

INTERNATIONAL FUEL TAX AGREEMENT THIRD QUARTER 2023 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 third quarter 2023 (July 1, 2023 through September 30, 2023) fuel rate is \$0.29. The rate for the fourth quarter 2023 (October 1, 2023 through December 31, 2023) will be \$0.29.

GEORGIA SPLIT RATE

Georgia has implemented a temporary suspension of motor fuel taxes beginning September 13th, 2023, expiring October 12, 2023. For the third quarter filing, if you purchased fuel from September 13th through September 30th, you did not pay fuel tax at the pump.

The first line on the schedule is for travel from July 1st through September 12th, and the second line is for travel from September 13th through September 30th. For any fuel purchased during the suspension of tax, enter the fuel in the Other Travel line under Column E, Tax Paid Gallons.

Keep in mind all miles and gallons must be entered in the totals columns to calculate the appropriate Average Miles per Gallons (AMG).

RENEWAL SEASON BEGINS OCTOBER 1ST

The IFTA and IRP renewals will be mailed at the end of September. Don't forget we offer on-line services for both renewals and quarterly returns. All three options can be found at <https://dmv.nebraska.gov/services> Click Motor Carriers Trucking and there you will find the IRP and IFTA options.

Do not send your Federal Heavy Use Tax, Form 2290 prior to filing your IRP renewal. As part of the online IRP renewal process, you will be required to upload your copy(s).

The UCR on-line renewal will begin October 1st. Log into the online renewal at www.ucr.gov.

******NEW VEHICLE TRACKING RECORDKEEPING REQUIREMENTS******

Effective 1/1/24 IFTA's requirements for carriers using GPS or electronic records is changing.

For distance records produced by a vehicle tracking system that utilizes latitudes and longitudes (GPS), a record must be created and maintained at a minimum every 10 minutes when the vehicle's engine is on and contain the following data elements:

- the date and time of each system reading
- the latitude and longitude to include a minimum of 4 decimal places (0.0001) of each system reading
- the odometer reading from the engine control module (ECM) of each system reading. If no ECM odometer is available, a beginning and ending dashboard odometer or hubodometer for the trip will be acceptable.
- the vehicle identification number or vehicle unit number

This data must be accessible in an electronic spreadsheet format such as XLS, XLSX, OR CSV. Formats from a vehicle tracking system that provides a static image such as PDF, JPEG, PNG, or Word are not acceptable. If you have questions regarding these requirements and whether your system will be in compliance, please contact 402-471-4435 and ask for the audit section.

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*
Third Quarter 2023**

Jurisdiction	Diesel	Gasoline	Gasohol	Propane	CNG
ALABAMA	\$ 0.2900	\$ 0.2800	\$ 0.2800	\$ 0.2900	\$ 0.0800
ALBERTA	\$-	\$-	\$-	\$ 0.2686	\$-
ARIZONA	\$ 0.2600	\$ 0.1800	\$ 0.1800	\$ -	\$ -
ARKANSAS	\$ 0.2840	\$ 0.2460	\$ 0.2460	\$ 0.1650	\$ 0.0500
BRITISH COLUMBIA	\$ 0.9101	\$ 0.8233	\$ 0.8233	\$ 0.3646	\$ 0.3541
CALIFORNIA	\$ 0.8930	\$-	\$-	\$ 0.0600	\$ 0.0887
COLORADO	\$ 0.2650	\$ 0.2500	\$ 0.2500	\$ 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	\$ 0.3817	\$ 0.3830	\$ 0.3830	\$-	\$-
GEORGIA (7/1/2023-9/12/2023)	\$ 0.3500	\$ 0.3120	\$ 0.3120	\$ 0.3120	\$ 0.3120
GEORGIA (9/13/2023-9/30/2023)	\$ -	\$-	\$-	\$ -	\$ -
IDAHO	\$ 0.3200	\$-	\$-	\$ 0.2320	\$ 0.3200
ILLINOIS	\$ 0.7880	\$ 0.6850	\$ 0.6850	\$ 0.7140	\$ 0.5730
INDIANA	\$ 0.5700	\$ 0.3400	\$ 0.3400	\$ -	\$ 0.5700
Surcharge	\$ -	\$ -	\$ -	\$ 0.5700	\$ -
IOWA	\$ 0.3250	\$ 0.3000	\$ 0.3000	\$ 0.3000	\$ 0.3100
KANSAS	\$ 0.2600	\$ 0.2400	\$ 0.2400	\$ 0.2300	\$ 0.2400
KENTUCKY	\$ 0.2570	\$ 0.2870	\$ 0.2870	\$ 0.2870	\$ 0.2570
Surcharge	\$ 0.1240	\$ 0.0530	\$ 0.0530	\$ 0.0530	\$ 0.1240
LOUISIANA	\$ 0.2000	\$ 0.2000	\$ 0.2000	\$ 0.1460	\$ 0.2000
MAINE	\$ 0.3120	\$ -	\$ -	\$ 0.2190	\$ 0.3078
MANITOBA	\$ 0.4000	\$ 0.4000	\$ 0.4000	\$ 0.0858	\$ 0.2857
MARYLAND	\$ 0.4775	\$ 0.4700	\$ 0.4700	\$ 0.4700	\$ 0.4700
MASSACHUSETTS	\$ 0.2400	\$ 0.2400	\$ 0.2400	\$ 0.2690	\$ 0.2690
MICHIGAN	\$ 0.5020	\$ 0.4750	\$ 0.4750	\$ 0.5020	\$ 0.4750
MINNESOTA	\$ 0.2850	\$ 0.2850	\$ 0.2850	\$ 0.2135	\$ 0.2850
MISSISSIPPI	\$ 0.1800	\$ 0.1800	\$ 0.1800	\$ 0.1700	\$ 0.2280
MISSOURI	\$ 0.2450	\$ 0.2450	\$ 0.2450	\$ 0.1100	\$ 0.1100
MONTANA	\$ 0.2975	\$ -	\$ -	\$ 0.0518	\$ 0.0700
NEBRASKA	\$ 0.2900	\$ 0.2900	\$ 0.2900	\$ 0.2900	\$ 0.2900

Jurisdiction	Diesel	Gasoline	Gasohol	Propane	CNG
NEVADA	\$ 0.2700	\$ 0.2300	\$ 0.2300	\$ 0.0640	\$ 0.2100
NEW BRUNSWICK	\$ 0.4415	\$ 0.3106	\$ 0.3106	\$ 0.1915	\$ 0.4415
NEWFOUNDLAND	\$0.2715	\$0.2143	\$-	\$0.2000	\$-
NEW HAMPSHIRE	\$ 0.2220	\$ -	\$ -	\$ 0.2220	\$ 0.2220
NEW JERSEY	\$ 0.4840	\$ 0.4140	\$ 0.4140	\$ 0.8340	\$-
NEW MEXICO	\$ 0.2100	\$ -	\$ -	\$ -	\$ -
NEW YORK	\$ 0.4035	\$ 0.4210	\$ 0.4210	\$ 0.2400	\$-
NORTH CAROLINA	\$ 0.4050	\$ 0.4050	\$ 0.4050	\$ 0.4050	\$ 0.4050
NORTH DAKOTA	\$ 0.2300	\$ 0.2300	\$ 0.2300	\$ 0.2300	\$ 0.2300
NOVA SCOTIA	\$ 0.4401	\$ 0.4429	\$ 0.4429	\$ 0.2001	\$ 0.4401
OHIO	\$ 0.4700	\$ 0.3850	\$ 0.3850	\$ 0.4700	\$ 0.4700
OKLAHOMA	\$ 0.1900	\$ 0.1900	\$ 0.1900	\$ 0.1600	\$ 0.0500
ONTARIO	\$ 0.2572	\$ 0.2572	\$ 0.2572	\$ 0.1229	\$-
OREGON	\$ -	\$ -	\$ -	\$ -	\$ -
PENNSYLVANIA	\$ 0.7850	\$ 0.6110	\$ 0.6110	\$ 0.4510	\$ 0.6110
PRINCE EDWARD ISLAND	\$ 0.4043	\$ 0.2420	\$ 0.2420	\$-	\$ 0.2420
QUEBEC	\$ 0.5772	\$ 0.5486	\$ 0.5486	\$-	\$-
RHODE ISLAND	\$ 0.3700	\$ 0.3700	\$ 0.3700	\$ 0.3700	\$-
SASKATCHEWAN	\$ 0.4287	\$ 0.4287	\$ 0.4287	\$ 0.2572	\$-
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	\$ 0.3450	\$ 0.3450	\$ 0.3450	\$-	\$ 0.1880
VERMONT	\$ 0.3100	\$ -	\$ -	\$ -	\$ -
VIRGINIA	\$ 0.3080	\$ 0.2980	\$ 0.2980	\$ 0.2980	\$ 0.2980
Surcharge	\$ 0.1400	\$ 0.1500	\$ 0.1500	\$ 0.1500	\$ 0.1500
WASHINGTON	\$ 0.4940	\$ 0.4940	\$ 0.4940	\$ -	\$ -
WEST VIRGINIA	\$ 0.3720	\$ 0.3720	\$ 0.3720	\$ 0.2100	\$ 0.2840
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".