

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



IFTA-400 MF AFP (03-18)

NOTE: U.S. \$ per gallon (p/g): U.S./Canadian Exchange rate - 1.2856 - 0.7778

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	90	0.1900	90	0.1800	25	0.0000	90	0.1900	90	0.0000
AR Arkansas	91	0.2250	91	0.2150	24	0.0500	91	0.1650	91	0.0500
*AZ Arizona	00	0.2600	91	0.1800	24	0.0000	00	0.0000	93	0.0000
*CA California	90	0.5700	90	0.0000	25	0.1017	90	0.0600	90	0.0887
CO Colorado	91	0.2050	91	0.2200	24	0.1000	91	0.1100	91	0.1500
*CT Connecticut	90	0.4170	89	0.2500	24	0.2600	89	0.2600	89	0.2600
DE Delaware	87	0.2200	87	0.2300	24	0.2200	87	0.2200	87	0.2200
*FL Florida	91	0.3437	91	0.3450	24	0.0000	90	0.0000	89	0.0000
GA Georgia	95	0.3000	95	0.2680	24	0.2680	95	0.2680	95	0.2680
*IA Iowa	92	0.3250	92	0.3050	25	0.3250	92	0.3000	91	0.3100
*ID Idaho	91	0.3200	89	0.0000	24	0.3490	91	0.2320	91	0.3200
*IL Illinois	91	0.3490	91	0.3240	24	0.3500	91	0.3580	91	0.2940
IN Indiana	81	0.4700	81	0.2600	47	0.4700	81	0.0000	81	0.4700
IN Surtax	82	0.0000	82	0.2100	48	0.0000	82	0.4700	82	0.0000
KS Kansas	91	0.2600	91	0.2400	24	0.2600	91	0.2300	91	0.2400
KY Kentucky	73	0.2160	73	0.2460	47	0.2160	73	0.2460	73	0.2160
KY Surtax	74	0.1020	74	0.0440	48	0.1020	74	0.0440	74	0.1020
*LA Louisiana	91	0.2000	91	0.2000	24	0.2000	91	0.1460	91	0.2000
MA Massachusetts	90	0.2400	90	0.2400	25	0.1400	90	0.1400	90	0.1400
*MD Maryland	89	0.3455	89	0.3380	24	0.3380	89	0.3380	89	0.3380
*ME Maine	86	0.3120	85	0.0000	24	0.1780	86	0.2190	86	0.3073
MI Michigan	13	0.4170	90	0.3850	24	0.4170	90	0.4170	90	0.3850
*MN Minnesota	92	0.2850	92	0.2850	24	0.1710	92	0.2135	92	0.2850
*MO Missouri	91	0.1700	90	0.1700	24	0.0500	91	0.1700	91	0.0500
*MS Mississippi	91	0.1800	91	0.1800	24	0.1800	91	0.1700	91	0.2280
*MT Montana	91	0.2925	91	0.0000	24	0.0000	89	0.0518	90	0.0700
*NC North Carolina	91	0.3510	91	0.3510	24	0.3510	91	0.3510	91	0.3510
ND North Dakota	91	0.2300	91	0.2300	24	0.0000	91	0.2300	91	0.2300
NE Nebraska	91	0.2840	91	0.2840	24	0.2840	91	0.2840	91	0.2840
NH New Hampshire	85	0.2220	85	0.0000	24	0.2220	85	0.2220	85	0.2220
NJ New Jersey	88	0.4420	88	0.3710	25	0.0000	88	0.3225	88	0.0000
NM New Mexico	91	0.2100	89	0.0000	24	0.0000	91	0.0000	90	0.0000
NV Nevada	91	0.2700	89	0.2300	24	0.2700	91	0.2200	91	0.2100
*NY New York	89	0.3915	89	0.3990	24	0.0000	89	0.2300	89	0.0000
OH Ohio	31	0.2800	31	0.2800	24	0.2800	31	0.2800	18	0.0000
OK Oklahoma	91	0.1300	91	0.1600	24	0.0500	91	0.1600	91	0.0500
OR Oregon	89	0.0000	89	0.0000	24	0.0000	89	0.0000	89	0.0000
*PA Pennsylvania	96	0.7410	96	0.5760	24	0.6480	96	0.4250	96	0.5760
RI Rhode Island	87	0.3300	87	0.3300	24	0.3300	87	0.3300	87	0.0000
*SC South Carolina	89	0.1800	89	0.1800	24	0.1800	89	0.1800	89	0.1800
SD South Dakota	91	0.2800	89	0.0000	24	0.0000	91	0.0000	91	0.0000
*TN Tennessee	91	0.2100	91	0.2400	24	0.1600	91	0.1700	89	0.1600
*TX Texas	92	0.2000	92	0.2000	25	0.1500	92	0.0000	92	0.1500
*UT Utah	91	0.2940	91	0.2940	24	0.1450	91	0.0000	91	0.1450
*VA Virginia	77	0.2020	77	0.1620	47	0.1830	77	0.1620	77	0.1620
VA Surtax	78	0.0350	78	0.0750	48	0.0850	78	0.0750	78	0.0750
VT Vermont	99	0.3100	86	0.0000	24	0.0000	86	0.0000	86	0.0000
*WA Washington	92	0.4940	92	0.4940	25	0.0000	90	0.0000	90	0.0000
WI Wisconsin	91	0.3290	91	0.3290	24	0.1970	91	0.2260	91	0.2470
WV West Virginia	89	0.3570	89	0.3570	24	0.1520	89	0.2000	89	0.2370
WY Wyoming	91	0.2400	91	0.2400	24	0.2400	89	0.2400	89	0.2400

CANADIAN PROVINCES

*AB Alberta	91	0.6192	91	0.5809	24	0.1669	91	0.4128	90	0.1613
*BC Brit. Col.	90	0.6675	90	0.6233	24	0.2385	90	0.2155	90	0.1678
*MB Manitoba	93	0.4122	93	0.4122	25	0.2944	93	0.0884	91	0.2944
NB New Brunswick	89	0.6330	89	0.4564	24	0.6330	89	0.1973	89	0.6330
NL Newfoundland	91	0.6330	91	0.6035	26	0.0000	91	0.2061	91	0.0000
NS Nova Scotia	89	0.4534	90	0.4564	24	0.4534	89	0.2061	89	0.4534
*ON Ontario	85	0.4210	85	0.4328	24	0.0000	85	0.1266	85	0.0000
PE Prince Edward Is	91	0.5947	91	0.3857	24	0.0000	91	0.0000	90	0.0000
QC Quebec	91	0.5947	89	0.5653	24	0.0000	89	0.0000	89	0.0000
SK Saskatchewan	91	0.4417	91	0.4417	24	0.0000	91	0.2650	89	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.

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: <http://window.state.tx.us/taxinfo/fuels/ifta.html> 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.

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.