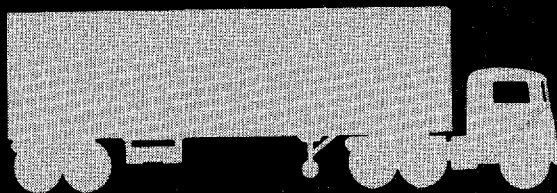
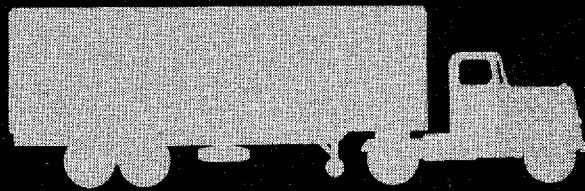
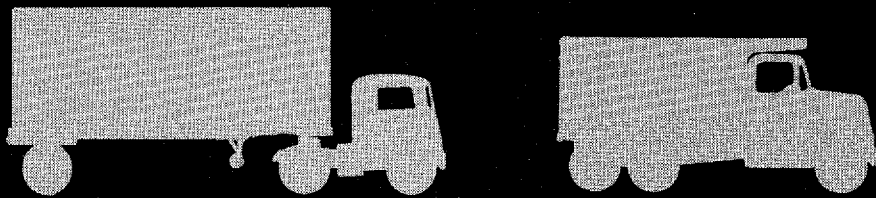
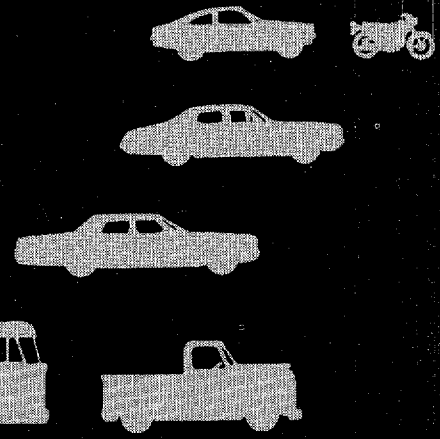
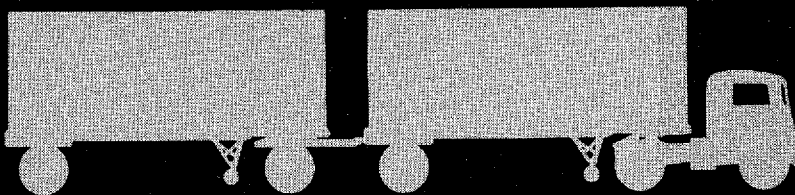


ROAD USER AND PROPERTY TAXES

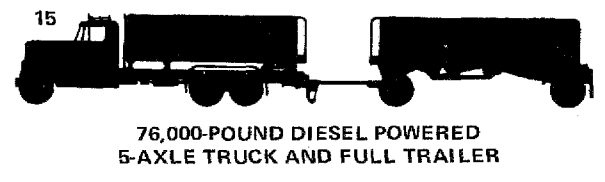
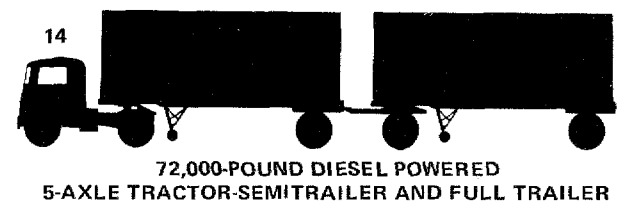
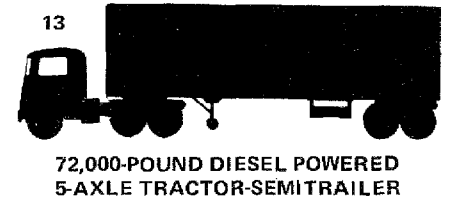
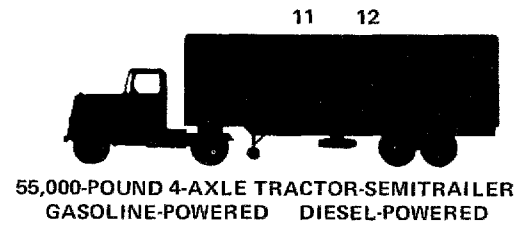
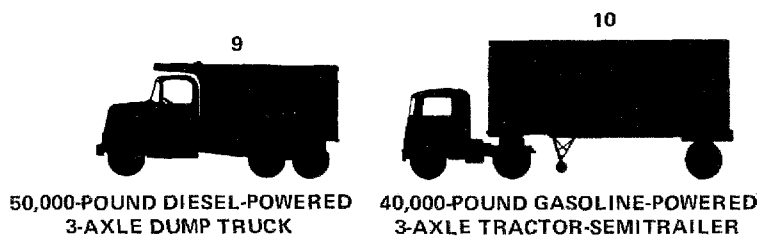
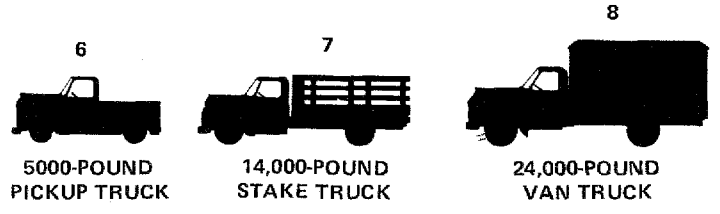
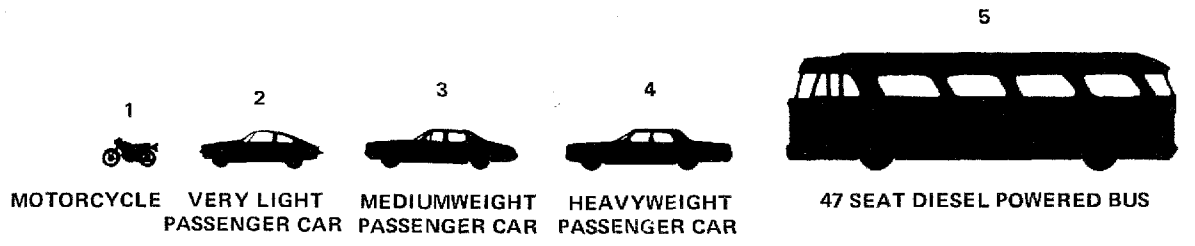
ON SELECTED MOTOR VEHICLES



1973



U.S. DEPARTMENT OF TRANSPORTATION
FEDERAL HIGHWAY ADMINISTRATION



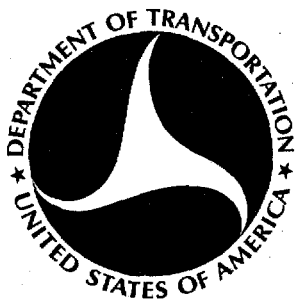
ROAD USER AND PROPERTY TAXES

ON SELECTED MOTOR VEHICLES

1973

By ROBERT W. SHERRER

Highway Statistics Division/Office of Highway Planning



U.S. DEPARTMENT OF TRANSPORTATION
CLAUDE S. BRINEGAR, SECRETARY

FEDERAL HIGHWAY ADMINISTRATION
NORBERT T. TIEMANN, ADMINISTRATOR

PREFACE

This report provides basic information for 1973 from each State on road-user taxes and property taxes levied on a selected group of vehicles. The intent is neither to weigh the merits of any of the taxes being reviewed nor to recommend any tax policy, but to supply the means to measure and compare the annual payments that would be made for each of 15 carefully selected vehicles in each State. By arranging these payments in a uniform manner, a useful research and planning tool is made available to highway administrators, legislators, and others who are concerned with highways and with vehicles and their use.

The taxation information included for the vehicles, which range from a motorcycle to a 76,000-pound truck-trailer combination, is contained in the following:

1. Tables that show highway user and total taxes paid to each State.
2. Bar charts in which States are ranked by highway-user and total taxes paid.
3. Maps that show ranges of highway-user and total taxes paid to each State.

The author particularly acknowledges the cooperation and many helpful suggestions made by L. L. Liston, Chief, Vehicles and Fuels Branch, and N. K. Bramlett and C. L. Gauthier, Economists. Appreciation is also extended to Robert Billker, Kathleen Hepburn and Gary Yudkoff for their efforts in data processing and the production of the bar charts and tables, and to Virginia Moyer and Tricia Person for the final preparation of the data for publication.

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Vehicle	Table		Figure	
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INTRODUCTION

Highway-user revenues are generated by the users of motor vehicles substantially in proportion to their amount of use, and highways are supported primarily from these revenues. Motor-vehicle registrations are approaching the 122 million mark, and user charges, at all levels of government, are totaling approximately \$19.5 billion annually. These revenues are used to plan, build, and maintain highways for present needs and for the increasing numbers of vehicles expected during the next two decades. It is estimated that the total number of motor vehicles in the United States should approach 144 million by 1980 and 168 million by 1990. Road-user tax structures will need to be kept under constant review to assure that they provide for necessary highway system growth and to assure the greatest possible fairness in the distribution of the burden.

During the past 22 years, seven studies were published by the Federal Highway Administration that compared the magnitude of State highway-user taxes and property taxes on a selected group of vehicles. These studies in 1950, 1953, 1956, 1960, 1964, 1968, and 1970 provided check points along the full range of vehicle sizes and use classes so that comparisons could be made among States on the effect of each of the taxes, as well as the yield from the entire group of taxes.

The purpose of this study is to supply basic information on road-user and property taxes levied on motor vehicles as of January 1, 1973. The data presented give both a direct measurement of the impact of the taxes on different vehicles and place these taxes in perspective. The objective is the measurement of payments, and it is not the intent to assess the merits of the taxes imposed nor to indicate support for or opposition to any tax policy. As in prior studies, the vehicles chosen as examples and the operating factors applying to them are considered to be representative of the kinds and sizes of vehicles generally in operation throughout the United States. The assumed amounts and conditions of their use are believed to be reasonable; however, they are not claimed to be average. They were selected, rather, to show given points in the tax structures of the States. No consideration was given to the concentration of numbers of vehicles in various groups, a factor that will be of great importance in applying the findings of this study.

Background of Study

The main problem of motor-vehicle taxation is that of distributing tax responsibility equitably among vehicles of different types and sizes. The principal portion of current State road-user revenues is derived from the motor-fuel tax

and from registration fees on motor vehicles. In some States, a lower-than-average motor-fuel tax rate is accompanied by above-average registration fees; in others, higher motor-fuel tax rates are accompanied by relatively low registration fees. In Kentucky in 1973 a mediumweight automobile can be registered for \$12.50, and the gasoline tax is 9 cents per gallon; in Missouri it costs about twice as much to register the same automobile, but the gasoline tax is 7 cents. Assuming average travel, the total road-user taxes on an automobile would be approximately the same in the two States.

In this study individual road-user tax payments are compared as to the size of vehicles, and total direct State road-user and personal property taxes are measured. With this information, comparisons can be made among vehicles, among States, and among types of service. The tax rates in effect January 1, 1973, have been used, and the taxes that would be paid for a full year in each State are shown for each vehicle studied.

For those who have used the earlier studies, the similarity of subject matter and methods of presentation in this one should be helpful. Some of the vehicles selected for this study differ slightly from those used in earlier studies, and the motorcycle and bus are included for the first time. This selection reflects recognition of changes in usage and legislation governing vehicle registration, classifications, and weights.

A study of the taxation of motor vehicles inevitably reveals some anomalies in the tax structures of the States. In some instances these are the result of gaps or oversight in legislation. In others, they may have resulted either from a definite purpose, or from developments not anticipated when the legislation was enacted. The most notable of such developments, of course, was the development of the diesel engine and its use in many States for years without being subject to motor-fuel taxation. Now, all States except Vermont and Wyoming tax diesel fuel used on the highways. Vermont imposes registration fees on diesel-powered vehicles that are 75 percent greater than the registration fees for gasoline-powered vehicles, while Wyoming imposes a compensatory tax on diesel-powered vehicles that is nearly 70 percent greater than the tax on gasoline-powered vehicles. There is also no fuel tax shown on the tables for diesel-powered vehicles in Idaho and Oregon. This does not mean that there is no tax charge, but rather that the manner of collection is through a special schedule of mileage taxes that contain an "in lieu" fuel tax portion.

The methods used and assumptions made in processing the data presented should be studied carefully in order to avoid misunderstandings. Probably no vehicle would incur exactly the annual amounts shown in the tabulations, and this is particularly true for the large commercial vehicles. Consideration was given to reporting tax payments on the basis of ton-miles of operation or vehicle-miles of travel, but to do so would have been going substantially beyond the limited objectives of this series of studies. Furthermore, comparison of the annual taxes was more advantageous because such amounts are more readily understood by the layman, many of the taxes and fees are levied on an annual basis, and by using the same assumptions, the relative positions of the States are the same on either an annual or a vehicle-mile basis.

Although there would be no differences among the relative positions of the States when their vehicle taxes were

compared on an annual basis or on a vehicle-mile basis because of the equal travel assumption, the annual mileage assumed for each vehicle for the purpose of making the comparison is important. Since all travel is assumed to be intrastate, the mileage factors are especially important. If the annual mileage figures assumed were too small, States having relatively large license or other annual fees but no mileage taxes would be placed in an unfavorable position in relation to States that have low annual fees and impose mileage taxes. But, if the assumed mileages were too great, from the viewpoint of the taxpayer the States imposing mileage taxes would be placed in an unfavorable position in comparison to those that depend principally upon annual fees for the taxation of heavy vehicles. The mileages shown for the larger vehicle types are not intended to be averages, but should be considered reasonable compromises of the miles they actually travel.

Table 1.—BASIS FOR REGISTRATION OF PASSENGER CARS

<p>FLAT FEE ONLY: Alabama Alaska Arizona California Connecticut Delaware Indiana Kentucky Louisiana Maine Massachusetts Nebraska Nevada North Carolina Ohio Oregon Pennsylvania Tennessee Utah Vermont Washington Wisconsin Wyoming</p> <p>FLAT FEE BY AGE: Idaho</p>	<p>WEIGHT GROUPS: Arkansas Florida Maryland Montana New Jersey Texas Virginia West Virginia District of Columbia</p>	<p>WEIGHT GROUPS AND AGE: Minnesota New Mexico North Dakota South Dakota</p> <p>WEIGHT GROUPS, AGE, AND FLAT FEE: Mississippi</p> <p>PER POUND: Hawaii</p>	<p>100-POUND INTERVALS: Colorado Michigan New York</p> <p>100-POUND INTERVALS, AGE, AND VALUE: Iowa</p> <p>500-POUND INTERVALS: Georgia South Carolina</p>	<p>WEIGHT GROUPS: Kansas New Hampshire Rhode Island</p> <p>HORSEPOWER GROUPS Illinois Missouri</p> <p>FACTORY DELIVERED PRICE AND AGE: Oklahoma</p>
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TABLE 2.—BASIS FOR REGISTRATION OF COMMON CARRIER BUSES
INTERCITY, INTRASTATE SERVICE

FLAT FEE	WEIGHT GROUPS		SEATING CAPACITY	OTHER
FLAT FEE ONLY Connecticut Maine Mississippi Nevada West Virginia	EMPTY WEIGHT Alaska Arizona California Florida Georgia Hawaii Michigan Ohio Virginia Wyoming District of Columbia	GROSS WEIGHT Delaware Idaho Illinois Indiana Iowa Kansas Nebraska New Hampshire New Mexico North Carolina Oregon South Carolina Texas Utah Vermont Washington Wisconsin	Alabama Colorado Louisiana Massachusetts Missouri Montana New Jersey New York Oklahoma Pennsylvania Tennessee	EMPTY WEIGHT AND SEATING CAPACITY Florida South Dakota EMPTY WEIGHT, SEATING CAPACITY, AND AGE North Dakota GROSS WEIGHT AND SEATING CAPACITY Rhode Island GROSS WEIGHT AND AGE Minnesota GROSS WEIGHT, SEATING CAPACITY, AND HORSEPOWER Arkansas SEATING CAPACITY AND NUMBER OF AXLES Maryland NO FEE Kentucky

THE TYPICAL VEHICLES

The bases for registering motor vehicles vary considerably among the States. Motorcycles are registered on a flat fee basis in all but three States. In Hawaii and New York motorcycles are registered according to weight, and in South Dakota they are registered on the basis of engine displacement.

The most common basis for registering passenger cars is the flat fee, as shown in table 1, but there are several groupings and variations; e.g., Mississippi determines its levy by compounding a fixed fee and tax components based upon gross weight and vehicle age. The bases used by different States for registering passenger cars are shown geographically in figure 1.

Table 2 shows the basis for registering a common carrier bus in intercity, intrastate service. The most common basis is gross weight; empty weight and seating capacity bases are also widely used. A flat rate is applied in five States, and in others combinations of these factors plus additional bases including age, horsepower, and number of axles are used.

Trucks and vehicle combinations are registered in three-fourths of the States on a gross vehicle weight basis, but among the remainder of the States there are many variations in the classification and taxation of trucks and combinations. The bases for registering trucks are given in figure 2.

Vehicles Selected

Fifteen vehicles were selected to illustrate the range and magnitude of State taxes on motor vehicles: A motorcycle, three passenger cars, a bus, four single-unit trucks, and six vehicle combinations. Their relative sizes and axle arrangements are shown in silhouette inside the front cover. The vehicles selected are in general use and are sufficiently similar to vehicles selected for the preceding studies to permit comparisons. The user is reminded that the basic purpose of this study is to present a series that permits comparison of the tax scales of the States at several points, rather than to present common or average vehicles. Description of the vehicles follow:

Passenger Vehicles:

- No. 1—A motorcycle.
- No. 2—A small, 4-passenger sedan.
- No. 3—A mediumweight sedan, typified by the "big three."
- No. 4—A heavy sedan.
- No. 5—A 47-seat, diesel-powered, intercity bus.

Single-Unit Trucks:

- No. 6—A pickup truck registered for 5,000 pounds gross weight (commonly called a half-ton truck).
- No. 7—A stake truck registered for 14,000 pounds gross weight (commonly called a 1½-ton truck).
- No. 8—A van truck registered for 24,000 pounds gross weight (commonly called a 2¾-ton truck).
- No. 9—A tandem-axle diesel-powered dump truck registered for 50,000 pounds gross weight and of the type used for hauling coal, excavation dirt, and building materials.

Vehicle Combinations:

- No. 10—A three-axle, cab-over-engine, tractor-semitrailer, gasoline-powered, registered for 40,000 pounds gross weight.
- No. 11—A four-axle tractor-semitrailer (tandem axles on the semitrailer), gasoline-powered, registered for 55,000 pounds gross weight. (No. 12 is the same vehicle but is diesel-powered.)
- No. 12—A four-axle tractor-semitrailer (tandem axles on the semitrailer), diesel-powered, registered for 55,000 pounds gross weight. (No. 11 is the same vehicle but is gasoline-powered.)
- No. 13—A five-axle, cab-over-engine, diesel-powered, tractor-semitrailer (tandem axles on both units) registered for 72,000 pounds gross weight.
- No. 14—A five-axle combination composed of a two-axle, cab-over-engine, diesel-powered tractor-truck, single-axle semitrailer, and a two-axle full trailer, registered for 72,000 pounds gross weight.
- No. 15—A five-axle combination composed of a three-axle, conventional, diesel-powered truck, and a two-axle full trailer, registered for 76,000 pounds gross weight.

Vehicle Selection Factors

Two vehicles are included for the first time, the motorcycle (No. 1) and the bus (No. 5). The motorcycle was added because of its increasing popularity and the general interest in its operation. The bus was included because of its growing importance as a transportation mode. A bus in intercity operation was selected over one in transit operation because of the relative consistency of its operating characteristics, and because the taxes levied against it are generally more aligned with the tax structures for other highway vehicles.

The very light passenger car (No. 2) was included because of the large number of small, lightweight cars that

the American public has purchased in recent years. Although a compact car is not included, the three cars chosen for this study should provide adequate data on the tax range of passenger cars.

The tandem-axle, diesel-powered dump truck (No. 9) is shown registered for 50,000 pounds rather than 40,000 pounds as in past studies, since the heavier vehicle is in general use and provides an upper point in the tax schedules for single-unit trucks. This vehicle is operating in all but two States (South Dakota and Washington) although in some it can operate only under special permit because of its heavy weight and short wheel base.

The 40,000-pound three-axle combination (No. 10) with a 27-foot semitrailer is in general local delivery service. In the 1970 study an additional three-axle combination registered at 45,000 pounds with a 40-foot trailer was included as an over-the-road carrier. However, the popularity of that combination in intercity service has been declining in recent years in favor of larger vehicles.

In order to compare taxes on vehicles that differed only in the fuel used, data have been included on two types of 55,000-pound, four-axle combinations (Nos. 11 and 12)—one type has a gasoline engine and the other a diesel engine. An arbitrary assumption, but one considered reasonable, was made of a fuel-consumption rate of 4 miles per gallon for the gasoline combination and of 5½ miles per gallon for the diesel combination, for each of the studies.

Nine States now impose a higher tax on diesel fuel than on gasoline. These States, and the tax rates in cents per gallon, are shown as follows:

<i>State</i>	<i>Gasoline</i>	<i>Diesel</i>
Alabama	7	8
Arkansas	7.5	8.5
Iowa	7	8
Kansas	7	8
Mississippi	8	10
Montana	7	9
New York	8	10
Tennessee	7	8
Texas	5	6.5

The Mississippi rate for gasoline will become 9 cents, and the Arkansas rates will become 8.5 cents for gasoline and 9.5 cents for diesel on July 1, 1973.

Other States are studying the possibility of imposing higher taxes on diesel fuel to reduce the apparent tax advantage of diesel-powered vehicles. However, effective February 1, 1973, Michigan will impose a 2-cent higher tax on gasoline than on diesel fuel.

Diesel power was selected for the bus, dump truck, and all of the heavier combinations (Nos. 12-15) included in the study because of the greater use of the more efficient diesel engine in these larger units. The heaviest combina-

tion (No. 15) can be operated in 17 States. It also can be operated on the New York Thruway but cannot be used on any of the other highways of that State. Alaska and Hawaii permit all of the heavy vehicles.

Figure 5 data show that as of January 1, 1973, vehicle No. 13 could be operated legally in all of the 21 Western States and all 29 Eastern States and the District of Columbia. The trend toward permitting use of heavier vehicles is reflected by the fact that in 1968, three of the Eastern States did not permit the use of vehicle No. 13, and in 1964, seven Eastern States did not permit it. Most of the toll roads in the Eastern States permit the operation of all of the vehicles covered by this study.

The determination of whether data from any State for any given vehicle would be included or excluded from the study was based solely on whether the vehicle, as specified, would be registered and permitted to operate in that State. In some States the vehicle or combination could be registered but could not be operated legally with a full load. All such vehicles were omitted from the study, even though they could be registered and might sometimes be operated on the highways of the State with slightly lower gross weights. Where minor variances of axle spacing would permit a vehicle to be used legally in a State, it was assumed for study purposes that the vehicle so altered was essentially the same as that described in the specification sheet and could be reasonably compared with the vehicle of the same description from other States. As discussed above, vehicle No. 9, a 50,000-pound dump truck, may not be operated in two States and requires a special permit for annual use in others; it is included in the study because it is popular in the construction industry today and is in wide use.

As shown in figure 6, tractor-semi-trailer combinations are registered as single units in 37 of the States, in 10 States tractor trucks and semi-trailers are registered as separate units and in 4 States they may be registered as single units or separately. In this study, combinations are considered to be registered as single units in those States where the fee for either the tractor or the semi-trailer is based on the gross weight or capacity of the combination, even though in most of these States a relatively small fee is also levied on the other unit of the combination. In the four States in which the owner has the option of registering his combination as a single unit or as separate units, it has been assumed that owners would choose the method that would result in the lowest registration fee. The States were asked to rate the vehicles as they are customarily requested by the owners, thus, Montana and South Dakota showed combinations registered as separate units while Delaware and Washington showed combinations registered as a single unit.

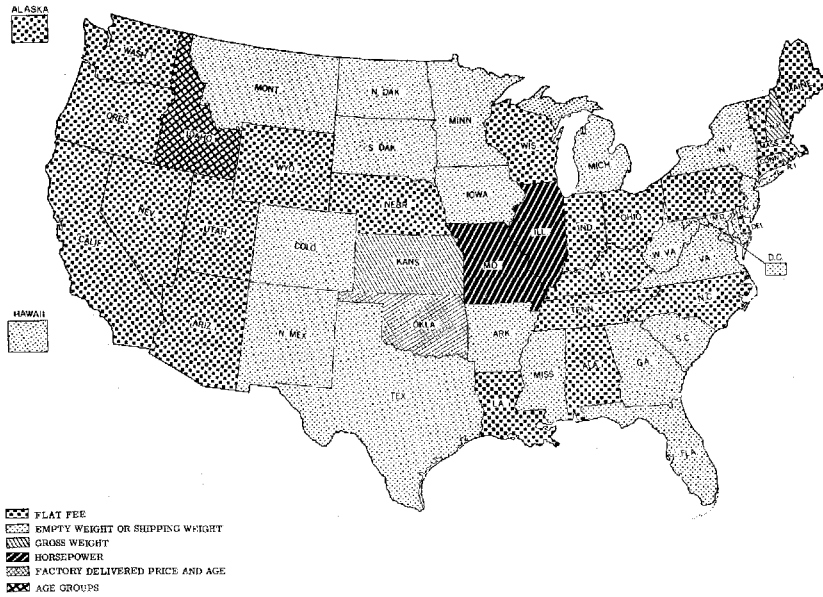


Figure 1.-Passenger-car registration fee basis.

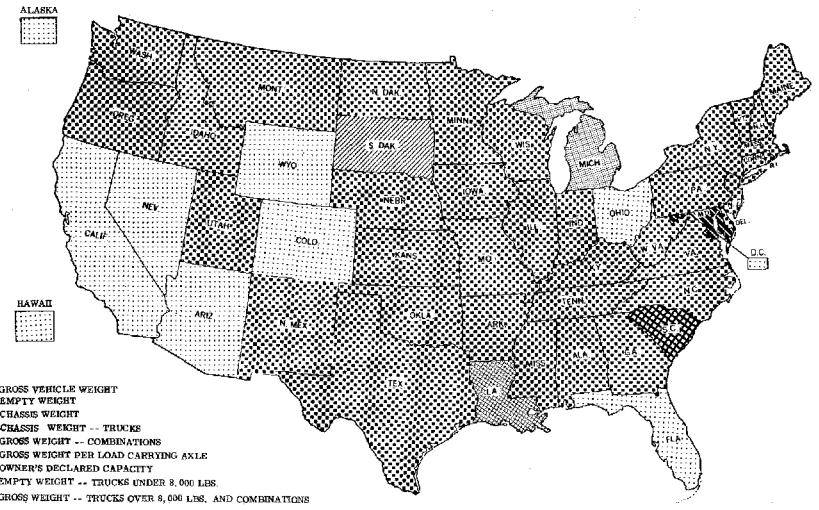


Figure 2.-Truck registration fee basis.

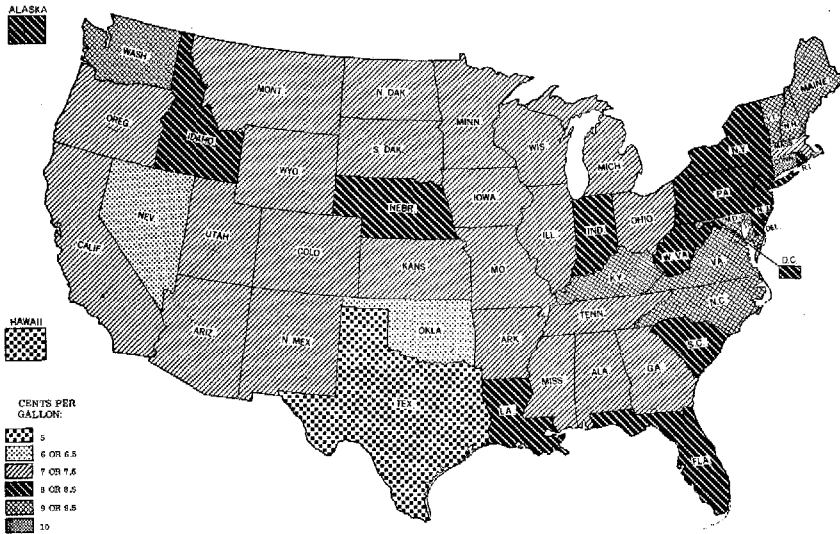


Figure 3.-State gasoline tax rates.

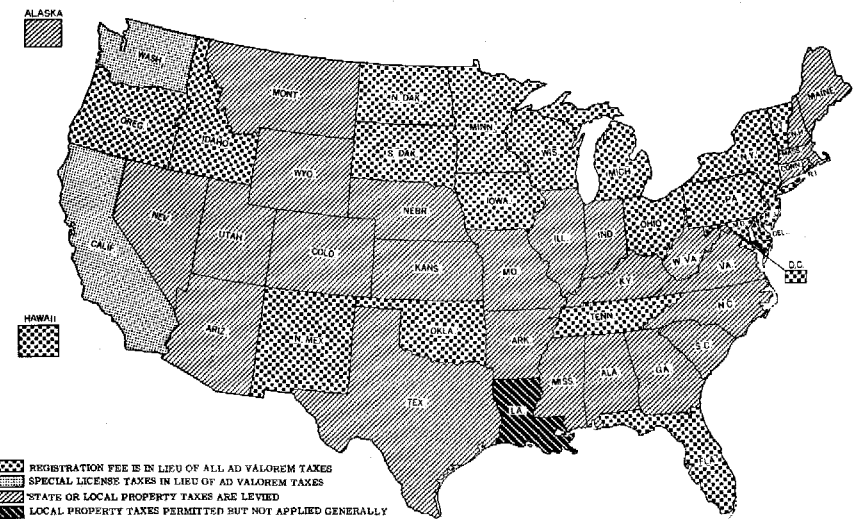


Figure 4.-Application of personal-property taxes to motor vehicles.

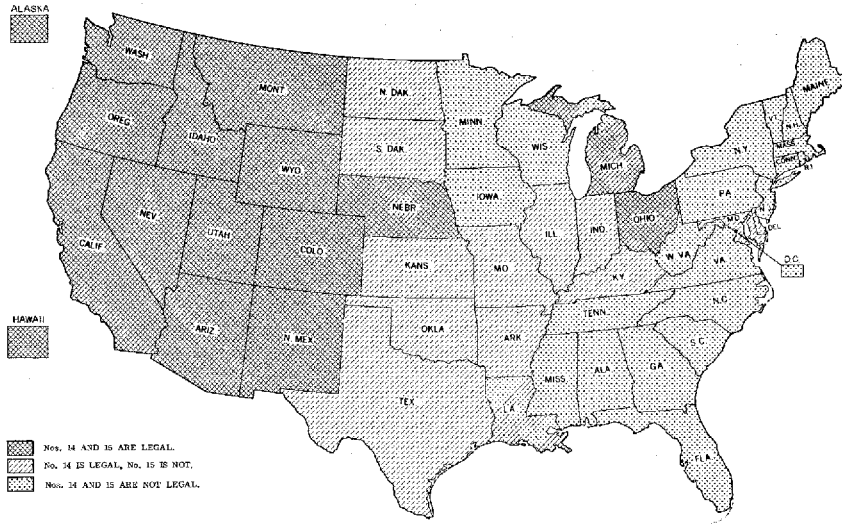


Figure 5.-Legality of heavy combinations.

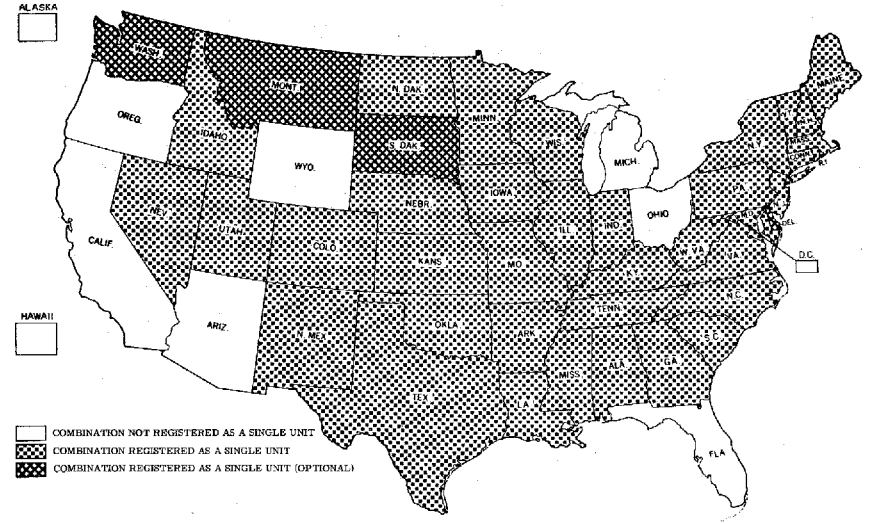


Figure 6.-Registration of tractor-semitrailer as a single unit.

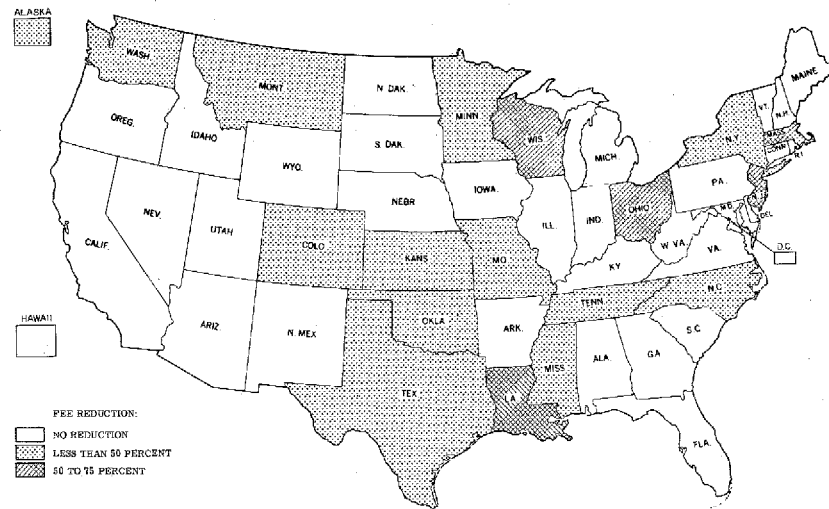


Figure 7.-Reduced registration fees for farm truck (No. 6, pickup truck).

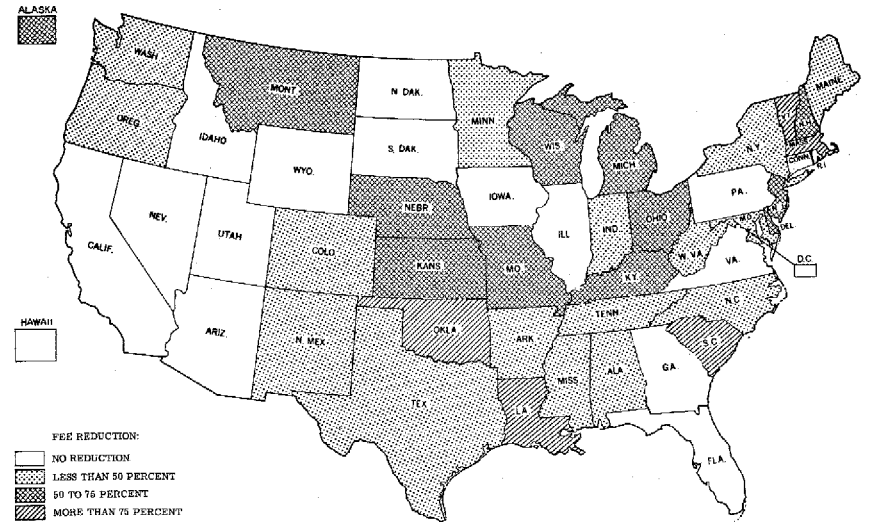


Figure 8.-Reduced registration fees for farm truck (No. 7, stake truck).

SPECIFICATIONS, USE FACTORS AND METHOD OF PRESENTATION

During the summer of 1972 a detailed statement of the specifications for each of the 15 vehicles selected was sent to the State authorities for determination of the specific fees and taxes that would be payable on them during a full year under laws existing January 1, 1973. Table 3 shows these specifications together with the assumed annual mileage traveled, motor fuel consumed, and other factors needed to compute the various taxes that would be paid. The State road-user levies to be reported were motor-fuel taxes and vehicle registration fees, other annual vehicle fees closely related to registration, and the applicable motor-carrier taxes. In addition, all direct personal property taxes levied on motor vehicles by all levels of government were to be reported. The property taxes for 1973 were generally estimated by the State authorities on the basis of 1972 property assessments and tax rates. However, where the 1973 rates and valuations were available they were used.

The same care that was taken in the selection of vehicles was taken in the selection of use factors. Average values were not available for travel mileages, fuel consumption rates, and earnings for each selected vehicle. It was, therefore, necessary to assign values arbitrarily, but special effort was made to select amounts that were reasonable. The objective was to supply specific factors to which tax rates could be applied uniformly in all States, and to present data reflecting these rates to permit valid comparisons among States, vehicles, and services.

In order to avoid the complex situations that would have been encountered in computing taxes on vehicles in interstate operation, intrastate use was specified. Without this stipulation the study would have been unduly complicated by the necessity of having to (1) include the additional taxes and fees applicable only to interstate carriers, and (2) consider an almost infinite variety of circumstances. Obviously, few large combinations travel entirely in one State for an entire year. However, the stipulation of intrastate travel was permissible, even indispensable, because the purpose of the study was to compare tax rates rather than

to select typical vehicles or the most probable amount and kind of service for the most probable tax payments. It was specified that the vehicles were assumed to have been operated in the same State since purchased new in 1971. This made 1973 the third year of registration and thus excluded from the study nonrecurring taxes, such as those on sales and titling, and removed the vehicles from the top property tax brackets.

Although the types of vehicles used on farms vary widely, it was decided to show farm service for the pickup and the stake trucks only. Figure 10 shows a comparison of the registration fees charged for farm and for private use of the 14,000-pound gross weight stake truck.

In this study the group of taxes imposed by the Federal Government on gasoline, vehicles, tires, and associated products has been specifically excluded, as has the annual use tax on vehicles of more than 26,000 pounds gross weight. These levies have been excluded because they are uniform throughout the Nation and would have no effect on the comparisons among States. Similarly, local taxes and fees, other than property taxes, are not included. Many counties and cities impose registration fees or additional motor-fuel taxes, but the inclusion of these levies is beyond the scope of this study.

The data received from the States are presented for the individual selected vehicles in tables 5-18 and figures 11-43. In all of the tables, the States are arranged in regional groupings to permit ready comparison of data for each State with data for its neighbors. The figures show the principal groups of taxes and permit a quick comparison of the elements reported and among the States.

The national averages and extremes are shown in table 4. The averages are unweighted arithmetic averages of the totals for all States in which the vehicles are permitted to operate. In figure 9 a comparison is shown of the low, average, and the high annual rates on four of the vehicles covered in the study. (Note the two different vertical scales in the figure.)

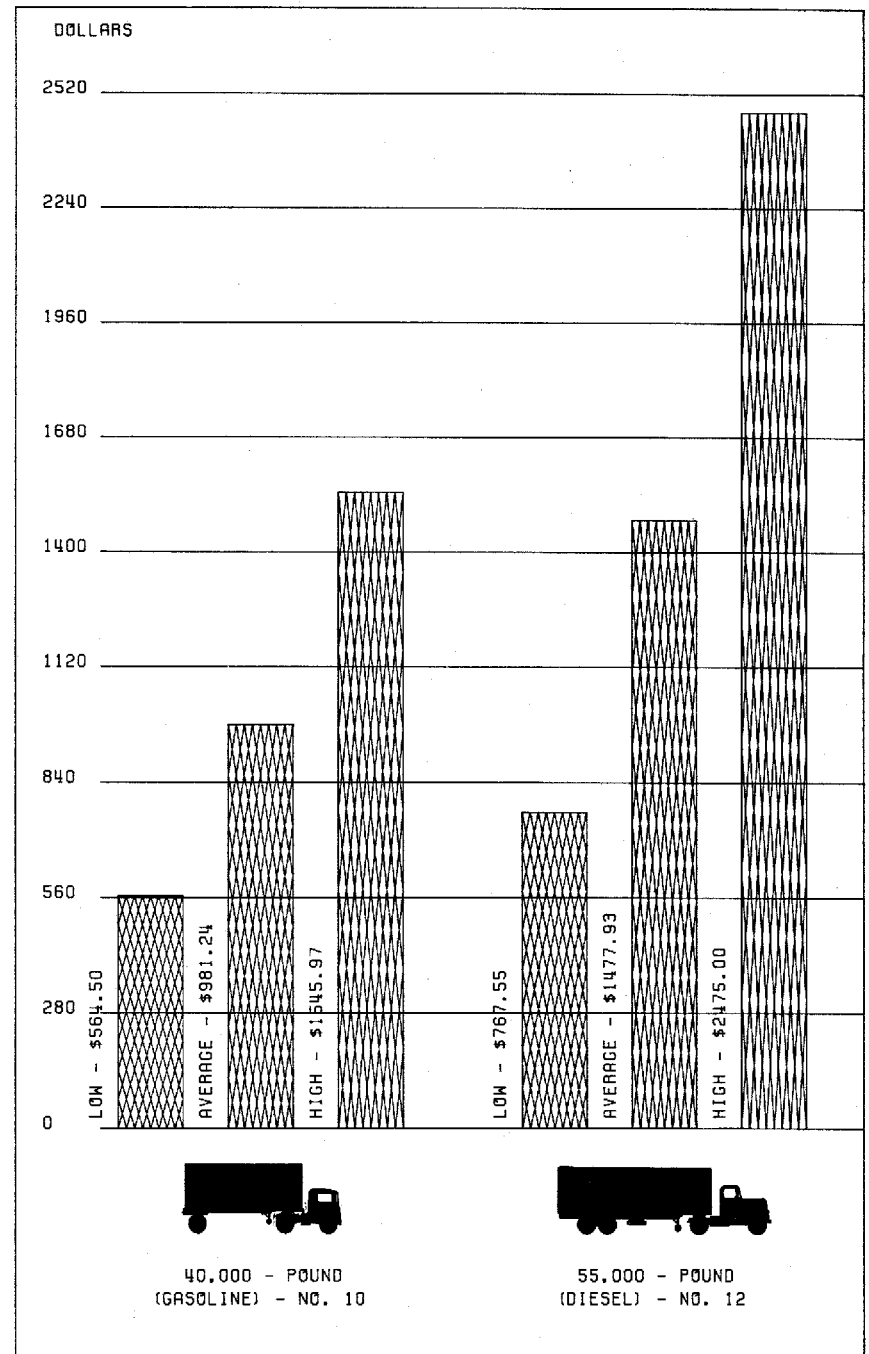
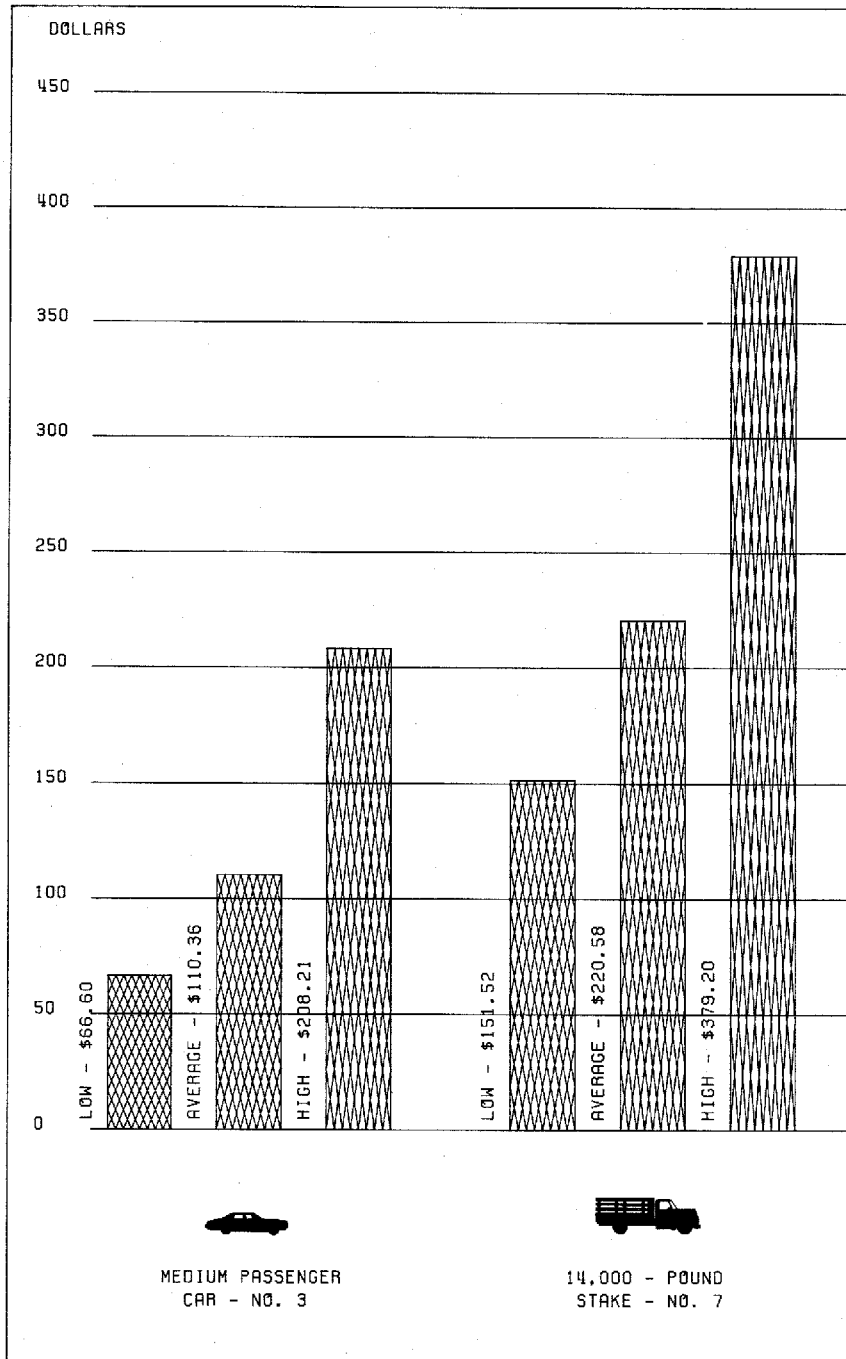


Figure 9 - Annual rates of low, high, and average road-user and personal property taxes on selected vehicles in private use.

TABLE 3.—DATA USED IN COMPUTING STATE ROAD-USER AND P

Factors affecting taxation	Motor-cycle No. 1	Passenger cars			Bus No. 5, Intercity (diesel)	Single-unit trucks			
		No. 2, Very light	No. 3, Medium	No. 4, Heavy		No. 6, Pickup	No. 7, Stake	No. 8, Van	No. 9, Truck (diesel)
Body type		2 Door, 4 Pass.	4 Door, 6 Pass.	4 Door, 6 Pass.	47 seat	Pickup	Stake	Van	
Price f.o.b. factory (1971)	\$779	\$1,980	\$3,227	\$7,223	\$58,400	\$3,094	\$4,370	\$8,663	
Horsepower, NACC (SAE)		16.26	48.92	59.17					
Horsepower, max. brake		75	230	345	285				
Horsepower, net						175	175	182.3	
No. of cylinders	4	4	8	8	8	8	8	8	
Displacement cc	325								
Weight:									
Mfrs. rated capacity ton						1/2	1 1/2	2 3/4	
Chassis weight (stripped) lb.						2,542	3,130	5,092	
Chassis weight (incl. cab) lb.						3,493	4,892	7,606	
Empty weight lb.	344 (dry)	1,949	3,340	4,672	26,000	3,979	5,720	9,366	
Load capacity lb.	300	600	900	900	7,050	1,021	8,200	14,634	
Gross vehicle weight lb.	644	2,549	4,240	5,572	33,050	5,000	14,000	24,000	
Gross weight of combination lb.									
Length:									
Wheel base in.	52.0	94	117	130	285	127	157	169	
Distance between tandem axles in.					48.3				
Length of combination ft.					40 (bus)				
Tires:									
Size	Front 3.00x18 Rear 3.00x18	A78x13	F78x14	L78x15	12.5x22.5	G78-15	8-19.5	9.00x20	Front Rear 1
Load range	B	B	B	B	G	B	B	B	
Arrangement: Front					Single	Single	Single	Single	
Rear					Dual-Tandem	Single	Single	Dual	Dual
Total annual miles traveled:									
Farm service						6,000	5,000		
Private operation	4,500	10,500	11,500	11,500		9,500	12,000	15,000	
Contract carrier					1/ 70,000		20,000	25,000	
Average miles per gallon:									
Farm service						12.5	9.0		
Private operation	50	21	14	12		12.0	8.5	4.5	
Contract carrier					1/ 6		8.5	4.5	
Annual motor-fuel consumption:									
Farm service gal.						480	556		
Private operation gal.	90	500	821	958		792	1,412	3,333	
Contract carrier gal.					1/ 11,667		2,353	5,556	
Total revenue ton-miles (avg. load)							45,600	73,112	
Average gross weight lb.					29,525		10,280	15,215	
Gross annual earnings					\$60,637		\$3,420	\$5,483	

1/ In common carrier service

PROPERTY TAXES ON SELECTED VEHICLES, 1973 REGISTRATION YEAR

Tractor-semitrailer combinations								Tractor-semitrailer and full trailer			Truck-full trailer	
No. 10 (2-S1) (gasoline)		No. 11 (2-S2) (gasoline)		No. 12 (2-S2) (diesel)		No. 13 (3-S2) (diesel)		No. 14 (2-S1-2) (diesel)			No. 15 (3-2) (diesel)	
Tractor-truck	Semi-trailer	Tractor-truck	Semi-trailer	Tractor-truck	Semi-trailer	Tractor-truck	Semi-trailer	Tractor-truck	Semi-trailer	Full trailer	Truck	Full trailer
Tractor	Van-27'	Tractor	Van-40'	Tractor	Van-40'	Tractor	Van-40'	Tractor	Van-27'	Van-27'	Tank	Tank-23'
\$9,510	\$3,773	\$12,033	\$5,464	\$13,627	\$5,464	\$23,517	\$5,464	\$20,838	\$3,773	\$5,439	\$34,208	\$11,100
217.5		206		210		249		265			370	
8		8		8		6		8			6	
4,857		6,737		6,957		12,968		9,846			12,277	
7,938		9,188		9,335		14,885		11,938			13,456	
8,323	6,620	9,573	10,680	9,720	10,680	15,270	10,680	12,223	6,620	8,997	15,589	6,642
13,677	11,380	15,427	19,320	15,280	19,320	24,730	21,320	11,777	11,380	21,003	24,411	29,358
22,000	18,000	25,000	30,000	25,000	30,000	40,000	32,000	24,000	18,000	30,000	40,000	36,000
40,000		55,000		55,000		72,000		72,000			76,000	
101		136		136		142		2/	2/	2/	2/	2/
35.8		50	48	50	48	49.6	48	65			51.5	63.75
10.00x20	10.00x20	10.00x22	10.00x20	10.00x22	10.00x20	10.00x20	10.00x20	10.00x22	10.00x20	10.00x20	11.00x22.5	11.00x22.5
F	F	G	F	G	F	F	F	F	F	F	F	F
Single	Dual	Single	Dual-Tandem	Single	Dual-Tandem	Single	Dual-Tandem	Single	Dual	Dual	Single	Dual
30,000		50,000		50,000		70,000		80,000			80,000	
40,000		60,000		60,000		70,000		80,000			80,000	
4.5		4.0		5.5		4.9		4.9			4.1	
4.5		4.0		5.5		4.9		4.9			4.1	
6,867		12,500		9,091		14,286		16,327			18,182	
8,889		15,000		10,909		14,286		16,327			18,182	
275,620		695,440		622,800		967,050		1,236,480			1,182,920	
28,724		41,101		41,160		53,580		58,752			51,804	
320,672		\$46,809		\$46,710		\$72,529		\$92,736			\$88,714	

The distance between axles: Vehicle number 14 - 1st and 2nd - 118 inches
 2nd and 3rd - 234 inches
 3rd and 4th - 112 inches
 4th and 5th - 248 inches

Vehicle number 15 - 1st and 2nd - 214 1/4 inches
 2nd and 3rd - 51 1/2 inches
 3rd and 4th - 197 3/4 inches
 4th and 5th - 216 inches

TABLE 4.—AVERAGE, LOW, AND HIGH ROAD-USER AND PERSONAL PROPERTY TAXES ON SELECTED MOTOR VEHICLES 1/

VEHICLE AND SERVICE	AVERAGE FEE FOR STATES WHERE VEHICLE MAY OPERATE					LOWEST FEE 2/					HIGHEST FEE				
	REGIS- TRATION FEE, ETC.	MOTOR- FUEL TAX	TOTAL ROAD- USER TAXES	PROP- ERTY TAX	TOTAL	REGIS- TRATION FEE, ETC.	MOTOR- FUEL TAX	TOTAL ROAD- USER TAXES	PROP- ERTY TAX	TOTAL	REGIS- TRATION FEE, ETC.	MOTOR- FUEL TAX	TOTAL ROAD- USER TAXES	PROP- ERTY TAX	TOTAL
Motorcycle (No. 1):															
Private	\$7.42	\$6.86	\$14.28	\$7.09	\$21.38	\$2.50	\$4.50	\$8.80	\$7.51	\$9.30	\$20.00	\$9.00	\$28.10	\$31.75	\$46.75
Passenger Car:															
Very Light (No. 2)	15.82	38.04	53.86	19.17	73.03	3.25	25.00	36.50	15.41	40.12	38.00	50.00	83.00	91.25	156.25
Mediumweight (No. 3)	20.04	62.46	82.50	27.86	110.36	3.25	41.05	53.85	23.45	66.60	54.00	82.10	127.89	111.76	208.21
Heavy (No. 4)	29.00	72.88	101.88	64.75	166.63	3.25	47.90	63.98	50.25	77.06	106.00	95.80	192.22	288.40	399.20
Intercity Bus (No. 5):															
Common Carrier	713.96	851.01	1,564.97	490.49	2,055.45	23.00	583.35	637.18	87.85	637.18	2,127.50	1,283.37	3,002.06	2,176.00	3,730.98
Pickup (No. 6):															
Private	25.68	60.41	86.09	26.90	112.99	5.25	39.60	61.69	20.10	65.44	63.19	79.20	130.43	149.45	253.65
Farm	21.15	36.58	57.72	21.98	79.70	3.25	24.00	35.80	12.60	41.65	63.19	48.00	96.85	149.45	222.45
Stake (No. 7):															
Private	77.00	107.70	184.70	35.88	220.58	15.25	70.60	121.15	30.80	151.92	173.50	141.20	280.38	168.00	379.20
Contract	95.20	179.47	274.67	35.43	310.10	15.25	117.65	191.73	26.58	217.41	204.25	235.30	416.02	168.00	483.30
Farm	45.40	42.37	85.77	29.39	115.16	10.25	27.80	53.92	19.80	54.73	167.00	55.60	208.70	168.00	293.60
Van (No. 8):															
Private	161.86	254.22	416.08	72.52	488.60	30.25	166.65	280.23	49.20	310.64	438.50	333.30	671.81	283.48	755.20
Contract	196.71	423.78	620.49	71.69	692.19	55.25	277.80	439.79	49.20	439.79	438.50	555.60	921.29	283.48	1,036.63
Dump (No. 9):															
Private	475.56	332.06	807.62	195.15	1,002.77	60.25	227.25	401.13	144.07	538.30	1,115.63	499.95	1,386.38	846.56	1,954.72
Three-Axle Combination, Gasoline (No. 10):															
Private	348.31	513.75	862.06	119.18	981.24	110.25	333.35	564.50	91.79	564.50	853.50	733.37	1,353.53	512.81	1,545.97
Contract	439.80	684.98	1,124.77	118.06	1,242.83	155.00	444.45	707.60	80.78	707.60	970.00	977.79	1,592.23	512.81	1,737.62
Four-Axle Combination, Gasoline (No. 11):															
Private	585.47	963.24	1,548.70	159.77	1,708.47	145.00	625.00	935.80	130.65	935.80	1,725.00	1,375.00	2,600.00	671.80	2,600.00
Contract	715.99	1,155.88	1,871.87	157.99	2,029.86	155.00	750.00	1,099.80	106.39	1,099.80	2,040.00	1,650.00	3,090.00	671.80	3,090.00
Four-Axle Combination, Diesel (No. 12):															
Private	637.70	666.71	1,304.40	173.53	1,477.93	145.00	454.55	767.55	146.06	767.55	2,475.00	1,000.01	2,475.00	758.16	2,475.00
Contract	769.44	799.99	1,569.43	178.36	1,747.79	106.00	545.45	760.54	116.12	877.45	2,940.00	1,199.99	2,940.00	758.16	2,940.00
Five-Axle Combination, Diesel (No. 13):															
Private	964.01	1,047.64	2,011.65	256.54	2,268.19	195.00	714.30	1,110.55	213.73	1,110.55	4,040.00	1,571.46	4,040.00	1,104.27	4,041.69
Contract	1,099.85	1,047.64	2,147.49	254.66	2,402.15	225.00	714.30	1,158.55	176.28	1,158.55	4,040.00	1,571.46	4,040.00	1,104.27	4,041.69
Five-Axle Combination, Diesel (No. 14):															
Private	1,243.16	1,106.30	2,349.46	255.67	2,605.13	249.15	816.35	1,244.46	248.00	1,244.46	4,587.50	1,795.97	4,587.50	984.01	4,909.54
Contract	1,423.43	1,106.30	2,529.72	250.62	2,780.34	285.00	816.35	1,298.46	182.79	1,298.46	4,587.50	1,795.97	4,587.50	984.01	4,909.54
Five-Axle Combination, Diesel (No. 15):															
Private	1,550.42	1,096.27	2,646.69	382.30	3,028.99	195.00	909.10	1,249.57	375.00	1,249.57	4,720.00	1,636.38	4,720.00	1,778.41	4,926.87
Contract	\$1,833.75	\$1,096.27	\$2,930.02	\$382.30	\$3,312.32	\$225.00	\$909.10	\$1,299.57	\$375.00	\$1,299.57	\$4,720.00	\$1,636.38	\$4,720.00	\$1,778.41	\$4,926.87

1/ In 23 States and the District of Columbia, personal-property taxes are not imposed. In four States diesel fuel is not taxed directly.

2/ The fees in these columns are the lowest for those States which impose the fees.

ROAD-USER TAXES

Historically, road-user taxes have been divided by most authorities into three major groups, the most important being fuel taxes and miscellaneous fees incidental to fuel taxation. The second major group, usually termed motor-vehicle revenues, consists of motor-vehicle registration fees and other related fees, some of which are not paid annually (title fees, drivers' license fees, and other revenues of relatively minor importance). The third group, motor-carrier taxes, has in the past consisted primarily of special taxes on for-hire carriers. However, the so-called carrier taxes have evolved into a broader, more varied group and are no longer as closely associated with for-hire carriers as they were in earlier years. Such taxes, which have come to be known as third structure taxes, include vehicle-mile, ton-mile, axle-mile, and similar taxes applied without regard to whether the vehicle is used in for-hire service or is in private use.

In the past, the three major groupings have afforded adequate classification of road-user revenues, although there were borderline instances in which there has been considerable question concerning proper classification. The most common of these borderline cases is the annual registration fee in States that levy higher rates on for-hire carriers. The differential between the registration fees for private and for-hire operation possibly could be considered to be a carrier tax, but it has not been so considered in this study under the theory that carriers' vehicles, as a rule, can be expected to be operated for more miles than vehicles in private operation, and therefore the higher registration fee for carriers' vehicles serves as an adjustment for the greater mileage.

Another example of borderline classification is the special registration fee charged for diesel-powered vehicles. An argument can be made for classification of these additional fees as fuel taxes, but they have not been so classed in this study. The important consideration is the overall fairness of the State's tax system, and this must be measured, finally, by the total taxes collected on the vehicles.

The methods of accounting for and reporting tax liabilities sometimes impose additional costs not reflected in the tax payments. No effort was made in this study to determine the amounts or effects of any such costs. Although the effects of the historical development are still present in the tax structures of many States, the tendency to impose taxes on for-hire carriers that are not imposed on private carriers or to levy higher rates on carriers seems to have diminished.

Mileage taxes are based on vehicles and their use and make little, if any, distinction between operation of a trans-

portation service for profit and operation incidental to the conduct of another enterprise. Since the study was last published, New Mexico instituted a mileage tax effective January 1, 1973. This tax is imposed on vehicles over 26,000 pounds gross weight.

Mileage taxes can have two distinct advantages: They should yield considerable amounts of revenue; and, they should be imposed, in theory, at rates that take into account the value of service received and the cost of providing that service—the cost of highways. Mileage taxes also have at least two major disadvantages. The more important of these, from the States' point of view, is the cost of administration. The cost of establishing and maintaining complete records, weighing stations, and an enforcement staff is substantial and consumes a relatively greater proportion of the revenue collected than do the other two basic revenue producers—the gasoline tax and registration fees. The second disadvantage is the necessity for the vehicle operators to maintain records for filing the reports required under a mileage tax. This can constitute a sizable burden on the vehicle owner over and above the actual amount of tax paid, but the disadvantage may become one of diminishing importance, particularly in States that are members of registration proration compacts. In the proration States, vehicle owners and operators must keep complete records of the vehicle-miles of operation of each piece of equipment and send reports of this information to each of the States in which their vehicles are prorated, so there would be little if any additional information required for mileage tax application.

Although tolls collected are, in effect, another form of mileage tax, they are omitted from this study. Tolls have played an important part in financing a few of the principal routes of interstate traffic, but their effects are largely concentrated in the eastern half of the United States; and the use of toll roads varies so greatly among different regions, users, and different classes of vehicles, that the application of acceptable factors for general estimates and comparisons is impossible within the scope of this study. Furthermore, the use of toll routes (and the payment of tolls) is optional rather than mandatory.

In the tax comparisons and discussions in this study of vehicles in motor-carrier service, gross receipts taxes and other levies that are imposed on general business—levies that are not limited to motor carriers—have been excluded, even though their chief impact, in some instances, seems to be on highway vehicles. Fees for authority to operate and other fees paid only at the time a carrier begins to haul

goods for hire have also been excluded. However, in many instances the motor carrier fees shown include license and permit fees that must be paid annually.

The majority of trucks are used in ordinary private service, but even these are subject to mileage or other carrier taxes under some conditions. Such variations in the tax structure of the States made it necessary, in this study, to make a few judgments relative to the inclusion or exclusion of these special levies.

A general policy was to include only the taxes normally paid on vehicles in a given group. For example, the laws

of some States are written so that practically all vehicles of more than 1½ tons (manufacturer's rated capacity) must pay certain mileage or compensatory taxes whether used in private or contract operation. In the same States, many vehicles of 1½ tons or less are not subject to the tax. In such cases, the tax is shown only for the heavier vehicles, because the purpose of the study is to present a comparison of tax burdens on certain selected vehicles rather than to include all of the taxes on all vehicles. Many of the larger trucks traveling in interstate commerce are subject to higher taxes than are reported in this study. The assumption of equal usage in all States allows for meaningful comparisons.

PROPERTY TAXES

In most States property taxes on motor vehicles have little or no direct relation to the use of highways, and the revenues from these property taxes are not available for highways. They are, however, so closely associated with registration fees in their application and their relation to costs of operation, and they comprise such a large portion of the total taxes paid on motor vehicles in some States, that their inclusion in this study was necessary in order to obtain equitable comparisons. The registration fees for individual vehicles vary considerably among the States, and property taxes in some instances greatly exceed the registration fees paid, but when property taxes and registration fees are considered together, the differences among the States are generally smaller.

Figure 4 shows the States in which State or local property taxes are levied and the States in which registration fees are in lieu of ad valorem or property taxes. In this connection, the registration fees of many States are based, at least in part, on the age or valuation of the vehicle. Louisiana permits a local property tax to be levied in addition to the registration fee, but the application of such levies is not general in the State. The relation of property taxes to registration fees and total taxes on motor vehicles is shown in tables 5-18.

The valuation of motor vehicles for tax purposes is generally conceded to be much closer to market value than the valuation of other personal property—household furnishings, for example—subject to the same taxes. It is also probable that motor vehicles constitute a substantial portion of taxable personal property in many jurisdictions. Therefore, although this study is not directly concerned with personal property taxes per se, they are of considerable importance in the analysis of the total tax burden on the motor vehicle either by those concerned solely with highway finance, or with research in broader fields of public finance.

For a mediumweight passenger car (No. 3) the registration fee in New Jersey is \$18, three times the \$6 fee levied on the same type of vehicle by Massachusetts and South Carolina. In New Jersey, however, the registration fee of \$18 is in lieu of all other ad valorem taxes, whereas in Massachusetts and South Carolina vehicles are subject to property taxes in addition to registration fees. The addition of the \$85.19 and \$55.68 property tax to the \$6 registration fee in Massachusetts and South Carolina, respectively, totals to substantially more than the New Jersey registration fee and far greater than the registration fee alone of any State. In Oklahoma the registration fee on the mediumweight sedan is \$48.13, a larger fee than for any other

State, but Oklahoma levies no property tax on automobiles. Twelve States impose a registration fee of \$25 or more on the mediumweight automobile cited in this study, but in only four of them are property taxes also levied on the vehicle. In New Hampshire a Municipal Permit on motor vehicles is a prerequisite for State registration. Although it is not called a personal property tax, the fee is charged on an ad valorem basis.

Because of differences between the Arkansas valuation procedures for private carriers and those for contract carriers, the property tax is approximately 70 percent less for a contract carrier than for a private carrier. The Arkansas Commerce Commission computes the private carrier's value on a "Blue Book" basis, while the contract carrier's value is based on a percentage of its original price. Because the registration fees for both types of carriers are identical, the difference in total fees and taxes is not reduced.

Relative Importance of Property Taxes

An excellent illustration of the relative importance of property taxes as a part of the total tax burden on the automobile owner is given in table 6. Massachusetts, which has a property tax on motor vehicles, ranks 5th highest among the States in total taxes on the mediumweight automobile but drops to 44th place when a comparison is made after property taxes have been excluded. Vermont and California have no property taxes and rank 25th and 26th, respectively, in total taxes on this vehicle, but rise to 2nd and 3rd places, respectively, when property taxes are excluded. These are only a few of the many significant comparisons that can be made from the tables.

Another factor that demonstrates the close relationship between registration fees and property taxes is the reduction of the registration fee in several States according to the age (and value) of the vehicle. Eight States use the factor of age in determining the registration fee on passenger cars.

The property taxes that are given in the tables, except for the farm vehicles, include all such taxes levied by the State, county, city, or other local government unit in which the vehicle is domiciled, and these are the taxes that would be imposed on the vehicles in the capital city of the State. The property taxes given for farm vehicles include State, county, and district, or other property taxes that would be collected in a typical, rural agricultural community in the State. In a few States where uniform statewide property valuation and State rates were in effect in all jurisdictions, there is no difference between property taxes on farm vehicles and vehicles registered in the State capital.

In two States—California and Washington—property taxes on motor vehicles have been replaced by “in lieu” taxes. These taxes have many characteristics of property taxes, but, as neither the levies nor the distribution of their proceeds are directly related to the jurisdiction in which they are collected, they have been classified as road-user imposts. In both of these States, the State courts have ruled

that the in lieu taxes are not property taxes. Five other States—Arizona, Colorado, Maine, Nevada, and Wyoming—prefer to label their taxes as “in lieu” and Indiana labels the ad valorem tax on motorcycles and passenger cars an “excise tax.” However, since they have the characteristics of property taxes, they have been listed as such in order to maintain consistency and to eliminate any misinterpretations.

TYPES OF SERVICE

Most States have distinctly different tax rates for commercial vehicles in private service (not for hire), in common or contract carrier operation (for hire), and in farm service. Information was, therefore, obtained and tabulated separately for the bus in common carrier operation only, for all other vehicles in private operation, for the pickup and stake trucks (Nos. 6 and 7) in farm service, and for the stake and van trucks (Nos. 7 and 8) and all combinations (Nos. 10-15) in contract carrier service.

Vehicles in private operation are those used by the vehicle owner solely for his transportation or for carrying his own goods with no direct transportation charge.

Contract carriers are those employed in hauling goods for others with a direct transportation charge, at times and to destinations required by the jobs for which they are hired. Common carriers are those operated for hire over established routes and on fixed schedules. For-hire operation is usually subject to State franchise regulations.

The freight carriers in this study were assumed to be in contract for-hire service rather than common carrier service, since the operating characteristics of the former are more consistent with the explicit assumption that all travel is intrastate. To include combinations in common carrier service, operating primarily interstate, would result in a gross distortion, if the fees were calculated on the basis of intrastate travel. The bus was assumed to be in common carrier service, since an overwhelming proportion of inter-city bus service is by common carrier. A sufficient number of trips are intrastate so that applying the intrastate travel assumption in calculating taxes should yield reasonable totals.

The farm-service classification includes vehicles registered at a reduced fee without restriction as to the highways they may use. Provision for reduced fees for farm trucks is in effect in 37 States. Farm vehicles registered by some States at a nominal charge imposed as the sole registration fee and

licensed for restricted operation on or in the immediate vicinity of the farm have not been included in this study.

Provision for registration of farm trucks at a reduction of as much as half of the regular fee for private trucks is common, but, as shown in tables 8 and 9, some States do not allow such large reductions and some allow considerably more. The registration fee reductions for farm vehicles vary not only among the States but also vary somewhat for vehicles of different capacities; this can be seen from a comparison of figures 7 and 8. Many farm trucks are in the lighter weight groups, and what may at first glance appear to be relatively minor concessions in the form of reduced registration fees can in fact be of major importance from a revenue standpoint, particularly in predominantly agricultural States. In 5 States (see figure 8), the 14,000-pound stake truck (No. 7), if classified as a farm truck, is allowed a reduction of more than 75 percent in registration fee; in 12 States the reduction is from 50 to 75 percent; and in 16 States the reduction is less than 50 percent.

A comparison of the regular and farm registration fees in each State for vehicle No. 7 is shown in figure 10. In Nebraska, the regular registration fee for this vehicle is \$85.50, but a farmer can register the same truck for \$22.50. Larger or lesser differences than those shown in figure 10 occur in some cases for vehicles of different types or weights. In Kentucky, for example, farm trucks of 24,000 pounds or less gross weight can be registered for \$12.50, but a \$161 registration fee is required for a 24,000-pound vehicle in private use. In 1971, 45 percent of Nebraska's trucks were registered at reduced farm rates. Similar situations existed in other States, but most of the reductions and percentages were not as large.

When considering the equity of special reduced registration rates for farm trucks, it should be remembered that farm trucks generally average fewer miles per year than other trucks, and therefore the reductions are not as large on a cents-per-mile basis as they might appear from the comparisons shown in tables 8 and 9 and in figures 7 and 8.

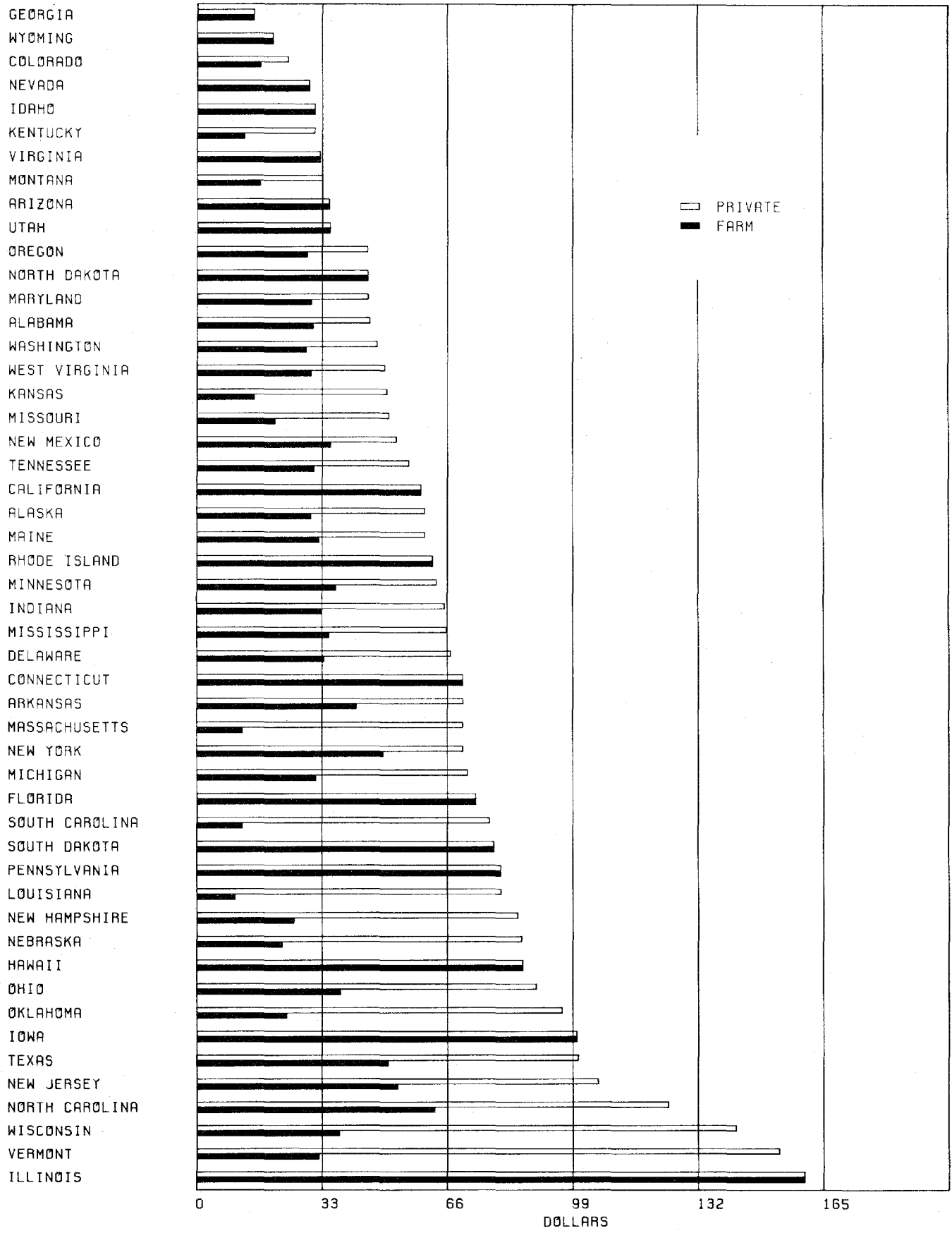


Figure 10 - Comparison of private use and farm service registration fees on a 14,000-pound stake truck (No. 7).

ADMINISTRATION AND APPLICATION

Motor-Vehicle Taxation

Although this study is based primarily on legislation, it is appropriate to call attention to administration and enforcement as they affect vehicle taxation. The interpretation and application of road-user taxes in one State compared with another having similar tax laws may easily cause substantial tax differences on similar vehicles in similar service. The registration revenues of some States would undoubtedly increase if there were rigid insistence that vehicles be registered for the full weight they carry. This is not to be confused with size and weight limit enforcement. Practices are understood to vary considerably with respect to registration. In an exhaustive comparison of road-user taxes in different States, it would be pertinent to examine practices and interpretations in the application of the existing statutes, but in this study no allowance was made for such differences.

The payment of motor-fuel taxes is another item that merits close examination. Most persons familiar with the subject agree that some gasoline used on the highways escapes taxation (through refund and exemption), and that the amounts undoubtedly vary greatly among the States. There is no way of knowing how much revenue escapes through excessive refund claims, but the total may be considerable. During 1971, one State refunded or exempted 26 percent of the tax on motor fuel used and another, 18 percent of the tax. In six other States, claims for non-highway use of fuel were for 10 to 15 percent of all motor fuel used. Experience of this kind probably has been an influence on some State legislatures that have tended to levy larger-than-average ownership taxes (registration fees, sales taxes, and associated fees) rather than taxes on vehicle use (gasoline taxes).

Another subject worth consideration is the collection of diesel-fuel taxes. There appear to be many ways of avoiding or evading the tax on diesel fuel, and State authorities charged with collecting it are in general agreement that a considerable amount escapes taxation. The authorities believe that the situation is improving, but the fact that kerosene and some heating oils can be used as diesel fuel substitutes makes it probable that collection of the tax will remain an administrative problem for some time.

Motor-Vehicle Inspection Programs

Most States now require motor vehicles to be inspected periodically. The inspections vary as to type of inspection stations used, frequency of inspection, vehicles required to be inspected, cost of the inspection to the motorist, and disposition of the fee.

Table 19 summarizes the State inspection programs. Of the 43 States that now require vehicle inspection, 33 require it annually or semi-annually. The fees range from \$1 to \$6.50. Only four States own and operate their own stations. In the others, the inspection is performed in State designated and supervised privately owned facilities.

The States' portions of the inspection fees range from zero to \$3. In States where the inspection stations are privately owned, the States' shares of the fees are nominal, and are used to defray the cost of providing inspection stickers and maintaining files. The inspection fees are included with the road-user revenues in the tables in this study.

The programs described above and in table 19 should not be identified with safety equipment inspections of commercial vehicles conducted by regulatory agencies in most States.

SUMMARY OF COMPARISONS

General subjects have been discussed in the foregoing sections rather than specific vehicles, except for the discussion of rates on farm vehicles. It would be pointless to include in this publication a full discussion of each of the tables and figures presented as they speak for themselves; but there are comparisons and items of special interest in connection with some of the vehicles that do merit special attention. In addition to the tables and bar-chart figures that show total taxes and road-user taxes ranked by States for each of the selected vehicles, maps have been included that show the amounts of taxes paid for each vehicle. In each map figure the broad range of tax payments is divided into class intervals, and the number of States in each tax class interval is shown in a frequency diagram that accompanies each map.

Vehicle No. 1, motorcycle (table 5, figures 11 and 12).—The average registration fee for the motorcycle is \$6.73 and the range is from \$2.50 to \$15. As is to be expected with the low registration fees, the States with property taxes have the highest total taxes. The average property tax is about twice the average registration fee. Total taxes range from \$9.30 to \$46.75 and the average tax is \$21.38.

Vehicle No. 2, very light passenger car (table 6, figures 13 and 14).—The registration fee for the very light passenger car ranges from \$3 to \$34, and total road-user taxes (excluding property taxes) range from \$37 to \$83. As this vehicle is assumed to use 500 gallons of gasoline a year, each cent of a State's gasoline tax rate amounts to a levy of \$5 during the course of the year, or about 9½ cents a week.

Nine States have property taxes that equal or exceed the \$37 total of the road-user taxes paid in the State ranking lowest. The property tax shown is for the State's capital city, however, and undoubtedly it usually exceeds the average for the State. The States in this tax group are fairly evenly distributed throughout the United States, and no major geographical concentrations are apparent in any tax class interval.

Vehicle No. 3, mediumweight passenger car (table 6, figures 15 and 16).—The vehicles represented by this passenger car account for the majority of automobiles. The registration fee for vehicle No. 3 ranges from \$3 to \$48. In one-third of the States the total road-user taxes (excluding property taxes) on the mediumweight automobile are less than \$76 per year, or \$1.46 per week. In the State imposing the highest road-user taxes on this vehicle, the annual amount paid is \$127.

Vehicle No. 4, heavy passenger car (table 6, figures 17 and 18).—The registration fee for this vehicle ranges from \$3 to \$97, and averages \$25. In 6 States, the registration fee is \$50 or more, and in another 16 States, it is \$25 to \$50. In nearly every State that levies a property tax on this vehicle, the annual registration fee is relatively low, but the total cost to the owner, because of the property tax, is substantially more.

Vehicle No. 5, intercity bus (table 7, figures 19 and 20).—The registration fee for this bus ranges from zero to \$873 and averages \$279. The eight States with the highest total taxes all levy property taxes. The range of total taxes is from \$637 to \$3,731, while the range of road-user taxes is from \$637 to \$3,002. A mileage tax is levied in 11 States and averages \$1,090.

Vehicle No. 6, pickup truck (table 8, figures 21 and 23).—The registration fee for the pickup truck in private use is somewhat higher than that for the mediumweight passenger car. The national average registration fee for this vehicle in private use is \$23, compared with \$18 for the mediumweight passenger car. However, large numbers of pickup trucks are registered at reduced farm rates. The lowest registration fee for the pickup truck in unlimited operation in any State is \$3, and this rate applies to farm service only. In only four States is the registration fee for the pickup in private (nonfarm) service less than \$10. The highest registration fee for the pickup truck in private (nonfarm) service is \$60, compared to \$25 for a mediumweight automobile in the same State. Although the total taxes on each pickup truck are relatively small as compared with taxes on heavier vehicles, the large number of pickup trucks makes this an extremely important category as a source of revenue.

Vehicle No. 7, 14,000-pound stake truck (table 9, figures 22 and 24).—The registration fees for vehicles in the 14,000-pound group are substantially higher in some States than the fees charged on automobiles and pickup trucks. In 1973, the stake truck used in private operation can be registered in only two States for a fee of \$25 or less. At the other end of the scale, the registration fee for this vehicle is \$160 in one State and is \$100 or more in six other States. Here again the farm vehicle rates offer substantial fee reductions in many States.

In contrast to the heavier trucks, many vehicles are registered in the approximate weight range represented by the 14,000-pound unit (the group commonly classed as 1½-ton manufacturer's rated capacity). The median of road-user

taxes for this vehicle (\$179) falls in the \$170-199 tax grouping in figure 24. Twenty-two States are in this group.

Vehicle No. 8, 24,000-pound van truck (table 10, figures 25 and 27).—The average registration fee for the 24,000-pound van truck in private service is \$139; the lowest fee is \$24, and the highest is \$330. The \$24 fee is accompanied by both a property tax and a mileage tax. Other road-user taxes—those not included in the motor-fuel or registration groups—become more in evidence on the vehicles in the 24,000-pound weight group. In nine States, such additional fees on this vehicle in private operation amount to \$35 or more.

Vehicle No. 9, 50,000-pound dump truck (table 11, figures 26 and 28).—The 50,000-pound dump truck, with perhaps minor adjustments of axle spacing, is permitted to operate in all but two States. Its axle spacing and loading are representative of concrete transit-mix and other special equipment. The lowest registration fee on this truck in the States that do not impose mileage taxes is \$60. The highest fee, \$1,116, is also levied in a State where no mileage tax is levied. The average registration fee for all States is \$389.

Vehicle No. 10, 40,000-pound combination (tables 12 and 13, figures 29 and 30).—This 40,000-pound combination, with its 27-foot trailer, is most frequently found in urban areas. It often results from a double trailer, over-the-road combination being separated into two single trailer combinations for local delivery. Table 12 shows the road-user and personal property taxes that would be paid on the tractor and semitrailer units respectively, when the vehicle is used in private service. In table 13, the taxes on the two units have been combined to permit a comparison with similar combinations in contract carrier service and with other combinations.

The average road-user tax payment (excluding property tax) on the 40,000-pound combination in private operation is \$862. The lowest registration fee on this combination is a nominal \$33, but this is accompanied by a substantial mileage tax. The highest registration fee is \$842, but it is accompanied by no mileage tax.

As shown in table 12, in only one State is the semitrailer now charged a major part of the total registration fee. In 39 States the major part of the fee is on the tractor truck, and in the remaining States the combination registration fee is shared between the units according to their individual weights. The differences between the taxes on vehicle No. 10 in private operation and the same vehicle in contract service are not discussed in detail here, but the variations in the types and the total amounts of the taxes on the different services are very great in some States. The degrees of difference in road-user taxes between private and for-hire service can be seen by comparing the maps in figure 30. Similar comparisons for vehicles Nos. 11, 12, 13, 14, and 15 can be seen in figures 32, 34, 36, 38, and 40, respectively.

Vehicle No. 11, 55,000-pound gasoline-powered combination (table 14, figures 31 and 32).—This combi-

nation is the largest gasoline-powered vehicle shown, although there are much larger gasoline-powered combinations in use. The average registration fee for this combination is \$417 in private service but in contract service the average registration fee is \$436. In 10 States the annual total of road-user and property taxes for private operation exceeds \$2,000, and in 3 of these States a major portion of the total fee is composed of mileage taxes.

Vehicle No. 12, 55,000-pound, diesel-powered combination (table 15, figures 33 and 34).—The 55,000-pound diesel-powered combination, when empty, is somewhat heavier than the 55,000-pound, gasoline-powered combination, and therefore it carries a correspondingly smaller payload when operated at full capacity. The diesel-powered combination is also somewhat more expensive than the one powered by gasoline and is subject to a higher property tax rate in many States. Offset against this, however, is the substantial saving in total fuel cost, including the tax. The diesel-powered combination is assumed to use nearly one-third less fuel. This saving in fuel is highly desirable from almost any standpoint, but the resultant reduction in fuel tax contribution for the support of highways poses a problem. Nine States impose higher tax rates on diesel fuel in an effort to obtain a tax contribution similar to that obtained from comparable gasoline-powered vehicles. Vermont and Wyoming do not tax diesel fuel but do impose equalization fees. The relation between taxes paid on a gasoline-powered combination of 55,000 pounds gross weight and a similar diesel-powered combination may be developed by a comparison of data in tables 14 and 15. No diesel-fuel tax is shown for vehicles Nos. 5, 9, and 12-15 for Idaho and Oregon. This does not mean that there is no tax charge, but rather that the manner of collection is through a special schedule of mileage taxes that contain an "in lieu" fuel tax portion.

Because the annual motor-fuel consumption of vehicle No. 12 is 3,400 gallons less than for vehicle No. 11, the median tax is \$245 less for vehicle No. 12 in private operation (figures 32 and 34).

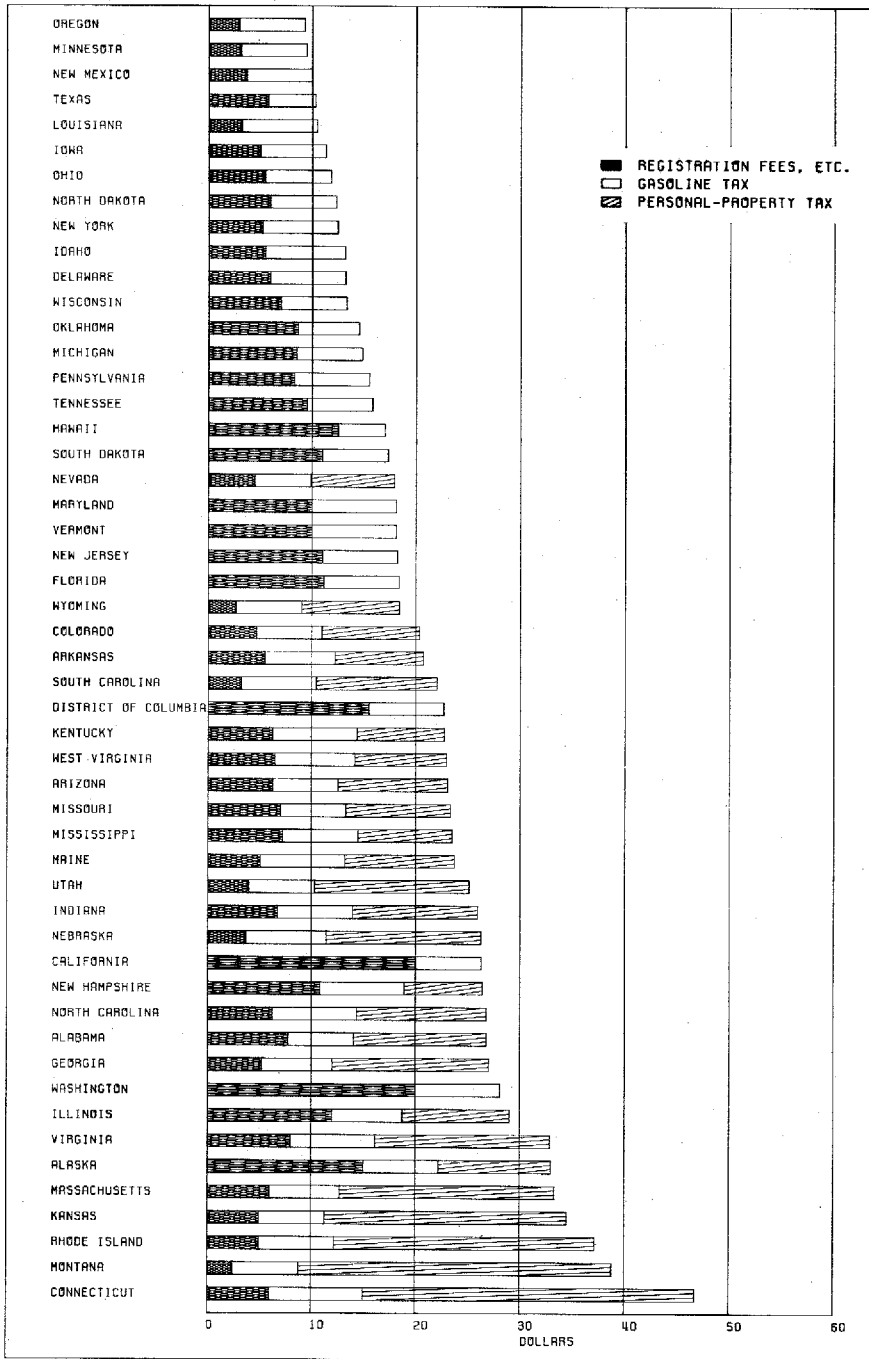
Vehicle No. 13, 72,000-pound, diesel-powered combination (table 16, figures 35 and 36).—This vehicle may operate in all 50 States and the District of Columbia. The average registration fee for this combination in private service is \$595, and \$651 in contract for-hire service. Since it is assumed that the private operators and contract carriers travel the same distances, the difference in total taxes paid by these vehicles is smaller than this difference for vehicle No. 12.

Vehicle No. 14, 72,000-pound, diesel-powered combination (table 17, figures 37 and 38).—Of the 29 States that now permit this "double bottom" combination, 13 are Western States, 14 are Central States, and only 2, Maryland and Delaware, are in the East. The average registration fee is \$551 for private operation and \$572 for contract for-hire service.

Vehicle No. 15, 76,000-pound, diesel-powered combination (table 18, figures 39 and 40).—This tank truck, tank-trailer combination, 64 feet long, is permitted to operate in only 17 States. The combination is included because it is more representative of those likely to be found at this point on the weight scale than a general freight-type vehicle. The data for this vehicle are self-explanatory.

A comparison of the tax costs (excluding property taxes) in cents-per-mile for private use and contract operation under the assumptions used in this study is shown for each of the combinations, Nos. 10–15, in figures 41–43.

STATES RANKED ACCORDING TO TOTAL TAXES



STATES RANKED ACCORDING TO ROAD USER TAXES

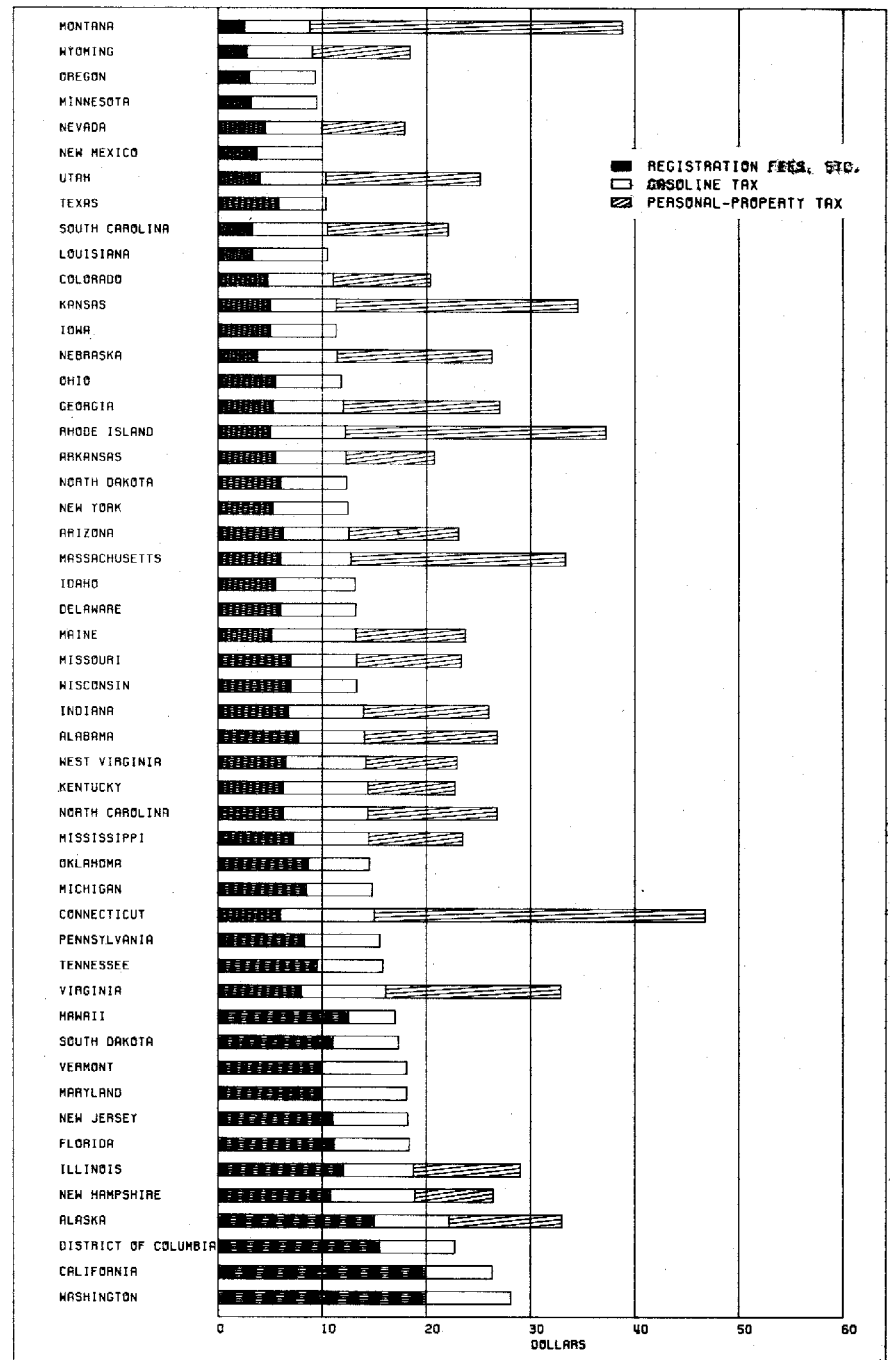


Figure 11 - State road-user and personal property taxes on a motorcycle (No. 1).

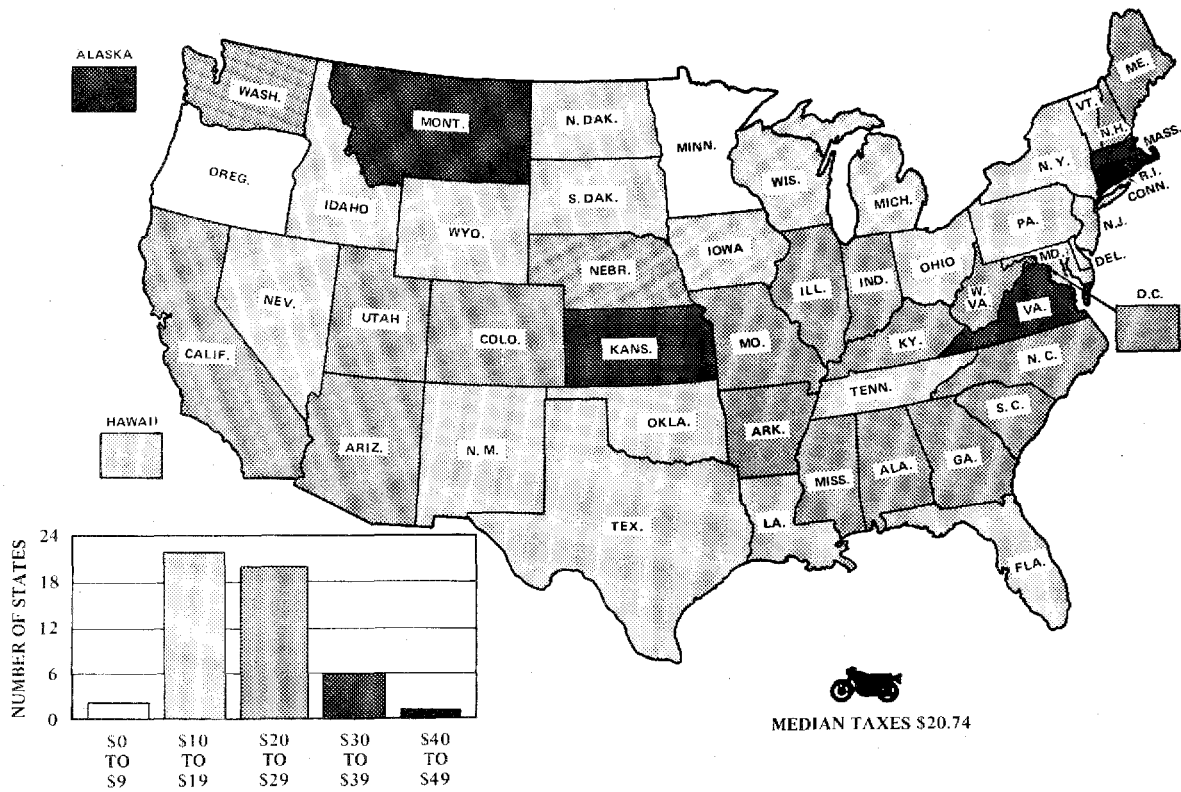
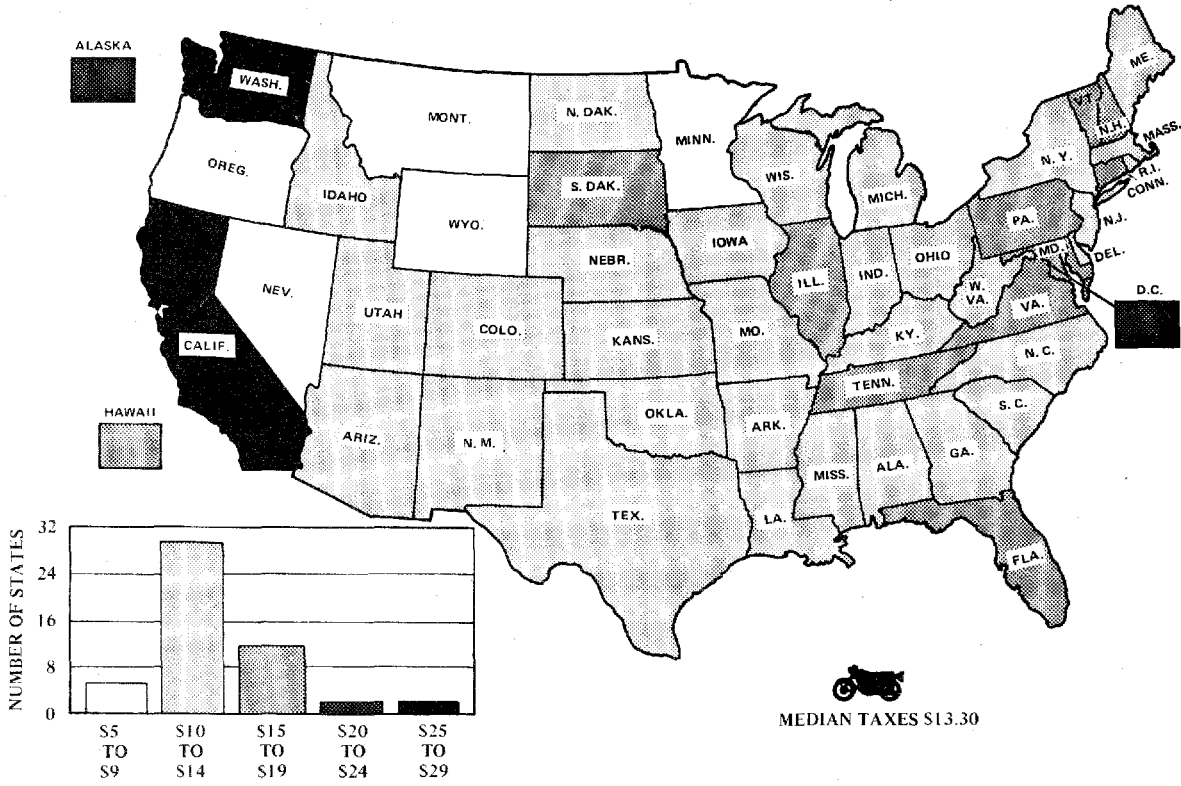
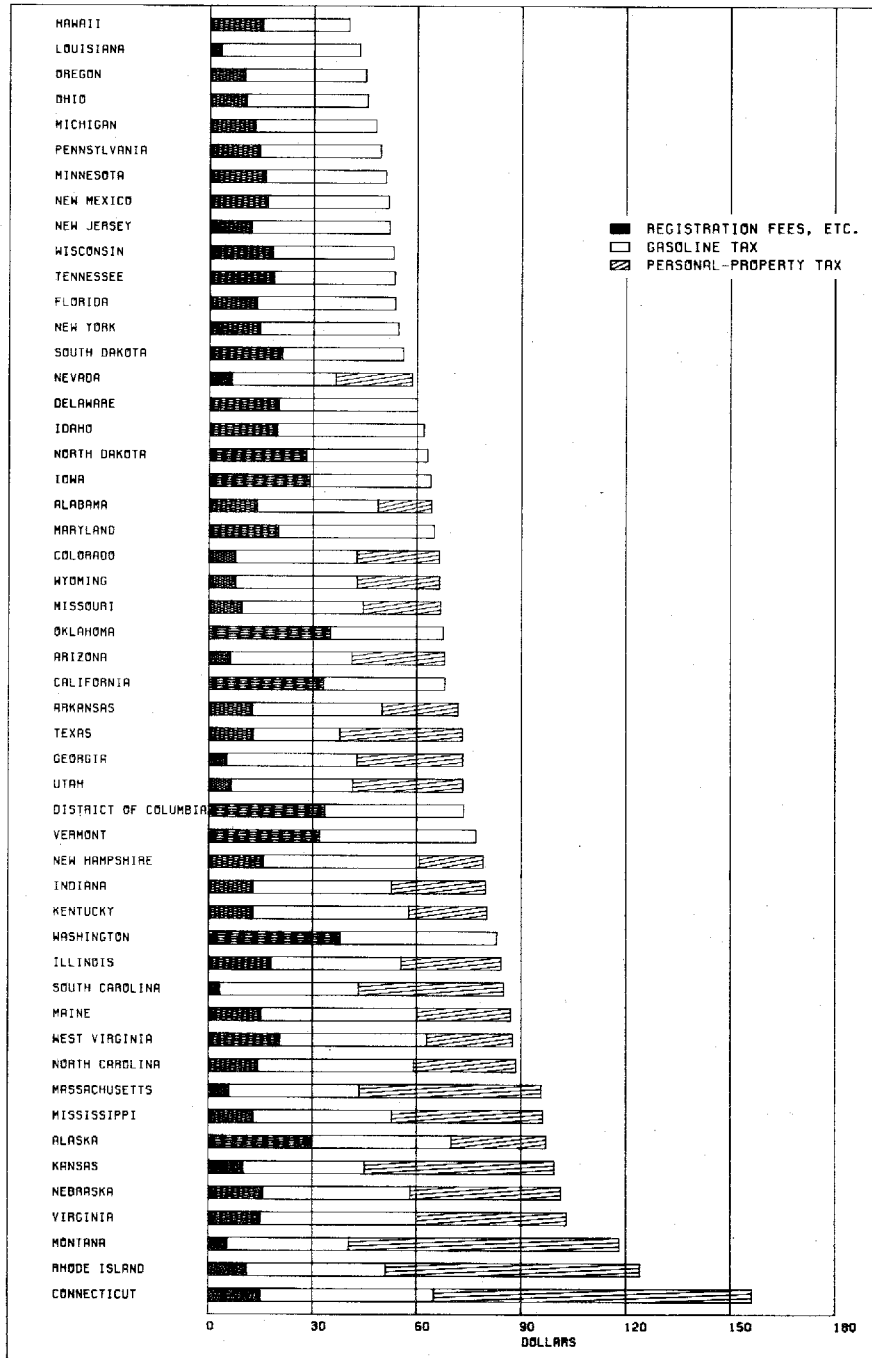


Figure 12. State road-user and personal property taxes on a motorcycle (No. 1). State road-user taxes only (top); total taxes (bottom).

STATES RANKED ACCORDING TO TOTAL TAXES



STATES RANKED ACCORDING TO ROAD USER TAXES

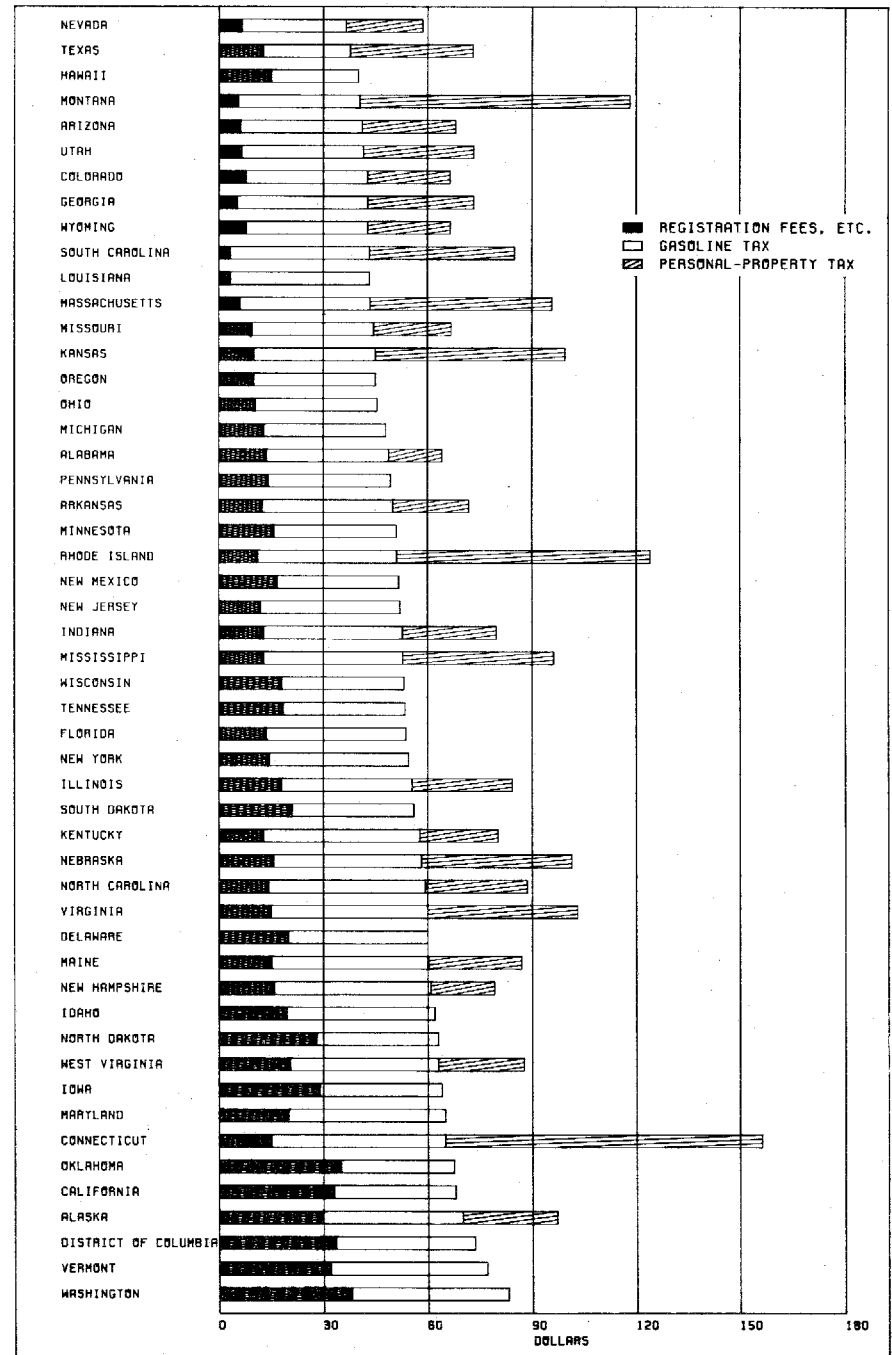


Figure 13 - State road-user and personal property taxes on a very light passenger car (No. 2).

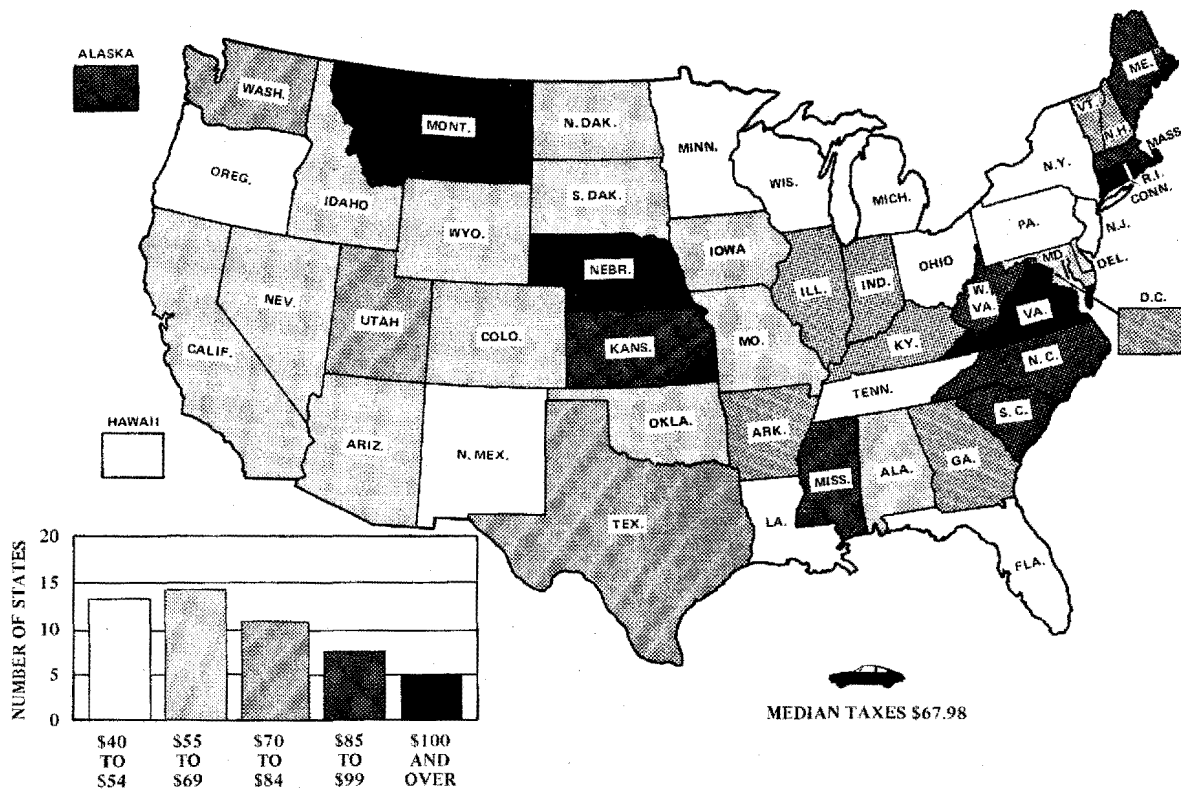
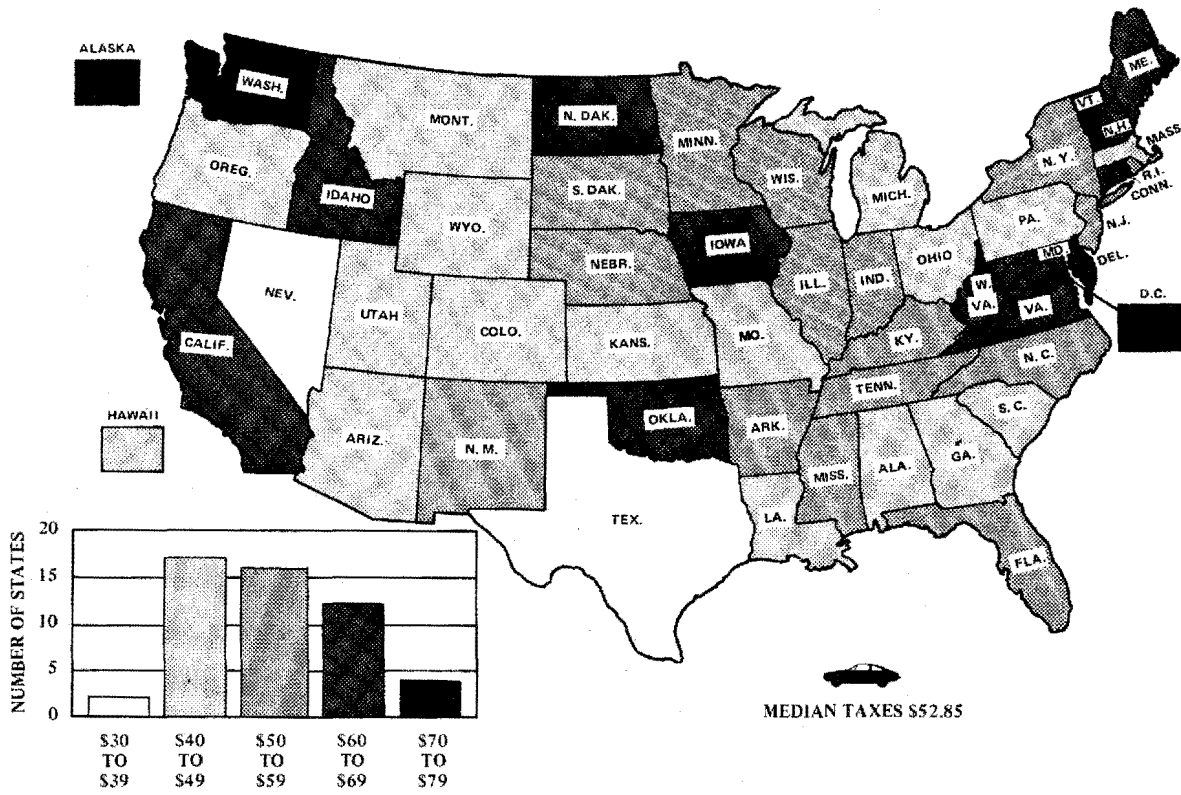
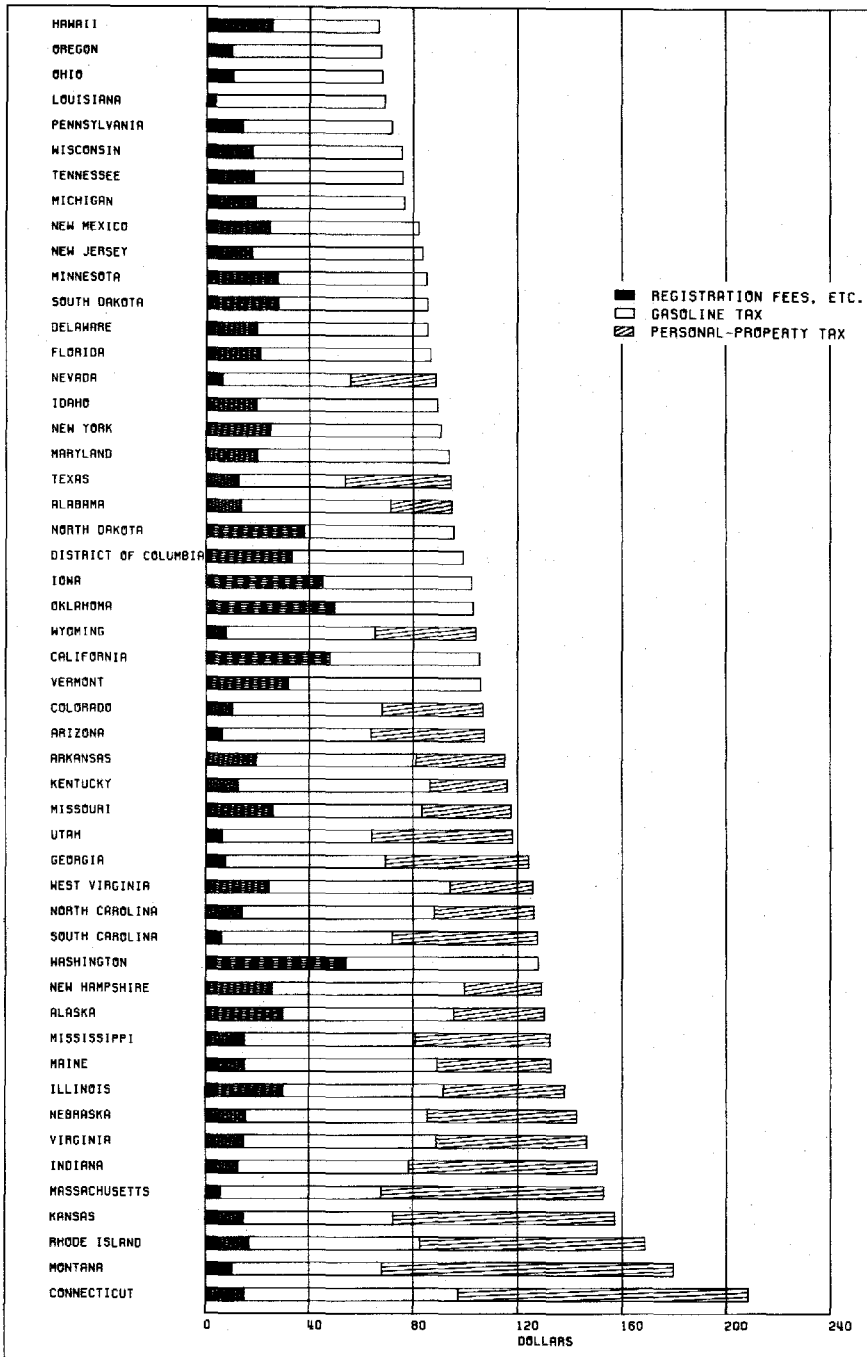


Figure 14.—State road-user and personal-property taxes on a very light passenger car (No. 2).
State road-user taxes only (top); total taxes (bottom).

STATES RANKED ACCORDING TO TOTAL TAXES



STATES RANKED ACCORDING TO ROAD USER TAXES

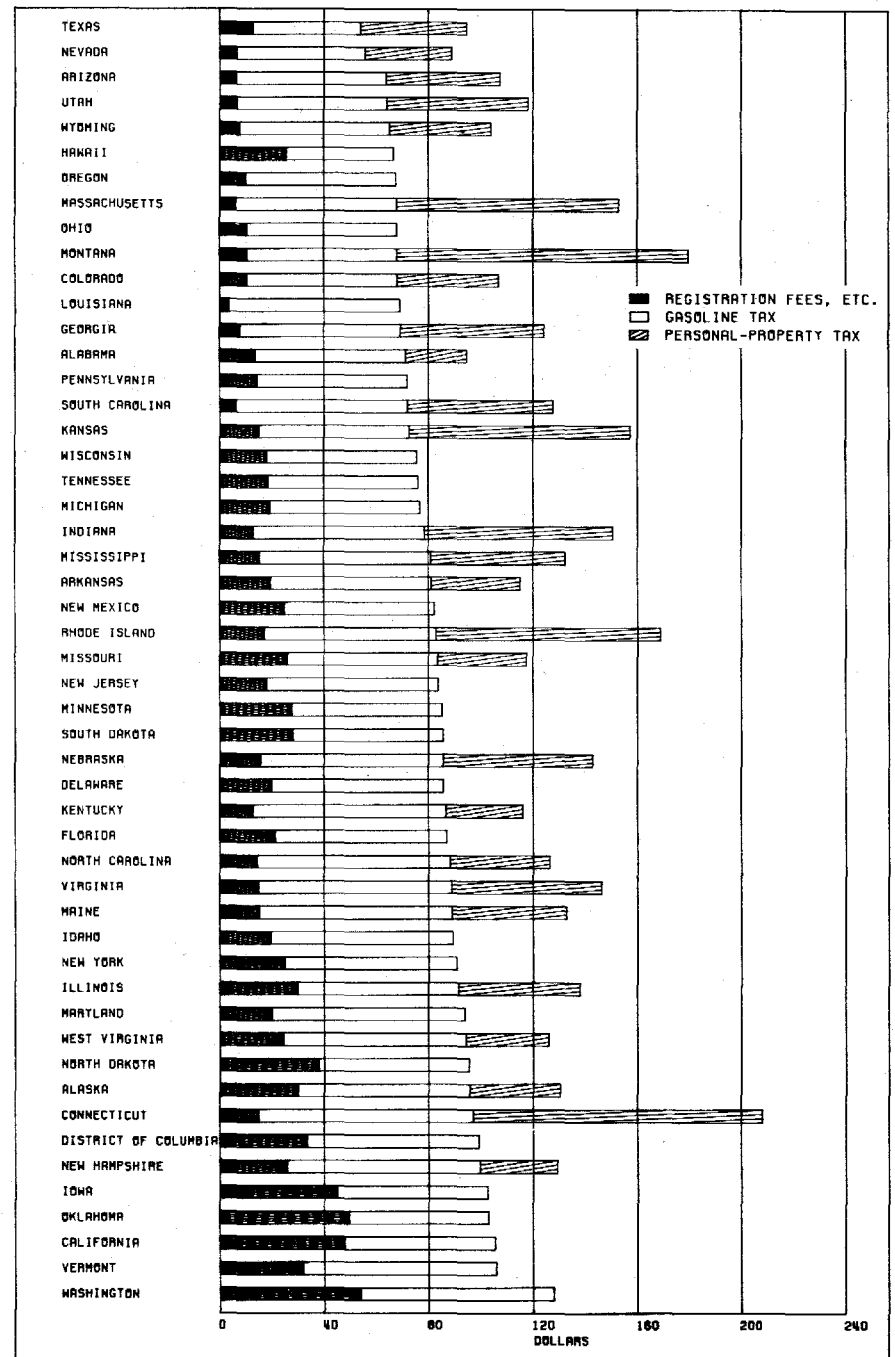


Figure 15 - State road-user and personal property taxes on a mediumweight passenger car (No. 3).

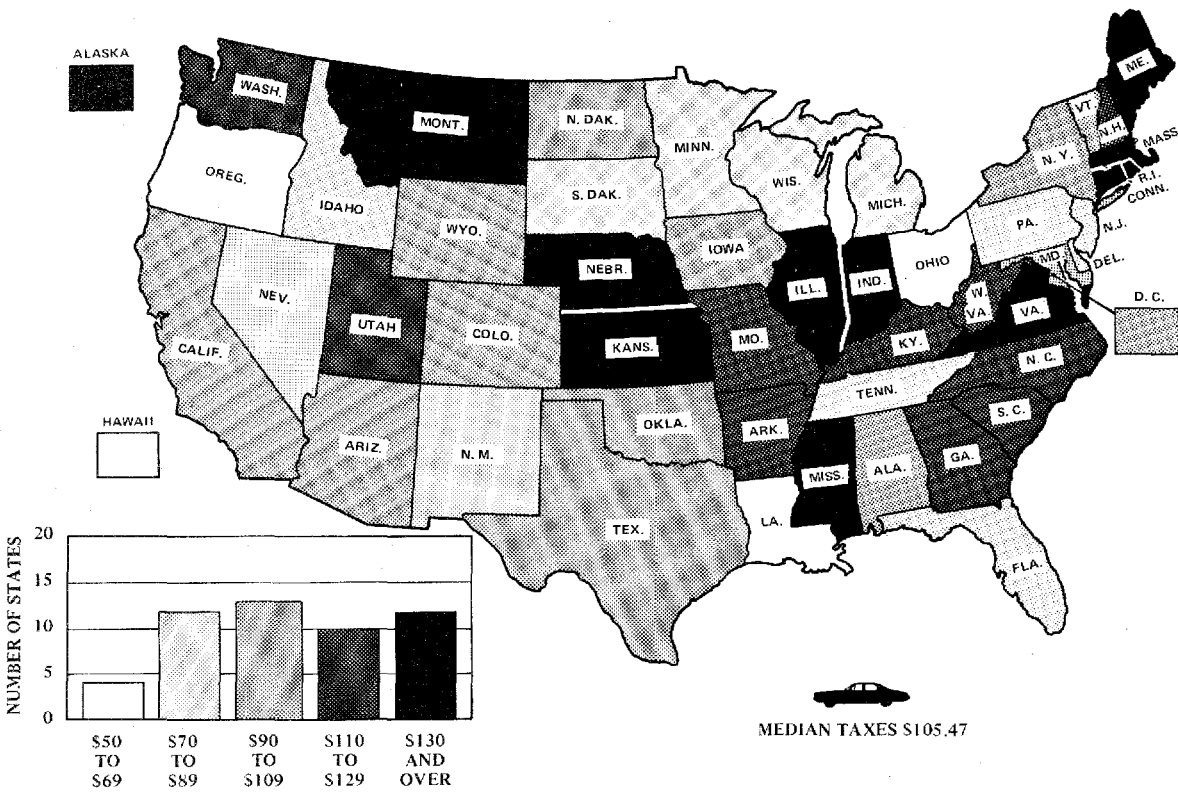
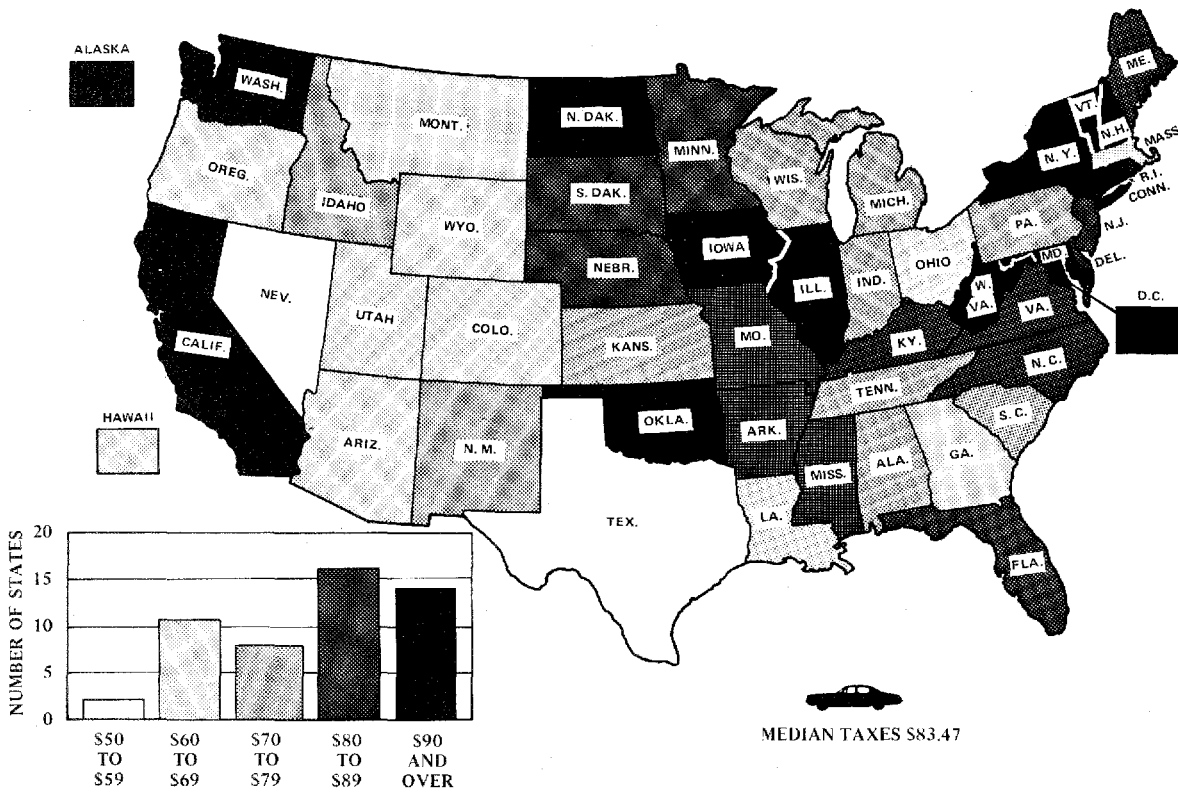
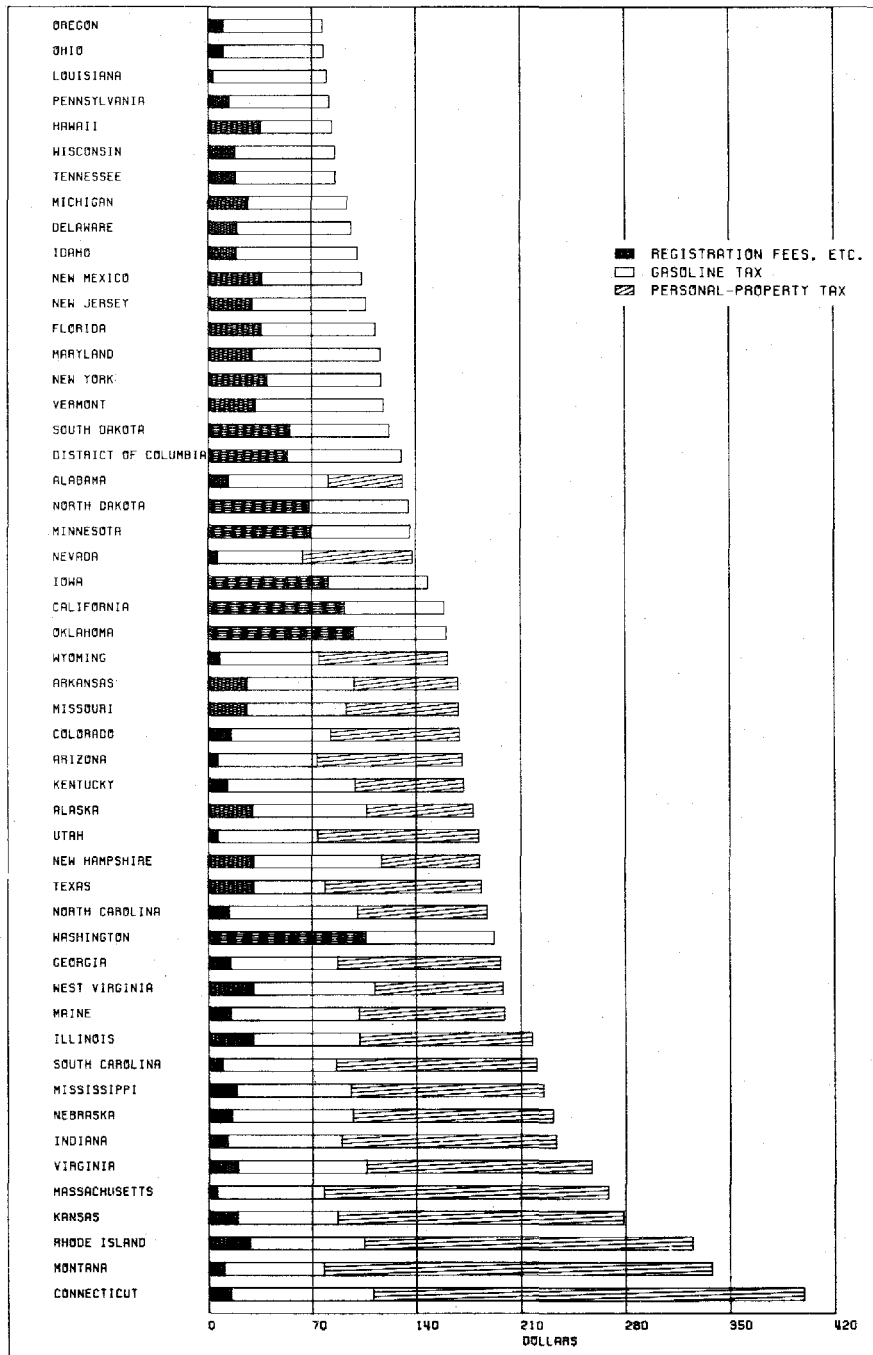


Figure 16.—State road-user and personal-property taxes on a medium weight passenger car (No. 3).
State road-user taxes only (top); total taxes (bottom).

STATES RANKED ACCORDING TO TOTAL TAXES



STATES RANKED ACCORDING TO ROAD USER TAXES

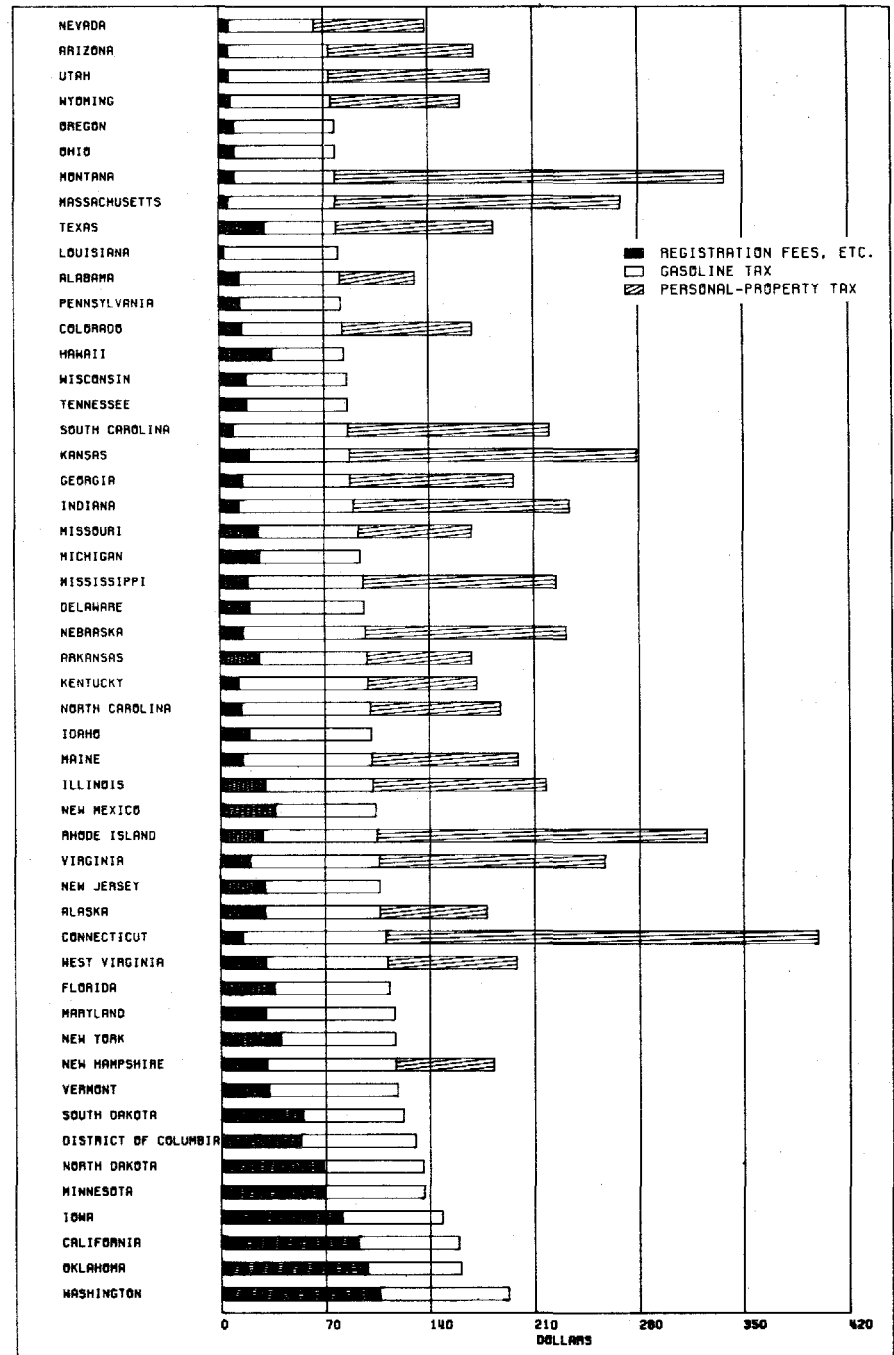


Figure 17 - State road-user and personal property taxes on a heavyweight passenger car (No. 4).

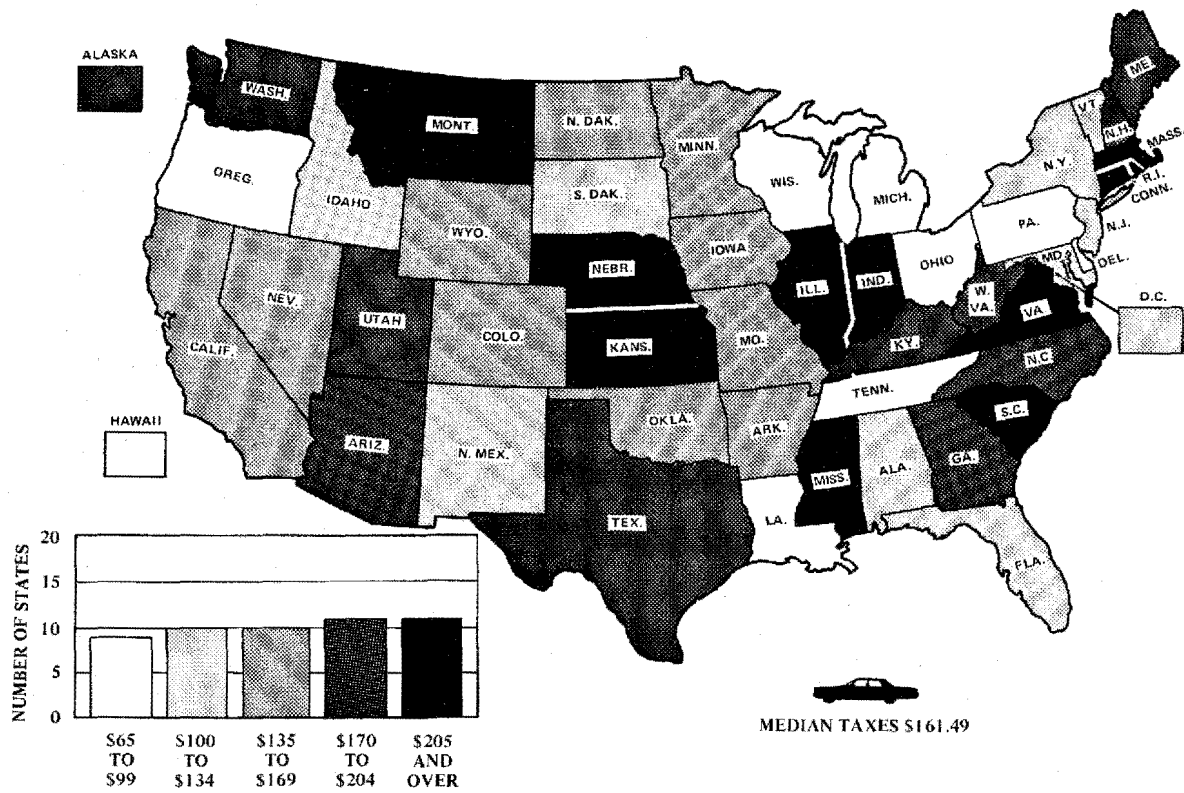
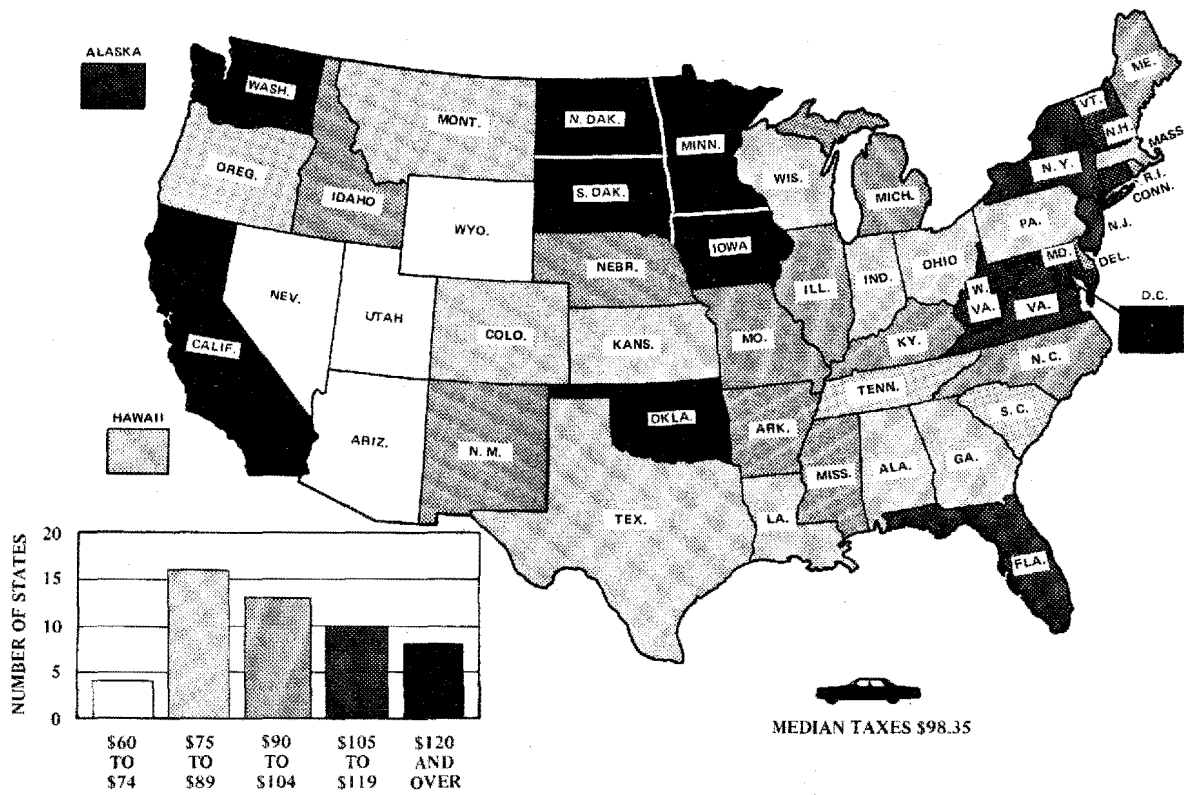
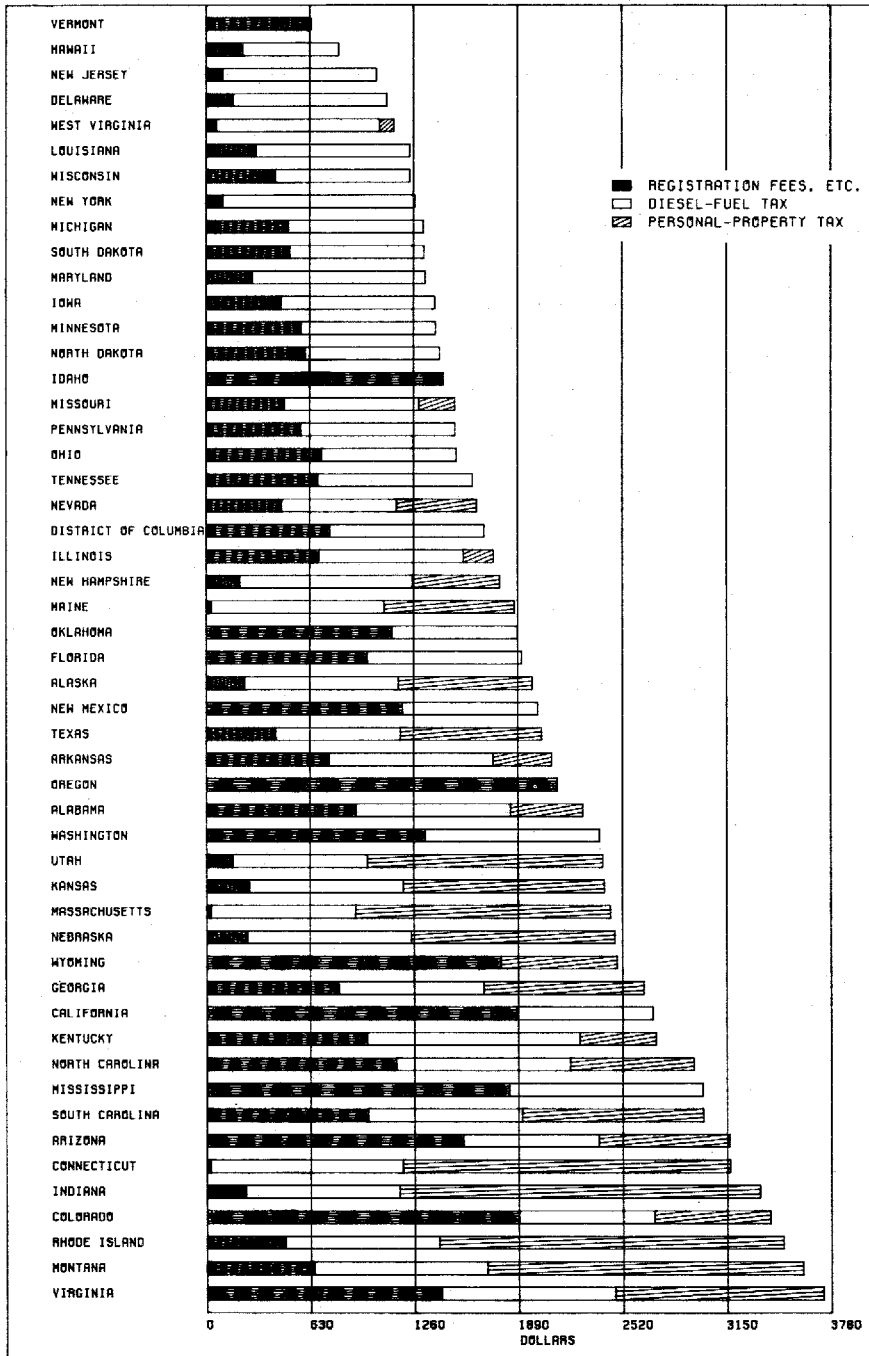


Figure 18.—State road-user and personal-property taxes on a heavyweight passenger car (No. 4).
State road-user taxes only (top); total taxes (bottom).

STATES RANKED ACCORDING TO TOTAL TAXES



STATES RANKED ACCORDING TO ROAD USER TAXES

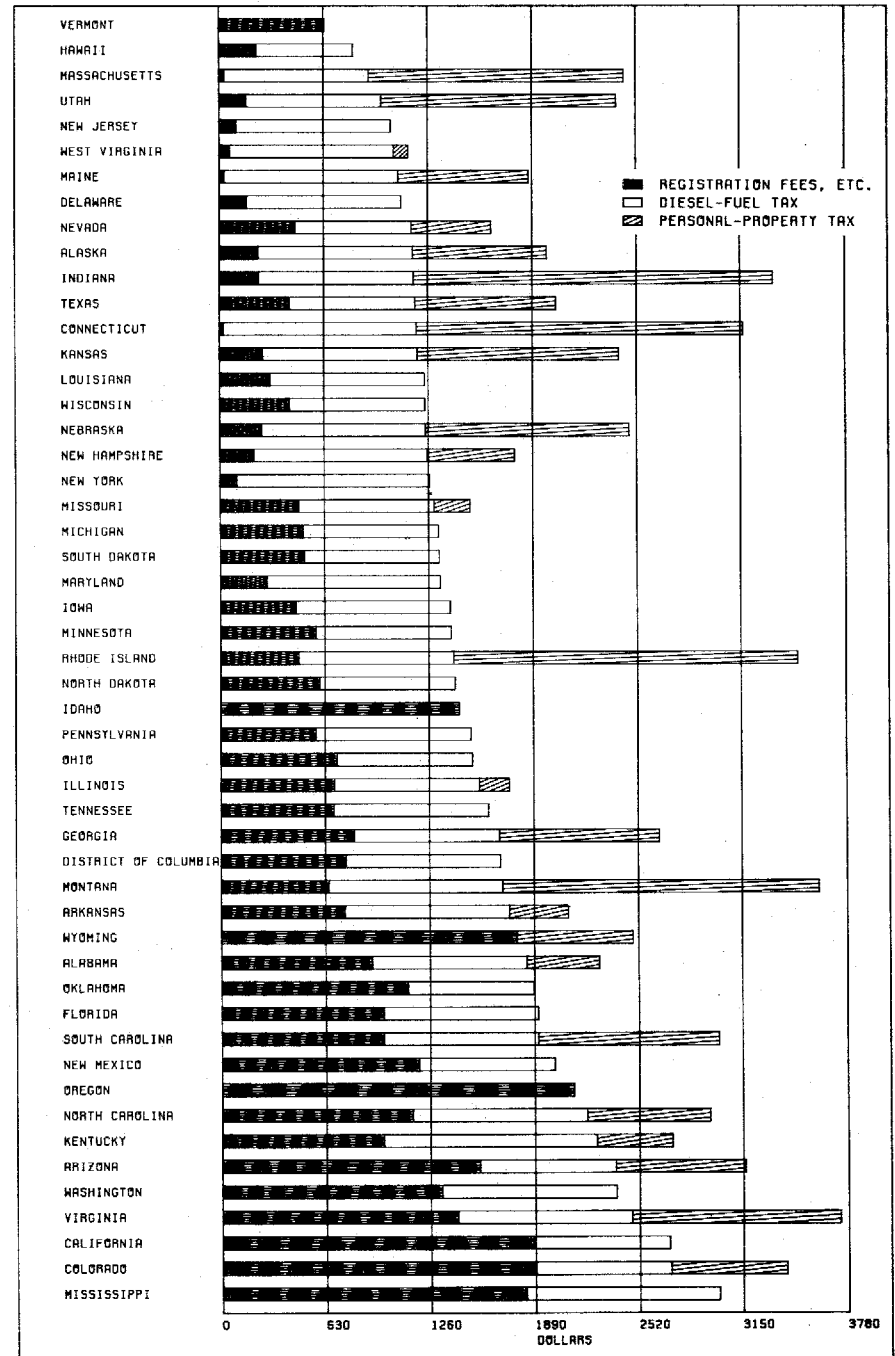


Figure 19 - State road-user and personal property taxes on a 47-seat, diesel powered, intercity bus (No. 5) in common carrier service.

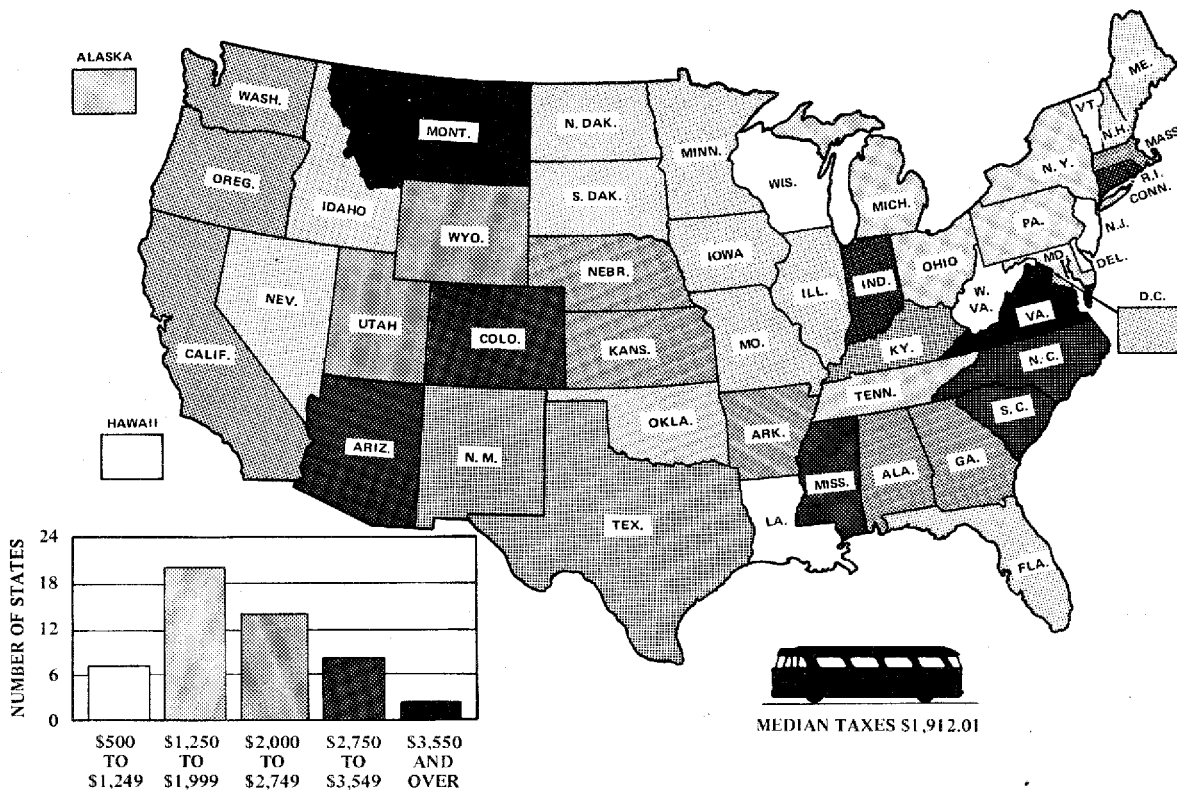
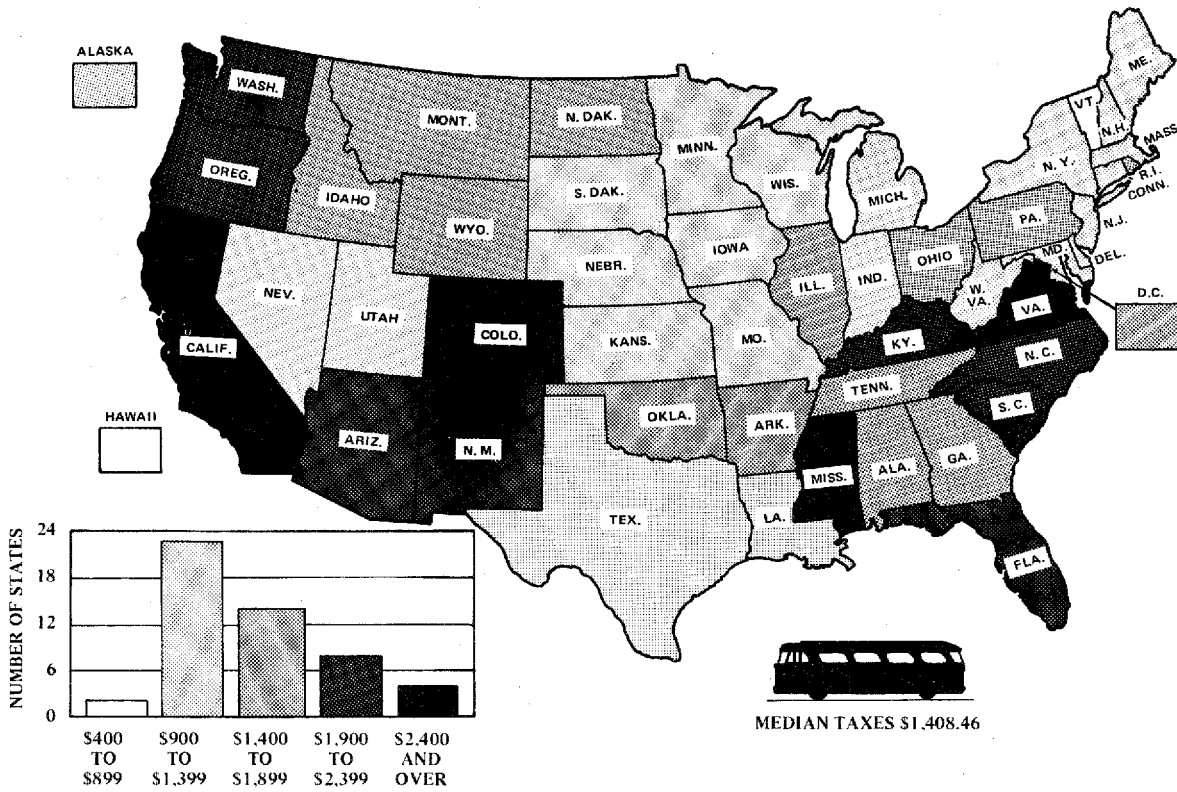
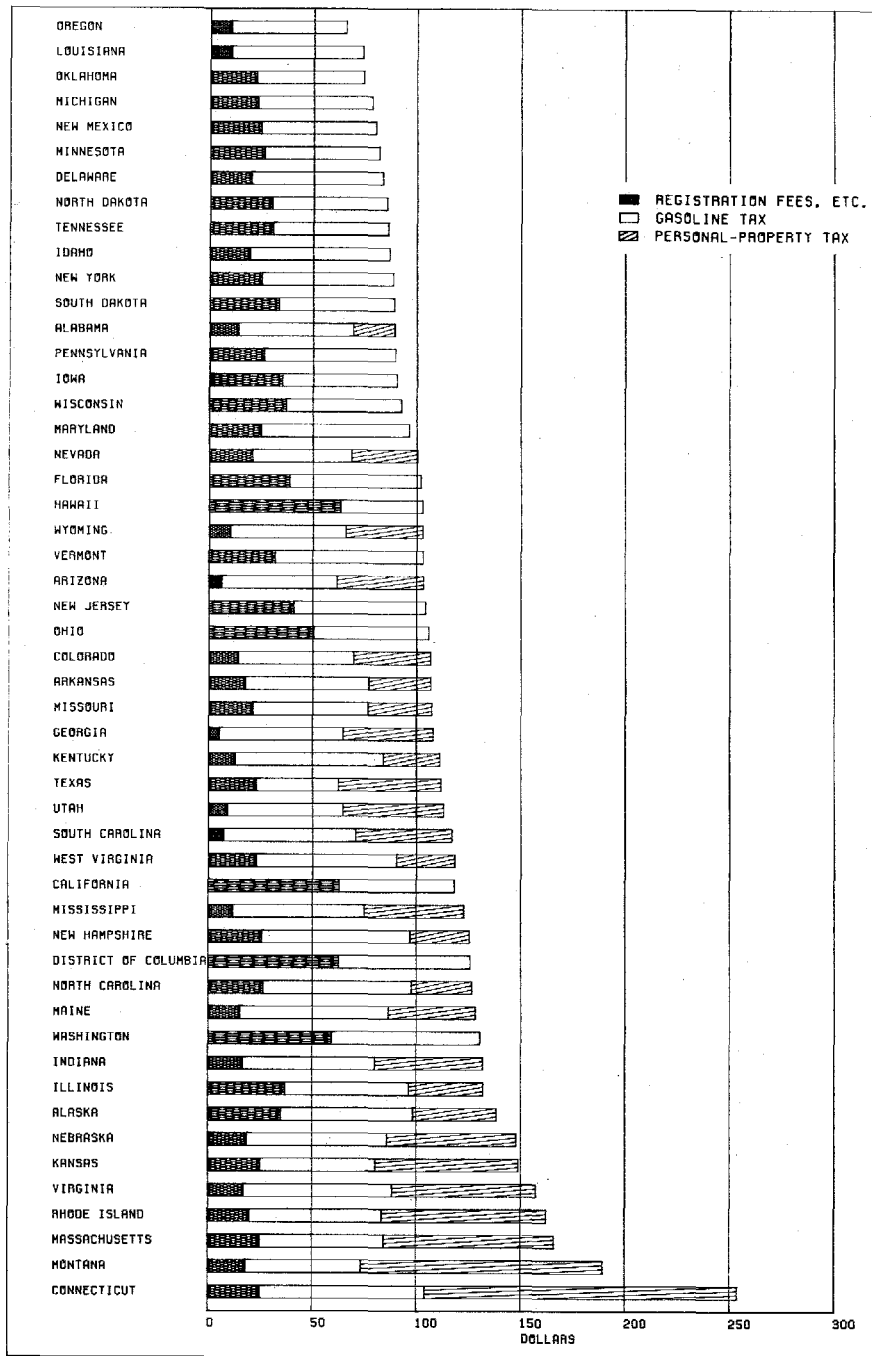


Figure 20. State road-user and personal-property taxes on a 47 seat diesel-powered bus (No. 5) in common carrier service. State road-user taxes only (top); total taxes (bottom).

STATES RANKED ACCORDING TO TOTAL TAXES



STATES RANKED ACCORDING TO ROAD USER TAXES

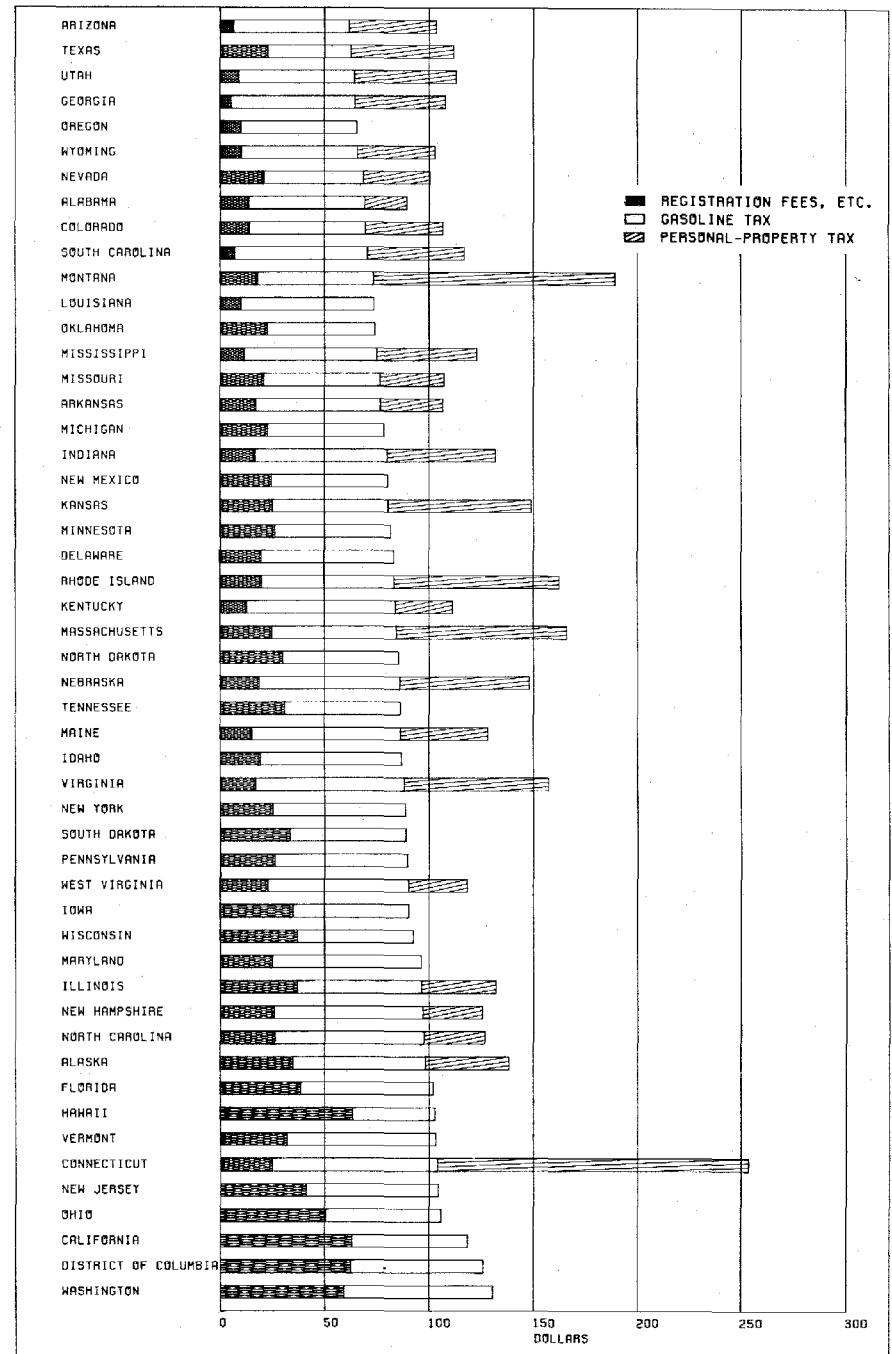
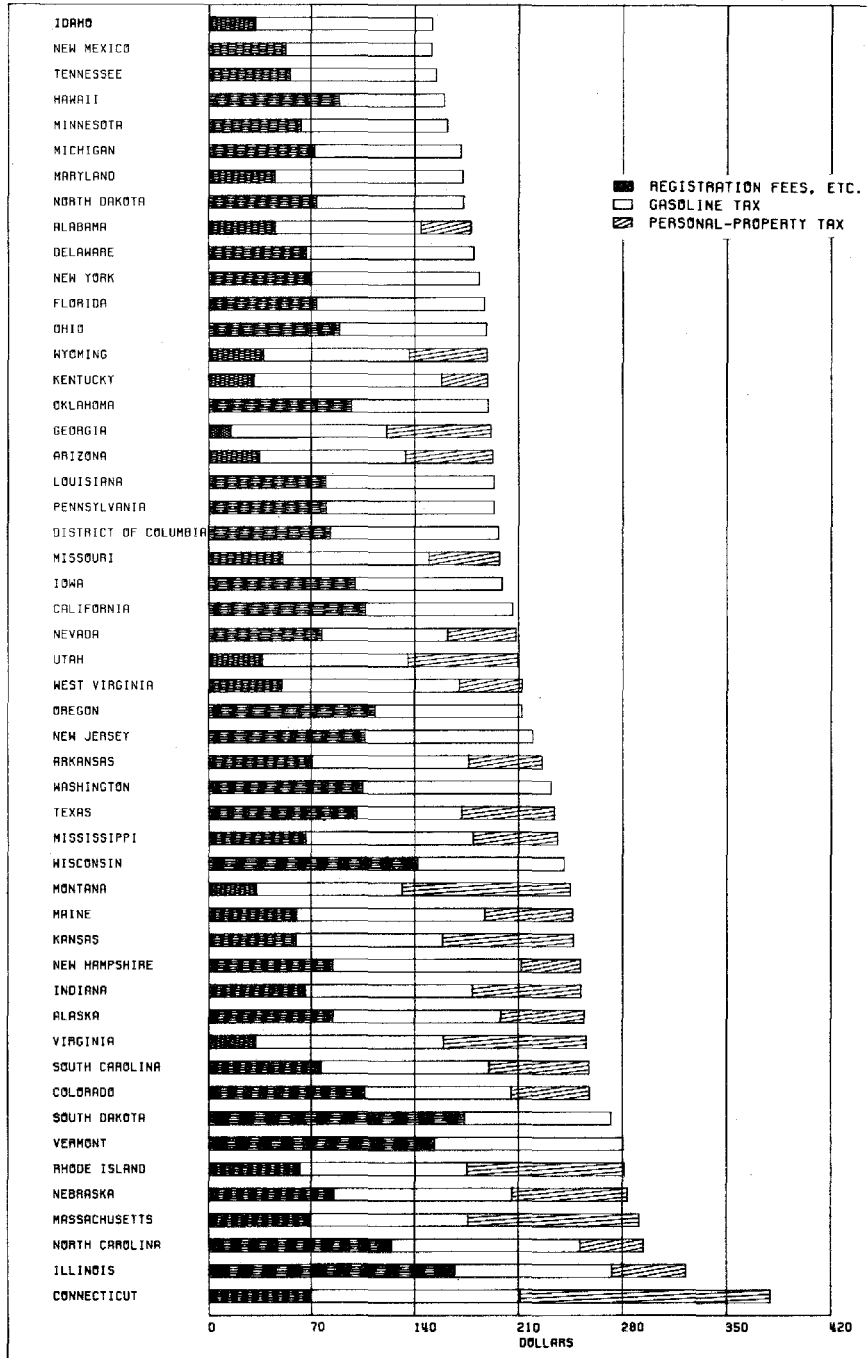


Figure 21 - State road-user and personal property taxes on a pickup truck (No. 6) in private use.

STATES RANKED ACCORDING TO TOTAL TAXES



STATES RANKED ACCORDING TO ROAD USER TAXES

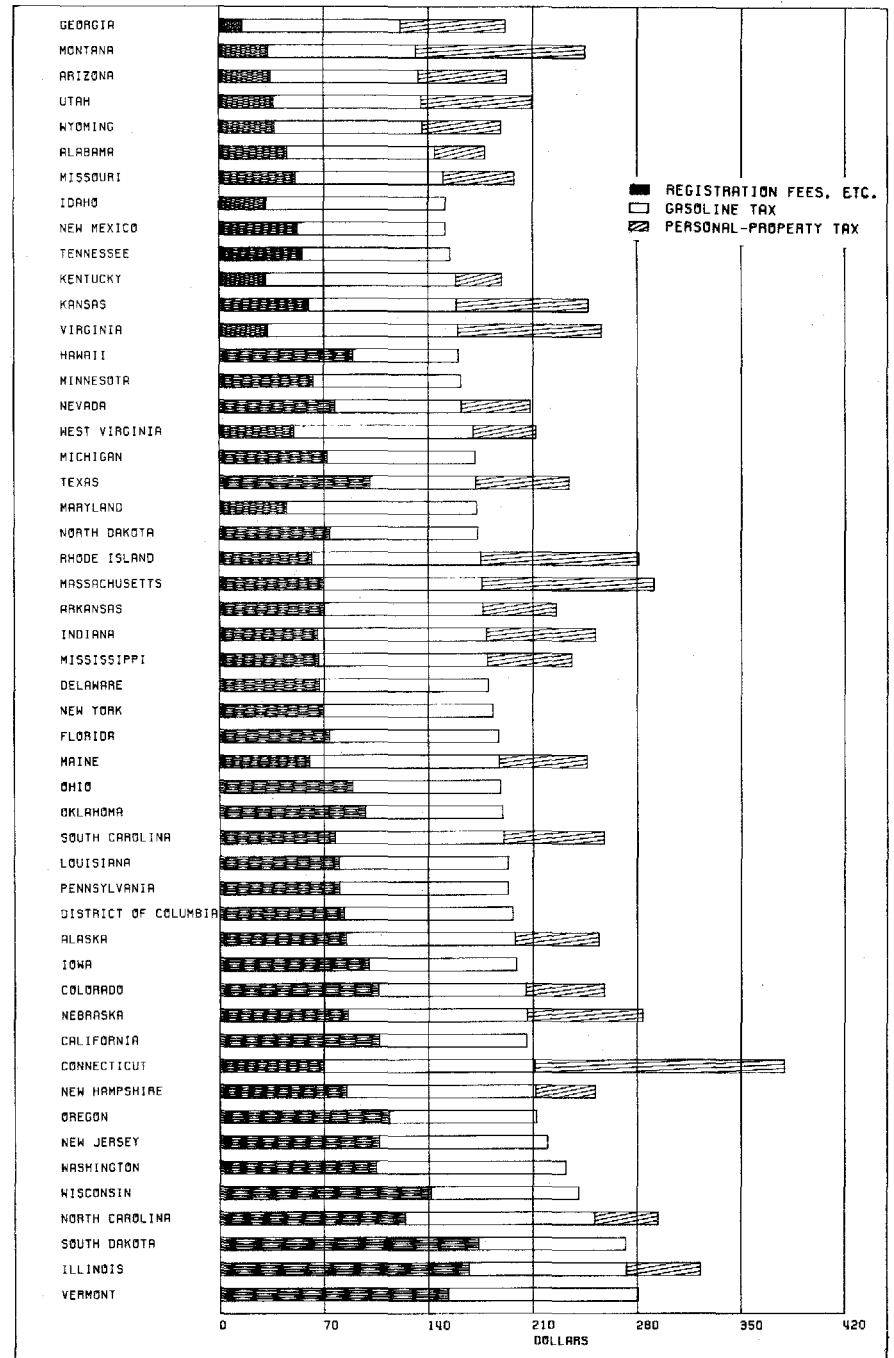


Figure 22 - State road-user and personal property taxes on a 14,000-pound stake truck (No. 7) in private use.

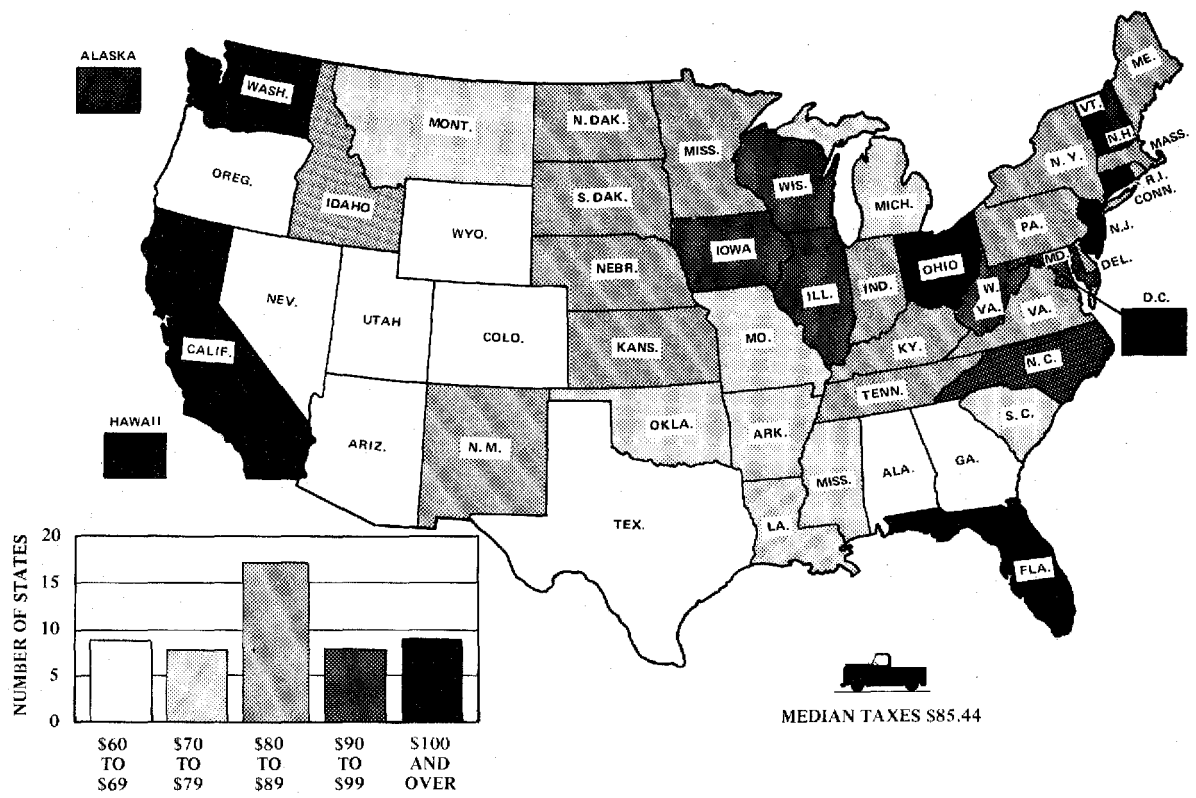


Figure 23.—State road-user taxes on a pickup truck (No. 6) in private use.

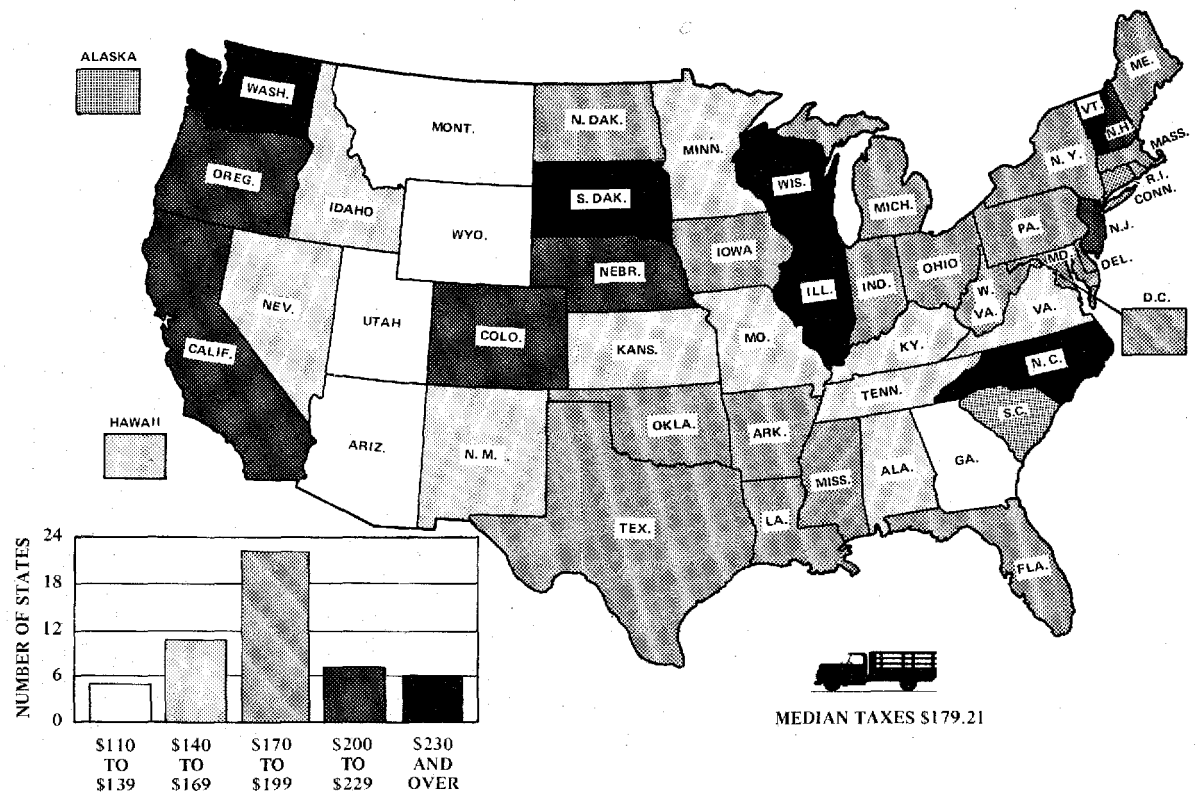
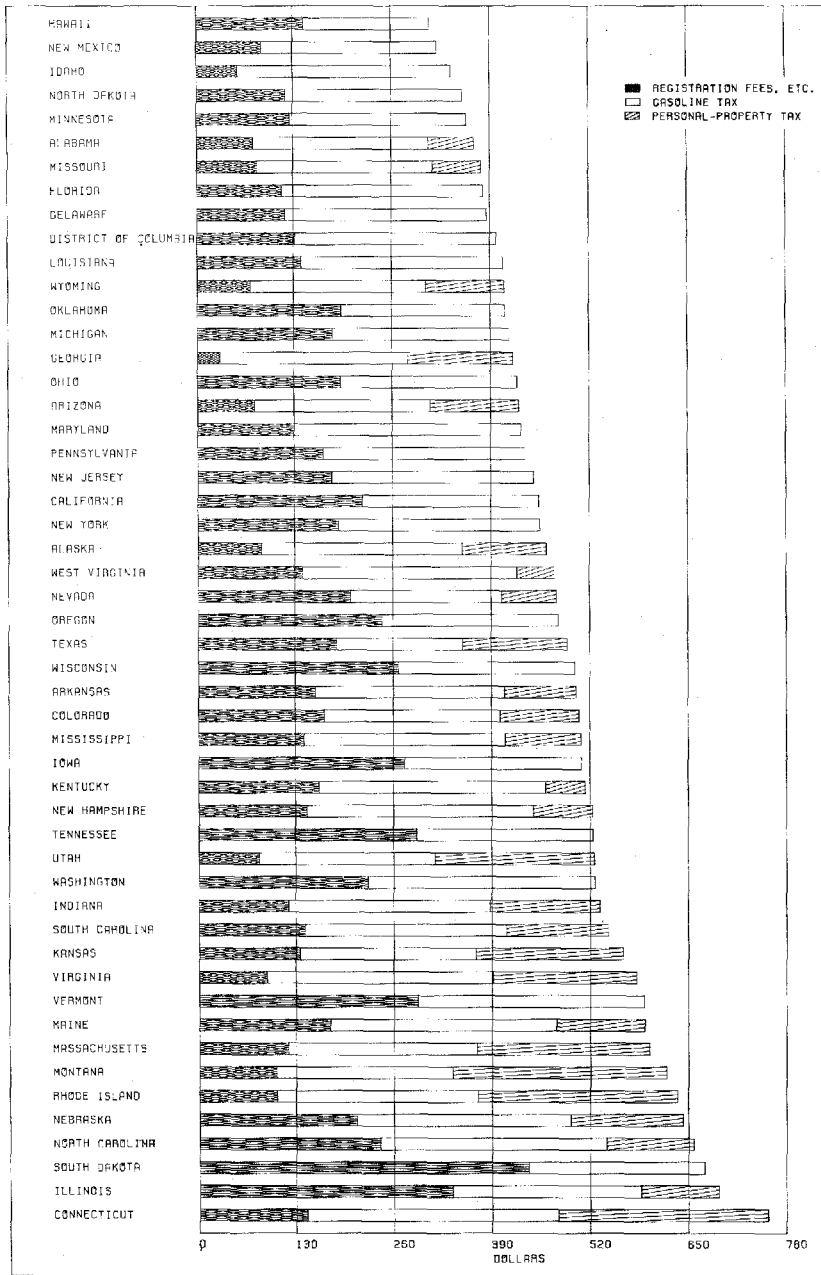


Figure 24.—State road-user taxes on a 14,000-pound stake truck (No. 7) in private use.

STATES RANKED ACCORDING TO TOTAL TAXES



STATES RANKED ACCORDING TO ROAD USER TAXES

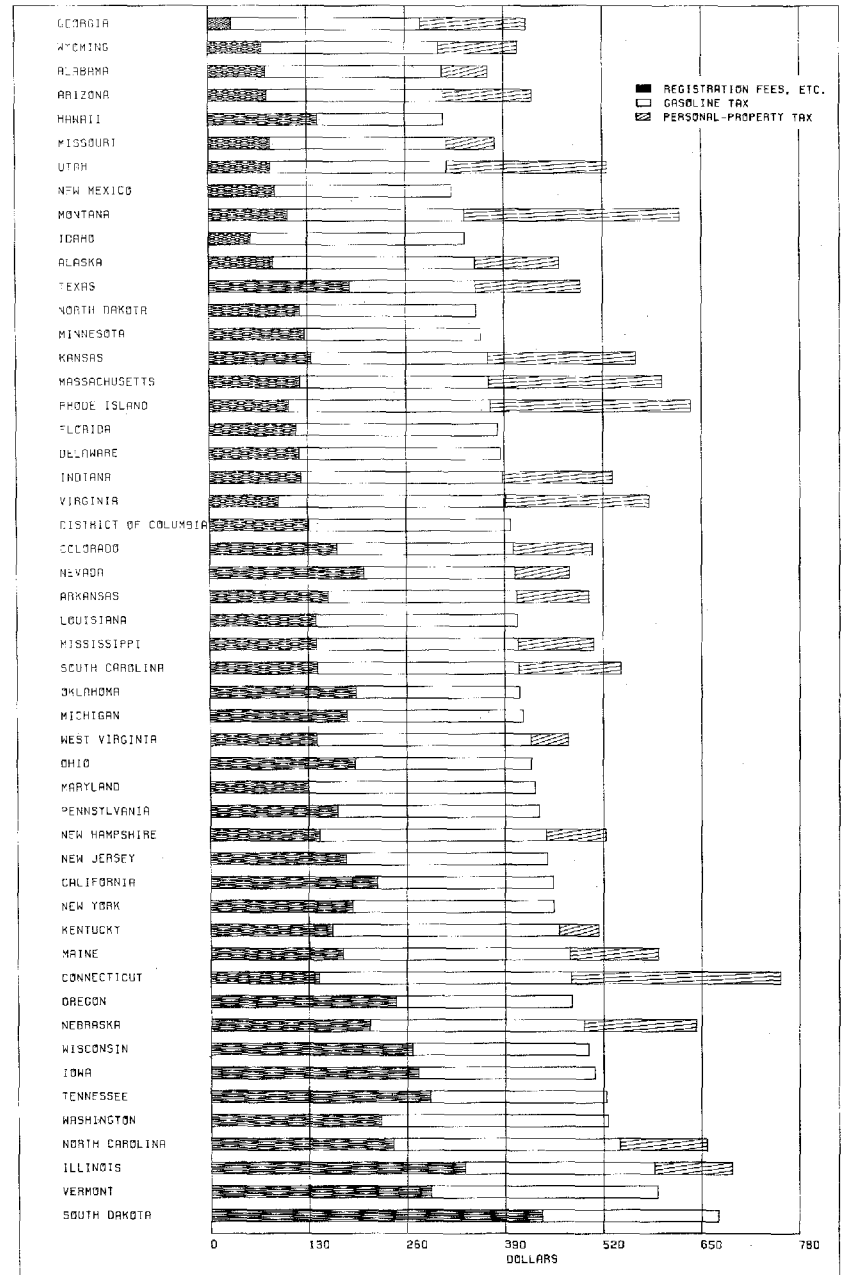


Figure 25 - State road-user and personal property taxes on a 24,000-pound van truck (No. 8) in private use.

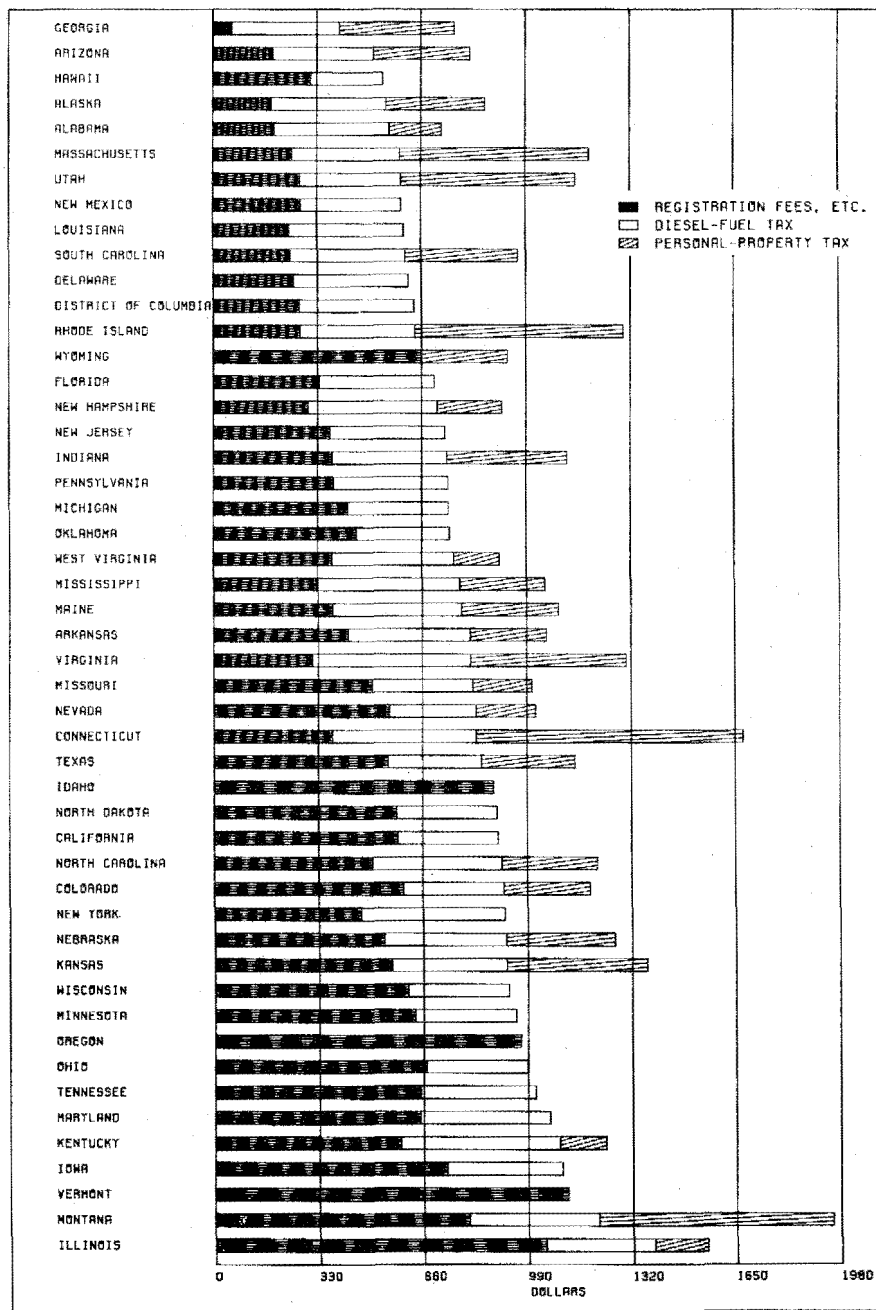
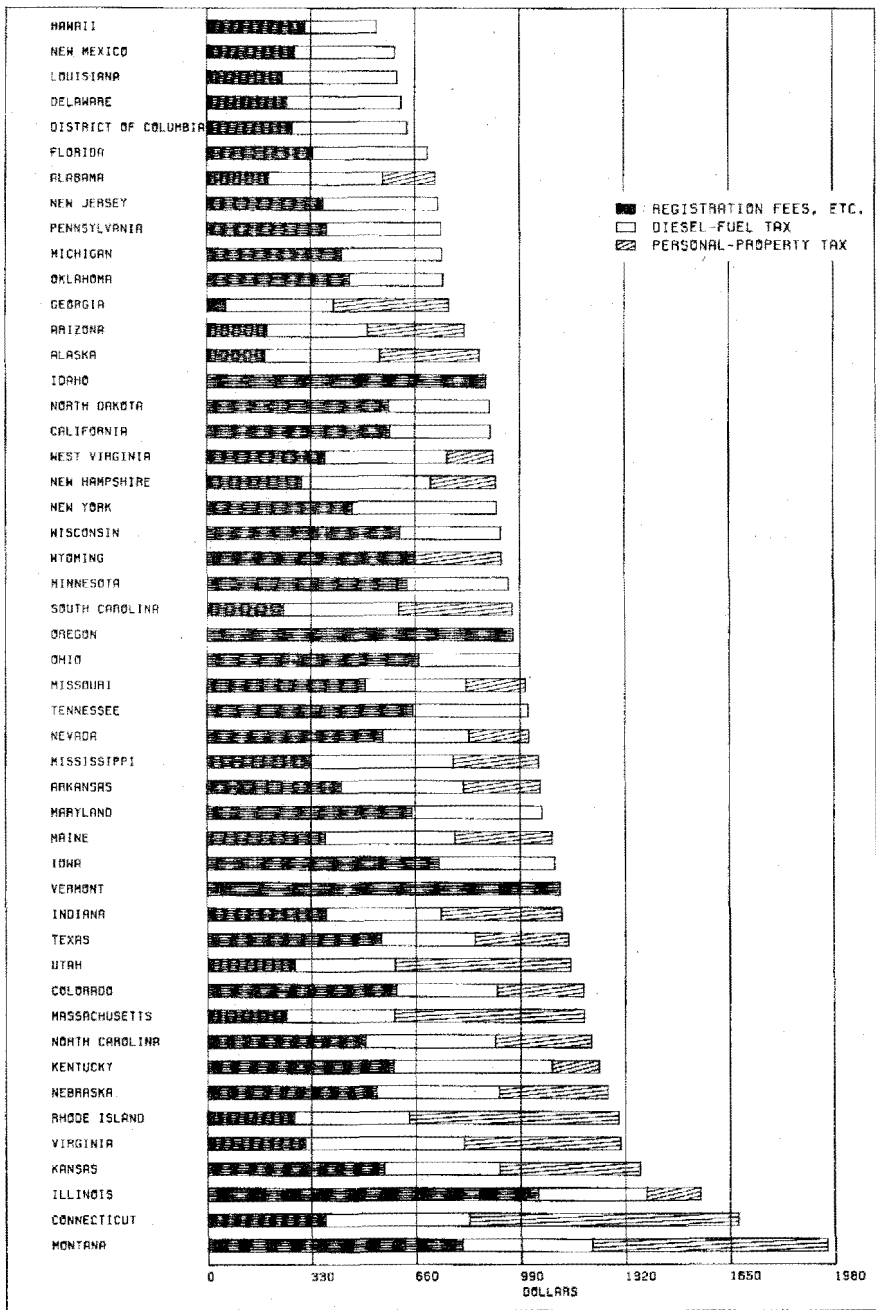


Figure 26 - State road-user and personal property taxes on a 50,000-pound, diesel-powered, tandem-axle dump truck (No. 9) in private use.

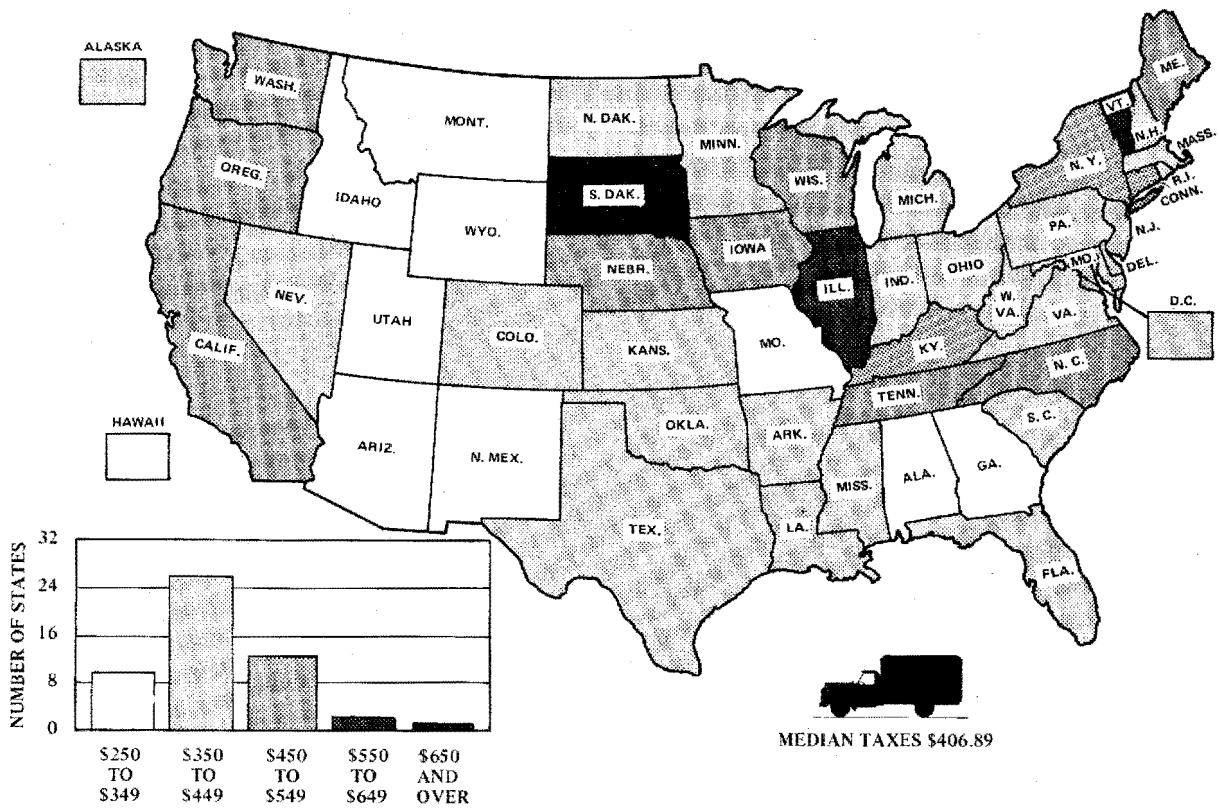


Figure 27.—State road-user taxes on a 24,000-pound van truck (No. 8) in private use.

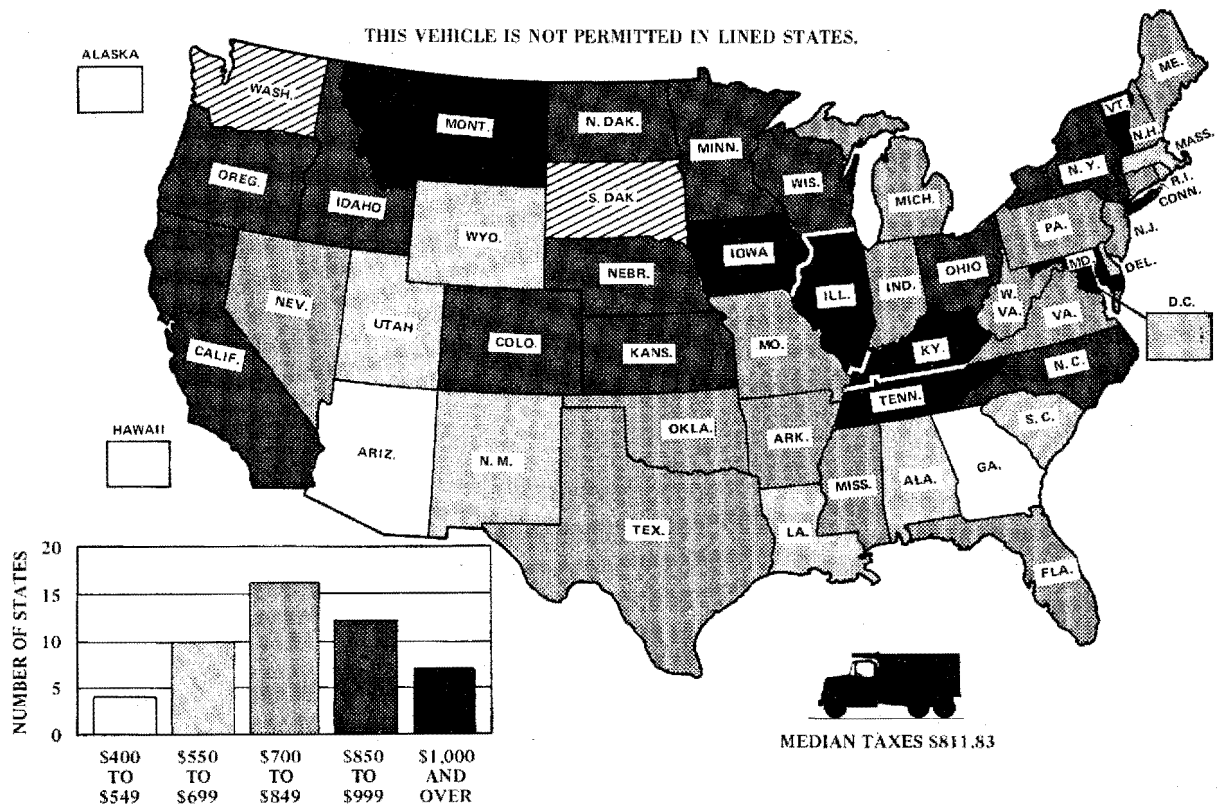
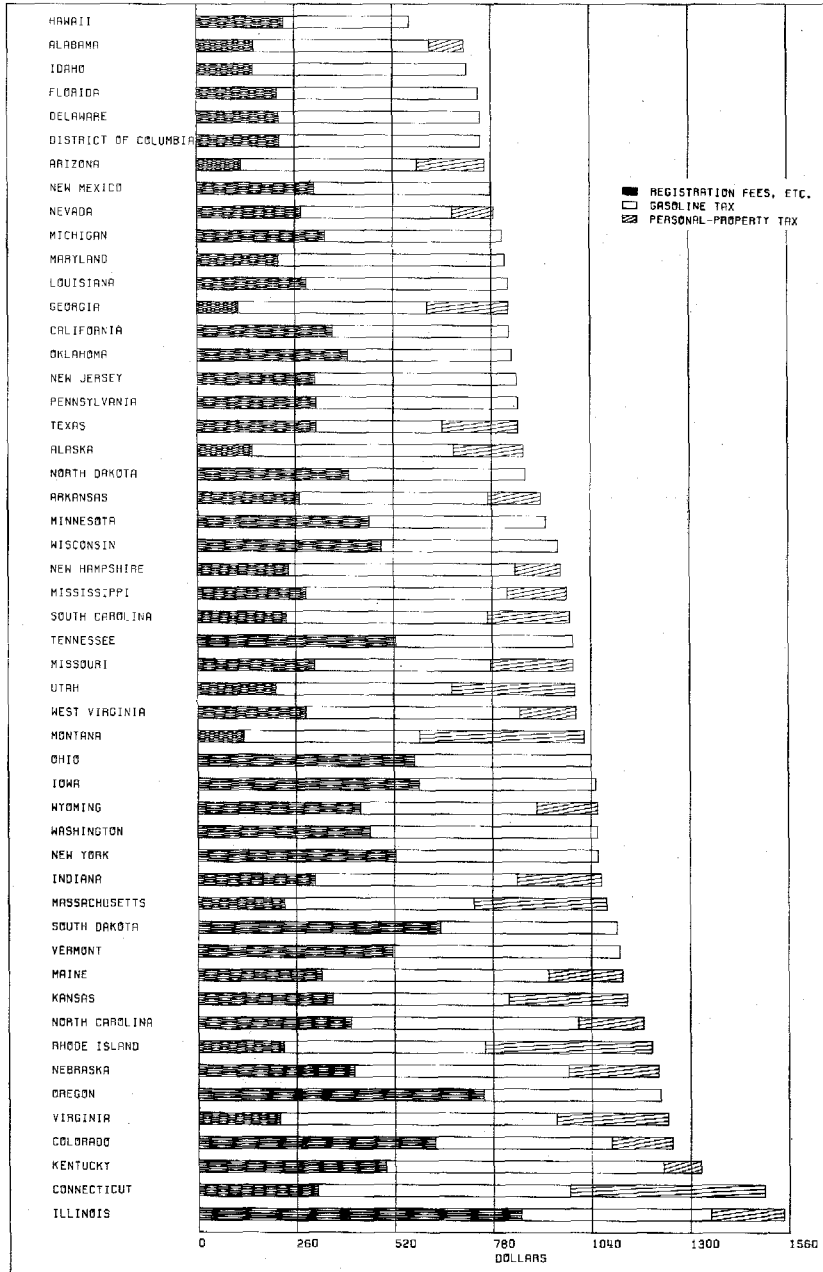


Figure 28.—State road-user taxes on a 50,000-pound diesel-powered, tandem-axle dump truck (No. 9).

STATES RANKED ACCORDING TO TOTAL TAXES



STATES RANKED ACCORDING TO ROAD USER TAXES

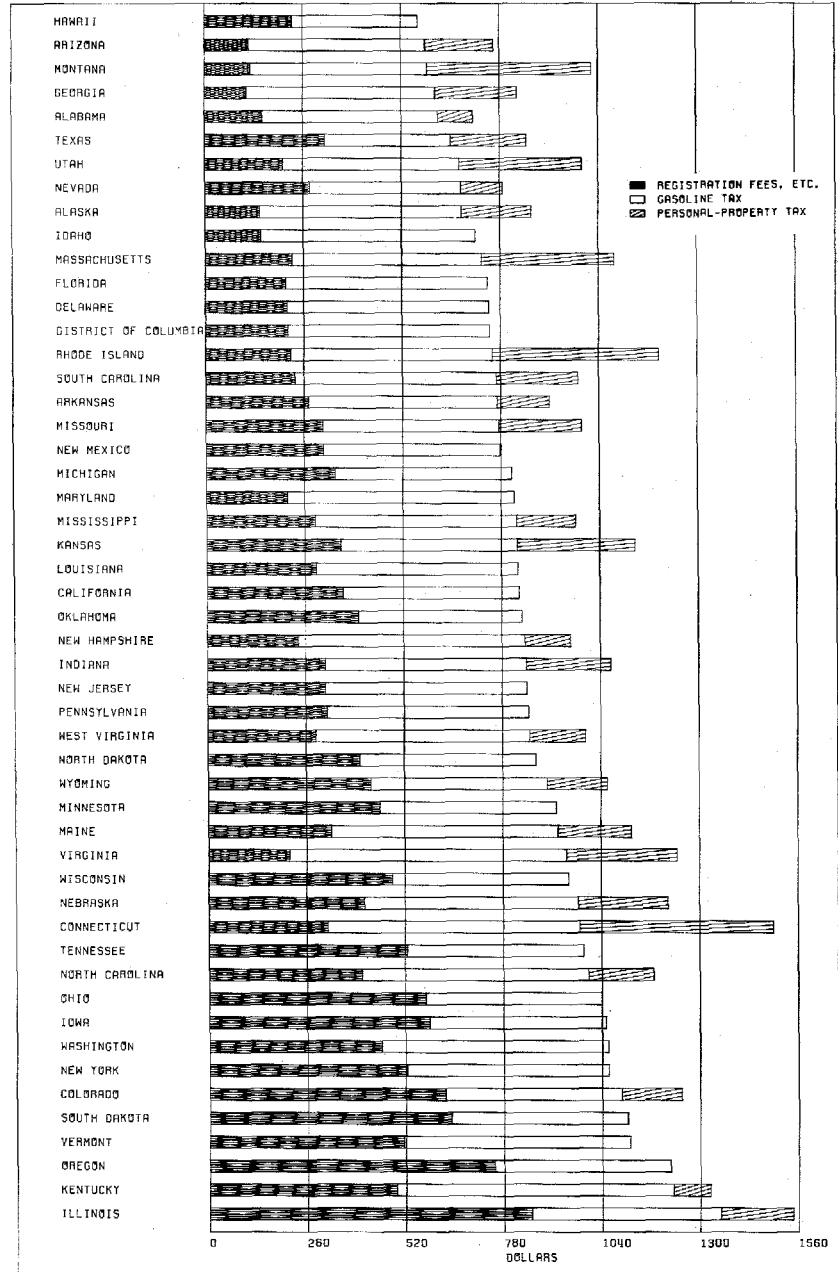


Figure 29 - State road-user and personal property taxes on a 40,000-pound, gasoline-powered, three-axle tractor-semitrailer combination (No. 10) in private use.

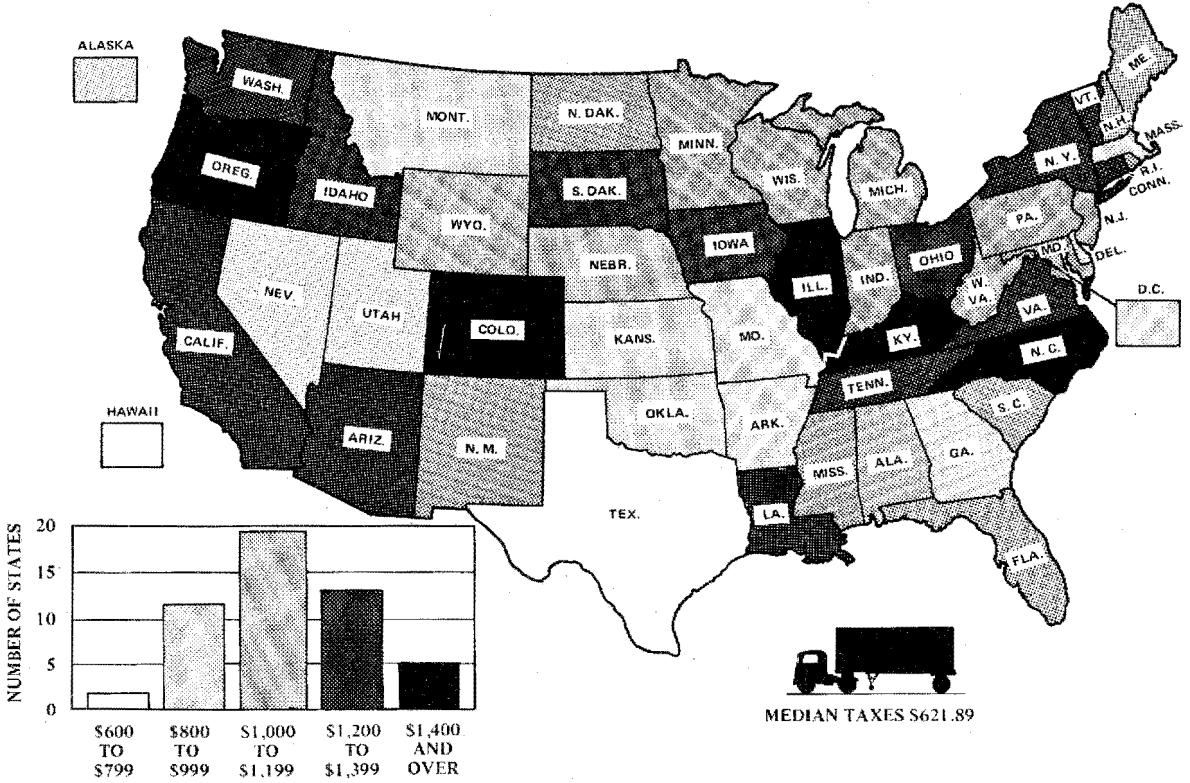
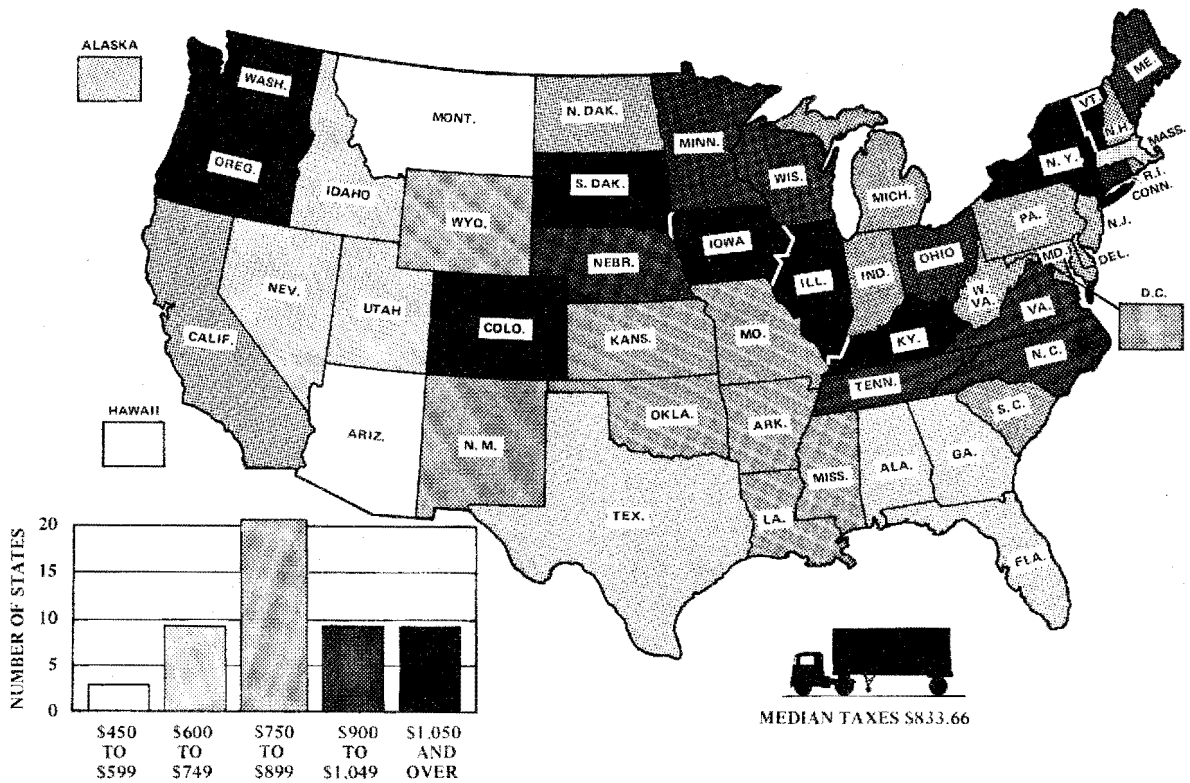


Figure 30.—State road-user taxes on a 40,000-pound three-axle tractor-semitrailer combination (No. 10).
Private use (top); contract operation (bottom).

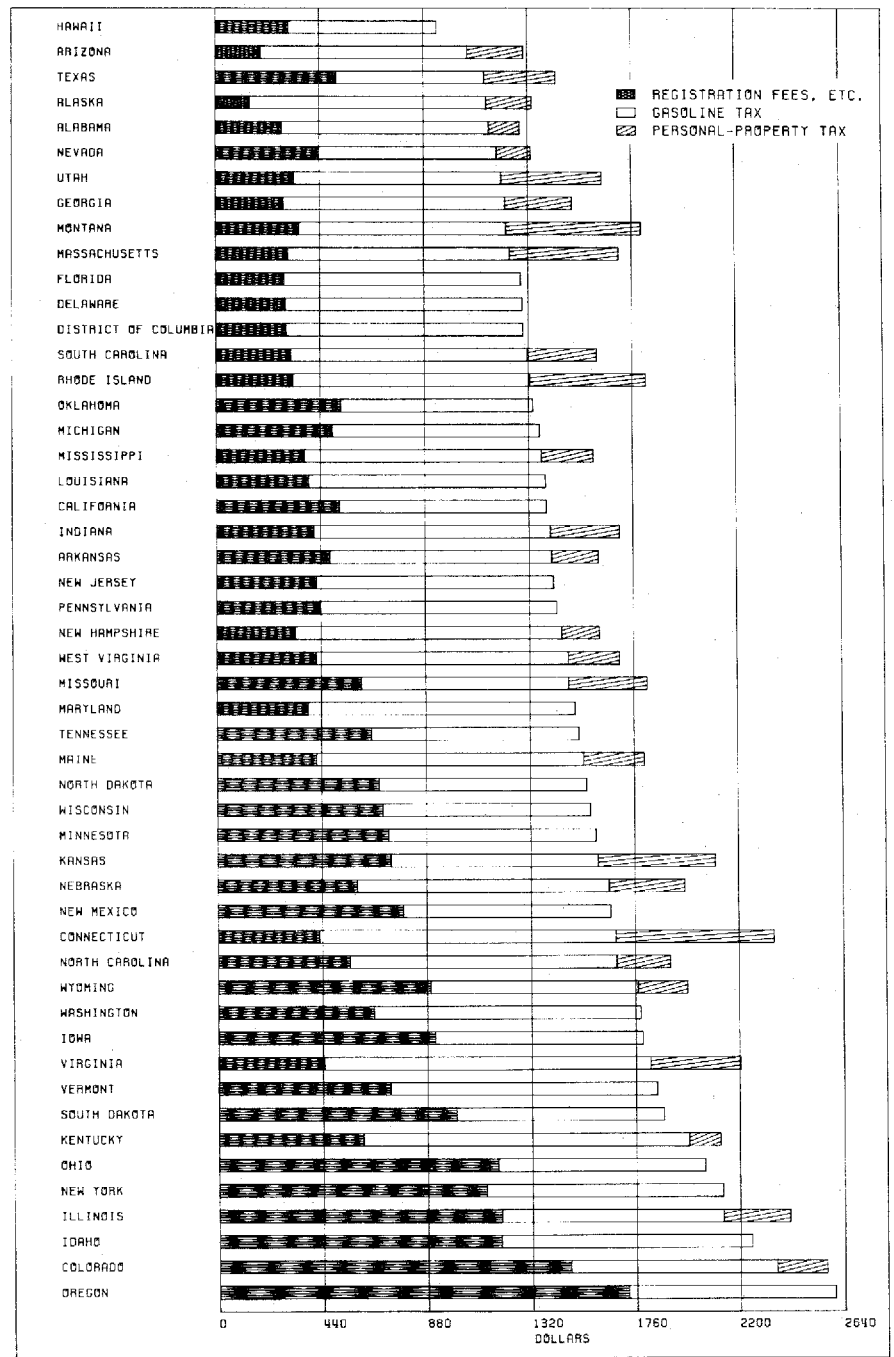
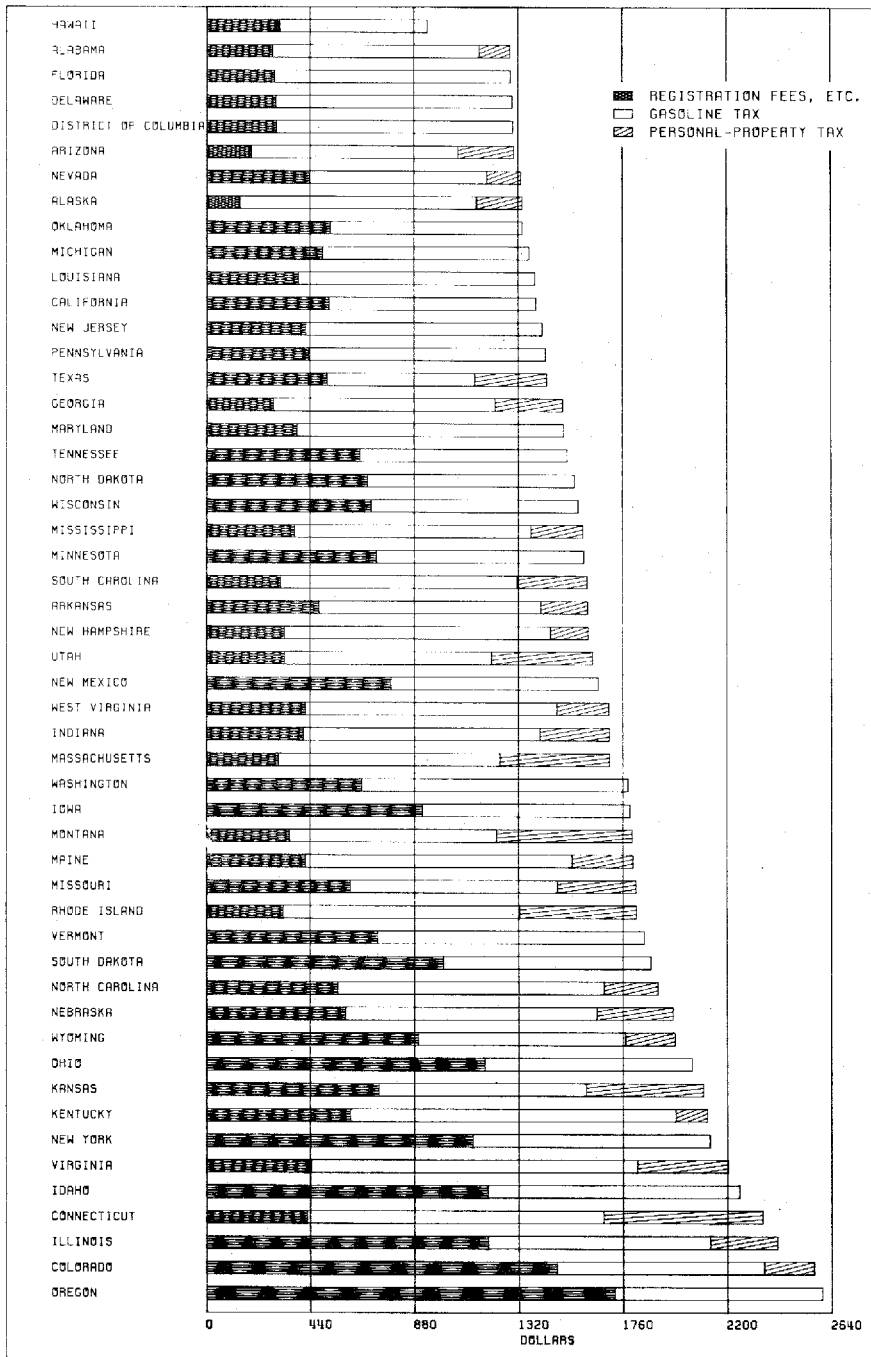


Figure 31 - State road-user and personal property taxes on a 55,000-pound, gasoline-powered, four-axle tractor-semitrailer combination (No. 11) in private use.

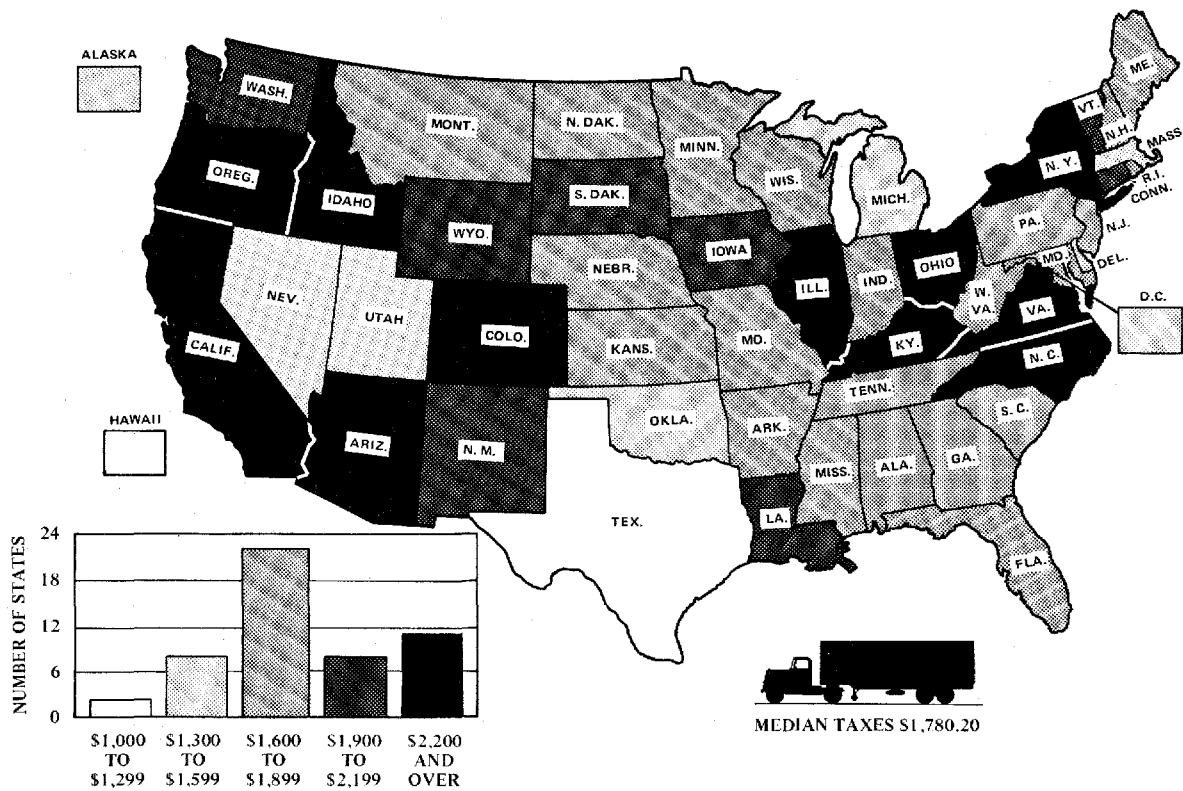
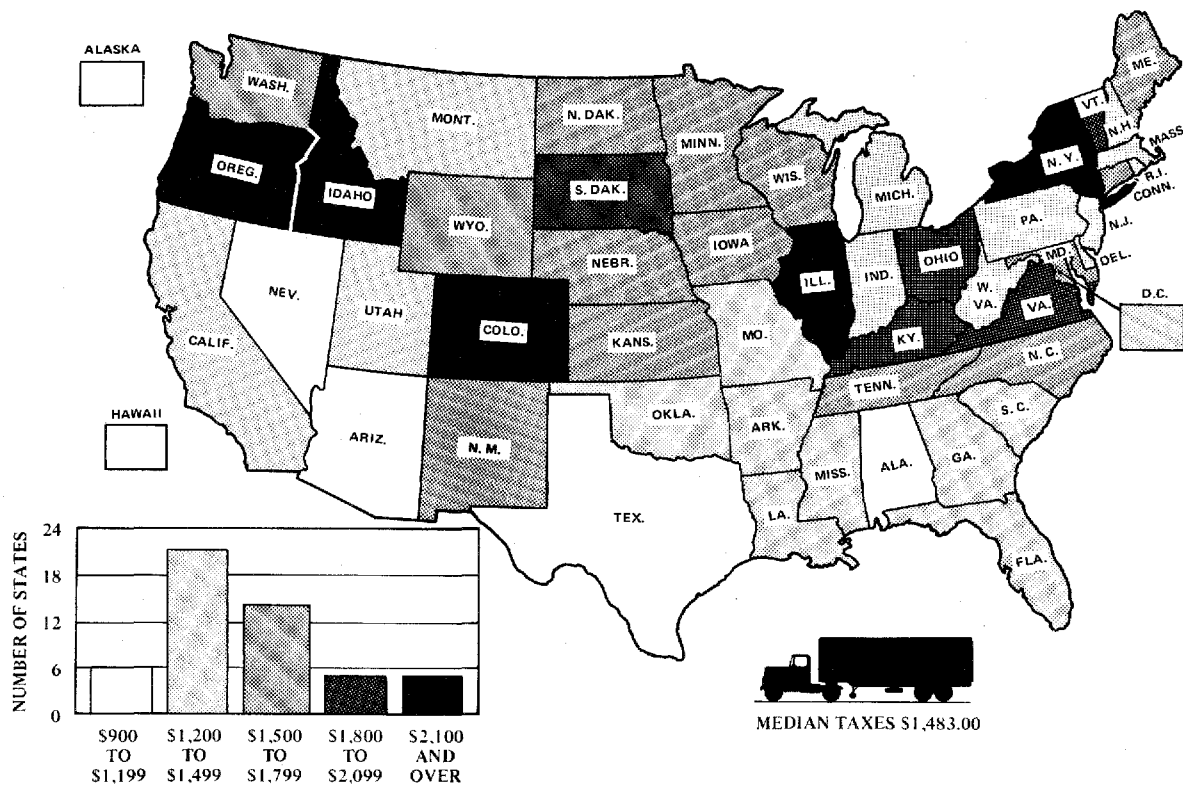


Figure 32.—State road-user taxes on a 55,000-pound gasoline-powered four-axle tractor-semitrailer combination (No. 11).

Private use (top); contract operation (bottom).

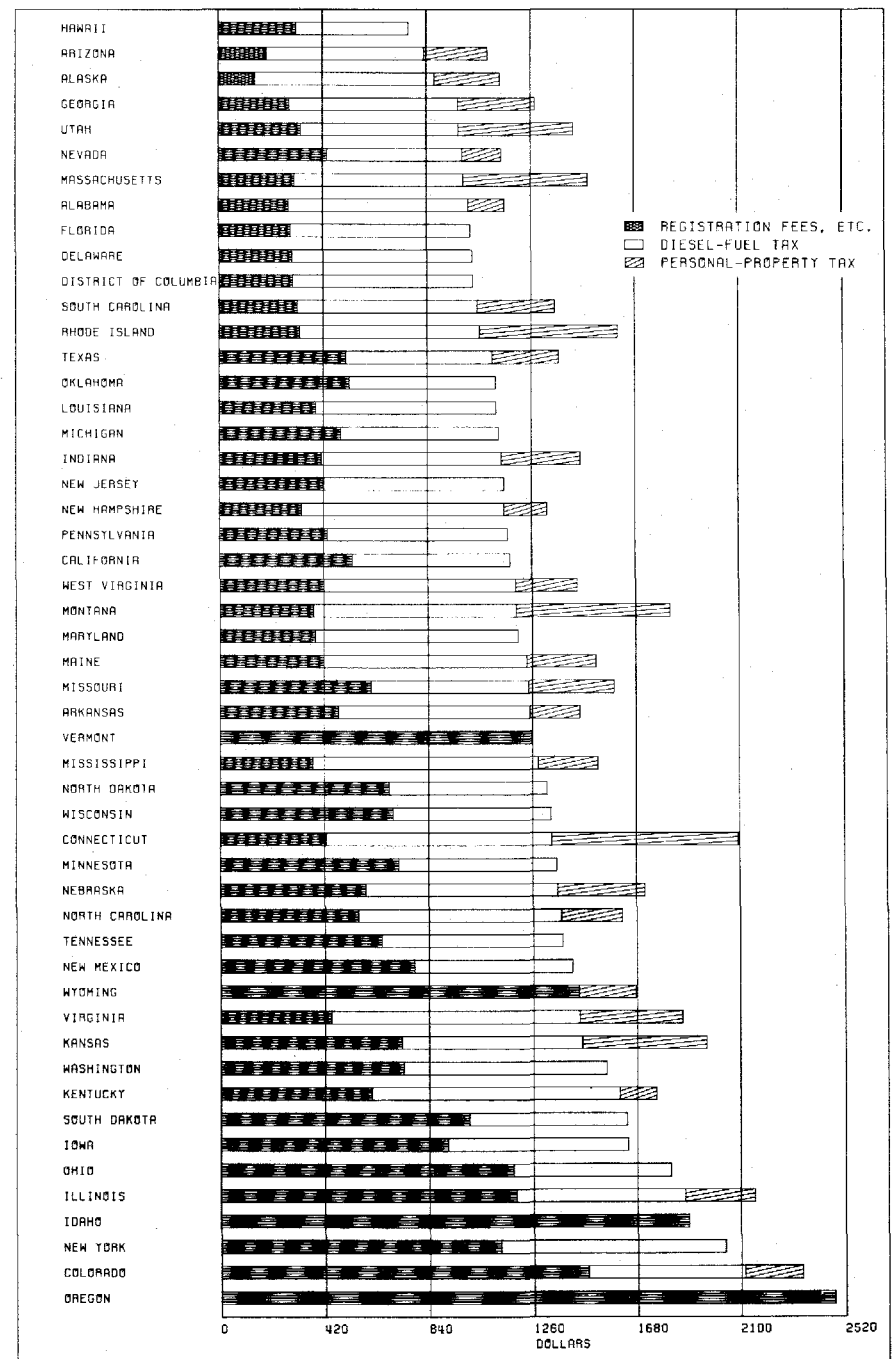
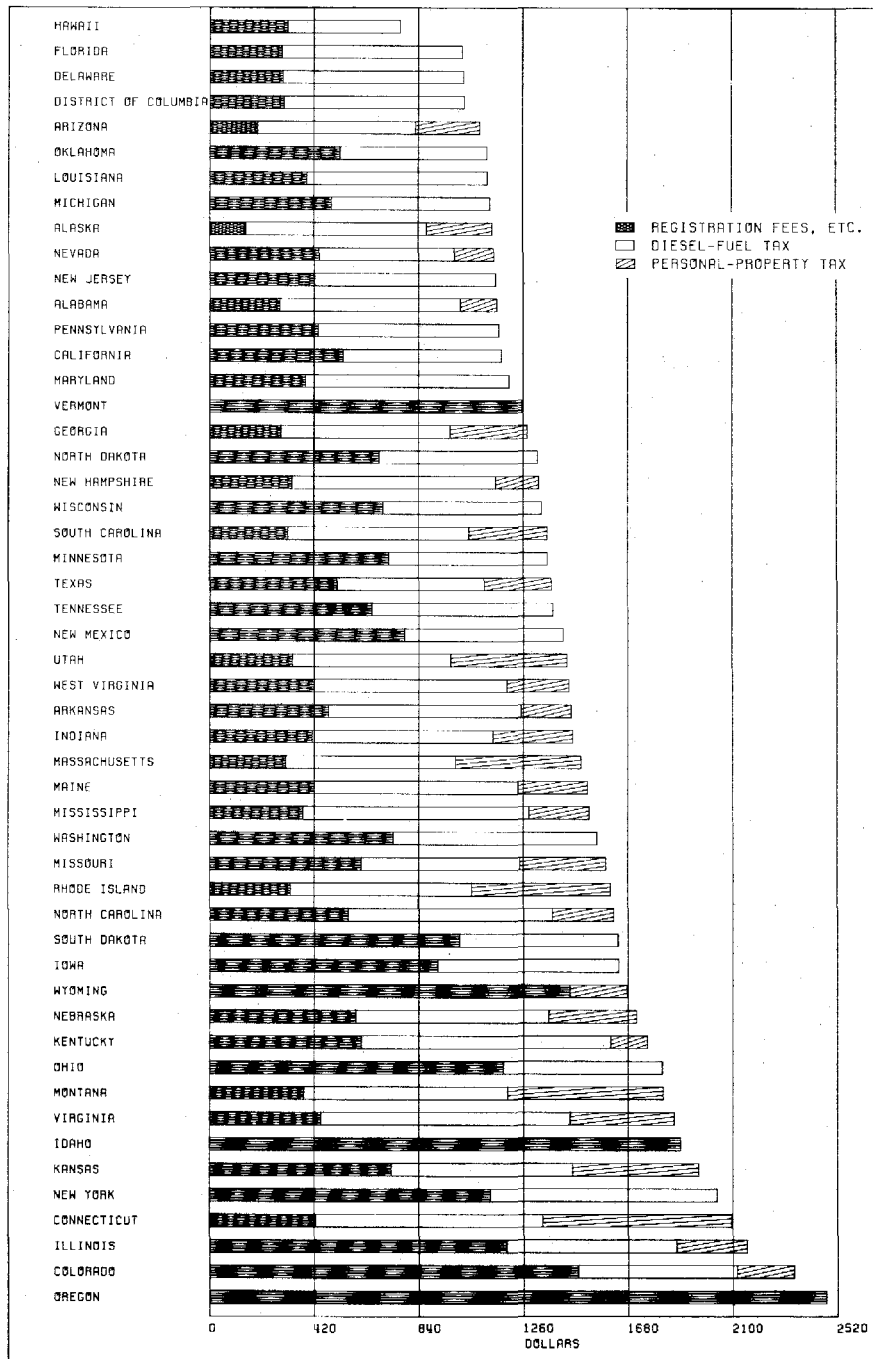


Figure 33 - State road-user and personal property taxes on a 55,000-pound, diesel-powered, four-axle tractor-semitrailer combination (No. 12) in private use.

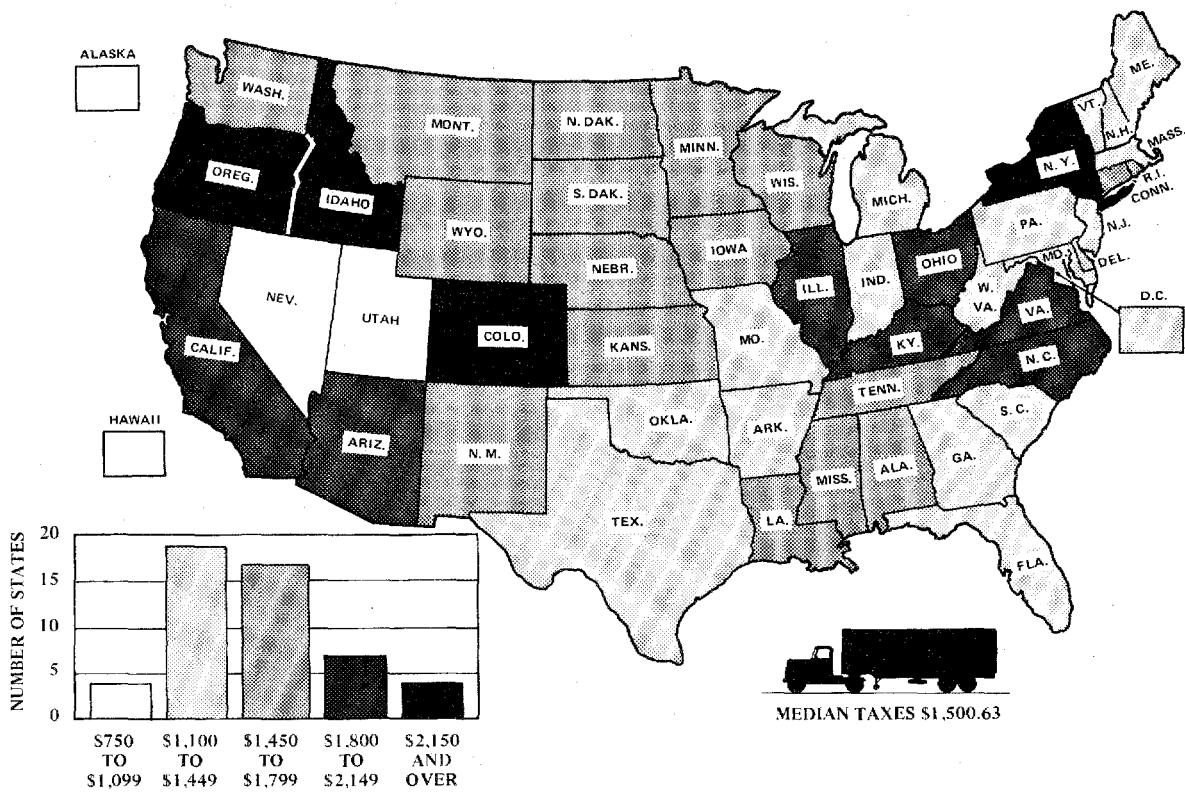
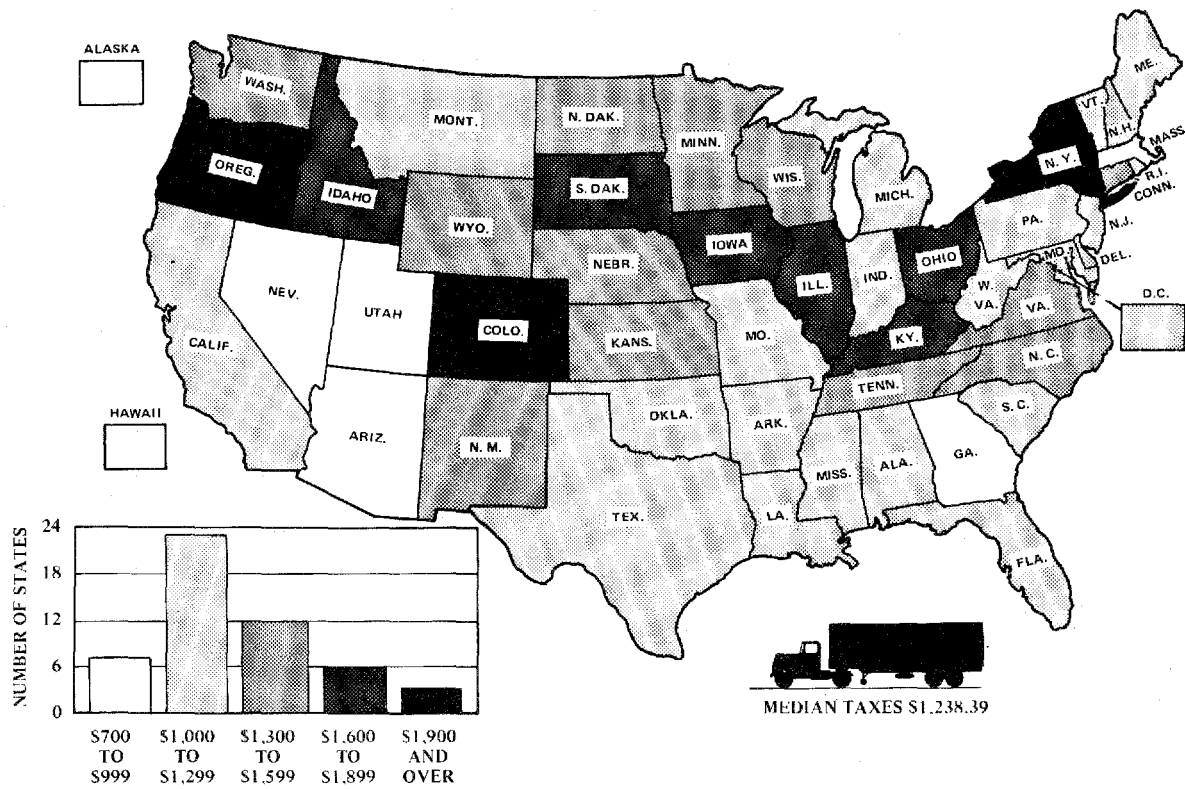


Figure 34.—State road-user taxes on a 55,000-pound diesel-powered four-axle tractor-semitrailer combination (No. 12).
Private use (top); contract operation (bottom).

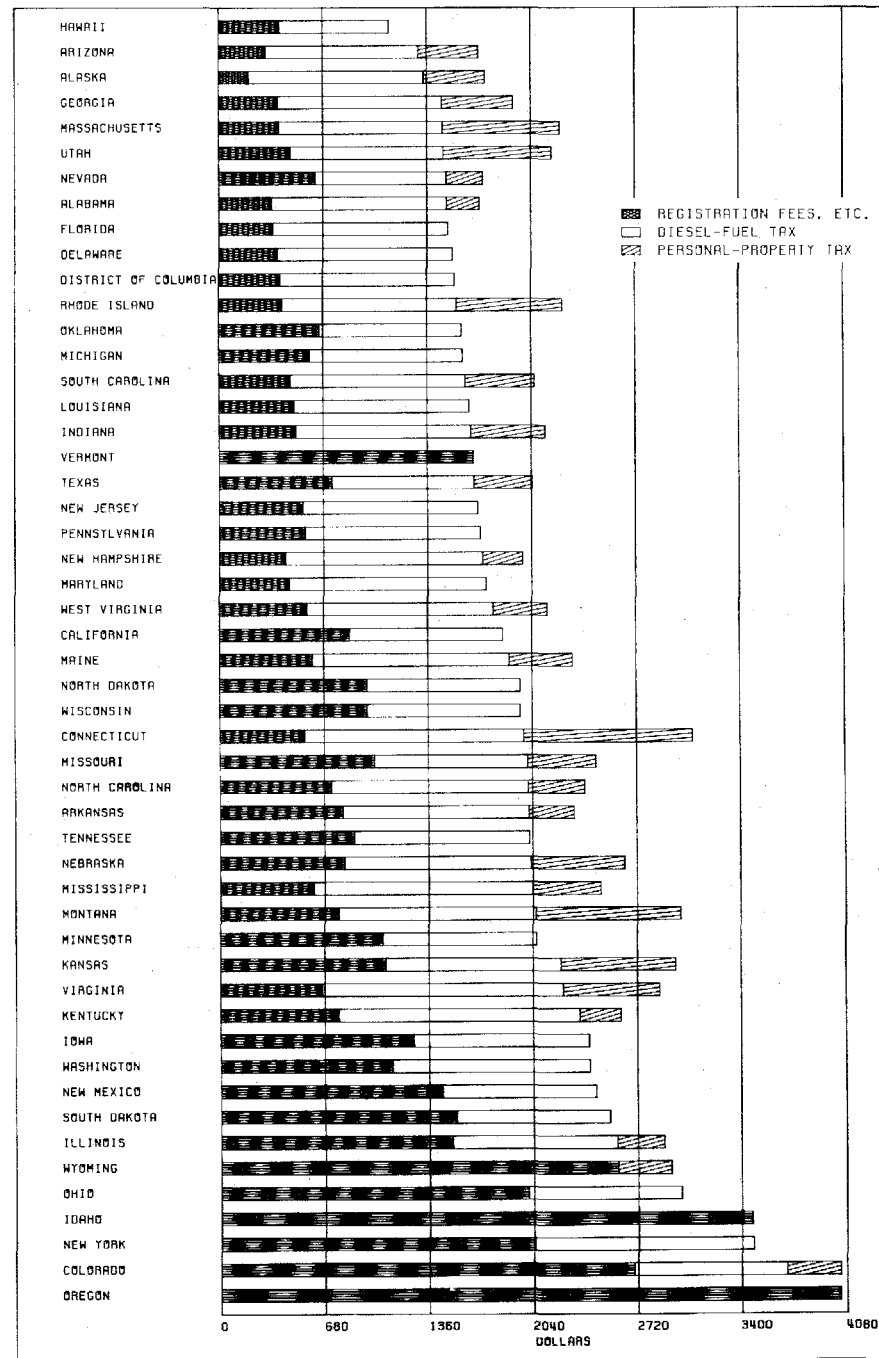
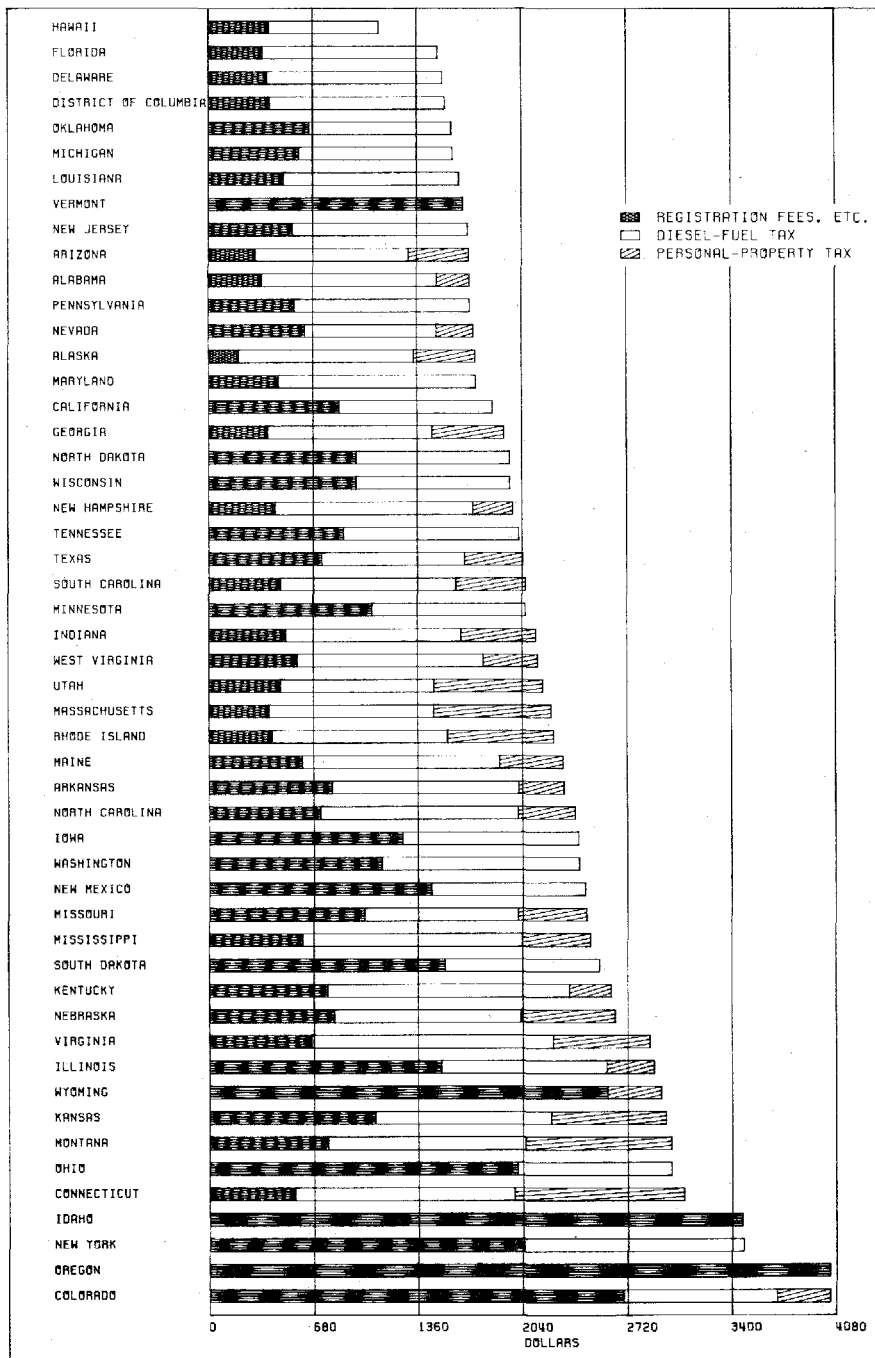


Figure 35 - State road-user and personal property taxes on a 72,000-pound, diesel-powered, five-axle tractor-semitrailer combination (No. 13) in private use.

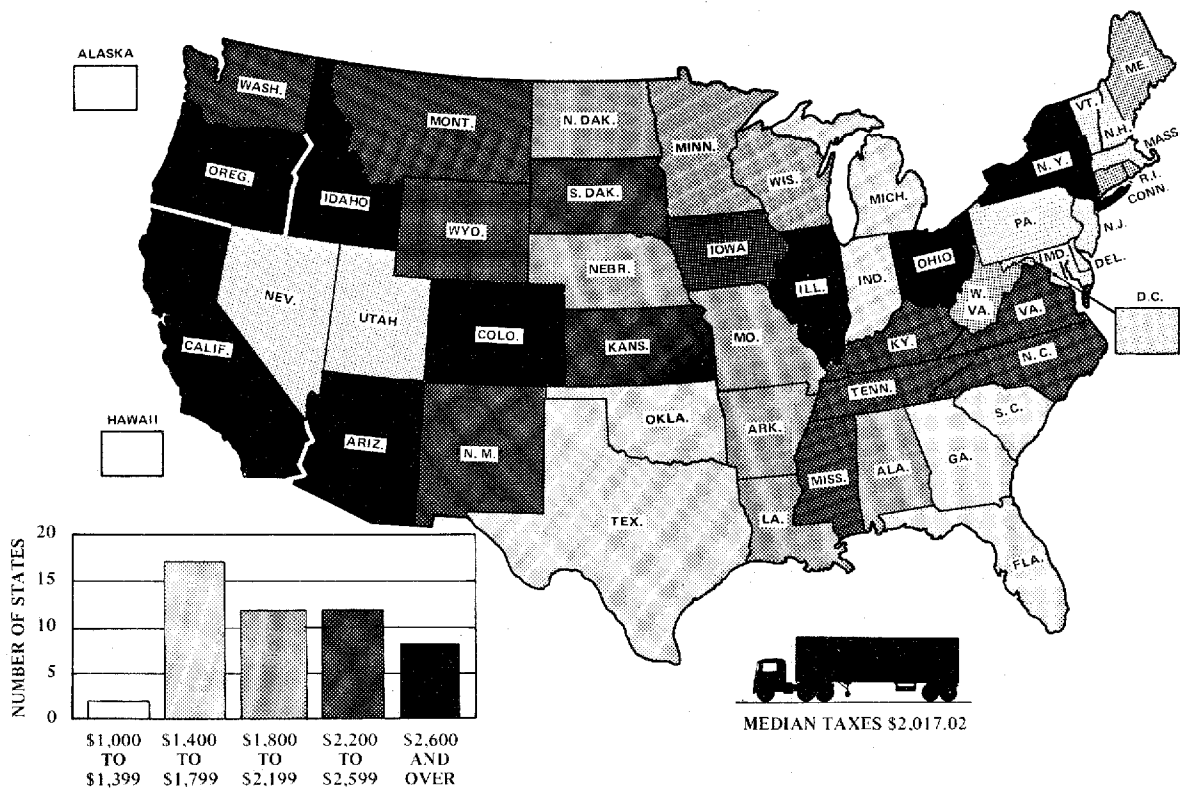
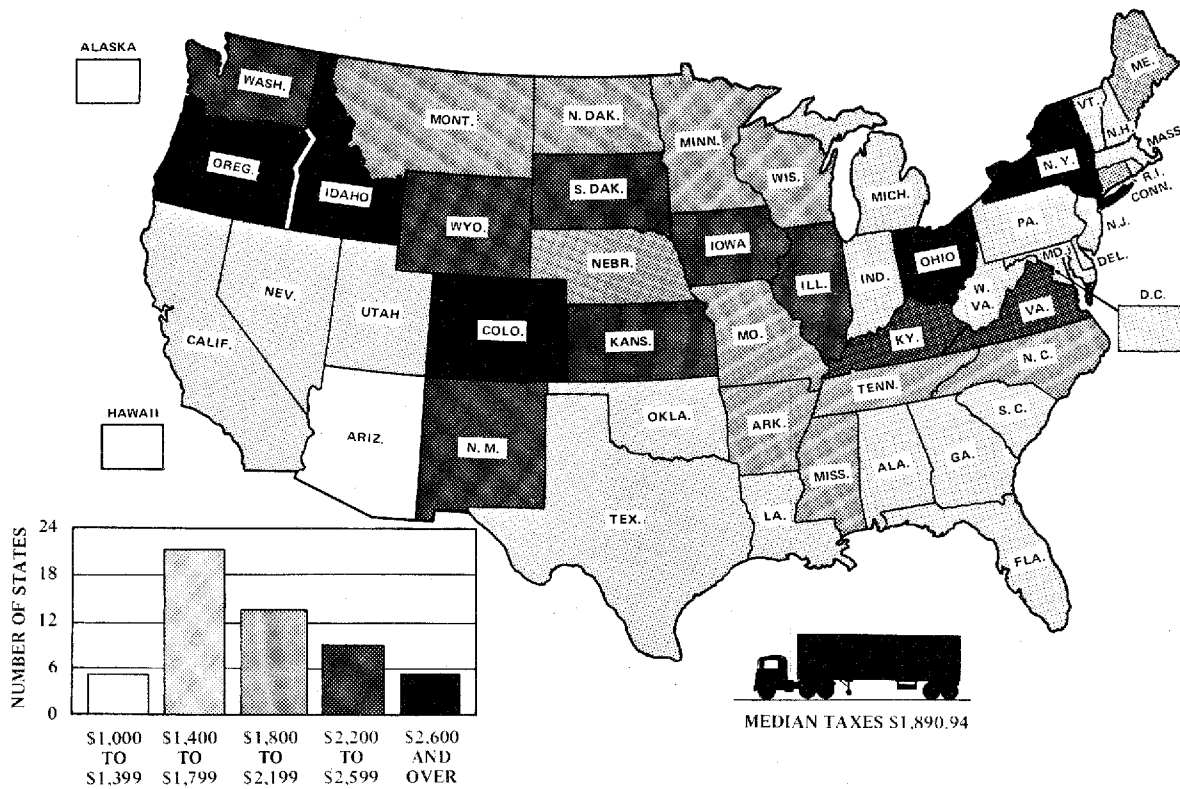
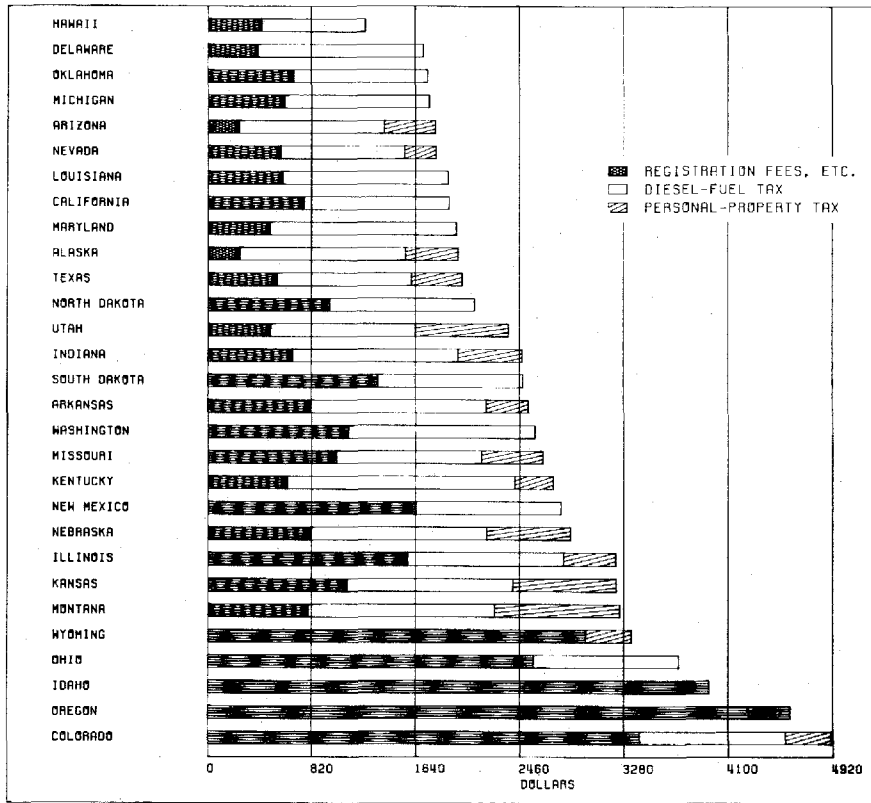


Figure 36. State road-user taxes on a 72,000-pound diesel-powered five-axle tractor-semitrailer combination (No. 13). Private use (top); contract operation (bottom).

STATES RANKED ACCORDING TO TOTAL TAXES



STATES RANKED ACCORDING TO ROAD USER TAXES

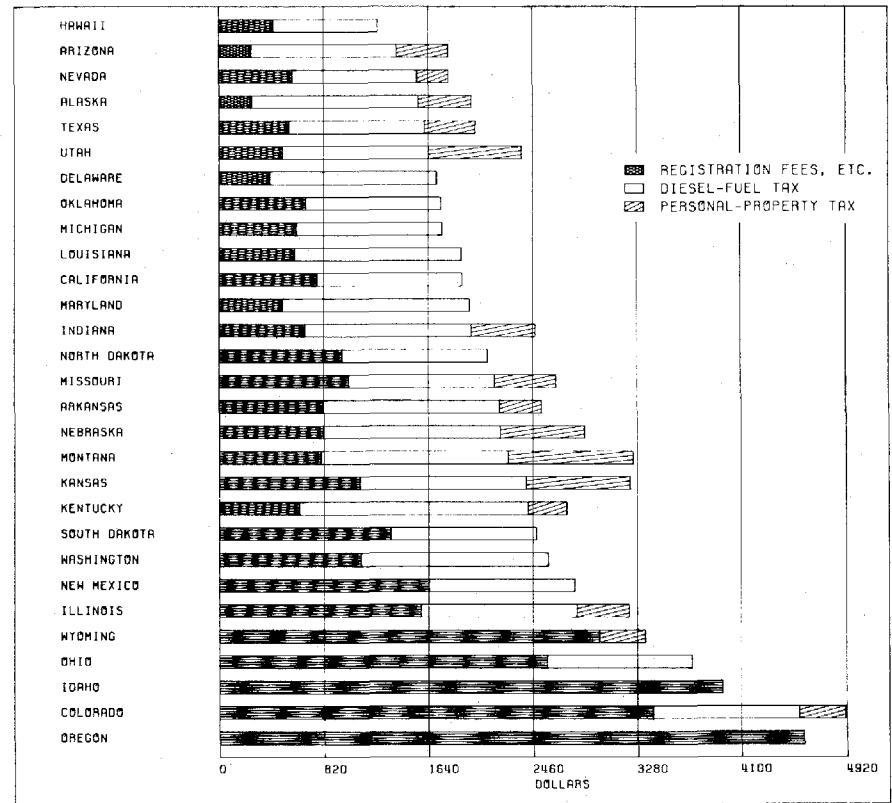
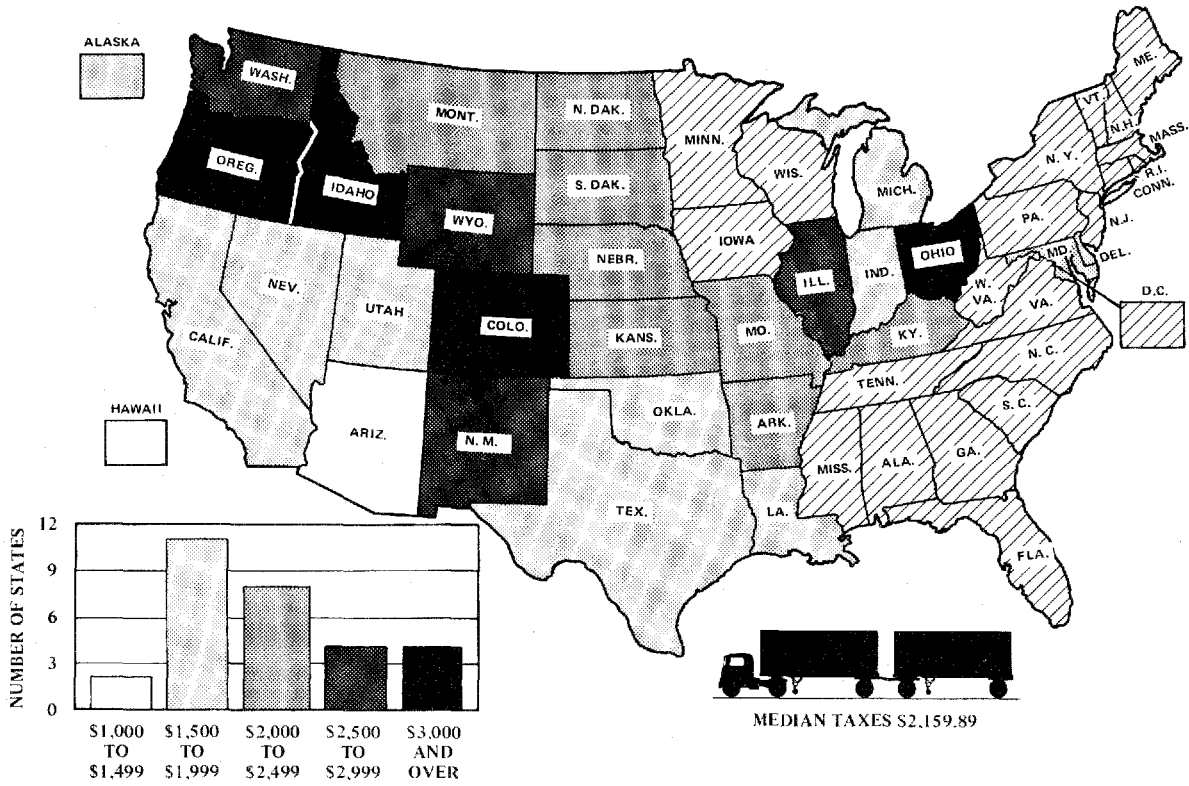


Figure 37 - State road-user and personal property taxes on a 72,000-pound, diesel-powered, five-axle tractor-semitrailer and full trailer combination (No. 14) in private use.

THIS COMBINATION IS NOT PERMITTED IN LINED STATES.



THIS COMBINATION IS NOT PERMITTED IN LINED STATES.

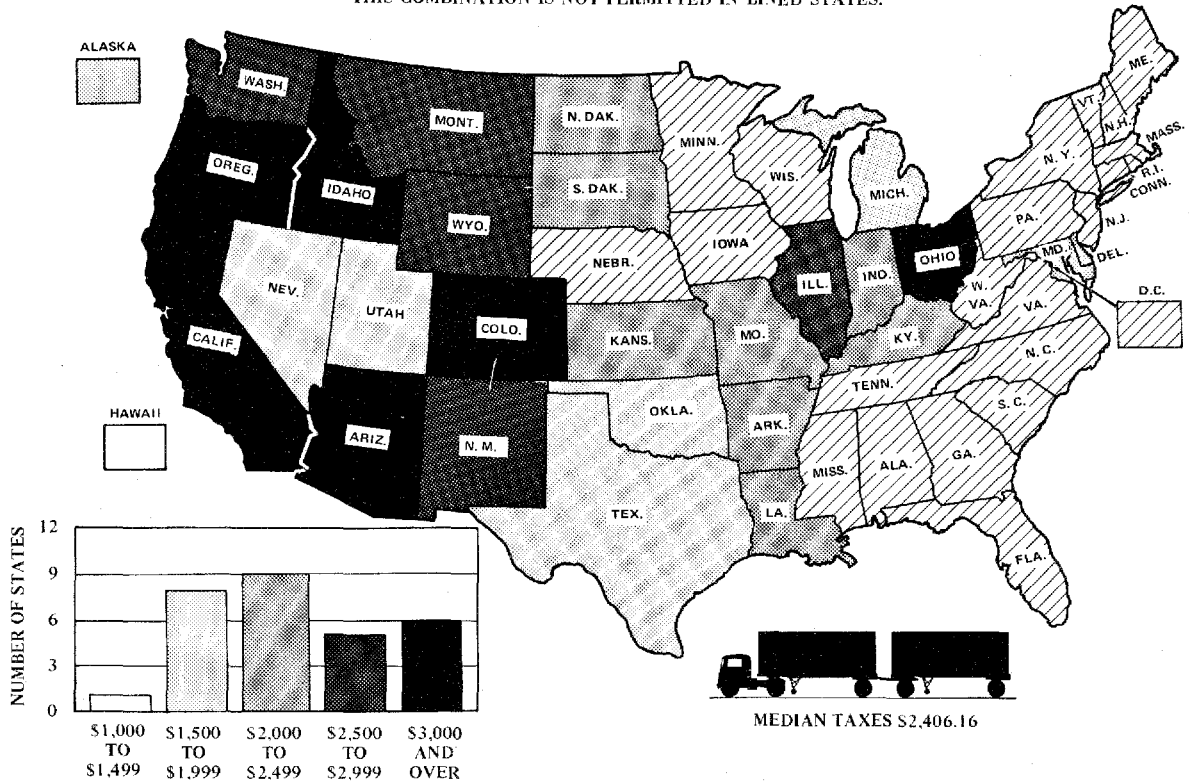
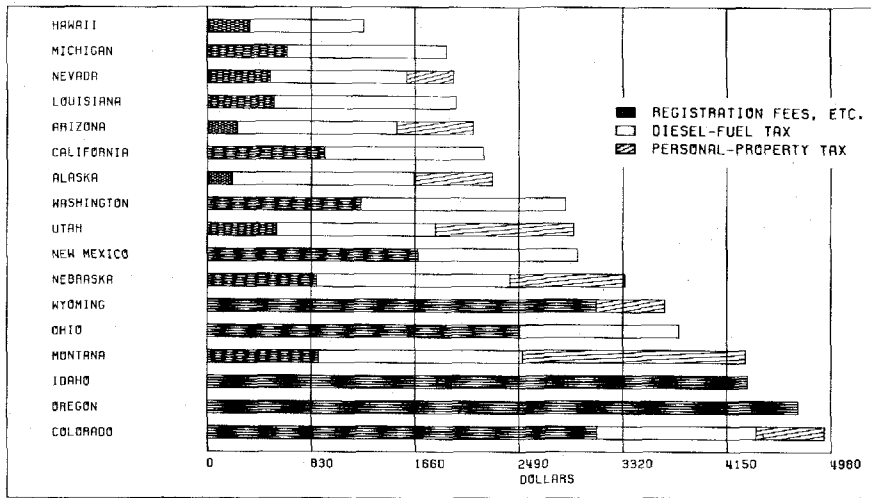


Figure 38.--State road-user taxes on a 72,000-pound diesel-powered five-axle tractor-semitrailer and full trailer combination (No. 14). Private use (top); contract operation (bottom).

STATES RANKED ACCORDING TO TOTAL TAXES



STATES RANKED ACCORDING TO ROAD USER TAXES

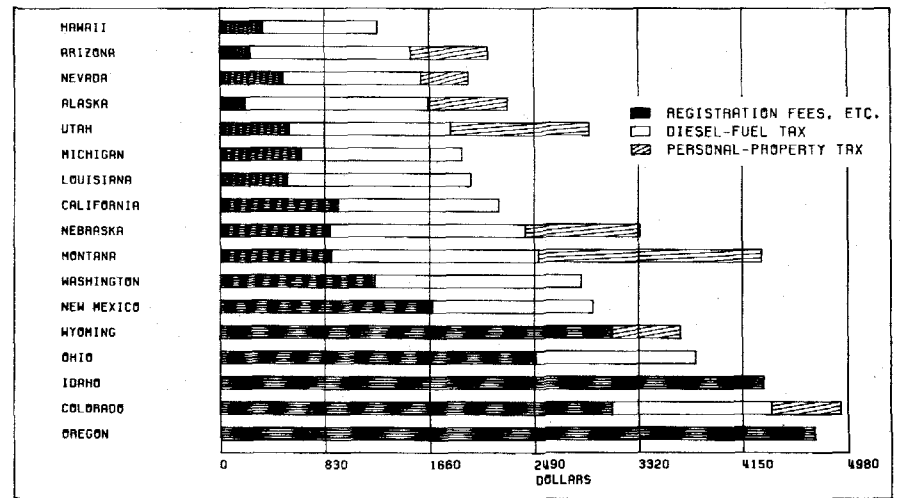
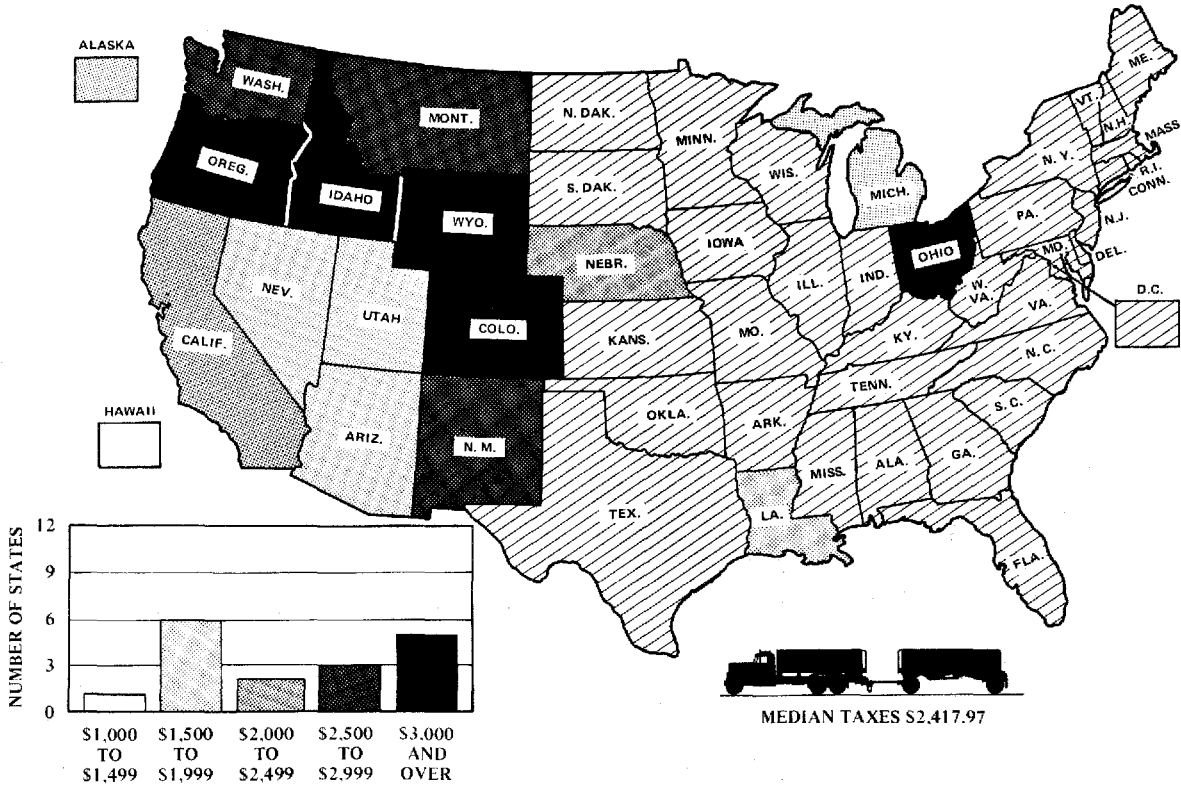


Figure 39 - State road-user and personal property taxes on a 76,000-pound, diesel-powered, five-axle truck and full trailer combination (No. 15) in private use.

THIS COMBINATION IS NOT PERMITTED IN LINED STATES.



THIS COMBINATION IS NOT PERMITTED IN LINED STATES.

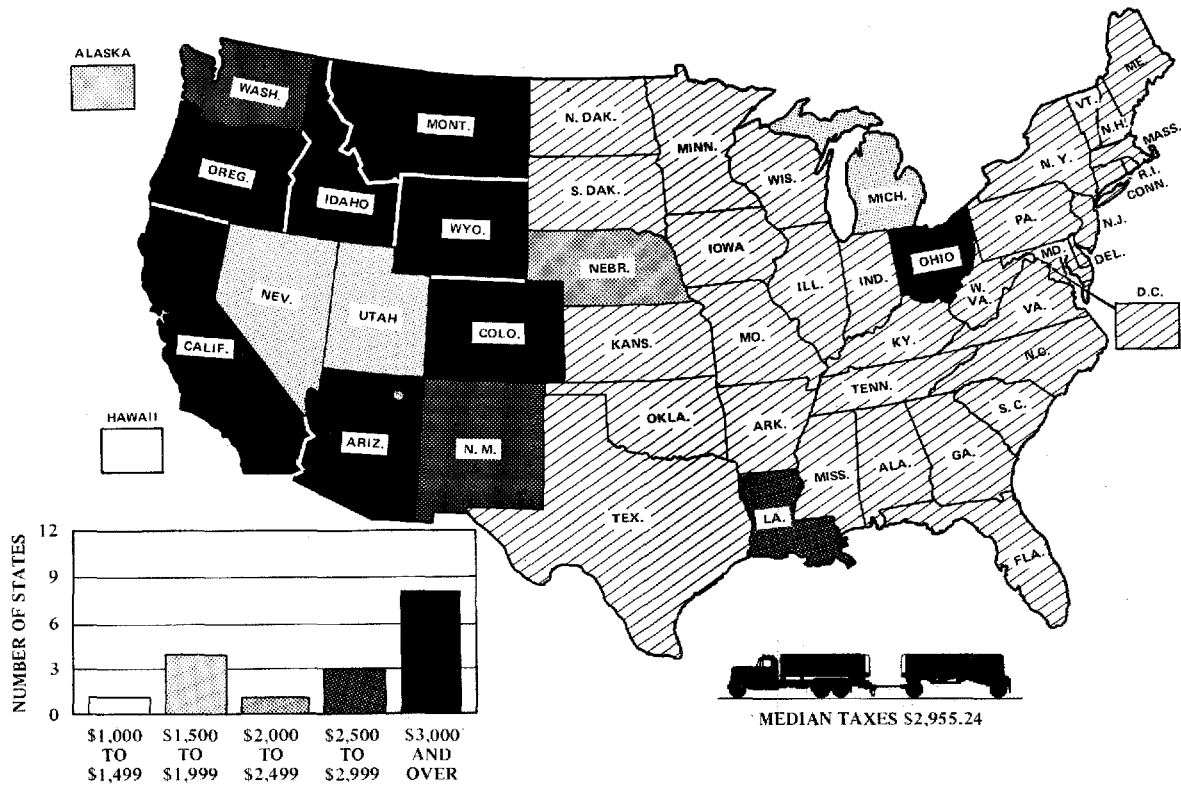


Figure 40.—State road-user taxes on a 76,000-pound diesel-powered, five-axle truck and full trailer combination (No. 15).

Private use (top); contract operation (bottom).

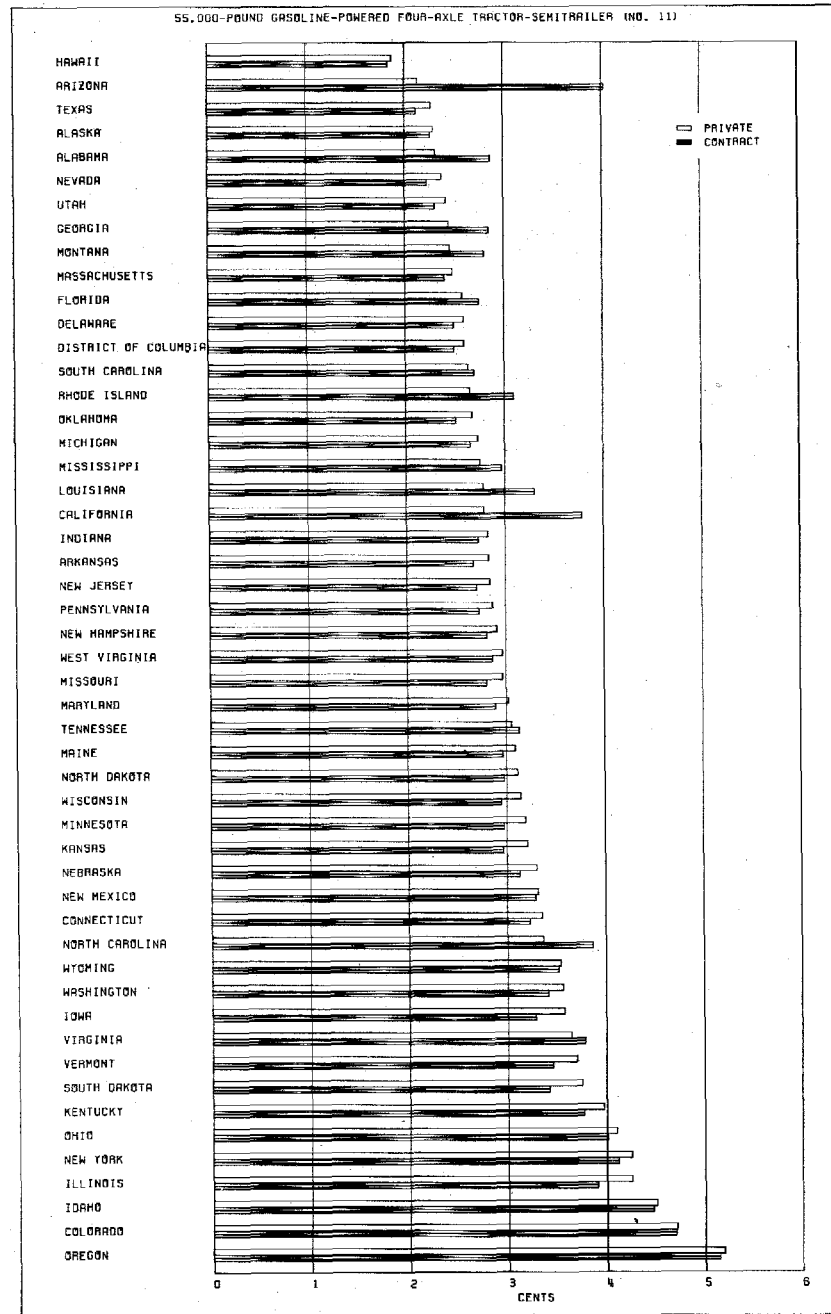
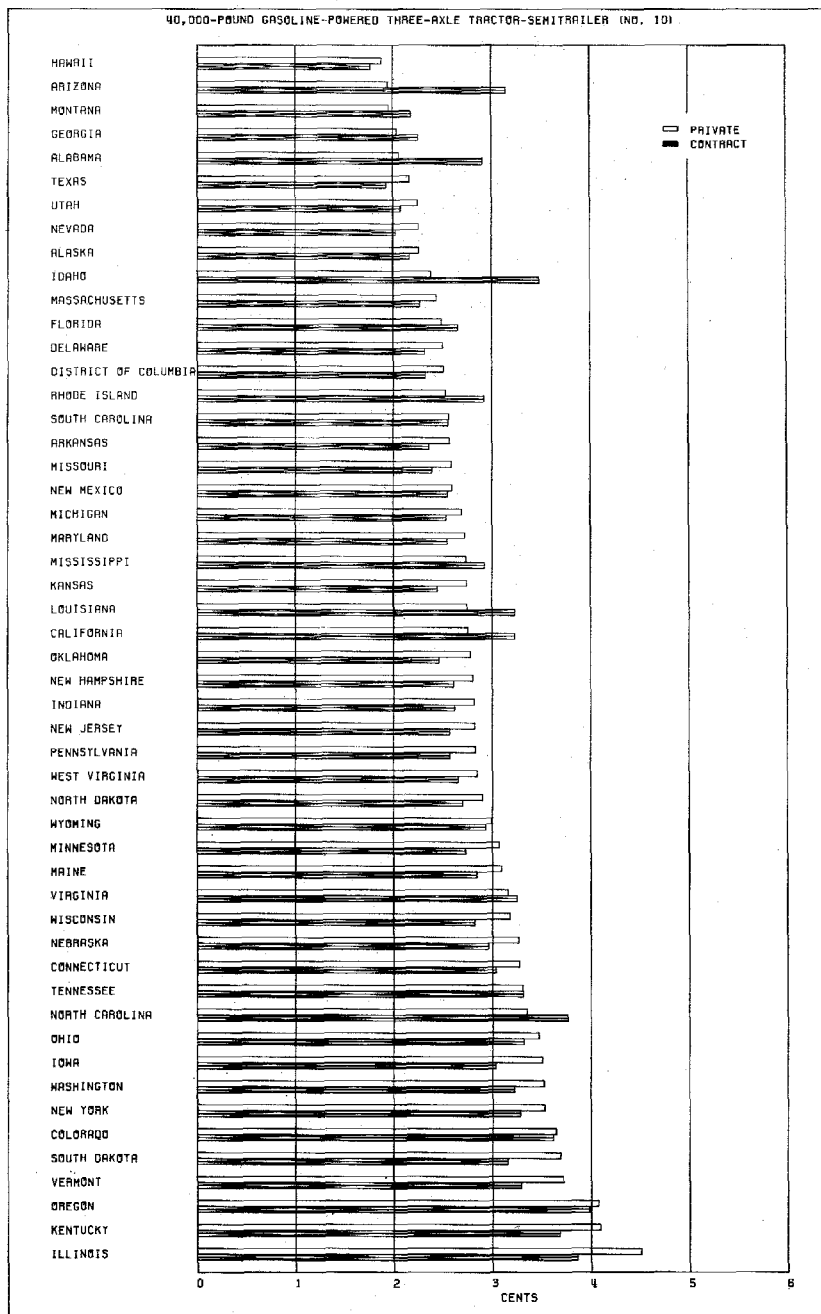


Figure 41 - Comparison of State road-user taxes (personal property taxes excluded) in cents per mile, for private use and contract operation (Nos. 10 and 11).

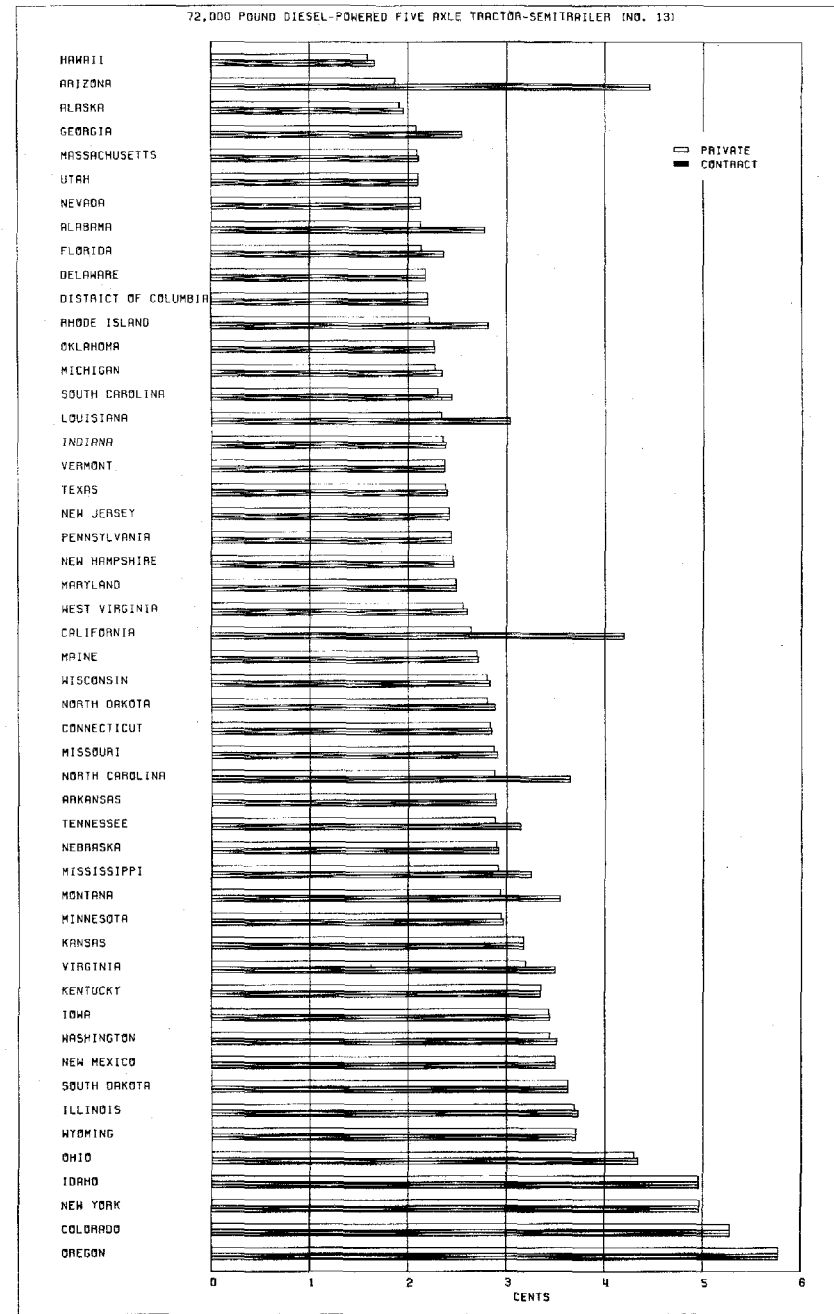
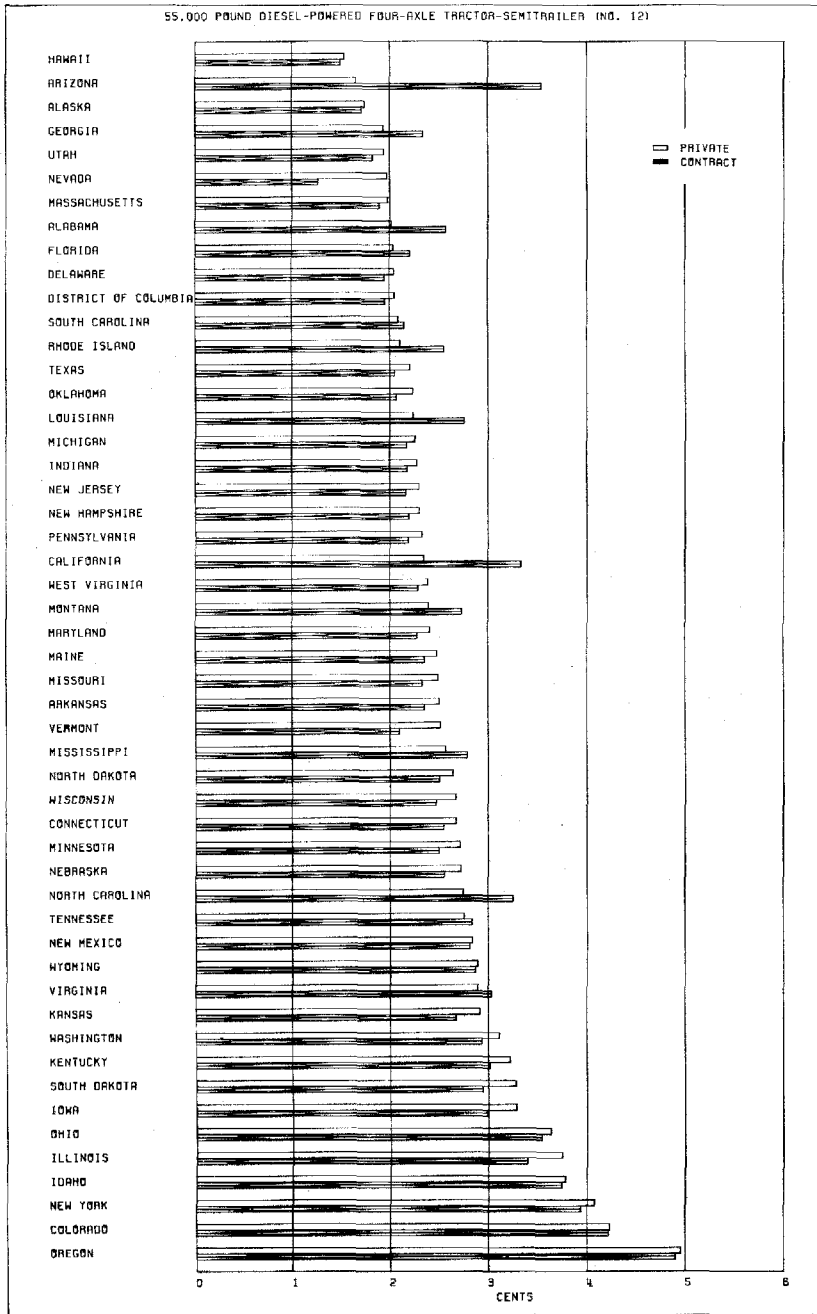


Figure 42 - Comparison of State road-user taxes (personal property taxes excluded) in cents per mile, for private use and contract operation (Nos. 12 and 13).

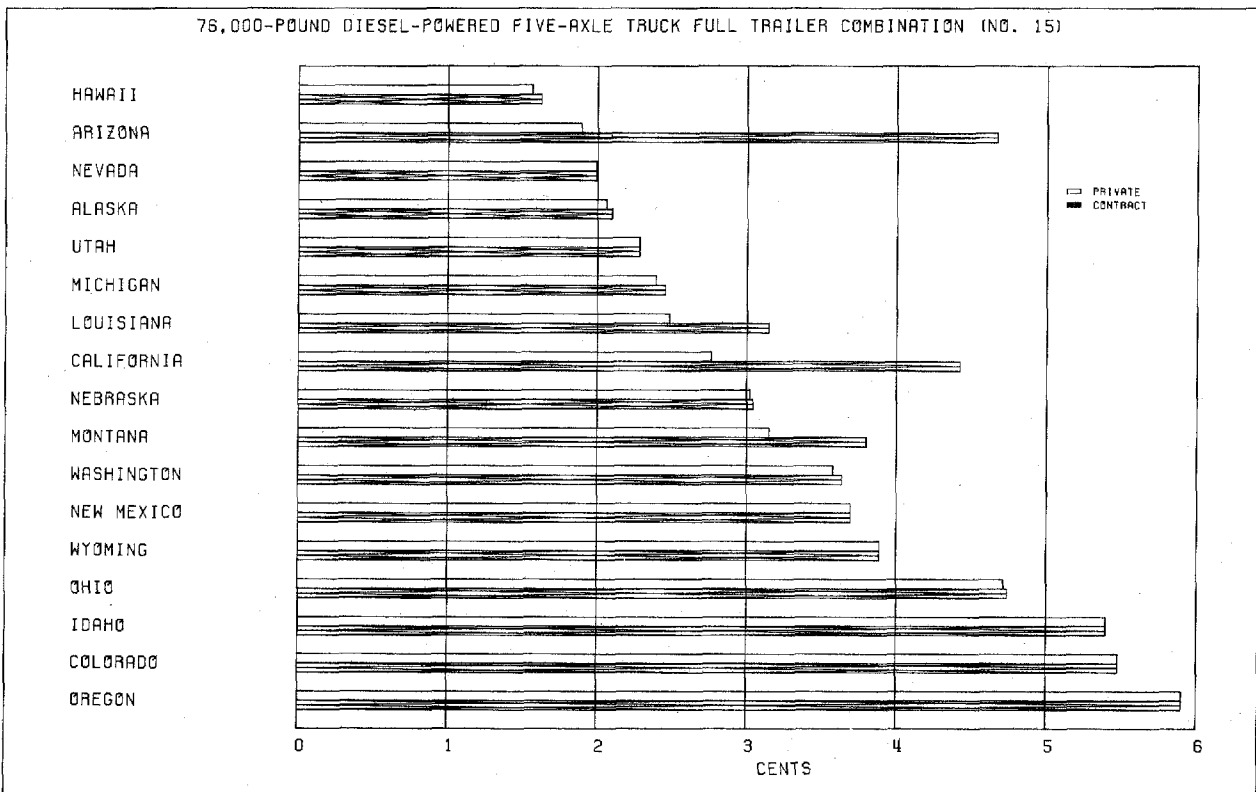
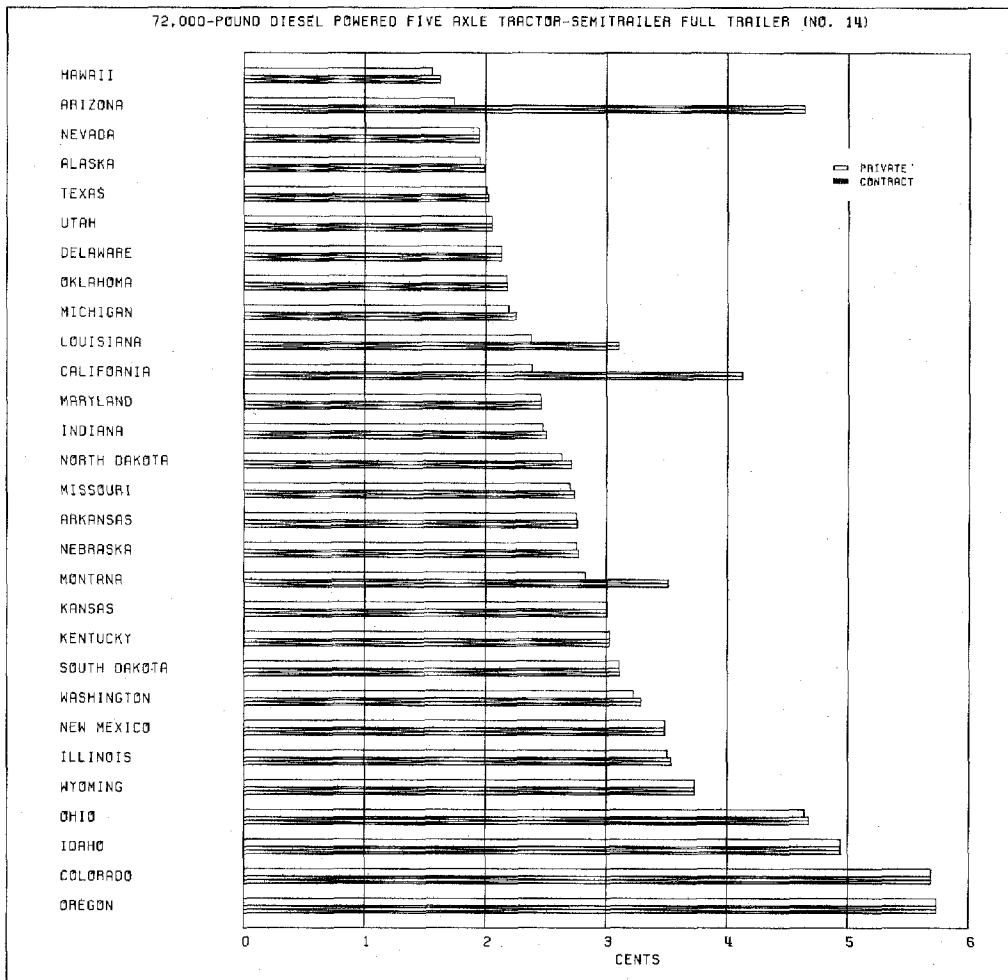


Figure 43 - Comparison of State road-user taxes (personal property taxes excluded) in cents per mile, for private use and contract operation (Nos. 14 and 15).

TABLE 5.—STATE ROAD-USER AND PERSONAL PROPERTY TAXES ON A MOTORCYCLE (No. 1)

STATE	PRIVATE OPERATION					RANK OF STATE	
	REGIS- TRATION FEE	PROPERTY TAX	OTHER TAXES AND FEES	GASOLINE TAX	TOTAL	TOTAL FEES AND TAXES	TOTAL, EXCLUDING PROPERTY TAX
New England:							
Connecticut	\$6.00	\$31.75	.....	\$9.00	\$46.75	1	16
Maine	5.00	10.52	\$0.10	8.10	23.72	18	28
Massachusetts	6.00	20.57	.....	6.75	33.32	5	30
New Hampshire	10.50	7.51	0.30	8.10	26.41	13	5
Rhode Island	5.00	25.00	.....	7.20	37.20	3	35
Vermont	10.00	.....	.....	8.10	18.10	31	10
Middle Atlantic:							
New Jersey	10.00	.....	1.00	7.20	18.20	30	8
New York	5.00	.....	0.25	7.20	12.45	43	32
Pennsylvania	8.00	.....	0.30	7.20	15.50	37	15
South Atlantic (North):							
Delaware	6.00	.....	.....	7.20	13.20	41	27
District of Columbia	12.50	.....	3.00	7.20	22.70	24	3
Maryland	10.00	.....	.....	8.10	18.10	32	9
Virginia	8.00	16.78	.....	8.10	32.88	7	13
West Virginia	6.00	8.79	0.50	7.65	22.94	22	22
South Atlantic (South):							
Florida	10.75	.....	0.40	7.20	18.35	29	7
Georgia	5.00	15.01	0.25	6.75	27.01	10	36
North Carolina	6.00	12.42	0.25	8.10	26.77	12	20
South Carolina	3.00	11.60	0.25	7.20	22.05	25	42
East North Central:							
Illinois	12.00	10.26	.....	6.75	29.01	8	6
Indiana	6.25	12.00	0.50	7.20	25.95	16	24
Michigan	7.50	.....	1.00	6.30	14.80	38	17
Ohio	5.50	.....	.....	6.30	11.80	45	37
Wisconsin	7.00	.....	.....	6.30	13.30	40	26
West North Central:							
Iowa	5.00	.....	.....	6.30	11.30	46	40
Kansas	5.00	23.20	.....	6.30	34.50	4	39
Minnesota	3.15	.....	.....	6.30	9.45	50	48
Missouri	6.50	10.04	0.50	6.30	23.34	20	25
Nebraska	3.50	14.86	0.25	7.65	26.26	15	38
North Dakota	5.00	.....	1.00	6.30	12.30	44	33
South Dakota	10.75	.....	0.25	6.30	17.30	34	11
East South Central:							
Alabama	7.75	12.73	.....	6.30	26.78	11	23
Kentucky	6.00	8.40	0.25	8.10	22.75	23	21
Mississippi	6.75	9.03	0.50	7.20	23.48	19	19
Tennessee	9.50	.....	.....	6.30	15.80	36	14
West South Central:							
Arkansas	5.00	8.49	0.50	6.75	20.74	26	34
Louisiana	3.00	.....	0.25	7.20	10.45	47	43
Oklahoma	7.15	.....	1.50	5.85	14.50	39	18
Texas	5.30	.....	0.50	4.50	10.30	48	44
Mountain:							
Arizona	6.25	10.52	.....	6.30	23.07	21	31
Colorado	4.50	9.35	0.20	6.30	20.35	27	41
Idaho	5.50	.....	.....	7.65	13.15	42	29
Montana	2.50	29.98	.....	6.30	38.78	2	51
Nevada	4.50	8.00	.....	5.40	17.90	33	47
New Mexico	3.50	.....	0.20	6.30	10.00	49	46
Utah	2.50	14.83	1.50	6.30	25.13	17	45
Wyoming	2.50	9.35	0.25	6.30	18.40	28	50
Pacific:							
California	11.00	.....	9.00	6.30	26.30	14	2
Oregon	3.00	.....	.....	6.30	9.30	51	49
Washington	9.90	.....	10.10	8.10	28.10	9	1
Other Areas:							
Alaska	15.00	10.79	.....	7.20	32.99	6	4
Hawaii	12.00	.....	0.50	4.50	17.00	35	12
Average 1/	\$6.73	\$13.91	\$1.18	\$6.86	\$21.38		

1/ The average fee has been computed for each category on the basis of States that levy a tax in that category.

TABLE 6.—STATE ROAD-USER AND PERSONAL PROPERTY TAXES ON SELECTED PASSENGER VEHICLES (Nos. 2, 3, and 4)

STATE	VERY LIGHT PASSENGER CAR (No. 2)							MEDIUMWEIGHT PASSENGER CAR (No. 3)							HEAVY PASSENGER CAR (No. 4)							
	REGIS-TRATION FEE	PROP-ERTY TAX	OTHER TAXES AND FEES	GASO-LINE TAX	TOTAL	RANK OF STATE		REGIS-TRATION FEE	PROP-ERTY TAX	OTHER TAXES AND FEES	GASO-LINE TAX	TOTAL	RANK OF STATE		REGIS-TRATION FEE	PROP-ERTY TAX	OTHER TAXES AND FEES	GASO-LINE TAX	TOTAL	RANK OF STATE		
						TOTAL FEES AND TAXES	TOTAL, EXCL. PROP. TAX						TOTAL FEES AND TAXES	TOTAL, EXCL. PROP. TAX						TOTAL FEES AND TAXES	TOTAL, EXCL. PROP. TAX	
New England:																						
Connecticut	\$15.00	\$91.25	.....	\$50.00	\$156.25	1	8	\$15.00	\$111.11	.....	\$22.10	\$202.21	1	8	\$15.00	\$288.40	.....	\$95.80	\$399.20	1	15
Maine	15.00	26.73	\$0.20	45.00	86.93	12	14	15.00	43.56	\$0.20	73.89	132.65	10	16	15.00	97.51	\$0.20	86.22	198.93	12	22	
Massachusetts	6.00	52.27	.....	37.50	95.77	9	40	6.00	85.19	.....	61.58	152.77	5	44	6.00	190.69	.....	71.85	268.54	5	44
New Hampshire	15.50	18.32	0.30	45.00	79.12	18	13	25.50	29.54	0.30	73.89	129.23	13	6	30.50	65.51	0.30	86.22	182.53	18	10	
Rhode Island	11.00	73.00	0.10	40.00	124.10	2	30	17.00	86.00	0.10	65.68	168.78	3	27	28.00	220.00	0.10	76.64	324.74	3	19	
Vermont	32.00	.....	.....	45.00	77.00	19	2	32.00	.....	.....	73.89	105.89	25	2	32.00	.....	.....	86.22	118.22	36	9
Middle Atlantic:																						
New Jersey	12.00	.....	.....	40.00	52.00	43	28	18.00	.....	.....	65.68	83.68	42	25	30.00	.....	.....	76.64	106.64	40	16
New York	14.25	.....	0.25	40.00	54.50	39	22	24.75	.....	0.25	65.68	90.68	35	14	29.75	.....	0.25	76.64	116.64	37	11
Pennsylvania	14.00	.....	0.30	35.00	49.30	46	33	14.00	.....	0.30	57.47	71.77	47	37	14.00	.....	0.30	67.06	81.36	48	40
South Atlantic (North):																						
Delaware	20.00	.....	.....	40.00	60.00	36	16	20.00	.....	.....	65.68	85.68	39	21	20.00	.....	.....	76.64	96.64	43	28
District Of Columbia	30.50	.....	3.00	40.00	73.50	20	3	30.50	.....	3.00	65.68	99.18	30	7	50.50	.....	3.00	76.64	130.14	34	7
Maryland	20.00	.....	.....	45.00	65.00	31	7	20.00	.....	.....	73.89	93.89	34	12	30.00	.....	.....	86.22	116.22	38	12
Virginia	15.00	43.08	.....	45.00	103.08	4	15	15.00	57.44	.....	73.89	146.33	7	17	20.00	150.78	.....	86.22	257.00	6	18
West Virginia	20.00	.....	0.50	42.50	87.60	11	11	24.00	31.63	0.50	69.79	125.92	17	11	30.00	86.09	0.50	81.43	198.02	13	14
South Atlantic (South):																						
Florida	13.25	.....	0.40	40.00	53.65	40	23	20.75	.....	0.40	65.68	86.83	38	19	35.75	.....	0.40	76.64	112.79	39	13
Georgia	5.00	30.50	0.25	37.50	73.25	22	44	7.50	34.89	0.25	61.58	124.22	18	39	15.00	109.34	0.25	71.85	196.44	14	33	
North Carolina	14.00	29.29	0.25	45.00	88.54	10	17	14.00	38.16	0.25	73.89	126.30	16	18	14.00	86.98	0.25	86.22	187.45	16	24	
South Carolina	3.00	41.76	0.25	40.00	85.01	13	41	6.00	55.68	0.25	65.68	127.61	15	36	9.00	134.56	0.25	76.64	220.45	10	35	
East North Central:																						
Illinois	18.00	28.77	.....	37.50	84.27	14	21	30.00	46.40	.....	61.58	137.98	9	13	30.00	115.76	.....	71.85	217.61	11	21
Indiana	12.25	27.00	0.50	40.00	79.75	17	27	12.25	72.00	0.50	65.68	150.43	6	31	12.25	144.00	0.50	76.64	233.39	7	32	
Michigan	12.00	.....	1.00	35.00	48.00	47	35	18.15	.....	1.00	57.47	76.62	44	32	25.85	.....	1.00	67.06	93.91	44	30
Ohio	10.50	.....	.....	35.00	45.50	48	36	10.50	.....	.....	57.47	67.97	49	43	10.50	.....	.....	67.06	77.56	50	46
Wisconsin	18.15	.....	.....	35.00	53.15	42	25	18.15	.....	.....	57.47	75.62	46	34	18.15	.....	.....	67.06	85.21	46	37
West North Central:																						
Iowa	29.00	.....	.....	35.00	64.00	33	9	45.00	.....	.....	57.47	102.47	29	5	81.00	.....	.....	67.06	148.06	4	4
Kansas	10.00	54.52	.....	35.00	99.52	6	38	15.00	84.68	.....	57.47	157.15	4	35	20.00	191.40	.....	67.06	278.46	4	34
Minnesota	15.95	.....	.....	35.00	50.95	45	31	27.70	.....	.....	57.47	85.17	41	24	69.10	.....	.....	67.06	136.16	31	5
Missouri	9.00	22.32	0.50	35.00	66.82	28	39	25.50	34.04	0.50	57.47	117.51	20	26	25.50	75.33	0.50	67.06	168.39	24	31	
Nebraska	15.50	43.14	0.25	42.50	101.39	5	18	15.50	57.04	0.25	69.79	142.58	8	22	15.50	134.21	0.25	81.43	231.39	6	27	
North Dakota	27.00	.....	1.00	35.00	63.00	34	10	37.00	.....	1.00	57.47	95.47	31	10	67.00	.....	1.00	67.06	135.06	32	6
South Dakota	20.75	.....	0.25	35.00	56.00	38	20	27.75	.....	0.25	57.47	85.47	40	23	54.75	.....	0.25	67.06	122.06	35	8
East South Central:																						
Alabama	13.75	15.41	.....	35.00	64.16	32	34	13.75	23.45	.....	57.47	94.67	32	38	13.75	50.25	.....	67.06	131.06	33	41
Kentucky	12.50	22.40	0.25	45.00	80.15	16	19	12.50	29.40	0.25	73.89	116.04	21	20	12.50	72.80	0.25	86.22	171.77	21	25	
Mississippi	12.35	43.33	0.50	40.00	96.18	8	26	14.75	51.45	0.50	65.68	132.38	11	30	18.75	129.08	0.50	76.64	224.97	9	29	
Tennessee	18.50	.....	.....	35.00	53.50	41	24	18.50	.....	.....	57.47	75.97	45	33	18.50	.....	.....	67.06	85.56	45	36
West South Central:																						
Arkansas	12.00	21.86	0.50	37.50	71.86	24	32	19.00	33.97	0.50	61.58	115.05	22	29	26.00	69.79	0.50	71.85	168.14	25	26	
Louisiana	3.00	.....	0.25	40.00	43.25	50	42	3.00	.....	0.25	65.68	68.93	48	40	3.00	.....	0.25	76.64	79.89	49	42
Oklahoma	33.55	.....	1.50	32.50	67.55	27	6	48.13	.....	1.50	53.37	103.00	28	4	96.73	.....	1.50	62.27	160.50	27	2
Texas	12.30	35.26	0.50	25.00	73.06	23	50	12.30	40.70	0.50	41.05	94.55	33	51	30.30	105.00	0.50	47.90	183.70	17	43	
Mountain:																						
Arizona	6.25	26.73	.....	35.00	67.98	26	47	6.25	43.56	.....	57.47	107.28	23	49	6.25	97.51	.....	67.06	170.82	22	50
Colorado	7.50	23.76	0.20	35.00	66.46	30	45	10.30	38.72	0.20	57.47	106.69	24	41	15.20	86.68	0.20	67.06	169.14	23	39	
Idaho	19.00	.....	0.50	42.50	62.00	35	12	19.00	.....	0.50	69.79	89.29	36	15	19.00	.....	0.50	81.43	100.93	42	39
Montana	5.50	77.69	.....	35.00	118.19	3	48	10.50	111.76	.....	57.47	179.73	2	42	10.50	260.31	.....	67.06	337.87	2	45
Nevada	6.50	22.00	.....	30.00	58.50	37	51	6.50	33.00	.....	49.26	88.76	37	50	6.50	74.00	.....	57.48	137.98	30	51
New Mexico	16.50	.....	0.20	35.00	51.70	44	29	24.50	.....	0.20	57.47	82.17	43	28	36.50	.....	0.20	67.06	103.76	41	20
Utah	5.00	31.78	1.50	35.00	73.28	21	46	5.00	54.02	1.50	57.47	117.99	19	48	5.00	108.04	1.50	67.06	181.60	19	49	
Wyoming	7.50	23.76	0.25	35.00	66.51	29	43	7.50	38.72	0.25	57.47	103.94	27	47	7.50	86.68	0.25	67.06	161.49	26	48	
Pacific:																						
California	11.00	.....	22.00	35.00	68.00	25	5	11.00	.....	37.00	57.47	105.47	26	3	11.00	.....	81.00	67.06	159.06	28	3
Oregon	10.00	.....	.....	35.00	45.00	49	37	10.00	.....	.....	57.47	67.47	50	45	10.00	.....	.....	67.06	77.06	51	47
Washington	9.90	.....	28.10	45.00	83.00	15	1	9.90	.....	44.10	73.89	127.89	14	1	9.90	.....	96.10	86.22	192.22	15	1
Other Areas:																						
Alaska	30.00	27.13	.....	40.00	97.13	7	4	30.00	34.61	.....	65.68	130.29	12	9	30.00	71.50	.....	76.64	178.14	20	17
Hawaii	14.62	.....	0.50	25.00	40.12	51	49	25.05	.....	0.50	41.05	66.60	51	46	35.04	.....	0.50	47.90	83.44	47	38
Average ^{1/}	\$14.53	\$36.21	\$2.13	\$38.04	\$73.03			\$18.14	\$52.62	\$3.13	\$62.46	\$110.36			\$25.22	\$122.30	\$6.23	\$72.88	\$166.63			

^{1/} The average fee has been computed for each category on the basis of States that levy a tax in that category.

TABLE 7.—STATE ROAD-USER AND PERSONAL PROPERTY TAXES ON A 47 - SEAT, DIESEL POWERED, INTERCITY BUS (No. 5)

STATE	COMMON CARRIER SERVICE							RANK OF STATE	
	REGIS- TRATION FEE	PROPERTY TAX	OTHER TAXES AND FEES	CARRIER TAXES AND FEES	MILEAGE OR TON- MILE TAX	DIESEL FUEL TAX	TOTAL	TOTAL	TOTAL,
								FEES AND TAXES	EXCL. PROP. TAX
New England:									
Connecticut	\$23.00	\$1,977.53	.....	.....	.....	\$1,166.70	\$3,167.23	6	38
Maine	30.00	788.40	\$0.20	.....	.....	1,050.03	1,868.63	28	45
Massachusetts	23.50	1,541.76	1.00	5.00	.....	875.03	2,446.29	16	49
New Hampshire	198.80	526.10	0.30	5.00	.....	1,050.03	1,780.23	29	34
Rhode Island	468.00	2,081.00	0.10	7.00	.....	933.36	3,489.46	3	26
Vermont	637.18	.....	.....	.....	.....	.....	637.18	51	51
Middle Atlantic:									
New Jersey	99.00	.....	3.00	.....	.....	933.36	1,035.36	49	47
New York	101.50	.....	0.25	.....	.....	1,166.70	1,268.45	44	33
Pennsylvania	300.00	.....	0.30	277.07	.....	933.36	1,510.73	35	23
South Atlantic(North):									
Delaware	165.60	.....	.....	.....	.....	933.36	1,098.96	48	44
District of Columbia	50.50	.....	3.00	.....	700.00	933.36	1,686.86	31	18
Maryland	280.00	.....	1.00	.....	.....	1,050.03	1,331.03	41	29
Virginia	88.00	1,257.94	121.27	1,213.74	.....	1,050.03	3,730.98	1	4
West Virginia	5.00	87.85	0.50	57.00	.....	991.70	1,142.05	47	46
South Atlantic (South):									
Florida	873.25	.....	5.40	100.00	.....	933.36	1,912.01	26	12
Georgia	780.00	967.77	0.25	25.00	.....	875.03	2,648.05	13	19
North Carolina	146.60	746.35	0.25	1,006.50	.....	1,050.03	2,949.73	10	8
South Carolina	155.00	1,095.04	1.25	.....	822.50	933.36	3,007.15	8	11
East North Central:									
Illinois	654.00	182.56	11.50	20.00	.....	875.03	1,743.09	30	21
Indiana	225.25	2,176.00	0.50	12.00	.....	933.36	3,347.11	5	41
Michigan	481.00	.....	1.00	20.00	.....	816.69	1,318.69	43	31
Ohio	515.50	.....	.....	188.00	.....	816.69	1,520.19	34	22
Wisconsin	402.00	.....	20.00	.....	.....	816.69	1,238.69	45	36
West North Central:									
Iowa	450.00	.....	.....	6.00	.....	933.36	1,389.36	40	28
Kansas	250.00	1,218.00	.....	10.00	.....	933.36	2,411.36	17	38
Minnesota	577.50	.....	.....	.....	.....	816.69	1,394.19	39	27
Missouri	450.50	217.62	0.50	25.00	.....	816.69	1,510.31	36	32
Nebraska	235.50	1,231.70	0.25	15.00	.....	991.70	2,474.15	15	35
North Dakota	555.00	.....	1.00	45.00	.....	816.69	1,417.69	38	25
South Dakota	169.75	.....	0.25	338.40	.....	816.69	1,325.09	42	30
East South Central:									
Alabama	210.50	437.51	.....	.....	700.00	933.36	2,281.37	20	14
Kentucky	.....	460.00	.....	277.50	700.00	1,283.37	2,720.87	11	7
Mississippi	152.75	.....	13.50	1,669.11	.....	1,166.70	3,002.06	9	1
Tennessee	618.25	.....	58.75	5.00	.....	933.36	1,615.36	33	20
West South Central:									
Arkansas	742.00	355.25	0.50	5.00	.....	991.70	2,094.45	22	16
Louisiana	293.75	.....	0.25	10.00	.....	933.36	1,237.36	46	37
Oklahoma	301.95	.....	1.50	3.00	822.50	758.36	1,887.31	27	13
Texas	364.04	852.10	0.50	58.00	.....	758.36	2,033.00	23	40
Mountain:									
Arizona	191.25	788.40	2.00	1,364.33	.....	816.69	3,162.67	7	6
Colorado	72.75	700.80	0.20	.....	1,820.00	816.69	3,410.44	4	2
Idaho	76.00	.....	0.50	.....	1,365.00	.....	1,441.50	37	24
Montana	290.50	1,910.79	.....	358.66	.....	1,050.03	3,609.98	2	17
Nevada	6.50	482.00	453.00	.....	.....	700.02	1,641.52	32	43
New Mexico	50.50	.....	1.20	.....	1,142.40	816.69	2,010.79	24	10
Utah	160.00	1,422.51	1.50	.....	.....	816.69	2,400.70	18	48
Wyoming	30.00	700.80	5.25	.....	1,750.00	.....	2,486.05	14	15
Pacific:									
California	329.00	.....	645.00	909.56	.....	816.69	2,700.25	12	3
Oregon	95.00	.....	.....	2.50	2,030.00	.....	2,127.50	21	9
Washington	224.80	.....	723.00	242.55	140.00	1,050.03	2,380.38	19	5
Other Areas:									
Alaska	160.00	809.00	.....	75.00	.....	933.36	1,977.36	25	42
Hawaii	195.00	.....	0.50	28.00	.....	583.35	806.85	50	50
Average 1/	\$279.11	\$962.11	\$53.34	\$254.06	\$1,090.22	\$923.43	\$2,055.45		

1/ The average fee has been computed for each category on the basis of States that levy a tax in that category.

TABLE 8.—STATE ROAD-USER AND PERSONAL PROPERTY TAXES ON A PICKUP TRUCK, 5,000 POUNDS GROSS VEHICLE WEIGHT (No. 6)

STATE	PRIVATE OPERATION						FARM SERVICE								
	REGIS- TRATION FEE	PROPERTY TAX	OTHER TAXES AND FEES	GASOLINE TAX	TOTAL	RANK OF STATE		REGIS- TRATION FEE	PROPERTY TAX	OTHER TAXES AND FEES	GASOLINE TAX	TOTAL	RANK OF STATE		
						TOTAL FEES AND TAXES	TOTAL, EXCLUDING PROPERTY TAX						TOTAL FEES AND TAXES	TOTAL, EXCLUDING PROPERTY TAX	
New England:															
Connecticut	\$25.00	\$149.45	.....	\$79.20	\$253.65	1	6	\$25.00	\$149.45	.....	\$48.00	\$222.45	1	7
Maine	15.00	41.77	\$0.20	71.28	128.25	12	23	15.00	41.77	\$0.20	43.20	100.17	7	22	
Massachusetts	25.00	81.68	.....	59.40	166.08	3	27	12.00	81.68	.....	36.00	129.68	3	36
New Hampshire	25.50	28.35	0.30	71.28	125.43	15	12	25.50	28.50	0.30	43.20	97.50	9	8	
Rhode Island	20.00	79.00	0.10	63.36	162.46	4	29	20.00	45.00	.....	38.40	103.40	6	23
Vermont	32.00	.....	.....	71.28	103.28	30	7	32.00	.....	.....	43.20	75.20	26	5
Middle Atlantic:															
New Jersey	40.00	.....	1.00	63.36	104.36	28	5	20.00	.....	1.00	38.40	59.40	39	19
New York	25.00	.....	0.25	63.36	88.61	41	20	17.50	.....	0.25	38.40	56.15	44	27
Pennsylvania	26.00	.....	0.30	63.36	89.66	38	18	26.00	.....	0.30	38.40	64.70	35	13
South Atlantic (North):															
Delaware	20.00	.....	.....	63.36	83.36	45	30	20.00	.....	.....	38.40	58.40	41	21
District of Columbia	59.50	.....	3.00	63.36	125.86	14	2	.....	.....	.....	.....	.....	..	..
Maryland	25.00	.....	.....	71.28	96.28	35	14	25.00	.....	.....	43.20	68.20	33	11
Virginia	17.00	68.97	.....	71.28	157.25	5	21	17.00	16.28	.....	43.20	76.48	25	17
West Virginia	22.50	28.11	0.50	67.32	118.43	18	17	22.50	22.11	0.50	40.80	85.91	16	14	
South Atlantic (South):															
Florida	38.25	.....	0.40	63.36	102.01	33	9	38.25	.....	0.40	38.40	77.05	24	4
Georgia	5.00	43.36	0.25	59.40	108.01	23	48	5.00	43.36	0.25	36.00	84.61	17	48	
North Carolina	26.00	29.11	0.25	71.28	126.64	13	11	13.50	15.42	0.25	43.20	72.37	30	25	
South Carolina	7.00	46.40	0.25	63.36	117.01	19	42	7.00	29.00	0.25	38.40	74.65	27	40	
East North Central:															
Illinois	30.00	35.65	7.00	59.40	132.05	9	13	30.00	30.67	7.00	36.00	103.67	5	6	
Indiana	16.25	51.84	0.50	63.36	131.95	10	34	16.25	51.84	0.50	38.40	106.99	4	30	
Michigan	22.00	.....	1.00	55.44	78.44	48	35	22.00	.....	1.00	33.60	56.60	43	26
Ohio	50.50	.....	.....	55.44	105.94	27	4	22.50	.....	.....	33.60	56.10	45	28
Wisconsin	37.15	.....	.....	55.44	92.59	36	15	12.15	.....	.....	33.60	45.75	47	39
West North Central:															
Iowa	35.00	.....	.....	55.44	90.44	37	16	35.00	.....	.....	33.60	68.60	32	9
Kansas	15.00	68.44	10.00	55.44	148.88	6	32	8.50	48.00	.....	33.60	90.10	14	46
Minnesota	26.25	.....	.....	55.44	81.69	46	31	25.20	.....	.....	33.60	58.80	40	20
Missouri	20.50	30.69	0.50	55.44	107.13	24	37	15.50	22.99	0.50	33.60	72.59	29	35	
Nebraska	18.50	61.83	0.25	67.32	147.90	7	25	18.50	34.36	0.25	40.80	93.91	12	18	
North Dakota	29.00	.....	1.00	55.44	85.44	44	26	29.00	.....	1.00	33.60	63.60	36	15
South Dakota	33.25	.....	0.25	55.44	88.94	40	19	33.25	.....	0.25	33.60	67.10	34	12
East South Central:															
Alabama	13.75	20.10	.....	55.44	89.29	39	44	13.75	12.60	.....	33.60	59.95	38	37
Kentucky	12.50	27.30	0.25	71.28	111.33	22	28	12.50	17.55	0.25	43.20	73.50	28	29	
Mississippi	11.15	47.84	0.50	63.36	122.85	16	38	8.03	31.80	0.50	38.40	78.73	23	38	
Tennessee	30.75	.....	.....	55.44	86.19	43	24	18.50	.....	.....	33.60	52.10	46	32
West South Central:															
Arkansas	17.00	29.91	0.50	59.40	106.81	25	36	17.00	29.91	0.50	36.00	83.41	18	31	
Louisiana	10.00	.....	0.25	63.36	73.61	50	40	3.00	.....	0.25	38.40	41.65	50	47
Oklahoma	21.15	.....	1.50	51.48	74.13	49	39	10.75	.....	1.50	31.20	43.45	49	43
Texas	22.30	49.36	0.50	39.60	111.76	21	50	11.30	34.11	0.50	24.00	69.91	31	50	
Mountain:															
Arizona	6.25	41.77	.....	55.44	103.46	29	51	6.25	41.77	.....	33.60	81.62	20	49
Colorado	14.00	37.13	0.20	55.44	106.77	26	43	8.50	37.13	0.20	33.60	79.43	22	45	
Idaho	19.00	.....	0.50	67.32	86.82	42	22	19.00	.....	0.50	40.80	60.30	37	16
Montana	18.00	115.85	.....	55.44	189.29	2	41	16.50	86.65	.....	33.60	136.75	2	33
Nevada	21.00	32.00	.....	47.52	100.52	34	45	21.00	32.00	.....	28.80	81.80	19	34
New Mexico	24.50	.....	0.20	55.44	80.14	47	33	24.50	.....	0.20	33.60	58.30	42	24
Utah	7.50	48.72	1.50	55.44	113.16	20	49	7.50	48.72	1.50	33.60	91.32	13	44	
Wyoming	10.00	37.13	0.25	55.44	102.82	31	46	10.00	37.13	0.25	33.60	80.98	21	41	
Pacific:															
California	28.00	.....	35.00	55.44	118.44	17	3	28.00	.....	35.00	33.60	96.60	11	2
Oregon	10.00	.....	.....	55.44	65.44	51	47	10.00	.....	.....	33.60	43.60	48	42
Washington	20.90	.....	38.25	71.28	130.43	11	1	15.40	.....	38.25	43.20	96.85	10	1
Other Areas:															
Alaska	35.00	40.02	.....	63.36	138.38	8	10	30.00	29.12	.....	38.40	97.52	8	10
Hawaii	59.69	.....	3.50	39.60	102.79	32	8	59.69	.....	3.50	24.00	87.19	15	3
Average ^{1/}	\$23.52	\$50.81	\$3.24	\$60.41	\$112.99			\$19.21	\$40.70	\$3.13	\$36.58	\$79.70			

^{1/} The average fee has been computed for each category on the basis of States that levy a tax in that category.

TABLE 10.—STATE ROAD-USER AND PERSONAL PROPERTY TAXES ON A VAN TRUCK, 24,000 POUNDS GROSS VEHICLE WEIGHT (No. 8)

STATE	PRIVATE OPERATION						CONTRACT CARRIER											
	REGIS-TRATION FEE	PROPERTY TAX	OTHER TAXES AND FEES	MILEAGE OR TON-MILE TAX	GASOLINE TAX	TOTAL	RANK OF STATE		REGIS-TRATION FEE	PROPERTY TAX	OTHER TAXES AND FEES	CARRIER TAXES AND FEES	MILEAGE OR TON-MILE TAX	GASOLINE TAX	TOTAL	RANK OF STATE		
							TOTAL FEES AND TAXES	TOTAL, EXCL. PROP. TAXES								TOTAL FEES AND TAXES	TOTAL, EXCL. PROP. TAXES	
New England:																		
Connecticut	\$144.00	\$277.90	.....	.....	\$333.30	\$755.20	1	11	\$144.00	\$277.90	.....	\$10.00	.....	\$555.60	\$987.50	2	10
Maine	175.00	116.95	\$0.20	.....	299.97	592.12	9	12	175.00	116.95	\$0.20	5.00	.....	500.04	797.19	9	13
Massachusetts	120.00	228.70	.....	.....	249.98	598.68	8	36	120.00	228.70	.....	10.00	.....	416.70	775.40	12	38
New Hampshire	144.50	78.46	0.30	.....	299.97	523.23	18	17	144.50	78.46	0.30	3.00	.....	500.04	726.30	19	21
Rhode Island	105.00	264.00	0.10	.....	266.64	635.74	6	35	210.00	264.00	0.10	7.00	.....	444.48	925.58	3	17
Vermont	291.60	.....	.....	.....	299.97	591.57	10	2	291.60	.....	.....	.....	.....	500.04	791.64	10	3
Middle Atlantic:																		
New Jersey	178.40	.....	1.00	.....	266.64	446.04	32	16	178.40	.....	1.00	3.00	.....	444.48	626.88	34	25
New York	120.00	.....	0.25	\$67.92	266.64	454.81	30	14	120.00	.....	0.25	.....	\$113.20	444.48	677.93	27	14
Pennsylvania	168.00	.....	0.30	.....	266.64	434.94	33	18	168.00	.....	0.30	2.00	.....	444.48	614.78	36	28
South Atlantic (North):																		
Delaware	118.80	.....	.....	.....	266.64	385.44	43	33	118.80	.....	.....	.....	.....	444.48	563.28	44	35
District of Columbia	128.50	.....	3.00	.....	266.64	398.14	42	30	128.50	.....	.....	3.00	.....	444.48	575.98	42	34
Maryland	130.00	.....	.....	.....	299.97	429.97	34	19	130.00	.....	.....	1.00	.....	500.04	631.04	32	24
Virginia	91.60	189.72	.....	.....	299.97	581.29	11	31	139.60	189.72	.....	2.00	.....	500.04	831.36	6	22
West Virginia	140.50	49.20	0.50	.....	283.31	473.51	28	21	140.50	49.20	0.50	8.63	.....	472.26	671.09	28	26
South Atlantic (South):																		
Florida	114.15	.....	0.40	.....	266.64	381.19	44	34	114.15	.....	0.40	20.00	.....	444.48	579.03	41	31
Georgia	30.00	139.24	0.25	.....	249.98	419.47	37	51	0.00	139.24	0.25	25.00	.....	416.70	611.19	38	47
North Carolina	241.00	115.34	0.25	.....	299.97	656.56	4	4	421.00	115.34	0.25	.....	.....	500.04	1,036.63	1	1
South Carolina	142.00	134.56	0.25	.....	266.64	543.45	13	24	142.00	134.56	0.25	50.00	.....	444.48	771.29	13	23
East North Central:																		
Illinois	330.00	103.12	7.50	.....	249.98	690.60	2	3	330.00	103.12	7.50	5.00	.....	416.70	862.32	4	5
Indiana	120.25	145.14	0.50	.....	266.64	532.53	14	32	120.25	145.14	0.50	12.00	.....	444.48	722.37	20	33
Michigan	180.00	.....	1.00	.....	233.31	414.31	38	22	180.00	.....	1.00	50.00	.....	388.92	619.92	35	27
Ohio	191.70	.....	.....	.....	233.31	425.01	36	20	191.70	.....	.....	20.00	.....	388.92	600.62	40	30
Wisconsin	267.00	.....	.....	.....	233.31	500.31	24	8	267.00	.....	.....	10.00	.....	388.92	665.92	30	16
West North Central:																		
Iowa	275.00	.....	.....	.....	233.31	508.31	20	7	275.00	.....	.....	6.00	.....	388.92	669.92	29	15
Kansas	125.00	194.88	10.00	.....	233.31	563.19	12	37	125.00	194.88	.....	10.00	.....	388.92	718.80	22	43
Minnesota	126.00	.....	.....	.....	233.31	399.31	47	38	126.00	.....	.....	15.00	.....	388.92	529.92	48	42
Missouri	80.50	64.17	0.50	.....	233.31	378.48	45	46	80.50	64.17	0.50	25.00	.....	388.92	559.09	45	44
Nebraska	210.50	148.59	0.25	.....	283.31	642.65	5	9	210.50	148.59	0.25	15.00	.....	472.26	846.50	5	11
North Dakota	71.00	.....	49.00	.....	233.31	353.31	48	39	71.00	.....	49.00	45.00	.....	388.92	553.92	47	37
South Dakota	188.25	.....	250.25	.....	233.31	671.81	3	1	188.25	.....	0.25	250.00	.....	388.92	827.42	7	2
East South Central:																		
Alabama	75.50	60.30	.....	.....	233.31	369.11	46	49	75.50	60.30	.....	.....	.....	388.92	524.72	49	49
Kentucky	161.00	52.50	0.25	.....	299.97	513.72	19	13	161.00	52.50	.....	.....	.....	500.04	713.54	23	18
Mississippi	140.75	100.19	0.50	.....	266.64	508.08	21	25	199.55	100.19	13.50	.....	.....	444.48	757.72	14	19
Tennessee	290.75	.....	.....	.....	233.31	524.06	17	6	375.75	.....	.....	17.50	.....	388.92	782.17	11	4
West South Central:																		
Arkansas	156.00	94.90	0.50	.....	249.98	501.38	23	27	156.00	94.90	0.50	5.00	.....	416.70	630.88	33	32
Louisiana	140.00	.....	0.25	.....	266.64	406.89	41	26	280.00	.....	0.25	10.00	.....	444.48	734.73	18	8
Oklahoma	191.15	.....	1.50	.....	216.65	409.30	39	23	191.15	.....	1.50	3.00	.....	361.14	556.79	46	36
Texas	185.10	138.40	0.50	.....	166.65	490.65	25	40	185.10	138.40	0.50	11.00	.....	277.80	612.80	37	46
Mountain:																		
Arizona	76.75	116.95	.....	.....	233.31	427.01	35	48	76.75	116.95	.....	139.08	.....	388.92	721.70	21	29
Colorado	24.00	103.96	0.20	143.93	233.31	505.40	22	29	24.00	103.96	0.20	.....	239.88	388.92	756.96	15	20
Idaho	55.00	.....	0.50	.....	283.31	338.81	49	42	56.00	.....	0.50	.....	183.75	472.26	712.51	24	9
Montana	104.25	283.48	.....	.....	233.31	621.04	7	43	104.25	283.48	.....	41.53	.....	388.92	818.18	8	41
Nevada	48.00	72.00	156.00	.....	199.98	475.98	27	28	48.00	72.00	.....	156.00	.....	333.36	609.36	39	40
New Mexico	87.50	.....	0.20	.....	233.31	321.01	50	44	87.50	.....	0.20	.....	.....	388.92	476.62	50	45
Utah	80.00	210.78	1.50	.....	233.31	525.59	16	45	80.00	210.78	1.50	.....	.....	388.92	681.20	26	48
Wyoming	30.00	103.96	41.25	.....	233.31	408.52	40	50	30.00	103.96	0.25	41.00	.....	388.92	564.13	43	50
Pacific:																		
California	123.00	.....	97.00	.....	233.31	453.31	31	15	123.00	.....	1.00	178.25	.....	388.92	691.17	25	12
Oregon	70.00	.....	2.50	172.50	233.31	478.31	26	10	70.00	.....	.....	2.50	287.50	388.92	748.92	16	6
Washington	109.90	.....	116.00	.....	299.97	525.87	15	5	109.90	.....	.....	20.00	.....	500.04	745.94	17	7
Other Areas:																		
Alaska	60.00	111.25	25.00	.....	266.64	462.89	29	41	60.00	111.25	.....	35.00	.....	444.48	650.73	31	39
Hawaii	140.49	.....	3.50	.....	166.65	310.64	51	47	140.49	.....	0.50	21.00	.....	277.80	439.79	51	51
Average 1/	\$139.16	\$136.99	\$20.89	\$128.12	\$254.22	\$488.60			\$151.28	\$135.42	\$6.43	\$32.34	\$206.08	\$423.78	\$692.19			

1/ The average fee has been computed for each category on the basis of States that levy a tax in that category.

TABLE 11.—STATE ROAD-USER AND PERSONAL PROPERTY TAXES ON A DIESEL-POWERED, THREE-AXLE DUMP TRUCK, 50,000 POUNDS GROSS VEHICLE WEIGHT (No. 9)

STATE	PRIVATE OPERATION						RANK OF STATE	
	REGIS- TRATION FEE	PROPERTY TAX	OTHER TAXES AND FEES	MILEAGE OR TON- MILE TAX	DIESEL FUEL TAX	TOTAL	TOTAL	TOTAL,
							FEES AND TAXES	EXCLUDING PROPERTY TAX
New England:								
Connecticut	\$375.00	\$846.56	.....	.....	\$454.50	\$1,676.06	2	21
Maine	375.00	306.11	\$0.20	.....	409.05	1,090.36	17	26
Massachusetts	250.00	598.62	1.00	.....	340.88	1,190.50	10	44
New Hampshire	300.50	204.07	0.30	.....	409.05	913.92	31	34
Rhode Island	275.00	660.00	0.10	.....	363.60	1,298.70	6	37
Vermont	1,115.63	.....	.....	.....	.....	1,115.63	15	3
Middle Atlantic:								
New Jersey	368.50	.....	1.00	.....	363.60	733.10	42	33
New York	250.00	.....	0.25	\$212.50	454.50	917.25	30	14
Pennsylvania	380.00	.....	0.30	.....	363.60	743.90	41	31
South Atlantic (North):								
Delaware	254.00	.....	.....	.....	363.63	617.63	46	39
District of Columbia	269.50	.....	3.00	.....	363.60	636.10	45	38
Maryland	650.00	.....	.....	.....	409.05	1,059.05	18	6
Virginia	310.00	492.02	2.00	.....	499.95	1,303.97	5	24
West Virginia	374.50	144.07	0.50	.....	386.33	905.40	32	28
South Atlantic (South):								
Florida	236.25	.....	100.40	.....	363.60	700.25	44	35
Georgia	60.00	364.46	0.25	.....	340.88	765.59	38	49
North Carolina	501.00	301.86	0.25	.....	409.05	1,212.16	9	16
South Carolina	242.00	357.28	1.25	.....	363.60	964.13	26	40
East North Central:								
Illinois	1,034.00	169.73	11.50	.....	340.88	1,556.11	3	1
Indiana	375.25	379.90	0.50	.....	363.60	1,119.25	14	32
Michigan	425.00	.....	1.00	.....	318.15	744.15	40	30
Ohio	544.75	.....	.....	125.00	318.15	987.90	24	8
Wisconsin	612.00	.....	.....	.....	318.15	930.15	29	11
West North Central:								
Iowa	735.00	.....	.....	.....	363.60	1,098.60	16	4
Kansas	550.00	443.12	10.00	.....	363.60	1,366.72	4	12
Minnesota	634.20	.....	.....	.....	218.15	952.35	27	10
Missouri	500.50	186.93	0.50	.....	318.15	1,006.08	23	23
Nebraska	535.50	342.72	0.25	.....	386.33	1,264.80	7	13
North Dakota	576.00	.....	1.00	.....	318.15	895.15	34	18
East South Central:								
Alabama	195.50	166.16	.....	.....	363.60	725.26	43	45
Kentucky	589.00	147.00	.....	.....	499.95	1,235.95	8	5
Mississippi	323.75	268.99	0.50	.....	454.50	1,047.74	20	27
Tennessee	650.75	.....	.....	.....	363.60	1,014.35	22	7
West South Central:								
Arkansas	425.00	241.12	0.50	.....	386.33	1,052.95	19	25
Louisiana	240.00	.....	0.25	.....	363.60	603.85	47	41
Oklahoma	451.15	.....	1.50	.....	295.43	748.08	39	29
Texas	549.75	294.95	0.50	.....	295.43	1,140.63	13	20
Mountain:								
Arizona	191.25	306.11	.....	.....	318.15	815.51	37	48
Colorado	24.00	272.10	0.20	573.75	318.15	1,188.20	11	15
Idaho	101.00	.....	0.50	782.50	.....	884.00	35	19
Montana	804.25	741.42	.....	.....	409.05	1,954.72	1	2
Nevada	103.50	188.00	453.00	.....	272.70	1,017.20	21	22
New Mexico	75.50	.....	1.20	201.00	318.15	595.85	48	42
Utah	275.00	552.90	1.50	.....	318.15	1,147.55	12	43
Wyoming	30.00	272.10	5.25	625.00	.....	932.35	28	36
Pacific:								
California	329.00	.....	251.00	.....	318.15	898.15	33	17
Oregon	140.00	.....	827.50	.....	.....	967.50	25	9
Other Areas:								
Alaska	160.00	314.11	25.00	.....	363.60	862.71	36	46
Hawaii	307.55	.....	3.50	.....	227.25	538.30	49	47
Average $\frac{1}{2}$	\$389.29	\$354.16	\$47.43	\$419.96	\$361.58	\$1,002.77		

$\frac{1}{2}$ The average fee has been computed for each category on the basis of States that levy a tax in that category.

TABLE 12.—STATE ROAD-USER AND PERSONAL-PROPERTY TAXES ON THE TRACTOR AND SEMITRAILER OF A GASOLINE-POWERED, THREE-AXLE COMBINATION, 40,000 POUNDS GROSS VEHICLE WEIGHT IN PRIVATE OPERATION (No. 10)

STATE	TRACTOR TRUCK						SEMI TRAILER				
	REGIS- TRATION FEE	PROP- ERTY TAX	OTHER TAXES AND FEES	MILEAGE OR TON- MILE TAX	GASO- LINE TAX	TOTAL	REGIS- TRATION FEE	PROP- ERTY TAX	OTHER TAXES AND FEES	MILEAGE OR TON- MILE TAX	TOTAL
New England:											
Connecticut	\$300.00	\$353.11	.....	.....	\$666.70	\$1,319.81	\$15.00	\$159.70	.....	.....	\$174.70
Maine	321.00	128.39	\$0.20	.....	600.03	1,049.62	5.00	66.03	.....	.....	71.03
Massachusetts	200.00	251.06	.....	.....	500.03	951.09	30.00	99.51	.....	.....	129.61
New Hampshire	240.50	86.09	0.30	.....	600.03	926.92	.....	34.45	\$0.30	.....	34.75
Rhode Island	220.00	308.00	0.10	.....	533.36	1,061.46	5.00	132.00	0.10	.....	137.10
Vermont	500.00	.....	.....	.....	600.03	1,100.03	15.00	.....	.....	.....	15.00
Middle Atlantic:											
New Jersey	295.50	.....	1.00	.....	533.36	829.86	15.00	.....	1.00	.....	16.00
New York	280.00	.....	0.25	\$228.75	533.36	1,042.36	15.00	.....	0.25	.....	15.25
Pennsylvania	290.00	.....	0.30	.....	533.36	823.66	25.00	.....	0.30	.....	25.30
South Atlantic (North):											
Delaware	202.00	.....	.....	.....	533.36	735.36	15.00	.....	.....	.....	15.00
District Of Columbia	112.50	.....	3.00	.....	533.36	648.86	99.50	.....	3.00	.....	102.50
Maryland	175.00	.....	.....	.....	600.03	775.03	40.00	.....	.....	.....	40.00
Virginia	190.00	209.09	2.00	.....	733.37	1,134.46	22.00	83.53	.....	.....	105.53
West Virginia	267.00	98.39	0.50	.....	566.70	932.59	17.50	49.20	0.50	.....	67.20
South Atlantic (South):											
Florida	102.05	.....	0.40	.....	533.36	635.81	109.75	.....	0.40	.....	110.15
Georgia	100.00	152.88	0.25	.....	500.03	753.16	10.00	62.49	.....	.....	72.49
North Carolina	401.00	118.14	0.25	.....	600.03	1,119.42	4.00	53.57	0.25	.....	57.82
South Carolina	222.00	148.48	1.25	.....	533.36	905.09	12.00	67.28	0.25	.....	79.53
East North Central:											
Illinois	842.00	104.52	7.50	.....	500.03	1,454.05	.....	87.92	4.00	.....	91.92
Indiana	285.25	159.33	0.50	.....	533.36	978.44	25.25	63.22	.....	.....	88.47
Michigan	325.00	.....	1.00	.....	466.69	792.69	15.00	.....	.....	.....	15.00
Ohio	160.90	.....	.....	300.00	466.69	927.59	113.30	.....	.....	.....	113.30
Wisconsin	477.00	.....	.....	.....	466.69	943.69	10.00	.....	.....	.....	10.00
West North Central:											
Iowa	555.00	.....	.....	.....	466.69	1,021.69	30.00	.....	.....	.....	30.00
Kansas	325.00	199.52	10.00	.....	466.69	1,001.21	20.00	112.52	.....	.....	132.52
Minnesota	443.65	.....	.....	.....	466.69	910.34	10.75	.....	.....	.....	10.75
Missouri	300.50	114.39	0.50	.....	466.69	882.08	7.50	103.23	0.50	.....	111.23
Nebraska	410.50	142.84	0.25	.....	566.70	1,120.29	1.50	93.95	0.25	.....	95.70
North Dakota	401.00	.....	1.00	.....	466.69	868.69	.....	.....	.....	.....	.....
South Dakota	188.25	.....	215.25	.....	466.69	870.19	81.75	.....	155.25	.....	237.00
East South Central:											
Alabama	130.50	68.34	.....	.....	466.69	665.53	20.50	23.45	.....	.....	43.95
Kentucky	475.00	63.00	.....	.....	733.37	1,271.37	20.00	35.00	.....	.....	55.00
Mississippi	272.75	113.73	0.50	.....	533.36	920.34	12.75	42.42	0.50	.....	55.67
Tennessee	525.75	.....	.....	.....	466.69	992.44	.....	.....	.....	.....	.....
West South Central:											
Arkansas	260.00	97.11	0.50	.....	500.03	857.64	10.00	40.99	.....	.....	50.99
Louisiana	280.00	.....	0.25	.....	533.36	813.61	10.00	.....	0.25	.....	10.25
Oklahoma	376.15	.....	1.50	.....	433.36	811.01	21.15	.....	1.50	.....	22.65
Texas	300.30	147.85	0.90	.....	333.35	782.00	15.30	52.39	0.50	.....	68.19
Mountain:											
Arizona	68.50	128.38	.....	.....	466.69	663.57	49.15	50.94	.....	.....	100.09
Colorado	24.00	114.12	0.20	325.53	466.69	930.54	9.00	45.28	.....	\$267.22	321.50
Idaho	145.00	.....	0.50	.....	566.70	712.20	2.50	.....	0.50	.....	3.00
Montana	73.00	310.74	.....	.....	466.69	850.43	48.00	124.02	.....	.....	172.02
Nevada	42.50	79.00	129.00	.....	400.02	650.52	33.00	31.00	72.00	.....	136.00
New Mexico	50.50	.....	0.20	259.50	466.69	776.89	.....	.....	0.20	.....	0.20
Utah	200.00	231.96	1.50	.....	466.69	900.15	5.00	92.15	0.25	.....	97.40
Wyoming	30.00	114.12	5.25	360.00	466.69	976.06	30.00	45.28	5.25	.....	80.53
Pacific:											
California	106.00	.....	105.00	.....	466.69	677.69	106.00	.....	42.00	.....	148.00
Oregon	65.00	.....	2.50	645.00	466.69	1,179.19	40.00	.....	2.50	.....	42.50
Washington	264.90	.....	125.00	.....	600.03	989.93	9.90	.....	57.00	.....	66.90
Other Areas:											
Alaska	60.00	131.74	25.00	.....	533.36	750.10	60.00	52.27	.....	.....	112.27
Hawaii	124.85	.....	3.50	.....	333.35	461.70	99.30	.....	3.50	.....	102.80
Average 1/	\$255.05	\$154.60	\$17.48	\$353.13	\$513.75	\$904.87	\$29.81	\$70.51	\$13.05	\$267.22	\$79.48

1/ The average fee has been computed for each category on the basis of States that levy a tax in that category.

TABLE 13.—STATE ROAD-USER AND PERSONAL PROPERTY TAXES ON A GASOLINE-POWERED, THREE AXLE TRACTOR-SEMITRAILER COMBINATION, 40,000 POUNDS GROSS VEHICLE WEIGHT (No. 10)

STATE	PRIVATE OPERATION						CONTRACT CARRIER											
	REGIS- TRATION FEE	PROPERTY TAX	OTHER TAXES AND FEES	MILEAGE OR TON- MILE TAX	GASOLINE TAX	TOTAL	RANK OF STATE		REGIS- TRATION FEE	PROPERTY TAX	OTHER TAXES AND FEES	CARRIER TAXES AND FEES	MILEAGE OR TON- MILE TAX	GASOLINE TAX	TOTAL	RANK OF STATE		
							TOTAL FEES AND TAXES	TOTAL, EXCL. PROP. TAXES								TOTAL FEES AND TAXES	TOTAL, EXCL. PROP. TAXES	
New England:																		
Connecticut	\$315.00	\$512.81	.....	.....	\$666.70	\$1,494.51	2	13	\$315.00	\$512.81	.....	\$10.00	.....	\$888.90	\$1,726.71	2	17
Maine	325.00	194.42	\$0.20	.....	600.03	1,120.65	11	17	325.00	194.42	\$0.20	10.00	.....	800.01	1,330.63	13	24
Massachusetts	230.00	350.67	.....	.....	500.03	1,080.70	14	41	230.00	350.67	.....	10.00	.....	666.68	1,257.35	26	44
New Hampshire	240.50	120.54	0.60	.....	600.03	961.67	28	25	240.50	120.54	0.60	3.00	.....	800.01	1,164.65	32	31
Rhode Island	225.00	440.00	0.20	.....	533.36	1,198.56	8	37	450.00	440.00	.....	7.00	.....	711.12	1,608.32	4	21
Vermont	515.00	.....	.....	.....	600.03	1,115.03	12	4	515.00	.....	.....	.....	.....	800.01	1,315.01	17	9
Middle Atlantic:																		
New Jersey	310.50	.....	2.00	.....	533.36	845.86	36	23	310.50	.....	2.00	3.00	.....	711.12	1,026.62	41	33
New York	295.00	.....	0.50	\$223.75	533.36	1,057.61	16	7	295.00	.....	0.50	.....	305.00	711.12	1,311.62	18	10
Pennsylvania	315.00	.....	0.60	.....	533.36	848.96	35	22	315.00	.....	0.60	2.00	.....	711.12	1,028.72	40	32
South Atlantic (North):																		
Delaware	217.00	.....	.....	.....	533.36	750.36	47	39	217.00	.....	.....	.....	.....	711.12	928.12	49	43
District of Columbia	212.00	.....	6.00	.....	533.36	751.36	46	38	212.00	.....	6.00	.....	.....	711.12	929.12	48	42
Maryland	215.00	.....	.....	.....	600.03	815.03	41	31	215.00	.....	1.00	.....	.....	800.01	1,016.01	44	36
Virginia	212.00	292.62	2.00	.....	733.37	1,239.99	5	16	320.00	292.62	.....	2.00	.....	977.79	1,592.41	6	11
West Virginia	284.50	147.59	1.00	.....	566.70	999.79	22	21	284.50	147.59	1.00	19.13	.....	755.57	1,207.79	30	29
South Atlantic (South):																		
Florida	211.80	.....	0.80	.....	533.36	745.96	48	40	244.80	.....	0.80	105.00	.....	711.12	1,061.72	38	28
Georgia	110.00	215.37	0.25	.....	500.03	825.65	39	48	210.00	215.37	0.25	25.00	.....	666.68	1,117.30	35	45
North Carolina	405.00	171.71	0.50	.....	600.03	1,177.24	9	11	705.00	171.71	0.50	.....	.....	800.01	1,677.22	3	3
South Carolina	234.00	215.76	1.50	.....	533.36	984.62	26	36	234.00	215.76	1.50	75.00	.....	711.12	1,237.38	28	34
East North Central:																		
Illinois	842.00	192.44	11.50	.....	500.03	1,545.97	1	1	842.00	192.44	11.50	25.00	.....	666.68	1,737.62	1	2
Indiana	310.50	222.55	0.50	.....	533.36	1,066.91	15	24	310.50	222.55	0.50	24.00	.....	711.12	1,268.67	24	30
Michigan	340.00	.....	1.00	.....	466.69	807.69	42	32	340.00	.....	1.00	70.00	.....	622.23	1,013.23	45	37
Ohio	274.20	.....	.....	300.00	466.69	1,040.89	20	10	274.20	.....	.....	30.00	400.00	622.23	1,326.43	14	7
Wisconsin	487.00	.....	.....	.....	466.69	953.69	29	15	487.00	.....	.....	20.00	.....	622.23	1,129.23	34	25
West North Central:																		
Iowa	585.00	.....	.....	.....	466.69	1,051.69	19	9	585.00	.....	.....	6.00	.....	622.23	1,213.23	29	18
Kansas	345.00	312.04	10.00	.....	466.69	1,133.73	10	29	345.00	312.04	.....	10.00	.....	622.23	1,286.27	23	29
Minnesota	454.40	.....	.....	.....	466.69	921.09	30	18	454.40	.....	.....	15.00	.....	622.23	1,091.63	36	26
Missouri	308.00	217.62	1.00	.....	466.69	993.31	24	34	308.00	217.62	1.00	25.00	.....	622.23	1,173.85	31	40
Nebraska	412.00	236.79	0.50	.....	566.70	1,215.99	7	14	412.00	236.79	0.50	15.00	.....	755.57	1,419.86	10	19
North Dakota	401.00	.....	1.00	.....	466.69	868.69	32	20	411.00	.....	1.00	45.00	.....	622.23	1,079.23	37	27
South Dakota	270.00	.....	370.50	.....	466.69	1,107.19	13	5	270.00	.....	0.50	370.00	.....	622.23	1,262.73	25	15
East South Central:																		
Alabama	151.00	91.79	.....	.....	466.69	709.43	50	47	541.00	91.79	.....	.....	.....	622.23	1,255.02	27	23
Kentucky	495.00	98.00	.....	.....	733.37	1,328.37	3	2	495.00	98.00	.....	.....	.....	977.79	1,570.79	8	4
Mississippi	285.50	156.15	1.00	.....	533.36	976.21	27	30	442.70	156.15	14.00	.....	.....	711.12	1,323.97	16	22
Tennessee	525.75	.....	.....	.....	466.69	992.44	25	12	675.75	.....	.....	27.50	.....	622.23	1,325.48	15	8
West South Central:																		
Arkansas	270.00	138.10	0.50	.....	500.03	908.63	31	35	270.00	80.78	0.50	5.00	.....	666.68	1,022.96	42	41
Louisiana	290.00	.....	0.50	.....	533.36	823.86	40	28	570.00	.....	0.50	10.00	.....	711.12	1,291.62	20	12
Oklahoma	397.30	.....	3.00	.....	433.36	833.66	37	26	397.30	.....	3.00	5.00	.....	577.79	987.09	46	38
Texas	315.60	200.24	1.00	.....	333.35	850.19	34	46	315.60	200.24	1.00	11.00	.....	444.45	972.29	47	50
Mountain:																		
Arizona	117.65	179.32	.....	.....	466.69	763.66	45	50	117.65	179.32	.....	518.80	.....	622.23	1,438.00	9	16
Colorado	33.00	159.40	0.20	592.75	466.69	1,252.04	4	6	33.00	159.40	0.20	.....	790.33	622.23	1,605.16	5	5
Idaho	147.50	.....	1.00	.....	566.70	715.20	49	42	103.50	.....	1.00	.....	532.00	755.57	1,392.07	11	6
Montana	121.00	434.76	.....	.....	466.69	1,022.45	21	49	121.00	434.76	.....	126.86	.....	622.23	1,306.85	19	46
Nevada	75.50	110.00	201.00	.....	400.02	786.52	43	44	75.50	110.00	.....	201.00	.....	533.34	919.84	50	49
New Mexico	50.50	.....	0.40	259.50	466.69	777.09	44	33	50.50	.....	0.40	.....	346.00	622.23	1,019.13	43	35
Utah	205.00	324.11	1.75	.....	466.69	997.55	23	45	205.00	324.11	1.75	.....	.....	622.23	1,153.09	33	48
Wyoming	60.00	159.40	10.50	360.00	466.69	1,056.59	18	19	60.00	159.40	0.50	10.00	480.00	622.23	1,332.13	12	20	
Pacific:																		
California	212.00	.....	147.00	.....	466.69	825.69	38	27	212.00	.....	147.00	310.08	.....	622.23	1,291.31	21	13
Oregon	105.00	.....	5.00	645.00	466.69	1,221.69	6	3	105.00	.....	5.00	860.00	.....	622.23	1,592.23	7	1
Washington	274.80	.....	182.00	.....	600.03	1,056.83	17	8	274.80	.....	182.00	33.00	.....	800.01	1,289.81	22	14
Other Areas:																		
Alaska	120.00	184.01	25.00	.....	533.36	862.37	33	43	120.00	184.01	.....	35.00	.....	711.12	1,050.13	39	47
Hawaii	224.15	.....	7.00	.....	333.35	564.50	51	51	224.15	.....	1.00	38.00	.....	444.45	707.60	51	51
Average 1/	\$281.93	\$225.12	\$27.00	\$397.67	\$513.75	\$981.24			\$315.45	\$223.00	\$11.97	\$57.57	\$530.43	\$684.98	\$1,242.83			

1/ The average fee has been computed for each category on the basis of States that levy a tax in that category.

TABLE 14.—STATE ROAD-USER AND PERSONAL PROPERTY TAXES ON A GASOLINE-POWERED, FOUR-AXLE TRACTOR-SEMITRAILER COMBINATION, 55,000 POUNDS GROSS VEHICLE WEIGHT (No. 11)

STATE	PRIVATE OPERATION								CONTRACT CARRIER								
	REGIS- TRATION FEE	PROPERTY TAX	OTHER TAXES AND FEES	MILEAGE OR TON- MILE TAX	GASO- LINE TAX	TOTAL	RANK OF STATE		REGIS- TRATION FEE	PROPERTY TAX	OTHER TAXES AND FEES	CARRIER TAXES AND FEES	MILEAGE OR TON- MILE TAX	GASO- LINE TAX	TOTAL	RANK OF STATE	
							TOTAL FEES AND TAXES	TOTAL, EXCL. PROP. TAXES								TOTAL FEES AND TAXES	TOTAL, EXCL. PROP. TAXES
New England:																	
Connecticut	\$427.50	\$671.80	\$.	\$.	\$1,250.00	\$2,349.30	04	15	\$427.50	\$671.80	\$.	\$10.00	\$.	\$1,500.00	\$2,609.30	7	19
Maine	420.00	258.07	0.20	. . . . .	1,125.00	1,803.27	18	22	420.00	258.07	0.20	10.00	. . . . .	1,350.00	2,038.27	21	26
Massachusetts	305.00	461.92	. . . . .	. . . . .	937.50	1,704.42	22	42	305.00	461.92	. . . . .	10.00	. . . . .	1,125.00	1,901.92	31	46
New Hampshire	330.50	158.48	0.60	. . . . .	1,125.00	1,614.58	27	27	330.50	158.48	0.60	3.00	. . . . .	1,350.00	1,842.58	34	33
Rhode Island	325.00	492.00	0.20	. . . . .	1,000.00	1,817.20	16	37	650.00	492.00	0.20	7.00	. . . . .	1,200.00	2,349.20	12	22
Vermont	724.50	. . . . .	. . . . .	. . . . .	1,125.00	1,849.50	15	9	724.50	. . . . .	. . . . .	. . . . .	. . . . .	1,350.00	2,074.50	18	13
Middle Atlantic:																	
New Jersey	420.00	. . . . .	2.00	. . . . .	1,000.00	1,422.00	39	29	420.00	. . . . .	2.00	3.00	. . . . .	1,200.00	1,625.00	43	39
New York	400.00	. . . . .	0.50	727.00	1,000.00	2,127.50	7	5	400.00	. . . . .	0.50	. . . . .	872.40	1,200.00	2,472.90	9	4
Pennsylvania	435.00	. . . . .	0.60	. . . . .	1,000.00	1,435.60	38	28	435.00	. . . . .	0.60	2.00	. . . . .	1,200.00	1,637.60	42	37
South Atlantic (North):																	
Delaware	295.00	. . . . .	. . . . .	. . . . .	1,000.00	1,295.00	48	40	295.00	. . . . .	. . . . .	. . . . .	. . . . .	1,200.00	1,495.00	49	45
District of Columbia	292.00	. . . . .	6.00	. . . . .	1,000.00	1,298.00	47	39	292.00	. . . . .	6.00	. . . . .	. . . . .	1,200.00	1,498.00	48	44
Maryland	385.00	. . . . .	. . . . .	. . . . .	1,125.00	1,510.00	35	24	385.00	. . . . .	1.00	. . . . .	. . . . .	1,350.00	1,735.00	39	29
Virginia	444.50	382.73	2.00	. . . . .	1,375.00	2,204.23	6	10	617.75	382.73	. . . . .	2.00	. . . . .	1,650.00	2,652.48	4	10
West Virginia	419.50	217.86	1.00	. . . . .	1,062.50	1,700.86	24	26	419.50	217.86	1.00	23.25	. . . . .	1,275.00	1,936.61	28	31
South Atlantic (South):																	
Florida	287.60	. . . . .	0.80	. . . . .	1,000.00	1,288.40	49	41	341.10	. . . . .	0.80	105.00	. . . . .	1,200.00	1,646.90	41	36
Georgia	285.00	283.90	0.25	. . . . .	937.50	1,506.65	36	44	560.00	283.90	0.25	25.00	. . . . .	1,125.00	1,994.15	24	32
North Carolina	555.00	227.06	0.50	. . . . .	1,125.00	1,907.56	13	14	967.50	227.06	0.50	. . . . .	. . . . .	1,350.00	2,545.06	8	8
South Carolina	314.00	294.64	1.50	. . . . .	1,000.00	1,630.14	29	38	314.00	294.64	1.50	100.00	. . . . .	1,200.00	1,910.14	30	40
East North Central:																	
Illinois	1,176.00	282.31	15.50	. . . . .	937.50	2,411.31	3	4	1,176.00	282.31	15.50	25.00	. . . . .	1,125.00	2,623.81	6	7
Indiana	410.50	293.14	0.50	. . . . .	1,000.00	1,704.14	23	31	410.50	293.14	0.50	24.00	. . . . .	1,200.00	1,928.14	29	38
Michigan	490.00	. . . . .	1.00	. . . . .	875.00	1,366.00	42	35	490.00	. . . . .	1.00	50.00	. . . . .	1,050.00	1,591.00	44	42
Ohio	426.80	. . . . .	. . . . .	750.00	875.00	2,051.80	10	6	426.80	. . . . .	. . . . .	30.00	900.00	1,050.00	2,406.80	10	6
Wisconsin	697.00	. . . . .	. . . . .	. . . . .	875.00	1,572.00	32	20	697.00	. . . . .	. . . . .	20.00	. . . . .	1,050.00	1,767.00	38	28
West North Central:																	
Iowa	915.00	. . . . .	. . . . .	. . . . .	875.00	1,790.00	20	11	915.00	. . . . .	. . . . .	6.00	. . . . .	1,050.00	1,971.00	27	18
Kansas	720.00	495.32	10.00	. . . . .	875.00	2,100.32	9	18	720.00	495.32	. . . . .	10.00	. . . . .	1,050.00	2,275.32	14	27
Minnesota	720.55	. . . . .	. . . . .	. . . . .	875.00	1,595.55	30	19	720.55	. . . . .	. . . . .	15.00	. . . . .	1,050.00	1,785.55	37	24
Missouri	608.00	332.01	1.00	. . . . .	875.00	1,816.01	17	25	608.00	332.01	1.00	25.00	. . . . .	1,050.00	2,016.01	22	34
Nebraska	587.00	321.64	0.50	. . . . .	1,062.50	1,971.64	12	17	587.00	321.64	. . . . .	15.50	. . . . .	1,275.00	2,199.14	17	21
North Dakota	681.00	. . . . .	1.00	. . . . .	875.00	1,557.00	33	21	691.00	. . . . .	1.00	45.00	. . . . .	1,050.00	1,787.00	36	23
South Dakota	377.00	. . . . .	625.50	. . . . .	875.00	1,877.50	14	8	377.00	. . . . .	0.50	625.00	. . . . .	1,050.00	2,052.50	19	14
East South Central:																	
Alabama	281.00	130.65	. . . . .	. . . . .	875.00	1,286.65	50	47	671.00	130.65	. . . . .	. . . . .	. . . . .	1,050.00	1,851.65	33	30
Kentucky	609.00	133.00	. . . . .	. . . . .	1,375.00	2,117.00	8	7	609.00	133.00	. . . . .	. . . . .	. . . . .	1,650.00	2,392.00	11	11
Mississippi	372.50	219.34	1.00	. . . . .	1,000.00	1,592.84	31	34	367.50	219.34	14.00	. . . . .	. . . . .	1,200.00	2,000.84	23	25
Tennessee	650.75	. . . . .	. . . . .	. . . . .	875.00	1,525.75	34	23	800.75	. . . . .	. . . . .	27.50	. . . . .	1,050.00	1,878.25	32	20
West South Central:																	
Arkansas	477.00	197.18	0.50	. . . . .	937.50	1,612.18	28	30	477.00	106.39	0.50	5.00	. . . . .	1,125.00	1,713.89	40	41
Louisiana	390.00	. . . . .	0.50	. . . . .	1,000.00	1,390.50	41	33	770.00	. . . . .	0.50	10.00	. . . . .	1,200.00	1,980.50	25	16
Oklahoma	522.30	. . . . .	3.00	. . . . .	812.50	1,337.80	43	36	522.30	. . . . .	3.00	5.00	. . . . .	975.00	1,905.30	47	43
Texas	510.60	303.34	1.00	. . . . .	625.00	1,439.94	37	49	510.60	303.34	1.00	11.00	. . . . .	750.00	1,575.94	45	50
Mountain:																	
Arizona	191.50	236.21	. . . . .	. . . . .	875.00	1,302.71	46	50	191.50	236.21	. . . . .	1,172.23	. . . . .	1,050.00	2,649.94	5	5
Colorado	33.00	209.97	0.20	1,447.48	875.00	2,565.65	2	2	33.00	209.97	0.20	. . . . .	1,736.97	1,050.00	3,030.14	2	2
Idaho	103.50	. . . . .	1.00	. . . . .	1,062.50	2,252.00	5	3	103.50	. . . . .	1.00	. . . . .	. . . . .	1,275.00	2,681.50	3	3
Montana	352.25	572.42	. . . . .	. . . . .	875.00	1,799.67	19	43	352.25	572.42	. . . . .	279.15	. . . . .	1,050.00	2,253.82	16	35
Nevada	102.50	144.00	336.00	. . . . .	750.00	1,332.50	45	46	102.50	144.00	. . . . .	336.00	. . . . .	900.00	1,482.50	50	49
New Mexico	75.50	. . . . .	0.40	705.50	875.00	1,656.40	25	16	75.50	. . . . .	0.40	. . . . .	846.60	1,050.00	1,972.50	26	17
Utah	330.00	426.86	1.75	. . . . .	875.00	1,633.61	26	45	330.00	426.86	1.75	. . . . .	. . . . .	1,050.00	1,808.61	35	47
Wyoming	60.00	209.97	10.50	825.00	875.00	1,980.47	11	13	60.00	209.97	0.50	10.00	990.00	1,050.00	2,320.47	13	12
Pacific:																	
California	324.00	. . . . .	195.00	. . . . .	875.00	1,394.00	40	32	324.00	. . . . .	195.00	702.14	. . . . .	1,050.00	2,271.14	15	9
Oregon	145.00	. . . . .	5.00	1,575.00	875.00	2,600.00	1	1	145.00	. . . . .	. . . . .	5.00	1,890.00	1,050.00	3,090.00	1	1
Washington	416.80	. . . . .	240.00	. . . . .	1,125.00	1,781.80	21	12	416.80	. . . . .	240.00	41.00	. . . . .	1,350.00	2,047.80	20	15
Other Areas:																	
Alaska	120.00	192.38	25.00	. . . . .	1,000.00	1,337.38	44	48	120.00	192.38	. . . . .	35.00	. . . . .	1,200.00	1,547.38	46	48
Hawaii	303.80	. . . . .	7.00	. . . . .	625.00	935.80	51	51	303.80	. . . . .	1.00	45.00	. . . . .	750.00	1,099.80	51	51
Average 1/	\$416.57	\$201.79	\$40.51	\$1,016.43	\$963.24	\$1,708.47			\$462.93	\$298.42	\$15.42	\$101.97	\$1,219.71	\$1,155.88	\$2,029.86		

1/ The average fee has been computed in each category on the basis of States that levy a tax in the category.

TABLE 15.—STATE ROAD-USER AND PERSONAL PROPERTY TAXES ON A DIESEL-POWERED, FOUR-AXLE TRACTOR-SEMITRAILER COMBINATION, 55,000 POUNDS GROSS VEHICLE WEIGHT (No. 12)

STATE	PRIVATE OPERATION								CONTRACT CARRIER								
	REGIS- TRATION FEE	PROPERTY TAX	OTHER TAXES AND FEES	MILEAGE OR TON- MILE TAX	DIESEL FUEL TAX	TOTAL	RANK OF STATE		REGIS- TRATION FEE	PROPERTY TAX	OTHER TAXES AND FEES	CARRIER TAXES AND FEES	MILEAGE OR TON- MILE TAX	DIESEL FUEL TAX	TOTAL	RANK OF STATE	
							TOTAL FEES AND TAXES	TOTAL, EXCL. PROP. TAXES								TOTAL FEES AND TAXES	TOTAL, EXCL. PROP. TAXES
New England:																	
Connecticut	\$427.50	\$758.16	.....	.....	\$909.10	\$2,094.76	4	19	\$427.50	\$758.16	.....	\$10.00	.....	\$1,090.90	\$2,286.56	6	25
Maine	420.00	279.58	\$0.20	.....	818.19	1,517.97	21	26	420.00	279.58	\$0.20	10.00	.....	981.81	1,691.59	25	29
Massachusetts	305.00	504.00	1.00	.....	681.83	1,491.83	22	45	305.00	504.00	1.00	10.00	.....	818.18	1,658.18	29	47
New Hampshire	330.50	172.92	0.60	.....	818.19	1,322.11	33	32	330.50	172.82	0.60	3.00	.....	981.81	1,488.73	38	36
Rhode Island	325.00	558.00	0.20	.....	727.28	1,610.48	17	39	650.00	558.00	0.20	7.00	.....	872.72	2,087.92	13	23
Vermont	1,256.63	.....	.....	.....	.....	1,256.63	36	23	1,256.63	.....	.....	.....	.....	.....	1,256.63	46	42
Middle Atlantic:																	
New Jersey	420.00	.....	2.00	.....	727.28	1,149.28	41	33	420.00	.....	2.00	3.00	.....	872.72	1,297.72	44	40
New York	400.00	.....	0.50	\$727.00	909.10	2,036.60	5	3	400.00	.....	0.50	.....	\$872.40	1,090.90	2,363.80	4	3
Pennsylvania	435.00	.....	0.60	.....	727.28	1,162.88	39	31	435.00	.....	0.60	2.00	.....	872.72	1,310.32	42	37
South Atlantic (North):																	
Delaware	295.00	.....	.....	.....	727.28	1,022.28	49	42	295.00	.....	.....	.....	.....	872.72	1,167.72	50	46
District of Columbia	292.00	.....	6.00	.....	727.28	1,025.28	48	41	292.00	.....	6.00	.....	.....	872.72	1,170.72	49	45
Maryland	385.00	.....	.....	.....	818.19	1,203.19	37	27	385.00	.....	1.00	.....	.....	981.81	1,367.81	40	34
Virginia	444.50	417.06	2.00	.....	1,000.01	1,863.57	8	12	617.75	417.06	.....	2.00	.....	1,199.99	2,236.80	9	10
West Virginia	419.50	249.49	1.00	.....	772.74	1,442.73	25	29	419.50	249.49	1.00	23.25	.....	927.27	1,620.51	31	33
South Atlantic (South):																	
Florida	288.70	.....	0.80	.....	727.28	1,016.78	50	43	342.20	.....	0.80	105.00	.....	872.72	1,320.72	41	35
Georgia	285.00	309.57	0.25	.....	681.83	1,276.65	35	48	560.00	309.57	0.25	25.00	.....	818.18	1,713.00	23	31
North Carolina	555.00	246.87	0.50	.....	818.19	1,620.56	16	16	967.50	246.87	0.50	.....	.....	981.81	2,196.68	10	9
South Carolina	314.00	.....	1.50	.....	727.28	1,155.98	31	40	314.00	.....	1.50	100.00	.....	872.72	1,601.42	32	41
East North Central:																	
Illinois	1,176.00	282.31	15.50	.....	681.83	2,155.64	3	5	1,176.00	282.31	15.50	25.00	.....	818.18	2,316.99	5	7
Indiana	410.50	319.85	0.50	.....	727.28	1,458.13	23	34	410.50	319.85	0.50	24.00	.....	872.72	1,627.57	30	38
Michigan	490.00	.....	1.00	.....	636.37	1,127.37	44	35	490.00	.....	1.00	50.00	.....	763.63	1,304.63	43	39
Ohio	429.60	.....	.....	750.00	636.37	1,815.97	10	6	429.60	.....	.....	30.00	900.00	763.63	2,123.23	11	6
Wisconsin	697.00	.....	.....	.....	636.37	1,333.37	32	20	697.00	.....	.....	20.00	.....	763.63	1,480.63	39	28
West North Central:																	
Iowa	915.00	.....	.....	.....	727.28	1,642.28	14	7	915.00	.....	.....	6.00	.....	872.72	1,793.72	19	12
Kansas	720.00	504.60	10.00	.....	727.28	1,961.88	6	11	720.00	504.60	.....	10.00	.....	872.72	2,107.32	12	21
Minnesota	720.55	.....	.....	.....	636.37	1,356.92	30	18	720.55	.....	.....	15.00	.....	763.63	1,499.18	37	27
Missouri	608.00	345.96	1.00	.....	636.37	1,591.33	18	25	608.00	345.96	1.00	25.00	.....	763.63	1,743.59	22	32
Nebraska	587.00	353.27	0.50	.....	772.74	1,713.51	12	17	587.00	353.27	0.50	15.00	.....	927.27	1,883.04	18	24
North Dakota	681.00	.....	1.00	.....	636.37	1,318.37	34	21	691.00	.....	1.00	45.00	.....	763.63	1,500.63	35	26
South Dakota	377.00	.....	625.50	.....	636.37	1,638.87	15	8	377.00	.....	0.50	625.00	.....	763.63	1,766.13	20	13
East South Central:																	
Alabama	281.00	146.06	.....	.....	727.28	1,154.34	40	44	671.00	146.06	.....	.....	.....	872.72	1,689.78	26	22
Kentucky	609.00	148.40	.....	.....	1,000.01	1,757.41	11	9	609.00	148.40	.....	.....	.....	1,199.99	1,957.39	15	11
Mississippi	372.50	241.90	1.00	.....	909.10	1,524.50	20	22	567.50	241.90	14.00	.....	.....	1,090.90	1,914.30	17	18
Tennessee	650.75	.....	.....	.....	727.28	1,378.03	28	15	600.75	.....	.....	27.50	.....	872.72	1,700.97	24	16
West South Central:																	
Arkansas	477.00	202.35	0.50	.....	772.74	1,452.59	24	24	477.00	116.12	0.50	5.00	.....	927.27	1,525.89	34	30
Louisiana	390.00	.....	0.50	.....	727.28	1,117.78	45	36	770.00	.....	0.50	10.00	.....	872.72	1,653.22	28	19
Oklahoma	522.30	.....	3.00	.....	590.92	1,116.22	46	37	522.30	.....	3.00	5.00	.....	709.09	1,239.39	48	43
Texas	510.60	268.77	1.00	.....	590.92	1,371.29	29	38	510.60	268.71	1.00	11.00	.....	709.09	1,500.40	36	44
Mountain:																	
Arizona	192.25	257.72	.....	.....	636.97	1,086.94	47	50	192.25	257.72	2.00	1,167.75	.....	763.63	2,383.35	3	5
Colorado	33.00	229.09	0.20	1,446.00	636.37	2,344.66	2	2	33.00	229.09	0.20	.....	1,735.20	763.63	2,761.12	2	2
Idaho	103.50	.....	1.00	1,785.00	.....	1,889.50	7	4	103.50	.....	1.00	.....	2,142.00	.....	2,245.50	8	4
Montana	377.25	624.21	.....	.....	818.19	1,819.65	9	28	377.25	624.21	.....	278.58	.....	981.81	2,261.85	7	20
Nevada	103.00	158.00	336.00	.....	545.46	1,142.46	42	46	103.00	491.00	.....	3.00	.....	654.54	1,251.54	47	51
New Mexico	75.50	.....	1.40	705.50	636.37	1,418.77	27	14	75.50	.....	1.40	.....	846.60	763.63	1,687.13	27	17
Utah	330.00	464.99	1.75	.....	637.37	1,434.11	26	47	330.00	464.99	1.75	.....	.....	763.63	1,560.37	33	48
Wyoming	60.00	229.09	10.50	1,375.00	.....	1,674.59	13	13	60.00	229.09	0.50	10.00	1,650.00	.....	1,949.59	16	15
Pacific:																	
California	324.00	.....	213.00	.....	636.37	1,173.37	38	30	324.00	.....	213.00	700.65	.....	763.63	2,001.28	14	8
Oregon	145.00	.....	5.00	2,325.00	.....	2,475.00	1	1	145.00	.....	5.00	2,750.00	.....	.....	2,940.00	1	1
Washington	466.40	.....	271.00	.....	818.19	1,555.59	19	10	466.40	.....	271.00	41.00	.....	981.81	1,760.21	21	14
Other Areas:																	
Alaska	120.00	264.46	25.00	.....	727.28	1,136.74	43	49	120.00	264.46	.....	35.00	.....	872.72	1,292.18	45	49
Hawaii	306.00	.....	7.00	.....	454.55	767.55	51	51	306.00	.....	1.00	45.00	.....	545.45	897.45	51	50
Average 1/	\$428.61	\$327.77	\$40.79	\$1,301.93	\$723.45	\$1,477.93			\$474.97	\$336.91	\$15.63	\$93.02	\$1,562.31	\$868.08	\$1,747.79		

1/ The average fee has been computed in each category on the basis of States that levy a tax in the category.

TABLE 16.—STATE ROAD-USER AND PERSONAL PROPERTY TAXES ON A DIESEL-POWERED, FIVE-AXLE TRACTOR-SEMITRAILER COMBINATION,
72,000 POUNDS GROSS VEHICLE WEIGHT (No. 13)

STATE	PRIVATE OPERATION							CONTRACT CARRIER										
	REGIS- TRATION FEE	PROPERTY TAX	OTHER TAXES AND FEES	MILEAGE OR TON- MILE TAX	DIESEL FUEL TAX	TOTAL	RANK OF STATE		REGIS- TRATION FEE	PROPERTY TAX	OTHER TAXES AND FEES	CARRIER TAXES AND FEES	MILEAGE OR TON- MILE TAX	DIESEL FUEL TAX	TOTAL	RANK OF STATE		
							TOTAL FEES AND TAXES	TOTAL, EXCL. PROP. TAX								TOTAL FEES AND TAXES	TOTAL, EXCL. PROP. TAX	
New England:																		
Connecticut	\$555.00	\$1,104.27	.....	.....	\$1,428.60	\$3,087.87	5	23	\$555.00	\$1,104.27	.....	\$10.00	.....	\$1,428.60	\$3,097.87	7	27
Maine	605.00	413.10	\$0.20	.....	1,285.74	2,304.04	22	26	605.00	413.10	\$0.20	10.00	.....	1,285.74	2,314.04	24	31
Massachusetts	390.00	765.10	1.00	.....	1,071.45	2,227.55	24	47	390.00	765.10	1.00	10.00	.....	1,071.45	2,237.55	26	48
New Hampshire	432.50	261.83	0.60	.....	1,285.74	1,980.67	32	30	432.50	261.83	0.60	3.00	.....	1,285.74	1,983.67	38	35
Rhode Island	410.00	690.00	0.20	.....	1,142.88	2,243.08	23	40	820.00	690.00	0.20	7.00	.....	1,142.88	2,660.08	16	29
Vermont	1,659.30	.....	.....	.....	.....	1,659.30	44	34	1,659.30	.....	.....	.....	.....	.....	1,659.30	45	41
Middle Atlantic:																		
New Jersey	544.10	.....	2.00	.....	1,142.88	1,688.98	43	32	544.10	.....	2.00	3.00	.....	1,142.88	1,691.98	44	38
New York	519.00	.....	0.50	\$1,526.70	1,428.60	3,474.80	3	3	519.00	.....	0.50	.....	\$1,526.70	1,428.60	3,474.80	4	3
Pennsylvania	560.00	.....	0.60	.....	1,142.88	1,703.48	40	31	560.00	.....	0.60	2.00	.....	1,142.88	1,705.48	43	37
South Atlantic (North):																		
Delaware	383.40	.....	.....	.....	1,142.88	1,526.28	49	42	383.40	.....	.....	.....	.....	1,142.88	1,526.28	50	46
District of Columbia	393.00	.....	6.00	.....	1,142.88	1,541.88	48	41	393.00	.....	6.00	.....	.....	1,142.88	1,541.88	49	45
Maryland	455.00	.....	.....	.....	1,285.74	1,740.74	37	29	455.00	.....	.....	1.00	.....	1,285.74	1,741.74	41	34
Virginia	662.00	629.51	2.00	.....	1,571.46	2,864.97	11	13	872.00	629.51	.....	2.00	.....	1,571.46	3,074.97	8	15
West Virginia	572.50	353.15	1.00	.....	1,214.31	2,140.96	26	28	572.50	353.15	1.00	29.63	.....	1,214.31	2,170.59	30	32
South Atlantic (South):																		
Florida	350.30	.....	0.80	.....	1,142.88	1,493.98	50	43	403.80	.....	0.80	105.00	.....	1,142.88	1,652.48	46	42
Georgia	385.00	468.49	0.25	.....	1,071.45	1,925.19	35	48	710.00	468.49	0.25	.....	.....	1,071.45	2,250.19	25	33
North Carolina	725.00	359.73	0.50	.....	1,285.74	2,380.97	20	21	1,265.00	369.73	0.50	.....	.....	1,285.74	2,920.97	13	10
South Carolina	464.00	452.40	1.50	.....	1,142.88	2,060.78	29	37	464.00	452.40	1.50	100.00	.....	1,142.88	2,160.78	31	36
East North Central:																		
Illinois	1,492.00	310.14	19.50	.....	1,071.45	2,893.09	10	7	1,492.00	310.14	19.50	25.00	.....	1,071.45	2,918.09	14	8
Indiana	500.50	485.55	0.50	.....	1,142.88	2,129.43	27	35	500.50	485.55	0.50	24.00	.....	1,142.88	2,153.43	33	40
Michigan	590.00	.....	1.00	.....	1,000.02	1,591.02	46	38	590.00	.....	1.00	50.00	.....	1,000.02	1,641.02	47	43
Ohio	605.25	.....	.....	1,400.00	1,000.02	3,005.27	6	5	605.25	.....	.....	30.00	1,400.00	1,000.02	3,035.27	9	6
Wisconsin	962.00	.....	.....	.....	1,000.02	1,962.02	33	24	962.00	.....	.....	20.00	.....	1,000.02	1,982.02	39	28
West North Central:																		
Iowa	1,260.00	.....	.....	.....	1,142.88	2,402.88	19	11	1,260.00	.....	.....	6.00	.....	1,142.88	2,408.88	23	16
Kansas	1,070.00	747.04	10.00	.....	1,142.88	2,969.92	8	14	1,070.00	747.04	.....	10.00	.....	1,142.88	2,969.92	10	19
Minnesota	1,062.85	.....	.....	.....	1,000.02	2,062.87	28	15	1,062.85	.....	.....	15.00	.....	1,000.02	2,077.87	35	22
Missouri	1,008.00	443.61	1.00	.....	1,000.02	2,452.63	16	22	1,008.00	443.61	1.00	25.00	.....	1,000.02	2,477.63	20	24
Nebraska	812.00	610.68	0.50	.....	1,214.31	2,637.49	12	18	812.00	610.68	0.50	15.00	.....	1,214.31	2,652.49	17	23
North Dakota	961.00	.....	1.00	.....	1,000.02	1,962.02	34	25	971.00	.....	1.00	45.00	.....	1,000.02	2,017.02	37	26
South Dakota	707.00	.....	830.50	.....	1,000.02	2,537.52	14	8	707.00	.....	0.50	830.00	.....	1,000.02	2,537.52	19	11
East South Central:																		
Alabama	346.00	213.73	.....	.....	1,142.88	1,702.61	41	44	801.00	213.73	.....	.....	.....	1,142.88	2,157.61	32	30
Kentucky	771.00	269.50	.....	.....	1,571.46	2,611.96	13	12	771.00	269.50	.....	.....	.....	1,571.46	2,611.96	18	17
Mississippi	608.50	443.19	1.00	.....	1,428.60	2,481.29	15	17	831.50	443.19	14.00	.....	.....	1,428.60	2,717.29	15	18
Tennessee	875.75	.....	.....	.....	1,142.88	2,018.63	31	19	1,035.75	.....	.....	22.50	.....	1,142.88	2,201.13	27	20
West South Central:																		
Arkansas	802.00	292.45	0.50	.....	1,214.31	2,309.26	21	20	802.00	176.28	0.50	5.00	.....	1,214.31	2,198.09	28	25
Louisiana	490.00	.....	0.50	.....	1,142.88	1,633.38	45	36	970.00	.....	0.50	10.00	.....	1,142.88	2,123.38	34	21
Oklahoma	652.30	.....	3.00	.....	928.59	1,583.89	47	39	652.30	.....	3.00	5.00	.....	928.59	1,588.89	44	24
Texas	735.60	379.29	1.00	.....	928.59	2,044.48	30	33	735.60	399.29	1.00	11.00	.....	928.59	2,075.48	36	39
Mountain:																		
Arizona	304.50	391.24	.....	.....	1,000.02	1,695.76	42	50	304.50	391.24	.....	1,815.23	.....	1,000.02	3,510.99	3	5
Colorado	33.00	347.77	0.20	2,660.70	1,000.02	4,041.69	1	2	33.00	347.77	0.20	.....	2,660.70	1,000.02	4,041.69	1	2
Idaho	103.50	.....	1.00	3,363.50	.....	3,468.00	4	4	103.50	.....	1.00	.....	3,363.50	.....	3,468.00	5	4
Montana	771.00	947.22	.....	.....	1,285.74	3,003.96	7	16	771.00	947.22	.....	427.04	.....	1,285.74	3,431.00	6	12
Nevada	131.00	239.00	498.00	.....	857.16	1,725.16	39	45	131.00	239.00	.....	498.00	.....	857.16	1,725.16	42	47
New Mexico	75.50	.....	1.40	1,369.90	1,000.02	2,446.82	17	9	75.50	.....	1.40	.....	1,369.90	1,000.02	2,446.82	22	14
Utah	465.00	706.49	1.75	.....	1,000.02	2,173.26	25	46	465.00	706.49	1.75	.....	.....	1,000.02	2,173.26	29	49
Wyoming	60.00	347.77	10.50	2,520.00	.....	2,938.27	9	6	60.00	347.77	0.50	10.00	2,520.00	.....	2,938.27	11	9
Pacific:																		
California	530.00	.....	320.00	.....	1,000.02	1,850.02	36	27	530.00	.....	320.00	1,087.94	.....	1,000.02	2,937.96	12	7
Oregon	185.00	.....	5.00	3,850.00	.....	4,040.00	2	1	185.00	.....	5.00	.....	3,850.00	.....	4,040.00	2	1
Washington	763.05	.....	359.00	.....	1,285.74	2,407.79	18	10	763.05	.....	359.00	51.00	.....	1,285.74	2,458.79	21	13
Other Areas:																		
Alaska	170.00	401.47	25.00	.....	1,142.88	1,739.35	38	49	170.00	401.47	.....	55.00	.....	1,142.88	1,769.35	40	50
Hawaii	389.25	.....	7.00	.....	714.30	1,110.55	51	51	389.25	.....	1.00	54.00	.....	714.30	1,158.55	51	51
Average 1/	595.25	484.58	55.68	2,384.40	1,136.80	2,268.19			651.45	481.02	22.52	143.01	2,384.40	1,136.80	2,402.15			

1/ The average fee has been computed in each category on the basis of States that levy a tax in the category.

TABLE 17.—STATE ROAD-USER AND PERSONAL-PROPERTY TAXES ON A DIESEL POWERED, FIVE-AXLE TRACTOR-SEMITRAILER AND FULL TRAILER COMBINATION, 72,000 POUNDS GROSS VEHICLE WEIGHT (No. 14)

STATE	PRIVATE OPERATION								CONTRACT CARRIER								
	REGIS- TRATION FEE	PROPERTY TAX	OTHER TAXES AND FEES	MILEAGE OR TON- MILE TAX	DIESEL FUEL TAX	TOTAL	RANK OF STATE		REGIS- TRATION FEE	PROPERTY TAX	OTHER TAXES AND FEES	CARRIER TAXES AND FEES	MILEAGE OR TON- MILE TAX	DIESEL FUEL TAX	TOTAL	RANK OF STATE	
							TOTAL FEES AND TAXES	TOTAL, EXCL. PROP. TAXES								TOTAL FEES AND TAXES	TOTAL, EXCL. PROP. TAXES
South Atlantic (North):																	
Delaware	\$398.40	.....	.....	.....	\$1,306.16	\$1,704.56	28	23	\$398.40	.....	.....	.....	.....	\$1,306.16	\$1,704.56	28	24
Maryland	495.00	.....	.....	.....	1,469.43	1,964.43	21	18	495.00	.....	\$1.00	.....	.....	1,469.43	1,965.43	24	21
East North Central:																	
Illinois	1,560.00	\$411.49	\$19.50	.....	1,224.53	3,215.52	8	6	1,560.00	\$411.49	19.50	\$25.00	.....	1,224.53	3,240.52	9	8
Indiana	670.75	503.47	0.50	.....	1,306.16	2,480.88	16	17	670.75	503.47	0.50	24.00	.....	1,306.16	2,504.88	16	20
Michigan	605.00	.....	1.00	.....	1,142.89	1,748.89	26	21	605.00	.....	1.00	50.00	.....	1,142.89	1,798.89	26	22
Ohio	568.80	.....	.....	\$2,000.00	1,142.89	3,711.69	4	4	568.80	.....	.....	30.00	\$2,000.00	1,142.89	3,741.69	6	4
West North Central:																	
Kansas	1,090.00	816.64	10.00	.....	1,306.16	3,222.80	7	11	1,090.00	816.64	.....	10.00	.....	1,306.16	3,222.80	10	15
Missouri	1,015.50	482.67	1.50	.....	1,142.89	2,642.56	12	15	1,015.50	482.67	1.50	25.00	.....	1,142.89	2,667.56	14	18
Nebraska	813.50	660.52	0.75	.....	1,387.80	2,862.57	9	13	813.50	660.52	0.75	15.00	.....	1,387.80	2,877.57	11	16
North Dakota	961.00	.....	1.00	.....	1,142.89	2,104.89	18	16	981.00	.....	1.00	45.00	.....	1,142.89	2,169.89	21	19
South Dakota	597.75	.....	745.75	.....	1,142.89	2,486.39	15	9	597.75	.....	0.75	745.00	.....	1,142.89	2,486.39	17	12
East South Central:																	
Kentucky	611.00	302.40	15.00	.....	1,795.97	2,724.37	11	10	611.00	302.40	15.00	.....	.....	1,795.97	2,724.37	13	14
West South Central:																	
Arkansas	812.00	329.37	0.50	.....	1,387.80	2,529.67	14	14	812.00	182.79	0.50	5.00	.....	1,387.80	2,388.09	19	17
Louisiana	592.00	.....	0.75	.....	1,306.16	1,898.91	23	20	1,164.00	.....	0.75	10.00	.....	1,306.16	2,480.91	18	13
Oklahoma	673.45	.....	4.50	.....	1,061.26	1,739.21	27	22	673.45	.....	4.50	5.00	.....	1,061.26	1,744.21	27	23
Texas	545.40	400.78	1.50	.....	1,061.26	2,008.94	19	25	545.40	400.78	1.50	11.00	.....	1,061.26	2,019.94	22	26
Mountain:																	
Arizona	249.15	405.67	.....	.....	1,142.89	1,797.71	25	28	249.15	405.67	.....	2,320.40	.....	1,142.89	4,118.11	3	5
Colorado	42.00	360.61	0.20	3,363.84	1,142.89	4,909.54	1	2	42.00	360.61	0.20	.....	3,363.84	1,142.89	4,909.54	1	2
Idaho	106.00	.....	1.50	3,844.00	.....	3,951.50	3	3	106.00	.....	1.50	.....	3,844.00	.....	3,951.50	4	3
Montana	794.00	984.01	.....	.....	1,469.43	3,247.44	6	12	794.00	984.01	.....	543.23	.....	1,469.43	3,790.67	5	9
Nevada	140.00	248.00	435.00	.....	979.62	1,802.62	24	27	140.00	248.00	.....	435.00	.....	979.62	1,802.62	25	28
New Mexico	75.50	.....	1.60	1,565.60	1,142.89	2,735.59	10	7	75.50	.....	1.60	.....	1,565.60	1,142.89	2,785.59	12	10
Utah	470.00	731.91	27.00	.....	1,142.89	2,371.80	17	24	470.00	731.91	27.00	.....	.....	1,142.89	2,371.80	20	25
Wyoming	90.00	360.61	10.75	2,880.00	.....	3,341.36	5	5	90.00	360.61	0.75	10.00	2,880.00	.....	3,341.36	7	7
Pacific:																	
California	430.00	.....	334.00	.....	1,142.89	1,906.89	22	19	430.00	.....	334.00	1,391.04	.....	1,142.89	3,297.93	8	6
Oregon	180.00	.....	7.50	4,400.00	.....	4,587.50	2	1	180.00	.....	7.50	.....	4,400.00	.....	4,587.50	2	1
Washington	752.15	.....	357.00	.....	1,469.43	2,578.58	13	8	752.15	.....	357.00	51.00	.....	1,469.43	2,629.58	15	11
Other Areas:																	
Alaska	230.00	416.27	25.00	.....	1,306.16	1,977.43	20	26	230.00	416.27	.....	55.00	.....	1,306.16	2,007.43	23	27
Hawaii	417.61	.....	10.50	.....	816.35	1,244.46	29	29	417.61	.....	1.50	63.00	.....	816.35	1,298.46	29	29
Average 1/	\$551.24	\$494.29	\$83.85	\$3,008.91	\$1,233.95	\$2,605.13			\$571.65	\$484.52	\$36.75	\$267.10	\$3,008.91	\$1,233.95	\$2,780.34		

1/ The average fee has been computed in each category on the basis of States that levy a tax in the category.

TABLE 18.—STATE ROAD-USER AND PERSONAL PROPERTY TAXES ON A DIESEL-POWERED, FIVE-AXLE TRUCK AND FULL TRAILER COMBINATION, 76,000 POUNDS GROSS VEHICLE WEIGHT (No. 15)

STATE	PRIVATE OPERATION								CONTRACT CARRIER								
	REGIS- TRATION FEE	PROPERTY TAX	OTHER TAXES AND FEES	MILEAGE OR TON- MILE TAX	DIESEL FUEL TAX	TOTAL	RANK OF STATE		REGIS- TRATION FEE	PROPERTY TAX	OTHER TAXES AND FEES	CARRIER TAXES AND FEES	MILEAGE OR TON MILE TAX	DIESEL FUEL TAX	TOTAL	RANK OF STATE	
							TOTAL FEES AND TAXES	TOTAL, EXCL. PROP. TAXES								TOTAL FEES AND TAXES	TOTAL, EXCL. PROP. TAXES
East North Central:																	
Michigan	\$640.00	.....	\$1.00	.....	\$1,272.74	\$1,913.74	16	12	\$640.00	.....	\$1.00	\$50.00	.....	\$1,272.74	\$1,963.74	16	13
Ohio	498.80	.....	.....	\$2,000.00	1,272.74	3,771.54	5	4	498.80	.....	.....	20.00	\$2,000.00	1,272.74	3,791.54	6	4
West North Central:																	
Nebraska	872.00	\$915.37	0.50	.....	1,545.47	3,333.34	7	9	872.00	\$915.37	0.50	15.00	.....	1,545.47	3,348.34	9	12
West South Central:																	
Louisiana	530.00	.....	0.50	.....	1,454.56	1,985.06	14	11	1,050.00	.....	0.50	10.00	.....	1,454.56	2,515.06	13	11
Mountain:																	
Arizona	240.40	611.66	.....	.....	1,272.74	2,124.80	13	16	240.40	611.66	.....	2,219.85	.....	1,272.74	4,344.65	4	5
Colorado	33.00	543.70	0.20	3,077.23	1,272.74	4,926.87	1	2	33.00	543.70	0.20	.....	3,077.23	1,272.74	4,926.87	1	2
Idaho	103.50	.....	1.00	4,212.00	.....	4,316.50	3	3	103.50	.....	1.00	.....	4,212.00	4,316.50	5	3	
Montana	883.50	1,778.41	.....	.....	1,636.38	4,298.29	4	8	883.50	1,778.41	.....	520.11	.....	1,636.38	4,818.40	2	8
Nevada	112.00	375.00	390.00	.....	1,090.92	1,967.92	15	15	112.00	375.00	.....	390.00	.....	1,090.92	1,967.92	15	16
New Mexico	75.50	.....	1.40	1,605.60	1,272.74	2,955.24	8	6	75.50	.....	1.40	.....	1,605.60	1,272.74	2,955.24	10	9
Utah	525.00	1,103.69	26.75	.....	1,272.74	2,928.18	9	13	525.00	1,103.69	26.75	.....	.....	1,272.74	2,928.18	11	14
Wyoming	60.00	543.70	10.50	3,040.00	.....	3,654.20	6	5	60.00	543.70	0.50	10.00	3,040.00	.....	3,654.20	7	7
Pacific:																	
California	435.00	.....	501.00	.....	1,272.74	2,208.74	12	10	435.00	.....	501.00	1,330.71	.....	1,272.74	3,539.45	8	6
Oregon	195.00	.....	5.00	4,520.00	.....	4,720.00	2	1	195.00	.....	.....	5.00	4,520.00	.....	4,720.00	3	1
Washington	862.25	.....	363.00	.....	1,636.38	2,861.63	10	7	862.25	.....	363.00	51.00	.....	1,636.38	2,912.63	12	10
Other Areas:																	
Alaska	170.00	627.65	25.00	.....	1,454.56	2,277.21	11	14	170.00	627.65	.....	55.00	.....	1,454.56	2,307.21	14	15
Hawaii	333.47	.....	7.00	.....	909.10	1,249.57	17	17	333.47	.....	1.00	56.00	.....	909.10	1,299.57	17	17
Average 1/	\$386.44	\$812.40	\$95.20	\$3,075.81	\$1,331.18	\$3,088.99			\$417.02	\$812.40	\$81.53	\$364.05	\$3,075.81	\$1,331.18	\$3,312.32		

1/ The average fee has been computed for each category on the basis of States that levy a tax in that category.

TABLE 19.—STATE MOTOR-VEHICLE INSPECTION PROGRAMS

State <u>1/</u>	Frequency of inspection			Fee per inspection	State portion of fee
	Periodic <u>2/</u>	Random or spot	No inspec- tion required		
New England:					
Connecticut	-	-	X	-	-
Maine	Semiannual	-	-	\$1.00	\$0.10
Massachusetts	Semiannual (4/1-5/15; 9/1-10/15)	-	-	1.00	-
New Hampshire	Semiannual	-	-	<u>3/</u> 4.00	0.15
Rhode Island	Annual (May through July)	-	-	1.00	0.10
Vermont	Semiannual	-	-	<u>3/</u> 3.00	-
Middle Atlantic:					
* New Jersey	Annual	-	-	<u>4/</u> 1.00	-
New York	Annual	-	-	3.00	0.25
Pennsylvania	Semiannual (quarterly periods)	-	-	<u>3/</u> 4.50	0.15
South Atlantic (North):					
* Delaware	Annual	-	-	<u>4/</u>	-
* District of Columbia	Annual	-	-	3.00	3.00
Maryland	-	-	<u>5/</u>	<u>3/</u> 6.50	-
Virginia	Semiannual	-	-	2.00	-
West Virginia	Annual	-	-	3.50	0.50
South Atlantic (South):					
Florida	Annual	-	-	3.00	0.40
Georgia	Annual	-	-	3.00	0.25
North Carolina	Annual	-	-	2.00	0.25
South Carolina	Annual	-	-	1.75	0.25
East North Central:					
* Illinois	Semiannual <u>6/</u>	-	-	<u>6/</u>	<u>6/</u>
Indiana	Annual	-	-	2.50	0.50
Michigan	-	X	-	-	-
Ohio	-	X	-	-	-
Wisconsin	-	X	-	-	-
West North Central:					
Iowa	-	-	X	-	-
Kansas	-	-	X	-	-
Minnesota	-	X	-	-	-
Missouri	Annual	-	-	2.50	0.50
Nebraska	Annual	-	-	2.00	0.25
North Dakota	-	X	-	-	-
South Dakota	Annual	-	-	3.00	0.25
East South Central:					
Alabama	-	-	X	-	-
Kentucky	Annual	-	-	2.00	0.25
Mississippi	Annual (January-March)	-	-	2.50	0.50
Tennessee	-	-	X	-	-
West South Central:					
Arkansas	Annual	-	-	1.75	0.50
Louisiana	Annual	-	-	1.00	0.25
Oklahoma	Annual	-	-	2.00	0.50
Texas	Annual	-	-	2.00	0.50
Mountain:					
Arizona	-	-	X	-	-
Colorado	Semiannual	-	-	1.50	0.10
Idaho	Annual	-	-	2.00	0.50
Montana	-	-	X	-	-
Nevada	-	-	X	-	-
New Mexico	Semiannual (even months)	-	-	1.00	0.10
Utah	Annual	-	-	3.25	0.25
Wyoming	Annual	-	-	2.00	0.25
Pacific:					
California	-	X	-	-	-
Oregon	-	X	-	-	-
Washington	-	X	-	-	-
Other Areas:					
Alaska	-	-	X	-	-
Hawaii	Annual or semiannual <u>7/</u>	-	-	3.50	0.50

1/ Asterisk indicates State owned and operated inspection stations. In other States the stations are State-designated and supervised.

2/ Unless otherwise indicated, inspections are performed year round.

3/ Average; specific fee not established by law.

4/ Included in registration fee.

5/ Inspection required to transfer title of used car.

6/ Inspection is for trucks only. Rate is \$3.50 per single-wheel axle; \$4.00 per dual-wheel axle, with entire fee going to the State.

7/ Annual for vehicles 10 years of age or less, semiannual for others.

