**Use for 1st Quarter 2011 only.**

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

**IFTA-105**

Note: Only use this rate schedule for the period January 1 - March 31, 2011.

**Note: Gallon** - U.S. $ per gallon (p/g); **Liter** - Canadian $ per liter (p/l) **U.S./Canada exchange rate 1.0176 - 0.9827**

| 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 | | 061 | .19 | .0511 | | 061 | .16 | .043 | | 061 | .16 | .043 | | 061 | .19 | .0511 | | 061 | .19 | .0511 | | 019 | .19 | .0511 |
| Alberta | AB | | 063 | .3348 | .09 | | 063 | .3348 | .09 | | 063 | .3348 | .09† | | 063 | .2417 | .065 | | 062 | N/A | N/A | | 019 | .3348 | .09 |
| Arizona | AZ | | 072 | .26† | .0699† | | 063 | N/A | N/A | | 063 | N/A | N/A | | 072 | N/A | N/A | | 065 | N/A | N/A | | 019 | .26 | .0699 |
| Arkansas | AR | | 063 | .225 | .0604 | | 063 | .215 | .0578 | | 063 | .215 | .0578 | | 063 | .165 | .0444 | | 063 | .05 | .0134 | | 019 | .225 | .0604 |
| British Columbia | BC | | 062 | .748 | .2011 | | 062 | .7049 | .1895 | | 060 | N/A | N/A | | 062 | .1146 | .0308 | | 061 | N/A | N/A | | 019 | N/A† | N/A† |
| California | CA | | 061 | .397 | .1067 | | 061 | N/A | N/A | | 061 | .09 | .0242 | | 061 | .06 | .0162 | | 061 | .07† | .0188† | | 019 | .397 | .1067 |
| Colorado | CO | | 063 | .205 | .0552 | | 063 | .22 | .0591 | | 062 | .22 | .0591 | | 063 | .205 | .0552 | | 063 | .205 | .0552 | | 019 | .205 | .0552 |
| Connecticut | CT | | 062 | .396 | .1064 | | 061 | .25 | .0673 | | 061 | .25 | .0673 | | 061 | .26† | .0699† | | 061 | .26† | .0699† | | 019 | .396 | .1064 |
| Delaware | DE | | 059 | .22 | .0591 | | 059 | .23 | .0619 | | 059 | .23 | .0619 | | 059 | .22 | .0591 | | 059 | .22 | .0591 | | 019 | .22 | .0591 |
| Florida | FL | | 063 | .3207 | .0862 | | 063 | .2987 | .0803 | | 063 | N/A | N/A | | 062 | N/A | N/A | | 061 | N/A | N/A | | 019 | .3207 | .0862 |
| Georgia | GA | | 062 | .16 | .043 | | 066 | .151 | .0406 | | 066 | .15 | .0403 | | 062 | .133 | .0357 | | 066 | .15 | .0403 | | 019 | .16 | .043 |
| Idaho | ID | | 063 | .25† | .0673† | | 061 | N/A | N/A | | 061 | N/A | N/A | | 063 | .181† | .0486† | | 063 | .197† | .0529† | | 019 | N/A | N/A |
| Illinois | IL | | 063 | .378 | .1017 | | 063 | .34 | .0914 | | 063 | .34 | .0914 | | 063 | .318 | .0855 | | 063 | .318 | .0855 | | 019 | .378 | .1017 |
| Indiana | IN | | 125 | .16 | .043 | | 125 | .18 | .0484 | | 125 | .16 | .043 | | 125 | .16 | .043 | | 125 | .16 | .043 | | 032 | .16 | .043 |
| Indiana* | IN | | 126 | .11 | .0296 | | 126 | .11 | .0296 | | 126 | .11 | .0296 | | 126 | .11 | .0296 | | 126 | .11 | .0296 | | 033 | .11 | .0296 |
| Iowa | IA | | 063 | .225 | .0604 | | 063 | .21 | .0565 | | 063 | .19 | .0511 | | 063 | .20 | .0537 | | 062 | .16 | .043 | | 019 | .225 | .0604 |
| Kansas | KS | | 063 | .26 | .0699 | | 063 | .24 | .0645 | | 063 | .24 | .0645 | | 063 | .23 | .0619 | | 063 | .23 | .0619 | | 019 | .26 | .0699 |
| Kentucky | KY | | 117 | .215 | .0578 | | 117 | .245 | .0658 | | 117 | .245 | .0658 | | 117 | .245 | .0658 | | 117 | .215 | .0578 | | 019 | N/A | N/A |
| Kentucky* | KY | | 118 | .102 | .0274 | | 118 | .043 | .0116 | | 118 | .043 | .0116 | | 118 | .043 | .0116 | | 118 | .102 | .0274 | | N/A | N/A | N/A |
| Louisiana | LA | | 063 | .20 | .0537 | | 063 | .20 | .0537 | | 063 | .20 | .0537 | | 063 | .16 | .043 | | 063 | .16 | .043 | | 019 | .20 | .0537 |
| Maine | ME | | 058 | .307 | .0825 | | 057 | N/A | N/A | | 058 | .195 | .0524 | | 058 | .215 | .0578 | | 058 | .239† | .0642† | | 019 | .307 | .0825 |
| Manitoba | MB | | 064 | .4278 | .115 | | 063 | .4278 | .115 | | 063 | .3348 | .09 | | 063 | .1116 | .03 | | 061 | .4278 | .115 | | 019 | .4278 | .115 |
| Maryland | MD | | 061 | .2425 | .0652 | | 061 | .235 | .0632 | | 061 | .235 | .0632 | | 061 | .235 | .0632 | | 061 | .235 | .0632 | | 019 | .2425 | .0652 |
| Massachusetts | MA | | 061 | .21 | .0565 | | 061 | .21 | .0565 | | 061 | .21 | .0565 | | 061 | .231 | .0621 | | 061 | .231 | .0621 | | 019 | .21 | .0565 |
| Michigan | MI | | 085 | .34 | .0914 | | 062 | N/A | N/A | | 062 | N/A | N/A | | 062 | N/A | N/A | | 062 | N/A | N/A | | 019 | .34 | .0914 |
| Minnesota | MN | | 064 | .275 | .074 | | 064 | .275 | .074 | | 064 | .275 | .074 | | 064 | .2062 | .0555 | | 064 | .275 | .074 | | 020 | .275 | .074 |
| Mississippi | MS | | 063 | .18 | .0484 | | 063 | .18 | .0484 | | 063 | .18 | .0484 | | 063 | .17† | .0457† | | 063 | .18† | .0484† | | 019 | .18 | .0484 |
| Missouri | MO | | 063 | .17 | .0457 | | 062 | .17 | .0457 | | 061 | .17 | .0457 | | 063 | .17† | .0457† | | 063 | .17† | .0457† | | 019 | N/A | N/A |
| Montana | MT | | 063 | .2775 | .0746 | | 063 | N/A† | N/A† | | 063 | N/A† | N/A† | | 061 | .0518 | .0139 | | 062 | .07 | .0188 | | 019 | N/A | N/A |
| Nebraska | NE | | 063 | .264 | .0709 | | 063 | .264 | .0709 | | 063 | .264 | .0709 | | 063 | .264 | .0709 | | 063 | .264 | .0709 | | 019 | .264 | .0709 |
| Nevada | NV | | 063 | .27 | .0726 | | 061 | .23 | .0619 | | 061 | .23 | .0619 | | 063 | .22 | .0591 | | 063 | .21 | .0565 | | 019 | .27 | .0726 |
| New Brunswick | NB | | 061 | .6286 | .169 | | 061 | .398 | .107 | | 061 | .6286 | .169 | | 061 | .2492 | .067 | | 061 | .6286 | .169 | | 019 | .6286 | .169 |
| Newfoundland | NL | | 061 | .6137 | .165 | | 061 | .6137 | .165 | | 061 | N/A | N/A | | 061 | .2604 | .07 | | 061 | N/A | N/A | | 019 | N/A | N/A |

*Surcharge

**Period rate change is effective

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**IFTA-105**

| 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 | | 057 | .18 | .0484 | | 057 | N/A | N/A | | 057 | N/A | N/A | | 057 | N/A | N/A | | 057 | N/A | N/A | | 019 | .18 | .0484 |
| New Jersey | NJ | | 059 | .175 | .047 | | 059 | .145 | .039 | | 059 | .145 | .039 | | 059 | .0925 | .0248 | | 059 | .0925 | .0248 | | 019 | N/A | N/A |
| New Mexico | NM | | 063 | .21 | .0565 | | 061 | N/A | N/A | | 061 | N/A | N/A | | 063 | N/A | N/A | | 062 | N/A | N/A | | 019 | N/A | N/A |
| New York | NY | | 061 | .3925† | .1055† | | 061 | .409 | .11 | | 061 | .409 | .11 | | 061 | .239 | .0642 | | 061 | N/A | N/A | | 019 | N/A | N/A |
| No. Carolina | NC | | 063 | .325 | .0874 | | 063 | .325 | .0874 | | 063 | .325 | .0874 | | 063 | .325 | .0874 | | 063 | .325 | .0874 | | 019 | .325 | .0874 |
| No. Dakota | ND | | 063 | .23 | .0619 | | 063 | .23 | .0619 | | 063 | N/A | N/A | | 063 | .23 | .0619 | | 063 | .23 | .0619 | | 019 | .23 | .0619 |
| Nova Scotia | NS | | 061 | .5728 | .154 | | 062 | .5766 | .155 | | 061 | N/A | N/A | | 061 | .2604 | .07 | | 061 | N/A | N/A | | 019 | N/A | N/A |
| Ohio | OH | | 103 | .28 | .0753 | | 103 | .28 | .0753 | | 103 | .28 | .0753 | | 103 | .28 | .0753 | | 077 | .28 | .0753 | | 019 | .28 | .0753 |
| Oklahoma | OK | | 063 | .13 | .0349 | | 063 | .16 | .043 | | 063 | N/A | N/A | | 063 | .16 | .043 | | 063 | .16 | .043 | | 019 | N/A | N/A |
| Ontario | ON | | 057 | .5319 | .143 | | 057 | .5468 | .147 | | 057 | .5468† | .147† | | 057 | .16 | .043 | | 057 | N/A | N/A | | 019 | 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 | | 019 | N/A | N/A |
| Pennsylvania | PA | | 068 | .381† | .1025† | | 068 | .312 | .0839 | | 068 | .208 | .056 | | 068 | .228 | .0613 | | 068 | .079† | .0213† | | 019 | .381 | .1025 |
| Prince Edward Is | PE | | 062 | .7514 | .202 | | 062 | .5877 | .158 | | 061 | N/A | N/A | | 063 | N/A | N/A | | 061 | N/A | N/A | | 019 | N/A | N/A |
| Quebec | QC | | 063 | .6397 | .172 | | 061 | .6026 | .162 | | 061 | .6397 | .172 | | 061 | N/A | N/A | | 061 | N/A | N/A | | 019 | .6397 | .172 |
| Rhode Island | RI | | 059 | .32 | .086 | | 059 | .32 | .086 | | 059 | .32 | .086 | | 059 | .32 | .086 | | 059 | .32 | .086 | | 019 | .32 | .086 |
| Saskatchewan | SK | | 063 | .558 | .15 | | 063 | .558 | .15 | | 063 | .558 | .15 | | 063 | .3348 | .09 | | 061 | N/A | N/A | | 019 | .558 | .15 |
| So. Carolina | SC | | 061 | .16 | .043 | | 061 | .16 | .043 | | 061 | .16 | .043 | | 061 | .16 | .043 | | 061 | .16 | .043 | | 019 | N/A | N/A |
| So. Dakota | SD | | 063 | .22 | .0591 | | 061 | N/A | N/A | | 061 | N/A | N/A | | 063 | .20 | .0537 | | 063 | .10 | .0269 | | 019 | .22 | .0591 |
| Tennessee | TN | | 063 | .17 | .0457 | | 063 | .20 | .0537 | | 061 | N/A | N/A | | 063 | .14 | .0377 | | 061 | .13† | .0349† | | 019 | N/A | N/A |
| Texas | TX | | 063 | .20 | .0537 | | 063 | .20 | .0537 | | 063 | .20 | .0537 | | 063 | .15 | .0403 | | 063 | .15 | .0403 | | 019 | .20† | .0537† |
| Utah | UT | | 063 | .245 | .0658 | | 063 | .245 | .0658 | | 063 | .245 | .0658 | | 063 | N/A† | N/A† | | 063 | .085† | .0229† | | 019 | .245 | .0658 |
| Vermont | VT | | 071 | .29 | .0779 | | 058 | N/A | N/A | | 058 | N/A | N/A | | 058 | N/A | N/A | | 058 | N/A | N/A | | 019 | N/A | N/A |
| Virginia | VA | | 121 | .175 | .047 | | 121 | .175 | .047 | | 121 | .175 | .047 | | 121 | .175 | .047 | | 121 | .175 | .047 | | 036 | .175 | .047 |
| Virginia* | VA | | 122 | .035 | .0094 | | 122 | .035 | .0094 | | 122 | .035 | .0094 | | 122 | .035 | .0094 | | 122 | .035 | .0094 | | 037 | .035 | .0094 |
| Washington | WA | | 063 | .375 | .1008 | | 063 | .375† | .1008† | | 063 | .375 | .1008 | | 061 | N/A | N/A | | 061 | N/A | N/A | | 019 | N/A | N/A |
| West Virginia | WV | | 061 | .322 | .0866 | | 061 | .322 | .0866 | | 061 | .322 | .0866 | | 061 | .322 | .0866 | | 061 | .322 | .0866 | | 019 | .322 | .0866 |
| Wisconsin | WI | | 063 | .329 | .0884 | | 063 | .329 | .0884 | | 063 | .329 | .0884 | | 063 | .226 | .0608 | | 063 | .247 | .0664 | | 019 | N/A | N/A |
| Wyoming | WY | | 063 | .14 | .0377 | | 063 | .14 | .0377 | | 063 | N/A | N/A | | 061 | N/A | N/A | | 061 | N/A | N/A | | 019 | N/A | N/A |

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