

Fuel (Excise) Taxes

TABLE 25A—TAXABLE DISTRIBUTIONS OF DIESEL FUEL AND ALTERNATIVE FUELS, 1937-38 TO 2010-11
(Taxable volume in thousands)

| Fiscal year | Diesel ^a (In gallons) | Alternative Fuels | | | |
|---------------|-------------------------------------|----------------------------------|--------------------------------------|---------------------------------------|-------------------------------------|
| | | LPG ^b (In gallons) | Alcohol ^c (In gallons) | Kerosene ^a (In gallons) | CNG ^d (In cubic feet) |
| 1 | 2 | 3 | 4 | 5 | 6 |
| 2010-11 | 2,564,018 | 26,823 | 2,254 | 8 | 9,533,728 |
| 2009-10 | 2,587,828 | 25,574 | 1,353 | 12 | 8,789,061 |
| 2008-09 | 2,683,711 | 18,673 | 949 | 7 | 8,445,623 |
| 2007-08 | 2,984,774 | 18,109 | 1,193 | 58 | 8,630,712 |
| 2006-07 | 3,075,583 | 18,523 | 77 | 35 | 6,980,258 |
| 2005-06 | 2,944,034 | 21,444 | 116 | 24 | 7,315,950 |
| 2004-05 | 2,887,782 | 24,555 | 26 | 16 | 4,567,369 |
| 2003-04 | 2,807,061 | 22,080 | 38 | 46 | 3,419,207 |
| 2002-03 | 2,637,224 | 14,831 | 241 | 13 | 2,264,298 |
| 2001-02 | 2,663,413 | 10,962 | 184 | 33 | 2,180,575 |
| 2000-01 | 2,602,395 | 6,836 | 97 | 112 | 3,574,690 |
| 1999-00 | 2,593,684 | 9,842 | 687 | 41 | 1,816,964 |
| 1998-99 | 2,349,368 | 7,948 | 3,200 | 87 | 1,047,553 |
| 1997-98 | 2,350,577 | 9,269 | 7,510 | 175 | 1,234,730 |
| 1996-97 | 2,254,890 | 9,606 | 8,090 | 426 | 1,042,480 |
| 1995-96 | 2,152,377 ^e | 14,489 | 6,068 | 314 | 316,056 |
| 1994-95 | 2,027,334 | | | | |
| 1993-94 | 1,855,445 | | | | |
| 1992-93 | 1,858,835 | | | | |
| 1991-92 | 1,885,446 ^f | | | | |
| 1990-91 | 1,737,380 | | | | |
| 1989-90 | 1,896,896 | | | | |
| 1988-89 | 1,788,790 | | | | |
| 1987-88 | 1,760,684 | | | | |
| 1986-87 | 1,667,829 | | | | |
| 1985-86 | 1,525,237 | | | | |
| 1984-85 | 1,466,586 | | | | |
| 1983-84 | 1,424,584 | | | | |
| 1982-83 | 1,257,607 | | | | |
| 1981-82 | 1,185,620 | | | | |
| 1980-81 | 1,179,810 | | | | |
| 1979-80 | 1,162,560 | | | | |
| 1978-79 | 1,104,046 | | | | |
| 1977-78 | 987,855 | | | | |
| 1976-77 | 915,481 | | | | |
| 1975-76 | 827,487 | | | | |
| 1974-75 | 753,064 | | | | |
| 1973-74 | 770,854 | | | | |
| 1972-73 | 735,380 | | | | |
| 1971-72 | 674,292 | | | | |
| 1970-71 | 615,887 | | | | |
| 1969-70 | 579,903 | | | | |
| 1968-69 | 543,083 | | | | |
| 1967-68 | 477,249 | | | | |
| 1966-67 | 435,900 | | | | |
| 1965-66 | 419,286 | | | | |
| 1964-65 | 387,014 | | | | |
| 1963-64 | 358,995 | | | | |
| 1962-63 | 328,716 | | | | |
| 1961-62 | 306,689 | | | | |
| 1960-61 | 286,429 | | | | |

Fuel (Excise) Taxes

TABLE 25A—TAXABLE DISTRIBUTIONS OF DIESEL FUEL AND ALTERNATIVE FUELS, 1937-38 TO 2010-11—Concluded
(Taxable volume in thousands)

| Fiscal year | Diesel ^a (In gallons) | Alternative Fuels | | | |
|---------------|-------------------------------------|----------------------------------|--------------------------------------|---------------------------------------|-------------------------------------|
| | | LPG ^b (In gallons) | Alcohol ^c (In gallons) | Kerosene ^a (In gallons) | CNG ^d (In cubic feet) |
| 1 | 2 | 3 | 4 | 5 | 6 |
| 1959-60 | 280,157 | | | | |
| 1958-59 | 267,247 | | | | |
| 1957-58 | 246,711 | | | | |
| 1956-57 | 237,481 | | | | |
| 1955-56 | 226,448 | | | | |
| 1954-55 | 202,406 | | | | |
| 1953-54 | 183,043 | | | | |
| 1952-53 | 174,026 | | | | |
| 1951-52 | 150,683 | | | | |
| 1950-51 | 131,562 | | | | |
| 1949-50 | 103,791 | | | | |
| 1948-49 | 89,341 | | | | |
| 1947-48 | 79,245 | | | | |
| 1946-47 | 71,385 | | | | |
| 1945-46 | 62,946 | | | | |
| 1944-45 | 54,107 | | | | |
| 1943-44 | 46,798 | | | | |
| 1942-43 | 41,765 | | | | |
| 1941-42 | 36,705 | | | | |
| 1940-41 | 26,023 | | | | |
| 1939-40 | 17,549 | | | | |
| 1938-39 | 12,273 | | | | |
| 1937-38 | 8,803 | | | | |

- a. Effective July 1, 1937, under the Use Fuel Tax Law, a 3-cent per gallon excise tax was collected on diesel and other fuels not subject to the motor vehicle fuel tax.
- b. Effective October 1, 1959, users and vendors of liquefied petroleum gases (LPG) were required to report under the Use Fuel Law. Prior to this date, they reported under the Motor Vehicle Fuel License Tax Law. Taxable volumes were recorded starting in 1995-96.
- c. Includes ethanol and methanol containing not more than 15 percent gasoline or diesel fuels. Ethanol and methanol became taxable under the Use Fuel Tax Law effective January 1, 1982; they were previously taxed under the Motor Vehicle Fuel License Tax Law. Taxable volumes were recorded starting in 1995-96.
- d. Effective January 1, 1971, compressed natural gas (CNG) is taxed under the Use Fuel Tax Law at a rate of 7 cents per 100 cubic feet measured at standard pressure and temperature. Taxable volumes were recorded starting in 1995-96.
- e. Effective July 1, 1995, under the new Diesel Fuel Tax Law, excise tax on diesel fuel is collected separately from use fuels, and the point of collection is moved from the wholesale level to the terminal rack level.
- f. Effective January 1, 1992, most use fuel tax became collectable by wholesalers of fuel. This change in the point of collection caused use fuel tax to be collected on more fuel than was actually used during the year.