Pennsylvania Department of Revenue Bureau of Motor Fuel Taxes 3rd Quarter 2007 Fuel Tax Rates (MCRT/IFTA)

NOTE: U.S. \$ per gallon (p/g): U.S./Canadian Exchange rate - 1.0720 - 0.9328

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Jurisdiction	Kerosene	Gasoline	LP Gas	CNG
Jurisdiction AL Alabama AR Arkansas *AZ Arizona *CA California CO Colorado CT Connecticut DE Delaware FL Florida GA Georgia IA Iowa *ID Idaho IL Illinois IN Indiana IN Surtax KS Kansas KY Kentucky KY Surtax LA Louisiana	Diesel/ Kerosene Rate Tax Code Rate 47 0.1900 49 0.2250 58 0.2600 47 0.3670 49 0.2050 48 0.3700 45 0.2200 49 0.3057 50 0.1490 49 0.2250 49 0.2500 49 0.3670 97 0.1600 98 0.1100 49 0.2600 89 0.1660 90 0.0760 49 0.2000	Rate Tax Code Rate 47 0.1600 49 0.2150 49 0.0000 47 0.0000 47 0.2200 47 0.2500 45 0.2300 49 0.2037 50 0.1580 49 0.2070 47 0.0000 49 0.3290 97 0.1800 98 0.1100 49 0.2400 89 0.2900	Propane LP Gas Rate Tax Code Rate 47 0.0000 49 0.1650 58 0.0000 47 0.0600 49 0.2050 47 0.0000 45 0.2200 48 0.0000 50 0.1250 49 0.2000 49 0.1810 49 0.2990 97 0.1600 98 0.1100 99 0.2300 89 0.1960 90 0.0330 49 0.1600	Nat. Gas CNG Rate Tax Code Rate 47 0.0000 49 0.0500 51 0.0000 47 0.0700 49 0.2050 47 0.0000 45 0.2200 47 0.0000 50 0.1530 48 0.1600 49 0.2990 97 0.1600 98 0.1100 49 0.2300 89 0.1660 90 0.0760 49 0.1600
MA Massachusetts MD Maryland *ME Maine *MI Michigan MN Minnesota *MO Missouri *MS Mississippi *MT Montana NC North Carolina ND North Dakota NE Nebraska NH New Hampshire NJ New Jersey NM New Mexico NV Nevada *NY New York	47 0.2100 47 0.2425 44 0.2880 71 0.3040 49 0.2000 49 0.1700 49 0.1800 49 0.2775 49 0.2970 49 0.2300 49 0.2700 43 0.1800 45 0.1750 49 0.2100 49 0.2700 47 0.3685	47 0.2100 47 0.2350 43 0.0000 48 0.0000 49 0.2000 48 0.1700 49 0.1800 49 0.0000 49 0.2300 49 0.2700 49 0.2700 43 0.0000 45 0.1450 47 0.0000 47 0.3860	47 0.2210 47 0.2350 44 0.2010 48 0.0000 49 0.1500 49 0.1700 47 0.0518 49 0.2970 49 0.2300 49 0.2700 43 0.0000 45 0.0925 49 0.2200 47 0.2200	47 0.2210 47 0.2350 44 0.2390 48 0.0000 49 0.2000 49 0.1700 49 0.1800 49 0.2970 49 0.2300 49 0.2700 49 0.2700 45 0.0925 48 0.0000 49 0.2100 47 0.0000
OH Ohio OK Oklahoma OR Oregon *PA Pennsylvania RI Rhode Island SC South Carolina SD South Dakota *TN Tennessee *TX Texas *UT Utah VA Virginia VA Surtax VT Vermont *WA Washington WI Wisconsin WV West Virginia WY Wyoming	89 0.2800 49 0.1300 47 0.0000 54 0.3810 45 0.3000 47 0.1600 49 0.2200 49 0.1700 49 0.2450 93 0.1750 94 0.0350 57 0.2600 49 0.3600 49 0.3290 47 0.3150 49 0.1400	89 0.2800 49 0.1600 47 0.0000 54 0.3120 45 0.3000 47 0.1600 47 0.0000 49 0.2000 49 0.2450 93 0.1750 94 0.0350 44 0.0000 49 0.3600 49 0.3290 47 0.3150 49 0.1400	89 0.2800 49 0.1600 47 0.0000 54 0.2280 45 0.3000 47 0.1600 49 0.2000 49 0.1400 49 0.1500 49 0.0000 93 0.1750 94 0.0350 44 0.0000 47 0.0000 47 0.2260 47 0.3150 47 0.0000	76 0.0000 49 0.1600 47 0.0000 54 0.0790 45 0.0000 47 0.1600 49 0.1000 47 0.1300 49 0.1500 49 0.0000 93 0.1750 94 0.0350 44 0.0000 47 0.2470 47 0.3150 47 0.0000
*AB Alberta *BC Brit. Col. MB Manitoba NB New Brunswick NL Newfoundland NS Nova Scotia *ON Ontario PE Prince Edward Is. QC Quebec SK Saskatchewan	49 0.3178 48 0.5297 50 0.4061 47 0.5967 47 0.5826 47 0.5438 43 0.5049 48 0.7132 49 0.5720 49 0.5297	49 0.3178 48 0.5119 50 0.4061 47 0.3778 47 0.5826 48 0.5473 43 0.5190 48 0.5578 47 0.5367 49 0.5297	49 0.2295 48 0.0953 50 0.1060 47 0.2366 47 0.2472 47 0.2472 43 0.1519 48 0.6003 47 0.0000 49 0.3178	48

Note: For all other fuel types telephone 1-800-482-4382 for applicable tax rate and rate codes.

^{(*) -} See footnotes on reverse side.

Pennsylvania Department of Revenue Bureau of Motor Fuel Taxes Footnotes

Arizona - Biodiesel fuel does not meet the Arizona Statutory definition of an alternate fuel.

Calfornia - 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.

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.

Maine - CNG rate is per 100 standard cubic feet.

Michigan - Diesel fuel that is at least 5% biodiesel fuel qualifies for the biodiesel rate. The biodiesel rate is effective 9/1/2006.

Mississippi - Natural Gas - LNG and CNG 100 cubic feet.

Missouri - Reporting is not required for propane and/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.

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

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.

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.

Tennessee - CNG is 5.66 lbs per gallon.

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.

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.

Washington - Effective April 1, 2006 deliveries of motor vehicle and special fuel to the Squaxin Island Tribe and Swinnomish 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 Swinnomish Northern Lights Gas Station, 12929 Casino Dr., Anacortes, WA.

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 biodesel. Fuel that meets the definition of biodesel will be taxed at 9 cents a litre.

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".

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 January 1, 2007 ethanol will be subject to gasoline tax in Ontario at the rate of 14.7 cent per litre.