STATE OF ARKANSAS
Department of Finance and Administration

July 31, 2025

In accordance with the provisions of Ark. Code Ann. § 26-64-101 et seq., the Department of Finance and Administration has determined the wholesale tax on motor fuel (gasoline) and distillate special fuel (clear diesel) for the period of October 1, 2025 through September 30, 2026 to be $.032 per gallon on wholesale sales of gasoline and $.060 per gallon on wholesale sales of clear diesel fuel. The total tax rates for gasoline and clear diesel fuels will remain at the existing tax rates of $.247 per gallon for gasoline and $.285 per gallon for clear diesel fuel.

The per gallon wholesale tax rates have been determined based on the average wholesale selling prices of the fuels during 2024 as published by the Energy Information Administration of the United States Department of Energy for the United States Gulf Coast Region.

Arkansas Motor Fuel Tax Rates – October 1, 2025 through September 30, 2026
(Total Tax Rates include current Motor Fuel, Special Motor Fuel and Wholesale Taxes)

Gasoline (all grades)	$.247 per gallon

Gasoline Border Zone Areas (all grades)
(Based on Existing Neighboring State Tax Rates)

Missouri	$.247 per gallon
Oklahoma	$.232 per gallon
Texas	$.242 per gallon
Louisiana	$.242 per gallon
Mississippi	$.247 per gallon
Tennessee	$.247 per gallon

Clear Diesel	$.285 per gallon

NOTE: Wholesale distributors and suppliers will add the Petroleum Environment Assurance Fee of $.003 per gallon to each of the established rates.

Arkansas licensed wholesale gasoline distributors and diesel suppliers must collect, report, and remit the new per gallon tax rates on all fuels sold and delivered to Arkansas retailers and other purchasers beginning on and after October 1, 2025.

Please contact the Department of Finance and Administration's Motor Fuel Tax Section at (501) 682-4800 for additional information.