



**Pennsylvania Department of Revenue
Bureau of Motor Fuel Taxes
3rd Quarter 2007 Fuel Tax Rates (MCRT/IFTA)**

IFTA-400 MF AFP (08-07)

NOTE: U.S. \$ per gallon (p/g): U.S./Canadian Exchange rate - 1.0720 - 0.9328

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	47	0.1900	47	0.1600	47	0.0000	47	0.0000
AR Arkansas	49	0.2250	49	0.2150	49	0.1650	49	0.0500
*AZ Arizona	58	0.2600	49	0.0000	58	0.0000	51	0.0000
*CA California	47	0.3670	47	0.0000	47	0.0600	47	0.0700
CO Colorado	49	0.2050	49	0.2200	49	0.2050	49	0.2050
CT Connecticut	48	0.3700	47	0.2500	47	0.0000	47	0.0000
DE Delaware	45	0.2200	45	0.2300	45	0.2200	45	0.2200
FL Florida	49	0.3057	49	0.2037	48	0.0000	47	0.0000
GA Georgia	50	0.1490	50	0.1580	50	0.1250	50	0.1530
IA Iowa	49	0.2250	49	0.2070	49	0.2000	48	0.1600
*ID Idaho	49	0.2500	47	0.0000	49	0.1810	49	0.1970
IL Illinois	49	0.3670	49	0.3290	49	0.2990	49	0.2990
IN Indiana	97	0.1600	97	0.1800	97	0.1600	97	0.1600
IN Surtax	98	0.1100	98	0.1100	98	0.1100	98	0.1100
KS Kansas	49	0.2600	49	0.2400	49	0.2300	49	0.2300
KY Kentucky	89	0.1660	89	0.1960	89	0.1960	89	0.1660
KY Surtax	90	0.0760	90	0.0330	90	0.0330	90	0.0760
LA Louisiana	49	0.2000	49	0.2000	49	0.1600	49	0.1600
MA Massachusetts	47	0.2100	47	0.2100	47	0.2210	47	0.2210
MD Maryland	47	0.2425	47	0.2350	47	0.2350	47	0.2350
*ME Maine	44	0.2880	43	0.0000	44	0.2010	44	0.2390
*MI Michigan	71	0.3040	48	0.0000	48	0.0000	48	0.0000
MN Minnesota	49	0.2000	49	0.2000	49	0.1500	49	0.2000
*MO Missouri	49	0.1700	48	0.1700	49	0.1700	49	0.1700
*MS Mississippi	49	0.1800	49	0.1800	49	0.1700	49	0.1800
*MT Montana	49	0.2775	49	0.0000	47	0.0518	48	0.0700
NC North Carolina	49	0.2970	49	0.2970	49	0.2970	49	0.2970
ND North Dakota	49	0.2300	49	0.2300	49	0.2300	49	0.2300
NE Nebraska	49	0.2700	49	0.2700	49	0.2700	49	0.2700
NH New Hampshire	43	0.1800	43	0.0000	43	0.0000	43	0.0000
NJ New Jersey	45	0.1750	45	0.1450	45	0.0925	45	0.0925
NM New Mexico	49	0.2100	47	0.0000	49	0.0000	48	0.0000
NV Nevada	49	0.2700	47	0.0000	49	0.2200	49	0.2100
*NY New York	47	0.3685	47	0.3860	47	0.2200	47	0.0000
OH Ohio	89	0.2800	89	0.2800	89	0.2800	76	0.0000
OK Oklahoma	49	0.1300	49	0.1600	49	0.1600	49	0.1600
OR Oregon	47	0.0000	47	0.0000	47	0.0000	47	0.0000
*PA Pennsylvania	54	0.3810	54	0.3120	54	0.2280	54	0.0790
RI Rhode Island	45	0.3000	45	0.3000	45	0.3000	45	0.0000
SC South Carolina	47	0.1600	47	0.1600	47	0.1600	47	0.1600
SD South Dakota	49	0.2200	47	0.0000	49	0.2000	49	0.1000
*TN Tennessee	49	0.1700	49	0.2000	49	0.1400	47	0.1300
*TX Texas	49	0.2000	49	0.2000	49	0.1500	49	0.1500
*UT Utah	49	0.2450	49	0.2450	49	0.0000	49	0.0000
VA Virginia	93	0.1750	93	0.1750	93	0.1750	93	0.1750
VA Surtax	94	0.0350	94	0.0350	94	0.0350	94	0.0350
VT Vermont	57	0.2600	44	0.0000	44	0.0000	44	0.0000
*WA Washington	49	0.3600	49	0.3600	47	0.0000	47	0.0000
WI Wisconsin	49	0.3290	49	0.3290	49	0.2260	49	0.2470
WV West Virginia	47	0.3150	47	0.3150	47	0.3150	47	0.3150
WY Wyoming	49	0.1400	49	0.1400	47	0.0000	47	0.0000

CANADIAN PROVINCES

*AB Alberta	49	0.3178	49	0.3178	49	0.2295	48	0.0000
*BC Brit. Col.	48	0.5297	48	0.5119	48	0.0953	48	0.0000
MB Manitoba	50	0.4061	50	0.4061	50	0.1060	48	0.0000
NB New Brunswick	47	0.5967	47	0.3778	47	0.2366	47	0.5967
NL Newfoundland	47	0.5826	47	0.5826	47	0.2472	47	0.0000
NS Nova Scotia	47	0.5438	48	0.5473	47	0.2472	47	0.0000
*ON Ontario	43	0.5049	43	0.5190	43	0.1519	43	0.0000
PE Prince Edward Is.	48	0.7132	48	0.5578	48	0.6003	47	0.0000
QC Quebec	49	0.5720	47	0.5367	47	0.0000	47	0.0000
SK Saskatchewan	49	0.5297	49	0.5297	49	0.3178	47	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.

**Pennsylvania Department of Revenue
Bureau of Motor Fuel Taxes
Footnotes**

Arizona - Biodiesel fuel does not meet the Arizona Statutory definition of an alternate fuel.

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.

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 fuels tax. If you buy untaxed fuel from one of 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 purchase 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.

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

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 - If your total gallons of B20 fuel purchased in New York exceed the taxable gallons of Diesel used in New York, an adjustment is required on your IFTA return. For details, see TSB-M-06(4)M, IFTA Reporting Requirements for the Consumption of B20 in New York State, on our Web site at www.nystax.gov or 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.

Texas - Biodiesel (B100) and biodiesel blends (such as B20) purchased in Texas must be reported under the fuel type "DIESEL". Instructions for reporting biodiesel and biodiesel blends are online at: <http://window.state.tx.us/taxinfo/fuels/ifta.html> or call toll-free 1-800-252-1383.

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 Indian 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. Purchases 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.

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 - Pure biodiesel (B100) and biodiesel blends (such as B99.9 or less) purchased in British Columbia must be reported on your IFTA return as fuel type "DIESEL".

Ontario - Licensees may apply for a tax refund directly to Ontario in respect of the 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. Biodiesel fuel must be reported under the fuel type "Special Diesel". As of January 1, 2007 ethanol will be subject to gasoline tax in Ontario at the rate of 14.7 cent per litre.