



**Pennsylvania Department of Revenue
Bureau of Motor Fuel Taxes
1st Quarter 2007 Fuel Tax Rates (MCRT/IFTA)**

IFTA-400 MF AFP (03-07)

NOTE: U.S. \$ per gallon (p/g): U.S./Canadian Exchange rate - 1.1571 0.8642

Jurisdiction	Diesel/ Kerosene		Gasoline		Propane LP Gas		Nat. Gas CNG	
	Rate Code	Tax Rate	Rate Code	Tax Rate	Rate Code	Tax Rate	Rate Code	Tax Rate
AL Alabama	45	0.1900	45	0.1600	45	0.0000	45	0.0000
AR Arkansas	47	0.2250	47	0.2150	47	0.1650	47	0.0500
*AZ Arizona	56	0.2600	47	0.0000	56	0.0000	49	0.0000
*CA California	45	0.3670	45	0.0000	45	0.0600	45	0.0700
CO Colorado	47	0.2050	47	0.2200	47	0.2050	47	0.2050
CT Connecticut	46	0.2600	45	0.2500	45	0.0000	45	0.0000
DE Delaware	43	0.2200	43	0.2300	43	0.2200	43	0.2200
FL Florida	47	0.3057	47	0.2037	46	0.0000	45	0.0000
GA Georgia	47	0.1410	47	0.1320	47	0.1270	47	0.1270
IA Iowa	47	0.2250	47	0.2100	47	0.2000	46	0.1600
*ID Idaho	47	0.2500	45	0.0000	47	0.1810	47	0.1970
IL Illinois	47	0.3670	47	0.3290	47	0.2990	47	0.2990
IN Indiana	93	0.1600	93	0.1800	93	0.1600	93	0.1600
IN Surtax	94	0.1100	94	0.1100	94	0.1100	94	0.1100
KS Kansas	47	0.2600	47	0.2400	47	0.2300	47	0.2300
KY Kentucky	85	0.1530	85	0.1830	85	0.1830	85	0.1530
KY Surtax	86	0.0690	86	0.0300	86	0.0300	86	0.0690
LA Louisiana	47	0.2000	47	0.2000	47	0.1600	47	0.1600
MA Massachusetts	45	0.2100	45	0.2100	45	0.2390	45	0.2390
MD Maryland	45	0.2425	45	0.2350	45	0.2350	45	0.2350
*ME Maine	42	0.2790	41	0.0000	42	0.1940	42	0.2320
*MI Michigan	69	0.2800	46	0.0000	46	0.0000	46	0.0000
MN Minnesota	47	0.2000	47	0.2000	47	0.1500	47	0.2000
*MO Missouri	47	0.1700	46	0.1700	47	0.1700	47	0.1700
*MS Mississippi	47	0.1800	47	0.1800	47	0.1700	47	0.1800
*MT Montana	47	0.2775	47	0.0000	45	0.0518	46	0.0700
NC North Carolina	47	0.2990	47	0.2990	47	0.2990	47	0.2990
ND North Dakota	47	0.2300	47	0.2300	47	0.2300	47	0.2300
NE Nebraska	47	0.2710	47	0.2710	47	0.2710	47	0.2710
NH New Hampshire	41	0.1800	41	0.0000	41	0.0000	41	0.0000
NJ New Jersey	43	0.1750	43	0.1450	43	0.0925	43	0.0925
NM New Mexico	47	0.2100	45	0.0000	47	0.0000	46	0.0000
NV Nevada	47	0.2700	45	0.0000	47	0.2200	47	0.2100
*NY New York	45	0.3685	45	0.3860	45	0.2200	45	0.0000
OH Ohio	87	0.2800	87	0.2800	87	0.2800	74	0.0000
OK Oklahoma	47	0.1300	47	0.1600	47	0.1600	47	0.1600
OR Oregon	45	0.0000	45	0.0000	45	0.0000	45	0.0000
*PA Pennsylvania	52	0.3810	52	0.3120	52	0.2280	52	0.0790
RI Rhode Island	43	0.3000	43	0.3000	43	0.3000	43	0.0000
SC South Carolina	45	0.1600	45	0.1600	45	0.1600	45	0.1600
SD South Dakota	47	0.2200	45	0.0000	47	0.2000	47	0.1000
*TN Tennessee	47	0.1700	47	0.2000	47	0.1400	45	0.1300
*TX Texas	47	0.2000	47	0.2000	47	0.1500	47	0.1500
*UT Utah	47	0.2450	47	0.2450	47	0.0000	47	0.0000
VA Virginia	89	0.1600	89	0.1600	89	0.1600	89	0.1600
VA Surtax	90	0.0350	90	0.0350	90	0.0350	90	0.0350
VT Vermont	55	0.2600	42	0.0000	42	0.0000	42	0.0000
*WA Washington	47	0.3400	47	0.3400	45	0.0000	45	0.0000
WI Wisconsin	47	0.3290	47	0.3290	47	0.2260	47	0.2470
WV West Virginia	45	0.3150	45	0.3150	45	0.3150	45	0.3150
WY Wyoming	47	0.1400	47	0.1400	45	0.0000	45	0.0000

CANADIAN PROVINCES

AB Alberta	47	0.2944	47	0.2944	47	0.2126	46	0.0000
*BC Brit. Col.	46	0.4907	46	0.4743	46	0.0883	46	0.0000
MB Manitoba	48	0.3762	48	0.3762	48	0.0982	46	0.0000
NB New Brunswick	45	0.5528	45	0.3500	45	0.2192	45	0.5528
NL Newfoundland	45	0.5397	45	0.5397	45	0.2290	45	0.0000
NS Nova Scotia	45	0.5038	46	0.5070	45	0.2290	45	0.0000
*ON Ontario	41	0.4678	41	0.4809	41	0.1407	41	0.0000
PE Prince Edward Is.	46	0.6477	46	0.6641	46	0.5561	45	0.0000
QC Quebec	47	0.5299	45	0.4972	45	0.0000	45	0.0000
SK Saskatchewan	47	0.4907	47	0.4907	47	0.2944	45	0.0000

Note: For all other fuel types telephone 1-800-482-4382 for applicable tax rate and rate codes.

(*) - See footnotes on reverse side.

**Pennsylvania Department of Revenue
Bureau of Motor Fuel Taxes
Footnotes**

Arizona - Biodiesel fuel does not meet the Arizona Statutory definition of an alternate fuel.

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.

Idaho - Untaxed Fuel on Indian Reservations - As of March 1, 2005, the retail fuel outlets located on Indian reservations in Idaho and owned by a tribe or an enrolled member of the tribe are not required to pay Idaho fuels tax. If you buy untaxed fuel from one of these retail outlets and place the fuel in the supply tank of an IFTA qualified motor vehicle, you must report the fuel purchase in Section 3 of the IFTA return. However, you cannot report the fuel purchase as tax paid fuel in Column 10 of the IFTA return. For a list of the known Indian retail fuel outlets in Idaho, go to the Tax Commission's Web site at http://www.tax.idaho.gov/Fuel_PurchasedOn_Idaho_IndianReservations_04-15-05.htm or call 1-800-972-7660, ext. 7536 to contact the Idaho State Tax commission.

Maine - CNG rate is per 100 standard cubic feet.

Michigan - Diesel fuel that is at least 5% biodiesel fuel qualifies for the biodiesel rate. The biodiesel rate is effective 9/1/2006.

Mississippi - Natural Gas - LNG and CNG 100 cubic feet.

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 - If your total gallons of B20 fuel purchased in New York exceed the taxable gallons of Diesel used in New York, an adjustment is required on your IFTA return. For details, see TSB-M-06(4)M, IFTA Reporting Requirements for the Consumption of B20 in New York State, on our Web site at www.nystax.gov or call 1-800-972-1233.

Pennsylvania - To convert CNG (scf) to gallons, multiply units by .0314. To convert CNG (lbs) to gallons, multiply units by .7087. 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.

Texas - Biodiesel (B100) and biodiesel blends (such as B20) purchased in Texas must be reported under the fuel type "DIESEL". Instructions for reporting biodiesel and biodiesel blends are online at: <http://window.state.tx.us/taxinfo/fuels/ifta.html> or call toll-free 1-800-252-1383.

Utah - Propane and Natural Gas are considered clean fuels for Utah and tax is paid via the purchase of a Clean Special Fuel Certificate (Form TC-596). The certificate must be kept in the vehicle while the vehicle is in Utah. The annual fee for the Clean Special Fuel Certificate is \$82 for vehicles with two axles and a registered gross vehicle weight of 26,000 pounds or less and \$126 for vehicles with three axles or with a registered gross vehicle weight over 26,000 pounds. The Tax Commission will impose a penalty for using dyed fuel on the highways in addition to any Federal penalties.

Washington - Effective April 1, 2006 deliveries of motor vehicle and special fuel to the Squaxin Island Tribe and Swinomish Indian Tribal Community reservations located in Washington do not include the state motor vehicle and special fuel taxes. Under the terms of a settlement agreement reached with each tribe, the state will be paid an amount equal to 25% of the state fuel tax on each gallon of motor vehicle fuel and special fuel sold by tribally owned retail stations. Purchases of tax-paid fuel by IFTA carriers should only be reported at a rate of 25% of the total fuel purchased. You must account for all fuel purchased when determining your average miles per gallon. The stations are: Kamilche Trading Post, 93 W. State Route 108, Shelton, WA and Swinomish Northern Lights Gas Station, 12929 Casino Dr., Anacortes, WA.

British Columbia - Pure biodiesel (B100) and biodiesel blends (such as B99.9 or less) purchased in British Columbia must be reported on your IFTA return as fuel type "DIESEL".

Ontario - Licensees may apply for a tax refund directly to Ontario in respect of the methanol component of the blend for gasoline. Effective June 18, 2002 licensees may also apply for a tax refund directly to Ontario, in respect of biodiesel fuel used as fuel or a fuel additive. Biodiesel fuel must be reported under the fuel type "Special Diesel". As of January 1, 2007 ethanol will be subject to gasoline tax in Ontario at the rate of 14.7 cent per litre.