

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 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.

Minnesota - CNG rate: .2474 per 100 cubic foot.

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.

Manitoba - Manitoba has a split tax rate effective May 1, 2012 on Gasoline, Special Diesel and Biodiesel.

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.

**Bureau of Motor Fuel Taxes
Second Quarter 2012 Fuel Tax Rates (MCRT/IFTA)**



IFTA-400 MF AFP (06-12)

NOTE: U.S. \$ per gallon (p/g): U.S./Canadian Exchange rate - 1.0121 - 0.988

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	66	0.1900	66	0.1600	01	0.1900	66	0.1900	66	0.1900
AR Arkansas	68	0.2250	68	0.2150	01	0.0000	68	0.1650	68	0.0500
*AZ Arizona	77	0.2600	68	0.1800	01	0.0000	77	0.0000	70	0.0000
*CA California	66	0.4350	66	0.0000	01	0.0600	66	0.0600	66	0.0700
CO Colorado	68	0.2050	68	0.2200	01	0.2050	68	0.2050	68	0.2050
*CT Connecticut	67	0.4620	66	0.2500	01	0.2600	66	0.2600	66	0.2600
DE Delaware	64	0.2200	64	0.2300	01	0.2200	64	0.2200	64	0.2200
FL Florida	68	0.3257	68	0.3047	01	0.0000	67	0.0000	66	0.0000
GA Georgia	72	0.1820	72	0.1660	01	0.1650	72	0.1340	72	0.1650
IA Iowa	68	0.2250	68	0.2100	01	0.2000	68	0.2000	67	0.1600
*ID Idaho	68	0.2500	66	0.0000	01	0.1970	68	0.1810	68	0.1970
IL Illinois	68	0.4110	68	0.4000	01	0.3280	68	0.3280	68	0.3280
IN Indiana	35	0.1600	35	0.1800	01	0.1600	35	0.1600	35	0.1600
IN Surtax	36	0.1100	36	0.1100	02	0.1100	36	0.1100	36	0.1100
KS Kansas	68	0.2600	68	0.2400	01	0.2300	68	0.2300	68	0.2300
KY Kentucky	27	0.2340	27	0.2640	01	0.2340	27	0.2640	27	0.2340
KY Surtax	28	0.1120	28	0.0480	02	0.1120	28	0.0480	28	0.1120
LA Louisiana	68	0.2000	68	0.2000	01	0.1600	68	0.1600	68	0.1600
MA Massachusetts	66	0.2100	66	0.2100	01	0.2110	66	0.2110	66	0.2110
MD Maryland	66	0.2425	66	0.2350	01	0.2350	66	0.2350	66	0.2350
*ME Maine	63	0.3120	62	0.0000	01	0.1780	63	0.2190	63	0.2430
MI Michigan	90	0.3670	67	0.0000	01	0.0000	67	0.0000	67	0.0000
*MN Minnesota	69	0.2800	69	0.2800	01	0.1680	69	0.2105	69	0.2474
*MO Missouri	68	0.1700	67	0.1700	01	0.1700	68	0.1700	68	0.1700
*MS Mississippi	68	0.1800	68	0.1800	01	0.1800	68	0.1700	68	0.1800
*MT Montana	68	0.2775	68	0.0000	01	0.0000	66	0.0518	67	0.0700
NC North Carolina	68	0.3890	68	0.3890	01	0.3890	68	0.3890	68	0.3890
ND North Dakota	68	0.2300	68	0.2300	01	0.0000	68	0.2300	68	0.2300
NE Nebraska	68	0.2670	68	0.2670	01	0.2670	68	0.2670	68	0.2670
NH New Hampshire	62	0.1800	62	0.0000	01	0.0000	62	0.0000	62	0.0000
NJ New Jersey	64	0.1750	64	0.1450	01	0.0925	64	0.0925	64	0.0925
NM New Mexico	68	0.2100	66	0.0000	01	0.0000	68	0.0000	67	0.0000
NV Nevada	68	0.2700	66	0.2300	01	0.2700	68	0.2200	68	0.2100
*NY New York	66	0.4005	66	0.4180	01	0.4180	66	0.2400	66	0.0000
OH Ohio	08	0.2800	08	0.2800	01	0.2800	08	0.2800	95	0.2800
OK Oklahoma	68	0.1300	68	0.1600	01	0.1600	68	0.1600	68	0.0500
OR Oregon	66	0.0000	66	0.0000	01	0.0000	66	0.0000	66	0.0000
*PA Pennsylvania	73	0.3810	73	0.3120	01	0.1820	73	0.2280	73	0.0790
RI Rhode Island	64	0.3200	64	0.3200	01	0.3200	64	0.3200	64	0.3200
SC South Carolina	66	0.1600	66	0.1600	01	0.1600	66	0.1600	66	0.1600
SD South Dakota	68	0.2200	66	0.0000	01	0.0000	68	0.2000	68	0.1000
*TN Tennessee	68	0.1700	68	0.2000	01	0.0000	68	0.1400	66	0.1300
*TX Texas	68	0.2000	68	0.2000	01	0.1500	68	0.1500	68	0.1500
UT Utah	68	0.2450	68	0.2450	01	0.0850	68	0.0000	68	0.0850
VA Virginia	31	0.1750	31	0.1750	01	0.1750	31	0.1750	31	0.1750
VA Surtax	32	0.0350	32	0.0350	02	0.0350	32	0.0350	32	0.0350
VT Vermont	76	0.2900	63	0.0000	01	0.0000	63	0.0000	63	0.0000
*WA Washington	68	0.3750	68	0.3750	01	0.0000	66	0.0000	66	0.0000
WI Wisconsin	68	0.3290	68	0.3290	01	0.2470	68	0.2260	68	0.2470
WV West Virginia	66	0.3340	66	0.3340	01	0.3340	66	0.3340	66	0.3340
WY Wyoming	68	0.1400	68	0.1400	01	0.0000	66	0.0000	66	0.0000

CANADIAN PROVINCES

*AB Alberta	68	0.3366	68	0.3366	01	0.0000	68	0.2431	67	0.0000
*BC Brit. Col.	67	0.7999	67	0.7502	01	0.0000	67	0.1440	67	0.0000
MB Manitoba 4/1 - 4/30	69	0.4301	69	0.4301	01	0.4301	69	0.1122	67	0.4301
*MB Manitoba 5/1 - 6/30	70	0.5236	70	0.5236	02	0.4301	70	1.1122	68	0.4301
NB New Brunswick	66	0.7180	66	0.5086	01	0.7180	66	0.2506	66	0.7180
NL Newfoundland	66	0.6170	66	0.6170	01	0.0000	66	0.2618	66	0.0000
NS Nova Scotia	66	0.5759	67	0.5797	01	0.0000	66	0.2618	66	0.0000
*ON Ontario	62	0.5348	62	0.5497	01	0.0000	62	0.1609	62	0.0000
PE Prince Edward Is	68	0.7555	68	0.5909	01	0.0000	68	0.0000	67	0.0000
QC Quebec	68	0.7180	66	0.6807	01	0.0000	66	0.0000	66	0.0000
SK Saskatchewan	68	0.5610	68	0.5610	01	0.0000	68	0.3366	66	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.