


Explanation of Kentucky's Gas and Diesel Tax

Kentucky's Gas Tax Formula:

Variable Component
of Gas Tax
[KRS 138.220\(1\)](#)

Supplemental Highway
User Tax [KRS 138.220\(2\)](#)
Established in 1986

Underground Storage Tax
[KRS 224.60 \(General Fund\)](#)



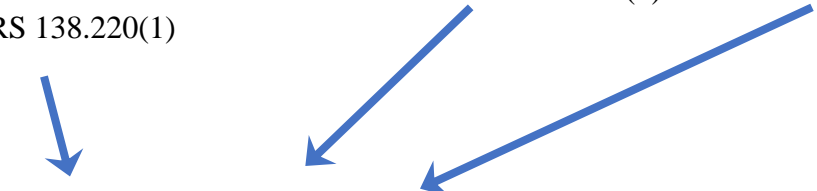
$$(*AWP \times 9\%) + \$0.05 + \$0.014 = \text{Gas Tax}$$

Kentucky's Diesel Tax Formula:

Variable Component
of Gas Tax
[KRS 138.220\(1\)](#)

Supplemental Highway
User Tax [KRS 138.660\(1\)](#)

Underground Storage Tax
[KRS 224.60 \(General Fund\)](#)



$$(*AWP \times 9\%) + \$0.02 + \$0.014 = \text{Diesel Tax}$$

**Average Wholesale Price*



Motor Fuels Surtax

In addition to the formulas listed above a motor fuels surtax is charged on all vehicles with a declared gross weight over 26,000 pounds and with three or more axles. The surtax is an additional 2% on gasoline (the variable tax percentage is increased from 9% to 11%) and an additional 4.7% on diesel (the variable tax percentage is increased from 9% to 13.7%). (KRS 138.660(2))

Weight-Distance Tax

A surtax of \$0.0285 cents per mile is imposed on every motor carrier for the operation of motor vehicles upon Kentucky highways with a combined licensed weight in excess of 59,999 pounds.

Example

- A gallon of gasoline for a regular vehicle will generate 26 cents
 - If bought for a vehicle weighing more than 26,000 pounds and having three or more axles, an additional 4.35 cents would be generated.
 - If this vehicle is over 59,999 pounds, they would also pay the weight-distance tax. Assuming the vehicle gets 7 miles per gallon, an additional 19.95 cents would be generated.
- A gallon of diesel bought for a regular vehicle (diesel car or pickup truck) generates 23 cents.
 - If bought for a vehicle weighing more than 26,000 pounds and having three or more axles, an additional 10.23 cents would be generated.
 - If this vehicle is over 59,999 pounds, they would also pay the weight-distance tax. Assuming the vehicle gets 7 miles per gallon, they would pay an additional 19.95 cents.