

**Bureau of Motor and Alternative Fuel Taxes  
Fourth Quarter 2013 Fuel Tax Rates (MCRT/IFTA)**



IFTA-400 MF AFP (12-13)

NOTE: U.S. \$ per gallon (p/g): U.S./Canadian Exchange rate - 1.0316 - 0.9694

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	72	0.1900	72	0.1600	07	0.1900	72	0.1900	72	0.1900
AR Arkansas	74	0.2250	74	0.2150	07	0.0000	74	0.1650	74	0.0500
*AZ Arizona	83	0.2600	74	0.1800	07	0.0000	83	0.0000	76	0.0000
*CA California	72	0.4530	72	0.0000	07	0.0600	72	0.0600	72	0.0700
CO Colorado	74	0.2050	74	0.2200	07	0.2050	74	0.2050	74	0.2050
*CT Connecticut	73	0.5490	72	0.2500	07	0.2600	72	0.2600	72	0.2600
DE Delaware	70	0.2200	70	0.2300	07	0.2200	70	0.2200	70	0.2200
FL Florida	74	0.3307	74	0.3087	07	0.3307	73	0.0000	72	0.3307
GA Georgia	78	0.1790	78	0.1700	07	0.1680	78	0.1340	78	0.1680
IA Iowa	74	0.2250	74	0.2100	07	0.2250	74	0.2000	73	0.1600
*ID Idaho	74	0.2500	72	0.0000	07	0.1970	74	0.1810	74	0.1970
IL Illinois	74	0.4300	74	0.3910	07	0.3150	74	0.3150	74	0.3150
IN Indiana	47	0.1600	47	0.1800	13	0.1600	47	0.1600	47	0.1600
IN Surtax	48	0.1100	48	0.1100	14	0.1100	48	0.1100	48	0.1100
KS Kansas	74	0.2600	74	0.2400	07	0.2300	74	0.2300	74	0.2300
KY Kentucky	39	0.2790	39	0.3090	13	0.2790	39	0.3090	39	0.2790
KY Surtax	40	0.1350	40	0.0580	14	0.1350	40	0.0580	40	0.1350
LA Louisiana	74	0.2000	74	0.2000	07	0.1600	74	0.1600	74	0.1600
MA Massachusetts	73	0.2400	73	0.2400	08	0.1350	73	0.1350	73	0.1350
MD Maryland	72	0.2775	72	0.2700	07	0.2700	72	0.2700	72	0.2700
*ME Maine	69	0.3120	68	0.0000	07	0.1780	69	0.2190	69	0.2430
MI Michigan	96	0.3590	73	0.0000	07	0.0000	73	0.0000	73	0.0000
*MN Minnesota	75	0.2850	75	0.2850	07	0.1710	75	0.2135	75	0.2474
*MO Missouri	74	0.1700	73	0.1700	07	0.0000	74	0.1700	74	0.0000
*MS Mississippi	74	0.1800	74	0.1800	07	0.2280	74	0.1700	74	0.2280
*MT Montana	74	0.2775	74	0.0000	07	0.0000	72	0.0518	73	0.0700
NC North Carolina	74	0.3750	74	0.3750	07	0.3750	74	0.3750	74	0.3750
ND North Dakota	74	0.2300	74	0.2300	07	0.0000	74	0.2300	74	0.2300
NE Nebraska	74	0.2630	74	0.2630	07	0.2630	74	0.2630	74	0.2630
NH New Hampshire	68	0.1800	68	0.0000	07	0.0000	68	0.0000	68	0.0000
NJ New Jersey	70	0.1750	70	0.1450	07	0.0925	70	0.0925	70	0.0925
NM New Mexico	74	0.2100	72	0.0000	07	0.0000	74	0.0000	73	0.0000
NV Nevada	74	0.2700	72	0.2300	07	0.2700	74	0.2200	74	0.2100
*NY New York	72	0.4085	72	0.4260	07	0.0000	72	0.2400	72	0.0000
OH Ohio	14	0.2800	14	0.2800	07	0.2800	14	0.2800	01	0.0000
OK Oklahoma	74	0.1300	74	0.1600	07	0.1600	74	0.1600	74	0.0500
OR Oregon	72	0.0000	72	0.0000	07	0.0000	72	0.0000	72	0.0000
*PA Pennsylvania	79	0.3810	79	0.3120	07	0.2040	79	0.2280	79	0.3120
RI Rhode Island	70	0.3200	70	0.3200	07	0.3200	70	0.3200	70	0.0000
SC South Carolina	72	0.1600	72	0.1600	07	0.1600	72	0.1600	72	0.1600
SD South Dakota	74	0.2200	72	0.0000	07	0.0000	74	0.2000	74	0.1000
*TN Tennessee	74	0.1700	74	0.2000	07	0.2000	74	0.1400	72	0.1300
*TX Texas	74	0.2000	74	0.2000	07	0.1500	74	0.1500	74	0.1500
UT Utah	74	0.2450	74	0.2450	07	0.0850	74	0.0000	74	0.0850
VA Virginia	43	0.2020	43	0.1110	13	0.1110	43	0.1110	43	0.1110
VA Surtax	44	0.0350	44	0.1260	14	0.1260	44	0.1260	44	0.1260
VT Vermont	82	0.3100	69	0.0000	07	0.0000	69	0.0000	69	0.0000
*WA Washington	74	0.3750	74	0.3750	07	0.0000	72	0.0000	72	0.0000
WI Wisconsin	74	0.3290	74	0.3290	07	0.1970	74	0.2260	74	0.2470
WV West Virginia	72	0.3470	72	0.3470	07	0.3470	72	0.3470	72	0.3470
WY Wyoming	74	0.2400	74	0.2400	07	0.2400	72	0.2400	72	0.2400

**CANADIAN PROVINCES**

*AB Alberta	74	0.3303	74	0.3303	07	0.0000	74	0.2385	73	0.0000
*BC Brit. Col.	73	0.8318	73	0.7768	07	0.0000	73	0.2686	73	0.0000
*MB Manitoba	76	0.5137	76	0.5137	08	0.1101	76	0.1101	74	0.1101
NB New Brunswick	72	0.7044	72	0.4990	07	0.7044	72	0.2458	72	0.7044
NL Newfoundland	72	0.6054	72	0.6054	07	0.0000	72	0.2569	72	0.0000
NS Nova Scotia	72	0.5650	73	0.5687	07	0.0000	72	0.2569	72	0.0000
*ON Ontario	68	0.5247	68	0.5394	07	0.0000	68	0.1578	68	0.0000
PE Prince Edward Is	74	0.7412	74	0.4806	07	0.0000	74	0.0000	73	0.0000
QC Quebec	74	0.7412	72	0.7044	07	0.0000	72	0.0000	72	0.0000
SK Saskatchewan	74	0.5504	74	0.5504	07	0.0000	74	0.3303	72	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 7685.

**Maine** - CNG rate is per 100 standard cubic feet.

**Maryland** - Effective date is 7/1/2013. See website: [http://taxes.marylandtaxes.com/Business\\_Taxes/Business\\_Tax\\_Types/Motor\\_Fuel\\_Tax/Tax\\_Information/Motor\\_Fuel\\_Tax\\_Rates/](http://taxes.marylandtaxes.com/Business_Taxes/Business_Tax_Types/Motor_Fuel_Tax/Tax_Information/Motor_Fuel_Tax_Rates/)

**Minnesota** - CNG rate: .002474 per 100 cubic foot.

**Mississippi** - CNG and LNG taxes at 18 cents per 100 CF. Conv. to IRS GGE.

**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** - For information on B20, see TSB-M-06(4)M, IFTA Reporting Requirements for the Consumption of B20 in New York State. For information on CNG and LNG, see TSB-M-13(1)M, Liquefied Natural Gas Treated the Same As Compressed Natural Gas. Both TSB-M's can be found at [www.tax.ny.gov](http://www.tax.ny.gov)

**Pennsylvania** - To convert CNG from standard cubic feet(scf) into Gasoline Gallon Equivalents(GGEs), divide CNG(scf) units by 126.67. 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.

**Manitoba** - Tax rate for LNG and CNG is per cubic meter.