Ohio | Department of Taxation

Business Tax Division
P.O. Box 16158
Columbus, Ohio 43216-6158
Phone: 888-722-8829
Fax: 206-666-4462
TTY/TDD: 1-800-750-0750
www.tax.ohio.gov

Average Wholesale Prices – Petroleum Activity Tax (PAT) Calculated Gross Receipts

Publication Date: December 15, 2015

Period: **1/1/2016 – 3/31/2016**

Pursuant to section 5736.02(C) of the Ohio Revised Code, the Tax Commissioner shall determine and publish online the statewide average wholesale prices of a gallon of unleaded regular gasoline, of a gallon of propane, and of a gallon of diesel fuel for each calendar quarter.

The averages below are to be used to determine the calculated gross receipts of a supplier subject to the PAT for the period **1/1/2016 – 3/31/2016**. These averages should not be used to determine the calculated gross receipts for any other period.

Shown as Dollars per Gallon, Excluding Taxes

Fuel Type	Average*
Unleaded Regular Gasoline	**$1.692**
Diesel Fuel**	**$1.625**
Propane***	**$0.425**

* Rounded up to the nearest one-tenth of one cent, as required by state law. Data extracted from U.S. Energy Information Administration (EIA) website.

** Pursuant to authority under 5736.02(C), the Tax Commissioner determined the average wholesale pricing for diesel fuel based on the pricing information for No.2 Distillate. At the state level, the U.S. Energy Information Administration provides only a composite average for each of Nos. 1, 2 and 4 Distillates.

*** Shows nationwide refiner average monthly wholesale price of propane. State-level propane prices are published by EIA only for the months of high demand for heating oil (October through March); U.S. average prices published by EIA are the best proxy to Ohio prices.