

Use for 1st Quarter 1997 only.

IFTA Final Fuel Use Tax Rate and Rate Code Table

IFTA-105

Note: Only use this rate schedule for the period January 1 - March 31, 1997.

Note: Gallon - U.S. \$ per gallon (p/g); Liter - Canadian \$ per liter (p/l) U.S./Canada exchange rate - 1.3662/7320

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
Alabama		005.17	.0614		005.16	.0577		005.16	.0577		005.16	.0577		005.16	.0577
Alberta		007.2493	.09		007.2493	.09		007.2493	.09		007.2493	.09		007.2493	.09
Arizona		013.18	.065		007	N/A		007	N/A		013.18	.065		008.01	.0036
Arizona*		014.08	.0289		000	N/A		000	N/A		014.08	.0289		000	N/A
Arkansas		007.185	.0658		007.185	.0668		007.185	.0668		007.185	.0668		007.05	.018
British Columbia		005.3186	.115		005.3048	.11		004	N/A		004	N/A		005	N/A
California		005.18	.065		005	N/A		005.05	.0325		005.06	.0217		005.07	.0253
Colorado		007.205	.074		007.22	.0794		006.22	.0794		007.205	.074		007.205	.074
Connecticut		005.18	.065		005.39	.1408		005.39	.1372		005	N/A		005	N/A
Delaware		003.22	.0794		003.23	.083		003.23	.083		003.22	.0794		003.22	.0794
Florida		007.2667	.0953		007.1487	.0537		007.1487	.0537		006	N/A		005	N/A
Georgia		005.1089	.0393		005.1089	.0393		005.1089	.0393		005.1089	.0393		005.1089	.0393
Idaho		007.25	.0902		005	N/A		005	N/A		007.181	.0653		007.197	.0711
Illinois		007.28	.1011		007.253	.0913		007.253	.0913		007.249	.0899		007.24	.0866
Indiana		013.16	.0577		013.16	.0577		013.16	.0577		013.16	.0577		013.16	.0577
Indiana*		014.11	.0397		014.11	.0397		014.11	.0397		014.11	.0397		014.11	.0397
Iowa		007.225	.0812		007.20	.0722		007.16	.065		007.20	.0722		006	N/A
Kansas		007.20	.0722		007.18	.065		007.16	.065		007.17	.0614		007.17	.0614
Kentucky		005.12	.0433		005.15	.0541		005.15	.0541		005.15	.0541		005.12	.0433
Kentucky*		006.052	.0188		006.022	.0079		006.02	.0079		006.022	.0079		006.052	.0188
Louisiana		007.20	.0722		007.20	.0722		007.20	.0722		007.16	.0577		007.16	.0577
Maine		001.20	.0722		001	N/A		001	N/A		001.18	.065		001.18	.065
Manitoba		007.302	.109		007.3186	.115		007.2493	.09		007.1579	.057		005	N/A
Maryland		005.2425	.0875		005.235	.0848		005.235	.0848		005.235	.0848		005.235	.0848
Massachusetts		005.21	.0758		005.21	.0758		005.21	.0758		005.095	.0343		005.095	.0343
Michigan		005.09	.0325		005	N/A		005	N/A		005	N/A		005	N/A
Minnesota		007.20	.0722		007.20	.0722		007.20	.0722		007.20	.0722		007.20	.0722
Mississippi		007.18	.065		007.18	.065		007.16	.065		007.17	.0614		007.18	.065
Missouri		007.17	.0614		006	N/A		005	N/A		007.17	.0614		007.17	.0614
Montana		007.2775	.1002		007.27	.0975		007.27	.0975		005	N/A		005	.075

* Surcharge
 ** Period rate change is effective

- 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.
- Unlicensed carrier and other non-carrier vehicles charged .15 on diesel fuel. Currently 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.
- Natural Gas per 100 cubic feet.
- No tax collected on Propane and Natural Gas at retail (carriers may not claim tax paid).
- Natural Gas per 120 cubic feet.

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Note: Gallon - U.S. \$ per gallon (p/g); Liter - Canadian \$ per liter (p/l) U.S./Canada exchange rate - 1.3662/7320

Jurisdiction	Diesel			Motor Fuel Gasoline			Ethanol/Gasohol			Propane (LPG)			CNG (Natural Gas)					
	Effective Date **	Rate Code	Gallon	Effective Date **	Rate Code	Gallon	Effective Date **	Rate Code	Gallon	Effective Date **	Rate Code	Gallon	Effective Date **	Rate Code	Gallon	Effective Date **	Rate Code	Gallon
Nebraska		007	.253		007	.253		007	.253		007	.253		007	.253		007	.253
Nevada		007	.27		005	N/A		005	N/A		005	N/A		007	.23		007	.23
New Brunswick		005	.3796		005	.2964		005	.17		005	.1856		005	N/A		005	N/A
Newfoundland		005	.4571		005	.4571		005	.155		005	.1939		005	.1939		005	.4571
New Hampshire		001	.18		001	N/A		001	N/A		001	N/A		001	N/A		001	N/A
New Jersey		003	.175		003	.145		003	.145		003	.145		003	.145		003	.145
New Mexico		007	.18		005	N/A		005	N/A		005	N/A		007	.13		005	.031
New York		005	.3165		005	.3045		005	.1399		005	.3045		005	.161		005	.3045
No. Carolina		007	.226		007	.226		007	.0816		007	.226		007	.226		007	.226
No. Dakota		007	.20		007	.20		007	.0722		007	.20		007	.20		007	.20
Nova Scotia		005	.4267		005	.374		005	.135		005	N/A		005	.1939		005	N/A
Ohio		013	.22		013	.22		013	.0794		013	.22		013	.22		013	.22
Ohio*		014	.03		014	.03		014	.0108		014	.03		014	.03		014	.03
Oklahoma		007	.13		007	.13		007	.0577		007	.16		007	.16		007	.16
Ontario		001	.3962		001	.4073		001	.147		001	.4073		001	.191		001	N/A
Oregon		005	N/A		005	N/A		005	N/A		005	N/A		005	N/A		005	N/A
Pennsylvania		009	.2235		009	.2235		009	.0807		009	.2235		009	.2235		009	.2235
Pennsylvania*		010	.06		010	.06		010	.0217		010	.06		010	.06		010	.06
Prince Edward Is PE		005	.3463		005	.3325		005	.12		005	N/A		005	.3325		005	N/A
Quebec		005	.3685		005	.4211		005	.152		005	.4211		005	.272		005	N/A
Rhode Island		003	.28		003	.28		003	.1011		003	.28		003	.28		003	N/A
Saskatchewan		007	.4156		007	.4156		007	.15		007	.4156		007	.493		005	N/A
So. Carolina		005	.16		005	.16		005	.0577		005	.16		005	.16		005	.16
So. Dakota		007	.18		005	N/A		005	N/A		005	N/A		007	.16		007	.063
Tennessee		007	.17		007	.20		007	.0722		005	N/A		007	.4		005	N/A
Texas		007	.20		007	.20		007	.0722		007	.20		007	.5		007	.15
Utah		007	.19		007	.19		007	.0586		007	.19		007	.19		007	.19
Vermont		001	.17		001	N/A		001	N/A		001	N/A		001	N/A		001	N/A
Vermont*		002	.09		000	N/A		000	N/A		000	N/A		000	N/A		000	N/A
Virginia		009	.16		009	.16		009	.0577		009	.16		009	.16		009	.16
Virginia*		010	.035		010	.035		010	.0126		010	.035		010	.035		010	.035
Washington		007	.23		007	.23		007	.083		007	.23		005	N/A		005	N/A
West Virginia		005	.2535		005	.2535		005	.0915		005	.2535		005	.2535		005	.2535
Wisconsin		007	.267		007	.267		007	.0964		007	.267		007	.267		007	.267
Wyoming		007	.08		007	.08		007	.0289		007	.08		005	N/A		005	N/A

* Surcharge

** Period rate change is effective

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

2 Natural Gas tax is on LNG only

3 Natural Gas: Alternative Fuel CNG .06 p/g L85 or M85 .06 p/g.