

Use for 4th Quarter 2025 only.

IFTA Final Fuel Use Tax Rate and Rate Code Table 1

IFTA-105

Note: Only use this rate schedule for the Period October 1 - December 31, 2025

		D (Diesel)				G (Motor Fuel Gasoline)				E (Ethanol)				P (Propane (LPG))				C (CNG (Natural Gas))				J (Biodiesel)			
Jurisdiction		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		122	.31	.113		122	.30	.1094		122	.30	.1094		122	.31	.113		121	.13	.0473		80	.31	.113
Alberta	AB†		122	.3567	.13		122	.3567	.13		122	.3567	.13		122	.2579	.094		121	N/A	N/A		78	.3567	.13
Arizona	AZ†		131	.26	.0948		122	.18	.0657		122	N/A	N/A		131	N/A	N/A		124	N/A	N/A		78	.26	.0948
Arkansas	AR†		122	.285	.1039		122	.247	.0901		122	.247	.0901		122	.165	.0602		122	.05	.0182		78	.285	.1039
British Columbia	BC†		121	.4115	.15		121	.3978	.145		119	.3978	.145		121	.0741	.027		120	N/A	N/A		78	.4115	.15
California	CA†		121	.971	.3539		120	N/A	N/A		120	.09	.0328		120	.06	.0219		120	.0887	.0323		79	.971	.3539
Colorado	CO		122	.325	.1185		122	.27	.0984		121	.27	.0984		122	.135	.0493		122	.183	.0666		78	.325	.1185
Connecticut	CT†		121	.489	.1783		120	.25	.0912		120	.25	.0912		120	.26	.0948		120	.26	.0948		78	.489	.1783
Delaware	DE		118	.22	.0802		118	.23	.0839		118	.23	.0839		118	.22	.0802		118	.22	.0802		78	.22	.0802
Florida	FL†		122	.4027	.1468		123	.404	.1472		122	N/A	N/A		121	N/A	N/A		120	N/A	N/A		78	.4027	.1468
Georgia	GA†		122	.371	.1352		126	.331	.1207		126	.331	.1207		121	.331	.1207		126	.331	.1207		79	.371	.1352
Idaho	ID†		122	.32	.1166		120	N/A	N/A		120	N/A	N/A		122	.232	.0846		122	.32	.1166		78	.32	.1166
Illinois	IL†		122	.749	.273		122	.669	.2439		122	.669	.2439		122	.73	.2661		122	.609	.222		78	.749	.273
Indiana	IN†		210	.61	.2224		214	.36	.1312		214	.36	.1312		242	.00	.00		210	.61	.2224		117	.61	.2224
Indiana*	IN†		210	N/A	N/A		214	N/A	N/A		214	N/A	N/A		243	.61	.2224		210	N/A	N/A		117	N/A	N/A
Iowa	IA†		123	.325	.1185		123	.30	.1094		123	.265	.0966		123	.30	.1094		122	.31	.113		79	.298	.1086
Kansas	KS		122	.26	.0948		122	.24	.0875		122	.24	.0875		122	.23	.0839		122	.24	.0875		78	.26	.0948
Kentucky	KY		235	.22	.0802		235	.25	.0912		235	.25	.0912		235	.25	.0912		235	.22	.0802		124	.22	.0802
Kentucky*	KY		236	.105	.0382		236	.045	.0164		236	.045	.0164		236	.045	.0164		236	.105	.0382		125	.105	.0382
Louisiana	LA†		122	.20	.0728		122	.20	.0728		122	.20	.0728		122	.146	.0533		122	.20	.0728		78	.20	.0728
Maine	ME		117	.312	.1137		116	N/A	N/A		117	.198	.0722		117	.219	.0799		117	.3078	.1122		78	.312	.1137
Manitoba	MB†		124	.3429	.125		123	.3429	.125		123	.3429	.125		123	.0823	.03		121	.2469	.09		79	.3429	.125
Maryland	MD†		120	.4675	.1704		120	.46	.1676		120	.46	.1676		120	.46	.1676		120	.46	.1676		78	.4675	.1704
Massachusetts	MA		121	.24	.0875		121	.24	.0875		121	.24	.0875		120	.236	.0861		120	.236	.0861		79	.24	.0875
Michigan	MI		144	.507	.1847		121	.455	.1658		121	.455	.1658		121	.507	.1847		121	.455	.1658		78	.507	.1847
Minnesota	MN†		123	.318	.1159		123	.318	.1159		123	.318	.1159		123	.239	.0871		123	.318	.1159		79	.318	.1159
Mississippi	MS†		122	.21	.0766		122	.21	.0766		122	.21	.0766		122	.17	.0619		122	.228	.0831		78	.21	.0766
Missouri	MO†		122	.295	.1075		121	.295	.1075		120	.295	.1075		122	.17	.0619		122	.17	.0619		78	.295	.1075
Montana	MT†		122	.2975	.1084		122	N/A	N/A		122	N/A	N/A		120	.0518	.0189		121	.07	.0255		78	.2975	.1084
Nebraska	NE		122	.318	.1159		122	.318	.1159		122	.318	.1159		122	.318	.1159		122	.318	.1159		78	.318	.1159
Nevada	NV		122	.27	.0984		120	.23	.0839		120	.23	.0839		122	.064	.0233		122	.21	.0766		78	.27	.0984
New Brunswick	NB		120	.4239	.1545		120	.2982	.1087		120	.2982	.1087		120	.1838	.067		120	.4239	.1545		78	.4239	.1545
New Hampshire	NH		116	.222	.081		116	N/A	N/A		116	N/A	N/A		116	.222	.081		116	.222	.081		78	.222	.081
New Jersey	NJ		118	.519	.1892		119	.449	.1636		119	.449	.1636		119	.3965	.1446		119	N/A	N/A		79	.519	.1892
New Mexico	NM†		122	.21	.0766		120	.12	.0437		120	.12	.0437		122	.12	.0437		121	.133	.0484		78	.12	.0437
New York	NY†		120	.3875	.1413		120	.405	.1476		120	.405	.1476		120	.24	.0875		120	N/A	N/A		78	N/A	N/A
Newfoundland	NL		124	.2606	.095		125	.2058	.075		120	N/A	N/A		123	.1921	.07		120	N/A	N/A		78	N/A	N/A
North Carolina	NC†		122	.403	.1469		122	.403	.1469		122	.403	.1469		122	.403	.1469		122	.403	.1469		78	.403	.1469
North Dakota	ND		122	.23	.0839		122	.23	.0839		122	N/A	N/A		122	.23	.0839		122	.23	.0839		78	.23	.0839
Nova Scotia	NS		120	.4225	.154		121	.4252	.155		120	N/A	N/A		120	.1921	.07		120	.4225	.154		78	.4225	.154
Ohio	OH†		162	.47	.1714		162	.385	.1403		162	.385	.1403		162	.47	.1714		136	.47	.1714		78	.47	.1714
Oklahoma	OK		122	.19	.0693		122	.19	.0693		122	.19	.0693		122	.16	.0584		122	.05	.0182		78	.19	.0693

* Surcharge

** Period rate change is effective

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

FOR IMPORTANT NOTICES AND THE MOST RECENT JURISDICTION MEMOS, GO TO WWW.IFTACH.ORG AND CLICK IMPORTANT NOTICES.

N/C = No Change

IFTA-105 (12/25)

		D (Diesel)				G (Motor Fuel Gasoline)				E (Ethanol)				P (Propane (LPG))				C (CNG (Natural Gas))				J (Biodiesel)			
Jurisdiction		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
Ontario	ON†		116	.2469	.09		116	.2469	.09		116	.2469	.09		116	N/A	N/A		116	N/A	N/A		78	.2469	.09
Oregon	OR		120	N/A	N/A		120	N/A	N/A		120	N/A	N/A		120	N/A	N/A		120	N/A	N/A		78	N/A	N/A
Pennsylvania	PA†		127	.741	.2701		127	.576	.21		127	.384	.14		127	.425	.1549		127	.576	.21		78	.741	.2701
Prince Edward Is	PE†		122	.3882	.1415		122	.2324	.0847		121	.2324	.0847		122	N/A	N/A		121	.2324	.0847		78	N/A	N/A
Quebec	QC		122	.5542	.202		120	.5267	.192		120	.5542	.202		120	N/A	N/A		120	N/A	N/A		78	.5542	.202
Rhode Island	RI†		118	.40	.1458		118	.40	.1458		118	.40	.1458		118	.40	.1458		118	.40	.1458		78	.40	.1458
Saskatchewan	SK		122	.4115	.15		122	.4115	.15		122	.4115	.15		122	.2469	.09		120	N/A	N/A		78	.4115	.15
South Carolina	SC†		120	.28	.1021		120	.28	.1021		120	.28	.1021		120	.28	.1021		120	.28	.1021		78	.28	.1021
South Dakota	SD		122	.28	.1021		120	.28	.1021		120	.14	.051		122	.20	.0728		122	.10	.0364		78	.28	.1021
Tennessee	TN†		122	.27	.0984		122	.26	.0948		120	.26	.0948		122	.22	.0802		120	.21	.0766		78	.27	.0984
Texas	TX†		122	.20	.0728		122	.20	.0728		122	.20	.0728		123	N/A	N/A		122	.15	.0546		78	.20	.0728
Utah	UT†		122	.385	.1403		122	.385	.1403		122	.385	.1403		122	N/A	N/A		122	.207	.0755		78	.385	.1403
Vermont	VT		130	.31	.113		117	N/A	N/A		117	N/A	N/A		117	N/A	N/A		117	N/A	N/A		78	N/A	N/A
Virginia	VA†		239	.327	.1192		239	.317	.1156		239	.317	.1156		239	.317	.1156		239	.317	.1156		154	.327	.1192
Virginia*	VA†		240	.143	.0522		240	.153	.0557		240	.153	.0557		240	.153	.0557		240	.153	.0557		155	.143	.0522
Washington	WA†		123	.584	.2129		123	.554	.202		123	.554	.202		120	N/A	N/A		120	N/A	N/A		79	.584	.2129
West Virginia	WV		120	.357	.1301		120	.357	.1301		120	.357	.1301		120	.195	.0711		120	.243	.0886		78	.357	.1301
Wisconsin	WI		122	.329	.1199		122	.329	.1199		122	.329	.1199		122	.226	.0824		122	.247	.0901		78	.329	.1199
Wyoming	WY†		122	.24	.0875		122	.24	.0875		122	.24	.0875		120	.24	.0875		120	.24	.0875		78	.24	.0875

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