

International Fuel Tax Agreement (IFTA)
U.S./Canada Exchange Rate 1.3249 - 0.7548
4th Quarter 2015 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	0.1900	-	-	0.1600	0.1600	0.1600	0.1600	0.1600	0.1900
ARIZONA #8	AZ	0.1800	0.2600	0.1800	-	-	-	-	-	0.1800	0.1800	-	0.2600
ARKANSAS	AR	0.2150	0.2250	0.2150	0.1650	0.0500	0.0500	0.2150	0.2150	0.2150	0.2150	-	0.2250
CALIFORNIA #1	CA	-	0.4500	-	0.0600	0.1017	0.0887	0.0900	0.0900	0.0900	0.0900	0.4500	0.4500
COLORADO	CO	0.2200	0.2050	0.2200	0.0500	0.0500	0.0600	0.2200	0.2200	0.2200	0.2200	0.2200	0.2050
CONNECTICUT #16	CT	0.2500	0.5030	0.2500	0.2600	0.2600	0.2600	0.2500	0.2500	0.2500	0.2500	0.2500	0.5030
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 #19	FL	0.3159	0.3367	0.2987	-	-	-	-	-	-	-	-	0.3367
GEORGIA	GA	0.2600	0.2900	0.2600	0.2600	0.2600	0.2600	0.2600	0.2600	0.2600	0.2600	0.2600	0.2900
IDAHO #7	ID	-	0.3200	-	0.2320	0.3490	0.3200	-	-	-	-	0.3200	0.3200
ILLINOIS	IL	0.3830	0.4270	0.3830	0.2840	0.2840	0.2840	0.3830	0.3830	0.3830	0.3830	0.3830	0.4270
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	0.3080	0.3250	0.2930	0.3000	0.3250	0.3100	0.2930	0.3000	0.2930	0.3000	0.3000	0.2950
KANSAS	KS	0.2400	0.2600	0.2400	0.2300	0.2600	0.2400	0.2400	0.2600	0.1700	0.2400	0.2600	0.2600
KENTUCKY	KY	0.2460	0.2160	0.2460	0.2460	0.2160	0.2160	0.2460	0.2460	0.2460	0.2460	0.2160	0.2160
KENTUCKY SurChg	KY	0.0440	0.1020	0.0440	0.0440	0.1020	0.1020	0.0440	0.0440	0.0440	0.0440	0.1020	0.1020
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 #6	ME	-	0.3120	-	0.2190	0.1780	0.2430	0.1980	0.1470	-	-	-	0.3120
MARYLAND #21	MD	0.3210	0.3285	0.3210	0.3210	0.3210	0.3210	0.3210	0.3210	0.3210	0.3210	0.3285	0.3285
MASSACHUSETTS	MA	0.2400	0.2400	0.2400	0.2400	0.2400	0.2400	0.2400	0.2400	0.2400	0.2400	0.2400	0.2400
MICHIGAN	MI	-	0.2820	-	-	-	-	-	-	-	-	-	0.2820
MINNESOTA #17	MN	0.2850	0.2850	0.2850	0.2135	0.1710	0.2474	0.2850	0.2850	0.2025	-	0.2850	0.2850
MISSISSIPPI #2	MS	0.1800	0.1800	0.1800	0.1700	0.1800	0.2280	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
MONTANA #10	MT	-	0.2775	-	0.0518	-	0.0700	-	-	-	-	-	-
NEBRASKA	NE	0.2610	0.2610	0.2610	0.2610	0.2610	0.2610	0.2610	0.2610	0.2610	0.2610	0.2610	0.2610
NEVADA	NV	0.2300	0.2700	0.2300	0.2200	0.2700	0.2100	0.2300	0.2300	0.2300	-	0.1900	0.2700
NEW HAMPSHIRE	NH	-	0.2220	-	0.2220	0.2220	0.2220	-	-	-	-	-	0.2220
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 #12	NY	0.4150	0.4005	0.4150	0.2370	-	-	0.4150	0.4150	-	0.4150	0.4150	-
NORTH CAROLINA	NC	0.3600	0.3600	0.3600	0.3600	0.3600	0.3600	0.3600	0.3600	0.3600	0.3600	0.3600	0.3600
NORTH DAKOTA	ND	0.2300	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	0.0500	0.0500	0.1600	0.1600	0.1600	0.1600	0.1600	0.1300
PENNSYLVANIA #4	PA	0.5050	0.6420	0.5050	0.3720	0.3350	0.5050	0.3380	0.2530	0.3630	0.2920	0.6420	0.6420
RHODE ISLAND	RI	0.3300	0.3300	0.3300	0.3300	0.3300	-	0.3300	0.3300	0.3300	0.3300	0.3300	0.3300
SOUTH CAROLINA	SC	0.1600	0.1600	0.1600	0.1600	0.1600	0.1600	0.1600	0.1600	-	-	-	-
SOUTH DAKOTA #22	SD	-	0.2800	-	-	-	-	-	-	-	-	-	0.2800
TENNESSEE #9	TN	0.2000	0.1700	0.2000	0.1400	0.2000	0.1300	0.2000	0.2000	0.2000	0.2000	0.2000	0.1700
TEXAS #13	TX	0.2000	0.2000	0.2000	-	0.1500	0.1500	0.2000	0.2000	0.2000	0.2000	0.2000	0.2000
UTAH #23	UT	0.2450	0.2450	0.2450	-	0.1050	0.1050	0.2450	0.2450	0.2450	0.2450	0.2450	0.2450
VERMONT	VT	-	0.3100	-	-	-	-	-	-	-	-	-	-
VIRGINIA #20	VA	0.1620	0.2020	0.1620	0.1620	0.1620	0.1620	0.1620	0.1620	0.1620	0.1620	0.1620	0.2020
VIRGINIA SurChg #20	VA	0.0750	0.0350	0.0750	0.0750	0.0750	0.0750	0.0750	0.0750	0.0750	0.0750	0.0750	0.0350
WASHINGTON #11	WA	0.4450	0.4450	0.4450	-	-	-	0.4450	-	0.4450	-	-	0.4450

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WEST VIRGINIA	WV	0.3460	0.3460	0.3460	0.2110	0.1550	0.2400	0.3460	0.3460	0.3460	0.3460	0.3460	0.3460
WISCONSIN	WI	0.3290	0.3290	0.3290	0.2260	0.1970	0.2470	0.3290	0.3290	0.3290	0.3290	0.3290	0.3290
WYOMING	WY	0.2400	0.2400	0.2400	0.2400	0.2400	0.2400	-	-	0.2400	0.2400	0.2400	0.2400
ALBERTA #15	AB	0.3714	0.3714	0.3714	0.2685	-	-	0.3714	0.3714	0.3714	0.3714	0.3714	0.3714
BRITISH COLUMBIA #14	BC	0.6048	0.6477	-	0.2091	-	-	-	-	-	-	-	-
MANITOBA #18	MB	0.4000	0.4000	0.4000	0.0857	0.2857	0.2857	0.4000	0.4000	0.4000	0.4000	0.4000	0.4000
NEW BRUNSWICK	NB	0.4428	0.6142	0.4428	0.1914	0.6142	0.6142	0.6142	0.6142	0.4428	0.6142	0.6142	0.6142
NEWFOUNDLAND	NL	0.4714	0.4714	-	0.2000	-	-	-	-	-	-	-	-
NOVA SCOTIA	NS	0.4428	0.4400	-	0.2000	0.4428	0.4428	-	-	-	-	-	-
ONTARIO #5	ON	0.4200	0.4086	0.4200	0.1229	-	-	0.4200	-	0.4200	0.4200	0.4200	0.4086
PRINCE EDWARD ISLAND	PE	0.3742	0.5771	-	-	-	-	-	-	-	-	-	-
QUEBEC	QC	0.5485	0.5771	0.5485	-	-	-	0.5771	0.5485	0.5771	0.5485	0.5771	0.5771
SASKATCHEWAN	SK	0.4286	0.4286	0.4286	0.2572	-	-	0.4286	0.4286	0.4286	0.4286	0.4286	0.4286

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% Gasolin or Diesel should be reported as E-85 or M-85. **# 2 - MISSISSIPPI** LNG is taxed per Diesel Gallon Equivalent beginning July 1, 2015. The tax rate was set by the 2014 Legislative Session to be taxed at \$.18 per Diesel Gallon Equivalent. CNG is sold to consumers on the Gasoline Gallon Equivalent of 5.660 lbs. However, the tax rate still on the measurement of \$.18 cents per hundred cubic foot. The above tax rate converts CCF to GGE. **# 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 \$.17 fuel tax rate. **# 4 - PENNSYLVANIA** To convert CNG from standard cubic feet (scf) into Gasoline Gallon Equivalents (GGEs), divide CNG (scf) units by 126.67. 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** Effective April 1, 2014, Biodiesel is a taxable product and taxed as diesel. **# 6 - MAINE** CNG rate is per 100 standard cubic feet **# 7 - IDAHO** FUEL PURCHASED ON IDAHO INDIAN RESERVATIONS – As of November 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 a 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 7685. **# 8 - ARIZONA** Vehicles less than 3 axles and with declared Gross Vehicle Weight under 26,001 lbs are taxed at \$.18 per gallon **# 9 - TENNESSEE** CNG is 5.6 lbs per gallon. For the purpose of determining the tax on liquified gas, a diesel gallon equivalent factor of six and six one-hundredths pounds (6.06 lbs.) per gallon shall be used. **# 10 - MONTANA** Montana no longer requires gasoline, gasohol and ethanol to be reported on the IFTA tax return. **# 11 - 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 located on the IFTA, Inc. website for further information. Bio Diesel is reported as a Special Fuel at \$0.4450 a gallon and would be reported in the Diesel column. **# 12 - NEW YORK** For information on B20, see TSB-M-06(4)M, IFTA Reporting Requirements for the Consumption of B20 in New York State. For information on CNG and LNG, see TSE M-13(1)M, Liquefied Natural Gas Treated the Same As Compressed Natural Gas. Both TSB-M's can be found at www.tax.ny.gov **# 13 - TEXAS** Biodiesel, renewable diesel and blends containing biodiesel or renewable diesel purchased in Texas must be reported under the fuel type "DIESEL". Instructions for reporting biodiesel, renewable diesel and blends are online at <http://window.state.tx.us/taxinfo/fuels/ifta.html> or call toll free 1-800-252-1383. **# 14 - BRITISH COLUMBIA** Effective January 1, 2010, ethanol and ethanol blends of gasoline must be reported as Gasoline and biodiesel and biodiesel blends must be reported as Diesel. **# 15 - ALBERTA** Effective 12:01 a.m. March 27, 2015, tax rates for gasoline, special diesel, gasohol, ethanol, methanol, E-85, M-85, A55 and biodiesel have increased from Canadian 9 cents per litre to 13 cents per litre. Tax rate for propane has increased from Canadian 6.5 cents per litre to 9.4 cents per litre. IFTA carriers may continue to use the Alberta IFTA quarterly tax return for the period January 1, 2015 to March 31, 2015, which reflects the old fuel tax rates. If the carriers pay tax at the new rates on fuel purchased between March 27, 2015 and March 31, 2015 and wish to make an adjustment to their return for the additional amount of tax paid, please make a request to Alberta Treasury Board and Finance, Taxand Revenue Administration (TRA). TRA may ask for documentation to support the request and reserves the right to audit th adjustment. **# 16 - CONNECTICUT** See Special Notice SN 2014 (2) Changes to the Conversion Factors on Motor Vehicle Fuels Occurring In Gaseous Form for information about conversion factors for compressed natural gas and propane. **# 17 - MINNESOTA** CNG rate: 0.2474 per 100 cubic foot or 0.002474 per cubic foot **# 18 - MANITOBA** Tax Rate for LNG and CNG is per cubic meter. **# 19 - FLORIDA** Effective January 1, 2014 through December 31, 2018, natural gas fuel is exempt from the taxes imposed by Chapters 206 and 212, F.S. **# 20 - VIRGINIA** Alternative fuels are taxed at the rates shown per Gasoline Gallon Equivalent (GGE). Visit <http://www.dmv.virginia.gov/commercial/#taxact/gge.html> for conversion instructions. **# 21 - MARYLAND** Rate changes effective for the 3rd Quarter of 2015. Input on 6/2/15. **# 22 - SOUTH DAKOTA** gasoline tax correction **# 23 - UTAH** For Utah tax purposes, LNG is measured in Diesel Gallon Equivalents, meaning of 6.06 pounds of liquified natural gas. CNG is measured in Gasoline Gallon Equivalents. meaning 5.660 pounds of compressed natural gas.