

STATE LICENSES AND FEES IMPOSED ON USERS OF MOTOR FUEL 1/

BASED ON INFORMATION OBTAINED FROM STATE
AUTHORITIES AND ON THE LAWS OF THE STATES

TABLE MF-109
STATUS AS OF JANUARY 1, 2008

STATE	TYPE (1)	TERM (2)	RATE (\$) (3)	ADMINISTRATIVE AGENCY (4)	DISPOSITION OF REVENUE 2/ (5)	REMARKS (6)
Alabama	International Fuel Tax Agreement (IFTA) Decal	Jan. 1-Dec. 31	21.00	Department of Revenue	Public Road and Bridge Fund	Fee set to recover costs of administering International Fuel Tax Agreement
Alaska	Certificate of use	Annual	-	-	-	Certificate is required from buyer to purchase fuel without tax.
Arizona	Special fuel user license	Continuous	10.00	Department of Transportation, Motor Vehicle Division	Highway Users Revenue Fund	-
Arkansas	None	-	-	-	-	Currently, no user licenses for gasoline or diesel users other than IFTA participants
California	Special fuel user permit	Continuous	-	Board of Equalization	-	-
Colorado	IFTA license and decals	Calendar year	-	Department of Revenue	General Fund	-
Connecticut	Motor carrier decal	Calendar year	10.00	Department of Revenue Services	Special Transportation Fund	-
Delaware	Special fuel user license	July 1-June 30	10.00	Department of Transportation, Motor Fuel Tax Administration	Transportation Trust Fund	-
Dist. of Col.	-	-	-	-	-	-
Florida	Motor carrier fuel tax permit	Annual	4.00	Department of Highway Safety and Motor Vehicles	Fuel Tax Collection Trust Fund	Not applicable to motor carriers in other IFTA member jurisdictions.
Georgia	Motor carrier fuel tax permit	Annual	3.00	Department of Revenue, Motor Vehicle Unit	General Fund	Fee is per vehicle of more than 2 axles (including buses), road tractors and 2-axle vehicles over 26,000 lbs. g.v.w.
Hawaii	-	-	-	-	-	-
Idaho	Special fuel user permit IFTA permit	Continuous Annual	- 4.00	Tax Commission	Tax Commission Administration	- -
Illinois	MFUT / IFTA decal	Annual	3.75	Department of Revenue	Motor Fuel Tax Fund	-
Indiana	Eligible purchaser	Continuous	-	Special Tax Division	Motor Vehicle Highway Account	-
Iowa	Special Fuel User license	Continuous	-	Department of Revenue	-	-
Kansas	Refund permit Liquefied petroleum license International Fuel Tax Agreement Motor carrier fuel trip permit	3 Years 1 Year 24 Hour 72 Hour	6.00 5.00 10.00 13.00 25.00	Department of Revenue, Motor Fuel Tax Section Customer Relations, Oil, Gas, Petroleum Segment	General Fund State highway fund	- - Rate: 10.00 first vehicle, 1.00 each additional vehicle Authorized in lieu of motor fuel tax
Kentucky	Motor carrier fuel tax permit	Annual	-	Transportation Cabinet	Road Fund	Short-term permits available for buses and any truck or tractor-trailer combination with 3 or more axles.
Louisiana	Special fuel user license	Continuous	-	Department of Revenue	-	Bonding required for Interstate users who are not IFTA (\$20,000)
Maine	Special fuel user license/decal	Annual	5.00 per truck	Bureau of Motor Vehicles	State highway fund	-

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Maryland	Special fuel user license	Annual	-	Comptroller, MATT Regulatory Division	Transportation Trust Fund, Waterways Improvement Fund and Fisheries Research and Development Fund.	- -
Massachusetts	IFTA permit Special fuel supplier license Special fuel user-seller license	Calendar year	8.00 25 25	Department of Revenue	Highway Fund	Fee is per motor carrier fleet. - -
Michigan	Diesel motor carriers (3 or more axles, over 26,000 pounds)	Calendar year	-	Department of Treasury, Customer Contact Division - Special Taxes	Intrastate Decals not required No fee for IFTA deals	Intrastate MC reports not required IFTA Quarterly report required.
Minnesota	Special fuel bulk purchaser license	Dec. 1-Nov. 30	25.00	Department of Revenue, Special Taxes / Petroleum	General Fund	-
Mississippi	-	-	-	-	-	-
Missouri	Interstate motor fuel user license	Continuous	-	Department of Revenue	-	Not required unless not licensed under a reciprocity agreement.
Montana	IFTA license	Calendar year	2.00	Department of Transportation	Highway Fund	IFTA Decal fee is \$2.00 per vehicle.
Nebraska	Fuel Permit	72 Hours	2.00	Department of Motor Vehicles	Highway Trust Fund	Imposed on IFTA qualified vehicles entering the State, but not IFTA licensed.
Nevada	Special fuel user's license	Calendar year	-	Department of Motor Vehicles, Motor Carrier Division	-	-
New Hampshire	Special fuel user license	Jan. 1-Dec. 31	5.00	Department of Safety, Road Toll Administration	Highway Fund	-
New Jersey	Special fuel seller/user license	3 years	150.00	Division of Taxation	General Fund	-
New Mexico	Temporary special fuel user permit	48 hours	5.00	Motor Transportation Division	Road Fund	Fee is per vehicle.
New York	-	-	-	-	-	-
North Carolina 3/	Highway fuel use tax registration	Annual	-	Department of Revenue, Motor Fuel Tax Division		Applies to vehicles with 3 or more axles, 2-axle vehicles over 26,000 lbs. g.v.w., and combinations over 26,000 lbs. g.v.w
North Dakota	-	-	-	-	-	-
Ohio	Refund Permit	Continuous	-	Department of Taxation	-	Ohio only requires a permit if a refund is requested, but does not charge a fee.
Oklahoma	Special fuel dealers license	Continuous	1,000.00 Bond	Tax Commission	Retained by Tax Commission to defray unpaid accounts	-
Oregon	Special fuel user license	Continuous	-	Department of Transportation	-	No license required for vehicle with gross combined weight less than 26,000 lbs. if tax paid at time of sale.
Pennsylvania	Alternative fuel dealer-user license	Continuous	-	Department of Revenue, Bureau of Motor Fuel Taxes	-	-
Rhode Island	-	-	-	-	-	-

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South Carolina	User identification	2 years	-	Department of Public Safety	Highway Fund, additional fee to Motor Transportation Fund for distribution to incorporated areas.	-
South Dakota	Special fuel user license	Annual	-	Department of Revenue, Motor Vehicle Division	-	-
Tennessee	Limited user permit	Continuous	-	Department of Revenue	-	-
Texas	Refund filing fee	-	-	Comptroller of Public Accounts	-	-
	Interstate trucker, gasoline and diesel fuel	Continuous	-			-
	Interstate trucker permit, liquefied gas	Continuous	-			-
	Dyed Diesel fuel user	Continuous	-			-
	Liquefied gas prepaid user	Annual	-			LPG prepaid annual rates are based on the vehicle weight and miles traveled the previous year.
Utah 4/	Special fuel user permit	Annual	25.00	Tax Commission	Transportation Fund	59-13-303
Vermont	Special fuel powered motor vehicle license fee	Annual	See remarks	Department of Motor Vehicles	Transportation Fund	Fuel user license incorporated into registration fee (Vermont registered only).
Virginia	-	Continuous	-	Department of Motor Vehicles	-	-
Washington	IFTA license	Annual	-	Department of Licensing, Prorate and Fuel Tax Services	Motor Vehicle Fund	-
West Virginia	Motor carrier road tax decal	Jan. 1 - Dec. 31	5.00	Department of Transportation, Division of Motor Vehicles	State Road Fund	Fee is per vehicle.
	IFTA license/decal	Jan. 1 - Dec. 31	5.00	Department of Transportation, Division of Motor Vehicles	State Road Fund	Fee is per vehicle.
	Motor Fuel Excise Tax License	No Expirations	none	WV State Tax Department		
Wisconsin 5/	-	-	-	-	-	-
Wyoming	Special fuel user license	Continuous	10.00	Department of Transportation	Department of Transportation	-

1/ The licenses and fees given in this table are in most cases for the purpose of defraying the costs of regulating the distribution of motor fuel and allied products. Several States provide temporary user permits for vehicles that are not customarily operated in the State. These temporary permits are not shown in this table.

2/ Information shown is as reported by the States and may not be complete in some cases.

3/ Only vehicles weighing 26,000 pounds or more or having three or more axles are required to carry a permit.

4/ Interstate trucks weighing 26,000 lbs. or more or having 3 or more axles are required to carry a permit. If licensed under IFTA, no fee is charged. Otherwise fees are \$40.00 for combination truck and \$20.00 for single-unit truck.

5/ Since 4/1/1994 when Wisconsin moved its point of taxation to the terminal rack on Motor Vehicle Fuel (Gasoline and Diesel Fuel), the only license issued in the Department of Revenue is the Suppliers license; and these downstream fuel movers (wholesalers, retailers and users) no longer obtain any fuel license from the Department of Revenue.