Use for 4th 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 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		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		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	.09 [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	.0664		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 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 4th Quarter 1999 only.

IFTA-105

Note: Gallon - U.S. $ per gallon (p/g); **Liter** - Canadian $ per liter (p/l) **U.S./Canada exchange rate - 1.4785/.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[1]	.0258[1]
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

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