

**HIGHWAY TRUST FUND TAX RECEIPTS FOR PURPOSES
OF APPORTIONING FY 2000 HIGHWAY FUNDS 1/**

SEPTEMBER 1999

TABLE FE-10A

ITEM	HIGHWAY ACCOUNT TAX RECEIPTS DEPOSITED DURING FY 1998 2/ (1)	HIGHWAY ACCOUNT TAX RECEIPTS DELAYED UNTIL FY 1999 3/ (2)	HIGHWAY ACCOUNT ADJUSTED FY 1998 RECEIPTS FOR APPORTIONMENT PURPOSES (3)	MASS TRANSIT ACCOUNT TAX RECEIPTS DEPOSITED DURING FY 1998 2/ (4)	MASS TRANSIT ACCOUNT TAX RECEIPTS DELAYED UNTIL FY 1999 3/ (5)	MASS TRANSIT ACCOUNT ADJUSTED FY 1998 RECEIPTS (6)
A. Excise taxes						
1. Gasoline	\$14,480,423,317	\$3,595,845,000	\$18,076,268,317	\$2,619,883,067	\$663,311,000	\$3,283,194,067
2. Gasohol	\$780,309,734	\$191,373,000	\$971,682,734	\$315,554,958	\$72,585,000	\$388,139,958
3. Diesel and special fuels	\$5,400,003,841	\$1,303,694,000	\$6,703,697,841	\$722,308,186	\$173,722,000	\$896,030,186
4. Tires	\$399,305,000	-	\$399,305,000	-	-	-
5. Trucks and trailers	\$2,040,532,000	-	\$2,040,532,000	-	-	-
6. Federal use tax	\$862,923,540	-	\$862,923,540	-	-	-
7. Fines and penalties	\$5,586,614	-	\$5,586,614	-	-	-
8. Total	\$23,969,084,046	\$5,090,912,000	\$29,059,996,046	\$3,657,746,211	\$909,618,000	\$4,567,364,211
			-			
B. Refunds and credits						
1. Diesel powered vehicle rebate	\$4,142,700	-	\$4,142,700	-	-	-
2. Diesel fuel used in buses	\$24,821,657	-	\$24,821,657	-	-	-
3. Diesel fuel - other	\$381,982,507	-	\$381,982,507	\$84,863,205	-	\$84,863,205
4. Gasohol	\$16,356,740	-	\$16,356,740	-	-	-
5. Gasoline used to make gasohol	\$16,081,000	-	\$16,081,000	-	-	-
6. Gasoline - other	\$212,548,628	-	\$212,548,628	\$63,184,439	\$5,338,000	\$68,522,439
7. Total	\$655,933,232	-	\$655,933,232	\$148,047,644	\$5,338,000	\$153,385,644
			-			
C. Transfers						
1. To Land and Water Conservation Fund	\$845,000	-	\$845,000	\$155,000	-	\$155,000
2. To Aquatic Resources Trust Fund	\$171,372,000	\$40,198,000	\$211,570,000	\$22,712,000	-	\$22,712,000
3. Total	\$172,217,000	\$40,198,000	\$212,415,000	\$22,867,000	-	\$22,867,000
			-			
D. Net excise taxes	\$23,140,933,814	\$5,050,714,000	\$28,191,647,814	\$3,486,831,567	\$904,280,000	\$4,391,111,567

1/ Section 901 (e) of the Taxpayer Relief Act of 1997 allowed motor fuel taxpayers to delay until October 5, 1998, the payment of fuel taxes that otherwise would be due in August and September of 1998. This provision effectively shifted about \$6 billion in Highway Trust Fund receipts from FY 1998 to FY 1999. However, Section 1103 (j) of the Transportation Equity Act for the 21st Century provides that the delayed deposit of these tax receipts shall not affect the apportionment of funds. Columns (1) and (4) shows the tax receipts actually deposited into the Highway Trust Fund during FY 1998. Columns (2) and (5) show the amount of tax receipts that was delayed under the Taxpayer Relief Act. Columns (3) and (6), the sum of the appropriate preceding columns, is the amount that would have been deposited in the Highway Trust Fund had it not been for the delayed deposit provision. The receipts in Column (3) will be used to calculate apportionments of FY 2000 Highway Account funds. Mass Transit Account adjustments are not used for apportionment, but are shown for completeness and consistency with other Highway Statistics Tables.

2/ The amounts shown in these columns are identical to the amounts shown in the Highway Account and Mass Transit Account columns in Table FE-10.

3/ Estimated by U.S. Department of the Treasury.