

**Bureau of Motor Fuel Taxes  
Fourth Quarter 2012 Fuel Tax Rates (MCRT/IFTA)**



IFTA-400 MF AFP (12-12)

NOTE: U.S. \$ per gallon (p/g): U.S./Canadian Exchange rate - .9723 - 1.0285

Jurisdiction	Diesel/ Kerosene		Gasoline		Liq Nat. Gas/LNG		Propane LP Gas		Nat. Gas CNG	
	Rate Code	Tax Rate	Rate Code	Tax Rate	Rate Code	Tax Rate	Rate Code	Tax Rate	Rate Code	Tax Rate
AL Alabama	68	0.1900	68	0.1600	03	0.1900	68	0.1900	68	0.1900
AR Arkansas	70	0.2250	70	0.2150	03	0.0000	70	0.1650	70	0.0500
*AZ Arizona	79	0.2600	70	0.1800	03	0.0000	79	0.0000	72	0.0000
*CA California	68	0.4050	68	0.0000	03	0.0600	68	0.0600	68	0.0700
CO Colorado	70	0.2050	70	0.2200	03	0.2050	70	0.2050	70	0.2050
*CT Connecticut	69	0.5120	68	0.2500	03	0.2600	68	0.2600	68	0.2600
DE Delaware	66	0.2200	66	0.2300	03	0.2200	66	0.2200	66	0.2200
FL Florida	70	0.3257	70	0.3047	03	0.3257	69	0.0000	68	0.3257
GA Georgia	74	0.1820	74	0.1660	03	0.1650	74	0.1340	74	0.1650
IA Iowa	70	0.2250	70	0.2100	03	0.2000	70	0.2000	69	0.1600
*ID Idaho	70	0.2500	68	0.0000	03	0.1970	70	0.1810	70	0.1970
IL Illinois	70	0.4110	70	0.4000	03	0.3280	70	0.3280	70	0.3280
IN Indiana	39	0.1600	39	0.1800	05	0.1600	39	0.1600	39	0.1600
IN Surtax	40	0.1100	40	0.1100	06	0.1100	40	0.1100	40	0.1100
KS Kansas	70	0.2600	70	0.2400	03	0.2300	70	0.2300	70	0.2300
KY Kentucky	31	0.2550	31	0.2850	05	0.2550	31	0.2850	31	0.2550
KY Surtax	32	0.1120	32	0.0480	06	0.1120	32	0.0480	32	0.1120
LA Louisiana	70	0.2000	70	0.2000	03	0.1600	70	0.1600	70	0.1600
MA Massachusetts	68	0.2100	68	0.2100	03	0.2290	68	0.2290	68	0.2290
MD Maryland	68	0.2425	68	0.2350	03	0.2350	68	0.2350	68	0.2350
*ME Maine	65	0.3120	64	0.0000	03	0.1780	65	0.2190	65	0.2430
MI Michigan	92	0.3690	69	0.0000	03	0.0000	69	0.0000	69	0.0000
*MN Minnesota	71	0.2850	71	0.2850	03	0.1710	71	0.2135	71	0.2474
*MO Missouri	70	0.1700	69	0.1700	03	0.1700	70	0.1700	70	0.1700
*MS Mississippi	70	0.1800	70	0.1800	03	0.1800	70	0.1700	70	0.1800
*MT Montana	70	0.2775	70	0.0000	03	0.0000	68	0.0518	69	0.0700
NC North Carolina	70	0.3750	70	0.3750	03	0.3750	70	0.3750	70	0.3750
ND North Dakota	70	0.2300	70	0.2300	03	0.0000	70	0.2300	70	0.2300
NE Nebraska	70	0.2620	70	0.2620	03	0.2620	70	0.2620	70	0.2620
NH New Hampshire	64	0.1800	64	0.0000	03	0.0000	64	0.0000	64	0.0000
NJ New Jersey	66	0.1750	66	0.1450	03	0.0925	66	0.0925	66	0.0925
NM New Mexico	70	0.2100	68	0.0000	03	0.0000	70	0.0000	69	0.0000
NV Nevada	70	0.2700	68	0.2300	03	0.2700	70	0.2200	70	0.2100
*NY New York	68	0.4005	68	0.4180	03	0.4180	68	0.2400	68	0.0000
OH Ohio	10	0.2800	10	0.2800	03	0.2800	10	0.2800	97	0.0000
OK Oklahoma	70	0.1300	70	0.1600	03	0.1600	70	0.1600	70	0.0500
OR Oregon	68	0.0000	68	0.0000	03	0.0000	68	0.0000	68	0.0000
*PA Pennsylvania	75	0.3810	75	0.3120	03	0.1820	75	0.2280	75	0.0790
RI Rhode Island	66	0.3200	66	0.3200	03	0.3200	66	0.3200	66	0.3200
SC South Carolina	68	0.1600	68	0.1600	03	0.1600	68	0.1600	68	0.1600
SD South Dakota	70	0.2200	68	0.0000	03	0.0000	70	0.2000	70	0.1000
*TN Tennessee	70	0.1700	70	0.2000	03	0.2000	70	0.1400	68	0.1300
*TX Texas	70	0.2000	70	0.2000	03	0.1500	70	0.1500	70	0.1500
UT Utah	70	0.2450	70	0.2450	03	0.0850	70	0.0000	70	0.0850
VA Virginia	35	0.1750	35	0.1750	05	0.1750	35	0.1750	35	0.1750
VA Surtax	36	0.0350	36	0.0350	06	0.0350	36	0.0350	36	0.0350
VT Vermont	78	0.2900	65	0.0000	03	0.0000	65	0.0000	65	0.0000
*WA Washington	70	0.3750	70	0.3750	03	0.0000	68	0.0000	68	0.0000
WI Wisconsin	70	0.3290	70	0.3290	03	0.1970	70	0.2260	70	0.2470
WV West Virginia	68	0.3340	68	0.3340	03	0.3340	68	0.3340	68	0.3340
WY Wyoming	70	0.1400	70	0.1400	03	0.0000	68	0.0000	68	0.0000

**CANADIAN PROVINCES**

*AB Alberta	70	0.3504	70	0.3504	03	0.0000	70	0.2530	69	0.0000
*BC Brit. Col.	69	0.8825	69	0.8241	03	0.0000	69	0.1799	69	0.0000
MB Manitoba	72	0.5450	72	0.5450	04	0.5450	72	0.1168	70	0.5450
NB New Brunswick	68	0.7474	68	0.5295	03	0.7474	68	0.2608	68	0.7474
NL Newfoundland	68	0.6423	68	0.6423	03	0.0000	68	0.2725	68	0.0000
NS Nova Scotia	68	0.5995	69	0.6034	03	0.0000	68	0.2725	68	0.0000
*ON Ontario	64	0.5567	64	0.5723	03	0.0000	64	0.1674	64	0.0000
PE Prince Edward Is	70	0.7864	70	0.6150	03	0.0000	70	0.0000	69	0.0000
QC Quebec	70	0.7474	68	0.7085	03	0.0000	68	0.0000	68	0.0000
SK Saskatchewan	70	0.5840	70	0.5840	03	0.0000	70	0.3504	68	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).

**Pennsylvania Department of Revenue**  
**Bureau of Motor Fuel Taxes**  
**Footnotes**

**Arizona** - Vehicles less than 3 axles and with declared Gross Vehicle Weight under 26,001 lbs. are taxed at \$.18 per gallon

**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: .002474 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](http://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. Bio Diesel is reported as a Special Fuel at \$0.3750 a gallon and would be reported in the Diesel column.

**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.