



**ESTADO DO MARANHÃO**  
**SECRETARIA DE ESTADO DA FAZENDA**

**PORTARIA Nº 482/2023-GABIN**

Edição: 201

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São Luís, 30 de outubro de 2023

Dispõe sobre inclusão de valores de produtos  
na tabela de Valores de Referência.

**O SECRETÁRIO DE ESTADO DA FAZENDA, no uso das atribuições que lhe conferem o art. 69, II, da Constituição do Estado do Maranhão, e com fundamento no § 8º do art. 13 da Estadual 7.799, de 19 de dezembro de 2002,**

**R E S O L V E**

Art. 1º Incluir na Tabela de Valores de Referência para fins de cobrança de ICMS o produto abaixo discriminado.

<b>GRUPO 11 - TRANSPORTE - FRETE - TONELADAS 01 A 09 Nominais</b>									
<b>PESO/DIST KM</b>	<b>1 TON</b>	<b>2 TON</b>	<b>3 TON</b>	<b>4 TON</b>	<b>5 TON</b>	<b>6 TON</b>	<b>7 TON</b>	<b>8 TON</b>	<b>9 TON</b>
ATE 25	54,85	109,67	164,46	219,29	274,11	328,97	383,77	438,57	493,43
26 – 50	60,90	121,81	149,76	224,64	296,78	299,55	426,32	487,20	548,10
51-100	72,96	134,78	182,70	243,62	304,52	365,39	449,25	524,14	599,04
101 – 150	74,89	145,87	218,83	291,78	364,74	437,64	510,60	583,55	656,49
151 – 200	78,91	157,70	236,55	315,39	394,26	473,07	551,97	630,81	709,66
201 – 250	84,80	169,55	254,34	339,12	423,88	508,66	593,46	678,20	763,00
251 – 300	90,66	181,27	271,95	362,60	453,20	543,87	634,55	725,16	815,82
301 – 350	96,45	192,87	289,30	385,69	482,10	578,59	675,03	771,44	867,89
351 – 400	102,05	204,20	306,25	408,39	510,43	612,58	714,64	816,69	918,83
401 – 450	107,80	215,59	323,38	431,21	538,92	646,74	754,53	862,32	970,12
451 – 500	113,46	227,01	340,48	454,00	567,48	680,94	794,48	907,97	1.021,48
501 – 550	119,18	238,26	357,46	476,58	595,69	714,87	833,99	953,13	1.072,25
551 – 600	124,76	249,56	374,28	499,02	623,82	748,60	873,31	998,07	1.122,86
601 – 650	130,38	260,73	391,08	521,45	651,84	782,20	912,59	1.042,99	1.173,27
651 – 700	135,96	271,79	407,74	543,63	679,52	815,43	951,34	1.087,20	1.223,13
701 – 750	141,41	282,78	424,19	565,60	706,99	848,35	989,81	1.131,22	1.272,58
751 – 800	146,53	293,06	439,63	586,13	732,69	879,22	1.025,75	1.172,22	1.318,81
801 – 850	152,56	305,01	457,56	610,10	762,59	915,14	1.067,65	1.220,17	1.372,70



**ESTADO DO MARANHÃO**  
**SECRETARIA DE ESTADO DA FAZENDA**

851 - 900	158,15	316,25	474,34	632,50	790,58	948,70	1.106,79	1.264,94	1.423,05
901 - 950	163,92	327,87	491,74	655,71	819,61	983,46	1.147,45	1.311,37	1.475,22
951 -1000	169,65	339,37	509,03	678,70	848,35	1.018,07	1.187,72	1.357,39	1.376,87
1001-1100	181,27	362,55	543,80	725,12	906,38	1.087,63	1.268,91	1.450,20	1.470,98
1101 -1200	192,76	385,47	578,18	770,91	963,65	1.156,40	1.349,16	1.541,87	1.564,01
1201 -1300	204,24	408,43	612,65	816,88	1.021,13	1.225,33	1.429,56	1.633,77	1.657,22
1301 -1400	215,67	431,43	647,09	862,77	1.078,52	1.294,21	1.509,88	1.725,58	1.750,35
1401 -1500	227,07	454,17	681,26	908,35	1.135,45	1.362,51	1.589,60	1.816,69	1.842,76
1501 -1600	238,49	477,07	715,56	954,15	1.192,65	1.431,20	1.669,72	1.908,26	1.935,64
1601 -1700	250,06	500,11	750,18	1.000,23	1.250,29	1.500,35	1.750,43	2.000,49	2.029,20
1701 -1800	261,29	522,62	783,90	1.045,22	1.306,50	1.567,81	1.829,10	2.090,40	2.120,44
1801 -1900	272,80	545,57	818,32	1.091,11	1.363,87	1.636,69	1.909,43	2.182,21	2.213,52
1901 -2000	284,04	568,03	852,01	1.136,01	1.420,00	1.703,98	1.987,99	2.272,01	2.304,60
2001 -2200	306,63	613,27	919,94	1.226,62	1.533,24	1.839,89	2.146,52	2.453,16	2.488,38
2201 -2400	329,06	658,13	987,24	1.316,32	1.645,38	1.974,45	2.303,59	2.632,67	2.670,40
2401 -2600	351,94	703,89	1.055,82	1.407,76	1.759,69	2.111,68	2.463,57	2.815,54	2.855,95
2601 -2800	374,65	749,33	1.123,99	1.498,64	1.873,40	2.248,04	2.622,74	2.997,37	3.040,38
2801 -3000	397,48	794,93	1.192,40	1.589,90	1.987,34	2.384,80	2.782,24	3.179,72	3.225,35
3001 -3200	420,19	840,32	1.260,52	1.680,65	2.100,86	2.521,00	2.941,18	3.361,33	3.409,56
3201 -3400	442,81	885,58	1.328,34	1.771,11	2.213,90	2.656,73	3.099,48	3.542,28	3.593,09
3401 -3600	465,33	930,67	1.395,97	1.861,31	2.326,65	2.791,93	3.257,29	3.722,60	3.776,03
3601 -3800	488,00	975,93	1.463,97	1.951,97	2.439,88	2.927,92	3.415,92	3.903,85	3.959,90
3801 -4000	510,52	1.021,13	1.531,70	2.042,23	2.552,80	3.063,40	3.573,91	4.084,51	4.143,05
4001 -4200	533,10	1.066,24	1.599,38	2.132,50	2.665,58	3.198,75	3.731,86	4.264,96	4.326,16
4201 -4400	555,43	1.110,89	1.666,29	2.221,71	2.777,12	3.332,62	3.888,04	4.443,45	4.507,19
4401 -4600	577,97	1.155,92	1.733,86	2.311,80	2.889,81	3.467,78	4.045,75	4.623,66	4.689,96
4601 -4800	600,23	1.200,40	1.800,62	2.400,85	3.001,04	3.601,26	4.201,48	4.801,70	4.870,53
4801 -5000	622,60	1.245,18	1.867,81	2.490,45	3.113,01	3.735,66	4.358,23	4.980,83	5.052,25
5001 -5200	644,67	1.289,39	1.934,03	2.578,72	3.223,38	3.868,09	4.512,77	5.157,42	5.231,44
5201 -5400	667,02	1.334,00	2.001,01	2.668,00	3.335,01	4.002,00	4.669,03	5.336,07	5.412,58
5401 -5600	689,31	1.378,55	2.067,84	2.757,17	3.446,44	4.135,72	4.825,02	5.514,32	5.593,41
5601 -5800	711,46	1.422,88	2.134,31	2.845,77	3.557,27	4.268,67	4.980,14	5.691,59	5.773,23
5801 -6000	732,96	1.465,97	2.198,90	2.931,84	3.664,88	4.397,83	5.130,80	5.863,76	5.947,84
<b>GRUPO 11 - TRANSPORTE - FRETE - TONELADAS 10 A 18</b>									
<b>PESO/DIST KM</b>	<b>10 TON</b>	<b>11 TON</b>	<b>12 TON</b>	<b>13 TON</b>	<b>14 TON</b>	<b>15 TON</b>	<b>16 TON</b>	<b>17 TON</b>	<b>18 TON</b>
ATÉ- 25	548,24	603,02	657,87	712,70	767,52	822,32	877,14	931,95	986,74



**ESTADO DO MARANHÃO**  
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26 - 50	609,00	669,89	730,82	791,70	852,59	913,53	974,41	1.035,30	1.096,22
51 - 100	669,31	736,27	803,23	870,16	937,11	1.004,06	1.070,92	1.137,89	1.204,81
101 - 150	729,44	802,37	875,33	948,29	1.021,16	1.094,11	1.167,07	1.239,96	1.312,93
151 - 200	788,52	867,38	946,22	1.025,06	1.103,91	1.182,74	1.261,64	1.340,49	1.419,34
201 - 250	847,78	932,56	1.017,29	1.102,06	1.186,86	1.271,61	1.356,38	1.441,20	1.525,94
251 - 300	906,42	997,06	1.087,76	1.178,35	1.269,00	1.359,65	1.450,28	1.540,96	1.631,59
301 - 350	964,26	1.060,68	1.157,15	1.253,54	1.350,03	1.446,48	1.542,88	1.639,26	1.735,74
351 - 400	1.020,89	1.123,01	1.225,09	1.327,19	1.429,26	1.531,32	1.633,45	1.735,53	1.837,66
401 - 450	1.077,92	1.185,72	1.293,53	1.401,31	1.509,09	1.616,90	1.724,70	1.832,52	1.940,25
451 - 500	1.134,96	1.248,48	1.361,97	1.475,41	1.588,97	1.702,43	1.815,90	1.929,45	2.042,89
501 - 550	1.191,45	1.310,56	1.429,71	1.548,87	1.667,97	1.787,12	1.906,31	2.025,39	2.144,56
551 - 600	1.247,63	1.372,36	1.497,15	1.621,90	1.746,68	1.871,47	1.996,19	2.120,92	2.245,71
601 - 650	1.303,68	1.434,06	1.564,45	1.694,77	1.825,13	1.955,52	2.085,85	2.216,22	2.346,61
651 - 700	1.359,00	1.494,92	1.630,87	1.766,72	1.902,66	2.038,55	2.174,46	2.310,34	2.446,27
701 - 750	1.413,99	1.555,37	1.696,78	1.838,17	1.979,55	2.120,96	2.262,35	2.403,75	2.545,13
751 - 800	1.465,32	1.611,85	1.758,38	1.904,90	2.051,44	2.198,00	2.344,53	2.491,06	2.637,59
801 - 850	1.525,25	1.677,69	1.830,26	1.982,78	2.135,28	2.287,83	2.440,33	2.592,83	2.745,37
851 - 900	1.581,20	1.739,33	1.897,42	2.055,54	2.213,67	2.371,76	2.529,85	2.687,99	2.846,10
901 - 950	1.639,17	1.803,09	1.967,02	2.130,90	2.294,82	2.458,77	2.622,68	2.786,59	2.950,49
951 - 1000	1.696,77	1.866,42	2.036,10	2.205,75	2.375,44	2.545,12	2.714,82	2.884,46	3.054,16
1001-1100	1.812,74	1.994,00	2.175,31	2.356,56	2.537,84	2.719,12	2.900,37	3.081,64	3.262,93
1101-1200	1.927,35	2.120,08	2.312,83	2.505,53	2.698,27	2.891,03	3.083,75	3.276,46	3.469,17
1201-1300	2.042,21	2.246,42	2.450,66	2.654,86	2.859,07	3.063,32	3.267,54	3.471,75	3.675,97
1301-1400	2.156,93	2.372,67	2.588,35	2.804,02	3.019,74	3.235,47	3.451,15	3.666,84	3.882,54
1401-1500	2.270,86	2.497,97	2.725,01	2.952,14	3.179,22	3.406,31	3.633,37	3.860,47	4.087,56
1501-1600	2.385,35	2.623,84	2.862,44	3.100,91	3.339,48	3.577,99	3.816,55	4.055,03	4.293,60
1601-1700	2.500,61	2.750,65	3.000,70	3.250,81	3.500,88	3.750,96	4.001,00	4.251,06	4.501,13
1701-1800	2.613,03	2.874,30	3.135,60	3.396,88	3.658,24	3.919,52	4.180,76	4.442,14	4.703,40
1801-1900	2.727,78	3.000,55	3.273,28	3.546,08	3.818,85	4.091,65	4.364,35	4.637,17	4.909,97
1901-2000	2.840,05	3.124,01	3.408,03	3.692,03	3.975,97	4.259,97	4.543,98	4.828,02	5.112,02
2001-2200	3.066,45	3.373,08	3.679,72	3.986,34	4.292,99	4.599,68	4.906,33	5.212,96	5.519,60
2201-2400	3.290,79	3.619,89	3.948,93	4.278,03	4.607,08	4.936,22	5.265,26	5.594,34	5.923,40
2401-2600	3.519,47	3.871,42	4.223,36	4.575,27	4.927,22	5.279,17	5.631,12	5.983,02	6.335,00
2601-2800	3.746,68	4.121,39	4.496,04	4.870,70	5.245,42	5.620,11	5.994,77	6.369,42	6.744,09
2801-3000	3.974,66	4.372,14	4.769,65	5.167,05	5.564,55	5.962,06	6.359,50	6.756,98	7.154,40
3001-3200	4.201,66	4.621,81	5.041,98	5.462,17	5.882,29	6.302,53	6.722,68	7.142,84	7.563,00



**ESTADO DO MARANHÃO**  
**SECRETARIA DE ESTADO DA FAZENDA**

3201-3400	4.427,81	4.870,64	5.313,38	5.756,18	6.198,96	6.641,71	7.084,53	7.527,31	7.970,08
3401-3600	4.653,33	5.118,62	5.583,97	6.049,29	6.514,63	6.979,94	7.445,26	7.910,61	8.375,91
3601-3800	4.879,89	5.367,82	5.855,83	6.343,84	6.831,82	7.319,79	7.807,78	8.295,79	8.783,76
3801-4000	5.105,62	5.616,15	6.126,74	6.637,28	7.147,86	7.658,41	8.168,99	8.679,51	9.190,11
4001-4200	5.331,18	5.864,35	6.397,45	6.930,54	7.463,68	7.996,81	8.529,94	9.063,06	9.596,18
4201-4400	5.554,33	6.109,74	6.665,19	7.220,63	7.776,01	8.331,45	8.886,95	9.442,34	9.997,79
4401-4600	5.779,61	6.357,56	6.935,47	7.513,46	8.091,44	8.669,40	9.247,38	9.825,28	10.403,23
4601-4800	6.002,11	6.602,29	7.202,49	7.802,67	8.402,89	9.003,14	9.603,32	10.203,52	10.803,76
4801-5000	6.226,01	6.848,61	7.471,26	8.093,85	8.716,46	9.339,05	9.961,65	10.584,24	11.206,80
5001-5200	6.446,78	7.091,46	7.736,15	8.380,86	9.025,52	9.670,14	10.314,83	10.959,52	11.604,24
5201-5400	6.670,04	7.337,02	8.004,05	8.671,06	9.338,03	10.005,06	10.672,05	11.339,06	12.006,03
5401-5600	6.892,85	7.582,19	8.271,46	8.960,76	9.650,03	10.339,29	11.028,60	11.717,87	12.407,20
5601-5800	7.114,43	7.825,88	8.537,33	9.248,80	9.960,21	10.671,70	11.383,14	12.094,59	12.806,02
5801-6000	7.329,69	8.062,65	8.795,60	9.528,63	10.261,57	10.994,55	11.727,51	12.460,45	13.193,44

**GRUPO 11 - TRANSPORTE - FRETE - TONELADAS 19 A 27**

<b>PESO/DIST KM</b>	<b>19 TON</b>	<b>20 TON</b>	<b>21 TON</b>	<b>22 TON</b>	<b>23 TON</b>	<b>24 TON</b>	<b>25 TON</b>	<b>26 TON</b>	<b>27 TON</b>
ATÉ- 25	1.041,57	1.096,40	1.151,25	1.206,06	1.260,85	1.316,86	1.370,52	1.425,36	1.480,14
26 – 50	1.157,09	1.218,00	1.278,92	1.339,78	1.400,70	1.461,59	1.522,48	1.583,41	1.644,30
51 – 100	1.271,77	1.338,69	1.405,66	1.472,53	1.539,48	1.606,42	1.673,36	1.740,31	1.807,22
101 – 150	1.385,89	1.458,84	1.531,77	1.604,71	1.677,65	1.750,62	1.823,52	1.896,47	1.969,43
151 – 200	1.498,18	1.577,01	1.655,90	1.734,71	1.813,60	1.892,42	1.971,29	2.050,15	2.128,97
201 – 250	1.610,73	1.695,51	1.780,28	1.865,05	1.949,86	2.034,60	2.119,37	2.204,16	2.288,14
251 – 300	1.722,21	1.812,87	1.903,54	1.994,17	2.084,82	2.175,47	2.266,12	2.356,77	2.447,41
301 – 350	1.832,13	1.928,56	2.025,00	2.121,43	2.217,83	2.314,26	2.410,73	2.507,15	2.603,57
351 – 400	1.939,70	2.045,71	2.143,90	2.246,00	2.348,10	2.450,13	2.552,24	2.654,34	2.756,44
401 – 450	2.048,04	2.157,00	2.263,66	2.371,42	2.479,22	2.587,03	2.694,83	2.802,63	2.910,42
451 – 500	2.156,40	2.269,52	2.383,41	2.496,89	2.610,42	2.723,88	2.837,35	2.950,89	3.064,35
501 – 550	2.263,66	2.382,82	2.501,99	2.621,10	2.740,25	2.859,39	2.978,51	3.097,69	3.216,80
551 – 600	2.370,50	2.495,20	2.619,95	2.744,75	2.869,52	2.994,25	3.119,05	3.243,78	3.368,56
601 – 650	2.476,99	2.607,30	2.737,70	2.868,07	2.998,44	3.128,83	3.259,15	3.389,52	3.519,91
651 – 700	2.582,15	2.718,06	2.853,95	2.989,86	3.125,79	3.261,64	3.397,60	3.533,46	3.669,39
701 – 750	2.686,61	2.827,92	2.969,37	3.110,78	3.252,13	3.393,54	3.534,95	3.676,37	3.817,72
751 – 800	2.784,16	2.930,68	3.077,20	3.223,73	3.370,26	3.516,75	3.663,35	3.809,87	3.956,38
801 – 850	2.897,91	3.050,42	3.202,94	3.355,48	3.508,03	3.660,48	3.813,04	3.965,56	4.118,05
851 – 900	3.004,24	3.162,37	3.320,47	3.478,61	3.636,73	3.794,82	3.952,91	4.111,04	4.269,16
901 – 950	3.114,42	3.278,38	3.442,23	3.606,16	3.770,11	3.933,97	4.097,96	4.261,85	4.425,70



**ESTADO DO MARANHÃO**  
**SECRETARIA DE ESTADO DA FAZENDA**

951 -1000	3.223,81	3.393,50	3.563,16	3.732,84	3.902,51	4.072,20	4.241,85	4.411,51	4.581,22
1001-1100	3.444,18	3.625,49	3.806,75	3.988,00	4.169,30	4.350,55	4.531,85	4.713,10	4.894,37
1101-1200	3.661,96	3.854,72	4.047,41	4.240,14	4.432,92	4.625,69	4.818,34	5.011,09	5.203,81
1201-1300	3.880,19	4.084,45	4.288,63	4.492,85	4.697,12	4.901,27	5.105,49	5.309,78	5.514,01
1301-1400	4.098,25	4.313,91	4.529,61	4.745,29	4.961,00	5.176,67	5.392,45	5.608,10	5.823,78
1401-1500	4.314,63	4.541,71	4.768,82	4.995,90	5.222,99	5.450,07	5.677,19	5.904,24	6.131,31
1501-1600	4.532,11	4.770,66	5.009,19	5.247,74	5.486,25	5.724,79	5.963,33	6.201,87	6.440,39
1601-1700	4.751,20	5.001,24	5.251,30	5.501,36	5.751,41	6.001,48	6.251,55	6.501,65	6.751,69
1701-1800	4.964,73	5.226,00	5.487,30	5.748,63	6.009,88	6.271,23	6.532,52	6.793,82	7.055,11
1801-1900	5.182,71	5.455,53	5.728,26	6.001,02	6.273,83	6.546,62	6.819,35	7.092,14	7.364,95
1901-2000	5.396,00	5.680,02	5.964,03	6.247,99	6.531,98	6.815,99	7.100,00	7.384,04	7.668,00
2001-2200	5.826,23	6.132,82	6.439,53	6.746,18	7.052,81	7.359,42	7.666,08	7.972,70	8.279,36
2201-2400	6.252,47	6.581,56	6.910,69	7.239,75	7.568,82	7.897,91	8.226,97	8.556,02	8.885,12
2401-2600	6.686,94	7.038,89	7.390,81	7.742,75	8.094,72	8.446,67	8.798,56	9.150,54	9.502,45
2601-2800	7.118,75	7.493,40	7.868,08	8.242,72	8.617,49	8.992,13	9.366,81	9.741,44	10.116,12
2801-3000	7.551,87	7.949,35	8.346,81	8.744,31	9.141,76	9.539,20	9.936,69	10.334,16	10.731,60
3001-3200	7.983,18	8.403,28	8.823,50	9.243,65	9.663,83	10.083,96	10.504,19	10.924,36	11.344,49
3201-3400	8.416,67	8.855,61	9.298,44	9.741,23	10.184,00	10.626,81	11.069,52	11.512,33	11.955,13
3401-3600	8.841,23	9.306,57	9.771,89	10.237,22	10.702,55	11.167,84	11.633,19	12.098,55	12.563,89
3601-3800	9.271,72	9.759,74	10.247,71	10.735,69	11.223,71	11.711,67	12.199,67	12.687,67	13.175,67
3801-4000	9.700,63	10.211,23	10.721,74	11.232,35	11.742,85	12.253,44	12.764,01	13.274,57	13.785,14
4001-4200	10.129,26	10.662,38	11.195,55	11.728,62	12.261,77	12.794,87	13.328,05	13.861,15	14.394,32
4201-4400	10.553,22	11.108,63	11.664,07	12.219,47	12.774,91	13.330,38	13.885,80	14.441,27	14.996,66
4401-4600	10.981,21	11.559,14	12.137,17	12.715,08	13.293,05	13.871,00	14.448,97	15.026,91	15.604,87
4601-4800	11.403,94	12.004,16	12.604,40	13.204,56	13.804,78	14.404,96	15.005,18	15.605,39	16.205,61
4801-5000	11.829,45	12.452,05	13.074,64	13.697,30	14.319,86	14.942,47	15.565,07	16.187,63	16.810,25
5001-5200	12.248,88	12.893,57	13.538,27	14.182,90	14.827,60	15.472,26	16.116,97	16.761,64	17.406,35
5201-5400	12.673,07	13.340,08	14.007,06	14.674,09	15.341,07	16.008,07	16.675,11	17.342,10	18.009,09
5401-5600	13.096,44	13.785,76	14.475,05	15.164,29	15.865,24	16.542,88	17.232,14	17.921,45	18.610,79
5601-5800	13.517,46	14.228,92	14.940,37	15.651,77	16.363,24	17.074,73	17.786,18	18.497,57	19.209,02
5801-6000	13.926,38	14.659,35	15.392,37	16.125,32	16.858,29	17.591,23	18.324,19	19.057,20	19.790,15
<b>GRUPO 11 - TRANSPORTE - FRETE - TONELADAS 28 A 36</b>									
<b>PESO/DIST KM</b>	<b>28 TON</b>	<b>29 TON</b>	<b>30 TON</b>	<b>31 TON</b>	<b>32 TON</b>	<b>33 TON</b>	<b>34 TON</b>	<b>35 TON</b>	<b>36 TON</b>
ATÉ- 25	1.534,96	1.589,81	1.644,63	1.699,43	1.754,28	1.809,10	1.863,94	1.918,72	1.973,54
26 - 50	1.705,22	1.766,11	1.826,99	1.887,93	1.948,78	2.009,67	2.070,62	2.131,48	2.192,41
51 - 100	1.874,12	1.941,07	2.008,01	2.074,96	2.141,89	2.208,85	2.275,81	2.342,66	2.409,64



**ESTADO DO MARANHÃO**  
**SECRETARIA DE ESTADO DA FAZENDA**

101 - 150	2.042,36	2.115,31	2.188,27	2.261,23	2.334,13	2.407,08	2.480,02	2.552,98	2.627,08
151 - 200	2.207,86	2.286,68	2.365,55	2.444,40	2.523,25	2.602,10	2.680,93	2.759,81	2.838,63
201 - 250	2.373,71	2.458,51	2.543,29	2.628,00	2.712,78	2.797,58	2.882,32	2.967,12	3.051,92
251 - 300	2.538,00	2.628,71	2.719,29	2.809,96	2.900,60	2.991,24	3.081,88	3.172,54	3.263,16
301 - 350	2.700,02	2.796,44	2.892,85	2.989,28	3.085,70	3.182,17	3.278,60	3.375,03	3.471,43
351 - 400	2.858,53	2.960,64	3.062,69	3.164,78	3.266,90	3.368,97	3.471,09	3.573,17	3.675,28
401 - 450	3.018,22	3.126,02	3.233,76	3.341,55	3.449,36	3.557,16	3.664,96	3.772,75	3.880,57
451 - 500	3.181,75	3.291,37	3.404,85	3.518,36	3.631,85	3.745,37	3.858,81	3.972,36	4.085,83
501 - 550	3.335,98	3.455,08	3.574,26	3.693,38	3.812,53	3.931,69	4.050,80	4.169,96	4.289,13
551 - 600	3.493,35	3.618,08	3.742,82	3.867,58	3.992,39	4.117,11	4.241,85	4.366,65	4.491,42
601 - 650	3.650,29	3.780,67	3.910,98	4.041,37	4.171,75	4.302,08	4.432,47	4.562,84	4.693,21
651 - 700	3.805,27	3.941,19	4.077,06	4.212,99	4.348,88	4.484,76	4.620,68	4.756,63	4.892,47
701 - 750	3.959,13	4.100,53	4.241,94	4.383,30	4.524,76	4.666,14	4.807,54	4.948,93	5.090,34
751 - 800	4.102,91	4.249,43	4.395,99	4.542,51	4.689,04	4.835,57	4.982,11	5.128,63	5.275,20
801 - 850	4.270,62	4.423,12	4.575,63	4.728,15	4.880,71	5.033,17	5.185,72	5.338,26	5.490,76
851 - 900	4.427,31	4.585,43	4.743,54	4.901,68	5.059,78	5.217,93	5.375,98	5.534,12	5.692,25
901 - 950	4.589,69	4.753,60	4.917,51	5.081,41	5.245,33	5.409,26	5.573,18	5.737,09	5.901,00
951 - 1000	4.750,88	4.920,54	5.090,21	5.259,94	5.429,66	5.599,31	5.768,98	5.938,64	6.108,36
1001-1100	5.075,67	5.256,93	5.438,18	5.619,49	5.800,74	5.982,03	6.163,29	6.344,55	6.525,84
1101-1200	5.396,54	5.589,25	5.782,00	5.974,72	6.167,50	6.360,24	6.552,98	6.745,68	6.938,41
1201-1300	5.718,14	5.922,41	6.126,67	6.330,88	6.535,07	6.739,33	6.943,54	7.147,74	7.351,97
1301-1400	6.039,51	6.255,20	6.470,86	6.686,58	6.902,24	7.117,93	7.333,68	7.549,36	7.765,03
1401-1500	6.358,45	6.585,49	6.812,59	7.039,70	7.266,79	7.493,84	7.720,93	7.948,04	8.175,12
1501-1600	6.678,94	6.917,46	7.156,01	7.394,53	7.633,07	7.871,57	8.108,98	8.348,63	8.587,21
1601-1700	7.001,75	7.251,82	7.501,86	7.751,91	8.002,05	8.403,43	8.502,16	8.752,21	9.002,26
1701-1800	7.316,36	7.577,75	7.839,00	8.100,31	8.361,63	8.622,91	8.884,23	9.145,50	9.406,85
1801-1900	7.637,74	7.910,46	8.183,26	8.456,00	8.728,80	9.001,61	9.274,31	9.547,12	9.819,90
1901-2000	7.952,00	8.236,01	8.520,03	8.803,75	9.087,98	9.372,00	9.656,00	9.939,98	10.224,01
2001-2200	8.586,01	8.892,64	9.199,27	9.505,91	9.812,53	10.119,23	10.425,88	10.732,51	11.039,16
2201-2400	9.214,22	9.543,30	9.872,34	10.201,44	10.530,51	10.859,60	11.188,68	11.517,78	11.846,86
2401-2600	9.854,46	10.206,40	10.558,35	10.910,24	11.262,24	11.614,16	11.966,11	12.318,02	12.669,99
2601-2800	10.490,77	10.865,47	11.240,11	11.614,78	11.989,44	12.364,18	12.738,84	13.113,51	13.488,15
2801-3000	11.129,10	11.526,54	11.924,02	12.321,49	12.718,92	13.116,41	13.513,90	13.911,34	14.308,82
3001-3200	11.764,67	12.184,83	12.605,01	13.025,13	13.445,32	13.865,47	14.285,65	14.705,83	15.126,03
3201-3400	12.397,89	12.840,70	13.283,43	13.726,23	14.169,03	14.611,80	15.054,61	15.497,39	15.940,16
3401-3600	13.029,23	13.494,53	13.959,88	14.425,21	14.890,55	15.355,84	15.821,17	16.286,52	16.751,81



**ESTADO DO MARANHÃO**  
**SECRETARIA DE ESTADO DA FAZENDA**

3601-3800	13.663,61	14.151,61	14.639,62	15.127,57	15.615,59	16.103,59	16.591,53	17.079,55	17.567,53
3801-4000	14.295,72	14.806,27	15.316,85	15.827,36	16.337,97	16.848,49	17.359,09	17.869,65	18.380,21
4001-4200	14.927,40	15.460,51	15.993,65	16.526,76	17.059,91	17.592,99	18.126,12	18.659,25	19.192,33
4201-4400	15.552,09	16.107,55	16.662,95	17.218,35	17.773,79	18.329,29	18.884,70	19.440,14	19.995,56
4401-4600	16.182,84	16.760,78	17.338,77	17.916,70	18.494,67	19.072,64	19.650,60	20.228,53	20.806,48
4601-4800	16.805,80	17.406,00	18.006,24	18.606,45	19.206,69	19.806,87	20.407,08	21.007,25	21.607,46
4801-5000	17.432,89	18.055,48	18.678,08	19.300,68	19.923,28	20.545,84	21.168,44	21.791,08	22.413,69
5001-5200	18.051,00	18.695,63	19.340,35	19.985,00	20.629,73	21.274,39	21.919,05	22.563,71	23.208,41
5201-5400	18.676,07	19.343,10	20.010,08	20.677,11	21.344,13	22.011,11	22.678,12	23.345,12	24.012,12
5401-5600	19.300,05	19.989,32	20.678,62	21.367,88	22.057,16	22.746,46	23.435,81	24.125,05	24.814,34
5601-5800	19.920,48	20.631,94	21.343,34	22.054,78	22.766,26	23.477,75	24.189,10	24.900,62	25.612,08
5801-6000	20.523,10	21.256,13	21.989,06	22.722,01	23.454,99	24.187,94	24.920,96	25.653,88	26.386,83
<b>GRUPO 11 - TRANSPORTE - FRETE - TONELADAS 37 A 45</b>									
<b>PESO/DIST KM</b>	<b>37 TON</b>	<b>38 TON</b>	<b>39 TON</b>	<b>40 TON</b>	<b>41 TON</b>	<b>42 TON</b>	<b>43 TON</b>	<b>44 TON</b>	<b>45 TON</b>
ATÉ- 25	2.013,02	2.053,30	2.094,34	2.136,25	2.178,97	2.222,55	2.266,99	2.312,33	2.358,58
26 - 50	2.236,25	2.280,98	2.326,60	2.373,12	2.420,58	2.469,00	2.518,38	2.568,76	2.620,12
51 - 100	2.457,82	2.506,97	2.557,12	2.608,25	2.660,42	2.713,63	2.767,90	2.823,28	2.879,72
101 - 150	2.679,61	2.733,20	2.787,88	2.843,64	2.900,51	2.958,52	3.017,69	3.078,05	3.139,58
151 - 200	2.895,41	2.953,30	3.012,39	3.072,64	3.134,08	3.196,75	3.260,69	3.325,92	3.392,44
201 - 250	3.112,95	3.175,22	3.238,72	3.303,50	3.369,56	3.436,96	3.505,68	3.575,81	3.647,32
251 - 300	3.328,43	3.395,00	3.462,90	3.532,14	3.602,79	3.674,86	3.748,36	3.823,33	3.899,77
301 - 350	3.540,84	3.611,67	3.683,91	3.757,57	3.832,74	3.909,39	3.987,59	4.067,33	4.148,68
351 - 400	3.748,78	3.823,77	3.900,22	3.978,25	4.057,81	4.138,97	4.221,73	4.306,18	4.392,30
401 - 450	3.958,16	4.037,32	4.118,07	4.200,45	4.284,44	4.370,13	4.457,54	4.546,70	4.637,63
451 - 500	4.167,54	4.250,89	4.335,91	4.422,62	4.511,07	4.601,31	4.693,33	4.787,20	4.882,94
501 - 550	4.374,91	4.462,39	4.551,64	4.642,68	4.735,54	4.830,25	4.926,86	5.025,40	5.125,89
551 - 600	4.581,25	4.672,88	4.766,34	4.861,66	4.958,92	5.058,08	5.159,23	5.262,43	5.367,69
601 - 650	4.787,09	4.882,81	4.980,47	5.080,10	5.181,70	5.285,33	5.391,02	5.498,87	5.608,82
651 - 700	4.990,32	5.090,12	5.191,92	5.295,76	5.401,69	5.509,71	5.619,91	5.732,30	5.846,95
701 - 750	5.192,12	5.295,97	5.401,89	5.509,92	5.620,15	5.732,54	5.847,19	5.964,12	6.083,42
751 - 800	5.380,70	5.488,32	5.598,10	5.710,06	5.824,24	5.940,71	6.059,54	6.180,74	6.304,35
801 - 850	5.600,58	5.712,58	5.826,84	5.943,37	6.062,24	6.183,47	6.307,16	6.433,29	6.561,95
851 - 900	5.806,10	5.922,21	6.040,65	6.161,46	6.284,69	6.410,40	6.538,58	6.669,38	6.802,76
901 - 950	6.019,02	6.139,39	6.262,19	6.387,44	6.515,18	6.645,49	6.778,41	6.913,97	7.052,25
951 - 1000	6.230,53	6.355,14	6.482,23	6.611,87	6.744,12	6.878,99	7.016,60	7.156,90	7.300,06
1001-1100	6.656,37	6.789,50	6.925,27	7.063,80	7.205,06	7.349,15	7.496,14	7.646,08	7.799,00



**ESTADO DO MARANHÃO**  
**SECRETARIA DE ESTADO DA FAZENDA**

1101-1200	7.077,19	7.218,71	7.363,10	7.510,36	7.660,56	7.813,77	7.970,06	8.129,43	8.292,06
1201-1300	7.499,01	7.648,98	7.801,96	7.958,02	8.117,16	8.279,52	8.445,11	8.614,01	8.786,28
1301-1400	7.920,34	8.078,74	8.240,33	8.405,13	8.573,23	8.744,69	8.919,61	9.097,98	9.279,95
1401-1500	8.338,59	8.505,38	8.675,49	8.848,99	9.025,98	9.206,47	9.390,62	9.578,43	9.770,00
1501-1600	8.758,97	8.934,14	9.112,83	9.295,09	9.480,97	9.670,60	9.864,03	10.061,29	10.262,53
1601-1700	9.182,32	9.365,95	9.553,27	9.744,33	9.939,23	10.138,03	10.340,78	10.547,58	10.758,53
1701-1800	9.594,99	9.786,89	9.982,64	10.182,28	10.385,92	10.593,65	10.805,51	11.021,64	11.242,06
1801-1900	10.016,30	10.216,62	10.420,96	10.629,37	10.841,97	11.058,80	11.279,99	11.505,58	11.735,68
1901-2000	10.428,48	10.637,05	10.849,78	11.066,81	11.288,13	11.513,88	11.744,17	11.979,04	12.218,64
2001-2200	11.259,94	11.485,13	11.714,83	11.949,12	12.188,12	12.431,87	12.680,53	12.934,12	13.192,82
2201-2400	12.083,78	12.325,46	12.571,97	12.823,42	13.079,87	13.341,49	13.608,31	13.880,46	14.158,08
2401-2600	12.923,38	13.181,85	13.445,49	13.714,40	13.988,67	14.268,46	14.553,83	14.844,91	15.141,81
2601-2800	13.757,92	14.033,10	14.313,76	14.600,02	14.892,02	15.189,87	15.493,66	15.803,54	16.119,60
2801-3000	14.594,99	14.886,89	15.184,63	15.488,32	15.798,08	16.114,06	16.436,32	16.765,08	17.100,34
3001-3200	15.428,54	15.737,10	16.051,84	16.372,89	16.700,35	17.034,34	17.375,03	17.722,54	18.077,00
3201-3400	16.258,96	16.584,14	16.915,82	17.254,15	17.599,22	17.951,21	18.310,24	18.676,44	19.049,97
3401-3600	17.086,87	17.428,60	17.777,18	18.132,72	18.495,38	18.865,27	19.242,57	19.627,42	20.019,98
3601-3800	17.918,89	18.277,27	18.642,81	19.015,67	19.395,99	19.783,91	20.179,60	20.583,18	20.994,83
3801-4000	18.747,81	19.122,75	19.505,21	19.895,30	20.293,23	20.699,08	21.113,06	21.535,32	21.966,02
4001-4200	19.576,18	19.967,70	20.367,05	20.774,40	21.189,88	21.613,70	22.045,96	22.486,88	22.936,61
4201-4400	20.395,49	20.803,38	21.219,47	21.643,84	22.076,72	22.518,26	22.968,64	23.428,00	23.896,56
4401-4600	21.222,60	21.647,06	22.080,01	22.521,60	22.972,04	23.431,47	23.900,10	24.378,11	24.865,67
4601-4800	22.039,60	22.480,39	22.929,99	23.388,59	23.856,38	24.333,50	24.820,18	25.316,58	25.822,90
4801-5000	22.861,96	23.319,21	23.785,59	24.261,30	24.746,53	25.241,46	25.746,30	26.261,22	26.786,44
5001-5200	23.672,57	24.146,02	24.628,93	25.121,52	25.623,95	26.136,42	26.659,14	27.192,34	27.736,18
5201-5400	24.492,38	24.982,21	25.481,86	25.991,51	26.511,34	27.041,56	27.582,38	28.134,03	28.696,70
5401-5600	25.310,62	25.816,83	26.333,15	26.859,83	27.397,03	27.944,97	28.503,86	29.073,93	29.655,45
5601-5800	26.124,31	26.646,80	27.179,74	27.723,33	28.277,79	28.843,35	29.420,21	30.008,62	30.608,79
5801-6000	26.914,60	27.452,89	28.001,95	28.561,98	29.133,22	29.715,89	30.310,20	30.916,42	31.534,73

**GRUPO 12 - TRANSPORTE - FRETE - TONELADAS 46 A 54**

<b>PESO/DIST KM</b>	<b>46 TON</b>	<b>47 TON</b>	<b>48 TON</b>	<b>49 TON</b>	<b>50 TON</b>	<b>51 TON</b>	<b>52 TON</b>	<b>53 TON</b>	<b>54 TON</b>
ATÉ- 25	2.453,87	2.502,94	2.553,00	2.604,07	2.656,14	2.709,26	2.763,43	2.818,71	2.875,10
26 - 50	2.725,96	2.780,51	2.836,11	2.892,83	2.950,68	3.009,70	3.069,87	3.131,29	3.193,92
51 - 100	2.996,05	3.055,99	3.117,11	3.179,46	3.243,04	3.307,92	3.374,05	3.441,54	3.510,37
101 - 150	3.266,45	3.331,79	3.398,40	3.466,37	3.535,69	3.606,42	3.678,53	3.752,11	3.827,13
151 - 200	3.529,48	3.600,07	3.672,09	3.745,53	3.820,41	3.896,84	3.974,78	4.054,27	4.135,35





**ESTADO DO MARANHÃO**  
**SECRETARIA DE ESTADO DA FAZENDA**

201 - 250	3.794,67	3.870,57	3.947,98	4.026,93	4.107,46	4.189,63	4.273,42	4.358,88	4.446,06
251 - 300	4.057,35	4.138,49	4.221,27	4.305,68	4.391,78	4.479,62	4.569,21	4.660,61	4.753,82
301 - 350	4.316,28	4.402,61	4.490,67	4.580,48	4.672,07	4.765,52	4.860,84	4.958,07	5.057,20
351 - 400	4.569,74	4.661,13	4.754,34	4.849,45	4.946,43	5.045,35	5.146,27	5.249,19	5.354,17
401 - 450	4.824,98	4.921,49	5.019,91	5.120,31	5.222,72	5.327,18	5.433,72	5.542,38	5.653,23
451 - 500	5.080,21	5.181,80	5.285,44	5.391,16	5.498,97	5.608,96	5.721,15	5.835,57	5.952,27
501 - 550	5.332,99	5.439,65	5.548,44	5.659,42	5.772,59	5.888,05	6.005,80	6.125,93	6.248,45
551 - 600	5.584,52	5.696,21	5.810,13	5.926,34	6.044,86	6.165,79	6.289,10	6.414,88	6.543,16
651 - 700	6.083,17	6.204,85	6.328,92	6.455,53	6.584,63	6.716,32	6.850,64	6.987,66	7.127,41
701 - 750	6.329,19	6.455,79	6.584,88	6.716,58	6.850,91	6.987,93	7.127,69	7.270,24	7.415,65
751 - 800	6.559,04	6.690,24	6.824,03	6.960,51	7.099,73	7.241,71	7.386,55	7.534,27	7.684,96
801 - 850	6.827,06	6.963,60	7.102,87	7.244,94	7.389,84	7.537,62	7.688,38	7.842,15	7.999,00
851 - 900	7.077,59	7.219,14	7.363,51	7.510,80	7.661,01	7.814,23	7.970,52	8.129,91	8.292,53
901 - 950	7.337,15	7.483,88	7.633,59	7.786,25	7.941,99	8.100,82	8.262,84	8.428,09	8.596,64
951 - 1000	7.594,99	7.746,87	7.901,82	8.059,85	8.221,04	8.385,47	8.553,16	8.724,24	8.898,74
1001-1100	8.114,06	8.276,34	8.441,87	8.610,73	8.782,93	8.958,59	9.137,77	9.320,53	9.506,92
1101-1200	8.627,03	8.799,57	8.975,58	9.155,09	9.338,18	9.524,95	9.715,45	9.909,74	10.107,97
1201-1300	9.141,25	9.324,09	9.510,55	9.700,77	9.894,79	10.092,67	10.294,53	10.500,42	10.710,44
1301-1400	9.654,85	9.847,97	10.044,92	10.245,82	10.450,72	10.659,74	10.872,93	11.090,37	11.312,17
1401-1500	10.164,71	10.368,00	10.575,36	10.786,86	11.002,62	11.222,65	11.447,12	11.676,05	11.909,58
1501-1600	10.677,13	10.890,68	11.108,50	11.330,66	11.557,26	11.788,41	12.024,19	12.264,67	12.509,95
1601-1700	11.193,19	11.417,05	11.645,40	11.878,27	12.115,86	12.358,17	12.605,33	12.857,44	13.114,60
1701-1800	11.696,25	11.930,16	12.168,78	12.412,16	12.660,39	12.913,60	13.171,87	13.435,31	13.704,03
1801-1900	12.209,81	12.454,01	12.703,09	12.957,13	13.216,30	13.480,62	13.750,23	14.025,24	14.305,75
1901-2000	12.712,25	12.966,50	13.225,84	13.490,36	13.760,15	14.035,38	14.316,07	14.602,39	14.894,44
2001-2200	13.725,80	14.000,30	14.280,33	14.565,94	14.857,23	15.154,39	15.457,49	15.766,63	16.081,97
2201-2400	14.730,07	15.024,67	15.325,16	15.631,67	15.944,31	16.263,18	16.588,45	16.920,20	17.258,63
2401-2600	15.753,54	16.068,59	16.389,99	16.717,78	17.052,12	17.393,17	17.741,03	18.095,85	18.457,77
2601-2800	16.770,84	17.106,26	17.448,38	17.797,35	18.153,29	18.516,37	18.886,70	19.264,44	19.649,71
2801-3000	17.791,21	18.147,02	18.509,95	18.880,16	19.257,78	19.642,93	20.035,80	20.436,52	20.845,22
3001-3200	18.807,31	19.183,45	19.567,11	19.958,45	20.357,63	20.764,78	21.180,06	21.603,67	22.035,74
3201-3400	19.819,58	20.215,97	20.620,29	21.032,69	21.453,36	21.882,43	22.320,07	22.766,48	23.221,81
3401-3600	20.828,79	21.245,38	21.670,27	22.103,69	22.545,74	22.996,65	23.456,58	23.925,74	24.404,24
3601-3800	21.843,04	22.279,89	22.725,48	23.179,99	23.643,60	24.116,48	24.598,81	25.090,78	25.592,59
3801-4000	22.853,44	23.310,53	23.776,73	24.252,27	24.737,31	25.232,08	25.736,71	26.251,45	26.776,47
4001-4200	23.863,24	24.340,52	24.827,35	25.323,88	25.830,35	26.346,97	26.873,90	27.411,36	27.959,62



**ESTADO DO MARANHÃO**  
**SECRETARIA DE ESTADO DA FAZENDA**

4201-4400	24.861,99	25.359,21	25.866,39	26.383,73	26.911,40	27.449,65	27.998,64	28.558,61	29.129,76
4401-4600	25.870,24	26.387,64	26.915,39	27.453,70	28.002,78	28.562,83	29.134,09	29.716,78	30.311,11
4601-4800	26.866,14	27.403,48	27.951,54	28.510,59	29.080,80	29.662,39	30.255,65	30.860,78	31.477,97
4801-5000	27.868,61	28.425,97	28.994,52	29.574,39	30.165,89	30.769,21	31.384,58	32.012,29	32.652,52
5001-5200	28.856,72	29.433,87	30.022,54	30.622,97	31.235,44	31.860,16	32.497,38	33.147,31	33.810,26
5201-5400	29.856,05	30.453,19	31.062,25	31.683,49	32.317,16	32.963,50	33.622,79	34.295,23	34.981,13
5401-5600	30.853,50	31.470,57	32.099,98	32.741,98	33.396,82	34.064,76	34.746,05	35.440,97	36.149,80
5601-5800	31.845,40	32.482,28	33.131,93	33.794,59	34.470,47	35.159,89	35.863,08	36.580,34	37.311,95
5801-6000	32.808,71	33.464,91	34.134,22	34.816,88	35.513,24	36.223,49	36.947,97	37.686,91	38.440,67

**GRUPO 13 - TRANSPORTE - FRETE - TONELADAS 55 A 63**

<b>PESO/DIST KM</b>	<b>55 TON</b>	<b>56 TON</b>	<b>57 TON</b>	<b>58 TON</b>	<b>59 TON</b>	<b>60 TON</b>	<b>61 TON</b>	<b>62 TON</b>	<b>63 TON</b>
ATÉ- 25	2.552,99	2.604,06	2.656,16	2.709,27	2.763,44	2.818,70	2.875,10	2.932,59	2.604,05
26 - 50	2.836,11	2.892,84	2.950,68	3.009,69	3.069,89	3.131,27	3.193,92	3.257,79	2.892,84
51 - 100	3.117,11	3.179,45	3.243,04	3.307,90	3.374,07	3.441,53	3.510,37	3.580,58	3.179,45
101 - 150	3.398,42	3.466,37	3.535,69	3.606,41	3.678,54	3.752,10	3.827,15	3.903,68	3.466,39
151 - 200	3.672,08	3.745,53	3.820,44	3.896,82	3.974,77	4.054,27	4.135,36	4.218,06	3.745,52
201 - 250	3.947,99	4.026,93	4.107,48	4.189,61	4.273,42	4.358,89	4.446,06	4.534,98	4.026,94
251 - 300	4.221,26	4.305,69	4.391,79	4.479,62	4.569,21	4.660,60	4.753,82	4.848,89	4.305,68
301 - 350	4.490,66	4.580,48	4.672,09	4.765,52	4.860,83	4.958,07	5.057,23	5.158,34	4.580,47
351 - 400	4.754,35	4.849,44	4.946,44	5.045,36	5.146,26	5.249,20	5.354,18	5.461,26	4.849,45
401 - 450	5.019,92	5.120,32	5.222,71	5.327,18	5.433,72	5.542,39	5.653,23	5.766,29	5.120,32
451 - 500	5.285,44	5.391,15	5.498,98	5.608,94	5.721,14	5.835,57	5.952,28	6.071,32	5.391,15
501 - 550	5.548,44	5.659,41	5.772,61	5.888,05	6.005,81	6.125,91	6.248,45	6.373,42	5.659,41
551 - 600	5.810,14	5.926,34	6.044,88	6.165,75	6.289,11	6.414,88	6.543,17	6.674,03	5.926,34
651 - 700	6.328,94	6.455,50	6.584,64	6.716,32	6.850,65	6.987,65	7.127,41	7.269,96	6.455,52
701 - 750	6.584,90	6.716,58	6.850,92	6.987,93	7.127,69	7.270,24	7.415,64	7.563,97	6.716,60
751 - 800	6.824,04	6.960,51	7.099,72	7.241,73	7.386,55	7.534,28	7.684,96	7.838,66	6.960,52
801 - 850	7.102,87	7.244,93	7.389,84	7.537,64	7.688,38	7.842,15	7.998,99	8.158,98	7.244,93
851 - 900	7.363,53	7.510,78	7.661,02	7.814,23	7.970,51	8.129,93	8.292,51	8.458,37	7.510,80
901 - 950	7.633,56	7.786,26	7.941,97	8.100,83	8.262,84	8.428,09	8.596,66	8.768,58	7.786,23
951 - 1000	7.901,81	8.059,86	8.221,05	8.385,46	8.553,17	8.724,23	8.898,72	9.076,71	8.059,85
1001-1100	8.441,87	8.610,70	8.782,95	8.958,59	9.137,77	9.320,53	9.506,93	9.697,06	8.610,70
1101-1200	8.975,57	9.155,09	9.338,19	9.524,95	9.715,45	9.909,76	10.107,94	10.310,13	9.155,08
1201-1300	9.510,57	9.700,76	9.894,79	10.092,68	10.294,53	10.500,42	10.710,43	10.924,66	9.700,78
1301-1400	10.044,93	10.245,82	10.450,73	10.659,73	10.872,94	11.090,38	11.312,18	11.538,42	10.245,83



**ESTADO DO MARANHÃO**  
**SECRETARIA DE ESTADO DA FAZENDA**

1401-1500	10.575,36	10.786,87	11.002,60	11.222,67	11.447,11	11.676,05	11.909,58	12.147,77	10.786,87
1501-1600	11.108,49	11.330,66	11.557,27	11.788,42	12.024,17	12.264,67	12.509,96	12.760,15	11.330,66
1601-1700	11.645,40	11.878,30	12.115,84	12.358,18	12.605,33	12.857,44	13.114,58	13.376,89	11.878,30
1701-1800	12.168,77	12.412,16	12.660,40	12.913,61	13.171,87	13.435,30	13.704,01	13.978,10	12.412,15
1801-1900	12.703,09	12.957,15	13.216,28	13.480,63	13.750,22	14.025,24	14.305,74	14.591,86	12.957,15
1901-2000	13.225,84	13.490,35	13.760,17	14.035,36	14.316,09	14.602,39	14.894,44	15.192,32	13.490,35
2001-2200	14.280,32	14.565,93	14.857,25	15.154,38	15.457,48	15.766,63	16.081,97	16.403,60	14.565,92
2201-2400	15.325,16	15.631,66	15.944,30	16.263,19	16.588,45	16.920,21	17.258,62	17.603,80	15.631,66
2401-2600	16.389,97	16.717,79	17.052,14	17.393,17	17.741,03	18.095,85	18.457,76	18.826,93	16.717,77
2601-2800	17.448,38	17.797,35	18.153,30	18.516,36	18.886,69	19.264,44	19.649,72	20.042,71	17.797,35
2801-3000	18.509,96	18.880,15	19.257,77	19.642,93	20.035,79	20.436,52	20.845,25	21.262,12	18.880,16
3001-3200	19.567,12	19.958,46	20.357,62	20.764,78	21.180,08	21.603,66	22.035,75	22.476,46	19.958,46
3201-3400	20.620,28	21.032,69	21.453,35	21.882,43	22.320,07	22.766,48	23.221,81	23.686,25	21.032,69
3401-3600	21.670,28	22.103,67	22.545,75	22.996,66	23.456,58	23.925,71	24.404,26	24.892,33	22.103,69
3601-3800	22.725,49	23.179,99	23.643,59	24.116,47	24.598,81	25.090,79	25.592,59	26.104,45	23.180,00
3801-4000	23.776,73	24.252,26	24.737,31	25.232,06	25.736,72	26.251,44	26.776,48	27.312,00	24.252,27
4001-4200	24.827,33	25.323,90	25.830,36	26.346,97	26.873,91	27.411,37	27.959,59	28.518,81	25.323,88
4201-4400	25.866,39	26.383,71	26.911,40	27.449,64	27.998,64	28.558,61	29.129,77	29.712,36	26.383,72
4401-4600	26.915,40	27.453,69	28.002,77	28.562,84	29.134,09	29.716,78	30.311,12	30.917,33	27.453,70
4601-4800	27.951,55	28.510,57	29.080,79	29.662,41	30.255,64	30.860,76	31.477,99	32.107,53	28.510,58
4801-5000	28.994,50	29.574,40	30.165,88	30.769,20	31.384,60	32.012,27	32.652,53	33.305,57	29.574,38
5001-5200	30.022,55	30.623,00	31.235,44	31.860,16	32.497,36	33.147,32	33.810,26	34.486,46	30.623,01
5201-5400	31.062,25	31.683,50	32.317,15	32.963,51	33.622,77	34.295,23	34.981,13	35.680,76	31.683,50
5401-5600	32.099,98	32.741,97	33.396,82	34.064,76	34.746,06	35.440,97	36.149,78	36.872,79	32.741,97
5601-5800	33.131,93	33.794,57	34.470,48	35.159,88	35.863,08	36.580,35	37.311,95	38.058,18	33.794,57
5801-6000	34.134,21	34.816,91	35.513,23	36.223,51	36.947,97	37.686,92	38.440,65	39.209,48	34.816,89

**Art. 2º** Esta Portaria entra em vigor na data de sua publicação.  
DÊ-SE CIÊNCIA,  
PUBLIQUE-SE E CUMPRA-SE.

SECRETARIA DE ESTADO DA FAZENDA, São Luís 30 de outubro de  
2023.

**MARCELLUS RIBEIRO ALVES**



**ESTADO DO MARANHÃO**  
**SECRETARIA DE ESTADO DA FAZENDA**

Secretário de Estado da Fazenda