

Use for 4th Quarter 1997 only.

IFTA Final Fuel Use Tax Rate and Rate Code Table

IFTA-105

Note: Only use this rate schedule for the period October 1 - December 31, 1997.

Note: Gallon - U.S. \$ per gallon (g/g); Liter - Canadian \$ per liter (p/l) U.S./Canada exchange rate - 1.3922/7.183

Jurisdiction	Effective Date**	Diesel			Motor Fuel Gasoline				Ethanol/Gasohol				Propane (LPG)				CNG (Natural Gas)			
		Rate Code	Gallon	Liter	Rate Code	Gallon	Liter	Rate Code	Gallon	Liter	Rate Code	Gallon	Liter	Rate Code	Gallon	Liter	Effective Date**	Rate Code	Gallon	Liter
Alabama	AL	008	.17	.0625	008	.16	.0589	008	.16	.0589	008	N/A	N/A	008	N/A	N/A	008	N/A	N/A	
Albarta	AB	010	.2447	.09	010	.2447	.09	010	.2315	.0855	010	.1787	.065	009	N/A	N/A	009	N/A	N/A	
Arizona	AZ	019	.18	.0662	010	N/A	N/A	010	N/A	N/A	019	N/A	N/A	012	N/A	N/A	012	N/A	N/A	
Arkansas	AR	010	.185	.068	010	.185	.068	010	.185	.068	010	.165	.0607	010	.05	.0184	010	.05	.0184	
British Columbia	BC	008	.3127	.115	008	.2991	.11	007	N/A	N/A	008	.0544	.02	008	N/A	N/A	008	N/A	N/A	
California	CA	008	.18	.0662	008	N/A	N/A	008	.09 ¹	.0331	008	.06 ²	.0221	008	.07 ²	.0257 ²	008	.07 ²	.0257 ²	
Colorado	CO	010	.205	.0754	010	.22	.0809	009	.22	.0809	010	.205	.0754	010	N/A	N/A	010	N/A	N/A	
Connecticut	CT	008	.18	.0662	008	.36	.1324	008	.35	.1287	008	N/A	N/A	008	N/A	N/A	008	N/A	N/A	
Delaware	DE	006	.22	.0809	006	.23	.0846	006	.23	.0846	006	.22	.0809	006	.22	.0809	006	.22	.0809	
Florida	FL	010	.2667	.0981	010	.1487	.0547	010	.1417	.0547	009	N/A	N/A	008	N/A	N/A	008	N/A	N/A	
Georgia	GA	008	.1037	.0381	008	.1037	.0381	008	.1037	.0381	008	.1037	.0381	008	.1037	.0381	008	.1037	.0381	
Idaho	ID	010	.25	.092	008	N/A	N/A	008	N/A	N/A	010	.181	.0666	010	.197	.0725	010	.197	.0725	
Illinois	IL	010	.28	.103	010	.253	.0931	010	.251	.0931	010	.249	.0916	010	.24	.0883	010	.24	.0883	
Indiana	IN	019	.16	.0589	019	.16	.0589	019	.16	.0589	019	.16	.0589	019	.16	.0589	019	.16	.0589	
Indiana*	IN	020	.11	.0405	020	.11	.0405	020	.11	.0405	020	.11	.0405	020	.11	.0405	020	.11	.0405	
Iowa	IA	010	.225	.0824	010	.20	.0736	010	.19	.0699	010	.20	.0736	009	N/A	N/A	009	N/A	N/A	
Kansas	KS	010	.20	.0736	010	.18	.0662	010	.18	.0662	010	.17	.0625	010	.17	.0625	010	.17	.0625	
Kentucky	KY	011	.12	.0441	011	.15	.0552	011	.15	.0552	011	.15	.0552	011	.15	.0552	011	.12	.0441	
Kentucky*	KY	012	.052	.019	012	.022	.0081	012	.021	.0081	012	.022	.0081	012	.052	.0191	012	.052	.0191	
Louisiana	LA	010	.20	.0736	010	.20	.0736	010	.20	.0736	010	.16	.0589	010	.16	.0589	010	.16	.0589	
Maine	ME	004	.20	.0736	004	N/A	N/A	004	N/A	N/A	004	.18	.0662	004	.18	.0662	004	.18	.0662	
Manitoba	MB	010	.2963	.109	010	.3127	.115	010	.2417	.09	010	.155	.057	008	N/A	N/A	008	N/A	N/A	
Maryland	MD	008	.2425	.0892	008	.235	.0864	008	.235	.0864	008	.235	.0864	008	.235	.0864	008	.235	.0864	
Massachusetts	MA	008	.21	.0772	008	.21	.0772	008	.21	.0772	008	.096	.0353	008	.096	.0353	008	.096	.0353	
Michigan	MI	010	.09 ³	.033	008	N/A	N/A	008	N/A	N/A	008	N/A	N/A	008	N/A	N/A	008	N/A	N/A	
Michigan*	MI	011	.12	.044	N/A	N/A	N/A	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	010	.20	.0736	010	.20	.0736	010	.20	.0736	010	.15	.0552	010	.12	.0441	010	.12	.0441	
Mississippi	MS	010	.18	.0662	010	.18	.0662	010	.18	.0662	010	.17	.0625	010	.18 ⁴	.0662 ⁴	010	.18 ⁴	.0662 ⁴	
Missouri	MO	010	.17	.0625	009	N/A	N/A	008	N/A	N/A	010	.17 ⁵	.0625 ⁵	010	.17 ⁵	.0625 ⁵	010	.17 ⁵	.0625 ⁵	
Montana	MT	010	.2775	.102 ¹	010	.27	.0993	010	.27	.0993	008	N/A	N/A	009	.07 ⁶	.0257 ⁶	009	.07 ⁶	.0257 ⁶	
Nebraska	NE	010	.245	.090 ¹	010	.245	.0901	010	.245	.0901	010	.245	.0901	010	.245	.0901	010	.245	.0901	
Nevada	NV	010	.27	.0993	008	N/A	N/A	008	.19	.0699	010	.22	.0809	010	.21	.0772	010	.21	.0772	

¹ As of 4/97, surcharge no longer imposed.

² 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.)

³ 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.

⁴ Natural Gas per 100 cubic feet.

⁵ No tax collected on Propane and Natural Gas at retail (carriers may not claim tax paid).

⁶ Natural Gas per 120 cubic feet.

⁷ .19 per gal on A55 (water-phased hydrocarbon fuel) only.

^{*} Surcharge

^{**} Period rate change is effective

Use for 4th Quarter 1997 only.

Note: Gallon - U.S. \$ per gallon (p/g); Liter - Canadian \$ per liter (p/l) U.S./Canada exchange rate - 1.3922/1.7183

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		008	.3725	.137		008	2909	.107		008	N/A	N/A		008	1822	.057		008	N/A	N/A
Newfoundland NF		008	4486	.165		008	4486	.165		008	N/A	N/A		008	1903	.07		008	4486	.165
New Hampshire NH		004	.18	.0662		004	N/A	N/A		004	N/A	N/A		004	N/A	N/A		004	N/A	N/A
New Jersey NJ		006	.175	.0644		006	.145	.0533		006	.115	.0533		006	.0925	.034		006	.0925	.034
New Mexico NM		010	.18	.0662		008	N/A	N/A		008	N/A	N/A		010	.03	.011		009	.03	.011
New York NY		008	.302	.1111		008	.296	.1089		008	.236	.1089		008	.156	.0574		008	.296	.1089
No. Carolina NC		010	.226	.0831		010	.226	.0831		010	.216	.0831		010	.226	.0831		010	.226	.0831
No. Dakota ND		010	.20	.0736		010	.20	.0736		010	.21	.0736		010	.20	.0736		010	.20	.0736
Nova Scotia NS		008	4187	.154		008	367	.135		008	N/A	N/A		008	1903	.07		008	N/A	N/A
Ohio OH		019	.22	.0809		019	.22	.0809		019	.21	.0809		019	.22	.0809		019	.22	.0809
Ohio* OH		020	.03	.011		020	.03	.011		020	.03	.011		020	.03	.011		020	.03	.011
Oklahoma OK		010	.13	.0478		010	.16	.0589		010	.15	.0589		010	.16	.0589		010	.16	.0589
Ontario ON		004	3888	.143		004	3997	.147		004	3997	.147		004	1169	.043		004	N/A	N/A
Oregon OR		008	N/A	N/A		008	N/A	N/A		008	N/A	N/A		008	N/A	N/A		008	N/A	N/A
Pennsylvania ⁴ PA		015	.308	.1133		015	.259 ⁸	.0953 ⁸		015	.259	.0953		015	.259	.0953		015	.259	.0953
Prince Edward Is PE		009	.367	.135		009	3534	.13		008	N/A	N/A		009	3534	.13		008	N/A	N/A
Quebec PQ		009	4132 ⁵	.152 ⁵		008	4132	.152		008	4132	.152		009	N/A	N/A		008	N/A	N/A
Quebec PQ	10/17/97	010	4404	.162		N/A	N/A	N/A		N/A	N/A	N/A		N/A	N/A	N/A		N/A	N/A	N/A
Rhode Island RI		006	.28	.103		006	.28	.103		006	.28	.103		006	.28	.103		006	N/A	N/A
Saskatchewan SK		010	4078	.15		010	4078	.15		010	4078	.15		010	2447	.09		008	N/A	N/A
So. Carolina SC		008	.16	.0589		008	.16	.0589		008	.15	.0589		008	.16	.0589		008	.16	.0589
So. Dakota SD		010	.21	.0772		008	N/A	N/A		008	N/A	N/A		010	.19	.0699		010	.09	.0331
Tennessee TN		010	.17	.0625		010	.20	.0736		008	N/A	N/A		010	.14	.0515		008	N/A	N/A
Texas TX		010	.20	.0736		010	.20	.0736		010	.20	.0736		010	.15	.0552		010	.15	.0552
Utah UT		010	.245	.0901		010	.245	.0901		010	.245	.0901		010	N/A ⁷	N/A ⁷		010	N/A ⁷	N/A ⁷
Vermont VT		007	.17	.0625		004	N/A	N/A		004	N/A	N/A		004	N/A	N/A		004	N/A	N/A
Vermont ⁸ VT		008	.09	.0331		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		015	.16	.0589		015	.16	.0589		015	.16	.0589		015	.16	.0589		015	.16	.0589
Virginia ⁴ VA		016	.035	.0129		016	.035	.0129		016	.035	.0129		016	.035	.0129		016	.035	.0129
Washington WA		010	.23	.0846		010	.23	.0846		010	.23	.0846		008	N/A	N/A		008	N/A	N/A
West Virginia WV		008	2535	.0932		008	2535	.0932		008	2535	.0932		008	2535	.0932		008	2535	.0932
Wisconsin WI		010	.275	.1011		010	.275	.1011		010	.275	.1011		010	.201	.0739		010	.211	.0776
Wyoming WY		010	.08	.0294		010	.08	.0294		010	.08	.0294		008	N/A	N/A		008	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 2024 LNG 1.718, Propane/LPG 1.371 CNG 3.948, E-85 1.085 (29,000 BTUs @ 3,000 psi)

⁴ As of 4Q97, surcharge no longer imposed.

⁵ As of 10/17/97 diesel tax rate increased to 0.1620/liter or .4404 gal.

⁶ Natural Gas: Alternative Fuel CNG .09 per gallon E85 or M85 .09 per gallon.

⁷ 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.

* Surcharge

** Period rate change is effective