

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 - 1.4212/7036

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 AL		009 17	.0638			009 16	.0601			009 16	.0601			009 N/A	N/A			009 N/A	N/A	
Alberta AB		011 2397	.09			011 2397	.09			011 2277	.0855			011 1731	.065			010 N/A	N/A	
Arizona AZ		020 27	.1014			011 N/A	N/A			011 N/A	N/A			020 N/A	N/A			013 N/A	N/A	
Arkansas AR		011 185	.0695			011 185	.0695			011 185	.0695			011 165	.062			011 05	.0188	
British Columbia BC		009 3063	.115			009 293	.11			008 N/A	N/A			009 0533	.02			009 N/A	N/A	
California CA		009 263	.0968			009 N/A	N/A			009 09 ¹	.0338			009 06 ¹	.0225			009 07 ¹	.0263 ¹	
Colorado CO		011 205	.077			011 22	.0826			010 22	.0826			011 205	.077			011 N/A	N/A	
Connecticut CT		009 18	.0676			009 36	.1352			009 35	.1314			009 N/A	N/A			009 N/A	N/A	
Delaware DE		007 22	.0826			007 23	.0864			007 23	.0864			007 22	.0826			007 22	.0826	
Florida FL		011 2707	.1016			011 1507	.0566			011 1507	.0566			010 N/A	N/A			009 N/A	N/A	
Georgia GA		009 1046	.0393			009 1046	.0393			009 1046	.0393			009 1046	.0393			009 1046	.0393	
Idaho ID		011 25	.0939			009 N/A	N/A			009 N/A	N/A			011 181	.068			011 197	.074	
Illinois IL		011 274	.1029			011 246	.0924			011 246	.0924			011 251	.0943			011 243	.0912	
Indiana IN		021 16	.0601			021 16	.0601			021 16	.0601			021 16	.0601			021 16	.0601	
Indiana* IN		022 11	.0413			022 11	.0413			022 11	.0413			022 11	.0413			022 11	.0413	
Iowa IA		011 225	.0845			011 20	.0751			011 19	.0713			011 20	.0751			010 N/A	N/A	
Kansas KS		011 20	.0751			011 18	.0676			011 18	.0676			011 17	.0638			011 17	.0638	
Kentucky KY		013 12	.0451			013 15	.0563			013 15	.0563			013 15	.0563			013 12	.0451	
Kentucky* KY		014 052	.0195			014 022	.0083			014 022	.0083			014 022	.0083			014 052	.0195	
Louisiana LA		011 20	.0751			011 20	.0751			011 20	.0751			011 16	.0601			011 16	.0601	
Maine ME		005 20	.0751			005 N/A	N/A			005 N/A	N/A			005 18	.0676			005 18	.0676	
Manitoba MB		011 2903	.109			011 3063	.115			011 2397	.09			011 1518	.057			009 N/A	N/A	
Maryland MD		009 2425	.0911			009 235	.0882			009 235	.0882			009 235	.0882			009 235	.0882	
Massachusetts MA		009 21	.0789			009 21	.0789			009 21	.0789			009 10	.0375			009 10	.0375	
Michigan MI		012 09 ²	.0338			009 N/A	N/A			009 N/A	N/A			009 N/A	N/A			009 N/A	N/A	
Michigan* MI		013 12	.0451			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 MN		011 20	.0751			011 20	.0751			011 20	.0751			011 15	.0563			011 12	.0451	
Mississippi MS		011 18	.0676			011 18	.0676			011 18	.0676			011 17	.0638			011 18 ³	.0676 ³	
Missouri MO		011 17	.0638			010 N/A	N/A			009 N/A	N/A			011 17 ⁴	.0638 ⁴			011 17 ⁴	.0638 ⁴	
Montana MT		011 2775	.1042			011 27	.1014			011 27	.1014			009 N/A	N/A			010 07 ⁵	.0263 ⁵	
Nebraska NE		011 246	.0924			011 246	.0924			011 246	.0924			011 246	.0924			011 246	.0924	
Nevada NV		011 27	.1014			009 N/A	N/A			009 19 ⁶	.0713			011 22	.0826			011 21	.0789	

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

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 - 14212/7036

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
New Brunswick NB		009	.3649	.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
New Hampshire NH		005	.18	.0675		005	N/A	N/A		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
New Mexico NM		011	.18	.0676		009	N/A	N/A		009	N/A	N/A		011	.06	.0225		010	.03	.0113 ¹
New York NY		009	.3025	.1136		009	.307	.1153		009	.307	.1153		009	.161	.0605		009	.307	.1153
No. Carolina NC		011	.223	.0837		011	.223	.0837		011	.223	.0837		011	.223	.0837		011	.223	.0837
No. Dakota ND		011	.20	.0751		011	.20	.0751		011	.20	.0751		011	.20	.0751		011	.20	.0751
Nova Scotia NS		009	.4101	.134		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 ²
Ohio* OH		022	.03	.0113		022	.03	.0113		022	.03	.0113		022	.03	.0113		022	.03	.0113
Oklahoma OK		011	.13	.0488		011	.16	.0601		011	.16	.0601		011	.16	.0601		011	.16	.0601
Ontario ON		005	.3808	.143		005	.3915	.147		005	.3915	.147		005	1145	.043		005	N/A	N/A
Oregon OR		009	N/A	N/A		009	N/A	N/A		009	N/A	N/A		009	N/A	N/A		009	N/A	N/A
Pennsylvania PA		016	.308	.1157		016	.259 ³	.0973 ³		016	.259	.0973		016	.259	.0973		016	.259	.0973
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	.132		009	.4048	.152		009	.4048	.152		009	N/A	N/A		009	N/A	N/A
Rhode Island RI		007	.28	.1051		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	.0601		009	.16	.0601		009	.16	.0601		009	.16	.0601		009	.16	.0601
So. Dakota SD		011	.21	.0789		009	N/A	N/A		009	N/A	N/A		011	.19	.0713		011	.09	.0338 ⁴
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
Utah UT		011	.245	.092		011	.245	.092		011	.245	.092		011	N/A ⁵	N/A ⁵		011	N/A ⁵	N/A ⁵
Vermont VT		009	.17	.0638		005	N/A	N/A		005	N/A	N/A		005	N/A	N/A		005	N/A	N/A
Vermont* VT		010	.09	.0338		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 VA		017	.16	.0601		017	.16	.0601		017	.16	.0601		017	.16	.0601		017	.16	.0601
Virginia* VA		018	.035	.0131		018	.035	.0131		018	.035	.0131		018	.035	.0131		018	.035	.0131
Washington WA		011	.23	.0864		011	.23	.0864		009	N/A	N/A		009	N/A	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
Wisconsin WI		011	.278	.1044		011	.278	.1044		011	.278	.1044		011	.182	.0683		011	.198	.0743
Wyoming WY		011	.08	.03		011	.08	.03		011	.08	.03		009	N/A	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.