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**STATE TAX UPDATES – APRIL 2017\***

**INDIANA**

Indiana has set the gasoline use tax rate for the period April 1 – April 30, 2017 at \$0.124 per gallon. The rate is adjusted monthly.

**MASSACHUSETTS**

Massachusetts has announced tax rates for 2Q 2017. There are changes to the rates for Liquefied Petroleum Gases, Aviation Gasoline and Jet Fuel

Fuel Type	Tax Rate
Gasoline	\$0.24 per gallon
Diesel	\$0.24 per gallon
Aviation Gasoline	\$0.249 per gallon
LPG and Propane	\$0.147 per gallon
Jet Fuel	\$0.074 per gallon

**MICHIGAN**

Effective April 1, 2017 Michigan’s prepaid sales tax on gasoline will be \$0.114 per gallon and the prepaid sales tax on diesel will be \$0.13 per gallon. These rates are adjusted monthly and typically announced at the beginning of the prior month.

**NEW JERSEY**

\* This list contains key State updates taking effect in April 2017. This is not intended to be an exhaustive list. Please confirm all tax rates and license and reporting requirements with the particular State or your tax consultants.

New Jersey has set the petroleum products gross receipts tax for the second quarter of 2017 at \$0.266 per gallon for gasoline and LPG, \$0.199 per gallon for diesel, \$0.124 per gallon for fuel oil, \$0.04 per gallon for aviation fuel and 7% of gross receipts for all other products.

## OHIO

The Ohio Department of Taxation has issued the average wholesale price of fuel to be used when determining the gross receipts of a supplier subject to the petroleum activity tax (“PAT”) for the period April 1, 2017 – June 30, 2017. The average wholesale prices are \$1.439 per gallon for gasoline, \$1.523 per gallon for diesel and \$0.633 per gallon for propane. With the PAT rate set at \$0.0065, this makes the PAT for the second quarter of 2017 \$0.0093535 per gallon for gasoline, \$0.0098995 per gallon for diesel and \$0.0041145 per gallon for propane.



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