



STATE OF ARKANSAS

Department of Finance and Administration

July 31, 2019

In accordance with the provisions of Act 416 of 2019, the Department of Finance and Administration has determined the wholesale sales tax on motor fuel (gasoline) and distillate special fuel (clear diesel) for the period of October 1, 2019 through September 30, 2020 to be \$.03 per gallon on wholesale sales of gasoline and \$.06 per gallon on wholesale sales of clear diesel fuels.

The per gallon wholesale sales tax rates are determined based on the average wholesale selling prices of the fuels during 2018 as published by the Energy Information Administration of the United States Department of Energy for the United States Gulf Coast Region.

The average wholesale sales price for regular grade gasoline during 2018 in the region was \$1.864 per gallon. When multiplied by one and six-tenths percent (1.6%) as established by Act 416, the wholesale sales tax on gasoline will be collected at \$.03 per gallon. The average wholesale sales price for distillate special fuel (clear diesel) during 2018 in the region was \$2.071 per gallon. When multiplied by two and nine-tenths percent (2.9%) as established by Act 416, the wholesale sales tax on clear diesel will be collected at \$.06 per gallon.

Arkansas Tax Rates – October 1, 2019 through September 30, 2020

(Total Tax Rates include current Motor Fuel, Special Motor Fuel and Wholesale Sales Taxes)

Gasoline (all grades) \$.245 per gallon

Gasoline Border Zone Areas (all grades)

(Based on Existing Neighboring State Tax Rates)

Missouri	\$.21 per gallon
Oklahoma	\$.23 per gallon
Texas	\$.24 per gallon
Louisiana	\$.24 per gallon
Mississippi	\$.22 per gallon
Tennessee	\$.245 per gallon

Clear Diesel \$.285 per gallon

NOTE: Wholesale distributors and suppliers will add the Petroleum Environment Assurance Fee of \$.003 per gallon to each of the established rates.

Arkansas licensed wholesale gasoline distributors and diesel suppliers must collect, report, and remit the new per gallon tax rates on all fuels sold and delivered to Arkansas retailers and other purchasers beginning on and after October 1, 2019.

Please contact the Department of Finance and Administration's Motor Fuels Tax Section at (501) 682-4800 for additional information.