

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



IFTA-400 MF AFP (12-16)

NOTE: U.S. \$ per gallon (p/g): U.S./Canadian Exchange rate - 1.3180 - 0.7587

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	85	0.1900	85	0.1800	20	0.0000	85	0.1900	85	0.0000
AR Arkansas	86	0.2250	86	0.2150	19	0.0500	86	0.1650	86	0.0500
*AZ Arizona	95	0.2600	86	0.1800	19	0.0000	95	0.0000	88	0.0000
*CA California	84	0.4000	84	0.0000	19	0.1017	84	0.0600	84	0.0887
CO Colorado	86	0.2050	86	0.2200	19	0.0700	86	0.0700	86	0.0900
*CT Connecticut	85	0.4170	84	0.2500	19	0.2600	84	0.2600	84	0.2600
DE Delaware	82	0.2200	82	0.2300	19	0.2200	82	0.2200	82	0.2200
*FL Florida	86	0.3377	86	0.3159	19	0.0000	85	0.0000	84	0.0000
GA Georgia	90	0.2900	90	0.2600	19	0.2600	90	0.2600	90	0.2600
IA Iowa	87	0.3250	87	0.3070	20	0.3250	87	0.3000	86	0.3100
*ID Idaho	86	0.3200	84	0.0000	19	0.3490	86	0.2320	86	0.3200
IL Illinois	86	0.3560	86	0.3180	19	0.2810	86	0.2810	86	0.2810
IN Indiana	71	0.1600	71	0.1800	37	0.1600	71	0.1600	71	0.1600
IN Surtax	72	0.1100	72	0.1100	38	0.1100	72	0.1100	72	0.1100
KS Kansas	86	0.2600	86	0.2400	19	0.2600	86	0.2300	86	0.2400
KY Kentucky	63	0.2160	63	0.2460	37	0.2160	63	0.2460	63	0.2160
KY Surtax	64	0.1020	64	0.0440	38	0.1020	64	0.0440	64	0.1020
*LA Louisiana	86	0.2000	86	0.2000	19	0.2000	86	0.1460	86	0.2000
MA Massachusetts	85	0.2400	85	0.2400	20	0.1070	85	0.1070	85	0.1070
*MD Maryland	84	0.3425	84	0.3350	19	0.3350	84	0.3350	84	0.3350
*ME Maine	81	0.3120	80	0.0000	19	0.1780	81	0.2190	81	0.3073
MI Michigan	08	0.2780	85	0.0000	19	0.0000	85	0.0000	85	0.0000
*MN Minnesota	87	0.2850	87	0.2850	19	0.1710	87	0.2135	87	0.3134
*MO Missouri	86	0.1700	85	0.1700	19	0.0000	86	0.1700	86	0.0000
*MS Mississippi	86	0.1800	86	0.1800	19	0.1800	86	0.1700	86	0.2280
*MT Montana	86	0.2775	86	0.0000	19	0.0000	84	0.0518	85	0.0700
NC North Carolina	86	0.3400	86	0.3400	19	0.3400	86	0.3400	86	0.3400
ND North Dakota	86	0.2300	86	0.2300	19	0.0000	86	0.2300	86	0.2300
NE Nebraska	86	0.2580	86	0.2580	19	0.2580	86	0.2580	86	0.2580
NH New Hampshire	80	0.2220	80	0.0000	19	0.2220	80	0.2220	80	0.2220
NJ New Jersey 9/1-10/31	82	0.1750	82	0.1450	19	0.0925	82	0.0925	82	0.0925
NJ New Jersey 11/1-12/31	83	0.1750	83	0.3710	20	0.0000	83	0.3225	83	0.0000
NM New Mexico	86	0.2100	84	0.0000	19	0.0000	86	0.0000	85	0.0000
NV Nevada	86	0.2700	84	0.2300	19	0.2700	86	0.2200	86	0.2100
*NY New York	84	0.3825	84	0.3910	19	0.0000	84	0.2210	84	0.0000
OH Ohio	26	0.2800	26	0.2800	19	0.2800	26	0.2800	13	0.0000
OK Oklahoma	86	0.1300	86	0.1600	19	0.0500	86	0.1600	86	0.0500
OR Oregon	84	0.0000	84	0.0000	19	0.0000	84	0.0000	84	0.0000
*PA Pennsylvania	91	0.6400	91	0.5030	19	0.3340	91	0.3710	91	0.5030
RI Rhode Island	82	0.3300	82	0.3300	19	0.3300	82	0.3300	82	0.0000
*SC South Carolina	84	0.1600	84	0.1600	19	0.1600	84	0.1600	84	0.1600
SD South Dakota	86	0.2800	84	0.0000	19	0.0000	86	0.0000	86	0.0000
*TN Tennessee	86	0.1700	86	0.2000	19	0.2000	86	0.1400	84	0.1300
*TX Texas	87	0.2000	87	0.2000	20	0.1500	87	0.0000	87	0.1500
*UT Utah	86	0.2940	86	0.2940	19	0.1250	86	0.0000	86	0.1250
*VA Virginia	67	0.2020	67	0.1620	37	0.1620	67	0.1620	67	0.1620
VA Surtax	68	0.0350	68	0.0750	38	0.0750	68	0.0750	68	0.0750
VT Vermont	94	0.3100	81	0.0000	19	0.0000	81	0.0000	81	0.0000
*WA Washington	87	0.4940	87	0.4940	20	0.0000	85	0.0000	85	0.0000
WI Wisconsin	86	0.3290	86	0.3290	19	0.1970	86	0.2260	86	0.2470
*WV West Virginia	84	0.3320	84	0.3320	19	0.1510	84	0.2050	84	0.2350
WY Wyoming	86	0.2400	86	0.2400	19	0.2400	84	0.2400	84	0.2400

**CANADIAN PROVINCES**

*AB Alberta	86	0.3734	86	0.3734	19	0.0000	86	0.2700	85	0.0000
*BC Brit. Col.	85	0.6511	85	0.6080	19	0.2326	85	0.2102	85	0.1637
*MB Manitoba	88	0.4020	88	0.4020	20	0.2872	88	0.0862	86	0.2872
NB New Brunswick	84	0.6175	84	0.4451	19	0.6175	84	0.1924	84	0.6175
NL Newfoundland	85	0.6175	85	0.9477	20	0.0000	85	0.2011	85	0.0000
NS Nova Scotia	84	0.4423	85	0.4451	19	0.4423	84	0.2011	84	0.4423
*ON Ontario	80	0.4107	80	0.4222	19	0.0000	80	0.1235	80	0.0000
PE Prince Edward Is	86	0.5801	86	0.3762	19	0.0000	86	0.0000	85	0.0000
QC Quebec	86	0.5801	84	0.5514	19	0.0000	84	0.0000	84	0.0000
SK Saskatchewan	86	0.4308	86	0.4308	19	0.0000	86	0.2585	84	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 and Alternative Fuels  
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 & refund. Diesel purchased from Coeur d'Alene and Nez Perce tribe outlets is not Idaho tax-paid diesel for IFTA reporting and refund purposes. Questions, please call toll free 800-972-7855 ext 7855.

**Maine** - CNG rate now complies with R222.

**Minnesota** - CNG rate: 0.2474 per 100 cubic foot or 0.002474 per cubic foot. The above tax rate converts CCF to GGE. GNG tax rate determined by using the 126.67 gallon equivalency.

**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. A Diesel Gallon Equivalent of LNG is measured at 6.06 lbs. 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-hundredth 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 \$0.4940 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** - Ethanol and ethanol blends of gasoline must be reported as Gasoline and biodiesel and biodiesel blends must be reported as Diesel. CNG tax rate is expressed in cents cubic meter (as per IFTA Ballot #3-2013). LNG tax rate is expressed in cents per kilograms (as per IFTA Ballot #5-2015). M-85 tax rate is based on a methanol : gasoline blend : 85% : 15%.

**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 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.

**Maryland** - CNG: A gallon of CNG means 126.67 cubic feet of natural gas at 60 degrees Fahrenheit and one atmosphere of pressure, or 5.66 pounds of natural gas.

**South Carolina** - LNG is measured in Diesel Gallons equivalents of 6.06 pounds of liquefied natural gas and CNG is measured in Gasoline Gallons equivalents of 5.660 pounds of compressed natural gas.