

Table 25B
Fuel (Excise) Taxes
DIESEL FUEL AND ALTERNATIVE FUELS STATISTICS,
By Fiscal Year, 1937-38 to 2014-15

Fiscal year	Diesel Tax Rate		International Fuel Tax Agreement (IFTA) Tax Rate b/		Revenue a/				
	Jul 1	Jan 1	Jul 1	Jan 1	Diesel	Alternative Fuels c/		Total	Tax paid at reduced rate by transit districts e/
						Per Unit Basis	Flat Rate Basis d/		
2014-15	\$0.11	\$0.11	\$0.447	\$0.447	\$361,396,000	\$7,267,000 ^{f/}	\$587,000	\$369,250,000	\$1,183,000
2013-14	0.10	0.10	0.453 ^{g/}	0.453	332,661,000 ^{r/}	5,608,000 ^{r/}	562,000 ^{r/}	338,832,000 ^{r/}	1,294,000 ^{r/}
2012-13	0.10 ^{h/}	0.10	0.405 ^{h/}	0.445	315,212,000 ^{r/}	5,122,000 ^{r/}	680,000	321,014,000 ^{r/}	1,341,000
2011-12	0.13 ^{h/}	0.13	0.347 ^{h/}	0.435	383,414,000	5,120,000 ^{r/}	699,000	389,233,000 ^{r/}	1,195,000 ^{r/}
2010-11	0.18	0.18	0.373	0.397	488,064,000	4,172,000 ^{r/}	1,049,000	493,285,000 ^{r/}	1,339,000
2009-10	0.18	0.18	0.437	0.373	500,897,000	3,114,000 ^{r/}	452,000	504,463,000 ^{r/}	1,414,000
2008-09	0.18	0.18	0.366	0.437	514,616,000	2,866,000 ^{r/}	886,000	518,369,000 ^{r/}	1,528,000 ^{r/}
2007-08	0.18	0.18	0.367	0.366	571,719,000	3,607,000	644,000	575,970,000	1,426,000
2006-07	0.18	0.18	0.330	0.367	578,401,000	2,163,000	863,000	581,427,000	1,530,000
2005-06	0.18	0.18	0.295	0.330	548,941,000	2,545,000	547,000	552,033,000	1,368,000
2004-05	0.18	0.18	0.278	0.295	524,551,000	1,934,000	823,000	527,309,000	1,644,000
2003-04	0.18	0.18	0.263	0.278	508,331,000	2,090,000	603,000	511,024,000	1,391,000
2002-03	0.18	0.18	0.282	0.263	478,312,000	1,399,000	1,032,000	480,743,000	1,156,000
2001-02	0.18	0.18	0.271	0.282	483,734,000	1,294,000	1,025,000	486,053,000	1,377,000
2000-01	0.18	0.18	0.250	0.271	464,812,000	1,191,000	785,000	466,787,000	1,466,000
1999-00	0.18	0.18	0.251	0.250	470,044,000	1,105,000	534,000	471,683,000	1,380,000
1998-99	0.18	0.18	0.263	0.251	419,268,000	884,000	567,000	420,719,000	1,281,000
1997-98	0.18	0.18	0.18	0.263 ^{i/}	413,032,000	1,052,000	659,000	414,744,000	1,304,000
1996-97	0.18	0.18	0.18	0.18	393,936,000	1,137,000	634,000	395,707,000	1,332,000
1995-96	0.18	0.18		0.18	341,835,000 ^{i/}	1,200,000	711,000	343,745,000	1,308,000
1994-95	0.18	0.18			351,265,000	1,783,000	543,000	353,591,000	1,554,000
1993-94	0.17	0.18			317,272,000	2,280,000	587,000	320,139,000	935,000
1992-93	0.16	0.17			301,261,000	2,216,000	574,000	304,051,000	958,000
1991-92 ^{k/}	0.15	0.16			282,934,000	2,125,000	764,000	285,823,000 ^{k/}	1,045,000
1990-91	0.09 ^{l/}	0.15			234,751,000	2,186,000	595,000	237,532,000	1,010,000

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1989-90	0.09	0.09			164,967,000	2,179,000	564,000	167,710,000	1,168,000
1988-89	0.09	0.09			155,119,000	2,099,000	568,000	157,786,000	1,000,000
1987-88	0.09	0.09			151,624,000	2,196,000	796,000	154,616,000	1,266,000
1986-87	0.09	0.09			144,613,000	1,464,000	885,000	146,962,000	1,013,000
1985-86	0.09	0.09			132,192,000	1,622,000	1,149,000	134,963,000	872,000
1984-85	0.09	0.09			126,616,000	1,864,000	1,252,000	129,732,000	788,000
1983-84	0.09	0.09			122,823,000	1,810,000	1,353,000	125,986,000	813,000
1982-83	0.07	0.09			94,703,000	1,776,000	1,355,000	97,834,000	748,000
1981-82	0.07	0.07			78,739,000	1,664,000 m/	1,370,000	81,773,000 m/	783,000
1980-81	0.07	0.07			79,021,000	1,426,000	1,323,000	81,770,000	659,000
1979-80	0.07	0.07			77,960,000	1,039,000	1,145,000	80,144,000	637,000
1978-79	0.07	0.07			73,916,000	673,000	941,000	75,530,000	624,000
1977-78	0.07	0.07			66,105,000	640,000	1,019,000	67,764,000	553,000
1976-77	0.07	0.07			61,424,000	643,000	1,054,000	63,121,000	527,000
1975-76	0.07	0.07			55,402,000	386,000	1,067,000	56,855,000	507,000
1974-75	0.07	0.07			50,539,000	202,000		50,741,000	395,000
1973-74	0.07	0.07			51,875,000	289,000		52,164,000	382,000
1972-73	0.07	0.07			49,551,000	290,000		49,841,000	354,000
1971-72	0.07	0.07			45,382,000	599,000		45,981,000	330,000
1970-71	0.07	0.07			41,338,000	813,000 n/		42,151,000 n/	338,000

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					Diesel	Per Unit Basis	Flat Rate Basis d/		
1969-70	0.08 ^{o/}	0.07			39,741,000 ^{o/}	755,000		40,496,000	320,000
1968-69	0.07	0.07 ^{o/}			36,838,000 ^{o/}	774,000		37,612,000	311,000 ^{p/}
1967-68	0.07	0.07			33,561,000	814,000		34,375,000	
1966-67	0.07	0.07			30,651,000	829,000		31,480,000	
1965-66	0.08 ^{q/}	0.08			30,186,000 ^{q/}	1,028,000 ^{s/}		31,214,000	
1964-65	0.07	0.07 ^{q/}			28,254,000 ^{q/}	1,211,000		29,465,000	
1963-64	0.07	0.07			25,258,000	1,274,000		26,532,000	
1962-63	0.07	0.07			23,136,000	1,187,000		24,323,000	
1961-62	0.07	0.07			21,580,000	1,291,000		22,871,000	
1960-61	0.07	0.07			20,173,000	1,446,000		21,619,000	
1959-60	0.07	0.07			19,743,000	1,094,000 ^{t/}		20,837,000	
1958-59	0.07	0.07			18,812,000			18,812,000	
1957-58	0.07	0.07			17,454,000			17,454,000	
1956-57	0.07	0.07			16,826,000			16,826,000	
1955-56	0.07	0.07			16,018,000			16,018,000	
1954-55	0.07	0.07			14,323,000			14,323,000	
1953-54	0.07	0.07			12,873,000			12,873,000	
1952-53	0.045	0.045			7,946,000			7,946,000	
1951-52	0.045	0.045			6,885,000			6,885,000	
1950-51	0.045	0.045			6,023,000			6,023,000	

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1949-50	0.045	0.045			4,764,000			4,764,000	
1948-49	0.045	0.045			4,079,000			4,079,000	
1947-48	0.045	0.045			3,595,000			3,595,000	
1946-47	0.03	0.03			2,171,000			2,171,000	
1945-46	0.03	0.03			1,918,000			1,918,000	
1944-45	0.03	0.03			1,640,000			1,640,000	
1943-44	0.03	0.03			1,417,000			1,417,000	
1942-43	0.03	0.03			1,268,000			1,268,000	
1941-42	0.03	0.03			1,117,000			1,117,000	
1940-41	0.03	0.03			793,000			793,000	
1939-40	0.03	0.03			537,000			537,000	
1938-39	0.03	0.03			373,000			373,000	
1937-38	0.03	0.03			268,000 ^{u/}			268,000	

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NOTE: Detail may not compute to total due to rounding.

Footnotes

- a. Includes interest and penalties which amounted to \$832,000 during the 2014-15 fiscal year. This revenue includes self-assessments from tax returns for distributions during the year and, therefore, differs from the figures on Table 2 which are on a modified accrual basis.
- b. Effective January 1, 1996, most interstate motor carriers pay the interstate user tax through the International Fuel Tax Agreement (IFTA) for diesel and use fuel used on the state's roadways. The quarterly IFTA revenue is included in Diesel since the vast majority of IFTA receipts is for diesel fuel use.
- c. Includes use fuel tax revenue on liquefied petroleum gases (LPG), liquefied natural gas (LNG), alcohol fuel, kerosene, and compressed natural gas (CNG).
- d. Beginning in December 1975, LPG users were allowed to pay tax on a flat rate basis. This treatment has since been extended to other alternative fuels.
- e. These amounts are also included in diesel and alternative fuels revenues.
- f. Effective January 1, 2015, the use fuel tax on CNG was changed from 7 cents per 100 cubic feet to 8.87 cents per gasoline gallon equivalent (GGE) equal to 5.66 pounds or 126.67 cubic feet; and the use fuel tax on LNG was changed from 6 cents per gallon to 10.17 cents per diesel gallon equivalent (DGE) equal to 6.06 pounds. These revisions provided easily understandable unit pricing, allowing direct comparison with the price per gallon of gasoline fuel and diesel fuel; they were not considered to be tax rate increases.
- g. The IFTA rate was historically set in the fall with a January 1 effective date. The Fuel Tax Swap legislation in 2010 required annual adjustments to the diesel tax rate effective July 1 each year beginning in 2011. Legislation passed in 2012 moved the rate setting for IFTA to July 1 to coincide with the diesel fuel tax rate setting beginning 2013.
- h. The Fuel Tax Swap provides that the retail sale of diesel fuel is subject to additional sales and use tax. The additional sales and use tax rate for diesel fuel is 1.87 percent effective July 1, 2011; 1.94 percent effective July 1, 2013; and 1.75 percent effective July 1, 2014, and thereafter. Additionally, beginning July 1, 2011, the Fuel Tax Swap provides that the state excise tax on diesel fuel be decreased by 5 cents per gallon resulting in a state diesel fuel excise tax rate of 13 cents per gallon. Effective July 1, 2012, the state excise tax on diesel fuel decreased by 3 cents to a rate of 10 cents per gallon. Thereafter, BOE is required to adjust the excise tax rates for diesel fuel annually so that the total amount of tax revenue generated is equal to what would have been generated had the sales and use tax and excise tax rates remained unchanged.
- i. Effective January 1, 1998, an additional per-gallon surcharge equivalent to the combined local and sales tax rate was imposed on fuel subject to the interstate user tax.
- j. Effective July 1, 1995, under the new Diesel Fuel Tax Law, excise tax on diesel fuel is collected separately from use fuels, and the point of collection is moved from the wholesale level to the terminal rack level.
- k. Effective January 1, 1992, most use fuel tax became collectable by wholesalers of fuel. This change in the point of collection caused use fuel tax to be collected on more fuel than was actually used during the year.
- l. Effective August 1, 1990, the tax rate was increased to 14 cents per gallon.
- m. Ethanol and methanol containing not more than 15 percent gasoline or diesel fuels became taxable under the Use Fuel Tax Law effective January 1, 1982; they were previously taxed under the Motor Vehicle Fuel License Tax Law.
- n. Effective January 1, 1971, CNG is taxed under the Use Fuel Tax Law at a rate of 7 cents per 100 cubic feet measured at standard pressure and temperature.
- o. A special one-cent levy was in effect from June 1, 1969, through August 31, 1969, to raise funds to repair and restore storm- and flood-damaged roads. This levy raised \$450,000 from distributions during the 1968-69 fiscal year and \$837,000 during the 1969-70 fiscal year.
- p. Effective July 1, 1968, the tax rate on most fuel consumed by municipal transit districts was reduced to one cent per gallon.
- q. A special one-cent levy was in effect from April 1, 1965, through August 31, 1965, to raise funds to repair and restore storm- and flood-damaged roads. This levy raised a total of \$1,786,000.
- r. Revised.
- s. Effective October 1, 1963, the tax rate on liquefied petroleum gases was increased from 6 cents to 7 cents per gallon. Effective January 1, 1966, the tax rate was decreased to 6 cents per gallon.
- t. Effective October 1, 1959, users and vendors of liquefied petroleum gases were required to report under the Use Fuel Tax Law. Prior to this date, they reported under the Motor Vehicle Fuel License Tax Law.
- u. This tax became effective July 1, 1937, at a rate of 3 cents per gallon on diesel and other fuels not subject to the motor vehicle fuel tax.