



**Pennsylvania Department of Revenue
Bureau of Motor Fuel Taxes
2nd Quarter 2007 Fuel Tax Rates (MCRT/IFTA)**

IFTA-400 MF AFP (06-07)

NOTE: U.S. \$ per gallon (p/g): U.S./Canadian Exchange rate - 1.1750 - 0.8511

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	46	0.1900	46	0.1600	46	0.0000	46	0.0000
AR Arkansas	48	0.2250	48	0.2150	48	0.1650	48	0.0500
*AZ Arizona	57	0.2600	48	0.0000	57	0.0000	50	0.0000
*CA California	46	0.3670	46	0.0000	46	0.0600	46	0.0700
CO Colorado	48	0.2050	48	0.2200	48	0.2050	48	0.2050
CT Connecticut	47	0.2600	46	0.2500	46	0.0000	46	0.0000
DE Delaware	44	0.2200	44	0.2300	44	0.2200	44	0.2200
FL Florida	48	0.3057	48	0.2037	47	0.0000	46	0.0000
GA Georgia 4/1 - 5/31	48	0.1410	48	0.1320	48	0.1270	48	0.1270
GA Georgia 6/1 - 6/30	49	0.1410	49	0.1490	49	0.1270	49	0.1430
IA Iowa	48	0.2250	48	0.2100	48	0.2000	47	0.1600
*ID Idaho	48	0.2500	46	0.0000	48	0.1810	48	0.1970
IL Illinois	48	0.3670	48	0.3290	48	0.2990	48	0.2990
IN Indiana	95	0.1600	95	0.1800	95	0.1600	95	0.1600
IN Surtax	96	0.1100	96	0.1100	96	0.1100	96	0.1100
KS Kansas	48	0.2600	48	0.2400	48	0.2300	48	0.2300
KY Kentucky	87	0.1530	87	0.1830	87	0.1830	87	0.1530
KY Surtax	88	0.0690	88	0.0300	88	0.0300	88	0.0690
LA Louisiana	48	0.2000	48	0.2000	48	0.1600	48	0.1600
MA Massachusetts	46	0.2100	46	0.2100	46	0.2230	46	0.2230
MD Maryland	46	0.2425	46	0.2350	46	0.2350	46	0.2350
*ME Maine	43	0.2790	42	0.0000	43	0.1940	43	0.2320
*MI Michigan	70	0.3030	47	0.0000	47	0.0000	47	0.0000
MN Minnesota	48	0.2000	48	0.2000	48	0.1500	48	0.2000
*MO Missouri	48	0.1700	47	0.1700	48	0.1700	48	0.1700
*MS Mississippi	48	0.1800	48	0.1800	48	0.1700	48	0.1800
*MT Montana	48	0.2775	48	0.0000	46	0.0518	47	0.0700
NC North Carolina	48	0.2990	48	0.2990	48	0.2990	48	0.2990
ND North Dakota	48	0.2300	48	0.2300	48	0.2300	48	0.2300
NE Nebraska	48	0.2710	48	0.2710	48	0.2710	48	0.2710
NH New Hampshire	42	0.1800	42	0.0000	42	0.0000	42	0.0000
NJ New Jersey	44	0.1750	44	0.1450	44	0.0925	44	0.0925
NM New Mexico	48	0.2100	46	0.0000	48	0.0000	47	0.0000
NV Nevada	48	0.2700	46	0.0000	48	0.2200	48	0.2100
*NY New York	46	0.3685	46	0.3860	46	0.2200	46	0.0000
OH Ohio	88	0.2800	88	0.2800	88	0.2800	75	0.0000
OK Oklahoma	48	0.1300	48	0.1600	48	0.1600	48	0.1600
OR Oregon	46	0.0000	46	0.0000	46	0.0000	46	0.0000
*PA Pennsylvania	53	0.3810	53	0.3120	53	0.2280	53	0.0790
RI Rhode Island	44	0.3000	44	0.3000	44	0.3000	44	0.0000
SC South Carolina	46	0.1600	46	0.1600	46	0.1600	46	0.1600
SD South Dakota	48	0.2200	46	0.0000	48	0.2000	48	0.1000
*TN Tennessee	48	0.1700	48	0.2000	48	0.1400	46	0.1300
*TX Texas	48	0.2000	48	0.2000	48	0.1500	48	0.1500
*UT Utah	48	0.2450	48	0.2450	48	0.0000	48	0.0000
VA Virginia	91	0.1600	91	0.1600	91	0.1600	91	0.1600
VA Surtax	92	0.0350	92	0.0350	92	0.0350	92	0.0350
VT Vermont	56	0.2600	43	0.0000	43	0.0000	43	0.0000
*WA Washington	48	0.3400	48	0.3400	46	0.0000	46	0.0000
WI Wisconsin	48	0.3290	48	0.3290	48	0.2260	48	0.2470
WV West Virginia	46	0.3150	46	0.3150	46	0.3150	46	0.3150
WY Wyoming	48	0.1400	48	0.1400	46	0.0000	46	0.0000

CANADIAN PROVINCES

AB Alberta	48	0.2900	48	0.2900	48	0.2094	47	0.0000
*BC Brit. Col.	47	0.4832	47	0.4671	47	0.0870	47	0.0000
MB Manitoba	49	0.3705	49	0.3705	49	0.0967	47	0.0000
NB New Brunswick	46	0.5444	46	0.3447	46	0.2158	46	0.5444
NL Newfoundland	46	0.5315	46	0.5315	46	0.2255	46	0.0000
NS Nova Scotia	46	0.4961	47	0.4993	46	0.2255	46	0.0000
*ON Ontario	42	0.4607	42	0.4735	42	0.1386	42	0.0000
PE Prince Edward Is.	47	0.6507	47	0.6540	47	0.5477	46	0.0000
QC Quebec	48	0.5219	46	0.4896	46	0.0000	46	0.0000
SK Saskatchewan	48	0.4832	48	0.4832	48	0.2900	46	0.0000

Note: For all other fuel types telephone 1-800-482-4382 for applicable tax rate and rate codes.

(*) - See footnotes on reverse side.

**Pennsylvania Department of Revenue
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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.

Idaho - Untaxed Fuel on Indian Reservations - As of March 1, 2005, the retail fuel outlets located on Indian reservations in Idaho and owned by a tribe or an enrolled member of the tribe are not required to pay Idaho fuels tax. If you buy untaxed fuel from one of these retail outlets and place the fuel in the supply tank of an IFTA qualified motor vehicle, you must report the fuel purchase in Section 3 of the IFTA return. However, you cannot report the fuel purchase as tax paid fuel in Column 10 of the IFTA return. For a list of the known Indian retail fuel outlets in Idaho, go to the Tax Commission's Web site at http://www.tax.idaho.gov/Fuel_PurchasedOn_Idaho_IndianReservations_04-15-05.htm or call 1-800-972-7660, ext. 7536 to contact the Idaho State Tax commission.

Maine - CNG rate is per 100 standard cubic feet.

Michigan - Diesel fuel that is at least 5% biodiesel fuel qualifies for the biodiesel rate. The biodiesel rate is effective 9/1/2006.

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 (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 - Effective April 1, 2006 deliveries of motor vehicle and special fuel to the Squaxin Island Tribe and Swinomish Indian Tribal Community reservations located in Washington do not include the state motor vehicle and special fuel taxes. Under the terms of a settlement agreement reached with each tribe, the state will be paid an amount equal to 25% of the state fuel tax on each gallon of motor vehicle fuel and special fuel sold by tribally owned retail stations. Purchases of tax-paid fuel by IFTA carriers should only be reported at a rate of 25% of the total fuel purchased. You must account for all fuel purchased when determining your average miles per gallon. The stations are: Kamilche Trading Post, 93 W. State Route 108, Shelton, WA and Swinomish Northern Lights Gas Station, 12929 Casino Dr., Anacortes, WA.

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".

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.