

**Bureau of Motor and Alternative Fuel Taxes
Second Quarter 2014 Fuel Tax Rates (MCRT/IFTA)**



IFTA-400 MF AFP (06-14)

NOTE: U.S. \$ per gallon (p/g): U.S./Canadian Exchange rate - 1.1052 - 0.9048

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 4/1 - 4/8	74	0.1900	74	0.1600	09	0.1900	74	0.1900	74	0.1900
AL Alabama 4/9 - 6/30	75	0.1900	75	0.1600	10	0.0000	75	0.1900	75	0.0000
AR Arkansas	76	0.2250	76	0.2150	09	0.0000	76	0.1650	76	0.0500
*AZ Arizona	85	0.2600	76	0.1800	09	0.0000	85	0.0000	78	0.0000
*CA California	74	0.4530	74	0.0000	09	0.0600	74	0.0600	74	0.0700
CO Colorado	76	0.2050	76	0.2200	09	0.0300	76	0.0300	76	0.0300
*CT Connecticut	75	0.5490	74	0.2500	09	0.2600	74	0.2600	74	0.2600
DE Delaware	72	0.2200	72	0.2300	09	0.2200	72	0.2200	72	0.2200
*FL Florida	76	0.3337	76	0.3130	09	0.0000	75	0.0000	74	0.0000
GA Georgia	80	0.1790	80	0.1630	09	0.1620	80	0.1340	80	0.1620
IA Iowa	76	0.2250	76	0.2100	09	0.2250	76	0.2000	75	0.1600
*ID Idaho	76	0.2500	74	0.0000	09	0.1970	76	0.1810	76	0.1970
IL Illinois	76	0.4340	76	0.4030	09	0.3160	76	0.3160	76	0.3160
IN Indiana	51	0.1600	51	0.1800	17	0.1600	51	0.1600	51	0.1600
IN Surtax	52	0.1100	52	0.1100	18	0.1100	52	0.1100	52	0.1100
KS Kansas	76	0.2600	76	0.2400	09	0.2300	76	0.2300	76	0.2300
KY Kentucky	43	0.2570	43	0.2870	17	0.2570	43	0.2870	43	0.2570
KY Surtax	44	0.1240	44	0.0530	18	0.1240	44	0.0530	44	0.1240
LA Louisiana	76	0.2000	76	0.2000	09	0.1600	76	0.1600	76	0.1600
MA Massachusetts	75	0.2400	75	0.2400	10	0.1950	75	0.1950	75	0.1950
MD Maryland	74	0.2775	74	0.2700	09	0.2700	74	0.2700	74	0.2700
*ME Maine	71	0.3120	70	0.0000	09	0.1780	71	0.2190	71	0.2430
MI Michigan	98	0.3640	75	0.0000	09	0.0000	75	0.0000	75	0.0000
*MN Minnesota	77	0.2850	77	0.2850	09	0.1710	77	0.2135	77	0.2474
*MO Missouri	76	0.1700	75	0.1700	09	0.0000	76	0.1700	76	0.0000
*MS Mississippi	76	0.1800	76	0.1800	09	0.1900	76	0.1700	76	0.2280
*MT Montana	76	0.2775	76	0.0000	09	0.0000	74	0.0518	75	0.0700
NC North Carolina	76	0.3750	76	0.3750	09	0.3750	76	0.3750	76	0.3750
ND North Dakota	76	0.2300	76	0.2300	09	0.0000	76	0.2300	76	0.2300
NE Nebraska	76	0.2640	76	0.2640	09	0.2640	76	0.2640	76	0.2640
NH New Hampshire	70	0.1800	70	0.0000	09	0.0000	70	0.0000	70	0.0000
NJ New Jersey	72	0.1750	72	0.1450	09	0.0925	72	0.0925	72	0.0925
NM New Mexico	76	0.2100	74	0.0000	09	0.0000	76	0.0000	75	0.0000
NV Nevada	76	0.2700	74	0.2300	09	0.2700	76	0.2200	76	0.2100
*NY New York	74	0.4065	74	0.4240	09	0.0000	74	0.2400	74	0.0000
OH Ohio	16	0.2800	16	0.2800	09	0.2800	16	0.2800	03	0.0000
*OK Oklahoma	76	0.1300	76	0.1600	09	0.0500	76	0.1600	76	0.0500
OR Oregon	74	0.0000	74	0.0000	09	0.0000	74	0.0000	74	0.0000
*PA Pennsylvania	81	0.5100	81	0.4070	09	0.2650	81	0.3020	81	0.4070
RI Rhode Island	72	0.3200	72	0.3200	09	0.3200	72	0.3200	72	0.0000
SC South Carolina	74	0.1600	74	0.1600	09	0.1600	74	0.1600	74	0.1600
SD South Dakota	76	0.2200	74	0.0000	09	0.0000	76	0.2000	76	0.1000
*TN Tennessee	76	0.1700	76	0.2000	09	0.2000	76	0.1400	74	0.1300
*TX Texas	76	0.2000	76	0.2000	09	0.1500	76	0.1500	76	0.1500
UT Utah	76	0.2450	76	0.2450	09	0.0850	76	0.0000	76	0.0850
*VA Virginia	47	0.2020	47	0.1110	17	0.1110	47	0.1110	47	0.1110
VA Surtax	48	0.0350	48	0.1260	18	0.1260	48	0.1260	48	0.1260
VT Vermont	84	0.3000	71	0.0000	09	0.0000	71	0.0000	71	0.0000
*WA Washington	76	0.3750	76	0.3750	09	0.0000	74	0.0000	74	0.0000
WI Wisconsin	76	0.3290	76	0.3290	09	0.1970	76	0.2260	76	0.2470
WV West Virginia	74	0.3570	74	0.3570	09	0.1570	74	0.2120	74	0.2440
WY Wyoming	76	0.2400	76	0.2400	09	0.2400	74	0.2400	74	0.2400

CANADIAN PROVINCES

*AB Alberta	76	0.3083	76	0.3083	09	0.0000	76	0.2226	75	0.0000
*BC Brit. Col.	75	0.7764	75	0.7250	09	0.0000	75	0.2507	75	0.0000
*MB Manitoba	78	0.4795	78	0.4795	10	0.2055	78	0.1028	76	0.2055
NB New Brunswick	74	0.6575	74	0.4658	09	0.6575	74	0.2295	74	0.6575
NL Newfoundland	74	0.5651	74	0.5651	09	0.0000	74	0.2398	74	0.0000
NS Nova Scotia	74	0.5274	75	0.5309	09	0.5309	74	0.2398	74	0.5309
*ON Ontario	70	0.4898	70	0.5034	09	0.0000	70	0.1473	70	0.0000
PE Prince Edward Is	76	0.6918	76	0.4486	09	0.0000	76	0.0000	75	0.0000
QC Quebec	76	0.6918	74	0.6575	09	0.0000	74	0.0000	74	0.0000
SK Saskatchewan	76	0.5138	76	0.5138	09	0.0000	76	0.3083	74	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.

Florida - Effective January 1, 2014 through December 31, 2018, natural gas fuel is exempt from the taxes imposed by Chapters 206 and 212, F.S.

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 7685.

Maine - CNG rate is per 100 standard cubic feet.

Minnesota - CNG rate: 0.2474 per 100 cubic foot or 0.002474 per cubic foot.

Mississippi - CNG and LNG taxed at 18 cents per 100 CF. Conv. to IRS GGE for CNG or 22.8 cents because of pump price MS adopted Diesel Gallon Equivalents for Liquefied Natural Gas beginning 7/1/2015.

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 \$.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

Oklahoma - The LNG rate is \$0.05 effective 01/01/2014.

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. For the purpose of determining the tax on liquefied gas, a diesel gallon equivalent factor of six and six-hundredths pounds (6.06 lbs.) per gallon shall be used.

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.

Virginia - Alternative fuels are taxed at the rates shown per Gasoline Gallon Equivalent (GGE). Visit <http://www.dmv.virginia.gov/commercial/#taxact/gge.html> for conversion instructions.

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.

Manitoba - Tax rate for LNG and CNG is per cubic meter.