



**Pennsylvania Department of Revenue
Bureau of Motor Fuel Taxes
2nd Quarter 2008 Fuel Tax Rates (MCRT/IFTA)**

IFTA-400 MF AFP (06-08)

NOTE: U.S. \$ per gallon (p/g): U.S./Canadian Exchange rate - 0.9977 - 1.0023

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	50	0.1900	50	0.1600	50	0.0000	50	0.0000
AR Arkansas	52	0.2250	52	0.2150	52	0.1650	52	0.0500
*AZ Arizona	61	0.2600	52	0.0000	61	0.0000	54	0.0000
*CA California	50	0.3660	50	0.0000	50	0.0600	50	0.0700
CO Colorado	52	0.2050	52	0.2200	52	0.2050	52	0.2050
CT Connecticut	51	0.3700	50	0.2500	50	0.0000	50	0.0000
DE Delaware	48	0.2200	48	0.2300	48	0.2200	48	0.2200
FL Florida	52	0.3107	52	0.2067	51	0.0000	50	0.0000
GA Georgia	53	0.1670	53	0.1580	53	0.1310	53	0.1570
IA Iowa	52	0.2250	52	0.2070	52	0.2000	51	0.1600
*ID Idaho	52	0.2500	50	0.0000	52	0.1810	52	0.1970
IL Illinois	52	0.3750	52	0.3430	52	0.3050	52	0.3050
IN Indiana	03	0.1600	03	0.1800	03	0.1600	03	0.1600
IN Surtax	04	0.1100	04	0.1100	04	0.1100	04	0.1100
KS Kansas	52	0.2600	52	0.2400	52	0.2300	52	0.2300
KY Kentucky	95	0.1660	95	0.1960	95	0.1960	95	0.1660
KY Surtax	96	0.0760	96	0.0330	96	0.0330	96	0.0760
LA Louisiana	52	0.2000	52	0.2000	52	0.1600	52	0.1600
MA Massachusetts	50	0.2100	50	0.2100	50	0.2970	50	0.2970
MD Maryland	50	0.2425	50	0.2350	50	0.2350	50	0.2350
*ME Maine	47	0.2880	46	0.0000	47	0.2010	47	0.2390
MI Michigan	74	0.3930	51	0.0000	51	0.0000	51	0.0000
MN Minnesota	52	0.2200	52	0.2200	52	0.1650	52	0.2200
*MO Missouri	52	0.1700	51	0.1700	52	0.1700	52	0.1700
*MS Mississippi	52	0.1800	52	0.1800	52	0.1700	52	0.1800
*MT Montana	52	0.2775	52	0.0000	50	0.0518	51	0.0700
NC North Carolina	52	0.2990	52	0.2990	52	0.2990	52	0.2990
ND North Dakota	52	0.2300	52	0.2300	52	0.2300	52	0.2300
NE Nebraska	52	0.2300	52	0.2300	52	0.2300	52	0.2300
NH New Hampshire	46	0.1800	46	0.0000	46	0.0000	46	0.0000
NJ New Jersey	48	0.1750	48	0.1450	48	0.0925	48	0.0925
NM New Mexico	52	0.2100	50	0.0000	52	0.0000	51	0.0000
NV Nevada	52	0.2700	50	0.2300	52	0.2200	52	0.2100
*NY New York	50	0.3665	50	0.3840	50	0.2200	50	0.0000
OH Ohio	92	0.2800	92	0.2800	92	0.2800	79	0.0000
OK Oklahoma	52	0.1300	52	0.1600	52	0.1600	52	0.1600
OR Oregon	50	0.0000	50	0.0000	50	0.0000	50	0.0000
*PA Pennsylvania	57	0.3810	57	0.3120	57	0.2280	57	0.0790
RI Rhode Island	48	0.3000	48	0.3000	48	0.3000	48	0.0000
SC South Carolina	50	0.1600	50	0.1600	50	0.1600	50	0.1600
SD South Dakota	52	0.2200	50	0.0000	52	0.2000	52	0.1000
*TN Tennessee	52	0.1700	52	0.2000	52	0.1400	50	0.1300
*TX Texas	52	0.2000	52	0.2000	52	0.1500	52	0.1500
*UT Utah	52	0.2450	52	0.2450	52	0.0000	52	0.0000
VA Virginia	99	0.1750	99	0.1750	99	0.1750	99	0.1750
VA Surtax	00	0.0350	00	0.0350	00	0.0350	00	0.0350
VT Vermont	60	0.2600	47	0.0000	47	0.0000	47	0.0000
*WA Washington	52	0.3600	52	0.3600	50	0.0000	50	0.0000
WI Wisconsin	52	0.3290	52	0.3290	52	0.2260	52	0.2470
WV West Virginia	50	0.3220	50	0.3220	50	0.3220	50	0.3220
WY Wyoming	52	0.1400	52	0.1400	50	0.0000	50	0.0000

CANADIAN PROVINCES

*AB Alberta	52	0.3415	52	0.3415	52	0.2466	51	0.0000
*BC Brit. Col.	51	0.5691	51	0.5501	51	0.1024	51	0.0000
MB Manitoba	53	0.4363	53	0.4363	53	0.1139	51	0.0000
NB New Brunswick	50	0.6412	50	0.4059	50	0.2542	50	0.6412
NL Newfoundland	50	0.6259	50	0.6259	50	0.2656	50	0.0000
NS Nova Scotia	50	0.5842	51	0.5881	50	0.2656	50	0.0000
*ON Ontario	46	0.5425	46	0.5577	46	0.1632	46	0.0000
PE Pr Ed Is. 4/1-5/31	51	0.7664	51	0.5994	51	0.6450	50	0.0000
PE Pr Ed Is. 6/1-6/30	52	0.7664	52	0.5994	52	0.0000	51	0.0000
QC Quebec	52	0.6146	50	0.5766	50	0.0000	50	0.0000
SK Saskatchewan	52	0.5691	52	0.5691	52	0.3415	50	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
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.

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 (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.