

**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.

**Minnesota** - CNG rate: .2474 per 100 cubic foot.

**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** - Where biodiesel is blended with fuel, only the biodiesel portion of the blend is exempt from tax. Licensees may apply for a tax refund directly to Ontario for the biodiesel portion and other tax exempt products such as methanol.

**Bureau of Motor Fuel Taxes  
First Quarter 2012 Fuel Tax Rates (MCRT/IFTA)**



IFTA-400 MF AFP (03-12)

NOTE: U.S. \$ per gallon (p/g): U.S./Canadian Exchange rate - 1.0364 - 0.9649

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	65	0.1900	65	0.1600	65	0.1900	65	0.1900
AR Arkansas	67	0.2250	67	0.2150	67	0.1650	67	0.0500
*AZ Arizona	76	0.2600	67	0.1800	76	0.0000	69	0.0000
*CA California	65	0.4350	65	0.0000	65	0.0600	65	0.0700
CO Colorado	67	0.2050	67	0.2200	67	0.2050	67	0.2050
*CT Connecticut	66	0.4620	65	0.2500	65	0.2600	65	0.2600
DE Delaware	63	0.2200	63	0.2300	63	0.2200	63	0.2200
FL Florida	67	0.3257	67	0.3047	66	0.0000	65	0.0000
GA Georgia	71	0.1820	71	0.1660	71	0.1340	71	0.1650
IA Iowa	67	0.2250	67	0.2100	67	0.2000	66	0.1600
*ID Idaho	67	0.2500	65	0.0000	67	0.1810	67	0.1970
IL Illinois	67	0.4110	67	0.4000	67	0.3280	67	0.3280
IN Indiana	33	0.1600	33	0.1800	33	0.1600	33	0.1600
IN Surtax	34	0.1100	34	0.1100	34	0.1100	34	0.1100
KS Kansas	67	0.2600	67	0.2400	67	0.2300	67	0.2300
KY Kentucky	25	0.2340	25	0.2640	25	0.2640	25	0.2340
KY Surtax	26	0.1120	26	0.0480	26	0.0480	26	0.1120
LA Louisiana	67	0.2000	67	0.2000	67	0.1600	67	0.1600
MA Massachusetts	65	0.2100	65	0.2100	65	0.2020	65	0.2020
MD Maryland	65	0.2425	65	0.2350	65	0.2350	65	0.2350
*ME Maine	62	0.3120	61	0.0000	62	0.2190	62	0.2430
MI Michigan	89	0.3540	66	0.0000	66	0.0000	66	0.0000
*MN Minnesota	68	0.2800	68	0.2800	68	0.2105	68	0.2474
*MO Missouri	67	0.1700	66	0.1700	67	0.1700	67	0.1700
*MS Mississippi	67	0.1800	67	0.1800	67	0.1700	67	0.1800
*MT Montana	67	0.2775	67	0.0000	65	0.0518	66	0.0700
NC North Carolina	67	0.3890	67	0.3890	67	0.3890	67	0.3890
ND North Dakota	67	0.2300	67	0.2300	67	0.2300	67	0.2300
NE Nebraska	67	0.2670	67	0.2670	67	0.2670	67	0.2670
NH New Hampshire	61	0.1800	61	0.0000	61	0.0000	61	0.0000
NJ New Jersey	63	0.1750	63	0.1450	63	0.0925	63	0.0925
NM New Mexico	67	0.2100	65	0.0000	67	0.0000	66	0.0000
NV Nevada	67	0.2700	65	0.2300	67	0.2200	67	0.2100
*NY New York	65	0.4005	65	0.4180	65	0.2400	65	0.0000
OH Ohio	07	0.2800	07	0.2800	07	0.2800	94	0.2800
OK Oklahoma	67	0.1300	67	0.1600	67	0.1600	67	0.1600
OR Oregon	65	0.0000	65	0.0000	65	0.0000	65	0.0000
*PA Pennsylvania	72	0.3810	72	0.3120	72	0.2280	72	0.0790
RI Rhode Island	63	0.3200	63	0.3200	63	0.3200	63	0.3200
SC South Carolina	65	0.1600	65	0.1600	65	0.1600	65	0.1600
SD South Dakota	67	0.2200	65	0.0000	67	0.2000	67	0.1000
*TN Tennessee	67	0.1700	67	0.2000	67	0.1400	65	0.1300
*TX Texas	67	0.2000	67	0.2000	67	0.1500	67	0.1500
UT Utah	67	0.2450	67	0.2450	67	0.0000	67	0.0850
VA Virginia	29	0.1750	29	0.1750	29	0.1750	29	0.1750
VA Surtax	30	0.0350	30	0.0350	30	0.0350	30	0.0350
VT Vermont	75	0.2900	62	0.0000	62	0.0000	62	0.0000
*WA Washington	67	0.3750	67	0.3750	65	0.0000	65	0.0000
WI Wisconsin	67	0.3290	67	0.3290	67	0.2260	67	0.2470
WV West Virginia	65	0.3340	65	0.3340	65	0.3340	65	0.3340
WY Wyoming	67	0.1400	67	0.1400	65	0.0000	65	0.0000

**CANADIAN PROVINCES**

*AB Alberta	67	0.3287	67	0.3287	67	0.2374	66	0.0000
*BC Brit. Col.	66	0.7812	66	0.7326	66	0.1406	66	0.0000
MB Manitoba	68	0.4200	68	0.4200	68	0.1096	66	0.4200
NB New Brunswick	65	0.7012	65	0.4967	65	0.2447	65	0.7012
NL Newfoundland	65	0.6026	65	0.6026	65	0.2557	65	0.0000
NS Nova Scotia	65	0.5624	66	0.5661	65	0.2557	65	0.0000
*ON Ontario	61	0.5223	61	0.5369	61	0.1571	61	0.0000
PE Prince Edward Is	67	0.7377	67	0.5770	67	0.0000	66	0.0000
QC Quebec	67	0.6647	65	0.6281	65	0.0000	65	0.0000
SK Saskatchewan	67	0.5479	67	0.5479	67	0.3287	65	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).