

**COMPARISON OF AUTOMOBILE RELATED TAXES
January 2007**

Tax:	Oregon	BORDERING STATES				OTHER WESTERN STATES	
		Washington	California	Idaho	Nevada	Montana	Utah
State Gasoline Excise Tax (a)	24.0¢	34.0¢	18.0¢	25.0¢	18.46¢	27.75¢	24.5¢
Gasoline Sales and Local Option Taxes(b)	3.0¢	0.0¢	24.1¢	0.0¢	15.35¢	0.0¢	0.0¢
Re-Registration and Related Fees (c)	\$27.00	\$55.75	\$48.00	\$55.00	\$34.00	\$100.25	\$26.50
Tax Equivalent (Cents/Gallon)	5.4¢	11.2¢	9.6¢	11.0¢	6.8¢	20.1¢	5.3¢
Median Ad Valorem Taxes (d)	\$0.00	\$13.00	\$66.00	\$0.00	\$57.96	\$66.00	\$110.00
Tax Equivalent (Cents/Gallon)	0¢	2.6¢	13.2¢	0¢	11.6¢	13.2¢	22.0¢
Prorated Automobile Sales Taxes (e)	\$0.00	\$253.00	\$237.19	\$172.50	\$201.25	\$0.00	\$189.75
Tax Equivalent (Cents/Gallon)	0¢	50.6¢	47.4¢	34.5¢	40.3¢	0¢	38.0¢
Prorated Title and Related Fees (f)	\$13.75	\$6.00	\$4.25	\$2.00	\$7.06	\$3.00	\$1.50
Tax Equivalent (Cents/Gallon)	2.8¢	1.2¢	0.9¢	0.4¢	1.4¢	0.6¢	0.3¢
Total Equivalent Cents/Gallon (g)	35.2¢	99.6¢	113.2¢	70.9¢	93.9¢	61.7¢	90.1¢

(a) California, Idaho, Nevada, Montana and Utah include petroleum clean-up taxes. Washington gas tax increases to 36 cents per gallon 7/1/07.

(b) Includes weighted average sales taxes and weighted average local option excise taxes. California tax assumes \$2.75 per gallon retail price.

(c) Includes miscellaneous and weighted average local option fees. Excludes air emissions fees.

(d) Applies state formula to national median age (8 years) of an average price automobile. Includes weighted average local option taxes.

(e) Prorated over eight years, and based on an average price of \$23,000. Includes weighted average local option taxes.

(f) Prorated over four years.

(g) Based on estimated average gallons of 500 per year (10,000 miles per year @ 20.0 mpg).

Source: Oregon Department of Transportation, Economics and Policy Analysis, January 2007