

**Bureau of Motor and Alternative Fuel Taxes  
Second Quarter 2015 Fuel Tax Rates (MCRT/IFTA)**



IFTA-400 MF AFP (06-15)

NOTE: U.S. \$ per gallon (p/g): U.S./Canadian Exchange rate - 1.2763 - 0.7835

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	79	0.1900	79	0.1600	14	0.0000	79	0.1900	79	0.0000
AR Arkansas	80	0.2250	80	0.2150	13	0.0500	80	0.1650	80	0.0500
*AZ Arizona	89	0.2600	80	0.1800	13	0.0000	89	0.0000	82	0.0000
*CA California	78	0.4470	78	0.0000	13	0.1017	78	0.0600	78	0.0887
CO Colorado	80	0.2050	80	0.2200	13	0.0500	80	0.0500	80	0.0600
*CT Connecticut	79	0.5450	78	0.2500	13	0.2600	78	0.2600	78	0.2600
DE Delaware	76	0.2200	76	0.2300	13	0.2200	76	0.2200	76	0.2200
*FL Florida	80	0.3367	80	0.3159	13	0.0000	79	0.0000	78	0.0000
GA Georgia	84	0.1790	84	0.1630	13	0.1620	84	0.1340	84	0.1620
IA Iowa	81	0.3250	81	0.3100	14	0.3250	81	0.3000	80	0.3100
*ID Idaho	80	0.2500	78	0.0000	13	0.1970	80	0.1810	80	0.1970
IL Illinois	80	0.4270	80	0.3830	13	0.2840	80	0.2840	80	0.2840
IN Indiana	59	0.1600	59	0.1800	25	0.1600	59	0.1600	59	0.1600
IN Surtax	60	0.1100	60	0.1100	26	0.1100	60	0.1100	60	0.1100
KS Kansas	80	0.2600	80	0.2400	13	0.2600	80	0.2300	80	0.2400
KY Kentucky	51	0.2160	51	0.2460	25	0.2160	51	0.2460	51	0.2160
KY Surtax	52	0.1020	52	0.0440	26	0.1020	52	0.0440	52	0.1020
LA Louisiana	80	0.2000	80	0.2000	13	0.1600	80	0.1600	80	0.1600
MA Massachusetts	79	0.2400	79	0.2400	14	0.1800	79	0.1800	79	0.1800
*MD Maryland	78	0.3105	78	0.3030	13	0.3030	78	0.3030	78	0.3030
*ME Maine	75	0.3120	74	0.0000	13	0.1780	75	0.2190	75	0.2430
MI Michigan	02	0.2960	79	0.0000	13	0.0000	79	0.0000	79	0.0000
*MN Minnesota	81	0.2850	81	0.2850	13	0.1710	81	0.2135	81	0.2474
*MO Missouri	80	0.1700	79	0.1700	13	0.0000	80	0.1700	80	0.0000
*MS Mississippi	80	0.1800	80	0.1800	13	0.1900	80	0.1700	80	0.2280
*MT Montana	80	0.2775	80	0.0000	13	0.0000	78	0.0518	79	0.0700
NC North Carolina	80	0.3600	80	0.3600	13	0.3600	80	0.3600	80	0.3600
ND North Dakota	80	0.2300	80	0.2300	13	0.0000	80	0.2300	80	0.2300
NE Nebraska	80	0.2560	80	0.2560	13	0.2560	80	0.2560	80	0.2560
NH New Hampshire	74	0.2220	74	0.0000	13	0.2220	74	0.2220	74	0.2220
NJ New Jersey	76	0.1750	76	0.1450	13	0.0925	76	0.0925	76	0.0925
NM New Mexico	80	0.2100	78	0.0000	13	0.0000	80	0.0000	79	0.0000
NV Nevada	80	0.2700	78	0.2300	13	0.2700	80	0.2200	80	0.2100
*NY New York	78	0.4005	78	0.4080	13	0.0000	78	0.2300	78	0.0000
OH Ohio	20	0.2800	20	0.2800	13	0.2800	20	0.2800	07	0.0000
OK Oklahoma	80	0.1300	80	0.1600	13	0.0500	80	0.1600	80	0.0500
OR Oregon	78	0.0000	78	0.0000	13	0.0000	78	0.0000	78	0.0000
*PA Pennsylvania	85	0.6420	85	0.5050	13	0.3350	85	0.3720	85	0.5050
RI Rhode Island	76	0.3200	76	0.3200	13	0.3200	76	0.3200	76	0.0000
SC South Carolina	78	0.1600	78	0.1600	13	0.1600	78	0.1600	78	0.1600
SD South Dakota	80	0.2800	78	0.2800	13	0.1400	80	0.2000	80	0.1000
*TN Tennessee	80	0.1700	80	0.2000	13	0.2000	80	0.1400	78	0.1300
*TX Texas	80	0.2000	80	0.2000	13	0.1500	80	0.1500	80	0.1500
UT Utah	80	0.2450	80	0.2450	13	0.0850	80	0.0000	80	0.0850
*VA Virginia	55	0.2020	55	0.1620	25	0.1620	55	0.1620	55	0.1620
VA Surtax	56	0.0350	56	0.0750	26	0.0750	56	0.0750	56	0.0750
VT Vermont	88	0.3100	75	0.0000	13	0.0000	75	0.0000	75	0.0000
*WA Washington	80	0.3750	80	0.3750	13	0.0000	78	0.0000	78	0.0000
WI Wisconsin	80	0.3290	80	0.3290	13	0.1970	80	0.2260	80	0.2470
WV West Virginia	78	0.3460	78	0.3460	13	0.1550	78	0.2110	78	0.2400
WY Wyoming	80	0.2400	80	0.2400	13	0.2400	78	0.2400	78	0.2400

**CANADIAN PROVINCES**

*AB Alberta	80	0.3856	80	0.3856	13	0.0000	80	0.2788	79	0.0000
*BC Brit. Col.	79	0.6723	79	0.6278	13	0.0000	79	0.2171	79	0.0000
*MB Manitoba	82	0.4152	82	0.4152	14	0.2966	82	0.0890	80	0.2966
NB New Brunswick	78	0.6376	78	0.4597	13	0.6376	78	0.1987	78	0.6376
NL Newfoundland	78	0.4893	78	0.4893	13	0.0000	78	0.2076	78	0.0000
NS Nova Scotia	78	0.4567	79	0.4597	13	0.4597	78	0.2076	78	0.4597
*ON Ontario	74	0.4241	74	0.4359	13	0.0000	74	0.1276	74	0.0000
PE Prince Edward Is	80	0.5991	80	0.3885	13	0.0000	80	0.0000	79	0.0000
QC Quebec	80	0.5991	78	0.5694	13	0.0000	78	0.0000	78	0.0000
SK Saskatchewan	80	0.4449	80	0.4449	13	0.0000	80	0.2669	78	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](http://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 Special Notice SN 2014 (2) Changes to the Conversion Factors on Motor Vehicle Fuels Occurring in Gaseous Form for information about conversion factors for compressed natural gas and propane.

**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 \$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](http://www.tax.ny.gov)

**Pennsylvania** - To convert CNG from standard cubic feet(scft) into Gasoline Gallon Equivalents(GGEs), divide CNG(scft) 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 liquified 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 12:01 a.m. March 27, 2015, tax rates for gasoline, special diesel, gasohol, ethanol, methanol, E-85, M-85, A55 and biodiesel have increased from Canadian 9 cents per litre to 13 cents per litre. Tax rate for propane has increased from Canadian 6.5 cents per litre to 9.4 cents per litre. IFTA carriers may continue to use the Alberta IFTA quarterly tax return for the period January 1, 2015 to March 31, 2015, which reflects the old fuel tax rates. If the carriers pay tax at the new rates on fuel purchased between March 27, 2015 and March 31, 2015 and wish to make an adjustment to their return for the additional amount of tax paid, please make a request to Alberta Treasury Board and Finance, Tax and Revenue Administration (TRA). TRA may ask for documentation to support the request and reserves the right to audit the adjustment.

**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** - Effective April 1, 2014, Biodiesel is a taxable product and taxed as diesel.

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

**Maryland** - Rate changes effective for the 1st Quarter of 2015. Input on 1/23/15.