

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

State	Annual Registration & Weight Fees ¹ (As of 1/2023)	State Ranking by Annual Registration & Weight Fees	Diesel Fuel Tax Rate (\$) ² (As of 1/2023)	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	\$837	48	0.290	24	\$4,640	-	-	\$5,477	\$10,556	\$16,033	42
Alaska	\$351	50	0.090	50	\$1,432	-	-	\$1,783	\$10,556	\$12,339	51
Arizona	\$4,234	2	0.270	32	\$4,320	-	-	\$8,554	\$10,556	\$19,110	18
Arkansas	\$1,573	31	0.288	26	\$4,608	-	-	\$6,181	\$10,556	\$16,737	36
California	\$2,934	9	0.748	1	\$11,968	-	-	\$14,902	\$10,556	\$25,458	3
Colorado	\$5,272	1	0.225	42	\$3,600	-	-	\$8,872	\$10,556	\$19,428	14
Connecticut	\$1,586	29	0.492	7	\$7,872	0.175	\$17,500	\$26,958	\$10,556	\$37,514	1
Delaware	\$1,430	34	0.220	43	\$3,520	-	-	\$4,950	\$10,556	\$15,506	44
Florida	\$1,336	38	0.361	13	\$5,776	-	-	\$7,112	\$10,556	\$17,668	26
Georgia	\$1,012	45	0.350	15	\$5,600	-	-	\$6,612	\$10,556	\$17,168	31
Hawaii	\$970	47	0.160	49	\$2,560	-	-	\$3,530	\$10,556	\$14,086	50
Idaho	\$3,400	5	0.330	17	\$5,280	-	-	\$8,680	\$10,556	\$19,236	16
Illinois	\$2,909	11	0.627	3	\$10,032	-	-	\$12,941	\$10,556	\$23,497	5
Indiana	\$2,370	17	0.550	4	\$8,800	-	-	\$11,170	\$10,556	\$21,726	6
Iowa	\$1,725	28	0.325	20	\$5,200	-	-	\$6,925	\$10,556	\$17,481	27
Kansas	\$2,315	18	0.260	33	\$4,165	-	-	\$6,480	\$10,556	\$17,036	33
Kentucky	\$2,114	21	0.230	39	\$3,680	0.029	\$2,850	\$8,644	\$10,556	\$19,200	17
Louisiana	\$514	49	0.201	45	\$3,220	-	-	\$3,734	\$10,556	\$14,290	49
Maine	\$4,002	3	0.312	21	\$4,992	-	-	\$8,994	\$10,556	\$19,550	11
Maryland	\$1,877	24	0.369	11	\$5,896	-	-	\$7,773	\$10,556	\$18,329	23
Massachusetts	\$1,920	23	0.240	34	\$3,840	-	-	\$5,760	\$10,556	\$16,316	41
Michigan	\$2,292	19	0.272	31	\$4,352	-	-	\$6,644	\$10,556	\$17,200	30
Minnesota	\$1,773	26	0.285	27	\$4,560	-	-	\$6,333	\$10,556	\$16,889	34
Mississippi	\$2,927	10	0.184	48	\$2,944	-	-	\$5,871	\$10,556	\$16,427	40
Missouri	\$1,727	27	0.220	43	\$3,520	-	-	\$5,247	\$10,556	\$15,803	43
Montana	\$1,296	39	0.298	23	\$4,760	-	-	\$6,056	\$10,556	\$16,612	37
Nebraska	\$1,400	36	0.290	24	\$4,640	-	-	\$6,040	\$10,556	\$16,596	38
Nevada	\$2,965	8	0.278	30	\$4,440	-	-	\$7,405	\$10,556	\$17,961	25
New Hampshire	\$1,091	41	0.238	36	\$3,812	-	-	\$4,903	\$10,556	\$15,459	45
New Jersey	\$1,255	40	0.484	8	\$7,744	-	-	\$8,999	\$10,556	\$19,555	10
New Mexico	\$185	51	0.229	41	\$3,660	0.044	\$4,378	\$8,223	\$10,556	\$18,779	19
New York	\$1,581	30	0.236	37	\$3,768	0.039	\$3,900	\$9,249	\$10,556	\$19,805	9
North Carolina	\$1,823	25	0.388	10	\$6,200	-	-	\$8,023	\$10,556	\$18,579	21
North Dakota	\$1,079	42	0.230	39	\$3,680	-	-	\$4,759	\$10,556	\$15,315	46
Ohio	\$1,420	35	0.470	9	\$7,520	-	-	\$8,940	\$10,556	\$19,496	13
Oklahoma	\$1,341	37	0.190	47	\$3,040	-	-	\$4,381	\$10,556	\$14,937	47

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Oregon	\$1,008	46	0.000	51	\$0	0.215	\$21,500	\$22,508	\$10,556	\$33,064	2
Pennsylvania	\$2,417	15	0.741	2	\$11,856	-	-	\$14,273	\$10,556	\$24,829	4
Rhode Island	\$1,056	44	0.350	15	\$5,600	-	-	\$6,656	\$10,556	\$17,212	29
South Carolina	\$3,582	4	0.280	29	\$4,480	-	-	\$8,062	\$10,556	\$18,618	20
South Dakota	\$1,467	32	0.300	22	\$4,800	-	-	\$6,267	\$10,556	\$16,823	35
Tennessee	\$1,461	33	0.284	28	\$4,544	-	-	\$6,005	\$10,556	\$16,561	39
Texas	\$1,065	43	0.200	46	\$3,200	-	-	\$4,265	\$10,556	\$14,821	48
Utah	\$2,894	12	0.364	12	\$5,824	-	-	\$8,718	\$10,556	\$19,274	15
Vermont	\$2,377	16	0.330	17	\$5,280	-	-	\$7,657	\$10,556	\$18,213	24
Virginia	\$1,928	22	0.518	5	\$8,288	-	-	\$10,216	\$10,556	\$20,772	7
Washington	\$2,173	20	0.494	6	\$7,904	-	-	\$10,077	\$10,556	\$20,633	8
Washington D.C.	\$2,758	13	0.235	38	\$3,760	-	-	\$6,518	\$10,556	\$17,074	32
West Virginia	\$3,235	6	0.357	14	\$5,712	-	-	\$8,947	\$10,556	\$19,503	12
Wisconsin	\$2,578	14	0.329	19	\$5,264	-	-	\$7,842	\$10,556	\$18,398	22
Wyoming	\$2,998	7	0.240	34	\$3,840	-	-	\$6,838	\$10,556	\$17,394	28

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 based in 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 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 \$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).