

IFTA Final Fuel Use Tax Rate and Rate Code Table

Note: Only use this rate schedule for the period January 1 - March 31, 1998.

Note: Gallon - U.S. \$ per gallon (p/g); Liter - Canadian \$ per liter (p/l) U.S./Canada exchange rate - 1.421217036

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
Alabama		009	.17		009	.16		009	.15		009	.15		009	.15
Alaska		011	2397		011	2397		011	2277		011	1731		010	N/A
Arizona		020	.27		011	N/A		011	N/A		020	N/A		013	N/A
Arkansas		011	.185		011	.185		011	.185		011	.165		011	.05
British Columbia		009	.3053		009	.293		008	N/A		009	.0533		009	N/A
California		009	.263		009	N/A		009	.091		009	.061		009	.071
Colorado		011	.205		011	.22		010	.22		011	.205		011	N/A
Connecticut		009	.18		009	.36		009	.35		009	N/A		009	N/A
Delaware		007	.22		007	.23		007	.23		007	.22		007	.22
Florida		011	.2707		011	.1507		011	.1507		010	N/A		009	N/A
Georgia		009	.1046		009	.1046		009	.1046		009	.1046		009	.1046
Idaho		011	.25		009	N/A		009	N/A		011	.181		011	.197
Illinois		011	.274		011	.246		011	.246		011	.251		011	.243
Indiana		021	.16		021	.16		021	.16		021	.16		021	.16
Indiana*		022	.11		022	.11		022	.11		022	.11		022	.11
Iowa		011	.225		011	.20		011	.19		011	.20		010	N/A
Kansas		011	.20		011	.18		011	.18		011	.17		011	.17
Kentucky		013	.12		013	.15		013	.15		013	.15		013	.12
Kentucky*		014	.052		014	.022		014	.022		014	.022		014	.052
Louisiana		011	.20		011	.20		011	.20		011	.16		011	.16
Maine		005	.20		005	N/A		005	N/A		005	.18		005	.18
Maine*		011	.2903		011	.3053		011	.2397		011	.1518		009	N/A
Maryland		009	.2425		009	.235		009	.235		009	.235		009	.235
Massachusetts		009	.21		009	.21		009	.21		009	.10		009	.10
Michigan		012	.092		009	N/A		009	N/A		009	N/A		009	N/A
Michigan*		013	.12		N/A	N/A		N/A	N/A		N/A	N/A		N/A	N/A
Minnesota		011	.20		011	.20		011	.20		011	.15		011	.12
Mississippi		011	.18		011	.18		011	.18		011	.17		011	.18
Missouri		011	.17		010	N/A		009	N/A		011	.174		011	.174
Montana		011	.2775		011	.27		011	.27		009	N/A		010	.075
Nebraska		011	.246		011	.246		011	.246		011	.246		011	.246
Nevada		011	.27		009	N/A		009	.13		011	.22		011	.21

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 IFTA-105 (3/98)

Use for 1st Quarter 1998 only.

Note: Gallon - U.S. \$ per gallon (p/g); Liter - Canadian \$ per liter (p/l) U.S./Canada exchange rate - 1.4212/7.035

Jurisdiction	Diesel			Motor Fuel Gasoline			Ethanol/Gasoline			Propane (LPG)			CNG (Natural Gas)			
	Effective Date **	Rate Code	Liter Gallon	Effective Date **	Rate Code	Liter Gallon	Effective Date **	Rate Code	Liter Gallon	Effective Date **	Rate Code	Liter Gallon	Effective Date **	Rate Code	Liter Gallon	
New Brunswick NB		009	3549 .137		009	285 .107		009	N/A	N/A	009	1784 .057		009	N/A	N/A
Newfoundland NF		009	4394 .165		009	4394 .165		009	N/A	N/A	009	1864 .07		009	4394 .165	N/A
New Hampshire NH		005	18 .0575		005	N/A	N/A		005	N/A	N/A			005	N/A	N/A
New Jersey NJ		007	175 .0657		007	145 .0544		007	145 .0544		007	0925 .0347		007	0925 .0347	N/A
New Mexico NM		011	18 .0676		009	N/A	N/A		009	N/A	N/A			010	03 .0113 <sup>1</sup>	N/A
New York NY		009	3025 .1136		009	307 .1153		009	307 .1153		009	161 .0605		009	307 .1153	N/A
No. Carolina NC		011	223 .0837		011	223 .0837		011	223 .0837		011	223 .0837		011	223 .0837	N/A
No. Dakota ND		011	20 .0751		011	20 .0751		011	20 .0751		011	20 .0751		011	20 .0751	N/A
Nova Scotia NS		009	4101 .154		009	3595 .135		009	N/A	N/A	009	1864 .07		009	N/A	N/A
Ohio OH		021	22 .0826		021	22 .0826		021	22 .0826		021	22 .0826		021	22 .0826 <sup>2</sup>	N/A
Ohio*		022	03 .0113		022	03 .0113		022	03 .0113		022	03 .0113		022	03 .0113	N/A
Oklahoma OK		011	13 .0488		011	16 .0601		011	16 .0601		011	16 .0601		011	16 .0601	N/A
Ontario ON		005	2808 .143		005	3915 .147		005	3915 .147		005	1145 .043		005	N/A	N/A
Oregon OR		009	N/A		009	N/A	N/A		009	N/A	N/A			009	N/A	N/A
Pennsylvania PA		016	308 .1157		016	259 <sup>3</sup> .0973		016	259 .0973		016	259 .0973		016	259 .0973	N/A
Prince Edward Is PE		010	3595 .135		010	3462 .13		009	N/A	N/A	010	3462 .13		009	N/A	N/A
Quebec PQ		011	4314 .152		009	4048 .152		009	4048 .152		009	N/A		009	N/A	N/A
Rhode Island RI		007	28 .1251		007	28 .1051		007	28 .1051		007	28 .1051		007	N/A	N/A
Saskatchewan SK		011	3995 .15		011	3995 .15		011	3995 .15		011	2397 .09		009	N/A	N/A
So. Carolina SC		009	16 .0501		009	16 .0601		009	16 .0601		009	16 .0601		009	16 .0601	N/A
So. Dakota SD		011	21 .0789		009	N/A	N/A		009	N/A	N/A			011	19 .0713	N/A
Tennessee TN		011	17 .0538		011	20 .0751		009	N/A	N/A	011	14 .0526		009	N/A	N/A
Texas TX		011	20 .0751		011	20 .0751		011	20 .0751		011	15 .0563		011	15 .0563	N/A
Utah UT		011	245 .092		011	245 .092		011	245 .092		011	N/A <sup>5</sup>		011	N/A <sup>5</sup>	N/A
Vermont VT		009	17 .0638		005	N/A	N/A		005	N/A	N/A			005	N/A	N/A
Vermont*		010	09 .0538		N/A	N/A	N/A		N/A	N/A	N/A			N/A	N/A	N/A
Virginia VA		017	15 .0501		017	16 .0501		017	16 .0501		017	16 .0501		017	16 .0501	N/A
Virginia*		018	035 .0131		018	035 .0131		018	035 .0131		018	035 .0131		018	035 .0131	N/A
Washington WA		011	23 .0864		011	23 .0864		011	23 .0864		011	N/A		009	N/A	N/A
West Virginia WV		009	2535 .0952		009	2535 .0952		009	2535 .0952		009	2535 .0952		009	2535 .0952	N/A
Wisconsin WI		011	278 .044		011	278 .044		011	278 .044		011	182 .0683		011	198 .0745	N/A
Wyoming WY		011	08 .03		011	08 .03		011	08 .03		011	N/A		009	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 1.499M-85 1.752, Methanol 2.024 LNG 1.718, Propane/LPG 1.371 CNG 3.948 E-85 1.085 (29,000 BTUs @ 3,000 psi)

4 Natural Gas: Alternative Fuel CNG .09 per gallon E85 or M85 .09 per gallon

5 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.

\* Surcharge

\*\* Period rate change is effective