

**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

TABLE S-106
STATUS AS OF JANUARY 1, 2001

STATE AND SOURCE OF FUNDS	NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
ALABAMA					
Lubricating Oil Excise Tax (4 cents per gallon)	State Public Road and Bridge Fund	Net revenue	See Table MF-106 for authorized distribution.		40-17-223
Lubricating Oil Inspection Fee (15 cents per gallon)	State Public Road and Bridge Fund	Net revenue	See Table MF-106 for authorized distribution.		8-17-91
ARIZONA					
Sales Tax	Highway-User Revenue Fund	Allocation	See Table MF-106 for authorized distribution.	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.	42-1342
Motor-Vehicle License Tax	Highway-User Revenue Fund	31.5 percent	See Table MF-106 for authorized distribution.	Motor-Vehicle License Tax equal to \$4 per \$100 assessed value (minimum fee \$10 per year).	28-1591
ARKANSAS					
Severance Tax on Natural Resources	County Highway Fund	12.5 percent of 97 percent	Construction, maintenance and administration of county roads.	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.	26-58-124
Additional 3 cents per ton Severance Tax on Stone and Crushed Stone	County Highway Fund	87.5 percent of 97 percent	Construction, reconstruction, maintenance and repair of county roads and bridges.	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).	26-58-113
Proceeds from Sale of Pine grown on State Highway right-of-way	State Highway and Transportation Department Fund	50 percent	See Table MF-106 for authorized distribution.		19-6-405
CALIFORNIA					
4.75 percent Sales and Use Tax on Motor-Vehicle Fuels	Public Transportation Account State Transportation Fund	Net revenue	State and local transportation planning and transit support.		Rev & Tax 7102
COLORADO					
Specific Ownership Tax on Motor Vehicles: Class A - For Hire Vehicles	County and City Fund	All	Construction, maintenance and administration of the county highway system.	Collected by Department of Revenue and apportioned to counties and cities in proportion to the State highway system mileage of each.	42-3-107

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Specific Ownership Tax on Classified Personal Property	Special Purpose Account, Highway- Users Tax Fund	50 cents on each item of classified personal property	Operation of a statewide distributive data processing system for processing motor-vehicle registration and title documents.	Subject to legislative appropriation.	42-3-107
Gross Proceeds Tax on Gaming	State Highway Fund	Appropriation	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.	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.	12-47.1-701(1)
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 instate employees.	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.		215.20
	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.	206.9845; 332.007
Rental Car Surcharge: (\$2.00 per day for first 30 days)	State Transportation Trust Fund	See remarks	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.	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.	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.	431:10G-107
Rental Motor Vehicle Surcharge Tax (\$2.00 per day)	State Highway Fund	All	See Table MF-106 for authorized distribution.		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.	251-5

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ILLINOIS					
6.25 percent Sales Tax	Motor-Fuel Tax Fund	1.7 percent of 80 percent of net sales tax revenue from all taxable items	See Table MF-106 for authorized distribution.	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).	35:105/9
IOWA					
Petroleum Diminution Fees	Road-Use Tax Fund	All	See Table MF-106 for authorized distribution.	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. (\$424.3)	424.3(5)
5 percent Sales Tax on Auto Rentals	Road-Use Tax Fund	All	See Table MF-106 for authorized distribution.		422C.5
Charges on the Use of Highway Right-of-Way	Living Roadway Trust Fund	All	Integrated road side vegetation management program.	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.	314.20
5 percent Use Tax on New and Used Motor Vehicles	GAAP Deficit Reduction Account	20 percent	State general purposes. Deficit reduction.		423.24(2)
	County General Funds	80 percent	Distributed as follows:		
	County General Funds	See remarks	County general purposes.	Receives \$1.00 from each tax payment collected.	423.06
	Comprehensive Petroleum Underground Storage Tank Marketability Fund	See remarks	Clean up tank leak sites.	Fund receives 25 percent of revenues, up to a maximum of \$4,250,000 quarterly (from Jan 1, 1998 to Dec 31, 2002).	423.24(2)a
	Ethanol Production Incentive Account	See remarks	Ethanol production incentives.	Account receives 3.5 percent of revenues, up to a maximum of \$1,000,000 per quarter.	423.24(1)b
	Primary Road Fund	Amount required	Repairing, improving, and maintaining bridges over rivers bordering the State of Iowa.	This allocation reimburses the primary Road Fund for expenditures not otherwise eligible to be made.	423.24(1)c
	Rail Finance Authority	Amount required	Debt service.	Not to exceed \$2,000,000 per year.	327I.26
	Department of Public Safety	Appropriation	Fingerprint information system.		See remarks
	Department of Public Safety	Appropriation	Pari-mutuel law enforcement.		See remarks
	Department of Inspections and Appeals	Appropriation	Salaries, support, maintenance, and miscellaneous purposes.		See remarks
	Road-Use Tax Fund	Remainder	See Table MF-106 for authorized distribution		423.24(2)
	Primary Road Fund		See Table MF-106 for authorized distribution		423.24(2)
	Highway Safety Patrol Fund		See Table MF-106 for authorized distribution		423.24(2)

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KANSAS					
4.9 percent Sales Tax on New and Used Motor Vehicles	State Highway Fund	7.628 percent of revenues collected by Retailers Sales Tax Act	See Table MF-106 for authorized distribution.	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, 2003, to 11.25 percent, and on July 1, 2004 to 12 percent.	79-34.147
4.9 percent Sales Tax	State Highway Fund	5/98 of revenue collected	See Table MF-106 for authorized distribution.	Equivalent to a 0.25 percent tax (5/98 of 4.9 percent). Remaining 4.65 percent deposited in State General Fund.	79-3620; 79-3710
Property Tax Fund	Special City and County Highway Fund	\$12 to \$14 million per fiscal year	See Table MF-106 for authorized distribution.	Amounts are collected in the General Fund. Two transfers are made per year to the Special City and County Highway Fund.	79-3425i; 79-6a04; 79-6a10
KENTUCKY					
Coal Severance Tax and Natural Resources Severance and Processing Taxes	Local Government Economic Assistance Fund	12 percent of coal severance taxes; 50 percent of severance taxes on minerals other than coal.	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, vocation education, workforce training, or secondary wood industry development. Distributed as follows:	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.	42-450; 42-4585
	Each coal-producing county	90 percent of Coal Severance Tax proceeds	See above	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.	42-470
	Non-coal producing county	10 percent of Coal Severance Tax proceeds	See above	Distribution on basis of 30 percent geographic area, 40 percent ton-miles and 30 percent per capita income.	42-470
	Mineral-producing counties	All proceeds except those derived from coal	See above	Distribution based on tax collected on minerals severed in each county.	42-470
Coal Severance Tax	State Road Fund	See remarks	Payment of lease rentals to Kentucky Turnpike Authority for resource recovery roads debt service.	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.	143.090
LOUISIANA					
Mineral Leases on State-Owned Land	Parish Royalty Road Fund	10 percent of royalties	Construction of roads; operation and maintenance of automobile ferries.	Collected by Department of Natural Resources. Credited to parish where production occurred and subject to expenditure by the State Department of Transportation and Development.	30:136
MARYLAND					
7 percent Corporate Income Tax	Gasoline and Motor-Vehicle Revenue Account	10.714286 percent of net revenues	See Table MF-106 for authorized distribution.	Department of Transportation's share is pledged to Consolidated Transportation Bonds.	TG 10-105 TG 2-614
	General Fund	\$30,928,000	General purposes.		TG 2-615

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	Gasoline and Motor-Vehicle Revenue Account	Remainder 16 percent	Distribution as follows: See Table MF-106 for authorized distribution.		TG 2-616 TG 2-616
	General Fund	Remainder	General purposes.		TG 2-617
MICHIGAN					
6 percent Sales Tax on Motor Fuel, Motor Vehicles, and Auto Parts	Comprehensive Transportation Fund	See remarks	See Table MF-106 for authorized distribution.	Receives not less than 6.975 percent (27.9 percent of 25 percent) of revenues.	205.75
MISSISSIPPI					
Other Oil Tax, 5.75 cents per gallon on all Other Oil, except oil used in aviation	State Highway Fund and County Road Fund	All	See Table MF-106 for authorized distribution.	Collected by State Tax Commission.	27-5-101; 27-57-315
Sales Tax (see remarks)	Incorporated cities, towns, and villages	18.5 percent of net sales tax revenue returned to municipality where generated	Road, bridge, and street construction.	Excludes sales tax revenue generated from mining activities or from contractor services.	27-65-75
	Incorporated cities, towns, and villages	\$13,500,000	Road, bridge, and street construction.	\$1,125,000 distributed monthly. Allocated on basis of sales of gasoline and diesel fuel.	27-65-75
	State Aid Road Fund	\$3,000,000	Construction and reconstruction of state-aid road system, and administrative costs of division.	\$250,000 distributed monthly.	27-65-75
	Motor Vehicle Ad Valorem Tax Reduction Fund	Net revenue from sales tax on sale of personal property and the additional tax on retail sales of private carriers of passengers and light carriers of property.	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.	27-65-75
3.5 percent Sales Tax on Contractors	State Highway Fund	See remarks	Construction, reconstruction of highways, or debt service on highway bonds.	Dedicated to the "Four-Lane Highway Program" from proceeds of tax on contracts for "Construction and Reconstruction of Highways under Four-Lane Highway Program."	27-65-75
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	Distribution as follows:	Collected by Department of Revenue.	144.440
	State Highways and Transportation Department Fund	Amount required	Expenses of administration and enforcement of use tax.		144.445
		Remainder	Construction, reconstruction and maintenance of State Highway System.	See Table MF-106 for authorized distribution and expenditures.	144.445

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1/2 of 4 percent Sales Tax on Motor Vehicles and Trailers		Additional 1 percent use tax	Distribution as follows:	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.	
	State Road Fund	75 percent	See Table MF-106 for authorized distribution.		Constitution Art. 4 §30(b)(3)
	Incorporated Cities and Towns	15 percent	See Table MF-106 for authorized distribution.		Constitution Art. 4 §30(b)(3)
	County-Aid Road Trust Fund	10 percent	See Table MF-106 for authorized distribution.		Constitution Art. 4 §30(b)(3)
		1/2 of 3 percent sales tax	Distribution as follows:		144.020
	State Road Fund	74 percent	See Table MF-106 for authorized distribution.		Collected by the Department of Revenue. Constitution Art. 4 §30(b)(2)
	State Transportation Fund	1 percent	For public transit and other transportation purposes.		Expended under direction and supervision of the Highway and Transportation Commission. Constitution Art. 4 §30(b)(2)
	Incorporated Cities and Towns	15 percent	See Table MF-106 for authorized distribution.		(Same distribution formula as motor fuel.) Constitution Art. 4 §30(b)(2)
	County-Aid Road Trust Fund	10 percent	See Table MF-106 for authorized distribution.		(Same distribution formula as motor fuel.) Constitution Art. 4 §30(b)(2)
			1/2 of additional 1 percent sales tax		Distribution as follows:
State Road Fund	75 percent	See Table MF-106 for authorized distribution.	Constitution Art. 4 §30(b)(3)		
Incorporated cities and towns	15 percent	See Table MF-106 for authorized distribution.	Constitution Art. 4 §30(b)(3)		
County-Aid Road Trust Fund	10 percent	See Table MF-106 for authorized distribution.	Constitution Art. 4 §30(b)(3)		
NEBRASKA State Excise Tax on Motor Vehicles	Highway Trust Fund	All	See Table MF-106 for authorized distribution.	Collected by State Tax Commissioner.	77-1240.01
NEVADA Sales Tax	Carson City, Churchill Nye & White Pine counties	0.25%	Public Roads		A377.030

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New Development Tax	Clark County Washoe County (Impact Fee)	\$0.50/\$500 Based on number of service units in the new development	Construction, Maintenance of Roads. Capacity-only improvements on regional roads.		278.710 278B.230
Room Tax	Clark County	1.0%	Construction, maintenance of roads.		244.3351
NEW MEXICO					
Severance Tax on Natural Resources, Oil and Gas	Severance Tax Bonding Fund State Road Fund	All Appropriation	Debt service on severance tax bonds authorized by the legislature for a variety of projects, including some highway projects. Specific local road projects.	Severance tax rates are indexed to CPI. See appendix to Article 27 for authorizations from bond proceeds.	7-1-6.23; 7-27-8
NORTH CAROLINA					
3 percent Use Tax on Retail Value of Motor Vehicles	General Fund State Highway Trust Fund	\$170,000,000 Remainder	General purposes. See Table MF-106 for authorized distribution.		105-187.9 105-187.9
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
OKLAHOMA					
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

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4.5 percent Gross Receipts Tax on Vehicle Rentals of 28 days or less	State Highway Fund	All	Construction and maintenance of State highways.	Tax is in addition to use tax (Chapter 10-46) and retail sales and service tax (Chapter 10-45). Tax is in lieu of excise tax on new vehicles (§32-5B-17).	32-5B-20
3 percent Sales Tax on Purchase Price of Mobile Homes	Motor Vehicle Fund	15 percent	Defray costs of titling, registration and unusual use of the highway.		32-5-16.2
	County Highway Fund	85 percent	Construction and maintenance of county roads.	Retained by county in which collected.	32-5-16.2
TENNESSEE					
Environmental Assurance Fee: 0.4 cents per gallon	Petroleum Underground Storage Tank Fund	0.4 cents per gallon	To provide for the stability of the petroleum underground storage tank fund.	Any deposits to the fund which would result in the balance exceeding \$50,000,000 shall be transferred to the Highway Fund.	67-3-20007 68-215-110
Special Privilege Tax of 1 cent per gallon, and Export Tax of 0.0005 cent per gallon	Local Government Fund	\$12,017,000 annually	County roads and city streets.	\$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.	67-3-0006(b)
	State General Fund	2 percent	Administration.		67-3-0006(a)
	Highway Fund	Remainder	Construction and maintenance.		67-3-0006(a)
Coal Severance Tax	Counties	Net revenues after administrative costs	County highways and stream cleaning.	Collected by State Department of Revenue.	67-7-110
Mineral Severance Tax	County Road Fund	Net revenues after administrative costs	Construction, maintenance and repair of county road system.	Collected by State Department of Revenue.	67-7-201; 67-7-207
TEXAS					
6.25 percent Excise (Sales) Tax on Lube Oil used in Motor Vehicles	State Highway Fund	All	See Table MF-106 for authorized distribution.	Collected by State Comptroller on that portion of motor oils and lubricating oils consumed on public highways.	TAX 151.801
Lease Rental of State Highway Right-of-way and Air Space Rights	State Highway Fund	All	See Table MF-106 for authorized distribution.		6673a-1
UTAH					
4.75 percent Sales and Use Tax		1/16 percent of tax	Used for transportation projects.	Began July 1, 1997.	59-12-103
	Corridor Preservation Fund	\$500,000 per year	Used to fund loan applications made by Utah Department of Transportation at the request of local governments.	At least 50 percent of these funds shall be used for purposes mentioned.	59-12-103; 27-12-103.6

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2.5 percent Motor Vehicle rental tax	Department of Transportation	\$500,000 per year	Transferred to the Utah Department of Transportation for the State Park Access Highways Improvement Program.		59-12-103
		Remainder	The remaining revenues from the 1/16 percent of the sales and use tax shall be transferred to the Class B and Class C roads account.		59-12-103
	Centennial Highway Fund	1/64 percent tax rate	For sole use of costs of construction and reconstruction of State and Federal Highways		63-49-22
	Corridor Preservation Revolving Loan Fund	All	Used to fund loan applications made by Utah Department of Transportation at the request of local governments.	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.	59-12-1201; 21-12-103.6
VIRGINIA					
Sales Tax	Transportation Trust Fund	1/7 of total receipts	See Table MF-106 for authorized distribution.	Fund receives 1/2 percent of 3 1/2 percent sales tax.	58.1-638
WASHINGTON					
Public safety and education assessment on traffic fines and penalties.	Public Safety and Education Account	Appropriation	Traffic safety education, highway safety, and winter recreation parking		43.08.250
WYOMING					
4 percent Sales Tax on Propane, Butane, Liquefied Gas and Compressed Natural Gas	State Highway Fund	10 percent	Construction, maintenance and administration of State highways. (See Table MF-106)		39-15-111(e) 39-15-104
1 percent severance tax on surface coal and underground coal	State Highway Fund	All	Construction, maintenance and administration of State highways. (See Table MF-106)	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 2.25 percent subdistribution.	39-14-111(d)(iii) 39-14-801(c)(v) 39-14-111(f)(ii)
2 percent severance tax on crude oil, lease condensate and natural gas	State Highway Fund	1/3 of revenues	Construction, maintenance and administration of State highways. (See Table MF-106)	This distribution is effective until July 1, 2001 when these tax revenues will be distributed to the Severance Tax Distribution Account. See remarks below.	39-14-211(d)(iii) 39-14-801(c)(v)
Severance Tax Distribution Account	State Highway Fund	See remarks	Construction, maintenance and administration of State highways. (See Table MF-106)	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.	39-14-801(c)(v)