

INTERNATIONAL FUEL TAX AGREEMENT

SECOND 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 second quarter 2021 (April 1, 2021 through June 30, 2021) fuel rate is \$0.2870. The rate for the third quarter 2021 (July 1, 2021 through September 30, 2021) will be \$0.2770.

IRP FEES TO INCREASE EFFECTIVE JULY 1, 2021

On March 31, 2021 Governor Ricketts signed LB 113. Among other changes, LB 113 included an increase in the Nebraska fee charged for trucks, tractors, truck tractors and buses registered as apportioned vehicles. The fee increase, from \$32 a ton to \$35 a ton, was introduced to provide funding for a modernized IRP and IFTA system in the Motor Carrier Services Division. The fee increase will be in effect from July 1, 2021 through June 30, 2025. Beginning July 1, 2025, the fee will be reduced to \$33.50 per ton.

	Fee per ton	Fee for 80,000 lbs. vehicle
Current Fee	\$32	\$1,280
Fee from 7/1/21 – 6/30/25	\$35	\$1,400
Fee beginning 7/1/25	\$33.50	\$1,340

REMINDER - FEDERAL HEAVY USE TAX, FORM 2290 RENEWAL PERIOD BEGINS JULY 1ST

Anyone who registers a vehicle with a Combined Gross Weight (CGW) at 55,000 lbs. or more, must file Form 2290 and pay the tax. The 2022 IRP renewal will begin October 1st and you must be able to provide the receipted form 2290 showing the IRS watermark for all trucks registered at or over the CGW of 55,000 lbs.

It is recommended you use the e-file option and your receipted Schedule 1 is available almost immediately with the IRS stamped watermark. <https://www.irs.gov/e-file-providers/e-file-form-2290>

FROM THE AUDIT DESK – ODOMETER READINGS

Odometer readings are **required** for IFTA & IRP mileage reporting, for both manual and GPS systems. Odometer readings on manual mileage records **must** be recorded at the beginning and end of each day or trip and **should** also be recorded at state borders. Make sure there are no odometer gaps or overlaps between the days or trips, and total reported miles for the quarter equals total odometer miles of all IFTA/IRP units. If the odometer is not working correctly, it **must** be repaired or replaced, or a hubodometer must be installed.

Odometer readings on GPS records must be recorded directly from the truck's ECM, preferably at each GPS "ping", but at least once each day. "Calculated" odometer readings based on an initial odometer reading entered the system and the GPS recorded miles are not acceptable. As with manual mileage systems, the total reported miles for the quarter must equal total odometer miles of all IFTA/IRP units. *Note: Odometer readings recorded from the ECM may not be the same as the dashboard odometer readings.*

NEBRASKA MOTOR CARRIER SERVICES

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**IFTA Fuel Tax Reporting Rates*
Second Quarter 2021**

Jurisdiction	Diesel	Gasoline	Gasohol	Propane	CNG
ALABAMA	\$ 0.2700	\$ 0.2600	\$ 0.2600	\$ 0.2700	\$ 0.0800
ALBERTA	\$ 0.3940	\$ 0.3940	\$ 0.3940	\$ 0.2849	\$ -
ARIZONA	\$ 0.2600	\$ 0.1800	\$ 0.1800	\$ -	\$ -
ARKANSAS	\$ 0.2850	\$ 0.2450	\$ 0.2450	\$ 0.1650	\$ 0.0500
BRITISH COLUMBIA	\$ 0.8094	\$ 0.7412	\$ 0.7412	\$ 0.2934	\$ 0.2673
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	\$ 0.4243	\$ 0.4243	\$ 0.4243	\$ 0.0910	\$ 0.3030
MARYLAND	\$ 0.3705	\$ 0.3630	\$ 0.3630	\$ 0.3630	\$ 0.3630
MASSACHUSETTS	\$ 0.2400	\$ 0.2400	\$ 0.2400	\$ 0.1900	\$ 0.1900
MICHIGAN	\$ 0.4310	\$ 0.4150	\$ 0.4150	\$ 0.4310	\$ 0.4150
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	\$ 0.7934	\$ 0.5973	\$ 0.5973	\$ 0.3906	\$ 0.7055
NEWFOUNDLAND	\$ 0.7440	\$ 0.6404	\$ -	\$ 0.3061	\$ -
NEW HAMPSHIRE	\$ 0.2220	\$ -	\$ -	\$ 0.2220	\$ 0.2220
NEW JERSEY	\$ 0.5770	\$ 0.5070	\$ 0.5070	\$ 0.3225	\$ -
NEW MEXICO	\$ 0.2100	\$ -	\$ -	\$ -	\$ -
NEW YORK	\$ 0.3865	\$ 0.3900	\$ 0.3900	\$ 0.2240	\$ -
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	\$ 0.4667	\$ 0.4697	\$ 0.4697	\$ 0.2122	\$ 0.4667
OHIO	\$ 0.4700	\$ 0.3850	\$ 0.3850	\$ 0.4700	\$ 0.2000
OKLAHOMA	\$ 0.1900	\$ 0.1900	\$ 0.1900	\$ 0.1600	\$ 0.0500
ONTARIO	\$ 0.4334	\$ 0.4455	\$ 0.4455	\$ 0.1303	\$ -
OREGON	\$ -	\$ -	\$ -	\$ -	\$ -
PENNSYLVANIA	\$ 0.7410	\$ 0.5760	\$ 0.5760	\$ 0.4250	\$ 0.5760
PRINCE EDWARD ISLAND	\$ 0.6728	\$ 0.4576	\$ 0.4576	\$ -	\$ 0.4346
QUEBEC	\$ 0.6122	\$ 0.5818	\$ 0.5818	\$ -	\$ -
RHODE ISLAND	\$ 0.3400	\$ 0.3400	\$ 0.3400	\$ 0.3400	\$ -
SASKATCHEWAN	\$ 0.4546	\$ 0.4546	\$ 0.4546	\$ 0.2728	\$ -
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".