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Taxation

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

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Period: 01/01/2022 – 03/31/2022

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 **January 1, 2022 - March 31, 2022**. 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	\$2.248
Diesel Fuel**	\$2.169
Propane***	\$1.155

* Rounded up to the nearest one-tenth of one cent, as required by state law. Data extracted from [U.S. Energy Information Administration \(EIA\)](http://www.eia.doe.gov) website.

**At the national level, wholesale prices for No. 2 Distillate are separated between No. 2 Diesel Fuel and No. 2 Fuel Oil, but at the state level for Ohio, it is reported as a combined average. At the national level, wholesale prices for No. 2 Distillate and diesel fuel are nearly identical for most years.

*** 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.