

Use for 2nd Quarter 2002 only.

IFTA Final Fuel Use Tax Rate and Rate Code Table 1

IFTA-105

Note: Only use this rate schedule for the period April 1 - June 30, 2002.

Note: Gallon - U.S. \$ per gallon (p/g); Liter - Canadian \$ per liter (p/l) U.S./Canada exchange rate - 1.588/0.6297

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		026	.17	.0713		026	.16	.0671		026	N/A	N/A		026	N/A	N/A		026	N/A	N/A
Alberta AB		028	.2145	.09		028	.2145	.09		028	N/A	N/A		028	.1549	.065		027	N/A	N/A
Arizona AZ		037	.26 ¹	.1091 ¹		028	N/A	N/A		028	N/A	N/A		037	N/A	N/A		030	N/A	N/A
Arkansas AR		028	.225	.0944		028	.215	.0902		028	.215	.0902		028	.165	.0692		028	.05	.021
British Columbia BC		026	.2741 ²	.115 ²		026	.2622	.11		025	N/A	N/A		026	.0501	.021		026	N/A	N/A
California CA		026	.282	.1183		026	N/A	N/A		026	.09	.0378		026	.06	.0252		026	.07 ³	.0294 ³
Colorado CO		028	.205	.086		028	.22	.0923		027	.205	.086		028	.205	.086		028	.205	.086
Connecticut CT		026	.18	.0755		026	.25	.1049		026	.32	.1343		026	N/A	N/A		026	N/A	N/A
Delaware DE		024	.22	.0923		024	.23	.0965		024	.23	.0965		024	.22	.0923		024	.22	.0923
Florida FL		028	.2847	.1195		028	.1897	.0796		028	N/A	N/A		027	N/A	N/A		026	N/A	N/A
Georgia GA		026	.1059	.0444		026	.1059	.0444		026	.1059	.0444		026	.1059	.0444		026	.1059	.0444
Idaho ID		028	.25	.1049		026	N/A ⁴	N/A ⁴		026	N/A	N/A		028	.181	.0759		028	.197	.0827
Illinois IL		028	.294	.1234		028	.266	.1116		028	.266	.1116		028	.263	.1103		028	.261	.1095
Indiana IN		055	.16	.0671		055	.16	.0671		055	.16	.0671		055	.16	.0671		055	.16	.0671
Indiana * IN		056	.11	.0462		056	.11	.0462		056	.11	.0462		056	.11	.0462		056	.11	.0462
Iowa IA		028	.225	.0944		028	.20	.0839		028	.19	.0797		028	.20	.0839		027	.16	.0671
Kansas KS		028	.23	.0965		028	.21	.0881		028	.23	.0965		028	.20	.0839		028	.20	.0839
Kentucky KY		047	.12	.0503		047	.15	.0629		047	.15	.0629		047	.15	.0629		047	.12	.0503
Kentucky * KY		048	.052	.0218		048	.022	.0092		048	.022	.0092		048	.022	.0092		048	.052	.0218
Louisiana LA		028	.20	.0839		028	.20	.0839		028	.20	.0839		028	.16	.0671		028	.16	.0671
Maine ME		023	.23	.0965		022	N/A	N/A		023	.156	.0655		023	.16	.0671		023	.0191 ⁵	.008 ⁵
Manitoba MB		028	.2598	.109		028	.2741	.115		028	.2741	.115		028	.1359	.057		026	N/A	N/A
Maryland MD		026	.2425	.1017		026	.235	.0986		026	.235	.0986		026	.235	.0986		026	.235	.0986
Massachusetts MA		026	.21	.0881		026	.21	.0881		026	.21	.0881		026	.104	.0436		026	.104	.0436
Michigan MI		046	.09	.0378		027	N/A	N/A		027	N/A	N/A		027	N/A	N/A		027	N/A	N/A
Michigan * MI		047	.12 ⁶	.0503 ⁶		N/A	N/A	N/A		027	N/A	N/A		027	N/A	N/A		027	N/A	N/A
Minnesota MN		028	.20	.0839		028	.20	.0839		028	.20	.0839		028	.15	.0629		028	.20	.0839
Mississippi MS		028	.18	.0755		028	.18	.0755		028	.18	.0755		028	.17	.0713		028	.18 ⁷	.0755 ⁷
Missouri MO		028	.17	.0713		027	.17	.0713		026	.17	.0713		028	.17 ⁸	.0713 ⁸		028	.17 ⁸	.0713 ⁸
Montana MT		028	.2775	.1164		028	.27	.1133		028	.27	.1133		026	.0518	.0217		027	.07	.0294
Nebraska NE		028	.245	.1028		028	.245	.1028		028	N/A	N/A		028	.245	.1028		028	.245	.1028
Nevada NV		028	.27	.1133		026	N/A	N/A		026	N/A	N/A		028	.22	.0923		028	.21	.0881
New Brunswick NB		026	.3671	.154		026	.3099	.13		026	N/A	N/A		026	.1597	.067		026	.3671	.154

¹ Biodiesel fuel does not meet Arizona Statutory

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

³ CNG to be reported for each 100 cubic foot at of alcohol when containing not more than

⁴ ID does not have fuels use tax reporting IFTA licenses and consumed in another information call 1 800 972-7660.

⁵ CNG rate is per 100 standard cubic feet.

definition of alternate fuel and is taxable

standard pressure and temperature. Report

requirement for gasoline powered IFTA vehicles. jurisdiction where duplicate tax assessed on

at a rate of .26 per gal.

as E-85, M-85 or blend

Tax paid gasoline purchased in ID by gasoline, may be eligible for refund. For more

* Surcharge

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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		026	.3933	.165		026	.3933	.165		026	N/A	N/A		026	.1668	.07		026	N/A	N/A
New Hampshire NH		022	.18	.0755		022	N/A	N/A		022	N/A	N/A		022	N/A	N/A		022	N/A	N/A
New Jersey NJ		024	.175	.0734		024	.145	.0608		024	.145	.0608		024	.0925	.0388		024	.0925	.0388
New Mexico NM		028	.18	.0755		026	N/A	N/A		026	N/A	N/A		028	N/A	N/A		027	N/A	N/A
New York NY		026	.2905	.1219		026	.299	.1255		026	.299	.1255		026	.153	.0642		026	.299	.1255
No. Carolina NC		028	.242	.1015		028	.242	.1015		028	.242	.1015		028	.242	.1015		028	.242	.1015
No. Dakota ND		028	.21	.0881		028	.21	.0881		028	N/A	N/A		028	.21	.0881		028	.21	.0881
Nova Scotia NS		026	.3671	.154		026	.3218	.135		026	N/A	N/A		026	.1668	.07		026	N/A	N/A
Nova Scotia NS		N/A	N/A	N/A	4/05/02	027	.3694	.155		N/A	N/A	N/A		N/A	N/A	N/A		N/A	N/A	N/A
Ohio OH		055	.22	.0923		055	.22	.0923		055	.22	.0923		055	.22	.0923		042	N/A	N/A
Ohio* OH		056	.03	.0126		056	.03	.0126		056	.03	.0126		056	.03	.0126		028	N/A	N/A
Oklahoma OK		028	.13	.0545		028	.16	.0671		028	N/A	N/A		028	.16	.0671		022	.16	.0671
Ontario ON		022	.3408	.143		022	.3504	.147		022	N/A ⁹	N/A ⁹		022	.1025	.043		026	N/A	N/A
Oregon OR		026	N/A	N/A		026	N/A	N/A		026	N/A	N/A		026	N/A	N/A		033	N/A	N/A
Pennsylvania PA		033	.318 ¹⁰	.1334 ¹⁰		033	.266	.1116		033	.178	.0747		033	.194	.0814		026	.067 ¹⁰	.0281 ¹⁰
Prince Edward Is PE		027	.3218	.135		027	.3337	.14		026	N/A	N/A		027	.3337	.14		026	N/A	N/A
Quebec PQ		028	.3861	.162		026	.3623	.152		026	.3861	.162		026	N/A	N/A		024	N/A	N/A
Rhode Island RI		024	.28	.1175		024	.28	.1175		024	.28 ¹¹	.1175 ¹¹		024	.28 ¹¹	.1175 ¹¹		026	N/A	N/A
Saskatchewan SK		028	.3575	.15		028	.3575	.15		028	.3575	.15		028	.2145	.09		026	N/A	N/A
So. Carolina SC		026	.16	.0671		026	.16	.0671		026	.16	.0671		026	.16	.0671		028	.16	.0671
So. Dakota SD		028	.22	.0923		026	N/A	N/A		026	N/A	N/A		028	.20	.0839		026	.10	.042
Tennessee TN		028	.17	.0713		028	.20	.0839		026	N/A	N/A		028	.14	.0587		028	N/A	N/A
Texas TX		028	.20 ¹²	.0839 ¹²		028	.20	.0839		028	.20	.0839		028	.15	.0629		028	.15	.0629
Utah UT		028	.245	.1028		028	.245	.1028		028	.245	.1028		028	N/A ¹³	N/A ¹³		023	N/A ¹³	N/A ¹³
Vermont VT		036	.26	.1091		023	N/A	N/A		023	N/A	N/A		023	N/A	N/A		051	N/A	N/A
Virginia VA		051	.16	.0671		051	.16	.0671		051	.16	.0671		051	.16	.0671		052	.16	.0671
Virginia* VA		052	.035	.0147		052	.035	.0147		052	.035	.0147		052	.035	.0147		026	.035	.0147
Washington WA		028	.23	.0965		028	.23	.0965		028	.23	.0965		026	N/A	N/A		026	N/A	N/A
West Virginia WV		026	.2535	.1064		026	.2535	.1064		026	.2535	.1064		026	.2535	.1064		028	.2535	.1064
Wisconsin WI		028	.311	.1305		028	.311	.1305		028	.311	.1305		028	.206	.0864		026	.225	.0944
Wyoming WY		028	.14	.0587		028	.14	.0587		028	N/A	N/A		026	N/A	N/A		000	N/A	N/A

⁶ Carriers need to file supplemental return with MI for sales tax credit on MI diesel fuel purchases.

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(scf) 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) used in fleet of 10 or more alternative fueled vehicles are exempt from fuel use tax.

¹² Effective 9/1/01, 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 or biodiesel fuel blends as diesel fuel 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 lbs. Penalty in addition to federal penalties will be imposed for using dyed fuel on highways.

* Surcharge

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