

**IFTA Final Fuel Use Tax Rate and Rate Code Table 2**

Note: Only use this rate schedule for the period July 1 - September 30, 2002.

Note: Gallon - U.S. \$ per gallon (p/g); Liter - Canadian \$ per liter (p/l) U.S./Canada exchange rate - 1.5474/0.6462

		A (A-55)				B (E-85)				F (M-85)				H (Gasohol)				L (LNG)				M (Methanol)			
Jurisdiction		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	Effective Date**	Rate Code	Gallon	Liter
Alabama	AL		015	N/A	N/A		015	N/A	N/A		015	N/A	N/A		015	.16	.0654		015	N/A	N/A		015	N/A	N/A
Alberta	AB		015	.2201	.09		015	.033	.0135		015	.2201	.09		015	.2091	.0855		015	N/A	N/A		015	.2201	.09
Arizona	AZ		015	N/A	N/A		015	N/A	N/A		015	N/A	N/A		015	N/A	N/A		015	N/A	N/A		015	N/A	N/A
Arkansas	AR		015	N/A	N/A		015	N/A	N/A		015	N/A	N/A		015	.215	.0879		015	N/A	N/A		015	.215	.0879
British Columbia	BC		015	N/A	N/A		015	N/A	N/A		015	N/A	N/A		015	N/A	N/A		015	N/A	N/A		015	N/A	N/A
California	CA		015	.282	.1153		015	.09	.0368		015	.09	.0368		015	.18	.0736		015	.06	.0245		015	.09	.0368
Colorado	CO		015	.205	.0838		015	.205	.0838		015	.205	.0838		015	.22	.0899		015	.205	.0838		015	.205	.0838
Connecticut	CT		015	.32	.1308		015	.32	.1308		015	.32	.1308		015	.24	.0981		015	N/A	N/A		015	.32	.1308
Connecticut	CT		N/A	N/A	N/A		N/A	N/A	N/A		N/A	N/A	N/A		N/A	N/A	N/A		N/A	N/A	N/A		N/A	N/A	N/A
Delaware	DE		015	.22	.0899		015	.22	.0899		015	.22	.0899		015	.23	.094		015	.22	.0899		015	.23	.094
Florida	FL		015	N/A	N/A		015	N/A	N/A		015	N/A	N/A		015	.1897	.0776		015	N/A	N/A		015	N/A	N/A
Georgia	GA		015	.1084	.0443		015	.1084	.0443		015	.1084	.0443		015	.1084	.0443		015	.1084	.0443		015	.1084	.0443
Idaho	ID		015	.25	.1022		015	N/A	N/A		015	N/A	N/A		015	N/A	N/A		015	N/A	N/A		015	N/A	N/A
Illinois	IL		015	.266	.1088		015	.266	.1088		015	.266	.1088		015	.266	.1088		015	.261	.1067		015	.266	.1088
Indiana	IN		015	N/A	N/A		015	N/A	N/A		015	N/A	N/A		029	.16	.0654		029	.16	.0654		029	.16	.0654
Indiana*	IN		N/A	N/A	N/A		N/A	N/A	N/A		N/A	N/A	N/A		030	.11	.045		030	.11	.045		030	.11	.045
Iowa	IA		015	.20	.0818		015	.19	.0777		015	.20	.0818		015	.19	.0777		015	.20	.0818		015	.20	.0818
Kansas	KS		015	.25	.1022		015	.23	.094		015	.23	.094		015	.23	.094		015	.22	.0899		015	.25	.1022
Kentucky	KY		029	.12	.0491		029	.15	.0613		029	.15	.0613		029	.15	.0613		029	.12	.0491		029	.15	.0613
Kentucky*	KY		030	.052	.0213		030	.022	.009		030	.022	.009		030	.022	.009		030	.052	.0213		030	.022	.009
Louisiana	LA		015	.20	.0818		015	.20	.0818		015	.20	.0818		015	.20	.0818		015	.16	.0654		015	.20	.0818
Maine	ME		015	N/A	N/A		015	N/A	N/A		015	N/A	N/A		015	N/A	N/A		016	.14	.0572		016	.125	.0511
Manitoba	MB		015	N/A	N/A		015	.2813	.115		015	.2813	.115		015	.2201	.09		015	N/A	N/A		015	.2813	.115
Maryland	MD		015	.2425	.0991		015	.235	.0961		015	.235	.0961		015	.235	.0961		015	.235	.0961		015	.235	.0961
Massachusetts	MA		015	.21	.0859		015	.21	.0859		015	.21	.0859		015	.21	.0859		015	.097	.0397		015	.21	.0859
Michigan	MI		015	N/A	N/A		015	N/A	N/A		015	N/A	N/A		015	N/A	N/A		015	N/A	N/A		015	N/A	N/A
Michigan*	MI		N/A	N/A	N/A		N/A	N/A	N/A		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		015	.20	.0818		015	.142	.0581		015	.20	.0818		015	.20	.0818		015	.12	.0491		015	.20	.0818
Mississippi	MS		015	.18	.0736		015	.18	.0736		015	.18	.0736		015	.18	.0736		015	.18	.0736		015	.18	.0736
Missouri	MO		015	.17	.0695		015	.17	.0695		015	.17	.0695		015	.17	.0695		015	.17	.0695		015	.17	.0695
Montana	MT		015	N/A	N/A		015	N/A	N/A		015	N/A	N/A		015	.27	.1104		015	N/A	N/A		015	N/A	N/A
Nebraska	NE		015	N/A	N/A		015	N/A	N/A		015	N/A	N/A		015	.245	.1002		015	N/A	N/A		015	N/A	N/A
Nevada	NV		015	.19	.0777		015	N/A	N/A		015	N/A	N/A		015	N/A	N/A		015	.27	.1104		015	N/A	N/A

\* Surcharge  
 \*\* Period rate change is effective

Use for 3rd Quarter 2002 only.

IFTA-105.1

Note: Gallon - U.S. \$ per gallon (p/g); Liter - Canadian \$ per liter (p/l) U.S./Canada exchange rate - 1.5474/0.6462

Jurisdiction		A (A-55)				B (E-85)				F (M-85)				H (Gasohol)				L (LNG)				M (Methanol)			
		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	Effective Date**	Rate Code	Gallon	Liter
New Brunswick	NB		015	N/A	N/A		015	N/A	N/A		015	N/A	N/A		015	N/A	N/A		015	.3767	.154		015	N/A	N/A
Newfoundland	NF		015	N/A	N/A		015	N/A	N/A		015	N/A	N/A		015	N/A	N/A		015	N/A	N/A		015	N/A	N/A
New Hampshire	NH		015	N/A	N/A		015	N/A	N/A		015	N/A	N/A		015	N/A	N/A		015	N/A	N/A		015	N/A	N/A
New Jersey	NJ		015	N/A	N/A		015	N/A	N/A		015	N/A	N/A		015	.145	.0593		015	.0925	.0378		015	.145	.0593
New Mexico	NM		015	N/A	N/A		015	N/A	N/A		015	N/A	N/A		015	N/A	N/A		015	N/A	N/A		015	N/A	N/A
New York	NY		015	.315	.1288		015	.315	.1288		015	.315	.1288		015	.315	.1288		015	.315	.1288		015	.315	.1288
No. Carolina	NC		015	.221	.0904		015	.221	.0904		015	.221	.0904		015	.221	.0904		015	.221	.0904		015	.221	.0904
No. Dakota	ND		015	N/A	N/A		015	N/A	N/A		015	N/A	N/A		015	.21	.0859		015	N/A	N/A		015	N/A	N/A
Nova Scotia	NS		015	N/A	N/A		015	N/A	N/A		015	N/A	N/A		015	N/A	N/A		015	N/A	N/A		015	N/A	N/A
Ohio	OH		029	.22	.0899		029	.22	.0899		029	.22	.0899		029	.22	.0899		029	.22	.0899		029	.22	.0899
Ohio*	OH		030	.03	.0123		030	.03	.0123		030	.03	.0123		030	.03	.0123		030	.03	.0123		030	.03	.0123
Oklahoma	OK		015	N/A	N/A		015	N/A	N/A		015	N/A	N/A		015	.16	.0654		015	.16	.0654		015	N/A	N/A
Ontario	ON		015	.3596	.147		015	.3596	.147		015	.3596	.147		015	.3596	.147		015	N/A	N/A		015	N/A	N/A
Oregon	OR		015	N/A	N/A		015	N/A	N/A		015	N/A	N/A		015	N/A	N/A		015	N/A	N/A		015	N/A	N/A
Pennsylvania	PA		015	.318	.13		015	.245	.1002		015	.152	.0621		015	.266	.1088		015	.155	.0634		015	.131	.0536
Prince Edward Is	PE		015	N/A	N/A		015	N/A	N/A		015	N/A	N/A		015	N/A	N/A		015	N/A	N/A		015	N/A	N/A
Quebec	PQ		015	.3963	.162		015	.3963	.162		015	.3718	.152		015	.3718	.152		015	N/A	N/A		015	.3718	.152
Rhode Island	RI		015	.30	.1227		015	.30	.1227		015	.30	.1227		015	.30	.1227		015	.30	.1227		015	.30	.1227
Saskatchewan	SK		015	.3669	.15		015	.3669	.15		015	.3669	.15		015	.3669	.15		015	N/A	N/A		015	.3669	.15
So. Carolina	SC		015	N/A	N/A		015	N/A	N/A		015	N/A	N/A		015	.16	.0654		015	.16	.0654		015	.16	.0654
So. Dakota	SD		015	N/A	N/A		015	.10	.0409		015	.10	.0409		015	N/A	N/A		015	N/A	N/A		015	N/A	N/A
Tennessee	TN		015	N/A	N/A		015	N/A	N/A		015	N/A	N/A		015	N/A	N/A		015	N/A	N/A		015	N/A	N/A
Texas	TX		015	.20	.0818		015	.20	.0818		015	.20	.0818		015	.20	.0818		015	.15	.0613		015	.20	.0818
Utah	UT		015	.245	.1002		015	.245	.1002		015	.245	.1002		015	.245	.1002		015	N/A	N/A		015	.245	.1002
Vermont	VT		015	N/A	N/A		015	N/A	N/A		015	N/A	N/A		015	N/A	N/A		015	N/A	N/A		015	N/A	N/A
Virginia	VA		029	.16	.0654		029	.16	.0654		029	.16	.0654		029	.16	.0654		029	.16	.0654		029	.16	.0654
Virginia*	VA		030	.035	.0143		030	.035	.0143		030	.035	.0143		030	.035	.0143		030	.035	.0143		030	.035	.0143
Washington	WA		015	N/A	N/A		015	N/A	N/A		015	N/A	N/A		015	.23	.094		015	N/A	N/A		015	N/A	N/A
West Virginia	WV		015	.2535	.1036		015	.2535	.1036		015	.2535	.1036		015	.2535	.1036		015	.2535	.1036		015	.2535	.1036
Wisconsin	WI		015	.311	.1272		015	.311	.1272		015	.311	.1272		015	.311	.1272		015	.225	.092		015	.311	.1272
Wyoming	WY		015	N/A	N/A		015	N/A	N/A		015	N/A	N/A		015	.14	.0572		015	N/A	N/A		015	N/A	N/A

\* Surcharge  
 \*\* Period rate change is effective