



BUREAU OF MOTOR AND
ALTERNATIVE FUEL TAXES
PO BOX 280646
HARRISBURG PA 17128-0646

Liquid Fuels and Fuels Bulletin No. 2018-1

RE: 2018 Tax Rates for Aviation Gasoline and Jet Fuel, and
2018 Tax Rates for Liquid Fuels and Fuels

To: All PA Registered Distributors:

The Pennsylvania Department of Revenue published the motor fuel tax rates for 2018 in the Pennsylvania Bulletin issued December 9, 2017.

The 2018 aviation gasoline and jet fuel tax rates are:

- 5.7 cents per gallon for aviation gasoline, and
- 1.8 cents per gallon for jet fuel

The 2018 oil company franchise tax rates imposed on liquid fuels and fuels are:

- 57.6 cents per gallon for liquid fuels (e.g., gasoline and gasohol), and
- 74.1 cents per gallon for fuels (e.g., undyed diesel and undyed kerosene).

Oil company franchise tax imposed by Title 75 §9502 (a) (5) is subject to a discount, in accordance with Title 75 Chapter §9006 (b). The oil company franchise tax subject to discount and oil company franchise tax not subject to discount will display separately on the motor fuels tax report required to be filed by all PA registered distributors on the 20th of each month to the Bureau of Motor and Alternative Fuel Taxes.

e-TIDES will automatically reflect the new rates for the January 2018 tax period.

The above rates are effective Jan. 1, 2018, and apply to tax periods in calendar year 2018.