

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



IFTA-400 MF AFP (09-16)

NOTE: U.S. \$ per gallon (p/g): U.S./Canadian Exchange rate - 1.2807 - 0.7808

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	84	0.1900	84	0.1600	19	0.0000	84	0.1900	84	0.0000
AR Arkansas	85	0.2250	85	0.2150	18	0.0500	85	0.1650	85	0.0500
*AZ Arizona	94	0.2600	85	0.1800	18	0.0000	94	0.0000	87	0.0000
*CA California	83	0.4000	83	0.0000	18	0.1017	83	0.0600	83	0.0887
CO Colorado	85	0.2050	85	0.2200	18	0.0700	85	0.0700	85	0.0900
*CT Connecticut	84	0.4170	83	0.2500	18	0.2600	83	0.2600	83	0.2600
DE Delaware	81	0.2200	81	0.2300	18	0.2200	81	0.2200	81	0.2200
*FL Florida	85	0.3377	85	0.3159	18	0.0000	84	0.0000	83	0.0000
GA Georgia	89	0.2900	89	0.2600	18	0.2600	89	0.2600	89	0.2600
IA Iowa	86	0.3250	86	0.3070	19	0.3250	86	0.3000	85	0.3100
*ID Idaho	85	0.3200	83	0.0000	18	0.3490	85	0.2320	85	0.3200
IL Illinois	85	0.3560	85	0.3180	18	0.2810	85	0.2810	85	0.2810
IN Indiana	69	0.1600	69	0.1800	35	0.1600	69	0.1600	69	0.1600
IN Surtax	70	0.1100	70	0.1100	36	0.1100	70	0.1100	70	0.1100
KS Kansas	85	0.2600	85	0.2400	18	0.2600	85	0.2300	85	0.2400
KY Kentucky	61	0.2160	61	0.2460	35	0.2160	61	0.2460	61	0.2160
KY Surtax	62	0.1020	62	0.0440	36	0.1020	62	0.0440	62	0.1020
*LA Louisiana	85	0.2000	85	0.2000	18	0.2000	85	0.1460	85	0.2000
MA Massachusetts	84	0.2400	84	0.2400	19	0.1320	84	0.1320	84	0.1320
*MD Maryland	83	0.3425	83	0.3350	18	0.3350	83	0.3350	83	0.3350
*ME Maine	80	0.3120	79	0.0000	18	0.1780	80	0.2190	80	0.3073
MI Michigan	07	0.2750	84	0.0000	18	0.0000	84	0.0000	84	0.0000
*MN Minnesota	86	0.2850	86	0.2850	18	0.1710	86	0.2135	86	0.3134
*MO Missouri	85	0.1700	84	0.1700	18	0.0000	85	0.1700	85	0.0000
*MS Mississippi	85	0.1800	85	0.1800	18	0.1800	85	0.1700	85	0.2280
*MT Montana	85	0.2775	85	0.0000	18	0.0000	83	0.0518	84	0.0700
NC North Carolina	85	0.3400	85	0.3400	18	0.3400	85	0.3400	85	0.3400
ND North Dakota	85	0.2300	85	0.2300	18	0.0000	85	0.2300	85	0.2300
NE Nebraska	85	0.2580	85	0.2580	18	0.2580	85	0.2580	85	0.2580
NH New Hampshire	79	0.2220	79	0.0000	18	0.2220	79	0.2220	79	0.2220
NJ New Jersey	81	0.1750	81	0.1450	18	0.0925	81	0.0925	81	0.0925
NM New Mexico	85	0.2100	83	0.0000	18	0.0000	85	0.0000	84	0.0000
NV Nevada	85	0.2700	83	0.2300	18	0.2700	85	0.2200	85	0.2100
*NY New York	83	0.3775	83	0.3860	18	0.0000	83	0.2160	83	0.0000
OH Ohio	25	0.2800	25	0.2800	18	0.2800	25	0.2800	12	0.0000
OK Oklahoma	85	0.1300	85	0.1600	18	0.0500	85	0.1600	85	0.0500
OR Oregon	83	0.0000	83	0.0000	18	0.0000	83	0.0000	83	0.0000
*PA Pennsylvania	90	0.6400	90	0.5030	18	0.3340	90	0.3710	90	0.5030
RI Rhode Island	81	0.3300	81	0.3300	18	0.3300	81	0.3300	81	0.0000
*SC South Carolina	83	0.1600	83	0.1600	18	0.1600	83	0.1600	83	0.1600
SD South Dakota	85	0.2800	83	0.0000	18	0.0000	85	0.0000	85	0.0000
*TN Tennessee	85	0.1700	85	0.2000	18	0.2000	85	0.1400	83	0.1300
*TX Texas	86	0.2000	86	0.2000	19	0.1500	86	0.0000	86	0.1500
*UT Utah	85	0.2940	85	0.2940	18	0.1250	85	0.0000	85	0.1250
*VA Virginia	65	0.2020	65	0.1620	35	0.1620	65	0.1620	65	0.1620
VA Surtax	66	0.0350	66	0.0750	36	0.0750	66	0.0750	66	0.0750
VT Vermont	93	0.3100	80	0.0000	18	0.0000	80	0.0000	80	0.0000
*WA Washington	86	0.4940	86	0.4940	19	0.0000	84	0.0000	84	0.0000
WI Wisconsin	85	0.3290	85	0.3290	18	0.1970	85	0.2260	85	0.2470
*WV West Virginia	83	0.3320	83	0.3320	18	0.1510	83	0.2050	83	0.2350
WY Wyoming	85	0.2400	85	0.2400	18	0.2400	83	0.2400	83	0.2400

**CANADIAN PROVINCES**

*AB Alberta	85	0.3842	85	0.3842	18	0.0000	85	0.2778	84	0.0000
*BC Brit. Col.	84	0.6700	84	0.6257	18	0.2394	84	0.2164	84	0.1684
*MB Manitoba	87	0.4138	87	0.4138	19	0.2955	87	0.0887	85	0.2955
NB New Brunswick	83	0.6354	83	0.4581	18	0.6354	83	0.1980	83	0.6354
NL Newfoundland	84	0.6354	84	0.9753	19	0.0000	84	0.2069	84	0.0000
NS Nova Scotia	83	0.4551	84	0.4581	18	0.4551	83	0.2069	83	0.4551
*ON Ontario	79	0.4227	79	0.4344	18	0.0000	79	0.1271	79	0.0000
PE Prince Edward Is	85	0.5970	85	0.3871	18	0.0000	85	0.0000	84	0.0000
QC Quebec	85	0.5970	83	0.5674	18	0.0000	83	0.0000	83	0.0000
SK Saskatchewan	85	0.4434	85	0.4434	18	0.0000	85	0.2660	83	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 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 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-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** - 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.