

TAX CHANGES FOR 2019*

DELAWARE

Effective January 1, 2019, the Delaware Hazardous Substance Tax will be subject to annual adjustment based upon the amount of money in the fund during the lookback period (defined as the twelve month period between July 1 and June 30 immediately preceding the taxable year determined by reference to the look back period). The rate for 2019 is 1.5244%.

FLORIDA

Effective January 1, 2018, the Florida statewide tax rates on motor fuel (gasoline) will increase to \$0.181 per gallon and the statewide tax rates on undyed diesel will increase to \$0.191 per gallon (inclusive of the 9th cent). The state tax rate on aviation fuel will remain at \$0.069 per gallon until July 2019 when it will decrease to \$0.0427 per gallon. In addition, the minimum local option fuel tax on each gallon of motor fuel sold to licensed wholesalers is unchanged at \$0.06 per gallon, while the \$0.00125 per-gallon inspection fee is also unchanged. The total statewide fuel tax for 2019 (exclusive of local option taxes above the minimum) will be \$0.32025 per gallon for gasoline and \$ 0.329 per gallon for diesel.

With respect to county motor fuel tax rates, the gasoline rate differs by county and can be found on the attached chart. Terminal suppliers must collect a minimum local option fuel tax in the amount of \$0.06 per gallon and an inspection fee of \$0.00125 per gallon on each gallon of motor fuel sold to licensed wholesalers. Wholesalers must remit to the Florida Department of Revenue the county tax rate above the minimum \$0.138 per gallon local option fuel tax on motor fuel sold to retail dealers or end-users.

The pollutants tax is unchanged at \$0.87 per barrel for petroleum products and \$0.02 per barrel for ammonia.

Full details of the rate changes can be found at: http://floridarevenue.com/taxes/Documents/18b05-03_chart.pdf

GEORGIA

Georgia's fuel tax rates effective January 2019 are as follows:
https://dor.georgia.gov/sites/dor.georgia.gov/files/related_files/document/LATP/Policy%20Bulletin/Bulletin%20-%20State%20Excise%20Tax%20Rate%20-%20Effective%20January%202019.pdf

Fuel Type	Tax Rate
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*This list contains key State updates taking effect in 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.

Gasoline	\$0.275 per gallon
Diesel	\$0.308 per gallon
Aviation Gasoline	\$0.010 per gallon
LPG	\$0.275 per gallon
Special Fuel	\$0.275 per gallon

The prepaid local tax average retail sales prices to be collected by motor fuel distributors selling motor fuel to unlicensed entities has been set at the following rates for the period January 1, 2019 – June 30, 2019

https://dor.georgia.gov/sites/dor.georgia.gov/files/related_files/document/LATP/Policy%20Bulletin/Bulletin%20-%20Prepaid%20Local%20Tax%20-%20Jan%202019.pdf

Fuel Type	Average Retail Sales Price
Gasoline	\$2.448 per gallon
Diesel	\$2.917 per gallon
Aviation Gasoline	\$3.000 per gallon
LPG	\$1.954 per gallon
Special and Compressed Petroleum Gas	\$2.373 per gallon

ILLINOIS

Illinois has set its prepaid sales tax on motor fuel at \$0.16 per gallon for gasoline, gasohol and other motor fuels such as diesel and at \$0.12 per gallon for biodiesel blends between 1% and 10%. These rates are for the period January 1, 2019 – June 30, 2019.

INDIANA

The gasoline use tax for the period January 1, 2019 – January 31, 2019 has been set at \$0.120 per gallon. The rate changes monthly.

MASSACHUSETTS

Massachusetts has set its tax rates for the period January 1, 2019 – March 31, 2019 as follows:

Fuel Type	Tax Rate
Gasoline	\$0.24 per gallon
Diesel	\$0.24 per gallon
Aviation Gasoline	\$0.293 per gallon
LPG and Propane	\$0.126 per gallon
Jet Fuel	\$0.112 per gallon

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MICHIGAN

For January 2018, the prepaid sales tax on gasoline will be \$0.129 per gallon and on diesel will be \$0.173 per gallon. These rates are updated monthly.

MISSOURI

Effective January 1, 2019, Missouri's Underground Storage Fee (Transport Load Fee) will increase from \$20 per 8,000 gallons to \$28 per 8,000 gallons.

NEBRASKA

Nebraska has set its fuel tax rates for the period January 1, 2019 – June 30, 2019 at \$0.296 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.

NEW JERSEY

New Jersey's petroleum products gross receipts tax rates for the period January 1, 2019 – March 31, 2019 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

NEW YORK

New York has published its petroleum business tax rates for 2018. Beginning January 1, tax rates will increase to \$0.177 per gallon for gasoline and to \$0.1595 per gallon for diesel. The tax rate for jet fuel is also increasing to \$0.071 per gallon. The full schedule of tax rates are in Publication 908 which can be found at: https://www.tax.ny.gov/pdf/publications/multi/pub908_119.pdf

The tax rates for 2018 for commercial vessels can be found at:

https://www.tax.ny.gov/pdf/publications/multi/pub908cv_119.pdf

NORTH CAROLINA

Effective January 1, 2019 North Carolina's motor fuel tax will increase from \$0.351 per gallon to \$0.362 per gallon.

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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 January 1, 2019 – March 1, 2019. The average wholesale prices are \$2.047 per gallon for gasoline, \$2.221 per gallon for diesel and \$0.904 per gallon for propane. With the PAT rate set at \$0.0065, this makes the PAT for the first quarter of 2019 \$0.0133055 per gallon for gasoline, \$0.0144365 per gallon for diesel and \$0.005876 per gallon for propane.

PENNSYLVANIA

Beginning January 1, 2019, the Oil Company Franchise Tax Rate for gasoline will be \$0.576 per gallon and the tax rate for diesel will be \$0.741 per gallon. These are unchanged from 2018.

The tax rates for aviation gasoline and jet fuel will be increased to \$0.06 per gallon for aviation gasoline and \$0.02 per gallon for jet fuel.

Tax rates for 2019 for alternative fuels are as follows:

Fuel Type	Tax Rate
Ethanol	\$0.384 per gallon
Methanol	\$0.289 per gallon
Liquefied Petroleum Gas (Propane)	\$0.425 per gallon
E85	\$0.413 per gallon
M85	\$0.332 per gallon
Liquefied Natural Gas (LNG)	\$0.648 per diesel gallon equivalent
Compressed Natural Gas (CNG)	\$0.576 per gasoline gallon equivalent
Hydrogen	\$0.576 per gasoline gallon equivalent

UTAH

Effective January 1, 2019 the tax rates for gasoline and diesel will increase to \$0.30 per gallon.

VERMONT

Vermont's motor fuel transportation infrastructure assessment (MFTIA) rates for January 1 – March 31, 2019 have been increased to \$0.0469 per gallon. The motor fuel tax assessment (MFTA) is set at \$0.134, the same as the previous quarter.

VIRGINIA

Virginia's motor fuel tax rates for the period January 1, 2019 – June 30, 2019 will be unchanged from the previous six month period:

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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 per GGE (Gasoline Gallon Equivalent)

The wholesale motor vehicle fuel sales tax rate is \$0.076 per gallon for gasoline and alternative fuels and \$0.077 per gallon for diesel.

WEST VIRGINIA

Effective January 1, 2019 West Virginia's combined fuel tax rates (flat rate plus variable rate) are as follows:

Fuel Type	Tax Rate
Gasoline (including ethanol and blends)	\$0.3570 per gallon
Diesel (including biodiesel)	\$0.3570 per gallon
Compressed Natural Gas (CNG)	\$1.867 per 1000 cubic feet
Liquefied Natural Gas (LNG)	\$0.1520 per gallon
Liquefied Petroleum Gas (LPG)	\$0.206 per gallon
Field Gas	Exempt

Dyed diesel, aviation gasoline, aviation jet fuel, #1 fuel oil, heating oil, dyed biodiesel and dyed kerosene are only subject to the variable rate which is \$0.1520 for 2019.

Effective January 1, 2019 the gasoline gallon equivalent rates for the variable rate component of the fuel tax on alternative fuels is as follows (these gasoline gallon equivalents are multiplied by the wholesale variable component rate – 5% of the average wholesale price of each fuel - and combined with the flat \$0.205 per gallon rate to get the total tax) – with the exception of Field Gas, these are unchanged from 2018:

Fuel Type	Gasoline Gallon Equivalent
Compressed Natural Gas (CNG)	126.67 cubic feet / 5.66 pounds
Liquefied Natural Gas (LNG)	1.554 gallons
Liquefied Petroleum Gas (LPG)	1.367 gallons
Field Gas	Exempt

Detailed information can be found in Administrative Notice 2018-23 (<https://tax.wv.gov/Documents/AdministrativeNotices/2018/AdministrativeNotice.2018-23.pdf>)

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