

Note: Only use this rate schedule for the period July 1 - September 30, 2005.

Note: Gallon - U.S. \$ per gallon (p/g); Liter - Canadian \$ per liter (p/l) U.S./Canada exchange rate 1.2319 - 0.8118

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
Alabama	AL		039	.19	.0618		039	.16	.0521		039	N/A	N/A		039	N/A	N/A		039	N/A	N/A
Alberta	AB		041	.2766	.09		041	.2766	.09		041	N/A	N/A		041	.1997	.065		040	N/A	N/A
Arizona	AZ		050	.26 ¹	.0846 ¹		041	N/A	N/A		041	N/A	N/A		050	N/A	N/A		043	N/A	N/A
Arkansas	AR		041	.225	.0732		041	.215	.07		041	.215	.07		041	.165	.0537		041	.05	.0163
British Columbia	BC		040	.4609	.15		040	.4455	.145		038	N/A	N/A		040	.083	.027		039	N/A	N/A
California	CA		039	.295	.096		039	N/A	N/A		039	.09	.0293		039	.06	.0196		039	.07 ²	.0228 ²
Colorado	CO		041	.205	.0668		041	.22	.0716		040	.22	.0716		041	.205	.0668		041	.205	.0668
Connecticut	CT		040	.26	.0846		039	.25	.0814		039	.32	.1041		039	N/A	N/A		039	N/A	N/A
Delaware	DE		037	.22	.0716		037	.23	.0749		037	.23	.0749		037	.22	.0716		037	.22	.0716
Florida	FL		041	.2937	.0956		041	.1957	.0637		041	N/A	N/A		040	N/A	N/A		039	N/A	N/A
Georgia	GA		039	.133	.0432		039	.131	.0426		039	.126	.041		039	.117	.0381		039	.126	.041
Idaho	ID		041	.25 ³	.0814 ³		039	N/A	N/A		039	N/A	N/A		041	.181 ³	.0589 ³		041	.197 ³	.0641 ³
Illinois	IL		041	.314	.1022		041	.287	.0934		041	.287	.0934		041	.27	.0878		041	.27	.0878
Indiana	IN		081	.16	.0521		081	.18	.0586		081	.16	.0521		081	.16	.0521		081	.16	.0521
Indiana*	IN		082	.11	.0358		082	.11	.0358		082	.11	.0358		082	.11	.0358		082	.11	.0358
Iowa	IA		041	.225	.0732		041	.207	.0674		041	.19	.0618		041	.20	.065		040	.16	.0521
Kansas	KS		041	.26	.0846		041	.24	.0781		041	.26	.0846		041	.23	.0749		041	.23	.0749
Kentucky	KY		073	.141	.0459		073	.171	.0557		073	.171	.0557		073	.171	.0557		073	.141	.0459
Kentucky*	KY		074	.063	.0204		074	.027	.0087		074	.027	.0087		074	.027	.0087		074	.063	.0204
Louisiana	LA		041	.20	.065		041	.20	.065		041	.20	.065		041	.16	.0521		041	.16	.0521
Maine	ME		036	.27	.0878		035	N/A	N/A		036	.183	.0595		036	.188	.0612		036	.224 ⁴	.0729 ⁴
Manitoba	MB		042	.3534	.115		041	.3534	.115		041	.2766	.09		041	.0922	.03		039	N/A	N/A
Maryland	MD		039	.2425	.079		039	.235	.0765		039	.235	.0765		039	.235	.0765		039	.235	.0765
Massachusetts	MA		039	.21	.0684		039	.21	.0684		039	.21	.0684		039	.187	.0609		039	.187	.0609
Michigan	MI		063	.28	.0912		040	N/A	N/A		040	N/A	N/A		040	N/A	N/A		040	N/A	N/A
Minnesota	MN		041	.20	.065		041	.20	.065		041	.20	.065		041	.15	.0488		041	.20	.065
Mississippi	MS		041	.18	.0586		041	.18	.0586		041	.18	.0586		041	.17	.0553		041	.18 ⁵	.0586 ⁵
Missouri	MO		041	.17	.0553		040	.17	.0553		039	.17	.0553		041	.17 ⁶	.0553 ⁶		041	.17 ⁶	.0553 ⁶
Montana	MT		041	.2775	.0903		041	N/A ⁷	N/A ⁷		041	N/A ⁷	N/A ⁷		039	.0518	.0169		040	.07	.0228
Nebraska	NE		041	.253	.0823		041	.253	.0823		041	N/A	N/A		041	.253	.0823		041	.253	.0823
Nevada	NV		041	.27	.0878		039	N/A	N/A		039	N/A	N/A		041	.22	.0716		041	.21	.0684
New Brunswick	NB		039	.5193	.169		039	.4455	.145		039	N/A	N/A		039	.2059	.067		039	.5193	.169
New Foundland	NL		039	.5069	.165		039	.5069	.165		039	N/A	N/A		039	.2151	.07		039	N/A	N/A

* Surcharge
 ** Period rate change is effective

¹ Biodiesel fuel does not meet Arizona Statutory definition of alternate fuel and is taxable at a rate of .26 per gal.

² 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.

³ As of 3/1/2005, retail fuel outlets located on Indian reservations in ID and owned by a tribe or an enrolled member of a tribe are not required to pay ID fuel tax. If you purchase untaxed fuel from one of these retail outlets for use in an IFTA vehicle, the untaxed fuel must be included in total gals, but not included as tax paid fuel on your IFTA Tax Report. See http://www.tax.idaho.gov/Fuel_PurchasedOn_Idaho_IndianReservations_04-15-05.htm or for additional info call 1-800-972-7660 ext 7536.

⁴ CNG rate is per 100 standard cubic feet.

Use for 3rd Quarter 2005 only.

Note: Gallon - U.S. \$ per gallon (p/g); Liter - Canadian \$ per liter (p/l) U.S./Canada exchange rate - 1.2319 - 0.8118

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	035	.18	.0586		035	N/A	N/A		035	N/A	N/A		035	N/A	N/A		035	N/A	N/A
New Jersey	NJ	037	.175	.0569		037	.145	.0472		037	.145	.0472		037	.0925	.0301		037	.0925	.0301
New Mexico	NM	041	.21	.0684		039	N/A	N/A		039	N/A	N/A		041	N/A	N/A		040	N/A	N/A
New York	NY	039	.3725	.1212		039	.378	.1231		039	.378	.1231		039	.226	.0735		039	.378	.1231
No. Carolina	NC	041	.271	.0882		041	.271	.0882		041	.271	.0882		041	.271	.0882		041	.271	.0882
No. Dakota	ND	041	.23	.0749		041	.23	.0749		041	N/A	N/A		041	.23	.0749		041	.23	.0749
Nova Scotia	NS	039	.4732	.154		040	.4763	.155		039	N/A	N/A		039	.2151	.07		039	N/A	N/A
Ohio	OH	081	.28	.0912		081	.28	.0912		081	.28	.0912		081	.28	.0912		055	N/A	N/A
Oklahoma	OK	041	.13	.0423		041	.16	.0521		041	N/A	N/A		041	.16	.0521		041	.16	.0521
Ontario	ON	035	.4394	.143		035	.4517	.147		035	N/A ⁸	N/A ⁸		035	.1322	.043		035	N/A	N/A
Oregon	OR	039	N/A	N/A		039	N/A	N/A		039	N/A	N/A		039	N/A	N/A		039	N/A	N/A
Pennsylvania	PA	046	.364 ⁹	.1185 ⁹		046	.30	.0977		046	.201	.0654		046	.219	.0713		046	.076 ⁹	.0248 ⁹
Prince Edward Is	PE	040	.6145	.20		040	.6329	.206		039	N/A	N/A		040	.5224	.17		039	N/A	N/A
Quebec	QC	041	.4978	.162		039	.467	.152		039	.4978	.162		039	N/A	N/A		039	N/A	N/A
Rhode Island	RI	037	.30	.0977		037	.30	.0977		037	.30	.0977		037	.30	.0977		037	N/A	N/A
Saskatchewan	SK	041	.4609	.15		041	.4609	.15		041	.4609	.15		041	.2766	.09		039	N/A	N/A
So. Carolina	SC	039	.16	.0521		039	.16	.0521		039	.16	.0521		039	.16	.0521		039	.16	.0521
So. Dakota	SD	041	.22	.0716		039	N/A	N/A		039	N/A	N/A		041	.20	.065		041	.10	.0325
Tennessee	TN	041	.17	.0553		041	.20	.065		039	N/A	N/A		041	.14	.0456		039	.13 ¹⁰	.0423 ¹⁰
Texas	TX	041	.20	.065		041	.20	.065		041	.20	.065		041	.15	.0488		041	.15	.0488
Utah	UT	041	.245	.0797		041	.245	.0797		041	.245	.0797		041	N/A ¹¹	N/A ¹¹		041	N/A ¹¹	N/A ¹¹
Vermont	VT	049	.26	.0846		036	N/A	N/A		036	N/A	N/A		036	N/A	N/A		036	N/A	N/A
Virginia	VA	077	.16	.0521		077	.16	.0521		077	.16	.0521		077	.16	.0521		077	.16	.0521
Virginia*	VA	078	.035	.0113		078	.035	.0113		078	.035	.0113		078	.035	.0113		078	.035	.0113
Washington	WA	041	.31	.1009		041	.31	.1009		041	.31	.1009		039	N/A	N/A		039	N/A	N/A
West Virginia	WV	039	.27	.0878		039	.27	.0878		039	.27	.0878		039	.27	.0878		039	.27	.0878
Wisconsin	WI	041	.329	.107		041	.329	.107		041	.329	.107		041	.219	.0713		041	.239	.0777
Wyoming	WY	041	.14	.0456		041	.14	.0456		041	N/A	N/A		039	N/A	N/A		039	N/A	N/A

⁵ Natural gas - LNG and CNG 100 cubic feet.

⁶ 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.

⁷ MT no longer requires gasoline, gasohol or ethanol to be reported on the IFTA Tax Report.

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 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

* Footnotes may have been edited due to space constraints. For complete wording of footnotes, go to www.iftach.org.