

Annual State Highway User Taxes On A Typical 5-Axle Tractor-Semitrailer Combination

State	Annual Registration & Weight Fees ¹ (As of 1/2021)	State Ranking by Annual Registration & Weight Fees	Diesel Fuel Tax Rate (\$) ² (As of 10/2020)	State Ranking by Diesel Fuel Tax Rate	Fuel Tax on 16,000 Gallons	Third Structure Tax Rate (\$/mile)	Third Structure Tax on 100,000 Miles (\$)	Total Annual State Hwy User Fees (\$)	Federal Fuel, Heavy Vehicle Use, and Excise Taxes ³	Total State and Federal Hwy User Fees	State Ranking by \$ Total
Alabama	\$836	48	0.288	29	\$4,600	-	-	\$5,436	\$8,906	\$14,342	42
Alaska	\$434	50	0.090	50	\$1,432	-	-	\$1,866	\$8,906	\$10,772	51
Arizona	\$4,234	2	0.270	33	\$4,320	-	-	\$8,554	\$8,906	\$17,460	14
Arkansas	\$1,573	31	0.288	28	\$4,608	-	-	\$6,181	\$8,906	\$15,087	36
California	\$2,934	9	0.795	1	\$12,720	-	-	\$15,654	\$8,906	\$24,560	2
Colorado	\$5,272	1	0.205	43	\$3,280	-	-	\$8,552	\$8,906	\$17,458	15
Connecticut	\$1,586	29	0.446	8	\$7,136	-	-	\$8,722	\$8,906	\$17,628	13
Delaware	\$1,430	35	0.220	41	\$3,520	-	-	\$4,950	\$8,906	\$13,856	43
Washington D.C.	\$2,758	13	0.235	39	\$3,760	-	-	\$6,518	\$8,906	\$15,424	32
Florida	\$1,336	37	0.353	14	\$5,643	-	-	\$6,979	\$8,906	\$15,885	28
Georgia	\$1,012	45	0.313	23	\$5,008	-	-	\$6,020	\$8,906	\$14,926	38
Hawaii	\$970	47	0.153	49	\$2,442	-	-	\$3,412	\$8,906	\$12,318	50
Idaho	\$3,400	6	0.320	20	\$5,120	-	-	\$8,520	\$8,906	\$17,426	16
Illinois	\$2,909	11	0.622	3	\$9,952	-	-	\$12,861	\$8,906	\$21,767	4
Indiana	\$2,370	16	0.510	5	\$8,160	-	-	\$10,530	\$8,906	\$19,436	6
Iowa	\$1,725	28	0.301	26	\$4,816	-	-	\$6,541	\$8,906	\$15,447	31
Kansas	\$2,315	18	0.270	33	\$4,320	-	-	\$6,635	\$8,906	\$15,541	30
Kentucky	\$2,114	21	0.332	18	\$5,312	0.029	\$2,850	\$10,276	\$8,906	\$19,182	8
Louisiana	\$514	49	0.200	44	\$3,200	-	-	\$3,714	\$8,906	\$12,620	49
Maine	\$4,002	3	0.319	22	\$5,099	-	-	\$9,101	\$8,906	\$18,007	10
Maryland	\$1,877	24	0.371	11	\$5,928	-	-	\$7,805	\$8,906	\$16,711	21
Massachusetts	\$1,920	23	0.240	36	\$3,840	-	-	\$5,760	\$8,906	\$14,666	41
Michigan	\$2,292	19	0.387	10	\$6,188	-	-	\$8,480	\$8,906	\$17,386	17
Minnesota	\$1,773	26	0.285	30	\$4,560	-	-	\$6,333	\$8,906	\$15,239	34
Mississippi	\$2,927	10	0.184	47	\$2,944	-	-	\$5,871	\$8,906	\$14,777	40
Missouri	\$1,727	27	0.170	48	\$2,720	-	-	\$4,447	\$8,906	\$13,353	46
Montana	\$1,296	38	0.302	25	\$4,832	-	-	\$6,128	\$8,906	\$15,034	37
Nebraska	\$1,281	39	0.335	17	\$5,360	-	-	\$6,641	\$8,906	\$15,547	29
Nevada	\$2,965	8	0.278	32	\$4,450	-	-	\$7,415	\$8,906	\$16,321	26
New Hampshire	\$1,091	41	0.238	38	\$3,812	-	-	\$4,903	\$8,906	\$13,809	44
New Jersey	\$1,255	40	0.577	4	\$9,232	-	-	\$10,487	\$8,906	\$19,393	7
New Mexico	\$185	51	0.220	41	\$3,520	0.044	\$4,378	\$8,083	\$8,906	\$16,989	18
New York	\$1,581	30	0.395	9	\$6,312	0.039	\$3,900	\$11,793	\$8,906	\$20,699	5
North Carolina	\$1,823	25	0.361	12	\$5,776	-	-	\$7,599	\$8,906	\$16,505	22
North Dakota	\$1,079	42	0.230	40	\$3,680	-	-	\$4,759	\$8,906	\$13,665	45

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Ohio	\$1,431	34	0.470	7	\$7,520	-	-	\$8,951	\$8,906	\$17,857	11
Oklahoma	\$1,341	36	0.190	46	\$3,040	-	-	\$4,381	\$8,906	\$13,287	47
Oregon	\$1,008	46	0.000	51	\$0	0.215	\$21,500	\$22,508	\$8,906	\$31,414	1
Pennsylvania	\$2,363	17	0.741	2	\$11,856	-	-	\$14,219	\$8,906	\$23,125	3
Rhode Island	\$1,056	44	0.340	16	\$5,440	-	-	\$6,496	\$8,906	\$15,402	33
South Carolina	\$3,582	4	0.248	35	\$3,960	-	-	\$7,542	\$8,906	\$16,448	23
South Dakota	\$1,467	32	0.300	27	\$4,800	-	-	\$6,267	\$8,906	\$15,173	35
Tennessee	\$1,461	33	0.284	31	\$4,544	-	-	\$6,005	\$8,906	\$14,911	39
Texas	\$1,065	43	0.200	44	\$3,200	-	-	\$4,265	\$8,906	\$13,171	48
Utah	\$2,894	12	0.311	24	\$4,976	-	-	\$7,870	\$8,906	\$16,776	20
Vermont	\$2,377	15	0.320	20	\$5,120	-	-	\$7,497	\$8,906	\$16,403	24
Virginia	\$1,928	22	0.345	15	\$5,520	-	-	\$7,448	\$8,906	\$16,354	25
Washington	\$2,172	20	0.494	6	\$7,904	-	-	\$10,076	\$8,906	\$18,982	9
West Virginia	\$3,235	7	0.357	13	\$5,712	-	-	\$8,947	\$8,906	\$17,853	12
Wisconsin	\$2,628	14	0.329	19	\$5,264	-	-	\$7,892	\$8,906	\$16,798	19
Wyoming	\$3,518	5	0.240	36	\$3,840	-	-	\$7,358	\$8,906	\$16,264	27

¹ The fees listed here are those charged in each state for the full annual registration of a tractor-semitrailer combination with a gross combined weight of 80,000 pounds, based in the state and operated by a for-hire motor carrier. Weight fees are included, but, unlike earlier versions of this chart, miscellaneous, nonapportioned fees are not included.

Semitrailer fees are annual fees, if the state charges one, even where a state also offers an option of multi-year plates for trailing equipment. Where no annual trailer registration is offered, the state's lowest multiyear fee is used.

In-lieu ad valorem fees are included for states that collect such a fee through IRP. Where the state charges an in-lieu fee for vehicles based elsewhere, and a property tax for those bases with it, the property tax is used. For these purposes, the combination is assumed to have a purchase price of \$145,000 (\$115,000 for the tractor and \$30,000 for the semitrailer) and to be in its first year of operation.

² The diesel fuel tax rates listed represent the total state or provincial fuel tax paid by motor carriers in each jurisdiction. Local taxes are not included, except where they are uniform statewide.

³ Federal taxes and fees include federal diesel tax paid on 16,000 gallons, heavy vehicle use tax on 80,000 pounds, excise tax paid on a combination unit with a purchase price of \$145,000 (amortized over 4 years) and excise tax paid on four new tires (assuming the other 14 are recapped).