

**Bureau of Motor and Alternative Fuel Taxes
Third Quarter 2014 Fuel Tax Rates (MCRT/IFTA)**



IFTA-400 MF AFP (09-14)

NOTE: U.S. \$ per gallon (p/g): U.S./Canadian Exchange rate - 1.0849 - 0.9217

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	76	0.1900	76	0.1600	11	0.0000	76	0.1900	76	0.0000
AR Arkansas	77	0.2250	77	0.2150	10	0.0000	77	0.1650	77	0.0500
*AZ Arizona	86	0.2600	77	0.1800	10	0.0000	86	0.0000	79	0.0000
*CA California	75	0.4470	75	0.0000	10	0.0600	75	0.0600	75	0.0700
CO Colorado	77	0.2050	77	0.2200	10	0.0300	77	0.0300	77	0.0300
*CT Connecticut	76	0.5450	75	0.2500	10	0.2600	75	0.2600	75	0.2600
DE Delaware	73	0.2200	73	0.2300	10	0.2200	73	0.2200	73	0.2200
*FL Florida	77	0.3337	77	0.3130	10	0.0000	76	0.0000	75	0.0000
GA Georgia	81	0.1790	81	0.1630	10	0.1620	81	0.1340	81	0.1620
IA Iowa	77	0.2250	77	0.2100	10	0.2250	77	0.2000	76	0.2100
*ID Idaho	77	0.2500	75	0.0000	10	0.1970	77	0.1810	77	0.1970
IL Illinois	77	0.4340	77	0.4030	10	0.3160	77	0.3160	77	0.3160
IN Indiana	53	0.1600	53	0.1800	19	0.1600	53	0.1600	53	0.1600
IN Surtax	54	0.1100	54	0.1100	20	0.1100	54	0.1100	54	0.1100
KS Kansas	77	0.2600	77	0.2400	10	0.2600	77	0.2300	77	0.2400
KY Kentucky	45	0.2810	45	0.3110	19	0.2810	45	0.3110	45	0.2810
KY Surtax	46	0.1360	46	0.0580	20	0.1360	46	0.0580	46	0.1360
LA Louisiana	77	0.2000	77	0.2000	10	0.1600	77	0.1600	77	0.1600
MA Massachusetts	76	0.2400	76	0.2400	11	0.2300	76	0.2300	76	0.2300
MD Maryland	75	0.2815	75	0.2740	10	0.2740	75	0.2740	75	0.2740
*ME Maine	72	0.3120	71	0.0000	10	0.1780	72	0.2190	72	0.2430
MI Michigan	99	0.3550	76	0.0000	10	0.0000	76	0.0000	76	0.0000
*MN Minnesota	78	0.2850	78	0.2850	10	0.1710	78	0.2135	78	0.2474
*MO Missouri	77	0.1700	76	0.1700	10	0.0000	77	0.1700	77	0.0000
*MS Mississippi	77	0.1800	77	0.1800	10	0.1900	77	0.1700	77	0.2280
*MT Montana	77	0.2775	77	0.0000	10	0.0000	75	0.0518	76	0.0700
NC North Carolina	77	0.3650	77	0.3650	10	0.3650	77	0.3650	77	0.3650
ND North Dakota	77	0.2300	77	0.2300	10	0.0000	77	0.2300	77	0.2300
NE Nebraska	77	0.2640	77	0.2640	10	0.2640	77	0.2640	77	0.2640
NH New Hampshire	71	0.2220	71	0.0000	10	0.0000	71	0.0000	71	0.0000
NJ New Jersey	73	0.1750	73	0.1450	10	0.0925	73	0.0925	73	0.0925
NM New Mexico	77	0.2100	75	0.0000	10	0.0000	77	0.0000	76	0.0000
NV Nevada	77	0.2700	75	0.2300	10	0.2700	77	0.2200	77	0.2100
*NY New York	75	0.4065	75	0.4240	10	0.0000	75	0.2400	75	0.0000
OH Ohio	17	0.2800	17	0.2800	10	0.2800	17	0.2800	04	0.0000
*OK Oklahoma	77	0.1300	77	0.1600	10	0.0500	77	0.1600	77	0.0500
OR Oregon	75	0.0000	75	0.0000	10	0.0000	75	0.0000	75	0.0000
*PA Pennsylvania	82	0.5100	82	0.4070	10	0.2650	82	0.3020	82	0.4070
RI Rhode Island	73	0.3200	73	0.3200	10	0.3200	73	0.3200	73	0.0000
SC South Carolina	75	0.1600	75	0.1600	10	0.1600	75	0.1600	75	0.1600
SD South Dakota	77	0.2200	75	0.0000	10	0.0000	77	0.2000	77	0.1000
*TN Tennessee	77	0.1700	77	0.2000	10	0.2000	77	0.1400	75	0.1300
*TX Texas	77	0.2000	77	0.2000	10	0.1500	77	0.1500	77	0.1500
UT Utah	77	0.2450	77	0.2450	10	0.0850	77	0.0000	77	0.0850
*VA Virginia	49	0.2020	49	0.1110	19	0.1110	49	0.1110	49	0.1110
VA Surtax	50	0.0350	50	0.1260	20	0.1260	50	0.1260	50	0.1260
VT Vermont	85	0.3100	72	0.0000	10	0.0000	72	0.0000	72	0.0000
*WA Washington	77	0.3750	77	0.3750	10	0.0000	75	0.0000	75	0.0000
WI Wisconsin	77	0.3290	77	0.3290	10	0.1970	77	0.2260	77	0.2470
WV West Virginia	75	0.3570	75	0.3570	10	0.1570	75	0.2120	75	0.2440
WY Wyoming	77	0.2400	77	0.2400	10	0.2400	75	0.2400	75	0.2400

CANADIAN PROVINCES

*AB Alberta	77	0.3140	77	0.3140	10	0.0000	77	0.2267	76	0.0000
*BC Brit. Col.	76	0.7909	76	0.7386	10	0.0000	76	0.2554	76	0.0000
*MB Manitoba	79	0.4884	79	0.4884	11	0.2093	79	0.1047	77	0.2093
NB New Brunswick	75	0.6698	75	0.4745	10	0.6698	75	0.2338	75	0.6698
NL Newfoundland	75	0.5756	75	0.5756	10	0.0000	75	0.2443	75	0.0000
NS Nova Scotia	75	0.5373	76	0.5408	10	0.5408	75	0.2443	75	0.5408
*ON Ontario	71	0.4989	71	0.5129	10	0.0000	71	0.1501	71	0.0000
PE Prince Edward Is	77	0.7048	77	0.4570	10	0.0000	77	0.0000	76	0.0000
QC Quebec	77	0.7048	75	0.6698	10	0.0000	75	0.0000	75	0.0000
SK Saskatchewan	77	0.5234	77	0.5234	10	0.0000	77	0.3140	75	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 - 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 Special Notice SN 2014 (2) Changes to the Conversion Factors on Motor Vehicle Fuels Occurring in Gaseous Form for information about conversion factors for compressed natural gas and propane.

Florida - Effective January 1, 2014 through December 31, 2018, natural gas fuel is exempt from the taxes imposed by Chapters 206 and 212, F.S.

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 7685.

Maine - CNG rate is per 100 standard cubic feet.

Minnesota - CNG rate: 0.2474 per 100 cubic foot or 0.002474 per cubic foot.

Mississippi - CNG and LNG taxed at 18 cents per 100 CF. Conv. to IRS GGE for CNG or 22.8 cents because of pump price MS adopted Diesel Gallon Equivalents for Liquefied Natural Gas beginning 7/1/2015.

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 \$.17 fuel tax rate.

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

New York - For information on B20, see TSB-M-06(4)M, IFTA Reporting Requirements for the Consumption of B20 in New York State. For information on CNG and LNG, see TSB-M-13(1)M, Liquefied Natural Gas Treated the Same As Compressed Natural Gas. Both TSB-M's can be found at www.tax.ny.gov

Oklahoma - The LNG rate is \$0.05 effective 01/01/2014.

Pennsylvania - To convert CNG from standard cubic feet(scF) into Gasoline Gallon Equivalents(GGEs), divide CNG(scF) units by 126.67. 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. For the purpose of determining the tax on liquefied gas, a diesel gallon equivalent factor of six and six-hundredths pounds (6.06 lbs.) per gallon shall be used.

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.

Virginia - Alternative fuels are taxed at the rates shown per Gasoline Gallon Equivalent (GGE). Visit <http://www.dmv.virginia.gov/commercial/#taxact/gge.html> for conversion instructions.

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 - Effective April 1, 2014, Biodiesel is a taxable product and taxed as diesel.

Manitoba - Tax rate for LNG and CNG is per cubic meter.

Maryland - Rate change effective 7/1/14.

Iowa - CNG changed from .16 to .21.