

Departmental Notice #12

July, 2005

State and Federal Excise Taxes Levied on Motor Fuel

This document does not meet the definition of a “statement” required to be published in the Indiana Register under IC 4-22-2-7. The purpose of this Notice is to inform taxpayers of the total state and federal excise taxes that are included in metered pump sales of motor fuel.

Requirements to File Form ST-103MP

Persons who sell fuel through a stationary-metered pump (service stations, convenience stores, key pumps, etc.) must file Form ST-103MP. Bulk fuel distributors must file Form ST-103MP to claim any prepaid credit. Taxpayers that do not sell fuel should file Form ST-103.

Determination of the amount of excise taxes paid

Generally, a taxpayer can determine the amount of state and federal excise tax that was paid by reviewing the invoice from the distributor. Currently, the state excise tax rate is \$.18 per gallon for gasoline and \$.16 per gallon for diesel fuel. If you have been charged \$.19 for gasoline, or \$.17 for diesel fuel, the distributor has included the Oil Inspection Fee on the same line as the state excise tax. The Oil Inspection Fee CANNOT be backed out to determine the net price of the fuel. NOTE: The Oil Inspection Fee has increased from \$.008 to \$.01 effective July 1, 2005, and has been expanded to include special fuel.

The following charts list the current and previous tax rates to help assist in completing the ST-103MP. All rates include state and federal excise taxes.

5.7% Gasohol Tax Rate

01/01/96 thru 09/30/97	.302
10/01/97 thru 12/31/00	.303
01/01/01 thru 12/31/02	.30379
01/01/03 thru 12/31/04	.33436
01/01/05 thru present	.364

7.7% Gasohol Tax Rate

01/01/96 thru 09/30/97	.291
10/01/97 thru 12/31/00	.292
01/01/01 thru 12/31/02	.29319
01/01/03 thru 12/31/04	.32396
01/01/05 thru present	.364

10% Gasohol Tax Rate

10/01/93 thru 12/31/95	.294
01/01/96 thru 09/30/97	.279
10/01/97 thru 12/31/00	.280
01/01/01 thru 12/31/02	.281
01/01/03 thru 12/31/04	.312
01/01/05 thru present	.364

Gasoline Tax Rate

10/01/93 thru 12/31/95	.334
01/01/96 thru 09/30/97	.333
10/01/97 thru 12/31/02	.33400
01/01/03 thru present	.364

Special Fuel Tax Rate

10/01/93 thru 12/31/95	.404
01/01/96 thru 09/30/97	.403
10/01/97 thru present	.40400

Departmental Notice #12

Page #3

The prepaid sales tax rates are contained in Departmental Notice #2 and it is available on the Department's web site at (www.in.gov/dor/).



John Eckart
Commissioner