

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

Note: Gallon - U.S. \$ per gallon (p/g); Liter - Canadian \$ per liter (p/l) U.S./Canada exchange rate - 1.5474/0.6462

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		027	.17	.0695		027	.16	.0654		027	N/A	N/A		027	N/A	N/A		027	N/A	N/A
Alberta	AB		029	.2201	.09		029	.2201	.09		029	N/A	N/A		029	.159	.065		028	N/A	N/A
Arizona	AZ		038	.26 ¹	.1063 ¹		029	N/A	N/A		029	N/A	N/A		038	N/A	N/A		031	N/A	N/A
Arkansas	AR		029	.225	.092		029	.215	.0879		029	.215	.0879		029	.165	.0675		029	.05	.0204
British Columbia	BC		027	.2813 ²	.115 ²		027	.2691	.11		026	N/A	N/A		027	.0514	.021		027	N/A	N/A
California	CA		027	.282	.1153		027	N/A	N/A		027	.09	.0368		027	.06	.0245		027	.07 ³	.0286 ³
Colorado	CO		029	.205	.0838		029	.22	.0899		028	.205	.0838		029	.205	.0838		029	.205	.0838
Connecticut	CT		027	.18	.0736		027	.25	.1022		027	.32	.1308		027	N/A ⁴	N/A ⁴		027	N/A ⁴	N/A ⁴
Connecticut	CT	8/1/02	028	.26	.1063		N/A	N/A	N/A		N/A	N/A	N/A		N/A	N/A	N/A		N/A	N/A	N/A
Delaware	DE		025	.22	.0899		025	.23	.094		025	.23	.094		025	.22	.0899		025	.22	.0899
Florida	FL		029	.2847	.1164		029	.1897	.0776		029	N/A	N/A		028	N/A	N/A		027	N/A	N/A
Georgia	GA		027	.1084	.0443		027	.1084	.0443		027	.1084	.0443		027	.1084	.0443		027	.1084	.0443
Idaho	ID		029	.25	.1022		027	N/A ⁵	N/A ⁵		027	N/A	N/A		029	.181	.074		029	.197	.0805
Illinois	IL		029	.294	.1202		029	.266	.1088		029	.266	.1088		029	.263	.1075		029	.261	.1067
Indiana	IN		057	.16	.0654		057	.16	.0654		057	.16	.0654		057	.16	.0654		057	.16	.0654
Indiana*	IN		058	.11	.045		058	.11	.045		058	.11	.045		058	.11	.045		058	.11	.045
Iowa	IA		029	.225	.092		029	.20	.0818		029	.19	.0777		029	.20	.0818		028	.16	.0654
Kansas	KS		029	.25	.1022		029	.23	.094		029	.25	.1022		029	.22	.0899		029	.22	.0899
Kentucky	KY		049	.12	.0491		049	.15	.0613		049	.15	.0613		049	.15	.0613		049	.12	.0491
Kentucky*	KY		050	.052	.0213		050	.022	.009		050	.022	.009		050	.022	.009		050	.052	.0213
Louisiana	LA		029	.20	.0818		029	.20	.0818		029	.20	.0818		029	.16	.0654		029	.16	.0654
Maine	ME		024	.23	.094		023	N/A	N/A		024	.156	.0638		024	.16	.0654		024	.0191 ⁶	.0078 ⁶
Manitoba	MB		029	.2666	.109		029	.2813	.115		029	.2813	.115		029	.1394	.057		027	N/A	N/A
Maryland	MD		027	.2425	.0991		027	.235	.0961		027	.235	.0961		027	.235	.0961		027	.235	.0961
Massachusetts	MA		027	.21	.0859		027	.21	.0859		027	.21	.0859		027	.097	.0397		027	.097	.0397
Michigan	MI		048	.09 ⁷	.0368 ⁷		028	N/A	N/A		028	N/A	N/A		028	N/A	N/A		028	N/A	N/A
Michigan*	MI		049	.12	.0491		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		029	.20	.0818		029	.20	.0818		029	.20	.0818		029	.15	.0613		029	.20	.0818
Mississippi	MS		029	.18	.0736		029	.18	.0736		029	.18	.0736		029	.17	.0695		029	.18 ⁸	.0736 ⁸
Missouri	MO		029	.17	.0695		028	.17	.0695		027	.17	.0695		029	.17 ⁹	.0695 ⁹		029	.17 ⁹	.0695 ⁹
Montana	MT		029	.2775	.1135		029	.27	.1104		029	.27	.1104		027	.0518	.0212		028	.07	.0286
Nebraska	NE		029	.245	.1002		029	.245	.1002		029	N/A	N/A		029	.245	.1002		029	.245	.1002
Nevada	NV		029	.27	.1104		027	N/A	N/A		027	N/A	N/A		029	.22	.0899		029	.21	.0859

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 E-85 or M-85 when blend of alcohol contains not more than 15% gasoline or diesel.

⁴ The exemption for propane, LNG and CNG was restored effective 7/1/02.

⁵ ID does not have fuels use tax reporting requirement for gasoline powered IFTA vehicles. Tax paid gasoline purchased in ID by IFTA licenses and consumed in another jurisdiction where duplicate tax assessed on gasoline, may be eligible for refund. For more information call 1 800 972-7660.

⁶ CNG rate is per 100 standard cubic feet.

* Surcharge

** Period rate change is effective

Use for 3rd Quarter 2002 only.

Note: Gallon - U.S. \$ per gallon (p/g); Liter - Canadian \$ per liter (p/l) U.S./Canada exchange rate - 1.5474/0.6462

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
New Brunswick NB		027	.3767	.154		027	.318	.13		027	N/A	N/A		027	.1639	.067		027	.3767	.154
Newfoundland NF		027	.4036	.165		027	.4036	.165		027	N/A	N/A		027	.1712	.07		027	N/A	N/A
New Hampshire NH		023	.18	.0736		023	N/A	N/A		023	N/A	N/A		023	N/A	N/A		023	N/A	N/A
New Jersey NJ		025	.175	.0715		025	.145	.0593		025	.145	.0593		025	.0925	.0378		025	.0925	.0378
New Mexico NM		029	.18	.0736		027	N/A	N/A		027	N/A	N/A		029	N/A	N/A		028	N/A	N/A
New York NY		027	.2995	.1225		027	.315	.1288		027	.315	.1288		027	.169	.0691		027	.315	.1288
No. Carolina NC		029	.221	.0904		029	.221	.0904		029	.221	.0904		029	.221	.0904		029	.221	.0904
No. Dakota ND		029	.21	.0859		029	.21	.0859		029	N/A	N/A		029	.21	.0859		029	.21	.0859
Nova Scotia NS		027	.3767	.154		028	.3791	.155		027	N/A	N/A		027	.1712	.07		027	N/A	N/A
Ohio OH		057	.22	.0899		057	.22	.0899		057	.22	.0899		057	.22	.0899		043	N/A	N/A
Ohio* OH		058	.03	.0123		058	.03	.0123		058	.03	.0123		058	.03	.0123		N/A	N/A	N/A
Oklahoma OK		029	.13	.0532		029	.16	.0654		029	N/A	N/A		029	.16	.0654		029	.16	.0654
Ontario ON		023	.3498	.143		023	.3596	.147		023	N/A ¹⁰	N/A ¹⁰		023	.1052	.043		023	N/A	N/A
Oregon OR		027	N/A	N/A		027	N/A	N/A		027	N/A	N/A		027	N/A	N/A		027	N/A	N/A
Pennsylvania PA		034	.318 ¹¹	.13 ¹¹		034	.266	.1088		034	.178	.0728		034	.194	.0793		034	.067 ¹¹	.0274 ¹¹
Prince Edward Is PE		028	.3302	.135		028	.3424	.14		027	N/A	N/A		028	.3424	.14		027	N/A	N/A
Quebec PQ		029	.3963	.162		027	.3718	.152		027	.3963	.162		027	N/A	N/A		027	N/A	N/A
Rhode Island RI		025	.30	.1227		025	.30	.1227		025	.30 ¹²	.1227 ²		025	.30 ¹²	.1227 ²		025	N/A	N/A
Saskatchewan SK		029	.3669	.15		029	.3669	.15		029	.3669	.15		029	.2201	.09		027	N/A	N/A
So. Carolina SC		027	.16	.0654		027	.16	.0654		027	.16	.0654		027	.16	.0654		027	.16	.0654
So. Dakota SD		029	.22	.0899		027	N/A	N/A		027	N/A	N/A		029	.20	.0818		029	.10	.0409
Tennessee TN		029	.17	.0695		029	.20	.0818		027	N/A	N/A		029	.14	.0572		027	N/A	N/A
Texas TX		029	.20 ¹³	.0818 ¹³		029	.20	.0818		029	.20	.0818		029	.15	.0613		029	.15	.0613
Utah UT		029	.245	.1002		029	.245	.1002		029	.245	.1002		029	N/A ¹⁴	N/A ¹⁴		029	N/A ¹⁴	N/A ¹⁴
Vermont VT		037	.26	.1063		024	N/A	N/A		024	N/A	N/A		024	N/A	N/A		024	N/A	N/A
Virginia VA		053	.16	.0654		053	.16	.0654		053	.16	.0654		053	.16	.0654		053	.16	.0654
Virginia* VA		054	.035	.0143		054	.035	.0143		054	.035	.0143		054	.035	.0143		054	.035	.0143
Washington WA		029	.23	.094		029	.23	.094		029	.23	.094		027	N/A	N/A		027	N/A	N/A
West Virginia WV		027	.2535	.1036		027	.2535	.1036		027	.2535	.1036		027	.2535	.1036		027	.2535	.1036
Wisconsin WI		029	.311	.1272		029	.311	.1272		029	.311	.1272		029	.206	.0842		029	.225	.092
Wyoming WY		029	.14	.0572		029	.14	.0572		029	N/A	N/A		027	N/A	N/A		027	N/A	N/A

* Surcharge
** Period rate change is effective

⁷ Carriers need to file supplemental return with MI for sales tax credit on MI diesel fuel purchases.

⁸ Natural gas - LNG and CNG 100 cubic feet.

⁹ 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.

¹⁰ Licensees may apply to ON for tax refund in respect of ethanol or methanol component of blend, and effective 6/18/02 for biodiesel fuel used as fuel or fuel additive

¹¹ 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.

¹² 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.

¹³ 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.

¹⁴ 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.