

Note: Only use this rate schedule for the period April 1 - June 30, 2007.

Note: Gallon - U.S. \$ per gallon (p/g); Liter - Canadian \$ per liter (p/l) U.S./Canada exchange rate 1.1750 - 0.8511

Jurisdiction	Effective Date**	D (Diesel)				G (Motor Fuel Gasoline)				E (Ethanol)				P (Propane (LPG))				C (CNG (Natural Gas))				J (Biodiesel)						
		Rate Code	Gallon	Rate Code	Rate Code	Rate Code	Gallon	Rate Code	Rate Code	Rate Code	Gallon	Rate Code	Rate Code	Rate Code	Gallon	Rate Code	Rate Code	Rate Code	Gallon	Rate Code	Rate Code	Rate Code	Rate Code	Gallon	Rate Code	Rate Code	Rate Code	Gallon
Alabama	AL	046	.19	.059		046	.16	.0497		046	N/A	N/A		046	N/A	N/A		046	N/A	N/A		004	N/A	N/A		004	.29	.09
Alberta	AB	048	.29	.09		048	.29	.09		048	.29 <sup>1</sup>	.09 <sup>1</sup>		048	.2094	.065		047	N/A	N/A		004	.29	.09		004	.29	.09
Arizona	AZ	057	.26 <sup>2</sup>	.0807 <sup>2</sup>		048	N/A	N/A		048	N/A	N/A		057	N/A	N/A		050	N/A	N/A		004	.26	.0807		004	.26	.0807
Arkansas	AR	048	.225	.0698		048	.215	.0667		048	.215	.0667		048	.165	.0512		048	.05	.0155		004	.225	.0698		004	.225	.0698
British Columbia	BC	047	.4832	.15		047	.4671	.145		045	N/A	N/A		047	.087	.027		046	N/A	N/A		004	N/A <sup>3</sup>	N/A <sup>3</sup>		004	N/A <sup>3</sup>	N/A <sup>3</sup>
California	CA	046	.367	.114		046	N/A	N/A		046	.09	.028		046	.06	.0187		046	.07 <sup>4</sup>	.0217 <sup>4</sup>		004	N/A	N/A		004	N/A	N/A
Colorado	CO	048	.205	.0637		048	.22	.0683		047	.22	.0683		048	.205	.0637		048	.205	.0637		004	.205	.0637		004	.205	.0637
Connecticut	CT	047	.26	.0807		046	.25	.0777		046	.25	.0777		046	N/A	N/A		046	N/A	N/A		004	.26	.0807		004	.26	.0807
Delaware	DE	044	.22	.0683		044	.23	.0714		044	.23	.0714		044	.22	.0683		044	.22	.0683		004	.22	.0683		004	.22	.0683
Florida	FL	048	.3057	.0949		048	.2037	.0632		048	N/A	N/A		047	N/A	N/A		046	N/A	N/A		004	.3057	.0949		004	.3057	.0949
Georgia	GA	047	.141	.0438		048	.132	.041		048	.127	.0395		047	.127	.0395		048	.127	.0395		004	.141	.0438		004	.141	.0438
Georgia	GA	N/C	N/C	N/C	6/1/2007	049	.149	.0463	6/1/2007	049	.143	.0444		N/C	N/C	N/C	6/1/2007	049	.143	.0444		N/C	N/C	N/C		N/C	N/C	N/C
Idaho	ID	048	.25 <sup>5</sup>	.0777 <sup>5</sup>		046	N/A	N/A		046	N/A	N/A		048	.181 <sup>5</sup>	.0562 <sup>5</sup>		048	.197 <sup>5</sup>	.0611 <sup>5</sup>		004	N/A	N/A		004	N/A	N/A
Illinois	IL	048	.367	.114		048	.329	.1021		048	.329	.1021		048	.299	.0928		048	.299	.0928		004	.367	.114		004	.367	.114
Indiana	IN	095	.16	.0497		095	.18	.0559		095	.16	.0497		095	.16	.0497		095	.16	.0497		004	N/A	N/A		004	N/A	N/A
Indiana*	IN	096	.11	.0342		096	.11	.0342		096	.11	.0342		096	.11	.0342		096	.11	.0342		N/A	N/A	N/A		N/A	N/A	N/A
Iowa	IA	048	.225	.0698		048	.21	.0652		048	.19	.059		048	.20	.062		047	.16	.0497		004	.225	.0698		004	.225	.0698
Kansas	KS	048	.26	.0807		048	.24	.0745		048	.24	.0745		048	.23	.0714		048	.23	.0714		004	.26	.0807		004	.26	.0807
Kentucky	KY	087	.153	.0475		087	.183	.0568		087	.183	.0568		087	.183	.0568		087	.153	.0475		004	N/A	N/A		004	N/A	N/A
Kentucky*	KY	088	.069	.0214		088	.03	.0093		088	.03	.0093		088	.03	.0093		088	.069	.0214		N/A	N/A	N/A		N/A	N/A	N/A
Louisiana	LA	048	.20	.062		048	.20	.062		048	.20	.062		048	.16	.0497		048	.16	.0497		004	.20	.062		004	.20	.062
Maine	ME	043	.279	.0866		042	N/A	N/A		043	.189	.0586		043	.194	.0603		043	.232 <sup>6</sup>	.072 <sup>6</sup>		004	N/A	N/A		004	N/A	N/A
Manitoba	MB	049	.3705	.115		048	.3705	.115		048	.29	.09		048	.0967	.03		046	N/A	N/A		004	N/A	N/A		004	N/A	N/A
Maryland	MD	046	.2425	.0753		046	.235	.073		046	.235	.073		046	.235	.073		046	.235	.073		004	.2425	.0753		004	.2425	.0753
Massachusetts	MA	046	.21	.0652		046	.21	.0652		046	.21	.0652		046	.223	.0692		046	.223	.0692		004	N/A	N/A		004	N/A	N/A
Michigan	MI	070	.303 <sup>7</sup>	.0941 <sup>7</sup>		047	N/A	N/A		047	N/A	N/A		047	N/A	N/A		047	N/A	N/A		004	.273	.0847		004	.273	.0847
Minnesota	MN	048	.20	.062		048	.20	.062		048	.20	.062		048	.15	.0465		048	.20	.062		004	.20	.062		004	.20	.062
Mississippi	MS	048	.18	.0559		048	.18	.0559		048	.18	.0559		048	.17	.0528		048	.18 <sup>8</sup>	.0559 <sup>8</sup>		004	.18	.0559		004	.18	.0559
Missouri	MO	048	.17	.0528		047	.17	.0528		046	.17	.0528		048	.17 <sup>9</sup>	.0528 <sup>9</sup>		048	.17 <sup>9</sup>	.0528 <sup>9</sup>		004	N/A	N/A		004	N/A	N/A
Montana	MT	048	.2775	.0861		048	N/A <sup>10</sup>	N/A <sup>10</sup>		048	N/A <sup>10</sup>	N/A <sup>10</sup>		046	.0518	.0161		047	.07	.0217		004	N/A	N/A		004	N/A	N/A
Nebraska	NE	048	.271	.0841		048	.271	.0841		048	.271	.0841		048	.271	.0841		048	.271	.0841		004	.271	.0841		004	.271	.0841
Nevada	NV	048	.27	.0838		046	N/A	N/A		046	N/A	N/A		048	.22	.0683		048	.21	.0652		004	.27	.0838		004	.27	.0838
New Brunswick	NB	046	.5444	.169		046	.3447	.107		046	N/A	N/A		046	.2158	.067		046	.5444	.169		004	.5444	.169		004	.5444	.169

**NOTE:** Footnotes may have been edited due to space constraints. For complete wording of footnotes, go to [www.iftach.org](http://www.iftach.org). \*Surcharge  
<sup>1</sup> 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. \*\*Period rate change is effective  
<sup>2</sup> Biodiesel fuel does not meet Arizona Statutory definition of alternate fuel.  
<sup>3</sup> 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".  
<sup>4</sup> CNG to be reported for each 100 cubic feet at standard pressure and temperature. Report as E-85 or M-85 when blend of alcohol contains not more than 15% gasoline or diesel.  
<sup>5</sup> As of 3/1/2005, retail fuel outlets located on Indian reservations in ID and owned by a tribe or an enrolled member of a tribe are not required to pay ID fuel tax. If you purchase untaxed fuel from one of these retail outlets for use in an IFTA vehicle, the untaxed fuel must be included in total gals, but not included as tax paid fuel on your IFTA Tax Report. See [http://www.tax.idaho.gov/Fuel\\_PurchasedOn\\_Idaho\\_IndianReservations\\_04-15-05.htm](http://www.tax.idaho.gov/Fuel_PurchasedOn_Idaho_IndianReservations_04-15-05.htm) or for additional info call 1-800-972-7660 ext 7536.

Use for 2nd Quarter 2007 only.

Note: Gallon - U.S. \$ per gallon (p/g); Liter - Canadian \$ per liter (p/l) U.S./Canada exchange rate - 1.1750 - 0.8511

Jurisdiction	D (Diesel)				G (Motor Fuel Gasoline)				E (Ethanol)				P (Propane (LPG))				C (CNG (Natural Gas))				J (Biodiesel)				
	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	
New Foundland	NL		046	.5315	.165		046	.5315	.165		046	N/A	N/A		046	.2255	.07		046	N/A	N/A		004	N/A	N/A
New Hampshire	NH		042	.18	.0559		042	N/A	N/A		042	N/A	N/A		042	N/A	N/A		042	N/A	N/A		004	.18	.0559
New Jersey	NJ		044	.175	.0543		044	.145	.045		044	.145	.045		044	.0925	.0287		044	.0925	.0287		004	N/A	N/A
New Mexico	NM		048	.21	.0652 <sup>11</sup>		046	N/A	N/A		046	N/A	N/A		048	N/A	N/A		047	N/A	N/A		004	N/A	N/A
New York	NY		046	.3685	.1144		046	.386	.1198		046	.386	.1198		046	.22	.0683		046	N/A	N/A		004	N/A	N/A
No. Carolina	NC		048	.299	.0928		048	.299	.0928		048	.299	.0928		048	.299	.0928		048	.299	.0928		004	.299	.0928
No. Dakota	ND		048	.23	.0714		048	.23	.0714		048	N/A	N/A		048	.23	.0714		048	.23	.0714		004	N/A	N/A
Nova Scotia	NS		046	.4961	.154		047	.4993	.155		046	N/A	N/A		046	.2255	.07		046	N/A	N/A		004	N/A	N/A
Ohio	OH		088	.28	.0869		088	.28	.0869		088	.28	.0869		088	.28	.0869		062	N/A	N/A		004	.28	.0869
Oklahoma	OK		048	.13	.0403		048	.16	.0497		048	N/A	N/A		048	.16	.0497		048	.16	.0497		004	N/A	N/A
Ontario	ON		042	.4607	.143		042	.4735	.147		042	.4735 <sup>12</sup>	.147 <sup>12</sup>		042	.1386	.043		042	N/A	N/A		004	N/A	N/A
Oregon	OR		046	N/A	N/A		046	N/A	N/A		046	N/A	N/A		046	N/A	N/A		046	N/A	N/A		004	N/A	N/A
Pennsylvania	PA		053	.381 <sup>13</sup>	.1183 <sup>13</sup>		053	.312	.0968		053	.208	.0646		053	.228	.0707		053	.079 <sup>3</sup>	.0246 <sup>13</sup>		004	.381	.1183
Prince Edward Is	PE		047	.6507	.202		047	.654	.203		046	N/A	N/A		047	.5477	.17		046	N/A	N/A		004	N/A	N/A
Quebec	QC		048	.5219	.162		046	.4896	.152		046	.5219	.162		046	N/A	N/A		046	N/A	N/A		004	.5219	.162
Rhode Island	RI		044	.30	.0932		044	.30	.0932		044	.30	.0932		044	.30	.0932		044	N/A	N/A		004	.30	.0932
Saskatchewan	SK		048	.4832	.15		048	.4832	.15		048	.4832	.15		048	.29	.09		046	N/A	N/A		004	.4832	.15
So. Carolina	SC		046	.16	.0497		046	.16	.0497		046	.16	.0497		046	.16	.0497		046	.16	.0497		004	N/A	N/A
So. Dakota	SD		048	.22	.0683		046	N/A	N/A		046	N/A	N/A		048	.20	.062		048	.10 <sup>14</sup>	.031 <sup>14</sup>		004	N/A	N/A
Tennessee	TN		048	.17	.0528		048	.20	.062		046	N/A	N/A		048	.14	.0435		046	.13	.0403		004	N/A	N/A
Texas	TX		048	.20	.062		048	.20	.062		048	.20	.062		048	.15	.0465		048	.15	.0465		004	.20 <sup>15</sup>	.062 <sup>15</sup>
Utah	UT		048	.245	.076		048	.245	.076		048	.245	.076		048	N/A <sup>16</sup>	N/A <sup>16</sup>		048	N/A <sup>16</sup>	N/A <sup>16</sup>		004	.245	.076
Vermont	VT		056	.26	.0807		043	N/A	N/A		043	N/A	N/A		043	N/A	N/A		043	N/A	N/A		004	N/A	N/A
Virginia	VA		091	.16	.0497		091	.16	.0497		091	.16	.0497		091	.16	.0497		091	.16	.0497		006	.16	.0497
Virginia*	VA		092	.035	.0108		092	.035	.0108		092	.035	.0108		092	.035	.0108		092	.035	.0108		007	.035	.0108
Washington	WA		048	.34	.1055		048	.34	.1055 <sup>17</sup>		048	.34	.1055		046	N/A	N/A		046	N/A	N/A		004	N/A	N/A
West Virginia	WV		046	.315	.0978		046	.315	.0978		046	.315	.0978		046	.315	.0978		046	.315	.0978		004	.315	.0978
Wisconsin	WI		048	.329	.1021		048	.329	.1021		048	.329	.1021		048	.226	.0701		048	.247	.0767		004	N/A	N/A
Wyoming	WY		048	.14	.0435		048	.14	.0435		048	N/A	N/A		046	N/A	N/A		046	N/A	N/A		004	N/A	N/A

<sup>6</sup> CNG rate is per 100 standard cubic feet.

<sup>7</sup> Diesel fuel that is at least 5% biodiesel qualifies for the biodiesel rate. Effective 9/1/2006.

<sup>8</sup> Natural gas - LNG and CNG 100 cubic feet.

<sup>9</sup> Obtaining proper fuel decals eliminates the need for reporting propane and/or natural gas. Not obtaining fuel decals requires filing of fuel tax return using .17 rates.

<sup>10</sup> MT no longer requires gasoline, gasohol or ethanol to be reported on the IFTA Tax Report.

<sup>11</sup> 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](http://www.nystax.gov) or call 1-800-972-1233.

<sup>12</sup> Licensees may apply to ON for tax refund in respect of methanol component of blend, and effective 6/18/02 for biodiesel fuel used as fuel or fuel additive. Biodiesel fuel must be reported under the fuel type "Special Diesel". As of January 1, 2007 ethanol will be subject to gasoline tax in Ontario at the rate of 14.7 cents per litre.

<sup>13</sup> To convert CNG(scF) to gals, multiply units by .0314. To convert CNG (lbs) to gals, multiply units by .7087. 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.

<sup>14</sup> CNG is 5.66 lbs. per gallon.

<sup>15</sup> 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

<sup>16</sup> Tax on propane and natural gas (clean fuels in UT) is paid via purchase of clean special fuel certificate (Form TC-596). Form TC-596 = \$82 for 2 axle vehicle with re. gross vehicle weight of 26,000 lbs. or less and \$126 for 3 axle vehicle or reg. gross vehicle weight over 26,000 lbs. Penalty in addition to federal penalties will be imposed for using dyed fuel on highways.

<sup>17</sup> Effective 4/01/2006 deliveries of motor vehicle and special fuel to the Squaxin Island Tribe and Swinomish Indian Tribal Community reservations located in WA do not include the state motor vehicle and special fuel taxes. Under the terms of a settlement agreement reached with each tribe, the state will be paid an amount equal to 25% of the state fuel tax on each gallon of motor vehicle fuel and special fuel sold by tribally owned retail stations. Purchases of tax-paid fuel by IFTA carriers should only be reported at a rate of 25% of the total fuel purchased. You must account for all fuel purchased when determining your average miles per gallon. The stations are: KamilcheTrading Post, 93 W. State Route 108 Shelton, WA and Swinomish Northern Lights Gas Station, 12929 Casino Dr, Anacortes WA.

\* Surcharge  
\*\* Period rate change is effective