



**DEPARTMENTAL NOTICE #2
APRIL 2022**

SUBJECT: GASOLINE USE TAX RATE

REFERENCE: IC 6-2.5-3.5-15

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%); rounded to
- 3) The nearest one-tenth of one cent (\$0.001)

Using the retail price of gasoline for the period from February 16, 2022, to March 15, 2022 (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 **\$3.1252** 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.

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

Statewide average retail price per gallon:	3.1252
Multiplied by the state retail tax:	$\times .07$
	0.218764

Rounded to the nearest one-tenth of one cent: 0.219

GASOLINE USE TAX RATE

Based on the previous calculations, the gasoline use tax rate for the period from April 1, 2022, to April 30, 2022, is **twenty-one and nine-tenths cents (\$0.219) per gallon.**



Christopher W. Russell
General Counsel
Indiana Department of State Revenue

The gasoline use tax rates for periods beginning July 1, 2014, are established below:

Period			Rate Per Gallon
July 1, 2014	to	July 31, 2014	22.9 cents
August 1, 2014	to	August 31, 2014	21.7 cents
September 1, 2014	to	September 30, 2014	20.2 cents
October 1, 2014	to	October 31, 2014	20.4 cents
November 1, 2014	to	November 30, 2014	19.0 cents
December 1, 2014	to	December 31, 2014	17.0 cents
January 1, 2015	to	January 31, 2015	15.2 cents
February 1, 2015	to	February 28, 2015	10.9 cents
March 1, 2015	to	March 31, 2015	11.8 cents
April 1, 2015	to	April 30, 2015	12.9 cents
May 1, 2015	to	May 31, 2015	13.1 cents
June 1, 2015	to	June 30, 2015	14.3 cents
July 1, 2015	to	July 31, 2015	15.8 cents
August 1, 2015	to	August 31, 2015	15.9 cents
September 1, 2015	to	September 30, 2015	14.1 cents
October 1, 2015	to	October 31, 2015	14.1 cents
November 1, 2015	to	November 30, 2015	13.4 cents
December 1, 2015	to	December 31, 2015	12.2 cents
January 1, 2016	to	January 31, 2016	10.0 cents
February 1, 2016	to	February 29, 2016	10.0 cents
March 1, 2016	to	March 31, 2016	8.0 cents
April 1, 2016	to	April 30, 2016	9.5 cents
May 1, 2016	to	May 31, 2016	10.9 cents
June 1, 2016	to	June 30, 2016	12.3 cents
July 1, 2016	to	July 31, 2016	14.1 cents
August 1, 2016	to	August 31, 2016	12.5 cents
September 1, 2016	to	September 30, 2016	11.3 cents
October 1, 2016	to	October 31, 2016	12.0 cents
November 1, 2016	to	November 30, 2016	12.2 cents
December 1, 2016	to	December 31, 2016	11.4 cents
January 1, 2017	to	January 31, 2017	11.6 cents
February 1, 2017	to	February 28, 2017	13.1 cents
March 1, 2017	to	March 31, 2017	11.7 cents
April 1, 2017	to	April 30, 2017	12.4 cents
May 1, 2017	to	May 31, 2017	12.9 cents
June 1, 2017	to	June 30, 2017	12.9 cents
July 1, 2017	to	July 31, 2017	12.8 cents
August 1, 2017	to	August 31, 2017	11.9 cents
September 1, 2017	to	September 30, 2017	12.5 cents
October 1, 2017	to	October 31, 2017	13.4 cents
November 1, 2017	to	November 30, 2017	12.8 cents
December 1, 2017	to	December 31, 2017	14.3 cents
January 1, 2018	to	January 31, 2018	13.6 cents
February 1, 2018	to	February 28, 2018	14.0 cents
March 1, 2018	to	March 31, 2018	13.8 cents
April 1, 2018	to	April 30, 2018	13.3 cents
May 1, 2018	to	May 31, 2018	14.4 cents

Period			Rate Per Gallon
June 1, 2018	to	June 30, 2018	15.9 cents
July 1, 2018	to	July 31, 2018	16.7 cents
August 1, 2018	to	August 31, 2018	16.2 cents
September 1, 2018	to	September 30, 2018	16.1 cents
October 1, 2018	to	October 31, 2018	15.8 cents
November 1, 2018	to	November 30, 2018	16.1 cents
December 1, 2018	to	December 31, 2018	14.4 cents
January 1, 2019	to	January 31, 2019	12.0 cents
February 1, 2019	to	February 28, 2019	11.0 cents
March 1, 2019	to	March 31, 2019	11.4 cents
April 1, 2019	to	April 30, 2019	12.8 cents
May 1, 2019	to	May 31, 2019	15.1 cents
June 1, 2019	to	June 30, 2019	16.1 cents
July 1, 2019	to	July 31, 2019	15.6 cents
August 1, 2019	to	August 31, 2019	15.1 cents
September 1, 2019	to	September 30, 2019	14.9 cents
October 1, 2019	to	October 31, 2019	13.4 cents
November 1, 2019	to	November 30, 2019	13.9 cents
December 1, 2019	to	December 31, 2019	13.4 cents
January 1, 2020	to	January 31, 2020	13.4 cents
February 1, 2020	to	February 29, 2020	13.4 cents
March 1, 2020	to	March 31, 2020	12.6 cents
April 1, 2020	to	April 30, 2020	11.8 cents
May 1, 2020	to	May 31, 2020	8.0 cents
June 1, 2020	to	June 30, 2020	7.6 cents
July 1, 2020	to	July 31, 2020	10.4 cents
August 1, 2020	to	August 31, 2020	11.3 cents
September 1, 2020	to	September 30, 2020	11.0 cents
October 1, 2020	to	October 31, 2020	11.0 cents
November 1, 2020	to	November 30, 2020	10.7 cents
December 1, 2020	to	December 31, 2020	10.3 cents
January 1, 2021	to	January 31, 2021	10.2 cents
February 1, 2021	to	February 28, 2021	12.0 cents
March 1, 2021	to	March 31, 2021	12.8 cents
April 1, 2021	to	April 30, 2021	14.8 cents
May 1, 2021	to	May 31, 2021	15.1 cents
June 1, 2021	to	June 30, 2021	16.0 cents
July 1, 2021	to	July 31, 2021	16.8 cents
August 1, 2021	to	August 31, 2021	17.5 cents
September 1, 2021	to	September 30, 2021	17.6 cents
October 1, 2021	to	October 31, 2021	17.3 cents
November 1, 2021	to	November 30, 2021	17.9 cents
December 1, 2021	to	December 31, 2021	19.0 cents
January 1, 2022	to	January 31, 2022	18.2 cents
February 1, 2022	to	February 28, 2022	17.3 cents
March 1, 2022	to	March 31, 2022	18.4 cents
April 1, 2022	to	April 30, 2022	21.9 cents

The prepayment rates for periods beginning July 1, 1994, are established below:

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