## IFTA Final Fuel Use Tax Rate and Rate Code Table

Note: Only use this rate schedule for the period April 1 - June 30, 1998.

Note: Gallon - U.S.\$ per gallor (p/g); Liter - Canadian \$ per liter(p/l) U.S./Canada exchange rate - 1.4138/.7073

	Diesel				Motor Fuel Gasoline				Ethano	ohoi		Propa	PG)		CNG (Natural Gas)					
Jurisdiction	Effective late**	Rate	Gallon	Liter		Rate	Gallon	Liter	Effective Date**	Rate	Gallon	Liter	Effective Jate**	Rate	Gallon	Liter	Effective Date**	Rate	C- !!	Liter
Alabami A		010		.0635	LifeCitye pate	010	F 4 1 1 2 2 1 1 1 1	.0598	DISCUVE DAG	010	very market with	.0598	Ellective vate	8.7 Later,	N/A	N/A	Ellective pate		Gallon N/A	M/A
Alberta A			.2409	.00		012	Nº G				2289	0855		012		085		<b>1</b>	N/A	N/A
Arizona A		021		1609		012	•	N/A		012	1	N/A			N/A	N/A		1	N/A	N/A
Arkansas A	1		.185	.0691	A	012	.185	.0691			.135	.0691		012	minutal dinate	.0616		012		.0187
British Columbia B	:	010	.3079	.115		010	.2945	.11		009	N/A	N/A		010	.0535	.02		ł	N/A	N/A
California C	1	010	.263	.0982		010	N/A	N/A		010	.03 <sup>1</sup>	.0336		010	.06 1	.0224		010	.07 <sup>1</sup>	.0261
Colorado C	)	012	-205	.0766		012	22	.0822	5111763 (4511 M212 B)   1   1   1   1	011	.22	.0822		012	.205	.0766		012	N/A	N/A
Connecticut C		010	.18	.0172		010	.36	.1345		010	.35	.1307		010	N/A	N/A		010	N/A	N/A
Dalawara D		008	.22	.0122		008	.23	.0855		008	.23	.0859		006	.22	.0622		008	.22	.0822
Florida F	· <b>I</b>	012	.2707	.1011		012	.1507	.0563		012	.1507	.0563		011	N/A	N/A		010	N/A	N/A
Georgia G	\	010	1	.0381		010	.1021	.0381		010	.1021	.0381		1	.1021	.0381		010	.1021	.0381
Idaho II	The state of the s	012		.0934		010	UNATE AND DES	WA		010		N/A		a detect of the	.181	.0676		012	.197	.0736
Illinois II		1	.274	.1023		012		.0919	ar estimates		.246	.0919			.251	.0938		012	.243	.0908
Indiana 19		023		.0198		023	16	.0598		023		.0598			.16	.0898	ger Standard and Section	<b>L</b> isting	1.16	0698
Indiana' 19	4	024	A	.0411		024		.0411		024	ALL KILLSON	.0411		anane services	31	,0411		C. 14 . 1 . 1 . 1 . 1 . 1	,11	0411
lowa M		1	.225	.084		012	.20	.0747		012	1	.071			.20	.0747			N/A	N/A
Kansas K	1	012		.0747		012		.0672		012		.0672			1.17	.0635		012	.17	.0635
Kentucky K	e vigital est ta man cart contr	015	.12	.0448 .0194		015		.056		015		.056			.15	.056		Marin planting	.12	.0448
Kentucky* K Louisiara L			.20	.U 34 .0747		016		.0082 .0747		016		0082 0747			022	.0082		016	052	.0154
Louisiara L Maine M			.20	.0747		012 006		N/A		012 nne	NA.	.0/4/ N/A	5.6 154 51	ri kini	.16 .18	.0598	en freguere various	012		.0598
Manitota N	And I also the state of the sta	012	diameter	.109		012	.3079	.115		012	ATTACKS AND ADAPT OF	.09		006	.1526	.0672 .057	Bernste Grander	CALL COAL	,18 N/A	.0672 N/A
Maryland M	1	010		.0906		010	.235	.0878		010		.0878		i	.235	.087B			.235	.0878
Massachusetts N	1	010		.0784		010	.21	.0784		010		.0784		1	.097	.0362		010	.097	.0362
Michiga) N		014	.09 <sup>2</sup>	.0336		010	arta year at at a const	N/A	profesional and the	010	<b></b>	N/A			N/A	N/A			N/A	WA
Michigan* W		015	.12	0448		N/A	227 CHT. 10	N/A	2.12.13.13.20.21.21.21.21.21.21.21.21.21.21.21.21.21.	N/A	NA	N/A		e a traca	N/A	WA		And the leading	N/A	WA
Minnescla M		012	.20	0747		012	20	0747	a init ila suma suma mai	012	.2)	.0747			.15	.056		012	to no in	0448
Mississippi M	s	012	.18	.0672		012	.18	.0672		012	.13	.0672			.17	.0635	and the same of th		.18 <sup>3</sup>	.0672 <sup>3</sup>
Missour: N	o	012	.17	.0635		011	N/A	N/A		010	N/A	N/A		012	.174	.0635 4		į į	.174	.0635 4
Montana M	Т	012	.2775	.1037		012	.27	.1009		012	.27	.1009		010	N/A	N/A		011	.07 <sup>5</sup>	.0261 <sup>5</sup>
Nebraska N		012	.228	.0852		012	.228	.0852		012		.0852		012	.228	.0852		012	.228	.0852
Nevada N		1012	.27	1009		010	N/A	N/A	2-1957 (Best Off of Ec. 1951), (19 <b>6</b> ).	010	.13	.071		012	.22	.0822		012	.21	.0784

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 desel, is to be reported under gasohol at .09 (U.S.).

Unlicensed carrier and other non-carriers 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.

Natural Gas per 100 cubic feet.

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

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

<sup>6 .19</sup> per gal on A55 (water-phased hydrocarbon fuel) only.

<sup>\*</sup> Surcharge

<sup>\*\*</sup> Period rate change is effective IFTA-105 (6/98)

## Use for 2nd Quarter 1998 only.

Note: Gallon - U.S.\$ per gallon (p/g); Liter - Canadian \$ per liter(p/l) U.S./Canada exchange rate - 1.4138/.7073

		Di		Motor Fuel Gasoline				Ethanol/Gasohol				Propai	.PG)		CNG (Natural Gas)						
Jurisdiction		Effective Cate **	Rate Code	Gallon	Liter	Effective Date **	Rate Code	Gallon	Liter	Effective Date **	Rate Code	Gallon	Liter	Effective Date **	Rate	Gallon	Liter	Effective Date **	Rate Code	Gallon	Liter
New Branswick	and the same		OMBITO DAG	.3668	137	Life Constitution	010		107		010		WA	LIIGEBVG 0216	en en en en en	1794	THE PARTY OF THE PARTY OF	Litective page	010	naratir reserve	N/A
	N.			4417	165		010	A DO DA MAR	165		010	304.04977.0010	N/A			1874	67		010	4417	165
New Hampshire	ă î		006	gin ijiyana	0672		006	RIGHERER	NA				WA				NA			N/A	N/A
	N.		008	· · · · · · · · · · · · · · · · · · ·	.0654		008	†******** <b>†</b>	.0542		008	.145	.0542		300	***************************************	.0346		008	.0925	.0346
1 -	NM		012		.0672			N/A	N/A		010		N/A		012	1	.0224		011	.06 1	.0224 1
New York	NY		010	.2965	.1108		010	.30	.1121		010	.30	.1121		010	1	.0575		1	.30	.1121
No. Carolina	HC		012	223	0833		012	223	.0833		012	223	.0833		012	223	.0833		012	223	0833
Ng Daketa	ND		012	.20	.0747		012		.0747		012	423429545-44:148153	.0747		EONDUI	.20	.0747		012		.0747
Nova Scotia	H\$		010	.4123	154		010	3614	.135		010	NA	WA :		010	.1874	.07		010	N/A	N/A
Ohio	OH		023	.22	.0822		023	.22	.0822		023	.22	.0822		023	.22	.0822		023	.22 2	.0822 <sup>2</sup>
Ohio*	ОН		024	.03	.0112	-	024	.03	.0112		024	.03	.0112		024	.03	.0112		024	.03	.0112
Oklahoma	OK		012	.13	.0486		012	.16	.0598		012		.0598		012	.16	.059В		012	.16	.0598
Ontario	OI		006	3878	143		<b>006</b>	.3935	.147		006	.3335	147		OOE	1151	543		006	WA	WA
Oxegon	예	100 mm	010	EDISHOUS INTE	N/A		idionnie.	OTTCAM PROPERTY	N/A		010		N/A			N/A	N/A :		010	N/A	N/A
Transfer of the last of the la	PA	AUSTEROT SURBING BATE OF	017	C.P. Caller	115		017	A PROPERTY OF THE PARTY OF THE	.0987		017	259	.0967		******	.259	0987		-commune	.259	.0967
Prince Edward Is	PE		011	.3614	.135		011	.348	.13		010		N/A			.348	.13		010	N/A	N/A
	PO		012		.162	į	010		.152		010	.4)69	.152			N/A	N/A		1 1	N/A	N/A
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	SK			,4016	15		012	Hy m www.	.15		012	.4316				.2409	.05		010	ned ille ees	MA
	SC		010		,0598		010	(distribute)	.0598		010	HOLOGI SOUR	0598			116	.0598		010	alco unice	0598
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	TN		012		.0635		012	1	.0747		010		N/A			.14	.0523		1 1	N/A	N/A
	TX		012		.0747		012		.0747		012		.0747		012		.056		1 1	.15	.056
	UT   VI		012	.245	.0535		012 006	THE PERSON NAMED IN COLUMN	.0915 N/A		012	.245	.0915			N/A <sup>5</sup>	N/A <sup>5</sup>			N/A °	N/A
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1 -	WA		012	1	.0859		012	1	.0151		012	.23	.0859			N/A	.0131 N/A		<b>∮</b> ⊦	N/A	N/A
1 *	w		010	1	.0947		010		.0947		010	.2535	.0947		010	1	.0947		010	.2535	.0947
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<sup>&</sup>lt;sup>1</sup> Natural Gas tax on both LNG and CNG; CNG is per 114 cubic feet.

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

<sup>3</sup> 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 1.495, M-85 1.752, Methanol 2.024, LNG 1.718, Propane/LPG 1.37; CNG 3.948 (29,000 BTUs @ 3.000 psi), CNG 125.907 (9U9.4 BTUs/scf), CNG 5.572(20,551 BTU's/lb)

<sup>&</sup>lt;sup>4</sup> Natural Gas: Alternative Fuel CNG .09 per gallon E85 or M85 .09 per gallon.

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 axlesor reg gross vehicle weight over 26,000 lbs.

<sup>\*</sup> Surcharge

<sup>\*\*</sup> Period rate change is effective