

**Bureau of Motor and Alternative Fuel Taxes  
First Quarter 2015 Fuel Tax Rates (MCRT/IFTA)**



IFTA-400 MF AFP (03-15)

NOTE: U.S. \$ per gallon (p/g): U.S./Canadian Exchange rate - 1.1629 - 0.8599

Jurisdiction	Diesel/ Kerosene		Gasoline		Liq Nat. Gas/LNG		Propane LP Gas		Nat. Gas CNG	
	Rate Code	Tax Rate	Rate Code	Tax Rate	Rate Code	Tax Rate	Rate Code	Tax Rate	Rate Code	Tax Rate
AL Alabama	78	0.1900	78	0.1600	13	0.0000	78	0.1900	78	0.0000
AR Arkansas	79	0.2250	79	0.2150	12	0.0500	79	0.1650	79	0.0500
*AZ Arizona	88	0.2600	79	0.1800	12	0.0000	88	0.0000	81	0.0000
*CA California	77	0.4470	77	0.0000	12	0.1017	77	0.0600	77	0.0887
CO Colorado	79	0.2050	79	0.2200	12	0.0500	79	0.0500	79	0.0600
*CT Connecticut	78	0.5450	77	0.2500	12	0.2600	77	0.2600	77	0.2600
DE Delaware	75	0.2200	75	0.2300	12	0.2200	75	0.2200	75	0.2200
*FL Florida	79	0.3367	79	0.3159	12	0.0000	78	0.0000	77	0.0000
GA Georgia	83	0.1790	83	0.1630	12	0.1620	83	0.1340	83	0.1620
*IA Iowa 1/1 - 2/28	79	0.2250	79	0.2100	12	0.2250	79	0.2000	78	0.2100
*IA Iowa 3/1 - 3/31	80	0.3250	80	0.3100	13	0.3250	80	0.3000	79	0.3100
*ID Idaho	79	0.2500	77	0.0000	12	0.1970	79	0.1810	79	0.1970
IL Illinois	79	0.4270	79	0.3830	12	0.2840	79	0.2840	79	0.2840
IN Indiana	57	0.1600	57	0.1800	23	0.1600	57	0.1600	57	0.1600
IN Surtax	58	0.1100	58	0.1100	24	0.1100	58	0.1100	58	0.1100
KS Kansas	79	0.2600	79	0.2400	12	0.2600	79	0.2300	79	0.2400
KY Kentucky	49	0.2320	49	0.2620	23	0.2320	49	0.2620	49	0.2320
KY Surtax	50	0.1110	50	0.0470	24	0.1110	50	0.0470	50	0.1110
LA Louisiana	79	0.2000	79	0.2000	12	0.1600	79	0.1600	79	0.1600
MA Massachusetts	78	0.2400	78	0.2400	13	0.1810	78	0.1810	78	0.1810
*MD Maryland	77	0.3105	77	0.3030	12	0.3030	77	0.3030	77	0.3030
*ME Maine	74	0.3120	73	0.0000	12	0.1780	74	0.2190	74	0.2430
MI Michigan	01	0.2970	78	0.0000	12	0.0000	78	0.0000	78	0.0000
*MN Minnesota	80	0.2850	80	0.2850	12	0.1710	80	0.2135	80	0.2474
*MO Missouri	79	0.1700	78	0.1700	12	0.0000	79	0.1700	79	0.0000
*MS Mississippi	79	0.1800	79	0.1800	12	0.1900	79	0.1700	79	0.2280
*MT Montana	79	0.2775	79	0.0000	12	0.0000	77	0.0518	78	0.0700
NC North Carolina	79	0.3750	79	0.3750	12	0.3750	79	0.3750	79	0.3750
ND North Dakota	79	0.2300	79	0.2300	12	0.0000	79	0.2300	79	0.2300
NE Nebraska	79	0.2560	79	0.2560	12	0.2560	79	0.2560	79	0.2560
*NH New Hampshire	73	0.2220	73	0.0000	12	0.2220	73	0.2220	73	0.2220
NJ New Jersey	75	0.1750	75	0.1450	12	0.0925	75	0.0925	75	0.0925
NM New Mexico	79	0.2100	77	0.0000	12	0.0000	79	0.0000	78	0.0000
NV Nevada	79	0.2700	77	0.2300	12	0.2700	79	0.2200	79	0.2100
*NY New York	77	0.4005	77	0.4180	12	0.0000	77	0.2400	77	0.0000
OH Ohio	19	0.2800	19	0.2800	12	0.2800	19	0.2800	06	0.0000
OK Oklahoma	79	0.1300	79	0.1600	12	0.0500	79	0.1600	79	0.0500
OR Oregon	77	0.0000	77	0.0000	12	0.0000	77	0.0000	77	0.0000
*PA Pennsylvania	84	0.6420	84	0.5050	12	0.3350	84	0.3720	84	0.5050
RI Rhode Island	75	0.3200	75	0.3200	12	0.3200	75	0.3200	75	0.0000
SC South Carolina	77	0.1600	77	0.1600	12	0.1600	77	0.1600	77	0.1600
SD South Dakota	79	0.2200	77	0.0000	12	0.0000	79	0.2000	79	0.1000
*TN Tennessee	79	0.1700	79	0.2000	12	0.2000	79	0.1400	77	0.1300
*TX Texas	79	0.2000	79	0.2000	12	0.1500	79	0.1500	79	0.1500
UT Utah	79	0.2450	79	0.2450	12	0.0850	79	0.0000	79	0.0850
*VA Virginia	53	0.2020	53	0.1620	23	0.1620	53	0.1620	53	0.1620
*VA Surtax	54	0.0350	54	0.0750	24	0.0750	54	0.0750	54	0.0750
VT Vermont	87	0.3100	74	0.0000	12	0.0000	74	0.0000	74	0.0000
*WA Washington	79	0.3750	79	0.3750	12	0.0000	77	0.0000	77	0.0000
WI Wisconsin	79	0.3290	79	0.3290	12	0.1970	79	0.2260	79	0.2470
WV West Virginia	77	0.3460	77	0.3460	12	0.1550	77	0.2110	77	0.2400
WY Wyoming	79	0.2400	79	0.2400	12	0.2400	77	0.2400	77	0.2400

**CANADIAN PROVINCES**

*AB Alberta	79	0.2930	79	0.2930	12	0.0000	79	0.2115	78	0.0000
*BC Brit. Col.	78	0.7379	78	0.6891	12	0.0000	78	0.2383	78	0.0000
*MB Manitoba	81	0.4557	81	0.4557	13	0.1953	81	0.0977	79	0.1953
NB New Brunswick	77	0.6249	77	0.4427	12	0.6249	77	0.2181	77	0.6249
NL Newfoundland	77	0.5370	77	0.5370	12	0.0000	77	0.2279	77	0.0000
NS Nova Scotia	77	0.5012	78	0.5045	12	0.5045	77	0.2279	77	0.5045
*ON Ontario	73	0.4655	73	0.4785	12	0.0000	73	0.1400	73	0.0000
PE Prince Edward Is	79	0.6575	79	0.4263	12	0.0000	79	0.0000	78	0.0000
QC Quebec	79	0.6575	77	0.6249	12	0.0000	77	0.0000	77	0.0000
SK Saskatchewan	79	0.4883	79	0.4883	12	0.0000	79	0.2930	77	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** - Vehicles less than 3 axles and with declared Gross Vehicle Weight under 26,001 lbs. are taxed at \$.18 per gallon

**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 Special Notice SN 2014 (2) Changes to the Conversion Factors on Motor Vehicle Fuels Occurring in Gaseous Form for information about conversion factors for compressed natural gas and propane.

**Florida** - Effective January 1, 2014 through December 31, 2018, natural gas fuel is exempt from the taxes imposed by Chapters 206 and 212, F.S.

**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 7685.

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

**Minnesota** - CNG rate: 0.2474 per 100 cubic foot or 0.002474 per cubic foot.

**Mississippi** - CNG and LNG taxed at 18 cents per 100 CF. Conv. to IRS GGE for CNG or 22.8 cents because of pump price MS adopted Diesel Gallon Equivalents for Liquefied Natural Gas beginning 7/1/2015.

**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 \$.17 fuel tax rate.

**Montana** - Montana no longer requires gasoline, gasohol and ethanol to be reported on the IFTA tax return.

**New York** - For information on B20, see TSB-M-06(4)M, IFTA Reporting Requirements for the Consumption of B20 in New York State. For information on CNG and LNG, see TSB-M-13(1)M, Liquefied Natural Gas Treated the Same As Compressed Natural Gas. Both TSB-M's can be found at [www.tax.ny.gov](http://www.tax.ny.gov)

**Pennsylvania** - To convert CNG from standard cubic feet(scF) into Gasoline Gallon Equivalents(GGEs), divide CNG(scF) units by 126.67. 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. For the purpose of determining the tax on liquefied gas, a diesel gallon equivalent factor of six and six-hundredths pounds (6.06 lbs.) per gallon shall be used.

**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.

**Virginia** - Alternative fuels are taxed at the rates shown per Gasoline Gallon Equivalent (GGE). Visit <http://www.dmv.virginia.gov/commercial/#taxact/gge.html> for conversion instructions.

**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** - Effective April 1, 2014, Biodiesel is a taxable product and taxed as diesel.

**Manitoba** - Tax rate for LNG and CNG is per cubic meter.

**Maryland** - Rate change effective 7/1/14.

**Iowa** - CNG changed from .16 to .21.

**New Hampshire** - Rate changes effective for the 1st quarter of 2015.