

**STATE TAX UPDATES – APRIL 2019\***

**INDIANA**

Indiana has set the gasoline use tax rate for the period April 1 – April 30, 2019 at \$0.128 per gallon. The rate is adjusted monthly.

**MASSACHUSETTS**

Massachusetts has announced tax rates for 2Q 2019. There are changes to the rates for Liquefied Petroleum Gases, Aviation Gasoline and Jet Fuel.

Fuel Type	Tax Rate
Gasoline	\$0.24 per gallon
Diesel	\$0.24 per gallon
Aviation Gasoline	\$0.273 per gallon
LPG and Propane	\$0.157 per gallon
Jet Fuel	\$0.109 per gallon

**MICHIGAN**

Effective April 1, 2019 Michigan’s prepaid sales tax on gasoline will be \$0.117 per gallon and the prepaid sales tax on diesel will be \$0.152 per gallon. These rates are adjusted monthly and typically announced at the beginning of the prior month.

**NEW JERSEY**

New Jersey has set the petroleum products gross receipts tax for the second quarter of 2019 at \$0.309 per gallon for gasoline and LPG, \$0.35 per gallon for diesel, \$0.124 per gallon for fuel oil, \$0.04 per gallon for aviation fuel and 7% of gross receipts for all other products.

\* This list contains key State updates taking effect in April 2019. 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.

## 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 April 1, 2019 – June 30, 2019. The average wholesale prices are \$1.622 per gallon for gasoline, \$2.064 per gallon for diesel and \$0.858 per gallon for propane. With the PAT rate set at \$0.0065, this makes the PAT for the second quarter of 2019 \$0.010543 per gallon for gasoline, \$0.013416 per gallon for diesel and \$0.005577 per gallon for propane.



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