Use for 1st Quarter 2003 only.

IFTA Final Fuel Use Tax Rate and Rate Code Table 2

IFTA-105.1

Note: Only use this rate schedule for the period January 1 - March 31, 2003.

Note: Gallon - U.S. $ per gallon (p/g); **Liter** - Canadian $ per liter (p/l) **U.S./Canada exchange rate - 1.5627/0.6399**

		A (A-55)				B (E-85)				F (M-85)				H (Gasohol)				L (LNG)				M (Methanol)			
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**		017	N/A	N/A		017	N/A	N/A		017	N/A	N/A		017	.16	.0661		017	N/A	N/A		017	N/A	N/A
Alberta	**AB**		017	.218	.09		017	.0327	.0135		017	.218	.09		017	.2071	.0855		017	N/A	N/A		017	.218	.09
Arizona	**AZ**		017	N/A	N/A		017	N/A	N/A		017	N/A	N/A		017	N/A	N/A		017	N/A	N/A		017	N/A	N/A
Arkansas	**AR**		017	N/A	N/A		017	N/A	N/A		017	N/A	N/A		017	.215	.0888		017	N/A	N/A		017	.215	.0888
British Columbia	**BC**		017	N/A	N/A		017	N/A	N/A		017	N/A	N/A		017	N/A	N/A		017	N/A	N/A		017	N/A	N/A
California	**CA**		017	.263	.1086		017	.09	.0372		017	.09	.0372		017	N/A	N/A		017	.06	.0248		017	.09	.0372
Colorado	**CO**		017	.205	.0847		017	.205	.0847		017	.205	.0847		017	.22	.0908		017	.205	.0847		017	.205	.0847
Connecticut	**CT**		017	.32	.1321		017	.32	.1321		017	.32	.1321		017	.24	.0991		017	N/A	N/A		017	.32	.1321
Delaware	**DE**		017	.22	.0908		017	.22	.0908		017	.22	.0908		017	.23	.095		017	.22	.0908		017	.23	.095
Florida	**FL**		017	N/A	N/A		017	N/A	N/A		017	N/A	N/A		017	.1917	.0791		017	N/A	N/A		017	N/A	N/A
Georgia	**GA**		017	.1127	.0466		017	.1127	.0466		017	.1127	.0466		017	.1127	.0466		017	.1127	.0466		017	.1127	.0466
Idaho	**ID**		017	.25	.1033		017	N/A	N/A		017	N/A	N/A		017	N/A	N/A		017	N/A	N/A		017	N/A	N/A
Illinois	**IL**		017	.258	.1066		017	.258	.1066		017	.258	.1066		017	.258	.1066		017	.273	.1127		017	.258	.1066
Indiana	**IN**		017	N/A	N/A		017	N/A	N/A		017	N/A	N/A		033	.16	.0661		033	.16	.0661		033	.16	.0661
Indiana*	**IN**		N/A	N/A	N/A		N/A	N/A	N/A		N/A	N/A	N/A		034	.11	.0455		034	.11	.0455		034	.11	.0455
Iowa	**IA**		017	.20	.0825		017	.19	.0784		017	.20	.0825		017	.19	.0784		017	.20	.0825		017	.20	.0825
Kansas	**KS**		017	.25	.1033		017	.23	.095		017	.23	.095		017	.23	.095		017	.22	.0908		017	.25	.1033
Kentucky	**KY**		033	.12	.0495		033	.15	.0619		033	.15	.0619		033	.15	.0619		033	.12	.0495		033	.15	.0619
Kentucky*	**KY**		034	.052	.0214		034	.022	.0091		034	.022	.0091		034	.022	.0091		034	.052	.0214		034	.022	.0091
Louisiana	**LA**		017	.20	.0825		017	.20	.0825		017	.20	.0825		017	.20	.0825		017	.16	.0661		017	.20	.0825
Maine	**ME**		017	N/A	N/A		017	N/A	N/A		017	N/A	N/A		017	N/A	N/A		018	.14	.0578		018	.125	.0516
Manitoba	**MB**		017	N/A	N/A		017	.2786	.115		017	.2786	.115		017	.218	.09		017	N/A	N/A		017	.2786	.115
Maryland	**MD**		017	.2425	.1002		017	.235	.097		017	.235	.097		017	.235	.097		017	.235	.097		017	.235	.097
Massachusetts	**MA**		017	.21	.0867		017	.21	.0867		017	.21	.0867		017	.21	.0867		017	.104	.043		017	.21	.0867
Michigan	**MI**		017	N/A	N/A		017	N/A	N/A		017	N/A	N/A		017	N/A	N/A		017	N/A	N/A		017	N/A	N/A
Michigan*	**MI**		N/A	N/A	N/A		N/A	N/A	N/A		N/A	N/A	N/A		N/A	N/A	N/A		N/A	N/A	N/A		N/A	N/A	N/A
Minnesota	**MN**		017	.20	.0825		017	.142	.0586		017	.20	.0825		017	.20	.0825		017	.12	.0495		017	.20	.0825
Mississippi	**MS**		017	.18	.0744		017	.18	.0744		017	.18	.0744		017	.18	.0744		017	.18	.0744		017	.18	.0744
Missouri	**MO**		017	.17	.0702		017	.17	.0702		017	.17	.0702		017	.17	.0702		017	.17	.0702		017	.17	.0702
Montana	**MT**		017	N/A	N/A		017	N/A	N/A		017	N/A	N/A		017	.27	.1114		017	N/A	N/A		017	N/A	N/A
Nebraska	**NE**		017	N/A	N/A		017	N/A	N/A		017	N/A	N/A		017	.246	.1016		017	N/A	N/A		017	N/A	N/A
Nevada	**NV**		017	.19	.0784		017	N/A	N/A		017	N/A	N/A		017	N/A	N/A		017	.27	.1114		017	N/A	N/A
New Brunswick	**NB**		017	N/A	N/A		017	N/A	N/A		017	N/A	N/A		017	N/A	N/A		017	.4094	.169		017	N/A	N/A

* Surcharge

** Period rate change is effective

Use for 1st Quarter 2003 only.

Note: Gallon - U.S. $ per gallon (p/g); **Liter** - Canadian $ per liter (p/l) **U.S./Canada exchange rate - 1.5627/0.6399**

		A (A-55)				B (E-85)				F (M-85)				H (Gasohol)				L (LNG)				M (Methanol)			
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
Newfoundland	**NF**		017	N/A	N/A		017	N/A	N/A		017	N/A	N/A		017	N/A	N/A		017	N/A	N/A		017	N/A	N/A
New Hampshire	**NH**		017	N/A	N/A		017	N/A	N/A		017	N/A	N/A		017	N/A	N/A		017	N/A	N/A		017	N/A	N/A
New Jersey	**NJ**		017	N/A	N/A		017	N/A	N/A		017	N/A	N/A		017	.145	.0599		017	.0925	.0381		017	.145	.0599
New Mexico	**NM**		017	N/A	N/A		017	N/A	N/A		017	N/A	N/A		017	N/A	N/A		017	N/A	N/A		017	N/A	N/A
New York	**NY**		017	.314	.1297		017	.314	.1297		017	.314	.1297		017	.314	.1297		017	.314	.1297		017	.314	.1297
No. Carolina	**NC**		017	.234	.0966		017	.234	.0966		017	.234	.0966		017	.234	.0966		017	.234	.0966		017	.234	.0966
No. Dakota	**ND**		017	N/A	N/A		017	N/A	N/A		017	N/A	N/A		017	.21	.0867		017	N/A	N/A		017	N/A	N/A
Nova Scotia	**NS**		017	N/A	N/A		017	N/A	N/A		017	N/A	N/A		017	N/A	N/A		017	N/A	N/A		017	N/A	N/A
Ohio	**OH**		033	.22	.0908		033	.22	.0908		033	.22	.0908		033	.22	.0908		033	.22	.0908		033	.22	.0908
Ohio*	**OH**		034	.03	.0123		034	.03	.0123		034	.03	.0123		034	.03	.0123		034	.03	.0123		034	.03	.0123
Oklahoma	**OK**		017	N/A	N/A		017	N/A	N/A		017	N/A	N/A		017	.16	.0661		017	.16	.0661		017	N/A	N/A
Ontario	**ON**		017	.3561	.147		017	.3561	.147		017	.3561	.147		017	.3561	.147		017	N/A	N/A		017	N/A	N/A
Oregon	**OR**		017	N/A	N/A		017	N/A	N/A		017	N/A	N/A		017	N/A	N/A		017	N/A	N/A		017	N/A	N/A
Pennsylvania	**PA**		017	.308	.1272		017	.239	.0986		017	.148	.0611		017	.259	.1069		017	.151	.0624		017	.128	.0528
Prince Edward Is	**PE**		017	N/A	N/A		017	N/A	N/A		017	N/A	N/A		017	N/A	N/A		017	N/A	N/A		017	N/A	N/A
Quebec	**PQ**		017	.3924	.162		017	.3924	.162		017	.3681	.152		017	.3681	.152		017	N/A	N/A		017	.3681	.152
Rhode Island	**RI**		017	.30	.1239		017	.30	.1239		017	.30	.1239		017	.30	.1239		017	.30	.1239		017	.30	.1239
Saskatchewan	**SK**		017	.3633	.15		017	.3633	.15		017	.3633	.15		017	.3633	.15		017	N/A	N/A		017	.3633	.15
So. Carolina	**SC**		017	N/A	N/A		017	N/A	N/A		017	N/A	N/A		017	.16	.0661		017	.16	.0661		017	.16	.0661
So. Dakota	**SD**		017	N/A	N/A		017	.10	.0413		017	.10	.0413		017	N/A	N/A		017	N/A	N/A		017	N/A	N/A
Tennessee	**TN**		017	N/A	N/A		017	N/A	N/A		017	N/A	N/A		017	N/A	N/A		017	N/A	N/A		017	N/A	N/A
Texas	**TX**		017	.20	.0825		017	.20	.0825		017	.20	.0825		017	.20	.0825		017	.15	.0619		017	.20	.0825
Utah	**UT**		017	.245	.1011		017	.245	.1011		017	.245	.1011		017	.245	.1011		017	N/A	N/A		017	.245	.1011
Vermont	**VT**		017	N/A	N/A		017	N/A	N/A		017	N/A	N/A		017	N/A	N/A		017	N/A	N/A		017	N/A	N/A
Virginia	**VA**		033	.16	.0661		033	.16	.0661		033	.16	.0661		033	.16	.0661		033	.16	.0661		033	.16	.0661
Virginia*	**VA**		034	.035	.0144		034	.035	.0144		034	.035	.0144		034	.035	.0144		034	.035	.0144		034	.035	.0144
Washington	**WA**		017	N/A	N/A		017	N/A	N/A		017	N/A	N/A		017	.23	.095		017	N/A	N/A		017	N/A	N/A
West Virginia	**WV**		017	.2535	.1047		017	.2535	.1047		017	.2535	.1047		017	.2535	.1047		017	.2535	.1047		017	.2535	.1047
Wisconsin	**WI**		017	.311	.1285		017	.311	.1285		017	.311	.1285		017	.311	.1285		017	.225	.0928		017	.311	.1285
Wyoming	**WY**		017	N/A	N/A		017	N/A	N/A		017	N/A	N/A		017	.14	.0578		017	N/A	N/A		017	N/A	N/A

* Surcharge

** Period rate change is effective