

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

Note: Gallon - U.S. \$ per gallon (p/g); Liter - Canadian \$ per liter (p/l) U.S./Canada exchange rate - 1.4835/.6741

Jurisdiction	Effective Date**	D (Diesel)			G (Motor Fuel Gasoline)				E (Ethanol)				P (Propane (LPG))				C (CNG (Natural Gas))			
		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	030	.17	.0666		030	.16	.0628		030	N/A	N/A		030	N/A	N/A		030	N/A	N/A
Alberta	AB	032	.2297	.09		032	.2297	.09		032	N/A	N/A		032	.1658	.065		031	N/A	N/A
Arizona	AZ	041	.26 ¹	.1019 ¹		032	N/A	N/A		032	N/A	N/A		041	N/A	N/A		034	N/A	N/A
Arkansas	AR	032	.225	.0881		032	.215	.0843		032	.215	.0843		032	.165	.0647		032	.05	.0196
British Columbia	BC	031	.3827 ²	.15 ²		031	.3699	.145		029	N/A	N/A		031	.0689	.027		030	N/A	N/A
California	CA	030	.263	.1031		030	N/A	N/A		030	.09	.0353		030	.06	.0236		030	.07 ³	.0274 ³
Colorado	CO	032	.205	.0804		032	.22	.0862		031	.205	.0804		032	.205	.0804		032	.205	.0804
Connecticut	CT	031	.26	.1019		030	.25	.0981		030	.32	.1254		030	N/A	N/A		030	N/A	N/A
Delaware	DE	028	.22	.0862		028	.23	.0902		028	.23	.0902		028	.22	.0862		028	.22	.0862
Florida	FL	032	.2877	.1127		032	.1917	.0751		032	N/A	N/A		031	N/A	N/A		030	N/A	N/A
Georgia	GA	030	.1189	.0466		030	.1189	.0466		030	.1189	.0466		030	.1189	.0466		030	.1189	.0466
Idaho	ID	032	.25	.0981		030	N/A ⁴	N/A ⁴		030	N/A	N/A		032	.181	.0709		032	.197	.0771
Illinois	IL	032	.287	.1124		032	.258	.1012		032	.258	.1012		032	.253	.0991		032	.273	.107
Indiana	IN	063	.16	.0628		063	.18	.0706		063	.16	.0628		063	.16	.0628		063	.16	.0628
Indiana*	IN	064	.11	.0432		064	.11	.0432		064	.11	.0432		064	.11	.0432		064	.11	.0432
Iowa	IA	032	.225	.0881		032	.20	.0783		032	.19	.0745		032	.20	.0783		031	.16	.0628
Kansas	KS	032	.25	.0981		032	.23	.0902		032	.25	.0981		032	.22	.0862		032	.22	.0862
Kentucky	KY	055	.12	.047		055	.15	.0587		055	.15	.0587		055	.15	.0587		055	.12	.047
Kentucky*	KY	056	.052	.0203		056	.022	.0086		056	.022	.0086		056	.022	.0086		056	.052	.0203
Louisiana	LA	032	.20	.0783		032	.20	.0783		032	.20	.0783		032	.16	.0628		032	.16	.0628
Maine	ME	027	.23	.0902		026	N/A	N/A		027	.156	.0611		027	.16	.0628		027	.0191 ⁵	.0074 ⁵
Manitoba	MB	032	.2781	.109		032	.2934	.115		032	.2934	.115		032	.1454	.057		030	N/A	N/A
Maryland	MD	030	.2425	.0951		030	.235	.0921		030	.235	.0921		030	.235	.0921		030	.235	.0921
Massachusetts	MA	030	.21	.0823		030	.21	.0823		030	.21	.0823		030	.121	.0475		030	.121	.0475
Michigan	MI	054	.224	.0878		031	N/A	N/A		031	N/A	N/A		031	N/A	N/A		031	N/A	N/A
Minnesota	MN	032	.20	.0783		032	.20	.0783		032	.20	.0783		032	.15	.0587		032	.20	.0783
Mississippi	MS	032	.18	.0706		032	.18	.0706		032	.18	.0706		032	.17	.0666		032	.18 ⁶	.0706 ⁶
Missouri	MO	032	.17	.0666		031	.17	.0666		030	.17	.0666		032	.17 ⁷	.0666 ⁷		032	.17 ⁷	.0666 ⁷
Montana	MT	032	.2775	.1087		032	.27	.1058		032	.27	.1058		030	.0518	.0203		031	.07	.0274
Nebraska	NE	032	.246	.0964		032	.246	.0964		032	N/A	N/A		032	.246	.0964		032	.246	.0964
Nevada	NV	032	.27	.1058		030	N/A	N/A		030	N/A	N/A		032	.22	.0862		032	.21	.0823
New Brunswick	NB	030	.4312	.169		030	.3699	.145		030	N/A	N/A		030	.1709	.067		030	.4312	.169
Newfoundland	NF	030	.421	.165		030	.421	.165		030	N/A	N/A		030	.1786	.07		030	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 2nd Quarter 2003 only.

Note: Gallon - U.S. \$ per gallon (p/g); Liter - Canadian \$ per liter (p/l) U.S./Canada exchange rate - 1.4835/.6741

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	026	.18	.0706		026	N/A	N/A		026	N/A	N/A		026	N/A	N/A		026	N/A	N/A
New Jersey	NJ	028	.175	.0685		028	.145	.0568		028	.145	.0568		028	.0925	.0362		028	.0925	.0362
New Mexico	NM	032	.18	.0706		030	N/A	N/A		030	N/A	N/A		032	N/A	N/A		031	N/A	N/A
New York	NY	030	.3065	.1202		030	.318	.1246		030	.318	.1246		030	.178	.0697		030	.318	.1246
No. Carolina	NC	032	.234	.0917		032	.234	.0917		032	.234	.0917		032	.234	.0917		032	.234	.0917
No. Dakota	ND	032	.21	.0823		032	.21	.0823		032	N/A	N/A		032	.21	.0823		032	.21	.0823
Nova Scotia	NS	030	.3929	.154		031	.3955	.155		030	N/A	N/A		030	.1786	.07		030	N/A	N/A
Ohio	OH	063	.22	.0862		063	.22	.0862		063	.22	.0862		063	.22	.0862		046	N/A	N/A
Ohio*	OH	064	.03	.0117		064	.03	.0117		064	.03	.0117		064	.03	.0117		N/A	N/A	N/A
Oklahoma	OK	032	.13	.0509		032	.16	.0628		032	N/A	N/A		032	.16	.0628		032	.16	.0628
Ontario	ON	026	.3649	.143		026	.3751	.147		026	N/A ⁸	N/A ⁸		026	.1097	.043		026	N/A	N/A
Oregon	OR	030	N/A	N/A		030	N/A	N/A		030	N/A	N/A		030	N/A	N/A		030	N/A	N/A
Pennsylvania	PA	037	.308 ⁹	.1208 ⁹		037	.259	.1015		037	.173	.0678		037	.189	.074		037	.066 ⁹	.0258 ⁹
Prince Edward Is	PE	031	.3445	.135		031	.3572	.14		030	N/A	N/A		031	.3572	.14		030	N/A	N/A
Quebec	PQ	032	.4133	.162		030	.3878	.152		030	.4133	.162		030	N/A	N/A		030	N/A	N/A
Rhode Island	RI	028	.30	.1176		028	.30	.1176		028	.30 ¹⁰	.1176 ¹⁰		028	.30 ¹⁰	.1176 ¹⁰		028	N/A	N/A
Saskatchewan	SK	032	.3827	.15		032	.3827	.15		032	.3827	.15		032	.2297	.09		030	N/A	N/A
So. Carolina	SC	030	.16	.0628		030	.16	.0628		030	.16	.0628		030	.16	.0628		030	.16	.0628
So. Dakota	SD	032	.22	.0862		030	N/A	N/A		030	N/A	N/A		032	.20	.0783		032	.10	.0392
Tennessee	TN	032	.17	.0666		032	.20	.0783		030	N/A	N/A		032	.14	.0549		030	N/A	N/A
Texas	TX	032	.20 ¹¹	.0783 ¹¹		032	.20	.0783		032	.20	.0783		032	.15	.0587		032	.15	.0587
Utah	UT	032	.245	.096		032	.245	.096		032	.245	.096		032	N/A ¹²	N/A ¹²		032	N/A ¹²	N/A ¹²
Vermont	VT	040	.26	.1019		027	N/A	N/A		027	N/A	N/A		027	N/A	N/A		027	N/A	N/A
Virginia	VA	059	.16	.0628		059	.16	.0628		059	.16	.0628		059	.16	.0628		059	.16	.0628
Virginia*	VA	060	.035	.0136		060	.035	.0136		060	.035	.0136		060	.035	.0136		060	.035	.0136
Washington	WA	032	.23	.0902		032	.23	.0902		032	.23	.0902		030	N/A	N/A		030	N/A	N/A
West Virginia	WV	030	.2535	.0994		030	.2535	.0994		030	.2535	.0994		030	.2535	.0994		030	.2535	.0994
Wisconsin	WI	032	.315	.1234		032	.315	.1234		032	.315	.1234		032	.208	.0816		032	.228	.0893
Wyoming	WY	032	.14	.0549		032	.14	.0549		032	N/A	N/A		030	N/A	N/A		030	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 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