

Note: Only use this rate schedule for the period January 1 - March 31, 2002.

Note: Gallon Liter - U.S. \$ per gallon (p/g); - Canadian \$ per liter (p/l) U.S./Canada exchange rate - 1.5646/.6391

Jurisdiction	D (Diesel)				G (Motor Fuel Gasoline)			E (Ethanol)				P (Propane (LPG))				C (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		025	.17	.0703		025	.16	.0661		025	N/A	N/A		025	N/A	N/A		025	N/A	N/A
Alberta AB		027	.2177	.09		027	.2177	.09		027	N/A	N/A		027	.1572	.065		026	N/A	N/A
Arizona AZ		036	.26 ¹	.1075 ¹		027	N/A	N/A		027	N/A	N/A		036	N/A	N/A		029	N/A	N/A
Arkansas AR		027	.225	.093		027	.215	.0889		027	.215	.0889		027	.165	.0682		027	.05	.0207
British Columbia BC		025	.2782 ²	.115 ²		025	.2661	.11		024	N/A	N/A		025	.0508	.021		025	N/A	N/A
California CA		025	.282	.1166		025	N/A	N/A		025	.09	.0372		025	.06	.0248		025	.07 ³	.0289 ³
Colorado CO		027	.205	.0847		027	.22	.0909		026	.205	.0847		027	.205	.0847		027	.205	.0847
Connecticut CT		025	.18	.0744		025	.25	.1033		025	.32	.1323		025	N/A	N/A		025	N/A	N/A
Delaware DE		023	.22	.0909		023	.23	.0951		023	.23	.0951		023	.22	.0909		023	.22	.0909
Florida FL		027	.2847	.1177		027	.1897	.0784		027	N/A	N/A		026	N/A	N/A		025	N/A	N/A
Georgia GA		025	.1061	.0439		025	.1061	.0439		025	.1061	.0439		025	.1061	.0439		025	.1061	.0439
Idaho ID		027	.25	.1033		025	N/A ⁴	N/A ⁴		025	N/A	N/A		027	.181	.0748		027	.197	.0814
Illinois IL		027	.294	.1215		027	.266	.11		027	.266	.11		027	.263	.1087		027	.261	.1079
Indiana IN		053	.16	.0661		053	.16	.0661		053	.16	.0661		053	.16	.0661		053	.16	.0661
Indiana IN		054	.11	.0455		054	.11	.0455		054	.11	.0455		054	.11	.0455		054	.11	.0455
Iowa IA		027	.225	.093		027	.20	.0827		027	.19	.0785		027	.20	.0827		026	.16	.0661
Kansas KS		027	.23	.0951		027	.21	.0868		027	.23	.0951		027	.20	.0827		027	.20	.0827
Kentucky KY		045	.12	.0496		045	.15	.062		045	.15	.062		045	.15	.062		045	.12	.0496
Kentucky KY		046	.052	.0215		046	.022	.0091		046	.022	.0091		046	.022	.0091		046	.052	.0215
Louisiana LA		027	.20	.0827		027	.20	.0827		027	.20	.0827		027	.16	.0661		027	.16	.0661
Maine ME		022	.23	.0951		021	N/A	N/A		022	.156	.0645		022	.16	.0661		022	.0191 ⁵	.0079 ⁵
Manitoba MB		027	.2637	.109		027	.2782	.115		027	.2782	.115		027	.1379	.057		025	N/A	N/A
Maryland MD		025	.2425	.1002		025	.235	.0971		025	.235	.0971		025	.235	.0971		025	.235	.0971
Massachusetts MA		025	.21	.0868		025	.21	.0868		025	.21	.0868		025	.108	.0446		025	.108	.0446
Michigan MI		044	.09	.0372		026	N/A	N/A		026	N/A	N/A		026	N/A	N/A		026	N/A	N/A
Michigan MI		045	.12 ⁶	.0496 ⁶		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		027	.20	.0827		027	.20	.0827		027	.20	.0827		027	.15	.062		027	.20	.0827
Mississippi MS		027	.18	.0744		027	.18	.0744		027	.18	.0744		027	.17	.0703		027	.18 ⁷	.0744 ⁷
Missouri MO		027	.17	.0703		026	.17	.0703		025	.17	.0703		027	.17 ⁸	.0703 ⁸		027	.17 ⁸	.0703 ⁸
Montana MT		027	.2775	.1147		027	.27	.1116		027	.27	.1116		025	.0518	.0214		026	.07	.0289
Nebraska NE		027	.245	.1013		027	.245	.1013		027	N/A	N/A		027	.245	.1013		027	.245	.1013
Nevada NV		027	.27	.1116		025	N/A	N/A		025	N/A	N/A		027	.22	.0909		027	.21	.0868
New Brunswick NB		025	.3726	.154		025	.3145	.13		025	N/A	N/A		025	.1621	.067		025	.3726	.154

¹ Biodiesel fuel does not meet Arizona Statutory definition of alternate fuel and is taxable at a rate of .26 per gal.

² PuriNOx exempt from tax 8/1/01 to 7/31/04.

³ CNG to be reported for each 100 cubic foot at standard pressure and temperature. Report as Ethanol, Methanol or blend of alcohol when containing not more than 15% gasoline or diesel.

⁴ ID does not have fuels use tax reporting requirement for gasoline powered IFTA vehicles. Tax paid gasoline purchased in ID by IFTA licensees and consumed in another jurisdiction where duplicate tax assessed on gasoline, may be eligible for refund. For more information call 1 800 972-7660.

⁵ CNG rate is per 100 standard cubic feet.

* Surcharge
** Period rate change is effective

Use for 1ST Quarter 2002 only.

Note: Gallon - U.S. \$ per gallon (p/g); Liter - Canadian \$ per liter (p/l) U.S./Canada exchange rate - 1.5646/.6391

Jurisdiction	D (Diesel)				G (Motor Fuel Gasoline)				E (Ethanol)				P (Propane (LPG))				C (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
Newfoundland	NF	025	.3992	.165		025	.3992	.165		025	N/A	N/A		025	.1693	.07		025	N/A	N/A
New Hampshire	NH	021	.18	.0744		021	N/A	N/A		021	N/A	N/A		021	N/A	N/A		021	N/A	N/A
New Jersey	NJ	023	.175	.0723		023	.145	.0599		023	.145	.0599		023	.0925	.0382		023	.0925	.0382
New Mexico	NM	027	.18	.0744		025	N/A	N/A		025	N/A	N/A		027	N/A	N/A		026	N/A	N/A
New York	NY	025	.2995	.1238		025	.313	.1294		025	.313	.1294		025	.167	.069		025	.313	.1294
No. Carolina	NC	027	.242	.10		027	.242	.10		027	.242	.10		027	.242	.10		027	.242	.10
No. Dakota	ND	027	.21	.0868		027	.21	.0868		027	N/A	N/A		027	.21	.0868		027	.21	.0868
Nova Scotia	NS	025	.3726	.154		025	.3266	.135		025	N/A	N/A		025	.1693	.07		025	N/A	N/A
Ohio	OH	053	.22	.0909		053	.22	.0909		053	.22	.0909		053	.22	.0909		041	N/A	N/A
Ohio*	OH	054	.03	.0124		054	.03	.0124		054	.03	.0124		054	.03	.0124		N/A	N/A	N/A
Oklahoma	OK	027	.13	.0537		027	.16	.0661		027	N/A	N/A		027	.16	.0661		027	.16	.0661
Ontario	ON	021	.3459	.143		021	.3556	.147		021	N/A ⁹	N/A ⁹		021	.104	.043		021	N/A	N/A
Oregon	OR	025	N/A	N/A		025	N/A	N/A		025	N/A	N/A		025	N/A	N/A		025	N/A	N/A
Pennsylvania	PA	032	.318 ¹⁰	.1315 ¹⁰		032	.266	.11		032	.178	.0736		032	.194	.0802		032	.067 ¹⁰	.0277 ¹⁰
Prince Edward Is	PE	026	.3266	.135		026	.3145	.13		025	N/A	N/A		026	.3145	.13		025	N/A	N/A
Quebec	PQ	027	.3919	.162		025	.3677	.152		025	.3919	.162		025	N/A	N/A		025	N/A	N/A
Rhode Island	RI	023	.28	.1158		023	.28	.1158		023	.28 ¹¹	.1158 ¹¹		023	.28	.1158		023	N/A	N/A
Saskatchewan	SK	027	.3629	.15		027	.3629	.15		027	.3629	.15		027	.2177	.09		025	N/A	N/A
So. Carolina	SC	025	.16	.0661		025	.16	.0661		025	.16	.0661		025	.16	.0661		025	.16	.0661
So. Dakota	SD	027	.22	.0909		025	N/A	N/A		025	N/A	N/A		027	.20	.0827		027	.10	.0413
Tennessee	TN	027	.17	.0703		027	.20	.0827		025	N/A	N/A		027	.14	.0579		025	N/A	N/A
Texas	TX	027	.20 ¹²	.0827 ¹²		027	.20	.0827		027	.20	.0827		027	.15	.062		027	.15	.062
Utah	UT	027	.245	.1013		027	.245	.1013		027	.245	.1013		027	N/A	N/A		027	N/A ¹³	N/A ¹³
Vermont	VT	035	.26	.1075		022	N/A	N/A		022	N/A	N/A		022	N/A	N/A		022	N/A	N/A
Virginia	VA	049	.16	.0661		049	.16	.0661		049	.16	.0661		049	.16	.0661		049	.16	.0661
Virginia*	VA	050	.035	.0145		050	.035	.0145		050	.035	.0145		050	.035	.0145		050	.035	.0145
Washington	WA	027	.23	.0951		027	.23	.0951		027	.23	.0951		025	N/A	N/A		025	N/A	N/A
West Virginia	WV	025	.2535	.1048		025	.2535	.1048		025	.2535	.1048		025	.2535	.1048		025	.2535	.1048
Wisconsin	WI	027	.303	.1253		027	.303	.1253		027	.303	.1253		027	.20	.0827		027	.218	.0901
Wyoming	WY	027	.14	.0579		027	.14	.0579		027	N/A	N/A		025	N/A	N/A		025	N/A	N/A

⁶ Carriers need to file supplemental return with MI for non-highway use of taxed diesel fuel purchases and payment of full tax rate when purchasing diesel fuel into decaded vehicle.

⁷ Natural gas - LNG and CNG 100 cubic feet.

⁸ Obtaining proper fuel decals eliminates the need for reporting propane and/or natural gas. Not obtaining fuel decals requires filing of fuel tax return using .17 rates.

⁹ Licensees may apply to ON for tax refund in respect of ethanol or methanol component of blend.

¹⁰ To convert CNG(scft) to gals, multiply units by .0314. To convert CNG (lbs) to gals, multiply units by .7087. Effective 10/1/97, dyed diesel fuel or dyed kerosene consumed in PA operations, by qualified motor vehicles authorized by IRS to use dyed fuel on highway, is not taxable.

¹¹ Effective 1/1/98, propane gas and ethanol gasahol (containing 85% or more by volume of ethanol or other blend of alcohol) use in fleet of 10 or more alternative fueled vehicles are exempt from fuel use tax.

¹² Effective 9/1/09, volume of water, fuel ethanol or biodiesel blended with petroleum diesel fuel is exempt from fuel use tax and refunds for TX fuel use taxes paid for these fuels via IFTA tax returns may be requested from TX comptroller of public accounts. Continue to report water based emulsions, fuel ethanol on biodiesel fuel blends on IFTA tax returns.

¹³ Tax on propane and natural gas (clean fuels in UT) is paid via purchase of clean special fuel certificate (Form TC-596). Form TC-596=\$82 for 2 axle vehicle with re. gross vehicle weight of 26,000 lbs. or less and \$126 for 3 axle vehicle or reg. gross vehicle weight over 26,000. Penalty in addition to federal penalties will be imposed for using dyed fuel on highways.

* Surcharge

** Period rate change is effective