Use for 3rd Quarter 1998 only.

IFTA Final Fuel Use Tax Rate and Rate Code Table

IFTA-105

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

Note: Gallon - U.S. $ per gallon (p/g); Liter - Canadian $ per liter (p/l) U.S./Canada exchange rate - 1.4740/.6784

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		011	.17	.0652		011	.16	.0623		011	.16	.0623		011	N/A	N/A		011	N/A	N/A
Alberta	AB		013	.2311	.09		013	.2311	.09		013	.2196	.0855		013	.1669	.065		012	N/A	N/A
Arizona	AZ		022	.27	.1052		013	N/A	N/A		013	N/A	N/A		022	N/A	N/A		015	N/A	N/A
Arkansas	AR		013	.185	.072		013	.185	.072		013	.185	.072		013	.165	.0643		013	.05	.0195
British Columbia	BC		011	.2953	.115		011	.2825	.11		010	N/A	N/A		011	.0514	.02		011	N/A	N/A
California	CA		011	.263	.1024		011	N/A	N/A		011	.09 [1]	.0351		011	.06 [1]	.0234		011	.07 [1]	.0273 [1]
Colorado	CO		013	.205	.0798		013	.22	.0857		012	.22	.0857		013	.205	.0798		013	N/A	N/A
Connecticut	CT		011	.18	.0701		011	.32	.1246		011	.31	.1207		011	N/A	N/A		011	N/A	N/A
Delaware	DE		009	.22	.0857		009	.23	.0896		009	.23	.0896		009	.22	.0857		009	.22	.0857
Florida	FL		013	.2707	.1054		013	.1507	.0587		013	.1507	.0587		012	N/A	N/A		011	N/A	N/A
Georgia	GA		011	.1009	.0393		011	.1009	.0393		011	.1009	.0393		011	.1009	.0393		011	.1009	.0393
Idaho	ID		013	.25	.0974		011	N/A	N/A		011	N/A	N/A		013	.181	.0705		013	.197	.0767
Illinois	IL		013	.274	.1067		013	.246	.0958		013	.246	.0958		013	.251	.0978		013	.243	.0946
Indiana	IN		025	.16	.0623		025	.16	.0623		025	.16	.0623		025	.16	.0623		025	.16	.0623
Indiana*	IN		026	.11	.0428		026	.11	.0428		026	.11	.0428		026	.11	.0428		026	.11	.0428
Iowa	IA		013	.225	.0876		013	.20	.0779		013	.19	.074		013	.20	.0779		012	N/A	N/A
Kansas	KS		013	.20	.0779		013	.18	.0701		013	.18	.0701		013	.17	.0662		013	.17	.0662
Kentucky	KY		017	.12	.0467		017	.15	.0584		017	.15	.0584		017	.15	.0584		017	.12	.0467
Kentucky*	KY		018	.052	.0203		018	.022	.0086		018	.022	.0086		018	.022	.0086		018	.052	.0203
Louisiana	LA		013	.20	.0779		013	.20	.0779		013	.20	.0779		013	.16	.0623		013	.16	.0623
Maine	ME		007	.20	.0779		007	N/A	N/A		007	N/A	N/A		007	.18	.0701		007	.18	.0701
Manitoba	MB		013	.2799	.109		013	.2953	.115		013	.2311	.09		013	.1464	.057		011	N/A	N/A
Maryland	MD		011	.2425	.0944		011	.235	.0915		011	.235	.0915		011	.235	.0915		011	.235	.0915
Massachusetts	MA		011	.21	.0818		011	.21	.0818		011	.21	.0818		011	.089	.0347		011	.089	.0347
Michigan	MI		016	.09 [2]	.0351		011	N/A	N/A		011	N/A	N/A		011	N/A	N/A		011	N/A	N/A
Michigan*	MI		017	.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		013	.20	.0779		013	.20	.0779		013	.20	.0779		013	.15	.0584		013	.12	.0467
Mississippi	MS		013	.18	.0701		013	.18	.0701		013	.18	.0701		013	.17	.0662		013	.18 [3]	.0701 [3]
Missouri	MO		013	.17	.0662		012	N/A	N/A		011	N/A	N/A		013	.17 [4]	.0662 [4]		013	.17 [1]	.0662 [4]
Montana	MT		013	.2775	.1081		013	.27	.1052		013	.27	.1052		011	.0518	.0202		012	.07 [5]	.0273 [5]
Nebraska	NE		013	.235	.0915		013	.235	.0915		013	.235	.0915		013	.235	.0915		013	.235	.0915
Nevada	NV		013	.27	.1052		011	N/A	N/A		011	.19 [6]	.074		013	.22	.0857		013	.21	.0818

[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 3rd Quarter 1998 only.

Note: Gallon - U.S. $ per gallon (p/g); Liter - Canadian $ per liter(p/l) U.S./Canada exchange rate - 1.4740/.6784

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		011	.3518	.137		011	.2748	.107		011	N/A	N/A		011	.172	.067		011	N/A	N/A
Newfoundland	NF		011	.4237	.165		011	.4237	.165		011	N/A	N/A		011	.1797	.07		011	.4237	.165
New Hampshire	NH		007	.18	.0701		007	N/A	N/A		007	N/A	N/A		007	N/A	N/A		007	N/A	N/A
New Jersey	NJ		009	.175	.0682		009	.145	.0565		009	.145	.0565		009	.0925	.036		009	.0925	.036
New Mexico	NM		013	.18	.0701		011	N/A	N/A		011	N/A	N/A		013	.06	.0234		012	.06 [1]	.0234 [1]
New York	NY		011	.2915	.1135		011	.293	.1141		011	.293	.1141		011	.147	.0572		011	.293	.1141
No. Carolina	NC		013	.216	.0841		013	.216	.0841		013	.216	.0841		013	.216	.0841		013	.216	.0841
No. Dakota	ND		013	.20	.0779		013	.20	.0779		013	.20	.0779		013	.20	.0779		013	.20	.0779
Nova Scotia	NS		011	.3954	.154		011	.3467	.135		011	N/A	N/A		011	.1797	.07		011	N/A	N/A
Ohio	OH		025	.22	.0857		025	.22	.0857		025	.22	.0857		025	.22	.0857		025	.22 [2]	.0857 [2]
Ohio*	OH		026	.03	.0117		026	.03	.0117		026	.03	.0117		026	.03	.0117		026	.03	.0117
Oklahoma	OK		013	.13	.0506		013	.16	.0623		013	.16	.0623		013	.16	.0623		013	.16	.0623
Ontario	ON		007	.3672	.143		007	.3775	.147		007	.3775	.147		007	.1104	.043		007	N/A	N/A
Oregon	OR		011	N/A	N/A		011	N/A	N/A		011	N/A	N/A		011	N/A	N/A		011	N/A	N/A
Pennsylvania	PA		018	.308	.1199		018	.259 [3]	.1009 [3]		018	.259	.1009		018	.259	.1009		018	.259	.1009
Prince Edward Is	PE		012	.3467	.135		012	.3338	.13		011	N/A	N/A		012	.3338	.13		011	N/A	N/A
Quebec	PQ		013	.416	.162		011	.3903	.152		011	.3903	.152		011	N/A	N/A		011	N/A	N/A
Rhode Island	RI		009	.28	.109		009	.28	.109		009	.28 [4]	.109 [4]		009	.28 [4]	.109 [4]		009	N/A	N/A
Saskatchewan	SK		013	.3852	.15		013	.3852	.15		013	.3852	.15		013	.2311	.09		011	N/A	N/A
So. Carolina	SC		011	.16	.0623		011	.16	.0623		011	.16	.0623		011	.16	.0623		011	.16	.0623
So. Dakota	SD		013	.21	.0818		011	N/A	N/A		011	N/A	N/A		013	.19	.074		013	.09 [5]	.0351
Tennessee	TN		013	.17	.0662		013	.20	.0779		011	N/A	N/A		013	.14	.0545		011	N/A	N/A
Texas	TX		013	.20	.0779		013	.20	.0779		013	.20	.0779		013	.15	.0584		013	.15*	.0584
Utah	UT		013	.245	.0954		013	.245	.0954		013	.245	.0954		013	N/A [6]	N/A [6]		013	N/A [6]	N/A [6]
Vermont	VT		013	.17	.0662		007	N/A	N/A		007	N/A	N/A		007	N/A	N/A		007	N/A	N/A
Vermont*	VT		014	.09	.0351		N/A	N/A	N/A		N/A	N/A	N/A		N/A	N/A	N/A		007	N/A	N/A
Virginia	VA		021	.16	.0623		021	.16	.0623		021	.16	.0623		021	.16	.0623		021	.16	.0623
Virginia'	VA		022	.035	.0136		022	.035	.0136		022	.035	.0136		022	.035	.0136		022	.035	.0136
Washington	WA		013	.23	.0896		013	.23	.0896		013	.23	.0896		011	N/A	N/A		011	N/A	N/A
West Virginia	WV		011	.2535	.0987		011	.2535	.0987		011	.2535	.0987		011	.2535	.0987		011	.2535	.0987
Wisconsin	WI		013	.284	.1106		013	.284	.1106		013	.284	.1106		013	.186	.0724		013	.203	.0791
Wyoming	WY		013	.13	.0506		013	.13	.0506		013	.13	.0506		011	N/A	N/A		011	N/A	N/A

[1] Natural Gas tax on both LNG and CNG; CNG is per 1 1/4 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 1.499, E85 1.085 M-85 1.752, Methanol 2.024, LNG 1.718, Propane/LPG 1.371 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] As of 1/1/98, LPG and Ethanol/Gasohol (containing 85% or more by volume of ethanol or other blend of alcohol) used in a fleet of ten or more alternate fueled vehicles are exempt from fuel use tax.

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

[6] 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