

**Bureau of Motor and Alternative Fuel Taxes
Fourth Quarter 2017 Fuel Tax Rates (MCRT/IFTA)**



IFTA-400 MF AFP (12-17)

NOTE: U.S. \$ per gallon (p/g): U.S./Canadian Exchange rate - 1.2231 - 0.8176

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	89	0.1900	89	0.1800	24	0.0000	89	0.1900	89	0.0000
AR Arkansas	90	0.2250	90	0.2150	23	0.0500	90	0.1650	90	0.0500
*AZ Arizona	99	0.2600	90	0.1800	23	0.0000	99	0.0000	92	0.0000
*CA California 9/1-10/31	88	0.3700	88	0.0000	23	0.1017	88	0.0600	88	0.0887
*CA California 11/1-12/31	89	0.5700	89	0.0000	24	0.1017	89	0.0600	89	0.0887
CO Colorado	90	0.2050	90	0.2200	23	0.0800	90	0.0900	90	0.1200
*CT Connecticut	89	0.4170	88	0.2500	23	0.2600	88	0.2600	88	0.2600
DE Delaware	86	0.2200	86	0.2300	23	0.2200	86	0.2200	86	0.2200
*FL Florida	90	0.3387	90	0.3400	23	0.0000	89	0.0000	88	0.0000
GA Georgia	94	0.2940	94	0.2630	23	0.2630	94	0.2630	94	0.2630
*IA Iowa	91	0.3250	91	0.3050	24	0.3250	91	0.3000	90	0.3100
*ID Idaho	90	0.3200	88	0.0000	23	0.3490	90	0.2320	90	0.3200
*IL Illinois	90	0.3340	90	0.3070	23	0.3350	90	0.3530	90	0.2910
IN Indiana	79	0.4700	79	0.2600	45	0.4700	79	0.0000	79	0.4700
IN Surtax	80	0.0000	80	0.2100	46	0.0000	80	0.4700	80	0.0000
KS Kansas	90	0.2600	90	0.2400	23	0.2600	90	0.2300	90	0.2400
KY Kentucky	71	0.2160	71	0.2460	45	0.2160	71	0.2460	71	0.2160
KY Surtax	72	0.1020	72	0.0440	46	0.1020	72	0.0440	72	0.1020
*LA Louisiana	90	0.2000	90	0.2000	23	0.2000	90	0.1460	90	0.2000
MA Massachusetts	89	0.2400	89	0.2400	24	0.1320	89	0.1320	89	0.1320
*MD Maryland	88	0.3455	88	0.3380	23	0.3380	88	0.3380	88	0.3380
*ME Maine	85	0.3120	84	0.0000	23	0.1780	85	0.2190	85	0.3073
MI Michigan	12	0.4120	89	0.3910	23	0.4120	89	0.4120	89	0.3910
*MN Minnesota	91	0.2850	91	0.2850	23	0.1710	91	0.2135	91	0.2850
*MO Missouri	90	0.1700	89	0.1700	23	0.0500	90	0.1700	90	0.0500
*MS Mississippi	90	0.1800	90	0.1800	23	0.1800	90	0.1700	90	0.2280
*MT Montana	90	0.2925	90	0.0000	23	0.0000	88	0.0518	89	0.0700
*NC North Carolina	90	0.3430	90	0.3430	23	0.3430	90	0.3430	90	0.3430
ND North Dakota	90	0.2300	90	0.2300	23	0.0000	90	0.2300	90	0.2300
NE Nebraska	90	0.2700	90	0.2700	23	0.2700	90	0.2700	90	0.2700
NH New Hampshire	84	0.2220	84	0.0000	23	0.2220	84	0.2220	84	0.2220
NJ New Jersey	87	0.4420	87	0.3710	24	0.0000	87	0.3225	87	0.0000
NM New Mexico	90	0.2100	88	0.0000	23	0.0000	90	0.0000	89	0.0000
NV Nevada	90	0.2700	88	0.2300	23	0.2700	90	0.2200	90	0.2100
*NY New York	88	0.3785	88	0.3840	23	0.0000	88	0.2220	88	0.0000
OH Ohio	30	0.2800	30	0.2800	23	0.2800	30	0.2800	17	0.0000
OK Oklahoma	90	0.1300	90	0.1600	23	0.0500	90	0.1600	90	0.0500
OR Oregon	88	0.0000	88	0.0000	23	0.0000	88	0.0000	88	0.0000
*PA Pennsylvania	95	0.7470	95	0.5820	23	0.6550	95	0.4290	95	0.5820
RI Rhode Island	86	0.3300	86	0.3300	23	0.3300	86	0.3300	86	0.0000
*SC South Carolina	88	0.1800	88	0.1800	23	0.1800	88	0.1800	88	0.1800
SD South Dakota	90	0.2800	88	0.0000	23	0.0000	90	0.0000	90	0.0000
*TN Tennessee	90	0.2100	90	0.2400	23	0.1600	90	0.1700	88	0.1600
*TX Texas	91	0.2000	91	0.2000	24	0.1500	91	0.0000	91	0.1500
*UT Utah	90	0.2940	90	0.2940	23	0.1450	90	0.0000	90	0.1450
*VA Virginia	75	0.2020	75	0.1620	45	0.1830	75	0.1620	75	0.1620
VA Surtax	76	0.0350	76	0.0750	46	0.0850	76	0.0750	76	0.0750
VT Vermont	98	0.3100	85	0.0000	23	0.0000	85	0.0000	85	0.0000
*WA Washington	91	0.4940	91	0.4940	24	0.0000	89	0.0000	89	0.0000
WI Wisconsin	90	0.3290	90	0.3290	23	0.1970	90	0.2260	90	0.2470
*WV West Virginia	88	0.3570	88	0.3570	23	0.1520	88	0.1990	88	0.2360
WY Wyoming	90	0.2400	90	0.2400	23	0.2400	88	0.2400	88	0.2400

CANADIAN PROVINCES

*AB Alberta	90	0.5678	90	0.5412	23	0.1170	90	0.3862	89	0.1170
*BC Brit. Col.	89	0.7016	89	0.6551	23	0.2507	89	0.2266	89	0.1764
*MB Manitoba	92	0.4332	92	0.4332	24	0.3095	92	0.0929	90	0.3095
NB New Brunswick	88	0.6654	88	0.4797	23	0.6654	88	0.2073	88	0.6654
NL Newfoundland 9/1-11/30	89	0.6654	89	0.7582	24	0.0000	89	0.2167	89	0.0000
NL Newfoundland 12/1-12/31	90	0.6654	90	0.6344	25	0.0000	90	0.2167	90	0.0000
NS Nova Scotia	88	0.4766	89	0.4797	23	0.4766	88	0.2167	88	0.4766
*ON Ontario	84	0.4426	84	0.4549	23	0.0000	84	0.1331	84	0.0000
PE Prince Edward Is	90	0.6251	90	0.4054	23	0.0000	90	0.0000	89	0.0000
QC Quebec	90	0.6251	88	0.5941	23	0.0000	88	0.0000	88	0.0000
SK Saskatchewan	90	0.4642	90	0.4642	23	0.0000	90	0.2786	88	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 and Alternative Fuels
Footnotes**

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

California - Effective Nov. 1st California will have a split rate. Diesel fuel tax rate increased by .20 cents. 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 2017 (2) 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 & refund. Diesel purchased from Coeur d'Alene and Nez Perce tribe outlets is not Idaho tax-paid diesel for IFTA reporting and refund purposes. Questions, please call toll free 800-972-7855 ext 7855.

Maine - CNG rate now complies with R222.

Minnesota - CNG rate: The rate converted to Cubic Feet is \$0.00225.

Mississippi - LNG is taxed per Diesel Gallon Equivalent beginning July 1, 2015. The tax rate was set by the 2014 Legislative Session to be taxed at \$.18 per Diesel Gallon Equivalent. A Diesel Gallon Equivalent of LNG is measured at 6.06 lbs. CNG is sold to consumers on the Gasoline Gallon Equivalent of 5.660 lbs. However, the tax rate is still on the measurement of \$.18 cents per hundred cubic foot. The above tax rate converts CCF to 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

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 liquified gas, a diesel gallon equivalent factor of six and six one-hundredths pounds (6.06 lbs.) per gallon shall be used. Effective date for changes is July 1, 2017.

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 - Propane, CNG, and Methanol are taxed at the rates shown per gasoline gallon equivalent (GGE). One GGE is equal to 5.75 pounds or 1.353 gallons of propane; 5.66 pounds of CNG; and 2.04 gallons of methanol. LNG is taxed at the rates shown per diesel gallon equivalent (DGE), with one DGE equal to 6.06 pounds of LNG. All other fuels are taxed at the rates shown per gallon. Visit <https://www.dmv.virginia.gov/commercial/#mcs/programs/ifta/calculator.html> for a calculator to convert quantities of propane, CNG, LNG, and methanol to appropriate units for IFTA reporting.

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 \$0.4940 a gallon and would be reported in the Diesel column.

Alberta - Alberta's Climate Leadership Act and Regulation comes into effect on January 1, 2017. IFTA vehicles shall pay a carbon levy on fuel used in Alberta. The tax matrix has been updated to include the carbon levy rate for various fuel types. If you have any questions, please contact Alberta Tax and Revenue Administration.

British Columbia - Ethanol and ethanol blends of gasoline must be reported as Gasoline and biodiesel and biodiesel blends must be reported as Diesel. CNG tax rate is expressed in cents cubic meter (as per IFTA Ballot #3-2013). LNG tax rate is expressed in cents per kilograms (as per IFTA Ballot #5-2015). M-85 tax rate is based on a methanol : gasoline blend : 85% : 15%.

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.

Louisiana - Beginning January 1, 2016 the tax on CNG, LNG, and LPG will be added to the price of the fuel dispensed at the pump or from a storage facility.

Utah - For Utah tax purposes, LNG is measured in Diesel Gallon Equivalents, meaning 6.06 pounds of liquefied natural gas. CNG is measured in Gasoline Gallon Equivalents, meaning 5.660 pounds of compressed natural gas.

West Virginia - Compressed Natural Gas (CNG) is \$1.853 per 1,000 cubic feet. Compressed Natural Gas (CNG) GGE Measure is \$0.235 per 126 cubic feet. Field Gas is exempt per WV Code 11-14-9a.

Maryland - CNG: A gallon of CNG means 126.67 cubic feet of natural gas at 60 degrees Fahrenheit and one atmosphere of pressure, or 5.66 pounds of natural gas.

South Carolina - LNG is measured in Diesel Gallons equivalents of 6.06 pounds of liquefied natural gas and CNG is measured in Gasoline Gallons equivalents of 5.660 pounds of compressed natural gas.

North Carolina - Liquefied Propane Gas (LPG): When LPG is dispensed as a motor fuel, the method of measurement is one (1) gasoline gallon equivalent equals 5.75 lbs. of LPG. To convert gallons of LPG to gasoline gallon equivalent (GGE), divide total LPG gallons by 1.353. Compressed Natural Gas (CNG): When CNG is dispensed as a motor fuel, the method of measurement is one (1) gasoline gallon equivalent equals 5.66 lbs. of CNG. To convert cubic feet of CNG to gasoline gallon equivalent (GGE), divide total cubic feet by 123.57. Liquefied Natural Gas (LNG): When LNG is dispensed as a motor fuel, the method of measurement is one (1) diesel gallon equivalent equals 6.06 lbs. of LNG. To convert gallons of LNG to diesel gallon equivalent (DGE), divide total LNG gallons by 1.71.

Iowa - LNG is measured in Diesel Gallon equivalents of 6.06 pounds of liquefied natural gas and CNG is measured in Gasoline Gallon equivalents of 126.67 cubic feet. Methanol is not subject to Iowa fuel taxes unless blended with other motor fuels for use in an aircraft or for propelling motor vehicles.

Illinois - LNG and Propane are taxed per diesel gallon equivalent (DGE) beginning July 1, 2017. LNG is taxed at the rate shown per diesel gallon equivalent (DGE), with one DGE equal to 6.06 pounds of LNG. Propane is taxed at the rate shown per diesel gallon equivalent (DGE) with one DGE equal to 6.41 pounds of propane. Multiply IL taxable and tax paid propane gallons by 0.651 to determine the DGEs subject to the Illinois rate. CNG is taxed at the rate shown per gasoline gallon equivalent (GGE), with one GGE equal to 5.66 pounds of compressed natural gas. All other fuels are taxed at the rates shown per gallon. For further information, see Informational Bulletin FY 2017-15, available on our website at tax.illinois.gov.