

Use for 2nd Quarter 2009 only. IFTA Final Fuel Use Tax Rate and Rate Code Table 2

IFTA-105.1

Note: Only use this rate schedule for the period April 1 - June 30, 2009.

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

U.S./Canada exchange rate - 1.2723 - 0.786

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
Alabama AL		042	.16	.0538		042	.16	.0538		042	.16	.0538		042	.16	.0538		042	.19	.0639		042	.16	.0538
Alberta AB		042	.2678	.09		042	.2678	.09 [†]		042	.2678	.09		042	.2678	.09 [†]		042	N/A	N/A		042	.2678	.09
Arizona AZ		042	N/A	N/A		042	N/A	N/A		042	N/A	N/A		042	N/A	N/A		042	N/A	N/A		042	N/A	N/A
Arkansas AR		042	N/A	N/A		042	.215	.0723		042	.215	.0723		042	.215	.0723		042	N/A	N/A		042	.215	.0723
British Columbia BC		042	N/A	N/A		042	N/A	N/A		042	N/A	N/A		042	N/A	N/A		042	N/A	N/A		042	N/A	N/A
California CA		042	.3496	.1176		042	.09	.0303		042	.09	.0303		042	N/A	N/A		042	.06	.0202		042	.09	.0303
Colorado CO		042	.22	.0739		042	.22	.0739		042	.22	.0739		042	.22	.0739		042	.205	.069		042	.22	.0739
Connecticut CT		042	.25	.0841		042	.25	.0841		042	.25	.0841		042	.25	.0841		042	.26	.0874		042	.25	.0841
Delaware DE		042	.22	.0739		042	.22	.0739		042	.22	.0739		042	.23	.0774		042	.22	.0739		042	.23	.0774
Florida FL		042	N/A	N/A		042	N/A	N/A		042	N/A	N/A		042	.2117	.0711		042	N/A	N/A		042	N/A	N/A
Georgia GA		046	.113	.038		046	.114	.0383		046	.113	.038		046	.114	.0383		046	.113	.038		046	.113	.038
Georgia GA	05/01/2009	047	.124	.0417	05/01/2009	047	.125	.042	05/01/2009	047	.124	.0417	05/01/2009	047	.125	.042	05/01/2009	047	.124	.0417	05/01/2009	047	.124	.0417
Idaho ID		042	.25	.0841		042	N/A	N/A		042	N/A	N/A		042	N/A	N/A		042	N/A	N/A		042	N/A	N/A
Illinois IL		042	.373	.1253		042	.373	.1253		042	.373	.1253		042	.373	.1253		042	.335	.1126		042	.373	.1253
Indiana IN		048	.18	.0606		048	.18	.0606		048	.18	.0606		083	.18	.0606		083	.16	.0538		083	.16	.0538
Indiana* IN		049	.11	.037		049	.11	.037		049	.11	.037		084	.11	.037		084	.11	.037		084	.11	.037
Iowa IA		042	.20	.0672		042	.19	.0639		042	.20	.0672		042	.19	.0639		042	.20	.0672		042	.20	.0672
Kansas KS		042	.26	.0874		042	.17	.0571		042	.24	.0807		042	.24	.0807		042	.23	.0774		042	.26	.0874
Kentucky KY		083	.181	.0608		083	.211	.0709		083	.211	.0709		083	.211	.0709		083	.181	.0608		083	.211	.0709
Kentucky* KY		084	.084	.0282		084	.036	.0121		084	.036	.0121		084	.036	.0121		084	.084	.0282		084	.036	.0121
Louisiana LA		042	.20	.0672		042	.20	.0672		042	.20	.0672		042	.20	.0672		042	.16	.0538		042	.20	.0672
Maine ME		042	N/A	N/A		042	N/A	N/A		042	N/A	N/A		042	N/A	N/A		043	.239	.0803		043	.157	.0528
Manitoba MB		042	N/A	N/A		042	.2678	.09		042	.3421	.115		042	.3421	.115		042	N/A	N/A		042	.3421	.115
Maryland MD		042	.2425	.0816		042	.235	.079		042	.235	.079		042	.235	.079		042	.235	.079		042	.235	.079
Massachusetts MA		042	.21	.0706		042	.21	.0706		042	.21	.0706		042	.21	.0706		042	.222	.0747		042	.21	.0706
Michigan MI		042	N/A	N/A		042	N/A	N/A		042	N/A	N/A		042	N/A	N/A		042	N/A	N/A		042	N/A	N/A
Minnesota MN		043	.255	.0858		043	.1811	.0608		043	.1439	.0483		043	.255	.0858		043	.153	.0514		043	.255	.0858
Mississippi MS		042	.18	.0606		042	.18	.0606		042	.18	.0606		042	.18	.0606		042	.18	.0606		042	.18	.0606
Missouri MO		042	.17	.0571		042	.17	.0571		042	.17	.0571		042	.17	.0571		042	.17	.0571		042	.17	.0571
Montana MT		042	N/A	N/A		042	N/A	N/A		042	N/A	N/A		042	N/A	N/A		042	N/A	N/A		042	N/A	N/A
Nebraska NE		042	.264	.0887		042	.264	.0887		042	.264	.0887		042	.264	.0887		042	.264	.0887		042	.264	.0887
Nevada NV		042	.19	.0639		042	.23	.0774		042	N/A	N/A		042	.23	.0774		042	.27	.0907		042	.23	.0774
New Brunswick NB		042	.5028	.169		042	.3183	.107		042	.5028	.169		042	.3183	.107		042	.5028	.169		042	.5028	.169

* Surcharge
 ** Period rate change is effective

[†]NOTE: FOR FOOTNOTES CONCERNING EACH OF THESE TAX RATES, GO TO WWW.IFTACH.ORG AND CLICK ON TAX RATES.

N/C = No Change

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Newfoundland NL		042	N/A	N/A		042	N/A	N/A		042	N/A	N/A		042	N/A	N/A		042	N/A	N/A		042	N/A	N/A
New Hampshire NH		042	N/A	N/A		042	N/A	N/A		042	N/A	N/A		042	N/A	N/A		042	N/A	N/A		042	N/A	N/A
New Jersey NJ		042	N/A	N/A		042	N/A	N/A		042	N/A	N/A		042	.145	.0487		042	.0925	.031		042	.145	.0487
New Mexico NM		042	N/A	N/A		042	N/A	N/A		042	N/A	N/A		042	N/A	N/A		042	N/A	N/A		042	N/A	N/A
New York NY		042	.379	.1274		042	N/A	N/A		042	.379	.1274		042	.379	.1274		042	.379	.1274		042	.379	.1274
No. Carolina NC		042	.299	.1005		042	.299	.1005		042	.299	.1005		042	.299	.1005		042	.299	.1005		042	.299	.1005
No. Dakota ND		042	N/A	N/A		042	N/A	N/A		042	N/A	N/A		042	.23	.0774		042	N/A	N/A		042	N/A	N/A
Nova Scotia NS		042	N/A	N/A		042	N/A	N/A		042	N/A	N/A		042	N/A	N/A		042	N/A	N/A		042	N/A	N/A
Ohio OH		068	.28	.0941		068	.28	.0941		068	.28	.0941		068	.28	.0941		068	.28	.0941		068	.28	.0941
Oklahoma OK		042	N/A	N/A		042	N/A	N/A		042	N/A	N/A		042	.16	.0538		042	.16	.0538		042	N/A	N/A
Ontario ON		042	.4373	.147		042	.4373	.147		042	.4373	.147		042	.4373	.147		042	N/A	N/A		042	N/A	N/A
Oregon OR		042	N/A	N/A		042	N/A	N/A		042	N/A	N/A		042	N/A	N/A		042	N/A	N/A		042	N/A	N/A
Pennsylvania PA		042	.381	.1281		042	.219	.0737		042	.178	.0598		042	.312	.1048		042	.182	.0612		042	.154	.0518
Prince Edward Is PE		042	N/A	N/A		042	N/A	N/A		042	N/A	N/A		042	N/A	N/A		042	N/A	N/A		042	N/A	N/A
Quebec QC		042	.482	.162		042	.482	.162		042	.4522	.152		042	.4522	.152		042	N/A	N/A		042	.4522	.152
Rhode Island RI		042	.30	.1009		042	.30	.1009		042	.30	.1009		042	.30	.1009		042	.30	.1009		042	.30	.1009
Saskatchewan SK		042	.4463	.15		042	.4463	.15		042	.4463	.15		042	.4463	.15		042	N/A	N/A		042	.4463	.15
So. Carolina SC		042	N/A	N/A		042	N/A	N/A		042	N/A	N/A		042	.16	.0538		042	.16	.0538		042	.16	.0538
So. Dakota SD		042	N/A	N/A		042	.10	.0336		042	.10	.0336		042	N/A	N/A		042	N/A	N/A		042	N/A	N/A
Tennessee TN		042	N/A	N/A		042	N/A	N/A		042	N/A	N/A		042	N/A	N/A		042	N/A	N/A		042	N/A	N/A
Texas TX		042	.20	.0672		042	.20	.0672		042	.20	.0672		042	.20	.0672		042	.15	.0504		042	.20	.0672
Utah UT		042	.245	.0823		042	.245	.0823		042	.245	.0823		042	.245	.0823		042	N/A	N/A		042	.245	.0823
Vermont VT		042	N/A	N/A		042	N/A	N/A		042	N/A	N/A		042	N/A	N/A		042	N/A	N/A		042	N/A	N/A
Virginia VA		083	.175	.0588		083	.175	.0588		083	.175	.0588		083	.175	.0588		083	.175	.0588		083	.175	.0588
Virginia* VA		084	.035	.0117		084	.035	.0117		084	.035	.0117		084	.035	.0117		084	.035	.0117		084	.035	.0117
Washington WA		042	N/A	N/A		042	N/A	N/A		042	N/A	N/A		042	.375	.1261		042	N/A	N/A		042	N/A	N/A
West Virginia WV		042	.322	.1083		042	.322	.1083		042	.322	.1083		042	.322	.1083		042	.322	.1083		042	.322	.1083
Wisconsin WI		042	.329	.1106		042	.329	.1106		042	.329	.1106		042	.329	.1106		042	.247	.0831		042	.329	.1106
Wyoming WY		042	N/A	N/A		042	N/A	N/A		042	N/A	N/A		042	.14	.0471		042	N/A	N/A		042	N/A	N/A

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