

## IFTA FUEL TAX HOLIDAYS

| Jurisdiction          | Fuel Types                              | Start Date | End Date   | 1Q2022          | 2Q2022          | 3Q2022   | 4Q2022                            | 1Q2023        | 2Q2023    | 3Q2023         | 4Q2023        | Calculations  | Notes  |    |
|-----------------------|---|------------|------------|-----------------|-----------------|----------|-----------------------------------|---------------|-----------|----------------|---------------|---|--|----|
| Alberta               | All Types                               | 4/1/2022   | 6/30/2023  |                 | All Qtr         | All Qtr  | No Tax Holiday                    | All Qtr       | All Qtr   |                |               | Zero Tax Rate   | Fuel tax rates reduced to nil 1/1/23-6/30/23 - See Tax Matrix  | AB |
| Connecticut           | Gasoline/Gasohol                        | 4/1/2022   | 11/30/2022 |                 | Begin 4/1/2022  | All Qtr  | All Qtr                           | See Notes     | See Notes |                |               | Include CT miles & gallons in totals for MPG. Zero tax-paid gallons (0).  | Incrementally reinstate tax at 5 cents per month to 25 cents in 2023 (January -May)  | CT |
| Florida               | Gasoline/Gasohol                        | 10/1/2022  | 10/31/2022 |                 |                 |          | Begin 10/1/2022<br>End 10/31/2022 |               |           |                |               | 10/1/22-10/31/22 Gasoline Zero (0) & 11/1/22-12/31/22 Gasoline 0.3650¢  | Only Gasoline/Gasohol - See Tax Matrix   | FL |
| Georgia               | All Types                               | 3/18/2022  | 10/12/2023 | Begin 3/18/2022 | All Qtr         | All Qtr  | All Qtr                           | End 1/10/2023 |           | *Begin 9/13/23 | *End 10/12/23 | Include GA miles & gallons in totals for MPG. Exclude GA taxable miles (0) and tax-paid gallons (0).  | *New Suspension Period 9/13/23-10/12/23  | GA |
| Maryland              | Diesel & Gasoline                       | 3/18/2022  | 4/16/2022  | Begin 3/18/2022 | End 4/16/2022   |          |                                   |               |           |                |               | Include MD miles & gallons in totals for MPG. Exclude MD taxable miles (0) and tax-paid gallons (0).  |  | MD |
| New York              | Diesel, Gasoline, Propane-LPG, LNG, CNG | 6/1/2022   | 12/31/2022 |                 | Begin 6/1/2022  | All Qtr  | End 12/31/2022                    |               |           |                |               | 1) Calculate the total tax-paid gallons purchased in NY.<br>2) Multiply the amount from 1 above by the applicable percentage in the rates below.<br>3)Enter the amount calculated from 2 above as your tax-paid gallons for NY.<br>Taxable gallons and mileage calculations are not affected by this calculation.<br><b>Diesel</b><br>59.5% (.595)<br><b>Gasoline</b><br>61.3% (.613)<br><b>Propane</b><br>LPG 33.3% (.333) |  | NY |
| Newfoundland Labrador | Diesel & Gasoline                       | 4/1/2022   | 12/31/2022 |                 | *Begin 4/1/2022 | *All Qtr | *End 12/31/2022                   |               |           |                |               | *4/1/2022-4/30/2022 Liters<br>Gasoline 23.34¢/Diesel 27.23¢<br>*5/1/2022-6/1/2022 Liters<br>Gasoline 25.55¢/Diesel 29.91¢<br>*6/2/2022-12/31/2022 Liters<br>Gasoline 18.55¢/Diesel 22.91¢   | Tax Rate Matrix 6/2/22 - 12/31/22 missed IFTA matrix deadline. The lateness in reporting in accordance with Section P1120.300 of the IFTA Procedures Manual applies solely to the 2Q2022 quarterly period. The prevailing tax rates were reported timely for the 3Q and 4Q 2022 periods. | NL |