

TAX CHANGES FOR 2021*

DELAWARE

Effective January 1, 2021, the Delaware Hazardous Substance Tax rate will be 0.9067%. The rate is adjusted annually.

FLORIDA

Effective January 1, 2021, the Florida statewide tax rates on motor fuel (gasoline) will increase to \$0.185 per gallon and the statewide tax rates on undyed diesel will increase to \$0.185 per gallon. The state tax rate on aviation fuel will remain at \$0.0427 per gallon. In addition, the minimum local option fuel tax on each gallon of motor fuel sold to licensed wholesalers is unchanged at \$0.06 per gallon, while the \$0.00125 per-gallon inspection fee is unchanged. The total statewide fuel tax for 2021 (exclusive of local option taxes above the minimum) will be \$0.32625 per gallon for gasoline and \$ 0.335 per gallon for diesel.

With respect to county motor fuel tax rates, the gasoline rate differs by county and can be found on the attached chart. Terminal suppliers must collect a minimum local option fuel tax in the amount of \$0.140 per gallon and an inspection fee of \$0.00125 per gallon on each gallon of motor fuel sold to licensed wholesalers. Wholesalers must remit to the Florida Department of Revenue the county tax rate above the minimum \$0.139 per gallon local option fuel tax on motor fuel sold to retail dealers or end-users.

The pollutants tax is unchanged at \$0.87 per barrel for petroleum products and \$0.02 per barrel for ammonia.

Full details of the rate changes can be found at: https://floridarevenue.com/taxes/Documents/20b05-02_chart.pdf

GEORGIA

Georgia's fuel tax rates effective January 2021 are as follows:

Fuel Type	Tax Rate
Gasoline	\$0.287 per gallon
Diesel	\$0.322 per gallon
Aviation Gasoline	\$0.010 per gallon
LPG	\$0.287 per gallon
Special Fuel	\$0.287 per gallon

*This list contains key State updates taking effect in 2021. 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.

The prepaid local tax average retail sales prices to be collected by motor fuel distributors selling motor fuel to unlicensed entities has been set at the following rates for the period January 1, 2021 – June 30, 2021.

Fuel Type	Average Retail Sales Price
Gasoline	\$1.724 per gallon
Diesel	\$1.954 per gallon
Aviation Gasoline	\$3.000 per gallon
LPG	\$1.954 per gallon
Special and Compressed Petroleum Gas	\$1.635 per gallon

ILLINOIS

Illinois has set its prepaid sales tax on motor fuel at \$0.11 per gallon for gasoline, gasohol and other motor fuels such as diesel and at \$0.09 per gallon for biodiesel blends between 1% and 10%. These rates are for the period January 1, 2021 – June 30, 2021.

INDIANA

The gasoline use tax for the period January 1, 2021 – January 31, 2021 has been set at \$0.102 per gallon. The rate changes monthly.

MASSACHUSETTS

Massachusetts has set its tax rates for the period January 1, 2021 – March 31, 2021 as follows:

Fuel Type	Tax Rate
Gasoline	\$0.24 per gallon
Diesel	\$0.24 per gallon
Aviation Gasoline	\$0.225 per gallon
LPG and Propane	\$0.121 per gallon
Jet Fuel	\$0.064 per gallon

MICHIGAN

For January 2021, the prepaid sales tax on gasoline will be \$0.099 per gallon and on diesel will be \$0.12 per gallon. These rates are updated monthly.

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NEBRASKA

Nebraska has set its fuel tax rates for January 1, 2021 – June 30, 2021 at \$0.287 per gallon for gasoline, diesel, gasohol, ethanol and compressed fuels. The rates for aviation gasoline (0.05 per gallon) and jet fuel (0.03 per gallon) are unchanged.

NEW JERSEY

New Jersey's petroleum products gross receipts tax rates for the period January 1, 2021 – March 31, 2021 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>

NEW YORK

New York has published its petroleum business tax rates for 2021. Beginning January 1, tax rates will decrease to \$0.166 per gallon for gasoline and to \$0.1485 per gallon for diesel. The tax rate for jet fuel is also decreasing to \$0.067 per gallon. The full schedule of tax rates are in Publication 908 which can be found at: https://www.tax.ny.gov/pdf/publications/multi/pub908_121.pdf

NORTH CAROLINA

Effective January 1, 2021 North Carolina's motor fuel tax will remain at the current rate of \$0.361 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 January 1, 2021 – March 1, 2021. The average wholesale prices are \$1.245 per gallon for gasoline, \$1.222 per gallon for diesel and \$0.520 per gallon for propane. With the PAT rate set at \$0.0065, this makes the PAT for the first quarter of 2021 \$0.0080925 per gallon for gasoline, \$0.007943 per gallon for diesel and \$0.00338 per gallon for propane.

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PENNSYLVANIA

Beginning January 1, 2021, the Oil Company Franchise Tax Rate for gasoline will be \$0.576 per gallon and the tax rate for diesel will be \$0.741 per gallon.

The tax rates for aviation gasoline and jet fuel will be decreased to \$0.055 per gallon for aviation gasoline and \$0.015 per gallon for jet fuel.

Tax rates for 2021 for alternative fuels are as follows:

Fuel Type	Tax Rate
Ethanol	\$0.384 per gallon
Methanol	\$0.289 per gallon
Liquefied Petroleum Gas (Propane)	\$0.425 per gallon
E85	\$0.413 per gallon
M85	\$0.332 per gallon
Liquefied Natural Gas (LNG)	\$0.648 per diesel gallon equivalent
Compressed Natural Gas (CNG)	\$0.576 per gasoline gallon equivalent
Hydrogen	\$0.576 per gasoline gallon equivalent

UTAH

Effective January 1, 2021 the tax rates for gasoline and diesel will increase to \$0.314 per gallon. The rate for CNG, LNG and hydrogen will increase to \$0.171 per GGE/DGE.

VERMONT

Vermont has set the Motor Fuel Transportation Infrastructure Assessment (MFTIA) for the first quarter 2021 at \$0.0396 per gallon and the Gasoline and Motor Fuel Tax Assessment (MFTA) for the first quarter at \$0.134 per gallon.

WEST VIRGINIA

Effective January 1, 2021 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)	\$0.2330 per gallon
Liquefied Natural Gas (LNG)	\$0.1500 per gallon
Liquefied Petroleum Gas (LPG)	\$0.1850 per gallon
Field Gas	Exempt

Dyed diesel, aviation gasoline, aviation jet fuel, #1 fuel oil, heating oil, dyed biodiesel and dyed kerosene are only subject to the variable rate which is \$0.1520 for 2020. Detailed information can be found at: <https://tax.wv.gov/Documents/AdministrativeNotices/2020/AdministrativeNotice.2020-23.pdf>

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