

Use for 4th Quarter 1998 only.

**IFTA Final Fuel Use Tax Rate and Rate Code Table**

IFTA-105

Note: Only use this rate schedule for the period October 1 - December 31, 1998.  
 Note: Gallon - U.S. \$ per gallon (p/g)    Liter - Canadian \$ per liter (p/l)    U.S./Canada exchange rate - 1.5267/.6550

Jurisdiction	Diesel			Motor Fuel Gasoline			Ethanol/Gasohol			Propane (LPG)			CNG (Natural Gas)		
	Effective Date**	Rate Code	Rate Gallon	Effective Date**	Rate Code	Rate Gallon	Effective Date**	Rate Code	Rate Gallon	Effective Date**	Rate Code	Rate Gallon	Effective Date**	Rate Code	Rate Gallon
Alabama	AL	012	.17	012	.16	.0645	012	.16	.0645	012	N/A	N/A	012	N/A	N/A
Alberia	AB	014	.2231	014	.2231	.09	014	.212	.0855	014	.1611	.365	013	N/A	N/A
Arizona	AZ	023	.27	014	N/A	N/A	014	N/A	N/A	023	N/A	N/A	016	N/A	N/A
Arkansas	AR	014	.185	014	.185	.0746	014	.185	.0746	014	.165	.3666	014	.05	.0202
British Columbia	BC	012	.2851	012	.2727	.11	011	N/A	N/A	012	.0496	.32	012	N/A	N/A
California	CA	012	.263	012	N/A	N/A	012	.09	.0363 <sup>1</sup>	012	.06	.3242 <sup>1</sup>	012	.07	.0282 <sup>1</sup>
Colorado	CO	014	.205	014	.22	.0887	013	.22	.0887	014	.205	.3827	014	N/A	N/A
Connecticut	CT	012	.18	012	.32	.1291	012	.31	.125	012	N/A	N/A	012	N/A	N/A
Delaware	DE	010	.22	010	.23	.0928	010	.23	.0928	010	.22	.3887	010	.22	.0887
Florida	FL	014	.2707	014	.1507	.0608	014	.1507	.0608	013	N/A	N/A	012	N/A	N/A
Georgia	GA	012	.0996	012	.0996	.0402	012	.0996	.0402	012	.0996	.3402	012	.0996	.0402
Idaho	ID	014	.25	012	N/A	N/A	012	N/A	N/A	014	.181	.373	014	.197	.0795
Illinois	IL	014	.274	014	.245	.0992	014	.245	.0992	014	.251	.1012	014	.243	.098
Indiana	IN	027	.16	027	.16	.0645	027	.16	.0645	027	.16	.3545	027	.16	.0645
Indiana*	IN	028	.11	028	.11	.0444	028	.11	.0444	028	.11	.3444	028	.11	.0444
Iowa	IA	014	.225	014	.20	.0807	014	.19	.0766	014	.20	.0807	013	N/A	N/A
Kansas	KS	014	.20	014	.18	.0726	014	.18	.0726	014	.17	.3686	014	.17	.0686
Kentucky	KY	019	.12	019	.15	.0605	019	.15	.0605	019	.15	.3605	019	.12	.0484
Kentucky*	KY	020	.052	020	.022	.0089	020	.022	.0089	020	.022	.0089	020	.052	.021
Louisiana	LA	014	.20	014	.20	.0807	014	.20	.0807	014	.16	.3545	014	.16	.0645
Maine	ME	008	.20	008	N/A	N/A	008	N/A	N/A	008	.18	.3726	008	.18	.0726
Maine	ME	014	.2702	014	.2851	.115	014	.2231	.09	014	.1413	.357	012	N/A	N/A
Maryland	MD	012	.2425	012	.235	.0948	012	.235	.0948	012	.235	.3948	012	.235	.0948
Massachusetts	MA	012	.21	012	.21	.0847	012	.21	.0847	012	.081	.3327	012	.081	.0327
Michigan	MI	016	.09	012	N/A	N/A	012	N/A	N/A	012	N/A	N/A	012	N/A	N/A
Michigan*	MI	019	.12	013	N/A	N/A	013	N/A	N/A	013	N/A	N/A	013	N/A	N/A
Minnesota	MN	014	.20	014	.20	.0807	014	.20	.0807	014	.15	.3605	014	.12	.0484
Mississippi	MS	014	.18	014	.18	.0726	014	.18	.0726	014	.17	.3686	014	.18	.0726
Missouri	MO	014	.17	013	N/A	N/A	012	N/A	N/A	014	.17	.3686	014	.17	.0686
Montana	MT	014	.2775	014	.27	.1089	014	.27	.1089	012	.0518	.3209	013	.07	.0282
Nebraska	NE	014	.235	014	.235	.0948	014	.235	.0948	014	.235	.3948	014	.235	.0948
Nevada	NV	014	.27	012	N/A	N/A	012	.19	.0766 <sup>5</sup>	014	.22	.0887	014	.21	.0847
New Brunswick	NB	012	.3397	012	.2653	.107	012	N/A	N/A	012	.1661	.067	012	N/A	N/A

1 Natural Gas per 100 cubic feet. For travel in California, LNG must be reported under propane at .06 per gallon. Ethanol, Methanol, or a blend of alcohol containing not more than 15% gasoline or diesel, is to be reported under gasohol at .09 (U.S.).  
 2 Unlicensed carrier and other non-carrier vehicles charged .15 on diesel fuel. Licensed IFTA and Michigan carriers charged .09 on diesel fuel. Any licensed carrier seeking refunds for fuels purchased at the .15 per gallon rate must file directly with Michigan.  
 3 Natural Gas per 100 cubic feet.  
 4 No tax collected on Propane and Natural Gas at retail (carriers may not claim tax paid).  
 5 Natural Gas per 120 cubic feet.  
 6 .19 per gal on A55 (water-phased hydrocarbon fuel) only.  
 \* Surcharge  
 \*\* Period rate change is effective

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Note: Gallon - U.S. \$ per gallon (p/g); Liter - Canadian \$ per liter: (p/l) U.S./Canada exchange rate - 1.5267/6550

Jurisdiction	Diesel			Motor Fuel Gasoline			Ethanol/Gasohol			Propane (LPG)			CNG (Natural Gas)		
	Effective Date **	Rate Code	Gallon/Liter	Effective Date **	Rate Code	Gallon/Liter	Effective Date **	Rate Code	Gallon/Liter	Effective Date **	Rate Code	Gallon/Liter	Effective Date **	Rate Code	Gallon/Liter
Newfoundland	012	.4091	.165	012	.4091	.165	012	N/A	N/A	012	1.735	.07	012	.4091	.165
New Hampshire	008	.18	.0726	008	N/A	N/A	008	N/A	N/A	008	N/A	N/A	008	N/A	N/A
New Jersey	010	.175	.0706	010	.145	.0585	010	.145	.0585	010	.0925	.0373	010	.0925	.0373
New Mexico	014	.18	.0726	012	N/A	N/A	012	N/A	N/A	014	.06	.0242	013	.06	.0242
New York	012	.2895	.1168	012	.292	.1178	012	.292	.1178	012	1.46	.0589	012	.292	.1178
No. Carolina	014	.216	.0871	014	.216	.0871	014	.216	.0871	014	.216	.0871	014	.216	.0871
No. Dakota	014	.20	.0807	014	.20	.0807	014	.20	.0807	014	.20	.0807	014	.20	.0807
Nova Scotia	012	.3818	.154	012	.3347	.135	012	N/A	N/A	012	1.735	.07	012	N/A	N/A
Ohio	027	.22	.0887	027	.22	.0887	027	.22	.0887	027	.22	.0887	027	.22	.0887
Ohio*	028	.03	.0121	028	.03	.0121	028	.03	.0121	028	.03	.0121	028	.03	.0121
Oklahoma	014	.13	.0524	014	.16	.0645	014	.16	.0645	014	.16	.0645	014	.16	.0645
Ontario	008	.3545	.143	008	.3644	.147	008	.3644	.147	008	1.066	.043	008	N/A	N/A
Oregon	012	N/A	N/A	012	N/A	N/A	012	N/A	N/A	012	N/A	N/A	012	N/A	N/A
Pennsylvania	019	.308	.1242	019	.259	.1045	019	.259	.1045	019	.259	.1045	019	.259	.1045
Prince Edward Is. PE	013	.3347	.135	013	.3223	.13	012	N/A	N/A	013	.3223	.13	012	N/A	N/A
Quebec	014	.4016	.152	012	.3768	.152	012	.3768	.152	012	N/A	N/A	012	N/A	N/A
Rhode Island	010	.28	.1129	010	.28	.1129	010	.28	.1129	010	.28	.1129	010	N/A	N/A
Saskatchewan	014	.3719	.15	014	.3719	.15	014	.3719	.15	014	.2231	.09	012	N/A	N/A
So. Carolina	012	.16	.0545	012	.16	.0545	012	.16	.0545	012	.16	.0545	012	.16	.0545
So. Dakota	014	.18	.0726	012	N/A	N/A	012	N/A	N/A	014	.16	.0545	014	.06	.0242
Tennessee	014	.17	.0686	014	.20	.0807	012	N/A	N/A	014	.14	.0565	012	N/A	N/A
Texas	014	.20	.0807	014	.20	.0807	014	.20	.0807	014	.15	.0605	014	.15	.0605
Utah	014	.245	.0988	014	.245	.0988	014	.245	.0988	014	N/A	N/A	014	N/A	N/A
Vermont	015	.17	.0686	008	N/A	N/A	008	N/A	N/A	008	N/A	N/A	008	N/A	N/A
Vermont*	015	.09	.0363	009	N/A	N/A	009	N/A	N/A	009	N/A	N/A	009	N/A	N/A
Virginia	023	.16	.0645	023	.16	.0645	023	.16	.0645	023	.16	.0545	023	.16	.0545
Virginia*	024	.035	.0141	024	.035	.0141	024	.035	.0141	024	.035	.0141	024	.035	.0141
Washington	014	.23	.0928	014	.23	.0928	014	.23	.0928	012	N/A	N/A	012	N/A	N/A
West Virginia	012	.2535	.1023	012	.2535	.1023	012	.2535	.1023	012	.2535	.1023	012	.2535	.1023
Wisconsin	014	.284	.1146	014	.284	.1146	014	.284	.1146	014	.186	.075	014	.203	.0819
Wyoming	014	.13	.0524	014	.13	.0524	014	.13	.0524	012	N/A	N/A	012	N/A	N/A

1 Natural Gas tax on both LNG and CNG; CNG is per 114 cubic feet

2 Natural Gas tax is on LNG only.

3 Gal. of gasoline deemed to have 114,500 BTUs = Alternative fuels taxed on gasoline equivalent basis. To arrive at gasoline equivalent, divide gal purchased by factors shown next to fuel type. Multiply gasoline gal equivalent by tax rate shown on this matrix for the applicable fuel type. Ethanol 1.499, E85 1.085, M-85 1.752, Methano 2.024, LNG 1.718, Propane/LPG 1.571 CNG 3.948, (29,000 BTUs @ 3,000 psi).

4 As of 1/1/98, LPG and Ethanol/Gasohol (containing 85% or more by volume of ethanol or other blend of alcohol) used in a fleet of ten or more alternate fueled vehicles are exempt from fuel use tax.

5 Natural Gas: Alternative Fuel CNG .06 per gallon E85 or M85 .06 per gallon.

6 As of 7/1/97, LPG and CNG are clean fuel. Tax is paid via purchase of Clean Special Fuel Cert. (Form TC-596). Annual fee is \$47 for vehicles with 2 axles and reg gross vehicle weight of 26,000 lbs. and \$91 for vehicles with 3 axles or reg gross vehicle weight over 26,000 lbs.