

Gasoline* Taxes in the Southeast (Cents per Gallon)

Taxes per Gallon (cents)						
	Base Excise Tax (Gas)	Additional Sales Taxes/ Fees	Total State Tax	Volume Barrels/Yr ¹ (1,000's)	Percent	Gas Tax Wtd. Avg.
Florida ⁴	4	30.5	34.5	208,744	23.59%	8.14
W. Virginia ¹²	20.5	11.7	32.2	<u>20,217</u>	<u>2.28%</u>	0.74
N. Carolina ⁹	29.9	0.25	30.15	107,871	12.19%	3.68
Kentucky ⁶	21.1	1.4	22.5	54,131	6.12%	1.38
Arkansas ³	21.5	0.3	21.8	34,962	3.95%	0.86
Tennessee ¹⁰	20	1.4	21.4	76,076	8.60%	1.84
Alabama ²	16	4.9	20.9	64,300	7.27%	1.52
Georgia ⁵	7.5	13.4	20.9	121,069	13.68%	2.86
Louisiana ⁷	20	0	20	57,866	6.54%	1.31
Virginia ¹¹	17.5	1.9	19.4	99,021	11.19%	2.17
Mississippi ⁸	18	0.4	18.4	40,534	4.58%	0.84
S. Carolina	16	0.75	16.75	61,328		
Southeastern Average (excluding SC) - Weighted based on volume				884,791	100.00%	25.33

* Gasoline only, excluding Diesel and LPG.

Sources: State agencies, Energy Information Administration, Federal Highway Administration and the American Petroleum Institute.

NOTES:

1 The average Southeastern gas tax is weighted based on each state's reported energy consumption for 2007. Specifically, consumption of "motor gasoline" (all sectors) measured in thousand barrels (petroleum). Data from Energy Information Administration.

2 ALABAMA: 16 cpg base tax plus 3 cpg enviro fees. Estimate also includes

county/city levied cpg taxes estimated by API to be 2 cpg.

3 ARKANSAS: 21.5 cpg base tax plus 0.2 cpg enviro fee.

4 FLORIDA: Base excise tax of 4 cpg plus a wtd avg. 30.5 cpg of local option and other fees. gas gallons

Florida Dept. of Revenue and API.

5 GEORGIA: Base tax of 7.5 cpg plus an estimated 13.4 cpg of state and local sales taxes. Estimated based on

"prepaid state tax rates" published by the GA DOR 7/1/09. LOST range from 1-3% weighted on co. population

6 KENTUCKY: Excise tax includes 5 cpg hwy user fee and 10 cpg indexed variable tax based on wholesale price plus 1.4 cpg enviro fee.

7 LOUISIANA: Base tax of 20 cpg with no add ons.

8 MISSISSIPPI: Base tax of 18 cpg with 0.4 cpg enviro fee. Not included is a 3 cpg "seawall" tax levied in 3 MS counties.

9 N. CAROLINA: Base tax of 29.9 cpg (based on combo of 17.5 excise & wholesale prices adjusted periodically) plus 0.25 cpg enviro fee.

10 TENNESSEE: Base tax of 20 cpg plus 1.4 cpg of special taxes and enviro fees.

11 VIRGINIA: Base tax of 17.5 cpg plus 0.6 cpg enviro fees. Also includes a wtd. Avg. sales tax component of 1.3 cpg based on the

2% sales tax in the NVTD.

12 W. VIRGINIA: Base tax of 20.5 cpg plus a variable wholesale tax of 11.7 cpg adjusted periodically.