



INDIANA DEPARTMENT OF REVENUE

Eric J. Holcomb, Governor
Adam J. Krupp, Commissioner

Indiana Government Center
100 N. Senate Ave, Rm 248
Indianapolis, IN 46204-2253

DEPARTMENTAL NOTICE #2 SEPTEMBER 2019

SUBJECT: GASOLINE USE TAX RATE

REFERENCE: IC 6-2.5-3.5-15

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%); rounded to
- 3) The nearest one-tenth of one cent (\$0.001)

Using the retail price of gasoline for the period from July 16, 2019, to August 15, 2019 (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 **\$2.1320** 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.

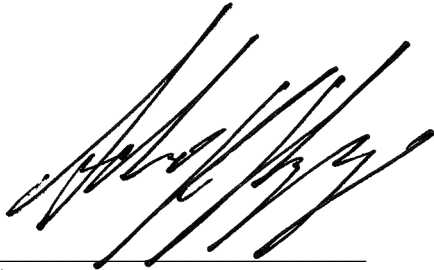
Based on the average price of gasoline for the period in question, the gasoline use tax rate is computed as follows:

Statewide average retail price per gallon:	2.1320
Multiplied by the state retail tax:	<u>x .07</u>
	0.149240

Rounded to the nearest one-tenth of one cent: 0.149

GASOLINE USE TAX RATE

Based on the previous calculations, the gasoline use tax rate for the period from September 1, 2019, to September 30, 2019, is **fourteen and nine-tenths cents (\$0.149) per gallon.**



Adam J. Krupp
Commissioner
Indiana Department of State Revenue

The gasoline use tax rates for periods beginning July 1, 2014, are established below:

Period		Rate Per Gallon
July 1, 2014	to July 31, 2014	22.9 cents
August 1, 2014	to August 31, 2014	21.7 cents
September 1, 2014	to September 30, 2014	20.2 cents
October 1, 2014	to October 31, 2014	20.4 cents
November 1, 2014	to November 30, 2014	19.0 cents
December 1, 2014	to December 31, 2014	17.0 cents
January 1, 2015	to January 31, 2015	15.2 cents
February 1, 2015	to February 28, 2015	10.9 cents
March 1, 2015	to March 31, 2015	11.8 cents
April 1, 2015	to April 30, 2015	12.9 cents
May 1, 2015	to May 31, 2015	13.1 cents
June 1, 2015	to June 30, 2015	14.3 cents
July 1, 2015	to July 31, 2015	15.8 cents
August 1, 2015	to August 31, 2015	15.9 cents
September 1, 2015	to September 30, 2015	14.1 cents
October 1, 2015	to October 31, 2015	14.1 cents
November 1, 2015	to November 30, 2015	13.4 cents
December 1, 2015	to December 31, 2015	12.2 cents
January 1, 2016	to January 31, 2016	10.0 cents
February 1, 2016	to February 29, 2016	10.0 cents
March 1, 2016	to March 31, 2016	8.0 cents
April 1, 2016	to April 30, 2016	9.5 cents
May 1, 2016	to May 31, 2016	10.9 cents
June 1, 2016	to June 30, 2016	12.3 cents
July 1, 2016	to July 31, 2016	14.1 cents
August 1, 2016	to August 31, 2016	12.5 cents
September 1, 2016	to September 30, 2016	11.3 cents
October 1, 2016	to October 31, 2016	12.0 cents
November 1, 2016	to November 30, 2016	12.2 cents
December 1, 2016	to December 31, 2016	11.4 cents
January 1, 2017	to January 31, 2017	11.6 cents
February 1, 2017	to February 28, 2017	13.1 cents
March 1, 2017	to March 31, 2017	11.7 cents
April 1, 2017	to April 30, 2017	12.4 cents
May 1, 2017	to May 31, 2017	12.9 cents
June 1, 2017	to June 30, 2017	12.9 cents
July 1, 2017	to July 31, 2017	12.8 cents
August 1, 2017	to August 31, 2017	11.9 cents
September 1, 2017	to September 30, 2017	12.5 cents
October 1, 2017	to October 31, 2017	13.4 cents
November 1, 2017	to November 30, 2017	12.8 cents
December 1, 2017	to December 31, 2017	14.3 cents
January 1, 2018	to January 31, 2018	13.6 cents
February 1, 2018	to February 28, 2018	14.0 cents
March 1, 2018	to March 31, 2018	13.8 cents
April 1, 2018	to April 30, 2018	13.3 cents
May 1, 2018	to May 31, 2018	14.4 cents

Period		Rate Per Gallon
June 1, 2018	to June 30, 2018	15.9 cents
July 1, 2018	to July 31, 2018	16.7 cents
August 1, 2018	to August 31, 2018	16.2 cents
September 1, 2018	to September 30, 2018	16.1 cents
October 1, 2018	to October 31, 2018	15.8 cents
November 1, 2018	to November 30, 2018	16.1 cents
December 1, 2018	to December 31, 2018	14.4 cents
January 1, 2019	to January 31, 2019	12.0 cents
February 1, 2019	to February 28, 2019	11.0 cents
March 1, 2019	to March 31, 2019	11.4 cents
April 1, 2019	to April 30, 2019	12.8 cents
May 1, 2019	to May 31, 2019	15.1 cents
June 1, 2019	to June 30, 2019	16.1 cents
July 1, 2019	to July 31, 2019	15.6 cents
August 1, 2019	to August 31, 2019	15.1 cents
September 1, 2019	to September 30, 2019	14.9 cents
(the remainder of this page is intentionally blank)		

The prepayment rates for periods beginning July 1, 1994, are established below:

Period			Rate Per Gallon
July 1, 1994	to	December 31, 1994	2.9 cents
January 1, 1995	to	June 30, 1995	3.7 cents
July 1, 1995	to	December 31, 1995	3.3 cents
January 1, 1996	to	June 30, 1996	3.3 cents
July 1, 1996	to	December 31, 1996	3.4 cents
January 1, 1997	to	June 30, 1997	4.0 cents
July 1, 1997	to	December 31, 1997	3.9 cents
January 1, 1998	to	June 30, 1998	4.0 cents
July 1, 1998	to	December 31, 1998	2.9 cents
January 1, 1999	to	June 30, 1999	3.0 cents
July 1, 1999	to	December 31, 1999	2.4 cents
January 1, 2000	to	June 30, 2000	3.6 cents
July 1, 2000	to	December 31, 2000	4.6 cents
January 1, 2001	to	June 30, 2001	4.9 cents
July 1, 2001	to	December 31, 2001	4.9 cents
January 1, 2002	to	June 30, 2002	4.9 cents
July 1, 2002	to	December 31, 2002	3.2 cents
January 1, 2003	to	June 30, 2003	5.3 cents
July 1, 2003	to	December 31, 2003	6.6 cents
January 1, 2004	to	June 30, 2004	6.5 cents
July 1, 2004	to	December 31, 2004	6.6 cents
January 1, 2005	to	June 30, 2005	7.6 cents
July 1, 2005	to	December 31, 2005	7.8 cents
January 1, 2006	to	June 30, 2006	11.2 cents
July 1, 2006	to	December 31, 2006	9.5 cents
January 1, 2007	to	June 30, 2007	11.9 cents
July 1, 2007	to	December 31, 2007	9.9 cents
January 1, 2008	to	June 30, 2008	12.4 cents
July 1, 2008	to	December 31, 2008	15.5 cents
January 1, 2009	to	January 31, 2009	19.4 cents
February 1, 2009	to	June 30, 2009	9.9 cents
July 1, 2009	to	December 31, 2009	8.9 cents
January 1, 2010	to	June 30, 2010	11.1 cents
July 1, 2010	to	December 31, 2010	11.8 cents
January 1, 2011	to	June 30, 2011	12.3 cents
July 1, 2011	to	December 31, 2011	15.1 cents
January 1, 2012	to	June 30, 2012	17.2 cents
July 1, 2012	to	December 31, 2012	16.3 cents
January 1, 2013	to	June 30, 2013	18.3 cents
July 1, 2013	to	December 31, 2013	17.7 cents
January 1, 2014	to	June 30, 2014	16.8 cents