# IFTA Final Fuel Use Tax Rate and Rate Code Table 1



Note: Only use this rate schedule for the period January 1 - March 31, 2010.

**Note: Gallon** - U.S. $ per gallon (p/g); **Liter** - Canadian $ per liter (p/l) **U.S./Canada exchange rate 1.0592 - 0.9441**

| 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 |
| Alabama | AL | | 057 | .19 | .0532 | | 057 | .16 | .0448 | | 057 | .16 | .0448 | | 057 | .19 | .0532 | | 057 | .19 | .0532 | | 015 | .19 | .0532 |
| Alberta | AB | | 059 | .3217 | .09 | | 059 | .3217 | .09 | | 059 | .3217† | .09† | | 059 | .2323 | .065 | | 058 | N/A | N/A | | 015 | .3217 | .09 |
| Arizona | AZ | | 068 | .26† | .0728† | | 059 | N/A | N/A | | 059 | N/A | N/A | | 068 | N/A | N/A | | 061 | N/A | N/A | | 015 | .26 | .0728 |
| Arkansas | AR | | 059 | .225 | .0629 | | 059 | .215 | .0602 | | 059 | .215 | .0602 | | 059 | .165 | .0462 | | 059 | .05 | .014 | | 015 | .225 | .0629 |
| British Columbia | BC | | 058 | .6732 | .1884 | | 058 | .6372 | .1783 | | 056 | N/A | N/A | | 058 | .179 | .0501 | | 057 | N/A | N/A | | 015 | N/A† | N/A† |
| California | CA | | 057 | .373 | .1043 | | 057 | N/A | N/A | | 057 | .09 | .0252 | | 057 | .06 | .0168 | | 057 | .07† | .0196† | | 015 | .373 | .1043 |
| Colorado | CO | | 059 | .205 | .0574 | | 059 | .22 | .0615 | | 058 | .22 | .0615 | | 059 | .205 | .0574 | | 059 | .205 | .0574 | | 015 | .205 | .0574 |
| Connecticut | CT | | 058 | .451 | .1263 | | 057 | .25 | .07 | | 057 | .25 | .07 | | 057 | .26† | .0728† | | 057 | .26† | .0728† | | 015 | .451 | .1263 |
| Delaware | DE | | 055 | .22 | .0615 | | 055 | .23 | .0644 | | 055 | .23 | .0644 | | 055 | .22 | .0615 | | 055 | .22 | .0615 | | 015 | .22 | .0615 |
| Florida | FL | | 059 | .3167 | .0887 | | 059 | .2957 | .0827 | | 059 | N/A | N/A | | 058 | N/A | N/A | | 057 | N/A | N/A | | 015 | .3167 | .0887 |
| Georgia | GA | | 058 | .15 | .0419 | | 062 | .145 | .0406 | | 062 | .144 | .0402 | | 058 | .127 | .0356 | | 062 | .144 | .0402 | | 015 | .15 | .0419 |
| Idaho | ID | | 059 | .25† | .07† | | 057 | N/A | N/A | | 057 | N/A | N/A | | 059 | .181† | .0506† | | 059 | .197† | .0551† | | 015 | N/A | N/A |
| Illinois | IL | | 059 | .35 | .098 | | 059 | .313 | .0876 | | 059 | .313 | .0876 | | 059 | .299 | .0837 | | 059 | .299 | .0837 | | 015 | .35 | .098 |
| Indiana | IN | | 117 | .16 | .0448 | | 117 | .18 | .0504 | | 117 | .16 | .0448 | | 117 | .16 | .0448 | | 117 | .16 | .0448 | | 024 | .16 | .0448 |
| Indiana* | IN | | 118 | .11 | .0308 | | 118 | .11 | .0308 | | 118 | .11 | .0308 | | 118 | .11 | .0308 | | 118 | .11 | .0308 | | 025 | .11 | .0308 |
| Iowa | IA | | 059 | .225 | .0629 | | 059 | .21 | .0588 | | 059 | .19 | .0532 | | 059 | .20 | .0559 | | 058 | .16 | .0448 | | 015 | .225 | .0629 |
| Kansas | KS | | 059 | .26 | .0728 | | 059 | .24 | .0672 | | 059 | .24 | .0672 | | 059 | .23 | .0644 | | 059 | .23 | .0644 | | 015 | .26 | .0728 |
| Kentucky | KY | | 109 | .197 | .0551 | | 109 | .227 | .0636 | | 109 | .227 | .0636 | | 109 | .227 | .0636 | | 109 | .197 | .0551 | | 015 | N/A | N/A |
| Kentucky* | KY | | 110 | .092 | .0257 | | 110 | .039 | .0109 | | 110 | .039 | .0109 | | 110 | .039 | .0109 | | 110 | .092 | .0257 | | N/A | N/A | N/A |
| Louisiana | LA | | 059 | .20 | .0559 | | 059 | .20 | .0559 | | 059 | .20 | .0559 | | 059 | .16 | .0448 | | 059 | .16 | .0448 | | 015 | .20 | .0559 |
| Maine | ME | | 054 | .307 | .0859 | | 053 | N/A | N/A | | 054 | .195 | .0545 | | 054 | .215 | .0602 | | 054 | .239† | .0668† | | 015 | .307 | .0859 |
| Manitoba | MB | | 060 | .411 | .115 | | 059 | .411 | .115 | | 059 | .3217 | .09 | | 059 | .1073 | .03 | | 057 | .411 | .115 | | 015 | .411 | .115 |
| Maryland | MD | | 057 | .2425 | .0679 | | 057 | .235 | .0658 | | 057 | .235 | .0658 | | 057 | .235 | .0658 | | 057 | .235 | .0658 | | 015 | .2425 | .0679 |
| Massachusetts | MA | | 057 | .21 | .0588 | | 057 | .21 | .0588 | | 057 | .21 | .0588 | | 057 | .202 | .0566 | | 057 | .202 | .0566 | | 015 | .21 | .0588 |
| Michigan | MI | | 081 | .297 | .0831 | | 058 | N/A | N/A | | 058 | N/A | N/A | | 058 | N/A | N/A | | 058 | N/A | N/A | | 015 | .297 | .0831 |
| Minnesota | MN | | 060 | .271 | .0758 | | 060 | .271 | .0758 | | 060 | .271 | .0758 | | 060 | .2032 | .0569 | | 060 | .271 | .0758 | | 016 | .271 | .0758 |
| Mississippi | MS | | 059 | .18 | .0504 | | 059 | .18 | .0504 | | 059 | .18 | .0504 | | 059 | .17† | .0476† | | 059 | .18† | .0504† | | 015 | .18 | .0504 |
| Missouri | MO | | 059 | .17 | .0476 | | 058 | .17 | .0476 | | 057 | .17 | .0476 | | 059 | .17† | .0476† | | 059 | .17† | .0476† | | 015 | N/A | N/A |
| Montana | MT | | 059 | .2775 | .0776 | | 059 | N/A† | N/A† | | 059 | N/A† | N/A† | | 057 | .0518 | .0145 | | 058 | .07 | .0196 | | 015 | N/A | N/A |
| Nebraska | NE | | 059 | .268 | .075 | | 059 | .268 | .075 | | 059 | .268 | .075 | | 059 | .268 | .075 | | 059 | .268 | .075 | | 015 | .268 | .075 |
| Nevada | NV | | 059 | .27 | .0755 | | 057 | .23 | .0644 | | 057 | .23 | .0644 | | 059 | .22 | .0615 | | 059 | .21 | .0588 | | 015 | .27 | .0755 |
| New Brunswick | NB | | 057 | .6039 | .169 | | 057 | .3824 | .107 | | 057 | .6039 | .169 | | 057 | .2394 | .067 | | 057 | .6039 | .169 | | 015 | .6039 | .169 |
| Newfoundland | NL | | 057 | .5896 | .165 | | 057 | .5896 | .165 | | 057 | N/A | N/A | | 057 | .2502 | .07 | | 057 | N/A | N/A | | 015 | N/A | N/A |

*Surcharge

**Period rate change is effective

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**N/C = No Change**

Use for 1st Quarter 2010 only.



**Note: Gallon** - U.S. $ per gallon (p/g); **Liter** - Canadian $ per liter (p/l) **U.S./Canada exchange rate - 1.0592 - 0.9441**

| 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 Hampshire | NH | | 053 | .18 | .0504 | | 053 | N/A | N/A | | 053 | N/A | N/A | | 053 | N/A | N/A | | 053 | N/A | N/A | | 015 | .18 | .0504 |
| New Jersey | NJ | | 055 | .175 | .0489 | | 055 | .145 | .0406 | | 055 | .145 | .0406 | | 055 | .0925 | .0258 | | 055 | .0925 | .0258 | | 015 | N/A | N/A |
| New Mexico | NM | | 059 | .21 | .0588 | | 057 | N/A | N/A | | 057 | N/A | N/A | | 059 | N/A | N/A | | 058 | N/A | N/A | | 015 | N/A | N/A |
| New York | NY | | 057 | .3805† | .1065† | | 057 | .393 | .1099 | | 057 | .393 | .1099 | | 057 | .23 | .0644 | | 057 | N/A | N/A | | 015 | N/A | N/A |
| No. Carolina | NC | | 059 | .303 | .0848 | | 059 | .303 | .0848 | | 059 | .303 | .0848 | | 059 | .303 | .0848 | | 059 | .303 | .0848 | | 015 | .303 | .0848 |
| No. Dakota | ND | | 059 | .23 | .0644 | | 059 | .23 | .0644 | | 059 | N/A | N/A | | 059 | .23 | .0644 | | 059 | .23 | .0644 | | 015 | .23 | .0644 |
| Nova Scotia | NS | | 057 | .5503 | .154 | | 058 | .5539 | .155 | | 057 | N/A | N/A | | 057 | .2502 | .07 | | 057 | N/A | N/A | | 015 | N/A | N/A |
| Ohio | OH | | 099 | .28 | .0784 | | 099 | .28 | .0784 | | 099 | .28 | .0784 | | 099 | .28 | .0784 | | 073 | N/A | N/A | | 015 | .28 | .0784 |
| Oklahoma | OK | | 059 | .13 | .0363 | | 059 | .16 | .0448 | | 059 | N/A | N/A | | 059 | .16 | .0448 | | 059 | .16 | .0448 | | 015 | N/A | N/A |
| Ontario | ON | | 053 | .511 | .143 | | 053 | .5253 | .147 | | 053 | .5253† | .147† | | 053 | .1537 | .043 | | 053 | N/A | N/A | | 015 | N/A | N/A |
| Oregon | OR | | 057 | N/A | N/A | | 057 | N/A | N/A | | 057 | N/A | N/A | | 057 | N/A | N/A | | 057 | N/A | N/A | | 015 | N/A | N/A |
| Pennsylvania | PA | | 064 | .381† | .1067† | | 064 | .312 | .0873 | | 064 | .208 | .0583 | | 064 | .228 | .0638 | | 064 | .079† | .0221† | | 015 | .381 | .1067 |
| Prince Edward Is | PE | | 058 | .7219 | .202 | | 058 | .5646 | .158 | | 057 | N/A | N/A | | 059 | N/A | N/A | | 057 | N/A | N/A | | 015 | N/A | N/A |
| Quebec | QC | | 059 | .5789 | .162 | | 057 | .5431 | .152 | | 057 | .5789 | .162 | | 057 | N/A | N/A | | 057 | N/A | N/A | | 015 | .5789 | .162 |
| Rhode Island | RI | | 055 | .32 | .0895 | | 055 | .32 | .0895 | | 055 | .32 | .0895 | | 055 | .32 | .0895 | | 055 | .32 | .0895 | | 015 | .32 | .0895 |
| Saskatchewan | SK | | 059 | .5361 | .15 | | 059 | .5361 | .15 | | 059 | .5361 | .15 | | 059 | .3217 | .09 | | 057 | N/A | N/A | | 015 | .5361 | .15 |
| So. Carolina | SC | | 057 | .16 | .0448 | | 057 | .16 | .0448 | | 057 | .16 | .0448 | | 057 | .16 | .0448 | | 057 | .16 | .0448 | | 015 | N/A | N/A |
| So. Dakota | SD | | 059 | .22 | .0615 | | 057 | N/A | N/A | | 057 | N/A | N/A | | 059 | .20 | .0559 | | 059 | .10 | .028 | | 015 | .22 | .0615 |
| Tennessee | TN | | 059 | .17 | .0476 | | 059 | .20 | .0559 | | 057 | N/A | N/A | | 059 | .14 | .0392 | | 057 | .13† | .0363† | | 015 | N/A | N/A |
| Texas | TX | | 059 | .20 | .0559 | | 059 | .20 | .0559 | | 059 | .20 | .0559 | | 059 | .15 | .0419 | | 059 | .15 | .0419 | | 015 | .20† | .0559† |
| Utah | UT | | 059 | .245 | .0685 | | 059 | .245 | .0685 | | 059 | .245 | .0685 | | 059 | N/A† | N/A† | | 059 | N/A† | N/A† | | 015 | .245 | .0685 |
| Vermont | VT | | 067 | .29 | .0811 | | 054 | N/A | N/A | | 054 | N/A | N/A | | 054 | N/A | N/A | | 054 | N/A | N/A | | 015 | N/A | N/A |
| Virginia | VA | | 113 | .175 | .0489 | | 113 | .175 | .0489 | | 113 | .175 | .0489 | | 113 | .175 | .0489 | | 113 | .175 | .0489 | | 028 | .175 | .0489 |
| Virginia* | VA | | 114 | .035 | .0097 | | 114 | .035 | .0097 | | 114 | .035 | .0097 | | 114 | .035 | .0097 | | 114 | .035 | .0097 | | 029 | .035 | .0097 |
| Washington | WA | | 059 | .375 | .105 | | 059 | .375† | .105† | | 059 | .375 | .105 | | 057 | N/A | N/A | | 057 | N/A | N/A | | 015 | N/A | N/A |
| West Virginia | WV | | 057 | .322 | .0901 | | 057 | .322 | .0901 | | 057 | .322 | .0901 | | 057 | .322 | .0901 | | 057 | .322 | .0901 | | 015 | .322 | .0901 |
| Wisconsin | WI | | 059 | .329 | .092 | | 059 | .329 | .092 | | 059 | .329 | .092 | | 059 | .226 | .0632 | | 059 | .247 | .0692 | | 015 | N/A | N/A |
| Wyoming | WY | | 059 | .14 | .0392 | | 059 | .14 | .0392 | | 059 | N/A | N/A | | 057 | N/A | N/A | | 057 | N/A | N/A | | 015 | N/A | N/A |

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