



## International Fuel Tax Agreement (IFTA) Fuel Tax Rates for 1st Quarter 2007 Returns

North Carolina Department of Revenue  
U.S./Canada Exchange Rate 1.1571 - 0.8642

| 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               | -                    | -                                  | -                                      | -                    | -                     | -                 | -                 | -                 | -                      |
| AB Alberta                     | 0.2944              | 0.2944                | 0.2797               | 0.2126               | -                                  | -                                      | -                    | 0.2944                | 0.0442            | 0.2944            | 0.2944            | -                      |
| AZ Arizona                     | 0.2600              | -                     | -                    | -                    | -                                  | -                                      | -                    | -                     | -                 | -                 | -                 | 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            | 0.4907              | 0.4743                | -                    | 0.0883               | -                                  | -                                      | -                    | -                     | -                 | -                 | -                 | -                      |
| CA California                  | 0.3670              | -                     | -                    | 0.0600               | 0.0600                             | 0.0700*                                | 0.0900               | 0.0900                | 0.0900            | 0.0900            | 0.2780            | -                      |
| 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                 | 0.2600              | 0.2500                | 0.2500               | -                    | -                                  | -                                      | 0.2500               | 0.2500                | 0.2500            | 0.2500            | 0.2500            | 0.2600                 |
| 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                     | 0.3057              | 0.2037                | 0.2037               | -                    | -                                  | -                                      | -                    | -                     | -                 | -                 | -                 | 0.3057                 |
| GA Georgia                     | 0.1410              | 0.1320                | 0.1320               | 0.1270               | 0.1270                             | 0.1270                                 | 0.1270               | 0.1270                | 0.1320            | 0.1270            | 0.1270            | 0.1410                 |
| ID Idaho                       | 0.2500              | -                     | -                    | 0.1810               | -                                  | 0.1970                                 | -                    | -                     | -                 | -                 | 0.2500            | -                      |
| IL Illinois                    | 0.3670              | 0.3290                | 0.3290               | 0.2990               | 0.2990                             | 0.2990                                 | 0.3290               | 0.3290                | 0.3290            | 0.3290            | 0.3290            | 0.3670                 |
| IN Indiana                     | 0.1600              | 0.1800                | 0.1800               | 0.1600               | 0.1600                             | 0.1600                                 | 0.1600               | 0.1600                | -                 | -                 | -                 | -                      |
| IN Indiana SurChg              | 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                | 0.1700            | 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                    | 0.1530              | 0.1830                | 0.1830               | 0.1830               | 0.1530                             | 0.1530                                 | 0.1830               | 0.1830                | 0.1830            | 0.1830            | 0.1530            | -                      |
| KY Kentucky SurChg             | 0.0690              | 0.0300                | 0.0300               | 0.0300               | 0.0690                             | 0.0690                                 | 0.0300               | 0.0300                | 0.0300            | 0.0300            | 0.0690            | -                      |
| 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                       | 0.2790              | -                     | -                    | 0.1940               | 0.2240                             | 0.2320                                 | 0.1890               | 0.1520                | -                 | -                 | -                 | -                      |
| MB Manitoba                    | 0.3762              | 0.3762                | 0.2944               | 0.0982               | -                                  | -                                      | 0.2944               | 0.3762                | 0.2944            | 0.3762            | -                 | -                      |
| 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               | 0.2390               | 0.2390                             | 0.2390                                 | 0.2100               | 0.2100                | 0.2100            | 0.2100            | 0.2100            | -                      |
| MI Michigan                    | 0.2800              | -                     | -                    | -                    | -                                  | -                                      | -                    | -                     | -                 | -                 | -                 | 0.2500^                |
| MN Minnesota                   | 0.2000              | 0.2000                | 0.2000               | 0.1500               | 0.1200                             | 0.2000                                 | 0.2000               | 0.2000                | 0.1420            | 0.2000            | 0.2000            | 0.2000                 |
| 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                    | 0.2710              | 0.2710                | 0.2710               | 0.2710               | 0.2710                             | 0.2710                                 | 0.2710               | 0.2710                | 0.2710            | 0.2710            | 0.2710            | 0.2710                 |

^ Denotes diesel fuel that is at least 5% biodiesel fuel qualifies for the biodiesel rate. The biodiesel rate is effective 9/1/06. (Michigan)

## 1st Quarter 2007 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              | -                     | -                    | 0.2200               | 0.2700                             | 0.2100                                 | -                    | -                     | -                 | -                 | 0.1900            | 0.2700                 |
| NB New Brunswick               | 0.5528              | 0.3500                | -                    | 0.2192               | 0.5528                             | 0.5528                                 | -                    | -                     | -                 | -                 | -                 | 0.5528                 |
| NL Newfoundland                | 0.5397              | 0.5397                | -                    | 0.2290               | -                                  | -                                      | -                    | -                     | -                 | -                 | -                 | -                      |
| NH New Hampshire               | 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                    | 0.3685              | 0.3860                | 0.3860               | 0.2200               | 0.3860                             | -                                      | 0.3860               | 0.3860                | -                 | 0.3860            | 0.3860            | -                      |
| NC North Carolina              | 0.2990              | 0.2990                | 0.2990               | 0.2990               | 0.2990                             | 0.2990                                 | 0.2990               | 0.2990                | 0.2990            | 0.2990            | 0.2990            | 0.2990                 |
| ND North Dakota                | 0.2300              | 0.2300                | 0.2300               | 0.2300               | -                                  | 0.2300                                 | -                    | -                     | -                 | -                 | -                 | -                      |
| NS Nova Scotia                 | 0.5038              | 0.5070                | -                    | 0.2290               | -                                  | -                                      | -                    | -                     | -                 | -                 | -                 | -                      |
| 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                             | 0.1600                                 | -                    | -                     | -                 | -                 | -                 | -                      |
| ON Ontario                     | 0.4678              | 0.4809                | 0.4809               | 0.1407               | -                                  | -                                      | 0.4809               | -                     | 0.4809            | 0.4809            | 0.4809            | -                      |
| 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        | 0.6477              | 0.6641                | -                    | 0.5561               | -                                  | -                                      | -                    | -                     | -                 | -                 | -                 | -                      |
| QC Quebec                      | 0.5299              | 0.4972                | 0.4972               | -                    | -                                  | -                                      | 0.5299               | 0.4972                | 0.5299            | 0.4972            | 0.5299            | 0.5299                 |
| RI Rhode Island                | 0.3000              | 0.3000                | 0.3000               | 0.3000               | 0.3000                             | -                                      | 0.3000               | 0.3000                | 0.3000            | 0.3000            | 0.3000            | 0.3000                 |
| SK Saskatchewan                | 0.4907              | 0.4907                | 0.4907               | 0.2944               | -                                  | -                                      | 0.4907               | 0.4907                | 0.4907            | 0.4907            | 0.4907            | 0.4907                 |
| 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            | -                 | -                      |
| TN Tennessee                   | 0.1700              | 0.2000                | -                    | 0.1400               | -                                  | 0.1300                                 | -                    | -                     | -                 | -                 | -                 | -                      |
| 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               | -                    | -                                  | -                                      | 0.2450               | 0.2450                | 0.2450            | 0.2450            | 0.2450            | 0.2450                 |
| VT Vermont                     | 0.2600              | -                     | -                    | -                    | -                                  | -                                      | -                    | -                     | -                 | -                 | -                 | -                      |
| VA Virginia                    | 0.1600              | 0.1600                | 0.1600               | 0.1600               | 0.1600                             | 0.1600                                 | 0.1600               | 0.1600                | 0.1600            | 0.1600            | 0.1600            | 0.1600                 |
| 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                  | 0.3400              | 0.3400                | 0.3400               | -                    | -                                  | -                                      | 0.3400               | -                     | -                 | -                 | -                 | -                      |
| WV West Virginia               | 0.3150              | 0.3150                | 0.3150               | 0.3150               | 0.3150                             | 0.3150                                 | 0.3150               | 0.3150                | 0.3150            | 0.3150            | 0.3150            | 0.3150                 |
| WI Wisconsin                   | 0.3290              | 0.3290                | 0.3290               | 0.2260               | 0.2470                             | 0.2470                                 | 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)