

Fuel Type	Tax Rates Per Gallon Effective 10/01/91		Title of Permit	Bond May be Required	Report Period	Report Discount	Estimated Number of Permittees
	Regular	Transit					
<b>Gasoline</b>							
Tax Code 90 06	\$0.20	\$0.19	Distributor (Tax Free)	Yes	Monthly	2%(a)	731
			Jobber (Tax Paid)	Yes	None	N/A	329
			Interstate Trucker(c )	No	Quarterly(c )	1/2%(b)	6
			Aviation Fuel Dealer	No	None	N/A	2,098
			Trip Permit (d)	No	None	N/A	
<b>Diesel</b>							
Tax Code 90 07	\$0.20	\$0.195	Supplier (Tax Free)	Yes	Monthly	2%(a)	1,217
			Jobber (Tax Paid)	Yes	None	N/A	101
			Bonded User(e)	Yes	Quarterly(c )	1/2%(b)	N/A
			Agricultural Bonded User (AG)	Yes	Quarterly(c )	1/2%(b)	511
			Dyed Diesel Bonded User (DD)	Yes	Quarterly(c )	1/2%(b)	1,212
			Interstate Trucker (c )	No	Quarterly(c )	1/2%(b)	1,075
			Diesel Tax Prepaid User	No	None	N/A	2,959
			AG Signed Statement Numbers	No	None	N/A	90,821
			End User Signed Statement (DD)	No	None	N/A	26,875
			Aviation Fuel Dealer	No	None	N/A	202
			Trip Permit(d)	No	None	N/A	
<b>Liquefied Gas</b>	\$0.15	\$0.15	Dealer	No	Yearly	1%	254
Tax Code 90 08			Interstate Trucker	No	Yearly	1/2%(b)	1
			Liquefied Gas Tax Decals	No	Prepay	N/A	362
<b>Petroleum Products</b>			Petroleum Products Delivery Fee	Yes	Monthly	None	143
Tax (Fee) Code 64							
	Load Size	Effective Date (f)					
		9/1/1995	9/1/1999	9/1/2001	9/1/2003		
	0 - 2,499 gallons	25.00	18.75	12.50	10.00		
	2,500 - 4,999	50.00	37.50	25.00	20.00		
	5,000 - 7,999	75.00	56.25	37.50	30.00		
	8,000 - 9,999	100.00	75.00	50.00	40.00		
	10,000+ @ 5,000	50.00	37.50	25.00	20.00		

For gasoline deliveries of at least 7,000 but less than 8,000 gallons (whether single product type or split load), special rules apply:

If the gasoline portion of the delivery is less than 7,000 gallons, the fee is determined by the load size for the applicable year.

If the gasoline portion of the delivery is at least 7,000 gallons, the total load is presumed to be at least 8,000 gallons, and the fee is determined by the load size for the applicable year.

**NOTES:**

- (a) Discount applies to timely filed returns beginning 09/01/2000
- (b) Discount applies to timely filed returns beginning 10/01/2001
- (c) May become annual filers based on tax amount
- (d) Trip permits may be issued through IFTA or the Motor Fuels Tax Statutes
- (e) All Bonded User permits were canceled on August 31, 2000. Permit holders could apply for either an Agricultural Bonded User or Dyed Diesel Bonded User permit.
- (f) The Petroleum Products Delivery Fee was suspended April 1, 2000 and reinstated on September 1, 2001.