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## STATE TAX UPDATES – APRIL 2018\*

### INDIANA

Indiana has set the gasoline use tax rate for the period April 1 – April 30, 2018 at \$0.133 per gallon. The rate is adjusted monthly.

### MASSACHUSETTS

Massachusetts has announced tax rates for 2Q 2018. 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	\$0.265 per gallon
LPG and Propane	\$0.186 per gallon
Jet Fuel	\$0.095 per gallon

### MICHIGAN

Effective April 1, 2018 Michigan's prepaid sales tax on gasoline will be \$0.13 per gallon and the prepaid sales tax on diesel will be \$0.16 per gallon. These rates are adjusted monthly and typically announced at the beginning of the prior month.

### MISSISSIPPI

\* This list contains key State updates taking effect in April 2018. 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.

Effective April 1, 2018, Mississippi's \$0.004 per gallon Environmental Protection Fee is reinstated. The fee should be collected returns filed for all periods beginning April 1, 2018.

### **NEW JERSEY**

New Jersey has set the petroleum products gross receipts tax for the second quarter of 2018 at \$0.266 per gallon for gasoline and LPG, \$0.307 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, 2018 – June 30, 2018. The average wholesale prices are \$1.684 per gallon for gasoline, \$1.957 per gallon for diesel and \$0.977 per gallon for propane. With the PAT rate set at \$0.0065, this makes the PAT for the second quarter of 2018 \$0.010946 per gallon for gasoline, \$0.0127205 per gallon for diesel and \$0.0063505 per gallon for propane.



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