

International Fuel Tax Agreement (IFTA)
U.S./Canada Exchange Rate 1.0072 – 0.9929
1st Quarter 2008 FINAL Fuel Tax Rates

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ALABAMA	AL	0.1600	0.1900	0.1600	-	-	-	-	-	-	-	-	-
ARIZONA #9	AZ	-	0.2600	-	-	-	-	-	-	-	-	-	0.2600
ARKANSAS	AR	0.2150	0.2250	0.2150	0.1650	-	0.0500	0.2150	0.2150	0.2150	0.2150	-	0.2250
CALIFORNIA #1	CA	-	0.3660	-	0.0600	0.0600	0.0700	0.0900	0.0900	0.0900	0.0900	0.2780	-
COLORADO	CO	0.2200	0.2050	0.2200	0.2050	0.2050	0.2050	0.2200	0.2200	0.2200	0.2200	0.2200	0.2050
CONNECTICUT	CT	0.2500	0.3700	0.2500	-	-	-	0.2500	0.2500	0.2500	0.2500	0.2500	0.3700
DELAWARE	DE	0.2300	0.2200	0.2300	0.2200	0.2200	0.2200	0.2300	0.2300	0.2200	0.2200	0.2200	0.2200
FLORIDA	FL	0.2067	0.3107	0.2067	-	-	-	-	-	-	-	-	0.3107
GEORGIA	GA	0.1580	0.1670	0.1580	0.1310	0.1570	0.1570	0.1570	0.1570	0.1580	0.1570	0.1570	0.1670
IDAHO #8	ID	-	0.2500	-	0.1810	-	0.1970	-	-	-	-	0.2500	-
ILLINOIS	IL	0.3430	0.3750	0.3430	0.3050	0.3050	0.3050	0.3430	0.3430	0.3430	0.3430	0.3430	0.3750
INDIANA	IN	0.1800	0.1600	0.1800	0.1600	0.1600	0.1600	0.1600	0.1600	0.1800	0.1800	0.1800	0.1600
INDIANA SurChg	IN	0.1100	0.1100	0.1100	0.1100	0.1100	0.1100	0.1100	0.1100	0.1100	0.1100	0.1100	0.1100
IOWA	IA	0.2070	0.2250	0.1900	0.2000	0.2000	0.1600	0.1900	0.2000	0.1900	0.2000	0.2000	0.2250
KANSAS	KS	0.2400	0.2600	0.2400	0.2300	0.2300	0.2300	0.2400	0.2600	0.1700	0.2400	0.2600	0.2600
KENTUCKY	KY	0.1960	0.1660	0.1960	0.1960	0.1660	0.1660	0.1960	0.1960	0.1960	0.1960	0.1660	-
KENTUCKY SurChg	KY	0.0330	0.0760	0.0330	0.0330	0.0760	0.0760	0.0330	0.0330	0.0330	0.0330	0.0760	-
LOUISIANA	LA	0.2000	0.2000	0.2000	0.1600	0.1600	0.1600	0.2000	0.2000	0.2000	0.2000	0.2000	0.2000
MAINE #7	ME	-	0.2880	-	0.2010	0.2390	0.2390	0.1960	0.1570	-	-	-	-
MARYLAND	MD	0.2350	0.2425	0.2350	0.2350	0.2350	0.2350	0.2350	0.2350	0.2350	0.2350	0.2425	0.2425
MASSACHUSETTS	MA	0.2100	0.2100	0.2100	0.2500	0.2500	0.2500	0.2100	0.2100	0.2100	0.2100	0.2100	-
MICHIGAN	MI	-	0.3280	-	-	-	-	-	-	-	-	-	0.3280
MINNESOTA	MN	0.2000	0.2000	0.2000	0.1500	0.1200	0.2000	0.2000	0.2000	0.1420	0.2000	0.2000	0.2000
MISSISSIPPI #2	MS	0.1800	0.1800	0.1800	0.1700	0.1800	0.1800	0.1800	0.1800	0.1800	0.1800	0.1800	0.1800
MISSOURI #3	MO	0.1700	0.1700	0.1700	0.1700	0.1700	0.1700	0.1700	0.1700	0.1700	0.1700	0.1700	-
MONTANA #11	MT	-	0.2775	-	0.0518	-	0.0700	-	-	-	-	-	-
NEBRASKA	NE	0.2300	0.2300	0.2300	0.2300	0.2300	0.2300	0.2300	0.2300	0.2300	0.2300	0.2300	0.2300
NEVADA	NV	0.2300	0.2700	0.2300	0.2200	0.2700	0.2100	-	-	0.2300	-	0.1900	0.2700
NEW HAMPSHIRE	NH	-	0.1800	-	-	-	-	-	-	-	-	-	0.1800
NEW JERSEY	NJ	0.1450	0.1750	0.1450	0.0925	0.0925	0.0925	0.1450	0.1450	-	-	-	-
NEW MEXICO	NM	-	0.2100	-	-	-	-	-	-	-	-	-	-
NEW YORK #13	NY	0.3840	0.3665	0.3840	0.2200	0.3840	-	0.3840	0.3840	-	0.3840	0.3840	-
NORTH CAROLINA	NC	0.2990	0.2990	0.2990	0.2990	0.2990	0.2990	0.2990	0.2990	0.2990	0.2990	0.2990	0.2990
NORTH DAKOTA	ND	0.2300	0.2300	0.2300	0.2300	-	0.2300	-	-	-	-	-	-
OHIO	OH	0.2800	0.2800	0.2800	0.2800	0.2800	-	0.2800	0.2800	0.2800	0.2800	0.2800	0.2800
OKLAHOMA	OK	0.1600	0.1300	0.1600	0.1600	0.1600	0.1600	-	-	-	-	-	-
PENNSYLVANIA #4	PA	0.3120	0.3810	0.3120	0.2280	0.1820	0.0790	0.2080	0.1540	0.2190	0.1780	0.3810	0.3810
RHODE ISLAND	RI	0.3000	0.3000	0.3000	0.3000	0.3000	-	0.3000	0.3000	0.3000	0.3000	0.3000	0.3000
SOUTH CAROLINA	SC	0.1600	0.1600	0.1600	0.1600	0.1600	0.1600	0.1600	0.1600	-	-	-	-
SOUTH DAKOTA	SD	-	0.2200	-	0.2000	-	0.1000	-	-	0.1000	0.1000	-	0.2200
TENNESSEE #10	TN	0.2000	0.1700	-	0.1400	-	0.1300	-	-	-	-	-	-

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TEXAS #14	TX	0.2000	0.2000	0.2000	0.1500	0.1500	0.1500	0.2000	0.2000	0.2000	0.2000	0.2000	0.2000
UTAH #6	UT	0.2450	0.2450	0.2450	-	-	-	0.2450	0.2450	0.2450	0.2450	0.2450	0.2450
VERMONT	VT	-	0.2600	-	-	-	-	-	-	-	-	-	-
VIRGINIA	VA	0.1750	0.1750	0.1750	0.1750	0.1750	0.1750	0.1750	0.1750	0.1750	0.1750	0.1750	0.1750
VIRGINIA SurChg	VA	0.0350	0.0350	0.0350	0.0350	0.0350	0.0350	0.0350	0.0350	0.0350	0.0350	0.0350	0.0350
WASHINGTON #12	WA	0.3600	0.3600	0.3600	-	-	-	0.3600	-	-	-	-	-
WEST VIRGINIA	WV	0.3220	0.3220	0.3220	0.3220	0.3220	0.3220	0.3220	0.3220	0.3220	0.3220	0.3220	0.3220
WISCONSIN	WI	0.3290	0.3290	0.3290	0.2260	0.2470	0.2470	0.3290	0.3290	0.3290	0.3290	0.3290	-
WYOMING	WY	0.1400	0.1400	0.1400	-	-	-	-	-	-	-	-	-
ALBERTA #16	AB	0.3383	0.3383	0.3383	0.2442	-	-	0.3383	0.3383	0.3383	0.3383	0.3383	0.3383
BRITISH COLUMBIA #15	BC	0.5449	0.5637	-	0.1015	-	-	-	-	-	-	-	-
MANITOBA	MB	0.4322	0.4322	0.4322	0.1128	-	-	0.3383	0.4322	0.3383	0.4322	-	-
NEW BRUNSWICK	NB	0.4021	0.6351	0.4021	0.2518	0.6351	0.6351	0.6351	0.6351	0.4021	0.6351	0.6351	0.6351
NEWFOUNDLAND	NL	0.6200	0.6200	-	0.2631	-	-	-	-	-	-	-	-
NOVA SCOTIA	NS	0.5825	0.5787	-	0.2631	-	-	-	-	-	-	-	-
ONTARIO #5	ON	0.5524	0.5374	0.5524	0.1616	-	-	0.5524	-	0.5524	0.5524	0.5524	-
PRINCE EDWARD ISLAND	PE	0.5937	0.7591	-	0.6389	-	-	-	-	-	-	-	-
QUEBEC	QC	0.5712	0.6088	0.5712	-	-	-	0.6088	0.5712	0.6088	0.5712	0.6088	0.6088
SASKATCHEWAN	SK	0.5637	0.5637	0.5637	0.3383	-	-	0.5637	0.5637	0.5637	0.5637	0.5637	0.5637

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. Dyed diesel fuel or dyed kerosene consumed in PA operations, by qualified motor vehicles authorized by the IRS to use dyed fuel on highway, is not taxable. **# 5 - ONTARIO** Licensees may apply for a tax refund directly to Ontario in respect of the 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. **Biodiesel fuel must be reported under the fuel type 'Special Diesel'. As of Jan. 1, 2007 ethanol will be subject to gasoline tax in Ontario at the rate of 14.7 cents per litre.** **# 6 - 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. **# 7 - MAINE** CNG rate is per 100 standard cubic feet **# 8 - IDAHO** Untaxed Fuel on Indian Reservations - As of March 1, 2005, the retail fuel outlets located on Indian reservations in Idaho and owned by a tribe or an enrolled member of the tribe are not required to pay Idaho fuels tax. If you buy untaxed fuel from one of these retail outlets and place the fuel in the supply tank of an IFTA qualified motor vehicle, you must report the fuel purchase in Section 3 of the IFTA return. However, you cannot report the fuel purchase as tax paid fuel in Column 10 of the IFTA return. For a list of the known Indian retail fuel outlets in Idaho, go to the Tax Commission's Web site at http://www.tax.idaho.gov/Fuel_PurchasedOn_Idaho_IndianReservations_04-15-05.htm or call 1-800-972-7660 ext. 7536 to contact the Idaho State Tax commission. **# 9 - ARIZONA** Biodiesel fuel does not meet the Arizona statutory definition of an alternative fuel. **# 10 - TENNESSEE** CNG is 5.66 lbs per gallon. **# 11 - MONTANA** Montana no longer requires gasoline, gasohol and ethanol to be reported on the IFTA tax return. **# 12 - WASHINGTON** Effective April 1 2006 deliveries of motor vehicle and special fuel to the Squaxin Island Tribe and Swinomish Indian Tribal Community reservations located in Washington do not include the state motor vehicle and special fuel taxes. Under the terms of a settlement agreement reached with each tribe, the state will be paid an amount equal to 25% of the state fuel tax on each gallon of motor vehicle fuel and special fuel sold by tribally owned retail stations. Purchases of tax-paid fuel by IFTA carriers should only be reported at a rate of 25% of the total fuel purchased. You must account for all fuel purchased when determining your average miles per gallon. The stations are: KamilcheTrading Post, 93 W. State Route 108, Shelton, WA and Swinomish Northern Lights Gas Station, 12929 Casino Dr, Anacortes WA. **# 13 - NEW YORK** If your total gallons of B20 fuel purchased in New York exceed the taxable gallons of Diesel used in New York, an adjustment is required on your IFTA return. For details, see TSB-M-06(4)M, IFTA Reporting Requirements for the Consumption of B20 in New York State, on our Web site at www.nystax.gov or call 1-800-972-1233. **# 14 - TEXAS** Biodiesel (B100) and biodiesel blends (such as B20) purchased in Texas must be reported under the fuel type "DIESEL". Instructions for reporting biodiesel and biodiesel blends are online at <http://window.state.tx.us/taxinfo/fuels/ifta.html> or call toll free 1-800-252-1383. **# 15 - BRITISH COLUMBIA** Pure biodiesel (B100) and biodiesel blends (such as B99.9 or less) purchased in British Columbia must be reported on your IFTA return as fuel type "DIESEL". **#16 ALBERTA** Effective April 1, 2007, tax rates for gasohol, ethanol, and E-85 are changed to 9 cents per litre as a result of the discontinuance of the ethanol tax exemption program. The new Alberta Fuel Tax Act and new Fuel Tax Regulation which became effective April 1, 2007, also include a definition of biodiesel. Fuel that meets the definition of biodiesel will be taxed at 9 cents a litre.