

FLEET TAX COMPLIANCE MANUAL

STATE	FUEL PERMIT/DECAL FEES	RENEWALS
North Dakota	IFTA License — \$5 Fleet Fee — \$20 Fee on Original Application IFTA Decals (2) — \$1 per vehicle	Renewable Annually by December 31 Renew annually — December
Ohio	IFTA License/Decals (2) — No Fee	Renew annually — December
Oklahoma	IFTA License — No Fee IFTA Decals (2) — \$2 per set	Renew annually — December Renew annually — December
Oregon	IFTA Registration — Fees vary according to number of vehicles being registered. See Oregon tab for more information.	Renew annually — December
Pennsylvania	IFTA License — No Fee IFTA Decals (2) — \$5 per vehicle	Renew annually — December
Rhode Island	IFTA License — \$10 Fleet Fee IFTA Decals (2) — \$10 per vehicle	Renew annually — December Renew annually — December
South Carolina	IFTA License — No Fee IFTA Decals — No Fee	Renew annually — December
South Dakota	IFTA License — No Fee IFTA Decals (2) — \$.50 per vehicle	Continuous Permit Renew annually — December
Tennessee	IFTA License/Decals (2) — No Fee	Renew annually — December
Texas	IFTA License — No Fee IFTA Decals (2) — No Fee	Continuous Permit renew annually — December
Utah	IFTA License — No Fee IFTA Decals (2) — \$4 per vehicle	Renew annually — December
Vermont	IFTA License — No Fee IFTA Decals (2) — No Fee	Renew annually — December
Virginia	IFTA License — No Fee IFTA Decals (2) — \$10 per vehicle	Renew annually — December
Washington	IFTA License — No Fee IFTA Decals (2) — \$10 per vehicle	Renewable annually by December 31
West Virginia	IFTA License — No Fee IFTA Decals (2) — \$5 per vehicle	Renew annually — December
Wisconsin	IFTA License — \$3 Fleet Fee — \$15 Handling fee on original application IFTA Decals (2) — \$2 per vehicle	Renew annually — December
Wyoming	IFTA License — \$10 Fleet Fee IFTA Decals (2) — \$3 per vehicle	Renewable annually by December 31

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STATE FUEL TAX RATES

1st Quarter 2007

Tax rates shown do not include the federal tax rates on gasoline (18.4¢/gallon); diesel fuel (24.4¢/gallon); and LPG (13.6¢/gallon)

The following tax rates are not final until March 2, 2007.

STATE	GASOLINE	SPECIAL DIESEL	GASOHOL	PROPANE	BIODIESEL	COMMENTS
ALABAMA	0.1600	0.1900	0.1600	—		
ARIZONA	—	0.2600	—	—	0.2600	Biodiesel fuel does not meet the Arizona statutory definition of an alternative fuel; therefore this fuel is taxable at the rate of 26¢ per gallon.
ARKANSAS	0.2150	0.2250	0.2150	0.1650	0.2250	
CALIFORNIA	—	0.3670	—	0.0600		
COLORADO	0.2200	0.2050	0.2200	0.2050	0.2050	
CONNECTICUT	0.2500	0.2600	0.2500	—	0.2600	
DELAWARE	0.2300	0.2200	0.2300	0.2200	0.2200	
FLORIDA	0.2037	0.3057	0.2037	—	0.3057	Includes 4¢ excise tax.
GEORGIA	0.1320	0.1410	0.1320	0.1270	0.1410	
IDAHO	—	0.2500	—	0.1810		
ILLINOIS	0.3290	0.3670	0.3290	0.2990	0.3670	
INDIANA	0.1800	0.1600	0.1800	0.1600		Plus 11¢/gal. surcharge due on tax return.
IOWA	0.2100	0.2250	0.1900	0.2000	0.2250	
KANSAS	0.2400	0.2600	0.2400	0.2300	0.2600	Tax rates are based on average retail price.
KENTUCKY	0.1830	0.1530	0.1830	0.1830		Plus 3.0¢/gal. (gasoline, gasohol, and propane), or 6.9¢/gal. (diesel) surcharge due on tax report. Vehicles over 59,999 lbs. GVW also pay an additional 2.85¢/mile weight distance tax.