

INTERNATIONAL FUEL TAX AGREEMENT

Second Quarter 2018 IFTA Newsletter

Footnotes

If you use a type of fuel other than what we have listed, need jurisdiction specific information or information on the U.S. Canadian exchange rate, refer to the IFTA, Inc. website at www.iftach.org and click on Tax Rates in the left column.

Nebraska Fuel Tax Rate

The second quarter 2018 fuel rate (April 1, 2018 through June 30, 2018) is \$0.2840. The rate for the third quarter 2018 (July 1, 2018 through September 30, 2018) will be \$0.28.

ELD - Electronic Logging Devices vs. IFTA and IRP requirements:

Many carriers were required to install ELDs in their vehicles to comply with D.O.T requirements in 2017. Do not assume the ELD will record all mileage information required by IFTA and IRP. Below are important points to consider when purchasing an ELD or other GPS systems used for IFTA and IRP reporting:

1. IFTA & IRP require that the data be collected for individual vehicles (vs. drivers).
2. The data must be retained and/or accessible for 4 years for IFTA and 5 years for IRP.
3. IFTA & IRP require that all miles be recorded and logged, even if exempt from ELD.
4. IFTA & IRP require the miles to be recorded between signals "pings", and for the reports to list route, miles per state and total miles.
5. Some ELDs may only signal a "ping" once per hour, which may not be sufficient for IFTA and IRP reporting (depending on your operations).

We recommend you contact our office before purchasing a GPS system used for IFTA and IRP reporting. The reporting requirements can be found on our website at: <https://dmv.nebraska.gov/mc/irp-record-keepingaudit> If you have any questions, contact us by phone (402) 471-4435 or e-mail, mcs.web@nebraska.gov.

If you have questions regarding the ELD Rule or ELD requirements, refer to the following website: <https://www.fmcsa.dot.gov/hours-service/elds/electronic-logging-devices> or email the D.O.T. at an email specifically set up to respond to questions about the new rule: ELD@dot.gov

Accessing the IFTA Online Services – Nebraska miles

To access the IFTA online services you will be required to enter your 4 digit carrier number, the federal identification number associated with your account and the **NEBRASKA** miles filed on your last quarter return, not the TOTAL miles filed. If you have trouble retrieving a copy of your last quarter filed, contact our office at 402-471-4435 or contact us at <https://mcsdmv.ne.gov/contact.htm>.

Nebraska Motor Carrier Services

301 Centennial Mall South ♦ P O Box 94729 ♦ Lincoln NE 68509-4729

Telephone: 402-471-4435 ♦ Fax 402-471-4024 or 402-471-3920



**IFTA Fuel Tax Reporting Rates*
Second Quarter 2018**

Jurisdiction	Diesel	Gasoline	Gasohol	Propane	CNG
ALABAMA	\$ 0.1900	\$ 0.1800	\$ 0.1800	\$ 0.1900	\$ -
ALBERTA	\$ 0.6081	\$ 0.5706	\$ 0.3760	\$ 0.4055	\$ 0.1585
ARIZONA	\$ 0.2600	\$ 0.1800	\$ 0.1800	\$ -	\$ -
ARKANSAS	\$ 0.2250	\$ 0.2150	\$ 0.2150	\$ 0.1650	\$ 0.0500
BRITISH COLUMBIA	\$ 0.6926	\$ 0.6443	\$ 0.6443	\$ 0.2339	\$ 0.1923
CALIFORNIA	\$ 0.5700	\$ -	\$ -	\$ 0.0600	\$ 0.0887
COLORADO	\$ 0.2050	\$ 0.2200	\$ 0.2200	\$ 0.1100	\$ 0.1500
CONNECTICUT	\$ 0.4170	\$ 0.2500	\$ 0.2500	\$ 0.2600	\$ 0.2600
DELAWARE	\$ 0.2200	\$ 0.2300	\$ 0.2300	\$ 0.2200	\$ 0.2200
FLORIDA	\$ 0.3437	\$ 0.3450	\$ 0.3450	\$ -	\$ -
GEORGIA	\$ 0.3000	\$ 0.2680	\$ 0.2680	\$ 0.2680	\$ 0.2680
IDAHO	\$ 0.3200	\$ -	\$ -	\$ 0.2320	\$ 0.3200
ILLINOIS	\$ 0.3490	\$ 0.3240	\$ 0.3240	\$ 0.3580	\$ 0.2940
INDIANA	\$ 0.4700	\$ 0.2600	\$ 0.2600	\$ -	\$ 0.4700
Surcharge	\$ -	\$ 0.2100	\$ 0.2100	\$ 0.4700	\$ -
IOWA	\$ 0.3250	\$ 0.3050	\$ 0.2900	\$ 0.3000	\$ 0.3100
KANSAS	\$ 0.2600	\$ 0.2400	\$ 0.2400	\$ 0.2300	\$ 0.2400
KENTUCKY	\$ 0.2160	\$ 0.2460	\$ 0.2460	\$ 0.2460	\$ 0.2160
Surcharge	\$ 0.1020	\$ 0.0440	\$ 0.0440	\$ 0.0440	\$ 0.1020
LOUISIANA	\$ 0.2000	\$ 0.2000	\$ 0.2000	\$ 0.1460	\$ 0.2000
MAINE	\$ 0.3120	\$ -	\$ -	\$ 0.2190	\$ 0.3073
MANITOBA	\$ 0.4048	\$ 0.4048	\$ 0.4048	\$ 0.0868	\$ 0.2892
MARYLAND	\$ 0.3455	\$ 0.3380	\$ 0.3380	\$ 0.3380	\$ 0.3380
MASSACHUSETTS	\$ 0.2400	\$ 0.2400	\$ 0.2400	\$ 0.1860	\$ 0.1860
MICHIGAN	\$ 0.4230	\$ 0.4040	\$ 0.4040	\$ 0.4230	\$ 0.4040
MINNESOTA	\$ 0.2850	\$ 0.2850	\$ 0.2850	\$ 0.2135	\$ 0.2850
MISSISSIPPI	\$ 0.1800	\$ 0.1800	\$ 0.1800	\$ 0.1700	\$ 0.2280
MISSOURI	\$ 0.1700	\$ 0.1700	\$ 0.1700	\$ 0.1700	\$ 0.0500
MONTANA	\$ 0.2925	\$ -	\$ -	\$ 0.0518	\$ 0.0700
NEBRASKA	\$ 0.2840	\$ 0.2840	\$ 0.2840	\$ 0.2840	\$ 0.2840

Jurisdiction	Diesel	Gasoline	Gasohol	Propane	CNG
NEVADA	\$ 0.2700	\$ 0.2300	\$ 0.2300	\$ 0.2200	\$ 0.2100
NEW BRUNSWICK	\$ 0.6217	\$ 0.4482	\$ 0.4482	\$ 0.1938	\$ 0.6217
NEWFOUNDLAND	\$ 0.6217	\$ 0.5928	\$ -	\$ 0.2025	\$ -
NEW HAMPSHIRE	\$ 0.2220	\$ -	\$ -	\$ 0.2220	\$ 0.2220
NEW JERSEY	\$ 0.4420	\$ 0.3710	\$ 0.3710	\$ 0.3225	\$ -
NEW MEXICO	\$ 0.2100	\$ -	\$ -	\$ -	\$ -
NEW YORK	\$ 0.3915	\$ 0.3990	\$ 0.3990	\$ 0.2300	\$ -
NORTH CAROLINA	\$ 0.3510	\$ 0.3510	\$ 0.3510	\$ 0.3510	\$ 0.3510
NORTH DAKOTA	\$ 0.2300	\$ 0.2300	\$ 0.2300	\$ 0.2300	\$ 0.2300
NOVA SCOTIA	\$ 0.4453	\$ 0.4482	\$ 0.4482	\$ 0.2025	\$ 0.4453
OHIO	\$ 0.2800	\$ 0.2800	\$ 0.2800	\$ 0.2800	\$ -
OKLAHOMA	\$ 0.1300	\$ 0.1600	\$ 0.1600	\$ 0.1600	\$ 0.0500
ONTARIO	\$ 0.4136	\$ 0.4251	\$ 0.4251	\$ 0.1244	\$ -
OREGON	\$ -	\$ -	\$ -	\$ -	\$ -
PENNSYLVANIA	\$ 0.7410	\$ 0.5760	\$ 0.5760	\$ 0.4250	\$ 0.5760
PRINCE EDWARD ISLAND	\$ 0.5842	\$ 0.3788	\$ -	\$ -	\$ -
QUEBEC	\$ 0.5842	\$ 0.5552	\$ 0.5552	\$ -	\$ -
RHODE ISLAND	\$ 0.3300	\$ 0.3300	\$ 0.3300	\$ 0.3300	\$ -
SASKATCHEWAN	\$ 0.4338	\$ 0.4338	\$ 0.4338	\$ 0.2603	\$ -
SOUTH CAROLINA	\$ 0.1800	\$ 0.1800	\$ 0.1800	\$ 0.1800	\$ 0.1800
SOUTH DAKOTA	\$ 0.2800	\$ -	\$ -	\$ -	\$ -
TENNESSEE	\$ 0.2100	\$ 0.2400	\$ 0.2400	\$ 0.1700	\$ 0.1600
TEXAS	\$ 0.2000	\$ 0.2000	\$ 0.2000	\$ -	\$ 0.1500
UTAH	\$ 0.2940	\$ 0.2940	\$ 0.2940	\$ -	\$ 0.1450
VERMONT	\$ 0.3100	\$ -	\$ -	\$ -	\$ -
VIRGINIA	\$ 0.2020	\$ 0.1620	\$ 0.1620	\$ 0.1620	\$ 0.1620
Surcharge	\$ 0.0350	\$ 0.0750	\$ 0.0750	\$ 0.0750	\$ 0.0750
WASHINGTON	\$ 0.4940	\$ 0.4940	\$ 0.4940	\$ -	\$ -
WEST VIRGINIA	\$ 0.3570	\$ 0.3570	\$ 0.3570	\$ 0.2000	\$ 0.2370
WISCONSIN	\$ 0.3290	\$ 0.3290	\$ 0.3290	\$ 0.2260	\$ 0.2470
WYOMING	\$ 0.2400	\$ 0.2400	\$ 0.2400	\$ 0.2400	\$ 0.2400

* All rates are per gallon.

If you did travel in a jurisdiction using a fuel listed as \$- above, please include the miles and gallons in the "All Other Non-IFTA Jurisdictions Combined" section on Nebraska Schedule 1.