

## States Allowing Collection of Destination State Excise Tax on Gasoline and Diesel Fuel

The following states allow excise tax on gasoline and diesel fuel destined for use in their state to be collected by other states as follows:

Alabama.....Yes.

Arizona .....If licensed as a Permissive Supplier.

Arkansas .....If licensed as an Out-of-State Seller.

Florida.....If licensed in the state.

Idaho .....If licensed in the state.

Iowa .....If licensed as a Foreign Supplier.

Kansas.....If Supplier is licensed in the state.

Kentucky.....If licensed as a Dealer.

Louisiana.....If licensed in the state.

Michigan .....If licensed as a Permissive Supplier.

Mississippi .....If licensed as a Distributor.

Missouri .....If licensed as a Permissive Supplier.

Nebraska .....Any Licensee (Supplier, Distributor, or Wholesaler) in the chain can remit the tax.

Ohio .....Supplier licensed in the state must also be licensed in Louisiana.

Oklahoma.....Yes.

South Carolina ....If licensed as a Supplier or Permissive Supplier.

South Dakota .....If licensed in the state.

Tennessee.....If licensed in the state see Line 7, Page 2 of Tennessee Supplier License Application.

Texas.....If licensed as a Supplier or Permissive Supplier.

Utah.....If licensed as an Importer.

Virginia .....If licensed as a Supplier.

West Virginia.....If licensed as a Supplier or Permissive Supplier.

Wisconsin .....If licensed in the state.

Wyoming .....The tax can only be remitted by the Importer of Record.