



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

State	Annual Registration & Weight Fees ¹ (As of 1/2024)	State Ranking by Annual Registration & Weight Fees	Diesel Fuel Tax Rate (\$) ² (As of 10/2023)	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	\$815	46	0.3600	18	\$5,760	-	-	\$6,575	\$10,556	\$17,131	32
Alaska	\$351	49	0.0895	50	\$1,432	-	-	\$1,783	\$10,556	\$12,339	51
Arizona	\$3,957	4	0.2600	36	\$4,160	-	-	\$8,117	\$10,556	\$18,673	21
Arkansas	\$1,553	28	0.2850	28	\$4,560	-	-	\$6,113	\$10,556	\$16,669	36
California	\$3,161	9	1.0890	1	\$17,424	-	-	\$20,585	\$10,556	\$31,141	2
Colorado	\$5,581	1	0.2650	34	\$4,240	-	-	\$9,821	\$10,556	\$20,377	11
Connecticut	\$1,546	29	0.4920	8	\$7,872	0.1000	\$10,000	\$19,418	\$10,556	\$29,974	3
Delaware	\$1,390	33	0.2200	43	\$3,520	-	-	\$4,910	\$10,556	\$15,466	44
Florida	\$1,322	35	0.3817	14	\$6,107	-	-	\$7,429	\$10,556	\$17,985	27
Georgia	\$1,000	44	0.3500	19	\$5,600	-	-	\$6,600	\$10,556	\$17,156	31
Hawaii	\$345	50	0.1600	49	\$2,560	-	-	\$2,905	\$10,556	\$13,461	50
Idaho	\$3,385	6	0.3200	23	\$5,120	-	-	\$8,505	\$10,556	\$19,061	19
Illinois	\$2,890	11	0.7880	2	\$12,608	-	-	\$15,498	\$10,556	\$26,054	4
Indiana	\$2,252	17	0.5700	4	\$9,120	-	-	\$11,372	\$10,556	\$21,928	7
Iowa	\$1,695	26	0.3250	22	\$5,200	-	-	\$6,895	\$10,556	\$17,451	29
Kansas	\$1,870	21	0.2603	35	\$4,165	-	-	\$6,035	\$10,556	\$16,591	38
Kentucky	\$2,390	15	0.3810	15	\$6,096	0.0285	\$2,850	\$11,336	\$10,556	\$21,892	8
Louisiana	\$504	48	0.2000	45	\$3,200	-	-	\$3,704	\$10,556	\$14,260	49
Maine	\$4,437	2	0.3120	24	\$4,992	-	-	\$9,429	\$10,556	\$19,985	13
Maryland	\$1,800	23	0.4775	9	\$7,640	-	-	\$9,440	\$10,556	\$19,996	12
Massachusetts	\$1,600	27	0.2400	38	\$3,840	-	-	\$5,440	\$10,556	\$15,996	43
Michigan	\$1,992	19	0.5020	5	\$8,032	-	-	\$10,024	\$10,556	\$20,580	10
Minnesota	\$1,760	24	0.2850	28	\$4,560	-	-	\$6,320	\$10,556	\$16,876	33
Mississippi	\$3,298	7	0.1800	48	\$2,880	-	-	\$6,178	\$10,556	\$16,734	34
Missouri	\$1,720	25	0.2450	37	\$3,920	-	-	\$5,640	\$10,556	\$16,196	42
Montana	\$1,148	40	0.2975	26	\$4,760	-	-	\$5,908	\$10,556	\$16,464	40
Nebraska	\$1,400	31	0.2900	27	\$4,640	-	-	\$6,040	\$10,556	\$16,596	37
Nevada	\$3,145	10	0.2700	32	\$4,320	-	-	\$7,465	\$10,556	\$18,021	25
New Hampshire	\$800	47	0.2222	42	\$3,555	-	-	\$4,355	\$10,556	\$14,911	46
New Jersey	\$1,223	38	0.4930	7	\$7,888	-	-	\$9,111	\$10,556	\$19,667	15

State	Annual Registration & Weight Fees ¹ (As of 1/2024)	State Ranking by Annual Registration & Weight Fees	Diesel Fuel Tax Rate (\$) ² (As of 10/2023)	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
New Mexico	\$172	51	0.2100	44	\$3,360	0.0438	\$4,378	\$7,910	\$10,556	\$18,466	22
New York	\$1,208	39	0.4035	13	\$6,456	0.0546	\$5,460	\$13,124	\$10,556	\$23,680	6
North Carolina	\$1,804	22	0.4050	12	\$6,480	-	-	\$8,284	\$10,556	\$18,840	20
North Dakota	\$1,059	41	0.2300	41	\$3,680	-	-	\$4,739	\$10,556	\$15,295	45
Ohio	\$1,395	32	0.4700	10	\$7,520	-	-	\$8,915	\$10,556	\$19,471	17
Oklahoma	\$1,285	37	0.1900	47	\$3,040	-	-	\$4,325	\$10,556	\$14,881	47
Oregon	\$998	45	0.0000	51	\$0	0.2594	\$25,940	\$26,938	\$10,556	\$37,494	1
Pennsylvania	\$2,764	13	0.7850	3	\$12,560	-	-	\$15,324	\$10,556	\$25,880	5
Rhode Island	\$1,044	43	0.3700	17	\$5,920	-	-	\$6,964	\$10,556	\$17,520	28
South Carolina	\$4,364	3	0.2800	30	\$4,480	-	-	\$8,844	\$10,556	\$19,400	18
South Dakota	\$1,457	30	0.2800	30	\$4,480	-	-	\$5,937	\$10,556	\$16,493	39
Tennessee	\$1,386	34	0.2700	32	\$4,320	-	-	\$5,706	\$10,556	\$16,262	41
Texas	\$1,050	42	0.2000	45	\$3,200	-	-	\$4,250	\$10,556	\$14,806	48
Utah	\$1,321	36	0.3450	20	\$5,520	-	-	\$6,841	\$10,556	\$17,397	30
Vermont	\$2,788	12	0.3100	25	\$4,960	-	-	\$7,748	\$10,556	\$18,304	24
Virginia	\$1,888	20	0.4480	11	\$7,168	-	-	\$9,056	\$10,556	\$19,612	16
Washington	\$2,121	18	0.4940	6	\$7,904	-	-	\$10,025	\$10,556	\$20,581	9
Washington D.C.	\$2,364	16	0.2350	40	\$3,760	-	-	\$6,124	\$10,556	\$16,680	35
West Virginia	\$3,192	8	0.3720	16	\$5,952	-	-	\$9,144	\$10,556	\$19,700	14
Wisconsin	\$2,578	14	0.3290	21	\$5,264	-	-	\$7,842	\$10,556	\$18,398	23
Wyoming	\$3,623	5	0.2400	38	\$3,840	-	-	\$7,463	\$10,556	\$18,019	26

¹ The fees listed here are those charged in each state for the full annual International Registration Plan registration of a tractor for a gross combined weight of 80,000 pounds based in the state and operated by a for-hire motor carrier. Unlike earlier versions of this table, fees for trailing equipment used in combination with such a tractor are not included here.

Weight fees and other state fees apportioned under the International Registration Plan are included in the total registration figure given here, but miscellaneous, unapportioned fees charged by a state to its based carriers are not included.

In-lieu ad valorem fees are included for states that collect such a fee through IRP. To calculate these fees, it is assumed here that the tractor has a purchase price of \$150,000 and to be in the first year of operation for which the in-lieu fee is imposed.

² The diesel fuel tax rates listed here are those published by the International Fuel Tax Agreement (IFTA) for each state and apply to the calendar quarter indicated. These rates represent the amount per gallon that under IFTA is paid by or credited to an interstate motor carrier consuming fuel in each state.

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 \$200,000 (amortized over 4 years) and excise tax paid on four new tires with maximum weight capacity of 6,175 lbs (assuming the other 14 are recapped).