

Use for 4th Quarter 1998 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, 1998.

Note: Gallon - U.S. \$ per gallon (p/g). Liter - Canadian \$ per liter (p/l) U.S./Canada exchange rate - 1.5267/.6550

Jurisdiction	AL	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
Alabama	AL		012	.17	.0686		012	.16	.0645		012	.16	.0645		012	N/A	N/A
Alberta	AB		014	.2231	.09		014	.2231	.09		014	.212	.0855		014	.1611	.065
Arizona	AZ		023	.27	.1089		014	N/A	N/A		014	N/A	N/A		023	N/A	N/A
Arkansas	AR		014	.185	.0746		014	.185	.0746		014	.185	.0746		014	.165	.0666
British Columbia	BC		012	.2851	.115		012	.2727	.11		011	N/A	N/A		012	.0496	.02
California	CA		012	.263	.1061		012	N/A	N/A		012	.09 <sup>1</sup>	.0363 <sup>1</sup>		012	.06 <sup>1</sup>	.0242 <sup>1</sup>
Colorado	CO		014	.205	.0827		014	.22	.0887		013	.22	.0887		014	.205	.0827
Connecticut	CT		012	.18	.0726		012	.32	.1291		012	.31	.125		012	N/A	N/A
Delaware	DE		010	.22	.0887		010	.23	.0928		010	.23	.0928		010	.22	.0887
Florida	FL		014	.2707	.1092		014	.1507	.0608		014	.1507	.0608		013	N/A	N/A
Georgia	GA		012	.0996	.0402		012	.0996	.0402		012	.0996	.0402		012	.0996	.0402
Idaho	ID		014	.25	.1008		012	N/A	N/A		012	N/A	N/A		014	.181	.073
Illinois	IL		014	.274	.1105		014	.246	.0992		014	.246	.0992		014	.251	.1012
Indiana	IN		027	.16	.0645		027	.16	.0645		027	.16	.0645		027	.16	.0645
Indiana*	IN		028	.11	.0444		028	.11	.0444		028	.11	.0444		028	.11	.0444
Iowa	IA		014	.225	.0908		014	.20	.0807		014	.19	.0766		014	.20	.0807
Kansas	KS		014	.20	.0807		014	.18	.0726		014	.18	.0726		014	.17	.0686
Kentucky	KY		019	.12	.0484		019	.15	.0605		019	.15	.0605		019	.15	.0605
Kentucky*	KY		020	.052	.021		020	.022	.0089		020	.022	.0089		020	.022	.0089
Louisiana	LA		014	.20	.0807		014	.20	.0807		014	.20	.0807		014	.16	.0645
Maine	ME		008	.20	.0807		008	N/A	N/A		008	N/A	N/A		008	.18	.0726
Manitoba	MB		014	.2702	.109		014	.2851	.115		014	.2231	.09		014	.1413	.057
Maryland	MD		012	.2425	.0978		012	.235	.0948		012	.235	.0948		012	.235	.0948
Massachusetts	MA		012	.21	.0847		012	.21	.0847		012	.21	.0847		012	.081	.0327
Michigan	MI		018	.09 <sup>2</sup>	.0363 <sup>2</sup>		012	N/A	N/A		012	N/A	N/A		012	N/A	N/A
Michigan*	MI		019	.12	.0484		013	N/A	N/A		013	N/A	N/A		013	N/A	N/A
Minnesota	MN		014	.20	.0807		014	.20	.0807		014	.20	.0807		014	.15	.0605
Mississippi	MS		014	.18	.0726		014	.18	.0726		014	.18	.0726		014	.17	.0686
Missouri	MO		014	.17	.0686		013	N/A	N/A		012	N/A	N/A		014	.17 <sup>4</sup>	.0686 <sup>4</sup>
Montana	MT		014	.2775	.1119		014	.27	.1089		014	.27	.1089		012	.0518	.0209
Nebraska	NE		014	.235	.0948		014	.235	.0948		014	.235	.0948		014	.235	.0948
Nevada	NV		014	.27	.1089		012	N/A	N/A		012	.19 <sup>6</sup>	.0766 <sup>6</sup>		014	.22	.0887
New Brunswick	NB		012	.3397	.137		012	.2653	.107		012	N/A	N/A		012	.1661	.067

<sup>1</sup> 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.).

<sup>2</sup> 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.

<sup>3</sup> Natural Gas per 100 cubic feet.

<sup>4</sup> No tax collected on Propane and Natural Gas at retail (carriers may not claim tax paid).

<sup>5</sup> Natural Gas per 120 cubic feet.  
<sup>6</sup> .19 per gal on A55 (water-phased hydrocarbon fuel) only.

\* Surcharge

\*\* Period rate change is effective

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Note: Gallon - U.S. \$ per gallon (p/g); Liter - Canadian \$ per liter (p/l) U.S./Canada exchange rate - 1.5267/1.6550

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
Newfoundland	NF	012	.4091	.165		012	.4091	.165		012	N/A	N/A		012	.1735	.07		012	.4091	.165
New Hampshire	NH	008	.18	.0726		008	N/A	N/A		008	N/A	N/A		008	N/A	N/A		008	N/A	N/A
New Jersey	NJ	010	.175	.0706		010	.145	.0585		010	.145	.0585		010	.0925	.0373		010	.0925	.0373
New Mexico	NM	014	.18	.0726		012	N/A	N/A		012	N/A	N/A		014	.06	.0242		013	.06	.0242 <sup>1</sup>
New York	NY	012	.2895	.1168		012	.292	.1178		012	.292	.1178		012	.146	.0589		012	.292	.1178
No. Carolina	NC	014	.216	.0871		014	.216	.0871		014	.216	.0871		014	.216	.0871		014	.216	.0871
No. Dakota	ND	014	.20	.0807		014	.20	.0807		014	.20	.0807		014	.20	.0807		014	.20	.0807
Nova Scotia	NS	012	.3818	.154		012	.3347	.135		012	N/A	N/A		012	.1735	.07		012	N/A	N/A
Ohio	OH	027	.22	.0887		027	.22	.0887		027	.22	.0887		027	.22	.0887		027	.22	.0887 <sup>2</sup>
Ohio*	OH	028	.03	.0121		028	.03	.0121		028	.03	.0121		028	.03	.0121		028	.03	.0121
Oklahoma	OK	014	.13	.0524		014	.16	.0645		014	.16	.0645		014	.16	.0645		014	.16	.0645
Ontario	ON	008	.3545	.143		008	.3644	.147		008	.3644	.147		008	.1066	.043		008	N/A	N/A
Oregon	OR	012	N/A	N/A		012	N/A	N/A		012	N/A	N/A		012	N/A	N/A		012	N/A	N/A
Pennsylvania	PA	019	.308	.1242		019	.259 <sup>3</sup>	.1045 <sup>3</sup>		019	.259	.1045		019	.259	.1045		019	.259	.1045
Prince Edward Is	PE	013	.3347	.135		013	.3223	.13		012	N/A	N/A		013	.3223	.13		012	N/A	N/A
Quebec	PQ	014	.4016	.152		012	.3768	.152		012	.3768	.152		012	N/A	N/A		012	N/A	N/A
Rhode Island	RI	010	.28	.1129		010	.28	.1129		010	.28 <sup>4</sup>	.1129 <sup>4</sup>		010	.28 <sup>4</sup>	.1129 <sup>4</sup>		010	N/A	N/A
Saskatchewan	SK	014	.3719	.15		014	.3719	.15		014	.3719	.15		014	.2231	.09		012	N/A	N/A
So. Carolina	SC	012	.16	.0645		012	.16	.0645		012	.16	.0645		012	.16	.0645		012	.16	.0645
So. Dakota	SD	014	.16	.0726		012	N/A	N/A		012	N/A	N/A		014	.16	.0645		014	.06	.0242 <sup>5</sup>
Tennessee	TN	014	.17	.0686		014	.20	.0807		012	N/A	N/A		014	.14	.0565		012	N/A	N/A
Texas	TX	014	.20	.0807		014	.20	.0807		014	.20	.0807		014	.15	.0605		014	.15	.0605
Utah	UT	014	.245	.0988		014	.245	.0988		014	.245	.0988		014	N/A <sup>6</sup>	N/A <sup>6</sup>		014	N/A <sup>6</sup>	N/A <sup>6</sup>
Vermont	VT	015	.17	.0686		008	N/A	N/A		008	N/A	N/A		008	N/A	N/A		008	N/A	N/A
Vermont*	VT	015	.09	.0363		009	N/A	N/A		009	N/A	N/A		009	N/A	N/A		009	N/A	N/A
Virginia	VA	023	.16	.0645		023	.16	.0645		023	.16	.0645		023	.16	.0645		023	.16	.0645
Virginia*	VA	024	.035	.0141		024	.035	.0141		024	.035	.0141		024	.035	.0141		024	.035	.0141
Washington	WA	014	.23	.0928		014	.23	.0928		014	.23	.0928		012	N/A	N/A		012	N/A	N/A
West Virginia	WV	012	.2535	.1023		012	.2535	.1023		012	.2535	.1023		012	.2535	.1023		012	.2535	.1023
Wisconsin	WI	014	.284	.1146		014	.284	.1146		014	.284	.1146		014	.186	.075		014	.203	.0819
Wyoming	WY	014	.13	.0524		014	.13	.0524		014	.13	.0524		012	N/A	N/A		012	N/A	N/A

<sup>1</sup> Natural Gas tax on both LNG and CNG; CNG is per 114 cubic feet.

<sup>2</sup> Natural Gas tax is on LNG only.

<sup>3</sup> 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 1.499, E85 1.085, M-85 1.752, Methano 2.024, LNG 1.718, Propane/LPG 1.371 CNG 3.948, (29,000 BTUs @ 3,000 psi), CNG 125.907(909.4 BTUs/scf), CNG 5.572(20,551 BTU's/lb)

<sup>4</sup> As of 1/1/98, LPG and Ethanol/Gasohol (containing 85% or more by volume of ethanol or other blend of alcohol) used in a fleet of ten or more alternate fueled vehicles are exempt from fuel use tax.

<sup>5</sup> Natural Gas: Alternative Fuel CNG .06 per gallon E85 or M85 .06 per gallon.

<sup>6</sup> 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 25,000 lbs.

\* Surcharge

\*\* Period rate change is effective