

Use for 1st Quarter 1997 only.

IFTA Final Fuel Use Tax Rate and Rate Code Table

IFTA-105

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

Note: Gallon - U.S. \$ per gallon (p/g); Liter - Canadian \$ per liter (p/l) U.S./Canada exchange rate - 1.3662/7320

Jurisdiction	Effective Date**	Diesel			Motor Fuel Gasoline			Ethanol/Gasohol			Propane (LPG)			CNG (Natural Gas)						
		Rate Code	Gallon	Liter	Effective Date**	Rate Code	Gallon	Liter	Effective Date**	Rate Code	Gallon	Liter	Effective Date**	Rate Code	Gallon	Liter				
Alabama AL		005	.17	.0614		005	.16	.0577		005	1E	.0577		005	N/A	N/A		005	N/A	N/A
Alberta AB		007	.2493	.09		007	.2493	.09		007	.269	.0855		007	.1801	.065		006	N/A	N/A
Arizona AZ		013	.18	.065		007	N/A	N/A		007	N/A	N/A		013	.18	.065		008	.01	.0036
Arizona* AZ		014	.08	.0289		000	N/A	N/A		000	N/A	N/A		014	.08	.0289		000	N/A	N/A
Arkansas AR		007	.185	.0668		007	.185	.0668		007	.185	.0668		007	.165	.0596		007	.05	.018
British Columbia BC		005	.3186	.115		005	.3048	.11		004	N/A	N/A		004	N/A	N/A		005	N/A	N/A
California CA		005	.18	.065		005	N/A	N/A		005	.0E ¹	.0325		005	.06 ¹	.0217		005	.07 ¹	.0253
Colorado CO		007	.205	.074		007	.22	.0794		006	.22	.0794		007	.205	.074		007	.205	.074
Connecticut CT		005	.18	.065		005	.39	.1408		005	.3E	.1372		005	N/A	N/A		005	N/A	N/A
Delaware DE		003	.22	.0794		003	.23	.083		003	.2E	.083		003	.22	.0794		003	.22	.0794
Florida FL		007	.2667	.0953		007	.1487	.0537		007	.1487	.0537		006	N/A	N/A		005	N/A	N/A
Georgia GA		005	.1089	.0393		005	.1089	.0393		005	.1089	.0393		005	.1089	.0393		005	.1089	.0393
Idaho ID		007	.25	.0902		005	N/A	N/A		005	N/A	N/A		007	.181	.0653		007	.197	.0711
Illinois IL		007	.28	.1011		007	.253	.0913		007	.2E3	.0913		007	.249	.0899		007	.24	.0866
Indiana IN		013	.16	.0577		013	.16	.0577		013	.1E	.0577		013	.16	.0577		013	.16	.0577
Indiana* IN		014	.11	.0397		014	.11	.0397		014	.11	.0397		014	.11	.0397		014	.11	.0397
Iowa IA		007	.225	.0812		007	.20	.0722		007	.1E	.0686		007	.20	.0722		006	N/A	N/A
Kansas KS		007	.20	.0722		007	.18	.065		007	.1E	.065		007	.17	.0614		007	.17	.0614
Kentucky KY		005	.12	.0433		005	.15	.0541		005	.1E	.0541		005	.15	.0541		005	.12	.0433
Kentucky* KY		006	.052	.0188		006	.022	.0079		006	.022	.0079		006	.022	.0079		006	.052	.0188
Louisiana LA		007	.20	.0722		007	.20	.0722		007	.2E	.0722		007	.16	.0577		007	.16	.0577
Maine ME		001	.20	.0722		001	N/A	N/A		001	N/A	N/A		001	.18	.065		001	.18	.065
Manitoba MB		007	.302	.109		007	.3186	.115		007	.2493	.09		007	.1579	.057		005	N/A	N/A
Maryland MD		005	.2425	.0875		005	.235	.0848		005	.2E5	.0848		005	.235	.0848		005	.235	.0848
Massachusetts MA		005	.21	.0758		005	.21	.0758		005	.21	.0758		005	.095	.0343		005	.095	.0343
Michigan MI		005	.09 ²	.0325		005	N/A	N/A		005	N/A	N/A		005	N/A	N/A		005	N/A	N/A
Minnesota MN		007	.20	.0722		007	.20	.0722		007	.2E	.0722		007	.20	.0722		007	.20	.0722
Mississippi MS		007	.18	.065		007	.18	.065		007	.1E	.065		007	.17	.0614		007	.18 ³	.065 ³
Missouri MO		007	.17	.0614		006	N/A	N/A		005	N/A	N/A		007	.17 ⁴	.0614 ⁴		007	.17 ⁴	.0614 ⁴
Montana MT		007	.2775	.1002		007	.27	.0975		007	.2E	.0975		005	N/A	N/A		006	.07 ⁵	.0253 ⁵

¹ 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.

* Surcharge
** Period rate change is effective

² Unlicensed carrier and other non-carrier vehicles charged .15 on diesel fuel. Currently 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.

³ Natural Gas per 100 cubic feet.

⁴ No tax collected on Propane and Natural Gas at retail (carriers may not claim tax paid).

⁵ Natural Gas per 120 cubic feet.

Use for 1st Quarter 1997 only.

Note: Gallon - U.S. \$ per gallon (p/g); Liter - Canadian \$ per liter (p/l) U.S./Canada exchange rate - 1.3662/7320

Jurisdiction	Diesel				Motor Fuel Gasoline				Ethano/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
Nebraska NE		007	.253	.0913		007	.253	.0913		007	.253	.0913		007	.253	.0913		007	.253	.0913
Nevada NV		007	.27	.0975		005	N/A	N/A		005	N/A	N/A		007	.23	.083		007	.23	.083
New Brunswick NB		005	.3796	.137		005	.2964	.117		005	N/A	N/A		005	.1856	.067		005	N/A	N/A
Newfoundland NF		005	.4571	.165		005	.4571	.155		005	N/A	N/A		005	.1939	.07		005	.4571	.165
New Hampshire NH		001	.18	.065		001	N/A	N/A		001	N/A	N/A		001	N/A	N/A		001	N/A	N/A
New Jersey NJ		003	.175	.0632		003	.145	.0523		003	.145	.0523		003	.0925	.0334		003	.0925	.0334
New Mexico NM		007	.18	.065		005	N/A	N/A		005	N/A	N/A		007	.03	.0108		005	.03 ¹	.0108 ¹
New York NY		005	.3165	.1142		005	.3045	.1099		005	.3045	.1099		005	.161	.0581		005	.3045	.1099
No. Carolina NC		007	.226	.0816		007	.226	.0816		007	.226	.0816		007	.226	.0816		007	.226	.0816
No. Dakota ND		007	.20	.0722		007	.20	.0722		007	.20	.0722		007	.20	.0722		007	.20	.0722
Nova Scotia NS		005	.4267	.154		005	.374	.135		005	N/A	N/A		005	.1939	.07		005	N/A	N/A
Ohio OH		013	.22	.0794		013	.22	.0794		013	.22	.0794		013	.22	.0794		013	.22	.0794
Ohio* OH		014	.03	.0108		014	.03	.0108		014	.03	.0108		014	.03	.0108		014	.03	.0108 ²
Oklahoma OK		007	.13	.0469		007	.16	.0577		007	.16	.0577		007	.16	.0577		007	.16	.0577
Ontario ON		001	.3962	.143		001	.4073	.147		001	.4073	.147		001	.191	.043		001	N/A	N/A
Oregon OR		005	N/A	N/A		005	N/A	N/A		005	N/A	N/A		005	N/A	N/A		005	N/A	N/A
Pennsylvania PA		009	.2235	.0807		009	.2235	.0807		009	.2235	.0807		009	.2235	.0807		009	.2235	.0807
Pennsylvania* PA		010	.06	.0217		010	.06	.0217		010	.06	.0217		010	.06	.0217		010	.06	.0217
Prince Edward Is PE		005	.3463	.125		005	.3325	.12		005	N/A	N/A		005	.3325	.12		005	N/A	N/A
Quebec PQ		005	.3685	.133		005	.4211	.152		005	.421	.152		005	.2272	.082		005	N/A	N/A
Rhode Island RI		003	.28	.1011		003	.28	.1011		003	.28	.1011		003	.28	.1011		003	N/A	N/A
Saskatchewan SK		007	.4156	.15		007	.4156	.15		007	.4156	.15		007	.2493	.09		005	N/A	N/A
So. Carolina SC		005	.16	.0577		005	.16	.0577		005	.16	.0577		005	.16	.0577		005	.16	.0577
So. Dakota SD		007	.18	.065		005	N/A	N/A		005	N/A	N/A		007	.16	.0577		007	.06 ³	.0217
Tennessee TN		007	.17	.0614		007	.20	.0722		005	N/A	N/A		007	.14	.0505		005	N/A	N/A
Texas TX		007	.20	.0722		007	.20	.0722		007	.20	.0722		007	.15	.0541		007	.15	.0541
Utah UT		007	.19	.0686		007	.19	.0686		007	.19	.0686		007	.19	.0686		007	.19	.0686
Vermont VT		001	.17	.0614		001	N/A	N/A		001	N/A	N/A		001	N/A	N/A		001	N/A	N/A
Vermont* VT		002	.09	.0325		000	N/A	N/A		000	N/A	N/A		000	N/A	N/A		000	N/A	N/A
Virginia VA		009	.16	.0577		009	.16	.0577		009	.16	.0577		009	.16	.0577		009	.16	.0577
Virginia* VA		010	.035	.0126		000	.035	.0126		010	.035	.0126		010	.035	.0126		010	.035	.0126
Washington WA		007	.23	.083		007	.23	.083		007	.23	.083		005	N/A	N/A		005	N/A	N/A
West Virginia WV		005	.2535	.0915		005	.2535	.0915		005	.2535	.0915		005	.2535	.0915		005	.2535	.0915
Wisconsin WI		007	.267	.0964		007	.267	.0964		007	.267	.0964		007	.267	.0964		007	.267	.0964
Wyoming WY		007	.08	.0289		007	.08	.0289		007	.08	.0289		005	N/A	N/A		005	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 Natural Gas: Alternative Fuel CNG .06 p/g E85 or M85 .06 p/g.

* Surcharge

** Period rate change is effective