

June 24, 2021

**STATE TAX CHANGES – JULY 2021\***

**CALIFORNIA**

The prepaid sales tax rates effective July 1, 2021 are \$0.055 per gallon for gasoline, \$0.27 per gallon for diesel and \$0.075 per gallon for jet fuel. The excise tax rates for the same period are \$0.511 per gallon for gasoline, \$0.389 per gallon for diesel and \$0.02 per gallon for jet fuel.

**CONNECTICUT**

Effective July 1, 2021, Connecticut's tax on diesel will be decreased to \$0.401 per gallon. <https://portal.ct.gov/-/media/DRS/Publications/pubsan/2021/AN-2021-2.pdf>

**GEORGIA**

The average retail prices for the prepaid local tax for the period July 1, 2021 through December 31, 2021

Fuel Type	Average Retail Price
Gasoline	\$2.425 per gallon
Diesel	\$2.580 per gallon
Aviation Gasoline	\$3 per gallon
LPG	\$1.954 per gallon
Special Fuel (including CNG)	\$2.333 per gallon

**ILLINOIS**

\* This list contains key State updates taking effect in July 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 Illinois motor fuel tax rates for July 1, 2021 through June 30, 2022 have been set as follows:

Fuel Type	Tax Rate
Gasoline	\$0.392 per gallon
Diesel	\$0.467 per gallon
LPG	\$0.467 per DGE
LNG	\$0.467 per DGE
CNG	\$0.392 per GGE

Illinois has set its prepaid sales tax on motor fuel at \$0.15 per gallon for gasoline, gasohol and other motor fuels such as diesel and at \$0.15 per gallons for biodiesel (blends between 1% and 10%). These rates are for the period July 1, 2021 – December 31, 2021.

#### INDIANA

Effective July 1, 2021 the excise tax on gasoline will increase to \$0.31 per gallon and the excise tax on special fuel will increase to \$0.53 per gallon.

The Gasoline Use Tax Rate for the month of July 2021 has been set at \$0.168 per gallon. This rate is adjusted monthly.

#### IOWA

Effective July 1, 2021 the tax rate for undyed diesel (B11 or higher) will increase from \$0.301 per gallon to \$0.304 per gallon. All other fuel tax rates will remain unchanged.

#### MARYLAND

Maryland has announced that its fuel tax rates for the period July 1, 2021 – June 30, 2022 will be as follows (the rate below is the combined motor fuel and sales and use tax equivalent rates):

Fuel Type	Tax Rate
Gasoline	\$0.3610 per gallon
Diesel	\$0.3685 per gallon
Aviation Fuel	\$0.07 per gallon

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The full list of tax rates can be found at:

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

### MASSACHUSETTS

Massachusetts has set its tax rates for the period July 1, 2021 – September 30, 2021 as follows:

Fuel Type	Tax Rate
Gasoline	\$0.24 per gallon
Diesel	\$0.24 per gallon
Aviation Gasoline	\$0.252 per gallon
LPG and Propane	\$0.255 per gallon
Jet Fuel	\$0.079 per gallon

### MICHIGAN

Michigan has set its prepaid sales tax on fuel for the month of July 2021 at \$0.15 per gallon for gasoline and \$0.162 per gallon for diesel. The rate is adjusted monthly.

### MONTANA

Effective July 1, 2021, Montana's fuel tax on gasoline will increase to \$0.325 per gallon and the fuel tax on special fuel will also increase to \$0.2955 per gallon. These rates are adjusted annually through 2023.

### NEBRASKA

Effective July 1, 2021 Nebraska's motor fuel tax will decrease from \$0.287 per gallon to \$0.277 per gallon.

### NEVADA

The Washoe County Producer Price Index gross tax rate for FY 2022 for gasoline will be \$0.3625770 and the gross tax rate for diesel will be \$0.3446079. 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 2022 for gasoline will be \$0.1571998 and the gross tax rate for diesel will be \$0.1570342.

### NEW JERSEY

New Jersey's petroleum products gross receipts tax rates for the period July 1, 2021 – September 30, 2021 have been set at \$0.402 per gallon for gasoline and LPG, \$0.442 per gallon for diesel, \$0.124 per gallon

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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 July 1, 2021 – September 30, 2021. The average wholesale prices are \$1.634 per gallon for gasoline, \$1.768 per gallon for diesel and \$0.980 per gallon for propane. With the PAT rate set at \$0.0065, this makes the PAT for the third quarter of 2021 \$0.010621 per gallon for gasoline, \$0.011492 per gallon for diesel and \$0.00637 per gallon for propane.

## SOUTH CAROLINA

Effective July 1, 2021 South Carolina’s fuel tax will increase to \$0.26 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 \$0.0478 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, 2021 – June 30, 2022 and will be as follows below. The rate will be indexed from July 1, 2022 onward:

Fuel Type	Tax Rate
Gasoline	\$0.262 per gallon
Diesel	\$0.27 per gallon
Blended Fuels (Gasoline)	\$0.262 per gallon
Blended Fuels (Diesel)	\$0.27 per gallon
Aviation Fuel	\$0.05 per gallon (reduced to \$0.005 per gallon after the first 100,000 gallons)
Alternative Fuel	\$0.262 gasoline gallon equivalent

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The Storage Tank Fee will be reduced to \$0.002 per gallon effective July 1, 2021.

The motor vehicle fuel sales tax rate for the period July 1, 2021 – June 30, 2022 is \$0.077 per gallon for gasoline and alternative fuels and \$0.078 per gallon for diesel.

## WASHINGTON

Effective July 1, 2021, the Hazardous Substance rate will be set at \$1.14 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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