

Deductions for Business Tax

Updated: February 2018

Federal and State Excise Taxes

| Fuels | Rate |
|---|-------------------|
| Federal: Gasoline Tax | \$.184 per gallon |
| State: Gasoline Tax thru 6/30/17 | \$.20 per gallon |
| State: Gasoline Tax from 7/1/17 to 6/30/18 | \$.24 per gallon |
| State: Gasoline Tax from 7/1/18 to 6/30/19 | \$.25 per gallon |
| State: Gasoline Tax from 7/1/19 and after | \$.26 per gallon |
| Federal: Diesel Fuel Tax | \$.244 per gallon |
| State: Diesel Fuel Tax thru 6/30/17 | \$.17 per gallon |
| State: Diesel Fuel Tax from 7/1/17 to 6/30/18 | \$.21 per gallon |
| State: Diesel Fuel Tax from 7/1/18 to 6/30/19 | \$.24 per gallon |
| State: Diesel Fuel Tax from 7/1/19 and after | \$.27 per gallon |
| State: Special Tax - All Petroleum Products | \$.01 per gallon |
| State: Special Tax - Environmental Fee | \$.004 per gallon |
| Federal: Kerosene Tax | \$.244 per gallon |
| Federal: Liquefied Gas for Motor Vehicles (propane) | \$.14 per gallon |
| State: Liquefied Gas for Motor Vehicles (propane) 7/1/17 to 6/30/18 | \$.17 per gallon |
| State: Liquefied Gas for Motor Vehicles (propane) 7/1/18 to 6/30/19 | \$.19 per gallon |
| State: Liquefied Gas for Motor Vehicles (propane) 7/1/19 and after | \$.22 per gallon |
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| Cigarettes | Rate |
| Federal: 4/1/2009 to present | \$1.01 per pack |
| State: 7/1/2007 to present (20 cigarettes per pack) | \$.62 per pack |
| State: 7/1/2007 to present (25 cigarettes per pack) | \$.775 per pack |

| Other Tobacco Products | Rate |
|--|---|
| State: 7/15/2002 to present | 6.6% of wholesale |
| Federal: Large Cigars (more than 3 pounds per 1000) | 52.75% of price, not to exceed \$402.60 per thousand/\$.40 max each |
| Federal: Small Cigars (3 pounds or less per 1000; pack of 20) | \$50.33 per thousand/\$1.01 per pack |
| Federal: Small Cigarettes (standard pack of 20) | \$50.33 per thousand/\$1.01 per pack, as listed above |
| Federal: Large Cigarettes (more than 3 pounds per 1000; 20 pack) | \$105.69 per thousand/\$2.11 per pack |
| Federal: Cigarette Papers (less than 6.5 inches) | \$.0315 per 50 papers |
| Federal: Cigarette Tubes (less than 6.5 inches) | \$.0630 per 50 tubes |
| Federal: Smokeless Snuff | \$1.51 per pound/\$.0944 per 1 oz. tin or pouch |
| Federal: Chewing Tobacco | \$.5033 per pound/\$.0315 per 1 oz. tin or pouch |
| Federal: Roll-Your-Own Tobacco | \$24.78 per pound/\$1.5488 per 1 oz. tin or pouch |
| Federal: Pipe Tobacco | \$2.8311 per pound/\$.1769 per 1 oz. tin or pouch |

| Beer | Rate |
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| State Beer Barrelage Tax: 7/15/2002 to present | \$0.1384 per gallon or \$4.29 per barrel |
| State Wholesale Beer Tax: 7/1/2013 to present | \$35.60 per barrel |
| State Wholesale Beer Tax: prior to 7/1/2013 | 17% of retailer's purchase price from licensed wholesalers |
| Federal: Regular Rate | \$18 per barrel/\$.05 per 12 oz. can |
| Federal: Regular Rate (effective 1/1/2018 and ending 12/31/2019) | \$16 per barrel on first 6,000,000 barrels brewed and removed during calendar year or imported during calendar year; \$18 for rest |
| Federal: Reduced Rate (for periods before 2018) | \$7 per barrel on first 60,000 barrels for brewer producing < 2 million barrels; \$18 for rest |
| Federal: Reduced Rate (effective 1/1/2018 and ending 12/31/2019) | \$3.50 per barrel on first 60,000 barrels for brewer producing < 2 million barrels; \$18 for rest |