

The taxes and fees paid on heating oil kerosene, propane and dyed diesel sold in Vermont depend on how it is sold and who purchases the fuel. This chart is for informational purposes only. It was created by VFDA based on our understanding of Vermont law.

If you have any questions, please contact VFDA at 802-223-7750 or info@vermontfuel.com.

As always, consult your tax attorney or CPA for guidance when it comes to tax compliance.

<b>Oilheat &amp; Kerosene Taxes and Fees</b>	Heating Oil or Kerosene Sold in Bulk Residential Customer	Heating Oil or Kerosene Sold in Bulk Business Customer	Heating Oil or Kerosene Sold in Bulk School, Government, or Non-Profit	Heating Oil or Kerosene Sold from a stationary pump
<b>Fuel Tax</b> (2-cents per gallon)	YES	YES	YES	NO
<b>PDLF</b> (1-cent per gallon)	YES	YES	YES	NO
<b>Sales Tax</b> 6%	NO	YES	NO	NO

<b>Dyed Diesel Taxes and Fees</b>	Dyed Diesel Sold from Stationary Pump	Dyed Diesel Sold in Bulk for use in Stationary Engine	Dyed Diesel Sold in Bulk for use in Propulsion Engine	Dyed Diesel Sold in Bulk with a Manufacturer, Agricultural or Forestry Exemption	Dyed Diesel Sold in Bulk to a School, Government, or Non-Profit
<b>Fuel Tax</b> (2-cents per gallon)	NO	YES	YES	YES	YES
<b>PDLF</b> (1-cent per gallon)	NO	YES	YES	YES	YES
<b>Sales Tax</b> 6%	NO	YES	NO	NO	NO

<b>Propane Taxes and Fees</b>	Propane Sold in Bulk Residential Customer	Propane Sold in Bulk Business Customer	Propane Sold in Bulk School, Government, or Non-Profit	Propane sold in a free standing container or tank exchange	Propane Canister Filled
<b>Fuel Tax</b> (2-cents per gallon)	YES	YES	YES	NO	NO
<b>Sales Tax</b> 6%	NO	YES	NO	YES	NO

*The Petroleum Distributors Licensing Fee (PDLF) is never charged on propane.*