

# INTERNATIONAL FUEL TAX AGREEMENT

## SECOND QUARTER 2020 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 second quarter 2020 fuel rate (April 1, 2020 through June 30, 2020) is \$0.2930. The rate for the third quarter 2020 (July 1, 2020 through September 30, 2020) will be \$0.3320.

### **INTEREST ASSESSMENT FOR LATE FILED FIRST QUARTER 2020 RETURNS**

As many jurisdictions were able to waive interest due to the Covid-19 pandemic, there are 8 jurisdictions (AL, GA, MI, MN, NJ, NY, NC, and RI) unable to waive interest due to the constraints of their jurisdictional laws. If you filed your return past the due date (April 30, 2020), and you reported travel in one or more of the 8 jurisdictions, interest has been assessed. The balance will appear on the 2<sup>nd</sup> quarter return, line 6, Previous Balance Due.

### **MCS COVID-19 UPDATE**

DMV is continuing to follow the direction of our government leaders and maintain a safe environment for DMV staff and customers entering our office building. We will service only two customers at one time, maintaining the 6 feet distancing requirement. If you arrive with one or more individuals, we will ask only one to enter our lobby and the others stay in the hallway. For your safety as well as DMV staff, we recommend coming to our office with a face mask/covering. Our customer service staff will be wearing a face mask.

### **ELDs (Electronic Logging Devices) vs. IFTA and IRP requirements**

Many carriers have already installed ELDs in their vehicles to comply with D.O.T. requirements, and are using them to track the miles for IFTA & IRP. However, don't assume the ELD will record all mileage information required by IFTA and IRP. Listed below are important points to consider when purchasing an ELD or other GPS system you would also like to use 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 you to retain the "raw data" reports, which includes the date & time, latitude & longitude, location (usually an address with the nearest city & state), and odometer reading for each GPS signal. This report must be downloaded into Excel (we recommend that you do this on a monthly or quarterly basis, and then save these reports).
5. Some ELDs may only signal ("ping") once an hour, which may not be sufficient for IFTA and IRP reporting (depending on your operations).

We recommend contacting our office before purchasing a GPS system that will be used for IFTA and IRP, to make sure it will comply with the IFTA and IRP record-keeping requirements. These requirements can be found on our website at: <http://www.dmv.nebraska.gov>. If you have any questions, contact us at (402) 471-4435 or e-mail us at: [mcs.web@nebraska.gov](mailto:mcs.web@nebraska.gov).

*NEBRASKA MOTOR CARRIER SERVICES*

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**IFTA Fuel Tax Reporting Rates\*  
Second Quarter 2020**

Jurisdiction	Diesel	Gasoline	Gasohol	Propane	CNG
ALABAMA	\$ 0.2500	\$ 0.2400	\$ 0.2400	\$ 0.2500	\$ 0.0800
ALBERTA	\$ 0.3522	\$ 0.3522	\$ 0.3522	\$ 0.2546	\$ -
ARIZONA	\$ 0.2600	\$ 0.1800	\$ 0.1800	\$ -	\$ -
ARKANSAS	\$ 0.2850	\$ 0.2450	\$ 0.2450	\$ 0.1650	\$ 0.0500
BRITISH COLUMBIA	\$ 0.6834	\$ 0.6335	\$ 0.6335	\$ 0.2400	\$ 0.2059
CALIFORNIA	\$ 0.7600	\$ -	\$ -	\$ 0.0600	\$ 0.0887
COLORADO	\$ 0.2050	\$ 0.2200	\$ 0.2200	\$ 0.1350	\$ 0.1830
CONNECTICUT	\$ 0.4650	\$ 0.2500	\$ 0.2500	\$ 0.2600	\$ 0.2600
DELAWARE	\$ 0.2200	\$ 0.2300	\$ 0.2300	\$ 0.2200	\$ 0.2200
FLORIDA	\$ 0.3527	\$ 0.3540	\$ 0.3540	\$ -	\$ -
GEORGIA	\$ 0.3130	\$ 0.2790	\$ 0.2790	\$ 0.2790	\$ 0.2790
IDAHO	\$ 0.3200	\$ -	\$ -	\$ 0.2320	\$ 0.3200
ILLINOIS	\$ 0.6040	\$ 0.5240	\$ 0.5240	\$ 0.6000	\$ 0.4830
INDIANA	\$ 0.4900	\$ 0.3000	\$ 0.3000	\$ -	\$ 0.4900
<b>Surcharge</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 0.4900</b>	<b>\$ -</b>
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
<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	\$ 0.3078
MANITOBA	\$ 0.3792	\$ 0.3792	\$ 0.3792	\$ 0.0813	\$ 0.2709
MARYLAND	\$ 0.3745	\$ 0.3670	\$ 0.3670	\$ 0.3670	\$ 0.3670
MASSACHUSETTS	\$ 0.2400	\$ 0.2400	\$ 0.2400	\$ 0.1360	\$ 0.1360
MICHIGAN	\$ 0.3730	\$ 0.3380	\$ 0.3380	\$ 0.3730	\$ 0.3380
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	\$ 0.2930	\$ 0.2930	\$ 0.2930	\$ 0.2930	\$ 0.2930

Jurisdiction	Diesel	Gasoline	Gasohol	Propane	CNG
NEVADA	\$ 0.2700	\$ 0.2300	\$ 0.2300	\$ 0.0640	\$ 0.2100
NEW BRUNSWICK	\$ 0.6365	\$ 0.4740	\$ 0.4740	\$ 0.3071	\$ 0.6365
NEWFOUNDLAND	\$ 0.5924	\$ 0.5666	\$ -	\$ 0.2736	\$ -
NEW HAMPSHIRE	\$ 0.2220	\$ -	\$ -	\$ 0.2220	\$ 0.2220
NEW JERSEY	\$ 0.4850	\$ 0.4140	\$ 0.4140	\$ 0.3225	\$ -
NEW MEXICO	\$ 0.2100	\$ -	\$ -	\$ -	\$ -
NEW YORK	\$ 0.3965	\$ 0.4050	\$ 0.4050	\$ 0.2310	\$ -
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	\$ 0.4171	\$ 0.4199	\$ 0.4199	\$ 0.1896	\$ 0.4171
OHIO	\$ 0.4700	\$ 0.3850	\$ 0.3850	\$ 0.4700	\$ 0.1000
OKLAHOMA	\$ 0.1900	\$ 0.1900	\$ 0.1900	\$ 0.1600	\$ 0.0500
ONTARIO	\$ 0.3874	\$ 0.3982	\$ 0.3982	\$ 0.1165	\$ -
OREGON	\$ -	\$ -	\$ -	\$ -	\$ -
PENNSYLVANIA	\$ 0.7410	\$ 0.5760	\$ 0.5760	\$ 0.4250	\$ 0.5760
PRINCE EDWARD ISLAND	\$ 0.6013	\$ 0.4090	\$ 0.4090	\$ -	\$ 0.3884
QUEBEC	\$ 0.5472	\$ 0.5200	\$ 0.5200	\$ -	\$ -
RHODE ISLAND	\$ 0.3400	\$ 0.3400	\$ 0.3400	\$ 0.3400	\$ -
SASKATCHEWAN	\$ 0.4063	\$ 0.4063	\$ 0.4063	\$ 0.2438	\$ -
SOUTH CAROLINA	\$ 0.2200	\$ 0.2200	\$ 0.2200	\$ 0.2200	\$ 0.2200
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	\$ 0.3110	\$ 0.3110	\$ 0.3110	\$ -	\$ 0.1680
VERMONT	\$ 0.3100	\$ -	\$ -	\$ -	\$ -
VIRGINIA	\$ 0.2020	\$ 0.1620	\$ 0.1620	\$ 0.1620	\$ 0.1620
<b>Surcharge</b>	<b>\$ 0.0680</b>	<b>\$ 0.1080</b>	<b>\$ 0.1080</b>	<b>\$ 0.1080</b>	<b>\$ 0.1080</b>
WASHINGTON	\$ 0.4940	\$ 0.4940	\$ 0.4940	\$ -	\$ -
WEST VIRGINIA	\$ 0.3570	\$ 0.3570	\$ 0.3570	\$ 0.1840	\$ 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".