

STATE AND PROVINCIAL TAX CHANGES FOR 2015 SUPPLEMENT

ILLINOIS

Illinois has set its prepaid sales tax on motor fuel at \$0.19 per gallon for gasoline and other motor fuels such as diesel and at \$0.15 per gallons for gasohol and biodiesel (blends between 1% and 10%). These rates are for the period January 1, 2015 – June 30, 2015.

MARYLAND

Maryland has set its sale tax equivalent rates at \$0.06 per gallon bringing the total motor fuel and sales tax equivalent combined rates for the period January 1, 2015 – June 30, 2015 to \$0.303 for gasoline and LPGs, and to \$0.3105 for diesel and special fuels.

NEBRASKA

Nebraska has set its fuel tax rates for the period January 1, 2015 – June 30, 2015 at \$0.256 per gallon for gasoline, diesel, gasohol, ethanol and compressed fuels; \$0.05 per gallon for aviation gasoline and \$0.03 per gallon for jet fuel.

Nebraska's Petroleum Release Remedial Action Fee is set at \$0.009 per gallon for gasoline, aviation gasoline, gasohol and ethanol and at \$0.003 per gallon for diesel, jet fuel and other petroleum products. Compressed fuels are not subject to this fee.

*This list contains key State updates taking effect in 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.