

INTERNATIONAL FUEL TAX AGREEMENT

FIRST QUARTER 2021 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 first quarter 2021 (January 1, 2021 through March 31, 2021) fuel rate is \$0.2870. The rate for the second quarter 2021 (April 1, 2021 through June 30, 2021) will be \$0.2870.

CONSTRUCTION – IT’S ALMOST OVER

For those of you who have visited our office in the last several months, you know how difficult it has been to conduct business while our service counter is under a much-needed overhaul. Couple that with adhering to the COVID protocols, the wait at times have been difficult at best. We are happy to announce the new service counter will be operational by April 1st.

Your patience has been appreciated while the staff navigated the lines, doing our best to service everyone as efficiently as possible. We will continue to follow COVID protocols once the new counter is open and appreciate your efforts with maintaining social distancing and entering our office with a face covering.

FROM THE AUDIT DESK

GPS records retention:

Mileage information required for GPS must be retained for 5 years. You should verify with your GPS provider how long they retain this information or make it available. If it is not retained and/or made available for 5 years, you will need to save the GPS information yourself on a monthly or quarterly basis. The GPS information needed for an audit is:

- a. A report containing the unedited, raw GPS data. This would include a line of data for each time the GPS sends a signal or “ping”, and include at minimum: date & time, latitude & longitude, location (usually an address with the nearest city & state), odometer reading, and the total miles between each GPS signal. This report must be downloaded into Excel.
- b. A second report would need to contain the miles per state and total miles for each day, and for the quarter. The quarterly report would be your quarterly miles summary. Make sure that total miles equal total odometer miles for each unit in each quarter.

Note: Even if you are using GPS to record miles, we recommend you also manually record the quarterly odometer readings for each unit, as backup records in case the GPS malfunctions.

NEBRASKA MOTOR CARRIER SERVICES

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IFTA Fuel Tax Reporting Rates*
First Quarter 2021

| Jurisdiction | Diesel | Gasoline | Gasohol | Propane | CNG |
|------------------|-----------|-----------|-----------|-----------|-----------|
| ALABAMA | \$ 0.2700 | \$ 0.2600 | \$ 0.2600 | \$ 0.2700 | \$ 0.0800 |
| ALBERTA | \$ 0.3834 | \$ 0.3834 | \$ 0.3834 | \$ 0.2772 | \$ - |
| ARIZONA | \$ 0.2600 | \$ 0.1800 | \$ 0.1800 | \$ - | \$ - |
| ARKANSAS | \$ 0.2850 | \$ 0.2450 | \$ 0.2450 | \$ 0.1650 | \$ 0.0500 |
| BRITISH COLUMBIA | \$ 0.7440 | \$ 0.6897 | \$ 0.6897 | \$ 0.2613 | \$ 0.2241 |
| CALIFORNIA | \$ 0.7950 | \$ - | \$ - | \$ 0.0600 | \$ 0.0887 |
| COLORADO | \$ 0.2050 | \$ 0.2200 | \$ 0.2200 | \$ 0.1350 | \$ 0.1830 |
| CONNECTICUT | \$ 0.4460 | \$ 0.2500 | \$ 0.2500 | \$ 0.2600 | \$ 0.2600 |
| DELAWARE | \$ 0.2200 | \$ 0.2300 | \$ 0.2300 | \$ 0.2200 | \$ 0.2200 |
| FLORIDA | \$ 0.3557 | \$ 0.3570 | \$ 0.3570 | \$ - | \$ - |
| GEORGIA | \$ 0.3220 | \$ 0.2870 | \$ 0.2870 | \$ 0.2870 | \$ 0.2870 |
| IDAHO | \$ 0.3200 | \$ - | \$ - | \$ 0.2320 | \$ 0.3200 |
| ILLINOIS | \$ 0.5810 | \$ 0.5010 | \$ 0.5010 | \$ 0.5960 | \$ 0.4810 |
| INDIANA | \$ 0.5100 | \$ 0.3100 | \$ 0.3100 | \$ - | \$ 0.5100 |
| Surcharge | \$ - | \$ - | \$ - | \$ 0.5100 | \$ - |
| IOWA | \$ 0.3250 | \$ 0.3000 | \$ 0.3000 | \$ 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 | \$ 0.3078 |
| MANITOBA | \$ 0.4128 | \$ 0.4128 | \$ 0.4128 | \$ 0.0885 | \$ 0.2949 |
| MARYLAND | \$ 0.3705 | \$ 0.3630 | \$ 0.3630 | \$ 0.3630 | \$ 0.3630 |
| MASSACHUSETTS | \$ 0.2400 | \$ 0.2400 | \$ 0.2400 | \$ 0.1210 | \$ 0.1210 |
| MICHIGAN | \$ 0.4070 | \$ 0.3830 | \$ 0.3830 | \$ 0.4070 | \$ 0.3830 |
| 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 | \$ 0.2945 | \$ - | \$ - | \$ 0.0518 | \$ 0.0700 |
| NEBRASKA | \$ 0.2870 | \$ 0.2870 | \$ 0.2870 | \$ 0.2870 | \$ 0.2870 |
| NEVADA | \$ 0.2700 | \$ 0.2300 | \$ 0.2300 | \$ 0.0640 | \$ 0.2100 |

| Jurisdiction | Diesel | Gasoline | Gasohol | Propane | CNG |
|----------------------|-----------|-----------|-----------|-----------|-----------|
| NEW BRUNSWICK | \$ 0.6930 | \$ 0.5160 | \$ 0.5160 | \$ 0.3344 | \$ 0.6930 |
| NEWFOUNDLAND | \$ 0.7239 | \$ 0.6231 | \$ - | \$ 0.2978 | \$ - |
| NEW HAMPSHIRE | \$ 0.2220 | \$ - | \$ - | \$ 0.2220 | \$ 0.2220 |
| NEW JERSEY | \$ 0.5770 | \$ 0.5070 | \$ 0.5070 | \$ 0.3225 | \$ - |
| NEW MEXICO | \$ 0.2100 | \$ - | \$ - | \$ - | \$ - |
| NEW YORK | \$ 0.3815 | \$ 0.3840 | \$ 0.3840 | \$ 0.2180 | \$ - |
| NORTH CAROLINA | \$ 0.3610 | \$ 0.3610 | \$ 0.3610 | \$ 0.3610 | \$ 0.3610 |
| NORTH DAKOTA | \$ 0.2300 | \$ 0.2300 | \$ 0.2300 | \$ 0.2300 | \$ 0.2300 |
| NOVA SCOTIA | \$ 0.4541 | \$ 0.4571 | \$ 0.4571 | \$ 0.2065 | \$ 0.4541 |
| OHIO | \$ 0.4700 | \$ 0.3850 | \$ 0.3850 | \$ 0.4700 | \$ 0.2000 |
| OKLAHOMA | \$ 0.1900 | \$ 0.1900 | \$ 0.1900 | \$ 0.1600 | \$ 0.0500 |
| ONTARIO | \$ 0.4217 | \$ 0.4335 | \$ 0.4335 | \$ 0.1268 | \$ - |
| OREGON | \$ - | \$ - | \$ - | \$ - | \$ - |
| PENNSYLVANIA | \$ 0.7410 | \$ 0.5760 | \$ 0.5760 | \$ 0.4250 | \$ 0.5760 |
| PRINCE EDWARD ISLAND | \$ 0.6546 | \$ 0.4452 | \$ 0.4452 | \$ - | \$ 0.4229 |
| QUEBEC | \$ 0.5957 | \$ 0.5661 | \$ 0.5661 | \$ - | \$ - |
| RHODE ISLAND | \$ 0.3400 | \$ 0.3400 | \$ 0.3400 | \$ 0.3400 | \$ - |
| SASKATCHEWAN | \$ 0.4423 | \$ 0.4423 | \$ 0.4423 | \$ 0.2654 | \$ - |
| SOUTH CAROLINA | \$ 0.2400 | \$ 0.2400 | \$ 0.2400 | \$ 0.2400 | \$ 0.2400 |
| SOUTH DAKOTA | \$ 0.2800 | \$ - | \$ - | \$ - | \$ - |
| TENNESSEE | \$ 0.2700 | \$ 0.2600 | \$ 0.2600 | \$ 0.2200 | \$ 0.2100 |
| TEXAS | \$ 0.2000 | \$ 0.2000 | \$ 0.2000 | \$ - | \$ 0.1500 |
| UTAH | \$ 0.3140 | \$ 0.3140 | \$ 0.3140 | \$ - | \$ 0.1710 |
| VERMONT | \$ 0.3100 | \$ - | \$ - | \$ - | \$ - |
| VIRGINIA | \$ 0.2020 | \$ 0.2120 | \$ 0.2120 | \$ 0.2120 | \$ 0.2120 |
| Surcharge | \$ 0.1370 | \$ 0.1270 | \$ 0.1270 | \$ 0.1270 | \$ 0.1270 |
| WASHINGTON | \$ 0.4940 | \$ 0.4940 | \$ 0.4940 | \$ - | \$ - |
| WEST VIRGINIA | \$ 0.3570 | \$ 0.3570 | \$ 0.3570 | \$ 0.1850 | \$ 0.2330 |
| 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".