

International Fuel Tax Agreement (IFTA)
U.S./Canada Exchange Rate 1.0670 – .9372
4th Quarter 2008 FINAL Fuel Tax Rates

All rates are U.S. currency # Refer to footnotes		Gasoline	Special Diesel	Gasohol	Propane	LNG	CNG	Ethanol	Methanol	E-85	M-85	A55	Biodiesel
ALABAMA	AL	0.1600	0.1900	0.1600	-	-	-	-	-	-	-	-	-
ARIZONA #9	AZ	-	0.2600	-	-	-	-	-	-	-	-	-	0.2600
ARKANSAS	AR	0.2150	0.2250	0.2150	0.1650	-	0.0500	0.2150	0.2150	0.2150	0.2150	-	0.2250
CALIFORNIA #1	CA	-	0.3660	-	0.0600	0.0600	0.0700	0.0900	0.0900	0.0900	0.0900	0.2780	-
COLORADO	CO	0.2200	0.2050	0.2200	0.2050	0.2050	0.2050	0.2200	0.2200	0.2200	0.2200	0.2200	0.2050
CONNECTICUT #17	CT	0.2500	0.4340	0.2500	0.2600	0.2600	0.2600	0.2500	0.2500	0.2500	0.2500	0.2500	0.4340
DELAWARE	DE	0.2300	0.2200	0.2300	0.2200	0.2200	0.2200	0.2300	0.2300	0.2200	0.2200	0.2200	0.2200
FLORIDA	FL	0.2067	0.3107	0.2067	-	-	-	-	-	-	-	-	0.3107
GEORGIA	GA	0.1580	0.1670	0.1580	0.1310	0.1570	0.1570	0.1570	0.1570	0.1580	0.1570	0.1570	0.1670
IDAHO #8	ID	-	0.2500	-	0.1810	-	0.1970	-	-	-	-	0.2500	-
ILLINOIS	IL	0.3430	0.3750	0.3430	0.3050	0.3050	0.3050	0.3430	0.3430	0.3430	0.3430	0.3430	0.3750
INDIANA	IN	0.1800	0.1600	0.1800	0.1600	0.1600	0.1600	0.1600	0.1600	0.1800	0.1800	0.1800	0.1600
INDIANA SurChg	IN	0.1100	0.1100	0.1100	0.1100	0.1100	0.1100	0.1100	0.1100	0.1100	0.1100	0.1100	0.1100
IOWA	IA	0.2100	0.2250	0.1900	0.2000	0.2000	0.1600	0.1900	0.2000	0.1900	0.2000	0.2000	0.2250
KANSAS	KS	0.2400	0.2600	0.2400	0.2300	0.2300	0.2300	0.2400	0.2600	0.1700	0.2400	0.2600	0.2600
KENTUCKY	KY	0.2110	0.1810	0.2110	0.2110	0.1810	0.1810	0.2110	0.2110	0.2110	0.2110	0.1810	-
KENTUCKY SurChg	KY	0.0360	0.0840	0.0360	0.0360	0.0840	0.0840	0.0360	0.0360	0.0360	0.0360	0.0840	-
LOUISIANA	LA	0.2000	0.2000	0.2000	0.1600	0.1600	0.1600	0.2000	0.2000	0.2000	0.2000	0.2000	0.2000
MAINE #7	ME	-	0.2960	-	0.2060	0.2390	0.2390	0.1960	0.1570	-	-	-	0.2960
MARYLAND	MD	0.2350	0.2425	0.2350	0.2350	0.2350	0.2350	0.2350	0.2350	0.2350	0.2350	0.2425	0.2425
MASSACHUSETTS	MA	0.2100	0.2100	0.2100	0.3360	0.3360	0.3360	0.2100	0.2100	0.2100	0.2100	0.2100	0.2100
MICHIGAN	MI	-	0.3100	-	-	-	-	-	-	-	-	-	0.3100
MINNESOTA	MN	0.2550	0.2550	0.2550	0.1913	0.1530	0.2550	0.2550	0.2550	0.1811	0.1439	0.2550	0.2550
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	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 #11	MT	-	0.2775	-	0.0518	-	0.0700	-	-	-	-	-	-
NEBRASKA	NE	0.2600	0.2600	0.2600	0.2600	0.2600	0.2600	0.2600	0.2600	0.2600	0.2600	0.2600	0.2600
NEVADA	NV	0.2300	0.2700	0.2300	0.2200	0.2700	0.2100	-	-	0.2300	-	0.1900	0.2700
NEW HAMPSHIRE	NH	-	0.1800	-	-	-	-	-	-	-	-	-	0.1800
NEW JERSEY	NJ	0.1450	0.1750	0.1450	0.0925	0.0925	0.0925	0.1450	0.1450	-	-	-	-
NEW MEXICO	NM	-	0.2100	-	-	-	-	-	-	-	-	-	-
NEW YORK #13	NY	0.3910	0.3735	0.3910	0.2270	0.3910	-	0.3910	0.3910	-	0.3910	0.3910	-
NORTH CAROLINA	NC	0.2990	0.2990	0.2990	0.2990	0.2990	0.2990	0.2990	0.2990	0.2990	0.2990	0.2990	0.2990
NORTH DAKOTA	ND	0.2300	0.2300	0.2300	0.2300	-	0.2300	-	-	-	-	-	-
OHIO	OH	0.2800	0.2800	0.2800	0.2800	0.2800	-	0.2800	0.2800	0.2800	0.2800	0.2800	0.2800
OKLAHOMA	OK	0.1600	0.1300	0.1600	0.1600	0.1600	0.1600	-	-	-	-	-	-
PENNSYLVANIA #4	PA	0.3120	0.3810	0.3120	0.2280	0.1820	0.0790	0.2080	0.1540	0.2190	0.1780	0.3810	0.3810
RHODE ISLAND	RI	0.3000	0.3000	0.3000	0.3000	0.3000	-	0.3000	0.3000	0.3000	0.3000	0.3000	0.3000
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	-	0.2200

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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. Dyed diesel fuel or dyed kerosene consumed in PA operations, by qualified motor vehicles authorized by the IRS to use dyed fuel on highway, is not taxable. **# 5 - ONTARIO** Licensees may apply for a tax refund directly to Ontario in respect of the 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. Biodiesel fuel must be reported under the fuel type 'Special Diesel'. As of Jan. 1, 2007 ethanol will be subject to gasoline tax in Ontario at the rate of 14.7 cents per litre. **# 6 - 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. **# 7 - MAINE** CNG rate is per 100 standard cubic feet. **# 8 - IDAHO** Fuel purchased on Idaho Indian Reservations - As of Nov. 1, 2007, diesel purchased from retail outlets on the Shoshone-Bannock Indian Reservation is Idaho tax-paid diesel for IFTA reporting and Idaho fuels tax refund purposes. However, diesel purchased from tribal-owned retail outlets on the Coeur d'Alene and Nez Perce Indian Reservations is not Idaho tax-paid diesel for IFTA reporting and refund purposes. Also as of March 1, 2005 all gasoline purchased from tribal-owned retail outlets on all Idaho Indian reservations is not Idaho tax paid gasoline and is not eligible for fuels tax refunds. If you have questions, please call toll free 800-972-7660 ext 7601 or 7702. **# 9 - ARIZONA** Biodiesel fuel does not meet the Arizona statutory definition of an alternative fuel. **# 10 - TENNESSEE** CNG is 5.66 lbs per gallon. **# 11 - MONTANA** Montana no longer requires gasoline, gasohol and ethanol to be reported on the IFTA tax return. **# 12 - WASHINGTON** **The state of Washington has entered into fuel tax agreements with several Washington Tribes regarding the taxation of motor vehicle fuel and special fuel sold at tribal fuel stations located on reservations or trust lands within Washington. Please see the "Exemptions" section for Washington Tribes located on the IFTA, Inc. website for further information.** **# 13 - NEW YORK** If your total gallons of B20 fuel purchased in New York exceed the taxable gallons of Diesel used in New York, an adjustment is required on your IFTA return. For details, see TSB-M-06(4)M, IFTA Reporting Requirements for the Consumption of B20 in New York State, on our Web site at www.nystax.gov or call 1-800-972-1233. **# 14 - TEXAS** Biodiesel (B100) and biodiesel blends (such as B20) purchased in Texas must be reported under the fuel type "DIESEL". Instructions for reporting biodiesel and biodiesel blends are online at <http://window.state.tx.us/taxinfo/fuels/ifta.html> or call toll free 1-800-252-1383. **# 15 - BRITISH COLUMBIA** Pure biodiesel (B100) and biodiesel blends (such as B99.9 or less) purchased in British Columbia must be reported on your IFTA return as fuel type "DIESEL". Effective July 1, 2008, carbon tax applies to fuels, including gasoline, diesel, and propane. Commencing with the Q3, 2008 quarter, IFTA licensees will report and remit motor fuel tax and carbon tax as combined on their IFTA Quarterly Tax Return form, the same form IFTA licensees currently use to report and remit motor fuel tax. The diesel rate has increased by \$0.0269/litre for the carbon tax, gasoline by an additional \$0.0234/litre, and propane by \$0.0154/litre. **#16 ALBERTA** Effective April 1, 2007, tax rates for gasohol, ethanol, and E-85 are changed to 9 cents per litre as a result of the discontinuance of the ethanol tax exemption program. The new Alberta Fuel Tax Act and new Fuel Tax Regulation which became effective April 1, 2007, also include a definition of biodiesel. Fuel that meets the definition of biodiesel will be taxed at 9 cents a litre. **#17 CONNECTICUT** See Policy Statement 92(10.1), Tables and Equivalents for Natural Gas and Propane for Motor Vehicle fuels Tax Purposes, for more information on computing the tax on motor vehicle fuels in gaseous form.