



Pennsylvania Department of Revenue
Bureau of Motor Fuel Taxes
4th Quarter 2008 Fuel Tax Rates (MCRT/IFTA)

IFTA-400 MF AFP (12-08)

NOTE: U.S. \$ per gallon (p/g): U.S./Canadian Exchange rate - 1.0670 - 0.9372

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	52	0.1900	52	0.1600	52	0.0000	52	0.0000
AR Arkansas	54	0.2250	54	0.2150	54	0.1650	54	0.0500
*AZ Arizona	63	0.2600	54	0.0000	63	0.0000	56	0.0000
*CA California	52	0.3660	52	0.0000	52	0.0600	52	0.0700
CO Colorado	54	0.2050	54	0.2200	54	0.2050	54	0.2050
*CT Connecticut	53	0.4340	52	0.2500	52	0.2600	52	0.2600
DE Delaware	50	0.2200	50	0.2300	50	0.2200	50	0.2200
FL Florida	54	0.3107	54	0.2067	53	0.0000	52	0.0000
GA Georgia	55	0.1670	55	0.1580	55	0.1310	55	0.1570
IA Iowa	54	0.2250	54	0.2100	54	0.2000	53	0.1600
*ID Idaho	54	0.2500	52	0.0000	54	0.1810	54	0.1970
IL Illinois	54	0.3750	54	0.3430	54	0.3050	54	0.3050
IN Indiana	07	0.1600	07	0.1800	07	0.1600	07	0.1600
IN Surtax	08	0.1100	08	0.1100	08	0.1100	08	0.1100
KS Kansas	54	0.2600	54	0.2400	54	0.2300	54	0.2300
KY Kentucky	99	0.1810	99	0.2110	99	0.2110	99	0.1810
KY Surtax	00	0.0840	00	0.0360	00	0.0360	00	0.0840
LA Louisiana	54	0.2000	54	0.2000	54	0.1600	54	0.1600
MA Massachusetts	52	0.2100	52	0.2100	52	0.3360	52	0.3360
MD Maryland	52	0.2425	52	0.2350	52	0.2350	52	0.2350
*ME Maine	49	0.2960	48	0.0000	49	0.2060	49	0.2390
MI Michigan	76	0.3100	53	0.0000	53	0.0000	53	0.0000
MN Minnesota	55	0.2550	55	0.2550	55	0.1913	55	0.2550
*MO Missouri	54	0.1700	53	0.1700	54	0.1700	54	0.1700
*MS Mississippi	54	0.1800	54	0.1800	54	0.1700	54	0.1800
*MT Montana	54	0.2775	54	0.0000	52	0.0518	53	0.0700
NC North Carolina	54	0.2990	54	0.2990	54	0.2990	54	0.2990
ND North Dakota	54	0.2300	54	0.2300	54	0.2300	54	0.2300
NE Nebraska	54	0.2600	54	0.2600	54	0.2600	54	0.2600
NH New Hampshire	48	0.1800	48	0.0000	48	0.0000	48	0.0000
NJ New Jersey	50	0.1750	50	0.1450	50	0.0925	50	0.0925
NM New Mexico	54	0.2100	52	0.0000	54	0.0000	53	0.0000
NV Nevada	54	0.2700	52	0.2300	54	0.2200	54	0.2100
*NY New York	52	0.3735	52	0.3910	52	0.2270	52	0.0000
OH Ohio	94	0.2800	94	0.2800	94	0.2800	81	0.0000
OK Oklahoma	54	0.1300	54	0.1600	54	0.1600	54	0.1600
OR Oregon	52	0.0000	52	0.0000	52	0.0000	52	0.0000
*PA Pennsylvania	59	0.3810	59	0.3120	59	0.2280	59	0.0790
RI Rhode Island	50	0.3000	50	0.3000	50	0.3000	50	0.0000
SC South Carolina	52	0.1600	52	0.1600	52	0.1600	52	0.1600
SD South Dakota	54	0.2200	52	0.0000	54	0.2000	54	0.1000
*TN Tennessee	54	0.1700	54	0.2000	54	0.1400	52	0.1300
*TX Texas	54	0.2000	54	0.2000	54	0.1500	54	0.1500
*UT Utah	54	0.2450	54	0.2450	54	0.0000	54	0.0000
VA Virginia	03	0.1750	03	0.1750	03	0.1750	03	0.1750
VA Surtax	04	0.0350	04	0.0350	04	0.0350	04	0.0350
VT Vermont	62	0.2600	49	0.0000	49	0.0000	49	0.0000
*WA Washington	54	0.3750	54	0.3750	52	0.0000	52	0.0000
WI Wisconsin	54	0.3290	54	0.3290	54	0.2260	54	0.2470
WV West Virginia	52	0.3220	52	0.3220	52	0.3220	52	0.3220
WY Wyoming	54	0.1400	54	0.1400	52	0.0000	52	0.0000

CANADIAN PROVINCES

*AB Alberta	54	0.3193	54	0.3193	54	0.2306	53	0.0000
*BC Brit. Col.	53	0.6276	53	0.5974	53	0.1504	53	0.0000
MB Manitoba	55	0.4080	55	0.4080	55	0.1065	53	0.0000
NB New Brunswick	52	0.5995	52	0.3796	52	0.2377	52	0.5995
NL Newfoundland	52	0.5853	52	0.5853	52	0.2484	52	0.0000
NS Nova Scotia	52	0.5463	53	0.5499	52	0.2484	52	0.0000
*ON Ontario	48	0.5073	48	0.5215	48	0.1526	48	0.0000
PE Prince Edward Is	54	0.7166	54	0.5356	54	0.0000	53	0.0000
QC Quebec	54	0.5747	52	0.5392	52	0.0000	52	0.0000
SK Saskatchewan	54	0.5321	54	0.5321	54	0.3193	52	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.

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 (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 - 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 - 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". Effective July 1, 2008, carbon tax applies to fuels, including gasoline, diesel, and propane. Commencing with the Q3, 2008 quarter, IFTA licensees will report and remit motor fuel tax and carbon tax as a combined rate on their IFTA Quarterly Tax Return form, the same form IFTA licensees currently use to report and remit motor fuel tax. The diesel rate has increased by \$0.0269/litre for the carbon tax, gasoline by an additional \$0.0234/litre, and propane by \$0.0154/litre.

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.