

**Alternative Fuel GGE and DGE comparison**  
**For a tax rate of \$0.25/gallon and surcharge of \$0.035/gallon**

Product	BTU	GGE	DGE	Tax rate	Surcharge	Total rate	Per (according to statute)
Gasoline	114100	1.00	1.13	0.25	0.035	0.285	gallon
Diesel	129500	0.88	1.00	0.25	0.035	0.285	gallon
CNG	1000	114.10	129.50	0.002174	0.0003	0.002474	cubic foot
LNG	69000	1.65	1.88	0.15	0.021	0.171	gallon
LPG	86000	1.33	1.51	0.1875	0.026	0.2135	gallon

	GGE	Tax Rate	Tax Total	Surcharge rate	Surcharge total	Total Tax & Surcharge @ GGE
CNG	114.1	0.002174	0.248053	0.0003	0.03423	0.2823
LNG	1.65	0.15	0.2475	0.021	0.03465	0.2822
LPG	1.33	0.1875	0.249375	0.026	0.03458	0.2840

**Subd. 12. Compressed natural gas or CNG.**

Compressed natural gas or "CNG" means natural gas, primarily methane, condensed under high pressure and stored in specially designed storage tanks at between 2,000 and 3,600 pounds per square inch. For purposes of this chapter, the energy content of CNG is considered to be 1,000 BTUs per cubic foot.

Compressed natural gas is taxed at the rate of \$2.174 per thousand cubic feet; or 25 cents per gasoline equivalent. For purposes of this paragraph, "gasoline equivalent," as defined by the National Conference on Weights and Measures, is 5.66 pounds of natural gas.

**Subd. 30. Liquefied natural gas or LNG.**

Liquefied natural gas or "LNG" means natural gas, primarily methane, which has been condensed through a cryogenic cooling process and is stored in special pressurized and insulated storage tanks. For purposes of this chapter, the energy content of LNG will be considered to be 69,000 BTUs per gallon.

Liquefied natural gas is taxed at the rate of 15 cents per gallon.

**Subd. 31. Liquefied petroleum gas, LPG, or propane.**

Liquefied petroleum gas, "LPG," or "propane" means a product made of short hydrocarbon chains and containing primarily propane and butane that is stored in specialized tanks at moderate pressure. For purposes of this chapter, the energy content of LPG or propane will be considered to be 86,000 BTUs per gallon.

Liquefied petroleum gas or propane is taxed at the rate of 18.75 cents per gallon.