

**Annual State Highway User Taxes**  
**On A Typical 5-Axle Tractor-Semitrailer Combination**  
As of January 2009

State	Annual Registration & Weight Fees (\$)	State Ranking by Annual Registration & Weight Fees	Diesel Fuel Tax Rate (\$)	State Ranking by Diesel Fuel Tax Rate	Fuel Tax on 20,870 Gallons (\$)	Third Structure Tax Rate (\$/mile)	Third Structure Tax on 120,000 Miles (\$)	Total Annual State Hwy User Fees (\$)	Federal Fuel, Heavy Vehicle Use, and Excise Taxes	Total State and Federal Hwy User Fees	State Ranking by \$ Total
Alabama	\$910	41	0.19	39	\$3,965	-	-	\$4,875	\$8,959	\$13,834	43
Alaska	\$351	49	0	49	\$0	-	-	\$351	\$8,959	\$9,310	50
Arizona	\$3,960	2	0.27	17	\$5,635	-	-	\$9,595	\$8,959	\$18,554	11
Arkansas	\$1,370	30	0.228	30	\$4,758	-	-	\$6,128	\$8,959	\$15,087	33
California	\$2,775	7	0.437	2	\$9,120	-	-	\$11,895	\$8,959	\$20,854	4
Colorado	\$4,468	1	0.205	35	\$4,278	-	-	\$8,746	\$8,959	\$17,705	14
Connecticut	\$1,586	24	0.434	3	\$9,058	-	-	\$10,644	\$8,959	\$19,603	6
Delaware	\$1,410	28	0.22	31	\$4,591	-	-	\$6,001	\$8,959	\$14,960	34
Florida	\$1,048	37	0.3187	9	\$6,651	-	-	\$7,699	\$8,959	\$16,658	17
Georgia	\$737	45	0.152	46	\$3,172	-	-	\$3,909	\$8,959	\$12,868	48
Hawaii	\$827	43	0.1612	45	\$3,364	-	-	\$4,191	\$8,959	\$13,150	47
Idaho	\$3,389	4	0.25	24	\$5,218	-	-	\$8,607	\$8,959	\$17,566	15
Illinois	\$3,210	5	0.445	1	\$9,287	-	-	\$12,497	\$8,959	\$21,456	3
Indiana	\$2,051	12	0.27	17	\$5,635	-	-	\$7,686	\$8,959	\$16,645	18
Iowa	\$1,705	22	0.235	28	\$4,904	-	-	\$6,609	\$8,959	\$15,568	31
Kansas	\$1,770	18	0.27	17	\$5,635	-	-	\$7,405	\$8,959	\$16,364	20
Kentucky	\$2,006	13	0.279	15	\$5,823	0.0285	\$3,420	\$11,249	\$8,959	\$20,208	5
Louisiana	\$514	47	0.2	36	\$4,174	-	-	\$4,688	\$8,959	\$13,647	45
Maine	\$3,462	3	0.3012	10	\$6,286	-	-	\$9,748	\$8,959	\$18,707	8
Maryland	\$1,852	15	0.2425	26	\$5,061	-	-	\$6,913	\$8,959	\$15,872	28
Massachusetts	\$1,450	26	0.21	34	\$4,383	-	-	\$5,833	\$8,959	\$14,792	36
Michigan	\$1,660	23	0.258	22	\$5,384	-	-	\$7,044	\$8,959	\$16,003	26
Minnesota	\$1,760	19	0.255	23	\$5,322	-	-	\$7,082	\$8,959	\$16,041	25
Mississippi	\$2,927	6	0.184	40	\$3,840	-	-	\$6,767	\$8,959	\$15,726	30
Missouri	\$1,730	20	0.17	43	\$3,548	-	-	\$5,278	\$8,959	\$14,237	38
Montana	\$1,162	35	0.285	13	\$5,948	-	-	\$7,110	\$8,959	\$16,069	24
Nebraska	\$1,286	32	0.264	20	\$5,510	-	-	\$6,796	\$8,959	\$15,755	29
Nevada	\$2,576	8	0.2781	16	\$5,804	-	-	\$8,380	\$8,959	\$17,339	16
New Hampshire	\$712	46	0.19625	38	\$4,096	-	-	\$4,808	\$8,959	\$13,767	44
New Jersey	\$1,258	33	0.175	42	\$3,652	-	-	\$4,910	\$8,959	\$13,869	42

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New Mexico	\$190	50	0.22	31	\$4,591	0.0438	\$5,256	\$10,037	\$8,959	\$18,996	7
New York	\$991	40	0.3965	4	\$8,275	0.039	\$4,680	\$13,946	\$8,959	\$22,905	2
North Carolina	\$1,255	34	0.299	12	\$6,240	-	-	\$7,495	\$8,959	\$16,454	19
North Dakota	\$1,018	38	0.23	29	\$4,800	-	-	\$5,818	\$8,959	\$14,777	37
Ohio	\$1,372	29	0.28	14	\$5,844	-	-	\$7,216	\$8,959	\$16,175	23
Oklahoma	\$993	39	0.13	48	\$2,713	-	-	\$3,706	\$8,959	\$12,665	49
Oregon	\$509	48	0	49	\$0	0.1316	\$15,792	\$16,301	\$8,959	\$25,260	1
Pennsylvania	\$1,715	21	0.381	5	\$7,951	-	-	\$9,666	\$8,959	\$18,625	9
Rhode Island	\$1,056	36	0.3	11	\$6,261	-	-	\$7,317	\$8,959	\$16,276	22
South Carolina	\$820	44	0.1675	44	\$3,496	-	-	\$4,316	\$8,959	\$13,275	46
South Dakota	\$1,482	25	0.24	27	\$5,009	-	-	\$6,491	\$8,959	\$15,450	32
Tennessee	\$1,420	27	0.184	40	\$3,840	-	-	\$5,260	\$8,959	\$14,219	39
Texas	\$857	42	0.2	36	\$4,174	-	-	\$5,031	\$8,959	\$13,990	41
Utah	\$1,821	16	0.245	25	\$5,113	-	-	\$6,934	\$8,959	\$15,893	27
Vermont	\$1,922	14	0.26	21	\$5,426	-	-	\$7,348	\$8,959	\$16,307	21
Virginia	\$1,350	31	0.216	33	\$4,508	-	-	\$5,858	\$8,959	\$14,817	35
Washington	\$1,792	17	0.375	6	\$7,826	-	-	\$9,618	\$8,959	\$18,577	10
West Virginia	\$2,301	10	0.322	8	\$6,720	-	-	\$9,021	\$8,959	\$17,980	13
Wisconsin	\$2,575	9	0.329	7	\$6,866	-	-	\$9,441	\$8,959	\$18,400	12
Wyoming	\$2,231	11	0.14	47	\$2,922	-	-	\$5,153	\$8,959	\$14,112	40

The chart displays the highway user taxes and fees for a typical tractor-semitrailer combination at 80,000 pounds gross weight. For the sake of comparison, the taxes and fees are those that would be incurred by such a vehicle if it traveled for the full year entirely within each respective state. The registration fees in each state include charges imposed on registrants based in the state. Property, sales, and excise taxes are not included here, except to the extent that fees in lieu of property tax may be collected through the vehicle registration process. Where such fees are included, the vehicle is assumed to have cost \$100,000 and to be in the first year of operation.