

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



IFTA-400 MF AFP (09-18)

NOTE: U.S. \$ per gallon (p/g): U.S./Canadian Exchange rate - 1.3229 - 0.7559

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	92	0.1900	92	0.1800	27	0.0000	92	0.1900	92	0.0000
AR Arkansas	93	0.2250	93	0.2150	26	0.0500	93	0.1650	93	0.0500
*AZ Arizona	02	0.2600	93	0.1800	26	0.0000	02	0.0000	95	0.0000
*CA California	92	0.7000	92	0.0000	27	0.1017	92	0.0600	92	0.0887
CO Colorado	93	0.2050	93	0.2200	26	0.1000	93	0.1100	93	0.1500
*CT Connecticut	92	0.4390	91	0.2500	26	0.2600	91	0.2600	91	0.2600
DE Delaware	89	0.2200	89	0.2300	26	0.2200	89	0.2200	89	0.2200
*FL Florida	93	0.3437	93	0.3450	26	0.0000	92	0.0000	91	0.0000
GA Georgia	97	0.3000	97	0.2680	26	0.2680	97	0.2680	97	0.2680
*IA Iowa	94	0.3250	94	0.3070	27	0.3250	94	0.3000	93	0.3100
*ID Idaho	93	0.3200	91	0.0000	26	0.3490	93	0.2320	93	0.3200
*IL Illinois	93	0.3490	93	0.3240	26	0.3500	93	0.3580	93	0.2940
IN Indiana	85	0.4800	85	0.2900	51	0.4800	85	0.0000	85	0.4800
IN Surtax	86	0.0000	86	0.0000	52	0.0000	86	0.4800	86	0.0000
KS Kansas	93	0.2600	93	0.2400	26	0.2600	93	0.2300	93	0.2400
KY Kentucky	77	0.2160	77	0.2460	50	0.2160	77	0.2460	77	0.2160
KY Surtax	78	0.1020	78	0.0440	51	0.1020	78	0.0440	78	0.1020
*LA Louisiana	93	0.2000	93	0.2000	26	0.2000	93	0.1460	93	0.2000
MA Massachusetts	92	0.2400	92	0.2400	27	0.2180	92	0.2180	92	0.1280
*MD Maryland	91	0.3605	91	0.3530	26	0.3530	91	0.3530	91	0.3530
*ME Maine	88	0.3120	87	0.0000	26	0.1780	88	0.2190	88	0.3073
MI Michigan	15	0.4270	92	0.4040	26	0.4270	92	0.4270	92	0.4040
*MN Minnesota	94	0.2850	94	0.2850	26	0.1710	94	0.2135	94	0.2850
*MO Missouri	93	0.1700	92	0.1700	26	0.0500	93	0.1700	93	0.0500
*MS Mississippi	93	0.1800	93	0.1800	26	0.1800	93	0.1700	93	0.2280
*MT Montana	93	0.2925	93	0.0000	26	0.0000	91	0.0518	92	0.0700
*NC North Carolina	93	0.3510	93	0.3510	26	0.3510	93	0.3510	93	0.3510
ND North Dakota	93	0.2300	93	0.2300	26	0.0000	93	0.2300	93	0.2300
NE Nebraska	93	0.2800	93	0.2800	26	0.2800	93	0.2800	93	0.2800
NH New Hampshire	87	0.2220	87	0.0000	26	0.2220	87	0.2220	87	0.2220
NJ New Jersey	90	0.4420	90	0.3710	27	0.0000	90	0.3225	90	0.0000
NM New Mexico	93	0.2100	91	0.0000	26	0.0000	93	0.0000	92	0.0000
NV Nevada	93	0.2700	91	0.2300	26	0.2700	93	0.0640	93	0.2100
*NY New York	91	0.3915	91	0.4010	26	0.0000	91	0.2320	91	0.0000
OH Ohio	33	0.2800	33	0.2800	26	0.2800	33	0.2800	20	0.0000
OK Oklahoma	93	0.1900	93	0.1900	26	0.0500	93	0.1600	93	0.0500
OR Oregon	91	0.0000	91	0.0000	26	0.0000	91	0.0000	91	0.0000
*PA Pennsylvania	98	0.7410	98	0.5760	26	0.6480	98	0.4250	98	0.5760
RI Rhode Island	89	0.3300	89	0.3300	26	0.3300	89	0.3300	89	0.0000
*SC South Carolina	91	0.2000	91	0.2000	26	0.2000	91	0.2000	91	0.2000
SD South Dakota	93	0.2800	91	0.0000	26	0.0000	93	0.0000	93	0.0000
*TN Tennessee	93	0.2400	93	0.2500	26	0.1800	93	0.1900	91	0.1800
*TX Texas	94	0.2000	94	0.2000	27	0.1500	94	0.0000	94	0.1500
*UT Utah	93	0.2940	93	0.2940	26	0.1650	93	0.0000	93	0.1650
*VA Virginia	81	0.2020	81	0.1620	51	0.1830	81	0.1620	81	0.1620
VA Surtax	82	0.0350	82	0.0750	52	0.0850	82	0.0750	82	0.0750
VT Vermont	01	0.3100	88	0.0000	26	0.0000	88	0.0000	88	0.0000
*WA Washington	94	0.4940	94	0.4940	27	0.0000	92	0.0000	92	0.0000
WI Wisconsin	93	0.3290	93	0.3290	26	0.1970	93	0.2260	93	0.2470
WV West Virginia	91	0.3570	91	0.3570	26	0.1520	91	0.2000	91	0.2370
WY Wyoming	93	0.2400	93	0.2400	26	0.2400	91	0.2400	91	0.2400

**CANADIAN PROVINCES**

*AB Alberta	93	0.6017	93	0.5645	26	0.1622	93	0.4012	92	0.1568
*BC Brit. Col.	92	0.6852	92	0.6375	26	0.2675	92	0.2315	92	0.1903
*MB Manitoba	95	0.4006	95	0.4006	27	0.2861	95	0.0859	93	0.2861
NB New Brunswick	91	0.6152	91	0.4435	26	0.6152	91	0.1917	91	0.6152
NL Newfoundland	93	0.6152	93	0.5865	28	0.0000	93	0.2003	93	0.0000
NS Nova Scotia	91	0.4406	92	0.4435	26	0.4406	91	0.2003	91	0.4406
*ON Ontario	87	0.4092	87	0.4206	26	0.0000	87	0.1231	87	0.0000
PE Prince Edward Is	93	0.5780	93	0.3748	26	0.0000	93	0.0000	92	0.0000
QC Quebec	93	0.5780	91	0.5493	26	0.0000	91	0.0000	91	0.0000
SK Saskatchewan	93	0.4292	93	0.4292	26	0.0000	93	0.2575	91	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 2018 (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](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. 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, 2018.

**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](http://tax.illinois.gov).