

**IFTA Final Fuel Use Tax Rate and Rate Code Table 1**

Note: Only use this rate schedule for the period April 1 - June 30, 2000.

Note: Gallon - U.S. \$ per gallon (p/g); Liter - Canadian \$ per liter (p/l) U.S./Canada exchange rate - 1.4703/6801

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		018	.17	.066		018	.16	.0622		018	N/A	N/A		018	N/A	N/A		018	N/A	N/A
Alberta AB		020	.2317	.09		020	.2317	.09		020	N/A	N/A		020	.1673	.065		019	N/A	N/A
Arizona AZ		029	.27	.1049		020	N/A	N/A		020	N/A	N/A		029	N/A	N/A		022	N/A	N/A
Arkansas AR		020	.225	.0874		020	.195	.0758		020	.195	.0758		020	.165	.0641		020	.05	.0194
British Columbia BC		018	.296	.115		018	.2832	.11		017	N/A	N/A		018	.0515	.02		018	N/A	N/A
California CA		018	.25	.0971		018	N/A	N/A		018	.09 <sup>1</sup>	.035 <sup>1</sup>		018	.06 <sup>1</sup>	.0233 <sup>1</sup>		018	.07 <sup>1</sup>	.0272 <sup>1</sup>
Colorado CO		020	.205	.0796		020	.22	.0855		019	.205	.0796		020	.205	.0796		020	.205	.0796
Connecticut CT		018	.18	.0699		018	.32	.1243		018	.32	.1243		018	N/A	N/A		018	N/A	N/A
Delaware DE		016	.22	.0855		016	.23	.0893		016	.23	.0893		016	.22	.0855		016	.22	.0855
Florida FL		020	.2747	.1067		020	.1537	.0597		020	N/A	N/A		019	N/A	N/A		018	N/A	N/A
Georgia GA		018	.112	.0435		018	.112	.0435		018	.112	.0435		018	.112	.0435		018	.112	.0435
Idaho ID		020	.25	.0971		018	N/A	N/A		018	N/A	N/A		020	.181	.0703		020	.197	.0765
Illinois IL		020	.273	.1061		020	.245	.0952		020	.245	.0952		020	.245	.0952		020	.243	.0944
Indiana IN		039	.16	.0622		039	.16	.0622		039	.16	.0622		039	.16	.0622		039	.16	.0622
Indiana* IN		040	.11	.0427		040	.11	.0427		040	.11	.0427		040	.11	.0427		040	.11	.0427
Iowa IA		020	.225	.0874		020	.20	.0777		020	.19	.0738		020	.20	.0777		019	.16	.0622
Kansas KS		020	.22	.0855		020	.20	.0777		020	.22	.0855		020	.19	.0738		020	.19	.0738
Kentucky KY		031	.12	.0466		031	.15	.0583		031	.15	.0583		031	.15	.0583		031	.12	.0466
Kentucky* KY		032	.052	.0202		032	.022	.0085		032	.022	.0085		032	.022	.0085		032	.052	.0202
Louisiana LA		020	.20	.0777		020	.20	.0777		020	.20	.0777		020	.16	.0622		020	.16	.0622
Maine ME		015	.23	.0893		014	N/A	N/A		015	.21	.0816		015	.21	.0816		015	.21	.0816
Manitoba MB		020	.2806	.109		020	.296	.115		020	.296	.115		020	.1467	.057		018	N/A	N/A
Maryland MD		018	.2425	.0942		018	.235	.0913		018	.235	.0913		018	.235	.0913		018	.235	.0913
Massachusetts MA		018	.21	.0816		018	.21	.0816		018	.21	.0816		018	.112	.0435		018	.112	.0435
Michigan MI		030	.09 <sup>2</sup>	.035 <sup>2</sup>		019	N/A	N/A		019	N/A	N/A		019	N/A	N/A		019	N/A	N/A
Michigan* MI		031	.12	.0466		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		020	.20	.0777		020	.20	.0777		020	.20	.0777		020	.15	.0583		020	.20	.0777
Mississippi MS		020	.18	.0699		020	.18	.0699		020	.18	.0699		020	.17	.066		020	.18	.0699
Missouri MO		020	.17	.066		019	.17	.066		018	.17	.066		020	.17	.066		020	.17	.066
Montana MT		020	.2775	.1078		020	.27	.1049		020	.27	.1049		018	.0518	.0201		019	.07	.0272
Nebraska NE		020	.239	.0928		020	.239	.0928		020	N/A	N/A		020	.239	.0928		020	.239	.0928
Nevada NV		020	.27	.1049		018	N/A	N/A		018	N/A	N/A		020	.22	.0855		020	.21	.0816
New Brunswick NB		018	.3527	.137		018	.2755	.107		018	N/A	N/A		018	.1725	.067		018	.3527	.137

<sup>1</sup> 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.

<sup>2</sup> 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 2nd Quarter 2000 only.

Note: Gallon - U.S. \$ per gallon (p/g); Liter - Canadian \$ per liter (p/l) U.S./Canada exchange rate - 1.4703/6801

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		018	4248	.165		018	4248	.165		018	N/A	N/A		018	1802	.07		018	N/A	N/A
New Hampshire NH		014	.18	.0699		014	N/A	N/A		014	N/A	N/A		014	N/A	N/A		014	N/A	N/A
New Jersey NJ		016	.175	.068		016	.145	.0563		016	.145	.0563		016	.0925	.0359		016	.0925	.0359
New Mexico NM		020	.18	.0699		018	N/A	N/A		018	N/A	N/A		020	.09	.035		019	.09	.035
New York NY		018	.2865	.1113		018	.30	.1165		018	.30	.1165		018	.166	.0645		018	.30	.1165
No. Carolina NC		020	.22	.0855		020	.22	.0855		020	.22	.0855		020	.22	.0855		020	.22	.0855
No. Dakota ND		020	.21	.0816		020	.21	.0816		020	N/A	N/A		020	.21	.0816		020	.21	.0816
Nova Scotia NS		018	.3964	.154		018	.3475	.135		018	N/A	N/A		018	1802	.07		018	N/A	N/A
Ohio OH		039	.22	.0855		039	.22	.0855		039	.22	.0855		039	.22	.0855		034	N/A	N/A
Ohio* OH		040	.03	.0117		040	.03	.0117		040	.03	.0117		040	.03	.0117		N/A	N/A	N/A
Oklahoma OK		020	.13	.0505		020	.16	.0622		020	N/A	N/A		020	.16	.0622		020	.16	.0622
Ontario ON		014	.3681	.143		014	.3784	.147		014	N/A	N/A		014	.1107	.043		014	N/A	N/A
Oregon OR		018	N/A	N/A		018	N/A	N/A		018	N/A	N/A		018	N/A	N/A		018	N/A	N/A
Pennsylvania PA		025	.308 <sup>1</sup>	.1196 <sup>1</sup>		025	.259	.1006		025	.173	.0672		025	.189	.0734		025	.066 <sup>1</sup>	.0256 <sup>1</sup>
Prince Edward Is PE		019	.3475	.135		019	.3347	.13		018	N/A	N/A		019	.3347	.13		018	N/A	N/A
Quebec PQ		020	.417	.162		018	.3913	.152		018	.417	.162		018	N/A	N/A		018	N/A	N/A
Rhode Island RI		016	.28	.1088		016	.28	.1088		016	.28 <sup>2</sup>	.1088 <sup>2</sup>		016	.28 <sup>2</sup>	.1088 <sup>2</sup>		016	N/A	N/A
Saskatchewan SK		020	.3861	.15		020	.3861	.15		020	.3861	.15		020	.2317	.09		018	N/A	N/A
So. Carolina SC		018	.16	.0622		018	.16	.0622		018	.16	.0622		018	.16	.0622		018	.16	.0622
So. Dakota SD		020	.22	.0855		018	N/A	N/A		018	N/A	N/A		020	.20	.0777		020	.10	.0388
Tennessee TN		020	.17	.066		020	.20	.0777		018	N/A	N/A		020	.14	.0544		018	N/A	N/A
Texas TX		020	.20	.0777		020	.20	.0777		020	.20	.0777		020	.15	.0583		020	.15	.0583
Utah UT		020	.245	.0952		020	.245	.0952		020	.245	.0952		020	N/A	N/A		020	N/A	N/A
Vermont VT		027	.17	.066		015	N/A	N/A		015	N/A	N/A		015	N/A	N/A		015	N/A	N/A
Vermont* VT		028	.09	.035		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		035	.16	.0622		035	.16	.0622		035	.16	.0622		035	.16	.0622		035	.16	.0622
Virginia* VA		036	.035	.0136		036	.035	.0136		036	.035	.0136		036	.035	.0136		036	.035	.0136
Washington WA		020	.23	.0893		020	.23	.0893		020	.23	.0893		018	N/A	N/A		018	N/A	N/A
West Virginia WV		018	.2535	.0985		018	.2535	.0985		018	.2535	.0985		018	.2535	.0985		018	.2535	.0985
Wisconsin WI		020	.294	.1142		020	.294	.1142		020	.294	.1142		020	.193	.075		020	.211	.082
Wyoming WY		020	.13	.0505		020	.13	.0505		020	N/A	N/A		018	N/A	N/A		018	N/A	N/A

<sup>1</sup> To convert CNG(scf) to gallons, multiply units by .0314. To convert CNG(lbs) to gallons, multiply units by .7037. Effective 10/1/97, dyed diese fuel or dyed kerosene consumed in PA operations, by qualified motor vehicles authorized by IRS to use dyed fuel on highway, is not taxable.

<sup>2</sup> 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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