

**Bureau of Motor and Alternative Fuel Taxes
Second Quarter 2018 Fuel Tax Rates (MCRT/IFTA)**



IFTA-400 MF AFP (06-18)

NOTE: U.S. \$ per gallon (p/g): U.S./Canadian Exchange rate - 1.3089 - 0.7640

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	91	0.1900	91	0.1800	26	0.0000	91	0.1900	91	0.0000
AR Arkansas	92	0.2250	92	0.2150	25	0.0500	92	0.1650	92	0.0500
*AZ Arizona	01	0.2600	92	0.1800	25	0.0000	01	0.0000	94	0.0000
*CA California	91	0.5700	91	0.0000	26	0.1017	91	0.0600	91	0.0887
CO Colorado	92	0.2050	92	0.2200	25	0.1000	92	0.1100	92	0.1500
*CT Connecticut	91	0.4170	90	0.2500	25	0.2600	90	0.2600	90	0.2600
DE Delaware	88	0.2200	88	0.2300	25	0.2200	88	0.2200	88	0.2200
*FL Florida	92	0.3437	92	0.3450	25	0.0000	91	0.0000	90	0.0000
GA Georgia	96	0.3000	96	0.2680	25	0.2680	96	0.2680	96	0.2680
*IA Iowa	93	0.3250	93	0.3050	26	0.3250	93	0.3000	92	0.3100
*ID Idaho	92	0.3200	90	0.0000	25	0.3490	92	0.2320	92	0.3200
*IL Illinois	92	0.3490	92	0.3240	25	0.3500	92	0.3580	92	0.2940
IN Indiana	83	0.4700	83	0.2600	49	0.4700	83	0.0000	83	0.4700
IN Surtax	84	0.0000	84	0.2100	50	0.0000	84	0.4700	84	0.0000
KS Kansas	92	0.2600	92	0.2400	25	0.2600	92	0.2300	92	0.2400
KY Kentucky	75	0.2160	75	0.2460	49	0.2160	75	0.2460	75	0.2160
KY Surtax	76	0.1020	76	0.0440	50	0.1020	76	0.0440	76	0.1020
*LA Louisiana	92	0.2000	92	0.2000	25	0.2000	92	0.1460	92	0.2000
MA Massachusetts	91	0.2400	91	0.2400	26	0.1860	91	0.1860	91	0.1860
*MD Maryland	90	0.3455	90	0.3380	25	0.3380	90	0.3380	90	0.3380
*ME Maine	87	0.3120	86	0.0000	25	0.1780	87	0.2190	87	0.3073
MI Michigan	14	0.4230	91	0.4040	25	0.4230	91	0.4230	91	0.4040
*MN Minnesota	93	0.2850	93	0.2850	25	0.1710	93	0.2135	93	0.2850
*MO Missouri	92	0.1700	91	0.1700	25	0.0500	92	0.1700	92	0.0500
*MS Mississippi	92	0.1800	92	0.1800	25	0.1800	92	0.1700	92	0.2280
*MT Montana	92	0.2925	92	0.0000	25	0.0000	90	0.0518	91	0.0700
*NC North Carolina	92	0.3510	92	0.3510	25	0.3510	92	0.3510	92	0.3510
ND North Dakota	92	0.2300	92	0.2300	25	0.0000	92	0.2300	92	0.2300
NE Nebraska	92	0.2840	92	0.2840	25	0.2840	92	0.2840	92	0.2840
NH New Hampshire	86	0.2220	86	0.0000	25	0.2220	86	0.2220	86	0.2220
NJ New Jersey	89	0.4420	89	0.3710	26	0.0000	89	0.3225	89	0.0000
NM New Mexico	92	0.2100	90	0.0000	25	0.0000	92	0.0000	91	0.0000
NV Nevada	92	0.2700	90	0.2300	25	0.2700	92	0.2200	92	0.2100
*NY New York	90	0.3915	90	0.3990	25	0.0000	90	0.2300	90	0.0000
OH Ohio	32	0.2800	32	0.2800	25	0.2800	32	0.2800	19	0.0000
OK Oklahoma	92	0.1300	92	0.1600	25	0.0500	92	0.1600	92	0.0500
OR Oregon	90	0.0000	90	0.0000	25	0.0000	90	0.0000	90	0.0000
*PA Pennsylvania	97	0.7410	97	0.5760	25	0.6480	97	0.4250	97	0.5760
RI Rhode Island	88	0.3300	88	0.3300	25	0.3300	88	0.3300	88	0.0000
*SC South Carolina	90	0.1800	90	0.1800	25	0.1800	90	0.1800	90	0.1800
SD South Dakota	92	0.2800	90	0.0000	25	0.0000	92	0.0000	92	0.0000
*TN Tennessee	92	0.2100	92	0.2400	25	0.1600	92	0.1700	90	0.1600
*TX Texas	93	0.2000	93	0.2000	26	0.1500	93	0.0000	93	0.1500
*UT Utah	92	0.2940	92	0.2940	25	0.1450	92	0.0000	92	0.1450
*VA Virginia	79	0.2020	79	0.1620	49	0.1830	79	0.1620	79	0.1620
VA Surtax	80	0.0350	80	0.0750	50	0.0850	80	0.0750	80	0.0750
VT Vermont	00	0.3100	87	0.0000	25	0.0000	87	0.0000	87	0.0000
*WA Washington	93	0.4940	93	0.4940	26	0.0000	91	0.0000	91	0.0000
WI Wisconsin	92	0.3290	92	0.3290	25	0.1970	92	0.2260	92	0.2470
WV West Virginia	90	0.3570	90	0.3570	25	0.1520	90	0.2000	90	0.2370
WY Wyoming	92	0.2400	92	0.2400	25	0.2400	90	0.2400	90	0.2400

CANADIAN PROVINCES

*AB Alberta	92	0.6081	92	0.5706	25	0.1640	92	0.4055	91	0.1585
*BC Brit. Col.	91	0.6926	91	0.6443	25	0.2704	91	0.2339	91	0.1923
*MB Manitoba	94	0.4048	94	0.4048	26	0.2892	94	0.0868	92	0.2892
NB New Brunswick	90	0.6217	90	0.4482	25	0.6217	90	0.1938	90	0.6217
NL Newfoundland	92	0.6217	92	0.5928	27	0.0000	92	0.2025	92	0.0000
NS Nova Scotia	90	0.4453	91	0.4482	25	0.4453	90	0.2025	90	0.4453
*ON Ontario	86	0.4136	86	0.4251	25	0.0000	86	0.1244	86	0.0000
PE Prince Edward Is	92	0.5842	92	0.3788	25	0.0000	92	0.0000	91	0.0000
QC Quebec	92	0.5842	90	0.5552	25	0.0000	90	0.0000	90	0.0000
SK Saskatchewan	92	0.4338	92	0.4338	25	0.0000	92	0.2603	90	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 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 2017 (2) 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: The rate converted to Cubic Feet is \$0.00225.

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. 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

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. The Electricity tax rate is per kilowatt hours (kWh).

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. Effective date for changes is July 1, 2017.

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 <https://comptroller.texas.gov/taxes/fuels/docs/biodiesel.pdf> or call toll-free 1-800-252-1383.

Virginia - Propane, CNG, and Methanol are taxed at the rates shown per gasoline gallon equivalent (GGE). One GGE is equal to 5.75 pounds or 1.353 gallons of propane; 5.66 pounds of CNG; and 2.04 gallons of methanol. LNG is taxed at the rates shown per diesel gallon equivalent (DGE), with one DGE equal to 6.06 pounds of LNG. All other fuels are taxed at the rates shown per gallon. Visit <https://www.dmv.virginia.gov/commercial/#mcs/programs/ifta/calculator.html> for a calculator to convert quantities of propane, CNG, LNG, and methanol to appropriate units for IFTA reporting.

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 - Alberta's Climate Leadership Act and Regulation comes into effect on January 1, 2017. IFTA vehicles shall pay a carbon levy on fuel used in Alberta. The tax matrix has been updated to include the carbon levy rate for various fuel types. If you have any questions, please contact Alberta Tax and Revenue Administration.

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. For Utah tax purposes, GGE is 2.198 pounds of hydrogen.

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.

North Carolina - Liquefied Propane Gas (LPG): When LPG is dispensed as a motor fuel, the method of measurement is one (1) gasoline gallon equivalent equals 5.75 lbs. of LPG. To convert gallons of LPG to gasoline gallon equivalent (GGE), divide total LPG gallons by 1.353. Compressed Natural Gas (CNG): When CNG is dispensed as a motor fuel, the method of measurement is one (1) gasoline gallon equivalent equals 5.66 lbs. of CNG. To convert cubic feet of CNG to gasoline gallon equivalent (GGE), divide total cubic feet by 123.57. Liquefied Natural Gas (LNG): When LNG is dispensed as a motor fuel, the method of measurement is one (1) diesel gallon equivalent equals 6.06 lbs. of LNG. To convert gallons of LNG to diesel gallon equivalent (DGE), divide total LNG gallons by 1.71.

Iowa - LNG is measured in Diesel Gallon equivalents of 6.06 pounds of liquefied natural gas and CNG is measured in Gasoline Gallon equivalents of 126.67 cubic feet. Methanol is not subject to Iowa fuel taxes unless blended with other motor fuels for use in an aircraft or for propelling motor vehicles.

Illinois - LNG and Propane are taxed per diesel gallon equivalent (DGE) beginning July 1, 2017. LNG is taxed at the rate shown per diesel gallon equivalent (DGE), with one DGE equal to 6.06 pounds of LNG. Propane is taxed at the rate shown per diesel gallon equivalent (DGE) with one DGE equal to 6.41 pounds of propane. Multiply IL taxable and tax paid propane gallons by 0.651 to determine the DGEs subject to the Illinois rate. CNG is taxed at the rate shown per gasoline gallon equivalent (GGE), with one GGE equal to 5.66 pounds of compressed natural gas. All other fuels are taxed at the rates shown per gallon. For further information, see Informational Bulletin FY 2017-15, available on our website at tax.illinois.gov.