

ALABAMA FUEL TAX RATES AND FEES PER GALLON EFFECTIVE 2-1-2012

Dyed Diesel and Kerosene are subject to Alabama State and Local Sales Tax

Description of Tax Rate / Fee	General	Federal Government	Local Municipalities (Cities, Counties, & Schools)	Farm Use	Marine Use
Federal Excise Tax	0.24300	0.24300	N/A	0.24300	0.24300
Federal Environmental Recovery	0.00190	0.00190	0.00190	0.00190	0.00190
Federal LUST	0.00100	0.00100	0.00100	0.00100	0.00100
State Excise Tax	0.19000	N/A	N/A	0.19000	0.19000
Alabama Inspection Fee	N/A	N/A	0.02000	N/A	N/A
Alabama UST Fee	0.01250	0.01250	0.01250	0.01250	0.01250
Tennessee Export Fee	0.00050	0.00050	0.00050	0.00050	0.00050
AL County Diesel Tax ***rates vary by county***	*****	N/A	N/A	*****	*****
AL City Diesel Tax ***rates vary by city***	*****	N/A	N/A	*****	*****
Alabama Clear Diesel Total Fuel Tax ***Subject to County and City Diesel Tax ***	0.44890	0.25890	0.03590	0.44890	0.44890
Federal Excise Tax	N/A	N/A	N/A	N/A	N/A
Federal Environmental Recovery	0.00190	0.00190	0.00190	0.00190	0.00190
Federal LUST	0.00100	0.00100	0.00100	0.00100	0.00100
State Excise Tax	N/A	N/A	N/A	N/A	N/A
Alabama Inspection Fee	0.02000	N/A	0.02000	0.00025	0.00025
Alabama UST Fee	0.01250	0.01250	0.01250	0.01250	0.01250
Tennessee Export Fee	0.00050	0.00050	0.00050	0.00050	0.00050
Alabama Dyed Diesel Total Fuel Tax	0.03590	0.01590	0.03590	0.01615	0.01615
Federal Excise Tax	0.24300	0.24300	N/A	0.24300	0.24300
Federal Environmental Recovery	0.00190	0.00190	0.00190	0.00190	0.00190
Federal LUST	0.00100	0.00100	0.00100	0.00100	0.00100
State Excise Tax	N/A	N/A	N/A	N/A	N/A
Alabama Inspection Fee	0.01000	N/A	0.01000	0.01000	0.01000
Alabama UST Fee	0.01250	0.01250	0.01250	0.01250	0.01250
Tennessee Export Fee	0.00050	0.00050	0.00050	0.00050	0.00050
Alabama Kerosene Total Fuel Tax	0.26890	0.25890	0.02590	0.26890	0.26890

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Description of Tax Rate / Fee	General	Federal Government	Local Municipalities (Cities, Counties, & Schools)	Farm Use	Marine Use
Federal Excise Tax	0.18300	0.18300	N/A	0.18300	0.18300
Federal Environmental Recovery	0.00190	0.00190	0.00190	0.00190	0.00190
Federal LUST	0.00100	0.00100	0.00100	0.00100	0.00100
State Excise Tax	0.16000	N/A	N/A	0.16000	0.16000
Alabama Inspection Fee	0.02000	N/A	0.02000	0.02000	0.02000
Alabama UST Fee	0.01250	0.01250	0.01250	0.01250	0.01250
Tennessee Export Fee	0.00050	0.00050	0.00050	0.00050	0.00050
AL County Gas Tax ***rates vary by county***	*****	N/A	N/A	*****	*****
AL City Gas Tax ***rates vary by city***	*****	N/A	N/A	*****	*****
Alabama Gasoline Total Fuel Tax ***Subject to County and City Gas Tax***	0.37890	0.19890	0.03590	0.37890	0.37890
Federal Excise Tax	0.18300	0.18300	N/A	0.18300	0.18300
Federal Environmental Recovery 10% Ethanol Blend	0.00171	0.00171	0.00171	0.00171	0.00171
Federal LUST	0.00100	0.00100	0.00100	0.00100	0.00100
State Excise Tax	0.16000	N/A	N/A	0.16000	0.16000
Alabama Inspection Fee	0.02000	N/A	0.02000	0.02000	0.02000
Alabama UST Fee	0.01250	0.01250	0.01250	0.01250	0.01250
Tennessee Export Fee	0.00050	0.00050	0.00050	0.00050	0.00050
AL County Gas Tax ***rates vary by county***	*****	N/A	N/A	*****	*****
AL City Gas Tax ***rates vary by city***	*****	N/A	N/A	*****	*****
Alabama Gasoline w/ 10% Ethanol Total Fuel Tax ***Subject to County and City Gas Tax***	0.37871	0.19871	0.03571	0.37871	0.37871

ARKANSAS FUEL TAX RATES AND FEES PER GALLON EFFECTIVE 2-1-2012

Dyed Diesel and Kerosene are subject to Arkansas State and Local Sales Tax

Description of Tax Rate / Fee	General	Federal Government	Local Government (Cities, Counties, & Schools)
Federal Excise Tax	0.24300	0.24300	N/A
Federal Environmental Recovery	0.00190	0.00190	0.00190
Federal LUST	0.00100	0.00100	0.00100
State Excise Tax	0.22500	N/A	0.22500
Arkansas Environmental Fee	0.00300	0.00300	0.00300
Tennessee Export Fee	0.00050	0.00050	0.00050
Arkansas Clear Diesel Total Fuel Tax	0.47440	0.24940	0.23140
Federal Excise Tax	N/A	N/A	N/A
Federal Environmental Recovery	0.00190	0.00190	0.00190
Federal LUST	0.00100	0.00100	0.00100
State Excise Tax	0.06000	N/A	0.06000
Arkansas Environmental Fee	0.00300	0.00300	0.00300
Tennessee Export Fee	0.00050	0.00050	0.00050
Arkansas Dyed Diesel Total Fuel Tax	0.06640	0.00640	0.06640
Federal Excise Tax	0.18300	0.18300	N/A
Federal Environmental Recovery	0.00190	0.00190	0.00190
Federal LUST	0.00100	0.00100	0.00100
State Excise Tax	0.21500	N/A	0.21500
Arkansas Environmental Fee	0.00300	0.00300	0.00300
Tennessee Export Fee	0.00050	0.00050	0.00050
Arkansas Gasoline Total Fuel Tax	0.40440	0.18940	0.22140

GEORGIA FUEL TAX RATES AND FEES PER GALLON EFFECTIVE 2-1-2012

Description of Tax Rate / Fee	General	Federal Government	Local Government (Cities, Counties, & Schools)	Local Govt + Underground Storage Tank*	Underground Storage Tank*	Home Heating
Federal Excise Tax	0.24300	0.24300	N/A	N/A	0.24300	0.24300
Federal Environmental Recovery	0.00190	0.00190	0.00190	0.00190	0.00190	0.00190
Federal LUST	0.00100	0.00100	0.00100	0.00100	0.00100	0.00100
State Excise Tax	0.07500	0.07500	0.07500	0.07500	0.07500	N/A
Prepaid State Tax	0.14300	0.10700	0.10700	0.10700	0.14300	N/A
GA Environmental Assurance Fee	N/A	N/A	N/A	0.00500	0.00500	N/A
Tennessee Export Fee	0.00050	0.00050	0.00050	0.00050	0.00050	0.00050
Georgia Clear Diesel Total Fuel Tax	0.46440	0.42840	0.18540	0.19040	0.46940	0.24640
Federal Excise Tax	N/A	N/A	N/A	N/A	N/A	N/A
Federal Environmental Recovery	0.00190	0.00190	0.00190	0.00190	0.00190	0.00190
Federal LUST	0.00100	0.00100	0.00100	0.00100	0.00100	0.00100
State Excise Tax	N/A	N/A	N/A	N/A	N/A	N/A
Prepaid State Tax	N/A	N/A	N/A	N/A	N/A	N/A
GA Environmental Assurance Fee	N/A	N/A	N/A	0.00500	0.00500	N/A
Tennessee Export Fee	0.00050	0.00050	0.00050	0.00050	0.00050	0.00050
Georgia Dyed Diesel Total Fuel Tax	0.00340	0.00340	0.00340	0.00840	0.00840	0.00340
Federal Excise Tax	0.18300	0.18300	N/A	N/A	0.18300	0.18300
Federal Environmental Recovery	0.00190	0.00190	0.00190	0.00190	0.00190	0.00190
Federal LUST	0.00100	0.00100	0.00100	0.00100	0.00100	0.00100
State Excise Tax	0.07500	0.07500	0.07500	0.07500	0.07500	0.07500
Prepaid State Tax	0.12100	0.09100	0.09100	0.09100	0.12100	0.12100
GA Environmental Assurance Fee	N/A	N/A	N/A	0.00500	0.00500	N/A
Tennessee Export Fee	0.00050	0.00050	0.00050	0.00050	0.00050	0.00050
Georgia Gasoline Total Fuel Tax	0.38240	0.35240	0.16940	0.17440	0.38740	0.38240
Federal Excise Tax	0.18300	0.18300	N/A	N/A	0.18300	0.18300
Federal Environmental Recovery 10% Ethanol Blend	0.00171	0.00171	0.00171	0.00171	0.00171	0.00171
Federal LUST	0.00100	0.00100	0.00100	0.00100	0.00100	0.00100
State Excise Tax	0.07500	0.07500	0.07500	0.07500	0.07500	0.07500
Prepaid State Tax	0.12100	0.09100	0.09100	0.09100	0.12100	0.12100
GA Environmental Assurance Fee	N/A	N/A	N/A	0.00500	0.00500	N/A
Tennessee Export Fee	0.00050	0.00050	0.00050	0.00050	0.00050	0.00050
Georgia Gasoline w/ 10% Ethanol Total Fuel Tax	0.38221	0.35221	0.16921	0.17421	0.38721	0.38221
Federal Excise Tax	0.24300	N/A	N/A	N/A	0.24300	0.24300
Federal Environmental Recovery	0.00190	0.00190	0.00190	0.00190	0.00190	0.00190
Federal LUST	0.00100	0.00100	0.00100	0.00100	0.00100	0.00100
State Excise Tax	0.07500	0.07500	0.07500	0.07500	0.07500	N/A
Prepaid State Tax	0.14300	0.10700	0.10700	0.10700	0.14300	N/A
GA Environmental Assurance Fee	N/A	N/A	N/A	0.00500	0.00500	N/A
Tennessee Export Fee	0.00050	0.00050	0.00050	0.00050	0.00050	0.00050
Georgia Kerosene Total Fuel Tax	0.46440	0.18540	0.18540	0.19040	0.46940	0.24640

KENTUCKY FUEL TAX RATES AND FEES PER GALLON EFFECTIVE 2-1-2012

Kerosene is subject to Kentucky State Sales Tax

Description of Tax Rate / Fee	General	Federal Government	Local Government (Cities, Counties, & Schools)	Licensed Dealers
Federal Excise Tax	0.24300	0.24300	N/A	0.24300
Federal Environmental Recovery	0.00190	0.00190	0.00190	0.00190
Federal LUST	0.00100	0.00100	0.00100	0.00100
State Excise Tax	0.23400	N/A	0.23400	N/A
Kentucky UST Fee	0.01400	N/A	0.01400	N/A
Tennessee Export Fee	0.00050	0.00050	0.00050	0.00050
Kentucky Clear Diesel Total Fuel Tax	0.49440	0.24640	0.25140	0.24640
Federal Excise Tax	N/A	N/A	N/A	N/A
Federal Environmental Recovery	0.00190	0.00190	0.00190	0.00190
Federal LUST	0.00100	0.00100	0.00100	0.00100
State Excise Tax	0.23400	N/A	N/A	N/A
Kentucky UST Fee	0.01400	N/A	N/A	N/A
Tennessee Export Fee	0.00050	0.00050	0.00050	0.00050
Kentucky Dyed Diesel Total Fuel Tax	0.25140	0.00340	0.00340	0.00340
Federal Excise Tax	0.18300	0.18300	N/A	0.18300
Federal Environmental Recovery	0.00190	0.00190	0.00190	0.00190
Federal LUST	0.00100	0.00100	0.00100	0.00100
State Excise Tax	0.26400	N/A	0.26400	N/A
Kentucky UST Fee	0.01400	N/A	0.01400	N/A
Tennessee Export Fee	0.00050	0.00050	0.00050	0.00050
Kentucky Gasoline Total Fuel Tax	0.46440	0.18640	0.28140	0.18640
Federal Excise Tax	0.18300	0.18300	N/A	0.18300
Federal Environmental Recovery 10% Ethanol Blend	0.00171	0.00171	0.00171	0.00171
Federal LUST	0.00100	0.00100	0.00100	0.00100
State Excise Tax	0.26400	N/A	0.26400	N/A
Kentucky UST Fee	0.01400	N/A	0.01400	N/A
Tennessee Export Fee	0.00050	0.00050	0.00050	0.00050
Kentucky Gasoline w/ 10% Ethanol Total Fuel Tax	0.46421	0.18621	0.28121	0.18621
Federal Excise Tax	0.24300	0.24300	N/A	0.24300
Federal Environmental Recovery	0.00190	0.00190	0.00190	0.00190
Federal LUST	0.00100	0.00100	0.00100	0.00100
State Excise Tax	N/A	N/A	N/A	N/A
Kentucky UST Fee	N/A	N/A	N/A	N/A
Tennessee Export Fee	0.00050	0.00050	0.00050	0.00050
Kentucky Kerosene Total Fuel Tax	0.24640	0.24640	0.00340	0.24640

TENNESSEE FUEL TAX RATES AND FEES PER GALLON EFFECTIVE 2-1-2012

Dyed Diesel and Kerosene are subject to Tennessee State Sales Tax. Local Sales Tax does not apply

Description of Tax Rate / Fee	General	Federal Government	Local Government (Cities, Counties, & Schools)	Wholesaler	Retailer	Farm Use
Federal Excise Tax	0.24300	0.24300	N/A	0.24300	0.24300	0.24300
Federal Environmental Recovery	0.00190	0.00190	0.00190	0.00190	0.00190	0.00190
Federal LUST	0.00100	0.00100	0.00100	0.00100	0.00100	0.00100
State Excise Tax	0.17000	N/A	N/A	0.16738	0.16915	N/A
Tennessee Special Tax	0.01000	N/A	N/A	0.01000	0.01000	0.01000
Tennessee Environmental Assurance	0.00400	N/A	N/A	0.00400	0.00400	0.00400
Tennessee Clear Diesel Total Fuel Tax	0.42990	0.24590	0.00290	0.42728	0.42905	0.25990
Federal Excise Tax	N/A	N/A	N/A	N/A	N/A	N/A
Federal Environmental Recovery	0.00190	0.00190	0.00190	0.00190	0.00190	0.00190
Federal LUST	0.00100	0.00100	0.00100	0.00100	0.00100	0.00100
State Excise Tax	N/A	N/A	N/A	N/A	N/A	N/A
Tennessee Special Tax	0.01000	N/A	N/A	0.01000	0.01000	0.01000
Tennessee Environmental Assurance	0.00400	N/A	N/A	0.00400	0.00400	0.00400
Tennessee Dyed Diesel Total Fuel Tax	0.01690	0.00290	0.00290	0.01690	0.01690	0.01690
Federal Excise Tax	0.18300	0.18300	N/A	0.18300	0.18300	0.18300
Federal Environmental Recovery	0.00190	0.00190	0.00190	0.00190	0.00190	0.00190
Federal LUST	0.00100	0.00100	0.00100	0.00100	0.00100	0.00100
State Excise Tax	0.20000	N/A	N/A	0.19692	0.19900	0.20000
Tennessee Special Tax	0.01000	N/A	N/A	0.01000	0.01000	0.01000
Tennessee Environmental Assurance	0.00400	N/A	N/A	0.00400	0.00400	0.00400
Tennessee Gasoline Total Fuel Tax	0.39990	0.18590	0.00290	0.39682	0.39890	0.39990
Federal Excise Tax	0.18300	0.18300	N/A	0.18300	0.18300	0.18300
Federal Environmental Recovery 10% Ethanol Blend	0.00171	0.00171	0.00171	0.00171	0.00171	0.00171
Federal LUST	0.00100	0.00100	0.00100	0.00100	0.00100	0.00100
State Excise Tax	0.20000	N/A	N/A	0.19692	0.19900	0.20000
Tennessee Special Tax	0.01000	N/A	N/A	0.01000	0.01000	0.01000
Tennessee Environmental Assurance	0.00400	N/A	N/A	0.00400	0.00400	0.00400
Tennessee Gasoline w/ 10% Ethanol Total Fuel Tax	0.39971	0.18571	0.00271	0.39663	0.39871	0.39971
Federal Excise Tax	0.24300	0.24300	N/A	0.24300	0.24300	0.24300
Federal Environmental Recovery	0.00190	0.00190	0.00190	0.00190	0.00190	0.00190
Federal LUST	0.00100	0.00100	0.00100	0.00100	0.00100	0.00100
State Excise Tax	N/A	N/A	N/A	N/A	N/A	N/A
Tennessee Special Tax	0.01000	N/A	N/A	0.01000	0.01000	0.01000
Tennessee Environmental Assurance	0.00400	N/A	N/A	0.00400	0.00400	0.00400
Tennessee Kerosene Total Fuel Tax	0.25990	0.24590	0.00290	0.25990	0.25990	0.25990