



## MEMORANDUM

**Subject:** Historical Table of Federal Excise Tax Rates on Gasoline

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This memorandum responds to your request for the historical table of federal excise tax rates on gasoline drawn directly from CRS Report RL30304, *The Federal Excise Tax on Motor Fuels and the Highway Trust Fund: Current Law and Legislative History*, by Sean Lowry. For more information, including a discussion of federal tax rates on diesel and other motor fuels intended for highway use, please refer to that report.

Information in this memorandum is drawn from publicly available sources and is of general interest to Congress. As such, all or part of this information may be provided by CRS in memoranda or reports for general distribution to Congress. Your confidentiality as a requester will be preserved in any case. Should you need further assistance, please contact me.

## Summary of Changes in the Statutory Rate of the Federal Excise Tax on Gasoline

The role of the motor fuels excise tax has changed since its origination in 1932. Initially, the tax was among several deficit reduction tools. Increases in the “gas tax” were used in combination with other excise tax increases to finance emergency spending during wartime over the next two decades. In 1956, federal gasoline tax receipts were transferred to the newly created Highway Trust Fund (HTF). Federal gasoline excise tax rates were raised again in the early 1990s and directed partially for HTF funding purposes but also for general deficit reduction. In 1997, the portion of gas tax revenues directed to the general fund for deficit reduction in the early 1990s was redirected back to the HTF.

**Table 1** provides a summary of the changes to the statutory gasoline tax rate since its establishment in 1932. These rates are not automatically adjusted for inflation.

**Table I. Historical Statutory Rates of the Federal Excise Tax on Gasoline**

Rate of Tax (Cents per Gallon)	Period to Which Applicable
1	June 21, 1932, to June 16, 1933
1.5	June 17, 1933, to December 31, 1933
1	January 1, 1934, to June 30, 1940
1.5	July 1, 1940, to October 31, 1951
2	November 1, 1951, to June 30, 1956
3	July 1, 1956, to September 30, 1959
4	October 1, 1959, to March 31, 1983
9	April 1, 1983, to December 31, 1986
9.1	January 1, 1987, to August 31, 1990 <sup>a</sup>
9	September 1, 1990, to November 30, 1990
14.1	December 1, 1990, to September 30, 1993 <sup>a</sup>
18.4	October 1, 1993, to December 31, 1995 <sup>a</sup>
18.3	January 1, 1996, to September 30, 1997
18.4	October 1, 1997, to September 30, 2022 <sup>a</sup>
4.3	October 1, 2022, and thereafter

**Source:** Prepared by CRS, based on various legislation, and last modified by the Fixing America's Surface Transportation (FAST) Act of 2015 (P.L. 114-94; enacted on December 4, 2015). See CRS Report RL30304, *The Federal Excise Tax on Motor Fuels and the Highway Trust Fund: Current Law and Legislative History*, by Sean Lowry.

**Notes:**

- a. Tax rate includes the 0.1 cent per gallon Leaking Underground Storage Tank (LUST) Trust Fund Tax.