

**Bureau of Motor Fuel Taxes
Second Quarter 2011 Fuel Tax Rates (MCRT/IFTA)**



IFTA-400 MF AFP (06-11)

NOTE: U.S. \$ per gallon (p/g): U.S./Canadian Exchange rate - 0.9772 - 1.0233

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	62	0.1900	62	0.1600	62	0.1900	62	0.1900
AR Arkansas	64	0.2250	64	0.2150	64	0.1650	64	0.0500
*AZ Arizona	73	0.2600	64	0.1800	73	0.0000	66	0.0000
*CA California	62	0.3970	62	0.0000	62	0.0600	62	0.0700
CO Colorado	64	0.2050	64	0.2200	64	0.2050	64	0.2050
*CT Connecticut	63	0.3960	62	0.2500	62	0.2600	62	0.2600
DE Delaware	60	0.2200	60	0.2300	60	0.2200	60	0.2200
FL Florida	64	0.3207	64	0.2987	63	0.0000	62	0.0000
GA Georgia 4/1 - 4/30	67	0.1600	67	0.1510	67	0.1330	67	0.1500
GA Georgia 5/1 - 6/30	68	0.1830	68	0.1720	68	0.1330	68	0.1700
IA Iowa	64	0.2250	64	0.2100	64	0.2000	63	0.1600
*ID Idaho	64	0.2500	62	0.0000	64	0.1810	64	0.1970
IL Illinois	64	0.3780	64	0.3400	64	0.3180	64	0.3180
IN Indiana	27	0.1600	27	0.1800	27	0.1600	27	0.1600
IN Surtax	28	0.1100	28	0.1100	28	0.1100	28	0.1100
KS Kansas	64	0.2600	64	0.2400	64	0.2300	64	0.2300
KY Kentucky	19	0.2150	19	0.2450	19	0.2450	19	0.2150
KY Surtax	20	0.1020	20	0.0430	20	0.0430	20	0.1020
LA Louisiana	64	0.2000	64	0.2000	64	0.1600	64	0.1600
MA Massachusetts	62	0.2100	62	0.2100	62	0.2720	62	0.2720
MD Maryland	62	0.2425	62	0.2350	62	0.2350	62	0.2350
*ME Maine	59	0.3070	58	0.0000	59	0.2150	59	0.2390
MI Michigan	86	0.3730	63	0.0000	63	0.0000	63	0.0000
MN Minnesota	65	0.2750	65	0.2750	65	0.2062	65	0.2750
*MO Missouri	64	0.1700	63	0.1700	64	0.1700	64	0.1700
*MS Mississippi	64	0.1800	64	0.1800	64	0.1700	64	0.1800
*MT Montana	64	0.2775	64	0.0000	62	0.0518	63	0.0700
NC North Carolina	64	0.3250	64	0.3250	64	0.3250	64	0.3250
ND North Dakota	64	0.2300	64	0.2300	64	0.2300	64	0.2300
NE Nebraska	64	0.2640	64	0.2640	64	0.2640	64	0.2640
NH New Hampshire	58	0.1800	58	0.0000	58	0.0000	58	0.0000
NJ New Jersey	60	0.1750	60	0.1450	60	0.0925	60	0.0925
NM New Mexico	64	0.2100	62	0.0000	64	0.0000	63	0.0000
NV Nevada	64	0.2700	62	0.2300	64	0.2200	64	0.2100
*NY New York	62	0.3925	62	0.4100	62	0.2400	62	0.0000
OH Ohio	04	0.2800	04	0.2800	04	0.2800	91	0.2800
OK Oklahoma	64	0.1300	64	0.1600	64	0.1600	64	0.1600
OR Oregon	62	0.0000	62	0.0000	62	0.0000	62	0.0000
*PA Pennsylvania	69	0.3810	69	0.3120	69	0.2280	69	0.0790
RI Rhode Island	60	0.3200	60	0.3200	60	0.3200	60	0.3200
SC South Carolina	62	0.1600	62	0.1600	62	0.1600	62	0.1600
SD South Dakota	64	0.2200	62	0.0000	64	0.2000	64	0.1000
*TN Tennessee	64	0.1700	64	0.2000	64	0.1400	62	0.1300
*TX Texas	64	0.2000	64	0.2000	64	0.1500	64	0.1500
UT Utah	64	0.2450	64	0.2450	64	0.0000	64	0.0850
VA Virginia	23	0.1750	23	0.1750	23	0.1750	23	0.1750
VA Surtax	24	0.0350	24	0.0350	24	0.0350	24	0.0350
VT Vermont	72	0.2900	59	0.0000	59	0.0000	59	0.0000
*WA Washington	64	0.3750	64	0.3750	62	0.0000	62	0.0000
WI Wisconsin	64	0.3290	64	0.3290	64	0.2260	64	0.2470
WV West Virginia	62	0.3220	62	0.3220	62	0.3220	62	0.3220
WY Wyoming	64	0.1400	64	0.1400	62	0.0000	62	0.0000

CANADIAN PROVINCES

*AB Alberta	64	0.3486	64	0.3486	64	0.2517	63	0.0000
*BC Brit. Col.	63	0.7790	63	0.7340	63	0.1193	63	0.0000
MB Manitoba	65	0.4455	65	0.4455	65	0.1163	63	0.4455
NB New Brunswick	62	0.7437	62	0.5268	62	0.2595	62	0.7437
NL Newfoundland	62	0.6391	62	0.6391	62	0.2712	62	0.0000
NS Nova Scotia	62	0.5965	63	0.6004	62	0.2712	62	0.0000
*ON Ontario	58	0.5539	58	0.5694	58	0.1666	58	0.0000
PE Prince Edward Is	64	0.7824	64	0.6120	64	0.0000	63	0.0000
QC Quebec	64	0.7050	62	0.6662	62	0.0000	62	0.0000
SK Saskatchewan	64	0.5810	64	0.5810	64	0.3486	62	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.

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.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.