

**Bureau of Motor Fuel Taxes
First Quarter 2010 Fuel Tax Rates (MCRT/IFTA)**



IFTA-400 MF AFP (03-10)

NOTE: U.S. \$ per gallon (p/g): U.S./Canadian Exchange rate - 1.0592 - 0.9441

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	57	0.1900	57	0.1600	57	0.1900	57	0.1900
AR Arkansas	59	0.2250	59	0.2150	59	0.1650	59	0.0500
*AZ Arizona	68	0.2600	59	0.0000	68	0.0000	61	0.0000
*CA California	57	0.3730	57	0.0000	57	0.0600	57	0.0700
CO Colorado	59	0.2050	59	0.2200	59	0.2050	59	0.2050
*CT Connecticut	58	0.4510	57	0.2500	57	0.2600	57	0.2600
DE Delaware	55	0.2200	55	0.2300	55	0.2200	55	0.2200
FL Florida	59	0.3167	59	0.2957	58	0.0000	57	0.0000
GA Georgia	62	0.1500	62	0.1450	62	0.1270	62	0.1440
IA Iowa	59	0.2250	59	0.2100	59	0.2000	58	0.1600
*ID Idaho	59	0.2500	57	0.0000	59	0.1810	59	0.1970
IL Illinois	59	0.3500	59	0.3130	59	0.2990	59	0.2990
IN Indiana	17	0.1600	17	0.1800	17	0.1600	17	0.1600
IN Surtax	18	0.1100	18	0.1100	18	0.1100	18	0.1100
KS Kansas	59	0.2600	59	0.2400	59	0.2300	59	0.2300
KY Kentucky	09	0.1970	09	0.2270	09	0.2270	09	0.1970
KY Surtax	10	0.0920	10	0.0390	10	0.0390	10	0.0920
LA Louisiana	59	0.2000	59	0.2000	59	0.1600	59	0.1600
MA Massachusetts	57	0.2100	57	0.2100	57	0.2020	57	0.2020
MD Maryland	57	0.2425	57	0.2350	57	0.2350	57	0.2350
*ME Maine	54	0.3070	53	0.0000	54	0.2150	54	0.2390
MI Michigan	81	0.2970	58	0.0000	58	0.0000	58	0.0000
MN Minnesota	60	0.2710	60	0.2710	60	0.2032	60	0.2710
*MO Missouri	59	0.1700	58	0.1700	59	0.1700	59	0.1700
*MS Mississippi	59	0.1800	59	0.1800	59	0.1700	59	0.1800
*MT Montana	59	0.2775	59	0.0000	57	0.0518	58	0.0700
NC North Carolina	59	0.3030	59	0.3030	59	0.3030	59	0.3030
ND North Dakota	59	0.2300	59	0.2300	59	0.2300	59	0.2300
NE Nebraska	59	0.2680	59	0.2680	59	0.2680	59	0.2680
NH New Hampshire	53	0.1800	53	0.0000	53	0.0000	53	0.0000
NJ New Jersey	55	0.1750	55	0.1450	55	0.0925	55	0.0925
NM New Mexico	59	0.2100	57	0.0000	59	0.0000	58	0.0000
NV Nevada	59	0.2700	57	0.2300	59	0.2200	59	0.2100
*NY New York	57	0.3805	57	0.3930	57	0.2300	57	0.0000
OH Ohio	99	0.2800	99	0.2800	99	0.2800	86	0.0000
OK Oklahoma	59	0.1300	59	0.1600	59	0.1600	59	0.1600
OR Oregon	57	0.0000	57	0.0000	57	0.0000	57	0.0000
*PA Pennsylvania	64	0.3810	64	0.3120	64	0.2280	64	0.0790
RI Rhode Island	55	0.3200	55	0.3200	55	0.3200	55	0.3200
SC South Carolina	57	0.1600	57	0.1600	57	0.1600	57	0.1600
SD South Dakota	59	0.2200	57	0.0000	59	0.2000	59	0.1000
*TN Tennessee	59	0.1700	59	0.2000	59	0.1400	57	0.1300
*TX Texas	59	0.2000	59	0.2000	59	0.1500	59	0.1500
*UT Utah	59	0.2450	59	0.2450	59	0.0000	59	0.0000
VA Virginia	13	0.1750	13	0.1750	13	0.1750	13	0.1750
VA Surtax	14	0.0350	14	0.0350	14	0.0350	14	0.0350
VT Vermont	67	0.2900	54	0.0000	54	0.0000	54	0.0000
*WA Washington	59	0.3750	59	0.3750	57	0.0000	57	0.0000
WI Wisconsin	59	0.3290	59	0.3290	59	0.2260	59	0.2470
WV West Virginia	57	0.3220	57	0.3220	57	0.3220	57	0.3220
WY Wyoming	59	0.1400	59	0.1400	57	0.0000	57	0.0000

CANADIAN PROVINCES

*AB Alberta	59	0.3217	59	0.3217	59	0.2323	58	0.0000
*BC Brit. Col.	58	0.6732	58	0.6372	58	0.1790	58	0.0000
MB Manitoba	60	0.4110	60	0.4110	60	0.1073	58	0.4110
NB New Brunswick	57	0.6039	57	0.3824	57	0.2394	57	0.6039
NL Newfoundland	57	0.5896	57	0.5896	57	0.2502	57	0.0000
NS Nova Scotia	57	0.5503	58	0.5539	57	0.2502	57	0.0000
*ON Ontario	53	0.5110	53	0.5253	53	0.1537	53	0.0000
PE Prince Edward Is	59	0.7219	59	0.5646	59	0.0000	58	0.0000
QC Quebec	59	0.5789	57	0.5431	57	0.0000	57	0.0000
SK Saskatchewan	59	0.5361	59	0.5361	59	0.3217	57	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 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 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, 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.

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 - Effective January 1, 2010, ethanol and ethanol blends of gasoline must be reported as Gasoline and biodiesel and biodiesel blends must be reported as 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.