

GASOLINE

Nationwide

The nationwide average tax on gasoline is 49.0 cpg, up 0.2 cpg from the January 2013 study. A summary of federal and state excise taxes and other taxes collected on gasoline is shown below. The federal tax on gasoline is 18.4 cpg. The average state gasoline excise tax is 30.6 cpg, up 0.6 cpg from January 2013. Other taxes (such as applicable sales taxes, gross receipts taxes, oil inspection fees, county and local taxes, underground storage tank fees and other miscellaneous environmental fees) were 9.7 cpg, unchanged from January. Adding these taxes and fees to the state excise taxes results in a volume-weighted average state and local tax of 30.6 cpg.

Regional Chart

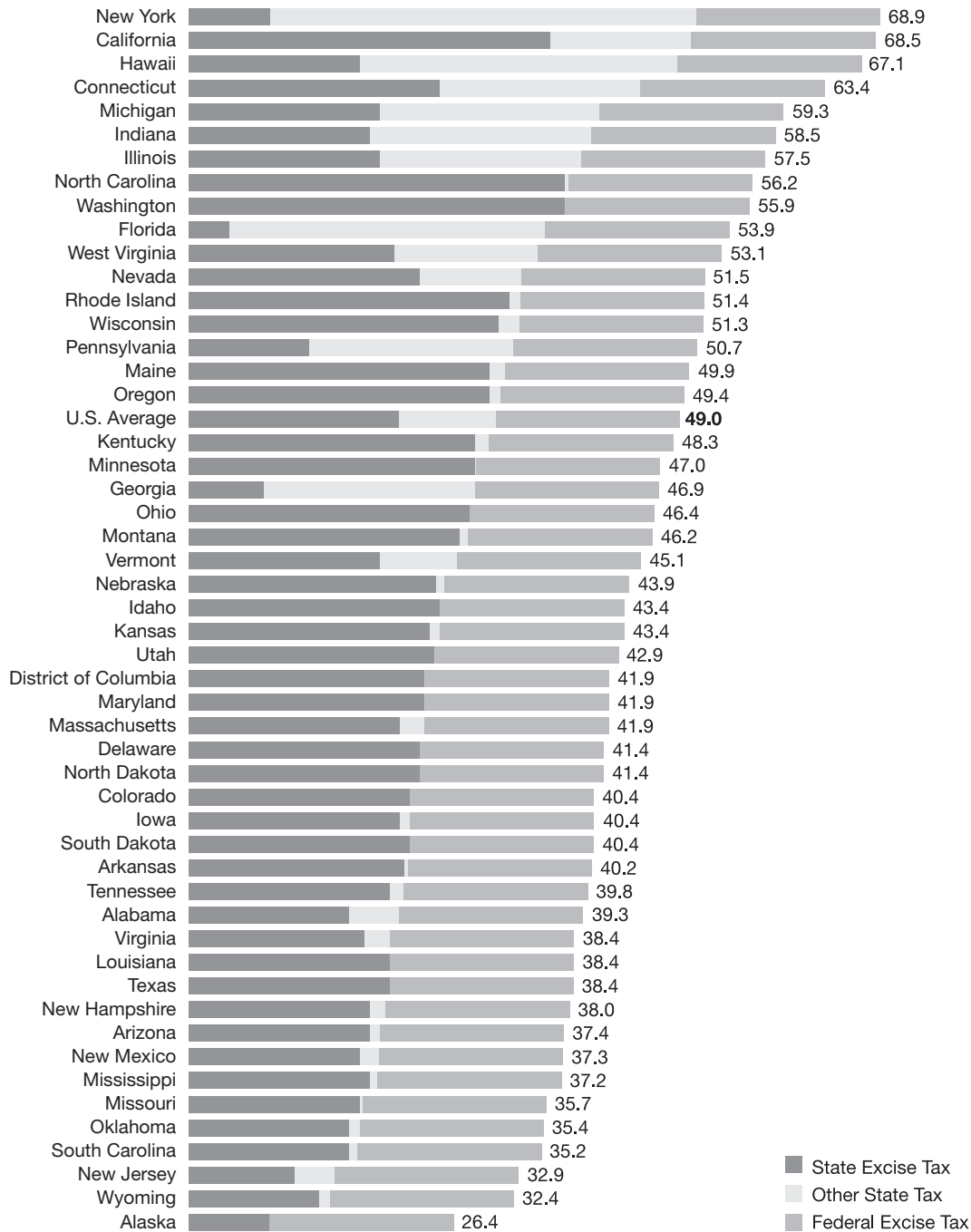
Gasoline Motor Fuel Taxes (cents per gallon)

| Region | State Excise | Other State | Total State | Total State and Federal |
|----------------|--------------|-------------|-------------|-------------------------|
| Northeast | 23.1 | 6.5 | 29.6 | 48.0 |
| Mid Atlantic | 12.5 | 19.6 | 32.1 | 50.5 |
| South Atlantic | 14.5 | 15.6 | 30.1 | 48.5 |
| Midwest | 22.3 | 7.5 | 29.9 | 48.3 |
| South | 19.3 | 0.8 | 20.1 | 38.5 |
| Mountain | 22.9 | 0.2 | 23.1 | 41.5 |
| West | 32.4 | 10.2 | 42.7 | 61.1 |
| U.S. | 20.9 | 9.7 | 30.6 | 49.0 |



To find out more,
visit www.api.org/tax

Gasoline Motor Fuel Taxes as of April 1, 2013



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DIESEL

Nationwide

The nationwide average tax on motor diesel fuel is 54.6 cpg, up 0.2 cpg from the January 2013 study. A summary of federal and state excise taxes and other taxes collected on diesel is shown below. The federal tax on diesel is 24.4 cpg. The average state diesel fuel excise tax was 19.1 cpg, up 0.1 cpg from the January 2013 study. Other state and local taxes average 11.1 cpg, up 0.1 cpg from the January 2013 study. These other taxes include applicable sales taxes, gross receipts taxes, oil inspection fees, county and local taxes, underground storage tank fees and other miscellaneous environmental fees. Adding these taxes and fees to the state excise taxes results in an average state and local tax of 30.2 cpg.

Regional Chart

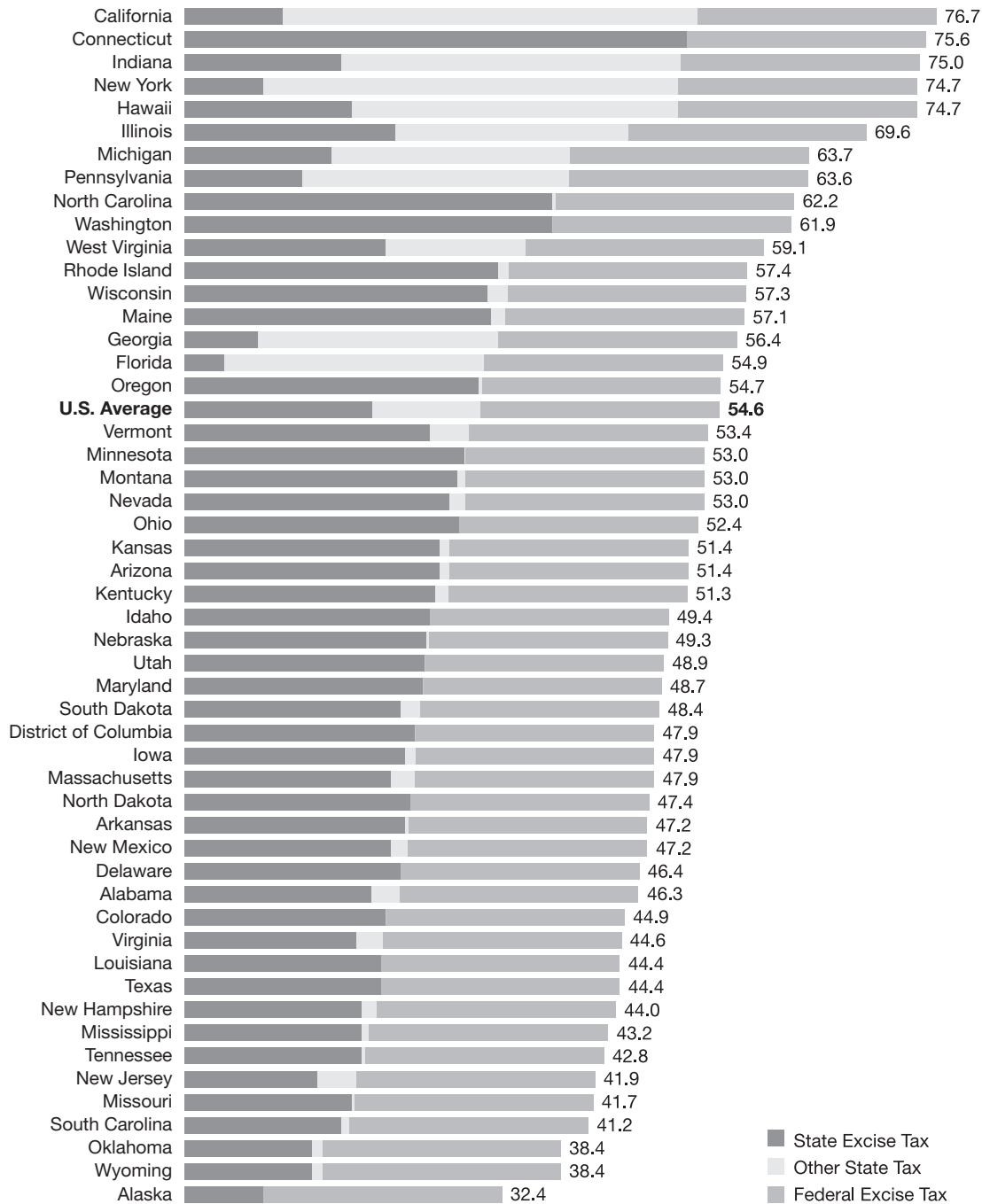
Gasoline Motor Fuel Taxes (cents per gallon)

| Region | State Excise | Other State | Total State | Total State and Federal |
|----------------|--------------|-------------|-------------|-------------------------|
| Northeast | 30.9 | 1.6 | 32.6 | 57.0 |
| Mid Atlantic | 12.8 | 23.5 | 36.2 | 60.6 |
| South Atlantic | 15.4 | 13.5 | 28.8 | 53.2 |
| Midwest | 21.7 | 8.7 | 30.4 | 54.8 |
| South | 20.0 | 0.5 | 20.5 | 44.9 |
| Mountain | 21.6 | 0.3 | 21.9 | 46.3 |
| West | 18.3 | 22.8 | 41.2 | 65.6 |
| US | 19.1 | 11.1 | 30.2 | 54.6 |



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Diesel Motor Fuel Taxes as of April 1, 2013



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