

**Bureau of Motor and Alternative Fuel Taxes
Second Quarter 2017 Fuel Tax Rates (MCRT/IFTA)**



IFTA-400 MF AFP (06-17)

NOTE: U.S. \$ per gallon (p/g): U.S./Canadian Exchange rate - 1.3357 - 0.7487

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	87	0.1900	87	0.1800	22	0.0000	87	0.1900	87	0.0000
AR Arkansas	88	0.2250	88	0.2150	21	0.0500	88	0.1650	88	0.0500
*AZ Arizona	97	0.2600	88	0.1800	21	0.0000	97	0.0000	90	0.0000
*CA California	86	0.4000	86	0.0000	21	0.1017	86	0.0600	86	0.0887
CO Colorado	88	0.2050	88	0.2200	21	0.0800	88	0.0900	88	0.1200
*CT Connecticut	87	0.4170	86	0.2500	21	0.2600	86	0.2600	86	0.2600
DE Delaware	84	0.2200	84	0.2300	21	0.2200	84	0.2200	84	0.2200
*FL Florida	88	0.3387	88	0.3400	21	0.0000	87	0.0000	86	0.0000
GA Georgia	92	0.2940	92	0.2630	21	0.2630	92	0.2630	92	0.2630
*IA Iowa	89	0.3250	89	0.3050	22	0.3250	89	0.3000	88	0.3100
*ID Idaho	88	0.3200	86	0.0000	21	0.3490	88	0.2320	88	0.3200
IL Illinois	88	0.3340	88	0.3070	21	0.2830	88	0.2830	88	0.2830
IN Indiana	75	0.1600	75	0.1800	41	0.1600	75	0.1600	75	0.1600
IN Surtax	76	0.1100	76	0.1100	42	0.1100	76	0.1100	76	0.1100
KS Kansas	88	0.2600	88	0.2400	21	0.2600	88	0.2300	88	0.2400
KY Kentucky	67	0.2160	67	0.2460	41	0.2160	67	0.2460	67	0.2160
KY Surtax	68	0.1020	68	0.0440	42	0.1020	68	0.0440	68	0.1020
*LA Louisiana	88	0.2000	88	0.2000	21	0.2000	88	0.1460	88	0.2000
MA Massachusetts	87	0.2400	87	0.2400	22	0.1470	87	0.1470	87	0.1470
*MD Maryland	86	0.3425	86	0.3350	21	0.3350	86	0.3350	86	0.3350
*ME Maine	83	0.3120	82	0.0000	21	0.1780	83	0.2190	83	0.3073
MI Michigan	10	0.3890	87	0.3790	21	0.3890	87	0.3890	87	0.3790
*MN Minnesota	89	0.2850	89	0.2850	21	0.1710	89	0.2135	89	0.3134
*MO Missouri	88	0.1700	87	0.1700	21	0.0500	88	0.1700	88	0.0500
*MS Mississippi	88	0.1800	88	0.1800	21	0.1800	88	0.1700	88	0.2280
*MT Montana	88	0.2775	88	0.0000	21	0.0000	86	0.0518	87	0.0700
*NC North Carolina	88	0.3430	88	0.3430	21	0.3430	88	0.3430	88	0.3430
ND North Dakota	88	0.2300	88	0.2300	21	0.0000	88	0.2300	88	0.2300
NE Nebraska	88	0.2730	88	0.2730	21	0.2730	88	0.2730	88	0.2730
NH New Hampshire	82	0.2220	82	0.0000	21	0.2220	82	0.2220	82	0.2220
NJ New Jersey	85	0.3340	85	0.3710	22	0.0000	85	0.3225	85	0.0000
NM New Mexico	88	0.2100	86	0.0000	21	0.0000	88	0.0000	87	0.0000
NV Nevada	88	0.2700	86	0.2300	21	0.2700	88	0.2200	88	0.2100
*NY New York	86	0.3815	86	0.3880	21	0.0000	86	0.2260	86	0.0000
OH Ohio	28	0.2800	28	0.2800	21	0.2800	28	0.2800	15	0.0000
OK Oklahoma	88	0.1300	88	0.1600	21	0.0500	88	0.1600	88	0.0500
OR Oregon	86	0.0000	86	0.0000	21	0.0000	86	0.0000	86	0.0000
*PA Pennsylvania	93	0.7470	93	0.5820	21	0.3860	93	0.4290	93	0.5820
RI Rhode Island	84	0.3300	84	0.3300	21	0.3300	84	0.3300	84	0.0000
*SC South Carolina	86	0.1600	86	0.1600	21	0.1600	86	0.1600	86	0.1600
SD South Dakota	88	0.2800	86	0.0000	21	0.0000	88	0.0000	88	0.0000
*TN Tennessee	88	0.2100	88	0.2400	21	0.1600	88	0.1400	86	0.1600
*TX Texas	89	0.2000	89	0.2000	22	0.1500	89	0.0000	89	0.1500
*UT Utah	88	0.2940	88	0.2940	21	0.1250	88	0.0000	88	0.1250
*VA Virginia	71	0.2020	71	0.1620	41	0.1620	71	0.1620	71	0.1620
VA Surtax	72	0.0350	72	0.0750	42	0.0750	72	0.0750	72	0.0750
VT Vermont	96	0.3100	83	0.0000	21	0.0000	83	0.0000	83	0.0000
*WA Washington	89	0.4940	89	0.4940	22	0.0000	87	0.0000	87	0.0000
WI Wisconsin	88	0.3290	88	0.3290	21	0.1970	88	0.2260	88	0.2470
*WV West Virginia	86	0.3220	86	0.3220	21	0.1520	86	0.1990	86	0.2360
WY Wyoming	88	0.2400	88	0.2400	21	0.2400	86	0.2400	86	0.2400

CANADIAN PROVINCES

*AB Alberta	88	0.5200	88	0.4956	21	0.1071	88	0.3537	87	0.1071
*BC Brit. Col.	87	0.6424	87	0.5999	21	0.2295	87	0.2075	87	0.1615
*MB Manitoba	90	0.3967	90	0.3967	22	0.2834	90	0.0850	88	0.2834
NB New Brunswick	86	0.6093	86	0.4392	21	0.6093	86	0.1899	86	0.6093
NL Newfoundland	87	0.6093	87	0.9352	22	0.0000	87	0.1984	87	0.0000
NS Nova Scotia	86	0.4364	87	0.4392	21	0.4364	86	0.1984	86	0.4364
*ON Ontario	82	0.4053	82	0.4166	21	0.0000	82	0.1219	82	0.0000
PE Prince Edward Is	88	0.5724	88	0.3712	21	0.0000	88	0.0000	87	0.0000
QC Quebec	88	0.5724	86	0.5441	21	0.0000	86	0.0000	86	0.0000
SK Saskatchewan	88	0.4251	88	0.4251	21	0.0000	88	0.2551	86	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 and Alternative Fuels
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 2016 (2) 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 & refund. Diesel purchased from Coeur d'Alene and Nez Perce tribe outlets is not Idaho tax-paid diesel for IFTA reporting and refund purposes. Questions, please call toll free 800-972-7855 ext 7855.

Maine - CNG rate now complies with R222.

Minnesota - CNG rate: 0.2474 per 100 cubic foot or 0.002474 per cubic foot. The above tax rate converts CCF to GGE. GNG tax rate determined by using the 126.67 gallon equivalency.

Mississippi - LNG is taxed per Diesel Gallon Equivalent beginning July 1, 2015. The tax rate was set by the 2014 Legislative Session to be taxed at \$.18 per Deisel Gallon Equivalent. A Diesel Gallon Equivalent of LNG is measured at 6.06 lbs. CNG is sold to consumers on the Gasoline Gallon Equivalent of 5.660 lbs. However, the tax rate is still on the measurement of \$.18 cents per hundred cubic foot. The above tax rate converts CCF to GGE.

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. For the purpose of determining the tax on liquified gas, a diesel gallon equivalent factor of six and six one-hundredths pounds (6.06 lbs.) per gallon shall be used. Effective date for changes is July 1, 2017.

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. Bio Diesel is reported as a Special Fuel at \$0.4940 a gallon and would be reported in the Diesel column.

Alberta - Alberta's Climate Leadership Act and Regulation comes into effect on January 1, 2017. IFTA vehicles shall pay a carbon levy on fuel used in Alberta. The tax matrix has been updated to include the carbon levy rate for various fuel types. If you have any questions, please contact Alberta Tax and Revenue Administration.

British Columbia - Ethanol and ethanol blends of gasoline must be reported as Gasoline and biodiesel and biodiesel blends must be reported as Diesel. CNG tax rate is expressed in cents cubic meter (as per IFTA Ballot #3-2013). LNG tax rate is expressed in cents per kilograms (as per IFTA Ballot #5-2015). M-85 tax rate is based on a methanol : gasoline blend : 85% : 15%.

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.

Louisiana - Beginning January 1, 2016 the tax on CNG, LNG, and LPG will be added to the price of the fuel dispensed at the pump or from a storage facility.

Utah - For Utah tax purposes, LNG is measured in Diesel Gallon Equivalents, meaning 6.06 pounds of liquefied natural gas. CNG is measured in Gasoline Gallon Equivalents, meaning 5.660 pounds of compressed natural gas.

West Virginia - Compressed Natural Gas (CNG) is \$1.853 per 1,000 cubic feet. Compressed Natural Gas (CNG) - GGE Measure is \$0.235 per 126 cubic feet. Field Gas is exempt per WV Code 11-14-9a.

Maryland - CNG: A gallon of CNG means 126.67 cubic feet of natural gas at 60 degrees Fahrenheit and one atmosphere of pressure, or 5.66 pounds of natural gas.

South Carolina - LNG is measured in Diesel Gallons equivalents of 6.06 pounds of liquefied natural gas and CNG is measured in Gasoline Gallons equivalents of 5.660 pounds of compressed natural gas.

North Carolina - Liquefied Propane Gas (LPG): When LPG is dispensed as a motor fuel, the method of measurement is one (1) gasoline gallon equivalent equals 5.75 lbs. of LPG. To convert gallons of LPG to gasoline gallon equivalent (GGE), divide total LPG gallons by 1.353. Compressed Natural Gas (CNG): When CNG is dispensed as a motor fuel, the method of measurement is one (1) gasoline gallon equivalent equals 5.66 lbs. of CNG. To convert cubic feet of CNG to gasoline gallon equivalent (GGE), divide total cubic feet by 123.57. Liquefied Natural Gas (LNG): When LNG is dispensed as a motor fuel, the method of measurement is one (1) diesel gallon equivalent equals 6.06 lbs. of LNG. To convert gallons of LNG to diesel gallon equivalent (DGE), divide total LNG gallons by 1.71.

Iowa - LNG is measured in Diesel Gallon equivalents of 6.06 pounds of liquefied natural gas and CNG is measured in Gasoline Gallon equivalents of 126.67 cubic feet.