



## International Fuel Tax Agreement (IFTA) Fuel Tax Rates for 4th Quarter 2012 Returns

North Carolina Department of Revenue  
U.S./Canada Exchange Rate 0.9723 - 1.0285

| STATE OR PROVINCE<br>ST/ABBREV | Diesel<br>(Gallons) | Gasoline<br>(Gallons) | Gasohol<br>(Gallons) | Propane<br>(Gallons) | Liquid<br>Natural Gas<br>(Gallons) | Compressed<br>Natural Gas<br>(Gallons) | Ethanol<br>(Gallons) | Methanol<br>(Gallons) | E-85<br>(Gallons) | M-85<br>(Gallons) | A-55<br>(Gallons) | Biodiesel<br>(Gallons) |
|--------------------------------|---------------------|-----------------------|----------------------|----------------------|------------------------------------|--|----------------------|-----------------------|-------------------|-------------------|-------------------|------------------------|
| AL Alabama                     | 0.1900              | 0.1600                | 0.1600               | 0.1900               | 0.1900                             | 0.1900                                 | 0.1600               | 0.1600                | 0.1600            | 0.1600            | 0.1600            | 0.1900                 |
| AB Alberta                     | 0.3504              | 0.3504                | 0.3504               | 0.2530               | -                                  | -                                      | 0.3504               | 0.3504                | 0.3504            | 0.3504            | 0.3504            | 0.3504                 |
| AZ Arizona                     | 0.2600              | 0.1800                | 0.1800               | -                    | -                                  | -                                      | -                    | -                     | 0.1800            | 0.1800            | -                 | 0.2600                 |
| AR Arkansas                    | 0.2250              | 0.2150                | 0.2150               | 0.1650               | -                                  | 0.0500                                 | 0.2150               | 0.2150                | 0.2150            | 0.2150            | -                 | 0.2250                 |
| BC British Columbia            | 0.8825              | 0.8241                | -                    | 0.1799               | -                                  | -                                      | -                    | -                     | -                 | -                 | -                 | -                      |
| CA California                  | 0.4050              | -                     | -                    | 0.0600               | 0.0600                             | 0.0700*                                | 0.0900               | 0.0900                | 0.0900            | 0.0900            | 0.4050            | 0.4050                 |
| CO Colorado                    | 0.2050              | 0.2200                | 0.2200               | 0.2050               | 0.2050                             | 0.2050                                 | 0.2200               | 0.2200                | 0.2200            | 0.2200            | 0.2200            | 0.2050                 |
| CT Connecticut                 | 0.5120              | 0.2500                | 0.2500               | 0.2600               | 0.2600                             | 0.2600                                 | 0.2500               | 0.2500                | 0.2500            | 0.2500            | 0.2500            | 0.5120                 |
| DE Delaware                    | 0.2200              | 0.2300                | 0.2300               | 0.2200               | 0.2200                             | 0.2200                                 | 0.2300               | 0.2300                | 0.2200            | 0.2200            | 0.2200            | 0.2200                 |
| FL Florida                     | 0.3257              | 0.3047                | 0.2987               | -                    | 0.3257                             | 0.3257                                 | -                    | -                     | -                 | -                 | -                 | 0.3257                 |
| GA Georgia                     | 0.1820              | 0.1660                | 0.1660               | 0.1340               | 0.1650                             | 0.1650                                 | 0.1650               | 0.1650                | 0.1660            | 0.1650            | 0.1650            | 0.1820                 |
| ID Idaho                       | 0.2500              | -                     | -                    | 0.1810               | 0.1970                             | 0.1970                                 | -                    | -                     | -                 | -                 | 0.2500            | 0.2500                 |
| IL Illinois                    | 0.4110              | 0.4000                | 0.4000               | 0.3280               | 0.3280                             | 0.3280                                 | 0.4000               | 0.4000                | 0.4000            | 0.4000            | 0.4000            | 0.4110                 |
| IN Indiana                     | 0.1600              | 0.1800                | 0.1800               | 0.1600               | 0.1600                             | 0.1600                                 | 0.1600               | 0.1600                | 0.1800            | 0.1800            | 0.1800            | 0.1600                 |
| IN Indiana SurChg              | 0.1100              | 0.1100                | 0.1100               | 0.1100               | 0.1100                             | 0.1100                                 | 0.1100               | 0.1100                | 0.1100            | 0.1100            | 0.1100            | 0.1100                 |
| IA Iowa                        | 0.2250              | 0.2100                | 0.1900               | 0.2000               | 0.2000                             | 0.1600                                 | 0.1900               | 0.2000                | 0.1900            | 0.2000            | 0.2000            | 0.2250                 |
| KS Kansas                      | 0.2600              | 0.2400                | 0.2400               | 0.2300               | 0.2300                             | 0.2300                                 | 0.2400               | 0.2600                | 0.1700            | 0.2400            | 0.2600            | 0.2600                 |
| KY Kentucky                    | 0.2550              | 0.2850                | 0.2850               | 0.2850               | 0.2550                             | 0.2550                                 | 0.2850               | 0.2550                | 0.2850            | 0.2850            | 0.2550            | -                      |
| KY Kentucky SurChg             | 0.1230              | 0.0520                | 0.0520               | 0.0520               | 0.1230                             | 0.1230                                 | 0.0520               | 0.0520                | 0.0520            | 0.0520            | 0.1230            | -                      |
| LA Louisiana                   | 0.2000              | 0.2000                | 0.2000               | 0.1600               | 0.1600                             | 0.1600                                 | 0.2000               | 0.2000                | 0.2000            | 0.2000            | 0.2000            | 0.2000                 |
| ME Maine                       | 0.3120              | -                     | -                    | 0.2190               | 0.1780                             | 0.2430                                 | 0.1980               | 0.1470                | -                 | -                 | -                 | 0.3120                 |
| MB Manitoba                    | 0.5450              | 0.5450                | 0.5450               | 0.1168               | 0.5450                             | 0.5450                                 | 0.5450               | 0.5450                | 0.5450            | 0.5450            | 0.5450            | 0.5450                 |
| MD Maryland                    | 0.2425              | 0.2350                | 0.2350               | 0.2350               | 0.2350                             | 0.2350                                 | 0.2350               | 0.2350                | 0.2350            | 0.2350            | 0.2425            | 0.2425                 |
| MA Massachusetts               | 0.2100              | 0.2100                | 0.2100               | 0.2290               | 0.2290                             | 0.2290                                 | 0.2100               | 0.2100                | 0.2100            | 0.2100            | 0.2100            | 0.2100                 |
| MI Michigan                    | 0.3690              | -                     | -                    | -                    | -                                  | -                                      | -                    | -                     | -                 | -                 | -                 | 0.3690                 |
| MN Minnesota                   | 0.2850              | 0.2850                | 0.2850               | 0.2135               | 0.1710                             | 0.2474                                 | 0.2850               | 0.2850                | 0.2025            | -                 | 0.2850            | 0.2850                 |
| MS Mississippi                 | 0.1800              | 0.1800                | 0.1800               | 0.1700               | 0.1800*                            | 0.1800*                                | 0.1800               | 0.1800                | 0.1800            | 0.1800            | 0.1800            | 0.1800                 |
| MO Missouri                    | 0.1700              | 0.1700                | 0.1700               | 0.1700               | 0.1700                             | 0.1700                                 | 0.1700               | 0.1700                | 0.1700            | 0.1700            | 0.1700            | -                      |
| MT Montana                     | 0.2775              | -                     | -                    | 0.0518               | -                                  | 0.0700                                 | -                    | -                     | -                 | -                 | -                 | -                      |
| NE Nebraska                    | 0.2620              | 0.2620                | 0.2620               | 0.2620               | 0.2620                             | 0.2620                                 | 0.2620               | 0.2620                | 0.2620            | 0.2620            | 0.2620            | 0.2620                 |

Please refer to the IFTA Inc website at [www.iftach.org](http://www.iftach.org) for a complete listing of all tax rates.

## 4th Quarter 2012 IFTA Tax Rates

| STATE OR PROVINCE<br>ST/ABBREV | Diesel<br>(Gallons) | Gasoline<br>(Gallons) | Gasohol<br>(Gallons) | Propane<br>(Gallons) | Liquid<br>Natural Gas<br>(Gallons) | Compressed<br>Natural Gas<br>(Gallons) | Ethanol<br>(Gallons) | Methanol<br>(Gallons) | E-85<br>(Gallons) | M-85<br>(Gallons) | A-55<br>(Gallons) | Biodiesel<br>(Gallons) |
|--------------------------------|---------------------|-----------------------|----------------------|----------------------|------------------------------------|--|----------------------|-----------------------|-------------------|-------------------|-------------------|------------------------|
| NV Nevada                      | 0.2700              | 0.2300                | 0.2300               | 0.2200               | 0.2700                             | 0.2100                                 | 0.2300               | 0.2300                | 0.2300            | -                 | 0.1900            | 0.2700                 |
| NB New Brunswick               | 0.7474              | 0.5295                | 0.5295               | 0.2608               | 0.7474                             | 0.7474                                 | 0.7474               | 0.7474                | 0.5295            | 0.7474            | 0.7474            | 0.7474                 |
| NL Newfoundland                | 0.6423              | 0.6423                | -                    | 0.2725               | -                                  | -                                      | -                    | -                     | -                 | -                 | -                 | -                      |
| NH New Hampshire               | 0.1800              | -                     | -                    | -                    | -                                  | -                                      | -                    | -                     | -                 | -                 | -                 | 0.1800                 |
| NJ New Jersey                  | 0.1750              | 0.1450                | 0.1450               | 0.0925               | 0.0925                             | 0.0925                                 | 0.1450               | 0.1450                | -                 | -                 | -                 | -                      |
| NM New Mexico                  | 0.2100              | -                     | -                    | -                    | -                                  | -                                      | -                    | -                     | -                 | -                 | -                 | -                      |
| NY New York                    | 0.4005              | 0.4180                | 0.4180               | 0.2400               | 0.4180                             | -                                      | 0.4180               | 0.4180                | -                 | 0.4180            | 0.4180            | -                      |
| NC North Carolina              | 0.3750              | 0.3750                | 0.3750               | 0.3750               | 0.3750                             | 0.3750                                 | 0.3750               | 0.3750                | 0.3750            | 0.3750            | 0.3750            | 0.3750                 |
| ND North Dakota                | 0.2300              | 0.2300                | 0.2300               | 0.2300               | -                                  | 0.2300                                 | -                    | -                     | -                 | -                 | -                 | 0.2300                 |
| NS Nova Scotia                 | 0.5995              | 0.6034                | -                    | 0.2725               | -                                  | -                                      | -                    | -                     | -                 | -                 | -                 | -                      |
| OH Ohio                        | 0.2800              | 0.2800                | 0.2800               | 0.2800               | 0.2800                             | -                                      | 0.2800               | 0.2800                | 0.2800            | 0.2800            | 0.2800            | 0.2800                 |
| OK Oklahoma                    | 0.1300              | 0.1600                | 0.1600               | 0.1600               | 0.1600                             | 0.0500                                 | 0.1600               | 0.1600                | 0.1600            | 0.1600            | 0.1600            | 0.1300                 |
| ON Ontario                     | 0.5567              | 0.5723                | 0.5723               | 0.1674               | -                                  | -                                      | 0.5723               | -                     | 0.5723            | 0.5723            | 0.5723            | -                      |
| OR Oregon                      | -                   | -                     | -                    | -                    | -                                  | -                                      | -                    | -                     | -                 | -                 | -                 | -                      |
| PA Pennsylvania                | 0.3810              | 0.3120                | 0.3120               | 0.2280               | 0.1820                             | 0.0790                                 | 0.2080               | 0.1540                | 0.2190            | 0.1780            | 0.3810            | 0.3810                 |
| PE Prince Edward Island        | 0.7864              | 0.6150                | -                    | -                    | -                                  | -                                      | -                    | -                     | -                 | -                 | -                 | -                      |
| QC Quebec                      | 0.7474              | 0.7085                | 0.7085               | -                    | -                                  | -                                      | 0.7474               | 0.7085                | 0.7474            | 0.7085            | 0.7474            | 0.7474                 |
| RI Rhode Island                | 0.3200              | 0.3200                | 0.3200               | 0.3200               | 0.3200                             | 0.3200                                 | 0.3200               | 0.3200                | 0.3200            | 0.3200            | 0.3200            | 0.3200                 |
| SK Saskatchewan                | 0.5840              | 0.5840                | 0.5840               | 0.3504               | -                                  | -                                      | 0.5840               | 0.5840                | 0.5840            | 0.5840            | 0.5840            | 0.5840                 |
| SC South Carolina              | 0.1600              | 0.1600                | 0.1600               | 0.1600               | 0.1600                             | 0.1600                                 | 0.1600               | 0.1600                | -                 | -                 | -                 | -                      |
| SD South Dakota                | 0.2200              | -                     | -                    | 0.2000               | -                                  | 0.1000                                 | -                    | -                     | 0.1000            | 0.1000            | -                 | 0.2200                 |
| TN Tennessee                   | 0.1700              | 0.2000                | -                    | 0.1400               | 0.2000                             | 0.1300                                 | -                    | -                     | -                 | -                 | -                 | 0.1700                 |
| TX Texas                       | 0.2000              | 0.2000                | 0.2000               | 0.1500               | 0.1500                             | 0.1500                                 | 0.2000               | 0.2000                | 0.2000            | 0.2000            | 0.2000            | 0.2000                 |
| UT Utah                        | 0.2450              | 0.2450                | 0.2450               | -                    | 0.0850                             | 0.0850                                 | 0.2450               | 0.2450                | 0.2450            | 0.2450            | 0.2450            | 0.2450                 |
| VT Vermont                     | 0.2900              | -                     | -                    | -                    | -                                  | -                                      | -                    | -                     | -                 | -                 | -                 | -                      |
| VA Virginia                    | 0.1750              | 0.1750                | 0.1750               | 0.1750               | 0.1750                             | 0.1750                                 | 0.1750               | 0.1750                | 0.1750            | 0.1750            | 0.1750            | 0.1750                 |
| VA Virginia SurChg             | 0.0350              | 0.0350                | 0.0350               | 0.0350               | 0.0350                             | 0.0350                                 | 0.0350               | 0.0350                | 0.0350            | 0.0350            | 0.0350            | 0.0350                 |
| WA Washington                  | 0.3750              | 0.3750                | 0.3750               | -                    | -                                  | -                                      | 0.3750               | -                     | -                 | -                 | -                 | 0.3750                 |
| WV West Virginia               | 0.3340              | 0.3340                | 0.3340               | 0.3340               | 0.3340                             | 0.3340                                 | 0.3340               | 0.3340                | 0.3340            | 0.3340            | 0.3340            | 0.3340                 |
| WI Wisconsin                   | 0.3290              | 0.3290                | 0.3290               | 0.2260               | 0.1970                             | 0.2470                                 | 0.3290               | 0.3290                | 0.3290            | 0.3290            | 0.3290            | 0.3290                 |
| WY Wyoming                     | 0.1400              | 0.1400                | 0.1400               | -                    | -                                  | -                                      | -                    | -                     | -                 | -                 | -                 | -                      |

\* Denotes specific fuel taxed at an assigned rate per 100 cubic ft. (See CA, ME, and MS)