



Indiana Department of Revenue

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Departmental Notice #2

Subject: Gasoline Use Tax Rate

Effective Date: January 1, 2026

References: IC 6-2.5-3.5-15

Replaces Departmental Notice #2, dated December 2025

Disclaimer: This document is not a "statement" required to be published in the Indiana Register under IC 4-22-7-7. However, under IC 6-2.5-3.5-15, the department is required to publish the gasoline use tax rate on the department's Internet website in a Departmental Notice. The purpose of this notice is to inform each refiner, terminal operator, and qualified distributor known to the department to be required to collect gasoline use tax the rate at which the gasoline use tax is to be charged for the month stated in this notice. The gasoline use tax rate is calculated monthly by the department and is effective for the month stated in this notice.

Statutory calculation of gasoline use tax rate

The rate is defined by IC 6-2.5-3.5-15 as the product of:

1. the statewide average retail price per gallon of gasoline (excluding the Indiana gasoline tax, the federal gasoline tax, the Indiana gasoline use tax, and the Indiana gross retail tax (if any)); multiplied by
2. seven percent (7%)
3. then rounded to the nearest one-tenth of one cent (\$0.001)

Using the retail price of gasoline for the period from November 16, 2025, to December 15, 2025, (as required by IC 6-2.5-3.5-15(b)(1)), the department has determined the statewide average retail price per gallon of gasoline to be **\$2.2005** for the period.

The daily gasoline price data used to derive the average daily price for gasoline in Indiana was provided by Oil Price Information Service (OPIS). Any data provided by OPIS is copyrighted by OPIS and may not be reproduced or disseminated in any manner except with the explicit written consent of OPIS. The information provided on the Indiana Department of Revenue's website and publication is being provided for the sole purpose of reporting, computing, and remitting the Indiana gasoline use tax imposed by IC 6-2.5-3.5 and may not be used for any other commercial purpose.

Equation for Gasoline Use Tax Rate

Based on the average price of gasoline for the period in question, the gasoline use tax rate is computed as follows:

Equation	Math
Statewide average retail price per gallon	2.2005
Multiplied by the state retail tax	<u>x .07</u>
	0.154035
Rounded to the nearest one-tenth of one cent	0.154

Gasoline Use Tax Rate

Based on the previous calculations, the gasoline use tax rate for the period from January 1, 2026, to January 31, 2026, is fifteen and four-tenths cents (\$0.154) per gallon.



Christopher W. Russell
General Counsel
Indiana Department of State Revenue

Gasoline Use Tax rates for periods beginning July 1, 2014

Period from	Period to	Rate Per Gallon
July 1, 2014	July 31, 2014	22.9 cents
August 1, 2014	August 31, 2014	21.7 cents
September 1, 2014	September 30, 2014	20.2 cents
October 1, 2014	October 31, 2014	20.4 cents
November 1, 2014	November 30, 2014	19.0 cents
December 1, 2014	December 31, 2014	17.0 cents
January 1, 2015	January 31, 2015	15.2 cents
February 1, 2015	February 28, 2015	10.9 cents
March 1, 2015	March 31, 2015	11.8 cents
April 1, 2015	April 30, 2015	12.9 cents
May 1, 2015	May 31, 2015	13.1 cents
June 1, 2015	June 30, 2015	14.3 cents
July 1, 2015	July 31, 2015	15.8 cents
August 1, 2015	August 31, 2015	15.9 cents
September 1, 2015	September 30, 2015	14.1 cents
October 1, 2015	October 31, 2015	14.1 cents
November 1, 2015	November 30, 2015	13.4 cents
December 1, 2015	December 31, 2015	12.2 cents
January 1, 2016	January 31, 2016	10.0 cents
February 1, 2016	February 29, 2016	10.0 cents
March 1, 2016	March 31, 2016	8.0 cents
April 1, 2016	April 30, 2016	9.5 cents
May 1, 2016	May 31, 2016	10.9 cents
June 1, 2016	June 30, 2016	12.3 cents
July 1, 2016	July 31, 2016	14.1 cents
August 1, 2016	August 31, 2016	12.5 cents
September 1, 2016	September 30, 2016	11.3 cents
October 1, 2016	October 31, 2016	12.0 cents
November 1, 2016	November 30, 2016	12.2 cents
December 1, 2016	December 31, 2016	11.4 cents
January 1, 2017	January 31, 2017	11.6 cents
February 1, 2017	February 28, 2017	13.1 cents
March 1, 2017	March 31, 2017	11.7 cents
April 1, 2017	April 30, 2017	12.4 cents
May 1, 2017	May 31, 2017	12.9 cents
June 1, 2017	June 30, 2017	12.9 cents
July 1, 2017	July 31, 2017	12.8 cents
August 1, 2017	August 31, 2017	11.9 cents
September 1, 2017	September 30, 2017	12.5 cents
October 1, 2017	October 31, 2017	13.4 cents
November 1, 2017	November 30, 2017	12.8 cents
December 1, 2017	December 31, 2017	14.3 cents
January 1, 2018	January 31, 2018	13.6 cents
February 1, 2018	February 28, 2018	14.0 cents

Period from	Period to	Rate Per Gallon
March 1, 2018	March 31, 2018	13.8 cents
April 1, 2018	April 30, 2018	13.3 cents
May 1, 2018	May 31, 2018	14.4 cents
June 1, 2018	June 30, 2018	15.9 cents
July 1, 2018	July 31, 2018	16.7 cents
August 1, 2018	August 31, 2018	16.2 cents
September 1, 2018	September 30, 2018	16.1 cents
October 1, 2018	October 31, 2018	15.8 cents
November 1, 2018	November 30, 2018	16.1 cents
December 1, 2018	December 31, 2018	14.4 cents
January 1, 2019	January 31, 2019	12.0 cents
February 1, 2019	February 28, 2019	11.0 cents
March 1, 2019	March 31, 2019	11.4 cents
April 1, 2019	April 30, 2019	12.8 cents
May 1, 2019	May 31, 2019	15.1 cents
June 1, 2019	June 30, 2019	16.1 cents
July 1, 2019	July 31, 2019	15.6 cents
August 1, 2019	August 31, 2019	15.1 cents
September 1, 2019	September 30, 2019	14.9 cents
October 1, 2019	October 31, 2019	13.4 cents
November 1, 2019	November 30, 2019	13.9 cents
December 1, 2019	December 31, 2019	13.4 cents
January 1, 2020	January 31, 2020	13.4 cents
February 1, 2020	February 29, 2020	13.4 cents
March 1, 2020	March 31, 2020	12.6 cents
April 1, 2020	April 30, 2020	11.8 cents
May 1, 2020	May 31, 2020	8.0 cents
June 1, 2020	June 30, 2020	7.6 cents
July 1, 2020	July 31, 2020	10.4 cents
August 1, 2020	August 31, 2020	11.3 cents
September 1, 2020	September 30, 2020	11.0 cents
October 1, 2020	October 31, 2020	11.0 cents
November 1, 2020	November 30, 2020	10.7 cents
December 1, 2020	December 31, 2020	10.3 cents
January 1, 2021	January 31, 2021	10.2 cents
February 1, 2021	February 28, 2021	12.0 cents
March 1, 2021	March 31, 2021	12.8 cents
April 1, 2021	April 30, 2021	14.8 cents
May 1, 2021	May 31, 2021	15.1 cents
June 1, 2021	June 30, 2021	16.0 cents
July 1, 2021	July 31, 2021	16.8 cents
August 1, 2021	August 31, 2021	17.5 cents
September 1, 2021	September 30, 2021	17.6 cents
October 1, 2021	October 31, 2021	17.3 cents
November 1, 2021	November 30, 2021	17.9 cents
December 1, 2021	December 31, 2021	19.0 cents

Period from	Period to	Rate Per Gallon
January 1, 2022	January 31, 2022	18.2 cents
February 1, 2022	February 28, 2022	17.3 cents
March 1, 2022	March 31, 2022	18.4 cents
April 1, 2022	April 30, 2022	21.9 cents
May 1, 2022	May 31, 2022	24.1 cents
June 1, 2022	June 30, 2022	24.0 cents
July 1, 2022	July 31, 2022	29.1 cents
August 1, 2022	August 31, 2022	29.4 cents
September 1, 2022	September 30, 2022	24.0 cents
October 1, 2022	October 31, 2022	22.0 cents
November 1, 2022	November 30, 2022	23.1 cents
December 1, 2022	December 31, 2022	23.3 cents
January 1, 2023	January 31, 2023	19.9 cents
February 1, 2023	February 28, 2023	17.2 cents
March 1, 2023	March 31, 2023	18.6 cents
April 1, 2023	April 30, 2023	19.0 cents
May 1, 2023	May 31, 2023	20.3 cents
June 1, 2023	June 30, 2023	20.4 cents
July 1, 2023	July 31, 2023	20.5 cents
August 1, 2023	August 31, 2023	19.4 cents
September 1, 2023	September 30, 2023	21.1 cents
October 1, 2023	October 31, 2023	21.5 cents
November 1, 2023	November 30, 2023	20.3 cents
December 1, 2023	December 31, 2023	18.6 cents
January 1, 2024	January 31, 2024	16.7 cents
February 1, 2024	February 29, 2024	15.5 cents
March 1, 2024	March 31, 2024	16.9 cents
April 1, 2024	April 30, 2024	18.9 cents
May 1, 2024	May 31, 2024	20.4 cents
June 1, 2024	June 30, 2024	20.5 cents
July 1, 2024	July 31, 2024	20.1 cents
August 1, 2024	August 31, 2024	20.3 cents
September 1, 2024	September 30, 2024	20.4 cents
October 1, 2024	October 31, 2024	18.3 cents
November 1, 2024	November 30, 2024	17.7 cents
December 1, 2024	December 31, 2024	16.6 cents
January 1, 2025	January 31, 2025	16.5 cents
February 1, 2025	February 28, 2025	17.0 cents
March 1, 2025	March 31, 2025	16.5 cents
April 1, 2025	April 30, 2025	15.9 cents
May 1, 2025	May 31, 2025	17.8 cents
June 1, 2025	June 30, 2025	17.4 cents

Period from	Period to	Rate Per Gallon
July 1, 2025	July 31, 2025	17.5 cents
August 1, 2025	August 31, 2025	17.5 cents
September 1, 2025	September 30, 2025	17.8 cents
October 1, 2025	October 31, 2025	18.0 cents
November 1, 2025	November 30, 2025	16.7 cents
December 1, 2025	December 31, 2025	16.5 cents
January 1, 2026	January 31, 2026	15.4 cents

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Prepaid Sales Tax rates for periods beginning July 1, 1994

Period from	Period to	Rate Per Gallon
July 1, 1994	December 31, 1994	2.9 cents
January 1, 1995	June 30, 1995	3.7 cents
July 1, 1995	December 31, 1995	3.3 cents
January 1, 1996	June 30, 1996	3.3 cents
July 1, 1996	December 31, 1996	3.4 cents
January 1, 1997	June 30, 1997	4.0 cents
July 1, 1997	December 31, 1997	3.9 cents
January 1, 1998	June 30, 1998	4.0 cents
July 1, 1998	December 31, 1998	2.9 cents
January 1, 1999	June 30, 1999	3.0 cents
July 1, 1999	December 31, 1999	2.4 cents
January 1, 2000	June 30, 2000	3.6 cents
July 1, 2000	December 31, 2000	4.6 cents
January 1, 2001	June 30, 2001	4.9 cents
July 1, 2001	December 31, 2001	4.9 cents
January 1, 2002	June 30, 2002	4.9 cents
July 1, 2002	December 31, 2002	3.2 cents
January 1, 2003	June 30, 2003	5.3 cents
July 1, 2003	December 31, 2003	6.6 cents
January 1, 2004	June 30, 2004	6.5 cents
July 1, 2004	December 31, 2004	6.6 cents
January 1, 2005	June 30, 2005	7.6 cents
July 1, 2005	December 31, 2005	7.8 cents
January 1, 2006	June 30, 2006	11.2 cents
July 1, 2006	December 31, 2006	9.5 cents
January 1, 2007	June 30, 2007	11.9 cents
July 1, 2007	December 31, 2007	9.9 cents
January 1, 2008	June 30, 2008	12.4 cents
July 1, 2008	December 31, 2008	15.5 cents
January 1, 2009	January 31, 2009	19.4 cents
February 1, 2009	June 30, 2009	9.9 cents
July 1, 2009	December 31, 2009	8.9 cents
January 1, 2010	June 30, 2010	11.1 cents
July 1, 2010	December 31, 2010	11.8 cents
January 1, 2011	June 30, 2011	12.3 cents
July 1, 2011	December 31, 2011	15.1 cents
January 1, 2012	June 30, 2012	17.2 cents
July 1, 2012	December 31, 2012	16.3 cents
January 1, 2013	June 30, 2013	18.3 cents
July 1, 2013	December 31, 2013	17.7 cents
January 1, 2014	June 30, 2014	16.8 cents