

Use for 3rd Quarter 2000 only.

IFTA Final Fuel Use Tax Rate and Rate Code Table 1

IFTA-105

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

Note: Gallon - U.S. \$ per gallon (p/g); Liter - Canadian \$ per liter (p/l) U.S./Canada exchange rate - 1.4657/5823

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		019	.17	0658		019	.16	062		019	N/A	N/A		019	N/A	N/A		019	N/A	N/A
Alberta AB		021	.2324	09		021	.2324	.09		021	N/A	N/A		021	.1679	.065		020	N/A	N/A
Arizona AZ		030	.26	1007		021	N/A	N/A		021	N/A	N/A		030	N/A	N/A		023	N/A	N/A
Arkansas AR		021	.225	0871		021	.205	.0794		021	.205	.0794		021	.165	.0639		021	.05	.0194
British Columbia BC		019	.297	115		019	.2841	.11		018	N/A	N/A		019	.0516	.02		019	N/A	N/A
California CA		019	.25	0968		019	N/A	N/A		019	.09 ¹	.0348 ¹		019	.06 ¹	.0232 ¹		019	.07 ¹	.0271 ¹
Colorado CO		021	.205	0794		021	.22	.0852		021	.205	.0794		021	.205	.0794		021	.205	.0794
Connecticut CT		019	.16	0697		019	.25	.0968		019	.32	.1239		019	N/A	N/A		019	N/A	N/A
Delaware DE		017	.22	0852		017	.23	.0891		017	.23	.0891		017	.22	.0852		017	.22	.0852
Florida FL		021	.2747	1064		021	.1537	.0595		021	N/A	N/A		020	N/A	N/A		019	N/A	N/A
Georgia GA		019	.1114	0431		019	.1114	.0431		019	.1114	.0431		019	.1114	.0431		019	.1114	.0431
Idaho ID		021	.25	0968		019	N/A	N/A		019	N/A	N/A		021	.181	.0701		021	.197	.0763
Illinois IL		021	.227	0879		021	.201	.0778		021	.201	.0778		021	.201	.0778		021	.201	.0778
Indiana IN		041	.16	062		041	.16	062		041	.16	062		041	.16	062		041	.16	062
Indiana* IN		042	.11	0426		042	.11	0426		042	.11	0426		042	.11	0426		042	.11	0426
Iowa IA		021	.225	0871		021	.20	.0774		021	.19	.0736		021	.20	.0774		020	.16	.062
Kansas KS		021	.22	0852		021	.20	.0774		021	.22	.0852		021	.19	.0736		021	.19	.0736
Kentucky KY		033	.12	0465		033	.15	.0581		033	.15	.0581		033	.15	.0581		033	.12	0465
Kentucky* KY		034	.052	0201		034	.022	.0085		034	.022	.0085		034	.022	.0085		034	.052	0201
Louisiana LA		021	.20	0774		021	.20	.0774		021	.20	.0774		021	.16	.062		021	.16	.062
Maine ME		016	.23	0891		015	N/A	N/A		016	.21	.0813		016	.21	.0813		016	.21	.0813
Manitoba MB		021	.2815	109		021	.297	.115		021	.297	.115		021	.1472	.057		019	N/A	N/A
Maryland MD		019	.2425	0939		019	.235	.091		019	.235	.091		019	.235	.091		019	.235	.091
Massachusetts MA		019	.21	0813		019	.21	.0813		019	.21	.0813		019	.135	.0523		019	.135	.0523
Michigan MI		032	.09 ²	0348 ²		020	N/A	N/A		020	N/A	N/A		020	N/A	N/A		020	N/A	N/A
Michigan* MI		033	.12	0465		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		021	.20	0774		021	.20	.0774		021	.20	.0774		021	.15	.0581		021	.20	.0774
Mississippi MS		021	.18	0697		021	.18	.0697		021	.18	.0697		021	.17	.0658		021	.18	.0697
Missouri MO		021	.17	0658		020	.17	.0658		019	.17	.0658		021	.17	.0658		021	.17	.0658
Montana MT		021	.2775	1075		021	.27	.1045		021	.27	.1045		019	.0518	.0201		020	.07	.0271
Nebraska NE		021	.239	0925		021	.239	.0925		021	N/A	N/A		021	.239	.0925		021	.239	.0925
Nevada NV		021	.27	1045		019	N/A	N/A		019	N/A	N/A		021	.22	.0852		021	.21	.0813
New Brunswick NB		019	.3538	137		019	.2763	.107		019	N/A	N/A		019	.173	.067		019	.3538	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

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IFTA-105

Note: Gallon - U.S. \$ per gallon (p/g); Liter - Canadian \$ per liter (p/l) U.S./Canada exchange rate - 1.4657/1.6823

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		019	.4261	.185		019	.4261	.185		019	N/A	N/A		019	.1808	.07		019	N/A	N/A
New Hampshire NH		015	.18	.0697		015	N/A	N/A		015	N/A	N/A		015	N/A	N/A		015	N/A	N/A
New Jersey NJ		017	.175	.0678		017	.145	.0561		017	.145	.0561		017	.0925	.0358		017	.0925	.0358
New Mexico NM		021	.18	.0697		019	N/A	N/A		019	N/A	N/A		021	.09	.0348		020	.09	.0348
New York NY		019	.2915	.1129		019	.311	.1204		019	.311	.1204		019	.177	.0685		019	.311	.1204
No. Carolina NC		021	.231	.0894		021	.231	.0894		021	.231	.0894		021	.231	.0894		021	.231	.0894
No. Dakota ND		021	.21	.0813		021	.21	.0813		021	N/A	N/A		021	.21	.0813		021	.21	.0813
Nova Scotia NS		019	.3977	.154		019	.3486	.135		019	N/A	N/A		019	.1808	.07		019	N/A	N/A
Ohio OH		041	.22	.0852		041	.22	.0852		041	.22	.0852		041	.22	.0852		035	N/A	N/A
Ohio* OH		042	.03	.0116		042	.03	.0116		042	.03	.0116		042	.03	.0116		N/A	N/A	N/A
Oklahoma OK		021	.13	.0503		021	.16	.062		021	N/A	N/A		021	.16	.062		021	.16	.062
Ontario ON		015	.3693	.143		015	.3796	.147		015	N/A	N/A		015	.111	.043		015	N/A	N/A
Oregon OR		019	N/A	N/A		019	N/A	N/A		019	N/A	N/A		019	N/A	N/A		019	N/A	N/A
Pennsylvania PA		026	.308 ¹	.1193 ¹		026	.259	.1003		026	.173	.067		026	.189	.0732		026	.066 ¹	.0256 ¹
Prince Edward Is PE		020	.3486	.135		020	.3357	.13		019	N/A	N/A		020	.3357	.13		019	N/A	N/A
Quebec PQ		021	.4183	.162		019	.3925	.152		019	.4183	.162		019	N/A	N/A		019	N/A	N/A
Rhode Island RI		017	.28	.1084		017	.28	.1084		017	.28 ²	.1084 ²		017	.28 ²	.1084 ²		017	N/A	N/A
Saskatchewan SK		021	.3874	.15		021	.3874	.15		021	.3874	.15		021	.2324	.09		019	N/A	N/A
So. Carolina SC		019	.16	.062		019	.16	.062		019	.16	.062		019	.16	.062		019	.16	.062
So. Dakota SD		021	.22	.0852		019	N/A	N/A		019	N/A	N/A		021	.20	.0774		021	.10	.0337
Tennessee TN		021	.17	.0658		021	.20	.0774		019	N/A	N/A		021	.14	.0542		019	N/A	N/A
Texas TX		021	.20	.0774		021	.20	.0774		021	.20	.0774		021	.15	.0581		021	.15	.0531
Utah UT		021	.245	.0949		021	.245	.0949		021	.245	.0949		021	N/A	N/A		021	N/A	N/A
Vermont ³ VT		023	.26	.1007		016	N/A	N/A		016	N/A	N/A		016	N/A	N/A		016	N/A	N/A
Virginia VA		037	.16	.062		037	.16	.062		037	.16	.062		037	.16	.062		037	.16	.062
Virginia* VA		038	.035	.0136		038	.035	.0136		038	.035	.0136		038	.035	.0136		038	.035	.0136
Washington WA		021	.23	.0891		021	.23	.0891		021	.23	.0891		019	N/A	N/A		019	N/A	N/A
West Virginia WV		019	.2535	.0982		019	.2535	.0982		019	.2535	.0982		019	.2535	.0982		019	.2535	.0982
Wisconsin WI		021	.294	.1138		021	.294	.1138		021	.294	.1138		021	.193	.0747		021	.211	.0817
Wyoming WY		021	.13	.0503		021	.13	.0503		021	N/A	N/A		019	N/A	N/A		019	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

³ Vermont no longer has a surcharge effective 3rd Quarter 2000.

* Surcharge

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