



Fuels and what they fund

Motor fuels, alternative fuels and
electric vehicles



MONTANA
Department of Transportation

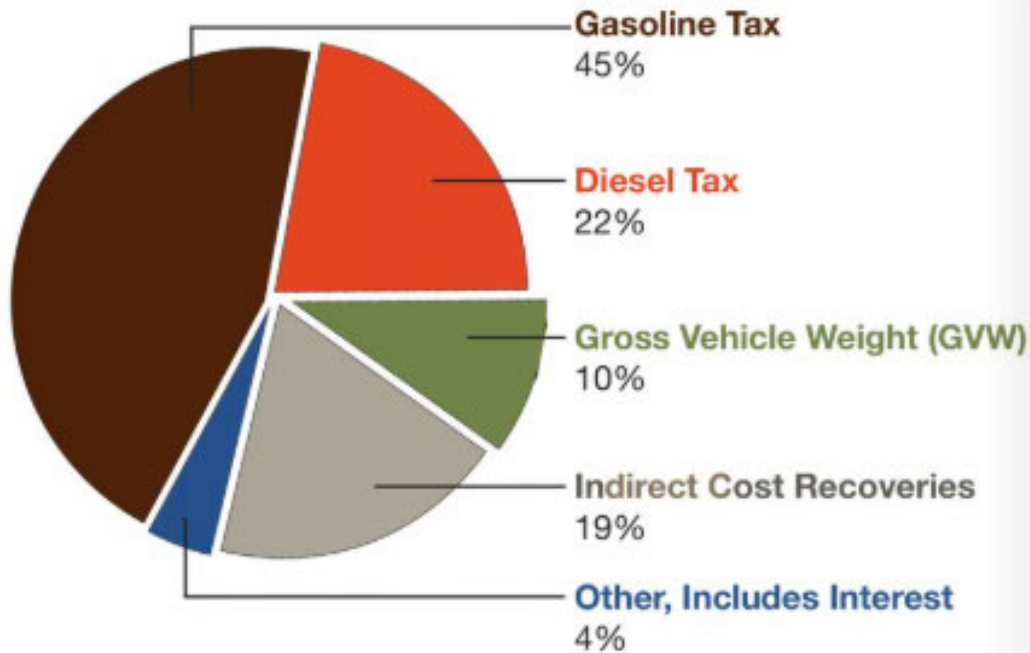




Funding MDT

We administer Montana's motor fuel tax programs, ensuring compliance and revenue collection for Montana's highways and transportation infrastructure.

Highway State Special Revenue Account Sources



\$ MDT is funded solely by fuel tax, GVW, and federal cost recoveries.

This revenue growth is lagging behind the rapid rise in costs due to increasing fuel efficiency, an aging infrastructure, and inflation-driven expenses.

Gasoline Tax
\$187,460,573

Diesel Tax
\$89,871,975

GVW Fees
\$42,638,625

Indirect Cost
\$79,179,549

Other, Includes Interest
\$17,676,888

\$416,827,611 – Total Revenue

Who Pays the Motor Fuel Tax?

Montana collects fuel taxes from its licensed distributors, not at the pump. Around 130 licensed distributors remit about \$30 million monthly to the state—which keeps our system running smoothly.

The tax is then passed through to Montana drivers in the retail price at the pump.

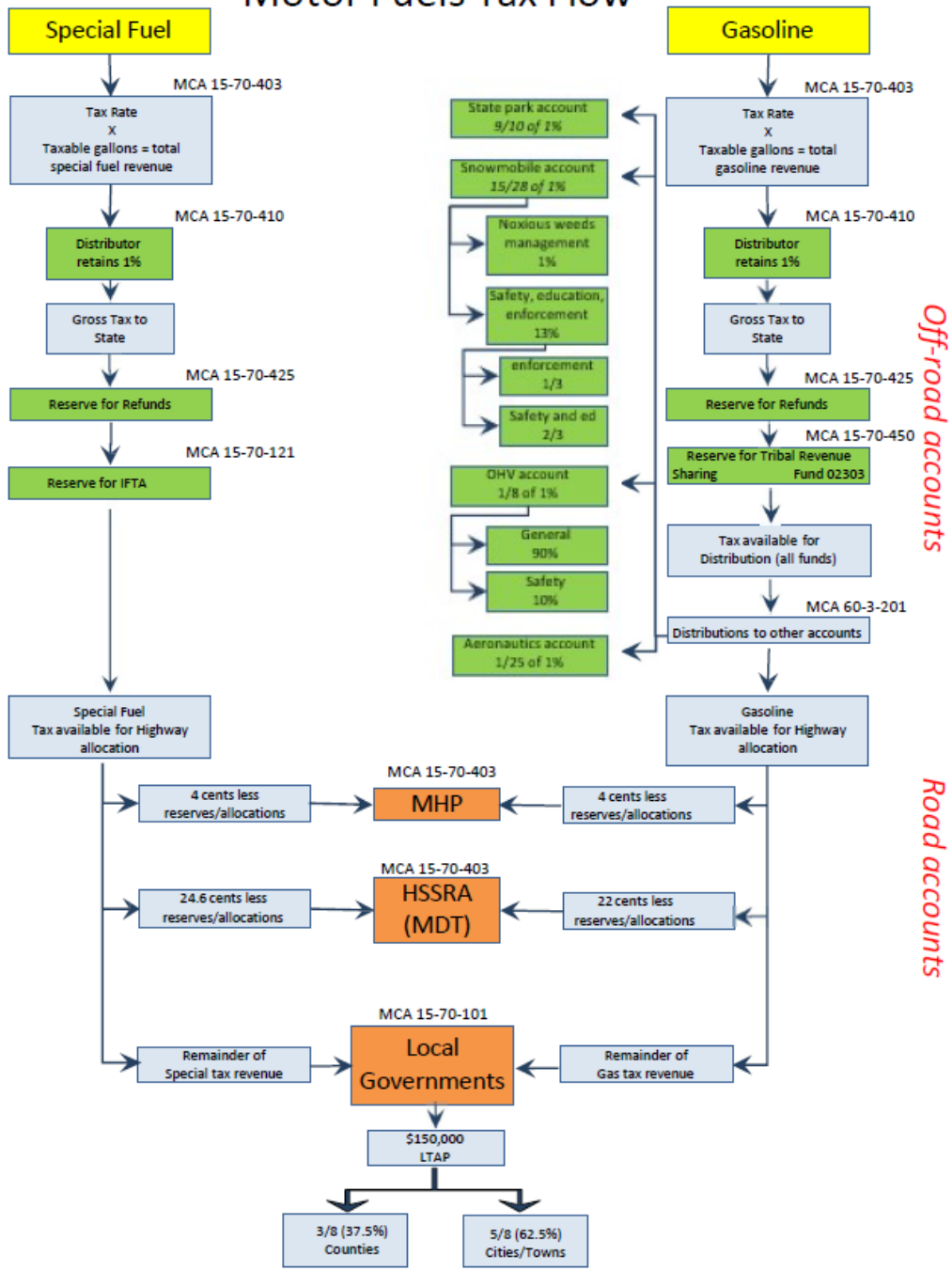
Gasoline

\$0.3300 per gallon

Special Fuel

\$0.2975 per gallon

Motor Fuels Tax Flow



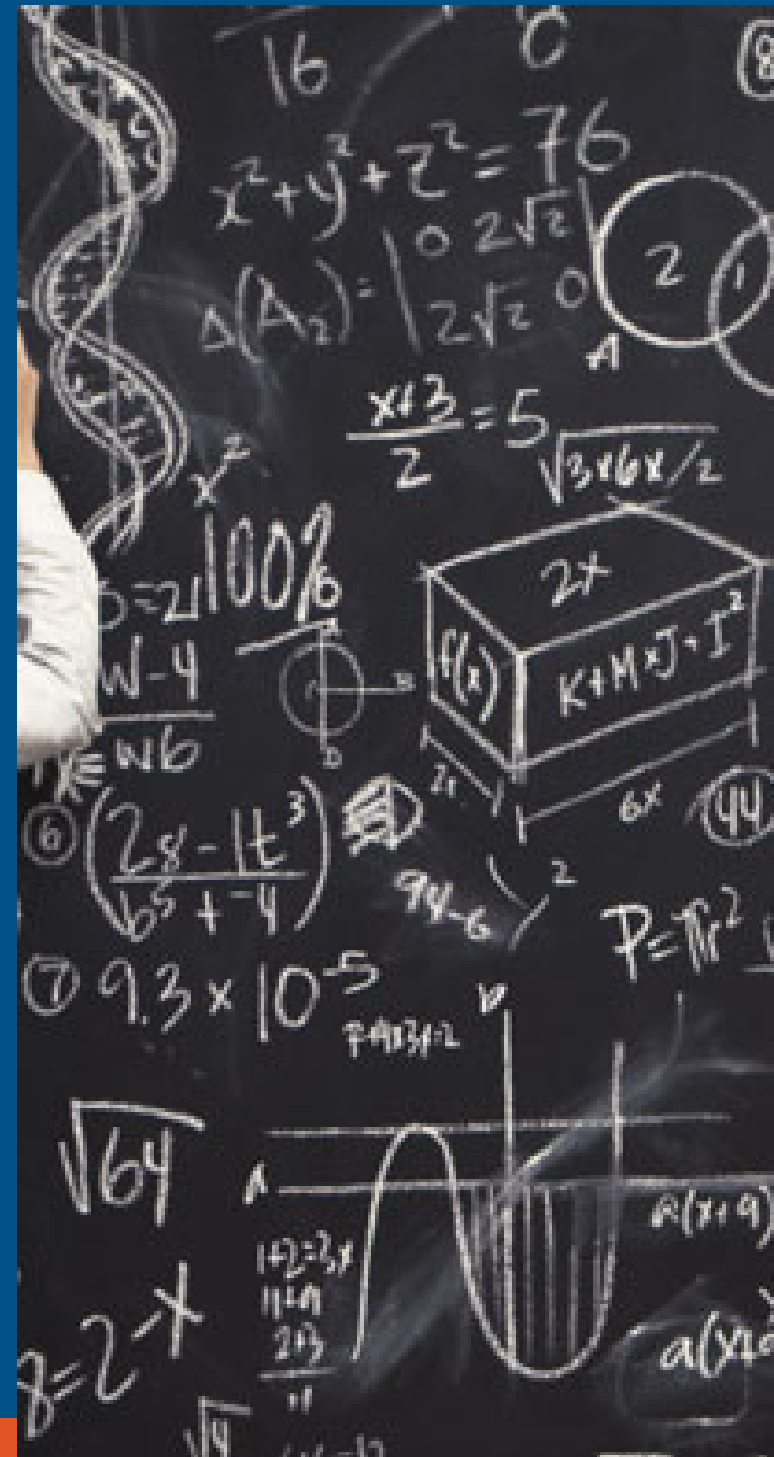
Where Does the Money Go?

Alternative Fuels in Montana are taxable at the time the fuel is placed into the supply tank of a motor vehicle.

All Alternative Fuel dealers in Montana must have an Alternative Fuel Dealer License.

- MCA 15-70-711
 - Compressed Natural Gas - 7 cents per cubic foot.
 - Liquefied Petroleum Gas – 5.18 cents per gallon.
 - Hydrogen- 33 cents per pound.
 - All other alternative fuels not listed are computed according the gasoline gallon equivalency multiplied by the gasoline tax rate.

FY2025 revenue = \$13,246



Montana Electric Vehicle Public Charging Station Tax

- MCA 15-70-801-15-70-805
 - A tax of 3 cents per kilowatt hour will be imposed on electricity delivered to public charging stations.
- There are currently 175 Charging Stations in Montana.
 - 116 of these stations are under 25 kw rated capacity, therefore not taxable.
 - 4 are not charging for use.
 - 55 are separately metered as required and the public utilities are remitting the tax quarterly.



FY2025 revenue = \$53,820



Electric Vehicle Annual Registration Fee

MCA 61-3-572

- Fully electric vehicles
 - \$130 for class 1
 - \$190 for class 2
 - \$340 for class 3
- \$1,100 for class 4
- Plug-in hybrid electric vehicles
 - 70 for class 1
 - \$100 for class 2
 - \$210 for class 3
 - \$700 for class 4

FY2025 revenue = \$1,052,795

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