



Indiana Department of Revenue

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Departmental Notice #2

Subject: Gasoline Use Tax Rate

Effective Date: June 1, 2024

References: IC 6-2.5-3.5-15

Replaces Departmental Notice #2, dated May 2024

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 April 16, 2024, to May 15, 2024, (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 **\$2.9266** 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 | 2.9266 |
| Multiplied by the state retail tax | <u> x .07</u> |
| | 0.204862 |
| Rounded to the nearest one-tenth of one cent | 0.205 |

Gasoline Use Tax Rate

Based on the previous calculations, the gasoline use tax rate for the period from June 1, 2024, to June 30, 2024, is twenty and five-tenths cents (\$0.205) 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 |

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| 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 |

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| 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 |

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 |