

STATE TAX CHANGES – JULY 2015*

CALIFORNIA

Effective July 1, 2015, California’s tax on diesel will be increased to \$0.13 per gallon. The tax on gasoline is reduced to \$0.30 per gallon. There are no changes to the aviation fuel tax which remains at \$0.02 per gallon or to the aviation gasoline tax which remains at \$0.18 per gallon.

The prepaid sales tax rates as set on April 1, 2015 are \$0.05 per gallon for gasoline, \$0.225 per gallon for diesel and \$0.115 per gallon for jet fuel.

CONNECTICUT

Effective July 1, 2015, Connecticut’s tax on diesel will be reduced by \$0.042 per gallon to \$0.503 per gallon. The applicable reporting forms for diesel fuel will be updated to reflect this change.

GEORGIA

Effective July 1, 2015 gasoline and diesel will exempt from the prepaid state sales tax on fuel. Instead, gasoline will be taxed at a flat rate of \$0.26 per gallon and diesel will be taxed at a flat rate of \$0.29 per gallon. LPGs, CNG and special fuels will be taxed at the diesel rate. Aviation gasoline will taxed at \$0.01 per gallon. This rate will be adjusted annually.

IDAHO

Legislation signed in late April changes Idaho’s fuel tax rates and adopts a gasoline gallon equivalent for compressed natural gas and a diesel gallon equivalent for liquefied natural gas. Effective July 1, 2015 the fuel tax rates will be:

Fuel Type	Tax Rate
Gasoline, ethanol, alcohol and gasohol blends	\$0.32 per gallon
Diesel, biodiesel and biodiesel blends	\$0.32 per gallon

* This list contains key State updates taking effect in July 2015. 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.

Propane	\$0.232 per gallon
Compressed Natural Gas	\$0.32 per gasoline gallon equivalent
Liquefied Natural Gas	\$0.349 per diesel gallon equivalent

IOWA

Iowa is changing its tax rates effective July 1, 2015 as follows:

Fuel Type	Tax Rate
Gasoline	\$0.308 per gallon
Alcohol & Ethanol Blended Gasoline (inc. E85)	\$0.293 per gallon
Diesel (inc. B1 – B10)	\$0.325 per gallon
B11 or Higher	\$0.295 per gallon
Aviation Fuel	\$0.05 per gallon
Aviation Gasoline	\$0.08 per gallon
Liquefied Petroleum Gas (LPG)	\$0.30 per gallon
Liquefied Natural Gas (LNG)	\$0.325 per gallon
Compressed Natural Gas (CNG)	\$0.31 per gallon

MARYLAND

Maryland has announced that its fuel tax rates for the period July 1, 2015 – June 30, 2016 will be as follows (the rate below is the combined motor fuel and sales and use tax equivalent rates):

Fuel Type	Tax Rate
Gasoline	\$0.3210 per gallon
Diesel	\$0.3285 per gallon
Aviation Fuel	\$0.07 per gallon

The full list of tax rates can be found at:

http://taxes.marylandtaxes.com/Business_Taxes/Business_Tax_Types/Motor_Fuel_Tax/Tax_Information/Motor_Fuel_Tax_Rates/MFT_RatesPerGallon_7-1-2015.pdf

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MASSACHUSETTS

Massachusetts has set its tax rates for the period July 1, 2015 – September 30, 2015 as follows:

Fuel Type	Tax Rate
Gasoline	\$0.24 per gallon
Diesel	\$0.24 per gallon
Aviation Gasoline	\$0.249 per gallon
LPG and Propane	\$0.24 per gallon
Jet Fuel	\$0.095 per gallon

NEBRASKA

Effective July 1, 2015 Nebraska's motor fuel tax will increase from \$0.256 per gallon to \$0.261 per gallon. Full details can be found at:

http://www.revenue.nebraska.gov/news_rel/jun_15/Motor_Fuels_Tax_Rate_6-12-2015.pdf

NEVADA

Effective July 1, 2015, Nevada will reduce the rate of tax on liquefied petroleum gas from \$0.22 per gallon to \$0.064 per gallon. For purposes of determining the tax, 36.3 cubic feet or 4.2 pounds of liquefied petroleum gas are deemed equal to 1 gallon of special fuel.

OHIO

Effective July 1, 2015, Ohio's Petroleum Activity Tax ("PAT") will be reported and paid based on "calculated gross receipts" rather than actual gross receipts. This change will require taxpayers to determine their gross receipts based on the number of gallons of gasoline and non-gasoline sold multiplied by the average wholesale prices as posted by the Ohio Tax Commissioner. The average wholesale price of gasoline will be posted by the Tax Commissioner 15 days prior to the start of the calendar quarter to which the prices apply. Full details of these changes can be found at: http://www.tax.ohio.gov/PetroleumActivityTax/Information_releases/PAT/pat201501.aspx

RHODE ISLAND

Effective July 1, 2015 Rhode Island's motor fuel tax will increase to \$0.33 per gallon. Under Rhode Island's motor fuel tax statutes, every two years the fuel tax must be adjusted for inflation based on the consumer price index. The 2015 change reflects a 3.125% increase.

VIRGINIA

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Virginia has announced that its tax rates will be unchanged for the period July 1, 2015 – December 31, 2015 and will be as follows:

Fuel Type	Tax Rate
Gasoline	\$0.162 per gallon
Diesel	\$0.202 per gallon
Blended Fuels (Gasoline)	\$0.162 per gallon
Blended Fuels (Diesel)	\$0.202 per gallon
Aviation Fuel	\$0.05 per gallon (reduced to \$0.005 per gallon after the first 100,000 gallons)
Alternative Fuel	\$0.162 gasoline gallon equivalent

WASHINGTON

Effective July 1, 2015 the Petroleum Products Tax will be reinstated. The tax has been suspended since April 2010. The rate of tax will be 0.3% *ad valorem* (\$0.003) of the wholesale value of petroleum products at the time of the first non-bulk possession of petroleum products in Washington. If the first non-bulk possession is a sale at the rack to an exporter for direct delivery outside Washington, the tax is not imposed.

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