

# Mississippi Petroleum Tax Rates

March 23, 2006

## State Petroleum Taxes

Automotive Gasoline.....	18 Cents Per Gallon
Aviation Gasoline.....	6.4 Cents Per Gallon
Undyed Diesel Fuel.....	18 Cents Per Gallon
Dyed Diesel Fuel.....	5.75 Cents Per Gallon
Jet Fuel.....	5.25 Cents Per Gallon
Lubricating (Motor) Oil.....	8 Cents Per Gallon
Compressed Gas (Butane, Propane etc.) .....	35/100 Cents Per Gallon
Compressed Gas (Butane, Propane etc.) Highway Use .....	17 Cents Per Gallon
Compressed or Liquefied Natural Gas – Highway Use.....	18 Cents Per CCF
Natural Gas Used in Oilfield or Gasfield Production Pumps.....	12 Cents Per MCF
Compressed Gas (Butane, Propane etc.) Used in Oilfield Or Gasfield Production Pumps.....	2 Cents Per Gallon
Natural Gas Used in Pipeline Compressors.....	3 Cents Per MCF
Compressed Gas (Butane, Propane etc.) Used in Pipeline Compressors.....	1/2 Cent Per Gallon
Railroad Locomotive Fuel (Diesel Fuel).....	3/4 Cent Per Gallon
Environmental Protection Fee ( Automotive Gasoline, Aviation Gasoline, Diesel Fuel, Kerosene, Fuel Oil & Jet Fuel).....	4/10 Cent Per Gallon

**Local Taxes:**

Seawall Tax on gasoline sold in the following counties:

Hancock.....	3 Cents Per Gallon
Harrison.....	3 Cents Per Gallon
Jackson.....	3 Cents Per Gallon

**Exemption: Sales to Governmental Entities:**

Automotive Gasoline.....	5.4 Cents Per Gallon
Aviation Gasoline.....	5.4 Cents Per Gallon
Undyed Diesel Fuel.....	4.75 Cents Per Gallon
Dyed Diesel Fuel.....	4.75 Cents Per Gallon
Jet Fuel.....	4.75 Cents Per Gallon
Butane, Propane etc.....	3.0 Cents Per Gallon
Compressed or Liquefied Natural Gas.....	3.0 Cents Per CCF