

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.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, 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.

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 - 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.

**Bureau of Motor Fuel Taxes
Second Quarter 2010 Fuel Tax Rates (MCRT/IFTA)**



IFTA-400 MF AFP (06-10)

NOTE: U.S. \$ per gallon (p/g): U.S./Canadian Exchange rate - 1.0216 - 0.9789

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	58	0.1900	58	0.1600	58	0.1900	58	0.1900
AR Arkansas	60	0.2250	60	0.2150	60	0.1650	60	0.0500
*AZ Arizona	69	0.2600	60	0.0000	69	0.0000	62	0.0000
*CA California	58	0.3730	58	0.0000	58	0.0600	58	0.0700
CO Colorado	60	0.2050	60	0.2200	60	0.2050	60	0.2050
*CT Connecticut	59	0.4510	58	0.2500	58	0.2600	58	0.2600
DE Delaware	56	0.2200	56	0.2300	56	0.2200	56	0.2200
FL Florida	60	0.3167	60	0.2957	59	0.0000	58	0.0000
GA Georgia	63	0.1500	63	0.1450	63	0.1270	63	0.1440
IA Iowa	60	0.2250	60	0.2100	60	0.2000	59	0.1600
*ID Idaho	60	0.2500	58	0.0000	60	0.1810	60	0.1970
IL Illinois	60	0.3500	60	0.3130	60	0.2990	60	0.2990
IN Indiana	19	0.1600	19	0.1800	19	0.1600	19	0.1600
IN Surtax	20	0.1100	20	0.1100	20	0.1100	20	0.1100
KS Kansas	60	0.2600	60	0.2400	60	0.2300	60	0.2300
KY Kentucky	11	0.1970	11	0.2270	11	0.2270	11	0.1970
KY Surtax	12	0.0920	12	0.0390	12	0.0390	12	0.0920
LA Louisiana	60	0.2000	60	0.2000	60	0.1600	60	0.1600
MA Massachusetts	58	0.2100	58	0.2100	58	0.2360	58	0.2360
MD Maryland	58	0.2425	58	0.2350	58	0.2350	58	0.2350
*ME Maine	55	0.3070	54	0.0000	55	0.2150	55	0.2390
MI Michigan	82	0.3170	59	0.0000	59	0.0000	59	0.0000
MN Minnesota	61	0.2710	61	0.2710	61	0.2032	61	0.2710
*MO Missouri	60	0.1700	59	0.1700	60	0.1700	60	0.1700
*MS Mississippi	60	0.1800	60	0.1800	60	0.1700	60	0.1800
*MT Montana	60	0.2775	60	0.0000	58	0.0518	59	0.0700
NC North Carolina	60	0.3030	60	0.3030	60	0.3030	60	0.3030
ND North Dakota	60	0.2300	60	0.2300	60	0.2300	60	0.2300
NE Nebraska	60	0.2680	60	0.2680	60	0.2680	60	0.2680
NH New Hampshire	54	0.1800	54	0.0000	54	0.0000	54	0.0000
NJ New Jersey	56	0.1750	56	0.1450	56	0.0925	56	0.0925
NM New Mexico	60	0.2100	58	0.0000	60	0.0000	59	0.0000
NV Nevada	60	0.2700	58	0.2300	60	0.2200	60	0.2100
*NY New York	58	0.3855	58	0.4030	58	0.2400	58	0.0000
OH Ohio	00	0.2800	00	0.2800	00	0.2800	87	0.0000
OK Oklahoma	60	0.1300	60	0.1600	60	0.1600	60	0.1600
OR Oregon	58	0.0000	58	0.0000	58	0.0000	58	0.0000
*PA Pennsylvania	65	0.3810	65	0.3120	65	0.2280	65	0.0790
RI Rhode Island	56	0.3200	56	0.3200	56	0.3200	56	0.3200
SC South Carolina	58	0.1600	58	0.1600	58	0.1600	58	0.1600
SD South Dakota	60	0.2200	58	0.0000	60	0.2000	60	0.1000
*TN Tennessee	60	0.1700	60	0.2000	60	0.1400	58	0.1300
*TX Texas	60	0.2000	60	0.2000	60	0.1500	60	0.1500
*UT Utah	60	0.2450	60	0.2450	60	0.0000	60	0.0000
VA Virginia	15	0.1750	15	0.1750	15	0.1750	15	0.1750
VA Surtax	16	0.0350	16	0.0350	16	0.0350	16	0.0350
VT Vermont	68	0.2900	55	0.0000	55	0.0000	55	0.0000
*WA Washington	60	0.3750	60	0.3750	58	0.0000	58	0.0000
WI Wisconsin	60	0.3290	60	0.3290	60	0.2260	60	0.2470
WV West Virginia	58	0.3220	58	0.3220	58	0.3220	58	0.3220
WY Wyoming	60	0.1400	60	0.1400	58	0.0000	58	0.0000

CANADIAN PROVINCES

*AB Alberta	60	0.3335	60	0.3335	60	0.2408	59	0.0000
*BC Brit. Col.	59	0.6980	59	0.6606	59	0.1856	59	0.0000
MB Manitoba	61	0.4261	61	0.4261	61	0.1112	59	0.4261
NB New Brunswick	58	0.6262	58	0.3964	58	0.2482	58	0.6262
NL Newfoundland	58	0.6113	58	0.6113	58	0.2594	58	0.0000
NS Nova Scotia	58	0.5706	59	0.5743	58	0.2594	58	0.0000
*ON Ontario	54	0.5299	54	0.5446	54	0.1594	54	0.0000
PE Prince Edward Is	60	0.7447	60	0.5854	60	0.0000	59	0.0000
QC Quebec	60	0.6372	58	0.6002	58	0.0000	58	0.0000
SK Saskatchewan	60	0.5558	60	0.5558	60	0.3335	58	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.