



DEPARTMENT OF REVENUE
INDIANA GOVERNMENT CENTER NORTH
100 N. SENATE AVE

DEPARTMENTAL NOTICE #12

SEPTEMBER 2014

(Replaces Departmental Notice #12 dated July 2005)

Effective Date: Upon Publication

SUBJECT: State and Federal Excise Taxes Levied on Motor Fuel

REFERENCES: IC 6-6-1.1-201; IC 6-6-2.5-28; IC 16-44-2-18; IC 16-44-2-18.5

DISCLAIMER: Departmental notices are intended to provide nontechnical assistance to the general public. Every attempt is made to provide information that is consistent with the appropriate statutes, rules, and court decisions. Any information that is not consistent with the law, regulations, or court decisions is not binding on the department or the taxpayer. Therefore, the information provided herein should serve only as a foundation for further investigation and study of the current law and procedures related to the subject matter covered herein. This document does not meet the definition of a "statement" required to be published in the Indiana Register under IC 4-22-2-7.

SUMMARY OF CHANGES

Aside from technical, nonsubstantive changes, this notice updates the types of fuel subject to state and federal excise taxes and the state and federal tax rates imposed on those types of fuel. The notice also deletes language concerning the prepaid sales tax on gasoline.

REQUIREMENTS TO FILE FORM ST-103MP

Persons who sell special fuel through a stationary-metered pump (service stations, convenience stores, key pumps, etc.) must file Form ST-103MP. "Special fuel" includes biodiesel, blended biodiesel, and natural gas products. The term does not include gasoline; ethanol produced, stored, or sold for the manufacture of or compounding or blending with gasoline; kerosene; or jet fuel (if the purchaser of the jet fuel has provided to the seller proof of the purchaser's federal jet fuel registration at or before the time of each sale. Taxpayers that do not sell special fuel should file Form ST-103.

DETERMINATION OF THE AMOUNT OF EXCISE TAXES PAID

Generally, a taxpayer can determine the amount of state and federal excise tax that was paid by reviewing the invoice from the distributor. Currently, the state excise tax rate is \$.18 per gallon for gasoline and \$.16 per gallon for diesel fuel. If you have been charged \$.19 per gallon for gasoline, or \$.17 per gallon for diesel fuel, the distributor has included

the Oil Inspection Fee on the same line as the state excise tax. The Oil Inspection Fee CANNOT be backed out to determine the net price of the fuel. NOTE: The Oil Inspection Fee is \$.01per gallon and is imposed on gasoline and special fuel.

The following charts list the current and previous tax rates per gallon to help assist in completing the ST-103MP. All rates include state and federal excise taxes. The rates do not include any sales or use taxes.

Gasoline Tax Rate

10/01/93 thru 12/31/95	.334
01/01/96 thru 09/30/97	.333
10/01/97 thru 12/31/02	.33400
01/01/03 thru present	.364

Special Fuel Tax Rate

10/01/93 thru 12/31/95	.404
01/01/96 thru 09/30/97	.403
10/01/97 thru present	.40400

The gasoline use tax rate is contained in Departmental Notice #2 and is available on the department's website at www.in.gov/dor/.



Michael J. Alley
Commissioner