

Use for 1st Quarter 1999 only.

**IFTA Final Fuel Use Tax Rate and Rate Code Table 1**

IFTA-105

Note: Only use this rate schedule for the period January 1 - March 31, 1999.

Note: Gallon - U.S. \$ per gallon (p/g); Liter - Canadian \$ per liter (p/l) U.S./Canada exchange rate - 1.5494/6454

Jurisdiction	AL	D (Diesel)			G (Motor Fuel Gasoline)			E (Ethanol)			P (Propane (LPG))			C (CNG (Natural Gas))							
		Effective Date**	Rate Code	Gallon	Rate Code	Gallon	Rate Code	Gallon	Rate Code	Gallon	Rate Code	Gallon	Rate Code	Gallon	Rate Code	Gallon	Rate Code	Gallon	Rate Code	Liter	
Alabama	AL		013	.17	0696		013	.16	0655		013	N/A	N/A		013	N/A	N/A		013	N/A	N/A
Alberta	AB		015	.2199	.09		015	.2199	.09		015	N/A	N/A		015	1588	.065		014	N/A	N/A
Arizona	AZ		024	.27	.1105		015	N/A	N/A		015	N/A	N/A		024	N/A	N/A		017	N/A	N/A
Arkansas	AR		015	.185	.0757		015	.185	.0757		015	.185	.0757		015	.165	.0675		015	.05	.205
British Columbia	BC		013	.2809	.115		013	.2687	.11		012	N/A	N/A		013	.0489	.02		013	N/A	N/A
California	CA		013	.251	.1027		013	N/A	N/A		013	.09	.0368 <sup>1</sup>		013	.06	.0246 <sup>1</sup>		013	.07	.3287 <sup>1</sup>
Colorado	CO		015	.205	.0839		015	.22	.0901		014	N/A	N/A		015	.205	.0839		015	N/A	N/A
Connecticut	CT		013	.18	.0737		013	.32	.131		013	.31	.1269		013	N/A	N/A		013	N/A	N/A
Delaware	DE		011	.22	.0901		011	.23	.0942		011	.23	.0942		011	.22	.0901		011	.22	.0901
Florida	FL		015	.2717	.1112		015	.1517	.0621		015	N/A	N/A		014	N/A	N/A		013	N/A	N/A
Georgia	GA		013	.0999	.0409		013	.0999	.0409		013	.0999	.0409		013	.0999	.0409		013	.0999	.0409
Idaho	ID		015	.25	.1023		013	N/A	N/A		013	N/A	N/A		015	.181	.0741		015	N/A	N/A
Illinois	IL		015	.27	.1105		015	.242	.0991		015	.242	.0991		015	.245	.1003		015	.243	.0995
Indiana	IN		029	.16	.0655		029	.16	.0655		029	.16	.0655		029	.16	.0655		029	.16	.0655
Indiana*	IN		030	.11	.045		030	.11	.045		030	.11	.045		030	.11	.045		030	.11	.045
Iowa	IA		015	.225	.0921		015	.20	.0819		015	.19	.0778		015	.20	.0819		014	N/A	N/A
Kansas	KS		015	.20	.0819		015	.18	.0737		015	.20	.0819		015	.17	.0696		015	.17	.0696
Kentucky	KY		021	.12	.0491		021	.15	.0614		021	.15	.0614		021	.15	.0614		021	.12	.0491
Kentucky*	KY		022	.052	.0213		022	.022	.009		022	.022	.009		022	.022	.009		022	.052	.0213
Louisiana	LA		015	.20	.0819		015	.20	.0819		015	.20	.0819		015	.16	.0655		015	.16	.0655
Maine	ME		009	.20	.0819		009	N/A	N/A		009	.18	.0737		009	.18	.0737		009	.18	.0737
Manitoba	MB		015	.2663	.109		015	.2809	.115		015	N/A	N/A		015	.1392	.057		013	N/A	N/A
Maryland	MD		013	.2425	.0993		013	.235	.0962		013	.235	.0962		013	.235	.0962		013	.235	.0962
Massachusetts	MA		013	.21	.086		013	.21	.086		013	.21	.086		013	.075	.0307		013	.075	.0307
Michigan	MI		020	.09	.0368 <sup>2</sup>		014	N/A	N/A		014	N/A	N/A		014	N/A	N/A		014	N/A	N/A
Michigan*	MI		021	.12	.0491		015	N/A	N/A		015	N/A	N/A		015	N/A	N/A		015	N/A	N/A
Minnesota	MN		015	.20	.0819		015	.20	.0819		015	.20	.0819		015	.15	.0614		015	.20	.0819
Mississippi	MS		015	.18	.0737		015	.18	.0737		015	.18	.0737		015	.17	.0696		015	.18	.0737
Missouri	MO		015	.17	.0696		014	.17	.0696		013	.17	.0696		015	.17	.0696		015	.17	.0696
Montana	MT		015	.2775	.1136		015	.27	.1105		015	.27	.1105		013	.0518	.0212		014	.07	.0287
Nebraska	NE		015	.228	.0933		015	.228	.0933		015	N/A	N/A		015	.228	.0933		015	.228	.0933
Nevada	NV		015	.27	.1105		013	N/A	N/A		013	N/A	N/A		015	.22	.0901		015	.21	.086
New Brunswick	NB		013	.3347	.137		013	.2614	.107		013	N/A	N/A		013	.1637	.067		013	.3347	.137

<sup>1</sup> CNG to be reported for each 100 cubic feet at standard pressure and temperature. Report as Ethanol, Methanol, or a blend of Alcohol when containing not more than 15% gasoline or diesel.

<sup>2</sup> Carriers will need to file a supplemental return with Michigan for the non-highway use of taxed diesel fuel; sales tax credit on Michigan diesel fuel purchases and payment of the full tax rate when purchasing diesel fuel into decaded vehicles.

**ALL OTHER FUEL TYPES: A-55, E-85, M-85, Gasohol, LNG and Methanol.** If you need an IFTA-105.1, *IFTA Final Fuel Use Tax Rate and Tax Rate Code Table 2*, for any of these fuels, call the phone number shown in the Need Help? box on the back of the IFTA-101-I, *Instructions for Form IFTA-101*.

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

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IFTA-105

Note: Gallon - U.S. \$ per gallon (p/g); Liter - Canadian \$ per liter (p/l) U.S./Canada exchange rate - 1.5494/.6454

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
Newfoundland NF		013	.4031	.165		013	.4031	.165		013	N/A	N/A		013	.171	.07		013	N/A	N/A
New Hampshire NH		009	.18	.0737		009	N/A	N/A		009	N/A	N/A		009	N/A	N/A		009	N/A	N/A
New Jersey NJ		011	.175	.0715		011	.145	.0594		011	.145	.0594		011	.0925	.0379		011	.0925	.0379
New Mexico NM		015	.18	.0737		013	N/A	N/A		013	N/A	N/A		015	.06	.0246		014	.06	.0246
New York NY		013	.2845	.1165		013	.285	.1167		013	.285	.1167		013	.145	.0594		013	.285	.1167
No. Carolina NC		015	.212	.0868		015	.212	.0868		015	.212	.0868		015	.212	.0868		015	.212	.0868
No. Dakota ND		015	.20	.0819		015	.20	.0819		015	N/A	N/A		015	.20	.0819		015	.20	.0819
Nova Scotia NS		013	.3762	.154		013	.3298	.135		013	N/A	N/A		013	.171	.07		013	N/A	N/A
Ohio OH		029	.22	.0901		029	.22	.0901		029	.22	.0901		029	.22	.0901		029	N/A	N/A
Ohio* OH		030	.03	.0123		030	.03	.0123		030	.03	.0123		030	.03	.0123		030	N/A	N/A
Oklahoma OK		015	.13	.0532		015	.16	.0655		015	N/A	N/A		015	.16	.0655		015	.16	.0655
Ontario ON		009	.3493	.143		009	.3591	.147		009	N/A	N/A		009	.105	.043		009	N/A	N/A
Oregon OR		013	N/A	N/A		013	N/A	N/A		013	N/A	N/A		013	N/A	N/A		013	N/A	N/A
Pennsylvania PA		020	.308	.1261		020	.259	.106		020	.173	.0708		020	.189	.0774		020	.066	.027
Prince Edward Is PE		014	.3288	.135		014	.3176	.13		013	N/A	N/A		014	.3176	.13		013	N/A	N/A
Quebec PQ		015	.3957	.162		013	.3713	.152		013	.3957	.162		013	N/A	N/A		013	N/A	N/A
Rhode Island RI		011	.28	.1146		011	.28	.1146		011	.28 <sup>2</sup>	.1146 <sup>2</sup>		011	.28 <sup>2</sup>	.1146 <sup>2</sup>		011	N/A	N/A
Saskatchewan SK		015	.3664	.15		015	.3664	.15		015	.3664	.15		015	.2199	.09		013	N/A	N/A
So. Carolina SC		013	.16	.0655		013	.16	.0655		013	.16	.0655		013	.16	.0655		013	.16	.0655
So. Dakota SD		015	.18	.0737		013	N/A	N/A		013	N/A	N/A		015	.16	.0655		015	.06	.0246
Tennessee TN		015	.17	.0696		015	.20	.0819		013	N/A	N/A		015	.14	.0573		013	N/A	N/A
Texas TX		015	.20	.0819		015	.20	.0819		015	.20	.0819		015	.15	.0614		015	.15	.0614
Utah UT		015	.245	.1003		015	.245	.1003		015	.245	.1003		015	N/A	N/A		015	N/A	N/A
Vermont VT		017	.17	.0696		010	N/A	N/A		010	N/A	N/A		010	N/A	N/A		010	N/A	N/A
Vermont* VT		018	.09	.0368		011	N/A	N/A		011	N/A	N/A		011	N/A	N/A		011	N/A	N/A
Virginia VA		025	.16	.0655		025	.16	.0655		025	.16	.0655		025	.16	.0655		025	.16	.0655
Virginia* VA		026	.035	.0143		025	.035	.0143		026	.035	.0143		026	.035	.0143		026	.035	.0143
Washington WA		015	.23	.0942		015	.23	.0942		015	.23	.0942		013	N/A	N/A		013	N/A	N/A
West Virginia WV		013	.2535	.1038		013	.2535	.1038		013	.2535	.1038		013	.2535	.1038		013	.2535	.1038
Wisconsin WI		015	.284	.1163		015	.284	.1163		015	.284	.1163		015	.186	.0761		015	.203	.0831
Wyoming WY		015	.13	.0532		015	.13	.0532		015	N/A	N/A		013	N/A	N/A		013	N/A	N/A

<sup>1</sup> To convert CNG(scf) to gallons, multiply units by .0314. To convert CNG(lbs) to gallons, multiply units by .7087.

<sup>2</sup> Effective January 1, 1998, propane gas and ethanol gasohol (containing 85% or more by volume of ethanol or other blend of alcohol) used in a fleet of ten(10) vehicles are exempt from fuel use tax.)

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