

Tax Bulletin

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Tax Bulletin 10-22

Effective: Jan. 1, 2023

Re: 2023 Fuel Tax Rates

Fuel Tax Rate Increases for Motor Fuel and Special Fuel

Utah Code §59-13-201 sets the motor fuel and special fuel tax rate at 16.5 percent of the statewide average motor fuel rack price for the previous three fiscal years. Following this method, motor fuel and special fuel tax rates will increase by 4.5 cents for 2023. The following tax rates will be effective for fuels sold, used or received for use in Utah:

Motor fuel (gasoline)	36.4 cents per gallon
Special fuel (diesel)	36.4 cents per gallon

Fuel Tax Rate Increases for CNG, LNG and Hydrogen for Motor Vehicles

Utah Code §59-13-301 provides that the fuel tax rate for compressed natural gas (CNG), liquefied natural gas (LNG) and hydrogen used to power motor vehicles is adjusted annually to account for inflation, as calculated by the Consumer Price Index.

Beginning Jan. 1, 2023, the following tax rates will be effective for fuels sold, used or received for use in Utah:

CNG	18.8 cents per gasoline gallon equivalent (GGE)
LNG	18.8 cents per diesel gallon equivalent
Hydrogen	18.8 cents per GGE

Filing Requirements

Report and pay these taxes on form TC-109, *Motor Fuel Tax Return*.

For more information about Utah fuel taxes, see Publication 66, *Fuel Tax General Information*, online at tax.utah.gov/forms.

QUESTIONS...

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