## STATE LICENSES AND FEES IMPOSED ON USERS OF MOTOR FUEL 1/

BASED ON INFORMATION OBTAINED FROM STATE AUTHORITIES AND ON THE LAWS OF THE STATES

TABLE MF-109 STATUS AS OF JANUARY 1, 2001

Appendiction of IFTA Docal Anisata  Certificate of luce  Anisata  Special fuel user licenses  Cordinaus.  Cardinaus.  Cardinau	AUTHORITIES A	ND ON THE LAWS OF THE STA	TES	1		1	STATUS AS OF JANUARY 1, 2001
Alternational Fuel Tox Agromatine (FIA Docal) Agromatine (FIA Docal) Alternational Fuel Docal Armsal Certificate of use Armsal Certificate of use Confinitions Alternat Association Description Association Description Descri	STATE	TYPE	TERM		ADMINISTRATIVE AGENCY		REMARKS
Anders and Special fuel user loanse Continuous Continuo	Alabama		Jan. 1-Dec. 31	21.00	Department of Revenue	Public Road and Bridge Fund	Fee set to recover costs of administering International Fuel Tax Agreement
Arkansas  Sasioine bonded user license Liquefied passpecial fuel user license Liquefied perceium Gas Board permit Liquefied Perceium Gas Board permit - Class 8  Annual Liquefied Perceium Gas Board permit - Class 8  Annual Liquefied Perceium Gas Board permit - Class 8  Annual Liquefied Perceium Gas Board permit - Class 8  Colfordo  Connecticut Motor carrier decial Colendary pear 10,000  Department of Revenue Special fuel user license  July 1-June 30  Department of Revenue  Department of Highway Safety and Motor carrier fuel tax permit  Annual  A	Alaska	Certificate of use	Annual	-	-	-	Certificate is required from buyer to purchase fuel without tax.
Distillate special laye user locations between the permit content of the permit content	Arizona	Special fuel user license	Continuous	10.00		Highway Users Revenue Fund	
Liquelled se special fuel user permit Liquelled Petroleum Gas Board permit - Claiss B Board Annual permit - Clais B Board Annual Permit A Board Annual Permit Annual Annua	Arkansas	Distillate special fuel user	Continuous		Administration, Motor Fuel	-	- -
Liquellied Petroleum Gas Board permit - Class 8  California Special fuel user permit Continuous - Board of Equalization		Liquefied gas special fuel user	Annual	Varies		Apportionment Fund	
Colorado IFTA license and decals Calendar year 10.00 Department of Revenue Special Transportation Fund Delaware Special fuel user license July 1-June 30 10.00 Department of Transportation, Motor Fuel Tax Administration Transportation Trust Fund Transportation Trust Fund Transportation Trust Fund Transportation Trust Fund Delaware Special Turnasportation Trust Fund Department of Highway Safety and Motor Vehicles Teorida Motor carrier fuel tax permit Annual Annu		'	Annual	200.00	Liquefied Petroleum Gas Board	'	-
Connecticut Motor carrier decal Delaware Special fuel user license July 1-June 30 10.00 Department of Transportation, Motor Fuel Tax Administration  Dist. of Cot. Florida Motor carrier fuel tax permit Annual Annual Jopantment of Highway Safety and Motor Vehicles Special Fund Fuel Tax Collection Trust Fund Not applicable to motor carriers in other IFTA member jurisdictions. Motor Fuel Tax Unit  Department of Revenue, Motor Fuel Tax Unit  Tax Commission Administration  Tax Commission Administr	California	Special fuel user permit	Continuous	-	Board of Equalization	-	-
Delaware Special fuel user license July 1-June 30 10.00 Department of Transportation, Motor Fuel Tax Administration  Dist. of Col.  Florida Motor carrier fuel tax permit Annual 4.00 Department of Highway Safety and Motor Vehicles  Georgia Motor carrier fuel tax permit Annual 3.00 Department of Revenue, Motor Fuel Tax Unit General Fund Fee is per vehicle of more than 2 at (including busse), road tractors and 2-axie vehicles over 26,000 lbs. g.v.v.  Hawaii Continuous Fir A permit Annual 3.75 Department of Revenue Motor Fuel Tax Fund Fir A permit Fir A permit Annual 4.00 Department of Revenue Motor Fuel Tax Fund Fir A permit Fir A permit Processing Fir A permit F	Colorado	IFTA license and decals	Calendar year	-	Department of Revenue	General Fund	-
Dist. of Col.  Florida Motor carrier fuel tax permit Annual 4.00 Department of Highway Safety and Motor Vehicles  Georgia Motor carrier fuel tax permit Annual 3.00 Department of Revenue, Motor Fuel Tax Unit General Fund Fee is per vehicle of more than 2 at (including buses), road tractors and 2-aal vehicles over 26,000 lbs. g.v.w.  Hawaii Continuous Annual 3.75 Department of Revenue Motor Fuel Tax Unit FTA permit FTA permit PTA permit P	Connecticut	Motor carrier decal	Calendar year	10.00	Department of Revenue Services	Special Transportation Fund	-
Florida Motor carrier fuel tax permit Annual 4.00 Department of Highway Safety and Motor Vehicles  Georgia Motor carrier fuel tax permit Annual 3.00 Department of Revenue, Motor Fuel Tax Unit Fee is per vehicle of more than 2 at (including buses), road tractors and 2-axie vehicles over 26,000 lbs. g.v.w.  Idaho Special fuel user permit IFTA permit Annual 4.00  Illinois MFUT / IFTA decal Annual 3.75 Department of Revenue Motor Fuel Tax Fund - Annual Indiana Eligible purchaser Continuous - Department of Revenue Wotor Vehicle Highway Account - Department of Revenue International Fuel Tax Agreement 1 Year 1.00 Department of Revenue State highway fund Authorized in lieu of motor fuel tax Kentucky Motor carrier fuel tax permit Annual - Transportation Cabinet Road Fund Short-term permits available for but and any truck or tractor-trailer	Delaware	Special fuel user license	July 1-June 30	10.00		Transportation Trust Fund	
Annual 3.00 Department of Revenue, Motor Fuel Tax Fund - Indiana Eligible purchaser Continuous - Iowa user's license Continuous - Indiana Refund permit Liquefied petroleum license International Fuel Tax Agreement 1 Year Agreement Motor carrier fuel trip permit 1 Trip through State  Kentucky Motor carrier fuel tax permit Annual 3.00 Department of Revenue State highway fund Short-rem permits available for but and any truck or tractor-trailer	Dist. of Col.	-	-	-	-	-	-
Hawaii Continuous Continuous Annual Special fuel user permit Annual Annual Special Tax Division Motor Fuel Tax Edition Motor Fuel Tax Fund Continuous Continuous Annual Special Tax Division Motor Vehicle Highway Account Continuous C	Florida	Motor carrier fuel tax permit	Annual	4.00		Fuel Tax Collection Trust Fund	
Idaho Special fuel user permit Continuous - Annual 4.00  Illinois MFUT / IFTA decal Annual 3.75  Indiana Eligible purchaser Continuous - Special Tax Division Motor Fuel Tax Fund - Special Tax Division Motor Vehicle Highway Account - Special Tax	Georgia	Motor carrier fuel tax permit	Annual	3.00	· ·	General Fund	and 2-axle vehicles over
Illinois MFUT / IFTA decal Annual 4.00  Indiana Eligible purchaser Continuous - Special Tax Division Motor Vehicle Highway Account  Iowa user's license Continuous - Department of Revenue  Kansas Refund permit Liquefied petroleum license International Fuel Tax Agreement Motor carrier fuel trip permit 1 Trip through State  Motor Carrier fuel tax permit Annual - Transportation Cabinet Road Fund Short-term permits available for bus and any truck or tractor-trailer	Hawaii	-	-	-	-	-	-
Indiana Eligible purchaser Continuous - Special Tax Division Motor Vehicle Highway Account -  User's license Continuous - Department of Revenue   Kansas Refund permit Liquefied petroleum license International Fuel Tax Agreement Motor carrier fuel trip permit 1 Trip through State	Idaho	•			Tax Commission	Tax Commission Administration	:
Iowa user's license Continuous - Department of Revenue	Illinois	MFUT / IFTA decal	Annual	3.75	Department of Revenue	Motor Fuel Tax Fund	-
Kansas Refund permit 3 Years 6.00 Department of Revenue, Motor Fuel Tax Section - Fuel Tax Section Customer Relations, Oil, Gas, Petroleum Segment 1 Trip through State 1 Transportation Cabinet Road Fund Short-term permits available for but and any truck or tractor-trailer	Indiana	Eligible purchaser	Continuous	-	Special Tax Division	Motor Vehicle Highway Account	-
Liquefied petroleum license International Fuel Tax Agreement  Motor carrier fuel trip permit  Kentucky  Motor carrier fuel tax permit  Annual  5.00  Fuel Tax Section Customer Relations, Oil, Gas, Petroleum Segment  1 Trip through State  1 User  1 Trip through State  5.00  Fuel Tax Section Customer Relations, Oil, Gas, Petroleum Segment  1 Trip through State  1 Trip through State  1 Transportation Cabinet  Road Fund  Short-term permits available for but and any truck or tractor-trailer	Iowa	user's license	Continuous	-	Department of Revenue	-	-
Kentucky Motor carrier fuel tax permit Annual - Transportation Cabinet Road Fund Short-term permits available for but and any truck or tractor-trailer	Kansas	Liquefied petroleum license International Fuel Tax		5.00	Fuel Tax Section Customer Relations, Oil, Gas,	General Fund	Rate: 10.00 first vehicle, 1.00 each additional vehicle
and any truck or tractor-trailer		Motor carrier fuel trip permit		10.00	Department of Revenue	State highway fund	Authorized in lieu of motor fuel tax
combination with 3 or more axles.	Kentucky	Motor carrier fuel tax permit	Annual	-	Transportation Cabinet	Road Fund	

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TABLE MF-109 STATUS AS OF JANUARY 1, 2001

7.61.161.11.267	IND ON THE LAWS OF THE STATE	<u> </u>				STATUS AS OF JANUARY 1, 2001
STATE	TYPE	TERM	RATE (\$)	ADMINISTRATIVE AGENCY	DISPOSITION OF REVENUE 2/	REMARKS
Louisiana	Special fuel user license	Continuous	-	Department of Revenue	-	-
Maine	Special fuel user license/decal	Annual	5.00 per truck	Bureau of Motor Vehicles	State highway fund	-
Maryland	Special fuel user license	Annual	-	Comptroller, Motor Fuel Tax Division	Transportation Trust Fund, Waterways Improvement Fund and Fisheries Research and Development Fund.	-
Massachusetts	IFTA permit Special fuel supplier license Special fuel user-seller license	Calendar year	8.00 1.00 1.00	Department of Revenue	Highway Fund	Fee is per motor carrier fleet
Michigan	Diesel motor carriers (3 or more axles, over 26,000 pounds)	Calendar year	-	Department of Treasury, Motor Fuel Tax Division	Transportation Fund	Pays 6 cents per gallon less at pump. Quarterly report required.
Minnesota	Special fuel bulk purchaser license	Dec. 1-Nov. 30	25.00	Department of Revenue, Petroleum Division	General Fund	-
Mississippi	-	-	-	-	-	-
Missouri	Special fuel user license	Continuous	-	Department of Revenue	-	-
Montana	IFTA license	Calendar year	2.00	Department of Transportation	General Fund	IFTA Decal fee is \$2.00 per vehicle.
Nebraska	Fuel Permit	72 Hours	2.00	Department of Motor Vehicles	Highway Trust Fund	Imposed on IFTA qualified vehicles entering the State, but not IFTA licensed.
Nevada	Special fuel user's license	Calendar year	-	Department of Motor Vehicles and Public Safety, Motor Carrier Division		-
New Hampshire	Special fuel user license	Jan. 1-Dec. 31	5.00	Department of Safety, Road Toll Administration	Highway Fund	-
New Jersey	Special fuel seller/user license	3 years	150.00	Division of Taxation	General Fund	-
New Mexico	Temporary special fuel user permit	48 hours	5.00	Motor Transportation Division	Road Fund	Fee is per vehicle.
New York	-	-	-	-	-	-
North Carolina 3/	Highway fuel use tax registration	Annual	-	Department of Revenue, Motor Fuel Tax Division		Applies to vehicles with 3 or more axles, 2-axle vehicles over 26,000 lbs. g.v.w., and combinations over 26,000 lbs. g.v.w
North Dakota	-	-	-	-	-	-
Ohio	-	-	-	-	-	Ohio requires a permit, but does not charge a fee.
Oklahoma	Special fuel dealers license	Continuous	1,000.00	Tax Commission	Retained by Tax Commission to defray unpaid accounts	-

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STATE	TYPE	TERM	RATE (\$)	ADMINISTRATIVE AGENCY	DISPOSITION OF REVENUE 2/	REMARKS
Oregon	Special fuel user license	Continuous	-	Department of Transportation	-	No license required for vehicle with gross combined weight less than 26,000 lbs. if tax paid at time of sale.
Pennsylvania	Alternative fuel dealer-user license	Continuous	-	Department of Revenue, Bureau of Motor Fuel Taxes		-
Rhode Island	-	-	-	-	-	-
South Carolina	User identification	2 years	-	Department of Public Safety	Highway Fund, additional fee to Motor Transportation Fund for distribution to incorporated areas.	-
South Dakota	Special fuel user license	Annual	-	Department of Revenue, Motor Vehicle Division	-	-
Tennessee	Limited user permit	Continuous	-	Department of Revenue	-	-
Texas	Refund filing fee Interstate trucker, gasoline and diesel fuel Interstate trucker permit, liquefied gas Diesel fuel user Diesel prepaid user and liquefied gas prepaid user	Continuous  Continuous  Continuous  Annual	1.50 - - - -	Comptroller of Public Accounts	Comptroller's enforcement	
Utah 4/	Special fuel user permit	Annual	-	Tax Commission	Transportation Fund	-
Vermont	Special fuel powered motor vehicle license fee	Annual	See remarks	Department of Motor Vehicles	Transportation Fund	Fuel user license incorporated into registration fee (Vermont registered only). Fuel user license required for vehicles registered in other States. (See also Table MV-103.)
Virginia	Bulk user license	Continuous	-	Department of Motor Vehicles	-	
Washington	IFTA license Refund permit	Annual Continuous		Department of Licensing, Prorate and Fuel Tax Services	Motor Vehicle Fund -	
West Virginia	Motor carrier road tax and/or IFTA decal	Jan.1-Dec. 31	5.00	Department of Transportation, Division of Motor Vehicles	State Road Fund	Fee is per vehicle.
Wisconsin	Supplier license	Continuous	-	Department of Revenue	Transportation Fund	
Wyoming	Special fuel user license	Continuous	10.00	Department of Transportation	Department of Transportation	-
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<sup>1/</sup> The licenses and fees given in this table are in most cases for the purpose of defraying the costs of regulating the distribution of motor fuel and allied products. Several States provide temporary user permits for vehicles that are not customarily operated in the State. These temporary permits are not shown in this table.

<sup>2/</sup> Information shown is as reported by the States and may not be complete in some cases.

<sup>3/</sup> Only vehicles weighing 26,000 pounds or more or having three or more axles are required to carry a permit.

<sup>4/</sup> Interstate trucks weighing 26,000 lbs. or more or having 3 or more axles are required to carry a permit. If licensed under IFTA, no fee is charged. Otherwise fees are \$40.00 for combination truck and \$20.00 for single-unit truck.