



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

DEK - Hightowers - FC10112  
Q2 2026 State Tax = \$.014014

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Period: 04/01/2026 – 06/30/2026

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 **April 1, 2026 – June 30, 2026**. 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	\$1.774
Diesel Fuel**	\$2.156
Propane***	\$0.637

\$2.156  
X 0.65%  
= \$0.014014

\* 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.

\*\*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.