

## Fuel Tax Rates

### (Articles 12-A and 13-A of the Tax Law)

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, 2008,\* because the Tax Law requires an annual adjustment.

Listed below are the rates for January 1, 2007,\* through December 31, 2007; and the new rates effective January 1, 2008.\* 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, 2003,\* through December 31, 2006, is shown on the back.

#### Article 13-A rates

#### Aggregate tax rate

cents per gallon  
(tax and supplemental tax)

	Jan. 1, 2007,* through Dec. 31, 2007	<b>New rate</b> effective Jan. 1, 2008*
Motor fuel	16.6	<b>16.4</b>
Liquefied petroleum gas (LPG)	none	none
Compressed natural gas (CNG)	none	none
E85**	none	none
Aviation gasoline	16.6	<b>16.4</b>
Retail sellers of aviation gasoline	6.6	<b>6.5</b>
Kero-jet fuel	6.6	<b>6.5</b>
Automotive diesel motor fuel	14.85	<b>14.65</b>
B20	11.88	<b>11.72</b>
Railroad diesel	8.7	<b>8.6</b>
B20 (railroad diesel)	7.0	<b>6.9</b>
Nonautomotive diesel motor fuel		
Exempt organizations (1116(a)(4) and (a)(5))	none	none
Farm use	none	none
Manufacturing	none	none
Commercial gallonage	9.0	<b>8.9</b>
B20 (commercial gallonage)	7.2	<b>7.1</b>
Nonresidential heating	4.9	<b>4.8</b>
B20 (nonresidential heating)	3.9	<b>3.8</b>
Electric corporation (without a direct pay permit)	15.6	<b>15.4</b>
Electric corporation (with a direct pay permit)	none	none
Residual petroleum product		
Exempt organizations (1116(a)(4) and (a)(5))	none	none
Farm use	none	none
Manufacturing	none	none
Commercial gallonage	6.9	<b>6.8</b>
Nonresidential heating	3.7	3.7
Electric corporation (without a direct pay permit)	13.5	<b>13.3</b>
Electric corporation (with a direct pay permit)	none	none
Bunker fuel for vessels	none	none
Electric utility credit/reimbursement		
No. 2 heating oil	6.02	<b>5.95</b>
Residual petroleum product	5.98	<b>5.91</b>
Commercial gallonage reimbursement	6.6	<b>6.5</b>
Aviation gasoline credit/refund/reimbursement	10.0	<b>9.9</b>

**Note: 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 automotive-type 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	8.0	8.0
B20	6.4	6.4

\* Effective March 1 for quarterly filers.

\*\* Sales at a filling station.

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

	Jan. 1, 2003,* through Dec. 31, 2003	Jan. 1, 2004,* through Dec. 31, 2004	Jan. 1, 2005,* through Dec. 31, 2005	Jan. 1, 2006,* through Aug. 31, 2006	Sept. 1, 2006,* through Dec. 31, 2006
Motor fuel	14.0	14.6	15.2	15.9	15.9
Liquefied petroleum gas (LPG)	none	none	none	none	none
Compressed natural gas (CNG)	14.0	14.6	15.2	15.9	none
E85**	14.0	14.6	15.2	15.9	none
Aviation gasoline	14.0	14.6	15.2	15.9	15.9
Retail sellers of aviation gasoline	5.6	5.8	6.0	6.3	6.3
Kero-jet fuel	5.6	5.8	6.0	6.3	6.3
Automotive diesel motor fuel	12.25	12.85	13.45	14.15	14.15
B20	12.25	12.85	13.45	14.15	11.32
Railroad diesel	7.1	7.5	7.9	8.3	8.3
B20 (railroad diesel)	7.1	7.5	7.9	8.3	6.6
Nonautomotive diesel motor fuel					
Exempt organizations (1116(a)(4) and (a)(5))	none	none	none	none	none
Farm use	none	none	none	none	none
Manufacturing	none	none	none	none	none
Commercial gallonage	7.6	7.9	8.2	8.6	8.6
B20 (commercial gallonage)	7.6	7.9	8.2	8.6	6.9
Nonresidential heating	4.1	4.3	4.4	4.6	4.6
B20 (nonresidential heating)	4.1	4.3	4.4	4.6	3.7
Electric corporation (without a direct pay permit)	13.2	13.7	14.2	14.9	14.9
Electric corporation (with a direct pay permit)	none	none	none	none	none
Residual petroleum product					
Exempt organizations (1116(a)(4) and (a)(5))	none	none	none	none	none
Farm use	none	none	none	none	none
Manufacturing	none	none	none	none	none
Commercial gallonage	5.8	6.0	6.3	6.6	6.6
Nonresidential heating	3.1	3.2	3.4	3.6	3.6
Electric corporation (without a direct pay permit)	11.4	11.8	12.3	12.9	12.9
Electric corporation (with a direct pay permit)	none	none	none	none	none
Bunker fuel for vessels	none	none	none	none	none
Electric utility credit/reimbursement					
No. 2 heating oil	5.06	5.28	5.51	5.76	5.76
Residual petroleum product	5.03	5.25	5.48	5.72	5.72
Commercial gallonage reimbursement	5.6	5.8	6.0	6.3	6.3
Aviation gasoline credit/refund/reimbursement	8.4	8.8	9.2	9.6	9.6





**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	8.05	8.05
CNG and E85**	8.05	8.05	8.05	8.05	0.05
Diesel motor fuel excise tax	8.0	8.0	8.0	8.0	8.0
B20	8.0	8.0	8.0	8.0	6.4

\* Effective March 1 for quarterly filers.

\*\* Sales at a filling station.

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