

DISPOSITION OF RECEIPTS FROM STATE IMPOSTS ON HIGHWAY USERS - 2024

JANUARY 2026

(THOUSANDS OF DOLLARS)

TABLE DF

STATE	RECEIPTS AVAILABLE FOR DISTRIBUTION (1)	FOR COLLECTING MOTOR-FUEL AND MOTOR-VEHICLE TAXES AND FEES (2)	NET FUNDS DISTRIBUTED (3)	FOR STATE ADMINISTERED HIGHWAYS (4)				FOR LOCAL ROADS AND STREETS			FOR MASS TRANSIT PURPOSES	FOR GENERAL AND NONHIGHWAY PURPOSES					
				CAPITAL OUTLAY, MAINTENANCE AND ADMINISTRATION	HIGHWAY LAW ENFORCEMENT AND SAFETY	DEBT SERVICE	TOTAL	DIRECT EXPENDITURES BY STATE	TRANSFERS TO LOCAL GOVERNMENTS	TOTAL		LOCAL GENERAL AND NON-HIGHWAY PURPOSES (5)	STATE NON-HIGHWAY PURPOSES (6)	TO STATE GENERAL FUND			
														STATE GENERAL PURPOSES	OFFSET BY GENERAL FUNDS SPENT FOR HIGHWAYS (7)	NET	TOTAL
Alabama	1,453,837	229,983	1,223,854	360,116	76,446	86,405	522,967	635,932	-	635,932	38,153	-	26,801	-	-	26,801	
Alaska (8)	141,252	81,261	59,991	43,684	35	-	43,719	-	2,213	2,213	14,059	-	59,991	(59,991)	-	-	
Arizona	1,284,008	20,489	1,263,519	10,456	57,766	11,843	80,065	68,919	800,925	869,844	16,189	-	297,421	-	-	297,421	
Arkansas	829,317	24,281	805,036	283,138	44,302	73,824	401,264	339,859	796	340,655	35,221	-	27,895	-	-	27,895	
California	19,356,401	41,103	19,315,298	6,515,330	3,025,533	-	9,540,863	252,973	6,847,941	7,100,914	1,944,328	-	716,115	13,112	(33)	13,079	
Colorado	2,405,043	168,194	2,236,849	712,224	16,445	413,551	1,142,220	245,509	774,483	1,019,992	22,192	-	52,446	-	-	52,446	
Connecticut	1,276,882	-	1,276,882	339,875	14,356	566,737	920,968	4,660	86,252	90,912	41,787	-	217,715	5,500	-	5,500	
Delaware	356,482	-	356,482	6,770	97,800	142,223	246,793	-	-	-	109,688	-	-	-	-	-	
Dist. of Col. (8)	140,857	8,395	132,462	6,288	-	-	6,288	5,697	-	5,697	119,862	-	613	-	-	613	
Florida	5,825,477	30,498	5,794,979	2,445,270	515,602	642,622	3,603,494	219,249	488,922	708,171	602,663	-	658,094	222,557	-	222,557	
Georgia	2,450,267	474,102	1,976,165	424,191	373,360	241,911	1,039,462	306,974	528,901	835,875	16,828	-	83,999	-	-	83,999	
Hawaii	327,470	14,774	312,696	222,949	7,042	51,484	281,475	-	12,648	12,648	-	-	18,573	-	-	18,573	
Idaho	674,307	17,228	657,079	22,945	22,541	95,579	141,065	108,624	357,830	466,454	5,698	-	43,865	-	-	43,865	
Illinois	5,087,970	560,032	4,527,938	1,905,933	40,628	728,549	2,675,110	314,661	489,924	804,585	1,047,873	-	369	815,494	(815,494)	369	
Indiana	2,829,987	67,967	2,762,020	1,953,645	2,821	98,767	2,055,233	67,711	634,710	702,421	-	-	4,367	-	-	4,367	
Iowa	1,979,484	35,992	1,943,492	833,365	81,093	-	914,458	-	1,003,260	1,003,260	5,421	-	20,352	4,666	(4,666)	20,352	
Kansas	712,023	3,749	708,274	8,410	95,996	202,645	307,051	143,204	161,122	304,326	1,949	-	94,737	210	-	210	
Kentucky	1,906,054	34,722	1,871,332	861,829	70,634	315,580	1,248,043	362,750	1,248,043	362,750	168,381	-	92,159	-	-	92,159	
Louisiana	875,480	105,013	770,467	171,652	17,330	287,003	475,985	10,458	88,648	99,106	48,979	-	146,758	-	-	146,758	
Maine	370,161	41,420	328,741	10,699	34,598	2,349	47,646	229,810	-	229,810	2,094	-	49,189	-	-	49,189	
Maryland	2,885,358	102,994	2,782,364	3,224	7,123	361,454	371,801	58,110	333,214	391,324	1,719,863	-	299,375	-	-	299,375	
Massachusetts	1,349,995	-	1,349,995	89,163	33,545	515,205	637,913	13,003	65,141	78,144	309,093	-	324,845	498,420	(498,420)	324,845	
Michigan	3,153,256	91,271	3,061,985	266,874	61,203	261,241	589,318	2,094,409	33,000	2,127,409	345,260	-	-	-	-	-	
Minnesota	1,975,924	37,717	1,938,207	811,339	56,484	84,208	952,031	10,514	927,344	937,858	48,317	-	-	-	-	-	
Mississippi	663,039	3,045	659,994	214,118	22,132	109,320	345,570	137,924	124,731	262,655	4,003	-	47,764	-	-	47,764	
Missouri	1,334,637	-	1,334,637	59,456	307,637	444,652	811,745	126,355	385,856	512,211	10,677	-	-	-	-	-	
Montana	576,994	-	576,994	125,994	58,670	-	184,664	-	104,966	104,966	17,304	-	270,061	-	-	270,061	
Nebraska	560,964	34,257	526,707	5,915	10,447	-	16,362	17,228	487,722	504,950	3,996	-	1,400	4,958	(4,958)	1,400	
Nevada	658,068	738	657,330	441,504	134,048	77,903	653,455	-	-	-	3,630	-	246	-	-	246	
New Hampshire	241,871	425	241,446	126,395	428	32,117	158,940	-	74,605	74,605	823	-	7,078	-	-	7,078	
New Jersey	1,556,605	-	1,556,605	218,463	333,821	31,445	583,729	95,472	375,937	471,409	1,727	-	238,011	629,506	(367,774)	261,732	
New Mexico	883,231	19,378	863,853	264,002	-	194,095	458,097	-	196,285	196,285	14,553	-	194,919	-	-	194,919	
New York	3,285,745	38,499	3,247,246	95,583	10,241	255,429	361,253	201,917	550,884	752,801	2,038,924	-	94,269	-	-	94,269	
North Carolina	3,970,225	13,282	3,956,943	2,747,889	216,582	580,415	3,544,886	-	170,112	170,112	53,832	-	165,522	22,592	-	22,592	
North Dakota	403,140	10,075	393,065	162,334	31,104	-	193,438	76,165	108,325	184,490	1,727	-	13,412	1,196	(1,196)	13,412	
Ohio	3,849,060	627,812	3,221,248	785,808	18,588	311,903	1,116,299	447,259	1,570,464	2,017,723	30,892	-	56,336	-	-	56,336	
Oklahoma	1,373,202	6,372	1,366,830	251,513	247,318	72,874	571,705	114,749	-	114,749	-	-	680,378	-	-	680,378	
Oregon	1,636,421	201,583	1,434,838	197,194	101,471	227,599	526,264	81,244	614,301	695,545	123,225	-	89,804	-	-	89,804	
Pennsylvania	5,257,221	295,332	4,961,889	1,839,393	417,561	158,422	2,415,376	163,419	342,614	506,033	2,040,483	-	-	-	-	-	
Rhode Island (8)	276,917	17,864	259,053	4,227	1,804	97,458	103,489	14,705	-	14,705	50,510	-	90,353	15,646	(15,646)	90,353	
South Carolina	2,322,133	-	2,322,133	1,413,850	6,556	-	1,420,406	124,771	137,830	262,601	15,879	-	623,246	-	-	623,246	
South Dakota	365,246	18,570	346,676	166,033	39,490	-	205,523	136,629	-	136,629	691	-	3,831	-	-	3,831	
Tennessee	1,845,998	36,841	1,809,157	976,534	15,272	-	991,806	241,347	432,054	673,401	45,334	-	98,616	237,468	(237,468)	98,616	
Texas	14,800,183	40,210	14,759,973	2,472,106	1,051,778	2,381,254	5,905,138	205,423	455,886	661,309	19,690	-	8,173,836	-	-	8,173,836	
Utah	1,005,969	-	1,005,969	109,326	9,395	278,710	397,431	119,223	331,708	450,931	12,794	-	144,815	118	(118)	144,815	
Vermont	368,658	-	368,658	68,404	23,567	260	92,231	92,633	49,409	142,042	11,730	-	122,655	-	-	122,655	
Virginia	3,659,225	145,468	3,513,757	146,061	81,520	653,723	881,304	-	1,539,519	1,539,519	946,562	-	146,375	3,170	(3,170)	146,375	
Washington	2,765,295	151,416	2,613,879	830,367	112,237	894,003	1,836,607	336,569	98,945	435,514	273,334	-	68,424	-	-	68,424	
West Virginia	851,298	3,557	847,741	745,226	41,840	57,386	844,452	-	-	-	3,287	-	-	-	-	-	
Wisconsin	1,944,662	-	1,944,662	75,635	106,405	514,504	696,544	352,682	570,252	922,934	128,615	-	196,570	-	-	196,570	
Wyoming	230,514	13,752	216,762	79,396	47,947	-	127,343	-	-	-	81,035	-	8,385	-	-	8,385	
Total	116,334,173	3,869,661	112,464,512	32,932,095	8,200,542	12,556,652	53,689,289	8,576,740	22,359,679	30,938,419	12,599,155	-	14,662,805	2,583,793	(2,008,934)	574,859	15,237,664

(1) This table combines motor-fuel and motor-vehicle data from Tables MF-3 and MV-3. This table is compiled from reports of State authorities.
 (2) Includes some estimates.
 (3) The distributions shown include both specific dedications and the prorated share of motor-fuel and motor-vehicle portions of distributions from common funds with multiple revenue sources.
 (4) Includes expenditures for county roads under State control.
 (5) Some allocations for local general purposes may have been used in part for highways.
 (6) Includes only allocations for specific nonhighway purposes.
 (7) Gross allocations of highway-user revenues to State general funds were reduced by appropriations for highways from State general funds. These amounts are included with allocations for State highway purposes.
 (8) In these States, most highway-user revenues are placed in the State general fund. For a discussion of general fund States' financing, see "Highway Finance" text under "Funds Attributable to Highway Users."
 (9) Amounts shown represent data reported for 2023.