

**Bureau of Motor Fuel Taxes
Third Quarter 2010 Fuel Tax Rates (MCRT/IFTA)**



IFTA-400 MF AFP (09-10)

NOTE: U.S. \$ per gallon (p/g): U.S./Canadian Exchange rate - 1.0197 - 0.9807

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	59	0.1900	59	0.1600	59	0.1900	59	0.1900
AR Arkansas	61	0.2250	61	0.2150	61	0.1650	61	0.0500
*AZ Arizona	70	0.2600	61	0.0000	70	0.0000	63	0.0000
*CA California	59	0.3730	59	0.0000	59	0.0600	59	0.0700
CO Colorado	61	0.2050	61	0.2200	61	0.2050	61	0.2050
*CT Connecticut	60	0.3960	59	0.2500	59	0.2600	59	0.2600
DE Delaware	57	0.2200	57	0.2300	57	0.2200	57	0.2200
FL Florida	61	0.3167	61	0.2957	60	0.0000	59	0.0000
GA Georgia	64	0.1580	64	0.1530	64	0.1280	64	0.1520
IA Iowa	61	0.2250	61	0.2100	61	0.2000	60	0.1600
*ID Idaho	61	0.2500	59	0.0000	61	0.1810	61	0.1970
IL Illinois	61	0.3500	61	0.3130	61	0.2990	61	0.2990
IN Indiana	21	0.1600	21	0.1800	21	0.1600	21	0.1600
IN Surtax	22	0.1100	22	0.1100	22	0.1100	22	0.1100
KS Kansas	61	0.2600	61	0.2400	61	0.2300	61	0.2300
KY Kentucky	13	0.2150	13	0.2450	13	0.2450	13	0.2150
KY Surtax	14	0.1020	14	0.0430	14	0.0430	14	0.1020
LA Louisiana	61	0.2000	61	0.2000	61	0.1600	61	0.1600
MA Massachusetts	59	0.2100	59	0.2100	59	0.2610	59	0.2610
MD Maryland	59	0.2425	59	0.2350	59	0.2350	59	0.2350
*ME Maine	56	0.3070	55	0.0000	56	0.2150	56	0.2390
MI Michigan	83	0.3040	60	0.0000	60	0.0000	60	0.0000
MN Minnesota	62	0.2750	62	0.2750	62	0.2062	62	0.2750
*MO Missouri	61	0.1700	60	0.1700	61	0.1700	61	0.1700
*MS Mississippi	61	0.1800	61	0.1800	61	0.1700	61	0.1800
*MT Montana	61	0.2775	61	0.0000	59	0.0518	60	0.0700
NC North Carolina	61	0.3190	61	0.3190	61	0.3190	61	0.3190
ND North Dakota	61	0.2300	61	0.2300	61	0.2300	61	0.2300
NE Nebraska	61	0.2710	61	0.2710	61	0.2710	61	0.2710
NH New Hampshire	55	0.1800	55	0.0000	55	0.0000	55	0.0000
NJ New Jersey	57	0.1750	57	0.1450	57	0.0925	57	0.0925
NM New Mexico	61	0.2100	59	0.0000	61	0.0000	60	0.0000
NV Nevada	61	0.2700	59	0.2300	61	0.2200	61	0.2100
*NY New York	59	0.3855	59	0.4030	59	0.2400	59	0.0000
OH Ohio	01	0.2800	01	0.2800	01	0.2800	88	0.2800
OK Oklahoma	61	0.1300	61	0.1600	61	0.1600	61	0.1600
OR Oregon	59	0.0000	59	0.0000	59	0.0000	59	0.0000
*PA Pennsylvania	66	0.3810	66	0.3120	66	0.2280	66	0.0790
RI Rhode Island	57	0.3200	57	0.3200	57	0.3200	57	0.3200
SC South Carolina	59	0.1600	59	0.1600	59	0.1600	59	0.1600
SD South Dakota	61	0.2200	59	0.0000	61	0.2000	61	0.1000
*TN Tennessee	61	0.1700	61	0.2000	61	0.1400	59	0.1300
*TX Texas	61	0.2000	61	0.2000	61	0.1500	61	0.1500
*UT Utah	61	0.2450	61	0.2450	61	0.0000	61	0.0000
VA Virginia	17	0.1750	17	0.1750	17	0.1750	17	0.1750
VA Surtax	18	0.0350	18	0.0350	18	0.0350	18	0.0350
VT Vermont	69	0.2900	56	0.0000	56	0.0000	56	0.0000
*WA Washington	61	0.3750	61	0.3750	59	0.0000	59	0.0000
WI Wisconsin	61	0.3290	61	0.3290	61	0.2260	61	0.2470
WV West Virginia	59	0.3220	59	0.3220	59	0.3220	59	0.3220
WY Wyoming	61	0.1400	61	0.1400	59	0.0000	59	0.0000

CANADIAN PROVINCES

*AB Alberta	61	0.3341	61	0.3341	61	0.2412	60	0.0000
*BC Brit. Col.	60	0.7465	60	0.7034	60	0.1143	60	0.0000
MB Manitoba	62	0.4269	62	0.4269	62	0.1114	60	0.4269
NB New Brunswick	59	0.6273	59	0.3972	59	0.2487	59	0.6273
NL Newfoundland	59	0.6124	59	0.6124	59	0.2599	59	0.0000
NS Nova Scotia	59	0.5716	60	0.5754	59	0.2599	59	0.0000
*ON Ontario	55	0.5308	55	0.5457	55	0.1597	55	0.0000
PE Prince Edward Is	61	0.7461	61	0.5864	61	0.0000	60	0.0000
QC Quebec	61	0.6384	59	0.6014	59	0.0000	59	0.0000
SK Saskatchewan	61	0.5568	61	0.5568	61	0.3341	59	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 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, 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.

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 - 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.

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 - Effective January 1, 2010, ethanol and ethanol blends of gasoline must be reported as Gasoline and biodiesel and biodiesel blends must be reported as 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.