

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

State	Annual Registration & Weight Fees ¹ (As of 1/2022)	State Ranking by Annual Registration & Weight Fees	Diesel Fuel Tax Rate (\$) ² (As of 10/2021)	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	0.290	26	\$4,640	-	-	\$5,476	\$8,906	\$14,382	42
Alaska	\$351	50	0.090	50	\$1,432	-	-	\$1,783	\$8,906	\$10,689	51
Arizona	\$4,234	2	0.270	33	\$4,320	-	-	\$8,554	\$8,906	\$17,460	15
Arkansas	\$1,573	31	0.288	27	\$4,608	-	-	\$6,181	\$8,906	\$15,087	34
California	\$2,934	9	0.727	2	\$11,632	-	-	\$14,566	\$8,906	\$23,472	2
Colorado	\$5,272	1	0.205	43	\$3,280	-	-	\$8,552	\$8,906	\$17,458	16
Connecticut	\$1,586	29	0.401	10	\$6,416	-	-	\$8,002	\$8,906	\$16,908	18
Delaware	\$1,430	34	0.220	41	\$3,520	-	-	\$4,950	\$8,906	\$13,856	43
Washington D.C.	\$2,758	13	0.288	27	\$4,608	-	-	\$7,366	\$8,906	\$16,272	25
Florida	\$1,336	38	0.343	15	\$5,488	-	-	\$6,824	\$8,906	\$15,730	30
Georgia	\$1,012	45	0.322	20	\$5,152	-	-	\$6,164	\$8,906	\$15,070	35
Hawaii	\$970	47	0.160	49	\$2,560	-	-	\$3,530	\$8,906	\$12,436	50
Idaho	\$3,400	5	0.320	21	\$5,120	-	-	\$8,520	\$8,906	\$17,426	17
Illinois	\$2,909	11	0.586	3	\$9,376	-	-	\$12,285	\$8,906	\$21,191	4
Indiana	\$2,370	17	0.530	4	\$8,480	-	-	\$10,850	\$8,906	\$19,756	6
Iowa	\$1,725	28	0.325	19	\$5,200	-	-	\$6,925	\$8,906	\$15,831	28
Kansas	\$2,315	18	0.260	35	\$4,160	-	-	\$6,475	\$8,906	\$15,381	32
Kentucky	\$2,114	21	0.332	17	\$5,312	0.029	\$2,850	\$10,276	\$8,906	\$19,182	7
Louisiana	\$514	49	0.200	44	\$3,200	-	-	\$3,714	\$8,906	\$12,620	49
Maine	\$4,002	3	0.312	23	\$4,992	-	-	\$8,994	\$8,906	\$17,900	12
Maryland	\$1,877	24	0.369	12	\$5,896	-	-	\$7,773	\$8,906	\$16,679	22
Massachusetts	\$1,920	23	0.240	37	\$3,840	-	-	\$5,760	\$8,906	\$14,666	41
Michigan	\$2,292	19	0.453	9	\$7,248	-	-	\$9,540	\$8,906	\$18,446	10
Minnesota	\$1,773	26	0.285	29	\$4,560	-	-	\$6,333	\$8,906	\$15,239	33
Mississippi	\$2,927	10	0.184	48	\$2,944	-	-	\$5,871	\$8,906	\$14,777	39
Missouri	\$1,727	27	0.195	46	\$3,120	-	-	\$4,847	\$8,906	\$13,753	45
Montana	\$1,296	39	0.295	25	\$4,720	-	-	\$6,016	\$8,906	\$14,922	36
Nebraska	\$1,400	36	0.277	32	\$4,432	-	-	\$5,832	\$8,906	\$14,738	40
Nevada	\$2,965	8	0.270	33	\$4,320	-	-	\$7,285	\$8,906	\$16,191	27
New Hampshire	\$1,091	41	0.238	39	\$3,812	-	-	\$4,903	\$8,906	\$13,809	44
New Jersey	\$1,255	40	0.494	5	\$7,904	-	-	\$9,159	\$8,906	\$18,065	11
New Mexico	\$185	51	0.210	42	\$3,360	0.044	\$4,378	\$7,923	\$8,906	\$16,829	19
New York	\$1,581	30	0.389	11	\$6,216	0.039	\$3,900	\$11,697	\$8,906	\$20,603	5
North Carolina	\$1,823	25	0.364	13	\$5,816	-	-	\$7,639	\$8,906	\$16,545	24
North Dakota	\$1,079	42	0.230	40	\$3,680	-	-	\$4,759	\$8,906	\$13,665	46

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Ohio	\$1,420	35	0.470	8	\$7,520	-	-	\$8,940	\$8,906	\$17,846	14
Oklahoma	\$1,341	37	0.190	47	\$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	\$2,417	15	0.741	1	\$11,856	-	-	\$14,273	\$8,906	\$23,179	3
Rhode Island	\$1,056	44	0.340	16	\$5,440	-	-	\$6,496	\$8,906	\$15,402	31
South Carolina	\$3,582	4	0.260	35	\$4,160	-	-	\$7,742	\$8,906	\$16,648	23
South Dakota	\$1,467	32	0.280	31	\$4,480	-	-	\$5,947	\$8,906	\$14,853	38
Tennessee	\$1,461	33	0.284	30	\$4,544	-	-	\$6,005	\$8,906	\$14,911	37
Texas	\$1,065	43	0.200	44	\$3,200	-	-	\$4,265	\$8,906	\$13,171	48
Utah	\$2,894	12	0.314	22	\$5,024	-	-	\$7,918	\$8,906	\$16,824	20
Vermont	\$2,377	16	0.311	24	\$4,976	-	-	\$7,353	\$8,906	\$16,259	26
Virginia	\$1,928	22	0.492	7	\$7,872	-	-	\$9,800	\$8,906	\$18,706	9
Washington	\$2,172	20	0.494	5	\$7,904	-	-	\$10,076	\$8,906	\$18,982	8
West Virginia	\$3,235	6	0.357	14	\$5,712	-	-	\$8,947	\$8,906	\$17,853	13
Wisconsin	\$2,578	14	0.329	18	\$5,264	-	-	\$7,842	\$8,906	\$16,748	21
Wyoming	\$2,998	7	0.240	37	\$3,840	-	-	\$6,838	\$8,906	\$15,744	29

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).