

International Fuel Tax Agreement (IFTA)
U.S./Canada Exchange Rate 1.3397 - 0.7464
3rd Quarter 2003 FINAL Fuel Tax Rates

3rd Quarter 2003		Gasoline	Special Diesel	Gasohol	Propane	LNG	CNG	Ethanol	Methanol	E85	M85	A55
ALBERTA	U.S.	0.2543	0.2543	0.2415	0.1836	\$ -	\$ -	\$ -	0.2543	0.0381	0.2543	0.2543
	Can	0.0900	0.0900	0.0855	0.0650	\$ -	\$ -	\$ -	0.0900	0.0135	0.0900	0.0900
BRITISH COLUMBIA #9	U.S.	0.4096	0.4238	\$ -	0.0763	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Can	0.1450	0.1500	\$ -	0.0270	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MANITOBA	U.S.	0.3249	0.3080	0.2543	0.1610	\$ -	\$ -	0.3249	0.3249	0.3249	0.3249	\$ -
	Can	0.1150	0.1090	0.0900	0.0570	\$ -	\$ -	0.1150	0.1150	0.1150	0.1150	\$ -
NEW BRUNSWICK	U.S.	0.4096	0.4775	\$ -	0.1893	0.4775	0.4775	\$ -	\$ -	\$ -	\$ -	\$ -
	Can	0.1450	0.1690	\$ -	0.0670	0.1690	0.1690	\$ -	\$ -	\$ -	\$ -	\$ -
NEWFOUNDLAND	U.S.	0.4661	0.4661	\$ -	0.1978	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Can	0.1650	0.1650	\$ -	0.0700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NOVA SCOTIA	U.S.	0.4379	0.4351	\$ -	0.1978	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Can	0.1550	0.1540	\$ -	0.0700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ONTARIO #6	U.S.	0.4153	0.4040	0.4153	0.1215	\$ -	\$ -	\$ -	\$ -	0.4153	0.4153	0.4153
	Can	0.1470	0.1430	0.1470	0.0430	\$ -	\$ -	\$ -	\$ -	0.1470	0.1470	0.1470
PRINCE EDWARD ISLAND	U.S.	0.3955	0.3814	\$ -	0.3955	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Can	0.1400	0.1350	\$ -	0.1400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
QUEBEC	U.S.	0.4294	0.4577	0.4294	\$ -	\$ -	\$ -	0.4577	0.4294	0.4577	0.4294	0.4577
	Can	0.1520	0.1620	0.1520	\$ -	\$ -	\$ -	0.1620	0.1520	0.1620	0.1520	0.1620
SASKATCHEWAN	U.S.	0.4238	0.4238	0.4238	0.2543	\$ -	\$ -	0.4238	0.4238	0.4238	0.4238	0.4238
	Can	0.1500	0.1500	0.1500	0.0900	\$ -	\$ -	0.1500	0.1500	0.1500	0.1500	0.1500
ALABAMA	U.S.	0.1600	0.1700	0.1600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Can	0.0567	0.0602	0.0567	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ARIZONA #12	U.S.	\$ -	0.2600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Can	\$ -	0.0920	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ARKANSAS	U.S.	0.2150	0.2250	0.2150	0.1650	\$ -	0.0500	0.2150	0.2150	\$ -	\$ -	\$ -
	Can	0.0761	0.0796	0.0761	0.0584	\$ -	0.0177	0.0761	0.0761	\$ -	\$ -	\$ -

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		Gasoline	Special Diesel	Gasohol	Propane	LNG	CNG	Ethanol	Methanol	E85	M85	A55
CALIFORNIA #1	U.S.	\$ -	0.2630	\$ -	0.0600	0.0600	0.0700	0.0900	0.0900	0.0900	0.0900	0.2630
	Can	\$ -	0.0931	\$ -	0.0213	0.0213	0.0248	0.0319	0.0319	0.0319	0.0319	0.0931
COLORADO	U.S.	0.2200	0.2050	0.2200	0.2050	0.2050	0.2050	0.2050	0.2050	0.2050	0.2050	0.2050
	Can	0.0778	0.0726	0.0778	0.0726	0.0726	0.0726	0.0726	0.0726	0.0726	0.0726	0.0726
CONNECTICUT	U.S.	0.2500	0.2600	0.2400	\$ -	\$ -	\$ -	0.3200	0.3200	0.3200	0.3200	0.3200
	Can	0.0886	0.0920	0.0849	\$ -	\$ -	\$ -	0.1132	0.1132	0.1132	0.1132	0.1132
DELAWARE	U.S.	0.2300	0.2200	0.2300	0.2200	0.2200	0.2200	0.2300	0.2300	0.2200	0.2200	0.2200
	Can	0.0815	0.0778	0.0815	0.0778	0.0778	0.0778	0.0815	0.0815	0.0778	0.0778	0.0778
FLORIDA	U.S.	0.1917	0.2877	0.1917	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Can	0.0678	0.1018	0.0678	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GEORGIA	U.S.	0.1150	0.1150	0.1150	0.1150	0.1150	0.1150	0.1150	0.1150	0.1150	0.1150	0.1150
	Can	0.0407	0.0407	0.0407	0.0407	0.0407	0.0407	0.0407	0.0407	0.0407	0.0407	0.0407
IDAHO #10	U.S.	\$ -	0.2500	\$ -	0.1810	\$ -	0.1970	\$ -	\$ -	\$ -	\$ -	0.2500
	Can	\$ -	0.0886	\$ -	0.0640	\$ -	0.0697	\$ -	\$ -	\$ -	\$ -	0.0886
ILLINOIS	U.S.	0.2580	0.2870	0.2580	0.2530	0.2730	0.2730	0.2580	0.2580	0.2580	0.2580	0.2580
	Can	0.0914	0.1016	0.0914	0.0895	0.0966	0.0966	0.0914	0.0914	0.0914	0.0914	0.0914
INDIANA	U.S.	0.1800	0.1600	0.1800	0.1600	0.1600	0.1600	0.1600	0.1600	\$ -	\$ -	\$ -
	Can	0.0638	0.0567	0.0638	0.0567	0.0567	0.0567	0.0567	0.0567	\$ -	\$ -	\$ -
INDIANA SurChg	U.S.	0.1100	0.1100	0.1100	0.1100	0.1100	0.1100	0.1100	0.1100	\$ -	\$ -	\$ -
	Can	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	0.0390	\$ -	\$ -	\$ -
IOWA	U.S.	0.2000	0.2250	0.1900	0.2000	0.2000	0.1600	0.1900	0.2000	0.1900	0.2000	0.2000
	Can	0.0707	0.0796	0.0673	0.0707	0.0707	0.0567	0.0673	0.0707	0.0673	0.0707	0.0707
KANSAS	U.S.	0.2400	0.2600	0.2400	0.2300	0.2300	0.2300	0.2600	0.2600	0.2400	0.2400	0.2600
	Can	0.0849	0.0920	0.0849	0.0815	0.0815	0.0815	0.0920	0.0920	0.0849	0.0849	0.0920
KENTUCKY	U.S.	0.1500	0.1200	0.1500	0.1500	0.1200	0.1200	0.1500	0.1500	0.1500	0.1500	0.1200
	Can	0.0531	0.0425	0.0531	0.0531	0.0425	0.0425	0.0531	0.0531	0.0531	0.0531	0.0425

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KENTUCKY SurChg	U.S.	0.0220	0.0520	0.0220	0.0220	0.0520	0.0520	0.0220	0.0220	0.0220	0.0220	0.0520
	Can	0.0078	0.0184	0.0078	0.0078	0.0184	0.0184	0.0078	0.0078	0.0078	0.0078	0.0184
		Gasoline	Special	Gasohol	Propane	LNG	CNG	Ethanol	Methanol	E85	M85	A55
			Diesel									
LOUISIANA	U.S.	0.2000	0.2000	0.2000	0.1600	0.1600	0.1600	0.2000	0.2000	0.2000	0.2000	0.2000
	Can	0.0707	0.0707	0.0707	0.0567	0.0567	0.0567	0.0707	0.0707	0.0707	0.0707	0.0707
MAINE #8	U.S.	\$ -	0.2570	\$ -	0.1790	0.1400	0.0191	0.1560	0.1250	\$ -	\$ -	\$ -
	Can	\$ -	0.0910	\$ -	0.0634	0.0496	0.0067	0.0552	0.0442	\$ -	\$ -	\$ -
MARYLAND	U.S.	0.2350	0.2425	0.2350	0.2350	0.2350	0.2350	0.2350	0.2350	0.2350	0.2350	0.2425
	Can	0.0832	0.0859	0.0832	0.0832	0.0832	0.0832	0.0832	0.0832	0.0832	0.0832	0.0859
MASSACHUSETTS	U.S.	0.2100	0.2100	0.2100	0.1470	0.1470	0.1470	0.2100	0.2100	0.2100	0.2100	0.2100
	Can	0.0744	0.0744	0.0744	0.0520	0.0520	0.0520	0.0744	0.0744	0.0744	0.0744	0.0744
MICHIGAN	U.S.	\$ -	0.2230	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Can	\$ -	0.0789	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MINNESOTA	U.S.	0.2000	0.2000	0.2000	0.1500	0.1200	0.2000	0.2000	0.2000	0.1420	0.2000	0.2000
	Can	0.0707	0.0707	0.0707	0.0531	0.0425	0.0707	0.0707	0.0707	0.0502	0.0707	0.0707
MISSISSIPPI #2	U.S.	0.1800	0.1800	0.1800	0.1700	0.1800	0.1800	0.1800	0.1800	0.1800	0.1800	0.1800
	Can	0.0638	0.0638	0.0638	0.0602	0.0638	0.0638	0.0638	0.0638	0.0638	0.0638	0.0638
MISSOURI #3	U.S.	0.1700	0.1700	0.1700	0.1700	0.1700	0.1700	0.1700	0.1700	0.1700	0.1700	0.1700
	Can	0.0602	0.0602	0.0602	0.0602	0.0602	0.0602	0.0602	0.0602	0.0602	0.0602	0.0602
MONTANA	U.S.	0.2700	0.2775	0.2700	0.0518	\$ -	0.0700	0.2700	\$ -	\$ -	\$ -	\$ -
	Can	0.0955	0.0982	0.0955	0.0184	\$ -	0.0248	0.0955	\$ -	\$ -	\$ -	\$ -
NEBRASKA	U.S.	0.2460	0.2460	0.2460	0.2460	\$ -	0.2460	\$ -	\$ -	\$ -	\$ -	\$ -
	Can	0.0871	0.0871	0.0871	0.0871	\$ -	0.0871	\$ -	\$ -	\$ -	\$ -	\$ -
NEVADA	U.S.	\$ -	0.2700	\$ -	0.2200	0.2700	0.2100	\$ -	\$ -	\$ -	\$ -	0.1900
	Can	\$ -	0.0955	\$ -	0.0778	0.0955	0.0744	\$ -	\$ -	\$ -	\$ -	0.0673
NEW HAMPSHIRE	U.S.	\$ -	0.1800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Can	\$ -	0.0638	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NEW JERSEY	U.S.	0.1450	0.1750	0.1450	0.0925	0.0925	0.0925	0.1450	0.1450	\$ -	\$ -	\$ -
	Can	0.0513	0.0619	0.0513	0.0327	0.0327	0.0327	0.0513	0.0513	\$ -	\$ -	\$ -

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NEW MEXICO	U.S.	\$ -	0.1800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Can	\$ -	0.0638	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Gasoline	Special	Gasohol	Propane	LNG	CNG	Ethanol	Methanol	E85	M85	A55
			Diesel									
NEW YORK	U.S.	0.3250	0.3125	0.3250	0.1850	0.3250	0.3250	0.3250	0.3250	0.3250	0.3250	0.3250
	Can	0.1151	0.1107	0.1151	0.0655	0.1151	0.1151	0.1151	0.1151	0.1151	0.1151	0.1151
NORTH CAROLINA	U.S.	0.2420	0.2420	0.2420	0.2420	0.2420	0.2420	0.2420	0.2420	0.2420	0.2420	0.2420
	Can	0.0856	0.0856	0.0856	0.0856	0.0856	0.0856	0.0856	0.0856	0.0856	0.0856	0.0856
NORTH DAKOTA	U.S.	0.2100	0.2100	0.2100	0.2100	\$ -	0.2100	\$ -	\$ -	\$ -	\$ -	\$ -
	Can	0.0744	0.0744	0.0744	0.0744	\$ -	0.0744	\$ -	\$ -	\$ -	\$ -	\$ -
OHIO	U.S.	0.2400	0.2400	0.2400	0.2400	0.2400	\$ -	0.2400	0.2400	0.2400	0.2400	0.2400
	Can	0.0849	0.0849	0.0849	0.0849	0.0849	\$ -	0.0849	0.0849	0.0849	0.0849	0.0849
OHIO SurChg	U.S.	0.0300	0.0300	0.0300	0.0300	0.0300	\$ -	0.0300	0.0300	0.0300	0.0300	0.0300
	Can	0.0106	0.0106	0.0106	0.0106	0.0106	\$ -	0.0106	0.0106	0.0106	0.0106	0.0106
OKLAHOMA	U.S.	0.1600	0.1300	0.1600	0.1600	0.1600	0.1600	\$ -	\$ -	\$ -	\$ -	\$ -
	Can	0.0567	0.0460	0.0567	0.0567	0.0567	0.0567	\$ -	\$ -	\$ -	\$ -	\$ -
OREGON	U.S.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Can	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PENNSYLVANIA #4	U.S.	0.2590	0.3080	0.2590	0.1890	0.1510	0.0660	0.1730	0.1280	0.2390	0.1480	0.3080
	Can	0.0916	0.1091	0.0916	0.0669	0.0535	0.0233	0.0612	0.0453	0.0845	0.0524	0.1091
RHODE ISLAND #5	U.S.	0.3000	0.3000	0.3000	0.3000	0.3000	\$ -	0.3000	0.3000	0.3000	0.3000	0.3000
	Can	0.1062	0.1062	0.1062	0.1062	0.1062	\$ -	0.1062	0.1062	0.1062	0.1062	0.1062
SOUTH CAROLINA	U.S.	0.1600	0.1600	0.1600	0.1600	0.1600	0.1600	0.1600	0.1600	\$ -	\$ -	\$ -
	Can	0.0567	0.0567	0.0567	0.0567	0.0567	0.0567	0.0567	0.0567	\$ -	\$ -	\$ -
SOUTH DAKOTA	U.S.	\$ -	0.2200	\$ -	0.2000	\$ -	0.1000	\$ -	\$ -	0.1000	0.1000	\$ -
	Can	\$ -	0.0778	\$ -	0.0707	\$ -	0.0354	\$ -	\$ -	0.0354	0.0354	\$ -
TENNESSEE	U.S.	0.2000	0.1700	\$ -	0.1400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Can	0.0707	0.0602	\$ -	0.0496	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TEXAS #11	U.S.	0.2000	0.2000	0.2000	0.1500	0.1500	0.1500	0.2000	0.2000	0.2000	0.2000	0.2000

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	Can	0.0707	0.0707	0.0707	0.0531	0.0531	0.0531	0.0707	0.0707	0.0707	0.0707	0.0707
UTAH #7	U.S.	0.2450	0.2450	0.2450	\$ -	\$ -	\$ -	0.2450	0.2450	0.2450	0.2450	0.2450
	Can	0.0867	0.0867	0.0867	\$ -	\$ -	\$ -	0.0867	0.0867	0.0867	0.0867	0.0867
		Gasoline	Special	Gasohol	Propane	LNG	CNG	Ethanol	Methanol	E85	M85	A55
			Diesel									
VERMONT	U.S.	\$ -	0.2600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Can	\$ -	0.0920	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
VIRGINIA	U.S.	0.1600	0.1600	0.1600	0.1600	0.1600	0.1600	0.1600	0.1600	0.1600	0.1600	0.1600
	Can	0.0567	0.0567	0.0567	0.0567	0.0567	0.0567	0.0567	0.0567	0.0567	0.0567	0.0567
VIRGINIA SurChg	U.S.	0.0350	0.0350	0.0350	0.0350	0.0350	0.0350	0.0350	0.0350	0.0350	0.0350	0.0350
	Can	0.0123	0.0123	0.0123	0.0123	0.0123	0.0123	0.0123	0.0123	0.0123	0.0123	0.0123
WASHINGTON	U.S.	0.2800	0.2800	0.2800	\$ -	\$ -	\$ -	0.2800	\$ -	\$ -	\$ -	\$ -
	Can	0.0991	0.0991	0.0991	\$ -	\$ -	\$ -	0.0991	\$ -	\$ -	\$ -	\$ -
WEST VIRGINIA	U.S.	0.2535	0.2535	0.2535	0.2535	0.2535	0.2535	0.2535	0.2535	0.2535	0.2535	0.2535
	Can	0.0898	0.0898	0.0898	0.0898	0.0898	0.0898	0.0898	0.0898	0.0898	0.0898	0.0898
WISCONSIN	U.S.	0.3150	0.3150	0.3150	0.2080	0.2280	0.2280	0.3150	0.3150	0.3150	0.3150	0.3150
	Can	0.1115	0.1115	0.1115	0.0737	0.0807	0.0807	0.1115	0.1115	0.1115	0.1115	0.1115
WYOMING	U.S.	0.1400	0.1400	0.1400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Can	0.0496	0.0496	0.0496	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

1 - CALIFORNIA CNG to be reported for each 100 cubic feet at standard pressure and temperature. A blend of Alcohol when containing not more than 15% Gasoline or Diesel should be reported as E-85 or M-85.

2 - MISSISSIPPI Natural Gas - LNG and CNG 100 cubic feet

3 - MISSOURI Reporting is not required for propane &/or natural gas in the event that proper fuel decals have been obtained. If fuel decals have not been obtained, a fuel tax return must be completed using the \$0.17 fuel tax rate.

4 - PENNSYLVANIA To convert CNG (scf) to gallons, multiply units by .0314. To convert CNG (lbs) to gallons, multiply units by .7087. Effective 10/1/97, 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.

5 - RHODE ISLAND Effective January 1, 1998, propane gas and ethanol gasohol (containing 85% or more by volume of ethanol or other blend of alcohol) used in a fleet of ten (10) or more alternative fueled vehicles are exempt from fuel use tax. (IFTA, Inc. was notified of this change by Rhode Island June 15, 1998).

6 - ONTARIO Licensees may apply for a tax refund directly to Ontario in respect of the ethanol or methanol component of the blend for gasoline. Effective June 18, 2002 licensees may also apply for a tax refund directly to Ontario, in respect of biodiesel fuel used as fuel or a fuel additive.

7 - UTAH Propane and Natural Gas are considered clean fuels for Utah and tax is paid via the purchase of a Clean Special Fuel Certificate (Form TC-596). The certificate must be kept in the vehicle while the vehicle is in Utah. The annual fee for the Clean Special Fuel Certificate is \$82 for vehicles with two axles and a registered gross vehicle weight of 26,000 pounds or less and \$126 for vehicles with three axles or with a registered gross vehicle weight over 26,000 pounds. The Tax Commission will impose a penalty for using dyed fuel on the highways in addition to any Federal penalties.

8 - MAINE CNG rate is per 100 standard cubic feet

9 - BRITISH COLUMBIA PuriNOx (Trademark) is exempt from tax from August 1, 2001 to July 31, 2004.

10 - IDAHO Gasoline Users - Idaho does not have a fuels use tax reporting requirement for gasoline- powered vehicles reported under IFTA. However, the tax-paid gasoline that IFTA licensees purchase in Idaho and consume in another jurisdiction where a duplicate tax is assessed on gasoline, may be eligible for a refund if the licensee's gasoline purchase meets Idaho's refund criteria. If you think you are eligible for this gasoline tax refund, contact the Idaho State Tax Commission at taxrep@tax.state.id.us or www2.state.id.us/tax/ifta.htm, to obtain the refund form (Form 75) or assistance in filing your claim.

11 - TEXAS Effective September 1, 2001, the volume of water, fuel ethanol, or biodiesel blended with petroleum diesel fuel is exempt from fuel use tax. Water-based emulsions, fuel ethanol, or biodiesel fuel blends should continue to be reported as diesel fuel on the IFTA tax return. Carriers who have paid the Texas fuel use tax on the volume of water, fuel ethanol, or biodiesel blended with petroleum diesel by way of their IFTA return may apply for a tax refund directly from the Texas Comptroller of Public Accounts.

12 - ARIZONA Biodiesel fuel does not meet the Arizona statutory definition of an alternative fuel, therefore this fuel is taxable at the rate of \$0.26 per gallon.