

IFTA Final Fuel Use Tax Rate and Rate Code Table

Note: Only use this rate schedule for the period April 1 - June 30 1997.

Note: Gallon - U.S. \$ per gallon (p/g); Liter - Canadian \$ per liter (p/l) U.S./Canada exchange rate - 1.3694/.7302

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
Alabama AL		006	.17	.0615		006	.16	.0579		006	.16	.0579		006	N/A	N/A		006	N/A	N/A
Alberta AB		008	2488	.09		008	2488	.09		008	2363	.0855		008	1797	.065		007	N/A	N/A
Arizona AZ		015	.18	.0651		008	N/A	N/A		008	N/A	N/A		015	.18	.0651		009	.01	.0036
Arizona* AZ		016	.08	.0289		000	N/A	N/A		000	N/A	N/A		016	.08	.0289		000	N/A	N/A
Arkansas AR		008	.185	.0669		008	.185	.0669		008	.185	.0669		008	.165	.0597		008	.05	.0181
British Columbia BC		006	3179	.115		006	3040	.11		005	N/A	N/A		005	N/A	N/A		006	N/A	N/A
British Columbia BC													6/1/97	006	.0553	.02				
California CA		006	.18	.0651		006	N/A	N/A		006	.05 <sup>1</sup>	.0326		006	.06 <sup>1</sup>	.0217		006	.07 <sup>1</sup>	.0253
Colorado CO		008	205	.0742		008	22	.0796		007	.22	.0796		008	205	.0742		008	205	.0742
Connecticut CT		006	.18	.0651		006	.39	.1411		006	.38	.1375		006	N/A	N/A		006	N/A	N/A
Delaware DE		004	22	.0796		004	23	.0832		004	23	.0832		004	22	.0796		004	22	.0796
Florida FL		008	2667	.0965		008	1487	.0538		008	1487	.0538		007	N/A	N/A		006	N/A	N/A
Georgia GA		006	1075	.0389		006	1075	.0389		006	1075	.0389		006	1075	.0389		006	1075	.0389
Idaho ID		008	25	.0905		006	N/A	N/A		006	N/A	N/A		008	.181	.0655		008	.197	.0713
Illinois IL		008	28	.1013		008	253	.0915		008	.253	.0915		008	.249	.0901		008	.24	.0868
Indiana IN		015	.16	.0579		015	.16	.0579		015	.16	.0579		015	.16	.0579		015	.16	.0579
Indiana* IN		016	.11	.0398		016	.11	.0398		016	.11	.0398		016	.11	.0398		016	.11	.0398
Iowa IA		008	225	.0814		008	20	.0724		008	.15	.0687		008	20	.0724		007	N/A	N/A
Kansas KS		008	20	.0724		008	.18	.0651		008	.16	.0651		008	.17	.0615		008	.17	.0615
Kentucky KY		007	.12	.0434		007	.15	.0543		007	.15	.0543		007	.15	.0543		007	.12	.0434
Kentucky* KY		008	.052	.0188		008	.022	.0080		008	.022	.0080		008	.022	.0080		008	.052	.0188
Louisiana LA		008	20	.0724		008	20	.0724		008	20	.0724		008	16	.0579		008	16	.0579
Maine ME		002	20	.0724		002	N/A	N/A		002	N/A	N/A		002	.18	.0651		002	.18	.0651
Manitoba MB		008	3013	.109		008	3179	.115		008	2488	.09		008	1575	.057		006	N/A	N/A
Maryland MD		006	2425	.0877		006	235	.085		006	.235	.085		006	.235	.085		006	235	.085
Massachusetts MA		006	.21	.076		006	.21	.076		006	.21	.0760		006	1314	.0475		006	1314	.0475
Michigan MI		007	.09 <sup>2</sup>	.0325		006	N/A	N/A		006	N/A	N/A		006	N/A	N/A		006	N/A	N/A
Michigan* MI		006	.12	.0434		000	N/A	N/A		000	N/A	N/A		000	N/A	N/A		000	N/A	N/A
Minnesota MN		008	.20	.0724		008	.20	.0724		008	.20	.0724		008	.20	.0724		008	.20	.0724
Mississippi MS		008	.18	.0651		008	.18	.0651		008	.18	.0651		008	.17	.0615		008	.18 <sup>3</sup>	.0651 <sup>3</sup>
Missouri MO		008	.17	.0615		007	N/A	N/A		006	N/A	N/A		008	.17 <sup>4</sup>	.0615 <sup>4</sup>		008	.17 <sup>4</sup>	.0615 <sup>4</sup>
Montana MT		008	2775	.1004		008	.27	.0977		008	.27	.0977		006	N/A	N/A		007	.07 <sup>5</sup>	.0253 <sup>5</sup>

<sup>1</sup> 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.

<sup>2</sup> 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.

<sup>3</sup> Natural Gas per 100 cubic feet.

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

<sup>5</sup> Natural Gas per 120 cubic feet.

Surcharge  
\*\* Period rate change is effective

Use for 2nd Quarter 1997 only.

Note: Gallon - U.S. \$ per gallon(p/g). Liter - Canadian \$ per liter (p/l) U.S./Canada exchange rate - 1.3694/7302

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
Nevada NV		008	.27	.0977		006	N/A	N/A		006	N/A	N/A		008	.23	.0832		008	.23	.0832
New Brunswick NB		006	.3787	.137		006	.2957	.107		006	N/A	N/A		006	.1852	.067		006	N/A	N/A
Newfoundland NF		006	.4561	.165		006	.4561	.165		006	N/A	N/A		006	.1935	.07		006	.4561	.165
New Hampshire NH		002	.18	.0651		002	N/A	N/A		002	N/A	N/A		002	N/A	N/A		002	N/A	N/A
New Jersey NJ		004	.175	.0633		004	.145	.0525		004	.145	.0525		004	.0925	.0335		004	.0925	.0335
New Mexico NM		008	.18	.0651		006	N/A	N/A		006	N/A	N/A		008	.03	.0109		007	.03 <sup>1</sup>	.0109
New York NY		006	.3183	.1152		006	.3073	.1112		006	.3073	.1112		006	.165	.0597		006	.3073	.1112
No. Carolina NC		008	.226	.0818		008	.226	.0818		008	.226	.0818		008	.226	.0818		008	.226	.0818
No. Dakota ND		008	.20	.0724		008	.20	.0724		008	.20	.0724		008	.20	.0724		008	.20	.0724
Nova Scotia NS		006	.4257	.151		006	.3731	.135		006	N/A	N/A		006	.1935	.07		006	N/A	N/A
Ohio OH		015	.22	.0796		015	.22	.0796		015	.22	.0796		015	.22	.0796		015	.22	.0796
Ohio* OH		016	.03	.0109		016	.03	.0109		016	.03	.0109		016	.03	.0109		016	.03	.0109 <sup>2</sup>
Oklahoma OK		008	.13	.0470		008	.16	.0579		008	.16	.0579		008	.16	.0579		008	.15	.0579
Ontario ON		002	.3952	.143		002	.4063	.147		002	.4063	.147		002	.1189	.043		002	N/A	N/A
Oregon OR		006	N/A	N/A		006	N/A	N/A		006	N/A	N/A		006	N/A	N/A		006	N/A	N/A
Pennsylvania PA		011	.2481	.0898		011	.2481	.0898		011	.2481	.0898		011	.2481	.0898		011	.2481	.0898
Pennsylvania* PA		012	.06	.0217		012	.06	.0217		012	.06	.0217		012	.06	.0217		012	.05	.0217
Prince Edward Is PE		006	.3455	.125		006	.3317	.12		006	N/A	N/A		006	.3317	.12		006	N/A	N/A
Prince Edward Is PE	4/9/97	007	.3731	.135	4/9/97	007	.3593	.13					4/9/97	007	.3593	.13				
Quebec PQ		006	.3676	.133		006	.4201	.152		006	.4201	.152		006	N/A	N/A		006	N/A	N/A
Quebec PQ	5/17/97	007	.4201	.152																
Rhode Island RI		004	.28	.1013		004	.28	.1013		004	.28	.1013		004	.28	.1013		004	N/A	N/A
Saskatchewan SK		008	.4146	.15		008	.4146	.15		008	.4146	.15		008	.2488	.09		006	N/A	N/A
So. Carolina SC		006	.16	.0579		006	.16	.0579		006	.16	.0579		006	.16	.0579		006	.15	.0579
So. Dakota SD		008	.20	.0724		006	N/A	N/A		006	N/A	N/A		008	.18	.0651		008	.08 <sup>3</sup>	.0289
Tennessee TN		008	.17	.0615		008	.20	.0724		006	N/A	N/A		008	.14	.0507		006	N/A	N/A
Texas TX		008	.20	.0724		008	.20	.0724		008	.20	.0724		008	.15	.0543		008	.15	.0543
Utah UT		008	.1933	.0699		008	.1933	.0699		008	.1933	.0699		008	.1933	.0699		008	.1933	.0699
Vermont VT		003	.17	.0615		002	N/A	N/A		002	N/A	N/A		002	N/A	N/A		002	N/A	N/A
Vermont* VT		004	.09	.0326		000	N/A	N/A		000	N/A	N/A		000	N/A	N/A		000	N/A	N/A
Virginia VA		011	.16	.0579		011	.16	.0579		011	.16	.0579		011	.16	.0579		011	.16	.0579
Virginia* VA		012	.035	.0127		012	.035	.0127		012	.035	.0127		012	.035	.0127		012	.035	.0127
Washington WA		008	.23	.0832		008	.23	.0832		008	.23	.0832		006	N/A	N/A		006	N/A	N/A
West Virginia WV		006	.2535	.0917		006	.2535	.0917		006	.2535	.0917		006	.2535	.0917		006	.2535	.0917
Wisconsin WI		008	.268	.097		008	.268	.097		008	.268	.0970		008	.268	.0970		008	.268	.0970
Wyoming WY		008	.08	.0239		008	.08	.0289		008	.08	.0289		006	N/A	N/A		006	N/A	N/A

<sup>1</sup> Natural Gas tax on both LNG and CNG; CNG is per 114 cubic feet.

<sup>2</sup> Natural Gas tax is on LNG only.

<sup>3</sup> Natural Gas: Alternative Fuel CNG .06 p/g E85 or M85 v/g.

\* Surcharge

\*\* Period rate change is effective