

**Bureau of Motor Fuel Taxes  
First Quarter 2011 Fuel Tax Rates (MCRT/IFTA)**



IFTA-400 MF AFP (03-11)

NOTE: U.S. \$ per gallon (p/g): U.S./Canadian Exchange rate - 1.0176 - 0.9827

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	61	0.1900	61	0.1600	61	0.1900	61	0.1900
AR Arkansas	63	0.2250	63	0.2150	63	0.1650	63	0.0500
*AZ Arizona	72	0.2600	63	0.0000	72	0.0000	65	0.0000
*CA California	61	0.3970	61	0.0000	61	0.0600	61	0.0700
CO Colorado	63	0.2050	63	0.2200	63	0.2050	63	0.2050
*CT Connecticut	62	0.3960	61	0.2500	61	0.2600	61	0.2600
DE Delaware	59	0.2200	59	0.2300	59	0.2200	59	0.2200
FL Florida	63	0.3207	63	0.2987	62	0.0000	61	0.0000
GA Georgia	66	0.1600	66	0.1510	66	0.1330	66	0.1500
IA Iowa	63	0.2250	63	0.2100	63	0.2000	62	0.1600
*ID Idaho	63	0.2500	61	0.0000	63	0.1810	63	0.1970
IL Illinois	63	0.3780	63	0.3400	63	0.3180	63	0.3180
IN Indiana	25	0.1600	25	0.1800	25	0.1600	25	0.1600
IN Surtax	26	0.1100	26	0.1100	26	0.1100	26	0.1100
KS Kansas	63	0.2600	63	0.2400	63	0.2300	63	0.2300
KY Kentucky	17	0.2150	17	0.2450	17	0.2450	17	0.2150
KY Surtax	18	0.1020	18	0.0430	18	0.0430	18	0.1020
LA Louisiana	63	0.2000	63	0.2000	63	0.1600	63	0.1600
MA Massachusetts	61	0.2100	61	0.2100	61	0.2310	61	0.2310
MD Maryland	61	0.2425	61	0.2350	61	0.2350	61	0.2350
*ME Maine	58	0.3070	57	0.0000	58	0.2150	58	0.2390
MI Michigan	85	0.3400	62	0.0000	62	0.0000	62	0.0000
MN Minnesota	64	0.2750	64	0.2750	64	0.2062	64	0.2750
*MO Missouri	63	0.1700	62	0.1700	63	0.1700	63	0.1700
*MS Mississippi	63	0.1800	63	0.1800	63	0.1700	63	0.1800
*MT Montana	63	0.2775	63	0.0000	61	0.0518	62	0.0700
NC North Carolina	63	0.3250	63	0.3250	63	0.3250	63	0.3250
ND North Dakota	63	0.2300	63	0.2300	63	0.2300	63	0.2300
NE Nebraska	63	0.2640	63	0.2640	63	0.2640	63	0.2640
NH New Hampshire	57	0.1800	57	0.0000	57	0.0000	57	0.0000
NJ New Jersey	59	0.1750	59	0.1450	59	0.0925	59	0.0925
NM New Mexico	63	0.2100	61	0.0000	63	0.0000	62	0.0000
NV Nevada	63	0.2700	61	0.2300	63	0.2200	63	0.2100
*NY New York	61	0.3925	61	0.4090	61	0.2390	61	0.0000
OH Ohio	03	0.2800	03	0.2800	03	0.2800	90	0.2800
OK Oklahoma	63	0.1300	63	0.1600	63	0.1600	63	0.1600
OR Oregon	61	0.0000	61	0.0000	61	0.0000	61	0.0000
*PA Pennsylvania	68	0.3810	68	0.3120	68	0.2280	68	0.0790
RI Rhode Island	59	0.3200	59	0.3200	59	0.3200	59	0.3200
SC South Carolina	61	0.1600	61	0.1600	61	0.1600	61	0.1600
SD South Dakota	63	0.2200	61	0.0000	63	0.2000	63	0.1000
*TN Tennessee	63	0.1700	63	0.2000	63	0.1400	61	0.1300
*TX Texas	63	0.2000	63	0.2000	63	0.1500	63	0.1500
UT Utah	63	0.2450	63	0.2450	63	0.0000	63	0.0850
VA Virginia	21	0.1750	21	0.1750	21	0.1750	21	0.1750
VA Surtax	22	0.0350	22	0.0350	22	0.0350	22	0.0350
VT Vermont	71	0.2900	58	0.0000	58	0.0000	58	0.0000
*WA Washington	63	0.3750	63	0.3750	61	0.0000	61	0.0000
WI Wisconsin	63	0.3290	63	0.3290	63	0.2260	63	0.2470
WV West Virginia	61	0.3220	61	0.3220	61	0.3220	61	0.3220
WY Wyoming	63	0.1400	63	0.1400	61	0.0000	61	0.0000

**CANADIAN PROVINCES**

*AB Alberta	63	0.3348	63	0.3348	63	0.2417	62	0.0000
*BC Brit. Col.	62	0.7480	62	0.7049	62	0.1146	62	0.0000
MB Manitoba	64	0.4278	64	0.4278	64	0.1116	62	0.4278
NB New Brunswick	61	0.6286	61	0.3980	61	0.2492	61	0.6286
NL Newfoundland	61	0.6137	61	0.6137	61	0.2604	61	0.0000
NS Nova Scotia	61	0.5728	62	0.5766	61	0.2604	61	0.0000
*ON Ontario	57	0.5319	57	0.5468	57	0.1600	57	0.0000
PE Prince Edward Is	63	0.7514	63	0.5877	63	0.0000	62	0.0000
QC Quebec	63	0.6397	61	0.6026	61	0.0000	61	0.0000
SK Saskatchewan	63	0.5580	63	0.5580	63	0.3348	61	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](http://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.tax.ny.gov](http://www.tax.ny.gov)

**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.

**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.