

Prepared by the National Ethanol Vehicle Coalition

E85 TAX INCENTIVES BY STATE Current as of 15 March 2007

*Tax varies, may be based on BTU content or special fuel tax incentive. We are contacting each state to see if E85 qualifies for special fuel or BTU tax incentives that apply to other alternative fuels.

STATE	BTU* Equivalent Tax	Sales Tax Incentive	Other Tax Incentives	Require Alt Vehicles	Requires Alt Fuel	Funding Incentives	
Arizona							
California			Yes				California gasoline tax on E85 is reduced to \$.085 per gallon
Colorado						Yes	
Connecticut			Yes				CT gasoline tax is \$.25 per gallon, E85 is \$.24 per gallon
Florida							
Georgia							
Hawaii	Yes						14.5% times the Diesel fuel tax of \$.15 per gallon plus county tax
Idaho			Yes				All ethanol blends receive a \$.025 per gallon state MFT tax incentive
Illinois		Yes	Yes				No sales tax is charged on E85 at the retail level. Fuel rebate program for alternative fuels up to \$450.00 per year
Iowa			Yes				Iowa gasoline tax is \$.203 per gallon, E85 is \$.17 per gallon
Kansas	Yes			Yes		Yes	Kansas gasoline tax is \$.24, E85 is \$.17 per gallon
Kentucky							
Louisiana							
Maine	Yes					Yes	E85 is charged less state motor fuel tax based on its BTU content. Maine gasoline tax is \$.22 per gallon, E85 is \$.156 per gallon
Maryland					Yes	Yes	
Mass				Yes			
Michigan			Yes				
Minnesota	Yes			Yes	Yes		E85 is charged less state motor fuel tax based on its BTU content. Minnesota gasoline tax is \$.20 per gallon, E85 is \$.142 per gallon
Mississippi							
Missouri				Yes	Yes		
Montana							
Nebraska							
Nevada				Yes	Yes		



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New Jersey				Yes			
New Mexico				Yes		Yes	
New York				Yes		Yes	
N. Carolina							
N. Dakota							
Ohio							
Oklahoma				Yes	Yes		
Oregon				Yes			
Pennsylvania	Yes						E85 is charged less state motor fuel tax based on it's BTU content. Pennsylvania gasoline tax is \$.262 per gallon, E85 is \$.175 per gallon
Rhode Island							
S. Carolina			Yes	Yes			E85 is charged \$.05 less state MFT if the retailer prices E85 \$.05 less than RUL
S. Dakota			Yes				S. Dakota gasoline tax is \$.22 per gallon, E85 is \$.10 per gallon
Tennessee				Yes			
Texas							
Utah				Yes			
Vermont				Yes	Yes		
Virginia			Yes				Virginia gasoline tax is \$.175 per gallon, E85 is \$.16 per gallon
Washington				Yes			
Washington D.C.				Yes			
W. Virginia				Yes			
Wisconsin	Yes			Yes	Yes		E85 is charged less state motor fuel tax based on it's BTU content. Wisconsin has yet to determine what this tax incentive will be.
Wyoming							