

INTERNATIONAL FUEL TAX AGREEMENT FOURTH 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 fourth quarter 2023 (October 1, 2023 through December 31, 2023) fuel rate is \$0.29. The rate for the first quarter 2024 (January 1, 2024 through March 31, 2024) will be \$0.291.

GEORGIA SPLIT RATE

Georgia extended the temporary suspension of motor fuel tax through November 29, 2023. For the fourth quarter filing, if you purchased fuel from October 1, 2023, through November 29, 2023, you did not pay fuel tax at the pump,

The first line on the schedule is for travel from October 1st through November 29th. The second line is for travel from November 30th through December 31st. For any fuel purchased during the suspension of tax, enter the fuel in the Other Travel line under column E, Tax Paid Gallons.

To calculate the appropriate Average Miles per Gallon (AMG), all miles and gallons must be recorded on the return.

2024 RENEWAL CREDENTIALS

Carriers who have renewed the IRP and IFTA credentials for registration year 2024 are able to run on the grace period for both programs with their 2023 credentials.

UCR Enforcement begins January 1, 2024

IRP Enforcement begins February 1, 2024

IFTA Enforcement begins March 1, 2024

We offer on-line services for both IRP and IFTA renewals. Log into our system at <https://nebraska.gov/services>. Online processing for both programs will end March 31, 2024. You are subject to citation by law enforcement if you are unable to display the renewal credentials by the enforcement dates.

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*
Fourth Quarter 2023**

Jurisdiction	Diesel	Gasoline	Gasohol	Propane	CNG
ALABAMA	\$ 0.3000	\$ 0.2900	\$ 0.2900	\$ 0.3000	\$ 0.0800
ALBERTA	\$-	\$-	\$-	\$ 0.2639	\$-
ARIZONA	\$ 0.2600	\$ 0.1800	\$ 0.1800	\$ -	\$ -
ARKANSAS	\$ 0.2850	\$ 0.2470	\$ 0.2470	\$ 0.1650	\$ 0.0500
BRITISH COLUMBIA	\$ 0.8942	\$ 0.8089	\$ 0.8089	\$ 0.3583	\$ 0.3479
CALIFORNIA	\$ 1.0890	\$-	\$-	\$ 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 10/1/2023-11/29/2023	\$-	\$-	\$-	\$-	\$-
GEORGIA 11/30/2023-12/31/2023	\$ 0.3500	\$ 0.3120	\$ 0.3120	\$ 0.3120	\$ 0.3120
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	\$ 0.3930	\$ 0.3930	\$ 0.3930	\$ 0.0843	\$ 0.2807
MARYLAND	\$ 0.4775	\$ 0.4700	\$ 0.4700	\$ 0.4700	\$ 0.4700
MASSACHUSETTS	\$ 0.2400	\$ 0.2400	\$ 0.2400	\$ 0.2670	\$ 0.2670
MICHIGAN	\$ 0.5160	\$ 0.4510	\$ 0.4510	\$ 0.5160	\$ 0.4510
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	\$ 0.4338	\$ 0.3051	\$ 0.3051	\$ 0.1881	\$ 0.4338
NEWFOUNDLAND	\$ 0.2667	\$ 0.2106	\$-	\$ 0.1966	\$-
NEW HAMPSHIRE	\$ 0.2220	\$ -	\$ -	\$ 0.2220	\$ 0.2220
NEW JERSEY	\$ 0.4930	\$ 0.4230	\$ 0.4230	\$-	\$-
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	\$ 0.4324	\$ 0.4352	\$ 0.4352	\$ 0.1966	\$ 0.4324
OHIO	\$ 0.4700	\$ 0.3850	\$ 0.3850	\$ 0.4700	\$ 0.4700
OKLAHOMA	\$ 0.1900	\$ 0.1900	\$ 0.1900	\$ 0.1600	\$ 0.0500
ONTARIO	\$ 0.2527	\$ 0.2527	\$ 0.2527	\$ 0.1208	\$-
OREGON	\$ -	\$ -	\$ -	\$ -	\$ -
PENNSYLVANIA	\$ 0.7850	\$ 0.6110	\$ 0.6110	\$ 0.4510	\$ 0.6110
PRINCE EDWARD ISLAND	\$ 0.3973	\$ 0.2378	\$ 0.2378	\$-	\$ 0.2378
QUEBEC	\$ 0.5671	\$ 0.5390	\$ 0.5390	\$-	\$-
RHODE ISLAND	\$ 0.3700	\$ 0.3700	\$ 0.3700	\$ 0.3700	\$-
SASKATCHEWAN	\$ 0.4212	\$ 0.4212	\$ 0.4212	\$ 0.2527	\$-
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".