

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

Note: Gallon - U.S. \$ per gallon (p/g); Liter - Canadian \$ per liter (p/l) U.S./Canada exchange rate - 1.4785/6764

| Jurisdiction | Effective Date** | D (Diesel) | | | G (Motor Fuel Gasoline) | | | | E (Ethanol) | | | | P (Propane (LPG)) | | | | C (CNG (Natural Gas)) | | | |
|---------------------|------------------|------------|------------------|--------------------|-------------------------|-----------|--------|-------|------------------|-----------|------------------|--------------------|-------------------|-----------|------------------|--------------------|-----------------------|-----------|------------------|--------------------|
| | | 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 | | 016 | .17 | .0664 | | 016 | .16 | .0625 | | 016 | N/A | N/A | | 016 | N/A | N/A | | 016 | N/A | N/A |
| Alberta AB | | 018 | .2304 | .09 | | 018 | .2304 | .09 | | 018 | N/A | N/A | | 018 | .1664 | .065 | | 017 | N/A | N/A |
| Arizona AZ | | 027 | .27 | .1055 | | 018 | N/A | N/A | | 018 | N/A | N/A | | 027 | N/A | N/A | | 020 | N/A | N/A |
| Arkansas AR | | 018 | .205 | .0801 | | 018 | .195 | .0762 | | 018 | .185 | .0723 | | 018 | .165 | .0644 | | 018 | .05 | .0195 |
| British Columbia BC | | 016 | .2944 | .115 | | 016 | .2816 | .11 | | 015 | N/A | N/A | | 016 | .0512 | .02 | | 016 | N/A | N/A |
| California CA | | 016 | .251 | .098 | | 016 | N/A | N/A | | 016 | .09 ¹ | .0352 ¹ | | 016 | .06 ¹ | .0234 ¹ | | 016 | .07 ¹ | .0273 ¹ |
| Colorado CO | | 018 | .205 | .0801 | | 018 | .22 | .0859 | | 017 | .205 | .0801 | | 018 | .205 | .0801 | | 018 | .205 | .0801 |
| Connecticut CT | | 016 | .18 | .0703 | | 016 | .32 | .125 | | 016 | .32 | .125 | | 016 | N/A | N/A | | 016 | N/A | N/A |
| Delaware DE | | 014 | .22 | .0859 | | 014 | .23 | .0898 | | 014 | .23 | .0898 | | 014 | .22 | .0859 | | 014 | .22 | .0859 |
| Florida FL | | 018 | .2717 | .1061 | | 018 | .1517 | .0593 | | 018 | N/A | N/A | | 017 | N/A | N/A | | 016 | N/A | N/A |
| Georgia GA | | 016 | .1034 | .0404 | | 016 | .1034 | .0404 | | 016 | .1034 | .0404 | | 016 | .1034 | .0404 | | 016 | .1034 | .0404 |
| Idaho ID | | 018 | .25 | .0976 | | 016 | N/A | N/A | | 016 | N/A | N/A | | 018 | .181 | .0707 | | 018 | N/A | N/A |
| Illinois IL | | 018 | .27 | .1055 | | 018 | .242 | .0945 | | 018 | .242 | .0945 | | 018 | .245 | .0957 | | 018 | .243 | .0949 |
| Indiana IN | | 035 | .16 | .0625 | | 035 | .16 | .0625 | | 035 | .16 | .0625 | | 035 | .16 | .0625 | | 035 | .16 | .0625 |
| Indiana* IN | | 036 | .11 | .043 | | 036 | .11 | .043 | | 036 | .11 | .043 | | 036 | .11 | .043 | | 036 | .11 | .043 |
| Iowa IA | | 018 | .225 | .0879 | | 018 | .20 | .0781 | | 018 | .19 | .0742 | | 018 | .20 | .0781 | | 017 | .16 | .0625 |
| Kansas KS | | 018 | .22 | .0859 | | 018 | .20 | .0781 | | 018 | .22 | .0859 | | 018 | .19 | .0742 | | 018 | .19 | .0742 |
| Kentucky KY | | 027 | .12 | .0469 | | 027 | .15 | .0586 | | 027 | .15 | .0586 | | 027 | .15 | .0586 | | 027 | .12 | .0469 |
| Kentucky* KY | | 028 | .052 | .0203 | | 028 | .022 | .0086 | | 028 | .022 | .0086 | | 028 | .022 | .0086 | | 028 | .052 | .0203 |
| Louisiana LA | | 018 | .20 | .0781 | | 018 | .20 | .0781 | | 018 | .20 | .0781 | | 018 | .16 | .0625 | | 018 | .16 | .0625 |
| Maine ME | | 013 | .23 | .0898 | | 012 | N/A | N/A | | 013 | .21 | .082 | | 013 | .21 | .082 | | 013 | .21 | .082 |
| Manitoba MB | | 018 | .279 | .109 | | 018 | .2944 | .115 | | 018 | .2944 | .115 | | 018 | .1459 | .057 | | 016 | N/A | N/A |
| Maryland MD | | 016 | .2425 | .0947 | | 016 | .235 | .0918 | | 016 | .235 | .0918 | | 016 | .235 | .0918 | | 016 | .235 | .0918 |
| Massachusetts MA | | 016 | .21 | .082 | | 016 | .21 | .082 | | 016 | .21 | .082 | | 016 | .081 | .0316 | | 016 | .081 | .0316 |
| Michigan MI | | 026 | .05 ² | .0352 ² | | 017 | N/A | N/A | | 017 | N/A | N/A | | 017 | N/A | N/A | | 017 | N/A | N/A |
| Michigan* MI | | 027 | .12 | .0469 | | 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 | | 018 | .20 | .0781 | | 018 | .20 | .0781 | | 018 | .20 | .0781 | | 018 | .15 | .0586 | | 018 | .20 | .0781 |
| Mississippi MS | | 018 | .18 | .0703 | | 018 | .18 | .0703 | | 018 | .18 | .0703 | | 018 | .17 | .0664 | | 018 | .18 | .0703 |
| Missouri MO | | 018 | .17 | .0664 | | 017 | .17 | .0654 | | 016 | .17 | .0664 | | 018 | .17 | .0664 | | 018 | .17 | .0664 |
| Montana MT | | 018 | .2775 | .1084 | | 018 | .27 | .1055 | | 018 | .27 | .1055 | | 016 | .0518 | .0202 | | 017 | .07 | .0273 |
| Nebraska NE | | 018 | .241 | .0941 | | 018 | .241 | .0941 | | 018 | N/A | N/A | | 018 | .241 | .0941 | | 018 | .241 | .0941 |
| Nevada NV | | 018 | .27 | .1055 | | 016 | N/A | N/A | | 016 | N/A | N/A | | 018 | .22 | .0859 | | 018 | .21 | .082 |
| New Brunswick NB | | 016 | .3507 | .137 | | 016 | .2739 | .107 | | 016 | N/A | N/A | | 016 | .1715 | .067 | | 016 | .3507 | .137 |

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 decal 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 4th Quarter 1999 only.

Note: Gallon - U.S. \$ per gallon (p/g); Liter - Canadian \$ per liter (p/l) U.S./Canada exchange rate - 1.4785/6764

| 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 | | 016 | .4224 | .165 | | 016 | .4224 | .165 | | 016 | N/A | N/A | | 016 | .1792 | .07 | | 016 | N/A | N/A |
| New Hampshire NH | | 012 | .18 | .0703 | | 012 | N/A | N/A | | 012 | N/A | N/A | | 012 | N/A | N/A | | 012 | N/A | N/A |
| New Jersey NJ | | 014 | .175 | .0684 | | 014 | .145 | .0566 | | 014 | .145 | .0566 | | 014 | .0925 | .0361 | | 014 | .0925 | .0361 |
| New Mexico NM | | 018 | .18 | .0703 | | 016 | N/A | N/A | | 016 | N/A | N/A | | 018 | .06 | .0234 | | 017 | .06 | .0234 |
| New York NY | | 016 | .2795 | .1092 | | 016 | .293 | .1144 | | 016 | .293 | .1144 | | 016 | .153 | .0598 | | 016 | .293 | .1144 |
| No. Carolina NC | | 018 | .21 | .082 | | 018 | .21 | .082 | | 018 | .21 | .082 | | 018 | .21 | .082 | | 018 | .21 | .082 |
| No. Dakota ND | | 018 | .21 | .082 | | 018 | .21 | .082 | | 018 | N/A | N/A | | 018 | .21 | .082 | | 018 | .21 | .082 |
| Nova Scotia NS | | 016 | .3942 | .154 | | 016 | .3456 | .135 | | 016 | N/A | N/A | | 016 | .1792 | .07 | | 016 | N/A | N/A |
| Ohio OH | | 035 | .22 | .0859 | | 035 | .22 | .0859 | | 035 | .22 | .0859 | | 035 | .22 | .0859 | | 032 | N/A | N/A |
| Ohio* OH | | 036 | .03 | .0117 | | 036 | .03 | .0117 | | 036 | .03 | .0117 | | 036 | .03 | .0117 | | N/A | N/A | N/A |
| Oklahoma OK | | 018 | .13 | .0508 | | 018 | .16 | .0625 | | 018 | N/A | N/A | | 018 | .16 | .0625 | | 018 | .16 | .0625 |
| Ontario ON | | 012 | .3661 | .143 | | 012 | .3763 | .147 | | 012 | N/A | N/A | | 012 | .1101 | .043 | | 012 | N/A | N/A |
| Oregon OR | | 016 | N/A | N/A | | 016 | N/A | N/A | | 016 | N/A | N/A | | 016 | N/A | N/A | | 016 | N/A | N/A |
| Pennsylvania PA | | 023 | .308 ¹ | .1203 ¹ | | 023 | .259 | .1012 | | 023 | .173 | .0676 | | 023 | .189 | .0738 | | 023 | .066 | .0258 |
| Prince Edward Is PE | | 017 | .3456 | .135 | | 017 | .3328 | .13 | | 016 | N/A | N/A | | 017 | .3328 | .13 | | 016 | N/A | N/A |
| Quebec PQ | | 018 | .4147 | .162 | | 016 | .3891 | .152 | | 016 | .4147 | .162 | | 016 | N/A | N/A | | 016 | N/A | N/A |
| Rhode Island RI | | 014 | .28 | .1094 | | 014 | .28 | .1094 | | 014 | .28 ² | .1094 ² | | 014 | .28 ² | .1094 ² | | 014 | N/A | N/A |
| Saskatchewan SK | | 018 | .384 | .15 | | 018 | .384 | .15 | | 018 | .384 | .15 | | 018 | .2304 | .09 | | 016 | N/A | N/A |
| So. Carolina SC | | 016 | .16 | .0625 | | 016 | .16 | .0625 | | 016 | .16 | .0625 | | 016 | .16 | .0625 | | 016 | .16 | .0625 |
| So. Dakota SD | | 018 | .22 | .0859 | | 016 | N/A | N/A | | 016 | N/A | N/A | | 018 | .20 | .0781 | | 018 | .10 | .0391 |
| Tennessee TN | | 018 | .17 | .0664 | | 018 | .20 | .0781 | | 016 | N/A | N/A | | 018 | .14 | .0547 | | 016 | N/A | N/A |
| Texas TX | | 018 | .20 | .0781 | | 018 | .20 | .0781 | | 018 | .20 | .0781 | | 018 | .15 | .0586 | | 018 | .15 | .0586 |
| Utah UT | | 018 | .245 | .0957 | | 018 | .245 | .0957 | | 018 | .245 | .0957 | | 018 | N/A | N/A | | 018 | N/A | N/A |
| Vermont VT | | 023 | .17 | .0664 | | 013 | N/A | N/A | | 013 | N/A | N/A | | 013 | N/A | N/A | | 013 | N/A | N/A |
| Vermont* VT | | 024 | .09 | .0352 | | 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 | | 031 | .16 | .0625 | | 031 | .16 | .0625 | | 031 | .16 | .0625 | | 031 | .16 | .0625 | | 031 | .16 | .0625 |
| Virginia* VA | | 032 | .035 | .0137 | | 032 | .035 | .0137 | | 032 | .035 | .0137 | | 032 | .035 | .0137 | | 032 | .035 | .0137 |
| Washington WA | | 018 | .23 | .0898 | | 018 | .23 | .0898 | | 018 | .23 | .0898 | | 016 | N/A | N/A | | 016 | N/A | N/A |
| West Virginia WV | | 016 | .2535 | .099 | | 016 | .2535 | .099 | | 016 | .2535 | .099 | | 016 | .2535 | .099 | | 016 | .2535 | .099 |
| Wisconsin WI | | 018 | .288 | .1125 | | 018 | .288 | .1125 | | 018 | .288 | .1125 | | 018 | .189 | .0738 | | 018 | .206 | .0805 |
| Wyoming WY | | 018 | .13 | .0508 | | 018 | .13 | .0508 | | 018 | N/A | N/A | | 016 | N/A | N/A | | 016 | 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