Important News and Information for International Fuel Tax Agreement (IFTA) Filers

September 2013

Colorado Department of Revenue

State of Massachusetts Gasoline and Special Fuels/Diesel Tax Rate Changes

Effective July 31, 2013, the State of Massachusetts increased the per gallon gasoline tax and the per gallon special fuel/diesel tax by $0.03. This increase was added to the Massachusetts tax rates of $0.21 per gallon for a total of $0.24 per gallon. Colorado IFTA carriers who traveled in the State of Massachusetts during the 3rd quarter of 2013, who are filing a paper return, must enter miles traveled from July 1, 2013 through July 30, 2013 as "MA1", with a tax rate of $0.21, and miles traveled from July 31, 2013 through September 30, 2013 as "MA3", with a tax rate of $0.24. Colorado IFTA carriers who are filing through Revenue Online will enter the July 1, 2013 through July 30, 2013 miles as "Base", and the July 31, 2013 through September 30, 2013 miles as "Base(2)".

State of Nebraska Tax Rate Change

The tax rate for the State of Nebraska increased from $0.246 per gallon to $0.263 per gallon effective the 3rd quarter of 2013. Colorado updated the Nebraska tax rate both on its paper forms and in Revenue Online, however, IFTA, Inc. was not notified of this rate change in time to update the tax rate matrix on the IFTA, Inc. website, which still shows the Nebraska tax rate as $0.246 per gallon. Please note that the correct rate for Nebraska for the 3rd quarter of 2013 is $0.263 per gallon.

No Mileage Exemptions for the State of Colorado

Some Colorado IFTA filers are omitting off-road miles on their IFTA Tax Reports. This is incorrect because there are no mileage exemptions for the State of Colorado. On the Colorado IFTA Tax Report, column 4, Total Miles and column 5, Total Taxable Miles, should match. The only miles that may be deducted from the Total Miles as non-taxable, are miles traveled under a Trip Permit purchased for pre-payment of Colorado fuel excise tax. Only carriers who do not have IFTA credentials (the IFTA license and decals) are charged for a fuel tax trip permit in Colorado.

Colorado IFTA Tax Report Form Change

Within the next year, the Department of Revenue will be updating its return processing systems. As a result of these updates, the layout of the IFTA Tax Report form will change. Effective with this change, all IFTA Tax Reports must be filed on the new form or through Revenue Online, to ensure timely processing.