

**STATE TAX UPDATES\***

**INDIANA**

Indiana has set the gasoline use tax rate for the period October 1 – October 31, 2018 at \$0.158 per gallon. The rate is adjusted monthly.

**MASSACHUSETTS**

Massachusetts has announced tax rates for 4Q 2018. 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	\$0.295 per gallon
LPG and Propane	\$0.249 per gallon
Jet Fuel	\$0.110 per gallon

**MICHIGAN**

Effective October 1, 2018 Michigan's prepaid sales tax on gasoline will be \$0.151 per gallon and the prepaid sales tax on diesel will be \$0.168 per gallon. These rates are adjusted monthly and typically announced at the beginning of the prior month.

**NEW JERSEY**

New Jersey's petroleum products gross receipts tax rates for the period October 1, 2018 – December 31, 2018 have been set at \$0.309 per gallon for gasoline and LPG, \$0.35 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: [http://www.state.nj.us/treasury/taxation/pdf/other\\_forms/petroleum/Petroleumgrosstax.pdf](http://www.state.nj.us/treasury/taxation/pdf/other_forms/petroleum/Petroleumgrosstax.pdf)

\* This list contains key State updates taking effect in October 2018. 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 October 1, 2018 – December 31, 2018. The average wholesale prices are \$1.998 per gallon for gasoline, \$2.158 per gallon for diesel and \$0.822 per gallon for propane. With the PAT rate set at \$0.0065, this makes the PAT for the fourth quarter of 2018 \$0.012987 per gallon for gasoline, \$0.014027 per gallon for diesel and \$0.005343 per gallon for propane.



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