

**Motor and Alternative Fuel Taxes**  
**Fourth Quarter 2022 Fuel Tax Rates (MCRT/IFTA)**



IFTA-400 MF AFP (12/31/2022)

*Note: U.S. \$ per gallon (p/g): U.S./Canadian Exchange rate - 1.3287 - 0.7526*

<b>Jurisdiction</b>	<b>Diesel/Kerosene</b>	<b>Gasoline</b>	<b>Liq. Nat. Gas/LNG</b>	<b>Propane LP Gas</b>	<b>Nat. Gas CNG</b>
* AL Alabama	0.2900	0.2800	0.0800	0.2900	0.0800
* AR Arkansas	0.2840	0.2460	0.0500	0.1650	0.0500
* AZ Arizona	0.2600	0.1800	0.0000	0.0000	0.0000
* CA California	0.8530	0.0000	0.1017	0.0600	0.0887
CO Colorado	0.2250	0.2200	0.1200	0.1350	0.1830
* CT Connecticut	0.4920	0.2500	0.2600	0.2600	0.2600
DE Delaware	0.2200	0.2300	0.2200	0.2200	0.2200
* FL Florida (10/01-10/31)	0.3637	0.0000	0.0000	0.0000	0.0000
* FL Florida (11/01-12/31)	0.3637	0.3650	0.0000	0.0000	0.0000
GA Georgia	0.3260	0.2910	0.2910	0.2910	0.2910
* IA Iowa	0.3250	0.3000	0.3250	0.3000	0.3100
* ID Idaho	0.3200	0.3200	0.3490	0.2320	0.3200
* IL Illinois	0.6270	0.5590	0.6230	0.6170	0.4850
IN Surtax	0.0000	0.0000	0.0000	0.5500	0.0000
IN Indiana	0.5500	0.3300	0.5500	0.0000	0.5500
KS Kansas	0.2600	0.2400	0.2600	0.2300	0.2400
KY Surtax	0.1020	0.0440	0.1020	0.0440	0.1020
KY Kentucky	0.2160	0.2460	0.2160	0.2460	0.2160
* LA Louisiana	0.2000	0.2000	0.2000	0.1460	0.2000
MA Massachusetts	0.2400	0.2400	0.2850	0.2850	0.2850
* MD Maryland	0.4345	0.4270	0.4270	0.4270	0.4270
* ME Maine	0.3120	0.0000	0.1780	0.2190	0.3078
MI Michigan	0.5540	0.4580	0.5540	0.5540	0.4580
* MN Minnesota	0.2850	0.2850	0.1710	0.2135	0.2850
* MO Missouri	0.2200	0.2200	0.1100	0.1100	0.1100
* MS Mississippi	0.1800	0.1800	0.1800	0.1700	0.2280
* MT Montana	0.2975	0.0000	0.0000	0.0518	0.0700
* NC North Carolina	0.3850	0.3850	0.3850	0.3850	0.3850
ND North Dakota	0.2300	0.2300	0.0000	0.2300	0.2300
NE Nebraska	0.2480	0.2480	0.2480	0.2480	0.2480
NH New Hampshire	0.2220	0.0000	0.2220	0.2220	0.2220
NJ New Jersey	0.4840	0.4140	0.0000	0.3715	0.0000
NM New Mexico	0.2100	0.0000	0.0000	0.0000	0.0000
NV Nevada	0.2700	0.2300	0.2700	0.0640	0.2100
* NY New York	0.3955	0.4130	0.0000	0.2400	0.0000
* OH Ohio	0.4700	0.3850	0.4700	0.4700	0.4000
OK Oklahoma	0.1900	0.1900	0.0500	0.1600	0.0500
OR Oregon	0.0000	0.0000	0.0000	0.0000	0.0000
* PA Pennsylvania	0.7410	0.5760	0.6480	0.4250	0.5760
RI Rhode Island	0.3400	0.3400	0.3400	0.3400	0.0000
* SC South Carolina	0.2800	0.2800	0.2800	0.2800	0.2800
SD South Dakota	0.2800	0.0000	0.0000	0.0000	0.0000
* TN Tennessee	0.2700	0.2600	0.2100	0.2200	0.2100
* TX Texas	0.2000	0.2000	0.1500	0.0000	0.1500
* UT Utah	0.3190	0.3190	0.1750	0.0000	0.1750
VA Surtax	0.1400	0.1490	0.1680	0.1490	0.1490
* VA Virginia	0.2890	0.2800	0.3160	0.2800	0.2800
VT Vermont	0.3100	0.0000	0.0000	0.0000	0.0000
* WA Washington	0.4940	0.4940	0.0000	0.0000	0.0000
WI Wisconsin	0.3290	0.3290	0.1970	0.2260	0.2470
WV West Virginia	0.3570	0.3570	0.1600	0.2220	0.2490
WY Wyoming	0.2400	0.2400	0.2400	0.2400	0.2400

## Canadian Provinces

* AB	Alberta	0.1282	0.1282	0.0000	0.2678	0.0000
* BC	British Columbia	0.7979	0.7279	0.3920	0.2974	0.2789
* MB	Manitoba	0.3988	0.3988	0.2849	0.0855	0.2849
	NB New Brunswick	0.8222	0.6244	0.7190	0.4114	0.7190
	NL Newfoundland and Labrador	0.6526	0.5284	0.0000	0.4199	0.0000
	NS Nova Scotia	0.4387	0.4416	0.4387	0.1994	0.4387
* ON	Ontario	0.2564	0.2564	0.0000	0.1225	0.0000
* PE	Prince Edward Island	0.7851	0.5560	0.7159	0.0000	0.5201
	QC Quebec	0.5754	0.5469	0.0000	0.0000	0.0000
	SK Saskatchewan	0.4273	0.4273	0.0000	0.2564	0.0000

(\*) - See footnotes on following page(s).

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 Motor and Alternative Fuel Taxes Footnotes

<b>Alberta</b>	Bill 1, An Act to Repeal the Carbon Levy, repeals the Climate Leadership Act and Climate Leadership Regulations effective 12.01 May 30, 2019. Accordingly the Alberta Carbon Levy no longer applies to any fuel as of that time. As this rate change takes place in the middle of the quarter, there will be a split rate. Please contact Alberta Finance Tax and Revenue Administration if you have any questions.
<b>Alabama</b>	The Rebuild Alabama Act (special session 2019-2) - Levies an incremental excise tax increase on gasoline and diesel fuel by 0.06 effective September 1, 2019. Due to the effective date of this rate increase, there will be a split rate for third quarter 2019. The tax rate matrix has been updated with a rate of 0.18 for gasoline and 0.19 for diesel from July 1, 2019 through August 31, 2019 and a rate of 0.24 for gasoline and 0.25 for diesel from September 1, 2019 through September 30, 2019.
<b>Arkansas</b>	Effective October 1, 2019, Arkansas tax rate for Gasoline increased to 24.5 cents per gallon along with Ethanol and Methanol. The Diesel tax rate increased to 28.5 cents per gallon along with Biodiesel.
<b>Arizona</b>	Vehicles less than 3 axles and with declared Gross Vehicle Weight under 26,001 lbs are taxed at \$.18 per gallon
<b>British Columbia</b>	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%
<b>California</b>	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.
<b>Connecticut</b>	See Special Notice SN 2019 (2) Conversion Factors on Motor Vehicle Fuels Occurring In Gaseous Form for information about conversion factors for compressed natural gas and propane.
<b>Florida</b>	Effective July 1, 2018, the current exemption of natural gas fuel (LNG and CNG) from the taxes imposed by Chapters 206 and 212, F.S., was extended through December 31, 2023.
<b>Iowa</b>	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.
<b>Idaho</b>	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 & 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.
<b>Illinois</b>	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 <a href="http://tax.illinois.gov">tax.illinois.gov</a> .
<b>Louisiana</b>	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.
<b>Manitoba</b>	Tax Rate for LNG and CNG is per cubic meter.
<b>Maryland</b>	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.
<b>Maine</b>	CNG rate now complies with R222.

<b>Minnesota</b>	CNG rate: The rate converted to Cubic Feet is \$0.00225
<b>Missouri</b>	Reporting is not required for propane &/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.
<b>Mississippi</b>	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.
<b>Montana</b>	Montana no longer requires gasoline, gasohol and ethanol to be reported on the IFTA tax return.
<b>North Carolina</b>	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.
<b>New York</b>	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 <a href="http://www.tax.ny.gov">www.tax.ny.gov</a>
<b>Ohio</b>	Ohio tax rates changes effective 7/1/2019.
<b>Ontario</b>	Effective April 1, 2014, Biodiesel is a taxable product and taxed as diesel.
<b>Pennsylvania</b>	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).
<b>Prince Edward Island</b>	Prince Edward Island's Climate Leadership Act and Regulations come into effect on April 1, 2019. IFTA vehicles shall pay a carbon levy on fuel used in Prince Edward Island through the International Fuel Tax Agreement. The tax matrix has been updated to include the carbon levy rate for various fuel types. CNG tax rate is expressed per cubic meter (as per IFTA Ballot #03-2013) LNG tax rate is expressed per diesel litre equivalent (as per IFTA Ballot #05-2015). M-85 tax rate is based on a methanol:gasoline blend of 85%:15%. The carbon levy component of the A-55 rate is based on a water:gasoline blend by volume of 43%:57%. If you have any questions, please contact Taxation and Property Records Division, Department of Finance.
<b>South Carolina</b>	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.
<b>Tennessee</b>	Effective date for changes is July 1, 2019.
<b>Texas</b>	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 <a href="https://comptroller.texas.gov/taxes/fuels/docs/biodiesel.pdf">https://comptroller.texas.gov/taxes/fuels/docs/biodiesel.pdf</a> or call toll free 1-800-252-1383.
<b>Utah</b>	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.
<b>Virginia</b>	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 <a href="https://www.dmv.virginia.gov/commercial/#mcs/programs/ifta/calculator.html">https://www.dmv.virginia.gov/commercial/#mcs/programs/ifta/calculator.html</a> for a calculator to convert quantities of propane, CNG, LNG, and methanol to appropriate units for IFTA reporting.
<b>Washington</b>	Bio Diesel is reported as a Special Fuel at \$0.4940 a gallon and would be reported in the Diesel column.