



**Pennsylvania Department of Revenue  
Bureau of Motor Fuel Taxes  
4th Quarter 2007 Fuel Tax Rates (MCRT/IFTA)**

IFTA-400 MF AFP (11-07)

NOTE: U.S. \$ per gallon (p/g): U.S./Canadian Exchange rate - 1.0307 - 0.9702

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	48	0.1900	48	0.1600	48	0.0000	48	0.0000
AR Arkansas	50	0.2250	50	0.2150	50	0.1650	50	0.0500
*AZ Arizona	59	0.2600	50	0.0000	59	0.0000	52	0.0000
*CA California	48	0.3670	48	0.0000	48	0.0600	48	0.0700
CO Colorado	50	0.2050	50	0.2200	50	0.2050	50	0.2050
CT Connecticut	49	0.3700	48	0.2500	48	0.0000	48	0.0000
DE Delaware	46	0.2200	46	0.2300	46	0.2200	46	0.2200
FL Florida	50	0.3057	50	0.2037	49	0.0000	48	0.0000
GA Georgia	51	0.1490	51	0.1580	51	0.1250	51	0.1570
IA Iowa	50	0.2250	50	0.2070	50	0.2000	49	0.1600
*ID Idaho	50	0.2500	48	0.0000	50	0.1810	50	0.1970
IL Illinois	50	0.3670	50	0.3290	50	0.2990	50	0.2990
IN Indiana	99	0.1600	99	0.1800	99	0.1600	99	0.1600
IN Surtax	00	0.1100	00	0.1100	00	0.1100	00	0.1100
KS Kansas	50	0.2600	50	0.2400	50	0.2300	50	0.2300
KY Kentucky	91	0.1660	91	0.1960	91	0.1960	91	0.1660
KY Surtax	92	0.0760	92	0.0330	92	0.0330	92	0.0760
LA Louisiana	50	0.2000	50	0.2000	50	0.1600	50	0.1600
MA Massachusetts	48	0.2100	48	0.2100	48	0.2450	48	0.2450
MD Maryland	48	0.2425	48	0.2350	48	0.2350	48	0.2350
*ME Maine	45	0.2880	44	0.0000	45	0.2010	45	0.2390
*MI Michigan	72	0.3290	49	0.0000	49	0.0000	49	0.0000
MN Minnesota	50	0.2000	50	0.2000	50	0.1500	50	0.2000
*MO Missouri	50	0.1700	49	0.1700	50	0.1700	50	0.1700
*MS Mississippi	50	0.1800	50	0.1800	50	0.1700	50	0.1800
*MT Montana	50	0.2775	50	0.0000	48	0.0518	49	0.0700
NC North Carolina	50	0.2970	50	0.2970	50	0.2970	50	0.2970
ND North Dakota	50	0.2300	50	0.2300	50	0.2300	50	0.2300
NE Nebraska	50	0.2700	50	0.2700	50	0.2700	50	0.2700
NH New Hampshire	44	0.1800	44	0.0000	44	0.0000	44	0.0000
NJ New Jersey	46	0.1750	46	0.1450	46	0.0925	46	0.0925
NM New Mexico	50	0.2100	48	0.0000	50	0.0000	49	0.0000
NV Nevada	50	0.2700	48	0.2300	50	0.2200	50	0.2100
*NY New York	48	0.3685	48	0.3860	48	0.2200	48	0.0000
OH Ohio	90	0.2800	90	0.2800	90	0.2800	77	0.0000
OK Oklahoma	50	0.1300	50	0.1600	50	0.1600	50	0.1600
OR Oregon	48	0.0000	48	0.0000	48	0.0000	48	0.0000
*PA Pennsylvania	55	0.3810	55	0.3120	55	0.2280	55	0.0790
RI Rhode Island	46	0.3000	46	0.3000	46	0.3000	46	0.0000
SC South Carolina	48	0.1600	48	0.1600	48	0.1600	48	0.1600
SD South Dakota	50	0.2200	48	0.0000	50	0.2000	50	0.1000
*TN Tennessee	50	0.1700	50	0.2000	50	0.1400	48	0.1300
*TX Texas	50	0.2000	50	0.2000	50	0.1500	50	0.1500
*UT Utah	50	0.2450	50	0.2450	50	0.0000	50	0.0000
VA Virginia	95	0.1750	95	0.1750	95	0.1750	95	0.1750
VA Surtax	96	0.0350	96	0.0350	96	0.0350	96	0.0350
VT Vermont	58	0.2600	45	0.0000	45	0.0000	45	0.0000
*WA Washington	50	0.3600	50	0.3600	48	0.0000	48	0.0000
WI Wisconsin	50	0.3290	50	0.3290	50	0.2260	50	0.2470
WV West Virginia	48	0.3150	48	0.3150	48	0.3150	48	0.3150
WY Wyoming	50	0.1400	50	0.1400	48	0.0000	48	0.0000

**CANADIAN PROVINCES**

*AB Alberta	50	0.3306	50	0.3306	50	0.2387	49	0.0000
*BC Brit. Col.	49	0.5509	49	0.5325	49	0.0992	49	0.0000
MB Manitoba	51	0.4223	51	0.4223	51	0.1102	49	0.0000
NB New Brunswick	48	0.6206	48	0.3929	48	0.2460	48	0.6206
NL Newfoundland	48	0.6059	48	0.6059	48	0.2571	48	0.0000
NS Nova Scotia	48	0.5655	49	0.5692	48	0.2571	48	0.0000
*ON Ontario	44	0.5252	44	0.5398	44	0.1580	44	0.0000
PE Prince Edward Is.	49	0.7418	49	0.5802	49	0.6243	48	0.0000
QC Quebec	50	0.5949	48	0.5582	48	0.0000	48	0.0000
SK Saskatchewan	50	0.5509	50	0.5509	50	0.3306	48	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.

**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](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](http://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".

**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.