

## History and Calculation of Sales and Use Tax Equivalent Rate

Rate Effective Date	Average Annual Price - Regular Unleaded			Sales & Use Tax Equivalent Rate		
	Gross Cost Per Gallon	Less: Federal & State Taxes	Net Cost Per Gallon	SUTE Rate	Gasoline/Clean Burning	Special Fuel/Diesel
7/1/2013	355.39	41.91	313.49	1.0%	3.10	3.10
1/1/2015	345.95	45.53	300.42	2.0%	6.00	6.00
7/1/2015	297.78	46.68	251.10	3.0%	7.50	7.50
1/1/2016	249.92	48.82	201.10	4.0%	8.00	8.00
7/1/2016	225.60	50.37	175.24	5.0%	8.80	8.80
7/1/2017	226.31	51.75	174.56	5.0%	8.70	8.70
7/1/2018	246.46	52.20	194.26	5.0%	9.70	9.70
7/1/2019	263.14	53.70	209.44	5.0%	10.50	10.50
7/1/2020				5.0%		

Notes: (1) SUTE Rate is rounded to nearest one-tenth of a cent (2) dollar amounts are in cents

Source: Oil Price Information Service & Bureau of Revenue Estimates