

Tax Bulletin

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Tax Bulletin 7-21

Effective: Jan. 1, 2022

Re: 2022 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 fiscal year. Following this method, motor fuel and special fuel tax rates will increase by 0.5 cents for 2022. The following tax rates will be effective for fuels sold, used or received for use in Utah:

Motor fuel (gasoline)	31.9 cents per gallon
Special fuel (diesel)	31.9 cents per gallon

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

Utah Code §59-13-301 provides the fuel tax rate for compressed natural gas (CNG), liquefied natural gas (LNG) and hydrogen used to power motor vehicles. These rates are subject to change annually.

Beginning Jan. 1, 2022, the following tax rates will be effective for fuels sold, used or received for use in Utah:

CNG	17.5 cents per gasoline gallon equivalent (GGE)
LNG	17.5 cents per diesel gallon equivalent
Hydrogen	17.5 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: taxmaster@utah.gov
Website: tax.utah.gov
Phone: 801-297-2200
Toll free: 1-800-662-4335
TDD: 801-297-2020