

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

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

TABLE MF-106  
STATUS AS OF JANUARY 1, 1998

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
<b>ALABAMA</b>				
Gasoline: 18 Cents	-	-	Rates shown composed of the following parts: 7¢ and 5¢ in §40-17-31; 4¢ in §40-17-220; 2¢ in §8-17-87 13¢ in §40-17-2; 4¢ in §40-17-220; 2¢ in §8-17-87 13¢ in §40-17-2; 4¢ in §40-17-220; In-State vehicles must pay annual flat fee in lieu of excise tax. Same as gasoline. Rates shown for gasoline, diesel and gasohol include 2 cents per gallon inspection fee.	See remarks
Diesel: 19 Cents	-	-		See remarks
LPG: 17 Cents	-	-		40-17-165
Gasohol: 18 Cents	-	-		See remarks
	2 cents (gasoline/diesel)		This represents the inspection fee.	
Department of Agriculture and Industries.....	Amount required	Refunds of inspection fee.		8-17-91
Agricultural Fund.....	\$2,100,000	Collection and administration of inspection fee.	Monthly payments of \$175,000.	8-17-91
	Net Revenue	Distributed as follows:		
Counties.....	13.87 percent	Construction, reconstruction, resurfacing, restoration, and rehabilitation.	Distributed equally among the counties.	8-17-91
State Public Road and Bridge Fund.....	\$4,907,772	For use in matching federal-aid discretionary funds.	Monthly payments of \$408,981.	8-17-91
Municipalities.....	2.76 percent	Planning, construction, maintenance and debt service.	Distributed as follows: 45.45 percent distributed equally and 54.55 percent based on population.	8-17-91
Public Road and Bridge Fund.....	Remainder	See authorized distribution below.		
	16 cents (gasoline), 17 cents (diesel/LPG)			
Department of Revenue.....	Amount required	Refunds of motor-fuel tax.	Only 15 cents per gallon of gasoline is refunded for agricultural use.	40-17-102
Department of Revenue.....	Appropriation	Collection and administration of tax.		40-17-13
State Department of Aeronautics.....	Tax on aviation use	Promotion of aviation.		40-17-31
Department of Conservation...	0.35 percent (gasoline)	To improve boating and boating facilities, seafood and salt water sports fishing.	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
	Net revenue	Distributed as follows:		
	13 cents (gasoline)		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
Counties and Municipalities.....	55 percent	Resurfacing, restoration, rehabilitation of roads, bridges and streets.	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
State Public Road and Bridge Fund.....	45 percent	See authorized distribution below.	(See State code §40-17-72; §40-17-223)	See remarks
State Public Road and Bridge Fund.....	3 cents (gasoline), 17 cents (diesel), 17 cents (LPG)	Distributed as follows:	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
Highway Sinking Fund.....	9/21	Debt service of bonds issued by Alabama Highway Finance Corporation.		40-17-72
Highway Sinking Fund.....	Amount Required	Debt service of bonds issued by Alabama Highway Finance Corporation.	To be used only to the extent that motor-vehicle license taxes and registration fees are insufficient to cover debt service on all bonds.	40-17-72

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

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

TABLE MF-106  
STATUS AS OF JANUARY 1, 1998

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
Counties.....	Amount Required	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.		40-17-72
Department of Conservation and Natural Resources.....	\$500,000	Construction, maintenance, and repair of public roads in the park system.		40-17-74.1
State Department of Transportation.....	Remainder	Administration, construction and maintenance of State highways.		40-17-72
<b>ALASKA</b> Gasoline: 8 Cents Diesel: 8 Cents LPG: None Gasohol: None	- - - -	- - - -	- - - -	43.40.010 43.40.010
State General Fund.....	All	Distributed as follows:	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.	43.40.010
Aviation Fuel Tax Account.....	Tax on aviation fuel	Aviation facilities.	60 percent of tax collected at municipally-owned or operated airports which is refunded to that municipality.	43.40.010(e)
Water Fuel Tax Account.....	Tax on watercraft fuel	Water and harbor facilities.		43.40.010(f)
Nonpublic Highway Use Account.....	Tax on snow vehicles	Trail staking and shelter construction and maintenance.	Receives proceeds from tax on motor fuel used in snow vehicles. Expenditures are made by Department of Transportation and Public Facilities.	43.40.010(j)
General Fund, Special Highway Fuel Tax Account.....	Remainder	Distributed as follows:		
	Amount required	Payment of valid motor-fuel tax refund claims.	Only 6 cents per gallon of the 8 cents tax are refunded for nonhighway use.	43.40.010(h)
	Appropriation	Highway and ferry construction, maintenance, administration and other highway-related activities.	Legislative appropriation for Department of Transportation and Public Facilities expenditures.	43.40.010(g)
<b>ARIZONA</b> Gasoline: 18 Cents Diesel: 27 Cents LPG: 18 Cents Gasohol: 18 Cents	- - - -	- - - -	- - - -	28-5606 28-5606 28-5606 28-5606
Motor Vehicle Division.....	Amount required	Refunds of tax.	Included in diesel is an additional 9 cent per gallon use fuel tax on motor carriers. (§28-5708)	28-6538
State Aviation Fund.....	Unclaimed refunds	Promotion of aviation.	Tax (5 cents a gallon) on fuel used for aviation purposes is eligible for refund if claimed within specified time limit of 12 months.	28-5611
Lake Improvement Fund.....	Determined by formula	Improvement of water recreational facilities, including administrative costs of DOT (1 percent).	The formula is based on a watercraft fuel use survey that is made every three years.	28-5616
Off-Highway Vehicle Recreation Fund.....	.55 percent	Informational and educational program on off-highway vehicle recreation, law enforcement, and facility development.		28-5617

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

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

TABLE MF-106  
STATUS AS OF JANUARY 1, 1998

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
Highway-User Revenue Fund.....	Net revenue	Distributed as follows:	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.	28-6538
Economic Strength Project Fund.....	\$1,000,000	Construction and maintenance of economic strength (highway) projects.	Used for highway projects that provide economic benefits to the State or to local jurisdictions.	28-6534
Arizona Highway Patrol Fund.....	\$12,500,000	Highway Patrol expenses.	From \$15,000,000 in FY 1997, appropriation declines to \$12,500,000 in FY 1998, and \$10,000,000 after July 1, 1999.	28-6537
State Highway Fund.....	Remainder	Distributed as follows:		28-6538
	50.5 percent	Distributed as follows:		28-6538
Counties (1.2 million population or more).....	minimum of 12.6 percent	Distributed as follows:		28-6538
	75 percent	For design, right-of-way purchase or construction of controlled access highways, arterial streets that are included in the regional transportation plan of the county and the state highway system.	Distributed to each county based on population.	28-6538
Counties (400,000 to 1.2 million population).....	25 percent	For design, right-of-way purchase or construction of controlled access highways, arterial streets that are included in the regional transportation plan of the county and the state highway system.	Distributed to each county based on population.	28-6538
State Highway Fund.....	maximum of \$5,000,000	Acquisition, construction or improvement of entry roads into State parks or roads in State parks.		28-6538
State Highway Fund.....	Remainder	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.	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.	28-6538
Counties.....	19 percent	Construction, improvement, maintenance of county highways or bridges; interest and redemption of county highway bonds.	Distributed to each county by the ratio of total sales of motor fuel within the county to total statewide sales.	28-6538
Incorporated Cities and Towns.....	27.5 percent	Improvement, construction, and maintenance of municipal streets and highways; associated administrative expenses; retirement of future issues of bonds for such purposes.	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.	28-6538
Cities (over 300,000 population)...	3 percent	Construction and right-of-way of streets.	Distributed to each city based on population.	28-6538
<b>ARKANSAS</b> Gasoline: 18.6 Cents Diesel: 18.6 Cents LPG: 16.5 Cents Gasohol: 18.6 Cents	- - - -	- - - -	Rates shown are composed of the following parts: 8.5¢ in §26-55-205(a); 1¢ in §26-55-205(b); 4¢ in §26-55-1002; 5¢ in §26-55-1201; 0.1¢ in §8-7-905 9.5¢ in §26-56-201(a)(1), 1¢ in (a)(2), 4¢ in (d); 2¢ in 26-56-502; 2¢ in §26-56-601; 0.1¢ in §8-7-905 7.5¢ in §26-56-301; 4¢ in §26-56-502; 5¢ in §26-56-601 Same as gasoline.	See Remarks See Remarks See Remarks See Remarks
Petroleum Storage Tank Fund.....	0.1 cent (gasoline/diesel)	Clean-up of tank spills.	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.	8-7-905

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

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

TABLE MF-106  
STATUS AS OF JANUARY 1, 1998

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
State Apportionment Fund.....	18.5 cents (gas/diesel), 16.5 cents (LPG)	Distributed as follows:	This is a common fund receiving motor-fuel and motor-vehicle revenues and distribution is made from combined revenues. (See Table MV-106)	27-70-203
Constitutional and Fiscal Agencies Fund .....	3 percent	Cost of general State government, including the cost of collection and administration of motor-fuel taxes.	Three percent of gross collection is deducted each month prior to distribution.	27-70-206
Interstate Motor- Fuel Tax Refund Fund.....	Amount required	Paying refunds for overpayment of motor-fuel taxes and special motor- fuel taxes by interstate users.	The estimated amount of refund is determined quarterly by the Director of the Department of Finance and Administration.	26-56-215
Gasoline Tax Refund Fund.....	Amount required	Gasoline tax refunds for agricultural use.	Certified by Commissioner of Revenues. Not to exceed \$2,500,000 during any fiscal year.	27-70-206
	1 cent	Distributed as follows:	Additional 1 cent tax on gasoline, gasohol and diesel.	27-70-103
State-Aid Road Fund (Counties).....	\$13,000,000	Construction, reconstruction, and improvement of roads on the State-aid road system (County).	Distributed among the 75 counties as follows: 25 percent on area, 25 percent on rural population, and 50 percent equally. Must be matched by 10 percent of county funds.	27-72-305
State Highway Special Construction Account.....	Remainder	Construction of roads and highways on the State highway system.		27-70-103
	Remainder	Distributed as follows:		
County-Aid Fund.....	15 percent	Construction, maintenance and administration of county roads.	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.	27-70-206
Municipal-Aid Fund.....	15 percent	Construction, maintenance and administration of municipal streets.	Distributed monthly among municipalities on population basis as per latest Federal census. 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.	27-70-206
State Highway and Transportation Department Fund.....	70 percent	Construction, maintenance and administration of State highways.		27-70-206
<b>CALIFORNIA</b>				
Gasoline: 18 Cents	-	-	-	Rev. & Tax. 7351
Diesel: 18 Cents	-	-	-	Rev. & Tax. 60050
LPG: 6 Cents	-	-	-	Rev. & Tax. 8651.5
CNG: 7 Cents	-	-	-	Rev. & Tax. 8651.6
Gasohol: 18 Cents	-	-	-	Rev. & Tax. 7351
Transportation Tax fund.....	All	Distributed as follows:	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. 8351
Motor-Vehicle Fuel Account.....	Amount required	Refunds, collection and administrative expenses of the State Board of Equalization and the State Controller's Office.		Rev. & Tax. 8352; Rev. & Tax. 8352.1
Aeronautics Account.....	Amount required	Refunds, pro rata share of Controller and the Board, administrative expenses of Division of Aeronautics; remainder distributed to public entities operating public use airports.	Refunds limited to 5 cents per gallon of motor-vehicle fuel used.	Rev. & Tax. 8352.3
Harbors and Watercraft Revolving Fund.....	Amount required	Administration, marine safety and education programs, and boating facility development.	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

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

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

TABLE MF-106  
STATUS AS OF JANUARY 1, 1998

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
Department of Food and Agriculture Fund.....	Amount required	\$500,000 for State administrative costs, \$1,000,000 for emergency detection, eradication, or research of agricultural plant or animal pests or diseases, each fiscal year. Balance paid to the counties as partial reimbursement for county expenses for carrying out agricultural programs authorized by the Agricultural Code that are supervised by the Department of Agriculture.	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
Off-Highway Vehicle Trust Fund.....	Amount required	For recreation or the pursuit of recreation for off-highway vehicle use.	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.	Rev. & Tax. 8352.6
Conservation and Enforcement Services Account.....	Amount required	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.	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.	Rev. & Tax. 8352.8
Highway-Users Tax Account.....	Remainder of Motor-Vehicle Fuel Account	Distributed as follows:	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.	Rev. & Tax. 2107.4; 8352, 8353, 9303
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 Lane Account.....	1.04 cents (gas)  \$1,000,000	Distributed as follows:  Projects that serve the functional needs of commuting bicyclists by separating bicycle traffic from motor-vehicle traffic.		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

TABLE MF-106  
STATUS AS OF JANUARY 1, 1998

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) 2.59 cents (LPG/CNG) 1.80 cents (diesel)	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
Counties.....	9 cents  11.5 percent	Distributed as follows:  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.		
Cities.....	Remainder  Appropriation Schedule	Distributed as follows:  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
Environmental Enhancement and Mitigation Program Fund.....	\$10,000,000	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.	Annual allocation until the year 2001. Local, State, and Federal agencies and nonprofit entities may receive grants.	Street & Hwy. 164.56
Seismic Safety Retrofit Account.....	Appropriation	To assess statewide seismic retrofit needs on publicly owned bridges, for research and development of solutions to structural seismic deficiencies, and for remedial projects.		Street & Hwy. 179.1; 179.8

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

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

TABLE MF-106  
STATUS AS OF JANUARY 1, 1998

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
Counties.....	See remarks	To match Federal funds.	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.	Street & Hwy. 182.9
Toll Bridge Seismic Retrofit Account.....	Appropriation	For seismic retrofit or replacement of bridges.	At least \$750,000,000 from the State Highway Account toward the total State contribution of \$875,000,000.	Street & Hwy. 188.5; 188.10
State Highway Account.....	Remainder	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.	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 proration 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.	Street & Hwy. 182; 185.5; 188; 191; 2108; 2561.5
<b>COLORADO</b> Gasoline: 22 Cents Diesel: 20.5 Cents LPG: 20.5 Cents Gasohol: 22 Cents	- - - -	- - - -	- - - -	39-27-102 39-27-202 39-27-202 39-27-102
Underground Storage Tank Fund.....	See remarks		Environmental response surcharge of \$25 per tank truckload of motor fuel shipped into the State.	8-20-206.5
State Treasurer.....	Amount required	Refund of motor-fuel tax.	Refund made by State Treasurer on voucher certified by the Department of Revenue.	39-27-103
Highway-Users Tax Fund.....	Net revenues	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.	43-4-203
Highway-Users Tax Fund.....	Appropriation	Collection and administration of motor-fuel tax and motor-vehicle fees.	Legislature appropriates from Highway-Users Tax Fund the amounts required for administration of motor-fuel tax laws.	39-27-112(2)(b); 39-27-215(2)
Highway Crossing Protection Fund.....	\$240,000	Highway grade crossing protection.	\$20,000 transferred per month. Under direction of Public Utilities Commission.	43-4-201(3) 43-4-205(2)
Office of Transportation Safety...	Appropriation			43-4-201(3)
Transportation Development Division....	Appropriation			43-4-201(3)
Department of Labor and Employment.....	Appropriation	Oil inspection costs.		43-4-201(3) 8-20-105
Administration.....	Appropriation	Telecommunications support.		43-4-201(3)
Department of Corrections.....	Appropriation	Costs of license plate production.		43-4-201(3)
Department of Revenue...	Appropriation	Highway-related programs.		43-4-201(3)
Department of Public Safety....	Appropriation	Highway-related programs.		43-4-201(3)
Department of Personnel.....	Appropriation	Administrative costs.		43-4-201(3)

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

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

TABLE MF-106  
STATUS AS OF JANUARY 1, 1998

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
Department of Local Affairs.....	Appropriation	Provision of disaster emergency services related to the transportation of hazardous materials.		43-4-201(3)
State Patrol.....	Appropriation	State police expense.	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
Port of Entry Authority.....	Appropriation	Operation of border inspection stations.		42-8-10
	4 cents (gasoline)			
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)
	11 cents (gasoline) 13.5 cents (diesel/LPG)	Distributed as follows:		
State Highway Bridge Repair Account.....	16 percent	Bridge repair and replacement.	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))	43-4-205(6)(a)
	Remainder		May include the balance of remaining funds from the State Highway Bridge Repair Account. (See above remarks.)	
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 CDOT.	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



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

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

TABLE MF-106  
STATUS AS OF JANUARY 1, 1998

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
<b>CONNECTICUT</b>				
Gasoline: 39 Cents	-	-	-	12-458
Diesel: 18 Cents	-	-	-	12-458
LPG: None	-	-	-	12-458
Gasohol: 38 Cents	-	-	-	12-458
State Comptroller.....	Amount required	Refunds of motor-fuel tax.	Scheduled to decrease by 3 cents on July 1, 1998.	12-459
Tax Department.....	Amount required	Collection, administration and auditing.		
Special Transportation Fund.....	Net revenues	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.	13b-61
	FY 1997 Appropriations			
Debt Service.....	\$371,520,000	Special tax and general obligation bonds.		
Department of Transportation.....	\$288,469,061	All operating expenses of Department of Transportation. See below for some included programs.	Includes funds from Federal agencies and nonhighway programs.	
	\$13,200,000	Highways and bridges.		
	\$60,916,177	Rail operations.		
	\$58,451,259	Bus operations.		
	\$2,639,900	Highway planning and research.		
Town-Aid 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.	13a-175b; 13a-175e
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.		
<b>DELAWARE</b>				
Gasoline: 23 Cents	-	-	-	30-5110
Diesel: 22 Cents	-	-	-	30-5132
LPG: 22 Cents	-	-	-	30-5132
Gasohol: 23 Cents	-	-	-	30-5110
Transportation Trust Fund,	All	Distributed as follows:	Managed by the Delaware Transportation Authority. Disbursements are subject to legislative appropriation. The fund also receives motor-vehicle fees, and tolls from the Delaware Turnpike. (See Table MV-106)	30-5119
Office of State Treasury.....	Amount required	Refunds of tax.	Transportation Trust Fund reimburses State Treasury for refunds paid.	30-5120; 2-1415
Municipal Street Aid Fund.....	Amount appropriated in the annual Bond and Capital Improvement Act.	Local city street improvements, right-of-way, police equipment, other transportation costs and related debt service.	Allocated to each municipality 40 percent on the basis of population, 60 percent on the basis of the mileage of streets maintained by the municipality.	30-5162; 30-5163
Delaware Transportation Authority.....	Remainder	To finance the costs of roads, highways and other transportation facilities.		30-5119

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

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

TABLE MF-106  
STATUS AS OF JANUARY 1, 1998

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
<b>DISTRICT OF COLUMBIA</b> All Motor Fuel: 20 Cents	-	-	-	47-2301
General Fund, District of Columbia.....	All	Distributed as follows:		47-2301
Highway Trust Fund	See remarks	Administration of Department of Transportation; construction and maintenance of bridges, roads, streets and alleys; expenses of the Department of Motor Vehicles; general purposes.	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.	
Metrorail/Metrobus Account.....	See remarks	Mass transit operations, maintenance, debt service, and construction.	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.	1-2466
General Fund, District of Columbia.....	Remainder	Administration of Department of Transportation; construction and maintenance of bridges, roads, streets and alleys; expenses of the Department of Motor Vehicles; general purposes.	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.	47-2301
<b>FLORIDA</b> Gasoline: 13.0 Cents Diesel: 25.0 Cents LPG: 16.0 Cents CNG: 16.0 Cents Gasohol: 13.0 Cents (Variable).....	- - - - -	- - - - -	2¢ in Constitution Article 12 §9; 1¢ in §206.41(1)(b); 1¢ in §206.41(1)(c); 9¢ in §206.41(1)(g) 4¢ in §206.87(1)(a); 1¢ in §206.87(1)(b); 6¢ in §206.87(1)(c); 5¢ in §206(1)(d); 9¢ in §206.87(1)(e) 4¢ in §206.877(8); 1¢ in §206.877(8); 6¢ in §206.877(8); 4.6¢ in §206.877(8) Same as LPG. Same as gasoline.	See Remarks See Remarks See Remarks See Remarks See Remarks
Ninth-Cent Fuel Tax Trust Fund.....	1 cent (diesel/LPG/CNG). [ optional 1 cent tax on gasoline/gasohol].	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). [ optional 1 to 11 cents tax on gasoline/gasohol].	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

TABLE MF-106  
STATUS AS OF JANUARY 1, 1998

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
	5.0 cents diesel/LPG/CNG. [ see remarks for gasoline/gasohol]	Distributed as follows:	This is the SCETS tax. Local option tax on gasoline and gasohol. Diesel/LPG/CNG portion is mandatory. Rate varies based on "Ninth Cent Fuel Tax" and local option tax imposed. This is the SCETS tax. Rate varies based initially on the 1 cent "ninth cent fuel tax" and the 1 cent to 11 cents "local option fuel tax" imposed in each county and then annually adjusted. See above.	206.41(1)(f); 206.608; 206.87(1)(d)
Department of Revenue.....	Amount required	Refunds.	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.	206.41(5)
General Revenue Fund.....	7.3 percent	Service charge for general State government expenses, and the review of agency budgets and programs.		336.021; 215.20
State Transportation Trust Fund.....	Remainder	State highway construction, maintenance and other transportation purposes.	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 14.3 percent must be allocated to public transportation projects.	206.46; 206.608
	2 cents	Distributed as follows:	Identified as "Constitutional Fuel Tax." Also known as the "second gas tax".	206.45; 206.47 Art XII §9(c)(4)
State Board of Administration.....	Amount required	Administrative expenses.	Charged to the accounts of the 67 counties using the above formula.	206.47
	Amount required	Debt service for obligations secured by "Constitutional Fuel Tax."		206.47
	Remainder	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.	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.	206.47 Art XII §9(c)(4)
	1 cent	Distributed as follows:	Identified as "county fuel tax."	206.45; 206.60
Department of Revenue.....	Amount required	Refunds, administrative and collection expenses.	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.	206.60
General Revenue Fund.....	7.3 percent	Service charge for general State government expenses, and the review of agency budgets and programs.		206.60; 215.20
Board of County Commissioners.....	Remainder	For maintenance and construction of roads and bridges or other transportation purposes within the county.	Distributed monthly among the 67 counties using the formula: 1/4 area, 1/4 population and 1/2 collections within the county.	206.60; 206.625
	1 cent	Distributed as follows:	Identified as "municipal fuel tax."	206.41; 206.605
Department of Revenue.....	Amount required	Refunds and collection expenses.	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.	206.605
General Revenue Fund.....	7.3 percent	Service charge for general State government expenses, and the review of agency budgets and programs.		206.605; 215.20
Revenue Sharing Trust Fund for Municipalities.....	Remainder	Distributed along with other monies to cities to be used for transportation purposes.	Distributed monthly on basis of 1/3 population ratio, 1/3 sales tax ratio and 1/3 cities' revenue raising ability ratio.	206.605; 218.245
	Remainder (9 cents)	Distributed as follows:	Variable component distribution and identified as "fuel sales tax".	206.41; 206.87
Department of Revenue.....	Amount required	Refunds.	Farmers, commercial fisherman, 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.	212.41
General Revenue Fund.....	7.3 percent	Service charge for general State government expenses, and the review of agency budgets and programs.		206.606; 215.20

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

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

TABLE MF-106  
STATUS AS OF JANUARY 1, 1998

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
Department of Environmental Protection...	\$7,550,000	Distributed as follows:		206.606(1)(a)
Marine Resources Conservation Trust Fund.....	\$1,250,000	Boating-related activities.		206.606(1)(a)
Aquatic Plant Control Trust Fund.....	\$6,300,000	Aquatic weed control.	At least \$1 million allocated each year to eradication of melaleuca.	206.606(1)(a)
Game and Fresh Water Fish Commission, State Game Trust Fund.....	\$1,250,000	Recreational boating activities, freshwater fisheries management and research.		206.606(1)(b)
Board of Regents.....	\$1,500,000	Research issues related to urban transportation problems.		206.606(1)(c)
State Transportation Trust Fund.....	Remainder	Distributed as follows:	Under the direction of the State Department of Transportation. This fund also receives certain motor-vehicle revenues. (See Table MV-106)	206.606
Right-Of-Way Acquisition and Bridge Construction Trust Fund.....	\$115,000,000	Purchase of right-of-way and construction of bridges.	The annual transfer is 6 percent to a maximum of \$115 million.	206.46(2)
	\$25,000,000	Priority use for completion of Interstate highway system.	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.	320.20
	\$15,000,000	To fund the Florida Seaport Economic and Development Program.	This distribution comes out of motor-vehicle registration receipts.	320.20; 311.07(3)(b)
State Department of Transportation.....	Remainder	Construction, maintenance, and administration of State highways, economic development road projects, and public transportation projects.	Through fiscal year 2000, a minimum of 14.3 percent must be allocated to public transit projects. Beginning in fiscal year 2001, the minimum is raised to 15 percent.	206.606; 206.46
<b>GEORGIA</b> Motor Fuel: 7.5 Cents Aviation Fuel: 1 Cent	- -	- -	The State also imposes a "Second Motor-Fuel Tax", a 3 percent sales tax assessed on the retail price of all motor fuels used on highways. (See Table S-106)	91A-5003 91A-5003
Revenue Department.....	Amount required	Refund of motor-fuel tax, collection and administration expenses.		
Transportation Trust Fund.....	See remarks	Construction, maintenance, and operation of transportation facilities.	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.	Constitution 2-1406(b)(2)
State General Fund.....	Net revenue	Distributed as follows:	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 "second motor-fuel tax" is counted as part of motor-fuel tax revenues. (See Table S-106)	Constitution 2-1406(b)(1)
Department of Transportation.....	Prior year's net revenue	Construction, maintenance and administration of highways, including matching Federal-aid funds.		95A-302
<b>HAWAII</b> Gasoline: 16 Cents Diesel: 16 Cents LPG: 11 Cents Gasohol: 16 Cents	- - - -	- - - -	- - - -	243-4 243-4 243-4 243-4
Department of Taxation.....	Amount required	Refunds of tax on fuel used for agricultural purposes.	Refunds of tax in excess of 1 cent per gallon.	243-4

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

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

TABLE MF-106  
STATUS AS OF JANUARY 1, 1998

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
State Airport Revenue Fund.....	Aviation gasoline tax	For construction, maintenance and operation of airports and air navigation facilities.		248-8
	Remainder	Distributed as follows:		
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.	248-8
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.	248-8
	Remainder	Distributed as follows:		
State General Fund.....	5 percent	To defray prorated estimate of central service expense to the State Highway Fund.	Five percent of gross receipts and deposits in State Highway Fund after deducting for debt service needs.	36-28
State Highway Fund.....	Remainder	Construction, maintenance and administration of State highway system, and service on bonds issued to finance highway projects.	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)	243-6
<b>IDAHO</b>				
Gasoline: 25 Cents	-	-	-	63-2405
Diesel: 25 Cents	-	-	-	63-2416
LPG: 18.1 Cents	-	-	-	63-2424
Gasohol: 22.5 Cents	-	-	-	63-2405
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.	63-2412; 63-2418
State Refund Account.....	Amount required	Refunds of tax for nonhighway use; collection and administrative costs.	An amount sufficient to pay current refund claims.	63-2412; 63-2418
State Aeronautics Fund.....	Aviation fuel tax	Promotion of aviation.	4.5 cent tax on jet fuel and 5.5 cent tax on general aviation fuel.	63-2412
Railroad Grade Crossing Protection Account.....	\$250,000	Construction and improvement of railroad grade crossings.		63-2412
Local Bridge Inspection Account.....	\$100,000	Inspection of bridges by local governments.	To match Federal bridge inspection funds.	63-2412
	Remainder	Distributed as follows:		
Waterways Improvement Fund.....	1.28 percent (gasoline/gasohol)	Construction and improvement of boat ramps and moorings; creation and improvement of parking areas for boating purposes; and promotion of safety, search and rescue.	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.	63-2412
Off-Road Motor-Vehicle Fund.....	1.28 percent (gasoline/gasohol)	Development of snowmobile trails inside and outside of State park areas.	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.	63-2412

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

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

TABLE MF-106  
STATUS AS OF JANUARY 1, 1998

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
Parks and Recreation Capital Improvement Fund....	0.44 percent (gasoline/gasohol)	Road improvements to and within State parks.		63-2412
Highway Distribution Account.....	Remainder	Distributed as follows:	This is a common fund receiving net motor-fuel and motor-vehicle revenues. Distribution is made from the combined revenues. (See Table MV-106)	63-2412; 63-2418
Restricted Highway Fund.....	4 cents	Distributed as follows:	Fund receives revenue from all fuel taxes in excess of 21 cents per gallon.	40-701
State Highway Account.....	50 percent	Construction, repair and maintenance of roads, highways, bridges, and railroad crossings.		40-701A
Cities, Counties and Highway Districts.....	50 percent	Construction, repair and maintenance of roads, highways, bridges, and railroad crossings.		40-701A
	Remainder	Distributed as follows:		40-701
Cities, Counties and Highway Districts.....	35.77 percent	Construction and maintenance of road and streets.	\$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.	40-701, 40-709
State Highway Account.....	58.83 percent	Construction, reconstruction and maintenance of State highways, including State highways in cities.	Administered by Idaho Transportation Department. 0.5 percent may be used to purchase recycled glass and rubber for road material.	40-701
Law Enforcement Account.....	5.4 percent	Enforcement of State highway and motor-vehicle laws.	Paid to Idaho Department of Law Enforcement.	40-701
<b>ILLINOIS</b>				
<b>Gasoline: 19 Cents</b>	-	-	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.	35:505/2, 2a, 8a
<b>Diesel: 21.5 Cents</b>	-	-		35:505/2
<b>LPG: 19 Cents</b>	-	-		35:505/2
<b>Gasohol: 19 Cents</b>	-	-		35:505/2
			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.	35:505/13a(2) 35:505/13a.4
Motor-Fuel Tax Fund.....	All	For expenditures or Distributed as shown below:	This fund also receives a portion of revenues from the 6.25 percent sales tax. (See Table S-106)	35:505/8
State Construction Account Fund.....	2.5 cents (diesel)	See below.		35:505/8
State Boating Act Fund.....	\$5,040,000	Administering boat registration, boat safety education and enforcement, including construction and improvement of boating facilities.	This fund receives \$420,000 monthly. Expenditures made by the Department of Conservation.	35:505/8
Grade Crossing Protection Fund.....	\$18,000,000	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.	Fund receives \$1,500,000 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 1999, \$1,500,000, and \$750,000 in FY 2000 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.	35:505/8

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

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

TABLE MF-106  
STATUS AS OF JANUARY 1, 1998

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
Department of Revenue.....	Remainder Amount required	Distributed as follows: Collection, administration and refunds of motor-fuel tax.		35:505/8
Department of Transportation.....	Amount required	Costs of supervising use of motor-fuel tax funds. Apportioned to municipalities, counties and road districts.		35:505/8
Vehicle Inspection Fund.....	\$25,000,000	Administration of Vehicle Emissions Inspection Law.	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.	35:505/8
Audit Expense Fund....	Amount required	Expenses associated with audits.	Estimated cost of audit transferred from Motor Fuel Tax Fund, Motor Vehicle Theft Prevention Fund, The Road Fund, State Construction Fund, Transportation Regulatory Fund, The Vehicle Inspection Fund, et. al. Any excess funds remaining after audit returned to original fund.	30:105/6z-27
Court of Claims.....	Amount required	Amounts ordered paid by the Court of Claims.		35:505/8
Municipalities.....	Remainder	Distributed as follows:	Amount distributed by formula and represents approximately the net revenues of 5.5 cents.	35:505/8
	41.6 percent	Distributed as follows:	Distributed by Department of Transportation.	
	49.10 percent	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.	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.	
Counties (Over 1,000,000 population).....	16.74 percent	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.	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
Counties (Under 1,000,000 population).....	18.27 percent	See authorized distribution for counties over 1,000,000 population.	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.	35:505/8
Road Districts.....	15.89 percent	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.	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 "Road District" means any road district including: County unit road districts, park districts, forest preserve districts and conservation districts. The term "Township and District Road" means any road in township or district system including roads maintained in park districts, forest preserve districts and conservation districts.	35:505/8
State Construction Account Fund.....	58.4 percent 37 percent	Distributed as follows: Used exclusively for the construction, reconstruction and maintenance of the State-maintained highway system as appropriated by the General Assembly.	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
Road Fund, Department of Transportation.....	63 percent	Distributed as follows:	This fund also receives certain motor-vehicle revenues. (See Table MV-106)	35:505/8
Secretary of State.....	Appropriation	Collection of motor vehicle, driver license and related fees.	Appropriation limited to fiscal year 1994 appropriation level (\$130,500,000).	30:105/8.3

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

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

TABLE MF-106  
STATUS AS OF JANUARY 1, 1998

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
State Treasurer .....	Amount required	Debt service on State highway and transportation bonds.		30:105/8.3
Department of State Police.....	Appropriation	Not to exceed 40 percent of the operational costs of the division of state troopers.	Appropriation limited to fiscal year 1994 appropriation level (\$52,600,000). General Fund also supports Department of State Police.	30:105/8.3; 30:105/5g
Department of Central Management Services.....	Appropriation	Services rendered the Department of Transportation for group insurance premiums.		30:105/8.3
Court of Claims .....	Appropriation	Payment of court awards and ordinary and contingent expenses.		30:105/8.3
Department of Transportation.....	Remainder	Construction, reconstruction, improvement, repair, maintenance, operation, and administration of highways.		30:105/8.3
<b>INDIANA</b> Gasoline: 15 Cents Diesel: 16 Cents LPG: None Gasohol: 15 Cents	- - - -	- - - -	- - - -	6-6-1.1-201 6-6-2.5-28 6-6-2.1-203 6-6-1.1-201
Fish and Wildlife Fund.....	Taxes on marine use	Protecting and propagating game, fish, and birds in Indiana. Operating expenses of Department of Natural Resources.	Also receives revenues from other sources. This fund is controlled by the Department of Natural Resources.	6-6-1.1-802;
	Motor Carrier Surtax	Distributed as follows:		
State Highway Fund.....	45.5 percent	See authorized distribution below.	Also includes 65 percent of motor-carrier fuel tax trip permits.	6-6-4.1-5
Motor-Vehicle Highway Account.....	45.5 percent	See authorized distribution below.	Also includes 35 percent of motor-carrier fuel tax trip permits and supplemental motor-carrier highway-user fee.	6-6-4.1-5
Motor Carrier Regulation Fund.....	9 percent	Motor-carrier regulation, auditing, and enforcement.	This fund is controlled by the Indiana Department of Revenue - Motor Fuel Tax Division.	6-6-4.1-5
	Motor Fuel Tax and Special Fuel Tax			
State Highway Road Construction and Improvement Fund.....	6.67 percent (gasoline/gasohol)	Major road construction and rehabilitation. Lease payments to Indiana Transportation Finance Authority (ITFA).	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.	6-6-1.1-801.5
Special Distribution Account.....	\$50,000,000	Distributed for road repairs as follows:	\$25,000,000 paid from motor-fuel tax (gasoline/gasohol) and \$25,000,000 paid from special fuels tax (LPG permits and diesel).	6-6-1.1-801.5; 6-6-2.5-68
Local Road and Street Account.....	30 percent	See description below.	(See State code §6-6-1.1-801.5; §6-6-2.5-68)	See remarks.
Cities and Towns.....	9.57 percent	See description below.	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)	See remarks.
Counties.....	20.43 percent	See description below.	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.
State Highway Fund.....	40 percent	See description below.	(See State code §6-6-1.1-801.5; §6-6-2.5-68)	See remarks.



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

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

TABLE MF-106  
STATUS AS OF JANUARY 1, 1998

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
	Remainder			
Highway Road and Street Fund.....	25 percent	Distributed as follows:	(See State code §6-6-1.1-802; §6-6-2.5-68)	See remarks.
Primary Highway System Special Account, State Highway Fund.....	55 percent	Engineering, land acquisition, construction, resurfacing, restoration, and rehabilitation of highway facilities.		8-14-2-3
Local Road and Street Account.....	45 percent	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.	Allocated to each county on the basis of each county's passenger car registrations to total passenger car registrations in the State. The suballocation between the county and cities within the county is as follows: (1) In counties having a population of 50,000 or more, 60 percent of the funds shall be distributed on the basis of population and 40 percent on the basis of the ratio of city and town street mileage to county road mileage, (2) In counties having a population of less than 50,000, using the same factors above, the percentages are 20 percent and 80 percent respectively.	8-14-2-4
Motor-Vehicle Highway Account.....	75 percent	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)	6-6-1.1-802; 6-6-2.5-68
State Department of Revenue.....	Amount required	Collection, administration and refunds of motor-fuel taxes.		6-6-1.1-803
Bureau of Motor Vehicles.....	Appropriation	Operating expenses.		9-2-1-1
Office of Traffic Safety.....	Appropriation	Education and improvement of public safety and traffic management.		8-14-1-3
Division of School Traffic Safety Education.....	Appropriation	Safety education program in schools.		8-14-1-3
State Police.....	Appropriation	Policing the highways of the State.	Represents one-half of State police appropriation.	8-14-1-3
	Remainder			
Cities and Towns.....	15 percent	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.	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.	8-14-1-3
Counties.....	32 percent	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.	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.	8-14-1-3
State Highway Fund.....	53 percent	Operation of the Department of Transportation. Construction, reconstruction, operation, maintenance, and control of State highways.	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.	8-14-1-3
<b>IOWA</b>				
Gasoline: 20 Cents	-	-	-	452A.3
Diesel: 22.5 Cents	-	-	-	452A.3
LPG: 20 Cents	-	-	-	452A.3
Gasohol: 19 Cents	-	-	-	452A.3
			Aviation fuel is taxed at 8 cents per gallon and jet fuel is taxed at 3 cents per gallon.	
Motor-Fuel Tax Refund Account.....	Amount required	Payment of refunds by Director of Revenue and Finance.		452A.77
Motor-Fuel Tax Administration Account.....	Amount required	Cost of collection and administration of tax by director of revenue and finance.	\$1,034,482 in FY 1997 (96 Acts, Ch. 1211).	452A.77

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

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

TABLE MF-106  
STATUS AS OF JANUARY 1, 1998

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
State Aviation Fund.....	Tax on aviation fuel	Upgrading airport facilities.	Aviation fuel is taxed at 8 cents per gallon and jet fuel is taxed at 3 cents per gallon	452A.82
State General fund	0.9 of 1 percent of motor fuel tax collected (less admin. cost and refunds)	For acquisition, development, and maintenance of recreation boating facilities	Represents the portion of full tax attributable to motor fuel use in watercraft	452A.84
Road Use Tax Fund.....	Net revenue	Distributed as follows:	This is a common fund receiving collections from motor-fuel taxes, motor-vehicle registration and other fees, vehicle sales and use tax, and excise tax on auto rentals. (See Tables MV-106 and S-106.)	452A.79
Department of Transportation:		Allocation as follows:	Only DOT costs which are related to highway costs are payable from the Road Use Tax Fund. All other DOT costs are payable from general fund appropriation.	
(1) License Plates.....	Amount required	Payment of labor and materials required for production of license plates, decals, emblems and other related material.	Estimated \$2,600,000 in FY 1997.	312.2(6)
(2) Traffic Safety Improvements.....	0.5 percent of Road User Tax Fund	County, city and State traffic improvement projects.	Estimated \$4,201,000 in FY 1997.	312.2(16)
(3) Recreational Trails.....	\$1,000,000	Acquiring, constructing and improving recreational trails.		312.2(18)
(4) Registration.....	\$650,000	Providing county treasurers with data processing equipment and support for vehicle registration and titling.		312.2(21)
(5) Driver's License Suspensions.....	\$225,000	Cost of notice and personal delivery of service of driver license suspension, revocation or hearing.		321.211
(6) DOT Administration.....	Appropriation	Administration of the State DOT.	\$27,820,000 in FY 1997. (See 96 Acts, Ch 1218)	See remarks
Other State Agencies:				
Dept. of Personnel.....	Appropriation	Personnel services provided to State Department of Transportation	\$58,388 in FY 1997 Appropriation for providing personnel services for DOT (96 Acts, Ch. 1211)	
Dept. of Management.....	Appropriation	Highway Law Enforcement	\$56,000 in FY 1997 Appropriation for salaries, support, maintenance and misc. (96 Acts, Ch. 1211)	
Primary Road Fund:		Allocation as follows:		
(1) State parks and Institutional Roads.....	0.65 percent	Construction and maintenance of roads and parking facilities in State parks, institutions, area schools and State fairgrounds.		312.2(5)
(2) Services for Cities.....	\$500,000	To be used for paying expenses incurred by the DOT in providing certain specified services to cities.		312.2(5)
(3) State Primary Roads.....	\$7,100,000	Construction, maintenance and administration of State primary roads.		312.2(7)
(4) State Review Board.....	\$5,000	Payment of expenses of State functional classification review board.		312.2(10)
(5) State Primary Roads.....	\$4,400,000	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.	312.2(11)
Highway Grade Crossing Safety Fund.....	\$700,000	Safety studies at railroad crossing and installation of safety equipment.		312.2(5)

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

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

TABLE MF-106  
STATUS AS OF JANUARY 1, 1998

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
Highway Railroad Grade Crossing Surface Repair Fund.....	\$900,000	Surface maintenance and repair at railroad crossing sites.		312.2(5)
Living Roadway Trust Fund.....	\$250,000	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.	312.2(9); 312.2(12)
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.	312.2(11)
General Fund.....	25 cents per certificate of title	State general purposes.	To be taken from use tax.	312.2(13)
Revitalize Iowa's Sound Economy Fund.....	1.55 cents per gallon motor & special fuel	Highway projects that promote economic development.	Excludes aviation gasoline. To be distributed: 20/31 for primary roads, 1/31 for secondary roads, and 10/31 for city streets. (§315.4)	312.2(14)
Secondary Road Fund.....	0.45 cents per gallon motor & special fuel	Construction, maintenance and administration of secondary roads.		312.2(14A)
General Fund.....	4 percent of Use Tax collections	Public transit assistance.	Amount equal to 1/20 of 80 percent of revenue from use tax on motor vehicles, trailers, and motor-vehicle accessories and equipment. (See Table S-106)	312.2(15)
Motorcycle Rider Education Fund.....	\$1.00 per year of motorcycle license validity	Safety education of motorcycle riders.	To be taken from Use tax.	312.2(17)
County Bridge Construction Fund.....	\$2,000,000	Bridge construction and reconstruction.		312.2(18)
City Bridge Construction Fund.....	\$500,000	Bridge construction and reconstruction.		312.2(18)
Department of Public Safety.....	Appropriation	Highway law enforcement.		See remarks
Salary Adjustment Fund.....	\$436,700	Salary adjustments.	(96 Acts, Ch. 1217) FY 1997 Appropriations	See remarks
	Remainder	Distributed as follows:		
Primary Road Fund.....	47.5 percent	State highway construction, maintenance and administration.		312.2(1)
Counties.....	24.5 percent	County road construction, maintenance and administration.	Distributed among counties on the basis of 60 percent relative needs and 40 percent relative areas.	312.2(2)
Farm-to-Market Fund.....	8 percent	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.	312.2(3)
Cities.....	20 percent	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.	312.2(4)
<b>KANSAS</b>				
Gasoline: 18 Cents	-	-	-	79-34,141
Diesel: 20 Cents	-	-	-	79-34,141
LPG: 17 Cents	-	-	-	79-34,141
Gasohol: 18 Cents	-	-	-	79-34,141
Motor-Vehicle Fuel Tax Refund Fund.....	Amount required	Refunds of tax on motor fuel used for nonhighway purpose.	Most special fuel and LPG refunds are taken from daily receipts. Fund balance is maintained at \$1,000,000.	79-3461

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

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

TABLE MF-106  
STATUS AS OF JANUARY 1, 1998

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
State Highway Fund.....	Remainder 59.5 percent	Distributed as follows:  For construction and maintenance of the State highway system and administration of Department of Transportation and highway patrol.	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)	79-34,142; 68-2328(b)
Special City and County Highway Fund.....	40.5 percent	To counties and cities for road and street construction and maintenance. Distributed as follows:	Also receives allocation from Motor-Carrier Property Tax Fund. (See Table S-106)	79-34,142
County Equalization and Adjustment Fund.....	\$2,500,000	See remarks.	Distributions are to insure that the amounts received by counties from the Special City and County Highway Fund are not less than those previously received from State highway-user revenues. Transfers of \$625,000 in January, April, July and October are made to the fund for a total of \$2.5 million annually. Differences are made up on April 15 and remainder reverts back to the Special City and County Highway Fund.	79-3425c
Counties.....	Remainder 57 percent	Distributed as follows:  County highway purposes.	\$5,000 annually to each county. The revenues from 4 cents per gallon are apportioned 33 1/3 percent on proportion of money collected from vehicle registration fees, 33 1/3 percent on proportion of average daily vehicles miles exclusive of the interstate system, and 33 1/3 percent on proportion of total road miles. The remainder is apportioned 50 percent on motor vehicle registration fees and 50 percent on average daily vehicle miles traveled. 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.	79-3425c
Cities.....	43 percent	Funds to be used for streets and highways, except that a maximum of 10 percent can be used for construction, repair and maintenance of foot paths and bicycle trails within any city.	Apportioned on proportion of city population.	79-3425c
<b>KENTUCKY</b> Gasoline: 16.4 Cents Diesel: 13.4 Cents LPG: 15 Cents Gasohol: 16.4 Cents (Variable).....	- - - -	- - - -	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 axes) 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.	138.220; 224.823 138.220; 224.823 138.220 138.220; 224.823
State Treasurer.....	Amount required	Refunds for aviation, agriculture and boating use.		138.341; 138.344;
Petroleum Storage Tank Environmental Assurance Fund.....	1.4 cents	To assist petroleum tank owners in complying with Federal regulations on financial responsibility and in cleaning up contamination.	Rate is set quarterly, and may not exceed 1.4 cents per gallon.	224.60-140
State Road Fund.....	Remainder:	Distributed as follows:	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)	47.010
Finance and Administration Cabinet.....	Amount required	Interest and principal on general obligation highway bonds.		177.595
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

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

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

TABLE MF-106  
STATUS AS OF JANUARY 1, 1998

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
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
<b>LOUISIANA</b>				
Gasoline: 20 Cents	-	-	16¢ in §47:711; 4¢ in §47:820.1	See remarks
Diesel: 20 Cents	-	-	16¢ in §47:802; 4¢ in §47:820.1	See remarks
LPG: 16 Cents	-	-	12¢ in §47:802.3; 4¢ in §47:820.1	See remarks
Gasohol: 20 Cents	-	-	16¢ in §47:711; 4¢ in §47:820.1	See remarks
State Treasurer.....	Amount required	Refunds of tax.		Constitution Article 7 § 9
Transportation Trust Fund...	All	Distributed as follows:	After debt service requirements, funds are dedicated or appropriated for: construction and maintenance of roads and bridges of the State and Federal highway systems, statewide flood control program, ports, airports, mass transit, state police (for traffic services), and the Parish Transportation Fund.	Constitution Article 7 § 26
Transportation Infrastructure Model For Economic Development Account.....	4 cents	Highway and bridge construction projects that have been legislatively approved.		47:820.2
General Highway Fund.....	5 cents (gasoline)	Construction and maintenance of State highways and bridges.		47:727
Parish One Cent Gasoline Fund.....	1 cent (gasoline)	Parish road and street construction and maintenance, and assistance for public transit in New Orleans. Also for debt service of road bonds.	Distributed on basis of motor-fuel sales.	47:727
	1 cent (gasoline)	Distributed as follows:		
Bond Security and Redemption Fund.....	Amount required	Highway bond debt service.		47:727
General Highway Fund.....	Remainder	Construction and maintenance of State highways and bridges.		47:727
	1 cent (gasoline)	Distributed as follows:		
Long Range Highway Fund...	50 percent	Construction and maintenance of highways and bridges.		47:727
Lake Charles Harbor and Terminal District.....	5 percent	Debt service on outstanding bonds and operational expenses.		47:727

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

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

TABLE MF-106  
STATUS AS OF JANUARY 1, 1998

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
Port of New Orleans.....	45 percent	Distributed as follows: Debt service on outstanding bonds.		47:727
Port of New Orleans.....	Amount required			47:727
Port of New Orleans.....	Allocated	Up to \$500,000 of any balance after debt service requirements have been met.		47:727
Port of New Orleans.....	Remainder	Distributed as follows:		47:727
State Police Retirement Fund.....	30 percent			47:727
General Highway Interest and Bond Redemption Fund.....	70 percent			47:727
Bond Security and Redemption Fund.....	8 cents (gasoline), 16 cents (diesel) 12 cents (LPG)	Amount required for highway bond debt service. Remaining funds used for the following purposes:	State Bond Commission may issue revenue bonds pledged up to 4 cents of motor-fuel tax.	47:727; 47:802
Highway Priority Program.....	Appropriation	Identified high priority highway projects.		47:727; 47:802
Parish Transportation Fund...	Appropriation	Parish highway construction and maintenance, and public transit assistance.	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.	47:727; 47:802
Statewide Flood Control Program.....	Appropriation	Flood control projects.	Projects selected by committee and adopted by State legislature.	47:727
Parish Bridge Replacement Program.....	Appropriation	Repair of parish bridges.		47:727
Secretary's Emergency Fund.....	Appropriation	Louisiana Department of Transportation and Development identified emergency and priority highway projects.	Appropriation is not to exceed \$6,000,000.	47:727
<b>MAINE</b>				
Gasoline: 19 Cents	-	-	-	36-2903
Diesel: 20 Cents	-	-	-	36-3203
LPG: 18 Cents	-	-	-	36-3203
Gasohol: 19 Cents	-	-	-	36-2903
General Highway Fund, State Department of Transportation.....	All	Distributed as follows:	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.	23-1651; 36-3203
Department of Marine Resources and Boating Facilities Fund.....	2 percent of all motor fuel	Refunds and improvement of commercial fishing and recreational boating facilities.	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.	36-2903-A
Inland Fisheries and Wildlife, Snowmobile Trail Fund.....	0.5 percent of all motor fuel	Improvement of recreational snowmobiling.	Fund is distributed 10 percent to Inland Fish and Game, and 90 percent to Snowmobile Trail Fund.	36-2903-B
Other Agencies .....	Appropriation	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.	Includes the Department of Administration, Bureau of Public Improvements, Department of Finance and State Claims Board.	

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

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

TABLE MF-106  
STATUS AS OF JANUARY 1, 1998

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
Secretary of State, Motor-Vehicle Division.....	Appropriation	Administration, including collection and refund of motor-vehicle fees.		
State Police.....	Appropriation	Support of highway police.	50 percent of total operating cost.	
Local Road Assistance Program.....	See remarks	Assistance to local governments for maintenance of local roads and streets.	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.	23-1803-B
Department of Transportation.....	Appropriation	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.		
<b>MARYLAND</b> Gasoline: 23.5 Cents Diesel: 24.25 Cents LPG: 23.5 Cents Gasohol: 23.5 Cents	- - - -	- - - -	- - - -	TG 9-305 TG 9-305 TG 9-305 TG 9-305
Motor-Fuel Tax Division, State Comptroller.....	Amount required	Collection, administration and refunds of tax.		TG 2-1101; TG 2-1102
Transportation Trust Fund.....	Net revenues	Distributed as follows:		
Gasoline and Motor- Vehicle Revenue Account.....	5 cents (gasoline/LPG) 5.75 cents (diesel)  18.5 cents	See authorized distribution below:  Distributed as follows:	All motor fuel taxes in excess of 18.5 cents are distributed to this account.	TG 2-1103
Waterways Improvement Fund.....	0.3 percent	Improvement of waterways and facilities.		TG 2-1104
Fisheries Research and Development Fund.....	0.3 percent	Improvement of fisheries research and development.		TG 2-1104
General Fund.....	2.3 percent	Chesapeake Bay programs.		TG 2-1104
Gasoline and Motor- Vehicle Revenue Account.....	Remainder	Distributed as follows:	Also receives a portion of the corporation income tax and certain motor-vehicle revenue. (See Tables MV-106 and S-106.) Allocation made from combined revenues.	TG 2-1104; TR 8-402
Department of Transportation.....	70 percent	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.	Also receives certain motor-vehicle revenue. (See Table MV-106.)	TR 3-215
	30 percent	Distributed as follows:		
Baltimore City.....	See remarks	Debt service on City Transportation Bonds. Construction, reconstruction, and maintenance of highways of the city, and maintenance and construction of other transportation-related facilities; support of Police Department for traffic control.	Based on formula that guarantees a minimum of \$ 157,000,000 or 11.5% of total highway user revenues whichever is greater and an additional 11.5% of the incremental increase in the 30% allocation in fiscal years after 1997.	TR 8-403
Counties and Municipalities (other than Baltimore).....	Remainder	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.	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.	TR 8-403

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

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

TABLE MF-106  
STATUS AS OF JANUARY 1, 1998

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
<b>MASSACHUSETTS</b>	-	-	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).	64A-3A 64A-3A; 64E-4 64A-3A; 64E-4 64A-3A
Gasoline: 21 Cents	-	-		
Diesel: 21 Cents	-	-		
LPG: 9.5 Cents	-	-		
Gasohol: 21 Cents	-	-		
(Variable).....				
	special fuel revenues		Includes diesel and LPG.	
Cities and Towns, (Highway Fund).....	11.76 percent	See below.		64E-13
Highway Fund.....	Remainder	See below.		64E-13
	gasoline revenues	Distributed as follows:		
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
	70 percent	Distributed as follows:		
Infrastructure Fund.....	32.66 percent	Debt service, capital projects, and capital assistance funds for regional transit authorities.		29-20
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 1997 Appropriations			
Debt Service.....	\$252,478,451	Principal and interest on State highway debt.		
Board of Retirement.....	\$74,193,890	State employees' retirement system.		
Department of Revenue.....	\$4,915,474	Collection and administration of motor-fuel tax.		
Metropolitan District Commission.....	\$22,739,973	Maintenance and policing of boulevards and parkways in Greater Boston.		
Governor's Highway Safety Bureau.....	\$110,058	Matching funds for a Federal planning and administration grant.		
Executive Office of Public Safety.....	\$129,839,630	State police and law enforcement; motor-carrier safety assistance.		
Registry of Motor Vehicles.....	\$45,515,870	Collection and administration of motor-vehicle fees.		
Division of Insurance.....	\$2,017,164	Administration of motor-vehicle liability insurance and appeals on motor-vehicle liability policies.		
Executive Office of Transportation and Construction .....	\$285,265	Administration and planning of State Department of Transportation.		
Massachusetts Highway Department.....	\$85,074,372	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 MF-106  
STATUS AS OF JANUARY 1, 1998

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
Department of Environmental Management.....	\$451,761	Resource conservation and protection program, and recreation program.		
Office of the Treasurer and Receiver General.....	\$704,277	Administration.		
Department of Fisheries, Wildlife, and Environmental Law Enforcement.....	\$1,227,723	Administration and operations of the Division of Environmental Law Enforcement.		
Island Fisheries and Game Fund	0.15 percent (gasoline)	Operation and Administration of Division of Fisheries & Game		64A-13
Public Access Fund	0.15 percent (gasoline)	Operation and Administration of Department of Fisheries, Wildlife and Environmental Law Enforcement		64A-13
Marine Fisheries Fund	0.30 percent (gasoline)	Operation and Administration of Division of Marine Fisheries		64A-13
Environmental Law Enforcement Fund	0.30 percent (gasoline)	Operation and Administration of Division of Environmental Management		64A-13
Harbors and Inland Water Maintenance Fund	0.50 percent (gasoline)	Maintenance dredging and cleaning of harbors, inland waters and great ponds.		64A-13
<b>MICHIGAN</b> Gasoline: 19 Cents Diesel: 15 Cents LPG: 15 Cents Gasohol: 19 Cents (Variable).....	- - - -	- - - -	Rate may be adjusted by Commissioner of Revenue.	207.102 207.102 207.152 207.102
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
Miscellaneous Administration Grants.....	Appropriation	Cost of administration.		247.660
State Aeronautics Fund.....	Tax on aviation fuel	Development of aviation; improvement of aviation facilities.		259.34
Recreation Improvement Funds.....	2 percent (gasoline)  Remainder	Development of harbors and channels; regulation and control of boating; snowmobile trails and recreation projects.  Distributed as follows:	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.	324.71106 324.71108
Rail Grade Crossing.....	\$3,000,000	Improvement, installation, and retirement of new or existing safety devices at rail grade crossings.	Not more than \$3,000,000 is appropriated annually.	247.660
Critical Bridge Fund.....	\$3,000,000	Debt service on State Transportation Commission bonds.	Not less than \$3,000,000 is appropriated annually.	247.660
Critical Bridge Fund.....	\$5,250,000	Improve or reconstruct existing bridges or for construction of bridges to replace existing bridges in whole or in part.		247.661b

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

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

TABLE MF-106  
STATUS AS OF JANUARY 1, 1998

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
Transportation Economic Development Fund.....	\$45,254,000	Road projects relating to the following categories. (a) Industries: agriculture, food processing, tourism, forestry, high technology research, manufacturing, or office centers. (b) Addition of county roads, city or village streets to the State trunk line system. (c) Reduction of congestion on county primary and city major streets within urban counties. (d) Development within rural counties on county rural primary roads; major streets within villages and cities with a population of less than 5,000.	Receives additional revenues from an increase in driver's license fees.	247.660
Local Program Fund.....	\$33,000,000	See purposes and distributions below.	Not less than \$20,000,000 is appropriated annually.	247.660
Comprehensive Transportation Fund.....	10 percent	For public transportation in order of priority as follows: (a) For payment of principal and interest on notes or bonds issued for comprehensive transportation. (b) Costs of administration of the Comprehensive Transportation Fund. (c) The balance for formula operating assistance, new small bus and specialized services, intercity passenger and freight transportation, and specific line item appropriations.	Fund distributed as follows: 70 percent for formula operating assistance - per formula percentage of eligible operating expenses less Federal operating grant. 20 percent for public transportation purposes. 10 percent for intercity passenger and intercity freight transportation purposes.	247.660
	Remainder	Distributed as follows:	Not less than 1 percent for nonmotorized transportation facilities.	
Local Program Fund.....	60.9 percent	See purposes and distributions below.	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.)	247.660
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 therefor.	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
	Remainder	Distributed as follows:		247.662

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

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

TABLE MF-106  
STATUS AS OF JANUARY 1, 1998

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
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 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 parkways.	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 parkways. Michigan Transportation Funds for local roads construction not to exceed 50 percent of the construction costs. 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
Incorporated Cities and Villages.....	35.8 percent	Distributed as follows:		247.661e
	Allocation	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.	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.	247.663
	Remainder	Distributed as follows:	Not more than 10 percent per annum for administrative expenses. Permissive transfers: 40 percent of funds transferable from major to local, 25 percent by resolution, additional 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.	247.663
Major Street Fund.....	75 percent	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.	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.	247.663
Local Street Fund.....	25 percent	Debt service on bonds issued under Act 175, 1952 as amended. Maintenance, improvement, construction, acquisition, and extension of local street system.	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.	247.663
<b>MINNESOTA</b> Gasoline: 20 Cents Diesel: 20 Cents LPG: 15 Cents Gasohol: 20 Cents	-	-	-	296.02 296.025 296.0261 296.02
Highway-User Tax Distribution Fund.....	All	Distributed as follows:	This fund also receives revenue from motor-vehicle registration fees. (See Table MV-106) The distribution shown is from combined revenues.	Constitution Art. 14 §5
Gas Tax Collection and Refunds Account.....	Amount required	Costs of collection and refunds of motor-fuel tax.		16A.60

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

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

TABLE MF-106  
STATUS AS OF JANUARY 1, 1998

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
Department of Natural Resources.....	See remarks		The department receives motor-fuel and motor-vehicle receipts, which it deposits in the following dedicated accounts.	
Water Recreation.....	1.5 percent	Boating facilities, water improvement, park development, and boat and water safety.	Intended to represent fuel used in motorboats.	296.16; 296.421
Snowmobile Trails and Enforcement.....	0.75 percent	Construction and maintenance of snowmobile trails, and administration of snowmobile safety programs.	Intended to represent fuel used in snowmobiles. Also receives proceeds from snowmobile registrations.	84.83; 296.16
All-Terrain Vehicle.....	0.15 percent	Construction and maintenance of trails, grants-in-aid to local safety programs.	Intended to represent fuel used in all-terrain vehicles. Also receives proceeds from all-terrain vehicle registrations.	84.927; 296.16
Off-Road Vehicles....	0.164	Construction and maintenance of trails, grants-in-aid to local safety programs.	Intended to represent fuel used in off-road vehicles. Also receives proceeds from off-road vehicle registrations.	84.803
Off-Highway motorcycles	0.046	Construction and maintenance of trails, grants-in-aid to local safety programs.	Intended to represent fuel used in Off-Highway motorcycles. Also receives proceeds from Off-Highway motorcycle vehicle registrations.	84.797
State Forest Road.....	0.116 percent	Management and maintenance of forest roads.	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.	296.16; 296.421
	Remainder	Distributed as follows:		
	95 percent	Distributed as follows:		Constitution Art. 14 §5
Trunk Highway Fund.....	62 percent	Debt service on trunk highway bonds. Construction, maintenance and administration of trunk highway system and support of State patrol.	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)	Constitution Art. 14 §5
County-State Aid Highway Fund.....	29 percent	Construction and maintenance of County-State Aid roads including roads in municipalities of less than 5,000 population.	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.	Constitution Art. 14 §5
Municipal-State Aid Street Fund.....	9 percent	Construction and maintenance of roads in municipalities of 5,000 or more population.	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.	Constitution Art. 14 §5
	5 percent	Distributed as follows:		161.081
Trunk Highway Fund.....	28 percent	Debt service on trunk highway bonds. Construction, maintenance and administration of trunk highway system and support of State patrol.		161.081
County-State Aid Highway Fund.....	64 percent	Construction of town bridges and roads. Repair and restoration of former trunk highways reverted to counties.	25 percent must be expended on town bridges. 47.5 percent must be transferred to towns for construction of town roads.	161.081
Municipal-State Aid Street Fund.....	8 percent	Repair and restoration of former trunk highways reverted to municipalities.		161.081

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

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

TABLE MF-106  
STATUS AS OF JANUARY 1, 1998

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
<b>MISSISSIPPI</b>				
Gasoline: 18.4 Cents	-	-	18¢ in §27-55-11	See remarks
Diesel: 18.4 Cents	-	-	18¢ in §27-55-313	See remarks
LPG: 17 Cents	-	-		27-59-11
Gasohol: 18.4 Cents	-	-	Same as gasoline.	See remarks
			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.	
Groundwater Protection Trust Fund.....	0.4 cent Environmental Protection Fee	Cleanup of underground storage tank leaks.	On July 1, 1997, the 0.4 cent environmental protection fee was reimplemented.	49-17-407
	11 cents (gasoline), 8 cents (diesel), 9 cents (LPG), 4.75 cents (other oil)	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.	27-5-101(ii)
State-Aid Road Fund.....	\$48,000,000	Construction and reconstruction of state-aid road system, and administrative costs of division.	\$4,000,000 distributed monthly. Allocated to counties on following basis: \$833.33 monthly to each county, remainder on statutory percentage basis.	27-5-101(a)(ii)(1); 27-65-75(4)
State Highway Fund.....	2 cents (gasoline)	Construction, reconstruction and maintenance of highways, or debt service on highway bonds.		27-5-101(a)(ii)(2)
State Highway Fund.....	Remainder	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.	27-5-101(a)(ii)(3)
	7 cents (gasoline), 10 cents (diesel), 8 cents (LPG), 6.4 cents (aviation gas), 1 cent (other oil)	Distributed as follows:	Also receives proceeds of 5.25 cents tax on jet fuel.	27-5-101(b)
State Highway Fund.....	20 percent	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.	27-5-101(b)(i)
State Tax Commission.....	Amount required	Refunds for nonhighway use.		27-5-101(b)(ii)
State Highway Fund.....	5 percent	Construction, reconstruction, and maintenance of highways, or debt service on highway bonds.		27-5-101(b)(iii)
Fisheries and Wildlife Fund.....	Appropriation	To defray expenses of the Department of Wildlife, Fisheries, and Parks.		27-5-101(b)(iv)
Aeronautics Commission Fund.....	6.4 cents (aviation gas)	Construction and improvement of airports.	Also receives proceeds of 5.25 cents tax on jet fuel. (See Table S-106)	27-5-101(b)(v); 27-5-101(d)
	Remainder	Distributed as follows:		
Transportation Department.....	9/14	Distributed as follows:	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.	27-5-101(b)(vi), 27-5-101(c)(iii)
Highway Bonds Sinking Fund.....	Amount required	Debt service on State highway bonds.	This allocation has priority over all others, but is deducted from the 9/14 State share. As of January 1, 1995, highway bonds are paid off.	27-5-101(c)(i)
County Road Protection Fund - Coast Counties.....	Amount required	Debt service on sea wall bonds, sea wall construction and maintenance (as road protection in coast counties).	Returned to Hancock, Harrison and Jackson Counties.	27-5-101(c)(ii)

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

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

TABLE MF-106  
STATUS AS OF JANUARY 1, 1998

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
Municipal-Aid Fund.....	\$1,000,000	Municipal streets and related usage.	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.	27-5-103
State Highway Fund.....	Remainder	State highway construction, maintenance, administration, and matching Federal aid.	1/3 of the 9/14 is designated for road construction.	27-5-101(c)(iv)
County Road Fund.....	5/14	Distributed as follows:		27-5-101(b)(vi)
Municipal-Aid Fund.....	See remarks	Municipal streets and related usage.	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.	27-5-103
County Road Fund.....	Remainder	Debt service for county roads and road districts; construction and maintenance of roads and bridges in counties.		27-5-101(b)(vi)
<b>MISSOURI</b> Gasoline: 17 Cents Diesel: 17 Cents LPG: 17 Cents Gasohol: 17 Cents	- - - -	- - - -	- - - -	142.025 142.372 142.372 142.025
Motor-Fuel Tax Fund.....	All	Distributed as follows:	Rates shown do not include inspection fee. (\$414.082)	
State Highways and Transportation Department Fund.....	\$9,204,000	City and county share of cost of collection and refunds of motor-fuel collections.	Represents monthly payments of \$767,000. This is a predetermined amount that is recalculated annually.	226-300
	Net revenue from first 11 cents	Distributed as follows:	Certain motor-vehicle revenues and other revenues are distributed in the same manner. (See Tables MV-106 and S-106).	
To incorporated cities and towns.....	15 percent	Construction, maintenance, policing, street lighting, street cleaning and service of debt incurred prior to the effective date of this section.	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)	Constitution Art. 4 §30(a)(2)
County-Aid Road Trust Fund.....	10 percent	Construction, reconstruction and maintenance of county roads.	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)	Constitution Art. 4 §30(a)(1)
State Highways and Transportation Department Fund.....	75 percent	Distributed as follows:	This is a common fund receiving motor-fuel, motor-vehicle, motor-carrier, and other revenues. (See Tables MV-106 and S-106.)	Constitution Art. 4 §30(b)(1)
	Appropriation	Collection costs and refunds of motor-fuel taxes, motor-vehicle receipts, etc.; highway-related activities of the Highway and Transportation Commission and Department of Public Safety, State Auditor, Treasurer, Secretary of State, Department of Consumer Affairs - Regulation and licensing, as well as employee retirement costs, workman's compensation, etc.		Constitution Art. 4 §30(b)(1)
State Road Fund.....	Remainder	Land acquisition, construction, reconstruction and maintenance of State highways and bridges, including municipal extensions thereof, State parks, public areas, State institutions, etc.	Expended under direction and supervision of Highway and Transportation Commission.	Constitution Art. 4 §30(b)(1)

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

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

TABLE MF-106  
STATUS AS OF JANUARY 1, 1998

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
To incorporated cities and towns.....	Remainder  15 percent	Distributed as follows:  See above.		Constitution Art. 4 §30(a)(2)
County-Aid Road Trust Fund.....	15 percent	See above.		Constitution Art. 4 §30(a)(1)
State Highways and Transportation Department Fund.....	70 percent	See above.		Constitution Art. 4 §30(b)(1)
<b>MONTANA</b> Gasoline: 27 Cents Diesel: 27.75 Cents LPG: None Gasohol: 27 Cents	- - - -	- - - -	Owners of LPG-powered vehicles pay an annual license fee.	15-70-204 15-70-321 - 15-70-204
Special Revenue Fund, State Treasury.....	All	For distribution by Department of Transportation as follows:		15-70-101
Department of Transportation.....	Amount required	Refunds.	60 percent refund for agricultural use.	60-3-201
Counties.....	Appropriation	Public transportation.	Department of Transportation allocates 50 percent to the counties, and 50 percent to cities and urban transportation districts.	7-14-102
Montana Local Technical Assistance.....	\$54,000	Local Technical Assistance Transportation program in Bozeman.		15-70-101
Counties.....	\$6,323,000	Construction, reconstruction, maintenance and repair of rural roads or to match Federal-aid funds.	Distributed 40 percent on population, 40 percent on mileage and 20 percent on area.	15-70-101
Incorporated Cities and Towns.....	\$10,389,000	Construction, reconstruction, maintenance and repair of city streets and alleys, or to match Federal-aid funds.	Distributed 50 percent on population and 50 percent on mileage.	15-70-101
State Highway Special Revenue Account.....	Amount required	The amount determined necessary to maintain a fund of \$100,000 for participation in railroad grade crossing protection projects.		15-70-102
Debt Service Fund, Highway Bond Account.....	Amount required	Interest and redemption of highway bonds and to maintain a debt service reserve.	By resolution of State board of examiners.	60-3-201
State Park Account.....	0.9 percent	Creation, improvement and maintenance of State parks where motorboating is allowed.	Ratio represents estimated portion of motor-fuel used to propel boats on State waterways.	60-3-201
Snowmobile Account.....	0.54 percent	Develop and maintain facilities which are open to public at no admission cost, to promote snowmobile safety, and control of noxious weeds.	Ratio represents estimated portion of motor-fuel used to propel snowmobiles on State public lands.	60-3-201
Aeronautic Account.....	0.04 percent	Develop, improve and maintain facilities which are open to public at no admission cost and to promote aviation safety.	Ratio represents estimated portion of motor-fuel used to propel aircraft within the State borders.	60-3-201
Off-Highway Vehicle Account.....	0.125 percent	Develop, improve and maintain facilities which are open to public at no admission cost and to promote off-highway vehicle safety.	Ratio represents estimated portion of motor fuel used off-highway within the State.	60-3-201

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

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

TABLE MF-106  
STATUS AS OF JANUARY 1, 1998

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
Highway Reconstruction Trust Account.....	Amount required	Plan, design and implement a program of reconstruction on Federal-aid System.	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.	60-3-216
State Department of Transportation.....	Remainder	Construction, maintenance and administration of highways.		60-3-201
<b>NEBRASKA</b> Gasoline: 24.6 Cents Diesel: 24.6 Cents LPG: See remarks Gasohol: 24.6 Cents (Variable).....	- - - -	- - - -	10.5¢ base §66-489; 11.6¢ var. §66-4,141; 2¢ city/cnty rd fund 66-4,145; 0.5¢ ethanol §66-1521 10.5¢ base §66-489; 11.6¢ var. §66-4,141; 2¢ city/cnty rd fund 66-670; 0.5¢ ethanol §66-1521 Permit required for all users. Same as gasoline.  Rates are composed of flat rate taxes of 10.5 cents and 2 cents, and variable excise tax (presently 11.6 and 2.0 cents). The larger variable rate tax is determined quarterly by the Department of Revenue 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 State Board Equalization and Assessment to insure an adequate Highway Cash Fund. The smaller variable rate tax is determined quarterly in a similar manner, and is intended to compensate for lost revenue caused by ethanol production incentive credits. Rates shown include a 0.6 cent "Petroleum Release Remedial Action Fee".	See remarks See remarks §66-685 See remarks
Petroleum Release Remedial Action Collection Fund.....	0.6 cent	Petroleum leak cleanup and restitution.	This represents the Petroleum Release Remedial Action Fee. The fee is suspended when the balance of the Petroleum Release Remedial Action Fund exceeds \$10,000,000. One half (0.3 cent) of the fee is reinstated when the balance falls below \$3,000,000, and the full 0.6 cent is reinstated when the balance falls below \$2,000,000.	66-1519
Highway Allocation Fund.....	2 cents	Distributed as follows:	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.)	66-4,148
City Road Funds.....	50 percent	Construction, maintenance, and administration of city streets.		66-4,148
County Road Funds.....	50 percent	Construction, maintenance, and administration of county roads.		66-4,148
Highway Trust Fund.....	Remainder	Distributed as follows:		66-499; 66-699
General Fund.....	Amount required	Refunds on motor fuel for export, Federal use, errors and losses.		66-499
Agricultural and Industrial Tax Credits.....	Amount required	See remarks.		66-4,124
Agricultural Alcohol Fuel Tax Fund.....	1.25 cents per gallon	Program for implementation of State agricultural alcohol industry for automotive fuels.		66-4,134
State Treasurer.....	Amount required	Principal and interest payments on State highway bonds.		Apportioned monthly.
Motor Fuel Tax Enforcement and Collection Cash Fund...	Appropriation	Collection, administration, and enforcement.		
Highway Allocation Fund, Highway Trust Fund.....	Remainder	Distributed as follows:		Also receives motor-vehicle excise tax revenue. (See Table S-106.)
Grade Crossing Protection Fund.....	\$360,000	For local grade crossing protection and the elimination of highway railroad crossings.	\$30,000 per month. See Table S-106 for additional revenues to this fund.	39-2215



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

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

TABLE MF-106  
STATUS AS OF JANUARY 1, 1998

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
Highway Cash Fund.....	Appropriation	Operating costs of public transportation systems.	Public transportation allocation not to exceed \$1,000,000 annually.	39-2215
	Remainder	Distributed as follows:		
Municipalities.....	23 1/3 percent	Construction, maintenance, administration, etc., of State roads under control of cities.	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.	39-2215
	23 1/3 percent	Distributed as follows:		
State-Aid Bridge Fund.....	\$384,000	Replacement of county bridges.	Funds matched by allocation from Department of Roads (see below).	39-847.01
Counties.....	Remainder	Construction, maintenance, administration, etc., of county roads and bridges.	Distributed monthly on the following basis: Rural population, 20 percent; total population, 10 percent; linear feet of bridges, 10 percent; rural motor-vehicle registrations, 20 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.	39-2215
	53 1/3 percent	Distributed as follows:		
State-Aid Bridge Fund.....	\$384,000	Replacement of county bridges.	Matches amount deducted from counties 23 1/3 percent.	39-847.01
Department of Roads (Highway Cash Fund).....	Remainder	Construction, maintenance, administration, etc., of State highways; public transportation assistance.	This fund receives net revenues from the variable excise tax on motor fuel, and certain motor-vehicle revenues. (See Table MV-106)	39-2215
<b>NEVADA</b>				
Gasoline: 24.75 Cents	-	-	17.65¢ in \$365.170; 3.6¢ in \$365.180; 1.75¢ in \$365.190; 1¢ in \$365.192; 0.75¢ in \$590.840	See remarks
Diesel: 27.75 Cents	-	-	27 cents in \$366.190; 0.75 in \$590.840	See remarks
LPG: 22 Cents	-	-	-	366.190
CNG: 21 Cents	-	-	-	366.190
Gasohol: 24.75 Cents	-	-	-	Same as gasoline.
			Rates shown do not include an additional 0.6 cent per gallon Petroleum Discharge fee on gasoline, diesel fuel, and heating oil. Some counties also assess an optional gasoline tax of up to 9 cents.	
County-City Regional Street and Highway Fund.....	9 cent Optional gasoline tax	Collection, administration and refunds of tax. Bond payments. Project construction of county regional outline. 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 4 cents, Clark 9 cents, Douglas 4 cents, Elko 4 cents, Esmeraldo 4 cents, Eureka 4 cents, Humboldt 6 cents, Lander 4 cents, Lincoln 4 cents, Lyon 9 cents, Mineral 6 cents, Nye 4 cents, Pershing 9 cents, Storey 4 cents, Washoe 4 cents, and White Pine 4 cents. If an incorporated city in the county does not become part of the regional plan for transportation, the city can receive their prorated share based on assessed valuation of city to county above.	373.030; 373.110
Petroleum Cleanup Trust Fund.....	Petroleum Discharge Fee	Cleanup of leaking underground petroleum tanks.	Additional 0.75 cent fee imposed on gasoline, diesel fuel, and heating oil.	590-840
	Motor Fuel and Special Fuel Taxes	Distributed as follows:		
Department of Taxation.....	Amount required	Refunds.		
Wildlife and Parks.....	Taxes on marine use	Improvement of boating facilities and water craft control.	These are considered excise taxes on motor fuel used in water craft.	365.535
County Airport Funds.....	Aviation Fuel Tax	County airport purposes and civilian air patrol.	By legislation action, a maximum amount of \$85,000 is transferred to civilian air patrol prior to disbursements to counties.	365.565
	Remainder	Distributed as follows:		

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

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

TABLE MF-106  
STATUS AS OF JANUARY 1, 1998

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
County Gasoline Tax Fund.....	3.6 cents (gasoline)	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 available Federal census; (c) 25 percent in proportion to road and street mileage (nonfederal-aid primary roads); 25 percent in proportion to vehicle mileage (nonfederal-aid primary roads). 2.35 cents allocated as above except that with in counties with incorporated cities, the formula is reapplied by an internal distribution to counties and cities. County area excludes city area.	365.550
County-City.....	1.75 cents (gasoline)	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 and incorporated cities within the county in the same ratio as the assessed valuation of property within the towns or incorporated cities within the county bears to the total assessed valuation of property within the county.	365.560
County-City.....	1 cent (gasoline)	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.	365.196
State Highway Fund.....	17.65 cents (gas) All (diesel/LPG)	Distributed as follows:	The State Highway Fund receives both motor-fuel tax and motor-vehicle revenues. (See Table MV-106.)	365.540; 366.700
Administration.....	Appropriation	Operation of the various divisions of the Department of Motor Vehicles and Public Safety.	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. Cost of administration and collection of the 27.75 cent special fuel tax, administered by the Carrier Division, Department of Motor Vehicles, is also limited by legislative appropriation made from the State Highway Fund.	481.083 408.235 366.13
State Highway Patrol.....	Appropriation  Remainder	Enforcement of traffic laws.  Distributed as follows:		481.083
Nevada Department of Transportation.....	State Highway Fund: 5 cents (gasoline)	Construction and maintenance of public highways.	This amount may not be used to purchase equipment.	365.540; 366.700
Nevada Department of Transportation.....	Motor Vehicle Fund: 5 cents (special fuel) (See remarks)	Construction, maintenance and administration of designated State highways and Federal-aid highways.		365.540; 366.700
<b>NEW HAMPSHIRE</b> Gasoline: 19.5 Cents Diesel: 19.5 Cents LPG: 18 Cents Gasohol: 19.5 Cents	- - - -	- - - -	18¢ in §260:32; 1.5¢ in §146-D:3 Same as gasoline.  Same as gasoline.  The gasoline, diesel, and gasohol rates shown include a 1.5 cent additional tax for the Oil Discharge and Disposal Cleanup Fund but do not include the additional tax for the Oil Pollution Control Fund, which is assessed on a broad range of petroleum products.	See remarks See remarks 260:52; 260:32 See remarks
State Treasurer.....	Amount required	Refunds of tax.		260:50
Aeronautical Fund.....	Tax on aviation fuel		Revenues are deposited into State Aeronautical Fund. Expenditures for air navigation facilities and airport construction must be authorized by Aeronautical Fund appropriations.	422:42
Fish and Game Department, and Department of Safety.....	Unrefunded tax on motorboat fuel	Promotion of safety on and development of water navigation facilities.	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.	260:60
State Overhead Charges.....	Amount required	All charges against Highway Fund for Department of Transportation, Department of Safety and Highway Safety Agency. Includes collection expenses.	Appropriation annually from the Highway Fund for general overhead State charges.	260:59

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

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

TABLE MF-106  
STATUS AS OF JANUARY 1, 1998

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
Oil Discharge And Disposal Cleanup Fund.....	1.5 cent (gasoline, diesel, gasohol)	Reimbursement for costs incurred in cleaning up oil discharges and disposals in the ground waters, surface waters and soils of the state.	The tax is suspended when the fund balance exceeds \$10,000,000 and reinstated whenever the fund drops below \$5,000,000.	146-D:3
State Highway Fund.....	18 cents	Distributed as follows:	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)	6:12; 260:59
	2 cents	Distributed as follows:		235:23-a
Highway and Bridge Betterment Account.....	88 percent	Highway construction, reconstruction and resurfacing; bridge construction, reconstruction and maintenance.	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.	235:23-a
Local Highway Aid Fund.....	12 percent	Local road construction, reconstruction, and maintenance.	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.	235:23-a
Department of Safety.....	Appropriation	State highway patrol.		
State Treasurer.....	Amount required	Interest and redemption of highway bonds.		6:13-b
Department of Justice.....	Amount required	Legal services for Department of Transportation.		228:75
State and Town Bridge Aid.....	Allocation	Construction and reconstruction of bridges on class II, IV and V highways, and matching Federal-aid funds.	Funds are matched by cities and towns.	234:10
State-Aid Construction and Reconstruction.....	Matched allotments	Construction and reconstruction of class II highways (State secondary system).	Expended under direction of Department of Transportation. Funds are allotted to, and matched by, cities and towns.	235:14
Highway Block Grant Aid (Cities and Towns).....	See remarks	Construction, reconstruction and maintenance of class IV and V highways (city streets and town roads).	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.	235:23
Department of Transportation.....	Remainder	Construction, maintenance, and administration of State highways.	An amount equal to 1/15 of the Beer Tax must be dedicated for litter control from existing revenues of the Department of Transportation.	6:12(f)
Highway Surplus Account.....	See remarks	Reallocation to highway purposes.	At close of fiscal year, unused appropriations and excess funds are deposited in this account.	228:11
<b>NEW JERSEY</b>				
Gasoline: 10.5 Cents	-	-	-	54:39-27
Diesel: 13.5 Cents	-	-	-	54:39-64.3
LPG: 5.25 Cents	-	-	-	54:39-27.1
Gasohol: 10.5 Cents	-	-	-	54:39-27
State Treasurer.....	Amount required	Refunds of tax.		54:39-73
Airport Safety Fund.....	Tax on aviation fuel	Airport safety.		54:39-71
Department of Commerce and Navigation.....	\$90,000	Construction, maintenance, and improvement of inland waterways.		54:39-74

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

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

TABLE MF-106  
STATUS AS OF JANUARY 1, 1998

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
Department of Transportation.....	\$2,000,000	Elimination of grade crossings.		54:39-72
Transportation Trust Fund.....	7 cents (minimum of \$280,000,000 per year)	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.	2.5 cents of motor-fuel tax is constitutionally dedicated to fund. 4.5 cents of motor-fuel tax is legislatively dedicated to fund. Distribution increases to 8 cents on 7/1/98 (\$320,000,000 minimum) and 9 cents on 7/1/99 (\$360,000,000 minimum). Fund also receives certain motor-vehicle registration and other fees (see Table MV-106). Fund also receives at least \$24,500,000 from contracts entered into with toll road authorities or other State agencies.	Constitution Article 8, §2, ¶4; 27:1B-20
State General Fund.....	Remainder	Subject to appropriation for highways or other purposes	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.	
<b>NEW MEXICO</b>				
<b>Gasoline: 18.875 Cents</b>	-	-	Scheduled to drop by one cent on July 1, 2003.	7-13-3; 7-13A-3
<b>Diesel: 19.875 Cents</b>	-	-		7-16A-13; 7-13A-3
<b>LPG: 6 Cents</b>	-	-	Scheduled to rise to 9 cents on January 1, 2000, and 12 cents on January 1, 2002.	7-16B-4
<b>Gasohol: 18.875 Cents</b>	-	-	Scheduled to drop by one cent on July 1, 2003.	7-13-3; 7-13A-3
	1.875 cents (gasoline, diesel, gasohol)		Gasoline, diesel and gasohol rates shown include the "Petroleum Products Loading Fee" of \$150.00 per 8,000 gallon load (1.875 cent per gallon). Rates will vary depending on the unobligated balance of the Corrective Action Fund. See below.	
			This is the Petroleum Products Loading Fee.	7-13A-3
Local Government Road Fund.....	0.5 cents	Maintenance, Construction and Improvement of local roads.	\$40.00 per 8000 gallons.	7-1-6.25
Corrective Action Fund.....	1.375 cents (remainder)	Cleanup of petroleum leakage.	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.	7-1-6.25; 7-13A-3
Gasoline Tax Suspense Fund.....	Amount required	Refunds.	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)	7-13-14
	Net diesel/LPG receipts (18 cents)			
Local Government Road Fund.....	11.11 percent	See above.		7-1-6.39
State Road Fund.....	88.89 percent	See authorized distribution below.		7-1-6.10
	Net gasoline/gasohol receipts (17 cents)	Distributed as follows:		
State Aviation Fund.....	0.26 percent	Construction and development of public airport facilities.		7-1-6.7
Motorboat Fuel Tax Fund.....	0.13 percent	Construction, improvement, and furnishing of boating and related facilities in the State.		7-1-6.8
	10.38 percent	Distributed as follows:		
Municipalities.....	90 percent	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.	7-1-6.9
Counties.....	10 percent	County general purposes.	Distributed among the counties in the proportion to sales outside incorporated municipalities.	7-1-6.9

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

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

TABLE MF-106  
STATUS AS OF JANUARY 1, 1998

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
County Government Road Fund.....	5.76 percent	County road purposes.	Distributed on mileage basis. Also receives certain motor-vehicle revenues. (See Table MV-106)	7-1-6.19
Municipalities.....	5.76 percent	Municipal road purposes.	Distributed on taxable gallonage basis.	7-1-6.27
Municipal Arterial Program.....	1.44 percent	Construction and reconstruction of urban extensions of rural state highways, and other streets determined by the State Highway Department.		7-1-6.28
State Road Fund.....	76.27 percent	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)	7-1-6.10
<b>NEW YORK</b> Gasoline: 22.65 Cents Diesel: 21.85 Cents LPG: 8 Cents Gasohol: 22.65 Cents (Variable).....	- - - -	- - - -	4¢ in TAX 284; 3¢ in 284-a; 1¢ in 284c; 0.05¢ in 284-d; 8.8¢ in 301-a; 5.8¢ in 301-j 4¢ TAX 282-a; 3¢ in 282-b; 1¢ in 282-c; 8.8¢ in 301-a; 5.05¢ in 301-j 4¢ in TAX 284; 3¢ in TAX 284-a; 1¢ in TAX 284c 4¢ in TAX 284; 3¢ in 284-a; 1¢ in 284c; 0.05¢ in 284-d; 8.8¢ in 301-a; 5.8¢ in 301-j  Rates shown include a flat rate of 8 cents (4 cents plus 3 cents plus 1 cent) for gasoline, diesel, gasohol, and LPG. A petroleum testing fee of 0.5 mill (0.05 cent) per gallon applies to gasoline. In addition, the State levies a Petroleum Business Tax (PBT) and a supplementary Petroleum Business Tax on gasoline, gasohol, and diesel. The basic rate is currently 8.8 cents, and the supplementary rate is 5.05 cents per gallon for diesel and 5.8 cents per gallon for all other fuels. Every January 1, the basic and supplementary rates are indexed based on the Refined Products category of the Producer Price Index.	See remarks See remarks See remarks 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
	5.8 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
	Remainder	Distributed as follows:		
Dedicated Mass Transportation Trust Fund.....	37 percent	See below.		TAX 301-j
Dedicated Highway and Bridge Trust Fund.....	63 percent	See below.		TAX 301-j
	8.8 cents	Distributed as follows:	This is the Petroleum Business Tax basic rate. Distribution does not apply to LPG.	
State General Fund.....	\$7,500,000	State general purposes.	\$625,000 per month.	TAX 312 TAX 171-a
	Remainder	Distributed as follows:		
State General Fund.....	12.4 percent	State general purposes.	Distribution changes to 10.7 percent on April 1, 1999.	TAX 312 TAX 171-a
Mass Transit Operating Assistance Account.....	19.5 percent	Operating assistance for metropolitan mass transportation.		TAX 312
	68.1 percent	Distributed as follows:	Distribution changes to 69.8 percent on April 1, 1999.	TAX 312

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

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

TABLE MF-106  
STATUS AS OF JANUARY 1, 1998

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
Dedicated Mass Transportation Trust Fund.....	37 percent	Construction, maintenance, and operation of mass transit facilities including vehicles. Debt service.		TAX 312 TAX 301-j
Dedicated Highway and Bridge Trust Fund.....	63 percent	See below.		TAX 312 TAX 301-j
Dedicated Highway and Bridge Trust Fund.....	4 cents (gasoline/LPG)	See below.		TAX 289-e; FIN 89-B
State General Fund.....	4 cents (diesel)	State general purposes.		TAX 289-e TAX 171-a
	3 cents	Distributed as follows:		TAX 282-b; TAX 284-a
Emergency Highway Reconditioning and Preservation Fund.....	12.5 percent	See below.	This amount is credited to the Reserve Account within the fund.	TAX 282-b; TAX 284-a; FIN 89
Emergency Highway Construction and Reconstruction Fund.....	12.5 percent	See below.	This amount is credited to the Reserve Account within the fund.	TAX 282-b; TAX 284-a; FIN 89-a
Dedicated Highway and Bridge Trust Fund.....	75 percent	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; preventive maintenance; engineering and administrative services of the Department of Transportation; and debt service.	Funds may also be appropriated for similar activities involving rail, port and aviation facilities. (State Finance 89-b).	TAX 289-e
	1 cent	Distributed as follows:		Tax 282c; Tax 284c
Emergency Highway Reconditioning and Preservation Fund.....	50 percent	State highway reconditioning and preservation, projects whose deferral would result in rapid deterioration of State highways.	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.	TAX 282-c; TAX 284-c
Emergency Highway Construction and Reconstruction Fund.....	50 percent	Design, acquisition, construction or reconstruction of State highways and parkways.	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.	TAX 282-c; TAX 284-c
<b>NORTH CAROLINA</b> Gasoline: 22.3 Cents Diesel: 22.3 Cents LPG: 22.3 Cents Gasohol: 22.3 Cents (Variable).....	- - - -	- - - -	§105-434; §105-449.16 Same as gasoline. Same as gasoline. Same as gasoline.	See remarks See remarks See remarks See remarks
	Inspection Fee	Distributed as follows:	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 (4.8 cents as of January 1, 1998) calculated as the greater of 3.5 cents or 7 percent of the average wholesale price of motor fuel, as computed every six months.	119-18
Department of Revenue.....	Amount required	Collection and administration.		119-18

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

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

TABLE MF-106  
STATUS AS OF JANUARY 1, 1998

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
Department of Agriculture.....	Amount required	Collection and administration.		119-23
General Fund.....	Nonhighway and kerosene fees	State general purposes.		119-23
Leaking Underground Storage Tank Funds.....	Remainder	Leaking underground storage tank correction.		119-18
	Motor-fuel Tax	Distributed as follows:		
Department of Revenue.....	Amount required	Refunds of gasoline tax.		105-446
	Remainder	Distributed as follows:		
Leaking Underground Storage Tank Funds.....	0.5 cent	Leaking underground storage tank correction.	19/32 to the Commercial Leaking Petroleum Underground Storage Tank Cleanup Fund, 3/32 to the Noncommercial Leaking Petroleum Underground Storage Tank Cleanup Fund, and 10/32 to the Water and Air Quality Account Fund.	105-449.125
	Remainder	Distributed as follows:		
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.	105-449.125
State Fire Protection Grant Fund	\$150,000	Local fire protection for State-owned property supported by the Highway Fund.		58-85A-1
Wildlife Resources Commission.....	1/6 of 1 percent	Boating and water safety activities.		105-449.126
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.	136-16.8
Division of Motor Vehicles.....	Appropriation	Collection of motor-vehicle registration fees and motor-carrier taxes; administration of motor-vehicle and driver license laws.		
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 50 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.		

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

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

TABLE MF-106  
STATUS AS OF JANUARY 1, 1998

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
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
	Remainder	Distributed as follows:		
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
<b>NORTH DAKOTA</b>				
Gasoline: 20 Cents	-	-	-	57-43.1-02
Gasohol: 20 Cents	-	-	-	57-43.1-02
Diesel: 20 Cents	-	-	-	57-43.2-02
LPG: 20 Cents	-	-	-	57-43.2-02
CNG: 20 Cents	-	-	-	57-43.2-02
Township Road Fund.....	1 cent	Construction and maintenance of township highways and bridges.	The 1 cent tax imposed for township highway and bridge purposes is not refundable.	54-27-19.1
	Fuel used for aviation, agricultural purposes, or industrial purposes	Distributed as follows:		
Motor Fuel Refund Account.....	Amount required	Refund of motor-fuel tax.	Refunds are limited to 19 cents for industrial users, and 13 cents for agricultural users.	57-43.1-03; 57-43.1-03.1
Agricultural Fuel Tax Fund.....	0.5 cent - industrial 2 cents - agricultural	Program for implementation of a State agricultural processing industry for agriculturally derived fuels, chemical and other products.	Reduction of refund on motor fuel used for industrial or agricultural purposes.	57-43.1-03; 57-43.1-03.1
Highway Distribution Fund.....	1 cent - agricultural	Program to provide production incentives to North Dakota ethanol producers.	Reduction of refund on motor fuel used for agricultural purposes.	57-43.1-03.1
Agricultural Research Fund	4 cents - agricultural	Research activities affecting ND commodities		
Aeronautics Commission Fund.....	Unclaimed refunds on aviation gasoline	For airport use.	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.	57-43.3-07 57-43.3-4
Highway Tax Distribution Fund.....	Appropriation	Collection and administration of motor-fuel tax.		57-43.1-29
Highway Tax Distribution Fund.....	Remainder (net of 19 cents)	Distributed as follows:	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.	57-43.1-28; 57-43.1-29



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

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

TABLE MF-106  
STATUS AS OF JANUARY 1, 1998

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
State Highway Fund.....	63 percent	Construction, maintenance and administration of State highways, including safety.		54-27-19
Counties and Cities.....	37 percent	For county highways and city streets.	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.	54-27-19
<b>OHIO</b> Gasoline: 22 Cents Diesel: 22 Cents LPG: 22 Cents Gasohol: 22 Cents (Variable).....	- - - -	- - - -	2¢ and 15¢ in §5735.05; 2¢ in §5735.25; 2¢ in §5735.29; 1¢ in §5735.30 Same as gasoline. Same as gasoline. Same as gasoline.	See remarks See remarks See remarks See remarks
Waterways Safety Fund.....	0.5 percent of gross tax receipts	Acquiring, constructing and maintaining harbors, channels and facilities for vessels in navigable waters.	General assembly finds that this percentage represents the amount of fuel used in boats.	5735.051
Tax Refund Special Account.....	Amount required  Remainder	Administrative expenses and refunds of motor-vehicle fuel taxes.  Distributed as follows:	Sufficient amounts are placed in account to equal refunds certified by the Tax Commissioner.	5735.23; 5735.26
State and Local Government Highway Distribution Fund.....	15 cents	Distributed as follows:	Represents the variable rate "fifth tax".	5735.23
Ohio Turnpike Authority.....	Amount required  Remainder	Construction, repair and maintenance of Ohio Turnpike.  Distributed as follows:	5 cents per gallon sold at turnpike stations. Funds may not be expended for the construction of new interchanges.	5735.23
Municipalities.....	10.7 percent	Construction and maintenance of city highways, roads, streets, and bridges. Debt service.	Allocated on basis of number of vehicles registered in preceding year. Receipts flow through the Gasoline Excise Tax Fund.	5735.23; 5735.27(A)(1)
Counties.....	9.3 percent	Maintenance and repair of county roads and highways. Debt service.	Distributed to counties in equal portions. Receipts flow through the Gasoline Excise Tax Fund.	5735.23; 5735.27(A)(3)
Townships.....	5 percent	Construction and maintenance of township roads and highways.	Distributed to townships in equal portions. Receipts flow through the Gasoline Excise Tax Fund.	5735.23; 5735.27(A)(5)
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)

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

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

TABLE MF-106  
STATUS AS OF JANUARY 1, 1998

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
Grade Crossing Protection Fund.....	2 cents		This represents the "first tax".	
	Amount required	Payment of public share of the cost of reducing hazards at public highway-railway crossings.		4907.472; 5735.23
	Remainder	Distributed as follows:		
Municipalities.....	30 percent	See above for authorized expenditures.	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. Receipts flow through the Gasoline Excise Tax Fund.	5735.23; 5735.27(A)(1)
Counties.....	25 percent	See above for authorized expenditures.	Distributed to counties in equal portions. Receipts flow through the Gasoline Excise Tax Fund.	5735.23; 5735.27(A)(3)
Maintenance and Repair Fund, Department of Transportation.....	45 percent	Maintenance of State highways.		5735.23; 5735.27(B)(1)
	2 cents		This represents the "second tax".	
Municipalities.....	7.5 percent	See above for authorized expenditures.	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)
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)
Townships.....	17.5 percent	See above for authorized expenditures.	Distributed to townships in equal portions. Receipts flow through the Gasoline Excise Tax Fund.	5735.26; 5735.27(A)(5)
Highway Improvement Fund, Department of Transportation.....	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)
Highway Bond Retirement Fund.....	1 cent	Payment of interest, principal and charges for the issuance and retirement of highway improvement bonds and highway obligation bonds and notes.	Remainder of "third tax" of 1 cent is credited to the State Highway Operating Fund. This Fund also receives a portion of certain motor-carrier revenues. (See Table MV-106)	5735.30
	2 cents		This represents the "fourth tax".	
Department of Highway Safety.....	Amount required	Collection and administration of motor-vehicle registration, hospital claims, and highway patrol.	Amount necessary taken from the "fourth tax" of 2 cents.	5735.29
Highway Supplemental Construction Fund, Department of Transportation.....	Remainder	Construction and maintenance of State highways and bridges.	Director of Transportation may expend funds on urban extensions of State highways.	5735.29
<b>OKLAHOMA</b> Gasoline: 17 Cents Diesel: 14 Cents LPG: 17 Cents Gasohol: 17 Cents	- - - -	- - - -	Rates shown composed of the following parts: 16 cents in §68-500.4(1); 1 cent in §17-354 13 cents in §68-500.4(2), 1 cent in §17-354 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	See remarks See remarks See remarks See remarks
Petroleum Storage Tank Release Environmental Cleanup Indemnity Fund.....	1 cent	Distributed as follows:	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

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

TABLE MF-106  
STATUS AS OF JANUARY 1, 1998

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
Corporation Commission....	\$1,000,000	Regulatory activities associated with the exploration and production of oil and gas.		17-354
Environmental Trust Revolving Fund.....	\$1,000,000	Cleanup of abandoned oil and gas processing and refining sites.		17-354
State Transportation Fund.....	Remainder	Construction, repair and maintenance of State highways.	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)	17-354
	16 cents (gasoline, gasohol)	Distributed as follows:		
Native American Indian Tribes.....	4 percent		These funds are deemed to be in lieu of tribal tax revenues that the tribes would have otherwise collected on sales of motor fuels. Percentage increases to 4.5 percent on July 1, 1998.	68-500.63(C)(3)
Aeronautics Commission Revolving Fund.....	\$3,000 monthly		Estimated amount of tax paid on gasoline consumed by engines to propel aircraft.	3-91
State Transportation Fund.....	\$250,000 monthly	Construction, repair and maintenance of State highways.		68-500.6(A)(1)
	Remainder	Distributed as follows:		
General Revenue Fund.....	1.625 percent	Collection and administration of tax.		68-500.6(A)(2)
	63.75 percent	Distributed as follows:		68-500.6(A)(3)
Public Transit Revolving Fund.....	\$850,000	For establishing, expanding, improving and maintaining rural and urban mass transportation services. Fund administered by State DOT.		68-500.6(A)(3); 69-4031
Railroad Maintenance Revolving Fund.....	\$850,000	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.		68-500.6(A)(3); 66-309
State Transportation Fund.....	Remainder	Construction and maintenance of State Highways.	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).	68-500.6(A)(3); 69-1727
County Highway Funds.....	27 percent	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.	Distributed among the counties based on a combination of area, population, and road miles.	68-500.6(A)(4)
County Road Improvement Revolving Fund.....	3.125 percent	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 D.O.T. administered.	68-500.6(A)(5)
County Bridge Improvement Fund.....	2.625 percent	For improving, repairing and replacing county bridges, and matching Federal-aid funds.	Fund distribution is based on need. State DOT administered.	68-500.6(A)(6)
Incorporated Cities and Towns.....	1.875 percent	Construction and maintenance of streets and alleys.	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.	68-500.6(A)(7)

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

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

TABLE MF-106  
STATUS AS OF JANUARY 1, 1998

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
Native American Indian Tribes.....	13 cents (diesel)  4 percent	Distributed as follows:	These funds are deemed to be in lieu of tribal tax revenues that the tribes would have otherwise collected on sales of motor fuels. Percentage increases to 4.5 percent on July 1, 1998.	68-500.63(C)(3)
State Transportation Fund.....	\$83,333 monthly  Remainder	Construction, repair and maintenance of State highways.  Distributed as follows:		
General Revenue Fund.....	1.39 percent	Collection and administration of tax.		68-500.7(A)(2)
State Transportation Fund.....	64.34 percent	Construction, repair and maintenance of State highways.	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).	68-500.7(A)(3); 69-1727
County Highway Funds.....	26.58 percent	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.		
County Road Improvement Revolving Fund.....	3.85 percent	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 D.O.T. administered.	68-500.7(A)(5)
County Bridge Improvement Fund.....	3.84 percent	For improving, repairing and replacing county bridges, and matching Federal-aid funds.	Fund distribution is based on need. State DOT administered.	68-500.7(A)(6)
General Revenue Fund.....	16 cents (LPG)  6 cents  3 percent	Distributed as follows:  Distributed as follows:  General governmental functions of State government.		68-704(A)(1); 68-707.1(C); 68-704(A)(1)
State Transportation Fund.....	72.75 percent	Construction, repair and maintenance of State highways.	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).	68-704(A)(1); 68-707.1(C); 69-1727
County Highway Funds.....	24.25 percent	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.		68-704(A)(1)
State Transportation Fund.....	6 cents	Construction, repair and maintenance of State highways.	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).	68-704(A)(2); <del>68-707.3(D)(1)</del> ; 69-1727
County Highway Funds.....	2.5 cents	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.		68-704(A)(3)
County Bridge Improvement Fund.....	0.5 cent	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. State D.O.T. administered.	68-707.1(C)
County Road Improvement Revolving Fund.....	1 cent	For improvement and maintenance of county primary roads.		68-707.2

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

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

TABLE MF-106  
STATUS AS OF JANUARY 1, 1998

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
<b>OREGON</b>				
Gasoline: 24 Cents	-	-	-	319.020
Diesel: 24 Cents	-	-	-	319.520
LPG: 24 Cents	-	-	-	319.530
CNG: 24 Cents	-	-	-	319.530
Gasohol: 24 Cents	-	-	-	319.020
Dept. of Transportation, Driver and Motor Vehicles Suspense Account.....	Amount required	Collection, administration and refunds of tax.	Receipts are deposited in collection account from which expenses and refunds are paid.	802.110
Aeronautics Fund.....	3 cents of tax on gasoline sold for aircraft use	Advancement of aviation.	21 cent refund made on aviation fuel when full tax is paid. Also, 1/2 cent of jet fuel used for this purpose.	319.410; 319.417
Boating Safety, Law Enforcement and Facility Account.....	Appropriation	Administration, marine safety and education programs, and boating facility development.	Represents the amount of fuel tax attributable to marine use.	319.415
All-Terrain Vehicle Account.....	Appropriation	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.	802.140
Highway Fund.....	Remainder	For various purposes given below:	Highway fund receives motor-fuel, motor-vehicle, and motor-carrier taxes and fines. (See Table MV-106.) Allocations below are from combined revenues.	366.505
Counties.....	24.38 percent	Construction, maintenance and operation of public highways, roads and streets, including debt service on highway obligations.	Allocations to counties are in the same ratio as county motor-vehicle registrations and total State registrations. At least 1 percent for expenditure on footpaths and bicycle trails.	366.524; 366.514(3)
Cities.....	15.57 percent	Construction, maintenance and operation of public highways, roads and streets, including debt service on highway obligations.	Allocation to cities are based on population. At least 1 percent for expenditure on footpaths and bicycle trails.	366.524; 366.514(3)
Highway Division of Department of Transportation.....	Remainder	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.	At least 1 percent of for expenditure on footpaths and bicycle trails.	366.505; 366.514(3)
<b>PENNSYLVANIA</b>				
Gasoline: 25.9 Cents	-	-	12¢ in §76-9004(a); 13.9¢ in §75-9502	See remarks
Diesel: 30.8 Cents	-	-	12¢ in §76-9004(a); 18.8¢ in §75-9502	See remarks
LPG: See remarks	-	-	Alternative fuels are taxed on a gasoline gallon equivalent basis. (§76-9004(a) and §75-9004(d))	See remarks
Gasohol: 25.9 Cents (Variable).....	-	-	Same as gasoline	See remarks
Motor License Fund.....	Refunds	Amount required.	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 (5.4 cents), 55 mills (4.95 cents), 38.5 mills (3.465 cents) and an additional 55 mills (4.95 cents) 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 has been effectively set at 90 cents. The LPG tax rate is computed on a cents per gallon equivalent basis.  The above rates do not include a 6 cents per gallon motor carrier road tax. (See §75-9606)	75-9017(h)

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

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

TABLE MF-106  
STATUS AS OF JANUARY 1, 1998

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
Motor License Fund.....	3.6 cents, aviation gasoline; 1.9 cents, jet fuel	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.	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.	Constitution, Art. 8, §11
Boat Fund, Pennsylvania Fish and Boat Commission...	Revenues from motorboat use	To promote watercraft safety, maintain and develop boating waterways, and enforce boating laws and regulations on the inland waters of the Commonwealth.	Refunds of the 12 cents tax are made to the Boat Fund of the Pennsylvania Fish Commission based on survey reports submitted annually by boat owners.	72-2611q
Department of Environmental Resources...	See Remarks	Motorized and nonmotorized recreational trails.	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.	72-2611q
Liquid Fuels Tax Fund.....	0.5 cent	Construction and maintenance of roads, highways and bridges within the county; and county aid to cities, boroughs, towns and townships for roads and streets.	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.	72-2611j
Motor License Fund.....	11.5 cents	Distributed as follows:	Motor License Fund receipts are to be used solely for highway purposes and shall not be diverted to any other use.	72-2611j; 72-2612.3; 72-8102B; 75-9511
Payments to Municipalities.....	20 percent	(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.	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.	75-9511(d); 72-2615.3
Department of Transportation.....	80 percent	Pay principal and interest on bonds, administration, engineering, construction, right-of-way acquisition, transportation safety, maintenance, and operation of the State highway system.		Constitution, Art. 8, §11
Motor License Fund.....	5.4 cents	Distributed as follows:	This represents 60 mils of the Oil Franchise Tax.	75-9502
Department of Conservation and Natural Resources.....	\$1,000,000	Maintenance of forestry roads.		75-9106(b)
State Conservation Commission.....	\$4,000,000	Maintenance and improvement of dirt and gravel roads.		75-9106(b)
	Remainder	Distributed as follows:		
State Highway Transfer and Restoration Restricted Account.....	3/60	To maintain functionally-local highways which have been transferred from State to municipal control.	Transfer of funds to municipalities requires authorization by the Governor.	75-9511
Municipalities.....	7/60	Local highway maintenance and construction.	Calculated as 20 percent of 35 mils of the tax. Distributed on basis of mileage and population as noted above.	75-9511
First Class Cities.....	Amount required	Local highway maintenance and construction.	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
Department of Transportation.....	22/60	State highway maintenance.		75-9511
Department of Transportation.....	Remainder	See authorized expenditures above.		Constitution, Art. 8, §11

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

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

TABLE MF-106  
STATUS AS OF JANUARY 1, 1998

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
Motor License Fund.....	4.95 cents	Distributed as follows:	This represents 55 mils of the Oil Franchise Tax.	75-9502
Department of Environmental Resources.....	2 percent			
Municipalities.....	12 percent	Local highway maintenance and construction.	Distributed on basis of mileage and population as noted above.	75-9502
Pennsylvania Turnpike Commission.....	14 percent	Turnpike extension. Interstate connectors to turnpike.		75-9502
County Maintenance Districts.....	42 percent	Maintenance.		75-9502
Department of Transportation.....	17 percent	Highway capital projects.		75-9502
Department of Transportation.....	13 percent	Reconstruction and maintenance of bridges.		75-9502
Motor License Fund.....	3.47 cents	Distributed as follows:	This represents 38.5 mils of the Oil Franchise Tax.	75-9502
Municipalities.....	12 percent	Local highway maintenance and construction.		75-9502
Department of Transportation.....	88 percent	Distributed as follows:		75-9502
County Maintenance Districts.....	47 percent	Maintenance.	Increases to 57 percent in FY 1999.	75-9502
Department of Transportation.....	57 percent	Statewide highway restoration, betterment and resurfacing program.	Decreases to 43 percent in FY 1999.	75-9502
Highway Bridge Improvement Restricted Account, Motor License Fund.....	4.95 cents	Bridge improvements.	This represents the additional 55 mils of the Oil Franchise Tax.	75-9502
<b>RHODE ISLAND All Motor Fuel: 29 Cents (Variable).....</b>	-	-	28¢ in §31-36-7; 1¢ in §46-12.9-11  Includes variable tax of the greater of 25 cents or 11 percent of wholesale price as determined quarterly, and an additional variable tax of the greater of 3 cents or 2 percent of the wholesale price.  Tax rate also includes 1 cent environmental protection regulatory fee to be used for the Underground Storage Tank Financial Responsibility Fund. This fee is suspended whenever the balance of the fund exceeds \$8,000,000 and reinstated whenever the balance falls below \$5,000,000.	See remarks  46-12.9-11
Department of Administration.....	Amount required	Refunds.		31-36-15
Underground Storage Tank Financial Responsibility Fund.....	1 cent	Clean-up of underground storage tanks.	This represents the environmental protection regulatory fee.	46-12.9-11
State General Fund.....	10 cents	Subject to appropriation for highway or other purposes.	Some appropriations for highway purposes are made from the General Fund.	31-36-7; 31-36-20
Rhode Island Public Transit Authority.....	3 cents	Support operations of Rhode Island Public Transit Authority.		31-36-20

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

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

TABLE MF-106  
STATUS AS OF JANUARY 1, 1998

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
Department of Elderly Affairs.....	1 cent	Elderly and Disabled Transportation Program.		31-36-20
Intermodal Surface Transportation Fund.....	14 cents	Reconstruction and repair of State highways. Debt service of General Obligation bonds. Also funds other Department of Transportation activities.		31-36-20
<b>SOUTH CAROLINA</b> Gasoline: 16 Cents Diesel: 16 Cents LPG: 16 Cents Gasohol: 16 Cents	- - - -	- - - -	- - - -	12-28-310 12-28-310 See remarks 12-28-310
Department of Revenue.....	Amount required  13 cents (gasoline)	Refunds of tax.  Distributed as follows:	Same as diesel. Same as gasoline.  Tax rates do not include the 0.25 cent inspection fee or the 0.5 cent environmental impact fee per gallon on petroleum products.  All refunds are of the full tax (no refund for watercraft). Collection expenses paid by appropriations from State Highway Fund.	12-28-2355
Special Water Recreational Resources Fund, Department of Wildlife and Marine Resources.....	1 percent  Remainder	Water recreational resources.  Distributed as follows:	Distributed to counties on basis of watercraft registered in each county.	12-28-2730
Department of Transportation.....	10.34 cents	Construction, maintenance and administration of State highways; roads in State parks and institutions; county highway reimbursement obligations; collection and administration of motor-vehicle licenses, safety responsibility, driver licensing and training, and safety.	An amount equal to 0.25 cent per gallon must be used by the DOT for mass transit.	12-28-2720 12-28-2725
County Transportation Funds.....	2.66 cents	At least 25 percent of funds must be expended on the State highway system for construction, improvements and maintenance. Up to 75 percent of funds may be spent on highway projects, paving and improving county roads, traffic signs, administrative costs, matching Federal funds and other activities associated with the countywide transportation plan.	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.	12-28-2740
Economic Development Account.....	See remarks	Projects for economic development.	Annual fund transfer from 3 cents of the motor fuel tax to replenish the account and maintain an unobligated balance of \$18,000,000 but not to exceed that amount in the following fiscal year.	12-28-2910
State Highway Fund.....	Remainder	Source of funds for the DOT and for the construction, maintenance and administration of the State highway system. Also provides for debt service on bonds issued for construction or maintenance of State highways.	This is a common fund which receives motor-fuel and motor-vehicle revenues. (See Table MV-106) The combined revenues are spent for the purposes indicated.	12-28-2750 12-5-850 57-11-20
<b>SOUTH DAKOTA</b> Gasoline: 21 Cents Diesel: 21 Cents LPG: 19 Cents Gasohol: 19 Cents CNG: 9 Cents	- - - - -	- - - - -	- - - - -	10-47B-4 10-47B-4 10-47B-4 10-47B-4 10-47B-4
Motor Fuel Tax Fund .....	All	Distributed as follows:	Scheduled to drop to 18 cents on October 1, 1998. Scheduled to drop to 18 cents on October 1, 1998. Scheduled to drop to 16 cents on October 1, 1998. Scheduled to drop to 16 cents on October 1, 1998. Scheduled to drop to 6 cents on October 1, 1998.	
International Fuel Tax Agreement Fund.....	Amount required	Transfers to other States under IFTA agreement.		10-47B-149



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

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

TABLE MF-106  
STATUS AS OF JANUARY 1, 1998

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
Motor Fuel Refund Account, Department of Revenue.....	Amount required	Refunds of tax.	Transferred from motor-fuel receipts as needed.	10-47B-149
Motor Fuel Tax Administration Account.....	2 percent of deposits	Administration of fuel tax laws.	All unexpended funds at end of year are transferred back to State Highway Fund.	10-47B-149
Soil and Water Conservation Fund.....	See remarks	Implement Conservation Commission Grant Program.	Fund receives an amount equal to 35 percent of claimed refunds. Distribution is limited to \$1,500,000. This amount is supposed to represent the amount of unclaimed refunds.	10-47B-149
Snowmobile Trails Fund, Department of Game, Fish and Parks.....	Taxes on snowmobile use	Build and maintain snowmobile trails.	Fund receives an annual transfer computed as the number of licensed snowmobiles times 100 gallons times the motor fuel tax rate.	10-47B-149
Parks and Recreation Fund, Department of Game, Fish and Parks.....	Taxes on motorboat use	Improve boating facilities, water treatment and pollution control.	Fund receives an annual transfer computed as the number of licensed motorized boats times 110 gallons times the motor fuel tax rate.	10-47B-149; 10-47B-151
State Aeronautics Fund.....	Taxes on aviation use		Transferred monthly.	10-47B-150
State Highway Fund, State Department of Transportation.....	Remainder	Construction, maintenance and administration of State highways and highway patrol.	This is a common fund receiving a portion of motor-vehicle revenues in addition to motor-fuel revenues and motor-vehicle excise tax revenues. (See Table MV-106) Highway patrol also receives General Fund support.	10-47B-149
<b>TENNESSEE</b> Gasoline: 20 Cents Diesel: 17 Cents LPG: 14 Cents Gasohol: 20 Cents CNG: 13 Cents	- - - - -	- - - - -	- - - Same as gasoline.  Rates shown do not include the additional 1 cent special privilege tax and 0.4 cent environmental assurance fee on all petroleum products, or the local option 1 cent special privilege tax on gasoline that local governments may levy for local transportation funding. See Table S-106 for distribution of the additional 1.4 cents on all petroleum products.	67-3-1301 67-3-1302 67-3-2202 67-3-1301 67-3-2213  67-3-1303; 67-3-1304; 67-3-2104
Department of Revenue.....	Amount required	Refunds of tax.		
Highway Fund.....	3 cents (gasoline, LPG) 2 cents (diesel)	Construction, maintenance and administration of State highways.		67-3-2001; 67-3-2008; 67-3-2005
	Remainder	Distributed as follows:	17 cents gasoline, 15 cents diesel, and 11 cents LPG.	
Wildlife Resources Fund.....	0.1074 percent (gasoline)	Administration of Boating Safety Act of 1965.		67-3-2001(g)
State Sinking Fund Bond Account, State Sinking Fund Board.....	Amount required	Interest and redemption, all State debt.	Annual inspection fees on volatile substances, annual franchise tax, and 1/2 annual motor-vehicle registration fees also pledged against State debt.	67-3-2001
	Remainder	Distributed as follows:	Net of 17 cents gasoline, 14 cents diesel, and 11 cents LPG.	67-3-2001; 67-3-2005; 67-3-2008
	3 cents (gasoline, diesel, LPG)			

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

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

TABLE MF-106  
STATUS AS OF JANUARY 1, 1998

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
Highway Fund.....	\$3,000,000 (gasoline)	For the use and benefit of certain mass transit projects.		67-3-2001
Highway Fund.....	Remainder	For accelerating the resurfacing of the State highway system and establishing a 12 year cycle of resurfacing.	Also receives certain motor-vehicle fees. (See Table MV-106)	
General Fund.....	3 cents (gasoline), 1 cent (LPG)			67-3-2001; 67-3-2008
General Fund.....	See remarks	Collection and administration.	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.	67-3-2001
Counties.....	66 2/3 percent	See below.		67-3-2001; 67-3-2005; 67-3-2008
Municipalities.....	33 1/3 percent	See below.		67-3-2001; 67-3-2005; 67-3-2008
General Fund.....	Remainder	Distributed as follows:	Net of 11 cents gasoline, 11 cents diesel, and 8 cents LPG.	
General Fund.....	See remarks	Collection and administration.	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.	
General Fund.....	1.62 percent (diesel, CNG) 1.58 percent (LPG)	Collection and administration.		67-3-2005; 67-3-2008
Counties.....	28.6 percent (gasoline) 24.75 percent (diesel,CNG) 28.28 percent (LPG)	Construction and maintenance of county highways. The State Treasurer may withhold any part of funds to pay amounts owed by a county for State Old Age Assistance Fund, auditing fees, Central State Hospital dues, etc. Mass transit limited to 22.22 percent. Debt service limited to 50 percent.	Department of Highways may administer fund and make expenditures at option of county. County trustee receives 1 percent for expenses if funds are administered by county. 1/2 of fund is distributed equally among the counties, 1/4 according to area and 1/4 according to population.	67-3-2001; 67-3-2005; 67-3-2008
Municipalities.....	14.3 percent (gasoline) 12.38 percent (diesel,CNG) 14.14 percent (LPG)	Construction, improvement, maintenance, administration and debt service. Mass transit limited to 22.22 percent.	Distributed among municipalities on basis of population.	67-3-2001; 67-3-2005; 67-3-2008
Highway Fund.....	57.1 percent (gasoline) 61.25 percent (diesel,CNG) 56.0 percent (LPG)	Construction, maintenance and administration of State highways; and the utility relocation program.	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)	67-3-2001; 67-3-2005; 67-3-2008
<b>TEXAS</b>				
Gasoline: 20 Cents	-	-	-	TAX 2-153.102
Diesel: 20 Cents	-	-	-	TAX 2-153.202
LPG: 15 Cents	-	-	-	TAX 2-153.301
Gasohol: 20 Cents	-	-	-	TAX 2-153.102
Highway Motor-Fuel Tax Fund, Comptroller of Public Accounts.....	Amount required	Refunds of tax.	Gross receipts of tax are initially placed in this fund and allocations are made from this fund.	TAX 2-153.503; TAX 2-153.504; TAX 2-153.505
	Unrefunded tax on fuel used in boats	Distributed as follows:		TAX 2-153.502
Available School Fund.....	25 percent	Aid to public schools.		TAX 2-153.502

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

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

TABLE MF-106  
STATUS AS OF JANUARY 1, 1998

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
Game, Fish and Water Safety Fund.....	75 percent	Acquiring land for recreation purposes and enforcement of Water Safety Act.		TAX 2-153.502
General Fund.....	Other unclaimed refundable tax on fuel used off highways	State general purposes.		TAX 2-153.5025
Tax Administration Fund.....	1 percent	Collection and administration of tax.	Unexpended balance at the end of each fiscal year reverts for apportionment with bulk of tax.	TAX 2-153.501
Foundation School Fund, State Board of Education.....	99 percent	Distributed as follows:  Aid to public schools.		TAX 2-153.503; TAX 2-153.504; TAX 2-153.505
State Highway Fund.....	25 percent (gas) 25 percent (diesel) 25 percent (LPG)	Construction, maintenance and administration of State highways; State highway patrol.	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.	TAX 2-153.503; TAX 2-153.504; TAX 2-153.505
County and Road District Highway Fund, Board of County and District Road Indebtedness.....	25 percent (gas)	Distributed as follows:  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.	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)	TAX 2-153.503
State Highway Fund.....	\$7,300,000	Construction, reconstruction, improvement and maintenance of farm-to-market roads.		TAX 2-153.503
<b>UTAH</b> Gasoline: 24.5 Cents Diesel: 24.5 Cents LPG: 24.5 Cents CNG: 24.5 Cents Gasohol: 24.5 Cents	- - - - -	- - - - -	- - - - -	59-13-201; 59-13-102 59-13-301 59-13-201 59-13-201 59-13-201
Transportation Fund.....	All	Distributed as follows:	For "clean fuels", a reduced rate of 3/19 of the base rate is imposed, rounded up to the nearest penny.  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.	59-13-102  59-13-201(5)(a); 59-13-301(7)(a)
Division of Finance.....	Amount required	Refunds.	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.	59-13-202
Tax Commission.....	Appropriation	Administration and collection of motor-fuel taxes.	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.	59-13-201(5)(b); 59-13-301(7)(a); 63-49-19 (1)
Restricted Revenue Account.....	Amount equivalent to use in motor-boats.	Construction, improvement, operation and maintenance of State-owned boating facilities; and Division of Parks and Recreation costs for administering and enforcing State Boating Act.	The State Tax Commission determines the amount of motor fuel tax revenue received from motorboats registered under the State Boating Act.	59-13-201(6)

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

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

TABLE MF-106  
STATUS AS OF JANUARY 1, 1998

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
Off-Highway Vehicle Account.....	See remarks	Construction, improvement, operation and maintenance of off-highway vehicle facilities; administrative costs and education of off-highway vehicle users.	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.)	59-13-201(8); 41-22-19
Department of Public Safety, State Highway Patrol.....	Appropriation	Law enforcement.	See above.	
Department of Finance.....	Appropriation	Administration of Transportation Fund and related accounts.	See above.	
Travel Development.....	Appropriation	Tourism.	See above.	
	Remainder	Distributed as follows:		
Class B&C Roads Fund, State Transportation Commission.....	25 percent	Maintenance and improvement of designated roads maintained by cities and counties.	Fund apportioned among counties, cities and towns as follows: 50 percent - based on mileage. 50 percent - based on population.	27-12-127; 27-12-129
Highway Rehabilitation Restricted Account, Department of Transportation.....	2/11 of Fuel Tax Revenues	Highway rehabilitation.		27-12-128
Department of Transportation.....	Remainder	Construction, maintenance and administration of State highways.		59-13-201; 59-13-301
<b>VERMONT</b>				
Gasoline: 20 Cents	-	-	19 cents in §23-3106; 1 cent in §10-1942	See remarks
Diesel: 17 Cents	-	-	16 cents in §23-3003; 1 cent in §101942	See remarks
LPG: None	-	-	-	
Gasohol: 20 Cents	-	-	Same as gasoline.	See remarks
			Rates shown include a 1 cent per gallon petroleum distributor licensing fee. Fee set to expire April 1, 2001.	10-1942
Petroleum Cleanup Fund.....	1 cent	Cleanup of underground storage tank spills.	From petroleum distributor licensing fee.	10-1942
	.025 cent	Distributed as follows:	Distribution increases to 0.375 cent effective June 30, 1998.	23-3106(d)
Fish and Wildlife Fund.....	100 percent	Conservation and management of natural resources.	Distribution decreases to 76 percent on June 30, 1998.	23-3106(d)
Department of Forests, Parks, and Recreation.....	See remarks	Conservation and management of natural resources.	Distribution of 24 percent effective June 30, 1998.	23-3106(d)
Transportation Fund, State Treasury.....	Remainder	Distributed as follows:	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.	23-3106(c); 23-3015
Motor Vehicle Department.....	Appropriation	Expenses of operating department, including collection and administration of motor-fuel tax and motor-vehicle fees, driver improvement and control.		
Department of Public Safety.....	Appropriation	Expenses of operating department, including administration of State police and State investigation agencies.	Represents highway law enforcement, and training communications portion of the Department (excludes criminal investigation).	

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

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

TABLE MF-106  
STATUS AS OF JANUARY 1, 1998

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
Town Highways.....	Appropriation	Town road and bridge programs and quarterly block grants to towns.		
	Remainder	Construction, maintenance and administration of State transportation system.		
<b>VIRGINIA</b>				
Gasoline: 17.5 Cents	-	-	-	58.1-2105
Diesel: 16 Cents	-	-	-	58.1-2116
LPG: 10 Cents	-	-	-	58.1-2116
CNG: 10 Cents	-	-	-	58.1-2116
Gasohol: 17.5 Cents	-	-	-	58.1-2105
			Scheduled to increase to diesel fuel rate after July 1, 1998.	
			Scheduled to increase to diesel fuel rate after July 1, 1998.	
			Same as gasoline.	
			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.	58.1-2701; 58-1-2706;
			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.	58.1-1720; 62.1-44.34:13
State Treasury.....	All	Distributed as follows:		58.1-2146
Department of Motor Vehicles .....	Amount required	Refunds of tax.		58.1-2146
Department of Aviation.....	Tax on aviation fuel	Promotion of aviation; construction and maintenance of airports.		58.1-2146
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)	33.1-23.03:1
Commonwealth Port Fund.....	4.2 percent	Port capital needs.		33.1-23.03:2
Commonwealth Airport Fund.....	2.4 percent	Airport capital and operating expenditures.		33.1-23.03:2
Commonwealth Mass Transit Fund.....	8.4 percent	Mass transit capital and operating expenditures.		33.1-23.03:2
Highway Construction Trust Fund.....	85 percent	Highway construction, reconstruction and maintenance.		33.1-23.03:2
Transportation Trust Fund.....	Remainder	Distributed as follows:		58.1-2146
Department of Motor Vehicles.....	1 percent	Collection and administrative expenses.		58.1-2146
Virginia Agricultural Foundation Fund.....	0.5 cent on agricultural fuel	Agricultural research.		58.1-2146
Commission of Game and Inland Fisheries, Game Protection Funds.....	1.5 cents on commercial marine fuel	Game protection and activities of direct benefit to the boating public.	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.	58.1-2146

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

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

TABLE MF-106  
STATUS AS OF JANUARY 1, 1998

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
Marine Resources Commission, Soil and Water Conservation Board, and Transportation Board....	See remarks	Improving public docks, Improving commercial and sport fisheries in State tidal waters, and environmental improvements.	From noncommercial marine use, a sum established by the General Assembly	58.1-2146
Highway Maintenance and Operating Fund.....	Remainder	Distributed as follows:	Also receives motor-vehicle revenue. (See Table MV-106)	
Counties not in State Secondary System.....	Appropriation	For construction and maintenance of county highways.	All but two counties (Arlington and Henrico) have elected to place their roads under State control.	
Cities	Appropriation	Maintenance of streets, roads and bridges in cities and towns.	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.	
Department of Rail and Public Transportation.....	Appropriation	Mass transit aid to regional transportation commissions or local governments.		
Department of Transportation.....	Appropriation	Highway maintenance, operations, planning, research, and administration. Truck weight enforcement.		
Transportation Trust Fund.....	Remainder	Distributed as follows:	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.	
Department of Rail and Public Transportation.....	Appropriation	See above.		
Department of Transportation.....	Remainder	Highway construction, reconstruction and maintenance.		
<b>WASHINGTON</b> Gasoline: 23 Cents Diesel: 23 Cents LPG: None Gasohol: 23 Cents	- - - -	- - - -	Users pay annual fee in lieu of fuel tax.	82.36.025 82.38.030 82.38.075 82.36.025
Motor Vehicle Fund.....	All		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.	82.36.410; 82.38.290
Department of Licensing.....	Amount required	Refund of tax claimed for nonhighway use.	The Department of Licensing may enter into an agreement with any Federally recognized Indian tribe regarding the imposition and collection of the motor fuel tax and the use of those revenues.	82.36.280; 82.38.180; 82.36.450
State Treasurer, State Auditor, and Department of Licensing.....	Appropriation	Collection and administration of the tax.		46.68.090
State General Fund, Marine Fuel Tax Refund Account.....	1.171 percent	Pay refunds claimed and marine study costs. From each marine refund claim there shall be deducted 1 cent per gallon for deposit in the "Coastal Protection Fund" for the purpose of administering oil spillage control laws.	Refund amounts to be determined by study, the results of which shall be reviewed at least once every four years and revision made when required. Refund applies to motor vehicle fuel (gasoline) only.	43.99.040
Recreation Resource Account.....	Unrefunded watercraft tax	Divided equally between State and public bodies for acquisition, improvement or as matching funds for marine recreation land.		43.99.040

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

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

TABLE MF-106  
STATUS AS OF JANUARY 1, 1998

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
Off-Road Vehicle (ORV) and Nonhighway Vehicle Account, and Nonhighway and Off-Road Vehicle Activities Program Account	1.0 percent	Distributed as follows:	Agencies are limited to 10 percent for program administrative costs.	46.09.170
Department of Natural Resources.....	40 percent	Expended for planning, maintenance and management of off-road vehicle recreation facilities; nonhighway roads; and nonhighway road recreation facilities.	Ten percent of these funds may be used for grants to law enforcement agencies in counties with ORV facilities.	46.09.170(1)(a)
Department of Fish and Wildlife.....	3.5 percent	Expended for acquisition, planning, development, maintenance and management of nonhighway roads and recreation facilities.		46.09.170(1)(b)
Parks and Recreation Commission.....	2.0 percent	Expended for maintenance and management of ORV use areas and facilities.		46.09.170(1)(c)
Interagency Committee for Outdoor Recreation.....	54.5 percent	Expended for acquisition, planning, development, maintenance and management of ORV recreation facilities and nonhighway road recreation facilities; ORV user education and information and ORV law enforcement.		46.09.170(1)(d)
Snowmobile Account.....	Amount required.	Expended for snowmobile facilities.	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.	46.10.075
Aeronautics Account.....	0.028 percent and 6 cent aviation fuel tax	For airport construction, modernization and administration. Also refunds for fuels sold to exempt aircraft (primarily Federal aircraft).		82.36.415; 82.42.090
	Net Revenues	Distributed as follows:		
Rural Arterial Trust Account...	1/3 of 1 cent	Construction and improvement of county major and minor collectors in rural areas and for administration of the program.	State is divided into five regions and funds available are allocated: 1/3 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.	82.36.025(2)
	1/3 of 1 cent	Distributed as follows:		
Small City Account.....	5 percent	Street improvements in cities of under 5,000 population.		82.36.025(3)
Urban Arterial Trust Account...	95 percent	Same as the 7.12 percent share of 17 cents shown below.		82.36.025(3)
State Department of Transportation.....	1/3 of 1 cent	Same as the 45.26 percent share of 17 cents shown below.		82.36.025(4)
	5 cents	Distributed as follows:		82.36.025(5)
Transportation Improvement Account.....	1.50 cents	Distributed as follows:		
Small City Account.....	13 percent	Street improvements in cities of under 5,000 population.		46.68.095(1)
Transportation Improvement Board.....	87 percent	For transportation projects needed to alleviate congestion caused by economic development and population growth.		46.68.095(1)

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

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

TABLE MF-106  
STATUS AS OF JANUARY 1, 1998

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
Special Category C Account.....	0.75 cents	Provides bond financing for high cost projects.		46.68.095(2)
Rural Arterial Trust Account...	0.25 cents	Construction and improvement of county major and minor collectors 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.	46.68.095(3)
County Arterial Preservation Account.....	0.45 cents	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.	46.68.095(4)
Cities and Towns.....	0.50 cents	Same as the 6.92 percent share of 17 cents shown below.	1.5 percent, 0.33 percent, and 1 percent of allotments are deducted for purposes indicated below.	46.68.095(5)
Counties.....	0.55 cents	Same as the 22.78 share of 17 cents shown below.	1.5 percent and 0.33 percent of allotments are deducted for purposes indicated below.	46.68.095(6)
State Department of Transportation.....	1 cent	Same as the 45.26 share of 17 cents shown below.		46.68.095(7)
	17 cents	Distributed as follows:		82.36.025(1)
Cities and Towns.....	6.92 percent	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 0.5 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.	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. 0.33 percent is deducted to fund cities' share of costs of highway jurisdiction and related studies. 1.0 percent is deducted for City Hardship Assistance Account to finance additional maintenance responsibilities for streets and roads acquired from the State highway systems.	46.68.100(1)
Cities and Towns.....	4.61 percent	Construction, improvement and repairs of arterial highways and city streets or for payment of any municipal debt incurred after June 12, 1963 on arterial highways and city streets. Not less than 0.5 percent shall be spent on 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. Requirements to spend minimum amount (0.5 percent) are made inapplicable to cities and towns to which the allotted 0.5 percent of the 4.61 percent plus 0.5 percent of the 6.92 percent (above) is equal to or less than \$500 in any year.	Allotted and paid monthly to incorporated cities and towns on basis of population. No matching required. 1.5 percent and 0.33 percent of allotments are deducted for purposes indicated above. 1.0 percent is deducted for City Hardship Assistance Account to finance additional maintenance responsibilities for streets and roads acquired from the State highway systems.	46.68.100(2)
Counties.....	22.78 percent	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 (0.5 percent) is made inapplicable to counties to which the 0.5 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: 10 percent equally; and three 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 \$500,000 per biennium is paid to Pierce, Whatcom, and 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.	46.68.100(3)
Puget Sound Capital Construction Account.....	3.21 percent	Principal and interest on ferry system and Hood Canal Bridge revenue bonds issued by Washington Transportation Commission. Remainder for construction and operation of state ferries.		46.68.100(7)



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

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

TABLE MF-106  
STATUS AS OF JANUARY 1, 1998

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
Puget Sound Ferry Operations Account.....	3.15 percent	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.		46.68.100(8)
	7.12 percent	Distributed as follows:		
Small City Account.....	5 percent	Street improvements in cities of under 5,000 population.		46.68.100(9)
Urban Arterial Trust Account...	95 percent	Construction and improvement of city and county arterials in urban areas, administrative expenses of the Transportation Improvement Board and for payment of principal and interest on bonds issued for this purpose.	Counties and cities shall pay 20 percent of total costs from locally collected funds.	46.68.100(4)
Motor Vehicle Fund.....	45.26 percent	Subject to legislative appropriation for highway purposes of the State including: construction, maintenance and administration of all State highways, including city streets forming a part of the State system through cities; operation and maintenance of movable-span bridges on the State system within incorporated cities; traffic control; limited operation of ferries and debt service on bonds sold for these purposes.	Also receives certain motor-vehicle revenues. (See Table MV-106) A minimum of 0.5 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.	46.68.100(5)
Motor Vehicle Fund.....	6.95 percent	Construction and improvement of State highways in urban areas and payment of principal and interest on highway bonds.	Budgeted and expended pursuant to legislative appropriation.	46.68.100(6)
Highway Bond Retirement Fund.....	See Remarks	Payment of interest and redemption of Motor Vehicle Fund tax revenue bonds.	Allotted only from State highway sources, i.e., the 45.26 percent, the 6.95 percent (State highways in urban areas), and the 7.12 percent (Urban Arterial Trust Account) portions of the tax.	47.10.170
<b>WEST VIRGINIA</b> Gasoline: 25.35 Cents Diesel: 25.35 Cents LPG: 25.35 Cents Gasohol: 25.35 Cents	- - - -	- - - -	20.5¢ in § 11-14-3; 4.85¢ in § 11-15A-13 Same as gasoline. Same as gasoline. Same as gasoline.	See remarks See remarks See remarks See remarks
Internal Auditing Division, Department of Tax and Revenue.....	Amount required	Refunds, collection and administration.	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).  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
Federal Aid Highway Matching Funds.....	5 Cents	Used to match federal money available for highway purposes.		11-14-16
State Road Fund .....	Remainder	Distributed as follows:	Road fund also receives motor-vehicle revenues. (See Table MV-106)	Constitution: Art. 6, Section 52
Industrial Access Road Fund.....	0.75 percent	Constructing and maintaining industrial access roads.	At end of each fiscal year, all unused moneys in the fund revert to State Road Fund.	17-3A-1

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

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

TABLE MF-106  
STATUS AS OF JANUARY 1, 1998

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
State Road Fund .....	Remainder	Distributed as follows:		11-14B-11, 17-3-1
	9/14	Interest and redemption payments on State highway bonds; construction and maintenance of State expressway and trunkline highways; administrative expenses of the Department.		11-14-15, 11-14A-13
	5/14	Unless necessary for bond requirements, taxes collected shall be used for feeder and State and local service road purposes.		11-14-15 11-14A-13
<b>WISCONSIN</b> Gasoline: 23.8 Cents Diesel: 23.8 Cents LPG: 23.8 Cents Gasohol: 23.8 Cents (Variable).....	- - - -	- - - -	- - - -	78.01; 78.015 78.01; 78.015 78.40; 78.405 78.01; 78.015
Conservation Fund, Department of Natural Resources.....	See remarks	Recreational boating, snowmobile trails and ATV trails.	Variable tax computed annually and based on fuel consumption and on the U.S. Consumer Price Index for all urban consumers. Tax rate is recomputed and published prior to April 1 of each year.	25.29
Transportation Fund.....	Remainder		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.	25.40
	FY 1996 Appropriations	Distributed as follows:	This is a common fund receiving motor-fuel and motor-vehicle revenues. (See Table MV-106) Distribution is from combined revenues.	
Department of Revenue.....	\$1,016,700 \$112,300	Motor-fuel tax administration. Railroad and air carrier tax administration.		
Department of Agriculture..	\$335,000	Auto repair regulation.		
Dept of Public Instruction...	\$4,734,000	Driver education.		
Vocational, Technical and Adult Education.....	\$716,728	Driver education and chauffeur training, emergency medical operations.		
Dept of Natural Resources...	\$2,150,400	Snowmobile trail areas, motor-vehicle inspection maintenance, carkill deer enforcement, all terrain vehicle aids, State park roads, boating facilities and enforcement.		
Department of Health and Social Services.....	\$2,522,300	Emergency medical services.		
Wisconsin Conservation Corps.....	\$289,824	Corps' enrollee compensation and support.		
University of Wisconsin.....	\$61,000	Driver education teachers.		
Dept of Military Affairs.....	\$2,270,363	Helicopter medical services, civil air patrol, emergency response training.		
Local governments....	\$4,307,061	Distribution of Terminal tax.		
Department of Justice....	\$1,048,500	Computers for the TIME system.		

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

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

TABLE MF-106  
STATUS AS OF JANUARY 1, 1998

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
Department of Transportation, Local aids (Counties, Cities, Villages, Towns, Individuals, and Organizations).....	\$293,810,400	Local transportation aids.	Includes highways, connecting highways, flood damage, lift bridge, and county forest roads.	
	\$79,868,700	Mass transportation	Includes transit operating aids, demand management and ridesharing, and elderly and handicapped aids.	
	\$804,300	Expressway policing aids.		
Local transportation assistance....	\$19,404,300	Railroad and airport development, Amtrak demo project.		
	\$2,500,000	Railroad crossing protection and repairs.		
	\$580,700	Harbor assistance aid.		
	\$11,006,200	Local road and bridge improvements.		
	\$1,000,000	Multimodal Transportation Studies.		
	\$3,500,000	Facilities' economic assistance and development.		
State highway facilities....	\$226,850,800	Major highway development, existing highway improvement, Interstate construction and rehabilitation.		
	\$138,575,300	Highway maintenance operations and repairs, traffic operations.		
	\$17,066,100	Administration and planning of Division of Highways.		
General transportation operations.....	\$39,646,600	Planning, administration and management activities of the DOT.		
Motor-Vehicle services and enforcement.....	\$60,252,600	Vehicle registration and driver licensing.		
	\$38,941,300	Vehicle inspection and traffic enforcement.		
	\$7,842,500	Motor-vehicle inspection and maintenance.		
Debt service....	\$67,858,900	Principal and interest payments on general obligation bonds for transportation facilities and buildings.	See Table MV-106 for amount retained by a trustee for debt service of highway revenue bonds.	
<b>WYOMING</b> Gasoline: 9 Cents Diesel: 9 Cents LPG: 0 Cents Gasohol: 9 Cents	- - - -	- - - -	8¢ in §39-6-210; 1¢ in §39-6-215 8¢ in 39-6-909; 1¢ in 39-6-914 See Table S-106. Same as gasoline. Rates shown include 1 cent additional tax for environmental purposes.	See Remarks See Remarks See Remarks
Department of Transportation....	40 cents per gallon of ethanol	Ethanol producers tax credit	Credit vouchers issued only for ethanol produced in Wyoming and limited to a total of \$2,000,000 total credits redeemed per year.	39-6-216
State Treasurer.....	All	Distributed as follows:	39-6-210(b); 39-6-215(b); 39-6-910(b); 39-6-914(b)	See Remarks
Corrective Action Account & Environmental Policy Financial Responsibility Account.....	1 cent	Cleanup of underground storage tank releases.	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. Tax resumes after the balance in either account drops below \$4,000,000.	39-6-215; 39-6-305(k)(vi)

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

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

TABLE MF-106  
STATUS AS OF JANUARY 1, 1998

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
State Highway Fund.....	8 cents (diesel)	Distributed as follows:		39-6-910(c)(i)
	Amount required	Collection and administrative expenses.	Deduction not to exceed 2 percent.	39-6-910(c)(i)
County Road Funds.....	Remainder			
	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.	39-6-910(c)(ii)(A)
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.	39-6-910(c)(ii)(B)
State Highway Fund.....	75 percent	Maintenance and construction of State highways.		39-6-910(c)(ii)(C)
Cities, Towns, Counties.....	8 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).	39-6-210
	Net receipts from aviation use	Maintenance of airports.	Distributed to the local jurisdiction in which the airport is located.	39-6-210(c)(ii)
Department of Commerce.....	See remarks	To improve snowmobile trails.	Amount distributed based on the number of registered snowmobiles multiplied by \$10.00.	39-6-210(c)(vi)
Department of Commerce.....	See remarks	To improve boating and recreational facilities.	Amount distributed based on the number of registered motorboats multiplied by \$10.00.	39-6-210(c)(vii)
County Road Funds.....	Remainder	Distributed as follows:		
	13.5 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.	39-6-210(d)(i)
State Highway Fund.....	14 percent	Distributed as follows:		
	See remarks	Counties' contribution to the Technology Transfer Center.	Amount equal to the lesser of 12.5 percent of the University Technology Transfer program or \$31,250. ( See §21-17-115(a)ii ).	39-6-210(d)(ii) 21-17-115(a)iii
State-County Road Account.....	Remainder	Construction and reconstruction of county or farm-to-market roads.	Allocated among counties, 50 percent on the basis of rural population and 50 percent on area. Provides State's share (93%) of these projects. Counties must provide remaining amounts (7%).	39-6-210(d)(ii) 24-2-110(b)
State Highway Fund.....	15 percent	Distributed as follows:		
	See remarks	Cities' and towns' contribution to the Technology Transfer Center.	Amount equal to the lesser of 12.5 percent of the University Technology Transfer program or \$31,250. ( See §21-17-115(a)ii ).	39-6-210(d)(iii) 21-17-115(a)iii
Incorporated Cities and Towns.....	Remainder	Construction and maintenance of streets and alleys, and up to 2 percent of bonds sold through a revolving local improvement fund.	Allocated 75 percent based on the location of gasoline sales, and 25 percent on population.	39-6-210(d)(iii) 15-6-437
State Highway Fund.....	57.5 percent	Distributed as follows:	This fund also receives motor-vehicle revenues, sales and use tax revenues and severance tax revenues. (See Tables MV-106 and S-106)	39-6-210(iv)
Industrial Road Program Account.....	\$1,000,000 per biennium	To construct and reconstruct industrial roads.	Funded 50 percent by the State and 50 percent by counties. State share appropriated from funds available to State Highway Commission.	24-5-118
Highway Crossing Protection Account.....	\$120,000	Installing, improving and reconstructing signals and devices at the crossings of highways and railroads.	\$10,000 per month distribution from the State Highway Fund limited to maintaining a maximum balance of \$240,000 in the account.	37-10-101
State Highway Fund.....	Remainder	Maintenance, construction, reconstruction and administration of highways.	May be used to fund State share of University technology transfer center program and to provide funds for the State highway patrol.	39-6-210(d)(iv) 21-17-115(i)