

**Rates for the Petroleum Products Gross Receipts Tax**

| <b>Start Date</b>   | <b>End Date</b>      | <b>Gasoline &amp; LPG</b> | <b>Diesel</b>           | <b>Fuel Oil</b>         | <b>Aviation Fuel</b>   | <b>Other</b>                |
|---------------------|----------------------|---------------------------|-------------------------|-------------------------|------------------------|-----------------------------|
| <b>Jan. 1, 2019</b> | <b>Mar. 31, 2019</b> | <b>\$0.309 per gal.</b>   | <b>\$0.35 per gal.</b>  | <b>\$0.124 per gal.</b> | <b>\$0.04 per gal.</b> | <b>7% of Gross Receipts</b> |
| <i>Oct. 1, 2018</i> | <i>Dec. 31, 2018</i> | <i>\$0.309 per gal.</i>   | <i>\$0.35 per gal.</i>  | <i>\$0.124 per gal.</i> | <i>\$0.04 per gal.</i> | <i>7% of Gross Receipts</i> |
| <i>July 1, 2018</i> | <i>Sep. 30, 2018</i> | <i>\$0.266 per gal.</i>   | <i>\$0.307 per gal.</i> | <i>\$0.124 per gal.</i> | <i>\$0.04 per gal.</i> | <i>7% of Gross Receipts</i> |
| <i>Apr. 1, 2018</i> | <i>June 30, 2018</i> | <i>\$0.266 per gal.</i>   | <i>\$0.307 per gal.</i> | <i>\$0.124 per gal.</i> | <i>\$0.04 per gal.</i> | <i>7% of Gross Receipts</i> |
| <i>Jan. 1, 2018</i> | <i>Mar. 31, 2018</i> | <i>\$0.266 per gal.</i>   | <i>\$0.307 per gal.</i> | <i>\$0.124 per gal.</i> | <i>\$0.04 per gal.</i> | <i>7% of Gross Receipts</i> |
| <i>Oct. 1, 2017</i> | <i>Dec. 31, 2017</i> | <i>\$0.266 per gal.</i>   | <i>\$0.307 per gal.</i> | <i>\$0.124 per gal.</i> | <i>\$0.04 per gal.</i> | <i>7% of Gross Receipts</i> |
| <i>July 1, 2017</i> | <i>Sep. 30, 2017</i> | <i>\$0.266 per gal.</i>   | <i>\$0.307 per gal.</i> | <i>\$0.124 per gal.</i> | <i>\$0.04 per gal.</i> | <i>7% of Gross Receipts</i> |
| <i>Apr. 1, 2017</i> | <i>June 30, 2017</i> | <i>\$0.266 per gal.</i>   | <i>\$0.199 per gal.</i> | <i>\$0.124 per gal.</i> | <i>\$0.04 per gal.</i> | <i>7% of Gross Receipts</i> |
| <i>Jan. 1, 2017</i> | <i>Mar. 31, 2017</i> | <i>\$0.266 per gal.</i>   | <i>\$0.199 per gal.</i> | <i>\$0.124 per gal.</i> | <i>\$0.04 per gal.</i> | <i>7% of Gross Receipts</i> |
| <i>Nov. 1, 2016</i> | <i>Dec. 31, 2016</i> | <i>\$0.266 per gal.</i>   | <i>\$0.04 per gal.</i>  | <i>\$0.124 per gal.</i> | <i>\$0.04 per gal.</i> | <i>7% of Gross Receipts</i> |