

Motor Carrier Permit & Tax Update



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Federal Highlights

Canada set to implement eManifest

Get ready, get set, go! After a few years of delays, Canada Border Services Agency (CBSA) is now ready for eManifest. With the implementation of eManifest, highway carriers transporting goods into Canada are required to transmit cargo and conveyance data electronically to the CBSA prior to arrival. The cargo and conveyance data must be received and validated by the CBSA a minimum of one hour before the shipment arrives at the border.



The CBSA completed the deployment of electronic systems (Electronic Data Interchange (EDI) and eManifest Portal) for highway carriers to transmit advance cargo and conveyance data in 2011.

On May 6, 2015, regulatory amendments supporting the eManifest initiative were published in the *Canada Gazette, Part II*. eManifest requirements for highway carriers are now **mandatory** and the following implementation timelines apply:

- From May 6, 2015, to July 10, 2015, the CBSA will provide carriers with a period of transition during which penalties for non-compliance will not be issued. CBSA will work closely with carriers on corrective measures to help them comply with eManifest requirements.
- From July 10, 2015, to January 10, 2016, carriers who do not comply with eManifest requirements may be issued zero-rated penalties (non-monetary) under the CBSA's Administrative Monetary Penalty System (AMPS).
- Beginning January 10, 2016, carriers who do not comply with eManifest requirements may be issued monetary AMPS penalties.

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FMCSA tightens oversight of passenger carriers

In the May 27, 2015, *Federal Register* the FMCSA published regulations governing the lease and interchange of passenger-carrying commercial motor vehicles (CMVs) to:

- Identify the motor carrier operating a passenger-carrying CMV that is responsible for compliance with the Federal Motor Carrier Safety Regulations (FMCSRs); and
- Ensure that a lessor surrenders control of the CMV for the full term of the lease or temporary exchange of CMVs and drivers.

The FMCSA took action to ensure that unsafe passenger carriers cannot evade FMCSA oversight and enforcement by entering into a questionable lease arrangement to operate under the authority of another carrier that exercises no actual control over those operations.

This rule will enable the FMCSA, the National Transportation Safety Board (NTSB), and Federal and State agencies to identify motor carriers transporting passengers in interstate commerce and correctly assign responsibility to these entities for regulatory violations during inspections, compliance investigations, and crash investigations. It also provides the general public with the means to identify the responsible motor carrier at the time transportation services are provided.



The rule adds specific vehicle marking requirements for leased/interchange passenger-carrying vehicles and adds a new Subpart F to Part 390. The new subpart covers written lease and interchange requirements and specifies the notifications required if a motor carrier of passengers originally hired to provide charter transportation subcontracts (leases) the services of another motor carrier of passengers to provide that transportation.

The effective date of the rule is July 27, 2015, and motor carriers of passengers operating CMVs under a lease or interchange agreement are subject to the rule on or after January 1, 2017.

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To transmit advance cargo and conveyance data to the CBSA, highway carriers can choose to use an Electronic Data Interchange (EDI) method, recommended for high-volume carriers, or the eManifest Portal, developed primarily for small- to medium-sized businesses.

A list of EDI software/service providers who have already completed testing of their software/service with the CBSA is available. The list is available at <http://tinyurl.com/EDIproviderlist>. For more information on becoming an EDI client, refer to the notice “Information for highway carriers on becoming an Electronic Data Interchange (EDI) client,” available at <http://tinyurl.com/EDIclient>.

To transmit data using the eManifest Portal, highway carriers must apply for a Shared Secret. For more

information, refer to “How to Apply for a Shared Secret,” available at <http://tinyurl.com/CBSAsecret>.

All highway carriers, regardless of how often they cross the Canadian border with commercial goods, are required to use a valid, CBSA-issued carrier code. The carrier code is a four-digit code, consisting of numbers and letters, that identifies the carrier with CBSA. For more information on the carrier code, see <http://tinyurl.com/carriercodehelp>.

To help stakeholders adjust to the new eManifest process, the CBSA has created a website laying out eManifest “best practices.” Check out the list at <http://tinyurl.com/emanifest-best>.

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Claims prevention begins with knowing the rules

In general, the motor carrier always assumes liability for the safe transportation of the shipment.

The moment the driver signs the bill of lading at the shipper's location, the carrier immediately assumes the liability for the safe transport of the cargo. By the driver's signature, a legal agreement was reached between the shipper and the carrier to transport property in the same condition it was made ready for shipping.

In many instances prior to the driver signing the bill of lading, the driver will assist or witness the loading of the shipment onto his/her trailer and at the same time be verifying that the number of pieces and item(s) being shipped matches the amount and description of the item(s) stated on the bill of lading. The driver will also ensure that the shipment is loaded in a manner that it will be safe during transit and will not become damaged.

On other occasions, drivers sign bills of lading without witnessing the loading, or counting the number of articles described as being loaded on the carrier's trailer. This can put the carrier in a position to suffer a financial loss if a claim is filed against the carrier for damage to the shipment or if a shortage of property is noted at the time of delivery. Making matters worse, this all could easily have been avoided if the driver would have signed the bill of lading and noted "SL&C" or "shipper's load and count" on the document.

A motor carrier's liability in the safe transport of cargo is governed by the Carmack Amendment in 49 U.S.C. 14706. Under the Carmack Amendment, and outlined in Section 1 of the bill of lading terms and conditions, a carrier is liable for the actual loss or damage to the property being transported except in certain cases such as acts of God, strikes or riots, default by the shipper/owner, a defect in the property, or damage occurring when the shipper requests the property to be stopped and held in transit.

However, when the driver has not witnessed the loading of the shipment onto the trailer, 49 U.S.C. 80113 states the carrier is not liable for damages caused by improper loading if:

1. The shipper loads the goods; and
2. The bill contains the words "shipper's weight, load, and count," or similar words indicating that the shipper loaded the goods.

If the driver appropriately signs the bill of lading "SL&C" and, upon arriving at the destination, the shipment is noted as damaged or short in item count, the shipper has the burden to prove that the carrier is responsible for the condition of the shipment. This will be difficult for the shipper to prove if the carrier's representative (the driver) had no knowledge of how the shipment was loaded or how much of the shipment was loaded.

Any time cargo is loaded on a carrier's trailer, and the driver did not or could not witness the loading of the cargo, it should be the carrier's company policy to instruct the driver to sign the bill of lading clearly noting "SL&C."



Paul Revere's ride

Is it time for Paul Revere to ride again? But this time the call would be, "The Regulations are Coming! The Regulations are Coming!" It is doubtful that this warning is so dire to cause a revolution. However, 2015 is certainly a year of change. Let's ponder the final rules expected. The "Electronic Logging Devices and Hours of Service Supporting Documents" mandate is expected in September, along with the final rule regarding "Lease and Interchange of Vehicles; Motor Carriers of Passengers" (published May 27, 2015) and the "Prohibition of Coercion" final rule. In December, the "CDL Drug and Alcohol Clearinghouse" rule is expected to be published. That is quite a list of pending final rules, but is there anything else?

One of the challenges of keeping track of final rules is that there is often more than one date involved; including the publication date, the effective date, and also the compliance date. To make matters more difficult, when a rule finalizes, it is dropped from the "DOT's Report of Significant Rule Making." One such rule with this level of future compliance challenges was the "Unified Registration System (URS)" final rule of August 23, 2013. The complex rule was first proposed in 2005. The rule's complexity called for three separate effective and compliance dates with additional rulemaking promised for the future.

The first effective date has already passed, which was November 1, 2013. Beginning on that date, the Federal Motor Carrier Safety Administration (FMCSA) began issuing warning letters 30 days in advance of a biennial carrier profile update deadline to notify the carrier that its USDOT number would be deactivated if it failed to comply with the biennial update requirement. Only if an entity failed to heed that warning would the agency begin deactivating the entity's USDOT registration and impose civil penalties for failure to update the information as required by 49 CFR §390.19. To add teeth to the update process, also effective on that date, a new 49 CFR §392.9b was created to prohibit a motor carrier with an inactive DOT number from operating a commercial motor vehicle. A violation of this provision subjects the motor carrier to civil penalties.

The majority of URS, though, has an effective and compliance date of October 23, 2015. The days are flying swiftly and these new rules will be in effect in less than five months. The updates include:



- A new form, the MCSA-1, to replace the current MCS-150 and OP-1 forms. The new form will need to be submitted electronically. The form, although lengthy, will be an interactive form, requiring applicants to see and complete only the sections that apply to their operation. Carriers that currently have a USDOT number do not have to file the MCSA-1 until they are required to update their information.
- "To ensure the continuing relevance and viability of the USDOT number as a unique identifier and repository for safety data associated with a particular entity," a carrier needs to communicate to the FMCSA any changes in its legal name, form of business, or address within 30 days of the change.
- Any new applicants will be issued an inactive USDOT number; the USDOT number will be activated by the FMCSA only after all required filings (financial responsibility, if required, and process agent designation) are completed. If the applicant is also requesting operating authority (non-exempt for-hire carriers only), the USDOT number will remain inactive until all protests have been resolved and all required filings are complete. A carrier may not operate until the USDOT number is activated.
- The FMCSA will use the USDOT Number as its sole unique identifier for motor carriers, brokers, and freight forwarders subject to its regulations. The URS rule will discontinue issuance of MC, MX, and FF Numbers. *Moving Ahead for Progress in the 21st Century* (MAP-21) also amended 49 U.S.C. 13901 to require distinctive USDOT Numbers for each type of authority issued. For example, an entity applying for both broker and motor carrier authority would receive a different USDOT Number for each type of authority. This MAP-21 provision also requires that the

USDOT Number include an “indicator” of the type of authority issued; FMCSA will address this requirement in a separate rulemaking.

- The final rule includes a new requirement for private and exempt for-hire motor carriers, cargo tank facilities, and intermodal equipment providers (IEPs) to pay a \$300 registration fee when submitting a new application.

Unified Registration System Dates

November 1, 2013

- Required biennial updates according to §390.19
- Failure to comply can result in deactivation of USDOT #

October 23, 2015

- MCSA-1 will replace MCS-150; e-filing only
- USDOT# sole carrier identifier

April 25, 2016

- Private hazardous materials & exempt for-hire motor carriers to file proof of liability insurance with FMCSA

The third effective and compliance date is April 25, 2016. A provision in the final rule requires private hazardous materials and exempt for-hire motor carriers to file proof of liability insurance with FMCSA. These entities are already subject to the financial responsibility requirements of 49 CFR Part 387, which require them to have and maintain the required amount of financial responsibility. Exempt for-hire carriers and private carriers of hazardous materials must file proof of insurance by the effective date. This third date is 180 days after the October 2015 date to accommodate the anticipated high volume of new filings under the URS.

Due to the nature and demands of day-to-day operations, often previous final rules are forgotten. There should be no need of a rider coming into your city to declare “if by land or if by sea.” Since over-the-road transportation will be affected, it’ll be by land. This rule will change the way every carrier interacts with the FMCSA.

Federal excise tax exemptions - do you qualify?

It’s always a great feeling to save a little money, isn’t it? It’s especially a great feeling when you can save money when it comes to taxes. One of the ways you can do so is to possibly not pay them at all through a tax exemption. Not all tax exemptions will apply in every situation, of course, but taking a second look at various tax exemptions is certainly worth doing so if it could save you a few bucks. There is a federal excise tax exemption that’s been around for a few years now - do you qualify for it? The tax we’re taking a closer look at here is the 12 percent federal excise tax.

On the first retail sale of the following types of vehicles, a 12 percent federal excise tax applies:

- Truck chassis and bodies except truck chassis and bodies suitable for use with a vehicle with a gross vehicle weight (GVW) of 33,000 pounds or less;
- Trailer and semitrailer chassis and bodies except trailer and semitrailer chassis and bodies suitable for use with a vehicle with a GVW of 26,000 pounds or less; and
- Tractors of the kind primarily used for highway transportation in combination with a trailer or semitrailer, except tractors that have a GVW of 19,500 pounds or less and a gross combined weight of 33,000 pounds or less.

Here’s where you may be able to save some money. The tax imposed on parts and accessories sold on or in connection with, or the tax imposed for the separate purchase of parts and accessories for, a vehicle described above does not apply to an idling reduction device (also referred to as an auxiliary power unit [APU]) or insulation that has an “R” value of at least R35 per inch. To claim the exemption, you must ensure that the APU device has been verified by the U. S. Environmental Protection Agency (EPA). You can review EPA’s listing of verified and effective APU devices at www.epa.gov/smartway/forpartners/technology.htm.

As a reminder, you must also ensure that all devices installed on your commercial motor vehicles conform to the Federal Motor Carrier Safety Regulations, 49 CFR Part 393, Parts and Accessories Necessary for Safe Operation. Those regulations of particular concern to users of auxiliary power units are contained in Section 393.28, Section 393.30, and Subpart E of Part 393. These requirements dictate the specifications of installation of wiring and fuel systems for this equipment.



Do I still need trip permits?

We're currently in the midst of change when it comes to the International Registration Plan (IRP). This year marks the implementation of the Full Reciprocity Plan (FRP) – a plan that was several years in the making and one of the ultimate visions for the IRP when it first began 40 years ago.

FRP retains the basic elements of the IRP – the definition of apportionable vehicle is the same and the concept of apportionable fees still exists. You're still required to keep all of the mileage records you're currently keeping for IRP compliance. But, what has changed is that instead of your vehicles being registered only in select jurisdictions, vehicles under IRP will now be registered in all 59 IRP member jurisdictions. This means that cab cards issued under IRP will list all states and provinces along with vehicle registered weights in each one of those states and provinces.

This is a significant shift in the way IRP operated prior to FRP. Prior to FRP, cab cards listed only the jurisdictions in which the vehicles were legally registered. Operating trips in other jurisdictions was acceptable, it's just that doing so required additional credentials. One way of handling it was to obtain a



trip permit to operate in jurisdictions that weren't on your cab cards.

The question is, do you still need trip permits?

Again, we're in the midst of change in 2015. Not all jurisdictions renew at the same time and not all carriers renew at the same time. Some of you are under FRP and some of you are not quite there yet. Here's the scoop:

- If you've already renewed your plates, or started a new IRP registration, on or after January 1, 2015, you are currently under FRP. Since you are under FRP, you don't require trip permits anymore – you're legally registered in all IRP jurisdictions.
- If you're not yet under FRP – in other words, you haven't yet renewed this year – then you would be subject to trip permits if you need to operate into a jurisdiction that isn't listed on your cab cards. *After* you renew, you will no longer require trip permits.

Of course, FRP is not the end-all of the trip permit. If you have non-IRP plated apportionable vehicles (base-plated vehicles) that typically operate intrastate but that need to take an interstate trip – those vehicles would still be subject to the trip permit requirements. Additionally, two-axle vehicles at or under 26,000 pounds are also still subject to trip permits, if required by the state(s) of operation



State Highlights

COLORADO

Sales tax exemption reminder

Last year effective July 1, 2014, Colorado adopted a sales tax exemption for "low emitting" heavy vehicles. Motor vehicles greater than 26,000 pounds gross vehicle weight rating (GVWR) that are certified by the United States Environmental Protection Agency (EPA), as provided in the federal heavy-duty national program that includes new greenhouse gas emissions standards, are exempt from the state's 2.9 percent sales

and use tax. Parts that are certified by the EPA are also exempt from state sales and use tax when converting motor vehicles greater than 26,000 pounds GVWR.

Motor vehicles greater than 10,000 pounds gross vehicle weight rating (GVWR) are also exempt from state sales and use tax when **one** of the following criterion are met:

- The vehicle is equipped by the manufacturer to operate on compressed natural gas (CNG) or liquefied petroleum gas (LPG). The vehicle can run exclusively CNG or LPG or as a bi-fuel or

dual fuel that can operate on traditional fuel and CNG or LPG.

- The vehicle is equipped with a CNG or LPG conversion certified by the EPA. The vehicle can run exclusively CNG or LPG or as a bi-fuel or dual fuel that can operate on traditional fuel and CNG or LPG.
- The vehicle is equipped by the manufacturer to operate on liquefied petroleum gas (LPG) or hydrogen. The vehicle can run exclusively LPG or hydrogen, or as a bi-fuel or dual fuel that can be operated on traditional fuel and LPG or hydrogen.
- The vehicle is equipped with a LPG or hydrogen conversion certified by the EPA. The vehicle can run exclusively LPG or hydrogen, or as a bi-fuel or dual fuel that can be operated on traditional fuel and LPG or hydrogen.
- The vehicle is equipped by the manufacturer as an electric truck or plug-in hybrid electric truck.
- The vehicle is converted to an electric truck or plug-in hybrid electric truck.

More information on claiming the exemption can be found in Colorado's "FYI Sales 91" guidance document at <http://tinyurl.com/COsales91>.



from Kansas Corporation Commission (KCC) authority.

The exception does not apply to commercial vehicles, regardless of weight, that are designed or used to transport 16 or more passengers, including the driver, or intrastate public (for-hire) motor carriers of property or passengers, or any vehicles which are used in the transportation of placardable hazardous materials.

Private property carriers domiciled in other states and operating intrastate in Kansas will require KCC authority and Unified Carrier Registration.

For more information, contact the KCC at (785) 271-3145.

IDAHO

Registration fees and taxes increase

Idaho recently adopted a bill that raises registration fees and fuel tax rates in the state. The bill adds a \$25 registration fee on top of the fees that are currently charged to register commercial and non-commercial vehicles in the state. For commercial vehicles under the International Registration Plan (IRP), the fee will be prorated monthly.

The state gas tax has also been raised \$0.07 to \$0.32 per gallon.

The increases are effective July 1, 2015.

KANSAS

Changes to authority requirements

Effective April 9, 2015, private motor carriers domiciled in Kansas operating commercial vehicles with a gross vehicle weight, gross vehicle weight rating, gross combined weight, or gross combined weight rating, of 10,001 to 26,000 pounds are exempt

MARYLAND

Items excluded from length

Maryland has more clearly defined how to measure vehicle or combination length and has expanded its listing of items that are excluded from vehicle length.

The length of a vehicle or combination is the length of the vehicle or combination, including its front and rear bumpers, and any part of its load that extends beyond the vehicle or combination.

The items excluded from the length of a vehicle or combination is now updated to include the verbiage "nonload-bearing" safety and energy conservation devices, such as marker lamps, steps, and handholds for entry and egress, front-mounted refrigeration units, and front-mounted air compressors. The listing of items excluded from length was also updated to add "non-property carrying devices or their components that do not extend more than 24 inches beyond the rear of the vehicle and are needed for loading or unloading cargo."

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State Highlights, from page 7

The newly updated length requirements are effective October 1, 2015.

For more details, contact the Maryland State Highway Administration at (410) 582-5734.

NEW MEXICO

New permit to be offered

New Mexico has adopted a new law regarding multiple-trip permits for specialized overweight single-unit vehicles. Multiple-trip permits will be issued for such vehicles if:

- The vehicle has an overall length of up to 40 feet and contains a group of four to seven axles having a distance in feet between the first and last axle of at least 20 feet but not greater than 36 feet;
- The weight imposed upon the highway through any one axle of the vehicle does not exceed 21,600 pounds;
- The weight imposed upon the highway through a tandem axle of the vehicle does not exceed 34,000 pounds; and
- The total gross weight imposed upon the highway on a group of two or more consecutive axles of the vehicle does not exceed the weight

computed using the federal bridge formula and table, but in no case greater than 80,000 pounds.

The rules will be effective January 1, 2016. For information regarding availability of the permit, contact the New Mexico Motor Transportation Police Division at (505) 476 2475.

TEXAS

New permit now available

As of May 20, 2015, the Texas Department of Motor Vehicles (TxDMV) has starting issuing a new annual overlength permit available for the transport of non-divisible loads exceeding Texas legal length limits. To qualify for this permit, vehicles moving empty or hauling a load must not exceed:

- A width of 8 feet 6 inches or a height of 14 feet;
- A length of 110 feet for vehicles and loads on a trailer or 75 feet for a single vehicle; and
- A front overhang of 25 feet or a rear overhang of 30 feet.

The annual permit fee is \$960. The annual overlength permit can be used in conjunction with 30-, 60-, or 90-day overwidth permits.



Provincial Highlights

BRITISH COLUMBIA

New carrier profile available

According to a notice published on British Columbia's Commercial Vehicle Safety and Enforcement website, a new carrier profile is now available. The carrier profile has been reorganized and updated to provide a clearer picture of the carrier's safety performance.

A sample of the new profile can be viewed at <http://tinyurl.com/BCcarrierprofile>.

British Columbia-based carriers can order carrier profiles online but first need a business "BCeID," which is a login ID and password that allows carriers to sign in securely to any BCeID participating website.

Visit www.bceid.ca/register to obtain a BCeID.

ONTARIO

Certain fees may increase

Ontario is proposing to increase certain driver and vehicle-related service fees. The fee increases would be phased-in over the next two years, approximately.

The fees slated for increase would include driver's licenses fees for original and renewed licenses, oversize-overweight permit fees, Commercial Vehicle Operator Registration (CVOR) replacement fees, and vehicle license plate fees.

Comments on the proposal are due July 5, 2015, and more information can be found by visiting <http://tinyurl.com/ONfeeproposed>.

2nd quarter 2015—U.S.

**Tax rates shown do not include the federal tax rates on gasoline (18.4¢/gallon);
diesel fuel (24.4¢/gallon); and LPG (18.3¢/gallon).**

The following tax rates are not final until June 2, 2015.

The following is for reference only;

refer to www.iftach.org for the most current fuel tax rates.

STATE	GASO-LINE	SPECIAL DIESEL	GASO-HOL	PRO-PANE	BIO-DIESEL	COMMENTS
ALABAMA	0.1600	0.1900	0.1600	0.1900	0.1900	
ARIZONA	0.1800	0.2600	0.1800	—	0.2600	Vehicles less than 3 axles and with declared GVW under 26,001 lbs are taxed at 18¢/gal
ARKANSAS	0.2150	0.2250	0.2150	0.1650	0.2250	
CALIFORNIA	—	0.4470	—	0.0600	0.4470	
COLORADO	0.2200	0.2050	0.2200	0.0500	0.2050	
CONNECTICUT	0.2500	0.5450	0.2500	0.2600	0.5450	Refer to www.ct.gov/drs/cwp/view.asp?A=1511&Q=267172 for information on computing tax on vehicle fuels in gaseous form.
DELAWARE	0.2300	0.2200	0.2300	0.2200	0.2200	
FLORIDA	0.3159	0.3367	0.2987	—	0.3367	Includes 4¢ excise tax.
GEORGIA	0.1630	0.1790	0.1630	0.1340	0.1790	
IDAHO	—	0.2500	—	0.1810	0.2500	As of 11/1/07, diesel purchased from retail outlets on the Shoshone-Bannock Indian Reservation is Idaho tax-paid diesel for IFTA reporting and Idaho fuels tax refunds. Diesel purchased from tribal-owned retail outlets on the Coeur d'Alene and Nez Perce Indian Reservations is not Idaho tax-paid diesel for IFTA reporting and refunds. Also, as of 3/1/05 all gasoline purchased from tribal-owned retail outlets on all Idaho Indian reservations is not Idaho tax paid gasoline and is not eligible for fuels tax refunds. Call (800) 972-7660, ext. 7601 or 7685.
ILLINOIS	0.3830	0.4270	0.3830	0.2840	0.4270	
INDIANA	0.1800	0.1600	0.1800	0.1600	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	

STATE	GASO-LINE	SPECIAL DIESEL	GASO-HOL	PRO-PANE	BIO-DIESEL	COMMENTS
KENTUCKY	0.2620	0.2320	0.2620	0.2620	0.2320	Plus 4.7¢/gal. (gasoline, gasohol, and propane), or 11.1¢/gal. (diesel, biodiesel) surcharge due on tax report. Vehicles over 59,999 lb GVW also pay an additional 2.85¢/mile weight distance tax.
LOUISIANA	0.2000	0.2000	0.2000	0.1600	0.2000	
MAINE	—	0.3120	—	0.2190	0.3120	
MARYLAND	0.3030	0.3105	0.3030	0.3030	0.3105	Rate based on 10% of average wholesale value per gallon, but not less than 13.5¢/gallon.
MASSACHUSETTS	0.2400	0.2400	0.2400	0.1800	0.2400	Tax rate computed quarterly at 10% of retail selling price, minimum of 24¢.
MICHIGAN	—	0.2970	—	—	0.2970	Diesel fuel that is at least 5% biodiesel qualifies for the biodiesel rate. The biodiesel rate is effective 9/1/2006.
MINNESOTA	0.2850	0.2850	0.2850	0.2135	0.2850	
MISSISSIPPI	0.1800	0.1800	0.1800	0.1700	0.1800	
MISSOURI	0.1700	0.1700	0.1700	0.1700	—	Reporting is not required for propane and/or natural gas in the event that proper fuel decals have been obtained. If fuel decals have not been obtained, a fuel tax return must be completed using the 17¢ fuel tax rate.
MONTANA	—	0.2775	—	0.0518	—	Gasoline, Gasohol, and ethanol no longer reported under IFTA.
NEBRASKA	0.2560	0.2560	0.2560	0.2560	0.2560	Tax rate computed on the average cost of fuel statewide + 2¢/gal.
NEVADA	0.2300	0.2700	0.2300	0.2200	0.2700	
NEW HAMPSHIRE	—	0.2220	—	0.2220	0.2220	
NEW JERSEY	0.1450	0.1750	0.1450	0.0925	—	
NEW MEXICO	—	0.2100	—	—	—	New Mexico also has a weight distance tax based on mills/tonmile.
NEW YORK	0.4080	0.4005	0.4080	0.2300	—	New York also has a Highway Use Tax. If the total gallons of B20 fuel purchased in New York exceed the taxable gallons of diesel used in New York, an adjustment is required on the IFTA return. Go to http://www.tax.ny.gov/ for more information.

STATE	GASO-LINE	SPECIAL DIESEL	GASO-HOL	PRO-PANE	BIO-DIESEL	COMMENTS
NORTH CAROLINA	0.3600	0.3600	0.3600	0.3600	0.3600	
NORTH DAKOTA	0.2300	0.2300	0.2300	0.2300	0.2300	
OHIO	0.2800	0.2800	0.2800	0.2800	0.2800	Ohio has cancelled the 2¢/gal. surcharge charged on the tax report.
OKLAHOMA	0.1600	0.1300	0.1600	0.1600	0.1300	
OREGON	—	—	—	—	—	Oregon does not tax fuel under IFTA - only at the pumps.
PENNSYLVANIA	0.5050	0.6420	0.5050	0.3720	0.6420	
RHODE ISLAND	0.3200	0.3200	0.3200	0.3200	0.3200	Tax rate computed on 11% of wholesale selling price, 18¢/gal. minimum + 3¢ excise tax.
SOUTH CAROLINA	0.1600	0.1600	0.1600	0.1600	—	
SOUTH DAKOTA	0.2800	0.2800	—	0.2000	0.2800	
TENNESSEE	0.2000	0.1700	0.2000	0.1400	0.1700	
TEXAS	0.2000	0.2000	0.2000	0.1500	0.2000	Biodiesel (B100) and biodiesel blends (such as B20) purchased in Texas must be reported under the fuel type "DIESEL". Call (800) 252-1383 for info.
UTAH	0.2450	0.2450	0.2450	—	0.2450	
VERMONT	—	0.3100	—	—	—	
VIRGINIA	0.1620	0.2020	0.1620	0.1620	0.2020	Plus 3.5¢/gal. surcharge on diesel and biodiesel; 7.5¢/gal. surcharge on gasoline, gasohol, propane.
WASHINGTON	0.3750	0.3750	0.3750	—	0.3750	Effective 10/1/09, a 100% fuel tax credit may be taken for taxed fuel purchased from all tribal and non-tribal fueling stations in Washington.
WEST VIRGINIA	0.3460	0.3460	0.3460	0.2110	0.3460	Consists of 20.5¢ excise tax and 4.85¢ Consumer sales tax.
WISCONSIN	0.3290	0.3290	0.3290	0.2260	0.3290	Rate based on annual highway maintenance costs and amount of fuel sold in state.
WYOMING	0.2400	0.2400	0.2400	0.2400	0.2400	

2nd Quarter 2015—Canadian provinces
Tax rates shown do not include Canadian federal sales and excise tax amounts.
The following tax rates are not final until June 2, 2015 —
Exchange Rate 1.2763 — 0.7835
The following is for reference only;
refer to www.iftach.org for the most current fuel tax rates.

PROVINCE		GASO-LINE	SPECIAL DIESEL	GASO-HOL	PRO-PANE	BIODIESEL	COMMENTS
ALBERTA	U.S.	0.3856	0.3856	0.3856	0.2788	0.3856	Effective 4/1/07, gasohol is changed to \$0.09/litre as a result of the discontinuance of the ethanol tax exemption program.
	Can.	0.1300	0.1300	0.1300	0.0940	0.1300	
BRITISH COLUMBIA	U.S.	0.6278	0.6723	—	0.2171	—	Biodiesel and biodiesel blends must be reported as diesel.
	Can.	0.2117	0.2267	—	0.0732	—	
MANITOBA	U.S.	0.4152	0.4152	0.4152	0.0890	0.4152	Pure biodiesel and biodiesel blends are reported as diesel.
	Can.	0.1400	0.1400	0.1400	0.0300	0.1400	
NEW BRUNSWICK	U.S.	0.4597	0.6376	0.4597	0.1987	0.6376	
	Can.	0.1550	0.2150	0.1550	0.0670	0.2150	
NEWFOUNDLAND	U.S.	0.4893	0.4893	—	0.2076	—	
	Can.	0.1650	0.1650	—	0.0700	—	
NOVA SCOTIA	U.S.	0.4597	0.4597	—	0.2076	—	
	Can.	0.1550	0.1540	—	0.0700	—	
ONTARIO	U.S.	0.4359	0.4241	0.4359	0.1276	0.4241	Effective 4/1/2014, biodiesel is a taxable product and taxed as diesel.
	Can.	0.1470	0.1430	0.1470	0.0430	0.1430	
PRINCE EDWARD ISLAND	U.S.	0.3885	0.5991	—	—	—	
	Can.	0.1310	0.2020	—	—	—	
QUEBEC	U.S.	0.5694	0.5991	0.5694	—	0.5991	
	Can.	0.1920	0.2020	0.1920	—	0.2020	
SASKATCHEWAN	U.S.	0.4449	0.4449	0.4449	0.2669	0.4449	
	Can.	0.1500	0.1500	0.1500	0.0900	0.1500	

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