



**Pennsylvania Department of Revenue
Bureau of Motor Fuel Taxes
1st Quarter 2008 Fuel Tax Rates (MCRT/IFTA)**

IFTA-400 MF AFP (03-08)

NOTE: U.S. \$ per gallon (p/g): U.S./Canadian Exchange rate - 1.0072 - 0.9929

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	49	0.1900	49	0.1600	49	0.0000	49	0.0000
AR Arkansas	51	0.2250	51	0.2150	51	0.1650	51	0.0500
*AZ Arizona	60	0.2600	51	0.0000	60	0.0000	53	0.0000
*CA California	49	0.3660	49	0.0000	49	0.0600	49	0.0700
CO Colorado	51	0.2050	51	0.2200	51	0.2050	51	0.2050
CT Connecticut	50	0.3700	49	0.2500	49	0.0000	49	0.0000
DE Delaware	47	0.2200	47	0.2300	47	0.2200	47	0.2200
FL Florida	51	0.3107	51	0.2067	50	0.0000	49	0.0000
GA Georgia	52	0.1670	52	0.1580	52	0.1310	52	0.1570
IA Iowa	51	0.2250	51	0.2070	51	0.2000	50	0.1600
*ID Idaho	51	0.2500	49	0.0000	51	0.1810	51	0.1970
IL Illinois	51	0.3750	51	0.3430	51	0.3050	51	0.3050
IN Indiana	01	0.1600	01	0.1800	01	0.1600	01	0.1600
IN Surtax	02	0.1100	02	0.1100	02	0.1100	02	0.1100
KS Kansas	51	0.2600	51	0.2400	51	0.2300	51	0.2300
KY Kentucky	93	0.1660	93	0.1960	93	0.1960	93	0.1660
KY Surtax	94	0.0760	94	0.0330	94	0.0330	94	0.0760
LA Louisiana	51	0.2000	51	0.2000	51	0.1600	51	0.1600
MA Massachusetts	49	0.2100	49	0.2100	49	0.2500	49	0.2500
MD Maryland	49	0.2425	49	0.2350	49	0.2350	49	0.2350
*ME Maine	46	0.2880	45	0.0000	46	0.2010	46	0.2390
*MI Michigan	73	0.3280	50	0.0000	50	0.0000	50	0.0000
MN Minnesota	51	0.2000	51	0.2000	51	0.1500	51	0.2000
*MO Missouri	51	0.1700	50	0.1700	51	0.1700	51	0.1700
*MS Mississippi	51	0.1800	51	0.1800	51	0.1700	51	0.1800
*MT Montana	51	0.2775	51	0.0000	49	0.0518	50	0.0700
NC North Carolina	51	0.2990	51	0.2990	51	0.2990	51	0.2990
ND North Dakota	51	0.2300	51	0.2300	51	0.2300	51	0.2300
NE Nebraska	51	0.2300	51	0.2300	51	0.2300	51	0.2300
NH New Hampshire	45	0.1800	45	0.0000	45	0.0000	45	0.0000
NJ New Jersey	47	0.1750	47	0.1450	47	0.0925	47	0.0925
NM New Mexico	51	0.2100	49	0.0000	51	0.0000	50	0.0000
NV Nevada	51	0.2700	49	0.2300	51	0.2200	51	0.2100
*NY New York	49	0.3665	49	0.3840	49	0.2200	49	0.0000
OH Ohio	91	0.2800	91	0.2800	91	0.2800	78	0.0000
OK Oklahoma	51	0.1300	51	0.1600	51	0.1600	51	0.1600
OR Oregon	49	0.0000	49	0.0000	49	0.0000	49	0.0000
*PA Pennsylvania	56	0.3810	56	0.3120	56	0.2280	56	0.0790
RI Rhode Island	47	0.3000	47	0.3000	47	0.3000	47	0.0000
SC South Carolina	49	0.1600	49	0.1600	49	0.1600	49	0.1600
SD South Dakota	51	0.2200	49	0.0000	51	0.2000	51	0.1000
*TN Tennessee	51	0.1700	51	0.2000	51	0.1400	49	0.1300
*TX Texas	51	0.2000	51	0.2000	51	0.1500	51	0.1500
*UT Utah	51	0.2450	51	0.2450	51	0.0000	51	0.0000
VA Virginia	97	0.1750	97	0.1750	97	0.1750	97	0.1750
VA Surtax	98	0.0350	98	0.0350	98	0.0350	98	0.0350
VT Vermont	59	0.2600	46	0.0000	46	0.0000	46	0.0000
*WA Washington	51	0.3600	51	0.3600	49	0.0000	49	0.0000
WI Wisconsin	51	0.3290	51	0.3290	51	0.2260	51	0.2470
WV West Virginia	49	0.3220	49	0.3220	49	0.3220	49	0.3220
WY Wyoming	51	0.1400	51	0.1400	49	0.0000	49	0.0000

CANADIAN PROVINCES

*AB Alberta	51	0.3383	51	0.3383	51	0.2442	50	0.0000
*BC Brit. Col.	50	0.5637	50	0.5449	50	0.1015	50	0.0000
MB Manitoba	52	0.4322	52	0.4322	52	0.1128	50	0.0000
NB New Brunswick	49	0.6351	49	0.4021	49	0.2518	49	0.6351
NL Newfoundland	49	0.6200	49	0.6200	49	0.2631	49	0.0000
NS Nova Scotia	49	0.5787	50	0.5825	49	0.2631	49	0.0000
*ON Ontario	45	0.5374	45	0.5524	45	0.1616	45	0.0000
PE Prince Edward Is.	50	0.7591	50	0.5937	50	0.6389	49	0.0000
QC Quebec	51	0.6088	49	0.5712	49	0.0000	49	0.0000
SK Saskatchewan	51	0.5637	51	0.5637	51	0.3383	49	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.

Alberta - Effective April 1, 2007, tax rates for gasohol, ethanol, and E-85 are changed to 9 cents per litre as a result of the discontinuance of the ethanol tax exemption program. The new Alberta Fuel Tax Act and new Fuel Tax Regulation which became effective April 1, 2007, also include a definition of biodiesel. Fuel that meets the definition of biodiesel will be taxed at 9 cents a litre.

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.