1-Dec-02

STATE	CONTACT	PHONE NUMBER	ALLOWANCE %	POINT OF TAXATION	YEARLY ALLOWANCE	YEARLY TAX RECEIPTS
Alabama	Steve Dubose	334-242-1199	2% first $10,000, then 1% after - max $500.00/mo	Distributor	Unavailable	Unavailable
Alaska	Robynn Wilson	907-269-6634	1% of tax due or $100.00/mo, whichever is lowest	Distributor	$ 67,925.00	$ 47,109,706.00
Arizona	Kathleen Morley	602-712-4027	4/10 of % of the tax due up to $200,000/yr	Terminal	$2,111,709.00	$596,325,030.00
Arkansas	Tommy Bailey	501-682-4807	3% of 1st million gallons (Gasoline Only)	Distributor	Unavailable	Unavailable
California	Robert Colivas	916-323-9462	None	Terminal	Unavailable	Unavailable
Colorado	Rich Hall	303-205-5683	2 1/2% for gasoline and aviation; 1% for special fuel	Distributor	Unavailable	$ 550,000,000.00
Connecticut	Bill McKellar	860-541-3205	None	Distributor	Unavailable	Unavailable
Delaware	Michael Harrell	302-744-2710	1% for gasoline; 1/2% for special fuels (Losses Only)	Distributor	$ 2,513.94	$ 99,318,709.00
District of Columbia	Mary Yearby	202-442-6579	None	Distributor	Unavailable	Unavailable
Florida	Peter Steffens	850-922-2674	2/10 of 1% for gasoline; .67 of 1% for diesel	Terminal	Unavailable	Unavailable
Georgia	Dale Shuirman	404-417-6706	1% of first 5 1/2 cents to all distributors Refund of 2% of the first 5 1/2 cents of motor fuel taxes to most retailers 3% to retail dealers for collecting the sales tax	Distributor	Unavailable Unavailable	Unavailable Unavailable
Hawaii	Mel Wakumato	808-587-1611	None	Distributor	Unavailable	Unavailable
Idaho	Dar Walters	208-334-7702	2% (1 + 1 rule - distributor gets 2% if passes 1% to retailer)	Terminal	Unavailable	Unavailable
Illinois	Roland Marr	217-785-2645	2% for distributors and suppliers	Distributor	$ 20,000,000.00	$ 1,200,000,000.00
Indiana	Loreoda Voils	317-615-2534	1.6% for gasoline and special fuels	Distributor-G Terminal-D	$ 10,320,318.00	$ 645,019,900.00
Iowa	Dale Thede	515-281-3766	Motor Fuel--total 1.6% (four-tenths percent--supplier, one and two-tenths percent--distributor. Undyed special fuel--total 0.7% (thirty-five hundredths percent--supplier, thirty-five hundredths--distributor or dealer purchasing directly from a suppplier. Exported gallons are not included.	Terminal	Unavailable	Unavailable
Kansas	Patricia Williams	785-296-7048	2 1/2% for gasoline and diesel	Terminal	Unavailable	Unavailable
Kentucky	Jim Oliver	502-564-2935	2 1/4% for gasoline and special fuels	Distributor	$ 9,475,592.31	$ 429,812,247.60
Louisiana	Cinde Fontenot	225-925-7652	3% for diesel; 3% of first cent for importers; 3% for first 4 cents for jobbers.	1st Import-G Distributor-D	$ 35,443,964.20	$ 582,233,732.60

1-Dec-02

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Maine	Timothy Paul	207-624-9570	Gas 1/2%, diesel 1/4%, and Propane 1% for Distributors/Suppliers.. All transfers add another 1/2,1/4,and 1% respectively. Retailers 1/2% on gas	Distributor	Unavailable	Unavailable
Maryland	Richard Carey	410-260-7131	See Below	First Import/ Distributor-G Distributor-D	$ 18,622,000.00	$ 686,975,000.00
Massachusetts	Allan Ferullo	617-887-6763	None	Distributor-G Distributor/Bulk User-D	Unavailable	Unavailable
Michigan	Angie Hill	517-636-4711	1.5% for gasoline or aviation gas; 1/3 of 1.5% (.5 %)passed to retailers	Terminal	Unavailable	$ 802,846,559.10
Minnesota	Brin Rauscher	651-296-0889	2 1/2% for gasoline; 1 % for special fuel	Terminal	$ 8,441,183.46	$ 616,183,659.13
Mississppi	George Higdon	601-923-7150	2% for gasoline	Distributor	$ 5,874,759.90	$ 282,112,432.00
Missouri	Kieth Gast	573-751-5902	3% for gasoline, 2% for diesel for suppliers, passed on to eligible purchasers, plus 1/10 of 1% collection allowance for suppliers.	Terminal	$ 20,162,430.16 CY 2001	$ 695,837,201.73 CY 2001
Montana	Bob Turner	406-444-7672	1% on gasoline and diesel	Distributor	$ 1,849,314.00	$ 184,931,441.00
Nebraska	Janet Lake	402-471-5678	5% for gas and aviation fuels up to $5,000, 2.5% after; 2% for CNG and diesel up to $5,000, .5% after	Distributor	$5,736,280.00	$325,135,242.00
Nevada	Dawn Lietz	775-684-4626	2% of all tax collected on all fuel types, inc. County Option tax. No allowance for collection of fee's such as Cleanup/Inspection.	Distributor	$ 8,200,000.00	$ 420,000,000.00 Approximately
New Hampshire	Scott Bryer	603-271-2387	1% shrinkage allow to dealers	Distributor	Unavailable	Unavailable
New Jersey	Joe O'Gorman	609-633-8047	None	Distributor-G Retailer-D	Unavailable	Unavailable
New Mexico	Linda Palmer	505-827-0982	None	Distributor	Unavailable	Unavailable
New York	BJ Stramezzi	212-459-7829	None	First Import-G First Import/ Distributor-D	Unavailable	Unavailable
NorthCarolina	Angela Altice	919-733-8382	2% up to 150,000 gallons; 1 1/2% up to 100,000 gallons; 1% over 250,000 gallons (gasoline); .1% administrative up to $8,000/mo	Terminal	Unavailable	Unavailable
North Dakota	Joan Galster	701-328-3139	2% for gasoline; 1% for special fuels up to $300/mo	Distributor-G Distributor/ Retailer-D	Unavailable	$ 115,907,985.93

1-Dec-02

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Ohio	Mark Prater	614-644-5846	3% shrinkage to distributor. The distributor adds back 1% and this is passed on to the retailer in a form of a refund. Refunds are issued twice a year.	Distributor	Unavailable	$ 1,400,000,000.00
Oklahoma	Christy Dixon	405-522-4197	1/10 of 1% for gasoline and diesel fuel	Terminal	Unavailable	$ 392,968,604.00
Oregon	Quintin Hess	503-378-6789	4% collection allowance that applies to sales of use fuel by licensed use fuel sellers.	Distributor-G Retailer-D	Unavailable	Unavailable
Pennsylvania	Paul Sload	717-783-2518	2% for first $50,000; 1.5% for $50,000 to $75,000; 1% for $75,000 to $100,000; 1/2% for over $100,000	Distributor	$ 6,206,802.00	$ 758,476,689.00
Rhode Island	William Barrette	401-222-6311	None	Distributor	Unavailable	Unavailable
South Carolina	Robert Cromer	803-898-5775	1% teir allowance up to $2,000/mo and no more than $6,000/qtr	Terminal	Unavailable	Unavailable
South Dakota	Debra Hillmer	605-773-5747	2.25% allowance; 1/3 is retained by the supplier and 2/3 is passed on to the retailer	Terminal	$2.7 million	$134 million
Tennessee	Ray Grisby	615-532-6914	1.5415% tare allowance; 1/10 of 1% for timely filing	First Import-G Terminal-D	Unavailable	Unavailable
Texas	Kirk Davenport	512-463-3849	2% on gasoline and special fuel 1% allowance to permitted liquefied gas dealers	Distributor	Unavailable	Unavailable
Utah	Julie Jones	801-297-4671	2% on gasoline	Distributor-G Terminal-D	Unavailable	Unavailable
Vermont	Doug Bessette	802-828-2077	1.5 gallons per 10,000 gallons	Distributor-G Distributor/ User-D	Unavailable	Unavailable
Virginia	Tammy West	804-367-8116	1% to distributor and supplier's on purchases below the rack; .001% admin. and .5% to supplier	Terminal	Unavailable	Unavailable
Washington	Jeff Beach	360-664-1844	1/4 of 1% for gasoline for suppliers, .0031 of 1% for distributors and other licensees, except exporters	Terminal	$ 1,500,000.00	$ 625,000,000.00
West Virginia	Tom Raynes	304-558-8711	None	Distributor	Unavailable	Unavailable
Wisconsin	John Nordlie	608-267-3556	1.35% for suppliers on gasoline only. Of this 1.25% is passed onto the Wholesale Distributor.	Terminal	Unavailable	$ 819,278,000.00
Wyoming	Merle Rise	307 777 3909	1% shrinkage for qualified gallons	Terminal	Unavailable	Unavailable