

**Bureau of Motor Fuel Taxes
Fourth Quarter 2009 Fuel Tax Rates (MCRT/IFTA)**



IFTA-400 MF AFP (12-09)

NOTE: U.S. \$ per gallon (p/g): U.S./Canadian Exchange rate - 1.0775 - 0.9281

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	56	0.1900	56	0.1600	56	0.1900	56	0.1900
AR Arkansas	58	0.2250	58	0.2150	58	0.1650	58	0.0500
*AZ Arizona	67	0.2600	58	0.0000	67	0.0000	60	0.0000
*CA California	56	0.4370	56	0.0000	56	0.0600	56	0.0700
CO Colorado	58	0.2050	58	0.2200	58	0.2050	58	0.2050
*CT Connecticut	57	0.4510	56	0.2500	56	0.2600	56	0.2600
DE Delaware	54	0.2200	54	0.2300	54	0.2200	54	0.2200
FL Florida	58	0.3187	58	0.2117	57	0.0000	56	0.0000
GA Georgia	61	0.1330	61	0.1340	61	0.1340	61	0.1330
IA Iowa	58	0.2250	58	0.2100	58	0.2000	57	0.1600
*ID Idaho	58	0.2500	56	0.0000	58	0.1810	58	0.1970
IL Illinois	58	0.4340	58	0.3730	58	0.3350	58	0.3350
IN Indiana	15	0.1600	15	0.1800	15	0.1600	15	0.1600
IN Surtax	16	0.1100	16	0.1100	16	0.1100	16	0.1100
KS Kansas	58	0.2600	58	0.2400	58	0.2300	58	0.2300
KY Kentucky	07	0.1880	07	0.2180	07	0.2180	07	0.1880
KY Surtax	08	0.0880	08	0.0370	08	0.0370	08	0.0880
LA Louisiana	58	0.2000	58	0.2000	58	0.1600	58	0.1600
MA Massachusetts	56	0.2100	56	0.2100	56	0.1610	56	0.1610
MD Maryland	56	0.2425	56	0.2350	56	0.2350	56	0.2350
*ME Maine	53	0.3070	52	0.0000	53	0.2150	53	0.2390
MI Michigan	80	0.2960	57	0.0000	57	0.0000	57	0.0000
MN Minnesota	59	0.2710	59	0.2710	59	0.2032	59	0.2710
*MO Missouri	58	0.1700	57	0.1700	58	0.1700	58	0.1700
*MS Mississippi	58	0.1800	58	0.1800	58	0.1700	58	0.1800
*MT Montana	58	0.2775	58	0.0000	56	0.0518	57	0.0700
NC North Carolina	58	0.2990	58	0.2990	58	0.2990	58	0.2990
ND North Dakota	58	0.2300	58	0.2300	58	0.2300	58	0.2300
NE Nebraska	58	0.2640	58	0.2640	58	0.2640	58	0.2640
NH New Hampshire	52	0.1800	52	0.0000	52	0.0000	52	0.0000
NJ New Jersey	54	0.1750	54	0.1450	54	0.0925	54	0.0925
NM New Mexico	58	0.2100	56	0.0000	58	0.0000	57	0.0000
NV Nevada	58	0.2700	56	0.2300	58	0.2200	58	0.2100
*NY New York	56	0.3895	56	0.4070	56	0.2360	56	0.0000
OH Ohio	98	0.2800	98	0.2800	98	0.2800	85	0.0000
OK Oklahoma	58	0.1300	58	0.1600	58	0.1600	58	0.1600
OR Oregon	56	0.0000	56	0.0000	56	0.0000	56	0.0000
*PA Pennsylvania	63	0.3810	63	0.3120	63	0.2280	63	0.0790
RI Rhode Island	54	0.3200	54	0.3200	54	0.3200	54	0.3200
SC South Carolina	56	0.1600	56	0.1600	56	0.1600	56	0.1600
SD South Dakota	58	0.2200	56	0.0000	58	0.2000	58	0.1000
*TN Tennessee	58	0.1700	58	0.2000	58	0.1400	56	0.1300
*TX Texas	58	0.2000	58	0.2000	58	0.1500	58	0.1500
*UT Utah	58	0.2450	58	0.2450	58	0.0000	58	0.0000
VA Virginia	11	0.1750	11	0.1750	11	0.1750	11	0.1750
VA Surtax	12	0.0350	12	0.0350	12	0.0350	12	0.0350
VT Vermont	66	0.2900	53	0.0000	53	0.0000	53	0.0000
*WA Washington	58	0.3750	58	0.3750	56	0.0000	56	0.0000
WI Wisconsin	58	0.3290	58	0.3290	58	0.2260	58	0.2470
WV West Virginia	56	0.3220	56	0.3220	56	0.3220	56	0.3220
WY Wyoming	58	0.1400	58	0.1400	56	0.0000	56	0.0000

CANADIAN PROVINCES

*AB Alberta	58	0.3162	58	0.3162	58	0.2283	57	0.0000
*BC Brit. Col.	57	0.6689	57	0.6327	57	0.1760	57	0.0000
MB Manitoba	59	0.4040	59	0.4040	59	0.1054	57	0.4040
NB New Brunswick	56	0.5937	56	0.3759	56	0.2354	56	0.5937
NL Newfoundland	56	0.5796	56	0.5796	56	0.2459	56	0.0000
NS Nova Scotia	56	0.5410	57	0.5445	56	0.2459	56	0.0000
*ON Ontario	52	0.5024	52	0.5164	52	0.1511	52	0.0000
PE Prince Edward Is	58	0.6990	58	0.5515	58	0.0000	57	0.0000
QC Quebec	58	0.5691	56	0.5339	56	0.0000	56	0.0000
SK Saskatchewan	58	0.5270	58	0.5270	58	0.3162	56	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 - 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 and related travel must be reported on IFTA tax returns under fuel type "DIESEL". Effective July 1, 2008, a new carbon tax was introduced that applies to fuels, including gasoline, diesel, and propane. IFTA licensees now report and remit motor fuel tax which includes an additional amount equal to the carbon tax, on their IFTA Tax Return.

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.