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**Tables of Equivalents for Natural Gas and Propane for Motor Vehicle Fuels Tax Purposes**

**Sec. 12-455a-1. Computation of tax on motor vehicle fuels in gaseous form**

(a) **Definitions.** As used in this section of the Regulations of Connecticut State Agencies:

(1) “British Thermal Unit” (Btu) means an amount of heat required to raise the temperature of one pound of water one degree Fahrenheit;

(2) “Cubic foot” means a standard unit of gas measurement and is defined as the amount of gas occupying a cubic foot of space at a pressure of 30 inches of mercury (approximately 14.7 psi) and a temperature of 60 degrees Fahrenheit;

(3) “Fuels” includes natural gas and propane, as well as other fuels in gaseous form suitable for the generation of power to propel motor vehicles;

(4) “Gallon” means a measure of volume equivalent to 231 cubic inches. When used as a standard unit of measure for liquid natural gas and other liquid fuels, it refers to a gallon of liquid fuel at a temperature of 60 degrees Fahrenheit;

(5) “Natural gas” means naturally occurring mixtures of hydrocarbon gases and vapors consisting principally of methane, whether in gaseous or liquid form;

(6) “Propane” means a gaseous paraffin hydrocarbon, which becomes liquid under pressure or reduced temperatures;

(7) “Psi” means pounds of pressure per square inch.

(b) The tax imposed on natural gas and propane in their gaseous forms shall be computed based on their liquid gallon equivalents.

(c) **Compressed Propane (Gaseous Form) Equivalency Table.** At 14.73 psi and 60 degrees Fahrenheit :

1 cubic foot propane	=	0.0278 gallons propane
100 cubic feet propane	=	2.78 gallons propane
1 gallon propane	=	35.97 cubic feet propane
100 gallons propane	=	3597 cubic feet propane

(d) **Natural Gas (Gaseous Form) Equivalency Table.** At 14.73 psi and 60 degrees Fahrenheit:

1 cubic foot natural gas	=	0.012 gallons natural gas
100 cubic feet natural gas	=	1.2 gallons natural gas
1 gallon natural gas	=	82.62 cubic feet natural gas
100 gallons natural gas	=	8262 cubic feet natural gas

(e) **Converting Liters to Gallons.** To convert liters to gallons, multiply the number of liters by 0.26417 to determine the equivalent number of gallons.

(f) **Temperature and Pressure Corrections.** When necessary to correct for temperature and pressure, for example when motor vehicle fuels are not measured at 14.73 psi or 60 degrees Fahrenheit, refer to the most recent edition of National Institute of Standards and Technology Handbook No. 44 for the proper correctional factors.

(Adopted effective April 28, 2000)