

IFTA Newsletter

Fourth Quarter 2024
December 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 and click on Tax Rates in the left column.

Nebraska Fuel Tax Rate

The fourth quarter 2024 (September 1, 2024 through December 31, 2024) fuel rate is \$0.296. The rate for the first quarter 2025 (January 1, 2025 through March 31, 2025) will be \$0.304.

Nebraska Motor Carrier Services

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

Georgia Split Rate

Georgia suspended the tax on motor fuels purchased between October 3, 2024, through October 23, 2024. For the fourth quarter filing, if you purchased fuel during that time frame, you did not pay tax at the pump.

The first line on the schedule is for miles driven and fuel purchased from October 3, 2024, through October 23, 2024. The second line is for all other activity during the fourth quarter. (October 1 & 2 and October 24 through December 31).

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

Update Regarding Deployment of our New System

As we prepare for the upcoming deployment of our new system, we want to let you know of an important requirement: all IRP (International Registration Plan) and IFTA (International Fuel Tax Agreement) bills must be paid **prior to the go-live date**. Ensuring these payments are processed on time will help avoid any disruptions to your operations and ensure a smooth transition into the new system. More information on the go-live date will be coming after the first of the year.

Late Payments

Another change with the new system - payments made after the due date of the IFTA tax return will be charged a late payment penalty. \$50.00 or 10 percent of the tax, whichever is greater.

IRP and IFTA Registration Periods

The new system will introduce staggered registration for IRP. Carriers will be assigned a **renewal month designated by our office**. We will notify you of your designated renewal month at a later date, and more information on what this means to your account.

IFTA will remain a January through December registration period.

**IFTA Fuel Tax Reporting Rates*
Fourth Quarter 2024**

Jurisdiction	Diesel	Gasoline	Gasohol	Propane	CNG
ALABAMA	\$ 0.3000	\$ 0.2900	\$ 0.2900	\$ 0.3000	\$ 0.0800
ALBERTA	\$ 0.3619	\$ 0.3619	\$ 0.3619	\$ 0.2616	\$-
ARIZONA	\$ 0.2600	\$ 0.1800	\$ 0.1800	\$ -	\$ -
ARKANSAS	\$ 0.2850	\$ 0.2470	\$ 0.2470	\$ 0.1650	\$ 0.0500
BRITISH COLUMBIA	\$ 0.9948	\$ 0.8937	\$ 0.8937	\$ 0.4197	\$ 0.4244
CALIFORNIA	\$ 1.0230	\$-	\$-	\$ 0.0600	\$ 0.0887
COLORADO	\$ 0.2850	\$ 0.2600	\$ 0.2600	\$ 0.1350	\$ 0.1830
CONNECTICUT	\$ 0.5240	\$ 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	\$ 0.7570	\$ 0.6660	\$ 0.6660	\$ 0.7250	\$ 0.5960
INDIANA	\$ 0.5900	\$ 0.3500	\$ 0.3500	\$-	\$ 0.5900
Surcharge	\$-	\$-	\$-	\$ 0.5900	\$-
IOWA	\$ 0.3250	\$ 0.3000	\$ 0.3000	\$ 0.3000	\$ 0.3100
KANSAS	\$ 0.2600	\$ 0.2400	\$ 0.2400	\$ 0.2300	\$ 0.2400
KENTUCKY	\$ 0.2340	\$ 0.2640	\$ 0.2640	\$ 0.2640	\$ 0.2340
Surcharge	\$ 0.1120	\$ 0.0480	\$ 0.0480	\$ 0.0480	\$ 0.1120
LOUISIANA	\$ 0.2000	\$ 0.2000	\$ 0.2000	\$ 0.1460	\$ 0.2000
MAINE	\$ 0.3120	\$ -	\$ -	\$ 0.2190	\$ 0.3078
MANITOBA	\$-	\$-	\$-	\$ 0.0835	\$-
MARYLAND	\$ 0.4685	\$ 0.4610	\$ 0.4610	\$ 0.4610	\$ 0.4610
MASSACHUSETTS	\$ 0.2400	\$ 0.2400	\$ 0.2400	\$ 0.1840	\$ 0.1840
MICHIGAN	\$ 0.4800	\$ 0.4440	\$ 0.4440	\$ 0.4800	\$ 0.4440
MINNESOTA	\$ 0.2850	\$ 0.2850	\$ 0.2850	\$ 0.2135	\$ 0.2850
MISSISSIPPI	\$ 0.1800	\$ 0.1800	\$ 0.1800	\$ 0.1700	\$ 0.2280
MISSOURI	\$ 0.2700	\$ 0.2700	\$ 0.2700	\$ 0.1100	\$ 0.1100
MONTANA	\$ 0.2975	\$ -	\$ -	\$ 0.0518	\$ 0.0700
NEBRASKA	\$ 0.2960	\$ 0.2960	\$ 0.2960	\$ 0.2960	\$ 0.2960

Jurisdiction	Diesel	Gasoline	Gasohol	Propane	CNG
NEVADA	\$ 0.2700	\$ 0.2300	\$ 0.2300	\$ 0.0640	\$ 0.2100
NEW BRUNSWICK	\$ 0.4300	\$ 0.3025	\$ 0.3025	\$ 0.1865	\$ 0.4300
NEWFOUNDLAND	\$ 0.2644	\$ 0.2088	\$-	\$ 0.1949	\$-
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	\$ 0.4286	\$ 0.4314	\$ 0.4314	\$ 0.1949	\$ 0.4286
OHIO	\$ 0.4700	\$ 0.3850	\$ 0.3850	\$ 0.4700	\$ 0.4700
OKLAHOMA	\$ 0.1900	\$ 0.1900	\$ 0.1900	\$ 0.1600	\$ 0.0500
ONTARIO	\$ 0.2505	\$ 0.2505	\$ 0.2505	\$ 0.1197	\$-
OREGON	\$ -	\$ -	\$ -	\$ -	\$ -
PENNSYLVANIA	\$ 0.7410	\$ 0.5760	\$ 0.5760	\$ 0.4250	\$ 0.5760
PRINCE EDWARD ISLAND	\$ 0.3939	\$ 0.2358	\$ 0.2358	\$-	\$ 0.2358
QUEBEC	\$ 0.5622	\$ 0.5344	\$ 0.5344	\$-	\$-
RHODE ISLAND	\$ 0.3700	\$ 0.3700	\$ 0.3700	\$ 0.3700	\$-
SASKATCHEWAN	\$ 0.4175	\$ 0.4175	\$ 0.4175	\$ 0.2505	\$-
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	\$ 0.3180	\$ 0.3080	\$ 0.3080	\$ 0.3080	\$ 0.3080
Surcharge	\$ 0.1420	\$ 0.1520	\$ 0.1520	\$ 0.1520	\$ 0.1520
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".