2026 Motor Fuel Rates

Effective January 1, 2026 to December 31, 2026

| Fuel Type | Flat Rate | Variable Rate | Combined Rate |
|-----------------------------|-----------|---------------|---------------|
| GA - Gasoline | \$0.2050 | \$0.1520 | \$0.3570 |
| DI - Diesel | \$0.2050 | \$0.1520 | \$0.3570 |
| GH - Gasohol | \$0.2050 | \$0.1520 | \$0.3570 |
| LP - Liquid Propane | \$0.1500 | \$0.0440 | \$0.1940 |
| NG - Liquid Natural Gas | \$0.1320 | \$0.0270 | \$0.1590 |
| CN - Compressed Natural Gas | \$0.2050 | \$0.0420 | \$0.2470 |
| ET - Ethanol | \$0.2050 | \$0.1520 | \$0.3570 |
| E8 - E-85 | \$0.2050 | \$0.1520 | \$0.3570 |
| M8 - M-85 | \$0.2050 | \$0.1520 | \$0.3570 |
| A5 - A55 | \$0.2050 | \$0.1520 | \$0.3570 |
| BD - Biodiesel | \$0.2050 | \$0.1520 | \$0.3570 |

See Administrative Notice 2025-13 regarding the revised 2026 Motor Fuel Rate Changes at www.tax.wv.gov.

VARIABLE RATE ONLY

| Fuel Type | Variable Rate | |
|-------------------|---------------|--|
| Dyed Diesel | \$0.1520 | |
| Aviation Gas | \$0.1520 | |
| Aviation Jet Fuel | \$0.1520 | |
| #1 Fuel Oil | \$0.1520 | |
| Heating Oil | \$0.1520 | |
| Dyed Biodiesel | \$0.1520 | |
| Dyed Kerosene | \$0.1520 | |