

State / Province	CNG	LNG	Comments for CNG only
ALABAMA (AL)	0.19	0.19	CNG and LNG rate is per gallon. A decal fee is imposed for all alternative-fuel vehicles.
ARIZONA (AZ) #8			AZ does not tax CNG or LNG
ARKANSAS (AR)	0.05	0.165	CNG rate is per gallon. Rate will increase as the number of vehicles using CNG increases.
CALIFORNIA (CA) #1	0.07	0.06	CNG is taxed per 100 cu. Ft. LNG is taxed per gallon.
COLORADO (CO)	0.205	0.205	CNG and LNG rate is per gallon.
CONNECTICUT (CT) #	0.26	0.26	CNG and LNG rate is per gallon.
DELAWARE (DE)	0.22	0.22	CNG and LNG rate is per gallon.
FLORIDA (FL)			FL has a required vehicle decal fee in lieu of the fuel excise tax.
GEORGIA (GA)	0.075	0.075	The sales tax rate is also per gallon. As a distributor, Con-way does not pay the tax to the supplier, but to the state directly.
IDAHO (ID) #7	0.197	0.197	The owner may purchase a CNG/LNG vehicle decal in lieu of paying the fuel tax on the CNG/LNG. An IFTA-qualified unit is \$208
ILLINOIS (IL)	0.215	0.215	The sales tax rate is a percentage. The fuel tax rate is per gallon.
INDIANA (IN)			A decal is purchased for an alternative fuel vehicle in lieu of paying the fuel tax on CNG/LNG. Tractor is \$500.
INDIANA (IN) (Surchar	0.11	0.11	It is unknown whether any surcharge applies to CNG or LNG.
IOWA (IA)	0.16	0.16	Tax rate for CNG/LNG is per 100 cu. Ft.
KANSAS (KS)	0.23	0.23	CNG and LNG rate is per gallon.
KENTUCKY (KY)	0.269	0.269	CNG and LNG rate is per gallon.
KENTUCKY (KY) (Surc	0.112		
LOUISIANA (LA)	0.16	0.16	The rate is per gallon.
MAINE (ME) #6	0.243	0.178	Tax rate for CNG is per 100 cu ft. The rate for LNG is per gallon.
MARYLAND (MD)	0.235	0.235	CNG and LNG rate is per gallon.
MASSACHUSETTS (M	0.222	0.222	CNG and LNG rate is per gallon.
MICHIGAN (MI)	0.15	0.15	CNG and LNG rate is per gallon.
MINNESOTA (MN) #17	0.2474	0.171	Tax rate for CNG is per 100 cu ft. The rate for LNG is per gallon.
MISSISSIPPI (MS) #2	0.18	0.18	Tax rate for CNG/LNG is per 100 cu. Ft.
MISSOURI (MO) #3	0.173	0.173	CNG and LNG rate is per gallon. The rate includes \$.003 per gallon combined inspection and environmental fees which are not included in the IFTA rate.
MONTANA (MT) #10	0.07	0.27	CNG rate is per 120 cu ft at 14.73 PSI base pressure. The LNG rate is per gallon.
NEBRASKA (NE)	0.262	0.262	CNG and LNG rate is per gallon.
NEVADA (NV)	0.21	0.27	CNG rate is per gallon. LNG is not given its own rate but is considered in the same type category as diesel and is, therefore, given the same rate as diesel.
NEW HAMPSHIRE (NH)			NH doesn't impose a tax on CNG & LNG.
NEW JERSEY (NJ)	0.0925	0.0925	CNG and LNG rate is per gallon. The rate includes \$.04 Petroleum Products Gross Receipts tax.
NEW MEXICO (NM)	0.12	0.12	The CNG/LNG rate is per gallon. Lighter-weight vehicles (under 54,001 lbs.) may elect to pay an annual fee in lieu of the fuel tax.
NEW YORK (NY) #12		0.418	NY doesn't tax CNG for IFTA. The LNG rate is per gallon. Currently the state gives very little guidance on the taxation of CNG.
NORTH CAROLINA (N	0.375	0.375	CNG and LNG rate is per gallon.
NORTH DAKOTA (ND)	0.23	0.23	CNG and LNG rate is per gallon.

<u>OHIO (OH)</u>	0.28	0.28	CNG and LNG rate is per gallon.
<u>OKLAHOMA (OK)</u>	0.05	0.16	CNG and LNG rate is per gallon. The statutes don't specifically address LNG, but the state has notified IFTA that it will tax LNG on the IFTA return at \$.16.
<u>OREGON (OR)</u>			Fuel issued to IFTA-qualified units is not taxable. However, for lighter-weight units, the CNG rate is \$.30 per gallon equivalent and LNG is not taxed.
<u>PENNSYLVANIA (PA) #</u>	0.079	0.182	CNG and LNG rate is per gallon. The point of taxation for alternative fuels is at the placing of the fuel in the vehicle. In some cases, the user may be required to remit the taxes directly to the state through reporting similar to distributors. Tax is not charged on invoice.
<u>RHODE ISLAND (RI)</u>	0.32	0.32	CNG and LNG rate is per gallon.
<u>SOUTH CAROLINA (SC)</u>	0.16	0.16	CNG and LNG rate is per gallon. The inspection and environmental impact fee of \$.0075/gallon are not imposed on CNG, but they are on LNG.
<u>SOUTH DAKOTA (SD)</u>	0.1		CNG rate is per gallon. LNG is not currently subject to tax in SD.
<u>TENNESSEE (TN) #9</u>	0.13		CNG rate is per gallon (defined as 5.66 lbs). LNG is not subject to tax in TN.
<u>TEXAS (TX) #13</u>	0.15	0.15	CNG and LNG rate is per gallon.
<u>UTAH (UT)</u>	0.085	0.085	CNG and LNG rate is per gasoline gallon equivalent.
<u>VERMONT (VT)</u>	0.19	0.19	Although the VT statutes don't address CNG/LNG specifically, CCH explanations state that CNG/LNG may be classified as and taxed at the motor fuel rate per gallon. IFTA schedules show no rate.
<u>VIRGINIA (VA)</u>	0.175	0.175	CNG and LNG rate is per gallon.
<u>VIRGINIA (VA) (Surcha</u>	0.035	0.035	
<u>WASHINGTON (WA) #11</u>			An alternative-vehicle fee is imposed in lieu of the fuel tax. (\$250)
<u>WEST VIRGINIA (WV)</u>	0.334	0.334	Rate is per gallon.
<u>WISCONSIN (WI)</u>	0.247	0.197	The rate is per gallon. The inspection fee of \$.02/gal is not imposed on CNG but is imposed on LNG.
<u>WYOMING (WY)</u>			No tax is imposed on CNG or LNG.