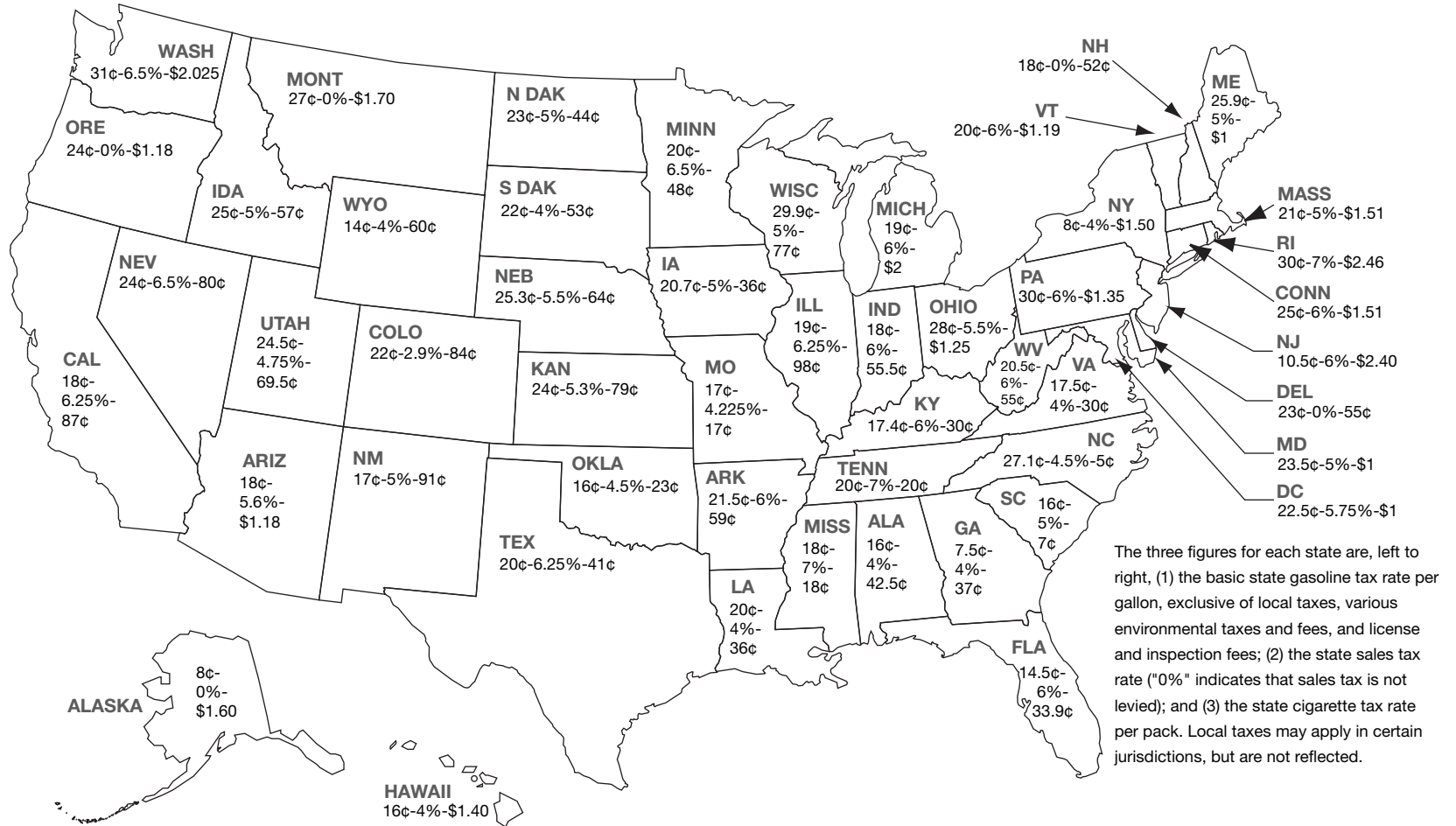


State Gasoline, Sales, and Cigarette Tax Rates as of July 1, 2005



The three figures for each state are, left to right, (1) the basic state gasoline tax rate per gallon, exclusive of local taxes, various environmental taxes and fees, and license and inspection fees; (2) the state sales tax rate ("0%" indicates that sales tax is not levied); and (3) the state cigarette tax rate per pack. Local taxes may apply in certain jurisdictions, but are not reflected.