatory Basis: [Nev. Rev. Stat. § 455C.330](#)

Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are not exempt
- If Government brings Government-owned fuel into state through pipeline, fee does not apply (Fee does not apply to fuel “imported or refined by the United States, its unincorporated agencies and instrumentalities, or any incorporated agency or instrumentality of the United States wholly owned by the United States or by a corporation wholly owned by the United States”)
- Export: Fee does not apply to fuel exported from state [Nev. Rev. Stat. § 455C.330](#)

Other Information

- [Link to Nevada Revised Statutes Chapter 445C](#)
- Fee applies to motor vehicle fuel, diesel fuel of grade number 1, diesel fuel of grade number 2 and heating oil
- Tax Imposition: Fee collected with fuel taxes on fuel imported into the state in one of those forms or refined in the state

### **Inspection Fee, Nevada**

Includes gasoline, gasohol, aviation fuel, and lubricating oil

#### Rate:

- \$0.00055/gallon

Statutory or Regulatory Basis: [Nev. Rev. Stat. § 590.120](#)

#### Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are not exempt
- Export: No exemption

#### Other Information

- [Link to Nevada Revised Statutes Chapter 590](#)
- Tax Imposition: Every person, or any officer, agent or employee thereof, shipping or transporting any motor vehicle fuel or lubricating oil into the state for sale or consignment, or with intent to sell or consign the same, shall pay an inspection fee

### **NORA Fee on #1 and #2 dyed diesel, Nevada**

Rate: \$0.002/gallon

Statutory or Regulatory Basis: [42 U.S.C. § 6201](#)

#### Exemption, Credit or Refund Status:

- DoD is exempt (including the National Guard)
- **The Coast Guard is exempt**
- Federal Civilian agencies are not exempt

#### Other Information:

- [National Oil heat Research Alliance](#)
- [Exemption for military](#)
- The NORA fee covers all of the #1 and #2 dyed products. Generally, #1 can be classified or named diesel, kerosene or fuel oil. #2 can be classified or named diesel or fuel oil, distillate, etc. Product that is less than 500 ppm sulfur, dyed, and is labeled diesel is

exempt. If the product is less than 500 ppm, is dyed, but is labeled heating oil, the fee attaches.

- Additionally, this is a use fee, so it only attaches if the product is used for heating.

## New Hampshire

Sales Tax

Rate: N/A

Statutory or Regulatory Basis: N/A

Exemption, Credit or Refund Status: New Hampshire does not have a sales tax

Other Information: N/A

### **Motor Fuel (Road Toll) Tax, New Hampshire Gasohol E-85**

Rate: \$0.222/Gallon

Statutory or Regulatory Basis: [N.H. Rev. Stat. § 260:32](#) & [N.H. Rev. Stat. § 260:32-a](#)

Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt [N.H. Rev. Stat. § 260:32](#) (“Road toll shall not apply to sales to the United States, its agencies or instrumentalities”)
  - Base Exchanges are treated as part of United States when fuel is for their own use (must be Government plated vehicle)
- Export: Tax does not apply to fuel exported from state [N.H. Rev. Stat. § 260:32](#)

Other Information:

- [Link to New Hampshire Revised Statutes](#)
- [Road Toll Rates](#)
- Fleet Card: Voyager is recouping taxes through the oil companies
- Called a road toll, rather than a tax, so it does not go into the general fund
- Tax Imposition: Tax is upon the sale of each gallon of motor fuel sold by distributors and collected from the purchaser

### **Diesel Fuel (Road Toll) Tax, New Hampshire B20 (Biodiesel)**

Rate: \$0.222/Gallon

Statutory or Regulatory Basis: [N.H. Rev. Stat. § 260:32](#) & [N.H. Rev. Stat. § 260:52](#)



### Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt [N.H. Rev. Stat. § 260:32](#) (“Road toll shall not apply to sales to the United States, its agencies or instrumentalities”)
  - Base Exchanges are treated as part of United States when fuel is for their own use (must be Government plated vehicle)
- Export: Tax does not apply to fuel exported from state [N.H. Rev. Stat. § 260:32](#)

### Other Information:

- [Link to New Hampshire Revised Statutes](#)
- [Road Toll Rates](#)
- Fleet Card: Voyager is recouping taxes through the oil companies
- Tax Imposition: Tax is upon the sale of each gallon of motor fuel sold by distributors and collected from the purchaser

### **Aviation Gasoline, New Hampshire**

Aviation fuel Airways Toll Tax

Rate: \$0.04/Gallon

Statutory or Regulatory Basis: [N.H. Rev. Stat. § 422:34](#)

### Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt [N.H. Rev. Stat. § 422:34](#); [N.H. Rev. Stat. § 260:32](#) (“Road toll shall not apply to sales to the United States, its agencies or instrumentalities”)
- Export: Tax does not apply to fuel exported from state [N.H. Rev. Stat. § 260:32](#)

### Other Information:

- [Link to New Hampshire Revised Statutes](#)
- [Road Toll Rates](#)
- Tax Imposition: Tax is upon the sale of each gallon of motor fuel sold by distributors and collected from the purchaser
- **Refunds**: If purchased from licensed distributor, they can back out the tax; no refund procedure currently in place from the state

### **Jet Fuel Tax, New Hampshire**

Includes kerosene based fuels (JP-5, JP-8, Jet A) and naphtha fuels (JP-4, Jet B Jet 50)

Rate: \$0.02/Gallon

Statutory or Regulatory Basis: [N.H. Rev. Stat. § 422:34](#)

Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt [N.H. Rev. Stat. § 422:34](#); [N.H. Rev. Stat. § 260:32](#) (“Road toll shall not apply to sales to the United States, its agencies or instrumentalities”)
- Export: Tax does not apply to fuel exported from state [N.H. Rev. Stat. § 260:32](#)

Other Information:

- Tax Imposition: Tax imposed on fuel used in propulsion of aircraft at time of sale
- **Refunds:** If purchased from licensed distributor, they can back out the tax; no refund procedure currently in place from the state

### **Oil Pollution Control Fee, New Hampshire**

Applies to all petroleum products

Rate: \$0.00125/Gallon

Statutory or Regulatory Basis: [N.H. Rev. Stat. § 146-A](#)

Exemption, Credit or Refund Status: DoD, Federal Civilian activities and National Guard are not exempt

Other Information: N/A

### **Oil Discharge and Disposal Cleanup Fee, New Hampshire**

Applies to gasoline and diesel. Fee does not apply to heating oil or jet fuel

Rate: \$0.015/Gallon

Statutory or Regulatory Basis: [N.H. Rev. Stat. § 146-D](#)

Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are not exempt
- Export: Supplier can take credit on Oil Discharge and Pollution Control Report ([Form RT51](#))

Other Information:

- Tax Imposition: Distributor who imports, or who causes oil to be imported into the state pays fee assessed at the time of importation into the state

- [Link to New Hampshire Revised Statutes](#)
- Gasoline means all products commonly or commercially known or sold as gasoline, ... and commercially used as a fuel in internal combustion engines
- Diesel fuel means a liquid hydrocarbon fuel used in internal combustion high speed engines that operate with a diesel thermodynamic cycle
- [Oil Discharge and Pollution Control Report](#) (shows that fee does not apply to jet fuel)

### **NORA Fee #1 and #2 dyed diesel**

Rate: \$0.002/gallon

Statutory or Regulatory Basis: [42 U.S.C. § 6201](#)

Exemption, Credit or Refund Status:

- DoD is exempt (including the National Guard)
- **The Coast Guard is exempt**
- Federal Civilian agencies are not exempt

Other Information:

- [National Oil heat Research Alliance](#)
- [Exemption for military](#)
- The NORA fee covers all of the #1 and #2 dyed products. Generally, #1 can be classified or named diesel, kerosene or fuel oil. #2 can be classified or named diesel or fuel oil, distillate, etc. Product that is less than 500 ppm sulfur, dyed, and is labeled diesel is exempt. If the product is less than 500 ppm, is dyed, but is labeled heating oil, the fee attaches.
- Additionally, this is a use fee, so it only attaches if the product is used for heating

## **New Jersey**

Sales Tax

Rate: N/A

Statutory or Regulatory Basis: N/A

Exemption, Credit or Refund Status:

- No sales tax where motor fuel tax is imposed (“Receipts from sales of motor fuels as motor fuels are defined for purposes of the New Jersey Motor Fuel Tax Law (R.S. 54:39-1 et seq.); and sales of fuel to an airline for use in its airplanes or to a railroad for use in its locomotives are exempt from the tax imposed under the Sales and Use Tax Act”) [N.J. Rev. Stat. § 54:32B-8.8](#)
- United States Government is exempt from sales tax [N.J. Rev. Stat. § 54:32B-8.10](#)

### Other Information:

- Fleet Card: Since retail price includes fuel taxes, sales tax is not included in retail price so no need for credit or refund
- The Federal government, the State of New Jersey and any of their agencies are exempt organizations. However, they do not use Exempt Organization Certificates. For these governmental agencies, the acceptable proof of exemption from sales tax is:
  - A copy of a government purchase order, official contract or order on official government letterhead and payment by government check or payment by a “United States of America” SmartPay Visa Card or MasterCard with the number 0, 6, 7, 8 or 9 as the sixth digit (credit card charged to and paid directly by the Federal government, not a card charged to an employee who gets reimbursed by the Federal Government); or
  - For government cash purchases of \$150 or less, an [ST-4 form](#) signed by a qualified government official (not acceptable for room occupancies)

### **Motor Fuel Tax, New Jersey**

Rate: \$0.414 (\$0.105 Motor Fuel Tax + \$0.309 Petroleum Products Gross Receipts Tax)

Statutory or Regulatory Basis: [N.J. Rev. Stat. § 54:39-103](#) & [N.J. Rev. Stat. § 54:15B-3](#)

### Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt but documentation from seller required [N.J. Rev. Stat. § 54:39-113](#) Sellers need proof of exemption to substantiate that an exempt government entity (New Jersey or Federal) made direct payment to the seller. The acceptable proofs of exemption include: a copy of a government voucher, a government purchase order form, a purchase order made on government letterhead stationery, a copy of a government check, or a copy of a government credit card indicating direct government payment. Exempt government entities are not required to provide sellers an exemption number or an exemption certificate. Similarly, a letter from the Division of Taxation confirming exemption is not required. The Division of Taxation does not provide an exemption number to government entities.

- Base Exchanges are treated as part of United States when fuel is for their own use (must be Government plated vehicle)
- Gross receipts tax is imposed on companies engaged in the refining or distribution, or both, of petroleum products and taxed on its “gross receipts” derived from the first sale of petroleum products within this State. [N.J. Rev. Stat. § 54:15B-3](#). [N.J. Rev. Stat. § 54:15B-2](#) defines “gross receipts” as all consideration derived from the first sale of petroleum products within this State except sales of “petroleum products sold to governmental entities qualifying under subsection (a) of section 9 of P.L.1966, c. 30 (C. 54:32B-9) as evidenced by an invoice in form prescribed by subsection b. of section 3 of P.L.1991, c. 19 (C. 54:15B-10).”
- [NJ Rev. Stat. § 54:32B-9](#) provides: “... any sale... to any of the following shall not be subject to the sales and use taxes imposed under this act: (2) The United States of America, and any of its agencies and instrumentalities, insofar as it is immune from taxation where it is the purchaser, user or consumer, or where it sells services or property of a kind not ordinarily sold by private persons”
- Export: Fuels exported by a distributor, importer or gasoline jobber from New Jersey into any other State or country are exempt. [N.J. Rev. Stat. § 54:39-112](#)

#### Other Information:

- [Link to New Jersey Revised Statutes](#)
- Fleet Card: Supplier credits tax and takes credit on return
- Tax Imposition: Fuel tax is paid by distributor, importer and gasoline jobber on fuel sold Gross receipts tax is imposed on companies engaged in the refining or distribution, or both, of petroleum products and which distribute such products in the State

#### **Diesel Fuel Tax, New Jersey B20 (Biodiesel)**

Rate: \$0.485 (\$0.135 Motor Fuel Tax + \$0.35 Petroleum Products Gross Receipts Tax)

Statutory or Regulatory Basis: [N.J. Rev. Stat. § 54:39-103](#) & [N.J. Rev. Stat. § 54:15B-3](#)

#### Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt but documentation from seller required [N.J. Rev. Stat. § 54:39-113](#)
- Sellers need proof of exemption to substantiate that an exempt government entity (New Jersey or Federal) made direct payment to the seller. The acceptable proofs of exemption include: a copy of a government voucher, a government purchase order form, a purchase order made on government letterhead stationery, a copy of a government check, or a copy of a government credit card indicating direct government payment.

- Exempt government entities are not required to provide sellers an exemption number or an exemption certificate. Similarly, a letter from the Division of Taxation confirming exemption is not required. The Division of Taxation does not provide an exemption number to government entities.
  - Base Exchanges are treated as part of United States when fuel is for their own use (must be Government plated vehicle)
- Gross receipts tax is imposed on companies engaged in the refining or distribution, or both, of petroleum products and taxed on its “gross receipts” derived from the first sale of petroleum products within this State. [N.J. Rev. Stat. § 54:15B-3](#). [N.J. Rev. Stat. § 54:15B-2](#) defines “gross receipts” as all consideration derived from the first sale of petroleum products within this State except sales of “petroleum products sold to governmental entities qualifying under subsection (a) of section 9 of P.L.1966, c. 30 (C. 54:32B-9) as evidenced by an invoice in form prescribed by subsection b. of section 3 of P.L.1991, c. 19 (C. 54:15B-10).”
- [NJ Rev. Stat. § 54:32B-9](#) provides: “... any sale... to any of the following shall not be subject to the sales and use taxes imposed under this act: (2) The United States of America, and any of its agencies and instrumentalities, insofar as it is immune from taxation where it is the purchaser, user or consumer, or where it sells services or property of a kind not ordinarily sold by private persons”
- Export: Point of taxation is when goes into vehicle tax (retailers have a tax free inventory), so exported fuel is exempt (reported on return as non taxable sale because exported)
- Tax is on fuel capable of powering a highway vehicle. No. 4 and No. 6 burner oil are capable, but the use of the fuel for heating, for instance, would render the fuel nontaxable)

### Other Information:

- [Link to New Jersey Revised Statutes](#)
- Fleet Card: Because of point of taxation, special fuel licensed seller omits tax and reports sale to Government on return
- Tax Imposition: Fuel tax is imposed on seller of special fuels, and any user of special fuels, who delivers or places fuels into the fuel supply tank or other fueling receptacle or device of a motor vehicle for use to propel the vehicle over the public highways
  - Gross receipts tax is imposed on companies engaged in the refining or distribution, or both, of petroleum products and which distribute such products in the State

### **Kerosene Tax, New Jersey**

No tax applies to KSN and KSR which are red dyed kerosene

Rate: \$0.485 (\$0.135 Motor Fuel Tax + \$0.35 Petroleum Products Gross Receipts Tax)

Statutory or Regulatory Basis: [N.J. Rev. Stat. § 54:39-103](#) & [N.J. Rev. Stat. § 54:15B-3](#)

Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt but documentation from seller required [N.J. Rev. Stat. § 54:39-113](#)
- Sellers need proof of exemption to substantiate that an exempt government entity (New Jersey or Federal) made direct payment to the seller. The acceptable proofs of exemption include: a copy of a government voucher, a government purchase order form, a purchase order made on government letterhead stationery, a copy of a government check, or a copy of a government credit card indicating direct government payment.
- Exempt government entities are not required to provide sellers an exemption number or an exemption certificate. Similarly, a letter from the Division of Taxation confirming exemption is not required. The Division of Taxation does not provide an exemption number to government entities.
  - Base Exchanges are treated as part of United States when fuel is for their own use (must be Government plated vehicle)
- Gross receipts tax is imposed on companies engaged in the refining or distribution, or both, of petroleum products and taxed on its “gross receipts” derived from the first sale of petroleum products within this State. [N.J. Rev. Stat. § 54:15B-3](#). [N.J. Rev. Stat. § 54:15B-2](#) defines “gross receipts” as all consideration derived from the first sale of petroleum products within this State except sales of “petroleum products sold to governmental entities qualifying under subsection (a) of section 9 of P.L.1966, c. 30 (C. 54:32B-9) as evidenced by an invoice in form prescribed by subsection b. of section 3 of P.L.1991, c. 19 (C. 54:15B-10).”
- [NJ Rev. Stat. § 54:32B-9](#) provides: “... any sale... to any of the following shall not be subject to the sales and use taxes imposed under this act: (2) The United States of America, and any of its agencies and instrumentalities, insofar as it is immune from taxation where it is the purchaser, user or consumer, or where it sells services or property of a kind not ordinarily sold by private persons”
- Export: Point of taxation is when goes into vehicle tax (retailers have a tax free inventory), so exported fuel is exempt (reported on return as non taxable sale because exported)
- Kerosene used for non-residential heating is generally only subject to \$0.35/gallon gross receipts tax (but Government is exempt altogether)
- Tax is on fuel capable of powering a highway vehicle. No. 4 and No. 6 burner oil are capable, but the use of the fuel for heating, for instance, would render the fuel nontaxable)

Other Information:

- [Link to New Jersey Revised Statutes](#)
- Fleet Card: Because of point of taxation, special fuel licensed seller omits tax and reports sale to Government on return
- Tax Imposition: Fuel tax is imposed on seller of special fuels, and any user of special fuels, who delivers or places fuels into the fuel supply tank or other fueling receptacle or device of a motor vehicle for use to propel the vehicle over the public highways
  - Gross receipts tax is imposed on companies engaged in the refining or distribution, or both, of petroleum products and which distribute such products in the State

### **Aviation Gasoline Tax, New Jersey**

Rate: \$0.414 (\$0.105 Motor Fuel Tax + \$0.309 Petroleum Products Gross Receipts Tax)

Statutory or Regulatory Basis: [N.J. Rev. Stat. § 54:39-103](#) & [N.J. Rev. Stat. § 54:15B-3](#)

#### Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt but documentation from seller required [N.J. Rev. Stat. § 54:39-113](#) Sellers need proof of exemption to substantiate that an exempt government entity (New Jersey or Federal) made direct payment to the seller. The acceptable proofs of exemption include: a copy of a government voucher, a government purchase order form, a purchase order made on government letterhead stationery, a copy of a government check, or a copy of a government credit card indicating direct government payment. Exempt government entities are not required to provide sellers an exemption number or an exemption certificate. Similarly, a letter from the Division of Taxation confirming exemption is not required. The Division of Taxation does not provide an exemption number to government entities.
  - Base Exchanges are treated as part of United States when fuel is for their own use (must be Government plated vehicle)
- Gross receipts tax is imposed on companies engaged in the refining or distribution, or both, of petroleum products and taxed on its “gross receipts” derived from the first sale of petroleum products within this State. [N.J. Rev. Stat. § 54:15B-3](#). [N.J. Rev. Stat. § 54:15B-2](#) defines “gross receipts” as all consideration derived from the first sale of petroleum products within this State except sales of “petroleum products sold to governmental entities qualifying under subsection (a) of section 9 of P.L.1966, c. 30 (C. 54:32B-9) as evidenced by an invoice in form prescribed by subsection b. of section 3 of P.L.1991, c. 19 (C. 54:15B-10).”
- [NJ Rev. Stat. § 54:32B-9](#) provides: “... any sale... to any of the following shall not be subject to the sales and use taxes imposed under this act: (2) The United States of America, and any of its agencies and instrumentalities, insofar as it is immune from



taxation where it is the purchaser, user or consumer, or where it sells services or property of a kind not ordinarily sold by private persons”

- Export: Fuels exported by a distributor, importer or gasoline jobber from New Jersey into any other State or country are exempt. [N.J. Rev. Stat. § 54:39-112](#)

#### Other Information:

- [Link to New Jersey Revised Statutes](#)
- Fleet Card: Supplier credits tax and takes credit on return
- Tax Imposition: Fuel tax is paid by distributor, importer and gasoline jobber on fuel sold Gross receipts tax is imposed on companies engaged in the refining or distribution, or both, of petroleum products and which distribute such products in the State

#### **Jet Fuel (Aviation Fuel) Tax, New Jersey**

Includes kerosene based fuels (JP-5, JP-8, Jet A) and naphtha fuels (JP-4, Jet B, Jet 50

Rate: \$0.06 (\$0.02 Aviation Fuel Tax + \$0.04 Petroleum Products Gross Receipts Tax)

Statutory or Regulatory Basis: [N.J. Rev. Stat. § 54:39-103](#) & [N.J. Rev. Stat. § 54:15B-3](#)

#### Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt but documentation from seller required [N.J. Rev. Stat. § 54:39-113](#) Sellers need proof of exemption to substantiate that an exempt government entity (New Jersey or Federal) made direct payment to the seller. The acceptable proofs of exemption include: a copy of a government voucher, a government purchase order form, a purchase order made on government letterhead stationery, a copy of a government check, or a copy of a government credit card indicating direct government payment. Exempt government entities are not required to provide sellers an exemption number or an exemption certificate. Similarly, a letter from the Division of Taxation confirming exemption is not required. The Division of Taxation does not provide an exemption number to government entities.
- Gross receipts tax is imposed on companies engaged in the refining or distribution, or both, of petroleum products and taxed on its “gross receipts” derived from the first sale of petroleum products within this State. [N.J. Rev. Stat. § 54:15B-3](#). [N.J. Rev. Stat. § 54:15B-2](#) defines “gross receipts” as all consideration derived from the first sale of petroleum products within this State except sales of “petroleum products sold to governmental entities qualifying under subsection (a) of section 9 of P.L.1966, c. 30 (C. 54:32B-9) as evidenced by an invoice in form prescribed by subsection b. of section 3 of P.L.1991, c. 19 (C. 54:15B-10).”
- [NJ Rev. Stat. § 54:32B-9](#) provides: “... any sale... to any of the following shall not be subject to the sales and use taxes imposed under this act: (2) The United States of

America, and any of its agencies and instrumentalities, insofar as it is immune from taxation where it is the purchaser, user or consumer, or where it sells services or property of a kind not ordinarily sold by private persons”

- Export: Fuels exported by a distributor, importer or gasoline jobber from New Jersey into any other State or country are exempt. [N.J. Rev. Stat. § 54:39-112](#)

#### Other Information:

- [Link to New Jersey Revised Statutes](#)
- Tax Imposition: Fuel tax is paid by distributor, importer and gasoline jobber on fuel sold Gross receipts tax is imposed on companies engaged in the refining or distribution, or both, of petroleum products and which distribute such products in the State
- Refunds: If FBO does not back out the tax, or exempt in billing, Government can apply for a refund using [A-3711-MF, Motor Fuel Tax Refund](#)

#### **Spill Compensation and Control Tax**

Rate: \$0.023 per barrel

Statutory or Regulatory Basis: [N.J. Rev. Stat. § 58:10-23.11h](#)

#### Exemption, Credit or Refund Status:

- United States Government is exempt if it owns and operates the major facility (Constitutional basis)
  - Base Exchanges are treated as part of United States (delivery into on-base tank)
- If it is a Government owned but contractor operated, or contractor owned and contractor operated facility, they are responsible for the tax
- Export: No exemption

#### Other Information:

- [Link to New Jersey Revised Statutes](#)
- [Spill Compensation and Control Tax Overview](#)
- "Major facility" includes, but is not limited to, any refinery, storage or transfer terminal, pipeline, deep-water port, drilling platform or any appurtenance related to any of the preceding that is used or is capable of being used to refine, produce, store, handle, transfer, process or transport hazardous substances. "Major facility" includes a vessel only when that vessel is engaged in a transfer of hazardous substances between it and another vessel. A facility shall not be considered a major facility unless it has total

combined aboveground or buried storage capacity of: 200,000 gallons or more for hazardous substances of all kinds (including petroleum)

- Tax Imposition: Imposed on first transfer into a major facility

### **NORA Fee on #1 and #2 dyed diesel, New Jersey**

Rate: \$0.002/gallon

Statutory or Regulatory Basis: [42 U.S.C. § 6201](#)

Exemption, Credit or Refund Status:

- DoD is exempt (including the National Guard)
- **The Coast Guard is exempt**
- Federal Civilian agencies are not exempt

Other Information:

- [National Oil heat Research Alliance](#)
- [Exemption for military](#)
- The NORA fee covers all of the #1 and #2 dyed products. Generally, #1 can be classified or named diesel, kerosene or fuel oil. #2 can be classified or named diesel or fuel oil, distillate, etc. Product that is less than 500 ppm sulfur, dyed, and is labeled diesel is exempt. If the product is less than 500 ppm, is dyed, but is labeled heating oil, the fee attaches.
- Additionally, this is a use fee, so it only attaches if the product is used for heating.

## **New Mexico**

Sales Tax

Rate: New Mexico does not have a sales tax. It has a gross receipts tax instead. This tax is imposed on persons engaged in business in New Mexico, but in almost every case the person engaged in business passes the tax to the consumer. In that way the gross receipts tax resembles a sales tax [FAQs](#)

Statutory or Regulatory Basis: N/A

Exemptions, Credit or Refund Status: DoD, Federal Civilian activities and National Guard are exempt from gross receipts tax (“Exempted from the gross receipts tax are receipts of the United States or any agency, department or instrumentality thereof”) [N.M. Stat. § 7-9-13](#)

Other Information: N/A

### **Motor Fuel (Gasoline) and Aviation Gasoline Tax, New Mexico**

Rate: \$0.21/gallon (\$0.17 State Tax + \$0.02 County Tax + \$0.02 Municipal Tax)

Statutory or Regulatory Basis:

- State Gasoline Tax: [N.M. Stat. § 7-13-3](#)
- County Gasoline Tax: [N.M. Stat. § 7-24A-5](#)
- Municipal Gasoline Tax: [N.M. Stat. § 7-24A-10](#)

Exemptions, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt [N.M. Stat. § 7-13-4](#) (“Gasoline sold to the United States or any agency or instrumentality thereof for the exclusive use of the United States or any agency or instrumentality thereof” is exempt. “Gasoline sold to the United States includes gasoline delivered into the supply tank of a government-licensed vehicle of the United States”)
  - Base Exchanges are treated as part of United States when fuel is for their own use (must be Government plated vehicle)
- Export: Gasoline received in New Mexico, but exported by a rack operator, distributor or wholesaler or sold for export by a rack operator or distributor is exempt; provided that (1) the person exporting the gasoline is registered in or licensed by the destination state to pay that state's gasoline tax; (2) proof is submitted that the destination state's gasoline tax has been paid or is not due; or (3) the destination state's gasoline tax is paid to New Mexico [N.M. Stat. § 7-13-4](#)

Other Information:

- [Link to New Mexico Statutes](#)
- Fleet Card: Supplier or retail outlet will go to distributor for credit; distributor takes credit on report filed with state
- Tax Imposition: Tax imposed on the privilege of receiving gasoline in the state; collected by distributors

### **Diesel Fuel Tax, New Mexico B20 (Biodiesel)**

Rate: \$0.21/gallon

Statutory or Regulatory Basis: [N.M. Stat. § 7-16A-3](#)

Exemptions, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt [N.M. Stat. § 7-16A-10](#) (“Special fuel sold to the United States or any agency or instrumentality thereof for the exclusive use of the United States or any agency or instrumentality thereof” is exempt. “Special fuel sold to the United States includes special fuel delivered into the supply tank of a government-licensed vehicle of the United States”)
  - Base Exchanges are treated as part of United States when fuel is for their own use (must be Government plated vehicle)
- Export: Special fuel received in New Mexico, but exported by a rack operator, special fuel supplier or dealer, or sold for export by a rack operator or distributor is exempt; provided that (1) the person exporting the special fuel is registered in or licensed by the destination state to pay that state's special fuel or equivalent fuel tax; (2) proof is submitted that the destination state's special fuel or equivalent fuel tax has been paid or is not due with respect to the special fuel; or (3) the destination state's special fuel or equivalent fuel tax is paid to New Mexico [N.M. Stat. § 7-16A-10](#)

Other Information:

- [Link to New Mexico Statutes](#)
- Fleet Card: Supplier or retail outlet will go to distributor for credit; distributor takes credit on report filed with state
- Tax Imposition: Tax imposed on the privilege of receiving special fuel in the state; collected by rack operators and special fuel suppliers

**Jet Fuel, New Mexico**

No Tax

**Gross Receipts Tax, New Mexico**

Rate: 5.125% to 8.6875% depending on the location of the business.

Statutory or Regulatory Basis: [N.M. Stat. § 7-9-4](#)

Exemptions, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard should not pay tax – the vendor can deduct the sale from its gross receipts, thereby selling to the government without tax

[N.M. Stat. § 7-9-13](#) (“Exempted from the gross receipts tax are receipts of the United States or any agency, department or instrumentality thereof”)

- Base Exchanges are treated as part of United States when fuel is for their own use
- Export: Product exported from state is exempt

#### Other Information:

- [Link to New Mexico Statutes](#)
- [FYI-240 Sales to Governmental Agencies](#)
- While governmental entities are exempt from gross receipts tax on their own receipts, persons who sell to governmental entities are not exempt from gross receipts tax on their receipts
- Sales of tangible personal property to governments are deductible
- Utilities that are tangible personal property, such as natural gas, water and electricity, and sold to governmental entities are deductible from gross receipts under 7-9-54
- Tax Imposition: Tax imposed on the privilege of engaging in business

#### **Petroleum Products Loading Fee, New Mexico**

Rate: \$150.00/load (load=8,000 gallons)

Statutory or Regulatory Basis: [N.M. Stat. §§ 7-13A-2](#) and [7-13A-3](#)

#### Exemptions, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt [N.M. Stat. § 7-13A-4](#) (“Petroleum products sold to the United States or any agency or instrumentality thereof for the exclusive use of the United States or any agency or instrumentality thereof are exempt from the imposition of the petroleum products loading fee”)
  - Base Exchanges are treated as part of United States when fuel is for their own use (and for Government plated vehicles)
- Export: Petroleum products that are either loaded into cargo tanks in New Mexico and exported for resale and consumption outside of New Mexico or are imported into New Mexico and subsequently exported for resale and consumption outside of New Mexico are exempt from the imposition of the petroleum products loading fee [N.M. Stat. § 7-13A-4](#)

#### Other Information:

- [Link to New Mexico Statutes](#)
- [New Mexico Bulletin on Loading Fee](#)
- Tax Imposition: Imposition of the fee occurs when petroleum product is loaded at the rack or imported into New Mexico. The distributor owning the fuel at the time it is loaded or imported must pay the fee

## New York

### Sales Tax

**Rate:** State Rate: 4% plus any local tax rate imposed by a city, county, or school district. An additional sales tax rate of 0.375% applies to taxable sales made within the Metropolitan Commuter Transportation District (MCTD).

**Statutory or Regulatory Basis:** N.Y. Tax Law §§ [1102](#), [1105](#), [1111](#)

**Exemption, Credit or Refund Status:** Tax applies to retail sales of fuel, but United States Government is exempt (“Any sale ...by or to any of the following ... shall not be subject to the sales and compensating use taxes imposed under this article: (2) the United States of America, and any of its agencies and instrumentalities, insofar as it is immune from taxation where it is the purchaser, user or consumer...”) [N.Y. Tax Law § 1116](#)

### Other Information:

- **Exemption Support:** Tax is pre-paid when contractor purchases fuel; contractor files [Form AU 629](#) with state for refund of tax paid using government order or voucher as evidence
  - Alternatively, contractor can take credit on his return, using [PT 102](#) for excise tax and petroleum business tax, and [FT 945/1045](#) for sales tax
- [Publication 718-F, Local Sales and Use Tax Rates on Qualified Motor Fuel](#)

### **Motor Fuel Tax/Petroleum Business Tax/County Tax, New York Gasohol**

**Rate:** \$0.391/gallon

**Statutory or Regulatory Basis:** Article 12A taxes (on-road taxes) [N.Y. Tax Law § 284](#); [N.Y. Tax Law § 284-a](#); [N.Y. Tax Law § 284-c](#); Article 13A (petroleum business taxes) [N.Y. Tax Law § 301-a](#)

**Exemption, Credit, or Refund Status:**

- DoD, Federal Civilian activities and National Guard are exempt [N.Y. Tax Law § 284](#); [N.Y. Tax Law § 1116](#); [N.Y. Tax Law § 301-b](#) (“Sales to New York state and the federal government. (1) Motor fuel imported or caused to be imported into this state or produced, refined, manufactured or compounded in this state by a petroleum business as a distributor of motor fuel, and then sold by the business to an organization described in paragraph one where such motor fuel is used by such organization for its own use or consumption”)
  - Base Exchanges are treated as part of United States when fuel is for their own use (must be Government plated vehicle)
- Export: Refund or credit available to a distributor or a purchaser
  - Distributor or purchaser must be registered with or licensed by taxing authorities of the state to which the fuel is exported as a distributor or a dealer [N.Y. Tax Law § 289-c](#)
- There is a refund for Article 12A and 13A taxes on E85 purchased at a retail location and on purchases of Compressed Natural Gas. [N.Y. Tax Law § 289-c](#) Memo: [Extension of Alternative Fuel Tax Exemptions](#)

#### Other Information:

- [Publication 908-Fuel Tax Rates](#)
- [Link to Laws of New York](#)
- Exemption Support: Tax is pre-paid when contractor purchases fuel; contractor files [Form AU 629](#) with state for refund of tax paid using government order or voucher as evidence
  - Alternatively, contractor can take credit on his return, using [PT 102](#) for excise tax and petroleum business tax, and [FT 945/1045](#) for sales tax
- Rate may include sales tax; U.S. Government is exempt
- [Memo on Exemptions for E85 & CNG](#)
- Fleet Card: Distributor can take credit on return; others, including Government, can file for refund using [FT 946-1046](#) (Motor/Diesel Motor Fuel Tax Refund Application) (for excise tax), [FT 500](#) (Application for Refund of Sales Tax Paid on Automotive Fuels) and [AU 630](#) (Application for Reimbursement of the Petroleum Business Tax)
  - Independent oil companies may not be exempting taxes—Government may have to file
- Tax Imposition: Tax is passed through by the seller and included as part of the selling price to each purchaser of fuel



## **Automotive Diesel Fuel Tax/Petroleum Business Tax/County Tax, New York**

Rate: \$0.3925/gallon

Statutory or Regulatory Basis: Article 12A taxes (on-road taxes) [N.Y. Tax Law § 282-a](#); [N.Y. Tax Law § 282-b](#); [N.Y. Tax Law § 282-c](#); Article 13A (petroleum business taxes) [N.Y. Tax Law § 301-a](#)

### Exemption, Credit, or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt [N.Y. Tax Law § 282-a](#); [N.Y. Tax Law § 1116](#); [N.Y. Tax Law § 301-b](#) (“Sales to New York state and the federal government. (1) Motor fuel imported or caused to be imported into this state or produced, refined, manufactured or compounded in this state by a petroleum business as a distributor of motor fuel, and then sold by the business to an organization described in paragraph one where such motor fuel is used by such organization for its own use or consumption”)
  - Base Exchanges are treated as part of United States when fuel is for their own use (must be Government plated vehicle)
- Export: Refund or credit available to a distributor or a purchaser
  - Distributor or purchaser must be registered with or licensed by taxing authorities of the state to which the fuel is exported as a distributor or a dealer [N.Y. Tax Law § 289-c](#)
- There is a refund for 20% of Article 12A and 13A taxes on B20. [N.Y. Tax Law § 289-c](#)

### Other Information:

- [Publication 908-Fuel Tax Rates](#)
- [Link to Laws of New York](#)
- Exemption Support: Tax is pre-paid when contractor purchases fuel; contractor files [Form AU 629](#) with state for refund of tax paid using government order or voucher as evidence
  - Alternatively, contractor can take credit on his return, using [PT 102](#) for excise tax and petroleum business tax, and [FT 945/1045](#) for sales tax
- Rate may include sales tax; U.S. Government is exempt
- [Memo on Exemptions for E85 & CNG](#)
- Fleet Card: Distributor can take credit on return; others, including Government, can file for refund using [FT 946-1046](#) (Motor/Diesel Motor Fuel Tax Refund Application) (for excise tax), [FT 500](#) (Application for Refund of Sales Tax Paid on Automotive Fuels) and [AU 630](#) (Application for Reimbursement of the Petroleum Business Tax)
  - Independent oil companies may not be exempting taxes—Government may have to file
- Tax Imposition: Tax is passed through by the seller and included as part of the selling price to each purchaser of fuel

## **Kerosene Tax, New York**

Rate: \$0.08/gallon (No tax applies to KSN and KSR, which are red dyed kerosene)

Statutory or Regulatory Basis: Article 12A taxes (on-road taxes) [N.Y. Tax Law § 282-a](#); [N.Y. Tax Law § 282-b](#); [N.Y. Tax Law § 282-c](#)

### Exemption, Credit, or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt [N.Y. Tax Law § 282-a](#); [N.Y. Tax Law § 1116](#); [N.Y. Tax Law § 301-b](#) (“Sales to New York state and the federal government. (1) Motor fuel imported or caused to be imported into this state or produced, refined, manufactured or compounded in this state by a petroleum business as a distributor of motor fuel, and then sold by the business to an organization described in paragraph one where such motor fuel is used by such organization for its own use or consumption”)
  - Base Exchanges are treated as part of United States when fuel is for their own use (must be Government plated vehicle)
- Export: Refund or credit available to a distributor or a purchaser
  - Distributor or purchaser must be registered with or licensed by taxing authorities of the state to which the fuel is exported as a distributor or a dealer [N.Y. Tax Law § 289-c](#)

### Other Information:

- [Publication 908-Fuel Tax Rates](#)
- [Link to Laws of New York](#)
- Tax is pre-paid when contractor purchases fuel; contractor files [Form AU 629](#) with state for refund of tax paid using government order or voucher as evidence (or exemption certificate)
- Rate may include sales tax; U.S. Government is exempt
- NOTE: Kerosene used for heating purposes is tax exempt; it is taxed when used on road. Government using fuel for heating is doubly exempt

## **Jet Fuel Tax (Petroleum Business Tax), New York**

Rate: \$0.07/gallon

Statutory or Regulatory Basis: [N.Y. Tax Law § 301-e](#)

### Exemption, Credit, or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt [N.Y. Tax Law § 301-b](#) (“Sales to New York state and the federal government. (1) Motor fuel imported or caused to be imported into this state or produced, refined, manufactured or compounded in this state by a petroleum business as a distributor of motor fuel, and

then sold by the business to an organization described in paragraph one where such motor fuel is used by such organization for its own use or consumption”)

- **Export:** Refund or credit available to a distributor or a purchaser
  - Distributor or purchaser must be registered with or licensed by taxing authorities of the state to which the fuel is exported as a distributor or a dealer [N.Y. Tax Law § 301-b](#)

#### Other Information:

- [Publication 908-Fuel Tax Rates](#)
- [Link to Laws of New York](#)
- **Tax Imposition:** Tax imposed upon every petroleum business, for the privilege of engaging in business, doing business, employing capital, owning or leasing property, or maintaining an office in this state; tax is on gross receipts from sales of petroleum
- **Refunds:** FBO should back out the tax

### **Aviation Gasoline Tax (Petroleum Business Tax), New York**

Rate: \$0.174/gallon

Statutory or Regulatory Basis: [N.Y. Tax Law § 301-e](#)

#### Exemption, Credit, or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt [N.Y. Tax Law § 301-b](#) (“Sales to New York state and the federal government. (1) Motor fuel imported or caused to be imported into this state or produced, refined, manufactured or compounded in this state by a petroleum business as a distributor of motor fuel, and then sold by the business to an organization described in paragraph one where such motor fuel is used by such organization for its own use or consumption”)
- **Export:** Refund or credit available to a distributor or a purchaser
  - Distributor or purchaser must be registered with or licensed by taxing authorities of the state to which the fuel is exported as a distributor or a dealer [N.Y. Tax Law § 301-b](#)

#### Other Information:

- [Publication 908-Fuel Tax Rates](#)
- [Link to Laws of New York](#)
- **Tax Imposition:** Tax imposed upon every petroleum business, for the privilege of engaging in business, doing business, employing capital, owning or leasing property, or maintaining an office in this state; tax is on gross receipts from sales of petroleum
- **Refunds:** FBO should back out the tax

## **Oil Spill Prevention (License) Fee, New York**

Rate: \$0.1375/barrel

Statutory or Regulatory Basis: [N.Y. Tax Law § 174](#)

Exemption, Credit, or Refund Status:

- DoD, Federal Civilian activities and National Guard are not exempt
- Export: trans-shipment credit at reduced rate of 1.5 cents/barrel if fuel is brought into land based facility and subsequently exported from state

Other Information:

- [Link to Laws of New York](#)
- Tax Imposition: License fee and surcharge are imposed on first recipient (first major facility or vessel)

## **Petroleum Testing Fee, New York**

Applicable only to gasoline, including E85 & CNG

Rate: \$0.05/barrel

Statutory or Regulatory Basis: [N.Y. Tax Law § 284-d](#)

Exemption, Credit, or Refund Status:

- United States Government is not exempt
- Export: Refund or credit available

Other Information:

- [Link to Laws of New York](#)
- Tax Imposition: Fee imposed on motor fuel imported, manufactured or sold within the state by a distributor

## **NORA Fee on #1 and #2 dyed diesel**

Rate: \$0.002/gallon

Statutory or Regulatory Basis: [42 U.S.C. § 6201](#)

Exemption, Credit or Refund Status:

- DoD is exempt (including the National Guard)
- **The Coast Guard is exempt**

- Federal Civilian agencies are not exempt

#### Other Information:

- [National Oil heat Research Alliance](#)
- [Exemption for military](#)
- The NORA fee covers all of the #1 and #2 dyed products. Generally, #1 can be classified or named diesel, kerosene or fuel oil. #2 can be classified or named diesel or fuel oil, distillate, etc. Product that is less than 500 ppm sulfur, dyed, and is labeled diesel is exempt. If the product is less than 500 ppm, is dyed, but is labeled heating oil, the fee attaches.
- Additionally, this is a use fee, so it only attaches if the product is used for heating.

## North Carolina

Sales Tax

Rate: N/A

Statutory or Regulatory Basis: N/A

#### Exemption, Credit, or Refund Status:

- Motor fuel is not subject to sales tax (“The sale at retail, the use, storage or consumption in this State of the following tangible personal property is specifically exempted from the tax imposed by this Article: Any of the following fuel: a. motor fuel, as defined in [G.S. 105-449.60](#), except motor fuel for which a refund of the per gallon excise tax is allowed under [G.S. 105-449.105](#); b. alternative fuel taxed under Article 36D of this Chapter, unless a refund of that tax is allowed under [G.S. 105-449.107](#)”) [N.C. Gen. Stat. § 105-164.13](#)
- United States Government is exempt from sales tax (“The sale at retail, the use, storage or consumption in this State of the following tangible personal property is specifically exempted from the tax imposed by this Article: ...sales which a state would be without power to tax under the limitations of the Constitution or laws of the United States or under the Constitution of this State”) [N.C. Gen. Stat. § 105-164.13](#)

#### Other Information:

- [Link to North Carolina Statutes](#)
- Fleet Card: Since retail price includes fuel taxes, sales tax is not included in retail price so no need for credit or refund
  - Even though U.S. Government is exempt from fuel taxes, since it is also exempt from sales tax, retail outlet should not charge sales tax

## **Motor Fuel Tax, North Carolina Gasohol E-85**

Rate: \$0.361/gallon (Effective January 1, 2020 to December 31, 2020)

Statutory or Regulatory Basis: [N.C. Gen. Stat. § 105-449.80](#)

### Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt [N.C. Gen. Stat. § 105-449.88](#) (Excise tax does not apply to “motor fuel sold to the federal government for its use”)
  - Base Exchanges are treated as part of federal government when fuel is for their own use (must be Government or military plated vehicle)
- Export: Motor fuel removed, by transport truck or another means of transfer outside the terminal transfer system, from a terminal for export, if the motor fuel is removed by a licensed distributor or a licensed exporter and the supplier of the motor fuel collects tax on it at the rate of the motor fuel's destination state, is exempt
  - Motor fuel removed by transport truck from a terminal for export if the motor fuel is removed by a licensed distributor or licensed exporter, the supplier that is the position holder for the motor fuel sells the motor fuel to another supplier as the motor fuel crosses the terminal rack, the purchasing supplier or its customer receives the motor fuel at the terminal rack for export, and the supplier that is the position holder collects tax on the motor fuel at the rate of the motor fuel's destination state, is also exempt [N.C. Gen. Stat. § 105-449.88](#)

### Other Information:

- [Tax rates](#)
- [Link to North Carolina General Statutes](#)
- Rates are subject to change every January and July
- Rate includes a flat rate of \$0.175 plus variable wholesale component
- Fleet Card: For retail pump sales, oil companies or government can get refunds using [Form GAS 1206](#)
- Tax Imposition: Tax is collected from the supplier or importer of the fuel but is paid ultimately by the person who consumes the fuel by becoming a part of the cost of the fuel

## **Diesel Fuel Tax, North Carolina B20 (Biodiesel)**

Rate: \$0.361/gallon (Effective January 1, 2020 to December 31, 2020)

Statutory or Regulatory Basis: [N.C. Gen. Stat. § 105-449.80](#)

Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt [N.C. Gen. Stat. § 105-449.88](#) (Excise tax does not apply to “motor fuel sold to the federal government for its use”)
  - Base Exchanges are treated as part of federal government when fuel is for their own use (must be Government or military plated vehicle)
- Export: Motor fuel removed, by transport truck or another means of transfer outside the terminal transfer system, from a terminal for export, if the motor fuel is removed by a licensed distributor or a licensed exporter and the supplier of the motor fuel collects tax on it at the rate of the motor fuel's destination state, is exempt
  - Motor fuel removed by transport truck from a terminal for export if the motor fuel is removed by a licensed distributor or licensed exporter, the supplier that is the position holder for the motor fuel sells the motor fuel to another supplier as the motor fuel crosses the terminal rack, the purchasing supplier or its customer receives the motor fuel at the terminal rack for export, and the supplier that is the position holder collects tax on the motor fuel at the rate of the motor fuel's destination state, is also exempt [N.C. Gen. Stat. § 105-449.88](#)

Other Information:

- [Tax rates](#)
- Rates are subject to change every January and July
- Rate includes a flat rate of \$0.175 plus variable wholesale component
- Fleet Card: For retail pump sales, oil companies or government can get refunds using [Form GAS 1206](#)
- Tax Imposition: Tax is collected from the supplier or importer of the fuel but is paid ultimately by the person who consumes the fuel by becoming a part of the cost of the fuel

### **Kerosene Tax, North Carolina**

Rate: \$0.361/gallon (Effective January 1, 2020 to December 31, 2020)

Statutory or Regulatory Basis: [N.C. Gen. Stat. § 105-449.80](#)

Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt [N.C. Gen. Stat. § 105-449.88](#) (Excise tax does not apply to “motor fuel sold to the federal government for its use”)

- Base Exchanges are treated as part of federal government when fuel is for their own use (must be Government or military plated vehicle)
- **Export:** Motor fuel removed, by transport truck or another means of transfer outside the terminal transfer system, from a terminal for export, if the motor fuel is removed by a licensed distributor or a licensed exporter and the supplier of the motor fuel collects tax on it at the rate of the motor fuel's destination state, is exempt
  - Motor fuel removed by transport truck from a terminal for export if the motor fuel is removed by a licensed distributor or licensed exporter, the supplier that is the position holder for the motor fuel sells the motor fuel to another supplier as the motor fuel crosses the terminal rack, the purchasing supplier or its customer receives the motor fuel at the terminal rack for export, and the supplier that is the position holder collects tax on the motor fuel at the rate of the motor fuel's destination state, is also exempt [N.C. Gen. Stat. § 105-449.88](#)

### Other Information:

- [Tax rates](#)
- Rates are subject to change every January and July
- Rate includes a flat rate of \$0.175 plus variable wholesale component
- **Fleet Card:** For retail pump sales, oil companies or government can get refunds using [Form GAS 1206](#)
- **Tax Imposition:** Tax is collected from the supplier or importer of the fuel but is paid ultimately by the person who consumes the fuel by becoming a part of the cost of the fuel

### **Jet Fuel Tax, North Carolina**

No Excise Tax

### **Oil Inspection Tax, North Carolina**

On motor fuel, dyed diesel fuel, alternative fuel, and kerosene, including Jet A, JP-5 and JP-8

Rate: \$0.0025/gallon

Statutory or Regulatory Basis: [N.C. Gen. Stat. § 119-18](#)

### Exemption, Credit or Refund Status:

- United States Government is not exempt
- **Export:** no exemption

### Other Information:



- Tax Imposition: Tax imposed on suppliers but collected from consumers
- Tax is levied upon all of the following fuel, regardless of whether the fuel is exempt from the per-gallon excise tax: (1) Motor fuel that is not dyed diesel fuel; (2) Dyed diesel fuel used to operate a highway vehicle; (3) Alternative fuel used to operate a highway vehicle; (4) Kerosene

## **NORA Fee on #1 and #2 dyed diesel, North Carolina**

Rate: \$0.002/gallon

Statutory or Regulatory Basis: [42 U.S.C. § 6201](#)

Exemption, Credit or Refund Status:

- DoD is exempt (including the National Guard)
- **The Coast Guard is exempt**
- Federal Civilian agencies are not exempt

Other Information:

- [National Oil heat Research Alliance](#)
- [Exemption for military](#)
- The NORA fee covers all of the #1 and #2 dyed products. Generally, #1 can be classified or named diesel, kerosene or fuel oil. #2 can be classified or named diesel or fuel oil, distillate, etc. Product that is less than 500 ppm sulfur, dyed, and is labeled diesel is exempt. If the product is less than 500 ppm, is dyed, but is labeled heating oil, the fee attaches.
- Additionally, this is a use fee, so it only attaches if the product is used for heating.

## **North Dakota**

Sales Tax

Rate: N/A

Statutory or Regulatory Basis: N/A

Exemption, Credit or Refund Status:

- Motor fuels not subject to sales tax (“There are specifically exempted from the provisions of this chapter and from computation of the amount of tax imposed by it the following: Gross receipts from the sale of gasoline...upon which the state of North Dakota imposes a special tax”) [N.D. Cent. Code § 57-39.2-04](#)
- United States Government is exempt from sales tax (“There are specifically exempted from the provisions of this chapter and from computation of the amount of tax imposed

by it the following: gross receipts from all sales otherwise taxable under this chapter made to the United States or to any state, including the state of North Dakota, or any of the subdivisions, departments, agencies, or institutions of any state”) [N.D. Cent. Code § 57-39.2-04](#)

#### Other Information:

- Fleet Card: Since retail price includes fuel taxes, sales tax is not included in retail price so no need for credit or refund
  - Even though U.S. Government is exempt from fuel taxes, since it is also exempt from sales tax, retail outlet should not charge sales tax

#### **Motor Fuel Tax, North Dakota Gasohol**

Rate: \$0.23/gallon

Statutory or Regulatory Basis: [N.D. Cent. Code § 57-43.1-02](#)

#### Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are [exempt N.D. Cent. Code § 57-43.1-06.1](#) (“When a person purchasing motor vehicle fuel for resale purposes pays the tax imposed by this chapter and later makes a sale of the fuel to an agency of the United States government, the person may apply to the commissioner for a refund of the tax”)
  - Base Exchanges are treated as part of United States when bill is paid by federal government
- Export: Refund available if fuel is removed from state for sale or resale in another state or to a state which requires payment of a tax upon the use of the fuel in that state
  - Must include proof that fuel for sale or resale in another state was reported to the taxing agency of that state, or in the case of a consumer, proof of payment of the tax imposed by the other state
  - Refund may not be reduced by the one cent per gallon tax designated for the township highway aid fund
  - Claim for refund must be made within one year from the date the fuel was removed to another state for sale, resale, or use in another state  
[N.D. Cent. Code § 57-43.1-06](#)

#### Other Information:

- [Motor Fuel Tax Rate](#)
- [Link to Century Code](#)
- Fleet Card: Supplier credits tax and distributor takes credit on return
- Tax Imposition: Supplier or distributor remits the tax on fuel used, on the wholesale distribution of fuel to a retailer, and on direct sales of fuel to a consumer

## **Diesel Fuel Tax, North Dakota B20 (Biodiesel)**

Rate: \$0.23/gallon

Statutory or Regulatory Basis: [N.D. Cent. Code § 57-43.2-02](#)

### Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are [exempt N.D. Cent. Code § 57-43.2-04.3](#) (“When a person purchasing motor vehicle fuel for resale purposes pays the tax imposed by this chapter and later makes a sale of the fuel to an agency of the United States government, the person may apply to the commissioner for a refund of the tax”)
  - Base Exchanges are treated as part of United States when bill is paid by federal government
- Export: Refund available if fuel is removed from state for sale or resale in another state or to a state which requires payment of a tax upon the use of the fuel in that state
  - Must include proof that fuel for sale or resale in another state was reported to the taxing agency of that state, or in the case of a consumer, proof of payment of the tax imposed by the other state
  - Refund may not be reduced by the one cent per gallon tax designated for the township highway aid fund
  - Claim for refund must be made within one year from the date the fuel was removed to another state for sale, resale, or use in another state exempt [N.D. Cent. Code § 57-43.2-04.2](#)

### Other Information:

- [Motor Fuel Tax Rate](#)
- [Link to Century Code](#)
- Fleet Card: Supplier credits tax and distributor takes credit on return
- Tax Imposition: Supplier or distributor remits the tax on fuel used, on the wholesale distribution of fuel to a retailer, and on direct sales of fuel to a consumer

## **Jet Fuel/Aviation Gasoline Tax, North Dakota**

Includes kerosene based fuels (JP-5, JP-8, Jet A) and naphtha fuels (JP-4, Jet B, Jet 50)

Rate: \$0.08/gallon

Statutory or Regulatory Basis: [N.D. Cent. Code § 57-43.3-02](#)

### Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt [N.D. Cent. Code § 57-43.3-03](#)

- **Export:** Refund available if fuel is removed from state for sale or resale in another state or to a state that requires payment of a tax upon the use of the fuel in that state
  - Must include proof that fuel for sale or resale in another state was reported to the taxing agency of that state, or in the case of a consumer, proof of payment of the tax imposed by the other state
  - Claim for refund must be made within one year from the date the fuel was removed [N.D. Cent. Code § 57-43.3-03](#)

#### Other Information:

- [Motor Fuel Tax Rate](#)
- [Link to Century Code](#)
- **Tax Imposition:** Supplier or distributor remits the tax on fuel used, on the wholesale distribution of fuel to a retailer, and on direct sales of fuel to a consumer
- "Aviation fuel" means aviation gasoline, kerosene, jet fuel, and other motor fuel used by aircraft
- **Refunds:** FBO can back out the tax but if not, Government can apply for a refund (send invoices and proof of payment and request a refund)

## Ohio

Sales Tax

Rate: N/A

Statutory or Regulatory Basis: N/A

Exemption, Credit or Refund Status:

- Sales tax does not apply to fuel ("The tax does not apply to the following: Sales of motor fuel upon receipt, use, distribution, or sale of which in this state a tax is imposed by the law of this state, but this exemption shall not apply to the sale of motor fuel on which a refund of the tax is allowable under section [5735.14](#) of the Revised Code") [Ohio Rev. Code § 5739.02](#)
- United States Government is exempt from sales tax ("The tax does not apply to the following: Sales not within the taxing power of this state under the Constitution of the United States") [Ohio Rev. Code § 5739.02](#)

## Other Information:

- [Sales and Use Tax Report](#)
- [Ohio Revised Code](#)
- Fleet Card: Since retail price includes fuel taxes, sales tax is not included in retail price so no need for credit or refund
  - Even though U.S. Government is exempt from fuel taxes, since it is also exempt from sales tax, retail outlet should not charge sales tax

### **Motor Fuel Tax, Ohio Gasohol E-85**

Rate: \$0.385/gallon

Statutory or Regulatory Basis: [Ohio Rev. Code § 5735.05](#)

#### Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt [Ohio Rev. Code § 5735.05](#); [Ohio Rev. Code § 5735.06](#) (“No tax is imposed on the following transactions: the sale of motor fuel to the United States government or any of its agencies where such sale is evidenced by an exemption certificate, executed by the United States government or an agency thereof certifying that the motor fuel therein identified has been purchased for the exclusive use of the United States government or its agency”)
  - Base Exchanges are treated as part of United States when fuel is for their own use
- Export: Export of fuel by a licensed motor fuel dealer from the state to any other state is exempt [Ohio Rev. Code § 5735.05](#)

#### Other Information:

- [Motor Fuel Taxes Rates](#)
- Fleet Card: Retailer credits tax and gets refund from state
- Tax Imposition: Tax imposed on motor fuel dealers upon their receipt of motor fuel within the state

### **Diesel Fuel Tax, Ohio B20 (Biodiesel)**

Rate: \$0.47/gallon

Statutory or Regulatory Basis: [Ohio Rev. Code § 5735.05](#)

#### Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt [Ohio Rev. Code § 5735.05](#); [Ohio Rev. Code § 5735.06](#) (“No tax is imposed on the following transactions:

the sale of motor fuel to the United States government or any of its agencies where such sale is evidenced by an exemption certificate, executed by the United States government or an agency thereof certifying that the motor fuel therein identified has been purchased for the exclusive use of the United States government or its agency”)

- Base Exchanges are treated as part of United States when fuel is for their own use
- Export: Export of fuel by a licensed motor fuel dealer from the state to any other state is exempt [Ohio Rev. Code § 5735.05](#)

### Other Information:

- [Motor Fuel Taxes Rates](#)
- Fleet Card: Retailer credits tax and gets refund from state
- Tax Imposition: Tax imposed on motor fuel dealers upon their receipt of motor fuel within the state

### **Aviation Fuel Tax, Ohio**

Includes Aviation Gasoline and Jet Fuels

No Tax

### **NORA Fee on #1 and #2 dyed diesel**

Rate: \$0.002/gallon

Statutory or Regulatory Basis: [42 U.S.C. § 6201](#)

### Exemption, Credit or Refund Status:

- DoD is exempt (including the National Guard)
- **The Coast Guard is exempt**
- Federal Civilian agencies are not exempt

### Other Information:

- [National Oil heat Research Alliance](#)
- [Exemption for military](#)
- The NORA fee covers all of the #1 and #2 dyed products. Generally, #1 can be classified or named diesel, kerosene or fuel oil. #2 can be classified or named diesel or fuel oil, distillate, etc. Product that is less than 500 ppm sulfur, dyed, and is labeled diesel is exempt. If the product is less than 500 ppm, is dyed, but is labeled heating oil, the fee attaches.
- Additionally, this is a use fee, so it only attaches if the product is used for heating.

## Oklahoma

Sales Tax

Rate: N/A

Statutory or Regulatory Basis: N/A

Exemption, Credit or Refund Status:

- Motor fuels not subject to sales tax (“There are hereby specifically exempted from the tax levied pursuant to the provisions of this article: 1. Sale of gasoline, motor fuel, methanol, "M-85" which is a mixture of methanol and gasoline containing at least eighty-five percent (85%) methanol, compressed natural gas, liquefied natural gas, or liquefied petroleum gas on which the Motor Fuel Tax, Gasoline Excise Tax, Special Fuels Tax or the fee in lieu of Special Fuels Tax levied in Article 5, 6, or 7 of this title has been, or will be paid”) [Ok. Stat. tit. 68, § 1355](#)
- United States Government is exempt from sales tax (“There are hereby specifically exempted from the tax levied by Section 1350 et seq. of this title: 1. Sale of tangible personal property or services to the United States government or to the State of Oklahoma, any political subdivision of this state or any agency of a political subdivision of this state; provided, all sales to contractors in connection with the performance of any contract with the United States government, State of Oklahoma or any of its political subdivisions shall not be exempted from the tax levied by Section 1350 et seq. of this title, except as hereinafter provided”) [Ok. Stat. Tit. 68, §1356](#)

Other Information:

- Fleet Card: Since retail price includes fuel taxes, sales tax is not included in retail price so no need for credit or refund
  - Even though U.S. Government is exempt from fuel taxes, since it is also exempt from sales tax, retail outlet should not charge sales tax

### **Motor Fuel Tax, Oklahoma Gasohol E-85**

Rate: \$0.16/gallon

Statutory or Regulatory Basis: [Ok. Stat. tit. 68, § 500.4](#)

### Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt [Ok. Stat. tit. 68, §500.10](#)  
(The following are exempt from the tax: “motor fuel sold to the United States or any agency or instrumentality thereof”)
  - Base Exchanges are treated as part of United States when fuel is for their own use (must be Government plated vehicle)
- Export: Motor fuel for which proof of export is available in the form of a terminal-issued destination state shipping paper is exempt when:
  - Exported by a supplier who is licensed in the destination state, or
  - Sold by a supplier to a licensed exporter for immediate export
- Motor fuel which was acquired by an unlicensed exporter and was subsequently exported by transport truck by or on behalf of the licensed exporter in a diversion across state boundaries is exempt
- Motor fuel exported out of a bulk plant in a tank wagon if the destination of that vehicle does not exceed twenty-five (25) miles from the border of the state [Ok. Stat. tit. 68, § 500.10](#)

### Other Information:

- [Motor Fuel Tax](#)
- [Link to Oklahoma Statutes](#)
- Fleet Card: Supplier should exempt Government and file an Ultimate Vendor Certificate saying tax paid fuel was sold to exempt entity and get credit from state
  - Refund available to Government if this procedure is not followed
- Tax Imposition: Tax is a direct tax on the retail or ultimate consumer precollected by suppliers

### **Diesel Fuel Tax, Oklahoma**

Rate: \$0.13/gallon

Statutory or Regulatory Basis: [Ok. Stat. tit. 68, § 500.4](#)



### Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt [Ok. Stat. tit. 68, §500.10](#) (The following are exempt from the tax: “motor fuel sold to the United States or any agency or instrumentality thereof”)
  - Base Exchanges are treated as part of United States when fuel is for their own use (must be Government plated vehicle)
- Export: Motor fuel for which proof of export is available in the form of a terminal-issued destination state shipping paper is exempt when:
  - Exported by a supplier who is licensed in the destination state, or
  - Sold by a supplier to a licensed exporter for immediate export
- Motor fuel which was acquired by an unlicensed exporter and was subsequently exported by transport truck by or on behalf of the licensed exporter in a diversion across state boundaries is exempt
- Motor fuel exported out of a bulk plant in a tank wagon if the destination of that vehicle does not exceed twenty-five (25) miles from the border of the state [Ok. Stat. tit. 68, § 500.10](#)

### Other Information:

- [Motor Fuel Tax](#)
- [Link to Oklahoma Statutes](#)
- Fleet Card: Supplier should exempt Government and file an Ultimate Vendor Certificate saying tax paid fuel was sold to exempt entity and get credit from state
  - Refund available to Government if this procedure is not followed
- Tax Imposition: Tax is a direct tax on the retail or ultimate consumer precollected by suppliers

### **Aviation Gasoline/Jet Fuel Tax, Oklahoma**

Rate: \$0.0008/gallon

Statutory or Regulatory Basis: [Ok. Stat. tit. 68, § 500.4](#)

### Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt [Ok. Stat. tit. 68, §500.10](#) (The following are exempt from the tax: “motor fuel sold to the United States or any agency or instrumentality thereof”)
- Export: Motor fuel for which proof of export is available in the form of a terminal-issued destination state shipping paper is exempt when:
  - Exported by a supplier who is licensed in the destination state, or
  - Sold by a supplier to a licensed exporter for immediate export

- Motor fuel which was acquired by an unlicensed exporter and was subsequently exported by transport truck by or on behalf of the licensed exporter in a diversion across state boundaries is exempt
- Motor fuel exported out of a bulk plant in a tank wagon if the destination of that vehicle does not exceed twenty-five (25) miles from the border of the state [Ok. Stat. tit. 68, § 500.10](#)

Other Information:

- [Motor Fuel Tax](#)
- [Link to Oklahoma Statutes](#)
- Fleet Card: Supplier should exempt Government and file an Ultimate Vendor Certificate saying tax paid fuel was sold to exempt entity and get credit from state
  - Refund available to Government if this procedure is not followed
- Tax Imposition: Tax is a direct tax on the retail or ultimate consumer precollected by suppliers

## Oregon

Sales Tax

Rate: N/A

Statutory or Regulatory Basis: N/A

Exemption, Credit or Refund Status: Oregon has no state tax

Other Information: N/A

### **Motor Fuel Tax, Oregon Gasohol E-85**

Rate: Total Rate is computed by adding the State Tax + Federal Tax + City or County Tax

- State Tax: \$0.36/gallon
- Federal Tax: \$0.184/gallon
- City of Tillamook Tax \$0.015/gallon for a total rate of \$0.559/gallon
- City or County with \$0.01/gallon tax: Woodburn & Washington County for a total rate of \$0.554/gallon
- City or County with \$0.02/gallon tax: Milwaukie, Dundee, Happy Valley, Sandy & Silverton for a total rate of \$0.564/gallon
- City or County with \$0.03/gallon tax: Astoria, Canby, Coquille, Cottage Grove, Hood River, Newport, Reedsport, Springfield, Tigard, Troutdale, Veneta, Warrenton, Multnomah County, Oakridge, Scappoose, Sisters, Stayton, Dalles for a total rate of \$0.574/gallon

- City of Eugene Tax \$0.05/gallon for a total rate of \$0.594/gallon
- City of Coburg Tax \$0.06/gallon for a total rate of \$0.604/gallon
- City of Portland Tax \$0.10/gallon for a total rate or \$0.644

Statutory or Regulatory Basis: [Or. Rev. Stat. § 319.020](#); [Multnomah County Code § 11.202](#); [Washington County Code § 3.12.040](#); & [City of Woodburn Ordinance No. 2028](#);

Exemption, Credit or Refund Status:

- DoD, Federal Civilian, National Guard are not exempt
- Refund for off road use available [Or. Rev. Stat. § 319.320](#); [Multnomah County Code § 11.223](#); [Washington County Code § 3.12.250](#); & [City of Woodburn Ordinance No. 2028](#)
- Oregon Fuel Tax Refund Claim Instruction
- Note: if fuel is used in ships or aircraft, Armed Forces is exempt [Or. Rev. Stat. § 319.250](#); [Or. Admin. R. § 735-170-0090](#); [Multnomah County Code § 11.216](#); [Washington County Code § 3.12.060](#); & [City of Woodburn Ordinance No. 2028](#)
- Export: fuel exported from state by Armed Forces is exempt [Or. Rev. Stat. § 319.250](#); [Or. Admin. R. § 735-170-0090](#); [Multnomah County Code § 11.216](#); [Washington County Code § 3.12.060](#); & [City of Woodburn Ordinance No. 2028](#)
- Export: License tax not imposed on fuel exported from state by a dealer; or sold by a dealer in individual quantities of 500 gallons or less for export by the purchaser to another state in containers other than the fuel tank of a motor vehicle, if the dealer is licensed in the state of destination to collect and remit the applicable taxes in the state of destination, but every dealer shall be required to report such exports and sales [Or. Rev. Stat. § 319.240](#); [Multnomah County Code § 11.215](#); [Washington County Code § 3.12.050](#); & [City of Woodburn Ordinance No. 2028](#)

Other Information:

- [Link to Oregon Revised Statutes](#)
- [Link to Multnomah County Code](#)
- [Link to Washington County Code](#)
- [Link to City of Woodburn Ordinances](#)
- [Link to Announcement](#)
- [Form 1302 Motor Vehicle Fuel And Aircraft Fuel License Tax Report](#) (used by licensee when reporting sales into Government ships and aircraft or exported by Government)
- [Oregon State Fuel Taxes](#)
- Fleet Card: N/A
- Tax Imposition: Dealers in the first sale, use or distribution of motor vehicle fuel or aircraft fuel collect tax and report to state

**Diesel Fuel Tax, Oregon B20 (Biodiesel)**

**Rate:** Total Rate is computed by adding the State Tax + Federal Tax + City or County Tax

- State Tax: \$0.36/gallon
- Federal Tax: \$0.184/gallon
- City of Tillamook Tax \$0.015/gallon for a total rate of \$0.559/gallon
- City or County with \$0.01/gallon tax: Woodburn & Washington County for a total rate of \$0.554/gallon
- City or County with \$0.02/gallon tax: Milwaukie, Dundee, Happy Valley, Sandy & Silverton for a total rate of \$0.564/gallon
- City or County with \$0.03/gallon tax: Astoria, Canby, Coquille, Cottage Grove, Hood River, Newport, Reedsport, Springfield, Tigard, Troutdale, Veneta, Warrenton, Multnomah County, Oakridge, Scappoose, Sisters, Stayton, Dalles for a total rate of \$0.574/gallon
- City of Eugene Tax \$0.05/gallon for a total rate of \$0.594/gallon
- City of Coburg Tax \$0.06/gallon for a total rate of \$0.604/gallon
- City of Portland Tax \$0.10/gallon for a total rate or \$0.644

**Statutory or Regulatory Basis:** [Or. Rev. Stat. § 319.020](#); [Multnomah County Code § 11.202](#); [Washington County Code § 3.12.040](#); & [City of Woodburn Ordinance No. 2028](#);

**Exemption, Credit or Refund Status:**

- DoD, Federal Civilian, National Guard are not exempt
- Refund for off road use available [Or. Rev. Stat. § 319.320](#); [Multnomah County Code § 11.223](#); [Washington County Code § 3.12.250](#); & [City of Woodburn Ordinance No. 2028](#)
- Oregon Fuel Tax Refund Claim Instruction
- Note: if fuel is used in ships or aircraft, Armed Forces is exempt [Or. Rev. Stat. § 319.250](#); [Or. Admin. R. § 735-170-0090](#); [Multnomah County Code § 11.216](#); [Washington County Code § 3.12.060](#); & [City of Woodburn Ordinance No. 2028](#)
- Export: fuel exported from state by Armed Forces is exempt [Or. Rev. Stat. § 319.250](#); [Or. Admin. R. § 735-170-0090](#); [Multnomah County Code § 11.216](#); [Washington County Code § 3.12.060](#); & [City of Woodburn Ordinance No. 2028](#)
- Export: License tax not imposed on fuel exported from state by a dealer; or sold by a dealer in individual quantities of 500 gallons or less for export by the purchaser to another state in containers other than the fuel tank of a motor vehicle, if the dealer is licensed in the state of destination to collect and remit the applicable taxes in the state of destination, but every dealer shall be required to report such exports and sales [Or. Rev. Stat. § 319.240](#); [Multnomah County Code § 11.215](#); [Washington County Code § 3.12.050](#); & [City of Woodburn Ordinance No. 2028](#)

**Other Information:**

- [Link to Oregon Revised Statutes](#)

- [Link to Multnomah County Code](#)
- [Link to Washington County Code](#)
- [Link to City of Woodburn Ordinances](#)
- [Link to Announcement](#)
- [Form 1302 Motor Vehicle Fuel And Aircraft Fuel License Tax Report](#) (used by licensee when reporting sales into Government ships and aircraft or exported by Government)
- [Oregon State Fuel Taxes](#)
- Fleet Card: N/A
- Tax Imposition: Dealers in the first sale, use or distribution of motor vehicle fuel or aircraft fuel collect tax and report to state

## **Jet Fuel Tax, Oregon**

Includes kerosene based fuels (JP-5, JP-8, Jet A) and naphtha fuels (Jet-4, Jet B, Jet 50)

Rate: \$0.03/gallon

Statutory or Regulatory Basis: [Or. Rev. Stat. § 319.020](#)

Exemption, Credit or Refund Status:

- DoD and National Guard are exempt [Or. Rev. Stat. § 319.250](#) (“The license tax imposed by [ORS 319.020](#) shall not be imposed on any aircraft or motor vehicle fuel sold to the Armed Forces of the United States for use in ships, aircraft or for export from this state”)
- Federal Civilian activities are not exempt
  - If paid full gasoline tax (\$0.24), can get refund back to jet fuel level (refund of \$0.23/gallon) [Or. Rev. Stat. § 319.330](#) [Form 1203-Aircraft Fuel Tax Refund Claim](#)

Other Information:

- Tax exempt sales for use in aircraft include fuel placed into bulk storage facilities maintained exclusively by the Armed Forces for the purpose of fueling aircraft [Or. Admin. R. § 735-170-0090](#)
- Tax-exempt sales or deliveries to the Armed Forces must be supported by Exemption Certificate [Form 1340](#). Form must be completed and signed at the time of sale and delivery
- [Link to Oregon Revised Statutes](#)
- Tax Imposition: Dealers in the first sale, use or distribution of motor vehicle fuel or aircraft fuel collect tax and report to state
- "Aircraft fuel" means any gasoline and any other inflammable or combustible gas or liquid by whatever name such gasoline, gas or liquid is known or sold, usable as fuel for

the operation of aircraft, except gas or liquid, the chief use of which, as determined by the Department of Transportation is for purposes other than the propulsion of aircraft

- **Refunds:** If FBO is a licensed motor vehicle fuel/aircraft fuel dealer, they can sell ex-tax. Government must supply [Form 1340](#) to FBO
- If FBO is not a licensed motor vehicle fuel/aircraft fuel dealer (re-seller), they will charge tax and Government can apply for refund using [Form 1340](#)
  - Send original invoices
  - Claims must be filed within 15 months of the invoice date

## **Aviation Gasoline Tax, Oregon**

Rate: \$0.11/gallon

Statutory or Regulatory Basis: [Or. Rev. Stat. § 319.020](#)

Exemption, Credit or Refund Status:

- DoD and National Guard are exempt [Or. Rev. Stat. § 319.250](#) (“The license tax imposed by [ORS 319.020](#) shall not be imposed on any aircraft or motor vehicle fuel sold to the Armed Forces of the United States for use in ships, aircraft or for export from this state”)
- Federal Civilian activities are not exempt
  - If paid full gasoline tax (\$0.24), can get refund back to aviation gasoline level (refund of \$0.15/gallon) [Or. Rev. Stat. § 319.330](#) [Form 1203-Aircraft Fuel Tax Refund Claim](#)

Other Information:

- Tax exempt sales for use in aircraft include fuel placed into bulk storage facilities maintained exclusively by the Armed Forces for the purpose of fueling aircraft [Or. Admin. R. § 735-170-0090](#)
- Tax-exempt sales or deliveries to the Armed Forces must be supported by Exemption Certificate [Form 1340](#). Form must be completed and signed at the time of sale and delivery
- [Link to Oregon Revised Statutes](#)
- Tax Imposition: Dealers in the first sale, use or distribution of motor vehicle fuel or aircraft fuel collect tax and report to state
- "Aircraft fuel" means any gasoline and any other inflammable or combustible gas or liquid by whatever name such gasoline, gas or liquid is known or sold, usable as fuel for the operation of aircraft, except gas or liquid, the chief use of which, as determined by the Department of Transportation is for purposes other than the propulsion of aircraft

- **Refunds:** If FBO is a licensed motor vehicle fuel/aircraft fuel dealer, they can sell ex-tax. Government must supply [Form 1340](#) to FBO
- If FBO is not a licensed motor vehicle fuel/aircraft fuel dealer (re-seller), they will charge tax and Government can apply for refund using [Form 1340](#)
  - Send original invoices
  - Claims must be filed within 15 months of the invoice date

## **Petroleum Load Fee, Oregon**

Rate: \$10.00/load

Statutory or Regulatory Basis: [Or. Rev. Stat. § 465.104](#)

Exemption, Credit or Refund Status:

- U. S. Government is not exempt
- Export: Fee does not apply to a delivery or import of petroleum products destined for export from this state if the petroleum products are in continuous movement to a destination outside the state [Or. Rev. Stat. § 465.104](#)

Other Information:

- [Link to Oregon Revised Statutes](#)
- [Link to publication on Petroleum Load Fee](#)
- Tax Imposition: The seller of a petroleum product withdrawn from a bulk facility, on withdrawal from bulk of the petroleum product, collects fee from the person who orders the withdrawal
- A cargo tank (load) has one or more compartments mounted on a wagon, truck, trailer, truck trailer, railcar, or wheels. It does not include any assembly that holds less than 100 gallons in individual separable containers

## **NORA Fee on #1 and #2 dyed diesel, Oregon**

Rate: \$0.002/gallon

Statutory or Regulatory Basis: [42 U.S.C. § 6201](#)

Exemption, Credit or Refund Status:

- DoD is exempt (including the National Guard)
- **The Coast Guard is exempt**
- Federal Civilian agencies are not exempt

Other Information:

- [National Oil heat Research Alliance](#)

- [Exemption for military](#)
- The NORA fee covers all of the #1 and #2 dyed products. Generally, #1 can be classified or named diesel, kerosene or fuel oil. #2 can be classified or named diesel or fuel oil, distillate, etc. Product that is less than 500 ppm sulfur, dyed, and is labeled diesel is exempt. If the product is less than 500 ppm, is dyed, but is labeled heating oil, the fee attaches.
- Additionally, this is a use fee, so it only attaches if the product is used for heating.

## Pennsylvania

Sales Tax

Rate: N/A

Statutory or Regulatory Basis: N/A

Exemption, Credit or Refund Status:

- Sales tax does not apply to motor fuel ("The tax imposed by section 202 shall not be imposed upon any of the following: the sale at retail, or use of gasoline and other motor fuels, the sales of which are otherwise subject to excise taxes under the act of May 21, 1931 (P.L. 194), known as the "Liquid Fuels Tax Act," and the act of January 14, 1952 (P.L.1965), known as the "Fuel Use Tax Act") [72 Pa. Stat. § 7204](#)
- United States Government is exempt from sales tax ("The tax imposed by section 202 shall not be imposed upon any of the following: the sale at retail to, or use by the United States, this Commonwealth or its instrumentalities or political subdivisions of tangible personal property or services") [72 Pa. Stat. § 7204](#)

Other Information:

- Fleet Card: Since retail price includes fuel taxes, sales tax is not included in retail price so no need for credit or refund
- Even though U.S. Government is exempt from fuel taxes, since it is also exempt from sales tax, retail outlet should not charge sales tax

### **Motor Fuel Tax & Gasohol/Ethanol Tax, Pennsylvania**

Rate: \$0.576/gallon

Statutory or Regulatory Basis: [75 Pa. Cons. Stat. § 9004](#)



### Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt [75 Pa. Cons. Stat. § 9004](#) (“The tax imposed shall not apply to liquid fuels, fuels or alternative fuels delivered to the Federal Government on presentation of an authorized Federal Government exemption certificate or other evidence satisfactory to the department”)
  - Base Exchanges are treated as part of United States when fuel is for their own use
- Export: Licensed distributor can export tax free and report export on return

### Other Information:

- [Tax Rates for 2020](#)
- Fleet Card: For retail pump sales, vendors can exempt Government sales (DMF-1 Bulletin # 97-01 (09-10-99)). Credit card sales for motor fuel purchases from an account (retailer) of the registered distributor, where the product previously has been taxed, are reported on Line 11a of the Liquid Fuels and Fuels Tax monthly report ([Form REV 1096-A](#)) as dealer sales
- If do not exempt (as many independent oil companies do not), Government must file for refund
- Tax Imposition: Distributors using or delivering liquid fuels pay the tax
- Licensed distributors can buy fuel tax free and sell fuel tax free; if not licensed, can still sell to us tax free, but they would file for refund and would need Assignment of Rights form from government to file; otherwise, unlicensed distributors could refuse to sell to us tax free and force government to file for a refund

### **E-85 Tax, Pennsylvania**

Rate: \$0.413/gallon

Statutory or Regulatory Basis: [75 Pa. Cons. Stat. § 9004](#)

### Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt [75 Pa. Cons. Stat. § 9004](#) (“The tax imposed shall not apply to liquid fuels, fuels or alternative fuels delivered to the Federal Government on presentation of an authorized Federal Government exemption certificate or other evidence satisfactory to the department”)
  - Base Exchanges are treated as part of United States when fuel is for their own use
- Export: Licensed distributor can export tax free and report export on return

## Other Information:

- [Tax Rates for 2020](#)
- [Link to Pennsylvania Bulletin](#)
- Note: The Pennsylvania Consolidated Statutes are not available on the internet
- Tax Imposition: Distributors delivering liquid fuels and fuels pay the tax into the State Treasury. Licensed distributors can buy fuel tax free and sell fuel tax free; if not licensed, can still sell to us tax free, but they would file for refund and would need Assignment of Rights form from government to file; otherwise, unlicensed distributors could refuse to sell to us tax free and force government to file for a refund

## **Diesel Fuel Tax, Pennsylvania B20 (Biodiesel)**

Rate: \$0.741/gallon

Statutory or Regulatory Basis: [75 Pa. Cons. Stat. § 9004](#)

### Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt [75 Pa. Cons. Stat. § 9004](#) (“The tax imposed shall not apply to liquid fuels, fuels or alternative fuels delivered to the Federal Government on presentation of an authorized Federal Government exemption certificate or other evidence satisfactory to the department”)
  - Base Exchanges are treated as part of United States when fuel is for their own use
- Export: Licensed distributor can export tax free and report export on return

## Other Information:

- [Tax Rates for 2020](#)
- [Link to Pennsylvania Bulletin](#)
- Note: The Pennsylvania Consolidated Statutes are not available on the internet
- Tax Imposition: Distributors delivering liquid fuels and fuels pay the tax into the State Treasury. Licensed distributors can buy fuel tax free and sell fuel tax free; if not licensed, can still sell to us tax free, but they would file for refund and would need Assignment of Rights form from government to file; otherwise, unlicensed distributors could refuse to sell to us tax free and force government to file for a refund
- Fleet Card: For retail pump sales, vendors can exempt Government sales (DMF-1 Bulletin # 97-01 (09-10-99)). Credit card sales for motor fuel purchases from an account (retailer) of the registered distributor, where the product previously has been taxed, are

reported on Line 11a of the Liquid Fuels and Fuels Tax monthly report ([Form REV 1096-A](#)) as dealer sales

- If do not exempt (as many independent oil companies do not), Government must file for refund
- Tax Imposition: Distributors delivering liquid fuels and fuels pay the tax to the State

### **Kerosene Tax, Pennsylvania KS1**

No tax applies to KSN and KSR which are red dyed

Rate: \$0.741/gallon

Statutory or Regulatory Basis: [75 Pa. Cons. Stat. § 9004](#)

#### Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt [75 Pa. Cons. Stat. § 9004](#) (“The tax imposed shall not apply to liquid fuels, fuels or alternative fuels delivered to the Federal Government on presentation of an authorized Federal Government exemption certificate or other evidence satisfactory to the department”)
  - Base Exchanges are treated as part of United States when fuel is for their own use
- Export: Licensed distributor can export tax free and report export on return

#### Other Information:

- [Tax Rates for 2020](#)
- [Link to Pennsylvania Bulletin](#)
- Note: The Pennsylvania Consolidated Statutes are not available on the internet
- Fleet Card: For retail pump sales, vendors can exempt Government sales (DMF-1 Bulletin # 97-01 (09-10-99)). Credit card sales for motor fuel purchases from an account (retailer) of the registered distributor, where the product previously has been taxed, are reported on Line 11a of the Liquid Fuels and Fuels Tax monthly report ([Form REV 1096-A](#)) as dealer sales
- If do not exempt (as many independent oil companies do not), Government must file for refund
- Tax Imposition: Distributors delivering liquid fuels and fuels pay the tax to the State

### **Aviation Gasoline Tax, Pennsylvania**

Rate: \$0.59/gallon

Statutory or Regulatory Basis: [75 Pa. Cons. Stat. § 9004](#)

### Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt [75 Pa. Cons. Stat. § 9004](#) (“The tax imposed shall not apply to liquid fuels, fuels or alternative fuels delivered to the Federal Government on presentation of an authorized Federal Government exemption certificate or other evidence satisfactory to the department”)
  - Base Exchanges are treated as part of United States when fuel is for their own use
- Export: Licensed distributor can export tax free and report export on return

### Other Information:

- [Tax Rates for 2020](#)
- [Link to Pennsylvania Bulletin](#)
- Tax Imposition: Distributors delivering liquid fuels and fuels pay the tax to the State
- **Refunds**: FBOs who buy the fuel tax paid can elect to sell to Federal Government with tax and require that the Federal Government file for a refund with the Board of Finance and Revenue ((717) 787-6534)
  - If FBO sells to Federal Government tax free, vendor uses Assignment of Rights form signed by Government to obtain refund (call number above)

### **Jet Fuel Tax, Pennsylvania**

Rate: \$0.019/gallon

Statutory or Regulatory Basis: [75 Pa. Cons. Stat. § 9004](#) & [74 Pa Cons. Stat. § 6131](#)

### Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt [75 Pa. Cons. Stat. § 9004](#) (“The tax imposed shall not apply to liquid fuels, fuels or alternative fuels delivered to the Federal Government on presentation of an authorized Federal Government exemption certificate or other evidence satisfactory to the department”)
  - Base Exchanges are treated as part of United States when fuel is for their own use
- Export: Licensed distributor can export tax free and report export on return

### Other Information:

- [Tax Rates for 2020](#)
- [Link to Pennsylvania Bulletin](#)
- Tax Imposition: Distributors delivering liquid fuels and fuels pay the tax to the State

- **Refunds:** FBOs who buy the fuel tax paid can elect to sell to Federal Government with tax and require that the Federal Government file for a refund with the Board of Finance and Revenue ((717) 787-6534)
  - If FBO sells to Federal Government tax free, vendor uses Assignment of Rights form signed by Government to obtain refund (call number above)

## **Underground Storage Tank Insurance Fee, Pennsylvania**

Rate: \$0.011/gallon

Statutory or Regulatory Basis: [35 P.S. § 6021.705](#)

Exemption, Credit or Refund Status: United States Government exempt when fuel is delivered into Government owned tanks (“An owner or operator of an underground storage tank shall continuously participate in the USTIF, unless the EQB has determined that the underground storage tank is an exempt underground storage tank”) [25 Pa. Code § 245.704](#) (“The owner or operator of an exempt underground storage tank shall maintain adequate financial responsibility in accordance with 40 CFR 280, Subpart H (relating to financial responsibility”) [25 Pa. Code § 245.706](#) (“State and Federal government entities whose debts and liabilities are the debts and liabilities of a state or the United States are exempt from the requirements of this subpart”) 40 C.F.R. § 280.90

### Other Information:

- No exemption certificate required
- Substances subject to fee: Gasoline, Gasohol, New Motor Oil, Aviation Fuel, Hazardous Substances, Mixtures, Farm Diesel

## **NORA Fee on #1 and #2 dyed diesel, Pennsylvania**

Rate: \$0.002/gallon

Statutory or Regulatory Basis: [42 U.S.C. § 6201](#)

### Exemption, Credit or Refund Status:

- DoD is exempt (including the National Guard)
- **The Coast Guard is exempt**
- Federal Civilian agencies are not exempt

### Other Information:

- [National Oil Heat Research Alliance](#)
- [Exemption for military](#)

- The NORA fee covers all of the #1 and #2 dyed products. Generally, #1 can be classified or named diesel, kerosene or fuel oil. #2 can be classified or named diesel or fuel oil, distillate, etc. Product that is less than 500 ppm sulfur, dyed, and is labeled diesel is exempt. If the product is less than 500 ppm, is dyed, but is labeled heating oil, the fee attaches.
- Additionally, this is a use fee, so it only attaches if the product is used for heating.

## Rhode Island

Sales Tax

Rate: N/A

Statutory or Regulatory Basis: N/A

### Exemption, Credit or Refund Status:

- No sales tax on motor fuel (“There are exempted from the taxes imposed by this chapter the following gross receipts: From the sale and from the storage, use, or other consumption in this state of: (i) gasoline and other products taxed under chapter 36 of title 31, and (ii) fuels used for the propulsion of airplanes”) [R.I. Gen. Laws § 44-18-30](#)
- United States Government is exempt from sales tax (“There is exempted from the computation of the amount of the sales tax the gross receipts from the sale of any tangible personal property to the United States, its agencies and instrumentalities.”) [R.I. Gen. Laws § 44-18-31](#)

### Other Information:

- Fleet Card: Since retail price includes fuel taxes, sales tax is not included in retail price so no need for credit or refund
  - Even though U.S. Government is exempt from fuel taxes, since it is also exempt from sales tax, retail outlet should not charge sales tax

### **Motor Fuel Tax, Rhode Island Gasohol E-85**

Rate: \$0.34/Gallon

Statutory or Regulatory Basis: [R.I. Gen. Laws § 31-36-7](#)

### Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities are exempt
- Seller applies to state for refund of taxes paid [R.I. Gen. Laws § 31-36-13](#) (“Any person who purchases fuels upon which the tax provided in this chapter has been paid and sells the fuels to the United States government, may be reimbursed the amount of the tax in the manner and subject to the conditions provided in this section”)
  - Base Exchanges are treated as part of United States when fuel is for their own use (and Government plated)
- National Guard is not exempt (considered a state agency and no exemption)
- Export: Tax paid on fuels sold outside the state are refundable [R.I. Gen. Laws § 31-36-13](#)

### Other Information:

- [Synopsis of Taxes](#)
- [Link to Rhode Island General Laws](#)
- Fleet Card: Government must apply for refund of tax using MFT 61; GSA is central point for tax refunds
- Tax Imposition: Distributor remits tax on fuels sold within the state

### **Diesel Fuel Tax, Rhode Island B20 (Biodiesel)**

Rate: \$0.34/Gallon

Statutory or Regulatory Basis: [R.I. Gen. Laws § 31-36-7](#)

### Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities are exempt
- Seller applies to state for refund of taxes paid [R.I. Gen. Laws § 31-36-13](#) (“Any person who purchases fuels upon which the tax provided in this chapter has been paid and sells the fuels to the United States government, may be reimbursed the amount of the tax in the manner and subject to the conditions provided in this section”)
  - Base Exchanges are treated as part of United States when fuel is for their own use (and Government plated)
- National Guard is not exempt (considered a state agency and no exemption)
- Export: Tax paid on fuels sold outside the state are refundable [R.I. Gen. Laws § 31-36-13](#)

### Other Information:

- [Synopsis of Taxes](#)

- Fleet Card: Government must apply for refund of tax using MFT 61; GSA is central point for tax refunds
- Tax Imposition: Distributor remits tax on fuels sold within the state

## **Jet Fuel Tax, Rhode Island**

No Tax

## **Public Service Corporation Tax, Rhode Island**

### Rate:

- Natural Gas: 3.% of gross earnings on manufacture and sale of illuminating and heating gas and its by-products
- Electricity: 4% of gross earnings on manufacturing, selling, distributing and/or transmitting electricity to be used for light, heat, or motive power

Statutory or Regulatory Basis: [R.I. Gen. Laws § 44-13-4](#)

### Exemption, Credit or Refund Status:

- United States Government (including National Guard) is not exempt
- Only exemption is when natural gas or electricity is purchased for purpose of being manufactured into a finished product for resale [R.I. Gen. Laws § 44-13-35](#)

Other Information: Tax Imposition: Tax is on corporations in the business of manufacturing, selling, distributing and/or transmitting currents of electricity and natural to be used for light, heat, or motive power, measured by utility's gross earnings derived from the manufacture and sale of illuminating and heating gas and its by-products

## **Underground Storage Tank Fee, Rhode Island**

Rate: \$0.01/gallon

Statutory or Regulatory Basis: [R.I. Gen. Laws § 46-12.9-11](#)

### Exemption, Credit or Refund Status:

- DoD and Federal Civilian activities are exempt [R.I. Gen. Laws § 46-12.9-11](#) (“The fee shall not be applicable to purchases by the United States government”)
  - Base Exchanges are treated as part of United States when fuel is for their own use (must be Government plated vehicle)
- Export: Fee should be refundable for fuel exported from state (because fee does not apply when motor fuel tax does not apply)



Other Information: Tax Imposition: Fee is payable on motor fuel, and collected by distributors when the product is sold to owners and/or operators of underground storage tanks

### **Uniform Oil Response and Prevention Fee, Rhode Island**

Rate: \$0.05/barrel

Statutory or Regulatory Basis: [R.I. Gen. Laws § 46-12.7-4.1](#)

Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are not exempt
- Export: No exemption

Other Information: Tax Imposition: Tax Imposition: Fee is imposed on owner of petroleum products at the time products are received at a marine terminal within state by means of a vessel from a point of origin outside the state

### **NORA Fee on #1 and #2 dyed diesel, Rhode Island**

Rate: \$0.002/gallon

Statutory or Regulatory Basis: [42 U.S.C. § 6201](#)

Exemption, Credit or Refund Status:

- DoD is exempt (including the National Guard)
- **The Coast Guard is exempt**
- Federal Civilian agencies are not exempt

Other Information:

- [National Oil heat Research Alliance](#)
- [Exemption for military](#)
- The NORA fee covers all of the #1 and #2 dyed products. Generally, #1 can be classified or named diesel, kerosene or fuel oil. #2 can be classified or named diesel or fuel oil, distillate, etc. Product that is less than 500 ppm sulfur, dyed, and is labeled diesel is exempt. If the product is less than 500 ppm, is dyed, but is labeled heating oil, the fee attaches.
- Additionally, this is a use fee, so it only attaches if the product is used for heating.

## **South Carolina**

Sales Tax

Rate: N/A

Statutory or Regulatory Basis: N/A

Exemption, Credit or Refund Status:

- Sales tax does not apply to motor fuels at pump (“Exempted from the taxes imposed by this chapter are the gross proceeds of sales, or sales price of: motor fuel, blended fuel, and alternative fuel subject to tax under Chapter 28 of Title 12; however, gasoline used in aircraft is not exempt from the sales and use tax; (b) if the fuel tax is subsequently refunded under [Section 12-28-710](#), the sales or use tax is due unless otherwise exempt, and the person receiving the refund is liable for the sales or use tax”) [S.C. Code § 12-36-2120](#)
- United States Government is exempt from sales tax (“Exempted from the taxes imposed by this chapter are the gross proceeds of sales, or sales price of: tangible personal property sold to the federal government”) [S.C. Code § 12-36-2120](#)

Other Information:

- Fleet Card: Since retail price includes fuel taxes, sales tax is not included in retail price so no need for credit or refund
  - Even though U.S. Government is exempt from fuel taxes, since it is also exempt from sales tax, retail outlet should not charge sales tax

## **Motor Fuel Tax, South Carolina Gasohol E-85**

Rate: \$0.24/gallon

Statutory or Regulatory Basis: [S.C. Code § 12-28-310](#)

Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt
  - Seller applies to state for refund of tax [S.C. Code § 12-28-710](#) (“The following are exempt from the tax imposed by [S.C. Code § 12-28-310](#) on taxable motor fuel: taxable motor fuel sold to the United States or its agencies or instrumentalities”)
  - Base Exchanges are treated as part of United States when fuel is for their own use (must be Government plated vehicle)
  - Seller applies to state for refund of tax [S.C. Code § 12-28-740](#)
- Export: Taxable motor fuel for which proof of export is available in the form of a terminal issued destination state shipping paper is exempt [S.C. Code § 12-28-740](#)

### Other Information:

- [Motor Fuel Taxes and Fees](#)
- [Link to S.C. Code](#)
- Fleet Card: Fleet Card applies for refund with state ([Form L-2133](#) Motor Fuel Refund Application)
- Tax Imposition: Tax imposed on all gasoline used or consumed in this State in producing or generating power for propelling motor vehicles. The tax is a levy and assessment on the consumer, and the levy and assessment on other persons as specified in this chapter are as agents of the State for the collection of the tax

### **Diesel Fuel Tax, South Carolina B20 (Biodiesel)**

Rate: \$0.24/gallon

Statutory or Regulatory Basis: [S.C. Code § 12-28-310](#)

### Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt
  - Seller applies to state for refund of tax [S.C. Code § 12-28-710](#) (“The following are exempt from the tax imposed by [S.C. Code § 12-28-310](#) on taxable motor fuel: taxable motor fuel sold to the United States or its agencies or instrumentalities”)
  - Base Exchanges are treated as part of United States when fuel is for their own use (must be Government plated vehicle)
  - Seller applies to state for refund of tax [S.C. Code § 12-28-740](#)
- Export: Taxable motor fuel for which proof of export is available in the form of a terminal issued destination state shipping paper is exempt [S.C. Code § 12-28-740](#)

### Other Information:

- [Motor Fuel Taxes and Fees](#)
- [Link to S.C. Code](#)
- Fleet Card: Fleet Card applies for refund with state ([Form L-2133](#) Motor Fuel Refund Application)
- Tax Imposition: Tax imposed on all gasoline used or consumed in this State in producing or generating power for propelling motor vehicles. The tax is a levy and assessment on the consumer, and the levy and assessment on other persons as specified in this chapter are as agents of the State for the collection of the tax

### **Jet Fuel Tax, South Carolina**

No excise tax

## **Petroleum Inspection Fee, South Carolina**

Rate: \$0.0025/gallon

Statutory or Regulatory Basis: [S.C. Code § 12-28-2355](#)

Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt [S.C. Code § 12-28-2355](#); [S.C. Code § 12-28-710](#) (“The following are exempt from the tax imposed by Section 12-28-310 on taxable motor fuel: taxable motor fuel sold to the United States or its agencies or instrumentalities”)
  - Base Exchanges are treated as part of United States when fuel is for their own use (must be Government plated vehicle)
- Export: Refund available to persons presenting proof that they paid fee on shipments of petroleum products subsequently diverted from the State [S.C. Code § 12-28-2360](#)

Other Information:

- [Link to S.C. Code](#)
- Tax Imposition: Fee imposed to provide funds for inspecting, testing, and analyzing petroleum products. Fee liability arises at the same time and is payable by the same person as the motor fuel tax

## **Environmental Impact Fee, South Carolina**

Rate: \$0.005/gallon

Statutory or Regulatory Basis: [S.C. Code § 12-28-2355](#)

Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt [S.C. Code § 12-28-2355](#); [S.C. Code § 12-28-710](#) (“The following are exempt from the tax imposed by Section 12-28-310 on taxable motor fuel: taxable motor fuel sold to the United States or its agencies or instrumentalities”)
  - Base Exchanges are treated as part of United States when fuel is for their own use (must be Government plated vehicle)
- Export: Refund available to persons presenting proof that they paid fee on shipments of petroleum products subsequently diverted from the State [S.C. Code § 12-28-2360](#)

Other Information:

- [Link to S.C. Code](#)

- Tax Imposition: Fee imposed to provide funds for inspecting, testing, and analyzing petroleum products. Fee liability arises at the same time and is payable by the same person as the motor fuel tax

## South Dakota

Sales Tax

Rate: N/A

Statutory or Regulatory Basis: N/A

Exemption, Credit or Refund Status:

Motor fuel not subject to sales tax (“There are specifically exempted from the provisions of this chapter and from the computation of the amount of tax imposed by it, gross receipts from the sale of gasoline, motor fuel, and special fuel subject to tax under chapter 10-47B”) [S.D. Codified Laws § 10-45-11](#)

United States Government is exempt from sales tax (“There are hereby specifically exempted from the provisions of this chapter and from the computation of the amount of tax imposed by it, the gross receipts from sales of tangible personal property ...to the United States”) [S.D. Codified Laws § 10-45-10](#)

Other Information: N/A

### **Motor Fuel Tax, South Dakota**

10% Ethanol Blend Gasohol

Rate: \$0.28/Gallon

Statutory or Regulatory Basis: [S.D. Codified Laws § 10-47B-4.2](#)

Exemption, Credit, or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt [S.D. Codified Laws § 10-47B-19](#) (“The following are exempt from fuel excise tax imposed by this chapter: (1) Motor fuel or undyed special fuel removed from a terminal in this state at the rack by the federal government or defense fuel supply center for consumption in any federal government motor vehicle, machinery, equipment, or aircraft; (2) Motor fuel or undyed special fuel imported into this state by the federal government or defense fuel supply center for consumption in any federal government motor vehicle, machinery, equipment, or aircraft”)

- Base Exchanges are treated as part of United States when fuel is for their own use (must be Government plated vehicle)
- **Export:** Tax is not imposed if the fuel is withdrawn from a terminal for export by the consignee
  - Consignee must be specifically licensed to export fuel from the state, into the state which is indicated as the destination state on the bill of lading which was issued by the terminal operator for the fuel [S.D. Codified Laws § 10-47B-5](#)

### Other Information:

- [Motor Fuel Manual](#)
- [Link to South Dakota Codified Laws](#)
- **Fleet Card:** Retail station should be licensed as a marketer, backs out the tax and files for refund with state
  - If do not exempt (as many independent oil companies do not), Government must file for refund
- **Tax Imposition:** Tax is imposed on all motor fuel and special fuel that is removed from a terminal in this state at the rack or used at the terminal

### **Diesel Fuel Tax, South Dakota B20 (Biodiesel)**

Rate: \$0.28/Gallon

Statutory or Regulatory Basis: [S.D. Codified Laws § 10-47B-4.2](#)

### Exemption, Credit, or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt [S.D. Codified Laws § 10-47B-19](#) (“The following are exempt from fuel excise tax imposed by this chapter: (1) Motor fuel or undyed special fuel removed from a terminal in this state at the rack by the federal government or defense fuel supply center for consumption in any federal government motor vehicle, machinery, equipment, or aircraft; (2) Motor fuel or undyed special fuel imported into this state by the federal government or defense fuel supply center for consumption in any federal government motor vehicle, machinery, equipment, or aircraft”)
  - Base Exchanges are treated as part of United States when fuel is for their own use (must be Government plated vehicle)
- **Export:** Tax is not imposed if the fuel is withdrawn from a terminal for export by the consignee
  - Consignee must be specifically licensed to export fuel from the state, into the state which is indicated as the destination state on the bill of lading

which was issued by the terminal operator for the fuel [S.D. Codified Laws § 10-47B-5](#)

#### Other Information:

- [Motor Fuel Manual](#)
- [Link to South Dakota Codified Laws](#)
- Fleet Card: Retail station should be licensed as a marketer, backs out the tax and files for refund with state
  - If do not exempt (as many independent oil companies do not), Government must file for refund
- Tax Imposition: Tax is imposed on all motor fuel and special fuel that is removed from a terminal in this state at the rack or used at the terminal

#### **E-85 Fuel Tax (Road Use)/E-85 Fuel Tax (Aviation), South Dakota**

Rate: \$0.14/Gallon

Statutory or Regulatory Basis: [S.D. Codified Laws § 10-47B-4.3](#)

#### Exemption, Credit, or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt [S.D. Codified Laws § 10-47B-19](#) (“The following are exempt from fuel excise tax imposed by this chapter: (1) Motor fuel or undyed special fuel removed from a terminal in this state at the rack by the federal government or defense fuel supply center for consumption in any federal government motor vehicle, machinery, equipment, or aircraft; (2) Motor fuel or undyed special fuel imported into this state by the federal government or defense fuel supply center for consumption in any federal government motor vehicle, machinery, equipment, or aircraft”)
- Export: Tax is not imposed if the fuel is withdrawn from a terminal for export by the consignee
  - Consignee must be specifically licensed to export fuel from the state, into the state which is indicated as the destination state on the bill of lading which was issued by the terminal operator for the fuel [S.D. Codified Laws § 10-47B-5](#)

#### Other Information:

- [Motor Fuel Manual](#)
- [Link to South Dakota Codified Laws](#)
- Tax Imposition: Tax is imposed on all motor fuel and special fuel that is removed from a terminal in this state at the rack or used at the terminal

- E-85, “is a motor fuel blend containing eight-five percent or more by volume of ethyl alcohol.

## **Aviation Gasoline Tax, South Dakota**

Rate: \$0.06/Gallon

Statutory or Regulatory Basis: [S.D. Codified Laws § 10-47B-4](#)

### Exemption, Credit, or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt [S.D. Codified Laws § 10-47B-19](#) (“The following are exempt from fuel excise tax imposed by this chapter: (1) Motor fuel or undyed special fuel removed from a terminal in this state at the rack by the federal government or defense fuel supply center for consumption in any federal government motor vehicle, machinery, equipment, or aircraft; (2) Motor fuel or undyed special fuel imported into this state by the federal government or defense fuel supply center for consumption in any federal government motor vehicle, machinery, equipment, or aircraft”)
- Export: Tax is not imposed if the fuel is withdrawn from a terminal for export by the consignee
  - Consignee must be specifically licensed to export fuel from the state, into the state which is indicated as the destination state on the bill of lading which was issued by the terminal operator for the fuel [S.D. Codified Laws § 10-47B-5](#)

### Other Information:

- [Motor Fuel Manual](#)
- [Link to South Dakota Codified Laws](#)
- Tax Imposition: Tax is imposed on all motor fuel and special fuel that is removed from a terminal in this state at the rack or used at the terminal
- Aviation Gasoline, “is a motor fuel that is formulated and produced specifically for use in aircraft
- **Refunds:** Marketer (FBO) applies for refund using [Marketer Refund Form](#)

## **Jet Fuel Tax, South Dakota**

Includes kerosene based fuels (JP-5, JP-8, Jet A) and naphtha fuels (JP-4, Jet B, Jet 50)

Rate: \$0.04/Gallon



Statutory or Regulatory Basis: [S.D. Codified Laws § 10-47B-4](#)

Exemption, Credit, or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt [S.D. Codified Laws § 10-47B-19](#) (“The following are exempt from fuel excise tax imposed by this chapter: (1) Motor fuel or undyed special fuel removed from a terminal in this state at the rack by the federal government or defense fuel supply center for consumption in any federal government motor vehicle, machinery, equipment, or aircraft; (2) Motor fuel or undyed special fuel imported into this state by the federal government or defense fuel supply center for consumption in any federal government motor vehicle, machinery, equipment, or aircraft”)
- Export: Tax is not imposed if the fuel is withdrawn from a terminal for export by the consignee
  - Consignee must be specifically licensed to export fuel from the state, into the state which is indicated as the destination state on the bill of lading which was issued by the terminal operator for the fuel [S.D. Codified Laws § 10-47B-5](#)

Other Information:

- [Motor Fuel Manual](#)
- [Link to South Dakota Codified Laws](#)
- Tax Imposition: Tax is imposed on all motor fuel and special fuel that is removed from a terminal in this state at the rack or used at the terminal
- Aviation Gasoline, “is a motor fuel that is formulated and produced specifically for use in aircraft
- **Refunds:** Marketer (FBO) applies for refund using [Marketer Refund Form](#)

### **Petroleum Release Fee or Tank Inspection Fee, South Dakota**

All refined products

Rate: \$20.00 per 1,000 gallons

Statutory or Regulatory Basis: [S.D. Codified Laws § 34A-13-20](#)

Exemption, Credit, or Refund Status:

- United States Government is not exempt [S.D. Codified Laws § 34A-13-20](#) (“None of the exemptions from fuel excise tax allowed in § 10-47B-19 shall apply to this fee”)
- Export: Tax is not imposed if the fuel is withdrawn from a terminal for export

Other Information:

- Link to South Dakota Codified Laws
- Tax Imposition: Imposed upon any petroleum products upon which the fuel excise tax is imposed
- Fee applies to "petroleum," meaning gasoline, alcohol blended fuels, diesel fuels, aviation gasoline, jet fuel, fuel oil, kerosene and burner oil. Products that are specifically excluded from this definition include naphtha, lubricating oils, motor oil, automatic transmission fluid, waste oil, crude oil, oil sludge, oil refuse and alcohols other than those that have been denatured with gasoline and stored to be used as blended fuel grade ethanol

## Tennessee

Sales Tax

Rate: N/A

Statutory or Regulatory Basis: N/A

Exemption, Credit or Refund Status:

- Motor fuels not subject to sales tax ("The sale at retail, the use, the consumption, the distribution and the storage for use or consumption in this state of the following tangible personal property is specifically exempted from the tax imposed by this chapter: (1) "Gasoline" as defined by statute in Tennessee, upon which a privilege tax per gallon is paid, and not refunded...") [Tenn. Code § 67-6-329](#)
- Aviation fuel used in operating planes or engines is subject to a 4.5% sales tax ("Notwithstanding other provisions of this chapter, tax imposed with respect to the sale, the use, the consumption, the distribution and the storage of aviation fuel that is actually used in the operation of airplane or aircraft motors, shall be at the rate of four and one-half percent (4.5%)") [Tenn. Code § 67-6-217](#)
- BUT SEE GOVERNMENT EXEMPTION BELOW
- United States Government is exempt ("Notwithstanding § 67-6-501(a), no sales or use tax shall be payable on account of any direct sale or lease of tangible personal property or services to the United States, or any agency thereof created by congress, for consumption or use directly by it through its own government employees") [Tenn. Code § 67-6-308](#)

Other Information: Fleet Card: Since retail price includes fuel taxes, sales tax is not included in retail price so no need for credit or refund

### **Motor Fuel Tax, Tennessee Gasohol E-85**

Rate: \$0.26/gallon

Statutory or Regulatory Basis: [Tenn. Code § 67-3-201](#)

Exemption, Credit or Refund Status:

- DoD, Federal Civilian, National Guard exempt if they hold an active exemption permit issued by the department [Tenn. Code § 67-3-401](#)
  - Base Exchanges are treated as part of United States when fuel is for their own use (must be Government plated vehicle)
  - Governmental agency making purchases of petroleum products must have valid exemption permit issued by state. Exemption permit is numbered and entitles agency to purchase petroleum products tax exempt for a period of three years from the date of issuance
  - Governmental agency shall receive, store, handle and use the petroleum products strictly in the following manner:
    - Purchase only from a licensed importer, supplier or wholesaler, and in lots of at least five hundred (500) gallons
    - Delivery must be completed within 72 hours following commencement of the delivery
    - 500-gallon requirement may be met by the combined shipment of any petroleum products during the 72-hour period.
    - Store the fuel in a storage facility either owned or leased by the agency. In the event the facility is leased, it must be separate and apart from the commercial storage facilities of the vendor, and the storage facility must be kept under the exclusive control of the governmental agency at all times
    - Removed from the storage facility in equipment either owned or leased by the governmental agency; and
    - Used exclusively for governmental purposes, in equipment either owned or leased by the governmental agency and operated by governmental employees
- Export: Bulk exports are subject to \$0.0005 tax (exempt from everything but \$0.0095 of special tax) [Tenn. Code §§ 67-3-404, 67-3-405](#)

Other Information:

- [Link to Tennessee Code](#)
- [Motor Fuel Tax Rates](#)
- Fleet Card: No minimum quantity needed for exemption
  - Government may purchase fuel tax exempt from retail stations only when made through a fleet credit card or an oil company credit card which has been issued by the oil company to a governmental agency which holds an exemption permit issued by the State

- For sales of petroleum products made to governmental agencies from retail stations, the licensed wholesaler, supplier or importer may apply for refund or claim a credit on behalf of a retail vendor [Tenn. Code § 67-3-413](#)
- Government must have exemption permit issued by state. Permit is good for three years from date of issuance [Tenn. Code § 67-3-401](#)
- **Tax Imposition:** Tax is a privilege tax imposed upon fuel imported into the state and levied when the product first comes to rest in the state. The tax is also imposed on all fuel refined, manufactured, produced, or compounded in this state, and thereafter sold, stored or distributed in the state

### **Diesel Fuel Tax, Tennessee B20 (Biodiesel)**

**Rate:** \$0.27/gallon

**Statutory or Regulatory Basis:** [Tenn. Code § 67-3-202](#)

#### **Exemption, Credit or Refund Status:**

- DoD, Federal Civilian, National Guard exempt if they hold an active exemption permit issued by the department [Tenn. Code § 67-3-401](#)
  - Base Exchanges are treated as part of United States when fuel is for their own use (must be Government plated vehicle)
  - Governmental agency making purchases of petroleum products must have valid exemption permit issued by state. Exemption permit is numbered and entitles agency to purchase petroleum products tax exempt for a period of three years from the date of issuance
  - Governmental agency shall receive, store, handle and use the petroleum products strictly in the following manner:
    - Purchase only from a licensed importer, supplier or wholesaler, and in lots of at least five hundred (500) gallons
    - Delivery must be completed within 72 hours following commencement of the delivery
    - 500-gallon requirement may be met by the combined shipment of any petroleum products during the 72-hour period.
    - Store the fuel in a storage facility either owned or leased by the agency. In the event the facility is leased, it must be separate and apart from the commercial storage facilities of the vendor, and the storage facility must be kept under the exclusive control of the governmental agency at all times
    - Removed from the storage facility in equipment either owned or leased by the governmental agency; and

- Used exclusively for governmental purposes, in equipment either owned or leased by the governmental agency and operated by governmental employees
- **Export:** Bulk exports are subject to \$0.0005 tax (exempt from everything but \$0.0095 of special tax) [Tenn. Code §§ 67-3-404, 67-3-405](#)

### Other Information:

- [Link to Tennessee Code](#)
- [Motor Fuel Tax Rates](#)
- **Fleet Card:** No minimum quantity needed for exemption
  - Government may purchase fuel tax exempt from retail stations only when made through a fleet credit card or an oil company credit card which has been issued by the oil company to a governmental agency which holds an exemption permit issued by the State
  - For sales of petroleum products made to governmental agencies from retail stations, the licensed wholesaler, supplier or importer may apply for refund or claim a credit on behalf of a retail vendor [Tenn. Code § 67-3-413](#)
  - Government must have exemption permit issued by state. Permit is good for three years from date of issuance [Tenn. Code § 67-3-401](#)
- **Tax Imposition:** Tax is a privilege tax imposed upon fuel imported into the state and levied when the product first comes to rest in the state. The tax is also imposed on all fuel refined, manufactured, produced, or compounded in this state, and thereafter sold, stored or distributed in the state

### **Aviation Fuel Tax, Tennessee**

Includes kerosene based fuels (JP-5, JP-8, Jet A) and naphtha fuels (JP-4, Jet B, Jet 50) and Aviation Gasoline

**Rate:** \$0.014/gallon (\$0.01/gallon special tax + 0.004/gallon Environmental Fee)

**Statutory or Regulatory Basis:** [Tenn. Code § 67-3-203](#) & [Tenn. Code § 67-3-204](#)

### Exemption, Credit or Refund Status:

- DoD, Federal Civilian, National Guard exempt if they hold an active exemption permit issued by the department [Tenn. Code § 67-3-401](#)
  - Base Exchanges are treated as part of United States when fuel is for their own use (must be Government plated vehicle)

- Governmental agency making purchases of petroleum products must have valid exemption permit issued by state. Exemption permit is numbered and entitles agency to purchase petroleum products tax exempt for a period of three years from the date of issuance
- Governmental agency shall receive, store, handle and use the petroleum products strictly in the following manner:
  - Purchase only from a licensed importer, supplier or wholesaler, and in lots of at least five hundred (500) gallons
  - Delivery must be completed within 72 hours following commencement of the delivery
  - 500-gallon requirement may be met by the combined shipment of any petroleum products during the 72-hour period.
  - Store the fuel in a storage facility either owned or leased by the agency. In the event the facility is leased, it must be separate and apart from the commercial storage facilities of the vendor, and the storage facility must be kept under the exclusive control of the governmental agency at all times
  - Removed from the storage facility in equipment either owned or leased by the governmental agency; and
  - Used exclusively for governmental purposes, in equipment either owned or leased by the governmental agency and operated by governmental employees
- Export: Bulk exports are subject to \$0.0005 tax (exempt from everything but \$0.0095 of special tax) [Tenn. Code §§ 67-3-404, 67-3-405](#)

#### Other Information:

- [Link to Tennessee Code](#)
- [Motor Fuel Tax Rates](#)
- Tax Imposition: Special privilege tax imposed on consumers
- **Refunds**: FBO applies for refund or tax

#### **Environmental Assurance Fee, Tennessee**

Rate: \$0.004/gallon

Statutory or Regulatory Basis: [Tenn. Code § 67-3-204](#)

#### Exemption, Credit or Refund Status:

- DoD, Federal Civilian, National Guard exempt if they hold an active exemption permit issued by the department [Tenn. Code § 67-3-401](#)
  - Base Exchanges are treated as part of United States when fuel is for their own use (must be Government plated vehicle)

- Governmental agency making purchases of petroleum products must have valid exemption permit issued by state. Exemption permit is numbered and entitles agency to purchase petroleum products tax exempt for a period of three years from the date of issuance
- Governmental agency shall receive, store, handle and use the petroleum products strictly in the following manner:
  - Purchase only from a licensed importer, supplier or wholesaler, and in lots of at least five hundred (500) gallons
  - Delivery must be completed within 72 hours following commencement of the delivery
  - 500-gallon requirement may be met by the combined shipment of any petroleum products during the 72-hour period.
  - Store the fuel in a storage facility either owned or leased by the agency. In the event the facility is leased, it must be separate and apart from the commercial storage facilities of the vendor, and the storage facility must be kept under the exclusive control of the governmental agency at all times
  - Removed from the storage facility in equipment either owned or leased by the governmental agency; and
  - Used exclusively for governmental purposes, in equipment either owned or leased by the governmental agency and operated by governmental employees
- Export: Bulk exports are subject to \$0.0005 tax (exempt from everything but \$0.0095 of special tax) [Tenn. Code §§ 67-3-404, 67-3-405](#)

#### Other Information:

- [Link to Tennessee Code](#)
- [Motor Fuel Tax Rates](#)
- Tax Imposition: Imposed on petroleum products imported into and manufactured in the state; collected and remitted at the same time as special tax

## Texas

Sales Tax

Rate: N/A

Statutory or Regulatory Basis: N/A

Exemption, Credit or Refund Status:

- Motor fuels not subject to sales tax (“The following are exempted from the taxes imposed by this chapter: (3) motor fuels and special fuels as defined, taxed, or exempted by Chapter 153”) [Tex. Tax Code § 151.308](#)
- United States Government is exempt from sales tax (“A taxable item sold, leased, or rented to, or stored, used, or consumed by, any of the following governmental entities is exempted from the taxes imposed by this chapter: (1) the United States; (2) an unincorporated instrumentality of the United States; (3) a corporation that is an agency or instrumentality of the United States and is wholly owned by the United States or by another corporation wholly owned by the United States”) [Tex. Tax Code § 151-309](#)

### Other Information:

- Fleet Card: Since retail price includes fuel taxes, sales tax is not included in retail price so no need for credit or refund
  - Even though U.S. Government is exempt from fuel taxes, since it is also exempt from sales tax, retail outlet should not charge sales tax
- Form 01-339 (Back) [Texas Sales and Use Tax Exemption Certification](#)

### **Motor Fuel Tax, Texas Gasohol E-85**

Rate: \$0.20/gallon

Statutory or Regulatory Basis: [Tex. Tax Code § 162.102](#)

### Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt [Tex. Tax Code § 162.104](#) (“Tax imposed by this subchapter does not apply to gasoline: (4) sold to the federal government for its exclusive use”)
  - Base Exchanges are treated as part of United States when fuel is for their own use (must be Government plated vehicle)
- Federal government agencies may purchase tax-free dyed and undyed diesel fuel (and gasoline) for their exclusive use without a signed statement number or diesel fuel tax permit [Motor Fuels Tax Update](#)
- Export: Fuel delivered by a permitted distributor to a common or contract carrier, oceangoing vessel (including ship, tanker, or boat), or a barge for export from the state is exempt if the gasoline is moved forthwith outside the state [Tex. Tax Code § 162.104](#)

### Other Information:

- [Tax Rates](#)
- [Link to Texas Tax Code](#)



- Fleet Card: Some transactions exempted but for others, Government must apply for refund using Texas Claim For Refund Of Gasoline Or Diesel Fuel Taxes ([Form 06-106](#))
- Tax Imposition: Tax is imposed on the first sale or use of gasoline in the state

## **B20 (Biodiesel) Tax, Texas**

Rate: \$0.16/gallon

Statutory or Regulatory Basis: [Tex. Admin Code § 3.443](#)

Exemption, Credit or Refund Status: 100% Biofuel (B100) is not taxed, when it is mixed with diesel that has not yet been taxed to make B20, the new product is taxed at 80% of the motor fuels tax rate. If blended with previously taxed Diesel, then there would not be any additional tax.

Other Information: [Texas Biodiesel Blending and Use Fact Sheet](#)

## **Diesel Fuel Tax, Texas**

Rate: \$0.20/gallon

Statutory or Regulatory Basis: [Tex. Tax Code § 162.102](#)

Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt [Tex. Tax Code § 162.104](#) (“Tax imposed by this subchapter does not apply to gasoline: (4) sold to the federal government for its exclusive use”)
  - Base Exchanges are treated as part of United States when fuel is for their own use (must be Government plated vehicle)
- Federal government agencies may purchase tax-free dyed and undyed diesel fuel (and gasoline) for their exclusive use without a signed statement number or diesel fuel tax permit [Motor Fuels Tax Update](#)
- Export: Fuel delivered by a permitted distributor to a common or contract carrier, oceangoing vessel (including ship, tanker, or boat), or a barge for export from the state is exempt if the gasoline is moved forthwith outside the state [Tex. Tax Code § 162.104](#)

Other Information:

- [Tax Rates](#)
- [Link to Texas Tax Code](#)
- Fleet Card: Some transactions exempted but for others, Government must apply for refund using Texas Claim For Refund Of Gasoline Or Diesel Fuel Taxes ([Form 06-106](#))

- Tax Imposition: Tax is imposed on the first sale or use of gasoline in the state

### **Jet Fuel/Aviation Gasoline, Texas**

Rate: No Tax, Distributors buy tax free and sell tax free when placed directly into aircraft fuel tank

Statutory or Regulatory Basis: N/A

Exemption, Credit or Refund Status: If going into bulk storage tank for later delivery into aircraft, generally the purchaser needs a permit from the state to avoid paying the tax BUT since Federal Government is exempt from motor fuel tax (the tax that would be applied if not permitted), and is not required to have a permit, supplier delivering into Government storage tank need only indicate on invoice that delivery was made to United States Government facility and United States Government does not pay tax; if supplier paid tax, files for refund or credit with state

Other Information: N/A

### **Petroleum Products Delivery Fee, Texas**

Rate:

- Less than 2,500 gallons: \$ 3.75
- 2,500 but less than 5,000 gallons: \$ 3.45
- 5,000 but less than 8,000 gallons: \$5.45
- 8,000 but less than 10,000 gallons: \$6.95
- 10,000 or more per 5,000 gallon increment: \$ 3.45/5k gal

Statutory or Regulatory Basis: [Tex. Water Code § 26.3574](#)

Exemption, Credit or Refund Status:

- United States Government is not exempt
- Export: Fee should not be imposed when petroleum products are from bulk, and are destined for export and remain in continuous movement to a destination outside the state
- Instructions for [Texas Petroleum Products Delivery Fee Report](#)

Other Information:

- [Link to Texas Water Code](#)
- Reinstated effective September 1, 2001

- Fee amount will be reduced by 20 percent for fiscal years 2004 and 2005, by 50 percent for fiscal year 2006, and by 60 percent for fiscal 2007, after which time the fee will no longer be collected

### **Costal Protection Fee, Texas**

#### Rate:

- \$0.001333 /barrel
- \$0.000031738/gallon
- Fee will not likely be separately on invoice; would be buried in cost of refined fuel product

Statutory or Regulatory Basis: [Tex. Nat. Res. Code § 40.155](#)

Exemption, Credit or Refund Status: United States Government is not exempt

Other Information: Fee is imposed on all crude oil and condensate transferred from or to vessels at a marine terminal located in Texas

## Utah

Sales Tax

Rate: N/A

Statutory or Regulatory Basis: N/A

Exemption, Credit or Refund Status:

- No sales tax on motor fuel (“The following sales and uses are exempt from the taxes imposed by this chapter: (1) sales of aviation fuel, motor fuel, and special fuel subject to a Utah state excise tax under Chapter 13, Motor and Special Fuel Tax Act”) [Utah Code § 59-12-104](#)
- United States Government is exempt from sales tax (“Sales to the United States government are exempt if federal law or the United States Constitution prohibits the collection of sales or use tax. \* \* \* C. Sales made directly to the United States government or any authorized instrumentality thereof are not taxable, provided the sale is paid for directly by the federal government”) [Utah Sales and Use Tax Rule, R865-19S-41](#)

Other Information: Fleet Card: Since retail price includes fuel taxes, sales tax is not included in retail price so no need for credit or refund

### **Motor Fuel Tax, Utah Gasohol E-85**

Rate: \$0.311/gallon

Statutory or Regulatory Basis: [Utah Code § 59-13-201](#)

#### Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard exempt if sale and delivery is 750 gallons or more [Utah Code § 59-13-201](#) (“No tax is imposed upon: (iv) motor fuel that is sold to the United States government, this state, or the political subdivisions of this state where sale and delivery is made in quantities of 750 gallons or more
  - Base Exchanges are treated as part of United States when fuel is for their own use (must be Government plated vehicle)
- Full refund available for sale and delivery of less than 750 gallons for United States Government and State entities [Utah Code § 59-13-201](#) (7) (“The United States government or any of its instrumentalities, this state, or a political subdivision of this state that has purchased motor fuel from a licensed distributor or from a retail dealer of motor fuel and has paid the tax on the motor fuel as provided in this section is entitled to a refund of the tax and may file with the commission for a quarterly refund”)
  - Base Exchanges are treated as part of United States when fuel is for their own use (must be Government plated vehicle)
- Export: No tax is imposed upon motor fuel exported from the state if proof of actual exportation is made within 180 days after exportation [Utah Code § 59-13-201](#)

#### Other Information:

- [Link to Utah Code](#)
- [Utah Admin. Code](#)
- [Fuel tax rates](#)
- Fleet Card: Government must apply for a refund
- Tax Imposition: Tax is imposed on gasoline sold, used, or received for sale or used in the state

### **Diesel Fuel Tax, Utah B20 (Biodiesel)**

Rate: \$0.311/gallon

Statutory or Regulatory Basis: [Utah Code § 59-13-301](#)

### Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt **BUT SEE BELOW**
- [Utah Code § 59-13-301](#) (“No special fuel tax is imposed on undyed diesel fuel which: (i) is sold to the United States government or any of its instrumentalities or to this state or any of its political subdivisions”)
- Base Exchanges are treated as part of United States when fuel is for their own use (must be Government plated vehicle)
- A full refund is available to DoD, Federal Civilian activities and National Guard using [Utah Form TC-116 Utah Code § 59-13-301](#) (“The United States government or any of its instrumentalities, this state, or a political subdivision of this state that has purchased special fuel from a supplier or from a retail dealer of special fuel and has paid the tax on the special fuel as provided in this section is entitled to a refund of the tax and may file with the commission for a quarterly refund in a manner prescribed by the commission”)
- Export: No tax is imposed upon motor fuel exported from the state if proof of actual exportation is made within 180 days after exportation [Utah Code § 59-13-301](#)

### Other Information:

- [Link to Utah Code](#)
- [Fuel tax rates](#)
- Fleet Card: Government must apply for a refund
- Tax Imposition: Tax is on the removal of undyed diesel fuel from any refinery or terminal and entry into the state for consumption, use, sale, or warehousing (among others)

## **Aviation Fuel Tax, Utah**

Includes kerosene based fuels (JP-5, JP-8, Jet A) and naphtha fuels (JP-4, Jet B, Jet 50) and Aviation Gasoline

### Rate:

- \$0.090/gallon: Non-federally certified air carriers
- \$0.040/gallon: Federally certified air carriers
- \$0.025/gallon: Federally certified air carriers (Salt Lake City Airport)

Statutory or Regulatory Basis: [Utah Code § 59-13-401](#)

### Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard exempt at point of sale if single purchase and delivery is 750 gallons or more [Utah Code § 59-13-201](#) (“No tax is imposed upon: (iv) motor fuel that is sold to the United States government, this state, or the political subdivisions of this state where sale and delivery is made in quantities of 750 gallons or more
- DoD, Federal Civilian activities and National Guard can obtain refund of single purchases less than 750 gallons using [Utah Form TC-116](#)
- Full refund available for sale and delivery of less than 750 gallons for United States Government and State entities using [Utah Form TC-116](#) [Utah Code § 59-13-201](#) (7) (“The United States government or any of its instrumentalities, this state, or a political subdivision of this state that has purchased motor fuel from a licensed distributor or from a retail dealer of motor fuel and has paid the tax on the motor fuel as provided in this section is entitled to a refund of the tax and may file with the commission for a quarterly refund”)
  - Export: No tax is imposed upon motor fuel exported from the state if proof of actual exportation is made within 180 days after exportation [Utah Code § 59-13-201](#)

Other Information:

- [Link to Utah Code](#)
- [Fuel tax rates](#)
- **Refunds:** If single purchase of 750 or more; if not, billed for tax and come in for refund using [Utah Form TC-116](#)

**Environmental Assurance Fee, Utah**

Rate: \$0.0065/gallon

Statutory or Regulatory Basis: [Utah Code § 19-6-410.5](#)

Exemption, Credit or Refund Status:

- On sales from refiner or importer before fee is paid, United States Government is exempt, but must supply [Utah Form TC-721E](#) [Utah Code § 19-6-410.5](#) (“Participation in the program is voluntary”)
- After fee is paid, United States Government can request refund using [TC 116](#) if opted out of environmental assurance fund [Utah Code § 19-6-410.5](#) (“Participation in the program is voluntary”)
- Export: Refund available

Other Information: Tax Imposition: Fee is assessed on the first sale or use of petroleum products in the state

[Vermont](#)

## Sales Tax

Rate: N/A

Statutory or Regulatory Basis: N/A

Exemption, Credit or Refund Status:

- Motor fuel is not subject to sales tax (“Sales of motor fuels taxed or exempted under chapter 28 of Title 23”) [Vt. Stat. Tit. 32 § 9741](#)
- United States Government is exempt from sales tax (“Any sale, service or amusement charged by or to any of the following or any use by any of the following are not subject to the sales and use taxes imposed under this chapter: (2) The United States of America, any of its agencies and instrumentalities, insofar as it is immune from taxation when it is the purchaser, user or consumer, or when it sells services or property of a kind not ordinarily sold by private persons”) [Vt. Stat. Tit. 32 § 9743](#)

Other Information: Fleet Card: Since retail price includes fuel taxes, sales tax is not included in retail price so no need for credit or refund

## **Motor Fuel Tax, Vermont Gasohol E-85**

Rate: \$0.31/gallon

Statutory or Regulatory Basis: [Vt. Stat. tit. 23 § 3106](#); & [Vt. Stat. tit. 10 § 1942](#)  
(Petroleum distributor licensing fee)

Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are not exempt
- No off road refund available
- Export: Licensed distributor can sell tax free to user out of state (but Vermont will notify destination state of import)

Other Information:

- [Link to Vermont Statutes](#)
- \$0.01/gallon licensing fee is used for petroleum clean up fund
- Fleet Card: N/A
- Tax Imposition: Distributor pays tax on each gallon of motor fuel sold by the distributor

## **Diesel Fuel Tax, Vermont**

Rate: \$0.32/gallon

Statutory or Regulatory Basis: [Vt. Stat. tit. 23 § 3003](#)

### Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt [Vt. Stat. tit. 23 § 3003](#) (“For users, the following uses shall be exempt from taxation under this chapter and be entitled to a credit for any tax paid for such uses: (1) uses, the taxation of which would be precluded by the laws and Constitution of the United States and this state”)
- Base Exchanges are treated as part of United States when fuel is for their own use (must be Government plated vehicle)
- Use by state owned vehicles for official purposes is exempt [Vt. Stat. tit. 23 § 3003](#)
- Off highway use is exempt; can apply for refund [Vt. Stat. tit. 23 § 3003](#) ; [3020](#)
- Export: Licensed distributor can sell tax free to user out of state (but Vermont will notify destination state of import)

### Other Information:

- [Link to Vermont Statutes](#)
- State requires that vendors obtain exemption certificate from Federal Government; exemption certificate is TA-VP 219(d) available from Department of Motor Vehicles
- Fleet Card: Government can obtain refund of tax on purchases at retail pump using Diesel Fuel Tax Refund Application (Department of Motor Vehicles form)
- \$0.01/gallon licensing fee is used for petroleum clean up fund
- Tax Imposition: Tax is imposed on each gallon of fuel sold or delivered by a distributor

### **Jet Fuel Tax, Vermont**

Rate: No excise tax (Jet Fuel is subject to a sales tax of 6%)

Statutory or Regulatory Basis: [Vt. Stat. tit. 23 § 9741](#)

Exemption, Credit or Refund Status: United States Government is exempt from sales tax (“Any sale, service or amusement charged by or to any of the following or any use by any of the following are not subject to the sales and use taxes imposed under this chapter: (2) The United States of America, any of its agencies and instrumentalities, insofar as it is immune from taxation when it is the purchaser, user or consumer, or when it sells services or property of a kind not ordinarily sold by private persons”) Vt. Stat. Tit. 32 § 9743

Other Information: N/A

### **Fuel Gross Receipts Tax, Vermont**

Imposed on heating oil and kerosene not used to power a motor vehicle, propane, natural gas, electricity, and coal

Rate: \$0.02/gallon



Statutory or Regulatory Basis: [Vt. Stat. tit. 33 § 2503](#)

Exemption, Credit or Refund Status:

- United States Government is not exempt
- Export: Fuel deliveries by retailers is exempt from tax (sales for resale are exempt and sales for delivery out of state are exempt)

Other Information:

- [Link to Vermont Statutes](#)
- Tax is levied for support of Vermont's low income home weatherization program
- Tax Imposition: Tax is imposed on the retail sale of fuel by sellers receiving more than \$10,000.00 annually for the sale of such fuels

### **Petroleum Distributor Licensing (Cleanup) Fee, Vermont**

Rate:

- \$0.01/gallon on motor fuel (Gasoline and Diesel)
- \$0.005/gallon on fuel used for heating (heating oil and kerosene)

Statutory or Regulatory Basis: [Vt. Stat. tit. 10 § 1942](#)

Exemption, Credit or Refund Status: United States Government is not exempt

Other Information: The license fee is assessed for motor fuel sole by a distributor or dealer in the state

### **Assessment on Gasoline, Vermont**

Rate: \$0.0367/gallon (July-September 2020)

Statutory or Regulatory Basis: N/A

Exemption, Credit or Refund Status: United States Government is not exempt

Other Information: [Motor Fuel Transportation Infrastructure Assessment \(MFTIA\)](#)

### **NORA Fee on #1 and #2 dyed diesel, Vermont**

Rate: \$0.002/gallon

Statutory or Regulatory Basis: [42 U.S.C. § 6201](#)

Exemption, Credit or Refund Status:

- DoD is exempt (including the National Guard)
- **The Coast Guard is exempt**
- Federal Civilian agencies are not exempt

Other Information:

- [National Oil heat Research Alliance](#)
- [Exemption for military](#)
- The NORA fee covers all of the #1 and #2 dyed products. Generally, #1 can be classified or named diesel, kerosene or fuel oil. #2 can be classified or named diesel or fuel oil, distillate, etc. Product that is less than 500 ppm sulfur, dyed, and is labeled diesel is exempt. If the product is less than 500 ppm, is dyed, but is labeled heating oil, the fee attaches.
- Additionally, this is a use fee, so it only attaches if the product is used for heating.

## Virginia

Sales Tax

Rate:

- \$0.076/gallon for gasoline
- \$0.077/gallon for diesel

Statutory or Regulatory Basis: [Va. Code § 58.1-2295](#)

Exemption, Credit or Refund Status:

- No sales tax on motor fuels (“The tax imposed by this chapter or pursuant to the authority granted in §§ 58.1-605 and 58.1-606 shall not apply to the following: 1. Fuels which are subject to the tax imposed by Chapter 22 (§ 58.1-2200 et seq.) of this title. Persons who are refunded any such fuel tax shall, however, be subject to the tax imposed by this chapter, unless such taxes would be specifically exempted pursuant to any provision of this section”) [Va. Code § 58.1-609.1](#)
- United States Government is exempt from sales tax (“The tax imposed by this chapter or pursuant to the authority granted in §§ 58.1-605 and 58.1-606 shall not apply to the following: Tangible personal property for use or consumption by the Commonwealth, any political subdivision of the Commonwealth, or the United States”) [Va. Code § 58.1-609.1](#)

Other Information: Fleet Card: Retailer backs out sales tax and reports exempt sale on FT 101 (Dealer’s Work Sheet For Computing Motor Vehicle Fuel Sales Tax Only) and FT 102 (Virginia Motor Vehicle Fuel Sales Tax Return)

## Motor Fuel Tax, Virginia Gasohol E-85

Rate: \$0.212/gallon

Statutory or Regulatory Basis: [Va. Code § 58.1-2217](#)

Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt [Va. Code § 58.1-2226](#) (“No tax shall be levied or collected pursuant to this chapter on: 1. Motor fuel sold and delivered to a governmental entity for the exclusive use by the governmental entity. This exemption shall not apply with respect to fuel sold or delivered to any person operating under contract with the governmental entity.” “Governmental entity” means (i) the Commonwealth or any political subdivision thereof or (ii) the United States or its departments, agencies, and instrumentalities”)
  - Base Exchanges are treated as part of United States when fuel is for their own use
- Export: Motor fuel removed, by transport truck or another means of transfer outside the terminal transfer system, from a terminal for export, if the supplier of the motor fuel collects tax on the fuel at the rate of the motor fuel's destination state is exempt [Va. Code § 58.1-2226](#)

Other Information:

- [Link to Virginia Code](#)
- [Virginia Fuels Tax Act Guidelines](#)
- Exemption does not apply to government contractors
- Fleet Card: Retailer backs out tax and applies for refund; Government can also apply for a refund using Application For Fuels Tax Refund ([Form TS 216](#))
- Tax Imposition: Tax is levied at the point that the motor fuel is removed from a refinery or a terminal, imported, etc.

## Diesel Fuel Tax, Virginia B20 (Biodiesel)

No tax on “heating oil” per [Va. Code § § 58.1-2226](#). Heating oil is defined as any combustible liquid, including but not limited to dyed #1 fuel oil, dyed #2 fuel oil, and kerosene, that is burned in a boiler, furnace, or stove for heating or for industrial processing purposes per [Va. Code § 58.1-2201](#)

Rate: \$0.202/gallon

Statutory or Regulatory Basis: [Va. Code § 58.1-2217](#)

Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt [Va. Code § 58.1-2226](#) (“No tax shall be levied or collected pursuant to this chapter on: 1. Motor fuel sold and delivered to a governmental entity for the exclusive use by the governmental entity. This exemption shall not apply with respect to fuel sold or delivered to any person operating under contract with the governmental entity.” “Governmental entity” means (i) the Commonwealth or any political subdivision thereof or (ii) the United States or its departments, agencies, and instrumentalities”)
  - Base Exchanges are treated as part of United States when fuel is for their own use
- Export: Motor fuel removed, by transport truck or another means of transfer outside the terminal transfer system, from a terminal for export, if the supplier of the motor fuel collects tax on the fuel at the rate of the motor fuel's destination state is exempt [Va. Code § 58.1-2226](#)

Other Information:

- [Link to Virginia Code](#)
- [Virginia Fuels Tax Act Guidelines](#)
- Exemption does not apply to government contractors
- Fleet Card: Retailer backs out tax and applies for refund; Government can also apply for a refund using Application For Fuels Tax Refund ([Form TS 216](#))
- Tax Imposition: Tax is levied at the point that the motor fuel is removed from a refinery or a terminal, imported, etc.

## **Aviation Fuel Tax, Virginia**

Includes kerosene based (JP-5, JP-8, Jet A) and naphtha fuels (JP-4, Jet B, Jet 50) and Aviation Gasoline

Rate: \$0.05/gallon

Statutory or Regulatory Basis: [Va. Code § 58.1-2217](#)

Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt [Va. Code § 58.1-2226](#) (“No tax shall be levied or collected pursuant to this chapter on: 1. Motor fuel sold and delivered to a governmental entity for the exclusive use by the governmental entity. This exemption shall not apply with respect to fuel sold or delivered to any person operating under contract with the governmental entity.” “Governmental entity”

means (i) the Commonwealth or any political subdivision thereof or (ii) the United States or its departments, agencies, and instrumentalities”)

- Export: Motor fuel removed, by transport truck or another means of transfer outside the terminal transfer system, from a terminal for export, if the supplier of the motor fuel collects tax on the fuel at the rate of the motor fuel's destination state is exempt [Va. Code § 58.1-2226](#)

#### Other Information:

- [Link to Virginia Code](#)
- [Virginia Fuels Tax Act Guidelines](#)
- Refunds: Into plane contractors file for refund of the tax with commonwealth using Application For Fuels Tax Refund ([Form TS 216](#))
- Tax Imposition: Tax is levied at the point that the motor fuel is removed from a refinery or a terminal, imported, etc. and, is then subject to FET
- "Aviation fuel" means aviation gasoline or aviation jet fuel. "Aviation jet fuel" means fuel designed for use in the operation of jet or turbo-prop aircraft, and sold or used for that purpose

### **Petroleum Storage Tank Fee, Virginia**

Imposed on aviation gasoline, jet fuel, diesel fuel, and heating oil

Rate: \$0.006/gallon

Statutory or Regulatory Basis: [Va. Code § 62.1-44.34 :13](#)

#### Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt [Va. Code § 62.1-44.34:13](#) (“The fee shall be remitted to the Department of Motor Vehicles in the same manner and subject to the same provisions specified in Chapter 22 (§ 58.1-2200 et seq.) of Title 58.1-2226: No tax shall be levied or collected pursuant to this chapter on:  
1. Motor fuel sold and delivered to a governmental entity for the exclusive use by the governmental entity. This exemption shall not apply with respect to fuel sold or delivered to any person operating under contract with the governmental entity.”  
"Governmental entity" means (i) the Commonwealth or any political subdivision thereof or (ii) the United States or its departments, agencies, and instrumentalities”)
  - Base Exchanges are treated as part of United States when fuel is for their own use
- Fuels exempted are: gasoline, aviation gasoline, diesel fuel (including dyed diesel fuel), blended fuel, heating oil, alternative fuel as defined in Va. Code § [58.1-2201](#), and jet fuel as defined in Va. Code § [58.1-2201](#) [Va. Code § 62.1-44.34:13](#)
- Export: Any person who purchases gasoline, aviation gasoline, diesel fuel (including dyed diesel fuel), blended fuel, or heating oil upon which the has been paid is entitled to a refund if the

person subsequently transports and delivers the fuel to another state, district or country for sale or use outside the Commonwealth

- Application for refund must be accompanied by a paid ticket or invoice covering the sales of fuel and must be filed within one year of the date of payment of the fee for which the refund is claimed [Va. Code § 62.1-44.34:13](#)

Other Information:

- [Link to Virginia Code](#)
- Tax Imposition: Fee is imposed on fuel sold and delivered or used in the Commonwealth and collected with fuel taxes
- Terminal rack can deduct fee; licensed distributor takes credit on report—bill of lading or invoice showing sale to US Government is sufficient evidence to support exemption

**NORA Fee on #1 and #2 dyed diesel, Virginia**

Rate: \$0.002/gallon

Statutory or Regulatory Basis: [42 U.S.C. § 6201](#)

Exemption, Credit or Refund Status:

- DoD is exempt (including the National Guard)
- **The Coast Guard is exempt**
- Federal Civilian agencies are not exempt

Other Information:

- [National Oil heat Research Alliance](#)
- [Exemption for military](#)
- The NORA fee covers all of the #1 and #2 dyed products. Generally, #1 can be classified or named diesel, kerosene or fuel oil. #2 can be classified or named diesel or fuel oil, distillate, etc. Product that is less than 500 ppm sulfur, dyed, and is labeled diesel is exempt. If the product is less than 500 ppm, is dyed, but is labeled heating oil, the fee attaches.
- Additionally, this is a use fee, so it only attaches if the product is used for heating.

## Washington

Sales Tax

Rate: N/A

Statutory or Regulatory Basis: N/A

Exemption, Credit or Refund Status:

- Sales tax does not apply to motor fuels (“The retail sales tax does not apply to the following: (i) Sales of motor vehicle fuel on which the tax of chapter 82.36 RCW is paid. (ii) Sales of special fuel when sold for use as fuel in propelling motor vehicles upon the public highways in this state and on which the special fuel tax of chapter 82.38 RCW is paid. The retail sales tax or use tax applies to sales and uses of motor vehicle fuel or special fuel when the taxes of chapter 82.36 or 82.38 RCW have not been paid or have been refunded”) [Wash. Admin. Code § 458-20-190](#)
- United States Government is exempt from sales tax (“The retail sales tax does not apply to sales to the United States, its departments, institutions and instrumentalities, except sales to such institutions as have been chartered or created under federal authority, but which are not directly operated and controlled by the government for the benefit of the public generally”) [Wash. Admin. Code § 458-20-190](#)

Other Information: Fleet Card: Since retail price includes fuel taxes, sales tax is not included in retail price so no need for credit or refund

### **Motor Fuel Tax, Washington Gasohol E-85**

Rate: \$0.494/gallon

Statutory or Regulatory Basis: [Wash. Rev. Code § 82.38.030](#)

#### Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are not exempt
- Refund for off road use available through Department of Licensing [Wash. Rev. Code § 82.38.180](#)
- Export: Tax does not apply to motor vehicle fuel exported from the state by a licensee [Wash. Rev. Code § 82.38.080](#)

#### Other Information:

- [Washington Fuel Tax Rates](#)
- [Link to Washington Revised Code](#)
- Motor vehicle fuel tax does not apply to fuel sold to the Armed Forces or National Guard for use exclusively in ships or for export from state [Wash. Rev. Code § 82.38.080](#)
- Exemption does not apply to contractors purchasing fuel for their own account or as the agents of the United States, or the National Guard for use in the performance of contracts with the Armed Forces or the National Guard
- Fleet Card: N/A (not exempt)
- Tax Imposition: Tax applies to the sale, distribution, or use of motor vehicle fuel

### **Diesel Fuel Tax, Washington B20 (Biodiesel)**

Rate: \$0.494/gallon (Dyed diesel is not taxed but sales tax is charged, for which US Government is exempt)

Statutory or Regulatory Basis: [Wash. Rev. Code § 82.38.030](#)

Exemption, Credit or Refund Status:

- Use of fuel for motor vehicles owned and operated by the United States Government is exempt (including National Guard) (“There is exempted from the tax imposed by this chapter, the use of fuel for: motor vehicles owned and operated by the United States government”) [Wash. Rev. Code § 82.38.080](#)
  - Base Exchanges are treated as part of United States when fuel is put in government plated vehicles
- Refund available for off highway use [Wash. Rev. Code § 82.38.180](#)
- National Guard may use dyed diesel (which is tax free) (but must obtain license and pay tax for dyed diesel used on highway)
  - Cannot use any dyed fuel on road [Wash. Rev. Code § 82.38.065](#)
- Export: Fuel that, under contract of sale, is shipped to a point outside the state by a supplier by means of: (A) Facilities operated by the supplier; (B) Delivery by the supplier to a carrier\*, customs broker, or forwarding agent\*\*, whether hired by the purchaser or not, for shipment to the out-of-state point; (C) Delivery by the supplier to a vessel clearing from port of the state for a port outside this state and actually exported from this state in the vessel, is exempt [Wash. Rev. Code § 82.38.080](#)
- Refund also available of taxes previously paid on special fuel exported for use outside of this state [Wash. Rev. Code § 82.38.180](#)

Other Information:

- [Washington Fuel Tax Rates](#)
- \*"Carrier" means a person or firm engaged in the business of transporting for compensation property owned by other persons, and includes both common and contract carriers
- \*\*"Forwarding agent" means a person or firm engaged in the business of preparing property for shipment or arranging for its shipment
- Fleet Card: Government has to request refund; state requires permit number to obtain refund
- Tax Imposition: Tax is imposed when special fuel is removed from terminal or refinery rack or fuel enters state

**Jet Fuel/Aviation Gasoline Tax, Washington**

Rate: \$0.11/gallon

Statutory or Regulatory Basis: [Wash. Rev. Code § 82.42.020](#)



### Exemption, Credit or Refund Status:

- DoD and Federal Civilian activities are exempt [Wash. Rev. Code § 82.42.030](#) (“Payment of an aircraft fuel excise tax on aircraft fuel shall not apply to aircraft fuel sold to the United States government or any agency thereof”)
- National Guard is not exempt
- 1122 Program participants also not exempt [Wash. Rev. Code § 82.42.030](#) (“Except as provided in RCW 82.42.030, nothing in this chapter shall be construed to exempt the state or any political subdivision thereof from the payment of the aircraft excise fuel tax provided in RCW 82.42.020”)
- Export: Tax does not apply to fuel exported from state [Wash. Rev. Code § 82.42.070](#)

### Other Information:

- [Washington Fuel Tax Rates](#)
- Tax Imposition: Tax is collected by on each gallon of aircraft fuel sold, delivered or used in the state
- **Refunds**: Distributor will list sale on tax report as sale to Government and not charge the tax

### **Hazardous Substance Tax, Washington**

Applies to petroleum products, including "any plant condensate, lubricating oil, crankcase motor oil, gasoline, aviation fuel, kerosene, diesel motor fuel, benzol, fuel oil, residual fuel, asphalt base, liquefied or liquefiable gases, such as butane, ethane and propane, and every other product derived from the refining of crude oil, but the term does not include crude oil")

Rate: 0.007% multiplied by the wholesale value of the substance

Statutory or Regulatory Basis: [Wash. Rev. Code § 82.21.030](#) & [Wash. Admin.Code § 458-20-252](#)

### Exemption, Credit or Refund Status:

- DoD and Federal Civilian activities are not exempt UNLESS they are the first possessor within the state (i.e., we bring product into the state from outside the state; if we purchase from refinery in state, they are the first possessor and they pass tax to us as a business cost) [Wash. Admin.Code § 458-20-252](#)
- National Guard is not exempt UNLESS they are the first possessor within the state and payment is made with Federal funds (i.e., we bring product into the state from outside the state; if we purchase from refinery in state, they are the first possessor and they pass tax to us as a business cost)
- Export: “There are no exemptions under the law for any possessions of hazardous substances in this state simply because such substances may later be sold or used outside this state.” [Wash. Admin.Code § 458-20-252](#)

### Other Information:

- “Wholesale value” is defined as the fair market wholesale value, determined as nearly as possible according to the wholesale selling price at the place of use of similar substances of like quality and character [Wash. Rev. Code § 82.21.020](#)
- Tax Imposition: Tax is imposed on the privilege of possessing hazardous substances

### **Oil Spill Response Tax, Washington**

Rate: \$0.01/42-gallon barrel

Statutory or Regulatory Basis: [Wash. Rev. Code § 82.23B.020](#) & [Wash. Admin.Code § 458-20-260](#)

### Exemption, Credit or Refund Status:

- United States Government (including National Guard) is not exempt UNLESS vessel offloads into Government storage [Wash. Admin. Code § 458-20-260](#)
- Export: Credit allowed for any crude oil or petroleum products received at a marine terminal and subsequently exported from or sold for export from the state [Wash. Rev. Code § 82.23B.040](#)

### Other Information:

- [Link to Washington Revised Code](#)
- Tax Imposition: Tax is imposed on the privilege of receiving crude oil or petroleum products at a marine terminal from a waterborne vessel or barge
- Tax is collected simultaneously with Oil Spill Administration Tax

### **Oil Spill Administration Tax, Washington**

Rate: \$0.04/42-gallon barrel

Statutory or Regulatory Basis: [Wash. Rev. Code § 82.23B.020](#) & [Wash. Admin.Code § 458-20-260](#)

### Exemption, Credit or Refund Status:

- United States Government (including National Guard) is not exempt UNLESS vessel offloads into Government storage [Wash. Admin. Code § 458-20-260](#)
- Export: Credit allowed for any crude oil or petroleum products received at a marine terminal and subsequently exported from or sold for export from the state [Wash. Rev. Code § 82.23B.040](#)

### Other Information:

- Tax Imposition: Tax is imposed on the privilege of receiving crude oil or petroleum products at a marine terminal from a waterborne vessel or barge
- Tax is collected simultaneously with Oil Spill Administration Tax

### **Pollution Liability Insurance Fee, Washington**

Heating Oil Tank Fee

Rate: \$0.012/gallon

Statutory or Regulatory Basis: [Wash. Rev. Code § 70.149.080](#)

### Exemption, Credit or Refund Status:

- United States Government (including National Guard) is not exempt
- Export: does not apply to heating oil exported or sold for export from the state

### Other Information:

- Expires June 1, 2030
- Imposed on special fuel dealers **and may be passed to customer by dealers**
- [Link to Washington Revised Code](#)
- Tax Imposition: Tax is imposed on every special fuel dealer making sales of heating oil to a user or consumer

### **Underground Storage Tank Tax, Washington**

Rate: 0.003% multiplied by the wholesale value of the petroleum product

Statutory or Regulatory Basis: [Wash. Rev. Code § 82.23A.020](#) & [Wash. Admin. Code § 458-20-252](#)

### Exemption, Credit or Refund Status:

- United States Government (including National Guard) is exempt (BUT SEE BELOW) [Wash. Admin. Code § 458-20-252](#); [Wash. Rev. Code § 82.23A.030](#) (“Exemptions. The following are expressly exempt from the tax: (e) Persons or activities which the state is prohibited from taxing under the United States Constitution are tax exempt. (i) This exemption extends to the U.S. government, its agencies and instrumentalities, and to any possession the taxation of which has been expressly reserved or preempted under the laws of the United States”)
- HOWEVER, since the tax is paid by the first possessor in the state (usually a refinery or distributor our vendors may be passing one of its costs to the Government Bottom Line: if someone else was the first possessor in the state, we would pay the tax as one of the costs passed by our suppliers

Other Information: Tax is subject to reinstatement

### **Public Utility Tax, Washington**

In lieu of Business Occupation Tax)

Rate: \$0.38521 (Natural Gas)

Statutory or Regulatory Basis: N/A

Exemption, Credit or Refund Status: Tax is on the supplier

Other Information: N/A

### **NORA Fee on #1 and #2 dyed diesel, Washington**

Rate: \$0.002/gallon

Statutory or Regulatory Basis: [42 U.S.C. § 6201](#)

Exemption, Credit or Refund Status:

- DoD is exempt (including the National Guard)
- **The Coast Guard is exempt**
- Federal Civilian agencies are not exempt

Other Information:

- [National Oil heat Research Alliance](#)
- [Exemption for military](#)
- The NORA fee covers all of the #1 and #2 dyed products. Generally, #1 can be classified or named diesel, kerosene or fuel oil. #2 can be classified or named diesel or fuel oil, distillate, etc. Product that is less than 500 ppm sulfur, dyed, and is labeled diesel is exempt. If the product is less than 500 ppm, is dyed, but is labeled heating oil, the fee attaches.
- Additionally, this is a use fee, so it only attaches if the product is used for heating.

## **West Virginia**

Sales Tax (Applicable to Jet Fuel)

Rate: 0.1520/gallon

Statutory or Regulatory Basis: [W.V. Code § 11-15-18b](#) & [W. Va. Code, § 11-14C-2 \(57\)](#):

"Motor fuel" means gasoline, blended fuel, aviation fuel and any special fuel

### Exemption, Credit or Refund Status:

- Sales tax is applicable to motor fuels
- United States Government is exempt (“Sales of property or services to this state, its institutions or subdivisions, governmental units, institutions or subdivisions of other states: Provided, That the law of the other state provides the same exemption to governmental units or subdivisions of this state and to the United States, including agencies of federal, state or local governments for distribution in public welfare or relief work; [W.V. Code § 11-15-9](#))
- **NOTE : Effective January 1, 2004 Although U.S. Government is still exempt, we must pay the tax at time of sale and file for a refund; [refund form](#)**

### Other Information:

- No provision at retail level to get refund of tax paid
- [Sales And Use Tax Exemptions \(Publication TSD-300\)](#)
- Flat rate (excise tax) portion of the tax does not apply to aviation fuel at all (per se exempt). However, the variable portion (sales tax) does apply to jet fuel but there is an exemption for sales to the federal government. W. Va. Code, § 11-14C-9. After January 04, we must pay and obtain a refund

### **Motor Fuel Tax, West Virginia Gasohol E-85**

Rate: \$0.3570/gallon (Flat rate + Variable Sales and Use Tax)

Statutory or Regulatory Basis: [W. Va. Code § 11-14C-5](#)

### Exemption, Credit or Refund Status:

- Effective January 1, 2004: DoD, Federal Civilian activities and National Guard exempt BUT must pay and file for a refund
  - Base Exchanges are treated as part of United States when fuel is for their own use
  - Inadvertently left in 500 gallon requirement but not intended; state will refund entire portion of tax, notwithstanding 500 gallon statement
- (“Refundable exemptions for flat rate. -- Any person having a right or claim to any of the following exemptions to the flat rate of the tax levied by section five of this article that is set forth in this subsection shall first pay the tax levied by this article and then apply to the tax commissioner for a refund: (1) The United States or any agency thereof; ...subdivisions (1) through (6) of this subsection shall be used in vehicles or equipment owned and operated by the respective government entity or government agency or authority and purchased for delivery in bulk quantities of five hundred gallons or more”) [W.Va. Code § 11-14C-9](#) (“Any of the following persons may claim an

exemption to the variable rate of the tax levied by section five of this article on the purchase and use of motor fuel by first paying the tax levied by this article and then applying to the tax commissioner for a refund. (1) The United States or any agency thereof”) [W.Va. Code § 11-14C-9](#)

- Export (Effective January 1, 2004: All motor fuel exported from this state to any other state or nation is exempt, provided that the supplier collects and remits to the destination state or nation the appropriate amount of tax due on the motor fuel transported to that state or nation [W.Va. Code § 11-14C-9](#)

#### Other Information:

- [Fuel Tax Rates](#)
- [Link to West Virginia Code](#)
- Fleet Card: N/A

#### **Diesel Fuel Tax, West Virginia B20 (Biodiesel)**

Rate: \$0.3570/gallon (Flat rate + Variable Sales and Use Tax)

Statutory or Regulatory Basis: [W. Va. Code § 11-14C-5](#)

#### Exemption, Credit or Refund Status:

- Effective January 1, 2004: DoD, Federal Civilian activities and National Guard exempt BUT must pay and file for a refund
  - Base Exchanges are treated as part of United States when fuel is for their own use
  - Inadvertently left in 500 gallon requirement but not intended; state will refund entire portion of tax, notwithstanding 500 gallon statement
- (“Refundable exemptions for flat rate. -- Any person having a right or claim to any of the following exemptions to the flat rate of the tax levied by section five of this article that is set forth in this subsection shall first pay the tax levied by this article and then apply to the tax commissioner for a refund: (1) The United States or any agency thereof; ...subdivisions (1) through (6) of this subsection shall be used in vehicles or equipment owned and operated by the respective government entity or government agency or authority and purchased for delivery in bulk quantities of five hundred gallons or more”) [W.Va. Code § 11-14C-9](#) (“Any of the following persons may claim an exemption to the variable rate of the tax levied by section five of this article on the purchase and use of motor fuel by first paying the tax levied by this article and then applying to the tax commissioner for a refund. (1) The United States or any agency thereof”) [W.Va. Code § 11-14C-9](#)
- Export (Effective January 1, 2004: All motor fuel exported from this state to any other state or nation is exempt, provided that the supplier collects and remits to the

destination state or nation the appropriate amount of tax due on the motor fuel transported to that state or nation [W.Va. Code § 11-14C-9](#)

Other Information:

- [Fuel Tax Rates](#)
- [Link to West Virginia Code](#)
- [Fleet Card](#): N/A
- [Tax Imposition](#): Distributor collects tax

## Wisconsin

Sales Tax

Rate: N/A

Statutory or Regulatory Basis: N/A

Exemption, Credit or Refund Status:

No sales tax on motor fuels (“There are exempted from the taxes imposed by this subchapter: the gross receipts from the sales of and the storage, use or other consumption in this state of motor vehicle fuel, general aviation fuel or alternate fuel, subject to taxation under ch. 78, unless the motor vehicle fuel or alternate fuel tax is refunded under s. 78.75 because the buyer does not use the fuel in operating a motor vehicle upon the public highways”) [Wisc. Stat. § 77.54\(11\)](#)

United States Government is exempt from sales tax (“There are exempted from the computation of the amount of the sales tax the gross receipts from the sale of any tangible personal property or services to: The United States, its unincorporated agencies and instrumentalities. (b) Any incorporated agency or instrumentality of the United States wholly owned by the United States or by a corporation wholly owned by the United States”) [Wisc. Stat. § 77.55\(1\)\(a\)](#)

Other Information: N/A

### **Motor Fuel Tax, Wisconsin Gasohol E-85**

Rate: \$0.309/gallon

Statutory or Regulatory Basis: [Wis. Stat. § 78.015](#) (overall authority); [Wis. Stat. § 78.01](#) (annual adjustment) & [Wis. Stat. § 78.017](#)

Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt [Wis. Stat. § 78.01](#) (“No tax is hereby imposed upon or with respect to the following: (b) Gasoline sold to and used by the United States or its agencies if that sale is evidenced by proper documentation”)

- Base Exchanges are treated as part of United States when fuel is for their own use (must be Government plated vehicles)
- Export: Gasoline exported by a person licensed to export is exempt [Wis. Stat. § 78.01](#)

### Other Information:

- [Link to Wisconsin Statutes](#)
- [Motor Vehicle Fuel Tax Information](#)
- Fleet Card: Vendor does not charge tax and gets refund from state
- Tax Imposition: Tax is imposed on motor vehicle fuel received by a supplier for sale in the state
- Exemption: Supplier will need MF-209 (Certificate of Fuel Tax Exemption- Exempt Sales of Gasoline and Undyed Diesel Fuel)

### **Diesel Fuel Tax, Wisconsin Biodiesel**

Rate: \$0.309/gallon

Statutory or Regulatory Basis: [Wis. Stat. § 78.015](#) (overall authority); [Wis. Stat. § 78.01](#) (annual adjustment) & [Wis. Stat. § 78.017](#)

### Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt [Wis. Stat. § 78.01](#) (“No tax is hereby imposed upon or with respect to the following: (b) Gasoline sold to and used by the United States or its agencies if that sale is evidenced by proper documentation”)
  - Base Exchanges are treated as part of United States when fuel is for their own use (must be Government plated vehicles)
- Export: Gasoline exported by a person licensed to export is exempt [Wis. Stat. § 78.01](#)

### Other Information:

- [Link to Wisconsin Statutes](#)
- [Motor Vehicle Fuel Tax Information](#)
- Fleet Card: Vendor does not charge tax and gets refund from state
- Tax Imposition: Tax is imposed on motor vehicle fuel received by a supplier for sale in the state
- Exemption: Supplier will need MF-209 (Certificate of Fuel Tax Exemption- Exempt Sales of Gasoline and Undyed Diesel Fuel)

### **Aviation Fuel Tax, Wisconsin**

Includes kerosene based (JP-5, JP-8, Jet A) and naphtha fuels (JP-4, Jet B, Jet 50) and Aviation Gasoline

Rate: \$0.06/gallon



Statutory or Regulatory Basis: [Wis. Stat. § 78.555](#)

Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt [Wis. Stat. § 78.555](#) ("Except as otherwise provided in this chapter, the general aviation fuel licensee, shall collect from the purchaser and the purchaser shall pay to the licensee the tax imposed by this section on each sale of general aviation fuel. "General aviation fuel user" means the owner or other person, including the state and any political subdivision of the state, but not including the United States or its agencies or air carrier companies, who is responsible for the operation of an aircraft at the time general aviation fuel is placed in the fuel supply tank of the aircraft while the aircraft is within this state")
- Export: Fuel exported from state is exempt

Other Information:

- [Link to Wisconsin Statutes](#)
- Tax Imposition: General aviation fuel licensee collects tax on fuel sold, used or distributed in the state
- "General aviation fuel" means products placed in the fuel supply tank of aircraft, commonly or commercially known as aviation gasoline and jet turbine fuel and other combustible gases and liquids suitable for the generation of power for propulsion of aircraft
- **Refunds:** Suppliers with aviation fuel license can back out tax and apply for a refund themselves
  - Government must supply exemption certificate (Form MF 208)

## **Petroleum Inspection Fee**

Rate: \$0.02/gallon

Statutory or Regulatory Basis: [Wis. Stat. § 168.12](#)

Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are exempt Department of Revenue legal opinion
  - Base Exchanges are treated as part of United States when fuel is for their own use
- Export: Fuel exported from Wisconsin is exempt

Other Information:

- [Frequently Asked Questions about Petroleum Inspection Fee](#)

- [Motor Vehicle Fuel Tax Information](#) (including Petroleum Inspection Fee)
- [Link to Wisconsin Statutes](#)
- Tax Imposition: Tax imposed on all petroleum products that are received by a supplier for sale in the state or for sale for export to the state

### **NORA Fee on #1 and #2 dyed diesel**

Rate: \$0.002/gallon

Statutory or Regulatory Basis: [42 U.S.C. § 6201](#)

#### Exemption, Credit or Refund Status:

- DoD is exempt (including the National Guard)
- **The Coast Guard is exempt**
- Federal Civilian agencies are not exempt

#### Other Information:

- [National Oil Heat Research Alliance](#)
- [Exemption for military](#)
- The NORA fee covers all of the #1 and #2 dyed products. Generally, #1 can be classified or named diesel, kerosene or fuel oil. #2 can be classified or named diesel or fuel oil, distillate, etc. Product that is less than 500 ppm sulfur, dyed, and is labeled diesel is exempt. If the product is less than 500 ppm, is dyed, but is labeled heating oil, the fee attaches.
- Additionally, this is a use fee, so it only attaches if the product is used for heating.

## **Wyoming**

Sales Tax

Rate: N/A

Statutory or Regulatory Basis: N/A

#### Exemption, Credit or Refund Status:

- No sales tax on motor fuels (“The following sales or leases are exempt from the excise tax imposed by this article: Sales of gasoline or gasohol taxed under [W.S. 39-17-101 through 39-17-111](#) and of diesel fuels taxed under [W.S. 39-17-201 through 39-17-211](#). [Wyo. Stat. § 39-15-105](#))

- United States Government is exempt from sales tax (“The following sales or leases are exempt from the excise tax imposed by this article: Sales which the state of Wyoming is prohibited from taxing under the laws or constitutions of the United States or Wyoming”) [Wyo. Stat. § 39-15-105](#)

#### Other Information:

- [Sales Tax Exemption Certificate, ETS 101](#)
- Fleet Card: Since retail price includes fuel taxes, sales tax is not included in retail price so no need for credit or refund

#### **Motor Fuel Tax, Wyoming Gasohol E-85**

Rate: \$0.24/gallon (License Tax + Additional License Tax)

Statutory or Regulatory Basis: [Wyo. Stat. § 39-17-104\(a\)\(i\) and \(iii\)](#)

#### Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are not exempt
- No refund available
- Export: Gasoline exported or sold at a Wyoming terminal rack and directly exported outside the state, by a person licensed only as an exporter in this state is exempt [Wyo. Stat. § 39-17-105](#)

#### Other Information:

- [Link to Wyoming Statutes](#)
- [Fuel Tax FAQ](#)
- [Fuel rates](#)
- Gasohol is included in the term “gasoline” in [Wyo. Stat. § 39-17-101](#)
- Fleet Card: N/A
- Tax Imposition: Tax imposed on all gasoline used, sold or distributed for sale or use in the state; taxes imposed are conclusively presumed to be a direct tax on the ultimate or retail consumer

#### **Diesel Fuel Tax, Wyoming B20 (Biodiesel)**

For dyed diesel, there is no license tax, but \$0.01/gallon LUST tax still applies

Rate: \$0.24/gallon (License Tax + Additional License Tax)

Statutory or Regulatory Basis: [Wyo. Stat. § 39-17-204\(a\)\(i\) and \(iii\)](#)

#### Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are not exempt
- Off road refund available

- Export: Gasoline exported or sold at a Wyoming terminal rack and directly exported outside the state, by a person licensed only as an exporter in this state is exempt [Wyo. Stat. § 39-17-205](#)

#### Other Information:

- [Link to Wyoming Statutes](#)
- [Fuel Tax FAQ](#)
- [Fuel rates](#)
- Fleet Card: N/A
- Tax Imposition: Tax imposed on all gasoline used, sold or distributed for sale or use in the state; taxes imposed are conclusively presumed to be a direct tax on the ultimate or retail consumer

### **Aviation Fuel License Tax**

Includes kerosene based (JP-5, JP-8, Jet A) and naphtha fuels (JP-4, Jet B, Jet 50) and Aviation Gasoline

Rate: \$0.05/gallon (License Tax + Additional License Tax)

Statutory or Regulatory Basis: [Wyo. Stat. § 39-17-104\(a\)](#)

#### Exemption, Credit or Refund Status:

- DoD, Federal Civilian activities and National Guard are not exempt
- Export: Gasoline exported or sold at a Wyoming terminal rack and directly exported outside the state, by a person licensed only as an exporter in this state is exempt [Wyo. Stat. § 39-17-105](#)

#### Other Information:

- [Link to Wyoming Statutes](#)
- [Fuel Tax FAQ](#)
- [Fuel rates](#)
- Tax Imposition: Tax imposed on all gasoline used, sold or distributed for sale or use in the state; taxes imposed are conclusively presumed to be a direct tax on the ultimate or retail consumer
- Refunds: N/A

## **US Territories/Locations**

### **Puerto Rico**

#### **Motor Fuel Tax, Puerto Rico**

Rate: \$0.08/gallon

Statutory or Regulatory Basis: [P.R. Laws tit. 13 § 31626](#)

Exemption, Credit or Refund Status: DoD and Federal Civilian activities are exempt [P.R. Laws tit. 13 § 31626](#)

Other Information:

- Special TEC must be used
- [Link to Puerto Rico Code](#)

### **Diesel Fuel Tax, Puerto Rico**

Rate: \$0.16/gallon

Statutory or Regulatory Basis: [P.R. Laws tit. 13 § 31626](#)

Exemption, Credit or Refund Status: DoD and Federal Civilian activities are exempt [P.R. Laws tit. 13 § 31626](#)

Other Information:

- Special TEC must be used
- [Link to Puerto Rico Code](#)

### **Aviation Fuel Tax, Puerto Rico**

Rate: \$0.03/gallon

Statutory or Regulatory Basis: [P.R. Laws tit. 13 § 31626](#)

Exemption, Credit or Refund Status: DoD and Federal Civilian activities are exempt [P.R. Laws tit. 13 § 31626](#)

Other Information:

- Special TEC must be used
- [Link to Puerto Rico Code](#)

### **Crude Oil Tax, Puerto Rico**

Rate: \$9.25/barrel

Statutory or Regulatory Basis: [P.R. Laws tit. 13 § 31627](#)

Exemption, Credit or Refund Status: DoD and Federal Civilian activities are exempt [P.R. Laws tit. 13 § 31626](#)

Other Information:

- Special TEC must be used
- [Link to Puerto Rico Code](#)

## **Virgin Islands**

Federal Excise Tax is not applicable

### **Gasoline Tax, Virgin Islands**

Rate: \$0.14/Gallon

Statutory or Regulatory Basis: [33 V.I. Code § 91](#)

Exemption, Credit or Refund Status: [33 V.I. Code § 93](#)

Other Information: [Link to Virgin Islands Code](#)

### **Diesel Fuel Tax, Virgin Islands**

Rate: \$0.14/Gallon

Statutory or Regulatory Basis: [33 V.I. Code § 91](#)

Exemption, Credit or Refund Status: [33 V.I. Code § 93](#)

Other Information: [Link to Virgin Islands Code](#)

### **Gross Receipts Tax, Virgin Islands**

Rate: 4% of gross receipts of such business

Statutory or Regulatory Basis: [33 V.I. Code § 43](#)

Exemption, Credit or Refund Status: United States Government is not exempt

Other Information:

- When only purchasing fuel, cost should be 4% on dollar value of fuel
- For into plane, tax applies to gross receipts for services or derived from trade, business, commerce or sales, and the value accruing from the sale of tangible personal property or services, or both

## **Commonwealth of Northern Mariana Islands (Includes Tinian)**

Federal Excise Tax is not applicable

## **Gross Revenue Tax, Northern Mariana Islands**

Rate: 5% Gross Revenue Tax

Statutory or Regulatory Basis: [4 N. Mar. I. Code §§ 1301-1305](#)

Exemption, Credit or Refund Status: United States Government is exempt

Other Information: Northern Mariana Islands include: Farallon de Pajaros (Uracas), Maug, Asuncion, Agrigan/Agrihan, Pagan, Alamagan, Guguan, Sariguan, Anatahan, Farallon de Medinilla, Saipan, Tinian, Aguijuan and Rota

## **Liquid Fuels Tax, Northern Mariana Islands**

Rate: \$0.15/gallon

Statutory or Regulatory Basis: N/A

Exemption, Credit or Refund Status: United States Government is exempt

Other Information: [Link to Import Requirements](#)

## **Guam**

Federal Excise Tax is not applicable

### **Liquid Fuels Tax, Guam**

Rate:

- \$0.14/gallon on diesel fuel
- \$0.15/gallon on all other liquid fuels

Statutory or Regulatory Basis: [11 Guam Code Ann. § 26403](#)

Exemption, Credit or Refund Status: United States Government is exempt (no exemption certificate required) [11 Guam Code Ann. § 26406](#) (“Liquid fuel refined, manufactured, produced, blended or compounded in Guam, or imported into Guam...and sold to the United States or any instrumentality thereof,...shall be excluded from the computation of liquid fuel tax by the distributor...”)

Other Information: Tax is levied on distributor of fuel

### **Gross Receipts Tax, Guam**

Rate: 5% of gross proceeds of sales

Statutory or Regulatory Basis: [11 Guam Code Ann. § 26202](#)

Exemption, Credit or Refund Status: United States Government is exempt (“The provisions of this Article, and the taxes levied thereunder, shall not apply to the following persons: (a) The government of Guam, the government of the United States, the government of any foreign sovereignty, or any agency or instrumentality of any of the foregoing governments in regard to any activity or function engaged in”) [11 Guam Code Ann. § 26203](#)

Other Information:

- Tax is levied on the gross receipts from business or professional services on Guam
- [Link to Guam Code](#)
- [Guam Tax General Information](#)

### **Automotive Surcharge, Guam**

Rate: \$0.04/gallon on all liquid fuels subject to liquid fuels tax

Statutory or Regulatory Basis: [11 Guam Code Ann. § 26502](#)

Exemption, Credit or Refund Status: United States Government is exempt (no exemption certificate required)

Other Information: N/A

### **Midway Islands**

Federal Excise Tax is not applicable

Rate: No taxes

Statutory or Regulatory Basis: N/A

Exemption, Credit or Refund Status: N/A

Other Information: Midway Islands are an unincorporated territory of the US. It was formerly administered from Washington, DC, by the US Navy, under Naval Facilities Engineering Command, Pacific Division. The facility has been operationally closed since 10 September 1993. On 31 October 1996, through a presidential executive order, the jurisdiction and control of the atoll was transferred to the Fish and Wildlife Service of the



US Department of the Interior as part of the National Wildlife Refuge system. It has no capital and continues to be administered from Washington, DC

### **Johnson Atoll**

Federal Excise Tax is not applicable

Rate: No taxes

Statutory or Regulatory Basis: N/A

Exemption, Credit or Refund Status: N/A

Other Information: Johnson Atoll is an unincorporated territory of the US. It is administered from Washington, DC, by the US Defense Threat Reduction Agency (DTRA) and managed cooperatively by DTRA and the Fish and Wildlife Service of the US Department of the Interior as part of the National Wildlife Refuge system

### **Wake Island**

Federal Excise Tax is not applicable

Rate: No taxes

Statutory or Regulatory Basis: N/A

Exemption, Credit or Refund Status: N/A

Other Information: Unincorporated territory of the US. Administered from Washington, DC, by the Department of the Interior. Activities on the island are

### **Marshall Islands (Includes Kwajalein)**

Federal Excise Tax is not applicable

#### **Business Gross Receipts Tax, Marshall Islands**

Rate: 3%

Statutory or Regulatory Basis: N/A

Exemption, Credit or Refund Status: United States Government is exempt under SOFA, Article V

#### Other Information:

- Marshall Islands include the following atolls: Ailinginae, Ailinglaplap, Bikini, Ebon, Enewetak, Jaluit, Kwajalein, Lae, Namorik, Namu, Rongelap, Rongerik, Ujae,

Ujelang, Wotho, Ailuk, Arno, Aur, Bikar, Bokak, Erikub, Likiep, Majuro, Maloelap, Mili, Nadikdik, Toke, Utirik, Wotje

- Marshall Islands include the following islands: Jabat, Kili, Lib, Jemo, Mejit

### **Sales Tax**

Rate: 4%

Statutory or Regulatory Basis: N/A

Exemption, Credit or Refund Status: United States Government is exempt under SOFA, Article V

Other Information: N/A

### **Republic of Palau**

Federal Excise Tax is not applicable

#### **Fuel Tax**

Rate: \$0.05/gallon

Statutory or Regulatory Basis:

Exemption, Credit or Refund Status:

- United States Government exempt under Compact of Free Association
  - Exempt from customs duties, but Government has not worked out a bilateral tax exemption system for local purchases

Other Information:

- Republic of Palau is a constitutional government in free association with the US. The Compact of Free Association entered into force October 1, 1994
- Former name: Palau District (Trust Territory of the Pacific Islands)

### **American Samoa**

Federal Excise Tax is not applicable

#### **Customs Duty/Excise Tax, American Samoa**

Rate:

- \$0.35/gallon for gasoline and diesel
- \$0.015/gallon on kerosene and similar petroleum products

- \$0.01/gallon on jet and other aircraft fuels 15% of the basis lubricating oils

Statutory or Regulatory Basis: [American Samoa Code Annotated § 11.1002](#)

Exemption, Credit or Refund Status: Items imported by United States Government are exempt [American Samoa Code Annotated § 11.1001](#)

Other Information: Tax is imposed and paid at the point of entry

## **Guantanamo Bay, Cuba**

No Taxes