

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	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	031	.17	.0602		031	.16	.0567		031	N/A	N/A		031	N/A	N/A		031	N/A	N/A
Alberta	AB	033	.2543	.09		033	.2543	.09		033	N/A	N/A		033	.1836	.065		032	N/A	N/A
Arizona	AZ	042	.26 ¹	.092 ¹		033	N/A	N/A		033	N/A	N/A		042	N/A	N/A		035	N/A	N/A
Arkansas	AR	033	.225	.0796		033	.215	.0761		033	.215	.0761		033	.165	.0584		033	.05	.0177
British Columbia	BC	032	.4238 ²	.15 ²		032	.4096	.145		030	N/A	N/A		032	.0763	.027		031	N/A	N/A
California	CA	031	.263	.0931		031	N/A	N/A		031	.09	.0319		031	.06	.0213		031	.07 ³	.0248 ³
Colorado	CO	033	.205	.0726		033	.22	.0778		032	.205	.0726		033	.205	.0726		033	.205	.0726
Connecticut	CT	032	.26	.092		031	.25	.0886		031	.32	.1132		031	N/A	N/A		031	N/A	N/A
Delaware	DE	029	.22	.0778		029	.23	.0815		029	.23	.0815		029	.22	.0778		029	.22	.0778
Florida	FL	033	.2877	.1018		033	.1917	.0678		033	N/A	N/A		032	N/A	N/A		031	N/A	N/A
Georgia	GA	031	.115	.0407		031	.115	.0407		031	.115	.0407		031	.115	.0407		031	.115	.0407
Idaho	ID	033	.25	.0886		031	N/A ⁴	N/A ⁴		031	N/A	N/A		033	.181	.064		033	.197	.0697
Illinois	IL	033	.287	.1016		033	.258	.0914		033	.258	.0914		033	.253	.0895		033	.273	.0966
Indiana	IN	065	.16	.0567		065	.18	.0638		065	.16	.0567		065	.16	.0567		065	.16	.0567
Indiana*	IN	066	.11	.039		066	.11	.039		066	.11	.039		066	.11	.039		066	.11	.039
Iowa	IA	033	.225	.0796		033	.20	.0707		033	.19	.0673		033	.20	.0707		032	.16	.0567
Kansas	KS	033	.26	.092		033	.24	.0849		033	.26	.092		033	.23	.0815		033	.23	.0815
Kentucky	KY	057	.12	.0425		057	.15	.0531		057	.15	.0531		057	.15	.0531		057	.12	.0425
Kentucky*	KY	058	.052	.0184		058	.022	.0078		058	.022	.0078		058	.022	.0078		058	.052	.0184
Louisiana	LA	033	.20	.0707		033	.20	.0707		033	.20	.0707		033	.16	.0567		033	.16	.0567
Maine	ME	028	.257	.091		027	N/A	N/A		028	.156	.0552		028	.179	.0634		028	.0191 ⁵	.0067 ⁵
Manitoba	MB	033	.308	.109		033	.3249	.115		033	.3249	.115		033	.161	.057		031	N/A	N/A
Maryland	MD	031	.2425	.0859		031	.235	.0832		031	.235	.0832		031	.235	.0832		031	.235	.0832
Massachusetts	MA	031	.21	.0744		031	.21	.0744		031	.21	.0744		031	.147	.052		031	.147	.052
Michigan	MI	055	.223	.0789		032	N/A	N/A		032	N/A	N/A		032	N/A	N/A		032	N/A	N/A
Minnesota	MN	033	.20	.0707		033	.20	.0707		033	.20	.0707		033	.15	.0531		033	.20	.0707
Mississippi	MS	033	.18	.0638		033	.18	.0638		033	.18	.0638		033	.17	.0602		033	.18 ⁶	.0638 ⁶
Missouri	MO	033	.17	.0602		032	.17	.0602		031	.17	.0602		033	.17 ⁷	.0602 ⁷		033	.17 ⁷	.0602 ⁷
Montana	MT	033	.2775	.0982		033	.27	.0955		033	.27	.0955		031	.0518	.0184		032	.07	.0248
Nebraska	NE	033	.246	.0871		033	.246	.0871		033	N/A	N/A		033	.246	.0871		033	.246	.0871
Nevada	NV	033	.27	.0955		031	N/A	N/A		031	N/A	N/A		033	.22	.0778		033	.21	.0744
New Brunswick	NB	031	.4775	.169		031	.4096	.145		031	N/A	N/A		031	.1893	.067		031	.4775	.169
Newfoundland	NF	031	.4661	.165		031	.4661	.165		031	N/A	N/A		031	.1978	.07		031	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 3rd Quarter 2003 only.

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

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	027	.18	.0638		027	N/A	N/A		027	N/A	N/A		027	N/A	N/A		027	N/A	N/A
New Jersey	NJ	029	.175	.0619		029	.145	.0513		029	.145	.0513		029	.0925	.0327		029	.0925	.0327
New Mexico	NM	033	.18	.0638		031	N/A	N/A		031	N/A	N/A		033	N/A	N/A		032	N/A	N/A
New York	NY	031	.3125	.1107		031	.325	.1151		031	.325	.1151		031	.185	.0655		031	.325	.1151
No. Carolina	NC	033	.242	.0856		033	.242	.0856		033	.242	.0856		033	.242	.0856		033	.242	.0856
No. Dakota	ND	033	.21	.0744		033	.21	.0744		033	N/A	N/A		033	.21	.0744		033	.21	.0744
Nova Scotia	NS	031	.4351	.154		032	.4379	.155		031	N/A	N/A		031	.1978	.07		031	N/A	N/A
Ohio	OH	065	.24	.0849		065	.24	.0849		065	.24	.0849		065	.24	.0849		047	N/A	N/A
Ohio*	OH	066	.03	.0106		066	.03	.0106		066	.03	.0106		066	.03	.0106		N/A	N/A	N/A
Oklahoma	OK	033	.13	.046		033	.16	.0567		033	N/A	N/A		033	.16	.0567		033	.16	.0567
Ontario	ON	027	.404	.143		027	.4153	.147		027	N/A ⁸	N/A ⁸		027	.1215	.043		027	N/A	N/A
Oregon	OR	031	N/A	N/A		031	N/A	N/A		031	N/A	N/A		031	N/A	N/A		031	N/A	N/A
Pennsylvania	PA	038	.308 ⁹	.1091 ⁹		038	.259	.0916		038	.173	.0612		038	.189	.0669		038	.066 ⁹	.0233 ⁹
Prince Edward Is	PE	032	.3814	.135		032	.3955	.14		031	N/A	N/A		032	.3955	.14		031	N/A	N/A
Quebec	PQ	033	.4577	.162		031	.4294	.152		031	.4577	.162		031	N/A	N/A		031	N/A	N/A
Rhode Island	RI	029	.30	.1062		029	.30	.1062		029	.30 ¹⁰	.1062 ¹⁰		029	.30 ¹⁰	.1062 ¹⁰		029	N/A	N/A
Saskatchewan	SK	033	.4238	.15		033	.4238	.15		033	.4238	.15		033	.2543	.09		031	N/A	N/A
So. Carolina	SC	031	.16	.0567		031	.16	.0567		031	.16	.0567		031	.16	.0567		031	.16	.0567
So. Dakota	SD	033	.22	.0778		031	N/A	N/A		031	N/A	N/A		033	.20	.0707		033	.10	.0354
Tennessee	TN	033	.17	.0602		033	.20	.0707		031	N/A	N/A		033	.14	.0496		031	N/A	N/A
Texas	TX	033	.20 ¹¹	.0707 ¹¹		033	.20	.0707		033	.20	.0707		033	.15	.0531		033	.15	.0531
Utah	UT	033	.245	.0867		033	.245	.0867		033	.245	.0867		033	N/A ¹²	N/A ¹²		033	N/A ¹²	N/A ¹²
Vermont	VT	041	.26	.092		028	N/A	N/A		028	N/A	N/A		028	N/A	N/A		028	N/A	N/A
Virginia	VA	061	.16	.0567		061	.16	.0567		061	.16	.0567		061	.16	.0567		061	.16	.0567
Virginia*	VA	062	.035	.0123		062	.035	.0123		062	.035	.0123		062	.035	.0123		062	.035	.0123
Washington	WA	033	.28	.0991		033	.28	.0991		033	.28	.0991		031	N/A	N/A		031	N/A	N/A
West Virginia	WV	031	.2535	.0898		031	.2535	.0898		031	.2535	.0898		031	.2535	.0898		031	.2535	.0898
Wisconsin	WI	033	.315	.1115		033	.315	.1115		033	.315	.1115		033	.208	.0737		033	.228	.0807
Wyoming	WY	033	.14	.0496		033	.14	.0496		033	N/A	N/A		031	N/A	N/A		031	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

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