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STATE TAX CHANGES – JULY 2016*

CALIFORNIA

Effective July 1, 2016, California’s tax on diesel will be increased to \$0.16 per gallon. The tax on gasoline is reduced to \$0.278 per gallon. There are no changes to the aviation fuel tax which remains at \$0.02 per gallon or to the aviation gasoline tax which remains at \$0.18 per gallon.

The prepaid sales tax rates effective July 1, 2016 are \$0.05 per gallon for gasoline, \$0.17 per gallon for diesel and \$0.07 per gallon for jet fuel.

CONNECTICUT

Effective July 1, 2016, Connecticut’s tax on diesel will be reduced by \$0.086 per gallon to \$0.417 per gallon. The applicable reporting forms for diesel fuel will be updated to reflect this change.

GEORGIA

Georgia has set its fuel tax rates for the period July 1, 2016 through December 31, 2016. The rates will be unchanged at: \$0.26 per gallon for gasoline, LPGs and special fuel (including CNG); \$0.29 per gallon for diesel and \$0.01 per gallon for aviation gasoline.

The average retail prices for the prepaid local tax for the period July 1, 2016 through December 31, 2016 have been set as follows:

https://dor.georgia.gov/sites/dor.georgia.gov/files/related_files/document/LATP/Bulletin/Bulletin%20-%20Prepaid%20Local%20Tax%20-%20July%202016.pdf

Fuel Type	Average Retail Price
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* This list contains key State updates taking effect in July 2016. 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.

Gasoline	\$1.813 per gallon
Diesel	\$1.836 per gallon
Aviation Gasoline	\$3 per gallon
LPG	\$1.954 per gallon
Special Fuel (including CNG)	\$1.75 per gallon

ILLINOIS

Illinois has set its prepaid sales tax on motor fuel at \$0.13 per gallon for gasoline and other motor fuels such as diesel and at \$0.10 per gallons for gasohol and biodiesel (blends between 1% and 10%). These rates are for the period July 1, 2016 – December 31, 2016.

INDIANA

The Gasoline Use Tax Rate for the month of July 2016 has been set at \$0.141 per gallon. This rate is adjusted monthly.

IOWA

Iowa is changing its tax rates effective July 1, 2016 as follows:

Fuel Type	Tax Rate
Gasoline	\$0.307 per gallon
Alcohol & Ethanol Blended Gasoline (inc. E85)	\$0.290 per gallon
Diesel (inc. B1 – B10)	\$0.325 per gallon
B11 or Higher	\$0.295 per gallon
Aviation Fuel	\$0.05 per gallon
Aviation Gasoline	\$0.08 per gallon
Liquefied Petroleum Gas (LPG)	\$0.30 per gallon
Liquefied Natural Gas (LNG)	\$0.325 per gallon
Compressed Natural Gas (CNG)	\$0.31 per gallon

KENTUCKY

Kentucky's fuel tax rates for the period July 1, 2016 through June 30, 2016 will remain unchanged at \$0.246 per gallon for gasoline and \$0.216 per gallon for special fuel (includes diesel).

MARYLAND

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Maryland has announced that its fuel tax rates for the period July 1, 2016 – June 30, 2017 will be as follows (the rate below is the combined motor fuel and sales and use tax equivalent rates):

Fuel Type	Tax Rate
Gasoline	\$0.3350 per gallon
Diesel	\$0.3425 per gallon
Aviation Fuel	\$0.07 per gallon

The full list of tax rates can be found at:

http://taxes.marylandtaxes.com/Business_Taxes/Business_Tax_Types/Motor_Fuel_Tax/Tax_Information/Motor_Fuel_Tax_Rates/MFT_RatesPerGallon_7-1-2016_.pdf

MASSACHUSETTS

Massachusetts has set its tax rates for the period July 1, 2016 – September 30, 2016 as follows:

Fuel Type	Tax Rate
Gasoline	\$0.24 per gallon
Diesel	\$0.24 per gallon
Aviation Gasoline	\$0.199 per gallon
LPG and Propane	\$0.132 per gallon
Jet Fuel	\$0.06 per gallon

MICHIGAN

Michigan has set its prepaid sales tax on fuel for the month of July 2016 at \$0.122 per gallon. The rate is adjusted monthly.

NEBRASKA

Effective July 1, 2015 Nebraska's motor fuel tax will decrease from \$0.268 per gallon to \$0.258 per gallon. Full details can be found at:

http://www.revenue.nebraska.gov/news_rel/jun_16/Motor_Fuels_Tax_Rate_6-21-2016.pdf

NEVADA

Effective July 1, 2016, all fuel delivered into Washoe County and subject to Washoe County fuel tax will be subject to the producer price index as well as consumer price indexing. The producer price index base

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for FY17 is 3.43%. The gross county tax rate for gasoline will be \$0.3127952 per gallon and the gross county tax rate for diesel will be \$0.2719706 per gallon.

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 July 1, 2016 – September 30, 2016. The average wholesale prices are \$1.052 per gallon for gasoline, \$1.097 per gallon for diesel and \$0.476 per gallon for propane. With the PAT rate set at \$0.0065, this makes the PAT for the third quarter of 2016 \$0.006838 per gallon for gasoline, \$0.0071305 per gallon for gasoline and \$0.003094 per gallon for propane.

UTAH

Effective July 1, 2016 the fuel tax rates for Compressed Natural Gas (CNG), Liquefied Natural Gas (LNG) and hydrogen used to power motor vehicles will be as follows: The tax rate will increase to:

\$0.125 per Gasoline Gallon Equivalent (GGE) for CNG,
\$0.125 per diesel gallon equivalent for LNG, and
\$0.125 cents per GGE for hydrogen used to power motor vehicles.

VERMONT

Vermont has set the Motor Fuel Transportation Infrastructure Assessment (MFTIA) for the third quarter at \$0.0396 per gallon and the Gasoline and Motor Fuel Tax Assessment (MFTA) for the third quarter at \$0.134 per gallon. This is unchanged from the prior quarter.

Effective July 1, 2016 the fuel gross receipts tax on retail sales of heating oil, propane, kerosene and dyed diesel delivered to a residence or business will change from 0.5% *ad valorem* to a flat \$0.02 per gallon. The fuel gross receipts tax on natural gas and coal will increase to 0.75% *ad valorem*. In addition, all fuel taxes have been extended through June 30, 2019.

VIRGINIA

Virginia has announced that its tax rates will be unchanged for the period July 1, 2016 – December 31, 2016 and will be as follows:

Fuel Type	Tax Rate
Gasoline	\$0.162 per gallon
Diesel	\$0.202 per gallon

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Blended Fuels (Gasoline)	\$0.162 per gallon
Blended Fuels (Diesel)	\$0.202 per gallon
Aviation Fuel	\$0.05 per gallon (reduced to \$0.005 per gallon after the first 100,000 gallons)
Alternative Fuel	\$0.162 gasoline gallon equivalent

WASHINGTON

Effective July 1, 2016 the fuel tax will increase by \$0.049 per gallon bringing the fuel tax rate for gasoline and special fuel up to \$0.494 per gallon

NEW BRUNSWICK

Effective July 1, 2016, New Brunswick's HST will increase by 2% to 15%.

http://www2.gnb.ca/content/gnb/en/news/news_release.2016.02.0068.html



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