Use for 4th Quarter 1997 only.

IFTA Final Fuel Use Tax Rate and Rate Code Table

IFTA-105

Note: Only use this rate schedule for the period October 1 - December 31, 1997.

Note: Gallon - U.S. $ per gallon (p/g); Liter - Canadian$ per liter (p/l) U.S./Canada exchange rate - 1.3922/.7183

Jurisdiction		Diesel				Motor Fuel Gasoline				Ethanol/Gasohol				Propane (LPG)				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		008	.17	.0625		008	.16	.0589		008	.16	.0589		008	N/A	N/A		008	N/A	N/A
Alberta	AB		010	.2447	.09		010	.2447	.09		010	.2315	.0855		010	.1767	.065		009	N/A	N/A
Arizona[1]	AZ		019	.18	.0662		010	N/A	N/A		010	N/A	N/A		019	N/A	N/A		012	N/A	N/A
Arkansas	AR		010	.185	.068		010	.185	.068		010	.185	.068		010	.165	.0607		010	.05	.0184
British Columbia	BC		008	.3127	.115		008	.2991	.11		007	N/A	N/A		008	.0544	.02		008	N/A	N/A
California	CA		008	.18	.0662		008	N/A	N/A		008	.09[1]	.0331		008	.06[2]	.0221		008	.07[2]	.0257[2]
Colorado	CO		010	.205	.0754		010	.22	.0809		009	.22	.0809		010	.205	.0754		010	N/A	N/A
Connecticut	CT		008	.18	.0662		008	.36	.1324		008	.35	.1287		008	N/A	N/A		008	N/A	N/A
Delaware	DE		006	.22	.0809		006	.23	.0846		006	.23	.0846		006	.22	.0809		006	.22	.0809
Florida	FL		010	.2667	.0981		010	.1487	.0547		010	.1487	.0547		009	N/A	N/A		008	N/A	N/A
Georgia	GA		008	.1037	.0381		008	.1037	.0381		008	.1037	.0381		008	.1037	.0381		008	.1037	.0381
Idaho	ID		010	.25	.092		008	N/A	N/A		008	N/A	N/A		010	.181	.0666		010	.197	.0725
Illinois	IL		010	.28	.103		010	.253	.0931		010	.253	.0931		010	.249	.0916		010	.24	.0883
Indiana	IN		019	.16	.0589		019	.16	.0589		019	.16	.0589		019	.16	.0589		019	.16	.0589
Indiana*	IN		020	.11	.0405		020	.11	.0405		020	.11	.0405		020	.11	.0405		020	.11	.0405
Iowa	IA		010	.225	.0828		010	.20	.0736		010	.19	.0699		010	.20	.0736		009	N/A	N/A
Kansas	KS		010	.20	.0736		010	.18	.0662		010	.18	.0662		010	.17	.0625		010	.17	.0625
Kentucky	KY		011	.12	.0441		011	.15	.0552		011	.15	.0552		011	.15	.0552		011	.12	.0441
Kentucky*	KY		012	.052	.0191		012	.022	.0081		012	.022	.0081		012	.022	.0081		012	.052	.0191
Louisiana	LA		010	.20	.0736		010	.20	.0736		010	.20	.0736		010	.16	.0589		010	.16	.0589
Maine	ME		004	.20	.0736		004	N/A	N/A		004	N/A	N/A		004	.18	.0662		004	.18	.0662
Manitoba	MB		010	.2963	.109		010	.3127	.115		010	.2447	.09		010	.155	.057		008	N/A	N/A
Maryland	MD		008	.2425	.0892		008	.235	.0864		008	.235	.0864		008	.235	.0864		008	.235	.0864
Massachusetts	MA		008	.21	.0772		008	.21	.0772		008	.21	.0772		008	.096	.0353		008	.096	.0353
Michigan	MI		010	.09[3]	.033		008	N/A	N/A		008	N/A	N/A		008	N/A	N/A		008	N/A	N/A
Michigan*	MI		011	.12	.044		N/A	N/A	N/A		N/A	N/A	N/A		N/A	N/A	N/A		N/A	N/A	N/A
Minnesota	MN		010	.20	.0736		010	.20	.0736		010	.20	.0736		010	.15	.0552		010	.12	.0441
Mississippi	MS		010	.18	.0662		010	.18	.0662		010	.18	.0662		010	.17	.0625		010	.18[4]	.0662[4]
Missouri	MO		010	.17	.0625		009	N/A	N/A		008	N/A	N/A		010	.17[5]	.0625[5]		010	.17[5]	.0625[5]
Montana	MT		010	.2775	.1021		010	.27	.0993		010	.27	.0993		008	N/A	N/A		009	.07[6]	.0257[6]
Nebraska	NE		010	.245	.0901		010	.245	.0901		010	.245	.0901		010	.245	.0901		010	.245	.0901
Nevada	NV		010	.27	.0993		008	N/A	N/A		008	.19[7]	.0699		010	.22	.0809		010	.21	.0772

[1] As of 4097, surcharge no longer imposed.

[2] Natural Gas per 100 cubic feet. For travel in California, LNG must be reported under propane at .06 per gallon. **Ethanol, Methanol,** or a blend of alcohol containing not more than 15% gasoline or diesel, is to be reported under gasohol at .09 (U.S.)

[3] Unlicensed carrier and other non-carrier vehicles charged .15 on diesel fuel. Licensed IFTA and Michigan carriers charged .09 on diesel fuel. Any licensed carrier seeking refunds for fuels purchased at the .15 per gallon rate must file directly with Michigan.

[4] Natural Gas per 100 cubic feet.

[5] No tax collected on Propane and Natural Gas at retail (carriers may not claim tax paid).

[6] Natural Gas per 120 cubic feet.

[7] .19 per gal on A55 (water-phased hydrocarbon fuel) only.

* Surcharge

** Period rate change is effective

IFTA-105 (12/97)

Use for 4th Quarter 1997 only.

Note: Gallon - U.S. $ per gallon (p/g); Liter - Canadian $ per liter (p/l) U.S./Canada exchange rate - 1.3922/.7183

Jurisdiction		Diesel				Motor Fuel Gasoline				Ethanol/Gasohol				Propane (LPG)				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 Brunswick	NB		008	.3725	.137		008	.2909	.107		008	N/A	N/A		008	.1822	.067		008	N/A	N/A
Newfoundland	NF		008	.4486	.165		008	.4486	.165		008	N/A	N/A		008	.1903	.07		008	.4486	.165
New Hampshire	NH		004	.18	.0662		004	N/A	N/A		004	N/A	N/A		004	N/A	N/A		004	N/A	N/A
New Jersey	NJ		006	.175	.0644		006	.145	.0533		006	.145	.0533		006	.0925	.034		006	.0925	.034
New Mexico	NM		010	.18	.0662		008	N/A	N/A		008	N/A	N/A		010	.03	.011		009	.03 [1]	.011 [1]
New York	NY		008	.302	.1111		008	.296	.1089		008	.296	.1089		008	.156	.0574		008	.296	.1089
No. Carolina	NC		010	.226	.0831		010	.226	.0831		010	.226	.0831		010	.226	.0831		010	.226	.0831
No. Dakota	ND		010	.20	.0736		010	.20	.0736		010	.20	.0736		010	.20	.0736		010	.20	.0736
Nova Scotia	NS		008	.4187	.154		008	.367	.135		008	N/A	N/A		008	.1903	.07		008	N/A	N/A
Ohio	OH		019	.22	.0809		019	.22	.0809		019	.22	.0809		019	.22	.0809		019	.22 [2]	.0809 [2]
Ohio*	OH		020	.03	.011		020	.03	.011		020	.03	.011		020	.03	.011		020	.03	.011
Oklahoma	OK		010	.13	.0478		010	.16	.0589		010	.16	.0589		010	.16	.0589		010	.16	.0589
Ontario	ON		004	.3888	.143		004	.3997	.147		004	.3997	.147		004	.1169	.043		004	N/A	N/A
Oregon	OR		008	N/A	N/A		008	N/A	N/A		008	N/A	N/A		008	N/A	N/A		008	N/A	N/A
Pennsylvania [4]	PA		015	.308	.1133		015	.259*	.0953 [3]		015	.259	.0953		015	.259	.0953		015	.259	.0953
Prince Edward Is	PE		009	.367	.135		009	.3534	.13		008	N/A	N/A		009	.3534	.13		008	N/A	N/A
Quebec	PQ		009	.4132 [5]	.152 [5]		008	.4132	.152		008	.4132	.152		009	N/A	N/A		008	N/A	N/A
Quebec	PQ	10/17/97	010	.4404	.162		N/A	N/A	N/A		N/A	N/A	N/A		N/A	N/A	N/A		N/A	N/A	N/A
Rhode Island	RI		006	.28	.103		006	.28	.103		006	.28	.103		006	.28	.103		006	N/A	N/A
Saskatchewan	SK		010	.4078	.15		010	.4078	.15		010	.4078	.15		010	.2447	.09		008	N/A	N/A
So. Carolina	SC		008	.16	.0589		008	.16	.0589		008	.16	.0589		008	.16	.0589		008	.16	.0589
So. Dakota	SD		010	.21	.0772		008	N/A	N/A		008	N/A	N/A		010	.19	.0699		010	.09 [6]	.0331
Tennessee	TN		010	.17	.0625		010	.20	.0736		008	N/A	N/A		010	.14	.0515		008	N/A	N/A
Texas	TX		010	.20	.0736		010	.20	.0736		010	.20	.0736		010	.15	.0552		010	.15	.0552
Utah	UT		010	.245	.0901		010	.245	.0901		010	.245	.0901		010	N/A [7]	N/A [7]		010	N/A [7]	N/A [7]
Vermont	VT		007	.17	.0625		004	N/A	N/A		004	N/A	N/A		004	N/A	N/A		004	N/A	N/A
Vermont*	VT		008	.09	.0331		N/A	N/A	N/A		N/A	N/A	N/A		N/A	N/A	N/A		N/A	N/A	N/A
Virginia	VA		015	.16	.0589		015	.16	.0589		015	.16	.0589		015	.16	.0589		015	.16	.0589
Virginia*	VA		016	.035	.0129		016	.035	.0129		016	.035	.0129		016	.035	.0129		016	.035	.0129
Washington	WA		010	.23	.0846		010	.23	.0846		010	.23	.0846		008	N/A	N/A		008	N/A	N/A
West Virginia	WV		008	.2535	.0932		008	.2535	.0932		008	.2535	.0932		008	.2535	.0932		008	.2535	.0932
Wisconsin	WI		010	.275	.1011		010	.275	.1011		010	.275	.1011		010	.201	.0739		010	.211	.0776
Wyoming	WY		010	.08	.0294		010	.08	.0294		010	.08	.0294		008	N/A	N/A		008	N/A	N/A

[1] Natural Gas tax on both LNG and CNG; CNG is per 114 cubic feet.

[2] Natural Gas tax is on LNG only.

[3] Gal. of gasoline deemed to have 114,500 BTUs = Alternative fuels taxed on gasoline equivalent basis. To arrive at gasoline equivalent, divide gal purchased by factors shown next to fuel type. Multiply gasoline gal equivalent by tax rate shown on this matrix for the applicable fuel type. Ethanol 1.499M-85 1.752, Methanol 2.024 LNG 1.718, Propane/LPG 1.371 CNG 3.948, E-85 1.085 (29,000 BTUs @ 3,000 psi)

[4] As of 4Q97, surcharge no longer imposed.

[5] As of 10/17/97 diesel tax rate increased to 0.1620/liter or .4404 gal.

[6] Natural Gas: Alternative Fuel CNG .09 per gallon E85 or M85 .09 per gallon.

[7] As of 7/1/97 LPG and CNG are clean fuel. Tax is paid via purchase of Clean Special Fuel Cert. (Form TC-596). Annual fee is $47 for vehicles with 2 axles and reg gross vehicle weight of 26,000 lbs. and $91 for vehicles with 3 axles or reg gross vehicle weight over 26,000 lbs.

* Surcharge

** Period rate change is effective