

Tax Bulletin

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tax.utah.gov

Tax Bulletin 15-25

Effective: Jan. 1, 2026

Re: 2026 Fuel Tax Rates

Fuel Tax Rate Decreases for Motor Fuel and Special Fuel

Utah Code §59-13-201 sets the motor fuel and special fuel tax rate at 14.2 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 decrease by 0.6 cents for 2026. The following tax rates will be effective for fuels sold, used or received for use in Utah:

Motor fuel (gasoline)	37.9 cents per gallon
Special fuel (diesel)	37.9 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, 2026, the following tax rates will be effective for fuels sold, used or received for use in Utah:

CNG	21.2 cents per gasoline gallon equivalent (GGE)
LNG	21.2 cents per diesel gallon equivalent
Hydrogen	21.2 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...

E-mail: misctaxes@utah.gov
Website: tax.utah.gov
Phone: 801-297-7710
Toll free: 1-800-662-4335
TDD: 801-297-2020