

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

Note: Gallon - U.S. \$ per gallon (p/g); Liter - Canadian \$ per liter (p/l) U.S./Canada exchange rate - 1.5627/0.6399

| 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 | | 029 | .17 | .0702 | | 029 | .16 | .0661 | | 029 | N/A | N/A | | 029 | N/A | N/A | | 029 | N/A | N/A |
| Alberta AB | | 031 | .218 | .09 | | 031 | .218 | .09 | | 031 | N/A | N/A | | 031 | .1574 | .065 | | 030 | N/A | N/A |
| Arizona AZ | | 040 | .26 ¹ | .1074 ¹ | | 031 | N/A | N/A | | 031 | N/A | N/A | | 040 | N/A | N/A | | 033 | N/A | N/A |
| Arkansas AR | | 031 | .225 | .0928 | | 031 | .215 | .0888 | | 031 | .215 | .0888 | | 031 | .165 | .0681 | | 031 | .05 | .0206 |
| British Columbia BC | | 029 | .2786 ² | .115 ² | | 029 | .2665 | .11 | | 028 | N/A | N/A | | 029 | .0509 | .021 | | 029 | N/A | N/A |
| British Columbia BC | 3/1/2003 | 030 | .3633 ² | .15 ² | 3/1/2003 | 030 | .3512 | .145 | | 028 | N/A | N/A | 3/1/2003 | 030 | .0654 | .027 | | N/A | N/A | N/A |
| California CA | | 029 | .263 | .1086 | | 029 | N/A | N/A | | 029 | .09 | .0372 | | 029 | .06 | .0248 | | 029 | .07 ³ | .0289 ³ |
| Colorado CO | | 031 | .205 | .0847 | | 031 | .22 | .0908 | | 030 | .205 | .0847 | | 031 | .205 | .0847 | | 031 | .205 | .0847 |
| Connecticut CT | | 030 | .26 | .1074 | | 029 | .25 | .1033 | | 029 | .32 | .1321 | | 029 | N/A | N/A | | 029 | N/A | N/A |
| Delaware DE | | 027 | .22 | .0908 | | 027 | .23 | .095 | | 027 | .23 | .095 | | 027 | .22 | .0908 | | 027 | .22 | .0908 |
| Florida FL | | 031 | .2877 | .1188 | | 031 | .1917 | .0791 | | 031 | N/A | N/A | | 030 | N/A | N/A | | 029 | N/A | N/A |
| Georgia GA | | 029 | .1127 | .0466 | | 029 | .1127 | .0466 | | 029 | .1127 | .0466 | | 029 | .1127 | .0466 | | 029 | .1127 | .0466 |
| Idaho ID | | 031 | .25 | .1033 | | 029 | N/A ⁴ | N/A ⁴ | | 029 | N/A | N/A | | 031 | .181 | .0747 | | 031 | .197 | .0813 |
| Illinois IL | | 031 | .287 | .1185 | | 031 | .258 | .1066 | | 031 | .258 | .1066 | | 031 | .253 | .1044 | | 031 | .273 | .1127 |
| Indiana IN | | 061 | .16 | .0661 | | 061 | .18 | .0744 | | 061 | .16 | .0661 | | 061 | .16 | .0661 | | 061 | .16 | .0661 |
| Indiana* IN | | 062 | .11 | .0455 | | 062 | .11 | .0455 | | 062 | .11 | .0455 | | 062 | .11 | .0455 | | 062 | .11 | .0455 |
| Iowa IA | | 031 | .225 | .0928 | | 031 | .20 | .0825 | | 031 | .19 | .0784 | | 031 | .20 | .0825 | | 030 | .16 | .0661 |
| Kansas KS | | 031 | .25 | .1033 | | 031 | .23 | .095 | | 031 | .25 | .1033 | | 031 | .22 | .0908 | | 031 | .22 | .0908 |
| Kentucky KY | | 053 | .12 | .0495 | | 053 | .15 | .0619 | | 053 | .15 | .0619 | | 053 | .15 | .0619 | | 053 | .12 | .0495 |
| Kentucky* KY | | 054 | .052 | .0214 | | 054 | .022 | .0091 | | 054 | .022 | .0091 | | 054 | .022 | .0091 | | 054 | .052 | .0214 |
| Louisiana LA | | 031 | .20 | .0825 | | 031 | .20 | .0825 | | 031 | .20 | .0825 | | 031 | .16 | .0661 | | 031 | .16 | .0661 |
| Maine ME | | 026 | .23 | .095 | | 025 | N/A | N/A | | 026 | .156 | .0644 | | 026 | .16 | .0661 | | 026 | .0191 ⁵ | .0078 ⁵ |
| Manitoba MB | | 031 | .264 | .109 | | 031 | .2786 | .115 | | 031 | .2786 | .115 | | 031 | .138 | .057 | | 029 | N/A | N/A |
| Maryland MD | | 029 | .2425 | .1002 | | 029 | .235 | .097 | | 029 | .235 | .097 | | 029 | .235 | .097 | | 029 | .235 | .097 |
| Massachusetts MA | | 029 | .21 | .0867 | | 029 | .21 | .0867 | | 029 | .21 | .0867 | | 029 | .104 | .043 | | 029 | .104 | .043 |
| Michigan MI | | 052 | .09 ⁶ | .0372 ⁶ | | 030 | N/A | N/A | | 030 | N/A | N/A | | 030 | N/A | N/A | | 030 | N/A | N/A |
| Michigan* MI | | 053 | .12 | .0495 | | 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 | | 031 | .20 | .0825 | | 031 | .20 | .0825 | | 031 | .20 | .0825 | | 031 | .15 | .0619 | | 031 | .20 | .0825 |
| Mississippi MS | | 031 | .18 | .0744 | | 031 | .18 | .0744 | | 031 | .18 | .0744 | | 031 | .17 | .0702 | | 031 | .18 ⁷ | .0744 ⁷ |
| Missouri MO | | 031 | .17 | .0702 | | 030 | .17 | .0702 | | 029 | .17 | .0702 | | 031 | .17 ⁸ | .0702 ⁸ | | 031 | .17 ⁸ | .0702 ⁸ |
| Montana MT | | 031 | .2775 | .1145 | | 031 | .27 | .1114 | | 031 | .27 | .1114 | | 029 | .0518 | .0214 | | 030 | .07 | .0289 |
| Nebraska NE | | 031 | .246 | .1016 | | 031 | .246 | .1016 | | 031 | N/A | N/A | | 031 | .246 | .1016 | | 031 | .246 | .1016 |
| Nevada NV | | 031 | .27 | .1114 | | 029 | N/A | N/A | | 029 | N/A | N/A | | 031 | .22 | .0908 | | 031 | .21 | .0867 |

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 1st Quarter 2003 only.

Note: Gallon - U.S. \$ per gallon (p/g); Liter - Canadian \$ per liter (p/l) U.S./Canada exchange rate - 1.5627/0.6399

| 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 Brunswick NB | | 029 | .4094 | .169 | | 029 | .3512 | .145 | | 029 | N/A | N/A | | 029 | .1623 | .067 | | 029 | .4094 | .169 |
| Newfoundland NF | | 029 | .3996 | .165 | | 029 | .3996 | .165 | | 029 | N/A | N/A | | 029 | .1696 | .07 | | 029 | N/A | N/A |
| New Hampshire NH | | 025 | .18 | .0744 | | 025 | N/A | N/A | | 025 | N/A | N/A | | 025 | N/A | N/A | | 025 | N/A | N/A |
| New Jersey NJ | | 027 | .175 | .0722 | | 027 | .145 | .0599 | | 027 | .145 | .0599 | | 027 | .0925 | .0381 | | 027 | .0925 | .0381 |
| New Mexico NM | | 031 | .18 | .0744 | | 029 | N/A | N/A | | 029 | N/A | N/A | | 031 | N/A | N/A | | 030 | N/A | N/A |
| New York NY | | 029 | .3005 | .1241 | | 029 | .314 | .1297 | | 029 | .314 | .1297 | | 029 | .174 | .0719 | | 029 | .314 | .1297 |
| No. Carolina NC | | 031 | .234 | .0966 | | 031 | .234 | .0966 | | 031 | .234 | .0966 | | 031 | .234 | .0966 | | 031 | .234 | .0966 |
| No. Dakota ND | | 031 | .21 | .0867 | | 031 | .21 | .0867 | | 031 | N/A | N/A | | 031 | .21 | .0867 | | 031 | .21 | .0867 |
| Nova Scotia NS | | 029 | .373 | .154 | | 030 | .3754 | .155 | | 029 | N/A | N/A | | 029 | .1696 | .07 | | 029 | N/A | N/A |
| Ohio OH | | 061 | .22 | .0908 | | 061 | .22 | .0908 | | 061 | .22 | .0908 | | 061 | .22 | .0908 | | 045 | N/A | N/A |
| Ohio* OH | | 062 | .03 | .0123 | | 062 | .03 | .0123 | | 062 | .03 | .0123 | | 062 | .03 | .0123 | | N/A | N/A | N/A |
| Oklahoma OK | | 031 | .13 | .0536 | | 031 | .16 | .0661 | | 031 | N/A | N/A | | 031 | .16 | .0661 | | 031 | .16 | .0661 |
| Ontario ON | | 025 | .3464 | .143 | | 025 | .3561 | .147 | | 025 | N/A ⁹ | N/A ⁹ | | 025 | .1042 | .043 | | 025 | N/A | N/A |
| Oregon OR | | 029 | N/A | N/A | | 029 | N/A | N/A | | 029 | N/A | N/A | | 029 | N/A | N/A | | 029 | N/A | N/A |
| Pennsylvania PA | | 036 | .308 ¹⁰ | .1272 ¹⁰ | | 036 | .259 | .1069 | | 036 | .173 | .0714 | | 036 | .189 | .078 | | 036 | .066 ¹⁰ | .0272 ¹⁰ |
| Prince Edward Is PE | | 030 | .327 | .135 | | 030 | .3391 | .14 | | 029 | N/A | N/A | | 030 | .3391 | .14 | | 029 | N/A | N/A |
| Quebec PQ | | 031 | .3924 | .162 | | 029 | .3681 | .152 | | 029 | .3924 | .162 | | 029 | N/A | N/A | | 029 | N/A | N/A |
| Rhode Island RI | | 027 | .30 | .1239 | | 027 | .30 | .1239 | | 027 | .30 ¹¹ | .1239 ¹¹ | | 027 | .30 ¹¹ | .1239 ¹¹ | | 027 | N/A | N/A |
| Saskatchewan SK | | 031 | .3633 | .15 | | 031 | .3633 | .15 | | 031 | .3633 | .15 | | 031 | .218 | .09 | | 029 | N/A | N/A |
| So. Carolina SC | | 029 | .16 | .0661 | | 029 | .16 | .0661 | | 029 | .16 | .0661 | | 029 | .16 | .0661 | | 029 | .16 | .0661 |
| So. Dakota SD | | 031 | .22 | .0908 | | 029 | N/A | N/A | | 029 | N/A | N/A | | 031 | .20 | .0825 | | 031 | .10 | .0413 |
| Tennessee TN | | 031 | .17 | .0702 | | 031 | .20 | .0825 | | 029 | N/A | N/A | | 031 | .14 | .0578 | | 029 | N/A | N/A |
| Texas TX | | 031 | .20 ¹² | .0825 ¹² | | 031 | .20 | .0825 | | 031 | .20 | .0825 | | 031 | .15 | .0619 | | 031 | .15 | .0619 |
| Utah UT | | 031 | .245 | .1011 | | 031 | .245 | .1011 | | 031 | .245 | .1011 | | 031 | N/A ¹³ | N/A ¹³ | | 031 | N/A ¹³ | N/A ¹³ |
| Vermont VT | | 039 | .26 | .1074 | | 026 | N/A | N/A | | 026 | N/A | N/A | | 026 | N/A | N/A | | 026 | N/A | N/A |
| Virginia VA | | 057 | .16 | .0661 | | 057 | .16 | .0661 | | 057 | .16 | .0661 | | 057 | .16 | .0661 | | 057 | .16 | .0661 |
| Virginia* VA | | 058 | .035 | .0144 | | 058 | .035 | .0144 | | 058 | .035 | .0144 | | 058 | .035 | .0144 | | 058 | .035 | .0144 |
| Washington WA | | 031 | .23 | .095 | | 031 | .23 | .095 | | 031 | .23 | .095 | | 029 | N/A | N/A | | 029 | N/A | N/A |
| West Virginia WV | | 029 | .2535 | .1047 | | 029 | .2535 | .1047 | | 029 | .2535 | .1047 | | 029 | .2535 | .1047 | | 029 | .2535 | .1047 |
| Wisconsin WI | | 031 | .311 | .1285 | | 031 | .311 | .1285 | | 031 | .311 | .1285 | | 031 | .206 | .085 | | 031 | .225 | .0928 |
| Wyoming WY | | 031 | .14 | .0578 | | 031 | .14 | .0578 | | 031 | N/A | N/A | | 029 | N/A | N/A | | 029 | N/A | N/A |

⁶ Carriers need to file supplemental return with MI for sales tax credit on MI diesel fuel purchases.

⁷ Natural gas - LNG and CNG 100 cubic feet.

⁹ 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.

¹⁰ 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

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

¹¹ consumed in PA operations, by qualified motor vehicles authorized by IRS to use dyed fuel on highway, is not taxable.

¹² Effective 1/1/98, propane gas and ethanol gasahol (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.

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

¹³ 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.

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