

**Bureau of Motor Fuel Taxes
Fourth Quarter 2011 Fuel Tax Rates (MCRT/IFTA)**



IFTA-400 MF AFP (12-11)

NOTE: U.S. \$ per gallon (p/g): U.S./Canadian Exchange rate - 0.9897 - 1.0104

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	64	0.1900	64	0.1600	64	0.1900	64	0.1900
AR Arkansas	66	0.2250	66	0.2150	66	0.1650	66	0.0500
*AZ Arizona	75	0.2600	66	0.1800	75	0.0000	68	0.0000
*CA California	64	0.3470	64	0.0000	64	0.0600	64	0.0700
CO Colorado	66	0.2050	66	0.2200	66	0.2050	66	0.2050
*CT Connecticut	65	0.4620	64	0.2500	64	0.2600	64	0.2600
DE Delaware	62	0.2200	62	0.2300	62	0.2200	62	0.2200
FL Florida	66	0.3207	66	0.2987	65	0.0000	64	0.0000
GA Georgia	70	0.1830	70	0.1720	70	0.1330	70	0.1700
IA Iowa	66	0.2250	66	0.2100	66	0.2000	65	0.1600
*ID Idaho	66	0.2500	64	0.0000	66	0.1810	66	0.1970
IL Illinois	66	0.3780	66	0.3400	66	0.3180	66	0.3180
IN Indiana	31	0.1600	31	0.1800	31	0.1600	31	0.1600
IN Surtax	32	0.1100	32	0.1100	32	0.1100	32	0.1100
KS Kansas	66	0.2600	66	0.2400	66	0.2300	66	0.2300
KY Kentucky	23	0.2340	23	0.2640	23	0.2640	23	0.2340
KY Surtax	24	0.1120	24	0.0480	24	0.0480	24	0.1120
LA Louisiana	66	0.2000	66	0.2000	66	0.1600	66	0.1600
MA Massachusetts	64	0.2100	64	0.2100	64	0.2300	64	0.2300
MD Maryland	64	0.2425	64	0.2350	64	0.2350	64	0.2350
*ME Maine	61	0.3120	60	0.0000	61	0.2190	61	0.2430
MI Michigan	88	0.3610	65	0.0000	65	0.0000	65	0.0000
*MN Minnesota	67	0.2800	67	0.2800	67	0.2105	67	0.2474
*MO Missouri	66	0.1700	65	0.1700	66	0.1700	66	0.1700
*MS Mississippi	66	0.1800	66	0.1800	66	0.1700	66	0.1800
*MT Montana	66	0.2775	66	0.0000	64	0.0518	65	0.0700
NC North Carolina	66	0.3500	66	0.3500	66	0.3500	66	0.3500
ND North Dakota	66	0.2300	66	0.2300	66	0.2300	66	0.2300
NE Nebraska	66	0.2630	66	0.2630	66	0.2630	66	0.2630
NH New Hampshire	60	0.1800	60	0.0000	60	0.0000	60	0.0000
NJ New Jersey	62	0.1750	62	0.1450	62	0.0925	62	0.0925
NM New Mexico	66	0.2100	64	0.0000	66	0.0000	65	0.0000
NV Nevada	66	0.2700	64	0.2300	66	0.2200	66	0.2100
*NY New York	64	0.3925	64	0.4100	64	0.2400	64	0.0000
OH Ohio	06	0.2800	06	0.2800	06	0.2800	93	0.2800
OK Oklahoma	66	0.1300	66	0.1600	66	0.1600	66	0.1600
OR Oregon	64	0.0000	64	0.0000	64	0.0000	64	0.0000
*PA Pennsylvania	71	0.3810	71	0.3120	71	0.2280	71	0.0790
RI Rhode Island	62	0.3200	62	0.3200	62	0.3200	62	0.3200
SC South Carolina	64	0.1600	64	0.1600	64	0.1600	64	0.1600
SD South Dakota	66	0.2200	64	0.0000	66	0.2000	66	0.1000
*TN Tennessee	66	0.1700	66	0.2000	66	0.1400	64	0.1300
*TX Texas	66	0.2000	66	0.2000	66	0.1500	66	0.1500
UT Utah	66	0.2450	66	0.2450	66	0.0000	66	0.0850
VA Virginia	27	0.1750	27	0.1750	27	0.1750	27	0.1750
VA Surtax	28	0.0350	28	0.0350	28	0.0350	28	0.0350
VT Vermont	74	0.2900	61	0.0000	61	0.0000	61	0.0000
*WA Washington	66	0.3750	66	0.3750	64	0.0000	64	0.0000
WI Wisconsin	66	0.3290	66	0.3290	66	0.2260	66	0.2470
WV West Virginia	64	0.3220	64	0.3220	64	0.3220	64	0.3220
WY Wyoming	66	0.1400	66	0.1400	64	0.0000	64	0.0000

CANADIAN PROVINCES

*AB Alberta	66	0.3442	66	0.3442	66	0.2486	65	0.0000
*BC Brit. Col.	65	0.8180	65	0.7672	65	0.1472	65	0.0000
MB Manitoba	67	0.4398	67	0.4398	67	0.1148	65	0.4398
NB New Brunswick	64	0.7343	64	0.5202	64	0.2562	64	0.7343
NL Newfoundland	64	0.6310	64	0.6310	64	0.2678	64	0.0000
NS Nova Scotia	64	0.5890	65	0.5928	64	0.2678	64	0.0000
*ON Ontario	60	0.5469	60	0.5622	60	0.1645	60	0.0000
PE Prince Edward Is	66	0.7726	66	0.6042	66	0.0000	65	0.0000
QC Quebec	66	0.6961	64	0.6578	64	0.0000	64	0.0000
SK Saskatchewan	66	0.5737	66	0.5737	66	0.3442	64	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.

Minnesota - CNG rate: .2474 per 100 cubic foot.

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.tax.ny.gov

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 - Where biodiesel is blended with fuel, only the biodiesel portion of the blend is exempt from tax. Licensees may apply for a tax refund directly to Ontario for the biodiesel portion and other tax exempt products such as methanol.