

INTERNATIONAL FUEL TAX AGREEMENT FOURTH QUARTER 2022 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 fourth quarter 2022 (October 1, 2022 through December 31, 2022) fuel rate is \$0.2480. The rate for the first quarter 2023 (January 1, 2023 through March 31, 2023) will be \$0.29.

TAX HOLIDAY AND SPLIT RATES

CONNECTICUT

Connecticut has continued their tax holiday on Gasoline (GA) and Gasohol (GH) through December 31, 2022. If you purchased GA or GH during the fourth quarter 2022 (October 1 through December 31) you will report zero gallons in the Tax Paid Gallons column as you did not pay tax at the pump. The miles travelled in CT will be reported on the CT line, but the gallons purchased for GA and GH will be entered in the "Other" line. Be sure to include the miles and gallons in the totals to reflect an accurate Average Miles per Gallons (AMG).

GEORGIA

Georgia has continued their tax holiday on all motor fuels through January 10, 2023. The Nebraska fourth quarter return reflects a zero-tax rate for Georgia as the miles are not taxable, nor were taxes paid at the pump. Be sure to include the miles and gallons in your totals and report the miles and gallons on the Georgia line.

FLORIDA SPLIT RATE – GASOLINE AND GASOHOL

Florida has a split rate for Gasoline (GA) and Gasohol (GH) for the fourth quarter 2022. Travel from October 1st through October 31st the tax rate is zero. Travel from November 1st through December 31st, the rate is .3650.

CONNECTICUT HIGHWAY USE FEE

Connecticut (CT) has imposed a Highway Use Fee on vehicles registered at 26,000 lbs. and heavier operating on any highway in CT. The fee begins January 1, 2023, and registration is available at <https://portal.ct.gov/DRS-myconnect>. Once registered, a monthly tax return is due regardless if miles were travelled in CT. For more information, contact their office at 860-297-5677, 8:30AM – 4:30PM EST.

FROM THE AUDIT DESK:

PRESERVATION OF UNUSED IFTA DECALS

If you obtain more IFTA decals than are needed during the year, the unused decals **must** be retained for audit purposes. Keep the unused decals for four years, which is the same time requirement for other IFTA records.

It is a good idea (but not required) to inventory the IFTA decals. Keep track of which unit has each IFTA decal as each set of IFTA decals has a unique serial number. A sample of this form can be found on the DMV website: <http://www.dmv.ne.gov/forms/> Under the heading "Motor Carrier Services", click IFTA/IRP Forms and select "IFTA Decal Inventory Sheet".

NEBRASKA MOTOR CARRIER SERVICES

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

PHONE: 402-471-4435 ♦ FAX 402-471-4024 OR 402-471-3920

**IFTA Fuel Tax Reporting Rates*
Fourth Quarter 2022**

Jurisdiction	Diesel	Gasoline	Gasohol	Propane	CNG
ALABAMA	\$ 0.2900	\$ 0.2800	\$ 0.2800	\$ 0.2900	\$ 0.0800
ALBERTA	\$ 0.1282	\$ 0.1282	\$ 0.1282	\$ 0.2678	\$-
ARIZONA	\$ 0.2600	\$ 0.1800	\$ 0.1800	\$ -	\$ -
ARKANSAS	\$ 0.2840	\$ 0.2460	\$ 0.2460	\$ 0.1650	\$ 0.0500
BRITISH COLUMBIA	\$ 0.7979	\$ 0.7279	\$ 0.7279	\$ 0.2974	\$ 0.2789
CALIFORNIA	\$ 0.8530	\$ -	\$ -	\$ 0.0600	\$ 0.0887
COLORADO	\$ 0.2250	\$ 0.2200	\$ 0.2200	\$ 0.1350	\$ 0.1830
CONNECTICUT	\$ 0.4920	\$ 0.2500	\$ 0.2500	\$ 0.2600	\$ 0.2600
DELAWARE	\$ 0.2200	\$ 0.2300	\$ 0.2300	\$ 0.2200	\$ 0.2200
FLORIDA	\$ 0.3637	\$ -	\$ -	\$ -	\$ -
FLORIDA 11/1/2022	\$ 0.3637	\$ 0.3650	\$ 0.3650	\$-	\$-
GEORGIA	\$ -	\$ -	\$ -	\$ -	\$ -
IDAHO	\$ 0.3200	\$ 0.3200	\$ -	\$ 0.2320	\$ 0.3200
ILLINOIS	\$ 0.6270	\$ 0.5590	\$ 0.5590	\$ 0.6170	\$ 0.4850
INDIANA	\$ 0.5500	\$ 0.3300	\$ 0.3300	\$ -	\$ 0.5500
Surcharge	\$ -	\$ -	\$ -	\$ 0.5500	\$ -
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	\$ 0.3988	\$ 0.3988	\$ 0.3988	\$ 0.0855	\$ 0.2849
MARYLAND	\$ 0.4345	\$ 0.4270	\$ 0.4270	\$ 0.4270	\$ 0.4270
MASSACHUSETTS	\$ 0.2400	\$ 0.2400	\$ 0.2400	\$ 0.2850	\$ 0.2850
MICHIGAN	\$ 0.5540	\$ 0.4580	\$ 0.4580	\$ 0.5540	\$ 0.4580
MINNESOTA	\$ 0.2850	\$ 0.2850	\$ 0.2850	\$ 0.2135	\$ 0.2850
MISSISSIPPI	\$ 0.1800	\$ 0.1800	\$ 0.1800	\$ 0.1700	\$ 0.2280
MISSOURI	\$ 0.2200	\$ 0.2200	\$ 0.2200	\$ 0.1100	\$ 0.1100
MONTANA	\$ 0.2975	\$ -	\$ -	\$ 0.0518	\$ 0.0700
NEBRASKA	\$ 0.2480	\$ 0.2480	\$ 0.2480	\$ 0.2480	\$ 0.2480

Jurisdiction	Diesel	Gasoline	Gasohol	Propane	CNG
NEVADA	\$ 0.2700	\$ 0.2300	\$ 0.2300	\$ 0.0640	\$ 0.2100
NEW BRUNSWICK	\$ 0.8222	\$ 0.6244	\$ 0.6244	\$ 0.4114	\$ 0.7190
NEWFOUNDLAND	\$ 0.6526	\$ 0.5284	\$-	\$ 0.4199	\$-
NEW HAMPSHIRE	\$ 0.2220	\$ -	\$ -	\$ 0.2220	\$ 0.2220
NEW JERSEY	\$ 0.4840	\$ 0.4140	\$ 0.4140	\$ 0.3715	\$-
NEW MEXICO	\$ 0.2100	\$ -	\$ -	\$ -	\$ -
NEW YORK	\$ 0.3955	\$ 0.4130	\$ 0.4130	\$ 0.2400	\$ -
NORTH CAROLINA	\$ 0.3850	\$ 0.3850	\$ 0.3850	\$ 0.3850	\$ 0.3850
NORTH DAKOTA	\$ 0.2300	\$ 0.2300	\$ 0.2300	\$ 0.2300	\$ 0.2300
NOVA SCOTIA	\$ 0.4387	\$ 0.4416	\$ 0.4416	\$ 0.1994	\$ 0.4387
OHIO	\$ 0.4700	\$ 0.3850	\$ 0.3850	\$ 0.4700	\$ 0.4000
OKLAHOMA	\$ 0.1900	\$ 0.1900	\$ 0.1900	\$ 0.1600	\$ 0.0500
ONTARIO	\$ 0.2564	\$ 0.2564	\$ 0.2564	\$ 0.1225	\$-
OREGON	\$ -	\$ -	\$ -	\$ -	\$ -
PENNSYLVANIA	\$ 0.7410	\$ 0.5760	\$ 0.5760	\$ 0.4250	\$ 0.5760
PRINCE EDWARD ISLAND	\$ 0.7851	\$ 0.5560	\$ 0.5560	\$-	\$ 0.5201
QUEBEC	\$ 0.5754	\$ 0.5469	\$ 0.5469	\$-	\$-
RHODE ISLAND	\$ 0.3400	\$ 0.3400	\$ 0.3400	\$ 0.3400	\$ -
SASKATCHEWAN	\$ 0.4273	\$ 0.4273	\$ 0.4273	\$ 0.2564	\$-
SOUTH CAROLINA	\$ 0.2800	\$ 0.2800	\$ 0.2800	\$ 0.2800	\$ 0.2800
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	\$ 0.3190	\$ 0.3190	\$ 0.3190	\$ -	\$ 0.1750
VERMONT	\$ 0.3100	\$ -	\$ -	\$ -	\$ -
VIRGINIA	\$ 0.2890	\$ 0.2800	\$ 0.2800	\$ 0.2800	\$ 0.2800
Surcharge	\$ 0.1400	\$ 0.1490	\$ 0.1490	\$ 0.1490	\$ 0.1490
WASHINGTON	\$ 0.4940	\$ 0.4940	\$ 0.4940	\$ -	\$ -
WEST VIRGINIA	\$ 0.3570	\$ 0.3570	\$ 0.3570	\$ 0.2220	\$ 0.2490
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".