OIL SEVERANCE TAXES –OTHER STATES**

State	Tax Rate	Tax Base	Comments
Virginia	**Local License Tax – Not to exceed 0.5% of the gross receipts from sales.**	**Gross Receipts - such gross receipts are the fair market value measured at the time such oil is utilized or sold for utilization in such county or city or at the time such oil is placed in transit for shipment therefrom.**	**Imposed by the Counties of Dickenson, Lee, Russell, Scott, and Wise.** **All impose the license tax at the rate of 0.5% of the gross receipts**
Tennessee	3% of sale price	Sale price of oil removed from the ground	
West Virginia	5% of gross value	Gross value	Tax is based on the gross value of oil produced per producer's sale gross proceeds
Alabama	8% of gross value*	Gross value at point of production	Tax applies to oil produced or severed from state's soil or the waters, or from beneath them, for sale, transport, storage, profit, or for use. Effective May 1, 2009, tax on offshore production produced from depths greater than 8,000 feet below mean sea level is imposed on the gross proceeds attributable to the offshore production. *Special rates apply. Offshore production produced from depths greater than 8,000 feet below mean sea level is taxed at rate of 3.65% of gross proceeds, effective May 1, 2009.
Alaska	25% of annual production tax value plus a monthly surcharge of 0.4% of the difference between the average monthly production tax value per BTU equivalent barrel and $30*	Annual production tax value	Generally, the annual production tax value of taxable oil is determined by subtracting the producer's lease expenditures (after adjustments) from the gross value at the point of production of the gas *If producer's AMPTV per BTU equivalent barrel of taxable gas exceeds $30 but is under $92.50; over $92.50, tax is 25% and 0.1% of the difference between the AMPTV per BTU equivalent barrel and $92.50, up to a maximum additional tax of 50%; special rates apply to gas produced from the Cook Inlet sedimentary basin
Arkansas	5%	Market value	4% rate applies in any month in which a well's production averages 10 barrels per day or less

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Colorado	2% to 5%*	Gross income	Gross income means the net amount realized by the taxpayer for sale of the oil, whether the sale occurs at the wellhead or after transportation, manufacturing, and processing of the product. *2% of gross income under $25,000; 3% of gross income from $25,000 to $100,000; 4% of gross income from $100,000 to $300,000; 5% of gross income over $300,000; oil produced from any wells that produce 15 barrels per day or less of oil during the taxable year are exempt from the tax
Florida	Small well oil —5% of gross value; tertiary oil— 1% , 7% or 9% depending on the gross value of the oil; all other oil— 8% of gross value	Market value per barrel of oil	
Idaho	2% of market value	Market value	
Illinois	0.1% of gross revenues	Gross revenues of oil produced from each well in Illinois	
Indiana	1% or $0.24, whichever is greater	Value of petroleum or per barrel	
Kansas	8% of the gross value of all oil severed and subject to tax	Gross value	
Louisiana	12.5% of taxable value	Higher of gross receipts received minus certain charges or posted field price	Reduced tax rates apply to production from certain types of wells.
Michigan	6.6% of gross cash market value	Gross cash market value	4% of gross cash market value for stripper well crude oil. Michigan also imposes an oil production privilege fee.
Mississippi	6%	Value of the oil at the point of production	
Nebraska	3%	Market value	Value computed immediately after severance Imposed at rate of value of oil severed, with rate being 2% for stripper oil. Value of oil used in severance operations, or used in pressurizing or recycling, is not included in computation of oil severance tax due

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Nevada	Less than 10%, 2% tax; 10-18, 2.5%; 18-26, 3%; 26-34, 3.5%; 34-42, 4%; 42-50, 4.5%; 50% or more, 5%.	Ratio of net-to-gross proceeds	The Commission on Mineral Resources can establish the administrative fee in an amount not to exceed 20¢ for each barrel of oil or each 50,000 cubic feet of natural gas
New Mexico	3.75% of taxable value*	Average taxable value per barrel of oil produced in New Mexico	*Oil removed from a qualified enhanced recovery project: 1.875% of taxable value; oil from a well workover project certified by the oil conservation division of the energy, minerals and natural resources department: 2.45% of taxable value; oil and other liquid hydrocarbons removed from natural gas at or near the wellhead from a stripper well property: 1 7/8% of taxable value.
North Dakota	5% gross production tax and 6½% oil extraction tax	Gross value of well	Levied on all oil produced within North Dakota.
Ohio	10¢ per barrel	Per barrel	
Oklahoma	7%*	Gross value of the production of petroleum or other crude or mineral oil	*If the average price of oil equals or exceeds $17 per barrel
Oregon	6% of gross value at well	value of the whole production including the royalty interest	
South Dakota	4.50%	Taxable value	
Texas	4.6% or $0.046 of 42 standard gallons of oil produced in Texas, whichever is greater*	Market value or per barrel	*2.3% for oil produced in Texas from qualified new or expanded enhanced recovery project
Utah	3% of the value for the first $13 per barrel; 5% of the value over $13 per barrel*	Market value	*50% rate reduction available.
Wisconsin	7%	Market value of previous year's total production	The Department of Revenue can determine market value in cases of non-arm's length sales, no recent sales, or noncash exchanges
Wyoming	6%	Fair market value of gross product (crude oil)	

**** The following states do not impose a severance tax on oil: Arizona, California, Connecticut, Delaware, Georgia, Hawaii, Iowa, Kentucky, Maine, Maryland, Massachusetts, Minnesota, Missouri, Montana, New Hampshire, New Jersey, New York, North Carolina, Pennsylvania, Rhode Island, South Carolina, Vermont, Washington, and Washington, D.C.**