

**Bureau of Motor and Alternative Fuel Taxes  
First Quarter 2016 Fuel Tax Rates (MCRT/IFTA)**



IFTA-400 MF AFP (03-16)

NOTE: U.S. \$ per gallon (p/g): U.S./Canadian Exchange rate - 1.3989 - 0.7148

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	82	0.1900	82	0.1600	17	0.0000	82	0.1900	82	0.0000
AR Arkansas	83	0.2250	83	0.2150	16	0.0500	83	0.1650	83	0.0500
*AZ Arizona	92	0.2600	83	0.1800	16	0.0000	92	0.0000	85	0.0000
*CA California	81	0.4500	81	0.0000	16	0.1017	81	0.0600	81	0.0887
CO Colorado	83	0.2050	83	0.2200	16	0.0700	83	0.0700	83	0.0900
*CT Connecticut	82	0.5030	81	0.2500	16	0.2600	81	0.2600	81	0.2600
DE Delaware	79	0.2200	79	0.2300	16	0.2200	79	0.2200	79	0.2200
*FL Florida	83	0.3377	83	0.3159	16	0.0000	82	0.0000	81	0.0000
GA Georgia	87	0.2900	87	0.2600	16	0.2600	87	0.2600	87	0.2600
IA Iowa	84	0.3250	84	0.3080	17	0.3250	84	0.3000	83	0.3100
*ID Idaho	83	0.3200	81	0.0000	16	0.3490	83	0.2320	83	0.3200
IL Illinois	83	0.3560	83	0.3180	16	0.2810	83	0.2810	83	0.2810
IN Indiana	65	0.1600	65	0.1800	31	0.1600	65	0.1600	65	0.1600
IN Surtax	66	0.1100	66	0.1100	32	0.1100	66	0.1100	66	0.1100
KS Kansas	83	0.2600	83	0.2400	16	0.2600	83	0.2300	83	0.2400
KY Kentucky	57	0.2160	57	0.2460	31	0.2160	57	0.2460	57	0.2610
KY Surtax	58	0.1020	58	0.0440	32	0.1020	58	0.0440	58	0.1020
*LA Louisiana	83	0.2000	83	0.2000	16	0.2000	83	0.1460	83	0.2000
MA Massachusetts	82	0.2400	82	0.2400	17	0.2400	82	0.2400	82	0.2400
MD Maryland	81	0.3335	81	0.3260	16	0.3260	81	0.3260	81	0.3260
*ME Maine	78	0.3120	77	0.0000	16	0.1780	78	0.2190	78	0.2430
MI Michigan	05	0.2490	82	0.0000	16	0.0000	82	0.0000	82	0.0000
*MN Minnesota	84	0.2850	84	0.2850	16	0.1710	84	0.2135	84	0.3134
*MO Missouri	83	0.1700	82	0.1700	16	0.0000	83	0.1700	83	0.0000
*MS Mississippi	83	0.1800	83	0.1800	16	0.1800	83	0.1700	83	0.2280
*MT Montana	83	0.2775	83	0.0000	16	0.0000	81	0.0518	82	0.0700
NC North Carolina	83	0.3600	83	0.3600	16	0.3600	83	0.3600	83	0.3600
ND North Dakota	83	0.2300	83	0.2300	16	0.0000	83	0.2300	83	0.2300
NE Nebraska	83	0.2680	83	0.2680	16	0.2680	83	0.2680	83	0.2680
NH New Hampshire	77	0.2220	77	0.0000	16	0.2220	77	0.2220	77	0.2220
NJ New Jersey	79	0.1750	79	0.1450	16	0.0925	79	0.0925	79	0.0925
NM New Mexico	83	0.2100	81	0.0000	16	0.0000	83	0.0000	82	0.0000
NV Nevada	83	0.2700	81	0.2300	16	0.2700	83	0.2200	83	0.2100
*NY New York	81	0.3925	81	0.3920	16	0.0000	81	0.2220	81	0.0000
OH Ohio	23	0.2800	23	0.2800	16	0.2800	23	0.2800	10	0.0000
OK Oklahoma	83	0.1300	83	0.1600	16	0.0500	83	0.1600	83	0.0500
OR Oregon	81	0.0000	81	0.0000	16	0.0000	81	0.0000	81	0.0000
*PA Pennsylvania	88	0.6400	88	0.5030	16	0.3340	88	0.3710	88	0.5030
RI Rhode Island	79	0.3300	79	0.3300	16	0.3300	79	0.3300	79	0.0000
SC South Carolina	81	0.1600	81	0.1600	16	0.1600	81	0.1600	81	0.1600
SD South Dakota	83	0.2800	81	0.0000	16	0.0000	83	0.0000	83	0.0000
*TN Tennessee	83	0.1700	83	0.2000	16	0.2000	83	0.1400	81	0.1300
*TX Texas	84	0.2000	84	0.2000	17	0.1500	84	0.0000	84	0.1500
*UT Utah	83	0.2940	83	0.2940	16	0.1050	83	0.0000	83	0.1050
*VA Virginia	61	0.2020	61	0.1620	31	0.1620	61	0.1620	61	0.1620
VA Surtax	62	0.0350	62	0.0750	32	0.0750	62	0.0750	62	0.0750
VT Vermont	91	0.3100	78	0.0000	16	0.0000	78	0.0000	78	0.0000
*WA Washington	84	0.4450	84	0.4450	17	0.0000	82	0.0000	82	0.0000
WI Wisconsin	83	0.3290	83	0.3290	16	0.1970	83	0.2260	83	0.2470
*WV West Virginia	81	0.3320	81	0.3320	16	0.1510	81	0.2050	81	0.2350
WY Wyoming	83	0.2400	83	0.2400	16	0.2400	81	0.2400	81	0.2400

**CANADIAN PROVINCES**

*AB Alberta	83	0.3518	83	0.3518	16	0.0000	83	0.2543	82	0.0000
*BC Brit. Col.	82	0.6134	82	0.5728	16	0.0000	82	0.1981	82	0.0000
*MB Manitoba	85	0.3788	85	0.3788	17	0.2706	85	0.0812	83	0.2706
NB New Brunswick	81	0.5817	81	0.4194	16	0.5817	81	0.1813	81	0.5817
NL Newfoundland	81	0.4464	81	0.4464	16	0.0000	81	0.1894	81	0.0000
NS Nova Scotia	81	0.4167	82	0.4194	16	0.4194	81	0.1894	81	0.4194
*ON Ontario	77	0.3869	77	0.3977	16	0.0000	77	0.1164	77	0.0000
PE Prince Edward Is	83	0.5466	83	0.3544	16	0.0000	83	0.0000	82	0.0000
QC Quebec	83	0.5466	81	0.5195	16	0.0000	81	0.0000	81	0.0000
SK Saskatchewan	83	0.4059	83	0.4059	16	0.0000	83	0.2435	81	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. The above tax rate converts CCF to GGE.

**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 Deisel 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-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. Bio Diesel is reported as a Special Fuel at \$0.4450 a gallon and would be reported in the Diesel column.

**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.

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

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

**Louisiana** - Beginning January 1, 2016 the tax on CNG, LNG, and LPG will be added to the price of the fuel dispensed at the pump or from a storage facility.

**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.

**West Virginia** - Compressed Natural Gas (CNG) is \$1.853 per 1,000 cubic feet. Compressed Natural Gas (CNG) - GGE Measure is \$0.235 per 126 cubic feet. Field Gas is \$1.684 per 1,000 cubic feet.