

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



IFTA-400 MF AFP (12-15)

NOTE: U.S. \$ per gallon (p/g): U.S./Canadian Exchange rate - 1.3249 - 0.7548

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	81	0.1900	81	0.1600	16	0.0000	81	0.1900	81	0.0000
AR Arkansas	82	0.2250	82	0.2150	15	0.0500	82	0.1650	82	0.0500
*AZ Arizona	91	0.2600	82	0.1800	15	0.0000	91	0.0000	84	0.0000
*CA California	80	0.4500	80	0.0000	15	0.1017	80	0.0600	80	0.0887
CO Colorado	82	0.2050	82	0.2200	15	0.0500	82	0.0500	82	0.0600
*CT Connecticut	81	0.5030	80	0.2500	15	0.2600	80	0.2600	80	0.2600
DE Delaware	78	0.2200	78	0.2300	15	0.2200	78	0.2200	78	0.2200
*FL Florida	82	0.3367	82	0.3159	15	0.0000	81	0.0000	80	0.0000
GA Georgia	86	0.2900	86	0.2600	15	0.2600	86	0.2600	86	0.2600
IA Iowa	83	0.3250	83	0.3080	16	0.3250	83	0.3000	82	0.3100
*ID Idaho	82	0.3200	80	0.0000	15	0.3490	82	0.2320	82	0.3200
IL Illinois	82	0.4270	82	0.3830	15	0.2840	82	0.2840	82	0.2840
IN Indiana	63	0.1600	63	0.1800	29	0.1600	63	0.1600	63	0.1600
IN Surtax	64	0.1100	64	0.1100	30	0.1100	64	0.1100	64	0.1100
KS Kansas	82	0.2600	82	0.2400	15	0.2600	82	0.2300	82	0.2400
KY Kentucky	55	0.2160	55	0.2460	29	0.2160	55	0.2460	55	0.2160
KY Surtax	56	0.1020	56	0.0440	30	0.1020	56	0.0440	56	0.1020
LA Louisiana	82	0.2000	82	0.2000	15	0.1600	82	0.1600	82	0.1600
MA Massachusetts	81	0.2400	81	0.2400	16	0.2400	81	0.2400	81	0.2400
*MD Maryland	80	0.3285	80	0.3210	15	0.3210	80	0.3210	80	0.3210
*ME Maine	77	0.3120	76	0.0000	15	0.1780	77	0.2190	77	0.2430
MI Michigan	04	0.2820	81	0.0000	15	0.0000	81	0.0000	81	0.0000
*MN Minnesota	83	0.2850	83	0.2850	15	0.1710	83	0.2135	83	0.2474
*MO Missouri	82	0.1700	81	0.1700	15	0.0000	82	0.1700	82	0.0000
*MS Mississippi	82	0.1800	82	0.1800	15	0.1800	82	0.1700	82	0.2280
*MT Montana	82	0.2775	82	0.0000	15	0.0000	80	0.0518	81	0.0700
NC North Carolina	82	0.3600	82	0.3600	15	0.3600	82	0.3600	82	0.3600
ND North Dakota	82	0.2300	82	0.2300	15	0.0000	82	0.2300	82	0.2300
NE Nebraska	82	0.2610	82	0.2610	15	0.2610	82	0.2610	82	0.2610
NH New Hampshire	76	0.2220	76	0.0000	15	0.2220	76	0.2220	76	0.2220
NJ New Jersey	78	0.1750	78	0.1450	15	0.0925	78	0.0925	78	0.0925
NM New Mexico	82	0.2100	80	0.0000	15	0.0000	82	0.0000	81	0.0000
NV Nevada	82	0.2700	80	0.2300	15	0.2700	82	0.2200	82	0.2100
*NY New York	80	0.4005	80	0.4150	15	0.0000	80	0.2370	80	0.0000
OH Ohio	22	0.2800	22	0.2800	15	0.2800	22	0.2800	09	0.0000
OK Oklahoma	82	0.1300	82	0.1600	15	0.0500	82	0.1600	82	0.0500
OR Oregon	80	0.0000	80	0.0000	15	0.0000	80	0.0000	80	0.0000
*PA Pennsylvania	87	0.6420	87	0.5050	15	0.3350	87	0.3720	87	0.5050
RI Rhode Island	78	0.3300	78	0.3300	15	0.3300	78	0.3300	78	0.0000
SC South Carolina	80	0.1600	80	0.1600	15	0.1600	80	0.1600	80	0.1600
*SD South Dakota	82	0.2800	80	0.0000	15	0.0000	82	0.0000	82	0.0000
*TN Tennessee	82	0.1700	82	0.2000	15	0.2000	82	0.1400	80	0.1300
*TX Texas	83	0.2000	83	0.2000	16	0.1500	83	0.0000	83	0.1500
*UT Utah	82	0.2450	82	0.2450	15	0.1050	82	0.0000	82	0.1050
*VA Virginia	59	0.2020	59	0.1620	29	0.1620	59	0.1620	59	0.1620
VA Surtax	60	0.0350	60	0.0750	30	0.0750	60	0.0750	60	0.0750
VT Vermont	90	0.3100	77	0.0000	15	0.0000	77	0.0000	77	0.0000
*WA Washington	83	0.4450	83	0.4450	16	0.0000	81	0.0000	81	0.0000
WI Wisconsin	82	0.3290	82	0.3290	15	0.1970	82	0.2260	82	0.2470
WV West Virginia	80	0.3460	80	0.3460	15	0.1550	80	0.2110	80	0.2400
WY Wyoming	82	0.2400	82	0.2400	15	0.2400	80	0.2400	80	0.2400

**CANADIAN PROVINCES**

*AB Alberta	82	0.3714	82	0.3714	15	0.0000	82	0.2685	81	0.0000
*BC Brit. Col.	81	0.6477	81	0.6048	15	0.0000	81	0.2091	81	0.0000
*MB Manitoba	84	0.4000	84	0.4000	16	0.2857	84	0.0857	82	0.2857
NB New Brunswick	80	0.6142	80	0.4428	15	0.6142	80	0.1914	80	0.6142
NL Newfoundland	80	0.4714	80	0.4714	15	0.0000	80	0.2000	80	0.0000
NS Nova Scotia	80	0.4400	81	0.4428	15	0.4428	80	0.2000	80	0.4428
*ON Ontario	76	0.4086	76	0.4200	15	0.0000	76	0.1229	76	0.0000
PE Prince Edward Is	82	0.5771	82	0.3742	15	0.0000	82	0.0000	81	0.0000
QC Quebec	82	0.5771	80	0.5485	15	0.0000	80	0.0000	80	0.0000
SK Saskatchewan	82	0.4286	82	0.4286	15	0.0000	82	0.2572	80	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-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.

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

**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.