

Summary of Survey on State Capability to Report Motor-Fuel

Background

In February 1999, a Survey of State Capability to Report Motor-Fuel was conducted by the American Association of State Highway and Transportation Officials (AASHTO) and the Federation of Tax Administrators (FTA). This Survey was the result of a recommendation by the Motor-Fuel Reporting Information Committee. This Committee is comprised of State transportation and taxation official as well as AASHTO and FTA and others, who are assisting FHWA review and improve the quality of State-reported motor-fuel.

In addition to general statistical, tabular, and policy evaluation uses, State motor-fuel information is used as a formula factor to attribute Highway Trust Fund receipts to the States. This is a TEA-21 formula factor in the distribution of Minimum Guarantee funds, Surface Transportation Program funds, and Interstate Maintenance funds (commercial vehicle contributions). Highway use of diesel is also a formula factor in the distribution of National Highway System funds to the States. The following shows the use of these factors in FY 1999:

- C Highway Trust Fund payments to the Highway Account is used as a 35 percent factor for Surface Transportation Program funds (\$1.7 billion);
- C Commercial vehicle contributions to the highway account (based on highway use of diesel) is used as a 1/3 factor for Interstate Maintenance funds (\$1.2 billion);
- C Diesel fuel used on highways is used as a 30 percent factor for National Highway System program funds (\$1.4 billion) and;
- C The Minimum Guarantee, which ensures that States receive at least 90.5 percent of their percent of Highway Trust Fund payments, is about \$5.7 billion.

The Motor-Fuel Reporting Information Committee met for the first time in December 1998. This Committee appointed a Subcommittee on State reporting which developed the Survey questions. survey was designed to gauge State reporting capabilities to furnish FHWA needed motor-fuel information. The Survey was mailed and/or e-mailed to AASHTO Member States as well as to the staff level data analysts in State transportation and revenue departments who prepare this data for FHWA.

The twenty-two question survey was developed to gather information first by fuel type and by use to determine the extent to which States are able to report the needed information.

Key issues covered by the survey included:

- C State-gasohol reporting;
- C International Fuel Tax Agreement Reporting;
- C Public Use of Diesel;
- C Alternative Fuels;
- C Native American Reporting and;
- C Flat percent losses.

The survey recognized that States would not be able to provide much of the detail and that it

would ultimately be necessary for FHWA to revise State-reported data and to model other aspects of it.

Results

State response rates to the survey exceeded expectations. All fifty States as well as the District of Columbia replied to the survey. The survey results indicate that generally the States are reporting motor-fuel data consistent with the *Guide to Reporting Highway Statistics*. The survey also helped to pinpoint State-to-State variations. A discussion of some significant results follows:

- C State-gasohol reporting (Questions 7-13) - Federal taxation of gasohol differs from State taxation of gasohol. At the Federal level, three different types of gasohol are taxed at three different rates according to alcohol content. (5.7-7.7%, 7.7-10%, and over 10 percent). However, few States tax gasohol this way, and most States tax gasohol at the same rate as gasoline. Written comments indicated that because most States tax both gasoline and gasohol at the same rates that tax receipts are combined for these fuel types and the States would not be able to furnish the Federal detail required.
- C International Fuel Tax Agreement Reporting (Question 14) - As a result of ISTEA legislation, States (except for Alaska and Hawaii) are required to become IFTA members. Under IFTA protocols, interstate motor-carriers pay motor-fuel taxes to their base State (typically the State where the carrier's business is headquartered) and report distances traveled in all States in which the motor carrier operates. On a quarterly basis, the States adjust tax revenues among themselves to allocate motor carrier tax revenues to the State in which the travel took place. Net gallons taxed in this process are to be reported to FHWA. Inferring from the survey results, it seems that a some States may be having trouble reporting IFTA amounts on a net basis.
- C Public Use of Diesel (Questions 15-19) - TEA-21 provides that National Highway System funds be apportioned on "total diesel fuel used on highways". Historically, FHWA had chosen to show private and commercial use diesel fuel. This was because States were not able to provide detail on State, county, municipal, and public school use of diesel. survey shows that only a few States can actually provide public use of diesel fuel (10 can give State use, 7 County use, 7 municipal use, and 6 public school use).
- C Alternative Fuels (Questions 20-21) - Most States are not able to report on the Federally-taxed fuels such as LPG, LNG, and 85 percent alcohol or other alternative fuels. With respect to total highway use, uses of these fuels are not seen as significant at the present time.
- C Native Americans (Question 22-23) - For most of States, motor-fuel sales on Native American trust lands are not a reporting issue. For some States, there are no Native American trust land; for others States, little or no fuel is sold on Native American trust lands, treaties between States and Native Americans cover motor-fuel reporting. In a few

States, Native American reporting may be an issue. In any case, most States do not currently report motor-fuel sold on Native American Reservations. (only 12 States can report gasoline; 10 diesel; and 8 gasohol)receive reporting from Native-Americans.

- C Flat Percentage Losses (Questions 4,12, and 18) - States vary in the way they treat flat percentage losses. Most States do not allow them; others allow up to three percent. Ten States allow flat percent gasoline losses (1/4% -- 2 1/4%); six States allow flat percent gasohol losses (1/4% to 3%); and seven allow diesel losses (1/4% to 2%). Current FHWA policy is to cap gasoline and gasohol losses at one-percent of gross volume reported.

Subcommittee Action

State Survey Subcommittee, comprised of members from Florida, New York, and Texas, is evaluating the Survey results. It will report to the Committee in September 1999. It is concentrating on issues related to IFTA, public use of diesel, Native Americans, and flat percentage losses.

Results
State Survey of Motor-Fuel Reporting
American Association of State Highway and Transportation Officials
and
Federation of Tax Administrators
in partnership with FHWA
June 1999

Motor Fuel Type: Gasoline

1. **Highway Use** - Is your State able to furnish FHWA tax-based data for gasoline fuel used on highways for:

	Y	N
a. Private use	8	43
b. Commercial use	9	42
c. U.S. Government use	22	29
d. State Government use	11	40
e. County Government use (excluding public schools)	7	43
f. Municipal Government use (excluding public schools)	7	44
g. Public school use	6	45

Remarks (i.e., explanation of “no” answers - degree of State effort involved to furnish data where answers are now “no”, potential for providing reliable estimates etc.)

2. **Off-Highway Use** (Agriculture, aviation, industrial and commercial, construction, marine, and miscellaneous) - Is your State able to furnish FHWA tax-based or otherwise statistically sound data for gasoline fuel used off-highways for:

	Y	N
a. Private use	8	43
b. Commercial use	11	40
c. U.S. Government use	8	42
d. State Government use	6	44
e. County Government use (excluding public schools)	5	45
f. Municipal Government use (excluding public schools)	5	45
g. Public school use	3	47

Remarks (i.e explanation of “no” answers - degree of State effort involved to furnish data where answers are now “no”, possibility of reliable estimates etc.)

3. **Loss Allowances** - Is your State able to furnish FHWA tax-based data for flat - percent gasoline losses for:

	Y	N
a. Private use	3	48
b. Commercial use	3	48
c. U.S. Government use	3	48
d. State Government use	4	47
e. County Government use (excluding public schools)	3	47
f. Municipal Government use (excluding public schools)	3	47

g. Public school use 3 48

Remarks (i.e explanation of “no” answers - degree of State effort involved to furnish data where answers are now “no”, potential for providing reliable estimates etc.)

4. If yes, what percent is used for losses? Various. Range from 1/4% to 3%.

Losses - Is your State able to furnish FHWA tax-based data for actual gasoline losses for:

	Y	N
a. Private use	6	45
b. Commercial use	6	45
c. U.S. Government use	6	45
d. State Government use	5	46
e. County Government use (excluding public schools)	5	45
f. Municipal Government use (excluding public schools)	5	46
g. Public school use	3	48

Remarks (i.e explanation of “no” answers - degree of State effort involved to furnish data where answers are now “no”, potential for providing reliable estimates etc.)

6. If yes, what percent is used for losses? Various

Motor Fuel Type: Gasohol

7. **5.7 - 7.7 Percent Highway Use** - Is your State able to furnish FHWA tax-based data for gasohol fuel whose alcohol content is at least 5.7 percent but less than 7.7 percent used on highways for:

	Y	N
a. Private use	1	50
b. Commercial use	1	50
c. U.S. Government use	1	50
d. State Government use	0	51
e. County Government use (excluding public schools)	0	50
f. Municipal Government use (excluding public schools)	0	51
g. Public school use	0	51

Remarks (i.e explanation of “no” answers -- degree of State effort involved to furnish data where answers are now “no”, potential for providing reliable estimation etc.)

8. **7.7 - 10 Percent Highway Use** - Is your State able to furnish FHWA tax-based data for gasohol fuel whose alcohol content is at least 7.7 percent but less than 10.0 percent used on highways for:

	Y	N
a. Private use	0	51
b. Commercial use	0	51
c. U.S. Government use	2	49
d. State Government use	0	51
e. County Government use (excluding public schools)	0	50
f. Municipal Government use (excluding public schools)	0	51
g. Public school use	0	51

Remarks (i.e explanation of “no” answers -- degree of State effort involved to furnish data where answers are now “no”, potential for providing reliable estimation etc.)

9. 10 Percent Highway Use - Is your State able to furnish FHWA tax-based data for gasohol fuel whose alcohol content is at 10.0 percent or more used on highways for:

	Y	N
a. Private use	1	50
b. Commercial use	1	50
c. U.S. Government use	4	46
d. State Government use	1	49
e. County Government use (excluding public schools)	1	49
f. Municipal Government use (excluding public schools)	1	49
g. Public school use	0	50

Remarks (i.e explanation of “no” answers -- degree of State effort involved to furnish data where answers are now “no”, potential for providing reliable estimation etc.)

10. Off- Highway Use - Is your State able to furnish FHWA tax-based data for gasohol fuel used off-highways for:

	Y	N
a. Private use	1	50
b. Commercial use	3	48
c. U.S. Government use	2	48
d. State Government use	3	47
e. County Government use (excluding public schools)	2	48
f. Municipal Government use (excluding public schools)	2	48
g. Public school use	2	48

Remarks (i.e explanation of “no” answers - degree of State effort involved to furnish data where answers are now “no”, potential for providing reliable estimation etc.)

11. Loss Allowance - Is your State able to furnish FHWA tax-based data for flat - percent actual gasohol losses for:

	Y	N	
a. Private use	0	51	
b. Commercial use	0	51	
c. U.S. Government use	2	49	
d. State Government use		0	51
e. County Government use (excluding public schools)	0	50	
f. Municipal Government use (excluding public schools)	0	51	
g. Public school use	0	51	

Remarks (i.e explanation of “no” answers -- degree of State effort involved to furnish data where answers are now “no”, potential for providing reliable estimation etc.)

12. If yes, what percent is used for losses? Various. Range from 1/4% to 3%.

13. **Actual Losses** - Is your State able to furnish FHWA tax-based data for actual gasohol losses for:

	Y	N
a. Private use	1	50
b. Commercial use	1	50
c. U.S. Government use	2	49
d. State Government use	1	50
e. County Government use (excluding public schools)	1	50
f. Municipal Government use (excluding public schools)	1	50
g. Public school use	1	50

Remarks (i.e explanation of “no” answers - degree of State effort involved to furnish data where answers are now “no”, potential for providing reliable estimates etc.)

Motor Fuel Type: Diesel

International Fuel Tax Agreement (IFTA) Diesel Data

14. **IFTA** - Is your State currently reporting net interstate motor-carrier (excluding refunds to other States) data under IFTA agreement?

Y	N
44	7

Remarks (i.e explanation of “no” answers, what work would be involved to get data where answers “no”)

Non-International Fuel Tax Agreement (IFTA) Diesel Data

15. **Highway Use** - Is your State able to furnish FHWA tax-based data for diesel fuel used on highways for users not covered by International Fuel Tax Agreements:

	Y	N
a. Private use	6	45
b. Commercial use	7	44
c. U.S. Government use	13	38
d. State Government use	10	41
e. County Government use (excluding public schools)	7	43
f. Municipal Government use (excluding public schools)	7	44
g. Public school use	6	45

Remarks (i.e explanation of “no” answers - degree of State effort involved to furnish data where answers are now “no”, potential for providing reliable estimates etc.)

16. **Off-Highway Use** - Is your State able to furnish FHWA tax-based data for diesel fuel used off-highways for:

	Y	N
a. Private use	6	45
b. Commercial use	7	44
c. U.S. Government use	6	44
d. State Government use	5	45
e. County Government use (excluding public schools)	5	45
f. Municipal Government use (excluding public schools)	5	45
g. Public school use	3	47

Remarks (i.e explanation of “no” answers - degree of State effort involved to furnish data where answers are now “no”, potential for providing reliable estimates etc.)

17. **Loss Allowances** - Is your State able to furnish FHWA tax-based data for flat - percent diesel losses for:

	Y	N
a. Private use	3	48
b. Commercial use	4	47
c. U.S. Government use	3	48
d. State use	4	47
e. County use (excluding public schools)	3	47
f. Municipal use (excluding public schools)	3	48
g. Public school use	3	48

Remarks (i.e explanation of “no” answers, what work would be involved to get data where answers “no”)

18. If yes, what percent is used? Various. Range from 1/2% to 2%

19. **Actual Losses** - Is your State able to furnish FHWA tax-based data for actual diesel losses for:

Y	N
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a. Private use	5	46
b. Commercial use	6	45
c. U.S. Government use	4	47
d. State Government use	5	46
e. County Government use (excluding public schools)	4	46
f. Municipal Government use (excluding public schools)	4	47
g. Public school use	3	48

Remarks (i.e explanation of “no” answers - degree of State effort involved to furnish data where answers are now “no”, potential for providing reliable estimates etc.)

Motor Fuel Type: Other

20. Highway Use - Is your State able to furnish the number of gallons used on public highways the following other fuels:

	Y	N
a. Liquefied Petroleum Gas (LPG)	20	31
b. Liquefied Natural Gas (LNG)	8	43
c. Neat alcohol (85% alcohol)	4	47
d. Compressed natural Gas (CNG)	15	36
e. Kerosene	5	46

Remarks (i.e explanation of “no” answers - degree of State effort involved to furnish data where answers are now “no”, potential for providing reliable estimates etc.)

21. **Extent of Other Fuels** - If “yes” answers were provided to questions 20, approximately what percentage of total motor-fuel used on highways would be included under these other fuel? (Check one)

- a. Less than one percent 18
- b. One - five percent 2
- c. More than five percent 0

Note - Kerosene in State of Alaska exceeds 5 percent.

22. **Native Americans** : Is your State currently reporting motor-fuel purchased on Native American Reservations?

	Y	N
a. Gasoline	12	39
b. Diesel	10	41
c. Gasohol	8	43

Remarks (i.e explanation of “no” answers - degree of State effort involved to furnish data where answers are now “no”, potential for providing reliable estimates etc.)

1 GAS:HWY USE

States	a(Private)		b(Commercial)		c (US)		d (State)		e (County)		f (Municipal)		g (Public school)		TOTAL
	Y	N	Y	N	Y	N	Y	N	Y	N	Y	N	Y	N	
Alabama	X		X		X			X		X			X		7
Alaska		X		X	X			X				X		X	6
Arizona		X		X		X		X		X		X		X	7
Arkansas		X		X		X		X		X		X		X	7
California		X		X	X	X		X		X		X		X	7
Colorado		X		X	X		X		X		X			X	7
Connecticut		X		X		X		X		X		X		X	7
Delaware	X		X		X		X		X		X			X	7
Dist. of Col.		X	X		X		X			X		X		X	7
Florida		X		X		X		X		X		X		X	7
Georgia		X		X		X		X		X		X		X	7
Hawaii		X		X		X		X		X		X		X	7
Idaho		X		X		X		X		X		X		X	7
Illinois		X		X		X		X		X		X		X	7
Indiana		X		X		X		X		X		X		X	7
Iowa	X		X		X		X		X		X			X	7
Kansas		X		X		X		X		X		X		X	7
Kentucky		X		X		X		X		X		X		X	7
Louisiana		X		X	X			X		X		X			7
Maine		X		X		X		X		X		X		X	7
Maryland		X		X	X			X		X		X		X	7
Massachusetts		X		X		X		X		X		X		X	7
Michigan		X		X	X		X		X		X		X		7
Minnesota		X		X	X			X		X		X		X	7
Mississippi		X		X		X		X		X		X		X	7
Missouri		X		X	X			X		X		X		X	7
Montana		X		X		X		X		X		X		X	7
Nebraska		X		X	X			X		X		X		X	7
Nevada		X		X		X	X			X		X		X	7
New Hampshire		X		X		X		X		X		X		X	7
New Jersey	X		X		X		X		X		X			X	7
New Mexico	X		X		X		X		X		X			X	7
New York	X		X		X		X		X		X		X		7
North Carolina		X		X	X		X			X		X		X	7
North Dakota	X		X		X			X				X		X	7
Ohio		X		X		X		X		X		X		X	7
Oklahoma	X		X			X		X		X		X		X	7
Oregon		X		X		X		X		X		X		X	7
Pennsylvania		X		X	X		X			X		X		X	7
Rhode Island		X		X	X			X		X		X		X	7
South Carolina		X		X	X			X		X		X		X	7
South Dakota		X		X		X		X		X		X		X	7
Tennessee		X		X		X		X		X		X		X	7
Texas		X		X		X		X		X		X		X	7
Utah		X		X		X		X		X		X		X	7
Vermont		X		X		X		X		X		X		X	7
Virginia		X		X		X		X		X		X		X	7
Washington		X		X		X		X		X		X		X	7
West Virginia		X		X		X		X		X		X		X	7
Wisconsin		X		X	X			X		X		X		X	7
Wyoming		X		X	X		X		X		X		X		7
Total	8	43	9	42	22	29	11	40	7	43	7	44	6	45	349

2 GAS:OFF HWY USE

States	a(Private)		b(Commercial)		c (US)		d (State)		e (County)		f (Municipal)		g (Public school)		TOTAL
	Y	N	Y	N	Y	N	Y	N	Y	N	Y	N	Y	N	
Alabama		X		X		X		X		X		X		X	7
Alaska		X		X											2
Arizona	X		X			X		X		X		X		X	7
Arkansas		X		X		X		X		X		X		X	7
California		X		X		X		X		X		X		X	7
Colorado		X		X		X		X		X		X		X	7
Connecticut		X		X		X		X		X		X		X	7
Delaware		X		X		X		X		X		X		X	7
Dist. of Col.		X		X	X		X		X		X		X		7
Florida		X		X		X		X		X		X		X	7
Georgia		X		X		X		X		X		X		X	7
Hawaii		X		X		X		X		X		X		X	7
Idaho		X		X		X		X		X		X		X	7
Illinois		X		X		X		X		X		X		X	7
Indiana	X		X		X		X		X		X		X		7
Iowa	X		X			X		X		X		X		X	7
Kansas	X		X			X	X		X		X		X		7
Kentucky		X		X		X		X		X		X		X	7
Louisiana		X		X		X		X		X		X		X	7
Maine		X		X		X		X		X		X		X	7
Maryland		X	X			X		X		X		X		X	7
Massachusetts		X		X		X		X		X		X		X	7
Michigan		X		X		X		X		X		X		X	7
Minnesota		X		X	X			X		X		X		X	7
Mississippi		X		X		X		X		X		X		X	7
Missouri		X		X		X		X		X		X		X	7
Montana		X		X		X		X		X		X		X	7
Nebraska	X		X			X		X		X		X		X	7
Nevada		X	X			X		X		X		X		X	7
New Hampshire		X		X		X		X		X		X		X	7
New Jersey	X		X		X		X		X	X		X		X	7
New Mexico	X		X		X		X		X		X		X		7
New York		X		X		X		X		X		X		X	7
North Carolina		X		X		X		X		X		X		X	7
North Dakota		X	X			X	X		X		X		X		7
Ohio		X		X		X		X		X		X		X	7
Oklahoma		X		X		X		X		X		X		X	7
Oregon	X		X		X		X		X		X		X		7
Pennsylvania		X		X		X		X		X		X		X	7
Rhode Island		X		X		X		X		X		X		X	7
South Carolina		X		X	X			X		X		X		X	7
South Dakota		X		X		X		X		X		X		X	7
Tennessee		X		X		X		X		X		X		X	7
Texas		X		X		X		X		X		X		X	7
Utah		X		X		X		X		X		X		X	7
Vermont		X		X		X		X		X		X		X	7
Virginia		X		X		X		X		X		X		X	7
Washington		X		X		X		X		X		X		X	7
West Virginia		X		X		X		X		X		X		X	7
Wisconsin		X		X		X		X		X		X		X	7
Wyoming		X		X	X		X		X		X		X		7
Total	8	43	11	40	8	42	6	44	5	45	5	45	3	47	352

3 GAS:LOSS ALLOWANCES

States	a(Private)		b(Commercial)		c (US)		d (State)		e (County)		f (Municipal)		g (Public school)		TOTAL
	Y	N	Y	N	Y	N	Y	N	Y	N	Y	N	Y	N	
Alabama		X		X		X		X		X				X	7
Alaska		X		X		X		X				X		X	6
Arizona		X		X		X		X		X		X		X	7
Arkansas		X		X		X		X		X		X		X	7
California		X		X		X		X		X		X		X	7
Colorado		X		X		X		X		X		X		X	7
Connecticut		X		X		X		X		X		X		X	7
Delaware		X		X		X		X		X		X		X	7
Dist. of Col.		X		X		X		X		X		X		X	7
Florida		X		X		X		X		X		X		X	7
Georgia		X		X		X		X		X		X		X	7
Hawaii		X		X		X		X		X		X		X	7
Idaho		X		X		X		X		X		X		X	7
Illinois		X		X		X		X		X		X		X	7
Indiana		X		X		X		X		X		X		X	7
Iowa		X		X		X		X		X		X		X	7
Kansas		X		X		X		X		X		N		X	7
Kentucky		X		X		X		X		X		X		X	7
Louisiana		X		X		X		X		X		X		X	7
Maine		X		X		X		X		X		X		X	7
Maryland		X		X		X		X		X		X		X	7
Massachusetts		X		X		X		X		X		X		X	7
Michigan		X		X		X		X		X		X		X	7
Minnesota		X		X		X		X		X		X		X	7
Mississippi		X		X		X		X		X		X		X	7
Missouri		X		X		X		X		X		X		X	7
Montana		X		X		X		X		X		X		X	7
Nebraska		X		X		X		X		X		X		X	7
Nevada		X		X		X	X			X		X		X	7
New Hampshire		X		X		X		X		X		X		X	7
New Jersey	X		X		X		X		X	X		X		X	7
New Mexico		X		X		X		X		X		X		X	7
New York		X		X		X		X		X		X		X	7
North Carolina		X		X		X		X		X		X		X	7
North Dakota		X		X		X		X		X		X		X	7
Ohio		X		X		X		X		X		X		X	7
Oklahoma		X		X		X		X		X		X		X	7
Oregon		X		X		X		X		X		X		X	7
Pennsylvania		X		X		X		X		X		X		X	7
Rhode Island		X		X		X		X		X		X		X	7
South Carolina	X		X		X		X		X		X		X		7
South Dakota		X		X		X		X		X		X		X	7
Tennessee		X		X		X		X		X		X		X	7
Texas		X		X		X		X		X		X		X	7
Utah		X		X		X		X		X		X		X	7
Vermont		X		X		X		X		X		X		X	7
Virginia		X		X		X		X		X		X		X	7
Washington		X		X		X		X		X		X		X	7
West Virginia		X		X		X		X		X		X		X	7
Wisconsin		X		X		X		X		X		X		X	7
Wyoming	X		X		X		X		X		X		X		7
Total	3	48	3	48	3	48	4	47	3	47	3	48	2	49	356

4 GAS: LOSSES

States	Loss %
Alabama	NA
Alaska	NA
Arizona	NA
Arkansas	NA
California	NA
Colorado	NA
Connecticut	NA
Delaware	ACTUAL
Dist. of Col.	NA
Florida	NA
Georgia	NA
Hawaii	NA
Idaho	NA
Illinois	NA
Indiana	1.6
Iowa	1.67
Kansas	NA
Kentucky	2.25
Louisiana	NA
Maine	NA
Maryland	ACTUAL
Massachusetts	NA
Michigan	1.5
Minnesota	NA
Mississippi	NA
Missouri	3
Montana	NA
Nebraska	NA
Nevada	2
New Hampshire	NA
New Jersey	.0025
New Mexico	NA
New York	ACTUAL
North Carolina	NA
North Dakota	NA
Ohio	NA
Oklahoma	NA
Oregon	NA
Pennsylvania	ACTUAL
Rhode Island	NA
South Carolina	NA
South Dakota	NA
Tennessee	NA
Texas	NA
Utah	2
Vermont	NA
Virginia	NA
Washington	1/4%
West Virginia	NA
Wisconsin	NA
Wyoming	1
TOTAL	51

5 GAS:ACTUAL LOSSES

States	a(Private)		b(Commercial)		c (US)		d (State)		e (County)		f (Municipal)		g (Public school)		TOTAL
	Y	N	Y	N	Y	N	Y	N	Y	N	Y	N	Y	N	
Alabama		X		X		X		X		X		X		X	7
Alaska		X		X	X			X				X		X	6
Arizona	X		X			X	X		X		X		X		7
Arkansas		X		X		X		X		X		X		X	7
California		X		X		X		X		X		X		X	7
Colorado		X		X		X		X		X		X		X	7
Connecticut		X		X		X		X		X		X		X	7
Delaware		X		X		X		X		X		X		X	7
Dist. of Col.		X	X		X			X		NA		NA		NA	7
Florida		X		X		X		X		X		X		X	7
Georgia		X		X		X		X		X		X		X	7
Hawaii		X		X		X		X		X		X		X	7
Idaho		X		X		X		X		X		X		X	7
Illinois		X		X		X		X		X		X		X	7
Indiana		X		X		X		X		X		X		X	7
Iowa	X			X		X		X		X		X		X	7
Kansas		X		X		X		X		X		X		X	7
Kentucky		X		X		X		X		X		X		X	7
Louisiana		X		X		X		X		X		X		X	7
Maine		X		X		X		X		X		X		X	7
Maryland		X		X		X		X		X		X		X	7
Massachusetts		X		X		X		X		X		X		X	7
Michigan		X		X		X		X		X		X		X	7
Minnesota		X		X		X		X		X		X		X	7
Mississippi	X		X		X		X		X		X		X		7
Missouri		X		X		X		X		X		X		X	7
Montana		X		X		X		X		X		X		X	7
Nebraska		X		X		X		X		X		X		X	7
Nevada		X		X		X		X		X		X		X	7
New Hampshire		X		X		X		X		X		X		X	7
New Jersey	X		X		X		X		X		X		X		7
New Mexico		X		X		X		X		X		X		X	7
New York	X		X		X		X		X		X		X		7
North Carolina		X		X		X		X		X		X		X	7
North Dakota		X		X		X		X		X		X		X	7
Ohio		X		X		X		X		X		X		X	7
Oklahoma		X		X		X		X		X		X		X	7
Oregon		X		X		X		X		X		X		X	7
Pennsylvania		X		X		X		X		X		X		X	7
Rhode Island		X		X		X		X		X		X		X	7
South Carolina	X		X		X		X		X		X		X		7
South Dakota		X		X		X		X		X		X		X	7
Tennessee		X		X		X		X		X		X		X	7
Texas		X		X		X		X		X		X		X	7
Utah		X		X		X		X		X		X		X	7
Vermont		X		X		X		X		X		X		X	7
Virginia		X		X		X		X		X		X		X	7
Washington		X		X		X		X		X		X		X	7
West Virginia		X		X		X		X		X		X		X	7
Wisconsin		X		X		X		X		X		X		X	7
Wyoming		X		X		X		X		X		X		X	7
Total	6	45	6	45	6	45	5	46	5	45	5	46	3	48	356

6 GAS: ACTUAL LOSSES

States	Loss
	%
Alabama	NA
Alaska	NA
Arizona	NA
Arkansas	NA
California	NA
Colorado	NA
Connecticut	NA
Delaware	NA
Dist. of Col.	Varies
Florida	NA
Georgia	NA
Hawaii	NA
Idaho	NA
Illinois	NA
Indiana	NA
Iowa	ACTUAL
Kansas	NA
Kentucky	NA
Louisiana	NA
Maine	NA
Maryland	NA
Massachusetts	NA
Michigan	NA
Minnesota	NA
Mississippi	ACTUAL
Missouri	NA
Montana	NA
Nebraska	NA
Nevada	NA
New Hampshire	NA
New Jersey	1/4%
New Mexico	ACTUAL
New York	ACTUAL
North Carolina	NA
North Dakota	NA
Ohio	NA
Oklahoma	NA
Oregon	NA
Pennsylvania	NA
Rhode Island	NA
South Carolina	NA
South Dakota	NA
Tennessee	NA
Texas	NA
Utah	NA
Vermont	NA
Virginia	NA
Washington	NA
West Virginia	NA
Wisconsin	NA
Wyoming	NA
TOTAL	51

7 GASOHOL 5.5-7.7

States	a(Private)		b(Commercial)		c (US)		d (State)		e (County)		f (Municipal)		g (Public school)		TOTAL
	Y	N	Y	N	Y	N	Y	N	Y	N	Y	N	Y	N	
Alabama		X		X		X		X		X		X		X	7
Alaska		X		X		X		X		X		X		X	6
Arizona		X		X		X		X		X		X		X	7
Arkansas		X		X		X		X		X		X		X	7
California		X		X		X		X		X		X		X	7
Colorado		X		X		X		X		X		X		X	7
Connecticut		X		X		X		X		X		X		X	7
Delaware		X		X		X		X		X		X		X	7
Dist. of Col.		X		X		X		X		X		X		X	7
Florida		X		X		X		X		X		X		X	7
Georgia		X		X		X		X		X		X		X	7
Hawaii		X		X		X		X		X		X		X	7
Idaho		X		X		X		X		X		X		X	7
Illinois		X		X		X		X		X		X		X	7
Indiana		X		X		X		X		X		X		X	7
Iowa		X		X		X		X		X		X		X	7
Kansas		X		X		X		X		X		X		X	7
Kentucky		X		X		X		X		X		X		X	7
Louisiana		X		X		X		X		X		X		X	7
Maine		X		X		X		X		X		X		X	7
Maryland		X		X		X		X		X		X		X	7
Massachusetts		X		X		X		X		X		X		X	7
Michigan		X		X		X		X		X		X		X	7
Minnesota		X		X		X		X		X		X		X	7
Mississippi		X		X		X		X		X		X		X	7
Missouri		X		X		X		X		X		X		X	7
Montana		X		X		X		X		X		X		X	7
Nebraska		X		X		X		X		X		X		X	7
Nevada		X		X		X		X		X		X		X	7
New Hampshire		X		X		X		X		X		X		X	7
New Jersey		X		X		X		X		X		X		X	7
New Mexico		X		X		X		X		X		X		X	7
New York		X		X		X		X		X		X		X	7
North Carolina		X		X		X		X		X		X		X	7
North Dakota		X		X		X		X		X		X		X	7
Ohio		X		X		X		X		X		X		X	7
Oklahoma		X		X		X		X		X		X		X	7
Oregon		X		X		X		X		X		X		X	7
Pennsylvania		X		X		X		X		X		X		X	7
Rhode Island		X		X	X		X		X		X		X	7	
South Carolina		X		X		X		X		X		X		X	7
South Dakota		X		X		X		X		X		X		X	7
Tennessee		X		X		X		X		X		X		X	7
Texas		X		X		X		X		X		X		X	7
Utah		X		X		X		X		X		X		X	7
Vermont		X		X		X		X		X		X		X	7
Virginia		X		X		X		X		X		X		X	7
Washington		X		X		X		X		X		X		X	7
West Virginia		X		X		X		X		X		X		X	7
Wisconsin		X		X		X		X		X		X		X	7
Wyoming	X		X			X		X		X		X		X	7
TOTAL	1	50	1	50	1	50		51		50		51		51	356

8 GASOHOL 7.7-10

States	a(Private)		b(Commercial)		c (US)		d (State)		e (County)		f (Municipal)		g (Public school)		TOTAL
	Y	N	Y	N	Y	N	Y	N	Y	N	Y	N	Y	N	
Alabama		X		X		X		X		X		X		X	7
Alaska		X		X	X			X				X		X	6
Arizona		X		X		X		X		X		X		X	7
Arkansas		X		X		X		X		X		X		X	7
California		X		X		X		X		X		X		X	7
Colorado		X		X		X		X		X		X		X	7
Connecticut		X		X		X		X		X		X		X	7
Delaware		X		X		X		X		X		X		X	7
Dist. of Col.		X		X		X		X		X		X		X	7
Florida		X		X		X		X		X		X		X	7
Georgia		X		X		X		X		X		X		X	7
Hawaii		X		X		X		X		X		X		X	7
Idaho		X		X		X		X		X		X		X	7
Illinois		X		X		X		X		X		X		X	7
Indiana		X		X		X		X		X		X		X	7
Iowa		X		X		X		X		X		X		X	7
Kansas		X		X		X		X		X		X		X	7
Kentucky		X		X		X		X		X		X		X	7
Louisiana		X		X		X		X		X		X		X	7
Maine		X		X		X		X		X		X		X	7
Maryland		X		X		X		X		X		X		X	7
Massachusetts		X		X		X		X		X		X		X	7
Michigan		X		X		X		X		X		X		X	7
Minnesota		X		X	X			X		X		X		X	7
Mississippi		X		X		X		X		X		X		X	7
Missouri		X		X		X		X		X		X		X	7
Montana		X		X		X		X		X		X		X	7
Nebraska		X		X		X		X		X		X		X	7
Nevada		X		X		X		X		X		X		X	7
New Hampshire		X		X		X		X		X		X		X	7
New Jersey		X		X		X		X		X		X		X	7
New Mexico		X		X		X		X		X		X		X	7
New York		X		X		X		X		X		X		X	7
North Carolina		X		X		X		X		X		X		X	7
North Dakota		X		X		X		X		X		X		X	7
Ohio		X		X		X		X		X		X		X	7
Oklahoma		X		X		X		X		X		X		X	7
Oregon		X		X		X		X		X		X		X	7
Pennsylvania		X		X		X		X		X		X		X	7
Rhode Island		X		X		X		X		X		X		X	7
South Carolina		X		X		X		X		X		X		X	7
South Dakota		X		X		X		X		X		X		X	7
Tennessee		X		X		X		X		X		X		X	7
Texas		X		X		X		X		X		X		X	7
Utah		X		X		X		X		X		X		X	7
Vermont		X		X		X		X		X		X		X	7
Virginia		X		X		X		X		X		X		X	7
Washington		X		X		X		X		X		X		X	7
West Virginia		X		X		X		X		X		X		X	7
Wisconsin		X		X		X		X		X		X		X	7
Wyoming		X		X		X		X		X		X		X	7
TOTAL		51		51	2	49		51		50		51		51	356

9 GASOHOL -10

States	a(Private)		b(Commercial)		c (US)		d (State)		e (County)		f (Municipal)		g (Public school)		TOTAL
	Y	N	Y	N	Y	N	Y	N	Y	N	Y	N	Y	N	
Alabama		X		X		X		X		X		X		X	7
Alaska		X		X											2
Arizona		X		X		X		X		X		X		X	7
Arkansas		X		X		X		X		X		X		X	7
California		X		X		X		X		X		X		X	7
Colorado		X		X	X		X		X		X		X		7
Connecticut		X		X		X		X		X		X		X	7
Delaware		X		X		X		X		X		X		X	7
Dist. of Col.		X		X		X		X		X		X		X	7
Florida		X		X		X		X		X		X		X	7
Georgia		X		X		X		X		X		X		X	7
Hawaii		X		X		X		X		X		X		X	7
Idaho		X		X		X		X		X		X		X	7
Illinois		X		X		X		X		X		X		X	7
Indiana		X		X		X		X		X		X		X	7
Iowa		X		X		X		X		X		X		X	7
Kansas		X		X		X		X		X		X		X	7
Kentucky		X		X		X		X		X		X		X	7
Louisiana		X		X		X		X		X		X		X	7
Maine		X		X		X		X		X		X		X	7
Maryland		X		X		X		X		X		X		X	7
Massachusetts		X		X		X		X		X		X		X	7
Michigan		X		X		X		X		X		X		X	7
Minnesota		X		X	X			X		X		X		X	7
Mississippi		X		X		X		X		X		X		X	7
Missouri		X		X		X		X		X		X		X	7
Montana		X		X		X		X		X		X		X	7
Nebraska		X		X		X		X		X		X		X	7
Nevada		X		X	X			X		X		X		X	7
New Hampshire		X		X		X		X		X		X		X	7
New Jersey		X		X		X		X		X		X		X	7
New Mexico	X		X		X			X		X		X		X	7
New York		X		X		X		X		X		X		X	7
North Carolina		X		X		X		X		X		X		X	7
North Dakota		X		X		X		X		X		X		X	7
Ohio		X		X		X		X		X		X		X	7
Oklahoma		X		X		X		X		X		X		X	7
Oregon		X		X		X		X		X		X		X	7
Pennsylvania		X		X		X		X		X		X		X	7
Rhode Island		X		X		X		X		X		X		X	7
South Carolina		X		X		X		X		X		X		X	7
South Dakota		X		X		X		X		X		X		X	7
Tennessee		X		X		X		X		X		X		X	7
Texas		X		X		X		X		X		X		X	7
Utah		X		X		X		X		X		X		X	7
Vermont		X		X		X		X		X		X		X	7
Virginia		X		X		X		X		X		X		X	7
Washington		X		X		X		X		X		X		X	7
West Virginia		X		X		X		X		X		X		X	7
Wisconsin		X		X		X		X		X		X		X	7
Wyoming		X		X		N		N		N		N		N	7
TOTAL	1	50	1	50	4	46	1	49	1	49	1	49	1	50	352

10 GASOHOL: OFF-HWY

States	a(Private)		b(Commercial)		c (US)		d (State)		e (County)		f (Municipal)		g (Public school)		TOTAL
	Y	N	Y	N	Y	N	Y	N	Y	N	Y	N	Y	N	
Alabama		X		X		X		X		X		X		X	7
Alaska		X		X											2
Arizona		X		X		X		X		X		X		X	7
Arkansas		X		X		X		X		X		X		X	7
California		X		X		X		X		X		X		X	7
Colorado		X		X		X		X		X		X		X	7
Connecticut		X		X		X		X		X		X		X	7
Delaware		X		X		X		X		X		X		X	7
Dist. of Col.		X		X		X		X		X		X		X	7
Florida		X		X		X		X		X		X		X	7
Georgia		X		X		X		X		X		X		X	7
Hawaii		X		X		X		X		X		X		X	7
Idaho		X		X		X		X		X		X		X	7
Illinois		X		X		X		X		X		X		X	7
Indiana		X		X		X		X		X		X		X	7
Iowa		X		X		X		X		X		X		X	7
Kansas	X		X			X	X			X		X		X	7
Kentucky		X		X		X		X		X		X		X	7
Louisiana		X		X		X		X		X		X		X	7
Maine		X		X		X		X		X		X		X	7
Maryland		X		X		X		X		X		X		X	7
Massachusetts		X		X		X		X		X		X		X	7
Michigan		X		X		X		X		X		X		X	7
Minnesota		X		X		X		X		X		X		X	7
Mississippi		X		X		X		X		X		X		X	7
Missouri		X		X		X		X		X		X		X	7
Montana		X		X		X		X		X		X		X	7
Nebraska		X		X	X			X		X		X		X	7
Nevada		X	X			X		X		X		X		X	7
New Hampshire		X		X		X		X		X		X		X	7
New Jersey		X		X		X		X		X		X		X	7
New Mexico		X		X		X		X		X		X		X	7
New York		X		X		X		X		X		X		X	7
North Carolina		X		X		X		X		X		X		X	7
North Dakota		X	X			X	X		X	X		X	X		7
Ohio		X		X		X		X		X		X		X	7
Oklahoma		X		X		X		X		X		X		X	7
Oregon		X		X		X		X		X		X		X	7
Pennsylvania		X		X		X		X		X		X		X	7
Rhode Island		X		X		X		X		X		X		X	7
South Carolina		X		X		X		X		X		X		X	7
South Dakota		X		X		X		X		X		X		X	7
Tennessee		X		X		X		X		X		X		X	7
Texas		X		X		X		X		X		X		X	7
Utah		X		X		X		X		X		X		X	7
Vermont		X		X		X		X		X		X		X	7
Virginia		X		X		X		X		X		X		X	7
Washington		X		X		X		X		X		X		X	7
West Virginia		X		X		X		X		X		X		X	7
Wisconsin		X		X		X		X		X		X		X	7
Wyoming		X		X	Y		Y		Y		Y		Y		7
TOTAL	1	50	3	48	2	48	3	47	2	48	2	48	2	48	352

11 GASOHOL - LOSS ALLOWANCES

States	a(Private)		b(Commercial)		c (US)		d (State)		e (County)		f (Municipal)		g (Public school)		TOTAL
	Y	N	Y	N	Y	N	Y	N	Y	N	Y	N	Y	N	
Alabama		X		X		X		X		X		X		X	7
Alaska		X		X		X		X				X		X	6
Arizona		X		X		X		X		X		X		X	7
Arkansas		X		X		X		X		X		X		X	7
California		X		X		X		X		X		X		X	7
Colorado		X		X		X		X		X		X		X	7
Connecticut		X		X		X		X		X		X		X	7
Delaware		X		X		X		X		X		X		X	7
Dist. of Col.		X		X		X		X		X		X		X	7
Florida		X		X		X		X		X		X		X	7
Georgia		X		X		X		X		X		X		X	7
Hawaii		X		X		X		X		X		X		X	7
Idaho		X		X		X		X		X		X		X	7
Illinois		X		X		X		X		X		X		X	7
Indiana		X		X		X		X		X		X		X	7
Iowa		X		X		X		X		X		X		X	7
Kansas		X		X		X		X		X		X		X	7
Kentucky		X		X		X		X		X		X		X	7
Louisiana		X		X		X		X		X		X		X	7
Maine		X		X		X		X		X		X		X	7
Maryland		X		X		X		X		X		X		X	7
Massachusetts		X		X		X		X		X		X		X	7
Michigan		X		X		X		X		X		X		X	7
Minnesota		X		X		X		X		X		X		X	7
Mississippi		X		X		X		X		X		X		X	7
Missouri		X		X		X		X		X		X		X	7
Montana		X		X		X		X		X		X		X	7
Nebraska		X		X	X			X		X		X		X	7
Nevada		X		X	X			X		X		X		X	7
New Hampshire		X		X		X		X		X		X		X	7
New Jersey		X		X		X		X		X		X		X	7
New Mexico		X		X		X		X		X		X		X	7
New York		X		X		X		X		X		X		X	7
North Carolina		X		X		X		X		X		X		X	7
North Dakota		X		X		X		X		X		X		X	7
Ohio		X		X		X		X		X		X		X	7
Oklahoma		X		X		X		X		X		X		X	7
Oregon		X		X		X		X		X		X		X	7
Pennsylvania		X		X		X		X		X		X		X	7
Rhode Island		X		X		X		X		X		X		X	7
South Carolina		X		X		X		X		X		X		X	7
South Dakota		X		X		X		X		X		X		X	7
Tennessee		X		X		X		X		X		X		X	7
Texas		X		X		X		X		X		X		X	7
Utah		X		X		X		X		X		X		X	7
Vermont		X		X		X		X		X		X		X	7
Virginia		X		X		X		X		X		X		X	7
Washington		X		X		X		X		X		X		X	7
West Virginia		X		X		X		X		X		X		X	7
Wisconsin		X		X		X		X		X		X		X	7
Wyoming		X		X		X		X		X		X		X	7
TOTAL		51		51	2	49		51		50		51		51	356

12 GASOHOL - LOSS ALLOWANCE

States	Loss %
Alabama	NA
Alaska	NA
Arizona	NA
Arkansas	NA
California	NA
Colorado	NA
Connecticut	NA
Delaware	NA
Dist. of Col.	NA
Florida	NA
Georgia	NA
Hawaii	NA
Idaho	NA
Illinois	NA
Indiana	NA
Iowa	1.6
Kansas	NA
Kentucky	2.25
Louisiana	NA
Maine	NA
Maryland	NA
Massachusetts	NA
Michigan	1.5
Minnesota	3
Mississippi	NA
Missouri	NA
Montana	NA
Nebraska	NA
Nevada	2
New Hampshire	NA
New Jersey	NA
New Mexico	NA
New York	NA
North Carolina	NA
North Dakota	NA
Ohio	NA
Oklahoma	NA
Oregon	NA
Pennsylvania	NA
Rhode Island	NA
South Carolina	NA
South Dakota	NA
Tennessee	NA
Texas	NA
Utah	NA
Vermont	NA
Virginia	NA
Washington	.0025
West Virginia	NA
Wisconsin	NA
Wyoming	NA
TOTAL	51

13 GASOHOL - ACTUAL LOSSES

States	a(Private)		b(Commercial)		c (US)		d (State)		e (County)		f (Municipal)		g (Public school)		TOTAL
	Y	N	Y	N	Y	N	Y	N	Y	N	Y	N	Y	N	
Alabama		X		X		X		X		X		X		X	7
Alaska		X		X		X		X		X		X		X	7
Arizona		X		X	X			X		X		X		X	7
Arkansas		X		X		X		X		X		X		X	7
California		X		X		X		X		X		X		X	7
Colorado		X		X		X		X		X		X		X	7
Connecticut		X		X		X		X		X		X		X	7
Delaware		X		X		X		X		X		X		X	7
Dist. of Col.		X		X		X		X		X		X		X	7
Florida		X		X		X		X		X		X		X	7
Georgia		X		X		X		X		X		X		X	7
Hawaii		X		X		X		X		X		X		X	7
Idaho		X		X		X		X		X		X		X	7
Illinois		X		X		X		X		X		X		X	7
Indiana		X		X		X		X		X		X		X	7
Iowa		X		X		X		X		X		X		X	7
Kansas		X		X		X		X		X		X		X	7
Kentucky		X		X		X		X		X		X		X	7
Louisiana		X		X		X		X		X		X		X	7
Maine		X		X		X		X		X		X		X	7
Maryland		X		X		X		X		X		X		X	7
Massachusetts		X		X		X		X		X		X		X	7
Michigan		X		X		X		X		X		X		X	7
Minnesota		X		X		X		X		X		X		X	7
Mississippi	X		X		X		X		X		X		X		7
Missouri		X		X		X		X		X		X		X	7
Montana		X		X		X		X		X		X		X	7
Nebraska		X		X		X		X		X		X		X	7
Nevada		X		X		X		X		X		X		X	7
New Hampshire		X		X		X		X		X		X		X	7
New Jersey		X		X		X		X		X		X		X	7
New Mexico		X		X		X		X		X		X		X	7
New York		X		X		X		X		X		X		X	7
North Carolina		X		X		X		X		X		X		X	7
North Dakota		X		X		X		X		X		X		X	7
Ohio		X		X		X		X		X		X		X	7
Oklahoma		X		X		X		X		X		X		X	7
Oregon		X		X		X		X		X		X		X	7
Pennsylvania		X		X		X		X		X		X		X	7
Rhode Island		X		X		X		X		X		X		X	7
South Carolina		X		X		X		X		X		X		X	7
South Dakota		X		X		X		X		X		X		X	7
Tennessee		X		X		X		X		X		X		X	7
Texas		X		X		X		X		X		X		X	7
Utah		X		X		X		X		X		X		X	7
Vermont		X		X		X		X		X		X		X	7
Virginia		X		X		X		X		X		X		X	7
Washington		X		X		X		X		X		X		X	7
West Virginia		X		X		X		X		X		X		X	7
Wisconsin		X		X		X		X		X		X		X	7
Wyoming		X		X		X		X		X		X		X	7
TOTAL	1	50	1	50	2	49	1	50	1	50	1	50	1	50	357

14 IFTA

States	IFTA	
	Y	N
Alabama	X	
Alaska		X
Arizona	X	
Arkansas	X	
California	X	
Colorado	X	
Connecticut	X	
Delaware	X	
Dist. of Col.		X
Florida	X	
Georgia	X	
Hawaii		X
Idaho	X	
Illinois	X	
Indiana	X	
Iowa	X	
Kansas	X	
Kentucky	X	
Louisiana	X	
Maine		X
Maryland	X	
Massachusetts	X	
Michigan	X	
Minnesota	X	
Mississippi	X	
Missouri	X	
Montana	X	
Nebraska	X	
Nevada	X	
New Hampshire	X	
New Jersey	X	
New Mexico	X	
New York	X	
North Carolina	X	
North Dakota	X	
Ohio	X	
Oklahoma	X	
Oregon	X	
Pennsylvania	X	
Rhode Island		X
South Carolina		X
South Dakota	X	
Tennessee	X	
Texas	X	
Utah	X	
Vermont		X
Virginia	X	
Washington	X	
West Virginia	X	
Wisconsin	X	
Wyoming	X	
TOTAL	44	7

15 DIESEL - NON - IFTA USE

States	a(Private)		b(Commercial)		c (US)		d (State)		e (County)		f (Municipal)		g (Public school)		TOTAL
	Y	N	Y	N	Y	N	Y	N	Y	N	Y	N	Y	N	
Alabama	X		X		X			X		X		X		X	7
Alaska	X		X		X			X				X		X	6
Arizona		X		X		X		X		X		X	X		7
Arkansas		X		X		X		X		X		X		X	7
California		X		X		X		X		X		X		X	7
Colorado		X		X	X		X		X		X			X	7
Connecticut		X		X		X		X		X		X		X	7
Delaware		X		X	X		X		X		X			X	7
Dist. of Col.		X	X		X		X			NA		NA		X	7
Florida		X		X		X		X		X		X		X	7
Georgia		X		X		X		X		X		X		X	7
Hawaii		X		X		X		X		X		X		X	7
Idaho		X		X		X		X		X		X		X	7
Illinois		X		X		X		X		X		X		X	7
Indiana		X		X		X		X		X		X		X	7
Iowa	X		X		X		X		X		X		X		7
Kansas		X		X		X		X		X		X		X	7
Kentucky		X		X		X		X		X		X		X	7
Louisiana		X		X		X		X		X		X		X	7
Maine		X		X		X		X		X		X		X	7
Maryland		X		X		X		X		X		X		X	7
Massachusetts		X		X		X		X		X		X		X	7
Michigan		X		X		X		X		X		X		X	7
Minnesota		X		X		X		X		X		X		X	7
Mississippi		X		X		X		X		X		X		X	7
Missouri		X		X	X			X		X		X		X	7
Montana		X		X		X		X		X		X		X	7
Nebraska		X		X		X		X		X		X		X	7
Nevada		X		X		X	X		X		X		X		7
New Hampshire		X		X		X		X		X		X		X	7
New Jersey	X		X		X		X		X		X			X	7
New Mexico		X		X		X		X		X		X		X	7
New York	X		X		X		X		X		X		X		7
North Carolina		X		X	X		X			X		X	X		7
North Dakota		X		X		X		X		X		X		X	7
Ohio		X		X		X		X		X		X		X	7
Oklahoma	X		X			X		X		X		X		X	7
Oregon		X		X	X			X		X		X		X	7
Pennsylvania		X		X	X		X			X		X		X	7
Rhode Island		X		X		X		X		X		X		X	7
South Carolina		X		X		X		X		X		X		X	7
South Dakota		X		X		X		X		X		X		X	7
Tennessee		X		X		X		X		X		X		X	7
Texas		X		X		X		X		X		X		X	7
Utah		X		X		X		X		X		X		X	7
Vermont		X		X		X		X		X		X		X	7
Virginia		X		X		X		X		X		X		X	7
Washington		X		X		X		X		X		X		X	7
West Virginia		X		X		X		X		X		X		X	7
Wisconsin		X		X		X		X		X		X		X	7
Wyoming		X		X	X		X		X		X		X		7
TOTAL	6	45	7	44	13	38	10	41	7	43	7	44	6	45	356

16 DIESEL - OFF HWY

States	a(Private)		b(Commercial)		c (US)		d (State)		e (County)		f (Municipal)		g (Public school)		TOTAL
	Y	N	Y	N	Y	N	Y	N	Y	N	Y	N	Y	N	
Alabama		X		X		X		X		X		X		X	7
Alaska		X		X											2
Arizona	X			X	X			X		X		X		X	7
Arkansas		X		X		X		X		X		X		X	7
California		X		X		X		X		X		X		X	7
Colorado		X		X		X		X		X		X		X	7
Connecticut		X		X		X		X		X		X		X	7
Delaware		X		X	X		X		X	X		X		X	7
Dist. of Col.		X		X		X		X		X		X		X	7
Florida		X		X		X		X		X		X		X	7
Georgia		X		X		X		X		X		X		X	7
Hawaii		X		X		X		X		X		X		X	7
Idaho		X		X		X		X		X		X		X	7
Illinois		X		X		X		X		X		X		X	7
Indiana		X		X		X		X		X		X		X	7
Iowa	X		X			X		X		X		X		X	7
Kansas	X		X		X		X		X		X		X		7
Kentucky		X		X		X		X		X		X		X	7
Louisiana		X		X		X		X		X		X		X	7
Maine		X		X		X		X		X		X		X	7
Maryland		X		X		X		X		X		X		X	7
Massachusetts		X		X		X		X		X		X		X	7
Michigan		X		X		X		X		X		X		X	7
Minnesota		X		X		X		X		X		X		X	7
Mississippi		X		X		X		X		X		X		X	7
Missouri		X		X		X		X		X		X		X	7
Montana		X		X		X		X		X		X		X	7
Nebraska		X		X		X		X		X		X		X	7
Nevada		X	X			X		X		X		X		X	7
New Hampshire		X		X		X		X		X		X		X	7
New Jersey		X		X		X		X		X		X		X	7
New Mexico		X		X		X		X		X		X		X	7
New York	X		X		X		X		X		X		X		7
North Carolina		X		X		X		X		X		X		X	7
North Dakota		X	X			X	X		X		X		X		7
Ohio		X		X		X		X		X		X		X	7
Oklahoma		X		X		X		X		X		X		X	7
Oregon		X		X		X		X		X		X		X	7
Pennsylvania		X		X		X		X		X		X		X	7
Rhode Island		X		X		X		X		X		X		X	7
South Carolina	X		X		X		X		X		X		X		7
South Dakota		X		X		X		X		X		X		X	7
Tennessee		X		X		X		X		X		X		X	7
Texas		X		X		X		X		X		X		X	7
Utah		X		X		X		X		X		X		X	7
Vermont		X		X		X		X		X		X		X	7
Virginia		X		X		X		X		X		X		X	7
Washington	X		X		X		X		X		X		X		7
West Virginia		X		X		X		X		X		X		X	7
Wisconsin		X		X		X		X		X		X		X	7
Wyoming		X		X		X		X		X		X		X	7
TOTAL	6	45	7	44	6	44	5	45	5	45	5	45	3	47	352

17 DIESEL - LOSS ALLOWANCES

States	a(Private)		b(Commercial)		c (US)		d (State)		e (County)		f (Municipal)		g (Public school)		TOTAL
	Y	N	Y	N	Y	N	Y	N	Y	N	Y	N	Y	N	
Alabama		X		X		X		X		X		X		X	7
Alaska		X		X		X		X				X		X	6
Arizona		X		X		X		X		X		X		X	7
Arkansas		X		X		X		X		X		X		X	7
California		X		X		X		X		X		X		X	7
Colorado		X		X		X		X		X		X		X	7
Connecticut		X		X		X		X		X		X		X	7
Delaware		X		X		X		X		X		X		X	7
Dist. of Col.		X	X		X		X			NA		NA		X	7
Florida		X		X		X		X		X		X		X	7
Georgia		X		X		X		X		X		X		X	7
Hawaii		X		X		X		X		X		X		X	7
Idaho		X		X		X		X		X		X		X	7
Illinois		X		X		X		X		X		X		X	7
Indiana		X		X		X		X		X		X		X	7
Iowa		X		X		X		X		X		X		X	7
Kansas		X		X		X		X		X		X		X	7
Kentucky		X		X		X		X		X		X		X	7
Louisiana		X		X		X		X		X		X		X	7
Maine		X		X		X		X		X		X		X	7
Maryland		X		X		X		X		X		X		X	7
Massachusetts		X		X		X		X		X		X		X	7
Michigan		X		X		X		X		X		X		X	7
Minnesota		X		X		X		X		X		X		X	7
Mississippi		X		X		X		X		X		X		X	7
Missouri		X		X		X		X		X		X		X	7
Montana		X		X		X		X		X		X		X	7
Nebraska		X		X		X		X		X		X		X	7
Nevada	X		X		X		X		X		X		X		7
New Hampshire		X		X		X		X		X		X		X	7
New Jersey		X		X		X		X		X		X		X	7
New Mexico		X		X		X		X		X		X		X	7
New York		X		X		X		X		X		X		X	7
North Carolina		X		X		X		X		X		X		X	7
North Dakota		X		X		X		X		X		X		X	7
Ohio		X		X		X		X		X		X		X	7
Oklahoma		X		X		X		X		X		X		X	7
Oregon		X		X		X		X		X		X		X	7
Pennsylvania		X		X		X		X		X		X		X	7
Rhode Island		X		X		X		X		X		X		X	7
South Carolina	X		X		X		X		X		X		X		7
South Dakota		X		X		X		X		X		X		X	7
Tennessee		X		X		X		X		X		X		X	7
Texas		X		X		X		X		X		X		X	7
Utah		X		X		X		X		X		X		X	7
Vermont		X		X		X		X		X		X		X	7
Virginia		X		X		X		X		X		X		X	7
Washington		X		X		X		X		X		X		X	7
West Virginia		X		X		X		X		X		X		X	7
Wisconsin		X		X		X		X		X		X		X	7
Wyoming	X		X		X		X		X		X		X		7
TOTAL	3	48	4	47	3	48	4	47	3	47	3	48	3	48	356

18 DIESEL - LOSS ALLOWANCES 5

States	Loss %
Alabama	NA
Alaska	NA
Arizona	NA
Arkansas	NA
California	NA
Colorado	1
Connecticut	NA
Delaware	NA
Dist. of Col.	VARIES
Florida	NA
Georgia	NA
Hawaii	NA
Idaho	NA
Illinois	NA
Indiana	1.6
Iowa	.7
Kansas	NA
Kentucky	NA
Louisiana	NA
Maine	NA
Maryland	NA
Massachusetts	NA
Michigan	NA
Minnesota	1
Mississippi	NA
Missouri	2
Montana	NA
Nebraska	NA
Nevada	2
New Hampshire	NA
New Jersey	NA
New Mexico	NA
New York	NA
North Carolina	NA
North Dakota	NA
Ohio	NA
Oklahoma	NA
Oregon	NA
Pennsylvania	.5
Rhode Island	NA
South Carolina	NA
South Dakota	NA
Tennessee	NA
Texas	NA
Utah	NA
Vermont	NA
Virginia	NA
Washington	NA
West Virginia	NA
Wisconsin	NA
Wyoming	NA
TOTAL	51

19 DIESEL - ACTUAL LOSSES

States	a(Private)		b(Commercial)		c (US)		d (State)		e (County)		f (Municipal)		g (Public school)		TOTAL
	Y	N	Y	N	Y	N	Y	N	Y	N	Y	N	Y	N	
Alabama		X		X		X		X		X		X		X	7
Alaska		X		X		X		X				X		X	6
Arizona	X		X			X	X		X		X		X		7
Arkansas		X		X		X		X		X		X		X	7
California		X		X		X		X		X		X		X	7
Colorado		X		X		X		X		X		X		X	7
Connecticut		X		X		X		X		X		X		X	7
Delaware		X		X		X		X		X		X		X	7
Dist. of Col.		X	X		X		X			NA		NA		X	7
Florida		X		X		X		X		X		X		X	7
Georgia		X		X		X		X		X		X		X	7
Hawaii		X		X		X		X		X		X		X	7
Idaho		X		X		X		X		X		X		X	7
Illinois		X		X		X		X		X		X		X	7
Indiana		X		X		X		X		X		X		X	7
Iowa	X		X			X		X		X		X		X	7
Kansas		X		X		X		X		X		X		X	7
Kentucky		X		X		X		X		X		X		X	7
Louisiana		X		X		X		X		X		X		X	7
Maine		X		X		X		X		X		X		X	7
Maryland		X		X		X		X		X		X		X	7
Massachusetts		X		X		X		X		X		X		X	7
Michigan		X		X		X		X		X		X		X	7
Minnesota		X		X		X		X		X		X		X	7
Mississippi	X		X		X		X		X		X		X		7
Missouri		X		X		X		X		X		X		X	7
Montana		X		X		X		X		X		X		X	7
Nebraska		X		X		X		X		X		X		X	7
Nevada		X		X		X		X		X		X		X	7
New Hampshire		X		X		X		X		X		X		X	7
New Jersey		X		X		X		X		X		X		X	7
New Mexico		X		X		X		X		X		X		X	7
New York	X		X		X		X		X		X		X		7
North Carolina		X		X		X		X		X		X		X	7
North Dakota		X		X		X		X		X		X		X	7
Ohio		X		X		X		X		X		X		X	7
Oklahoma		X		X		X		X		X		X		X	7
Oregon		X		X		X		X		X		X		X	7
Pennsylvania		X		X		X		X		X		X		X	7
Rhode Island		X		X		X		X		X		X		X	7
South Carolina	X		X		X		X		X		X		X		7
South Dakota		X		X		X		X		X		X		X	7
Tennessee		X		X		X		X		X		X		X	7
Texas		X		X		X		X		X		X		X	7
Utah		X		X		X		X		X		X		X	7
Vermont		X		X		X		X		X		X		X	7
Virginia		X		X		X		X		X		X		X	7
Washington		X		X		X		X		X		X		X	7
West Virginia		X		X		X		X		X		X		X	7
Wisconsin		X		X		X		X		X		X		X	7
Wyoming		X		X		X		X		X		X		X	7
TOTAL	5	46	6	45	4	47	5	46	4	46	4	47	3	48	356

20 OTHER FUEL

States	LPG		LNG		0.85		CNG		Kerosene		TOTAL
	Y	N	Y	N	Y	N	Y	N	Y	N	
Alabama		X		X		X		X		X	5
Alaska		X		X		X		X		X	5
Arizona		X		X		X		X		X	5
Arkansas	X			X		X	X			X	5
California	X		X			X	X			X	5
Colorado		X		X		X		X		X	5
Connecticut		X		X		X		X		X	5
Delaware		X		X		X		X		X	5
Dist. of Col.		X		X		X		X		X	5
Florida		X		X		X		X		X	5
Georgia		X		X		X		X		X	5
Hawaii		X		X		X		X		X	5
Idaho		X		X		X		X		X	5
Illinois		X		X		X		X		X	5
Indiana		X		X		X		X		X	5
Iowa	X			X		X	X			X	5
Kansas	X		X		X		X		X		5
Kentucky	X			X		X		X		X	5
Louisiana		X		X		X		X		X	5
Maine		X		X		X		X		X	5
Maryland		X		X		X		X		X	5
Massachusetts		X		X		X		X		X	5
Michigan	X			X		X		X		X	5
Minnesota	X			X	X		X			X	5
Mississippi		X		X		X		X		X	5
Missouri		X		X		X		X		X	5
Montana	X			X		X	X			X	5
Nebraska	X		X			X	X			X	5
Nevada	X		X			X	X			X	5
New Hampshire		X		X		X		X		X	5
New Jersey	X		X			X	X		X		5
New Mexico		X		X		X		X		X	5
New York	X			X		X	X			X	5
North Carolina	X		X			X	X		X		5
North Dakota	X			X		X		X		X	5
Ohio	X			X		X		X	X		5
Oklahoma	X		X			X	X			X	5
Oregon		X		X		X		X		X	5
Pennsylvania	X		X		X		X			X	5
Rhode Island		X		X		X		X		X	5
South Carolina	X			X		X		X	X		5
South Dakota	X			X	X		X			X	5
Tennessee		X		X		X		X		X	5
Texas		X		X		X		X		X	5
Utah		X		X		X		X		X	5
Vermont		X		X		X		X		X	5
Virginia		X		X		X		X		X	5
Washington		X		X		X		X		X	5
West Virginia		X		X		X		X		X	5
Wisconsin	X			X		X	X			X	5
Wyoming		X		X		X		X		X	5
TOTAL	20	31	8	43	4	47	15	36	5	46	255

21 OTHER FUEL -%

States	a. 1%	b. 1-5%	c. 5%+	NA
Alabama				X
Alaska	X			
Arizona				X
Arkansas				X
California	X			
Colorado				X
Connecticut				X
Delaware				X
Dist. of Col.				X
Florida	X			
Georgia	X			
Hawaii				X
Idaho				X
Illinois	X			
Indiana	X			
Iowa	X			
Kansas	X			
Kentucky				X
Louisiana				X
Maine				X
Maryland				X
Massachusetts				X
Michigan	X			
Minnesota	X			
Mississippi				X
Missouri				X
Montana	X			
Nebraska	X			
Nevada		X		
New Hampshire				X
New Jersey		X		
New Mexico				X
New York	X			
North Carolina				X
North Dakota	X			
Ohio	X			
Oklahoma				X
Oregon				X
Pennsylvania	X			
Rhode Island				X
South Carolina	X			
South Dakota				X
Tennessee				X
Texas				X
Utah				X
Vermont				X
Virginia				X
Washington				X
West Virginia				X
Wisconsin				X
Wyoming	X			
TOTAL	18	2		31

22 NATIVE AMERICANS

States	Gas		Diesel		Gasohol		TOTAL
	Y	N	Y	N	Y	N	
Alabama		X		X		X	3
Alaska		X		X		X	3
Arizona	X		X		X		3
Arkansas		X		X		X	3
California		X		X		X	3
Colorado		X		X		X	3
Connecticut		X		X		X	3
Delaware		X		X		X	3
Dist. of Col.		X		X		X	3
Florida	X		X			X	3
Georgia		X		X		X	3
Hawaii		X		X		X	3
Idaho		X		X		X	3
Illinois		X		X		X	3
Indiana		X		X		X	3
Iowa	X		X		X		3
Kansas	X		X		X		3
Kentucky		X		X		X	3
Louisiana	X			X		X	3
Maine		X		X		X	3
Maryland		X		X		X	3
Massachusetts		X		X		X	3
Michigan		X		X		X	3
Minnesota		X		X		X	3
Mississippi		X		X		X	3
Missouri		X		X		X	3
Montana		X		X		X	3
Nebraska	X		X		X		3
Nevada	X		X		X		3
New Hampshire							
New Jersey		X		X		X	3
New Mexico	X			X		X	3
New York	X		X			X	3
North Carolina		X		X		X	3
North Dakota	X		X		X		3
Ohio		X		X		X	3
Oklahoma		X		X		X	3
Oregon		X		X		X	3
Pennsylvania		X		X		X	3
Rhode Island		X		X		X	3
South Carolina		X		X		X	3
South Dakota		X		X		X	3
Tennessee		X		X		X	3
Texas		X		X		X	3
Utah		X		X		X	3
Vermont		X		X		X	3
Virginia		X		X		X	3
Washington	X		X		X		3
West Virginia		X		X		X	3
Wisconsin		X		X		X	3
Wyoming	X		X		X		3
TOTAL	12	39	10	41	8	43	150