

## FEDERAL HIGHWAY-USER TAXES, AS OF 2017 (1)

DECEMBER 2018

TABLE FE-21B

USER TAX	TAX RATE	EFFECTIVE DATE	DISTRIBUTION OF TAX			
			HIGHWAY TRUST FUND			GENERAL FUND
			HIGHWAY ACCOUNT	MASS TRANSIT ACCOUNT	LEAKING UNDERGROUND STORAGE TANK TRUST FUND	
<b>Fuel Taxes (Cents per Gallon)</b>						
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 <sup>3</sup>	1/1/2016	16.17	2.13	-	-
Liquefied natural gas	24.3 <sup>4</sup>	10/1/2006	22.44	1.86	-	-
Compressed natural gas	18.3 <sup>3</sup>	10/1/2006	17.07	1.23	-	-
Other alternative fuels	18.4	10/1/1997	15.44	2.86	0.1	-
<sup>3</sup> Changes to tax rate included in the Surface Transportation and Veterans Health Care Choice Improvement Act of 2015. Amounts for these products are defined as having a rate "per energy equivalent of a gallon of gasoline". Computation details can be found in 26 USC 4041. <sup>4</sup> Changes to tax rate included in the Surface Transportation and Veterans Health Care Choice Improvement Act of 2015. Amounts for these products are defined as having a rate "per energy equivalent of a gallon of diesel". Computation details can be found in 26 USC 4041.						
<b>Other Taxes - All Proceeds to Highway Account</b>						
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					
(1) Source: Office of Highway Policy Information, Federal Highway Administration. (2) Alternative fuels is any liquid other than gas oil, fuel oil or any product taxable under Section 4081 of the Internal Revenue Code (gasoline, diesel, kerosene, and diesel-water emulsion.)						

