

Note: Only use this rate schedule for the period January 1 - March 31, 2006.

Note: Gallon - U.S. \$ per gallon (p/g); Liter - Canadian \$ per liter (p/l) U.S./Canada exchange rate 1.1633 - 0.8596

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	041	.19	.0584		041	.16	.0492		041	N/A	N/A		041	N/A	N/A		041	N/A	N/A
Alberta	AB	043	.2929	.09		043	.2929	.09		043	N/A	N/A		043	.2115	.065		042	N/A	N/A
Arizona	AZ	052	.26 ¹	.0799 ¹		043	N/A	N/A		043	N/A	N/A		052	N/A	N/A		045	N/A	N/A
Arkansas	AR	043	.225	.0691		043	.215	.0661		043	.215	.0661		043	.165	.0507		043	.05	.0154
British Columbia	BC	042	.4881	.15		042	.4718	.145		040	N/A	N/A		042	.0879	.027		041	N/A	N/A
California	CA	041	.33	.1014		041	N/A	N/A		041	.09	.0277		041	.06	.0185		041	.07 ²	.0215 ²
Colorado	CO	043	.205	.0631		043	.22	.0676		042	.22	.0676		043	.205	.0631		043	.205	.0631
Connecticut	CT	042	.26	.0799		041	.25	.0769		041	.32	.0983		041	N/A	N/A		041	N/A	N/A
Delaware	DE	039	.22	.0676		039	.23	.0707		039	.23	.0707		039	.22	.0676		039	.22	.0676
Florida	FL	043	.2997	.0921		043	.1997	.0614		043	N/A	N/A		042	N/A	N/A		041	N/A	N/A
Georgia	GA	042	.142	.0436		042	.134	.0412		042	.128	.0393		042	.122	.0375		042	.128	.0393
Idaho	ID	043	.25 ³	.0769 ³		041	N/A	N/A		041	N/A	N/A		043	.181 ³	.0556 ³		043	.197 ³	.0605 ³
Illinois	IL	043	.35	.1076		043	.309	.0949		043	.309	.0949		043	.288	.0885		043	.288	.0885
Indiana	IN	085	.16	.0492		085	.18	.0554		085	.16	.0492		085	.16	.0492		085	.16	.0492
Indiana*	IN	086	.11	.0339		086	.11	.0339		086	.11	.0339		086	.11	.0339		086	.11	.0339
Iowa	IA	043	.225	.0691		043	.207	.0636		043	.19	.0584		043	.20	.0614		042	.16	.0492
Kansas	KS	043	.26	.0799		043	.24	.0738		043	.26	.0799		043	.23	.0707		043	.23	.0707
Kentucky	KY	077	.141	.0434		077	.171	.0526		077	.171	.0526		077	.171	.0526		077	.141	.0434
Kentucky*	KY	078	.063	.0193		078	.027	.0083		078	.027	.0083		078	.027	.0083		078	.063	.0193
Louisiana	LA	043	.20	.0614		043	.20	.0614		043	.20	.0614		043	.16	.0492		043	.16	.0492
Maine	ME	038	.27	.0829		037	N/A	N/A		038	.183	.0562		038	.188	.0578		038	.224 ⁴	.0689 ⁴
Manitoba	MB	044	.3742	.115		043	.3742	.115		043	.2929	.09		043	.0977	.03		041	N/A	N/A
Maryland	MD	041	.2425	.0746		041	.235	.0722		041	.235	.0722		041	.235	.0722		041	.235	.0722
Massachusetts	MA	041	.21	.0646		041	.21	.0646		041	.21	.0646		041	.209	.0642		041	.209	.0642
Michigan	MI	065	.276	.0848		042	N/A	N/A		042	N/A	N/A		042	N/A	N/A		042	N/A	N/A
Minnesota	MN	043	.20	.0614		043	.20	.0614		043	.20	.0614		043	.15	.0461		043	.20	.0614
Mississippi	MS	043	.18	.0554		043	.18	.0554		043	.18	.0554		043	.17	.0522		043	.18 ⁵	.0554 ⁵
Missouri	MO	043	.17	.0522		042	.17	.0522		041	.17	.0522		043	.17 ⁶	.0522 ⁶		043	.17 ⁶	.0522 ⁶
Montana	MT	043	.2775	.0853		043	N/A ⁷	N/A ⁷		043	N/A ⁷	N/A ⁷		041	.0518	.0159		042	.07	.0215
Nebraska	NE	043	.261	.0803		043	.261	.0803		043	.261	.0803		043	.261	.0803		043	.261	.0803
Nevada	NV	043	.27	.0829		041	N/A	N/A		041	N/A	N/A		043	.22	.0676		043	.21	.0646
New Brunswick	NB	041	.5499	.169		041	.4718	.145		041	N/A	N/A		041	.218	.067		041	.5499	.169
New Foundland	NL	041	.5368	.165		041	.5368	.165		041	N/A	N/A		041	.2278	.07		041	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 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.

³ As of 3/1/2005, retail fuel outlets located on Indian reservations in ID and owned by a tribe or an enrolled member of a tribe are not required to pay ID fuel tax. If you purchase untaxed fuel from one of these retail outlets for use in an IFTA vehicle, the untaxed fuel must be included in total gals, but not included as tax paid fuel on your IFTA Tax Report. See http://www.tax.idaho.gov/Fuel_PurchasedOn_Idaho_IndianReservations_04-15-05.htm or for additional info call 1-800-972-7660 ext 7536.

⁴ CNG rate is per 100 standard cubic feet.

* Surcharge
 ** Period rate change is effective

Use for 1st Quarter 2006 only.

Note: Gallon - U.S. \$ per gallon (p/g); Liter - Canadian \$ per liter (p/l) U.S./Canada exchange rate - 1.1633 - 0.8596

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	037	.18	.0554		037	N/A	N/A		037	N/A	N/A		037	N/A	N/A		037	N/A	N/A
New Jersey	NJ	039	.175	.0537		039	.145	.0446		039	.145	.0446		039	.0925	.0284		039	.0925	.0284
New Mexico	NM	043	.21	.0646		041	N/A	N/A		041	N/A	N/A		043	N/A	N/A		042	N/A	N/A
New York	NY	041	.4165	.128		041	.422	.1297		041	.422	.1297		041	.263	.0809		041	.422	.1297
No. Carolina	NC	043	.299	.0919		043	.299	.0919		043	.299	.0919		043	.299	.0919		043	.299	.0919
No. Dakota	ND	043	.23	.0707		043	.23	.0707		043	N/A	N/A		043	.23	.0707		043	.23	.0707
Nova Scotia	NS	041	.5011	.154		042	.5043	.155		041	N/A	N/A		041	.2278	.07		041	N/A	N/A
Ohio	OH	083	.28	.0861		083	.28	.0861		083	.28	.0861		083	.28	.0861		057	N/A	N/A
Oklahoma	OK	043	.13	.0399		043	.16	.0492		043	N/A	N/A		043	.16	.0492		043	.16	.0492
Ontario	ON	037	.4653	.143		037	.4783	.147		037	N/A ⁸	N/A ⁸		037	.1399	.043		037	N/A	N/A
Oregon	OR	041	N/A	N/A		041	N/A	N/A		041	N/A	N/A		041	N/A	N/A		041	N/A	N/A
Pennsylvania	PA	048	.381 ⁹	.1171 ⁹		048	.312	.0959		048	.208	.064		048	.228	.07		048	.079 ⁹	.0243 ⁹
Prince Edward Is	PE	042	.6475	.199		042	.6573	.202		041	N/A	N/A		042	.5532	.17		041	N/A	N/A
Quebec	QC	043	.5271	.162		041	.4945	.152		041	.5271	.162		041	N/A	N/A		041	N/A	N/A
Rhode Island	RI	039	.30	.0923		039	.30	.0923		039	.30	.0923		039	.30	.0923		039	N/A	N/A
Saskatchewan	SK	043	.4881	.15		043	.4881	.15		043	.4881	.15		043	.2929	.09		041	N/A	N/A
So. Carolina	SC	041	.16	.0492		041	.16	.0492		041	.16	.0492		041	.16	.0492		041	.16	.0492
So. Dakota	SD	043	.22	.0676		041	N/A	N/A		041	N/A	N/A		043	.20	.0614		043	.10	.0307
Tennessee	TN	043	.17	.0522		043	.20	.0614		041	N/A	N/A		043	.14	.043		041	.13 ¹⁰	.0399 ¹⁰
Texas	TX	043	.20	.0614		043	.20	.0614		043	.20	.0614		043	.15	.0461		043	.15	.0461
Utah	UT	043	.245	.0753		043	.245	.0753		043	.245	.0753		043	N/A ¹¹	N/A ¹¹		043	N/A ¹¹	N/A ¹¹
Vermont	VT	051	.26	.0799		038	N/A	N/A		038	N/A	N/A		038	N/A	N/A		038	N/A	N/A
Virginia	VA	081	.16	.0492		081	.16	.0492		081	.16	.0492		081	.16	.0492		081	.16	.0492
Virginia*	VA	082	.035	.0107		082	.035	.0107		082	.035	.0107		082	.035	.0107		082	.035	.0107
Washington	WA	043	.31	.0953		043	.31	.0953		043	.31	.0953		041	N/A	N/A		041	N/A	N/A
West Virginia	WV	041	.27	.0829		041	.27	.0829		041	.27	.0829		041	.27	.0829		041	.27	.0829
Wisconsin	WI	043	.329	.1011		043	.329	.1011		043	.329	.1011		043	.219	.0674		043	.239	.0734
Wyoming	WY	043	.14	.043		043	.14	.043		043	N/A	N/A		041	N/A	N/A		041	N/A	N/A

⁵ Natural gas - LNG and CNG 100 cubic feet.

⁶ 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.

⁷ MT no longer requires gasoline, gasohol or ethanol to be reported on the IFTA Tax Report.

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 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

NOTE: Footnotes may have been edited due to space constraints. For complete wording of footnotes, go to www.iftach.org.