

**Bureau of Motor Fuel Taxes  
Fourth Quarter 2010 Fuel Tax Rates (MCRT/IFTA)**

NOTE: U.S. \$ per gallon (p/g): U.S./Canadian Exchange rate - 1.0280 - 0.9728

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	60	0.1900	60	0.1600	60	0.1900	60	0.1900
AR Arkansas	62	0.2250	62	0.2150	62	0.1650	62	0.0500
*AZ Arizona	71	0.2600	62	0.0000	71	0.0000	64	0.0000
*CA California	60	0.3730	60	0.0000	60	0.0600	60	0.0700
CO Colorado	62	0.2050	62	0.2200	62	0.2050	62	0.2050
*CT Connecticut	61	0.3960	60	0.2500	60	0.2600	60	0.2600
DE Delaware	58	0.2200	58	0.2300	58	0.2200	58	0.2200
FL Florida	62	0.3167	62	0.2957	61	0.0000	60	0.0000
GA Georgia	65	0.1580	65	0.1530	65	0.1280	65	0.1520
IA Iowa	62	0.2250	62	0.2100	62	0.2000	61	0.1600
*ID Idaho	62	0.2500	60	0.0000	62	0.1810	62	0.1970
IL Illinois	62	0.3500	62	0.3130	62	0.2990	62	0.2990
IN Indiana	23	0.1600	23	0.1800	23	0.1600	23	0.1600
IN Surtax	24	0.1100	24	0.1100	24	0.1100	24	0.1100
KS Kansas	62	0.2600	62	0.2400	62	0.2300	62	0.2300
KY Kentucky	15	0.2120	15	0.2420	15	0.2420	15	0.2120
KY Surtax	16	0.1000	16	0.0430	16	0.0430	16	0.1000
LA Louisiana	62	0.2000	62	0.2000	62	0.1600	62	0.1600
MA Massachusetts	60	0.2100	60	0.2100	60	0.2500	60	0.2500
MD Maryland	60	0.2425	60	0.2350	60	0.2350	60	0.2350
*ME Maine	57	0.3070	56	0.0000	57	0.2150	57	0.2390
MI Michigan	84	0.3170	61	0.0000	61	0.0000	61	0.0000
MN Minnesota	63	0.2750	63	0.2750	63	0.2062	63	0.2750
*MO Missouri	62	0.1700	61	0.1700	62	0.1700	62	0.1700
*MS Mississippi	62	0.1800	62	0.1800	62	0.1700	62	0.1800
*MT Montana	62	0.2775	62	0.0000	60	0.0518	61	0.0700
NC North Carolina	62	0.3190	62	0.3190	62	0.3190	62	0.3190
ND North Dakota	62	0.2300	62	0.2300	62	0.2300	62	0.2300
NE Nebraska	62	0.2710	62	0.2710	62	0.2710	62	0.2710
NH New Hampshire	56	0.1800	56	0.0000	56	0.0000	56	0.0000
NJ New Jersey	58	0.1750	58	0.1450	58	0.0925	58	0.0925
NM New Mexico	62	0.2100	60	0.0000	62	0.0000	61	0.0000
NV Nevada	62	0.2700	60	0.2300	62	0.2200	62	0.2100
*NY New York	60	0.3855	60	0.3990	60	0.2360	60	0.0000
OH Ohio	02	0.2800	02	0.2800	02	0.2800	89	0.2800
OK Oklahoma	62	0.1300	62	0.1600	62	0.1600	62	0.1600
OR Oregon	60	0.0000	60	0.0000	60	0.0000	60	0.0000
*PA Pennsylvania	67	0.3810	67	0.3120	67	0.2280	67	0.0790
RI Rhode Island	58	0.3200	58	0.3200	58	0.3200	58	0.3200
SC South Carolina	60	0.1600	60	0.1600	60	0.1600	60	0.1600
SD South Dakota	62	0.2200	60	0.0000	62	0.2000	62	0.1000
*TN Tennessee	62	0.1700	62	0.2000	62	0.1400	60	0.1300
*TX Texas	62	0.2000	62	0.2000	62	0.1500	62	0.1500
*UT Utah	62	0.2450	62	0.2450	62	0.0000	62	0.0850
VA Virginia	19	0.1750	19	0.1750	19	0.1750	19	0.1750
VA Surtax	20	0.0350	20	0.0350	20	0.0350	20	0.0350
VT Vermont	70	0.2900	57	0.0000	57	0.0000	57	0.0000
*WA Washington	62	0.3750	62	0.3750	60	0.0000	60	0.0000
WI Wisconsin	62	0.3290	62	0.3290	62	0.2260	62	0.2470
WV West Virginia	60	0.3220	60	0.3220	60	0.3220	60	0.3220
WY Wyoming	62	0.1400	62	0.1400	60	0.0000	60	0.0000

**CANADIAN PROVINCES**

*AB Alberta	62	0.3314	62	0.3314	62	0.2393	61	0.0000
*BC Brit. Col.	61	0.7405	61	0.6978	61	0.1134	61	0.0000
MB Manitoba	63	0.4234	63	0.4234	63	0.1105	61	0.4234
NB New Brunswick	60	0.6223	60	0.3940	60	0.2467	60	0.6223
NL Newfoundland	60	0.6075	60	0.6075	60	0.2578	60	0.0000
NS Nova Scotia	60	0.5670	61	0.5707	60	0.2578	60	0.0000
*ON Ontario	56	0.5266	56	0.5412	56	0.1584	56	0.0000
PE Prince Edward Is	62	0.7438	62	0.5817	62	0.0000	61	0.0000
QC Quebec	62	0.6333	60	0.5965	60	0.0000	60	0.0000
SK Saskatchewan	62	0.5523	62	0.5523	62	0.3314	60	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](http://WWW.IFTACH.ORG).

**Bureau of Motor Fuel Taxes  
Fourth Quarter 2010 Fuel Tax Rates (MCRT/IFTA)**



IFTA-400 MF AFP (12-10)

NOTE: U.S. \$ per gallon (p/g): U.S./Canadian Exchange rate - 1.0280 - 0.9728

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	60	0.1900	60	0.1600	60	0.1900	60	0.1900
AR Arkansas	62	0.2250	62	0.2150	62	0.1650	62	0.0500
*AZ Arizona	71	0.2600	62	0.0000	71	0.0000	64	0.0000
*CA California	60	0.3730	60	0.0000	60	0.0600	60	0.0700
CO Colorado	62	0.2050	62	0.2200	62	0.2050	62	0.2050
*CT Connecticut	61	0.3960	60	0.2500	60	0.2600	60	0.2600
DE Delaware	58	0.2200	58	0.2300	58	0.2200	58	0.2200
FL Florida	62	0.3167	62	0.2957	61	0.0000	60	0.0000
GA Georgia	65	0.1580	65	0.1530	65	0.1280	65	0.1520
IA Iowa	62	0.2250	62	0.2100	62	0.2000	61	0.1600
*ID Idaho	62	0.2500	60	0.0000	62	0.1810	62	0.1970
IL Illinois	62	0.3500	62	0.3130	62	0.2990	62	0.2990
IN Indiana	23	0.1600	23	0.1800	23	0.1600	23	0.1600
IN Surtax	24	0.1100	24	0.1100	24	0.1100	24	0.1100
KS Kansas	62	0.2600	62	0.2400	62	0.2300	62	0.2300
KY Kentucky	15	0.2120	15	0.2420	15	0.2420	15	0.2120
KY Surtax	16	0.1000	16	0.0430	16	0.0430	16	0.1000
LA Louisiana	62	0.2000	62	0.2000	62	0.1600	62	0.1600
MA Massachusetts	60	0.2100	60	0.2100	60	0.2500	60	0.2500
MD Maryland	60	0.2425	60	0.2350	60	0.2350	60	0.2350
*ME Maine	57	0.3070	56	0.0000	57	0.2150	57	0.2390
MI Michigan	84	0.3170	61	0.0000	61	0.0000	61	0.0000
MN Minnesota	63	0.2750	63	0.2750	63	0.2062	63	0.2750
*MO Missouri	62	0.1700	61	0.1700	62	0.1700	62	0.1700
*MS Mississippi	62	0.1800	62	0.1800	62	0.1700	62	0.1800
*MT Montana	62	0.2775	62	0.0000	60	0.0518	61	0.0700
NC North Carolina	62	0.3190	62	0.3190	62	0.3190	62	0.3190
ND North Dakota	62	0.2300	62	0.2300	62	0.2300	62	0.2300
NE Nebraska	62	0.2710	62	0.2710	62	0.2710	62	0.2710
NH New Hampshire	56	0.1800	56	0.0000	56	0.0000	56	0.0000
NJ New Jersey	58	0.1750	58	0.1450	58	0.0925	58	0.0925
NM New Mexico	62	0.2100	60	0.0000	62	0.0000	61	0.0000
NV Nevada	62	0.2700	60	0.2300	62	0.2200	62	0.2100
*NY New York	60	0.3855	60	0.3990	60	0.2360	60	0.0000
OH Ohio	02	0.2800	02	0.2800	02	0.2800	89	0.2800
OK Oklahoma	62	0.1300	62	0.1600	62	0.1600	62	0.1600
OR Oregon	60	0.0000	60	0.0000	60	0.0000	60	0.0000
*PA Pennsylvania	67	0.3810	67	0.3120	67	0.2280	67	0.0790
RI Rhode Island	58	0.3200	58	0.3200	58	0.3200	58	0.3200
SC South Carolina	60	0.1600	60	0.1600	60	0.1600	60	0.1600
SD South Dakota	62	0.2200	60	0.0000	62	0.2000	62	0.1000
*TN Tennessee	62	0.1700	62	0.2000	62	0.1400	60	0.1300
*TX Texas	62	0.2000	62	0.2000	62	0.1500	62	0.1500
*UT Utah	62	0.2450	62	0.2450	62	0.0000	62	0.0850
VA Virginia	19	0.1750	19	0.1750	19	0.1750	19	0.1750
VA Surtax	20	0.0350	20	0.0350	20	0.0350	20	0.0350
VT Vermont	70	0.2900	57	0.0000	57	0.0000	57	0.0000
*WA Washington	62	0.3750	62	0.3750	60	0.0000	60	0.0000
WI Wisconsin	62	0.3290	62	0.3290	62	0.2260	62	0.2470
WV West Virginia	60	0.3220	60	0.3220	60	0.3220	60	0.3220
WY Wyoming	62	0.1400	62	0.1400	60	0.0000	60	0.0000

**CANADIAN PROVINCES**

*AB Alberta	62	0.3314	62	0.3314	62	0.2393	61	0.0000
*BC Brit. Col.	61	0.7405	61	0.6978	61	0.1134	61	0.0000
MB Manitoba	63	0.4234	63	0.4234	63	0.1105	61	0.4234
NB New Brunswick	60	0.6223	60	0.3940	60	0.2467	60	0.6223
NL Newfoundland	60	0.6075	60	0.6075	60	0.2578	60	0.0000
NS Nova Scotia	60	0.5670	61	0.5707	60	0.2578	60	0.0000
*ON Ontario	56	0.5266	56	0.5412	56	0.1584	56	0.0000
PE Prince Edward Is	62	0.7438	62	0.5817	62	0.0000	61	0.0000
QC Quebec	62	0.6333	60	0.5965	60	0.0000	60	0.0000
SK Saskatchewan	62	0.5523	62	0.5523	62	0.3314	60	0.0000

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*ID Idaho	62	0.2500	60	0.0000	62	0.1810	62	0.1970
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IN Indiana	23	0.1600	23	0.1800	23	0.1600	23	0.1600
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MD Maryland	60	0.2425	60	0.2350	60	0.2350	60	0.2350
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MN Minnesota	63	0.2750	63	0.2750	63	0.2062	63	0.2750
*MO Missouri	62	0.1700	61	0.1700	62	0.1700	62	0.1700
*MS Mississippi	62	0.1800	62	0.1800	62	0.1700	62	0.1800
*MT Montana	62	0.2775	62	0.0000	60	0.0518	61	0.0700
NC North Carolina	62	0.3190	62	0.3190	62	0.3190	62	0.3190
ND North Dakota	62	0.2300	62	0.2300	62	0.2300	62	0.2300
NE Nebraska	62	0.2710	62	0.2710	62	0.2710	62	0.2710
NH New Hampshire	56	0.1800	56	0.0000	56	0.0000	56	0.0000
NJ New Jersey	58	0.1750	58	0.1450	58	0.0925	58	0.0925
NM New Mexico	62	0.2100	60	0.0000	62	0.0000	61	0.0000
NV Nevada	62	0.2700	60	0.2300	62	0.2200	62	0.2100
*NY New York	60	0.3855	60	0.3990	60	0.2360	60	0.0000
OH Ohio	02	0.2800	02	0.2800	02	0.2800	89	0.2800
OK Oklahoma	62	0.1300	62	0.1600	62	0.1600	62	0.1600
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RI Rhode Island	58	0.3200	58	0.3200	58	0.3200	58	0.3200
SC South Carolina	60	0.1600	60	0.1600	60	0.1600	60	0.1600
SD South Dakota	62	0.2200	60	0.0000	62	0.2000	62	0.1000
*TN Tennessee	62	0.1700	62	0.2000	62	0.1400	60	0.1300
*TX Texas	62	0.2000	62	0.2000	62	0.1500	62	0.1500
*UT Utah	62	0.2450	62	0.2450	62	0.0000	62	0.0850
VA Virginia	19	0.1750	19	0.1750	19	0.1750	19	0.1750
VA Surtax	20	0.0350	20	0.0350	20	0.0350	20	0.0350
VT Vermont	70	0.2900	57	0.0000	57	0.0000	57	0.0000
*WA Washington	62	0.3750	62	0.3750	60	0.0000	60	0.0000
WI Wisconsin	62	0.3290	62	0.3290	62	0.2260	62	0.2470
WV West Virginia	60	0.3220	60	0.3220	60	0.3220	60	0.3220
WY Wyoming	62	0.1400	62	0.1400	60	0.0000	60	0.0000

**CANADIAN PROVINCES**

*AB Alberta	62	0.3314	62	0.3314	62	0.2393	61	0.0000
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NB New Brunswick	60	0.6223	60	0.3940	60	0.2467	60	0.6223
NL Newfoundland	60	0.6075	60	0.6075	60	0.2578	60	0.0000
NS Nova Scotia	60	0.5670	61	0.5707	60	0.2578	60	0.0000
*ON Ontario	56	0.5266	56	0.5412	56	0.1584	56	0.0000
PE Prince Edward Is	62	0.7438	62	0.5817	62	0.0000	61	0.0000
QC Quebec	62	0.6333	60	0.5965	60	0.0000	60	0.0000
SK Saskatchewan	62	0.5523	62	0.5523	62	0.3314	60	0.0000

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**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](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, 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.

**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** - 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.