

Gallonge Fuel Taxes Based on Price of Fuel

State	Wholesale/ Retail	Frequency Of Rate Change	Prepay System
New York	Retail	quarterly	yes
Michigan	Pump price less state motor fuel tax	quarterly ¹	yes
Indiana	Total sales price less IN & fed excise tax	Bi-annual	yes
Georgia	X% of the average statewide retail price	Bi-annual ²	yes
California	Retail	Annual ³	yes
West Virginia	Wholesale	Annual	no ⁴
Illinois	Impossible to find any information!		
Florida	See note 5	Annual	No ⁶
North Carolina ⁷	Wholesale	Bi-annual	No ⁷
Kentucky ⁸	Wholesale	Quarterly	No

1. Rate changed every 3 months unless the department certifies that the change in the statewide average retail price of a gallon of self-serve unleaded regular gasoline has been less than 10% since the establishment of the rate of prepayment then in effect.
2. Prepaid tax rate is adjusted semiannually unless the statewide average motor fuel price deviates either up or down by more than 25% during the 6 month period.
3. Board of Equalization establishes the prepayment tax rate once per year unless price of fuels increases or decreases after the rates have been set for the year, resulting in prepayments that consistently exceed or are significantly lower than the fuel retailer's sales tax liability.
4. On or before the 25th day of each month, the taxpayer (distributors/importers) shall make and file a return for the preceding month showing the information as the tax commissioner requires.
5. Fuel sales tax is applied at the wholesale point of distribution against a legislated retail price per gallon. A "floor" tax rate that has been periodically readjusted by the legislature is currently indexed to the CPI (all items).
6. Per Rule 12B, gas distributors, wholesalers, importers, etc. must complete a Florida Fuel Tax Application and enroll in the e-Services program. Electronic payment of taxes is required by the 20th of each month.
7. Excise tax includes a flat 17.5¢ per gallon levy plus 7% of the average wholesale price of motor fuels. Wholesale tax is adjusted every 6 months and can't fall below 3.5¢ per gallon. Taxes are paid by wholesale distributors of motor fuel on purchases made from the major oil companies at the terminal rack. Taxes are due by the 22nd of each month for the previous month's activity.

8. Entire excise tax is 9% of average wholesale price, paid on a per gallon basis. The tax is adjusted quarterly, based on information provided by licensed gasoline dealers at the end of each calendar quarter on the wholesale selling prices for the previous month (so that 1st quarter would reflect average March prices?). Average wholesale price will not be set at less than \$1.786 per gallon, also the price adjustment won't increase more than 10% from the previous fiscal year. Wholesalers provide payment of taxes electronically on a monthly basis.