

Note: Only use this rate schedule for the period July 1 - September 30, 2004.

Note: Gallon - U.S. \$ per gallon (p/g); Liter - Canadian \$ per liter (p/l) U.S./Canada exchange rate 1.3640 - 0.7331

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	035	.17	.0612		035	.16	.0577		035	N/A	N/A		035	N/A	N/A		035	N/A	N/A
Alberta	AB	037	.2498	.09		037	.2498	.09		037	N/A	N/A		037	.1804	.065		036	N/A	N/A
Arizona	AZ	046	.26 ¹	.0937 ¹		037	N/A	N/A		037	N/A	N/A		046	N/A	N/A		039	N/A	N/A
Arkansas	AR	037	.225	.081		037	.215	.0775		037	.215	.0775		037	.165	.0595		037	.05	.018
British Columbia	BC	036	.4163 ²	.15 ²		036	.4023	.145		034	N/A	N/A		036	.0749	.027		035	N/A	N/A
California	CA	035	.278	.1001		035	N/A	N/A		035	.09	.0325		035	.06	.0217		035	.07 ³	.0252 ³
Colorado	CO	037	.205	.0739		037	.22	.0793		036	.22	.0793		037	.205	.0739		037	.205	.0739
Connecticut	CT	036	.26	.0937		035	.25	.0902		035	.32	.1153		035	N/A	N/A		035	N/A	N/A
Delaware	DE	033	.22	.0793		033	.23	.0829		033	.23	.0829		033	.22	.0793		033	.22	.0793
Florida	FL	037	.2907	.1048		037	.1937	.0698		037	N/A	N/A		036	N/A	N/A		035	N/A	N/A
Georgia	GA	035	.1171	.0421		035	.125	.045		035	.112	.0404		035	.11	.0397		035	.112	.0404
Idaho	ID	037	.25	.0902		035	N/A ⁴	N/A ⁴		035	N/A	N/A		037	.181	.0652		037	.197	.0709
Illinois	IL	037	.296	.1067		037	.269	.097		037	.269	.097		037	.256	.0922		037	.289	.1042
Indiana	IN	073	.16	.0577		073	.18	.0649		073	.16	.0577		073	.16	.0577		073	.16	.0577
Indiana*	IN	074	.11	.0397		074	.11	.0397		074	.11	.0397		074	.11	.0397		074	.11	.0397
Iowa	IA	037	.225	.081		037	.205	.0739		037	.19	.0685		037	.20	.072		036	.16	.0577
Kansas	KS	037	.26	.0937		037	.24	.0865		037	.26	.0937		037	.23	.0829		037	.23	.0829
Kentucky	KY	065	.13	.0468		065	.16	.0577		065	.16	.0577		065	.16	.0577		065	.13	.0468
Kentucky*	KY	066	.057	.0206		066	.024	.0086		066	.024	.0086		066	.024	.0086		066	.057	.0206
Louisiana	LA	037	.20	.072		037	.20	.072		037	.20	.072		037	.16	.0577		037	.16	.0577
Maine	ME	032	.263	.0948		031	N/A	N/A		032	.178	.0641		032	.183	.0659		032	.218 ⁵	.0786 ⁵
Manitoba	MB	038	.3191	.115		037	.3191	.115		037	.2498	.09		037	.0833	.03		035	N/A	N/A
Maryland	MD	035	.2425	.0874		035	.235	.0847		035	.235	.0847		035	.235	.0847		035	.235	.0847
Massachusetts	MA	035	.21	.0757		035	.21	.0757		035	.21	.0757		035	.176	.0634		035	.176	.0634
Michigan	MI	059	.239	.0861		036	N/A	N/A		036	N/A	N/A		036	N/A	N/A		036	N/A	N/A
Minnesota	MN	037	.20	.072		037	.20	.072		037	.20	.072		037	.15	.054		037	.20	.072
Mississippi	MS	037	.18	.0649		037	.18	.0649		037	.18	.0649		037	.17	.0612		037	.18 ⁶	.0649 ⁶
Missouri	MO	037	.17	.0612		036	.17	.0612		035	.17	.0612		037	.17 ⁷	.0612 ⁷		037	.17 ⁷	.0612 ⁷
Montana	MT	037	.2775	.10		037	.27	.0973		037	.27	.0973		035	.0518	.0187		036	.07	.0252
Nebraska	NE	037	.248	.0893		037	.248	.0893		037	N/A	N/A		037	.248	.0893		037	.248	.0893
Nevada	NV	037	.27	.0973		035	N/A	N/A		035	N/A	N/A		037	.22	.0793		037	.21	.0757
New Brunswick	NB	035	.469	.169		035	.4023	.145		035	N/A	N/A		035	.1859	.067		035	.469	.169
New Foundland	NL	035	.4578	.165		035	.4578	.165		035	N/A	N/A		035	.1943	.07		035	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 The exemption for PuriNOx expired 7/31/04.

³ CNG to be reported for each 100 cubic feet 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 2004 only.

Note: Gallon - U.S. \$ per gallon (p/g); Liter - Canadian \$ per liter (p/l) U.S./Canada exchange rate - 1.3640 - 0.7331

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	031	.18	.0649		031	N/A	N/A		031	N/A	N/A		031	N/A	N/A		031	N/A	N/A
New Jersey	NJ	033	.175	.063		033	.145	.0522		033	.145	.0522		033	.0925	.0333		033	.0925	.0333
New Mexico	NM	037	.21	.0757		035	N/A	N/A		035	N/A	N/A		037	N/A	N/A		036	N/A	N/A
New York	NY	035	.3195	.1151		035	.34	.1225		035	.34	.1225		035	.194	.07		035	.34	.1225
No. Carolina	NC	037	.246	.0887		037	.246	.0887		037	.246	.0887		037	.246	.0887		037	.246	.0887
No. Dakota	ND	037	.21	.0757		037	.21	.0757		037	N/A	N/A		037	.21	.0757		037	.21	.0757
Nova Scotia	NS	035	.4273	.154		036	4.301	.155		035	N/A	N/A		035	.1943	.07		035	N/A	N/A
Ohio	OH	073	.26	.0937		073	.26	.0937		073	.26	.0937		073	.26	.0937		051	N/A	N/A
Ohio*	OH	074	.02	.0072		074	.02	.0072		074	.02	.0072		074	.02	.0072		N/A	N/A	N/A
Oklahoma	OK	037	.13	.0468		037	.16	.0577		037	N/A	N/A		037	.16	.0577		037	.16	.0577
Ontario	ON	031	.3968	.143		031	4.079	.147		031	N/A ⁸	N/A ⁸		031	.1194	.043		031	N/A	N/A
Oregon	OR	035	N/A	N/A		035	N/A	N/A		035	N/A	N/A		035	N/A	N/A		035	N/A	N/A
Pennsylvania	PA	042	.312 ⁹	.1124 ⁹		042	.262	.0944		042	.175	.063		042	.192	.0692		042	.067 ⁹	.0241 ⁹
Prince Edward Is	PE	036	.4578	.165		036	4.718	.17		035	N/A	N/A		036	.4718	.17		035	N/A	N/A
Quebec	QC	037	.4496	.162		035	4.218	.152		035	.4496	.162		035	N/A	N/A		035	N/A	N/A
Rhode Island	RI	033	.30	.1082		033	.30	.1082		033	.30	.1082		033	.30	.1082		033	N/A	N/A
Saskatchewan	SK	037	.4163	.15		037	4.163	.15		037	.4163	.15		037	.2498	.09		035	N/A	N/A
So. Carolina	SC	035	.16	.0577		035	.16	.0577		035	.16	.0577		035	.16	.0577		035	.16	.0577
So. Dakota	SD	037	.22	.0793		035	N/A	N/A		035	N/A	N/A		037	.20	.072		037	.10	.036
Tennessee	TN	037	.17	.0612		037	.20	.072		035	N/A	N/A		037	.14	.0505		035	.13 ¹⁰	.0468 ¹⁰
Texas	TX	037	.20 ¹¹	.072 ¹¹		037	.20	.072		037	.20	.072		037	.15	.054		037	.15	.054
Utah	UT	037	.245	.0883		037	.245	.0883		037	.245	.0883		037	N/A ¹²	N/A ¹²		037	N/A ¹²	N/A ¹²
Vermont	VT	045	.26	.0937		032	N/A	N/A		032	N/A	N/A		032	N/A	N/A		032	N/A	N/A
Virginia	VA	069	.16	.0577		069	.16	.0577		069	.16	.0577		069	.16	.0577		069	.16	.0577
Virginia*	VA	070	.035	.0125		070	.035	.0125		070	.035	.0125		070	.035	.0125		070	.035	.0125
Washington	WA	037	.28	.1009		037	.28	.1009		037	.28	.1009		035	N/A	N/A		035	N/A	N/A
West Virginia	WV	035	.2535	.0914		035	.2535	.0914		035	.2535	.0914		035	.2535	.0914		035	.2535	.0914
Wisconsin	WI	037	.321	.1157		037	.321	.1157		037	.321	.1157		037	.213	.0768		037	.233	.084
Wyoming	WY	037	.14	.0505		037	.14	.0505		037	N/A	N/A		035	N/A	N/A		035	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. 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 CNG is 5.66 lbs. per gallon.

¹¹ 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