

Use for 2nd Quarter 1998 only.

IFTA Final Fuel Use Tax Rate and Rate Code Table

IFTA-105

Note: Only use this rate schedule for the period April 1 - June 30, 1998.

Note: Gallon - U.S. \$ per gallon (p/g); Liter - Canadian \$ per liter (p/l) U.S./Canada exchange rate - 14138/7073

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	Liter
Alabama	010	17	.0635	010	15	.0598	010	15	.0598	010	N/A	N/A	010	N/A	N/A	010	N/A	N/A
Alberta	012	2409	.06	012	2409	.09	012	2289	.0855	012	174	.085	011	N/A	N/A	011	N/A	N/A
Arizona	021	27	.1609	012	N/A	N/A	012	N/A	N/A	021	N/A	N/A	014	N/A	N/A	014	N/A	N/A
Arkansas	012	185	.0691	012	185	.0691	012	135	.0691	012	165	.0616	012	.05	.0187	010	N/A	N/A
British Columbia	010	3079	.115	010	2945	.11	009	N/A	N/A	010	.0535	.02	010	N/A	N/A	010	N/A	N/A
California	010	253	.0882	010	N/A	N/A	010	.091	.0335	010	.061	.0224	010	.071	.0261	010	.071	.0261
Colorado	012	205	.0156	012	22	.0822	011	22	.0822	012	205	.0758	012	N/A	N/A	012	N/A	N/A
Connecticut	010	18	.0772	010	56	.1345	010	35	.1307	010	N/A	N/A	010	N/A	N/A	010	N/A	N/A
Delaware	008	22	.0822	008	23	.0859	008	23	.0859	008	22	.0822	008	22	.0822	008	22	.0822
Florida	012	2707	.1011	012	1507	.0563	012	1507	.0563	011	N/A	N/A	010	N/A	N/A	010	N/A	N/A
Georgia	010	1021	.0381	010	1021	.0381	010	1021	.0381	010	1021	.0381	010	1021	.0381	010	1021	.0381
Idaho	012	25	.0934	010	N/A	N/A	010	N/A	N/A	012	181	.0675	012	197	.0735	012	197	.0735
Illinois	012	274	.1023	012	248	.0919	012	246	.0919	012	251	.0938	012	243	.0908	012	243	.0908
Indiana	023	15	.0598	023	16	.0598	023	15	.0598	023	16	.0598	023	15	.0598	023	15	.0598
Indiana*	024	11	.0411	024	11	.0411	024	11	.0411	024	11	.0411	024	11	.0411	024	11	.0411
Iowa	012	225	.084	012	20	.0747	012	19	.071	012	20	.0747	011	N/A	N/A	011	N/A	N/A
Kansas	012	20	.0747	012	18	.0672	012	18	.0672	012	17	.0635	012	17	.0635	012	17	.0635
Kentucky	015	12	.0448	015	15	.056	015	15	.056	015	15	.056	015	12	.0448	015	12	.0448
Kentucky*	016	052	.0194	016	022	.0082	016	022	.0082	016	022	.0082	016	052	.0194	016	052	.0194
Louisiana	012	20	.0747	012	20	.0747	012	20	.0747	012	16	.0598	012	15	.0598	012	15	.0598
Maine	006	20	.0747	006	N/A	N/A	006	N/A	N/A	006	18	.0672	006	18	.0672	006	18	.0672
Maine*	012	2918	.109	012	3079	.115	012	2409	.09	012	1526	.057	010	N/A	N/A	010	N/A	N/A
Maryland	010	2425	.0906	010	235	.0878	010	235	.0878	010	235	.0878	010	235	.0878	010	235	.0878
Massachusetts	010	21	.0784	010	21	.0784	010	21	.0784	010	097	.0362	010	097	.0362	010	097	.0362
Michigan	014	09 <sup>2</sup>	.0335	010	N/A	N/A	010	N/A	N/A	010	N/A	N/A	010	N/A	N/A	010	N/A	N/A
Michigan*	015	12	.048	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Minnesota	012	20	.0747	012	20	.0747	012	20	.0747	012	15	.055	012	12	.0448	012	12	.0448
Mississippi	012	18	.0672	012	18	.0672	012	13	.0672	012	17	.0635	012	18 <sup>3</sup>	.0672	012	18 <sup>3</sup>	.0672
Missour	012	17	.0635	011	N/A	N/A	010	N/A	N/A	012	17 <sup>4</sup>	.0635	012	17 <sup>4</sup>	.0635	012	17 <sup>4</sup>	.0635
Montana	012	2775	.1037	012	27	.1009	012	27	.1009	010	N/A	N/A	011	07 <sup>5</sup>	.0261	011	07 <sup>5</sup>	.0261
Nebraska	012	228	.0852	012	228	.0852	012	228	.0852	012	228	.0852	012	228	.0852	012	228	.0852
Nevada	012	27	.1009	010	N/A	N/A	010	13 <sup>6</sup>	.071	012	22	.0822	012	21	.0784	012	21	.0784

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 (6/98)

Use for 2nd Quarter 1998 only.

Note: Gallon - U.S. \$ per gallon (p/g); Liter - Canadian \$ per liter (p/l) U.S./Canada exchange rate - 1.4138/7073

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
New Brunswick	010	3668	137	010	2065	107	010	N/A	N/A	010	1794	057	010	N/A	N/A
Newfoundland	010	4417	165	010	4417	165	010	N/A	N/A	010	1874	07	010	4417	165
New Hampshire	006	18	0872	006	N/A	N/A	006	N/A	N/A	006	N/A	N/A	006	N/A	N/A
New Jersey	008	175	0654	008	145	0542	008	145	0542	008	0925	0546	008	0925	0346
New Mexico	012	18	0672	010	N/A	N/A	010	N/A	N/A	012	06	0224	011	06	10224
New York	010	2985	108	010	30	1121	010	30	1121	010	154	0575	010	30	1121
No. Carolina	012	223	0833	012	223	0833	012	223	0833	012	223	0833	012	223	0833
No. Dakota	012	20	0747	012	20	0747	012	20	0747	012	20	0747	012	20	0747
Nova Scotia	010	4123	154	010	3614	135	010	N/A	N/A	010	1874	07	010	N/A	N/A
Ohio	023	22	0822	023	22	0822	023	22	0822	023	22	0822	023	22	0822
Ohio*	024	03	0112	024	03	0112	024	03	0112	024	03	0112	024	03	0112
Oklahoma	012	13	0186	012	16	0598	012	15	0598	012	16	0598	012	16	0598
Ontario	006	3828	143	006	3935	147	006	3935	147	006	1151	043	006	N/A	N/A
Oregon	010	N/A	N/A	010	N/A	N/A	010	N/A	N/A	010	N/A	N/A	010	N/A	N/A
Pennsylvania	017	308	115	017	259	0987	017	259	0987	017	259	0987	017	259	0987
Prince Edward Is	011	3614	135	011	348	13	010	N/A	N/A	011	348	13	010	N/A	N/A
Quebec	012	4337	162	010	4069	152	010	4069	152	010	N/A	N/A	010	N/A	N/A
Rhode Island	008	28	1046	008	28	1046	008	23	1046	008	28	1046	008	N/A	N/A
Saskatchewan	012	4016	15	012	4016	15	012	4016	15	012	2409	05	010	N/A	N/A
So. Carolina	010	16	0598	010	16	0598	010	15	0598	010	16	0598	010	16	0598
So. Dakota	012	21	0784	010	N/A	N/A	010	N/A	N/A	012	19	071	012	09	0335
Tennessee	012	17	0635	012	20	0747	010	N/A	N/A	012	14	0523	010	N/A	N/A
Texas	012	20	0747	012	20	0747	012	20	0747	012	15	056	012	15	056
Utah	012	245	0915	012	245	0915	012	245	0915	012	N/A	N/A	012	N/A	N/A
Vermont	011	17	0535	006	N/A	N/A	006	N/A	N/A	006	N/A	N/A	006	N/A	N/A
Vermont*	012	09	0336	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Virginia	019	16	0598	019	16	0598	019	15	0598	019	16	0598	019	15	0598
Virginia*	020	035	0131	020	035	0131	020	035	0131	020	035	0131	020	035	0131
Washington	012	23	0859	012	23	0859	010	23	0859	010	N/A	N/A	010	N/A	N/A
West Virginia	010	2535	0947	010	2535	0947	010	2535	0947	010	2535	0947	010	2535	0947
Wisconsin	012	284	1061	012	284	1061	012	234	1061	012	186	0695	012	203	0758
Wyoming	012	08	0299	012	08	0299	012	08	0299	010	N/A	N/A	010	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 1.495; M-85 1.752; Methanol 2.024; LNG 1.718; Propane/LPG 1.37; CNG 3.948 (29,000 BTUs @ 3,000 psi); CNG 123.907 (9109.4 BTUs/scf); CNG 5.572(20,551 BTUs/lb)

4 Natural Gas: Alternative Fuel CNG .09 per gallon E85 or M85 .09 per gallon  
 5 As of 7/1/97 LP6 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  
 IFTA-105 (6/98) (back)