

# INTERNATIONAL FUEL TAX AGREEMENT

## Third Quarter 2016 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 third quarter 2016 fuel rate (July 1, 2016 through September 30, 2016) is .2580 cents. The rate for the fourth quarter 2016 (October 1, 2016 through December 31, 2016) will be .2580 cents.

### **Renewal Time**

The IFTA, IRP and UCR renewals have been mailed. We encourage eligible carriers to renew their IFTA and IRP credentials on-line at [www.clickdmv.ne.gov](http://www.clickdmv.ne.gov). On-line filing for IRP is available October 1<sup>st</sup> thru January 31<sup>st</sup>. IFTA on-line filing is available October 1<sup>st</sup> thru February 28<sup>th</sup>. UCR renewals can be renewed on-line at [www.ucr.in.gov](http://www.ucr.in.gov) and is available beginning October 1<sup>st</sup>. The UCR site is a national site not maintained by Nebraska.

Beginning January 1, 2017, you will be unable to use the on-line IFTA renewal if you haven't processed your fourth quarter 2016 return. This is also true if you have any delinquent filings.

### **Bulk Fuel Records**

If any IFTA units fuel from a bulk fuel tank, detailed records must be maintained:

1. Withdrawal Logs:  
These must list the date, unit number, and number of gallons for each bulk withdrawal. Bulk withdrawals must be recorded for all units and equipment using the bulk tank (IFTA and non-IFTA).
2. Inventory Reconciliations:  
A quarterly reconciliation must be prepared that lists:
  - a. Gallons of fuel in the bulk tank at the beginning of the quarter (Beginning inventory)
  - b. Tax-paid bulk fuel purchases made during the quarter
  - c. Total gallons of fuel withdrawn from the bulk tank during the quarter (this amount should come from the bulk withdrawal logs)
  - d. Gallons of fuel in the bulk tank at the end of the quarter (Ending inventory)
3. Tax-Paid Bulk Fuel Purchase Receipts:  
These fuel receipts must contain the same information that is required for over-the-road fuel receipts, except for the unit number.

This information must be maintained for each bulk fuel tank that is used by one or more IFTA units. The bulk tank must have a reliable meter for recording bulk withdrawals to be acceptable for IFTA purposes

### **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**

**NEBRASKA**

Good Life. Great Future.

DEPARTMENT OF MOTOR VEHICLES



**IFTA Fuel Tax Reporting Rates\***  
**Third Quarter 2016**

Jurisdiction	Diesel	Gasoline	Gasohol	Propane	CNG
ALABAMA	\$ 0.1900	\$ 0.1600	\$ 0.1600	\$ 0.1900	\$ -
ALBERTA	\$ 0.3842	\$ 0.3842	\$ 0.3842	\$ 0.2778	\$ -
ARIZONA	\$ 0.2600	\$ 0.1800	\$ 0.1800	\$ -	\$ -
ARKANSAS	\$ 0.2250	\$ 0.2150	\$ 0.2150	\$ 0.1650	\$ 0.0500
BRITISH COLUMBIA	\$ 0.6700	\$ 0.6257	\$ 0.6257	\$ 0.2164	\$ 0.1684
CALIFORNIA	\$ 0.4000	\$ -	\$ -	\$ 0.0600	\$ 0.0887
COLORADO	\$ 0.2050	\$ 0.2200	\$ 0.2200	\$ 0.0700	\$ 0.0900
CONNECTICUT	\$ 0.4170	\$ 0.2500	\$ 0.2500	\$ 0.2600	\$ 0.2600
DELAWARE	\$ 0.2200	\$ 0.2300	\$ 0.2300	\$ 0.2200	\$ 0.2200
FLORIDA	\$ 0.3377	\$ 0.3159	\$ 0.2987	\$ -	\$ -
GEORGIA	\$ 0.2900	\$ 0.2600	\$ 0.2600	\$ 0.2600	\$ 0.2600
IDAHO	\$ 0.3200	\$ -	\$ -	\$ 0.2320	\$ 0.3200
ILLINOIS	\$ 0.3560	\$ 0.3180	\$ 0.3180	\$ 0.2810	\$ 0.2810
INDIANA	\$ 0.1600	\$ 0.1800	\$ 0.1800	\$ 0.1600	\$ 0.1600
<b>Surcharge</b>	<b>\$ 0.1100</b>	<b>\$ 0.1100</b>	<b>\$ 0.1100</b>	<b>\$ 0.1100</b>	<b>\$ 0.1100</b>
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>	<b>\$ 0.1020</b>	<b>\$ 0.0440</b>	<b>\$ 0.0440</b>	<b>\$ 0.0440</b>	<b>\$ 0.1020</b>
LOUISIANA	\$ 0.2000	\$ 0.2000	\$ 0.2000	\$ 0.1460	\$ 0.2000
MAINE	\$ 0.3120	\$ -	\$ -	\$ 0.2190	\$ 0.3073
MANITOBA	\$ 0.4138	\$ 0.4138	\$ 0.4138	\$ 0.0887	\$ 0.2955
MARYLAND	\$ 0.3425	\$ 0.3350	\$ 0.3350	\$ 0.3350	\$ 0.3350
MASSACHUSETTS	\$ 0.2400	\$ 0.2400	\$ 0.2400	\$ 0.1320	\$ 0.1320
MICHIGAN	\$ 0.2750	\$ -	\$ -	\$ -	\$ -
MINNESOTA	\$ 0.2850	\$ 0.2850	\$ 0.2850	\$ 0.2135	\$ 0.3134
MISSISSIPPI	\$ 0.1800	\$ 0.1800	\$ 0.1800	\$ 0.1700	\$ 0.2280
MISSOURI	\$ 0.1700	\$ 0.1700	\$ 0.1700	\$ 0.1700	\$ -
MONTANA	\$ 0.2775	\$ -	\$ -	\$ 0.0518	\$ 0.0700
NEBRASKA	\$ 0.2580	\$ 0.2580	\$ 0.2580	\$ 0.2580	\$ 0.2580
NEVADA	\$ 0.2700	\$ 0.2300	\$ 0.2300	\$ 0.2200	\$ 0.2100

Jurisdiction	Diesel	Gasoline	Gasohol	Propane	CNG
NEW BRUNSWICK	\$ 0.6354	\$ 0.4581	\$ 0.4581	\$ 0.1980	\$ 0.6354
NEWFOUNDLAND	\$ 0.6354	\$ 0.9753	\$ -	\$ 0.2069	\$ -
NEW HAMPSHIRE	\$ 0.2220	\$ -	\$ -	\$ 0.2220	\$ 0.2220
NEW JERSEY	\$ 0.1750	\$ 0.1450	\$ 0.1450	\$ 0.0925	\$ 0.0925
NEW MEXICO	\$ 0.2100	\$ -	\$ -	\$ -	\$ -
NEW YORK	\$ 0.3775	\$ 0.3860	\$ 0.3860	\$ 0.2160	\$ -
NORTH CAROLINA	\$ 0.3400	\$ 0.3400	\$ 0.3400	\$ 0.3400	\$ 0.3400
NORTH DAKOTA	\$ 0.2300	\$ 0.2300	\$ 0.2300	\$ 0.2300	\$ 0.2300
NOVA SCOTIA	\$ 0.4551	\$ 0.4581	\$ -	\$ 0.2069	\$ 0.4551
OHIO	\$ 0.2800	\$ 0.2800	\$ 0.2800	\$ 0.2800	\$ -
OKLAHOMA	\$ 0.1300	\$ 0.1600	\$ 0.1600	\$ 0.1600	\$ 0.0500
ONTARIO	\$ 0.4227	\$ 0.4344	\$ 0.4344	\$ 0.1271	\$ -
OREGON	\$ -	\$ -	\$ -	\$ -	\$ -
PENNSYLVANIA	\$ 0.6400	\$ 0.5030	\$ 0.5030	\$ 0.3710	\$ 0.5030
PRINCE EDWARD ISLAND	\$ 0.5970	\$ 0.3871	\$ -	\$ -	\$ -
QUEBEC	\$ 0.5970	\$ 0.5674	\$ 0.5674	\$ -	\$ -
RHODE ISLAND	\$ 0.3300	\$ 0.3300	\$ 0.3300	\$ 0.3300	\$ -
SASKATCHEWAN	\$ 0.4434	\$ 0.4434	\$ 0.4434	\$ 0.2660	\$ -
SOUTH CAROLINA	\$ 0.1600	\$ 0.1600	\$ 0.1600	\$ 0.1600	\$ 0.1600
SOUTH DAKOTA	\$ 0.2800	\$ -	\$ -	\$ -	\$ -
TENNESSEE	\$ 0.1700	\$ 0.2000	\$ 0.2000	\$ 0.1400	\$ 0.1300
TEXAS	\$ 0.2000	\$ 0.2000	\$ 0.2000	\$ -	\$ 0.1500
UTAH	\$ 0.2940	\$ 0.2940	\$ 0.2940	\$ -	\$ 0.1250
VERMONT	\$ 0.3100	\$ -	\$ -	\$ -	\$ -
VIRGINIA	\$ 0.2020	\$ 0.1620	\$ 0.1620	\$ 0.1620	\$ 0.1620
<b>Surcharge</b>	<b>\$ 0.0350</b>	<b>\$ 0.0750</b>	<b>\$ 0.0750</b>	<b>\$ 0.0750</b>	<b>\$ 0.0750</b>
WASHINGTON	\$ 0.4940	\$ 0.4940	\$ 0.4940	\$ -	\$ -
WEST VIRGINIA	\$ 0.3320	\$ 0.3320	\$ 0.3320	\$ 0.2050	\$ 0.2350
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.