

**Bureau of Motor and Alternative Fuel Taxes  
Fourth Quarter 2014 Fuel Tax Rates (MCRT/IFTA)**



IFTA-400 MF AFP (12-14)

NOTE: U.S. \$ per gallon (p/g): U.S./Canadian Exchange rate - 1.105 - 0.905

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	77	0.1900	77	0.1600	12	0.0000	77	0.1900	77	0.0000
AR Arkansas	78	0.2250	78	0.2150	11	0.0500	78	0.1650	78	0.0500
*AZ Arizona	87	0.2600	78	0.1800	11	0.0000	87	0.0000	80	0.0000
*CA California	76	0.4470	76	0.0000	11	0.0600	76	0.0600	76	0.0700
CO Colorado	78	0.2050	78	0.2200	11	0.0300	78	0.0300	78	0.0300
*CT Connecticut	77	0.5450	76	0.2500	11	0.2600	76	0.2600	76	0.2600
DE Delaware	74	0.2200	74	0.2300	11	0.2200	74	0.2200	74	0.2200
*FL Florida	78	0.3337	78	0.3130	11	0.0000	77	0.0000	76	0.0000
GA Georgia	82	0.1790	82	0.1630	11	0.1620	82	0.1340	82	0.1620
IA Iowa	78	0.2250	78	0.2100	11	0.2250	78	0.2000	77	0.2100
*ID Idaho	78	0.2500	76	0.0000	11	0.1970	78	0.1810	78	0.1970
IL Illinois	78	0.4340	78	0.4030	11	0.3160	78	0.3160	78	0.3160
IN Indiana	55	0.1600	55	0.1800	21	0.1600	55	0.1600	55	0.1600
IN Surtax	56	0.1100	56	0.1100	22	0.1100	56	0.1100	56	0.1100
KS Kansas	78	0.2600	78	0.2400	11	0.2600	78	0.2300	78	0.2400
KY Kentucky	47	0.2750	47	0.3050	21	0.2750	47	0.3050	47	0.2750
KY Surtax	48	0.1330	48	0.0570	22	0.1330	48	0.0570	48	0.1330
LA Louisiana	78	0.2000	78	0.2000	11	0.1600	78	0.1600	78	0.1600
MA Massachusetts	77	0.2400	77	0.2400	12	0.2270	77	0.2270	77	0.2270
MD Maryland	76	0.2815	76	0.2740	11	0.2740	76	0.2740	76	0.2740
*ME Maine	73	0.3120	72	0.0000	11	0.1780	73	0.2190	73	0.2430
MI Michigan	00	0.3500	77	0.0000	11	0.0000	77	0.0000	77	0.0000
*MN Minnesota	79	0.2850	79	0.2850	11	0.1710	79	0.2135	79	0.2474
*MO Missouri	78	0.1700	77	0.1700	11	0.0000	78	0.1700	78	0.0000
*MS Mississippi	78	0.1800	78	0.1800	11	0.1900	78	0.1700	78	0.2280
*MT Montana	78	0.2775	78	0.0000	11	0.0000	76	0.0518	77	0.0700
NC North Carolina	78	0.3650	78	0.3650	11	0.3650	78	0.3650	78	0.3650
ND North Dakota	78	0.2300	78	0.2300	11	0.0000	78	0.2300	78	0.2300
NE Nebraska	78	0.2640	78	0.2640	11	0.2640	78	0.2640	78	0.2640
NH New Hampshire	72	0.2220	72	0.0000	11	0.0000	72	0.0000	72	0.0000
NJ New Jersey	74	0.1750	74	0.1450	11	0.0925	74	0.0925	74	0.0925
NM New Mexico	78	0.2100	76	0.0000	11	0.0000	78	0.0000	77	0.0000
NV Nevada	78	0.2700	76	0.2300	11	0.2700	78	0.2200	78	0.2100
*NY New York	76	0.4065	76	0.4240	11	0.0000	76	0.2400	76	0.0000
OH Ohio	18	0.2800	18	0.2800	11	0.2800	18	0.2800	05	0.0000
*OK Oklahoma	78	0.1300	78	0.1600	11	0.0500	78	0.1600	78	0.0500
OR Oregon	76	0.0000	76	0.0000	11	0.0000	76	0.0000	76	0.0000
*PA Pennsylvania	83	0.5100	83	0.4070	11	0.2650	83	0.3020	83	0.4070
RI Rhode Island	74	0.3200	74	0.3200	11	0.3200	74	0.3200	74	0.0000
SC South Carolina	76	0.1600	76	0.1600	11	0.1600	76	0.1600	76	0.1600
SD South Dakota	78	0.2200	76	0.0000	11	0.0000	78	0.2000	78	0.1000
*TN Tennessee	78	0.1700	78	0.2000	11	0.2000	78	0.1400	76	0.1300
*TX Texas	78	0.2000	78	0.2000	11	0.1500	78	0.1500	78	0.1500
UT Utah	78	0.2450	78	0.2450	11	0.0850	78	0.0000	78	0.0850
*VA Virginia	51	0.2020	51	0.1110	21	0.1110	51	0.1110	51	0.1110
VA Surtax	52	0.0350	52	0.1260	22	0.1260	52	0.1260	52	0.1260
VT Vermont	86	0.3100	73	0.0000	11	0.0000	73	0.0000	73	0.0000
*WA Washington	78	0.3750	78	0.3750	11	0.0000	76	0.0000	76	0.0000
WI Wisconsin	78	0.3290	78	0.3290	11	0.1970	78	0.2260	78	0.2470
WV West Virginia	76	0.3570	76	0.3570	11	0.1570	76	0.2120	76	0.2440
WY Wyoming	78	0.2400	78	0.2400	11	0.2400	76	0.2400	76	0.2400

**CANADIAN PROVINCES**

*AB Alberta	78	0.3083	78	0.3083	11	0.0000	78	0.2226	77	0.0000
*BC Brit. Col.	77	0.7766	77	0.7252	11	0.0000	77	0.2508	77	0.0000
*MB Manitoba	80	0.4795	80	0.4795	12	0.2055	80	0.1028	78	0.2055
NB New Brunswick	76	0.6576	76	0.4659	11	0.6576	76	0.2295	76	0.6576
NL Newfoundland	76	0.5652	76	0.5652	11	0.0000	76	0.2398	76	0.0000
NS Nova Scotia	76	0.5275	77	0.5310	11	0.5310	76	0.2398	76	0.5310
*ON Ontario	72	0.4899	72	0.5035	11	0.0000	72	0.1473	72	0.0000
PE Prince Edward Is	78	0.6919	78	0.4487	11	0.0000	78	0.0000	77	0.0000
QC Quebec	78	0.6919	76	0.6576	11	0.0000	76	0.0000	76	0.0000
SK Saskatchewan	78	0.5138	78	0.5138	11	0.0000	78	0.3083	76	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 Special Notice SN 2014 (2) Changes to the Conversion Factors on Motor Vehicle Fuels Occurring in Gaseous Form for information about conversion factors for compressed natural gas and propane.

**Florida** - Effective January 1, 2014 through December 31, 2018, natural gas fuel is exempt from the taxes imposed by Chapters 206 and 212, F.S.

**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.

**Minnesota** - CNG rate: 0.2474 per 100 cubic foot or 0.002474 per cubic foot.

**Mississippi** - CNG and LNG taxed at 18 cents per 100 CF. Conv. to IRS GGE for CNG or 22.8 cents because of pump price MS adopted Diesel Gallon Equivalents for Liquefied Natural Gas beginning 7/1/2015.

**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 \$.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. For the purpose of determining the tax on liquefied gas, a diesel gallon equivalent factor of six and six-hundredths pounds (6.06 lbs.) per gallon shall be used.

**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.

**Virginia** - Alternative fuels are taxed at the rates shown per Gasoline Gallon Equivalent (GGE). Visit <http://www.dmv.virginia.gov/commercial/#taxact/gge.html> for conversion instructions.

**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** - Effective April 1, 2014, Biodiesel is a taxable product and taxed as diesel.

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

**Maryland** - Rate change effective 7/1/14.

**Iowa** - CNG changed from .16 to .21.