# Explanatory Notes

The Explanatory Notes contain a description of the survey forms, sampling frames, sample design, sampling variability, imputation and estimation, and other technical information concerning the surveys. You may obtain a complete set of the Explanatory Notes for the *Petroleum Marketing Monthly* through the following sources:

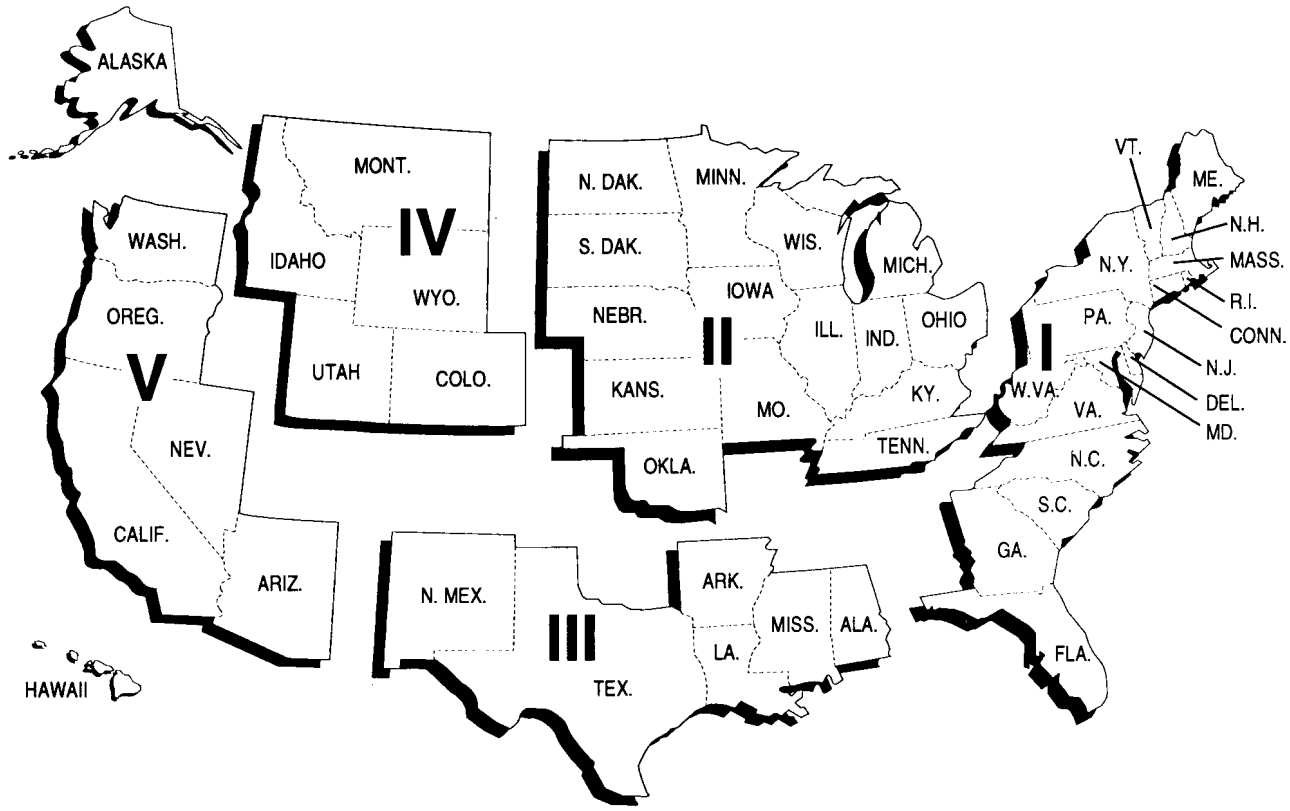
1) the EIA website address **http://www.eia.doe.gov**.

Once you are in the EIA Website, click on "Petroleum" and then scroll down and click on *Petroleum Marketing Monthly*. When you are in the *Petroleum Marketing Monthly* directory, scroll down to the "previous" and click on "historical," then click on "January" and scroll down to Explanatory Notes PDF file at the end. Click on "Explanatory Notes" or go directly to the Explanatory Notes at **http://www.eia.doe.gov/oil_gas/petroleum/pet_frame.html** and click on "Explanatory Notes."

2) the January issue of the *Petroleum Marketing Monthly*.

3) the National Energy Information Center on (202) 586-8800 or infoctr@eia.doe.gov.

**Petroleum Administration for Defense (PAD) Districts**



## Table EN1. Federal and State Motor Fuel Taxes[1]
(Cents per Gallon)

| | Motor Gasoline | Diesel Fuel | Gasohol | | Motor Gasoline | Diesel Fuel | Gasohol |
|---|---|---|---|---|---|---|---|
| Federal[2] | 18.40 | 24.40 | 13.00 | Mississippi[4] | 18.40 | 18.40 | 18.40 |
| Average State Tax | 19.66 | 18.92 | 19.53 | Missouri[4] | 17.00 | 17.00 | 17.00 |
| | | | | Montana[4] | 27.75 | 28.50 | 27.75 |
| Alabama[4] | 18.00 | 19.00 | 18.00 | Nebraska | 22.80 | 22.80 | 22.80 |
| Alaska | 8.00 | 8.00 | 8.00 | Nevada[4] | 23.75 | 27.75 | 23.75 |
| Arizona | 18.00 | 18.00 | 18.00 | New Hampshire | 19.60 | 19.60 | 19.60 |
| Arkansas | 18.60 | 18.60 | 18.60 | New Jersey[3] | 10.50 | 13.50 | 10.50 |
| California[3,4] | 18.00 | 18.00 | 18.00 | New Mexico | 18.50 | 19.50 | 18.50 |
| Colorado | 22.00 | 20.50 | 22.00 | New York[3,4] | 22.05 | 21.30 | 22.05 |
| Connecticut[3] | 36.00 | 18.00 | 35.00 | North Carolina | 21.20 | 21.20 | 21.20 |
| Delaware | 23.00 | 22.00 | 23.00 | North Dakota | 20.00 | 20.00 | 20.00 |
| District of Columbia | 20.00 | 20.00 | 20.00 | Ohio | 22.00 | 22.00 | 22.00 |
| Florida[4] | 13.10 | 13.10 | 13.10 | Oklahoma | 17.00 | 14.00 | 17.00 |
| Georgia[3,4] | 7.50 | 7.50 | 7.50 | Oregon[4] | 24.00 | 24.00 | 24.00 |
| Hawaii[3,4] | 16.00 | 16.00 | 16.00 | Pennsylvania | 25.90 | 30.80 | 25.90 |
| Idaho | 25.00 | 25.00 | 22.50 | Rhode Island | 29.00 | 29.00 | 29.00 |
| Illinois[3,4] | 19.00 | 21.50 | 19.00 | South Carolina[4] | 16.00 | 16.00 | 16.00 |
| Indiana[3] | 15.00 | 16.00 | 15.00 | South Dakota | 21.00 | 21.00 | 19.00 |
| Iowa[3] | 20.00 | 22.50 | 19.00 | Tennessee | 20.00 | 17.00 | 20.00 |
| Kansas | 18.00 | 20.00 | 18.00 | Texas | 20.00 | 20.00 | 20.00 |
| Kentucky | 16.40 | 13.40 | 16.40 | Utah | 24.50 | 24.50 | 24.50 |
| Louisiana | 20.00 | 20.00 | 20.00 | Vermont | 19.00 | 16.00 | 19.00 |
| Maine | 19.00 | 20.00 | 19.00 | Virginia[3] | 17.5 | 16.00 | 17.5 |
| Maryland | 23.50 | 24.25 | 23.50 | Washington[4] | 23.00 | 23.00 | 23.00 |
| Massachusetts | 21.00 | 21.00 | 21.00 | West Virginia[3] | 20.50 | 20.50 | 20.50 |
| Michigan[3] | 19.00 | 19.00 | 19.00 | Wisconsin | 25.40 | 25.40 | 25.40 |
| Minnesota[3] | 20.00 | 20.00 | 15.00 | Wyoming | 9.00 | 9.00 | 9.00 |

[2] The Federal tax on motor gasoline and diesel fuel increased to 18.4 and 24.4 cents, respectively, on October 1, 1997.

[3] Additional State taxes are levied as follows: California: 7.25 percent sales tax; Connecticut: 5 percent gross earnings tax; Georgia: 4 percent sales tax; Hawaii: 4 percent gross income tax; Illinois: 6.25 percent sales tax; Indiana: 5 percent sales tax; Iowa: 1 percent environmental protection tax; Michigan: 6 percent sales tax; New Jersey: gross receipts tax of 4 cents per gallon for on-highway use fuels; New York: 4 percent sales tax; Virginia: 2 percent sales tax in areas where mass transit systems exist; West Virginia: Consumer and sales tax of 4.85 cents per gallon.

[4] Local option taxes (LOTS) are allowed. In Florida, the State assesses a State Comprehensive Enhanced Transportation System (SCETS) tax on gasoline which is two-thirds of each county's rate. In addition, the State collects a "ninth cent tax" and a second local tax. These taxes add an average of 11.8 cents to the gasoline State tax. For diesel fuel, add 12.0 cents to the State tax. In Hawaii, LOTS are as follows: Honolulu: 16.5 cents per gallon; Maui: 13.0 cents per gallon; Hawaii: 8.8 cents per gallon; Kauai: 10.0 cents per gallon.