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

pennsylvania
DEPARTMENT OF REVENUE

IFTA-400 MF AFP (12-13)

NOTE: U.S. $ per gallon (p/g): U.S./Canadian Exchange rate - 1.0316 - 0.9694

| 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 | 72 | 0.1900 | 72 | 0.1600 | 07 | 0.1900 | 72 | 0.1900 | 72 | 0.1900 |
| AR Arkansas | 74 | 0.2250 | 74 | 0.2150 | 07 | 0.0000 | 74 | 0.1650 | 74 | 0.0500 |
| *AZ Arizona | 83 | 0.2600 | 74 | 0.1800 | 07 | 0.0000 | 83 | 0.0000 | 76 | 0.0000 |
| *CA California | 72 | 0.4530 | 72 | 0.0000 | 07 | 0.0600 | 72 | 0.0600 | 72 | 0.0700 |
| CO Colorado | 74 | 0.2050 | 74 | 0.2200 | 07 | 0.2050 | 74 | 0.2050 | 74 | 0.2050 |
| *CT Connecticut | 73 | 0.5490 | 72 | 0.2500 | 07 | 0.2600 | 72 | 0.2600 | 72 | 0.2600 |
| DE Delaware | 70 | 0.2200 | 70 | 0.2300 | 07 | 0.2200 | 70 | 0.2200 | 70 | 0.2200 |
| FL Florida | 74 | 0.3307 | 74 | 0.3087 | 07 | 0.3307 | 73 | 0.0000 | 72 | 0.3307 |
| GA Georgia | 78 | 0.1790 | 78 | 0.1700 | 07 | 0.1680 | 78 | 0.1340 | 78 | 0.1680 |
| IA Iowa | 74 | 0.2250 | 74 | 0.2100 | 07 | 0.2250 | 74 | 0.2000 | 73 | 0.1600 |
| *ID Idaho | 74 | 0.2500 | 72 | 0.0000 | 07 | 0.1970 | 74 | 0.1810 | 74 | 0.1970 |
| IL Illinois | 74 | 0.4300 | 74 | 0.3910 | 07 | 0.3150 | 74 | 0.3150 | 74 | 0.3150 |
| IN Indiana | 47 | 0.1600 | 47 | 0.1800 | 13 | 0.1600 | 47 | 0.1600 | 47 | 0.1600 |
| IN Surtax | 48 | 0.1100 | 48 | 0.1100 | 14 | 0.1100 | 48 | 0.1100 | 48 | 0.1100 |
| KS Kansas | 74 | 0.2600 | 74 | 0.2400 | 07 | 0.2300 | 74 | 0.2300 | 74 | 0.2300 |
| KY Kentucky | 39 | 0.2790 | 39 | 0.3090 | 13 | 0.2790 | 39 | 0.3090 | 39 | 0.2790 |
| KY Surtax | 40 | 0.1350 | 40 | 0.0580 | 14 | 0.1350 | 40 | 0.0580 | 40 | 0.1350 |
| LA Louisiana | 74 | 0.2000 | 74 | 0.2000 | 07 | 0.1600 | 74 | 0.1600 | 74 | 0.1600 |
| MA Massachusetts | 73 | 0.2400 | 73 | 0.2400 | 08 | 0.1350 | 73 | 0.1350 | 73 | 0.1350 |
| MD Maryland | 72 | 0.2775 | 72 | 0.2700 | 07 | 0.2700 | 72 | 0.2700 | 72 | 0.2700 |
| *ME Maine | 69 | 0.3120 | 68 | 0.0000 | 07 | 0.1780 | 69 | 0.2190 | 69 | 0.2430 |
| MI Michigan | 96 | 0.3590 | 73 | 0.0000 | 07 | 0.0000 | 73 | 0.0000 | 73 | 0.0000 |
| *MN Minnesota | 75 | 0.2850 | 75 | 0.2850 | 07 | 0.1710 | 75 | 0.2135 | 75 | 0.2474 |
| *MO Missouri | 74 | 0.1700 | 73 | 0.1700 | 07 | 0.0000 | 74 | 0.1700 | 74 | 0.0000 |
| *MS Mississippi | 74 | 0.1800 | 74 | 0.1800 | 07 | 0.2280 | 74 | 0.1700 | 74 | 0.2280 |
| *MT Montana | 74 | 0.2775 | 74 | 0.0000 | 07 | 0.0000 | 72 | 0.0518 | 73 | 0.0700 |
| NC North Carolina | 74 | 0.3750 | 74 | 0.3750 | 07 | 0.3750 | 74 | 0.3750 | 74 | 0.3750 |
| ND North Dakota | 74 | 0.2300 | 74 | 0.2300 | 07 | 0.0000 | 74 | 0.2300 | 74 | 0.2300 |
| NE Nebraska | 74 | 0.2630 | 74 | 0.2630 | 07 | 0.2630 | 74 | 0.2630 | 74 | 0.2630 |
| NH New Hampshire | 68 | 0.1800 | 68 | 0.0000 | 07 | 0.0000 | 68 | 0.0000 | 68 | 0.0000 |
| NJ New Jersey | 70 | 0.1750 | 70 | 0.1450 | 07 | 0.0925 | 70 | 0.0925 | 70 | 0.0925 |
| NM New Mexico | 74 | 0.2100 | 72 | 0.0000 | 07 | 0.0000 | 74 | 0.0000 | 73 | 0.0000 |
| NV Nevada | 74 | 0.2700 | 72 | 0.2300 | 07 | 0.2700 | 74 | 0.2200 | 74 | 0.2100 |
| *NY New York | 72 | 0.4085 | 72 | 0.4260 | 07 | 0.0000 | 72 | 0.2400 | 72 | 0.0000 |
| OH Ohio | 14 | 0.2800 | 14 | 0.2800 | 07 | 0.2800 | 14 | 0.2800 | 01 | 0.0000 |
| OK Oklahoma | 74 | 0.1300 | 74 | 0.1600 | 07 | 0.1600 | 74 | 0.1600 | 74 | 0.0500 |
| OR Oregon | 72 | 0.0000 | 72 | 0.0000 | 07 | 0.0000 | 72 | 0.0000 | 72 | 0.0000 |
| *PA Pennsylvania | 79 | 0.3810 | 79 | 0.3120 | 07 | 0.2040 | 79 | 0.2280 | 79 | 0.3120 |
| RI Rhode Island | 70 | 0.3200 | 70 | 0.3200 | 07 | 0.3200 | 70 | 0.3200 | 70 | 0.0000 |
| SC South Carolina | 72 | 0.1600 | 72 | 0.1600 | 07 | 0.1600 | 72 | 0.1600 | 72 | 0.1600 |
| SD South Dakota | 74 | 0.2200 | 72 | 0.0000 | 07 | 0.0000 | 74 | 0.2000 | 74 | 0.1000 |
| *TN Tennessee | 74 | 0.1700 | 74 | 0.2000 | 07 | 0.2000 | 74 | 0.1400 | 72 | 0.1300 |
| *TX Texas | 74 | 0.2000 | 74 | 0.2000 | 07 | 0.1500 | 74 | 0.1500 | 74 | 0.1500 |
| UT Utah | 74 | 0.2450 | 74 | 0.2450 | 07 | 0.0850 | 74 | 0.0000 | 74 | 0.0850 |
| VA Virginia | 43 | 0.2020 | 43 | 0.1110 | 13 | 0.1110 | 43 | 0.1110 | 43 | 0.1110 |
| VA Surtax | 44 | 0.0350 | 44 | 0.1260 | 14 | 0.1260 | 44 | 0.1260 | 44 | 0.1260 |
| VT Vermont | 82 | 0.3100 | 69 | 0.0000 | 07 | 0.0000 | 69 | 0.0000 | 69 | 0.0000 |
| *WA Washington | 74 | 0.3750 | 74 | 0.3750 | 07 | 0.0000 | 72 | 0.0000 | 72 | 0.0000 |
| WI Wisconsin | 74 | 0.3290 | 74 | 0.3290 | 07 | 0.1970 | 74 | 0.2260 | 74 | 0.2470 |
| WV West Virginia | 72 | 0.3470 | 72 | 0.3470 | 07 | 0.3470 | 72 | 0.3470 | 72 | 0.3470 |
| WY Wyoming | 74 | 0.2400 | 74 | 0.2400 | 07 | 0.2400 | 72 | 0.2400 | 72 | 0.2400 |
| CANADIAN PROVINCES | | | | | | | | | | |
| *AB Alberta | 74 | 0.3303 | 74 | 0.3303 | 07 | 0.0000 | 74 | 0.2385 | 73 | 0.0000 |
| *BC Brit. Col. | 73 | 0.8318 | 73 | 0.7768 | 07 | 0.0000 | 73 | 0.2686 | 73 | 0.0000 |
| *MB Manitoba | 76 | 0.5137 | 76 | 0.5137 | 08 | 0.1101 | 76 | 0.1101 | 74 | 0.1101 |
| NB New Brunswick | 72 | 0.7044 | 72 | 0.4990 | 07 | 0.7044 | 72 | 0.2458 | 72 | 0.7044 |
| NL Newfoundland | 72 | 0.6054 | 72 | 0.6054 | 07 | 0.0000 | 72 | 0.2569 | 72 | 0.0000 |
| NS Nova Scotia | 72 | 0.5650 | 73 | 0.5687 | 07 | 0.0000 | 72 | 0.2569 | 72 | 0.0000 |
| *ON Ontario | 68 | 0.5247 | 68 | 0.5394 | 07 | 0.0000 | 68 | 0.1578 | 68 | 0.0000 |
| PE Prince Edward Is | 74 | 0.7412 | 74 | 0.4806 | 07 | 0.0000 | 74 | 0.0000 | 73 | 0.0000 |
| QC Quebec | 74 | 0.7412 | 72 | 0.7044 | 07 | 0.0000 | 72 | 0.0000 | 72 | 0.0000 |
| SK Saskatchewan | 74 | 0.5504 | 74 | 0.5504 | 07 | 0.0000 | 74 | 0.3303 | 72 | 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 taxes 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.