



**Pennsylvania Department of Revenue
Bureau of Motor Fuel Taxes
3rd Quarter 2006 Fuel Tax Rates (MCRT/IFTA)**

IFTA-400 MF AFP (09-06)

NOTE: U.S. \$ per gallon (p/g): U.S./Canadian Exchange rate - 1.1232 - 0.8903

Jurisdiction	Diesel/ Kerosene		Gasoline		Propane LP Gas		Nat. Gas CNG	
	Rate Code	Tax Rate	Rate Code	Tax Rate	Rate Code	Tax Rate	Rate Code	Tax Rate
AL Alabama	43	0.1900	43	0.1600	43	0.0000	43	0.0000
AR Arkansas	45	0.2250	45	0.2150	45	0.1650	45	0.0500
*AZ Arizona	54	0.2600	45	0.0000	54	0.0000	47	0.0000
*CA California	43	0.3300	43	0.0000	43	0.0600	43	0.0700
CO Colorado	45	0.2050	45	0.2200	45	0.2050	45	0.2050
CT Connecticut	44	0.2600	43	0.2500	43	0.0000	43	0.0000
DE Delaware	41	0.2200	41	0.2300	41	0.2200	41	0.2200
FL Florida	45	0.2997	45	0.1997	44	0.0000	43	0.0000
GA Georgia	44	0.1520	44	0.1520	44	0.1240	44	0.1460
IA Iowa	45	0.2250	45	0.2100	45	0.2000	44	0.1600
*ID Idaho	45	0.2500	43	0.0000	45	0.1810	45	0.1970
IL Illinois	45	0.3500	45	0.3090	45	0.2880	45	0.2880
IN Indiana	89	0.1600	89	0.1800	89	0.1600	89	0.1600
IN Surtax	90	0.1100	90	0.1100	90	0.1100	90	0.1100
KS Kansas	45	0.2600	45	0.2400	45	0.2300	45	0.2300
KY Kentucky	81	0.1530	81	0.1830	81	0.1830	81	0.1530
KY Surtax	82	0.0690	82	0.0300	82	0.0300	82	0.0690
LA Louisiana	45	0.2000	45	0.2000	45	0.1600	45	0.1600
MA Massachusetts	43	0.2100	43	0.2100	43	0.2190	43	0.2190
MD Maryland	43	0.2425	43	0.2350	43	0.2350	43	0.2350
*ME Maine	40	0.2790	39	0.0000	40	0.1940	40	0.2320
*MI Michigan	67	0.3120	44	0.0000	44	0.0000	44	0.0000
MN Minnesota	45	0.2000	45	0.2000	45	0.1500	45	0.2000
*MO Missouri	45	0.1700	44	0.1700	45	0.1700	45	0.1700
*MS Mississippi	45	0.1800	45	0.1800	45	0.1700	45	0.1800
*MT Montana	45	0.2775	45	0.0000	43	0.0518	44	0.0700
NC North Carolina	45	0.2990	45	0.2990	45	0.2990	45	0.2990
ND North Dakota	45	0.2300	45	0.2300	45	0.2300	45	0.2300
NE Nebraska	45	0.2710	45	0.2710	45	0.2710	45	0.2710
NH New Hampshire	39	0.1800	39	0.0000	39	0.0000	39	0.0000
NJ New Jersey	41	0.1750	41	0.1450	41	0.0925	41	0.0925
NM New Mexico	45	0.2100	43	0.0000	45	0.0000	44	0.0000
NV Nevada	45	0.2700	43	0.0000	45	0.2200	45	0.2100
*NY New York	43	0.3615	43	0.3790	43	0.2200	43	0.2520
OH Ohio	85	0.2800	85	0.2800	85	0.2800	72	0.0000
OK Oklahoma	45	0.1300	45	0.1600	45	0.1600	45	0.1600
OR Oregon	43	0.0000	43	0.0000	43	0.0000	43	0.0000
*PA Pennsylvania	50	0.3810	50	0.3120	50	0.2280	50	0.0790
RI Rhode Island	41	0.3000	41	0.3000	41	0.3000	41	0.0000
SC South Carolina	43	0.1600	43	0.1600	43	0.1600	43	0.1600
SD South Dakota	45	0.2200	43	0.0000	45	0.2000	45	0.1000
*TN Tennessee	45	0.1700	45	0.2000	45	0.1400	43	0.1300
TX Texas	45	0.2000	45	0.2000	45	0.1500	45	0.1500
*UT Utah	45	0.2450	45	0.2450	45	0.0000	45	0.0000
VA Virginia	85	0.1600	85	0.1600	85	0.1600	85	0.1600
VA Surtax	86	0.0350	86	0.0350	86	0.0350	86	0.0350
VT Vermont	53	0.2600	40	0.0000	40	0.0000	40	0.0000
*WA Washington	45	0.3400	45	0.3400	43	0.0000	43	0.0000
WI Wisconsin	45	0.3290	45	0.3290	45	0.2260	45	0.2470
WV West Virginia	43	0.2700	43	0.2700	43	0.2700	43	0.2700
WY Wyoming	45	0.1400	45	0.1400	43	0.0000	43	0.0000

CANADIAN PROVINCES

AB Alberta	45	0.3033	45	0.3033	45	0.2190	44	0.0000
BC Brit. Col.	44	0.5055	44	0.4886	44	0.0910	44	0.0000
MB Manitoba	46	0.3876	46	0.3876	46	0.1011	44	0.0000
NB New Brunswick	43	0.5695	43	0.4886	43	0.2258	43	0.5695
NL Newfoundland	43	0.5560	43	0.5560	43	0.2359	43	0.0000
NS Nova Scotia	43	0.5190	44	0.5223	43	0.2359	43	0.0000
*ON Ontario	39	0.4819	39	0.4954	39	0.1449	39	0.0000
PE Prince Edward Is.	44	0.7009	44	0.7245	44	0.5729	43	0.0000
QC Quebec	45	0.5459	43	0.5122	43	0.0000	43	0.0000
SK Saskatchewan	45	0.5055	45	0.5055	45	0.3033	43	0.0000

Note: For all other fuel types telephone 1-800-482-4382 for applicable tax rate and rate codes.

(*) - See footnotes on reverse side.

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Footnotes

Arizona - Biodiesel fuel does not meet the Arizona Statutory definition of an alternative fuel, therefore this fuel is taxable at the rate of \$0.26 per gallon.

California - CNG to 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.

Idaho - Untaxed Fuel on Indian Reservations - As of March 1, 2005, the retail fuel outlets located on Indian reservations in Idaho and owned by a tribe or an enrolled member of the tribe are not required to pay Idaho fuel tax. If you buy untaxed fuel from on these retail outlets and place the fuel in the supply tank of an IFTA qualified motor vehicle, you must report the fuel purchase in Section 3 of the IFTA return. However, you cannot report the fuel purchased as tax paid fuel in Column 10 of the IFTA return. For a list of the known Indian retail fuel outlets in Idaho, go to the Tax Commission's Web site at http://www.tax.idaho.gov/Fuel_PurchasedOn_Idaho_IndianReservations_04-15-05.htm or call 1-800-972-7660, ext. 7536 to contact the Idaho State Tax Commission.

Maine - CNG rate is per 100 standard cubic feet.

Michigan - Diesel fuel that is at least 5% biodiesel fuel qualifies for the biodiesel rate. The biodiesel rate is effective 9/1/2006.

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.

Mississippi - Natural Gas - LNG and CNG 100 cubic feet.

Montana - Montana no longer requires gasoline, gasohol and ethanol to reported on the IFTA tax return.

New York - If you purchased B20 fuel in NYS and the number of gallons purchased on or after 9/1/2006 exceeds the number of taxable gallons of Diesel shown as used in NYS on your return, please call 1-800-972-1233.

Pennsylvania - To convert CNG (scf) to gallons, multiply units by .0314. To convert CNG(lbs) to gallons, multiply units by .7087. 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.

Utah - Propane and Natural Gas are considered clean fuels for Utah and tax is paid via the purchase of a Clean Special Fuel Certificate (Form TC-596). The certificate must be kept in the vehicle while the vehicle is in Utah. The annual fee for the Clean Special Fuel Certificate is \$82 for vehicles with two axles and a registered gross vehicle weight of 26,000 pounds or less and \$126 for vehicles with three axles or with a registered gross vehicle weight over 26,000 pounds. The Tax Commission will impose a penalty for using dyed fuel on the highways in addition to any Federal penalties.

Washington - Effective April 1, 2006 deliveries of motor vehicle and special fuel to the Squaxin Island Tribe and Swinomish Tribal Community reservations located in Washington do not include the state motor vehicle and special fuel taxes. Under the terms of a settlement agreement reached with each tribe, the state will be paid an amount equal to 25% of the state fuel tax on each gallon of motor vehicle fuel and special fuel sold by tribally owned retail stations. Purchase of tax-paid fuel by IFTA carriers should only be reported at a rate of 25% of the total fuel purchased. You must account for all fuel purchased when determining your average miles per gallon. The stations are: Kamilche Trading Post, 93 W. State Route 108, Shelton, WA and Swinomish Northern Lights Gas Station, 12929 Casino Dr, Anacortes, WA.

Ontario - Licensees may apply for a tax refund directly to Ontario in respect of the ethanol or methanol component of the blend for gasoline. Effective June 18, 2002 licensees may also apply for a tax refund directly to Ontario, in respect of biodiesel fuel used as fuel or a fuel additive.