

International Fuel Tax Agreement (IFTA)
U.S./Canada Exchange Rate 1.2231 - 0.8176
4th Quarter 2017 FINAL Fuel Tax Rates

4th Quarter 2017												
		Gasoline	Special Diesel	Gasohol	Propane	LNG	CNG	Ethanol	Methanol	E-85	M-85	A55
ALBERTA #15	U.S.	\$ 0.5412	\$ 0.5678	\$ 0.4023	\$ 0.3862	\$ 0.1170	\$ 0.1170	\$ 0.4023	\$ 0.4698	\$ 0.4230	\$ 0.4806	\$ 0.4648
	Can	\$ 0.1749	\$ 0.1835	\$ 0.1300	\$ 0.1248	\$ 0.0378	\$ 0.0378	\$ 0.1300	\$ 0.1518	\$ 0.1367	\$ 0.1553	\$ 0.1502
BRITISH COLUMBIA #14	U.S.	\$ 0.6551	\$ 0.7016	\$ 0.6551	\$ 0.2266	\$ 0.2507	\$ 0.1764	\$ 0.6551	\$ 0.1012	\$ 0.6551	\$ 0.1170	\$ 0.7016
	Can	\$ 0.2117	\$ 0.2267	\$ 0.2117	\$ 0.0732	\$ 0.0810	\$ 0.0570	\$ 0.2117	\$ 0.0327	\$ 0.2117	\$ 0.0378	\$ 0.2267
MANITOBA #18	U.S.	\$ 0.4332	\$ 0.4332	\$ 0.4332	\$ 0.0929	\$ 0.3095	\$ 0.3095	\$ 0.4332	\$ 0.4332	\$ 0.4332	\$ 0.4332	\$ 0.4332
	Can	\$ 0.1400	\$ 0.1400	\$ 0.1400	\$ 0.0300	\$ 0.1000	\$ 0.1000	\$ 0.1400	\$ 0.1400	\$ 0.1400	\$ 0.1400	\$ 0.1400
NEW BRUNSWICK	U.S.	\$ 0.4797	\$ 0.6654	\$ 0.4797	\$ 0.2073	\$ 0.6654	\$ 0.6654	\$ 0.6654	\$ 0.6654	\$ 0.4797	\$ 0.6654	\$ 0.6654
	Can	\$ 0.1550	\$ 0.2150	\$ 0.1550	\$ 0.0670	\$ 0.2150	\$ 0.2150	\$ 0.2150	\$ 0.2150	\$ 0.1550	\$ 0.2150	\$ 0.2150
NEWFOUNDLAND	U.S.	\$ 0.7582	\$ 0.6654	\$ -	\$ 0.2167	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Can	\$ 0.2450	\$ 0.2150	\$ -	\$ 0.0700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NEWFOUNDLAND 12/1/2017	U.S.	\$ 0.6344	\$ 0.6654	\$ -	\$ 0.2167	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Can	\$ 0.2050	\$ 0.2150	\$ -	\$ 0.0700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NOVA SCOTIA	U.S.	\$ 0.4797	\$ 0.4766	\$ 0.4797	\$ 0.2167	\$ 0.4766	\$ 0.4766	\$ -	\$ -	\$ -	\$ -	\$ -
	Can	\$ 0.1550	\$ 0.1540	\$ 0.1550	\$ 0.0700	\$ 0.1540	\$ 0.1540	\$ -	\$ -	\$ -	\$ -	\$ -
ONTARIO #5	U.S.	\$ 0.4549	\$ 0.4426	\$ 0.4549	\$ 0.1331	\$ -	\$ -	\$ 0.4549	\$ -	\$ 0.4549	\$ 0.4549	\$ 0.4549
	Can	\$ 0.1470	\$ 0.1430	\$ 0.1470	\$ 0.0430	\$ -	\$ -	\$ 0.1470	\$ -	\$ 0.1470	\$ 0.1470	\$ 0.1470
PRINCE EDWARD ISLAND	U.S.	\$ 0.4054	\$ 0.6251	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Can	\$ 0.1310	\$ 0.2020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
QUEBEC	U.S.	\$ 0.5941	\$ 0.6251	\$ 0.5941	\$ -	\$ -	\$ -	\$ 0.6251	\$ 0.5941	\$ 0.6251	\$ 0.5941	\$ 0.6251
	Can	\$ 0.1920	\$ 0.2020	\$ 0.1920	\$ -	\$ -	\$ -	\$ 0.2020	\$ 0.1920	\$ 0.2020	\$ 0.1920	\$ 0.2020
SASKATCHEWAN	U.S.	\$ 0.4642	\$ 0.4642	\$ 0.4642	\$ 0.2786	\$ -	\$ -	\$ 0.4642	\$ 0.4642	\$ 0.4642	\$ 0.4642	\$ 0.4642
	Can	\$ 0.1500	\$ 0.1500	\$ 0.1500	\$ 0.0900	\$ -	\$ -	\$ 0.1500	\$ 0.1500	\$ 0.1500	\$ 0.1500	\$ 0.1500
ALABAMA	U.S.	\$ 0.1800	\$ 0.1900	\$ 0.1800	\$ 0.1900	\$ -	\$ -	\$ 0.1800	\$ 0.1800	\$ 0.1800	\$ 0.1800	\$ 0.1800
	Can	\$ 0.0582	\$ 0.0614	\$ 0.0582	\$ 0.0614	\$ -	\$ -	\$ 0.0582	\$ 0.0582	\$ 0.0582	\$ 0.0582	\$ 0.0582
ARIZONA #8	U.S.	\$ 0.1800	\$ 0.2600	\$ 0.1800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.1800	\$ 0.1800	\$ -
	Can	\$ 0.0582	\$ 0.0840	\$ 0.0582	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.0582	\$ 0.0582	\$ -
ARKANSAS	U.S.	\$ 0.2150	\$ 0.2250	\$ 0.2150	\$ 0.1650	\$ 0.0500	\$ 0.0500	\$ 0.2150	\$ 0.2150	\$ 0.2150	\$ 0.2150	\$ -
	Can	\$ 0.0695	\$ 0.0727	\$ 0.0695	\$ 0.0533	\$ 0.0161	\$ 0.0161	\$ 0.0695	\$ 0.0695	\$ 0.0695	\$ 0.0695	\$ -

**International Fuel Tax Agreement (IFTA)
U.S./Canada Exchange Rate 1.2231 - 0.8176
4th Quarter 2017 FINAL Fuel Tax Rates**

		Gasoline	Special Diesel	Gasohol	Propane	LNG	CNG	Ethanol	Methanol	E-85	M-85	A55
CALIFORNIA #1	U.S.	\$ -	\$ 0.3700	\$ -	\$ 0.0600	\$ 0.1017	\$ 0.0887	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.3700
	Can	\$ -	\$ 0.1196	\$ -	\$ 0.0194	\$ 0.0329	\$ 0.0286	\$ 0.0291	\$ 0.0291	\$ 0.0291	\$ 0.0291	\$ 0.1196
CALIFORNIA #1	U.S.	\$ -	\$ 0.5700	\$ -	\$ 0.0600	\$ 0.1017	\$ 0.0887	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.5700
11/1/2017	Can	\$ -	\$ 0.1842	\$ -	\$ 0.0194	\$ 0.0329	\$ 0.0286	\$ 0.0291	\$ 0.0291	\$ 0.0291	\$ 0.0291	\$ 0.1842
COLORADO	U.S.	\$ 0.2200	\$ 0.2050	\$ 0.2200	\$ 0.0900	\$ 0.0800	\$ 0.1200	\$ 0.2200	\$ 0.2200	\$ 0.2200	\$ 0.2200	\$ 0.2200
	Can	\$ 0.0711	\$ 0.0663	\$ 0.0711	\$ 0.0291	\$ 0.0258	\$ 0.0388	\$ 0.0711	\$ 0.0711	\$ 0.0711	\$ 0.0711	\$ 0.0711
CONNECTICUT #16	U.S.	\$ 0.2500	\$ 0.4170	\$ 0.2500	\$ 0.2600	\$ 0.2600	\$ 0.2600	\$ 0.2500	\$ 0.2500	\$ 0.2500	\$ 0.2500	\$ 0.2500
	Can	\$ 0.0808	\$ 0.1348	\$ 0.0808	\$ 0.0840	\$ 0.0840	\$ 0.0840	\$ 0.0808	\$ 0.0808	\$ 0.0808	\$ 0.0808	\$ 0.0808
DELAWARE	U.S.	\$ 0.2300	\$ 0.2200	\$ 0.2300	\$ 0.2200	\$ 0.2200	\$ 0.2200	\$ 0.2300	\$ 0.2300	\$ 0.2200	\$ 0.2200	\$ 0.2200
	Can	\$ 0.0744	\$ 0.0711	\$ 0.0744	\$ 0.0711	\$ 0.0711	\$ 0.0711	\$ 0.0744	\$ 0.0744	\$ 0.0711	\$ 0.0711	\$ 0.0711
FLORIDA #19	U.S.	\$ 0.3400	\$ 0.3387	\$ 0.2987	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Can	\$ 0.1098	\$ 0.1095	\$ 0.0965	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GEORGIA	U.S.	\$ 0.2630	\$ 0.2940	\$ 0.2630	\$ 0.2630	\$ 0.2630	\$ 0.2630	\$ 0.2630	\$ 0.2630	\$ 0.2630	\$ 0.2630	\$ 0.2630
	Can	\$ 0.0850	\$ 0.0950	\$ 0.0850	\$ 0.0850	\$ 0.0850	\$ 0.0850	\$ 0.0850	\$ 0.0850	\$ 0.0850	\$ 0.0850	\$ 0.0850
IDAHO #7	U.S.	\$ -	\$ 0.3200	\$ -	\$ 0.2320	\$ 0.3490	\$ 0.3200	\$ -	\$ -	\$ -	\$ -	\$ 0.3200
	Can	\$ -	\$ 0.1034	\$ -	\$ 0.0750	\$ 0.1128	\$ 0.1034	\$ -	\$ -	\$ -	\$ -	\$ 0.1034
ILLINOIS #28	U.S.	\$ 0.3070	\$ 0.3340	\$ 0.3070	\$ 0.3530	\$ 0.3350	\$ 0.2910	\$ 0.3070	\$ 0.3070	\$ 0.3070	\$ 0.3070	\$ 0.3070
	Can	\$ 0.0992	\$ 0.1079	\$ 0.0992	\$ 0.1141	\$ 0.1082	\$ 0.0941	\$ 0.0992	\$ 0.0992	\$ 0.0992	\$ 0.0992	\$ 0.0992
INDIANA	U.S.	\$ 0.2600	\$ 0.4700	\$ 0.2600	\$ -	\$ 0.4700	\$ 0.4700	\$ 0.2600	\$ 0.2600	\$ 0.2600	\$ 0.2600	\$ 0.2600
	Can	\$ 0.0840	\$ 0.1519	\$ 0.0840	\$ -	\$ 0.1519	\$ 0.1519	\$ 0.0840	\$ 0.0840	\$ 0.0840	\$ 0.0840	\$ 0.0840
INDIANA SurChg	U.S.	\$ 0.2100	\$ -	\$ 0.2100	\$ 0.4700	\$ -	\$ -	\$ 0.2100	\$ 0.2100	\$ 0.2100	\$ 0.2100	\$ 0.2100
	Can	\$ 0.0679	\$ -	\$ 0.0679	\$ 0.1519	\$ -	\$ -	\$ 0.0679	\$ 0.0679	\$ 0.0679	\$ 0.0679	\$ 0.0679
IOWA #27	U.S.	\$ 0.3050	\$ 0.3250	\$ 0.2900	\$ 0.3000	\$ 0.3250	\$ 0.3100	\$ 0.2900	\$ 0.3050	\$ 0.2900	\$ 0.3050	\$ 0.3050
	Can	\$ 0.0986	\$ 0.1051	\$ 0.0937	\$ 0.0970	\$ 0.1051	\$ 0.1002	\$ 0.0937	\$ 0.0986	\$ 0.0937	\$ 0.0986	\$ 0.0986
KANSAS	U.S.	\$ 0.2400	\$ 0.2600	\$ 0.2400	\$ 0.2300	\$ 0.2600	\$ 0.2400	\$ 0.2400	\$ 0.2600	\$ 0.1700	\$ 0.2400	\$ 0.2600
	Can	\$ 0.0775	\$ 0.0840	\$ 0.0775	\$ 0.0744	\$ 0.0840	\$ 0.0775	\$ 0.0775	\$ 0.0840	\$ 0.0549	\$ 0.0775	\$ 0.0840
KENTUCKY	U.S.	\$ 0.2460	\$ 0.2160	\$ 0.2460	\$ 0.2460	\$ 0.2160	\$ 0.2160	\$ 0.2460	\$ 0.2460	\$ 0.2460	\$ 0.2460	\$ 0.2160
	Can	\$ 0.0795	\$ 0.0698	\$ 0.0795	\$ 0.0795	\$ 0.0698	\$ 0.0698	\$ 0.0795	\$ 0.0795	\$ 0.0795	\$ 0.0795	\$ 0.0698
KENTUCKY SurChg	U.S.	\$ 0.0440	\$ 0.1020	\$ 0.0440	\$ 0.0440	\$ 0.1020	\$ 0.1020	\$ 0.0440	\$ 0.0440	\$ 0.0440	\$ 0.0440	\$ 0.1020
	Can	\$ 0.0142	\$ 0.0329	\$ 0.0142	\$ 0.0142	\$ 0.0329	\$ 0.0329	\$ 0.0142	\$ 0.0142	\$ 0.0142	\$ 0.0142	\$ 0.0329

International Fuel Tax Agreement (IFTA)
U.S./Canada Exchange Rate 1.2231 - 0.8176
4th Quarter 2017 FINAL Fuel Tax Rates

		Gasoline	Special Diesel	Gasohol	Propane	LNG	CNG	Ethanol	Methanol	E-85	M-85	A55
LOUISIANA #22	U.S.	\$ 0.2000	\$ 0.2000	\$ 0.2000	\$ 0.1460	\$ 0.2000	\$ 0.2000	\$ 0.2000	\$ 0.2000	\$ 0.2000	\$ 0.2000	\$ 0.2000
	Can	\$ 0.0646	\$ 0.0646	\$ 0.0646	\$ 0.0472	\$ 0.0646	\$ 0.0646	\$ 0.0646	\$ 0.0646	\$ 0.0646	\$ 0.0646	\$ 0.0646
MAINE #6	U.S.	\$ -	\$ 0.3120	\$ -	\$ 0.2190	\$ 0.1780	\$ 0.3073	\$ 0.1980	\$ 0.1470	\$ -	\$ -	\$ -
	Can	\$ -	\$ 0.1008	\$ -	\$ 0.0708	\$ 0.0575	\$ 0.0993	\$ 0.0640	\$ 0.0475	\$ -	\$ -	\$ -
MARYLAND #25	U.S.	\$ 0.3380	\$ 0.3455	\$ 0.3380	\$ 0.3380	\$ 0.3380	\$ 0.3380	\$ 0.3380	\$ 0.3380	\$ 0.3380	\$ 0.3380	\$ 0.3455
	Can	\$ 0.1092	\$ 0.1117	\$ 0.1092	\$ 0.1092	\$ 0.1092	\$ 0.1092	\$ 0.1092	\$ 0.1092	\$ 0.1092	\$ 0.1092	\$ 0.1117
MASSACHUSETTS	U.S.	\$ 0.2400	\$ 0.2400	\$ 0.2400	\$ 0.1320	\$ 0.1320	\$ 0.1320	\$ 0.2400	\$ 0.2400	\$ 0.2400	\$ 0.2400	\$ 0.2400
	Can	\$ 0.0775	\$ 0.0775	\$ 0.0775	\$ 0.0427	\$ 0.0427	\$ 0.0427	\$ 0.0775	\$ 0.0775	\$ 0.0775	\$ 0.0775	\$ 0.0775
MICHIGAN	U.S.	\$ 0.3910	\$ 0.4120	\$ 0.3910	\$ 0.4120	\$ 0.4120	\$ 0.3910	\$ 0.3910	\$ 0.3910	\$ 0.3910	\$ 0.3910	\$ 0.4120
	Can	\$ 0.1263	\$ 0.1332	\$ 0.1263	\$ 0.1332	\$ 0.1332	\$ 0.1263	\$ 0.1263	\$ 0.1263	\$ 0.1263	\$ 0.1263	\$ 0.1332
MINNESOTA #17	U.S.	\$ 0.2850	\$ 0.2850	\$ 0.2850	\$ 0.2135	\$ 0.1710	\$ 0.2850	\$ 0.2850	\$ 0.2850	\$ 0.2025	\$ -	\$ 0.2850
	Can	\$ 0.0921	\$ 0.0921	\$ 0.0921	\$ 0.0690	\$ 0.0553	\$ 0.0921	\$ 0.0921	\$ 0.0921	\$ 0.0654	\$ -	\$ 0.0921
MISSISSIPPI #2	U.S.	\$ 0.1800	\$ 0.1800	\$ 0.1800	\$ 0.1700	\$ 0.1800	\$ 0.2280	\$ 0.1800	\$ 0.1800	\$ 0.1800	\$ 0.1800	\$ 0.1800
	Can	\$ 0.0582	\$ 0.0582	\$ 0.0582	\$ 0.0549	\$ 0.0582	\$ 0.0736	\$ 0.0582	\$ 0.0582	\$ 0.0582	\$ 0.0582	\$ 0.0582
MISSOURI #3	U.S.	\$ 0.1700	\$ 0.1700	\$ 0.1700	\$ 0.1700	\$ 0.0500	\$ 0.0500	\$ 0.1700	\$ -	\$ 0.1700	\$ 0.1700	\$ -
	Can	\$ 0.0549	\$ 0.0549	\$ 0.0549	\$ 0.0549	\$ 0.0161	\$ 0.0161	\$ 0.0549	\$ -	\$ 0.0549	\$ 0.0549	\$ -
MONTANA #10	U.S.	\$ -	\$ 0.2925	\$ -	\$ 0.0518	\$ -	\$ 0.0700	\$ -	\$ -	\$ -	\$ -	\$ -
	Can	\$ -	\$ 0.0945	\$ -	\$ 0.0168	\$ -	\$ 0.0226	\$ -	\$ -	\$ -	\$ -	\$ -
NEBRASKA	U.S.	\$ 0.2700	\$ 0.2700	\$ 0.2700	\$ 0.2700	\$ 0.2700	\$ 0.2700	\$ 0.2700	\$ 0.2700	\$ 0.2700	\$ 0.2700	\$ 0.2700
	Can	\$ 0.0872	\$ 0.0872	\$ 0.0872	\$ 0.0872	\$ 0.0872	\$ 0.0872	\$ 0.0872	\$ 0.0872	\$ 0.0872	\$ 0.0872	\$ 0.0872
NEVADA	U.S.	\$ 0.2300	\$ 0.2700	\$ 0.2300	\$ 0.2200	\$ 0.2700	\$ 0.2100	\$ 0.2300	\$ 0.2300	\$ 0.2300	\$ -	\$ 0.1900
	Can	\$ 0.0744	\$ 0.0872	\$ 0.0744	\$ 0.0711	\$ 0.0872	\$ 0.0679	\$ 0.0744	\$ 0.0744	\$ 0.0744	\$ -	\$ 0.0614
NEW HAMPSHIRE	U.S.	\$ -	\$ 0.2220	\$ -	\$ 0.2220	\$ 0.2220	\$ 0.2220	\$ -	\$ -	\$ -	\$ -	\$ -
	Can	\$ -	\$ 0.0718	\$ -	\$ 0.0718	\$ 0.0718	\$ 0.0718	\$ -	\$ -	\$ -	\$ -	\$ -
NEW JERSEY	U.S.	\$ 0.3710	\$ 0.4420	\$ 0.3710	\$ 0.3225	\$ -	\$ -	\$ 0.3710	\$ 0.3710	\$ 0.3710	\$ 0.3710	\$ 0.3710
	Can	\$ 0.1199	\$ 0.1429	\$ 0.1199	\$ 0.1042	\$ -	\$ -	\$ 0.1199	\$ 0.1199	\$ 0.1199	\$ 0.1199	\$ 0.1199
NEW MEXICO	U.S.	\$ -	\$ 0.2100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Can	\$ -	\$ 0.0679	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NEW YORK #12	U.S.	\$ 0.3840	\$ 0.3785	\$ 0.3840	\$ 0.2220	\$ -	\$ -	\$ 0.3840	\$ 0.3840	\$ -	\$ 0.3840	\$ 0.3840
	Can	\$ 0.1241	\$ 0.1223	\$ 0.1241	\$ 0.0718	\$ -	\$ -	\$ 0.1241	\$ 0.1241	\$ -	\$ 0.1241	\$ 0.1241

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U.S./Canada Exchange Rate 1.2231 - 0.8176
4th Quarter 2017 FINAL Fuel Tax Rates

		Gasoline	Special Diesel	Gasohol	Propane	LNG	CNG	Ethanol	Methanol	E-85	M-85	A55
NORTH CAROLINA #26	U.S.	\$ 0.3430	\$ 0.3430	\$ 0.3430	\$ 0.3430	\$ 0.3430	\$ 0.3430	\$ 0.3430	\$ 0.3430	\$ 0.3430	\$ 0.3430	\$ 0.3430
	Can	\$ 0.1108	\$ 0.1108	\$ 0.1108	\$ 0.1108	\$ 0.1108	\$ 0.1108	\$ 0.1108	\$ 0.1108	\$ 0.1108	\$ 0.1108	\$ 0.1108
NORTH DAKOTA	U.S.	\$ 0.2300	\$ 0.2300	\$ 0.2300	\$ 0.2300	\$ -	\$ 0.2300	\$ -	\$ -	\$ -	\$ -	\$ -
	Can	\$ 0.0744	\$ 0.0744	\$ 0.0744	\$ 0.0744	\$ -	\$ 0.0744	\$ -	\$ -	\$ -	\$ -	\$ -
OHIO	U.S.	\$ 0.2800	\$ 0.2800	\$ 0.2800	\$ 0.2800	\$ 0.2800	\$ -	\$ 0.2800	\$ 0.2800	\$ 0.2800	\$ 0.2800	\$ 0.2800
	Can	\$ 0.0905	\$ 0.0905	\$ 0.0905	\$ 0.0905	\$ 0.0905	\$ -	\$ 0.0905	\$ 0.0905	\$ 0.0905	\$ 0.0905	\$ 0.0905
OKLAHOMA	U.S.	\$ 0.1600	\$ 0.1300	\$ 0.1600	\$ 0.1600	\$ 0.0500	\$ 0.0500	\$ 0.1600	\$ 0.1600	\$ 0.1600	\$ 0.1600	\$ 0.1600
	Can	\$ 0.0517	\$ 0.0420	\$ 0.0517	\$ 0.0517	\$ 0.0161	\$ 0.0161	\$ 0.0517	\$ 0.0517	\$ 0.0517	\$ 0.0517	\$ 0.0517
OREGON	U.S.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Can	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PENNSYLVANIA #4	U.S.	\$ 0.5820	\$ 0.7470	\$ 0.5820	\$ 0.4290	\$ 0.6550	\$ 0.5820	\$ 0.3880	\$ 0.2920	\$ 0.4180	\$ 0.3350	\$ 0.7470
	Can	\$ 0.1881	\$ 0.2414	\$ 0.1881	\$ 0.1386	\$ 0.2117	\$ 0.1881	\$ 0.1254	\$ 0.0943	\$ 0.1350	\$ 0.1082	\$ 0.2414
RHODE ISLAND	U.S.	\$ 0.3300	\$ 0.3300	\$ 0.3300	\$ 0.3300	\$ 0.3300	\$ -	\$ 0.3300	\$ 0.3300	\$ 0.3300	\$ 0.3300	\$ 0.3300
	Can	\$ 0.1067	\$ 0.1067	\$ 0.1067	\$ 0.1067	\$ 0.1067	\$ -	\$ 0.1067	\$ 0.1067	\$ 0.1067	\$ 0.1067	\$ 0.1067
SOUTH CAROLINA #24	U.S.	\$ 0.1800	\$ 0.1800	\$ 0.1800	\$ 0.1800	\$ 0.1800	\$ 0.1800	\$ 0.1800	\$ 0.1800	\$ -	\$ -	\$ -
	Can	\$ 0.0582	\$ 0.0582	\$ 0.0582	\$ 0.0582	\$ 0.0582	\$ 0.0582	\$ 0.0582	\$ 0.0582	\$ -	\$ -	\$ -
SOUTH DAKOTA	U.S.	\$ -	\$ 0.2800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Can	\$ -	\$ 0.0905	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TENNESSEE #9	U.S.	\$ 0.2400	\$ 0.2100	\$ 0.2400	\$ 0.1700	\$ 0.1600	\$ 0.1600	\$ 0.2400	\$ 0.2400	\$ 0.2400	\$ 0.2400	\$ 0.2400
	Can	\$ 0.0775	\$ 0.0679	\$ 0.0775	\$ 0.0549	\$ 0.0517	\$ 0.0517	\$ 0.0775	\$ 0.0775	\$ 0.0775	\$ 0.0775	\$ 0.0775
TEXAS #13	U.S.	\$ 0.2000	\$ 0.2000	\$ 0.2000	\$ -	\$ 0.1500	\$ 0.1500	\$ 0.2000	\$ 0.2000	\$ 0.2000	\$ 0.2000	\$ 0.2000
	Can	\$ 0.0646	\$ 0.0646	\$ 0.0646	\$ -	\$ 0.0484	\$ 0.0484	\$ 0.0646	\$ 0.0646	\$ 0.0646	\$ 0.0646	\$ 0.0646
UTAH #21	U.S.	\$ 0.2940	\$ 0.2940	\$ 0.2940	\$ -	\$ 0.1450	\$ 0.1450	\$ 0.2940	\$ 0.2940	\$ 0.2940	\$ 0.2940	\$ 0.2940
	Can	\$ 0.0950	\$ 0.0950	\$ 0.0950	\$ -	\$ 0.0468	\$ 0.0468	\$ 0.0950	\$ 0.0950	\$ 0.0950	\$ 0.0950	\$ 0.0950
VERMONT	U.S.	\$ -	\$ 0.3100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Can	\$ -	\$ 0.1002	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
VIRGINIA #20	U.S.	\$ 0.1620	\$ 0.2020	\$ 0.1620	\$ 0.1620	\$ 0.1830	\$ 0.1620	\$ 0.1620	\$ 0.1620	\$ 0.1620	\$ 0.1620	\$ 0.1620
	Can	\$ 0.0523	\$ 0.0653	\$ 0.0523	\$ 0.0523	\$ 0.0591	\$ 0.0523	\$ 0.0523	\$ 0.0523	\$ 0.0523	\$ 0.0523	\$ 0.0523
VIRGINIA SurChg #20	U.S.	\$ 0.0750	\$ 0.0350	\$ 0.0750	\$ 0.0750	\$ 0.0850	\$ 0.0750	\$ 0.0750	\$ 0.0750	\$ 0.0750	\$ 0.0750	\$ 0.0750
	Can	\$ 0.0242	\$ 0.0113	\$ 0.0242	\$ 0.0242	\$ 0.0275	\$ 0.0242	\$ 0.0242	\$ 0.0242	\$ 0.0242	\$ 0.0242	\$ 0.0242

International Fuel Tax Agreement (IFTA)
U.S./Canada Exchange Rate 1.2231 - 0.8176
4th Quarter 2017 FINAL Fuel Tax Rates

		Gasoline	Special Diesel	Gasohol	Propane	LNG	CNG	Ethanol	Methanol	E-85	M-85	A55	
WASHINGTON #11	U.S.	\$ 0.4940	\$ 0.4940	\$ 0.4940	\$ -	\$ -	\$ -	\$ 0.4940	\$ 0.4940	\$ 0.4940	\$ 0.4940	\$ 0.4940	
	Can	\$ 0.1596	\$ 0.1596	\$ 0.1596	\$ -	\$ -	\$ -	\$ 0.1596	\$ 0.1596	\$ 0.1596	\$ 0.1596	\$ 0.1596	
WEST VIRGINIA #23	U.S.	\$ 0.3570	\$ 0.3570	\$ 0.3570	\$ 0.1990	\$ 0.1520	\$ 0.2360	\$ 0.3570	\$ 0.3570	\$ 0.3570	\$ 0.3570	\$ 0.3570	
	Can	\$ 0.1153	\$ 0.1153	\$ 0.1153	\$ 0.0643	\$ 0.0492	\$ 0.0763	\$ 0.1153	\$ 0.1153	\$ 0.1153	\$ 0.1153	\$ 0.1153	
WISCONSIN	U.S.	\$ 0.3290	\$ 0.3290	\$ 0.3290	\$ 0.2260	\$ 0.1970	\$ 0.2470	\$ 0.3290	\$ 0.3290	\$ 0.3290	\$ 0.3290	\$ 0.3290	
	Can	\$ 0.1063	\$ 0.1063	\$ 0.1063	\$ 0.0730	\$ 0.0636	\$ 0.0799	\$ 0.1063	\$ 0.1063	\$ 0.1063	\$ 0.1063	\$ 0.1063	
WYOMING	U.S.	\$ 0.2400	\$ 0.2400	\$ 0.2400	\$ 0.2400	\$ 0.2400	\$ 0.2400	\$ -	\$ -	\$ 0.2400	\$ 0.2400	\$ 0.2400	
	Can	\$ 0.0775	\$ 0.0775	\$ 0.0775	\$ 0.0775	\$ 0.0775	\$ 0.0775	\$ -	\$ -	\$ 0.0775	\$ 0.0775	\$ 0.0775	

1 - CALIFORNIA

Effective Nov. 1st California will have a split rate.
Diesel fuel tax rate increased by .20 cents.
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

LNG is taxed per Diesel Gallon Equivalent beginning July 1, 2015. The tax rate was set by the 2014 Legislative Session to be taxed at \$.18 per Diesel Gallon Equivalent. A Diesel Gallon Equivalent of LNG is measured at 6.06 lbs. CNG is sold to consumers on the Gasoline Gallon Equivalent of 5.660 lbs. However, the tax rate is still on the measurement of \$.18 cents per hundred cubic foot. The above tax rate converts CCF to GGE.

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 from standard cubic feet (scf) into Gasoline Gallon Equivalents (GGEs), divide CNG (scf) units by 126.67. 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

Effective April 1, 2014, Biodiesel is a taxable product and taxed as diesel.

6 - MAINE

CNG rate n

7 - IDAHO

FUEL PURCHASED ON IDAHO INDIAN RESERVATIONS - As of November 1, 2007, diesel purchased from retail outlets on the Shoshone- Bannock Indian Reservation is Idaho tax-paid diesel for IFTA reporting & refund. Diesel purchased from Coeur d'Alene & Nez Perce tribe outlets is not Idaho tax-paid diesel for IFTA reporting and refund purposes. Questions, please call toll free 800-972-7855 ext 7855.

8 - ARIZONA

Vehicles less than 3 axles and with declared Gross Vehicle Weight under 26,001 lbs are taxed at \$.18 per gallon

9 - TENNESSEE

CNG is 5.66 lbs per gallon. For the purpose of determining the tax on liquified gas, a diesel gallon equivalent factor of six and six one-hundredths pounds (6.06 lbs.) per gallon shall be used. Effective date for changes is July 1, 2017.

10 - MONTANA

Montana no longer requires gasoline, gasohol and ethanol to be reported on the IFTA tax return.

**# 11 -
WASHINGTON**

The state of Washington has entered into fuel tax agreements with several Washington Tribes regarding the taxation of motor vehicle fuel and special fuel sold at tribal fuel stations located on reservations or trust lands within Washington. Please see the "Exemptions" section for Washington located on the IFTA, Inc. website for further information. Bio Diesel is reported as a Special Fuel at \$0.4940 a gallon and would be reported in the Diesel column.

12 - NEW YORK

For information on B20, see TSB-M-06(4)M, IFTA Reporting Requirements for the Consumption of B20 in New York State. For information on CNG and LNG, see TSB-M-13(1)M, Liquefied Natural Gas Treated the Same As Compressed Natural Gas. Both TSB-M's can be found at www.tax.ny.gov

13 - TEXAS

Biodiesel, renewable diesel and blends containing biodiesel or renewable diesel purchased in Texas must be reported under the fuel type ?DIESEL?. Instructions for reporting biodiesel, renewable diesel and blends are online at <http://window.state.tx.us/taxinfo/fuels/ifta.html> or call toll free 1-800-252-1383.

**# 14 - BRITISH
COLUMBIA**

Ethanol and ethanol blends of gasoline must be reported as Gasoline and biodiesel and biodiesel blends must be reported as Diesel. CNG tax rate is expressed in cents cubic meter (as per IFTA Ballot #3-2013) LNG tax rate is expressed in cents per kilograms (as per IFTA Ballot #5- 2015) M-85 tax rate is based on a methanol : gasoline blend :: 85% : 15%

15 - ALBERTA

Alberta's Climate Leadership Act and Regulation comes into effect on January 1, 2017. IFTA vehicles shall pay a carbon levy on fuel used in Alberta. The tax matrix has been updated to include the carbon levy rate for various fuel types. If you have any questions, please contact Alberta Tax and Revenue Administration.

**# 16 -
CONNECTICUT**

See Special Notice SN 2017 (2) Conversion Factors on Motor Vehicle Fuels Occurring In Gaseous Form for information about conversion factors for compressed natural gas and propane.

17 - MINNESOTA

CNG rate:

18 - MANITOBA

Tax Rate fc

19 - FLORIDA

Effective January 1, 2014 through December 31, 2018, natural gas fuel is exempt from the taxes imposed by Chapters 206 and 212, F.S.

20 - VIRGINIA

Propane, CNG, and Methanol are taxed at the rates shown per gasoline gallon equivalent (GGE). One GGE is equal to 5.75 pounds or 1.353 gallons of propane; 5.66 pounds of CNG; and 2.04 gallons of methanol. LNG is taxed at the rates shown per diesel gallon equivalent (DGE), with one DGE equal to 6.06 pounds of LNG. All other fuels are taxed at the rates shown per gallon. Visit

<https://www.dmv.virginia.gov/commercial/#mcs/programs/ifta/calculator.html> for a calculator to convert quantities of propane, CNG, LNG, and methanol to appropriate units for IFTA reporting.

21 - UTAH

For Utah tax purposes, LNG is measured in Diesel Gallon Equivalents, meaning 6.06 pounds of liquefied natural gas. CNG is measured in Gasoline Gallon Equivalents, meaning 5.660 pounds of compressed natural gas.

22 - LOUISIANA

Beginning January 1, 2016 the tax on CNG, LNG, and LPG will be added to the price of the fuel dispensed at the pump or from a storage facility.

23 - WEST VIRGINIA

Compressed Natural Gas (CNG) is \$1.853 per 1,000 cubic feet. Compressed Natural Gas (CNG) GGE Measure is \$0.235 per 126 cubic feet. Field Gas is exempt per WV Code 11-14-9a

24 - SOUTH CAROLINA

LNG is measured in Diesel Gallons equivalents of 6.06 pounds of liquefied natural gas and CNG is measured in Gasoline Gallons equivalents of 5.660 pounds of compressed natural gas.

25 - MARYLAND

CNG: A gallon of CNG means 126.67 cubic feet of natural gas at 60 degrees Fahrenheit and one atmosphere of pressure, or 5.66 pounds of natural gas.

26 - NORTH CAROLINA

Liquefied Propane Gas (LPG): When LPG is dispensed as a motor fuel, the method of measurement is one (1) gasoline gallon equivalent equals 5.75 lbs. of LPG. To convert gallons of LPG to gasoline gallon equivalent (GGE), divide total LPG gallons by 1.353. Compressed Natural Gas (CNG): When CNG is dispensed as a motor fuel, the method of measurement is one (1) gasoline gallon equivalent equals

5.66 lbs. of CNG. To convert cubic feet of CNG to gasoline gallon equivalent (GGE), divide total cubic feet by 123.57. Liquefied Natural Gas (LNG): When LNG is dispensed as a motor fuel, the method of measurement is one (1) diesel gallon equivalent equals 6.06 lbs. of LNG. To convert gallons of LNG to diesel gallon equivalent (DGE), divide total LNG gallons by 1.71.

27 - IOWA

LNG is measured in Diesel Gallon equivalents of 6.06 pounds of liquefied natural gas and CNG is measured in Gasoline Gallon equivalents of 126.67 cubic feet. Methanol is not subject to Iowa fuel taxes unless blended with other motor fuels for use in an aircraft or for propelling motor vehicles.

28 - ILLINOIS

LNG and Propane are taxed per diesel gallon equivalent (DGE) beginning July 1, 2017. LNG is taxed at the rate shown per diesel gallon equivalent (DGE), with one DGE equal to 6.06 pounds of LNG. Propane is taxed at the rate shown per diesel gallon equivalent (DGE) with one DGE equal to 6.41 pounds of propane. Multiply IL taxable and tax paid propane gallons by 0.651 to determine the DGEs subject to the Illinois rate. CNG is taxed at the rate shown per gasoline gallon equivalent (GGE), with one GGE equal to 5.66 pounds of compressed natural gas. All other fuels are taxed at the rates shown per gallon. For further information, see Informational Bulletin FY 2017-15, available on our website at tax.illinois.gov.

Footnotes can be found at www.iftaach.org