

IFTA Final Fuel Use Tax Rate and Rate Code Table 2

Note: Only use this rate schedule for the period July 1 - September 30, 2003.

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

U.S./Canada exchange rate - 1.3397/.7464

| 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 | | 019 | N/A | N/A | | 019 | N/A | N/A | | 019 | N/A | N/A | | 019 | .16 | .0567 | | 019 | N/A | N/A | | 019 | N/A | N/A |
| Alberta | AB | | 019 | .2543 | .09 | | 019 | .0381 | .0135 | | 019 | .2543 | .09 | | 019 | .2415 | .0855 | | 019 | N/A | N/A | | 019 | .2543 | .09 |
| Arizona | AZ | | 019 | N/A | N/A | | 019 | N/A | N/A | | 019 | N/A | N/A | | 019 | N/A | N/A | | 019 | N/A | N/A | | 019 | N/A | N/A |
| Arkansas | AR | | 019 | N/A | N/A | | 019 | N/A | N/A | | 019 | N/A | N/A | | 019 | .215 | .0761 | | 019 | N/A | N/A | | 019 | .215 | .0761 |
| British Columbia | BC | | 019 | N/A | N/A | | 019 | N/A | N/A | | 019 | N/A | N/A | | 019 | N/A | N/A | | 019 | N/A | N/A | | 019 | N/A | N/A |
| California | CA | | 019 | .263 | .0931 | | 019 | .09 | .0319 | | 019 | .09 | .0319 | | 019 | N/A | N/A | | 019 | .06 | .0213 | | 019 | .09 | .0319 |
| Colorado | CO | | 019 | .205 | .0726 | | 019 | .205 | .0726 | | 019 | .205 | .0726 | | 019 | .22 | .0778 | | 019 | .205 | .0726 | | 019 | .205 | .0726 |
| Connecticut | CT | | 019 | .32 | .1132 | | 019 | .32 | .1132 | | 019 | .32 | .1132 | | 019 | .24 | .0849 | | 019 | N/A | N/A | | 019 | .32 | .1132 |
| Delaware | DE | | 019 | .22 | .0778 | | 019 | .22 | .0778 | | 019 | .22 | .0778 | | 019 | .23 | .0815 | | 019 | .22 | .0778 | | 019 | .23 | .0815 |
| Florida | FL | | 019 | N/A | N/A | | 019 | N/A | N/A | | 019 | N/A | N/A | | 019 | .1917 | .0678 | | 019 | N/A | N/A | | 019 | N/A | N/A |
| Georgia | GA | | 019 | .115 | .0407 | | 019 | .115 | .0407 | | 019 | .115 | .0407 | | 019 | .115 | .0407 | | 019 | .115 | .0407 | | 019 | .115 | .0407 |
| Idaho | ID | | 019 | .25 | .0886 | | 019 | N/A | N/A | | 019 | N/A | N/A | | 019 | N/A | N/A | | 019 | N/A | N/A | | 019 | N/A | N/A |
| Illinois | IL | | 019 | .258 | .0914 | | 019 | .258 | .0914 | | 019 | .258 | .0914 | | 019 | .258 | .0914 | | 019 | .273 | .0966 | | 019 | .258 | .0914 |
| Indiana | IN | | 019 | N/A | N/A | | 019 | N/A | N/A | | 019 | N/A | N/A | | 037 | .18 | .0638 | | 037 | .16 | .0567 | | 037 | .16 | .0567 |
| Indiana* | IN | | N/A | N/A | N/A | | N/A | N/A | N/A | | N/A | N/A | N/A | | 038 | .11 | .039 | | 038 | .11 | .039 | | 038 | .11 | .039 |
| Iowa | IA | | 019 | .20 | .0707 | | 019 | .19 | .0673 | | 019 | .20 | .0707 | | 019 | .19 | .0673 | | 019 | .20 | .0707 | | 019 | .20 | .0707 |
| Kansas | KS | | 019 | .26 | .092 | | 019 | .24 | .0849 | | 019 | .24 | .0849 | | 019 | .24 | .0849 | | 019 | .23 | .0815 | | 019 | .26 | .092 |
| Kentucky | KY | | 037 | .12 | .0425 | | 037 | .15 | .0531 | | 037 | .15 | .0531 | | 037 | .15 | .0531 | | 037 | .12 | .0425 | | 037 | .15 | .0531 |
| Kentucky* | KY | | 038 | .052 | .0184 | | 038 | .022 | .0078 | | 038 | .022 | .0078 | | 038 | .022 | .0078 | | 038 | .052 | .0184 | | 038 | .022 | .0078 |
| Louisiana | LA | | 019 | .20 | .0707 | | 019 | .20 | .0707 | | 019 | .20 | .0707 | | 019 | .20 | .0707 | | 019 | .16 | .0567 | | 019 | .20 | .0707 |
| Maine | ME | | 019 | N/A | N/A | | 019 | N/A | N/A | | 019 | N/A | N/A | | 019 | N/A | N/A | | 020 | .14 | .0496 | | 020 | .125 | .0442 |
| Manitoba | MB | | 019 | N/A | N/A | | 019 | .3249 | .115 | | 019 | .3249 | .115 | | 019 | .2543 | .09 | | 019 | N/A | N/A | | 019 | .3249 | .115 |
| Maryland | MD | | 019 | .2425 | .0859 | | 019 | .235 | .0832 | | 019 | .235 | .0832 | | 019 | .235 | .0832 | | 019 | .235 | .0832 | | 019 | .235 | .0832 |
| Massachusetts | MA | | 019 | .21 | .0744 | | 019 | .21 | .0744 | | 019 | .21 | .0744 | | 019 | .21 | .0744 | | 019 | .147 | .052 | | 019 | .21 | .0744 |
| Michigan | MI | | 019 | N/A | N/A | | 019 | N/A | N/A | | 019 | N/A | N/A | | 019 | N/A | N/A | | 019 | N/A | N/A | | 019 | N/A | N/A |
| Minnesota | MN | | 019 | .20 | .0707 | | 019 | .142 | .0502 | | 019 | .20 | .0707 | | 019 | .20 | .0707 | | 019 | .12 | .0425 | | 019 | .20 | .0707 |
| Mississippi | MS | | 019 | .18 | .0638 | | 019 | .18 | .0638 | | 019 | .18 | .0638 | | 019 | .18 | .0638 | | 019 | .18 | .0638 | | 019 | .18 | .0638 |
| Missouri | MO | | 019 | .17 | .0602 | | 019 | .17 | .0602 | | 019 | .17 | .0602 | | 019 | .17 | .0602 | | 019 | .17 | .0602 | | 019 | .17 | .0602 |
| Montana | MT | | 019 | N/A | N/A | | 019 | N/A | N/A | | 019 | N/A | N/A | | 019 | .27 | .0955 | | 019 | N/A | N/A | | 019 | N/A | N/A |
| Nebraska | NE | | 019 | N/A | N/A | | 019 | N/A | N/A | | 019 | N/A | N/A | | 019 | .246 | .0871 | | 019 | N/A | N/A | | 019 | N/A | N/A |
| Nevada | NV | | 019 | .19 | .0673 | | 019 | N/A | N/A | | 019 | N/A | N/A | | 019 | N/A | N/A | | 019 | .27 | .0955 | | 019 | N/A | N/A |
| New Brunswick | NB | | 019 | N/A | N/A | | 019 | N/A | N/A | | 019 | N/A | N/A | | 019 | N/A | N/A | | 019 | .4775 | .169 | | 019 | N/A | N/A |
| Newfoundland | NF | | 019 | N/A | N/A | | 019 | N/A | N/A | | 019 | N/A | N/A | | 019 | N/A | N/A | | 019 | N/A | N/A | | 019 | N/A | N/A |

* Surcharge
 ** Period rate change is effective

Use for 3rd Quarter 2003 only.

IFTA-105.1

Note: Gallon - U.S. \$ per gallon (p/g); Liter - Canadian \$ per liter (p/l) U.S./Canada exchange rate - 1.3397/7464

| 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 |
| New Hampshire NH | | 019 | N/A | N/A | | 019 | N/A | N/A | | 019 | N/A | N/A | | 019 | N/A | N/A | | 019 | N/A | N/A | | 019 | N/A | N/A |
| New Jersey NJ | | 019 | N/A | N/A | | 019 | N/A | N/A | | 019 | N/A | N/A | | 019 | .145 | .0513 | | 019 | .0925 | .0327 | | 019 | .145 | .0513 |
| New Mexico NM | | 019 | N/A | N/A | | 019 | N/A | N/A | | 019 | N/A | N/A | | 019 | N/A | N/A | | 019 | N/A | N/A | | 019 | N/A | N/A |
| New York NY | | 019 | .325 | .1151 | | 019 | .325 | .1151 | | 019 | .325 | .1151 | | 019 | .325 | .1151 | | 019 | .325 | .1151 | | 019 | .325 | .1151 |
| No. Carolina NC | | 019 | .242 | .0856 | | 019 | .242 | .0856 | | 019 | .242 | .0856 | | 019 | .242 | .0856 | | 019 | .242 | .0856 | | 019 | .242 | .0856 |
| No. Dakota ND | | 019 | N/A | N/A | | 019 | N/A | N/A | | 019 | N/A | N/A | | 019 | .21 | .0744 | | 019 | N/A | N/A | | 019 | N/A | N/A |
| Nova Scotia NS | | 019 | N/A | N/A | | 019 | N/A | N/A | | 019 | N/A | N/A | | 019 | N/A | N/A | | 019 | N/A | N/A | | 019 | N/A | N/A |
| Ohio OH | | 037 | .24 | .0849 | | 037 | .24 | .0849 | | 037 | .24 | .0849 | | 037 | .24 | .0849 | | 037 | .24 | .0849 | | 037 | .24 | .0849 |
| Ohio* OH | | 038 | .03 | .0106 | | 038 | .03 | .0106 | | 038 | .03 | .0106 | | 038 | .03 | .0106 | | 038 | .03 | .0106 | | 038 | .03 | .0106 |
| Oklahoma OK | | 019 | N/A | N/A | | 019 | N/A | N/A | | 019 | N/A | N/A | | 019 | .16 | .0567 | | 019 | .16 | .0567 | | 019 | N/A | N/A |
| Ontario ON | | 019 | .4153 | .147 | | 019 | .4153 | .147 | | 019 | .4153 | .147 | | 019 | .4153 | .147 | | 019 | N/A | N/A | | 019 | N/A | N/A |
| Oregon OR | | 019 | N/A | N/A | | 019 | N/A | N/A | | 019 | N/A | N/A | | 019 | N/A | N/A | | 019 | N/A | N/A | | 019 | N/A | N/A |
| Pennsylvania PA | | 019 | .308 | .1091 | | 019 | .239 | .0845 | | 019 | .148 | .0524 | | 019 | .259 | .0916 | | 019 | .151 | .0535 | | 019 | .128 | .0453 |
| Prince Edward Is PE | | 019 | N/A | N/A | | 019 | N/A | N/A | | 019 | N/A | N/A | | 019 | N/A | N/A | | 019 | N/A | N/A | | 019 | N/A | N/A |
| Quebec PQ | | 019 | .4577 | .162 | | 019 | .4577 | .162 | | 019 | .4294 | .152 | | 019 | .4294 | .152 | | 019 | N/A | N/A | | 019 | .4294 | .152 |
| Rhode Island RI | | 019 | .30 | .1062 | | 019 | .30 | .1062 | | 019 | .30 | .1062 | | 019 | .30 | .1062 | | 019 | .30 | .1062 | | 019 | .30 | .1062 |
| Saskatchewan SK | | 019 | .4238 | .15 | | 019 | .4238 | .15 | | 019 | .4238 | .15 | | 019 | .4238 | .15 | | 019 | N/A | N/A | | 019 | .4238 | .15 |
| So. Carolina SC | | 019 | N/A | N/A | | 019 | N/A | N/A | | 019 | N/A | N/A | | 019 | .16 | .0567 | | 019 | .16 | .0567 | | 019 | .16 | .0567 |
| So. Dakota SD | | 019 | N/A | N/A | | 019 | .10 | .0354 | | 019 | .10 | .0354 | | 019 | N/A | N/A | | 019 | N/A | N/A | | 019 | N/A | N/A |
| Tennessee TN | | 019 | N/A | N/A | | 019 | N/A | N/A | | 019 | N/A | N/A | | 019 | N/A | N/A | | 019 | N/A | N/A | | 019 | N/A | N/A |
| Texas TX | | 019 | .20 | .0707 | | 019 | .20 | .0707 | | 019 | .20 | .0707 | | 019 | .20 | .0707 | | 019 | .15 | .0531 | | 019 | .20 | .0707 |
| Utah UT | | 019 | .245 | .0867 | | 019 | .245 | .0867 | | 019 | .245 | .0867 | | 019 | .245 | .0867 | | 019 | N/A | N/A | | 019 | .245 | .0867 |
| Vermont VT | | 019 | N/A | N/A | | 019 | N/A | N/A | | 019 | N/A | N/A | | 019 | N/A | N/A | | 019 | N/A | N/A | | 019 | N/A | N/A |
| Virginia VA | | 037 | .16 | .0567 | | 037 | .16 | .0567 | | 037 | .16 | .0567 | | 037 | .16 | .0567 | | 037 | .16 | .0567 | | 037 | .16 | .0567 |
| Virginia* VA | | 038 | .035 | .0123 | | 038 | .035 | .0123 | | 038 | .035 | .0123 | | 038 | .035 | .0123 | | 038 | .035 | .0123 | | 038 | .035 | .0123 |
| Washington WA | | 019 | N/A | N/A | | 019 | N/A | N/A | | 019 | N/A | N/A | | 019 | .28 | .0991 | | 019 | N/A | N/A | | 019 | N/A | N/A |
| West Virginia WV | | 019 | .2535 | .0898 | | 019 | .2535 | .0898 | | 019 | .2535 | .0898 | | 019 | .2535 | .0898 | | 019 | .2535 | .0898 | | 019 | .2535 | .0898 |
| Wisconsin WI | | 019 | .315 | .1115 | | 019 | .315 | .1115 | | 019 | .315 | .1115 | | 019 | .315 | .1115 | | 019 | .228 | .0807 | | 019 | .315 | .1115 |
| Wyoming WY | | 019 | N/A | N/A | | 019 | N/A | N/A | | 019 | N/A | N/A | | 019 | .14 | .0496 | | 019 | N/A | N/A | | 019 | N/A | N/A |

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