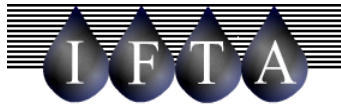


# IFTA Newsletter

Second Quarter 2024  
June 2024



The latest news, views, and announcements

## 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 second quarter 2024 (April 1, 2024 through June 30, 2024) fuel rate is \$0.291. The rate for the third quarter 2024 (July 1, 2024 through September 30, 2024) will be \$0.296

## Nebraska Motor Carrier Services

301 Centennial Mall South  
P.O. Box 94729  
Lincoln, NE 68509-4729  
402-471-4435  
Fax 402-471-4024

## Changes are Coming

The Motor Carrier Services staff is busy learning and testing the new processing system expected to be released spring of 2025.

One major change to processing will be the issuance of the temporary registration. Today, temporary registration is offered prior to the submission of the paperwork required to add a unit to the IRP fleet. In the new system, the documentation must be submitted, and an invoice generated before the temporary is offered.

## Federal Heavy Use Tax filing begins July 1st

Vehicles registered with a combined gross weight of 55,000 lbs. or more must file Form 2290 and pay the tax. You are encouraged to use the IRS e-file option at <https://www.irs.gov/uac/e-file-form-2290>

The IRS receipted copy is available almost immediately after the IRS accepts the filing. IRP renewal begins October 1<sup>st</sup> and a copy of the receipted form must be submitted with your 2025 renewal.

## Manitoba Fuel Tax Relief

The jurisdiction of Manitoba's tax relief on gasoline and diesel continues through June 30, 2024. Continue to report your miles and gallons for the second quarter as you normally would.

## From the Audit Desk - Prepaid Fuel Receipts

If a driver prepays for fuel, they must go back into the station after fueling to obtain a fuel receipt listing the actual gallons purchased. The original receipt issued by the vendor will normally only list the total prepaid dollars and is not acceptable for tax-paid credit in an audit.

**IFTA Fuel Tax Reporting Rates\*  
Second Quarter 2024**

Jurisdiction	Diesel	Gasoline	Gasohol	Propane	CNG
ALABAMA	\$ 0.3000	\$ 0.2900	\$ 0.2900	\$ 0.3000	\$ 0.0800
ALBERTA	\$ 0.3634	\$ 0.3634	\$ 0.3634	\$ 0.2628	\$-
ARIZONA	\$ 0.2600	\$ 0.1800	\$ 0.1800	\$ -	\$ -
ARKANSAS	\$ 0.2850	\$ 0.2470	\$ 0.2470	\$ 0.1650	\$ 0.0500
BRITISH COLUMBIA	\$ 0.9991	\$ 0.8976	\$ 0.8976	\$ 0.4216	\$ 0.4263
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	\$ 0.3947	\$ 0.3960	\$ 0.3960	\$-	\$-
GEORGIA	\$ 0.3620	\$ 0.3230	\$ 0.3230	\$ 0.3230	\$ 0.3230
IDAHO	\$ 0.3200	\$-	\$-	\$ 0.2320	\$ 0.3200
ILLINOIS	\$ 0.7410	\$ 0.6500	\$ 0.6500	\$ 0.7090	\$ 0.5800
INDIANA	\$ 0.5700	\$ 0.3400	\$ 0.3400	\$ -	\$ 0.5700
<b>Surcharge</b>	\$ -	\$ -	\$ -	\$ 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
<b>Surcharge</b>	\$ 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	\$-	\$-	\$-	\$ 0.0839	\$-
MARYLAND	\$ 0.4775	\$ 0.4700	\$ 0.4700	\$ 0.4700	\$ 0.4700
MASSACHUSETTS	\$ 0.2400	\$ 0.2400	\$ 0.2400	\$ 0.1810	\$ 0.1810
MICHIGAN	\$ 0.4980	\$ 0.4830	\$ 0.4830	\$ 0.4980	\$ 0.4830
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	\$ 0.2910	\$ 0.2910	\$ 0.2910	\$ 0.2910	\$ 0.2910

Jurisdiction	Diesel	Gasoline	Gasohol	Propane	CNG
NEVADA	\$ 0.2700	\$ 0.2300	\$ 0.2300	\$ 0.0640	\$ 0.2100
NEW BRUNSWICK	\$ 0.4319	\$ 0.3038	\$ 0.3038	\$ 0.1873	\$ 0.4319
NEWFOUNDLAND	\$ 0.2656	\$ 0.2097	\$-	\$ 0.1957	\$-
NEW HAMPSHIRE	\$ 0.2220	\$ -	\$ -	\$ 0.2220	\$ 0.2220
NEW JERSEY	\$ 0.4930	\$ 0.4230	\$ 0.4230	\$ 0.3705	\$-
NEW MEXICO	\$ 0.2100	\$ -	\$ -	\$ -	\$ -
NEW YORK	\$ 0.3955	\$ 0.4130	\$ 0.4130	\$ 0.2400	\$-
NORTH CAROLINA	\$ 0.4040	\$ 0.4040	\$ 0.4040	\$ 0.4040	\$ 0.4040
NORTH DAKOTA	\$ 0.2300	\$ 0.2300	\$ 0.2300	\$ 0.2300	\$ 0.2300
NOVA SCOTIA	\$ 0.4305	\$ 0.4333	\$ 0.4333	\$ 0.1957	\$ 0.4305
OHIO	\$ 0.4700	\$ 0.3850	\$ 0.3850	\$ 0.4700	\$ 0.4700
OKLAHOMA	\$ 0.1900	\$ 0.1900	\$ 0.1900	\$ 0.1600	\$ 0.0500
ONTARIO	\$ 0.2516	\$ 0.2516	\$ 0.2516	\$ 0.1202	\$-
OREGON	\$ -	\$ -	\$ -	\$ -	\$ -
PENNSYLVANIA	\$ 0.7410	\$ 0.5760	\$ 0.5760	\$ 0.4250	\$ 0.5760
PRINCE EDWARD ISLAND	\$ 0.3956	\$ 0.2368	\$ 0.2368	\$-	\$ 0.2368
QUEBEC	\$ 0.5647	\$ 0.5367	\$ 0.5367	\$-	\$-
RHODE ISLAND	\$ 0.3700	\$ 0.3700	\$ 0.3700	\$ 0.3700	\$-
SASKATCHEWAN	\$ 0.4194	\$ 0.4194	\$ 0.4194	\$ 0.2516	\$-
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	\$ 0.3650	\$ 0.3650	\$ 0.3650	\$-	\$ 0.2000
VERMONT	\$ 0.3100	\$ -	\$ -	\$ -	\$ -
VIRGINIA	\$ 0.3080	\$ 0.2980	\$ 0.2980	\$ 0.2980	\$ 0.2980
<b>Surcharge</b>	\$ 0.1400	\$ 0.1500	\$ 0.1500	\$ 0.1500	\$ 0.1500
WASHINGTON	\$ 0.4940	\$ 0.4940	\$ 0.4940	\$ -	\$ -
WEST VIRGINIA	\$ 0.3570	\$ 0.3570	\$ 0.3570	\$ 0.1950	\$ 0.2480
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".