

**International Fuel Tax Agreement (IFTA)
U.S./Canada Exchange Rate 1.3660 – 0.7321
4th Quarter 2003 Fuel Tax Rates**

All rates are U.S. currency # Refer to footnotes		Gasoline	Special Diesel	Gasohol	Propane	LNG	CNG	Ethanol	Methanol	E85	M85	A55
ALABAMA	AL	0.1600	0.1700	0.1600	-	-	-	-	-	-	-	-
ARIZONA #12	AZ	-	0.2600	-	-	-	-	-	-	-	-	-
ARKANSAS	AR	0.2150	0.2250	0.2150	0.1650	-	0.0500	0.2150	0.2150	-	-	-
CALIFORNIA #1	CA	-	0.2630	-	0.0600	0.0600	0.0700	0.0900	0.0900	0.0900	0.0900	0.2630
COLORADO	CO	0.2200	0.2050	0.2200	0.2050	0.2050	0.2050	0.2050	0.2050	0.2050	0.2050	0.2050
CONNECTICUT	CT	0.2500	0.2600	0.2400	-	-	-	0.3200	0.3200	0.3200	0.3200	0.3200
DELAWARE	DE	0.2300	0.2200	0.2300	0.2200	0.2200	0.2200	0.2300	0.2300	0.2200	0.2200	0.2200
FLORIDA	FL	0.1917	0.2877	0.1917	-	-	-	-	-	-	-	-
GEORGIA	GA	0.1131	0.1131	0.1131	0.1131	0.1131	0.1131	0.1131	0.1131	0.1131	0.1131	0.1131
IDAHO #10	ID	-	0.2500	-	0.1810	-	0.1970	-	-	-	-	0.2500
ILLINOIS	IL	0.2580	0.2870	0.2580	0.2530	0.2730	0.2730	0.2580	0.2580	0.2580	0.2580	0.2580
INDIANA	IN	0.1800	0.1600	0.1800	0.1600	0.1600	0.1600	0.1600	0.1600	-	-	-
INDIANA SurChg	IN	0.1100	0.1100	0.1100	0.1100	0.1100	0.1100	0.1100	0.1100	-	-	-
IOWA	IA	0.2030	0.2250	0.1900	0.2000	0.2000	0.1600	0.1900	0.2000	0.1900	0.2000	0.2000
KANSAS	KS	0.2400	0.2600	0.2400	0.2300	0.2300	0.2300	0.2600	0.2600	0.2400	0.2400	0.2600
KENTUCKY	KY	0.1500	0.1200	0.1500	0.1500	0.1200	0.1200	0.1500	0.1500	0.1500	0.1500	0.1200
KENTUCKY SurChg	KY	0.0220	0.0520	0.0220	0.0220	0.0520	0.0520	0.0220	0.0220	0.0220	0.0220	0.0520
LOUISIANA	LA	0.2000	0.2000	0.2000	0.1600	0.1600	0.1600	0.2000	0.2000	0.2000	0.2000	0.2000
MAINE #8	ME	-	0.2570	-	0.1790	0.1400	0.0191	0.1560	0.1250	-	-	-
MARYLAND	MD	0.2350	0.2425	0.2350	0.2350	0.2350	0.2350	0.2350	0.2350	0.2350	0.2350	0.2425
MASSACHUSETTS	MA	0.2100	0.2100	0.2100	0.1510	0.1510	0.1510	0.2100	0.2100	0.2100	0.2100	0.2100
MICHIGAN	MI	-	0.2250	-	-	-	-	-	-	-	-	-
MINNESOTA	MN	0.2000	0.2000	0.2000	0.1500	0.1200	0.2000	0.2000	0.2000	0.1420	0.2000	0.2000
MISSISSIPPI #2	MS	0.1800	0.1800	0.1800	0.1700	0.1800	0.1800	0.1800	0.1800	0.1800	0.1800	0.1800
MISSOURI #3	MO	0.1700	0.1700	0.1700	0.1700	0.1700	0.1700	0.1700	0.1700	0.1700	0.1700	0.1700
MONTANA	MT	0.2700	0.2775	0.2700	0.0518	-	0.0700	0.2700	-	-	-	-
NEBRASKA	NE	0.2460	0.2460	0.2460	0.2460	-	0.2460	-	-	-	-	-
NEVADA	NV	-	0.2700	-	0.2200	0.2700	0.2100	-	-	-	-	0.1900
NEW HAMPSHIRE	NH	-	0.1800	-	-	-	-	-	-	-	-	-
NEW JERSEY	NJ	0.1450	0.1750	0.1450	0.0925	0.0925	0.0925	0.1450	0.1450	-	-	-
NEW MEXICO	NM	-	0.1800	-	-	-	-	-	-	-	-	-
NEW YORK	NY	0.3150	0.3015	0.3150	0.1750	0.3150	0.3150	0.3150	0.3150	0.3150	0.3150	0.3150
NORTH CAROLINA	NC	0.2420	0.2420	0.2420	0.2420	0.2420	0.2420	0.2420	0.2420	0.2420	0.2420	0.2420
NORTH DAKOTA	ND	0.2100	0.2100	0.2100	0.2100	-	0.2100	-	-	-	-	-
OHIO	OH	0.2400	0.2400	0.2400	0.2400	0.2400	-	0.2400	0.2400	0.2400	0.2400	0.2400
OHIO SurChg	OH	0.0300	0.0300	0.0300	0.0300	0.0300	-	0.0300	0.0300	0.0300	0.0300	0.0300
OKLAHOMA	OK	0.1600	0.1300	0.1600	0.1600	0.1600	0.1600	-	-	-	-	-
PENNSYLVANIA #4	PA	0.2590	0.3080	0.2590	0.1890	0.1510	0.0660	0.1730	0.1280	0.2390	0.1480	0.3080
RHODE ISLAND #5	RI	0.3000	0.3000	0.3000	0.3000	0.3000	-	0.3000	0.3000	0.3000	0.3000	0.3000

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SOUTH CAROLINA	SC	0.1600	0.1600	0.1600	0.1600	0.1600	0.1600	0.1600	0.1600	-	-	-
SOUTH DAKOTA	SD	-	0.2200	-	0.2000	-	0.1000	-	-	0.1000	0.1000	-
TENNESSEE	TN	0.2000	0.1700	-	0.1400	-	-	-	-	-	-	-
TEXAS #11	TX	0.2000	0.2000	0.2000	0.1500	0.1500	0.1500	0.2000	0.2000	0.2000	0.2000	0.2000
UTAH #7	UT	0.2450	0.2450	0.2450	-	-	-	0.2450	0.2450	0.2450	0.2450	0.2450
VERMONT	VT	-	0.2600	-	-	-	-	-	-	-	-	-
VIRGINIA	VA	0.1600	0.1600	0.1600	0.1600	0.1600	0.1600	0.1600	0.1600	0.1600	0.1600	0.1600
VIRGINIA SurChg	VA	0.0350	0.0350	0.0350	0.0350	0.0350	0.0350	0.0350	0.0350	0.0350	0.0350	0.0350
WASHINGTON	WA	0.2800	0.2800	0.2800	-	-	-	0.2800	-	-	-	-
WEST VIRGINIA	WV	0.2535	0.2535	0.2535	0.2535	0.2535	0.2535	0.2535	0.2535	0.2535	0.2535	0.2535
WISCONSIN	WI	0.3150	0.3150	0.3150	0.2080	0.2280	0.2280	0.3150	0.3150	0.3150	0.3150	0.3150
WYOMING	WY	0.1400	0.1400	0.1400	-	-	-	-	-	-	-	-
ALBERTA	AB	0.2494	0.2494	0.2369	0.1801	-	-	-	0.2494	0.0374	0.2494	0.2494
BRITISH COLUMBIA #9	BC	0.4018	0.4157	-	0.0748	-	-	-	-	-	-	-
MANITOBA	MB	0.3187	0.3020	0.2494	0.0832	-	-	0.3187	0.3187	0.3187	0.3187	-
NEW BRUNSWICK	NB	0.4018	0.4683	-	0.1857	0.4683	0.4683	-	-	-	-	-
NEWFOUNDLAND	NL	0.4572	0.4572	-	0.1940	-	-	-	-	-	-	-
NOVA SCOTIA	NS	0.4295	0.4267	-	0.1940	-	-	-	-	-	-	-
ONTARIO #6	ON	0.4073	0.3963	0.4073	0.1192	-	-	-	-	0.4073	0.4073	0.4073
PRINCE EDWARD ISLAND	PE	0.3879	0.3741	-	0.3879	-	-	-	-	-	-	-
QUEBEC	QC	0.4212	0.4489	0.4212	-	-	-	0.4489	0.4212	0.4489	0.4212	0.4489
SASKATCHEWAN	SK	0.4157	0.4157	0.4157	0.2494	-	-	0.4157	0.4157	0.4157	0.4157	0.4157

1-**CALIFORNIA** CNG to be reported for each 100 cubic feet at standard pressure and temperature. A blend of Alcohol when containing not more than 15% Gasoline or Diesel should be reported as E-85 or M-85.

2-**MISSISSIPPI** Natural Gas - LNG and CNG 100 cubic feet

3-**MISSOURI** Reporting is not required for propane &/or natural gas in the event that proper fuel decals have been obtained. If fuel decals have not been obtained, a fuel tax return must be completed using the \$0.17 fuel tax rate.

4-**PENNSYLVANIA** To convert CNG (scf) to gallons, multiply units by .0314. To convert CNG (lbs) to gallons, multiply units by .7087. Effective 10/1/97, 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.

5-**RHODE ISLAND** Effective January 1, 1998, propane gas and ethanol gasohol (containing 85% or more by volume of ethanol or other blend of alcohol) used in a fleet of ten (10) or more alternative fueled vehicles are exempt from fuel use tax. (IFTA, Inc. was notified of this change by Rhode Island June 15, 1998).

6-**ONTARIO** Licensees may apply for a tax refund directly to Ontario in respect of the ethanol or methanol component of the blend for gasoline. Effective June 18, 2002 licensees may also apply for a tax refund directly to Ontario, in respect of biodiesel fuel used as fuel or a fuel additive.

7-**UTAH** Propane and Natural Gas are considered clean fuels for Utah and tax is paid via the purchase of a Clean Special Fuel Certificate (Form TC-596). The certificate must be kept in the vehicle while the vehicle is in Utah. The annual fee for the Clean Special Fuel Certificate is \$82 for vehicles with two axles and a registered gross vehicle weight of 26,000 pounds or less and \$126 for vehicles with three axles or with a registered gross vehicle weight over 26,000 pounds. The Tax Commission will impose a penalty for using dyed fuel on the highways in addition to any Federal penalties.

8-**MAINE** CNG rate is per 100 standard cubic feet

9-**BRITISH COLUMBIA** PuriNOx (Trademark) is exempt from tax from August 1, 2001 to July 31, 2004.

10-**IDAHO** Gasoline Users - Idaho does not have a fuels use tax reporting requirement for gasoline-powered vehicles reported under IFTA. However, the tax-paid gasoline that IFTA licensees purchase in Idaho and consume in another jurisdiction where a duplicate tax is assessed on gasoline, may be eligible for a refund if the licensee's gasoline purchase meets Idaho's refund criteria. If you think you are eligible for this gasoline tax refund, contact the Idaho State Tax Commission at taxrep@tax.state.id.us or www2.state.id.us/tax/ifta.htm, to obtain the refund form (Form 75) or assistance in filing your claim.

11-**TEXAS** Effective September 1, 2001, the volume of water, fuel ethanol, or biodiesel blended with petroleum diesel fuel is exempt from fuel use tax. Water-based emulsions, fuel ethanol, or biodiesel fuel blends should continue to be reported as diesel fuel on the IFTA tax return. Carriers who have paid the Texas fuel use tax on the volume of water, fuel ethanol, or biodiesel blended with petroleum diesel by way of their IFTA return may apply for a tax refund directly from the Texas Comptroller of Public Accounts. Effective September 1, 2003, 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-**ARIZONA** Biodiesel fuel does not meet the Arizona statutory definition of an alternative fuel, therefore this fuel is taxable at the rate of \$0.26 per gallon.