

Note: Only use this rate schedule for the period January 1 - March 31, 2004.

Note: Gallon - U.S. \$ per gallon (p/g); Liter - Canadian \$ per liter (p/l) U.S./Canada exchange rate 1.3129/0.7617

Jurisdiction	Effective Date**	D (Diesel)			G (Motor Fuel Gasoline)				E (Ethanol)				P (Propane (LPG))				C (CNG (Natural Gas))			
		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	033	.17	.0589		033	.16	.0555		033	N/A	N/A		033	N/A	N/A		033	N/A	N/A
Alberta	AB	035	.2595	.09		035	.2595	.09		035	N/A	N/A		035	.1874	.065		034	N/A	N/A
Arizona	AZ	044	.26 ¹	.0902 ¹		035	N/A	N/A		035	N/A	N/A		044	N/A	N/A		037	N/A	N/A
Arkansas	AR	035	.225	.078		035	.215	.0746		035	.215	.0746		035	.165	.0572		035	.05	.0173
British Columbia	BC	034	.4325 ²	.15 ²		034	.418	.145		032	N/A	N/A		034	.0778	.027		033	N/A	N/A
California	CA	033	.278	.0964		033	N/A	N/A		033	.09	.0312		033	.06	.0209		033	.07 ³	.0243 ³
Colorado	CO	035	.205	.0712		035	.22	.0763		034	.22	.0763		035	.205	.0712		035	.205	.0712
Connecticut	CT	034	.26	.0902		033	.25	.0868		033	.32	.1109		033	N/A	N/A		033	N/A	N/A
Delaware	DE	031	.22	.0763		031	.23	.0798		031	.23	.0798		031	.22	.0763		031	.22	.0763
Florida	FL	035	.2907	.1008		035	.1937	.0672		035	N/A	N/A		034	N/A	N/A		033	N/A	N/A
Georgia	GA	033	.111	.0385		033	.113	.0393		033	.108	.0374		033	.112	.0389		033	.108	.0374
Idaho	ID	035	.25	.0868		033	N/A ⁴	N/A ⁴		033	N/A	N/A		035	.181	.0628		035	.197	.0683
Illinois	IL	035	.296	.1027		035	.269	.0933		035	.269	.0933		035	.256	.0887		035	.289	.1003
Indiana	IN	069	.16	.0555		069	.18	.0625		069	.16	.0555		069	.16	.0555		069	.16	.0555
Indiana*	IN	070	.11	.0382		070	.11	.0382		070	.11	.0382		070	.11	.0382		070	.11	.0382
Iowa	IA	035	.225	.078		035	.203	.0704		035	.19	.0659		035	.20	.0693		034	.16	.0555
Kansas	KS	035	.26	.0902		035	.24	.0832		035	.26	.0902		035	.23	.0798		035	.23	.0798
Kentucky	KY	061	.12	.0416		061	.15	.052		061	.15	.052		061	.15	.052		061	.12	.0416
Kentucky*	KY	062	.052	.018		062	.022	.0076		062	.022	.0076		062	.022	.0076		062	.052	.018
Louisiana	LA	035	.20	.0693		035	.20	.0693		035	.20	.0693		035	.16	.0555		035	.16	.0555
Maine	ME	030	.257	.0891		029	N/A	N/A		030	.156	.0541		030	.179	.0621		030	.0191 ⁵	.0066 ⁵
Manitoba	MB	035	.3143	.109		035	.3316	.115		035	.2595	.09		035	.0865	.03		033	N/A	N/A
Maryland	MD	033	.2425	.0842		033	.235	.0815		033	.235	.0815		033	.235	.0815		033	.235	.0815
Massachusetts	MA	033	.21	.0729		033	.21	.0729		033	.21	.0729		033	.146	.0507		033	.146	.0507
Michigan	MI	057	.228	.079		034	N/A	N/A		034	N/A	N/A		034	N/A	N/A		034	N/A	N/A
Minnesota	MN	035	.20	.0693		035	.20	.0693		035	.20	.0693		035	.15	.052		035	.20	.0693
Mississippi	MS	035	.18	.0625		035	.18	.0625		035	.18	.0625		035	.17	.0589		035	.18 ⁶	.0625 ⁶
Missouri	MO	035	.17	.0589		034	.17	.0589		033	.17	.0589		035	.17 ⁷	.0589 ⁷		035	.17 ⁷	.0589 ⁷
Montana	MT	035	.2775	.0962		035	.27	.0936		035	.27	.0936		033	.0518	.018		034	.07	.0243
Nebraska	NE	035	.248	.086		035	.248	.086		035	N/A	N/A		035	.248	.086		035	.248	.086
Nevada	NV	035	.27	.0936		033	N/A	N/A		033	N/A	N/A		035	.22	.0763		035	.21	.0729
New Brunswick	NB	033	.4872	.169		033	.418	.145		033	N/A	N/A		033	.1932	.067		033	.4872	.169
Newfoundland	NL	033	.4757	.165		033	.4757	.165		033	N/A	N/A		033	.2018	.07		033	N/A	N/A

¹ Biodiesel fuel does not meet Arizona Statutory definition of alternate fuel and is taxable at a rate of .26 per gal.

² PuriNOx exempt from tax 8/1/01 to 7/31/04.

³ CNG to be reported for each 100 cubic feet at standard pressure and temperature. Report as E-85 or M-85 when blend of alcohol contains not more than 15% gasoline or diesel.

⁴ ID does not have fuels use tax reporting requirement for gasoline powered IFTA vehicles. Tax paid gasoline purchased in ID by IFTA licensees and consumed in another jurisdiction where duplicate tax assessed on gasoline, may be eligible for refund. To obtain a refund form (Form 75) or assistance, contact taxrep@tax.state.id.us.

⁵ CNG rate is per 100 standard cubic feet.

* Surcharge

** Period rate change is effective

Use for 1st Quarter 2004 only.

Note: Gallon - U.S. \$ per gallon (p/g); Liter - Canadian \$ per liter (p/l) U.S./Canada exchange rate - 1.3129/0.7617

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
New Hampshire	NH	029	.18	.0625		029	N/A	N/A		029	N/A	N/A		029	N/A	N/A		029	N/A	N/A
New Jersey	NJ	031	.175	.0607		031	.145	.0503		031	.145	.0503		031	.0925	.032		031	.0925	.032
New Mexico	NM	035	.18	.0625		033	N/A	N/A		033	N/A	N/A		035	N/A	N/A		034	N/A	N/A
New York	NY	033	.3115	.108		033	.331	.1149		033	.331	.1149		033	.185	.0642		033	.331	.1149
No. Carolina	NC	035	.243	.0843		035	.243	.0843		035	.243	.0843		035	.243	.0843		035	.243	.0843
No. Dakota	ND	035	.21	.0729		035	.21	.0729		035	N/A	N/A		035	.21	.0729		035	.21	.0729
Nova Scotia	NS	033	.444	.154		034	.4469	.155		033	N/A	N/A		033	.2018	.07		033	N/A	N/A
Ohio	OH	069	.24	.0832		069	.24	.0832		069	.24	.0832		069	.24	.0832		049	N/A	N/A
Ohio*	OH	070	.03	.0104		070	.03	.0104		070	.03	.0104		070	.03	.0104		N/A	N/A	N/A
Oklahoma	OK	035	.13	.045		035	.16	.0555		035	N/A	N/A		035	.16	.0555		035	.16	.0555
Ontario	ON	029	.4123	.143		029	.4238	.147		029	N/A ⁸	N/A ⁸		029	.124	.043		029	N/A	N/A
Oregon	OR	033	N/A	N/A		033	N/A	N/A		033	N/A	N/A		033	N/A	N/A		033	N/A	N/A
Pennsylvania	PA	040	.312 ⁹	.1082 ⁹		040	.262	.0908		040	.175	.0607		040	.192	.0666		040	.067 ⁹	.0232 ⁹
Prince Edward Is	PE	034	.3892	.135		034	.4036	.14		033	N/A	N/A		034	.4036	.14		033	N/A	N/A
Quebec	QC	035	.4671	.162		033	.4382	.152		033	.4671	.162		033	N/A	N/A		033	N/A	N/A
Rhode Island	RI	031	.30	.1041		031	.30	.1041		031	.30	.1041		031	.30	.1041		031	N/A	N/A
Saskatchewan	SK	035	.4325	.15		035	.4325	.15		035	.4325	.15		035	.2595	.09		033	N/A	N/A
So. Carolina	SC	033	.16	.0555		033	.16	.0555		033	.16	.0555		033	.16	.0555		033	.16	.0555
So. Dakota	SD	035	.22	.0763		033	N/A	N/A		033	N/A	N/A		035	.20	.0693		035	.10	.0347
Tennessee	TN	035	.17	.0589		035	.20	.0693		033	N/A	N/A		035	.14	.0486		033	.13	.045 ¹⁰
Texas	TX	035	.20 ¹¹	.0693 ¹¹		035	.20	.0693		035	.20	.0693		035	.15	.052		035	.15	.052
Utah	UT	035	.245	.0849		035	.245	.0849		035	.245	.0849		035	N/A ¹²	N/A ¹²		035	N/A ¹²	N/A ¹²
Vermont	VT	043	.26	.0902		030	N/A	N/A		030	N/A	N/A		030	N/A	N/A		030	N/A	N/A
Virginia	VA	065	.16	.0555		065	.16	.0555		065	.16	.0555		065	.16	.0555		065	.16	.0555
Virginia*	VA	066	.035	.0121		066	.035	.0121		066	.035	.0121		066	.035	.0121		066	.035	.0121
Washington	WA	035	.28	.0972		035	.28	.0972		035	.28	.0972		033	N/A	N/A		033	N/A	N/A
West Virginia	WV	033	.2535	.088		033	.2535	.088		033	.2535	.088		033	.2535	.088		033	.2535	.088
Wisconsin	WI	035	.315	.1092		035	.315	.1092		035	.315	.1092		035	.208	.0722		035	.228	.079
Wyoming	WY	035	.14	.0486		035	.14	.0486		035	N/A	N/A		033	N/A	N/A		033	N/A	N/A

⁶ Natural gas - LNG and CNG 100 cubic feet.

⁷ Obtaining proper fuel decals eliminates the need for reporting propane and/or natural gas. Not obtaining fuel decals requires filing of fuel tax return using .17 rates.

⁸ Licensees may apply to ON for tax refund in respect of ethanol or methanol component of blend, and effective 6/18/02 for biodiesel fuel used as fuel or fuel additive

⁹ To convert CNG(scf) to gals, multiply units by .0314. To convert CNG (lbs) to gals, multiply units by .7087. 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.

¹⁰ CNG is 5.66 lbs. per gallon.

¹¹ Effective 9/1/01, volume of water, fuel ethanol or biodiesel blended with petroleum diesel fuel is exempt from fuel use tax and refunds for TX fuel use taxes paid for these fuels via IFTA tax returns may be requested from TX comptroller of public accounts. Continue to report water based emulsions, fuel ethanol or biodiesel fuel blends as diesel fuel on IFTA tax returns.

Effective 9/1/03, a climate control system (air conditioner unit) may no longer be claimed as a power take-off unit for the purpose of a motor fuel tax refund.

¹² Tax on propane and natural gas (clean fuels in UT) is paid via purchase of clean special fuel certificate (Form TC-596). Form TC-596=\$82 for 2 axle vehicle with re. gross vehicle weight of 26,000 lbs. or less and \$126 for 3 axle vehicle or reg. gross vehicle weight over 26,000 lbs. Penalty in addition to federal penalties will be imposed for using dyed fuel on highways.

* Surcharge

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