

Note: Only use this rate schedule for the period October 1 - December 31, 2003.

Note: Gallon - U.S. \$ per gallon (p/g); Liter - Canadian \$ per liter (p/l) U.S./Canada exchange rate 1.3660/0.7321

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
Alabama	AL		032	.17	.0613		032	.16	.0578		032	N/A	N/A		032	N/A	N/A		032	N/A	N/A
Alberta	AB		034	.2494	.09		034	.2494	.09		034	N/A	N/A		034	.1801	.065		033	N/A	N/A
Arizona	AZ		043	.26 ¹	.0938 ¹		034	N/A	N/A		034	N/A	N/A		043	N/A	N/A		036	N/A	N/A
Arkansas	AR		034	.225	.0811		034	.215	.0776		034	.215	.0776		034	.165	.0596		034	.05	.018
British Columbia	BC		033	.4157 ²	.15 ²		033	.4018	.145		031	N/A	N/A		033	.0748	.027		032	N/A	N/A
California	CA		032	.263	.0949		032	N/A	N/A		032	.09	.0325		032	.06	.0217		032	.07 ³	.0253 ³
Colorado	CO		034	.205	.074		034	.22	.0794		033	.205	.074		034	.205	.074		034	.205	.074
Connecticut	CT		033	.26	.0938		032	.25	.0903		032	.32	.1154		032	N/A	N/A		032	N/A	N/A
Delaware	DE		030	.22	.0794		030	.23	.083		030	.23	.083		030	.22	.0794		030	.22	.0794
Florida	FL		034	.2877	.1038		034	.1917	.0691		034	N/A	N/A		033	N/A	N/A		032	N/A	N/A
Georgia	GA		032	.1131	.0408		032	.1131	.0408		032	.1131	.0408		032	.1131	.0408		032	.1131	.0408
Idaho	ID		034	.25	.0903		032	N/A ⁴	N/A ⁴		032	N/A	N/A		034	.181	.0653		034	.197	.071
Illinois	IL		034	.287	.1035		034	.258	.0932		034	.258	.0932		034	.253	.0912		034	.273	.0985
Indiana	IN		067	.16	.0578		067	.18	.065		067	.16	.0578		067	.16	.0578		067	.16	.0578
Indiana*	IN		068	.11	.0397		068	.11	.0397		068	.11	.0397		068	.11	.0397		068	.11	.0397
Iowa	IA		034	.225	.0811		034	.203	.0732		034	.19	.0686		034	.20	.0721		033	.16	.0578
Kansas	KS		034	.26	.0938		034	.24	.0866		034	.26	.0938		034	.23	.083		034	.23	.083
Kentucky	KY		059	.12	.0433		059	.15	.0541		059	.15	.0541		059	.15	.0541		059	.12	.0433
Kentucky*	KY		060	.052	.0187		060	.022	.0079		060	.022	.0079		060	.022	.0079		060	.052	.0187
Louisiana	LA		034	.20	.0721		034	.20	.0721		034	.20	.0721		034	.16	.0578		034	.16	.0578
Maine	ME		029	.257	.0927		028	N/A	N/A		029	.156	.0563		029	.179	.0646		029	.0191 ⁵	.0068 ⁵
Manitoba	MB		034	.302	.109		034	.3187	.115		034	.3187	.115		034	.0832	.03		032	N/A	N/A
Maryland	MD		032	.2425	.0876		032	.235	.0848		032	.235	.0848		032	.235	.0848		032	.235	.0848
Massachusetts	MA		032	.21	.0758		032	.21	.0758		032	.21	.0758		032	.151	.0545		032	.151	.0545
Michigan	MI		056	.225	.0811		033	N/A	N/A		033	N/A	N/A		033	N/A	N/A		033	N/A	N/A
Minnesota	MN		034	.20	.0721		034	.20	.0721		034	.20	.0721		034	.15	.0541		034	.20	.0721
Mississippi	MS		034	.18	.065		034	.18	.065		034	.18	.065		034	.17	.0613		034	.18 ⁶	.065 ⁶
Missouri	MO		034	.17	.0613		033	.17	.0613		032	.17	.0613		034	.17 ⁷	.0613 ⁷		034	.17 ⁷	.0613 ⁷
Montana	MT		034	.2775	.1001		034	.27	.0974		034	.27	.0974		032	.0518	.0187		033	.07	.0253
Nebraska	NE		034	.246	.0888		034	.246	.0888		034	N/A	N/A		034	.246	.0888		034	.246	.0888
Nevada	NV		034	.27	.0974		032	N/A	N/A		032	N/A	N/A		034	.22	.0794		034	.21	.0758
New Brunswick	NB		032	.4683	.169		032	.4018	.145		032	N/A	N/A		032	.1857	.067		032	.4683	.169
Newfoundland	NF		032	.4572	.165		032	.4572	.165		032	N/A	N/A		032	.194	.07		032	N/A	N/A

¹ Biodiesel fuel does not meet Arizona Statutory definition of alternate fuel and is taxable at a rate of .26 per gal.

² PuriNOx exempt from tax 8/1/01 to 7/31/04.

³ CNG to be reported for each 100 cubic foot at standard pressure and temperature. Report as E-85 or M-85 when blend of alcohol contains not more than 15% gasoline or diesel.

⁴ ID does not have fuels use tax reporting requirement for gasoline powered IFTA vehicles. Tax paid gasoline purchased in ID by IFTA licensees and consumed in another jurisdiction where duplicate tax assessed on gasoline, may be eligible for refund. To obtain a refund form (Form 75) or assistance, contact taxrep@tax.state.id.us.

⁵ CNG rate is per 100 standard cubic feet.

* Surcharge

** Period rate change is effective

Use for 4th Quarter 2003 only.

Note: Gallon - U.S. \$ per gallon (p/g); Liter - Canadian \$ per liter (p/l) U.S./Canada exchange rate - 1.3660/0.7321

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
New Hampshire	NH	028	.18	.065		028	N/A	N/A		028	N/A	N/A		028	N/A	N/A		028	N/A	N/A
New Jersey	NJ	030	.175	.0631		030	.145	.0523		030	.145	.0523		030	.0925	.0333		030	.0925	.0333
New Mexico	NM	034	.18	.065		032	N/A	N/A		032	N/A	N/A		034	N/A	N/A		033	N/A	N/A
New York	NY	032	.3015	.1089		032	.315	.1136		032	.315	.1136		032	.175	.0631		032	.315	.1136
No. Carolina	NC	034	.242	.0873		034	.242	.0873		034	.242	.0873		034	.242	.0873		034	.242	.0873
No. Dakota	ND	034	.21	.0758		034	.21	.0758		034	N/A	N/A		034	.21	.0758		034	.21	.0758
Nova Scotia	NS	032	.4267	.154		033	.4295	.155		032	N/A	N/A		032	.194	.07		032	N/A	N/A
Ohio	OH	067	.24	.0866		067	.24	.0866		067	.24	.0866		067	.24	.0866		048	N/A	N/A
Ohio*	OH	068	.03	.0108		068	.03	.0108		068	.03	.0108		068	.03	.0108		048	N/A	N/A
Oklahoma	OK	034	.13	.0469		034	.16	.0578		034	N/A	N/A		034	.16	.0578		034	.16	.0578
Ontario	ON	028	.3963	.143		028	.4073	.147		028	N/A ⁸	N/A ⁸		028	.1192	.043		028	N/A	N/A
Oregon	OR	032	N/A	N/A		032	N/A	N/A		032	N/A	N/A		032	N/A	N/A		032	N/A	N/A
Pennsylvania	PA	039	.308 ⁹	.1112 ⁹		039	.259	.0934		039	.173	.0624		039	.189	.0682		039	.066 ⁹	.0238 ⁹
Prince Edward Is	PE	033	.3741	.135		033	.3879	.14		032	N/A	N/A		033	.3879	.14		032	N/A	N/A
Quebec	PQ	034	.4489	.162		032	.4212	.152		032	.4489	.162		032	N/A	N/A		032	N/A	N/A
Rhode Island	RI	030	.30	.1083		030	.30	.1083		030	.30 ¹⁰	.1083 ¹⁰		030	.30 ¹⁰	.1083 ¹⁰		030	N/A	N/A
Saskatchewan	SK	034	.4157	.15		034	.4157	.15		034	.4157	.15		034	.2494	.09		032	N/A	N/A
So. Carolina	SC	032	.16	.0578		032	.16	.0578		032	.16	.0578		032	.16	.0578		032	.16	.0578
So. Dakota	SD	034	.22	.0794		032	N/A	N/A		032	N/A	N/A		034	.20	.0721		034	.10	.0361
Tennessee	TN	034	.17	.0613		034	.20	.0721		032	N/A	N/A		034	.14	.0505		032	N/A	N/A
Texas	TX	034	.20 ¹¹	.0721 ¹¹		034	.20	.0721		034	.20	.0721		034	.15	.0541		034	.15	.0541
Utah	UT	034	.245	.0884		034	.245	.0884		034	.245	.0884		034	N/A ¹²	N/A ¹²		034	N/A ¹²	N/A ¹²
Vermont	VT	042	.26	.0938		029	N/A	N/A		029	N/A	N/A		029	N/A	N/A		029	N/A	N/A
Virginia	VA	063	.16	.0578		063	.16	.0578		063	.16	.0578		063	.16	.0578		063	.16	.0578
Virginia*	VA	064	.035	.0126		064	.035	.0126		064	.035	.0126		064	.035	.0126		064	.035	.0126
Washington	WA	034	.28	.1011		034	.28	.1011		034	.28	.1011		032	N/A	N/A		032	N/A	N/A
West Virginia	WV	032	.2535	.0915		032	.2535	.0915		032	.2535	.0915		032	.2535	.0915		032	.2535	.0915
Wisconsin	WI	034	.315	.1136		034	.315	.1136		034	.315	.1136		034	.208	.0751		034	.228	.0822
Wyoming	WY	034	.14	.0505		034	.14	.0505		034	N/A	N/A		032	N/A	N/A		032	N/A	N/A

⁶ Natural gas - LNG and CNG 100 cubic feet.

⁷ Obtaining proper fuel decals eliminates the need for reporting propane and/or natural gas. Not obtaining fuel decals requires filing of fuel tax return using .17 rates.

⁸ Licensees may apply to ON for tax refund in respect of ethanol or methanol component of blend, and effective 6/18/02 for biodiesel fuel used as fuel or fuel additive

⁹ To convert CNG(scf) to gals, multiply units by .0314. To convert CNG (lbs) to gals, multiply units by .7087. Effective 10/1/97, dyed diesel fuel or dyed kerosene consumed in PA operations, by qualified motor vehicles authorized by IRS to use dyed fuel on highway, is not taxable.

¹⁰ Effective 1/1/98, propane gas and ethanol gasohol (containing 85% or more by volume of ethanol or other blend of alcohol) used in fleet of 10 or more alternative fueled vehicles are exempt from fuel use tax.

¹¹ Effective 9/1/01, volume of water, fuel ethanol or biodiesel blended with petroleum diesel fuel is exempt from fuel use tax and refunds for TX fuel use taxes paid for these fuels via IFTA tax returns may be requested from TX comptroller of public accounts. Continue to report water based emulsions, fuel ethanol or biodiesel fuel blends as diesel fuel on IFTA tax returns.

¹² Effective 9/1/03, a climate control system (air conditioner unit) may no longer be claimed as a power take-off unit for the purpose of a motor fuel tax refund.

¹² Tax on propane and natural gas (clean fuels in UT) is paid via purchase of clean special fuel certificate (Form TC-596). Form TC-596=\$82 for 2 axle vehicle with re. gross vehicle weight of 26,000 lbs. or less and \$126 for 3 axle vehicle or reg. gross vehicle weight over 26,000 lbs. Penalty in addition to federal penalties will be imposed for using dyed fuel on highways.

* Surcharge

** Period rate change is effective