

IFTA FUEL TAX RATE CHART FOURTH QUARTER OF 2011

These fuel tax rates are only to be used for the reporting period: October 1, 2011 – December 31, 2011

The U.S./Canadian exchange rate for this quarter is 0.9897 – 1.0104

This Tax Rate Chart will be updated each quarter and mailed to carriers that possess a valid Alberta IFTA license. Use the following fuel tax rates to complete Column 7 of the IFTA Fuel Type Schedule (form AT2060). Enter the tax rate for the specific fuel type for each jurisdiction in which you are reporting activity. The fuel type "Gasohol" is gasoline blended with an oxygenate. Ethanol blended gasoline is to be included in the Gasohol fuel type. **The IFTA Website @ www.iftach.org has a complete listing with footnotes of all taxable fuel types.**

| Jurisdiction Code | IFTA Jurisdiction (State or Province) | All rates have been converted to "dollars per litre" in Canadian funds. | | | | |
|-------------------|---------------------------------------|---|---------------|---------|---------|-------------------|
| | | Gasoline | Diesel | Gasohol | Propane | Natural Gas (CNG) |
| AB | Alberta | 0.0900 | 0.0900 | 0.0900 | 0.0650 | N/A |
| AL | Alabama | 0.0419 | 0.0497 | 0.0419 | 0.0497 | 0.0497 |
| AR | Arkansas | 0.0562 | 0.0588 | 0.0562 | 0.0432 | 0.0131 |
| AZ | Arizona | 0.0471 | 0.0680 | 0.0471 | N/A | N/A |
| BC | British Columbia | 0.2006 | 0.2139 | N/A | 0.0385 | N/A |
| CA | California | N/A | 0.0908 | N/A | 0.0157 | 0.0183 |
| CO | Colorado | 0.0575 | 0.0536 | 0.0575 | 0.0536 | 0.0536 |
| CT | Connecticut | 0.0654 | 0.1208 | 0.0654 | 0.0680 | 0.0680 |
| DE | Delaware | 0.0602 | 0.0575 | 0.0602 | 0.0575 | 0.0575 |
| FL | Florida | 0.0781 | 0.0838 | 0.0781 | N/A | N/A |
| GA | Georgia | 0.0449 | 0.0478 | 0.0449 | 0.0348 | 0.0444 |
| IA | Iowa | 0.0549 | 0.0588 | 0.0497 | 0.0523 | 0.0419 |
| ID | Idaho | N/A | 0.0654 | N/A | 0.0473 | 0.0515 |
| IL | Illinois | 0.0889 | 0.0989 | 0.0889 | 0.0831 | 0.0831 |
| IN | Indiana | 0.0471 | 0.0419 | 0.0471 | 0.0419 | 0.0419 |
| IN | Indiana Surcharge | 0.0288 | 0.0288 | 0.0288 | 0.0288 | 0.0288 |
| KS | Kansas | 0.0627 | 0.0680 | 0.0627 | 0.0602 | 0.0602 |
| KY | Kentucky | 0.0690 | 0.0612 | 0.0690 | 0.0690 | 0.0612 |
| KY | Kentucky Surcharge | 0.0126 | 0.0293 | 0.0126 | 0.0126 | 0.0293 |
| LA | Louisiana | 0.0523 | 0.0523 | 0.0523 | 0.0419 | 0.0419 |
| MA | Massachusetts | 0.0549 | 0.0549 | 0.0549 | 0.0602 | 0.0602 |
| MB | Manitoba | 0.1150 | 0.1150 | 0.1150 | 0.0300 | 0.1150 |
| MD | Maryland | 0.0615 | 0.0634 | 0.0615 | 0.0615 | 0.0615 |
| ME | Maine | N/A | 0.0816 | N/A | 0.0573 | 0.0635 |
| MI | Michigan | N/A | 0.0944 | N/A | N/A | N/A |
| MN | Minnesota | 0.0732 | 0.0732 | 0.0732 | 0.0550 | 0.0647 |
| MO | Missouri | 0.0444 | 0.0444 | 0.0444 | 0.0444 | 0.0444 |
| MS | Mississippi | 0.0471 | 0.0471 | 0.0471 | 0.0444 | 0.0471 |
| MT | Montana | N/A | 0.0725 | N/A | 0.0136 | 0.0183 |
| NB | New Brunswick | 0.1360 | 0.1920 | 0.1360 | 0.0670 | 0.1920 |
| NC | North Carolina | 0.0915 | 0.0915 | 0.0915 | 0.0915 | 0.0915 |
| ND | North Dakota | 0.0602 | 0.0602 | 0.0602 | 0.0602 | 0.0602 |
| NE | Nebraska | 0.0688 | 0.0688 | 0.0688 | 0.0688 | 0.0688 |
| NH | New Hampshire | N/A | 0.0471 | N/A | N/A | N/A |

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|-------------------|---------------------------------------|---|---------------|---------|---------|-------------------|
| | | Gasoline | Diesel | Gasohol | Propane | Natural Gas (CNG) |
| NJ | New Jersey | 0.0379 | 0.0457 | 0.0379 | 0.0241 | 0.0241 |
| NL | Newfoundland & Labrador | 0.1650 | 0.1650 | N/A | 0.0700 | N/A |
| NM | New Mexico | N/A | 0.0549 | N/A | N/A | N/A |
| NS | Nova Scotia | 0.1550 | 0.1540 | N/A | 0.0700 | N/A |
| NV | Nevada | 0.0602 | 0.0706 | 0.0602 | 0.0575 | 0.0549 |
| NY | New York | 0.1072 | 0.1026 | 0.1072 | 0.0627 | N/A |
| OH | Ohio | 0.0732 | 0.0732 | 0.0732 | 0.0732 | 0.0732 |
| OK | Oklahoma | 0.0419 | 0.0339 | 0.0419 | 0.0419 | 0.0419 |
| ON | Ontario | 0.1470 | 0.1430 | 0.1470 | 0.0430 | N/A |
| OR | Oregon | N/A | N/A | N/A | N/A | N/A |
| PA | Pennsylvania | 0.0816 | 0.0997 | 0.0816 | 0.0596 | 0.0207 |
| PE | Prince Edward Island | 0.1580 | 0.2020 | N/A | N/A | N/A |
| QC | Quebec | 0.1720 | 0.1820 | 0.1720 | N/A | N/A |
| RI | Rhode Island | 0.0836 | 0.0836 | 0.0836 | 0.0836 | 0.0836 |
| SC | South Carolina | 0.0419 | 0.0419 | 0.0419 | 0.0419 | 0.0419 |
| SD | South Dakota | N/A | 0.0575 | N/A | 0.0523 | 0.0261 |
| SK | Saskatchewan | 0.1500 | 0.1500 | 0.1500 | 0.0900 | N/A |
| TN | Tennessee | 0.0523 | 0.0444 | N/A | 0.0366 | 0.0339 |
| TX | Texas | 0.0523 | 0.0523 | 0.0523 | 0.0392 | 0.0392 |
| UT | Utah | 0.0640 | 0.0640 | 0.0640 | N/A | 0.0223 |
| VA | Virginia | 0.0457 | 0.0457 | 0.0457 | 0.0457 | 0.0457 |
| VA | Virginia Surcharge | 0.0091 | 0.0091 | 0.0091 | 0.0091 | 0.0091 |
| VT | Vermont | N/A | 0.0758 | N/A | N/A | N/A |
| WA | Washington | 0.0981 | 0.0981 | 0.0981 | N/A | N/A |
| WI | Wisconsin | 0.0860 | 0.0860 | 0.0860 | 0.0591 | 0.0646 |
| WV | West Virginia | 0.0842 | 0.0842 | 0.0842 | 0.0842 | 0.0842 |
| WY | Wyoming | 0.0366 | 0.0366 | 0.0366 | N/A | N/A |