

**Bureau of Motor and Alternative Fuel Taxes  
Fourth Quarter 2018 Fuel Tax Rates (MCRT/IFTA)**



IFTA-400 MF AFP (12-18)

NOTE: U.S. \$ per gallon (p/g): U.S./Canadian Exchange rate - 1.3017 - 0.7682

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	93	0.1900	93	0.1800	28	0.0800	93	0.1900	93	0.0800
AR Arkansas	94	0.2250	94	0.2150	27	0.0500	94	0.1650	94	0.0500
*AZ Arizona	03	0.2600	94	0.1800	27	0.0000	03	0.0000	96	0.0000
*CA California	93	0.7000	93	0.0000	28	0.1017	93	0.0600	93	0.0887
CO Colorado	94	0.2050	94	0.2200	27	0.1000	94	0.1100	94	0.1500
*CT Connecticut	93	0.4390	92	0.2500	27	0.2600	92	0.2600	92	0.2600
DE Delaware	90	0.2200	90	0.2300	27	0.2200	90	0.2200	90	0.2200
*FL Florida	94	0.3437	94	0.3450	27	0.0000	93	0.0000	92	0.0000
GA Georgia	98	0.3000	98	0.2680	27	0.2680	98	0.2680	98	0.2680
*IA Iowa	95	0.3250	95	0.3070	28	0.3250	95	0.3000	94	0.3100
*ID Idaho	94	0.3200	92	0.0000	27	0.3490	94	0.2320	94	0.3200
*IL Illinois	94	0.3490	94	0.3240	27	0.3500	94	0.3580	94	0.2940
IN Indiana	87	0.4800	87	0.2900	53	0.4800	87	0.0000	87	0.4800
IN Surtax	88	0.0000	88	0.0000	54	0.0000	88	0.4800	88	0.0000
KS Kansas	94	0.2600	94	0.2400	27	0.2600	94	0.2300	94	0.2400
KY Kentucky	79	0.2160	79	0.2460	53	0.2160	79	0.2460	79	0.2160
KY Surtax	80	0.1020	80	0.0440	54	0.1020	80	0.0440	80	0.1020
*LA Louisiana	94	0.2000	94	0.2000	27	0.2000	94	0.1460	94	0.2000
MA Massachusetts	93	0.2400	93	0.2400	28	0.2490	93	0.2490	93	0.2490
*MD Maryland	92	0.3605	92	0.3530	27	0.3530	92	0.3530	92	0.3530
*ME Maine	89	0.3120	88	0.0000	27	0.1780	89	0.2190	89	0.3073
MI Michigan	16	0.4340	93	0.3930	27	0.4340	93	0.4340	93	0.3930
*MN Minnesota	95	0.2850	95	0.2850	27	0.1710	95	0.2135	95	0.2850
*MO Missouri	94	0.1700	93	0.1700	27	0.0500	94	0.1700	94	0.0500
*MS Mississippi	94	0.1800	94	0.1800	27	0.1800	94	0.1700	94	0.2280
*MT Montana	94	0.2925	94	0.0000	27	0.0000	92	0.0518	93	0.0700
*NC North Carolina	94	0.3510	94	0.3510	27	0.3510	94	0.3510	94	0.3510
ND North Dakota	94	0.2300	94	0.2300	27	0.0000	94	0.2300	94	0.2300
NE Nebraska	94	0.2800	94	0.2800	27	0.2800	94	0.2800	94	0.2800
NH New Hampshire	88	0.2220	88	0.0000	27	0.2220	88	0.2220	88	0.2220
NJ New Jersey	91	0.4850	91	0.4140	28	0.0000	91	0.3225	91	0.0000
NM New Mexico	94	0.2100	92	0.0000	27	0.0000	94	0.0000	93	0.0000
NV Nevada	94	0.2700	92	0.2300	27	0.2700	94	0.0640	94	0.2100
*NY New York	92	0.3915	92	0.4090	27	0.0000	92	0.2400	92	0.0000
OH Ohio	34	0.2800	34	0.2800	27	0.2800	34	0.2800	21	0.0000
OK Oklahoma	94	0.1900	94	0.1900	27	0.0500	94	0.1600	94	0.0500
OR Oregon	92	0.0000	92	0.0000	27	0.0000	92	0.0000	92	0.0000
*PA Pennsylvania	99	0.7410	99	0.5760	27	0.6480	99	0.4250	99	0.5760
RI Rhode Island	90	0.3300	90	0.3300	27	0.3300	90	0.3300	90	0.0000
*SC South Carolina	92	0.2000	92	0.2000	27	0.2000	92	0.2000	92	0.2000
SD South Dakota	94	0.2800	92	0.0000	27	0.0000	94	0.0000	94	0.0000
*TN Tennessee	94	0.2400	94	0.2500	27	0.1800	94	0.1900	92	0.1800
*TX Texas	95	0.2000	95	0.2000	28	0.1500	95	0.0000	95	0.1500
*UT Utah	94	0.2940	94	0.2940	27	0.1650	94	0.0000	94	0.1650
*VA Virginia	83	0.2020	83	0.1620	53	0.1830	83	0.1620	83	0.1620
VA Surtax	84	0.0350	84	0.0750	54	0.0850	84	0.0750	84	0.0750
VT Vermont	02	0.3100	89	0.0000	27	0.0000	89	0.0000	89	0.0000
*WA Washington	95	0.4940	95	0.4940	28	0.0000	93	0.0000	93	0.0000
WI Wisconsin	94	0.3290	94	0.3290	27	0.1970	94	0.2260	94	0.2470
WV West Virginia	92	0.3570	92	0.3570	27	0.1520	92	0.2000	92	0.2370
WY Wyoming	94	0.2400	94	0.2400	27	0.2400	92	0.2400	92	0.2400

**CANADIAN PROVINCES**

*AB Alberta	94	0.6115	94	0.5737	27	0.1649	94	0.4077	93	0.1593
*BC Brit. Col.	93	0.6964	93	0.6478	27	0.2719	93	0.2352	93	0.1934
*MB Manitoba	96	0.4071	96	0.4071	28	0.2908	96	0.0873	94	0.2908
NB New Brunswick	92	0.6252	92	0.4507	27	0.6252	92	0.1948	92	0.6252
NL Newfoundland	94	0.6252	94	0.5961	29	0.0000	94	0.2036	94	0.0000
NS Nova Scotia	92	0.4478	93	0.4507	27	0.4478	92	0.2036	92	0.4478
*ON Ontario	88	0.4158	88	0.4274	27	0.0000	88	0.1251	88	0.0000
PE Prince Edward Is	94	0.5874	94	0.3809	27	0.0000	94	0.0000	93	0.0000
QC Quebec	94	0.5874	92	0.5583	27	0.0000	92	0.0000	92	0.0000
SK Saskatchewan	94	0.4362	94	0.4362	27	0.0000	94	0.2617	92	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 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** - 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 2018 (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](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. The Electricity tax rate is per kilowatt hours (kWh).

**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, 2018.

**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 <https://comptroller.texas.gov/taxes/fuels/docs/biodiesel.pdf> 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. For Utah tax purposes, GGE is 2.198 pounds of hydrogen.

**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](http://tax.illinois.gov).