

- **Gas Tax.** Every business is affected by the costs of operating motor vehicles -- from trucking firms to the home-based business paying for delivery services. State government directly impacts these costs through taxes on motor fuels.

State's Gas Taxes

(dollars per gallon)

RANK	STATE	GAS TAX
7	New Mexico	0.188
9	Arizona	0.190
18	Colorado	0.220
27	Utah	0.245
42	Nevada	0.331
51	California	0.466

- **Diesel Tax.** Again, every business is affected by the costs of operating motor vehicles, and state government directly impacts these costs through taxes on motor fuels.

State's Diesel Taxes

(dollars per gallon)

RANK	STATE	DIESEL TAX
9	Arizona	0.190
15	Colorado	.205
19	New Mexico	0.228
28	Utah	0.245
34	Nevada	0.286
51	California	0.392