

STATE TAX CHANGES – JULY 2017*

CALIFORNIA

Effective July 1, 2017, California’s tax on diesel will be unchanged at \$0.16 per gallon. The tax on gasoline is increased to \$0.297 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, \$0.18 per gallon for diesel and \$0.085 per gallon for jet fuel.

CONNECTICUT

Effective July 1, 2017, Connecticut’s tax on diesel will be unchanged at \$0.417 per gallon.

GEORGIA

The average retail prices for the prepaid local tax for the period July 1, 2017 through December 31, 2017 have been set as follows:

https://dor.georgia.gov/sites/dor.georgia.gov/files/related_files/document/LATP/Policy%20Bulletin/Bulletin%20-%20Prepaid%20Local%20Tax%20-%20July%202017%20%28002%29.pdf

Fuel Type	Average Retail Price
Gasoline	\$1.941 per gallon
Diesel	\$2.170 per gallon
Aviation Gasoline	\$3 per gallon
LPG	\$1.954 per gallon
Special Fuel (including CNG)	\$1.868 per gallon

ILLINOIS

* This list contains key State updates taking effect in July 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.

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, 2017 – December 31, 2017.

INDIANA

Effective July 1, 2017, Indiana’s fuel tax on gasoline will increase to \$0.28 per gallon and on diesel will increase to \$0.26 per gallon. In addition, the motor carrier surcharge will now be collected on special fuel (which includes diesel and CNG) when it is removed from the terminal at the rack. The rate is \$0.21 per gallon and it is not subject to the collection allowance or deferrals. The effective rate for diesel will therefore be \$0.47 per gallon which represents a \$0.31 per gallon increase. These rates will be adjusted annually.

The Gasoline Use Tax Rate for the month of July 2017 has been set at \$0.128 per gallon. This rate is adjusted monthly.

IOWA

Iowa is changing its tax rates effective July 1, 2017 as follows:

Fuel Type	Tax Rate
Gasoline	\$0.305 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

MARYLAND

Maryland has announced that its fuel tax rates for the period July 1, 2017 – June 30, 2018 will be as follows (the rate below is the combined motor fuel and sales and use tax equivalent rates):

Fuel Type	Tax Rate
Gasoline	\$0.3380 per gallon

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Diesel	\$0.3455 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_7-1-2017_.pdf

MASSACHUSETTS

Massachusetts has set its tax rates for the period July 1, 2017 – September 30, 2017 as follows:

Fuel Type	Tax Rate
Gasoline	\$0.24 per gallon
Diesel	\$0.24 per gallon
Aviation Gasoline	\$0.216 per gallon
LPG and Propane	\$0.142 per gallon
Jet Fuel	\$0.08 per gallon

MICHIGAN

Michigan has set its prepaid sales tax on fuel for the month of July 2017 at \$0.122 per gallon for gasoline and \$0.129 per gallon for diesel. The rate is adjusted monthly.

MONTANA

Effective July 1, 2017, Montana's fuel tax on gasoline increases to \$0.315 per gallon and the fuel tax on special fuel increases to \$0.2925 per gallon. These rates will increase annually through 2022.

NEBRASKA

Effective July 1, 2017 Nebraska's motor fuel tax will decrease from \$0.273 per gallon to \$0.27 per gallon.

NEW JERSEY

New Jersey's petroleum products gross receipts tax rates for the period July 1, 2017 – September 30, 2017 have been set at \$0.266 per gallon for gasoline and LPG, \$0.307 per gallon for diesel, \$0.124 per gallon for fuel oil and \$0.04 per gallon for aviation fuel. Full details can be found at: http://www.state.nj.us/treasury/taxation/pdf/other_forms/petroleum/Petroleumgrosstax.pdf

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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, 2017 – September 30, 2017. The average wholesale prices are \$1.473 per gallon for gasoline, \$1.572 per gallon for diesel and \$0.751 per gallon for propane. With the PAT rate set at \$0.0065, this makes the PAT for the third quarter of 2017 \$0.0095745 per gallon for gasoline, \$0.010218 per gallon for diesel and \$0.0048815 per gallon for propane.

SOUTH CAROLINA

Effective July 1, 2017 South Carolina's fuel tax will increase to \$0.16 per gallon. The rate will be adjusted annually through 2022.

TENNESSEE

Effective July 1, 2017, Tennessee's fuel tax rates will increase as follows:

Fuel Type	Tax Rate
Gasoline	\$0.24 per gallon
Diesel	\$0.21 per gallon
CNG	\$0.16 per gallon
Liquefied Gas	\$0.17 per gallon

These rates will be adjusted annually through 2019.

UTAH

Effective July 1, 2017 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:

\$0.145 per Gasoline Gallon Equivalent (GGE) for CNG,
\$0.145 per diesel gallon equivalent for LNG, and
\$0.145 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.

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VIRGINIA

Virginia has announced that its tax rates will be unchanged for the period July 1, 2017 – December 31, 2017 and will be as follows:

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

WEST VIRGINIA

Effective July 1, 2017 West Virginia's combined fuel tax rates (flat rate plus variable rate) are as follows:

Fuel Type	Tax Rate
Gasoline (including ethanol and blends)	\$0.3570 per gallon
Diesel (including biodiesel)	\$0.3570 per gallon
Compressed Natural Gas (CNG)	\$0.1864 per gallon
Liquefied Natural Gas (LNG)	\$0.1520 per gallon
Liquefied Petroleum Gas (LPG)	\$0.1990 per gallon
Field Gas	Exempt

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