

**Bureau of Motor and Alternative Fuel Taxes
Second Quarter 2018 Fuel Tax Rates (MCRT/IFTA)**



IFTA-400 MF AFP (06-18)

NOTE: U.S. \$ per gallon (p/g): U.S./Canadian Exchange rate - 1.3089 - 0.7640

| 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 | 91 | 0.1900 | 91 | 0.1800 | 26 | 0.0000 | 91 | 0.1900 | 91 | 0.0000 |
| AR Arkansas | 92 | 0.2250 | 92 | 0.2150 | 25 | 0.0500 | 92 | 0.1650 | 92 | 0.0500 |
| *AZ Arizona | 01 | 0.2600 | 92 | 0.1800 | 25 | 0.0000 | 01 | 0.0000 | 94 | 0.0000 |
| *CA California | 91 | 0.5700 | 91 | 0.0000 | 26 | 0.1017 | 91 | 0.0600 | 91 | 0.0887 |
| CO Colorado | 92 | 0.2050 | 92 | 0.2200 | 25 | 0.1000 | 92 | 0.1100 | 92 | 0.1500 |
| *CT Connecticut | 91 | 0.4170 | 90 | 0.2500 | 25 | 0.2600 | 90 | 0.2600 | 90 | 0.2600 |
| DE Delaware | 88 | 0.2200 | 88 | 0.2300 | 25 | 0.2200 | 88 | 0.2200 | 88 | 0.2200 |
| *FL Florida | 92 | 0.3437 | 92 | 0.3450 | 25 | 0.0000 | 91 | 0.0000 | 90 | 0.0000 |
| GA Georgia | 96 | 0.3000 | 96 | 0.2680 | 25 | 0.2680 | 96 | 0.2680 | 96 | 0.2680 |
| *IA Iowa | 93 | 0.3250 | 93 | 0.3050 | 26 | 0.3250 | 93 | 0.3000 | 92 | 0.3100 |
| *ID Idaho | 92 | 0.3200 | 90 | 0.0000 | 25 | 0.3490 | 92 | 0.2320 | 92 | 0.3200 |
| *IL Illinois | 92 | 0.3490 | 92 | 0.3240 | 25 | 0.3500 | 92 | 0.3580 | 92 | 0.2940 |
| IN Indiana | 83 | 0.4700 | 83 | 0.2600 | 49 | 0.4700 | 83 | 0.0000 | 83 | 0.4700 |
| IN Surtax | 84 | 0.0000 | 84 | 0.2100 | 50 | 0.0000 | 84 | 0.4700 | 84 | 0.0000 |
| KS Kansas | 92 | 0.2600 | 92 | 0.2400 | 25 | 0.2600 | 92 | 0.2300 | 92 | 0.2400 |
| KY Kentucky | 75 | 0.2160 | 75 | 0.2460 | 49 | 0.2160 | 75 | 0.2460 | 75 | 0.2160 |
| KY Surtax | 76 | 0.1020 | 76 | 0.0440 | 50 | 0.1020 | 76 | 0.0440 | 76 | 0.1020 |
| *LA Louisiana | 92 | 0.2000 | 92 | 0.2000 | 25 | 0.2000 | 92 | 0.1460 | 92 | 0.2000 |
| MA Massachusetts | 91 | 0.2400 | 91 | 0.2400 | 26 | 0.1860 | 91 | 0.1860 | 91 | 0.1860 |
| *MD Maryland | 90 | 0.3455 | 90 | 0.3380 | 25 | 0.3380 | 90 | 0.3380 | 90 | 0.3380 |
| *ME Maine | 87 | 0.3120 | 86 | 0.0000 | 25 | 0.1780 | 87 | 0.2190 | 87 | 0.3073 |
| MI Michigan | 14 | 0.4230 | 91 | 0.4040 | 25 | 0.4230 | 91 | 0.4230 | 91 | 0.4040 |
| *MN Minnesota | 93 | 0.2850 | 93 | 0.2850 | 25 | 0.1710 | 93 | 0.2135 | 93 | 0.2850 |
| *MO Missouri | 92 | 0.1700 | 91 | 0.1700 | 25 | 0.0500 | 92 | 0.1700 | 92 | 0.0500 |
| *MS Mississippi | 92 | 0.1800 | 92 | 0.1800 | 25 | 0.1800 | 92 | 0.1700 | 92 | 0.2280 |
| *MT Montana | 92 | 0.2925 | 92 | 0.0000 | 25 | 0.0000 | 90 | 0.0518 | 91 | 0.0700 |
| *NC North Carolina | 92 | 0.3510 | 92 | 0.3510 | 25 | 0.3510 | 92 | 0.3510 | 92 | 0.3510 |
| ND North Dakota | 92 | 0.2300 | 92 | 0.2300 | 25 | 0.0000 | 92 | 0.2300 | 92 | 0.2300 |
| NE Nebraska | 92 | 0.2840 | 92 | 0.2840 | 25 | 0.2840 | 92 | 0.2840 | 92 | 0.2840 |
| NH New Hampshire | 86 | 0.2220 | 86 | 0.0000 | 25 | 0.2220 | 86 | 0.2220 | 86 | 0.2220 |
| NJ New Jersey | 89 | 0.4420 | 89 | 0.3710 | 26 | 0.0000 | 89 | 0.3225 | 89 | 0.0000 |
| NM New Mexico | 92 | 0.2100 | 90 | 0.0000 | 25 | 0.0000 | 92 | 0.0000 | 91 | 0.0000 |
| NV Nevada | 92 | 0.2700 | 90 | 0.2300 | 25 | 0.2700 | 92 | 0.2200 | 92 | 0.2100 |
| *NY New York | 90 | 0.3915 | 90 | 0.3990 | 25 | 0.0000 | 90 | 0.2300 | 90 | 0.0000 |
| OH Ohio | 32 | 0.2800 | 32 | 0.2800 | 25 | 0.2800 | 32 | 0.2800 | 19 | 0.0000 |
| OK Oklahoma | 92 | 0.1300 | 92 | 0.1600 | 25 | 0.0500 | 92 | 0.1600 | 92 | 0.0500 |
| OR Oregon | 90 | 0.0000 | 90 | 0.0000 | 25 | 0.0000 | 90 | 0.0000 | 90 | 0.0000 |
| *PA Pennsylvania | 97 | 0.7410 | 97 | 0.5760 | 25 | 0.6480 | 97 | 0.4250 | 97 | 0.5760 |
| RI Rhode Island | 88 | 0.3300 | 88 | 0.3300 | 25 | 0.3300 | 88 | 0.3300 | 88 | 0.0000 |
| *SC South Carolina | 90 | 0.1800 | 90 | 0.1800 | 25 | 0.1800 | 90 | 0.1800 | 90 | 0.1800 |
| SD South Dakota | 92 | 0.2800 | 90 | 0.0000 | 25 | 0.0000 | 92 | 0.0000 | 92 | 0.0000 |
| *TN Tennessee | 92 | 0.2100 | 92 | 0.2400 | 25 | 0.1600 | 92 | 0.1700 | 90 | 0.1600 |
| *TX Texas | 93 | 0.2000 | 93 | 0.2000 | 26 | 0.1500 | 93 | 0.0000 | 93 | 0.1500 |
| *UT Utah | 92 | 0.2940 | 92 | 0.2940 | 25 | 0.1450 | 92 | 0.0000 | 92 | 0.1450 |
| *VA Virginia | 79 | 0.2020 | 79 | 0.1620 | 49 | 0.1830 | 79 | 0.1620 | 79 | 0.1620 |
| VA Surtax | 80 | 0.0350 | 80 | 0.0750 | 50 | 0.0850 | 80 | 0.0750 | 80 | 0.0750 |
| VT Vermont | 00 | 0.3100 | 87 | 0.0000 | 25 | 0.0000 | 87 | 0.0000 | 87 | 0.0000 |
| *WA Washington | 93 | 0.4940 | 93 | 0.4940 | 26 | 0.0000 | 91 | 0.0000 | 91 | 0.0000 |
| WI Wisconsin | 92 | 0.3290 | 92 | 0.3290 | 25 | 0.1970 | 92 | 0.2260 | 92 | 0.2470 |
| WV West Virginia | 90 | 0.3570 | 90 | 0.3570 | 25 | 0.1520 | 90 | 0.2000 | 90 | 0.2370 |
| WY Wyoming | 92 | 0.2400 | 92 | 0.2400 | 25 | 0.2400 | 90 | 0.2400 | 90 | 0.2400 |

CANADIAN PROVINCES

| | | | | | | | | | | |
|---------------------|----|--------|----|--------|----|--------|----|--------|----|--------|
| *AB Alberta | 92 | 0.6081 | 92 | 0.5706 | 25 | 0.1640 | 92 | 0.4055 | 91 | 0.1585 |
| *BC Brit. Col. | 91 | 0.6926 | 91 | 0.6443 | 25 | 0.2704 | 91 | 0.2339 | 91 | 0.1923 |
| *MB Manitoba | 94 | 0.4048 | 94 | 0.4048 | 26 | 0.2892 | 94 | 0.0868 | 92 | 0.2892 |
| NB New Brunswick | 90 | 0.6217 | 90 | 0.4482 | 25 | 0.6217 | 90 | 0.1938 | 90 | 0.6217 |
| NL Newfoundland | 92 | 0.6217 | 92 | 0.5928 | 27 | 0.0000 | 92 | 0.2025 | 92 | 0.0000 |
| NS Nova Scotia | 90 | 0.4453 | 91 | 0.4482 | 25 | 0.4453 | 90 | 0.2025 | 90 | 0.4453 |
| *ON Ontario | 86 | 0.4136 | 86 | 0.4251 | 25 | 0.0000 | 86 | 0.1244 | 86 | 0.0000 |
| PE Prince Edward Is | 92 | 0.5842 | 92 | 0.3788 | 25 | 0.0000 | 92 | 0.0000 | 91 | 0.0000 |
| QC Quebec | 92 | 0.5842 | 90 | 0.5552 | 25 | 0.0000 | 90 | 0.0000 | 90 | 0.0000 |
| SK Saskatchewan | 92 | 0.4338 | 92 | 0.4338 | 25 | 0.0000 | 92 | 0.2603 | 90 | 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 2017 (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: The rate converted to Cubic Feet is \$0.00225.

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 Diesel 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. The Electricity tax rate is per kilowatt hours (kWh).

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 <https://comptroller.texas.gov/taxes/fuels/docs/biodiesel.pdf> or call toll-free 1-800-252-1383.

Virginia - Propane, CNG, and Methanol are taxed at the rates shown per gasoline gallon equivalent (GGE). One GGE is equal to 5.75 pounds or 1.353 gallons of propane; 5.66 pounds of CNG; and 2.04 gallons of methanol. LNG is taxed at the rates shown per diesel gallon equivalent (DGE), with one DGE equal to 6.06 pounds of LNG. All other fuels are taxed at the rates shown per gallon. Visit <https://www.dmv.virginia.gov/commercial/#mcs/programs/ifta/calculator.html> for a calculator to convert quantities of propane, CNG, LNG, and methanol to appropriate units for IFTA reporting.

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. For Utah tax purposes, GGE is 2.198 pounds of hydrogen.

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. Methanol is not subject to Iowa fuel taxes unless blended with other motor fuels for use in an aircraft or for propelling motor vehicles.

Illinois - LNG and Propane are taxed per diesel gallon equivalent (DGE) beginning July 1, 2017. LNG is taxed at the rate shown per diesel gallon equivalent (DGE), with one DGE equal to 6.06 pounds of LNG. Propane is taxed at the rate shown per diesel gallon equivalent (DGE) with one DGE equal to 6.41 pounds of propane. Multiply IL taxable and tax paid propane gallons by 0.651 to determine the DGEs subject to the Illinois rate. CNG is taxed at the rate shown per gasoline gallon equivalent (GGE), with one GGE equal to 5.66 pounds of compressed natural gas. All other fuels are taxed at the rates shown per gallon. For further information, see Informational Bulletin FY 2017-15, available on our website at tax.illinois.gov.