

4th Quarter 1996

Note: Gallon - U.S. \$ per gallon (p/g); Liter - Canadian \$ per liter (p/l) U.S./Canada exchange rate - 1.3705/7.7297

| Jurisdiction | Diesel | | | Motor Fuel Gasoline | | | Ethanol/Gasohol | | | Propane (LPG) | | | CNG (Natural Gas) | | |
|--------------------|-------------------|-----------|-------|---------------------|-----------|-------|-------------------|-----------|-------|-------------------|-----------|-------|-------------------|-----------|------------------|
| | Effective Date ** | Rate Code | Liter | Effective Date ** | Rate Code | Liter | Effective Date ** | Rate Code | Liter | Effective Date ** | Rate Code | Liter | Effective Date ** | Rate Code | Liter |
| Nevada | | 006 | .0978 | | 004 | N/A | | 004 | N/A | | 006 | .23 | | 006 | .23 |
| New Brunswick | | 004 | .3784 | | 004 | .2855 | | 004 | N/A | | 004 | .067 | | 004 | N/A |
| Newfoundland | | 004 | .4557 | | 004 | .4557 | | 004 | N/A | | 004 | .165 | | 004 | .4557 |
| New Jersey | | 002 | .75 | | 002 | .145 | | 002 | .145 | | 002 | .0335 | | 002 | .0925 |
| New Mexico | | 006 | .18 | | 004 | N/A | | 004 | N/A | | 006 | .03 | | 005 | .03 ¹ |
| New York | | 004 | .3024 | | 004 | .2994 | | 004 | .2994 | | 004 | .0587 | | 004 | .2994 |
| No. Carolina | | 006 | .217 | | 006 | .0786 | | 006 | .217 | | 006 | .0786 | | 006 | .217 |
| No. Dakota | | 005 | .20 | | 005 | .0724 | | 005 | .20 | | 005 | .0724 | | 005 | .20 |
| Nova Scotia | | 004 | .4253 | | 004 | .3728 | | 004 | N/A | | 004 | .1933 | | 004 | N/A |
| Ohio | | 011 | .22 | | 011 | .0797 | | 011 | .22 | | 011 | .0797 | | 011 | .22 |
| Ohio* | | 012 | .03 | | 012 | .0109 | | 012 | .03 | | 012 | .0109 | | 012 | .03 |
| Oklahoma | | 006 | .13 | | 006 | .0471 | | 006 | .13 | | 006 | .0579 | | 006 | .13 |
| Oregon | | 004 | N/A | | 004 | N/A | | 004 | N/A | | 004 | N/A | | 004 | N/A |
| Pennsylvania | | 007 | .2235 | | 007 | .0809 | | 007 | .2235 | | 007 | .0809 | | 007 | .2235 |
| Pennsylvania* | | 008 | .06 | | 008 | .0217 | | 008 | .06 | | 008 | .0217 | | 008 | .06 |
| Prince Edward IsPE | | 004 | .3452 | | 004 | .3314 | | 004 | N/A | | 004 | .12 | | 004 | N/A |
| Quebec | | 004 | .3673 | | 004 | .4198 | | 004 | .4191 | | 004 | .152 | | 004 | N/A |
| Rhode Island | | 002 | .28 | | 002 | .28 | | 002 | .28 | | 002 | .1014 | | 002 | N/A |
| Saskatchewan | | 005 | .4143 | | 005 | .4143 | | 005 | .4143 | | 005 | .09 | | 004 | N/A |
| So. Carolina | | 004 | .16 | | 004 | .0579 | | 004 | .16 | | 004 | .0579 | | 004 | .16 |
| So. Dakota | | 005 | .18 | | 004 | N/A | | 004 | N/A | | 005 | .16 | | 005 | .06 ³ |
| Tennessee | | 006 | .17 | | 005 | .20 | | 004 | N/A | | 005 | .14 | | 004 | N/A |
| Texas | | 006 | .20 | | 006 | .0724 | | 006 | .20 | | 005 | .15 | | 005 | .15 |
| Utah | | 005 | .19 | | 005 | .19 | | 006 | .19 | | 005 | .19 | | 006 | .19 |
| Virginia | | 007 | .16 | | 007 | .0579 | | 007 | .16 | | 007 | .0579 | | 007 | .16 |
| Virginia* | | 008 | .035 | | 008 | .0127 | | 008 | .035 | | 008 | .0127 | | 008 | .035 |
| Washington | | 005 | .23 | | 005 | .0833 | | 005 | .23 | | 004 | N/A | | 004 | N/A |
| West Virginia | | 004 | .2535 | | 004 | .0918 | | 004 | .2535 | | 004 | .0918 | | 004 | .2535 |
| Wisconsin | | 006 | .267 | | 006 | .0967 | | 006 | .267 | | 006 | .0967 | | 006 | .267 |
| Wyoming | | 006 | .08 | | 005 | .029 | | 006 | .08 | | 004 | N/A | | 004 | N/A |

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

² Natural Gas tax is on LNG only.

³ Natural Gas: Alternative Fuel CNG .06 p/g E85 or M85 .06 p/g.

* Surcharge

** Period rate change is effective

International Fuel Tax Agreement

Note: Gallon - U.S. \$ per gallon (p/g); Liter - Canadian \$ per liter (p/l) U.S./Canada exchange rate - 1.37051/7297

| Jurisdiction | Diesel | | | Motor Fuel: Gasoline | | | Ethanol/Casohol | | | Propane (LPG) | | | CNG (Natural Gas) | | |
|------------------|------------------|-----------|------------------|----------------------|-----------|-------|------------------|-----------|-------|------------------|-----------|-------|-------------------|-----------|-------|
| | Effective Date** | Rate Code | Liter | Effective Date** | Rate Code | Liter | Effective Date** | Rate Code | Liter | Effective Date** | Rate Code | Liter | Effective Date** | Rate Code | Liter |
| Alabama | | 004 | .17 | | 004 | .16 | | 004 | .11 | | 004 | .0579 | | 004 | N/A |
| Alberta | | 006 | .2486 | | 006 | .2486 | | 006 | .2181 | | 006 | .0855 | | 005 | N/A |
| Arizona | | 011 | .18 | | 006 | N/A | | 006 | N/A | | 011 | .18 | | 007 | .01 |
| Arizona* | | 012 | .08 | | 000 | N/A | | 000 | N/A | | 012 | .08 | | 000 | N/A |
| Arkansas | | 006 | .185 | | 006 | .185 | | 006 | .115 | | 006 | .165 | | 006 | .05 |
| British Columbia | | 004 | .3176 | | 004 | .3038 | | 003 | N/A | | 003 | N/A | | 004 | N/A |
| California | | 004 | .18 | | 004 | N/A | | 004 | .01 | | 004 | .06 | | 004 | .07 |
| Colorado | | 005 | .205 | | 006 | .22 | | 005 | .21 | | 006 | .205 | | 005 | .205 |
| Connecticut | | 004 | .18 | | 004 | .38 | | 004 | .31 | | 004 | N/A | | 004 | N/A |
| Delaware | | 002 | .22 | | 002 | .23 | | 002 | .21 | | 002 | .22 | | 002 | .22 |
| Florida | | 006 | .2627 | | 006 | .125 | | 006 | .115 | | 006 | N/A | | 004 | N/A |
| Georgia | | 004 | .1049 | | 004 | .1049 | | 004 | .1049 | | 004 | .038 | | 004 | .1049 |
| Idaho | | 006 | .25 | | 004 | N/A | | 004 | N/A | | 004 | N/A | | 006 | .197 |
| Illinois | | 006 | .274 | | 006 | .248 | | 006 | .218 | | 006 | .0898 | | 006 | .238 |
| Indiana | | 011 | .15 | | 011 | .16 | | 011 | .13 | | 011 | .16 | | 011 | .16 |
| Indiana* | | 012 | .11 | | 012 | .11 | | 012 | .11 | | 012 | .11 | | 012 | .11 |
| Iowa | | 006 | .225 | | 006 | .20 | | 006 | .13 | | 006 | .13 | | 005 | N/A |
| Kansas | | 006 | .20 | | 006 | .18 | | 006 | .13 | | 006 | .17 | | 006 | .17 |
| Kentucky | | 003 | .12 | | 003 | .15 | | 003 | .15 | | 003 | .15 | | 003 | .12 |
| Kentucky* | | 004 | .052 | | 004 | .022 | | 004 | .022 | | 004 | .022 | | 004 | .052 |
| Louisiana | | 006 | .20 | | 006 | .20 | | 006 | .21 | | 006 | .21 | | 006 | .16 |
| Manitoba | | 006 | .301 | | 006 | .3176 | | 006 | .2486 | | 006 | .09 | | 004 | N/A |
| Maryland | | 004 | .2425 | | 004 | .235 | | 004 | .235 | | 004 | .0851 | | 004 | .235 |
| Massachusetts | | 004 | .21 | | 004 | .21 | | 004 | .21 | | 004 | .076 | | 004 | .092 |
| Michigan | | 004 | .09 ² | | 004 | .15 | | 004 | .15 | | 004 | .0543 | | 004 | N/A |
| Minnesota | | 006 | .20 | | 006 | .20 | | 006 | .20 | | 006 | .20 | | 006 | .20 |
| Mississippi | | 006 | .18 | | 006 | .18 | | 006 | .18 | | 006 | .18 | | 006 | .18 |
| Missouri | | 006 | .17 | | 005 | N/A | | 004 | N/A | | 004 | N/A | | 006 | .17 |
| Montana | | 006 | .2775 | | 006 | .27 | | 006 | .27 | | 006 | .0978 | | 005 | .07 |
| Nebraska | | 006 | .253 | | 006 | .253 | | 006 | .253 | | 006 | .0916 | | 006 | .253 |

¹ Natural Gas is 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.

² Unlicensed carrier and other non carrier vehicles charged .15 on diesel fuel. Currently licensed IFTA and Michigan carriers charge .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 100 cubic feet.

⁴ No tax collected on Propane and Natural Gas at retail (carriers may not claim tax paid).

⁵ Natural Gas 120 cubic feet.

* Surcharge

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