**Use for 3rd 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 July 1 - September 30, 1999.

**Note: Gallon** - U.S. $ per gallon (p/g); **Liter** - Canadian $ per liter (p/l) **U.S./Canada exchange rate - 1.4727/.679**

| 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 | | 015 | .17 | .0661 | | 015 | .16 | .0623 | | 015 | N/A | N/A | | 015 | N/A | N/A | | 015 | N/A | N/A |
| Alberta | AB | | 017 | .2313 | .09 | | 017 | .2313 | .09 | | 017 | N/A | N/A | | 017 | .1671 | .065 | | 016 | N/A | N/A |
| Arizona | AZ | | 026 | .27 | .1051 | | 017 | N/A | N/A | | 017 | N/A | N/A | | 026 | N/A | N/A | | 019 | N/A | N/A |
| Arkansas | AR | | 017 | .205 | .0798 | | 017 | .195 | .0759 | | 017 | .185 | .072 | | 017 | .165 | .0642 | | 017 | .05 | .0195 |
| British Columbia | BC | | 015 | .2956 | .115 | | 015 | .2827 | .11 | | 014 | N/A | N/A | | 015 | .0514 | .02 | | 015 | N/A | N/A |
| California | CA | | 015 | .251 | .0977 | | 015 | N/A | N/A | | 015 | .09 [1] | .035 [1] | | 015 | .06 [1] | .0233 [1] | | 015 | .07 [1] | .0272 [1] |
| Colorado | CO | | 017 | .205 | .0798 | | 017 | .22 | .0856 | | 016 | .205 | .0798 | | 017 | .205 | .0798 | | 017 | .205 | .0798 |
| Connecticut | CT | | 015 | .18 | .07 | | 015 | .32 | .1245 | | 015 | .32 | .1245 | | 015 | N/A | N/A | | 015 | N/A | N/A |
| Delaware | DE | | 013 | .22 | .0856 | | 013 | .23 | .0895 | | 013 | .23 | .0895 | | 013 | .22 | .0856 | | 013 | .22 | .0856 |
| Florida | FL | | 017 | .2717 | .1057 | | 017 | .1517 | .059 | | 017 | N/A | N/A | | 016 | N/A | N/A | | 015 | N/A | N/A |
| Georgia | GA | | 015 | .1006 | .0391 | | 015 | .1006 | .0391 | | 015 | .1006 | .0391 | | 015 | .1006 | .0391 | | 015 | .1006 | .0391 |
| Idaho | ID | | 017 | .25 | .0973 | | 015 | N/A | N/A | | 015 | N/A | N/A | | 017 | .181 | .0704 | | 017 | N/A | N/A |
| Illinois | IL | | 017 | .27 | .1051 | | 017 | .242 | .0942 | | 017 | .242 | .0942 | | 017 | .245 | .0953 | | 017 | .243 | .0946 |
| Indiana | IN | | 033 | .16 | .0623 | | 033 | .16 | .0623 | | 033 | .16 | .0623 | | 033 | .16 | .0623 | | 033 | .16 | .0623 |
| Indiana* | IN | | 034 | .11 | .0428 | | 034 | .11 | .0428 | | 034 | .11 | .0428 | | 034 | .11 | .0428 | | 034 | .11 | .0428 |
| Iowa | IA | | 017 | .225 | .0875 | | 017 | .20 | .0778 | | 017 | .19 | .0739 | | 017 | .20 | .0778 | | 016 | .16 | .0623 |
| Kansas | KS | | 017 | .22 | .0856 | | 017 | .20 | .0778 | | 017 | .22 | .0856 | | 017 | .19 | .0739 | | 017 | .19 | .0739 |
| Kentucky | KY | | 025 | .12 | .0467 | | 025 | .15 | .0584 | | 025 | .15 | .0584 | | 025 | .15 | .0584 | | 025 | .12 | .0467 |
| Kentucky* | KY | | 026 | .052 | .0202 | | 026 | .022 | .0086 | | 026 | .022 | .0086 | | 026 | .022 | .0086 | | 026 | .052 | .0202 |
| Louisiana | LA | | 017 | .20 | .0778 | | 017 | .20 | .0778 | | 017 | .20 | .0778 | | 017 | .16 | .0623 | | 017 | .16 | .0623 |
| Maine | ME | | 011 | .20 | .0778 | | 011 | N/A | N/A | | 011 | .18 | .07 | | 011 | .18 | .07 | | 011 | .18 | .07 |
| Maine** | ME | 8/1/99 | 012 | .23 | .0895 | | N/A | N/A | N/A | 8/1/99 | 012 | .21 | .0817 | 8/1/99 | 012 | .21 | .0817 | 8/1/99 | 012 | .21 | .0817 |
| Manitoba | MB | | 017 | .2801 | .109 | | 017 | .2956 | .115 | | 017 | .2956 | .115 | | 017 | .1465 | .057 | | 015 | N/A | N/A |
| Maryland | MD | | 015 | .2425 | .0944 | | 015 | .235 | .0914 | | 015 | .235 | .0914 | | 015 | .235 | .0914 | | 015 | .235 | .0914 |
| Massachusetts | MA | | 015 | .21 | .0817 | | 015 | .21 | .0817 | | 015 | .21 | .0817 | | 015 | .074 | .0288 | | 015 | .074 | .0288 |
| Michigan | MI | | 024 | .09 [2] | .035 [2] | | 016 | N/A | N/A | | 016 | N/A | N/A | | 016 | N/A | N/A | | 016 | N/A | N/A |
| Michigan* | MI | | 025 | .12 | .0467 | | 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 | | 017 | .20 | .0778 | | 017 | .20 | .0778 | | 017 | .20 | .0778 | | 017 | .15 | .0584 | | 017 | .20 | .0778 |
| Mississippi | MS | | 017 | .18 | .07 | | 017 | .18 | .07 | | 017 | .18 | .07 | | 017 | .17 | .0661 | | 017 | .18 | .07 |
| Missouri | MO | | 017 | .17 | .0661 | | 016 | .17 | .0661 | | 015 | .17 | .0661 | | 017 | .17 | .0661 | | 017 | .17 | .0661 |
| Montana | MT | | 017 | .2775 | .108 | | 017 | .27 | .1051 | | 017 | .27 | .1051 | | 015 | .0518 | .0202 | | 016 | .07 | .0272 |
| Nebraska | NE | | 017 | .241 | .0938 | | 017 | .241 | .0938 | | 017 | N/A | N/A | | 017 | .241 | .0938 | | 017 | .241 | .0938 |
| Nevada | NV | | 017 | .27 | .1051 | | 015 | N/A | N/A | | 015 | N/A | N/A | | 017 | .22 | .0856 | | 017 | .21 | .0817 |

[1] 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.

[2] 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 decaled 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

## Use for 3rd Quarter 1999 only.

**IFTA-105**

**Note: Gallon** - U.S. $ per gallon (p/g); **Liter** - Canadian $ per liter (p/l) **U.S./Canada exchange rate - 1.4727/.679**

| 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 Brunswick | NB | | 015 | .3521 | .137 | | 015 | .275 | .107 | | 015 | N/A | N/A | | 015 | .1722 | .067 | | 015 | .3521 | .137 |
| Newfourdland | NF | | 015 | .4241 | .165 | | 015 | .4241 | .165 | | 015 | N/A | N/A | | 015 | .1799 | .07 | | 015 | N/A | N/A |
| New Hampshire | NH | | 011 | .18 | .07 | | 011 | N/A | N/A | | 011 | N/A | N/A | | 011 | N/A | N/A | | 011 | N/A | N/A |
| New Jersey | NJ | | 013 | .175 | .0681 | | 013 | .145 | .0564 | | 013 | .145 | .0564 | | 013 | .0925 | .036 | | 013 | .0925 | .036 |
| New Mexico | NM | | 017 | .18 | .07 | | 015 | N/A | N/A | | 015 | N/A | N/A | | 017 | .06 | .0233 | | 016 | .06 | .0233 |
| New York | NY | | 015 | .2765 | .1076 | | 015 | .289 | .1125 | | 015 | .289 | .1125 | | 015 | .149 | .058 | | 015 | .289 | .1125 |
| No. Carolina | NC | | 017 | .21 | .0817 | | 017 | .21 | .0817 | | 017 | .21 | .0817 | | 017 | .21 | .0817 | | 017 | .21 | .0817 |
| No. Dakota | ND | | 017 | .21 | .0817 | | 017 | .21 | .0817 | | 017 | N/A | N/A | | 017 | .21 | .0817 | | 017 | .21 | .0817 |
| Nova Scotia | NS | | 015 | .3958 | .154 | | 015 | .347 | .135 | | 015 | N/A | N/A | | 015 | .1799 | .07 | | 015 | N/A | N/A |
| Ohio | OH | | 033 | .22 | .0856 | | 033 | .22 | .0856 | | 033 | .22 | .0856 | | 033 | .22 | .0856 | | 031 | N/A | N/A |
| Ohio* | OH | | 034 | .03 | .0117 | | 034 | .03 | .0117 | | 034 | .03 | .0117 | | 034 | .03 | .0117 | | N/A | N/A | N/A |
| Oklahoma | OK | | 017 | .13 | .0506 | | 017 | .16 | .0623 | | 017 | N/A | N/A | | 017 | .16 | .0623 | | 017 | .16 | .0623 |
| Ontario | ON | | 011 | .3675 | .143 | | 011 | .3778 | .147 | | 011 | N/A | N/A | | 011 | .1105 | .043 | | 011 | N/A | N/A |
| Oregon | OR | | 015 | N/A | N/A | | 015 | N/A | N/A | | 015 | N/A | N/A | | 015 | N/A | N/A | | 015 | N/A | N/A |
| Pennsylvania | PA | | 022 | .308[1] | .1198[1] | | 022 | .259 | .1008 | | 022 | .173 | .0673 | | 022 | .189 | .0735 | | 022 | .066[1] | .0257[1] |
| Prince Edward Is | PE | | 016 | .347 | .135 | | 016 | .3341 | .13 | | 015 | N/A | N/A | | 016 | .3341 | .13 | | 015 | N/A | N/A |
| Quebec | PQ | | 017 | .4164 | .162 | | 015 | .3907 | .152 | | 015 | .4164 | .162 | | 015 | N/A | N/A | | 015 | N/A | N/A |
| Rhode Island | RI | | 013 | .28 | .1089 | | 013 | .28 | .1089 | | 013 | .28 [2] | .1089[2] | | 013 | .28 [2] | .1089[2] | | 013 | N/A | N/A |
| Saskatchewan | SK | | 017 | .3855 | .15 | | 017 | .3855 | .15 | | 017 | .3855 | .15 | | 017 | .2313 | .09 | | 015 | N/A | N/A |
| So. Carolina | SC | | 015 | .16 | .0623 | | 015 | .16 | .0623 | | 015 | .16 | .0623 | | 015 | .16 | .0623 | | 015 | .16 | .0623 |
| So. Dakota | SD | | 017 | .22 | .0856 | | 015 | N/A | N/A | | 015 | N/A | N/A | | 017 | .20 | .0778 | | 017 | .10 | .0389 |
| Tennessee | TN | | 017 | .17 | .0661 | | 017 | .20 | .0778 | | 015 | N/A | N/A | | 017 | .14 | .0545 | | 015 | N/A | N/A |
| Texas | TX | | 017 | .20 | .0778 | | 017 | .20 | .0778 | | 017 | .20 | .0778 | | 017 | .15 | .0584 | | 017 | .15 | .0584 |
| Utah | UT | | 017 | .245 | .0953 | | 017 | .245 | .0953 | | 017 | .245 | .0953 | | 017 | N/A | N/A | | 017 | N/A | N/A |
| Vermont | VT | | 021 | .17 | .0661 | | 012 | N/A | N/A | | 012 | N/A | N/A | | 012 | N/A | N/A | | 012 | N/A | N/A |
| Vermont* | VT | | 022 | .09 | .035 | | 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 | | 029 | .16 | .0623 | | 029 | .16 | .0623 | | 029 | .16 | .0623 | | 029 | .16 | .0623 | | 029 | .16 | .0623 |
| Virginia* | VA | | 030 | .035 | .0136 | | 030 | .035 | .0136 | | 030 | .035 | .0136 | | 030 | .035 | .0136 | | 030 | .035 | .0136 |
| Washington | WA | | 017 | .23 | .0895 | | 017 | .23 | .0895 | | 017 | .23 | .0895 | | 015 | N/A | N/A | | 015 | N/A | N/A |
| West Virginia | WV | | 015 | .2535 | .0986 | | 015 | .2535 | .0986 | | 015 | .2535 | .0986 | | 015 | .2535 | .0986 | | 015 | .2535 | .0986 |
| Wisconsin | WI | | 017 | .288 | .1121 | | 017 | .288 | .1121 | | 017 | .288 | .1121 | | 017 | .189 | .0735 | | 017 | .206 | .0802 |
| Wyoming | WY | | 017 | .13 | .0506 | | 017 | .13 | .0506 | | 017 | N/A | N/A | | 015 | N/A | N/A | | 015 | N/A | N/A |

[1] To convert CNG(scf) to gallons, multiply units by .0314. To convert CNG(lbs) to gallons, multiply units by .7087. Effective 10/1/97, 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.

[2] 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) or more vehicles are exempt from fuel use tax.)

* Surcharge

** Period rate change is effective