**Use for 3rd Quarter 2016 only.**

# IFTA Final Fuel Use Tax Rate and Rate Code Table 2

**IFTA-105.1**

Note: Only use this rate schedule for the period July 1 - September 30, 2016.

**Note: Gallon** - U.S. $ per gallon (p/g); Liter - Canadian $ per liter (p/l) **U.S./Canada exchange rate - 1.2807 - 0.7808**

| Jurisdiction | | A (A-55) | | | | B (E-85) | | | | F (M-85) | | | | H (Gasohol) | | | | L (LNG) | | | | M (Methanol) | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 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 | Effective Date** | Rate Code | Gallon | Liter |
| Alabama | AL | | 072 | .16 | .0542 | | 072 | .16 | .0542 | | 072 | .16 | .0542 | | 072 | .16 | .0542 | | 072 | N/A | N/A | | 072 | .16 | .0542 |
| Alberta | AB† | | 071 | .3842 | .13 | | 071 | .3842 | .13 | | 071 | .3842 | .13 | | 071 | .3842 | .13 | | 071 | N/A | N/A | | 071 | .3842 | .13 |
| Arizona | AZ† | | 071 | N/A | N/A | | 071 | .18 | .061 | | 071 | .18 | .061 | | 071 | .18 | .061 | | 071 | N/A | N/A | | 071 | N/A | N/A |
| Arkansas | AR | | 071 | N/A | N/A | | 071 | .215 | .0727 | | 071 | .215 | .0727 | | 071 | .215 | .0727 | | 071 | .05 | .0169 | | 071 | .215 | .0727 |
| British Columbia | BC† | | 071 | .67 | .2267 | | 071 | .6257 | .2117 | | 071 | .1117 | .0378 | | 071 | .6257 | .2117 | | 071 | .2394 | .081 | | 071 | .0967 | .0327 |
| California | CA† | | 071 | .40 | .1354 | | 071 | .09 | .0305 | | 071 | .09 | .0305 | | 071 | N/A | N/A | | 071 | .1017 | .0345 | | 071 | .09 | .0305 |
| Colorado | CO | | 071 | .22 | .0744 | | 071 | .22 | .0744 | | 071 | .22 | .0744 | | 071 | .22 | .0744 | | 071 | .07 | .0237 | | 071 | .22 | .0744 |
| Connecticut | CT† | | 071 | .25 | .0847 | | 071 | .25 | .0847 | | 071 | .25 | .0847 | | 071 | .25 | .0847 | | 071 | .26 | .088 | | 071 | .25 | .0847 |
| Delaware | DE | | 071 | .22 | .0744 | | 071 | .22 | .0744 | | 071 | .22 | .0744 | | 071 | .23 | .0779 | | 071 | .22 | .0744 | | 071 | .23 | .0779 |
| Florida | FL† | | 071 | N/A | N/A | | 071 | N/A | N/A | | 071 | N/A | N/A | | 071 | .2987 | .1011 | | 071 | N/A | N/A | | 071 | N/A | N/A |
| Georgia | GA | | 077 | .26 | .088 | | 077 | .26 | .088 | | 077 | .26 | .088 | | 077 | .26 | .088 | | 077 | .26 | .088 | | 077 | .26 | .088 |
| Idaho | ID† | | 071 | .32 | .1082 | | 071 | N/A | N/A | | 071 | N/A | N/A | | 071 | N/A | N/A | | 071 | .349 | .1181 | | 071 | N/A | N/A |
| Illinois | IL | | 071 | .318 | .1076 | | 071 | .318 | .1076 | | 071 | .318 | .1076 | | 071 | .318 | .1076 | | 071 | .281 | .095 | | 071 | .318 | .1076 |
| Indiana | IN | | 106 | .18 | .061 | | 106 | .18 | .061 | | 106 | .18 | .061 | | 141 | .18 | .061 | | 141 | .16 | .0542 | | 141 | .18 | .061 |
| Indiana* | IN | | 107 | .11 | .0373 | | 107 | .11 | .0373 | | 107 | .11 | .0373 | | 142 | .11 | .0373 | | 142 | .11 | .0373 | | 142 | .11 | .0373 |
| Iowa | IA | | 072 | .30 | .1016 | | 072 | .29 | .0981 | | 072 | .30 | .1016 | | 072 | .29 | .0981 | | 072 | .325 | .11 | | 072 | .30 | .1016 |
| Kansas | KS | | 071 | .26 | .088 | | 071 | .17 | .0575 | | 071 | .24 | .0812 | | 071 | .24 | .0812 | | 071 | .26 | .088 | | 071 | .26 | .088 |
| Kentucky | KY | | 141 | .216 | .0731 | | 141 | .246 | .0832 | | 141 | .246 | .0832 | | 141 | .246 | .0832 | | 141 | .216 | .0731 | | 141 | .246 | .0832 |
| Kentucky* | KY | | 142 | .102 | .0345 | | 142 | .044 | .0149 | | 142 | .044 | .0149 | | 142 | .044 | .0149 | | 142 | .102 | .0345 | | 142 | .044 | .0149 |
| Louisiana | LA† | | 071 | .20 | .0676 | | 071 | .20 | .0676 | | 071 | .20 | .0676 | | 071 | .20 | .0676 | | 071 | .20 | .0676 | | 071 | .20 | .0676 |
| Maine | ME† | | 071 | N/A | N/A | | 071 | N/A | N/A | | 071 | N/A | N/A | | 071 | N/A | N/A | | 072 | .178 | .0602 | | 072 | .147 | .0497 |
| Manitoba | MB† | | 072 | .4138 | .14 | | 072 | .4138 | .14 | | 072 | .4138 | .14 | | 072 | .4138 | .14 | | 072 | .2955 | .10 | | 072 | .4138 | .14 |
| Maryland | MD† | | 071 | .3425 | .1159 | | 071 | .335 | .1133 | | 071 | .335 | .1133 | | 071 | .335 | .1133 | | 071 | .335 | .1133 | | 071 | .335 | .1133 |
| Massachusetts | MA | | 072 | .24 | .0812 | | 072 | .24 | .0812 | | 072 | .24 | .0812 | | 072 | .24 | .0812 | | 071 | .132 | .0447 | | 072 | .24 | .0812 |
| Michigan | MI | | 071 | N/A | N/A | | 071 | N/A | N/A | | 071 | N/A | N/A | | 071 | N/A | N/A | | 071 | N/A | N/A | | 071 | N/A | N/A |
| Minnesota | MN† | | 072 | .285 | .0964 | | 072 | .2025 | .0685 | | 072 | N/A | N/A | | 072 | .285 | .0964 | | 072 | .171 | .0579 | | 072 | .285 | .0964 |
| Mississippi | MS† | | 071 | .18 | .061 | | 071 | .18 | .061 | | 071 | .18 | .061 | | 071 | .18 | .061 | | 071 | .18 | .061 | | 071 | .18 | .061 |
| Missouri | MO† | | 071 | N/A | N/A | | 071 | .17 | .0575 | | 071 | .17 | .0575 | | 071 | .17 | .0575 | | 071 | N/A | N/A | | 071 | N/A | N/A |
| Montana | MT† | | 071 | N/A | N/A | | 071 | N/A | N/A | | 071 | N/A | N/A | | 071 | N/A | N/A | | 071 | N/A | N/A | | 071 | N/A | N/A |
| Nebraska | NE | | 071 | .258 | .0873 | | 071 | .258 | .0873 | | 071 | .258 | .0873 | | 071 | .258 | .0873 | | 071 | .258 | .0873 | | 071 | .258 | .0873 |
| Nevada | NV | | 071 | .19 | .0643 | | 071 | .23 | .0779 | | 071 | N/A | N/A | | 071 | .23 | .0779 | | 071 | .27 | .0913 | | 071 | .23 | .0779 |
| New Brunswick | NB | | 071 | .6354 | .215 | | 071 | .4581 | .155 | | 071 | .6354 | .215 | | 071 | .4581 | .155 | | 071 | .6354 | .215 | | 071 | .6354 | .215 |
| Newfoundland | NL | | 071 | N/A | N/A | | 071 | N/A | N/A | | 071 | N/A | N/A | | 071 | N/A | N/A | | 071 | N/A | N/A | | 071 | N/A | N/A |

* Surcharge

** Period rate change is effective

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**N/C = No Change**

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**Note: Gallon** - U.S. $ per gallon (p/g); **Liter** - Canadian $ per liter (p/l) **U.S./Canada exchange rate - 1.2807 - 0.7808**

| Jurisdiction | | A (A-55) | | | | B (E-85) | | | | F (M-85) | | | | H (Gasohol) | | | | L (LNG) | | | | M (Methanol) | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 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 | Effective Date** | Rate Code | Gallon | Liter |
| New Hampshire | NH | | 071 | N/A | N/A | | 071 | N/A | N/A | | 071 | N/A | N/A | | 071 | N/A | N/A | | 071 | .222 | .0752 | | 071 | N/A | N/A |
| New Jersey | NJ | | 071 | N/A | N/A | | 071 | N/A | N/A | | 071 | N/A | N/A | | 071 | .145 | .0491 | | 071 | .0925 | .0313 | | 071 | .145 | .0491 |
| New Mexico | NM | | 071 | N/A | N/A | | 071 | N/A | N/A | | 071 | N/A | N/A | | 071 | N/A | N/A | | 071 | N/A | N/A | | 071 | N/A | N/A |
| New York | NY† | | 071 | .386 | .1306 | | 071 | N/A | N/A | | 071 | .386 | .1306 | | 071 | .386 | .1306 | | 071 | N/A | N/A | | 071 | .386 | .1306 |
| No. Carolina | NC | | 071 | .34 | .115 | | 071 | .34 | .115 | | 071 | .34 | .115 | | 071 | .34 | .115 | | 071 | .34 | .115 | | 071 | .34 | .115 |
| No. Dakota | ND | | 071 | N/A | N/A | | 071 | N/A | N/A | | 071 | N/A | N/A | | 071 | .23 | .0779 | | 071 | N/A | N/A | | 071 | N/A | N/A |
| Nova Scotia | NS | | 071 | N/A | N/A | | 071 | N/A | N/A | | 071 | N/A | N/A | | 071 | N/A | N/A | | 071 | .4551 | .154 | | 071 | N/A | N/A |
| Ohio | OH | | 097 | .28 | .0948 | | 097 | .28 | .0948 | | 097 | .28 | .0948 | | 097 | .28 | .0948 | | 097 | .28 | .0948 | | 097 | .28 | .0948 |
| Oklahoma | OK | | 071 | .16 | .0542 | | 071 | .16 | .0542 | | 071 | .16 | .0542 | | 071 | .16 | .0542 | | 071 | .05 | .0169 | | 071 | .16 | .0542 |
| Ontario | ON† | | 071 | .4344 | .147 | | 071 | .4344 | .147 | | 071 | .4344 | .147 | | 071 | .4344 | .147 | | 071 | N/A | N/A | | 071 | N/A | N/A |
| Oregon | OR | | 071 | N/A | N/A | | 071 | N/A | N/A | | 071 | N/A | N/A | | 071 | N/A | N/A | | 071 | N/A | N/A | | 071 | N/A | N/A |
| Pennsylvania | PA† | | 071 | .64 | .2166 | | 071 | .361 | .1222 | | 071 | .29 | .0981 | | 071 | .503 | .1702 | | 071 | .334 | .113 | | 071 | .252 | .0853 |
| Prince Edward Is | PE | | 071 | N/A | N/A | | 071 | N/A | N/A | | 071 | N/A | N/A | | 071 | N/A | N/A | | 071 | N/A | N/A | | 071 | N/A | N/A |
| Quebec | QC | | 071 | .597 | .202 | | 071 | .597 | .202 | | 071 | .5674 | .192 | | 071 | .5674 | .192 | | 071 | N/A | N/A | | 071 | .5674 | .192 |
| Rhode Island | RI | | 071 | .33 | .1117 | | 071 | .33 | .1117 | | 071 | .33 | .1117 | | 071 | .33 | .1117 | | 071 | .33 | .1117 | | 071 | .33 | .1117 |
| Saskatchewan | SK | | 071 | .4434 | .15 | | 071 | .4434 | .15 | | 071 | .4434 | .15 | | 071 | .4434 | .15 | | 071 | N/A | N/A | | 071 | .4434 | .15 |
| So. Carolina | SC† | | 071 | N/A | N/A | | 071 | N/A | N/A | | 071 | N/A | N/A | | 071 | .16 | .0542 | | 071 | .16 | .0542 | | 071 | .16 | .0542 |
| So. Dakota | SD | | 071 | N/A | N/A | | 071 | N/A | N/A | | 071 | N/A | N/A | | 071 | N/A | N/A | | 071 | N/A | N/A | | 071 | N/A | N/A |
| Tennessee | TN† | | 071 | .20 | .0676 | | 071 | .20 | .0676 | | 071 | .20 | .0676 | | 071 | .20 | .0676 | | 071 | .20 | .0676 | | 071 | .20 | .0676 |
| Texas | TX† | | 071 | .20 | .0676 | | 071 | .20 | .0676 | | 071 | .20 | .0676 | | 071 | .20 | .0676 | | 071 | .15 | .0507 | | 071 | .20 | .0676 |
| Utah | UT† | | 071 | .294 | .0995 | | 071 | .294 | .0995 | | 071 | .294 | .0995 | | 071 | .294 | .0995 | | 071 | .125 | .0423 | | 071 | .294 | .0995 |
| Vermont | VT | | 071 | N/A | N/A | | 071 | N/A | N/A | | 071 | N/A | N/A | | 071 | N/A | N/A | | 071 | N/A | N/A | | 071 | N/A | N/A |
| Virginia | VA† | | 141 | .162 | .0548 | | 141 | .162 | .0548 | | 141 | .162 | .0548 | | 141 | .162 | .0548 | | 141 | .162 | .0548 | | 141 | .162 | .0548 |
| Virginia* | VA† | | 142 | .075 | .0254 | | 142 | .075 | .0254 | | 142 | .075 | .0254 | | 142 | .075 | .0254 | | 142 | .075 | .0254 | | 142 | .075 | .0254 |
| Washington | WA† | | 071 | N/A | N/A | | 072 | .494 | .1671 | | 071 | N/A | N/A | | 072 | .494 | .1671 | | 071 | N/A | N/A | | 071 | N/A | N/A |
| West Virginia | WV† | | 071 | .332 | .1123 | | 071 | .332 | .1123 | | 071 | .332 | .1123 | | 071 | .332 | .1123 | | 071 | .151 | .0511 | | 071 | .332 | .1123 |
| Wisconsin | WI | | 071 | .329 | .1113 | | 071 | .329 | .1113 | | 071 | .329 | .1113 | | 071 | .329 | .1113 | | 071 | .197 | .0666 | | 071 | .329 | .1113 |
| Wyoming | WY | | 071 | .24 | .0812 | | 071 | .24 | .0812 | | 071 | .24 | .0812 | | 071 | .24 | .0812 | | 071 | .24 | .0812 | | 071 | N/A | N/A |

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