

Note: Only use this rate schedule for the period January 1 - March 31, 2005.

Note: Gallon - U.S. \$ per gallon (p/g); Liter - Canadian \$ per liter (p/l) U.S./Canada exchange rate 1.2297 - 0.8132

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		037	.19	.0617		037	.16	.052		037	N/A	N/A		037	N/A	N/A		037	N/A	N/A
Alberta	AB		039	.2771	.09		039	.2771	.09		039	N/A	N/A		039	.20	.065		038	N/A	N/A
Arizona	AZ		048	.26 ¹	.0845 ¹		039	N/A	N/A		039	N/A	N/A		048	N/A	N/A		041	N/A	N/A
Arkansas	AR		039	.225	.073		039	.215	.0698		039	.215	.0698		039	.165	.0536		039	.05	.0162
British Columbia	BC		038	.4617 ²	.15 ²		038	.4463	.145		036	N/A	N/A		038	.0831	.027		037	N/A	N/A
California	CA		037	.295	.0958		037	N/A	N/A		037	.09	.0293		037	.06	.0196		037	.07 ³	.0227 ³
Colorado	CO		039	.205	.0667		039	.22	.0714		038	.22	.0714		039	.205	.0667		039	.205	.0667
Connecticut	CT		038	.26	.0845		037	.25	.0813		037	.32	.1039		037	N/A	N/A		037	N/A	N/A
Delaware	DE		035	.22	.0714		035	.23	.0748		035	.23	.0748		035	.22	.0714		035	.22	.0714
Florida	FL		039	.2937	.0954		039	.1957	.0636		039	N/A	N/A		038	N/A	N/A		037	N/A	N/A
Georgia	GA		037	.1297	.0422		037	.126	.0409		037	.121	.0394		037	.114	.037		037	.121	.0394
Idaho	ID		039	.25	.0813		037	N/A ⁴	N/A ⁴		037	N/A	N/A		039	.181	.0588		039	.197	.0639
Illinois	IL		039	.314	.1021		039	.287	.0932		039	.287	.0932		039	.27	.0877		039	.27	.0877
Indiana	IN		077	.16	.052		077	.18	.0585		077	.16	.052		077	.16	.052		077	.16	.052
Indiana*	IN		078	.11	.0358		078	.11	.0358		078	.11	.0358		078	.11	.0358		078	.11	.0358
Iowa	IA		039	.225	.073		039	.205	.0667		039	.19	.0617		039	.20	.0649		038	.16	.052
Kansas	KS		039	.26	.0845		039	.24	.078		039	.26	.0845		039	.23	.0748		039	.23	.0748
Kentucky	KY		069	.13	.0422		069	.16	.052		069	.16	.052		069	.16	.052		069	.13	.0422
Kentucky*	KY		070	.057	.0186		070	.024	.0077		070	.024	.0077		070	.024	.0077		070	.057	.0186
Louisiana	LA		039	.20	.0649		039	.20	.0649		039	.20	.0649		039	.16	.052		039	.16	.052
Maine	ME		034	.263	.0855		033	N/A	N/A		034	.178	.0578		034	.183	.0594		034	.218 ⁵	.0708 ⁵
Manitoba	MB		040	.354	.115		039	.354	.115		039	.2771	.09		039	.0924	.03		037	N/A	N/A
Maryland	MD		037	.2425	.0788		037	.235	.0764		037	.235	.0764		037	.235	.0764		037	.235	.0764
Massachusetts	MA		037	.21	.0682		037	.21	.0682		037	.21	.0682		037	.198	.0643		037	.198	.0643
Michigan	MI		061	.25	.0813		038	N/A	N/A		038	N/A	N/A		038	N/A	N/A		038	N/A	N/A
Minnesota	MN		039	.20	.0649		039	.20	.0649		039	.20	.0649		039	.15	.0487		039	.20	.0649
Mississippi	MS		039	.18	.0585		039	.18	.0585		039	.18	.0585		039	.17	.0552		039	.18 ⁶	.0585 ⁶
Missouri	MO		039	.17	.0552		038	.17	.0552		037	.17	.0552		039	.17 ⁷	.0552 ⁷		039	.17 ⁷	.0552 ⁷
Montana	MT		039	.2775	.0901		039	.27	.0877		039	.27	.0877		037	.0518	.0168		038	.07	.0227
Nebraska	NE		039	.254	.0825		039	.254	.0825		039	N/A	N/A		039	.254	.0825		039	.254	.0825
Nevada	NV		039	.27	.0877		037	N/A	N/A		037	N/A	N/A		039	.22	.0714		039	.21	.0682
New Brunswick	NB		037	.5202	.169		037	.4463	.145		037	N/A	N/A		037	.2062	.067		037	.5202	.169
New Foundland	NL		037	.5078	.165		037	.5078	.165		037	N/A	N/A		037	.2155	.07		037	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 The exemption for PuriNOx expired 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 2005 only.

Note: Gallon - U.S. \$ per gallon (p/g); Liter - Canadian \$ per liter (p/l) U.S./Canada exchange rate - 1.2297 - 0.8132

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	033	.18	.0585		033	N/A	N/A		033	N/A	N/A		033	N/A	N/A		033	N/A	N/A
New Jersey	NJ	035	.175	.0568		035	.145	.0471		035	.145	.0471		035	.0925	.03		035	.0925	.03
New Mexico	NM	039	.21	.0682		037	N/A	N/A		037	N/A	N/A		039	N/A	N/A		038	N/A	N/A
New York	NY	037	.3595	.1168		037	.363	.1179		037	.363	.1179		037	.211	.0685		037	.363	.1179
No. Carolina	NC	039	.266	.0864		039	.266	.0864		039	.266	.0864		039	.266	.0864		039	.266	.0864
No. Dakota	ND	039	.21	.0682		039	.21	.0682		039	N/A	N/A		039	.21	.0682		039	.21	.0682
Nova Scotia	NS	037	.474	.154		038	4.771	.155		037	N/A	N/A		037	.2155	.07		037	N/A	N/A
Ohio	OH	077	.26	.0845		077	.26	.0845		077	.26	.0845		077	.26	.0845		053	N/A	N/A
Ohio*	OH	078	.02	.0065		078	.02	.0065		078	.02	.0065		078	.02	.0065		N/A	N/A	N/A
Oklahoma	OK	039	.13	.0422		039	.16	.052		039	N/A	N/A		039	.16	.052		039	.16	.052
Ontario	ON	033	.4402	.143		033	4.525	.147		033	N/A ⁸	N/A ⁸		033	.1324	.043		033	N/A	N/A
Oregon	OR	037	N/A	N/A		037	N/A	N/A		037	N/A	N/A		037	N/A	N/A		037	N/A	N/A
Pennsylvania	PA	044	.364 ⁹	.1183 ⁹		044	.30	.0975		044	.201	.0653		044	.219	.0712		044	.076 ⁹	.0247 ⁹
Prince Edward Is	PE	038	.5078	.165		038	.5233	.17		037	N/A	N/A		038	.5233	.17		037	N/A	N/A
Quebec	QC	039	.4987	.162		037	.4678	.152		037	.4987	.162		037	N/A	N/A		037	N/A	N/A
Rhode Island	RI	035	.30	.0975		035	.30	.0975		035	.30	.0975		035	.30	.0975		035	N/A	N/A
Saskatchewan	SK	039	.4617	.15		039	.4617	.15		039	.4617	.15		039	.2771	.09		037	N/A	N/A
So. Carolina	SC	037	.16	.052		037	.16	.052		037	.16	.052		037	.16	.052		037	.16	.052
So. Dakota	SD	039	.22	.0714		037	N/A	N/A		037	N/A	N/A		039	.20	.0649		039	.10	.0325
Tennessee	TN	039	.17	.0552		039	.20	.0649		037	N/A	N/A		039	.14	.0455		037	.13 ¹⁰	.0422 ¹⁰
Texas	TX	039	.20 ¹¹	.0649 ¹¹		039	.20	.0649		039	.20	.0649		039	.15	.0487		039	.15	.0487
Utah	UT	039	.245	.0796		039	.245	.0796		039	.245	.0796		039	N/A ¹²	N/A ¹²		039	N/A ¹²	N/A ¹²
Vermont	VT	047	.26	.0845		034	N/A	N/A		034	N/A	N/A		034	N/A	N/A		034	N/A	N/A
Virginia	VA	073	.16	.052		073	.16	.052		073	.16	.052		073	.16	.052		073	.16	.052
Virginia*	VA	074	.035	.0113		074	.035	.0113		074	.035	.0113		074	.035	.0113		074	.035	.0113
Washington	WA	039	.28	.091		039	.28	.091		039	.28	.091		037	N/A	N/A		037	N/A	N/A
West Virginia	WV	037	.27	.0877		037	.27	.0877		037	.27	.0877		037	.27	.0877		037	.27	.0877
Wisconsin	WI	039	.321	.1043		039	.321	.1043		039	.321	.1043		039	.213	.0692		039	.233	.0758
Wyoming	WY	039	.14	.0455		039	.14	.0455		039	N/A	N/A		037	N/A	N/A		037	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