## 2017 Motor Fuel Rates

## Effective July 1, 2017 to December 31, 2017

| Fuel Type                   | Flat Rate                        | Variable Rate                    | <b>Combined Rate</b>             |
|-----------------------------|----------------------------------|----------------------------------|----------------------------------|
| GA - Gasoline               | \$0.2050                         | \$0.1520                         | \$0.3570                         |
| DI - Diesel                 | \$0.2050                         | \$0.1520                         | \$0.3570                         |
| GH - Gasohol                | \$0.2050                         | \$0.1520                         | \$0.3570                         |
| LP - Liquid Propane         | \$0.1500                         | \$0.0490                         | \$0.1990                         |
| NG - Liquid Natural Gas     | \$0.1320                         | \$0.0200                         | \$0.1520                         |
| CN - Compressed Natural Gas | \$0.2050                         | \$0.0310                         | \$0.2360                         |
| ET - Ethanol                | \$0.2050                         | \$0.1520                         | \$0.3570                         |
| MT - Methanol               | \$0.2050                         | \$0.1520                         | \$0.3570                         |
| E8 - E-85                   | \$0.2050                         | \$0.1520                         | \$0.3570                         |
| M8 - M-85                   | \$0.2050                         | \$0.1520                         | \$0.3570                         |
| A5 - A55                    | \$0.2050                         | \$0.1520                         | \$0.3570                         |
| BD - Biodiesel              | \$0.2050                         | \$0.1520                         | \$0.3570                         |
| Field Gas                   | Exempt per WV Code<br>§11-14C-9a | Exempt per WV Code<br>§11-14C-9a | Exempt per WV Code<br>§11-14C-9a |

See 2017-18 Administrative Notice regarding the revised 2017 Motor Fuel Rate Changes at www.tax.wv.gov.

| VARIABLE RATE ONLY |               |  |  |
|--------------------|---------------|--|--|
| Fuel Type          | Variable Rate |  |  |
| Dyed Diesel        | \$0.1520      |  |  |
| Aviation Gas       | \$0.1520      |  |  |
| Aviation Jet Fuel  | \$0.1520      |  |  |
| #1 Fuel Oil        | \$0.1520      |  |  |
| Heating Oil        | \$0.1520      |  |  |
| Dyed Biodiesel     | \$0.1520      |  |  |
| Dyed Kerosene      | \$0.1520      |  |  |

## West Virginia State Tax Department