

Suspension of the Federal Gas Tax: In Brief

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Introduction

U.S. and Israeli military operations against Iran since February 2026 and subsequent Iranian military actions throughout the Persian Gulf have disrupted global commercial markets.¹ Oil is among the commodities affected.² According to AAA, on September 23, 2026, in nominal dollars, the average price of a gallon of gasoline for U.S. consumers was more than \$1.30 higher than it had been a year before.³ President Trump and multiple Members of Congress have proposed suspending the federal excise tax on gasoline (federal gas tax) as a way to partially offset this price increase.⁴

The federal gas tax is the primary source of revenue for the federal Highway Trust Fund. Congress established the federal gas tax rate in statute.⁵ While some Members of Congress have previously proposed suspending the federal gas tax, no such law has ever been enacted. This report provides information about the federal gas tax and the Highway Trust Fund. It also discusses considerations related to a potential suspension of the federal gas tax.

In the past, some Members of Congress have proposed suspending the federal diesel tax as well as the federal gas tax. On October 5, 2026, President Trump issued an executive order seeking to “defer certain diesel fuel tax payment obligations and to provide penalty relief to the extent permitted by law.”⁶ This report focuses solely on suspension of the federal gas tax.

The Federal Gas Tax

The federal gas tax is one of several federal transportation-related excise taxes that provide revenue for the Highway Trust Fund (see “Highway Trust Fund Insolvency,” below). Other such federal taxes include the diesel fuel tax, alternative fuel taxes, taxes on certain heavy truck and trailer sales, taxes on heavy truck tires, and a weight-based annual heavy vehicle use tax, as reflected in **Table 1**. Between FY2015 and FY2024, the most recent 10-year period for which data are available, fuel taxes accounted for 82% of Highway Trust Fund revenue. The federal gas tax alone accounted for 58% of Highway Trust Fund revenue.⁷

¹ Cathy Bussewitz et al., “How the Iran War and Surging Oil Prices Are Affecting Consumers at the Gas Pump and Beyond,” Associated Press, March 19, 2026, <https://apnews.com/article/iran-war-oil-prices-gasoline-economy-consumers-a5b47c09f83406adf2a00616382003f6>.

² For more on the U.S. conflict with Iran and effects on shipping, see CRS Report R48887, *U.S. Conflict with Iran*, coordinated by Clayton Thomas; CRS Report R45281, *The Strait of Hormuz: Security Developments and Impacts on Oil, Gas, and Other Commodities*, by Michael Ratner, Liana W. Rosen, and Clayton Thomas; and CRS Report R48903, *The Strait of Hormuz in Brief: Non-Oil Shipments and Effects on U.S. Shippers*, by John Frittelli and Ben Goldman.

³ AAA Fuel Prices, “National Average Gas Prices,” accessed September 23, 2026, <https://gasprices.aaa.com/>.

⁴ Isaac Arnsdorf, “Trump seeks to pause federal gas tax as prices soar amid Iran conflict,” *Washington Post*, May 11, 2026, <https://www.washingtonpost.com/politics/2026/05/11/trump-suspend-gas-tax-iran/>. See also H.R. 3768 (119th Congress); H.R. 7919 (119th Congress); H.R. 8572 (119th Congress); S. 4032 (119th Congress); and S. 4485 (119th Congress).

⁵ 26 U.S.C. §4081(a)(2)(A)(i).

⁶ Executive Order 14435 of October 5, 2026, “Emergency Tax Relief on Diesel Fuel,” 91 *Federal Register* 64747, October 9, 2026, <https://www.federalregister.gov/documents/2026/10/09/2026-20855/emergency-tax-relief-on-diesel-fuel>.

⁷ CRS calculation based on Table FE-210, Status of the Highway Trust Fund Fiscal Years 1957-2024, at Federal Highway Administration (FHWA), *Highway Statistics Series: Highway Statistics 2024*, October 2025, <https://www.fhwa.dot.gov/policyinformation/statistics/2024/fe210.cfm>.

The rates for the taxes that provide revenue for the Highway Trust Fund are set by law. Congress last raised the federal gas tax in 1993, when it set the rate at 18.4 cents per gallon.⁸ Of this amount, 0.1 cent is directed to the Leaking Underground Storage Tank Trust Fund, often referred to as the LUST Trust Fund.⁹ The remaining 18.3 cents are directed to the Highway Trust Fund.¹⁰ The Highway Trust Fund has two accounts, the highway account and the mass transit account. The highway account receives an allocation equivalent to 15.44 cents per gallon of the gasoline tax, and the mass transit account receives 2.86 cents per gallon.

The federal gas tax is not collected at the point of sale to the consumer (i.e., at the pump) as a retail sales tax might be. Instead, the federal government collects revenue from roughly 850 registered suppliers, distributors, refiners, and blenders of fuel.¹¹ This simplifies tax administration, as the Internal Revenue Service (IRS) has to monitor compliance of these entities; therefore, the group of 850 represents a smaller number when compared with the number of gas stations across the country.¹² Some economists assert that all or nearly all of the federal excise taxes levied on motor fuels are passed on to the final consumer in the form of higher prices.¹³

Table 1. Federal Transportation-Related Excise Taxes Deposited into the Highway Trust Fund as of FY2026

Tax Type	Tax Rate	Statute	Expiration/Reduction Date ^a
Fuel Taxes			
Gasoline and gasohol ^b	18.3 cents per gallon ^c	26 U.S.C. §4081(a)(2)(A)(i)	Reduces to 4.3 cents per gallon after September 30, 2028
Diesel	24.3 cents per gallon	26 U.S.C. §4081(a)(2)(A)(iii)	Reduces to 4.3 cents per gallon after September 30, 2028
Diesel-water fuel emulsion	19.7 cents per gallon	26 U.S.C. §4081(a)(2)(D)	N/A

⁸ P.L. 103-66. The increase was 4.3 cents, which initially went to the Treasury's General Fund for deficit reduction. In 1997, P.L. 105-34 redirected that 4.3 cents to the Highway Trust Fund. Because the fuel taxes are not tied to inflation, they lose purchasing power over time. The gas tax lost approximately 74% of its purchasing power to inflation between FY1993 and FY2025. CRS calculation adjusted for inflation using line 25 of Table 5.9.4. Price Indexes for Gross Government Fixed Investment by Type, from the Bureau of Economic Analysis (BEA), "National Data: National Income and Produce Accounts," updated September 26, 2025. For FY2024 and FY2025, the index value was imputed using line 35 of Table 3.9.4. Price Indexes for Government Consumption Expenditures and Gross Investment, from BEA, "National Data: National Income and Produce Accounts," updated March 13, 2026.

⁹ For information about the Leaking Underground Storage Tank Trust Fund, see U.S. Environmental Protection Agency (EPA), "Leaking Underground Storage Tank Trust Fund," updated March 9, 2026, <https://www.epa.gov/ust/leaking-underground-storage-tank-trust-fund>.

¹⁰ 26 U.S.C. §4081(a)(2)(A).

¹¹ This is often referred to as collecting at the "rack."

¹² CRS analysis of U.S. Census Bureau data, "Industry Profile—447110: Gasoline Stations with Convenience Stores," https://data.census.gov/profile/447110_-_Gasoline_stations_with_convenience_stores?codeset=naics~447110&g=010XX00US; and "Industry Profile—447190: Other Gasoline Stations," https://data.census.gov/profile/447190_-_Other_gasoline_stations?g=010XX00US&codeset=naics~447190.

¹³ For examples of this literature, see Justin Marion and Erich Muehlegger, "Fuel Tax Incidence and Supply Conditions," *Journal of Public Economics*, vol. 95, iss. 9-10 (October 2011), pp. 1202-1212, <https://doi.org/10.1016/j.jpubeco.2011.04.003>; and Joseph J. Doyle, Jr. and Krislert Samphantharak, "\$2.00 Gas! Studying the Effects of a Gas Tax Moratorium," *Journal of Public Economics*, vol. 92, iss. 3-4 (April 2008), pp. 869-884, <https://doi.org/10.1016/j.jpubeco.2007.05.011> (hereinafter Doyle, Jr. and Samphantharak, "Effects of a Gas Tax Moratorium").

Tax Type	Tax Rate	Statute	Expiration/Reduction Date ^a
Alternative fuels			
General rate for alternative fuels	18.3 cents per gallon	26 U.S.C. §4041(a)(2)(B)(i)	N/A
Liquefied petroleum gas	18.3 cents per gallon of gasoline-equivalent	26 U.S.C. §4041(a)(2)(B)(ii)	N/A
Liquefied natural gas	24.3 cents per gallon of diesel-equivalent	26 U.S.C. §4041(a)(2)(B)(iv)	N/A
Methanol from natural gas	9.15 or 11.3 cents per gallon (depending on ethanol content)	26 U.S.C. §4041(m)(1)	Reduces to 2.15 or 4.3 cents per gallon (depending on ethanol content) after September 30, 2028
Compressed natural gas	18.3 cents per gallon of gasoline-equivalent	26 U.S.C. §4041(a)(3)	N/A
Other Excise Taxes			
Tires	9.45 cents per 10 pounds of maximum rated load capacity in excess of 3,500	26 U.S.C. §4071(a)	Expires October 1, 2028
Biasply tire or super single tire ^d	4.725 cents per 10 pounds of maximum rated load capacity in excess of 3,500	26 U.S.C. §4071(a)	Expires October 1, 2028
Truck, trailer, and tractor sales	12% of retail sales price	26 U.S.C. §4051(a)(1)	Expires October 1, 2028
Separate purchase of truck or trailer and parts and accessories	12% of price of installation of parts or accessories	26 U.S.C. §4051(b)(1)	Expires October 1, 2028
Heavy vehicle use			
Vehicles weighing between 55,000 and 75,000 pounds	\$100 per year plus \$22 for each 1,000 pounds in excess of 55,000	26 U.S.C. §4481	Expires October 1, 2029
Vehicles weighing over 75,000 pounds	\$550 per year	26 U.S.C. §4481	Expires October 1, 2029

Sources: In addition to the statutes cited above, see 26 U.S.C. §9503(b) and Federal Highway Administration (FHWA), "Chapter 7: The Highway Trust Fund," in *Funding Federal-aid Highways*, FHWA-PL-17-011, January 2017, <https://www.fhwa.dot.gov/policy/olsp/fundingfederalaid/07.cfm>.

Notes: N/A = not applicable. Some of the taxes have expiration dates or dates on which the amount of the tax is set to decrease. In previous surface transportation reauthorization acts, Congress has extended these expiration/reduction dates.

- Some of the taxes deposited into the Highway Trust Fund are set to expire or reduce on certain dates. These dates are established in the relevant statutes.
- Gasohol is a blend of gasoline and ethyl alcohol, commonly 90% gasoline and 10% ethanol or 85% gasoline and 15% ethanol.
- 26 U.S.C. §4081(a)(2)(B) imposes an additional 0.01 cent-per-gallon tax on gasoline for the Leaking Underground Storage Tank Trust Fund, bringing the total federal gas tax to 18.4 cents per gallon.

- d. Biasply tires are constructed of layers of material positioned at an angle (a bias) as opposed to standard radial tires in which the layers of material run perpendicular to the road. Biasply tires tend to be more durable than radial tires. A super single tire is one large tire able to take the place of a pair of standard tires.

Composition of Fuel Prices

The U.S. Energy Information Administration (EIA) makes periodic estimates of the components of the retail price of gasoline. In May 2026, 52% of the retail price of regular gasoline was attributable to the price of crude oil, 22% to refining, and 15% to distribution and marketing. Federal, state, and local taxes comprised 12% of the total average price.¹⁴ When retail prices are higher, the price of crude oil and refining tend to comprise a higher share of the retail price, whereas marketing and taxes form lower shares. For example, in May 2022 (when gas prices averaged \$4.44 per gallon), 59% was attributable to crude oil, 26% to refining, 5% to distribution and marketing, and 11% to taxes. The share of the retail price attributable to taxes varies across the country, as state and local gas tax rates vary. Total state taxes added 51.7 cents to the price of a gallon of gasoline, on average, compared with the federal excise tax of 18.4 cents.¹⁵ At current price levels, the federal tax comprises about 4% of the retail price, on average.

Highway Trust Fund Insolvency

The Highway Trust Fund is a federal accounting mechanism that provides a dedicated source of funding for certain federal surface transportation programs.¹⁶ Congress established the Highway Trust Fund in 1956 to support construction of the Interstate Highway System and certain other roads.¹⁷ Today, Highway Trust Fund dollars are used to meet obligations authorized under surface transportation reauthorization legislation,¹⁸ such as the provisions contained in the Infrastructure Investment and Jobs Act (IIJA; P.L. 117-58) enacted in 2021.¹⁹

The Highway Trust Fund has two accounts: the highway account and the mass transit account.²⁰ The majority of funds flow through the highway account. The highway account provides funding primarily for the federal-aid highway program and highway and vehicle safety programs, as well as for highway research.²¹ Congress established the mass transit account as part of the Surface Transportation Assistance Act of 1982 (P.L. 97-424, §531). The mass transit account provides

¹⁴ U.S. Energy Information Administration (EIA), “Gasoline and Diesel Fuel Update,” accessed September 23, 2026, <https://www.eia.gov/petroleum/gasdiesel/>.

¹⁵ EIA, “Federal and State Motor Fuels Taxes,” revised March 2026, <https://www.eia.gov/petroleum/marketing/monthly/xls/fueltaxes.xlsx>.

¹⁶ A *federal trust fund* is “an accounting mechanism used to link dedicated collections with their expenditure for a specific purpose or program.” See U.S. Government Accountability Office (GAO), *Federal Trust Funds and Other Dedicated Funds: Fiscal Sustainability Is a Growing Concern for Some Key Funds*, GAO-20-156, January 2020, p. 4, <https://www.gao.gov/assets/gao-20-156.pdf>.

¹⁷ P.L. 84-627, §209, <https://www.govinfo.gov/content/pkg/STATUTE-70/pdf/STATUTE-70-Pg374.pdf#page=25>.

¹⁸ For information about surface transportation reauthorization, see CRS Report R48845, *Surface Transportation Reauthorization: Federal Highway Programs*, by Ali E. Lohman.

¹⁹ 26 U.S.C. §9503(c)(1) and 26 U.S.C. §9503(e)(3).

²⁰ Congress established the mass transit account in the Highway Revenue Act of 1982, part of the Surface Transportation Assistance Act of 1982 (P.L. 97-424). The portion of the Highway Trust Fund separate from the mass transit account is commonly referred to as the highway account, though not formally designated as such. See FHWA, *Primer: Highway Trust Fund*, November 1998, p. 3, https://rosap.nhtl.bts.gov/view/dot/13489/dot_13489_DS1.pdf.

²¹ P.L. 117-58; P.L. 114-94; P.L. 112-141; and P.L. 109-59.

funding for “making capital or capital related expenditures” on public transportation projects.²² Because the highway account and the mass transit account fund separate programs with separate spending levels, the balance of one account may deplete more quickly than the other.

For many years, Highway Trust Fund revenue exceeded or was roughly equal to expenditures.²³ Expenditures first exceeded revenue in FY2001 and have exceeded revenue since FY2008 consistently. The Congressional Budget Office (CBO) projects that if current revenue and expenditure trends continue, the balance in the mass transit account will approach zero in FY2027 and that the balance in the highway account will approach zero in FY2028.²⁴

The Highway Trust Fund cannot incur a negative balance. As the account balances approach zero, the Federal Highway Administration (FHWA) and Federal Transit Administration may slow reimbursements to states and local governments for the federal portion of transportation project costs.²⁵ FHWA could also reduce annual highway apportionments to the states.²⁶

Potential Suspension of the Federal Gas Tax

The federal gas tax has not been suspended since the establishment of the Highway Trust Fund in 1956. Some Members of Congress have proposed such suspensions, which are sometimes referred to as “gas tax holidays.” Some Members of Congress have previously proposed temporarily suspending the federal gas tax in response to various factors, such as rising gas prices, economic conditions, or world events. For example, multiple Members of Congress proposed suspending the federal gas tax in response to the COVID-19 pandemic and inflation in FY2021 and FY2022.²⁷ In FY2008 and FY2009, during the “Great Recession,” multiple Members introduced similar legislation to suspend the federal gas tax.²⁸ Proposals have included suspending the federal gas tax for a set period, as well as those that would suspend or reduce the federal gas tax whenever gas prices exceed a certain level.²⁹

Considerations for Congress

During the 119th Congress, multiple Members have introduced bills to suspend the federal gas tax, including H.R. 3768; H.R. 7919; H.R. 8572; H.R. 8600; H.R. 8753; H.R. 8795; H.R. 10392; H.R. 10589; H.R. 10668; S. 4032; S. 4485; S. 5458; and S. 5530.³⁰ As Congress deliberates

²² 26 U.S.C. §9503(e)(3).

²³ CRS Report R48472, *The Highway Trust Fund’s Highway Account*, by Ali E. Lohman.

²⁴ Congressional Budget Office, *Baseline Projections: Highway Trust Fund Accounts*, June 2026, <https://www.cbo.gov/system/files/2026-06/51300-2026-06-highwaytrustfund.pdf>.

²⁵ In 2014, the Secretary of Transportation wrote to the directors of state departments of transportation describing “cash management procedures to be undertaken by the Federal Highway Administration in the event of a shortfall.” See Letter from Anthony R. Foxx, Secretary of Transportation, to John R. Cooper, Alabama Transportation Director, July 1, 2014, <https://www.transportation.gov/sites/dot.gov/files/docs/State-DOT-Letter-July-1-2014.pdf>.

²⁶ See “Byrd Test,” in FHWA, *Funding Federal-aid Highways*, FHWA-PL-17-011, January 2017, pp. 47-48, https://www.fhwa.dot.gov/policy/olsp/fundingfederalaid/FFAH_2017.pdf.

²⁷ For example, see H.R. 3275 (117th Congress); H.R. 6787 (117th Congress); and S. 3609 (117th Congress).

²⁸ For example, see H.R. 5995 (110th Congress); H.R. 6009 (110th Congress); H.R. 6152 (110th Congress); and S. 2890 (110th Congress).

²⁹ For example, see H.R. 3842 (109th Congress); H.R. 2448 (110th Congress); H.R. 2480 (110th Congress); and H.R. 2631 (111th Congress).

³⁰ Other bills would provide discounts for specific groups (H.R. 9027, 119th Congress) and suspend or repeal the federal diesel tax but not the federal gas tax (e.g., H.R. 8772 and H.R. 10607, 119th Congress).

suspending the federal gas tax, considerations may include the possible effects on gas prices, the Highway Trust Fund, and the LUST Fund.

Possible Effect on Prices at the Pump

The September 2026 price of gasoline is at a level above that of early February 2026. Reducing the price of gas by 18.4 cents per gallon by suspending the federal gas tax and passing this amount through to consumers could provide some price relief. However, even with an 18.4-cent reduction, gas prices would still have risen more than a dollar between September 2025 and September 2026.

Suspension of the federal gas tax may not reduce consumer prices by exactly 18.4 cents per gallon or may not reduce consumer prices at all. Gasoline suppliers, distributors, refiners, and blenders could choose to reduce prices by more or less than 18.4 cents per gallon or, in theory, not reduce prices at all. Some Members of Congress have introduced legislation to address alleged “price gouging” in the context of gasoline prices.³¹

In the 119th Congress, several bills express the intent that “consumers immediately receive the benefit of the reduction in taxes” and that suppliers “take such actions as necessary to reduce [prices] to reflect such reduction.” These bills encourage the Secretary of the Treasury to “use all applicable authorities to ensure the benefit of the reduction in taxes ... is received by consumers.” Such a provision may be difficult for the federal government to enforce, as it may require estimating what the price of gasoline in each locality would have been in the absence of a federal gasoline tax suspension. Over an extended period, other factors, such as changes in the price of crude oil and other inputs, would likely affect the hypothetical price of gasoline without a federal gasoline tax suspension, potentially complicating implementation.

Although the federal government has never suspended its federal gas tax, states have suspended their state gas taxes. Economic studies of these state gas tax suspensions found that less than the full amount of the suspended tax typically is passed on to consumers in lower prices. For example, one economic study of cross-state price variation following a state gas tax suspension found that about 70% of the savings was passed on to consumers through lower prices.³² Subsequent studies of other state gas tax suspensions generally have found that tax savings were not fully passed on to consumers through lower prices.³³

Possible Effects on the Highway Trust Fund

Suspension of the federal gas tax would reduce the revenue provided to the Highway Trust Fund. The Bipartisan Policy Center calculated that suspending the federal gas tax from May 2026 through September 2026 would reduce revenue to the Highway Trust Fund by \$17 billion.³⁴ Some of the bills proposed in the 119th Congress would not compensate the Highway Trust Fund for revenue lost during a given suspension. Other bills would compensate that fund, such as by

³¹ For more on the concept of “price gouging” in the context of gasoline prices, see CRS Report R47072, *Gasoline Price Increases: Federal and State Authority to Limit “Price Gouging”*, by Adam Vann.

³² Doyle, Jr. and Samphantharak, “Effects of a Gas Tax Moratorium,” pp. 869-884.

³³ See, for example, Tsvetan Tsvetanov, “Tax Holidays and the Heterogeneous Pass-Through of Gasoline Taxes,” *Energy Economics*, vol. 136 (August 2024); and Hakan Yilmazkuday, “Asymmetric incidence of Sales Taxes: A Short-Run Investigation of Gasoline Prices,” *Journal of Business and Economics*, vol. 91 (May-June 2017), pp. 16-23, <https://doi.org/10.1016/j.jeconbus.2017.01.001>.

³⁴ Fredrick Hernandez and Tatiana Klett, *The Hidden Cost of a Gas Tax Holiday*, Bipartisan Policy Center, April 28, 2026, <https://bipartisanpolicy.org/explainer/the-hidden-cost-of-a-gas-tax-holiday/>.

transferring funds from the Treasury's General Fund (general fund) to the Highway Trust Fund. With such a general fund transfer, a gas tax suspension would not affect the health of the Highway Trust Fund, but it would increase the federal budget deficit.

If the reduction in revenue were not coupled with a general fund transfer, the balances in the highway account and the mass transit account would likely approach insolvency months sooner than CBO has predicted. As the account balances approach zero, state and local governments may receive slower reimbursements for work on federally funded highway and public transportation projects. State and local governments also may receive less federal funding through the highway formula programs at the beginning of the fiscal year. This could delay planned highway projects or lead to fewer highway projects overall.

In the past, Congress has prevented Highway Trust Fund insolvency through general fund transfers, raising the possibility of a general fund transfer subsequent to a federal gas tax suspension that could include the amount of money not collected during a federal gas tax suspension. For a discussion of other options for preventing Highway Trust Fund insolvency, see CRS Report R48472, *The Highway Trust Fund's Highway Account*, by Ali E. Lohman, and CRS Report R47573, *Funding and Financing Highways and Public Transportation Under the Infrastructure Investment and Jobs Act (IIJA)*, by William J. Mallett.

Possible Effects on the LUST Trust Fund

In 1986, in the Superfund Amendments and Reauthorization Act (P.L. 99-499), Congress established the LUST Trust Fund to help the U.S. Environmental Protection Agency (EPA) and states cover costs of responding to leaking underground petroleum storage tanks in cases where the owner or operator does not clean up a site, among other prevention and detection activities. In the United States, these leaking tanks have been a leading source of groundwater contamination and a threat to public drinking water. The federal gas tax is the primary source of monies for the LUST Trust Fund, and EPA typically has allocated approximately 90% of the annual trust fund appropriation to states to perform cleanups, conduct inspections, and carry out other activities to prevent petroleum releases into the environment.³⁵ If the LUST Trust Fund were to not receive funding from the federal gas tax or be compensated with transfers from the general fund, the fund would receive little or no new funds, and the remaining balance would be depleted over time. EPA would be required to rely on annual appropriations for LUST activities, and states may have limited access to federal funding to conduct petroleum tank cleanups and other activities to protect groundwater.³⁶

³⁵ EPA, "Leaking Underground Storage Tank Trust Fund."

³⁶ For questions about the Leaking Underground Storage Tank Trust Fund, contact Specialist in Environmental Policy Angela Jones.

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