

**IFTA Final Fuel Use Tax Rate and Rate Code Table 2**

Note: Only use this rate schedule for the period April 1 - June 30, 2005.

Note: Gallon - U.S. \$ per gallon (p/g); Liter - Canadian \$ per liter (p/l) U.S./Canada exchange rate - 1.2110 - 0.8258

Jurisdiction		A (A-55)				B (E-85)				F (M-85)				H (Gasohol)				L (LNG)				M (Methanol)			
		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	Effective Date**	Rate Code	Gallon	Liter
Alabama	AL		026	N/A	N/A		026	N/A	N/A		026	N/A	N/A		026	.16	.0512		026	N/A	N/A		026	N/A	N/A
Alberta	AB		026	.2813	.09		026	.0422	.0135		026	.2813	.09		026	.2672	.0855		026	N/A	N/A		026	.2813	.09
Arizona	AZ		026	N/A	N/A		026	N/A	N/A		026	N/A	N/A		026	N/A	N/A		026	N/A	N/A		026	N/A	N/A
Arkansas	AR		026	N/A	N/A		026	N/A	N/A		026	N/A	N/A		026	.215	.0688		026	N/A	N/A		026	.215	.0688
British Columbia	BC		026	N/A	N/A		026	N/A	N/A		026	N/A	N/A		026	N/A	N/A		026	N/A	N/A		026	N/A	N/A
California	CA		026	.278	.0889		026	.09	.0288		026	.09	.0288		026	N/A	N/A		026	.06	.0193		026	.09	.0288
Colorado	CO		026	.22	.0704		026	.22	.0704		026	.22	.0704		026	.22	.0704		026	.205	.0656		026	.22	.0704
Connecticut	CT		026	.32	.1023		026	.32	.1023		026	.32	.1023		026	.25	.08		026	N/A	N/A		026	.32	.1023
Delaware	DE		026	.22	.0704		026	.22	.0704		026	.22	.0704		026	.23	.0736		026	.22	.0704		026	.23	.0736
Florida	FL		026	N/A	N/A		026	N/A	N/A		026	N/A	N/A		026	.1957	.0626		026	N/A	N/A		026	N/A	N/A
Georgia	GA		026	.121	.0388		026	.121	.0388		026	.121	.0388		026	.126	.0403		026	.121	.0388		026	.121	.0388
Idaho	ID		026	.25	.08		026	N/A	N/A		026	N/A	N/A		026	N/A	N/A		026	N/A	N/A		026	N/A	N/A
Illinois	IL		026	.287	.0918		026	.287	.0918		026	.287	.0918		026	.287	.0918		026	.27	.0863		026	.287	.0918
Indiana	IN		026	N/A	N/A		026	N/A	N/A		026	N/A	N/A		051	.18	.0576		051	.16	.0512		051	.16	.0512
Indiana*	IN		N/A	N/A	N/A		N/A	N/A	N/A		N/A	N/A	N/A		052	.11	.0352		052	.11	.0352		052	.11	.0352
Iowa	IA		026	.20	.0639		026	.19	.0608		026	.20	.0639		026	.19	.0608		026	.20	.0639		026	.20	.0639
Kansas	KS		026	.26	.0832		026	.24	.0768		026	.24	.0768		026	.24	.0768		026	.23	.0736		026	.26	.0832
Kentucky	KY		051	.13	.0415		051	.16	.0512		051	.16	.0512		051	.16	.0512		051	.13	.0415		051	.16	.0512
Kentucky*	KY		052	.057	.0183		052	.024	.0076		052	.024	.0076		052	.024	.0076		052	.057	.0183		052	.024	.0076
Louisiana	LA		026	.20	.0639		026	.20	.0639		026	.20	.0639		026	.20	.0639		026	.16	.0512		026	.20	.0639
Maine	ME		026	N/A	N/A		026	N/A	N/A		026	N/A	N/A		026	N/A	N/A		027	.218	.0698		027	.143	.0458
Manitoba	MB		026	N/A	N/A		026	.2813	.09		026	.3595	.115		026	.2813	.09		026	N/A	N/A		026	.3595	.115
Maryland	MD		026	.2425	.0776		026	.235	.0752		026	.235	.0752		026	.235	.0752		026	.235	.0752		026	.235	.0752
Massachusetts	MA		026	.21	.0672		026	.21	.0672		026	.21	.0672		026	.21	.0672		026	.206	.0659		026	.21	.0672
Michigan	MI		026	N/A	N/A		026	N/A	N/A		026	N/A	N/A		026	N/A	N/A		026	N/A	N/A		026	N/A	N/A
Minnesota	MN		026	.20	.0639		026	.142	.0454		026	.20	.0639		026	.20	.0639		026	.12	.0384		026	.20	.0639
Mississippi	MS		026	.18	.0576		026	.18	.0576		026	.18	.0576		026	.18	.0576		026	.18	.0576		026	.18	.0576
Missouri	MO		026	.17	.0544		026	.17	.0544		026	.17	.0544		026	.17	.0544		026	.17	.0544		026	.17	.0544
Montana	MT		026	N/A	N/A		026	N/A	N/A		026	N/A	N/A		026	N/A	N/A		026	N/A	N/A		026	N/A	N/A
Nebraska	NE		026	N/A	N/A		026	N/A	N/A		026	N/A	N/A		026	.254	.0813		026	N/A	N/A		026	N/A	N/A
Nevada	NV		026	.19	.0608		026	N/A	N/A		026	N/A	N/A		026	N/A	N/A		026	.27	.0863		026	N/A	N/A
New Brunswick	NB		026	N/A	N/A		026	N/A	N/A		026	N/A	N/A		026	N/A	N/A		026	.5282	.169		026	N/A	N/A
Newfoundland	NL		026	N/A	N/A		026	N/A	N/A		026	N/A	N/A		026	N/A	N/A		026	N/A	N/A		026	N/A	N/A

\* Surcharge  
 \*\* Period rate change is effective

Use for 2nd Quarter 2005 only.

IFTA-105.1

Note: Gallon - U.S. \$ per gallon (p/g); Liter - Canadian \$ per liter (p/l) U.S./Canada exchange rate - 1.2110 - 0.8258

Jurisdiction	A (A-55)				B (E-85)				F (M-85)				H (Gasohol)				L (LNG)				M (Methanol)			
	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	Effective Date**	Rate Code	Gallon	Liter
New Hampshire NH		026	N/A	N/A		026	N/A	N/A		026	N/A	N/A		026	N/A	N/A		026	N/A	N/A		026	N/A	N/A
New Jersey NJ		026	N/A	N/A		026	N/A	N/A		026	N/A	N/A		026	.145	.0464		026	.0925	.0295		026	.145	.0464
New Mexico NM		026	N/A	N/A		026	N/A	N/A		026	N/A	N/A		026	N/A	N/A		026	N/A	N/A		026	N/A	N/A
New York NY		026	.353	.113		026	.353	.113		026	.353	.113		026	.353	.113		026	.353	.113		026	.353	.113
No. Carolina NC		026	.266	.0851		026	.266	.0851		026	.266	.0851		026	.266	.0851		026	.266	.0851		026	.266	.0851
No. Dakota ND		026	N/A	N/A		026	N/A	N/A		026	N/A	N/A		026	.21	.0672		026	N/A	N/A		026	N/A	N/A
Nova Scotia NS		026	N/A	N/A		026	N/A	N/A		026	N/A	N/A		026	N/A	N/A		026	N/A	N/A		026	N/A	N/A
Ohio OH		051	.26	.0832		051	.26	.0832		051	.26	.0832		051	.26	.0832		051	.26	.0832		051	.26	.0832
Ohio* OH		052	.02	.0064		052	.02	.0064		052	.02	.0064		052	.02	.0064		052	.02	.0064		052	.02	.0064
Oklahoma OK		026	N/A	N/A		026	N/A	N/A		026	N/A	N/A		026	.16	.0512		026	.16	.0512		026	N/A	N/A
Ontario ON		026	.4595	.147		026	.4595	.147		026	.4595	.147		026	.4595	.147		026	N/A	N/A		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		026	N/A	N/A		026	N/A	N/A
Pennsylvania PA		026	.364	.1165		026	.211	.0674		026	.172	.055		026	.30	.096		026	.175	.0559		026	.149	.0477
Prince Edward Is PE		026	N/A	N/A		026	N/A	N/A		026	N/A	N/A		026	N/A	N/A		026	N/A	N/A		026	N/A	N/A
Quebec QC		026	.5064	.162		026	.5064	.162		026	.4751	.152		026	.4751	.152		026	N/A	N/A		026	.4751	.152
Rhode Island RI		026	.30	.096		026	.30	.096		026	.30	.096		026	.30	.096		026	.30	.096		026	.30	.096
Saskatchewan SK		026	.4689	.15		026	.4689	.15		026	.4689	.15		026	.4689	.15		026	N/A	N/A		026	.4689	.15
So. Carolina SC		026	N/A	N/A		026	N/A	N/A		026	N/A	N/A		026	.16	.0512		026	.16	.0512		026	.16	.0512
So. Dakota SD		026	N/A	N/A		026	.10	.032		026	.10	.032		026	N/A	N/A		026	N/A	N/A		026	N/A	N/A
Tennessee TN		026	N/A	N/A		026	N/A	N/A		026	N/A	N/A		026	N/A	N/A		026	N/A	N/A		026	N/A	N/A
Texas TX		026	.20	.0639		026	.20	.0639		026	.20	.0639		026	.20	.0639		026	.15	.048		026	.20	.0639
Utah UT		026	.245	.0783		026	.245	.0783		026	.245	.0783		026	.245	.0783		026	N/A	N/A		026	.245	.0783
Vermont VT		026	N/A	N/A		026	N/A	N/A		026	N/A	N/A		026	N/A	N/A		026	N/A	N/A		026	N/A	N/A
Virginia VA		051	.16	.0512		051	.16	.0512		051	.16	.0512		051	.16	.0512		051	.16	.0512		051	.16	.0512
Virginia* VA		052	.035	.0111		052	.035	.0111		052	.035	.0111		052	.035	.0111		052	.035	.0111		052	.035	.0111
Washington WA		026	N/A	N/A		026	N/A	N/A		026	N/A	N/A		026	.28	.0896		026	N/A	N/A		026	N/A	N/A
West Virginia WV		026	.27	.0863		026	.27	.0863		026	.27	.0863		026	.27	.0863		026	.27	.0863		026	.27	.0863
Wisconsin WI		026	.329	.1052		026	.329	.1052		026	.329	.1052		026	.329	.1052		026	.239	.0764		026	.329	.1052
Wyoming WY		026	N/A	N/A		026	N/A	N/A		026	N/A	N/A		026	.14	.0448		026	N/A	N/A		026	N/A	N/A

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