



Fuel Tax Rates

Tax Law Articles 12-A and 13-A

This publication lists the Articles 12-A and 13-A fuel tax rates. The Article 13-A (petroleum business tax) rates are being adjusted effective January 1, 2019,* because the Tax Law requires an annual adjustment.

Listed below are the rates for January 1, 2018, through December 31, 2018, and the new rates effective January 1, 2019.* New rates different from the previous rates are shown in **boldface italics**. A list of the petroleum business tax rates in effect from January 1, 2015, through December 31, 2017, is shown on the back.

| | Article 13-A rates Aggregate tax rate cents per gallon (tax and supplemental tax) | |
|---|---|--|
| | Jan. 1, 2018 through Dec. 31, 2018* | New rate effective Jan. 1, 2019* |
| Motor fuel | | |
| Liquefied petroleum gas (LPG) | 16.9 | 17.7 |
| Compressed natural gas (CNG) | none | none |
| E85** | none | none |
| Aviation gasoline | 16.9 | 17.7 |
| Retail sellers of aviation gasoline | 6.8 | 7.1 |
| Kero-jet fuel | 6.8 | 7.1 |
| Highway diesel motor fuel | 15.15 | 15.95 |
| Highway B20 | 12.12 | 12.76 |
| Undyed kerosene*** | none | none |
| Non-highway diesel motor fuel | | |
| Exempt organizations (1116(a)(4) and (a)(5)) | none | none |
| Farm use (directly and exclusively in the production of tangible personal property) | none | none |
| Manufacturing | none | none |
| Commercial gallonage | 9.3 | 9.7 |
| B20 (commercial gallonage) | 7.4 | 7.7 |
| Nonresidential heating | 5.0 | 5.2 |
| B20 (nonresidential heating) | 4.0 | 4.1 |
| Railroad diesel | 8.8 | 9.3 |
| B20 (railroad diesel) | 7.0 | 7.4 |
| Electric corporation (without a direct pay permit) | 16.1 | 16.8 |
| Electric corporation (with a direct pay permit) | none | none |
| Commercial vessels (sales to commercial vessels)**** | 16.1 | 16.8 |
| Dyed kerosene | none | none |
| Residual petroleum product | | |
| Exempt organizations (1116(a)(4) and (a)(5)) | none | none |
| Farm use (directly and exclusively in the production of tangible personal property) | none | none |
| Manufacturing | none | none |
| Commercial gallonage | 7.1 | 7.4 |
| Nonresidential heating | 3.8 | 4.0 |
| Electric corporation (without a direct pay permit) | 13.9 | 14.5 |
| Electric corporation (with a direct pay permit) | none | none |
| Bunker fuel for vessels | none | none |
| Electric utility credit/reimbursement | | |
| Non-highway diesel motor fuel | 6.22 | 6.50 |
| Residual petroleum product | 6.19 | 6.47 |
| Commercial gallonage reimbursement | 6.8 | 7.1 |
| Aviation gasoline credit/refund/reimbursement | 10.1 | 10.6 |

Nozzle rule: When diesel motor fuel is delivered to a filling station or into a storage tank or other repository equipped with a fueling nozzle or similar apparatus capable of dispensing the fuel into the tank of a motor vehicle, the diesel motor fuel excise tax, the highway diesel motor fuel component of the petroleum business tax, and the sales tax must be charged.

| | Article 12-A rates cents per gallon | |
|--|---|------|
| Motor fuel excise tax (8.0) and petroleum testing fee (0.05) | 8.05 | 8.05 |
| CNG and E85** | 0.05 | 0.05 |
| Diesel motor fuel excise tax | | |
| Highway diesel motor fuel | 8.0 | 8.0 |
| Highway B20 | 6.4 | 6.4 |
| Undyed kerosene | 8.0 | 8.0 |
| Non-highway diesel motor fuel | none | none |
| Non-highway B20 | none | none |
| Dyed kerosene | none | none |

* Effective March 1 for quarterly filers.

** Sales at a filling station.

*** A sale of kerosene is exempt from petroleum business tax unless (1) blended or mixed with diesel motor fuel or residual petroleum product, or (2) sold or used as fuel to operate a motor vehicle.

**** Commercial vessel operators may claim a refund for the difference between the non-highway rate and the highway rate. See Form PT-350, *Petroleum Business Tax Return for Fuel Consumption — Commercial Vessels*.

Article 13-A rates
Aggregate tax rate
cents per gallon
(tax and supplemental tax)

| | Jan. 1, 2015 through Dec. 31, 2015* | Jan. 1, 2016 through Dec. 31, 2016* | Jan. 1, 2017 through Dec. 31, 2017* |
|---|---|---|---|
| Motor fuel | 17.8 | 17.0 | 16.2 |
| Liquefied petroleum gas (LPG) | none | none | none |
| Compressed natural gas (CNG) | none | none | none |
| E85** | none | none | none |
| Aviation gasoline | 17.8 | 17.0 | 16.2 |
| Retail sellers of aviation gasoline | 7.1 | 6.8 | 6.5 |
| Kero-jet fuel | 7.1 | 6.8 | 6.5 |
| Highway diesel motor fuel | 16.05 | 15.25 | 14.45 |
| Highway B20 | 12.84 | 12.20 | 11.56 |
| Undyed kerosene*** | none | none | none |
| Non-highway diesel motor fuel | | | |
| Exempt organizations (1116(a)(4) and (a)(5)) | none | none | none |
| Farm use (directly and exclusively in the production of tangible personal property) | none | none | none |
| Manufacturing | none | none | none |
| Commercial gallonage | 9.7 | 9.3 | 8.9 |
| B20 (commercial gallonage) | 7.7 | 7.4 | 7.1 |
| Nonresidential heating | 5.2 | 5.0 | 4.8 |
| B20 (nonresidential heating) | 4.1 | 4.0 | 3.8 |
| Railroad diesel | 9.4 | 8.9 | 8.4 |
| B20 (railroad diesel) | 7.5 | 7.1 | 6.7 |
| Electric corporation (without a direct pay permit) | 16.8 | 16.1 | 15.4 |
| Electric corporation (with a direct pay permit) | none | none | none |
| Commercial vessels (sales to commercial vessels)**** | 16.8 | 16.1 | 15.4 |
| Dyed kerosene | none | none | none |
| Residual petroleum product | | | |
| Exempt organizations (1116(a)(4) and (a)(5)) | none | none | none |
| Farm use (directly and exclusively in the production of tangible personal property) | none | none | none |
| Manufacturing | none | none | none |
| Commercial gallonage | 7.4 | 7.1 | 6.8 |
| Nonresidential heating | 4.0 | 3.8 | 3.7 |
| Electric corporation (without a direct pay permit) | 14.5 | 13.9 | 13.3 |
| Electric corporation (with a direct pay permit) | none | none | none |
| Bunker fuel for vessels | none | none | none |
| Electric utility credit/reimbursement | | | |
| Non-highway diesel motor fuel | 6.53 | 6.23 | 5.95 |
| Residual petroleum product | 6.49 | 6.20 | 5.92 |
| Commercial gallonage reimbursement | 7.1 | 6.8 | 6.5 |
| Aviation gasoline credit/refund/reimbursement | 10.7 | 10.2 | 9.7 |

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Article 12-A rates
cents per gallon

| | | | |
|--|------|------|------|
| Motor fuel excise tax (8.0) and petroleum testing fee (0.05) | 8.05 | 8.05 | 8.05 |
| CNG and E85** | 0.05 | 0.05 | 0.05 |
| Diesel motor fuel excise tax | | | |
| Highway diesel motor fuel | 8.0 | 8.0 | 8.0 |
| Highway B20 | 6.4 | 6.4 | 6.4 |
| Undyed kerosene | 8.0 | 8.0 | 8.0 |
| Non-highway diesel motor fuel | none | none | none |
| Non-highway B20 | none | none | none |
| Dyed kerosene | none | none | none |

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** Sales at a filling station.

*** A sale of kerosene is exempt from petroleum business tax unless (1) blended or mixed with diesel motor fuel or residual petroleum product, or (2) sold or used as fuel to operate a motor vehicle.

**** Commercial vessel operators may claim a refund for the difference between the non-highway rate and the highway rate. See Form PT-350, *Petroleum Business Tax Return for Fuel Consumption — Commercial Vessels*.