



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.

Nebraska Fuel Tax Rate

The first quarter 2026 (January 1, 2026 through March 31, 2026) fuel rate is \$0.318. The rate for the Second quarter 2026 (April 1, 2026 through June 30, 2026) remains \$0.318.

Nebraska Motor Carrier Services

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Lincoln, NE 68509-4729
402-471-4435
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IFTA Newsletter

First Quarter 2026

March 2026

Mailing in your return? Make sure you are getting an accurate postmark.

The United States Postal Service (USPS) has updated their Domestic Mail Manual effective December 24, 2025. In part, mail delivered to a processing facility may not contain the postmark of when the USPS was first in possession of the envelope.

DMV advises taxpayers to be aware the postmark may not align with the date mail is submitted and encourages online filing. If you mail, give yourself sufficient time for documents to arrive to the DMV. You can request a manual postmark at your USPS post office.

Late File Returns – Penalty Assessment and Reinstatement Fees

IFTA returns and payments must be submitted by the due date to remain in good standing. If the return is filed timely, but payment of the tax liability is not submitted by the due date, it will result in the assessment of a late-payment penalty. Additionally, accounts that become revoked due to noncompliance will require a \$100 reinstatement fee before the account is re-activated. To avoid penalties and disruptions to operations, carriers must ensure timely filing of returns and the subsequent tax obligation.

Georgia Split Rate Beginning March 20, 2026

Georgia has issued a 60-day suspension of motor fuel tax, effective from March 20, 2026, and goes through May 19, 2026. During this period, motor carriers can purchase motor fuel tax-free and travel non-taxable miles within the state of Georgia. IFTA returns are still required, with all miles traveled and fuel purchases reported according to the time frame of the suspension, including both tax-free and tax-paid purchases.

The first line of the return is for miles and fuel purchased from 1/1/2026 through 3/19/2026. The second line is for miles and fuel purchased from 3/20/2026 through 3/31/2026.

Motor carriers must maintain detailed records to support their IFTA returns during this suspension period.

From the Audit Desk - Portable GPS Devices:

Using a portable GPS device (such as Garmin) to record the miles for IFTA & IRP is not an acceptable method by itself. A portable GPS may show odometer readings, but they are calculated from the GPS miles, not actual odometer readings from the truck's dashboard or ECM. As a result, if you choose to use a portable GPS device for IFTA & IRP, the driver must also manually record the actual beginning & ending odometer readings for each day or trip on a trip sheet or similar record. You can use the portable GPS to calculate the daily or trip miles per state but must balance these miles to equal the total odometer miles for each day or trip. Lastly, if you are unable to save or print the detailed origin/destination information for each day or trip from the portable GPS device, the driver would also have to record this information on a separate record. During audits, we have found the destination information generated from the portable GPS is often incomplete.

IFTA Fuel Tax Reporting Rates*
First Quarter 2026

Jurisdiction	Diesel	Gasoline	Gasohol	Propane	CNG
ALABAMA	\$ 0.3100	\$ 0.3000	\$ 0.3000	\$ 0.3100	\$ 0.1300
ALBERTA	\$ 0.3575	\$ 0.3575	\$ 0.3575	\$ 0.2585	\$-
ARIZONA	\$ 0.2600	\$ 0.1800	\$ 0.1800	\$-	\$-
ARKANSAS	\$ 0.2850	\$ 0.2470	\$ 0.2470	\$ 0.1650	\$ 0.0500
BRITISH COLUMBIA	\$ 0.4125	\$ 0.3987	\$ 0.3987	\$ 0.0742	\$-
CALIFORNIA	\$ 0.9710	\$-	\$-	\$ 0.0600	\$ 0.0887
COLORADO	\$ 0.3250	\$ 0.2700	\$ 0.2700	\$ 0.1350	\$ 0.1830
CONNECTICUT	\$ 0.4890	\$ 0.2500	\$ 0.2500	\$ 0.2600	\$ 0.2600
DELAWARE	\$ 0.2200	\$ 0.2300	\$ 0.2300	\$ 0.2200	\$ 0.2200
FLORIDA	\$ 0.4097	\$ 0.4110	\$ 0.4110	\$-	\$-
GEORGIA 1/1/26-3/19/26	\$ 0.3710	\$ 0.3310	\$ 0.3310	\$ 0.3310	\$ 0.3310
GEORGIA 3/20/26-3/31/26	\$-	\$-	\$-	\$-	\$-
IDAHO	\$ 0.3200	\$-	\$-	\$ 0.2320	\$ 0.3200
ILLINOIS	\$ 0.7380	\$ 0.6530	\$ 0.6530	\$ 0.7200	\$ 0.5980
INDIANA	\$ 0.6100	\$ 0.3600	\$ 0.3600	\$-	\$ 0.6100
Surcharge	\$-	\$-	\$-	\$ 0.6100	\$-
IOWA	\$ 0.3250	\$ 0.3000	\$ 0.3000	\$ 0.3000	\$ 0.3100
KANSAS	\$ 0.2600	\$ 0.2400	\$ 0.2400	\$ 0.2300	\$ 0.2400
KENTUCKY	\$ 0.2200	\$ 0.2500	\$ 0.2500	\$ 0.2500	\$ 0.2200
Surcharge	\$ 0.1050	\$ 0.0450	\$ 0.0450	\$ 0.0450	\$ 0.1050
LOUISIANA	\$ 0.2000	\$ 0.2000	\$ 0.2000	\$ 0.1460	\$ 0.2000
MAINE	\$ 0.3120	\$-	\$-	\$ 0.2190	\$ 0.3078
MANITOBA	\$ 0.3437	\$ 0.3437	\$ 0.3437	\$ 0.0825	\$ 0.2475
MARYLAND	\$ 0.4675	\$ 0.4600	\$ 0.4600	\$ 0.4600	\$ 0.4600
MASSACHUSETTS	\$ 0.2400	\$ 0.2400	\$ 0.2400	\$ 0.1970	\$ 0.1970
MICHIGAN	\$ 0.5240	\$ 0.5240	\$ 0.5240	\$ 0.5240	\$ 0.5240
MINNESOTA	\$ 0.3260	\$ 0.3260	\$ 0.3260	\$ 0.2450	\$ 0.3260
MISSISSIPPI	\$ 0.2100	\$ 0.2100	\$ 0.2100	\$ 0.1700	\$ 0.2280
MISSOURI	\$ 0.2950	\$ 0.2950	\$ 0.2950	\$ 0.1700	\$ 0.1700
MONTANA	\$ 0.2975	\$-	\$-	\$ 0.0518	\$ 0.0700
NEBRASKA	\$ 0.3180	\$ 0.3180	\$ 0.3180	\$ 0.3180	\$ 0.3180

Jurisdiction	Diesel	Gasoline	Gasohol	Propane	CNG
NEVADA	\$ 0.2700	\$ 0.2300	\$ 0.2300	\$ 0.0640	\$ 0.2100
NEW BRUNSWICK	\$ 0.4248	\$ 0.2989	\$ 0.2989	\$ 0.1842	\$ 0.4248
NEWFOUNDLAND	\$ 0.2512	\$ 0.2062	\$-	\$ 0.1925	\$-
NEW HAMPSHIRE	\$ 0.2220	\$-	\$-	\$ 0.2220	\$ 0.2220
NEW JERSEY	\$ 0.5610	\$ 0.4910	\$ 0.4910	\$ 0.4385	\$-
NEW MEXICO	\$ 0.2100	\$ 0.1200	\$ 0.1200	\$ 0.1200	\$ 0.1330
NEW YORK	\$ 0.3805	\$ 0.3980	\$ 0.3980	\$ 0.2400	\$-
NORTH CAROLINA	\$ 0.4100	\$ 0.4100	\$ 0.4100	\$ 0.4100	\$ 0.4100
NORTH DAKOTA	\$ 0.2300	\$ 0.2300	\$ 0.2300	\$ 0.2300	\$ 0.2300
NOVA SCOTIA	\$ 0.4235	\$ 0.4262	\$ 0.4262	\$ 0.1925	\$ 0.4235
OHIO	\$ 0.4700	\$ 0.3850	\$ 0.3850	\$ 0.4700	\$ 0.4700
OKLAHOMA	\$ 0.1900	\$ 0.1900	\$ 0.1900	\$ 0.1600	\$ 0.0500
ONTARIO	\$ 0.2475	\$ 0.2475	\$ 0.2475	\$-	\$-
OREGON	\$-	\$-	\$-	\$-	\$-
PENNSYLVANIA	\$ 0.7410	\$ 0.5760	\$ 0.5760	\$ 0.4250	\$ 0.5760
PRINCE EDWARD ISLAND	\$ 0.3891	\$ 0.2329	\$ 0.2329	\$-	\$ 0.2329
QUEBEC	\$ 0.5555	\$ 0.5279	\$ 0.5279	\$-	\$-
RHODE ISLAND	\$ 0.4000	\$ 0.4000	\$ 0.4000	\$ 0.4000	\$ 0.4000
SASKATCHEWAN	\$ 0.4125	\$ 0.4125	\$ 0.4125	\$ 0.2475	\$-
SOUTH CAROLINA	\$ 0.2800	\$ 0.2800	\$ 0.2800	\$ 0.2800	\$ 0.2800
SOUTH DAKOTA	\$ 0.2800	\$ 0.2800	\$-	\$ 0.2000	\$ 0.1000
TENNESSEE	\$ 0.2700	\$ 0.2600	\$ 0.2600	\$ 0.2200	\$ 0.2100
TEXAS	\$ 0.2000	\$ 0.2000	\$ 0.2000	\$-	\$ 0.1500
UTAH	\$ 0.3790	\$ 0.3790	\$ 0.3790	\$-	\$ 0.2120
VERMONT	\$ 0.3100	\$-	\$-	\$-	\$-
VIRGINIA	\$ 0.3270	\$ 0.3170	\$ 0.3170	\$ 0.3170	\$ 0.3170
Surcharge	\$ 0.1430	\$ 0.1530	\$ 0.1530	\$ 0.1530	\$ 0.1530
WASHINGTON	\$ 0.5840	\$ 0.5540	\$ 0.5540	\$-	\$-
WEST VIRGINIA	\$ 0.3570	\$ 0.3570	\$ 0.3570	\$ 0.1940	\$ 0.2470
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".