

Note: Only use this rate schedule for the period April 1 - June 30, 2007.

Note: Gallon - U.S. \$ per gallon (p/g); Liter - Canadian \$ per liter (p/l) U.S./Canada exchange rate 1.1750 - 0.8511

| Jurisdiction     | Effective Date** | D (Diesel) |                   |                    |          | G (Motor Fuel Gasoline) |                   |                   |          | E (Ethanol) |                   |                   |       | P (Propane (LPG)) |                   |                    |          | C (CNG (Natural Gas)) |                   |                    |       | J (Biodiesel) |                  |                  |       |
|------------------|------------------|------------|-------------------|--------------------|----------|-------------------------|-------------------|-------------------|----------|-------------|-------------------|-------------------|-------|-------------------|-------------------|--------------------|----------|-----------------------|-------------------|--------------------|-------|---------------|------------------|------------------|-------|
|                  |                  | Rate Code  | Gallon            | Rate Code          | Liter    | Rate Code               | Gallon            | Rate Code         | Liter    | Rate Code   | Gallon            | Rate Code         | Liter | Rate Code         | Gallon            | Rate Code          | Liter    | Rate Code             | Gallon            | Rate Code          | Liter | Rate Code     | Gallon           | Rate Code        | Liter |
| Alabama          | AL               | 046        | .19               | 059                |          | 046                     | .16               | .0497             |          | 046         | N/A               | N/A               |       | 046               | N/A               | N/A                |          | 046                   | N/A               | N/A                |       | 004           | N/A              | N/A              |       |
| Alberta          | AB               | 048        | .29               | .09                |          | 048                     | .29               | .09               |          | 048         | .29 <sup>1</sup>  | .09 <sup>1</sup>  |       | 048               | .2094             | .065               |          | 047                   | N/A               | N/A                |       | 004           | .29              | .09              |       |
| Arizona          | AZ               | 057        | .26 <sup>2</sup>  | .0807 <sup>2</sup> |          | 048                     | N/A               | N/A               |          | 048         | N/A               | N/A               |       | 057               | N/A               | N/A                |          | 050                   | N/A               | N/A                |       | 004           | .26              | .0807            |       |
| Arkansas         | AR               | 048        | .225              | .0698              |          | 048                     | .215              | .0667             |          | 048         | .215              | .0667             |       | 048               | .165              | .0512              |          | 048                   | .05               | .0155              |       | 004           | .225             | .0698            |       |
| British Columbia | BC               | 047        | .4832             | .15                |          | 047                     | .4671             | .145              |          | 045         | N/A               | N/A               |       | 047               | .087              | .027               |          | 046                   | N/A               | N/A                |       | 004           | N/A <sup>3</sup> | N/A <sup>3</sup> |       |
| California       | CA               | 046        | .367              | .114               |          | 046                     | N/A               | N/A               |          | 046         | .09               | .028              |       | 046               | .06               | .0187              |          | 046                   | .07 <sup>4</sup>  | .0217 <sup>4</sup> |       | 004           | N/A              | N/A              |       |
| Colorado         | CO               | 048        | .205              | .0637              |          | 048                     | .22               | .0683             |          | 047         | .22               | .0683             |       | 048               | .205              | .0637              |          | 048                   | .205              | .0637              |       | 004           | .205             | .0637            |       |
| Connecticut      | CT               | 047        | .26               | .0807              |          | 046                     | .25               | .0777             |          | 046         | .25               | .0777             |       | 046               | N/A               | N/A                |          | 046                   | N/A               | N/A                |       | 004           | .26              | .0807            |       |
| Delaware         | DE               | 044        | .22               | .0683              |          | 044                     | .23               | .0714             |          | 044         | .23               | .0714             |       | 044               | .22               | .0683              |          | 044                   | .22               | .0683              |       | 004           | .22              | .0683            |       |
| Florida          | FL               | 048        | .3057             | .0949              |          | 048                     | .2037             | .0632             |          | 048         | N/A               | N/A               |       | 047               | N/A               | N/A                |          | 046                   | N/A               | N/A                |       | 004           | .3057            | .0949            |       |
| Georgia          | GA               | 047        | .141              | .0438              |          | 048                     | .132              | .041              |          | 048         | .127              | .0395             |       | 047               | .127              | .0395              |          | 048                   | .127              | .0395              |       | 004           | .141             | .0438            |       |
| Georgia          | GA               | N/C        | N/C               | N/C                | 6/1/2007 | 049                     | .149              | .0463             | 6/1/2007 | 049         | .143              | .0444             |       | N/C               | N/C               | N/C                | 6/1/2007 | 049                   | .143              | .0444              |       | N/C           | N/C              | N/C              |       |
| Idaho            | ID               | 048        | .25 <sup>5</sup>  | .0777 <sup>5</sup> |          | 046                     | N/A               | N/A               |          | 046         | N/A               | N/A               |       | 048               | .181 <sup>5</sup> | .0562 <sup>5</sup> |          | 048                   | .197 <sup>5</sup> | .0611 <sup>5</sup> |       | 004           | N/A              | N/A              |       |
| Illinois         | IL               | 048        | .367              | .114               |          | 048                     | .329              | .1021             |          | 048         | .329              | .1021             |       | 048               | .299              | .0928              |          | 048                   | .299              | .0928              |       | 004           | .367             | .114             |       |
| Indiana          | IN               | 095        | .16               | .0497              |          | 095                     | .18               | .0559             |          | 095         | .16               | .0497             |       | 095               | .16               | .0497              |          | 095                   | .16               | .0497              |       | 004           | N/A              | N/A              |       |
| Indiana*         | IN               | 096        | .11               | .0342              |          | 096                     | .11               | .0342             |          | 096         | .11               | .0342             |       | 096               | .11               | .0342              |          | 096                   | .11               | .0342              |       | N/A           | N/A              | N/A              |       |
| Iowa             | IA               | 048        | .225              | .0698              |          | 048                     | .21               | .0652             |          | 048         | .19               | .059              |       | 048               | .20               | .062               |          | 047                   | .16               | .0497              |       | 004           | .225             | .0698            |       |
| Kansas           | KS               | 048        | .26               | .0807              |          | 048                     | .24               | .0745             |          | 048         | .24               | .0745             |       | 048               | .23               | .0714              |          | 048                   | .23               | .0714              |       | 004           | .26              | .0807            |       |
| Kentucky         | KY               | 087        | .153              | .0475              |          | 087                     | .183              | .0568             |          | 087         | .183              | .0568             |       | 087               | .183              | .0568              |          | 087                   | .153              | .0475              |       | 004           | N/A              | N/A              |       |
| Kentucky*        | KY               | 088        | .069              | .0214              |          | 088                     | .03               | .0093             |          | 088         | .03               | .0093             |       | 088               | .03               | .0093              |          | 088                   | .069              | .0214              |       | N/A           | N/A              | N/A              |       |
| Louisiana        | LA               | 048        | .20               | .062               |          | 048                     | .20               | .062              |          | 048         | .20               | .062              |       | 048               | .16               | .0497              |          | 048                   | .16               | .0497              |       | 004           | .20              | .062             |       |
| Maine            | ME               | 043        | .279              | .0866              |          | 042                     | N/A               | N/A               |          | 043         | .189              | .0586             |       | 043               | .194              | .0603              |          | 043                   | .232 <sup>6</sup> | .072 <sup>6</sup>  |       | 004           | N/A              | N/A              |       |
| Manitoba         | MB               | 049        | .3705             | .115               |          | 048                     | .3705             | .115              |          | 048         | .29               | .09               |       | 048               | .0967             | .03                |          | 046                   | N/A               | N/A                |       | 004           | N/A              | N/A              |       |
| Maryland         | MD               | 046        | .2425             | .0753              |          | 046                     | .235              | .073              |          | 046         | .235              | .073              |       | 046               | .235              | .073               |          | 046                   | .235              | .073               |       | 004           | .2425            | .0753            |       |
| Massachusetts    | MA               | 046        | .21               | .0652              |          | 046                     | .21               | .0652             |          | 046         | .21               | .0652             |       | 046               | .223              | .0692              |          | 046                   | .223              | .0692              |       | 004           | N/A              | N/A              |       |
| Michigan         | MI               | 070        | .303 <sup>7</sup> | .0941 <sup>7</sup> |          | 047                     | N/A               | N/A               |          | 047         | N/A               | N/A               |       | 047               | N/A               | N/A                |          | 047                   | N/A               | N/A                |       | 004           | .273             | .0847            |       |
| Minnesota        | MN               | 048        | .20               | .062               |          | 048                     | .20               | .062              |          | 048         | .20               | .062              |       | 048               | .15               | .0465              |          | 048                   | .20               | .062               |       | 004           | .20              | .062             |       |
| Mississippi      | MS               | 048        | .18               | .0559              |          | 048                     | .18               | .0559             |          | 048         | .18               | .0559             |       | 048               | .17               | .0528              |          | 048                   | .18 <sup>8</sup>  | .0559 <sup>8</sup> |       | 004           | .18              | .0559            |       |
| Missouri         | MO               | 048        | .17               | .0528              |          | 047                     | .17               | .0528             |          | 046         | .17               | .0528             |       | 048               | .17 <sup>9</sup>  | .0528 <sup>9</sup> |          | 048                   | .17 <sup>9</sup>  | .0528 <sup>9</sup> |       | 004           | N/A              | N/A              |       |
| Montana          | MT               | 048        | .2775             | .0861              |          | 048                     | N/A <sup>10</sup> | N/A <sup>10</sup> |          | 048         | N/A <sup>10</sup> | N/A <sup>10</sup> |       | 046               | .0518             | .0161              |          | 047                   | .07               | .0217              |       | 004           | N/A              | N/A              |       |
| Nebraska         | NE               | 048        | .271              | .0841              |          | 048                     | .271              | .0841             |          | 048         | .271              | .0841             |       | 048               | .271              | .0841              |          | 048                   | .271              | .0841              |       | 004           | .271             | .0841            |       |
| Nevada           | NV               | 048        | .27               | .0838              |          | 046                     | N/A               | N/A               |          | 046         | N/A               | N/A               |       | 048               | .22               | .0683              |          | 048                   | .21               | .0652              |       | 004           | .27              | .0838            |       |
| New Brunswick    | NB               | 046        | .5444             | .169               |          | 046                     | .3447             | .107              |          | 046         | N/A               | N/A               |       | 046               | .2158             | .067               |          | 046                   | .5444             | .169               |       | 004           | .5444            | .169             |       |

**NOTE:** Footnotes may have been edited due to space constraints. For complete wording of footnotes, go to [www.iftach.org](http://www.iftach.org). \*Surcharge  
<sup>1</sup> Effective April 1, 2007, tax rates for gasohol, ethanol, and E-85 are changed to 9 cents per litre as a result of the discontinuance of the ethanol tax exemption program. The new Alberta Fuel Tax Act and new Fuel Tax Regulation which became effective April 1, 2007, also include a definition of biodiesel. Fuel that meets the definition of biodiesel will be taxed at 9 cents a litre. \*\*Period rate change is effective  
<sup>2</sup> Biodiesel fuel does not meet Arizona Statutory definition of alternate fuel.  
<sup>3</sup> Pure biodiesel (B100) and biodiesel blends (such as B99.9 or less) purchased in British Columbia must be reported on your IFTA return as fuel type "DIESEL".  
<sup>4</sup> 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.  
<sup>5</sup> 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](http://www.tax.idaho.gov/Fuel_PurchasedOn_Idaho_IndianReservations_04-15-05.htm) or for additional info call 1-800-972-7660 ext 7536.

Use for 2nd Quarter 2007 only.

Note: Gallon - U.S. \$ per gallon (p/g); Liter - Canadian \$ per liter (p/l) U.S./Canada exchange rate - 1.1750 - 0.8511

| Jurisdiction     | Effective Date** | D (Diesel) |                    |                     | G (Motor Fuel Gasoline) |        |                     | E (Ethanol) |                     |                    | P (Propane (LPG)) |                   |                   | C (CNG (Natural Gas)) |                   |                     | J (Biodiesel) |                   |                    |
|------------------|------------------|------------|--------------------|---------------------|-------------------------|--------|---------------------|-------------|---------------------|--------------------|-------------------|-------------------|-------------------|-----------------------|-------------------|---------------------|---------------|-------------------|--------------------|
|                  |                  | Rate Code  | Gallon             | Liter               | Rate Code               | Gallon | Liter               | Rate Code   | Gallon              | Liter              | Rate Code         | Gallon            | Liter             | Rate Code             | Gallon            | Liter               | Rate Code     | Gallon            | Liter              |
| New Foundland    | NL               | 046        | .5315              | .165                | 046                     | .5315  | .165                | 046         | N/A                 | N/A                | 046               | .2255             | .07               | 046                   | N/A               | N/A                 | 004           | N/A               | N/A                |
| New Hampshire    | NH               | 042        | .18                | .0559               | 042                     | N/A    | N/A                 | 042         | N/A                 | N/A                | 042               | N/A               | N/A               | 042                   | N/A               | N/A                 | 004           | .18               | .0559              |
| New Jersey       | NJ               | 044        | .175               | .0543               | 044                     | .145   | .045                | 044         | .145                | .045               | 044               | .0925             | .0287             | 044                   | .0925             | .0287               | 004           | N/A               | N/A                |
| New Mexico       | NM               | 048        | .21                | .0652 <sup>11</sup> | 046                     | N/A    | N/A                 | 046         | N/A                 | N/A                | 048               | N/A               | N/A               | 047                   | N/A               | N/A                 | 004           | N/A               | N/A                |
| New York         | NY               | 046        | .3685              | .1144               | 046                     | .386   | .1198               | 046         | .386                | .1198              | 046               | .22               | .0683             | 046                   | N/A               | N/A                 | 004           | N/A               | N/A                |
| No. Carolina     | NC               | 048        | .299               | .0928               | 048                     | .299   | .0928               | 048         | .299                | .0928              | 048               | .299              | .0928             | 048                   | .299              | .0928               | 004           | .299              | .0928              |
| No. Dakota       | ND               | 048        | .23                | .0714               | 048                     | .23    | .0714               | 048         | N/A                 | N/A                | 048               | .23               | .0714             | 048                   | .23               | .0714               | 004           | N/A               | N/A                |
| Nova Scotia      | NS               | 046        | .4961              | .154                | 047                     | .4993  | .155                | 046         | N/A                 | N/A                | 046               | .2255             | .07               | 046                   | N/A               | N/A                 | 004           | N/A               | N/A                |
| Ohio             | OH               | 088        | .28                | .0869               | 088                     | .28    | .0869               | 088         | .28                 | .0869              | 088               | .28               | .0869             | 062                   | N/A               | N/A                 | 004           | .28               | .0869              |
| Oklahoma         | OK               | 048        | .13                | .0403               | 048                     | .16    | .0497               | 048         | N/A                 | N/A                | 048               | .16               | .0497             | 048                   | .16               | .0497               | 004           | N/A               | N/A                |
| Ontario          | ON               | 042        | .4607              | .143                | 042                     | .4735  | .147                | 042         | .4735 <sup>12</sup> | .147 <sup>12</sup> | 042               | .1386             | .043              | 042                   | N/A               | N/A                 | 004           | N/A               | N/A                |
| Oregon           | OR               | 046        | N/A                | N/A                 | 046                     | N/A    | N/A                 | 046         | N/A                 | N/A                | 046               | N/A               | N/A               | 046                   | N/A               | N/A                 | 004           | N/A               | N/A                |
| Pennsylvania     | PA               | 053        | .381 <sup>13</sup> | .1183 <sup>13</sup> | 053                     | .312   | .0968               | 053         | .208                | .0646              | 053               | .228              | .0707             | 053                   | .079 <sup>3</sup> | .0246 <sup>13</sup> | 004           | .381              | .1183              |
| Prince Edward Is | PE               | 047        | .6507              | .202                | 047                     | .654   | .203                | 046         | N/A                 | N/A                | 047               | .5477             | .17               | 046                   | N/A               | N/A                 | 004           | N/A               | N/A                |
| Quebec           | QC               | 048        | .5219              | .162                | 046                     | .4896  | .152                | 046         | .5219               | .162               | 046               | N/A               | N/A               | 046                   | N/A               | N/A                 | 004           | .5219             | .162               |
| Rhode Island     | RI               | 044        | .30                | .0932               | 044                     | .30    | .0932               | 044         | .30                 | .0932              | 044               | .30               | .0932             | 044                   | N/A               | N/A                 | 004           | .30               | .0932              |
| Saskatchewan     | SK               | 048        | .4832              | .15                 | 048                     | .4832  | .15                 | 048         | .4832               | .15                | 048               | .29               | .09               | 046                   | N/A               | N/A                 | 004           | .4832             | .15                |
| So. Carolina     | SC               | 046        | .16                | .0497               | 046                     | .16    | .0497               | 046         | .16                 | .0497              | 046               | .16               | .0497             | 046                   | .16               | .0497               | 004           | N/A               | N/A                |
| So. Dakota       | SD               | 048        | .22                | .0683               | 046                     | N/A    | N/A                 | 046         | N/A                 | N/A                | 048               | .20               | .062              | 048                   | .10 <sup>14</sup> | .031 <sup>14</sup>  | 004           | N/A               | N/A                |
| Tennessee        | TN               | 048        | .17                | .0528               | 048                     | .20    | .062                | 046         | N/A                 | N/A                | 048               | .14               | .0435             | 046                   | .13               | .0403               | 004           | N/A               | N/A                |
| Texas            | TX               | 048        | .20                | .062                | 048                     | .20    | .062                | 048         | .20                 | .062               | 048               | .15               | .0465             | 048                   | .15               | .0465               | 004           | .20 <sup>15</sup> | .062 <sup>15</sup> |
| Utah             | UT               | 048        | .245               | .076                | 048                     | .245   | .076                | 048         | .245                | .076               | 048               | N/A <sup>16</sup> | N/A <sup>16</sup> | 048                   | N/A <sup>16</sup> | N/A <sup>16</sup>   | 004           | .245              | .076               |
| Vermont          | VT               | 056        | .26                | .0807               | 043                     | N/A    | N/A                 | 043         | N/A                 | N/A                | 043               | N/A               | N/A               | 043                   | N/A               | N/A                 | 004           | N/A               | N/A                |
| Virginia         | VA               | 091        | .16                | .0497               | 091                     | .16    | .0497               | 091         | .16                 | .0497              | 091               | .16               | .0497             | 091                   | .16               | .0497               | 006           | .16               | .0497              |
| Virginia*        | VA               | 092        | .035               | .0108               | 092                     | .035   | .0108               | 092         | .035                | .0108              | 092               | .035              | .0108             | 092                   | .035              | .0108               | 007           | .035              | .0108              |
| Washington       | WA               | 048        | .34                | .1055               | 048                     | .34    | .1055 <sup>17</sup> | 048         | .34                 | .1055              | 046               | N/A               | N/A               | 046                   | N/A               | N/A                 | 004           | N/A               | N/A                |
| West Virginia    | WV               | 046        | .315               | .0978               | 046                     | .315   | .0978               | 046         | .315                | .0978              | 046               | .315              | .0978             | 046                   | .315              | .0978               | 004           | .315              | .0978              |
| Wisconsin        | WI               | 048        | .329               | .1021               | 048                     | .329   | .1021               | 048         | .329                | .1021              | 048               | .226              | .0701             | 048                   | .247              | .0767               | 004           | N/A               | N/A                |
| Wyoming          | WY               | 048        | .14                | .0435               | 048                     | .14    | .0435               | 048         | N/A                 | N/A                | 046               | N/A               | N/A               | 046                   | N/A               | N/A                 | 004           | N/A               | N/A                |

<sup>6</sup> CNG rate is per 100 standard cubic feet.

<sup>7</sup> Diesel fuel that is at least 5% biodiesel qualifies for the biodiesel rate. Effective 9/1/2006.

<sup>8</sup> Natural gas - LNG and CNG 100 cubic feet.

<sup>9</sup> 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.

<sup>10</sup> MT no longer requires gasoline, gasohol or ethanol to be reported on the IFTA Tax Report.

<sup>11</sup> If your total gallons of B20 fuel purchased in New York exceed the taxable gallons of Diesel used in New York, an adjustment is required on your IFTA return. For details, see

TSB-M-06(4)M, IFTA Reporting Requirements for the Exemption of B20 in New York State, on our Web site at [www.nystax.gov](http://www.nystax.gov) or call 1-800-972-1233.

<sup>12</sup> Licensees may apply to ON for tax refund in respect of methanol component of blend, and effective 6/18/02 for biodiesel fuel used as fuel or fuel additive. Biodiesel fuel must be reported under the fuel type "Special Diesel". As of January 1, 2007 ethanol will be subject to gasoline tax in Ontario at the rate of 14.7 cents per litre.

<sup>13</sup> 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.

<sup>14</sup> CNG is 5.66 lbs. per gallon.

<sup>15</sup> Biodiesel (B100) and biodiesel blends (such as B20) purchased in Texas must be reported under the fuel type "Diesel". Instructions for reporting biodiesel and biodiesel blends are online at <http://window.state.tx.us/taxinfo/fuels/ifta.html> or call toll free 1 800 252-1383

<sup>16</sup> 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.

<sup>17</sup> Effective 4/01/2006 deliveries of motor vehicle and special fuel to the Squaxin Island Tribe and Swinomish Indian Tribal Community reservations located in WA do not include the state motor vehicle and special fuel taxes. Under the terms of a settlement agreement reached with each tribe, the state will be paid an amount equal to 25% of the state fuel tax on each gallon of motor vehicle fuel and special fuel sold by tribally owned retail stations. Purchases of tax-paid fuel by IFTA carriers should only be reported at a rate of 25% of the total fuel purchased. You must account for all fuel purchased when determining your average miles per gallon. The stations are: KamilcheTrading Post, 93 W. State Route 108 Shelton, WA and Swinomish Northern Lights Gas Station, 12929 Casino Dr, Anacortes WA.

\* Surcharge  
\*\* Period rate change is effective