

**STATE TAX CHANGES – JULY 2020\***

**CALIFORNIA**

The prepaid sales tax rates effective July 1, 2020 are \$0.05 per gallon for gasoline, \$0.26 per gallon for diesel and \$0.081 per gallon for jet fuel. The excise tax rates for the same period are \$0.505 per gallon for gasoline, \$0.385 per gallon for diesel and \$0.02 per gallon for jet fuel.

**CONNECTICUT**

Effective July 1, 2020, Connecticut’s tax on diesel will be decreased to \$0.446 per gallon.  
<https://portal.ct.gov/-/media/DRS/Publications/pubsan/2020/AN-2020-2.pdf>

**GEORGIA**

The average retail prices for the prepaid local tax for the period July 1, 2020 through December 31, 2020 have been set as follows:

<https://dor.georgia.gov/taxes/business-taxes/motor-fuel-tax/calculating-tax-motor-fuel>

Fuel Type	Average Retail Price
Gasoline	\$1.410 per gallon
Diesel	\$2.044 per gallon
Aviation Gasoline	\$3 per gallon
LPG	\$1.954 per gallon
Special Fuel (including CNG)	\$1.323 per gallon

**ILLINOIS**

Illinois has set its prepaid sales tax on motor fuel at \$0.12 per gallon for gasoline, gasohol and other motor fuels such as diesel and at \$0.09 per gallons for biodiesel (blends between 1% and 10%). These rates are for the period July 1, 2020 – December 31, 2020.

\* This list contains key State updates taking effect in July 2020. 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.

## INDIANA

Effective July 1, 2020 the excise tax on gasoline will increase to \$0.31 per gallon and the excise tax on special fuel will increase to \$0.51 per gallon. A floor stocks tax of \$0.01 per gallon for gasoline and \$0.02 per gallon for diesel must be paid on tax paid fuel in inventory; the form is due June 30, 2020.

The Gasoline Use Tax Rate for the month of July 2020 has been set at \$0.104 per gallon. This rate is adjusted monthly.

## MARYLAND

Maryland has announced that its fuel tax rates for the period July 1, 2020 – June 30, 2021 will be as follows (the rate below is the combined motor fuel and sales and use tax equivalent rates):

Fuel Type	Tax Rate
Gasoline	\$0.3630 per gallon
Diesel	\$0.3705 per gallon
Aviation Fuel	\$0.07 per gallon

The full list of tax rates can be found at:

[https://www.marylandtaxes.gov/forms/compliance\\_forms/MFT\\_RatesPerGallon\\_06012020.pdf](https://www.marylandtaxes.gov/forms/compliance_forms/MFT_RatesPerGallon_06012020.pdf)

## MASSACHUSETTS

Massachusetts has set its tax rates for the period July 1, 2020 – September 30, 2020 as follows:

Fuel Type	Tax Rate
Gasoline	\$0.24 per gallon
Diesel	\$0.24 per gallon
Aviation Gasoline	\$0.260 per gallon
LPG and Propane	\$0.178 per gallon
Jet Fuel	\$0.920 per gallon

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## **MICHIGAN**

Michigan has set its prepaid sales tax on fuel for the month of July 2020 at \$0.088 per gallon for gasoline and \$0.124 per gallon for diesel. The rate is adjusted monthly.

## **MONTANA**

Effective July 1, 2020, Montana's fuel tax on gasoline will increase to \$0.32 per gallon and the fuel tax on special fuel will also increase to \$0.2945 per gallon. These rates are adjusted annually through 2022.

## **NEBRASKA**

Effective July 1, 2020 Nebraska's motor fuel tax will increase from \$0.293 per gallon to \$0.332 per gallon.

## **NEVADA**

The Washoe County Producer Price Index gross tax rate for FY 2021 for gasoline will be \$0.3507049 and the gross tax rate for diesel will be \$0.3333242. The Washoe County Consumer Price Index gross tax rate for gasoline will be \$0.0266427. The Clark County Producer Price Index gross tax rate for FY 2021 for gasoline will be \$0.1483505 and the gross tax rate for diesel will be \$0.1481942.

Effective July 1, 2020 a \$0.05 per gallon tax will be collected on sales of diesel (to include biodiesel) in White Pine County (a \$0.09 per gallon tax is already imposed on motor fuel (gasoline)). The tax is collected in the same manner as the state motor fuel tax.

## **NEW JERSEY**

New Jersey's petroleum products gross receipts tax rates for the period July 1, 2020 – September 30, 2020 have been set at \$0.309 per gallon for gasoline and LPG, \$0.35 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: <https://www.state.nj.us/treasury/taxation/petroleum/rates.shtml>

## **OHIO**

Effective July 1, 2020, the tax on compressed natural gas will 20¢ per gallon equivalent on and after July 1, 2020, and before July 1, 2021. A "gallon equivalent" is defined as 139.30 cubic feet or 6.38 pounds.

Through June 30, 2021, the temporary reduction in motor fuel tax credits is continued, in which a temporary motor fuel tax evaporation allowance is set for motor fuel distributors at 1% (less 0.5% of the gallonage sold to retail dealers) and at 0.5% for retail dealers.

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, 2020 – September 30, 2020. The average wholesale prices are \$1.360 per gallon for gasoline,

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\$1.513 per gallon for diesel and \$0.499 per gallon for propane. With the PAT rate set at \$0.0065, this makes the PAT for the third quarter of 2020 \$0.00884 per gallon for gasoline, \$0.0098345 per gallon for diesel and \$0.0032435 per gallon for propane.

### OREGON

Effective July 1, 2020 the Petroleum Load Fee will increase to \$10 per load.

### SOUTH CAROLINA

Effective July 1, 2020 South Carolina’s fuel tax will increase to \$0.24 per gallon. The rate will be adjusted annually through 2022.

### VERMONT

Vermont has set the Motor Fuel Transportation Infrastructure Assessment (MFTIA) for the third quarter at \$0.0367 per gallon and the Gasoline and Motor Fuel Tax Assessment (MFTA) for the third quarter at \$0.134 per gallon.

### VIRGINIA

Virginia has announced that its tax rates will be adjusted for the period July 1, 2020 – June 30, 2021 and will be as follows below. The rate will be adjusted again on July 1, 2021 by a preset amount and then indexed from July 1, 2022 onward:

Fuel Type	Tax Rate
Gasoline	\$0.212 per gallon
Diesel	\$0.202 per gallon
Blended Fuels (Gasoline)	\$0.212 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

The motor vehicle fuel sales tax rate for the period July 1, 2020 – June 30, 2021 is \$0.076 per gallon for gasoline and alternative fuels and \$0.077 per gallon for diesel.

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## WASHINGTON

Effective July 1, 2020, the Hazardous Substance rate will be set at \$1.13 per barrel. The rate is adjusted annually. Petroleum products that are not easily capable of being measured on a per barrel basis continue to be taxed at the current 0.7% *ad valorem* rate. Petroleum products subject to the per barrel rate include: gasoline, diesel and aviation fuel. Petroleum products subject to the *ad valorem* rate include: ethane, propane and butane. More information can be found at: <https://dor.wa.gov/find-taxes-rates/other-taxes/hazardous-substance-tax>



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