

Use for 1st Quarter 2000 only.

**IFTA Final Fuel Use Tax Rate and Rate Code Table 2**

IFTA-105.1

Note: Only use this rate schedule for the period January 1 - March 31, 2000.

Note: Gallon - U.S. \$ per gallon (p/g); Liter - Canadian \$ per liter (p/l) U.S./Canada exchange rate - 1.48/6757

Jurisdiction	A (A-55)				B (E-85)				F (M-85)				H (Gasohol)				L (LNG)				M (Methanol)			
	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	Effective Date**	Rate Code	Gallon	Liter
Alabama	AL	005	N/A	N/A		005	N/A	N/A		005	N/A	N/A		005	16	0626		005	N/A	N/A		005	N/A	N/A
Alberta	AB	005	2302	.09		005	0345	.0135		005	0345	.0135		005	2187	.0855		005	N/A	N/A		005	N/A	N/A
Arizona	AZ	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		005	N/A	N/A
Arkansas	AR	005	N/A	N/A		005	N/A	N/A		005	N/A	N/A		005	185	.0723		005	N/A	N/A		005	185	.0723
British Columbia	BC	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		005	N/A	N/A
California	CA	005	18	.0704		005	09	.0352		005	09	.0352		005	09	.0352		005	06	.0235		005	09	.0352
Colorado	CO	005	205	.0802		005	205	.0802		005	205	.0802		005	22	.086		005	205	.0802		005	205	.0802
Connecticut	CT	005	32	.1251		005	32	.1251		005	32	.1251		005	31	.1212		005	N/A	N/A		005	32	.1251
Delaware	DE	005	22	.086		005	22	.086		005	22	.086		005	23	.0899		005	22	.086		005	23	.0899
Florida	FL	005	N/A	N/A		005	N/A	N/A		005	N/A	N/A		005	1537	.0601		005	N/A	N/A		005	N/A	N/A
Georgia	GA	005	.1067	.0417		005	.1067	.0417		005	.1067	.0417		005	.1067	.0417		005	.1067	.0417		005	.1067	.0417
Idaho	ID	005	N/A	N/A		005	N/A	N/A		005	N/A	N/A		005	N/A	N/A		005	.197	.077		005	N/A	N/A
Illinois	IL	005	245	.0958		005	245	.0958		005	245	.0958		005	245	.0958		005	245	.0958		005	245	.0958
Indiana	IN	005	N/A	N/A		005	N/A	N/A		005	N/A	N/A		009	16	.0626		009	16	.0626		009	16	.0626
Indiana*	IN	N/A	N/A	N/A		N/A	N/A	N/A		N/A	N/A	N/A		010	11	.043		010	11	.043		010	11	.043
Iowa	IA	005	20	.0782		005	19	.0743		005	20	.0782		005	19	.0743		005	20	.0782		005	20	.0782
Kansas	KS	005	22	.086		005	20	.0782		005	20	.0782		005	20	.0782		005	19	.0743		005	22	.086
Kentucky	KY	009	12	.0469		009	15	.0587		009	15	.0587		009	15	.0587		009	12	.0469		009	15	.0587
Kentucky*	KY	010	052	.0203		010	022	.0086		010	022	.0086		010	022	.0086		010	052	.0203		010	022	.0086
Louisiana	LA	005	20	.0782		005	20	.0782		005	20	.0782		005	20	.0782		005	16	.0626		005	20	.0782
Maine	ME	005	N/A	N/A		005	N/A	N/A		005	N/A	N/A		005	N/A	N/A		006	21	.0821		006	21	.0821
Manitoba	MB	005	N/A	N/A		005	2941	.115		005	2941	.115		005	2302	.09		005	N/A	N/A		005	2941	.115
Maryland	MD	005	2425	.0948		005	235	.0919		005	235	.0919		005	235	.0919		005	235	.0919		005	235	.0919
Massachusetts	MA	005	21	.0821		005	21	.0821		005	21	.0821		005	21	.0821		005	074	.0289		005	21	.0821
Michigan	MI	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		005	N/A	N/A
Michigan*	MI	N/A	N/A	N/A		N/A	N/A	N/A		005	N/A	N/A		N/A	N/A	N/A		N/A	N/A	N/A		N/A	N/A	N/A
Minnesota	MN	005	20	.0782		005	142	.0555		005	20	.0782		005	20	.0782		005	12	.0469		005	20	.0782
Mississippi	MS	005	18	.0704		005	18	.0704		005	18	.0704		005	18	.0704		005	18	.0704		005	18	.0704
Missouri	MO	005	17	.0665		005	17	.0665		005	17	.0665		005	17	.0665		005	17	.0665		005	17	.0665
Montana	MT	005	N/A	N/A		005	N/A	N/A		005	N/A	N/A		005	27	.1056		005	N/A	N/A		005	N/A	N/A
Nebraska	NE	005	N/A	N/A		005	N/A	N/A		005	N/A	N/A		005	239	.0934		005	N/A	N/A		005	N/A	N/A
Nevada	NV	005	19	.0743		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
New Brunswick	NB	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		005	N/A	N/A

\* Surcharge

\*\* Period rate change is effective

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Note: Gallon - U.S. \$ per gallon (p/g); Liter - Canadian \$ per liter (p/l) U.S./Canada exchange rate - 1.48/6757

Jurisdiction	A (A-55)				B (E-85)				F (M-85)				H (Gasohol)				L (LNG)				M (Methanol)			
	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	Effective Date**	Rate Code	Gallon	Liter
Newfoundland	NF	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		005	N/A	N/A
New Hampshire	NH	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		005	N/A	N/A
New Jersey	NJ	005	N/A	N/A		005	N/A	N/A		005	N/A	N/A		005	145	0567		005	0925	0362		005	145	0567
New Mexico	NM	005	N/A	N/A		005	N/A	N/A		005	N/A	N/A		005	N/A	N/A		005	09	0352		005	N/A	N/A
New York	NY	005	.297	.1161		005	.297	.1161		005	.297	.1161		005	.297	.1161		005	.297	.1161		005	.297	.1161
No. Carolina	NC	005	.22	.086		005	.22	.086		005	.22	.086		005	.22	.086		005	.22	.086		005	.22	.086
No. Dakota	ND	005	N/A	N/A		005	N/A	N/A		005	N/A	N/A		005	.21	.0821		005	N/A	N/A		005	N/A	N/A
Nova Scotia	NS	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		005	N/A	N/A
Ohio	OH	009	.22	.086		009	.22	.086		009	.22	.086		009	.22	.086		009	.22	.086		009	.22	.086
Ohio*	OH	010	.03	.0117		010	.03	.0117		010	.03	.0117		010	.03	.0117		010	.03	.0117		010	.03	.0117
Oklahoma	OK	005	N/A	N/A		005	N/A	N/A		005	N/A	N/A		005	.16	.0626		005	.16	.0626		005	N/A	N/A
Ontario	ON	005	.3759	.147		005	.3759	.147		005	.3759	.147		005	.3759	.147		005	N/A	N/A		005	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		005	N/A	N/A
Pennsylvania	PA	005	.308	.1204		005	.239	.0934		005	.148	.0579		005	.259	.1013		005	.141	.059		005	.129	.05
Prince Edward Is	PE	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		005	N/A	N/A
Quebec	PQ	005	.4143	.162		005	.4143	.162		005	.3887	.152		005	.3887	.152		005	N/A	N/A		005	.3887	.152
Rhode Island	RI	005	.28	.1095		005	.28	.1095		005	.28	.1095		005	.28	.1095		005	.28	.1095		005	.28	.1095
Saskatchewan	SK	005	.3836	.15		005	.3836	.15		005	.3836	.15		005	.3836	.15		005	N/A	N/A		005	.3836	.15
So. Carolina	SC	005	N/A	N/A		005	N/A	N/A		005	N/A	N/A		005	.16	.0626		005	.16	.0626		005	.16	.0626
So. Dakota	SD	005	N/A	N/A		005	.10	.0391		005	.10	.0391		005	N/A	N/A		005	N/A	N/A		005	N/A	N/A
Tennessee	TN	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		005	N/A	N/A
Texas	TX	005	.20	.0782		005	.20	.0782		005	.20	.0782		005	.20	.0782		005	.16	.0587		005	.20	.0782
Utah	UT	005	.245	.0958		005	.245	.0958		005	.245	.0958		005	.245	.0958		005	N/A	N/A		005	.245	.0958
Vermont	VT	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		005	N/A	N/A
Vermont*	VT		N/A	N/A			N/A	N/A			N/A	N/A		005	N/A	N/A			N/A	N/A			N/A	N/A
Virginia	VA	009	.16	.0626		009	.16	.0626		009	.16	.0626		009	.16	.0626		009	.16	.0626		009	.16	.0626
Virginia*	VA	010	.035	.0137		010	.035	.0137		010	.035	.0137		010	.035	.0137		010	.035	.0137		010	.035	.0137
Washington	WA	005	N/A	N/A		005	N/A	N/A		005	N/A	N/A		005	.23	.0899		005	N/A	N/A		005	N/A	N/A
West Virginia	WV	005	.2535	.0991		005	.2535	.0991		005	.2535	.0991		005	.2535	.0991		005	.2535	.0991		005	.2535	.0991
Wisconsin	WI	005	.288	.1126		005	.288	.1126		005	.288	.1126		005	.288	.1126		005	.206	.0805		005	.288	.1126
Wyoming	WY	005	N/A	N/A		005	N/A	N/A		005	N/A	N/A		005	.13	.0509		005	N/A	N/A		005	N/A	N/A

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