

INTERNATIONAL FUEL TAX AGREEMENT SECOND 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 second quarter 2023 (April 1, 2023 through June 30, 2023) fuel rate is \$0.29. The rate for the third quarter 2023 (July 1, 2023 through September 30, 2023) will be \$0.29.

NEW APPOINTMENT SYSTEM

If you need help with an IFTA return, or making changes to your IRP account, we have implemented a new appointment system to secure a timely spot at our counter.

Whether it's help with a specific fuel tax return, or you would like to better understand the fuel tax program, the MCS customer service staff is available to help. If your appointment is to complete a quarterly filing, you must come prepared with the totals from your fuel and distance summaries. If you do not have a tax return, a tax return will be provided at the appointment.

Keep in mind, the MCS staff will not compile the totals from your fuel receipts and distance summaries. If the totals are not provided at the time of the appointment, the appointment will be cancelled, and you will have the option to reschedule.

If you have questions regarding your visit to our office, contact our customer service representatives Monday through Friday, 8:00am – 5:00pm at 402-471-4435. To reach the office via email, our address is <https://dmv.nebraska.gov/mc/contact>

FEDERAL HEAVY USE TAX FILING BEGINS JULY 1ST

Anyone who registers a vehicle 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 of the Form 2290 is available almost immediately after the IRS accepts the filing. IRP renewal filing will begin October 1st, so you are encouraged to get your receipted forms renewed as soon as possible so you are prepared when filing the 2024 IRP renewal.

FROM THE AUDIT DESK - OVER-THE-ROAD FUEL SOURCE DOCUMENTS

Make sure you keep all fuel receipts, vendor fuel statements, and/or fuel credit card statements for all IFTA units. The statements must include the date, vendor's name & location, number of gallons, type of fuel, price per gallon, unit number, and the carrier's name listed on each receipt, or for each purchase on the statements. Without this information, tax-paid credit may not be allowed in an audit. *Please note regular credit card statements (such as Visa or Mastercard) or bank statements are not acceptable for an IFTA audit.*

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*
Second Quarter 2023**

Jurisdiction	Diesel	Gasoline	Gasohol	Propane	CNG
ALABAMA	\$ 0.2900	\$ 0.2800	\$ 0.2800	\$ 0.2900	\$ 0.0800
ALBERTA	\$-	\$-	\$-	\$ 0.2600	\$-
ARIZONA	\$ 0.2600	\$ 0.1800	\$ 0.1800	\$ -	\$ -
ARKANSAS	\$ 0.2840	\$ 0.2460	\$ 0.2460	\$ 0.1650	\$ 0.0500
BRITISH COLUMBIA	\$ 0.8808	\$ 0.7968	\$ 0.7968	\$ 0.3529	\$ 0.3427
CALIFORNIA	\$ 0.8530	\$ -	\$ -	\$ 0.0600	\$ 0.0887
COLORADO	\$ 0.2450	\$ 0.2400	\$ 0.2400	\$ 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	\$ 0.3500	\$ 0.3120	\$ 0.3120	\$ 0.3120	\$ 0.3120
IDAHO	\$ 0.3200	\$-	\$-	\$ 0.2320	\$ 0.3200
ILLINOIS	\$ 0.7570	\$ 0.6540	\$ 0.6540	\$ 0.6830	\$ 0.5420
INDIANA	\$ 0.5500	\$ 0.3300	\$ 0.3300	\$ -	\$ 0.5500
Surcharge	\$ -	\$ -	\$ -	\$ 0.5500	\$ -
IOWA	\$ 0.3250	\$ 0.3000	\$ 0.3000	\$ 0.3000	\$ 0.3100
KANSAS	\$ 0.2600	\$ 0.2400	\$ 0.2400	\$ 0.2300	\$ 0.2400
KENTUCKY	\$ 0.2160	\$ 0.2460	\$ 0.2460	\$ 0.2460	\$ 0.2160
Surcharge	\$ 0.1020	\$ 0.0440	\$ 0.0440	\$ 0.0440	\$ 0.1020
LOUISIANA	\$ 0.2000	\$ 0.2000	\$ 0.2000	\$ 0.1460	\$ 0.2000
MAINE	\$ 0.3120	\$ -	\$ -	\$ 0.2190	\$ 0.3078
MANITOBA	\$ 0.3872	\$ 0.3872	\$ 0.3872	\$ 0.0830	\$ 0.2766
MARYLAND	\$ 0.4345	\$ 0.4270	\$ 0.4270	\$ 0.4270	\$ 0.4270
MASSACHUSETTS	\$ 0.2400	\$ 0.2400	\$ 0.2400	\$ 0.2990	\$ 0.2990
MICHIGAN	\$ 0.4860	\$ 0.4670	\$ 0.4670	\$ 0.4860	\$ 0.4670
MINNESOTA	\$ 0.2850	\$ 0.2850	\$ 0.2850	\$ 0.2135	\$ 0.2850
MISSISSIPPI	\$ 0.1800	\$ 0.1800	\$ 0.1800	\$ 0.1700	\$ 0.2280
MISSOURI	\$ 0.2200	\$ 0.2200	\$ 0.2200	\$ 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	\$ 0.7982	\$ 0.6062	\$ 0.6062	\$ 0.3994	\$ 0.6980
NEWFOUNDLAND	\$ 0.6336	\$ 0.5130	\$-	\$ 0.4076	\$-
NEW HAMPSHIRE	\$ 0.2220	\$ -	\$ -	\$ 0.2220	\$ 0.2220
NEW JERSEY	\$ 0.4840	\$ 0.4140	\$ 0.4140	\$ 0.8340	\$-
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	\$ 0.4259	\$ 0.4287	\$ 0.4287	\$ 0.1936	\$ 0.4259
OHIO	\$ 0.4700	\$ 0.3850	\$ 0.3850	\$ 0.4700	\$ 0.4000
OKLAHOMA	\$ 0.1900	\$ 0.1900	\$ 0.1900	\$ 0.1600	\$ 0.0500
ONTARIO	\$ 0.2489	\$ 0.2489	\$ 0.2489	\$ 0.1190	\$-
OREGON	\$ -	\$ -	\$ -	\$ -	\$ -
PENNSYLVANIA	\$ 0.7850	\$ 0.6110	\$ 0.6110	\$ 0.4510	\$ 0.6110
PRINCE EDWARD ISLAND	\$ 0.7622	\$ 0.5398	\$ 0.5398	\$-	\$ 0.5050
QUEBEC	\$ 0.5587	\$ 0.5310	\$ 0.5310	\$-	\$-
RHODE ISLAND	\$ 0.3400	\$ 0.3400	\$ 0.3400	\$ 0.3400	\$ -
SASKATCHEWAN	\$ 0.4149	\$ 0.4149	\$ 0.4149	\$ 0.2489	\$-
SOUTH CAROLINA	\$ 0.2800	\$ 0.2800	\$ 0.2800	\$ 0.2800	\$ 0.2800
SOUTH DAKOTA	\$ 0.2800	\$ -	\$ -	\$ -	\$ -
TENNESSEE	\$ 0.2700	\$ 0.2600	\$ 0.2600	\$ 0.2200	\$ 0.2100
TEXAS	\$ 0.2000	\$ 0.2000	\$ 0.2000	\$ -	\$ 0.1500
UTAH	\$ 0.3640	\$ 0.3640	\$ 0.3640	\$-	\$ 0.1880
VERMONT	\$ 0.3100	\$ -	\$ -	\$ -	\$ -
VIRGINIA	\$ 0.2890	\$ 0.2800	\$ 0.2800	\$ 0.2800	\$ 0.2800
Surcharge	\$ 0.1400	\$ 0.1490	\$ 0.1490	\$ 0.1490	\$ 0.1490
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".