

STATE TAX UPDATES*

ALABAMA

Effective October 1, 2021 the tax on gasoline will increase to \$0.28 per gallon and the tax on undyed diesel will increase to \$0.29 per gallon. 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 January 1, 2022 for the October 2021 increase.

The Wholesale Oil License Fee for October 1, 2020 through September 30, 2021 is due on October 14, 2021. All reports must be filed online and liability in excess of \$750 must be paid electronically.

ARKANSAS

Effective October 1, 2021, the wholesale sales tax on fuel for the period from October 1, 2021 through September 30, 2022 will remain \$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.

CALIFORNIA

Effective October 1, 2021, the Oil Spill Prevention and Administration Fee will increase from \$0.065 per barrel to \$0.085 per barrel. Effective July 1, 2023, the rate will be adjusted for inflation. Effective January 1, 2022, the fee will also be expanded to include renewable fuels (it is currently only imposed on crude oil and petroleum products received at a marine terminal or refinery). Full details can be found at: <https://www.cdtfa.ca.gov/formspubs/L820.pdf>

INDIANA

Indiana has set the gasoline use tax rate for the period October 1 – October 31, 2021 at \$0.173 per gallon. The rate is adjusted monthly.

MASSACHUSETTS

Massachusetts has announced tax rates for 4Q 2021.

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

Fuel Type	Tax Rate
Gasoline	\$0.24 per gallon
Diesel	\$0.24 per gallon
Aviation Gasoline	\$0.281 per gallon
LPG and Propane	\$0.202 per gallon
Jet Fuel	\$0.89 per gallon

MICHIGAN

Effective October 1, 2021 Michigan's prepaid sales tax on gasoline will be \$0.168 per gallon and the prepaid sales tax on diesel will be \$0.171 per gallon. These rates are adjusted monthly and typically announced at the beginning of the prior month.

MISSOURI

The Missouri legislature has passed legislation imposing an additional tax on motor fuel. Effective October 1, 2021 an additional \$0.025 per gallon tax will be imposed on all motor fuel used or consumed in Missouri. The rate will be increased annually from July 1, 2022.

The legislation includes an exemption from the tax for motor fuel "used for purposes of propelling motor vehicles on highways." The exemption is claimed by way of refund applied for on a fiscal year basis and is only available with respect to fuel placed into the fuel tank of a motor vehicle. The refund is paid to the person who paid the tax. An exemption and refund is claimed by filing a statement containing a written verification of the total tax paid for each vehicle for which the exemption and refund is claimed. The written statement must be filed between July 1 and September 30 following the fiscal year to which is relates and must include the following information: (1) VIN number of the vehicle into the which the motor fuel was delivered; (2) date of sale; (3) name and address of purchaser; (4) name and address of seller; (5) number of gallons purchased; and (6) numbers of gallons purchased and charged Missouri fuel tax as a separate line item.

NEW JERSEY

New Jersey's petroleum products gross receipts tax rates for the period October 1, 2021 – December 31, 2021 have been set at \$0.319 per gallon for gasoline and LPG, \$0.359 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

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October 1, 2021 – December 31, 2021. The average wholesale prices are \$2.029 per gallon for gasoline, \$2.055 per gallon for diesel and \$0.875 per gallon for propane. With the PAT rate set at \$0.0065, this makes the PAT for the fourth quarter of 2021 \$0.0131885 per gallon for gasoline, \$0.0133575 per gallon for diesel and \$0.0056875 per gallon for propane.

VERMONT

Vermont's fuel tax rates for the period October 1 – December 31 2021 are \$0.0514 per gallon for the MFTIA and \$0.134 per gallon for the MFTA.

WISCONSIN

Effective October 1, 2021, the administrative allowance that suppliers may deduct when remitting fuel tax on gasoline to the Department of Revenue is increased to 0.0135. The increased allowance rate applies to transactions reported on the October 2021 tax return.



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