

## FEDERAL HIGHWAY-USER FEES, 2009 1/

OCTOBER 2010

TABLE FE-21B

USER FEE	TAX RATE	DISTRIBUTION OF TAX				
		EFFECTIVE DATE	HIGHWAY TRUST FUND			GENERAL FUND
			HIGHWAY ACCOUNT	MASS TRANSIT ACCOUNT	LEAKING UNDERGROUND STORAGE TANK TRUST FUND	
Fuel Taxes (Cents per Gallon)						
Gasoline and Gasohol fuels	18.4	10/1/1997	15.44	2.86	0.1	-
Diesel and Kerosene fuels	24.4	10/1/1997	21.44	2.86	0.1	-
Alternative fuels 2/						
Liquefied Petroleum Gas	18.3	10/1/2006	16.17	2.13	-	-
Liquefied Natural Gas	24.3	10/1/2006	22.44	1.86	-	-
Other Special Fuels 3/	18.4	10/1/2006	15.44	2.86	0.1	-
Compressed natural gas 4/	18.3	10/1/2006	17.07	1.23	-	-
Other Taxes - All Proceeds to Highway Account						
Tires	Tax is imposed on tires sold by manufacturers, producers, or importers at the rate of \$.0945 (\$.04725 in the case of a bias ply or super single tire) for each 10 pounds of the maximum rated load capacity over 3,500 pounds.					
Truck and trailer sales	12 percent of retailer's sales price for tractors and trucks over 33,000 pounds gross vehicle weight (GVW) and trailers over 26,000 pounds GVW. The tax applies to parts and accessories sold in connection with the vehicle sale.					
Heavy vehicle use	Annual tax: Trucks 55,000-75,000 pounds GVW, \$100 plus \$22 for each 1,000 pounds (or fraction thereof) in excess of 55,000 pounds Trucks over 75,000 pounds GVW, \$550					
<p>1/ Source: Office of Highway Policy Information, Federal Highway Administration.</p> <p>2/ Alternative fuels include benzol, benzene, naphtha, casing head and natural gasoline, or other liquid used as a fuel in a motor vehicle except diesel, kerosene, gas oil, fuel oil, or any product taxable under the gasoline tax provisions. Beginning October 1, 2006, LPG and LNG are taxed based on their energy content relative to gasoline.</p> <p>3/ Only small amounts of revenue are collected by Internal Revenue Service for taxes on neat alcohol and some other miscellaneous sources.</p> <p>4/ 18.3 cents per energy equivalent to a gallon of gasoline</p>						