

**Bureau of Motor and Alternative Fuel Taxes  
Third Quarter 2015 Fuel Tax Rates (MCRT/IFTA)**



IFTA-400 MF AFP (09-15)

NOTE: U.S. \$ per gallon (p/g): U.S./Canadian Exchange rate - 1.2321 - 0.8116

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	80	0.1900	80	0.1600	15	0.0000	80	0.1900	80	0.0000
AR Arkansas	81	0.2250	81	0.2150	14	0.0500	81	0.1650	81	0.0500
*AZ Arizona	90	0.2600	81	0.1800	14	0.0000	90	0.0000	83	0.0000
*CA California	79	0.4500	79	0.0000	14	0.1017	79	0.0600	79	0.0887
CO Colorado	81	0.2050	81	0.2200	14	0.0500	81	0.0500	81	0.0600
*CT Connecticut	80	0.5030	79	0.2500	14	0.2600	79	0.2600	79	0.2600
DE Delaware	77	0.2200	77	0.2300	14	0.2200	77	0.2200	77	0.2200
*FL Florida	81	0.3367	81	0.3159	14	0.0000	80	0.0000	79	0.0000
GA Georgia	85	0.2900	85	0.2600	14	0.2600	85	0.2600	85	0.2600
IA Iowa	82	0.3250	82	0.3080	15	0.3250	82	0.3000	81	0.3100
*ID Idaho	81	0.3200	79	0.0000	14	0.3490	81	0.3200	81	0.3200
IL Illinois	81	0.4270	81	0.3830	14	0.2840	81	0.2840	81	0.2840
IN Indiana	61	0.1600	61	0.1800	27	0.1600	61	0.1600	61	0.1600
IN Surtax	62	0.1100	62	0.1100	28	0.1100	62	0.1100	62	0.1100
KS Kansas	81	0.2600	81	0.2400	14	0.2600	81	0.2300	81	0.2400
KY Kentucky	53	0.2160	53	0.2460	27	0.2160	53	0.2460	53	0.2160
KY Surtax	54	0.1020	54	0.0440	28	0.1020	54	0.0440	54	0.1020
LA Louisiana	81	0.2000	81	0.2000	14	0.1600	81	0.1600	81	0.1600
MA Massachusetts	80	0.2400	80	0.2400	15	0.1800	80	0.2400	80	0.1800
*MD Maryland	79	0.3285	79	0.3210	14	0.3210	79	0.3210	79	0.3210
*ME Maine	76	0.3120	75	0.0000	14	0.1780	76	0.2190	76	0.2430
MI Michigan	03	0.2870	80	0.0000	14	0.0000	80	0.0000	80	0.0000
*MN Minnesota	82	0.2850	82	0.2850	14	0.1710	82	0.2135	82	0.2474
*MO Missouri	81	0.1700	80	0.1700	14	0.0000	81	0.1700	81	0.0000
*MS Mississippi	81	0.1800	81	0.1800	14	0.1800	81	0.1700	81	0.2280
*MT Montana	81	0.2775	81	0.0000	14	0.0000	79	0.0518	80	0.0700
NC North Carolina	81	0.3600	81	0.3600	14	0.3600	81	0.3600	81	0.3600
ND North Dakota	81	0.2300	81	0.2300	14	0.0000	81	0.2300	81	0.2300
NE Nebraska	81	0.2610	81	0.2610	14	0.2610	81	0.2610	81	0.2610
NH New Hampshire	75	0.2220	75	0.0000	14	0.2220	75	0.2220	75	0.2220
NJ New Jersey	77	0.1750	77	0.1450	14	0.0925	77	0.0925	77	0.0925
NM New Mexico	81	0.2100	79	0.0000	14	0.0000	81	0.0000	80	0.0000
NV Nevada	81	0.2700	79	0.2300	14	0.2700	81	0.2200	81	0.2100
*NY New York	79	0.4005	79	0.4050	14	0.0000	79	0.2270	79	0.0000
OH Ohio	21	0.2800	21	0.2800	14	0.2800	21	0.2800	08	0.0000
OK Oklahoma	81	0.1300	81	0.1600	14	0.0500	81	0.1600	81	0.0500
OR Oregon	79	0.0000	79	0.0000	14	0.0000	79	0.0000	79	0.0000
*PA Pennsylvania	86	0.6420	86	0.5050	14	0.3350	86	0.3720	86	0.5050
RI Rhode Island	77	0.3300	77	0.3300	14	0.3300	77	0.3300	77	0.0000
SC South Carolina	79	0.1600	79	0.1600	14	0.1600	79	0.1600	79	0.1600
*SD South Dakota	81	0.2800	79	0.0000	14	0.0000	81	0.0000	81	0.0000
*TN Tennessee	81	0.1700	81	0.2000	14	0.2000	81	0.1400	79	0.1300
*TX Texas 6/1-8/31	81	0.2000	81	0.2000	14	0.1500	81	0.1500	81	0.1500
*TX Texas 9/1-9/30	82	0.2000	82	0.2000	15	0.1500	82	0.0000	82	0.1500
*UT Utah	81	0.2450	81	0.2450	14	0.1050	81	0.0000	81	0.1050
*VA Virginia	57	0.2020	57	0.1620	27	0.1620	57	0.1620	57	0.1620
*VA Surtax	58	0.0350	58	0.0750	28	0.0750	58	0.0750	58	0.0750
VT Vermont	89	0.3100	76	0.0000	14	0.0000	76	0.0000	76	0.0000
*WA Washington 6/1-7/31	81	0.3750	81	0.3750	14	0.0000	79	0.0000	79	0.0000
*WA Washington 8/1-9/30	82	0.4450	82	0.4450	15	0.0000	80	0.0000	80	0.0000
WI Wisconsin	81	0.3290	81	0.3290	14	0.1970	81	0.2260	81	0.2470
WV West Virginia	79	0.3460	79	0.3460	14	0.1550	79	0.2110	79	0.2400
WY Wyoming	81	0.2400	81	0.2400	14	0.2400	79	0.2400	79	0.2400

**CANADIAN PROVINCES**

*AB Alberta	81	0.3994	81	0.3994	14	0.0000	81	0.2888	80	0.0000
*BC Brit. Col.	80	0.6965	80	0.6504	14	0.0000	80	0.2249	80	0.0000
*MB Manitoba	83	0.4301	83	0.4301	15	0.3072	83	0.0922	81	0.3072
NB New Brunswick	79	0.6605	79	0.4762	14	0.6605	79	0.2058	79	0.6605
NL Newfoundland	79	0.5069	79	0.5069	14	0.0000	79	0.2151	79	0.0000
NS Nova Scotia	79	0.4731	80	0.4762	14	0.4762	79	0.2151	79	0.4762
*ON Ontario	75	0.4393	75	0.4516	14	0.0000	75	0.1321	75	0.0000
PE Prince Edward Is	81	0.6206	81	0.4024	14	0.0000	81	0.0000	80	0.0000
QC Quebec	81	0.6206	79	0.5898	14	0.0000	79	0.0000	79	0.0000
SK Saskatchewan	81	0.4608	81	0.4608	14	0.0000	81	0.2765	79	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** - 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 Special Notice SN 2014 (2) Changes to the Conversion Factors on Motor Vehicle Fuels Occurring in Gaseous Form for information about conversion factors for compressed natural gas and propane.

**Florida** - Effective January 1, 2014 through December 31, 2018, natural gas fuel is exempt from the taxes imposed by Chapters 206 and 212 F.S.

**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.

**Minnesota** - CNG rate: 0.2474 per 100 cubic foot or 0.002474 per cubic foot.

**Mississippi** - LNG is taxed per Diesel Gallon Equivalent beginning July 1, 2015. The tax rate was set by the 2014 Legislative Session to be taxed at \$.18 per Diesel Gallon Equivalent. CNG is sold to consumers on the Gasoline Gallon Equivalent of 5.660 lbs. However, the tax rate is still on the measurement of \$.18 cents per hundred cubic foot. The above tax rate converts CCF to 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](http://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. For the purpose of determining the tax on liquified gas, a diesel gallon equivalent factor of six and six one-hundredths pounds (6.06 lbs.) per gallon shall be used.

**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.

**Virginia** - Alternative fuels are taxed at the rates shown per Gasoline Gallon Equivalent (GGE). Visit <http://www.dmv.virginia.gov/commercial/#taxact/gge.html> for conversion instructions.

**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 12:01 a.m. March 27, 2015 tax rates for gasoline, special diesel, gasohol, ethanol, methanol, E-85, M-85, A55 and biodiesel have increased from Canadian 9 cents per litre to 13 cents per litre. Tax rate for propane has increased from Canadian 6.5 cents per litre to 9.4 cents per litre. IFTA carriers may continue to use the Alberta IFTA quarterly tax return for the period January 1, 2015 to March 31, 2015, which reflects the old fuel tax rates. If the carriers pay tax at the new rates on fuel purchased between March 27, 2015 and March 31, 2015 and wish to make an adjustment to their return for the additional amount of tax paid, please make a request to Alberta Treasury Board and Finance, Tax and Revenue Administration (TRA). TRA may ask for documentation to support the request and reserves the right to audit the adjustment.

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

**Maryland** - Rate changes effective for the 3rd Quarter of 2015. Input on 6/2/15.

**Ontario** - Effective April 1, 2014, Biodiesel is a taxable product and taxed as diesel.

**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.

**South Dakota** - Gasoline tax correction.

**Utah** - For Utah tax purposes, LNG is measured in Diesel Gallon Equivalents, meaning of 6.06 pounds of liquefied natural gas. CNG is measured in Gasoline Gallon Equivalents, meaning 5.660 pounds of compressed natural gas.