

**Bureau of Motor Fuel Taxes  
Third Quarter 2012 Fuel Tax Rates (MCRT/IFTA)**



IFTA-400 MF AFP (09-12)

NOTE: U.S. \$ per gallon (p/g): U.S./Canadian Exchange rate - .9741 - 1.0266

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	67	0.1900	67	0.1600	02	0.1900	67	0.1900	67	0.1900
AR Arkansas	69	0.2250	69	0.2150	02	0.0000	69	0.1650	69	0.0500
*AZ Arizona	78	0.2600	69	0.1800	02	0.0000	78	0.0000	71	0.0000
*CA California	67	0.4050	67	0.0000	02	0.0600	67	0.0600	67	0.0700
CO Colorado	69	0.2050	69	0.2200	02	0.2050	69	0.2050	69	0.2050
*CT Connecticut	68	0.5120	67	0.2500	02	0.2600	67	0.2600	67	0.2600
DE Delaware	65	0.2200	65	0.2300	02	0.2200	65	0.2200	65	0.2200
FL Florida	69	0.3257	69	0.3047	02	0.0000	68	0.0000	67	0.0000
GA Georgia	73	0.1820	73	0.1660	02	0.1650	73	0.1340	73	0.1650
IA Iowa	69	0.2250	69	0.2100	02	0.2000	69	0.2000	68	0.1600
*ID Idaho	69	0.2500	67	0.0000	02	0.1970	69	0.1810	69	0.1970
IL Illinois	69	0.4110	69	0.4000	02	0.3280	69	0.3280	69	0.3280
IN Indiana	37	0.1600	37	0.1800	03	0.1600	37	0.1600	37	0.1600
IN Surtax	38	0.1100	38	0.1100	04	0.1100	38	0.1100	38	0.1100
KS Kansas	69	0.2600	69	0.2400	02	0.2300	69	0.2300	69	0.2300
KY Kentucky	29	0.2550	29	0.2850	03	0.2550	29	0.2850	29	0.2550
KY Surtax	30	0.1120	30	0.0480	04	0.1120	30	0.0480	30	0.1120
LA Louisiana	69	0.2000	69	0.2000	02	0.1600	69	0.1600	69	0.1600
MA Massachusetts	67	0.2100	67	0.2100	02	0.2220	67	0.2220	67	0.2220
MD Maryland	67	0.2425	67	0.2350	02	0.2350	67	0.2350	67	0.2350
*ME Maine	64	0.3120	63	0.0000	02	0.1780	64	0.2190	64	0.2430
MI Michigan	91	0.3570	68	0.0000	02	0.0000	68	0.0000	68	0.0000
*MN Minnesota	70	0.2850	70	0.2850	02	0.1710	70	0.2135	70	0.2474
*MO Missouri	69	0.1700	68	0.1700	02	0.1700	69	0.1700	69	0.1700
*MS Mississippi	69	0.1800	69	0.1800	02	0.1800	69	0.1700	69	0.1800
*MT Montana	69	0.2775	69	0.0000	02	0.0000	67	0.0518	68	0.0700
NC North Carolina	69	0.3750	69	0.3750	02	0.3750	69	0.3750	69	0.3750
ND North Dakota	69	0.2300	69	0.2300	02	0.0000	69	0.2300	69	0.2300
NE Nebraska	69	0.2620	69	0.2620	02	0.2620	69	0.2620	69	0.2620
NH New Hampshire	63	0.1800	63	0.0000	02	0.0000	63	0.0000	63	0.0000
NJ New Jersey	65	0.1750	65	0.1450	02	0.0925	65	0.0925	65	0.0925
NM New Mexico	69	0.2100	67	0.0000	02	0.0000	69	0.0000	68	0.0000
NV Nevada	69	0.2700	67	0.2300	02	0.2700	69	0.2200	69	0.2100
*NY New York	67	0.4005	67	0.4180	02	0.4180	67	0.2400	67	0.0000
OH Ohio	09	0.2800	09	0.2800	02	0.2800	09	0.2800	96	0.2800
OK Oklahoma	69	0.1300	69	0.1600	02	0.1600	69	0.1600	69	0.0500
OR Oregon	67	0.0000	67	0.0000	02	0.0000	67	0.0000	67	0.0000
*PA Pennsylvania	74	0.3810	74	0.3120	02	0.1820	74	0.2280	74	0.0790
RI Rhode Island	65	0.3200	65	0.3200	02	0.3200	65	0.3200	65	0.3200
SC South Carolina	67	0.1600	67	0.1600	02	0.1600	67	0.1600	67	0.1600
SD South Dakota	69	0.2200	67	0.0000	02	0.0000	69	0.2000	69	0.1000
*TN Tennessee	69	0.1700	69	0.2000	02	0.2000	69	0.1400	67	0.1300
*TX Texas	69	0.2000	69	0.2000	02	0.1500	69	0.1500	69	0.1500
UT Utah	69	0.2450	69	0.2450	02	0.0850	69	0.0000	69	0.0850
VA Virginia	33	0.1750	33	0.1750	03	0.1750	33	0.1750	33	0.1750
VA Surtax	34	0.0350	34	0.0350	04	0.0350	34	0.0350	34	0.0350
VT Vermont	77	0.2900	64	0.0000	02	0.0000	64	0.0000	64	0.0000
*WA Washington	69	0.3750	69	0.3750	02	0.0000	67	0.0000	67	0.0000
WI Wisconsin	69	0.3290	69	0.3290	02	0.1970	69	0.2260	69	0.2470
WV West Virginia	67	0.3340	67	0.3340	02	0.3340	67	0.3340	67	0.3340
WY Wyoming	69	0.1400	69	0.1400	02	0.0000	67	0.0000	67	0.0000

**CANADIAN PROVINCES**

*AB Alberta	69	0.3498	69	0.3498	02	0.0000	69	0.2525	68	0.0000
*BC Brit. Col.	68	0.8809	68	0.8226	02	0.0000	68	0.1796	68	0.0000
MB Manitoba	71	0.5440	71	0.5440	03	0.5440	71	0.1166	69	0.5440
NB New Brunswick	67	0.7460	67	0.5285	02	0.7460	67	0.2603	67	0.7460
NL Newfoundland	67	0.6411	67	0.6411	02	0.0000	67	0.2720	67	0.0000
NS Nova Scotia	67	0.5984	68	0.6023	02	0.0000	67	0.2720	67	0.0000
*ON Ontario	63	0.5557	63	0.5712	02	0.0000	63	0.1671	63	0.0000
PE Prince Edward Is	69	0.7849	69	0.6139	02	0.0000	69	0.0000	68	0.0000
QC Quebec	69	0.7460	67	0.7072	02	0.0000	67	0.0000	67	0.0000
SK Saskatchewan	69	0.5829	69	0.5829	02	0.0000	69	0.3498	67	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](http://WWW.IFTACH.ORG).

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

**Minnesota** - CNG rate: .002474 per 100 cubic foot.

**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.tax.ny.gov](http://www.tax.ny.gov)

**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.

**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** - Where biodiesel is blended with fuel, only the biodiesel portion of the blend is exempt from tax. Licensees may apply for a tax refund directly to Ontario for the biodiesel portion and other tax exempt products such as methanol.