

**Bureau of Motor and Alternative Fuel Taxes
First Quarter 2017 Fuel Tax Rates (MCRT/IFTA)**



IFTA-400 MF AFP (03-17)

NOTE: U.S. \$ per gallon (p/g): U.S./Canadian Exchange rate - 1.3395 - 0.7465

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	86	0.1900	86	0.1800	21	0.0000	86	0.1900	86	0.0000
AR Arkansas	87	0.2250	87	0.2150	20	0.0500	87	0.1650	87	0.0500
*AZ Arizona	96	0.2600	87	0.1800	20	0.0000	96	0.0000	89	0.0000
*CA California	85	0.4000	85	0.0000	20	0.1017	85	0.0600	85	0.0887
CO Colorado	87	0.2050	87	0.2200	20	0.0800	87	0.0900	87	0.1200
*CT Connecticut	86	0.4170	85	0.2500	20	0.2600	85	0.2600	85	0.2600
DE Delaware	83	0.2200	83	0.2300	20	0.2200	83	0.2200	83	0.2200
*FL Florida	87	0.3387	87	0.3400	20	0.0000	86	0.0000	85	0.0000
GA Georgia	91	0.2940	91	0.2630	20	0.2630	91	0.2630	91	0.2630
IA Iowa	88	0.3250	88	0.3070	21	0.3250	88	0.3000	87	0.3100
*ID Idaho	87	0.3200	85	0.0000	20	0.3490	87	0.2320	87	0.3200
IL Illinois	87	0.3340	87	0.3070	20	0.2830	87	0.2830	87	0.2830
IN Indiana	73	0.1600	73	0.1800	39	0.1600	73	0.1600	73	0.1600
IN Surtax	74	0.1100	74	0.1100	40	0.1100	74	0.1100	74	0.1100
KS Kansas	87	0.2600	87	0.2400	20	0.2600	87	0.2300	87	0.2400
KY Kentucky	65	0.2160	65	0.2460	39	0.2160	65	0.2460	65	0.2160
KY Surtax	66	0.1020	66	0.0440	40	0.1020	66	0.0440	66	0.1020
*LA Louisiana	87	0.2000	87	0.2000	20	0.2000	87	0.1460	87	0.2000
MA Massachusetts	86	0.2400	86	0.2400	21	0.1030	86	0.1030	86	0.1030
*MD Maryland	85	0.3425	85	0.3350	20	0.3350	85	0.3350	85	0.3350
*ME Maine	82	0.3120	81	0.0000	20	0.1780	82	0.2190	82	0.3073
MI Michigan	09	0.3910	86	0.3740	20	0.3910	86	0.3910	86	0.3740
*MN Minnesota	88	0.2850	88	0.2850	20	0.1710	88	0.2135	88	0.3134
*MO Missouri	87	0.1700	86	0.1700	20	0.0000	87	0.1700	87	0.0000
*MS Mississippi	87	0.1800	87	0.1800	20	0.1800	87	0.1700	87	0.2280
*MT Montana	87	0.2775	87	0.0000	20	0.0000	85	0.0518	86	0.0700
*NC North Carolina	87	0.3430	87	0.3430	20	0.3430	87	0.3430	87	0.3430
ND North Dakota	87	0.2300	87	0.2300	20	0.0000	87	0.2300	87	0.2300
NE Nebraska	87	0.2730	87	0.2730	20	0.2730	87	0.2730	87	0.2730
NH New Hampshire	81	0.2220	81	0.0000	20	0.2220	81	0.2220	81	0.2220
NJ New Jersey	84	0.3340	84	0.3710	21	0.0000	84	0.3225	84	0.0000
NM New Mexico	87	0.2100	85	0.0000	20	0.0000	87	0.0000	86	0.0000
NV Nevada	87	0.2700	85	0.2300	20	0.2700	87	0.2200	87	0.2100
*NY New York	85	0.3755	85	0.3830	20	0.0000	85	0.2210	85	0.0000
OH Ohio	27	0.2800	27	0.2800	20	0.2800	27	0.2800	14	0.0000
OK Oklahoma	87	0.1300	87	0.1600	20	0.0500	87	0.1600	87	0.0500
OR Oregon	85	0.0000	85	0.0000	20	0.0000	85	0.0000	85	0.0000
*PA Pennsylvania	92	0.7470	92	0.5820	20	0.3860	92	0.4290	92	0.5820
RI Rhode Island	83	0.3300	83	0.3300	20	0.3300	83	0.3300	83	0.0000
*SC South Carolina	85	0.1600	85	0.1600	20	0.1600	85	0.1600	85	0.1600
SD South Dakota	87	0.2800	85	0.0000	20	0.0000	87	0.0000	87	0.0000
*TN Tennessee	87	0.1700	87	0.2000	20	0.2000	87	0.1400	85	0.1300
*TX Texas	88	0.2000	88	0.2000	21	0.1500	88	0.0000	88	0.1500
*UT Utah	87	0.2940	87	0.2940	20	0.1250	87	0.0000	87	0.1250
*VA Virginia	69	0.2020	69	0.1620	39	0.1620	69	0.1620	69	0.1620
VA Surtax	70	0.0350	70	0.0750	40	0.0750	70	0.0750	70	0.0750
VT Vermont	95	0.3100	82	0.0000	20	0.0000	82	0.0000	82	0.0000
*WA Washington	88	0.4940	88	0.4940	21	0.0000	86	0.0000	86	0.0000
WI Wisconsin	87	0.3290	87	0.3290	20	0.1970	87	0.2260	87	0.2470
*WV West Virginia	85	0.3220	85	0.3220	20	0.1520	85	0.1990	85	0.2360
WY Wyoming	87	0.2400	87	0.2400	20	0.2400	85	0.2400	85	0.2400

CANADIAN PROVINCES

*AB Alberta	87	0.5185	87	0.4942	20	0.1068	87	0.3527	86	0.1068
*BC Brit. Col.	86	0.6406	86	0.5982	20	0.2289	86	0.2069	86	0.1610
*MB Manitoba	89	0.3956	89	0.3956	21	0.2826	89	0.0848	87	0.2826
NB New Brunswick	85	0.6075	85	0.4380	20	0.6075	85	0.1893	85	0.6075
NL Newfoundland	86	0.6075	86	0.9325	21	0.0000	86	0.1978	86	0.0000
NS Nova Scotia	85	0.4352	86	0.4380	20	0.4352	85	0.1978	85	0.4352
*ON Ontario	81	0.4041	81	0.4154	20	0.0000	81	0.1215	81	0.0000
PE Prince Edward Is	87	0.5708	87	0.3701	20	0.0000	87	0.0000	86	0.0000
QC Quebec	87	0.5708	85	0.5425	20	0.0000	85	0.0000	85	0.0000
SK Saskatchewan	87	0.4239	87	0.4239	20	0.0000	87	0.2543	85	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 2016 (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: 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

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 \$0.4940 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.

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 exempt per WV Code 11-14-9a.

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.