

# INTERNATIONAL FUEL TAX AGREEMENT

## Fourth Quarter 2017 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 fourth quarter 2017 fuel rate (October 1, 2017-December 31, 2017) is \$0.2700. The rate for the first quarter 2018 (January 1, 2018 through March 31, 2018) will be \$0.2840.

### **Unified Carrier Registration (UCR)**

As of the printing of this newsletter, the 2018 UCR fees have not been approved. Until further notice, do not submit any fees or forms for the 2018 registration year (online or paper forms). If received prior to the final rulemaking, your fees and forms will be returned.

### **Fourth quarter Split Tax Rate – Newfoundland and California**

Newfoundland and California have split tax rates for the fourth quarter 2017. The split rates by jurisdiction are as follows:

Newfoundland has a split tax rate for Gasoline. The first rate of .7582 is for travel from October 1, 2017 through November 30, 2017. The second rate of .6344 is for travel from December 1, 2017 through December 31, 2017.

California has a split rate for Diesel, A55 and Biodiesel. The first rate of .3700 is for travel from October 1, 2017 through October 31, 2017. The second rate of .5700 is for travel from November 1, 2017 through December 31, 2017.

It is very important you report the miles and gallons within the appropriate time frame to ensure the appropriate tax rates are applied.

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

Many carriers will be required to install ELDs in their vehicles to comply with D.O.T. requirements by the end of 2017. However, don't assume the ELD will record all mileage information required by IFTA and IRP.

We recommend you contact 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/mcs/pdf/2017-2018\\_MCS\\_Manual.pdf](http://www.dmv.nebraska.gov/mcs/pdf/2017-2018_MCS_Manual.pdf). If you have any questions, you can contact us at (402) 471-4435 or e-mail us at: [mcs.web@nebraska.gov](mailto:mcs.web@nebraska.gov).

### **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**



**IFTA Fuel Tax Reporting Rates\*  
Fourth Quarter 2017**

Jurisdiction	Diesel	Gasoline	Gasohol	Propane	CNG
ALABAMA	\$ 0.1900	\$ 0.1800	\$ 0.1800	\$ 0.1900	\$ -
ALBERTA	\$ 0.5678	\$ 0.5412	\$ 0.4023	\$ 0.3862	\$ 0.1170
ARIZONA	\$ 0.2600	\$ 0.1800	\$ 0.1800	\$ -	\$ -
ARKANSAS	\$ 0.2250	\$ 0.2150	\$ 0.2150	\$ 0.1650	\$ 0.0500
BRITISH COLUMBIA	\$ 0.7016	\$ 0.6551	\$ 0.6551	\$ 0.2266	\$ 0.1764
CALIFORNIA	\$ 0.3700	\$ -	\$ -	\$ 0.0600	\$ 0.0887
CALIFORNIA 11/1/2017	\$ 0.5700	\$ -	\$ -	\$ 0.0600	\$ 0.0887
COLORADO	\$ 0.2050	\$ 0.2200	\$ 0.2200	\$ 0.0900	\$ 0.1200
CONNECTICUT	\$ 0.4170	\$ 0.2500	\$ 0.2500	\$ 0.2600	\$ 0.2600
DELAWARE	\$ 0.2200	\$ 0.2300	\$ 0.2300	\$ 0.2200	\$ 0.2200
FLORIDA	\$ 0.3387	\$ 0.3400	\$ 0.2987	\$ -	\$ -
GEORGIA	\$ 0.2940	\$ 0.2630	\$ 0.2630	\$ 0.2630	\$ 0.2630
IDAHO	\$ 0.3200	\$ -	\$ -	\$ 0.2320	\$ 0.3200
ILLINOIS	\$ 0.3340	\$ 0.3070	\$ 0.3070	\$ 0.3530	\$ 0.2910
INDIANA	\$ 0.4700	\$ 0.2600	\$ 0.2600	\$ -	\$ 0.4700
<b>Surcharge</b>	<b>\$ -</b>	<b>\$ 0.2100</b>	<b>\$ 0.2100</b>	<b>\$ 0.4700</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	\$ 0.3073
MANITOBA	\$ 0.4332	\$ 0.4332	\$ 0.4332	\$ 0.0929	\$ 0.3095
MARYLAND	\$ 0.3455	\$ 0.3380	\$ 0.3380	\$ 0.3380	\$ 0.3380
MASSACHUSETTS	\$ 0.2400	\$ 0.2400	\$ 0.2400	\$ 0.1320	\$ 0.1320
MICHIGAN	\$ 0.4120	\$ 0.3910	\$ 0.3910	\$ 0.4120	\$ 0.3910
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	\$ 0.2925	\$ -	\$ -	\$ 0.0518	\$ 0.0700
NEBRASKA	\$ 0.2700	\$ 0.2700	\$ 0.2700	\$ 0.2700	\$ 0.2700

Jurisdiction	Diesel	Gasoline	Gasohol	Propane	CNG
NEVADA	\$ 0.2700	\$ 0.2300	\$ 0.2300	\$ 0.2200	\$ 0.2100
NEW BRUNSWICK	\$ 0.6654	\$ 0.4797	\$ 0.4797	\$ 0.2073	\$ 0.6654
NEWFOUNDLAND	\$ 0.6654	\$ 0.7582	\$ -	\$ 0.2167	\$ -
NEWFOUNDLAND 12/1/2017	\$ 0.6654	\$ 0.6344	\$ -	\$ 0.2167	\$ -
NEW HAMPSHIRE	\$ 0.2220	\$ -	\$ -	\$ 0.2220	\$ 0.2220
NEW JERSEY	\$ 0.4420	\$ 0.3710	\$ 0.3710	\$ 0.3225	\$ -
NEW MEXICO	\$ 0.2100	\$ -	\$ -	\$ -	\$ -
NEW YORK	\$ 0.3785	\$ 0.3840	\$ 0.3840	\$ 0.2220	\$ -
NORTH CAROLINA	\$ 0.3430	\$ 0.3430	\$ 0.3430	\$ 0.3430	\$ 0.3430
NORTH DAKOTA	\$ 0.2300	\$ 0.2300	\$ 0.2300	\$ 0.2300	\$ 0.2300
NOVA SCOTIA	\$ 0.4766	\$ 0.4797	\$ 0.4797	\$ 0.2167	\$ 0.4766
OHIO	\$ 0.2800	\$ 0.2800	\$ 0.2800	\$ 0.2800	\$ -
OKLAHOMA	\$ 0.1300	\$ 0.1600	\$ 0.1600	\$ 0.1600	\$ 0.0500
ONTARIO	\$ 0.4426	\$ 0.4549	\$ 0.4549	\$ 0.1331	\$ -
OREGON	\$ -	\$ -	\$ -	\$ -	\$ -
PENNSYLVANIA	\$ 0.7470	\$ 0.5820	\$ 0.5820	\$ 0.4290	\$ 0.5820
PRINCE EDWARD ISLAND	\$ 0.6251	\$ 0.4054	\$ -	\$ -	\$ -
QUEBEC	\$ 0.6251	\$ 0.5941	\$ 0.5941	\$ -	\$ -
RHODE ISLAND	\$ 0.3300	\$ 0.3300	\$ 0.3300	\$ 0.3300	\$ -
SASKATCHEWAN	\$ 0.4642	\$ 0.4642	\$ 0.4642	\$ 0.2786	\$ -
SOUTH CAROLINA	\$ 0.1800	\$ 0.1800	\$ 0.1800	\$ 0.1800	\$ 0.1800
SOUTH DAKOTA	\$ 0.2800	\$ -	\$ -	\$ -	\$ -
TENNESSEE	\$ 0.2100	\$ 0.2400	\$ 0.2400	\$ 0.1700	\$ 0.1600
TEXAS	\$ 0.2000	\$ 0.2000	\$ 0.2000	\$ -	\$ 0.1500
UTAH	\$ 0.2940	\$ 0.2940	\$ 0.2940	\$ -	\$ 0.1450
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	\$ 0.3570	\$ 0.3570	\$ 0.3570	\$ 0.1990	\$ 0.2360
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.