Bureau of Motor and Alternative Fuel Taxes
Third Quarter 2013 Fuel Tax Rates (MCRT/IFTA)

pennsylvania
DEPARTMENT OF REVENUE

IFTA-400 MF AFP (09-13)

NOTE: U.S. $ per gallon (p/g): U.S./Canadian Exchange rate - 1.0175 - 0.9828

Jurisdiction	Diesel/ Kerosene		Gasoline		Liq Nat. Gas/LNG		Propane LP Gas		Nat. Gas CNG	
	Rate Code	Tax Rate	Rate Code	Tax Rate	Rate Code	Tax Rate	Rate Code	Tax Rate	Rate Code	Tax Rate
AL Alabama	71	0.1900	71	0.1600	06	0.1900	71	0.1900	71	0.1900
AR Arkansas	73	0.2250	73	0.2150	06	0.0000	73	0.1650	73	0.0500
*AZ Arizona	82	0.2600	73	0.1800	06	0.0000	82	0.0000	75	0.0000
*CA California	71	0.4530	71	0.0000	06	0.0600	71	0.0600	71	0.0700
CO Colorado	73	0.2050	73	0.2200	06	0.2050	73	0.2050	73	0.2050
*CT Connecticut	72	0.5490	71	0.2500	06	0.2600	71	0.2600	71	0.2600
DE Delaware	69	0.2200	69	0.2300	06	0.2200	69	0.2200	69	0.2200
FL Florida	73	0.3307	73	0.3087	06	0.3307	72	0.0000	71	0.3307
GA Georgia	77	0.1840	77	0.1650	06	0.1630	77	0.1340	77	0.1630
IA Iowa	73	0.2250	73	0.2100	06	0.2250	73	0.2000	72	0.1600
*ID Idaho	73	0.2500	71	0.0000	06	0.1970	73	0.1810	73	0.1970
IL Illinois	73	0.4300	73	0.3910	06	0.3150	73	0.3150	73	0.3150
IN Indiana	45	0.1600	45	0.1800	11	0.1600	45	0.1600	45	0.1600
IN Surtax	46	0.1100	46	0.1100	12	0.1100	46	0.1100	46	0.1100
KS Kansas	73	0.2600	73	0.2400	06	0.2300	73	0.2300	73	0.2300
KY Kentucky	37	0.2790	37	0.3090	11	0.2790	37	0.3090	37	0.2790
KY Surtax	38	0.1350	38	0.0580	12	0.1350	38	0.0580	38	0.1350
LA Louisiana	73	0.2000	73	0.2000	06	0.1600	73	0.1600	73	0.1600
MA Mass 7/1 - 7/30	71	0.2100	71	0.2100	06	0.1770	71	0.1770	71	0.1770
MA Mass 7/31 - 9/30	72	0.2400	72	0.2400	07	0.1770	72	0.1770	72	0.1770
*MD Maryland	71	0.2775	71	0.2700	06	0.2700	71	0.2700	71	0.2700
*ME Maine	68	0.3120	67	0.0000	06	0.1780	68	0.2190	68	0.2430
MI Michigan	95	0.3600	72	0.0000	06	0.0000	72	0.0000	72	0.0000
*MN Minnesota	74	0.2850	74	0.2850	06	0.1710	74	0.2135	74	0.2474
*MO Missouri	73	0.1700	72	0.1700	06	0.1700	73	0.1700	73	0.1700
*MS Mississippi	73	0.1800	73	0.1800	06	0.2280	73	0.1700	73	0.2280
*MT Montana	73	0.2775	73	0.0000	06	0.0000	71	0.0518	72	0.0700
NC North Carolina	73	0.3760	73	0.3760	06	0.3760	73	0.3760	73	0.3760
ND North Dakota	73	0.2300	73	0.2300	06	0.0000	73	0.2300	73	0.2300
NE Nebraska	73	0.2460	73	0.2460	06	0.2460	73	0.2460	73	0.2460
NH New Hampshire	67	0.1800	67	0.0000	06	0.0000	67	0.0000	67	0.0000
NJ New Jersey	69	0.1750	69	0.1450	06	0.0925	69	0.0925	69	0.0925
NM New Mexico	73	0.2100	71	0.0000	06	0.0000	73	0.0000	72	0.0000
NV Nevada	73	0.2700	71	0.2300	06	0.2700	73	0.2200	73	0.2100
*NY New York	71	0.4085	71	0.4260	06	0.0000	71	0.2400	71	0.0000
OH Ohio	13	0.2800	13	0.2800	06	0.2800	13	0.2800	00	0.0000
OK Oklahoma	73	0.1300	73	0.1600	06	0.1600	73	0.1600	73	0.0500
OR Oregon	71	0.0000	71	0.0000	06	0.0000	71	0.0000	71	0.0000
*PA Pennsylvania	78	0.3810	78	0.3120	06	0.2040	78	0.2280	78	0.3120
RI Rhode Island	69	0.3200	69	0.3200	06	0.3200	69	0.3200	69	0.0000
SC South Carolina	71	0.1600	71	0.1600	06	0.1600	71	0.1600	71	0.1600
SD South Dakota	73	0.2200	71	0.0000	06	0.0000	73	0.2000	73	0.1000
*TN Tennessee	73	0.1700	73	0.2000	06	0.2000	73	0.1400	71	0.1300
*TX Texas	73	0.2000	73	0.2000	06	0.1500	73	0.1500	73	0.1500
UT Utah	73	0.2450	73	0.2450	06	0.0850	73	0.0000	73	0.0850
VA Virginia	41	0.2020	41	0.1110	11	0.1110	41	0.1110	41	0.1110
VA Surtax	42	0.0350	42	0.1260	12	0.1260	42	0.1260	42	0.1260
VT Vermont	81	0.3100	68	0.0000	06	0.0000	68	0.0000	68	0.0000
*WA Washington	73	0.3750	73	0.3750	06	0.0000	71	0.0000	71	0.0000
WI Wisconsin	73	0.3290	73	0.3290	06	0.1970	73	0.2260	73	0.2470
WV West Virginia	71	0.3470	71	0.3470	06	0.3470	71	0.3470	71	0.3470
WY Wyoming	73	0.2400	73	0.2400	06	0.2400	71	0.2400	71	0.2400
CANADIAN PROVINCES										
*AB Alberta	73	0.3348	73	0.3348	06	0.0000	73	0.2418	72	0.0000
*BC Brit. Col.	72	0.8433	72	0.7875	06	0.0000	72	0.2723	72	0.0000
*MB Manitoba	75	0.5208	75	0.5208	07	0.1116	75	0.1116	73	0.1116
NB New Brunswick	71	0.7142	71	0.5059	06	0.7142	71	0.2492	71	0.7142
NL Newfoundland	71	0.6138	71	0.6138	06	0.0000	71	0.2604	71	0.0000
NS Nova Scotia	71	0.5729	72	0.5766	06	0.0000	71	0.2604	71	0.0000
*ON Ontario	67	0.5320	67	0.5468	06	0.0000	67	0.1600	67	0.0000
PE Prince Edward Is	73	0.7514	73	0.4873	06	0.0000	73	0.0000	72	0.0000
QC Quebec	73	0.7514	71	0.7142	06	0.0000	71	0.0000	71	0.0000
SK Saskatchewan	73	0.5580	73	0.5580	06	0.0000	73	0.3348	71	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.

Pennsylvania Department of Revenue
Bureau of Motor Fuel Taxes
Footnotes

Arizona - Vehicles less than 3 axles and with declared Gross Vehicle Weight under 26,001 lbs. are taxed at $.18 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.

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 7685.

Maine - CNG rate is per 100 standard cubic feet.

Maryland - Effective date is 7/1/2013. See website: http://taxes.marylandtaxes.com/Business_Taxes/Business_Tax_Types/Motor_Fuel_Tax/Tax_Information/Motor_Fuel_Tax_Rates/

Minnesota - CNG rate: .002474 per 100 cubic foot.

Mississippi - CNG and LNG taxed at 18 cents per 100 CF. Conv. to IRS GGE

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 - For information on B20, see TSB-M-06(4)M, IFTA Reporting Requirements for the Consumption of B20 in New York State. For information on CNG and LNG, see TSB-M-13(1)M, Liquefied Natural Gas Treated the Same As Compressed Natural Gas. Both TSB-M's can be found at www.tax.ny.gov

Pennsylvania - To convert CNG from standard cubic feet (scf) into Gasoline Gallon Equivalents (GGEs), divide CNG (scf) units by 126.67. 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 tribual 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 biodesel. 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.

Manitoba - Tax rate for LNG and CNG is per cubic meter.