

Note: Only use this rate schedule for the period April 1 - June 30, 2004.

Note: Gallon - U.S. \$ per gallon (p/g); Liter - Canadian \$ per liter (p/l) U.S./Canada exchange rate 1.3322/0.7506

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	034	.17	.0598		034	.16	.0564		034	N/A	N/A		034	N/A	N/A		034	N/A	N/A
Alberta	AB	036	.2557	.09		036	.2557	.09		036	N/A	N/A		036	.1847	.065		035	N/A	N/A
Arizona	AZ	045	.26 ¹	.0915 ¹		036	N/A	N/A		036	N/A	N/A		045	N/A	N/A		038	N/A	N/A
Arkansas	AR	036	.225	.0791		036	.215	.0757		036	.215	.0757		036	.165	.0581		036	.05	.0176
British Columbia	BC	035	.4262 ²	.15 ²		035	.412	.145		033	N/A	N/A		035	.0767	.027		034	N/A	N/A
California	CA	034	.278	.0978		034	N/A	N/A		034	.09	.0317		034	.06	.0212		034	.07 ³	.0246 ³
Colorado	CO	036	.205	.0722		036	.22	.0774		035	.22	.0774		036	.205	.0722		036	.205	.0722
Connecticut	CT	035	.26	.0915		034	.25	.0881		034	.32	.1126		034	N/A	N/A		034	N/A	N/A
Delaware	DE	032	.22	.0774		032	.23	.081		032	.23	.081		032	.22	.0774		032	.22	.0774
Florida	FL	036	.2907	.1023		036	.1937	.0682		036	N/A	N/A		035	N/A	N/A		034	N/A	N/A
Georgia	GA	034	.115	.0405		034	.125	.044		034	.112	.0394		034	.11	.0388		034	.112	.0394
Idaho	ID	036	.25	.0881		034	N/A ⁴	N/A ⁴		034	N/A	N/A		036	.181	.0637		036	.197	.0693
Illinois	IL	036	.296	.1042		036	.269	.0947		036	.269	.0947		036	.256	.0901		036	.289	.1018
Indiana	IN	071	.16	.0564		071	.18	.0634		071	.16	.0564		071	.16	.0564		071	.16	.0564
Indiana*	IN	072	.11	.0388		072	.11	.0388		072	.11	.0388		072	.11	.0388		072	.11	.0388
Iowa	IA	036	.225	.0791		036	.203	.0714		036	.19	.0669		036	.20	.0703		035	.16	.0564
Kansas	KS	036	.26	.0915		036	.24	.0845		036	.26	.0915		036	.23	.081		036	.23	.081
Kentucky	KY	063	.12	.0422		063	.15	.0528		063	.15	.0528		063	.15	.0528		063	.12	.0422
Kentucky*	KY	064	.052	.0183		064	.022	.0077		064	.022	.0077		064	.022	.0077		064	.052	.0183
Louisiana	LA	036	.20	.0703		036	.20	.0703		036	.20	.0703		036	.16	.0564		036	.16	.0564
Maine	ME	031	.257	.0905		030	N/A	N/A		031	.156	.0549		031	.179	.063		031	.0191 ⁵	.0067 ⁵
Manitoba	MB	036	.3097	.109		036	.3268	.115		036	.2557	.09		036	.0853	.03		034	N/A	N/A
Manitoba	MB	5/1/2004	037	.3268	.115		N/A	N/A		N/A	N/A	N/A		N/A	N/A	N/A		N/A	N/A	N/A
Maryland	MD	034	.2425	.0854		034	.235	.0827		034	.235	.0827		034	.235	.0827		034	.235	.0827
Massachusetts	MA	034	.21	.0739		034	.21	.0739		034	.21	.0739		034	.156	.0549		034	.156	.0549
Michigan	MI	058	.237	.0834		035	N/A	N/A		035	N/A	N/A		035	N/A	N/A		035	N/A	N/A
Minnesota	MN	036	.20	.0703		036	.20	.0703		036	.20	.0703		036	.15	.0528		036	.20	.0703
Mississippi	MS	036	.18	.0634		036	.18	.0634		036	.18	.0634		036	.17	.0598		036	.18 ⁶	.0634 ⁶
Missouri	MO	036	.17	.0598		035	.17	.0598		034	.17	.0598		036	.17 ⁷	.0598 ⁷		036	.17 ⁷	.0598 ⁷
Montana	MT	036	.2775	.0977		036	.27	.095		036	.27	.095		034	.0518	.0183		035	.07	.0246
Nebraska	NE	036	.248	.0873		036	.248	.0873		036	N/A	N/A		036	.248	.0873		036	.248	.0873
Nevada	NV	036	.27	.095		034	N/A	N/A		034	N/A	N/A		036	.22	.0774		036	.21	.0739
New Brunswick	NB	034	.4802	.169		034	.412	.145		034	N/A	N/A		034	.1904	.067		034	.4802	.169
Newfoundland	NL	034	.4688	.165		034	.4688	.165		034	N/A	N/A		034	.1989	.07		034	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 2nd Quarter 2004 only.

Note: Gallon - U.S. \$ per gallon (p/g); Liter - Canadian \$ per liter (p/l) U.S./Canada exchange rate - 1.3322/0.7506

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	030	.18	.0634		030	N/A	N/A		030	N/A	N/A		030	N/A	N/A		030	N/A	N/A
New Jersey	NJ	032	.175	.0616		032	.145	.051		032	.145	.051		032	.0925	.0325		032	.0925	.0325
New Mexico	NM	036	.18	.0634		034	N/A	N/A		034	N/A	N/A		036	N/A	N/A		035	N/A	N/A
New York	NY	034	.3185	.112		034	.331	.1166		034	.331	.1166		034	.185	.0651		034	.331	.1166
No. Carolina	NC	036	.243	.0855		036	.243	.0855		036	.243	.0855		036	.243	.0855		036	.243	.0855
No. Dakota	ND	036	.21	.0739		036	.21	.0739		036	N/A	N/A		036	.21	.0739		036	.21	.0739
Nova Scotia	NS	034	.4375	.154		035	.4404	.155		034	N/A	N/A		034	.1989	.07		034	N/A	N/A
Ohio	OH	071	.24	.0845		071	.24	.0845		071	.24	.0845		071	.24	.0845		050	N/A	N/A
Ohio*	OH	072	.03	.0105		072	.03	.0105		072	.03	.0105		072	.03	.0105		050	N/A	N/A
Oklahoma	OK	036	.13	.0457		036	.16	.0564		036	N/A	N/A		036	.16	.0564		036	.16	.0564
Ontario	ON	030	.4063	.143		030	.4177	.147		030	N/A ⁸	N/A ⁸		030	.1222	.043		030	N/A	N/A
Oregon	OR	034	N/A	N/A		034	N/A	N/A		034	N/A	N/A		034	N/A	N/A		034	N/A	N/A
Pennsylvania	PA	041	.312 ⁹	.1098 ⁹		041	.262	.0922		041	.175	.0616		041	.192	.0675		041	.067 ⁹	.0236 ⁹
Prince Edward Is	PE	035	.4688	.165		035	.483	.17		034	N/A	N/A		035	.483	.17		034	N/A	N/A
Quebec	QC	036	.4603	.162		034	.4318	.152		034	.4603	.162		034	N/A	N/A		034	N/A	N/A
Rhode Island	RI	032	.30	.1056		032	.30	.1056		032	.30	.1056		032	.30	.1056		032	N/A	N/A
Saskatchewan	SK	036	.4262	.15		036	.4262	.15		036	.4262	.15		036	.2557	.09		034	N/A	N/A
So. Carolina	SC	034	.16	.0564		034	.16	.0564		034	.16	.0564		034	.16	.0564		034	.16	.0564
So. Dakota	SD	036	.22	.0774		034	N/A	N/A		034	N/A	N/A		036	.20	.0703		036	.10	.0352
Tennessee	TN	036	.17	.0598		036	.20	.0703		034	N/A	N/A		036	.14	.0493		034	.13	.0457 ¹⁰
Texas	TX	036	.20 ¹¹	.0703 ¹¹		036	.20	.0703		036	.20	.0703		036	.15	.0528		036	.15	.0528
Utah	UT	036	.245	.0862		036	.245	.0862		036	.245	.0862		036	N/A ¹²	N/A ¹²		036	N/A ¹²	N/A ¹²
Vermont	VT	044	.26	.0915		031	N/A	N/A		031	N/A	N/A		031	N/A	N/A		031	N/A	N/A
Virginia	VA	067	.16	.0564		067	.16	.0564		067	.16	.0564		067	.16	.0564		067	.16	.0564
Virginia*	VA	068	.035	.0123		068	.035	.0123		068	.035	.0123		068	.035	.0123		068	.035	.0123
Washington	WA	036	.28	.0986		036	.28	.0986		036	.28	.0986		034	N/A	N/A		034	N/A	N/A
West Virginia	WV	034	.2535	.0893		034	.2535	.0893		034	.2535	.0893		034	.2535	.0893		034	.2535	.0893
Wisconsin	WI	036	.321	.113		036	.321	.113		036	.321	.113		036	.213	.075		036	.233	.0821
Wyoming	WY	036	.14	.0493		036	.14	.0493		036	N/A	N/A		034	N/A	N/A		034	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 9/1/03, 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

** Period rate change is effective