

**Bureau of Motor Fuel Taxes  
Fourth Quarter 2011 Fuel Tax Rates (MCRT/IFTA)**



IFTA-400 MF AFP (12-11)

NOTE: U.S. \$ per gallon (p/g): U.S./Canadian Exchange rate - 0.9897 - 1.0104

Jurisdiction	Diesel/ Kerosene		Gasoline		Propane LP Gas		Nat. Gas CNG	
	Rate Code	Tax Rate	Rate Code	Tax Rate	Rate Code	Tax Rate	Rate Code	Tax Rate
AL Alabama	64	0.1900	64	0.1600	64	0.1900	64	0.1900
AR Arkansas	66	0.2250	66	0.2150	66	0.1650	66	0.0500
*AZ Arizona	75	0.2600	66	0.1800	75	0.0000	68	0.0000
*CA California	64	0.3470	64	0.0000	64	0.0600	64	0.0700
CO Colorado	66	0.2050	66	0.2200	66	0.2050	66	0.2050
*CT Connecticut	65	0.4620	64	0.2500	64	0.2600	64	0.2600
DE Delaware	62	0.2200	62	0.2300	62	0.2200	62	0.2200
FL Florida	66	0.3207	66	0.2987	65	0.0000	64	0.0000
GA Georgia	70	0.1830	70	0.1720	70	0.1330	70	0.1700
IA Iowa	66	0.2250	66	0.2100	66	0.2000	65	0.1600
*ID Idaho	66	0.2500	64	0.0000	66	0.1810	66	0.1970
IL Illinois	66	0.3780	66	0.3400	66	0.3180	66	0.3180
IN Indiana	31	0.1600	31	0.1800	31	0.1600	31	0.1600
IN Surtax	32	0.1100	32	0.1100	32	0.1100	32	0.1100
KS Kansas	66	0.2600	66	0.2400	66	0.2300	66	0.2300
KY Kentucky	23	0.2340	23	0.2640	23	0.2640	23	0.2340
KY Surtax	24	0.1120	24	0.0480	24	0.0480	24	0.1120
LA Louisiana	66	0.2000	66	0.2000	66	0.1600	66	0.1600
MA Massachusetts	64	0.2100	64	0.2100	64	0.2300	64	0.2300
MD Maryland	64	0.2425	64	0.2350	64	0.2350	64	0.2350
*ME Maine	61	0.3120	60	0.0000	61	0.2190	61	0.2430
MI Michigan	88	0.3610	65	0.0000	65	0.0000	65	0.0000
*MN Minnesota	67	0.2800	67	0.2800	67	0.2105	67	0.2474
*MO Missouri	66	0.1700	65	0.1700	66	0.1700	66	0.1700
*MS Mississippi	66	0.1800	66	0.1800	66	0.1700	66	0.1800
*MT Montana	66	0.2775	66	0.0000	64	0.0518	65	0.0700
NC North Carolina	66	0.3500	66	0.3500	66	0.3500	66	0.3500
ND North Dakota	66	0.2300	66	0.2300	66	0.2300	66	0.2300
NE Nebraska	66	0.2630	66	0.2630	66	0.2630	66	0.2630
NH New Hampshire	60	0.1800	60	0.0000	60	0.0000	60	0.0000
NJ New Jersey	62	0.1750	62	0.1450	62	0.0925	62	0.0925
NM New Mexico	66	0.2100	64	0.0000	66	0.0000	65	0.0000
NV Nevada	66	0.2700	64	0.2300	66	0.2200	66	0.2100
*NY New York	64	0.3925	64	0.4100	64	0.2400	64	0.0000
OH Ohio	06	0.2800	06	0.2800	06	0.2800	93	0.2800
OK Oklahoma	66	0.1300	66	0.1600	66	0.1600	66	0.1600
OR Oregon	64	0.0000	64	0.0000	64	0.0000	64	0.0000
*PA Pennsylvania	71	0.3810	71	0.3120	71	0.2280	71	0.0790
RI Rhode Island	62	0.3200	62	0.3200	62	0.3200	62	0.3200
SC South Carolina	64	0.1600	64	0.1600	64	0.1600	64	0.1600
SD South Dakota	66	0.2200	64	0.0000	66	0.2000	66	0.1000
*TN Tennessee	66	0.1700	66	0.2000	66	0.1400	64	0.1300
*TX Texas	66	0.2000	66	0.2000	66	0.1500	66	0.1500
UT Utah	66	0.2450	66	0.2450	66	0.0000	66	0.0850
VA Virginia	27	0.1750	27	0.1750	27	0.1750	27	0.1750
VA Surtax	28	0.0350	28	0.0350	28	0.0350	28	0.0350
VT Vermont	74	0.2900	61	0.0000	61	0.0000	61	0.0000
*WA Washington	66	0.3750	66	0.3750	64	0.0000	64	0.0000
WI Wisconsin	66	0.3290	66	0.3290	66	0.2260	66	0.2470
WV West Virginia	64	0.3220	64	0.3220	64	0.3220	64	0.3220
WY Wyoming	66	0.1400	66	0.1400	64	0.0000	64	0.0000

**CANADIAN PROVINCES**

*AB Alberta	66	0.3442	66	0.3442	66	0.2486	65	0.0000
*BC Brit. Col.	65	0.8180	65	0.7672	65	0.1472	65	0.0000
MB Manitoba	67	0.4398	67	0.4398	67	0.1148	65	0.4398
NB New Brunswick	64	0.7343	64	0.5202	64	0.2562	64	0.7343
NL Newfoundland	64	0.6310	64	0.6310	64	0.2678	64	0.0000
NS Nova Scotia	64	0.5890	65	0.5928	64	0.2678	64	0.0000
*ON Ontario	60	0.5469	60	0.5622	60	0.1645	60	0.0000
PE Prince Edward Is	66	0.7726	66	0.6042	66	0.0000	65	0.0000
QC Quebec	66	0.6961	64	0.6578	64	0.0000	64	0.0000
SK Saskatchewan	66	0.5737	66	0.5737	66	0.3442	64	0.0000

(\*) - See footnotes on reverse side.

Note: For all other fuel types, call 1-800-482-4382 for applicable tax rate and rate codes or visit [WWW.IFTACH.ORG](http://WWW.IFTACH.ORG).

**Pennsylvania Department of Revenue**  
**Bureau of Motor Fuel Taxes**  
**Footnotes**

**Arizona** - Biodiesel fuel does not meet the Arizona Statutory definition of an alternate fuel.

**California** - CNG to be reported for each 100 cubic feet at standard pressure and temperature. A blend of Alcohol when containing not more than 15% Gasoline or Diesel should be reported as E-85 or M-85.

**Connecticut** - See Policy Statement 92(10.1), Tables and Equivalents for Natural Gas and Propane for Motor Vehicle Fuels Tax Purposes, for more information on computing the tax on motor vehicle fuels in gaseous form.

**Idaho** - FUEL PURCHASED ON IDAHO INDIAN RESERVATIONS - As of November 1, 2007, diesel purchased from retail outlets on the Shoshone-Bannock Indian Reservation is Idaho tax-paid diesel for IFTA reporting and Idaho fuels tax refund purposes. However, diesel purchased from tribal-owned retail outlets on the Coeur d'Alene and Nez Perce Indian Reservations is not Idaho tax-paid diesel for IFTA reporting and refund purposes. Also, as of March 1, 2005 all gasoline purchased from tribal-owned retail outlets on all Idaho Indian reservations is not Idaho tax paid gasoline and is not eligible for fuels tax refunds. If you have questions, please call toll free 800-972-7660, ext. 7601 or 7702.

**Maine** - CNG rate is per 100 standard cubic feet.

**Minnesota** - CNG rate: .2474 per 100 cubic foot.

**Mississippi** - Natural Gas - LNG and CNG 100 cubic feet.

**Missouri** - Reporting is not required for propane and/or natural gas in the event that proper fuel decals have been obtained. If fuel decals have not been obtained, a fuel tax return must be completed using the \$0.17 fuel tax rate.

**Montana** - Montana no longer requires gasoline, gasohol and ethanol to be reported on the IFTA tax return.

**New York** - If your total gallons of B20 fuel purchased in New York exceed the taxable gallons of Diesel used in New York, an adjustment is required on your IFTA return. For details, see TSB-M-06(4)M, IFTA Reporting Requirements for the Consumption of B20 in New York State, on our Web site at [www.tax.ny.gov](http://www.tax.ny.gov)

**Pennsylvania** - To convert CNG (scf) to gallons, multiply units by .0314. To convert CNG (lbs) to gallons, multiply units by .7087. Dyed diesel fuel or dyed kerosene consumed in PA operations, by qualified motor vehicles authorized by the IRS to use dyed fuel on highway, is not taxable.

**Tennessee** - CNG is 5.66 lbs per gallon.

**Texas** - Biodiesel, renewable diesel and blends containing biodiesel or renewable diesel purchased in Texas must be reported under the fuel type "DIESEL". Instructions for reporting biodiesel, renewable diesel and blends are online at: <http://window.state.tx.us/taxinfo/fuels/ifta.html> or call toll-free 1-800-252-1383.

**Washington** - The state of Washington has entered into fuel tax agreements with several Washington Tribes regarding the taxation of motor vehicle fuel and special fuel sold at tribal fuel stations located on reservations or trust lands within Washington. Please see the "Exemptions" section for Washington located on the IFTA, Inc. website for further information.

**Alberta** - Effective April 1, 2007, tax rates for gasohol, ethanol, and E-85 are changed to 9 cents per litre as a result of the discontinuance of the ethanol tax exemption program. The new Alberta Fuel Tax Act and new Fuel Tax Regulation which became effective April 1, 2007, also include a definition of biodiesel. Fuel that meets the definition of biodiesel will be taxed at 9 cents a litre.

**British Columbia** - Effective January 1, 2010, ethanol and ethanol blends of gasoline must be reported as Gasoline and biodiesel and biodiesel blends must be reported as Diesel.

**Ontario** - Where biodiesel is blended with fuel, only the biodiesel portion of the blend is exempt from tax. Licensees may apply for a tax refund directly to Ontario for the biodiesel portion and other tax exempt products such as methanol.

**Bureau of Motor Fuel Taxes  
Third Quarter 2011 Fuel Tax Rates (MCRT/IFTA)**



IFTA-400 MF AFP (09-11)

NOTE: U.S. \$ per gallon (p/g): U.S./Canadian Exchange rate - 0.9785 - 1.022

Jurisdiction	Diesel/ Kerosene		Gasoline		Propane LP Gas		Nat. Gas CNG	
	Rate Code	Tax Rate	Rate Code	Tax Rate	Rate Code	Tax Rate	Rate Code	Tax Rate
AL Alabama	63	0.1900	63	0.1600	63	0.1900	63	0.1900
AR Arkansas	65	0.2250	65	0.2150	65	0.1650	65	0.0500
*AZ Arizona	74	0.2600	65	0.1800	74	0.0000	67	0.0000
*CA California	63	0.3470	63	0.0000	63	0.0600	63	0.0700
CO Colorado	65	0.2050	65	0.2200	65	0.2050	65	0.2050
*CT Connecticut	64	0.4620	63	0.2500	63	0.2600	63	0.2600
DE Delaware	61	0.2200	61	0.2300	61	0.2200	61	0.2200
FL Florida	65	0.3207	65	0.2987	64	0.0000	63	0.0000
GA Georgia	69	0.1830	69	0.1720	69	0.1330	69	0.1700
IA Iowa	65	0.2250	65	0.2100	65	0.2000	64	0.1600
*ID Idaho	65	0.2500	63	0.0000	65	0.1810	65	0.1970
IL Illinois	65	0.3780	65	0.3400	65	0.3180	65	0.3180
IN Indiana	29	0.1600	29	0.1800	29	0.1600	29	0.1600
IN Surtax	30	0.1100	30	0.1100	30	0.1100	30	0.1100
KS Kansas	65	0.2600	65	0.2400	65	0.2300	65	0.2300
KY Kentucky	21	0.2340	21	0.2640	21	0.2640	21	0.2340
KY Surtax	22	0.1120	22	0.0480	22	0.0480	22	0.1120
LA Louisiana	65	0.2000	65	0.2000	65	0.1600	65	0.1600
MA Massachusetts	63	0.2100	63	0.2100	63	0.3190	63	0.3190
MD Maryland	63	0.2425	63	0.2350	63	0.2350	63	0.2350
*ME Maine	60	0.3120	59	0.0000	60	0.2190	60	0.2430
MI Michigan	87	0.3570	64	0.0000	64	0.0000	64	0.0000
*MN Minnesota	66	0.2800	66	0.2800	66	0.2105	66	0.2474
*MO Missouri	65	0.1700	64	0.1700	65	0.1700	65	0.1700
*MS Mississippi	65	0.1800	65	0.1800	65	0.1700	65	0.1800
*MT Montana	65	0.2775	65	0.0000	63	0.0518	64	0.0700
NC North Carolina	65	0.3500	65	0.3500	65	0.3500	65	0.3500
ND North Dakota	65	0.2300	65	0.2300	65	0.2300	65	0.2300
NE Nebraska	65	0.2630	65	0.2630	65	0.2630	65	0.2630
NH New Hampshire	59	0.1800	59	0.0000	59	0.0000	59	0.0000
NJ New Jersey	61	0.1750	61	0.1450	61	0.0925	61	0.0925
NM New Mexico	65	0.2100	63	0.0000	65	0.0000	64	0.0000
NV Nevada	65	0.2700	63	0.2300	65	0.2200	65	0.2100
*NY New York	63	0.3925	63	0.4100	63	0.2400	63	0.0000
OH Ohio	05	0.2800	05	0.2800	05	0.2800	92	0.2800
OK Oklahoma	65	0.1300	65	0.1600	65	0.1600	65	0.1600
OR Oregon	63	0.0000	63	0.0000	63	0.0000	63	0.0000
*PA Pennsylvania	70	0.3810	70	0.3120	70	0.2280	70	0.0790
RI Rhode Island	61	0.3200	61	0.3200	61	0.3200	61	0.3200
SC South Carolina	63	0.1600	63	0.1600	63	0.1600	63	0.1600
SD South Dakota	65	0.2200	63	0.0000	65	0.2000	65	0.1000
*TN Tennessee	65	0.1700	65	0.2000	65	0.1400	63	0.1300
*TX Texas	65	0.2000	65	0.2000	65	0.1500	65	0.1500
UT Utah	65	0.2450	65	0.2450	65	0.0000	65	0.0850
VA Virginia	25	0.1750	25	0.1750	25	0.1750	25	0.1750
VA Surtax	26	0.0350	26	0.0350	26	0.0350	26	0.0350
VT Vermont	73	0.2900	60	0.0000	60	0.0000	60	0.0000
*WA Washington	65	0.3750	65	0.3750	63	0.0000	63	0.0000
WI Wisconsin	65	0.3290	65	0.3290	65	0.2260	65	0.2470
WV West Virginia	63	0.3220	63	0.3220	63	0.3220	63	0.3220
WY Wyoming	65	0.1400	65	0.1400	63	0.0000	63	0.0000

**CANADIAN PROVINCES**

*AB Alberta	65	0.3482	65	0.3482	65	0.2514	64	0.0000
*BC Brit. Col.	64	0.8274	64	0.7760	64	0.1489	64	0.0000
MB Manitoba	66	0.4449	66	0.4449	66	0.1161	64	0.4449
NB New Brunswick	63	0.7427	63	0.5261	63	0.2592	63	0.7427
NL Newfoundland	63	0.6382	63	0.6382	63	0.2708	63	0.0000
NS Nova Scotia	63	0.5957	64	0.5996	63	0.2708	63	0.0000
*ON Ontario	59	0.5532	59	0.5686	59	0.1664	59	0.0000
PE Prince Edward Is	65	0.7814	65	0.6111	65	0.0000	64	0.0000
QC Quebec	65	0.7040	63	0.6653	63	0.0000	63	0.0000
SK Saskatchewan	65	0.5803	65	0.5803	65	0.3482	63	0.0000

(\*) - See footnotes on reverse side.

Note: For all other fuel types, call 1-800-482-4382 for applicable tax rate and rate codes or visit [WWW.IFTACH.ORG](http://WWW.IFTACH.ORG).

**Pennsylvania Department of Revenue**  
**Bureau of Motor Fuel Taxes**  
**Footnotes**

**Arizona** - Biodiesel fuel does not meet the Arizona Statutory definition of an alternate fuel.

**California** - CNG to be reported for each 100 cubic feet at standard pressure and temperature. A blend of Alcohol when containing not more than 15% Gasoline or Diesel should be reported as E-85 or M-85.

**Connecticut** - See Policy Statement 92(10.1), Tables and Equivalents for Natural Gas and Propane for Motor Vehicle Fuels Tax Purposes, for more information on computing the tax on motor vehicle fuels in gaseous form.

**Idaho** - FUEL PURCHASED ON IDAHO INDIAN RESERVATIONS - As of November 1, 2007, diesel purchased from retail outlets on the Shoshone-Bannock Indian Reservation is Idaho tax-paid diesel for IFTA reporting and Idaho fuels tax refund purposes. However, diesel purchased from tribal-owned retail outlets on the Coeur d'Alene and Nez Perce Indian Reservations is not Idaho tax-paid diesel for IFTA reporting and refund purposes. Also, as of March 1, 2005 all gasoline purchased from tribal-owned retail outlets on all Idaho Indian reservations is not Idaho tax paid gasoline and is not eligible for fuels tax refunds. If you have questions, please call toll free 800-972-7660, ext. 7601 or 7702.

**Maine** - CNG rate is per 100 standard cubic feet.

**Minnesota** - CNG rate: .2474 per 100 cubic foot.

**Mississippi** - Natural Gas - LNG and CNG 100 cubic feet.

**Missouri** - Reporting is not required for propane and/or natural gas in the event that proper fuel decals have been obtained. If fuel decals have not been obtained, a fuel tax return must be completed using the \$0.17 fuel tax rate.

**Montana** - Montana no longer requires gasoline, gasohol and ethanol to be reported on the IFTA tax return.

**New York** - If your total gallons of B20 fuel purchased in New York exceed the taxable gallons of Diesel used in New York, an adjustment is required on your IFTA return. For details, see TSB-M-06(4)M, IFTA Reporting Requirements for the Consumption of B20 in New York State, on our Web site at [www.tax.ny.gov](http://www.tax.ny.gov)

**Pennsylvania** - To convert CNG (scf) to gallons, multiply units by .0314. To convert CNG (lbs) to gallons, multiply units by .7087. Dyed diesel fuel or dyed kerosene consumed in PA operations, by qualified motor vehicles authorized by the IRS to use dyed fuel on highway, is not taxable.

**Tennessee** - CNG is 5.66 lbs per gallon.

**Texas** - Biodiesel, renewable diesel and blends containing biodiesel or renewable diesel purchased in Texas must be reported under the fuel type "DIESEL". Instructions for reporting biodiesel, renewable diesel and blends are online at: <http://window.state.tx.us/taxinfo/fuels/ifta.html> or call toll-free 1-800-252-1383.

**Washington** - The state of Washington has entered into fuel tax agreements with several Washington Tribes regarding the taxation of motor vehicle fuel and special fuel sold at tribal fuel stations located on reservations or trust lands within Washington. Please see the "Exemptions" section for Washington located on the IFTA, Inc. website for further information.

**Alberta** - Effective April 1, 2007, tax rates for gasohol, ethanol, and E-85 are changed to 9 cents per litre as a result of the discontinuance of the ethanol tax exemption program. The new Alberta Fuel Tax Act and new Fuel Tax Regulation which became effective April 1, 2007, also include a definition of biodiesel. Fuel that meets the definition of biodiesel will be taxed at 9 cents a litre.

**British Columbia** - Effective January 1, 2010, ethanol and ethanol blends of gasoline must be reported as Gasoline and biodiesel and biodiesel blends must be reported as Diesel.

**Ontario** - Where biodiesel is blended with fuel, only the biodiesel portion of the blend is exempt from tax. Licensees may apply for a tax refund directly to Ontario for the biodiesel portion and other tax exempt products such as methanol.

**Bureau of Motor Fuel Taxes  
Second Quarter 2011 Fuel Tax Rates (MCRT/IFTA)**



IFTA-400 MF AFP (06-11)

NOTE: U.S. \$ per gallon (p/g): U.S./Canadian Exchange rate - 0.9772 - 1.0233

Jurisdiction	Diesel/ Kerosene		Gasoline		Propane LP Gas		Nat. Gas CNG	
	Rate Code	Tax Rate	Rate Code	Tax Rate	Rate Code	Tax Rate	Rate Code	Tax Rate
AL Alabama	62	0.1900	62	0.1600	62	0.1900	62	0.1900
AR Arkansas	64	0.2250	64	0.2150	64	0.1650	64	0.0500
*AZ Arizona	73	0.2600	64	0.1800	73	0.0000	66	0.0000
*CA California	62	0.3970	62	0.0000	62	0.0600	62	0.0700
CO Colorado	64	0.2050	64	0.2200	64	0.2050	64	0.2050
*CT Connecticut	63	0.3960	62	0.2500	62	0.2600	62	0.2600
DE Delaware	60	0.2200	60	0.2300	60	0.2200	60	0.2200
FL Florida	64	0.3207	64	0.2987	63	0.0000	62	0.0000
GA Georgia 4/1 - 4/30	67	0.1600	67	0.1510	67	0.1330	67	0.1500
GA Georgia 5/1 - 6/30	68	0.1830	68	0.1720	68	0.1330	68	0.1700
IA Iowa	64	0.2250	64	0.2100	64	0.2000	63	0.1600
*ID Idaho	64	0.2500	62	0.0000	64	0.1810	64	0.1970
IL Illinois	64	0.3780	64	0.3400	64	0.3180	64	0.3180
IN Indiana	27	0.1600	27	0.1800	27	0.1600	27	0.1600
IN Surtax	28	0.1100	28	0.1100	28	0.1100	28	0.1100
KS Kansas	64	0.2600	64	0.2400	64	0.2300	64	0.2300
KY Kentucky	19	0.2150	19	0.2450	19	0.2450	19	0.2150
KY Surtax	20	0.1020	20	0.0430	20	0.0430	20	0.1020
LA Louisiana	64	0.2000	64	0.2000	64	0.1600	64	0.1600
MA Massachusetts	62	0.2100	62	0.2100	62	0.2720	62	0.2720
MD Maryland	62	0.2425	62	0.2350	62	0.2350	62	0.2350
*ME Maine	59	0.3070	58	0.0000	59	0.2150	59	0.2390
MI Michigan	86	0.3730	63	0.0000	63	0.0000	63	0.0000
MN Minnesota	65	0.2750	65	0.2750	65	0.2062	65	0.2750
*MO Missouri	64	0.1700	63	0.1700	64	0.1700	64	0.1700
*MS Mississippi	64	0.1800	64	0.1800	64	0.1700	64	0.1800
*MT Montana	64	0.2775	64	0.0000	62	0.0518	63	0.0700
NC North Carolina	64	0.3250	64	0.3250	64	0.3250	64	0.3250
ND North Dakota	64	0.2300	64	0.2300	64	0.2300	64	0.2300
NE Nebraska	64	0.2640	64	0.2640	64	0.2640	64	0.2640
NH New Hampshire	58	0.1800	58	0.0000	58	0.0000	58	0.0000
NJ New Jersey	60	0.1750	60	0.1450	60	0.0925	60	0.0925
NM New Mexico	64	0.2100	62	0.0000	64	0.0000	63	0.0000
NV Nevada	64	0.2700	62	0.2300	64	0.2200	64	0.2100
*NY New York	62	0.3925	62	0.4100	62	0.2400	62	0.0000
OH Ohio	04	0.2800	04	0.2800	04	0.2800	91	0.2800
OK Oklahoma	64	0.1300	64	0.1600	64	0.1600	64	0.1600
OR Oregon	62	0.0000	62	0.0000	62	0.0000	62	0.0000
*PA Pennsylvania	69	0.3810	69	0.3120	69	0.2280	69	0.0790
RI Rhode Island	60	0.3200	60	0.3200	60	0.3200	60	0.3200
SC South Carolina	62	0.1600	62	0.1600	62	0.1600	62	0.1600
SD South Dakota	64	0.2200	62	0.0000	64	0.2000	64	0.1000
*TN Tennessee	64	0.1700	64	0.2000	64	0.1400	62	0.1300
*TX Texas	64	0.2000	64	0.2000	64	0.1500	64	0.1500
UT Utah	64	0.2450	64	0.2450	64	0.0000	64	0.0850
VA Virginia	23	0.1750	23	0.1750	23	0.1750	23	0.1750
VA Surtax	24	0.0350	24	0.0350	24	0.0350	24	0.0350
VT Vermont	72	0.2900	59	0.0000	59	0.0000	59	0.0000
*WA Washington	64	0.3750	64	0.3750	62	0.0000	62	0.0000
WI Wisconsin	64	0.3290	64	0.3290	64	0.2260	64	0.2470
WV West Virginia	62	0.3220	62	0.3220	62	0.3220	62	0.3220
WY Wyoming	64	0.1400	64	0.1400	62	0.0000	62	0.0000

**CANADIAN PROVINCES**

*AB Alberta	64	0.3486	64	0.3486	64	0.2517	63	0.0000
*BC Brit. Col.	63	0.7790	63	0.7340	63	0.1193	63	0.0000
MB Manitoba	65	0.4455	65	0.4455	65	0.1163	63	0.4455
NB New Brunswick	62	0.7437	62	0.5268	62	0.2595	62	0.7437
NL Newfoundland	62	0.6391	62	0.6391	62	0.2712	62	0.0000
NS Nova Scotia	62	0.5965	63	0.6004	62	0.2712	62	0.0000
*ON Ontario	58	0.5539	58	0.5694	58	0.1666	58	0.0000
PE Prince Edward Is	64	0.7824	64	0.6120	64	0.0000	63	0.0000
QC Quebec	64	0.7050	62	0.6662	62	0.0000	62	0.0000
SK Saskatchewan	64	0.5810	64	0.5810	64	0.3486	62	0.0000

(\* ) - See footnotes on reverse side.

Note: For all other fuel types, call 1-800-482-4382 for applicable tax rate and rate codes or visit [WWW.IFTACH.ORG](http://WWW.IFTACH.ORG).

**Pennsylvania Department of Revenue**  
**Bureau of Motor Fuel Taxes**  
**Footnotes**

**Arizona** - Biodiesel fuel does not meet the Arizona Statutory definition of an alternate fuel.

**California** - CNG to be reported for each 100 cubic feet at standard pressure and temperature. A blend of Alcohol when containing not more than 15% Gasoline or Diesel should be reported as E-85 or M-85.

**Connecticut** - See Policy Statement 92(10.1), Tables and Equivalents for Natural Gas and Propane for Motor Vehicle Fuels Tax Purposes, for more information on computing the tax on motor vehicle fuels in gaseous form.

**Idaho** - FUEL PURCHASED ON IDAHO INDIAN RESERVATIONS - As of November 1, 2007, diesel purchased from retail outlets on the Shoshone-Bannock Indian Reservation is Idaho tax-paid diesel for IFTA reporting and Idaho fuels tax refund purposes. However, diesel purchased from tribal-owned retail outlets on the Coeur d'Alene and Nez Perce Indian Reservations is not Idaho tax-paid diesel for IFTA reporting and refund purposes. Also, as of March 1, 2005 all gasoline purchased from tribal-owned retail outlets on all Idaho Indian reservations is not Idaho tax paid gasoline and is not eligible for fuels tax refunds. If you have questions, please call toll free 800-972-7660, ext. 7601 or 7702.

**Maine** - CNG rate is per 100 standard cubic feet.

**Mississippi** - Natural Gas - LNG and CNG 100 cubic feet.

**Missouri** - Reporting is not required for propane and/or natural gas in the event that proper fuel decals have been obtained. If fuel decals have not been obtained, a fuel tax return must be completed using the \$0.17 fuel tax rate.

**Montana** - Montana no longer requires gasoline, gasohol and ethanol to be reported on the IFTA tax return.

**New York** - If your total gallons of B20 fuel purchased in New York exceed the taxable gallons of Diesel used in New York, an adjustment is required on your IFTA return. For details, see TSB-M-06(4)M, IFTA Reporting Requirements for the Consumption of B20 in New York State, on our Web site at [www.tax.ny.gov](http://www.tax.ny.gov)

**Pennsylvania** - To convert CNG (scf) to gallons, multiply units by .0314. To convert CNG (lbs) to gallons, multiply units by .7087. Dyed diesel fuel or dyed kerosene consumed in PA operations, by qualified motor vehicles authorized by the IRS to use dyed fuel on highway, is not taxable.

**Tennessee** - CNG is 5.66 lbs per gallon.

**Texas** - Biodiesel, renewable diesel and blends containing biodiesel or renewable diesel purchased in Texas must be reported under the fuel type "DIESEL". Instructions for reporting biodiesel, renewable diesel and blends are online at: <http://window.state.tx.us/taxinfo/fuels/ifta.html> or call toll-free 1-800-252-1383.

**Washington** - The state of Washington has entered into fuel tax agreements with several Washington Tribes regarding the taxation of motor vehicle fuel and special fuel sold at tribal fuel stations located on reservations or trust lands within Washington. Please see the "Exemptions" section for Washington located on the IFTA, Inc. website for further information.

**Alberta** - Effective April 1, 2007, tax rates for gasohol, ethanol, and E-85 are changed to 9 cents per litre as a result of the discontinuance of the ethanol tax exemption program. The new Alberta Fuel Tax Act and new Fuel Tax Regulation which became effective April 1, 2007, also include a definition of biodiesel. Fuel that meets the definition of biodiesel will be taxed at 9 cents a litre.

**British Columbia** - Effective January 1, 2010, ethanol and ethanol blends of gasoline must be reported as Gasoline and biodiesel and biodiesel blends must be reported as Diesel.

**Ontario** - Where biodiesel is blended with fuel, only the biodiesel portion of the blend is exempt from tax. Licensees may apply for a tax refund directly to Ontario for the biodiesel portion and other tax exempt products such as methanol.

**Bureau of Motor Fuel Taxes  
First Quarter 2011 Fuel Tax Rates (MCRT/IFTA)**



IFTA-400 MF AFP (03-11)

NOTE: U.S. \$ per gallon (p/g): U.S./Canadian Exchange rate - 1.0176 - 0.9827

Jurisdiction	Diesel/ Kerosene		Gasoline		Propane LP Gas		Nat. Gas CNG	
	Rate Code	Tax Rate	Rate Code	Tax Rate	Rate Code	Tax Rate	Rate Code	Tax Rate
AL Alabama	61	0.1900	61	0.1600	61	0.1900	61	0.1900
AR Arkansas	63	0.2250	63	0.2150	63	0.1650	63	0.0500
*AZ Arizona	72	0.2600	63	0.0000	72	0.0000	65	0.0000
*CA California	61	0.3970	61	0.0000	61	0.0600	61	0.0700
CO Colorado	63	0.2050	63	0.2200	63	0.2050	63	0.2050
*CT Connecticut	62	0.3960	61	0.2500	61	0.2600	61	0.2600
DE Delaware	59	0.2200	59	0.2300	59	0.2200	59	0.2200
FL Florida	63	0.3207	63	0.2987	62	0.0000	61	0.0000
GA Georgia	66	0.1600	66	0.1510	66	0.1330	66	0.1500
IA Iowa	63	0.2250	63	0.2100	63	0.2000	62	0.1600
*ID Idaho	63	0.2500	61	0.0000	63	0.1810	63	0.1970
IL Illinois	63	0.3780	63	0.3400	63	0.3180	63	0.3180
IN Indiana	25	0.1600	25	0.1800	25	0.1600	25	0.1600
IN Surtax	26	0.1100	26	0.1100	26	0.1100	26	0.1100
KS Kansas	63	0.2600	63	0.2400	63	0.2300	63	0.2300
KY Kentucky	17	0.2150	17	0.2450	17	0.2450	17	0.2150
KY Surtax	18	0.1020	18	0.0430	18	0.0430	18	0.1020
LA Louisiana	63	0.2000	63	0.2000	63	0.1600	63	0.1600
MA Massachusetts	61	0.2100	61	0.2100	61	0.2310	61	0.2310
MD Maryland	61	0.2425	61	0.2350	61	0.2350	61	0.2350
*ME Maine	58	0.3070	57	0.0000	58	0.2150	58	0.2390
MI Michigan	85	0.3400	62	0.0000	62	0.0000	62	0.0000
MN Minnesota	64	0.2750	64	0.2750	64	0.2062	64	0.2750
*MO Missouri	63	0.1700	62	0.1700	63	0.1700	63	0.1700
*MS Mississippi	63	0.1800	63	0.1800	63	0.1700	63	0.1800
*MT Montana	63	0.2775	63	0.0000	61	0.0518	62	0.0700
NC North Carolina	63	0.3250	63	0.3250	63	0.3250	63	0.3250
ND North Dakota	63	0.2300	63	0.2300	63	0.2300	63	0.2300
NE Nebraska	63	0.2640	63	0.2640	63	0.2640	63	0.2640
NH New Hampshire	57	0.1800	57	0.0000	57	0.0000	57	0.0000
NJ New Jersey	59	0.1750	59	0.1450	59	0.0925	59	0.0925
NM New Mexico	63	0.2100	61	0.0000	63	0.0000	62	0.0000
NV Nevada	63	0.2700	61	0.2300	63	0.2200	63	0.2100
*NY New York	61	0.3925	61	0.4090	61	0.2390	61	0.0000
OH Ohio	03	0.2800	03	0.2800	03	0.2800	90	0.2800
OK Oklahoma	63	0.1300	63	0.1600	63	0.1600	63	0.1600
OR Oregon	61	0.0000	61	0.0000	61	0.0000	61	0.0000
*PA Pennsylvania	68	0.3810	68	0.3120	68	0.2280	68	0.0790
RI Rhode Island	59	0.3200	59	0.3200	59	0.3200	59	0.3200
SC South Carolina	61	0.1600	61	0.1600	61	0.1600	61	0.1600
SD South Dakota	63	0.2200	61	0.0000	63	0.2000	63	0.1000
*TN Tennessee	63	0.1700	63	0.2000	63	0.1400	61	0.1300
*TX Texas	63	0.2000	63	0.2000	63	0.1500	63	0.1500
UT Utah	63	0.2450	63	0.2450	63	0.0000	63	0.0850
VA Virginia	21	0.1750	21	0.1750	21	0.1750	21	0.1750
VA Surtax	22	0.0350	22	0.0350	22	0.0350	22	0.0350
VT Vermont	71	0.2900	58	0.0000	58	0.0000	58	0.0000
*WA Washington	63	0.3750	63	0.3750	61	0.0000	61	0.0000
WI Wisconsin	63	0.3290	63	0.3290	63	0.2260	63	0.2470
WV West Virginia	61	0.3220	61	0.3220	61	0.3220	61	0.3220
WY Wyoming	63	0.1400	63	0.1400	61	0.0000	61	0.0000

**CANADIAN PROVINCES**

*AB Alberta	63	0.3348	63	0.3348	63	0.2417	62	0.0000
*BC Brit. Col.	62	0.7480	62	0.7049	62	0.1146	62	0.0000
MB Manitoba	64	0.4278	64	0.4278	64	0.1116	62	0.4278
NB New Brunswick	61	0.6286	61	0.3980	61	0.2492	61	0.6286
NL Newfoundland	61	0.6137	61	0.6137	61	0.2604	61	0.0000
NS Nova Scotia	61	0.5728	62	0.5766	61	0.2604	61	0.0000
*ON Ontario	57	0.5319	57	0.5468	57	0.1600	57	0.0000
PE Prince Edward Is	63	0.7514	63	0.5877	63	0.0000	62	0.0000
QC Quebec	63	0.6397	61	0.6026	61	0.0000	61	0.0000
SK Saskatchewan	63	0.5580	63	0.5580	63	0.3348	61	0.0000

(\*) - See footnotes on reverse side.

Note: For all other fuel types, call 1-800-482-4382 for applicable tax rate and rate codes or visit [WWW.IFTACH.ORG](http://WWW.IFTACH.ORG).

**Pennsylvania Department of Revenue**  
**Bureau of Motor Fuel Taxes**  
**Footnotes**

**Arizona** - Biodiesel fuel does not meet the Arizona Statutory definition of an alternate fuel.

**California** - CNG to be reported for each 100 cubic feet at standard pressure and temperature. A blend of Alcohol when containing not more than 15% Gasoline or Diesel should be reported as E-85 or M-85.

**Connecticut** - See Policy Statement 92(10.1), Tables and Equivalents for Natural Gas and Propane for Motor Vehicle Fuels Tax Purposes, for more information on computing the tax on motor vehicle fuels in gaseous form.

**Idaho** - FUEL PURCHASED ON IDAHO INDIAN RESERVATIONS - As of November 1, 2007, diesel purchased from retail outlets on the Shoshone-Bannock Indian Reservation is Idaho tax-paid diesel for IFTA reporting and Idaho fuels tax refund purposes. However, diesel purchased from tribal-owned retail outlets on the Coeur d'Alene and Nez Perce Indian Reservations is not Idaho tax-paid diesel for IFTA reporting and refund purposes. Also, as of March 1, 2005 all gasoline purchased from tribal-owned retail outlets on all Idaho Indian reservations is not Idaho tax paid gasoline and is not eligible for fuels tax refunds. If you have questions, please call toll free 800-972-7660, ext. 7601 or 7702.

**Maine** - CNG rate is per 100 standard cubic feet.

**Mississippi** - Natural Gas - LNG and CNG 100 cubic feet.

**Missouri** - Reporting is not required for propane and/or natural gas in the event that proper fuel decals have been obtained. If fuel decals have not been obtained, a fuel tax return must be completed using the \$0.17 fuel tax rate.

**Montana** - Montana no longer requires gasoline, gasohol and ethanol to be reported on the IFTA tax return.

**New York** - If your total gallons of B20 fuel purchased in New York exceed the taxable gallons of Diesel used in New York, an adjustment is required on your IFTA return. For details, see TSB-M-06(4)M, IFTA Reporting Requirements for the Consumption of B20 in New York State, on our Web site at [www.tax.ny.gov](http://www.tax.ny.gov)

**Pennsylvania** - To convert CNG (scf) to gallons, multiply units by .0314. To convert CNG (lbs) to gallons, multiply units by .7087. Dyed diesel fuel or dyed kerosene consumed in PA operations, by qualified motor vehicles authorized by the IRS to use dyed fuel on highway, is not taxable.

**Tennessee** - CNG is 5.66 lbs per gallon.

**Texas** - Biodiesel, renewable diesel and blends containing biodiesel or renewable diesel purchased in Texas must be reported under the fuel type "DIESEL". Instructions for reporting biodiesel, renewable diesel and blends are online at: <http://window.state.tx.us/taxinfo/fuels/ifta.html> or call toll-free 1-800-252-1383.

**Washington** - The state of Washington has entered into fuel tax agreements with several Washington Tribes regarding the taxation of motor vehicle fuel and special fuel sold at tribal fuel stations located on reservations or trust lands within Washington. Please see the "Exemptions" section for Washington located on the IFTA, Inc. website for further information.

**Alberta** - Effective April 1, 2007, tax rates for gasohol, ethanol, and E-85 are changed to 9 cents per litre as a result of the discontinuance of the ethanol tax exemption program. The new Alberta Fuel Tax Act and new Fuel Tax Regulation which became effective April 1, 2007, also include a definition of biodiesel. Fuel that meets the definition of biodiesel will be taxed at 9 cents a litre.

**British Columbia** - Effective January 1, 2010, ethanol and ethanol blends of gasoline must be reported as Gasoline and biodiesel and biodiesel blends must be reported as Diesel.

**Ontario** - Licensees may apply for a tax refund directly to Ontario in respect of the methanol component of the blend for gasoline. Effective June 18, 2002 licensees may also apply for a tax refund directly to Ontario, in respect of biodiesel fuel used as fuel or a fuel additive. Biodiesel fuel must be reported under the fuel type "Special Diesel". As of January 1, 2007 ethanol will be subject to gasoline tax in Ontario at the rate of 14.7 cent per litre.

**Bureau of Motor Fuel Taxes  
Fourth Quarter 2010 Fuel Tax Rates (MCRT/IFTA)**



IFTA-400 MF AFP (12-10)

NOTE: U.S. \$ per gallon (p/g): U.S./Canadian Exchange rate - 1.0280 - 0.9728

Jurisdiction	Diesel/ Kerosene		Gasoline		Propane LP Gas		Nat. Gas CNG	
	Rate Code	Tax Rate	Rate Code	Tax Rate	Rate Code	Tax Rate	Rate Code	Tax Rate
AL Alabama	60	0.1900	60	0.1600	60	0.1900	60	0.1900
AR Arkansas	62	0.2250	62	0.2150	62	0.1650	62	0.0500
*AZ Arizona	71	0.2600	62	0.0000	71	0.0000	64	0.0000
*CA California	60	0.3730	60	0.0000	60	0.0600	60	0.0700
CO Colorado	62	0.2050	62	0.2200	62	0.2050	62	0.2050
*CT Connecticut	61	0.3960	60	0.2500	60	0.2600	60	0.2600
DE Delaware	58	0.2200	58	0.2300	58	0.2200	58	0.2200
FL Florida	62	0.3167	62	0.2957	61	0.0000	60	0.0000
GA Georgia	65	0.1580	65	0.1530	65	0.1280	65	0.1520
IA Iowa	62	0.2250	62	0.2100	62	0.2000	61	0.1600
*ID Idaho	62	0.2500	60	0.0000	62	0.1810	62	0.1970
IL Illinois	62	0.3500	62	0.3130	62	0.2990	62	0.2990
IN Indiana	23	0.1600	23	0.1800	23	0.1600	23	0.1600
IN Surtax	24	0.1100	24	0.1100	24	0.1100	24	0.1100
KS Kansas	62	0.2600	62	0.2400	62	0.2300	62	0.2300
KY Kentucky	15	0.2120	15	0.2420	15	0.2420	15	0.2120
KY Surtax	16	0.1000	16	0.0430	16	0.0430	16	0.1000
LA Louisiana	62	0.2000	62	0.2000	62	0.1600	62	0.1600
MA Massachusetts	60	0.2100	60	0.2100	60	0.2500	60	0.2500
MD Maryland	60	0.2425	60	0.2350	60	0.2350	60	0.2350
*ME Maine	57	0.3070	56	0.0000	57	0.2150	57	0.2390
MI Michigan	84	0.3170	61	0.0000	61	0.0000	61	0.0000
MN Minnesota	63	0.2750	63	0.2750	63	0.2062	63	0.2750
*MO Missouri	62	0.1700	61	0.1700	62	0.1700	62	0.1700
*MS Mississippi	62	0.1800	62	0.1800	62	0.1700	62	0.1800
*MT Montana	62	0.2775	62	0.0000	60	0.0518	61	0.0700
NC North Carolina	62	0.3190	62	0.3190	62	0.3190	62	0.3190
ND North Dakota	62	0.2300	62	0.2300	62	0.2300	62	0.2300
NE Nebraska	62	0.2710	62	0.2710	62	0.2710	62	0.2710
NH New Hampshire	56	0.1800	56	0.0000	56	0.0000	56	0.0000
NJ New Jersey	58	0.1750	58	0.1450	58	0.0925	58	0.0925
NM New Mexico	62	0.2100	60	0.0000	62	0.0000	61	0.0000
NV Nevada	62	0.2700	60	0.2300	62	0.2200	62	0.2100
*NY New York	60	0.3855	60	0.3990	60	0.2360	60	0.0000
OH Ohio	02	0.2800	02	0.2800	02	0.2800	89	0.2800
OK Oklahoma	62	0.1300	62	0.1600	62	0.1600	62	0.1600
OR Oregon	60	0.0000	60	0.0000	60	0.0000	60	0.0000
*PA Pennsylvania	67	0.3810	67	0.3120	67	0.2280	67	0.0790
RI Rhode Island	58	0.3200	58	0.3200	58	0.3200	58	0.3200
SC South Carolina	60	0.1600	60	0.1600	60	0.1600	60	0.1600
SD South Dakota	62	0.2200	60	0.0000	62	0.2000	62	0.1000
*TN Tennessee	62	0.1700	62	0.2000	62	0.1400	60	0.1300
*TX Texas	62	0.2000	62	0.2000	62	0.1500	62	0.1500
*UT Utah	62	0.2450	62	0.2450	62	0.0000	62	0.0850
VA Virginia	19	0.1750	19	0.1750	19	0.1750	19	0.1750
VA Surtax	20	0.0350	20	0.0350	20	0.0350	20	0.0350
VT Vermont	70	0.2900	57	0.0000	57	0.0000	57	0.0000
*WA Washington	62	0.3750	62	0.3750	60	0.0000	60	0.0000
WI Wisconsin	62	0.3290	62	0.3290	62	0.2260	62	0.2470
WV West Virginia	60	0.3220	60	0.3220	60	0.3220	60	0.3220
WY Wyoming	62	0.1400	62	0.1400	60	0.0000	60	0.0000

**CANADIAN PROVINCES**

*AB Alberta	62	0.3314	62	0.3314	62	0.2393	61	0.0000
*BC Brit. Col.	61	0.7405	61	0.6978	61	0.1134	61	0.0000
MB Manitoba	63	0.4234	63	0.4234	63	0.1105	61	0.4234
NB New Brunswick	60	0.6223	60	0.3940	60	0.2467	60	0.6223
NL Newfoundland	60	0.6075	60	0.6075	60	0.2578	60	0.0000
NS Nova Scotia	60	0.5670	61	0.5707	60	0.2578	60	0.0000
*ON Ontario	56	0.5266	56	0.5412	56	0.1584	56	0.0000
PE Prince Edward Is	62	0.7438	62	0.5817	62	0.0000	61	0.0000
QC Quebec	62	0.6333	60	0.5965	60	0.0000	60	0.0000
SK Saskatchewan	62	0.5523	62	0.5523	62	0.3314	60	0.0000

(\*) - See footnotes on reverse side.

Note: For all other fuel types, call 1-800-482-4382 for applicable tax rate and rate codes or visit [WWW.IFTACH.ORG](http://WWW.IFTACH.ORG).

**Pennsylvania Department of Revenue**  
**Bureau of Motor Fuel Taxes**  
**Footnotes**

**Arizona** - Biodiesel fuel does not meet the Arizona Statutory definition of an alternate fuel.

**California** - CNG to be reported for each 100 cubic feet at standard pressure and temperature. A blend of Alcohol when containing not more than 15% Gasoline or Diesel should be reported as E-85 or M-85.

**Connecticut** - See Policy Statement 92(10.1), Tables and Equivalents for Natural Gas and Propane for Motor Vehicle Fuels Tax Purposes, for more information on computing the tax on motor vehicle fuels in gaseous form.

**Idaho** - FUEL PURCHASED ON IDAHO INDIAN RESERVATIONS - As of November 1, 2007, diesel purchased from retail outlets on the Shoshone-Bannock Indian Reservation is Idaho tax-paid diesel for IFTA reporting and Idaho fuels tax refund purposes. However, diesel purchased from tribal-owned retail outlets on the Coeur d'Alene and Nez Perce Indian Reservations is not Idaho tax-paid diesel for IFTA reporting and refund purposes. Also, as of March 1, 2005 all gasoline purchased from tribal-owned retail outlets on all Idaho Indian reservations is not Idaho tax paid gasoline and is not eligible for fuels tax refunds. If you have questions, please call toll free 800-972-7660, ext. 7601 or 7702.

**Maine** - CNG rate is per 100 standard cubic feet.

**Mississippi** - Natural Gas - LNG and CNG 100 cubic feet.

**Missouri** - Reporting is not required for propane and/or natural gas in the event that proper fuel decals have been obtained. If fuel decals have not been obtained, a fuel tax return must be completed using the \$0.17 fuel tax rate.

**Montana** - Montana no longer requires gasoline, gasohol and ethanol to be reported on the IFTA tax return.

**New York** - If your total gallons of B20 fuel purchased in New York exceed the taxable gallons of Diesel used in New York, an adjustment is required on your IFTA return. For details, see TSB-M-06(4)M, IFTA Reporting Requirements for the Consumption of B20 in New York State, on our Web site at [www.nystax.gov](http://www.nystax.gov) or call 1-800-972-1233.

**Pennsylvania** - To convert CNG (scf) to gallons, multiply units by .0314. To convert CNG (lbs) to gallons, multiply units by .7087. Dyed diesel fuel or dyed kerosene consumed in PA operations, by qualified motor vehicles authorized by the IRS to use dyed fuel on highway, is not taxable.

**Tennessee** - CNG is 5.66 lbs per gallon.

**Texas** - Biodiesel, renewable diesel and blends containing biodiesel or renewable diesel purchased in Texas must be reported under the fuel type "DIESEL". Instructions for reporting biodiesel, renewable diesel and blends are online at: <http://window.state.tx.us/taxinfo/fuels/ifta.html> or call toll-free 1-800-252-1383.

**Washington** - The state of Washington has entered into fuel tax agreements with several Washington Tribes regarding the taxation of motor vehicle fuel and special fuel sold at tribal fuel stations located on reservations or trust lands within Washington. Please see the "Exemptions" section for Washington located on the IFTA, Inc. website for further information.

**Alberta** - Effective April 1, 2007, tax rates for gasohol, ethanol, and E-85 are changed to 9 cents per litre as a result of the discontinuance of the ethanol tax exemption program. The new Alberta Fuel Tax Act and new Fuel Tax Regulation which became effective April 1, 2007, also include a definition of biodiesel. Fuel that meets the definition of biodiesel will be taxed at 9 cents a litre.

**British Columbia** - Effective January 1, 2010, ethanol and ethanol blends of gasoline must be reported as Gasoline and biodiesel and biodiesel blends must be reported as Diesel.

**Ontario** - Licensees may apply for a tax refund directly to Ontario in respect of the methanol component of the blend for gasoline. Effective June 18, 2002 licensees may also apply for a tax refund directly to Ontario, in respect of biodiesel fuel used as fuel or a fuel additive. Biodiesel fuel must be reported under the fuel type "Special Diesel". As of January 1, 2007 ethanol will be subject to gasoline tax in Ontario at the rate of 14.7 cent per litre.

**Bureau of Motor Fuel Taxes  
Third Quarter 2010 Fuel Tax Rates (MCRT/IFTA)**



IFTA-400 MF AFP (09-10)

NOTE: U.S. \$ per gallon (p/g): U.S./Canadian Exchange rate - 1.0197 - 0.9807

Jurisdiction	Diesel/ Kerosene		Gasoline		Propane LP Gas		Nat. Gas CNG	
	Rate Code	Tax Rate	Rate Code	Tax Rate	Rate Code	Tax Rate	Rate Code	Tax Rate
AL Alabama	59	0.1900	59	0.1600	59	0.1900	59	0.1900
AR Arkansas	61	0.2250	61	0.2150	61	0.1650	61	0.0500
*AZ Arizona	70	0.2600	61	0.0000	70	0.0000	63	0.0000
*CA California	59	0.3730	59	0.0000	59	0.0600	59	0.0700
CO Colorado	61	0.2050	61	0.2200	61	0.2050	61	0.2050
*CT Connecticut	60	0.3960	59	0.2500	59	0.2600	59	0.2600
DE Delaware	57	0.2200	57	0.2300	57	0.2200	57	0.2200
FL Florida	61	0.3167	61	0.2957	60	0.0000	59	0.0000
GA Georgia	64	0.1580	64	0.1530	64	0.1280	64	0.1520
IA Iowa	61	0.2250	61	0.2100	61	0.2000	60	0.1600
*ID Idaho	61	0.2500	59	0.0000	61	0.1810	61	0.1970
IL Illinois	61	0.3500	61	0.3130	61	0.2990	61	0.2990
IN Indiana	21	0.1600	21	0.1800	21	0.1600	21	0.1600
IN Surtax	22	0.1100	22	0.1100	22	0.1100	22	0.1100
KS Kansas	61	0.2600	61	0.2400	61	0.2300	61	0.2300
KY Kentucky	13	0.2150	13	0.2450	13	0.2450	13	0.2150
KY Surtax	14	0.1020	14	0.0430	14	0.0430	14	0.1020
LA Louisiana	61	0.2000	61	0.2000	61	0.1600	61	0.1600
MA Massachusetts	59	0.2100	59	0.2100	59	0.2610	59	0.2610
MD Maryland	59	0.2425	59	0.2350	59	0.2350	59	0.2350
*ME Maine	56	0.3070	55	0.0000	56	0.2150	56	0.2390
MI Michigan	83	0.3040	60	0.0000	60	0.0000	60	0.0000
MN Minnesota	62	0.2750	62	0.2750	62	0.2062	62	0.2750
*MO Missouri	61	0.1700	60	0.1700	61	0.1700	61	0.1700
*MS Mississippi	61	0.1800	61	0.1800	61	0.1700	61	0.1800
*MT Montana	61	0.2775	61	0.0000	59	0.0518	60	0.0700
NC North Carolina	61	0.3190	61	0.3190	61	0.3190	61	0.3190
ND North Dakota	61	0.2300	61	0.2300	61	0.2300	61	0.2300
NE Nebraska	61	0.2710	61	0.2710	61	0.2710	61	0.2710
NH New Hampshire	55	0.1800	55	0.0000	55	0.0000	55	0.0000
NJ New Jersey	57	0.1750	57	0.1450	57	0.0925	57	0.0925
NM New Mexico	61	0.2100	59	0.0000	61	0.0000	60	0.0000
NV Nevada	61	0.2700	59	0.2300	61	0.2200	61	0.2100
*NY New York	59	0.3855	59	0.4030	59	0.2400	59	0.0000
OH Ohio	01	0.2800	01	0.2800	01	0.2800	88	0.2800
OK Oklahoma	61	0.1300	61	0.1600	61	0.1600	61	0.1600
OR Oregon	59	0.0000	59	0.0000	59	0.0000	59	0.0000
*PA Pennsylvania	66	0.3810	66	0.3120	66	0.2280	66	0.0790
RI Rhode Island	57	0.3200	57	0.3200	57	0.3200	57	0.3200
SC South Carolina	59	0.1600	59	0.1600	59	0.1600	59	0.1600
SD South Dakota	61	0.2200	59	0.0000	61	0.2000	61	0.1000
*TN Tennessee	61	0.1700	61	0.2000	61	0.1400	59	0.1300
*TX Texas	61	0.2000	61	0.2000	61	0.1500	61	0.1500
*UT Utah	61	0.2450	61	0.2450	61	0.0000	61	0.0000
VA Virginia	17	0.1750	17	0.1750	17	0.1750	17	0.1750
VA Surtax	18	0.0350	18	0.0350	18	0.0350	18	0.0350
VT Vermont	69	0.2900	56	0.0000	56	0.0000	56	0.0000
*WA Washington	61	0.3750	61	0.3750	59	0.0000	59	0.0000
WI Wisconsin	61	0.3290	61	0.3290	61	0.2260	61	0.2470
WV West Virginia	59	0.3220	59	0.3220	59	0.3220	59	0.3220
WY Wyoming	61	0.1400	61	0.1400	59	0.0000	59	0.0000

**CANADIAN PROVINCES**

*AB Alberta	61	0.3341	61	0.3341	61	0.2412	60	0.0000
*BC Brit. Col.	60	0.7465	60	0.7034	60	0.1143	60	0.0000
MB Manitoba	62	0.4269	62	0.4269	62	0.1114	60	0.4269
NB New Brunswick	59	0.6273	59	0.3972	59	0.2487	59	0.6273
NL Newfoundland	59	0.6124	59	0.6124	59	0.2599	59	0.0000
NS Nova Scotia	59	0.5716	60	0.5754	59	0.2599	59	0.0000
*ON Ontario	55	0.5308	55	0.5457	55	0.1597	55	0.0000
PE Prince Edward Is	61	0.7461	61	0.5864	61	0.0000	60	0.0000
QC Quebec	61	0.6384	59	0.6014	59	0.0000	59	0.0000
SK Saskatchewan	61	0.5568	61	0.5568	61	0.3341	59	0.0000

(\*) - See footnotes on reverse side.

Note: For all other fuel types, call 1-800-482-4382 for applicable tax rate and rate codes or visit [WWW.IFTACH.ORG](http://WWW.IFTACH.ORG).

**Pennsylvania Department of Revenue**  
**Bureau of Motor Fuel Taxes**  
**Footnotes**

**Arizona** - Biodiesel fuel does not meet the Arizona Statutory definition of an alternate fuel.

**California** - CNG to be reported for each 100 cubic feet at standard pressure and temperature. A blend of Alcohol when containing not more than 15% Gasoline or Diesel should be reported as E-85 or M-85.

**Connecticut** - See Policy Statement 92(10.1), Tables and Equivalents for Natural Gas and Propane for Motor Vehicle Fuels Tax Purposes, for more information on computing the tax on motor vehicle fuels in gaseous form.

**Idaho** - FUEL PURCHASED ON IDAHO INDIAN RESERVATIONS - As of November 1, 2007, diesel purchased from retail outlets on the Shoshone-Bannock Indian Reservation is Idaho tax-paid diesel for IFTA reporting and Idaho fuels tax refund purposes. However, diesel purchased from tribal-owned retail outlets on the Coeur d'Alene and Nez Perce Indian Reservations is not Idaho tax-paid diesel for IFTA reporting and refund purposes. Also, as of March 1, 2005 all gasoline purchased from tribal-owned retail outlets on all Idaho Indian reservations is not Idaho tax paid gasoline and is not eligible for fuels tax refunds. If you have questions, please call toll free 800-972-7660, ext. 7601 or 7702.

**Maine** - CNG rate is per 100 standard cubic feet.

**Mississippi** - Natural Gas - LNG and CNG 100 cubic feet.

**Missouri** - Reporting is not required for propane and/or natural gas in the event that proper fuel decals have been obtained. If fuel decals have not been obtained, a fuel tax return must be completed using the \$0.17 fuel tax rate.

**Montana** - Montana no longer requires gasoline, gasohol and ethanol to be reported on the IFTA tax return.

**New York** - If your total gallons of B20 fuel purchased in New York exceed the taxable gallons of Diesel used in New York, an adjustment is required on your IFTA return. For details, see TSB-M-06(4)M, IFTA Reporting Requirements for the Consumption of B20 in New York State, on our Web site at [www.nystax.gov](http://www.nystax.gov) or call 1-800-972-1233.

**Pennsylvania** - To convert CNG (scf) to gallons, multiply units by .0314. To convert CNG (lbs) to gallons, multiply units by .7087. Dyed diesel fuel or dyed kerosene consumed in PA operations, by qualified motor vehicles authorized by the IRS to use dyed fuel on highway, is not taxable.

**Tennessee** - CNG is 5.66 lbs per gallon.

**Texas** - Biodiesel, renewable diesel and blends containing biodiesel or renewable diesel purchased in Texas must be reported under the fuel type "DIESEL". Instructions for reporting biodiesel, renewable diesel and blends are online at: <http://window.state.tx.us/taxinfo/fuels/ifta.html> or call toll-free 1-800-252-1383.

**Utah** - Propane and Natural Gas are considered clean fuels for Utah and tax is paid via the purchase of a Clean Special Fuel Certificate (Form TC-596). The certificate must be kept in the vehicle while the vehicle is in Utah. The annual fee for the Clean Special Fuel Certificate is \$82 for vehicles with two axles and a registered gross vehicle weight of 26,000 pounds or less and \$126 for vehicles with three axles or with a registered gross vehicle weight over 26,000 pounds. The Tax Commission will impose a penalty for using dyed fuel on the highways in addition to any Federal penalties.

**Washington** - The state of Washington has entered into fuel tax agreements with several Washington Tribes regarding the taxation of motor vehicle fuel and special fuel sold at tribal fuel stations located on reservations or trust lands within Washington. Please see the "Exemptions" section for Washington located on the IFTA, Inc. website for further information.

**Alberta** - Effective April 1, 2007, tax rates for gasohol, ethanol, and E-85 are changed to 9 cents per litre as a result of the discontinuance of the ethanol tax exemption program. The new Alberta Fuel Tax Act and new Fuel Tax Regulation which became effective April 1, 2007, also include a definition of biodiesel. Fuel that meets the definition of biodiesel will be taxed at 9 cents a litre.

**British Columbia** - Effective January 1, 2010, ethanol and ethanol blends of gasoline must be reported as Gasoline and biodiesel and biodiesel blends must be reported as Diesel.

**Ontario** - Licensees may apply for a tax refund directly to Ontario in respect of the methanol component of the blend for gasoline. Effective June 18, 2002 licensees may also apply for a tax refund directly to Ontario, in respect of biodiesel fuel used as fuel or a fuel additive. Biodiesel fuel must be reported under the fuel type "Special Diesel". As of January 1, 2007 ethanol will be subject to gasoline tax in Ontario at the rate of 14.7 cent per litre.

**Bureau of Motor Fuel Taxes  
Second Quarter 2010 Fuel Tax Rates (MCRT/IFTA)**



IFTA-400 MF AFP (06-10)

NOTE: U.S. \$ per gallon (p/g): U.S./Canadian Exchange rate - 1.0216 - 0.9789

Jurisdiction	Diesel/ Kerosene		Gasoline		Propane LP Gas		Nat. Gas CNG	
	Rate Code	Tax Rate	Rate Code	Tax Rate	Rate Code	Tax Rate	Rate Code	Tax Rate
AL Alabama	58	0.1900	58	0.1600	58	0.1900	58	0.1900
AR Arkansas	60	0.2250	60	0.2150	60	0.1650	60	0.0500
*AZ Arizona	69	0.2600	60	0.0000	69	0.0000	62	0.0000
*CA California	58	0.3730	58	0.0000	58	0.0600	58	0.0700
CO Colorado	60	0.2050	60	0.2200	60	0.2050	60	0.2050
*CT Connecticut	59	0.4510	58	0.2500	58	0.2600	58	0.2600
DE Delaware	56	0.2200	56	0.2300	56	0.2200	56	0.2200
FL Florida	60	0.3167	60	0.2957	59	0.0000	58	0.0000
GA Georgia	63	0.1500	63	0.1450	63	0.1270	63	0.1440
IA Iowa	60	0.2250	60	0.2100	60	0.2000	59	0.1600
*ID Idaho	60	0.2500	58	0.0000	60	0.1810	60	0.1970
IL Illinois	60	0.3500	60	0.3130	60	0.2990	60	0.2990
IN Indiana	19	0.1600	19	0.1800	19	0.1600	19	0.1600
IN Surtax	20	0.1100	20	0.1100	20	0.1100	20	0.1100
KS Kansas	60	0.2600	60	0.2400	60	0.2300	60	0.2300
KY Kentucky	11	0.1970	11	0.2270	11	0.2270	11	0.1970
KY Surtax	12	0.0920	12	0.0390	12	0.0390	12	0.0920
LA Louisiana	60	0.2000	60	0.2000	60	0.1600	60	0.1600
MA Massachusetts	58	0.2100	58	0.2100	58	0.2360	58	0.2360
MD Maryland	58	0.2425	58	0.2350	58	0.2350	58	0.2350
*ME Maine	55	0.3070	54	0.0000	55	0.2150	55	0.2390
MI Michigan	82	0.3170	59	0.0000	59	0.0000	59	0.0000
MN Minnesota	61	0.2710	61	0.2710	61	0.2032	61	0.2710
*MO Missouri	60	0.1700	59	0.1700	60	0.1700	60	0.1700
*MS Mississippi	60	0.1800	60	0.1800	60	0.1700	60	0.1800
*MT Montana	60	0.2775	60	0.0000	58	0.0518	59	0.0700
NC North Carolina	60	0.3030	60	0.3030	60	0.3030	60	0.3030
ND North Dakota	60	0.2300	60	0.2300	60	0.2300	60	0.2300
NE Nebraska	60	0.2680	60	0.2680	60	0.2680	60	0.2680
NH New Hampshire	54	0.1800	54	0.0000	54	0.0000	54	0.0000
NJ New Jersey	56	0.1750	56	0.1450	56	0.0925	56	0.0925
NM New Mexico	60	0.2100	58	0.0000	60	0.0000	59	0.0000
NV Nevada	60	0.2700	58	0.2300	60	0.2200	60	0.2100
*NY New York	58	0.3855	58	0.4030	58	0.2400	58	0.0000
OH Ohio	00	0.2800	00	0.2800	00	0.2800	87	0.0000
OK Oklahoma	60	0.1300	60	0.1600	60	0.1600	60	0.1600
OR Oregon	58	0.0000	58	0.0000	58	0.0000	58	0.0000
*PA Pennsylvania	65	0.3810	65	0.3120	65	0.2280	65	0.0790
RI Rhode Island	56	0.3200	56	0.3200	56	0.3200	56	0.3200
SC South Carolina	58	0.1600	58	0.1600	58	0.1600	58	0.1600
SD South Dakota	60	0.2200	58	0.0000	60	0.2000	60	0.1000
*TN Tennessee	60	0.1700	60	0.2000	60	0.1400	58	0.1300
*TX Texas	60	0.2000	60	0.2000	60	0.1500	60	0.1500
*UT Utah	60	0.2450	60	0.2450	60	0.0000	60	0.0000
VA Virginia	15	0.1750	15	0.1750	15	0.1750	15	0.1750
VA Surtax	16	0.0350	16	0.0350	16	0.0350	16	0.0350
VT Vermont	68	0.2900	55	0.0000	55	0.0000	55	0.0000
*WA Washington	60	0.3750	60	0.3750	58	0.0000	58	0.0000
WI Wisconsin	60	0.3290	60	0.3290	60	0.2260	60	0.2470
WV West Virginia	58	0.3220	58	0.3220	58	0.3220	58	0.3220
WY Wyoming	60	0.1400	60	0.1400	58	0.0000	58	0.0000

**CANADIAN PROVINCES**

*AB Alberta	60	0.3335	60	0.3335	60	0.2408	59	0.0000
*BC Brit. Col.	59	0.6980	59	0.6606	59	0.1856	59	0.0000
MB Manitoba	61	0.4261	61	0.4261	61	0.1112	59	0.4261
NB New Brunswick	58	0.6262	58	0.3964	58	0.2482	58	0.6262
NL Newfoundland	58	0.6113	58	0.6113	58	0.2594	58	0.0000
NS Nova Scotia	58	0.5706	59	0.5743	58	0.2594	58	0.0000
*ON Ontario	54	0.5299	54	0.5446	54	0.1594	54	0.0000
PE Prince Edward Is	60	0.7447	60	0.5854	60	0.0000	59	0.0000
QC Quebec	60	0.6372	58	0.6002	58	0.0000	58	0.0000
SK Saskatchewan	60	0.5558	60	0.5558	60	0.3335	58	0.0000

(\*) - See footnotes on reverse side.

Note: For all other fuel types, call 1-800-482-4382 for applicable tax rate and rate codes or visit [WWW.IFTACH.ORG](http://WWW.IFTACH.ORG).

**Pennsylvania Department of Revenue**  
**Bureau of Motor Fuel Taxes**  
**Footnotes**

**Arizona** - Biodiesel fuel does not meet the Arizona Statutory definition of an alternate fuel.

**California** - CNG to be reported for each 100 cubic feet at standard pressure and temperature. A blend of Alcohol when containing not more than 15% Gasoline or Diesel should be reported as E-85 or M-85.

**Connecticut** - See Policy Statement 92(10.1), Tables and Equivalents for Natural Gas and Propane for Motor Vehicle Fuels Tax Purposes, for more information on computing the tax on motor vehicle fuels in gaseous form.

**Idaho** - FUEL PURCHASED ON IDAHO INDIAN RESERVATIONS - As of November 1, 2007, diesel purchased from retail outlets on the Shoshone-Bannock Indian Reservation is Idaho tax-paid diesel for IFTA reporting and Idaho fuels tax refund purposes. However, diesel purchased from tribal-owned retail outlets on the Coeur d'Alene and Nez Perce Indian Reservations is not Idaho tax-paid diesel for IFTA reporting and refund purposes. Also, as of March 1, 2005 all gasoline purchased from tribal-owned retail outlets on all Idaho Indian reservations is not Idaho tax paid gasoline and is not eligible for fuels tax refunds. If you have questions, please call toll free 800-972-7660, ext. 7601 or 7702.

**Maine** - CNG rate is per 100 standard cubic feet.

**Mississippi** - Natural Gas - LNG and CNG 100 cubic feet.

**Missouri** - Reporting is not required for propane and/or natural gas in the event that proper fuel decals have been obtained. If fuel decals have not been obtained, a fuel tax return must be completed using the \$0.17 fuel tax rate.

**Montana** - Montana no longer requires gasoline, gasohol and ethanol to be reported on the IFTA tax return.

**New York** - If your total gallons of B20 fuel purchased in New York exceed the taxable gallons of Diesel used in New York, an adjustment is required on your IFTA return. For details, see TSB-M-06(4)M, IFTA Reporting Requirements for the Consumption of B20 in New York State, on our Web site at [www.nystax.gov](http://www.nystax.gov) or call 1-800-972-1233.

**Pennsylvania** - To convert CNG (scf) to gallons, multiply units by .0314. To convert CNG (lbs) to gallons, multiply units by .7087. Dyed diesel fuel or dyed kerosene consumed in PA operations, by qualified motor vehicles authorized by the IRS to use dyed fuel on highway, is not taxable.

**Tennessee** - CNG is 5.66 lbs per gallon.

**Texas** - Biodiesel, renewable diesel and blends containing biodiesel or renewable diesel purchased in Texas must be reported under the fuel type "DIESEL". Instructions for reporting biodiesel, renewable diesel and blends are online at: <http://window.state.tx.us/taxinfo/fuels/ifta.html> or call toll-free 1-800-252-1383.

**Utah** - Propane and Natural Gas are considered clean fuels for Utah and tax is paid via the purchase of a Clean Special Fuel Certificate (Form TC-596). The certificate must be kept in the vehicle while the vehicle is in Utah. The annual fee for the Clean Special Fuel Certificate is \$82 for vehicles with two axles and a registered gross vehicle weight of 26,000 pounds or less and \$126 for vehicles with three axles or with a registered gross vehicle weight over 26,000 pounds. The Tax Commission will impose a penalty for using dyed fuel on the highways in addition to any Federal penalties.

**Washington** - The state of Washington has entered into fuel tax agreements with several Washington Tribes regarding the taxation of motor vehicle fuel and special fuel sold at tribal fuel stations located on reservations or trust lands within Washington. Please see the "Exemptions" section for Washington located on the IFTA, Inc. website for further information.

**Alberta** - Effective April 1, 2007, tax rates for gasohol, ethanol, and E-85 are changed to 9 cents per litre as a result of the discontinuance of the ethanol tax exemption program. The new Alberta Fuel Tax Act and new Fuel Tax Regulation which became effective April 1, 2007, also include a definition of biodiesel. Fuel that meets the definition of biodiesel will be taxed at 9 cents a litre.

**British Columbia** - Effective January 1, 2010, ethanol and ethanol blends of gasoline must be reported as Gasoline and biodiesel and biodiesel blends must be reported as Diesel.

**Ontario** - Licensees may apply for a tax refund directly to Ontario in respect of the methanol component of the blend for gasoline. Effective June 18, 2002 licensees may also apply for a tax refund directly to Ontario, in respect of biodiesel fuel used as fuel or a fuel additive. Biodiesel fuel must be reported under the fuel type "Special Diesel". As of January 1, 2007 ethanol will be subject to gasoline tax in Ontario at the rate of 14.7 cent per litre.

**Bureau of Motor Fuel Taxes  
First Quarter 2010 Fuel Tax Rates (MCRT/IFTA)**



IFTA-400 MF AFP (03-10)

NOTE: U.S. \$ per gallon (p/g): U.S./Canadian Exchange rate - 1.0592 - 0.9441

Jurisdiction	Diesel/ Kerosene		Gasoline		Propane LP Gas		Nat. Gas CNG	
	Rate Code	Tax Rate	Rate Code	Tax Rate	Rate Code	Tax Rate	Rate Code	Tax Rate
AL Alabama	57	0.1900	57	0.1600	57	0.1900	57	0.1900
AR Arkansas	59	0.2250	59	0.2150	59	0.1650	59	0.0500
*AZ Arizona	68	0.2600	59	0.0000	68	0.0000	61	0.0000
*CA California	57	0.3730	57	0.0000	57	0.0600	57	0.0700
CO Colorado	59	0.2050	59	0.2200	59	0.2050	59	0.2050
*CT Connecticut	58	0.4510	57	0.2500	57	0.2600	57	0.2600
DE Delaware	55	0.2200	55	0.2300	55	0.2200	55	0.2200
FL Florida	59	0.3167	59	0.2957	58	0.0000	57	0.0000
GA Georgia	62	0.1500	62	0.1450	62	0.1270	62	0.1440
IA Iowa	59	0.2250	59	0.2100	59	0.2000	58	0.1600
*ID Idaho	59	0.2500	57	0.0000	59	0.1810	59	0.1970
IL Illinois	59	0.3500	59	0.3130	59	0.2990	59	0.2990
IN Indiana	17	0.1600	17	0.1800	17	0.1600	17	0.1600
IN Surtax	18	0.1100	18	0.1100	18	0.1100	18	0.1100
KS Kansas	59	0.2600	59	0.2400	59	0.2300	59	0.2300
KY Kentucky	09	0.1970	09	0.2270	09	0.2270	09	0.1970
KY Surtax	10	0.0920	10	0.0390	10	0.0390	10	0.0920
LA Louisiana	59	0.2000	59	0.2000	59	0.1600	59	0.1600
MA Massachusetts	57	0.2100	57	0.2100	57	0.2020	57	0.2020
MD Maryland	57	0.2425	57	0.2350	57	0.2350	57	0.2350
*ME Maine	54	0.3070	53	0.0000	54	0.2150	54	0.2390
MI Michigan	81	0.2970	58	0.0000	58	0.0000	58	0.0000
MN Minnesota	60	0.2710	60	0.2710	60	0.2032	60	0.2710
*MO Missouri	59	0.1700	58	0.1700	59	0.1700	59	0.1700
*MS Mississippi	59	0.1800	59	0.1800	59	0.1700	59	0.1800
*MT Montana	59	0.2775	59	0.0000	57	0.0518	58	0.0700
NC North Carolina	59	0.3030	59	0.3030	59	0.3030	59	0.3030
ND North Dakota	59	0.2300	59	0.2300	59	0.2300	59	0.2300
NE Nebraska	59	0.2680	59	0.2680	59	0.2680	59	0.2680
NH New Hampshire	53	0.1800	53	0.0000	53	0.0000	53	0.0000
NJ New Jersey	55	0.1750	55	0.1450	55	0.0925	55	0.0925
NM New Mexico	59	0.2100	57	0.0000	59	0.0000	58	0.0000
NV Nevada	59	0.2700	57	0.2300	59	0.2200	59	0.2100
*NY New York	57	0.3805	57	0.3930	57	0.2300	57	0.0000
OH Ohio	99	0.2800	99	0.2800	99	0.2800	86	0.0000
OK Oklahoma	59	0.1300	59	0.1600	59	0.1600	59	0.1600
OR Oregon	57	0.0000	57	0.0000	57	0.0000	57	0.0000
*PA Pennsylvania	64	0.3810	64	0.3120	64	0.2280	64	0.0790
RI Rhode Island	55	0.3200	55	0.3200	55	0.3200	55	0.3200
SC South Carolina	57	0.1600	57	0.1600	57	0.1600	57	0.1600
SD South Dakota	59	0.2200	57	0.0000	59	0.2000	59	0.1000
*TN Tennessee	59	0.1700	59	0.2000	59	0.1400	57	0.1300
*TX Texas	59	0.2000	59	0.2000	59	0.1500	59	0.1500
*UT Utah	59	0.2450	59	0.2450	59	0.0000	59	0.0000
VA Virginia	13	0.1750	13	0.1750	13	0.1750	13	0.1750
VA Surtax	14	0.0350	14	0.0350	14	0.0350	14	0.0350
VT Vermont	67	0.2900	54	0.0000	54	0.0000	54	0.0000
*WA Washington	59	0.3750	59	0.3750	57	0.0000	57	0.0000
WI Wisconsin	59	0.3290	59	0.3290	59	0.2260	59	0.2470
WV West Virginia	57	0.3220	57	0.3220	57	0.3220	57	0.3220
WY Wyoming	59	0.1400	59	0.1400	57	0.0000	57	0.0000

**CANADIAN PROVINCES**

*AB Alberta	59	0.3217	59	0.3217	59	0.2323	58	0.0000
*BC Brit. Col.	58	0.6732	58	0.6372	58	0.1790	58	0.0000
MB Manitoba	60	0.4110	60	0.4110	60	0.1073	58	0.4110
NB New Brunswick	57	0.6039	57	0.3824	57	0.2394	57	0.6039
NL Newfoundland	57	0.5896	57	0.5896	57	0.2502	57	0.0000
NS Nova Scotia	57	0.5503	58	0.5539	57	0.2502	57	0.0000
*ON Ontario	53	0.5110	53	0.5253	53	0.1537	53	0.0000
PE Prince Edward Is	59	0.7219	59	0.5646	59	0.0000	58	0.0000
QC Quebec	59	0.5789	57	0.5431	57	0.0000	57	0.0000
SK Saskatchewan	59	0.5361	59	0.5361	59	0.3217	57	0.0000

(\*) - See footnotes on reverse side.

Note: For all other fuel types, call 1-800-482-4382 for applicable tax rate and rate codes or visit [WWW.IFTACH.ORG](http://WWW.IFTACH.ORG).

**Pennsylvania Department of Revenue**  
**Bureau of Motor Fuel Taxes**  
**Footnotes**

**Arizona** - Biodiesel fuel does not meet the Arizona Statutory definition of an alternate fuel.

**California** - CNG to be reported for each 100 cubic feet at standard pressure and temperature. A blend of Alcohol when containing not more than 15% Gasoline or Diesel should be reported as E-85 or M-85.

**Connecticut** - See Policy Statement 92(10.1), Tables and Equivalents for Natural Gas and Propane for Motor Vehicle Fuels Tax Purposes, for more information on computing the tax on motor vehicle fuels in gaseous form.

**Idaho** - FUEL PURCHASED ON IDAHO INDIAN RESERVATIONS - As of November 1, 2007, diesel purchased from retail outlets on the Shoshone-Bannock Indian Reservation is Idaho tax-paid diesel for IFTA reporting and Idaho fuels tax refund purposes. However, diesel purchased from tribal-owned retail outlets on the Coeur d'Alene and Nez Perce Indian Reservations is not Idaho tax-paid diesel for IFTA reporting and refund purposes. Also, as of March 1, 2005 all gasoline purchased from tribal-owned retail outlets on all Idaho Indian reservations is not Idaho tax paid gasoline and is not eligible for fuels tax refunds. If you have questions, please call toll free 800-972-7660, ext. 7601 or 7702.

**Maine** - CNG rate is per 100 standard cubic feet.

**Mississippi** - Natural Gas - LNG and CNG 100 cubic feet.

**Missouri** - Reporting is not required for propane and/or natural gas in the event that proper fuel decals have been obtained. If fuel decals have not been obtained, a fuel tax return must be completed using the \$0.17 fuel tax rate.

**Montana** - Montana no longer requires gasoline, gasohol and ethanol to be reported on the IFTA tax return.

**New York** - If your total gallons of B20 fuel purchased in New York exceed the taxable gallons of Diesel used in New York, an adjustment is required on your IFTA return. For details, see TSB-M-06(4)M, IFTA Reporting Requirements for the Consumption of B20 in New York State, on our Web site at [www.nystax.gov](http://www.nystax.gov) or call 1-800-972-1233.

**Pennsylvania** - To convert CNG (scf) to gallons, multiply units by .0314. To convert CNG (lbs) to gallons, multiply units by .7087. Dyed diesel fuel or dyed kerosene consumed in PA operations, by qualified motor vehicles authorized by the IRS to use dyed fuel on highway, is not taxable.

**Tennessee** - CNG is 5.66 lbs per gallon.

**Texas** - Biodiesel, renewable diesel and blends containing biodiesel or renewable diesel purchased in Texas must be reported under the fuel type "DIESEL". Instructions for reporting biodiesel, renewable diesel and blends are online at: <http://window.state.tx.us/taxinfo/fuels/ifta.html> or call toll-free 1-800-252-1383.

**Utah** - Propane and Natural Gas are considered clean fuels for Utah and tax is paid via the purchase of a Clean Special Fuel Certificate (Form TC-596). The certificate must be kept in the vehicle while the vehicle is in Utah. The annual fee for the Clean Special Fuel Certificate is \$82 for vehicles with two axles and a registered gross vehicle weight of 26,000 pounds or less and \$126 for vehicles with three axles or with a registered gross vehicle weight over 26,000 pounds. The Tax Commission will impose a penalty for using dyed fuel on the highways in addition to any Federal penalties.

**Washington** - The state of Washington has entered into fuel tax agreements with several Washington Tribes regarding the taxation of motor vehicle fuel and special fuel sold at tribal fuel stations located on reservations or trust lands within Washington. Please see the "Exemptions" section for Washington located on the IFTA, Inc. website for further information.

**Alberta** - Effective April 1, 2007, tax rates for gasohol, ethanol, and E-85 are changed to 9 cents per litre as a result of the discontinuance of the ethanol tax exemption program. The new Alberta Fuel Tax Act and new Fuel Tax Regulation which became effective April 1, 2007, also include a definition of biodiesel. Fuel that meets the definition of biodiesel will be taxed at 9 cents a litre.

**British Columbia** - Effective January 1, 2010, ethanol and ethanol blends of gasoline must be reported as Gasoline and biodiesel and biodiesel blends must be reported as Diesel.

**Ontario** - Licensees may apply for a tax refund directly to Ontario in respect of the methanol component of the blend for gasoline. Effective June 18, 2002 licensees may also apply for a tax refund directly to Ontario, in respect of biodiesel fuel used as fuel or a fuel additive. Biodiesel fuel must be reported under the fuel type "Special Diesel". As of January 1, 2007 ethanol will be subject to gasoline tax in Ontario at the rate of 14.7 cent per litre.

**Bureau of Motor Fuel Taxes  
Fourth Quarter 2009 Fuel Tax Rates (MCRT/IFTA)**



IFTA-400 MF AFP (12-09)

NOTE: U.S. \$ per gallon (p/g): U.S./Canadian Exchange rate - 1.0775 - 0.9281

Jurisdiction	Diesel/ Kerosene		Gasoline		Propane LP Gas		Nat. Gas CNG	
	Rate Code	Tax Rate	Rate Code	Tax Rate	Rate Code	Tax Rate	Rate Code	Tax Rate
AL Alabama	56	0.1900	56	0.1600	56	0.1900	56	0.1900
AR Arkansas	58	0.2250	58	0.2150	58	0.1650	58	0.0500
*AZ Arizona	67	0.2600	58	0.0000	67	0.0000	60	0.0000
*CA California	56	0.4370	56	0.0000	56	0.0600	56	0.0700
CO Colorado	58	0.2050	58	0.2200	58	0.2050	58	0.2050
*CT Connecticut	57	0.4510	56	0.2500	56	0.2600	56	0.2600
DE Delaware	54	0.2200	54	0.2300	54	0.2200	54	0.2200
FL Florida	58	0.3187	58	0.2117	57	0.0000	56	0.0000
GA Georgia	61	0.1330	61	0.1340	61	0.1340	61	0.1330
IA Iowa	58	0.2250	58	0.2100	58	0.2000	57	0.1600
*ID Idaho	58	0.2500	56	0.0000	58	0.1810	58	0.1970
IL Illinois	58	0.4340	58	0.3730	58	0.3350	58	0.3350
IN Indiana	15	0.1600	15	0.1800	15	0.1600	15	0.1600
IN Surtax	16	0.1100	16	0.1100	16	0.1100	16	0.1100
KS Kansas	58	0.2600	58	0.2400	58	0.2300	58	0.2300
KY Kentucky	07	0.1880	07	0.2180	07	0.2180	07	0.1880
KY Surtax	08	0.0880	08	0.0370	08	0.0370	08	0.0880
LA Louisiana	58	0.2000	58	0.2000	58	0.1600	58	0.1600
MA Massachusetts	56	0.2100	56	0.2100	56	0.1610	56	0.1610
MD Maryland	56	0.2425	56	0.2350	56	0.2350	56	0.2350
*ME Maine	53	0.3070	52	0.0000	53	0.2150	53	0.2390
MI Michigan	80	0.2960	57	0.0000	57	0.0000	57	0.0000
MN Minnesota	59	0.2710	59	0.2710	59	0.2032	59	0.2710
*MO Missouri	58	0.1700	57	0.1700	58	0.1700	58	0.1700
*MS Mississippi	58	0.1800	58	0.1800	58	0.1700	58	0.1800
*MT Montana	58	0.2775	58	0.0000	56	0.0518	57	0.0700
NC North Carolina	58	0.2990	58	0.2990	58	0.2990	58	0.2990
ND North Dakota	58	0.2300	58	0.2300	58	0.2300	58	0.2300
NE Nebraska	58	0.2640	58	0.2640	58	0.2640	58	0.2640
NH New Hampshire	52	0.1800	52	0.0000	52	0.0000	52	0.0000
NJ New Jersey	54	0.1750	54	0.1450	54	0.0925	54	0.0925
NM New Mexico	58	0.2100	56	0.0000	58	0.0000	57	0.0000
NV Nevada	58	0.2700	56	0.2300	58	0.2200	58	0.2100
*NY New York	56	0.3895	56	0.4070	56	0.2360	56	0.0000
OH Ohio	98	0.2800	98	0.2800	98	0.2800	85	0.0000
OK Oklahoma	58	0.1300	58	0.1600	58	0.1600	58	0.1600
OR Oregon	56	0.0000	56	0.0000	56	0.0000	56	0.0000
*PA Pennsylvania	63	0.3810	63	0.3120	63	0.2280	63	0.0790
RI Rhode Island	54	0.3200	54	0.3200	54	0.3200	54	0.3200
SC South Carolina	56	0.1600	56	0.1600	56	0.1600	56	0.1600
SD South Dakota	58	0.2200	56	0.0000	58	0.2000	58	0.1000
*TN Tennessee	58	0.1700	58	0.2000	58	0.1400	56	0.1300
*TX Texas	58	0.2000	58	0.2000	58	0.1500	58	0.1500
*UT Utah	58	0.2450	58	0.2450	58	0.0000	58	0.0000
VA Virginia	11	0.1750	11	0.1750	11	0.1750	11	0.1750
VA Surtax	12	0.0350	12	0.0350	12	0.0350	12	0.0350
VT Vermont	66	0.2900	53	0.0000	53	0.0000	53	0.0000
*WA Washington	58	0.3750	58	0.3750	56	0.0000	56	0.0000
WI Wisconsin	58	0.3290	58	0.3290	58	0.2260	58	0.2470
WV West Virginia	56	0.3220	56	0.3220	56	0.3220	56	0.3220
WY Wyoming	58	0.1400	58	0.1400	56	0.0000	56	0.0000

**CANADIAN PROVINCES**

*AB Alberta	58	0.3162	58	0.3162	58	0.2283	57	0.0000
*BC Brit. Col.	57	0.6689	57	0.6327	57	0.1760	57	0.0000
MB Manitoba	59	0.4040	59	0.4040	59	0.1054	57	0.4040
NB New Brunswick	56	0.5937	56	0.3759	56	0.2354	56	0.5937
NL Newfoundland	56	0.5796	56	0.5796	56	0.2459	56	0.0000
NS Nova Scotia	56	0.5410	57	0.5445	56	0.2459	56	0.0000
*ON Ontario	52	0.5024	52	0.5164	52	0.1511	52	0.0000
PE Prince Edward Is	58	0.6990	58	0.5515	58	0.0000	57	0.0000
QC Quebec	58	0.5691	56	0.5339	56	0.0000	56	0.0000
SK Saskatchewan	58	0.5270	58	0.5270	58	0.3162	56	0.0000

(\*) - See footnotes on reverse side.

Note: For all other fuel types, call 1-800-482-4382 for applicable tax rate and rate codes or visit [WWW.IFTACH.ORG](http://WWW.IFTACH.ORG).

**Pennsylvania Department of Revenue**  
**Bureau of Motor Fuel Taxes**  
**Footnotes**

**Arizona** - Biodiesel fuel does not meet the Arizona Statutory definition of an alternate fuel.

**California** - CNG to be reported for each 100 cubic feet at standard pressure and temperature. A blend of Alcohol when containing not more than 15% Gasoline or Diesel should be reported as E-85 or M-85.

**Connecticut** - See Policy Statement 92(10.1), Tables and Equivalents for Natural Gas and Propane for Motor Vehicle Fuels Tax Purposes, for more information on computing the tax on motor vehicle fuels in gaseous form.

**Idaho** - FUEL PURCHASED ON IDAHO INDIAN RESERVATIONS - As of November 1, 2007, diesel purchased from retail outlets on the Shoshone-Bannock Indian Reservation is Idaho tax-paid diesel for IFTA reporting and Idaho fuels tax refund purposes. However, diesel purchased from tribal-owned retail outlets on the Coeur d'Alene and Nez Perce Indian Reservations is not Idaho tax-paid diesel for IFTA reporting and refund purposes. Also, as of March 1, 2005 all gasoline purchased from tribal-owned retail outlets on all Idaho Indian reservations is not Idaho tax paid gasoline and is not eligible for fuels tax refunds. If you have questions, please call toll free 800-972-7660, ext. 7601 or 7702.

**Maine** - CNG rate is per 100 standard cubic feet.

**Mississippi** - Natural Gas - LNG and CNG 100 cubic feet.

**Missouri** - Reporting is not required for propane and/or natural gas in the event that proper fuel decals have been obtained. If fuel decals have not been obtained, a fuel tax return must be completed using the \$0.17 fuel tax rate.

**Montana** - Montana no longer requires gasoline, gasohol and ethanol to be reported on the IFTA tax return.

**New York** - If your total gallons of B20 fuel purchased in New York exceed the taxable gallons of Diesel used in New York, an adjustment is required on your IFTA return. For details, see TSB-M-06(4)M, IFTA Reporting Requirements for the Consumption of B20 in New York State, on our Web site at [www.nystax.gov](http://www.nystax.gov) or call 1-800-972-1233.

**Pennsylvania** - To convert CNG (scf) to gallons, multiply units by .0314. To convert CNG (lbs) to gallons, multiply units by .7087. Dyed diesel fuel or dyed kerosene consumed in PA operations, by qualified motor vehicles authorized by the IRS to use dyed fuel on highway, is not taxable.

**Tennessee** - CNG is 5.66 lbs per gallon.

**Texas** - Biodiesel (B100) and biodiesel blends (such as B20) purchased in Texas must be reported under the fuel type "DIESEL". Instructions for reporting biodiesel and biodiesel blends are online at: <http://window.state.tx.us/taxinfo/fuels/ifta.html> or call toll-free 1-800-252-1383.

**Utah** - Propane and Natural Gas are considered clean fuels for Utah and tax is paid via the purchase of a Clean Special Fuel Certificate (Form TC-596). The certificate must be kept in the vehicle while the vehicle is in Utah. The annual fee for the Clean Special Fuel Certificate is \$82 for vehicles with two axles and a registered gross vehicle weight of 26,000 pounds or less and \$126 for vehicles with three axles or with a registered gross vehicle weight over 26,000 pounds. The Tax Commission will impose a penalty for using dyed fuel on the highways in addition to any Federal penalties.

**Washington** - The state of Washington has entered into fuel tax agreements with several Washington Tribes regarding the taxation of motor vehicle fuel and special fuel sold at tribal fuel stations located on reservations or trust lands within Washington. Please see the "Exemptions" section for Washington located on the IFTA, Inc. website for further information.

**Alberta** - Effective April 1, 2007, tax rates for gasohol, ethanol, and E-85 are changed to 9 cents per litre as a result of the discontinuance of the ethanol tax exemption program. The new Alberta Fuel Tax Act and new Fuel Tax Regulation which became effective April 1, 2007, also include a definition of biodiesel. Fuel that meets the definition of biodiesel will be taxed at 9 cents a litre.

**British Columbia** - Pure biodiesel (B100) and biodiesel blends (such as B99.9 or less) purchased and related travel must be reported on IFTA tax returns under fuel type "DIESEL". Effective July 1, 2008, a new carbon tax was introduced that applies to fuels, including gasoline, diesel, and propane. IFTA licensees now report and remit motor fuel tax which includes an additional amount equal to the carbon tax, on their IFTA Tax Return.

**Ontario** - Licensees may apply for a tax refund directly to Ontario in respect of the methanol component of the blend for gasoline. Effective June 18, 2002 licensees may also apply for a tax refund directly to Ontario, in respect of biodiesel fuel used as fuel or a fuel additive. Biodiesel fuel must be reported under the fuel type "Special Diesel". As of January 1, 2007 ethanol will be subject to gasoline tax in Ontario at the rate of 14.7 cent per litre.

**Bureau of Motor Fuel Taxes  
Third Quarter 2009 Fuel Tax Rates (MCRT/IFTA)**



IFTA-400 MF AFP (09-09)

NOTE: U.S. \$ per gallon (p/g): U.S./Canadian Exchange rate - 1.1338 - 0.882

Jurisdiction	Diesel/ Kerosene		Gasoline		Propane LP Gas		Nat. Gas CNG	
	Rate Code	Tax Rate	Rate Code	Tax Rate	Rate Code	Tax Rate	Rate Code	Tax Rate
AL Alabama	55	0.1900	55	0.1600	55	0.1900	55	0.1900
AR Arkansas	57	0.2250	57	0.2150	57	0.1650	57	0.0500
*AZ Arizona	66	0.2600	57	0.0000	66	0.0000	59	0.0000
*CA California	55	0.4370	55	0.0000	55	0.0600	55	0.0700
CO Colorado	57	0.2050	57	0.2200	57	0.2050	57	0.2050
*CT Connecticut	56	0.4510	55	0.2500	55	0.2600	55	0.2600
DE Delaware	53	0.2200	53	0.2300	53	0.2200	53	0.2200
FL Florida	57	0.3187	57	0.2117	56	0.0000	55	0.0000
GA Georgia	60	0.1330	60	0.1340	60	0.1340	60	0.1330
IA Iowa	57	0.2250	57	0.2100	57	0.2000	56	0.1600
*ID Idaho	57	0.2500	55	0.0000	57	0.1810	57	0.1970
IL Illinois	57	0.4340	57	0.3730	57	0.3350	57	0.3350
IN Indiana	13	0.1600	13	0.1800	13	0.1600	13	0.1600
IN Surtax	14	0.1100	14	0.1100	14	0.1100	14	0.1100
KS Kansas	57	0.2600	57	0.2400	57	0.2300	57	0.2300
KY Kentucky	05	0.1810	05	0.2110	05	0.2110	05	0.1810
KY Surtax	06	0.0840	06	0.0360	06	0.0360	06	0.0840
LA Louisiana	57	0.2000	57	0.2000	57	0.1600	57	0.1600
MA Massachusetts	55	0.2100	55	0.2100	55	0.1680	55	0.1680
MD Maryland	55	0.2425	55	0.2350	55	0.2350	55	0.2350
*ME Maine	52	0.3070	51	0.0000	52	0.2150	52	0.2390
MI Michigan	79	0.2930	56	0.0000	56	0.0000	56	0.0000
MN Minnesota	58	0.2710	58	0.2710	58	0.2032	58	0.2710
*MO Missouri	57	0.1700	56	0.1700	57	0.1700	57	0.1700
*MS Mississippi	57	0.1800	57	0.1800	57	0.1700	57	0.1800
*MT Montana	57	0.2775	57	0.0000	55	0.0518	56	0.0700
NC North Carolina	57	0.2990	57	0.2990	57	0.2990	57	0.2990
ND North Dakota	57	0.2300	57	0.2300	57	0.2300	57	0.2300
NE Nebraska	57	0.2640	57	0.2640	57	0.2640	57	0.2640
NH New Hampshire	51	0.1800	51	0.0000	51	0.0000	51	0.0000
NJ New Jersey	53	0.1750	53	0.1450	53	0.0925	53	0.0925
NM New Mexico	57	0.2100	55	0.0000	57	0.0000	56	0.0000
NV Nevada	57	0.2700	55	0.2300	57	0.2200	57	0.2100
*NY New York	55	0.3805	55	0.3880	55	0.2170	55	0.0000
OH Ohio	97	0.2800	97	0.2800	97	0.2800	84	0.0000
OK Oklahoma	57	0.1300	57	0.1600	57	0.1600	57	0.1600
OR Oregon	55	0.0000	55	0.0000	55	0.0000	55	0.0000
*PA Pennsylvania	62	0.3810	62	0.3120	62	0.2280	62	0.0790
RI Rhode Island	53	0.3200	53	0.3200	53	0.3200	53	0.3200
SC South Carolina	55	0.1600	55	0.1600	55	0.1600	55	0.1600
SD South Dakota	57	0.2200	55	0.0000	57	0.2000	57	0.1000
*TN Tennessee	57	0.1700	57	0.2000	57	0.1400	55	0.1300
*TX Texas	57	0.2000	57	0.2000	57	0.1500	57	0.1500
*UT Utah	57	0.2450	57	0.2450	57	0.0000	57	0.0000
VA Virginia	09	0.1750	09	0.1750	09	0.1750	09	0.1750
VA Surtax	10	0.0350	10	0.0350	10	0.0350	10	0.0350
VT Vermont	65	0.2600	52	0.0000	52	0.0000	52	0.0000
*WA Washington	57	0.3750	57	0.3750	55	0.0000	55	0.0000
WI Wisconsin	57	0.3290	57	0.3290	57	0.2260	57	0.2470
WV West Virginia	55	0.3220	55	0.3220	55	0.3220	55	0.3220
WY Wyoming	57	0.1400	57	0.1400	55	0.0000	55	0.0000

**CANADIAN PROVINCES**

*AB Alberta	57	0.3005	57	0.3005	57	0.2170	56	0.0000
*BC Brit. Col.	56	0.6357	56	0.6013	56	0.1672	56	0.0000
MB Manitoba	58	0.3839	58	0.3839	58	0.1002	56	0.3839
NB New Brunswick	55	0.5642	55	0.3572	55	0.2237	55	0.5642
NL Newfoundland	55	0.5508	55	0.5508	55	0.2337	55	0.0000
NS Nova Scotia	55	0.5141	56	0.5175	55	0.2337	55	0.0000
*ON Ontario	51	0.4774	51	0.4907	51	0.1436	51	0.0000
PE Prince Edward Is	57	0.6610	57	0.5274	57	0.0000	56	0.0000
QC Quebec	57	0.5408	55	0.5074	55	0.0000	55	0.0000
SK Saskatchewan	57	0.5008	57	0.5008	57	0.3005	55	0.0000

(\*) - See footnotes on reverse side.

Note: For all other fuel types, call 1-800-482-4382 for applicable tax rate and rate codes or visit [WWW.IFTACH.ORG](http://WWW.IFTACH.ORG).

**Pennsylvania Department of Revenue  
Bureau of Motor Fuel Taxes  
Footnotes**

**Arizona** - Biodiesel fuel does not meet the Arizona Statutory definition of an alternate fuel.

**California** - CNG to be reported for each 100 cubic feet at standard pressure and temperature. A blend of Alcohol when containing not more than 15% Gasoline or Diesel should be reported as E-85 or M-85.

**Connecticut** - See Policy Statement 92(10.1), Tables and Equivalents for Natural Gas and Propane for Motor Vehicle Fuels Tax Purposes, for more information on computing the tax on motor vehicle fuels in gaseous form.

**Idaho** - FUEL PURCHASED ON IDAHO INDIAN RESERVATIONS - As of November 1, 2007, diesel purchased from retail outlets on the Shoshone-Bannock Indian Reservation is Idaho tax-paid diesel for IFTA reporting and Idaho fuels tax refund purposes. However, diesel purchased from tribal-owned retail outlets on the Coeur d'Alene and Nez Perce Indian Reservations is not Idaho tax-paid diesel for IFTA reporting and refund purposes. Also, as of March 1, 2005 all gasoline purchased from tribal-owned retail outlets on all Idaho Indian reservations is not Idaho tax paid gasoline and is not eligible for fuels tax refunds. If you have questions, please call toll free 800-972-7660, ext. 7601 or 7702.

**Maine** - CNG rate is per 100 standard cubic feet.

**Mississippi** - Natural Gas - LNG and CNG 100 cubic feet.

**Missouri** - Reporting is not required for propane and/or natural gas in the event that proper fuel decals have been obtained. If fuel decals have not been obtained, a fuel tax return must be completed using the \$0.17 fuel tax rate.

**Montana** - Montana no longer requires gasoline, gasohol and ethanol to be reported on the IFTA tax return.

**New York** - If your total gallons of B20 fuel purchased in New York exceed the taxable gallons of Diesel used in New York, an adjustment is required on your IFTA return. For details, see TSB-M-06(4)M, IFTA Reporting Requirements for the Consumption of B20 in New York State, on our Web site at [www.nystax.gov](http://www.nystax.gov) or call 1-800-972-1233.

**Pennsylvania** - To convert CNG (scf) to gallons, multiply units by .0314. To convert CNG (lbs) to gallons, multiply units by .7087. Dyed diesel fuel or dyed kerosene consumed in PA operations, by qualified motor vehicles authorized by the IRS to use dyed fuel on highway, is not taxable.

**Tennessee** - CNG is 5.66 lbs per gallon.

**Texas** - Biodiesel (B100) and biodiesel blends (such as B20) purchased in Texas must be reported under the fuel type "DIESEL". Instructions for reporting biodiesel and biodiesel blends are online at: <http://window.state.tx.us/taxinfo/fuels/ifta.html> or call toll-free 1-800-252-1383.

**Utah** - Propane and Natural Gas are considered clean fuels for Utah and tax is paid via the purchase of a Clean Special Fuel Certificate (Form TC-596). The certificate must be kept in the vehicle while the vehicle is in Utah. The annual fee for the Clean Special Fuel Certificate is \$82 for vehicles with two axles and a registered gross vehicle weight of 26,000 pounds or less and \$126 for vehicles with three axles or with a registered gross vehicle weight over 26,000 pounds. The Tax Commission will impose a penalty for using dyed fuel on the highways in addition to any Federal penalties.

**Washington** - The state of Washington has entered into fuel tax agreements with several Washington Tribes regarding the taxation of motor vehicle fuel and special fuel sold at tribal fuel stations located on reservations or trust lands within Washington. Please see the "Exemptions" section for Washington located on the IFTA, Inc. website for further information.

**Alberta** - Effective April 1, 2007, tax rates for gasohol, ethanol, and E-85 are changed to 9 cents per litre as a result of the discontinuance of the ethanol tax exemption program. The new Alberta Fuel Tax Act and new Fuel Tax Regulation which became effective April 1, 2007, also include a definition of biodiesel. Fuel that meets the definition of biodiesel will be taxed at 9 cents a litre.

**British Columbia** - Pure biodiesel (B100) and biodiesel blends (such as B99.9 or less) purchased and related travel must be reported on IFTA tax returns under fuel type "DIESEL". Effective July 1, 2008, a new carbon tax was introduced that applies to fuels, including gasoline, diesel, and propane. IFTA licensees now report and remit motor fuel tax which includes an additional amount equal to the carbon tax, on their IFTA Tax Return.

**Ontario** - Licensees may apply for a tax refund directly to Ontario in respect of the methanol component of the blend for gasoline. Effective June 18, 2002 licensees may also apply for a tax refund directly to Ontario, in respect of biodiesel fuel used as fuel or a fuel additive. Biodiesel fuel must be reported under the fuel type "Special Diesel". As of January 1, 2007 ethanol will be subject to gasoline tax in Ontario at the rate of 14.7 cent per litre.

**Bureau of Motor Fuel Taxes  
Second Quarter 2009 Fuel Tax Rates (MCRT/IFTA)**



IFTA-400 MF AFP (06-09)

NOTE: U.S. \$ per gallon (p/g): U.S./Canadian Exchange rate - 1.2723 - 0.7860

Jurisdiction	Diesel/ Kerosene		Gasoline		Propane LP Gas		Nat. Gas CNG	
	Rate Code	Tax Rate	Rate Code	Tax Rate	Rate Code	Tax Rate	Rate Code	Tax Rate
AL Alabama	54	0.1900	54	0.1600	54	0.1900	54	0.1900
AR Arkansas	56	0.2250	56	0.2150	56	0.1650	56	0.0500
*AZ Arizona	65	0.2600	56	0.0000	65	0.0000	58	0.0000
*CA California	54	0.4370	54	0.0000	54	0.0600	54	0.0700
CO Colorado	56	0.2050	56	0.2200	56	0.2050	56	0.2050
*CT Connecticut	55	0.4340	54	0.2500	54	0.2600	54	0.2600
DE Delaware	52	0.2200	52	0.2300	52	0.2200	52	0.2200
FL Florida	56	0.3187	56	0.2117	55	0.0000	54	0.0000
GA Georgia 4/1 - 4/30	58	0.1320	58	0.1140	58	0.1470	58	0.1130
GA Georgia 5/1 - 6/30	59	0.1320	59	0.1250	59	0.1470	59	0.1240
IA Iowa	56	0.2250	56	0.2100	56	0.2000	55	0.1600
*ID Idaho	56	0.2500	54	0.0000	56	0.1810	56	0.1970
IL Illinois	56	0.4340	56	0.3730	56	0.3350	56	0.3350
IN Indiana	11	0.1600	11	0.1800	11	0.1600	11	0.1600
IN Surtax	12	0.1100	12	0.1100	12	0.1100	12	0.1100
KS Kansas	56	0.2600	56	0.2400	56	0.2300	56	0.2300
KY Kentucky	03	0.1810	03	0.2110	03	0.2110	03	0.1810
KY Surtax	04	0.0840	04	0.0360	04	0.0360	04	0.0840
LA Louisiana	56	0.2000	56	0.2000	56	0.1600	56	0.1600
MA Massachusetts	54	0.2100	54	0.2100	54	0.2220	54	0.2220
MD Maryland	54	0.2425	54	0.2350	54	0.2350	54	0.2350
*ME Maine	51	0.2960	50	0.0000	51	0.2060	51	0.2390
MI Michigan	78	0.2620	55	0.0000	55	0.0000	55	0.0000
MN Minnesota	57	0.2550	57	0.2550	57	0.1913	57	0.2550
*MO Missouri	56	0.1700	55	0.1700	56	0.1700	56	0.1700
*MS Mississippi	56	0.1800	56	0.1800	56	0.1700	56	0.1800
*MT Montana	56	0.2775	56	0.0000	54	0.0518	55	0.0700
NC North Carolina	56	0.2990	56	0.2990	56	0.2990	56	0.2990
ND North Dakota	56	0.2300	56	0.2300	56	0.2300	56	0.2300
NE Nebraska	56	0.2640	56	0.2640	56	0.2640	56	0.2640
NH New Hampshire	50	0.1800	50	0.0000	50	0.0000	50	0.0000
NJ New Jersey	52	0.1750	52	0.1450	52	0.0925	52	0.0925
NM New Mexico	56	0.2100	54	0.0000	56	0.0000	55	0.0000
NV Nevada	56	0.2700	54	0.2300	56	0.2200	56	0.2100
*NY New York	54	0.3875	54	0.3790	54	0.2080	54	0.0000
OH Ohio	96	0.2800	96	0.2800	96	0.2800	83	0.0000
OK Oklahoma	56	0.1300	56	0.1600	56	0.1600	56	0.1600
OR Oregon	54	0.0000	54	0.0000	54	0.0000	54	0.0000
*PA Pennsylvania	61	0.3810	61	0.3120	61	0.2280	61	0.0790
RI Rhode Island	52	0.3000	52	0.3000	52	0.3000	52	0.0000
SC South Carolina	54	0.1600	54	0.1600	54	0.1600	54	0.1600
SD South Dakota	56	0.2200	54	0.0000	56	0.2000	56	0.1000
*TN Tennessee	56	0.1700	56	0.2000	56	0.1400	54	0.1300
*TX Texas	56	0.2000	56	0.2000	56	0.1500	56	0.1500
*UT Utah	56	0.2450	56	0.2450	56	0.0000	56	0.0000
VA Virginia	07	0.1750	07	0.1750	07	0.1750	07	0.1750
VA Surtax	08	0.0350	08	0.0350	08	0.0350	08	0.0350
VT Vermont	64	0.2600	51	0.0000	51	0.0000	51	0.0000
*WA Washington	56	0.3750	56	0.3750	54	0.0000	54	0.0000
WI Wisconsin	56	0.3290	56	0.3290	56	0.2260	56	0.2470
WV West Virginia	54	0.3220	54	0.3220	54	0.3220	54	0.3220
WY Wyoming	56	0.1400	56	0.1400	54	0.0000	54	0.0000

**CANADIAN PROVINCES**

*AB Alberta	56	0.2678	56	0.2678	56	0.1934	55	0.0000
*BC Brit. Col.	55	0.5263	55	0.5010	55	0.1261	55	0.0000
MB Manitoba	57	0.3421	57	0.3421	57	0.0893	55	0.0000
NB New Brunswick	54	0.5028	54	0.3183	54	0.1993	54	0.5028
NL Newfoundland	54	0.4908	54	0.4908	54	0.2083	54	0.0000
NS Nova Scotia	54	0.4581	55	0.4611	54	0.2083	54	0.0000
*ON Ontario	50	0.4254	50	0.4373	50	0.1280	50	0.0000
PE Prince Edward Is	56	0.5682	56	0.4522	56	0.0000	55	0.0000
QC Quebec	56	0.4820	54	0.4522	54	0.0000	54	0.0000
SK Saskatchewan	56	0.4463	56	0.4463	56	0.2678	54	0.0000

(\* ) - See footnotes on reverse side.

Note: For all other fuel types, call 1-800-482-4382 for applicable tax rate and rate codes or visit [WWW.IFTACH.ORG](http://WWW.IFTACH.ORG).

**Pennsylvania Department of Revenue**  
**Bureau of Motor Fuel Taxes**  
**Footnotes**

**Arizona** - Biodiesel fuel does not meet the Arizona Statutory definition of an alternate fuel.

**California** - CNG to be reported for each 100 cubic feet at standard pressure and temperature. A blend of Alcohol when containing not more than 15% Gasoline or Diesel should be reported as E-85 or M-85.

**Connecticut** - See Policy Statement 92(10.1), Tables and Equivalents for Natural Gas and Propane for Motor Vehicle Fuels Tax Purposes, for more information on computing the tax on motor vehicle fuels in gaseous form.

**Idaho** - FUEL PURCHASED ON IDAHO INDIAN RESERVATIONS - As of November 1, 2007, diesel purchased from retail outlets on the Shoshone-Bannock Indian Reservation is Idaho tax-paid diesel for IFTA reporting and Idaho fuels tax refund purposes. However, diesel purchased from tribal-owned retail outlets on the Coeur d'Alene and Nez Perce Indian Reservations is not Idaho tax-paid diesel for IFTA reporting and refund purposes. Also, as of March 1, 2005 all gasoline purchased from tribal-owned retail outlets on all Idaho Indian reservations is not Idaho tax paid gasoline and is not eligible for fuels tax refunds. If you have questions, please call toll free 800-972-7660, ext. 7601 or 7702.

**Maine** - CNG rate is per 100 standard cubic feet.

**Mississippi** - Natural Gas - LNG and CNG 100 cubic feet.

**Missouri** - Reporting is not required for propane and/or natural gas in the event that proper fuel decals have been obtained. If fuel decals have not been obtained, a fuel tax return must be completed using the \$0.17 fuel tax rate.

**Montana** - Montana no longer requires gasoline, gasohol and ethanol to be reported on the IFTA tax return.

**New York** - If your total gallons of B20 fuel purchased in New York exceed the taxable gallons of Diesel used in New York, an adjustment is required on your IFTA return. For details, see TSB-M-06(4)M, IFTA Reporting Requirements for the Consumption of B20 in New York State, on our Web site at [www.nystax.gov](http://www.nystax.gov) or call 1-800-972-1233.

**Pennsylvania** - To convert CNG (scf) to gallons, multiply units by .0314. To convert CNG (lbs) to gallons, multiply units by .7087. Dyed diesel fuel or dyed kerosene consumed in PA operations, by qualified motor vehicles authorized by the IRS to use dyed fuel on highway, is not taxable.

**Tennessee** - CNG is 5.66 lbs per gallon.

**Texas** - Biodiesel (B100) and biodiesel blends (such as B20) purchased in Texas must be reported under the fuel type "DIESEL". Instructions for reporting biodiesel and biodiesel blends are online at: <http://window.state.tx.us/taxinfo/fuels/ifta.html> or call toll-free 1-800-252-1383.

**Utah** - Propane and Natural Gas are considered clean fuels for Utah and tax is paid via the purchase of a Clean Special Fuel Certificate (Form TC-596). The certificate must be kept in the vehicle while the vehicle is in Utah. The annual fee for the Clean Special Fuel Certificate is \$82 for vehicles with two axles and a registered gross vehicle weight of 26,000 pounds or less and \$126 for vehicles with three axles or with a registered gross vehicle weight over 26,000 pounds. The Tax Commission will impose a penalty for using dyed fuel on the highways in addition to any Federal penalties.

**Washington** - The state of Washington has entered into fuel tax agreements with several Washington Tribes regarding the taxation of motor vehicle fuel and special fuel sold at tribal fuel stations located on reservations or trust lands within Washington. Please see the "Exemptions" section for Washington located on the IFTA, Inc. website for further information.

**Alberta** - Effective April 1, 2007, tax rates for gasohol, ethanol, and E-85 are changed to 9 cents per litre as a result of the discontinuance of the ethanol tax exemption program. The new Alberta Fuel Tax Act and new Fuel Tax Regulation which became effective April 1, 2007, also include a definition of biodiesel. Fuel that meets the definition of biodiesel will be taxed at 9 cents a litre.

**British Columbia** - Pure biodiesel (B100) and biodiesel blends (such as B99.9 or less) purchased and related travel must be reported on IFTA tax returns under fuel type "DIESEL". Effective July 1, 2008, a new carbon tax was introduced that applies to fuels, including gasoline, diesel, and propane. IFTA licensees now report and remit motor fuel tax which includes an additional amount equal to the carbon tax, on their IFTA Tax Return.

**Ontario** - Licensees may apply for a tax refund directly to Ontario in respect of the methanol component of the blend for gasoline. Effective June 18, 2002 licensees may also apply for a tax refund directly to Ontario, in respect of biodiesel fuel used as fuel or a fuel additive. Biodiesel fuel must be reported under the fuel type "Special Diesel". As of January 1, 2007 ethanol will be subject to gasoline tax in Ontario at the rate of 14.7 cent per litre.



**Pennsylvania Department of Revenue  
Bureau of Motor Fuel Taxes  
1st Quarter 2009 Fuel Tax Rates (MCRT/IFTA)**

IFTA-400 MF AFP (03-09)

NOTE: U.S. \$ per gallon (p/g): U.S./Canadian Exchange rate - 1.2350 - 0.8097

Jurisdiction	Diesel/ Kerosene		Gasoline		Propane LP Gas		Nat. Gas CNG	
	Rate Code	Tax Rate	Rate Code	Tax Rate	Rate Code	Tax Rate	Rate Code	Tax Rate
AL Alabama	53	0.1900	53	0.1600	53	0.0000	53	0.0000
AR Arkansas	55	0.2250	55	0.2150	55	0.1650	55	0.0500
*AZ Arizona	64	0.2600	55	0.2000	64	0.0000	57	0.0000
*CA California	53	0.4370	53	0.0000	53	0.0600	53	0.0700
CO Colorado	55	0.2050	55	0.2200	55	0.2050	55	0.2050
*CT Connecticut	54	0.4340	53	0.2500	53	0.2600	53	0.2600
DE Delaware	51	0.2200	51	0.2300	51	0.2200	51	0.2200
FL Florida	55	0.3187	55	0.2117	54	0.0000	53	0.0000
GA Georgia 1/1 - 1/31	56	0.1520	56	0.1580	56	0.1470	56	0.1570
GA Georgia 2/1 - 3/31	57	0.1520	57	0.1140	57	0.1470	57	0.1130
IA Iowa	55	0.2250	55	0.2100	55	0.2000	54	0.1600
*ID Idaho	55	0.2500	53	0.0000	55	0.1810	55	0.1970
IL Illinois	55	0.4340	55	0.3730	55	0.3350	55	0.3350
IN Indiana	09	0.1600	09	0.1800	09	0.1600	09	0.1600
IN Surtax	10	0.1100	10	0.1100	10	0.1100	10	0.1100
KS Kansas	55	0.2600	55	0.2400	55	0.2300	55	0.2300
KY Kentucky	01	0.1810	01	0.2110	01	0.2110	01	0.1810
KY Surtax	02	0.0840	02	0.0360	02	0.0360	02	0.0840
LA Louisiana	55	0.2000	55	0.2000	55	0.1600	55	0.1600
MA Massachusetts	53	0.2100	53	0.2100	53	0.3380	53	0.3380
MD Maryland	53	0.2425	53	0.2350	53	0.2350	53	0.2350
*ME Maine	50	0.2960	49	0.0000	50	0.2060	50	0.2390
MI Michigan	77	0.2580	54	0.0000	54	0.0000	54	0.0000
MN Minnesota	56	0.2550	56	0.2550	56	0.1913	56	0.2550
*MO Missouri	55	0.1700	54	0.1700	55	0.1700	55	0.1700
*MS Mississippi	55	0.1800	55	0.1800	55	0.1700	55	0.1800
*MT Montana	55	0.2775	55	0.0000	53	0.0518	54	0.0700
NC North Carolina	55	0.2990	55	0.2990	55	0.2990	55	0.2990
ND North Dakota	55	0.2300	55	0.2300	55	0.2300	55	0.2300
NE Nebraska	55	0.2640	55	0.2640	55	0.2640	55	0.2640
NH New Hampshire	49	0.1800	49	0.0000	49	0.0000	49	0.0000
NJ New Jersey	51	0.1750	51	0.1450	51	0.0925	51	0.0925
NM New Mexico	55	0.2100	53	0.0000	55	0.0000	54	0.0000
NV Nevada	55	0.2700	53	0.2300	55	0.2200	55	0.2100
*NY New York	53	0.3935	53	0.4110	53	0.2400	53	0.0000
OH Ohio	95	0.2800	95	0.2800	95	0.2800	82	0.0000
OK Oklahoma	55	0.1300	55	0.1600	55	0.1600	55	0.1600
OR Oregon	53	0.0000	53	0.0000	53	0.0000	53	0.0000
*PA Pennsylvania	60	0.3810	60	0.3120	60	0.2280	60	0.0790
RI Rhode Island	51	0.3000	51	0.3000	51	0.3000	51	0.0000
SC South Carolina	53	0.1600	53	0.1600	53	0.1600	53	0.1600
SD South Dakota	55	0.2200	53	0.0000	55	0.2000	55	0.1000
*TN Tennessee	55	0.1700	55	0.2000	55	0.1400	53	0.1300
*TX Texas	55	0.2000	55	0.2000	55	0.1500	55	0.1500
*UT Utah	55	0.2450	55	0.2450	55	0.0000	55	0.0000
VA Virginia	05	0.1750	05	0.1750	05	0.1750	05	0.1750
VA Surtax	06	0.0350	06	0.0350	06	0.0350	06	0.0350
VT Vermont	63	0.2600	50	0.0000	50	0.0000	50	0.0000
*WA Washington	55	0.3750	55	0.3750	53	0.0000	53	0.0000
WI Wisconsin	55	0.3290	55	0.3290	55	0.2260	55	0.2470
WV West Virginia	53	0.3220	53	0.3220	53	0.3220	53	0.3220
WY Wyoming	55	0.1400	55	0.1400	53	0.0000	53	0.0000

**CANADIAN PROVINCES**

*AB Alberta	55	0.2759	55	0.2759	55	0.1992	54	0.0000
*BC Brit. Col.	54	0.5422	54	0.5161	54	0.1300	54	0.0000
MB Manitoba	56	0.3525	56	0.3525	56	0.0920	54	0.0000
NB New Brunswick	53	0.5180	53	0.3279	53	0.2053	53	0.5180
NL Newfoundland	53	0.5057	53	0.5057	53	0.2146	53	0.0000
NS Nova Scotia	53	0.4720	54	0.4751	53	0.2146	53	0.0000
*ON Ontario	49	0.4383	49	0.4505	49	0.1318	49	0.0000
PE Prince Edward Is	55	0.5915	55	0.4321	55	0.0000	54	0.0000
QC Quebec	55	0.4965	53	0.4658	53	0.0000	53	0.0000
SK Saskatchewan	55	0.4598	55	0.4598	55	0.2759	53	0.0000

Note: For all other fuel types telephone 1-800-482-4382 for applicable tax rate and rate codes or go to [WWW.IFTACH.ORG](http://WWW.IFTACH.ORG) and click on TAX RATES.

(\*) - See footnotes on reverse side.

**Pennsylvania Department of Revenue**  
**Bureau of Motor Fuel Taxes**  
**Footnotes**

**Arizona** - Biodiesel fuel does not meet the Arizona Statutory definition of an alternate fuel.

**California** - CNG to be reported for each 100 cubic feet at standard pressure and temperature. A blend of Alcohol when containing not more than 15% Gasoline or Diesel should be reported as E-85 or M-85.

**Connecticut** - See Policy Statement 92(10.1), Tables and Equivalents for Natural Gas and Propane for Motor Vehicle Fuels Tax Purposes, for more information on computing the tax on motor vehicle fuels in gaseous form.

**Idaho** - FUEL PURCHASED ON IDAHO INDIAN RESERVATIONS - As of November 1, 2007, diesel purchased from retail outlets on the Shoshone-Bannock Indian Reservation is Idaho tax-paid diesel for IFTA reporting and Idaho fuels tax refund purposes. However, diesel purchased from tribal-owned retail outlets on the Coeur d'Alene and Nez Perce Indian Reservations is not Idaho tax-paid diesel for IFTA reporting and refund purposes. Also, as of March 1, 2005 all gasoline purchased from tribal-owned retail outlets on all Idaho Indian reservations is not Idaho tax paid gasoline and is not eligible for fuels tax refunds. If you have questions, please call toll free 800-972-7660, ext. 7601 or 7702.

**Maine** - CNG rate is per 100 standard cubic feet.

**Mississippi** - Natural Gas - LNG and CNG 100 cubic feet.

**Missouri** - Reporting is not required for propane and/or natural gas in the event that proper fuel decals have been obtained. If fuel decals have not been obtained, a fuel tax return must be completed using the \$0.17 fuel tax rate.

**Montana** - Montana no longer requires gasoline, gasohol and ethanol to be reported on the IFTA tax return.

**New York** - If your total gallons of B20 fuel purchased in New York exceed the taxable gallons of Diesel used in New York, an adjustment is required on your IFTA return. For details, see TSB-M-06(4)M, IFTA Reporting Requirements for the Consumption of B20 in New York State, on our Web site at [www.nystax.gov](http://www.nystax.gov) or call 1-800-972-1233.

**Pennsylvania** - To convert CNG (scf) to gallons, multiply units by .0314. To convert CNG (lbs) to gallons, multiply units by .7087. Dyed diesel fuel or dyed kerosene consumed in PA operations, by qualified motor vehicles authorized by the IRS to use dyed fuel on highway, is not taxable.

**Tennessee** - CNG is 5.66 lbs per gallon.

**Texas** - Biodiesel (B100) and biodiesel blends (such as B20) purchased in Texas must be reported under the fuel type "DIESEL". Instructions for reporting biodiesel and biodiesel blends are online at: <http://window.state.tx.us/taxinfo/fuels/ifta.html> or call toll-free 1-800-252-1383.

**Utah** - Propane and Natural Gas are considered clean fuels for Utah and tax is paid via the purchase of a Clean Special Fuel Certificate (Form TC-596). The certificate must be kept in the vehicle while the vehicle is in Utah. The annual fee for the Clean Special Fuel Certificate is \$82 for vehicles with two axles and a registered gross vehicle weight of 26,000 pounds or less and \$126 for vehicles with three axles or with a registered gross vehicle weight over 26,000 pounds. The Tax Commission will impose a penalty for using dyed fuel on the highways in addition to any Federal penalties.

**Washington** - The state of Washington has entered into fuel tax agreements with several Washington Tribes regarding the taxation of motor vehicle fuel and special fuel sold at tribal fuel stations located on reservations or trust lands within Washington. Please see the "Exemptions" section for Washington located on the IFTA, Inc. website for further information.

**Alberta** - Effective April 1, 2007, tax rates for gasohol, ethanol, and E-85 are changed to 9 cents per litre as a result of the discontinuance of the ethanol tax exemption program. The new Alberta Fuel Tax Act and new Fuel Tax Regulation which became effective April 1, 2007, also include a definition of biodiesel. Fuel that meets the definition of biodiesel will be taxed at 9 cents a litre.

**British Columbia** - Pure biodiesel (B100) and biodiesel blends (such as B99.9 or less) purchased in British Columbia must be reported on your IFTA return as fuel type "DIESEL". Effective July 1, 2008, carbon tax applies to fuels, including gasoline, diesel, and propane. Commencing with the Q3, 2008 quarter, IFTA licensees will report and remit motor fuel tax and carbon tax as a combined rate on their IFTA Quarterly Tax Return form, the same form IFTA licensees currently use to report and remit motor fuel tax. The diesel rate has increased by \$0.0269/litre for the carbon tax, gasoline by an additional \$0.0234/litre, and propane by \$0.0154/litre.

**Ontario** - Licensees may apply for a tax refund directly to Ontario in respect of the methanol component of the blend for gasoline. Effective June 18, 2002 licensees may also apply for a tax refund directly to Ontario, in respect of biodiesel fuel used as fuel or a fuel additive. Biodiesel fuel must be reported under the fuel type "Special Diesel". As of January 1, 2007 ethanol will be subject to gasoline tax in Ontario at the rate of 14.7 cent per litre.



**Pennsylvania Department of Revenue  
Bureau of Motor Fuel Taxes  
4th Quarter 2008 Fuel Tax Rates (MCRT/IFTA)**

IFTA-400 MF AFP (12-08)

NOTE: U.S. \$ per gallon (p/g): U.S./Canadian Exchange rate - 1.0670 - 0.9372

Jurisdiction	Diesel/ Kerosene		Gasoline		Propane LP Gas		Nat. Gas CNG	
	Rate Code	Tax Rate	Rate Code	Tax Rate	Rate Code	Tax Rate	Rate Code	Tax Rate
AL Alabama	52	0.1900	52	0.1600	52	0.0000	52	0.0000
AR Arkansas	54	0.2250	54	0.2150	54	0.1650	54	0.0500
*AZ Arizona	63	0.2600	54	0.0000	63	0.0000	56	0.0000
*CA California	52	0.3660	52	0.0000	52	0.0600	52	0.0700
CO Colorado	54	0.2050	54	0.2200	54	0.2050	54	0.2050
*CT Connecticut	53	0.4340	52	0.2500	52	0.2600	52	0.2600
DE Delaware	50	0.2200	50	0.2300	50	0.2200	50	0.2200
FL Florida	54	0.3107	54	0.2067	53	0.0000	52	0.0000
GA Georgia	55	0.1670	55	0.1580	55	0.1310	55	0.1570
IA Iowa	54	0.2250	54	0.2100	54	0.2000	53	0.1600
*ID Idaho	54	0.2500	52	0.0000	54	0.1810	54	0.1970
IL Illinois	54	0.3750	54	0.3430	54	0.3050	54	0.3050
IN Indiana	07	0.1600	07	0.1800	07	0.1600	07	0.1600
IN Surtax	08	0.1100	08	0.1100	08	0.1100	08	0.1100
KS Kansas	54	0.2600	54	0.2400	54	0.2300	54	0.2300
KY Kentucky	99	0.1810	99	0.2110	99	0.2110	99	0.1810
KY Surtax	00	0.0840	00	0.0360	00	0.0360	00	0.0840
LA Louisiana	54	0.2000	54	0.2000	54	0.1600	54	0.1600
MA Massachusetts	52	0.2100	52	0.2100	52	0.3360	52	0.3360
MD Maryland	52	0.2425	52	0.2350	52	0.2350	52	0.2350
*ME Maine	49	0.2960	48	0.0000	49	0.2060	49	0.2390
MI Michigan	76	0.3100	53	0.0000	53	0.0000	53	0.0000
MN Minnesota	55	0.2550	55	0.2550	55	0.1913	55	0.2550
*MO Missouri	54	0.1700	53	0.1700	54	0.1700	54	0.1700
*MS Mississippi	54	0.1800	54	0.1800	54	0.1700	54	0.1800
*MT Montana	54	0.2775	54	0.0000	52	0.0518	53	0.0700
NC North Carolina	54	0.2990	54	0.2990	54	0.2990	54	0.2990
ND North Dakota	54	0.2300	54	0.2300	54	0.2300	54	0.2300
NE Nebraska	54	0.2600	54	0.2600	54	0.2600	54	0.2600
NH New Hampshire	48	0.1800	48	0.0000	48	0.0000	48	0.0000
NJ New Jersey	50	0.1750	50	0.1450	50	0.0925	50	0.0925
NM New Mexico	54	0.2100	52	0.0000	54	0.0000	53	0.0000
NV Nevada	54	0.2700	52	0.2300	54	0.2200	54	0.2100
*NY New York	52	0.3735	52	0.3910	52	0.2270	52	0.0000
OH Ohio	94	0.2800	94	0.2800	94	0.2800	81	0.0000
OK Oklahoma	54	0.1300	54	0.1600	54	0.1600	54	0.1600
OR Oregon	52	0.0000	52	0.0000	52	0.0000	52	0.0000
*PA Pennsylvania	59	0.3810	59	0.3120	59	0.2280	59	0.0790
RI Rhode Island	50	0.3000	50	0.3000	50	0.3000	50	0.0000
SC South Carolina	52	0.1600	52	0.1600	52	0.1600	52	0.1600
SD South Dakota	54	0.2200	52	0.0000	54	0.2000	54	0.1000
*TN Tennessee	54	0.1700	54	0.2000	54	0.1400	52	0.1300
*TX Texas	54	0.2000	54	0.2000	54	0.1500	54	0.1500
*UT Utah	54	0.2450	54	0.2450	54	0.0000	54	0.0000
VA Virginia	03	0.1750	03	0.1750	03	0.1750	03	0.1750
VA Surtax	04	0.0350	04	0.0350	04	0.0350	04	0.0350
VT Vermont	62	0.2600	49	0.0000	49	0.0000	49	0.0000
*WA Washington	54	0.3750	54	0.3750	52	0.0000	52	0.0000
WI Wisconsin	54	0.3290	54	0.3290	54	0.2260	54	0.2470
WV West Virginia	52	0.3220	52	0.3220	52	0.3220	52	0.3220
WY Wyoming	54	0.1400	54	0.1400	52	0.0000	52	0.0000

**CANADIAN PROVINCES**

*AB Alberta	54	0.3193	54	0.3193	54	0.2306	53	0.0000
*BC Brit. Col.	53	0.6276	53	0.5974	53	0.1504	53	0.0000
MB Manitoba	55	0.4080	55	0.4080	55	0.1065	53	0.0000
NB New Brunswick	52	0.5995	52	0.3796	52	0.2377	52	0.5995
NL Newfoundland	52	0.5853	52	0.5853	52	0.2484	52	0.0000
NS Nova Scotia	52	0.5463	53	0.5499	52	0.2484	52	0.0000
*ON Ontario	48	0.5073	48	0.5215	48	0.1526	48	0.0000
PE Prince Edward Is	54	0.7166	54	0.5356	54	0.0000	53	0.0000
QC Quebec	54	0.5747	52	0.5392	52	0.0000	52	0.0000
SK Saskatchewan	54	0.5321	54	0.5321	54	0.3193	52	0.0000

Note: For all other fuel types telephone 1-800-482-4382 for applicable tax rate and rate codes.

(\*) - See footnotes on reverse side.

**Pennsylvania Department of Revenue**  
**Bureau of Motor Fuel Taxes**  
**Footnotes**

**Arizona** - Biodiesel fuel does not meet the Arizona Statutory definition of an alternate fuel.

**California** - CNG to be reported for each 100 cubic feet at standard pressure and temperature. A blend of Alcohol when containing not more than 15% Gasoline or Diesel should be reported as E-85 or M-85.

**Connecticut** - See Policy Statement 92(10.1), Tables and Equivalents for Natural Gas and Propane for Motor Vehicle Fuels Tax Purposes, for more information on computing the tax on motor vehicle fuels in gaseous form.

**Idaho** - FUEL PURCHASED ON IDAHO INDIAN RESERVATIONS - As of November 1, 2007, diesel purchased from retail outlets on the Shoshone-Bannock Indian Reservation is Idaho tax-paid diesel for IFTA reporting and Idaho fuels tax refund purposes. However, diesel purchased from tribal-owned retail outlets on the Coeur d'Alene and Nez Perce Indian Reservations is not Idaho tax-paid diesel for IFTA reporting and refund purposes. Also, as of March 1, 2005 all gasoline purchased from tribal-owned retail outlets on all Idaho Indian reservations is not Idaho tax paid gasoline and is not eligible for fuels tax refunds. If you have questions, please call toll free 800-972-7660, ext. 7601 or 7702.

**Maine** - CNG rate is per 100 standard cubic feet.

**Mississippi** - Natural Gas - LNG and CNG 100 cubic feet.

**Missouri** - Reporting is not required for propane and/or natural gas in the event that proper fuel decals have been obtained. If fuel decals have not been obtained, a fuel tax return must be completed using the \$0.17 fuel tax rate.

**Montana** - Montana no longer requires gasoline, gasohol and ethanol to be reported on the IFTA tax return.

**New York** - If your total gallons of B20 fuel purchased in New York exceed the taxable gallons of Diesel used in New York, an adjustment is required on your IFTA return. For details, see TSB-M-06(4)M, IFTA Reporting Requirements for the Consumption of B20 in New York State, on our Web site at [www.nystax.gov](http://www.nystax.gov) or call 1-800-972-1233.

**Pennsylvania** - To convert CNG (scf) to gallons, multiply units by .0314. To convert CNG (lbs) to gallons, multiply units by .7087. Dyed diesel fuel or dyed kerosene consumed in PA operations, by qualified motor vehicles authorized by the IRS to use dyed fuel on highway, is not taxable.

**Tennessee** - CNG is 5.66 lbs per gallon.

**Texas** - Biodiesel (B100) and biodiesel blends (such as B20) purchased in Texas must be reported under the fuel type "DIESEL". Instructions for reporting biodiesel and biodiesel blends are online at: <http://window.state.tx.us/taxinfo/fuels/ifta.html> or call toll-free 1-800-252-1383.

**Utah** - Propane and Natural Gas are considered clean fuels for Utah and tax is paid via the purchase of a Clean Special Fuel Certificate (Form TC-596). The certificate must be kept in the vehicle while the vehicle is in Utah. The annual fee for the Clean Special Fuel Certificate is \$82 for vehicles with two axles and a registered gross vehicle weight of 26,000 pounds or less and \$126 for vehicles with three axles or with a registered gross vehicle weight over 26,000 pounds. The Tax Commission will impose a penalty for using dyed fuel on the highways in addition to any Federal penalties.

**Washington** - The state of Washington has entered into fuel tax agreements with several Washington Tribes regarding the taxation of motor vehicle fuel and special fuel sold at tribal fuel stations located on reservations or trust lands within Washington. Please see the "Exemptions" section for Washington located on the IFTA, Inc. website for further information.

**Alberta** - Effective April 1, 2007, tax rates for gasohol, ethanol, and E-85 are changed to 9 cents per litre as a result of the discontinuance of the ethanol tax exemption program. The new Alberta Fuel Tax Act and new Fuel Tax Regulation which became effective April 1, 2007, also include a definition of biodiesel. Fuel that meets the definition of biodiesel will be taxed at 9 cents a litre.

**British Columbia** - Pure biodiesel (B100) and biodiesel blends (such as B99.9 or less) purchased in British Columbia must be reported on your IFTA return as fuel type "DIESEL". Effective July 1, 2008, carbon tax applies to fuels, including gasoline, diesel, and propane. Commencing with the Q3, 2008 quarter, IFTA licensees will report and remit motor fuel tax and carbon tax as a combined rate on their IFTA Quarterly Tax Return form, the same form IFTA licensees currently use to report and remit motor fuel tax. The diesel rate has increased by \$0.0269/litre for the carbon tax, gasoline by an additional \$0.0234/litre, and propane by \$0.0154/litre.

**Ontario** - Licensees may apply for a tax refund directly to Ontario in respect of the methanol component of the blend for gasoline. Effective June 18, 2002 licensees may also apply for a tax refund directly to Ontario, in respect of biodiesel fuel used as fuel or a fuel additive. Biodiesel fuel must be reported under the fuel type "Special Diesel". As of January 1, 2007 ethanol will be subject to gasoline tax in Ontario at the rate of 14.7 cent per litre.



**Pennsylvania Department of Revenue  
Bureau of Motor Fuel Taxes  
3rd Quarter 2008 Fuel Tax Rates (MCRT/IFTA)**

IFTA-400 MF AFP (09-08)

NOTE: U.S. \$ per gallon (p/g): U.S./Canadian Exchange rate - 1.0210 - 0.9794

Jurisdiction	Diesel/ Kerosene		Gasoline		Propane LP Gas		Nat. Gas CNG	
	Rate Code	Tax Rate	Rate Code	Tax Rate	Rate Code	Tax Rate	Rate Code	Tax Rate
AL Alabama	51	0.1900	51	0.1600	51	0.0000	51	0.0000
AR Arkansas	53	0.2250	53	0.2150	53	0.1650	53	0.0500
*AZ Arizona	62	0.2600	53	0.0000	62	0.0000	55	0.0000
*CA California	51	0.3660	51	0.0000	51	0.0600	51	0.0700
CO Colorado	53	0.2050	53	0.2200	53	0.2050	53	0.2050
*CT Connecticut	52	0.4340	51	0.2500	51	0.2600	51	0.2600
DE Delaware	49	0.2200	49	0.2300	49	0.2200	49	0.2200
FL Florida	53	0.3107	53	0.2067	52	0.0000	51	0.0000
GA Georgia	54	0.1670	54	0.1580	54	0.1310	54	0.1570
IA Iowa	53	0.2250	53	0.2100	53	0.2000	52	0.1600
*ID Idaho	53	0.2500	51	0.0000	53	0.1810	53	0.1970
IL Illinois	53	0.3750	53	0.3430	53	0.3050	53	0.3050
IN Indiana	05	0.1600	05	0.1800	05	0.1600	05	0.1600
IN Surtax	06	0.1100	06	0.1100	06	0.1100	06	0.1100
KS Kansas	53	0.2600	53	0.2400	53	0.2300	53	0.2300
KY Kentucky	97	0.1810	97	0.2110	97	0.2110	97	0.1810
KY Surtax	98	0.0840	98	0.0360	98	0.0360	98	0.0840
LA Louisiana	53	0.2000	53	0.2000	53	0.1600	53	0.1600
MA Massachusetts	51	0.2100	51	0.2100	51	0.3170	51	0.3170
MD Maryland	51	0.2425	51	0.2350	51	0.2350	51	0.2350
*ME Maine	48	0.2960	47	0.0000	48	0.2060	48	0.2390
MI Michigan	75	0.3920	52	0.0000	52	0.0000	52	0.0000
MN Minnesota 7/1-7/31	53	0.2200	53	0.2200	53	0.1650	53	0.2200
MN Minnesota 8/1-9/30	54	0.2250	54	0.2250	54	0.1688	54	0.2250
*MO Missouri	53	0.1700	52	0.1700	53	0.1700	53	0.1700
*MS Mississippi	53	0.1800	53	0.1800	53	0.1700	53	0.1800
*MT Montana	53	0.2775	53	0.0000	51	0.0518	52	0.0700
NC North Carolina	53	0.2990	53	0.2990	53	0.2990	53	0.2990
ND North Dakota	53	0.2300	53	0.2300	53	0.2300	53	0.2300
NE Nebraska	53	0.2600	53	0.2600	53	0.2600	53	0.2600
NH New Hampshire	47	0.1800	47	0.0000	47	0.0000	47	0.0000
NJ New Jersey	49	0.1750	49	0.1450	49	0.0925	49	0.0925
NM New Mexico	53	0.2100	51	0.0000	53	0.0000	52	0.0000
NV Nevada	53	0.2700	51	0.2300	53	0.2200	53	0.2100
*NY New York	51	0.3665	51	0.3840	51	0.2200	51	0.0000
OH Ohio	93	0.2800	93	0.2800	93	0.2800	80	0.0000
OK Oklahoma	53	0.1300	53	0.1600	53	0.1600	53	0.1600
OR Oregon	51	0.0000	51	0.0000	51	0.0000	51	0.0000
*PA Pennsylvania	58	0.3810	58	0.3120	58	0.2280	58	0.0790
RI Rhode Island	49	0.3000	49	0.3000	49	0.3000	49	0.0000
SC South Carolina	51	0.1600	51	0.1600	51	0.1600	51	0.1600
SD South Dakota	53	0.2200	51	0.0000	53	0.2000	53	0.1000
*TN Tennessee	53	0.1700	53	0.2000	53	0.1400	51	0.1300
*TX Texas	53	0.2000	53	0.2000	53	0.1500	53	0.1500
*UT Utah	53	0.2450	53	0.2450	53	0.0000	53	0.0000
VA Virginia	01	0.1750	01	0.1750	01	0.1750	01	0.1750
VA Surtax	02	0.0350	02	0.0350	02	0.0350	02	0.0350
VT Vermont	61	0.2600	48	0.0000	48	0.0000	48	0.0000
*WA Washington	53	0.3750	53	0.3750	51	0.0000	51	0.0000
WI Wisconsin	53	0.3290	53	0.3290	53	0.2260	53	0.2470
WV West Virginia	51	0.3220	51	0.3220	51	0.3220	51	0.3220
WY Wyoming	53	0.1400	53	0.1400	51	0.0000	51	0.0000

**CANADIAN PROVINCES**

*AB Alberta	53	0.3337	53	0.3337	53	0.2409	52	0.0000
*BC Brit. Col.	52	0.6558	52	0.6243	52	0.1572	52	0.0000
MB Manitoba	54	0.4263	54	0.4263	54	0.1113	52	0.0000
NB New Brunswick	51	0.6265	51	0.3967	51	0.2484	51	0.6265
NL Newfoundland	51	0.6117	51	0.6117	51	0.2595	51	0.0000
NS Nova Scotia	51	0.5709	52	0.5746	51	0.2595	51	0.0000
*ON Ontario	47	0.5302	47	0.5450	47	0.1595	47	0.0000
PE Prince Edward Is	53	0.7489	53	0.5857	53	0.0000	52	0.0000
QC Quebec	53	0.6006	51	0.5635	51	0.0000	51	0.0000
SK Saskatchewan	53	0.5561	53	0.5561	53	0.3337	51	0.0000

Note: For all other fuel types telephone 1-800-482-4382 for applicable tax rate and rate codes.

(\*) - See footnotes on reverse side.

**Pennsylvania Department of Revenue  
Bureau of Motor Fuel Taxes  
Footnotes**

**Arizona** - Biodiesel fuel does not meet the Arizona Statutory definition of an alternate fuel.

**California** - CNG to be reported for each 100 cubic feet at standard pressure and temperature. A blend of Alcohol when containing not more than 15% Gasoline or Diesel should be reported as E-85 or M-85.

**Connecticut** - See Policy Statement 92(10.1), Tables and Equivalents for Natural Gas and Propane for Motor Vehicle Fuels Tax Purposes, for more information on computing the tax on motor vehicle fuels in gaseous form.

**Idaho** - FUEL PURCHASED ON IDAHO INDIAN RESERVATIONS - As of November 1, 2007, diesel purchased from retail outlets on the Shoshone-Bannock Indian Reservation is Idaho tax-paid diesel for IFTA reporting and Idaho fuels tax refund purposes. However, diesel purchased from tribal-owned retail outlets on the Coeur d'Alene and Nez Perce Indian Reservations is not Idaho tax-paid diesel for IFTA reporting and refund purposes. Also, as of March 1, 2005 all gasoline purchased from tribal-owned retail outlets on all Idaho Indian reservations is not Idaho tax paid gasoline and is not eligible for fuels tax refunds. If you have questions, please call toll free 800-972-7660, ext. 7601 or 7702.

**Maine** - CNG rate is per 100 standard cubic feet.

**Mississippi** - Natural Gas - LNG and CNG 100 cubic feet.

**Missouri** - Reporting is not required for propane and/or natural gas in the event that proper fuel decals have been obtained. If fuel decals have not been obtained, a fuel tax return must be completed using the \$0.17 fuel tax rate.

**Montana** - Montana no longer requires gasoline, gasohol and ethanol to be reported on the IFTA tax return.

**New York** - If your total gallons of B20 fuel purchased in New York exceed the taxable gallons of Diesel used in New York, an adjustment is required on your IFTA return. For details, see TSB-M-06(4)M, IFTA Reporting Requirements for the Consumption of B20 in New York State, on our Web site at [www.nystax.gov](http://www.nystax.gov) or call 1-800-972-1233.

**Pennsylvania** - To convert CNG (scf) to gallons, multiply units by .0314. To convert CNG (lbs) to gallons, multiply units by .7087. Dyed diesel fuel or dyed kerosene consumed in PA operations, by qualified motor vehicles authorized by the IRS to use dyed fuel on highway, is not taxable.

**Tennessee** - CNG is 5.66 lbs per gallon.

**Texas** - Biodiesel (B100) and biodiesel blends (such as B20) purchased in Texas must be reported under the fuel type "DIESEL". Instructions for reporting biodiesel and biodiesel blends are online at: <http://window.state.tx.us/taxinfo/fuels/ifta.html> or call toll-free 1-800-252-1383.

**Utah** - Propane and Natural Gas are considered clean fuels for Utah and tax is paid via the purchase of a Clean Special Fuel Certificate (Form TC-596). The certificate must be kept in the vehicle while the vehicle is in Utah. The annual fee for the Clean Special Fuel Certificate is \$82 for vehicles with two axles and a registered gross vehicle weight of 26,000 pounds or less and \$126 for vehicles with three axles or with a registered gross vehicle weight over 26,000 pounds. The Tax Commission will impose a penalty for using dyed fuel on the highways in addition to any Federal penalties.

**Washington** - Effective April 1, 2006 deliveries of motor vehicle and special fuel to the Squaxin Island Tribe and Swinomish Indian Tribal Community reservations located in Washington do not include the state motor vehicle and special fuel taxes. Under the terms of a settlement agreement reached with each tribe, the state will be paid an amount equal to 25% of the state fuel tax on each gallon of motor vehicle fuel and special fuel sold by tribally owned retail stations. Purchases of tax-paid fuel by IFTA carriers should only be reported at a rate of 25% of the total fuel purchased. You must account for all fuel purchased when determining your average miles per gallon. The stations are: Kamilche Trading Post, 93 W. State Route 108, Shelton, WA and Swinomish Northern Lights Gas Station, 12929 Casino Dr., Anacortes, WA.

**Alberta** - Effective April 1, 2007, tax rates for gasohol, ethanol, and E-85 are changed to 9 cents per litre as a result of the discontinuance of the ethanol tax exemption program. The new Alberta Fuel Tax Act and new Fuel Tax Regulation which became effective April 1, 2007, also include a definition of biodiesel. Fuel that meets the definition of biodiesel will be taxed at 9 cents a litre.

**British Columbia** - Pure biodiesel (B100) and biodiesel blends (such as B99.9 or less) purchased in British Columbia must be reported on your IFTA return as fuel type "DIESEL". Effective July 1, 2008, carbon tax applies to fuels, including gasoline, diesel, and propane. Commencing with the Q3, 2008 quarter, IFTA licensees will report and remit motor fuel tax and carbon tax as a combined rate on their IFTA Quarterly Tax Return form, the same form IFTA licensees currently use to report and remit motor fuel tax. The diesel rate has increased by \$0.0269/litre for the carbon tax, gasoline by an additional \$0.0234/litre, and propane by \$0.0154/litre.

**Ontario** - Licensees may apply for a tax refund directly to Ontario in respect of the methanol component of the blend for gasoline. Effective June 18, 2002 licensees may also apply for a tax refund directly to Ontario, in respect of biodiesel fuel used as fuel or a fuel additive. Biodiesel fuel must be reported under the fuel type "Special Diesel". As of January 1, 2007 ethanol will be subject to gasoline tax in Ontario at the rate of 14.7 cent per litre.



**Pennsylvania Department of Revenue  
Bureau of Motor Fuel Taxes  
2nd Quarter 2008 Fuel Tax Rates (MCRT/IFTA)**

IFTA-400 MF AFP (06-08)

NOTE: U.S. \$ per gallon (p/g): U.S./Canadian Exchange rate - 0.9977 - 1.0023

Jurisdiction	Diesel/ Kerosene		Gasoline		Propane LP Gas		Nat. Gas CNG	
	Rate Code	Tax Rate	Rate Code	Tax Rate	Rate Code	Tax Rate	Rate Code	Tax Rate
AL Alabama	50	0.1900	50	0.1600	50	0.0000	50	0.0000
AR Arkansas	52	0.2250	52	0.2150	52	0.1650	52	0.0500
*AZ Arizona	61	0.2600	52	0.0000	61	0.0000	54	0.0000
*CA California	50	0.3660	50	0.0000	50	0.0600	50	0.0700
CO Colorado	52	0.2050	52	0.2200	52	0.2050	52	0.2050
CT Connecticut	51	0.3700	50	0.2500	50	0.0000	50	0.0000
DE Delaware	48	0.2200	48	0.2300	48	0.2200	48	0.2200
FL Florida	52	0.3107	52	0.2067	51	0.0000	50	0.0000
GA Georgia	53	0.1670	53	0.1580	53	0.1310	53	0.1570
IA Iowa	52	0.2250	52	0.2070	52	0.2000	51	0.1600
*ID Idaho	52	0.2500	50	0.0000	52	0.1810	52	0.1970
IL Illinois	52	0.3750	52	0.3430	52	0.3050	52	0.3050
IN Indiana	03	0.1600	03	0.1800	03	0.1600	03	0.1600
IN Surtax	04	0.1100	04	0.1100	04	0.1100	04	0.1100
KS Kansas	52	0.2600	52	0.2400	52	0.2300	52	0.2300
KY Kentucky	95	0.1660	95	0.1960	95	0.1960	95	0.1660
KY Surtax	96	0.0760	96	0.0330	96	0.0330	96	0.0760
LA Louisiana	52	0.2000	52	0.2000	52	0.1600	52	0.1600
MA Massachusetts	50	0.2100	50	0.2100	50	0.2970	50	0.2970
MD Maryland	50	0.2425	50	0.2350	50	0.2350	50	0.2350
*ME Maine	47	0.2880	46	0.0000	47	0.2010	47	0.2390
MI Michigan	74	0.3930	51	0.0000	51	0.0000	51	0.0000
MN Minnesota	52	0.2200	52	0.2200	52	0.1650	52	0.2200
*MO Missouri	52	0.1700	51	0.1700	52	0.1700	52	0.1700
*MS Mississippi	52	0.1800	52	0.1800	52	0.1700	52	0.1800
*MT Montana	52	0.2775	52	0.0000	50	0.0518	51	0.0700
NC North Carolina	52	0.2990	52	0.2990	52	0.2990	52	0.2990
ND North Dakota	52	0.2300	52	0.2300	52	0.2300	52	0.2300
NE Nebraska	52	0.2300	52	0.2300	52	0.2300	52	0.2300
NH New Hampshire	46	0.1800	46	0.0000	46	0.0000	46	0.0000
NJ New Jersey	48	0.1750	48	0.1450	48	0.0925	48	0.0925
NM New Mexico	52	0.2100	50	0.0000	52	0.0000	51	0.0000
NV Nevada	52	0.2700	50	0.2300	52	0.2200	52	0.2100
*NY New York	50	0.3665	50	0.3840	50	0.2200	50	0.0000
OH Ohio	92	0.2800	92	0.2800	92	0.2800	79	0.0000
OK Oklahoma	52	0.1300	52	0.1600	52	0.1600	52	0.1600
OR Oregon	50	0.0000	50	0.0000	50	0.0000	50	0.0000
*PA Pennsylvania	57	0.3810	57	0.3120	57	0.2280	57	0.0790
RI Rhode Island	48	0.3000	48	0.3000	48	0.3000	48	0.0000
SC South Carolina	50	0.1600	50	0.1600	50	0.1600	50	0.1600
SD South Dakota	52	0.2200	50	0.0000	52	0.2000	52	0.1000
*TN Tennessee	52	0.1700	52	0.2000	52	0.1400	50	0.1300
*TX Texas	52	0.2000	52	0.2000	52	0.1500	52	0.1500
*UT Utah	52	0.2450	52	0.2450	52	0.0000	52	0.0000
VA Virginia	99	0.1750	99	0.1750	99	0.1750	99	0.1750
VA Surtax	00	0.0350	00	0.0350	00	0.0350	00	0.0350
VT Vermont	60	0.2600	47	0.0000	47	0.0000	47	0.0000
*WA Washington	52	0.3600	52	0.3600	50	0.0000	50	0.0000
WI Wisconsin	52	0.3290	52	0.3290	52	0.2260	52	0.2470
WV West Virginia	50	0.3220	50	0.3220	50	0.3220	50	0.3220
WY Wyoming	52	0.1400	52	0.1400	50	0.0000	50	0.0000

**CANADIAN PROVINCES**

*AB Alberta	52	0.3415	52	0.3415	52	0.2466	51	0.0000
*BC Brit. Col.	51	0.5691	51	0.5501	51	0.1024	51	0.0000
MB Manitoba	53	0.4363	53	0.4363	53	0.1139	51	0.0000
NB New Brunswick	50	0.6412	50	0.4059	50	0.2542	50	0.6412
NL Newfoundland	50	0.6259	50	0.6259	50	0.2656	50	0.0000
NS Nova Scotia	50	0.5842	51	0.5881	50	0.2656	50	0.0000
*ON Ontario	46	0.5425	46	0.5577	46	0.1632	46	0.0000
PE Pr Ed Is. 4/1-5/31	51	0.7664	51	0.5994	51	0.6450	50	0.0000
PE Pr Ed Is. 6/1-6/30	52	0.7664	52	0.5994	52	0.0000	51	0.0000
QC Quebec	52	0.6146	50	0.5766	50	0.0000	50	0.0000
SK Saskatchewan	52	0.5691	52	0.5691	52	0.3415	50	0.0000

Note: For all other fuel types telephone 1-800-482-4382 for applicable tax rate and rate codes.

(\*) - See footnotes on reverse side.

**Pennsylvania Department of Revenue  
Bureau of Motor Fuel Taxes  
Footnotes**

**Arizona** - Biodiesel fuel does not meet the Arizona Statutory definition of an alternate fuel.

**California** - CNG to be reported for each 100 cubic feet at standard pressure and temperature. A blend of Alcohol when containing not more than 15% Gasoline or Diesel should be reported as E-85 or M-85.

**Idaho** - FUEL PURCHASED ON IDAHO INDIAN RESERVATIONS - As of November 1, 2007, diesel purchased from retail outlets on the Shoshone-Bannock Indian Reservation is Idaho tax-paid diesel for IFTA reporting and Idaho fuels tax refund purposes. However, diesel purchased from tribal-owned retail outlets on the Coeur d'Alene and Nez Perce Indian Reservations is not Idaho tax-paid diesel for IFTA reporting and refund purposes. Also, as of March 1, 2005 all gasoline purchased from tribal-owned retail outlets on all Idaho Indian reservations is not Idaho tax paid gasoline and is not eligible for fuels tax refunds. If you have questions, please call toll free 800-972-7660, ext. 7601 or 7702.

**Maine** - CNG rate is per 100 standard cubic feet.

**Mississippi** - Natural Gas - LNG and CNG 100 cubic feet.

**Missouri** - Reporting is not required for propane and/or natural gas in the event that proper fuel decals have been obtained. If fuel decals have not been obtained, a fuel tax return must be completed using the \$0.17 fuel tax rate.

**Montana** - Montana no longer requires gasoline, gasohol and ethanol to be reported on the IFTA tax return.

**New York** - If your total gallons of B20 fuel purchased in New York exceed the taxable gallons of Diesel used in New York, an adjustment is required on your IFTA return. For details, see TSB-M-06(4)M, IFTA Reporting Requirements for the Consumption of B20 in New York State, on our Web site at [www.nystax.gov](http://www.nystax.gov) or call 1-800-972-1233.

**Pennsylvania** - To convert CNG (scf) to gallons, multiply units by .0314. To convert CNG (lbs) to gallons, multiply units by .7087. Dyed diesel fuel or dyed kerosene consumed in PA operations, by qualified motor vehicles authorized by the IRS to use dyed fuel on highway, is not taxable.

**Tennessee** - CNG is 5.66 lbs per gallon.

**Texas** - Biodiesel (B100) and biodiesel blends (such as B20) purchased in Texas must be reported under the fuel type "DIESEL". Instructions for reporting biodiesel and biodiesel blends are online at: <http://window.state.tx.us/taxinfo/fuels/ifta.html> or call toll-free 1-800-252-1383.

**Utah** - Propane and Natural Gas are considered clean fuels for Utah and tax is paid via the purchase of a Clean Special Fuel Certificate (Form TC-596). The certificate must be kept in the vehicle while the vehicle is in Utah. The annual fee for the Clean Special Fuel Certificate is \$82 for vehicles with two axles and a registered gross vehicle weight of 26,000 pounds or less and \$126 for vehicles with three axles or with a registered gross vehicle weight over 26,000 pounds. The Tax Commission will impose a penalty for using dyed fuel on the highways in addition to any Federal penalties.

**Washington** - Effective April 1, 2006 deliveries of motor vehicle and special fuel to the Squaxin Island Tribe and Swinomish Indian Tribal Community reservations located in Washington do not include the state motor vehicle and special fuel taxes. Under the terms of a settlement agreement reached with each tribe, the state will be paid an amount equal to 25% of the state fuel tax on each gallon of motor vehicle fuel and special fuel sold by tribally owned retail stations. Purchases of tax-paid fuel by IFTA carriers should only be reported at a rate of 25% of the total fuel purchased. You must account for all fuel purchased when determining your average miles per gallon. The stations are: Kamilche Trading Post, 93 W. State Route 108, Shelton, WA and Swinomish Northern Lights Gas Station, 12929 Casino Dr., Anacortes, WA.

**Alberta** - Effective April 1, 2007, tax rates for gasohol, ethanol, and E-85 are changed to 9 cents per litre as a result of the discontinuance of the ethanol tax exemption program. The new Alberta Fuel Tax Act and new Fuel Tax Regulation which became effective April 1, 2007, also include a definition of biodiesel. Fuel that meets the definition of biodiesel will be taxed at 9 cents a litre.

**British Columbia** - Pure biodiesel (B100) and biodiesel blends (such as B99.9 or less) purchased in British Columbia must be reported on your IFTA return as fuel type "DIESEL".

**Ontario** - Licensees may apply for a tax refund directly to Ontario in respect of the methanol component of the blend for gasoline. Effective June 18, 2002 licensees may also apply for a tax refund directly to Ontario, in respect of biodiesel fuel used as fuel or a fuel additive. Biodiesel fuel must be reported under the fuel type "Special Diesel". As of January 1, 2007 ethanol will be subject to gasoline tax in Ontario at the rate of 14.7 cent per litre.



**Pennsylvania Department of Revenue  
Bureau of Motor Fuel Taxes  
1st Quarter 2008 Fuel Tax Rates (MCRT/IFTA)**

IFTA-400 MF AFP (03-08)

NOTE: U.S. \$ per gallon (p/g): U.S./Canadian Exchange rate - 1.0072 - 0.9929

Jurisdiction	Diesel/ Kerosene		Gasoline		Propane LP Gas		Nat. Gas CNG	
	Rate Code	Tax Rate	Rate Code	Tax Rate	Rate Code	Tax Rate	Rate Code	Tax Rate
AL Alabama	49	0.1900	49	0.1600	49	0.0000	49	0.0000
AR Arkansas	51	0.2250	51	0.2150	51	0.1650	51	0.0500
*AZ Arizona	60	0.2600	51	0.0000	60	0.0000	53	0.0000
*CA California	49	0.3660	49	0.0000	49	0.0600	49	0.0700
CO Colorado	51	0.2050	51	0.2200	51	0.2050	51	0.2050
CT Connecticut	50	0.3700	49	0.2500	49	0.0000	49	0.0000
DE Delaware	47	0.2200	47	0.2300	47	0.2200	47	0.2200
FL Florida	51	0.3107	51	0.2067	50	0.0000	49	0.0000
GA Georgia	52	0.1670	52	0.1580	52	0.1310	52	0.1570
IA Iowa	51	0.2250	51	0.2070	51	0.2000	50	0.1600
*ID Idaho	51	0.2500	49	0.0000	51	0.1810	51	0.1970
IL Illinois	51	0.3750	51	0.3430	51	0.3050	51	0.3050
IN Indiana	01	0.1600	01	0.1800	01	0.1600	01	0.1600
IN Surtax	02	0.1100	02	0.1100	02	0.1100	02	0.1100
KS Kansas	51	0.2600	51	0.2400	51	0.2300	51	0.2300
KY Kentucky	93	0.1660	93	0.1960	93	0.1960	93	0.1660
KY Surtax	94	0.0760	94	0.0330	94	0.0330	94	0.0760
LA Louisiana	51	0.2000	51	0.2000	51	0.1600	51	0.1600
MA Massachusetts	49	0.2100	49	0.2100	49	0.2500	49	0.2500
MD Maryland	49	0.2425	49	0.2350	49	0.2350	49	0.2350
*ME Maine	46	0.2880	45	0.0000	46	0.2010	46	0.2390
*MI Michigan	73	0.3280	50	0.0000	50	0.0000	50	0.0000
MN Minnesota	51	0.2000	51	0.2000	51	0.1500	51	0.2000
*MO Missouri	51	0.1700	50	0.1700	51	0.1700	51	0.1700
*MS Mississippi	51	0.1800	51	0.1800	51	0.1700	51	0.1800
*MT Montana	51	0.2775	51	0.0000	49	0.0518	50	0.0700
NC North Carolina	51	0.2990	51	0.2990	51	0.2990	51	0.2990
ND North Dakota	51	0.2300	51	0.2300	51	0.2300	51	0.2300
NE Nebraska	51	0.2300	51	0.2300	51	0.2300	51	0.2300
NH New Hampshire	45	0.1800	45	0.0000	45	0.0000	45	0.0000
NJ New Jersey	47	0.1750	47	0.1450	47	0.0925	47	0.0925
NM New Mexico	51	0.2100	49	0.0000	51	0.0000	50	0.0000
NV Nevada	51	0.2700	49	0.2300	51	0.2200	51	0.2100
*NY New York	49	0.3665	49	0.3840	49	0.2200	49	0.0000
OH Ohio	91	0.2800	91	0.2800	91	0.2800	78	0.0000
OK Oklahoma	51	0.1300	51	0.1600	51	0.1600	51	0.1600
OR Oregon	49	0.0000	49	0.0000	49	0.0000	49	0.0000
*PA Pennsylvania	56	0.3810	56	0.3120	56	0.2280	56	0.0790
RI Rhode Island	47	0.3000	47	0.3000	47	0.3000	47	0.0000
SC South Carolina	49	0.1600	49	0.1600	49	0.1600	49	0.1600
SD South Dakota	51	0.2200	49	0.0000	51	0.2000	51	0.1000
*TN Tennessee	51	0.1700	51	0.2000	51	0.1400	49	0.1300
*TX Texas	51	0.2000	51	0.2000	51	0.1500	51	0.1500
*UT Utah	51	0.2450	51	0.2450	51	0.0000	51	0.0000
VA Virginia	97	0.1750	97	0.1750	97	0.1750	97	0.1750
VA Surtax	98	0.0350	98	0.0350	98	0.0350	98	0.0350
VT Vermont	59	0.2600	46	0.0000	46	0.0000	46	0.0000
*WA Washington	51	0.3600	51	0.3600	49	0.0000	49	0.0000
WI Wisconsin	51	0.3290	51	0.3290	51	0.2260	51	0.2470
WV West Virginia	49	0.3220	49	0.3220	49	0.3220	49	0.3220
WY Wyoming	51	0.1400	51	0.1400	49	0.0000	49	0.0000

**CANADIAN PROVINCES**

*AB Alberta	51	0.3383	51	0.3383	51	0.2442	50	0.0000
*BC Brit. Col.	50	0.5637	50	0.5449	50	0.1015	50	0.0000
MB Manitoba	52	0.4322	52	0.4322	52	0.1128	50	0.0000
NB New Brunswick	49	0.6351	49	0.4021	49	0.2518	49	0.6351
NL Newfoundland	49	0.6200	49	0.6200	49	0.2631	49	0.0000
NS Nova Scotia	49	0.5787	50	0.5825	49	0.2631	49	0.0000
*ON Ontario	45	0.5374	45	0.5524	45	0.1616	45	0.0000
PE Prince Edward Is.	50	0.7591	50	0.5937	50	0.6389	49	0.0000
QC Quebec	51	0.6088	49	0.5712	49	0.0000	49	0.0000
SK Saskatchewan	51	0.5637	51	0.5637	51	0.3383	49	0.0000

Note: For all other fuel types telephone 1-800-482-4382 for applicable tax rate and rate codes.

(\*) - See footnotes on reverse side.

**Pennsylvania Department of Revenue**  
**Bureau of Motor Fuel Taxes**  
**Footnotes**

**Arizona** - Biodiesel fuel does not meet the Arizona Statutory definition of an alternate fuel.

**California** - CNG to be reported for each 100 cubic feet at standard pressure and temperature. A blend of Alcohol when containing not more than 15% Gasoline or Diesel should be reported as E-85 or M-85.

**Idaho** - Untaxed Fuel on Indian Reservations - As of March 1, 2005, the retail fuel outlets located on Indian reservations in Idaho and owned by a tribe or an enrolled member of the tribe are not required to pay Idaho fuels tax. If you buy untaxed fuel from one of these retail outlets and place the fuel in the supply tank of an IFTA qualified motor vehicle, you must report the fuel purchase in Section 3 of the IFTA return. However, you cannot report the fuel purchase as tax paid fuel in Column 10 of the IFTA return. For a list of the known Indian retail fuel outlets in Idaho, go to the Tax Commission's Web site at [http://www.tax.idaho.gov/Fuel\\_PurchasedOn\\_Idaho\\_IndianReservations\\_04-15-05.htm](http://www.tax.idaho.gov/Fuel_PurchasedOn_Idaho_IndianReservations_04-15-05.htm) or call 1-800-972-7660, ext. 7536 to contact the Idaho State Tax commission.

**Maine** - CNG rate is per 100 standard cubic feet.

**Michigan** - Diesel fuel that is at least 5% biodiesel fuel qualifies for the biodiesel rate. The biodiesel rate is effective 9/1/2006.

**Mississippi** - Natural Gas - LNG and CNG 100 cubic feet.

**Missouri** - Reporting is not required for propane and/or natural gas in the event that proper fuel decals have been obtained. If fuel decals have not been obtained, a fuel tax return must be completed using the \$0.17 fuel tax rate.

**Montana** - Montana no longer requires gasoline, gasohol and ethanol to be reported on the IFTA tax return.

**New York** - If your total gallons of B20 fuel purchased in New York exceed the taxable gallons of Diesel used in New York, an adjustment is required on your IFTA return. For details, see TSB-M-06(4)M, IFTA Reporting Requirements for the Consumption of B20 in New York State, on our Web site at [www.nystax.gov](http://www.nystax.gov) or call 1-800-972-1233.

**Pennsylvania** - To convert CNG (scf) to gallons, multiply units by .0314. To convert CNG (lbs) to gallons, multiply units by .7087. Dyed diesel fuel or dyed kerosene consumed in PA operations, by qualified motor vehicles authorized by the IRS to use dyed fuel on highway, is not taxable.

**Tennessee** - CNG is 5.66 lbs per gallon.

**Texas** - Biodiesel (B100) and biodiesel blends (such as B20) purchased in Texas must be reported under the fuel type "DIESEL". Instructions for reporting biodiesel and biodiesel blends are online at: <http://window.state.tx.us/taxinfo/fuels/ifta.html> or call toll-free 1-800-252-1383.

**Utah** - Propane and Natural Gas are considered clean fuels for Utah and tax is paid via the purchase of a Clean Special Fuel Certificate (Form TC-596). The certificate must be kept in the vehicle while the vehicle is in Utah. The annual fee for the Clean Special Fuel Certificate is \$82 for vehicles with two axles and a registered gross vehicle weight of 26,000 pounds or less and \$126 for vehicles with three axles or with a registered gross vehicle weight over 26,000 pounds. The Tax Commission will impose a penalty for using dyed fuel on the highways in addition to any Federal penalties.

**Washington** - Effective April 1, 2006 deliveries of motor vehicle and special fuel to the Squaxin Island Tribe and Swinomish Indian Tribal Community reservations located in Washington do not include the state motor vehicle and special fuel taxes. Under the terms of a settlement agreement reached with each tribe, the state will be paid an amount equal to 25% of the state fuel tax on each gallon of motor vehicle fuel and special fuel sold by tribally owned retail stations. Purchases of tax-paid fuel by IFTA carriers should only be reported at a rate of 25% of the total fuel purchased. You must account for all fuel purchased when determining your average miles per gallon. The stations are: Kamilche Trading Post, 93 W. State Route 108, Shelton, WA and Swinomish Northern Lights Gas Station, 12929 Casino Dr., Anacortes, WA.

**Alberta** - Effective April 1, 2007, tax rates for gasohol, ethanol, and E-85 are changed to 9 cents per litre as a result of the discontinuance of the ethanol tax exemption program. The new Alberta Fuel Tax Act and new Fuel Tax Regulation which became effective April 1, 2007, also include a definition of biodiesel. Fuel that meets the definition of biodiesel will be taxed at 9 cents a litre.

**British Columbia** - Pure biodiesel (B100) and biodiesel blends (such as B99.9 or less) purchased in British Columbia must be reported on your IFTA return as fuel type "DIESEL".

**Ontario** - Licensees may apply for a tax refund directly to Ontario in respect of the methanol component of the blend for gasoline. Effective June 18, 2002 licensees may also apply for a tax refund directly to Ontario, in respect of biodiesel fuel used as fuel or a fuel additive. Biodiesel fuel must be reported under the fuel type "Special Diesel". As of January 1, 2007 ethanol will be subject to gasoline tax in Ontario at the rate of 14.7 cent per litre.



**Pennsylvania Department of Revenue  
Bureau of Motor Fuel Taxes  
4th Quarter 2007 Fuel Tax Rates (MCRT/IFTA)**

IFTA-400 MF AFP (11-07)

NOTE: U.S. \$ per gallon (p/g): U.S./Canadian Exchange rate - 1.0307 - 0.9702

Jurisdiction	Diesel/ Kerosene		Gasoline		Propane LP Gas		Nat. Gas CNG	
	Rate Code	Tax Rate	Rate Code	Tax Rate	Rate Code	Tax Rate	Rate Code	Tax Rate
AL Alabama	48	0.1900	48	0.1600	48	0.0000	48	0.0000
AR Arkansas	50	0.2250	50	0.2150	50	0.1650	50	0.0500
*AZ Arizona	59	0.2600	50	0.0000	59	0.0000	52	0.0000
*CA California	48	0.3670	48	0.0000	48	0.0600	48	0.0700
CO Colorado	50	0.2050	50	0.2200	50	0.2050	50	0.2050
CT Connecticut	49	0.3700	48	0.2500	48	0.0000	48	0.0000
DE Delaware	46	0.2200	46	0.2300	46	0.2200	46	0.2200
FL Florida	50	0.3057	50	0.2037	49	0.0000	48	0.0000
GA Georgia	51	0.1490	51	0.1580	51	0.1250	51	0.1570
IA Iowa	50	0.2250	50	0.2070	50	0.2000	49	0.1600
*ID Idaho	50	0.2500	48	0.0000	50	0.1810	50	0.1970
IL Illinois	50	0.3670	50	0.3290	50	0.2990	50	0.2990
IN Indiana	99	0.1600	99	0.1800	99	0.1600	99	0.1600
IN Surtax	00	0.1100	00	0.1100	00	0.1100	00	0.1100
KS Kansas	50	0.2600	50	0.2400	50	0.2300	50	0.2300
KY Kentucky	91	0.1660	91	0.1960	91	0.1960	91	0.1660
KY Surtax	92	0.0760	92	0.0330	92	0.0330	92	0.0760
LA Louisiana	50	0.2000	50	0.2000	50	0.1600	50	0.1600
MA Massachusetts	48	0.2100	48	0.2100	48	0.2450	48	0.2450
MD Maryland	48	0.2425	48	0.2350	48	0.2350	48	0.2350
*ME Maine	45	0.2880	44	0.0000	45	0.2010	45	0.2390
*MI Michigan	72	0.3290	49	0.0000	49	0.0000	49	0.0000
MN Minnesota	50	0.2000	50	0.2000	50	0.1500	50	0.2000
*MO Missouri	50	0.1700	49	0.1700	50	0.1700	50	0.1700
*MS Mississippi	50	0.1800	50	0.1800	50	0.1700	50	0.1800
*MT Montana	50	0.2775	50	0.0000	48	0.0518	49	0.0700
NC North Carolina	50	0.2970	50	0.2970	50	0.2970	50	0.2970
ND North Dakota	50	0.2300	50	0.2300	50	0.2300	50	0.2300
NE Nebraska	50	0.2700	50	0.2700	50	0.2700	50	0.2700
NH New Hampshire	44	0.1800	44	0.0000	44	0.0000	44	0.0000
NJ New Jersey	46	0.1750	46	0.1450	46	0.0925	46	0.0925
NM New Mexico	50	0.2100	48	0.0000	50	0.0000	49	0.0000
NV Nevada	50	0.2700	48	0.2300	50	0.2200	50	0.2100
*NY New York	48	0.3685	48	0.3860	48	0.2200	48	0.0000
OH Ohio	90	0.2800	90	0.2800	90	0.2800	77	0.0000
OK Oklahoma	50	0.1300	50	0.1600	50	0.1600	50	0.1600
OR Oregon	48	0.0000	48	0.0000	48	0.0000	48	0.0000
*PA Pennsylvania	55	0.3810	55	0.3120	55	0.2280	55	0.0790
RI Rhode Island	46	0.3000	46	0.3000	46	0.3000	46	0.0000
SC South Carolina	48	0.1600	48	0.1600	48	0.1600	48	0.1600
SD South Dakota	50	0.2200	48	0.0000	50	0.2000	50	0.1000
*TN Tennessee	50	0.1700	50	0.2000	50	0.1400	48	0.1300
*TX Texas	50	0.2000	50	0.2000	50	0.1500	50	0.1500
*UT Utah	50	0.2450	50	0.2450	50	0.0000	50	0.0000
VA Virginia	95	0.1750	95	0.1750	95	0.1750	95	0.1750
VA Surtax	96	0.0350	96	0.0350	96	0.0350	96	0.0350
VT Vermont	58	0.2600	45	0.0000	45	0.0000	45	0.0000
*WA Washington	50	0.3600	50	0.3600	48	0.0000	48	0.0000
WI Wisconsin	50	0.3290	50	0.3290	50	0.2260	50	0.2470
WV West Virginia	48	0.3150	48	0.3150	48	0.3150	48	0.3150
WY Wyoming	50	0.1400	50	0.1400	48	0.0000	48	0.0000

**CANADIAN PROVINCES**

*AB Alberta	50	0.3306	50	0.3306	50	0.2387	49	0.0000
*BC Brit. Col.	49	0.5509	49	0.5325	49	0.0992	49	0.0000
MB Manitoba	51	0.4223	51	0.4223	51	0.1102	49	0.0000
NB New Brunswick	48	0.6206	48	0.3929	48	0.2460	48	0.6206
NL Newfoundland	48	0.6059	48	0.6059	48	0.2571	48	0.0000
NS Nova Scotia	48	0.5655	49	0.5692	48	0.2571	48	0.0000
*ON Ontario	44	0.5252	44	0.5398	44	0.1580	44	0.0000
PE Prince Edward Is.	49	0.7418	49	0.5802	49	0.6243	48	0.0000
QC Quebec	50	0.5949	48	0.5582	48	0.0000	48	0.0000
SK Saskatchewan	50	0.5509	50	0.5509	50	0.3306	48	0.0000

Note: For all other fuel types telephone 1-800-482-4382 for applicable tax rate and rate codes.

(\*) - See footnotes on reverse side.

**Pennsylvania Department of Revenue**  
**Bureau of Motor Fuel Taxes**  
**Footnotes**

**Arizona** - Biodiesel fuel does not meet the Arizona Statutory definition of an alternate fuel.

**California** - CNG to be reported for each 100 cubic feet at standard pressure and temperature. A blend of Alcohol when containing not more than 15% Gasoline or Diesel should be reported as E-85 or M-85.

**Idaho** - Untaxed Fuel on Indian Reservations - As of March 1, 2005, the retail fuel outlets located on Indian reservations in Idaho and owned by a tribe or an enrolled member of the tribe are not required to pay Idaho fuels tax. If you buy untaxed fuel from one of these retail outlets and place the fuel in the supply tank of an IFTA qualified motor vehicle, you must report the fuel purchase in Section 3 of the IFTA return. However, you cannot report the fuel purchase as tax paid fuel in Column 10 of the IFTA return. For a list of the known Indian retail fuel outlets in Idaho, go to the Tax Commission's Web site at [http://www.tax.idaho.gov/Fuel\\_PurchasedOn\\_Idaho\\_IndianReservations\\_04-15-05.htm](http://www.tax.idaho.gov/Fuel_PurchasedOn_Idaho_IndianReservations_04-15-05.htm) or call 1-800-972-7660, ext. 7536 to contact the Idaho State Tax commission.

**Maine** - CNG rate is per 100 standard cubic feet.

**Michigan** - Diesel fuel that is at least 5% biodiesel fuel qualifies for the biodiesel rate. The biodiesel rate is effective 9/1/2006.

**Mississippi** - Natural Gas - LNG and CNG 100 cubic feet.

**Missouri** - Reporting is not required for propane and/or natural gas in the event that proper fuel decals have been obtained. If fuel decals have not been obtained, a fuel tax return must be completed using the \$0.17 fuel tax rate.

**Montana** - Montana no longer requires gasoline, gasohol and ethanol to be reported on the IFTA tax return.

**New York** - If your total gallons of B20 fuel purchased in New York exceed the taxable gallons of Diesel used in New York, an adjustment is required on your IFTA return. For details, see TSB-M-06(4)M, IFTA Reporting Requirements for the Consumption of B20 in New York State, on our Web site at [www.nystax.gov](http://www.nystax.gov) or call 1-800-972-1233.

**Pennsylvania** - To convert CNG (scf) to gallons, multiply units by .0314. To convert CNG (lbs) to gallons, multiply units by .7087. Dyed diesel fuel or dyed kerosene consumed in PA operations, by qualified motor vehicles authorized by the IRS to use dyed fuel on highway, is not taxable.

**Tennessee** - CNG is 5.66 lbs per gallon.

**Texas** - Biodiesel (B100) and biodiesel blends (such as B20) purchased in Texas must be reported under the fuel type "DIESEL". Instructions for reporting biodiesel and biodiesel blends are online at: <http://window.state.tx.us/taxinfo/fuels/ifta.html> or call toll-free 1-800-252-1383.

**Utah** - Propane and Natural Gas are considered clean fuels for Utah and tax is paid via the purchase of a Clean Special Fuel Certificate (Form TC-596). The certificate must be kept in the vehicle while the vehicle is in Utah. The annual fee for the Clean Special Fuel Certificate is \$82 for vehicles with two axles and a registered gross vehicle weight of 26,000 pounds or less and \$126 for vehicles with three axles or with a registered gross vehicle weight over 26,000 pounds. The Tax Commission will impose a penalty for using dyed fuel on the highways in addition to any Federal penalties.

**Washington** - Effective April 1, 2006 deliveries of motor vehicle and special fuel to the Squaxin Island Tribe and Swinomish Indian Tribal Community reservations located in Washington do not include the state motor vehicle and special fuel taxes. Under the terms of a settlement agreement reached with each tribe, the state will be paid an amount equal to 25% of the state fuel tax on each gallon of motor vehicle fuel and special fuel sold by tribally owned retail stations. Purchases of tax-paid fuel by IFTA carriers should only be reported at a rate of 25% of the total fuel purchased. You must account for all fuel purchased when determining your average miles per gallon. The stations are: Kamilche Trading Post, 93 W. State Route 108, Shelton, WA and Swinomish Northern Lights Gas Station, 12929 Casino Dr., Anacortes, WA.

**Alberta** - Effective April 1, 2007, tax rates for gasohol, ethanol, and E-85 are changed to 9 cents per litre as a result of the discontinuance of the ethanol tax exemption program. The new Alberta Fuel Tax Act and new Fuel Tax Regulation which became effective April 1, 2007, also include a definition of biodiesel. Fuel that meets the definition of biodiesel will be taxed at 9 cents a litre.

**British Columbia** - Pure biodiesel (B100) and biodiesel blends (such as B99.9 or less) purchased in British Columbia must be reported on your IFTA return as fuel type "DIESEL".

**Ontario** - Licensees may apply for a tax refund directly to Ontario in respect of the methanol component of the blend for gasoline. Effective June 18, 2002 licensees may also apply for a tax refund directly to Ontario, in respect of biodiesel fuel used as fuel or a fuel additive. Biodiesel fuel must be reported under the fuel type "Special Diesel". As of January 1, 2007 ethanol will be subject to gasoline tax in Ontario at the rate of 14.7 cent per litre.



**Pennsylvania Department of Revenue  
Bureau of Motor Fuel Taxes  
3rd Quarter 2007 Fuel Tax Rates (MCRT/IFTA)**

IFTA-400 MF AFP (08-07)

NOTE: U.S. \$ per gallon (p/g): U.S./Canadian Exchange rate - 1.0720 - 0.9328

Jurisdiction	Diesel/ Kerosene		Gasoline		Propane LP Gas		Nat. Gas CNG	
	Rate Code	Tax Rate	Rate Code	Tax Rate	Rate Code	Tax Rate	Rate Code	Tax Rate
AL Alabama	47	0.1900	47	0.1600	47	0.0000	47	0.0000
AR Arkansas	49	0.2250	49	0.2150	49	0.1650	49	0.0500
*AZ Arizona	58	0.2600	49	0.0000	58	0.0000	51	0.0000
*CA California	47	0.3670	47	0.0000	47	0.0600	47	0.0700
CO Colorado	49	0.2050	49	0.2200	49	0.2050	49	0.2050
CT Connecticut	48	0.3700	47	0.2500	47	0.0000	47	0.0000
DE Delaware	45	0.2200	45	0.2300	45	0.2200	45	0.2200
FL Florida	49	0.3057	49	0.2037	48	0.0000	47	0.0000
GA Georgia	50	0.1490	50	0.1580	50	0.1250	50	0.1530
IA Iowa	49	0.2250	49	0.2070	49	0.2000	48	0.1600
*ID Idaho	49	0.2500	47	0.0000	49	0.1810	49	0.1970
IL Illinois	49	0.3670	49	0.3290	49	0.2990	49	0.2990
IN Indiana	97	0.1600	97	0.1800	97	0.1600	97	0.1600
IN Surtax	98	0.1100	98	0.1100	98	0.1100	98	0.1100
KS Kansas	49	0.2600	49	0.2400	49	0.2300	49	0.2300
KY Kentucky	89	0.1660	89	0.1960	89	0.1960	89	0.1660
KY Surtax	90	0.0760	90	0.0330	90	0.0330	90	0.0760
LA Louisiana	49	0.2000	49	0.2000	49	0.1600	49	0.1600
MA Massachusetts	47	0.2100	47	0.2100	47	0.2210	47	0.2210
MD Maryland	47	0.2425	47	0.2350	47	0.2350	47	0.2350
*ME Maine	44	0.2880	43	0.0000	44	0.2010	44	0.2390
*MI Michigan	71	0.3040	48	0.0000	48	0.0000	48	0.0000
MN Minnesota	49	0.2000	49	0.2000	49	0.1500	49	0.2000
*MO Missouri	49	0.1700	48	0.1700	49	0.1700	49	0.1700
*MS Mississippi	49	0.1800	49	0.1800	49	0.1700	49	0.1800
*MT Montana	49	0.2775	49	0.0000	47	0.0518	48	0.0700
NC North Carolina	49	0.2970	49	0.2970	49	0.2970	49	0.2970
ND North Dakota	49	0.2300	49	0.2300	49	0.2300	49	0.2300
NE Nebraska	49	0.2700	49	0.2700	49	0.2700	49	0.2700
NH New Hampshire	43	0.1800	43	0.0000	43	0.0000	43	0.0000
NJ New Jersey	45	0.1750	45	0.1450	45	0.0925	45	0.0925
NM New Mexico	49	0.2100	47	0.0000	49	0.0000	48	0.0000
NV Nevada	49	0.2700	47	0.0000	49	0.2200	49	0.2100
*NY New York	47	0.3685	47	0.3860	47	0.2200	47	0.0000
OH Ohio	89	0.2800	89	0.2800	89	0.2800	76	0.0000
OK Oklahoma	49	0.1300	49	0.1600	49	0.1600	49	0.1600
OR Oregon	47	0.0000	47	0.0000	47	0.0000	47	0.0000
*PA Pennsylvania	54	0.3810	54	0.3120	54	0.2280	54	0.0790
RI Rhode Island	45	0.3000	45	0.3000	45	0.3000	45	0.0000
SC South Carolina	47	0.1600	47	0.1600	47	0.1600	47	0.1600
SD South Dakota	49	0.2200	47	0.0000	49	0.2000	49	0.1000
*TN Tennessee	49	0.1700	49	0.2000	49	0.1400	47	0.1300
*TX Texas	49	0.2000	49	0.2000	49	0.1500	49	0.1500
*UT Utah	49	0.2450	49	0.2450	49	0.0000	49	0.0000
VA Virginia	93	0.1750	93	0.1750	93	0.1750	93	0.1750
VA Surtax	94	0.0350	94	0.0350	94	0.0350	94	0.0350
VT Vermont	57	0.2600	44	0.0000	44	0.0000	44	0.0000
*WA Washington	49	0.3600	49	0.3600	47	0.0000	47	0.0000
WI Wisconsin	49	0.3290	49	0.3290	49	0.2260	49	0.2470
WV West Virginia	47	0.3150	47	0.3150	47	0.3150	47	0.3150
WY Wyoming	49	0.1400	49	0.1400	47	0.0000	47	0.0000

**CANADIAN PROVINCES**

*AB Alberta	49	0.3178	49	0.3178	49	0.2295	48	0.0000
*BC Brit. Col.	48	0.5297	48	0.5119	48	0.0953	48	0.0000
MB Manitoba	50	0.4061	50	0.4061	50	0.1060	48	0.0000
NB New Brunswick	47	0.5967	47	0.3778	47	0.2366	47	0.5967
NL Newfoundland	47	0.5826	47	0.5826	47	0.2472	47	0.0000
NS Nova Scotia	47	0.5438	48	0.5473	47	0.2472	47	0.0000
*ON Ontario	43	0.5049	43	0.5190	43	0.1519	43	0.0000
PE Prince Edward Is.	48	0.7132	48	0.5578	48	0.6003	47	0.0000
QC Quebec	49	0.5720	47	0.5367	47	0.0000	47	0.0000
SK Saskatchewan	49	0.5297	49	0.5297	49	0.3178	47	0.0000

Note: For all other fuel types telephone 1-800-482-4382 for applicable tax rate and rate codes.

(\*) - See footnotes on reverse side.

**Pennsylvania Department of Revenue  
Bureau of Motor Fuel Taxes  
Footnotes**

**Arizona** - Biodiesel fuel does not meet the Arizona Statutory definition of an alternate fuel.

**California** - CNG to be reported for each 100 cubic feet at standard pressure and temperature. A blend of Alcohol when containing not more than 15% Gasoline or Diesel should be reported as E-85 or M-85.

**Idaho** - Untaxed Fuel on Indian Reservations - As of March 1, 2005, the retail fuel outlets located on Indian reservations in Idaho and owned by a tribe or an enrolled member of the tribe are not required to pay Idaho fuels tax. If you buy untaxed fuel from one of these retail outlets and place the fuel in the supply tank of an IFTA qualified motor vehicle, you must report the fuel purchase in Section 3 of the IFTA return. However, you cannot report the fuel purchase as tax paid fuel in Column 10 of the IFTA return. For a list of the known Indian retail fuel outlets in Idaho, go to the Tax Commission's Web site at [http://www.tax.idaho.gov/Fuel\\_PurchasedOn\\_Idaho\\_IndianReservations\\_04-15-05.htm](http://www.tax.idaho.gov/Fuel_PurchasedOn_Idaho_IndianReservations_04-15-05.htm) or call 1-800-972-7660, ext. 7536 to contact the Idaho State Tax commission.

**Maine** - CNG rate is per 100 standard cubic feet.

**Michigan** - Diesel fuel that is at least 5% biodiesel fuel qualifies for the biodiesel rate. The biodiesel rate is effective 9/1/2006.

**Mississippi** - Natural Gas - LNG and CNG 100 cubic feet.

**Missouri** - Reporting is not required for propane and/or natural gas in the event that proper fuel decals have been obtained. If fuel decals have not been obtained, a fuel tax return must be completed using the \$0.17 fuel tax rate.

**Montana** - Montana no longer requires gasoline, gasohol and ethanol to be reported on the IFTA tax return.

**New York** - If your total gallons of B20 fuel purchased in New York exceed the taxable gallons of Diesel used in New York, an adjustment is required on your IFTA return. For details, see TSB-M-06(4)M, IFTA Reporting Requirements for the Consumption of B20 in New York State, on our Web site at [www.nystax.gov](http://www.nystax.gov) or call 1-800-972-1233.

**Pennsylvania** - To convert CNG (scf) to gallons, multiply units by .0314. To convert CNG (lbs) to gallons, multiply units by .7087. Dyed diesel fuel or dyed kerosene consumed in PA operations, by qualified motor vehicles authorized by the IRS to use dyed fuel on highway, is not taxable.

**Tennessee** - CNG is 5.66 lbs per gallon.

**Texas** - Biodiesel (B100) and biodiesel blends (such as B20) purchased in Texas must be reported under the fuel type "DIESEL". Instructions for reporting biodiesel and biodiesel blends are online at: <http://window.state.tx.us/taxinfo/fuels/ifta.html> or call toll-free 1-800-252-1383.

**Utah** - Propane and Natural Gas are considered clean fuels for Utah and tax is paid via the purchase of a Clean Special Fuel Certificate (Form TC-596). The certificate must be kept in the vehicle while the vehicle is in Utah. The annual fee for the Clean Special Fuel Certificate is \$82 for vehicles with two axles and a registered gross vehicle weight of 26,000 pounds or less and \$126 for vehicles with three axles or with a registered gross vehicle weight over 26,000 pounds. The Tax Commission will impose a penalty for using dyed fuel on the highways in addition to any Federal penalties.

**Washington** - Effective April 1, 2006 deliveries of motor vehicle and special fuel to the Squaxin Island Tribe and Swinomish Indian Tribal Community reservations located in Washington do not include the state motor vehicle and special fuel taxes. Under the terms of a settlement agreement reached with each tribe, the state will be paid an amount equal to 25% of the state fuel tax on each gallon of motor vehicle fuel and special fuel sold by tribally owned retail stations. Purchases of tax-paid fuel by IFTA carriers should only be reported at a rate of 25% of the total fuel purchased. You must account for all fuel purchased when determining your average miles per gallon. The stations are: Kamilche Trading Post, 93 W. State Route 108, Shelton, WA and Swinomish Northern Lights Gas Station, 12929 Casino Dr., Anacortes, WA.

**Alberta** - Effective April 1, 2007, tax rates for gasohol, ethanol, and E-85 are changed to 9 cents per litre as a result of the discontinuance of the ethanol tax exemption program. The new Alberta Fuel Tax Act and new Fuel Tax Regulation which became effective April 1, 2007, also include a definition of biodiesel. Fuel that meets the definition of biodiesel will be taxed at 9 cents a litre.

**British Columbia** - Pure biodiesel (B100) and biodiesel blends (such as B99.9 or less) purchased in British Columbia must be reported on your IFTA return as fuel type "DIESEL".

**Ontario** - Licensees may apply for a tax refund directly to Ontario in respect of the methanol component of the blend for gasoline. Effective June 18, 2002 licensees may also apply for a tax refund directly to Ontario, in respect of biodiesel fuel used as fuel or a fuel additive. Biodiesel fuel must be reported under the fuel type "Special Diesel". As of January 1, 2007 ethanol will be subject to gasoline tax in Ontario at the rate of 14.7 cent per litre.



**Pennsylvania Department of Revenue  
Bureau of Motor Fuel Taxes  
2nd Quarter 2007 Fuel Tax Rates (MCRT/IFTA)**

IFTA-400 MF AFP (06-07)

NOTE: U.S. \$ per gallon (p/g): U.S./Canadian Exchange rate - 1.1750 - 0.8511

Jurisdiction	Diesel/ Kerosene		Gasoline		Propane LP Gas		Nat. Gas CNG	
	Rate Code	Tax Rate	Rate Code	Tax Rate	Rate Code	Tax Rate	Rate Code	Tax Rate
AL Alabama	46	0.1900	46	0.1600	46	0.0000	46	0.0000
AR Arkansas	48	0.2250	48	0.2150	48	0.1650	48	0.0500
*AZ Arizona	57	0.2600	48	0.0000	57	0.0000	50	0.0000
*CA California	46	0.3670	46	0.0000	46	0.0600	46	0.0700
CO Colorado	48	0.2050	48	0.2200	48	0.2050	48	0.2050
CT Connecticut	47	0.2600	46	0.2500	46	0.0000	46	0.0000
DE Delaware	44	0.2200	44	0.2300	44	0.2200	44	0.2200
FL Florida	48	0.3057	48	0.2037	47	0.0000	46	0.0000
GA Georgia 4/1 - 5/31	48	0.1410	48	0.1320	48	0.1270	48	0.1270
GA Georgia 6/1 - 6/30	49	0.1410	49	0.1490	49	0.1270	49	0.1430
IA Iowa	48	0.2250	48	0.2100	48	0.2000	47	0.1600
*ID Idaho	48	0.2500	46	0.0000	48	0.1810	48	0.1970
IL Illinois	48	0.3670	48	0.3290	48	0.2990	48	0.2990
IN Indiana	95	0.1600	95	0.1800	95	0.1600	95	0.1600
IN Surtax	96	0.1100	96	0.1100	96	0.1100	96	0.1100
KS Kansas	48	0.2600	48	0.2400	48	0.2300	48	0.2300
KY Kentucky	87	0.1530	87	0.1830	87	0.1830	87	0.1530
KY Surtax	88	0.0690	88	0.0300	88	0.0300	88	0.0690
LA Louisiana	48	0.2000	48	0.2000	48	0.1600	48	0.1600
MA Massachusetts	46	0.2100	46	0.2100	46	0.2230	46	0.2230
MD Maryland	46	0.2425	46	0.2350	46	0.2350	46	0.2350
*ME Maine	43	0.2790	42	0.0000	43	0.1940	43	0.2320
*MI Michigan	70	0.3030	47	0.0000	47	0.0000	47	0.0000
MN Minnesota	48	0.2000	48	0.2000	48	0.1500	48	0.2000
*MO Missouri	48	0.1700	47	0.1700	48	0.1700	48	0.1700
*MS Mississippi	48	0.1800	48	0.1800	48	0.1700	48	0.1800
*MT Montana	48	0.2775	48	0.0000	46	0.0518	47	0.0700
NC North Carolina	48	0.2990	48	0.2990	48	0.2990	48	0.2990
ND North Dakota	48	0.2300	48	0.2300	48	0.2300	48	0.2300
NE Nebraska	48	0.2710	48	0.2710	48	0.2710	48	0.2710
NH New Hampshire	42	0.1800	42	0.0000	42	0.0000	42	0.0000
NJ New Jersey	44	0.1750	44	0.1450	44	0.0925	44	0.0925
NM New Mexico	48	0.2100	46	0.0000	48	0.0000	47	0.0000
NV Nevada	48	0.2700	46	0.0000	48	0.2200	48	0.2100
*NY New York	46	0.3685	46	0.3860	46	0.2200	46	0.0000
OH Ohio	88	0.2800	88	0.2800	88	0.2800	75	0.0000
OK Oklahoma	48	0.1300	48	0.1600	48	0.1600	48	0.1600
OR Oregon	46	0.0000	46	0.0000	46	0.0000	46	0.0000
*PA Pennsylvania	53	0.3810	53	0.3120	53	0.2280	53	0.0790
RI Rhode Island	44	0.3000	44	0.3000	44	0.3000	44	0.0000
SC South Carolina	46	0.1600	46	0.1600	46	0.1600	46	0.1600
SD South Dakota	48	0.2200	46	0.0000	48	0.2000	48	0.1000
*TN Tennessee	48	0.1700	48	0.2000	48	0.1400	46	0.1300
*TX Texas	48	0.2000	48	0.2000	48	0.1500	48	0.1500
*UT Utah	48	0.2450	48	0.2450	48	0.0000	48	0.0000
VA Virginia	91	0.1600	91	0.1600	91	0.1600	91	0.1600
VA Surtax	92	0.0350	92	0.0350	92	0.0350	92	0.0350
VT Vermont	56	0.2600	43	0.0000	43	0.0000	43	0.0000
*WA Washington	48	0.3400	48	0.3400	46	0.0000	46	0.0000
WI Wisconsin	48	0.3290	48	0.3290	48	0.2260	48	0.2470
WV West Virginia	46	0.3150	46	0.3150	46	0.3150	46	0.3150
WY Wyoming	48	0.1400	48	0.1400	46	0.0000	46	0.0000

**CANADIAN PROVINCES**

AB Alberta	48	0.2900	48	0.2900	48	0.2094	47	0.0000
*BC Brit. Col.	47	0.4832	47	0.4671	47	0.0870	47	0.0000
MB Manitoba	49	0.3705	49	0.3705	49	0.0967	47	0.0000
NB New Brunswick	46	0.5444	46	0.3447	46	0.2158	46	0.5444
NL Newfoundland	46	0.5315	46	0.5315	46	0.2255	46	0.0000
NS Nova Scotia	46	0.4961	47	0.4993	46	0.2255	46	0.0000
*ON Ontario	42	0.4607	42	0.4735	42	0.1386	42	0.0000
PE Prince Edward Is.	47	0.6507	47	0.6540	47	0.5477	46	0.0000
QC Quebec	48	0.5219	46	0.4896	46	0.0000	46	0.0000
SK Saskatchewan	48	0.4832	48	0.4832	48	0.2900	46	0.0000

Note: For all other fuel types telephone 1-800-482-4382 for applicable tax rate and rate codes.

(\*) - See footnotes on reverse side.

**Pennsylvania Department of Revenue  
Bureau of Motor Fuel Taxes  
Footnotes**

**Arizona** - Biodiesel fuel does not meet the Arizona Statutory definition of an alternate fuel.

**California** - CNG to be reported for each 100 cubic feet at standard pressure and temperature. A blend of Alcohol when containing not more than 15% Gasoline or Diesel should be reported as E-85 or M-85.

**Idaho** - Untaxed Fuel on Indian Reservations - As of March 1, 2005, the retail fuel outlets located on Indian reservations in Idaho and owned by a tribe or an enrolled member of the tribe are not required to pay Idaho fuels tax. If you buy untaxed fuel from one of these retail outlets and place the fuel in the supply tank of an IFTA qualified motor vehicle, you must report the fuel purchase in Section 3 of the IFTA return. However, you cannot report the fuel purchase as tax paid fuel in Column 10 of the IFTA return. For a list of the known Indian retail fuel outlets in Idaho, go to the Tax Commission's Web site at [http://www.tax.idaho.gov/Fuel\\_PurchasedOn\\_Idaho\\_IndianReservations\\_04-15-05.htm](http://www.tax.idaho.gov/Fuel_PurchasedOn_Idaho_IndianReservations_04-15-05.htm) or call 1-800-972-7660, ext. 7536 to contact the Idaho State Tax commission.

**Maine** - CNG rate is per 100 standard cubic feet.

**Michigan** - Diesel fuel that is at least 5% biodiesel fuel qualifies for the biodiesel rate. The biodiesel rate is effective 9/1/2006.

**Mississippi** - Natural Gas - LNG and CNG 100 cubic feet.

**Missouri** - Reporting is not required for propane and/or natural gas in the event that proper fuel decals have been obtained. If fuel decals have not been obtained, a fuel tax return must be completed using the \$0.17 fuel tax rate.

**Montana** - Montana no longer requires gasoline, gasohol and ethanol to be reported on the IFTA tax return.

**New York** - If your total gallons of B20 fuel purchased in New York exceed the taxable gallons of Diesel used in New York, an adjustment is required on your IFTA return. For details, see TSB-M-06(4)M, IFTA Reporting Requirements for the Consumption of B20 in New York State, on our Web site at [www.nystax.gov](http://www.nystax.gov) or call 1-800-972-1233.

**Pennsylvania** - To convert CNG (scf) to gallons, multiply units by .0314. To convert CNG (lbs) to gallons, multiply units by .7087. Dyed diesel fuel or dyed kerosene consumed in PA operations, by qualified motor vehicles authorized by the IRS to use dyed fuel on highway, is not taxable.

**Tennessee** - CNG is 5.66 lbs per gallon.

**Texas** - Biodiesel (B100) and biodiesel blends (such as B20) purchased in Texas must be reported under the fuel type "DIESEL". Instructions for reporting biodiesel and biodiesel blends are online at: <http://window.state.tx.us/taxinfo/fuels/ifta.html> or call toll-free 1-800-252-1383.

**Utah** - Propane and Natural Gas are considered clean fuels for Utah and tax is paid via the purchase of a Clean Special Fuel Certificate (Form TC-596). The certificate must be kept in the vehicle while the vehicle is in Utah. The annual fee for the Clean Special Fuel Certificate is \$82 for vehicles with two axles and a registered gross vehicle weight of 26,000 pounds or less and \$126 for vehicles with three axles or with a registered gross vehicle weight over 26,000 pounds. The Tax Commission will impose a penalty for using dyed fuel on the highways in addition to any Federal penalties.

**Washington** - Effective April 1, 2006 deliveries of motor vehicle and special fuel to the Squaxin Island Tribe and Swinomish Indian Tribal Community reservations located in Washington do not include the state motor vehicle and special fuel taxes. Under the terms of a settlement agreement reached with each tribe, the state will be paid an amount equal to 25% of the state fuel tax on each gallon of motor vehicle fuel and special fuel sold by tribally owned retail stations. Purchases of tax-paid fuel by IFTA carriers should only be reported at a rate of 25% of the total fuel purchased. You must account for all fuel purchased when determining your average miles per gallon. The stations are: Kamilche Trading Post, 93 W. State Route 108, Shelton, WA and Swinomish Northern Lights Gas Station, 12929 Casino Dr., Anacortes, WA.

**Alberta** - Effective April 1, 2007, tax rates for gasohol, ethanol, and E-85 are changed to 9 cents per litre as a result of the discontinuance of the ethanol tax exemption program. The new Alberta Fuel Tax Act and new Fuel Tax Regulation which became effective April 1, 2007, also include a definition of biodiesel. Fuel that meets the definition of biodiesel will be taxed at 9 cents a litre.

**British Columbia** - Pure biodiesel (B100) and biodiesel blends (such as B99.9 or less) purchased in British Columbia must be reported on your IFTA return as fuel type "DIESEL".

**Ontario** - Licensees may apply for a tax refund directly to Ontario in respect of the methanol component of the blend for gasoline. Effective June 18, 2002 licensees may also apply for a tax refund directly to Ontario, in respect of biodiesel fuel used as fuel or a fuel additive. Biodiesel fuel must be reported under the fuel type "Special Diesel". As of January 1, 2007 ethanol will be subject to gasoline tax in Ontario at the rate of 14.7 cent per litre.



**Pennsylvania Department of Revenue  
Bureau of Motor Fuel Taxes  
1st Quarter 2007 Fuel Tax Rates (MCRT/IFTA)**

IFTA-400 MF AFP (03-07)

NOTE: U.S. \$ per gallon (p/g): U.S./Canadian Exchange rate - 1.1571 0.8642

Jurisdiction	Diesel/ Kerosene		Gasoline		Propane LP Gas		Nat. Gas CNG	
	Rate Code	Tax Rate	Rate Code	Tax Rate	Rate Code	Tax Rate	Rate Code	Tax Rate
AL Alabama	45	0.1900	45	0.1600	45	0.0000	45	0.0000
AR Arkansas	47	0.2250	47	0.2150	47	0.1650	47	0.0500
*AZ Arizona	56	0.2600	47	0.0000	56	0.0000	49	0.0000
*CA California	45	0.3670	45	0.0000	45	0.0600	45	0.0700
CO Colorado	47	0.2050	47	0.2200	47	0.2050	47	0.2050
CT Connecticut	46	0.2600	45	0.2500	45	0.0000	45	0.0000
DE Delaware	43	0.2200	43	0.2300	43	0.2200	43	0.2200
FL Florida	47	0.3057	47	0.2037	46	0.0000	45	0.0000
GA Georgia	47	0.1410	47	0.1320	47	0.1270	47	0.1270
IA Iowa	47	0.2250	47	0.2100	47	0.2000	46	0.1600
*ID Idaho	47	0.2500	45	0.0000	47	0.1810	47	0.1970
IL Illinois	47	0.3670	47	0.3290	47	0.2990	47	0.2990
IN Indiana	93	0.1600	93	0.1800	93	0.1600	93	0.1600
IN Surtax	94	0.1100	94	0.1100	94	0.1100	94	0.1100
KS Kansas	47	0.2600	47	0.2400	47	0.2300	47	0.2300
KY Kentucky	85	0.1530	85	0.1830	85	0.1830	85	0.1530
KY Surtax	86	0.0690	86	0.0300	86	0.0300	86	0.0690
LA Louisiana	47	0.2000	47	0.2000	47	0.1600	47	0.1600
MA Massachusetts	45	0.2100	45	0.2100	45	0.2390	45	0.2390
MD Maryland	45	0.2425	45	0.2350	45	0.2350	45	0.2350
*ME Maine	42	0.2790	41	0.0000	42	0.1940	42	0.2320
*MI Michigan	69	0.2800	46	0.0000	46	0.0000	46	0.0000
MN Minnesota	47	0.2000	47	0.2000	47	0.1500	47	0.2000
*MO Missouri	47	0.1700	46	0.1700	47	0.1700	47	0.1700
*MS Mississippi	47	0.1800	47	0.1800	47	0.1700	47	0.1800
*MT Montana	47	0.2775	47	0.0000	45	0.0518	46	0.0700
NC North Carolina	47	0.2990	47	0.2990	47	0.2990	47	0.2990
ND North Dakota	47	0.2300	47	0.2300	47	0.2300	47	0.2300
NE Nebraska	47	0.2710	47	0.2710	47	0.2710	47	0.2710
NH New Hampshire	41	0.1800	41	0.0000	41	0.0000	41	0.0000
NJ New Jersey	43	0.1750	43	0.1450	43	0.0925	43	0.0925
NM New Mexico	47	0.2100	45	0.0000	47	0.0000	46	0.0000
NV Nevada	47	0.2700	45	0.0000	47	0.2200	47	0.2100
*NY New York	45	0.3685	45	0.3860	45	0.2200	45	0.0000
OH Ohio	87	0.2800	87	0.2800	87	0.2800	74	0.0000
OK Oklahoma	47	0.1300	47	0.1600	47	0.1600	47	0.1600
OR Oregon	45	0.0000	45	0.0000	45	0.0000	45	0.0000
*PA Pennsylvania	52	0.3810	52	0.3120	52	0.2280	52	0.0790
RI Rhode Island	43	0.3000	43	0.3000	43	0.3000	43	0.0000
SC South Carolina	45	0.1600	45	0.1600	45	0.1600	45	0.1600
SD South Dakota	47	0.2200	45	0.0000	47	0.2000	47	0.1000
*TN Tennessee	47	0.1700	47	0.2000	47	0.1400	45	0.1300
*TX Texas	47	0.2000	47	0.2000	47	0.1500	47	0.1500
*UT Utah	47	0.2450	47	0.2450	47	0.0000	47	0.0000
VA Virginia	89	0.1600	89	0.1600	89	0.1600	89	0.1600
VA Surtax	90	0.0350	90	0.0350	90	0.0350	90	0.0350
VT Vermont	55	0.2600	42	0.0000	42	0.0000	42	0.0000
*WA Washington	47	0.3400	47	0.3400	45	0.0000	45	0.0000
WI Wisconsin	47	0.3290	47	0.3290	47	0.2260	47	0.2470
WV West Virginia	45	0.3150	45	0.3150	45	0.3150	45	0.3150
WY Wyoming	47	0.1400	47	0.1400	45	0.0000	45	0.0000

**CANADIAN PROVINCES**

AB Alberta	47	0.2944	47	0.2944	47	0.2126	46	0.0000
*BC Brit. Col.	46	0.4907	46	0.4743	46	0.0883	46	0.0000
MB Manitoba	48	0.3762	48	0.3762	48	0.0982	46	0.0000
NB New Brunswick	45	0.5528	45	0.3500	45	0.2192	45	0.5528
NL Newfoundland	45	0.5397	45	0.5397	45	0.2290	45	0.0000
NS Nova Scotia	45	0.5038	46	0.5070	45	0.2290	45	0.0000
*ON Ontario	41	0.4678	41	0.4809	41	0.1407	41	0.0000
PE Prince Edward Is.	46	0.6477	46	0.6641	46	0.5561	45	0.0000
QC Quebec	47	0.5299	45	0.4972	45	0.0000	45	0.0000
SK Saskatchewan	47	0.4907	47	0.4907	47	0.2944	45	0.0000

Note: For all other fuel types telephone 1-800-482-4382 for applicable tax rate and rate codes.

(\*) - See footnotes on reverse side.

**Pennsylvania Department of Revenue  
Bureau of Motor Fuel Taxes  
Footnotes**

**Arizona** - Biodiesel fuel does not meet the Arizona Statutory definition of an alternate fuel.

**California** - CNG to be reported for each 100 cubic feet at standard pressure and temperature. A blend of Alcohol when containing not more than 15% Gasoline or Diesel should be reported as E-85 or M-85.

**Idaho** - Untaxed Fuel on Indian Reservations - As of March 1, 2005, the retail fuel outlets located on Indian reservations in Idaho and owned by a tribe or an enrolled member of the tribe are not required to pay Idaho fuels tax. If you buy untaxed fuel from one of these retail outlets and place the fuel in the supply tank of an IFTA qualified motor vehicle, you must report the fuel purchase in Section 3 of the IFTA return. However, you cannot report the fuel purchase as tax paid fuel in Column 10 of the IFTA return. For a list of the known Indian retail fuel outlets in Idaho, go to the Tax Commission's Web site at [http://www.tax.idaho.gov/Fuel\\_PurchasedOn\\_Idaho\\_IndianReservations\\_04-15-05.htm](http://www.tax.idaho.gov/Fuel_PurchasedOn_Idaho_IndianReservations_04-15-05.htm) or call 1-800-972-7660, ext. 7536 to contact the Idaho State Tax commission.

**Maine** - CNG rate is per 100 standard cubic feet.

**Michigan** - Diesel fuel that is at least 5% biodiesel fuel qualifies for the biodiesel rate. The biodiesel rate is effective 9/1/2006.

**Mississippi** - Natural Gas - LNG and CNG 100 cubic feet.

**Missouri** - Reporting is not required for propane and/or natural gas in the event that proper fuel decals have been obtained. If fuel decals have not been obtained, a fuel tax return must be completed using the \$0.17 fuel tax rate.

**Montana** - Montana no longer requires gasoline, gasohol and ethanol to be reported on the IFTA tax return.

**New York** - If your total gallons of B20 fuel purchased in New York exceed the taxable gallons of Diesel used in New York, an adjustment is required on your IFTA return. For details, see TSB-M-06(4)M, IFTA Reporting Requirements for the Consumption of B20 in New York State, on our Web site at [www.nystax.gov](http://www.nystax.gov) or call 1-800-972-1233.

**Pennsylvania** - To convert CNG (scf) to gallons, multiply units by .0314. To convert CNG (lbs) to gallons, multiply units by .7087. Dyed diesel fuel or dyed kerosene consumed in PA operations, by qualified motor vehicles authorized by the IRS to use dyed fuel on highway, is not taxable.

**Tennessee** - CNG is 5.66 lbs per gallon.

**Texas** - Biodiesel (B100) and biodiesel blends (such as B20) purchased in Texas must be reported under the fuel type "DIESEL". Instructions for reporting biodiesel and biodiesel blends are online at: <http://window.state.tx.us/taxinfo/fuels/ifta.html> or call toll-free 1-800-252-1383.

**Utah** - Propane and Natural Gas are considered clean fuels for Utah and tax is paid via the purchase of a Clean Special Fuel Certificate (Form TC-596). The certificate must be kept in the vehicle while the vehicle is in Utah. The annual fee for the Clean Special Fuel Certificate is \$82 for vehicles with two axles and a registered gross vehicle weight of 26,000 pounds or less and \$126 for vehicles with three axles or with a registered gross vehicle weight over 26,000 pounds. The Tax Commission will impose a penalty for using dyed fuel on the highways in addition to any Federal penalties.

**Washington** - Effective April 1, 2006 deliveries of motor vehicle and special fuel to the Squaxin Island Tribe and Swinomish Indian Tribal Community reservations located in Washington do not include the state motor vehicle and special fuel taxes. Under the terms of a settlement agreement reached with each tribe, the state will be paid an amount equal to 25% of the state fuel tax on each gallon of motor vehicle fuel and special fuel sold by tribally owned retail stations. Purchases of tax-paid fuel by IFTA carriers should only be reported at a rate of 25% of the total fuel purchased. You must account for all fuel purchased when determining your average miles per gallon. The stations are: Kamilche Trading Post, 93 W. State Route 108, Shelton, WA and Swinomish Northern Lights Gas Station, 12929 Casino Dr., Anacortes, WA.

**British Columbia** - Pure biodiesel (B100) and biodiesel blends (such as B99.9 or less) purchased in British Columbia must be reported on your IFTA return as fuel type "DIESEL".

**Ontario** - Licensees may apply for a tax refund directly to Ontario in respect of the methanol component of the blend for gasoline. Effective June 18, 2002 licensees may also apply for a tax refund directly to Ontario, in respect of biodiesel fuel used as fuel or a fuel additive. Biodiesel fuel must be reported under the fuel type "Special Diesel". As of January 1, 2007 ethanol will be subject to gasoline tax in Ontario at the rate of 14.7 cent per litre.



**Pennsylvania Department of Revenue  
Bureau of Motor Fuel Taxes  
4th Quarter 2006 Fuel Tax Rates (MCRT/IFTA)**

IFTA-400 MF AFP (12-06)

NOTE: U.S. \$ per gallon (p/g): U.S./Canadian Exchange rate - 1.1169 - 0.8953

Jurisdiction	Diesel/ Kerosene		Gasoline		Propane LP Gas		Nat. Gas CNG	
	Rate Code	Tax Rate	Rate Code	Tax Rate	Rate Code	Tax Rate	Rate Code	Tax Rate
AL Alabama	44	0.1900	44	0.1600	44	0.0000	44	0.0000
AR Arkansas	46	0.2250	46	0.2150	46	0.1650	46	0.0500
*AZ Arizona	55	0.2600	46	0.0000	55	0.0000	48	0.0000
*CA California	44	0.3300	44	0.0000	44	0.0600	44	0.0700
CO Colorado	46	0.2050	46	0.2200	46	0.2050	46	0.2050
CT Connecticut	45	0.2600	44	0.2500	44	0.0000	44	0.0000
DE Delaware	42	0.2200	42	0.2300	42	0.2200	42	0.2200
FL Florida	46	0.2997	46	0.1997	45	0.0000	44	0.0000
GA Georgia 10/1-11/30	45	0.1520	45	0.1520	45	0.1240	45	0.1460
GA Georgia 12/1-12/31	46	0.1520	46	0.1320	46	0.1240	46	0.1270
IA Iowa	46	0.2250	46	0.2100	46	0.2000	45	0.1600
*ID Idaho	46	0.2500	44	0.0000	46	0.1810	46	0.1970
IL Illinois	46	0.3500	46	0.3090	46	0.2880	46	0.2880
IN Indiana	91	0.1600	91	0.1800	91	0.1600	91	0.1600
IN Surtax	92	0.1100	92	0.1100	92	0.1100	92	0.1100
KS Kansas	46	0.2600	46	0.2400	46	0.2300	46	0.2300
KY Kentucky	83	0.1530	83	0.1830	83	0.1830	83	0.1530
KY Surtax	84	0.0690	84	0.0300	84	0.0300	84	0.0690
LA Louisiana	46	0.2000	46	0.2000	46	0.1600	46	0.1600
MA Massachusetts	44	0.2100	44	0.2100	44	0.2290	44	0.2290
MD Maryland	44	0.2425	44	0.2350	44	0.2350	44	0.2350
*ME Maine	41	0.2790	40	0.0000	41	0.1940	41	0.2320
*MI Michigan	68	0.2780	45	0.0000	45	0.0000	45	0.0000
MN Minnesota	46	0.2000	46	0.2000	46	0.1500	46	0.2000
*MO Missouri	46	0.1700	45	0.1700	46	0.1700	46	0.1700
*MS Mississippi	46	0.1800	46	0.1800	46	0.1700	46	0.1800
*MT Montana	46	0.2775	46	0.0000	44	0.0518	45	0.0700
NC North Carolina	46	0.2990	46	0.2990	46	0.2990	46	0.2990
ND North Dakota	46	0.2300	46	0.2300	46	0.2300	46	0.2300
NE Nebraska	46	0.2710	46	0.2710	46	0.2710	46	0.2710
NH New Hampshire	40	0.1800	40	0.0000	40	0.0000	40	0.0000
NJ New Jersey	42	0.1750	42	0.1450	42	0.0925	42	0.0925
NM New Mexico	46	0.2100	44	0.0000	46	0.0000	45	0.0000
NV Nevada	46	0.2700	44	0.0000	46	0.2200	46	0.2100
*NY New York	44	0.3615	44	0.3790	44	0.2200	44	0.0000
OH Ohio	86	0.2800	86	0.2800	86	0.2800	73	0.0000
OK Oklahoma	46	0.1300	46	0.1600	46	0.1600	46	0.1600
OR Oregon	44	0.0000	44	0.0000	44	0.0000	44	0.0000
*PA Pennsylvania	51	0.3810	51	0.3120	51	0.2280	51	0.0790
RI Rhode Island	42	0.3000	42	0.3000	42	0.3000	42	0.0000
SC South Carolina	44	0.1600	44	0.1600	44	0.1600	44	0.1600
SD South Dakota	46	0.2200	44	0.0000	46	0.2000	46	0.1000
*TN Tennessee	46	0.1700	46	0.2000	46	0.1400	44	0.1300
*TX Texas	46	0.2000	46	0.2000	46	0.1500	46	0.1500
*UT Utah	46	0.2450	46	0.2450	46	0.0000	46	0.0000
VA Virginia	87	0.1600	87	0.1600	87	0.1600	87	0.1600
VA Surtax	88	0.0350	88	0.0350	88	0.0350	88	0.0350
VT Vermont	54	0.2600	41	0.0000	41	0.0000	41	0.0000
*WA Washington	46	0.3400	46	0.3400	44	0.0000	44	0.0000
WI Wisconsin	46	0.3290	46	0.3290	46	0.2260	46	0.2470
WV West Virginia	44	0.2700	44	0.2700	44	0.2700	44	0.2700
WY Wyoming	46	0.1400	46	0.1400	44	0.0000	44	0.0000

**CANADIAN PROVINCES**

AB Alberta	46	0.3050	46	0.3050	46	0.2203	45	0.0000
*BC Brit. Col.	45	0.5084	45	0.4914	45	0.0915	45	0.0000
MB Manitoba	47	0.3897	47	0.3897	47	0.1017	45	0.0000
NB New Brunswick	44	0.5727	44	0.3626	44	0.2271	44	0.5727
NL Newfoundland	44	0.5591	44	0.5591	44	0.2373	44	0.0000
NS Nova Scotia	44	0.5219	45	0.5253	44	0.2373	44	0.0000
*ON Ontario	40	0.4846	40	0.4982	40	0.1458	40	0.0000
PE Prince Edward Is.	45	0.6642	45	0.6744	45	0.5761	44	0.0000
QC Quebec	46	0.5490	44	0.5151	44	0.0000	44	0.0000
SK Saskatchewan	46	0.5084	46	0.5084	46	0.3050	44	0.0000

Note: For all other fuel types telephone 1-800-482-4382 for applicable tax rate and rate codes.

(\*) - See footnotes on reverse side.

**Pennsylvania Department of Revenue**  
**Bureau of Motor Fuel Taxes**  
**Footnotes**

**Arizona** - Biodiesel fuel does not meet the Arizona Statutory definition of an alternate fuel, therefore this fuel is taxable at the rate of \$0.26 per gallon.

**California** - CNG to be reported for each 100 cubic feet at standard pressure and temperature. A blend of Alcohol when containing not more than 15% Gasoline or Diesel should be reported as E-85 or M-85.

**Idaho** - Untaxed Fuel on Indian Reservations - As of March 1, 2005, the retail fuel outlets located on Indian reservations in Idaho and owned by a tribe or an enrolled member of the tribe are not required to pay Idaho fuels tax. If you buy untaxed fuel from one of these retail outlets and place the fuel in the supply tank of an IFTA qualified motor vehicle, you must report the fuel purchase in Section 3 of the IFTA return. However, you cannot report the fuel purchase as tax paid fuel in Column 10 of the IFTA return. For a list of the known Indian retail fuel outlets in Idaho, go to the Tax Commission's Web site at [http://www.tax.idaho.gov/Fuel\\_PurchasedOn\\_Idaho\\_IndianReservations\\_04-15-05.htm](http://www.tax.idaho.gov/Fuel_PurchasedOn_Idaho_IndianReservations_04-15-05.htm) or call 1-800-972-7660, ext. 7536 to contact the Idaho State Tax commission.

**Maine** - CNG rate is per 100 standard cubic feet.

**Michigan** - Diesel fuel that is at least 5% biodiesel fuel qualifies for the biodiesel rate. The biodiesel rate is effective 9/1/2006.

**Mississippi** - Natural Gas - LNG and CNG 100 cubic feet.

**Missouri** - Reporting is not required for propane and/or natural gas in the event that proper fuel decals have been obtained. If fuel decals have not been obtained, a fuel tax return must be completed using the \$0.17 fuel tax rate.

**Montana** - Montana no longer requires gasoline, gasohol and ethanol to be reported on the IFTA tax return.

**New York** - If your total gallons of B20 fuel purchased in New York exceed the taxable gallons of Diesel used in New York, an adjustment is required on your IFTA return. For details, see TSB-M-06(4)M, IFTA Reporting Requirements for the Consumption of B20 in New York State, on our Web site at [www.nystax.gov](http://www.nystax.gov) or call 1-800-972-1233.

**Pennsylvania** - To convert CNG (scf) to gallons, multiply units by .0314. To convert CNG (lbs) to gallons, multiply units by .7087. Dyed diesel fuel or dyed kerosene consumed in PA operations, by qualified motor vehicles authorized by the IRS to use dyed fuel on highway, is not taxable.

**Tennessee** - CNG is 5.66 lbs per gallon.

**Texas** - Biodiesel (B100) and biodiesel blends (such as B20) purchased in Texas must be reported under the fuel type "DIESEL". Instructions for reporting biodiesel and biodiesel blends are online at: <http://window.state.tx.us/taxinfo/fuels/ifta.html> or call toll-free 1-800-252-1383.

**Utah** - Propane and Natural Gas are considered clean fuels for Utah and tax is paid via the purchase of a Clean Special Fuel Certificate (Form TC-596). The certificate must be kept in the vehicle while the vehicle is in Utah. The annual fee for the Clean Special Fuel Certificate is \$82 for vehicles with two axles and a registered gross vehicle weight of 26,000 pounds or less and \$126 for vehicles with three axles or with a registered gross vehicle weight over 26,000 pounds. The Tax Commission will impose a penalty for using dyed fuel on the highways in addition to any Federal penalties.

**Washington** - Effective April 1, 2006 deliveries of motor vehicle and special fuel to the Squaxin Island Tribe and Swinomish Indian Tribal Community reservations located in Washington do not include the state motor vehicle and special fuel taxes. Under the terms of a settlement agreement reached with each tribe, the state will be paid an amount equal to 25% of the state fuel tax on each gallon of motor vehicle fuel and special fuel sold by tribally owned retail stations. Purchases of tax-paid fuel by IFTA carriers should only be reported at a rate of 25% of the total fuel purchased. You must account for all fuel purchased when determining your average miles per gallon. The stations are: Kamilche Trading Post, 93 W. State Route 108, Shelton, WA and Swinomish Northern Lights Gas Station, 12929 Casino Dr., Anacortes, WA.

**British Columbia** - Pure biodiesel (B100) and biodiesel blends (such as B99.9 or less) purchased in British Columbia must be reported on your IFTA return as fuel type "DIESEL".

**Ontario** - Licensees may apply for a tax refund directly to Ontario in respect of the ethanol or methanol component of the blend for gasoline. Effective June 18, 2002 licensees may also apply for a tax refund directly to Ontario, in respect of biodiesel fuel used as fuel or a fuel additive.



**Pennsylvania Department of Revenue  
Bureau of Motor Fuel Taxes  
3rd Quarter 2006 Fuel Tax Rates (MCRT/IFTA)**

IFTA-400 MF AFP (09-06)

NOTE: U.S. \$ per gallon (p/g): U.S./Canadian Exchange rate - 1.1232 - 0.8903

Jurisdiction	Diesel/ Kerosene		Gasoline		Propane LP Gas		Nat. Gas CNG	
	Rate Code	Tax Rate	Rate Code	Tax Rate	Rate Code	Tax Rate	Rate Code	Tax Rate
AL Alabama	43	0.1900	43	0.1600	43	0.0000	43	0.0000
AR Arkansas	45	0.2250	45	0.2150	45	0.1650	45	0.0500
*AZ Arizona	54	0.2600	45	0.0000	54	0.0000	47	0.0000
*CA California	43	0.3300	43	0.0000	43	0.0600	43	0.0700
CO Colorado	45	0.2050	45	0.2200	45	0.2050	45	0.2050
CT Connecticut	44	0.2600	43	0.2500	43	0.0000	43	0.0000
DE Delaware	41	0.2200	41	0.2300	41	0.2200	41	0.2200
FL Florida	45	0.2997	45	0.1997	44	0.0000	43	0.0000
GA Georgia	44	0.1520	44	0.1520	44	0.1240	44	0.1460
IA Iowa	45	0.2250	45	0.2100	45	0.2000	44	0.1600
*ID Idaho	45	0.2500	43	0.0000	45	0.1810	45	0.1970
IL Illinois	45	0.3500	45	0.3090	45	0.2880	45	0.2880
IN Indiana	89	0.1600	89	0.1800	89	0.1600	89	0.1600
IN Surtax	90	0.1100	90	0.1100	90	0.1100	90	0.1100
KS Kansas	45	0.2600	45	0.2400	45	0.2300	45	0.2300
KY Kentucky	81	0.1530	81	0.1830	81	0.1830	81	0.1530
KY Surtax	82	0.0690	82	0.0300	82	0.0300	82	0.0690
LA Louisiana	45	0.2000	45	0.2000	45	0.1600	45	0.1600
MA Massachusetts	43	0.2100	43	0.2100	43	0.2190	43	0.2190
MD Maryland	43	0.2425	43	0.2350	43	0.2350	43	0.2350
*ME Maine	40	0.2790	39	0.0000	40	0.1940	40	0.2320
*MI Michigan	67	0.3120	44	0.0000	44	0.0000	44	0.0000
MN Minnesota	45	0.2000	45	0.2000	45	0.1500	45	0.2000
*MO Missouri	45	0.1700	44	0.1700	45	0.1700	45	0.1700
*MS Mississippi	45	0.1800	45	0.1800	45	0.1700	45	0.1800
*MT Montana	45	0.2775	45	0.0000	43	0.0518	44	0.0700
NC North Carolina	45	0.2990	45	0.2990	45	0.2990	45	0.2990
ND North Dakota	45	0.2300	45	0.2300	45	0.2300	45	0.2300
NE Nebraska	45	0.2710	45	0.2710	45	0.2710	45	0.2710
NH New Hampshire	39	0.1800	39	0.0000	39	0.0000	39	0.0000
NJ New Jersey	41	0.1750	41	0.1450	41	0.0925	41	0.0925
NM New Mexico	45	0.2100	43	0.0000	45	0.0000	44	0.0000
NV Nevada	45	0.2700	43	0.0000	45	0.2200	45	0.2100
*NY New York	43	0.3615	43	0.3790	43	0.2200	43	0.2520
OH Ohio	85	0.2800	85	0.2800	85	0.2800	72	0.0000
OK Oklahoma	45	0.1300	45	0.1600	45	0.1600	45	0.1600
OR Oregon	43	0.0000	43	0.0000	43	0.0000	43	0.0000
*PA Pennsylvania	50	0.3810	50	0.3120	50	0.2280	50	0.0790
RI Rhode Island	41	0.3000	41	0.3000	41	0.3000	41	0.0000
SC South Carolina	43	0.1600	43	0.1600	43	0.1600	43	0.1600
SD South Dakota	45	0.2200	43	0.0000	45	0.2000	45	0.1000
*TN Tennessee	45	0.1700	45	0.2000	45	0.1400	43	0.1300
TX Texas	45	0.2000	45	0.2000	45	0.1500	45	0.1500
*UT Utah	45	0.2450	45	0.2450	45	0.0000	45	0.0000
VA Virginia	85	0.1600	85	0.1600	85	0.1600	85	0.1600
VA Surtax	86	0.0350	86	0.0350	86	0.0350	86	0.0350
VT Vermont	53	0.2600	40	0.0000	40	0.0000	40	0.0000
*WA Washington	45	0.3400	45	0.3400	43	0.0000	43	0.0000
WI Wisconsin	45	0.3290	45	0.3290	45	0.2260	45	0.2470
WV West Virginia	43	0.2700	43	0.2700	43	0.2700	43	0.2700
WY Wyoming	45	0.1400	45	0.1400	43	0.0000	43	0.0000

**CANADIAN PROVINCES**

AB Alberta	45	0.3033	45	0.3033	45	0.2190	44	0.0000
BC Brit. Col.	44	0.5055	44	0.4886	44	0.0910	44	0.0000
MB Manitoba	46	0.3876	46	0.3876	46	0.1011	44	0.0000
NB New Brunswick	43	0.5695	43	0.4886	43	0.2258	43	0.5695
NL Newfoundland	43	0.5560	43	0.5560	43	0.2359	43	0.0000
NS Nova Scotia	43	0.5190	44	0.5223	43	0.2359	43	0.0000
*ON Ontario	39	0.4819	39	0.4954	39	0.1449	39	0.0000
PE Prince Edward Is.	44	0.7009	44	0.7245	44	0.5729	43	0.0000
QC Quebec	45	0.5459	43	0.5122	43	0.0000	43	0.0000
SK Saskatchewan	45	0.5055	45	0.5055	45	0.3033	43	0.0000

Note: For all other fuel types telephone 1-800-482-4382 for applicable tax rate and rate codes.

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**Pennsylvania Department of Revenue**  
**Bureau of Motor Fuel Taxes**  
**Footnotes**

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**Idaho** - Untaxed Fuel on Indian Reservations - As of March 1, 2005, the retail fuel outlets located on Indian reservations in Idaho and owned by a tribe or an enrolled member of the tribe are not required to pay Idaho fuel tax. If you buy untaxed fuel from on these retail outlets and place the fuel in the supply tank of an IFTA qualified motor vehicle, you must report the fuel purchase in Section 3 of the IFTA return. However, you cannot report the fuel purchased as tax paid fuel in Column 10 of the IFTA return. For a list of the known Indian retail fuel outlets in Idaho, go to the Tax Commission's Web site at [http://www.tax.idaho.gov/Fuel\\_PurchasedOn\\_Idaho\\_IndianReservations\\_04-15-05.htm](http://www.tax.idaho.gov/Fuel_PurchasedOn_Idaho_IndianReservations_04-15-05.htm) or call 1-800-972-7660, ext. 7536 to contact the Idaho State Tax Commission.

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**Missouri** - Reporting is not required for propane and/or natural gas in the event that proper fuel decals have been obtained. If fuel decals have not been obtained, a fuel tax return must be completed using the \$0.17 fuel tax rate.

**Mississippi** - Natural Gas - LNG and CNG 100 cubic feet.

**Montana** - Montana no longer requires gasoline, gasohol and ethanol to reported on the IFTA tax return.

**New York** - If you purchased B20 fuel in NYS and the number of gallons purchased on or after 9/1/2006 exceeds the number of taxable gallons of Diesel shown as used in NYS on your return, please call 1-800-972-1233.

**Pennsylvania** - To convert CNG (scf) to gallons, multiply units by .0314. To convert CNG(lbs) to gallons, multiply units by .7087. Dyed diesel fuel or dyed kerosene consumed in PA operations, by qualified motor vehicles authorized by the IRS to use dyed fuel on highway, is not taxable.

**Tennessee** - CNG is 5.66 lbs per gallon.

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**Ontario** - Licensees may apply for a tax refund directly to Ontario in respect of the ethanol or methanol component of the blend for gasoline. Effective June 18, 2002 licensees may also apply for a tax refund directly to Ontario, in respect of biodiesel fuel used as fuel or a fuel additive.

Pennsylvania Department of Revenue

IFTA-400 MF AFP (06-06)

Bureau of Motor Fuel Taxes

2nd Quarter 2006 Fuel Tax Rates (MCRT/IFTA)



NOTE: U.S. \$ per gallon (p/g): U.S./Canadian Exchange rate - 1.1627 - 0.8601

Jurisdiction	Diesel/ Kerosene		Gasoline		Propane LP Gas		Nat. Gas CNG	
	Rate Code	Tax Rate	Rate Code	Tax Rate	Rate Code	Tax Rate	Rate Code	Tax Rate
AL Alabama	42	0.1900	42	0.1600	42	0.0000	42	0.0000
AR Arkansas	44	0.2250	44	0.2150	44	0.1650	44	0.0500
*AZ Arizona	53	0.2600	44	0.0000	53	0.0000	46	0.0000
*CA California	42	0.3300	42	0.0000	42	0.0600	42	0.0700
CO Colorado	44	0.2050	44	0.2200	44	0.2050	44	0.2050
CT Connecticut	43	0.2600	42	0.2500	42	0.0000	42	0.0000
DE Delaware	40	0.2200	40	0.2300	40	0.2200	40	0.2200
FL Florida	44	0.2997	44	0.1997	43	0.0000	42	0.0000
GA Georgia	43	0.1420	43	0.1340	43	0.1220	43	0.1280
IA Iowa	44	0.2250	44	0.2070	44	0.2000	43	0.1600
*ID Idaho	44	0.2500	42	0.0000	44	0.1810	44	0.1970
IL Illinois	44	0.3500	44	0.3090	44	0.2880	44	0.2880
IN Indiana	87	0.1600	87	0.1800	87	0.1600	87	0.1600
IN Surtax	88	0.1100	88	0.1100	88	0.1100	88	0.1100
KS Kansas	44	0.2600	44	0.2400	44	0.2300	44	0.2300
KY Kentucky	79	0.1410	79	0.1710	79	0.1710	79	0.1410
KY Surtax	80	0.0630	80	0.0270	80	0.0270	80	0.0630
LA Louisiana	44	0.2000	44	0.2000	44	0.1600	44	0.1600
MA Massachusetts	42	0.2100	42	0.2100	42	0.2440	42	0.2440
MD Maryland	42	0.2425	42	0.2350	42	0.2350	42	0.2350
*ME Maine	39	0.2700	38	0.0000	39	0.1880	39	0.2240
MI Michigan	66	0.3020	43	0.0000	43	0.0000	43	0.0000
MN Minnesota	44	0.2000	44	0.2000	44	0.1500	44	0.2000
*MO Missouri	44	0.1700	43	0.1700	44	0.1700	44	0.1700
*MS Mississippi	44	0.1800	44	0.1800	44	0.1700	44	0.1800
*MT Montana	44	0.2775	44	0.0000	42	0.0518	43	0.0700
NC North Carolina	44	0.2990	44	0.2990	44	0.2990	44	0.2990
ND North Dakota	44	0.2300	44	0.2300	44	0.2300	44	0.2300
NE Nebraska	44	0.2610	44	0.2610	44	0.2610	44	0.2610
NH New Hampshire	38	0.1800	38	0.0000	38	0.0000	38	0.0000
NJ New Jersey	40	0.1750	40	0.1450	40	0.0925	40	0.0925
NM New Mexico	44	0.2100	42	0.0000	44	0.0000	43	0.0000
NV Nevada	44	0.2700	42	0.0000	44	0.2200	44	0.2100
NY New York	42	0.3875	42	0.3930	42	0.2340	42	0.3930
OH Ohio	84	0.2800	84	0.2800	84	0.2800	71	0.0000
OK Oklahoma	44	0.1300	44	0.1600	44	0.1600	44	0.1600
OR Oregon	42	0.0000	42	0.0000	42	0.0000	42	0.0000
*PA Pennsylvania	49	0.3810	49	0.3120	49	0.2280	49	0.0790
RI Rhode Island	40	0.3000	40	0.3000	40	0.3000	40	0.0000
SC South Carolina	42	0.1600	42	0.1600	42	0.1600	42	0.1600
SD South Dakota	44	0.2200	42	0.0000	44	0.2000	44	0.1000
*TN Tennessee	44	0.1700	44	0.2000	44	0.1400	42	0.1300
TX Texas	44	0.2000	44	0.2000	44	0.1500	44	0.1500
*UT Utah	44	0.2450	44	0.2450	44	0.0000	44	0.0000
VA Virginia	83	0.1600	83	0.1600	83	0.1600	83	0.1600
VA Surtax	84	0.0350	84	0.0350	84	0.0350	84	0.0350
VT Vermont	52	0.2600	39	0.0000	39	0.0000	39	0.0000
WA Washington	44	0.3100	44	0.3100	42	0.0000	42	0.0000
WI Wisconsin	44	0.3290	44	0.3290	44	0.2260	44	0.2470
WV West Virginia	42	0.2700	42	0.2700	42	0.2700	42	0.2700
WY Wyoming	44	0.1400	44	0.1400	42	0.0000	42	0.0000

CANADIAN PROVINCES

AB Alberta	44	0.2930	44	0.2930	44	0.2116	43	0.0000
BC Brit. Col.	43	0.4883	43	0.4720	43	0.0879	43	0.0000
MB Manitoba	45	0.3744	45	0.3744	45	0.0977	43	0.0000
NB New Brunswick	42	0.5502	42	0.4720	42	0.2181	42	0.5502
NL Newfoundland	42	0.5371	42	0.5371	42	0.2279	42	0.0000
NS Nova Scotia	42	0.5013	43	0.5046	42	0.2279	42	0.0000
*ON Ontario	38	0.4656	38	0.4785	38	0.1400	38	0.0000
PE Prince Edward Is.	43	0.6739	43	0.6999	43	0.5535	42	0.0000
QC Quebec	44	0.5274	42	0.4948	42	0.0000	42	0.0000
SK Saskatchewan	44	0.4883	44	0.4883	44	0.2930	42	0.0000

Note: For all other fuel types telephone 1-800-482-4382 for applicable tax rate and rate codes.

(\*) - See footnotes on reverse side.

**Pennsylvania Department of Revenue**  
**Bureau of Motor Fuel Taxes**  
**Footnotes**

**Arizona** - Biodiesel fuel does not meet the Arizona Statutory definition of an alternative fuel, therefore this fuel is taxable at the rate of \$0.26 per gallon.

**California** - CNG to reported for each 100 cubic feet at standard pressure and temperature. A blend of Alcohol when containing not more than 15% Gasoline or Diesel should be reported as E-85 or M-85.

**Idaho** - Untaxed Fuel on Indian Reservations - As of March 1, 2005, the retail fuel outlets located on Indian reservations in Idaho and owned by a tribe or an enrolled member of the tribe are not required to pay Idaho fuel tax. If you buy untaxed fuel from on these retail outlets and place the fuel in the supply tank of an IFTA qualified motor vehicle, you must report the fuel purchase in Section 3 of the IFTA return. However, you cannot report the fuel purchased as tax paid fuel in Column 10 of the IFTA return. For a list of the known Indian retail fuel outlets in Idaho, go to the Tax Commission's Web site at [http://www.tax.idaho.gov/Fuel\\_PurchasedOn\\_Idaho\\_IndianReservations\\_04-15-05.htm](http://www.tax.idaho.gov/Fuel_PurchasedOn_Idaho_IndianReservations_04-15-05.htm) or call 1-800-972-7660, ext. 7536 to contact the Idaho State Tax Commission.

**Maine** - CNG rate is per 100 standard cubic feet.

**Michigan** - Diesel fuel that is at least 5% biodiesel fuel qualifies for the biodiesel rate. The biodiesel rate is effective 9/1/2006.

**Missouri** - Reporting is not required for propane and/or natural gas in the event that proper fuel decals have been obtained. If fuel decals have not been obtained, a fuel tax return must be completed using the \$0.17 fuel tax rate.

**Mississippi** - Natural Gas - LNG and CNG 100 cubic feet.

**Montana** - Montana no longer requires gasoline, gasohol and ethanol to reported on the IFTA tax return.

**New York** - If you purchased B20 fuel in NYS and the number of gallons purchased on or after 9/1/2006 exceeds the number of taxable gallons of Diesel shown as used in NYS on your return, please call 1-800-972-1233.

**Pennsylvania** - To convert CNG (scf) to gallons, multiply units by .0314. To convert CNG(lbs) to gallons, multiply units by .7087. Dyed diesel fuel or dyed kerosene consumed in PA operations, by qualified motor vehicles authorized by the IRS to use dyed fuel on highway, is not taxable.

**Tennessee** - CNG is 5.66 lbs per gallon.

**Utah** - Propane and Natural Gas are considered clean fuels for Utah and tax is paid via the purchase of a Clean Special Fuel Certificate (Form TC-596). The certificate must be kept in the vehicle while the vehicle is in Utah. The annual fee for the Clean Special Fuel Certificate is \$82 for vehicles with two axles and a registered gross vehicle weight of 26,000 pounds or less and \$126 for vehicles with three axles or with a registered gross vehicle weight over 26,000 pounds. The Tax Commission will impose a penalty for using dyed fuel on the highways in addition to any Federal penalties.

**Washington** - Effective April 1, 2006 deliveries of motor vehicle and special fuel to the Squaxin Island Tribe and Swinomish Tribal Community reservations located in Washington do not include the state motor vehicle and special fuel taxes. Under the terms of a settlement agreement reached with each tribe, the state will be paid an amount equal to 25% of the state fuel tax on each gallon of motor vehicle fuel and special fuel sold by tribally owned retail stations. Purchase of tax-paid fuel by IFTA carriers should only be reported at a rate of 25% of the total fuel purchased. You must account for all fuel purchased when determining your average miles per gallon. The stations are: Kamilche Trading Post, 93 W. State Route 108, Shelton, WA and Swinomish Northern Lights Gas Station, 12929 Casino Dr, Anacortes, WA.

**Ontario** - Licensees may apply for a tax refund directly to Ontario in respect of the ethanol or methanol component of the blend for gasoline. Effective June 18, 2002 licensees may also apply for a tax refund directly to Ontario, in respect of biodiesel fuel used as fuel or a fuel additive.



Bureau of Motor Fuel Taxes  
1st Quarter 2006 Fuel Tax Rates (MCRT/IFTA)

NOTE: U.S. \$ per gallon (p/g): U.S./Canadian Exchange rate - 1.1633 - 0.8596

Jurisdiction	Diesel/ Kerosene		Gasoline		Propane LP Gas		Nat. Gas CNG	
	Rate Code	Tax Rate	Rate Code	Tax Rate	Rate Code	Tax Rate	Rate Code	Tax Rate
AL Alabama	41	0.1900	41	0.1600	41	0.0000	41	0.0000
AR Arkansas	43	0.2250	43	0.2150	43	0.1650	43	0.0500
*AZ Arizona	52	0.2600	43	0.0000	52	0.0000	45	0.0000
*CA California	41	0.3300	41	0.0000	41	0.0600	41	0.0700
CO Colorado	43	0.2050	43	0.2200	43	0.2050	43	0.2050
CT Connecticut	42	0.2600	41	0.2500	41	0.0000	41	0.0000
DE Delaware	39	0.2200	39	0.2300	39	0.2200	39	0.2200
FL Florida	43	0.2997	43	0.1997	42	0.0000	41	0.0000
GA Georgia	42	0.1420	42	0.1340	42	0.1220	42	0.1280
IA Iowa	43	0.2250	43	0.2070	43	0.2000	42	0.1600
*ID Idaho	43	0.2500	41	0.0000	43	0.1810	43	0.1970
IL Illinois	43	0.3500	43	0.3090	43	0.2880	43	0.2880
IN Indiana	85	0.1600	85	0.1800	85	0.1600	85	0.1600
IN Surtax	86	0.1100	86	0.1100	86	0.1100	86	0.1100
KS Kansas	43	0.2600	43	0.2400	43	0.2300	43	0.2300
KY Kentucky	77	0.1410	77	0.1710	77	0.1710	77	0.1410
KY Surtax	78	0.0630	78	0.0270	78	0.0270	78	0.0630
LA Louisiana	43	0.2000	43	0.2000	43	0.1600	43	0.1600
MA Massachusetts	41	0.2100	41	0.2100	41	0.2090	41	0.2090
MD Maryland	41	0.2425	41	0.2350	41	0.2350	41	0.2350
*ME Maine	38	0.2700	37	0.0000	38	0.1880	38	0.2240
MI Michigan	65	0.2760	42	0.0000	42	0.0000	42	0.0000
MN Minnesota	43	0.2000	43	0.2000	43	0.1500	43	0.2000
*MO Missouri	43	0.1700	42	0.1700	43	0.1700	43	0.1700
*MS Mississippi	43	0.1800	43	0.1800	43	0.1700	43	0.1800
*MT Montana	43	0.2775	43	0.0000	41	0.0518	42	0.0700
NC North Carolina	43	0.2990	43	0.2990	43	0.2990	43	0.2990
ND North Dakota	43	0.2300	43	0.2300	43	0.2300	43	0.2300
NE Nebraska	43	0.2610	43	0.2610	43	0.2610	43	0.2610
NH New Hampshire	37	0.1800	37	0.0000	37	0.0000	37	0.0000
NJ New Jersey	39	0.1750	39	0.1450	39	0.0925	39	0.0925
NM New Mexico	43	0.2100	41	0.0000	43	0.0000	42	0.0000
NV Nevada	43	0.2700	41	0.0000	43	0.2200	43	0.2100
NY New York	41	0.4165	41	0.4220	41	0.2630	41	0.4220
OH Ohio	83	0.2800	83	0.2800	83	0.2800	70	0.0000
OK Oklahoma	43	0.1300	43	0.1600	43	0.1600	43	0.1600
OR Oregon	41	0.0000	41	0.0000	41	0.0000	41	0.0000
*PA Pennsylvania	48	0.3810	48	0.3120	48	0.2280	48	0.0790
RI Rhode Island	39	0.3000	39	0.3000	39	0.3000	39	0.0000
SC South Carolina	41	0.1600	41	0.1600	41	0.1600	41	0.1600
SD South Dakota	43	0.2200	41	0.0000	43	0.2000	43	0.1000
*TN Tennessee	43	0.1700	43	0.2000	43	0.1400	41	0.1300
TX Texas	43	0.2000	43	0.2000	43	0.1500	43	0.1500
*UT Utah	43	0.2450	43	0.2450	43	0.0000	43	0.0000
VA Virginia	81	0.1600	81	0.1600	81	0.1600	81	0.1600
VA Surtax	82	0.0350	82	0.0350	82	0.0350	82	0.0350
VT Vermont	51	0.2600	38	0.0000	38	0.0000	38	0.0000
WA Washington	43	0.3100	43	0.3100	41	0.0000	41	0.0000
WI Wisconsin	43	0.3290	43	0.3290	43	0.2190	43	0.2390
WV West Virginia	41	0.2700	41	0.2700	41	0.2700	41	0.2700
WY Wyoming	43	0.1400	43	0.1400	41	0.0000	41	0.0000

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BC Brit. Col.	42	0.4881	42	0.4718	42	0.0879	42	0.0000
MB Manitoba	44	0.3742	44	0.3742	44	0.0977	42	0.0000
NB New Brunswick	41	0.5499	41	0.4718	41	0.2180	41	0.5499
NL Newfoundland	41	0.5368	41	0.5368	41	0.2278	41	0.0000
NS Nova Scotia	41	0.5011	42	0.5043	41	0.2278	41	0.0000
*ON Ontario	37	0.4653	37	0.4783	37	0.1399	37	0.0000
PE Prince Edward Is.	42	0.6475	42	0.6573	42	0.5532	41	0.0000
QC Quebec	43	0.5271	41	0.4945	41	0.0000	41	0.0000
SK Saskatchewan	43	0.4881	43	0.4881	43	0.2929	41	0.0000

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