



**Pennsylvania Department of Revenue
Bureau of Motor Fuel Taxes
3rd Quarter 2008 Fuel Tax Rates (MCRT/IFTA)**

IFTA-400 MF AFP (09-08)

NOTE: U.S. \$ per gallon (p/g): U.S./Canadian Exchange rate - 1.0210 - 0.9794

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	51	0.1900	51	0.1600	51	0.0000	51	0.0000
AR Arkansas	53	0.2250	53	0.2150	53	0.1650	53	0.0500
*AZ Arizona	62	0.2600	53	0.0000	62	0.0000	55	0.0000
*CA California	51	0.3660	51	0.0000	51	0.0600	51	0.0700
CO Colorado	53	0.2050	53	0.2200	53	0.2050	53	0.2050
*CT Connecticut	52	0.4340	51	0.2500	51	0.2600	51	0.2600
DE Delaware	49	0.2200	49	0.2300	49	0.2200	49	0.2200
FL Florida	53	0.3107	53	0.2067	52	0.0000	51	0.0000
GA Georgia	54	0.1670	54	0.1580	54	0.1310	54	0.1570
IA Iowa	53	0.2250	53	0.2100	53	0.2000	52	0.1600
*ID Idaho	53	0.2500	51	0.0000	53	0.1810	53	0.1970
IL Illinois	53	0.3750	53	0.3430	53	0.3050	53	0.3050
IN Indiana	05	0.1600	05	0.1800	05	0.1600	05	0.1600
IN Surtax	06	0.1100	06	0.1100	06	0.1100	06	0.1100
KS Kansas	53	0.2600	53	0.2400	53	0.2300	53	0.2300
KY Kentucky	97	0.1810	97	0.2110	97	0.2110	97	0.1810
KY Surtax	98	0.0840	98	0.0360	98	0.0360	98	0.0840
LA Louisiana	53	0.2000	53	0.2000	53	0.1600	53	0.1600
MA Massachusetts	51	0.2100	51	0.2100	51	0.3170	51	0.3170
MD Maryland	51	0.2425	51	0.2350	51	0.2350	51	0.2350
*ME Maine	48	0.2960	47	0.0000	48	0.2060	48	0.2390
MI Michigan	75	0.3920	52	0.0000	52	0.0000	52	0.0000
MN Minnesota 7/1-7/31	53	0.2200	53	0.2200	53	0.1650	53	0.2200
MN Minnesota 8/1-9/30	54	0.2250	54	0.2250	54	0.1688	54	0.2250
*MO Missouri	53	0.1700	52	0.1700	53	0.1700	53	0.1700
*MS Mississippi	53	0.1800	53	0.1800	53	0.1700	53	0.1800
*MT Montana	53	0.2775	53	0.0000	51	0.0518	52	0.0700
NC North Carolina	53	0.2990	53	0.2990	53	0.2990	53	0.2990
ND North Dakota	53	0.2300	53	0.2300	53	0.2300	53	0.2300
NE Nebraska	53	0.2600	53	0.2600	53	0.2600	53	0.2600
NH New Hampshire	47	0.1800	47	0.0000	47	0.0000	47	0.0000
NJ New Jersey	49	0.1750	49	0.1450	49	0.0925	49	0.0925
NM New Mexico	53	0.2100	51	0.0000	53	0.0000	52	0.0000
NV Nevada	53	0.2700	51	0.2300	53	0.2200	53	0.2100
*NY New York	51	0.3665	51	0.3840	51	0.2200	51	0.0000
OH Ohio	93	0.2800	93	0.2800	93	0.2800	80	0.0000
OK Oklahoma	53	0.1300	53	0.1600	53	0.1600	53	0.1600
OR Oregon	51	0.0000	51	0.0000	51	0.0000	51	0.0000
*PA Pennsylvania	58	0.3810	58	0.3120	58	0.2280	58	0.0790
RI Rhode Island	49	0.3000	49	0.3000	49	0.3000	49	0.0000
SC South Carolina	51	0.1600	51	0.1600	51	0.1600	51	0.1600
SD South Dakota	53	0.2200	51	0.0000	53	0.2000	53	0.1000
*TN Tennessee	53	0.1700	53	0.2000	53	0.1400	51	0.1300
*TX Texas	53	0.2000	53	0.2000	53	0.1500	53	0.1500
*UT Utah	53	0.2450	53	0.2450	53	0.0000	53	0.0000
VA Virginia	01	0.1750	01	0.1750	01	0.1750	01	0.1750
VA Surtax	02	0.0350	02	0.0350	02	0.0350	02	0.0350
VT Vermont	61	0.2600	48	0.0000	48	0.0000	48	0.0000
*WA Washington	53	0.3750	53	0.3750	51	0.0000	51	0.0000
WI Wisconsin	53	0.3290	53	0.3290	53	0.2260	53	0.2470
WV West Virginia	51	0.3220	51	0.3220	51	0.3220	51	0.3220
WY Wyoming	53	0.1400	53	0.1400	51	0.0000	51	0.0000

CANADIAN PROVINCES

*AB Alberta	53	0.3337	53	0.3337	53	0.2409	52	0.0000
*BC Brit. Col.	52	0.6558	52	0.6243	52	0.1572	52	0.0000
MB Manitoba	54	0.4263	54	0.4263	54	0.1113	52	0.0000
NB New Brunswick	51	0.6265	51	0.3967	51	0.2484	51	0.6265
NL Newfoundland	51	0.6117	51	0.6117	51	0.2595	51	0.0000
NS Nova Scotia	51	0.5709	52	0.5746	51	0.2595	51	0.0000
*ON Ontario	47	0.5302	47	0.5450	47	0.1595	47	0.0000
PE Prince Edward Is	53	0.7489	53	0.5857	53	0.0000	52	0.0000
QC Quebec	53	0.6006	51	0.5635	51	0.0000	51	0.0000
SK Saskatchewan	53	0.5561	53	0.5561	53	0.3337	51	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.

Connecticut - See Policy Statement 92(10.1), Tables and Equivalents for Natural Gas and Propane for Motor Vehicle Fuels Tax Purposes, for more information on computing the tax on motor vehicle fuels in gaseous form.

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 7702.

Maine - CNG rate is per 100 standard cubic feet.

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". Effective July 1, 2008, carbon tax applies to fuels, including gasoline, diesel, and propane. Commencing with the Q3, 2008 quarter, IFTA licensees will report and remit motor fuel tax and carbon tax as a combined rate on their IFTA Quarterly Tax Return form, the same form IFTA licensees currently use to report and remit motor fuel tax. The diesel rate has increased by \$0.0269/litre for the carbon tax, gasoline by an additional \$0.0234/litre, and propane by \$0.0154/litre.

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.