Use for 2nd Quarter 1998 only.

IFTA Final Fuel Use Tax Rate and Rate Code Table

IFTA-105

Note: Only use this rate schedule for the period April 1 - June 30, 1998.

Note: Gallon - U.S. $ per gallon (p/g); **Liter** - Canadian $ per liter (p/l) **U.S./Canada exchange rate - 1.4138/.7073**

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
Alabama	AL		010	.17	.0635		010	.16	.0598		010	.16	.0598		010	N/A	N/A		010	N/A	N/A
Alberta	AB		012	.2409	.09		012	.2409	.09		012	.2289	.0855		012	.174	.065		011	N/A	N/A
Arizona	AZ		021	.27	.1009		012	N/A	N/A		012	N/A	N/A		021	N/A	N/A		014	N/A	N/A
Arkansas	AR		012	.185	.0691		012	.185	.0691		012	.135	.0691		012	.165	.0616		012	.05	.0187
British Columbia	BC		010	.3079	.115		010	.2945	.11		009	N/A	N/A		010	.0535	.02		010	N/A	N/A
California	CA		010	.263	.0982		010	N/A	N/A		010	.09[1]	.0336		010	.06[1]	.0224		010	.07[1]	.0261[1]
Colorado	CO		012	.205	.0766		012	.22	.0822		011	.22	.0822		012	.205	.0766		012	N/A	N/A
Connecticut	CT		010	.18	.0672		010	.36	.1345		010	.35	.1307		010	N/A	N/A		010	N/A	N/A
Delaware	DE		008	.22	.0822		008	.23	.0859		008	.23	.0859		008	.22	.0822		008	.22	.0822
Florida	FL		012	.2707	.1011		012	.1507	.0563		012	.1507	.0563		011	N/A	N/A		010	N/A	N/A
Georgia	GA		010	.1021	.0381		010	.1021	.0381		010	.1021	.0381		010	.1021	.0381		010	.1021	.0381
Idaho	ID		012	.25	.0934		010	N/A	N/A		010	N/A	N/A		012	.181	.0676		012	.197	.0736
Illinois	IL		012	.274	.1023		012	.246	.0919		012	.246	.0919		012	.251	.0938		012	.243	.0908
Indiana	IN		023	.16	.0598		023	.16	.0598		023	.16	.0598		023	.16	.0598		023	.16	.0598
Indiana*	IN		024	.11	.0411		024	.11	.0411		024	.11	.0411		024	.11	.0411		024	.11	.0411
Iowa	IA		012	.225	.084		012	.20	.0747		012	.19	.071		012	.20	.0747		011	N/A	N/A
Kansas	KS		012	.20	.0747		012	.18	.0672		012	.18	.0672		012	.17	.0635		012	.17	.0635
Kentucky	KY		015	.12	.0448		015	.15	.056		015	.15	.056		015	.15	.056		015	.12	.0448
Kentucky*	KY		016	.052	.0194		016	.022	.0082		016	.022	.0082		016	.022	.0082		016	.052	.0194
Louisiana	LA		012	.20	.0747		012	.20	.0747		012	.20	.0747		012	.16	.0598		012	.16	.0598
Maine	ME		006	.20	.0747		006	N/A	N/A		006	N/A	N/A		006	.18	.0672		006	.18	.0672
Manitoba	MB		012	.2918	.109		012	.3079	.115		012	.2409	.09		012	.1526	.057		010	N/A	N/A
Maryland	MD		010	.2425	.0906		010	.235	.0878		010	.235	.0878		010	.235	.0878		010	.235	.0878
Massachusetts	MA		010	.21	.0784		010	.21	.0784		010	.21	.0784		010	.097	.0362		010	.097	.0362
Michigan	MI		014	.09[2]	.0336		010	N/A	N/A		010	N/A	N/A		010	N/A	N/A		010	N/A	N/A
Michigan*	MI		015	.12	.0448		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		012	.20	.0747		012	.20	.0747		012	.20	.0747		012	.15	.056		012	.12	.0448
Mississippi	MS		012	.18	.0672		012	.18	.0672		012	.18	.0672		012	.17	.0635		012	.18[3]	.0672[3]
Missouri	MO		012	.17	.0635		011	N/A	N/A		010	N/A	N/A		012	.17[4]	.0635[4]		012	.17[4]	.0635[4]
Montana	MT		012	.2775	.1037		012	.27	.1009		012	.27	.1009		010	N/A	N/A		011	.07[5]	.0261[5]
Nebraska	NE		012	.228	.0852		012	.228	.0852		012	.228	.0852		012	.228	.0852		012	.228	.0852
Nevada	NV		012	.27	.1009		010	N/A	N/A		010	.19[6]	.071		012	.22	.0822		012	.21	.0784

[1] 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.).

[2] 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.

[3] Natural Gas per 100 cubic feet.

[4] No tax collected on Propane and Natural Gas at retail (carriers may not claim tax paid).

[5] Natural Gas per 120 cubic feet.

[6] .19 per gal on A55 (water-phased hydrocarbon fuel) only.

* Surcharge

** Period rate change is effective

Use for 2nd Quarter 1998 only.

Note: Gallon - U.S. $ per gallon (p/g); **Liter** - Canadian $ per liter (p/l) **U.S./Canada exchange rate - 1.4138/.7073**

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
New Brunswick	NB		010	.3668	.137		010	.2865	.107		010	N/A	N/A		010	.1794	.067		010	N/A	N/A
Newfoundland	NF		010	.4417	.165		010	.4417	.165		010	N/A	N/A		010	.1874	.07		010	.4417	.165
New Hampshire	NH		006	.18	.0672		006	N/A	N/A		006	N/A	N/A		006	N/A	N/A		006	N/A	N/A
New Jersey	NJ		008	.175	.0654		008	.145	.0542		008	.145	.0542		008	.0925	.0346		008	.0925	.0346
New Mexico	NM		012	.18	.0672		010	N/A	N/A		010	N/A	N/A		012	.06	.0224		011	.06 [1]	.0224 [1]
New York	NY		010	.2965	.1108		010	.30	.1121		010	.30	.1121		010	.154	.0575		010	.30	.1121
No. Carolina	NC		012	.223	.0833		012	.223	.0833		012	.223	.0833		012	.223	.0833		012	.223	.0833
No. Dakota	ND		012	.20	.0747		012	.20	.0747		012	.20	.0747		012	.20	.0747		012	.20	.0747
Nova Scotia	NS		010	.4123	.154		010	.3614	.135		010	N/A	N/A		010	.1874	.07		010	N/A	N/A
Ohio	OH		023	.22	.0822		023	.22	.0822		023	.22	.0822		023	.22	.0822		023	.22 [2]	.0822 [2]
Ohio*	OH		024	.03	.0112		024	.03	.0112		024	.03	.0112		024	.03	.0112		024	.03	.0112
Oklahoma	OK		012	.13	.0486		012	.16	.0598		012	.16	.0598		012	.16	.0598		012	.16	.0598
Ontario	ON		006	.3828	.143		006	.3935	.147		006	.3935	.147		006	.1151	.043		006	N/A	N/A
Oregon	OR		010	N/A	N/A		010	N/A	N/A		010	N/A	N/A		010	N/A	N/A		010	N/A	N/A
Pennsylvania	PA		017	.308	.115		017	.259 [3]	.0967 [3]		017	.259	.0967		017	.259	.0967		017	.259	.0967
Prince Edward Is	PE		011	.3614	.135		011	.348	.13		010	N/A	N/A		011	.348	.13		010	N/A	N/A
Quebec	PQ		012	.4337	.162		010	.4069	.152		010	.4069	.152		010	N/A	N/A		010	N/A	N/A
Rhode Island	RI		008	.28	.1046		008	.28	.1046		008	.28	.1046		008	.28	.1046		008	N/A	N/A
Saskatchewan	SK		012	.4016	.15		012	.4016	.15		012	.4016	.15		012	.2409	.09		010	N/A	N/A
So. Carolina	SC		010	.16	.0598		010	.16	.0598		010	.16	.0598		010	.16	.0598		010	.16	.0598
So. Dakota	SD		012	.21	.0784		010	N/A	N/A		010	N/A	N/A		012	.19	.071		012	.09 [4]	.0336
Tennessee	TN		012	.17	.0635		012	.20	.0747		010	N/A	N/A		012	.14	.0523		010	N/A	N/A
Texas	TX		012	.20	.0747		012	.20	.0747		012	.20	.0747		012	.15	.056		012	.15	.056
Utah	UT		012	.245	.0915		012	.245	.0915		012	.245	.0915		012	N/A [5]	N/A [5]		012	N/A [5]	N/A [5]
Vermont	VT		011	.17	.0635		006	N/A	N/A		006	N/A	N/A		006	N/A	N/A		006	N/A	N/A
Vermont*	VT		012	.09	.0336		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		019	.16	.0598		019	.16	.0598		019	.16	.0598		019	.16	.0598		019	.16	.0598
Virginia*	VA		020	.035	.0131		020	.035	.0131		020	.035	.0131		020	.035	.0131		020	.035	.0131
Washington	WA		012	.23	.0859		012	.23	.0859		012	.23	.0859		010	N/A	N/A		010	N/A	N/A
West Virginia	WV		010	.2535	.0947		010	.2535	.0947		010	.2535	.0947		010	.2535	.0947		010	.2535	.0947
Wisconsin	WI		012	.284	.1061		012	.284	.1061		012	.234	.1061		012	.186	.0695		012	.203	.0758
Wyoming	WY		012	.08	.0299		012	.08	.0299		012	.08	.0299		010	N/A	N/A		010	N/A	N/A

[1] Natural Gas tax on both LNG and CNG; CNG is per 114 cubic feet.

[2] Natural Gas tax is on **LNG** only.

[3] 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 1.495, M-85 1.752, Methanol 2.024, LNG 1.718, Propane/LPG 1.37; CNG 3.948 (29,000 BTUs @ 3,000 psi), CNG 125.907 (909.4 BTUs/scf), CNG 5.572(20,551 BTU's/lb)

[4] Natural Gas: Alternative Fuel **CNG** .09 per gallon E85 or M85 .09 per gallon.

[5] 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 26,000 lbs.

* Surcharge

** Period rate change is effective