

Use for 2nd Quarter 1999 only.

IFTA Final Fuel Use Tax Rate and Rate Code Table 1

IFTA-105

Note: Only use this rate schedule for the period April 1 - June 30, 1999.

Note: Gallon - U.S. \$ per gallon (p/g); Liter - Canadian \$ per liter (p/l) U.S./Canada exchange rate - 1.5286/6542

Jurisdiction	Effective Date**	D (Diesel)			G (Motor Fuel Gasoline)			E (Ethanol)			P (Propane (LPG))			C (CNG (Natural Gas))		
		Rate Code	Gallon	Liter	Rate Code	Gallon	Liter	Rate Code	Gallon	Liter	Rate Code	Gallon	Liter	Rate Code	Gallon	Liter
Alabama AL		014	.17	.0687	014	.16	.0646	014	N/A	N/A	014	N/A	N/A	014	N/A	N/A
Alberta AE		015	.2229	.09	016	.2229	.09	016	N/A	N/A	016	.1609	.065	015	N/A	N/A
Arizona AZ		025	.27	.109	016	N/A	N/A	016	N/A	N/A	025	N/A	N/A	018	N/A	N/A
Arkansas AR		015	.205	.0828	016	.185	.0747	016	.185	.0747	016	.165	.0666	016	.05	.0202
British Columbia BC		014	.2848	.115	014	.2724	.11	013	N/A	N/A	014	.0495	.02	014	N/A	N/A
California CA		014	.251	.1014	014	N/A	N/A	014	.09 ¹	.0363 ¹	014	.06 ¹	.0242 ¹	014	.07 ¹	.0283 ¹
Colorado CC		015	.205	.0828	016	.22	.0888	015	.205	.0828	016	.205	.0828	015	.205	.0828
Connecticut CT		014	.18	.0727	014	.32	.1292	014	.32	.1292	014	N/A	N/A	014	N/A	N/A
Delaware DE		012	.22	.0888	012	.23	.0929	012	.23	.0929	012	.22	.0888	012	.22	.0888
Florida FL		015	.2717	.1097	016	.1517	.0613	016	N/A	N/A	015	N/A	N/A	014	N/A	N/A
Georgia GA		014	.0976	.0394	014	.0976	.0394	014	.0976	.0394	014	.0976	.0394	014	.0976	.0394
Idaho ID		015	.25	.101	014	N/A	N/A	014	N/A	N/A	016	.181	.0731	016	N/A	N/A
Illinois IL		015	.27	.109	016	.242	.0977	016	.242	.0977	016	.245	.0989	016	.243	.0981
Indiana IN		031	.16	.0646	031	.16	.0646	031	.16	.0646	031	.16	.0646	031	.16	.0646
Indiana* IN		032	.11	.0444	032	.11	.0444	032	.11	.0444	032	.11	.0444	032	.11	.0444
Iowa IA		015	.225	.0909	016	.20	.0808	016	.19	.0767	016	.20	.0808	015	.16	.0646
Kansas KS		015	.20	.0808	016	.18	.0727	016	.20	.0808	016	.17	.0687	016	.17	.0687
Kentucky KY		023	.12	.0485	023	.15	.0606	023	.15	.0606	023	.15	.0606	023	.12	.0485
Kentucky* KY		024	.052	.021	024	.022	.0089	024	.022	.0089	024	.022	.0089	024	.052	.021
Louisiana LA		015	.20	.0808	016	.20	.0808	016	.20	.0808	016	.16	.0646	016	.16	.0646
Maine ME		013	.20	.0808	010	N/A	N/A	010	.18	.0727	010	.18	.0727	010	.18	.0727
Manitoba MB		015	.2699	.109	016	.2848	.115	016	.2848	.115	016	.1411	.057	014	N/A	N/A
Maryland MD		014	.2425	.0979	014	.235	.0949	014	.235	.0949	014	.235	.0949	014	.235	.0949
Massachusetts MA		014	.21	.0848	014	.21	.0848	014	.21	.0848	014	.076	.0307	014	.076	.0307
Michigan MI		022	.09 ²	.0363 ²	015	N/A	N/A	015	N/A	N/A	015	N/A	N/A	015	N/A	N/A
Michigan* MI		023	.12	.0485	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		015	.20	.0808	016	.20	.0808	016	.20	.0808	016	.15	.0606	016	.20	.0808
Mississippi MS		015	.18	.0727	016	.18	.0727	016	.18	.0727	016	.17	.0687	016	.18	.0727
Missouri MO		015	.17	.0687	015	.17	.0687	014	.17	.0687	016	.17	.0687	016	.17	.0687
Montana MT		015	.2775	.1121	016	.27	.109	016	.27	.109	014	.0518	.0209	015	.07	.0283
Nebraska NE		015	.228	.0921	016	.228	.0921	016	N/A	N/A	016	.228	.0921	016	.228	.0921
Nevada NV		015	.27	.109	014	N/A	N/A	014	N/A	N/A	016	.22	.0888	016	.21	.0848
New Brunswick NB		011	.3392	.137	014	.2649	.107	014	N/A	N/A	014	.1659	.067	014	.3392	.137

¹ CNG to be reported for each 100 cubic feet at standard pressure and temperature. Report as Ethanol, Methanol, or a blend of Alcohol when containing not more than 15% gasoline or diesel.

² Carriers will need to file a supplemental return with Michigan for the non-highway use of taxed diesel fuel; sales tax credit on Michigan diesel fuel purchases and payment of the full tax rate when purchasing diesel fuel into decal vehicles.

ALL OTHER FUEL TYPES: A-55, E-85, M-85, Gasohol, LNG and Methanol. If you need an IFTA-105.1, *IFTA Final Fuel Use Tax Rate and Tax Rate Code Table 2*, for any of these fuels, call the phone number shown in the Need Help? box on the back of the IFTA-101-I, *Instructions for Form IFTA-101*.

* Surcharge
 ** Period rate change is effective

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IFTA-105

Note: Gallon - U.S. \$ per gallon (p/g); Liter - Canadian \$ per liter (p/l) U.S./Canada exchange rate - 1.5286/.6542

Jurisdiction	D (Diesel)				G (Motor Fuel Gasoline)				E (Ethanol)				P (Propane (LPG))				C (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
Newfoundland	NF	014	.4086	.155	014	.4086	.155		014	N/A	N/A		014	.1733	.07		014	N/A	N/A	
New Hampshire	NH	010	.18	.0727	010	N/A	N/A		010	N/A	N/A		010	N/A	N/A		010	N/A	N/A	
New Jersey	NJ	012	.175	.0707	012	.145	.0586		012	.145	.0586		012	.0925	.0374		012	.0925	.0374	
New Mexico	NM	016	.18	.0727	014	N/A	N/A		014	N/A	N/A		016	.06	.0242		015	.06	.0242	
New York	NY	014	.2705	.1092	014	.282	.1139		014	.282	.1139		014	.142	.0573		014	.282	.1139	
No. Carolina	NC	016	.212	.0856	016	.212	.0856		016	.212	.0856		016	.212	.0856		016	.212	.0856	
No. Dakota	ND	016	.20	.0808	016	.20	.0808		016	N/A	N/A		016	.20	.0808		016	.20	.0808	
Nova Scotia	NS	014	.3813	.154	014	.3343	.135		014	N/A	N/A		014	.1733	.07		014	N/A	N/A	
Ohio	OH	03	.22	.0888	031	.22	.0888		031	.22	.0888		031	.22	.0888		030	N/A	N/A	
Ohio*	OH	032	.03	.0121	032	.03	.0121		032	.03	.0121		032	.03	.0121		N/A	N/A	N/A	
Oklahoma	OK	016	.13	.0525	016	.16	.0646		016	N/A	N/A		016	.16	.0646		016	.16	.0646	
Ontario	ON	010	.3541	.143	010	.364	.147		010	N/A	N/A		010	.1065	.043		010	N/A	N/A	
Oregon	OR	014	N/A	N/A	014	N/A	N/A		014	N/A	N/A		014	N/A	N/A		014	N/A	N/A	
Pennsylvania	PA	02	.308	.1244	021	.258	.1046		021	.173	.0699		021	.189	.0763		021	.066 ¹	.0257 ¹	
Prince Edward Is	PE	015	.3343	.135	015	.3219	.13		014	N/A	N/A		015	.3219	.13		014	N/A	N/A	
Quebec	PQ	016	.4011	.152	014	.3764	.152		014	.4011	.162		014	N/A	N/A		014	N/A	N/A	
Rhode Island	RI	012	.28	.1131	012	.28	.1131		012	.28 ²	.1131 ²		012	.28 ²	.1131 ²		012	N/A	N/A	
Saskatchewan	SK	016	.3714	.15	016	.3714	.15		016	.3714	.15		016	.2229	.09		014	N/A	N/A	
So. Carolina	SC	014	.16	.0646	014	.16	.0646		014	.16	.0646		014	.16	.0646		014	.16	.0646	
So. Dakota	SD	016	.22	.0888	014	N/A	N/A		014	N/A	N/A		016	.20	.0808		016	.10	.0404	
Tennessee	TN	016	.17	.0687	016	.20	.0808		014	N/A	N/A		016	.14	.0565		014	N/A	N/A	
Texas	TX	016	.20	.0808	016	.20	.0808		016	.20	.0808		016	.15	.0606		016	.15	.0606	
Utah	UT	016	.245	.0989	016	.245	.0989		016	.245	.0989		016	N/A	N/A		016	N/A	N/A	
Vermont	VT	019	.17	.0687	011	N/A	N/A		011	N/A	N/A		011	N/A	N/A		011	N/A	N/A	
Vermont*	VT	020	.09	.0363	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	027	.16	.0646	027	.16	.0646		027	.16	.0646		027	.16	.0646		027	.16	.0646	
Virginia*	VA	028	.035	.0141	028	.035	.0141		028	.035	.0141		028	.035	.0141		028	.035	.0141	
Washington	WA	016	.23	.0929	016	.23	.0929		016	.23	.0929		014	N/A	N/A		014	N/A	N/A	
West Virginia	WV	014	.2535	.1024	014	.2535	.1024		014	.2535	.1024		014	.2535	.1024		014	.2535	.1024	
Wisconsin	WI	016	.288	.1163	016	.288	.1163		016	.288	.1163		016	.189	.0763		016	.206	.0832	
Wyoming	WY	016	.13	.0525	016	.13	.0525		016	N/A	N/A		014	N/A	N/A		014	N/A	N/A	

¹ To convert CNG(scf) to gallons, multiply units by .0314. To convert CNG(lbs) to gallons, multiply units by .7087.

² Effective January 1, 1998, propane gas and ethanol gasohol (containing 85% or more by volume of ethanol or other blend of alcohol) used in a fleet of ten(10) vehicles are exempt from fuel use tax.)

* Surcharge
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