



**Pennsylvania Department of Revenue
Bureau of Motor Fuel Taxes
4th Quarter 2006 Fuel Tax Rates (MCRT/IFTA)**

IFTA-400 MF AFP (12-06)

NOTE: U.S. \$ per gallon (p/g): U.S./Canadian Exchange rate - 1.1169 - 0.8953

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	44	0.1900	44	0.1600	44	0.0000	44	0.0000
AR Arkansas	46	0.2250	46	0.2150	46	0.1650	46	0.0500
*AZ Arizona	55	0.2600	46	0.0000	55	0.0000	48	0.0000
*CA California	44	0.3300	44	0.0000	44	0.0600	44	0.0700
CO Colorado	46	0.2050	46	0.2200	46	0.2050	46	0.2050
CT Connecticut	45	0.2600	44	0.2500	44	0.0000	44	0.0000
DE Delaware	42	0.2200	42	0.2300	42	0.2200	42	0.2200
FL Florida	46	0.2997	46	0.1997	45	0.0000	44	0.0000
GA Georgia 10/1-11/30	45	0.1520	45	0.1520	45	0.1240	45	0.1460
GA Georgia 12/1-12/31	46	0.1520	46	0.1320	46	0.1240	46	0.1270
IA Iowa	46	0.2250	46	0.2100	46	0.2000	45	0.1600
*ID Idaho	46	0.2500	44	0.0000	46	0.1810	46	0.1970
IL Illinois	46	0.3500	46	0.3090	46	0.2880	46	0.2880
IN Indiana	91	0.1600	91	0.1800	91	0.1600	91	0.1600
IN Surtax	92	0.1100	92	0.1100	92	0.1100	92	0.1100
KS Kansas	46	0.2600	46	0.2400	46	0.2300	46	0.2300
KY Kentucky	83	0.1530	83	0.1830	83	0.1830	83	0.1530
KY Surtax	84	0.0690	84	0.0300	84	0.0300	84	0.0690
LA Louisiana	46	0.2000	46	0.2000	46	0.1600	46	0.1600
MA Massachusetts	44	0.2100	44	0.2100	44	0.2290	44	0.2290
MD Maryland	44	0.2425	44	0.2350	44	0.2350	44	0.2350
*ME Maine	41	0.2790	40	0.0000	41	0.1940	41	0.2320
*MI Michigan	68	0.2780	45	0.0000	45	0.0000	45	0.0000
MN Minnesota	46	0.2000	46	0.2000	46	0.1500	46	0.2000
*MO Missouri	46	0.1700	45	0.1700	46	0.1700	46	0.1700
*MS Mississippi	46	0.1800	46	0.1800	46	0.1700	46	0.1800
*MT Montana	46	0.2775	46	0.0000	44	0.0518	45	0.0700
NC North Carolina	46	0.2990	46	0.2990	46	0.2990	46	0.2990
ND North Dakota	46	0.2300	46	0.2300	46	0.2300	46	0.2300
NE Nebraska	46	0.2710	46	0.2710	46	0.2710	46	0.2710
NH New Hampshire	40	0.1800	40	0.0000	40	0.0000	40	0.0000
NJ New Jersey	42	0.1750	42	0.1450	42	0.0925	42	0.0925
NM New Mexico	46	0.2100	44	0.0000	46	0.0000	45	0.0000
NV Nevada	46	0.2700	44	0.0000	46	0.2200	46	0.2100
*NY New York	44	0.3615	44	0.3790	44	0.2200	44	0.0000
OH Ohio	86	0.2800	86	0.2800	86	0.2800	73	0.0000
OK Oklahoma	46	0.1300	46	0.1600	46	0.1600	46	0.1600
OR Oregon	44	0.0000	44	0.0000	44	0.0000	44	0.0000
*PA Pennsylvania	51	0.3810	51	0.3120	51	0.2280	51	0.0790
RI Rhode Island	42	0.3000	42	0.3000	42	0.3000	42	0.0000
SC South Carolina	44	0.1600	44	0.1600	44	0.1600	44	0.1600
SD South Dakota	46	0.2200	44	0.0000	46	0.2000	46	0.1000
*TN Tennessee	46	0.1700	46	0.2000	46	0.1400	44	0.1300
*TX Texas	46	0.2000	46	0.2000	46	0.1500	46	0.1500
*UT Utah	46	0.2450	46	0.2450	46	0.0000	46	0.0000
VA Virginia	87	0.1600	87	0.1600	87	0.1600	87	0.1600
VA Surtax	88	0.0350	88	0.0350	88	0.0350	88	0.0350
VT Vermont	54	0.2600	41	0.0000	41	0.0000	41	0.0000
*WA Washington	46	0.3400	46	0.3400	44	0.0000	44	0.0000
WI Wisconsin	46	0.3290	46	0.3290	46	0.2260	46	0.2470
WV West Virginia	44	0.2700	44	0.2700	44	0.2700	44	0.2700
WY Wyoming	46	0.1400	46	0.1400	44	0.0000	44	0.0000

CANADIAN PROVINCES

AB Alberta	46	0.3050	46	0.3050	46	0.2203	45	0.0000
*BC Brit. Col.	45	0.5084	45	0.4914	45	0.0915	45	0.0000
MB Manitoba	47	0.3897	47	0.3897	47	0.1017	45	0.0000
NB New Brunswick	44	0.5727	44	0.3626	44	0.2271	44	0.5727
NL Newfoundland	44	0.5591	44	0.5591	44	0.2373	44	0.0000
NS Nova Scotia	44	0.5219	45	0.5253	44	0.2373	44	0.0000
*ON Ontario	40	0.4846	40	0.4982	40	0.1458	40	0.0000
PE Prince Edward Is.	45	0.6642	45	0.6744	45	0.5761	44	0.0000
QC Quebec	46	0.5490	44	0.5151	44	0.0000	44	0.0000
SK Saskatchewan	46	0.5084	46	0.5084	46	0.3050	44	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.

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Footnotes**

Arizona - Biodiesel fuel does not meet the Arizona Statutory definition of an alternate fuel, therefore this fuel is taxable at the rate of \$0.26 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.

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.

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 ethanol or 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.