HIGHPAY Taxes and Fees
How They Are Collected
and Distributed
2001

Office of Highway Policy Information
Highway Funding and Motor Fuels Division
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</tr>
</tbody>
</table>
## CONTENTS

<table>
<thead>
<tr>
<th>Table</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Introduction</td>
<td>1</td>
</tr>
<tr>
<td>State Taxation of Gasoline</td>
<td>MF-101</td>
</tr>
<tr>
<td>State Taxation of Special Fuels</td>
<td>MF-102</td>
</tr>
<tr>
<td>State Gasoline Tax Loss and Expense Allowances</td>
<td>MF-103</td>
</tr>
<tr>
<td>Motor-Fuel Tax Provisions on Interstate Motor Carriers</td>
<td>MF-104</td>
</tr>
<tr>
<td>Exemption and Refund Provisions of State Gasoline Taxation</td>
<td>MF-105</td>
</tr>
<tr>
<td>Provisions Governing the Disposition of State Motor-Fuel Tax Receipts</td>
<td>MF-106</td>
</tr>
<tr>
<td>State Licenses and Fees Imposed on Wholesale Distributors of Motor Fuel</td>
<td>MF-107</td>
</tr>
<tr>
<td>State Licenses and Fees Imposed on Retail Dealers of Motor Fuel</td>
<td>MF-108</td>
</tr>
<tr>
<td>State Licenses and Fees Imposed on Users of Motor Fuel</td>
<td>MF-109</td>
</tr>
<tr>
<td>State Liquid-Fuels Inspection Fees</td>
<td>MF-110</td>
</tr>
<tr>
<td>Summary of State Motor-Vehicle Registration Fee Schedules</td>
<td>MV-103</td>
</tr>
<tr>
<td>Provisions Governing the Disposition of State Motor-Vehicle and Motor-Carrier Receipts</td>
<td>MV-106</td>
</tr>
<tr>
<td>Provisions Governing the Allocation for Highway Purposes of Certain State Taxes, Fees, and Appropriations (Other than Highway-User Revenues)</td>
<td>S-106</td>
</tr>
<tr>
<td>Provisions Governing the Allocation of Federal Funds for Highway Purposes</td>
<td>F-106</td>
</tr>
</tbody>
</table>
INTRODUCTION

This publication presents tabular information on State and Federal laws that provide for the taxation of motor fuels, motor vehicles, motor carriers, and licensed drivers, and the distribution of revenues from these highway taxes and fees. Also included are tables that show the use of other State taxes for highways and the involvement of Federal agencies and Federal funds in highway activities. The information presented is based on data obtained from State authorities and the laws of the various States.

Motor Fuel Taxes & Fees

Data on motor fuels, including the State gallonage tax rates on gasoline, diesel, liquefied petroleum gas, and gasohol, and sales taxes on motor fuels are summarized in Table MF-121T. Tables MF-101 through MF-105 provide data on State laws for administering gasoline and special-fuel taxes.

The current version of Table MF-104 reflects the fundamental shift in the taxation of Interstate motor carriers caused by the International Fuel Tax Agreement (IFTA). As of September 30, 1996, all States and Canadian Provinces have become participating members in IFTA. IFTA replaced individual State motor-fuel tax provisions on Interstate motor carriers with a uniform method of reconciling motor-carrier taxation among member jurisdictions.

The uniform method simplified motor-fuel tax reporting by allowing a motor carrier to report and pay motor-fuel taxes owed to the States and Canadian Provinces to a single base jurisdiction, typically their home State or Province. Under IFTA an Interstate motor carrier only needs a single IFTA fuel tax license for each of its qualified motor vehicles.

IFTA defines a qualified motor vehicle as a motor vehicle, other than a recreational vehicle, that is used, designed or maintained for the transportation of persons or property that: has two axles and a gross vehicle weight or registered gross vehicle weight exceeding 26,000 pounds; or has three or more axles regardless of weight; or is used in combination, and the gross vehicle weight of the combination is more than 26,000 pounds.

For these qualified motor vehicles, the formula most used for the calculation of IFTA-taxed gallonage is: 1) total mileage is divided by total fuel usage to determine fleet miles per gallon, and 2) total mileage within each jurisdiction is then divided by fleet miles per gallon to determine taxable gallons for each jurisdiction.

Taxable gallons are multiplied by the member tax rates to determine the amount of the tax liability. The amount of the tax is paid to the base jurisdiction. IFTA defines the base jurisdiction as the jurisdiction where: the motor carrier is registered, the operational control and operational records of the qualified motor vehicles are maintained, and some travel actually occurs by qualified motor vehicles of a motor carrier’s company fleet.

The base State or Province uses a clearinghouse arrangement to forward the portion of motor-fuel taxes owed to other member States and Provinces. IFTA taxable gallonage may be calculated in more than one way. Several States have legislated a variation of the formula with the results about the same as the above formula. Payments for qualified motor vehicles are made quarterly in all jurisdictions. The quarterly report and payment are due on the last day of the month immediately following the close of the quarter for which the report and payment are being filed. A few States have legislation that exempts small operators from quarterly payments but requires annual filing and payment.

Tables MF-107 through MF-109 summarize the State licenses and fees imposed on wholesalers, retailers, and users of motor fuel. Table MF-110 gives the fee schedule for the inspection of liquid fuels. Table MF-106 details the legal provisions governing the disposition of State motor-fuel tax receipts. In States that deposit motor-fuel, motor vehicle and other revenues in a common fund, the distribution and use of these revenues are reported in Table MF-106.
**Motor Vehicle Taxes & Fees**

Table MV-103 summarizes data on motor vehicles and includes the fee schedule for registering automobiles, single-unit trucks, tractor-trucks, semitrailers, twin semitrailer combinations, and the typical fee for each class of vehicle, including 3-axle and 5-axle combinations and the twin semitrailer combinations. Table MV-106 gives the provisions governing the disposition of State motor-vehicle, motor-carrier, and driver-license revenues.

**Other State Taxes & Fees**

An additional table is included to show other State funding for highways. Table S-106 shows the allocation of State taxes and fees, not considered to be highway-user revenue, for highways. Highway-user revenue are taxes and fees levied on the owners and operators of motor vehicles for their use of the public highways, which are included in the MF and MV table series. Not all taxes paid by highway users are considered to be highway-user revenue.

The distinction between highway-user taxes and other State taxes that are dedicated for highways is sometimes difficult to determine. Sales and use taxes, gross receipts taxes and ad valorem property taxes are not considered highway-user imposts when they are part of general tax structures and are applied to a variety of commodities not related to highways. If a tax is applied to a broad spectrum of commodities (even if a given portion is dedicated to highways), FHWA considers it to be a nonuser tax and is included in Table S-106.

**Federal Taxes & Funding**

Two tables on Federal funding for highways are included. Table FE-21B summarizes Federal motor-fuel and motor-vehicle taxes. Table F-106 lists the provisions governing the allocation of Federal funds for highway purposes. The data for Table F-106 are primarily obtained from the Federal budget.
### STATE TAXATION OF GASOLINE

Based on information obtained from state authorities and on the laws of the state, the status as of January 1, 2001, is summarized in the table below.

<table>
<thead>
<tr>
<th>State</th>
<th>Tax Rate 3/ (Cents Per Gallon)</th>
<th>Tax Paid in First Instance By</th>
<th>Tax Computed on Basis Of</th>
<th>Date Tax Due 2/</th>
<th>Tax Collected and Administered By</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alabama</td>
<td>3/ 18</td>
<td>Distributors, refiners, retail dealers, users, quantities sold</td>
<td>20th</td>
<td>Department of Revenue</td>
<td></td>
</tr>
<tr>
<td>Alaska</td>
<td>3/ 8</td>
<td>Dealers and users</td>
<td>Quantities sold, transferred or used</td>
<td>Last</td>
<td>Department of Revenue</td>
</tr>
<tr>
<td>Arizona</td>
<td>3/ 18</td>
<td>Distributors</td>
<td>Quantities sold</td>
<td>25th</td>
<td>Department of Transportation, Motor Vehicle Division</td>
</tr>
<tr>
<td>Arkansas</td>
<td>4/ 20.5</td>
<td>Wholesale distributors (first receivers)</td>
<td>Inshipments or receipts</td>
<td>25th</td>
<td>Department of Finance and Administration, Motor Fuel Tax Section</td>
</tr>
<tr>
<td>California</td>
<td>18</td>
<td>Distributors, manufacturers and importers</td>
<td>Quantities distributed</td>
<td>25th</td>
<td>State Board of Equalization Assesses, and State Controller Collects Accounts Receivable</td>
</tr>
<tr>
<td>Colorado</td>
<td>3/ 22</td>
<td>Distributors and refiners</td>
<td>Gross gallonage</td>
<td>25th</td>
<td>Department of Revenue, Motor Carrier Services Division</td>
</tr>
<tr>
<td>Connecticut</td>
<td>25</td>
<td>Licensed distributors</td>
<td>Quantities sold and used</td>
<td>25th</td>
<td>Department of Revenue Services</td>
</tr>
<tr>
<td>Delaware</td>
<td>23</td>
<td>Wholesale distributors</td>
<td>Quantities sold and used</td>
<td>25th</td>
<td>Department of Transportation, Motor Fuel Tax Administration</td>
</tr>
<tr>
<td>Dist. of Col.</td>
<td>20</td>
<td>Licensed importers</td>
<td>Quantities sold and used</td>
<td>25th</td>
<td>Department of Finance and Revenue</td>
</tr>
<tr>
<td>Florida</td>
<td>3/ 13.6</td>
<td>Importers, terminal wholesalers, suppliers, and blenders</td>
<td>Quantities removed through terminal rack, imported, or blended</td>
<td>20th</td>
<td>Department of Revenue</td>
</tr>
<tr>
<td>Georgia</td>
<td>7.5</td>
<td>Licensed distributors</td>
<td>Quantities sold and used</td>
<td>20th</td>
<td>Department of Revenue, Motor Fuel Tax Unit</td>
</tr>
<tr>
<td>Hawaii</td>
<td>3/ 16</td>
<td>Manufacturers, producers, refiners, importers and distributors</td>
<td>Quantities manufactured, produced, refined, imported and sold or used</td>
<td>Last</td>
<td>Department of Taxation</td>
</tr>
<tr>
<td>Idaho</td>
<td>20</td>
<td>Licensed distributors</td>
<td>Quantities sold and used</td>
<td>25th</td>
<td>Department of Finance and Revenue</td>
</tr>
<tr>
<td>Illinois</td>
<td>19</td>
<td>Licensed distributors</td>
<td>Quantities sold and used</td>
<td>20th</td>
<td>Department of Revenue</td>
</tr>
<tr>
<td>Indiana</td>
<td>15</td>
<td>Licensed distributors</td>
<td>Quantities received</td>
<td>20th</td>
<td>Department of State Revenue, Special Tax Division</td>
</tr>
<tr>
<td>Iowa</td>
<td>3/ 20</td>
<td>Licensed suppliers, restrictive suppliers, and blenders</td>
<td>Quantities received as shown by lading or manifest</td>
<td>Last</td>
<td>Department of Revenue and Finance</td>
</tr>
<tr>
<td>Kansas</td>
<td>20</td>
<td>Distributors of first receipt (defined as loaded at the terminal rack)</td>
<td>Quantities received or imported</td>
<td>25th</td>
<td>Department of Revenue, Customer Relations, Oil, Gas, Petroleum Segment</td>
</tr>
<tr>
<td>Kentucky</td>
<td>16.4</td>
<td>Licensed gasoline dealers (wholesalers, refiners, importers, certain retailers)</td>
<td>Quantities received</td>
<td>25th</td>
<td>Revenue Cabinet, Motor Fuel Tax Section</td>
</tr>
<tr>
<td>Louisiana</td>
<td>20</td>
<td>Manufacturers, refiners and importers</td>
<td>Quantities sold and used</td>
<td>20th</td>
<td>Department of Revenue, Excise Tax Division</td>
</tr>
<tr>
<td>Maine</td>
<td>3/ 22</td>
<td>Wholesale distributors</td>
<td>Quantities sold and used</td>
<td>21st</td>
<td>State Tax Assessor</td>
</tr>
<tr>
<td>Maryland</td>
<td>3/ 23.5</td>
<td>Licensed dealers</td>
<td>Quantities sold and used</td>
<td>Last</td>
<td>Comptroller, Motor Fuel Tax Division</td>
</tr>
<tr>
<td>Massachusetts</td>
<td>3/ 21</td>
<td>Licensed distributors and importers</td>
<td>Quantities sold and used</td>
<td>20th</td>
<td>Department of Revenue</td>
</tr>
<tr>
<td>Michigan</td>
<td>3/ 19</td>
<td>Supplier, terminal or refinery</td>
<td>Quantities sold</td>
<td>20th</td>
<td>Department of Treasury, Motor Fuel Tax Division</td>
</tr>
<tr>
<td>Minnesota</td>
<td>3/ 20</td>
<td>Licensed distributors</td>
<td>Inshipments</td>
<td>23rd</td>
<td>Department of Revenue, Petroleum Division</td>
</tr>
<tr>
<td>Mississippi</td>
<td>3/ 18.4</td>
<td>Wholesale distributors and producers</td>
<td>Quantities received</td>
<td>20th</td>
<td>State Tax Commission</td>
</tr>
<tr>
<td>Missouri</td>
<td>3/ 17</td>
<td>Suppliers</td>
<td>Quantities removed from terminals</td>
<td>2nd 2/</td>
<td>Department of Revenue, Business Tax Bureau</td>
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<tr>
<td>Montana</td>
<td>3/ 27</td>
<td>Distributors</td>
<td>Imports plus refinery distribution</td>
<td>25th</td>
<td>Department of Transportation, Administration Division</td>
</tr>
<tr>
<td>Nebraska</td>
<td>3/ 23.9</td>
<td>Distributors and importers</td>
<td>Gross gallons received or imported</td>
<td>20th</td>
<td>Department of Revenue</td>
</tr>
</tbody>
</table>

---

3
<table>
<thead>
<tr>
<th>STATE</th>
<th>TAX RATE 1/ (CENTS PER GALLON)</th>
<th>TAX PAID IN FIRST INSTANCE BY</th>
<th>TAX COMPUTED ON BASIS OF</th>
<th>DATE TAX DUE 2/</th>
<th>TAX COLLECTED AND ADMINISTERED BY</th>
</tr>
</thead>
<tbody>
<tr>
<td>Nevada</td>
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<td>Licensed dealers (distributors)</td>
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<td>Department of Taxation, Revenue Division</td>
</tr>
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<td>New Hampshire</td>
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<td>Importers, producers or refiners</td>
<td>Quantities sold</td>
<td>20th</td>
<td>Department of Safety, Road Toll Administration</td>
</tr>
<tr>
<td>New Jersey</td>
<td>10.5</td>
<td>Importers, distributors or jobbers</td>
<td>Quantities sold or used</td>
<td>20th</td>
<td>Department of the Treasury, Division of Taxation</td>
</tr>
<tr>
<td>New Mexico</td>
<td>18.5</td>
<td>Distributors</td>
<td>Imports plus production</td>
<td>25th</td>
<td>Department of Taxation and Revenue, Returns Processing Division</td>
</tr>
<tr>
<td>New York</td>
<td>6/ 22</td>
<td>Registered distributors on first import or production</td>
<td>Quantities imported or produced</td>
<td>20th</td>
<td>Department of Taxation and Finance</td>
</tr>
<tr>
<td>North Carolina</td>
<td>24.3</td>
<td>First person in State who sells or uses fuel (distributor)</td>
<td>Receipts or sales at distributor's option</td>
<td>20th</td>
<td>Department of Revenue, Motor Fuels Tax Division</td>
</tr>
<tr>
<td>North Dakota</td>
<td>3/ 21</td>
<td>Wholesale distributors</td>
<td>Quantities sold and used</td>
<td>25th</td>
<td>Tax Commissioner, Motor Fuel Tax Section</td>
</tr>
<tr>
<td>Ohio</td>
<td>22</td>
<td>Wholesalers and Distributors of Motor Vehicle Fuel</td>
<td>Quantities distributed, sold, or used</td>
<td>Last</td>
<td>Tax collected by the State Treasurer Motor fuel laws administered by the Department of Taxation</td>
</tr>
<tr>
<td>Oklahoma</td>
<td>17</td>
<td>Suppliers when removed from terminal rack</td>
<td>Quantities imported or removed from the terminal rack</td>
<td>27th</td>
<td>Tax Commission, Audit Division Motor Fuel Section</td>
</tr>
<tr>
<td>Oregon</td>
<td>3/ 24</td>
<td>Licensed dealers</td>
<td>Quantities sold or used</td>
<td>25th</td>
<td>Department of Transportation</td>
</tr>
<tr>
<td>Pennsylvania</td>
<td>3/ 26</td>
<td>Registered distributors</td>
<td>Quantities used or sold and delivered</td>
<td>20th</td>
<td>Department of Revenue, Bureau of Motor Fuel Taxes</td>
</tr>
<tr>
<td>Rhode Island</td>
<td>29</td>
<td>Distributors</td>
<td>Quantities sold or used</td>
<td>27th</td>
<td>Department of Administration, Division of Taxation, Excise Tax Section</td>
</tr>
<tr>
<td>South Carolina</td>
<td>16</td>
<td>Supplier at terminal rack</td>
<td>Quantities sold or used</td>
<td>20th</td>
<td>Department of Revenue</td>
</tr>
<tr>
<td>South Dakota</td>
<td>3/ 22</td>
<td>Suppliers and importers</td>
<td>Gallons removed from the rack at fuel terminal</td>
<td>Last</td>
<td>Department of Revenue, Motor Vehicle Division</td>
</tr>
<tr>
<td>Tennessee</td>
<td>20</td>
<td>Wholesale distributors</td>
<td>Quantities received and stored</td>
<td>20th</td>
<td>Department of Revenue, Accounting Division, Petroleum Tax Division, Gasoline Tax Section</td>
</tr>
<tr>
<td>Texas</td>
<td>20</td>
<td>Person making first sale or use in State</td>
<td>Quantities sold or used</td>
<td>25th</td>
<td>Comptroller of Public Accounts</td>
</tr>
<tr>
<td>Utah</td>
<td>3/ 24.5</td>
<td>Licensed distributors</td>
<td>Quantities distributed</td>
<td>Last</td>
<td>Tax Commission</td>
</tr>
<tr>
<td>Vermont</td>
<td>20</td>
<td>Licensed distributors</td>
<td>Receipts or sales</td>
<td>25th</td>
<td>Department of Motor Vehicles, Commercial Vehicle Operations</td>
</tr>
<tr>
<td>Virginia</td>
<td>3/ 17.5</td>
<td>Importers, producers, refiners, and some dealers</td>
<td>Quantities sold or used</td>
<td>-</td>
<td>Department of Motor Vehicles, Motor Carrier Services</td>
</tr>
<tr>
<td>Washington</td>
<td>3/ 23</td>
<td>Supplier (terminal rack) or importer</td>
<td>Quantities sold or imported</td>
<td>10th</td>
<td>Department of Licensing, Prorate and Fuel Tax Division</td>
</tr>
<tr>
<td>West Virginia</td>
<td>25.65</td>
<td>Distributors</td>
<td>Actual metered gallons sold</td>
<td>25th</td>
<td>Department of Tax and Revenue</td>
</tr>
<tr>
<td>Wisconsin</td>
<td>3/ 26.4</td>
<td>Licensed suppliers</td>
<td>Quantities received</td>
<td>15th</td>
<td>Department of Revenue</td>
</tr>
<tr>
<td>Wyoming</td>
<td>3/ 14</td>
<td>Supplier (terminal rack)</td>
<td>Quantities sold</td>
<td>Last</td>
<td>Department of Transportation.</td>
</tr>
</tbody>
</table>

1/ Rates shown are as of January 1, 2001. Some of the rates shown are composites of several taxes. See Table MF-121T for more information on the composition of the rates. See Table MF-106 for State code citations for the taxes.
2/ Date tax is due in month following month of receipt or sale of gasoline.
3/ Gasoline used in aircraft is taxed at the following rates per gallon: Arizona, 18 cents (13 cents refundable upon application); Iowa, 8 cents; Missouri and Oregon, 9 cents; Hawaii, 1 cent; Michigan, and Montana, 3 cents; Pennsylvania, 4.3 cents; Idaho, 5.5 cents; Alabama, 3.9 cents; Alaska, 4.7 cents; New Hampshire and Utah, 4 cents; Maryland, 7 cents; Minnesota, Nebraska, Virginia and Wyoming, 5 cents; South Dakota and Wisconsin 6 cents; Washington, 6.5 cents; North Dakota, 8 cents; Colorado, 6 cents; Mississippi, 6.4 cents; Florida, 6.9 cents; Massachusetts, 12.1 cents (varies by qt.); Maine, 4 cents. Marine use is taxed at 5 cents in Alaska.
4/ In border cities and towns or in establishments within 800 feet (one mile for establishments adjacent to the Interstate System) of the borders of Missouri and Oklahoma, gasoline sold and delivered to passenger car fuel tanks is taxed at the rates of those adjoining States plus 1 cent.
5/ In New Jersey, blenders report within 5 days of receipt of fuel. In Virginia, tax is due by the fifth day of second month of receipt or sale.
6/ Taxpayers who have a combined liability of motor fuel excise taxes and petroleum business taxes in excess of $5 million during the preceding year are required to make a payment by electronic transfer. Payment is due 3 business days after the 22nd day of the month.
7/ Cities or towns that are within 10 miles of an international border crossing or transportation benefit districts that contain an international border may impose and additional local tax up to 1 cent per gallon.
<table>
<thead>
<tr>
<th>STATE</th>
<th>TAX RATE 2/ (CENTS PER GALLON)</th>
<th>TAX PAID IN FIRST INSTANCE BY</th>
<th>DATE TAX DUE 3/</th>
<th>TAX COLLECTED AND ADMINISTERED BY</th>
<th>REMARKS 4/</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alabama</td>
<td>19 &amp; 17 Distributors or licensed users</td>
<td>20th Department of Revenue</td>
<td>Retailer, if not licensed as a distributor must buy tax-paid fuel. Transit use is taxed, but is subject to a 4-cent exemption. The Commissioner of Agriculture and Industries administers and collect the 2-cent inspection fee included in the tax. The Liquefied Petroleum Gas (LPG) Board administers the tax on LPG.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Alaska</td>
<td>8 Dealers and users</td>
<td>Last Department of Revenue</td>
<td>Retailer collects the tax in the first instance when heating fuel is sold as motor fuel. Transit use is taxed.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Arizona</td>
<td>26 &amp; 18 Importers, distributors and users</td>
<td>25th Department of Transportation, Motor Vehicle Division</td>
<td>Transit use is taxed.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Arkansas</td>
<td>22.5 &amp; 16.5 Diesel suppliers (wholesalers or distributors) and LPG users</td>
<td>25th Department of Finance and Administration, Motor Fuel Tax Section</td>
<td>-</td>
<td></td>
<td></td>
</tr>
<tr>
<td>California</td>
<td>18 &amp; 6 Suppliers</td>
<td>Last Board of Equalization</td>
<td>Transit is exempt, but is subject to a 1-cent tax on the exempt gallons used on State highways. The LPG tax is paid by the retailer or user and the tax is due on the 25th day of the month.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Colorado</td>
<td>20.5 Distributors</td>
<td>25th Department of Revenue, Motor Carrier Services Division</td>
<td>Transit use is taxed.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Connecticut</td>
<td>18 Licensed motor fuel distributors</td>
<td>25th Department of Revenue Services</td>
<td>Diesel fuel distributors collect the tax from retailers or users and pay tax to the State. Transit bus use is subject to full refund. Transit use taxicabs and livery services subject to 50 percent refund. LPG, CNG, and LNG are not taxed when sold as motor vehicle fuels.</td>
<td></td>
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</tr>
<tr>
<td>Delaware</td>
<td>22 Retailers, users or suppliers</td>
<td>25th Department of Transportation, Motor Fuel Tax Administration</td>
<td>Licensed retailer becomes liable for the tax when fuel is placed in supply tank of user's vehicle. Licensed user who acquires tax-free fuel becomes liable for the tax when fuel is placed in supply tank of his licensed vehicle. Supplier must collect tax on delivery to unlicensed dealer or user. Transit use is taxed.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dist. of Col.</td>
<td>20 Licensed importers</td>
<td>25th Department of Finance and Revenue</td>
<td>Metro (transit buses), U.S., D.C. and diplomats are exempt.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Florida</td>
<td>25.9 &amp; 16 Terminal suppliers, blenders, importers, and wholesalers</td>
<td>20th Department of Revenue</td>
<td>Transit use is taxed; however, 19.9 cents per gallon is refundable. Nonhighway agricultural use and marine use are exempt from all taxes except a sales and use tax of 6 percent of the retail price of the diesel fuel.</td>
<td></td>
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</tr>
<tr>
<td>Georgia</td>
<td>7.5 Licensed distributors (wholesalers, retailers) and licensed users</td>
<td>20th 5/</td>
<td>Department of Revenue, Motor Fuel Tax Unit</td>
<td>User buys tax-paid fuel; but some users may become licensed distributors and pay the tax directly to the State. User licensed as distributor can obtain exemption for nonhighway use.</td>
<td></td>
</tr>
<tr>
<td>Hawaii</td>
<td>16 &amp; 11 Distributors</td>
<td>Last Department of Taxation</td>
<td>Transit use is taxed.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Idaho</td>
<td>25 &amp; 18.1 Retailers or licensed users, including trucks</td>
<td>Last 5/</td>
<td>Tax Commission</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Illinois</td>
<td>21.5 &amp; 19 Licensed distributors, special fuels suppliers or bulk users of special fuel</td>
<td>20th Department of Revenue</td>
<td>Most nonhighway use is exempt. Transit use is exempt.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Indiana</td>
<td>16 Licensed suppliers, importers, and blenders</td>
<td>15th Department of Revenue, Special Tax Division</td>
<td>Special fuel tax is imposed at the time of removal from the terminal rack, the tax is then passed on to each subsequent purchaser.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Iowa</td>
<td>22.5 &amp; 20 Licensed and restrictive supplier, blender, dealer, or user</td>
<td>Last Department of Revenue</td>
<td>Applies to undyed diesel fuel, and LPG or CNG delivered into the fuel supply of a motor vehicle.</td>
<td></td>
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</tr>
<tr>
<td>STATE</td>
<td>TAX RATE 2/ (CENTS PER GALLON)</td>
<td>TAX PAID IN FIRST INSTANCE BY</td>
<td>DATE TAX DUE 3/</td>
<td>TAX COLLECTED AND ADMINISTERED BY</td>
<td>REMARKS 4/</td>
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</tr>
<tr>
<td>Kansas</td>
<td>22 &amp; 19 Diesel - wholesale distributors; LPG - users and dealers</td>
<td>25th Department of Revenue, Business Tax Bureau</td>
<td>Diesel tax is computed on quantities received or imported less exempt sales. Transit use is taxed.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Kentucky</td>
<td>13.4 &amp; 15 Licensed special fuels dealers (importers, wholesalers, refiners)</td>
<td>25th Revenue Cabinet, Motor Fuel Tax Section</td>
<td>-</td>
<td>User or dealer pays tax to supplier. Transit use is taxed.</td>
<td></td>
</tr>
<tr>
<td>Louisiana</td>
<td>20 &amp; 16 Suppliers (wholesalers)</td>
<td>20th Department of Revenue, Excise Taxes Division</td>
<td>Licensed supplier (wholesaler) is liable for the tax and shall charge and collect the tax. Licensed user is liable for tax on fuel bought tax free and used on the highway.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Maine</td>
<td>23 &amp; 21 Suppliers (wholesalers) and users</td>
<td>Last State Tax Assessor</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Maryland</td>
<td>24.25 &amp; 23.5 Licensed sellers and users</td>
<td>Last Comptroller, Motor Fuel Tax Division</td>
<td>Fleet operators, if licensed and bonded as diesel users, can fuel trucks from own storage tanks and pay tax. LPG users with bulk fuel register as bonded users. All others buy tax-paid fuel. Use by mass transit administration buses and certain municipal bus companies is exempt.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Massachusetts</td>
<td>21 &amp; 13.4 Licensed special fuels suppliers</td>
<td>20th Department of Revenue, Excises Bureau</td>
<td>Suppliers may sell tax free if fuel is sold to other suppliers. Regional transit authorities are exempt.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Michigan</td>
<td>15 Refineries and terminals</td>
<td>20th Department of Treasury, Motor Fuel Tax Division</td>
<td>Diesel tax is collected when fuel is sold from refinery or terminal at rate of 9 cents per gallon when sold to a licensed entity. There is a 6 cents per gallon discount if diesel fuel is delivered into the fuel supply tank of a licensed Motor Carrier. Those motor carriers are responsible for a 21 cents per gallon Motor Carrier Fuel Tax. Credit is allowed for 9 cents paid at the pump and 6 cents for sales paid on MI purchases. Diesel fuel, when used in transit vehicles with a capacity of ten or more persons, is allowed a full refund. The LPG tax is collected by a licensed LPG dealer.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Minnesota</td>
<td>20 &amp; 15 First licensed distributor</td>
<td>23rd Department of Revenue, Petroleum Division</td>
<td>Transit systems owned by cities or towns are exempt.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Mississippi</td>
<td>18.4 &amp; 17 Wholesalers, retailers (distributors)</td>
<td>20th State Tax Commission</td>
<td>Compressed gas users: vehicles 10,000 pounds g.v.w., and under, $100 annual fee; vehicles greater than 10,000 pounds g.v.w., but less than 20,000 pounds, $225 - prepayment of tax; vehicles greater than 20,000 pounds g.v.w., $300 - prepayment of tax; vehicles greater than 10,000 pounds that carry &quot;F&quot; or farm tag, $150 - prepayment of tax. Annual reports are required on all vehicles with a gross weight exceeding 10,000 pounds.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Missouri</td>
<td>17 Suppliers</td>
<td>Last Department of Revenue, Business Tax Bureau</td>
<td>Transit use is taxed.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Montana</td>
<td>27.75 Distributors</td>
<td>25th Department of Transportation, Administration Division</td>
<td>Transit use is taxed.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Nebraska</td>
<td>23.9 Distributors and importers</td>
<td>20th Department of Revenue</td>
<td>Special fuels category is now divided into a diesel and a compressed gas program. Compressed gas includes LPG and CNG.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Nevada</td>
<td>27.75 &amp; 22 Licensed users or suppliers</td>
<td>Last Department of Motor Vehicles and Public Safety, Motor Carrier Division</td>
<td>Retailer sells tax-free fuel to licensed user and collects tax from unlicensed user. Nonhighway, government and transit use are exempt.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>New Hampshire</td>
<td>19.5 &amp; 18 Users</td>
<td>Last</td>
<td>Transit use is taxed.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>STATE</td>
<td>RATE 2/ (CENTS PER GALLON)</td>
<td>TAX PAID IN FIRST INSTANCE BY</td>
<td>DATE TAX DUE 3/</td>
<td>TAX COLLECTED AND ADMINISTERED BY</td>
<td>REMARKS</td>
</tr>
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</tr>
<tr>
<td>New Jersey</td>
<td>13.5 &amp; 5.25</td>
<td>Retailers and users</td>
<td></td>
<td>Department of the Treasury, Division of Taxation</td>
<td>Generally, off-road use is not taxable.</td>
</tr>
<tr>
<td>New Mexico</td>
<td>19.5 &amp; 6</td>
<td>Distributors</td>
<td>25th</td>
<td>Motor Transportation Division, Operations Bureau</td>
<td>Transit use is taxed.</td>
</tr>
<tr>
<td>New York</td>
<td>20.25 &amp; 8</td>
<td>Registered distributors upon first sale in the State</td>
<td>20th</td>
<td>Department of Taxation and Finance</td>
<td>Under certain conditions, fuel used in omnibuses and taxicabs is subject to a refund of 3 cents+F226 per gallon. Diesel fuel used in omnibuses operated in local transit service and all school buses owned by nonpublic schools is subject to full refund.</td>
</tr>
<tr>
<td>North Carolina</td>
<td>24.3</td>
<td>Licensed suppliers (distributors)</td>
<td>25th</td>
<td>Department of Revenue, Motor Fuels Tax Division</td>
<td>Sales to licensed user-seller (bulk user or reseller with bulk storage) and fuel placed into the tanks of highway vehicles by suppliers are taxed. Transit use is taxed. Public school transportation and State agencies are exempt.</td>
</tr>
<tr>
<td>North Dakota</td>
<td>21</td>
<td>Licensed dealers (wholesalers)</td>
<td>25th</td>
<td>Tax Commissioner, Motor Fuel Tax Section</td>
<td>Fuel used for heating, agricultural, privately funded industrial or railroad purposes is exempt but subject to special 2 percent excise tax; other nonhighway uses are refundable except fuel used in public contract work which is taxed. Transit use is taxed.</td>
</tr>
<tr>
<td>Ohio</td>
<td>22</td>
<td>Wholesalers and Distributors of Motor Vehicle Fuel</td>
<td>Last</td>
<td>Tax collected by the State Treasurer</td>
<td>Tax is paid on first sale knowingly made for highway use. If final use cannot be determined, user is liable for the tax. Public transit use is refunded 21 cents per gallon.</td>
</tr>
<tr>
<td>Oklahoma</td>
<td>14 &amp; 17</td>
<td>Suppliers (diesel) Special Fuel Dealers (propane)</td>
<td>25th</td>
<td>Tax Commission, Audit Division, Motor Fuel Division</td>
<td>Tax is levied on use. Use is defined as (1) placing of fuel into supply tank of a vehicle for highway use; (2) consumption on highway of fuel imported in tank of commercial vehicle. Local public buses seating ten or more are exempt from tax.</td>
</tr>
<tr>
<td>Oregon</td>
<td>24</td>
<td>Retailers or users</td>
<td>20th</td>
<td>Department of Transportation</td>
<td>Tax is paid by user for vehicles not under jurisdiction of the Public Utilities Commission (PUC). Vehicles under jurisdiction of the PUC and paying motor-carrier fees are exempt from payment of the special fuels tax. Fuel used by a publicly organized mass transportation district is subject to full refund.</td>
</tr>
<tr>
<td>Pennsylvania</td>
<td>30.9 &amp; 19</td>
<td>Registered Distributors</td>
<td>20th</td>
<td>Department of Revenue, Bureau of Motor Fuel Taxes</td>
<td>Quantities used or sold and delivered except for dyed diesel and dyed kerosene.</td>
</tr>
<tr>
<td>Rhode Island</td>
<td>29</td>
<td>Wholesalers, retailers or users</td>
<td>27th</td>
<td>Department of Administration, Division of Taxation, Excise Tax Section</td>
<td>Tax is on first sale where use is known to be for internal combustion engine. If use cannot be determined initially, user becomes liable for tax. Public transit use is exempt.</td>
</tr>
<tr>
<td>South Carolina</td>
<td>16</td>
<td>Supplier at terminal rack</td>
<td>20th</td>
<td>Department of Revenue</td>
<td>Wholesale supplier: tax is on first sale when use is known to be for internal combustion engine. If use cannot be determined, user becomes liable for tax. Seller, user: reports filed by persons selling fuel on which tax has been paid to supplier and persons selling fuel to be used for purposes other than highway use. Transit use is taxed.</td>
</tr>
<tr>
<td>South Dakota</td>
<td>22 &amp; 20</td>
<td>Suppliers and importers</td>
<td>Last</td>
<td>Department of Revenue, Motor Vehicle Division</td>
<td>-</td>
</tr>
<tr>
<td>Tennessee</td>
<td>17 &amp; 14</td>
<td>Users</td>
<td>25th</td>
<td>Department of Revenue</td>
<td>Transit use is exempt.</td>
</tr>
<tr>
<td>STATE</td>
<td>TAX RATE 2/ (CENTS PER GALLON)</td>
<td>TAX PAID IN FIRST INSTANCE BY</td>
<td>DATE TAX DUE 3/</td>
<td>TAX COLLECTED AND ADMINISTERED BY</td>
<td>REMARKS 4/</td>
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</tr>
<tr>
<td>Texas</td>
<td>20 &amp; 15 Bonded suppliers, bonded users, diesel tax prepaid users, bonded dealers, liquefied gas tax decal users</td>
<td>25th Comptroller of Public Accounts</td>
<td>Diesel fuel suppliers collect the tax on the first taxable sale, and pay the tax to the state. The tax is then passed on in each sale so that the tax is paid ultimately by the person consuming the fuel on the highway. Permitted bonded users and diesel tax prepaid users are liable for tax on fuel bought tax-free and used on the highway. Diesel fuel used by transit companies with an exemption certificate is taxed at the reduced rate of 19.5 cents per gallon. Diesel fuel sales to suppliers, bonded and prepaid users, or those with a comptroller’s tax exempt number are tax exempt. All sales made into vehicle fuel supply tanks are taxable. The majority of LPG tax is collected through annual LPG vehicle permit decal fees paid directly by the consumer. Liquefied gas dealers hold LPG tax-free and collect and pay tax to the state on sales of LPG to out-of-state licensed vehicles, and vehicles with LPG vehicle dealer permits. LPG is taxed at the rate of 15 cents per gallon.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Utah</td>
<td>24.5 Licensed user-dealer (See remarks)</td>
<td>Last Tax Commission</td>
<td>No tax on special fuels defined as clean fuels, which are propane, compressed natural gas, electricity, or any fuel that meets the clean fuel vehicle standards in the Federal Clean Air Act Amendments of 1990, Title II. These exemptions require purchase of an annual exemption certificate. Publicly owned transit is exempt.</td>
<td></td>
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</tr>
<tr>
<td>Vermont</td>
<td>26 Distributors</td>
<td>Last Department of Motor Vehicles, Commercial Vehicle Operations</td>
<td>Supplier sells fuel wholesale and retail. User acquiring tax-free fuel is liable for the tax. Use in vehicles that have: two axles and a gross vehicle weight of more than 26,000 pounds, three or more axles regardless of weight, or used in combination, when the combined weight is more than 26,000 pounds gross or registered gross vehicle weight is subjected to an additional 3.5 cents. Certain transit use is refunded.</td>
<td></td>
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</tr>
<tr>
<td>Virginia</td>
<td>16 Suppliers (distributors and some users)</td>
<td>5/ Department of Motor Vehicles, Motor Carrier Services</td>
<td>Cities or towns that are within 10 miles of an international border crossing or transportation benefit districts that contain an international border may impose an additional local tax up to 1 cent per gallon.</td>
<td></td>
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</tr>
<tr>
<td>Washington</td>
<td>23 Supplier (terminal rack) or importer 8/ 23 Supplier (terminal rack) or importer</td>
<td>10th Department of Licensing, Prorate and Fuel Tax Services</td>
<td>Cities or towns that are within 10 miles of an international border crossing or transportation benefit districts that contain an international border may impose an additional local tax up to 1 cent per gallon.</td>
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</tr>
<tr>
<td>West Virginia</td>
<td>25.65 Persons who first receive fuel in State</td>
<td>25th Department of Tax and Revenue, Internal Auditing Division</td>
<td>Fuel sold to urban mass transportation authorities is exempt. Purchases of 25 gallons or more for use in buses is allowed a refund of 6 cents per gallon.</td>
<td></td>
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</tr>
<tr>
<td>Wisconsin</td>
<td>26.4 &amp; 19.3 Licensed suppliers or retailers</td>
<td>15th Department of Revenue</td>
<td>Diesel fuel tax is paid by the licensed supplier. For alternate fuels, including LPG, tax is paid by person who places fuel in motor vehicle tank of the user. Urban mass transportation use by common carriers is exempt.</td>
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</tr>
<tr>
<td>Wyoming</td>
<td>14 Supplier (terminal rack)</td>
<td>Last Department of Transportation</td>
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</tr>
</tbody>
</table>

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1/ As used in this table, special fuels are motor fuels other than gasoline and gasohol, and include diesel fuel and liquefied petroleum gases (LPG).
2/ Rates shown are as of January 1, 2001. Some of the rates shown are composites of several taxes. Where two tax rates are shown for a State, the first rate applies to diesel fuel, and the second to liquefied petroleum gases (LPG), such as propane and butane. Many States provide for an annual fee in lieu of paying the gallonage tax on LPG. See Table MF-121T for more detail on the composition of the rates and special permit programs for LPG. See Table MF-106 for State code citations for the taxes.
3/ Date tax is due in month following month of transfer of special fuel.
4/ Special provisions for taxation of motor fuel used in interstate operation are shown in Table MF-104.
5/ Tax is due in April, July, October and January of the following year in Idaho, Maine, Montana, Nevada, and New Hampshire (applies to users only in Maine, Montana, Nevada and New Hampshire). In Georgia, some users with tax payments of $500 or less per year may pay annually by January 25. In Virginia, is due by the 5th day of the second month of receipt or sale.
## STATE GASOLINE TAX LOSS AND EXPENSE ALLOWANCES

**BASED ON INFORMATION OBTAINED FROM STATE AUTHORITIES AND ON THE LAWS OF THE STATES**

**STATUS AS OF JANUARY 1, 2001**

<table>
<thead>
<tr>
<th>STATE</th>
<th>REMARKS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alabama</td>
<td>Allowance for loss due to evaporation shrinkage is 2 percent on all gasoline taxes paid, not to exceed $500 in any one calendar month. The collection allowance is 2 percent of the first $5,000 of tax owed and 1 percent of all taxes over $5,000 not to exceed $400 in any one calendar month. These allowances apply to 16 cents of the 18 cents per gallon gasoline tax. Allowance for collection expenses is 1 percent of the tax due, not to exceed $100 per month.</td>
</tr>
<tr>
<td>Alaska</td>
<td>Allowance for losses in storage and handling is 3 percent of first million gallons only and none in excess thereof.</td>
</tr>
<tr>
<td>Arizona</td>
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<tr>
<td>Arkansas</td>
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</tr>
<tr>
<td>California</td>
<td>Actual loss is exempt, but if handling and storage loss cannot be established accurately, a normal loss of 0.5 percent of throughput is allowed. Tax paid loss is used to offset tax paid gain. Distributors receive allowance of 2 percent for handling and collection expenses, but must pass on 1 percent to retailers. The 0.5 percent allowance is to wholesalers for collection expenses and bad debts and is calculated after deduction of the 2 percent allowance for handling and collection expenses.</td>
</tr>
<tr>
<td>Colorado</td>
<td>Tax may be refunded or credit may be given on losses beyond the control of the distributor of tax-paid fuel in excess of 100 gallons. Distributors receive allowance of 2 percent for handling and collection expenses, but must pass on 1 percent to retailers. The 0.5 percent allowance is to wholesalers for collection expenses and bad debts and is calculated after deduction of the 2 percent allowance for handling and collection expenses.</td>
</tr>
<tr>
<td>Connecticut</td>
<td>Allowance for losses in storage and handling is limited to a maximum of 1 percent (gasoline) or 0.5 percent (special fuel) of the beginning inventory plus receipts over a 12-month period.</td>
</tr>
<tr>
<td>Delaware</td>
<td>Allowance for losses in storage and handling is limited to a maximum of 1 percent (gasoline) or 0.5 percent (special fuel) of the beginning inventory plus receipts over a 12-month period.</td>
</tr>
<tr>
<td>Dist. of Col.</td>
<td>Terminal supplier granted a 0.2 percent collection allowance against the 12.8 cents per gallon state tax on gasoline if terminal supplier has allowed 50 percent of such collection allowance to the licensed purchaser (a wholesaler). Allowance is made on the first 5.5 cents per gallon tax paid by the retailer to the supplier, and by the wholesaler to the State.</td>
</tr>
<tr>
<td>Florida</td>
<td>Allowance for collection expenses is limited to actual cost of collection, not to exceed 2 percent.</td>
</tr>
<tr>
<td>Georgia</td>
<td>Allowance for actual losses apply to gasoline only. Gasoline distributors claim a flat percentage allowance of 1.6 percent for losses in storage and handling and collection expenses. Special fuel dealers claim a flat 1.6 percent for losses in handling and collection expenses. Distribution allowance of 4 percent is retained by supplier, and 1.2 percent is credited back to the distributor. Allowance is also made to licensed users.</td>
</tr>
<tr>
<td>Hawaii</td>
<td>Allowance for handling losses of 1 percent of the first 10 cents of the tax paid.</td>
</tr>
<tr>
<td>Idaho</td>
<td>Allowance for collection expenses is 0.5 percent of tax due, not to exceed $500 per month.</td>
</tr>
<tr>
<td>Illinois</td>
<td>Allowance for actual losses apply to gasoline only. Gasoline distributors claim a flat percentage allowance of 1.6 percent for losses in storage and handling and collection expenses. Special fuel dealers claim a flat 1.6 percent for losses in handling and collection expenses. Distribution allowance of 4 percent is retained by supplier, and 1.2 percent is credited back to the distributor. Allowance is also made to licensed users.</td>
</tr>
<tr>
<td>Indiana</td>
<td>Allowance for losses in storage and handling is 3 percent of first million gallons only and none in excess thereof.</td>
</tr>
<tr>
<td>Iowa</td>
<td>Allowance for handling losses of 1 percent of the first 10 cents of the tax paid.</td>
</tr>
<tr>
<td>Kansas</td>
<td>Allowance is made for losses of 100 gallons or more by loss or destruction beyond the control of the distributor.</td>
</tr>
<tr>
<td>Kentucky</td>
<td>Allowance of 0.75 percent is the maximum allowance to terminal operators for evaporation, shrinkage, or unaccountable losses.</td>
</tr>
<tr>
<td>Louisiana</td>
<td>Allowance is made for losses of 100 gallons or more by loss or destruction by fire or accident.</td>
</tr>
<tr>
<td>Maine</td>
<td>The 3 percent allowance applies to only 1 cent of the tax. There is also an allowance to bonded jobbers on 4 cents of the tax.</td>
</tr>
<tr>
<td>Maryland</td>
<td>Allowance for handling losses of 1 percent of the first 10 cents of the tax paid.</td>
</tr>
<tr>
<td>Massachusetts</td>
<td>Allowance for handling losses of 1 percent of the first 10 cents of the tax paid.</td>
</tr>
<tr>
<td>Michigan</td>
<td>Allowance for handling losses of 1 percent of the first 10 cents of the tax paid.</td>
</tr>
<tr>
<td>Minnesota</td>
<td>Allowance for handling losses of 1 percent of the first 10 cents of the tax paid.</td>
</tr>
<tr>
<td>Mississippi</td>
<td>For gasoline - actual loss less 2 percent (750 gallon minimum claim), for liquefied or compressed gas - actual loss, for other fuel - actual loss (750 gallon minimum claim).</td>
</tr>
<tr>
<td>Missouri</td>
<td>For actual losses, retailer may apply to the Sundry Claims Committee for full refund of tax paid. Allowance of 3 percent of first 75,000 gallons and 2 percent of all gallons over 75,000 gallons monthly.</td>
</tr>
<tr>
<td>Montana</td>
<td>Allowance for handling losses of 1 percent of the first 10 cents of the tax paid.</td>
</tr>
<tr>
<td>Nebraska</td>
<td>Allowance for handling losses of 1 percent of the first 10 cents of the tax paid.</td>
</tr>
<tr>
<td>Nevada</td>
<td>No allowance is made for losses in storage and handling on shipments direct from supplier to customer. Allowance is not to exceed 2 percent of taxable quantity stored. Allowance for losses in handling and collection expenses may be claimed by distributors who compute tax liability on the basis of quantity purchased. Allowance is 2 percent on the first 150,000 gallons, 1.5 percent on the next 100,000 gallons, and 1 percent on the remainder. Deduction for actual losses may not exceed 1 percent of total gallonage purchased. Commission (collection allowance) is 2 percent of tax due for gasoline and 1 percent not to exceed $300 per month for special fuels.</td>
</tr>
<tr>
<td>New York</td>
<td>No allowance is made for losses in storage and handling on shipments direct from supplier to customer. Allowance is not to exceed 2 percent of taxable quantity stored. Allowance for losses in handling and collection expenses may be claimed by distributors who compute tax liability on the basis of quantity purchased. Allowance is 2 percent on the first 150,000 gallons, 1.5 percent on the next 100,000 gallons, and 1 percent on the remainder. Deduction for actual losses may not exceed 1 percent of total gallonage purchased. Commission (collection allowance) is 2 percent of tax due for gasoline and 1 percent not to exceed $300 per month for special fuels.</td>
</tr>
<tr>
<td>North Carolina</td>
<td>Allowance for handling losses of 1 percent of the first 10 cents of the tax paid.</td>
</tr>
<tr>
<td>North Dakota</td>
<td>Allowance for losses in storage and handling on shipments direct from supplier to customer. Allowance is not to exceed 2 percent of taxable quantity stored. Only to Pennsylvania-registered distributors. Same for retailer if retailer is part of registered distributor.</td>
</tr>
<tr>
<td>Ohio</td>
<td>Allowance for handling losses of 1 percent of the first 10 cents of the tax paid.</td>
</tr>
<tr>
<td>Oklahoma</td>
<td>Allowance for handling losses of 1 percent of the first 10 cents of the tax paid.</td>
</tr>
<tr>
<td>Oregon</td>
<td>Allowance for handling losses of 1 percent of the first 10 cents of the tax paid.</td>
</tr>
<tr>
<td>Pennsylvania</td>
<td>No allowance is made for losses in storage and handling on shipments direct from supplier to customer. Allowance is not to exceed 2 percent of taxable quantity stored. Only to Pennsylvania-registered distributors. Same for retailer if retailer is part of registered distributor.</td>
</tr>
<tr>
<td>Rhode Island</td>
<td>Allowance for handling losses of 1 percent of the first 10 cents of the tax paid.</td>
</tr>
<tr>
<td>South Carolina</td>
<td>Allowance for handling losses of 1 percent of the first 10 cents of the tax paid.</td>
</tr>
<tr>
<td>South Dakota</td>
<td>Allowance for handling losses of 1 percent of the first 10 cents of the tax paid.</td>
</tr>
<tr>
<td>Tennessee</td>
<td>Allowance for handling losses of 1 percent of the first 10 cents of the tax paid.</td>
</tr>
<tr>
<td>Texas</td>
<td>Allowance for handling losses of 1 percent of the first 10 cents of the tax paid.</td>
</tr>
<tr>
<td>Utah</td>
<td>Allowance for handling losses of 1 percent of the first 10 cents of the tax paid.</td>
</tr>
<tr>
<td>Vermont</td>
<td>Allowance for handling losses of 1 percent of the first 10 cents of the tax paid.</td>
</tr>
<tr>
<td>Virginia</td>
<td>Allowance for handling losses of 1 percent of the first 10 cents of the tax paid.</td>
</tr>
<tr>
<td>Washington</td>
<td>Allowance for handling losses of 1 percent of the first 10 cents of the tax paid.</td>
</tr>
<tr>
<td>West Virginia</td>
<td>Allowance for handling losses of 1 percent of the first 10 cents of the tax paid.</td>
</tr>
<tr>
<td>Wisconsin</td>
<td>Allowance for handling losses of 1 percent of the first 10 cents of the tax paid.</td>
</tr>
<tr>
<td>Wyoming</td>
<td>Allowance for handling losses of 1 percent of the first 10 cents of the tax paid.</td>
</tr>
<tr>
<td>STATE</td>
<td>TAX RATE 2/ (CENTS PER GALLON)</td>
</tr>
<tr>
<td>------------</td>
<td>--------------------------------</td>
</tr>
<tr>
<td>Alabama</td>
<td>16 17</td>
</tr>
<tr>
<td>Alaska</td>
<td>- -</td>
</tr>
<tr>
<td>Arizona</td>
<td>18.5 18.5 16.5</td>
</tr>
<tr>
<td>California</td>
<td>- 27.1 6</td>
</tr>
<tr>
<td>Colorado</td>
<td>22 20.5 20.5</td>
</tr>
<tr>
<td>Connecticut</td>
<td>36 18</td>
</tr>
<tr>
<td>Delaware</td>
<td>23 22 22</td>
</tr>
<tr>
<td>Dist. of Col.</td>
<td>- - -</td>
</tr>
<tr>
<td>Florida</td>
<td>15.67 27.97 6</td>
</tr>
<tr>
<td>Georgia</td>
<td>10.46 10.46 10.46</td>
</tr>
<tr>
<td>Hawaii</td>
<td>- -</td>
</tr>
<tr>
<td>Idaho</td>
<td>25 18.1</td>
</tr>
<tr>
<td>Illinois</td>
<td>24.6 25.1 27.4</td>
</tr>
<tr>
<td>Indiana</td>
<td>16 16 16</td>
</tr>
<tr>
<td>Iowa</td>
<td>20 22.5 20</td>
</tr>
<tr>
<td>Kansas</td>
<td>20 22 19</td>
</tr>
<tr>
<td>Kentucky</td>
<td>15 15 15</td>
</tr>
<tr>
<td>Louisiana</td>
<td>20 20 16</td>
</tr>
<tr>
<td>Maine</td>
<td>- 23 21</td>
</tr>
<tr>
<td>Maryland</td>
<td>23.5 24.25 23.5</td>
</tr>
<tr>
<td>Massachusetts</td>
<td>21 21 13.4</td>
</tr>
<tr>
<td>Michigan</td>
<td>- 15 -</td>
</tr>
<tr>
<td>Minnesota</td>
<td>20 20 15</td>
</tr>
<tr>
<td>Mississippi</td>
<td>18 18 17</td>
</tr>
<tr>
<td>Missouri</td>
<td>17 17 17</td>
</tr>
</tbody>
</table>
# MOTOR-FUEL TAX PROVISIONS ON INTERSTATE MOTOR CARRIERS

Based on information obtained from state and IFTA authorities and on the laws of the states, this table provides a status as of January 1, 2001.

<table>
<thead>
<tr>
<th>STATE</th>
<th>GASOLINE</th>
<th>DIESEL</th>
<th>LPG</th>
<th>COLLECTION AGENCY</th>
<th>REMARKS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Montana</td>
<td>27</td>
<td>27.75</td>
<td>5.18</td>
<td>Department of Transportation</td>
<td>Liquefied petroleum gas is taxed at the retail dealer level.</td>
</tr>
<tr>
<td>Nebraska</td>
<td>23.9</td>
<td>23.9</td>
<td>23.9</td>
<td>Department of Motor Vehicles</td>
<td></td>
</tr>
<tr>
<td>Nevada</td>
<td>-</td>
<td>27</td>
<td>22</td>
<td>Department of Motor Vehicles and Public Safety</td>
<td>These rates do not include Nevada’s .75 cent per gallon Petroleum Discharge Fee.</td>
</tr>
<tr>
<td>New Hampshire</td>
<td>-</td>
<td>18</td>
<td></td>
<td>Department of Safety</td>
<td>In addition, New Hampshire charges a 1.5 cent per gallon Oil Discharge and Disposal Cleanup Fee on gasoline, diesel, and gasohol.</td>
</tr>
<tr>
<td>New Jersey</td>
<td>14.5</td>
<td>17.5</td>
<td>9.25</td>
<td>Division of Motor Vehicles</td>
<td>These rates include the New Jersey Petroleum Products Receipt Tax.</td>
</tr>
<tr>
<td>New Mexico</td>
<td>18.5</td>
<td>19.5</td>
<td>6</td>
<td>Taxation and Revenue Dept.</td>
<td>In addition, New Mexico charges a Petroleum Products Loading Fee of $150 per 8,000 gallons.</td>
</tr>
<tr>
<td>New York</td>
<td>32.1</td>
<td>31.25</td>
<td>18.1</td>
<td>Department of Taxation and Finance</td>
<td>The rate shown is a composite of the regular motor fuel gallonage tax, the petroleum business tax (except for LPG), plus the motor carrier road tax of 7 percent of the average retail sales price.</td>
</tr>
<tr>
<td>North Carolina</td>
<td>24.3</td>
<td>24.3</td>
<td>24.3</td>
<td>Department of Revenue</td>
<td></td>
</tr>
<tr>
<td>North Dakota</td>
<td>21</td>
<td>21</td>
<td>21</td>
<td>Commissioner, Department of Transportation</td>
<td>A special excise tax of 2% is imposed on all sales of special fuel (diesel or LPG) that are exempted from the volume tax if the fuel is sold for use in the State.</td>
</tr>
<tr>
<td>Ohio</td>
<td>25</td>
<td>25</td>
<td>25</td>
<td>Department of Taxation</td>
<td>Tax paid on the difference between the fuel purchased in Ohio and consumed in Ohio for the excise tax equal to the motor vehicle fuel tax rate. A surtax of 3 cents per gallon is paid on all gallonage consumed in Ohio.</td>
</tr>
<tr>
<td>Oklahoma</td>
<td>16</td>
<td>13</td>
<td>16</td>
<td>Tax Commission</td>
<td>In addition, Oklahoma charges a 1 cent per gallon tax dedicated to the Petroleum Underground Tank Release Environmental Cleanup Indemnity Fund.</td>
</tr>
<tr>
<td>Oregon</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>Department of Transportation</td>
<td>Vehicles under the jurisdiction of the Public Utilities Commissioner and paying motor-carrier weight-distance taxes are exempt from payment of the motor fuel tax. The State offers IFTA services to it's “Home-State” motor carriers.</td>
</tr>
<tr>
<td>Pennsylvania</td>
<td>26</td>
<td>30.9</td>
<td>19</td>
<td>Department of Revenue, Bureau of Motor Fuel Taxes</td>
<td>Fuels other than gasoline, gasohol, diesel, kerosene, aviation gasoline, and jet fuel are considered alternative fuels and are taxed on a BTU equivalent basis to gasoline at 114,000 BTU’s per gallon.</td>
</tr>
<tr>
<td>Rhode Island</td>
<td>28</td>
<td>28</td>
<td>28</td>
<td>Department of Administration, Division of Taxation</td>
<td>In addition, Rhode Island charges a 1 cent per gallon tax for the Underground Storage Financial Responsibility Fund.</td>
</tr>
<tr>
<td>South Carolina</td>
<td>16</td>
<td>16</td>
<td>16</td>
<td>Department of Public Safety</td>
<td></td>
</tr>
<tr>
<td>South Dakota</td>
<td>22</td>
<td>22</td>
<td>20</td>
<td>Department of Revenue</td>
<td>All vehicles not powered by gasoline</td>
</tr>
<tr>
<td>Tennessee</td>
<td>20</td>
<td>17</td>
<td>14</td>
<td>Department of Revenue</td>
<td></td>
</tr>
<tr>
<td>Texas</td>
<td>20</td>
<td>20</td>
<td>15</td>
<td>Comptroller of Public Accounts</td>
<td></td>
</tr>
<tr>
<td>Utah</td>
<td>24.5</td>
<td>24.5</td>
<td>24.5</td>
<td>Tax Commission</td>
<td>The gallonage tax is not required if the user has purchased an exemption certificate.</td>
</tr>
<tr>
<td>Vermont</td>
<td>20</td>
<td>26</td>
<td>-</td>
<td>Department of Motor Vehicles, Commercial Vehicle Operations</td>
<td>LPG vehicles are subject to a registration fee 1.75 times the usual fee.</td>
</tr>
<tr>
<td>Virginia</td>
<td>16</td>
<td>16</td>
<td>16</td>
<td>Department of Motor Vehicles</td>
<td>Motor carriers pay an additional surtax of 3.5¢ per gallon.</td>
</tr>
<tr>
<td>Washington</td>
<td>23</td>
<td>23</td>
<td></td>
<td>Department of Licensing, Prorate and Fuel Tax Services</td>
<td>Use of liquefied petroleum gases is subject to an annual fee or a trip permit.</td>
</tr>
<tr>
<td>West Virginia</td>
<td>25.35</td>
<td>25.35</td>
<td>25.35</td>
<td>Department of Tax and Revenue</td>
<td></td>
</tr>
<tr>
<td>Wisconsin</td>
<td>29.4</td>
<td>29.4</td>
<td>19.3</td>
<td>Department of Transportation</td>
<td>Gas and diesel includes a 3 cent per gallon petroleum storage tank assessment.</td>
</tr>
<tr>
<td>Wyoming</td>
<td>14</td>
<td>14</td>
<td></td>
<td>Department of Transportation</td>
<td>In addition, Wyoming charges 1 cent per gallon Underground Storage Corrective Action Account fee on gasoline, diesel, and gasohol. Liquefied petroleum gas is subject to the State general sales tax.</td>
</tr>
</tbody>
</table>

1/ The rates shown here are IFTA rates, which do not include motor fuel inspection or environmental fees, and local taxes applied Statewide, which are included in the other tables in this series and in tables such as the MF-121T. See Tables MF-101 and MF-102 for provisions governing the taxation of gasoline and special fuels.

2/ Rates shown are as of January 1, 2001. See Table MF-121T for more detail on the motor fuel gallonage taxes and sales taxes applicable to motor fuel.
# EXEMPTION AND REFUND PROVISIONS OF STATE GASOLINE TAXATION

## Table: Table MF-105

<table>
<thead>
<tr>
<th>State</th>
<th>Tax Rate (cents per gallon)</th>
<th>General Non-highway (except Agriculture and Aviation)</th>
<th>Aviation</th>
<th>Public Contract Work</th>
<th>Federal</th>
<th>State, County, Local</th>
<th>Time Limits for Refund Claims (months after purchase)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alabama</td>
<td>18</td>
<td>Taxed</td>
<td>Ex (4)</td>
<td>Taxed</td>
<td>Ex</td>
<td>State, taxed (14)</td>
<td>12 (Once per 12 months)</td>
</tr>
<tr>
<td>Alaska</td>
<td>8/4</td>
<td>Ref (6)</td>
<td>Ref (6)</td>
<td>Taxed</td>
<td>Ex</td>
<td>Ex</td>
<td>12 Use in public utility plants and by charitable organizations is exempt. Nonhighway exemptions apply to use in unlicensed vehicles.</td>
</tr>
<tr>
<td>Arizona</td>
<td>9/20.5</td>
<td>Ref</td>
<td>Ref</td>
<td>Ref (11)</td>
<td>Taxed</td>
<td>Taxed</td>
<td>12 Use in watercraft is not refunded. One refund claim per period with certified invoice.</td>
</tr>
<tr>
<td>Arkansas</td>
<td>9/18</td>
<td>Ref</td>
<td>Ref</td>
<td>Ref (11)</td>
<td>Taxed</td>
<td>Taxed</td>
<td>12 Use by local buses is subject to full refund. Aviation gasoline is exempt only when supported by aviation exemption certificate.</td>
</tr>
<tr>
<td>California</td>
<td>9/10/18</td>
<td>Ref</td>
<td>Ref</td>
<td>Ref</td>
<td>Taxed</td>
<td>Taxed</td>
<td>13 Use in boats is not refunded, except when operated in waters located on private property owned or controlled by the user. Use by certain foreign consulate officers or employees is exempt when purchased with a credit card approved by the State Department. Use by off-highway recreational vehicles is taxed.</td>
</tr>
<tr>
<td>Colorado</td>
<td>22</td>
<td>Ref</td>
<td>Ref</td>
<td>6</td>
<td>Ex</td>
<td>Ex</td>
<td>6 State Highway Department and county and city highway uses are subject to full refund.</td>
</tr>
<tr>
<td>Connecticut</td>
<td>36</td>
<td>Ref</td>
<td>Ref</td>
<td>Ref</td>
<td>Ex / Ref</td>
<td>Ex / Ref</td>
<td>March 31 of next year Fuel imported by manufacturers licensed as distributors for their own use in manufacturing processes is exempt. Use in taxicabs is subject to 50 percent refund. Local bus use, approved ambulance use, and use in municipal fire, police, road construction and maintenance apparatus is subject to full refund. Municipal school bus use is exempt. All refund claims must be filed within 3 months for calendar year period. Sales to Federal, State and municipalities is exempt.</td>
</tr>
<tr>
<td>Delaware</td>
<td>11/23</td>
<td>Ref</td>
<td>Ref</td>
<td>Ref (23)</td>
<td>Ex</td>
<td>Ex</td>
<td>12 Use in volunteer fire department vehicles and in ambulances owned by veterans' and civic organizations is exempt.</td>
</tr>
</tbody>
</table>

1/ Other specified uses; remarks
## Exemption and Refund Provisions of State Gasoline Taxation

<table>
<thead>
<tr>
<th>State</th>
<th>Tax Rate (Cents per Gallon)</th>
<th>General Non-Highway (Except Agriculture and Aviation)</th>
<th>Aviation</th>
<th>Public Contract Work 4/</th>
<th>Federal 5/</th>
<th>State, County, Local</th>
<th>Time Limits for Refund Claims (Months After Purchase) 7/</th>
<th>Other Specified Uses; Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>Dist. of Columbia</td>
<td>20</td>
<td>Taxed</td>
<td>-</td>
<td>Taxed</td>
<td>Ex</td>
<td>Ex</td>
<td>Ex</td>
<td>Use by publicly owned and operated local transit buses is exempt.</td>
</tr>
<tr>
<td>Florida 8/ 11/ 12/ 13/</td>
<td>13.6</td>
<td>Taxed</td>
<td>Ref (9.8)</td>
<td>6.9</td>
<td>Ex</td>
<td>Ex</td>
<td>Ref (9.8)</td>
<td>Use by city transit systems is subject to refund of 9.6 cents of 13.6 cent tax. Counties, municipalities and school districts are eligible for a refund of 10.6 cents of the 13.6 cents tax.</td>
</tr>
<tr>
<td>Georgia</td>
<td>7.5</td>
<td>Taxed</td>
<td>Ref (6.5)</td>
<td>7.5</td>
<td>Ex</td>
<td>Ex</td>
<td>Taxed</td>
<td>18, Agriculture Aviation exemption is on sales to licensed dealer only.</td>
</tr>
<tr>
<td>Hawaii</td>
<td>16</td>
<td>Taxed</td>
<td>Ref (4)</td>
<td>1</td>
<td>Ex</td>
<td>Ex</td>
<td>Taxed</td>
<td>No time limit</td>
</tr>
<tr>
<td>Idaho</td>
<td>25</td>
<td>Ref or credit</td>
<td>5.5</td>
<td>Taxed</td>
<td>Ref</td>
<td>Taxed</td>
<td>Ref</td>
<td>Agricultural use may be claimed as a refund or income tax credit.</td>
</tr>
<tr>
<td>Illinois</td>
<td>19</td>
<td>Ref</td>
<td>Ref</td>
<td>-</td>
<td>Ex</td>
<td>Ex</td>
<td>Ref</td>
<td>Sales to public utilities which own and operate buses as common carriers within a single municipality, contiguous municipalities, or nearby, are exempt.</td>
</tr>
<tr>
<td>Indiana</td>
<td>15</td>
<td>Ref</td>
<td>Ref</td>
<td>Ref</td>
<td>Ref</td>
<td>Ex</td>
<td>Ref</td>
<td>Nonhighway use by distributors is exempt. Use by local transit buses is exempt. Marine use subject to refund only on purchases at locations other than on an Indiana lake. Refunds can be used as income tax credits, but must be filed within 1 year.</td>
</tr>
<tr>
<td>Iowa</td>
<td>20</td>
<td>Ref</td>
<td>Ref</td>
<td>8</td>
<td>Taxed</td>
<td>Taxed</td>
<td>Ref</td>
<td>3</td>
</tr>
<tr>
<td>Kansas 14/</td>
<td>20</td>
<td>Ref</td>
<td>Ref</td>
<td>-</td>
<td>Ex</td>
<td>Taxed</td>
<td>Ref</td>
<td>12</td>
</tr>
<tr>
<td>Kentucky 8/ 11/</td>
<td>16.4</td>
<td>Taxed</td>
<td>-</td>
<td>Ref</td>
<td>Ref</td>
<td>Ex</td>
<td>Taxed</td>
<td>Up to 4 Years</td>
</tr>
<tr>
<td>Louisiana 8/ 9/ 13/ 15/</td>
<td>20</td>
<td>Taxed</td>
<td>Ref</td>
<td>Taxed</td>
<td>Ex</td>
<td>Ex</td>
<td>Taxed</td>
<td>Federal use exempt for lots in excess of 6,000 gallons</td>
</tr>
<tr>
<td>Maine</td>
<td>22</td>
<td>Ref (21)</td>
<td>Ref (18)</td>
<td>Taxed</td>
<td>Ref (21)</td>
<td>Ex</td>
<td>See remarks</td>
<td>Use in local transit buses is subject to full refund. Local government vehicles exempt. State vehicles pay tax.</td>
</tr>
</tbody>
</table>

### Notes:
- **4/** AGRICULTURAL USE: AGRICULTURAL USE includes both licensed and unlicensed farm operations.
- **5/** Refund claims or credits may be made on a monthly, semiannual, or annual basis.
- **6/** AGRICULTURAL USE includes both licensed and unlicensed farm operations.
- **7/** The time limits for refund claims or credits are based on the date of purchase and may vary depending on the specific circumstances.
- **8/** All amounts are in U.S. dollars.
- **9/** The tax rates listed are effective as of January 1, 2001.
- **10/** The table reflects exemptions and refund provisions as of January 1, 2001.
# Exemption and Refund Provisions of State Gasoline Taxation

**TABLE MF-105**

**Status as of January 1, 2001**

<table>
<thead>
<tr>
<th>State</th>
<th>Tax Rate (Cents per Gallon)</th>
<th>General Non-Highway (Agriculture and Aviation)</th>
<th>Aviation</th>
<th>Public Contract Work</th>
<th>Federal</th>
<th>State, County, Local</th>
<th>Time Limits for Refund Claims (Months after Purchase)</th>
<th>Other Specified Uses; Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>Maryland</td>
<td>23.5</td>
<td>Ref</td>
<td>Ref</td>
<td>7</td>
<td>Taxed</td>
<td>Taxed</td>
<td>Ex or Ref</td>
<td>3 (For July-June period, or for any period less than 12 months) Uses in equipment of volunteer fire companies, chapters of American Red Cross, and units of national veterans’ organizations are subject to full refund. Pleasure boat use not refunded. Use by Mass Transit Administration buses and certain municipal bus companies is exempt.</td>
</tr>
<tr>
<td>Massachusetts</td>
<td>21</td>
<td>Ref</td>
<td>Ref</td>
<td>12.1</td>
<td>-</td>
<td>Taxed</td>
<td>Ex</td>
<td>24 (6, Marine; 3.5 after taxable year or no later, than April 15 of the following year, agriculture)</td>
</tr>
<tr>
<td>Michigan</td>
<td>19</td>
<td>Ref</td>
<td>Ref</td>
<td>3</td>
<td>Ref (1.5)</td>
<td>Ref</td>
<td>Ex</td>
<td>County and local use and certain parochial school use are subject to full refund. Use by passenger vehicles with a capacity of 5 or more operating under a municipal franchise, is subject to full refund. Aviation refund applies only to fuel used on regularly scheduled interstate flights.</td>
</tr>
<tr>
<td>Minnesota</td>
<td>20</td>
<td>Ref</td>
<td>Ex</td>
<td>5</td>
<td>Ref</td>
<td>Taxed</td>
<td>Ref</td>
<td>12 (3.5 after calendar year, aviation) No refunds allowed for snowmobile and marine use.</td>
</tr>
<tr>
<td>Mississippi</td>
<td>18.4</td>
<td>Ref (11.6)</td>
<td>Ref (11.6)</td>
<td>6.4</td>
<td>Ref (11.6)</td>
<td>Taxed</td>
<td>Taxed</td>
<td>36 -</td>
</tr>
<tr>
<td>Missouri</td>
<td>17</td>
<td>Ref</td>
<td>Ref (8)/</td>
<td>9</td>
<td>Taxed</td>
<td>Ex or Ref</td>
<td>Ex</td>
<td>12 or April 15 (the later date) -</td>
</tr>
<tr>
<td>Montana</td>
<td>27</td>
<td>Ref</td>
<td>Ref (12)</td>
<td>3</td>
<td>Taxed</td>
<td>Ref</td>
<td>Taxed</td>
<td>14 -</td>
</tr>
<tr>
<td>Nebraska</td>
<td>23.9</td>
<td>Income tax credit (8.75)</td>
<td>Income tax credit (8.75)</td>
<td>5</td>
<td>-</td>
<td>Taxed</td>
<td>Taxed</td>
<td>3.5 (After calendar year) Gasoline used by accredited flying schools is subject to full refund of the 5 cents aviation tax.</td>
</tr>
<tr>
<td>Nevada</td>
<td>24.75</td>
<td>Taxed</td>
<td>10.5</td>
<td>Ref</td>
<td>Ref</td>
<td>Taxed</td>
<td>Ref</td>
<td>6 Motorboat use is not refunded. Farmers and ranchers may claim refund on 80 percent of bulk purchases in excess of 50 gallons.</td>
</tr>
<tr>
<td>New Hampshire</td>
<td>19.5</td>
<td>Ref</td>
<td>Ref (4)</td>
<td>4</td>
<td>Taxed</td>
<td>Ref</td>
<td>Ex</td>
<td>24 -</td>
</tr>
<tr>
<td>STATE</td>
<td>TAX RATE (CENTS PER GALLON) 2/</td>
<td>GENERAL AVIATION EXEMPTIONS AND REFUNDS</td>
<td>PRIVATE AND COMMERCIAL USE</td>
<td>FEDERAL 5/</td>
<td>STATE, COUNTY, LOCAL USES</td>
<td>TIME LIMITS FOR REFUND CLAIMS (MONTHS AFTER PURCHASE) 7/</td>
<td></td>
<td></td>
</tr>
<tr>
<td>---------------</td>
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<td>----------------------------------------</td>
<td>-----------------------------</td>
<td>-----------</td>
<td>----------------------------</td>
<td>---------------------------------------------------------</td>
<td></td>
<td></td>
</tr>
<tr>
<td>New Jersey</td>
<td>10.5</td>
<td>Ref</td>
<td>Ref</td>
<td>Ex</td>
<td>Ex</td>
<td>Ref</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>-</td>
<td>Ref</td>
<td>Ref</td>
<td>Ex</td>
<td>6</td>
<td></td>
<td></td>
</tr>
<tr>
<td>New Mexico</td>
<td>18.875</td>
<td>Ref</td>
<td>Ref</td>
<td>Ex</td>
<td>Ex</td>
<td>Ref</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>-</td>
<td>Ref</td>
<td>Ref</td>
<td>Ex</td>
<td>6</td>
<td></td>
<td></td>
</tr>
<tr>
<td>New York</td>
<td>10/ 11/</td>
<td>22</td>
<td>Ref (8)</td>
<td>Ex</td>
<td>Ex</td>
<td>Ref</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Ref (8)</td>
<td>Ex</td>
<td>Ex</td>
<td>24</td>
<td></td>
<td></td>
</tr>
<tr>
<td>North Carolina</td>
<td>11/</td>
<td>24.3</td>
<td>Ref (23.3)</td>
<td>Ex</td>
<td>Ex</td>
<td>Ref</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Ref (23.3)</td>
<td>Ex</td>
<td>Ex</td>
<td>3.5 (After calendar year)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>North Dakota</td>
<td>8/</td>
<td>21</td>
<td>Taxed</td>
<td>Ex</td>
<td>Ex</td>
<td>Ref</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Taxed</td>
<td>Ex</td>
<td>Ex</td>
<td>6 (After calendar year)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Ohio</td>
<td>22</td>
<td>Ref</td>
<td>Ref</td>
<td>Ex</td>
<td>Ex</td>
<td>Ref</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Ref</td>
<td>Ex</td>
<td>Ex</td>
<td>6</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Oklahoma</td>
<td>17</td>
<td>Taxed</td>
<td>Ref (13.92)</td>
<td>Ex</td>
<td>Taxed</td>
<td>Ref</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Taxed</td>
<td>Ex</td>
<td>Taxed</td>
<td>36</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Oregon</td>
<td>24</td>
<td>Ref</td>
<td>Ref (17)</td>
<td>Taxed</td>
<td>Ref</td>
<td>Ref</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Taxed</td>
<td>Ex</td>
<td>Ref</td>
<td>15</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pennsylvania</td>
<td>11/ 18/</td>
<td>26</td>
<td>Taxed</td>
<td>Ex</td>
<td>Ex</td>
<td>Ref</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Taxed</td>
<td>Ex</td>
<td>Ex</td>
<td>36</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

1/ EXEMPTION AND REFUND PROVISIONS OF STATE GASOLINE TAXATION

2/ TAX RATE (CENTS PER GALLON)

3/ TAX RATES (CENTS PER GALLON)

4/ MOTOR VEHICLES 4/1 OTHER EQUIPMENT (HIGHWAY AND NON-HIGHWAY)

5/ FEDERAL

6/ STATE, COUNTY, LOCAL

7/ TIME LIMITS FOR REFUND CLAIMS (MONTHS AFTER PURCHASE)

8/ OTHER SPECIFIED USES; REMARKS

- Buses paying monthly franchise tax to municipality, rural free delivery carriers, fire engines, and emergency rescue squad vehicles are subject to full refund

- No refunds allowed for motorboat or highway maintenance uses.

- Pleasure boat use is not refunded. Use by qualified taxicabs and omnibuses is subject to 3 cent refund. Use by omnibuses with DOT certificate in local transit service is refunded. Full refund allowed for use by nonpublic elementary or secondary schools.

- Aviation exemption applies to high octane fuel only; ordinary fuel used in aircraft is subject to refund of 23.3 cents of 24.3 cents tax. State agency and county and city school use is exempt. County and city use, city transit use and use by the State Highway Department, volunteer or county fire departments and approved sheltered workshop organizations are subject to refund of 23.3 cents of the 24.3 cents tax; volunteer rescue squads, solid waste compactor vehicles, spreader trucks and bulk feed trucks with power take-off are eligible for refund of one-third of 23.3 cents of the 24.3 cents tax. Refunds claimed quarterly by last day of January, April, July, and October.

- Use by State, county or municipally owned and operated vehicles on construction, reconstruction or maintenance projects is refunded. When aviation tax is refunded, a 4 percent excise tax is levied.

- Public transit use refunded at 21 cents per gallon for buses with a capacity of more than 10 persons and operated primarily for transit in counties or cities.

- Use in school buses operated by school districts is exempt.

- Transit use is taxed, except for publicly owned transit, which is exempt.
## Exemption and Refund Provisions of State Gasoline Taxation

<table>
<thead>
<tr>
<th>STATE</th>
<th>TAX RATE (CENTS PER GALLON)</th>
<th>GENERAL NON-HIGHWAY (EXCEPT AGRICULTURE AND AVIATION)</th>
<th>PRIVATE AND COMMERCIAL USE</th>
<th>PUBLIC CONTRACT WORK</th>
<th>FEDERAL 5/</th>
<th>STATE, COUNTY, LOCAL</th>
<th>TIME LIMITS FOR REFUND CLAIMS (MONTHS AFTER PURCHASE)</th>
<th>OTHER SPECIFIED USES; REMARKS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Rhode Island</td>
<td>29</td>
<td>Taxed</td>
<td>Ref</td>
<td>-</td>
<td>Ex</td>
<td>Ex</td>
<td>Ex</td>
<td>Ex</td>
</tr>
<tr>
<td>South Carolina</td>
<td>16</td>
<td>Taxed</td>
<td>Ref</td>
<td>-</td>
<td>Ex</td>
<td>Ex</td>
<td>Ex</td>
<td>15</td>
</tr>
<tr>
<td>South Dakota</td>
<td>22</td>
<td>Ref</td>
<td>Ref</td>
<td>6</td>
<td>Taxed</td>
<td>Taxed</td>
<td>Ex</td>
<td>-</td>
</tr>
<tr>
<td>Tennessee</td>
<td>20</td>
<td>Taxed</td>
<td>Ref (19)</td>
<td>1</td>
<td>Ex</td>
<td>Taxed</td>
<td>Ex</td>
<td>36</td>
</tr>
<tr>
<td>Texas</td>
<td>20</td>
<td>Ref (98 %)</td>
<td>Ref (98 %)</td>
<td>-</td>
<td>Ex</td>
<td>Ref (98 %)</td>
<td>Ex</td>
<td>12</td>
</tr>
<tr>
<td>Utah</td>
<td>24.5</td>
<td>Taxed</td>
<td>Ref</td>
<td>8</td>
<td>Taxed</td>
<td>Taxed</td>
<td>Ex</td>
<td>3.5 (After calendar year)</td>
</tr>
<tr>
<td>Vermont</td>
<td>20</td>
<td>Taxed</td>
<td>-</td>
<td>5</td>
<td>Taxed</td>
<td>Taxed</td>
<td>Ex</td>
<td>-</td>
</tr>
<tr>
<td>Virginia</td>
<td>17.5</td>
<td>Ref</td>
<td>Ref (17)</td>
<td>5</td>
<td>Taxed</td>
<td>Ref</td>
<td>Ex</td>
<td>12</td>
</tr>
</tbody>
</table>

- **Rhode Island**: Use in State owned school buses and commercial shrimp boats is exempt. Commercial marine, lumbering, well drilling, railroad.
- **South Carolina**: Use in State owned school buses and commercial shrimp boats is exempt.
- **South Dakota**: Gasoline used by transit companies that have been issued an exemption certificate by the comptroller is taxed at the reduced rate of 19.0 cents per gallon. Use by a commercial transportation company to provide public school transportation services exclusively for a Texas public school district is exempt or refundable.
- **Utah**: Use by volunteer fire departments, volunteer rescue squads and urban and suburban bus lines is subject to full refund. Commercial marine use is subject to a refund of 16 cents of the 17.5 cents tax. Claimant may request that full amount of the tax be deposited in the Game Protection Fund or Marine Fishing Improvement Fund in lieu of a refund. Use by taxicabs is subject to a refund of 16.5 cents per gallon, if holder of a permit from the Department of Motor Vehicles.
<table>
<thead>
<tr>
<th>STATE</th>
<th>TAX RATE (CENTS PER GALLON)</th>
<th>GENERAL NONHIGHWAY/AGRICULTURE AND AVIATION</th>
<th>PRIVATE AND COMMERCIAL USE</th>
<th>PUBLIC CONTRACT WORK USE</th>
<th>FEDERAL, STATE, COUNTY, LOCAL USE</th>
<th>OTHER SPECIFIED USES; REMARKS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Washington</td>
<td>23</td>
<td>Ref</td>
<td>Ref</td>
<td>6.5 Ex Ref Ref</td>
<td>Taxed Ref 9' Taxed Ref</td>
<td>13 Aviation exemption applies to certified air carriers, the Federal Government and use for testing, experimentation and training. Use in urban transportation systems and by foreign government employees is exempt.</td>
</tr>
<tr>
<td>West Virginia</td>
<td>11/ 13/ 19/</td>
<td>25.35 Ref</td>
<td>Ref</td>
<td>- Ex Taxed Taxed</td>
<td>Taxed Ex Taxed Taxed</td>
<td>6 Use by local buses is subject to refund of 6 cents. County and local nonhighway use is subject to full refund. Use by municipalities is exempt.</td>
</tr>
<tr>
<td>Wisconsin</td>
<td>11/</td>
<td>26.4 Ref or Ex</td>
<td>Ref or Ex</td>
<td>6 Ex Taxed Ref Ex</td>
<td>Taxed Ex Taxed Ref</td>
<td>12 Use by common carriers is exempt. Taxicab use for the transportation of passengers is subject to full refund.</td>
</tr>
<tr>
<td>Wyoming</td>
<td>16/</td>
<td>14 Taxed</td>
<td>Ex (70 %)</td>
<td>7 - Taxed Taxed</td>
<td>Taxed Taxed Taxed Taxed</td>
<td>One year following purchase date University of Wyoming, community colleges, and public schools tax on purchases is refundable upon request.</td>
</tr>
</tbody>
</table>

1/ For purposes of brevity, refunded and exempt have been abbreviated as 'Ref' and 'Ex', respectively. For those that are granted partial exemptions, the portions of those refunded or exempt is shown in parentheses. In addition to the classes of refunds or exemptions listed, all States grant exemptions or refunds to distributors on export sales, purchases of tax-paid fuel, previous overpayment, etc., to avoid duplication of payment. See Table MF-102 for provisions concerning special fuels. Table MF-103 shows the procedures regarding allowances for losses in storage and handling, losses by destruction and expense of collection. See Table MF-104 for provisions concerning interstate motor carrier fuel use.

2/ See Table MF-121T for more detail on gasoline and gasohol tax rates and sales tax information.

3/ Only the aviation gasoline tax rates that differ from the prevailing tax rates in column (1) are shown in this column.

4/ Use in motor vehicles on public highways is taxed in all States.

5/ In most States which exempt motor fuel purchased by the Federal Government, there is also a provision for refund of the tax if tax-paid fuel is purchased.

6/ Includes Federal nonhighway and military use.

7/ Unless noted otherwise, the exact time periods specified by statute or regulation are given in months (i.e. 30 days = 1 month, 45 days = 1.5 months, 1 year = 12 months, 'by March 31 for preceding calendar year' = 3 months after calendar year, etc.). The time limits allowed for uses not listed on this table (see footnote 1) may differ from those shown in this column.

8/ Special provisions for specific nonhighway uses: in Alaska, marine use of gasoline and special fuel is taxed at 5 cents per gallon, others partially refunded as follows: 9.8 cents of the 12.8 cent tax for commercial fishing use in Florida; full refund of tax used in motor boats in Kentucky; full refund of the 20 cents tax for gasoline used in commercial fishing boats only in Louisiana; 19 cents of the 20 cent tax is refunded for industrial use in North Dakota. Aviation gasoline in Missouri is fully refunded if used for commercial or agricultural purposes.

9/ In Arizona and Montana, Federal military highway use is taxed, while nonhighway use is refunded. In Arkansas, sales to official U.S. Government agencies for use in official U.S. Government vehicles is exempt. In California, Louisiana, and Washington, quantities sold to the armed forces for use in aircraft or ships or for use outside of the State are exempt. In Nevada, sales for use in vehicles of the armed forces are exempt. In Colorado, the following political subdivisions refund 2 cents per gallon to consumers on fuel used at their publicly owned airports in excess of 10,000 gallons per month in Colorado.

10/ Closed portions of roads under repair are not public highways.

11/ Variable tax rate as of January 1, 2001

12/ Rate consists of a fixed rate of 4 cents per gallon plus a base rate of 6.9 cents per gallon of motor fuel which is indexed to the CPI-U and currently yields a 9.0 cents per gallon rate.

13/ Gasoline is tax exempt if purchased in bulk lots of over 300 gallons in Wisconsin; 500 gallons or more in Florida; and 6,000 gallons or more in Louisiana.

14/ It is exempt if contractor holds a cost-plus-fixed-fee contract with the U.S. Government.

15/ Aviation gasoline sales in these States are generally exempt when purchased in large quantities or at specified airports.

16/ Aviation refunds are on a sliding scale ranging from 15 cents per gallon on the first 50,000 gallons to 19.5 cents per gallon over 200,000 gallons in Minnesota. Counties or municipalities refund 2 cents per gallon to consumers on fuel used at their publicly owned airports in excess of 10,000 gallons per month in Wyoming.

17/ No refunds are paid on fuel used in highway construction or maintenance.

18/ Thirty-six months after the end of the fiscal year for agriculture, volunteer fire, ambulance, etc., and political subdivisions.

19/ The 4.85 cents per gallon consumer sales and service tax is not refundable and aviation use is not exempt.
### Provisions Governing the Disposition of State Motor-Fuel Tax Receipts

<table>
<thead>
<tr>
<th>Name of Fund or Agency</th>
<th>Amount or Proportion</th>
<th>Objects of Expenditure</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Alabama</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gasoline: 18 Cents</td>
<td>-</td>
<td>-</td>
<td>Rates shown composed of the following parts: 7¢ in §40-17-31; 4¢ in §40-17-220; 2¢ in §8-17-87. See remarks.</td>
</tr>
<tr>
<td>Diesel: 19 Cents</td>
<td>-</td>
<td>-</td>
<td>13¢ in §40-17-2; 4¢ in §40-17-220; 2¢ in §8-17-87. See remarks.</td>
</tr>
<tr>
<td>LPG: 17 Cents</td>
<td>-</td>
<td>-</td>
<td>13¢ in §40-17-2; 4¢ in §40-17-220; In-State vehicles must pay annual flat fee in lieu of excise tax. 40-17-165.</td>
</tr>
<tr>
<td>Gasohol: 18 Cents</td>
<td>-</td>
<td>-</td>
<td>Same as gasoline. See remarks.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Rates shown for gasoline, diesel and gasohol include 2 cents per gallon inspection fee.</td>
</tr>
<tr>
<td></td>
<td>2 cents (gasoline/diesel)</td>
<td></td>
<td>This represents the inspection fee.</td>
</tr>
<tr>
<td>Department of Agriculture and Industries</td>
<td>Amount required</td>
<td>Refunds of inspection fee.</td>
<td>8-17-91</td>
</tr>
<tr>
<td>Agricultural Fund</td>
<td>$2,100,000</td>
<td>Collection and administration of inspection fee.</td>
<td>Monthly payments of $175,000. 8-17-91</td>
</tr>
<tr>
<td>Net Revenue</td>
<td>Distributed as follows:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Counties</td>
<td>13.87 percent</td>
<td>Construction, reconstruction, resurfacing, restoration, and rehabilitation.</td>
<td>Distributed equally among the counties. 8-17-91</td>
</tr>
<tr>
<td>State Public Road and Bridge Fund</td>
<td>$4,907,772</td>
<td>For use in matching federal-aid discretionary funds.</td>
<td>Monthly payments of $408,981. 8-17-91</td>
</tr>
<tr>
<td>Municipalities</td>
<td>2.76 percent</td>
<td>Planning, construction, maintenance and debt service.</td>
<td>Distributed as follows: 45.45 percent distributed equally and 54.55 percent based on population. 8-17-91</td>
</tr>
<tr>
<td>Public Road and Bridge Fund</td>
<td>Remainder</td>
<td>See authorized distribution below.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>16 cents (gasoline), 17 cents (diesel/LPG)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Department of Revenue</td>
<td>Amount required</td>
<td>Refunds of motor-fuel tax.</td>
<td>Only 15 cents per gallon of gasoline is refunded for agricultural use. 40-17-102</td>
</tr>
<tr>
<td>Department of Revenue</td>
<td>Appropriation</td>
<td>Collection and administration of tax.</td>
<td>40-17-13</td>
</tr>
<tr>
<td>State Department of Aeronautics</td>
<td>Tax on aviation use</td>
<td>Promotion of aviation.</td>
<td>40-17-31</td>
</tr>
<tr>
<td>Department of Conservation</td>
<td>0.35 percent (gasoline)</td>
<td>To improve boating and boating facilities, seafood and salt water sports fishing.</td>
<td>Sixty percent to the State Water Safety Fund of the Water Safety Division and 40 percent to the Seafood Fund of the Seafood Division. Does not apply to aviation fuel. 40-17-31</td>
</tr>
<tr>
<td>Net revenue</td>
<td>Distributed as follows:</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>13 cents (gasoline)</td>
<td>Composed of the 7 cent tax, 2 cents of the 5 cent tax, and the 4 cent tax. Also receives taxes on lubricating oil. (See Table S-106). (See State code §40-17-72; §40-17-74.1; §40-17-223; and §40-17-162). See remarks.</td>
<td></td>
</tr>
<tr>
<td>Counties and Municipalities</td>
<td>55 percent</td>
<td>Resurfacing, restoration, rehabilitation of roads, bridges and streets.</td>
<td>Allocation to counties of 45.45 percent distributed equally among 67 counties and 54.55 percent distributed based on population. Of each county's allocation, 10 percent distributed to municipalities based on municipal population ratio. 40-17-72; 40-17-223.</td>
</tr>
<tr>
<td>State Public Road and Bridge Fund</td>
<td>45 percent</td>
<td>See authorized distribution below.</td>
<td>(See State code §40-17-72; §40-17-223) See remarks.</td>
</tr>
</tbody>
</table>
# PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-FUEL TAX RECEIPTS

<table>
<thead>
<tr>
<th>NAME OF FUND OR AGENCY</th>
<th>AMOUNT OR PROPORTION</th>
<th>OBJECTS OF EXPENDITURE</th>
<th>REMARKS</th>
</tr>
</thead>
<tbody>
<tr>
<td>State Public Road and Bridge Fund.....</td>
<td>3 cents (gasoline), 17 cents (diesel), 17 cents (LPG)</td>
<td>Distributed as follows:</td>
<td>Also receives motor-fuel distributors license filing fee (§40-12-193), annual LPG permit fees (§40-17-162), and 75 percent of fines relating to motor-fuel tax laws (§40-12-202). (See State code §40-17-13; §40-17-72; §40-17-74.1; §40-17-222; §40-17-223). See remarks</td>
</tr>
<tr>
<td>Highway Sinking Fund.....</td>
<td>Amount Required</td>
<td>Debt service of bonds issued by Alabama Highway Finance Corporation.</td>
<td>To be used only to the extent that motor-vehicle license taxes and registration fees are insufficient to cover debt service on all bonds.</td>
</tr>
<tr>
<td>Counties.....</td>
<td>Amount Required</td>
<td>Amount needed to bring each county up to the base annual county distribution ($550,000 per county) if not achieved under the 55 percent distribution above.</td>
<td></td>
</tr>
<tr>
<td>Department of Conservation and Natural Resources.....</td>
<td>$500,000</td>
<td>Construction, maintenance, and repair of public roads in the park system.</td>
<td></td>
</tr>
<tr>
<td>State Department of Transportation.....</td>
<td>Remainder</td>
<td>Administration, construction and maintenance of State highways.</td>
<td></td>
</tr>
</tbody>
</table>

### ALASKA

<table>
<thead>
<tr>
<th>Name of Fund</th>
<th>Amount or Proportion</th>
<th>Objects of Expenditure</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gasoline: 8 Cents</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Diesel: 8 Cents</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>LPG: None</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Gasohol: 8 Cents</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

#### ALASKA GASOLINE AND DIESEL TAXES

- 4.7 cents per gallon of aviation gasoline
- 3.2 cents per gallon of aviation fuels other than aviation gasoline
- 5 cents per gallon of watercraft use

Net proceeds of motor-fuel taxation are deposited in related special accounts maintained in the general fund. Legislature appropriates funds from these accounts for specific activities.

- Aviation Fuel Tax Account
- Water Fuel Tax Account
- Nonpublic Highway Use Account
- General Fund, Special Highway Fuel Tax Account
- Remainder

#### REMARKS

- Only 6 cents per gallon of the 8 cents tax are refunded for nonhighway use.
- Legislative appropriation for Department of Transportation and Public Facilities expenditures.
<table>
<thead>
<tr>
<th>NAME OF FUND OR AGENCY</th>
<th>AMOUNT OR PROPORTION</th>
<th>OBJECTS OF EXPENDITURE</th>
<th>REMARKS</th>
<th>STATE CODE SECTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>ARIZONA</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gasoline: 18 Cents</td>
<td></td>
<td></td>
<td></td>
<td>28-5606</td>
</tr>
<tr>
<td>Diesel: 26 Cents</td>
<td></td>
<td></td>
<td></td>
<td>28-5606</td>
</tr>
<tr>
<td>LPG: 18 Cents</td>
<td></td>
<td></td>
<td></td>
<td>28-5606</td>
</tr>
<tr>
<td>Gasohol: 18 Cents</td>
<td></td>
<td></td>
<td></td>
<td>28-5606</td>
</tr>
<tr>
<td>Motor Vehicle Division.....</td>
<td>Amount required</td>
<td>Refunds of tax.</td>
<td>Included in diesel is an additional 9 cent per gallon use fuel tax on motor carriers. (§28-5708)</td>
<td>28-6538</td>
</tr>
<tr>
<td>State Aviation Fund.....</td>
<td>Unclaimed refunds</td>
<td>Promotion of aviation.</td>
<td>Tax (5 cents a gallon) on fuel used for aviation purposes is eligible for refund if claimed within specified time limit of 12 months.</td>
<td>28-5611</td>
</tr>
<tr>
<td>Lake Improvement Fund.....</td>
<td>Determined by formula</td>
<td>Improvement of water recreational facilities, including administrative costs of DOT (1 percent).</td>
<td>The formula is based on a watercraft fuel use survey that is made every three years.</td>
<td>28-5616</td>
</tr>
<tr>
<td>Off-Highway Vehicle Recreation Fund....</td>
<td>.55 percent</td>
<td>Informational and educational program on off-highway vehicle recreation, law enforcement, and facility development.</td>
<td></td>
<td>28-5617</td>
</tr>
<tr>
<td>Highway-User Revenue Fund.....</td>
<td></td>
<td></td>
<td>This is a common fund receiving motor-fuel, motor-vehicle, motor-carrier, motor-vehicle license and other revenues. (See Tables MV-106 and S-106) Expenditures are made from combined revenues. Highway bond debt service has first claim on these funds if needed.</td>
<td>28-6538</td>
</tr>
<tr>
<td>Economic Strength Project Fund.....</td>
<td>$1,000,000</td>
<td>Construction and maintenance of economic strength (highway) projects.</td>
<td>Used for highway projects that provide economic benefits to the State or to local jurisdictions.</td>
<td>28-6534</td>
</tr>
<tr>
<td>Arizona Highway Patrol Fund.....</td>
<td>$10,000,000</td>
<td>Highway Patrol expenses.</td>
<td>Appropriations of $10,000,000 after July 1, 1999.</td>
<td>28-6537</td>
</tr>
<tr>
<td>Remainder</td>
<td></td>
<td></td>
<td></td>
<td>28-6538</td>
</tr>
<tr>
<td>State Highway Fund.....</td>
<td>50.5 percent</td>
<td></td>
<td></td>
<td>28-6538</td>
</tr>
<tr>
<td>Counties (1.2 million population or more)</td>
<td></td>
<td></td>
<td></td>
<td>28-6538</td>
</tr>
<tr>
<td>Counties (400,000 to 1.2 million population)</td>
<td></td>
<td></td>
<td></td>
<td>28-6538</td>
</tr>
<tr>
<td>State Highway Fund.....</td>
<td>maximum of $5,000,000</td>
<td>Acquisition, construction or improvement of entry roads into State parks or roads in State parks.</td>
<td></td>
<td>28-6538</td>
</tr>
</tbody>
</table>
### PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-FUEL TAX RECEIPTS

Based on information obtained from state authorities and from state law codes as of January 1, 2001.

<table>
<thead>
<tr>
<th>Name of Fund or Agency</th>
<th>Amount or Proportion</th>
<th>Objects of Expenditure</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>State Highway Fund</strong></td>
<td>Remainder</td>
<td>Support of Motor Vehicle Division, including collection and administration of motor-fuel, motor-vehicle, and motor-carrier taxes; administration of Department of Transportation, construction and maintenance of State highways; debt service; Arizona Highways magazine.</td>
<td>At least 15 percent of funds must be expended on controlled access highways located in counties of 400,000 or more population. Arizona Highways magazine fund is legislatively limited to a maximum appropriation of $500,000 annually.</td>
</tr>
<tr>
<td><strong>Counties</strong></td>
<td>19 percent</td>
<td>Construction, improvement, maintenance of county highways or bridges; interest and redemption of county highway bonds.</td>
<td>Distributed to each county by the ratio of total sales of motor fuel within the county to total statewide sales.</td>
</tr>
<tr>
<td><strong>Incorporated Cities and Towns</strong></td>
<td>27.5 percent</td>
<td>Improvement, construction, and maintenance of municipal streets and highways; associated administrative expenses; retirement of future issues of bonds for such purposes.</td>
<td>Distributed 1/2 on the basis that the population of each city bears to the population of all cities within the State and 1/2 distributed first on the basis of the county of origin of sales of motor fuel and further apportioned among the several cities and towns within the county on the proportion of population of each city or town to the total of all cities and towns in the county.</td>
</tr>
<tr>
<td><strong>Cities over 300,000 population</strong></td>
<td>3 percent</td>
<td>Construction and right-of-way of streets.</td>
<td>Distributed to each city based on population.</td>
</tr>
<tr>
<td><strong>ARKANSAS</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Gasoline: 20.5 Cents</strong></td>
<td>-</td>
<td>-</td>
<td>Rates shown are composed of the following parts:</td>
</tr>
<tr>
<td><strong>Diesel: 22.5 Cents</strong></td>
<td>-</td>
<td>-</td>
<td>See Remarks</td>
</tr>
<tr>
<td><strong>LPG: 16.5 Cents</strong></td>
<td>-</td>
<td>-</td>
<td>See Remarks</td>
</tr>
<tr>
<td><strong>Gasohol: 20.5 Cents</strong></td>
<td>-</td>
<td>-</td>
<td>See Remarks</td>
</tr>
<tr>
<td><strong>Petroleum Storage Tank Fund</strong></td>
<td>0.1 cent (gasoline/diesel)</td>
<td>Clean-up of tank spills.</td>
<td>This is the Petroleum Environmental Assurance Fee. This fee continues until the balance in the Petroleum Storage Tank Trust Fund reaches $15,000,000. The fee is then adjusted quarterly, whenever the Trust Fund falls below $12,000,000 or exceeds $15,000,000.</td>
</tr>
<tr>
<td><strong>State Apportionment Fund</strong></td>
<td>20.5 cents gas 22.5 cents diesel 16.5 cents LPG</td>
<td>Distributed as follows:</td>
<td>This is a common fund receiving motor-fuel and motor-vehicle revenues and distribution is made from combined revenues. (See Table MV-106)</td>
</tr>
<tr>
<td><strong>Constitutional and Fiscal Agencies Fund</strong></td>
<td>3 percent</td>
<td>Cost of general State government, including the cost of collection and administration of motor-fuel taxes.</td>
<td>Three percent of gross collection is deducted each month prior to distribution.</td>
</tr>
<tr>
<td><strong>Interstate Motor- Fuel Tax Refund Fund</strong></td>
<td>Amount required</td>
<td>Paying refunds for overpayment of motor-fuel taxes and special motor-fuel taxes by interstate users.</td>
<td>The estimated amount of refund is determined quarterly by the Director of the Department of Finance and Administration.</td>
</tr>
<tr>
<td><strong>Gasoline Tax Refund Fund</strong></td>
<td>Amount required 1 cent</td>
<td>Gasoline tax refunds for agricultural use.</td>
<td>Certified by Commissioner of Revenues. Not to exceed $2,500,000 during any fiscal year.</td>
</tr>
<tr>
<td><strong>State-Aid Road Fund (Counties)</strong></td>
<td>$13,000,000</td>
<td>Construction, reconstruction, and improvement of roads on the State-aid road system (County).</td>
<td>Distributed among the 75 counties as follows: 25 percent on area, 25 percent on rural population, and 50 percent equally. Must be matched by 15 percent of county funds.</td>
</tr>
<tr>
<td><strong>State Highway Special Construction Account</strong></td>
<td>Remainder</td>
<td>Construction of roads and highways on the State highway system.</td>
<td></td>
</tr>
</tbody>
</table>

**State Code Section**

- 28-6538
- 28-6538
- 28-6538
- 28-6538
- 28-6538

**Remarks**

- See Remarks
- See Remarks
- See Remarks
- See Remarks
- See Remarks
## PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-FUEL TAX RECEIPTS

<table>
<thead>
<tr>
<th>NAME OF FUND OR AGENCY</th>
<th>AMOUNT OR PROPORTION</th>
<th>OBJECTS OF EXPENDITURE</th>
<th>REMARKS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Remainder</td>
<td>Distributed as follows:</td>
<td>Construction, maintenance and administration of county roads.</td>
<td>Distributed monthly among the 75 counties as follows: 31 percent on area, 17.5 percent on motor-vehicle licenses fees, 17.5 percent on total population, 13.5 percent on rural population and 20.5 percent equally. No county may use more than 20 percent of revenues for public transportation.</td>
</tr>
<tr>
<td>County-Aid Fund.......</td>
<td>15 percent</td>
<td>Construction, maintenance and administration of county roads.</td>
<td>Cities with population greater than 50,000 may use no more than 10 percent of revenues for public transportation. Cities with population less than or equal to 50,000 may use no more than 20 percent of revenues for public transportation.</td>
</tr>
<tr>
<td>Municipal-Aid Fund.....</td>
<td>15 percent</td>
<td>Construction, maintenance and administration of municipal streets.</td>
<td></td>
</tr>
<tr>
<td>State Highway and Transportation Department Fund.....</td>
<td>70 percent</td>
<td>Construction, maintenance and administration of State highways.</td>
<td></td>
</tr>
</tbody>
</table>

### CALIFORNIA

- **Gasoline:** 18 Cents
- **Diesel:** 18 Cents
- **LPG:** 6 Cents
- **Gasohol:** 18 Cents
- **Transportation Tax fund...**
- **Motor-Vehicle Fuel Account...**
- **Aeronautics Account...**
- **Harbors and Watercraft Revolving Fund...**
- **Department of Food and Agriculture Fund...**

### REMARKS

- In-State vehicles using LPG or CNG may pay a flat fee in lieu of fuel use tax. (Rev & Tax 8651.7)
- For liquid natural gas, tax rate is 6 cents per gallon. (Rev & Tax 8651.6)
- No refund of any tax on motor vehicle fuel used in propelling an aircraft within the state. (Rev & Tax 8352.3)
- Represents deposits in the Motor-Vehicle Fuel Account attributable to taxes on fuel used or usable to propel vessels. Annual amount estimated from the number of registered boats per specified formula. (Rev & Tax 8352.4)
- Represents that portion in the Motor-Vehicle Fuel Account attributable to agricultural off-highway use of motor-vehicle fuel less actual refunds. (Rev & Tax 8352.5; Food & Agr. 224)
## PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-FUEL TAX RECEIPTS

<table>
<thead>
<tr>
<th>NAME OF FUND OR AGENCY</th>
<th>AMOUNT OR PROPORTION</th>
<th>OBJECTS OF EXPENDITURE</th>
<th>REMARKS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Off-Highway Vehicle Trust Fund</td>
<td>Amount required</td>
<td>For recreation or the pursuit of recreation for off-highway vehicle use.</td>
<td>The estimated amount of money credited to the Motor-Vehicle Fuel Account that is attributable to taxes imposed on motor-vehicle fuel used in the off-highway operation of off-highway vehicles, and motor-vehicle fuel used in motor vehicles subject to on-highway registration while engaged in off-highway recreational use, and for which a refund has not been claimed or for which no person is entitled to a refund. Allocated to the Division of Off Highway Motor Vehicle Recreation of the Department of Parks and Recreation.</td>
</tr>
<tr>
<td>Conservation and Enforcement Services Account</td>
<td>Amount required</td>
<td>For conservation activities to prevent or reduce soil, wildlife and habitat loss and for enforcement activities including peace officers, physical barriers and other traffic control measures.</td>
<td>33 percent of the estimated amount of money credited to the Motor-Vehicle Fuel Account that is attributable to taxes imposed on motor-vehicle fuel used in the off-highway operation of off-highway vehicles, and motor-vehicle fuel used in motor vehicles subject to on-highway registration while engaged in off-highway recreational use, and for which a refund has not been claimed or for which no person is entitled to a refund.</td>
</tr>
<tr>
<td>Highway-Users Tax Account</td>
<td>Remainder of Motor-Vehicle Fuel Account</td>
<td>Distributed as follows:</td>
<td>Fuel tax revenue may be used for exclusive mass transit guideways as well as for public streets and highways if a majority of the county population approves by vote. Such guideways can be within the jurisdiction of the voters of a county or counties, or specified area of a county or counties. The legislature may authorize the revenues approved for allocation or expenditure to be pledged or used for the payment of principal and interest on voter approved bonds issued for exclusive mass transit guideways. A maximum of 25 percent of the annual allocations of the fuel tax revenue by a city, county, transit district or State may be used for mass transit guideway purposes. However, if the funds are insufficient to obtain necessary Federal financial participation, the percentage may be increased to whatever is necessary to maximize Federal financial participation. A maximum of 25 percent of annual allocations to cities and counties may be used for principal and interest payments on bonds issued for street construction.</td>
</tr>
</tbody>
</table>
| Counties | 2.035 cents (gas), 1.80 cents (diesel), 1.80 cents (LPG/CNG) | Work on county roads. | Apportioned to counties as follows:  
(a) Each county shall receive $1,667 monthly for engineering and administration.  
(b) A sum equal to the total of all reimbursable snow removal costs filed with the State, not to exceed $5,500,000 in 12 monthly installments.  
(c) A sum equal to $500,000 to 31 counties in 12 monthly installments for heavy rainfall and storm damage.  
(d) 75 percent of funds payable to be apportioned monthly and based on the number of fee-paid and exempt vehicles in county as compared to State.  
(e) Remaining funds payable are to be apportioned monthly on basis of county maintained road miles times $60 minus the distribution from (d).  
(f) The balance to be distributed among the counties based on the number of fee-paid and exempt vehicles in county as compared to the State. | Street & Hwy. 2104 |
| Bicycle Transportation Account | $600,000 per month | Projects that serve the functional needs of commuting bicyclists by separating bicycle traffic from motor-vehicle traffic. | Commencing July 1, 2001. | Street & Hwy. 2106(b) |
## PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-FUEL TAX RECEIPTS

Based on information obtained from state authorities and from state law codes, status as of January 1, 2001.

### NAME OF FUND OR AGENCY | AMOUNT OR PROPORTION | OBJECTS OF EXPENDITURE | REMARKS | STATE CODE | SECTION
---|---|---|---|---|---
Cities and Counties | Remainder | Work on city streets and county roads. | Each city receives $400 per month, and each county receives $800 per month. The balance is distributed as follows:
(a) A base sum is computed for each county based on the number of fee-paid and exempt vehicles in county as compared to the State.
(b) The county's share of the base sum is computed by applying to the base sum the percentage of the assessed valuation of taxable tangible property outside the incorporated cities of the county to the total assessed valuation of taxable tangible property within the county limits.
(c) The balance of the base sum is distributed to cities based on each city's population as compared to the total population of all cities in the county. | | Street & Hwy. | 2106(a) |
Cities | 1.315 cents (gas) | Snow removal and work on city streets. | Apportioned as follows:
(a) Annual allocation to each city which had snow removal expenses in excess of $5,000, an amount equal to 1/2 the expenditures above $5,000.
(b) Balance apportioned on basis of each city's population. | | Street & Hwy. | 2107 |
| 2.59 cents (LPG/CNG) | | | |
| 1.80 cents (diesel) | | | |
| 9 cents | Distributed as follows: | | |
Counties | 11.5 percent | Work on county roads. | A sum equal to the net revenue derived from a tax of 11.5 percent of the per gallon tax in excess of 9 cents per gallon under the Motor-Vehicle Fuel Tax Law and the Use Fuel Tax Law is apportioned to each county by applying to the total computed amount to apportion a factor computed as follows:
(a) $1,000,000 in proportion to each county's motor-vehicle fuel tax receipts for the previous fiscal year.
(b) $750,000 based on the number of fee-paid and exempt vehicles in county as compared to State.
(c) $250,000 based on the number of miles of maintained county roads in county as compared to state.
(d) Determine the factor for each county which is the higher amount calculated in (a) or the sum of (b) and (c) above divided by the sum of the higher amounts for all counties. | | Street & Hwy. | 2105 |
Cities | 11.5 percent | Work on city streets. | A sum equal to the net revenue derived from a tax of 11.5 percent of the per gallon tax in excess of 9 cents per gallon under the Motor-Vehicle Fuel Tax Law and the Use Fuel Tax Law is apportioned to cities based on each city's population as compared to the total population of all cities in the State. | | Street & Hwy. | 2105 |
State Highway Account | 77 percent | See State Highway Account below. | Remainedder Distributed as follows: | | |
Cities | Appropriation Schedule | Engineering and administrative costs on city streets. | Annual apportionment to cities in amounts ranging from $1,000 to $20,000 depending upon population bracket specified by law. These funds to be expended exclusively for engineering costs and administration, except any city under 10,000 population may expend the money on construction or right-of-way on its street system. | | Street & Hwy. | 2107.5 |
State Parks and Recreation Fund | Appropriation | Construction, improvement, maintenance and repair of highways, roads and parking areas in the State Park System. | Appropriation by legislature not to exceed $3,400,000. For expenditure by Department of Parks and Recreation. | | Street & Hwy. | 2107.7 |
State Highway Account | Remainder | Distributed as follows: | The State Highway Account also receives net motor-vehicle revenues and a portion of the sales tax on motor fuel. (See Tables MV-106 and S-106). | | Street & Hwy. | 182 |
### PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-FUEL TAX RECEIPTS

<table>
<thead>
<tr>
<th>NAME OF FUND OR AGENCY</th>
<th>AMOUNT OR PROPORTION</th>
<th>OBJECTS OF EXPENDITURE</th>
<th>REMARKS</th>
<th>STATE CODE SECTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>Environmental Enhancement and Mitigation Program Fund.....</td>
<td>$10,000,000</td>
<td>Environmental enhancement and mitigation projects directly or indirectly related to the environmental impact of modifying existing transportation facilities or for the design, construction, or expansion of new transportation facilities.</td>
<td>Annual allocation until the year 2001. Local, State, and Federal agencies and nonprofit entities may receive grants.</td>
<td>Street &amp; Hwy. 164.56</td>
</tr>
<tr>
<td>Seismic Safety Retrofit Account.....</td>
<td>Appropriation</td>
<td>To assess statewide seismic retrofit needs on publicly owned bridges, for research and development of solutions to structural seismic deficiencies, and for remedial projects.</td>
<td>Appropriation equal to 50 percent of amount each county received of Regional Surface Transportation Program funds. Appropriation not to exceed $100,000 per county. Any excess may be used for any transportation purpose.</td>
<td>Street &amp; Hwy. 179.1 179.8</td>
</tr>
<tr>
<td>Counties.....</td>
<td>See remarks</td>
<td>To match Federal funds.</td>
<td></td>
<td>Street &amp; Hwy. 182.9</td>
</tr>
<tr>
<td>Toll Bridge Seismic Retrofit Account.....</td>
<td>Appropriation</td>
<td>For seismic retrofit or replacement of bridges.</td>
<td>At least $750,000,000 from the State Highway Account toward the total State contribution of $875,000,000.</td>
<td>Street &amp; Hwy. 188.5 188.10</td>
</tr>
<tr>
<td>State Highway Account.....</td>
<td>Remainder</td>
<td>Acquisition of rights-of-way for, and the construction, reconstruction, improvement, and maintenance of State highways and streets, freeway service patrols, transfers for mass transportation guideway projects, and administrative costs.</td>
<td>Annually, transfer to the State Highway Account a pro rata amount of $5,000,000 less the sum available from Federal subventions for grade separation projects in the preceding fiscal year in excess of $3,000,000. The prorating is based on the ratio that grade separation allocations to cities and counties to the total allocation in the preceding fiscal year. The pro rata amount applicable to counties is deducted from the net revenue derived from 2.035 cents per gallon tax available for allocation to counties. The prorated amount applicable to cities is deducted from the net revenue derived from 1.315 cents per gallon tax available for allocation to cities. State highway monies for construction are to be allocated 40 percent to 45 northern counties and 60 percent to 13 southern counties.</td>
<td>Street &amp; Hwy. 185.5 188.191 2108 2561.5</td>
</tr>
</tbody>
</table>

### COLORADO

<table>
<thead>
<tr>
<th>Type</th>
<th>Rate</th>
<th>Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>Diesel: 20.5 Cents</td>
<td>-</td>
<td>39-27-202</td>
</tr>
<tr>
<td>LPG: 20.5 Cents</td>
<td>-</td>
<td>39-27-202</td>
</tr>
<tr>
<td>Underground Storage Tank Fund.....</td>
<td>-</td>
<td>8-20-206.5</td>
</tr>
<tr>
<td>State Treasurer.....</td>
<td>Amount required</td>
<td>Refund of motor-fuel tax.</td>
</tr>
<tr>
<td>Highway-Users Tax Fund.....</td>
<td>Net revenues</td>
<td>Distributed as follows: This is a common fund receiving motor-fuel, motor-vehicle and motor-carrier revenues. Distribution is made from combined revenues. (See Table MV-106.) This fund also receives fines and penalties for traffic offenses.</td>
</tr>
<tr>
<td>Highway Crossing Protection Fund.....</td>
<td>$240,000</td>
<td>Highway grade crossing protection.</td>
</tr>
</tbody>
</table>
## PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-FUEL TAX RECEIPTS

<table>
<thead>
<tr>
<th>NAME OF FUND OR AGENCY</th>
<th>AMOUNT OR PROPORTION</th>
<th>OBJECTS OF EXPENDITURE</th>
<th>REMARKS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Office of Transportation Safety...</td>
<td>Appropriation</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transportation Development Division...</td>
<td>Appropriation</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Department of Labor and Employment...</td>
<td>Appropriation</td>
<td>Oil inspection costs.</td>
<td>43-4-201(3)</td>
</tr>
<tr>
<td>Administration...</td>
<td>Appropriation</td>
<td>Telecommunications support.</td>
<td>43-4-201(3)</td>
</tr>
<tr>
<td>Department of Corrections...</td>
<td>Appropriation</td>
<td>Costs of license plate production.</td>
<td>43-4-201(3)</td>
</tr>
<tr>
<td>Department of Revenue...</td>
<td>Appropriation</td>
<td>Highway-related programs.</td>
<td>43-4-201(3)</td>
</tr>
<tr>
<td>Department of Public Safety...</td>
<td>Appropriation</td>
<td>Highway-related programs.</td>
<td>43-4-201(3)</td>
</tr>
<tr>
<td>Department of Personnel...</td>
<td>Appropriation</td>
<td>Administrative costs.</td>
<td>43-4-201(3)</td>
</tr>
<tr>
<td>Department of Local Affairs...</td>
<td>Appropriation</td>
<td>Provision of disaster emergency services related to the transportation of hazardous materials.</td>
<td>43-4-201(3)</td>
</tr>
<tr>
<td>State Patrol...</td>
<td>Appropriation</td>
<td>State police expense.</td>
<td>Legislature appropriates from Highway-Users Tax Fund the amounts required for operation of State patrol, port of entry administration and other administrative and safety functions. 24-33.5-220</td>
</tr>
<tr>
<td>Port of Entry Authority...</td>
<td>Appropriation</td>
<td>Operation of border inspection stations.</td>
<td>42-8-10</td>
</tr>
<tr>
<td>State Highway Fund...</td>
<td>60 percent</td>
<td>New construction, safety improvements, maintenance and capacity improvements on highways.</td>
<td>43-4-205(6)(b)(I)</td>
</tr>
<tr>
<td>Counties...</td>
<td>22 percent</td>
<td>New construction, safety improvements, maintenance and capacity improvements on highways.</td>
<td>See below for allocation method. 43-4-205(6)(b)(II)</td>
</tr>
<tr>
<td>Cities and Incorporated Towns...</td>
<td>18 percent</td>
<td>New construction, safety improvements, maintenance and capacity improvements on highways.</td>
<td>See below for allocation method. 43-4-205(6)(b)(III)</td>
</tr>
<tr>
<td>State Highway Bridge Repair Account...</td>
<td>16 percent</td>
<td>Bridge repair and replacement.</td>
<td>Expires June 30, 1997. Funds are allocated to State, counties and cities based on needs criteria of Federal Bridge Inventory Program. Program requires a local match of at least 20 percent. By July 1, 1997, the State general assembly was to determine the need for this account and if the fund was to be continued. If not continued, the balance of revenues is to be distributed as part of the remainder immediately below. (See §43-4-205(6)(b))</td>
</tr>
<tr>
<td>Remainder...</td>
<td></td>
<td></td>
<td>May include the balance of remaining funds from the State Highway Bridge Repair Account. (See above remarks.)</td>
</tr>
</tbody>
</table>
### PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-FUEL TAX RECEIPTS

**NAME OF FUND OR AGENCY** | **AMOUNT OR PROPORTION** | **OBJECTS OF EXPENDITURE** | **REMARKS** | **STATE CODE** | **SECTION**
--- | --- | --- | --- | --- | ---
State Highway Fund..... | 60 percent | New construction, safety improvements, maintenance and capacity improvements on highways. |  | 43-4-205(6)(b)(I) |
Counties..... | 22 percent | New construction, safety improvements, maintenance and capacity improvements on highways. | See below for allocation method. | 43-4-205(6)(b)(II) |
Cities and Incorporated Towns..... | 18 percent | New construction, safety improvements, maintenance and capacity improvements on highways. | See below for allocation method. | 43-4-205(6)(b)(III) | Remainder | Distributed as follows:
- **State Highway Fund.....** | 65 percent | Administration, equipment purchases, construction, reconstruction, repairs, improvement, planning, supervision, and maintenance. Includes roads and highways in park recreation areas with allocation to Division of Parks and Recreation. Expenditures through contract with Colorado Department of Transportation. 43-4-205(5)(a); 43-4-206; 33-10-111
- **Counties.....** | 26 percent | Construction, maintenance and administration of the county highway system. Funds may also be used on State highways. The first $69,000,000 is allocated so that each county receives the same allocation that it received for fiscal year 1987-1988. The next $17,000,000 is distributed by a set formula. All remaining receipts are allocated to counties as follows: 15 percent in proportion to the rural motor-vehicle registrations in each county; 15 percent in proportion to the total motor-vehicle registrations in each county; 60 percent in proportion to the adjusted mileage of open, used and maintained rural roads in each county, exclusive of State highways; and 10 percent in proportion to the square feet of bridge deck for bridges greater than 20 feet in length in each county. | 43-4-205(5)(b); 43-4-207
- **Cities and Incorporated Towns.....** | 9 percent | Construction, maintenance and administration of the city highway system. Funds may also be used on State highways. Allocated to cities as follows: 80 percent in proportion to the adjusted urban motor-vehicle registrations in each city and incorporated town, and 20 percent in proportion to the mileage of open, used and maintained streets in each city and incorporated town, excluding the mileage of State highways. The city and county of Denver are considered as a city. | 43-4-205(5)(c); 43-4-208

### CONNECTICUT

<table>
<thead>
<tr>
<th>Fuel Type</th>
<th>Amount</th>
<th>Collection Source</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gasoline: 25 Cents</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Diesel: 18 Cents</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>LPG: None</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Gasohol: 31 Cents</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>State Comptroller.....</td>
<td>Amount required</td>
<td>Refunds of motor-fuel tax.</td>
</tr>
<tr>
<td>Tax Department.....</td>
<td>Amount required</td>
<td>Collection, administration and auditing.</td>
</tr>
<tr>
<td>Special Transportation Fund.....</td>
<td>Net revenues</td>
<td>Construction, reconstruction, restoration and rehabilitation of highways and bridges, and related debt service. Net revenues from motor-fuel and motor-vehicle taxes (see Table MV-106) together with Federal funds, State General Funds and certain bond revenues are deposited in the Special Transportation Fund. Disbursements are made from this fund for debt service of special tax obligation bonds, general obligation bonds and budget appropriations of State Department of Transportation and Department of Motor Vehicles.</td>
</tr>
<tr>
<td>FY 1997 Appropriations</td>
<td>$371,520,000</td>
<td>Special tax and general obligation bonds.</td>
</tr>
</tbody>
</table>
### PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-FUEL TAX RECEIPTS

**NAME OF FUND OR AGENCY** | **AMOUNT OR PROPORTION** | **OBJECTS OF EXPENDITURE** | **REMARKS**
--- | --- | --- | ---
Department of Transportation | $288,469,061 | All operating expenses of Department of Transportation. Includes funds from Federal agencies and nonhighway programs. | See below for some included programs.
Department of Motor Vehicles | $40,342,377 | All operating expenses of Department of Motor Vehicles. |  
Department of Public Safety | $40,159,020 | All operating expenses of the Highway Patrol function of the Department of Public Safety. |  
**TOWN-ASSISTED FUND** | $20,000,000 | Improvement of highways and bridges. Distributed on the basis of total mileage of improved highways in each town and on the ratio of the population of the town to the population of the State. |  
Department of Transportation | $13,200,000 | Highways and bridges. |  
Department of Transportation | $60,916,177 | Rail operations. |  
Department of Transportation | $58,451,259 | Bus operations. |  
Department of Transportation | $2,639,900 | Highway planning and research. |  
**DISTRICT OF COLUMBIA** | | |  
All Motor Fuel | 20 Cents | |  
General Fund, District of Columbia | | Distributed as follows: |  

**STATE CODE** | **SECTION**
--- | ---
13a-175b | 13a-175e
30-5110 | 30-5132
30-5132 | 30-5132
30-5110 | 30-5119
30-5120; 2-1415 |  
30-5162; 30-5163 |  
30-5119 |  
47-2301 |  
47-2301 |  

PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-FUEL TAX RECEIPTS

<table>
<thead>
<tr>
<th>NAME OF FUND OR AGENCY</th>
<th>AMOUNT OR PROPORTION</th>
<th>OBJECTS OF EXPENDITURE</th>
<th>REMARKS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Highway Trust Fund</td>
<td>See remarks</td>
<td>Administration of Department of Transportation; construction and maintenance of bridges, roads, streets and alleys; expenses of the Department of Motor Vehicles; general purposes.</td>
<td>Amounts equivalent to receipts from motor fuel taxes, and if necessary, motor vehicle taxes and fees collected by the district of Columbia to pay in accordance with this section the cost-sharing requirements established under Title 23, United States Code, and to repay the United States for increased Federal shares of eligible projects.</td>
</tr>
<tr>
<td>Metrorail/Metrobus Account</td>
<td>See remarks</td>
<td>Mass transit operations, maintenance, debt service, and construction.</td>
<td>This account was established because of the need to provide the Washington Metropolitan Area Transit Authority a stable and reliable source of revenue. After September 30, 1981, all revenues from certain taxes, fees, civil fines and penalties are allocated to this account, such as: motor-fuel taxes, motor-vehicle registration fees, parking fees and fines (exclusive of booting, towing and storage fees), sales and use taxes, and others.</td>
</tr>
<tr>
<td>General Fund, District of Columbia</td>
<td>Remainder</td>
<td>Administration of Department of Transportation; construction and maintenance of bridges, roads, streets and alleys; expenses of the Department of Motor Vehicles; general purposes.</td>
<td>Net revenues from road-user taxes go into the general fund together with other revenues from many other sources and lose their identity. (See Table MV-106) Appropriations for highway purposes are made from the general fund and may be considered as derived from road-user taxes insofar as highway appropriations do not exceed such revenue.</td>
</tr>
</tbody>
</table>

**FLORIDA**

<table>
<thead>
<tr>
<th>FLUID</th>
<th>AMOUNT</th>
<th>OBJECTS OF EXPENDITURE</th>
<th>REMARKS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gasoline: 13.6 Cents</td>
<td>-</td>
<td>-</td>
<td>2¢ in Constitution Article 12 §9; 1¢ in §206.41(1)(b); 1¢ in §206.41(1)(c); 9.6¢ in §206.41(1)(g) See Remarks</td>
</tr>
<tr>
<td>Diesel: 25.9 Cents</td>
<td>-</td>
<td>-</td>
<td>4¢ in §206.87(a); 1¢ in §206.87(b); 6¢ in §206.87(c); 5¢ in §206.87(d); 9¢ in §206.87(e) See Remarks</td>
</tr>
<tr>
<td>LPG: 16.0 Cents</td>
<td>-</td>
<td>-</td>
<td>4¢ in §206.87(b); 1¢ in §206.87(c); 6¢ in §206.87(d); 4.6¢ in §206.87(e) See Remarks</td>
</tr>
<tr>
<td>Gasohol: 13.1 Cents</td>
<td>-</td>
<td>-</td>
<td>Same as LPG. See Remarks</td>
</tr>
</tbody>
</table>

The 4 cent fixed component of the motor fuel tax is composed of a 2 cents "Constitutional Fuel Tax", a 1 cent county fuel tax and a 1 cent municipal fuel tax. The variable component "fuel sales tax" of the State motor-fuel tax (9.6 cents) is determined by annually adjusting the base rate of 6.9 cents by the change in the Consumer Price Index (CPI). The minimum amount of the variable tax is 6.9 cents per gallon. The variable component "fuel sales tax" does not apply to "alternative fuels", i.e., LPG and CNG. The diesel and "alternative fuels" rates include mandatory local option taxes of 1 cent (the "ninth-cent tax") and 6 cents. On gasoline and gasohol, counties may also impose the 1 cent ("ninth-cent tax") and a "local option fuel tax" between 1 cent and 11 cents. Diesel and LPG rates shown also include an additional variable tax, the "State Comprehensive Enhanced Transportation System (SCETS) Tax". The SCETS rate was initially computed as two-thirds of the lesser of six cents or the "local option fuel tax" rate imposed by the county (including the "Ninth-Cent Tax"), and subsequently adjusted for annual changes in the CPI. (For 2001: diesel/LPG/CNG rate is 5.3 cents and the gasoline/gasohol rate ranges from 2.6 to 5.3 cents.)

**Ninth-Cent Fuel Trust Fund**

1 cent (diesel/LPG/CNG). Establishing, operating and maintaining a transportation system and financing the acquisition, construction, reconstruction, and maintenance of roads and streets. Can be used as local share of State or Federal projects. Local option tax on gasoline and gasohol. Diesel/LPG/CNG portion is mandatory. This additional 1 cent tax may be imposed by counties, either by referendum, or by extraordinary (majority plus 1) vote of their governing bodies. Tax is administered by the Department of Revenue. 336.021

**Local Option Fuel Tax Trust Fund**

6 cents (diesel/LPG/CNG). For use by county and municipal governments for transportation purposes. "Local option fuel tax" on gasoline and gasohol. Diesel/LPG/CNG portion is mandatory. Tax is administered by the Department of Revenue. If all transportation needs are met, counties with a population of 50,000 less on April 1, 1992 may use proceeds of "original" 1 to 6 cents of tax for other capital infrastructure needs. 336.025
## PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-FUEL TAX RECEIPTS

Based on information obtained from state authorities and from state law codes as of January 1, 2001.

<table>
<thead>
<tr>
<th>NAME OF FUND OR AGENCY</th>
<th>AMOUNT OR PROPORTION</th>
<th>OBJECTS OF EXPENDITURE</th>
<th>REMARKS</th>
<th>STATE CODE</th>
<th>SECTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>5.3 cents diesel/LPG/CNG.</td>
<td>Distributed as follows:</td>
<td>This is the SCETS tax. Local option tax on gasoline and gasohol. Diesel/LPG/CNG portion is mandatory. Rate varies based on &quot;Ninth Cent Fuel Tax&quot; and local option tax imposed. Rate varies based initially on the 1 cent &quot;ninth cent fuel tax&quot; and the 1 cent to 11 cents &quot;local option fuel tax&quot; imposed in each county and then annually adjusted. See above.</td>
<td>206.41(1)(f); 206.60(1); 206.87(1)(d)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Department of Revenue.....</td>
<td>Amount required</td>
<td>Refunds.</td>
<td>Farmers, commercial fisherman, and transit systems are eligible for full refunds. A $2.00 fee is deducted from each refund claim and deposited to the general fund.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>General Revenue Fund.....</td>
<td>7.3 percent</td>
<td>Service charge for general State government expenses, and the review of agency budgets and programs.</td>
<td></td>
<td>336.021; 215.20</td>
<td></td>
</tr>
<tr>
<td>Agriculture Emergency Eradication Trust Fund.....</td>
<td>0.65 percent</td>
<td>Used by the Department of Agriculture for eradication of the fruit fly and other such emergencies.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>State Transportation Trust Fund.....</td>
<td>Remainder</td>
<td>State highway construction, maintenance and other transportation purposes.</td>
<td>Revenues must be expended on projects in the transportation districts which generated the revenue. To the maximum extent feasible, revenues should be expended in the county in which they were generated. A minimum of 15 percent of all receipts deposited into the State Transportation Trust Fund must be allocated to public transportation projects.</td>
<td>206.46; 206.608</td>
<td></td>
</tr>
<tr>
<td>2 cents</td>
<td>Distributed as follows:</td>
<td>Identified as &quot;Constitutional Fuel Tax.&quot; Also known as the &quot;second gas tax.&quot;</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>State Board of Administration.....</td>
<td>Amount required</td>
<td>Administrative expenses.</td>
<td>Charged to the accounts of the 67 counties using the above formula.</td>
<td>206.47</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Amount required</td>
<td>Debt service for obligations secured by &quot;Constitutional Fuel Tax.&quot;</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Remainder</td>
<td>First, for debt service on bonds issued for acquisition and construction of roads. Second, for acquisition, construction and maintenance of highways and bridges within each county.</td>
<td>After payment of administrative expenses, credited to the accounts of the 67 counties on the basis of 1/4 area, 1/4 population and 1/2 collections within the county.</td>
<td>206.47</td>
<td></td>
</tr>
<tr>
<td></td>
<td>1 cent</td>
<td>Distributed as follows:</td>
<td>Identified as &quot;county fuel tax.&quot;</td>
<td>206.45; 206.60</td>
<td></td>
</tr>
<tr>
<td>Department of Revenue.....</td>
<td>Amount required</td>
<td>Refunds, administrative and collection expenses.</td>
<td>Local governments and school districts are eligible for full refunds. A $2.00 fee is deducted from each refund claim and deposited to the general fund. Refunds are to be used for road construction, reconstruction and maintenance.</td>
<td>206.60</td>
<td></td>
</tr>
<tr>
<td>General Revenue Fund.....</td>
<td>7.3 percent</td>
<td>Service charge for general State government expenses, and the review of agency budgets and programs.</td>
<td></td>
<td>206.60; 215.20</td>
<td></td>
</tr>
<tr>
<td>Board of County Commissioners.....</td>
<td>Remainder</td>
<td>For maintenance and construction of roads and bridges or other transportation purposes within the county.</td>
<td>Distributed monthly among the 67 counties using the formula: 1/4 area, 1/4 population and 1/2 collections within the county.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>1 cent</td>
<td>Distributed as follows:</td>
<td>Identified as &quot;municipal fuel tax.&quot;</td>
<td>206.41; 206.605</td>
<td></td>
</tr>
<tr>
<td>Department of Revenue.....</td>
<td>Amount required</td>
<td>Refunds and collection expenses.</td>
<td>Farmers and commercial fisherman are eligible for full refunds. A $2.00 fee is deducted from each refund claim and deposited to the general fund.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>General Revenue Fund.....</td>
<td>7.3 percent</td>
<td>Service charge for general State government expenses, and the review of agency budgets and programs.</td>
<td></td>
<td>206.605; 215.20</td>
<td></td>
</tr>
</tbody>
</table>
### PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-FUEL TAX RECEIPTS

<table>
<thead>
<tr>
<th>NAME OF FUND OR AGENCY</th>
<th>AMOUNT OR PROPORTION</th>
<th>OBJECTS OF EXPENDITURE</th>
<th>REMARKS</th>
<th>STATE CODE</th>
<th>SECTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenue Sharing Trust Fund for Municipalities:.....</td>
<td>Remainder</td>
<td>Distributed along with other monies to cities to be used for transportation purposes.</td>
<td>Distributed monthly on basis of 1/3 population ratio, 1/3 sales tax ratio and 1/3 cities' revenue raising ability ratio.</td>
<td>206.605; 218.245</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Remainder (9.6 cents)</td>
<td>Distributed as follows:</td>
<td>Variable component distribution and identified as &quot;fuel sales tax&quot;.</td>
<td>206.41; 206.87</td>
<td></td>
</tr>
<tr>
<td>Department of Revenue:.....</td>
<td>Amount required</td>
<td>Refunds.</td>
<td>Farmers, commercial fishermen, local governments, transit systems and school districts are eligible for full refunds. A $2.00 fee is deducted from each refund claim and deposited to the general fund. Refunds to municipalities and school districts are to be used for road construction, reconstruction and maintenance.</td>
<td>206.41</td>
<td></td>
</tr>
<tr>
<td>Department of Agriculture, Agriculture Emergency Eradication Trust Fund:.....</td>
<td>65 percent</td>
<td>Used by the Department of Agriculture for eradication of the fruit fly and other such emergencies.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Department of Environmental Protection, Invasive Plant Control Trust Fund:.....</td>
<td>$6,300,000</td>
<td>Aquatic plant management</td>
<td>At least $1 million allocated each year to eradication of melaleuca.</td>
<td>206.606(1)(a)</td>
<td></td>
</tr>
<tr>
<td>Fish and Wildlife Conservation Commission, State Game Trust Fund:.....</td>
<td>$2,500,000</td>
<td>Recreational boating activities, freshwater fisheries management and research.</td>
<td></td>
<td>206.606(1)(b)</td>
<td></td>
</tr>
<tr>
<td>State Transportation Trust Fund:.....</td>
<td>Remainder</td>
<td>Distributed as follows:</td>
<td>Under the direction of the State Department of Transportation. This fund also receives certain motor-vehicle revenues. (See Table MV-106)</td>
<td>206.606</td>
<td></td>
</tr>
<tr>
<td>Right-Of-Way Acquisition and Bridge Construction Trust Fund:.....</td>
<td>$135,000,000</td>
<td>Purchase of right-of-way and construction of bridges.</td>
<td>The annual transfer is 7 percent to a maximum of $135 million.</td>
<td>206.46(2)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>$25,000,000</td>
<td>Priority use for completion of Interstate highway system.</td>
<td>This distribution comes out of motor-vehicle registration receipts. Any excess funds may be utilized for transportation purposes consistent with the Department of Transportation's legislatively approved objectives.</td>
<td>320.20</td>
<td></td>
</tr>
<tr>
<td></td>
<td>$15,000,000</td>
<td>To fund the Florida Seaport Economic and Development Program.</td>
<td>This distribution comes out of motor-vehicle registration receipts.</td>
<td>320.20; 311.07(3)(b)</td>
<td></td>
</tr>
<tr>
<td>State Department of Transportation:.....</td>
<td>Remainder</td>
<td>Construction, maintenance, and administration of State highways, economic development road projects, and public transportation projects.</td>
<td>Through fiscal year 2000, a minimum of 14.3 percent of State Transportation Trust Fund receipts must be allocated to public transit projects. Beginning in fiscal year 2001, the minimum is raised to 15 percent. A minimum of 10% of fuel sales tax receipts must be allocated to public transit and capital rail projects.</td>
<td>206.606; 206.46</td>
<td></td>
</tr>
<tr>
<td>GEORGIA</td>
<td></td>
<td></td>
<td></td>
<td>91A-5003; 91A-5003</td>
<td></td>
</tr>
<tr>
<td>Motor Fuel: 7.5 Cents Aviation Fuel: 1 Cent</td>
<td>-</td>
<td>-</td>
<td>The State also imposes a &quot;Second Motor-Fuel Tax&quot;, a 3 percent sales tax assessed on the retail price of all motor fuels used on highways. (See Table S-106)</td>
<td>91A-5003</td>
<td></td>
</tr>
<tr>
<td>Revenue Department:.....</td>
<td>Amount required</td>
<td>Refund of motor-fuel tax, collection and administration expenses.</td>
<td></td>
<td>91A-5003</td>
<td></td>
</tr>
<tr>
<td>Transportation Trust Fund:.....</td>
<td>See remarks</td>
<td>Construction, maintenance, and operation of transportation facilities.</td>
<td>There is currently no distribution to this fund. The fund will receive the proceeds of any future increases in the Motor Fuel or Aviation Fuel taxes.</td>
<td>Constitution 2-1406(b)(2)</td>
<td></td>
</tr>
</tbody>
</table>
## PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-FUEL TAX RECEIPTS

**Table:** TABLE MF-106  
**Status As of January 1, 2001**

<table>
<thead>
<tr>
<th>NAME OF FUND OR AGENCY</th>
<th>AMOUNT OR PROPORTION</th>
<th>OBJECTS OF EXPENDITURE</th>
<th>REMARKS</th>
</tr>
</thead>
<tbody>
<tr>
<td>State General Fund.....</td>
<td>Net revenue</td>
<td>Distributed as follows:</td>
<td>General Fund appropriations for highway purposes for a given fiscal year must equal or exceed motor-fuel tax revenues (less refunds, rebate and collection costs) received during the preceding fiscal year. Sales tax revenue from the &quot;second motor-fuel tax&quot; is counted as part of motor-fuel tax revenues. (See Table S-106)</td>
</tr>
<tr>
<td>Department of Transportation.....</td>
<td>Prior year's net revenue</td>
<td>Construction, maintenance and administration of highways, including matching Federal-aid funds.</td>
<td></td>
</tr>
<tr>
<td>Department of Taxation.....</td>
<td>Amount required</td>
<td>Refunds of tax on fuel used for agricultural purposes.</td>
<td>Refunds of tax in excess of 1 cent per gallon.</td>
</tr>
<tr>
<td>State Airport Revenue Fund.....</td>
<td>Aviation gasoline tax</td>
<td>For construction, maintenance and operation of airports and air navigation facilities.</td>
<td></td>
</tr>
<tr>
<td>Small Boat Harbor Special Fund.....</td>
<td>1 percent</td>
<td>Administration of a comprehensive boating program.</td>
<td>The Director of Transportation, prior to July 1, 1973, and every 3 years thereafter, establishes a percentage of total taxes collected under chapter 243 in each fiscal year that are derived from the sale of liquid fuel for use in or used for small boats. The amount so determined is deposited in the Boating Special Fund.</td>
</tr>
<tr>
<td>Department of Land and Natural Resources.....</td>
<td>0.3 percent</td>
<td>Planning, development, land acquisition, construction, restoration, and coordination of &quot;Na Ala Hele&quot;, the Statewide Trail Access Program.</td>
<td>Not more than $250,000 collected.</td>
</tr>
<tr>
<td>State General Fund.....</td>
<td>5 percent</td>
<td>To defray prorated estimate of central service expense to the State Highway Fund.</td>
<td>Five percent of gross receipts and deposits in State Highway Fund after deducting for debt service needs.</td>
</tr>
<tr>
<td>State Highway Fund.....</td>
<td>Remainder</td>
<td>Construction, maintenance and administration of State highway system, and service on bonds issued to finance highway projects.</td>
<td>This fund also receives revenue from certain motor-vehicle revenues and the 4 percent sales tax on motor fuel. (See Tables MV-106 and S-106)</td>
</tr>
<tr>
<td>State Tax Commission.....</td>
<td>Amount required</td>
<td>Collection and administrative costs.</td>
<td>An amount appropriated to equal the actual cost of collecting, administering and enforcing the Motor-Fuel Tax Act.</td>
</tr>
</tbody>
</table>

**HAWAII**

| BOTTLE: | 16 Cents | - | - | - | 243-4 |
| Diesel: | 16 Cents | - | - | - | 243-4 |
| LPG: | 11 Cents | - | - | - | 243-4 |
| Gasohol: | 16 Cents | - | - | - | 243-4 |
| Department of Taxation..... | Amount required | Refunds of tax on fuel used for agricultural purposes. | Refunds of tax in excess of 1 cent per gallon. |
| State Airport Revenue Fund..... | Aviation gasoline tax | For construction, maintenance and operation of airports and air navigation facilities. | |
| Small Boat Harbor Special Fund..... | 1 percent | Administration of a comprehensive boating program. | The Director of Transportation, prior to July 1, 1973, and every 3 years thereafter, establishes a percentage of total taxes collected under chapter 243 in each fiscal year that are derived from the sale of liquid fuel for use in or used for small boats. The amount so determined is deposited in the Boating Special Fund. |
| Department of Land and Natural Resources..... | 0.3 percent | Planning, development, land acquisition, construction, restoration, and coordination of "Na Ala Hele", the Statewide Trail Access Program. | Not more than $250,000 collected. |

**IDAHO**

| Gasoline: | 25 Cents | - | - | - | 63-2405 |
| Diesel: | 25 Cents | - | - | - | 63-2416 |
| LPG: 18.1 Cents | - | - | - | 63-2424 |
| Gasohol: 22.5 Cents | - | - | - | 63-2405 |
| Gasohol: 22.5 Cents | - | - | - | 63-2416 |
| State Tax Commission..... | Amount required | Collection and administrative costs. | An amount appropriated to equal the actual cost of collecting, administering and enforcing the Motor-Fuel Tax Act. |
## PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-FUEL TAX RECEIPTS

<table>
<thead>
<tr>
<th>NAME OF FUND OR AGENCY</th>
<th>AMOUNT OR PROPORTION</th>
<th>OBJECTS OF EXPENDITURE</th>
<th>REMARKS</th>
</tr>
</thead>
<tbody>
<tr>
<td>State Refund Account...</td>
<td>Amount required</td>
<td>Refunds of tax for nonhighway use; collection and administrative costs.</td>
<td>An amount sufficient to pay current refund claims.</td>
</tr>
<tr>
<td>State Aeronautics Fund...</td>
<td>Aviation fuel tax</td>
<td>Promotion of aviation.</td>
<td>4.5 cent tax on jet fuel and 5.5 cent tax on general aviation fuel.</td>
</tr>
<tr>
<td>Railroad Grade Crossing Protection Account...</td>
<td>$250,000</td>
<td>Construction and improvement of railroad grade crossings.</td>
<td>63-2412</td>
</tr>
<tr>
<td>Local Bridge Inspection Account...</td>
<td>$100,000</td>
<td>Inspection of bridges by local governments.</td>
<td>To match Federal bridge inspection funds.</td>
</tr>
<tr>
<td>Waterways Improvement Fund...</td>
<td>1.28 percent (gasoline/gasohol)</td>
<td>Construction and improvement of boat ramps and moorings; creation and improvement of parking areas for boating purposes; and promotion of safety, search and rescue.</td>
<td>Distributed as follows: 66 percent to Waterways Improvement Account. 33 percent to Park and Recreation Capital Improvement Account. 1 percent to Search and Rescue Account.</td>
</tr>
<tr>
<td>Off-Road Motor-Vehicle Fund...</td>
<td>1.28 percent (gasoline/gasohol)</td>
<td>Development of snowmobile trails inside and outside of State park areas.</td>
<td>Distributed as follows: 66 percent to Off-Road Motor Vehicle Account. 33 percent to Park and Recreation Capital Improvement Account. 1 percent to Search and Rescue Account.</td>
</tr>
<tr>
<td>Parks and Recreation Capital Improvement Fund...</td>
<td>0.44 percent (gasoline/gasohol)</td>
<td>Road improvements to and within State parks.</td>
<td>63-2412</td>
</tr>
<tr>
<td>Highway Distribution Account...</td>
<td>Remainder (gasoline/gasohol)</td>
<td>Distributed as follows:</td>
<td>This is a common fund receiving net motor-fuel and motor-vehicle revenues. Distribution is made from the combined revenues. (See Table MV-106)</td>
</tr>
<tr>
<td>Restricted Highway Fund...</td>
<td>4 cents</td>
<td>Distributed as follows:</td>
<td>Fund receives revenue from all fuel taxes in excess of 21 cents per gallon.</td>
</tr>
<tr>
<td>State Highway Account...</td>
<td>50 percent</td>
<td>Construction, repair and maintenance of roads, highways, bridges, and railroad crossings.</td>
<td>63-2412; 63-2418</td>
</tr>
<tr>
<td>Cities, Counties and Highway Districts...</td>
<td>50 percent</td>
<td>Construction, repair and maintenance of roads, highways, bridges, and railroad crossings.</td>
<td>40-701A</td>
</tr>
<tr>
<td>Remainder</td>
<td>Distributed as follows:</td>
<td></td>
<td>40-701</td>
</tr>
<tr>
<td>Remainder</td>
<td>Distributed as follows:</td>
<td></td>
<td>40-701</td>
</tr>
<tr>
<td>Cities, Counties and Highway Districts...</td>
<td>35.77 percent</td>
<td>Construction and maintenance of road and streets.</td>
<td>$250,000 distributed to Local Highway Assistance Council. Remainder distributed as follows: 30 percent apportioned to cities in the proportion that the population of each city bears to the total population of all cities in the State receiving motor-fuel tax. 70 percent distributed to the counties on the following basis: 10 percent equal division, 45 percent in proportion to motor-vehicle registration revenue of previous year, and 45 percent in proportion to which the improved road mileage in each county bears to total in State. Where applicable, counties share with highway and good road districts on the above formula basis.</td>
</tr>
</tbody>
</table>

### State Code Section

- 63-2412
- 63-2418
- 40-701
- 40-701A
- 40-701
- 40-701, 40-709
# PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-FUEL TAX RECEIPTS

<table>
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<th>AMOUNT OR PROPORTION</th>
<th>OBJECTS OF EXPENDITURE</th>
<th>REMARKS</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>State Highway Account</strong></td>
<td>58.83 percent</td>
<td>Construction, reconstruction and maintenance of State highways, including State highways in cities.</td>
<td>Administered by Idaho Transportation Department. 0.5 percent may be used to purchase recycled glass and rubber for road material.</td>
</tr>
<tr>
<td><strong>Law Enforcement Account</strong></td>
<td>5.4 percent</td>
<td>Enforcement of State highway and motor-vehicle laws.</td>
<td>Paid to Idaho Department of Law Enforcement.</td>
</tr>
<tr>
<td><strong>ILLINOIS</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gasoline: 19 Cents</td>
<td>-</td>
<td>-</td>
<td>Not included in rates shown is an additional 0.3 cent per gallon tax imposed on the receipt of fuel for sale or use with distribution to the Underground Storage Tank Fund.</td>
</tr>
<tr>
<td>Diesel: 21.5 Cents</td>
<td>-</td>
<td>-</td>
<td>An additional variable tax is imposed on the use of motor fuel including special fuel (diesel) by commercial vehicles. The rate per gallon is computed as the average “selling price” during previous 12 months multiplied by 6.25 percent. Commercial motor carriers are required to purchase motor fuel decals annually.</td>
</tr>
<tr>
<td>LPG: 19 Cents</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Gasohol: 19 Cents</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td><strong>Motor-Fuel Tax Fund</strong></td>
<td>All</td>
<td>For expenditures or Distributed as shown below:</td>
<td>As of April 1, 2000, this fund no longer receives a transfer from sales tax.</td>
</tr>
<tr>
<td><strong>State Construction Account Fund</strong></td>
<td>2.5 cents (diesel)</td>
<td>See below.</td>
<td></td>
</tr>
<tr>
<td><strong>State Boating Act Fund</strong></td>
<td>$5,040,000</td>
<td>Administering boat registration, boat safety education and enforcement, including construction and improvement of boating facilities.</td>
<td>This fund receives $420,000 monthly. Expenditures made by the Department of Natural Resources.</td>
</tr>
<tr>
<td><strong>Grade Crossing Protection Fund</strong></td>
<td>$27,000,000</td>
<td>That part of cost apportioned by the Illinois Commerce Commission to the State for providing railroad grade crossing protection on county or township roads, or municipal streets.</td>
<td>Fund receives $2,250,000 monthly. Not less than $6,000,000 each fiscal year shall be used for construction or reconstruction of rail highway grade separation structures. Beginning with FY 1997 and ending FY 2003, $1,500,000, and $750,000 in FY 2004 and each year after, shall be transferred to the Transportation Regulatory Fund. Remainder of funds are expended by the Department of Transportation under order of the Illinois Commerce Commission.</td>
</tr>
<tr>
<td><strong>Department of Revenue</strong></td>
<td>Amount required</td>
<td>Collection, administration and refunds of motor-fuel tax.</td>
<td></td>
</tr>
<tr>
<td><strong>Department of Transportation</strong></td>
<td>Amount required</td>
<td>Costs of supervising use of motor-fuel tax funds. Apportioned to municipalities, counties and road districts.</td>
<td></td>
</tr>
<tr>
<td><strong>Refunds</strong></td>
<td>Amount required</td>
<td>Refund of tax paid for purchase of motor-fuel NOT used upon the highways of this state</td>
<td>Under the terms of the International Fuel Tax Agreement</td>
</tr>
<tr>
<td><strong>Vehicle Inspection Fund</strong></td>
<td>$30,000,000</td>
<td>Administration of Vehicle Emissions Inspection Law.</td>
<td>Enter transfer to FY 2006. Expenses of program, including reimbursement of those State agencies (i.e., Secretary of State, Environmental Protection Agency) which incur expenses in enforcement or administration of program.</td>
</tr>
</tbody>
</table>
### PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-FUEL TAX RECEIPTS

<table>
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</tr>
</thead>
<tbody>
<tr>
<td>Court of Claims.....</td>
<td>Amount required</td>
<td>Amounts ordered paid by the Court of Claims.</td>
<td>35:505:8(d)(5)</td>
</tr>
<tr>
<td>Payments to other IFTA jurisdictions.....</td>
<td>Amount required</td>
<td>Amounts certified by the Dept. of Revenue</td>
<td>Payments of motor fuel use taxes due to member jurisdictions under the terms of the International Fuel Tax Agreement. 35:505:8(d)(6)</td>
</tr>
<tr>
<td>Remainder</td>
<td>Distributed as follows:</td>
<td>Amount distributed by formula and represents approximately the net revenues of 5.5 cents.</td>
<td>35:505:8(e)</td>
</tr>
<tr>
<td>State Construction Account Fund.....</td>
<td>37 percent</td>
<td>Used exclusively for the construction, reconstruction and maintenance of the State-maintained highway system as appropriated by the General Assembly.</td>
<td>Funds may not be used for administration, operations, contractual employees, nor transferred or allocated or otherwise used. This account also receives certain motor-vehicle revenues. (See Table MV-106) 35:505:8(e)(1)(A)</td>
</tr>
<tr>
<td>Road Fund, Department of Transportation.....</td>
<td>63 percent</td>
<td>Distributed as follows:</td>
<td>This fund also receives certain motor-vehicle revenues. (See table MV-106) 35:505:8(e)(1)(B)</td>
</tr>
<tr>
<td>Secretary of State.....</td>
<td>Appropriation</td>
<td>Collection of motor vehicle, driver license and related fees.</td>
<td>Beginning in FY2000 appropriations shall not exceed $80,500,000 in FY2000 thru FY2003. In FY 2004 and thereafter, appropriations are limited to $30,500,000. Previous appropriation limited to FY94 appropriation level of $130,500,000. 30:105:8.3</td>
</tr>
<tr>
<td>State Treasurer .....</td>
<td>Amount required</td>
<td>Debt service on State highway and transportation bonds.</td>
<td>30:105:8.3</td>
</tr>
<tr>
<td>Department of State Police.....</td>
<td>Appropriation</td>
<td>Not to exceed 40 percent of the operational costs of the division of state troopers.</td>
<td>Appropriation limited to fiscal year 1994 appropriation level (§52,733,200). General Fund also supports Department of State Police. 30:105:8.3; 30:105:5g</td>
</tr>
<tr>
<td>Department of Central Management Services.....</td>
<td>Appropriation</td>
<td>Services rendered the Department of Transportation for group insurance premiums.</td>
<td>30:105:8.3</td>
</tr>
<tr>
<td>Court of Claims .....</td>
<td>Appropriation</td>
<td>Payment of court awards and ordinary and contingent expenses.</td>
<td>30:105:8.3</td>
</tr>
<tr>
<td>Department of Transportation.....</td>
<td>Remainder</td>
<td>Construction, reconstruction, improvement, repair, maintenance, operation, and administration of highways.</td>
<td>Distributed by Department of Transportation. 30:105:8.3</td>
</tr>
<tr>
<td>Municipalities.....</td>
<td>49.10 percent</td>
<td>Construction, maintenance, administration and debt service on bonds issued for the municipal street system; Federal-aid highway construction projects; State highway projects in municipalities; official traffic control signals; street lighting systems; storm sewers; pedestrian crossings; parking facilities; feasibility and engineering studies for proposed toll bridges; marking of official bicycle lanes; grade separation and approaches; and operation of local mass transit systems.</td>
<td>Municipalities' share is apportioned to the several municipalities in proportion to population as determined by the last Federal census. Under agreement, the State may withhold part of the municipal share to provide matching funds. 35:505:8(e)(2)(A)</td>
</tr>
<tr>
<td>Counties (Over 1,000,000 population).....</td>
<td>16.74 percent</td>
<td>Construction, maintenance and administration of county highways and extensions; construction of State highways; debt service on bonds issued for county highways; grade separations; maintenance and improvement of certain nondedicated subdivision roads; marking of bicycle routes; and the operation of mass transit systems.</td>
<td>Under agreement the States may withhold part of the county share to provide matching funds. Counties of 1,000,000 inhabitants or more may expend motor-fuel tax funds for the expenses of the circuit court and other agencies related to highways, and for construction, maintenance, or leasing of office space. 35:505:8(e)(2)(B)</td>
</tr>
</tbody>
</table>
## PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-FUEL TAX RECEIPTS

**TABLE MF-106**

**STATUS AS OF JANUARY 1, 2001**

<table>
<thead>
<tr>
<th>NAME OF FUND OR AGENCY</th>
<th>AMOUNT OR PROPORTION</th>
<th>OBJECTS OF EXPENDITURE</th>
<th>REMARKS</th>
<th>STATE CODE</th>
<th>SECTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>Counties (Under 1,000,000 population)....</td>
<td>18.27 percent</td>
<td>See authorized distribution for counties over 1,000,000 population.</td>
<td>Funds to counties having less than 1,000,000 population are allocated in proportion to the amount of motor-vehicle registration fees received from such counties during the preceding year.</td>
<td>35:505(b)(2)(C)</td>
<td>35:505(b)(2)(C)</td>
</tr>
<tr>
<td>Road Districts.....</td>
<td>15.89 percent</td>
<td>Construction, maintenance, administration and engineering costs; and debt service on bonds issued for township and district roads; maintenance or improvement of certain nondedicated subdivision roads; operation of local mass transit; district grade separations; and marking of official bicycle lanes.</td>
<td>Allocation for road districts apportioned to each county in the ratio that the mileage of district roads in that county has to total road district mileage in that State. The term &quot;Road District&quot; means any road district including: County unit road districts, park districts, forest preserve districts and conservation districts. The term &quot;Towpath and District Road&quot; means any road in township or district system including roads maintained in park districts, forest preserve districts and conservation districts.</td>
<td>35:505(b)(2)(D)</td>
<td>35:505(b)(2)(D)</td>
</tr>
<tr>
<td>INDIANA</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gasoline: 15 Cents</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>6-6-1.1-201</td>
<td></td>
</tr>
<tr>
<td>Diesel: 16 Cents</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>6-6-2.5-28</td>
<td></td>
</tr>
<tr>
<td>LPG: None</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>6-6-2.1-203</td>
<td></td>
</tr>
<tr>
<td>Gasohol: 15 Cents</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>6-6-1.1-201</td>
<td></td>
</tr>
<tr>
<td>Fish and Wildlife Fund.....</td>
<td>Taxes on marine use</td>
<td>Protecting and propagating game, fish, and birds in Indiana. Operating expenses of Department of Natural Resources.</td>
<td>Also receives revenues from other sources. This fund is controlled by the Department of Natural Resources.</td>
<td>6-6-1.1-802;</td>
<td></td>
</tr>
<tr>
<td>Motor Carrier Surtax</td>
<td>Distributed as follows:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>State Highway Fund.....</td>
<td>45.5 percent</td>
<td>See authorized distribution below.</td>
<td>Also includes 65 percent of motor-carrier fuel tax trip permits.</td>
<td>6-6-4.1-5</td>
<td></td>
</tr>
<tr>
<td>Motor-Vehicle Highway Account.....</td>
<td>45.5 percent</td>
<td>See authorized distribution below.</td>
<td>Also includes 35 percent of motor-carrier fuel tax trip permits and supplemental motor-carrier highway-user fee.</td>
<td>6-6-4.1-5</td>
<td></td>
</tr>
<tr>
<td>Motor Carrier Regulation Fund.....</td>
<td>9 percent</td>
<td>Motor-carrier regulation, auditing, and enforcement.</td>
<td>This fund is controlled by the Indiana Department of Revenue - Motor Fuel Tax Division.</td>
<td>6-6-4.1-5</td>
<td></td>
</tr>
<tr>
<td>State Highway Road Construction and Improvement Fund.....</td>
<td>6.67 percent (gasoline/gasohol)</td>
<td>Major road construction and rehabilitation. Lease payments to Indiana Transportation Finance Authority (ITFA).</td>
<td>6.67 percent is the equivalent of 1/15. The TFA is a quasi-governmental agency that issues debt and funds major road construction projects. Once completed, the Indiana Department of Transportation (INDOT) leases the roads from the ITFA. These lease payments are, in turn, used for debt service.</td>
<td>6-6-1.1-801.5</td>
<td></td>
</tr>
<tr>
<td>Special Distribution Account.....</td>
<td>$50,000,000</td>
<td>Distributed for road repairs as follows:</td>
<td>$25,000,000 paid from motor-fuel tax (gasoline/gasohol) and $25,000,000 paid from special fuels tax (LPG permits and diesel).</td>
<td>6-6-1.1-801.5; 6-6-2.5-68</td>
<td></td>
</tr>
<tr>
<td>Local Road and Street Account.....</td>
<td>30 percent</td>
<td>See description below.</td>
<td>(See State code §6-6-1.1-801.5; §6-6-2.5-68)</td>
<td>See remarks.</td>
<td></td>
</tr>
<tr>
<td>Cities and Towns.....</td>
<td>9.57 percent</td>
<td>See description below.</td>
<td>Equivalent of 15/47 of 30 percent. (See State code §6-6-1.1-801.5; §6-6-2.5-68; §8-14-1-3)</td>
<td>See remarks.</td>
<td></td>
</tr>
</tbody>
</table>
## PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-FUEL TAX RECEIPTS

Based on information obtained from state authorities and from state law codes, status as of January 1, 2001.

<table>
<thead>
<tr>
<th>Name of Fund or Agency</th>
<th>Amount or Proportion</th>
<th>Objects of Expenditure</th>
<th>Remarks</th>
<th>State Code Section</th>
</tr>
</thead>
<tbody>
<tr>
<td>Counties....</td>
<td>20.43 percent</td>
<td>See description below.</td>
<td>Equivalent of 32/47 of 30 percent. (See State code §6-6-1.1-801.5; §6-6-2.5-68; §8-14-1-3) See remarks.</td>
<td></td>
</tr>
<tr>
<td>State Highway Fund.....</td>
<td>40 percent</td>
<td>See description below.</td>
<td>(See State code §6-6-1.1-801.5; §6-6-2.5-68) See remarks.</td>
<td></td>
</tr>
<tr>
<td>Remainder</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Highway Road and Street Fund.....</td>
<td>25 percent</td>
<td>Distributed as follows:</td>
<td>(See State code §6-6-1.1-802; §6-6-2.5-68) See remarks.</td>
<td></td>
</tr>
<tr>
<td>Primary Highway System Special Account, State Highway Fund.....</td>
<td>55 percent</td>
<td>Engineering, land acquisition, construction, resurfacing, restoration, and rehabilitation of highway facilities.</td>
<td>8-14-2-3</td>
<td></td>
</tr>
<tr>
<td>Local Road and Street Account.....</td>
<td>45 percent</td>
<td>Engineering, land acquisition, construction, resurfacing, restoration, and rehabilitation of highway facilities. The payment of principal and interest on bonds sold primarily to finance road, street, or thoroughfare projects, or any local costs required to undertake recreational or reservoir road projects under IC 8-14-2-5 as amended. Some surplus funds may be used for local general purpose.</td>
<td>8-14-2-4</td>
<td></td>
</tr>
<tr>
<td>Motor-Vehicle Highway Account.....</td>
<td>75 percent</td>
<td>Distributed as follows: This is a common fund receiving motor-fuel and motor-vehicle revenues; expenditures are made from the combined revenues. (See Table MV-106)</td>
<td>6-6-1.1-802; 6-6-2.5-68</td>
<td></td>
</tr>
<tr>
<td>State Department of Revenue.....</td>
<td>Amount required</td>
<td>Collection, administration and refunds of motor-fuel taxes.</td>
<td>6-6-1.1-803</td>
<td></td>
</tr>
<tr>
<td>Bureau of Motor Vehicles.....</td>
<td>Appropriation</td>
<td>Operating expenses.</td>
<td>9-2-1-1</td>
<td></td>
</tr>
<tr>
<td>Office of Traffic Safety.....</td>
<td>Appropriation</td>
<td>Education and improvement of public safety and traffic management.</td>
<td>8-14-1-3</td>
<td></td>
</tr>
<tr>
<td>Division of School Traffic Safety Education.....</td>
<td>Appropriation</td>
<td>Safety education program in schools.</td>
<td>8-14-1-3</td>
<td></td>
</tr>
<tr>
<td>State Police.....</td>
<td>Appropriation</td>
<td>Policing the highways of the State. Represents one-half of State police appropriation.</td>
<td>8-14-1-3</td>
<td></td>
</tr>
<tr>
<td>Remainder</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cities and Towns.....</td>
<td>15 percent</td>
<td>Construction, reconstruction, repair, maintenance, oiling, sprinkling, snow removal, weed and tree cutting, cleaning, grade crossings, equipment leases, traffic signs and signals, painting of structures, and law enforcement purposes.</td>
<td>Allocated to cities and towns on the basis that the population of each city and town bears to the population of all cities and towns at the last preceding U.S. Census. A maximum of 15 percent may be spent for law enforcement in cities with population under 5,000; 10 percent for larger cities.</td>
<td></td>
</tr>
<tr>
<td>Counties.....</td>
<td>32 percent</td>
<td>Construction, reconstruction and maintenance. Programs of county research and extension to be conducted by Purdue University, and financed by 0.125 percent of the counties’ share of the Motor-Vehicle Highway Account.</td>
<td>Distributed as follows: 5 percent equally among the counties, 65 percent based on miles of county roads, and 30 percent on basis of motor-vehicle registration vs. total State registration.</td>
<td></td>
</tr>
<tr>
<td>State Highway Fund.....</td>
<td>53 percent</td>
<td>Operation of the Department of Transportation. Construction, reconstruction, operation, maintenance, and control of State highways.</td>
<td>If the remainder is less than $22,650,000, then the cities’ portion for the following year is reduced by 13 percent of such difference and the counties’ portion for the following year is reduced by 54 percent of such difference.</td>
<td></td>
</tr>
</tbody>
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### PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-FUEL TAX RECEIPTS

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<tr>
<td>IOWA</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gasoline: 20 Cents</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Diesel: 22.5 Cents</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>LPG: 20 Cents</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Gasohol: 19 Cents</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Motor-Fuel Tax Refund Account</td>
<td>Amount required</td>
<td>Payment of refunds by Director of Revenue and Finance.</td>
<td>452A.77</td>
</tr>
<tr>
<td>Department of Revenue and Finance</td>
<td>Amount required</td>
<td>For administration and enforcement of motor fuel tax program</td>
<td>$992,986 appropriated for FY 2001.</td>
</tr>
<tr>
<td>State General Fund.....</td>
<td>Tax on aviation fuel and jet fuel</td>
<td>For upgrading airport facilities.</td>
<td>Aviation fuel is taxed at 8 cents per gallon and jet fuel is taxed at 3 cents per gallon. 452A.82</td>
</tr>
<tr>
<td>State General Fund.....</td>
<td>First $411,311 of 0.9 of 1 percent of motor-fuel tax collected</td>
<td>For acquisition, development, and maintenance of recreation boating facilities by the Department of Natural Resources.</td>
<td>0.9 of 1 percent represents the portion of motor fuel tax attributable to motor fuel use in watercraft. The amount distributed is reduced by the cost of administration and refunds. 452A.84</td>
</tr>
<tr>
<td>Rebuild Iowa Infrastructure Fund.....</td>
<td>0.9 of 1 percent of motor-fuel tax collected less $411,311</td>
<td>Dredging and renovation of natural lakes; public boating facilities and navigation aids and recreation boating activities of the Department of Natural Resources</td>
<td>This percentage is subject to review by a legislative study committee every 4 years. Transfer is reduced by 3 percent for administration costs and by the amounts refunded to commercial fisherman.</td>
</tr>
<tr>
<td>Road Use Tax Fund.....</td>
<td>Net revenue</td>
<td>Distributed as follows:</td>
<td>Only DOT costs which are related to highway costs are payable from the Road Use Tax Fund.</td>
</tr>
<tr>
<td>Department of Transportation:</td>
<td>Allocation as follows:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(1) License Plates.....</td>
<td>Amount required</td>
<td>For payment of labor and materials required for production of license plates, decals, emblems and other related material.</td>
<td>Estimated $2,500,000 in FY 2001. 312.2(6)</td>
</tr>
<tr>
<td>(2) Traffic Safety Improvements.....</td>
<td>0.5 percent of Road User Tax Fund</td>
<td>For county, city and State traffic improvement projects.</td>
<td>Estimated $5,169,000 in FY 2001. 312.2(16)</td>
</tr>
<tr>
<td>(3) Registration.....</td>
<td>$650,000</td>
<td>For providing equipment and support to county treasurers for vehicle registration and titling.</td>
<td>312.2(21)</td>
</tr>
<tr>
<td>(4) Driver's License Suspensions.....</td>
<td>$225,000</td>
<td>For cost of notice and personal delivery of service of driver license suspension, revocation or hearing.</td>
<td>321.211</td>
</tr>
<tr>
<td>(5) Driver's License Costs.....</td>
<td>Appropriation</td>
<td>For production of motor vehicle operator licenses</td>
<td>$2,103,000 in FY 2001. (00 Acts, Ch. 1216, Sec.2(1))</td>
</tr>
<tr>
<td>(6) DOT Administration.....</td>
<td>Appropriation</td>
<td>Administration of the State DOT.</td>
<td>$33,361,480 in FY 2001. (00 Acts, Ch. 1216, Sec. 2(2)) See remarks</td>
</tr>
<tr>
<td>(7) Personnel Expenses.....</td>
<td>Appropriation</td>
<td>For paying Department of Personnel for administering the merit system on behalf of DOT</td>
<td>$37,500 in FY 2001. (00 Acts, Ch. 1216, Sec. 2(3))</td>
</tr>
<tr>
<td>(8) Personnel Expenses.....</td>
<td>Appropriation</td>
<td>For unemployment compensation</td>
<td>$17,000 in FY 2001. (00 Acts, Ch. 1216, Sec. 2(4))</td>
</tr>
</tbody>
</table>
### PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-FUEL TAX RECEIPTS

<table>
<thead>
<tr>
<th>Name of Fund or Agency</th>
<th>Amount or Proportion</th>
<th>Objects of Expenditure</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>(9) Personnel Expenses</td>
<td>Appropriation</td>
<td>For paying Department of Personnel for paying workers' compensation claims on behalf of DOT</td>
<td>$77,000 in FY 2001. (00 Acts, Ch. 1216, Sec. 2(5))</td>
</tr>
<tr>
<td>(10) Administration</td>
<td>Appropriation</td>
<td>For payment to General Fund for indirect cost recoveries</td>
<td>$92,000 in FY 2001. (00 Acts, Ch. 1216, Sec. 2(6))</td>
</tr>
<tr>
<td>(11) Auditing Expenses</td>
<td>Appropriation</td>
<td>For reimbursement to State Auditor for audit expenses</td>
<td>$42,000 in FY 2001. (00 Acts, Ch. 1216, Sec. 2(7))</td>
</tr>
<tr>
<td>(12) Driver Licensing</td>
<td>Appropriation</td>
<td>For costs associated with the county issuance of drivers' licenses</td>
<td>$20,000 in FY 2001. (00 Acts, Ch. 1216, Sec. 2(8))</td>
</tr>
<tr>
<td>(13) Information Service</td>
<td>Appropriation</td>
<td>For transfer to the Department of Public Safety for operating a toll-free telephone road and weather conditions information service</td>
<td>$100,000 in FY 2001. (00 Acts, Ch. 1216, Sec. 2(9))</td>
</tr>
<tr>
<td>(14) Scale Facilities</td>
<td>Appropriation</td>
<td>For improvements to scale facilities</td>
<td>$940,000 in FY 2001. (00 Acts, Ch. 1216, Sec. 2(10))</td>
</tr>
<tr>
<td>(15) Administration</td>
<td>Appropriation</td>
<td>For membership in the North America's superhighway corridor coalition</td>
<td>$50,000 in FY 2001. (00 Acts, Ch. 1216, Sec. 2(11))</td>
</tr>
</tbody>
</table>

**Primary Road Fund:**
- **State parks and Institutional Roads:** 0.65 percent
  - For construction and maintenance of roads and parking facilities in State parks, institutions, area schools and State fairs. Estimated $6,720,000 in FY 2001.
  - Allocation as follows:
    - **Services for Cities:** $500,000
      - For paying expenses incurred by the DOT in providing certain specified services to cities.
    - **State Primary Roads:** $7,100,000
      - For construction, maintenance and administration of State primary roads.
    - **State Primary Roads:** $4,400,000
      - For construction, maintenance and administration of State primary roads.
      - This allocation is a result of increased truck registration fees and is a partial compensation for allowing trucks to operate on State primary roads with increased weight allowances.

**Highway Grade Crossing Safety Fund:** $700,000
- For safety studies at railroad crossings and installation of safety equipment.

**Highway Railroad Grade Crossing Surface Repair Fund:** $900,000
- For surface maintenance and repair at railroad crossing sites.

**Living Roadway Trust Fund:** $250,000
- For integrated roadside vegetation management program. Represents distributions of $150,000 and $100,000. Program is administered by State Department of Transportation. Revenue allocations: 47.5 percent to Department of Transportation, 32.5 percent to counties, and 20 percent to cities.

**Farm-to-Market Fund:** $1,500,000
- Construction of farm-to-market roads administered by the State Department of Transportation.
- This allocation is a result of increased truck registration fees and is a partial compensation for allowing trucks to operate on farm-to-market roads with increased weight allowances.

**Revitalize Iowa's Sound Economy Fund:** 1.55 cents per gallon motor and special fuel
- Highway projects that promote economic development.
## PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-FUEL TAX RECEIPTS

### TABLE MF-106

#### STATUS AS OF JANUARY 1, 2001

<table>
<thead>
<tr>
<th>NAME OF FUND OR AGENCY</th>
<th>AMOUNT OR PROPORTION</th>
<th>OBJECTS OF EXPENDITURE</th>
<th>REMARKS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Secondary Road Fund....</td>
<td>0.45 cents per gallon motor and special fuel</td>
<td>Construction, maintenance and administration of secondary roads.</td>
<td>Estimated $9,787,000 in FY 2001.</td>
</tr>
<tr>
<td>General Fund.....</td>
<td>4 percent of Use Tax collections</td>
<td>Public transit assistance.</td>
<td>Amount equal to 1/20 of 80 percent of revenue from use tax on motor vehicles, trailers, and motor-vehicle accessories and equipment. Estimated $11,383,000 in FY 2001. (See Table S-106)</td>
</tr>
<tr>
<td>Motorcycle Rider Education Fund.....</td>
<td>$1.00 per year of motorcycle license validity</td>
<td>Safety education of motorcycle riders.</td>
<td>To be taken from Use tax. Estimated $174,000 in FY 2001.</td>
</tr>
<tr>
<td>County Bridge Construction Fund.....</td>
<td>$2,000,000</td>
<td>Bridge construction and reconstruction.</td>
<td></td>
</tr>
<tr>
<td>City Bridge Construction Fund.....</td>
<td>$500,000</td>
<td>Bridge construction and reconstruction.</td>
<td></td>
</tr>
<tr>
<td>Salary Adjustment Fund</td>
<td>Appropriation</td>
<td>For salary adjustments</td>
<td>$1,113,641 in FY 2001. (00 Acts, Ch. 1219, Sec. 10(1)) See remarks</td>
</tr>
<tr>
<td>Department of Management.....</td>
<td>Appropriation For salaries, support, maintenance, and miscellaneous purposes</td>
<td>$56,000 in FY 2001. (00 Acts, Ch. 1231, Sec. 16)) See remarks</td>
<td></td>
</tr>
<tr>
<td>Department of Personnel.....</td>
<td>Appropriation For providing personnel services for DOT</td>
<td>$66,760 in FY 2001. (00 Acts, Ch. 1231(26)) See remarks</td>
<td></td>
</tr>
<tr>
<td>Primary Road Fund.....</td>
<td>47.5 percent</td>
<td>State highway construction, maintenance and administration.</td>
<td></td>
</tr>
<tr>
<td>Counties.....</td>
<td>24.5 percent</td>
<td>County road construction, maintenance and administration. Distributed among counties on the basis of 60 percent relative needs and 40 percent relative areas.</td>
<td></td>
</tr>
<tr>
<td>Farm-to-Market Fund.....</td>
<td>8 percent</td>
<td>For construction of farm-to-market roads administered by the State Department of Transportation. Distributed among counties on the basis of 60 percent relative needs and 40 percent relative areas.</td>
<td></td>
</tr>
<tr>
<td>Cities.....</td>
<td>20 percent</td>
<td>Construction, maintenance and administration of roads and streets within cities. Distributed in proportion that the population of the municipality bears to the total municipal population of the State.</td>
<td></td>
</tr>
</tbody>
</table>

### KANSAS

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Motor-Vehicle Fuel Tax Refund Fund.....</td>
<td>Amount required</td>
<td>Refunds of tax on motor fuel used for nonhighway purpose.</td>
<td>Most special fuel and LPG refunds are taken from daily receipts. Fund balance is maintained at $1,000,000.</td>
</tr>
<tr>
<td>State Highway Fund.....</td>
<td>59.5 percent For construction and maintenance of the State highway system and administration of Department of Transportation and highway patrol.</td>
<td>This is a common fund receiving collections from motor-fuel taxes, motor-vehicle fees and other revenues. Percentage distribution shown are receipts from motor-fuel revenues. (See Tables MV-106 and S-106). From July 1, 2001 to July 1, 2003, this distribution changes to 61.55 percent.</td>
<td></td>
</tr>
</tbody>
</table>
### PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-FUEL TAX RECEIPTS

<table>
<thead>
<tr>
<th>NAME OF FUND OR AGENCY</th>
<th>AMOUNT OR PROPORTION</th>
<th>OBJECTS OF EXPENDITURE</th>
<th>REMARKS</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Special City and County Highway Fund</strong></td>
<td>40.5 percent</td>
<td>To counties and cities for road and street construction and maintenance. Distributed as follows:</td>
<td>Also receives allocation from Motor-Carrier Property Tax Fund. (See Table S-106)</td>
</tr>
<tr>
<td><strong>County Equalization and Adjustment Fund</strong></td>
<td>$2,500,000</td>
<td>See remarks.</td>
<td>Distributions are to assure that the amounts received by counties from the Special City and County Highway Fund (SCCHF) are not less than previously received from SCCHF in FY 1999. Balance remaining after such &quot;equalization&quot; payments, if any, is distributed to counties, cities, and townships to some extent they share in counties' portion of SCCHF, with initial payment to counties being made on the basis of motor vehicle registration fees (50 percent) and average daily vehicle miles traveled in the county (50 percent).</td>
</tr>
<tr>
<td><strong>Counties</strong></td>
<td>57 percent</td>
<td>County highway purposes.</td>
<td>$5,000 annually to each county; the balance is distributed 44.06 percent on the basis of registration fees, 44.06 percent on the basis of average daily vehicle miles traveled exclusive of the interstate system, and 11.88 percent on the basis of total road miles in the county. Certain counties must share with their cities or townships. Not less than 25 percent of funds credited to road and bridge funds shall be expended on mail and school bus routes.</td>
</tr>
<tr>
<td><strong>Cities</strong></td>
<td>43 percent</td>
<td>Funds to be used for streets and highways, except that a maximum of 10 percent can be used for construction, repair and maintenance of footpaths and bicycle trails within any city.</td>
<td>Apportioned on proportion of city population.</td>
</tr>
</tbody>
</table>

#### KENTUCKY

<table>
<thead>
<tr>
<th>TYPE OF FUEL</th>
<th>RATE</th>
<th>REMARKS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gasoline: 16.4 Cents</td>
<td></td>
<td>Variable tax computed as 9 percent of average tank wagon wholesale price of gasoline. Tax rates change quarterly and are the same for each type of motor fuel. Minimum tax is 10 cents per gallon. A supplemental Highway User Motor Fuel Tax is also levied and its rate is set at 1/2 of the increase in the average wholesale price of gasoline from the quarter beginning October 1, 1985 and each subsequent quarter beginning with July 1, 1986. This upward adjustment in the tax is limited to 5 cents per gallon on gasoline, LPG, and gasohol and to 2 cents per gallon on diesel. The gasoline, gasohol, and diesel rates shown include a 1.4 cent Petroleum Environmental Assurance Fee. In addition, heavy equipment motor carriers (three or more axles) pay a surtax of 2 percent per gallon on gasoline (2.2 cents) and 4.7 percent per gallon on diesel (5.2 cents). Total rate set at 17.2 cents per gallon.</td>
</tr>
<tr>
<td>Diesel: 13.4 Cents</td>
<td></td>
<td></td>
</tr>
<tr>
<td>LPG: 15 Cents</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gasohol: 16.4 Cents</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>NAME OF FUND OR AGENCY</th>
<th>AMOUNT REQUIRED</th>
<th>OBJECTS OF EXPENDITURE</th>
<th>REMARKS</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>State Treasurer</strong></td>
<td>Amount required</td>
<td>Refunds for aviation, agriculture watercraft, city and suburban buses, nonprofit buses, taxicabs and senior citizen transportation.</td>
<td></td>
</tr>
<tr>
<td><strong>Petroleum Storage Tank Environmental Assurance Fund</strong></td>
<td>1.4 cents</td>
<td>To assist petroleum tank owners in complying with Federal regulations on financial responsibility and in cleaning up contamination.</td>
<td>Rate is set quarterly, and may not exceed 1.4 cents per gallon.</td>
</tr>
<tr>
<td><strong>State Road Fund</strong></td>
<td>Remainder</td>
<td>Distributed as follows:</td>
<td>All receipts are initially committed to the State Road Fund in the Transportation Cabinet. Transfers to other agencies are listed below. The amount of revenue from motor fuel used in operation on each toll road is computed and would be paid to the Turnpike Authority if the Transportation Cabinet does not renew the lease on a particular toll road. Expenditures are made from motor-fuel and motor-vehicle user revenues. (See Table MV-106)</td>
</tr>
<tr>
<td><strong>Finance and Administration Cabinet</strong></td>
<td>Amount required</td>
<td>Interest and principal on general obligation highway bonds.</td>
<td>47.010</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>STATE CODE</th>
<th>SECTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>79-34,142</td>
<td></td>
</tr>
<tr>
<td>79-3425c</td>
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<td>79-3425c</td>
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<td>138.220; 224.60-145</td>
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<td>138.220; 224.60-145</td>
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</tr>
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<td>138.220</td>
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<tr>
<td>138.220; 234.320</td>
<td></td>
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<tr>
<td>138.341; 138.344; 138.445,138.446</td>
<td></td>
</tr>
<tr>
<td>224.60-145</td>
<td></td>
</tr>
<tr>
<td>47.010</td>
<td></td>
</tr>
<tr>
<td>177.595</td>
<td></td>
</tr>
</tbody>
</table>
### PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-FUEL TAX RECEIPTS

#### NAME OF FUND OR AGENCY | AMOUNT OR PROPORTION | OBJECTS OF EXPENDITURE | REMARKS | STATE CODE | SECTION
--- | --- | --- | --- | --- | ---
Transportation Cabinet..... | 22.2 percent | Construction, reconstruction and maintenance of rural and secondary roads. (State and non-State maintained) | Allocated pro rata to be spent in each county on the basis of the same formula described below for county transfers. Up to 6 percent may be deducted for administrative costs, and up to 6 percent may be placed in a Special Emergency Account. (§177.360) | 177.320 | 
Counties..... | 18.3 percent | Construction, reconstruction and maintenance of county roads and bridges. (non-State maintained) | Distribution is based on the following formula: 1/5 equally, 1/5 rural population, 1/5 rural mileage and 2/5 rural area. (§177.360) | 177.320 | 
City and Unincorporated Urban Places..... | 7.7 percent | Construction, reconstruction and maintenance of urban roads and city streets. (non-State maintained) | Distribution is based on ratio of population of individual places to total population of such places. | 177.365 | 
Kentucky Transportation Center..... | 0.1 percent | Operation and management of the Transportation Center’s technical assistance and research programs. | Limited to a maximum amount of $190,000 in any fiscal year. | 177.320 | 
Transportation Cabinet..... | Remainder | Construction, reconstruction, maintenance and administration of State highways, and expenses of enforcing State traffic and motor-vehicle laws. | The Cabinet pays lease rentals to the Kentucky Turnpike Authority which are used to pay principal and interest on the Toll Road Revenue Bonds and Economic Development Bonds. | 47.010 | 
Road Fund Surplus Account..... | See remarks | Appropriated by General Assembly. | Contains all surplus tax revenues accruing to road fund, lapsed road funds, receipts from sale of surplus property purchased from road funds, road fund allocations saved by governmental reorganization and interest earned on surplus account. | 48.140 | 

### LOUISIANA

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
<th>Purpose</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gasoline: 20 Cents</td>
<td>-</td>
<td>16¢ in §47:711; 4¢ in §47:820.1</td>
</tr>
<tr>
<td>Diesel: 20 Cents</td>
<td>-</td>
<td>16¢ in §47:802; 4¢ in §47:820.1</td>
</tr>
<tr>
<td>LPG: 16 Cents</td>
<td>-</td>
<td>12¢ in §47:802.3; 4¢ in §47:820.1</td>
</tr>
<tr>
<td>Gasohol: 20 Cents</td>
<td>-</td>
<td>16¢ in §47:711; 4¢ in §47:820.1</td>
</tr>
<tr>
<td>State Treasurer.....</td>
<td>Amount required</td>
<td>Refunds of tax.</td>
</tr>
<tr>
<td>Transportation Trust Fund...</td>
<td>All</td>
<td>Distributed as follows:</td>
</tr>
<tr>
<td>Transportation Infrastructure Model For Economic Development Account.....</td>
<td>4 cents</td>
<td>Highway and bridge construction projects that have been legislatively approved.</td>
</tr>
<tr>
<td>General Highway Fund.....</td>
<td>5 cents (gasoline)</td>
<td>Construction and maintenance of State highways and bridges.</td>
</tr>
<tr>
<td>Parish One Cent Gasoline Fund.....</td>
<td>1 cent (gasoline)</td>
<td>Parish road and street construction and maintenance, and assistance for public transit in New Orleans. Also for debt service of road bonds.</td>
</tr>
<tr>
<td></td>
<td>1 cent (gasoline)</td>
<td>Distributed as follows:</td>
</tr>
</tbody>
</table>
### PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-FUEL TAX RECEIPTS

<table>
<thead>
<tr>
<th>NAME OF FUND OR AGENCY</th>
<th>AMOUNT OR PROPORTION</th>
<th>OBJECTS OF EXPENDITURE</th>
<th>REMARKS</th>
<th>STATE CODE SECTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bond Security and Redemption Fund...</td>
<td>Amount required</td>
<td>Highway bond debt service.</td>
<td></td>
<td>47:727</td>
</tr>
<tr>
<td>General Highway Fund...</td>
<td>Remainder</td>
<td>Construction and maintenance of State highways and bridges.</td>
<td></td>
<td>47:727</td>
</tr>
<tr>
<td></td>
<td>1 cent (gasoline)</td>
<td>Distributed as follows:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Long Range Highway Fund...</td>
<td>50 percent</td>
<td>Construction and maintenance of highways and bridges.</td>
<td></td>
<td>47:727</td>
</tr>
<tr>
<td>Lake Charles Harbor and Terminal District...</td>
<td>5 percent</td>
<td>Debt service on outstanding bonds and operational expenses.</td>
<td></td>
<td>47:727</td>
</tr>
<tr>
<td></td>
<td>45 percent</td>
<td>Distributed as follows:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Port of New Orleans...</td>
<td>Amount required</td>
<td>Debt service on outstanding bonds.</td>
<td></td>
<td>47:727</td>
</tr>
<tr>
<td></td>
<td>Allocated</td>
<td>Up to $500,000 of any balance after debt service requirements have been met.</td>
<td></td>
<td>47:727</td>
</tr>
<tr>
<td></td>
<td>Remainder</td>
<td>Distributed as follows:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>State Police Retirement Fund...</td>
<td>30 percent</td>
<td></td>
<td></td>
<td>47:727</td>
</tr>
<tr>
<td>General Highway Interest and Bond Redemption Fund...</td>
<td>70 percent</td>
<td></td>
<td></td>
<td>47:727</td>
</tr>
<tr>
<td>Bond Security and Redemption Fund...</td>
<td>8 cents (gasoline),</td>
<td>Amount required for highway bond debt service.</td>
<td>State Bond Commission may issue revenue bonds pledged up to 4 cents of motor-fuel tax.</td>
<td>47:727; 47:802</td>
</tr>
<tr>
<td></td>
<td>16 cents (diesel)</td>
<td>Remaining funds used for the following purposes:</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>12 cents (LPG)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Highway Priority Program...</td>
<td>Appropriation</td>
<td>Identified high priority highway projects.</td>
<td></td>
<td>47:727; 47:802</td>
</tr>
<tr>
<td>Parish Transportation Fund...</td>
<td>Appropriation</td>
<td>Parish highway construction and maintenance, and public transit assistance.</td>
<td>Not less than revenue from 1 cent tax on gasoline and special fuel. Distribution on a population basis among parishes. This fund also includes funds from the Louisiana Department of Transportation and Development, an annual appropriation of $20,000 for each Parish Road Fund, and $1,920,000 (split $30,000 to each parish) for roads and drainage.</td>
<td>47:727; 47:802</td>
</tr>
<tr>
<td>Statewide Flood Control Program...</td>
<td>Appropriation</td>
<td>Flood control projects.</td>
<td>Projects selected by committee and adopted by State legislature.</td>
<td>47:727</td>
</tr>
<tr>
<td>Parish Bridge Replacement Program...</td>
<td>Appropriation</td>
<td>Repair of parish bridges.</td>
<td></td>
<td>47:727</td>
</tr>
<tr>
<td>Secretary's Emergency Fund...</td>
<td>Appropriation</td>
<td>Louisiana Department of Transportation and Development identified emergency and priority highway projects.</td>
<td>Appropriation is not to exceed $6,000,000.</td>
<td>47:727</td>
</tr>
</tbody>
</table>
### PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-FUEL TAX RECEIPTS

#### MAINE

<table>
<thead>
<tr>
<th>NAME OF FUND OR AGENCY</th>
<th>AMOUNT OR PROPORTION</th>
<th>OBJECTS OF EXPENDITURE</th>
<th>REMARKS</th>
<th>STATE CODE SECTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>Motor-Fuel Tax Division, State Comptroller</td>
<td>Amount required</td>
<td>Collection, administration and refunds of tax.</td>
<td></td>
<td>TG 2-1101; TG 2-1102</td>
</tr>
<tr>
<td>General Highway Fund, State Department of Transportation</td>
<td>All</td>
<td>Distributed as follows:</td>
<td>The General Highway Fund receives entire motor-fuel tax and motor-vehicle revenue (See Table MV-106) except aviation fuels which are deposited in the State General Fund. Also, motor-fuel tax refunds are made for nonhighway use and for shrinkage allowance. Allocations are made from combined revenues by the legislature.</td>
<td>23-1651; 36-3203</td>
</tr>
<tr>
<td>Department of Marine Resources and Boating Facilities Fund</td>
<td>2 percent of all motor fuel</td>
<td>Refunds and improvement of commercial fishing and recreational boating facilities.</td>
<td>Net funds distributed 20 percent to Department of Marine Resources and 80 percent to Boating Facilities Fund. Total not to exceed $2,000,000 annually.</td>
<td>36-2903-A</td>
</tr>
<tr>
<td>Inland Fisheries and Wildlife, Snowmobile Trail Fund</td>
<td>0.5 percent of all motor fuel</td>
<td>Improvement of recreational snowmobiling.</td>
<td>Fund is distributed 10 percent to Inland Fish and Game, and 90 percent to Snowmobile Trail Fund.</td>
<td>36-2903-B</td>
</tr>
<tr>
<td>Other Agencies</td>
<td>Appropriation</td>
<td>Administrative expenses related to collection and refund of motor fuel and special fuel taxes, accounting, auditing, purchasing, and legal services rendered to the State Department of Transportation; all of the preceding as allocated by the legislature.</td>
<td>Includes the Department of Administration, Bureau of Public Improvements, Department of Finance and State Claims Board.</td>
<td></td>
</tr>
<tr>
<td>Secretary of State, Motor-Vehicle Division</td>
<td>Appropriation</td>
<td>Administration, including collection and refund of motor-vehicle fees.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>State Police</td>
<td>Appropriation</td>
<td>Support of highway police.</td>
<td>50 percent of total operating cost.</td>
<td>23-1803-B</td>
</tr>
<tr>
<td>Local Road Assistance Program</td>
<td>See remarks</td>
<td>Assistance to local governments for maintenance of local roads and streets.</td>
<td>Apportionment to local communities is based on the average mileage of roads maintained in the summer and in the winter by the municipality. The current distribution is $600 per mile.</td>
<td></td>
</tr>
<tr>
<td>Department of Transportation</td>
<td>Appropriation</td>
<td>Debt service on State highway and bridge obligations, State highway construction, maintenance, and administration of the State Department of Transportation as appropriated by the legislature.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### MARYLAND

<table>
<thead>
<tr>
<th>NAME OF FUND OR AGENCY</th>
<th>AMOUNT OR PROPORTION</th>
<th>OBJECTS OF EXPENDITURE</th>
<th>REMARKS</th>
<th>STATE CODE SECTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>Motor-Fuel Tax Division, State Comptroller</td>
<td>Amount required</td>
<td>Collection, administration and refunds of tax.</td>
<td></td>
<td>TG 2-1101; TG 2-1102</td>
</tr>
<tr>
<td>Gasoline: 23.5 Cents</td>
<td>-</td>
<td>-</td>
<td></td>
<td>TG 9-305</td>
</tr>
<tr>
<td>Diesel: 24.25 Cents</td>
<td>-</td>
<td>-</td>
<td></td>
<td>TG 9-305</td>
</tr>
<tr>
<td>LPG: 23.5 Cents</td>
<td>-</td>
<td>-</td>
<td></td>
<td>TG 9-305</td>
</tr>
<tr>
<td>Gasohol: 23.5 Cents</td>
<td>-</td>
<td>-</td>
<td></td>
<td>TG 9-305</td>
</tr>
</tbody>
</table>
### Name of Fund or Agency

<table>
<thead>
<tr>
<th>Name of Fund or Agency</th>
<th>Amount or Proportion</th>
<th>Objects of Expenditure</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>Transportation Trust Fund</td>
<td>Net revenues</td>
<td>Distributed as follows:</td>
<td></td>
</tr>
<tr>
<td>Gasoline and Motor-Vehicle Revenue Account</td>
<td>5 cents (gasoline/LPG)</td>
<td>See authorized distribution below:</td>
<td>All motor fuel taxes in excess of 18.5 cents are distributed to this account.</td>
</tr>
<tr>
<td></td>
<td>5.75 cents (diesel)</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>18.5 cents</td>
<td>Distributed as follows:</td>
<td></td>
</tr>
<tr>
<td>Waterways Improvement Fund</td>
<td>0.3 percent</td>
<td>Improvement of waterways and facilities.</td>
<td></td>
</tr>
<tr>
<td>Fisheries Research and Development Fund</td>
<td>0.3 percent</td>
<td>Improvement of fisheries research and development.</td>
<td></td>
</tr>
<tr>
<td>General Fund</td>
<td>2.3 percent</td>
<td>Chesapeake Bay programs.</td>
<td></td>
</tr>
<tr>
<td>Gasoline and Motor-Vehicle Revenue Account</td>
<td>Remainder</td>
<td>Distributed as follows:</td>
<td>Also receives a portion of the corporation income tax and certain motor-vehicle revenue.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>(See Tables MV-106 and S-106.) Allocation made from combined revenues.</td>
<td></td>
</tr>
<tr>
<td>Baltimore City</td>
<td>Greater of 11.5 percent or $157.5 million</td>
<td>Debt service on City Transportation Bonds, Construction, and maintenance of highways of the city, and maintenance and construction of other transportation-related facilities; support of Police Department for traffic control.</td>
<td></td>
</tr>
<tr>
<td>Counties and Municipalities (other than Baltimore)</td>
<td>Remainder of 30 percent local share after Baltimore City distribution</td>
<td>Debt service on County Transportation Bonds. Remainder for debt service of county road bonds, for construction and maintenance of local roads, and for the maintenance and construction of other transportation-related facilities.</td>
<td>Each county’s share determined as follows: 1/2 based on each county's total mileage; 1/2 based on each county’s total motor-vehicle registration. Each county must in turn share its portion with the municipalities in the county as follows: 1/2 based on county mileage within the municipalities and 1/2 based on county's total motor vehicles registered in municipalities. State Highway Administration retains the funds, and constructs and maintains county roads in one county.</td>
</tr>
<tr>
<td>Department of Transportation</td>
<td>70 percent</td>
<td>After debt service requirements, remainder is used for the payment of the State's share of cost for highways, ports, airports, and transit facilities or any combination thereof.</td>
<td>Also receives certain motor-vehicle revenue. (See Table MV-106.)</td>
</tr>
</tbody>
</table>

### Massachussetts

<table>
<thead>
<tr>
<th>Fuels</th>
<th>Rate</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gasoline:</td>
<td>21 Cents</td>
<td>Variable tax computed as 19.10 percent of distributor's selling price. Variable tax rate set quarterly at 19.10 percent of wholesale price of each gallon sold. Minimum rate set at 21 cents (except for LPG).</td>
</tr>
<tr>
<td>Diesel:</td>
<td>21 Cents</td>
<td></td>
</tr>
<tr>
<td>LPG:</td>
<td>13.4 Cents</td>
<td>Includes diesel and LPG.</td>
</tr>
<tr>
<td>Gasohol:</td>
<td>21 Cents</td>
<td></td>
</tr>
</tbody>
</table>

**Special Fuel Revenues:**

- Gasoline: 21 Cents
- Diesel: 21 Cents
- LPG: 13.4 Cents
- Gasohol: 21 Cents

**Cities and Towns:**

- (Highway Fund): 11.76 percent See below.
## PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-FUEL TAX RECEIPTS

### NAME OF FUND OR AGENCY | AMOUNT OR PROPORTION | OBJECTS OF EXPENDITURE | REMARKS | STATE CODE | SECTION
--- | --- | --- | --- | --- | ---
Highway Fund..... | Remainder | See below. | gasoline revenues | Distributed as follows: | 64E-13
General Fund..... | 15 percent | Mass transportation purposes. | Amount earmarked for Contract Assistance for public (mass) transportation purposes. | 64A-13
Cities and Towns, (Highway Fund)..... | 15 percent | For reimbursing cities and towns for costs incurred in constructing, maintaining and policing city or town streets. | 64A-13; 64E-13
Infrastructure Fund..... | 32.66 percent | Debt service, capital projects, and capital assistance funds for regional transit authorities. | 29-2O
Highway Fund..... | Remainder | Distributed as follows: | This is a common fund receiving motor-fuel and motor-vehicle tax revenues. (See Table MV-106) Appropriations are made from combined revenues. | 64A-13

### FY 2000 Appropriations

| NAME OF FUND OR AGENCY | AMOUNT | OBJECTS OF EXPENDITURE |
--- | --- | ---
Debt Service..... | $380,034,804 | Principal and interest on State highway debt.
Board of Retirement..... | $66,635,214 | State employees' retirement system.
Department of Revenue..... | $6,077,645 | Collection and administration of motor-fuel tax.
Metropolitan District Commission..... | $25,439,286 | Maintenance and policing of boulevards and parkways in Greater Boston.
Governor's Highway Safety Bureau..... | $274,476 | Matching funds for a Federal planning and administration grant.
State Police..... | $159,998,548 | State police and law enforcement; motor-carrier safety assistance.
Registry of Motor Vehicles..... | $48,183,686 | Collection and administration of motor-vehicle fees.
Division of Insurance..... | $2,053,145 | Administration of motor-vehicle liability insurance and appeals on motor-vehicle liability policies.
Executive Office of Transportation and Construction ..... | $232,699 | Administration and planning of State Department of Transportation.
Massachusetts Highway Department..... | $115,401,523 | Maintenance and administration of State highways and bridges. | Bond proceeds provide construction funding and Federal-aid matching. |
PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-FUEL TAX RECEIPTS

Based on information obtained from state authorities and from state law codes.

<table>
<thead>
<tr>
<th>NAME OF FUND OR AGENCY</th>
<th>AMOUNT OR PROPORTION</th>
<th>OBJECTS OF EXPENDITURE</th>
<th>REMARKS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Department of Environmental Management.......</td>
<td>$623,692</td>
<td>Resource conservation and protection program, and recreation program.</td>
<td></td>
</tr>
<tr>
<td>Office of the Treasurer and Receiver General.......</td>
<td>$1,192,815</td>
<td>Administration and the payment of bank fees.</td>
<td></td>
</tr>
<tr>
<td>Department of Fisheries, Wildlife, and Environmental Law Enforcement.......</td>
<td>$1,441,866</td>
<td>Administration and operations of the Division of Environmental Law Enforcement.</td>
<td></td>
</tr>
<tr>
<td>Merit Rating Board.......</td>
<td>$2,963,312</td>
<td>Operation of the Safe Driver Insurance Plan</td>
<td></td>
</tr>
<tr>
<td>Executive Office of Public Safety.......</td>
<td>$339,697</td>
<td>Administration</td>
<td></td>
</tr>
<tr>
<td>Criminal History Systems Board.......</td>
<td>$1,585,026</td>
<td>Operations</td>
<td></td>
</tr>
<tr>
<td>Department of Corrections.......</td>
<td>$1,168,517</td>
<td>Personnel Administration and inmate litter programs</td>
<td></td>
</tr>
<tr>
<td>County Corrections.......</td>
<td>$266,804</td>
<td>Inmate litter programs</td>
<td></td>
</tr>
<tr>
<td>Island Fisheries and Game Fund.......</td>
<td>0.15 percent (gasoline)</td>
<td>Operation and Administration of Division of Fisheries &amp; Game</td>
<td>64A-13</td>
</tr>
<tr>
<td>Public Access Fund.......</td>
<td>0.15 percent (gasoline)</td>
<td>Operation and Administration of Department of Fisheries, Wildlife and Environmental Law Enforcement</td>
<td>64A-13</td>
</tr>
<tr>
<td>Marine Fisheries Fund.......</td>
<td>0.30 percent (gasoline)</td>
<td>Operation and Administration of Division of Marine Fisheries</td>
<td>64A-13</td>
</tr>
<tr>
<td>Environmental Law Enforcement Fund.......</td>
<td>0.30 percent (gasoline)</td>
<td>Operation and Administration of Division of Environmental Management</td>
<td>64A-13</td>
</tr>
<tr>
<td>Harbors and Inland Water Maintenance Fund.......</td>
<td>0.50 percent (gasoline)</td>
<td>Maintenance dredging and cleaning of harbors, inland waters and great ponds.</td>
<td>64A-13</td>
</tr>
</tbody>
</table>

**MICHIGAN**

- Gasoline: 19 Cents
- Diesel: 15 Cents
- LPG: 15 Cents
- Gasohol: 19 Cents

Michigan Transportation Fund.......  All Distributed as follows: Includes motor-fuel tax revenue, motor-vehicle and motor-carrier taxes. (See Table MV-106.)  247.660

Department of Treasury....... Appropriation Collection, administration and refunds of motor-fuel tax.  207.118b

Department of State....... Appropriation Collection and administration of motor-vehicle taxes.  247.660
### PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-FUEL TAX RECEIPTS

<table>
<thead>
<tr>
<th>NAME OF FUND OR AGENCY</th>
<th>AMOUNT OR PROPORTION</th>
<th>OBJECTS OF EXPENDITURE</th>
<th>REMARKS</th>
<th>STATE CODE SECTION</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Miscellaneous</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Administration Grants..</td>
<td>Appropriation</td>
<td>Cost of administration.</td>
<td></td>
<td>247.660</td>
</tr>
<tr>
<td>State Aeronautics Fund.</td>
<td>Tax on aviation fuel</td>
<td>Development of aviation; improvement of aviation facilities.</td>
<td></td>
<td>259.34</td>
</tr>
<tr>
<td>Recreation Improvement Funds..</td>
<td>2 percent (gasoline)</td>
<td>Development of harbors and channels; regulation and control of boating; snowmobile trails and recreation projects.</td>
<td>Minimum of 80 percent paid to waterways fund; 14 percent to Recreation Snowmobile Trail Improvement Fund, remainder to recreational projects. Not less than 25 percent of off-road vehicle projects will be for repairing damages resulting from the use of off-road vehicles.</td>
<td>324.71106, 324.71108</td>
</tr>
<tr>
<td>Remainder</td>
<td></td>
<td>Distributed as follows:</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Rail Grade Crossing..</strong></td>
<td>$3,000,000</td>
<td>Improvement, installation, and retirement of new or existing safety devices at rail grade crossings.</td>
<td>Not more than $3,000,000 is appropriated annually.</td>
<td>247.660</td>
</tr>
<tr>
<td><strong>Critical Bridge Fund..</strong></td>
<td>$3,000,000</td>
<td>Debt service on State Transportation Commission bonds.</td>
<td>Not less than $3,000,000 is appropriated annually.</td>
<td>247.660</td>
</tr>
<tr>
<td><strong>Critical Bridge Fund..</strong></td>
<td>$5,250,000</td>
<td>Improve or reconstruct existing bridges or for construction of bridges to replace existing bridges in whole or in part.</td>
<td></td>
<td>247.661b</td>
</tr>
<tr>
<td><strong>Transportation Economic Development Fund..</strong></td>
<td>$45,254,000</td>
<td>Road projects relating to the following categories.</td>
<td>Receives additional revenues from an increase in driver's license fees.</td>
<td>247.660</td>
</tr>
<tr>
<td>(a) Industries: agriculture, food processing, tourism, forestry, high technology research, manufacturing, or office centers.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(b) Addition of county roads, city or village streets to the State trunk line system.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(c) Reduction of congestion on county primary and city major streets within urban counties.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(d) Development within rural counties on county rural primary roads; major streets within villages and cities with a population of less than 5,000.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Local Program Fund..</strong></td>
<td>$33,000,000</td>
<td>See purposes and distributions below.</td>
<td>Not less than $20,000,000 is appropriated annually.</td>
<td>247.660</td>
</tr>
<tr>
<td><strong>Comprehensive Transportation Fund..</strong></td>
<td>10 percent</td>
<td>For public transportation in order of priority as follows:</td>
<td>Fund distributed as follows:</td>
<td>247.660</td>
</tr>
<tr>
<td>(a) For payment of principal and interest on notes or bonds issued for comprehensive transportation.</td>
<td></td>
<td></td>
<td>70 percent for formula operating assistance - per formula percentage of eligible operating expenses less Federal operating grant.</td>
<td></td>
</tr>
<tr>
<td>(b) Costs of administration of the Comprehensive Transportation Fund.</td>
<td></td>
<td></td>
<td>20 percent for public transportation purposes, 10 percent for intercity passenger and intercity freight transportation purposes.</td>
<td></td>
</tr>
<tr>
<td>(c) The balance for formula operating assistance, new small bus and specialized services, intercity passenger and freight transportation, and specific line item appropriations.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Remainder</td>
<td></td>
<td>Distributed as follows:</td>
<td>Not less than 1 percent for non-motorized transportation facilities.</td>
<td></td>
</tr>
<tr>
<td><strong>Local Program Fund..</strong></td>
<td>60.9 percent</td>
<td>See purposes and distributions below.</td>
<td>The 60.9 percent is comprised of distributions of 39.1 percent to county road commissions, and 21.8 percent to cities and villages. (This is equivalent to the 64.2 percent and 35.8 percent distributions shown below from the Local Program Fund.)</td>
<td>247.660</td>
</tr>
</tbody>
</table>
### PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-FUEL TAX RECEIPTS

#### TABLE MF-106

**NAME OF FUND OR AGENCY** | **AMOUNT OR PROPORTION** | **OBJECTS OF EXPENDITURE** | **REMARKS**  
--- | --- | --- | ---  
State Trunkline Fund...... | Remainder | For purposes in order of priority as follows: For debt service of highway dedicated tax bonds. For the total operating expenses of the State Trunkline Fund for each fiscal year as appropriated by the legislature. For the maintenance of the State Trunkline System. For the opening, widening, improving, construction and reconstruction of State trunkline highways and bridges. | After deducting expenditures for debt service, amounts expended: to match Interstate Federal funding, for construction of transportation facilities to a manufacturing or industrial facility, for capital outlay for buildings and facilities, and for operating expenses of the department except for those of the Bureau of Highways. 90 percent of the State Trunkline Fund allocation shall be spent on maintenance (as defined by law) of highways, roads, streets and bridges. See Act 51, Sect. 11 (2) and (6). | 247.660  
Local Program Fund...... | From above distributions | Distributed as follows: | 247.661e  
County Road Commission..... | 64.2 percent | Distributed as follows: | 247.661e  
Allocation | Engineering on county highways. | Up to $10,000 per annum for the sum paid to a registered professional engineer. | 247.662  
Allocation | Snow removal and purchase of equipment used therefore. | 1 percent of prior calendar year county share of Michigan Transportation Fund divided on basis of average percentage distribution from 1973 to 1986, when the allocation was divided among counties which had in excess of 80 inches of measured snowfall during the prior fiscal year. | 247.662  
10 percent | Debt service on bonds or notes issued under Act 205, P.S. 1941; Act 143, P.A. 1943; Act 51, P.A. 1951. Maintenance, improvement, construction, reconstruction, acquisition and extension of the county road system, roadside parks and motor parkways appurtenant thereto. | Distributed on the basis of the county road mileage contained within the urban area boundaries. | 247.662  
4 percent | Maintenance, improvement, construction, reconstruction, acquisition and extension of county local road systems. | Distributed on County Local Road System basis. (See below) | 247.662  
County Primary Road System..... | 75 percent | Debt service on bonds or notes issued under Act 205, P.S. 1941; Act 143, P.A. 1943; Act 51, P.A. 1951. Maintenance, improvement, construction, reconstruction, acquisition and extension of the county primary road system, roadside parks and motor parkways appurtenant thereto. | Divided among 83 counties as follows: 75 percent on basis of registration fees collected within each county; 10 percent on basis of mileage of county; 15 percent divided equally among the counties. 30 percent of funds transferable between systems, 15 percent by resolution and an additional 15 percent with approval of the State Transportation Commission. Not less than 20 percent to be used on County Primary Road System. Surplus funds may be used for development, construction or repair of an off-street parking facility. Not more than 5 percent may be used for roadside parks and motor highways. | 247.662  
County Local Road System... | 25 percent | Debt service on bonds or notes issued under: Act 143, 1943; Act 51, 1951, as amended. Maintenance, improvement, construction, acquisition and extensions of county local road system and roadside parks and motor parkways appurtenant thereto. | Divided among the 83 counties as follows: 65 percent on basis of mileage on county local road system; 35 percent on basis of the total population outside of incorporated municipalities. 30 percent of funds are transferable between systems, 15 percent by resolution and an additional 15 percent with approval of the State Transportation Commission. Not less than 20 percent to be used on County Urban System. Surplus funds may be used for development, construction or repair of an off-street parking facility. Not more than 5 percent may be used for roadside parks and motor highways. Michigan Transportation Funds for local bridge construction not to exceed 75 percent of the construction costs. After payment of principal and interest on bonds, administrative costs of the county road commission, amounts expended for capital outlay projects for equipment and buildings, at least 90 percent of the State revenue returned annually to the county road commission from the Michigan Transportation Fund shall be expended annually by the county road commission for the maintenance of highways, roads, streets, and bridges. Maintenance is defined in Sect. 12(18) of Public Act No. 51. | 247.662
### PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-FUEL TAX RECEIPTS

Based on information obtained from state authorities and from state law codes, status as of January 1, 2001.

<table>
<thead>
<tr>
<th>NAME OF FUND OR AGENCY</th>
<th>AMOUNT OR PROPORTION</th>
<th>OBJECTS OF EXPENDITURE</th>
<th>REMARKS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Incorporated Cities and Villages.....</td>
<td>35.8 percent</td>
<td>Distributed as follows:</td>
<td>An allocation of 0.05 percent of prior calendar year local unit share of Michigan Transportation Fund is divided among local units attaining 80 inches or more of snowfall.</td>
</tr>
<tr>
<td>Allocation</td>
<td>Winter maintenance of streets and highways. The remainder for maintenance, improvement, construction, reconstruction, acquisition and extension of the major street system, and roadside parks and parkways.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Remainder</td>
<td>Distributed as follows:</td>
<td>Not more than 10 percent per annum for administrative expenses. Permissive transfers: 15 percent with approval of State Transportation Commission. Permissive transfers from major to local based on locally raised revenues used on major streets or State trunkline. Any portion of Michigan Transportation Fund may be transferred from local to major.</td>
<td></td>
</tr>
<tr>
<td>Major Street Fund.....</td>
<td>75 percent</td>
<td>For city and village streets. For purposes in order of priority as follows: For debt service on bonds issued under Act 205, P.A. 1941, and Act 175, P.A. 1952 as amended; for obligations incurred with the Department of Transportation under Act 131, P.A. 1931 as amended, Act 51, P.A. 1951 as amended. Maintenance, improvement, construction, acquisition, and extension of major street systems.</td>
<td>Divided among incorporated cities and villages as follows: 60 percent on basis of population; 40 percent on basis of equivalent major street mileage. Not more than 5 percent may be used for roadside parks.</td>
</tr>
<tr>
<td>Local Street Fund.....</td>
<td>25 percent</td>
<td>Debt service on bonds issued under Act 175, 1952 as amended. Maintenance, improvement, construction, acquisition, and extension of local street system.</td>
<td>Divided among incorporated cities and villages as follows: 60 percent on basis of population, 40 percent on basis of mileage of local street system. Local Street Fund used for construction must be matched from local revenues or other monies.</td>
</tr>
<tr>
<td>MINNESOTA</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gasoline: 20 Cents</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Diesel: 20 Cents</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>LPG: 15 Cents</td>
<td>-</td>
<td>-</td>
<td>Permit required for all users.</td>
</tr>
<tr>
<td>Gasohol: 20 Cents</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Highway-User Tax Distribution Fund.....</td>
<td>All</td>
<td>Distributed as follows:</td>
<td>The fund also receives revenue from motor-vehicle registration fees. (See Table MV-106) The distribution shown is from combined revenues.</td>
</tr>
<tr>
<td>Gas Tax Collection and Refunds Account.....</td>
<td>Amount required</td>
<td>Costs of collection and refunds of motor-fuel tax.</td>
<td></td>
</tr>
<tr>
<td>Department of Natural Resources.....</td>
<td>See remarks</td>
<td></td>
<td>The department receives motor-fuel and motor-vehicle receipts, which it deposits in the following dedicated accounts.</td>
</tr>
<tr>
<td>Water Recreation.....</td>
<td>1.5 percent</td>
<td>Boating facilities, water improvement, park development, and boat and water safety.</td>
<td>Intended to represent fuel used in motorboats.</td>
</tr>
<tr>
<td>Snowmobile Trails and Enforcement.....</td>
<td>0.75 percent</td>
<td>Construction and maintenance of snowmobile trails, and administration of snowmobile safety programs.</td>
<td>Intended to represent fuel used in snowmobiles. Also receives proceeds from snowmobile registrations.</td>
</tr>
<tr>
<td>All-Terrain Vehicle.....</td>
<td>0.15 percent</td>
<td>Construction and maintenance of trails, grants-in-aid to local safety programs.</td>
<td>Intended to represent fuel used in all-terrain vehicles. Also receives proceeds from all-terrain vehicle registrations.</td>
</tr>
</tbody>
</table>

**TABLE MF-106**
### PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-FUEL TAX RECEIPTS

<table>
<thead>
<tr>
<th>NAME OF FUND OR AGENCY</th>
<th>AMOUNT OR PROPORTION</th>
<th>OBJECTS OF EXPENDITURE</th>
<th>REMARKS</th>
<th>STATE CODE</th>
<th>SECTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>Off-Road Vehicles.....</td>
<td>0.164</td>
<td>Construction and maintenance of trails, grants-in-aid to local safety programs.</td>
<td>Intended to represent fuel used in off-road vehicles. Also receives proceeds from off-road vehicle registrations.</td>
<td>84.803</td>
<td>84.803</td>
</tr>
<tr>
<td>Off-Highway motorcycles.</td>
<td>0.046</td>
<td>Construction and maintenance of trails, grants-in-aid to local safety programs.</td>
<td>Intended to represent fuel used in Off-Highway motorcycles. Also receives proceeds from Off-Highway motorcycle vehicle registrations.</td>
<td>84.797</td>
<td>84.797</td>
</tr>
<tr>
<td>State Forest Road.....</td>
<td>0.116 percent</td>
<td>Management and maintenance of forest roads.</td>
<td>Intended to represent fuel used on forest roads. The receipts are allocated as follows: 0.0605 percent for State forest roads and 0.555 percent for county forest roads.</td>
<td>296.16; 296.421</td>
<td></td>
</tr>
<tr>
<td>Remainder</td>
<td>Distributed as follows:</td>
<td>95 percent</td>
<td>Distributed as follows:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Trunk Highway Fund.....</td>
<td>62 percent</td>
<td>Debt service on trunk highway bonds. Construction, maintenance and administration of trunk highway system and support of State patrol.</td>
<td>Amount required during coming fiscal year for debt service is transferred to Trunk Highway Sinking Fund. This fund also receives revenue from certain motor-vehicle fees. (See Table MV-106)</td>
<td>Constitution</td>
<td>Art. 14 §5</td>
</tr>
<tr>
<td>County-State Aid Highway Fund.....</td>
<td>29 percent</td>
<td>Construction and maintenance of County-State Aid roads including roads in municipalities of less than 5,000 population.</td>
<td>Before apportionment the following accounts are provided for: 1.5 percent set aside to reimburse the Trunk Highway Fund for administrative costs; a sum set aside as is necessary to provide a $300,000 disaster account; credit to a research account not to exceed 0.25 percent of the preceding year's apportionment sum; (a sum set aside for a State park road account in the amount of 0.75 percent of the remainder.) The remainder identified as apportionment sum is apportioned to the several counties under the following formula: 10 percent equally; 10 percent based on motor-vehicle registrations; 30 percent based on County-State Aid highway mileage; 50 percent based on current estimate of County-State aid highway needs.</td>
<td>Constitution</td>
<td>Art. 14 §5</td>
</tr>
<tr>
<td>Municipal-State Aid Street Fund.....</td>
<td>9 percent</td>
<td>Construction and maintenance of roads in municipalities of 5,000 or more population.</td>
<td>Before apportionment the following accounts are provided for: 1.5 percent set aside to reimburse the Trunk Highway Fund for administrative costs; a sum equal to 2 percent of the remainder set aside to provide for disaster account which shall never exceed 5 percent of the apportionment sum; credit to a research account not to exceed 0.25 percent of the preceding year's apportionment sum. The remainder identified as the apportionment sum is apportioned to the various municipalities under the following formula: 50 percent based on needs; 50 percent based on population.</td>
<td>Constitution</td>
<td>Art. 14 §5</td>
</tr>
<tr>
<td>5 percent</td>
<td>Distributed as follows:</td>
<td>161.081</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>County-State Aid Highway Fund.....</td>
<td>30.5 percent</td>
<td>Town Road Account</td>
<td></td>
<td>161.081</td>
<td></td>
</tr>
<tr>
<td>County-State Aid Highway Fund.....</td>
<td>16 percent</td>
<td>Town Road Account</td>
<td></td>
<td>161.081</td>
<td></td>
</tr>
<tr>
<td>Municipal-State Aid Street Fund.....</td>
<td>8 percent</td>
<td>Repair and restoration of former trunk highways reverted to municipalities.</td>
<td></td>
<td>161.081</td>
<td></td>
</tr>
<tr>
<td>County State Aid Highway Fund, Municipal State Aid Fund or Trunk Highway Fund</td>
<td>53.5 percent</td>
<td>Flexible Highway Account Money in this account may be used either for municipal or county turnback projects or for regular trunk highway projects</td>
<td></td>
<td>161.081</td>
<td></td>
</tr>
</tbody>
</table>
## PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-FUEL TAX RECEIPTS

<table>
<thead>
<tr>
<th>NAME OF FUND OR AGENCY</th>
<th>AMOUNT OR PROPORTION</th>
<th>OBJECTS OF EXPENDITURE</th>
<th>REMARKS</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>MISISSIPPI</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gasoline: 18.4 Cents</td>
<td>-</td>
<td>-</td>
<td>18¢ in §27-55-11</td>
</tr>
<tr>
<td>Diesel: 18.4 Cents</td>
<td>-</td>
<td>-</td>
<td>See remarks</td>
</tr>
<tr>
<td>LPG: 17 Cents</td>
<td>-</td>
<td>-</td>
<td>27-59-11</td>
</tr>
<tr>
<td>Gasohol: 18.4 Cents</td>
<td>-</td>
<td>-</td>
<td>See remarks</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Same as gasoline.</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Groundwater Protection Trust Fund......</td>
<td>0.4 cent Environmental Protection Fee</td>
<td>Cleanup of underground storage tank leaks.</td>
<td>49-17-407</td>
</tr>
<tr>
<td></td>
<td>11 cents (gasoline), 8 cents (diesel), 4.75 cents (other oil)</td>
<td>Distributed as follows: This distribution includes all gasoline taxes in excess of 7 cents, diesel taxes exceeding 10 cents, LPG taxes in excess of the June 30, 1987 rate (8 cents), aviation gas taxes in excess of 6.4 cents, other oil taxes exceeding 1 cent (See Table S-106), and taxes on jet fuel exceeding 5.25 cents.</td>
<td>27-5-101(i)</td>
</tr>
<tr>
<td>State-Aid Road Fund....</td>
<td>23.25 percent or $4,000,000</td>
<td>Construction and reconstruction of state-aid road system, and administrative costs of division. Distribution is the greater of 23.35 percent of amount apportioned by 27-5-101(a) or $4,000,000. Amount distributed monthly. Allocated to counties on following basis: $833.33 monthly to each county, remainder on statutory percentage basis.</td>
<td>27-5-101(a)(i)(1); 27-65-75(4)</td>
</tr>
<tr>
<td>State Highway Fund.....</td>
<td>2 cents (gasoline)</td>
<td>Construction, reconstruction and maintenance of highways, or debt service on highway bonds.</td>
<td>27-5-101(a)(ii)(2)</td>
</tr>
<tr>
<td>State Highway Fund.....</td>
<td>Remainder</td>
<td>Construction, reconstruction and maintenance of highways, or debt service on highway bonds. Of all State highway funds, an amount equal to the difference between $42,000,000 and the annual debt service for certain refunding bonds are to be expended for the four-lane highway program.</td>
<td>27-5-101(a)(ii)(3)</td>
</tr>
<tr>
<td></td>
<td>7 cents (gasoline), 10 cents (diesel), 8 cents (LPG), 6.4 cents (aviation gas), 1 cent (other oil)</td>
<td>Distributed as follows: Also receives proceeds of 5.25 cents tax on jet fuel.</td>
<td>27-5-101(b)</td>
</tr>
<tr>
<td>State Highway Fund.....</td>
<td>20 percent</td>
<td>Construction, reconstruction, and maintenance of highways. The 20 percent shall be reduced to a lower percentage if the 20 percent should reduce any county to a lesser amount than that received in the fiscal year ended June 30, 1966.</td>
<td>27-5-101(b)(i)</td>
</tr>
<tr>
<td>State Tax Commission.....</td>
<td>Amount required</td>
<td>Refunds for nonhighway use.</td>
<td>27-5-101(b)(ii)</td>
</tr>
<tr>
<td>State Highway Fund.....</td>
<td>5 percent</td>
<td>Construction, reconstruction, and maintenance of highways, or debt service on highway bonds.</td>
<td>27-5-101(b)(iii)</td>
</tr>
<tr>
<td>Fisheries and Wildlife Fund.....</td>
<td>Appropriation</td>
<td>To defray expenses of the Department of Wildlife, Fisheries, and Parks.</td>
<td>27-5-101(b)(iv)</td>
</tr>
<tr>
<td>Aeronautics Commission Fund.....</td>
<td>6.4 cents (aviation gas)</td>
<td>Construction and improvement of airports. Also receives proceeds of 5.25 cents tax on jet fuel. (See Table S-106)</td>
<td>27-5-101(b)(v); 27-5-101(d)</td>
</tr>
</tbody>
</table>

The rates shown for gasoline, diesel, and gasohol do not include a 0.4 cent Environmental Protection Fee. This fee was discontinued when the unobligated fund balance reached $10,000,000 and will be reimplemented when the balance falls below $6,000,000.
### PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-FUEL TAX RECEIPTS

**TABLE MF-106**
**STATUS AS OF JANUARY 1, 2001**

<table>
<thead>
<tr>
<th>NAME OF FUND OR AGENCY</th>
<th>AMOUNT OR PROPORTION</th>
<th>OBJECTS OF EXPENDITURE</th>
<th>REMARKS</th>
<th>STATE CODE SECTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>Transportation</td>
<td>9/14</td>
<td>Distributed as follows:</td>
<td>This fund also receives certain motor-vehicle and other tax revenues. (See Tables MV-106 and S-106). Beginning August 15, 2002, the State will distribute 1/6 of the principal and interest due on semiannual bond and interest payment to the Gaming Counties Bond Sinking Fund.</td>
<td>27-5-101(b)(vii), 27-5-101(c)(iii)</td>
</tr>
<tr>
<td>Highway Bonds Sinking Fund</td>
<td>Amount required</td>
<td>Debt service on State highway bonds.</td>
<td>This allocation has priority over all others, but is deducted from the 9/14 State share. As of January 1, 1999, highway bonds are paid off.</td>
<td>27-5-101(c)(i)</td>
</tr>
<tr>
<td>County Road Protection Fund - Coast Counties</td>
<td>$1,000,000</td>
<td>Debt service on sea wall bonds, sea wall construction and maintenance (as road protection in coast counties).</td>
<td>Returned to Hancock, Harrison and Jackson Counties.</td>
<td>27-5-101(c)(ii)</td>
</tr>
<tr>
<td>Municipal-Aid Fund</td>
<td>$1,000,000</td>
<td>Municipal streets and related usage.</td>
<td>Distributed on a per capita basis - the amount paid out of the 9/14 when added to the amount paid out of the 5/14 below cannot exceed $65,000 to any one municipality in any one calendar year.</td>
<td>27-5-103</td>
</tr>
<tr>
<td>State Highway Fund</td>
<td>Remainder</td>
<td>State highway construction, maintenance, administration, and matching Federal aid.</td>
<td>1/3 of the 9/14 is designated for road construction.</td>
<td>27-5-101(c)(iv)</td>
</tr>
<tr>
<td>County Road Fund</td>
<td>5/14</td>
<td>Distributed as follows:</td>
<td></td>
<td>27-5-101(b)(vi)</td>
</tr>
<tr>
<td>Municipal-Aid Fund</td>
<td>See remarks</td>
<td>Municipal streets and related usage.</td>
<td>1/12 of product of the total population of all incorporated municipalities in each county times 75 cents. The amount of deductions made and payable to any municipality from any one county’s funds shall not exceed $40,000 in any one calendar year.</td>
<td>27-5-103</td>
</tr>
<tr>
<td>County Road Fund</td>
<td>Remainder</td>
<td>Debt service for county roads and road districts; construction and maintenance of roads and bridges in counties.</td>
<td></td>
<td>27-5-101(b)(vi)</td>
</tr>
</tbody>
</table>

**MISSOURI**

<table>
<thead>
<tr>
<th>Name of Fund or Agency</th>
<th>Amount or Proportion</th>
<th>Objects of Expenditure</th>
<th>Remarks</th>
<th>State Code Section</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gasoline: 17 Cents</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>142.025</td>
</tr>
<tr>
<td>Diesel: 17 Cents</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>142.372</td>
</tr>
<tr>
<td>LPG: 17 Cents</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>142.372</td>
</tr>
<tr>
<td>Gasohol: 17 Cents</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>142.025</td>
</tr>
<tr>
<td>Motor-Fuel Tax Fund</td>
<td>All</td>
<td>Distributed as follows:</td>
<td>Rates shown do not include inspection fee. (§414.082)</td>
<td></td>
</tr>
<tr>
<td>State Highways and Transportation Department Fund</td>
<td>$9,204,000</td>
<td>City and county share of cost of collection and refunds of motor-fuel collections.</td>
<td>Represents monthly payments of $767,000. This is a predetermined amount that is recalculated annually.</td>
<td>226-300</td>
</tr>
<tr>
<td>Net revenue from first 11 cents</td>
<td>Distributed as follows:</td>
<td>Certain motor-vehicle revenues and other revenues are distributed in the same manner. (See Tables MV-106 and S-106).</td>
<td></td>
<td></td>
</tr>
<tr>
<td>To incorporated cities and towns</td>
<td>15 percent</td>
<td>Construction, maintenance, policing, street lighting, street cleaning and service of debt incurred prior to the effective date of this section.</td>
<td>Distributed on ratio of population of city, town or village to the total like population of the State. This fund also receives certain motor-vehicle revenues and other revenues. (See Tables MV-106 and S-106)</td>
<td>Constitution Art. 4 §30(a)(2)</td>
</tr>
</tbody>
</table>
### PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-FUEL TAX RECEIPTS

<table>
<thead>
<tr>
<th>NAME OF FUND OR AGENCY</th>
<th>AMOUNT OR PROPORTION</th>
<th>OBJECTS OF EXPENDITURE</th>
<th>REMARKS</th>
<th>STATE CODE</th>
<th>SECTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>County-Aid Road Trust Fund.....</td>
<td>10 percent</td>
<td>Construction, reconstruction and maintenance of county roads.</td>
<td>Distributed 50 percent on ratio of miles of county roads to total miles of county roads in State and 50 percent on ratio of rural land valuation to total rural land valuation in State. Recalculated annually. This fund also receives certain motor-vehicle revenues and other revenues. (See Tables MV-106 and S-106.)</td>
<td>Constitution Art. 4 §30(a)(1)</td>
<td></td>
</tr>
<tr>
<td>State Highways and Transportation Department Fund.....</td>
<td>75 percent</td>
<td>Distributed as follows:</td>
<td>This is a common fund receiving motor-fuel, motor-vehicle, motor-carrier, and other revenues. (See Tables MV-106 and S-106.)</td>
<td>Constitution Art. 4 §30(b)(1)</td>
<td></td>
</tr>
<tr>
<td>State Road Fund.....</td>
<td>Remainder</td>
<td>Land acquisition, construction, reconstruction and maintenance of State highways and bridges, including municipal extensions thereof, State parks, public areas, State institutions, etc.</td>
<td>Expended under direction and supervision of Highway and Transportation Commission.</td>
<td>Constitution Art. 4 §30(b)(1)</td>
<td></td>
</tr>
<tr>
<td>To incorporated cities and towns.....</td>
<td>15 percent</td>
<td>See above.</td>
<td></td>
<td>Constitution Art. 4 §30(a)(2)</td>
<td></td>
</tr>
<tr>
<td>County-Aid Road Trust Fund.....</td>
<td>15 percent</td>
<td>See above.</td>
<td></td>
<td>Constitution Art. 4 §30(a)(1)</td>
<td></td>
</tr>
<tr>
<td>State Highways and Transportation Department Fund.....</td>
<td>70 percent</td>
<td>See above.</td>
<td></td>
<td>Constitution Art. 4 §30(b)(1)</td>
<td></td>
</tr>
</tbody>
</table>

#### MONTANA

<table>
<thead>
<tr>
<th>Fuel Type</th>
<th>Tax Rate</th>
<th>State Code</th>
<th>Section</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gasoline: 27 Cents</td>
<td>-</td>
<td>15-70-204</td>
<td></td>
</tr>
<tr>
<td>Diesel: 27.75 Cents</td>
<td>-</td>
<td>15-70-321</td>
<td></td>
</tr>
<tr>
<td>LPG: None</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Gasohol: 27 Cents</td>
<td>-</td>
<td>15-70-204</td>
<td></td>
</tr>
<tr>
<td>Special Revenue Fund, State Treasury.....</td>
<td>All</td>
<td>For distribution by Department of Transportation as follows:</td>
<td></td>
</tr>
<tr>
<td>Department of Transportation.....</td>
<td>Amount required</td>
<td>Refunds.</td>
<td></td>
</tr>
<tr>
<td>Counties.....</td>
<td>Appropriation</td>
<td>Public transportation.</td>
<td>Department of Transportation allocates 50 percent to the counties, and 50 percent to cities and urban transportation districts.</td>
</tr>
</tbody>
</table>
### PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-FUEL TAX RECEIPTS

**Based on information obtained from state authorities and from state law codes, status as of January 1, 2001.**

<table>
<thead>
<tr>
<th>NAME OF FUND OR AGENCY</th>
<th>AMOUNT OR PROPORTION</th>
<th>OBJECTS OF EXPENDITURE</th>
<th>REMARKS</th>
<th>STATE CODE</th>
<th>SECTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>Montana Local Technical Assistance.....</td>
<td>$54,000</td>
<td>Local Technical Assistance Transportation program in Bozeman.</td>
<td></td>
<td>15-70-101</td>
<td></td>
</tr>
<tr>
<td>Counties.....</td>
<td>$6,323,000</td>
<td>Construction, reconstruction, maintenance and repair of rural roads or to match Federal-aid funds.</td>
<td>Distributed 40 percent on population, 40 percent on mileage and 20 percent on area.</td>
<td>15-70-101</td>
<td></td>
</tr>
<tr>
<td>Incorporated Cities and Towns.....</td>
<td>$10,389,000</td>
<td>Construction, reconstruction, maintenance and repair of city streets and alleys, or to match Federal-aid funds.</td>
<td>Distributed 50 percent on population and 50 percent on mileage.</td>
<td>15-70-101</td>
<td></td>
</tr>
<tr>
<td>State Highway Special Revenue Account.....</td>
<td>Amount required</td>
<td>The amount determined necessary to maintain a fund of $100,000 for participation in railroad grade crossing protection projects.</td>
<td></td>
<td>15-70-102</td>
<td></td>
</tr>
<tr>
<td>Debt Service Fund, Highway Bond Account.....</td>
<td>Amount required</td>
<td>Interest and redemption of highway bonds and to maintain a debt service reserve.</td>
<td>By resolution of State board of examiners.</td>
<td>60-3-201</td>
<td></td>
</tr>
<tr>
<td>State Park Account.....</td>
<td>0.9 percent</td>
<td>Creation, improvement and maintenance of State parks where motorboating is allowed.</td>
<td>Ratio represents estimated portion of motor-fuel used to propel boats on State waterways.</td>
<td>60-3-201</td>
<td></td>
</tr>
<tr>
<td>Snowmobile Account.....</td>
<td>0.54 percent</td>
<td>Develop and maintain facilities which are open to public at no admission cost, to promote snowmobile safety, and control of noxious weeds.</td>
<td>Ratio represents estimated portion of motor-fuel used to propel snowmobiles on State public lands.</td>
<td>60-3-201</td>
<td></td>
</tr>
<tr>
<td>Aeronautic Account.....</td>
<td>0.04 percent</td>
<td>Develop, improve and maintain facilities which are open to public at no admission cost and to promote aviation safety.</td>
<td>Ratio represents estimated portion of motor-fuel used to propel aircraft within the State borders.</td>
<td>60-3-201</td>
<td></td>
</tr>
<tr>
<td>Off-Highway Vehicle Account.....</td>
<td>0.125 percent</td>
<td>Develop, improve and maintain facilities which are open to public at no admission cost and to promote off-highway vehicle safety.</td>
<td>Ratio represents estimated portion of motor fuel used off-highway within the State.</td>
<td>60-3-201</td>
<td></td>
</tr>
<tr>
<td>Highway Reconstruction Trust Account.....</td>
<td>Amount required</td>
<td>Plan, design and implement a program of reconstruction on Federal-aid System.</td>
<td>Motor-fuel revenues to be allocated only to supplement severance taxes in equaling appropriated expenditures. (See Table S-106.) This account will terminate June 30, 2003.</td>
<td>60-3-216</td>
<td></td>
</tr>
<tr>
<td>State Department of Transportation.....</td>
<td>Remainder</td>
<td>Construction, maintenance and administration of highways.</td>
<td></td>
<td>60-3-201</td>
<td></td>
</tr>
</tbody>
</table>

### NEBRASKA

- **Gasoline:** 23.9 Cents
- **Diesel:** 23.9 Cents
- **LPG:** 23.9 Cents
- **Gasohol:** 23.9 Cents

Rates are composed of flat rate taxes of 10.5 cents and 2 cents, and variable excise tax (presently 11.4 and 1.0 cents). The variable tax is determined semi-annually by the Department of Roads by multiplying the statewide average cost of fuel (exclusive of any State and Federal taxes) by the variable rate percentage. This percentage is set annually by the Department of Roads to insure an adequate Highway Cash Fund. Rates shown include a 0.3 cent "Petroleum Release Remedial Action Fee". -non motor vehicle fuel
PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-FUEL TAX RECEIPTS

<table>
<thead>
<tr>
<th>NAME OF FUND OR AGENCY</th>
<th>AMOUNT OR PROPORTION</th>
<th>OBJECTS OF EXPENDITURE</th>
<th>REMARKS</th>
<th>STATE CODE</th>
<th>SECTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>Petroleum Release Remedial Action Collection Fund</td>
<td>0.9 cent (motor-vehicle fuel), 0.3 cent (non-motor-vehicle fuel)</td>
<td>Petroleum leak cleanup and restitution.</td>
<td>This represents the Petroleum Release Remedial Action Fee.</td>
<td>66-1519</td>
<td></td>
</tr>
<tr>
<td>Highway Allocation Fund</td>
<td>2 cents</td>
<td>Distributed as follows:</td>
<td></td>
<td>66-4,148</td>
<td></td>
</tr>
<tr>
<td>City Road Funds</td>
<td>50 percent</td>
<td>Construction, maintenance, and administration of city streets.</td>
<td></td>
<td>66-4,148</td>
<td></td>
</tr>
<tr>
<td>County Road Funds</td>
<td>50 percent</td>
<td>Construction, maintenance, and administration of county roads.</td>
<td></td>
<td>66-4,148</td>
<td></td>
</tr>
<tr>
<td>Highway Trust Fund</td>
<td>Remainder</td>
<td>Distributed as follows:</td>
<td>Collection expenses paid out of fuel carrier permits, fees and other incidental fees. This fund also receives certain motor-vehicle fees and expenditures are made from combined revenues. (See Table MV-106.)</td>
<td>66-499; 66-699</td>
<td></td>
</tr>
<tr>
<td>General Fund</td>
<td>Amount required</td>
<td>Refunds on motor fuel for export, Federal use, errors and losses.</td>
<td></td>
<td>66-499</td>
<td></td>
</tr>
<tr>
<td>Agricultural and Industrial Tax Credits</td>
<td>Amount required</td>
<td>See remarks.</td>
<td>21.65 cents per gallon credited to Nebraska's income tax liability for gasoline used for agricultural and industrial purposes with 8.5 cents going to persons filing such claims and 2.25 cents going to the State General Fund for administrative purposes.</td>
<td>66-4,124</td>
<td></td>
</tr>
<tr>
<td>Agricultural Alcohol Fuel Tax Fund</td>
<td>1.25 cents per gallon</td>
<td>Program for implementation of State agricultural alcohol industry for automotive fuels.</td>
<td></td>
<td>66-4,134</td>
<td></td>
</tr>
<tr>
<td>State Treasurer</td>
<td>Amount required</td>
<td>Principal and interest payments on State highway bonds.</td>
<td>Apportioned monthly.</td>
<td>66-4,124</td>
<td></td>
</tr>
<tr>
<td>Motor Fuel Tax Enforcement and Collection Cash Fund</td>
<td>Appropriation</td>
<td>Collection, administration, and enforcement.</td>
<td></td>
<td>39-2215</td>
<td></td>
</tr>
<tr>
<td>Highway Allocation Fund, Highway Trust Fund</td>
<td>Remainder</td>
<td>Distributed as follows:</td>
<td>Also receives motor-vehicle excise tax revenue. (See Table S-106.)</td>
<td>39-2215</td>
<td></td>
</tr>
<tr>
<td>Grade Crossing Protection Fund</td>
<td>$360,000</td>
<td>For local grade crossing protection and the elimination of highway railroad crossings.</td>
<td>$30,000 per month. See Table S-106 for additional revenues to this fund.</td>
<td>39-2215</td>
<td></td>
</tr>
<tr>
<td>Highway Cash Fund</td>
<td>Appropriation</td>
<td>Operating costs of public transportation systems.</td>
<td>Public transportation allocation not to exceed $1,000,000 annually.</td>
<td>39-2215</td>
<td></td>
</tr>
<tr>
<td>Municipalties</td>
<td>23 1/3 percent</td>
<td>Construction, maintenance, administration, etc., of State roads under control of cities.</td>
<td>Distributed monthly on the following basis: Total population, 50 percent; total motor-vehicle registrations, 30 percent; and miles of traffic lanes of streets, 20 percent.</td>
<td>39-2215</td>
<td></td>
</tr>
<tr>
<td>State-Aid Bridge Fund</td>
<td>$384,000</td>
<td>Replacement of county bridges.</td>
<td>Funds matched by allocation from Department of Roads (see below).</td>
<td>39-847.01</td>
<td></td>
</tr>
</tbody>
</table>
### Provisions Governing the Disposition of State Motor-Fuel Tax Receipts

<table>
<thead>
<tr>
<th>Name of Fund or Agency</th>
<th>Amount or Proportion</th>
<th>Objects of Expenditure</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>Counties...</td>
<td>Remainder</td>
<td>Construction, maintenance, administration, etc., of county roads and bridges.</td>
<td>Distributed monthly on the following basis: Rural population, 20 percent; total population, 10 percent; linear feet of bridges, 10 percent; total motor-vehicle registrations, 10 percent; total miles of rural roads, 20 percent; and value of farm products sold, 10 percent. No county will receive an amount less than received in 1969, based on the 1976 tax rates for highway-user fuels and registration fees. Deficiency to be paid from Highway Allocation Fund before general distribution.</td>
</tr>
<tr>
<td>State Aid Bridge Fund...</td>
<td>$384,000</td>
<td>Replacement of county bridges.</td>
<td>Matches amount deducted from counties 23 1/3 percent.</td>
</tr>
<tr>
<td>Department of Roads (Highway Cash Fund)....</td>
<td>Remainder</td>
<td>Construction, maintenance, administration, etc., of State highways; public transportation assistance.</td>
<td>This fund receives net revenues from the variable excise tax on motor fuel, and certain motor-vehicle revenues. (See Table MV-106)</td>
</tr>
</tbody>
</table>

#### Nevada

**Gasoline**: 24.75 Cents  
**Diesel**: 27.75 Cents  
**LPG**: 22 Cents  
**CNG**: 21 Cents  
**Gasohol**: 24.75 Cents

### Gasoline Tax Disposition:

<table>
<thead>
<tr>
<th>Fund</th>
<th>Amount</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>State Highway Fund...</td>
<td>17.65 cents</td>
<td>Construction and maintenance of public highways. 5 cents per gallon may not be used to purchase equipment related to construction and maintenance of public highways.</td>
</tr>
<tr>
<td>County Gasoline Tax Fund.....</td>
<td>3.6 cents</td>
<td>Construction, maintenance and repair of county roads, and debt service of revenue bonds. 1.25 cents tax allocated monthly to the counties using the following formula: (a) 25 percent in proportion to total area; (b) 25 percent in proportion to population according to the latest according to the latest available Federal census; (c) 25 percent in proportion to road and street mileage (nonfederal-aid primary roads); (d) 25 percent in proportion to vehicle mileage (nonfederal-aid primary roads). 2.35 cents allocated as above except that within counties with incorporated cities, the formula is re-applied by an internal distribution to counties/cities. County area excludes city area.</td>
</tr>
<tr>
<td>County-City......</td>
<td>1.75 cents</td>
<td>Construction, maintenance and repair of city streets, alleys and public highways, and debt service of revenue bonds. Each county's share of the 1.75 cent tax is apportioned between the county, towns with town boards and incorporated cities according to property valuation.</td>
</tr>
<tr>
<td>County-City......</td>
<td>1 cent</td>
<td>Repair of existing roads, streets, and alleys, other than those maintained by the State or Federal governments. Apportioned by county to unincorporated areas and incorporated cities by population.</td>
</tr>
<tr>
<td>Petroleum Cleanup Trust Fund...</td>
<td>0.75 cent</td>
<td>Cleanup of leaking petroleum tanks. Imposed on gasoline, diesel fuel, and heating oil.</td>
</tr>
<tr>
<td>Department of Taxation...</td>
<td>0.005 cent</td>
<td>Inspection fee. 0.005 cent is deposited in the State General Fund. 0.005 cent is transferred to the State Board of Agriculture.</td>
</tr>
<tr>
<td>County-City Regional Street and Highway Fund.....</td>
<td>County optional tax, 9-cent maximum</td>
<td>County &amp; city street and highway construction projects. Bond payments. Collection, administration and refunds of tax. Administrative costs based on contract between county and Nevada Department of Taxation limited to 1/2 percent of collections. The regional optional gas tax of up to 9 cents is collected on sales within county meeting requirements of creating a regional street highway commission. The following counties have adopted this tax: Carson City, 9 cents; Churchill, 9 cents; Clark, 9 cents; Douglas, 4 cents; Eiko, 4 cents; Esmeralda, 4 cents; Humboldt, 9 cents; Lander, 4 cents; Lincoln, 4 cents; Lyon, 9 cents; Mineral, 9 cents; Nye, 4 cents; Pershing, 9 cents; Washoe, 9 cents; and White Pine, 4 cents.</td>
</tr>
</tbody>
</table>
# PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-FUEL TAX RECEIPTS

<table>
<thead>
<tr>
<th>NAME OF FUND OR AGENCY</th>
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<th>REMARKS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Department of Taxation</td>
<td>Appropriation</td>
<td>Gasoline tax collection and administration.</td>
<td>Cost of administration and collection of the gasoline tax, administered by the Fuel Tax Division, Nevada Department of Taxation, is limited by legislative appropriations made from the State Highway Fund, not to exceed 1 percent of the total proceeds so collected.</td>
</tr>
<tr>
<td>Conservation and Natural Resources, Division of Wildlife</td>
<td>24.805 cents (see remarks)</td>
<td>Improvement of boating facilities and water craft control.</td>
<td>These are considered excise taxes on motor fuel used in water craft. 24.805 cents times number of registered boats times average boat use.</td>
</tr>
<tr>
<td>Special-Fuel Tax Disposition:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Motor Vehicle Fund</td>
<td>Diesel: 27 Cents</td>
<td>Construction and maintenance of public highways</td>
<td>5 cents per gallon may not be used to purchase equipment related to construction and maintenance of public highways.</td>
</tr>
<tr>
<td></td>
<td>LPG: 22 Cents</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>CNG: 21 Cents</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Petroleum Cleanup Trust Fund</td>
<td>0.75 cents</td>
<td>Cleanup of leaking petroleum tanks.</td>
<td>Imposed on gasoline, diesel fuel, and heating oil.</td>
</tr>
<tr>
<td>Department of Motor Vehicles and Public Safety</td>
<td>Appropriation</td>
<td>Special-fuel tax collection and administration.</td>
<td>Cost of administration and collection special-fuel tax, administered by the Compliance Enforcement Division, Department of Motor Vehicles &amp; Public Safety, is also limited by legislative appropriation made from the State Highway Fund.</td>
</tr>
<tr>
<td>Aviation Fuel Tax Disposition:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>County Airport Funds</td>
<td>10 cents maximum with 2 cents mandatory plus up to 8 cents optional.</td>
<td>County airport purposes and Civil Air Patrol.</td>
<td>By legislative action, a maximum of $85,000 is transferred to the Civil Air Patrol prior to disbursement to counties.</td>
</tr>
<tr>
<td>Gasoline and Special Fuel Taxes Combined Disposition:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Department of Motor Vehicles and Public Safety, Highway Patrol Division</td>
<td>Appropriation from State Highway Fund</td>
<td>Enforcement of traffic laws.</td>
<td>Legislative appropriation from State Highway Fund includes tax receipts from both gasoline and special fuel.</td>
</tr>
</tbody>
</table>

**NEW HAMPSHIRE**

<table>
<thead>
<tr>
<th>Name</th>
<th>Amount</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gasoline: 19.5 Cents</td>
<td>-</td>
<td>18c in §260:32; 1.5c in §146-D:3</td>
</tr>
<tr>
<td>Diesel: 19.5 Cents</td>
<td>-</td>
<td>Same as gasoline.</td>
</tr>
<tr>
<td>LPG: 18 Cents</td>
<td>-</td>
<td>Same as gasoline.</td>
</tr>
<tr>
<td>Gasohol: 19.5 Cents</td>
<td>-</td>
<td>See remarks</td>
</tr>
<tr>
<td>State Treasurer</td>
<td>Amount required</td>
<td>Refunds of tax.</td>
</tr>
<tr>
<td>Aeronautical Fund</td>
<td>Tax on aviation fuel</td>
<td>Revenues are deposited into State Aeronautical Fund. Expenditures for air navigation facilities and airport construction must be authorized by Aeronautical Fund appropriations.</td>
</tr>
</tbody>
</table>
## PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-FUEL TAX RECEIPTS

<table>
<thead>
<tr>
<th>NAME OF FUND OR AGENCY</th>
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</tr>
</thead>
<tbody>
<tr>
<td>Fish and Game Department, and Department of Safety.....</td>
<td>Unrefundable tax on motorboat fuel</td>
<td>Promotion of safety on and development of water navigation facilities.</td>
<td>Use in motorboats is refundable. Portion not claimed for refunds is paid 1/2 to Division of Safety Service and 1/2 to the Fish and Game Department.</td>
<td>260:60</td>
<td></td>
</tr>
<tr>
<td>State Overhead Charges.....</td>
<td>Amount required</td>
<td>All charges against Highway Fund for Department of Transportation, Department of Safety and Highway Safety Agency. Includes collection expenses.</td>
<td>Appropriation annually from the Highway Fund for general overhead State charges.</td>
<td>260:59</td>
<td></td>
</tr>
<tr>
<td>Oil Discharge And Disposal Cleanup Fund.....</td>
<td>1.5 cent (gasoline, diesel, gasohol)</td>
<td>Reimbursement for costs incurred in cleaning up oil discharges and disposals in the ground waters, surface waters and soils of the state.</td>
<td>The tax is suspended when the fund balance exceeds $10,000,000 and reinstated whenever the fund drops below $5,000,000.</td>
<td>146-D:3</td>
<td></td>
</tr>
<tr>
<td>State Highway Fund.....</td>
<td>18 cents</td>
<td>Distributed as follows:</td>
<td>This is a common fund receiving net revenues from motor-vehicle registrations, operator licenses, motor-fuel taxes (road tolls), and other special charges and taxes. Appropriations and expenditures are made from the common fund sources, revenue sources, except for certain motor-vehicle fees. (See Table MV-106)</td>
<td>6:12; 260:59</td>
<td></td>
</tr>
<tr>
<td></td>
<td>2 cents</td>
<td>Distributed as follows:</td>
<td></td>
<td>235:23-a</td>
<td></td>
</tr>
<tr>
<td>Highway and Bridge Betterment Account.....</td>
<td>88 percent</td>
<td>Highway construction, reconstruction and resurfacing; bridge construction, reconstruction and maintenance.</td>
<td>Allocated among each State highway district. 50 percent distributed based on class I, class II and class III highway mileage excluding turnpikes; 50 percent distributed based on population.</td>
<td>235:23-a</td>
<td></td>
</tr>
<tr>
<td>Local Highway Aid Fund.....</td>
<td>12 percent</td>
<td>Local road construction, reconstruction, and maintenance.</td>
<td>Allocated among cities, towns, and unincorporated places. 50 percent distributed based on class IV and class V highway mileage; 50 percent distributed based on population.</td>
<td>235:23-a</td>
<td></td>
</tr>
<tr>
<td>Department of Safety.....</td>
<td>Appropriation</td>
<td>State highway patrol.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>State Treasurer.....</td>
<td>Amount required</td>
<td>Interest and redemption of highway bonds.</td>
<td></td>
<td>6:13-b</td>
<td></td>
</tr>
<tr>
<td>Department of Justice.....</td>
<td>Amount required</td>
<td>Legal services for Department of Transportation.</td>
<td></td>
<td>228:75</td>
<td></td>
</tr>
<tr>
<td>State and Town Bridge Aid.....</td>
<td>Allocation</td>
<td>Construction and reconstruction of bridges on class II, IV and V highways, and matching Federal-aid funds.</td>
<td>Funds are matched by cities and towns.</td>
<td>234:10</td>
<td></td>
</tr>
<tr>
<td>State-Aid Construction and Reconstruction.....</td>
<td>Matched allotments</td>
<td>Construction and reconstruction of class II highways (State secondary system).</td>
<td>Expended under direction of Department of Transportation. Funds are allotted to, and matched by, cities and towns.</td>
<td>235:14</td>
<td></td>
</tr>
<tr>
<td>Highway Block Grant Aid (Cities and Towns).....</td>
<td>See remarks</td>
<td>Construction, reconstruction and maintenance of class IV and V highways (city streets and town roads).</td>
<td>Funds not less than 12 percent of revenue collected in preceding year (Apportionment A). Funds of at least $400,000 based on a mileage and valuation formula (Apportionment B).PAID TO TOWNS AND CITIES IN QUARTERLY INCREMENTS, ON A 1/2 MILEAGE AND 1/2 POPULATION FORMULA.</td>
<td>235:23</td>
<td></td>
</tr>
<tr>
<td>Department of Transportation.....</td>
<td>Remainder</td>
<td>Construction, maintenance, and administration of State highways.</td>
<td>An amount equal to 1/15 of the Beer Tax must be dedicated for litter control from existing revenues of the Department of Transportation.</td>
<td>6:12(f)</td>
<td></td>
</tr>
<tr>
<td>Highway Surplus Account.....</td>
<td>See remarks</td>
<td>Reallocation to highway purposes.</td>
<td>At close of fiscal year, unused appropriations and excess funds are deposited in this account.</td>
<td>228:11</td>
<td></td>
</tr>
</tbody>
</table>
### PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-FUEL TAX RECEIPTS

**NEW JERSEY**

<table>
<thead>
<tr>
<th>NAME OF FUND OR AGENCY</th>
<th>AMOUNT OR PROPORTION</th>
<th>OBJECTS OF EXPENDITURE</th>
<th>REMARKS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gasoline: 10.5 Cents</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Diesel: 13.5 Cents</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>LPG: 5.25 Cents</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Gasohol: 10.5 Cents</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>State Treasurer........</td>
<td>Amount required</td>
<td>Refunds of tax.</td>
<td></td>
</tr>
<tr>
<td>Airport Safety Fund....</td>
<td>Tax on aviation fuel</td>
<td>Airport safety.</td>
<td></td>
</tr>
<tr>
<td>Department of Commerce and Navigation.....</td>
<td>$90,000</td>
<td>Construction, maintenance, and improvement of inland waterways.</td>
<td></td>
</tr>
<tr>
<td>Transportation Trust Fund.....</td>
<td>9 cents</td>
<td>Planning, construction, and repair of State transportation systems, including public transportation, highways and other transportation; debt service on transportation bonds and aid to local governments.</td>
<td>9 cents of motor-fuel tax is constitutionally dedicated to fund.</td>
</tr>
<tr>
<td>State General Fund.....</td>
<td>Remainder</td>
<td>Subject to appropriation for highways or other purposes</td>
<td>Excess revenues from road-user taxes go into the State General Fund, together with revenues from many other sources, and lose their identity. Appropriations for highway purposes are made from the Transportation Trust Fund and the General Fund, and the latter may be construed as derived from road-user tax revenue insofar as highway appropriations do not exceed such net revenues.</td>
</tr>
</tbody>
</table>

**NEW MEXICO**

<table>
<thead>
<tr>
<th>NAME OF FUND OR AGENCY</th>
<th>AMOUNT OR PROPORTION</th>
<th>OBJECTS OF EXPENDITURE</th>
<th>REMARKS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gasoline: 18.5 Cents</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Diesel: 19.5 Cents</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>LPG: 6 Cents</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Gasohol: 18.5 Cents</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Local Government Road Fund.....</td>
<td>0.5 cents</td>
<td>Maintenance, Construction and Improvement of local roads.</td>
<td>$40.00 per 8000 gallons.</td>
</tr>
<tr>
<td>Corrective Action Fund.....</td>
<td>1.375 cents (remainder)</td>
<td>Cleanup of petroleum leakage.</td>
<td>This portion of the fee drops to 1 cent if the unobligated balance of the Corrective Action Fund exceeds $6,000,000; drops to 0.5 cent if the balance exceeds $12,000,000; and is suspended if the balance exceeds $18,000,000.</td>
</tr>
<tr>
<td>Gasoline Tax Suspense Fund.....</td>
<td>Amount required</td>
<td>Refunds.</td>
<td>The Department of Taxation and Revenue allocation for administration is provided by legislative appropriation from the State General Fund. (General Fund supports State highway police)</td>
</tr>
<tr>
<td>Local Government Road Fund.....</td>
<td>11.11 percent</td>
<td>See above.</td>
<td></td>
</tr>
</tbody>
</table>
### PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-FUEL TAX RECEIPTS

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</tr>
</thead>
<tbody>
<tr>
<td>State Road Fund.......</td>
<td>88.89 percent</td>
<td>See authorized distribution below.</td>
<td></td>
<td>7-1-6.10</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Net gasoline/gasohol receipts (17 cents)</td>
<td>Distributed as follows:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>State Aviation Fund....</td>
<td>0.26 percent</td>
<td>Construction and development of public airport facilities.</td>
<td></td>
<td>7-1-6.7</td>
<td></td>
</tr>
<tr>
<td>Motorboat Fuel Tax Fund....</td>
<td>0.13 percent</td>
<td>Construction, improvement, and furnishing of boating and related facilities in the State.</td>
<td></td>
<td>7-1-6.8</td>
<td></td>
</tr>
<tr>
<td></td>
<td>10.38 percent</td>
<td>Distributed as follows:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Municipalities........</td>
<td>90 percent</td>
<td>Municipal general purposes unless otherwise pledged. Distributed among the municipalities and H-Class Counties in the proportion to sales. If any municipality has created a Street Improvement Fund, then these revenues are pledged to such fund.</td>
<td></td>
<td>7-1-6.9</td>
<td></td>
</tr>
<tr>
<td>Counties..............</td>
<td>10 percent</td>
<td>County general purposes. Distributed among the counties in the proportion to sales outside incorporated municipalities.</td>
<td></td>
<td>7-1-6.9</td>
<td></td>
</tr>
<tr>
<td>County Government Road Fund....</td>
<td>5.76 percent</td>
<td>County road purposes. Distributed on mileage basis. Also receives certain motor-vehicle revenues. (See Table MV-106)</td>
<td></td>
<td>7-1-6.19</td>
<td></td>
</tr>
<tr>
<td>Municipalities........</td>
<td>5.76 percent</td>
<td>Municipal road purposes. Distributed on taxable gallonage basis.</td>
<td></td>
<td>7-1-6.27</td>
<td></td>
</tr>
<tr>
<td>Municipal Arterial Program.....</td>
<td>1.44 percent</td>
<td>Construction and reconstruction of urban extensions of rural state highways, and other streets determined by the State Highway Department.</td>
<td></td>
<td>7-1-6.28</td>
<td></td>
</tr>
<tr>
<td>State Road Fund.......</td>
<td>76.27 percent</td>
<td>Maintenance, construction and improvement of State highways, and parks and recreation roads, and matching Federal allotment under Federal-aid road laws. Monthly allotments are made to this fund from the Gasoline Tax Suspense Fund. This also receives motor-vehicle revenues and severance tax revenue. (See Tables MV-106 and S-106)</td>
<td></td>
<td>7-1-6.10</td>
<td></td>
</tr>
</tbody>
</table>

### NEW YORK

- **Gasoline:** 22 Cents
  - 4¢ in TAX 284; 3¢ in 284-a; 1¢ in 284c; 0.05c in 284-d; 8.4¢ in 301-a; 5.6¢ in 301-j
  - See remarks

- **Diesel:** 20.25 Cents
  - 4¢ in TAX 282-a; 3¢ in 282-b; 1¢ in 282-c; 8.4¢ in 301-a; 3.65¢ in 301-j
  - See remarks

- **LPG:** 8 Cents
  - 4¢ in TAX 284; 3¢ in TAX 284-a; 1¢ in TAX 284c
  - See remarks

- **Gasohol:** 22 Cents
  - 4¢ in TAX 284; 3¢ in 284-a; 1¢ in 284c; 0.05¢ in 284-d; 8.4¢ in 301-a; 5.6¢ in 301-j
  - See remarks

- **Motor Fuel Quality Account....**
  - 0.05 cents
    - Testing of petroleum products.
    - This is the petroleum testing fee. Does not apply to diesel or LPG.
    - TAX 284-d

  - 5.6 cents
    - Distributed as follows:
    - This represents the Supplemental Petroleum Business Tax. Distribution does not apply to LPG.
    - TAX 301-j

- **Department of Taxation and Finance....**
  - Amount required
    - Collection, administration and refunds of tax.
    - TAX 301-j
### PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-FUEL TAX RECEIPTS

<table>
<thead>
<tr>
<th>NAME OF FUND OR AGENCY</th>
<th>AMOUNT OR PROPORTION</th>
<th>OBJECTS OF EXPENDITURE</th>
<th>REMARKS</th>
</tr>
</thead>
<tbody>
<tr>
<td>State General Fund....</td>
<td>8.4 cents</td>
<td>Distributed as follows:</td>
<td>This is the Petroleum Business Tax basic rate. Distribution does not apply to LPG.</td>
</tr>
<tr>
<td>State General Fund.....</td>
<td>10.7 percent</td>
<td>State general purposes.</td>
<td>Distribution changes to 5.0 percent on April 1, 2001.</td>
</tr>
<tr>
<td>Dedicated Mass Transportation Trust Fund.....</td>
<td>37 percent</td>
<td>See below.</td>
<td></td>
</tr>
<tr>
<td>Dedicated Highway and Bridge Trust Fund.....</td>
<td>63 percent</td>
<td>See below.</td>
<td></td>
</tr>
<tr>
<td>Dedicated Highway and Bridge Trust Fund.....</td>
<td>4 cents (gasoline)</td>
<td>See below.</td>
<td></td>
</tr>
<tr>
<td>Dedicated Highway and Bridge Trust Fund.....</td>
<td>4 cents (diesel)</td>
<td>Distributed as follows:</td>
<td></td>
</tr>
<tr>
<td>Dedicated Mass Transportation Trust Fund.....</td>
<td>37 percent</td>
<td>See below.</td>
<td></td>
</tr>
<tr>
<td>Dedicated Highway and Bridge Trust Fund.....</td>
<td>63 percent</td>
<td>See below.</td>
<td></td>
</tr>
<tr>
<td>Dedicated Highway and Bridge Trust Fund.....</td>
<td>3 cents (gasoline)</td>
<td>Distributed as follows:</td>
<td></td>
</tr>
<tr>
<td>Dedicated Mass Transportation Trust Fund.....</td>
<td>27.8 percent</td>
<td>Construction, maintenance, operation of mass transit facilities including vehicles and debt service.</td>
<td></td>
</tr>
</tbody>
</table>

**Notes:***
- TAX 301-j
- TAX 312
- TAX 171-a
- Tax 284-a; 289-e; 301-j
- Fin 89-b
- Fin 89-c
### PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-FUEL TAX RECEIPTS

<table>
<thead>
<tr>
<th>NAME OF FUND OR AGENCY</th>
<th>AMOUNT OR PROPORTION</th>
<th>OBJECTS OF EXPENDITURE</th>
<th>REMARKS</th>
<th>STATE CODE SECTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>Dedicated Highway and Bridge Trust Fund......</td>
<td>47.2 percent</td>
<td>Subject to legislative appropriation for: construction, reconstruction, enhancement, improvement, replacement, reconditioning, restoration, rehabilitation and preservation of State, county, town, city and village roads, highways, parkways and bridges; matching and Federal grants; preventative maintenance; engineering and administrative services of the Department of Transportation; and debt service.</td>
<td></td>
<td>FIN 89 b</td>
</tr>
<tr>
<td>Emergency Highway Reconditioning and Preservation Fund.....</td>
<td>12.5 percent</td>
<td>See below.</td>
<td>This amount is credited to the Reserve Account within the fund.</td>
<td>TAX 282-b; 284-a FIN 89</td>
</tr>
<tr>
<td>Emergency Highway Construction and Reconstruction Fund.....</td>
<td>12.5 percent</td>
<td>See below.</td>
<td>This amount is credited to the Reserve Account within the fund.</td>
<td>TAX 282-b; 284-a FIN 89 a</td>
</tr>
<tr>
<td>General Fund 3 cents (diesel)</td>
<td>Distributed as follows:</td>
<td>Subject to legislative appropriation for: construction, reconstruction, enhancement, improvement, replacement, reconditioning, restoration, rehabilitation and preservation of State, county, town, city and village roads, highways, parkways and bridges; matching and Federal grants; preventative maintenance; engineering and administrative services of the Department of Transportation; and debt service.</td>
<td>Funds may also be appropriated for similar activities involving rail, port and aviation facilities (State Finance 89-b).</td>
<td>TAX 171-a</td>
</tr>
<tr>
<td>Emergency Highway Reconditioning and Preservation Fund.....</td>
<td>12.5 percent</td>
<td>See below.</td>
<td></td>
<td>FIN 89</td>
</tr>
<tr>
<td>Emergency Highway Construction and Reconstruction Fund.....</td>
<td>12.5 percent</td>
<td>See below.</td>
<td></td>
<td>TAX 284-c FIN 89-a</td>
</tr>
<tr>
<td>Emergency Highway Reconditioning and Preservation Fund.....</td>
<td>1 cent (gasoline), 1 cent (diesel)</td>
<td>Distributed as follows:</td>
<td></td>
<td>TAX 282-c</td>
</tr>
<tr>
<td>Emergency Highway Construction and Reconstruction Fund.....</td>
<td>50 percent</td>
<td>State highway reconditioning and preservation, projects whose deferral would result in rapid deterioration of State highways.</td>
<td>New York State Thruway Authority is designated as a financing agent for issuing bonds. Contractual agreements are between the Commissioner of Transportation and the Authority (State Finance 89). Half of this amount is credited to the Reserve Account within the fund.</td>
<td>TAX 282-c; 284-c; FIN 89</td>
</tr>
<tr>
<td>Emergency Highway Construction and Reconstruction Fund.....</td>
<td>50 percent</td>
<td>Design, acquisition, construction or reconstruction of State highways and parkways.</td>
<td>New York State Thruway Authority is designated as a financing agent for issuing bonds. Contractual agreements are between the Commissioner of Transportation and the Authority (State Finance 89-a). Half of this amount is credited to the Reserve Account within the fund.</td>
<td>TAX 282-c; 284-c; FIN 89 a</td>
</tr>
</tbody>
</table>
### PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-FUEL TAX RECEIPTS

**NAME OF FUND OR AGENCY** | **AMOUNT OR PROPORTION** | **OBJECTS OF EXPENDITURE** | **REMARKS** | **STATE CODE SECTION**
--- | --- | --- | --- | ---
**NORTH CAROLINA**
Gasoline: 24.3 Cents | - | - | §105-434; §105-449.16 See remarks | 119-18
Diesel: 24.3 Cents | - | - | Same as gasoline. See remarks | 119-18
LPG: 24.3 Cents | - | - | Same as gasoline. See remarks | 119-18
Gasohol: 24.3 Cents | - | - | Same as gasoline. See remarks | 119-18

Rates shown do not include a 0.25 cent per gallon inspection fee assessed on all motor fuel. The tax on motor fuel is comprised of a fixed rate of 17.5 cents and a variable rate as of January 1, 2001) calculated as the greater of 3.5 cents or the average wholesale price of motor fuel, as computed every six months.

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**Inspection Fee**
- Distributed as follows:

  - Department of Revenue: Amount required Collection and administration.
  - Department of Agriculture: Amount required Collection and administration.
  - General Fund: Nonhighway and kerosene fees State general purposes.

**Leaking Underground Storage Tank Funds**
- Remainder Leaking underground storage tank correction.

**Motor-fuel Tax**
- Distributed as follows:

  - Department of Revenue: Amount required Refunds of gasoline tax.
  - Remainder Distributed as follows:

**Leaking Underground Storage Tank Funds**
- 0.5 cent Leaking underground storage tank correction.

**State Highway Fund**
- 75 percent Distributed as follows: Also receives motor-vehicle, motor-carrier and other revenues. (See Table MV-106.) Appropriations are from combined revenues unless otherwise indicated.

**Wildlife Resources Commission**
- 1/6 of 1 percent Commission expenses.

**State Treasurer**
- 1 cent motor-fuel tax revenues Interest and redemption of State highway bonds.

**Dept. of Transportation, Secretary of Transportation and Staff Units (Public Transportation Division)**
- Appropriation General administration. Appropriation is the greater of $1,645,000 or 50 cents times the number of registered vehicles.

**Division of Motor Vehicles**
- Appropriation Collection of motor-vehicle registration fees and motor-carrier taxes; administration of motor-vehicle and driver license laws.
## PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-FUEL TAX RECEIPTS

**NAME OF FUND OR AGENCY** | **AMOUNT OR PROPORTION** | **OBJECTS OF EXPENDITURE** | **REMARKS** | **STATE CODE** | **SECTION**
--- | --- | --- | --- | --- | ---
Municipalities..... | 1.75 cent motor-fuel tax revenues | Construction, reconstruction and maintenance of municipal streets and construction of bikeways located within ROW. | Allocated to eligible cities and towns, 75 percent on the basis of population and 25 percent on the basis of mileage of public streets that are not a part of the State Highway system. | 136-41.1 | 
Secondary Roads Paving Program..... | 1.75 cent motor-fuel tax revenues | Construction, reconstruction and maintenance of secondary roads. | Department of Transportation spends these funds on the basis of unpaved State-maintained secondary road mileage. The formula for the first $68,670,000 does not include vehicle usage, while the formula for all additional allocations includes only roads with more than 90 vehicles per day. | 136-44.2A | 
Department of Public Instruction..... | Appropriation | Driver training and safety education in public schools. |  |  |
Department of Crime Control & Public Safety..... | Appropriation | State highway patrol. |  |  |
Air Cargo Authority..... | Appropriation | Administration for Air Cargo Center. |  |  |
Division of Highways..... | Remainder | Administration, construction, maintenance and betterment of State primary and secondary highways, municipal extensions, and scenic parkways. |  |  
State Highway Trust Fund..... | 25 percent | Distributed as follows: | Also receives motor-vehicle, motor-carrier and other revenues. (See Tables MV-106 and S-106) Appropriations shown are from combined revenues unless otherwise indicated. If any Federal-aid Highway program funds are received for a Trust Fund project, an equivalent amount will be transferred from the Trust Fund to the State Highway Fund. In the first quarter after the Secretary of Transportation certifies that sufficient revenue has accumulated to fund all designated projects (Chapter 136-14), the Trust Fund will be eliminated, and all of its funding sources will revert to the State Highway Fund. | 105-445, 105-449.16 |
Department of Transportation..... | Amount required | Administration of Trust Fund. | Not to exceed 4.5 percent of total revenue. | 136-176 |
Municipalities..... | 6.5 percent | Construction, reconstruction and maintenance of municipal streets. | For distribution, see above. | 136-176 |
Secondary Roads Paving Program..... | 6.5 percent | Construction, reconstruction and maintenance of county roads. | For distribution, see above. If the Department determines that all State-maintained unpaved roads can be paved within six years with non-Trust Fund revenues, then the 6.5 percent allocated for secondary roads will revert to the Division of Highways and be added to the "intrastate system" allocation. | 136-176 |
Division of Highways..... | 25.05 percent | Plan, design, and construct urban loops. |  | 136-176 |
Division of Highways..... | 61.95 percent | Plan, design, and construct projects of the "intrastate system". |  | 136-176 |
## PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-FUEL TAX RECEIPTS

<table>
<thead>
<tr>
<th>NAME OF FUND OR AGENCY</th>
<th>AMOUNT OR PROPORTION</th>
<th>OBJECTS OF EXPENDITURE</th>
<th>REMARKS</th>
<th>STATE CODE</th>
<th>SECTION</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>NORTH DAKOTA</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gasoline: 21 Cents</td>
<td>1 cent</td>
<td>Construction and maintenance of township highways and bridges.</td>
<td>The 1 cent tax imposed for township highway and bridge purposes is not refundable.</td>
<td>57-43.1-02</td>
<td>54-27-19.1</td>
</tr>
<tr>
<td>Gasohol: 21 Cents</td>
<td>1 cent</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Diesel: 21 Cents</td>
<td>1 cent</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>LPG: 21 Cents</td>
<td>1 cent</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Township Road Fund.....</td>
<td>1 cent</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Motor Fuel Refund</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Account....</td>
<td>Amount required</td>
<td>Refund of motor-fuel tax.</td>
<td>Refunds are limited to 20.5 cents for industrial users, and 14 cents for agricultural users.</td>
<td>57-43.1-03;</td>
<td>57-43.1-03.1</td>
</tr>
<tr>
<td>Agricultural Fuel Tax Fund.....</td>
<td>0.5 cent - industrial</td>
<td>Program for implementation of a State agricultural 2 cents - agricultural</td>
<td>Reduction of refund on motor fuel used for industrial or agricultural purposes.</td>
<td>57-43.1-03;</td>
<td>57-43.1-03.1</td>
</tr>
<tr>
<td>Highway Distribution Fund.....</td>
<td>1 cent - agricultural</td>
<td>Program to provide production incentives to North Dakota ethanol producers.</td>
<td>Reduction of refund on motor fuel used for agricultural purposes.</td>
<td>57-43.1-03.1</td>
<td></td>
</tr>
<tr>
<td>Agricultural Research Fund</td>
<td>4 cents - agricultural</td>
<td>Research activities affecting ND commodities</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Aeronautics Commission Fund.....</td>
<td>Unclaimed refunds on aviation gasoline</td>
<td>For airport use.</td>
<td>Also receives a 4 percent excise tax on sale price of aviation gasoline fuel and jet aviation motor fuel on which 8 cent tax was originally levied and subsequently refunded.</td>
<td>57-43.1-07</td>
<td>57-43.1-03.4</td>
</tr>
<tr>
<td>Highway Tax Distribution Fund.....</td>
<td>Remainder (net of 19 cents)</td>
<td>Distributed as follows:</td>
<td>This is a common fund receiving motor-fuel revenues, a 2 percent special fuels excise tax on exempt fuels, motor-vehicle and motor-carrier revenues. (See Tables MV-106 and S-106.) Distribution is made from combined revenues.</td>
<td>57-43.1-28;</td>
<td>57-43.1-29</td>
</tr>
<tr>
<td>State Highway Fund.....</td>
<td>63 percent</td>
<td>Construction, maintenance and administration of State highways, including safety.</td>
<td></td>
<td></td>
<td>54-27-19</td>
</tr>
<tr>
<td>Counties and Cities.....</td>
<td>37 percent</td>
<td>For county highways and city streets.</td>
<td>Allocated by the State Treasurer to the counties in the proportion that the number of motor vehicles registered in each county bears to the total motor vehicles registered in all counties of the State. The amount so allocated to each county is then distributed by the State Treasurer, 73 percent to the county for highway purposes and 27 percent to the incorporated cities of that county for street purposes. Distribution to cities is on a population basis. Provided, however, that in each county having a city with a population of 10,000 or more, the amount transferred each month into the County Highway Tax Distribution Fund shall be the difference between the amount allocated to that county and the total amount allocated and distributed to the cities in that county as computed according to the following formula: (1) The share to each city having a population of less than 1,000 shall be determined by multiplying the population of that city by the product of 1.50 times the statewide per capita average. (2) The share to each city having a population of 1,000 to 4,999, inclusive, shall be determined by multiplying the population of that city by the product of 1.25 times the statewide per capita average. (3) The share to each city having a population of 5,000 or more shall be determined by multiplying the population of that city by the statewide per capita average for all such cities.</td>
<td></td>
<td>54-27-19</td>
</tr>
</tbody>
</table>
### PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-FUEL TAX RECEIPTS

**Ohio**

<table>
<thead>
<tr>
<th>Name of Fund</th>
<th>Amount or Proportion</th>
<th>Objects of Expenditure</th>
<th>Remarks</th>
<th>State Code Section</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gasoline: 22 Cents</td>
<td>-</td>
<td>-</td>
<td>2¢ and 15¢ in §5735.05; 2¢ in §5735.25; 2¢ in §5735.29; 1¢ in §5735.30; Same as gasoline.</td>
<td>5735.31</td>
</tr>
<tr>
<td>Diesel: 22 Cents</td>
<td>-</td>
<td>-</td>
<td>Same as gasoline.</td>
<td>See remarks</td>
</tr>
<tr>
<td>LPG: 22 Cents</td>
<td>-</td>
<td>-</td>
<td>Same as gasoline.</td>
<td>See remarks</td>
</tr>
<tr>
<td>Gasohol: 22 Cents</td>
<td>-</td>
<td>-</td>
<td>Same as gasoline.</td>
<td>See remarks</td>
</tr>
<tr>
<td></td>
<td></td>
<td>-</td>
<td>In addition to the above rate is a 3 cent per gallon additional tax imposed on commercial</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>vehicles subject to the State's Highway Use Tax on their use of motor fuel consumed on</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>public highways in Ohio. The distribution of the additional tax is shown below.</td>
<td></td>
</tr>
<tr>
<td>Tax Refund Special</td>
<td>Amount required</td>
<td>Administrative expenses and refunds of motor-vehicle fuel taxes.</td>
<td>Sufficient amounts are placed in account to equal refunds certified by the Tax Commissioner.</td>
<td>5735.23; 5735.26</td>
</tr>
<tr>
<td>Waterways Safety Fund</td>
<td>0.75 percent of gross tax receipts</td>
<td>Acquiring, constructing and maintaining harbors, channels and facilities for vessels in navigable waters.</td>
<td>General assembly finds that this percentage represents the amount of fuel used in boats.</td>
<td>5735.051</td>
</tr>
<tr>
<td>Grade Crossing Protection Fund</td>
<td>See remarks</td>
<td>Payment of public share of the cost of reducing hazards at public highway-railway crossings.</td>
<td>$100,000 per month for a total of $1,200,000 a year.</td>
<td>4907.472; 5735.23</td>
</tr>
<tr>
<td>State and Local Government Highway Distribution Fund</td>
<td>15 cents and 2 cents</td>
<td>Distributed as follows: May also be used for the expenses of administering and enforcing State laws on registration and operation of motor vehicles.</td>
<td>Allocated on basis of number of vehicles registered in preceding year. In cities on State highway system 7.5 percent of the 30 percent shall be spent on municipal extensions.</td>
<td>5735.23; 5735.05</td>
</tr>
<tr>
<td>Municipalities</td>
<td>30 percent</td>
<td>Construction and maintenance of city highways, roads, streets, and bridges. Debt service.</td>
<td>Receipts flow through the Gasoline Excise Tax Fund.</td>
<td>5735.23; 5735.27(A)(1)</td>
</tr>
<tr>
<td>Counties</td>
<td>25 percent</td>
<td>Maintenance and repair of county roads and highways. Debt service.</td>
<td>Distributed to counties in equal portions. Receipts flow through the Gasoline Excise Tax Fund.</td>
<td>5735.23</td>
</tr>
<tr>
<td>State Highway Operating Fund</td>
<td>45 percent</td>
<td>Distributed as follows:</td>
<td></td>
<td>5735.23; 5735.27(A)(3)</td>
</tr>
<tr>
<td>Local Transportation Improvement Fund</td>
<td>1 cent</td>
<td>Local Road and Bridge Improvements; Administrated by the Ohio Public Works Commission</td>
<td></td>
<td>164.14; 5735.23</td>
</tr>
<tr>
<td>Ohio Turnpike Authority</td>
<td>Amount required</td>
<td>Construction, repair and maintenance of Ohio Turnpike. 5 cents per gallon sold at turnpike stations. Funds may not be expended for the construction of new interchanges.</td>
<td></td>
<td>5735.23</td>
</tr>
<tr>
<td>State Highway Operating Fund</td>
<td>Remainder</td>
<td>Distributed as follows:</td>
<td></td>
<td>5735.23</td>
</tr>
<tr>
<td>Municipalities</td>
<td>10.7 percent</td>
<td>Construction and maintenance of city highways, roads, streets, and bridges. Debt service.</td>
<td>Allocated on basis of number of vehicles registered in preceding year and distributed monthly.</td>
<td>5735.23; 5735.27(A)(1)</td>
</tr>
<tr>
<td>Counties</td>
<td>9.3 percent</td>
<td>Maintenance and repair of county roads and highways. Debt service.</td>
<td>Distributed to counties in equal portions and distributed monthly.</td>
<td>5735.23; 5735.27(A)(3)</td>
</tr>
<tr>
<td>Townships</td>
<td>5 percent</td>
<td>Construction and maintenance of township roads and highways.</td>
<td>Distributed to townships in equal portions and distributed monthly.</td>
<td>5735.23; 5735.27(A)(5)</td>
</tr>
</tbody>
</table>
## PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-FUEL TAX RECEIPTS

**NAME OF FUND OR AGENCY** | **AMOUNT OR PROPORTION** | **OBJECTS OF EXPENDITURE** | **REMARKS** | **STATE CODE** | **SECTION**
--- | --- | --- | --- | --- | ---
State Highway Operating Fund | 75 percent | Construction and maintenance of State highways. | This fund also receives certain motor-carrier revenues. (See Table MV-106) | 5735.23; 5735.27(B)(1) | 5735.25
Municipalities | 7.5 percent | Construction and maintenance of city highways, roads, streets, and bridges. Debt service. | Allocated on basis of number of vehicles registered in preceding year. In cities on State highway system 7.5 percent of 7.5 percent shall be spent on municipal extensions. Receipts flow through the Gasoline Excise Tax Fund. | 5735.26; 5735.27(A)(2) | 5735.26
Counties | 7.5 percent | Construction and maintenance of county roads, highways, and bridges. Debt service. | Distributed to counties in equal portions. Receipts flow through the Gasoline Excise Tax Fund. | 5735.26; 5735.27(A)(4) | 5735.27(A)(4)
Townships | 17.5 percent | Construction and maintenance of township roads and highways. | Distributed to townships in equal portions. Receipts flow through the Gasoline Excise Tax Fund. | 5735.26; 5735.27(A)(5) | 5735.27(A)(5)
State Highway Operating Fund | 67.5 percent | Construction of State highways, including grade crossing elimination. | Director of Transportation may expend funds on urban extensions of State highways. | 5735.26; 5735.27(B)(2) | 5735.27(B)(2)
Highway Bond Retirement Fund | 2 cents | Payment of interest, principal and charges for the issuance and retirement of highway improvement bonds and highway obligation bonds and notes. | This is the second additional tax. After sufficient funds are set aside for the payment of interest, principal, and retirement of highway obligations, the balance is credited to the State Highway Operating Fund. This Fund also receives a portion of certain motor-carrier revenues. (See Table MV-106) | 5735.29; 5735.291 | 5735.29; 5735.291
State Highway Operating Fund | 1 cent | Construction and maintenance of State highways and bridges. | Total Draw for Highway Patrol is about $180 to $190 million a year. | 5735.30 | 5735.30
State Highway Operating Fund | 3 cents | Construction of State highways, including grade crossing elimination. | This is the commercial vehicle surtax. After sufficient funds are set aside for the payment of interest, principal, and retirement of highway obligations; the balance is credited to the State Highway Operating Fund. | 5735.31 | 5735.31
Petroleum Storage Tank Release Environmental Cleanup Indemnity Fund | 1 cent | Distributed as follows: | | | 
Corporation Commission | $1,000,000 | Regulatory activities associated with the exploration and production of oil and gas. | | 17-354 | 17-354
Environmental Trust Revolving Fund | $1,000,000 | Cleanup of abandoned oil and gas processing and refining sites. | | 17-354 | 17-354

**OKLAHOMA**

Gasoline: 17 Cents | - | - | Rates shown composed of the following parts: 16 cents in §68-500.4(1); 1 cent in §17-354 | See remarks | 17-354
Dieel: 14 Cents | - | - | 13 cents in §68-500.4(2); 1 cent in §17-354 | See remarks | 17-354
LPG: 17 Cents | - | - | 5.5¢ in §68-703; 1¢ in §68-705; 2.5¢ in §68-707.1; 1¢ in §707.2; 6¢ in §68-707.3; 1¢ in §17-354 | Same as gasoline. | 17-354
Gasohol: 17 Cents | - | - | Rates shown include additional 1 cent per gallon to fund the Petroleum Storage Tank Release Environmental Cleanup Indemnity Fund. | See remarks | 17-354

**Rates shown include additional 1 cent per gallon to fund the Petroleum Storage Tank Release Environmental Cleanup Indemnity Fund.**
### Provisions Governing the Disposition of State Motor-Fuel Tax Receipts

<table>
<thead>
<tr>
<th>Name of Fund or Agency</th>
<th>Amount or Proportion</th>
<th>Objects of Expenditure</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>State Transportation Fund</td>
<td>Remainder</td>
<td>Construction, repair and maintenance of State highways.</td>
<td>When the balance of the Petroleum Storage Tank Release Indemnity Fund falls below $5,000,000, the additional 1 cent tax is to be deposited in the Indemnity Fund for 90 days. Tax from 97.5 percent of all fuels used on turnpikes, not exceeding $1,000,000 per year, or $3,000,000 per year if additional bonds are sold, is deducted from State Transportation Fund and paid to Turnpike Authority. This fund also receives certain motor-vehicle revenues. (See Table MV-106)</td>
</tr>
<tr>
<td>Native American Indian Tribes</td>
<td>4.5 percent</td>
<td>These funds are deemed to be in lieu of tribal tax revenues that the tribes would have otherwise collected on sales of motor fuels.</td>
<td></td>
</tr>
<tr>
<td>Aeronautics Commission Revolving Fund</td>
<td>$3,000 monthly</td>
<td>Estimated amount of tax paid on gasoline consumed by engines to propel aircraft.</td>
<td></td>
</tr>
<tr>
<td>State Transportation Fund</td>
<td>$250,000 monthly</td>
<td>Construction, repair and maintenance of State highways.</td>
<td></td>
</tr>
<tr>
<td>General Revenue Fund</td>
<td>Remainder</td>
<td>Distributed as follows:</td>
<td></td>
</tr>
<tr>
<td>Public Transit Revolving Fund</td>
<td>$850,000</td>
<td>For establishing, expanding, improving and maintaining rural and urban mass transportation services. Fund administered by State DOT.</td>
<td></td>
</tr>
<tr>
<td>Railroad Maintenance Revolving Fund</td>
<td>$850,000</td>
<td>For rail planning; administration of railroad assistance projects; rail service continuation payments; and the acquisition, construction, reconstruction, repair, maintenance and operation of railroad right-of-way and trackage. Fund administered by State DOT.</td>
<td></td>
</tr>
<tr>
<td>State Transportation Fund</td>
<td>Remainder</td>
<td>Construction and maintenance of State Highways.</td>
<td></td>
</tr>
<tr>
<td>County Highway Funds</td>
<td>27 percent</td>
<td>Distributed among the counties based on a combination of area, population, and road miles.</td>
<td></td>
</tr>
<tr>
<td>County Road Improvement Revolving Fund</td>
<td>3.125 percent</td>
<td>For improvement and maintenance of county primary roads. Maximum of $20 million a year paid to counties based on needs. County road and bridge improvement programs to be coordinated. State DOT. administered.</td>
<td></td>
</tr>
<tr>
<td>County Bridge Improvement Fund</td>
<td>2.625 percent</td>
<td>For improving, repairing and replacing county bridges, and matching Federal-aid funds. Fund distribution is based on need. State DOT administered.</td>
<td></td>
</tr>
</tbody>
</table>
### PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-FUEL TAX RECEIPTS

<table>
<thead>
<tr>
<th>NAME OF FUND OR AGENCY</th>
<th>AMOUNT OR PROPORTION</th>
<th>OBJECTS OF EXPENDITURE</th>
<th>REMARKS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Incorporated Cities and Towns.....</td>
<td>1.875 percent</td>
<td>Construction and maintenance of streets and alleys.</td>
<td>These funds are distributed to cities and towns in the proportion which the population, as shown by the last Federal census, bears to the total population of all incorporated cities and towns in the State.</td>
</tr>
<tr>
<td>Native American Indian Tribes.....</td>
<td>4.5 percent</td>
<td></td>
<td>These funds are deemed to be in lieu of tribal tax revenues that the tribes would have otherwise collected on sales of motor fuels.</td>
</tr>
<tr>
<td>State Transportation Fund.....</td>
<td>$83,333 monthly</td>
<td>Construction, repair and maintenance of State highways.</td>
<td></td>
</tr>
<tr>
<td>General Revenue Fund.....</td>
<td>1.39 percent</td>
<td>Collection and administration of tax.</td>
<td></td>
</tr>
<tr>
<td>State Transportation Fund.....</td>
<td>64.34 percent</td>
<td>Construction, repair and maintenance of State highways.</td>
<td>Tax from 97.5 percent of all fuels used on turnpikes is deducted from the State Transportation Fund and paid to Turnpike Authority until all of the Authority’s debt service has been paid. From this amount 3 percent apportioned to the State General Fund. This fund also receives certain motor-vehicle revenues. (See Table MV-106).</td>
</tr>
<tr>
<td>County Highway Funds.....</td>
<td>26.58 percent</td>
<td>Construction and maintenance of county and township roads and streets, debt service for county highway bonds, and 1/3 of 1 percent to State General Fund for auditing county books.</td>
<td></td>
</tr>
<tr>
<td>County Road Improvement Revolving Fund.....</td>
<td>3.85 percent</td>
<td>For improvement and maintenance of county primary roads.</td>
<td>Maximum of $20 million a year paid to counties based on needs. County road and bridge improvement programs to be coordinated. State DOT. administered.</td>
</tr>
<tr>
<td>County Bridge Improvement Fund.....</td>
<td>3.84 percent</td>
<td>For improving, repairing and replacing county bridges, and matching Federal-aid funds.</td>
<td>Fund distribution is based on need. State DOT administered.</td>
</tr>
<tr>
<td>General Revenue Fund.....</td>
<td>3 percent</td>
<td>General governmental functions of State government.</td>
<td></td>
</tr>
<tr>
<td>State Transportation Fund.....</td>
<td>72.75 percent</td>
<td>Construction, repair and maintenance of State highways.</td>
<td>Tax from 97.5 percent of all fuels used on turnpikes is deducted from the State Transportation Fund and paid to Turnpike Authority until all of the Authority’s debt service has been paid. From this amount 3 percent apportioned to the State General Fund. This fund also receives certain motor-vehicle revenues. (See Table MV-106).</td>
</tr>
<tr>
<td>County Highway Funds.....</td>
<td>24.25 percent</td>
<td>Construction and maintenance of county and township roads and streets, debt service for county highway bonds, and 1/3 of 1 percent to State General Fund for auditing county books.</td>
<td></td>
</tr>
<tr>
<td>State Transportation Fund.....</td>
<td>6 cents</td>
<td>Construction, repair and maintenance of State highways.</td>
<td>Tax from 97.5 percent of all fuels used on turnpikes is deducted from the State Transportation Fund and paid to Turnpike Authority until all of the Authority’s debt service has been paid. From this amount 3 percent apportioned to the State General Fund. This fund also receives certain motor-vehicle revenues. (See Table MV-106).</td>
</tr>
</tbody>
</table>
# Provisions Governing the Disposition of State Motor-Fuel Tax Receipts

Based on information obtained from state authorities and from state law codes, status as of January 1, 2001.

<table>
<thead>
<tr>
<th>Name of Fund or Agency</th>
<th>Amount or Proportion</th>
<th>Objects of Expenditure</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>County Highway Funds...</td>
<td>2.5 cents</td>
<td>Construction and maintenance of county and township roads and streets, debt service for county highway bonds, and 1/3 of 1 percent to State General Fund for auditing county books.</td>
<td>68-704(A)(3)</td>
</tr>
<tr>
<td>County Bridge Improvement Fund...</td>
<td>0.5 cent</td>
<td>For improving, repairing and replacing county bridges, and matching Federal-aid funds. Maximum of $20 million a year paid to counties based on needs. County road and bridge improvement programs to be coordinated. Administered by State Department of Transportation.</td>
<td>68-707.1(C)</td>
</tr>
<tr>
<td>County Road Improvement Revolving Fund...</td>
<td>1 cent</td>
<td>For improvement and maintenance of county primary roads.</td>
<td>68-707.2</td>
</tr>
</tbody>
</table>

## Oregon

<table>
<thead>
<tr>
<th>Type of Tax</th>
<th>Amount</th>
<th>Appropriation</th>
<th>Objects of Expenditure</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gasoline: 24 Cents</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Diesel: 24 Cents</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>LPG: 24 Cents</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Gasohol: 24 Cents</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Dept. of Transportation, Driver and Motor Vehicles Expense Account...</td>
<td>-</td>
<td>Appropriation</td>
<td>Administration, marine safety and education programs, and boating facility development. Represents the amount of fuel tax attributable to marine use.</td>
<td>319.415</td>
</tr>
<tr>
<td>Aeronautics Fund...</td>
<td>3 cents of tax on gasoline sold for aircraft use</td>
<td>Appropriation</td>
<td>Advancement of aviation. 21 cent refund made on aviation fuel when full tax is paid. Also, 1/2 cent of jet fuel used for aircraft use.</td>
<td>319.410; 319.417</td>
</tr>
<tr>
<td>Boating Safety, Law Enforcement and Facility Account...</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>All-Terrain Vehicle Account...</td>
<td>-</td>
<td>Appropriation</td>
<td>Development of snowmobile and ATV facilities, training of ATV operators, provision of first aid and police service. Represents the amount of unrefunded fuel tax attributable to snowmobile and ATV use.</td>
<td>802.140</td>
</tr>
<tr>
<td>Highway Fund...</td>
<td>Remainder</td>
<td>Appropriation</td>
<td>Construction, maintenance and operation of public highways, roads and streets, including debt service on highway obligations. Highway fund receives motor-fuel, motor-vehicle, and motor-carrier taxes and fines. (See Table MV-106.) Allocations below are from combined revenues.</td>
<td>366.505</td>
</tr>
<tr>
<td>Counties...</td>
<td>24.38 percent</td>
<td>Appropriation</td>
<td>Construction, maintenance and operation of public highways, roads and streets, including debt service on highway obligations.</td>
<td>366.524; 366.514(3)</td>
</tr>
<tr>
<td>Cities...</td>
<td>15.57 percent</td>
<td>Appropriation</td>
<td>Construction, maintenance and operation of public highways, roads and streets, including debt service on highway obligations. Allocation to cities is based on population.</td>
<td>366.524; 366.514(3)</td>
</tr>
<tr>
<td>Highway Division of Department of Transportation...</td>
<td>Remainder</td>
<td>Appropriation</td>
<td>Interest and redemption of State highway bonds. Construction and maintenance of State highways and administration of State Transportation Commission; cooperation in construction of Federal forest highways. Repair and maintenance of city streets forming links to State primary and secondary road systems.</td>
<td>366.505; 366.514(3)</td>
</tr>
</tbody>
</table>
### PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-FUEL TAX RECEIPTS

<table>
<thead>
<tr>
<th>NAME OF FUND OR AGENCY</th>
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<th>OBJECTS OF EXPENDITURE</th>
<th>REMARKS</th>
</tr>
</thead>
<tbody>
<tr>
<td>PENNSYLVANIA</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gasoline: 26 Cents</td>
<td>-</td>
<td>-</td>
<td>12¢ in §75-9004(a); 14¢ in §75-9502 See remarks</td>
</tr>
<tr>
<td>Diesel: 30.9 Cents</td>
<td>-</td>
<td>-</td>
<td>12¢ in §75-9004(a); 18.9¢ in §75-9502 See remarks</td>
</tr>
<tr>
<td>LPG: 19.0</td>
<td>-</td>
<td>-</td>
<td>Alternative fuels are taxed on a gasoline gallon equivalent basis. (§75-9004(a) and §75-9004(d)) See remarks</td>
</tr>
<tr>
<td>Gasohol: 26 Cents</td>
<td>-</td>
<td>-</td>
<td>Same as gasoline</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Rates consist of a 12 cent flat rate and variable rate. The variable excise tax (Oil Company Franchise Tax) consists of four parts and is imposed at the rates of 60 mills 55 mills, 38.5 mills and an additional 55 mills per dollar of average wholesale price as determined by the Department of Revenue. Although the fuel price range is set from 90 cents to $1.25 per gallon, the average wholesale price per gallon is 90.1 cents effective January 1, 2001. The LPG tax rate is computed on a cents per gallon equivalent basis.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>NAME OF FUND OR AGENCY</th>
<th>AMOUNT OR PROPORTION</th>
<th>OBJECTS OF EXPENDITURE</th>
<th>REMARKS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Motor License Fund.....</td>
<td>Refunds</td>
<td>Amount required.</td>
<td>75-9017(h)</td>
</tr>
<tr>
<td>Motor License Fund.....</td>
<td>4.3 cents, aviation gasoline; 2.0 cents, jet fuel</td>
<td>To promote the development of a system of airport facilities which are adequate to meet the needs of safety in air travel and the economic growth of the Commonwealth.</td>
<td>Funds are appropriated to the Department of Transportation to be used for State-owned airport operations and capital improvements, and to provide funds on a matching basis to local governments for capital improvements at locally-owned airports.</td>
</tr>
<tr>
<td>Boat Fund, Pennsylvania</td>
<td>Revenues from motorboat use</td>
<td>To promote watercraft safety, maintain and develop boating waterways, and enforce boating laws and regulations on the inland waters of the Commonwealth.</td>
<td>Refunds of the 12 cents tax are made to the Boat Fund of the Pennsylvania Fish and Boat Commission based on survey reports submitted annually by boat owners.</td>
</tr>
<tr>
<td>Department of Environmental Resources...</td>
<td>See Remarks</td>
<td>Motorized and nonmotorized recreational trails.</td>
<td>An amount equal to revenues from off-highway recreational vehicle use is appropriated through the General Fund to the Department of Environmental Resources. This appropriation does not come from motor-fuel revenues, and does not reduce the amount available to be deposited in the Motor License Fund for highway purposes.</td>
</tr>
<tr>
<td>Liquid Fuels Tax Fund.....</td>
<td>0.5 cent</td>
<td>Construction and maintenance of roads, highways and bridges within the county; and county aid to cities, boroughs, towns and townships for roads and streets.</td>
<td>No expenditures may be made for new construction without prior approval by the Department of Transportation; no moneys may be allocated to political subdivisions until Department approval of project. The 0.5 cent is deposited directly into Liquid Fuels Tax Fund and never enters the Motor License Fund.</td>
</tr>
<tr>
<td>Motor License Fund.....</td>
<td>11.5 cents</td>
<td>Distributed as follows:</td>
<td>Motor License Fund receipts are to be used solely for highway purposes and shall not be diverted to any other use.</td>
</tr>
<tr>
<td>Payments to Municipalities.....</td>
<td>20 percent</td>
<td>(1) Maintenance, repair, construction, or reconstruction of such public roads or streets for which the municipalities are responsible. (2) Acquisition, maintenance, repair and operation of street signs, traffic signs and traffic signal control systems.</td>
<td>20 percent of the amount deposited in the Motor License Fund is appropriated out of the Motor License Fund on a 50 percent mileage and a 50 percent population formula, except that no municipality may receive less than the amount allocated during the fiscal year ending June 30, 1969.</td>
</tr>
<tr>
<td>Department of Transportation.....</td>
<td>80 percent</td>
<td>Pay principal and interest on bonds, administration, engineering, construction, right-of-way acquisition, transportation safety, maintenance, and operation of the State highway system.</td>
<td>Constitution, Art. 8, §11</td>
</tr>
<tr>
<td>Motor License Fund.....</td>
<td>5.4 cents</td>
<td>Distributed as follows:</td>
<td>This represents 60 mils of the Oil Franchise Tax.</td>
</tr>
</tbody>
</table>

TABLE MF-106

AUTHORITIES AND FROM STATE LAW CODES

STATUS AS OF JANUARY 1, 2001
### PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-FUEL TAX RECEIPTS

<table>
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<tr>
<th>NAME OF FUND OR AGENCY</th>
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<th>OBJECTS OF EXPENDITURE</th>
<th>REMARKS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Department of Conservation and Natural Resources...</td>
<td>$1,000,000</td>
<td>Maintenance of forestry roads.</td>
<td>75-9106(b)</td>
</tr>
<tr>
<td>State Conservation Commission...</td>
<td>$4,000,000</td>
<td>Maintenance and improvement of dirt and gravel roads.</td>
<td>75-9106(b)</td>
</tr>
<tr>
<td>Remainder</td>
<td></td>
<td>Distributed as follows:</td>
<td></td>
</tr>
<tr>
<td>State Highway Transfer and Restoration Restricted Account...</td>
<td>3/60</td>
<td>To maintain functionally-local highways which have been transferred from State to municipal control.</td>
<td>Transfer of funds to municipalities requires authorization by the Governor. 75-9511</td>
</tr>
<tr>
<td>Municipalities...</td>
<td>7/60</td>
<td>Local highway maintenance and construction.</td>
<td>Calculated as 20 percent of 35 mills of the tax. Distributed on basis of mileage and population as noted above. 75-9511</td>
</tr>
<tr>
<td>First Class Cities...</td>
<td>Amount required</td>
<td>Local highway maintenance and construction.</td>
<td>Increment needed to raise basic allocation to an amount equal to 2 percent of oil company wholesale revenues from sales of gasoline delivered to retail outlets in First Class Cities. 75-9511</td>
</tr>
<tr>
<td>Department of Transportation...</td>
<td>22/60</td>
<td>State highway maintenance.</td>
<td>75-9511</td>
</tr>
<tr>
<td>Department of Transportation...</td>
<td>Remainder</td>
<td>See authorized expenditures above.</td>
<td>Constitution, Art. 8, §11</td>
</tr>
<tr>
<td>Motor License Fund...</td>
<td>55 mills</td>
<td>Distributed as follows:</td>
<td>This represents 55 mills of the Oil Franchise Tax. 75-9502</td>
</tr>
<tr>
<td>Department of Environmental Resources...</td>
<td>2 percent</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Municipalities...</td>
<td>12 percent</td>
<td>Local highway maintenance and construction.</td>
<td>Distributed on basis of mileage and population as noted above. 75-9502</td>
</tr>
<tr>
<td>Pennsylvania Turnpike Commission...</td>
<td>14 percent</td>
<td>Turnpike extension. Interstate connectors to turnpike.</td>
<td>75-9502</td>
</tr>
<tr>
<td>County Maintenance Districts...</td>
<td>42 percent</td>
<td>Maintenance.</td>
<td>75-9502</td>
</tr>
<tr>
<td>Department of Transportation...</td>
<td>17 percent</td>
<td>Highway capital projects.</td>
<td>75-9502</td>
</tr>
<tr>
<td>Department of Transportation...</td>
<td>13 percent</td>
<td>Reconstruction and maintenance of bridges.</td>
<td>75-9502</td>
</tr>
<tr>
<td>Motor License Fund...</td>
<td>38.5 mills</td>
<td>Distributed as follows:</td>
<td>This represents 38.5 mills of the Oil Franchise Tax. 75-9502</td>
</tr>
<tr>
<td>Municipalities...</td>
<td>12 percent</td>
<td>Local highway maintenance and construction.</td>
<td>75-9502</td>
</tr>
<tr>
<td>Department of Transportation...</td>
<td>88 percent</td>
<td>Distributed as follows:</td>
<td>75-9502</td>
</tr>
<tr>
<td>County Maintenance Districts...</td>
<td>57 percent</td>
<td>Maintenance.</td>
<td>75-9502</td>
</tr>
</tbody>
</table>
### PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-FUEL TAX RECEIPTS

** Rhode Island **

<table>
<thead>
<tr>
<th>Name of Fund or Agency</th>
<th>Amount or Proportion</th>
<th>Objects of Expenditure</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>Department of Transportation</td>
<td>43 percent</td>
<td>Statewide highway restoration, betterment and resurfacing program.</td>
<td></td>
</tr>
<tr>
<td>Highway Bridge Improvement Restricted Account, Motor</td>
<td>55 mills</td>
<td>Bridge improvements. This represents the additional 55 mils of the Oil Franchise Tax.</td>
<td>75-9502</td>
</tr>
<tr>
<td>License Fund.</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### South Carolina

<table>
<thead>
<tr>
<th>Name of Fund or Agency</th>
<th>Amount or Proportion</th>
<th>Objects of Expenditure</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gasoline:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Diesel:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>LPG:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gasohol:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Department of Revenue</td>
<td>Amount required</td>
<td>Refunds.</td>
<td></td>
</tr>
</tbody>
</table>

Tax rates do not include the 0.25 cent inspection fee or the 0.5 cent environmental impact fee charged on petroleum products.

All refunds are of the full tax (no refund for watercraft). Collection expenses paid by appropriations from State Highway Fund.
# PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-FUEL TAX RECEIPTS

**Based on information obtained from state authorities and from state law codes, status as of January 1, 2001.**

<table>
<thead>
<tr>
<th>Name of Fund or Agency</th>
<th>Amount or Proportion</th>
<th>Objects of Expenditure</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Special Water Recreational Resources Fund, Department of Wildlife and Marine Resources...</strong></td>
<td>1 percent of 13 cents</td>
<td>Water recreational resources.</td>
<td>Distributed to counties on basis of watercraft registered in each county.</td>
</tr>
<tr>
<td>State Infrastructure Bank...</td>
<td>1 cent</td>
<td>Construction of major projects costing over $100,000,000.</td>
<td>Distributed to counties on the basis of the ratio of each county’s motor-vehicle registration fees to total registration fees of the State and with maximum and minimum share adjustments. Funds redistributed to municipalities. Also 1/15 of gasohol revenue.</td>
</tr>
<tr>
<td>County Transportation Fund...</td>
<td>2.66 cents</td>
<td>Expended under State supervision for improvement of highways in the State secondary system.</td>
<td>Apportioned among the counties as follows: 1/3 in the ratio of county land area to the total land area of the State; 1/3 in the ratio of county population to the total population of the State; and 1/3 in the ratio of county mileage of all rural public roads to total rural public mileage in the State. Also, 3/15 of gasohol revenue (1976 Code, §12-27-430).</td>
</tr>
<tr>
<td>Department of Commerce...</td>
<td>$18,000,000</td>
<td>For highway enhancing economic development</td>
<td>First $18,000,000 each year paid to Economic Development Account economic development.</td>
</tr>
<tr>
<td>State Department of Transportation...</td>
<td>Remainder</td>
<td>Construction, maintenance and administration of State Department of Transportation, mass transit, and Federal match.</td>
<td></td>
</tr>
</tbody>
</table>

### SOUTH DAKOTA

**Gasoline: 22 Cents**
- Distributed as follows:

**Diesel: 22 Cents**
- All

**LPG: 20 Cents**
- All

**Gasohol: 20 Cents**
- All

**Motor Fuel Tax Fund...**
- All

**International Fuel Tax Agreement Fund...**
- Amount required

**Motor Fuel Refund Account, Department of Revenue...**
- Amount required

**Motor Fuel Tax Administration Account...**
- 2 percent of deposits

**Conservation Commission Grant Fund...**
- See remarks

**Snowmobile Trails Fund, Department of Game, Fish and Parks...**
- Taxes on snowmobile use

**Parks and Recreation Fund, Department of Game, Fish and Parks...**
- Taxes on motorboat use

**Motor Fuel Tax Fund...**
- All

**International Fuel Tax Agreement Fund...**
- Amount required

**Motor Fuel Refund Account, Department of Revenue...**
- Amount required

**Motor Fuel Tax Administration Account...**
- 2 percent of deposits

**Conservation Commission Grant Fund...**
- See remarks

**Snowmobile Trails Fund, Department of Game, Fish and Parks...**
- Taxes on snowmobile use

**Parks and Recreation Fund, Department of Game, Fish and Parks...**
- Taxes on motorboat use
### PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-FUEL TAX RECEIPTS

#### TABLE MF-106

<table>
<thead>
<tr>
<th>NAME OF FUND OR AGENCY</th>
<th>AMOUNT OR PROPORTION</th>
<th>OBJECTS OF EXPENDITURE</th>
<th>REMARKS</th>
</tr>
</thead>
<tbody>
<tr>
<td>State Aeronautics Fund.....</td>
<td>Taxes on aviation use</td>
<td>Transferred monthly.</td>
<td></td>
</tr>
<tr>
<td>State Highway Fund, State Department of Transportation.....</td>
<td>Remainder</td>
<td>Construction, maintenance and administration of State highways and highway patrol.</td>
<td>This is a common fund receiving motor-fuel revenues and motor vehicle excise tax revenues. (See Table MV-106) Highway patrol receives highway fund support.</td>
</tr>
<tr>
<td>TENNESSEE</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gasoline: 20 Cents</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Diesel: 17 Cents</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>LPG: 14 Cents</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Gasohol: 20 Cents</td>
<td>-</td>
<td>-</td>
<td>Same as gasoline.</td>
</tr>
<tr>
<td>Department of Revenue.....</td>
<td>Amount required</td>
<td>Refunds of tax.</td>
<td></td>
</tr>
<tr>
<td>Highway Fund.....</td>
<td>3 cents (gasoline, LPG)</td>
<td>Construction, maintenance and administration of State highways.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>2 cents (diesel)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Wildlife Resources Fund.....</td>
<td>0.1074 percent (gasoline)</td>
<td>Administration of Boating Safety Act of 1965.</td>
<td></td>
</tr>
<tr>
<td>State Sinking Fund Bond Account, State Sinking Fund Board.....</td>
<td>Amount required</td>
<td>Interest and redemption, all State debt.</td>
<td>Annual inspection fees on volatile substances, annual franchise tax, and 1/2 annual motor-vehicle registration fees also pledged against State debt.</td>
</tr>
<tr>
<td></td>
<td>Remainder</td>
<td>Distributed as follows:</td>
<td>Net of 17 cents gasoline, 14 cents diesel, and 11 cents LPG.</td>
</tr>
<tr>
<td></td>
<td>3 cents (gasoline, diesel, LPG)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Highway Fund.....</td>
<td>$3,000,000 (gasoline)</td>
<td>For the use and benefit of certain mass transit projects.</td>
<td></td>
</tr>
<tr>
<td>Highway Fund.....</td>
<td>Remainder</td>
<td>For accelerating the resurfacing of the State highway system and establishing a 12 year cycle of resurfacing.</td>
<td>Also receives certain motor-vehicle fees. (See Table MV-106)</td>
</tr>
<tr>
<td></td>
<td>3 cents (gasoline), 1 cent (LPG)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>General Fund.....</td>
<td>See remarks</td>
<td>Collection and administration.</td>
<td>Prior to and from this distribution, from all motor-fuel revenues, 1 percent of counties’ and municipalities’ share is subtracted for distribution to the General Fund.</td>
</tr>
</tbody>
</table>

#### BASED ON INFORMATION OBTAINED FROM STATE AUTHORITIES AND FROM STATE LAW CODES

**STATUS AS OF JANUARY 1, 2001**

<table>
<thead>
<tr>
<th>NAME OF FUND OR AGENCY</th>
<th>AMOUNT OR PROPORTION</th>
<th>OBJECTS OF EXPENDITURE</th>
<th>REMARKS</th>
<th>STATE CODE</th>
<th>SECTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>State Aeronautics Fund.....</td>
<td>Taxes on aviation use</td>
<td></td>
<td></td>
<td>10-47B-150</td>
<td></td>
</tr>
<tr>
<td>State Highway Fund, State Department of Transportation.....</td>
<td>Remainder</td>
<td></td>
<td></td>
<td>10-47B-149</td>
<td></td>
</tr>
<tr>
<td>TENNESSEE</td>
<td></td>
<td></td>
<td></td>
<td>67-3-1301</td>
<td></td>
</tr>
<tr>
<td>Gasoline: 20 Cents</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>67-3-1302</td>
<td></td>
</tr>
<tr>
<td>Diesel: 17 Cents</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>67-3-2202</td>
<td></td>
</tr>
<tr>
<td>LPG: 14 Cents</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>67-3-2213</td>
<td></td>
</tr>
<tr>
<td>Gasohol: 20 Cents</td>
<td>-</td>
<td>-</td>
<td>Same as gasoline.</td>
<td>67-3-1301</td>
<td></td>
</tr>
<tr>
<td>Department of Revenue.....</td>
<td>Amount required</td>
<td>Refunds of tax.</td>
<td></td>
<td>67-3-2001; 67-3-2005</td>
<td></td>
</tr>
<tr>
<td>Highway Fund.....</td>
<td>3 cents (gasoline, LPG)</td>
<td>Construction, maintenance and administration of State highways.</td>
<td></td>
<td>67-3-2001; 67-3-2008; 67-3-2005</td>
<td></td>
</tr>
<tr>
<td></td>
<td>2 cents (diesel)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Wildlife Resources Fund.....</td>
<td>0.1074 percent (gasoline)</td>
<td>Administration of Boating Safety Act of 1965.</td>
<td></td>
<td>67-3-2001(g)</td>
<td></td>
</tr>
<tr>
<td>State Sinking Fund Bond Account, State Sinking Fund Board.....</td>
<td>Amount required</td>
<td>Interest and redemption, all State debt.</td>
<td>Annual inspection fees on volatile substances, annual franchise tax, and 1/2 annual motor-vehicle registration fees also pledged against State debt.</td>
<td>67-3-2001</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Remainder</td>
<td>Distributed as follows:</td>
<td>Net of 17 cents gasoline, 14 cents diesel, and 11 cents LPG.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>3 cents (gasoline, diesel, LPG)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Highway Fund.....</td>
<td>$3,000,000 (gasoline)</td>
<td>For the use and benefit of certain mass transit projects.</td>
<td></td>
<td>67-3-2001</td>
<td></td>
</tr>
<tr>
<td>Highway Fund.....</td>
<td>Remainder</td>
<td>For accelerating the resurfacing of the State highway system and establishing a 12 year cycle of resurfacing.</td>
<td>Also receives certain motor-vehicle fees. (See Table MV-106)</td>
<td>67-3-2001; 67-3-2008</td>
<td></td>
</tr>
<tr>
<td></td>
<td>3 cents (gasoline), 1 cent (LPG)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General Fund.....</td>
<td>See remarks</td>
<td>Collection and administration.</td>
<td>Prior to and from this distribution, from all motor-fuel revenues, 1 percent of counties’ and municipalities’ share is subtracted for distribution to the General Fund.</td>
<td>67-3-2001</td>
<td></td>
</tr>
</tbody>
</table>
### PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-FUEL TAX RECEIPTS

Based on information obtained from state authorities and from state law codes, status as of January 1, 2001:

<table>
<thead>
<tr>
<th>NAME OF FUND OR AGENCY</th>
<th>AMOUNT OR PROPORTION</th>
<th>OBJECTS OF EXPENDITURE</th>
<th>REMARKS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Counties.....</td>
<td>66 2/3 percent</td>
<td>See below.</td>
<td></td>
</tr>
<tr>
<td>Municipalities.....</td>
<td>33 1/3 percent</td>
<td>See below.</td>
<td></td>
</tr>
<tr>
<td>General Fund.....</td>
<td>See remarks</td>
<td>Collection and administration.</td>
<td>Prior to and from this distribution, from gasoline and gasohol revenue, 1 percent of counties' and municipalities' share and 2 percent of Highway Fund share are subtracted for distribution to General Fund.</td>
</tr>
<tr>
<td>General Fund.....</td>
<td>1.62 percent (diesel, CNG)</td>
<td>Collection and administration.</td>
<td></td>
</tr>
<tr>
<td>Counties.....</td>
<td>28.6 percent (gasoline)</td>
<td>Construction and maintenance of county highways.</td>
<td>Department of Highways may administer fund and make expenditures at option of county.</td>
</tr>
<tr>
<td>Municipalities.....</td>
<td>14.3 percent (gasoline)</td>
<td>Construction, improvement, maintenance, administration and debt service. Mass transit limited to 22.22 percent. Debt service limited to 50 percent.</td>
<td>Distributed among municipalities on basis of population.</td>
</tr>
<tr>
<td>Highway Fund.....</td>
<td>57.1 percent (gasoline)</td>
<td>Construction, maintenance and administration of State highways; and the utility relocation program.</td>
<td>This fund receives the State's share of net 1 cent special petroleum tax revenues, and a portion of certain motor-vehicle revenues. (See Table MV-106)</td>
</tr>
</tbody>
</table>

**TAXES**

<table>
<thead>
<tr>
<th>Description</th>
<th>Rate</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gasoline: 20 Cents</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Diesel: 20 Cents</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>LPG: 15 Cents</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Gasohol: 20 Cents</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Highway Motor-Fuel Tax Fund, Comptroller of Public Accounts, General Fund.....</td>
<td>100 percent (gasoline, diesel and LPG)</td>
<td>Gross Receipts, after distributors' allowances</td>
</tr>
<tr>
<td>Tax Administration Fund.....</td>
<td>1 percent (gasoline, diesel and LPG)</td>
<td>Collection and administration of tax.</td>
</tr>
<tr>
<td>Available School Fund.....</td>
<td>25 percent</td>
<td>Aid to public schools</td>
</tr>
</tbody>
</table>
### PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-FUEL TAX RECEIPTS

<table>
<thead>
<tr>
<th>NAME OF FUND OR AGENCY</th>
<th>AMOUNT OR PROPORTION</th>
<th>OBJECTS OF EXPENDITURE</th>
<th>REMARKS</th>
<th>STATE CODE</th>
<th>SECTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund.....</td>
<td>75 percent</td>
<td>Recreational purposes and enforcement of the Water Safety Act</td>
<td>May be appropriated only to the Parks and Wildlife Department.</td>
<td>TAX 2-153.502</td>
<td></td>
</tr>
<tr>
<td>General Fund.....</td>
<td>Other unclaimed refundable tax on fuel used off-highway</td>
<td>State general purposes</td>
<td>TAX 2-153.5025</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Remainder</td>
<td>Distributed as follows:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>County and Road District Highway Fund, Board of County and District Road Indebtedness.....</td>
<td>$7,300,000</td>
<td>Subject to expenditure by counties for right-of-way, construction and maintenance of lateral roads, farm-to-market roads and State highways, and related incidental costs and debt service on bonds sold to finance these activities.</td>
<td>Distribution among the counties is as follows: 1/5 on basis of area of each county to total of all counties; 2/5 on basis of rural population according to last preceding Federal Census; 2/5 on basis of lateral road mileage, determined by the ratio of the mileage of the lateral roads in the county to the total mileage of lateral roads in the State as of January 1 of the year of allocation as determined by the State-Federal Highway Planning Survey and SDHPT (Texas Transportation Code 256.002)</td>
<td>TAX 2-153.503, 59-13-201, 59-13-102, 59-13-301</td>
<td></td>
</tr>
<tr>
<td>State Highway Fund.....</td>
<td>50 percent (gasoline)</td>
<td>Construction, maintenance and administration of State highways; State highway patrol.</td>
<td>This is a common fund receiving motor-fuel, motor-vehicle, motor-carrier and other revenues. (See Tables MV-106 and S-106.) Expenditures are made from combined revenues.</td>
<td>TAX 2-153.503, 59-13-201, 59-13-102, 59-13-301</td>
<td></td>
</tr>
<tr>
<td>Transportation Fund.....</td>
<td>All</td>
<td>Distributed as follows:</td>
<td>This fund receives both motor-fuel and motor-vehicle revenues. (See Table MV-106.) Distributions subject to legislative appropriations. Unexpended end of year balances of allotments and appropriations revert to Transportation Fund for redistribution to the Department of Transportation in the next year.</td>
<td>TAX 2-153.502, 59-13-201(5)(a), 59-13-201(5)(b), 59-13-300, 59-13-301(7)(a)</td>
<td></td>
</tr>
<tr>
<td>Division of Finance.....</td>
<td>Amount required</td>
<td>Refunds.</td>
<td>Nonhighway agricultural use refunds are claimed as refundable credits on State income tax returns or corporate franchise tax returns. After approval by the Tax Commission, refunds are paid by the Division of Finance out of the Transportation Fund.</td>
<td>59-13-202</td>
<td></td>
</tr>
<tr>
<td>Tax Commission.....</td>
<td>Appropriation</td>
<td>Administration and collection of motor-fuel taxes.</td>
<td>The amount appropriated to the State Tax Commission, the State Highway Patrol, the Division of Finance, and other state agencies outside the Department of Transportation may not exceed a combined total of $10,600,000.</td>
<td>59-13-201(5)(b), 59-13-301(7)(a), 63-49-19 (1)</td>
<td></td>
</tr>
</tbody>
</table>

### UTAH

<table>
<thead>
<tr>
<th>Fuel Type</th>
<th>Rate (cents)</th>
<th>Code</th>
<th>Section</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gasoline</td>
<td>24.5</td>
<td>59-13-201</td>
<td>59-13-102</td>
</tr>
<tr>
<td>Diesel</td>
<td>24.5</td>
<td>59-13-301</td>
<td>59-13-201</td>
</tr>
<tr>
<td>LPG</td>
<td>24.5</td>
<td>59-13-201</td>
<td>59-13-201</td>
</tr>
<tr>
<td>Gasohol</td>
<td>24.5</td>
<td>59-13-201</td>
<td>59-13-102</td>
</tr>
</tbody>
</table>

For "clean fuels", a reduced rate of 3/19 of the base rate is imposed, rounded up to the nearest penny.
### Provisions Governing the Disposition of State Motor-Fuel Tax Receipts

<table>
<thead>
<tr>
<th>Name of Fund or Agency</th>
<th>Amount or Proportion</th>
<th>Objects of Expenditure</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Restricted Revenue Account</strong></td>
<td>Amount equivalent to use State-owned boating facilities; and Division of Parks and Recreation costs for administering and enforcing State Boating Act.</td>
<td>The State Tax Commission determines the amount of motor fuel tax revenue received from motorboats registered under the State Boating Act.</td>
<td>59-13-201(6)</td>
</tr>
<tr>
<td><strong>Off-Highway Vehicle Account</strong></td>
<td>See remarks</td>
<td>Receives the lesser of 0.5 percent of motor-fuel receipts or $600,000. Distribution expires July 1, 2010. Also receives off-highway vehicle registration fees. (See Table MV-106.)</td>
<td>59-13-201(8); 41-22-19</td>
</tr>
<tr>
<td><strong>Department of Public Safety, Driver's License Division</strong></td>
<td>Appropriation</td>
<td>Law enforcement.</td>
<td>Refer to remarks above in Tax Commission Appropriation.</td>
</tr>
<tr>
<td><strong>Department of Finance</strong></td>
<td>Appropriation</td>
<td>Administration of Transportation Fund and related accounts.</td>
<td>Refer to remarks above in Tax Commission Appropriation.</td>
</tr>
<tr>
<td><strong>Travel Development</strong></td>
<td>Appropriation</td>
<td>Tourism.</td>
<td>Refer to remarks above in Tax Commission Appropriation.</td>
</tr>
<tr>
<td><strong>Remainder</strong></td>
<td>Distributed as follows:</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Class B &amp; C Roads Fund, State Transportation Commission</strong></td>
<td>25 percent</td>
<td>Maintenance and improvement of designated roads maintained by cities and counties.</td>
<td>Fund apportioned among counties, cities and towns as follows: 50 percent - based on mileage. 50 percent - based on population.</td>
</tr>
<tr>
<td><strong>Highway Rehabilitation Restricted Account, Department of Transportation</strong></td>
<td>2/11 of Fuel Tax Revenues</td>
<td>Highway rehabilitation.</td>
<td>27-12-128</td>
</tr>
<tr>
<td><strong>Department of Transportation</strong></td>
<td>Remainder</td>
<td>Construction, maintenance and administration of State highways.</td>
<td>59-13-201; 59-13-301</td>
</tr>
</tbody>
</table>

### Vermont Gasoline: 20 Cents

<table>
<thead>
<tr>
<th>Name of Fund</th>
<th>Amount</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Petroleum Cleanup Fund</strong></td>
<td>1 cent</td>
<td>Cleanup of underground storage tank spills. From petroleum distributor licensing fee.</td>
</tr>
<tr>
<td>Fish and Wildlife Fund</td>
<td>100 percent</td>
<td>Conservation and management of natural resources. Distribution decreases to 76 percent on June 30, 1998.</td>
</tr>
<tr>
<td>Department of Forests, Parks, and Recreation</td>
<td>See remarks</td>
<td>Conservation and management of natural resources. Distribution of 24 percent effective June 30, 1998.</td>
</tr>
</tbody>
</table>
### PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-FUEL TAX RECEIPTS

**Table:**

<table>
<thead>
<tr>
<th>NAME OF FUND OR AGENCY</th>
<th>AMOUNT OR PROPORTION</th>
<th>OBJECTS OF EXPENDITURE</th>
<th>REMARKS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Transportation Fund, State</td>
<td>Remainder</td>
<td>Distributed as follows:</td>
<td>This is a common fund receiving all revenues from motor-fuel taxes and motor-vehicle fees. (See Table MV-106.) Appropriations are from combined revenues.</td>
</tr>
</tbody>
</table>

**Virginia:**

<table>
<thead>
<tr>
<th>Fuel Type</th>
<th>Rate (Cents)</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gasoline</td>
<td>17.5</td>
<td>-</td>
</tr>
<tr>
<td>Diesel</td>
<td>16</td>
<td>-</td>
</tr>
<tr>
<td>LPG</td>
<td>16</td>
<td>-</td>
</tr>
<tr>
<td>CNG</td>
<td>16</td>
<td>-</td>
</tr>
<tr>
<td>Gasohol</td>
<td>17.5</td>
<td>Same as gasoline.</td>
</tr>
</tbody>
</table>

An additional 19.5 cents per gallon tax is imposed on fuel purchased for vehicles weighing 26,000 pounds or more or having 3 or more axles. A credit of 16 cents for all motor fuel or diesel, or 10 cents for LPG is granted for fuel purchased in the State. Not included in the rates shown are the fuel sales tax in certain local transportation districts and an additional 0.2 cent fee which is imposed on all fuel sold, delivered, or used in Virginia for the Virginia Petroleum Storage Tank Fund. This fee increases to 0.6 cent when the fund balance falls below $3,000,000 and resumes at 0.2 cent when the fund balance reaches $6,000,000.

**State Treasury.....**

| All | Distributed as follows: |  |

**Department of Motor Vehicles.....**

| Amount required | Refunds of tax. |

**Department of Aviation.....**

| Tax on aviation fuel | Promotion of aviation; construction and maintenance of airports. |

**Transportation Trust Fund.....**

| 2.5 cents gasoline, 1 cent diesel | Distributed as follows: Trust Fund receives proceeds of motor vehicle and sales tax increases effective after December 31, 1986. (See Tables MV-106 and S-106) |

**Commonwealth Port Fund.....**

| 4.2 percent | Port capital needs. |

**Commonwealth Airport Fund.....**

| 2.4 percent | Airport capital and operating expenditures. |

**Commonwealth Mass Transit Fund.....**

| 8.4 percent | Mass transit capital and operating expenditures. |

**Table Code:**

- **STATE CODE**: 23-3106(c); 23-3015
- **SECTION**: 58.1-2105; 58.1-2701; 58.1-2706; 58.1-1720; 62.1-44.34:13; 58.1-2146; 33.1-23.03:1; 33.1-23.03:2; 33.1-23.03:2
### PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-FUEL TAX RECEIPTS

<table>
<thead>
<tr>
<th>NAME OF FUND OR AGENCY</th>
<th>AMOUNT OR PROPORTION</th>
<th>OBJECTS OF EXPENDITURE</th>
<th>REMARKS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Highway Construction</td>
<td>85 percent</td>
<td>Highway construction, reconstruction and maintenance.</td>
<td></td>
</tr>
<tr>
<td>Trust Fund.....</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transportation Trust Fund.....</td>
<td>Remainder</td>
<td>Distributed as follows:</td>
<td></td>
</tr>
<tr>
<td>Department of Motor Vehicles.....</td>
<td>1 percent</td>
<td>Collection and administrative expenses.</td>
<td></td>
</tr>
<tr>
<td>Virginia Agricultural Foundation Fund.....</td>
<td>0.5 cent on agricultural fuel</td>
<td>Agricultural research.</td>
<td></td>
</tr>
<tr>
<td>Commission of Game and Inland Fisheries, Game Protection Funds.....</td>
<td>1.5 cents on commercial marine fuel</td>
<td>Game protection and activities of direct benefit to the boating public.</td>
<td>Of tax remaining after refunds made for commercial boats and ships. From tax paid by commercial fishing, oystering, clamming and crabbing; DOT receives 1.5 cents for construction, improvement and maintenance of public docks use by said boats.</td>
</tr>
<tr>
<td>Marine Resources Commission, Soil and Water Conservation Board, and Transportation Board...</td>
<td>See remarks</td>
<td>Improving public docks, Improving commercial and sport fisheries in State tidal waters, and environmental improvements.</td>
<td>From noncommercial marine use, a sum established by the General Assembly</td>
</tr>
<tr>
<td>Highway Maintenance and Operating Fund.....</td>
<td>Remainder</td>
<td>Distributed as follows:</td>
<td>Also receives motor-vehicle revenue. (See Table MV-106)</td>
</tr>
<tr>
<td>Counties not in State Secondary System.....</td>
<td>Appropriation</td>
<td>For construction and maintenance of county highways.</td>
<td>All but two counties (Arlington and Henrico) have elected to place their roads under State control.</td>
</tr>
<tr>
<td>Cities.....</td>
<td>Appropriation</td>
<td>Maintenance of streets, roads and bridges in cities and towns.</td>
<td>Paid annually to cities and towns (of more than 3,500 population) for maintenance and improvement, including construction and reconstruction on approved extensions of primary highways and other streets that meet minimum requirements as to type and width.</td>
</tr>
<tr>
<td>Department of Rail and Public Transportation.....</td>
<td>Appropriation</td>
<td>Mass transit aid to regional transportation commissions or local governments.</td>
<td></td>
</tr>
<tr>
<td>Department of Transportation.....</td>
<td>Appropriation</td>
<td>Highway maintenance, operations, planning, research, and administration. Truck weight enforcement.</td>
<td></td>
</tr>
<tr>
<td>Transportation Trust Fund.....</td>
<td>Remainder</td>
<td>Distributed as follows:</td>
<td>Trust Fund receives remainder of revenues not required for non-capital expenditures. These funds are not subject to the distribution shown above for revenues from the tax increases effective after December 31, 1986.</td>
</tr>
<tr>
<td>Department of Rail and Public Transportation.....</td>
<td>Appropriation</td>
<td>See above.</td>
<td></td>
</tr>
<tr>
<td>Department of Transportation.....</td>
<td>Remainder</td>
<td>Highway construction, reconstruction and maintenance.</td>
<td></td>
</tr>
</tbody>
</table>
## PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-FUEL TAX RECEIPTS

<table>
<thead>
<tr>
<th>NAME OF FUND OR AGENCY</th>
<th>AMOUNT OR PROPORTION</th>
<th>OBJECTS OF EXPENDITURE</th>
<th>REMARKS</th>
<th>STATE CODE</th>
<th>SECTION</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>WASHINGTON</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gasoline: 23 Cents</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>82.36.025</td>
<td></td>
</tr>
<tr>
<td>Diesel: 23 Cents</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>82.38.030</td>
<td></td>
</tr>
<tr>
<td>LPG: None</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>82.36.025</td>
<td></td>
</tr>
<tr>
<td>Gasohol: 23 Cents</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>82.38.075</td>
<td></td>
</tr>
<tr>
<td>Motor Vehicle Fund.....</td>
<td>All</td>
<td>All</td>
<td>Note: Although the Motor Vehicle Fund receives both motor-fuel and motor-vehicle revenues, the allocations are not commingled. See Table MV-106 for disposition of the motor-vehicle revenue share.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Department of Licensing....</td>
<td>Amount required</td>
<td>Refund of tax claimed for nonhighway use.</td>
<td></td>
<td>82.36.280; 82.36.410;</td>
<td>82.38.290</td>
</tr>
<tr>
<td>State Treasurer, State Auditor, and Department of Licensing.....</td>
<td>Appropriation</td>
<td>Collection and administration of the tax.</td>
<td></td>
<td>46.68.090</td>
<td></td>
</tr>
<tr>
<td>State General Fund, Marine Fuel Tax Refund Account.....</td>
<td>1.139 percent</td>
<td>Pay refunds claimed and marine study costs. Remaining unrefunded amount is transferred to fund the acquisition of marine facilities.</td>
<td>Subsequent amounts to be determined by study, the results of which shall be reviewed at least once every four years and revision made when required.</td>
<td>79A.25.040</td>
<td></td>
</tr>
<tr>
<td>Off-Road Vehicle (ORV) Accounts.....</td>
<td>1.0 percent</td>
<td>Expended for off-road vehicle trail and area related purposes plus administrative and coordinative expenditures of the Interagency Committee for Outdoor Recreation (IAC).</td>
<td>Department of Licensing may retain up to 18 percent for administration. Twenty percent to Department of Natural Resources for ORV user education and information. Remainder reverts to IAC.</td>
<td>46.09.170</td>
<td></td>
</tr>
<tr>
<td>Snowmobile Account.....</td>
<td>Amount required.</td>
<td>Expended for snowmobile facilities.</td>
<td>Receives fuel used in snowmobiles estimated as 135 gallons times the number of registered snowmobiles (46.10.170). Distribution amount is 3 percent to the Department of Licensing to cover administrative costs; 97 percent to the snowmobile account to be distributed by the Parks and Recreation Commission for acquisition, development, operation and maintenance of snowmobile facilities.</td>
<td>46.10.150</td>
<td></td>
</tr>
<tr>
<td>Aeronautics Account.....</td>
<td>0.028 percent and 6.5 cent aviation fuel tax</td>
<td>For airport construction, modernization and administration. Also refunds for fuels sold to exempt aircraft (primarily Federal aircraft).</td>
<td></td>
<td>82.36.415; 82.42.090</td>
<td></td>
</tr>
<tr>
<td>State Highway Program.....</td>
<td>44.3870 percent</td>
<td>Subject to legislative appropriation for highway purposes of the State including: construction, maintenance and administration of all State highways, including city streets; traffic control; limited operation of ferries and debt service on bonds sold for these purposes. Construction and improvement of State highways in urban areas and payment of principal and interest on highway bonds. Payment of interest and redemption of Motor Vehicle Fund tax revenue bonds.</td>
<td>Also receives certain motor-vehicle revenues. (See Table MV-106) A minimum of 0.3 percent shall be spent on the planning accommodation-establishment and maintenance of trail facilities along existing highways for pedestrians, equestrians and bicyclists, such trails declared to be for highway, road and street purposes.</td>
<td>46.68.130</td>
<td>47.30.030</td>
</tr>
</tbody>
</table>

TABLE MF-106
STATUS AS OF JANUARY 1, 2001
## PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-FUEL TAX RECEIPTS

Based on information obtained from state authorities and from state law codes as of January 1, 2001.

<table>
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<tr>
<th>NAME OF FUND OR AGENCY</th>
<th>AMOUNT OR PROPORTION</th>
<th>OBJECTS OF EXPENDITURE</th>
<th>REMARKS</th>
</tr>
</thead>
<tbody>
<tr>
<td>State Highway Program, Special Category C</td>
<td>3.2609 percent</td>
<td>Provides bond financing for high cost projects.</td>
<td></td>
</tr>
<tr>
<td>Urban Arterial Trust Account</td>
<td>7.5597 percent</td>
<td>Arterial Improvement Program:</td>
<td>Funds programs to improve mobility and safety. Cities or counties within urban areas, and cities with population of 5,000 or greater. Small City Program: City or town with population less than 5,000. Preserve and improve roadway system. Pedestrian Safety and Mobility Program: Funds to enhance and promote pedestrian mobility and safety. City Hardship Assistance Program: Funding to offset extraordinary costs associated with transfer of state highways to cities with population less than 20,000. Projects selected based on structural condition and accident experience.</td>
</tr>
<tr>
<td>Transportation Improvement Account</td>
<td>5.6739 percent</td>
<td>Funding for cities with a population greater than 5,000, urban counties, and Transportation Benefit Districts. Projects address congestion caused by economic development or fast growth.</td>
<td></td>
</tr>
<tr>
<td>Counties</td>
<td>19.2287 percent</td>
<td>State aid for county roads. Construction and maintenance of county roads including bridges and ferries; cooperation with Federal or State governments; interest and redemption of county road bonds; limited operation of ferries. Allotments to Franklin and Grant Counties subject to deductions; amount deducted remains in Motor Vehicle Fund for State highway purposes; also debt service on Columbia River Basin Bonds. Same remark as for cities and towns (trails) except the requirement to spend the minimum amount (0.42 percent) is made inapplicable to counties to which the 0.42 percent allotted is equal to or less than $3,000 in any year. Allotted and paid monthly to individual counties according to formula specified by law; all of tax from San Juan County and 50 percent of tax from Island County refunded to respective county. The remainder distributed among the 39 counties: factors of 30 percent each based on population, road costs and money needs; State may set aside any portion of these funds required to match Federal-aid and other county road projects when work is performed by the State. Prior to final distribution, a maximum of $1,000,000 per biennium is paid to Pierce, Whatcom, Skagit counties for ferry operations. 1.5 percent is deducted to fund State DOT supervision on county roads, and 0.33 percent is deducted to fund counties' share of costs of highway jurisdiction and related studies.</td>
<td></td>
</tr>
<tr>
<td>Cities</td>
<td>10.6961 percent</td>
<td>State aid for city streets. Construction and maintenance of streets including bridges and ferries; interest and redemption of general obligation city street bonds. Not less than 0.42 percent shall be spent on the planning, accommodation, establishment and maintenance of trail facilities along existing highways for pedestrians, equestrians and bicyclists, such trails declared to be for highway, road and street purposes. 31.86 percent of the distribution is restricted for construction improvement, chip sealing, seal-coating, and repair for arterial highways and city streets. Allotted and paid monthly to incorporated cities and towns on basis of population. State may set aside portion of these funds required to match Federal-aid and other projects forming extensions of the State highway system when work is performed by the State. 1.5 percent of allotment is deducted to fund State DOT supervision of work and expenditures on city streets, including Federal-aid programs. Highway jurisdiction and related studies. 1.0 percent is deducted for related studies. 1.0 percent is deducted for City Hardship Assistance Program to finance additional maintenance responsibilities for streets and roads acquired from the State highway systems.</td>
<td></td>
</tr>
<tr>
<td>Puget Sound Ferry Operation Account</td>
<td>2.3283 percent</td>
<td>To be used for the operation and maintenance of the ferry system and to supplement ferry revenues, subject to legislative appropriation. Any sums accruing in excess of appropriation shall be available to the Transportation Commission for State highway purposes.</td>
<td></td>
</tr>
<tr>
<td>NAME OF FUND OR AGENCY</td>
<td>AMOUNT OR PROPORION</td>
<td>OBJECTS OF EXPENDITURE</td>
<td>REMARKS</td>
</tr>
<tr>
<td>------------------------</td>
<td>---------------------</td>
<td>------------------------</td>
<td>---------</td>
</tr>
<tr>
<td>Puget Sound Ferry Capital Construction Account.....</td>
<td>2.3726 percent</td>
<td>Principal and interest on ferry system and Hood Canal Bridge revenue bonds issued by Washington Transportation Commission. Remainder for construction of ferries and facilities</td>
<td>46.68.090 47.60.505</td>
</tr>
<tr>
<td>Rural Arterial Trust Program.....</td>
<td>2.5363 percent</td>
<td>Construction and improvement of county major and minor collectors in rural areas, construction of replacement bridges on access roads in rural areas, and for administration of the program. State is divided into five regions and funds available are allocated: one-third in ratio of region's rural area to State rural area total and two-thirds in ratio of region's county major and minor collectors' mileage to State rural area major and minor collectors' mileage.</td>
<td>36.79.020 36.79.040 46.68.090</td>
</tr>
<tr>
<td>County Arterial Preservation Program.....</td>
<td>1.9565 percent</td>
<td>For improvements to sustain structural safety and operational integrity of county arterials. Funds are distributed by County Road Administration Board based on number of paved arterial lane miles in unincorporated areas of counties.</td>
<td>46.68.090</td>
</tr>
<tr>
<td>WEST VIRGINIA</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gasoline: 25.65 Cents</td>
<td>-</td>
<td>-</td>
<td>20.5¢ in § 11-14-3; 4.85¢ in § 11-15A-13 See remarks</td>
</tr>
<tr>
<td>Diesel: 25.65 Cents</td>
<td>-</td>
<td>-</td>
<td>Same as gasoline. See remarks</td>
</tr>
<tr>
<td>LPG: 25.65 Cents</td>
<td>-</td>
<td>-</td>
<td>Same as gasoline. See remarks</td>
</tr>
<tr>
<td>Gasohol: 25.65 Cents</td>
<td>-</td>
<td>-</td>
<td>Same as gasoline. See remarks</td>
</tr>
<tr>
<td>Rates shown include a 20.5 cent fixed rate and a variable rate (4.85 cents in 1996) determined by applying a 5 percent sales tax rate to an annually determined wholesale price (minimum 97 cents per gallon).</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Internal Auditing Division, Department of Tax and Revenue.....</td>
<td>Amount required</td>
<td>Refunds, collection and administration.</td>
<td>All motor-fuel taxes are paid into the State Treasury and are to be used only for the purpose of construction, reconstruction, maintenance and repair of highways; interest and sinking fund payments on State bonds issued for road purposes. Constitution: Art. 6, Section 52</td>
</tr>
<tr>
<td>Federal Aid Highway Matching Funds.....</td>
<td>5 Cents</td>
<td>Used to match federal money available for highway purposes.</td>
<td>11-14-16</td>
</tr>
<tr>
<td>State Road Fund .....</td>
<td>Remainder</td>
<td>Distributed as follows: Road fund also receives motor-vehicle revenues. (See Table MV-106)</td>
<td>Constitution: Art. 6, Section 52</td>
</tr>
<tr>
<td>Industrial Access Road Fund.....</td>
<td>0.75 percent</td>
<td>Constructing and maintaining industrial access roads. At end of each fiscal year, all unused moneys in the fund revert to State Road Fund.</td>
<td>17-3A-1</td>
</tr>
<tr>
<td>State Road Fund .....</td>
<td>Remainder</td>
<td>Distributed as follows: Interest and redemption payments on State highway bonds; construction and maintenance of State expressway and trunkline highways; administrative expenses of the Department.</td>
<td>11-14B-11, 17-3-1 11-14-15, 11-14A-13</td>
</tr>
<tr>
<td>9/14</td>
<td>Unless necessary for bond requirements, taxes collected shall be used for feeder and State and local service road purposes.</td>
<td>11-14-15 11-14A-13</td>
<td></td>
</tr>
</tbody>
</table>
### PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-FUEL TAX RECEIPTS

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<th>OBJECTS OF EXPENDITURE</th>
<th>REMARKS</th>
</tr>
</thead>
<tbody>
<tr>
<td>WISCONSIN</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gasoline: 26.4 Cents</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Diesel: 26.4 Cents</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>LPG: 19.3 Cents</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Gasohol: 26.4 Cents</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Conservation Fund, Department of Natural Resources...</td>
<td>See remarks</td>
<td>Recreational boating, snowmobile trails and ATV trails.</td>
<td>Receives revenue generated by motorboats, snowmobiles, and ATV's. Motorboat use is calculated as 1.4 times 50 gallons times the number of registered motorboats. Snowmobile use is calculated as 1.4 times 50 gallons times the number of registered snowmobiles. ATV use is calculated as 25 gallons times the number of registered ATV's.</td>
</tr>
<tr>
<td>Transportation Fund...</td>
<td>Remainder</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>FY 2001 appropriations</td>
<td>Distributed as follows:</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Department of Revenue...</td>
<td>$1,097,400 Motor-fuel tax administration.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Dept of Natural Resources...</td>
<td>$15,062,800 Snowmobile trail areas, all terrain vehicle, and boating facilities and enforcement.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Department of Commerce</td>
<td>$76,400 Administration of mobile home titling.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Local governments....</td>
<td>$1,057,400 Distribution of Terminal tax.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Department of Transportation, Local aids (Counties, Cities, Villages, Towns, Individuals, and Organizations).....</td>
<td>$348,521,000 Local transportation aids. Includes highways, connecting highways, flood damage, lift bridge, and county forest roads.</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>$1,168,86,200 Mass transportation Includes transit operating aids, demand management and ridesharing, and elderly and handicapped aids.</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>$1,040,800 Expressway policing aids.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Local transportation assistance...</td>
<td>$18,917,100 Railroad and airport development, Amtrak demo project.</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>$995,200 Harbor assistance aid.</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>$29,803,500 Local road and bridge improvements.</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>$750,000 Multimodal Transportation Studies.</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>$3,500,000 Facilities' economic assistance and development.</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>$1,168,86,200 Mass transportation</td>
<td>25.29</td>
</tr>
<tr>
<td></td>
<td></td>
<td>$1,250,000 Conservation Reserves</td>
<td>78.01; 78.015</td>
</tr>
</tbody>
</table>

Variable tax computed annually and based on the U.S. Consumer Price Index for all urban consumers. Tax rate is recomputed and published prior to April 1 of each year.
### PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-FUEL TAX RECEIPTS

**NAME OF FUND OR AGENCY** | **AMOUNT OR PROPORTION** | **OBJECTS OF EXPENDITURE** | **REMARKS**
--- | --- | --- | ---
State highway facilities.... | $290,594,400 | Major highway development, existing highway improvement, Interstate construction and rehabilitation. | See Table MV-106 for amount retained by a trustee for debt service of highway revenue bonds.

| | | | |
| | | | |
Gen:eral transportation operations..... | $50,145,500 | Planning, administration and management activities of the Department of Transportation. | |

**DEBT SERVICE** | **AMOUNT** | **OBJECTS OF EXPENDITURE** | **REMARKS**
--- | --- | --- | ---
Debt service.... | $108,592,600 | Principal and interest payments on general obligation bonds for transportation facilities and buildings. | |

**WYOMING**

Gasoline: 14 Cents

- - - 

§39-17-104(a) = 11¢ thru 6/30/02 thereafter 13¢; §39-17-104(d) = 2¢ thru 6/30/02; §39-17-104(c) = 1¢ 

See Remarks

Diesel: 14 Cents

- - - 

§39-17-204(a) = 11¢ thru 6/30/02 thereafter 13¢; §39-17-204(c) = 2¢ thru 6/30/02; §39-17-104(b) = 1¢ 

See Remarks

LPG: None

- - - 

See Table S-106.

Gasohol: 14 Cents

- - - 

§39-17-104(a) = 11¢ thru 6/30/02 thereafter 13¢; §39-17-104(d) = 2¢ thru 6/30/02; §39-17-104(c) = 1¢ 

See Remarks

Department of Transportation

All Distributed as follows: §39-17-111 = Gasoline/Gasohol Distribution; §39-17-211= Diesel Fuel Distribution 

See Remarks

Corrective Action


§39-17-104(c) 

A like amount of 1¢ motor fuel collections is diverted from WYDOT’s Ear-Marked Account and gas Severance Taxes to Wyoming’s Department of Environmental Quality for “Corrective Action and Financial Responsibility concerning Leaking Underground Motor Fuel storage facilities. One cent additional tax ceases when the balance of the ‘Corrective Action Account’ and the Environmental Pollution Financial Responsibility Account” each exceeds $10,000,000. The Tax resumes after the balance in either account drops below $4,000,000. 

§35-17-1424 §35-11-1427

Corrective and Environmental Responsibility Account..... for Corrective Action

Distribution based on the ratio of a municipality’s population to the total population of all municipalities within the state.

§35-17-204(b) 

State oil and gas Severance Taxes to Wyoming’s Department of Environmental Quality for “Corrective Action and Financial Responsibility concerning Leaking Underground Motor Fuel storage facilities. One cent additional tax ceases when the balance of the ‘Corrective Action Account’ and the Environmental Pollution Financial Responsibility Account” each exceeds $10,000,000. The Tax resumes after the balance in either account drops below $4,000,000. 

§35-11-1424

Policy Financial from Ear-Marked Rev for Corrective Action

Distributed as follows: 1/3 according to area, 1/3 according to rural population, and 1/3 according to the most recent assessed valuation.

§35-17-104(c) 

A like amount of 1¢ motor fuel collections is diverted from WYDOT’s Ear-Marked Account and gas Severance Taxes to Wyoming’s Department of Environmental Quality for “Corrective Action and Financial Responsibility concerning Leaking Underground Motor Fuel storage facilities. One cent additional tax ceases when the balance of the ‘Corrective Action Account’ and the Environmental Pollution Financial Responsibility Account” each exceeds $10,000,000. The Tax resumes after the balance in either account drops below $4,000,000. 

§35-11-1427

State Highway Fund.... Amount required Collection and administrative expenses. Deduction not to exceed 2 percent. Remainder

County Road Funds.... 20 percent Improvement and maintenance of county roads. Distributed as follows: 1/3 according to area, 1/3 according to rural population, and 1/3 according to the most recent assessed valuation.

Municipal Street Fund.... 5 percent Improvement and maintenance of municipal streets. Distribution based on the ratio of a municipality’s population to the total population of all municipalities within the state.

State Highway Fund.... 75 percent Maintenance and construction of State highways.

11 cents (gasoline) Distributed as follows: Includes distribution of gasohol revenues. Also includes distribution of sales and use taxes on LPG and CNG to State Highway Fund. (See Table S-106).
# PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-FUEL TAX RECEIPTS

Based on information obtained from state authorities and from state law codes. Status as of January 1, 2001.

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<th>OBJECTS OF EXPENDITURE</th>
<th>REMARKS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cities, Towns, Counties</td>
<td>Net receipts from aviation use</td>
<td>Maintenance of airports.</td>
<td>After deduction for collection and administrative expenses, remainder is distributed to the city, town or county where the airport is located.</td>
</tr>
<tr>
<td>Department of Commerce</td>
<td>See remarks</td>
<td>To improve snowmobile trails.</td>
<td>Deduct an amount collected on fuel used in snowmobiles, computed by multiplying the number of snowmobiles for which registration and user fees have been paid during the current fiscal year under W.S. 31-2-404(a)(i) and 31-2-409(a)(ii) times $16.25 plus the number of snowmobiles for which registration fees have been paid during the current fiscal year under W.S. 31-2-404(a)(i) times $32.50. The amount computed shall be credited to an account within the earmarked revenue fund to be expended by the Department of State Parks and Cultural Resources to improve snowmobile trails. Until June 30, 2003, deduct an amount collected on fuel used in motorboats, computed by multiplying the number of motorboats numbered during the current fiscal year under W.S. 41-13-102 and five thousand (5,000) nonresident motorboats times $16.25. The amount computed shall be credited to an account within the earmarked revenue fund to be expended by the Department of State Parks and Cultural Resources to improve facilities for use by motorboats and motorboat users at State parks and State recreation areas and to provide grants to governmental entities for improvement of publicly owned boating facilities at public parks and recreational facilities.</td>
</tr>
<tr>
<td>Department of Commerce</td>
<td>See remarks</td>
<td>Improvement of publicly owned boating facilities</td>
<td>Until June 30, 2003, deduct an amount collected on fuel used in motorboats, computed by multiplying the number of motorboats numbered during the current fiscal year under W.S. 41-13-102 and five thousand (5,000) nonresident motorboats times $16.25. The amount computed shall be credited to an account within the earmarked revenue fund to be expended by the Department of State Parks and Cultural Resources to improve facilities for use by motorboats and motorboat users at State parks and State recreation areas and to provide grants to governmental entities for improvement of publicly owned boating facilities at public parks and recreational facilities.</td>
</tr>
<tr>
<td>County Roads</td>
<td>13.5 percent</td>
<td>Improvement and maintenance of county roads.</td>
<td>Distributed as follows: 1/3 according to area, 1/3 according to rural population, and 1/3 according to the most recent assessed valuation.</td>
</tr>
<tr>
<td>County Road Fund</td>
<td>14 percent</td>
<td>Distributed as follows:</td>
<td>The department shall allocate to each county a share based 50 percent upon the ratio which the rural population of each county including the population within the cities and towns with less than one thousand four hundred (1,400) bears to the total rural population of the State according to the last federal census and 50 percent on the ratio which the area of the county bears to the total area of the State. Any interest earned on invested funds allocated to counties shall be retained by each county and shall be used for project costs as provided by W.S. 24-2-110(a);</td>
</tr>
<tr>
<td>State Highway Fund</td>
<td>See Remarks</td>
<td>Counties' contribution to the Technology Transfer Center.</td>
<td>Except that an amount equal to the contribution required of the counties for the cost of the university's technology transfer program under W.S. 21-17-115(a)(ii) or</td>
</tr>
<tr>
<td>Incorporated Cities and Towns</td>
<td>15 percent</td>
<td>Construction and maintenance of streets and alleys.</td>
<td>Allocated 75 percent based on the location of gasoline sales, and 25 percent on population.</td>
</tr>
<tr>
<td>State Highway Fund</td>
<td>See remarks</td>
<td>Cities' and towns' contribution to the Technology Transfer Center.</td>
<td>To the highway fund, an amount equal to the contribution required of the cities and town for the cost of the university's technology transfer program under W.S. 21-17-115(a)(iii) or $31,250.00, whichever is less.</td>
</tr>
<tr>
<td>State Highway Fund</td>
<td>57.5 percent</td>
<td>Construction/Maintenance/Enforcement</td>
<td>Wyoming Constitutional Provision Article 15 Section 016 shows the disposition of fees, excises and license taxes on vehicles and gasoline. No moneys derived from fees, excises, or license taxes levied by the State and exclusive of registration fees and licenses or excise taxes imposed by a county or municipality relating to registration, operation or use of vehicles on public highways, streets or alleys, or to fuels used for propelling such vehicles, shall be expended for other than cost of administering such laws, statutory refunds and adjustments allowed therein, payment of highway obligations, costs for construction, reconstruction, maintenance and repair of public highways, county roads, bridges, and streets, alleys and bridges in cities and towns, and expense of enforcing state traffic laws.</td>
</tr>
<tr>
<td>STATE</td>
<td>TYPE</td>
<td>TERM</td>
<td>RATE ($)</td>
</tr>
<tr>
<td>------------</td>
<td>----------------------------------------------------------------------</td>
<td>-----------------------</td>
<td>----------</td>
</tr>
<tr>
<td>Alabama</td>
<td>License filing fee, gasoline, License filing fee, special fuels</td>
<td>Continuous</td>
<td>5.00</td>
</tr>
<tr>
<td></td>
<td>License for brands sold</td>
<td>Oct. 1 - Sept. 30</td>
<td>10.00</td>
</tr>
<tr>
<td>Alaska</td>
<td>Qualified dealers must be licensed and bonded</td>
<td>Annual (fiscal year)</td>
<td>-</td>
</tr>
<tr>
<td>Arizona</td>
<td>Distributor license</td>
<td>Annual</td>
<td>50.00</td>
</tr>
<tr>
<td>Arkansas</td>
<td>Operating license, gasoline distributor</td>
<td>Continuous</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Operating license, distillate special fuels distributor</td>
<td>Continuous</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Operating license, liquefied gas special fuels supplier</td>
<td>Continuous</td>
<td>-</td>
</tr>
<tr>
<td>Liquefied Petroleum Gas Board</td>
<td>permit-Class 8</td>
<td>Annual</td>
<td>100.00</td>
</tr>
<tr>
<td>California</td>
<td>Distributor license, gasoline, Producer and broker license</td>
<td>Continuous</td>
<td>-</td>
</tr>
<tr>
<td>Colorado</td>
<td>Fuel license for any fuel</td>
<td>Continuous</td>
<td>10.00</td>
</tr>
<tr>
<td></td>
<td>Additional locations</td>
<td>5.00</td>
<td></td>
</tr>
<tr>
<td>Connecticut</td>
<td>Distributor license</td>
<td>Continuous</td>
<td>-</td>
</tr>
<tr>
<td>Delaware</td>
<td>Gasoline distributor license</td>
<td>July 1 - June 30</td>
<td>10.00</td>
</tr>
<tr>
<td></td>
<td>Special fuel supplier license</td>
<td>July 1 - June 30</td>
<td>10.00</td>
</tr>
<tr>
<td>Dist. of Col.</td>
<td>Importer license</td>
<td>July 1 - June 30</td>
<td>5.00</td>
</tr>
<tr>
<td>Florida</td>
<td>Operating license</td>
<td>Annual</td>
<td>30.00</td>
</tr>
<tr>
<td>Georgia</td>
<td>Distributor license</td>
<td>Continuous</td>
<td>10.00</td>
</tr>
<tr>
<td>Hawaii</td>
<td>Distributor license</td>
<td>Continuous</td>
<td>-</td>
</tr>
<tr>
<td>Idaho</td>
<td>Operating license</td>
<td>Continuous</td>
<td>50.00</td>
</tr>
<tr>
<td>Illinois</td>
<td>Distributor license</td>
<td>Continuous</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Special fuel supplier license</td>
<td>Continuous</td>
<td>-</td>
</tr>
<tr>
<td>Indiana</td>
<td>Licensed distributor</td>
<td>Continuous</td>
<td>varies</td>
</tr>
<tr>
<td>Iowa</td>
<td>Suppliers or restrictive suppliers license</td>
<td>Continuous</td>
<td>-</td>
</tr>
<tr>
<td>Kansas</td>
<td>Distributor license (gasoline, diesel)</td>
<td>Continuous</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Retailer license</td>
<td>Continuous</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Manufacturer license</td>
<td>Continuous</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Importer license</td>
<td>Continuous</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Manufacturer license</td>
<td>Continuous</td>
<td>-</td>
</tr>
</tbody>
</table>
## STATE LICENSES AND FEES IMPOSED ON WHOLESALE DISTRIBUTORS OF MOTOR FUEL

**TABLE MF-107**

**STATUS AS OF JANUARY 1, 2001**

<table>
<thead>
<tr>
<th>STATE</th>
<th>TYPE</th>
<th>TERM</th>
<th>RATE ($)</th>
<th>ADMINISTRATIVE AGENCY</th>
<th>DISPOSITION OF REVENUE</th>
<th>REMARKS</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Kentucky</td>
<td>Gasoline dealer license</td>
<td>Continuous</td>
<td>-</td>
<td>Revenue Cabinet</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Special fuel dealer license</td>
<td>Continuous</td>
<td>-</td>
<td>Revenue Cabinet</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Liquefied petroleum gas dealer license</td>
<td>Continuous</td>
<td>-</td>
<td>Revenue Cabinet</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Louisiana</td>
<td>Special fuel suppliers license</td>
<td>Continuous</td>
<td>-</td>
<td>Department of Revenue</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Maine</td>
<td>Distributor certificate</td>
<td>Continuous</td>
<td>-</td>
<td>State Tax Assessor</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Exporter certificate</td>
<td>Continuous</td>
<td>-</td>
<td>State Tax Assessor</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Importer certificate</td>
<td>Continuous</td>
<td>-</td>
<td>State Tax Assessor</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Maryland</td>
<td>Operating license, gasoline dealer</td>
<td>Annual, expires on May 31</td>
<td>-</td>
<td>Comptroller, Motor Fuel Tax Division</td>
<td>Transportation Trust Fund, Waterways Improvement Fund, Fisheries Research and Development Fund</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Massachusetts</td>
<td>Distributor license</td>
<td>Calendar year</td>
<td>100.00</td>
<td>Department of Revenue</td>
<td>Highway Fund</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Supplier/user/seller special fuel license</td>
<td>Calendar year</td>
<td>1.00</td>
<td>Department of Revenue</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Unwholesaler importer license</td>
<td>Calendar year</td>
<td>100.00</td>
<td>Department of Revenue</td>
<td>Highwy Fund</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Exporter license</td>
<td>Calendar year</td>
<td>100.00</td>
<td>Department of Revenue</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Michigan</td>
<td>Operating license, supplier terminal, or refinery</td>
<td>Calendar year</td>
<td>10.00</td>
<td>Department of Treasury, Motor Fuel Tax Division</td>
<td>General Fund</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Operating license, exporter</td>
<td>Calendar year</td>
<td>10.00</td>
<td>Motor Fuel Tax Division</td>
<td>General Fund</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Operating license, liquid fuel hauler</td>
<td>Calendar year</td>
<td>10.00</td>
<td>Motor Fuel Tax Division</td>
<td>General Fund</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Exemption certificate</td>
<td>Calendar year</td>
<td>10.00</td>
<td>Motor Fuel Tax Division</td>
<td>General Fund</td>
<td>-</td>
</tr>
<tr>
<td>Minnesota</td>
<td>Operating license</td>
<td>July 1 - June 30</td>
<td>25.00</td>
<td>Department of Revenue, Petroleum Division</td>
<td>General Fund</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Mississippi</td>
<td>Operating license</td>
<td>Continuous</td>
<td>-</td>
<td>State Tax Commission</td>
<td>General Fund</td>
<td>Rate ranges from $50 to $250 in relation to storage capacity.</td>
</tr>
<tr>
<td></td>
<td>Storage license</td>
<td>Calendar year</td>
<td>Varies</td>
<td>City or County Tax Collector</td>
<td>General Fund</td>
<td>-</td>
</tr>
<tr>
<td>Missouri</td>
<td>Supplier license</td>
<td>Continuous</td>
<td>-</td>
<td>Department of Revenue</td>
<td>Highway Fund</td>
<td>-</td>
</tr>
<tr>
<td>Montana</td>
<td>Operating license</td>
<td>Calendar year</td>
<td>See remarks</td>
<td>Department of Commerce, Business Regulations, Weights and Measures Division</td>
<td>State Special Revenue Fund</td>
<td>Fee of $3 to $20 per meter (depending on size and type) is in lieu of an inspection fee, and is collected in the same manner as fees on all other license.</td>
</tr>
<tr>
<td>Nebraska</td>
<td>Motor vehicle fuel tax license</td>
<td>Continuous</td>
<td>10.00</td>
<td>Department of Revenue</td>
<td>Highway Cash fund</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Diesel Tax License</td>
<td>Continuous</td>
<td>10.00</td>
<td>Department of Revenue</td>
<td>Highway Cash fund</td>
<td>-</td>
</tr>
<tr>
<td>Nevada</td>
<td>Motor fuel dealer's license</td>
<td>Continuous</td>
<td>5.00</td>
<td>Department of Taxation</td>
<td>Highwy Fund</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Special fuel supplier's license</td>
<td>Continuous</td>
<td>-</td>
<td>Department of Motor Vehicles and Public Safety, Motor Carrier Division</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>New Hampshire</td>
<td>Distributor license</td>
<td>Continuous</td>
<td>-</td>
<td>Department of Safety, Road Toll Administration</td>
<td>Highway Fund</td>
<td>-</td>
</tr>
<tr>
<td>New Jersey</td>
<td>Distributor license</td>
<td>3 Years</td>
<td>450.00</td>
<td>Department of Treasury, General Fund</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Importer license</td>
<td>3 Years</td>
<td>450.00</td>
<td>Division of Taxation</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Exporter license</td>
<td>3 Years</td>
<td>450.00</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Gasoline jobber license</td>
<td>3 Years</td>
<td>450.00</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Wholesaler license</td>
<td>3 Years</td>
<td>450.00</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Motor fuel transporter license</td>
<td>Annual</td>
<td>50.00</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Storage facility operator license</td>
<td>Annual</td>
<td>150.00</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Seller/user of special fuel</td>
<td>3 Years</td>
<td>150.00</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>New Mexico</td>
<td>Operating registration</td>
<td>Continuous</td>
<td>-</td>
<td>Department of Taxation and Revenue, Returns Processing Division</td>
<td>-</td>
<td>Registration issued after filing of bond.</td>
</tr>
</tbody>
</table>

---

1/ Based on information obtained from state authorities and on the laws of the states.
STATE LICENSES AND FEES IMPOSED
ON WHOLESALE DISTRIBUTORS OF MOTOR FUEL 1/

Based on information obtained from state authorities and on the laws of the states. Status as of January 1, 2001.

<table>
<thead>
<tr>
<th>STATE</th>
<th>TYPE</th>
<th>TERM</th>
<th>RATE ($2)</th>
<th>ADMINISTRATIVE AGENCY</th>
<th>DISPOSITION OF REVENUE 2/</th>
<th>REMARKS</th>
</tr>
</thead>
<tbody>
<tr>
<td>New York</td>
<td>Distributor registration</td>
<td>-</td>
<td>-</td>
<td>Department of Taxation and Finance, Audit Division</td>
<td>-</td>
<td>No license, but distributors must be registered.</td>
</tr>
<tr>
<td>North Carolina</td>
<td>Distributor license, gasoline</td>
<td>Continuous</td>
<td>-</td>
<td>Department of Revenue</td>
<td>-</td>
<td>If not licensed, tax must be paid to supplier at time of purchase.</td>
</tr>
<tr>
<td></td>
<td>Supplier license, special fuel</td>
<td>Continuous</td>
<td>-</td>
<td>Department of Revenue</td>
<td>-</td>
<td>Tax must be paid to supplier by bulk user or reseller.</td>
</tr>
<tr>
<td>North Dakota</td>
<td>Motor Vehicle Fuel Tax License</td>
<td>Continuous</td>
<td>20.00</td>
<td>Tax Commissioner, Motor Fuel Tax Section</td>
<td>Highway Tax Distribution Fund: State highways 63%; county roads and city streets 37%.</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Special Fuel Tax License fuels</td>
<td>Continuous</td>
<td>20.00</td>
<td>Tax Commissioner, Motor Fuel Tax Section</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Liquified Petroleum Gas Tax License</td>
<td>Continuous</td>
<td>20.00</td>
<td>Tax Commissioner, Motor Fuel Tax Section</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Aviation Fuel Tax License</td>
<td>Continuous</td>
<td>20.00</td>
<td>Tax Section</td>
<td>Aeronautics Commission Fund</td>
<td>-</td>
</tr>
<tr>
<td>Ohio</td>
<td>Operating license</td>
<td>Continuous</td>
<td>-</td>
<td>Department of Taxation</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Oklahoma</td>
<td>Fuel Vendor License</td>
<td>Continuous</td>
<td>-</td>
<td>Oklahoma Tax Commission</td>
<td>Retained by Tax Commission to defray unpaid accounts</td>
<td>-</td>
</tr>
<tr>
<td>Oregon</td>
<td>Operating license</td>
<td>Continuous</td>
<td>-</td>
<td>Department of Transportation</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Pennsylvania</td>
<td>Distributor permit</td>
<td>June 1 - May 31</td>
<td>-</td>
<td>Department of Revenue, Bureau of Motor Fuel Taxes.</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Rhode Island</td>
<td>Operating license, distributor and exporter</td>
<td>Continuous</td>
<td>-</td>
<td>Department of Administration, Division of Taxation</td>
<td>General Fund</td>
<td>-</td>
</tr>
<tr>
<td>South Carolina</td>
<td>Fuel Vendor</td>
<td>Continuous</td>
<td>-</td>
<td>Department of Revenue</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>South Dakota</td>
<td>Distributor license</td>
<td>Annual</td>
<td>-</td>
<td>Department of Revenue, Motor Vehicle Division</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Tennessee</td>
<td>Operating permit</td>
<td>Continuous</td>
<td>-</td>
<td>Department of Revenue</td>
<td>General Fund</td>
<td>Renewal on date of beginning business. Rate is 0.05 cent per gallon.</td>
</tr>
<tr>
<td></td>
<td>Oil depot privilege license</td>
<td>Annual</td>
<td>Varies</td>
<td>Department of Revenue</td>
<td>General Fund</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Oil peddler wagon</td>
<td>Annual</td>
<td>Varies</td>
<td>Department of Revenue</td>
<td>General Fund</td>
<td>-</td>
</tr>
<tr>
<td>Texas</td>
<td>Gasoline distributor</td>
<td>Continuous</td>
<td>-</td>
<td>Comptroller of Public Accounts</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Diesel fuel supplier</td>
<td>Continuous</td>
<td>-</td>
<td>Comptroller of Public Accounts</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Utah</td>
<td>Dealer license</td>
<td>Continuous</td>
<td>30.00</td>
<td>Tax Commission</td>
<td>General Fund</td>
<td>-</td>
</tr>
<tr>
<td>Vermont</td>
<td>Distributor license</td>
<td>Continuous</td>
<td>-</td>
<td>Department of Motor Vehicles</td>
<td>-</td>
<td>Wholesaler or retailer who imports, or causes to be imported, motor fuel is classified as a distributor.</td>
</tr>
<tr>
<td></td>
<td>Diesel distributor license</td>
<td>Continuous</td>
<td>-</td>
<td>Department of Motor Vehicles</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Virginia</td>
<td>Dealer license</td>
<td>Continuous</td>
<td>100.00</td>
<td>Department of Motor Vehicles</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Jobber license</td>
<td>Continuous</td>
<td>100.00</td>
<td>Department of Motor Vehicles</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Washington</td>
<td>Distributor license</td>
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<td>10.00</td>
<td>Department of Licensing, Proc-Rate and Fuel Tax Services</td>
<td>Motor Vehicle Fund</td>
<td>-</td>
</tr>
<tr>
<td>West Virginia</td>
<td>Business registration certificate</td>
<td>July 1 - June 30</td>
<td>15.00</td>
<td>Department of Tax and Revenue, Internal Audition Division</td>
<td>General Revenue Fund</td>
<td>-</td>
</tr>
<tr>
<td>Wisconsin</td>
<td>Supplier license</td>
<td>Continuous</td>
<td>-</td>
<td>Department of Revenue</td>
<td>Transportation Fund</td>
<td>-</td>
</tr>
<tr>
<td>Wyoming</td>
<td>Operating license, gasoline</td>
<td>Annual</td>
<td>25.00</td>
<td>Department of Transportation, Motor Fuel Division</td>
<td>Department of Transportation</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Operating license, diesel fuel</td>
<td>Annual</td>
<td>25.00</td>
<td>Department of Transportation, Motor Fuel Division</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

1/ The licenses and fees given in this table are in most cases for the purpose of defraying the cost of regulating the distribution of motor fuel and allied products. Chain store and general merchandising taxes imposed on general business are not included.

2/ Information shown is as reported by the States and may not be complete in some cases.
<table>
<thead>
<tr>
<th>STATE</th>
<th>TYPE</th>
<th>TERM</th>
<th>RATE ($)</th>
<th>ADMINISTRATIVE AGENCY</th>
<th>DISPOSITION OF REVENUE</th>
<th>REMARKS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alabama</td>
<td>Pump license</td>
<td>Oct. 1-Sept. 30</td>
<td>Varies</td>
<td>County Probate Judges and License Commissions</td>
<td>County Probate Judges for collection expenses: 2.5% plus $1.00 per license; remainder, State 0.5% counties 0.5%</td>
<td>No license required for diesel fuel pumps. Fee based on population from $3.75 to $42.00 per pump and from $3.75 to $31.50 per additional pump.</td>
</tr>
<tr>
<td>Alaska</td>
<td>Qualified Dealer License</td>
<td>Annual</td>
<td>-</td>
<td>Department of Revenue</td>
<td>General Fund</td>
<td>-</td>
</tr>
<tr>
<td>Arizona</td>
<td>Special fuel vendor license</td>
<td>Continuous</td>
<td>$10.00</td>
<td>Department of Transportation, Motor Vehicle Division</td>
<td>Highway Users Revenue Fund</td>
<td>Filing fee per branch station $5.</td>
</tr>
<tr>
<td>Arkansas</td>
<td>Operating license, distillate special fuels distributor</td>
<td>Continuous</td>
<td>-</td>
<td>Department of Finance and Administration, Motor Fuel Tax</td>
<td>Highway Users Revenue Fund</td>
<td>-</td>
</tr>
<tr>
<td>Arkansas</td>
<td>Operating license, liquefied gas special fuels supplier</td>
<td>Continuous</td>
<td>-</td>
<td>Section</td>
<td>Highway Users Revenue Fund</td>
<td>-</td>
</tr>
<tr>
<td>California</td>
<td>-</td>
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<td>-</td>
<td>-</td>
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<tr>
<td>Connecticut</td>
<td>Gasoline pump license</td>
<td>Nov. 1-Oct. 31</td>
<td>50.00</td>
<td>Consumer Protection Commissioner</td>
<td>General Fund</td>
<td>$14 per extra pump at any one station. Rate is per station. $100 when sold, $60 per pump added, $64 per relocated pump.</td>
</tr>
<tr>
<td>Connecticut</td>
<td>Examination of location of stations and pumps on trunk or State-aid roads or in towns under 10,000 population</td>
<td>-</td>
<td>350.00</td>
<td>Consumer Protection Commissioner</td>
<td>With other motor vehicle receipts</td>
<td>-</td>
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<tr>
<td>Connecticut</td>
<td>Seller license, special fuels</td>
<td>Continuous</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Delaware</td>
<td>Retail license, gasoline</td>
<td>July 1-June 30</td>
<td>5.00</td>
<td>Department of Transportation, Motor Fuel Tax Administration</td>
<td>Transportation Trust Fund</td>
<td>-</td>
</tr>
<tr>
<td>Delaware</td>
<td>Special fuel dealer license</td>
<td>July 1-June 30</td>
<td>10.00</td>
<td>-</td>
<td>-</td>
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<tr>
<td>Dist. of Col.</td>
<td>Retail license, gasoline</td>
<td>Nov. 1-Oct. 31</td>
<td>17.00</td>
<td>Dept. of Economic Development, Office of Licenses and Inspections</td>
<td>Highway Trust Fund</td>
<td>License required for each pump.</td>
</tr>
<tr>
<td>Florida</td>
<td>Retail dealer registration fee</td>
<td>Annual</td>
<td>5.00</td>
<td>Department of Revenue</td>
<td>General Fund</td>
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<tr>
<td>Georgia</td>
<td>Vendor refund permit pump registration</td>
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<td>Department of Revenue, Motor Fuel Tax Unit</td>
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<tr>
<td>Hawaii</td>
<td>Retail dealer permit</td>
<td>Calendar year</td>
<td>5.00</td>
<td>Department of Taxation</td>
<td>General Fund</td>
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<tr>
<td>Idaho</td>
<td>Operating license</td>
<td>Continuous</td>
<td>50.00</td>
<td>Tax Commission</td>
<td>Tax Commission</td>
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<tr>
<td>Idaho</td>
<td>Special fuel dealer license</td>
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<td>Illinois</td>
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<tr>
<td>Indiana</td>
<td>Supplier</td>
<td>Continuous</td>
<td>500</td>
<td>Special Tax Division</td>
<td>Motor Vehicle Highway Account</td>
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<tr>
<td>Iowa</td>
<td>Dealer’s license</td>
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<td>Department of Revenue and Finance, Excise Tax Division</td>
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<tr>
<td>Kansas</td>
<td>Liquefied petroleum user-dealer license</td>
<td>-</td>
<td>5.00</td>
<td>-</td>
<td>General Fund</td>
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<td>Kansas</td>
<td>Distributor license (gasoline, diesel)</td>
<td>-</td>
<td>-</td>
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<tr>
<td>Kansas</td>
<td>Motor fuel retailer license</td>
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<tr>
<td>Kentucky</td>
<td>Gasoline dealer</td>
<td>Continuous</td>
<td>-</td>
<td>Revenue Cabinet</td>
<td>-</td>
<td>-</td>
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<tr>
<td>Kentucky</td>
<td>Special fuel dealer</td>
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<td>-</td>
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<tr>
<td>Kentucky</td>
<td>Liquefied petroleum gas dealer</td>
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<tr>
<td>Louisiana</td>
<td>Special fuel retail dealer license</td>
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<td>-</td>
<td>Department of Revenue</td>
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<td>Maine</td>
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<td>Tax Assessor</td>
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<tr>
<td>Maryland</td>
<td>Special fuel seller license</td>
<td>Annual, expires on May 31</td>
<td>-</td>
<td>Comptroller, Motor Fuel Tax Division</td>
<td>Transport, Trust Fund, Waterways Improvement Fund and Fisheries Research and Development Fund</td>
<td>-</td>
</tr>
<tr>
<td>Massachusetts</td>
<td>Motor fuel and/or lubricating oil seller license</td>
<td>Calendar year</td>
<td>100.00</td>
<td>Division of Standards</td>
<td>General Fund</td>
<td>-</td>
</tr>
<tr>
<td>Massachusetts</td>
<td>Special fuel user-seller license</td>
<td>July 1 - June 30</td>
<td>1.00</td>
<td>Department of Revenue</td>
<td>Division of Standards</td>
<td>-</td>
</tr>
<tr>
<td>Massachusetts</td>
<td>Motor fuel delivery fee</td>
<td>July 1 - June 30</td>
<td>.005 cents per gallon</td>
<td>Department of Revenue</td>
<td>Underground Storage Tank Petroleum Product</td>
<td>Fee collected per delivery to dispensing facilities by licensed State distributors importers and remitted to the State.</td>
</tr>
<tr>
<td>Massachusetts</td>
<td>Underground Storage Tank Fee</td>
<td>Calendar Year</td>
<td>200.00</td>
<td>Executive Office of Public Safety</td>
<td>Underground Storage Tank Petroleum Product</td>
<td>Fee is per tank.</td>
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<tr>
<td>Michigan</td>
<td>Marine retail dealer certificate</td>
<td>Calendar year</td>
<td>10.00</td>
<td>Department of Treasury, Motor Fuel Tax Division</td>
<td>General Fund</td>
<td>Until 4/01/01, when legislation revises license types and fees.</td>
</tr>
<tr>
<td>STATE</td>
<td>TYPE</td>
<td>TERM</td>
<td>RATE ($ 1/) 2/</td>
<td>ADMINISTRATIVE AGENCY</td>
<td>DISPOSITION OF REVENUE 2/</td>
<td>REMARKS</td>
</tr>
<tr>
<td>------------</td>
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<td>---------------</td>
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<tr>
<td>Michigan</td>
<td>Retail diesel dealer license</td>
<td>Calendar year</td>
<td>10.00</td>
<td>Motor Fuel Tax Division</td>
<td>General Fund</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Special fuel petroleum license</td>
<td>Calendar year</td>
<td>1.00</td>
<td>Motor Fuel Tax Division</td>
<td>General Fund</td>
<td>-</td>
</tr>
<tr>
<td>Minnesota</td>
<td>Special fuel dealer license</td>
<td>Dec. 1-Nov. 30</td>
<td>25.00</td>
<td>Department of Revenue, Petroleum Division</td>
<td>General Fund</td>
<td>-</td>
</tr>
<tr>
<td>Mississippi</td>
<td>Pump license</td>
<td>Annual</td>
<td>Varies</td>
<td>City or County Tax Collector</td>
<td>General Fund</td>
<td>Fee is $2 to $8 in municipal areas depending on population. Fee is $1 in rural areas.</td>
</tr>
<tr>
<td>Missouri</td>
<td>Operating license</td>
<td>Calendar year</td>
<td>Varies</td>
<td>Department of Commerce, Business Regulations, Weights and Measures Division</td>
<td>General Fund</td>
<td>-</td>
</tr>
<tr>
<td>Montana</td>
<td>Special fuel dealer license</td>
<td>Continuous</td>
<td>-</td>
<td>Department of Transportation</td>
<td>-</td>
<td>None apply to retail dealers</td>
</tr>
<tr>
<td>Nebraska</td>
<td>Motor Fuel Retailer License</td>
<td>Continuous</td>
<td>-</td>
<td>Highway Cash Fund</td>
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<td>Nevada</td>
<td>-</td>
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<td>New Hampshire</td>
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<tr>
<td>New Jersey</td>
<td>Retail dealer license</td>
<td>3 Years</td>
<td>150.00</td>
<td>Department of the Treasury, Division of Taxation and Revenue</td>
<td>General Fund</td>
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<tr>
<td>New Mexico</td>
<td>Operating registration</td>
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<td>-</td>
<td>Department of Taxation and Revenues, Return Processing Division</td>
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<td>-</td>
</tr>
<tr>
<td>New York</td>
<td>-</td>
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<td></td>
</tr>
<tr>
<td>North Carolina</td>
<td>Auto Service Station License</td>
<td>July 1-June 30</td>
<td>50.00</td>
<td>Department of Revenue, License and Excise Tax Division</td>
<td>General Fund</td>
<td>Rate applies to each service station location.</td>
</tr>
<tr>
<td>North Dakota</td>
<td>Special Fuel Tax License</td>
<td>Continuous</td>
<td>20.00</td>
<td>Tax Commissioner, Motor Fuel Tax Section</td>
<td>Highway Tax Distribution Fund</td>
<td>-</td>
</tr>
<tr>
<td>Ohio</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
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<tr>
<td>Oklahoma</td>
<td>Fuel vender license</td>
<td>Continuous</td>
<td>-</td>
<td>Tax Commission</td>
<td>General Fund</td>
<td>Retained by Tax Commission to defray unpaid accounts</td>
</tr>
<tr>
<td>Oregon</td>
<td>Special fuel vendor license</td>
<td>Continuous</td>
<td>-</td>
<td>Department of Transportation</td>
<td>-</td>
<td>License fees are levied in same manner and for same purpose as those on any business using any measuring device. They are not considered to be highway user taxes.</td>
</tr>
<tr>
<td>Pennsylvania</td>
<td>Alternative fuel dealer-user license</td>
<td>Continuous</td>
<td>-</td>
<td>Department of Revenue, Bureau of Motor Fuel Taxes</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Rhode Island</td>
<td>Filling station or peddler license</td>
<td>Continuous</td>
<td>5.00</td>
<td>Department of Administration, Division of Taxation</td>
<td>General Fund</td>
<td>-</td>
</tr>
<tr>
<td>South Carolina</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
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</tr>
<tr>
<td>South Dakota</td>
<td>Distributor license</td>
<td>Annual</td>
<td>-</td>
<td>Department of Revenue, Motor Division</td>
<td>-</td>
<td>Deals in tax-paid fuel only.</td>
</tr>
<tr>
<td>Georgia</td>
<td>Special fuel dealer license</td>
<td>Continuous</td>
<td>-</td>
<td>Department of Revenue</td>
<td>-</td>
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<tr>
<td>Tennessee</td>
<td>Seller permit</td>
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<td>Department of Revenue</td>
<td>-</td>
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<tr>
<td>Texas</td>
<td>Aviation fuel dealer</td>
<td>Continuous</td>
<td>-</td>
<td>Comptroller of Public Accounts</td>
<td>-</td>
<td>Aviation fuel dealers purchase tax free aviation gas and jet fuel for delivery into aircraft.</td>
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<tr>
<td>Utah</td>
<td>Dealer license</td>
<td>Continuous</td>
<td>30.00</td>
<td>Tax Commission</td>
<td>General Fund</td>
<td>License required for each site.</td>
</tr>
<tr>
<td>Vermont</td>
<td>User dealer license, special fuel</td>
<td>Continuous</td>
<td>10.00</td>
<td>Department of Motor Vehicles</td>
<td>-</td>
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</tr>
<tr>
<td>Virginia</td>
<td>Diesel dealer license</td>
<td>Continuous</td>
<td>-</td>
<td>Department of Motor Vehicles</td>
<td>-</td>
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</tr>
<tr>
<td>Washington</td>
<td>Supplier license</td>
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<td>100.00</td>
<td>Department of Motor Vehicles</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>West Virginia</td>
<td>Special fuel dealer license</td>
<td>Apr.15-Apr.14</td>
<td>-</td>
<td>Department of Licensing, Prorate and Fuel Tax Services</td>
<td>Motor Vehicle Fund</td>
<td>-</td>
</tr>
<tr>
<td>Wisconsin</td>
<td>Business registration certificate</td>
<td>July 1-June 30</td>
<td>15.00</td>
<td>Department of Tax and Revenue, Internal Auditing Division</td>
<td>General Revenue Fund</td>
<td>Certificate required for each place of business.</td>
</tr>
<tr>
<td>Wyoming</td>
<td>Operating license</td>
<td>Annual</td>
<td>25.00</td>
<td>Department of Transportation, Gasoline Tax Division</td>
<td>Department of Transportation</td>
<td>License required and fee charged for each place of business and fuel type.</td>
</tr>
</tbody>
</table>

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<th>RATE  ($)</th>
<th>ADMINISTRATIVE AGENCY</th>
<th>DISPOSITION OF REVENUE 2/</th>
<th>REMARKS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alabama</td>
<td>International Fuel Tax</td>
<td>Jan. 1-Dec. 31</td>
<td>21.00</td>
<td>Department of Revenue</td>
<td>Public Road and Bridge Fund</td>
<td>Fee set to recover costs of administering International Fuel Tax Agreement</td>
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<tr>
<td>Alaska</td>
<td>Certificate of use</td>
<td>Annual</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>Certificate is required from buyer to purchase fuel without tax.</td>
</tr>
<tr>
<td>Arizona</td>
<td>Special fuel user license</td>
<td>Continuous</td>
<td>10.00</td>
<td>Department of Transportation, Motor Vehicle Division</td>
<td>Highway Users Revenue Fund</td>
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<tr>
<td>Arkansas</td>
<td>Gasoline bonded user license</td>
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<td>-</td>
<td>Department of Finance and Administration, Motor Fuel Tax Section</td>
<td>-</td>
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<td>Distillate special fuel user license</td>
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<td>Varies</td>
<td>-</td>
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<tr>
<td></td>
<td>Liquefied gas special fuel user permit</td>
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<td>Varies</td>
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<td>Liquefied Petroleum Gas Board permit - Class 8</td>
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<td>200.00</td>
<td>Liquefied Petroleum Gas Board</td>
<td>Liquefied Petroleum Gas Board Fund</td>
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<td>Board of Equalization</td>
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<tr>
<td>Colorado</td>
<td>IFTA license and decals</td>
<td>Calendar year</td>
<td>-</td>
<td>Department of Revenue</td>
<td>General Fund</td>
<td>-</td>
</tr>
<tr>
<td>Connecticut</td>
<td>Motor carrier decal</td>
<td>Calendar year</td>
<td>10.00</td>
<td>Department of Revenue Services</td>
<td>Special Transportation Fund</td>
<td>-</td>
</tr>
<tr>
<td>Delaware</td>
<td>Special fuel user license</td>
<td>July 1-June 30</td>
<td>10.00</td>
<td>Department of Transportation, Motor Fuel Tax Administration</td>
<td>Transportation Trust Fund</td>
<td>-</td>
</tr>
<tr>
<td>Dist. of Col.</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Florida</td>
<td>Motor carrier fuel tax permit</td>
<td>Annual</td>
<td>4.00</td>
<td>Department of Highway Safety and Motor Vehicles</td>
<td>Fuel Tax Collection Trust Fund</td>
<td>Not applicable to motor carriers in other IFTA member jurisdictions.</td>
</tr>
<tr>
<td>Georgia</td>
<td>Motor carrier fuel tax permit</td>
<td>Annual</td>
<td>3.00</td>
<td>Department of Revenue, Motor Fuel Tax Unit</td>
<td>General Fund</td>
<td>Fee is per vehicle of more than 2 axles (including buses), road tractors and 2-axle vehicles over 26,000 lbs. g.v.w.</td>
</tr>
<tr>
<td>Hawaii</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Idaho</td>
<td>Special fuel user permit</td>
<td>Continuous</td>
<td>-</td>
<td>Tax Commission</td>
<td>Tax Commission Administration</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>IFTA permit</td>
<td>Annual</td>
<td>4.00</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Illinois</td>
<td>MFUT / IFTA decal</td>
<td>Annual</td>
<td>3.75</td>
<td>Department of Revenue</td>
<td>Motor Fuel Tax Fund</td>
<td>-</td>
</tr>
<tr>
<td>Indiana</td>
<td>Eligible purchaser</td>
<td>Continuous</td>
<td>-</td>
<td>Special Tax Division</td>
<td>Motor Vehicle Highway Account</td>
<td>-</td>
</tr>
<tr>
<td>Iowa</td>
<td>user's license</td>
<td>Continuous</td>
<td>-</td>
<td>Department of Revenue</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Kansas</td>
<td>Refund permit</td>
<td>3 Years</td>
<td>6.00</td>
<td>Department of Revenue, Motor Fuel Tax Section</td>
<td>General Fund</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Liquefied petroleum license</td>
<td>Annual</td>
<td>5.00</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>International Fuel Tax</td>
<td>1 Year</td>
<td>10.00</td>
<td>Customer Relations, Oil, Gas, Petroleum Segment</td>
<td>General Fund</td>
<td>Rate: 10.00 first vehicle, 1.00 each additional vehicle</td>
</tr>
<tr>
<td></td>
<td>Agreement</td>
<td>Trip through State</td>
<td>10.00</td>
<td>Department of Revenue</td>
<td>State highway fund</td>
<td>Authorized in lieu of motor fuel tax</td>
</tr>
<tr>
<td>Kentucky</td>
<td>Motor carrier fuel tax permit</td>
<td>Annual</td>
<td>-</td>
<td>Transportation Cabinet</td>
<td>Road Fund</td>
<td>Short-term permits available for buses and any truck or tractor-trailer combination with 3 or more axles.</td>
</tr>
<tr>
<td>STATE</td>
<td>TYPE</td>
<td>TERM</td>
<td>RATE</td>
<td>ADMINISTRATIVE AGENCY</td>
<td>DISPOSITION OF REVENUE</td>
<td>REMARKS</td>
</tr>
<tr>
<td>---------------</td>
<td>--------------------------------</td>
<td>---------------</td>
<td>-------</td>
<td>------------------------------------------------------------</td>
<td>-------------------------</td>
<td>----------------------------------------------</td>
</tr>
<tr>
<td>Louisiana</td>
<td>Special fuel user license</td>
<td>Continuous</td>
<td>-</td>
<td>Department of Revenue</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Maine</td>
<td>Special fuel user license/decal</td>
<td>Annual</td>
<td>5.00 per truck</td>
<td>Bureau of Motor Vehicles</td>
<td>State highway fund</td>
<td>-</td>
</tr>
<tr>
<td>Maryland</td>
<td>Special fuel user license</td>
<td>Annual</td>
<td>-</td>
<td>Comptroller, Motor Fuel Tax Division</td>
<td>Transportation Trust Fund, Transportation Trust Fund, Waterways Improvement Fund and Fisheries Research and Development Fund.</td>
<td>-</td>
</tr>
<tr>
<td>Massachusetts</td>
<td>IFTA permit</td>
<td>Calendar year</td>
<td>8.00</td>
<td>Department of Revenue</td>
<td>Highway Fund</td>
<td>Fee is per motor carrier fleet.</td>
</tr>
<tr>
<td></td>
<td>Special fuel supplier license</td>
<td></td>
<td>1.00</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Special fuel user-seller license</td>
<td></td>
<td>1.00</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Michigan</td>
<td>Diesel motor carriers (3 or more axles, over 26,000 pounds)</td>
<td>Calendar year</td>
<td>-</td>
<td>Department of Treasury, Motor Fuel Tax Division</td>
<td>Transportation Fund</td>
<td>Pays 6 cents per gallon less at pump. Quarterly report required.</td>
</tr>
<tr>
<td>Minnesota</td>
<td>Special fuel bulk purchaser license</td>
<td>Dec. 1-Nov. 30</td>
<td>25.00</td>
<td>Department of Revenue, Petroleum Division</td>
<td>General Fund</td>
<td>-</td>
</tr>
<tr>
<td>Mississippi</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td></td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Missouri</td>
<td>Special fuel user license</td>
<td>Continuous</td>
<td>-</td>
<td>Department of Revenue</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Montana</td>
<td>IFTA license</td>
<td>Calendar year</td>
<td>2.00</td>
<td>Department of Transportation</td>
<td>General Fund</td>
<td>IFTA Decal fee is $2.00 per vehicle.</td>
</tr>
<tr>
<td>Nebraska</td>
<td>Fuel Permit</td>
<td>72 Hours</td>
<td>2.00</td>
<td>Department of Motor Vehicles</td>
<td>Highway Trust Fund</td>
<td>Imposed on IFTA qualified vehicles entering the State, but not IFTA licensed.</td>
</tr>
<tr>
<td>Nevada</td>
<td>Special fuel user's license</td>
<td>Calendar year</td>
<td>-</td>
<td>Department of Motor Vehicles and Public Safety, Motor Carrier Division</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>New Hampshire</td>
<td>Special fuel user license</td>
<td>Jan. 1-Dec. 31</td>
<td>5.00</td>
<td>Department of Safety, Road Toll Administration</td>
<td>Highway Fund</td>
<td>-</td>
</tr>
<tr>
<td>New Jersey</td>
<td>Special fuel seller/user license</td>
<td>3 years</td>
<td>150.00</td>
<td>Division of Taxation</td>
<td>General Fund</td>
<td>-</td>
</tr>
<tr>
<td>New Mexico</td>
<td>Temporary special fuel user permit</td>
<td>48 hours</td>
<td>5.00</td>
<td>Motor Transportation Division</td>
<td>Road Fund</td>
<td>Fee is per vehicle.</td>
</tr>
<tr>
<td>New York</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td></td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>North Carolina</td>
<td>Highway fuel use tax registration</td>
<td>Annual</td>
<td>-</td>
<td>Department of Revenue, Motor Fuel Tax Division</td>
<td>-</td>
<td>Applies to vehicles with 3 or more axles, 2-axle vehicles over 26,000 lbs. g.v.w., and combinations over 26,000 lbs. g.v.w</td>
</tr>
<tr>
<td>North Dakota</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td></td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Ohio</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td></td>
<td>-</td>
<td>Ohio requires a permit, but does not charge a fee.</td>
</tr>
<tr>
<td>Oklahoma</td>
<td>Special fuel dealers license</td>
<td>Continuous</td>
<td>1,000.00</td>
<td>Tax Commission</td>
<td>Retained by Tax Commission to defray unpaid accounts</td>
<td>-</td>
</tr>
<tr>
<td>STATE</td>
<td>TYPE</td>
<td>TERM</td>
<td>RATE ($6)</td>
<td>ADMINISTRATIVE AGENCY</td>
<td>DISPOSITION OF REVENUE</td>
<td>REMARKS</td>
</tr>
<tr>
<td>-------------</td>
<td>------------------------------------------</td>
<td>------------</td>
<td>-----------</td>
<td>------------------------------------------------</td>
<td>------------------------</td>
<td>-------------------------------------------------------------------------</td>
</tr>
<tr>
<td>Oregon</td>
<td>Special fuel user license</td>
<td>Continuous</td>
<td>-</td>
<td>Department of Transportation</td>
<td>-</td>
<td>No license required for vehicle with gross combined weight less than 26,000 lbs. if tax paid at time of sale.</td>
</tr>
<tr>
<td>Pennsylvania</td>
<td>Alternative fuel dealer-user license</td>
<td>Continuous</td>
<td>-</td>
<td>Department of Revenue, Bureau of Motor Fuel Taxes</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Rhode Island</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>South Carolina</td>
<td>User identification</td>
<td>2 years</td>
<td>-</td>
<td>Department of Public Safety</td>
<td>Highway Fund, additional fee to Motor Transportation Fund for distribution to incorporated areas.</td>
<td></td>
</tr>
<tr>
<td>South Dakota</td>
<td>Special fuel user license</td>
<td>Annual</td>
<td>-</td>
<td>Department of Revenue, Motor Vehicle Division</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Tennessee</td>
<td>Limited user permit</td>
<td>Continuous</td>
<td>-</td>
<td>Department of Revenue</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Texas</td>
<td>Refund filing fee</td>
<td>-</td>
<td>1.50</td>
<td>Comptroller of Public Accounts</td>
<td>Comptroller's enforcement</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Interstate trucker, gasoline and diesel fuel</td>
<td>Continuous</td>
<td>-</td>
<td></td>
<td>-</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Interstate trucker permit, liquefied gas</td>
<td>Continuous</td>
<td>-</td>
<td></td>
<td>-</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Diesel fuel user</td>
<td>Continuous</td>
<td>-</td>
<td></td>
<td>-</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Diesel prepaid user and liquefied gas prepaid user</td>
<td>Annual</td>
<td>-</td>
<td></td>
<td>-</td>
<td>Prepaid annual rate based on vehicle weight.</td>
</tr>
<tr>
<td>Utah</td>
<td>Special fuel user permit</td>
<td>Annual</td>
<td>-</td>
<td>Tax Commission</td>
<td>Transportation Fund</td>
<td></td>
</tr>
<tr>
<td>Vermont</td>
<td>Special fuel powered motor vehicle license fee</td>
<td>Annual</td>
<td>See remarks</td>
<td>Department of Motor Vehicles</td>
<td>Transportation Fund</td>
<td>Fuel user license incorporated into registration fee (Vermont registered only). Fuel user license required for vehicles registered in other States. (See also Table MV-103.)</td>
</tr>
<tr>
<td>Virginia</td>
<td>Bulk user license</td>
<td>Continuous</td>
<td>-</td>
<td>Department of Motor Vehicles</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Washington</td>
<td>IFTA license</td>
<td>Annual</td>
<td>-</td>
<td>Department of Licensing, Prorate and Fuel Tax Services</td>
<td>Motor Vehicle Fund</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Refund permit</td>
<td>Continuous</td>
<td>-</td>
<td></td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>West Virginia</td>
<td>Motor carrier road tax and/or IFTA decal</td>
<td>Jan.1-Dec. 31</td>
<td>5.00</td>
<td>Department of Transportation, Division of Motor Vehicles</td>
<td>State Road Fund</td>
<td>Fee is per vehicle.</td>
</tr>
<tr>
<td>Wisconsin</td>
<td>Supplier license</td>
<td>Continuous</td>
<td>-</td>
<td>Department of Revenue</td>
<td>Transportation Fund</td>
<td></td>
</tr>
<tr>
<td>Wyoming</td>
<td>Special fuel user license</td>
<td>Continuous</td>
<td>10.00</td>
<td>Department of Transportation</td>
<td>Department of Transportation</td>
<td></td>
</tr>
</tbody>
</table>

1/ The licenses and fees given in this table are in most cases for the purpose of defraying the costs of regulating the distribution of motor fuel and allied products. Several States provide temporary user permits for vehicles that are not customarily operated in the State. These temporary permits are not shown in this table.

2/ Information shown is as reported by the States and may not be complete in some cases.

3/ Only vehicles weighing 26,000 pounds or more or having three or more axles are required to carry a permit.

4/ Interstate trucks weighing 26,000 lbs. or more or having 3 or more axles are required to carry a permit. If licensed under IFTA, no fee is charged. Otherwise fees are $40.00 for combination truck and $20.00 for single-unit truck.
<table>
<thead>
<tr>
<th>STATE</th>
<th>AMOUNT FOR INSPECTING PETROLEUM PRODUCTS</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>FEE (CENTS)</td>
</tr>
<tr>
<td>Alabama</td>
<td>2</td>
</tr>
<tr>
<td>Alaska</td>
<td>-</td>
</tr>
<tr>
<td>Arizona</td>
<td>-</td>
</tr>
<tr>
<td>Arkansas</td>
<td>-</td>
</tr>
<tr>
<td>California</td>
<td>-</td>
</tr>
<tr>
<td>Colorado</td>
<td>-</td>
</tr>
<tr>
<td>Connecticut</td>
<td>-</td>
</tr>
<tr>
<td>Delaware</td>
<td>-</td>
</tr>
<tr>
<td>Dist. of Col.</td>
<td>-</td>
</tr>
<tr>
<td>Florida</td>
<td>0.125</td>
</tr>
<tr>
<td>Georgia</td>
<td>-</td>
</tr>
<tr>
<td>Hawaii</td>
<td>-</td>
</tr>
<tr>
<td>Idaho</td>
<td>-</td>
</tr>
<tr>
<td>Illinois</td>
<td>-</td>
</tr>
<tr>
<td>Indiana</td>
<td>0.008</td>
</tr>
<tr>
<td>Iowa</td>
<td>-</td>
</tr>
<tr>
<td>Kansas</td>
<td>1.5</td>
</tr>
<tr>
<td>Kentucky</td>
<td>-</td>
</tr>
<tr>
<td>Louisiana</td>
<td>0.03125</td>
</tr>
<tr>
<td>Maine</td>
<td>-</td>
</tr>
<tr>
<td>Maryland</td>
<td>-</td>
</tr>
<tr>
<td>Massachusetts</td>
<td>-</td>
</tr>
<tr>
<td>Michigan</td>
<td>$15.00</td>
</tr>
<tr>
<td>Minnesota</td>
<td>85</td>
</tr>
<tr>
<td>Mississippi</td>
<td>-</td>
</tr>
<tr>
<td>Missouri</td>
<td>2.5</td>
</tr>
<tr>
<td>Montana</td>
<td>-</td>
</tr>
<tr>
<td>Nebraska</td>
<td>-</td>
</tr>
</tbody>
</table>
## STATE LIQUID-FUELS INSPECTION FEES

**1/**

### TABLE MF-110

**STATE LIQUID-FUELS INSPECTION FEES**

**AUTHORITIES AND ON THE LAWS OF THE STATES**

**STATUS AS OF JANUARY 1, 2001**

<table>
<thead>
<tr>
<th>STATE</th>
<th>AMOUNT FOR INSPECTING PETROLEUM PRODUCTS (CENTS)</th>
<th>UNIT</th>
<th>PRODUCTS INSPECTED (MOTOR FUEL AND OTHER)</th>
<th>INSPECTION AND/OR COLLECTION AGENCY</th>
<th>DISPOSITION OF REVENUE</th>
<th>REMARKS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Nevada</td>
<td>0.055 Gallon</td>
<td></td>
<td>Lubricating oil, gasoline</td>
<td>Inspection, State Sealer; collection, Department of Taxation</td>
<td>State General Fund</td>
<td>-</td>
</tr>
<tr>
<td>New Hampshire</td>
<td>-</td>
<td>-</td>
<td>All</td>
<td>Local inspector appointed by local government officials.</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>New Jersey</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>New Mexico</td>
<td>-</td>
<td>-</td>
<td>Motor fuel</td>
<td>Department of Agriculture</td>
<td>-</td>
<td>Any liquid believed to be motor fuel may be analyzed.</td>
</tr>
<tr>
<td>New York</td>
<td>0.05 Gallon</td>
<td></td>
<td>Motor fuel</td>
<td>Department of Tax and Finance</td>
<td>-</td>
<td>Fee finances petroleum testing to protect the quality standards of the fuel supplies.</td>
</tr>
<tr>
<td>North Carolina</td>
<td>0.25 Gallon</td>
<td></td>
<td>All kerosene, gasoline and other fuels used as motor fuel</td>
<td>Inspection, Commissioner of Agriculture; collection: Department of Revenue</td>
<td>Inspection and admin. costs; remainder for highway use to leaking underground storage tank fund; remainder for nonhwy use to State General Fund.</td>
<td></td>
</tr>
<tr>
<td>North Dakota</td>
<td>0.00025 Gallon</td>
<td></td>
<td>Gasoline, gasohol, diesel fuels, heating oil, kerosene, tractor fuel</td>
<td>Department of Health</td>
<td>General Revenue Fund</td>
<td>For inspection, administrative authority is vested in the ND Department of Health. Testing is done by the Chemistry Laboratory</td>
</tr>
<tr>
<td>Ohio</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Oklahoma</td>
<td>0.08 Gallon</td>
<td></td>
<td>Gasoline, burning oil, kerosene, naphtha</td>
<td>Inspection, Corporation Commission; collection, Tax Commission</td>
<td>General Revenue Fund</td>
<td>Fee levied as an excise tax and collected in same manner as other motor fuel taxes.</td>
</tr>
<tr>
<td>Oregon</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Pennsylvania</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Rhode Island</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>South Carolina</td>
<td>0.25 Gallon</td>
<td></td>
<td>All</td>
<td>Department of Agriculture</td>
<td>General Revenue Fund</td>
<td>Greases, motor oils, residual fuels, and special use liquid fuels not inspected.</td>
</tr>
<tr>
<td>South Dakota</td>
<td>$20.00 1,000 Gallons</td>
<td></td>
<td>All excepting LPG and CNG</td>
<td>Department of Commerce, Petroleum Release Compensation Board</td>
<td>State Capital Construction Fund and Petroleum Release Fund</td>
<td>50 percent to State Construction Fund. Balance goes to the Petroleum Release Fund</td>
</tr>
<tr>
<td>Tennessee</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Texas</td>
<td>See remarks</td>
<td>-</td>
<td>Gasoline and diesel fuel</td>
<td>Inspected by the Department of Agriculture, collected by the Comptroller of Public Accounts.</td>
<td>General Revenue Fund</td>
<td>A flat fee collected from each permitted gasoline or diesel fuel distributor or supplier based on the total amount of net taxable gallons sold the previous year. The fee provides funds for the Texas Department of Agriculture to test octane ratings and alcohol content.</td>
</tr>
<tr>
<td>Utah</td>
<td>-</td>
<td>-</td>
<td>All</td>
<td>Department of Agriculture</td>
<td>General Fund</td>
<td>-</td>
</tr>
<tr>
<td>Vermont</td>
<td>-</td>
<td>-</td>
<td>Illuminating oils</td>
<td>Inspection by persons appointed by town or village trustees per 9 VSA Section 3341-3348.</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Virginia</td>
<td>-</td>
<td>-</td>
<td>Gasoline, diesel fuel, alcohol fuels</td>
<td>Department of Agriculture and Consumer Services</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Washington</td>
<td>See remarks</td>
<td>-</td>
<td>Motor fuel</td>
<td>Department of Agriculture</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>remarks</td>
<td>-</td>
<td>Oxygenated fuels</td>
<td>Local air pollution control authorities</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>West Virginia</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Wisconsin</td>
<td>3 Gallon</td>
<td></td>
<td>Gasoline, kerosene, fuel oil, burner oil, diesel fuel oil</td>
<td>Inspected by the Dept. of Industry, Labor and Human Relations, collected by Dept. of Revenue</td>
<td>Program revenue</td>
<td>Fee applies only to each gallon from which an inspection sample is taken.</td>
</tr>
<tr>
<td>Wyoming</td>
<td>-</td>
<td>-</td>
<td>All</td>
<td>Commissioner of Agriculture</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

1/ In the States for which no entries appear, petroleum products are not inspected.
2/ Fees are in cents unless noted otherwise.
3/ Barrels are 50 gallon capacity.
4/ Costs of inspection are paid by appropriation from State General Fund.
<table>
<thead>
<tr>
<th>STATE</th>
<th>1. AUTOMOBILES</th>
<th>2. SINGLE-UNIT TRUCKS</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>FEE BASIS</td>
<td>APPROXIMATE FEE RANGE</td>
</tr>
<tr>
<td></td>
<td>FROM</td>
<td>TO</td>
</tr>
<tr>
<td>Alabama</td>
<td>Flat fee.</td>
<td>A $1.25 issuance fee is included in columns (2) through (4).</td>
</tr>
<tr>
<td>Alaska</td>
<td>Flat fee for 2-year period.</td>
<td>68.00</td>
</tr>
<tr>
<td>Arizona</td>
<td>Flat fee.</td>
<td>8.00</td>
</tr>
<tr>
<td>Arkansas</td>
<td>Unladen weight groups: $17 for 3,000 lbs or less; $25 for 3,001 to 4,500 lbs; $30 for 4,501 lbs and over.</td>
<td>17.00</td>
</tr>
<tr>
<td>California</td>
<td>Flat fee. A $1.00 California Highway Patrol fee is included in columns (2) through (4). An additional fee of $10.00 for electric passenger vehicles not subject to weight fees. Electric vehicles-Unladen weight groups: $87.00 for 6,000 lbs or less; $256.00 for 6,000 lbs but less than 10,000 lbs: $358.00 for 10,000 lbs or more.</td>
<td>28.00</td>
</tr>
<tr>
<td>Colorado</td>
<td>Empty weight groups: $6.00 for 2,000 lbs or less; $6.00 plus 20 cents per cwt. over 2,000 lbs: $12.50 plus 60 cents per cwt. over 4,500 lbs. An additional registration fee of $12.00 for vehicles less than 7 yrs. old; $10.00 for 7 yrs. but less than 10 yrs; and $7.00 for 10 yrs. and older. An additional fee of $1.50, a $1.00 clerk fee, a 50 cent emissions fee, $1.00 Emergency Medical Network, and a $2.00 fee for cars with air conditioners are included in columns (2) through (4).</td>
<td>19.00</td>
</tr>
<tr>
<td>Connecticut</td>
<td>Flat fee for 2-year period.</td>
<td>70.00</td>
</tr>
<tr>
<td>STATE</td>
<td>1. AUTOMOBILES</td>
<td>2. SINGLE-UNIT TRUCKS</td>
</tr>
<tr>
<td>-----------------------------</td>
<td>----------------</td>
<td>-----------------------</td>
</tr>
<tr>
<td>Delaware</td>
<td>Flat fee. $20 per year of registration.</td>
<td>Gross weight. $20 for first 5,000 lbs and $16.80 for each additional 1,000 lbs.</td>
</tr>
<tr>
<td>District of Columbia</td>
<td>Empty weight groups: $55 for 3,499 lbs or less to $88 for 3,500 lbs and over. A $10 inspection fee is assessed in addition to the fees shown.</td>
<td>Empty weight groups. A $10 inspection fee is assessed in addition to the fees shown.</td>
</tr>
<tr>
<td>Florida</td>
<td>Empty weight groups: $14.50 for 2,499 lbs or less to $32.50 for 3,500 lbs and over. A $18 cent fee for Real Time Vehicle Information System fee, a $1.00 Air Pollution Control fee, a $1.50 Transportation Disadvantaged fee, a $1.00 Law Enforcement Radio System fee, a $2.00 License Plate Replacement fee, a $2.00 surcharge, a 18 cent fee for Theft Prevention Programs, 10 cent Emergency Medical Services fee, 42 cent Juvenile Justice fee, and a 40 cent fee to the General Revenue Fund are included in columns (2) through (4).</td>
<td>Empty weight groups: $14.50 for 1,999 lbs or less to $32.50 for 2,001 lbs or 5,000 lbs. Add-on fees identical to those listed in column (1) for automobiles. Gross weight groups: Twelve different weight groups for vehicles over 5,000 lbs, ranging from flat rate of $45.00 to $979.00. Add-on fees are similar to those listed in column (1) for automobiles, except that Transportation Disadvantaged fee does not apply, and for vehicles of 10,000 lbs or more there is an additional $5.00 surcharge. Add-on fees are included in columns (6) through (10).</td>
</tr>
<tr>
<td>Georgia</td>
<td>Flat fee. 20.00</td>
<td>Gross weight. $20 for 14,000 lbs or less to a maximum of $75 for over 30,000 lbs, &quot;not for hire&quot; straight trucks, or to a maximum of $150 for over 30,000 lbs, &quot;for hire&quot; straight trucks.</td>
</tr>
<tr>
<td>Hawaii</td>
<td>Flat fee ($20.00) plus net weight tax of 1.25 cent per pound ($12.00 minimum) for the City and County of Honolulu, 0.5 cent per pound ($6.00 minimum) for Hawaii County, 0.75 cent per pound ($6.00 minimum) for Maui County, and 0.75 cent per pound ($12.00 minimum) for Maui County. Plus State net weight tax 0.75 cent per pound for 4,000 lbs or less; 1 cent per pound for 4,001 to 7,000 lbs; 1.25 cent per pound for 7,001 to 10,000 lbs; flat rate of $150.00 for over 10,000 lbs.</td>
<td>Flat fee ($20 ) plus net weight tax of 2 cents per pound for the City and County of Honolulu and Kauai County, 1 cent per pound for Hawaii County and 1.5 cents per pound for Maui County. Plus State net weight tax 0.75 cent per pound for 4,000 lbs or less; $1 per pound for 4,001 to 7,000 lbs; 1.25 cent per pound for 7,001 to 10,000 lbs; flat rate of $150 for over 10,000 lbs.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>STATE</th>
<th>1. AUTOMOBILES</th>
<th>2. SINGLE-UNIT TRUCKS</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>FEE BASIS</td>
<td>APPROXIMATE RANGE</td>
</tr>
<tr>
<td></td>
<td>FROM</td>
<td>TO</td>
</tr>
<tr>
<td>Idaho</td>
<td>Age groups: $24.00 for vehicles over 8 years old to $48.00 for vehicles 1 and 2 years old. A $3.00 reflectorized plate fee ($5.00 per automobile) is assessed when new plates are issued. A $1.25 emergency medical services fee is included in columns (2) through (4).</td>
<td>25.25</td>
</tr>
<tr>
<td>Illinois</td>
<td>Flat fee.</td>
<td>$48.00</td>
</tr>
<tr>
<td>Indiana</td>
<td>Flat fee of $12.00. A 25 cent Public Safety fee and a 50 cent financial responsibility fee are included in columns (2) through (4).</td>
<td>12.75</td>
</tr>
<tr>
<td>Iowa</td>
<td>Empty weight and value: 40 cents per cwt. plus one percent of value. The portion based on value drops to 0.75 percent after 5 registrations, 0.5 percent after 6 registrations and 0.1 percent after 8 and all future registrations. Minimum total registration $10.00.</td>
<td>14.00</td>
</tr>
<tr>
<td>Kansas</td>
<td>Gross weight groups: $25.00 for 4,500 lbs or less; $35.00 for more than 4,500 lbs. A $2.25 service fee is included in columns (2) through (4).</td>
<td>27.25</td>
</tr>
<tr>
<td>Kentucky</td>
<td>Flat fee. A $3.00 service charge is included in columns (2) through (4).</td>
<td>14.50</td>
</tr>
<tr>
<td>Louisiana</td>
<td>Actual value: $10 per year for a 4 year period for $10,000 or less to $10 plus $1 per $1,000 over $10,000.</td>
<td>10.00</td>
</tr>
</tbody>
</table>
### TABLE MV-103

**SUMMARY OF STATE MOTOR-VEHICLE REGISTRATION FEE SCHEDULES**

**BASED ON REPORTS FROM STATE AUTHORITIES**

**2/ STATUS AS OF JANUARY 1, 2001**

<table>
<thead>
<tr>
<th>STATE</th>
<th>1. AUTOMOBILES</th>
<th>2. SINGLE-UNIT TRUCKS</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>FEE BASIS</td>
<td>APPROXIMATE RANGE</td>
</tr>
<tr>
<td></td>
<td>FROM</td>
<td>TO</td>
</tr>
<tr>
<td>Maine</td>
<td>Flat fee.</td>
<td>23.00</td>
</tr>
<tr>
<td>Maryland</td>
<td>Shipping weight groups: $27.00 for 3,700 lbs or less to $40.50 for over 3,700 lbs. An $8.00 surcharge is included in columns (2) through (4).</td>
<td>$27.00</td>
</tr>
<tr>
<td>Massachusetts</td>
<td>Flat fee for lifetime of registration.</td>
<td>$30.00</td>
</tr>
<tr>
<td>Michigan</td>
<td>Empty weight: 1983 or older model vehicles are based. $29 for 3,000 lbs or less to 90 cents per cwt. for over 10,000 lbs. 1984 or newer model vehicles are based on mfrs. base list price; $30 for 5,999 or less to 0.5 % of the base list price for over $30,000 plus a $5 processing fee. Decrease in 2nd, 3rd and 4th year by 10 % per year.</td>
<td>$29.00</td>
</tr>
<tr>
<td>Minnesota</td>
<td>Value and age: The base value is the manufacturer’s suggested retail price plus the destination charges. Value depreciation every other year until minimum tax.</td>
<td>99.00</td>
</tr>
<tr>
<td>Mississippi</td>
<td>Flat Fee. $8.75 decal fee plus $15.00 privilege tax. An additional $1.25 is assessed when new plates are issued.</td>
<td>23.75</td>
</tr>
<tr>
<td>Missouri</td>
<td>Horsepower groups: $18 for less than 12 horsepower to $51 for 72 horsepower and over.</td>
<td>21.00</td>
</tr>
<tr>
<td>Montana</td>
<td>Empty weight groups: $10.25 for 2,850 lbs or less; $15.25 for 2,851 lbs and over. An additional $2.00 fee collected when new plates are issued.</td>
<td>10.25</td>
</tr>
<tr>
<td>STATE</td>
<td>1. AUTOMOBILES</td>
<td>2. SINGLE-UNIT TRUCKS</td>
</tr>
<tr>
<td>---------------</td>
<td>----------------</td>
<td>-----------------------</td>
</tr>
<tr>
<td></td>
<td>APPROXIMATE FEE BASIS</td>
<td>FEE FOR TYPICAL VEHICLE</td>
</tr>
<tr>
<td></td>
<td>FROM TO</td>
<td>REGULAR FEE RANGE</td>
</tr>
<tr>
<td></td>
<td></td>
<td>(1) (2) (3) (4)</td>
</tr>
<tr>
<td>Nebraska</td>
<td>Flat fee. An additional fee of $1.50 plus county fee of $1.00 is included in columns (2) through (4). A $1.50 per plate fee is assessed when new plates are issued.</td>
<td>Gross vehicle weight. An additional fee of $1.50 plus county fee of $1.00 is included in columns (6) and (9). A $1.50 per plate fee is assessed when new plates are issued.</td>
</tr>
<tr>
<td>Nevada</td>
<td>Flat fee.</td>
<td>Declared gross weight groups.</td>
</tr>
<tr>
<td>New Hampshire</td>
<td>Gross weight groups: $19.20 for 3,000 lbs or less to 84 cents per cwt. for 8,001 lbs and over.</td>
<td>Gross weight. Plus additional $1.50 per plate reflectorized plate fee when new plates are issued.</td>
</tr>
<tr>
<td>New Jersey</td>
<td>Shipping weight groups and age: $14 for under 2,700 lbs for 1970 and older models to $51 for over 3,800 lbs for 1971-1979 models. $35 for under 5,000 lbs to $50 for over 3,500 lbs for 1980 and newer models. A $2.50 inspection fee is assessed in addition to the fees shown.</td>
<td>Gross weight.</td>
</tr>
<tr>
<td>New Mexico</td>
<td>Shipping weight groups and age: $20 for 2,000 lbs or less; $29 for 2,001 to 3,000 lbs; $42 for over 3,000 lbs. Fees are $16, $23, and $34, respectively, after 5 years.</td>
<td>Gross weight groups.</td>
</tr>
<tr>
<td>New York</td>
<td>Shipping weight: 86 cents per cwt. or major fraction thereof for 3,500 lbs or less plus $1.29 per cwt. or major fraction thereof over 3,500 lbs rounded to the nearest 25 cents. Minimum $13.80 (less than 6 cylinders); $17.25 (6 cylinders or more). Maximum $74.75. $17.25 for electrically propelled vehicles. A reflectorized plate fee, not to exceed $1.50 above actual cost, rounded to the nearest 25 cents, is assessed when new plates are issued.</td>
<td>Gross weight. A reflectorized plate fee, not to exceed $1.50 above actual cost, rounded to the nearest 25 cents, is assessed when new plates are issued.</td>
</tr>
<tr>
<td>North Carolina</td>
<td>Flat fee. Passengers cars - $20.</td>
<td>Gross weight and flat fee.</td>
</tr>
</tbody>
</table>
### SUMMARY OF STATE MOTOR-VEHICLE REGISTRATION FEE SCHEDULES

#### TABLE MV-103

<table>
<thead>
<tr>
<th>STATE</th>
<th>1. AUTOMOBILES</th>
<th>2. SINGLE-UNIT TRUCKS</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>FEE BASIS</td>
<td>APPROXIMATE RANGE</td>
</tr>
<tr>
<td></td>
<td></td>
<td>FROM</td>
</tr>
<tr>
<td>North Dakota</td>
<td>Gross weight and age groups: $28 for 3,199 lbs or less for the 13th and subsequent registrations to $253 for 9,000 lbs and over for the 1st through 6th registrations. An additional fee of $2.00 for the law enforcement training academy are included in columns (2) through (4).</td>
<td>$22.25</td>
</tr>
<tr>
<td>Ohio</td>
<td>Flat fee. A $2.25 service charge is included in columns (2) through (4). A 25 cent county tag fee is assessed in addition to the fees. A 50 cent reflectorized plate fee is assessed when new plates are issued.</td>
<td>$100.00 for under 15,000 lbs to $1,083.00 for 90,000 lbs. Fee reduced after 5th year on trucks under 15,000 lbs. Minimum fee: $29.00.</td>
</tr>
<tr>
<td>Oklahoma</td>
<td>Flat fee, value and age: $15.00 plus 1.25% of the factory delivered price. Fee for 2nd through 12th year is $15.00 plus 90 percent of the previous year's percentage fee. The fee will be the same for the 12th year through the 20th year. A $1.75 admin fee and a $3.00 general revenue fund fee are included in columns (2) through (4). The $15.00 registration fee is eliminated for vehicles 21 years or older.</td>
<td>$15 for 4,000 lbs or less to $120 for 80,000 lbs.</td>
</tr>
<tr>
<td>Oregon</td>
<td>Flat fee is for 24 consecutive months. A $1.00 reflectorized plate fee ($2 per automobile) is assessed when new plates are issued.</td>
<td>$30 for 4,000 lbs or less to $1,600 for 80,000 lbs.</td>
</tr>
<tr>
<td>Pennsylvania</td>
<td>Flat fee.</td>
<td>Gross weight.</td>
</tr>
<tr>
<td>Rhode Island</td>
<td>Flat fee. A $5 reflectorized plate fee is assessed when new plates are issued.</td>
<td>Gross weight groups. A $5 reflectorized plate fee is assessed when new plates are issued.</td>
</tr>
<tr>
<td>South Carolina</td>
<td>Flat fee for a 2-year period.</td>
<td>Gross weight groups.</td>
</tr>
<tr>
<td>South Dakota</td>
<td>Shipping weight groups and age: $30.00 for 2,000 lbs or less to $55.00 for 4,001 to 6,000 lbs, inclusive. Fee reduced 30 percent when vehicle is 5 or more years old. Additional fee for Solid Waste Management of $0.25 per tire, not to exceed $1.00 per vehicle.</td>
<td>Gross weight groups and age.</td>
</tr>
<tr>
<td>STATE</td>
<td>1. AUTOMOBILES</td>
<td>2. SINGLE-UNIT TRUCKS</td>
</tr>
<tr>
<td>-----------</td>
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<td>----------------------</td>
</tr>
<tr>
<td></td>
<td>FEE BASIS</td>
<td>APPROXIMATE RANGE 3/</td>
</tr>
<tr>
<td></td>
<td></td>
<td>FROM TO</td>
</tr>
<tr>
<td>Tennessee</td>
<td>Flat fee. A $2.50 clerk’s fee is included in columns (2) through (4). A $1.00 reflectorized plate fee is assessed when new plates are issued.</td>
<td>23.00 23.00 23.00</td>
</tr>
<tr>
<td></td>
<td>$39.75 for 9,000 lbs or less to $1,334.25 for 80,000 lbs.</td>
<td>23.00 23.00 23.00</td>
</tr>
<tr>
<td>Texas</td>
<td>Age groups or flat rate and gross weight, $40.50 for model year more than 6 years from date of annual registration to $58.50 for model year 3 years or less from date of annual registration. $25.00 plus 60 cents per cwt. for vehicles over 6,000 lbs. A 30 cent reflectorized plate fee is included in columns (2) through (4).</td>
<td>$40.80</td>
</tr>
<tr>
<td>Utah</td>
<td>Flat fee. A $2.50 driver education fee is included in columns (2) through (4). A $1.00 reflectorized plate fee ($2.00 per automobile) is assessed when new plates are issued.</td>
<td>21.00 49.50 21.00</td>
</tr>
<tr>
<td>Vermont</td>
<td>Flat fee. A $1.00 emission fee is assessed in addition to the fees shown.</td>
<td>42.00</td>
</tr>
<tr>
<td>Virginia</td>
<td>Shipping weight groups: $23.00 for 4,000 lbs or less; $29.00 for over 4,000 lbs. A $1.50 State Police Inspection fee and $2.00 Emergency Medical Service fee are included in columns (2) through (4).</td>
<td>26.50 31.50 26.50</td>
</tr>
<tr>
<td>Washington</td>
<td>Flat fee. A $50 cent reflectorized plate fee ($1.00 per automobile) is assessed when new plates are issued. Vehicles powered by natural gas or liquefied petroleum gas are assessed an additional fee of $91.25. A $3.00 filing fee is included in each registration.</td>
<td>33.00 33.00 33.00</td>
</tr>
<tr>
<td>West Virginia</td>
<td>Flat fee. A $1.50 additional fee is included in columns (2) through (4).</td>
<td>30.00 30.00 30.00</td>
</tr>
<tr>
<td>Wisconsin</td>
<td>Flat fee.</td>
<td>45.00</td>
</tr>
<tr>
<td>Wyoming</td>
<td>Flat fee.</td>
<td>15.00</td>
</tr>
</tbody>
</table>
### SUMMARY OF STATE MOTOR-VEHICLE REGISTRATION FEE SCHEDULES 1/

**Based on the reports from state authorities**

**Status as of January 1, 2001**

### TABLE MV-103

<table>
<thead>
<tr>
<th>STATE</th>
<th>3. TRUCK TRACTORS</th>
<th>4. SEMITRAILERS 17/</th>
<th>TYPICAL VEHICLE 3-AXLE 18/</th>
<th>TYPICAL VEHICLE 5-AXLE 19/</th>
<th>TWIN SEMITRAILER COMBINATION 20/</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>FEE BASIS</td>
<td>APPROXIMATE FEE RANGE</td>
<td>FEE BASIS</td>
<td>APPROXIMATE FEE RANGE</td>
<td>TRUCK TRACTOR 21/</td>
</tr>
<tr>
<td>Alabama</td>
<td>Gross vehicle weight. $1.25 issuance fee is included in columns (5) and (8).</td>
<td>$23 for up to 8,000 pounds to $845 for 80,001 pounds and over.</td>
<td>$20 per semitrailer.</td>
<td>$586.25</td>
<td>$21.25</td>
</tr>
<tr>
<td>Alaska</td>
<td>Unladen weight.</td>
<td>$78 for 10,000 pounds or less to $640 for 18,001 pounds and over.</td>
<td>Flat fee.</td>
<td>$10 permanent registration.</td>
<td>246.00</td>
</tr>
<tr>
<td>Arizona</td>
<td>Flat fee plus fee based on gross weight of combination.</td>
<td>$12.00 flat fee plus $7.50 for 8,000 pounds or less to $918.00 for 80,000 pounds.</td>
<td>Flat fee.</td>
<td>$10 permanent registration.</td>
<td>534.00</td>
</tr>
<tr>
<td>Arkansas</td>
<td>Gross weight of combination.</td>
<td>$6.50 per 1,000 pounds for 6,001 pounds to $14.30 per 1,000 pounds for 80,000 pounds.</td>
<td>Flat fee.</td>
<td>$10 permanent registration.</td>
<td>497.00</td>
</tr>
<tr>
<td>California</td>
<td>Flat fee plus fee based on unladen weight and number of axles.</td>
<td>$28 flat fee plus $8 for 3,000 pounds or less to $1,016 for a 3-axle truck over 15,000 pounds.</td>
<td>Flat fee plus weight fee based on unladen weight.</td>
<td>$28 flat fee plus $39 for 2,000 pounds to $1,016 for a 3-axle truck over 15,000 pounds.</td>
<td>388.00</td>
</tr>
<tr>
<td>Colorado</td>
<td>Empty weight for 16,000 pounds or less. Declared gross weight plus annual mileage groups for over 16,000 pounds.</td>
<td>$7.60 for 2,000 pounds or less to $233.00 for 16,000 pounds.</td>
<td>Flat fee.</td>
<td>$7.50 per semitrailer.</td>
<td>709.00</td>
</tr>
<tr>
<td>Connecticut</td>
<td>Gross weight of combination.</td>
<td>$1.15 per cwt. up to 20,000 pounds to $1.90 per cwt. for over 73,000 pounds. Minimum fee: $39.00.</td>
<td>Flat fee.</td>
<td>$35 per semitrailer.</td>
<td>788.00</td>
</tr>
<tr>
<td>Delaware</td>
<td>Gross weight.</td>
<td>$20 for first 5,000 pounds and $16.80 for each additional 1,000 pounds.</td>
<td>Gross weight. Vehicle owners are allowed to put the entire registration weight on the truck tractor and no weight on trailer.</td>
<td>$20 for first 5,000 pounds and $16.80 for each additional 1,000 pounds.</td>
<td>440.00</td>
</tr>
<tr>
<td></td>
<td>Optional basis: Gross of combination</td>
<td></td>
<td></td>
<td></td>
<td>692.00</td>
</tr>
<tr>
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<tr>
<td></td>
<td>FEE BASIS</td>
<td>APPROXIMATE FEE RANGE</td>
<td>FEE BASIS</td>
<td>APPROXIMATE FEE RANGE</td>
<td>TRUCK TRACTOR 21/</td>
</tr>
<tr>
<td></td>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
<td>(5)</td>
</tr>
<tr>
<td>District of Columbia</td>
<td>Empty weight groups. A $10 inspection fee is assessed in addition to the fees shown.</td>
<td>$96 for less than 3,000 pounds to $479 for 16,000 pounds and over.</td>
<td>Empty weight groups. A $10 inspection fee is assessed in addition to the fees shown.</td>
<td>$20 for less than 500 pounds to $431 for 16,000 pounds and over.</td>
<td>$228.00</td>
</tr>
<tr>
<td>Florida</td>
<td>Gross weight of combination. Flat fees in twelve different weight groups and applicable add-on fees are identical to those contained in column (5) for single-unit trucks, gross weight groups. Add-on fees are included in column (2).</td>
<td>$256.10 for 34,999 pounds or less to $995.10 for 72,000 pounds and over.</td>
<td>Flat fee. A $3 service charge, a 50 cent reflectorized plate fee, a 50 cent Real Time Vehicle Information System fee, a $1 Air Pollution Control fee, a $1 Law Enforcement Radio System fee, a $2 License Plate Replacement fee, a $2 surcharge, a 18 cent fee for Theft Prevention Programs, 10 cent Emergency Medical Services fee, 42 cent Juvenile Justice fee, and a 40 cent fee to the General Revenue Fund are included in columns (4) through (13).</td>
<td>$21.10 per semitrailer.</td>
<td>588.10</td>
</tr>
<tr>
<td>Georgia</td>
<td>Gross weight.</td>
<td>$20 for 14,000 pounds or less to $400 to maximum weight, &quot;not for hire&quot; trucks, or to $725 to maximum weight, &quot;for hire&quot; trucks.</td>
<td>Flat fee. Registered with tractor truck, plus $12 flat fee.</td>
<td></td>
<td>190.00</td>
</tr>
<tr>
<td>Hawaii</td>
<td>Flat fee ( $20 ) plus net weight tax of 2 cents per pound for the City and County of Honolulu and Kauai County, $200.00 to $571.50 for 20,000 pounds in the City and County of Honolulu, $171.50 to $471.50 in Kauai County, $1 cent per pound for Hawaii County and 1.5 cents per pound for Maui County. Plus State net weight tax 0.75 cent per pound for 4,000 pounds or less; $1.00 per pound for 4,001 to 7,000 pounds; 1.25 cent per pound for 7,001 to 10,000 pounds; flat rate of $150.00 for over 10,000 pounds.</td>
<td>$201.50 for 6,000 pounds to $571.50 for 20,000 pounds in the City and County of Honolulu, $201.00 to $571.00 in Kauai County, $171.50 to $471.50 in Maui County and $141.50 to $371.50 in Hawaii County for the same tractor trucks.</td>
<td>Same schedule as for tractor trucks.</td>
<td>Same schedule as for tractor trucks.</td>
<td>343.15</td>
</tr>
<tr>
<td>STATE</td>
<td>3. TRUCK TRACTORS</td>
<td>4. SEMITRAILERS</td>
<td>TYPICAL VEHICLE 3-AXLE</td>
<td>TYPICAL VEHICLE 5-AXLE</td>
<td>TWIN SEMITRAILER COMBINATION</td>
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<tr>
<td>Idaho</td>
<td>Gross weight of combination. A $3.00 reflectorized plate fee ($6.00 per tractor truck) is assessed when new plates are issued. A $1.25 emergency medical services fee is included in columns (5), (8) and (11).</td>
<td>$48.00 for 16,000 pounds or less to $515.40 for 50,001 to 60,000 pounds. $210.00 to $4,500.00 depending on miles traveled for 60,001 to 106,000 pounds.</td>
<td>Flat fee. A $3.00 reflectorized plate fee is assessed when new plates are issued. A $1.25 emergency medical services fee is included in columns (6), (9), (12) and (13).</td>
<td>$15 per semitrailer.</td>
<td>$361.25</td>
</tr>
<tr>
<td>Illinois</td>
<td>Flat fee plus fee based on gross weight of combination.</td>
<td>$10 flat fee plus $38 for gross weight of 8,000 pounds or less to $2,190 for 80,000 pounds.</td>
<td>Flat fee.</td>
<td>Optional basis: Flat fee plus mileage weight tax.</td>
<td>$1,110.00</td>
</tr>
<tr>
<td></td>
<td>10 flat fee plus $58 for 12,000 pounds or less to $1,100 for 80,000 pounds with per mile tax on annual mileage exceeding stipulated amounts.</td>
<td>$3,119.00</td>
<td>-</td>
<td>$3,119.00</td>
<td>$17,170.00</td>
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<tr>
<td>Indiana</td>
<td>Gross weight of combination. A 25 cent Public Safety fee and a 50 cent financial responsibility fee are included in columns (5), (8) and (11).</td>
<td>$170 for 20,000 pounds or less to $1,350 for over 78,000 pounds.</td>
<td>Flat fee or gross weight of tractor and trailer combined. A 25 cent Public Safety fee and a 50 cent financial responsibility fee are included in columns (6), (9), (12) and (13).</td>
<td>$30 per semitrailer on an annual basis.</td>
<td>$660.75</td>
</tr>
<tr>
<td>Iowa</td>
<td>Gross weight of combination.</td>
<td>$65 for 3 tons or less ($55 after ten registrations) to $1,695 for 40 tons. Over 40 tons $1,695 plus $80 for each ton over 40 tons.</td>
<td>Flat fee.</td>
<td>$10 per semitrailer.</td>
<td>$795.00</td>
</tr>
<tr>
<td>Kansas</td>
<td>Gross weight of combination.</td>
<td>$35.00 for 12,000 pounds or less to $1,925.00 for 85,500 pounds. A $2.25 service fee is included in columns (5) and (8).</td>
<td>Gross weight groups.</td>
<td>$15.00 for 8,000 pounds or less to $35.00 for 12,000 pounds or more. A $2.25 service fee is included in columns (6) and (9).</td>
<td>$602.25</td>
</tr>
<tr>
<td>Kentucky</td>
<td>Gross weight of combination. A $3 service charge and a 50 cent Reflectorized Plate fee are included in columns (5) and (8).</td>
<td>$11.50 for 6,000 pounds or less to $1,260.00 for 82,000 pounds.</td>
<td>Flat fee. A $1.00 service charge is included in columns (6) and (9).</td>
<td>Registered with tractor truck, plus $19.50 flat fee.</td>
<td>$547.50</td>
</tr>
<tr>
<td>Louisiana</td>
<td>Gross weight of combination.</td>
<td>$10 per year for a 4 year period for 6,000 pounds or less to $1,056 for 88,000 pounds, paid annually.</td>
<td>Flat fee.</td>
<td>$10 per semitrailer.</td>
<td>$273.50</td>
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<tr>
<td>STATE</td>
<td>3. TRUCK TRACTORS</td>
<td>4. SEMITRAILERS 17</td>
<td>TYPICAL VEHICLE 3-AXLE 18</td>
<td>TYPICAL VEHICLE 5-AXLE 19</td>
<td>TWIN SEMITRAILER COMBINATION 20</td>
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<td>APPROXIMATE FEE RANGE</td>
<td>FEE BASIS</td>
<td>APPROXIMATE FEE RANGE</td>
<td>TRUCK TRACTOR 21 / SEMI- TRAILER COMBINATION</td>
</tr>
<tr>
<td>Maine</td>
<td>Gross weight of combination.</td>
<td>$23 for 6,000 pounds or less to $980 for 90,000 pounds. $40 rebate for vehicles registered for more than 23,000 pounds gross vehicle weight and attesting to exclusive operation in the power unit semitrailer mode.</td>
<td>Flat fee.</td>
<td>$16 per semitrailer.</td>
<td>$408.00</td>
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<tr>
<td>Maryland</td>
<td>Gross weight of combination.</td>
<td>$14.50 per 1,000 pounds for 60,000 pounds or less, 40,000 pounds minimum, to $16.00 per 1,000 pounds up to 80,000 pounds. An $8.00 surcharge is included in columns (3), (6) and (9).</td>
<td>Freight-flat rate.</td>
<td>Nonfreight-gross weight limit.</td>
<td>660.50</td>
</tr>
<tr>
<td>Massachusetts</td>
<td>Gross weight of combination.</td>
<td>$15 per 1,000 pounds for greater than 5,000 pounds. Annual minimum fee, $90.</td>
<td>Flat fee for 5 years.</td>
<td>$250 for 5 years.</td>
<td>675.00</td>
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<tr>
<td>Michigan</td>
<td>Gross weight of combination.</td>
<td>$378 for under 24,000 pounds to $2,398 for over 160,000 pounds.</td>
<td>Empty weight.</td>
<td>$17 for 500 pounds or less to $39 for over 1,500 pounds.</td>
<td>773.00</td>
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<tr>
<td>Minnesota</td>
<td>Gross weight of combination and age. Fee reduced in the eighth year of vehicle life.</td>
<td>$90 for 9,000 pounds or less to $1,760 for 81,000 pounds. Fee reduced by 25 percent for vehicles 9 years old and older.</td>
<td>Manufacturing cost of plate. Registered with power unit.</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Mississippi</td>
<td>Flat fee plus gross weight of combination.</td>
<td>$10.00 tag fee plus $7.20 for 6,000 pounds or less to $2,862.00 for 80,000 pounds combined gross weight.</td>
<td>Flat fee. Tag fee plus privilege tax.</td>
<td>Registered with tractor truck, plus $10 tag fee and $10 privilege tax.</td>
<td>1,338.25</td>
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<td>Missouri</td>
<td>Gross weight of combination.</td>
<td>$25.50 for 6,000 pounds or less to $1,719.50 for over 78,000 pounds.</td>
<td>Flat fee.</td>
<td>$7.50 per semitrailer.</td>
<td>550.50</td>
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<tr>
<td>Montana</td>
<td>Flat fee plus gross weight fee.</td>
<td>$15.25 flat fee plus gross weight fee of $21.00 for 16,000 pounds or less to $750.00 for 80,000 pounds plus $46.00 for each 2,000 pounds over 80,000 pounds.</td>
<td>Empty weight.</td>
<td>$10.25 for 6,000 pounds or less; $15.25 for more than 6,000 pounds.</td>
<td>125.25</td>
</tr>
<tr>
<td>Optional basis: Gross weight of combination.</td>
<td>$571.00 for 42,000 pounds or less to $1,653.00 for 78,000 pounds plus $65.00 for each 2,000 pounds over 78,000 pounds.</td>
<td>No additional fee.</td>
<td>Registered with tractor truck.</td>
<td>691.00</td>
<td>-</td>
</tr>
</tbody>
</table>
### SUMMARY OF STATE MOTOR-VEHICLE REGISTRATION FEE SCHEDULES 1/

**TABLE MV-103**

**BASED ON THE REPORTS FROM STATE AUTHORITIES 2/**

**STATUS AS OF JANUARY 1, 2001**

<table>
<thead>
<tr>
<th>STATE</th>
<th>3. TRUCK TRACTORS</th>
<th>4. SEMITRAILERS 17 /</th>
<th>5. TYPICAL VEHICLE 3-AXLE 18 /</th>
<th>6. TYPICAL VEHICLE 5-AXLE 19 /</th>
<th>7. TWIN SEMITRAILER COMBINATION 20 /</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>FEE BASIS</td>
<td>APPROXIMATE FEE RANGE</td>
<td>FEE BASIS</td>
<td>APPROXIMATE FEE RANGE</td>
<td>TRUCK TRACTOR 21 /</td>
</tr>
<tr>
<td>Nebraska</td>
<td>Gross weight of combination. Additional fee of $1.50 and a county fee of $1.00 is included in columns (5) and (8). A $1.50 per plate fee is assessed when new plates are issued.</td>
<td>$18 for 3 tons or less to $810 for 36 tons. Fees increased by 20 percent in excess of 36 tons if operated off the Interstate Highway System.</td>
<td>Flat fee. An additional fee of $1.50 and a county fee of $1.00 is included in columns (6) and (9). A $1.50 per plate fee is assessed when new plates are issued.</td>
<td>$1.00 per semitrailer.</td>
<td>$497.50</td>
</tr>
<tr>
<td>Nevada</td>
<td>Declared gross weight groups.</td>
<td>$33 for 6,000 pounds or less to $48 for 10,000 pounds. Over 10,000 to 26,000 pounds, $12 per 1,000 pounds. Over 26,000 to 80,000 pounds, $17 per 1,000 pounds.</td>
<td>Empty weight.</td>
<td>$12 for empty weight of 1,000 pounds or less to $24 for over 1,000 pounds.</td>
<td>765.00</td>
</tr>
<tr>
<td>New Hampshire</td>
<td>Gross weight of combination plus additional $1.50 per plate reflectorized plate fee when new plates are issued.</td>
<td>For gross combination weights to 73,280 pounds, 84 cents per cwt. Plus for gross combination weights over 73,281 pounds $1.44 per cwt. or portion thereof.</td>
<td>No additional fee for first (heaviest) semitrailer.</td>
<td>Registered with tractor truck. Additional semitrailer. $24.00 flat fee plus $1.50 reflectorized plate fee when new plates are issued.</td>
<td>378.00</td>
</tr>
<tr>
<td>New Jersey</td>
<td>Gross weight of combination. A $2.50 inspection fee is assessed in addition to the fees shown.</td>
<td>$53.50 for 5,000 pounds or less to $19.50 for 1,000 pounds for over 40,000 to 70,000 pounds.</td>
<td>Flat fee. A $2.50 inspection fee is assessed in addition to the fees shown.</td>
<td>$18 per year.</td>
<td>433.50</td>
</tr>
<tr>
<td>New Mexico</td>
<td>Gross weight of combination and age. 12/</td>
<td>$30 for 4,000 pounds or less to $151 for 26,000 pounds. $88.50 for 26,001 to 48,000 pounds, and $129.50 for 48,001 pounds and over. Fee reduced 20 percent after 5 years for trucks under 26,000 pounds.</td>
<td>Flat fee.</td>
<td>$10 per semitrailer. Permanent registration.</td>
<td>88.50</td>
</tr>
<tr>
<td>New York</td>
<td>Gross weight of combination. A reflectorized plate fee not to exceed $1.50 above actual cost, rounded to the nearest 25 cents.</td>
<td>$1.21 per cwt. or fraction thereof, rounded to the nearest 25 cents.</td>
<td>Flat fee. A reflectorized plate fee, not to exceed $1.50 above actual cost, rounded to the nearest 25 cents, is assessed when new plates are issued.</td>
<td>$23 per semitrailer.</td>
<td>544.50</td>
</tr>
<tr>
<td>North Carolina</td>
<td>Gross weight of combination and flat fee.</td>
<td>$3.00 plus 46 cents per cwt. for 4,000 pounds or less to $1.20 per cwt. for over 17,000 pounds to a maximum of 80,000 pounds. Minimum fee: $21.50.</td>
<td>Flat fee.</td>
<td>$10 per semitrailer.</td>
<td>543.00</td>
</tr>
<tr>
<td>STATE</td>
<td>3. TRUCK TRACTORS</td>
<td>4. SEMITRAILERS</td>
<td>5. AXLE 3 /</td>
<td>TYPICAL VEHICLE</td>
<td>5-AXLE 19 /</td>
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<td>APPROXIMATE FEE RANGE</td>
<td>FEE BASIS</td>
<td>APPROXIMATE FEE RANGE</td>
<td>TRUCK TRACTOR</td>
</tr>
<tr>
<td>North Dakota</td>
<td>Gross weight of combination and age.</td>
<td>$79 for 20,001 pounds for 13th and subsequent registrations to $1,799 for 105,500 pounds for the 1st through 7th registrations.</td>
<td>Flat fee.</td>
<td>Registered with tractor truck plus a $20 identification fee.</td>
<td>$480.00</td>
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<tr>
<td>Ohio</td>
<td>Gross weight of combination. A $2.25 service charge is included in columns (5) and (8). A 50 cent reflectorized plate fee is assessed when new plates are issued.</td>
<td>$45 for 2,000 pounds or less to $1,340 for 78,000 pounds.</td>
<td>Flat fee. A $2.25 service charge is included in columns (6) and (9). A 50 cent reflectorized plate fee is assessed when new plates are issued.</td>
<td>$25 per semitrailer.</td>
<td>602.25</td>
</tr>
<tr>
<td>Oklahoma</td>
<td>Gross weight groups: A $1.75 administration fee and a $3.00 general revenue fund fee are included in columns (5) and (8).</td>
<td>$100.00 for under 15,000 pounds to $1,083.00 for 90,000 pounds. Minimum fee $100.00.</td>
<td>Flat fee. A $1.75 administration fee, a 50 cent tax commission fee, and a $3.00 general revenue fund fee are included in columns (6) and (9).</td>
<td>$45.00 per semitrailer, and $4, thereafter, for every year with the same owner.</td>
<td>405.50</td>
</tr>
<tr>
<td>Oregon</td>
<td>Gross weight groups. 13/</td>
<td>$15 for 8,000 pounds or less to $415 for 105,500 pounds.</td>
<td>Flat fee.</td>
<td>$10 per semitrailer.</td>
<td>185.00</td>
</tr>
<tr>
<td>Pennsylvania</td>
<td>Gross weight of combination.</td>
<td>$30 for 5,000 pounds or less to $1,125 for 80,000 pounds.</td>
<td>Gross weight.</td>
<td>$6 for 3,000 pounds or less to $12 for 10,000 pounds.</td>
<td>$27 flat fee for over 10,000 pounds.</td>
</tr>
<tr>
<td>Rhode Island</td>
<td>Gross weight of combination. A $5 reflectorized plate fee is assessed when new plates are issued.</td>
<td>$34 for 4,000 pounds or less to $972 for 74,000 pounds plus $24 per 2,000 pounds over 74,000 pounds.</td>
<td>Flat fee. A $5 reflectorized plate fee is assessed when new plates are issued.</td>
<td>Registered with tractor truck, plus $5 flat fee. (maximum of 10 trailers with a single tractor truck.)</td>
<td>608.00</td>
</tr>
<tr>
<td>South Carolina</td>
<td>Gross vehicle weight.</td>
<td>$30 for 4,000 pounds or less to $1,600 for 80,000 pounds.</td>
<td>Flat fee.</td>
<td>$20 per semitrailer.</td>
<td>680.00</td>
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<tr>
<td>South Dakota</td>
<td>Gross weight of combination and age.</td>
<td>$85 for 4,000 pounds or less to $250 for 20,000 pounds plus $40 for each additional 2,000 pounds in excess of 20,000. Fee reduced 10 percent when vehicle is 5 or more years old.</td>
<td>Flat fee.</td>
<td>Registered with tractor truck, plus $10 flat fee.</td>
<td>693.00</td>
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<tr>
<td>STATE</td>
<td>FEE BASIS</td>
<td>APPROXIMATE FEE RANGE</td>
<td>FEE BASIS</td>
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<td>TYPICAL VEHICLE 3-AXLE 18’</td>
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<td>sults as of January 1, 2001</td>
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<tr>
<td>Tennessee</td>
<td>Gross weight of combination.</td>
<td>$39.75 for 9,000 pounds or less to $1,334.25 for 80,000 pounds.</td>
<td>Flat fee. $50 per semitrailer. Permanent registration.</td>
<td>$770.25 $50.00 $820.25 $1,334.25 $50.00 $1,384.25 - - - -</td>
<td></td>
</tr>
<tr>
<td>Texas</td>
<td>Flat fee plus gross weight of combination. A 30 cent reflectorized plate fee is included in columns (5) and (6).</td>
<td>$40 plus 60 cents per cwt. for 36,000 pounds or less to $1.00 per cwt. for over 62,000 pounds. Diesel combinations do not pay any additional fees. Combinations must have gross weight of over 18,000 pounds.</td>
<td>Flat fee. A 30 cent reflectorized plate fee is included in columns (6) and (9).</td>
<td>$445.3 15.3 460.6 840.3 15.3 855.6 - - - -</td>
<td></td>
</tr>
<tr>
<td>Utah</td>
<td>Gross weight groups.</td>
<td>$49.50 for 12,001 pounds to 14,000 pounds. Add $18.50 for each 2,000 pounds or fraction thereof in excess of 80,000 pounds. All vehicles over 80,000 pounds must purchase an overweight permit, and if overlength, an oversize permit as well. Annual permits for overweight vehicles are $300.00 and for oversize are $50.00.</td>
<td>Flat fee. $11 annual fee or $110 one time fee paid by each new owner.</td>
<td>345.50 11.00 356.50 660.00 11.00 671.00 900.50 11.00 11.00 922.50</td>
<td></td>
</tr>
<tr>
<td>Vermont</td>
<td>Gross weight of combination. A $1.00 emission fee is assessed in addition to the fees shown.</td>
<td>$42.00 for less than 6,000 pounds to $17.60 per 1,000 pounds for over 80,000 pounds. Additional fees of $25.00 for 10,000 pounds to $275.00 for 60,000 pounds and over.</td>
<td>Flat fee. A $1.00 emission fee is assessed in addition to the fees shown.</td>
<td>886.00 20.00 906.00 1,639.00 20.00 1,659.00 - - - -</td>
<td></td>
</tr>
<tr>
<td>Virginia</td>
<td>Flat fee plus fee based on gross weight of combination. A $1.50 State Police inspection fee and an additional $5.00 fee for vehicles over 6,500 pounds are included in columns (5) and (8). 15/</td>
<td>$13.00 flat fee plus $2.60 per 1,000 pounds for 10,001 pounds to $12.00 per 1,000 pounds for 76,001 pounds to $76,000 to 80,000 pounds. Minimum fee of $34 for vehicles with a gross weight of 6,501 pounds to 10,000 pounds.</td>
<td>Flat fee. A $1.50 State Police inspection fee is included in column (6) and (9).</td>
<td>348.00 23.50 371.50 979.50 23.50 1,003.00 - - - -</td>
<td></td>
</tr>
<tr>
<td>Washington</td>
<td>Declared gross weight of combination including surcharge. A 50 cent reflectorized plate fee ($1 per truck) is assessed when plates are issued. A $3.00 filing fee is included in each registration.</td>
<td>$83 for 14,000 pounds to $2,974 for 105,500 pounds.</td>
<td>Flat fee. A 50 cent reflectorized plate fee is assessed when new plates are issued.</td>
<td>592.00 36.00 628.00 1,609.00 36.00 1,645.00 2,974.00 36.00 36.00 3,046.00</td>
<td></td>
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</tbody>
</table>
### SUMMARY OF STATE MOTOR-VEHICLE REGISTRATION FEE SCHEDULES

Based on the reports from state authorities as of January 1, 2001.

<table>
<thead>
<tr>
<th>STATE</th>
<th>3. TRUCK TRACTORS</th>
<th>4. SEMITRAILERS</th>
<th>TYPICAL VEHICLE</th>
<th>TYPICAL VEHICLE</th>
<th>TWIN SEMITRAILER</th>
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<td>SEMI-TRAILER</td>
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</tr>
<tr>
<td>West Virginia</td>
<td>Fee based on gross weight of combination. A $1.50 additional fee is included in columns (5) and (8).</td>
<td>$28.50 for 4,000 pounds or less to $1,131.25 for 80,000 pounds.</td>
<td>Flat fee.</td>
<td>Flat fee.</td>
<td>$370.00</td>
</tr>
<tr>
<td>Wisconsin</td>
<td>Gross weight of combination.</td>
<td>$66.50 for 4,500 pounds or less to $1987.50 for 80,000 pounds.</td>
<td>Flat fee.</td>
<td>$50 per semitrailer. Permanent registration.</td>
<td>836.00</td>
</tr>
<tr>
<td>Wyoming</td>
<td>Empty weight groups. 16/</td>
<td>$2 for 1,000 pounds or less to $60 for 6,001 pounds and over.</td>
<td>Empty weight groups. 16/</td>
<td>Same schedule as for tractor trucks.</td>
<td>60.00</td>
</tr>
</tbody>
</table>

1/ This summary is based on the fee schedules in effect January 1, 2001 and covers vehicles in private operation. Property taxes and taxes levied only at the time of first registration have been excluded.
2/ This summary includes provisions of laws enacted through December 2000, or the most current information available.
3/ To illustrate the practical fee range on a basis that is comparable for all States, the fee for a very light 1989 2-door sedan is given as the minimum and the fee for a heavy 1999 4-door sedan is given as the maximum. There is no intention to show the absolute minimum and maximum fees for each State. In many States, special plates at extra cost are available to those desiring personalized plates for amateur radio operators, for disable veterans, for members of veterans organizations, etc.
4/ A 1992 4-door sedan of 3,111 pounds empty weight was selected as the "typical" passenger car.
5/ The fee schedules of some States apply to combinations as well as to single-unit trucks. The maximum fee given in this table for those States is therefore much greater than in others. In general, 2-axle single-unit trucks are seldom licensed for more than 26,000 pounds gross weight (or its equivalent under a State's registration system).
6/ The reduced rates also apply to natural resources vehicles.
7/ A 2001 stake body truck of 6,317 pounds empty weight and 19,000 pounds gross weight was taken as the "typical" single-unit truck.
8/ A 2001 diesel-powered 4-axle dump truck of 14,478 pounds empty weight and 52,302 pounds gross weight was taken as a "typical" heavy single-unit truck.
9/ Included in the registration fees shown are beautification fees of $1.00 for the City and County of Honolulu and for the counties of Hawaii and Maui, and 50 cents for the County of Kauai and an emblem fee of 5 cents for all counties. Not included are license plate fees of $5.00 for the City and County of Honolulu and the County of Kauai and $3.50 for the counties of Hawaii and Maui.
10/ Registration fees for the City and County of Honolulu.
11/ Registration fees for the counties of Hawaii, Maui, and Kauai, respectively.
12/ In addition to the fees shown, trucks and tractor trucks with gross weights over 26,000 pounds are assessed a "use fee" of 7.97 mills per mile for 26,001 pounds to 31.68 mills per mile for 78,001 pounds and over.
13/ Trucks and combinations over 26,000 pounds, except farm vehicles, are required to pay a mileage tax. Tractor fees apply only if not registered as part of a combination.
14/ Motor vehicles used exclusively on the farm or on highways connecting farms are exempt from registration. A biennial certificate of exemption is required of such vehicles for a fee between $24.00 and $100.00.
15/ The fees for panel or pickup trucks: $25.00 for 4,000 pounds or less gross weight plus $1.50 State Police Inspection fee. Vehicles may be registered quarterly if one-fourth the yearly fee plus $5.00 for each quarter the vehicle is registered or licensed.
16/ Commercial vehicles are registered at $180.00 for 26,000 pounds or less to $825.00 for 80,000 pounds gross vehicle weight. For vehicles with gross vehicle weights over 80,000 pounds, the fee is $825.00 plus $25.00 for each additional 2,000 pounds, or fraction thereof.
17/ In some States full trailers are taxed on the same basis as semitrailers, but in many, separate schedules are used. The separate schedules for full trailers are not included in this table.
18/ A 2001 diesel-powered truck tractor of 9,926 pounds empty weight and a semitrailer of 7,000 pounds empty weight, registered for 48,000 pounds gross combination weight, in private operation, were selected as "typical" vehicles.
19/ A 2001 diesel-powered truck tractor of 14,440 pounds empty weight and a semitrailer of 12,300 pounds empty weight, registered for 80,000 pounds gross combination weight, in private operation, were selected as "typical" vehicles.
20/ A "Rocky Mountain" double consisting of a 2001 diesel-powered truck tractor of 14,440 pounds empty weight, a 45-foot semitrailer of 12,300 pounds empty weight, and a 28-foot semitrailer and dolly of 8,800 pounds empty weight registered for 98,000 pounds gross combination weight, in private operation, were selected as "typical" vehicles.
21/ Where the truck tractor and semitrailer are registered as a unit, the fee for the combination is given in the "tractor-truck" column.
22/ In addition to registration fees, there is levied a mileage tax based on operation and weight of vehicle for trucks over 60,000 pounds.

---

**TABLE MV-103**

<table>
<thead>
<tr>
<th>STATE</th>
<th>3. TRUCK TRACTORS</th>
<th>4. SEMITRAILERS</th>
<th>TYPICAL VEHICLE</th>
<th>TYPICAL VEHICLE</th>
<th>TWIN SEMITRAILER</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>FEE BASIS</td>
<td>APPROXIMATE FEE</td>
<td>FEE BASIS</td>
<td>APPROXIMATE FEE</td>
<td>TRUCK TRACTOR</td>
</tr>
<tr>
<td></td>
<td>RANGE</td>
<td>RANGE</td>
<td></td>
<td>RANGE</td>
<td>SEMI-TRAILER</td>
</tr>
<tr>
<td></td>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
<td>COMBINATION</td>
</tr>
<tr>
<td></td>
<td>TRUCK TRACTOR</td>
<td>SEMI-TRAILER</td>
<td>COMBINATION</td>
<td>TRUCK TRACTOR</td>
<td>SEMI-TRAILER</td>
</tr>
<tr>
<td></td>
<td>21 /</td>
<td>21 /</td>
<td>21 /</td>
<td>21 /</td>
<td>21 /</td>
</tr>
<tr>
<td>West Virginia</td>
<td>Fee based on gross weight of combination. A $1.50 additional fee is included in columns (5) and (8).</td>
<td>$28.50 for 4,000 pounds or less to $1,131.25 for 80,000 pounds.</td>
<td>Flat fee.</td>
<td>Flat fee.</td>
<td>$370.00</td>
</tr>
<tr>
<td>Wisconsin</td>
<td>Gross weight of combination.</td>
<td>$66.50 for 4,500 pounds or less to $1987.50 for 80,000 pounds.</td>
<td>Flat fee.</td>
<td>$50 per semitrailer. Permanent registration.</td>
<td>836.00</td>
</tr>
<tr>
<td>Wyoming</td>
<td>Empty weight groups. 16/</td>
<td>$2 for 1,000 pounds or less to $60 for 6,001 pounds and over.</td>
<td>Empty weight groups. 16/</td>
<td>Same schedule as for tractor trucks.</td>
<td>60.00</td>
</tr>
</tbody>
</table>
## TABLE MV-106

**ALABAMA**

<table>
<thead>
<tr>
<th>Classification</th>
<th>Name of Fund or Agency</th>
<th>Amount or Proportion</th>
<th>Objects of Expenditure</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1</strong></td>
<td>Counties</td>
<td>35.25 percent of additional truck registration fee</td>
<td>42.16 percent is allocated equally among counties. 57.84 percent is allocated on the basis of population.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>State Public Road and Bridge Fund</td>
<td>64.75 percent of additional truck registration fee</td>
<td>40-12-270</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Remainder</td>
<td>Distributed as follows:</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>State Treasurer</td>
<td>5 percent</td>
<td>For collection, administration and cost of tags.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>County Probate Judges</td>
<td>2.5 percent</td>
<td>Collection and administration.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>County Probate Judges</td>
<td>$1.25 per registration</td>
<td>Collection and administration.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Department of Public Safety</td>
<td>Additional car, light truck, and motorcycle registration fees</td>
<td>$10.00 per car; $10.00 per truck under 8001 lbs.; $8.00 per motorcycle. This is an additional tax to the regular license tax or registration fee and is paid to State General Fund for the Department of Public Safety.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Remainder</td>
<td>Distributed as follows:</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Municipalities and counties</td>
<td>21 percent</td>
<td>Administration, construction, maintenance and debt service on bonds for highways.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Counties and municipalities</td>
<td>7 percent</td>
<td>Same as above.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>State Public Road and Bridge Fund</td>
<td>72 percent</td>
<td>Distributed as follows:</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Highway Sinking Fund</td>
<td>Amount required</td>
<td>Debt service of bonds issued by the Alabama Highway Finance Corporation or predecessor agency.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>State Department of Transportation</td>
<td>Remainder</td>
<td>Administration, construction and maintenance of State highways.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>County Probate Judges</td>
<td>60 cents per license</td>
<td>Collection and administration.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>County Public Highway and Traffic Fund</td>
<td>90 cents per license</td>
<td>Construction, maintenance and administration of public roads and bridges.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>State General Fund</td>
<td>Remainder</td>
<td>Appropriated to Department of Public Safety for State Police.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Motor-Carrier Fund</td>
<td>All</td>
<td>Distributed as follows:</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Department of Revenue</td>
<td>Amount required</td>
<td>Collection and administration.</td>
<td></td>
</tr>
</tbody>
</table>

**PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-VEHICLE AND MOTOR-CARRIER RECEIPTS**

1/
<table>
<thead>
<tr>
<th>CLASSIFICATION OF FEE</th>
<th>NAME OF FUND OR AGENCY</th>
<th>AMOUNT OR PROPORTION</th>
<th>OBJECTS OF EXPENDITURE</th>
<th>REMARKS</th>
<th>STATE CODE SECTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>ALABAMA</td>
<td>Public Service Commission</td>
<td>$50,000</td>
<td>Collection, administration and regulation of for-hire carriers.</td>
<td></td>
<td>37-3-31</td>
</tr>
<tr>
<td></td>
<td>State Highway Fund</td>
<td>Remainder</td>
<td>Construction and maintenance of State highways.</td>
<td></td>
<td>37-3-32; 40-19-17</td>
</tr>
<tr>
<td></td>
<td>Designated Agent</td>
<td>$1.50 per certificate of title transaction</td>
<td>Collection and administration.</td>
<td>County probate judges or officials receive additional $1.50 fee.</td>
<td>32-8-6</td>
</tr>
<tr>
<td></td>
<td>Department of Revenue</td>
<td>Remainder</td>
<td>Collection and administration.</td>
<td></td>
<td>32-8-6</td>
</tr>
<tr>
<td></td>
<td>State General Fund</td>
<td>All</td>
<td>Appropriated to Department of Public Safety for State Police.</td>
<td></td>
<td>32-6-19</td>
</tr>
<tr>
<td></td>
<td>State General Fund</td>
<td>All</td>
<td>State general purposes.</td>
<td></td>
<td>32-8-6</td>
</tr>
<tr>
<td>ALASKA</td>
<td>State General Fund</td>
<td>All</td>
<td>Distributed as follows:</td>
<td>Does not include the local option motor-vehicle registration tax for municipalities.</td>
<td>28.10.421&amp;441; 28.10.451-493; 28.15.271&amp;423</td>
</tr>
<tr>
<td></td>
<td>Dept. of Administration</td>
<td>3 percent</td>
<td>Collection and administration.</td>
<td>Department of Administration separately accounts for 3 percent of fees deposited into the State General Fund. The State Legislature makes appropriations from this special account for administration of motor-vehicle laws and administration of Alaska Mandatory Automobile Insurance Act.</td>
<td>28.10.421(g)</td>
</tr>
<tr>
<td></td>
<td>Remainder</td>
<td>State general purposes.</td>
<td>Legislative appropriations for highway purposes are made from the State General Fund and may be considered as derived from road-user taxes until highway appropriations exceed road-user revenues.</td>
<td></td>
<td>28.10.421(g)</td>
</tr>
<tr>
<td>ARIZONA</td>
<td>County Assessors</td>
<td>$1.00 per registration, title, etc.</td>
<td>Collection, administration and local road purposes.</td>
<td>Excess amounts above State costs paid to State Highway Fund.</td>
<td>28-2005</td>
</tr>
<tr>
<td></td>
<td>Air Quality Fund</td>
<td>$1.50 additional fee per registration</td>
<td>Statewide air quality program.</td>
<td>Paid with registration fee in nonattainment areas; $2.00 elsewhere. $400,000 allocated to Dept. of Transportation for public transportation assistance.</td>
<td>49-551</td>
</tr>
<tr>
<td></td>
<td>State Highway Fund</td>
<td>$1.00 per motorcycle registration</td>
<td>Driver education.</td>
<td></td>
<td>28-2010</td>
</tr>
<tr>
<td></td>
<td>Highway-User Revenue Fund</td>
<td>Remainder</td>
<td>See Table MF-106 for authorized distribution.</td>
<td></td>
<td>28-6538</td>
</tr>
<tr>
<td></td>
<td>Highway-User Revenue Fund</td>
<td>All</td>
<td>See Table MF-106 for authorized distribution.</td>
<td></td>
<td>28-6538</td>
</tr>
<tr>
<td></td>
<td>Driver's License Fund</td>
<td>All</td>
<td>Costs of licensing drivers and administration of driving tests for commercial motor vehicle operators.</td>
<td>Amounts in excess of $200,000 remaining in fund at end of year revert to the State Highway Fund.</td>
<td>28-478</td>
</tr>
<tr>
<td></td>
<td>Dealer Enforcement Fund</td>
<td>All</td>
<td>Regulation of dealers.</td>
<td>Amounts in excess of $250,000 remaining in fund at end of year revert to the State Highway Fund.</td>
<td>28-4304</td>
</tr>
<tr>
<td></td>
<td>Emissions Inspection Fund</td>
<td>All</td>
<td>Motor vehicle emissions inspection program.</td>
<td></td>
<td>49-544</td>
</tr>
</tbody>
</table>
### Provisions Governing the Disposition of State Motor-Vehicle and Motor-Carrier Receipts

#### Arkansas

<table>
<thead>
<tr>
<th>Classification of Fee</th>
<th>Name of Fund or Agency</th>
<th>Amount or Proportion</th>
<th>Objects of Expenditure</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1,4,8,9,12.1</td>
<td>State Apportionment Fund</td>
<td>All</td>
<td>See Table MF-106 for authorized distribution.</td>
<td>(See State code §19-6-405; §27-14-401)</td>
</tr>
<tr>
<td>2,10,12,13</td>
<td>State Police Fund</td>
<td>All</td>
<td>Collection, administration, and support of State Police Department. Administration of motor-vehicle inspection laws.</td>
<td>Includes inspection fee.</td>
</tr>
<tr>
<td>7</td>
<td>Revenue Department</td>
<td>All</td>
<td>Acquisition, construction and remodeling of State buildings.</td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>Constitutional and Fiscal Agencies Fund</td>
<td>3 percent</td>
<td>Collection, administration and general State government services.</td>
<td>Reduced to 1.5 percent if collected by State Highway and Transportation Department.</td>
</tr>
<tr>
<td></td>
<td>State Highway and Transportation Department</td>
<td>97 percent</td>
<td>Support of Arkansas Highway Police Division of the State Highway and Transportation Department. Expense of regulating, certifying and assessing (ad valorem) intrastate and interstate highway carriers.</td>
<td>Increased to 98.5 percent if collected by State Highway and Transportation Department.</td>
</tr>
</tbody>
</table>

#### California

<table>
<thead>
<tr>
<th>Classification of Fee</th>
<th>Name of Fund or Agency</th>
<th>Amount or Proportion</th>
<th>Objects of Expenditure</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Air Pollution Control Districts</td>
<td>See remarks</td>
<td>Planning, monitoring, enforcement, and technical studies to reduce air pollution from motor vehicles.</td>
<td>Local option tax. Districts designated as a state nonattainment area for any pollutant emitted by motor vehicles may levy a fee of up to $4.00 per registration.</td>
</tr>
<tr>
<td></td>
<td>Abandoned Vehicle Trust Fund</td>
<td>See remarks</td>
<td>Abandoned vehicle abatement programs.</td>
<td>Local option tax. Counties may impose a fee of $1.00 per registration.</td>
</tr>
<tr>
<td></td>
<td>Department of Motor Vehicles</td>
<td>$1.00 per registration</td>
<td>Collection expenses including the administration and support of the International Registration Plan.</td>
<td>Also receives up to 1 percent of air pollution control fee for administrative costs.</td>
</tr>
<tr>
<td></td>
<td>Highway Patrol</td>
<td>$1.00 per registration</td>
<td>To maintain uniformed field strength of California Highway Patrol.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Counties</td>
<td>See remarks</td>
<td>Vehicle theft crime programs and prosecution of DUI.</td>
<td>Local option tax. Counties may impose a fee of $1.00 per registration.</td>
</tr>
<tr>
<td></td>
<td>Counties</td>
<td>See remarks</td>
<td>For automated mobile and fixed location fingerprint identification of DUI offenders.</td>
<td>Local option tax. Counties may impose a fee of $1.00 per registration.</td>
</tr>
<tr>
<td></td>
<td>Motorcyclist Safety Fund</td>
<td>$2.00 per motorcycle registration and renewal</td>
<td>Motorcycle safety programs including rider training and motorist awareness.</td>
<td></td>
</tr>
<tr>
<td>1.2.5.1</td>
<td>Motor Vehicle Account, State Transportation Fund</td>
<td>Remainder</td>
<td>Distributed as follows:</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Department of Motor Vehicles</td>
<td>Appropriation</td>
<td>Support of the Department.</td>
<td>Based on legislative appropriation.</td>
</tr>
<tr>
<td></td>
<td>Highway Patrol</td>
<td>Appropriation</td>
<td>Support of Highway Patrol.</td>
<td>Based on legislative appropriation.</td>
</tr>
</tbody>
</table>
## Provisions Governing the Disposition of State Motor-Vehicle and Motor-Carrier Receipts

Based on information obtained from State Authorities and from State Law Codes as of January 1, 2001.

<table>
<thead>
<tr>
<th>Classification of Fee 2/</th>
<th>Name of Fund or Agency</th>
<th>Amount or Proportion</th>
<th>Objects of Expenditure</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>California</td>
<td>Secretary of Business, Transportation, and Housing</td>
<td>appropriation</td>
<td>Secretary and administrative costs.</td>
<td>Based on legislative appropriation.</td>
</tr>
<tr>
<td></td>
<td>Department of Justice and other miscellaneous</td>
<td>appropriation</td>
<td>Support of the Department.</td>
<td>Based on legislative appropriation.</td>
</tr>
<tr>
<td></td>
<td>State Air Resources Board</td>
<td>appropriation</td>
<td>Support of the motor-vehicle emissions control.</td>
<td>Based on legislative appropriation.</td>
</tr>
<tr>
<td></td>
<td>Local Air Resources</td>
<td>appropriation</td>
<td>Contributes toward support of local agencies.</td>
<td>Based on legislative appropriation.</td>
</tr>
<tr>
<td></td>
<td>Department of Health</td>
<td>appropriation</td>
<td></td>
<td>Based on legislative appropriation.</td>
</tr>
<tr>
<td></td>
<td>Judicial Council</td>
<td>appropriation</td>
<td></td>
<td>Based on legislative appropriation.</td>
</tr>
<tr>
<td></td>
<td>State Highway Account</td>
<td>remainder</td>
<td>Highway purposes and mass transit guideways.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Motor Vehicle License Fee Account</td>
<td>all</td>
<td>Distributed as follows:</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Department of Motor Vehicles</td>
<td>cost of enforcement</td>
<td>Provide enforcement.</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>remainder</td>
<td>Distributed as follows:</td>
<td></td>
</tr>
<tr>
<td></td>
<td>General Fund</td>
<td>trailer coach fees</td>
<td>General purposes.</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>remainder</td>
<td>Distributed as follows:</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Counties and Cities</td>
<td>18.75 percent</td>
<td>General purposes.</td>
<td>Cities that did not levy a property tax in FY 1987-88 receive a payment that increases at the rate at which total license fee receipts increase. All counties and cities receive an amount equal to the revenue received in FY 1982-83. Any remaining amount is distributed on population basis.</td>
</tr>
<tr>
<td></td>
<td>Cities</td>
<td>50 percent</td>
<td>General purposes.</td>
<td>Distributed on population basis.</td>
</tr>
<tr>
<td></td>
<td>Counties</td>
<td>50 percent</td>
<td>General purposes.</td>
<td>Distributed on population basis.</td>
</tr>
<tr>
<td></td>
<td>Vehicle Inspection and Repair Fund</td>
<td>all</td>
<td>Implementation of the motor-vehicle inspection and repair program.</td>
<td>Administered by Department of Consumer Affairs.</td>
</tr>
<tr>
<td></td>
<td>Motor Vehicle Account</td>
<td>$50.00 per initial inspection</td>
<td>Distributed as follows:</td>
<td>Paid to the Department of Motor Vehicles when inspection is made for initial registration or transfer of ownership.</td>
</tr>
<tr>
<td></td>
<td>Department of Motor Vehicles</td>
<td>$3.00 of each fee</td>
<td>Administrative costs.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>California Highway Patrol</td>
<td>remainder</td>
<td>For implementing and conducting inspection program.</td>
<td></td>
</tr>
</tbody>
</table>

1/ See Table MF-106 for authorized distribution.

2/ Rev. & Tax. 11001

3/ Rev. & Tax. 11003

4/ Rev. & Tax. 11005

5/ Vehicle 42273

6/ Vehicle 9250.18

7/ Vehicle 9255.2
<table>
<thead>
<tr>
<th>CLASSIFICATION OF FEE 2/</th>
<th>NAME OF FUND OR AGENCY</th>
<th>AMOUNT OR PROPORTION</th>
<th>OBJECTS OF EXPENDITURE</th>
<th>REMARKS</th>
<th>STATE CODE SECTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>COLORADO</td>
<td>County Clerks</td>
<td>$1.00 per registration</td>
<td>Collection and administration.</td>
<td>$1.50 additional registration fee and $2.50 of each annual full year registration fee per vehicle is distributed to counties and cities based on place of residence. See city road and street funds distribution below.</td>
<td>42-1-210</td>
</tr>
<tr>
<td></td>
<td>County Road and Bridge Fund</td>
<td>$4.00 per rural registration</td>
<td>County roads and bridges.</td>
<td></td>
<td>42-3-139(2), 42-3-139(4)</td>
</tr>
<tr>
<td></td>
<td>City road and street funds</td>
<td>$4.00 per urban registration</td>
<td>Construction and maintenance of highways, roads and streets located within city boundaries.</td>
<td></td>
<td>42-3-139(2), 42-3-139(4)</td>
</tr>
<tr>
<td></td>
<td>Motorcycle Operator Safety Training Fund</td>
<td>$2.00 per motorcycle registration</td>
<td>Motorcycle training.</td>
<td></td>
<td>42-3-134(5)</td>
</tr>
<tr>
<td>Highway-Users Tax Fund</td>
<td>50 cents per registration</td>
<td>Direct costs of motor vehicle emissions activities of Departments of Health and Revenue in nonattainment areas.</td>
<td>Subject to legislative appropriation. Counties in the program area impose an additional 70 cent fee for administrative costs.</td>
<td></td>
<td>42-3-134(26)(a)</td>
</tr>
<tr>
<td>Highway-Users Tax Fund</td>
<td>$1.50 per registration</td>
<td>Administration and enforcement costs of the automobile inspection and readjustment program of Departments of Health and Revenue.</td>
<td>Subject to legislative appropriation. Imposed on motor vehicles registered in program area and subject to inspection. The AIR Account of the Highway Users Tax Fund provides funding for air quality programs.</td>
<td></td>
<td>42-3-134(26)(b)</td>
</tr>
<tr>
<td>Highway-Users Tax Fund</td>
<td>$10.00 per light and heavy duty diesel-powered motor vehicle</td>
<td>Costs of diesel-powered motor vehicle emissions control activities of Departments of Health and Revenue.</td>
<td>Subject to legislative appropriation. Imposed on diesel-powered motor vehicles registered in the program area.</td>
<td></td>
<td>42-3-134(27)</td>
</tr>
<tr>
<td>Highway-Users Tax Fund</td>
<td>$1.00 per registration</td>
<td>To promote an effective emergency medical network.</td>
<td></td>
<td></td>
<td>42-3-134(28)</td>
</tr>
<tr>
<td>Highway-Users Tax Fund</td>
<td>Remainder</td>
<td>See Table MF-106 for authorized distribution.</td>
<td>Also includes additional fees for special plates.</td>
<td></td>
<td>43-4-203</td>
</tr>
<tr>
<td>Motorcycle Operator Safety Training Fund</td>
<td>$1.00 per motorcycle endorsement</td>
<td>Motorcycle training.</td>
<td></td>
<td></td>
<td>42-2-114(2)(b), 42-2-114(4)(b)</td>
</tr>
<tr>
<td>County General Funds</td>
<td>See remarks</td>
<td>Collection, administration and county general purposes.</td>
<td>Only the counties that issue drivers' licenses retain $6.00. These counties issue less than one percent of licenses.</td>
<td></td>
<td>42-2-114(2)(a), 42-2-406</td>
</tr>
<tr>
<td>Highway-Users Tax Fund</td>
<td>Remainder</td>
<td>See Table MF-106 for authorized distribution.</td>
<td></td>
<td></td>
<td>42-2-114(2)(a), 42-2-406</td>
</tr>
<tr>
<td>Public Utilities Commission Motor Carrier Fund</td>
<td>Appropriation</td>
<td>Regulation of motor-vehicle carriers.</td>
<td></td>
<td></td>
<td>40-2-110</td>
</tr>
<tr>
<td>Highway-Users Tax Fund</td>
<td>Remainder</td>
<td>See Table MF-106 for authorized distribution.</td>
<td></td>
<td></td>
<td>43-4-203</td>
</tr>
<tr>
<td>Highway-Users Tax Fund</td>
<td>$2.50 per title</td>
<td>Operation of a statewide distributive data processing system for motor-vehicle registrations and titles.</td>
<td>Also receives $2.00 per duplicate. Subject to legislative appropriation.</td>
<td></td>
<td>42-6-138</td>
</tr>
<tr>
<td>County General Funds</td>
<td>Remainder</td>
<td>Collection, administration and county general purposes.</td>
<td></td>
<td></td>
<td>42-6-138</td>
</tr>
<tr>
<td>Highway-Users Tax Fund</td>
<td>100 percent</td>
<td>See Table MF-106 for authorized distribution.</td>
<td>Except for violation of Section 42-4-1202 occurring within corporate limits of a city, which shall be distributed 50 percent to a city and 50 percent to Highway-Users Tax Fund, all fines and penalties collected are credited to the Highway-Users Tax fund.</td>
<td></td>
<td>42-1-215</td>
</tr>
</tbody>
</table>
# Provisions Governing the Disposition of State Motor-Vehicle and Motor-Carrier Receipts

**Colorado**

<table>
<thead>
<tr>
<th>Classification of Fee</th>
<th>Name of Fund or Agency</th>
<th>Amount or Proportion</th>
<th>Objects of Expenditure</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>9</td>
<td>Department of Revenue</td>
<td>Amount required</td>
<td>Administration</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Auto Dealers License Fund</td>
<td>Remainder</td>
<td>Educational and enforcement purposes.</td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>Public Utilities</td>
<td>All</td>
<td>Administration, supervision, and regulation of motor carriers.</td>
<td></td>
</tr>
<tr>
<td>12.1</td>
<td>Hazardous Materials Safety Fund</td>
<td>All</td>
<td>Administration and regulation of motor vehicles transporting hazardous materials. Reimbursement to public agencies for costs incurred in handling hazardous material spills.</td>
<td>Remainder at fiscal year end subject to appropriation to Department of Safety for disbursement to local governments to train for and respond to hazardous material incidents.</td>
</tr>
<tr>
<td>13</td>
<td>Highway-Users Tax Fund (AIR Account)</td>
<td>All</td>
<td>Administration and enforcement costs of the automobile inspection and readjustment program of Departments of Health and Revenue.</td>
<td>State vehicle emissions inspection fee.</td>
</tr>
<tr>
<td>13</td>
<td>Waste Tire Recycling Development Cash Fund</td>
<td>$1.00 per tire on waste tires.</td>
<td>To finance development and implementation of waste diversion, and for recycling strategies and alternatives.</td>
<td>Collected on passenger vehicle tires, including trucks under 15,000 lbs. at transfer to new tire retailer for disposal. Subject to appropriation to Department of Local Affairs.</td>
</tr>
</tbody>
</table>

**Connecticut**

<table>
<thead>
<tr>
<th>Classification of Fee</th>
<th>Name of Fund or Agency</th>
<th>Amount or Proportion</th>
<th>Objects of Expenditure</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>General Fund</td>
<td>$5.00 safety fee for reflectorized plates</td>
<td>Administration.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Department of Transportation</td>
<td>$4.00 per motorcycle registration.</td>
<td>Motorcycle rider education program.</td>
<td></td>
</tr>
<tr>
<td>1,2,5,2,7,9,10,11,13</td>
<td>Special Transportation Fund</td>
<td>Remainder</td>
<td>See Table MF-106 for authorized distribution.</td>
<td></td>
</tr>
</tbody>
</table>

**Delaware**

<table>
<thead>
<tr>
<th>Classification of Fee</th>
<th>Name of Fund or Agency</th>
<th>Amount or Proportion</th>
<th>Objects of Expenditure</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Department of Public Safety</td>
<td>$4.00 per motorcycle registration</td>
<td>Administration of the motorcycle rider education program and improved motorcycle licensing procedures.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Transportation Trust Fund</td>
<td>Remainder</td>
<td>See Table MF-106 for authorized distribution.</td>
<td></td>
</tr>
<tr>
<td>2.5,1,6,7,8,9,10,11,12,1</td>
<td>Transportation Trust Fund</td>
<td>All</td>
<td>See Table MF-106 for authorized distribution.</td>
<td></td>
</tr>
</tbody>
</table>

**District of Columbia**

<table>
<thead>
<tr>
<th>Classification of Fee</th>
<th>Name of Fund or Agency</th>
<th>Amount or Proportion</th>
<th>Objects of Expenditure</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td>Driver Education Program Fund</td>
<td>$5.00 per driver’s license</td>
<td>Driver education in schools.</td>
<td></td>
</tr>
<tr>
<td>1,2,4,6,7,9,13</td>
<td>General Fund</td>
<td>Remainder</td>
<td>See Table MF-106 for authorized distribution.</td>
<td></td>
</tr>
<tr>
<td>CLASSIFICATION OF FEE 2/</td>
<td>NAME OF FUND OR AGENCY</td>
<td>AMOUNT OR PROPORTION</td>
<td>OBJECTS OF EXPENDITURE</td>
<td>REMARKS</td>
</tr>
<tr>
<td>--------------------------</td>
<td>------------------------</td>
<td>----------------------</td>
<td>------------------------</td>
<td>---------</td>
</tr>
<tr>
<td>FLORIDA</td>
<td></td>
<td>$100 initial registration fee</td>
<td>Distributed as follows:</td>
<td>Imposed first time vehicle is registered in the State.</td>
</tr>
<tr>
<td>General Revenue Fund</td>
<td>30 percent</td>
<td>State general purposes.</td>
<td>320.072</td>
<td></td>
</tr>
<tr>
<td>General Revenue Fund</td>
<td>70 percent</td>
<td>Distributed as follows:</td>
<td>320.072</td>
<td></td>
</tr>
<tr>
<td>General Revenue Fund</td>
<td>7 percent</td>
<td>Service charge for general State government expenses.</td>
<td>This General Revenue Fund distribution ceases July 1, 2001.</td>
<td>320.072; 215.20</td>
</tr>
<tr>
<td>State Transportation Trust Fund</td>
<td>93 percent</td>
<td>See Table MF-106 for authorized distribution.</td>
<td>After July 1, 2001, the State Transportation Trust Fund distribution is 100 percent.</td>
<td>320.072</td>
</tr>
<tr>
<td>Highway Safety</td>
<td>$2.50 additional fee for motorcycle registrations</td>
<td>Appropriated to fund the Florida Motorcycle Safety Education Program.</td>
<td>Any surplus funds are to be appropriated to fund other motorcycle driver improvement programs.</td>
<td>320.08</td>
</tr>
<tr>
<td>Mobile home and park trailer fee</td>
<td>Distributed as follows:</td>
<td>Fees range from $20 to $80 for mobile homes and $25 for park trailers.</td>
<td>320.08; 320.081</td>
<td></td>
</tr>
<tr>
<td>General Revenue Fund</td>
<td>$1.50</td>
<td>State General Purposes.</td>
<td>320.081</td>
<td></td>
</tr>
<tr>
<td>License Tax Collection Trust Fund</td>
<td>Remainder</td>
<td>1/2 to school district, 1/2 to county or city where vehicle is located</td>
<td>320.081</td>
<td></td>
</tr>
<tr>
<td>$2.00 temporary tag fee</td>
<td>320.131</td>
<td>Highway Safety Operating Trust Fund</td>
<td>Fees imposed on all vehicles unless otherwise specified. The following fees and distributions do not include voluntary contributions that may be made with the registration application and the collection of annual license taxes and fees. (See State code §320.02 and §320.08047).</td>
<td>320.131</td>
</tr>
<tr>
<td>Highway Safety</td>
<td>$1.00 per tag</td>
<td>Funds operational expenses of the Department of Highway Safety and Motor Vehicles including the license plate replacement program.</td>
<td>320.131</td>
<td></td>
</tr>
<tr>
<td>Brain and Spinal Cord Injury Rehabilitation Trust Fund</td>
<td>$1.00 per tag</td>
<td>Registration fees</td>
<td>Fees imposed only to cars and light trucks.</td>
<td>320.131</td>
</tr>
<tr>
<td>Highway Safety</td>
<td>50 cents</td>
<td>Operation of Florida Real Time Vehicle Information System.</td>
<td>Administered by the Department of Highway Safety and Motor Vehicles.</td>
<td>320.03(5)</td>
</tr>
<tr>
<td>Air Pollution Control Trust Fund</td>
<td>$1.00</td>
<td>For purposes of air pollution control.</td>
<td>Administered by Department of Environmental Protection. Counties may receive from 50 cents to 75 cents per registration for approved local air pollution control programs.</td>
<td>320.03(6)</td>
</tr>
<tr>
<td>Transportation Disadvantaged Trust Fund</td>
<td>$1.50</td>
<td>For subsidies of transportation disadvantaged people's transportation costs, and administrative costs.</td>
<td>Fee applies only to cars and light trucks.</td>
<td>320.03(9)</td>
</tr>
<tr>
<td>County Tax Collector</td>
<td>$2.50</td>
<td>Collection expenses.</td>
<td>Service fee charged by local officials, who may also impose additional fee of up to 50 cents.</td>
<td>320.04</td>
</tr>
<tr>
<td>General Revenue Fund</td>
<td>$2.50</td>
<td>State general purposes.</td>
<td>Service fee charged on applications handled directly by the Department of Highway Safety and Motor Vehicles.</td>
<td>320.04</td>
</tr>
<tr>
<td>CLASSIFICATION</td>
<td>NAME OF FUND OR AGENCY</td>
<td>AMOUNT OR PROPORTION</td>
<td>OBJECTS OF EXPENDITURE</td>
<td>REMARKS</td>
</tr>
<tr>
<td>----------------</td>
<td>------------------------</td>
<td>----------------------</td>
<td>-------------------------</td>
<td>---------</td>
</tr>
<tr>
<td>FLORIDA</td>
<td>Highway Safety</td>
<td>50 cents</td>
<td>Manufacture of license plates and stickers with reflective materials.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Operating Trust Fund</td>
<td>$2.00</td>
<td>Funds the replacement license plate program. License plates are replaced every 5 years. Fund receives $10 per plate.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Emergency Medical</td>
<td>10 cents</td>
<td>For emergency medical services.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Services Trust Fund</td>
<td>$1.00</td>
<td>For improvement of law enforcement radio system. Does not apply to mobile homes.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>State Agency Law</td>
<td>$1.00</td>
<td>Distributed as follows:</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Enforcement Radio System</td>
<td>$1.00</td>
<td>State general purposes.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Trust Fund</td>
<td>40 percent</td>
<td>To fund the community juvenile justice partnership grants program.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Motor Vehicle Theft</td>
<td>18 percent</td>
<td>For programs to deter vehicle theft.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Prevention Trust Fund</td>
<td>Remainer</td>
<td>Distributed as follows:</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Capital Outlay and Debt</td>
<td>Amount required</td>
<td>Debt service on school construction bonds and the construction of new school buildings. The total amount required each year is based on constitutionally fixed amount per school instructional unit. Article 12, Sec. 9 (d).</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Service School Trust Fund</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>State Transportation Trust Fund</td>
<td>Remainer</td>
<td>See Table MF-106 for authorized distribution. Includes $2.00 license tax surcharge and $5.00 surcharge on commercial vehicles over 10,000 lbs.</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Driver's license agents</td>
<td>Additional $5.25 fee</td>
<td>Distributed as follows: Fee charged for issuance or renewal of driver's license by authorized tax collectors in the counties.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Local tax collectors</td>
<td>$4.25</td>
<td>Collection and administration.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Highway Safety</td>
<td>$1.00</td>
<td>Funds operational expenses of the Department of Highway Safety and Motor Vehicles.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Operating Trust Fund</td>
<td>$10.00 or $15.00 per reinstatement</td>
<td>Funds operational expenses of the Department of Highway Safety and Motor Vehicles. Also receives fees from record searches.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>State General Revenue</td>
<td>50 cents per year for each license</td>
<td>Driver training instruction for high school students.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Fund</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Remainder</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Department of</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Transportation, Counties and Municipalities</td>
<td>In same proportion as motor-fuel taxes in Table MF-106.</td>
<td>See Table MF-106 for authorized distribution. Includes fuel-use taxes and fees for identification decals. (See State code §207.003 and §207.004).</td>
<td></td>
</tr>
</tbody>
</table>
### Provisions Governing the Disposition of State Motor-Vehicle and Motor-Carrier Receipts

<table>
<thead>
<tr>
<th>Classification of Fee</th>
<th>Name of Fund or Agency</th>
<th>Amount or Proportion</th>
<th>Objects of Expenditure</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>FLORIDA</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Nongame Wildlife Trust Fund</td>
<td>$4.00</td>
<td>Documentation of population trends and habitat; conservation, management and regulatory programs, and public education.</td>
<td>Service fee charged by local officials, who may also impose additional fee of up to 50 cents.</td>
</tr>
<tr>
<td>8</td>
<td>County Tax Collector</td>
<td>$4.25</td>
<td>Processing title applications</td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>Highway Safety Operating Trust Fund</td>
<td>$1.00</td>
<td>Prevent and detect odometer fraud.</td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>State Transportation Trust Fund</td>
<td>$21.00</td>
<td>All</td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>State General Revenue Fund</td>
<td>$2.00</td>
<td>General State purposes.</td>
<td></td>
</tr>
<tr>
<td>12</td>
<td>Highway Safety Operating Trust Fund</td>
<td>$19.00</td>
<td>Motor vehicle inspection fee</td>
<td></td>
</tr>
<tr>
<td>GEORGIA</td>
<td>County Agent</td>
<td>$1.00 per license plate</td>
<td>Collection expenses.</td>
<td></td>
</tr>
<tr>
<td>1, 2, 5, 6, 7, 8, 11, 12, 13</td>
<td>State General Fund</td>
<td>Remainder</td>
<td>State general purposes.</td>
<td>All taxes and fees deposited in general fund unless otherwise specified. Constitution 2-1406(a); 68-104; 68-418a; 68B-206; 68-506; 91A-5102; 91A-5302; 92A-248; etc.</td>
</tr>
</tbody>
</table>
### Hawaii

<table>
<thead>
<tr>
<th>Classification of Fee 2/</th>
<th>Name of Fund or Agency</th>
<th>Amount or Proportion</th>
<th>Objects of Expenditure</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1, 5, 1</td>
<td>Department of Transportation</td>
<td>Amount Required</td>
<td>Reimburse counties for collection costs.</td>
<td>249-33(e)</td>
</tr>
<tr>
<td></td>
<td>State Highway Fund</td>
<td>Remainder</td>
<td>Expended in the county in which collected for construction, improvement and maintenance of county roads and streets, and debt service on county bonds issued to finance highway and street construction and improvements.</td>
<td>Up to $500,000 may be appropriated in the City and County of Honolulu for the Police Department.</td>
</tr>
<tr>
<td>2, 7, 10</td>
<td>County General Fund</td>
<td>All</td>
<td>County general purposes.</td>
<td>286-51; 286-111</td>
</tr>
<tr>
<td>3, 8, 11, 13</td>
<td>State Highway Fund</td>
<td>Remainder</td>
<td>See Table MF-106 for authorized distribution.</td>
<td>(See State code §264-10; §286-111; §286-209; §286-216)</td>
</tr>
<tr>
<td>9</td>
<td>State General Fund</td>
<td>All</td>
<td>State general purposes.</td>
<td>436B-15</td>
</tr>
<tr>
<td>10</td>
<td>Highway Beautification and Disposal of Abandoned Vehicles Revolving Fund</td>
<td>Additional fee up to $1.00 at option of each county</td>
<td>Beautification and other related activities of county highways.</td>
<td>286-51</td>
</tr>
</tbody>
</table>

### Idaho

<table>
<thead>
<tr>
<th>Classification of Fee 2/</th>
<th>Name of Fund or Agency</th>
<th>Amount or Proportion</th>
<th>Objects of Expenditure</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Recreational vehicle license fees</td>
<td>$2.00 per recreational vehicle license</td>
<td>County general purposes.</td>
<td>49-448</td>
</tr>
<tr>
<td></td>
<td>Remainder</td>
<td>Distributed as follows:</td>
<td>49-448</td>
<td></td>
</tr>
<tr>
<td></td>
<td>State Recreational Vehicle Account</td>
<td>99 percent</td>
<td></td>
<td>49-448</td>
</tr>
<tr>
<td></td>
<td>Search and Rescue Account</td>
<td>1 percent</td>
<td></td>
<td>49-448</td>
</tr>
<tr>
<td></td>
<td>Plate Manufacturing Account</td>
<td>$1.70 of $3.00 plate issuing fee</td>
<td>Costs of manufacturing license plates.</td>
<td>49-450</td>
</tr>
<tr>
<td></td>
<td>Counties</td>
<td>25 cents per motor vehicle registration</td>
<td>Local emergency medical service costs.</td>
<td>Retained by county of origin.</td>
</tr>
<tr>
<td></td>
<td>Emergency Medical Services Account</td>
<td>$1.00 per motor vehicle registration</td>
<td>Emergency medical services training, communications, vehicle and equipment grants.</td>
<td>49-452</td>
</tr>
<tr>
<td></td>
<td>Highway Distribution Account</td>
<td>Remainder</td>
<td>See Table MF-106 for authorized distribution.</td>
<td>40-701</td>
</tr>
</tbody>
</table>
## IDAHO

<table>
<thead>
<tr>
<th>CLASSIFICATION OF FEE 2/</th>
<th>NAME OF FUND OR AGENCY</th>
<th>AMOUNT OR PROPORTION</th>
<th>OBJECTS OF EXPENDITURE</th>
<th>REMARKS</th>
<th>STATE CODE SECTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td>County Current Expense Fund</td>
<td>See remarks</td>
<td>County Sheriff for collection.</td>
<td>$5.00 per operator's license when fees collected by county officer. Also receives $3.00 of exam fee, $2.50 of motorcycle endorsement fee, $5.00 of motorcycle endorsement exam fee, and a portion of driver training class fee.</td>
<td>49-306</td>
</tr>
<tr>
<td>2</td>
<td>Emergency Medical Services Account II</td>
<td>$2.00 per operator's license</td>
<td>For State emergency medical services.</td>
<td></td>
<td>49-306</td>
</tr>
<tr>
<td>2</td>
<td>State Highway Account</td>
<td>$16.50 per Class A, B, or C operator's license</td>
<td>See Table MF-106 for authorized distribution.</td>
<td>Also receives $10.50 of instruction permit fees, $6.50 of duplicate license fees, $4.00 of motorcycle endorsement fee, and $5.00 of skills test fees for Class A, B, or C.</td>
<td>49-306</td>
</tr>
<tr>
<td>2</td>
<td>Driver Training Account</td>
<td>$5.30 per Class D operator's license</td>
<td>Made available to State Board of Education for driver training.</td>
<td>Also receives $2.60 of class D instruction permit fee and portion of driver training course fee.</td>
<td>49-306</td>
</tr>
<tr>
<td>2</td>
<td>Motorcycle Safety Program Fund</td>
<td>$1.00 per Class A, B, C, or D operator's license</td>
<td>Motorcycle safety education.</td>
<td></td>
<td>49-306</td>
</tr>
<tr>
<td>2</td>
<td>Highway Distribution Account</td>
<td>Remainder</td>
<td>See Table MF-106 for authorized distribution.</td>
<td></td>
<td>40-701, 49-306</td>
</tr>
<tr>
<td>2</td>
<td>Highway Distribution Account</td>
<td>All</td>
<td>See Table MF-106 for authorized distribution.</td>
<td></td>
<td>40-701</td>
</tr>
<tr>
<td>9</td>
<td>County Current Expense Fund</td>
<td>$10.00 per dealer's license</td>
<td>County general purposes.</td>
<td></td>
<td>49-1607</td>
</tr>
<tr>
<td>9</td>
<td>State Highway Account</td>
<td>Remainder</td>
<td>Administrative costs of enforcement. Construction, reconstruction and maintenance of State highways, including State highways in cities.</td>
<td></td>
<td>49-1607</td>
</tr>
<tr>
<td>10</td>
<td>County Current Expense Fund</td>
<td>See remarks</td>
<td>County general purposes.</td>
<td>Amounts collected by county officers are retained by county.</td>
<td>49-431</td>
</tr>
<tr>
<td>10</td>
<td>State Highway Account</td>
<td>Remainder</td>
<td>Construction, reconstruction and maintenance of State highways, including State highways in cities.</td>
<td></td>
<td>49-431</td>
</tr>
<tr>
<td>11</td>
<td>County Agents and Idaho Transportation Department</td>
<td>5 percent</td>
<td>Collection expenses.</td>
<td>Retained by State or local collecting agency.</td>
<td>61-811B</td>
</tr>
<tr>
<td>11</td>
<td>Public Utilities Commission Fund</td>
<td>Remainder</td>
<td>Administrative and maintenance expenses of Public Utilities Commission.</td>
<td>Personnel administrative costs are funded by general fund appropriation.</td>
<td>61-813</td>
</tr>
</tbody>
</table>

## ILLINOIS

<table>
<thead>
<tr>
<th>CLASSIFICATION OF FEE 2/</th>
<th>NAME OF FUND OR AGENCY</th>
<th>AMOUNT OR PROPORTION</th>
<th>OBJECTS OF EXPENDITURE</th>
<th>REMARKS</th>
<th>STATE CODE SECTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>State Construction Account Fund</td>
<td>37 percent of registration fees</td>
<td>Construction, reconstruction and maintenance of State-maintained system.</td>
<td></td>
<td>625:3/2-119(d)</td>
</tr>
<tr>
<td>1</td>
<td>Cycle Rider Safety Training Fund</td>
<td>27 percent of motorized cycle annual registration</td>
<td>Motorcycle rider safety programs.</td>
<td>Fund also receives 27 percent of each semiannual registration fee.</td>
<td>625:3/2-119(d)</td>
</tr>
<tr>
<td>1</td>
<td>State Parks Fund</td>
<td>$25 per environmental license plate</td>
<td>State parks.</td>
<td>Special Environmental License Plate Fund receives $15 from each original issuance.</td>
<td>625:3-627</td>
</tr>
</tbody>
</table>
### Provisions Governing the Disposition of State Motor-Vehicle and Motor-Carrier Receipts

<table>
<thead>
<tr>
<th>Classification</th>
<th>Name of Fund or Agency</th>
<th>Amount or Proportion</th>
<th>Objects of Expenditure</th>
<th>Remarks</th>
<th>State Code Section</th>
</tr>
</thead>
<tbody>
<tr>
<td>Illinois</td>
<td>Secretary of State, Special License Plate Fund</td>
<td>$15 of each original issuance, $2 each registration renewal period</td>
<td>For plate manufacturing and plate processing costs.</td>
<td>Grants can also be made to benefit the Illinois Veterans Home libraries.</td>
<td>625:5/2-119(k)</td>
</tr>
<tr>
<td></td>
<td>Road Fund</td>
<td>Remainder</td>
<td>See Table MF-106 for authorized distribution.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Driver Education Fund</td>
<td>$5 per driver's license</td>
<td>Driver education programs in Illinois secondary schools.</td>
<td>Also receives $16 per original driver instruction permit and $4 per restricted driving permit.</td>
<td>625:5/6-118</td>
</tr>
<tr>
<td></td>
<td>CDLIS/AAMVAN Trust Fund</td>
<td>$6 per commercial driver's license</td>
<td>Commercial Driver's License Information System/American Association of Motor Vehicle Administrators Network.</td>
<td>Also receives $6 per commercial driver's learners permit.</td>
<td>625:5/6-118</td>
</tr>
<tr>
<td></td>
<td>Drunk and Drugged Driving Prevention Fund</td>
<td>$30 of $60 driver's license reinstatement fee</td>
<td>For second or subsequent violation, $190 of $250 reinstatement fee.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Motor Carrier Safety Inspection Fund</td>
<td>$20 of $60 commercial driver's license</td>
<td>For the Department of State Police to hire additional officers to conduct motor carrier safety inspections.</td>
<td>Same allocation for renewals and commercial driver learner's permit.</td>
<td>625:5/6-118(a); 625:5/2-119(f)</td>
</tr>
<tr>
<td></td>
<td>Road Fund</td>
<td>Remainder</td>
<td>See Table MF-106 for authorized distribution.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>4, 5.1</td>
<td>Road Fund</td>
<td>All</td>
<td>Vehicle owners may opt to pay a flat weight tax or a mileage weight tax.</td>
<td>625:5/2-119</td>
</tr>
<tr>
<td></td>
<td>5.2,11</td>
<td>Transportation Regulatory Fund</td>
<td>All</td>
<td>Expenses of Illinois Commerce Commission in administration and enforcement of motor-carrier regulations.</td>
<td>Includes motor common carrier certificates and motor contract carrier permits.</td>
</tr>
<tr>
<td></td>
<td>6</td>
<td>Build Illinois Fund</td>
<td>$5,000,000 per year</td>
<td>Public infrastructure projects including roads, bridges, access roads, transit capital facilities.</td>
<td>Vehicle Use Tax</td>
</tr>
<tr>
<td></td>
<td>General Revenue Fund</td>
<td>Remainder</td>
<td>State general purposes.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>7</td>
<td>Road Fund</td>
<td>$48 per original, corrected, or duplicate certificate of title</td>
<td>See Table MF-106 for authorized distribution.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Park and Conservation Fund</td>
<td>$2 per original, corrected, or duplicate certificate of title</td>
<td>Acquisition and development of bike paths.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Motor Vehicle License Plate Fund</td>
<td>$4 per original, corrected, or duplicate certificate of title</td>
<td>For plate manufacturing and plate processing costs.</td>
<td>If the balance in the fund exceeds $40,000,000, this amount is deposited in the Road Fund. After January 1, 2005, this distribution reverts to the Road Fund.</td>
<td>625:5/2-119(b)</td>
</tr>
<tr>
<td></td>
<td>General Revenue Fund</td>
<td>Remainder</td>
<td>State general purposes: collection expenses paid from General Revenue Fund. (Fund also receives title search fees.)</td>
<td>General Fund also supports State police.</td>
<td>625:5/2-119</td>
</tr>
<tr>
<td></td>
<td>8,9,10,11,12,12.13</td>
<td>Road Fund</td>
<td>All</td>
<td>See Table MF-106 for authorized distribution.</td>
<td>Includes oversize/overweight permits.</td>
</tr>
<tr>
<td>Indiana</td>
<td>1,2,7,10,13</td>
<td>Branch Offices, Bureau of Motor Vehicles</td>
<td>$1.25 per registration or driver's license; $1.00 per title or transfer</td>
<td>Collection expenses.</td>
<td>Service fees charged by local officials. Also receives $2.00 per delinquent title; 50 cents per MVIN; $3.00 per personalized plate application.</td>
</tr>
</tbody>
</table>
## PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-VEHICLE AND MOTOR-CARRIER RECEIPTS 1/

<table>
<thead>
<tr>
<th>CLASSIFICATION OF FEE 2/</th>
<th>NAME OF FUND OR AGENCY</th>
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<th>STATE CODE SECTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>INDIANA</td>
<td>State Police Building Account</td>
<td>$0.25 per registration or title</td>
<td>Construction, maintenance, equipping, and leasing of State Police facilities.</td>
<td></td>
<td>9-29-1-4</td>
</tr>
<tr>
<td></td>
<td>Motorcycle Operator Safety Education Fund</td>
<td>$5.00 per motorcycle registration.</td>
<td>For safety education of motorcycle riders.</td>
<td></td>
<td>9-29-5-2</td>
</tr>
<tr>
<td></td>
<td>Highway, Road and Street Fund</td>
<td>See remarks</td>
<td>See Table MF-106 for authorized distribution.</td>
<td>Receives revenues generated from increases in registration fees in 1969.</td>
<td>9-29-1-2</td>
</tr>
<tr>
<td></td>
<td>Motor-Vehicle Highway Account</td>
<td>Remainder</td>
<td>See Table MF-106 for authorized distribution.</td>
<td></td>
<td>9-29-1-1; 9-29-4-7; 9-29-5-43;</td>
</tr>
<tr>
<td></td>
<td>PSC Motor-Vehicle Account</td>
<td>All</td>
<td>Collection expenses and enforcement of motor-carrier laws.</td>
<td>All funds remaining to the credit of PSC above the appropriated amount shall be paid to the Motor-Vehicle Highway Account.</td>
<td>8-2-1-22-44</td>
</tr>
<tr>
<td></td>
<td>Motor Vehicle Odometer Fund</td>
<td>All</td>
<td></td>
<td></td>
<td>9-29-4-7</td>
</tr>
<tr>
<td></td>
<td>Motor-Vehicle Highway Account</td>
<td>40 percent</td>
<td>See Table MF-106 for authorized distribution.</td>
<td></td>
<td>9-29-1-5</td>
</tr>
<tr>
<td></td>
<td>Bureau of Motor Vehicles</td>
<td>30 percent</td>
<td>To enforce odometer laws.</td>
<td></td>
<td>9-29-1-5</td>
</tr>
<tr>
<td></td>
<td>State Police</td>
<td>20 percent</td>
<td>To enforce odometer laws.</td>
<td></td>
<td>9-29-1-5</td>
</tr>
<tr>
<td></td>
<td>Attorney General</td>
<td>10 percent</td>
<td>To enforce odometer laws.</td>
<td></td>
<td>9-29-1-5</td>
</tr>
<tr>
<td></td>
<td>State Highway Fund</td>
<td>All</td>
<td>See Table MF-106 for authorized distribution.</td>
<td></td>
<td>9-20-6-10</td>
</tr>
<tr>
<td>IOWA</td>
<td>County Treasurer</td>
<td>4.00 percent</td>
<td>Collection and administration.</td>
<td></td>
<td>321.152</td>
</tr>
<tr>
<td></td>
<td>County Treasurer</td>
<td>$2.50 per title</td>
<td>Collection and administration.</td>
<td>Also receives 40 percent of fees for certified copies, and 60 percent of fees for notation of security interests.</td>
<td>321.152</td>
</tr>
<tr>
<td></td>
<td>Road-User Tax Fund</td>
<td>Remainder</td>
<td>See Table MF-106 for authorized distribution.</td>
<td>County sheriffs retain fees for the few licenses they issue directly.</td>
<td>321.145; 321.1</td>
</tr>
<tr>
<td>KANSAS</td>
<td>County Treasurers</td>
<td>75 cents per transfer $3.00 per registration, and $2.00 per certificate of title</td>
<td>Collection and administration.</td>
<td></td>
<td>8-145; 8-145d</td>
</tr>
<tr>
<td></td>
<td>Kansas Highway Patrol Special Fund</td>
<td>$2.50 per certificate of title</td>
<td>Highway law enforcement.</td>
<td>Distribution effective from July 1, 1997 through June 30, 2004.</td>
<td>8-145</td>
</tr>
<tr>
<td></td>
<td>VIPS/AMA Technology Hardware Fund</td>
<td>$1.00 per certificate of title</td>
<td></td>
<td></td>
<td>8-145</td>
</tr>
<tr>
<td></td>
<td>State Highway Fund, Department of Transportation</td>
<td>Remainder</td>
<td>See Table MF-106 for authorized distribution.</td>
<td></td>
<td>8-145; 8-146</td>
</tr>
</tbody>
</table>
## PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-VEHICLE AND MOTOR-CARRIER RECEIPTS

Based on information obtained from state authorities and from state law codes as of January 1, 2001.

<table>
<thead>
<tr>
<th>CLASSIFICATION OF FEE</th>
<th>NAME OF FUND OR AGENCY</th>
<th>AMOUNT OR PROPORTION</th>
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<th>REMARKS</th>
<th>STATE CODE SECTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>KS 2.1,2.2.3</td>
<td>State Safety Fund</td>
<td>See remarks</td>
<td>Student driver training program.</td>
<td>Receives 37.5 percent of noncommercial class &quot;C&quot; driver licenses for vehicles with a gross vehicle weight less than 26,000 lbs., and 20 percent from all other noncommercial driver licenses.</td>
<td>8-267</td>
</tr>
<tr>
<td>KS 5.2</td>
<td>Motor Carrier License Fee Fund</td>
<td>Additional $10.00 regulatory fee per vehicle registered</td>
<td>Supervision and regulation of motor carriers</td>
<td>Collected by the State Corporation Commission.</td>
<td>66-1,139</td>
</tr>
<tr>
<td>KS 9,12</td>
<td>State Highway Fund</td>
<td>All</td>
<td>Collection and administration.</td>
<td></td>
<td>8-2418</td>
</tr>
<tr>
<td>KY 1,10</td>
<td>County Clerks</td>
<td>$3.00 for cars, all trucks and transfers</td>
<td>Collection and administration.</td>
<td>Service fees charged by local officials.</td>
<td>186.040; 186.190</td>
</tr>
<tr>
<td>KY 2.1,2.2.2</td>
<td>Transportation Cabinet</td>
<td>50 cents per license</td>
<td>Expanding the driver education program.</td>
<td></td>
<td>186.535</td>
</tr>
<tr>
<td>KY 4,5,1,11,12.1</td>
<td>State Road Fund</td>
<td>All</td>
<td>See Table MF-106 for authorized distribution.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
### Provisions Governing the Disposition of State Motor-Vehicle and Motor-Carrier Receipts

<table>
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<tr>
<th>Classification of Fee</th>
<th>Name of Fund or Agency</th>
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<th>Remarks</th>
<th>State Code/Section</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Kentucky</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5.2</td>
<td>Energy Recovery Road Fund</td>
<td>See remarks</td>
<td>Construction, maintenance, and repair of State and county-maintained coal road system.</td>
<td>Decal fee on heavy coal trucks. Distributed 60 percent to Transportation Cabinet and 40 percent to Fiscal Court of coal counties.</td>
<td>177.9771</td>
</tr>
<tr>
<td>6</td>
<td>County Clerks</td>
<td>3 percent of revenue</td>
<td>Collection and administration.</td>
<td></td>
<td>138.460</td>
</tr>
<tr>
<td>6</td>
<td>State Road Fund</td>
<td>Remainder</td>
<td>See Table MF-106 for authorized distribution.</td>
<td></td>
<td>138.460</td>
</tr>
<tr>
<td>7</td>
<td>County Clerks</td>
<td>$4.00</td>
<td>Collection and administration.</td>
<td></td>
<td>186A.130</td>
</tr>
<tr>
<td>7</td>
<td>State Road Fund</td>
<td>$2.00</td>
<td>See Table MF-106 for authorized distribution.</td>
<td></td>
<td>186A.130</td>
</tr>
<tr>
<td>9</td>
<td>County Clerks</td>
<td>$3.00</td>
<td>Collection and administration.</td>
<td>Dealer plates.</td>
<td>186.070</td>
</tr>
<tr>
<td>9</td>
<td>State Road Fund</td>
<td>Remainder</td>
<td>See Table MF-106 for authorized distribution.</td>
<td>See Table MF-106 for authorized distribution and expenditures.</td>
<td>186.240</td>
</tr>
<tr>
<td><strong>Louisiana</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1, 8, 10</td>
<td>Department of Public Safety</td>
<td>Amount not to exceed $250,000</td>
<td>Collection and administration.</td>
<td></td>
<td>47:480</td>
</tr>
<tr>
<td>2.1, 2.2, 2.3</td>
<td>Bond Security and Redemption Fund</td>
<td>$5.00 per motorcycle endorsement</td>
<td>Debt Service</td>
<td>Fund receives $2.00 of $4.00 fee if license is valid for less than 4 years.</td>
<td>32:412</td>
</tr>
<tr>
<td>2.1, 2.2, 2.3</td>
<td>Motorcycle Safety Awareness and Operator Training Fund</td>
<td>$3.00 per motorcycle endorsement</td>
<td>Operator and instructor training, and motorcycle safety and awareness programs.</td>
<td>Fund receives $2.00 of $4.00 fee if license is valid for less than 4 years. Any surplus funds remaining at end of fiscal year revert to General Fund.</td>
<td>32:412</td>
</tr>
<tr>
<td>2.1, 2.2, 2.3</td>
<td>Office of Motor Vehicles</td>
<td>$5.50 per driver’s or chauffeur’s license</td>
<td>Collection and administration, and highway safety education.</td>
<td></td>
<td>32:426</td>
</tr>
<tr>
<td>2.1, 2.2, 2.3</td>
<td>Emergency Vehicle fee</td>
<td>$5.00 per license</td>
<td>(See distributions below identified as 2.1, 2.2, and 2.3)</td>
<td></td>
<td>32:412</td>
</tr>
<tr>
<td>2.1</td>
<td>State Police Pension and Retirement Fund</td>
<td>30 percent (20 percent in major cities)</td>
<td>Operation of State Police retirement system.</td>
<td>Distribution is different for cities with population greater than 450,000. 20 percent represents $2.50 of a $12.50 fee.</td>
<td>32:412</td>
</tr>
<tr>
<td>2.1</td>
<td>Municipal Police Pension Funds</td>
<td>(20 percent in major cities)</td>
<td>Operation of municipal police retirement systems.</td>
<td>Distribution only applies to cities with population greater than 450,000.</td>
<td>32:412</td>
</tr>
<tr>
<td>2.1</td>
<td>Department of Public Safety and Corrections</td>
<td>Remainder</td>
<td>Collection and administration, and highway safety education.</td>
<td>Any surplus is transferred to State General Fund at end of each biennium.</td>
<td>32:426</td>
</tr>
<tr>
<td>2.2</td>
<td>State Police Pension and Retirement Fund</td>
<td>27 percent (3.5 percent in major cities)</td>
<td>Operation of State Police retirement system.</td>
<td>Amount and distribution of fees are different for cities with population greater than 450,000.</td>
<td>32:412</td>
</tr>
<tr>
<td>2.2</td>
<td>Municipal Police Pension Funds</td>
<td>$10 per drivers’ license</td>
<td>Operation of municipal police retirement systems.</td>
<td>Distribution only applies to cities with population greater than 450,000.</td>
<td>32:412</td>
</tr>
</tbody>
</table>
### PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-VEHICLE AND MOTOR-CARRIER RECEIPTS 1/

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<tr>
<td></td>
<td>Department of Public Safety and Corrections</td>
<td>Remainder</td>
<td>Collection and administration, and highway safety education.</td>
<td>Any surplus is transferred to State General Fund at end of each biennium.</td>
<td>32:426</td>
</tr>
<tr>
<td>2.3</td>
<td>State Police Pension and Retirement Fund</td>
<td>27 percent</td>
<td>Operation of State Police retirement system.</td>
<td>Amount and distribution of fees are different for cities with population greater than 450,000.</td>
<td>32:412</td>
</tr>
<tr>
<td></td>
<td>Municipality Police Pension Funds</td>
<td>(20 percent in major cities)</td>
<td>Operation of municipal police retirement systems.</td>
<td>Distribution only applies to cities with population greater than 450,000.</td>
<td>32:412</td>
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<td></td>
<td>Department of Public Safety and Corrections</td>
<td>Remainder</td>
<td>Collection and administration, and highway safety education.</td>
<td>Any surplus is transferred to State General Fund at end of each biennium.</td>
<td>32:426</td>
</tr>
<tr>
<td>8, 11</td>
<td>Bond Security and Redemption Fund</td>
<td>Any</td>
<td>Debt Service.</td>
<td></td>
<td>32:387, 32:388</td>
</tr>
<tr>
<td>13</td>
<td>Office of State Police</td>
<td>$4.00 per inspection</td>
<td>Traffic law enforcement.</td>
<td></td>
<td>32:1306</td>
</tr>
<tr>
<td></td>
<td>Office of Motor Vehicles</td>
<td>$1.25 per inspection</td>
<td>Collection and administration.</td>
<td></td>
<td>32:1306</td>
</tr>
<tr>
<td></td>
<td>Bond Security and Redemption Fund</td>
<td>Remainder</td>
<td>Debt Service.</td>
<td></td>
<td>32:1306</td>
</tr>
<tr>
<td></td>
<td>Municipal Tax Collectors</td>
<td>See remarks</td>
<td>Collection expenses</td>
<td>Service fee of up to $4.00 for registrations and driver's licenses and up to $3 for renewal of registrations and driver's license.</td>
<td>29-A-201</td>
</tr>
<tr>
<td></td>
<td>General Highway Fund, State Department of Transportation</td>
<td>Remainder</td>
<td>See Table MF-106 for authorized distribution.</td>
<td></td>
<td>23-1651</td>
</tr>
<tr>
<td>5.2</td>
<td>Transportation Safety Fund</td>
<td>All</td>
<td>Distributed as follows:</td>
<td></td>
<td>29-A-561</td>
</tr>
<tr>
<td></td>
<td>Department of Public Safety</td>
<td>Appropriation</td>
<td>Enforcement and inspection by the State Police.</td>
<td>FY 1998 appropriation: $2,800,000.</td>
<td>29-A-561</td>
</tr>
<tr>
<td></td>
<td>Bureau of Motor Vehicles</td>
<td>Appropriation</td>
<td>Administration of the commercial driver license laws.</td>
<td>Maximum appropriation of $750,000 annually.</td>
<td>29-A-561</td>
</tr>
<tr>
<td></td>
<td>General Highway Fund, State Department of Transportation</td>
<td>Remainder</td>
<td>See Table MF-106 for authorized distribution.</td>
<td>These receipts are allocated with special emphasis on matters relating to transportation safety.</td>
<td>29-A-561</td>
</tr>
<tr>
<td></td>
<td>State Comptroller</td>
<td>Amount required</td>
<td>Refunds.</td>
<td></td>
<td>TR 12-118</td>
</tr>
<tr>
<td></td>
<td>State Police</td>
<td>Amount required</td>
<td>Motor vehicle inspection program and the truck weight and size enforcement program.</td>
<td>Amount needed to pay the salaries and expenses of the Truck Weight Enforcement Division and Automotive Safety Enforcement Division.</td>
<td>TR 12-118</td>
</tr>
<tr>
<td></td>
<td>Emergency Medical System Operations Fund</td>
<td>$8.00 per registration</td>
<td>Emergency medical services.</td>
<td></td>
<td>TR 13-955</td>
</tr>
<tr>
<td>CLASSIFICATION OF FEE 2/</td>
<td>NAME OF FUND OR AGENCY</td>
<td>AMOUNT OR PROPORTION</td>
<td>OBJECTS OF EXPENDITURE</td>
<td>REMARKS</td>
<td>STATE CODE SECTION</td>
</tr>
<tr>
<td>------------------------</td>
<td>------------------------</td>
<td>----------------------</td>
<td>-------------------------</td>
<td>---------</td>
<td>-------------------</td>
</tr>
<tr>
<td>MARYLAND</td>
<td>Gasoline and Motor-Vehicle Revenue Account</td>
<td>Remainder</td>
<td>See Table MF-106 for authorized distribution.</td>
<td></td>
<td>TR 8-402; TG 2-1001</td>
</tr>
<tr>
<td>2,7,8,10,13</td>
<td>Transportation Trust Fund</td>
<td>All</td>
<td>Distributed as follows:</td>
<td></td>
<td>TR 12-118; TR 3-216</td>
</tr>
<tr>
<td></td>
<td>State Comptroller</td>
<td>Amount required</td>
<td>Refunds.</td>
<td></td>
<td>TR 12-118</td>
</tr>
<tr>
<td></td>
<td>Department of Transportation</td>
<td>Remainder</td>
<td>See Table MF-106 for authorized distribution.</td>
<td></td>
<td>TR 12-118; TR 3-216</td>
</tr>
<tr>
<td>6</td>
<td>Transportation Trust Fund</td>
<td>All</td>
<td>Distributed as follows:</td>
<td></td>
<td>TR 13-814</td>
</tr>
<tr>
<td></td>
<td>Department of Transportation</td>
<td>80 percent</td>
<td>See Table MF-106 for authorized distribution.</td>
<td></td>
<td>TR 3-401</td>
</tr>
<tr>
<td></td>
<td>Gasoline and Motor-Vehicle Revenue Account</td>
<td>20 percent</td>
<td>See Table MF-106 for authorized distribution. Department share is pledged to debt service of consolidated transportation bonds.</td>
<td></td>
<td>TR 3-215; TR 8-402; TR 13-814</td>
</tr>
<tr>
<td>MASSACHUSETTS</td>
<td>Motorcycle Safety Fund</td>
<td>$2 per motorcycle registration</td>
<td>Motorcycle safety related activities.</td>
<td></td>
<td>90-34</td>
</tr>
<tr>
<td>1,2,7,10</td>
<td>Highway Fund</td>
<td>Remainder</td>
<td>See Table MF-106 for authorized distribution.</td>
<td></td>
<td>90-34</td>
</tr>
<tr>
<td>2,2,2.3</td>
<td>State General Fund</td>
<td>All</td>
<td>Collection expenses and State General purposes. Bus driver's license.</td>
<td></td>
<td>159A-9; 7-3B</td>
</tr>
<tr>
<td>5,2,11</td>
<td>State General Fund</td>
<td>All</td>
<td>Collection expenses and State General purposes. Fees imposed in §159B generally; §7-3B. See remarks</td>
<td></td>
<td></td>
</tr>
<tr>
<td>MICHIGAN</td>
<td>Motorcycle Safety Fund</td>
<td>$3.00 per motorcycle registration</td>
<td>Motorcycle safety education program.</td>
<td></td>
<td>257.801</td>
</tr>
<tr>
<td>7</td>
<td>Scrap Tire Regulatory Fund</td>
<td>Additional 50 cent certificate of title fee</td>
<td>For regulation of scrap tire disposal.</td>
<td></td>
<td>257.806</td>
</tr>
<tr>
<td></td>
<td>Vehicle Theft Prevention Account</td>
<td>Additional 50 cent scrap or salvage vehicle certificate of title fee</td>
<td>To develop a vehicle theft prevention program.</td>
<td></td>
<td>257.810a</td>
</tr>
<tr>
<td>1,7,9,10,12</td>
<td>Michigan Transportation Fund</td>
<td>Remainder</td>
<td>See Table MF-106 for authorized distribution.</td>
<td></td>
<td>257.821</td>
</tr>
<tr>
<td>2</td>
<td>Counties and municipalities</td>
<td>$2.50 per original driver's license; $1.00 for other licenses</td>
<td>Collection expenses. Paid to collecting agency.</td>
<td></td>
<td>257.811</td>
</tr>
<tr>
<td></td>
<td>Driver Education Fund</td>
<td>$4.00 for each four year license; $2.00 for each two year license</td>
<td>Driver education in public schools. Amount distributed to schools, $45.00 per student, but not to exceed the actual cost. $100,000 is annually appropriated to Department of Education to administer driver education programs.</td>
<td></td>
<td>257.811</td>
</tr>
<tr>
<td></td>
<td>Motorcycle Safety Fund</td>
<td>$2.50 for each two year motorcycle endorsement renewal</td>
<td>Motorcycle safety education program.</td>
<td></td>
<td>257.812c</td>
</tr>
<tr>
<td>CLASSIFICATION OF FEE 2/</td>
<td>NAME OF FUND OR AGENCY</td>
<td>AMOUNT OR PROPORTION</td>
<td>OBJECTS OF EXPENDITURE</td>
<td>REMARKS</td>
<td>STATE CODE SECTION</td>
</tr>
<tr>
<td>-------------------------</td>
<td>------------------------</td>
<td>----------------------</td>
<td>------------------------</td>
<td>---------</td>
<td>-------------------</td>
</tr>
<tr>
<td>MICHIGAN</td>
<td>State General Fund</td>
<td>$2,500,000</td>
<td>Gasoline inspection and testing, ethanol enhancement, and State general purposes.</td>
<td>Not more than $1,000,000 credited to the Gasoline Inspection and Testing Fund.</td>
<td>257.819</td>
</tr>
<tr>
<td></td>
<td>Transportation Economic Development Fund</td>
<td>See remarks</td>
<td>See Table MF-106 for authorized distribution.</td>
<td>Receives the greater of $120,000 or 5 percent of road test fees.</td>
<td>257.821</td>
</tr>
<tr>
<td></td>
<td>State General Fund</td>
<td>Remainder</td>
<td>Collection expenses and State general purposes.</td>
<td></td>
<td>257.821</td>
</tr>
<tr>
<td></td>
<td>Transportation Economic Development Fund</td>
<td>Remainder</td>
<td>See Table MF-106 for authorized distribution.</td>
<td></td>
<td>207.232</td>
</tr>
<tr>
<td></td>
<td>Motor Vehicle Emissions Testing Program Fund</td>
<td>$3.00 Inspection Fee</td>
<td>Administration and oversight.</td>
<td></td>
<td>257.2012</td>
</tr>
<tr>
<td>MINNESOTA</td>
<td>Department of Public Safety Revenue Account</td>
<td>Amount required</td>
<td>Collection and administration.</td>
<td>A portion of these costs are paid from the General Fund.</td>
<td>16A.60</td>
</tr>
<tr>
<td></td>
<td>Highway-User Tax Distribution Fund</td>
<td>Remainder</td>
<td>See Table MF-106 for authorized distribution.</td>
<td></td>
<td>168.013; 168.057; 168.231</td>
</tr>
<tr>
<td></td>
<td>Court Administrators Motorcycle Safety Fund</td>
<td>$3.50 per driver license issued</td>
<td>Collection expenses.</td>
<td>Fee receipts in excess of $750,000 are credited 90 percent to the Trunk Highway Fund and 10 percent to the General Fund.</td>
<td>171.06</td>
</tr>
<tr>
<td></td>
<td>General Fund Trunk Highway Fund</td>
<td>Remainder of duplicate license and renewal fee</td>
<td>State general purposes.</td>
<td></td>
<td>171.06</td>
</tr>
<tr>
<td></td>
<td>All</td>
<td>See Table MF-106 for authorized distribution.</td>
<td></td>
<td></td>
<td>171.06</td>
</tr>
<tr>
<td></td>
<td>Highway-User Tax Distribution Fund</td>
<td>5/8 of overweight fines</td>
<td>See Table MF-106 for authorized distribution.</td>
<td></td>
<td>221.83; 299D.03</td>
</tr>
<tr>
<td></td>
<td>General Fund All</td>
<td>Various general State expenditures.</td>
<td></td>
<td></td>
<td>168.66, 168A.152</td>
</tr>
<tr>
<td>MISSISSIPPI</td>
<td>County Tax Collector Counties and Cities</td>
<td>Commission allowed by law All additional fees levied by 1992 legislation</td>
<td>Collection expenses. Local general purposes, including school districts.</td>
<td>Trucks over 16,000 GVW are exempt from local taxes.</td>
<td>27-19-99</td>
</tr>
<tr>
<td></td>
<td>All</td>
<td>See Table MF-106 for authorized distribution.</td>
<td></td>
<td></td>
<td>27-19-159</td>
</tr>
</tbody>
</table>
## Provisions Governing the Disposition of State Motor-Vehicle and Motor-Carrier Receipts

<table>
<thead>
<tr>
<th>Classification of Fee 2/</th>
<th>Name of Fund or Agency</th>
<th>Amount or Proportion</th>
<th>Objects of Expenditure</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Mississippi</strong></td>
<td>County Road Funds</td>
<td>All privilege taxes</td>
<td>Debt service on county road and road district obligations; construction and maintenance of roads and bridges in counties.</td>
<td>Taxes collected by county tax collector includes automobiles, most trucks 10,000 lbs. and under, and other vehicle classes. Tax Commission sales include all trucks over 10,000 lbs. and other special classes such as buses, temporary permits and certain types of trucks under 10,000 lbs.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>collected by county tax collector and $3,732,403 of the taxes collected by the State Tax Commission.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>State Highway Fund</td>
<td>Remainder</td>
<td>Construction and reconstruction of highways or debt service on certain highway bonds. (See Table MF-106)</td>
<td>27-19-99:</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>27-19-99</td>
</tr>
<tr>
<td></td>
<td>Tag Fee</td>
<td>County Tax Collector</td>
<td>Collection expenses.</td>
<td>27-19-99:</td>
</tr>
<tr>
<td></td>
<td></td>
<td>5 percent</td>
<td></td>
<td>27-19-99</td>
</tr>
<tr>
<td></td>
<td>State Highway Fund</td>
<td>$5.00 fee per registration</td>
<td>Construction and reconstruction of highways or debt service on certain highway bonds. (See Table MF-106)</td>
<td>27-19-99:</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>27-19-99</td>
</tr>
<tr>
<td></td>
<td>County General Fund</td>
<td>See remarks</td>
<td>Transmission of registration and title information to State via county computer system.</td>
<td>27-19-99:</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>50 cents per registration for participating counties.</td>
<td>27-19-99</td>
</tr>
<tr>
<td></td>
<td>State General Fund</td>
<td>Remainder</td>
<td>State general purposes.</td>
<td>27-19-99:</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Highway patrol receives appropriation from State General Fund.</td>
<td>27-19-99</td>
</tr>
<tr>
<td></td>
<td>2 Highway Safety Patrol</td>
<td>$7.00 per operator’s license; $4.00 per Class D commercial license</td>
<td>Patrol cars, communication equipment and weapons.</td>
<td>63-1-45</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>State General Fund</td>
<td>Remainder</td>
<td>State general purposes.</td>
<td>63-1-46</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Reinstatement fee ($25.00) paid into Highway Patrol Relief and Disability Fund.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>11 Public Service Commission</td>
<td>All</td>
<td>Collection and administration.</td>
<td>63-1-6</td>
</tr>
<tr>
<td></td>
<td>7 State Tax Commission</td>
<td>Appropriation</td>
<td>Maintenance of statewide vehicle registration system.</td>
<td>63-21-65</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Legislature authorizes discretionary amount to defray operational costs of commission and automated registration system.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>State General Fund</td>
<td>Remainder</td>
<td>State general purposes.</td>
<td>63-21-65</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>13 State General Fund</td>
<td>$2.00 per certificate of inspection</td>
<td>State general purposes.</td>
<td>63-13-11</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Remainder of inspection fees retained by official inspection stations.</td>
<td></td>
</tr>
<tr>
<td><strong>Missouri</strong></td>
<td>State Highways and Transportation Department Fund</td>
<td>Amount of revenue from fees which were in effect prior to January 1, 1980</td>
<td>See Table MF-106 for authorized distribution.</td>
<td>A Missouri constitutional amendment effective January 1, 1980, provided that any increase in State license fees and taxes on certain motor vehicles in effect on January 1, 1980, shall be distributed in this manner.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>301.090;</td>
</tr>
<tr>
<td></td>
<td></td>
<td>All additional revenue</td>
<td>Distributed as follows:</td>
<td>302.228</td>
</tr>
<tr>
<td></td>
<td>State Road Fund</td>
<td>75 percent</td>
<td>See Table MF-106 for authorized distribution.</td>
<td>Constitution Article 4 §30(b)(3)</td>
</tr>
<tr>
<td></td>
<td>Incorporated cities and towns</td>
<td>15 percent</td>
<td>See Table MF-106 for authorized distribution.</td>
<td>Constitution Article 4 §30(b)(3)</td>
</tr>
<tr>
<td></td>
<td>County-Aid Road Trust Fund</td>
<td>10 percent</td>
<td>See Table MF-106 for authorized distribution.</td>
<td>Constitution Article 4 §30(b)(3)</td>
</tr>
</tbody>
</table>

1/ Based on information obtained from State Authorities and from State Law Codes. Status as of January 1, 2001.

2/ Classification of Fee 2/ refers to the classification of the fee collected by the fund or agency.
<table>
<thead>
<tr>
<th>CLASSIFICATION OF FEE</th>
<th>NAME OF FUND OR AGENCY</th>
<th>AMOUNT OR PROPORTION</th>
<th>OBJECTS OF EXPENDITURE</th>
<th>REMARKS</th>
<th>STATE CODE SECTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>1,10</td>
<td>County Motor Vehicle Suspense Fund</td>
<td>Amount required</td>
<td>Local collection costs.</td>
<td></td>
<td>61-3-509</td>
</tr>
<tr>
<td></td>
<td>Noxious Weed Management Trust Fund</td>
<td>$1.50 per registration or reregistration</td>
<td>Weed management projects.</td>
<td>Trust fund must have a balance of $2,500,000 before projects can be funded.</td>
<td>61-3-510</td>
</tr>
<tr>
<td></td>
<td>State General Fund</td>
<td>$1.00 per registration or reregistration</td>
<td>State general purposes</td>
<td></td>
<td>61-3-511</td>
</tr>
<tr>
<td></td>
<td></td>
<td>$3.50 per registration or reregistration</td>
<td>To provide recreational vehicle services and facilities in State parks.</td>
<td></td>
<td>61-3-512</td>
</tr>
<tr>
<td></td>
<td>Remainder</td>
<td>Distributed as follows:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>City Road Funds</td>
<td>See remarks</td>
<td>Construction, repair and maintenance of permanent city streets.</td>
<td>50 percent of fees collected in incorporated cities or towns are returned to the city of origin.</td>
<td>7-14-2512</td>
</tr>
<tr>
<td></td>
<td>County Road Funds</td>
<td>Remainder</td>
<td>To county of collection for road and bridge construction and maintenance.</td>
<td></td>
<td>7-14-2512</td>
</tr>
<tr>
<td>2</td>
<td>County General Funds</td>
<td>2.5 percent of driver's license fees and 3.34 percent of motorcycle endorsement collected by counties</td>
<td>County general purposes.</td>
<td>3.75 percent of duplicate driver's license fees collected by counties.</td>
<td>61-5-121</td>
</tr>
<tr>
<td></td>
<td>State General Fund</td>
<td>2.5 percent of driver's license fees and 3.34 percent of motorcycle endorsement collected by the State</td>
<td>Administrative expenses.</td>
<td>3.75 percent of duplicate driver's license fees collected by counties.</td>
<td>61-5-121</td>
</tr>
<tr>
<td></td>
<td>Highway Patrol Officers' Retirement Pension Trust Fund</td>
<td>16.7 percent</td>
<td>Patrol pensions.</td>
<td>25 percent for duplicate driver's license.</td>
<td>61-5-121</td>
</tr>
<tr>
<td></td>
<td>State Traffic Education Account</td>
<td>26.25 percent of driver's license fee; 63.46 percent of motorcycle endorsement fee</td>
<td>State driver education program.</td>
<td></td>
<td>61-5-121</td>
</tr>
<tr>
<td></td>
<td>State General Fund</td>
<td>54.55 percent of driver's license fee; 33.2 percent of motorcycle endorsement fee</td>
<td>State general purposes.</td>
<td>General funds and highway funds equally support highway patrol.</td>
<td>61-5-121</td>
</tr>
<tr>
<td>3,5,2,11,13</td>
<td>Public Service Commission</td>
<td>Amount required</td>
<td>Collection expenses.</td>
<td>Fees charged by the commission must be commensurate with the costs incurred in administering the function for which the fee is charged except those fees set by Federal statute.</td>
<td>69-1-114</td>
</tr>
<tr>
<td></td>
<td>State General Fund</td>
<td>Remainder</td>
<td>State general purposes.</td>
<td></td>
<td>69-1-402</td>
</tr>
<tr>
<td>5.1</td>
<td>County General Funds</td>
<td>5 percent of taxes collected by county</td>
<td>Collection and administration.</td>
<td></td>
<td>61-10-225</td>
</tr>
<tr>
<td></td>
<td>State Highway Non-Restricted Account</td>
<td>Remainder</td>
<td>See Table MF-106 for authorized distribution.</td>
<td>Includes all of Gross Vehicle Weight Tax receipts when collected by the State.</td>
<td>61-10-225</td>
</tr>
</tbody>
</table>
### Montana

<table>
<thead>
<tr>
<th>Classification</th>
<th>Name of Fund or Agency</th>
<th>Amount or Proportion</th>
<th>Objects of Expenditure</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>6</td>
<td>County Treasurer</td>
<td>5 percent of sales tax</td>
<td>Collection and administration.</td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>State Highway Account</td>
<td>Remainder</td>
<td>See Table MF-106 for authorized distribution.</td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>County Treasurers</td>
<td>All</td>
<td>Distributed as follows:</td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>State Motor Vehicle Recording Fund</td>
<td>$3.50 per certificate or transfer</td>
<td>Administration of registrar's office.</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>State Highway Account</td>
<td>50 percent</td>
<td>See Table MF-106 for authorized distribution.</td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>County Room Fund</td>
<td>50 percent</td>
<td>County road purposes.</td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>State General Fund</td>
<td>All</td>
<td>Motor vehicle license plate equipment; administration of registrar's office.</td>
<td></td>
</tr>
<tr>
<td>12.1</td>
<td>Department of Justice</td>
<td>5 percent of trip fees</td>
<td>Administration.</td>
<td></td>
</tr>
<tr>
<td>12.1</td>
<td>State Highway Account</td>
<td>95 percent of trip fees</td>
<td>See Table MF-106 for authorized distribution.</td>
<td></td>
</tr>
</tbody>
</table>

### Nebraska

<table>
<thead>
<tr>
<th>Classification</th>
<th>Name of Fund or Agency</th>
<th>Amount or Proportion</th>
<th>Objects of Expenditure</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>State Recreation Road Fund</td>
<td>$1.50 per registration</td>
<td>To construct or improve access roads to State recreation areas.</td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>DMV Cash Fund</td>
<td>$1.50 per registration</td>
<td>Administered by the Department of Motor Vehicles.</td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>County General Fund</td>
<td>$1.00 per registration</td>
<td>Collection costs.</td>
<td>Receives $5.00 per registration by nonresidents.</td>
</tr>
<tr>
<td>1</td>
<td>Highway Trust Fund</td>
<td>$1.60 per license plate</td>
<td>Cost of plate and renewal tabs.</td>
<td>New plates are issued every three years.</td>
</tr>
<tr>
<td>1</td>
<td>Motorcycle Safety Education Fund</td>
<td>$2.50 per motorcycle registration</td>
<td>Safety Education.</td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>License Plate Cash Fund</td>
<td>Amount required</td>
<td>Administration and distribution of license plates.</td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>Highway Trust Fund</td>
<td>Remainder</td>
<td>See Table MF-106 for authorized distribution.</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>County General Fund</td>
<td>$3.50 per license</td>
<td>Collection expenses.</td>
<td>Also receives 25 cents per school permit and learner's permit.</td>
</tr>
<tr>
<td>2</td>
<td>Motorcycle Safety Education Fund</td>
<td>$3.50 per motorcycle license</td>
<td>Safety Education.</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>State General Fund</td>
<td>Remainder</td>
<td>State general purposes.</td>
<td>Department of Motor Vehicles and Highway Safety Patrol receive appropriations from State General Fund for administration, driver examining and highway patrol costs.</td>
</tr>
<tr>
<td>4,5,1,5,2,12.1</td>
<td>Highway Cash Fund</td>
<td>All</td>
<td>Construction and maintenance of State highways.</td>
<td></td>
</tr>
</tbody>
</table>
### NEBRASKA

<table>
<thead>
<tr>
<th>Classification</th>
<th>Name of Fund or Agency</th>
<th>Amount or Proportion</th>
<th>Objects of Expenditure</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>7</td>
<td>County General Fund</td>
<td>$3.25 per certificate of title</td>
<td>Collection costs.</td>
<td>Also receives $2.00 per notation of lien on a certificate of title; and $10.00 per duplicate copy of a certificate title.</td>
</tr>
<tr>
<td></td>
<td>State General Fund</td>
<td>$2.00 per certificate of title</td>
<td>State general purposes.</td>
<td>Department of Motor Vehicles receives appropriations from State General Fund for administrative expenses and driver education. Also receives $1.00 per notation of lien.</td>
</tr>
<tr>
<td></td>
<td>Attorney General's Office, Consumer Protection Division</td>
<td>20 cents per certificate of title</td>
<td>For odometer fraud investigation and prosecution.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Nebraska State Patrol Cash Fund</td>
<td>45 cents per certificate of title</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Nebraska Motor Vehicle Industry Licensing Fund</td>
<td>10 cents per certificate of title</td>
<td>For conducting preliminary investigations of motor vehicle licensing violations involving motor vehicle and odometer fraud.</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>County General Fund</td>
<td>25 percent</td>
<td>Collection and county general purposes.</td>
<td>Share of each county based on collection by such county.</td>
</tr>
<tr>
<td>9</td>
<td>Motor Vehicle Industry Licensing Fund</td>
<td>All</td>
<td>Administration and enforcement of act.</td>
<td></td>
</tr>
</tbody>
</table>

### NEVADA

<table>
<thead>
<tr>
<th>Classification</th>
<th>Name of Fund or Agency</th>
<th>Amount or Proportion</th>
<th>Objects of Expenditure</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>County General Funds</td>
<td>See remarks</td>
<td>County collection purposes.</td>
<td>Maximum $2.00 fee is assessed in counties without Department of Motor Vehicle and Public Safety offices.</td>
</tr>
<tr>
<td></td>
<td>State Highway Fund</td>
<td>Remainder</td>
<td>See Table MF-106 for authorized distribution.</td>
<td></td>
</tr>
<tr>
<td>2,5,7,8,9,10, 11,12,12.13</td>
<td>State Highway Fund</td>
<td>All</td>
<td>See Table MF-106 for authorized distribution.</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>State Highway Fund</td>
<td>6 percent; 1 percent (See remarks)</td>
<td>See Table MF-106 for authorized distribution.</td>
<td>Fund receives 6 percent if tax is collected by the State Department of Motor Vehicles and Public Safety; 1 percent if collected by county assessor.</td>
</tr>
<tr>
<td></td>
<td>Counties</td>
<td>Remainder</td>
<td>County general purposes.</td>
<td>Distributed according to percentages in State law. At least 5 percent of each county's receipts must be transferred to the county general fund.</td>
</tr>
</tbody>
</table>

### NEW HAMPSHIRE

<table>
<thead>
<tr>
<th>Classification</th>
<th>Name of Fund or Agency</th>
<th>Amount or Proportion</th>
<th>Objects of Expenditure</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Town Clerks</td>
<td>$1.00 per registration</td>
<td>Document preparation costs.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Motorcycle Rider Safety Fund</td>
<td>$1.00 per motorcycle registration</td>
<td>Motorcycle rider training.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>State Highway Fund</td>
<td>Remainder</td>
<td>See Table MF-106 for authorized distribution.</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Driver Training Fund</td>
<td>$5.00 per license</td>
<td>Driver training.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Motorcycle Rider Safety Fund</td>
<td>$5.00 per motorcycle license</td>
<td>Motorcycle rider training.</td>
<td></td>
</tr>
</tbody>
</table>
### NEW HAMPSHIRE

<table>
<thead>
<tr>
<th>Classification of Fee</th>
<th>Name of Fund or Agency</th>
<th>Amount or Proportion</th>
<th>Objects of Expenditure</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>State Highway Fund</td>
<td>Remainder</td>
<td>See Table MF-106 for authorized distribution.</td>
<td>License reinstatement fees are distributed to the Supplementary Motor Vehicle Fund for collection and administration.</td>
</tr>
<tr>
<td>5.2,9,10,13 State Highway Fund All</td>
<td>See Table MF-106 for authorized distribution.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7 General Fund</td>
<td>State Highway Fund</td>
<td>50 percent</td>
<td>State general purposes.</td>
<td></td>
</tr>
<tr>
<td>13 Department of Environmental Services Vehicle Emission Inspection Account</td>
<td>50 cents per emissions inspection</td>
<td>Air quality monitoring.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>State Highway Fund</td>
<td>50 percent</td>
<td>See Table MF-106 for authorized distribution.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Department of</td>
<td>50 cents per emissions inspection</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Environment Services</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Vehicle Emission</td>
<td>$2.25 per emissions inspection</td>
<td>Construction and operation of emissions test stations.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Emission Inspection</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### NEW JERSEY

<table>
<thead>
<tr>
<th>Classification of Fee</th>
<th>Name of Fund or Agency</th>
<th>Amount or Proportion</th>
<th>Objects of Expenditure</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Helicopter Emergency Ambulance Program</td>
<td>$1.00 per registration</td>
<td>Emergency services.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1 Registration and Licensing Agency</td>
<td>See remarks</td>
<td>Collection expenses.</td>
<td>Fee determined by Motor Vehicle Commissioner.</td>
<td></td>
</tr>
<tr>
<td>2 Transportation Trust Fund</td>
<td>See remarks</td>
<td>See Table MF-106 for authorized distribution.</td>
<td>Fund receives the greater of $30,000,000 or an amount equal to additional truck fees levied by Chapter 73, Laws of 1984. Also receives additional registration fees levied by Subsection A of Section 68 of PL 1990.</td>
<td></td>
</tr>
<tr>
<td>7,8 State General Fund</td>
<td>Remainder</td>
<td>See Table MF-106 for authorized distribution.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>13 Department of Transportation</td>
<td>See remarks</td>
<td>Collection expenses.</td>
<td>Fee determined by Motor Vehicle Commissioner.</td>
<td></td>
</tr>
<tr>
<td>7,8,12.1 State General Fund</td>
<td>All</td>
<td>See Table MF-106 for authorized distribution.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>13 Department of Transportation</td>
<td>All</td>
<td>Administrative costs of inspection program.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### NEW MEXICO

<table>
<thead>
<tr>
<th>Classification of Fee</th>
<th>Name of Fund or Agency</th>
<th>Amount or Proportion</th>
<th>Objects of Expenditure</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Motor Vehicle Suspen</td>
<td>$3.00 per registration or title</td>
<td>Collection expense.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1 Litter Control and Beautification Fund</td>
<td>50 cents per registration</td>
<td>Implementing the Litter Control and Beautification Act.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
## PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-VEHICLE AND MOTOR-CARRIER RECEIPTS

### CLASSIFICATION
- **BASED ON INFORMATION OBTAINED FROM STATE AUTHORITIES AND FROM STATE LAW CODES STATUS AS OF JANUARY 1, 2001**

### TABLE MV-106

<table>
<thead>
<tr>
<th>CLASSIFICATION OF FEE 2/</th>
<th>NAME OF FUND OR AGENCY</th>
<th>AMOUNT OR PROPORTION</th>
<th>OBJECTS OF EXPENDITURE</th>
<th>REMARKS</th>
<th>STATE CODE SECTION</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>NEW MEXICO</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Rubberized Asphalt Fund</td>
<td>45 percent</td>
<td>Distributed as follows:</td>
<td>Also receives 4 percent of registration fees of trucks between 26,001 and 48,000 pounds. Receives 5 percent of registration fees of trucks over 48,000 pounds. Receives 50 cents per motorcycle registration.</td>
<td>66-6-23</td>
</tr>
<tr>
<td></td>
<td>Tire Recycling Fund</td>
<td>55 percent</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Motorcycle Training Fund</td>
<td>$2.00 per motorcycle registration</td>
<td>Motorcycle training.</td>
<td></td>
<td>66-6-22.1; 66-6-1</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Remainder</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>State Road Fund</td>
<td>43 percent</td>
<td>See Table MF-106 for authorized distribution.</td>
<td></td>
<td>66-6-23</td>
</tr>
<tr>
<td></td>
<td></td>
<td>57 percent</td>
<td>Distributed as follows:</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>County Road Fund</td>
<td>17.6 percent</td>
<td>Improvements and maintenance of public roads within the county.</td>
<td>Distributed to each county in the proportion that the total mileage of public roads maintained by each county bears to the total mileage maintained by all counties of the State.</td>
<td>66-6-23</td>
</tr>
<tr>
<td></td>
<td>County Levy</td>
<td>17.6 percent</td>
<td>County general purposes.</td>
<td>Distributed to each county in the proportion that the total amount of registration fees paid for motor vehicles in each county bears to the total amount of registration fees paid for motor vehicles in the entire State.</td>
<td>66-6-23</td>
</tr>
<tr>
<td></td>
<td>Municipal Road Fund</td>
<td>9.4 percent</td>
<td>Construction, maintenance and repair of streets within municipalities and for payments of paving assessments against Federal, State and municipally-owned property.</td>
<td>Distributed to each county as indicated above (county levy), and redistributed to the municipalities in the proportion that the total assessed valuation of a municipality bears to the total assessed valuation of all municipalities within the county.</td>
<td>66-6-23</td>
</tr>
<tr>
<td></td>
<td>Counties and Municipalities</td>
<td>14.1 percent</td>
<td>Local general purposes.</td>
<td>Same as above.</td>
<td>66-6-23</td>
</tr>
<tr>
<td>2 Motor Vehicle Suspense Fund</td>
<td>All</td>
<td>Distributed as follows:</td>
<td></td>
<td></td>
<td>66-6-22.1</td>
</tr>
<tr>
<td></td>
<td>Local agents</td>
<td>$6.00 per license</td>
<td>Collection expense.</td>
<td>Fee set at Division's discretion. Maximum of $3.00 per license.</td>
<td>66-6-23</td>
</tr>
<tr>
<td></td>
<td>DMV</td>
<td>See remarks</td>
<td>Implementing an enhanced driver's license system.</td>
<td></td>
<td>66-5-44</td>
</tr>
<tr>
<td></td>
<td>School districts</td>
<td>$3.00 per license</td>
<td>Defensive driving instruction.</td>
<td>Paid through the state equalization guarantee distribution.</td>
<td>66-5-44</td>
</tr>
<tr>
<td></td>
<td>State Road Fund</td>
<td>Remainder</td>
<td>See Table MF-106 for authorized distribution.</td>
<td></td>
<td>66-6-23</td>
</tr>
<tr>
<td>4.5 State Road Fund</td>
<td>All</td>
<td>See Table MF-106 for authorized distribution.</td>
<td>Weight-distance tax levied on commercial vehicles licensed or operating under a proportional registration agreement and mileage tax levied on commercial vehicles not licensed in the State or operating under an existing proportional registration agreement with the State. Includes fees of the State Corporation Commission and fees collected by the Motor Transportation Department. Administrative allocation for the State Corporation Commission and the Motor Transportation Department is provided by legislative appropriation from the State General Fund.</td>
<td></td>
<td>7-15A-9; 65-1-29; 65-2-125</td>
</tr>
</tbody>
</table>
### New Mexico

<table>
<thead>
<tr>
<th>Classification of Fee</th>
<th>Name of Fund or Agency</th>
<th>Amount or Proportion</th>
<th>Objects of Expenditure</th>
<th>Remarks</th>
<th>State Code</th>
<th>Section</th>
</tr>
</thead>
<tbody>
<tr>
<td>6</td>
<td>State General Fund</td>
<td>All</td>
<td>State general purposes.</td>
<td>Represent proceeds of 3 percent tax on sale of motor vehicles. Proceeds are initially deposited in the motor vehicle suspense fund.</td>
<td>7-14-10</td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>State Road Fund</td>
<td>50 percent</td>
<td>See Table MF-106 for authorized distribution.</td>
<td></td>
<td>66-6-20</td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>County Road Fund</td>
<td>50 percent</td>
<td>Improvement and maintenance of county public roads.</td>
<td>Distributed to each county in the proportion that the total mileage of public roads maintained by the county bears to the total mileage of public roads maintained by all counties in the State.</td>
<td>66-6-20</td>
<td></td>
</tr>
</tbody>
</table>

### New York

<table>
<thead>
<tr>
<th>Classification of Fee</th>
<th>Name of Fund or Agency</th>
<th>Amount or Proportion</th>
<th>Objects of Expenditure</th>
<th>Remarks</th>
<th>State Code</th>
<th>Section</th>
</tr>
</thead>
<tbody>
<tr>
<td>1, 2, 7, 10, 11, 12, 13</td>
<td>County Clerks</td>
<td>See remarks</td>
<td>Collection expenses.</td>
<td>County clerks acting as agents of the Commissioner of Motor Vehicles retain a percentage of gross receipts collected. The retention percentage for 1997 was 8.1 percent. County clerks retain 35 cents per intrastate permit. County clerks in Rockland, Albany, Westchester, Suffolk, Nassau, Kings, Onondaga, Queens, Richmond, and New York do not act as agents of the commissioner of the Department of motor vehicles, and therefore do not receive this money.</td>
<td>V&amp;T 205</td>
<td>V&amp;T 401-a</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Remainder Distributed as follows:</td>
<td></td>
<td>V&amp;T 401</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Dedicated Highway and Bridge Trust Fund</td>
<td>60.3 percent</td>
<td>See Table MF-106 for authorized distribution.</td>
<td></td>
<td>V&amp;T 401</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Dedicated Mass Transit Trust Fund</td>
<td>8.7 percent</td>
<td>See Table MF-106 for authorized distribution.</td>
<td></td>
<td>V&amp;T 401</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>31 percent</td>
<td>Distributed as follows:</td>
<td></td>
<td>V&amp;T 401</td>
<td></td>
</tr>
<tr>
<td></td>
<td>State General Fund</td>
<td>10 percent</td>
<td>State general purposes.</td>
<td>Also receives certain application, special license plate, and nonresident-fee.</td>
<td>V&amp;T 427</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>90 percent</td>
<td>Distributed as follows:</td>
<td>An amount equal to 90 percent is deposited into the General Fund for appropriation for the purposes shown.</td>
<td>V&amp;T 427</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Department of Environmental Conservation</td>
<td>5 cents per registration</td>
<td>Inspection, regulation and research in the control of motor-vehicle exhaust emission.</td>
<td>Payable to the State General Fund for repayment of advances.</td>
<td>V&amp;T 427</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Department of Transportation</td>
<td>Remainder</td>
<td>Construction, reconstruction, maintenance and repair of highways and bridges.</td>
<td></td>
<td>V&amp;T 427</td>
<td></td>
</tr>
<tr>
<td>4.4.1</td>
<td>Dedicated Highway and Bridge Trust Fund</td>
<td>All</td>
<td>See Table MF-106 for authorized distribution.</td>
<td></td>
<td>TAX 515</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Department of Transportation</td>
<td>All</td>
<td>Construction, reconstruction, maintenance and repair of highways and bridges, research projects concerning heavy vehicles, and administration of highway permit programs.</td>
<td>Five percent is made available for grants to counties and municipalities, other than the city of New York, for the purpose of strengthening weight enforcement programs.</td>
<td>V&amp;T 1803</td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>State General Fund</td>
<td>All</td>
<td>State general purposes.</td>
<td>This account also receives fees for various business licenses. In addition, it receives all driver’s reinstatement, suspension, termination, reapplication, restricted license, and conditional license fees.</td>
<td>V&amp;T 415</td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>Transportation Safety Account</td>
<td>All</td>
<td>See below.</td>
<td></td>
<td>ST Fin 91</td>
<td></td>
</tr>
</tbody>
</table>
## PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-VEHICLE AND MOTOR-CARRIER RECEIPTS 1/

<table>
<thead>
<tr>
<th>CLASSIFICATION</th>
<th>NAME OF FUND OR AGENCY</th>
<th>AMOUNT OR PROPORTION</th>
<th>OBJECTS OF EXPENDITURE</th>
<th>REMARKS</th>
<th>STATE CODE</th>
</tr>
</thead>
<tbody>
<tr>
<td>NEW YORK</td>
<td>13 Transportation Safety Account</td>
<td>$2.00 per safety inspection</td>
<td>Following legislative appropriation, funds are made available to the Department of Motor Vehicles for transportation safety related activities.</td>
<td></td>
<td>V&amp;T 305</td>
</tr>
<tr>
<td></td>
<td>Mobile Source Account of the Clean Air Fund</td>
<td>$2.00 per successful emission inspection</td>
<td></td>
<td>Fee set to $4.00 for biennial inspection.</td>
<td>V&amp;T 305</td>
</tr>
<tr>
<td>NORTH CAROLINA</td>
<td>1,2,8,9,11,13 State Highway Fund</td>
<td>All</td>
<td>See Table MF-106 for authorized distribution.</td>
<td>Personalized plate fees are distributed 1/2 for highway beautification and 1/2 for travel promotion.</td>
<td>20-7; 20-85.1; 20-119; 20-290; 136-16; 105-449.48</td>
</tr>
<tr>
<td></td>
<td>4.1 State Highway Fund</td>
<td>75 percent</td>
<td>See Table MF-106 for authorized distribution.</td>
<td></td>
<td>105-449.43</td>
</tr>
<tr>
<td></td>
<td>State Highway Trust Fund</td>
<td>25 percent</td>
<td>See Table MF-106 for authorized distribution.</td>
<td></td>
<td>105-449.43</td>
</tr>
<tr>
<td></td>
<td>7 State Highway Fund</td>
<td>3.50 per title</td>
<td>See Table MF-106 for authorized distribution.</td>
<td>Initially distributed to the State Highway Trust Fund.</td>
<td>20-85</td>
</tr>
<tr>
<td></td>
<td>Secondary Roads Paving Program</td>
<td>15.00 per title</td>
<td>See Table MF-106 for authorized distribution.</td>
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<td></td>
<td>State Highway Trust Fund</td>
<td>16.50 per title</td>
<td>See Table MF-106 for authorized distribution.</td>
<td></td>
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<tr>
<td></td>
<td>10 State Highway Trust Fund</td>
<td>All</td>
<td>See Table MF-106 for authorized distribution.</td>
<td></td>
<td>20-85</td>
</tr>
<tr>
<td></td>
<td>Public Transportation Fund</td>
<td>$2.00 per registration</td>
<td>Public transportation programs.</td>
<td></td>
<td>39-04-2-03</td>
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<td></td>
<td>Motorcycle Safety Education Fund</td>
<td>$5.00 per motorcycle registration</td>
<td>Motorcycle safety training.</td>
<td></td>
<td>39-28-05</td>
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<tr>
<td></td>
<td>Abandoned Motor Vehicle Disposal Fund</td>
<td>Additional tax of $2.00 on initial certificate of title</td>
<td>Administrative costs by appropriation, when uncommitted funds exceed $250,000, tax is suspended until amount in fund falls below $100,000. Excess amounts transferred to State Highway Fund.</td>
<td></td>
<td>39-26-12</td>
</tr>
<tr>
<td></td>
<td>State Highway Fund</td>
<td>All prorated out-of-State domiciled truck and trailer registration fees</td>
<td>Construction and maintenance of roads on State highway system.</td>
<td>Applies to those trucks operating under reciprocal agreement.</td>
<td>39-04-19</td>
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<tr>
<td></td>
<td>Highway Tax Distribution Fund</td>
<td>Remainder</td>
<td>See Table MF-106 for authorized distribution.</td>
<td></td>
<td>39-04-39</td>
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<td></td>
<td>2,4,8,12.1 State Highway Fund</td>
<td>All</td>
<td>Construction and maintenance of roads on State highway system.</td>
<td></td>
<td>39-04-19; 39-06-49</td>
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</table>
## PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-VEHICLE AND MOTOR-CARRIER RECEIPTS

<table>
<thead>
<tr>
<th>CLASSIFICATION OF FEE</th>
<th>NAME OF FUND OR AGENCY</th>
<th>AMOUNT OR PROPORTION</th>
<th>OBJECTS OF EXPENDITURE</th>
<th>REMARKS</th>
<th>STATE CODE</th>
<th>SECTION</th>
</tr>
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<tbody>
<tr>
<td><strong>OHIO</strong></td>
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<td></td>
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<td></td>
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<td>1,10</td>
<td>Deputy Registrars</td>
<td>$2.25 per registration</td>
<td>Collection expenses.</td>
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<td>4503.10(D)</td>
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<td></td>
<td>Motorcycle Safety and</td>
<td>$6.00 per motorcycle</td>
<td>Motorcycle safety and</td>
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<td>registration</td>
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<td>Auto Registration</td>
<td>Remainder</td>
<td>Distributed as follows:</td>
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<td>Distribution Fund</td>
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<td>for</td>
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<td></td>
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<td></td>
<td>interest on debt</td>
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<td></td>
<td>Counties and</td>
<td>34 percent</td>
<td>Construction and</td>
<td>State for</td>
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<td>Municipalities</td>
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<td>Counties</td>
<td>61 percent</td>
<td>Construction and</td>
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<td>Construction and</td>
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</tbody>
</table>

**Deputy Registrars:** Collection expenses.

**Debt retirement:** Debt retirement for bonds issued under Section 2i of the State Constitution.

**State Highway Operating Fund:** Construction and maintenance of State highways.

**Department of Taxation, International Registration Plan Auditing Fund:** Conducting audits of persons registering vehicles under the International Registration Plan. An amount equal to the estimated annual costs divided by 12 months is deposited into the fund by the 15th of each month.

**Bureau of Motor Vehicles Fund:** Collection and administration.

**Remainder:** Distributed as follows:

**Counties and Municipalities:** Construction and maintenance of roads and streets. Distributed to the counties and municipalities in which the vehicle is registered.

**Counties:** Construction and maintenance of county roads. Three distributions of 5, 47, and 9 percent. 5 percent is divided equally among the counties, 47 percent distributed to county in which the vehicle is registered, 9 percent distributed to each county in the ratio that the total mileage of county roads under the jurisdiction of the county commissioners bears to the total mileage of county roads in the State.

**Townships:** Construction and maintenance of township roads. Distributed to the several townships in the ratio that the total number of miles of township roads under the jurisdiction of the board of trustees in each township bears to the total number of miles of township roads in the State.
### PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-VEHICLE AND MOTOR-CARRIER RECEIPTS 1/

<table>
<thead>
<tr>
<th>CLASSIFICATION OF FEE 2/</th>
<th>NAME OF FUND OR AGENCY</th>
<th>AMOUNT OR PROPORTION</th>
<th>OBJECTS OF EXPENDITURE</th>
<th>REMARKS</th>
</tr>
</thead>
<tbody>
<tr>
<td>OHIO</td>
<td>Bureau of Motor Vehicles Fund</td>
<td>$5 per plate</td>
<td>Collection and administration.</td>
<td>Additional $30 fee to the $20 fee for regular licenses.</td>
</tr>
<tr>
<td></td>
<td>State Highway Operating Fund</td>
<td>$30 per plate</td>
<td>Construction and maintenance of State highways.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Deputy Registrars</td>
<td>$2.25 per license</td>
<td>Collection expenses.</td>
<td>Service fees charged by local officials. Registrars receive an additional $1.50 when vision test is required.</td>
</tr>
<tr>
<td></td>
<td>Bureau of Motor Vehicles Fund</td>
<td>Remainder</td>
<td>Collection and administration.</td>
<td>Used to pay the expenses of administering the law relative to the powers and duties of the registrar of motor vehicles.</td>
</tr>
<tr>
<td></td>
<td>Motor Transportation Department, Public Utilities Commission</td>
<td>Amount required</td>
<td>Collection and administration.</td>
<td>May be used, as required, for retirement and interest on debt incurred by State for highway improvements.</td>
</tr>
<tr>
<td></td>
<td>Department of Highway Safety</td>
<td>Remainder</td>
<td>Administration.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Clerk of Courts</td>
<td>$2.25 per title</td>
<td>Collection and administration.</td>
<td>Net fees paid to registrar of motor vehicles for distribution. Clerk of Courts also receives $4.25 per notation of lien and $4.75 of $5.00 fee per certified copy.</td>
</tr>
<tr>
<td></td>
<td>Bureau of Motor Vehicles Fund</td>
<td>25 cents per title</td>
<td>Administrative expenses relative to registration and operation of motor vehicles, and to provide reimbursement to hospitals for indigents injured in motor vehicle accidents.</td>
<td>Receives remainder of notation of lien and certified copy fees.</td>
</tr>
<tr>
<td></td>
<td>Motor Vehicle Dealers Board Fund</td>
<td>4 cents per title</td>
<td>Administration.</td>
<td></td>
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<tr>
<td></td>
<td>General Revenue Fund</td>
<td>21 cents per title</td>
<td>State general purposes.</td>
<td></td>
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<tr>
<td></td>
<td>Motor Vehicle Sales Audit Fund</td>
<td>25 cents per title</td>
<td>Investigation of sales and use tax returns for motor vehicles.</td>
<td></td>
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<tr>
<td></td>
<td>Automated Title Processing Fund</td>
<td>$2.00 per title</td>
<td>Maintain automated title processing system.</td>
<td></td>
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<tr>
<td></td>
<td>State Highway Maintenance and Repair Fund</td>
<td>See remarks</td>
<td>Maintenance and repair of State highways.</td>
<td>State's share is 45 percent of total fines and forfeitures collected.</td>
</tr>
<tr>
<td></td>
<td>Department of Highway Safety</td>
<td>All</td>
<td>Collection and administration.</td>
<td></td>
</tr>
<tr>
<td>OKLAHOMA</td>
<td>Motor License Agents</td>
<td>$2.56 per registration; $2.25 per certificate of title; $2.00 per driver license</td>
<td>Collection expenses.</td>
<td>Additional fees for mailing: $2.00 plates, $1.00 decals, titles.</td>
</tr>
</tbody>
</table>
### Provisions Governing the Disposition of State Motor-Vehicle and Motor-Carrier Receipts

#### Oklahoma

<table>
<thead>
<tr>
<th>Classification of Fee 2/</th>
<th>Name of Fund or Agency</th>
<th>Amount or Proportion</th>
<th>Objects of Expenditure</th>
<th>Remarks</th>
<th>State Code Section</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>General Revenue Fund</td>
<td>$3.00 additional registration fee</td>
<td>State general purposes</td>
<td></td>
<td>47-1104</td>
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<tr>
<td>10</td>
<td>General Revenue Fund</td>
<td>$400,000</td>
<td>State general purposes</td>
<td></td>
<td>47-1133</td>
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<tr>
<td>11</td>
<td>General Revenue Fund</td>
<td>$5.00 per oversize and overweight permits</td>
<td>Collection expenses.</td>
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<td>47-116</td>
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<tr>
<td></td>
<td>General Revenue Fund</td>
<td>Remainder of oversize permit fees</td>
<td>State general purposes.</td>
<td></td>
<td>47-116</td>
</tr>
<tr>
<td>1,2,4,5,1,7,10,11,12</td>
<td>Remainder</td>
<td>Distributed as follows:</td>
<td>Distribution includes the proceeds from nonhighway taxes, including sales and boat levies. (See Table S-106)</td>
<td></td>
<td>47-116, 47-1104</td>
</tr>
<tr>
<td>School Districts</td>
<td>35.46 percent</td>
<td>County schools.</td>
<td>Beginning July 1, 2001, amount increased to 35.91 percent.</td>
<td></td>
<td>47-1104B</td>
</tr>
<tr>
<td>General Revenue Fund</td>
<td>45.97 percent</td>
<td>State general purposes.</td>
<td>State highway patrol is supported by an appropriation from State General Revenue Fund. Beginning July 1, 2001, amount decreased to 45.29 percent.</td>
<td></td>
<td>47-1104C</td>
</tr>
<tr>
<td>State Transportation Fund</td>
<td>0.3 percent</td>
<td>See Table MF-106 for authorized distribution.</td>
<td>Beginning July 1, 2001, amount increased to 0.31 percent.</td>
<td></td>
<td>47-1104D</td>
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<tr>
<td>Counties</td>
<td>7.09 percent</td>
<td>Construction and maintenance of county roads, and debt service on bonds issued for road purposes</td>
<td>Distributed to counties: 40 percent in proportion of county road mileage and 60 percent in proportion to population. Beginning July 1, 2001, amount increased to 7.18 percent.</td>
<td></td>
<td>47-1104E</td>
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<tr>
<td>County Road Fund</td>
<td>2.53 percent</td>
<td>Matching Federal-aid funds for construction of county roads.</td>
<td>Beginning July 1, 2001, amount increased to 2.56 percent.</td>
<td></td>
<td>47-1104F</td>
</tr>
<tr>
<td>County Highway Fund</td>
<td>3.55 percent</td>
<td>For county roads.</td>
<td>Distribution determined by State DOT. Beginning July 1, 2001, amount increased to 3.59 percent</td>
<td></td>
<td>47-1104G</td>
</tr>
<tr>
<td>County General Funds</td>
<td>0.81 percent</td>
<td>County general purposes.</td>
<td>Beginning July 1, 2001, amount increased to 0.82 percent.</td>
<td></td>
<td>47-1104H</td>
</tr>
<tr>
<td>Cities and Incorporated</td>
<td>3.04 percent</td>
<td>Construction and maintenance of streets. In an emergency, surplus funds may be used for general purposes.</td>
<td>Distributed in proportion of population. Beginning July 1, 2001, amount increased to 3.08 percent.</td>
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<td>47-1104I</td>
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<tr>
<td>Towns</td>
<td></td>
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</tr>
<tr>
<td>Oklahoma Law Enforcement</td>
<td>1.22 percent</td>
<td>Pension and retirement fund.</td>
<td>Fund also receives $10.00 registration penalty. Beginning July 1, 2001, amount increased to 1.23 percent.</td>
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<td>Retirement Fund</td>
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<tr>
<td>Wildlife Conservation</td>
<td>0.03 percent</td>
<td>Funds are used for fish habitat restoration and in the fish hatchery system for fish production.</td>
<td>75 percent paid to habitat restoration and 25 percent to fish hatchery system.</td>
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<td>47-1104K</td>
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<tr>
<td>Department of Public</td>
<td>$1.00 per inspection</td>
<td>Distributed as follows:</td>
<td>Represents State share of the $5.00 inspection fee.</td>
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<td>Safety</td>
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<tr>
<td>General Revenue Fund</td>
<td>50 cents</td>
<td>State general purposes.</td>
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<td></td>
<td>50 cents</td>
<td>Distributed as follows:</td>
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<tr>
<td>Patrol Vehicle Revolving</td>
<td>$500,000</td>
<td>Purchase of patrol vehicles.</td>
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<tr>
<td>Fund</td>
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<tr>
<td>Oklahoma Law Enforcement</td>
<td>Remainder</td>
<td>Pension and Retirement Fund.</td>
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<td>Retirement Fund</td>
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# PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-VEHICLE AND MOTOR-CARRIER RECEIPTS

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<tr>
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<th>STATE CODE</th>
<th>SECTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>OREGON</td>
<td>Dept. of Transportation, Driver and Motor Vehicles</td>
<td>Amount required</td>
<td>Collection, administration and refunds.</td>
<td>Certain fees on motorcycles, snowmobiles, all-terrain vehicles and operators are used for safety education and recreation trails and areas.</td>
<td>802.110</td>
<td>1/</td>
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<tr>
<td></td>
<td>Suspense Account</td>
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<td>802.110; 366.157</td>
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<td>Environmental Quality Information Account</td>
<td>Net revenues from the sale of customized plates</td>
<td>Prevention of vandalism and cleanup of litter.</td>
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<td>366.512</td>
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<td>State and County Parks</td>
<td>Registration fees for campers, motor homes, and travel trailers</td>
<td>Development of parks.</td>
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<td>366.512</td>
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<td></td>
<td>306.505</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Highway Fund</td>
<td>Remainder</td>
<td></td>
<td>See Table MF-106 for authorized distribution.</td>
<td>306.505</td>
<td>9/12.1</td>
</tr>
<tr>
<td></td>
<td>Dept. of Transportation, Driver and Motor Vehicles</td>
<td>Amount required</td>
<td>Collection, administration and refunds.</td>
<td></td>
<td>802.110</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>802.110</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Motor Vehicle Accident</td>
<td>$4.00 per operator's license per year</td>
<td>Defray hospitalization costs of indigents involved in motor vehicle accidents.</td>
<td></td>
<td>802.110</td>
<td>1/</td>
</tr>
<tr>
<td></td>
<td>Fund</td>
<td></td>
<td></td>
<td></td>
<td>75-1916</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Student Driver Training</td>
<td>$2.00 per operator's license per year</td>
<td>High school student driver training program administered by the Department of Education.</td>
<td>Balance in fund at end of fiscal year reverts to the Highway Fund.</td>
<td>802.110</td>
<td>1/</td>
</tr>
<tr>
<td></td>
<td>Fund</td>
<td></td>
<td></td>
<td></td>
<td>75-1904</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Motorcycle Safety subaccount, Transportation Safety Account</td>
<td>$7.00 per motorcycle license</td>
<td>Motorcycle safety promotion and public education.</td>
<td></td>
<td>802.110</td>
<td>1/</td>
</tr>
<tr>
<td></td>
<td>Safety Education Fund</td>
<td>25 cents per license</td>
<td>Traffic safety education programs for each age group from kindergarten through college.</td>
<td></td>
<td>802.110</td>
<td>1/</td>
</tr>
<tr>
<td></td>
<td>Highway Fund</td>
<td>Remainder</td>
<td></td>
<td>See Table MF-106 for authorized distribution.</td>
<td>802.110</td>
<td>1/</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>767.860</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Motor Carrier Account, Public Utilities Commission</td>
<td>Amount required</td>
<td>Collection and administration.</td>
<td>Balance of $800,000 kept in account.</td>
<td>767.860</td>
<td>1/</td>
</tr>
<tr>
<td></td>
<td>Highway Fund</td>
<td>Remainder</td>
<td></td>
<td>See Table MF-106 for authorized distribution.</td>
<td>767.635</td>
<td>1/</td>
</tr>
<tr>
<td>PENNSYLVANIA</td>
<td>Highway Bridge Improvement Account (Motor License Fund)</td>
<td>Amount required</td>
<td>Bridge repairs.</td>
<td>Portion of fee for vehicles over 26,001 pounds plus surtax of 6 cents per gallon on fuel consumed in State. A $5.00 fee is levied on the initial registration of motor vehicles to be paid into the Catastrophic Loss Fund for motor vehicle injuries where costs exceed $100,000.</td>
<td>75-1916</td>
<td>1/</td>
</tr>
<tr>
<td></td>
<td>Motor License Fund</td>
<td>Remainder</td>
<td></td>
<td>See Table MF-106 for authorized distribution.</td>
<td>75-1904</td>
<td>1/</td>
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<td></td>
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<td></td>
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<td>75-1905</td>
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</table>
### Provisions Governing the Disposition of State Motor-Vehicle and Motor-Carrier Receipts

<table>
<thead>
<tr>
<th>Classification of Fee</th>
<th>Name of Fund or Agency</th>
<th>Amount or Proportion</th>
<th>Objects of Expenditure</th>
<th>Remarks</th>
<th>State Code Section</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Rhode Island</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1,2,5,7,9,10,11,13</td>
<td>Department of Education</td>
<td>$3.00 per motorcycle registration</td>
<td>Driver education.</td>
<td>Some appropriations for highway purposes are made from the General Fund.</td>
<td>31-6-1</td>
</tr>
<tr>
<td></td>
<td>State General Fund</td>
<td>Remainder</td>
<td>State general purposes.</td>
<td></td>
<td>31-6-13; 31-38-12</td>
</tr>
<tr>
<td><strong>South Carolina</strong></td>
<td></td>
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<td></td>
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</tr>
<tr>
<td>1,2,1,7,8,9,10,13</td>
<td>State Highway Fund</td>
<td>All</td>
<td>See Table MF-106 for authorized distribution.</td>
<td>Includes additional $15.00 fee for special personalized motor-vehicle license plates.</td>
<td>56-1-710; 56-3-910</td>
</tr>
<tr>
<td>5.1</td>
<td>Department of Transportation</td>
<td>Amount required</td>
<td>Collection and administration.</td>
<td></td>
<td>12-31-250</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Remainder</td>
<td>Distributed as follows:</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>State Highway Fund</td>
<td>30 percent</td>
<td>See Table MF-106 for authorized distribution.</td>
<td></td>
<td>12-31-250</td>
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<tr>
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<td>State General Fund</td>
<td>Remainder</td>
<td>State general purposes.</td>
<td></td>
<td>12-31-250</td>
</tr>
<tr>
<td>12.1</td>
<td>State Highway Fund</td>
<td>80 percent</td>
<td>See Table MF-106 for authorized distribution.</td>
<td></td>
<td>12-31-220</td>
</tr>
<tr>
<td></td>
<td>State General Fund</td>
<td>20 percent</td>
<td>State general purposes.</td>
<td></td>
<td>12-31-220</td>
</tr>
<tr>
<td><strong>South Dakota</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>Special Revenue Fund</td>
<td>Additional $3.00 fee per motorcycle registration</td>
<td>Motorcycle safety education and courses.</td>
<td>Revenue not appropriated remains in fund for use in the next fiscal year solely for purposes of motorcycle safety education.</td>
<td>32-5-10.2</td>
</tr>
<tr>
<td></td>
<td>Motor Vehicle Fund</td>
<td>$2.00 per snowmobile registration</td>
<td>Administration.</td>
<td></td>
<td>32-5-9.2</td>
</tr>
<tr>
<td></td>
<td>Snowmobile Trails Fund</td>
<td>$18.00 per snowmobile registration</td>
<td>Construction and improvement of snowmobile trails.</td>
<td>Also receives proceeds of 3 percent initial registration tax on snowmobiles.</td>
<td>32-5-9.1</td>
</tr>
<tr>
<td></td>
<td>Waste and Environmental Fund</td>
<td>25 cents per tire, $1.00 maximum per vehicle</td>
<td>Solid waste source reducing, recycling and waste management.</td>
<td></td>
<td>34A-6</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Remainder</td>
<td>Distributed as follows:</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Motor Vehicle Fund</td>
<td>2 percent</td>
<td>Administration.</td>
<td></td>
<td>32-11-4.1</td>
</tr>
<tr>
<td></td>
<td>License Plate Special Revenue Fund</td>
<td>2.5 percent</td>
<td>Manufacture and distribution of license plates.</td>
<td>Includes additional fees for special motor-vehicle license plates. All excess moneys to be transferred to the Local Government Highway and Bridge Fund.</td>
<td>32-11-4.1; 32-11-33</td>
</tr>
<tr>
<td></td>
<td>Local Government Highway and Bridge Fund</td>
<td>54 percent</td>
<td>Constructing and maintaining highways, streets and bridges.</td>
<td>Apportioned to counties, municipalities and townships based on factors established by State law (Section 32-11-35).</td>
<td>32-11-4.1</td>
</tr>
<tr>
<td></td>
<td>County Road and Bridge Fund</td>
<td>22.5 percent</td>
<td>Grading, constructing, planing, dragging, and maintaining county roads and bridges.</td>
<td>Retained by county. If the county in which funds are collected has completed construction of county highway systems, the amount in the special highway fund shall be used for township roads.</td>
<td>32-11-4.1; 32-11-2</td>
</tr>
<tr>
<td></td>
<td>County Special Highway Fund</td>
<td>14 percent</td>
<td>Construction, reconstruction and maintenance of county and/or township roads and bridges.</td>
<td></td>
<td>32-11-4.1</td>
</tr>
</tbody>
</table>
### PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-VEHICLE AND MOTOR-CARRIER RECEIPTS 1/

<table>
<thead>
<tr>
<th>CLASSIFICATION OF FEE 2/</th>
<th>NAME OF FUND OR AGENCY</th>
<th>AMOUNT OR PROPORTION</th>
<th>OBJECTS OF EXPENDITURE</th>
<th>REMARKS</th>
<th>STATE CODE SECTION</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>SOUTH DAKOTA</strong></td>
<td>Municipalities</td>
<td>5 percent</td>
<td>Construction and maintenance of streets and alleys.</td>
<td>Distributed on basis of street mileage. In any county having no municipalities, the amount is placed in the County Road and Bridge Fund of the county.</td>
<td>32-11-4.1</td>
</tr>
<tr>
<td></td>
<td>Motor Vehicle Fund</td>
<td>5 percent</td>
<td>Administration.</td>
<td>Includes proportional registration fees on commercial vehicles.</td>
<td>32-10-35</td>
</tr>
<tr>
<td></td>
<td>License Plate Special Revenue Fund</td>
<td>1 percent</td>
<td>Manufacture and distribution of license plates.</td>
<td></td>
<td>32-10-35</td>
</tr>
<tr>
<td></td>
<td>State Highway Fund</td>
<td>57 percent</td>
<td>See Table MF-106 for authorized distribution.</td>
<td></td>
<td>32-10-35</td>
</tr>
<tr>
<td></td>
<td>Counties</td>
<td>41.5 percent</td>
<td>Distributed as follows:</td>
<td></td>
<td>32-10-35</td>
</tr>
<tr>
<td></td>
<td>County Road and Bridge Fund</td>
<td>54 percent</td>
<td>Grading, constructing, planing, dragging, and maintaining county roads and bridges.</td>
<td></td>
<td>32-11-4.1; 32-11-2</td>
</tr>
<tr>
<td>County Special Highway Fund</td>
<td>34 percent</td>
<td>Construction, reconstruction and maintenance of county and/or township roads and bridges.</td>
<td>Retained by county. If the county in which funds are collected has completed construction of county highway systems, the amount in the special highway fund shall be used for township roads.</td>
<td></td>
<td>32-10-35</td>
</tr>
<tr>
<td>Municipalities</td>
<td>12 percent</td>
<td>Construction and maintenance of streets and alleys.</td>
<td>Distributed on basis of street mileage. In any county having no municipalities, the amount is placed in the County Road and Bridge Fund of the county.</td>
<td></td>
<td>32-10-35</td>
</tr>
<tr>
<td>2,7,8,9,10, 13 Motor Vehicle Fund</td>
<td>All</td>
<td>Collection and administration.</td>
<td>(See State code §32-3-30.2; §32-6B-13; §32-11-29; §32-11-32; §32-12-16) See remarks</td>
<td>Includes penalties on late application for new certificates of title after transfer.</td>
<td></td>
</tr>
<tr>
<td>State General Fund</td>
<td>All</td>
<td>Collection and administration expenses are paid from a State Highway Fund transfer as approved by the State Legislature.</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

| **TENNESSEE**          | County Court Clerks    | $2.50 per registration | Collection expenses. | Service fees charged by local officials. In counties with a population over 25,000, service fee is $1.50 per registration. | 55-6-104 |
|                        | Motorcycle Rider Safety Fund | $2.00 per motorcycle registration | Administration and expenses of the Motorcycle Rider Education Program. | | 55-51-104 |
|                        | Police Pay Supplement Fund | $1.00 per registration | | | 55-4-111 |
|                        | Motor Vehicle Account   | 2.5 percent additional fee on freight motor carriers | Motor vehicle safety enforcement activities of the Department of Safety. | Referred to as a safety inspection fee. | 55-4-113(b); 65-15-116 |
| Counties and Cities    | 95 percent of mobile home registrations | Local schools and general funds. | | | 55-6-107(a) |
|                        | Remainder               | Distributed as follows: | | | |
| State General Fund     | 2 percent               | Collection and administration. | | | 55-6-107 |
| Highway Fund           | 98 percent              | Construction, maintenance and administration of State highways. (See Table MF-106) | | | 55-6-107 |
**PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-VEHICLE AND MOTOR-CARRIER RECEIPTS**  
(1/)

<table>
<thead>
<tr>
<th>CLASSIFICATION</th>
<th>NAME OF FUND OR AGENCY</th>
<th>AMOUNT OR PROPORTION</th>
<th>OBJECTS OF EXPENDITURE</th>
<th>REMARKS</th>
<th>STATE CODE SECTION</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td><strong>TENNESSEE</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Police Pay Supplement Fund</td>
<td>$1.00 per 2-year and 4-year operator's and chauffeur's licenses</td>
<td>Highway patrol pay.</td>
<td></td>
<td>55-50-324</td>
</tr>
<tr>
<td></td>
<td>Motorcycle Rider Safety Fund</td>
<td>$1.00 fee per motorcycle operator's license</td>
<td>Motorcycle rider safety education.</td>
<td></td>
<td>55-50-324</td>
</tr>
<tr>
<td></td>
<td>Department of Safety</td>
<td>$2.00 per operator's and chauffeur's license fee</td>
<td>Interstate and Defense Highway Emergency Service Program.</td>
<td>Any surplus used to fund highway patrol longevity pay plan and purchase of highway patrol vehicles.</td>
<td>55-50-324</td>
</tr>
<tr>
<td></td>
<td>State General Fund</td>
<td>Remainder</td>
<td>State general purposes.</td>
<td>Department of Safety is supported by an appropriation from the State General Fund. Also, up to $1,000,000 per year is transferred from prior year revenues, and is earmarked for personal services and employee benefits in the Department of Safety Budget.</td>
<td>55-50-324</td>
</tr>
<tr>
<td>5.11</td>
<td>Highway Fund</td>
<td>Annual permits for oversize, overweight and movement of natural resource products</td>
<td>Highway maintenance.</td>
<td></td>
<td>55-4-126</td>
</tr>
<tr>
<td></td>
<td>County Court Clerks</td>
<td>$3.00 per title</td>
<td>Collection expenses.</td>
<td>Service fees charged by local officials. 50 cents per title to the Tennessee Consolidated Retirement System.</td>
<td>55-6-104</td>
</tr>
<tr>
<td></td>
<td>Division of Motor Vehicles</td>
<td>50 cents per title</td>
<td>Improving the processing and review of titles to reduce odometer fraud.</td>
<td>Subject to annual appropriation.</td>
<td>55-2-112</td>
</tr>
<tr>
<td></td>
<td>Division of Motor Vehicles</td>
<td>Additional $5.00 fee per title</td>
<td>Distributed as follows:</td>
<td></td>
<td></td>
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<tr>
<td></td>
<td>Department of Environment and Conservation</td>
<td>$1.50 per title</td>
<td>Debt service on State park bonds.</td>
<td>Any excess funds shall be earmarked for the purpose of capital projects in State parks.</td>
<td>55-6-101</td>
</tr>
<tr>
<td></td>
<td>State General Fund</td>
<td>Remainder</td>
<td>Capital renovation and improvement programs for camp sites, marinas and cabins at State parks.</td>
<td></td>
<td>55-6-101</td>
</tr>
<tr>
<td>8</td>
<td>Highway Fund</td>
<td>80 percent</td>
<td>See Table MF-106 for authorized distribution.</td>
<td></td>
<td>55-6-107</td>
</tr>
<tr>
<td></td>
<td>General Fund</td>
<td>20 percent</td>
<td>Collection and administrative expenses.</td>
<td></td>
<td>55-6-107</td>
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<tr>
<td></td>
<td>General Fund</td>
<td>Oversize and overweight fines and penalties</td>
<td>State general purposes.</td>
<td></td>
<td>55-7-206</td>
</tr>
<tr>
<td></td>
<td>Department of Transportation, Department of Public Safety</td>
<td>All</td>
<td>Administration and enforcement of special permits and zone license provisions.</td>
<td></td>
<td>55-4-115</td>
</tr>
</tbody>
</table>
## PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-VEHICLE AND MOTOR-CARRIER RECEIPTS 1/

<table>
<thead>
<tr>
<th>CLASSIFICATION OF FEE 2/</th>
<th>NAME OF FUND OR AGENCY</th>
<th>AMOUNT OR PROPORTION</th>
<th>OBJECTS OF EXPENDITURE</th>
<th>REMARKS</th>
<th>STATE CODE SECTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>TENNESSEE</td>
<td></td>
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</tr>
<tr>
<td>13</td>
<td>Motor Vehicle Account</td>
<td>All</td>
<td>Distributed as follows:</td>
<td></td>
<td></td>
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<tr>
<td></td>
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<td></td>
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<td></td>
</tr>
<tr>
<td></td>
<td>Highway patrol</td>
<td>10 percent maximum</td>
<td>Compensation for expenses incurred in enforcement of motor-carrier regulations.</td>
<td></td>
<td>4-7-112</td>
</tr>
<tr>
<td></td>
<td>Public Service Commission</td>
<td>Remainder</td>
<td>Expenses incurred in inspection, control and supervision of motor carriers.</td>
<td></td>
<td>65-15-116(e)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>County Road and Bridge Fund</td>
<td>Up to $360,000 (see remarks)</td>
<td>Local road construction and maintenance.</td>
<td>An amount equal to 5 percent of the motor-vehicle sales tax and penalties collected in the preceding year.</td>
<td>502.102</td>
</tr>
<tr>
<td></td>
<td>State Highway Fund</td>
<td>Remainder</td>
<td>See Table MF-106 for authorized distribution.</td>
<td>Also receives additional $15 fee for tow truck license plates.</td>
<td>502.281</td>
</tr>
<tr>
<td>2,12.1</td>
<td>General Revenue Fund</td>
<td>All</td>
<td>State general purposes.</td>
<td>Department of Public Safety receives an appropriation from the General Revenue Fund.</td>
<td>502.281</td>
</tr>
<tr>
<td></td>
<td>State Motor-Carrier Fund and State Motor Transportation Fund</td>
<td>Amount required</td>
<td>Collection and administration.</td>
<td></td>
<td>Chapter 1452 Bill 1</td>
</tr>
<tr>
<td></td>
<td>State Highway Fund</td>
<td>10 percent of transfers</td>
<td>See Table MF-106 for authorized distribution.</td>
<td></td>
<td>Chapter 1452 Bill 1</td>
</tr>
<tr>
<td></td>
<td>Railroad Commission Operating Fund</td>
<td>Remainder</td>
<td>Support of the Railroad Commission.</td>
<td></td>
<td>Chapter 1452 Bill 1</td>
</tr>
<tr>
<td></td>
<td>County Assessor-Collector</td>
<td>$5.00 per certificate</td>
<td>Paid to Officer's Salary Fund.</td>
<td></td>
<td>501.138</td>
</tr>
<tr>
<td></td>
<td>General Revenue Fund</td>
<td>$5.00 per certificate</td>
<td>State general purposes.</td>
<td></td>
<td>501.138</td>
</tr>
<tr>
<td></td>
<td>State Highway Fund</td>
<td>$3.00 per certificate</td>
<td>See Table MF-106 for authorized distribution.</td>
<td></td>
<td>501.138</td>
</tr>
<tr>
<td></td>
<td>State Highway Fund</td>
<td>All</td>
<td>See Table MF-106 for authorized distribution.</td>
<td>(See State code §116-6686; §116-6701a(3) )</td>
<td>See remarks</td>
</tr>
<tr>
<td></td>
<td>Off-Highway Vehicle Account</td>
<td>$5.50 per vehicle registration fees</td>
<td>Administrative expenses and supplemental retirement benefits.</td>
<td></td>
<td>548.501</td>
</tr>
<tr>
<td></td>
<td>Off-highway vehicle registration fees</td>
<td>See Table MF-106 for authorized distribution.</td>
<td></td>
<td></td>
<td>41-22-20</td>
</tr>
</tbody>
</table>

### Texas

**1. County Assessor - Collector**
- **$1.90 per registration**
  - Collection and administration.
  - Retained by county of collection. Added $1.00 mail fee is retained by county of collection for handling and postage.
- **Additional $6.00 fee per registration**
  - Expenses of all-terrain vehicle operator education and certification program.
  - Registration required only when used or to be used on public property.
- **Up to $360,000**
  - Local road construction and maintenance.
  - 100 percent of net collections for first $60,000 plus $350 for each mile of county road, not to exceed 500 miles, maintained by the county according to the latest data available from the TDOT; 50 percent of collections made until the additional amount equals the sum of $125,000 for each calendar year.

**State Highway Fund**
- **Remainder**
  - See Table MF-106 for authorized distribution.
  - Also receives additional $15 fee for tow truck license plates.

**General Revenue Fund**
- **All**
  - State general purposes.
  - Department of Public Safety receives an appropriation from the General Revenue Fund.

**State Motor-Carrier Fund and State Motor Transportation Fund**
- **Amount required**
  - Collection and administration.

**State Highway Fund**
- **10 percent of transfers**
  - See Table MF-106 for authorized distribution.

**Railroad Commission Operating Fund**
- **Remainder**
  - Support of the Railroad Commission.

**County Assessor-Collector**
- **$5.00 per certificate**
  - Paid to Officer's Salary Fund.

**General Revenue Fund**
- **$5.00 per certificate**
  - State general purposes.

**State Highway Fund**
- **$3.00 per certificate**
  - See Table MF-106 for authorized distribution.

**State Highway Fund**
- **All**
  - See Table MF-106 for authorized distribution.
  - (See State code §116-6686; §116-6701a(3) )

**Off-Highway Vehicle Account**
- **$5.50 per vehicle registration fees**
  - Administrative expenses and supplemental retirement benefits.

### Utah

**1. Off-Highway Vehicle Account**
- **Off-highway vehicle registration fees**
  - See Table MF-106 for authorized distribution.
## PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-VEHICLE AND MOTOR-CARRIER RECEIPTS 1/

### Table: Disposition of State Motor-Vehicle and Motor-Carrier Receipts

<table>
<thead>
<tr>
<th>Classification</th>
<th>Name of Fund or Agency</th>
<th>Amount or Proportion</th>
<th>Objects of Expenditure</th>
<th>Remarks</th>
<th>State Code Section</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Provisions Governing the Disposition of State Motor-Vehicle and Motor-Carrier Receipts</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Classification</strong></td>
<td><strong>Name of Fund or Agency</strong></td>
<td><strong>Amount or Proportion</strong></td>
<td><strong>Objects of Expenditure</strong></td>
<td><strong>Remarks</strong></td>
<td><strong>State Code Section</strong></td>
</tr>
<tr>
<td>UTAH</td>
<td>Centennial Highway Trust Fund</td>
<td>$10.00 per motorcycle, motor vehicle, or commercial trailer registration fee; or $10.00 per commercial subtrailer alternative to registration fee</td>
<td>Costs of construction, major reconstruction, or major renovation to State and Federal highways.</td>
<td>41-1a-1206(6)(a)</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>$1.00 per trailer, semitrailer, commercial trailer or subtrailer, or truck registration fee</td>
<td></td>
<td>41-1a-1206(6)(b)</td>
<td></td>
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<tr>
<td></td>
<td></td>
<td>$2.00 per motor vehicle (over 14,000 pounds) registration fee</td>
<td>See above.</td>
<td>41-1a-1206(6)(c)</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>$3.00 per farm truck (over 12,000 pounds but not exceeding 14,000 pounds) registration fee</td>
<td>See above.</td>
<td>41-1a-1206(6)(d)</td>
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<tr>
<td></td>
<td></td>
<td>$4.50 per motor vehicle (over 12,000 pounds but not exceeding 14,000 pounds) registration fee</td>
<td>See above.</td>
<td>41-1a-1206(6)(e)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Motorcycle Rider Education Fund</td>
<td>$5.00 per motorcycle registration</td>
<td>Motorcycle rider training.</td>
<td>53-3-905</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Driver's Education Tax Account</td>
<td>$2.50 of registration fee</td>
<td>Driver's education in high schools.</td>
<td>41-1a-1204; 41-1a-1205</td>
<td></td>
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<tr>
<td></td>
<td>Uninsured Motorist Account</td>
<td>$1.00 of registration fee</td>
<td>Establish a data file to identify uninsured motorists.</td>
<td>Commercial vehicles are exempt from this fee, but are included in the uninsured motorist data file.</td>
<td>41-1a-1218</td>
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<tr>
<td></td>
<td>Transportation Fund</td>
<td>Remainder</td>
<td>See Table MF-106 for authorized distribution.</td>
<td>41-1a-1201</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Department of Public Safety Restricted Account, Transportation Fund</td>
<td>$2.50 per motorcycle license</td>
<td>Motorcycle rider training.</td>
<td>53-3-905</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Remainder</td>
<td>Costs incurred by the Driver's License Division in carrying out the Uniform Driver License Act.</td>
<td>53-3-106; 63-49-19</td>
<td></td>
</tr>
<tr>
<td>5.1,7</td>
<td>Transportation Fund</td>
<td>All</td>
<td>See Table MF-106 for authorized distribution.</td>
<td>41-1a-1201</td>
<td></td>
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<tr>
<td>8</td>
<td>Class B&amp;C Roads Fund</td>
<td>Truck overweight fines</td>
<td>See Table MF-106 for authorized distribution.</td>
<td>78-5-116</td>
<td></td>
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<tr>
<td>9</td>
<td>State General Fund</td>
<td>All</td>
<td>State general purposes.</td>
<td>41-3-602</td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>State Highway Patrol</td>
<td>All fees charged to license inspection stations</td>
<td>Administrative expenses of safety inspection program and Utah Highway patrol's safety inspection section.</td>
<td>Coverage includes Utah-based interstate commercial motor carriers.</td>
<td>53-8-204</td>
</tr>
<tr>
<td>CLASSIFICATION OF FEE 2/</td>
<td>NAME OF FUND OR AGENCY</td>
<td>AMOUNT OR PROPORTION</td>
<td>OBJECTS OF EXPENDITURE</td>
<td>REMARKS</td>
<td>STATE CODE SECTION</td>
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<tr>
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<td>------------------------</td>
<td>---------</td>
<td>-------------------</td>
</tr>
<tr>
<td>VERMONT 1,2,6,7,9,10,11</td>
<td>Transportation Fund, State Treasury</td>
<td>All</td>
<td>See Table MF-106 for authorized distribution.</td>
<td></td>
<td>19-11; 32-8912</td>
</tr>
<tr>
<td>VIRGINIA 1</td>
<td>Department of Motor Vehicles</td>
<td>$1.50 per registration</td>
<td>Administrative costs of the official motor vehicle safety inspection program.</td>
<td></td>
<td>46.2-1168</td>
</tr>
<tr>
<td></td>
<td>Special Fund for Emergency Medical Services</td>
<td>$2.00 per registration</td>
<td>Emergency medical services.</td>
<td>2.5 percent to Virginia Association of Volunteer Rescue Squads. 13.5 percent to State Department of Health for training, recruitment and retention. 31.75 percent to Rescue Squad Assistance Fund. 27.25 percent to State Department of Health for emergency medical services. 25 percent to local governments for training, equipment and supplies.</td>
<td>46.2-694</td>
</tr>
<tr>
<td></td>
<td>Emissions Inspection Program</td>
<td>$2.00 per registration for vehicles registered in certain localities.</td>
<td>Administrative costs of the official motor vehicle safety inspection program.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Motorcycle Rider Safety Training Program Fund</td>
<td>$3.00 per motorcycle registration</td>
<td>Collection costs. Contracts with regional cycle rider safety training cycle centers.</td>
<td></td>
<td>46.2-1191</td>
</tr>
<tr>
<td></td>
<td>Remainder</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Motor Vehicle Special Fund</td>
<td>20 percent</td>
<td>Collection expenses and administrative costs.</td>
<td>Unused balances may be transferred to the Transportation Trust Fund at the discretion of the Secretary of Transportation.</td>
<td>46.2-686</td>
</tr>
<tr>
<td></td>
<td>Transportation Trust Fund</td>
<td>See Remarks</td>
<td>See Table MF-106 for authorized distribution.</td>
<td>Revenues from registration fee increases authorized by Acts of Assembly, 1986 Special Session, are credited to this fund.</td>
<td>33.1-23.03:1</td>
</tr>
<tr>
<td></td>
<td>Highway Maintenance and Operating Fund</td>
<td>Remainder</td>
<td>See Table MF-106 for authorized distribution.</td>
<td></td>
<td>46.2-206</td>
</tr>
<tr>
<td>2,7,9,10,12.1</td>
<td>Driver Education Fund</td>
<td>$1.50 per operator's license</td>
<td>Driver education.</td>
<td></td>
<td>46.2-332</td>
</tr>
<tr>
<td></td>
<td>Motor Vehicle Dealer Board Fund</td>
<td>Amount required</td>
<td>Franchise and independent dealers and salesperson licenses.</td>
<td>Administrative costs of dealer regulation and licensing</td>
<td>46.2-1503.3</td>
</tr>
<tr>
<td></td>
<td>Motor Vehicle Special Fund</td>
<td>Remainder</td>
<td>Collection expenses and administrative costs.</td>
<td>Unused balances may be transferred to the Transportation Trust Fund at the discretion of the Secretary of Transportation.</td>
<td>46.2-333; 46.2-627; 46.2-685; 46.2-1520</td>
</tr>
<tr>
<td>4.1,6,8,11</td>
<td>Transportation Trust Fund</td>
<td>See Remarks</td>
<td>See Table MF-106 for authorized distribution.</td>
<td>Revenues from motor vehicle sales tax, rental tax and road tax increases authorized by Acts of Assembly, 1986 Special Session, are credited to this fund.</td>
<td>33.1-23.03:1</td>
</tr>
<tr>
<td></td>
<td>Highway Maintenance and Operating Fund</td>
<td>Remainder</td>
<td>See Table MF-106 for authorized distribution.</td>
<td></td>
<td>46.2-206</td>
</tr>
<tr>
<td>13</td>
<td>Department of Environmental Quality</td>
<td>$2.10 per inspection</td>
<td>Costs of program including: administration, maintenance of air quality and correction and prevention of nonattainment status.</td>
<td></td>
<td>46.2-1182</td>
</tr>
</tbody>
</table>
## Provisions Governing the Disposition of State Motor-Vehicle and Motor-Carrier Receipts

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<th>Remarks</th>
</tr>
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<tbody>
<tr>
<td><strong>WASHINGTON</strong></td>
<td>Combined vehicle licensing fees</td>
<td>1/2.00 per registration</td>
<td>Highway policing and enforcement of vehicle size and weight restrictions.</td>
<td>46.68.030, 46.68.035, 46.16.71</td>
</tr>
<tr>
<td></td>
<td></td>
<td>$1.00 additional fee</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Remainder</td>
<td>Distributed as follows:</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Highway Safety Fund</td>
<td>23.677 percent</td>
<td>Highway policing and enforcement of vehicle size and weight restrictions.</td>
<td>46.68.035</td>
</tr>
<tr>
<td></td>
<td>Puget Sound Ferry</td>
<td>1.521 percent</td>
<td>To partially finance ferry system maintenance and operations.</td>
<td>46.68.035</td>
</tr>
<tr>
<td></td>
<td>Issuing Agency</td>
<td>3.00 per registration</td>
<td>Collection and administrative costs.</td>
<td>Service fees for collecting officials. See note on Table MF-106 regarding distribution of Motor Vehicle Fund.</td>
</tr>
<tr>
<td></td>
<td>Island Counties</td>
<td>See remarks</td>
<td>Road and street purposes.</td>
<td>All of the fees from San Juan and 50 percent of the fees from Island County returned to respective county, and in turn credited to each city, town and road district in the county on the basis of assessed valuation.</td>
</tr>
<tr>
<td></td>
<td>Basic $30.00 registration fee</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>State Patrol</td>
<td>$26.60 per renewal; $22.60 per original</td>
<td>Highway policing and enforcement of vehicle size and weight restrictions.</td>
<td>Subject to legislative appropriation. State Patrol receives all but $3.40 of the standard motor vehicle registration renewal fee.</td>
</tr>
<tr>
<td></td>
<td>Puget Sound Ferry</td>
<td>$0.93 per renewal; $2.02 per original</td>
<td>To partially finance ferry system maintenance and operating deficit.</td>
<td>46.68.030</td>
</tr>
<tr>
<td></td>
<td>Motor Vehicle Fund</td>
<td>$2.47 per renewal; $5.38 per original</td>
<td>See Table MF-106 for authorized distribution.</td>
<td>Additional fee of 10 cents per automobile to defray costs of highway studies.</td>
</tr>
<tr>
<td></td>
<td>Motorcycle Safety</td>
<td>$10.00 per original motorcycle endorsement; $25.00 per renewal</td>
<td>Motorcycle safety education.</td>
<td>Also receives $2.50 instruction permit fees.</td>
</tr>
<tr>
<td></td>
<td>Education Account</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Highway Safety Fund</td>
<td>$20.00 per original or renewal commercial driver's license; $25.00 per original or renewal operator driver's license</td>
<td>Collecting and administering driver license laws, driver improvement, financial responsibility, cost of furnishing abstracts of driving records and maintaining records.</td>
<td>This fund also receives fees for heavy vehicle examinations and endorsements; occupational operator's licensing; instruction permits; fines, abstracts of driving records, forfeitures and special assessments from motor-vehicle violations.</td>
</tr>
<tr>
<td></td>
<td>Public Service Revolving Fund</td>
<td>All</td>
<td>Collection and administration of Utilities and Transportation Commission.</td>
<td>Funds are from fees and permits sold by Utilities and Transportation Commission.</td>
</tr>
</tbody>
</table>
## PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-VEHICLE AND MOTOR-CARRIER RECEIPTS 1/

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<tr>
<td><strong>WASHINGTON</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5.1,7,9,10,12,13</td>
<td>Motor Vehicle Fund</td>
<td>All</td>
<td>See Table MF-106 for authorized distribution.</td>
<td>Includes fees and permits sold by the State Department of Transportation.</td>
<td>46.16.160(9); 46.68.020</td>
</tr>
<tr>
<td>6</td>
<td>Multimodal Fund</td>
<td>All</td>
<td>For transportation projects.</td>
<td>In-lieu motor-vehicle excise tax of 5.9 percent of the contract price on rental vehicles.</td>
<td>82.08.020(2)</td>
</tr>
<tr>
<td>8</td>
<td>Public Safety and</td>
<td>25 percent of interest earned from fines and penalties.</td>
<td>Crime victims' programs, driver improvement programs, driver training in public schools.</td>
<td></td>
<td>43.08.250</td>
</tr>
<tr>
<td><strong>WEST VIRGINIA</strong></td>
<td></td>
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</tr>
<tr>
<td>1,9,10</td>
<td>Motor Vehicle</td>
<td>Amount required</td>
<td>Collection and administration.</td>
<td></td>
<td>17A-2-22</td>
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<tr>
<td>Department</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Motorcycle Safety Fund</td>
<td>$2.00 per motorcycle</td>
<td>Motorcycle safety programs.</td>
<td></td>
<td>17A-10-3b</td>
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<tr>
<td>registration</td>
<td>registration</td>
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<td></td>
<td></td>
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</tr>
<tr>
<td>Motorcycle License</td>
<td>$2.00 per motorcycle</td>
<td>Administering exams, including driving test.</td>
<td></td>
<td>17A-10-3b</td>
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<tr>
<td>Examination Fund</td>
<td>registration</td>
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<tr>
<td>Highway Litter Control</td>
<td>$1.00 per registration</td>
<td>Highway litter control programs.</td>
<td></td>
<td>17A-10-15</td>
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<tr>
<td>Fund</td>
<td>registration</td>
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<tr>
<td>State Road Fund</td>
<td>Remainder</td>
<td>See Table MF-106 for authorized distribution.</td>
<td></td>
<td>17A-2-22</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Motorcycle License</td>
<td>Motorcycle learner's</td>
<td>Administering exams, including driving test.</td>
<td></td>
<td>17B-2-5</td>
</tr>
<tr>
<td>Examination Fund</td>
<td>permit fees</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General Fund</td>
<td>$3.00 of learner's</td>
<td>To be appropriated to Department of Public Safety for road law enforcement.</td>
<td></td>
<td>17B-2-5</td>
<td></td>
</tr>
<tr>
<td>permit fees</td>
<td>permit fees</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Motorcycle Safety Fund</td>
<td>Motorcycle driver</td>
<td>To defray the costs of implementing and administering a motorcycle safety education program.</td>
<td></td>
<td>17B-2-8</td>
<td></td>
</tr>
<tr>
<td>licensing fees</td>
<td>licensing fees</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Combined Voter</td>
<td>50 cents per driver's</td>
<td>Costs of establishing and administering program to allow voter registration at DMV offices.</td>
<td></td>
<td>17B-2-8</td>
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</tr>
<tr>
<td>Registration and Driver's License Fund</td>
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<td></td>
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<tr>
<td>State Road Fund</td>
<td>Remainder</td>
<td>See Table MF-106 for authorized distribution.</td>
<td></td>
<td>17A-2-21</td>
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<tr>
<td>4.1</td>
<td>State Tax Department</td>
<td>Amount required</td>
<td>Refunds for fuel used out of State.</td>
<td></td>
<td>11-14A-11</td>
</tr>
<tr>
<td>State Road Fund</td>
<td>Remainder</td>
<td>See Table MF-106 for authorized distribution.</td>
<td></td>
<td>11-14A-13</td>
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</tr>
<tr>
<td>5.1</td>
<td>Public Service</td>
<td>All</td>
<td>Administration and enforcement.</td>
<td></td>
<td>24-6-6; 24-6A-4.5; 24-6B-1</td>
</tr>
<tr>
<td>Commission</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>6,7</td>
<td>State Road Fund</td>
<td>All</td>
<td>Matching Federal funds allocated for West Virginia.</td>
<td></td>
<td>17A-3-4</td>
</tr>
<tr>
<td>8</td>
<td>Department of Education</td>
<td>All, less court costs</td>
<td>Support of free schools.</td>
<td></td>
<td>Constitution Art. 12; Section 5</td>
</tr>
</tbody>
</table>
### PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-VEHICLE AND MOTOR-CARRIER RECEIPTS 1/

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<td><strong>WEST VIRGINIA</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>13</td>
<td>Department of Public Safety</td>
<td>Amount required</td>
<td>Support of Motor Vehicle Inspection Division's and State police barracks’ needs.</td>
<td></td>
<td>17C-16-5</td>
</tr>
<tr>
<td></td>
<td>State Road Fund</td>
<td>Remainder</td>
<td>See Table MF-106 for authorized distribution.</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>WISCONSIN</strong></td>
<td></td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>Revenue Bond Account</td>
<td>Amount required</td>
<td>Debt service on revenue bonds.</td>
<td>Amount retained by trustee for debt service in FY 2000: $84,173,800.</td>
<td>84.59</td>
</tr>
<tr>
<td>1,2,7,9,10,11,12,13</td>
<td>Transportation Fund</td>
<td>Remainder</td>
<td>See Table MF-106 for authorized distribution.</td>
<td></td>
<td>84.59</td>
</tr>
<tr>
<td><strong>WYOMING</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>Motorcycle Safety Program Account</td>
<td>$7.00 per motorcycle registration</td>
<td>Administration and implementation of motorcycle safety program including motorcycle rider training courses.</td>
<td></td>
<td>31-3-103(h)</td>
</tr>
<tr>
<td>County General Fund</td>
<td></td>
<td>50 percent of duplicate registrations, plates, stickers</td>
<td>In counties where fees were collected.</td>
<td></td>
<td>31-3-103(e)</td>
</tr>
<tr>
<td>2</td>
<td>Motorcycle Safety Program Account</td>
<td>$3.00 per motorcycle license endorsement</td>
<td>Administration and implementation of motorcycle safety program including motorcycle rider training courses.</td>
<td></td>
<td>31-3-103(i)</td>
</tr>
<tr>
<td>Counties</td>
<td></td>
<td>50 percent of 4 percent surcharge on rental vehicles</td>
<td>Construction and maintenance of county roads.</td>
<td>Allocated on ratio of each county's total miles of primary, secondary and Interstate highways to total miles of primary, secondary and Interstate miles in the State.</td>
<td>31-3-103(g)(ii)</td>
</tr>
<tr>
<td>7</td>
<td>County General Fund</td>
<td>$6.00 per title</td>
<td>Collection and administration.</td>
<td></td>
<td>31-2-506</td>
</tr>
<tr>
<td>County Abandoned Vehicle Account</td>
<td>$1.00 per title</td>
<td></td>
<td></td>
<td></td>
<td>31-3-103(f)</td>
</tr>
<tr>
<td>1,2,4,5,7,8,9,11,12,13</td>
<td>State Highway Fund</td>
<td>Remainder</td>
<td>See Table MF-106 for authorized distribution.</td>
<td>(See State code §31-3-103(c); §31-7-104; §31-18-406(c); §31-18-804(k))</td>
<td>See remarks</td>
</tr>
</tbody>
</table>

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1/ Fees or taxes that do not produce revenue appreciable in excess of the cost of collection and administration have been omitted.

2/ Motor-vehicle and motor-carrier revenue have been grouped, insofar as possible, in accordance with the following classification:

1. Registration fees. Includes "plate fees," "tag fees," etc.
2. Operator's, chauffeur's and motor-carrier driver's license fees. For states that distribute these fees separately, operator's licenses are shown as 2.1, chauffeur's licenses as 2.2 and motor-carrier driver licenses as 2.3.
3. Gross receipts taxes. Special taxes on motor carriers, excluding gross receipts taxes that are levied in connection with general State sales taxes or that are imposed on all transportation companies or public utilities.
4. Weight-distance (mileage, ton-mile, and passenger-mile) taxes.
5. Special license fees, franchise taxes and special weight fees. Where imposed on weight or capacity basis, these taxes are designated as 5.1; where on a flat rate basis, they are designated as 5.2.
6. Special taxes. Vehicle license fee (in lieu tax) in California; use tax in Illinois and Kentucky; titling tax in Delaware, District of Columbia, Maryland, North Dakota, Vermont, Virginia and West Virginia; sales tax in Montana; excise tax (in lieu tax) in Washington; privilege tax (ad valorem property tax) in Nevada; excise tax in New Mexico.
8. Fines and penalties. (Represents only that portion received and retained by the State. Excludes traffic fines.)
9. Dealers' licenses.
10. Transfer and reregistration fees.
11. Certificate or permit fees.
12. Caravan or in-transit fees. Special trip permits are designated as 12.1.
13. Miscellaneous fees. Supervision and inspection fees, etc.
### PROVISIONS GOVERNING THE ALLOCATION FOR HIGHWAY PURPOSES OF CERTAIN STATE TAXES, FEES, AND APPROPRIATIONS

**BASED ON INFORMATION OBTAINED FROM STATE AUTHORITIES AND FROM STATE LAW CODES**

**STATUS AS OF JANUARY 1, 2001**

<table>
<thead>
<tr>
<th>STATE AND SOURCE OF FUNDS</th>
<th>NAME OF FUND OR AGENCY</th>
<th>AMOUNT OR PROPORTION</th>
<th>OBJECTS OF EXPENDITURE</th>
<th>REMARKS</th>
<th>STATE CODE SECTION</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>ALABAMA</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Lubricating Oil Excise Tax (4 cents per gallon)</td>
<td>State Public Road and Bridge Fund</td>
<td>Net revenue</td>
<td>See Table MF-106 for authorized distribution.</td>
<td></td>
<td>40-17-223</td>
</tr>
<tr>
<td>Lubricating Oil Inspection Fee (15 cents per gallon)</td>
<td>State Public Road and Bridge Fund</td>
<td>Net revenue</td>
<td>See Table MF-106 for authorized distribution.</td>
<td></td>
<td>8-17-91</td>
</tr>
<tr>
<td><strong>ARIZONA</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sales Tax</td>
<td>Highway-User Revenue Fund</td>
<td>Allocation</td>
<td>See Table MF-106 for authorized distribution.</td>
<td>If annual increase in sales tax revenue exceeds 7 percent, a portion of the State general fund share (by formula) is transferred to this fund.</td>
<td>42-1342</td>
</tr>
<tr>
<td>Motor-Vehicle License Tax</td>
<td>Highway-User Revenue Fund</td>
<td>31.5 percent</td>
<td>See Table MF-106 for authorized distribution.</td>
<td>Motor-Vehicle License Tax equal to $4 per $100 assessed value (minimum fee $10 per year).</td>
<td>28-1591</td>
</tr>
<tr>
<td><strong>ARKANSAS</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Severance Tax on Natural Resources</td>
<td>County Highway Fund</td>
<td>12.5 percent of 97 percent</td>
<td>Construction, maintenance and administration of county roads.</td>
<td>Represents 12.125 percent of gross receipts collected by the Commissioner of Revenue and returned to county of origin. Distribution excludes receipts from timber and timber products.</td>
<td>26-58-124</td>
</tr>
<tr>
<td>Additional 3 cents per ton Severance Tax on Stone and Crushed Stone</td>
<td>County Highway Fund</td>
<td>87.5 percent of 97 percent</td>
<td>Construction, reconstruction, maintenance and repair of county roads and bridges.</td>
<td>Represents distributions of 12.5 percent and 75 percent of 97 percent of gross receipts collected by the Commissioner of Revenue. The 12.5 percent portion is returned to county of origin, and the 75 percent portion is distributed to the County-Aid Highway Fund to be allocated by formula. (See Table MF-106).</td>
<td>26-58-113</td>
</tr>
<tr>
<td>Proceeds from Sale of Pine grown on State Highway right-of-way</td>
<td>State Highway and Transportation Department Fund</td>
<td>50 percent</td>
<td>See Table MF-106 for authorized distribution.</td>
<td></td>
<td>19-6-405</td>
</tr>
<tr>
<td><strong>CALIFORNIA</strong></td>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>4.75 percent Sales and Use Tax on Motor-Vehicle Fuels</td>
<td>Public Transportation Account State Transportation Fund</td>
<td>Net revenue</td>
<td>State and local transportation planning and transit support.</td>
<td>Rev &amp; Tax 7102</td>
<td></td>
</tr>
<tr>
<td><strong>COLORADO</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Specific Ownership Tax on Motor Vehicles:</td>
<td>County and City Fund</td>
<td>All</td>
<td>Construction, maintenance and administration of the county highway system.</td>
<td>Collected by Department of Revenue and apportioned to counties and cities in proportion to the State highway system mileage of each.</td>
<td>42-3-107</td>
</tr>
<tr>
<td>STATE AND SOURCE OF FUNDS</td>
<td>NAME OF FUND OR AGENCY</td>
<td>AMOUNT OR PROPORTION</td>
<td>OBJECTS OF EXPENDITURE</td>
<td>REMARKS</td>
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<tr>
<td>--------------------------</td>
<td>------------------------</td>
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<td>-------------------</td>
</tr>
<tr>
<td>Specific Ownership Tax on Classified Personal Property</td>
<td>Special Purpose Account, Highway- Users Tax Fund</td>
<td>50 cents on each item of classified personal property</td>
<td>Operation of a statewide distributive data processing system for processing motor-vehicle registration and title documents.</td>
<td>Subject to legislative appropriation.</td>
<td>42-3-107</td>
</tr>
<tr>
<td>Gross Proceeds Tax on Gaming</td>
<td>State Highway Fund</td>
<td>Appropriation</td>
<td>Intended for proposed or anticipated transportation needs attributed to limited gaming, and to reimburse CDOT for emergency repairs and road modifications attributed to limited gaming activities.</td>
<td>Appropriations may be made from the initial 50 percent distribution to the State General Fund and from 50 percent of the unexpended balance in the Limited Gaming Fund.</td>
<td>12-47.1-701(1)</td>
</tr>
</tbody>
</table>

**FLORIDA**

- **Aviation Fuel Tax:**
  - Department of Revenue
  - Amount required: Refunds
  - Refunds are not to exceed 0.6 percent of wages to an air carrier's in-state employees.
  - Section: 206.9855

- **6.9 cents per gallon Excise Tax on All Aviation Fuel**
  - General Revenue Fund
  - 7.3 percent: Service charge for general State government expense and review of agency programs and budgets.
  - Section: 215.20

- **Rental Car Surcharge:**
  - State Transportation Trust Fund
  - See remarks
  - See Table MF-106 for authorized distribution.
  - Net revenues are deposited in the State Transportation Fund. Aviation fuel tax revenues are used to support an aviation and airport work program which is administered by the Department of Transportation. The program includes airport access transportation projects that improve direct airport access and are on airport property.
  - Section: 206.9845; 332.007

- **Tour Vehicle Surcharge (7 percent service charge for general government and administrative costs are paid, 80 percent of revenues are distributed to the State Transportation Fund. Other distributions include: 15.75 percent to the Tourism Promotional Trust Fund, and 4.25 percent to the International Trade and Promotion Trust Fund.)**
  - Rental Motor Vehicle Surcharge Tax (See remarks)
  - State Highway Fund
  - See Table MF-106 for authorized distribution.
  - After the assessment of the 7 percent service charge for general government and administrative costs are paid, 80 percent of revenues are distributed to the State Transportation Fund. Other distributions include: 15.75 percent to the Tourism Promotional Trust Fund, and 4.25 percent to the International Trade and Promotion Trust Fund.
  - Section: 212.0606; 215.20

**GEORGIA**

- **3 percent Sales Tax on Motor Fuel used on Highways**
  - State General Fund
  - All: See Table MF-106 for authorized distribution.
  - This is the "Second Motor Fuel Tax". Motor Fuel is also subject to 1 percent of the regular 4 percent State sales tax. Proceeds from that 1 percent are used for State general purposes. Nonhighway fuel is subject to the regular State sales tax.
  - Section: 91A-5015; Constitution 2-1406(b)(1)

**HAWAII**

- **$2.00 Annual Insurance Underwriters Fee**
  - Driver Education Fund
  - All: Driver education.
  - University of Hawaii Community College administers driver education program for motorcycle and motor scooter operators.
  - Section: 431:10G-107

- **Rental Motor Vehicle Surcharge Tax ($2.00 per day)**
  - State Highway Fund
  - All: See Table MF-106 for authorized distribution.
  - Section: 251-5

- **Tour Vehicle Surcharge Tax (see remarks)**
  - State Highway Fund
  - All: See Table MF-106 for authorized distribution.
  - $65.00 per month for each tour vehicle over 25 seats. $15.00 per month for each tour vehicle with 8 to 25 seats.
  - Section: 251-5
# PROVISIONS GOVERNING THE ALLOCATION FOR HIGHWAY PURPOSES OF CERTAIN STATE TAXES, FEES, AND APPROPRIATIONS

## (OTHER THAN HIGHWAY-USER REVENUE)

**BASED ON INFORMATION OBTAINED FROM STATE AUTHORITIES AND FROM STATE LAW CODES**

**STATUS AS OF JANUARY 1, 2001**

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</thead>
<tbody>
<tr>
<td><strong>ILLINOIS</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6.25 percent Sales Tax</td>
<td>Motor-Fuel Tax Fund</td>
<td>1.7 percent of 80%</td>
<td>See Table MF-106 for authorized distribution.</td>
<td>Beginning April 1, 2000 this (1.7% of 80% sales tax) transfer is no longer required and shall not be made (into the Motor-Fuel Tax Fund).</td>
<td>35:105/9</td>
</tr>
<tr>
<td></td>
<td></td>
<td>of net sales tax revenue from all taxable items</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Petroleum Diminution Fees</td>
<td>Road-Use Tax Fund</td>
<td>All</td>
<td>See Table MF-106 for authorized distribution.</td>
<td>Rate is charged on 0.1 percent of volume of petroleum deposited in an underground storage tank. Fee is established at a rate expected to yield $17,000,000 per year. Reviewed at least annually. (<a href="#">§424.3</a>)</td>
<td>424.3(5)</td>
</tr>
<tr>
<td>5 percent Sales Tax on Auto Rentals</td>
<td>Road-Use Tax Fund</td>
<td>All</td>
<td>See Table MF-106 for authorized distribution.</td>
<td></td>
<td>422C.5</td>
</tr>
<tr>
<td>Charges on the Use of Highway Right-of-Way</td>
<td>Living Roadway Trust Fund</td>
<td>All</td>
<td>Integrated road side vegetation management program.</td>
<td>Program is administered by State Department of Transportation. Revenue allocations: 47.5 percent to Department of Transportation, 32.5 percent to counties, and 20 percent to cities.</td>
<td>314.20</td>
</tr>
<tr>
<td>5 percent Use Tax on New and Used Motor Vehicles</td>
<td>GAAP Deficit Reduction Account</td>
<td>20 percent</td>
<td>State general purposes. Deficit reduction.</td>
<td></td>
<td>423.24(2)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>80 percent</td>
<td>Distributed as follows:</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>County General Funds</td>
<td>See remarks</td>
<td>County general purposes.</td>
<td>Receives $1.00 from each tax payment collected.</td>
<td>423.06</td>
</tr>
<tr>
<td></td>
<td>Comprehensive</td>
<td>See remarks</td>
<td>Clean up tank leak sites.</td>
<td>Fund receives 25 percent of revenues, up to a maximum of $4,250,000 quarterly (from Jan 1, 1998 to Dec 31, 2002).</td>
<td>423.24(2)a</td>
</tr>
<tr>
<td></td>
<td>Petroleum Underground Storage Tank Marketability Fund</td>
<td>See remarks</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Ethanol Production Incentive Account</td>
<td>See remarks</td>
<td>Ethanol production incentives.</td>
<td>Account receives 3.5 percent of revenues, up to a maximum of $1,000,000 per quarter.</td>
<td>423.24(1)b</td>
</tr>
<tr>
<td></td>
<td>Primary Road Fund</td>
<td>Amount required</td>
<td>Repairing, improving, and maintaining bridges over rivers bordering the State of Iowa.</td>
<td>This allocation reimburses the primary Road Fund for expenditures not otherwise eligible to be made.</td>
<td>423.24(1)c</td>
</tr>
<tr>
<td></td>
<td>Rail Finance Authority</td>
<td>Amount required</td>
<td>Debt service.</td>
<td>Not to exceed $2,000,000 per year.</td>
<td>327I.26</td>
</tr>
<tr>
<td></td>
<td>Department of Public Safety</td>
<td>Appropriation</td>
<td>Fingerprint information system.</td>
<td></td>
<td>See remarks</td>
</tr>
<tr>
<td></td>
<td>Department of Public Safety</td>
<td>Appropriation</td>
<td>Pari-mutuel law enforcement.</td>
<td></td>
<td>See remarks</td>
</tr>
<tr>
<td></td>
<td>Department of Inspections and Appeals</td>
<td>Appropriation</td>
<td>Salaries, support, maintenance, and miscellaneous purposes.</td>
<td></td>
<td>See remarks</td>
</tr>
<tr>
<td></td>
<td>Road-Use Tax Fund</td>
<td>See Table MF-106 for authorized distribution</td>
<td></td>
<td></td>
<td>423.24(2)</td>
</tr>
<tr>
<td></td>
<td>Primary Road Fund</td>
<td>See Table MF-106 for authorized distribution</td>
<td></td>
<td></td>
<td>423.24(2)</td>
</tr>
<tr>
<td></td>
<td>Highway Safety Patrol Fund</td>
<td>See Table MF-106 for authorized distribution</td>
<td></td>
<td></td>
<td>423.24(2)</td>
</tr>
<tr>
<td></td>
<td>Remainder</td>
<td>See Table MF-106 for authorized distribution</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
**PROVISIONS GOVERNING THE ALLOCATION FOR HIGHWAY PURPOSES OF CERTAIN STATE TAXES, FEES, AND APPROPRIATIONS (OTHER THAN HIGHWAY-USER REVENUE)**

Based on information obtained from state authorities and from state law codes as of January 1, 2001.

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<th>STATE AND SOURCE OF FUNDS</th>
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<tbody>
<tr>
<td><strong>KANSAS</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4.9 percent Sales Tax on New and Used Motor Vehicles</td>
<td>State Highway Fund</td>
<td>7.628 percent of revenues collected by Retailers Sales Tax Act</td>
<td>See Table MF-106 for authorized distribution.</td>
<td>Sales tax revenues are initially deposited into the State General Fund. The State Highway Fund receives its share quarterly. On July 1, 2001, amount changes to 9.5 percent; on July 1, 2002 to 11 percent; on July 1, 2003 to 11.25 percent and on July 1, 2004 to 12 percent.</td>
<td>79-34.147</td>
</tr>
<tr>
<td>4.9 percent Sales Tax</td>
<td>State Highway Fund</td>
<td>5/98 of revenue collected</td>
<td>See Table MF-106 for authorized distribution.</td>
<td>Equivalent to a 0.25 percent tax (5/98 of 4.9 percent). Remaining 4.65 percent deposited in State General Fund.</td>
<td>79-3620; 79-3710</td>
</tr>
<tr>
<td>Property Tax Fund</td>
<td>Special City and County Highway Fund</td>
<td>$12 to $14 million per fiscal year</td>
<td>See Table MF-106 for authorized distribution.</td>
<td>Amounts are collected in the General Fund. Two transfers are made per year to the Special City and County Highway Fund.</td>
<td>79-3425; 79-6a04; 79-6a10</td>
</tr>
<tr>
<td><strong>KENTUCKY</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Coal Severance Tax and Natural Resources Severance and Processing Taxes</td>
<td>Local Government Economic Assistance Fund</td>
<td>12 percent of coal severance taxes; 50 percent of severance taxes on minerals other than coal.</td>
<td>30 percent must be expended on coal haul road system; 70 percent may be expended for mass transit systems, roads and streets, public safety, environmental protection, health, recreation, libraries, social services, industrial and economic development, education, workforce training, or secondary wood industry development. Distributed as follows:</td>
<td>Collected by the Revenue Cabinet. Distribution and grant programs administered by Finance Cabinet. 10 percent of the funds distributed to the counties (see below) from the coal and mineral severance taxes will be allotted to incorporated cities in those counties on the basis of population.</td>
<td>42-450; 42-4585</td>
</tr>
<tr>
<td>Each coal-producing county</td>
<td>90 percent of Coal Severance Tax proceeds</td>
<td>See above</td>
<td>2/3 distributed to counties on basis of severance tax collections, 1/3 distributed equally based on per capita income, ton miles of resource roads and population.</td>
<td>42.470</td>
<td></td>
</tr>
<tr>
<td>Non-coal producing county</td>
<td>10 percent of Coal Severance Tax proceeds</td>
<td>See above</td>
<td>Distribution on basis of 30 percent geographic area, 40 percent ton-miles and 30 percent per capita income.</td>
<td>42.470</td>
<td></td>
</tr>
<tr>
<td>Mineral-producing counties</td>
<td>All proceeds except those derived from coal</td>
<td>See above</td>
<td>Distribution based on tax collected on minerals severed in each county.</td>
<td>42.470</td>
<td></td>
</tr>
<tr>
<td>Coal Severance Tax</td>
<td>State Road Fund</td>
<td>See remarks</td>
<td>Payment of lease rentals to Kentucky Turnpike Authority for resource recovery roads debt service.</td>
<td>Allocation of coal severance taxes to the Road Fund will occur only in the event that Road Fund resources are insufficient to meet lease rental payments.</td>
<td>143.090</td>
</tr>
<tr>
<td><strong>LOUISIANA</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Mineral Leases on State-Owned Land</td>
<td>Parish Royalty Road Fund</td>
<td>10 percent of royalties</td>
<td>Construction of roads; operation and maintenance of automobile ferries.</td>
<td>Collected by Department of Natural Resources. Credited to parish where production occurred and subject to expenditure by the State Department of Transportation and Development.</td>
<td>30:136</td>
</tr>
<tr>
<td><strong>MARYLAND</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7 percent Corporate Income Tax</td>
<td>Gasoline and Motor-Vehicle Revenue Account</td>
<td>10.714286 percent of net revenues</td>
<td>See Table MF-106 for authorized distribution.</td>
<td>Department of Transportation's share is pledged to Consolidated Transportation Bonds.</td>
<td>TG 10-105; TG 2-614</td>
</tr>
<tr>
<td></td>
<td>General Fund</td>
<td>$30,928,000</td>
<td>General purposes.</td>
<td></td>
<td>TG 2-615</td>
</tr>
</tbody>
</table>
### PROVISIONS GOVERNING THE ALLOCATION FOR HIGHWAY PURPOSES OF CERTAIN STATE TAXES, FEES, AND APPROPRIATIONS

**BASED ON INFORMATION OBTAINED FROM STATE AUTHORITIES AND FROM STATE LAW CODES

TABLE S-106

**STATUS AS OF JANUARY 1, 2001**

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<tr>
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<tbody>
<tr>
<td>Michigan</td>
<td>Remnant Gasoline and Motor-Vehicle Revenue Account</td>
<td>16 percent</td>
<td>Distribution as follows: See Table MF-106 for authorized distribution.</td>
<td>See Table MF-106 for authorized distribution.</td>
<td>TG 2-616</td>
<td></td>
</tr>
<tr>
<td>Michigan</td>
<td>General Fund</td>
<td>Remnant</td>
<td>General purposes.</td>
<td></td>
<td>TG 2-617</td>
<td></td>
</tr>
<tr>
<td>Michigan</td>
<td>Comprehensive Transportation Fund</td>
<td>See remarks</td>
<td>See Table MF-106 for authorized distribution.</td>
<td>Receives not less than 6.975 percent (27.9 percent of 25 percent) of revenues.</td>
<td>205.75</td>
<td></td>
</tr>
<tr>
<td>Mississippi</td>
<td>State Highway Fund and County Road Fund</td>
<td>All</td>
<td>Construction, reconstruction, and maintenance of highways. Construction, or debt service on highway bonds.</td>
<td>To pay counties for the reduction in motor vehicle ad valorem tax revenues incurred by local taxing districts as a result of the ad valorem tax credit for private carriers of passengers and light carriers of property. Also receives sales tax revenues for rental or lease of private carriers.</td>
<td>27-65-75</td>
<td></td>
</tr>
<tr>
<td>Mississippi</td>
<td>Incorporated cities, towns, and villages</td>
<td>18.5 percent of net sales tax revenue returned to municipality where generated</td>
<td>Road, bridge, and street construction.</td>
<td>Excludes sales tax revenue generated from mining activities or from contractor services.</td>
<td>27-5-101; 27-57-315</td>
<td></td>
</tr>
<tr>
<td>Mississippi</td>
<td>Incorporated cities, towns, and villages</td>
<td>$13,500,000</td>
<td>Road, bridge, and street construction.</td>
<td>$1,125,000 distributed monthly. Allocated on basis of sales of gasoline and diesel fuel.</td>
<td>27-65-75</td>
<td></td>
</tr>
<tr>
<td>Missouri</td>
<td>State Highway Fund</td>
<td>See remarks</td>
<td>Construction, reconstruction of highways, or debt service on highway bonds.</td>
<td>Dedicated to the &quot;Four-Lane Highway Program&quot; from proceeds of tax on contracts for &quot;Construction and Reconstruction of Highways under Four-Lane Highway Program.&quot;</td>
<td>27-65-75</td>
<td></td>
</tr>
<tr>
<td>Missouri</td>
<td>State Highways and Transportation Department Fund</td>
<td>3 percent use tax</td>
<td>Construction, reconstruction and maintenance of State Highway System.</td>
<td></td>
<td>144.440</td>
<td></td>
</tr>
</tbody>
</table>

**MISSOURI**

- **4 percent Use Tax on Purchase Price of Motor Vehicles (only applies when sales tax is not applicable)**
  - Department of Revenue: 3 percent use tax
  - State Highways and Transportation Department Fund: Remainder
  - Distribution as follows: Expenses of administration and enforcement of use tax.
  - Construction, reconstruction and maintenance of State Highway System.
  - Collected by Department of Revenue.
  - See Table MF-106 for authorized distribution and expenditures.
  - 144.440
  - 144.445
## PROVISIONS GOVERNING THE ALLOCATION FOR HIGHWAY PURPOSES OF CERTAIN STATE TAXES, FEES, AND APPROPRIATIONS

(OTHER THAN HIGHWAY-USER REVENUE)

Based on information obtained from state authorities and from state law codes status as of January 1, 2001.

### Table S-106

<table>
<thead>
<tr>
<th>State and Source of Funds</th>
<th>Name of Fund or Agency</th>
<th>Amount or Proportion</th>
<th>Objects of Expenditure</th>
<th>Remarks</th>
<th>Section</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Additional 1 percent use tax</strong></td>
<td>State Road Fund</td>
<td>75 percent</td>
<td>See Table MF-106 for authorized distribution.</td>
<td>A Missouri constitutional amendment effective January 1, 1980, provided that an increase in State license fees and taxes on certain motor vehicles in effect January 1, 1980, shall be distributed: 75 percent to the State Road Fund, 15 percent to the cities and 10 percent to the counties.</td>
<td>Constitution Art. 4 §30(b)(3)</td>
</tr>
<tr>
<td><strong>Incorporated Cities and Towns</strong></td>
<td>State Transportation Fund</td>
<td>1 percent</td>
<td>For public transit and other transportation purposes.</td>
<td>Expended under direction and supervision of the Highway and Transportation Commission.</td>
<td>Constitution Art. 4 §30(b)(2)</td>
</tr>
<tr>
<td><strong>County-Aid Road Trust Fund</strong></td>
<td>Incorporated Cities and Towns</td>
<td>15 percent</td>
<td>See Table MF-106 for authorized distribution.</td>
<td>(Same distribution formula as motor fuel.)</td>
<td>Constitution Art. 4 §30(b)(2)</td>
</tr>
<tr>
<td><strong>County-Aid Road Trust Fund</strong></td>
<td>County-Aid Road Trust Fund</td>
<td>10 percent</td>
<td>See Table MF-106 for authorized distribution.</td>
<td>(Same distribution formula as motor fuel.)</td>
<td>Constitution Art. 4 §30(b)(2)</td>
</tr>
<tr>
<td><strong>1/2 of 3 percent sales tax</strong></td>
<td>State Road Fund</td>
<td>74 percent</td>
<td>See Table MF-106 for authorized distribution.</td>
<td>Collected by the Department of Revenue.</td>
<td>144.020</td>
</tr>
<tr>
<td><strong>State Transportation Fund</strong></td>
<td>State Transportation Fund</td>
<td>1 percent</td>
<td>For public transit and other transportation purposes.</td>
<td>Expended under direction and supervision of the Highway and Transportation Commission.</td>
<td>Constitution Art. 4 §30(b)(2)</td>
</tr>
<tr>
<td><strong>Incorporated Cities and Towns</strong></td>
<td>Incorporated Cities and Towns</td>
<td>15 percent</td>
<td>See Table MF-106 for authorized distribution.</td>
<td>(Same distribution formula as motor fuel.)</td>
<td>Constitution Art. 4 §30(b)(2)</td>
</tr>
<tr>
<td><strong>County-Aid Road Trust Fund</strong></td>
<td>County-Aid Road Trust Fund</td>
<td>10 percent</td>
<td>See Table MF-106 for authorized distribution.</td>
<td>(Same distribution formula as motor fuel.)</td>
<td>Constitution Art. 4 §30(b)(2)</td>
</tr>
<tr>
<td><strong>1/2 of additional 1 percent sales tax</strong></td>
<td>State Road Fund</td>
<td>75 percent</td>
<td>See Table MF-106 for authorized distribution.</td>
<td>A Missouri constitutional amendment effective January 1, 1980, provided that an increase in State license fees and taxes on certain motor vehicles in effect January 1, 1980, shall be distributed: 75 percent to the State Road Fund, 15 percent to the cities and 10 percent to the counties.</td>
<td>Constitution Art. 4 §30(b)(3)</td>
</tr>
<tr>
<td><strong>NEBRASKA</strong></td>
<td>State Excise Tax on Motor Vehicles</td>
<td>Highway Trust Fund</td>
<td>All</td>
<td>See Table MF-106 for authorized distribution.</td>
<td>Collected by State Tax Commissioner.</td>
</tr>
<tr>
<td><strong>NEVADA</strong></td>
<td>Sales Tax</td>
<td>Carson City, Churchill, Nye &amp; White Pine counties</td>
<td>0.25%</td>
<td>Public Roads</td>
<td>A377.030</td>
</tr>
</tbody>
</table>
## PROVISIONS GOVERNING THE ALLOCATION FOR HIGHWAY PURPOSES OF CERTAIN STATE TAXES, FEES, AND APPROPRIATIONS

(OTHER THAN HIGHWAY-USER REVENUE)

### TABLE S-106

**BASIS ON INFORMATION OBTAINED FROM STATE AUTHORITIES AND STATE LAW CODES**

**STATUS AS OF JANUARY 1, 2001**

<table>
<thead>
<tr>
<th>STATE AND SOURCE OF FUNDS</th>
<th>NAME OF FUND OR AGENCY</th>
<th>AMOUNT OR PROPORTION</th>
<th>OBJECTS OF EXPENDITURE</th>
<th>REMARKS</th>
<th>STATE CODE</th>
<th>SECTION</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>NEW DEVELOPMENT TAX</strong></td>
<td>Clark County</td>
<td>$0.50/$500</td>
<td>Construction, Maintenance of Roads. Capacity-only improvements on regional roads.</td>
<td></td>
<td>278.710</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Washoe County (Impact Fee)</td>
<td>Based on number of service units in the new development</td>
<td></td>
<td></td>
<td>276B.230</td>
<td></td>
</tr>
<tr>
<td><strong>ROOM TAX</strong></td>
<td>Clark County</td>
<td>1.0%</td>
<td>Construction, maintenance of roads.</td>
<td></td>
<td>244.3351</td>
<td></td>
</tr>
</tbody>
</table>

### NEW MEXICO

- **Severance Tax on Natural Resources, Oil and Gas**
  - **Severance Tax Bonding Fund**
    - All: Debt service on severance tax bonds authorized by the legislature for a variety of projects, including some highway projects.
  - **Severance tax rates are indexed to CPI.**
  - **7-1-6.23; 7-27-8**
- **State Road Fund**
  - Appropriation: Specific local road projects.
  - **See appendix to Article 27 for authorizations from bond proceeds.**
  - **7-27-8**

### NORTH CAROLINA

- **3 percent Use Tax on Retail Value of Motor Vehicles**
  - **General Fund**
    - $170,000,000: General purposes.
  - **105-187.9**
- **State Highway Trust Fund**
  - Remainder: See Table MF-106 for authorized distribution.
  - **105-187.9**

### NORTH DAKOTA

- **2 percent Excise (Sales) Tax on Special Fuels used for nonhighway purposes**
  - **Highway Tax Distribution Fund**
    - All: See Table MF-106 for authorized distribution.
  - **Collected by Motor Fuel Tax Section. (Tax applies to retail sales of agricultural, railroad, industrial, and heating fuel which are exempt from 20 cents tax.)**
  - **57-43.2-03; 57-43.2-18**
- **Boat and Motor License and Excise Taxes, Motor Vehicle Excise and Rental Taxes, Manufactured Home Taxes**
  - **State, County and City Road and Street Funds**
    - 4 percent of the 3.25 percent excise tax of vehicle valuation, 6 percent rental tax: See Table MF-106 for authorized distribution.
  - **Various highway and nonhighway related fees and taxes are distributed for highway and nonhighway purposes as shown on Table MV-106. The other State taxes listed here support highway functions to the extent that highway allocations exceed highway revenues in any given year.**
  - **47-1104; 68-2102; 68-2103**
- **Severance Tax on Natural Resources**
  - **County Highway Construction and Maintenance Fund**
    - 10 percent: Construction and maintenance of county roads.
  - **Collected by State Tax Commission. Proceeds distributed to county of origin.**
  - **68-1004**

### SOUTH DAKOTA

- **Replacement of Big Game Licenses (10%)**
  - **Transferred from State Highway Fund**
    - $1,033,269.10: Construction and maintenance of township highways.
  - **Distributed to county of origin.**
  - **31-2-14.3**
- **3 percent Excise Tax on New and Used Motor Vehicles**
  - **State Highway Fund**
    - All: Construction and maintenance of State highways.
  - **Collected by county treasurers at time of registration.**
  - **32-5B-17**
### PROVISIONS GOVERNING THE ALLOCATION FOR HIGHWAY PURPOSES OF CERTAIN STATE TAXES, FEES, AND APPROPRIATIONS (OTHER THAN HIGHWAY-USER REVENUE)

<table>
<thead>
<tr>
<th>STATE AND NAME OF FUND</th>
<th>AMOUNT OR PROPORTION</th>
<th>OBJECTS OF EXPENDITURE</th>
<th>REMARKS</th>
</tr>
</thead>
<tbody>
<tr>
<td>STATE AND SOURCE OF FUNDS</td>
<td>OR AGENCY</td>
<td></td>
<td>STATE CODE SECTION</td>
</tr>
</tbody>
</table>

#### TENNESSEE

<table>
<thead>
<tr>
<th>NAME OF FUND</th>
<th>AMOUNT OR PROPORTION</th>
<th>OBJECTS OF EXPENDITURE</th>
<th>REMARKS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Environmental Assurance Fee: Petroleum Underground Storage Tank Fund</td>
<td>0.4 cents per gallon</td>
<td>To provide for the stability of the petroleum underground storage tank fund.</td>
<td>$50,000,000 shall be transferred to the Highway Fund.</td>
</tr>
<tr>
<td>Special Privilege Tax of 1 cent per gallon, and Export Tax of 0.0005 cent per gallon</td>
<td>Local Government Fund</td>
<td>County roads and city streets.</td>
<td>$381,583 to counties and $619,833 to cities per month based on population. $10,000 per month of cities’ share allocated to University of Tennessee, Center for Government Training.</td>
</tr>
<tr>
<td>State General Fund</td>
<td>2 percent</td>
<td>Administration.</td>
<td></td>
</tr>
<tr>
<td>Highway Fund</td>
<td>Remainder</td>
<td>Construction and maintenance.</td>
<td></td>
</tr>
<tr>
<td>Coal Severance Tax</td>
<td>Counties</td>
<td>Net revenues after administrative costs</td>
<td>County highways and stream cleaning.</td>
</tr>
<tr>
<td>Mineral Severance Tax</td>
<td>County Road Fund</td>
<td>Net revenues after administrative costs</td>
<td>Construction, maintenance and repair of county road system.</td>
</tr>
</tbody>
</table>

#### TEXAS

<table>
<thead>
<tr>
<th>NAME OF FUND</th>
<th>AMOUNT OR PROPORTION</th>
<th>OBJECTS OF EXPENDITURE</th>
<th>REMARKS</th>
</tr>
</thead>
<tbody>
<tr>
<td>State Highway Fund</td>
<td>All</td>
<td>See Table MF-106 for authorized distribution.</td>
<td>Collected by State Comptroller on that portion of motor oils and lubricating oils consumed on public highways.</td>
</tr>
<tr>
<td>Lease Rental of State Highway Right-of-way and Air Space Rights</td>
<td>All</td>
<td>See Table MF-106 for authorized distribution.</td>
<td></td>
</tr>
</tbody>
</table>

#### UTAH

<table>
<thead>
<tr>
<th>NAME OF FUND</th>
<th>AMOUNT OR PROPORTION</th>
<th>OBJECTS OF EXPENDITURE</th>
<th>REMARKS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Corridor Preservation Fund</td>
<td>$500,000 per year</td>
<td>Used to fund loan applications made by Utah Department of Transportation at the request of local governments.</td>
<td>At least 50 percent of these funds shall be used for purposes mentioned.</td>
</tr>
</tbody>
</table>
PROVISIONS GOVERNING THE ALLOCATION FOR HIGHWAY PURPOSES OF CERTAIN STATE TAXES, FEES, AND APPROPRIATIONS
(OTHER THAN HIGHWAY-USER REVENUE)

<table>
<thead>
<tr>
<th>STATE AND SOURCE OF FUNDS</th>
<th>NAME OF FUND OR AGENCY</th>
<th>AMOUNT OR PROPORTION</th>
<th>OBJECTS OF EXPENDITURE</th>
<th>REMARKS</th>
<th>STATE CODE SECTION</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Department of Transportation</td>
<td>$500,000 per year</td>
<td>Transferred to the Utah Department of Transportation for the State Park Access Highways Improvement Program.</td>
<td></td>
<td>59-12-103</td>
</tr>
<tr>
<td></td>
<td>Remainder</td>
<td></td>
<td>The remaining revenues from the 1/16 percent of sales and use tax shall be transferred to the Class B and Class C roads account.</td>
<td></td>
<td>59-12-103</td>
</tr>
<tr>
<td></td>
<td>Centennial Highway Fund</td>
<td>1/64 percent tax rate</td>
<td>For sole use of costs of construction and reconstruction of State and Federal Highways</td>
<td></td>
<td>63-49-22</td>
</tr>
<tr>
<td></td>
<td>2.5 percent Motor Vehicle rental tax Corridor Preservation Revolving Loan Fund</td>
<td>All</td>
<td>Used to fund loan applications made by Utah Department of Transportation at the request of local governments.</td>
<td>Funds are used by the Utah Department of Transportation to acquire real property for right-of-way, pay interest on debts incurred, and for administrative costs for the fund.</td>
<td>59-12-1201; 21-12-103.6</td>
</tr>
<tr>
<td>VIRGINIA</td>
<td>Sales Tax Transportation Trust Fund</td>
<td>1/7 of total receipts</td>
<td>See Table MF-106 for authorized distribution.</td>
<td>Fund receives 1/2 percent of 3 1/2 percent sales tax.</td>
<td>58.1-638</td>
</tr>
<tr>
<td>WASHINGTON</td>
<td>Public safety and education assessment on traffic fines and penalties. Public Safety and Education Account</td>
<td>Appropriation</td>
<td>Traffic safety education, highway safety, and winter recreation parking</td>
<td></td>
<td>43.08.250</td>
</tr>
<tr>
<td>WYOMING</td>
<td>4 percent Sales Tax on Propane, Butane, Liquefied Gas and Compressed Natural Gas State Highway Fund</td>
<td>10 percent</td>
<td>Construction, maintenance and administration of State Highways. (See Table MF-106)</td>
<td>This distribution is effective until July 1, 2001 when these tax revenues will be distributed to the Severance Tax Distribution Account. See remarks below. The road construction funds of certain counties receive a share of a 2.5 percent subdistribution.</td>
<td>39-15-111(e) 39-15-104</td>
</tr>
<tr>
<td></td>
<td>1 percent severance tax on surface coal and underground coal State Highway Fund</td>
<td>All</td>
<td>Construction, maintenance and administration of State Highways. (See Table MF-106)</td>
<td>This distribution is effective until July 1, 2001 when these tax revenues will be distributed to the Severance Tax Distribution Account. See remarks below.</td>
<td>39-14-111(d)(ii)(i) 39-14-801(c)(vi) 39-14-111(d)(ii)</td>
</tr>
<tr>
<td></td>
<td>2 percent severance tax on crude oil, lease condensate and natural gas State Highway Fund</td>
<td>1/3 of revenues</td>
<td>Construction, maintenance and administration of State Highways. (See Table MF-106)</td>
<td>This distribution is effective until July 1, 2001 when these tax revenues will be distributed to the Severance Tax Distribution Account. See remarks below.</td>
<td>39-14-211(d)(iii) 39-14-801(c)(vi)</td>
</tr>
<tr>
<td></td>
<td>Severance Tax Distribution Account State Highway Fund</td>
<td>See remarks</td>
<td>Construction, maintenance and administration of State Highways. (See Table MF-106)</td>
<td>Effective July 1, 2001, revenues generated from severance taxes will be deposited in the Severance Tax Distribution Account. The State Highway Fund will then receive 3.53 percent of deposits in the account. On July 1, 2001 and on July 1 of the following even-numbered years, the State Park Road Account will receive from the 3.53 percent distribution an amount necessary to bring the unencumbered balance to $500,000.</td>
<td>39-14-801(c)(vi)</td>
</tr>
<tr>
<td>NAME OF FUND OR AGENCY</td>
<td>AMOUNT OR PROPORTION</td>
<td>OBJECTS OF EXPENDITURE</td>
<td>REMARKS</td>
<td></td>
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</tr>
<tr>
<td>------------------------</td>
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<td></td>
<td></td>
</tr>
<tr>
<td><strong>FEDERAL EXCISE TAXES ON MOTOR FUELS</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gasoline: 18.4 cents</td>
<td>-</td>
<td>-</td>
<td>The rates shown are for highway use of motor fuel. See table FE-21B for more detail on the rates and application of highway fuel taxes.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Diesel: 24.4 cents</td>
<td>-</td>
<td>-</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Special Fuels: from 11.9 to 18.4 cents</td>
<td>-</td>
<td>-</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Compressed Natural Gas: 4.3 cents</td>
<td>-</td>
<td>-</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gasohol: from 13 to 15.3222 cents</td>
<td>-</td>
<td>-</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Internal Revenue Service</td>
<td>Amount required</td>
<td>Payment of refunds.</td>
<td>Refunds are for exempt uses such as farming, or to exempt users such as State and local governments and educational and nonprofit institutions.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Leaking Underground Storage Tank Fund</td>
<td>0.1 cent</td>
<td>Provides funds for responding to releases from leaking underground storage tanks. Funds are allocated to the States through cooperative agreements to clean up those sites that pose the greatest threat to human health and the environment. Funds can be used for State-led cleanups and for State oversight of responsible party cleanups.</td>
<td>Program is administered by the Environmental Protection Agency (EPA) (42 U.S.C. 6991b).</td>
<td></td>
<td></td>
</tr>
<tr>
<td>General Fund</td>
<td>See remarks</td>
<td>For deficit reduction.</td>
<td>See table FE-21B for the distribution from gasohol tax revenues to the General Fund. For most motor fuels, the Taxpayer Relief Act of 1997 transferred the 4.3 cents distribution for deficit reduction from the General Fund to the Highway Trust Fund effective October 1, 1997.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tax on motorboat gasoline and special fuel</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Aquatic Resources Trust Fund, Boat Safety Account</td>
<td>See remarks</td>
<td>Provide boat safety education and enforcement, search and rescue, provision of public access sites for recreational boaters, waterway markers and other aids to navigation, State recreational vessel numbering and titling programs. (46 U.S.C. 203)</td>
<td>Amount deposited in the account may not exceed $70 million for the fiscal year and the balance in the account may not exceed $70 million. (26 U.S.C. 9503(c)(4))</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Land and Water Conservation Fund</td>
<td>$1,000,000</td>
<td>For planning, acquisition, and development of outdoor recreation areas and facilities. (16 U.S.C. 4601-4)</td>
<td>This amount is available after the maximum transfer to the Boat Safety Account has been made. (26 U.S.C. 9503(c)(4)(b))</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Aquatic Resources Trust Fund, Sport Fish Restoration Account</td>
<td>Remainder</td>
<td>To aid the States in fish restoration and management projects and to carry out the purposes of the Coastal Wetlands Planning Protection and Restoration Act.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Aquatic Resources Trust Fund, Sport Fish Restoration Account</td>
<td>Tax on gasoline used in small engines</td>
<td>To carry out the purposes of the Coastal Wetlands Planning Protection and Restoration Act.</td>
<td>(26 U.S.C. 9503(c)(5))</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Federal Highway Trust Fund, Mass Transit Account</td>
<td>2.86 cents</td>
<td>Made available through the programs of the Federal Transit Administration for mass transit capital projects (26 U.S.C. 9503(e)).</td>
<td>Approximately 80 percent of mass transit funding in fiscal year 2001 is estimated to be from the Mass Transit Account.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Federal Highway Trust Fund, Highway Account</td>
<td>Remainder</td>
<td>Finances the Federal-Aid Highway Program. After 1.5 percent deducted from specific authorizations for administration of the Federal-aid highway program and the Federal highway research and technology program (23 U.S.C. 104 (a)), a set aside not to exceed 1 percent from certain authorizations is made for metropolitan planning (23 U.S.C. 104 (f)).</td>
<td>Fund also receives proceeds from Federal excise taxes on truck chassis, tires, and use. See table FE-21B for more details. After administrative deduction and other set asides, not more than 2 percent of remaining authorizations may be expended for State planning and research (23 U.S.C. 505 (a)).</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>FEDERAL EXCISE TAXES ON MOTOR VEHICLES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Federal Highway Trust Fund, Highway Account</td>
<td>All</td>
<td>Finances the Federal-Aid Highway Program. After 1.5 percent deducted from specific authorizations for administration of the Federal-aid highway program and the Federal highway research and technology program (23 U.S.C. 104 (a)), a set aside not to exceed 1 percent from certain authorizations is made for metropolitan planning (23 U.S.C. 104 (f)).</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>NAME OF FUND OR AGENCY</td>
<td>AMOUNT OR STATUS AS OF JANUARY 1, 2001</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>---------------------------------------------</td>
<td>----------------------------------------</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>U.S. DEPARTMENT OF TRANSPORTATION</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Federal Highway Administration</td>
<td>FY 2001 Estimated Obligation Amounts:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Administrates Federal-aid highway program. After 1.5 percent deducted from specific authorizations for administration of the Federal-aid highway program and the Federal highway research and technology program (23 U.S.C. 104(a)), a set aside not to exceed 1 percent from certain authorizations is made for metropolitan planning (23 U.S.C. 104(f)).</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Federal Highway Trust Fund, Highway Account:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>National Highway System (NHS) Program</td>
<td>$5,487,000,000</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>To reimburse the States and the District of Columbia for the Federal share of right-of-way, engineering, and construction on NHS projects in rural and urban areas. Funds may be used to pay up to 90 percent of the cost of improvements, except in the public lands States where a greater Federal participation is allowed, but not to exceed 95 percent. (23 U.S.C. 103 and 120).</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Surface Transportation Program (STP)</td>
<td>$6,411,000,000</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>This program includes: construction, reconstruction, rehabilitation, resurfacing, restoration, and operational improvements for highways and bridges; capital costs for transit projects; carpool projects; highway and transit safety improvements; planning; transportation enhancements; management systems; wetland mitigation; and intelligent transportation system capital improvements; environmental restoration (23 U.S.C. 133).</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Bridge Replacement and Rehabilitation Program</td>
<td>$3,902,000,000</td>
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<td></td>
<td>To enable the States to replace bridges over waterways, other topographical barriers, other highways, or railroads when the determination is made that the bridge is significantly important and is unsafe because of structural deficiencies, physical deterioration, or functional obsolescence. (23 U.S.C. 144). Bridges are categorized as on or off the Federal-aid system and by eligibility for replacement or rehabilitation. Apportionments are based on the estimated cost of deficient bridges in each State to the estimated total cost of deficient bridges for all States. (23 U.S.C. 144). The Federal share of bridge projects is 80 percent.</td>
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<tr>
<td>Interstate Maintenance Program (IM)</td>
<td>$4,561,000,000</td>
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<td></td>
<td>This program finances projects to rehabilitate, restore, resurface, and reconstruct the Interstate System. Reconstruction that increases capacity other than HOV lanes is not eligible for IM funds (23 U.S.C. 119). Funds are apportioned based one-third on the ratio of Interstate System lane miles in each State to total Interstate System lane miles, one-third on the ratio of vehicle miles traveled (VMT) on the Interstate System in each State to total VMT on the Interstate System in all States, and one-third on the ratio of each State's annual contribution to the Highway Trust Fund attributable to commercial vehicles to the total of all such contributions in all States. The Federal share of Interstate Maintenance projects is 90 percent (23 U.S.C. 104).</td>
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<tr>
<td>Congestion Mitigation and Air Quality Improvement Program (CMAQ)</td>
<td>$1,557,000,000</td>
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<td></td>
<td>This program funds projects to improve air quality in nonattainment areas for ozone, carbon monoxide, or particulate matter. A wide range of transportation activities are eligible if FHWA and EPA determine they will help meet National ambient air quality standards. (23 U.S.C. 149). Funds are apportioned on the ratio of the total of all nonattainment and maintenance area populations in a State to the total of all weighted nonattainment and maintenance area populations in all States. States are guaranteed a minimum 0.5 percent apportionment for nonattainment areas, and 62.5 percent of the CMAQ funds must be distributed based on population. The remaining 37.5 percent can be used in any area of the State. The Federal share of CMAQ projects is 65 percent.</td>
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<tr>
<td>Minimum Guarantee</td>
<td>$2,569,000,000</td>
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<tr>
<td></td>
<td>Funds are administered as STP funds. Funding in excess of $2.8 billion is distributed to IM, NHS, Bridge Replacement and Rehabilitation, CMAQ, and STP programs (23 U.S.C. 105). Funds are allocated to ensure that no State receives less than 90.5 percent of estimated tax payments attributable to highway users in each State paid into the Highway Account of the Highway Trust Fund. The minimum allocation to a State each fiscal year is $1,000,000 (23 U.S.C. 104).</td>
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<tr>
<td>Intelligent Transportation Systems Program (ITS)</td>
<td>$338,000,000</td>
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<td></td>
<td>The ITS program includes the ITS research and development program, and the ITS deployment incentives program. The program is a cooperative public/private initiative to research, develop, and evaluate advanced electronic and information systems that improve the safety, operational efficiency, and productivity of the existing surface transportation infrastructure. Includes an initial obligation of $398,000,000 and Emergency Supplements of $100,000,000 estimates for FY 2001.</td>
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<tr>
<td>Emergency Relief Program</td>
<td>$498,000,000</td>
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<tr>
<td></td>
<td>Funds are provided for the repair or reconstruction of Federal-aid highways and bridges, and Federally-owned roads and bridges which have been seriously damaged by a natural disaster or by a catastrophic failure from any external cause (23 U.S.C. 125).</td>
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</tbody>
</table>
### PROVISIONS GOVERNING THE ALLOCATION OF FEDERAL FUNDS FOR HIGHWAY PURPOSES

#### TABLE F-106

**STATUS AS OF JANUARY 1, 2001**

<table>
<thead>
<tr>
<th>NAME OF FUND OR AGENCY</th>
<th>AMOUNT OR PROPORTION</th>
<th>OBJECTS OF EXPENDITURE</th>
<th>REMARKS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Federal Lands Highway Program</td>
<td>$701,000,000</td>
<td>This program consists of three categories: public lands highways, parkways and park roads, and Indian reservation roads that are open to public travel (23 U.S.C. 204).</td>
<td>The Federal share for Federal Lands highway projects is 100 percent (23 U.S.C. 104). Eligible projects may include transportation planning for tourism and recreational travel, adjacent vehicular parking areas, interpretative signage, acquisition of scenic easements and scenic or historic sites, provision for pedestrians or bicycles, construction and reconstruction of roadside rest areas, other appropriate public road facilities, and a replacement bridge over the Hoover Dam (23 U.S.C. 204).</td>
</tr>
<tr>
<td>Public Lands Highways</td>
<td>-</td>
<td>Funds are for transportation planning, research, engineering, construction and reconstruction of highways, roads, and parkways; or of transit facilities (23 U.S.C. 204).</td>
<td>Includes State and local roads which provide access to and within the National Forest System. These roads are separate from Forest Development Roads which are under Forest Service jurisdiction. Funds are allocated to specific projects on the basis of need. Preference is given to projects which are significantly impacted by Federal land and resource management activities (23 U.S.C. 202c).</td>
</tr>
<tr>
<td>Parkways and Park Roads</td>
<td>-</td>
<td>Funds are for transportation planning, research, engineering, construction and reconstruction of highways, roads, and parkways; or of transit facilities (23 U.S.C. 204).</td>
<td>Parkways and Park Roads are under the jurisdiction of the National Park Service and provide access to and within the National Park System.</td>
</tr>
<tr>
<td>Indian Reservation Roads</td>
<td>-</td>
<td>Funds are for transportation planning, research, engineering, construction and reconstruction of highways, roads, and parkways; or of transit facilities (23 U.S.C. 204).</td>
<td>Includes roads under the control of the Bureau of Indian Affairs, and State and local roads that provide access to and within Indian lands.</td>
</tr>
<tr>
<td>Transportation Infrastructure and Finance (TIFIA) Program</td>
<td>$99,000,000</td>
<td>Program provides Federal credit assistance to major transportation investments of critical national importance. Program consists of three types of financial assistance: secured loans, loan guarantees, and standby lines of credit (23 U.S.C. 181).</td>
<td>Federal credit assistance limited to a maximum of 33 percent of total project cost.</td>
</tr>
<tr>
<td>National Corridor Planning and Coordinated Border Infrastructure Program</td>
<td>$266,000,000</td>
<td>Program provides grants to State and local governments for planning, design, and construction of corridors of national significance, economic growth, and international or interregional trade.</td>
<td>The purpose is to improve the safe movement of people and goods at or across the northern and southern borders of the United States.</td>
</tr>
<tr>
<td>Administration and research</td>
<td>$637,000,000</td>
<td>Includes administration of the Federal-aid Highway Program, highway research and technology activities, special studies and programs.</td>
<td>Includes $321,000,000 for highway research and technology activities, and $316,000,000 for administration. Administration is limited to 1.5 percent of certain FHWA administered programs (23 U.S.C. 104 (a)) and includes $26,211,000 in designated activities.</td>
</tr>
<tr>
<td>Miscellaneous programs</td>
<td>$580,000,000</td>
<td>To carry out an assortment of programs.</td>
<td>Includes funds for: other programs, Woodrow Wilson Memorial Bridge, Mississippi Delta Initiative, IRS Initiative, miscellaneous highway trust funds, and miscellaneous trust funds. Miscellaneous also includes: Scenic Byways, Highway Use Tax Evasion Projects, National Recreational Trails, Value Pricing, Ferry Boats, and the Transportation and Community and System Preservation Program.</td>
</tr>
<tr>
<td>Revenue Aligned Budget Authority (RABA)</td>
<td>$329,000,000</td>
<td>Adjustment made to reflect changes in tax receipts to the Highway Account of the Highway Trust Fund.</td>
<td>RABA funds totaling $2,317,000,000 are already included in the Federal-aid highway and highway safety construction programs. The amount at left represents the estimate for the allocated programs.</td>
</tr>
<tr>
<td>High Priority and Demonstration Projects</td>
<td>$1,901,000,000</td>
<td>To carry out the demonstration projects authorized by TEA-21 section 1602.</td>
<td>Total funding of $9,359,850,000 was authorized for 1,850 demonstration projects for the period from FY 1998 through FY 2003. The Federal share of demonstration project costs is 80 percent (23 U.S.C. 117).</td>
</tr>
<tr>
<td>Appalachian Development Highway System</td>
<td>$405,000,000</td>
<td>To provide a system of development highways and access roads which would contribute to economic development opportunities in the Appalachian regions of 13 States.</td>
<td></td>
</tr>
<tr>
<td>Safety Incentive Grants</td>
<td>$173,000,000</td>
<td>Incentive funds are available to States that improve statewide use rates of seat belts and to State that have enacted and are enforcing a 0.08 standard for driving under the influence (23 U.S.C. 157 and 163).</td>
<td></td>
</tr>
<tr>
<td>Miscellaneous General Fund Appropriations</td>
<td>$58,000,000</td>
<td>For demonstration projects.</td>
<td></td>
</tr>
</tbody>
</table>
## PROVISIONS GOVERNING THE ALLOCATION OF FEDERAL FUNDS FOR HIGHWAY PURPOSES

<table>
<thead>
<tr>
<th>NAME OF FUND OR AGENCY</th>
<th>AMOUNT OR PROPORTION</th>
<th>OBJECTS OF EXPENDITURE</th>
<th>REMARKS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Federal Motor Carrier Safety Administration (FMCSA)</td>
<td>$187,000,000</td>
<td>Administers National Motor Carrier Safety Program (NMCSAP). Supports a broad range of commercial motor vehicle programs in each State and provides for information systems and analysis.</td>
<td>The FMCSA was established January 1, 2000 (PL 106-159, 113 Stat. 1748). Formerly a part of FHWA, the primary mission is to prevent commercial motor vehicle-related fatalities and injuries. Includes $10,000,000 from FHWA as a part of reallocated revenue aligned budget authority.</td>
</tr>
<tr>
<td>National Motor Carrier Safety Program</td>
<td>$92,194,000</td>
<td>For administrative expenses of motor carrier safety programs and motor carrier safety research.</td>
<td></td>
</tr>
<tr>
<td>Office of the Secretary of Transportation</td>
<td>Appropriation</td>
<td>For research activities and studies concerned with planning, analysis, and information development needed to support the Secretary's responsibilities in the formulation of national transportation policy, including highways.</td>
<td>Estimated FY 2001 apportionment of $5,000,000 for transportation policy and planning.</td>
</tr>
<tr>
<td>Bureau of Transportation Statistics</td>
<td>$286,000,000</td>
<td>Supports rulemaking programs, enforcement programs, highway safety programs, and research and analysis (23 U.S.C. 403); and a child passenger protection education grant program (23 U.S.C. 405b). Also receives transfer from Safety Grants Authorization.</td>
<td></td>
</tr>
<tr>
<td>National Driver Register</td>
<td>$2,000,000</td>
<td>Implementation and operation of the Problem Driver Pointer System (PDPS). Improve traffic safety by assisting State motor vehicle administrators in communicating with other States to identify drivers whose licenses have been revoked for serious traffic offenses (49 U.S.C. 303).</td>
<td></td>
</tr>
<tr>
<td>Highway Traffic Safety Grants</td>
<td>$155,000,000</td>
<td>Supports rulemaking programs, enforcement programs, highway safety programs, and research and analysis (23 U.S.C. 403); and a child passenger protection education grant program (23 U.S.C. 405b). Also receives transfer from Safety Grants Authorization.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>$13,000,000</td>
<td>Occupant Protection Incentive Grants for specific laws and programs that help States increase seat belt and child safety seat use (23 U.S.C. 405).</td>
<td></td>
</tr>
<tr>
<td></td>
<td>$36,000,000</td>
<td>Alcohol-Impaired Driving Incentive Grants are provided to States which pass new laws and start more effective programs against drunk (23 U.S.C. 410). Two tiered system of basic and supplemental grants.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>$9,000,000</td>
<td>State Highway Safety Data Improvement Incentive Grants are to encourage States to improve the timeliness, accuracy, completeness, uniformity, and accessibility of their highway safety data (23 U.S.C. 411).</td>
<td></td>
</tr>
</tbody>
</table>

### TABLE F-106

**STATUS AS OF JANUARY 1, 2001**
### Table F-106

**STATUS AS OF JANUARY 1, 2001**

<table>
<thead>
<tr>
<th>NAME OF FUND OR AGENCY</th>
<th>AMOUNT OR PROPORTION</th>
<th>OBJECTS OF EXPENDITURE</th>
<th>REMARKS</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>U.S. DEPARTMENT OF AGRICULTURE</strong></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>Infrastructure Program:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Forest Development Roads and Trails</td>
<td>$437,000,000</td>
<td>Funding for infrastructure provides capital improvements and maintenance of facilities, roads, and trails. Capital improvements on roads includes: new road construction, alteration of an existing road to change the function, and roadway expansion to increase capacity or to serve needs different from that originally intended. Road maintenance includes: annual road maintenance, deferred road maintenance, road operations, and decommissioning roads. (23 U.S.C. 101 and 205, 16 U.S.C. 532-538).</td>
<td>Funds are allocated according to the relative needs of the various national forests, considering existing transportation facilities, value of timber or other resources served, relative fire danger, and comparative difficulties of road and trail construction (23 U.S.C. 202b).</td>
</tr>
<tr>
<td>National Forest Fund</td>
<td>10 percent of receipts</td>
<td>Merged with funds provided above for Forest Development Roads and Trails, and obligated for same purposes.</td>
<td>Receipts are derived from timber sales, grazing fees, and other charges for use of the National Forest.</td>
</tr>
<tr>
<td>Federal Highway Administration</td>
<td>Amount required from above funds</td>
<td>Reimbursement for surveys, plans, and supervision of construction at request of the Forest Service.</td>
<td></td>
</tr>
<tr>
<td>National Forest Fund</td>
<td>25 percent of receipts</td>
<td>Paid to States for public roads and schools in the counties where forests are situated.</td>
<td>Receipts are derived primarily from timber sales (16 U.S.C. 97, 500 and 576b.). Estimated FY 2001 payments of $105,000,000.</td>
</tr>
<tr>
<td>· Alabama</td>
<td>50 percent</td>
<td>Paid to county of origin for roads. (State code §9-13-2)</td>
<td>Organized boroughs may spend their share on either public schools or public roads.</td>
</tr>
<tr>
<td>· Alaska</td>
<td>25 percent</td>
<td>Paid to unorganized boroughs for the improvement of public roads. (State code §19-7-404)</td>
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</tr>
<tr>
<td>· Arkansas</td>
<td>25 percent</td>
<td>Paid to counties for the improvement of public roads. (State code §19-7-404)</td>
<td></td>
</tr>
<tr>
<td>· California</td>
<td>50 percent</td>
<td>Paid to county road fund. (State code Government §29484)</td>
<td></td>
</tr>
<tr>
<td>· Colorado</td>
<td>Allocation</td>
<td>Allocated between county road &amp; bridge fund and public schools. (State code §30-29-101)</td>
<td></td>
</tr>
<tr>
<td>· Florida</td>
<td>50 percent</td>
<td>Paid to county for general road fund (State code §215.551)</td>
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</tr>
<tr>
<td>· Idaho</td>
<td>70 percent</td>
<td>Paid to county general road fund. (State code §57-1303)</td>
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</tr>
<tr>
<td>· Illinois</td>
<td>50 percent</td>
<td>Paid to county for construction and maintenance of public highways. (State code §515/3)</td>
<td>Allocation cannot be less than 5 percent for either purpose.</td>
</tr>
<tr>
<td>· Kentucky</td>
<td>50 percent</td>
<td>Paid to county for public roads. (State code §149.160)</td>
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</tr>
<tr>
<td>· Minnesota</td>
<td>50 percent</td>
<td>Paid to county of origin for public roads. (State code §94.521)</td>
<td>Comptroller pays county general road fund and district school fund equal amounts.</td>
</tr>
<tr>
<td>· Mississippi</td>
<td>50 percent</td>
<td>To county for public roads or schools. (State code §49-19-23)</td>
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<tr>
<td>· Missouri</td>
<td>25 percent</td>
<td>Paid to counties for the improvement of public roads. (State code §12.070)</td>
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<tr>
<td>· Montana</td>
<td>66 2/3 percent</td>
<td>Paid to county general road fund. (State code §17-3-213)</td>
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<tr>
<td>· Nebraska</td>
<td>20 percent</td>
<td>Paid to county public road funds. (State code §79-1310)</td>
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<tr>
<td>· Nevada</td>
<td>50 percent</td>
<td>Paid to county road fund. (State code §354.140)</td>
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</tr>
<tr>
<td>· Oklahoma</td>
<td>75 percent</td>
<td>Paid to county of origin for roads. (State code §62-326)</td>
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<tr>
<td>· Oregon</td>
<td>75 percent</td>
<td>Paid to county road fund. (State code §994.060)</td>
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</tr>
<tr>
<td>· South Dakota</td>
<td>50 percent</td>
<td>Paid to counties for the improvement of public roads. (State code §41-16-14)</td>
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<tr>
<td>· Vermont</td>
<td>All paid to schools. (State code §7.1-557)</td>
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<tr>
<td>· Wisconsin</td>
<td>50 percent</td>
<td>Expended for the benefit of roads. (State Code §59.25)</td>
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<tr>
<td>· West Virginia</td>
<td>20 percent</td>
<td>Paid to State road commission for feeder and State local service roads. (State code §20-3-17)</td>
<td></td>
</tr>
<tr>
<td>National Grasslands</td>
<td>25 percent of receipts</td>
<td>Paid to counties in which such land is situated, for school and road purposes (7 U.S.C. 1012).</td>
<td>Derived chiefly from grazing fees and mineral leases. Estimated FY 2000 payments of $6,000,000. See distributions listed under U.S. Department of the Interior, National Grasslands.</td>
</tr>
<tr>
<td>National Forest Fund</td>
<td>Appropriation $115,000,000</td>
<td>For payments to the States of Washington, Oregon and California under the Northern Spotted Owl Guarantee program (Public Laws 103-66 and 103-443)</td>
<td>Provides payments for county schools and roads.</td>
</tr>
<tr>
<td></td>
<td>$8,000,000</td>
<td>Funds from timber receipts for Government constructed permanent roads for timber purchasers under timber sale contracts over $20,000. (16 U.S.C. 472a(1))</td>
<td>Estimated FY 2001 receipts of $6,000,000 (16 U.S.C. 472a(1)).</td>
</tr>
<tr>
<td></td>
<td>$1,000,000</td>
<td>Payment to Minnesota of 0.75 percent of the appraised value of certain Superior National Forest lands in the counties of Cook Lake and St. Louis for distribution to those counties (16 U.S.C. 577g).</td>
<td></td>
</tr>
<tr>
<td>NAME OF FUND OR AGENCY</td>
<td>AMOUNT OR PROPORTION</td>
<td>OBJECTS OF EXPENDITURE</td>
<td>REMARKS</td>
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<tr>
<td><strong>U.S. DEPARTMENT OF COMMERCE</strong></td>
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<tr>
<td>Economic Development Administration</td>
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</tr>
<tr>
<td>Grants for Public Works and Economic Development</td>
<td>See remarks</td>
<td>Direct and supplemental grants to States, local governments, and other agencies for public works facilities, other financial assistance, and planning and coordination assistance needed to alleviate unemployment or underemployment in economically distressed areas.</td>
<td>Public works projects include industrial access roads and other infrastructure development. Most grants are for 50 percent of project cost with some grants for 80 percent of project cost. Some grants are for disaster relief. Estimated FY 2001 appropriation of $241,000,000.</td>
</tr>
<tr>
<td><strong>U.S. DEPARTMENT OF DEFENSE</strong></td>
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<tr>
<td>Civil functions:</td>
<td></td>
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</tr>
<tr>
<td><strong>U.S. Army Corps of Engineers</strong></td>
<td></td>
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</tr>
<tr>
<td>Payments to States, Flood Control Act of 1954 receipts</td>
<td>75 percent of</td>
<td>Payment are to compensate States for lost tax base. For public schools, public roads or other expenses of county governments (33 U.S.C. 701c-3). Not all States receiving funds are listed below, only those with legislative distributions.</td>
<td>Funds received from lease of Federal lands acquired for flood control, navigation, and allied purposes. Paid to States where property is situated. Estimated FY 2001 amount: $7,000,000.</td>
</tr>
<tr>
<td>· Arkansas</td>
<td>20 percent</td>
<td>To county road funds. (State code §19-7-403)</td>
<td></td>
</tr>
<tr>
<td>· California</td>
<td>50 percent</td>
<td>To county road fund. (State code § Government 16417)</td>
<td></td>
</tr>
<tr>
<td>· Colorado</td>
<td>25 percent</td>
<td>To county road and bridge fund. (State code §30-29-102)</td>
<td></td>
</tr>
<tr>
<td>· Kansas</td>
<td>-</td>
<td>To 10 percent to townships for roads and 30 percent to county road funds for counties operating under the county unit system. (State code §27-117)</td>
<td></td>
</tr>
<tr>
<td>· Mississippi</td>
<td>50 percent</td>
<td>To counties for roads. (State code §51-35-101)</td>
<td></td>
</tr>
<tr>
<td>· Montana</td>
<td>50 percent</td>
<td>To counties for roads. (State code §17-3-232)</td>
<td></td>
</tr>
<tr>
<td>· Nebraska</td>
<td>20 percent</td>
<td>To county public road funds. (State code §79-1052)</td>
<td></td>
</tr>
<tr>
<td>· North Dakota</td>
<td>50 percent</td>
<td>To counties and townships for roads. (State code §21-06-10)</td>
<td></td>
</tr>
<tr>
<td>· Oregon</td>
<td>-</td>
<td>To counties for public schools and public roads. (State code §294.065)</td>
<td></td>
</tr>
<tr>
<td>Payments to States, Sale of Forest Products</td>
<td>See remarks</td>
<td>For public schools or public roads of county government (10 U.S.C. 2665e-1).</td>
<td>The Department of Defense may be reimbursed for all costs of production of forest products pursuant to Section 2665 of Title 10 U.S.C. from proceeds. Of any remaining proceeds, 40 percent is distributed to States where military installations are located which sold forest products.</td>
</tr>
<tr>
<td>· Florida</td>
<td>50 percent</td>
<td>Paid to county for general road fund. (State code §215.552)</td>
<td></td>
</tr>
<tr>
<td>· Georgia</td>
<td>50 percent</td>
<td>Paid to county for county road system. (State code §23-3901)</td>
<td></td>
</tr>
<tr>
<td>Civil Works Projects</td>
<td>Amount required</td>
<td>Costs of relocating and reconstructing roads and bridges as a result of flood control, navigation, and allied projects.</td>
<td>Some funds are paid to State highway agencies or local governments as reimbursement for work performed under agreement.</td>
</tr>
<tr>
<td>Alteration of Bridges Over Navigable Waters</td>
<td>Amount required</td>
<td>Costs of altering bridges over navigable waters to remove obstacles to navigation and to meet necessities of railroad and/or highway traffic (33 U.S.C. 516 and 517).</td>
<td>Share of cost limited as prescribed by statute.</td>
</tr>
<tr>
<td>Military functions: Maintenance:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>U.S. Army</strong></td>
<td>Appropriation</td>
<td>Necessary infrastructure repair improvements at Fort Baker which is under the management of the Golden Gate Recreation Area.</td>
<td>Estimated FY 2001 transfer of $5,000,000 to the National Park Service for construction.</td>
</tr>
</tbody>
</table>
## PROVISIONS GOVERNING THE ALLOCATION OF FEDERAL FUNDS FOR HIGHWAY PURPOSES

**TABLE F-106**  
**STATUS AS OF JANUARY 1, 2001**

<table>
<thead>
<tr>
<th>NAME OF FUND OR AGENCY</th>
<th>AMOUNT OR PROPORTION</th>
<th>OBJECTS OF EXPENDITURE</th>
<th>REMARKS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Military Construction;</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>U.S. Army</strong></td>
<td>Appropriation</td>
<td>Construction of military and defense access roads of the U.S. Army.</td>
<td></td>
</tr>
<tr>
<td><strong>U.S. Navy</strong></td>
<td>Appropriation</td>
<td>Construction of access roads, naval installation roads of the U.S. Navy.</td>
<td></td>
</tr>
<tr>
<td><strong>U.S. Air Force</strong></td>
<td>Appropriation</td>
<td>Construction of access roads, military installation roads of the Air Force.</td>
<td></td>
</tr>
<tr>
<td>Federal Highway</td>
<td>Fund transfer from above appropriations</td>
<td>Construction of access roads for the Department of Defense.</td>
<td>Funds appropriated to the Department of Defense may be advanced to FHWA for the construction of access roads (23 U.S.C. 210).</td>
</tr>
</tbody>
</table>

### U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

<table>
<thead>
<tr>
<th>NAME OF FUND OR AGENCY</th>
<th>AMOUNT OR PROPORTION</th>
<th>OBJECTS OF EXPENDITURE</th>
<th>REMARKS</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Community Planning and Development</strong></td>
<td>See remarks</td>
<td>Direct and supplemental grants to States and local governments, and related expenses necessary for carrying out a community development grants program. Community development projects may include expenditures on roads (42 U.S.C. 5301).</td>
<td></td>
</tr>
<tr>
<td><strong>Regional Connections</strong></td>
<td>Appropriation</td>
<td>Program complementing existing Federal programs that direct growth and investment patterns, i.e., TEA-21 planning and investment.</td>
<td>Estimated FY 2001 appropriation of $25,000,000.</td>
</tr>
</tbody>
</table>

### U.S. DEPARTMENT OF THE INTERIOR

<table>
<thead>
<tr>
<th>NAME OF FUND OR AGENCY</th>
<th>AMOUNT OR PROPORTION</th>
<th>OBJECTS OF EXPENDITURE</th>
<th>REMARKS</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>King Cove Road</strong></td>
<td>Appropriation</td>
<td>For improved access to health care, funds were appropriated to the Aleutians East Borough for the construction of an unpaved road on King Cove Corporation lands to an improved dock and marine facilities.</td>
<td></td>
</tr>
<tr>
<td><strong>Land and minerals management:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Bureau of Land Management</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Transportation and Facilities Management</strong></td>
<td>See remarks</td>
<td>Provides for maintenance of administration and recreation sites, roads, trails, bridges, and dams.</td>
<td>Some 12,000 miles of roads are expected to be maintained. FY 2001 obligations of $51,000,000 are estimated.</td>
</tr>
<tr>
<td><strong>Construction and access</strong></td>
<td>See remarks</td>
<td>Acquisition of land and construction of buildings, recreational facilities, roads and trails.</td>
<td>FY 2001 obligations for total program of $11,000,000 are estimated.</td>
</tr>
<tr>
<td><strong>Oregon and California grant lands</strong></td>
<td>See remarks</td>
<td>Management, protection and development of resources; construction, operation and maintenance of access roads; reforestation; and other improvements to these lands including existing connecting roads on or adjacent to the grant lands.</td>
<td>FY 2001 obligations of $10,000,000 from a total program $104,000,000 are estimated. Legislation provides that 25 percent of all Oregon and California grant land receipts are transferred to general funds in the U.S. Treasury.</td>
</tr>
<tr>
<td><strong>Red River Oil and Gas Royalties</strong></td>
<td>37 1/2 percent of receipts</td>
<td>Distribution of receipts from land sales, timber sales, grazing fees, mineral royalties, mineral leases, road maintenance deposits, and other products from public lands.</td>
<td></td>
</tr>
<tr>
<td><strong>Oregon and California grant lands</strong></td>
<td>25 percent of receipts</td>
<td>For right-of-way, construction, operation and maintenance of timber access roads; reforestation; and development of recreation facilities on the revested Oregon and California Railroad grant land in Oregon (16 U.S.C. 583 and 594).</td>
<td>Funds derived from timber sales.</td>
</tr>
<tr>
<td>NAME OF FUND OR AGENCY</td>
<td>AMOUNT OR PROPORTION</td>
<td>OBJECTS OF EXPENDITURE</td>
<td>REMARKS</td>
</tr>
<tr>
<td>------------------------</td>
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<td>-------------------------</td>
<td>---------</td>
</tr>
<tr>
<td>Oregon and California grant lands</td>
<td>50 percent of receipts</td>
<td>Paid to the 18 Oregon and California land-grant counties for road construction, maintenance or other county purposes (39 Stat. 218, 50 Stat. 876).</td>
<td>Funds derived from timber sales.</td>
</tr>
<tr>
<td>Coos Bay Wagon Road grant lands</td>
<td>75 percent of receipts</td>
<td>Paid to Coos and Douglas Counties, Oregon, in lieu of taxes, for schools, roads, highways, bridges, and port districts (53 Stat. 753-754).</td>
<td></td>
</tr>
<tr>
<td>National Petroleum Reserve</td>
<td>50 percent of receipts</td>
<td>Paid from funds derived from oil and gas leases to the State of Alaska for construction, maintenance and operation of essential public facilities (94 Stat. 1012).</td>
<td></td>
</tr>
<tr>
<td>National Grasslands, Bankhead Jones Act</td>
<td>25 percent of receipts</td>
<td>From revenues received for the use of the National Grasslands, to counties in which such land is situated, for road and school purposes (7 U.S.C. 1012).</td>
<td></td>
</tr>
<tr>
<td>Grazing receipts</td>
<td>50 or 12 1/2 percent of receipts (See remarks)</td>
<td>To States and counties for general purposes, including road purposes (43 U.S.C. 315). Not all States receiving funds are listed below, only those with legislative distributions.</td>
<td>50 percent of receipts from public lands outside grazing districts, and 12 1/2 percent of receipts from public lands within grazing districts. Receipts are returned to the State of origin.</td>
</tr>
<tr>
<td>Taylor Grazing Act</td>
<td>20 percent</td>
<td>To county road funds. (State code §19-7-402)</td>
<td></td>
</tr>
<tr>
<td>Road maintenance deposits</td>
<td>Amount deposited</td>
<td>Provides maintenance funds for access roads under Bureau of Land Management control (43 U.S.C. 1762(c), 43 U.S.C. 1735 (b)).</td>
<td>Estimated road maintenance deposits of $2,000,000 in FY 2001 by users of certain roads.</td>
</tr>
<tr>
<td>Public Lands Development Roads</td>
<td>See remarks</td>
<td>Construction and improvement of roads and trails on public domain lands; for adjacent vehicular parking areas; and for sanitary, water, and fire control facilities (23 U.S.C. 203).</td>
<td>Under an interagency agreement, FHWA cooperates in carrying out the provisions of the Act. See FHWA for authorization.</td>
</tr>
<tr>
<td>Mineral Management Service</td>
<td>50 percent of receipts</td>
<td>Paid to States for construction and maintenance of public facilities. Where a portion is applied for road purposes, the amounts are shown below. (No entry is given for States where amounts are insignificant.) (30 U.S.C. 191 and 285). Not all States receiving funds are listed below, only those with legislative distributions.</td>
<td>Alaska receives 90 percent of receipts generated in Alaska. Receipts are from bonuses, royalties, and rentals resulting from development of mineral resources.</td>
</tr>
<tr>
<td>Arizona</td>
<td>50 percent*</td>
<td>To State for Secondary roads. (State code §37-741)</td>
<td></td>
</tr>
<tr>
<td>California</td>
<td>-</td>
<td>All paid to schools. (State code Education 12320)</td>
<td></td>
</tr>
<tr>
<td>Kansas</td>
<td>50 percent</td>
<td>To State highway fund. (State code §27-118)</td>
<td></td>
</tr>
<tr>
<td>Montana</td>
<td>-</td>
<td>All paid to schools. (State code §20-9-343)</td>
<td></td>
</tr>
<tr>
<td>Oregon</td>
<td>All</td>
<td>To counties of origin for schools and roads. Segregation not specified. (State code §293.565)</td>
<td></td>
</tr>
<tr>
<td>Utah</td>
<td>25 percent</td>
<td>To counties of origin for road improvements. (State code §59-21-2)</td>
<td></td>
</tr>
<tr>
<td>Wyoming</td>
<td>26.25 percent</td>
<td>To counties of origin for roads. (State code §9-4-601)</td>
<td></td>
</tr>
<tr>
<td>National Forest Fund</td>
<td>Appropriation</td>
<td>Paid to States for public roads and schools in the counties where forests are situated.</td>
<td>Receipts are derived from timber sales.</td>
</tr>
<tr>
<td>National Park Service</td>
<td>Appropriation</td>
<td>Maintenance and operation of roads and trails within national parks including special road maintenance service to trucking permit holders on a reimbursable basis.</td>
<td>Includes FY 2001 appropriation of $855,000 for realignment of Denali Park entrance road.</td>
</tr>
<tr>
<td>Operation of the National Park System</td>
<td>Appropriation</td>
<td>Construction, improvements, repair or replacement of physical facilities.</td>
<td></td>
</tr>
<tr>
<td>Construction and major maintenance</td>
<td>Appropriation</td>
<td>Construction, improvements, repair or replacement of physical facilities.</td>
<td></td>
</tr>
<tr>
<td>Recreational Fee Demonstration Program</td>
<td>Appropriation</td>
<td>Admission and user fees program for park improvements.</td>
<td></td>
</tr>
<tr>
<td>NAME OF FUND OR AGENCY</td>
<td>AMOUNT OR PROPORTION</td>
<td>OBJECTS OF EXPENDITURE</td>
<td>REMARKS</td>
</tr>
<tr>
<td>------------------------</td>
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<td>-------------------------</td>
<td>---------</td>
</tr>
<tr>
<td>Transportation Systems Fund</td>
<td>See remarks</td>
<td>Fees charged for public use of transportation services are retained and used by the collecting park for transportation system costs.</td>
<td>Included in Recreational Fee Demonstration Program.</td>
</tr>
<tr>
<td>Delaware Water Gap</td>
<td>Fees collected from commercial vehicles for use of the road within the park.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cumberland Gap National Historical Park</td>
<td>Appropriation</td>
<td>Reconstruction and relocation of route 25E through the Cumberland Gap National Historical Park, including construction of a tunnel and the approaches.</td>
<td>Estimated FY 2001 amount is $3,000,000.</td>
</tr>
<tr>
<td>Federal Highway Administration</td>
<td>Amount required</td>
<td>Reimbursement for engineering surveys and plans and supervision costs.</td>
<td></td>
</tr>
<tr>
<td>Bureau of Reclamation</td>
<td>Amount required</td>
<td>Construction and relocation of roads and bridges where affected by reclamation projects.</td>
<td>In some instances, funds are paid in reimbursement to State and local governments for the cost of projects.</td>
</tr>
<tr>
<td>Bureau of Indian Affairs</td>
<td>Appropriation</td>
<td>Construction and maintenance of roads within Indian reservations.</td>
<td>Up to 6 percent of contract authority available to the BIA from the Federal Highway Trust Fund may be used for road program management costs of the BIA.</td>
</tr>
<tr>
<td>Indian Roads</td>
<td>Amount allocated</td>
<td>Construction and improvement of Indian reservation bridges and roads (23 U.S.C. 203).</td>
<td>A small amount of engineering supervision is provided by FHWA on a reimbursable basis. Funded under Federal Lands Highway Program and paid from Highway Trust Fund.</td>
</tr>
<tr>
<td>Fish and Wildlife Service</td>
<td>Appropriation</td>
<td>Construction projects include the repair and inspection of bridges within the National Wildlife Refuge System.</td>
<td>Estimated FY 2001 obligations are $3,000,000.</td>
</tr>
<tr>
<td>Recreational Fee Demonstration Program</td>
<td>Appropriation</td>
<td>Fees are used primarily at the site to improve visitor access, enhance public safety and security, address backlogged maintenance needs, and meet other operational needs.</td>
<td>At selected refuges and public sites, entrance fees and other user fees are deposited into the Recreational Fee Demonstration Program Account. Estimated FY 2001 receipts are $4,000,000.</td>
</tr>
<tr>
<td>National Wildlife Refuge Fund</td>
<td>Appropriation</td>
<td>Paid to counties in which refuges are located for school and road purposes (16 U.S.C. 715s). Not all States receiving funds are listed below, only those with legislative distributions.</td>
<td>Approximately 25 percent of sales from refuge products. Estimated FY 2001 payments to counties: $16,000,000.</td>
</tr>
<tr>
<td>- Louisiana</td>
<td>50 Percent</td>
<td>To parish road fund.</td>
<td></td>
</tr>
<tr>
<td>- North Dakota</td>
<td>25 Percent</td>
<td>To township’s special road fund. (State code §11-27-09.1)</td>
<td></td>
</tr>
<tr>
<td>APPALACHIA REGIONAL COMMISSION (ARC)</td>
<td>See remarks</td>
<td>The Appalachian Development Highway System (ADHS), including local access roads, is designed to improve the accessibility of Appalachia; to reduce highway transportation costs to and within Appalachia; and to provide the highway transportation facilities necessary for the overall development of Appalachia. The Appalachian region consists of: The State of West Virginia and parts of the following States: Alabama, Georgia, Kentucky, Maryland, Mississippi, New York, North Carolina, Ohio, Pennsylvania, South Carolina, Tennessee, and Virginia.</td>
<td>Funding for the ADHS is provided solely from the Highway Trust Fund HTF. TEA-21 authorized $450,000,000 annually from the HTF for fiscal years 1999 through 2003. The ARC exercises programmatic and administrative control over these funds. Additional funding is available from NHS and STP programs for Federal-aid highways on the ADHS. The ADHS consists of 3,025 miles.</td>
</tr>
<tr>
<td>FEDERAL EMERGENCY MANAGEMENT AGENCY (FEMA)</td>
<td>See remarks</td>
<td>Through the Disaster Relief Fund (DRF), FEMA provides assistance to State and local governments for pre-disaster mitigation, and for repair and reconstruction of infrastructure in Presidentially-declared major disasters or emergencies.</td>
<td>Amount and distribution of disaster assistance funds are dependent on the type of disaster and damage, and subsequent appropriations. Examples of disasters include earthquakes, hurricanes, tornadoes, floods, and blizzards.</td>
</tr>
</tbody>
</table>