



**Pennsylvania Department of Revenue  
Bureau of Motor Fuel Taxes  
1st Quarter 2009 Fuel Tax Rates (MCRT/IFTA)**

IFTA-400 MF AFP (03-09)

NOTE: U.S. \$ per gallon (p/g): U.S./Canadian Exchange rate - 1.2350 - 0.8097

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	53	0.1900	53	0.1600	53	0.0000	53	0.0000
AR Arkansas	55	0.2250	55	0.2150	55	0.1650	55	0.0500
*AZ Arizona	64	0.2600	55	0.2000	64	0.0000	57	0.0000
*CA California	53	0.4370	53	0.0000	53	0.0600	53	0.0700
CO Colorado	55	0.2050	55	0.2200	55	0.2050	55	0.2050
*CT Connecticut	54	0.4340	53	0.2500	53	0.2600	53	0.2600
DE Delaware	51	0.2200	51	0.2300	51	0.2200	51	0.2200
FL Florida	55	0.3187	55	0.2117	54	0.0000	53	0.0000
GA Georgia 1/1 - 1/31	56	0.1520	56	0.1580	56	0.1470	56	0.1570
GA Georgia 2/1 - 3/31	57	0.1520	57	0.1140	57	0.1470	57	0.1130
IA Iowa	55	0.2250	55	0.2100	55	0.2000	54	0.1600
*ID Idaho	55	0.2500	53	0.0000	55	0.1810	55	0.1970
IL Illinois	55	0.4340	55	0.3730	55	0.3350	55	0.3350
IN Indiana	09	0.1600	09	0.1800	09	0.1600	09	0.1600
IN Surtax	10	0.1100	10	0.1100	10	0.1100	10	0.1100
KS Kansas	55	0.2600	55	0.2400	55	0.2300	55	0.2300
KY Kentucky	01	0.1810	01	0.2110	01	0.2110	01	0.1810
KY Surtax	02	0.0840	02	0.0360	02	0.0360	02	0.0840
LA Louisiana	55	0.2000	55	0.2000	55	0.1600	55	0.1600
MA Massachusetts	53	0.2100	53	0.2100	53	0.3380	53	0.3380
MD Maryland	53	0.2425	53	0.2350	53	0.2350	53	0.2350
*ME Maine	50	0.2960	49	0.0000	50	0.2060	50	0.2390
MI Michigan	77	0.2580	54	0.0000	54	0.0000	54	0.0000
MN Minnesota	56	0.2550	56	0.2550	56	0.1913	56	0.2550
*MO Missouri	55	0.1700	54	0.1700	55	0.1700	55	0.1700
*MS Mississippi	55	0.1800	55	0.1800	55	0.1700	55	0.1800
*MT Montana	55	0.2775	55	0.0000	53	0.0518	54	0.0700
NC North Carolina	55	0.2990	55	0.2990	55	0.2990	55	0.2990
ND North Dakota	55	0.2300	55	0.2300	55	0.2300	55	0.2300
NE Nebraska	55	0.2640	55	0.2640	55	0.2640	55	0.2640
NH New Hampshire	49	0.1800	49	0.0000	49	0.0000	49	0.0000
NJ New Jersey	51	0.1750	51	0.1450	51	0.0925	51	0.0925
NM New Mexico	55	0.2100	53	0.0000	55	0.0000	54	0.0000
NV Nevada	55	0.2700	53	0.2300	55	0.2200	55	0.2100
*NY New York	53	0.3935	53	0.4110	53	0.2400	53	0.0000
OH Ohio	95	0.2800	95	0.2800	95	0.2800	82	0.0000
OK Oklahoma	55	0.1300	55	0.1600	55	0.1600	55	0.1600
OR Oregon	53	0.0000	53	0.0000	53	0.0000	53	0.0000
*PA Pennsylvania	60	0.3810	60	0.3120	60	0.2280	60	0.0790
RI Rhode Island	51	0.3000	51	0.3000	51	0.3000	51	0.0000
SC South Carolina	53	0.1600	53	0.1600	53	0.1600	53	0.1600
SD South Dakota	55	0.2200	53	0.0000	55	0.2000	55	0.1000
*TN Tennessee	55	0.1700	55	0.2000	55	0.1400	53	0.1300
*TX Texas	55	0.2000	55	0.2000	55	0.1500	55	0.1500
*UT Utah	55	0.2450	55	0.2450	55	0.0000	55	0.0000
VA Virginia	05	0.1750	05	0.1750	05	0.1750	05	0.1750
VA Surtax	06	0.0350	06	0.0350	06	0.0350	06	0.0350
VT Vermont	63	0.2600	50	0.0000	50	0.0000	50	0.0000
*WA Washington	55	0.3750	55	0.3750	53	0.0000	53	0.0000
WI Wisconsin	55	0.3290	55	0.3290	55	0.2260	55	0.2470
WV West Virginia	53	0.3220	53	0.3220	53	0.3220	53	0.3220
WY Wyoming	55	0.1400	55	0.1400	53	0.0000	53	0.0000

**CANADIAN PROVINCES**

*AB Alberta	55	0.2759	55	0.2759	55	0.1992	54	0.0000
*BC Brit. Col.	54	0.5422	54	0.5161	54	0.1300	54	0.0000
MB Manitoba	56	0.3525	56	0.3525	56	0.0920	54	0.0000
NB New Brunswick	53	0.5180	53	0.3279	53	0.2053	53	0.5180
NL Newfoundland	53	0.5057	53	0.5057	53	0.2146	53	0.0000
NS Nova Scotia	53	0.4720	54	0.4751	53	0.2146	53	0.0000
*ON Ontario	49	0.4383	49	0.4505	49	0.1318	49	0.0000
PE Prince Edward Is	55	0.5915	55	0.4321	55	0.0000	54	0.0000
QC Quebec	55	0.4965	53	0.4658	53	0.0000	53	0.0000
SK Saskatchewan	55	0.4598	55	0.4598	55	0.2759	53	0.0000

Note: For all other fuel types telephone 1-800-482-4382 for applicable tax rate and rate codes or go to [WWW.IFTACH.ORG](http://WWW.IFTACH.ORG) and click on TAX RATES.

(\*) - 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.

**Connecticut** - See Policy Statement 92(10.1), Tables and Equivalents for Natural Gas and Propane for Motor Vehicle Fuels Tax Purposes, for more information on computing the tax on motor vehicle fuels in gaseous form.

**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 and Idaho fuels tax refund purposes. However, diesel purchased from tribal-owned retail outlets on the Coeur d'Alene and Nez Perce Indian Reservations is not Idaho tax-paid diesel for IFTA reporting and refund purposes. Also, as of March 1, 2005 all gasoline purchased from tribal-owned retail outlets on all Idaho Indian reservations is not Idaho tax paid gasoline and is not eligible for fuels tax refunds. If you have questions, please call toll free 800-972-7660, ext. 7601 or 7702.

**Maine** - CNG rate is per 100 standard cubic feet.

**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](http://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** - 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.

**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". Effective July 1, 2008, carbon tax applies to fuels, including gasoline, diesel, and propane. Commencing with the Q3, 2008 quarter, IFTA licensees will report and remit motor fuel tax and carbon tax as a combined rate on their IFTA Quarterly Tax Return form, the same form IFTA licensees currently use to report and remit motor fuel tax. The diesel rate has increased by \$0.0269/litre for the carbon tax, gasoline by an additional \$0.0234/litre, and propane by \$0.0154/litre.

**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.