

# INTERNATIONAL FUEL TAX AGREEMENT

## FIRST QUARTER 2019 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](http://www.iftach.org) and click on Tax Rates in the left column.

### **NEBRASKA FUEL TAX RATE**

The first quarter 2019 fuel rate (January 1, 2019 through March 31, 2019) is \$0.2960. The rate for the second quarter 2019 (April 1, 2019 through June 30, 2019) will remain \$0.2960.

### **NEW CANADIAN FUEL CHARGE**

As part of the Canadian Greenhouse Gas Pollution Pricing Act, effective April 1, 2019, a new fuel charge will be assessed to all carriers who travel through the provinces of Manitoba, New Brunswick, Ontario and Saskatchewan. In addition, if a carrier travels through the territories of Nunavut and Yukon, the fuel charge is effective July 1, 2019. ***This new fuel charge is not part of the IFTA return, it is a separate quarterly filing you must apply for.***

To find out if this affects you now or in the future, visit Canada.ca. The registration materials are available at <https://www.canada.ca/en/revenue-agency/services/tax/excise-taxes-duties-levies/fuel-charge.html>

### **ROUNDING PROCEDURES**

When rounding miles or gallons, round up to the nearest whole mile or gallon if the decimal place is .5 or higher (125.78 gallons – rounds up to 126 gallons) and round down to the nearest whole mile or gallon if the decimal place is less than .5 (566.34 miles – rounds down to 566 miles). This is very important when filing on-line. Round your miles and gallons to the nearest whole number before entering those figures. If you are manually recording your odometer readings, there is no need to record the tenth of the odometer reading, which will eliminate rounding issues with manually recorded miles.

*NEBRASKA MOTOR CARRIER SERVICES*

*301 CENTENNIAL MALL SOUTH ♦ P O BOX 94729 ♦ LINCOLN, NE 68509-4729*

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**IFTA Fuel Tax Reporting Rates\***  
**First Quarter 2019**

| Jurisdiction     | Diesel    | Gasoline  | Gasohol   | Propane   | CNG       |
|------------------|-----------|-----------|-----------|-----------|-----------|
| ALABAMA          | \$ 0.1900 | \$ 0.1800 | \$ 0.1800 | \$ 0.1900 | \$ 0.0800 |
| ALBERTA          | \$ 0.5945 | \$ 0.5577 | \$ 0.3675 | \$ 0.3963 | \$ 0.1549 |
| ARIZONA          | \$ 0.2600 | \$ 0.1800 | \$ 0.1800 | \$ -      | \$ -      |
| ARKANSAS         | \$ 0.2250 | \$ 0.2150 | \$ 0.2150 | \$ 0.1650 | \$ 0.0500 |
| BRITISH COLUMBIA | \$ 0.6770 | \$ 0.6298 | \$ 0.6298 | \$ 0.2287 | \$ 0.1880 |
| CALIFORNIA       | \$ 0.7000 | \$ -      | \$ -      | \$ 0.0600 | \$ 0.0887 |
| COLORADO         | \$ 0.2050 | \$ 0.2200 | \$ 0.2200 | \$ 0.1350 | \$ 0.1830 |
| CONNECTICUT      | \$ 0.4390 | \$ 0.2500 | \$ 0.2500 | \$ 0.2600 | \$ 0.2600 |
| DELAWARE         | \$ 0.2200 | \$ 0.2300 | \$ 0.2300 | \$ 0.2200 | \$ 0.2200 |
| FLORIDA          | \$ 0.3497 | \$ 0.3510 | \$ 0.3510 | \$ -      | \$ -      |
| GEORGIA          | \$ 0.3080 | \$ 0.2750 | \$ 0.2750 | \$ 0.2750 | \$ 0.2750 |
| IDAHO            | \$ 0.3200 | \$ -      | \$ -      | \$ 0.2320 | \$ 0.3200 |
| ILLINOIS         | \$ 0.3760 | \$ 0.3420 | \$ 0.3420 | \$ 0.3650 | \$ 0.2960 |
| INDIANA          | \$ 0.4800 | \$ 0.2900 | \$ 0.2900 | \$ -      | \$ 0.4800 |
| <b>Surcharge</b> | \$ -      | \$ -      | \$ -      | \$ 0.4800 | \$ -      |
| IOWA             | \$ 0.3250 | \$ 0.3070 | \$ 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 |
| <b>Surcharge</b> | \$ 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         | \$ 0.3957 | \$ 0.3957 | \$ 0.3957 | \$ 0.0848 | \$ 0.2827 |
| MARYLAND         | \$ 0.3605 | \$ 0.3530 | \$ 0.3530 | \$ 0.3530 | \$ 0.3530 |
| MASSACHUSETTS    | \$ 0.2400 | \$ 0.2400 | \$ 0.2400 | \$ 0.1260 | \$ 0.1260 |
| MICHIGAN         | \$ 0.4060 | \$ 0.3630 | \$ 0.3630 | \$ 0.4060 | \$ 0.3630 |
| 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         | \$ 0.2960 | \$ 0.2960 | \$ 0.2960 | \$ 0.2960 | \$ 0.2960 |

| Jurisdiction         | Diesel    | Gasoline  | Gasohol   | Propane   | CNG       |
|----------------------|-----------|-----------|-----------|-----------|-----------|
| NEVADA               | \$ 0.2700 | \$ 0.2300 | \$ 0.2300 | \$ 0.0640 | \$ 0.2100 |
| NEW BRUNSWICK        | \$ 0.6078 | \$ 0.4382 | \$ 0.4382 | \$ 0.1894 | \$ 0.6078 |
| NEWFOUNDLAND         | \$ 0.6182 | \$ 0.5913 | \$ -      | \$ 0.2855 | \$ -      |
| NEW HAMPSHIRE        | \$ 0.2220 | \$ -      | \$ -      | \$ 0.2220 | \$ 0.2220 |
| NEW JERSEY           | \$ 0.4850 | \$ 0.4140 | \$ 0.4140 | \$ 0.3225 | \$ -      |
| NEW MEXICO           | \$ 0.2100 | \$ -      | \$ -      | \$ -      | \$ -      |
| NEW YORK             | \$ 0.3995 | \$ 0.4170 | \$ 0.4170 | \$ 0.2400 | \$ -      |
| NORTH CAROLINA       | \$ 0.3620 | \$ 0.3620 | \$ 0.3620 | \$ 0.3620 | \$ 0.3620 |
| NORTH DAKOTA         | \$ 0.2300 | \$ 0.2300 | \$ 0.2300 | \$ 0.2300 | \$ 0.2300 |
| NOVA SCOTIA          | \$ 0.4353 | \$ 0.4382 | \$ 0.4382 | \$ 0.1979 | \$ 0.4353 |
| OHIO                 | \$ 0.2800 | \$ 0.2800 | \$ 0.2800 | \$ 0.2800 | \$ -      |
| OKLAHOMA             | \$ 0.1900 | \$ 0.1900 | \$ 0.1900 | \$ 0.1600 | \$ 0.0500 |
| ONTARIO              | \$ 0.4043 | \$ 0.4155 | \$ 0.4155 | \$ 0.1216 | \$ -      |
| OREGON               | \$ -      | \$ -      | \$ -      | \$ -      | \$ -      |
| PENNSYLVANIA         | \$ 0.7410 | \$ 0.5760 | \$ 0.5760 | \$ 0.4250 | \$ 0.5760 |
| PRINCE EDWARD ISLAND | \$ 0.4475 | \$ 0.2736 | \$ -      | \$ -      | \$ -      |
| QUEBEC               | \$ 0.5710 | \$ 0.5427 | \$ 0.5427 | \$ -      | \$ -      |
| RHODE ISLAND         | \$ 0.3300 | \$ 0.3300 | \$ 0.3300 | \$ 0.3300 | \$ -      |
| SASKATCHEWAN         | \$ 0.4240 | \$ 0.4240 | \$ 0.4240 | \$ 0.2544 | \$ -      |
| SOUTH CAROLINA       | \$ 0.2000 | \$ 0.2000 | \$ 0.2000 | \$ 0.2000 | \$ 0.2000 |
| SOUTH DAKOTA         | \$ 0.2800 | \$ -      | \$ -      | \$ -      | \$ -      |
| TENNESSEE            | \$ 0.2400 | \$ 0.2500 | \$ 0.2500 | \$ 0.1900 | \$ 0.1800 |
| TEXAS                | \$ 0.2000 | \$ 0.2000 | \$ 0.2000 | \$ -      | \$ 0.1500 |
| UTAH                 | \$ 0.3000 | \$ 0.3000 | \$ 0.3000 | \$ -      | \$ 0.1650 |
| VERMONT              | \$ 0.3100 | \$ -      | \$ -      | \$ -      | \$ -      |
| VIRGINIA             | \$ 0.2020 | \$ 0.1620 | \$ 0.1620 | \$ 0.1620 | \$ 0.1620 |
| <b>Surcharge</b>     | \$ 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 | \$ 0.2060 | \$ 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. If filing on-line, "other travel".