Use for 1st Quarter 2014 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, 2014.

Note: Gallon - U.S. $ per gallon (p/g); Liter - Canadian $ per liter (p/l) **U.S./Canada exchange rate - 1.0577 - 0.9454**

Jurisdiction		A (A-55)				B (E-85)				F (M-85)				H (Gasohol)				L (LNG)				M (Methanol)			
		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		061	.16	.0447		061	.16	.0447		061	.16	.0447		061	.16	.0447		061	.19	.0531		061	.16	.0447
Alberta	AB		061	.3221	.09		061	.3221†	.09†		061	.3221	.09		061	.3221†	.09†		061	N/A	N/A		061	.3221	.09
Arizona	AZ†		061	N/A	N/A		061	.18	.0503		061	.18	.0503		061	.18	.0503		061	N/A	N/A		061	N/A	N/A
Arkansas	AR		061	N/A	N/A		061	.215	.0601		061	.215	.0601		061	.215	.0601		061	N/A	N/A		061	.215	.0601
British Columbia	BC		061	N/A	N/A		061	N/A	N/A		061	N/A	N/A		061	N/A	N/A		061	N/A	N/A		061	N/A	N/A
California	CA		061	.453	.1266		061	.09†	.0252†		061	.09†	.0252†		061	N/A	N/A		061	.06	.0168		061	.09	.0252
Colorado	CO		061	.22	.0615		061	.22	.0615		061	.22	.0615		061	.22	.0615		061	.03	.0084		061	.22	.0615
Connecticut	CT		061	.25	.0699		061	.25	.0699		061	.25	.0699		061	.25	.0699		061	.26	.0727		061	.25	.0699
Delaware	DE		061	.22	.0615		061	.22	.0615		061	.22	.0615		061	.23	.0643		061	.22	.0615		061	.23	.0643
Florida	FL†		061	N/A	N/A		061	N/A	N/A		061	N/A	N/A		061	.2987	.0835		061	N/A	N/A		061	N/A	N/A
Georgia	GA		067	.1630	.0456		067	.1630	.0456		067	.1630	.0456		067	.1630	.0456		067	.1620	.0453		067	.1620	.0453
Idaho	ID		061	.25	.0699		061	N/A	N/A		061	N/A	N/A		061	N/A	N/A		061	.197	.055		061	N/A	N/A
Illinois	IL		061	.403	.1127		061	.403	.1127		061	.403	.1127		061	.403	.1127		061	.316	.0883		061	.403	.1127
Indiana	IN		086	.18	.0503		086	.18	.0503		086	.18	.0503		121	.18	.0503		121	.16	.0447		121	.16	.0447
Indiana*	IN		087	.11	.0308		087	.11	.0308		087	.11	.0308		122	.11	.0308		122	.11	.0308		122	.11	.0308
Iowa	IA		061	.20	.0558		061	.19	.0531		061	.20	.0558		061	.19	.0531		061	.225	.0628		061	.20	.0558
Kansas	KS		061	.26	.0727		061	.17	.0475		061	.24	.0671		061	.24	.0671		061	.23	.0643		061	.26	.0727
Kentucky	KY		121	.264	.0737		121	.294	.0822		121	.294	.0822		121	.294	.0822		121	.264	.0737		121	.294	.0822
Kentucky*	KY		122	.127	.0355		122	.054	.0151		122	.054	.0151		122	.054	.0151		122	.127	.0355		122	.054	.0151
Louisiana	LA		061	.20	.0558		061	.20	.0558		061	.20	.0558		061	.20	.0558		061	.16	.0447		061	.20	.0558
Maine	ME		061	N/A	N/A		061	N/A	N/A		061	N/A	N/A		061	N/A	N/A		062	.178	.0497		062	.147	.041
Manitoba	MB		062	.501	.14		062	.501	.14		062	.501	.14		062	.501	.14		062	.1074†	.03†		062	.501	.14
Maryland	MD		061	.2775	.0775		061	.27	.0754		061	.27	.0754		061	.27	.0754		061	.27	.0754		061	.27	.0754
Massachusetts	MA		062	.24	.0671		062	.24	.0671		062	.24	.0671		062	.24	.0671		061	.163	.0456		062	.24	.0671
Michigan	MI		061	N/A	N/A		061	N/A	N/A		061	N/A	N/A		061	N/A	N/A		061	N/A	N/A		061	N/A	N/A
Minnesota	MN		062	.285	.0796		062	.2025	.0566		062	N/A	N/A		062	.285	.0796		062	.171	.0478		062	.285	.0796
Mississippi	MS		061	.18	.0503		061	.18	.0503		061	.18	.0503		061	.18	.0503		061	.228†	.0637†		061	.18	.0503
Missouri	MO		061	N/A	N/A		061	.17	.0475		061	.17	.0475		061	.17	.0475		061	N/A	N/A		061	N/A	N/A
Montana	MT		061	N/A	N/A		061	N/A	N/A		061	N/A	N/A		061	N/A†	N/A†		061	N/A	N/A		061	N/A	N/A
Nebraska	NE		061	.264	.0737		061	.264	.0737		061	.264	.0737		061	.264	.0737		061	.264	.0737		061	.264	.0737
Nevada	NV		061	.19	.0531		061	.23	.0643		061	N/A	N/A		061	.23	.0643		061	.27	.0754		061	.23	.0643
New Brunswick	NB		061	.6871	.192		061	.4867	.136		061	.6871	.192		061	.4867	.136		061	.6871	.192		061	.6871	.192
Newfoundland	NL		061	N/A	N/A		061	N/A	N/A		061	N/A	N/A		061	N/A	N/A		061	N/A	N/A		061	N/A	N/A

* Surcharge

** Period rate change is effective

†**NOTE: FOR FOOTNOTES CONCERNING EACH OF THESE TAX RATES, GO TO WWW.IFTACH.ORG AND CLICK ON TAX RATES.**

N/C = No Change

Use for 1st Quarter 2014 only.

Note: Gallon - U.S. $ per gallon (p/g); **Liter** - Canadian $ per liter (p/l) **U.S./Canada exchange rate - 1.0577 - 0.9454**

Jurisdiction		A (A-55)				B (E-85)				F (M-85)				H (Gasohol)				L (LNG)				M (Methanol)			
		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		061	N/A	N/A		061	N/A	N/A		061	N/A	N/A		061	N/A	N/A		061	N/A	N/A		061	N/A	N/A
New Jersey	NJ		061	N/A	N/A		061	N/A	N/A		061	N/A	N/A		061	.145	.0405		061	.0925	.0258		061	.145	.0405
New Mexico	NM		061	N/A	N/A		061	N/A	N/A		061	N/A	N/A		061	N/A	N/A		061	N/A	N/A		061	N/A	N/A
New York	NY		061	.424	.1185		061	N/A	N/A		061	.424	.1185		061	.424	.1185		061	N/A†	N/A†		061	.424	.1185
No. Carolina	NC		061	.375	.1048		061	.375	.1048		061	.375	.1048		061	.375	.1048		061	.375	.1048		061	.375	.1048
No. Dakota	ND		061	N/A	N/A		061	N/A	N/A		061	N/A	N/A		061	.23	.0643		061	N/A	N/A		061	N/A	N/A
Nova Scotia	NS		061	N/A	N/A		061	N/A	N/A		061	N/A	N/A		061	N/A	N/A		061	N/A	N/A		061	N/A	N/A
Ohio	OH		087	.28	.0783		087	.28	.0783		087	.28	.0783		087	.28	.0783		087	.28	.0783		087	.28	.0783
Oklahoma	OK		061	.16	.0447		061	.16	.0447		061	.16	.0447		061	.16	.0447		061	.05†	.014†		061	.16	.0447
Ontario	ON		061	.526	.147		061	.526	.147		061	.526	.147		061	.526	.147		061	N/A	N/A		061	N/A†	N/A†
Oregon	OR		061	N/A	N/A		061	N/A	N/A		061	N/A	N/A		061	N/A	N/A		061	N/A	N/A		061	N/A	N/A
Pennsylvania	PA		061	.51	.1425		061	.292	.0816		061	.234	.0654		061	.407	.1137		061	.265	.074		061	.204	.057
Prince Edward Is	PE		061	N/A	N/A		061	N/A	N/A		061	N/A	N/A		061	N/A	N/A		061	N/A	N/A		061	N/A	N/A
Quebec	QC		061	.7229	.202		061	.7229	.202		061	.6871	.192		061	.6871	.192		061	N/A	N/A		061	.6871	.192
Rhode Island	RI		061	.32	.0894		061	.32	.0894		061	.32	.0894		061	.32	.0894		061	.32	.0894		061	.32	.0894
Saskatchewan	SK		061	.5368	.15		061	.5368	.15		061	.5368	.15		061	.5368	.15		061	N/A	N/A		061	.5368	.15
So. Carolina	SC		061	N/A	N/A		061	N/A	N/A		061	N/A	N/A		061	.16	.0447		061	.16	.0447		061	.16	.0447
So. Dakota	SD		061	N/A	N/A		061	.10	.0279		061	.10	.0279		061	N/A	N/A		061	N/A	N/A		061	N/A	N/A
Tennessee	TN		061	.20	.0558		061	.20	.0558		061	.20	.0558		061	.20	.0558		061	.20	.0558		061	.20	.0558
Texas	TX		061	.20	.0558		061	.20	.0558		061	.20	.0558		061	.20	.0558		061	.15	.0419		061	.20	.0558
Utah	UT		061	.245	.0684		061	.245	.0684		061	.245	.0684		061	.245	.0684		061	.085	.0238		061	.245	.0684
Vermont	VT†		061	N/A	N/A		061	N/A	N/A		061	N/A	N/A		061	N/A	N/A		061	N/A	N/A		061	N/A	N/A
Virginia	VA		121	.111	.031		121	.111	.031		121	.111	.031		121	.111	.031		121	.111	.031		121	.111	.031
Virginia*	VA		122	.126	.0352		122	.126	.0352		122	.126	.0352		122	.126	.0352		122	.126	.0352		122	.126	.0352
Washington	WA†		061	N/A	N/A		061	N/A	N/A		061	N/A	N/A		061	.375	.1048		061	N/A	N/A		061	N/A	N/A
West Virginia	WV		061	.357	.0997		061	.357	.0997		061	.357	.0997		061	.357	.0997		061	.157	.0439		061	.357	.0997
Wisconsin	WI		061	.329	.0919		061	.329	.0919		061	.329	.0919		061	.329	.0919		061	.197	.055		061	.329	.0919
Wyoming	WY		061	.24	.0671		061	.24	.0671		061	.24	.0671		061	.24	.0671		061	.24	.0671		061	N/A	N/A

†FOR FOOTNOTES CONCERNING EACH OF THESE TAX RATES, GO TO WWW.IFTACH.ORG AND CLICK ON TAX RATES.

N/C = No Change

* Surcharge

** Period rate change is effective