

STATE TAX UPDATES*

ALABAMA

Effective October 1, 2020 the tax on gasoline will increase to \$0.26 per gallon and the tax on undyed diesel will increase to \$0.27 per gallon. These taxes will increase again in October 2021 and 2023 and will then increase annually thereafter in July. There will be a floor stocks tax imposed on any motor fuel held in non-bulk inventory at the time of the tax increase; the floor stocks tax return will be due on or before February 1, 2021 for the October 2020 increase.

ARKANSAS

Effective October 1, 2020, the wholesale sales tax fuel for the period from October 1, 2020 through September 30, 2021 will be \$0.03 per gallon for gasoline with a total rate of \$0.245 per gallon and \$0.06 per gallon for diesel with a total rate of \$0.285 per gallon.

INDIANA

Indiana has set the gasoline use tax rate for the period October 1 – October 31, 2020 at \$0.110 per gallon. The rate is adjusted monthly.

MASSACHUSETTS

Massachusetts has announced tax rates for 4Q 2020. 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	\$0.257 per gallon
LPG and Propane	\$0.159 per gallon
Jet Fuel	\$0.052 per gallon

MICHIGAN

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

Effective October 1, 2020 Michigan's prepaid sales tax on gasoline will be \$0.107 per gallon and the prepaid sales tax on diesel will be \$0.122 per gallon. These rates are adjusted monthly and typically announced at the beginning of the prior month.

NEW JERSEY

New Jersey's petroleum products gross receipts tax rates for the period October 1, 2020 – December 31, 2020 have been set at \$0.402 per gallon for gasoline and LPG, \$0.442 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

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 October 1, 2020 – December 31, 2020. The average wholesale prices are \$0.858 per gallon for gasoline, \$0.922 per gallon for diesel and \$0.449 per gallon for propane. With the PAT rate set at \$0.0065, this makes the PAT for the fourth quarter of 2020 \$0.005577 per gallon for gasoline, \$0.005993 per gallon for diesel and \$0.0029185 per gallon for propane.

VERMONT

Vermont's fuel tax rates for the period October 1 – December 31 2020 are \$0.0334 per gallon for the MFTIA and \$0.134 per gallon for the MFTA.

VIRGINIA

Effective October 1, 2020, the sales tax for the counties of Charles City, Chesterfield, Goochland, Hanover, Henrico, New Kent and Powhatan plus the City of Richmond will increase to 6%.

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