

**Bureau of Motor Fuel Taxes
Second Quarter 2013 Fuel Tax Rates (MCRT/IFTA)**



IFTA-400 MF AFP (06-13)

NOTE: U.S. \$ per gallon (p/g): U.S./Canadian Exchange rate - 1.0218 - 0.9787

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	70	0.1900	70	0.1600	05	0.1900	70	0.1900	70	0.1900
AR Arkansas	72	0.2250	72	0.2150	05	0.0000	72	0.1650	72	0.0500
*AZ Arizona	81	0.2600	72	0.1800	05	0.0000	81	0.0000	74	0.0000
*CA California	70	0.4530	70	0.0000	05	0.0600	70	0.0600	70	0.0700
CO Colorado	72	0.2050	72	0.2200	05	0.2050	72	0.2050	72	0.2050
*CT Connecticut	71	0.5120	70	0.2500	05	0.2600	70	0.2600	70	0.2600
DE Delaware	68	0.2200	68	0.2300	05	0.2200	68	0.2200	68	0.2200
FL Florida	72	0.3307	72	0.3087	05	0.3307	71	0.0000	70	0.3307
GA Georgia	76	0.1840	76	0.1650	05	0.1630	76	0.1340	76	0.1630
IA Iowa	72	0.2250	72	0.2100	05	0.2000	72	0.2000	71	0.1600
*ID Idaho	72	0.2500	70	0.0000	05	0.1970	72	0.1810	72	0.1970
IL Illinois	72	0.4300	72	0.3910	05	0.3150	72	0.3150	72	0.3150
IN Indiana	43	0.1600	43	0.1800	09	0.1600	43	0.1600	43	0.1600
IN Surtax	44	0.1100	44	0.1100	10	0.1100	44	0.1100	44	0.1100
KS Kansas	72	0.2600	72	0.2400	05	0.2300	72	0.2300	72	0.2300
KY Kentucky	35	0.2550	35	0.2850	09	0.2550	35	0.2850	35	0.2550
KY Surtax	36	0.1230	36	0.0520	10	0.1230	36	0.0520	36	0.1230
LA Louisiana	72	0.2000	72	0.2000	05	0.1600	72	0.1600	72	0.1600
MA Massachusetts	70	0.2100	70	0.2100	05	0.1930	70	0.1930	70	0.1930
MD Maryland	70	0.2425	70	0.2350	05	0.2350	70	0.2350	70	0.2350
*ME Maine	67	0.3120	66	0.0000	05	0.1780	67	0.2190	67	0.2430
MI Michigan	94	0.3620	71	0.0000	05	0.0000	71	0.0000	71	0.0000
*MN Minnesota	73	0.2850	73	0.2850	05	0.1710	73	0.2135	73	0.2474
*MO Missouri	72	0.1700	71	0.1700	05	0.1700	72	0.1700	72	0.1700
*MS Mississippi	72	0.1800	72	0.1800	05	0.1800	72	0.1700	72	0.1800
*MT Montana	72	0.2775	72	0.0000	05	0.0000	70	0.0518	71	0.0700
NC North Carolina	72	0.3750	72	0.3750	05	0.3750	72	0.3750	72	0.3750
ND North Dakota	72	0.2300	72	0.2300	05	0.0000	72	0.2300	72	0.2300
NE Nebraska	72	0.2460	72	0.2460	05	0.2460	72	0.2460	72	0.2460
NH New Hampshire	66	0.1800	66	0.0000	05	0.0000	66	0.0000	66	0.0000
NJ New Jersey	68	0.1750	68	0.1450	05	0.0925	68	0.0925	68	0.0925
NM New Mexico	72	0.2100	70	0.0000	05	0.0000	72	0.0000	71	0.0000
NV Nevada	72	0.2700	70	0.2300	05	0.2700	72	0.2200	72	0.2100
*NY New York	70	0.4085	70	0.4260	05	0.0000	70	0.2400	70	0.0000
OH Ohio	12	0.2800	12	0.2800	05	0.2800	12	0.2800	99	0.0000
OK Oklahoma	72	0.1300	72	0.1600	05	0.1600	72	0.1600	72	0.0500
OR Oregon	70	0.0000	70	0.0000	05	0.0000	70	0.0000	70	0.0000
*PA Pennsylvania	77	0.3810	77	0.3120	05	0.2040	77	0.2280	77	0.3120
RI Rhode Island	68	0.3200	68	0.3200	05	0.3200	68	0.3200	68	0.0000
SC South Carolina	70	0.1600	70	0.1600	05	0.1600	70	0.1600	70	0.1600
SD South Dakota	72	0.2200	70	0.0000	05	0.0000	72	0.2000	72	0.1000
*TN Tennessee	72	0.1700	72	0.2000	05	0.2000	72	0.1400	70	0.1300
*TX Texas	72	0.2000	72	0.2000	05	0.1500	72	0.1500	72	0.1500
UT Utah	72	0.2450	72	0.2450	05	0.0850	72	0.0000	72	0.0850
VA Virginia	39	0.1750	39	0.1750	09	0.1750	39	0.1750	39	0.1750
VA Surtax	40	0.0350	40	0.0350	10	0.0350	40	0.0350	40	0.0350
VT Vermont	80	0.2900	67	0.0000	05	0.0000	67	0.0000	67	0.0000
*WA Washington	72	0.3750	72	0.3750	05	0.0000	70	0.0000	70	0.0000
WI Wisconsin	72	0.3290	72	0.3290	05	0.1970	72	0.2260	72	0.2470
WV West Virginia	70	0.3470	70	0.3470	05	0.3470	70	0.3470	70	0.3470
WY Wyoming	72	0.1400	72	0.1400	05	0.0000	70	0.0000	70	0.0000

CANADIAN PROVINCES

*AB Alberta	72	0.3334	72	0.3334	05	0.0000	72	0.2408	71	0.0000
*BC Brit. Col.	71	0.8398	71	0.7842	05	0.0000	71	0.2712	71	0.0000
MB Manitoba	74	0.5186	74	0.5186	06	0.5186	74	0.1112	72	0.5186
NB New Brunswick	70	0.7112	70	0.5038	05	0.7112	70	0.2482	70	0.7112
NL Newfoundland	70	0.6112	70	0.6112	05	0.0000	70	0.2593	70	0.0000
NS Nova Scotia	70	0.5705	71	0.5742	05	0.0000	70	0.2593	70	0.0000
*ON Ontario	66	0.5298	66	0.5445	05	0.0000	66	0.1593	66	0.0000
PE Prince Edward Is	72	0.7483	72	0.4852	05	0.0000	72	0.0000	71	0.0000
QC Quebec	72	0.7483	70	0.7112	05	0.0000	70	0.0000	70	0.0000
SK Saskatchewan	72	0.5557	72	0.5557	05	0.0000	72	0.3334	70	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 - 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: .002474 per 100 cubic foot.

Mississippi - Natural Gas - LNG and CNG rate is .1800 per 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 - For information on B20, see TSB-M-06(4)M, IFTA Reporting Requirements for the Consumption of B20 in New York State. For information on CNG and LNG, see TSB-M-13(1)M, Liquefied Natural Gas Treated the Same As Compressed Natural Gas. Both TSB-M's can be found at www.tax.ny.gov

Pennsylvania - To convert CNG from standard cubic feet(scF) into Gasoline Gallon Equivalents(GGEs), divide CNG(scF) units by 126.67. 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.