



ROAD-USER AND PROPERTY TAXES

ON SELECTED MOTOR VEHICLES, 1960

**UNITED STATES DEPARTMENT OF COMMERCE
BUREAU OF PUBLIC ROADS**



VERY LIGHT
PASSENGER CAR

No. 1



MEDIUMWEIGHT
PASSENGER CAR

No. 2



HEAVYWEIGHT
PASSENGER CAR

No. 3



5,000-POUND
PICKUP TRUCK

No. 4



15,000-POUND
STAKE TRUCK

No. 5



19,000-POUND
VAN TRUCK

No. 6



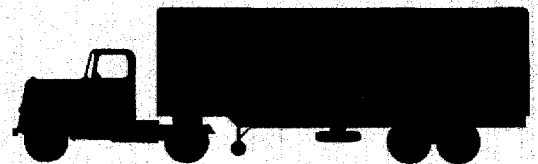
40,000-POUND
3-AXLE DUMP TRUCK

No. 7



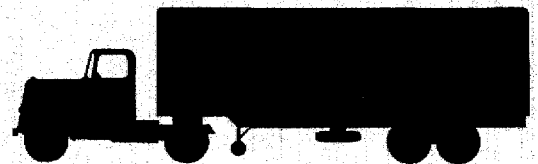
40,000-POUND
3-AXLE TRACTOR-SEMITRAILER

No. 8



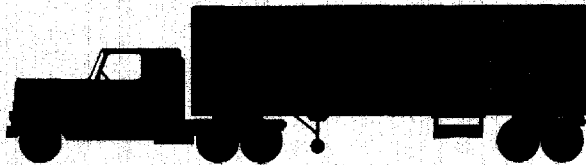
55,000-POUND 4-AXLE TRACTOR-SEMITRAILER
GASOLINE-POWERED

No. 9



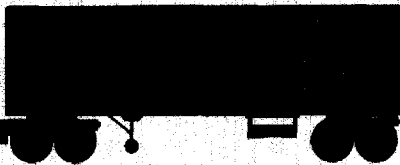
DIESEL-POWERED

No. 10



62,000-POUND 5-AXLE TRACTOR-SEMITRAILER
GASOLINE-POWERED

No. 11



DIESEL-POWERED

No. 12



76,000-POUND DIESEL-POWERED
5-AXLE TRACTOR-SEMITRAILER AND FULL TRAILER

No. 13

ROAD-USER AND PROPERTY TAXES ON SELECTED MOTOR VEHICLES, 1960

by the Division of Highway Planning
Office of Research

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U.S. DEPARTMENT OF COMMERCE

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The Selected Vehicles:

Road-user and personal-property taxes in each State, and rank of State

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ROAD-USER AND PROPERTY TAXES ON SELECTED MOTOR VEHICLES, 1960

Introduction

As private industry must keep the relation of costs and sales prices under constant surveillance, so must public bodies continuously endeavor to supply needed facilities and levy the burden of their costs equitably. Almost alone among public functions, highways are supported primarily by the levy of direct charges on their users, and these charges are substantially in proportion to the amount of use. It was the purpose of this study to supply basic data on road-user taxes as of January 1, 1960, and to show to the extent possible the relation of road-user taxes to property taxes levied on motor vehicles. In so doing, the study gives both direct measurement of the impact of the taxes on different vehicles, and helps in placing these taxes in proper perspective. The objective was measurement of payments, and it is not intended to assess the merits of the taxes imposed on motor vehicles, nor to indicate support for or opposition to any tax policy.

Some users of similar, earlier studies have made the unwarranted assumptions that the vehicles were selected because they were typical, or that the amounts and circumstances of their use were "average." It is therefore emphasized at the outset that the vehicles and operating factors in this study were selected to illustrate the types, ranges, and magnitudes of State road-user taxes. The vehicles are types in common use, but are not intended to be considered "average," and although the assumed amounts and conditions of their use are believed to be well within reasonable expectancy for such vehicles, they are not intended to be averages.

It appears probable that there will be more than 100 million vehicles in use by 1975, if highway capacity can be expanded to meet traffic needs increasing commensurately with the normal growth of the economy. The money necessary to do this will come primarily from direct taxes on highway users, and it may be anticipated that road-user taxes and their application will remain under constant surveillance as to the adequacy of yield, as well as to their equitability among types of vehicles, geographical areas, and industries, and their effect on highway transportation in relation to other means of transportation.

Road-user tax revenues do, of course, increase in almost direct proportion to the numbers of vehicles and the amount of vehicle use. There are two factors affecting highway financing, however, that are often overlooked. The first of these concerns the quality of the highway itself. The highway user of today demands roads that are safer and smoother; that permit higher speeds with

fewer interruptions than was the case when the simple construction of an all-weather road was the principal need. The user wants roads that transport him quickly and comfortably, and that take his products to market or supply his warehouses with minimum delay. The problem, therefore, is not only to supply highways for a rapidly increasing number of vehicles; it is to supply better, and consequently more expensive, highways.

The second factor concerns the tax rates. The highway administrator must strive to meet the demand for better highways with revenues from taxes that are at fixed rates—so much per gallon of fuel, so much per vehicle unit registration. The family sedan that cost \$800 about 20 years ago now costs four times that much. (Of course, the new one is a better car.) The motor-fuel tax rate has not fared so well. The average State tax rate had increased from 4.0 cents per gallon in 1940 to 5.9 cents per gallon in 1959, but the 5.9-cent rate of 1959 was worth only 2.8 cents in terms of 1940 purchasing power. If the 1940 rate of 4.0 cents per gallon had been increased in keeping with the Department of Labor's "cost-of-living" index, the tax rate would now be 8.4 cents per gallon.

There will probably never be a single, final solution to these problems. The data in this study are presented, not with the thought that they will bring about a "solution" of highway taxation problems satisfactory to proponents of differing taxation or highway policies, but because effective work in tax theory and application requires measurement of the amounts already being collected under existing tax rates. This study is intended to meet that need, and since the search for revenue must give full consideration to the present burden of all direct taxes, the study includes the impact of property taxes on the vehicle owner.

Background of Study

The principal current State road-user revenues are derived from the gasoline tax and from registration fees on motor vehicles, but in some States a relatively low gasoline tax is accompanied by above-average registration fees; in others, high gasoline taxes are accompanied by low registration fees. In Louisiana, as the study shows, a medium weight automobile could be registered for \$3 and the gasoline tax rate was 7 cents; in New Jersey it cost \$15 to register the same automobile, but the gasoline tax was 5 cents. Assuming average travel, the result is that total road-user taxes on an automobile were about the same in the two States.

It is the purpose of this study to provide data that make it possible to compare the

total of direct State road-user taxes and all personal-property taxes on motor vehicles, as well as the yields from the individual levies. Data presented here make possible direct measurement of existing taxes so that comparisons can be made between vehicles, between States, and between different types of service. This is done by showing the amounts of State road-user taxes and all direct personal-property taxes that would be paid in each State during one full year at rates in effect January 1, 1960, for each of a group of vehicles that represent significant points in the tax range.

This study is similar in many respects to its predecessors.¹ The similarity of subject matter and the method of presentation should be advantageous to those who have used the earlier studies and will use this one. It should be noted that the vehicles selected for study differ in some cases from those used in the earlier studies. This reflects recognition of changing legislation governing vehicle registration classifications and weights, which in itself mirrors changing design and usage of motor vehicles.

The methods used and assumptions made in deriving the values presented should be studied carefully in order to avoid misunderstandings. It should not be assumed that the taxes presented in this study were the actual amounts paid on any vehicle to a single State. The precise annual amounts shown in the data would be paid on any actual vehicle only by coincidence, and this is particularly true for the large commercial vehicles.

Consideration was given to reporting tax payments on the basis of ton-miles or vehicle-miles, but this would have gone substantially beyond the limited objectives of the present study. Furthermore, showing the annual taxes for selected vehicles has the following advantages: Such amounts are more readily understood by the interested layman; many of the taxes and fees are levied on an annual basis; and using the same assumptions, the relative positions of the States are the same on either an annual or a vehicle-mile basis.

It is worth noting that the Bureau of Public Roads, pursuant to section 210 of the Highway Revenue Act of 1956, is to report to the Congress in January 1961 the results of an extensive highway cost allocation study, which

¹ *Road-user and property taxes on selected motor vehicles, 1956*, by E. M. Cope and L. L. Liston, PUBLIC ROADS, vol. 29, No. 3, Aug. 1956; *Road-user and property taxes on selected motor vehicles, 1953*, by E. M. Cope and R. W. Meadows, PUBLIC ROADS, vol. 27, No. 7, Apr. 1953; and *State road-user and personal-property taxes on selected motor vehicles, 1950*, by R. W. Meadows and S. F. Bielak, PUBLIC ROADS, vol. 26, No. 2, June 1950.

will cover in detail the various aspects of highway-user tax philosophy and application.

Although there should be no difference between the relative positions of the States when comparing their vehicle taxes on an annual basis or comparing them on a vehicle-mile basis, the annual mileage assumed for the purpose of making the comparison can be important. If the annual mileage assumed is too low, States with relatively large license or other annual fees, but no mileage taxes, are placed in an unfavorable light in comparison with other States that have lower annual fees but do impose mileage taxes. On the other hand, if the assumed mileages are too great, the States with mileage taxes are placed in an unfavorable light when compared with those that depend principally upon high annual fees for the taxation of heavy vehicles.

The Typical Vehicles

The bases for registering motor vehicles vary considerably among the States. As shown in table 1, the most common basis for registering passenger cars was the flat fee with no regard for other factors. Mississippi, in contrast, determined the levy by compounding a fixed fee and factors based on horsepower, gross weight, and vehicle age. The different State bases for passenger-car registration are geographically shown in figure 1, and those for trucks are given in figure 2. State gasoline-tax rates are presented in figure 3, and the States in which motor vehicles were taxed as personal property are shown in figure 4. (Figs. 1-4 appear on p. 4.)

Thirteen vehicles were selected to demonstrate the range and magnitude of State taxes on motor vehicles: Three passenger cars, four single-unit trucks, and six combinations. Their relative sizes and axle arrangements are shown in silhouette on the inside front cover. Descriptions of the vehicles follow:

Passenger cars:

No. 1.—A small imported four-passenger sedan.

No. 2.—A mediumweight sedan, typified by the "big three."

No. 3.—A heavy sedan.

Single-unit trucks:

No. 4.—A pickup truck registered for 5,000 pounds gross weight (commonly called a "½-ton" truck).

No. 5.—A stake truck registered for 15,000 pounds gross weight (commonly called a "1½-ton" truck).

No. 6.—A van truck registered for 19,000 pounds gross weight (commonly called a "2¾-ton" truck).

No. 7.—A tandem-axle dump truck registered for 40,000 pounds gross weight, of the type used for hauling coal, excavation dirt, and building materials.

Combinations:

No. 8.—A three-axle tractor-semitrailer registered for 40,000 pounds gross weight, chosen so that it falls within the maximum length and weight limits of all States.

No. 9.—A four-axle tractor-semitrailer (tandem axles on the semitrailer), gasoline-powered, and registered for 55,000 pounds gross weight (No. 10 is the same vehicle, but with diesel power).

No. 10.—A four-axle tractor-semitrailer (tandem axles on the semitrailer), diesel-powered, and registered for 55,000 pounds gross weight (No. 9 is the same vehicle, but with gasoline power).

No. 11.—A five-axle tractor-semitrailer (tandem axles on both units), diesel-powered, and registered for 62,000 pounds gross weight.

No. 12.—A five-axle tractor-semitrailer (tandem axles on both units), diesel-powered, and registered for 72,000 pounds gross weight.

No. 13.—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 76,000 pounds gross weight.

The very light automobile (No. 1) was included in this study because the American public has in recent years bought large numbers of imported small, lightweight cars. A more recent development, whose long-range impact can only be guessed at, is the advent of the somewhat larger compact car.

The tandem-axle single-unit truck of 40,000 pounds gross weight (No. 7), so familiar in specialized forms such as heavy dump trucks and concrete transit-mixers, could be registered in all States, although until enactment of a law in 1959 it would not have been permitted in the State of Washington, which previously had a flat limitation of 36,000 pounds for trucks with three axles. Because of axle-spacing and axle-load limits, the 40,000-pound single-unit truck was on the borderline of legality in some States with respect to registration and operation, but it has been included in order to show that point in the tax schedules.

The 40,000-pound, three-axle combination (No. 8) is in almost universal use and could be registered and operated in all States.

At the time the similar study for 1956 was made, the four-axle, 50,000-pound combination selected as one of the study vehicles exceeded the maximum weight of 42,000 pounds permitted in Kentucky, although it was legal in all other States. A 1956 change in the Kentucky law, however, increased the State's gross weight limit to 59,640 pounds. It was therefore possible to select a somewhat heavier vehicle, 55,000 pounds, for the present study.

In order to compare taxes on vehicles similar in most respects, except for fuels used, two 55,000 pound, four-axle combinations (Nos. 9 and 10) were included, one with a gasoline engine and the other with a diesel engine.

Table 1.—Basis for registration of passenger cars

FLAT FEE	EMPTY WEIGHT OR SHIPPING WEIGHT			OTHER
FLAT FEE ONLY: Alabama Alaska Arizona California Connecticut Kentucky Louisiana Nebraska Nevada Ohio Oregon Pennsylvania Utah Vermont Virginia Washington Wisconsin Wyoming FLAT FEE BY AGE: Idaho	WEIGHT GROUPS: Delaware Florida Maryland Montana New Jersey North Carolina Tennessee Texas District of Columbia	WEIGHT GROUPS AND HORSEPOWER: Indiana WEIGHT GROUPS AND AGE: Minnesota North Dakota South Dakota PER POUND: Hawaii	100-POUND INTERVALS: Colorado Michigan New York West Virginia 100-POUND INTERVALS AND AGE: New Mexico 100-POUND INTERVALS, VALUE AND AGE: Iowa 500-POUND INTERVALS: Georgia South Carolina	HORSEPOWER GROUPS: Illinois Maine Massachusetts Missouri FACTORY DELIVERED PRICE AND AGE: Oklahoma FLAT FEE, HORSEPOWER, GROSS WEIGHT, AND AGE: 1/ Mississippi
	GROSS WEIGHT			
	WEIGHT GROUPS: New Hampshire Rhode Island	WEIGHT GROUPS AND HORSEPOWER: Arkansas	100-POUND INTERVALS: Kansas	

1/ Mississippi reports that in practice registration is made on the basis of empty rather than gross weight.

The assumption made of a fuel-consumption rate of 4 miles per gallon for the gasoline combination and 5.5 miles per gallon for the diesel combination was arbitrary, but is believed to be reasonable. It is recognized that the difference in the miles-per-gallon rates of any two individual vehicles may fall substantially short of or exceed the assumed differential of 1½ miles per gallon or 37½ percent (which may also be expressed as more than one-fourth saving in fuel). Nine States now impose a higher tax on diesel fuel than on gasoline, and numerous other States are studying such a step with a view to reducing or eliminating the apparent tax advantage of a diesel-powered vehicle.

Diesel power was specified for all of the heavier combinations (Nos. 11-13) since there has been a tendency to replace gasoline power in the larger units where the heavier diesel engine may be most efficiently employed. The 62,000-pound combination (No. 11), a five-axle, diesel-powered tractor-semitrailer combination, 50 feet long, could be operated in 36 of the 48 contiguous States. The 72,000-pound tractor-semitrailer combination (No. 12) was permitted in 16 of the States west of the Mississippi and 8 of the Eastern States. The heaviest, longest combination (No. 13) could operate in eight Western States but in only one in the East. Both Alaska and Hawaii permitted the heaviest vehicles (Nos. 11-13).

It will be noted, in figure 5 (p. 5), as a generalization, that the States in the West permitted larger and heavier vehicles than the States in the East. Ohio was the only State east of Colorado that permitted the 76,000-pound vehicle (No. 13); and the 72,000-pound vehicle (No. 12) was legal in the East only in New York, South Carolina, and Florida, none of which are contiguous. It is worth noting, however, that the toll roads of the Eastern States in most instances do permit the operation of all of the vehicles covered by this study.

In 19 States the registration schedule imposed a higher fee on a three-axle, single-unit 40,000-pound truck than on a three-axle combination. (This was not true, however, in any State that registers a combination as a single unit.) Outstanding examples of this differential were found in Montana and Washington, where the registration fees for a three-axle 40,000-pound truck were \$400 and \$476, respectively, while the total registration fees for the three-axle 40,000-pound combination were \$100 and \$163, respectively.

The inclusion or exclusion of data for a given vehicle in each State was determined solely on the basis of whether the vehicle, as specified would be permitted to register and operate. Some instances were found in which the vehicle or combination might be registered, but could not be operated legally with a full load. Even though they could be registered and might, in some cases, be operated on the highways of the State with slightly lesser gross weights, all such vehicles were omitted from the study. Minor variances of axle spacing were assumed permissible in a

few cases in order to include vehicles that otherwise were within the legal limits.

As shown in figure 6 (p. 5), tractor-semitrailer combinations were registered as single units in about half of the States, while in the remainder tractor-trucks and semitrailers were registered as separate units. In this study, combinations were considered to be registered as single units in those States where the fee for either the tractor or the semitrailer was based on the gross weight or capacity of the combination, even though in most of these States a relatively small fee was also levied on the other unit of the combination.

Specifications and Use Factors

In order to obtain the tax data on a uniform basis in all States, a detailed statement of the specifications of each of the 13 vehicles selected was submitted to the State authorities in the latter part of 1959 for determination of the specific fees and taxes that would be payable on them during a full year under laws existing January 1, 1960. Table 2 (p. 6) gives these specifications, together with the assumed annual mileage traveled, motor fuel consumed, and other factors needed to compute the various taxes. The taxes to be reported were the State road-user levies: 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 1960 were estimated by the State authorities on the basis of 1959 property valuations and tax rates.

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 between 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 impracticable. Obviously, few large combinations travel entirely in one State for a whole year. However, the stipulation of intrastate travel is permissible, even indispensable, when it is remembered that the purpose of the study is to compare tax rates rather than to select the most typical vehicles, or the most probable amount and kind of service or 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 1958. This made 1960 the third year of registration, thus ex-

cluding from the study such nonrecurring taxes as those on sales and titling, and removing the vehicles from the top property-tax brackets.

Because this study was intended to permit comparison of State taxing, the group of taxes imposed by the Federal Government on gasoline, vehicles, tires, and associated products, as well as the annual use tax on vehicles of over 26,000 pounds gross weight, were omitted. The proceeds of these taxes went into the general funds of the United States prior to the enactment of the Highway Revenue Act of 1956. Since that time, the major portion of these revenues has gone into the Highway Trust Fund. The total Federal highway-user tax yield in 1959 was \$3.4 billion, of which \$2.1 billion went into the Highway Trust Fund. The linking of Federal taxes on fuels, vehicles, and associated products with Federal-aid for highways is relatively new, and the rates, at least, are on a temporary basis pending consideration by the Congress of the highway cost allocation study being made by the Bureau of Public Roads. In any case, the exclusion of these Federal taxes has no effect on the comparisons between States of the data presented in this article, since the levies are uniform throughout the Nation.

The data received from the States are presented for the individual selected vehicles in tables 4-14 and figures 11-23 (pp. 13-35). In all of the tables (except table 14) the States are arranged in regional groupings to permit ready comparison of data for each State with those of its neighbors. The figures show graphically the principal groups of taxes, and permit quick comparison between the elements reported and between the States.

The national averages and extremes are shown in table 3 (p. 7). The averages are simple unweighted averages of the totals for all States where the vehicles are permitted. In the case of property taxes, the averages reflect only the States where such taxes are levied. Figure 9 (p. 8) gives a quick, graphic comparison of the low, average, and high annual rates on four of the vehicles covered in the study. (Note the two different vertical scales in the charts.)

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 them 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 comprise such a large portion of the total taxes paid on motor vehicles in some States, that their inclusion 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.

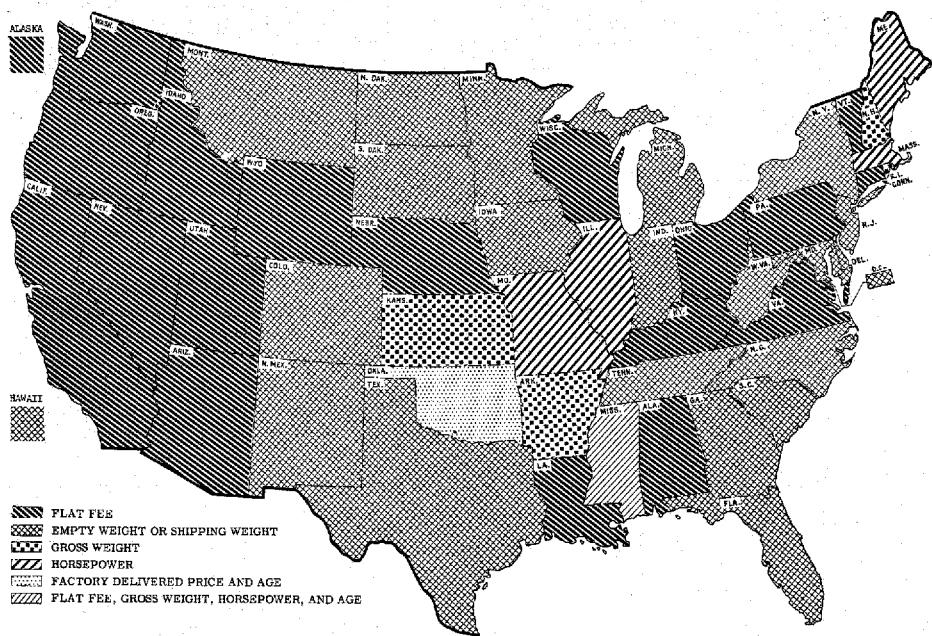


Figure 1.—Passenger-car registration fee basis.

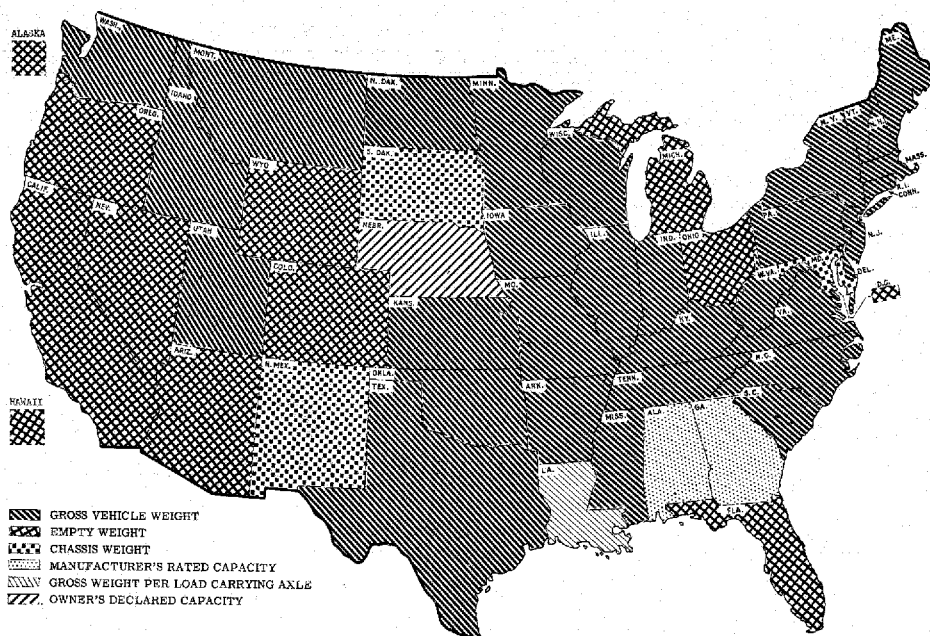


Figure 2.—Truck registration fee basis.

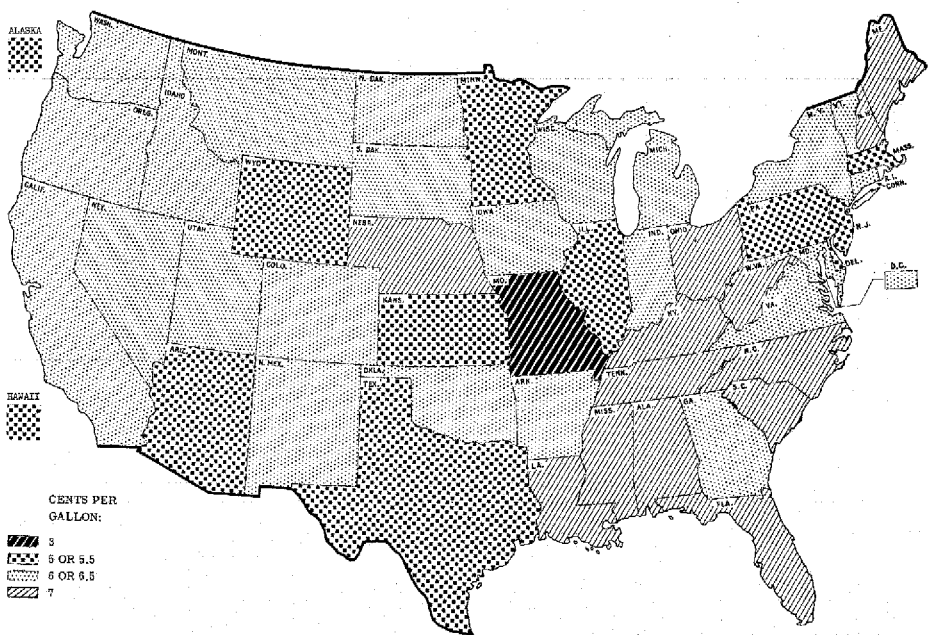


Figure 3.—State gasoline tax rates.

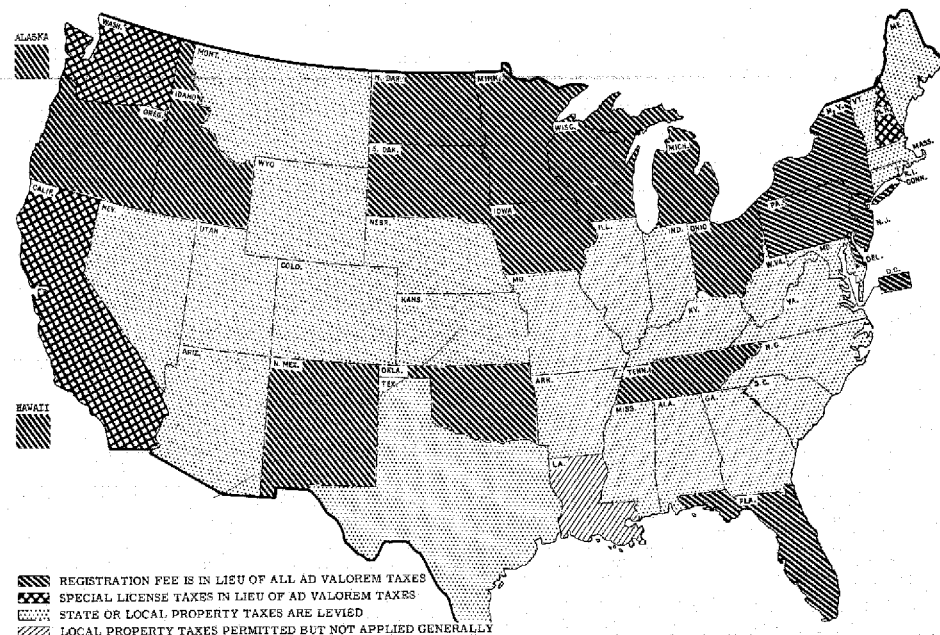


Figure 4.—Application of personal-property taxes to motor vehicles.

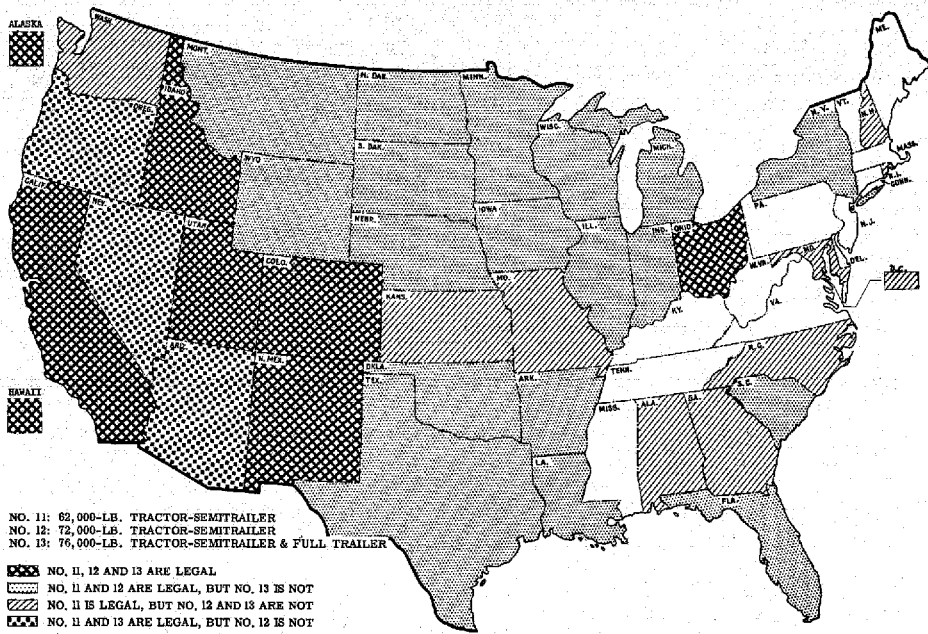


Figure 5.—Legality of heavy combinations.

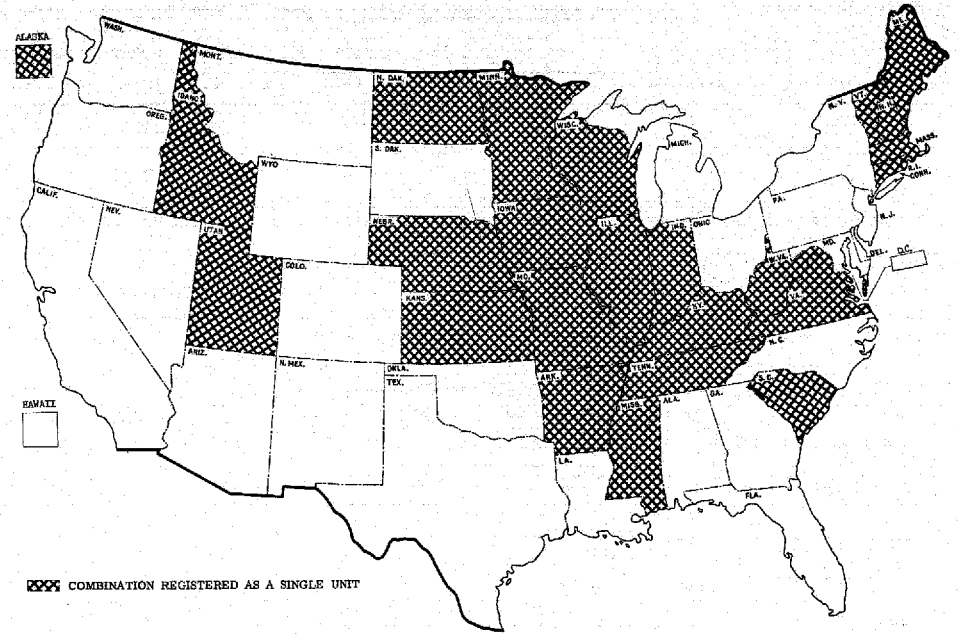


Figure 6.—Registration of tractor-semitrailer as a single unit.

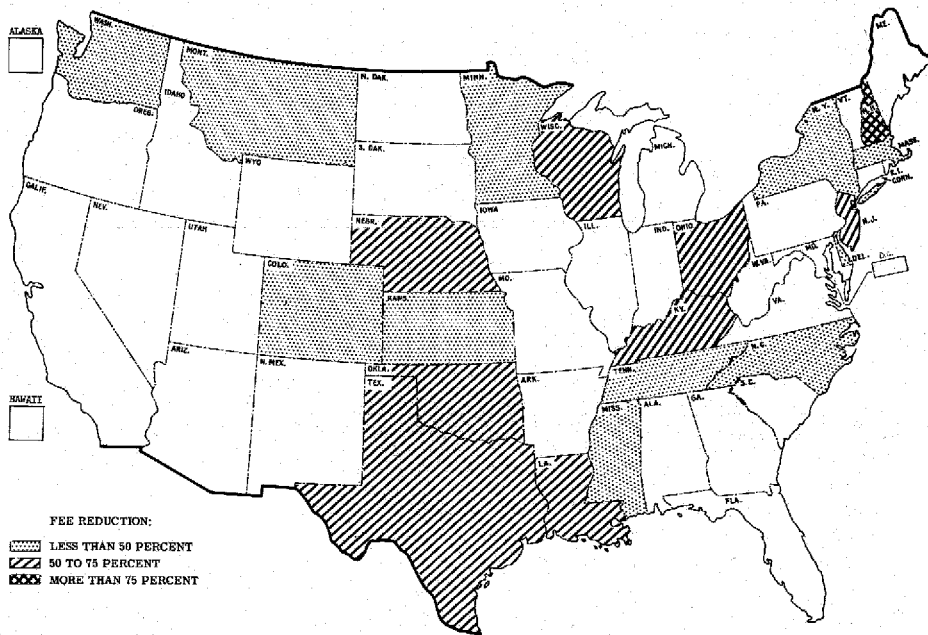


Figure 7.—Reduced registration fees for farm truck (No. 4, pickup truck).

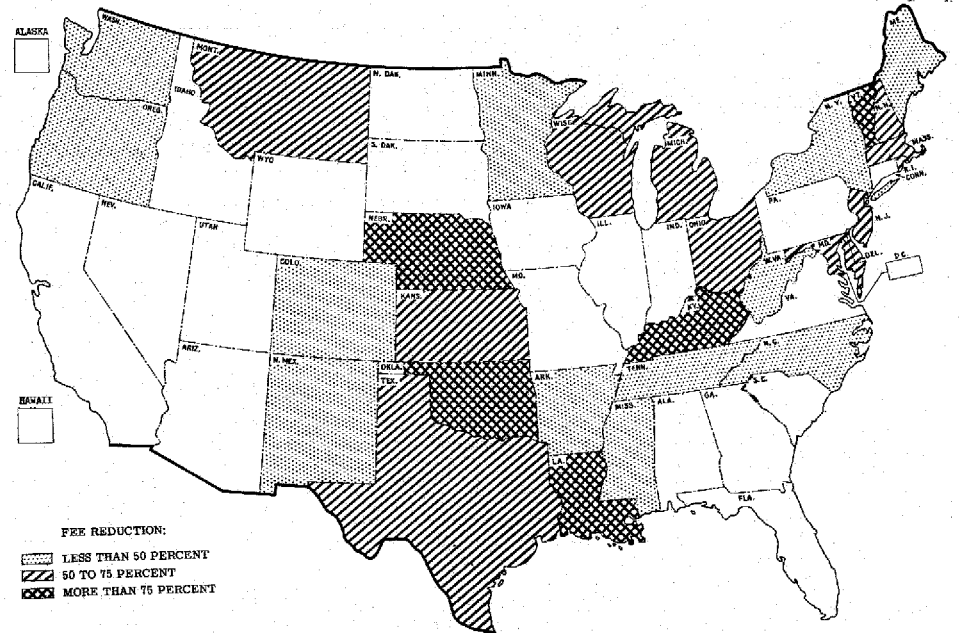


Figure 8.—Reduced registration fees for farm truck (No. 5, stake truck).

Table 2. - Data used in computing State road-user taxes and property taxes on selected vehicles, 1960 registration year

Factors affecting taxation	Passenger cars		
	No. 1: Very light	No. 2: Medium	No. 3: Heavy
Body type-----	2-door, 4-pass.	4-door, 6-pass.	4-door, 6-pass.
Price f.o.b. factory (1958)----	\$1,645	\$2,439	\$5,126
Horsepower, NACC (SAE)-----	14.69	45.00	51.20
Horsepower, max. brake-----	36	205	310
Empty weight-----	1,609	3,513	4,675
Load capacity-----	600	900	900
Gross vehicle weight-----	2,209	4,413	5,575
Wheel base-----	94-1/2	118	129-1/2
Total annual miles traveled----	9,000	9,500	11,000
Average miles per gallon-----	27.0	15.0	14.0
Annual motor-fuel consumption--	333	633	786

Factors affecting taxation	Single-unit trucks				Tractor-semitrailer combinations										Tractor-semitrailer and full trailer		
	No. 4: Pickup	No. 5: Stake	No. 6: Van	No. 7: Dump	No. 8 (2-S1) (gasoline)		No. 9 (2-S2) (gasoline)		No. 10 (2-S2) (diesel)		No. 11 (3-S2) (diesel)		No. 12 (3-S2) (diesel)		No. 13 (2-S1-2) (diesel)		
					Tractor-truck	Semi-trailer	Tractor-truck	Semi-trailer	Tractor-truck	Semi-trailer	Tractor-truck	Semi-trailer	Tractor-truck	Semi-trailer	Tractor-truck	Semi-trailer	Full trailer
Body type-----	Pickup	Stake	Van	Dump	Tractor	30-ft. van	Tractor	35-ft. van	Tractor	35-ft. van	Tractor	40-ft. van	Tractor	40-ft. van	Tractor	25-ft. van	25-ft. van
Price f.o.b. factory (1958)----	\$1,756	\$3,040	\$3,896	\$13,851	\$6,091	\$4,425	\$9,822	\$7,450	\$12,083	\$7,450	\$16,820	\$7,800	\$17,400	\$7,800	\$18,687	\$4,900	\$6,200
Horsepower, NACC (SAE)-----	30.40	34.35	42.20	45.90	46.20	-----	48.60	-----	57.00	-----	57.00	-----	57.00	-----	63.00	-----	-----
Horsepower, max. brake-----	135	130	167	175	200	-----	200	-----	170	-----	170	-----	205	-----	220	-----	-----
Weight:																	
Mfr's. rated capacity-----tons	1/2	1-1/2	2-3/4	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Chassis weight (incl. cab)-lb----	3,130	4,710	5,180	12,470	6,350	-----	8,975	-----	9,925	-----	12,685	-----	12,800	-----	10,497	-----	-----
Empty weight-----lb-----	3,650	5,760	7,680	17,314	7,433	8,600	10,095	9,600	10,700	9,600	13,500	10,200	13,700	10,200	11,797	7,050	9,480
Load capacity-----lb-----	1,350	9,240	11,320	22,686	14,567	9,400	14,905	20,400	13,300	21,400	21,500	16,800	26,300	21,800	15,203	10,950	21,520
Gross vehicle weight-----lb----	5,000	15,000	19,000	40,000	22,000	18,000	25,000	30,000	24,000	31,000	35,000	27,000	40,000	32,000	27,000	18,000	31,000
Gross wt. of combination-----lb	-----	-----	-----	-----	40,000	-----	55,000	-----	55,000	-----	62,000	-----	72,000	-----	76,000	-----	-----
Length:																	
Wheel base-----in-----	123-1/4	156-1/2	172	175-50	132	-----	128	-----	146-1/2	-----	149-50	-----	149-50	-----	(1/)	(1/)	(1/)
Dist. betw. tandem axles-----"	-----	-----	-----	50	-----	-----	48-1/2	-----	48-1/2	-----	50	-----	48-1/2	-----	-----	-----	-----
Length of combination-----ft----	-----	-----	-----	-----	42	-----	45	-----	45	-----	50	-----	50	-----	60	-----	-----
Tires:																	
Size-----	6.70x15	8.00x22.5	10.00x22.5	10.00x20	10.00x20	10.00x20	10.00x20	10.00x20	10.00x20	10.00x20	10.00x20	10.00x20	10.00x20	10.00x20	10.00x20	10.00x20	10.00x20
Fly rating-----	6	8	10	12	12	12	12	12	12	12	12	12	12	12	12	12	12
Front arrangement-----	Single	Single	Single	Single	Single	Single	Single	Single	Single	Single	Single	Single	Single	Single	Single	Single	Dual
Rear arrangement-----	Single	Dual	Dual	Single tandem	Dual	Dual	Dual	Dual tandem	Dual	Dual tandem	Dual tandem	Dual tandem	Dual tandem	Dual tandem	Dual tandem	Dual	Dual
Total annual miles traveled:																	
Farm service-----	6,000	5,000	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Private operation-----	9,000	12,000	15,000	30,000	40,000	-----	60,000	-----	60,000	-----	70,000	-----	70,000	-----	70,000	-----	-----
Contract carrier-----	-----	20,000	25,000	-----	40,000	-----	60,000	-----	60,000	-----	70,000	-----	70,000	-----	70,000	-----	-----
Average miles per gallon:																	
Farm service-----	12.5	9.0	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Private operation-----	12.0	8.5	7.5	4.0	5.0	-----	4.0	-----	5.5	-----	4.7	-----	4.3	-----	4.2	-----	-----
Contract carrier-----	-----	8.5	7.5	-----	5.0	-----	4.0	-----	5.5	-----	4.7	-----	4.3	-----	4.2	-----	-----
Annual motor-fuel consumption:																	
Farm service-----gal-----	430	556	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Private operation-----"-----	750	1,412	2,000	7,500	8,000	-----	15,000	-----	10,909	-----	14,894	-----	16,279	-----	16,667	-----	-----
Contract carrier-----"-----	-----	2,353	3,333	-----	8,000	-----	15,000	-----	10,909	-----	14,894	-----	16,279	-----	16,667	-----	-----
Total revenue ton-miles (avg. load)	-----	54,000	82,000	-----	281,000	-----	654,000	-----	660,000	-----	1,019,000	-----	1,246,000	-----	1,200,000	-----	-----
Average gross weight-----lb----	-----	11,200	14,200	-----	30,100	-----	41,500	-----	42,300	-----	52,800	-----	59,500	-----	62,600	-----	-----
Gross annual earnings-----	-----	\$11,300	\$12,600	-----	\$22,800	-----	\$49,700	-----	\$51,500	-----	\$77,400	-----	\$94,700	-----	\$84,000	-----	-----

1/ The distance between axles on vehicle number 13 are: first and second, 114 inches; second and third, 221 inches; third and fourth, 98-3/4 inches; fourth and fifth, 233 inches.

Table 3. - Average, low, and high road-user and property taxes on selected motor vehicles ¹

Vehicle and service	Average fee for States where vehicle may operate					Lowest fee					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
Passenger car:															
Very light (No. 1) - - - - -	\$11.57	\$20.05	\$31.62	\$15.19	\$46.81	\$3.00	\$9.99	\$18.49	(\$5.00)	\$25.20	\$35.90	\$23.31	\$57.55	\$49.50	\$91.50
Mediumweight (No. 2) - - - - -	16.27	38.10	54.37	18.39	72.76	3.00	18.99	35.65	(5.00)	41.65	42.10	44.31	85.76	80.16	120.98
Heavy (No. 3) - - - - -	23.79	47.31	71.10	40.83	111.93	3.00	23.58	43.30	(8.00)	49.30	83.20	55.02	134.29	173.15	222.38
Pickup (No. 4):															
Farm - - - - -	16.26	28.90	45.16	9.92	55.08	3.00	14.40	29.40	(3.14)	35.50	45.00	33.60	73.80	42.20	82.80
Private - - - - -	21.23	45.15	66.38	15.36	81.74	5.00	22.50	37.50	(5.00)	54.00	46.95	52.50	97.15	67.34	123.59
Stake truck (No. 5):															
Farm - - - - -	39.32	33.47	72.79	18.05	90.84	5.00	16.68	36.68	(5.50)	48.92	120.00	38.92	153.36	93.00	164.08
Private - - - - -	72.13	85.00	157.13	24.08	181.21	15.00	42.36	62.36	(15.00)	104.84	202.50	98.84	287.22	118.64	287.22
Contract - - - - -	108.80	141.64	250.44	24.69	275.14	25.50	70.59	145.59	(15.00)	167.65	317.50	164.71	448.35	118.64	508.15
Van (No. 6):															
Private - - - - -	109.18	120.39	229.57	32.52	262.09	25.00	60.00	140.00	(20.00)	150.00	275.00	140.00	395.00	118.64	395.00
Contract - - - - -	160.45	200.63	361.08	33.29	394.36	50.00	99.99	204.99	(19.25)	216.65	371.05	233.31	569.26	118.64	631.10
Dump (No. 7):															
Private - - - - -	330.69	457.35	788.04	99.66	887.70	50.50	225.00	350.00	(50.00)	475.00	872.50	675.00	1,322.50	350.11	1,322.50
Three-axle combination (No. 8):															
Private - - - - -	339.74	487.84	827.58	85.13	912.71	76.00	240.00	500.00	(45.00)	500.00	865.00	720.00	1,345.00	327.99	1,450.22
Contract - - - - -	413.47	487.84	901.31	86.99	988.30	100.00	240.00	500.00	(45.00)	500.00	865.00	720.00	1,345.00	327.99	1,450.22
Four-axle combination, gasoline (No. 9):															
Private - - - - -	553.42	914.71	1,468.13	137.33	1,605.46	76.00	450.00	900.00	(55.00)	900.00	2,005.00	1,350.00	2,905.00	561.91	2,913.44
Contract - - - - -	672.83	914.71	1,587.54	141.05	1,728.59	150.00	450.00	900.00	(55.00)	900.00	2,005.00	1,350.00	2,905.00	561.91	2,913.44
Four-axle combination, diesel (No. 10):															
Private - - - - -	587.92	671.65	1,259.57	161.71	1,421.28	76.00	327.27	695.45	(55.00)	695.45	2,905.00	981.81	2,905.00	769.57	2,905.00
Contract - - - - -	709.49	671.65	1,381.14	165.85	1,546.99	150.00	327.27	695.45	(55.00)	695.45	2,905.00	981.81	2,905.00	769.57	2,905.00
Five-axle combination, diesel (No. 11):															
Private - - - - -	807.90	922.28	1,730.18	183.43	1,913.61	150.00	446.82	894.70	(55.00)	894.70	3,805.00	1,340.46	3,805.00	745.30	3,916.18
Contract - - - - -	991.34	922.28	1,913.62	181.41	2,095.02	150.00	446.82	894.70	(55.00)	894.70	3,805.00	1,340.46	3,805.00	745.30	3,916.18
Five-axle combination, diesel (No. 12):															
Private - - - - -	945.04	1,055.01	2,000.05	140.12	2,140.17	150.00	813.95	963.95	(206.46)	963.95	3,186.70	1,465.11	4,163.44	763.67	4,465.84
Contract - - - - -	1,099.75	1,055.01	2,154.76	136.97	2,291.73	150.00	813.95	963.95	(124.41)	963.95	3,186.70	1,465.11	4,163.44	763.67	4,465.84
Five-axle combination, diesel (No. 13):															
Private - - - - -	1,449.11	893.96	2,343.07	170.85	2,513.92	150.00	833.35	983.35	(357.44)	983.35	4,955.00	1,166.69	4,955.00	714.80	4,955.00
Contract - - - - -	1,785.29	893.96	2,679.25	170.85	2,850.10	150.00	833.35	983.35	(357.44)	983.35	4,955.00	1,166.69	4,955.00	714.80	4,955.00

^{1/} In 23 States and the District of Columbia, personal-property taxes are not imposed. In one State diesel fuel is not taxed directly. The fees in parentheses are the lowest for the States which impose a personal-property tax.

Figure 4 (p. 4) shows the States in which State or local property taxes were levied and the States in which registration fees were in lieu of ad valorem or property taxes. In this connection it should be noted that the registration fees of many States were based, at least in part, on the age or valuation of the vehicle. Louisiana permitted local property taxes to be levied in addition to the registration fee, but the application of such levies was not general in the State. The relation of property taxes to registration fees and total taxes on motor vehicles is shown in tables 4-14.

The valuation of motor vehicles for tax purposes is generally conceded to be much closer to market value than is the valuation of other personal property (household furnishings, for instance) 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 must not be neglected in consideration of the total tax burden on the motor vehicle, either by those concerned solely with highway finance, or in research in broader fields of public finance.

For a mediumweight car (vehicle No. 2) the registration fee in Pennsylvania was \$10, two-thirds greater than the \$6 fee levied on the same vehicle by Massachusetts. In Pennsylvania, however, the flat registration fee of \$10 applicable to all automobiles, was in lieu of all other ad valorem taxes, whereas in Massachusetts vehicles were subject to property taxes in addition to registration fees. The addition in Massachusetts of \$80 property tax on this vehicle to the \$6 registration fee

made a total of \$86 nearly nine times as much as the Pennsylvania registration fee, and far greater than the registration fee alone of any State. In Oklahoma, the registration fee on the mediumweight sedan was \$38, substantially greater than that for any other State; but the State levied no property tax on automobiles. There were six other States that imposed a registration fee of \$25 or more on the mediumweight automobile cited in this study but, as in Oklahoma, in none of them was a property tax levied on the vehicle.

Reference to the taxes on the mediumweight automobile given in table 4 (p. 13) affords an excellent illustration of the relative importance of property taxes as a part of the total tax burden on the automobile owner. The total of road-user and property taxes placed Massachusetts first among the States, but if the comparison is made with property

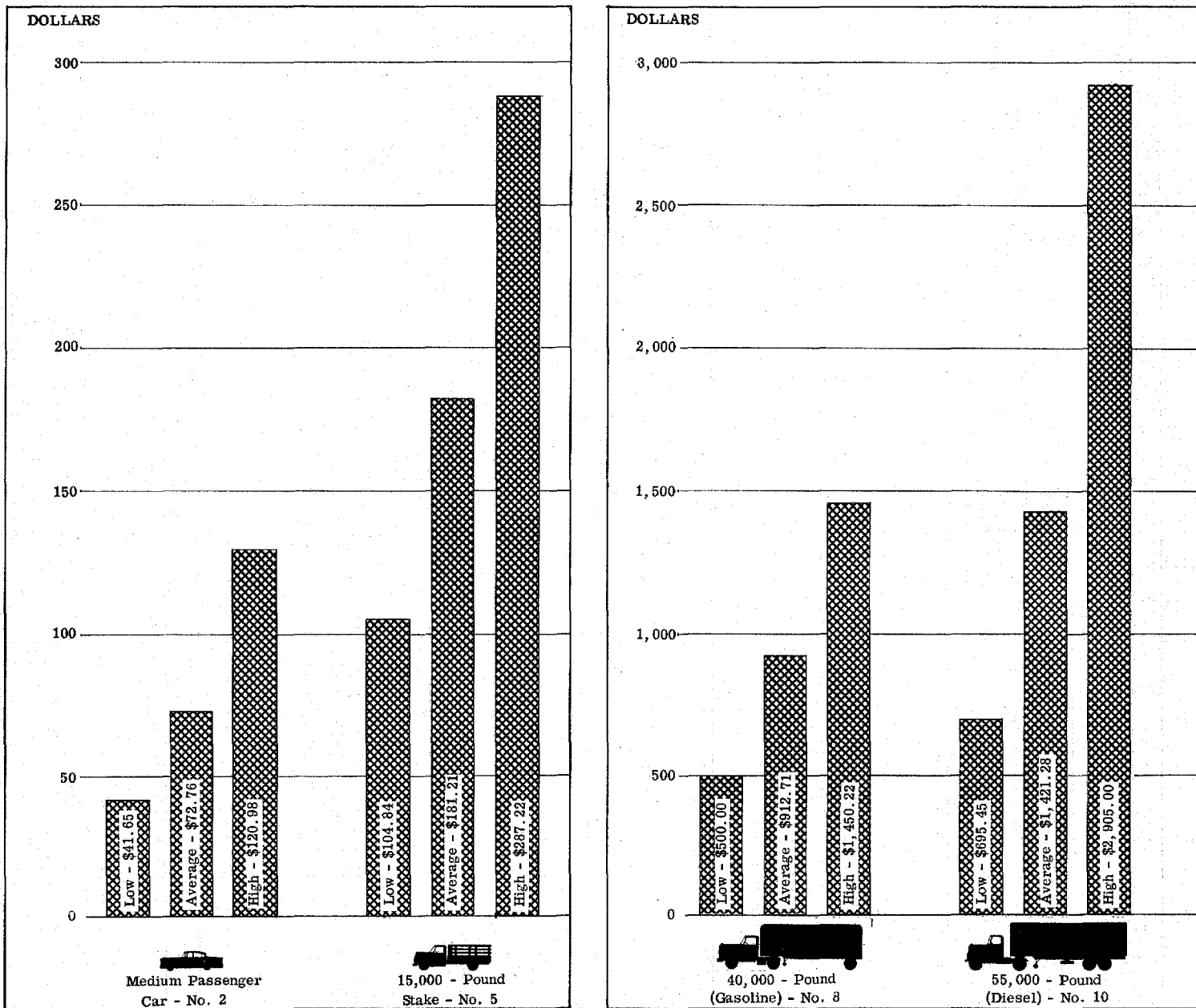


Figure 9.- Annual rates of low, high, and average road-user and personal-property taxes on selected vehicles in private operation.

taxes excluded, the total was less than that of any other State, and it assumed 48th place. Iowa, on the other hand, was 26th highest of the States in the total taxes the owner had to pay; but if property taxes were excluded, the total for Iowa was 4th among the States. Oklahoma, 19th in the tax total, rose to 3d when property taxes were excluded. Although only a few of the States are pointed out here as examples, many other significant comparisons can be made from the tables.

Another factor that demonstrates the close relation 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.

The property taxes that are given in the tables, for all except the farm vehicles, include all such taxes levied by the State, county, city, or other local governmental unit in which the vehicle is domiciled, and were the taxes that would have been 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 an average rural agricultural community in the State. In a few States where uniform statewide property valuation and tax rates were in effect in all jurisdictions, there was no difference between property taxes on farm vehicles and those 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 since neither the levies nor the distribution of their proceeds are directly related to the jurisdiction in which they were collected, they have been classified as road-user imposts. In both of these instances the State courts have ruled them not to be property taxes.

Types of Service

Distinctly different tax rates are in effect in most States for commercial vehicles operated privately (not for hire), as contract carriers (for hire), and in farm service. Information was therefore obtained and tabulated separately for all vehicles in private operation, for the pickup and stake trucks (Nos. 4 and 5) in farm service, and for the stake and van trucks (Nos. 5 and 6) and all combinations (Nos. 8-13) in contract carrier service.

Vehicles in private operation are those used solely for carrying goods owned or sold by the vehicle owner, 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. Operation of contract carriers is usually subject to State franchise and regulation. Common carriers, which operate for hire over established routes and on fixed schedules, were not included in the study because of their more complex tax schedules and forms of

regulation, and the fact that their operation is predominantly interstate.

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, in various forms, was in effect in 28 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 were not included in this study.)

Farm Service

Provision for registration of farm trucks at half the regular fee for private trucks is

common but, as can be seen in tables 5 and 6 (pp. 15, 16), some States did not allow reductions that great, and some allowed considerably more. The registration fee reductions for farm vehicles varied not only among the States but also varied somewhat for vehicles of different capacities, as may be seen from a comparison of figures 7 and 8 (p. 5). Large numbers of 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 five States, as indicated in figure 8, the 12,500-pound stake truck (No. 5), if classified as a farm truck,

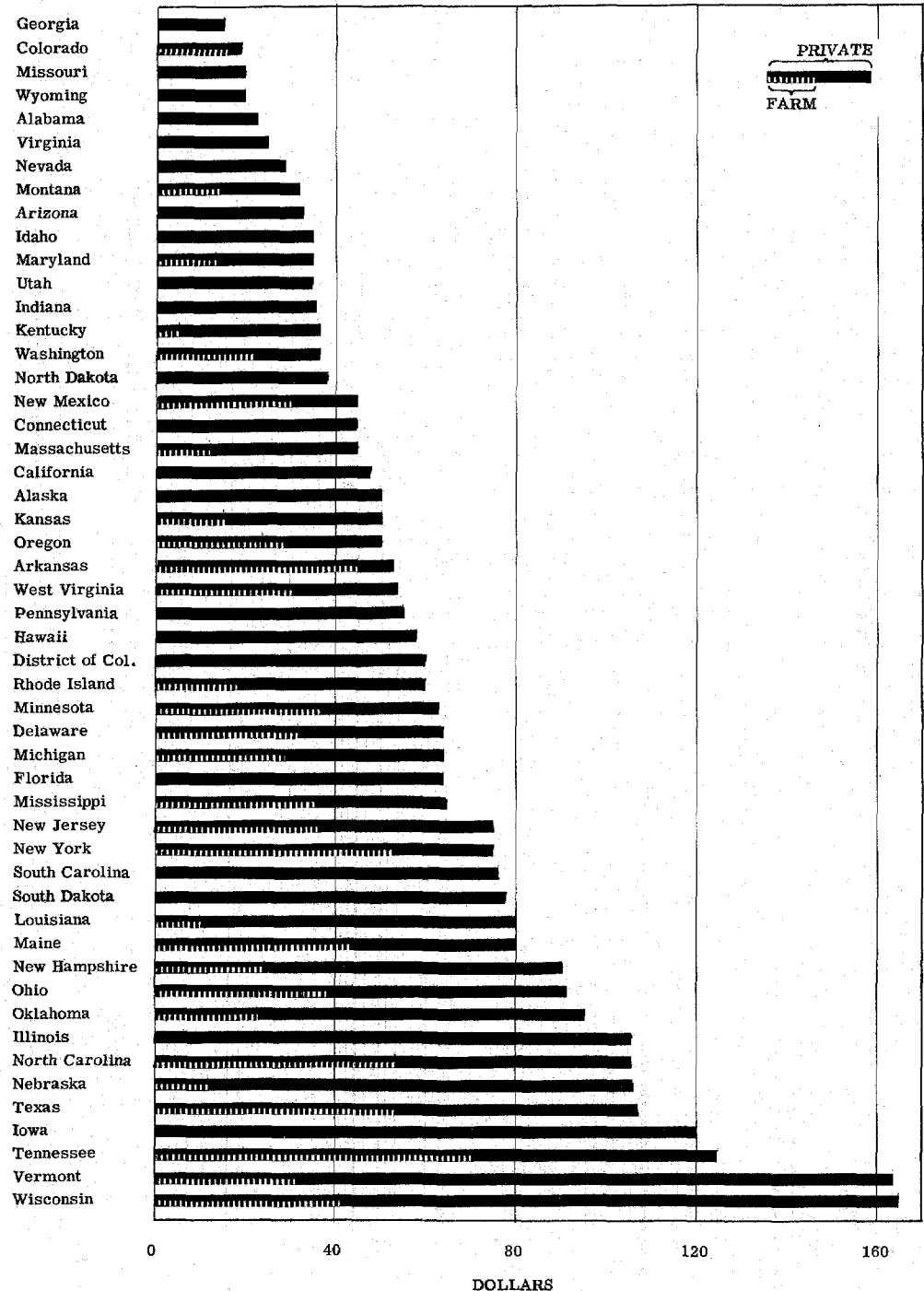


Figure 10.- Comparison of private operation and farm service registration fees on a 15,000-pound stake truck (No. 5).

was allowed a reduction of more than 75 percent in registration fee; in 12 States the reduction was from 50 to 75 percent; and in 12 of the States allowing a reduction it was below 50 percent.

A comparison of the regular and farm registration fees for vehicle No. 5 in each State is shown in figure 10. In Nebraska the regular registration fee for this vehicle was \$106, but a farmer could register the same truck for \$12. Greater or lesser differences than those shown in figure 10 occur, in some cases, for vehicles of different types or weights. In Kentucky, farm trucks of 22,000 pounds or less could be registered for \$5 but a \$135 registration fee was required for a 22,000-pound vehicle in private use. In 1959, more than 57 percent of Nebraska's trucks, and in Kentucky over 42 percent, were registered at reduced farm rates. Similar situations existed in other States but in most the reductions were not as great.

In 1959, 28 States reported farm truck registrations separately. In 4 of these States, farm trucks constituted more than half of all trucks registered, and farm trucks exceeded 30 percent of all trucks in 12 States. In considering the equity of special reduced registration rates for farm trucks, it should be remembered that farm trucks probably average fewer miles per year than other trucks and the reductions are not as great on a cents-per-mile basis as may appear from the comparisons in tables 5 and 6 (pp. 14, 15) and in figures 7 and 8 (p. 5).

Carrier Taxes

In considering motor-carrier service, in this study, the gross receipts taxes and other levies that were imposed on general business, and not limited to motor carriers, have not been included. 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.

The point at which a road-user tax becomes a "carrier tax" is becoming ever more difficult to determine. Care should be taken in comparing the carrier taxes of the several States. Many of the States have special registration classes for vehicles used in contract (for-hire) service. The fees in the special registration classes, in most cases, were substantially greater than the registration fees for vehicles in private (not-for-hire) service. The difference, while technically classed as part of the registration fee, is in reality a special carrier fee. There is, of course, the justifying factor that vehicles in carrier service usually operate a much greater mileage than those in private use, thus reducing the per-mile cost of their registration fees.

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 structures of the States made it necessary in a few instances in this study, to make arbitrary decisions on the inclusion or exclusion of these special levies.

The general policy followed was to include only the taxes that must be paid on almost all of the vehicles in a given group. For example, the laws of some States are so written that practically all vehicles of more than 1½ tons (manufacturer's rated capacity) must pay certain mileage or compensatory taxes, whether in private or contract operation. In the same States many vehicles of 1½-ton capacity or less are not subject to the tax. In such cases the tax has been shown only for the heavier vehicles. It should be remembered that the purpose of the study is to present a comparison of tax burdens on certain selected vehicles rather than to include all taxes on all vehicles. Undoubtedly many of the larger trucks traveling in interstate commerce are subject to greater taxes than are reported in this study, and are also subject to additional restrictions and regulations. The larger units apparently have certain offsetting economic advantages, however, or they would not be in use.

Mileage Taxes

Classification and treatment of mileage taxes is something of a problem. Historically, road-user taxes have been divided by most authorities into three major groups, the most important consisting of 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, such as title fees, drivers' licenses, 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. In recent years, 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. More and more, these taxes have come to 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. Such taxes have in recent years come to be known as "third structure" taxes, a term that is disliked by some authorities on highway finance, but nevertheless is being used widely.

The three major groupings have, in the past, afforded adequate classification of road-user revenues, although there are borderline instances in which there is considerable question as to proper classification. The most common among these borderline cases is the annual registration fee in States that levy higher rates on for-hire carriers. Should the difference between the registration fee in private and for-hire operation be classed as a carrier tax? It has not been so classed, under the theory that carriers' vehicles, as a rule, can be expected to operate more miles than vehicles in private operation, and that the higher registration fee for carriers' vehicles serves as an adjustment for the greater mileage.

Another instance of borderline classification is the special registration fee charged diesel-powered vehicles. An argument can be made for classification of these additional fees as fuel taxes. But the important matter is the fairness of the State's tax system, and this is judged primarily on the total taxes levied on any vehicle; provided, of course, that the methods of reporting or collecting the tax do not in themselves impose additional burdens of record keeping or other requirements not reflected in the actual amounts of taxes paid. 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. This is particularly evident in mileage taxes imposed in recent years in Colorado, New York, Ohio, and Oregon. These taxes are avowed attempts to obtain revenues based almost entirely on the vehicles and their use, and make little distinction between operation for profit on a transportation service and operation incidental to the conduct of any other enterprise. Highway authorities and students of highway and general public finance have shown much interest in these mileage taxes. It is not an exaggeration to say that mileage taxes are at present the subject of more interest and perhaps more controversy than any other phase of motor-vehicle taxation.

Mileage taxes may prove to have two distinct advantages: They should yield considerable amounts of revenue and they should, in theory at least, be imposed at rates that take into account the value of service received and the costs of providing that service—namely, the 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 operators to maintain records for filing of reports required under a mileage tax, which certainly constitutes a substantial burden on the vehicle owner over and above the actual amount of tax paid.

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

Administration and Application

While 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 as compared with another having similar tax laws may easily result in substantial tax differences on similar vehicles in similar service. Rigid insistence that vehicles be registered for the full weights they actually carry (not to be confused with size and weight-limit enforcement) would undoubtedly increase the registration revenues of some States. Practices are understood to vary considerably in this respect. In an exhaustive comparison of road-user taxes in different States, it would be pertinent to examine practices and interpretations in the application of 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. Practically all those who are familiar with highway finance agree that some of the gasoline used on the highway escapes taxation (through refunds), and that the amounts vary greatly among the States. There is no way of knowing how much revenue escapes through excessive refund claims, but it is probable that the total is considerable. For example, the stipulation in this study for the mediumweight automobile (No. 2) was 9,500 miles of annual travel at 15 miles per gallon, with total gasoline consumption of 633 gallons for the year; yet in one State the amount of gasoline on which the tax is paid is customarily well below an annual average of 633 gallons for all vehicles in the State. (This undoubtedly influenced the State legislature's conclusion that, under some circumstances, the taxation of ownership is a more certain source of revenue than taxation of use; and evidently was a consideration in its revision of road-user taxes which, among other things, increased the registration fees on mediumweight automobiles and eliminated the previously existing reduced fees for farm trucks.)

Another subject worth consideration is the collection of diesel-fuel taxes. There appear to be numerous 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 feel that the situation is improving, but the fact that kerosene and some heating oils can be used as diesel fuel makes it seem probable that collection of the tax will remain an administrative problem for some time.

Summary of Comparisons

The foregoing discussion has been of general subjects rather than specific vehicles, except for the discussion of farm rates. It would be pointless to include in this article a full discussion of each of the tables and charts presented, since they speak for them-

selves; but there are comparisons and items of special interest in connection with some of the vehicles that do merit specific attention. Tables 4-14 and figures 11-23, which report and show graphically the data for the individual selected vehicles, appear on pages 13-35.

Vehicle No. 1, very light passenger car (table 4, fig. 11).—Registration fees for the very light passenger car ranged from \$3 to \$30, and total road-user taxes (excluding property taxes) from \$18 to \$58. Since this vehicle was assumed to use 333 gallons of gasoline a year, each cent of a State's gasoline-tax rate amounts to a levy of \$3.33 during the course of a year, or about 6½ cents a week.

There were 21 States with property taxes alone that exceeded the \$18 total of the road-user taxes paid in the State ranking lowest. (The property tax shown was for the State capital city, however, and undoubtedly exceeded the average for the State in most cases.)

Vehicle No. 2, mediumweight passenger car (table 4, fig. 12).—Taxation of automobiles receives less attention than taxation of heavier commercial units, but since automobiles outnumber trucks and buses by about five to one, the automobiles in total contribute substantially more in road-user taxes. Differences between the road-user taxes on very light automobiles and on those of mediumweight were not great. The registration fees of vehicle No. 2 range from \$3 to \$38.

In more than half of the States the total road-user taxes (excluding property taxes) on the mediumweight automobile were less than \$52 per year, or \$1 per week. In the State with the highest road-user taxes on this vehicle, the annual amount was \$86.

Vehicle No. 3, heavy passenger car (table 4, fig. 13).—The registration fees for this vehicle ranged from \$3 to \$71, with an average of \$20. In 5 States the registration fees were \$50 or more, and in another 10 States they were \$25 or more. In States that levied a property tax on this vehicle, the annual cost to the owner was increased substantially.

Vehicle No. 4, pickup truck (table 5, fig. 14).—The registration fees for the pickup truck in private use were slightly higher in most States than those on passenger cars. However, large numbers of pickup trucks were registered at reduced farm rates. The lowest registration fee for the pickup truck in unlimited operation in any State was \$2 and this rate applied to farm service only. In only two States were the registration fees for the pickup in ordinary (nonfarm) service less than \$10. The highest registration fee for the pickup truck in private (nonfarm) service was \$45.

It is probable that pickup trucks outnumber the total of all other trucks in every State. Although the total taxes on each pickup are relatively small compared with taxes on heavier vehicles, the large number of pickups

makes this an extremely important category from a revenue standpoint.

Vehicle No. 5, 15,000-pound stake truck (table 6, fig. 15).—Vehicles in the 15,000-pound group were subject to registration fees which in some States broke away rather sharply from the fees charged on automobiles and pickup trucks. The stake truck could be registered in 1960 in six States for fees ranging from \$15 to \$25. At the other end of the scale, the registration fee for this vehicle in two States was \$165. Here again the farm vehicle rates offered substantial fee reductions in many States, including the two with the highest registration rates.

In contrast to the heavier trucks, there are large numbers of vehicles registered in the approximate weight range represented by this 15,000-pound unit (the group commonly classed as "1½-ton").

Vehicle No. 6, 19,000-pound van truck (table 7, fig. 16).—The average registration fee on the 19,000-pound van truck in private service was \$93. The lowest fee, \$38, and the highest, \$240, both occurred in States which did not levy a mileage tax. Other road-user taxes—those not included in the motor-fuel or registration groups—become more in evidence on reaching the vehicles in the 19,000-pound weight group. In nine States such additional fees amounted to \$35 or more on this vehicle in private operation.

Vehicle No. 7, 40,000-pound dump truck (table 8, fig. 17).—The 40,000-pound dump truck, with perhaps minor adjustments of axle spacing, would be permitted to operate in all 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 did not impose mileage taxes was \$51; and there were three other States in which the registration fee was \$100 or less, with no mileage tax levied. The highest fee, \$640, was also in a State where no mileage tax was levied. The average registration fee for all States was \$263. The registration fees, while still important, were of relatively reduced significance on vehicles of this gross weight. The mileage and other taxes must be combined with registration fees in order to get a significant comparison.

Vehicle No. 8, 40,000-pound combination (tables 9 and 10, fig. 18).—The 40,000-pound combination is typical of a large group of combinations, and is found in substantial numbers even where much heavier vehicles are permitted. It is legal in all States. For this vehicle, table 9 shows the road-user and personal-property taxes that would have been paid on the tractor and semitrailer units, separately, when they were in private, not-for-hire service. In table 10, the taxes on the two units have been combined, in order 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 was \$828 (table 3, p. 7). The lowest registration fee on this combination was a nominal \$25, but this low registration fee was accompanied by a substantial mileage tax. In Alabama and Georgia, the only two States that still retained the "manufacturer's rated capacity" basis of assessing registration fees, the registration fees were \$76 and \$220, respectively, and neither of these States imposed a mileage tax. (Legislation already enacted, however, changes Georgia's registration basis to a gross vehicle weight basis, effective January 1, 1961.) However, the gasoline-tax rate in Alabama was 7 cents per gallon and in Georgia 6.5 cents per gallon.

It is interesting to note in table 9 that some States imposed on the tractor by far the larger part of the total taxes on the combination, whereas in others the semitrailers carried a relatively large part of the total tax. Although the differences between the taxes on vehicle No. 8 in private operation and the same vehicle in contract service are not dis-

cussed in detail here, the variations between the types and the total amounts of taxes on the different services were very great in some States.

Vehicle No. 9, 55,000-pound gasoline-powered combination (table 11, fig. 19).—The 55,000-pound combination is now legal in all States. The average registration fee for this combination was \$369 when in private service, but in contract service the average registration fee was \$395. In four States the annual total of road-user and property taxes was slightly more than \$2,900; in two of these States there was a property tax but in the other two there was not.

Vehicle No. 10, 55,000-pound diesel-powered combination (table 12, fig. 20).—The 55,000-pound diesel-powered combination, empty, is somewhat heavier than the 55,000-pound gasoline combination, and thus carries a correspondingly smaller payload when operating at full capacity. It is also a somewhat more expensive combination than the one with gasoline power and is subject to greater property taxes in many States. Offset against this,

however, is its substantial saving in total fuel cost, including tax. The diesel combination is assumed to save nearly one-third in fuel gallonage. The saving in fuel is highly desirable from almost any standpoint, but the resulting reduction in fuel-tax contributions for the support of highways poses a problem. Nine States have already imposed higher rates on diesel fuel in an effort to obtain a tax contribution similar to that of comparable gasoline-powered vehicles. Vermont does not tax diesel fuel but does impose an equalization fee. 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 comparison of data in tables 11 and 12.

Vehicles Nos. 11-13 (tables 13 and 14, figs. 21-23).—The data for vehicles Nos. 11, 12, and 13 appear to be 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 combinations (Nos. 8-13) in figures 24-26.

Table 4. - Road-user and personal-property taxes on selected passenger vehicles (Nos. 1, 2 and 3)

State	Very light passenger car (No. 1)						Mediumweight passenger car (No. 2)						Heavy passenger car (No. 3)										
	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		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						Total fees and taxes	Total, excluding property tax		
New England:																							
Maine-----	\$15.00	\$20.56	-----	\$23.31	\$58.87	13	8	\$15.00	\$30.49	-----	\$44.31	\$89.80	8	13	\$15.00	\$64.08	-----	\$55.02	\$134.10	13	18		
New Hampshire-----	12.00	-----	\$14.81	23.31	50.12	18	3	19.50	-----	\$21.95	44.31	85.76	13	6	25.00	-----	\$46.13	55.02	126.15	16	2		
Vermont-----	30.00	-----	-----	21.65	51.65	17	6	30.00	-----	-----	41.15	71.15	28	1	30.00	-----	-----	51.09	81.09	35	11		
Massachusetts-----	6.00	44.89	-----	18.32	59.21	6	45	6.00	80.16	-----	34.82	120.98	1	48	6.00	173.15	-----	43.23	222.38	1	48		
Rhode Island-----	8.00	46.80	-----	19.98	74.78	4	28	14.00	48.36	-----	37.98	100.34	4	24	20.00	120.90	-----	47.16	188.06	3	20		
Connecticut-----	8.00	49.50	-----	19.98	77.48	2	28	8.00	42.96	-----	37.98	88.94	9	41	8.00	107.41	-----	47.16	162.57	8	44		
Middle Atlantic:																							
New York-----	8.00	-----	-----	19.98	27.98	45	28	17.50	-----	-----	37.98	55.48	38	17	25.50	-----	-----	47.16	73.66	38	14		
New Jersey-----	10.00	-----	-----	16.65	26.65	46	33	15.00	-----	-----	31.65	46.65	49	40	25.00	-----	-----	39.30	64.30	43	25		
Pennsylvania-----	10.00	-----	-----	16.65	26.65	46	33	10.00	-----	-----	31.65	41.65	50	46	10.00	-----	-----	39.30	49.30	51	47		
East North Central:																							
Ohio-----	10.35	-----	-----	23.31	33.66	39	16	10.35	-----	-----	44.31	54.66	40	20	10.35	-----	-----	55.02	65.37	41	23		
Indiana-----	7.50	64.02	-----	19.98	91.50	1	1	12.50	67.52	-----	37.98	118.00	2	29	12.50	151.55	-----	47.16	211.21	2	34		
Illinois-----	6.50	30.17	-----	16.65	53.32	16	47	17.00	35.39	-----	31.65	84.04	14	32	22.00	78.97	-----	39.30	140.27	11	32		
Michigan-----	5.60	-----	.35	19.98	25.93	50	40	12.25	-----	.35	37.98	50.58	45	28	16.45	-----	.35	47.16	63.96	44	27		
Wisconsin-----	16.00	-----	-----	19.98	35.98	37	14	16.00	-----	-----	37.98	53.98	41	21	16.00	-----	-----	47.16	63.16	46	29		
West North Central:																							
Minnesota-----	16.20	-----	-----	16.65	32.85	40	17	29.65	-----	-----	31.65	61.30	36	12	69.35	-----	-----	39.30	108.65	29	7		
Iowa-----	17.00	-----	-----	19.98	36.98	34	11	34.00	-----	-----	37.98	71.98	26	4	63.00	-----	-----	47.16	110.16	28	6		
Missouri-----	8.50	23.60	-----	9.99	42.09	29	51	20.00	38.50	-----	18.99	77.49	21	50	25.00	75.52	-----	23.58	124.10	19	49		
North Dakota-----	16.50	-----	.50	19.98	36.98	34	11	33.00	-----	.50	37.98	71.48	27	5	66.00	-----	.50	47.16	113.66	26	4		
South Dakota-----	18.00	-----	-----	19.98	37.98	31	9	25.00	-----	-----	37.98	62.98	35	11	50.00	-----	-----	47.16	97.16	33	8		
Nebraska-----	8.00	30.64	-----	23.31	61.95	10	20	8.00	35.68	-----	44.31	87.99	11	23	8.00	81.83	-----	55.02	144.85	10	30		
Kansas-----	6.50	45.57	-----	16.65	68.72	7	47	11.75	49.29	-----	31.65	52.69	7	44	15.95	116.50	-----	39.30	171.75	5	43		
South Atlantic:																							
Delaware-----	10.00	-----	-----	16.65	26.65	46	33	10.00	-----	-----	31.65	41.65	50	46	16.00	-----	-----	39.30	55.30	50	42		
Maryland-----	10.00	5.00	-----	19.98	34.98	38	22	10.00	5.00	-----	37.98	52.98	43	35	15.00	8.00	-----	47.16	70.16	39	31		
District of Columbia-----	22.00	-----	1.00	19.98	42.98	28	7	32.00	-----	1.00	37.98	70.98	29	7	32.00	-----	1.00	47.16	80.16	37	13		
Virginia-----	10.00	38.28	-----	19.98	68.26	8	22	10.00	33.99	-----	37.98	81.97	16	35	10.00	71.50	-----	47.16	128.66	14	39		
West Virginia-----	20.00	-----	-----	23.31	66.41	9	6	24.00	18.90	-----	44.31	87.21	12	3	30.00	35.70	-----	55.02	120.72	24	9		
North Carolina-----	11.00	40.70	-----	23.31	75.01	3	15	11.00	42.84	-----	44.31	98.15	5	19	16.00	94.55	-----	55.02	165.57	7	17		
South Carolina-----	3.00	18.36	-----	23.31	44.67	25	38	7.00	28.08	-----	44.31	79.39	18	26	9.00	57.24	-----	55.02	121.26	23	25		
Georgia-----	5.00	21.06	-----	21.65	47.71	20	33	7.50	26.50	-----	41.15	75.15	23	32	15.00	58.50	-----	51.09	124.59	17	21		
Florida-----	5.25	-----	-----	23.31	28.56	44	26	20.25	-----	-----	44.31	64.56	34	10	25.25	-----	-----	55.02	80.27	36	12		
East South Central:																							
Kentucky-----	5.00	15.20	-----	23.31	43.51	27	27	5.00	16.70	-----	44.31	66.01	33	31	5.00	39.04	-----	55.02	99.06	32	33		
Tennessee-----	9.50	-----	-----	23.31	32.81	41	18	9.50	-----	-----	44.31	53.81	42	22	13.00	-----	-----	55.02	68.02	40	19		
Alabama-----	3.75	12.73	-----	23.31	39.79	30	32	3.75	20.10	-----	44.31	68.16	32	34	3.75	43.55	-----	55.02	102.32	31	36		
Mississippi-----	7.04	44.40	-----	23.31	74.75	5	21	13.63	50.24	-----	44.31	108.18	3	15	17.32	112.72	-----	55.02	185.06	4	16		
West South Central:																							
Arkansas-----	7.00	18.60	-----	21.65	47.25	21	25	16.00	23.56	-----	41.15	80.71	17	16	22.00	53.63	-----	51.09	126.72	15	15		
Louisiana-----	3.00	-----	-----	23.31	26.31	49	38	3.00	-----	-----	44.31	47.31	48	39	3.00	-----	-----	55.02	58.02	48	37		
Oklahoma-----	28.04	-----	-----	21.65	49.69	19	4	37.76	-----	-----	41.15	78.91	19	3	70.57	-----	-----	51.09	121.66	21	3		
Texas-----	5.54	15.77	-----	16.65	37.96	32	49	19.54	26.44	-----	31.65	77.63	20	27	26.40	55.71	-----	39.30	121.41	22	22		
Mountain:																							
Montana-----	5.00	35.57	-----	19.98	60.55	11	43	10.00	40.90	-----	37.98	88.88	10	35	10.00	92.48	-----	47.16	149.64	9	39		
Idaho-----	17.50	-----	-----	19.98	37.48	33	10	17.50	-----	-----	37.98	55.48	36	17	17.50	-----	-----	47.16	64.66	42	24		
Wyoming-----	7.50	19.74	-----	16.65	43.89	26	46	7.50	29.28	-----	31.65	63.43	31	49	7.50	61.50	-----	39.30	108.30	30	50		
Colorado-----	6.50	19.74	-----	19.98	48.22	24	37	6.00	29.27	-----	37.98	75.25	22	41	10.55	61.51	-----	47.16	119.22	25	38		
New Mexico-----	12.00	-----	-----	19.98	31.98	42	19	21.00	-----	-----	37.98	58.98	37	14	35.00	-----	-----	47.16	82.16	34	10		
Arizona-----	4.00	39.40	-----	16.65	60.05	12	50	4.00	58.60	-----	31.65	94.25	6	51	4.00	123.00	-----	39.30	166.30	6	51		
Utah-----	5.00	22.06	-----	19.98	47.04	22	43	5.00	30.73	-----	37.98	73.71	24	45	5.00	71.71	-----	47.16	123.87	20	46		
Nevada-----	5.50	29.03	-----	19.98	54.51	15	41	5.50	28.54	-----	37.98	72.02	25	43	5.50	71.83	-----	47.16	124.49	18	45		
Pacific:																							
Washington-----	6.50	-----	29.40	21.65	57.55	14	1	6.50	-----	35.60	41.15	83.25	15	2	6.50	-----	76.70	51.09	134.29	12	1		
Oregon-----	10.00	-----	-----	19.98	29.98	43	22	10.00	-----	-----	37.98	47.98	47	35	10.00	-----	-----	47.16	57.16	49	39		
California-----	8.00	-----	19.00	19.98	46.98	23	5	8.00	-----	25.00	37.98	70.98	29	7	8.00	-----	56.00	47.16	111.16	27	5		
Other Areas:																							
Alaska-----	20.00	-----	-----	16.65	36.65	36	13	20.00	-----	-----	31.65	51.65	44	25	20.00	-----	-----	39.30	59.30	47	35		
Hawaii-----	8.55	-----	-----	16.65	25.20	51	42	18.07	-----	-----	31.65	49.72	46	30	23.88	-----	-----	39.30	63.18	45	28		
Average 1/-----	\$10.29	\$29.79	\$10.84	\$20.05	\$46.80																		

Table 5. - Road-user and personal-property taxes on a pickup truck, 5,000 pounds gross vehicle weight (No. 4)

State	Farm service							Private operation						
	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:														
Maine-----	\$15.00	\$21.95	-----	\$33.60	\$70.55	7	13	\$15.00	\$21.95	-----	\$52.50	\$89.45	17	21
New Hampshire-----	2.00	-----	\$2.00	33.60	37.60	48	41	19.50	-----	\$15.80	52.50	87.80	18	6
Vermont-----	30.00	-----	-----	31.20	61.20	16	3	30.00	-----	-----	48.75	78.75	28	9
Massachusetts-----	12.00	-----	-----	26.40	38.40	46	40	15.00	67.34	-----	41.25	123.59	1	41
Rhode Island-----	18.00	5.00	-----	28.80	51.80	29	17	18.00	44.46	-----	45.00	107.46	5	28
Connecticut-----	15.00	23.46	-----	28.80	67.26	9	26	15.00	42.96	-----	45.00	102.96	8	34
Middle Atlantic:														
New York-----	17.50	-----	-----	28.80	46.30	35	18	25.00	-----	-----	45.00	70.00	36	15
New Jersey-----	15.00	-----	1.00	24.00	40.00	43	36	30.00	-----	1.00	37.50	68.50	39	19
Pennsylvania-----	16.50	-----	-----	24.00	40.50	42	35	16.50	-----	-----	37.50	54.00	51	46
East North Central:														
Ohio-----	20.25	-----	-----	33.60	53.85	26	8	44.65	-----	-----	52.50	97.15	11	1
Indiana-----	15.50	35.76	-----	28.80	80.06	2	23	15.50	52.27	-----	45.00	112.77	2	33
Illinois-----	20.00	20.23	-----	24.00	64.23	13	24	20.00	29.24	-----	37.50	86.74	19	37
Michigan-----	18.00	-----	.35	28.80	47.15	34	15	18.00	-----	.35	45.00	63.35	42	27
Wisconsin-----	10.00	-----	-----	28.80	38.80	44	37	35.00	-----	-----	45.00	80.00	25	7
West North Central:														
Minnesota-----	24.20	-----	-----	24.00	48.20	33	14	26.50	-----	-----	37.50	64.00	41	23
Iowa-----	25.00	-----	-----	28.80	53.80	27	9	25.00	-----	-----	45.00	70.00	36	15
Missouri-----	15.00	16.12	-----	14.40	45.52	38	50	15.00	24.68	-----	22.50	62.18	45	51
North Dakota-----	21.00	-----	.50	28.80	50.30	31	10	21.00	-----	.50	45.00	66.50	40	22
South Dakota-----	26.25	-----	-----	28.80	55.05	24	7	26.25	-----	-----	45.00	71.25	35	14
Nebraska-----	8.00	13.11	-----	33.60	54.71	25	29	17.50	31.02	-----	52.50	101.02	9	15
Kansas-----	8.50	36.72	-----	24.00	69.22	8	49	15.00	52.55	-----	37.50	105.05	7	48
South Atlantic:														
Delaware-----	11.50	-----	-----	24.00	35.50	50	46	17.50	-----	-----	37.50	55.00	49	43
Maryland-----	12.00	5.00	-----	28.80	45.80	37	32	12.00	5.00	-----	45.00	62.00	46	39
District of Columbia-----	-----	-----	-----	-----	-----	-----	-----	44.00	-----	1.00	45.00	90.00	14	3
Virginia-----	12.00	16.20	-----	28.80	57.00	22	32	12.00	28.97	-----	45.00	85.97	21	39
West Virginia-----	22.50	11.10	-----	33.60	67.20	10	6	22.50	14.70	-----	52.50	89.70	16	11
North Carolina-----	11.00	31.98	-----	33.60	76.58	3	21	21.00	31.98	-----	52.50	105.48	6	13
South Carolina-----	11.00	20.52	-----	33.60	65.12	12	21	11.00	20.52	-----	52.50	84.02	22	25
Georgia-----	5.00	24.51	-----	31.20	60.71	19	45	5.00	26.50	-----	48.75	80.25	24	47
Florida-----	27.25	-----	-----	33.60	60.85	18	5	27.25	-----	-----	52.50	79.75	26	8
East South Central:														
Kentucky-----	5.00	13.50	-----	33.60	52.10	28	39	10.50	16.09	-----	52.50	79.09	27	28
Tennessee-----	16.00	-----	-----	33.60	49.60	32	11	25.00	-----	-----	52.50	77.50	30	10
Alabama-----	15.50	11.34	-----	33.60	60.44	20	12	15.50	18.09	-----	52.50	86.09	20	20
Mississippi-----	8.00	21.05	-----	33.60	62.65	15	29	11.00	45.30	-----	52.50	108.80	4	25
West South Central:														
Arkansas-----	15.00	20.15	-----	31.20	66.35	11	20	15.00	20.15	-----	48.75	83.90	23	24
Louisiana-----	3.00	-----	-----	33.60	36.60	49	43	10.00	-----	-----	52.50	62.50	43	30
Oklahoma-----	10.10	-----	-----	31.20	41.30	41	31	20.50	-----	-----	48.75	69.25	38	18
Texas-----	11.00	3.14	-----	24.00	38.14	47	47	22.00	16.80	-----	37.50	76.30	32	35
Mountain:														
Montana-----	14.00	29.66	-----	28.80	72.46	6	27	16.00	40.01	-----	45.00	101.01	10	32
Idaho-----	17.50	-----	-----	28.80	46.30	35	18	17.50	-----	-----	45.00	62.50	43	30
Wyoming-----	10.00	21.06	-----	24.00	55.06	23	48	10.00	21.06	5.00	37.50	73.56	34	48
Colorado-----	8.50	21.07	-----	28.80	58.37	21	42	10.25	21.07	-----	45.00	76.32	31	42
New Mexico-----	14.00	-----	-----	28.80	42.80	40	27	14.00	-----	-----	45.00	59.00	47	36
Arizona-----	16.60	42.20	-----	24.00	82.80	1	34	16.60	42.20	-----	37.50	96.30	12	45
Utah-----	7.50	14.72	-----	28.80	51.02	30	44	7.50	26.00	-----	45.00	78.50	29	48
Nevada-----	18.25	16.23	-----	28.80	63.28	14	16	18.25	22.63	25.00	45.00	110.88	3	5
Pacific:														
Washington-----	11.25	-----	30.95	31.20	73.40	5	2	16.00	-----	30.95	48.75	95.70	13	2
Oregon-----	10.00	-----	-----	28.80	38.80	44	37	10.00	-----	-----	45.00	55.00	49	43
California-----	22.00	-----	23.00	28.80	73.80	4	1	22.00	-----	23.00	45.00	90.00	14	3
Other Areas:														
Alaska-----	20.00	-----	-----	24.00	44.00	39	24	20.00	-----	-----	37.50	57.50	48	37
Hawaii-----	37.00	-----	-----	24.00	61.00	17	4	37.00	-----	-----	37.50	74.50	33	12
Average 1/-----	\$15.10	\$19.83	\$9.63	\$28.90	\$55.07			\$19.22	\$30.14	\$11.40	\$45.15	\$81.74		

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

Table 7. - Road-user and personal-property taxes on a single-unit van truck, 19,000 pounds gross vehicle weight (No. 6)

State	Private operation								Contract carrier								
	Regis- tration fee	Prop- erty tax	Other taxes and fees	Mileage or ton- mile tax	Gas- line tax	Total	Rank of State		Regis- tration fee	Prop- erty tax	Other taxes and fees	Carrier taxes and fees	Mileage or ton- mile tax	Gas- line tax	Total	Rank of State	
							Total fees and taxes	Total, excl. prop. tax								Total fees and taxes	Total, excl. prop. tax
New England:																	
Maine-----	\$125.00	\$48.70	-----	-----	\$140.00	\$313.70	9	15	\$125.00	\$48.70	-----	\$30.00	-----	\$233.31	\$437.01	16	21
New Hampshire-----	114.00	-----	\$35.06	-----	140.00	289.06	15	9	114.00	-----	\$35.06	3.00	-----	233.31	385.37	27	23
Vermont-----	222.30	-----	-----	-----	130.00	352.30	5	3	222.30	-----	-----	-----	-----	216.65	438.95	14	11
Massachusetts-----	57.00	118.64	-----	-----	110.00	285.64	16	45	57.00	118.64	-----	5.00	-----	183.32	363.96	35	48
Rhode Island-----	76.00	105.30	-----	-----	120.00	301.30	13	29	76.00	105.30	-----	5.00	-----	199.98	386.28	26	35
Connecticut-----	57.00	108.34	-----	-----	120.00	285.34	17	40	57.00	108.34	-----	10.00	-----	199.98	375.32	28	39
Middle Atlantic:																	
New York-----	95.00	-----	-----	\$67.50	120.00	282.50	20	12	95.00	-----	-----	-----	\$112.50	199.98	407.48	20	16
New Jersey-----	90.00	-----	1.00	-----	100.00	191.00	44	32	90.00	-----	1.00	-----	-----	166.65	257.65	47	44
Pennsylvania-----	90.00	-----	-----	-----	100.00	190.00	45	34	90.00	-----	-----	-----	-----	166.65	256.65	48	45
East North Central:																	
Ohio-----	143.95	-----	-----	-----	140.00	283.95	19	10	143.95	-----	-----	20.00	-----	233.31	397.26	22	18
Indiana-----	50.50	108.75	-----	-----	120.00	279.25	22	43	50.50	108.75	-----	12.00	-----	199.98	371.23	30	43
Illinois-----	159.00	79.16	-----	-----	100.00	338.16	6	17	159.00	79.16	-----	-----	-----	166.65	404.81	21	30
Michigan-----	107.80	-----	.35	-----	120.00	228.15	36	24	107.80	-----	.35	10.00	50.00	199.98	368.13	32	25
Wisconsin-----	215.00	-----	-----	-----	120.00	335.00	7	4	215.00	-----	-----	10.00	-----	199.98	424.98	18	13
West North Central:																	
Minnesota-----	84.25	-----	-----	-----	100.00	184.25	46	36	84.25	-----	-----	12.50	-----	166.65	263.40	45	42
Iowa-----	190.00	-----	-----	-----	120.00	310.00	11	5	190.00	-----	-----	-----	-----	199.98	389.98	24	19
Missouri-----	80.00	55.46	-----	-----	60.00	195.46	42	51	80.00	55.46	-----	25.00	-----	99.99	260.45	46	51
North Dakota-----	46.25	-----	40.50	-----	120.00	206.75	40	27	46.25	-----	40.50	55.00	-----	199.98	341.73	37	28
South Dakota-----	90.00	-----	185.00	-----	120.00	395.00	1	1	90.00	-----	185.00	10.00	-----	199.98	484.98	9	6
Nebraska-----	165.00	57.01	-----	-----	140.00	362.01	4	7	165.00	57.01	-----	15.00	-----	233.31	470.32	12	14
Kansas-----	75.00	115.32	-----	-----	100.00	290.32	14	42	75.00	115.32	-----	10.00	-----	166.65	366.97	33	46
South Atlantic:																	
Delaware-----	81.90	-----	-----	-----	100.00	181.90	47	38	81.90	-----	-----	-----	-----	166.65	248.55	49	47
Maryland-----	75.00	20.00	-----	-----	120.00	215.00	39	30	75.00	20.00	-----	-----	-----	199.98	294.98	42	36
District of Columbia-----	74.00	-----	1.00	-----	120.00	195.00	43	30	74.00	-----	1.00	-----	-----	199.98	274.98	43	36
Virginia-----	45.60	64.28	-----	-----	120.00	229.88	35	46	45.60	64.28	-----	-----	-----	199.98	337.41	38	38
West Virginia-----	95.50	27.30	-----	-----	140.00	262.80	27	21	95.50	27.30	-----	12.25	-----	233.31	368.36	31	29
North Carolina-----	153.00	76.50	-----	-----	140.00	369.50	3	8	267.00	76.50	-----	-----	-----	233.31	576.81	3	5
South Carolina-----	91.00	45.36	-----	-----	140.00	276.36	24	23	91.00	45.36	-----	150.00	-----	233.31	519.67	6	8
Georgia-----	25.00	46.00	-----	-----	130.00	201.00	41	48	42.50	46.00	-----	25.00	-----	216.65	330.15	39	34
Florida-----	84.95	-----	-----	-----	140.00	224.95	37	25	84.95	-----	-----	1.00	250.00	233.31	569.26	4	1
East South Central:																	
Kentucky-----	112.50	23.84	.25	-----	140.00	276.59	23	18	45.50	23.84	-----	126.00	-----	233.31	428.65	17	17
Tennessee-----	240.00	-----	-----	-----	140.00	380.00	2	2	315.00	54.15	-----	12.50	-----	233.31	614.96	2	3
Alabama-----	50.50	29.48	-----	-----	140.00	219.98	38	33	50.50	29.48	-----	-----	125.00	233.31	438.29	15	15
Mississippi-----	95.00	75.11	-----	-----	140.00	310.11	10	22	188.00	75.11	13.00	-----	-----	233.31	509.42	7	12
West South Central:																	
Arkansas-----	67.00	34.41	-----	-----	130.00	231.41	34	28	67.00	19.25	-----	5.00	-----	216.65	307.90	41	33
Louisiana-----	120.00	-----	-----	-----	140.00	260.00	28	16	240.00	-----	-----	10.00	-----	233.31	483.31	10	7
Oklahoma-----	145.50	-----	-----	-----	130.00	275.50	25	14	145.50	-----	-----	2.25	-----	216.65	364.40	34	26
Texas-----	146.30	38.46	-----	-----	100.00	284.76	18	19	146.30	38.46	-----	11.00	-----	166.65	362.41	36	31
Mountain:																	
Montana-----	50.00	88.93	-----	-----	120.00	258.93	29	44	50.00	88.93	-----	73.00	-----	199.98	411.91	19	32
Idaho-----	40.00	-----	-----	-----	120.00	160.00	50	47	55.00	-----	-----	119.00	-----	199.98	373.98	29	24
Wyoming-----	30.00	46.74	5.00	86.40	100.00	268.14	26	26	30.00	46.74	5.00	-----	144.00	166.65	392.39	23	27
Colorado-----	19.00	46.75	-----	144.48	120.00	330.23	8	11	19.00	46.75	-----	-----	240.80	199.98	506.53	8	10
New Mexico-----	55.40	-----	-----	-----	120.00	175.40	49	41	55.40	-----	10.00	-----	-----	199.98	265.38	44	40
Arizona-----	54.05	93.40	-----	-----	100.00	247.45	30	49	54.05	93.40	-----	317.00	-----	166.65	631.10	1	4
Utah-----	65.00	55.16	-----	-----	120.00	240.16	32	35	65.00	55.16	-----	-----	-----	199.98	320.14	40	41
Nevada-----	38.40	50.18	25.00	-----	120.00	233.58	33	37	38.40	50.18	-----	151.60	-----	199.98	440.16	13	19
Pacific:																	
Washington-----	76.50	-----	75.40	-----	130.00	281.90	21	13	76.50	-----	75.40	18.00	-----	216.65	386.55	25	22
Oregon-----	60.00	-----	-----	127.50	120.00	307.50	12	6	60.00	-----	-----	-----	212.50	199.98	472.48	11	9
California-----	75.00	-----	47.00	-----	120.00	242.00	31	20	75.00	-----	47.00	247.00	-----	199.98	568.98	5	2
Other Areas:																	
Alaska-----	50.00	-----	-----	-----	100.00	150.00	51	50	50.00	-----	-----	-----	-----	166.65	216.65	51	50
Hawaii-----	77.30	-----	-----	-----	100.00	177.30	48	39	77.30	-----	-----	-----	-----	166.65	243.95	50	49
Average 1/-----	\$92.68	\$63.79	\$37.78	\$106.47	\$120.39	\$262.09			\$100.42	\$62.87	\$37.57	\$46.47	\$156.73	\$200.63	\$394.37		

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

Table 8. - Road-user and personal-property taxes on a single-unit, three-axle dump truck, 40,000 pounds gross vehicle weight (No. 7)

State	Private operation						Rank of State	
	Registra- tion fee	Property tax	Other taxes and fees	Mileage or ton-mile tax	Gasoline tax	Total	Total fees and taxes	Total, excluding property tax
New England:								
Maine-----	\$321.00	\$173.14	-----	-----	\$525.00	\$1,019.14	11	20
New Hampshire-----	240.00	-----	\$124.66	-----	525.00	889.66	26	15
Vermont-----	500.00	-----	-----	-----	487.50	987.50	15	7
Massachusetts-----	120.00	285.38	-----	-----	412.50	817.88	37	48
Rhode Island-----	200.00	234.00	-----	-----	450.00	884.00	27	36
Connecticut-----	200.00	318.49	-----	-----	450.00	968.49	16	36
Middle Atlantic:								
New York-----	200.00	-----	-----	\$187.50	450.00	837.50	33	22
New Jersey-----	240.00	-----	1.00	-----	375.00	616.00	47	42
Pennsylvania-----	252.00	-----	-----	-----	375.00	627.00	46	41
East North Central:								
Ohio-----	440.60	-----	-----	150.00	525.00	1,115.60	7	4
Indiana-----	200.50	350.11	-----	-----	450.00	1,000.61	14	35
Illinois-----	640.00	153.66	-----	-----	375.00	1,168.66	4	6
Michigan-----	389.25	-----	.35	-----	450.00	839.60	32	21
Wisconsin-----	475.00	-----	-----	-----	450.00	925.00	20	12
West North Central:								
Minnesota-----	443.90	-----	-----	-----	375.00	818.90	36	24
Iowa-----	465.00	-----	-----	-----	450.00	915.00	22	14
Missouri-----	100.00	198.24	25.00	-----	225.00	548.24	50	50
North Dakota-----	385.00	-----	.50	-----	450.00	835.50	34	23
South Dakota-----	407.50	-----	465.00	-----	450.00	1,322.50	1	1
Nebraska-----	440.00	112.85	-----	-----	525.00	1,077.85	9	8
Kansas-----	150.00	299.46	-----	-----	375.00	824.46	35	49
South Atlantic:								
Delaware-----	178.50	-----	-----	-----	375.00	553.50	48	45
Maryland-----	200.00	50.00	-----	-----	450.00	700.00	43	36
District of Columbia--	202.00	-----	1.00	-----	450.00	653.00	44	34
Virginia-----	180.00	228.54	1.00	-----	600.00	1,009.54	13	28
West Virginia-----	284.50	71.40	1.00	-----	525.00	881.90	29	25
North Carolina-----	321.00	168.30	-----	-----	525.00	1,014.30	12	19
South Carolina-----	211.00	173.88	1.00	-----	525.00	910.88	24	31
Georgia-----	55.00	200.10	1.00	-----	487.50	743.60	40	47
Florida-----	190.55	-----	-----	-----	525.00	715.55	42	32
East South Central:								
Kentucky-----	450.50	65.56	.25	-----	675.00	1,191.31	3	3
Tennessee-----	435.00	-----	-----	-----	525.00	960.00	18	9
Alabama-----	50.50	210.38	-----	-----	525.00	785.88	38	43
Mississippi-----	272.00	238.36	-----	-----	525.00	1,035.36	10	27
West South Central:								
Arkansas-----	200.00	52.70	-----	-----	487.50	740.20	41	33
Louisiana-----	240.00	-----	-----	-----	525.00	765.00	39	30
Oklahoma-----	395.50	-----	-----	-----	487.50	883.00	28	16
Texas-----	396.00	140.36	-----	-----	375.00	911.36	23	29
Mountain:								
Montana-----	400.00	317.70	-----	-----	450.00	1,167.70	5	18
Idaho-----	100.00	-----	-----	399.00	450.00	949.00	19	10
Wyoming-----	30.00	166.20	5.00	389.57	375.00	965.77	17	26
Colorado-----	19.00	166.21	-----	588.36	450.00	1,223.57	2	5
New Mexico-----	198.00	-----	-----	-----	450.00	648.00	45	40
Arizona-----	189.00	332.60	-----	-----	375.00	896.60	25	44
Utah-----	200.00	196.21	-----	-----	450.00	846.21	31	36
Nevada-----	86.50	178.84	391.95	-----	450.00	1,107.29	8	11
Pacific:								
Washington-----	476.50	-----	190.50	-----	487.50	1,154.50	6	2
Oregon-----	110.00	-----	360.00	-----	450.00	920.00	21	13
California-----	275.00	-----	152.00	-----	450.00	877.00	30	17
Other Areas:								
Alaska-----	100.00	-----	-----	-----	375.00	475.00	51	50
Hawaii-----	173.64	-----	-----	-----	375.00	548.64	49	46
Average 1/-----	\$263.32	\$195.49	\$101.25	\$342.89	\$457.35	\$887.70		

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

Table 9. - Road-user and personal-property taxes on the tractor and the semitrailer of a three-axle combination, 40,000 pounds gross vehicle weight (No. 8), in private operation

State	Tractor truck						Semitrailer				
	Registration fee	Property tax	Other taxes and fees	Mileage or ton-mile tax	Gasoline tax	Total	Registration fee	Property tax	Other taxes and fees	Mileage or ton-mile tax	Total
New England:											
Maine-----	\$321.00	\$76.14	-----	-----	\$560.00	\$957.14	\$5.00	\$69.03	-----	-----	\$74.03
New Hampshire-----	240.00	-----	\$54.82	-----	560.00	854.82	-----	\$39.83	-----	-----	39.83
Vermont-----	500.00	-----	-----	-----	520.00	1,020.00	15.00	-----	-----	-----	15.00
Massachusetts-----	120.00	173.15	-----	-----	440.00	733.15	15.00	144.29	-----	-----	159.29
Rhode Island-----	200.00	132.60	-----	-----	480.00	812.60	2.00	113.10	-----	-----	115.10
Connecticut-----	200.00	129.43	-----	-----	480.00	809.43	-----	130.76	-----	-----	130.76
Middle Atlantic:											
New York-----	74.00	-----	-----	\$400.00	480.00	954.00	165.00	-----	-----	-----	165.00
New Jersey-----	110.00	-----	1.00	-----	400.00	511.00	90.00	-----	1.00	-----	91.00
Pennsylvania-----	120.00	-----	-----	-----	400.00	520.00	125.00	-----	-----	-----	125.00
East North Central:											
Ohio-----	135.55	-----	-----	400.00	560.00	1,095.55	169.15	-----	-----	-----	169.15
Indiana-----	215.50	138.29	-----	-----	480.00	833.79	-----	189.70	-----	-----	189.70
Illinois-----	640.00	76.36	-----	-----	400.00	1,116.36	-----	40.98	-----	-----	40.98
Michigan-----	144.30	-----	.35	-----	480.00	624.65	167.70	-----	-----	-----	167.70
Wisconsin-----	475.00	-----	-----	-----	480.00	955.00	10.00	-----	-----	-----	10.00
West North Central:											
Minnesota-----	443.90	-----	-----	-----	400.00	843.90	10.75	-----	-----	-----	10.75
Iowa-----	435.00	-----	-----	-----	480.00	915.00	60.00	-----	-----	-----	60.00
Missouri-----	300.00	84.96	-----	-----	240.00	624.96	7.00	61.36	-----	-----	68.36
North Dakota-----	385.00	-----	.50	-----	480.00	865.50	-----	-----	-----	-----	-----
South Dakota-----	115.00	-----	215.00	-----	480.00	810.00	107.00	-----	185.00	-----	292.00
Nebraska-----	440.00	82.21	-----	-----	560.00	1,082.21	1.00	82.60	-----	-----	83.60
Kansas-----	300.00	162.28	10.00	-----	400.00	872.28	20.00	164.61	-----	-----	184.61
South Atlantic:											
Delaware-----	95.70	-----	-----	-----	400.00	495.70	77.30	-----	-----	-----	77.30
Maryland-----	105.00	25.00	-----	-----	480.00	610.00	10.00	20.00	-----	-----	30.00
District of Columbia-----	74.00	-----	1.00	-----	480.00	555.00	92.00	-----	1.00	-----	93.00
Virginia-----	180.00	100.50	1.00	-----	640.00	921.50	12.00	73.01	-----	-----	85.01
West Virginia-----	267.00	27.30	1.00	-----	560.00	855.30	17.50	35.70	-----	-----	53.20
North Carolina-----	177.00	80.02	-----	-----	560.00	817.02	145.00	76.50	-----	-----	221.50
South Carolina-----	211.00	56.16	-----	-----	560.00	827.16	11.00	56.16	-----	-----	67.16
Georgia-----	55.00	64.00	-----	-----	520.00	639.00	165.00	55.30	-----	-----	220.30
Florida-----	81.65	-----	-----	-----	560.00	641.65	129.25	-----	-----	-----	129.25
East South Central:											
Kentucky-----	450.50	36.77	.25	-----	720.00	1,207.52	20.00	26.52	-----	-----	46.52
Tennessee-----	435.00	-----	-----	-----	560.00	995.00	-----	-----	-----	-----	-----
Alabama-----	50.50	100.50	-----	-----	560.00	711.00	25.50	63.65	-----	-----	89.15
Mississippi-----	272.00	84.40	-----	-----	560.00	916.40	12.00	73.55	-----	-----	85.55
West South Central:											
Arkansas-----	200.00	65.72	-----	-----	520.00	785.72	5.00	37.82	-----	-----	42.82
Louisiana-----	140.00	-----	-----	-----	560.00	700.00	120.00	-----	-----	-----	120.00
Oklahoma-----	50.50	-----	-----	-----	520.00	570.50	320.50	-----	-----	-----	320.50
Texas-----	169.40	55.36	-----	-----	400.00	624.76	128.70	45.70	-----	-----	174.40
Mountain:											
Montana-----	60.00	138.73	-----	-----	480.00	678.73	40.00	101.38	-----	-----	141.38
Idaho-----	100.00	-----	-----	532.00	480.00	1,112.00	2.00	-----	-----	-----	2.00
Wyoming-----	30.00	73.08	5.00	222.99	400.00	731.07	30.00	53.10	5.00	-----	346.10
Colorado-----	19.00	73.09	-----	-----	480.00	572.09	6.50	53.10	-----	\$258.00	878.13
New Mexico-----	101.40	-----	-----	-----	480.00	581.40	86.00	-----	-----	-----	86.00
Arizona-----	52.10	146.20	-----	-----	400.00	598.30	68.50	106.20	-----	-----	174.70
Utah-----	200.00	86.68	-----	-----	480.00	766.68	5.00	63.04	-----	-----	68.04
Nevada-----	37.15	78.72	-----	146.50	480.00	742.37	43.00	57.07	-----	167.00	267.07
Pacific:											
Washington-----	106.50	-----	83.30	-----	520.00	709.80	56.50	-----	96.60	-----	153.10
Oregon-----	65.00	-----	-----	760.00	480.00	1,305.00	40.00	-----	-----	-----	40.00
California-----	75.00	-----	67.00	-----	480.00	622.00	128.00	-----	49.00	-----	177.00
Other Areas:											
Alaska-----	100.00	-----	-----	-----	400.00	500.00	-----	-----	-----	-----	-----
Hawaii-----	74.83	-----	-----	-----	400.00	474.83	86.50	-----	-----	-----	86.50
Average 1/	\$195.09	\$90.29	\$33.86	\$410.25	\$487.84	\$785.86	\$64.83	\$76.70	\$53.92	\$414.51	\$134.74

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

Table 10. - Road-user and personal-property taxes on a three-axle tractor-semitrailer combination, 40,000 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, excluding property tax								Total fees and taxes	Total, excluding property tax
New England:																	
Maine-----	\$326.00	\$145.17	-----	-----	\$560.00	\$1,031.17	14	17	\$326.00	\$145.17	-----	\$30.00	-----	\$560.00	\$1,061.17	21	27
New Hampshire-----	240.00	-----	\$94.65	-----	560.00	894.65	26	15	240.00	-----	\$94.65	3.00	-----	560.00	897.65	36	29
Vermont-----	515.00	-----	-----	-----	520.00	1,035.00	13	9	515.00	-----	-----	-----	-----	520.00	1,035.00	24	16
Massachusetts-----	135.00	317.44	-----	-----	440.00	892.44	27	46	135.00	317.44	-----	5.00	-----	440.00	897.44	37	47
Rhode Island-----	202.00	245.70	-----	-----	480.00	927.70	23	37	202.00	245.70	-----	5.00	-----	480.00	932.70	32	40
Connecticut-----	200.00	260.19	-----	-----	480.00	940.19	22	38	200.00	260.19	-----	10.00	-----	480.00	950.19	29	39
Middle Atlantic:																	
New York-----	239.00	-----	-----	\$400.00	480.00	1,119.00	7	5	239.00	-----	-----	-----	\$400.00	480.00	1,119.00	13	9
New Jersey-----	200.00	-----	2.00	-----	400.00	602.00	48	43	200.00	-----	2.00	-----	-----	400.00	602.00	48	45
Pennsylvania-----	245.00	-----	-----	-----	400.00	645.00	46	41	245.00	-----	-----	-----	-----	400.00	645.00	46	44
East North Central:																	
Ohio-----	304.70	-----	-----	400.00	560.00	1,264.70	3	3	304.70	-----	-----	30.00	400.00	560.00	1,294.70	4	3
Indiana-----	215.50	327.99	-----	-----	480.00	1,023.49	15	35	215.50	327.99	-----	24.00	-----	480.00	1,047.49	23	36
Illinois-----	640.00	117.34	-----	-----	400.00	1,157.34	6	8	640.00	117.34	-----	-----	-----	400.00	1,157.34	12	15
Michigan-----	312.00	-----	.35	-----	480.00	792.35	40	28	312.00	-----	.35	10.00	120.00	480.00	922.35	34	26
Wisconsin-----	485.00	-----	-----	-----	480.00	965.00	21	13	485.00	-----	-----	20.00	-----	480.00	985.00	27	20
West North Central:																	
Minnesota-----	454.65	-----	-----	-----	400.00	854.65	32	22	454.65	-----	-----	12.50	-----	400.00	867.15	39	33
Iowa-----	495.00	-----	-----	-----	480.00	975.00	20	12	495.00	-----	-----	5.00	-----	480.00	980.00	28	21
Missouri-----	307.00	146.32	-----	-----	240.00	693.32	43	49	307.00	146.32	-----	25.00	-----	240.00	718.32	43	49
North Dakota-----	385.00	-----	.50	-----	480.00	865.50	29	20	385.00	-----	.50	60.00	-----	480.00	925.50	33	25
South Dakota-----	222.00	-----	400.00	-----	480.00	1,102.00	9	7	222.00	-----	400.00	10.00	-----	480.00	1,112.00	16	11
Nebraska-----	441.00	164.81	-----	-----	560.00	1,165.81	5	10	441.00	164.81	-----	15.00	-----	560.00	1,180.81	11	17
Kansas-----	320.00	326.89	10.00	-----	400.00	1,056.89	11	32	320.00	326.89	-----	10.00	-----	400.00	1,056.89	22	35
South Atlantic:																	
Delaware-----	173.00	-----	-----	-----	400.00	573.00	49	47	173.00	-----	-----	-----	-----	400.00	573.00	49	48
Maryland-----	115.00	45.00	-----	-----	480.00	640.00	47	44	115.00	45.00	-----	-----	-----	480.00	640.00	47	46
District of Columbia-----	166.00	-----	2.00	-----	480.00	648.00	45	40	166.00	-----	2.00	-----	-----	480.00	648.00	45	43
Virginia-----	192.00	173.51	1.00	-----	640.00	1,006.51	17	25	300.00	173.51	1.00	-----	-----	640.00	1,114.51	14	23
West Virginia-----	284.50	63.00	1.00	-----	560.00	908.50	24	23	284.50	63.00	1.00	24.50	-----	560.00	933.00	31	32
North Carolina-----	322.00	156.52	-----	-----	560.00	1,038.52	12	18	322.00	156.52	-----	-----	-----	560.00	1,278.52	8	8
South Carolina-----	222.00	112.32	1.00	-----	560.00	895.32	25	29	222.00	112.32	1.00	300.00	-----	560.00	1,195.32	10	14
Georgia-----	220.00	119.30	1.00	-----	520.00	860.30	31	31	440.00	119.30	1.00	25.00	-----	520.00	1,105.30	17	19
Florida-----	210.90	-----	-----	-----	560.00	770.90	42	30	253.90	-----	-----	1.00	200.00	560.00	1,014.90	25	18
East South Central:																	
Kentucky-----	470.50	63.29	.25	-----	720.00	1,254.04	4	4	170.50	63.29	-----	325.00	-----	720.00	1,278.79	7	5
Tennessee-----	435.00	-----	-----	-----	560.00	995.00	19	11	560.00	146.17	-----	17.50	-----	560.00	1,283.67	6	6
Alabama-----	76.00	164.15	-----	-----	560.00	800.15	37	42	76.00	164.15	-----	-----	300.00	560.00	1,100.15	18	24
Mississippi-----	284.00	157.95	-----	-----	560.00	1,001.95	18	24	554.00	157.95	13.00	-----	-----	560.00	1,284.95	5	7
West South Central:																	
Arkansas-----	205.00	103.54	-----	-----	520.00	828.54	34	33	205.00	51.94	-----	5.00	-----	520.00	781.94	42	34
Louisiana-----	260.00	-----	-----	-----	560.00	820.00	36	26	520.00	-----	-----	10.00	-----	560.00	1,090.00	19	13
Oklahoma-----	371.00	-----	-----	-----	520.00	891.00	28	16	371.00	-----	-----	2.25	-----	520.00	893.25	38	30
Texas-----	298.10	101.06	-----	-----	400.00	799.16	38	34	298.10	101.06	-----	11.00	-----	400.00	810.16	41	37
Mountain:																	
Montana-----	100.00	240.11	-----	-----	480.00	820.11	35	45	100.00	240.11	-----	124.00	-----	480.00	944.11	30	38
Idaho-----	102.00	-----	-----	532.00	480.00	1,114.00	8	6	102.00	-----	-----	-----	532.00	480.00	1,114.00	15	10
Wyoming-----	60.00	126.18	10.00	480.99	400.00	1,077.17	10	14	60.00	126.18	10.00	-----	480.99	400.00	1,077.17	20	22
Colorado-----	25.50	126.19	-----	818.53	480.00	1,450.22	1	2	25.50	126.19	-----	-----	818.53	480.00	1,450.22	1	2
New Mexico-----	187.40	-----	-----	-----	480.00	667.40	44	39	187.40	-----	-----	-----	-----	480.00	667.40	44	42
Arizona-----	120.60	252.40	-----	-----	400.00	773.00	41	50	120.60	252.40	-----	572.00	-----	400.00	1,345.00	2	12
Utah-----	205.00	149.72	-----	-----	480.00	834.72	36	20	205.00	149.72	-----	-----	-----	480.00	834.72	40	41
Nevada-----	80.15	135.79	313.50	-----	480.00	1,009.44	16	19	80.15	135.79	-----	313.50	-----	480.00	1,009.44	26	31
Pacific:																	
Washington-----	163.00	-----	179.90	-----	520.00	862.90	30	21	163.00	-----	179.90	36.00	-----	520.00	898.90	35	28
Oregon-----	105.00	-----	760.00	-----	480.00	1,345.00	2	1	105.00	-----	-----	-----	760.00	480.00	1,345.00	2	1
California-----	203.00	-----	116.00	-----	480.00	799.00	39	27	203.00	-----	116.00	434.00	-----	480.00	1,233.00	9	4
Other Areas:																	
Alaska-----	100.00	-----	-----	-----	400.00	500.00	51	51	100.00	-----	-----	-----	-----	400.00	500.00	51	51
Hawaii-----	161.33	-----	-----	-----	400.00	561.33	50	48	161.33	-----	-----	-----	-----	400.00	561.33	50	50
Average 1/-----	\$251.02	\$167.00	\$70.82	\$565.25	\$487.84	\$912.71			\$269.96	\$164.31	\$55.49	\$79.85	\$445.72	\$487.84	\$988.30		

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

Table 11. - Road-user and personal-property taxes on a gasoline-powered, four-axle, tractor-semitrailer combination, 55,000 pounds gross vehicle weight (No. 9)

State	Private operation								Contract carrier								
	Registration fee	Property tax	Other taxes and fees	Mileage or ton-mile tax	Gasoline tax	Total	Rank of State		Registration 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, excluding property tax								Total fees and taxes	Total, excluding property tax
New England:																	
Maine-----	\$420.00	\$239.00	-----	-----	\$1,050.00	\$1,709.00	15	23	\$420.00	\$239.00	-----	\$30.00	-----	\$1,050.00	\$1,739.00	24	31
New Hampshire-----	330.00	-----	\$155.45	-----	1,050.00	1,535.45	30	18	330.00	-----	\$155.45	3.00	-----	1,050.00	1,538.45	37	28
Vermont-----	724.50	-----	-----	-----	975.00	1,699.50	16	10	724.50	-----	-----	-----	-----	975.00	1,699.50	25	19
Massachusetts-----	180.00	554.73	-----	-----	825.00	1,559.73	27	47	180.00	554.73	-----	5.00	-----	825.00	1,564.73	36	48
Rhode Island-----	282.00	444.60	-----	-----	900.00	1,626.60	18	38	282.00	444.60	-----	5.00	-----	900.00	1,631.60	29	40
Connecticut-----	275.00	472.61	-----	-----	900.00	1,647.61	17	39	275.00	472.61	-----	10.00	-----	900.00	1,657.61	27	41
Middle Atlantic:																	
New York-----	326.00	-----	-----	\$1,032.00	900.00	2,258.00	5	5	326.00	-----	-----	-----	\$1,032.00	900.00	2,258.00	7	6
New Jersey-----	300.00	-----	2.00	-----	750.00	1,052.00	48	46	300.00	-----	2.00	-----	-----	750.00	1,052.00	48	47
Pennsylvania-----	315.00	-----	-----	-----	750.00	1,065.00	47	44	315.00	-----	-----	-----	-----	750.00	1,065.00	47	46
East North Central:																	
Ohio-----	408.50	-----	-----	900.00	1,050.00	2,358.50	3	3	408.50	-----	-----	30.00	900.00	1,050.00	2,388.50	4	3
Indiana-----	300.50	561.91	-----	-----	900.00	1,762.41	14	35	300.50	561.91	-----	24.00	-----	900.00	1,786.41	21	38
Illinois-----	894.00	166.70	-----	-----	750.00	1,810.70	12	11	894.00	166.70	-----	-----	-----	750.00	1,810.70	20	22
Michigan-----	414.45	-----	.35	-----	900.00	1,314.80	40	31	414.45	-----	.35	10.00	240.00	900.00	1,564.80	35	26
Wisconsin-----	695.00	-----	-----	-----	900.00	1,595.00	22	14	695.00	-----	-----	20.00	-----	900.00	1,615.00	31	23
West North Central:																	
Minnesota-----	720.80	-----	-----	-----	750.00	1,470.80	35	21	720.80	-----	-----	12.50	-----	750.00	1,483.30	39	32
Iowa-----	695.00	-----	-----	-----	900.00	1,595.00	22	14	695.00	-----	-----	5.00	-----	900.00	1,600.00	34	25
Missouri-----	607.00	241.90	-----	-----	450.00	1,298.90	43	45	607.00	241.90	-----	-----	-----	450.00	1,323.90	43	45
North Dakota-----	649.00	-----	.50	-----	900.00	1,549.50	28	17	649.00	-----	.50	60.00	-----	900.00	1,609.50	32	24
South Dakota-----	362.50	-----	655.00	-----	900.00	1,917.50	9	7	362.50	-----	655.00	10.00	-----	900.00	1,927.50	17	9
Nebraska-----	651.00	219.88	-----	-----	1,050.00	1,920.88	8	9	651.00	219.88	-----	-----	-----	1,050.00	1,935.88	16	17
Kansas-----	695.00	512.43	10.00	-----	750.00	1,967.43	7	24	695.00	512.43	-----	10.00	-----	750.00	1,967.43	14	33
South Atlantic:																	
Delaware-----	242.00	-----	-----	-----	750.00	992.00	49	48	242.00	-----	-----	-----	-----	750.00	992.00	49	50
Maryland-----	230.00	55.00	-----	-----	900.00	1,185.00	44	41	230.00	55.00	-----	-----	-----	900.00	1,185.00	44	43
District of Columbia-----	214.00	-----	2.00	-----	900.00	1,116.00	46	43	214.00	-----	2.00	-----	-----	900.00	1,116.00	46	44
Virginia-----	424.50	284.98	1.00	-----	1,200.00	1,910.48	11	13	597.75	284.98	1.00	-----	-----	1,200.00	2,083.73	9	11
West Virginia-----	419.50	117.60	1.00	-----	1,050.00	1,588.10	24	22	419.50	117.60	1.00	31.25	-----	1,050.00	1,619.35	30	30
North Carolina-----	442.00	283.05	-----	-----	1,050.00	1,775.05	13	20	772.00	283.05	-----	-----	-----	1,050.00	2,105.05	8	10
South Carolina-----	312.00	184.68	1.00	-----	1,050.00	1,547.68	29	28	312.00	184.68	1.00	400.00	-----	1,050.00	1,947.68	15	14
Georgia-----	300.00	215.90	1.00	-----	975.00	1,491.90	32	33	542.50	215.90	1.00	25.00	-----	975.00	1,759.40	23	27
Florida-----	255.60	-----	-----	-----	1,050.00	1,305.60	41	32	303.60	-----	-----	1.00	300.00	1,050.00	1,654.60	28	21
East South Central:																	
Kentucky-----	570.50	55.72	.25	-----	1,350.00	1,976.47	6	6	270.50	55.72	-----	325.00	-----	1,350.00	2,001.22	10	8
Tennessee-----	525.00	-----	-----	-----	1,050.00	1,575.00	26	16	675.00	240.08	-----	17.50	-----	1,050.00	1,982.58	12	15
Alabama-----	76.00	254.38	-----	-----	1,050.00	1,380.38	37	42	76.00	254.38	-----	-----	600.00	1,050.00	1,980.38	13	16
Mississippi-----	371.00	195.93	-----	-----	1,050.00	1,616.93	20	25	728.00	195.93	13.00	-----	-----	1,050.00	1,986.93	11	12
West South Central:																	
Arkansas-----	363.00	135.78	-----	-----	975.00	1,473.78	34	30	363.00	85.26	-----	5.00	-----	975.00	1,428.26	41	35
Louisiana-----	360.00	-----	-----	-----	1,050.00	1,410.00	36	26	720.00	-----	-----	10.00	-----	1,050.00	1,780.00	22	13
Oklahoma-----	526.00	-----	-----	-----	750.00	1,301.00	31	19	526.00	-----	-----	2.25	-----	750.00	1,303.25	38	28
Texas-----	434.50	155.79	-----	-----	750.00	1,340.29	39	37	434.50	155.79	-----	11.00	-----	750.00	1,351.29	42	39
Mountain:																	
Montana-----	285.00	393.95	-----	-----	900.00	1,578.95	25	36	285.00	393.95	-----	258.50	-----	900.00	1,837.45	19	34
Idaho-----	102.00	-----	-----	1,302.00	900.00	2,304.00	4	4	102.00	-----	-----	-----	1,302.00	900.00	2,304.00	5	4
Wyoming-----	60.00	207.57	10.00	886.28	750.00	1,913.85	10	8	60.00	207.57	10.00	-----	886.28	750.00	1,913.85	18	18
Colorado-----	25.50	207.26	-----	1,780.68	900.00	2,913.44	1	2	25.50	207.26	-----	-----	1,780.68	900.00	2,913.44	1	2
New Mexico-----	252.00	-----	-----	-----	900.00	1,152.00	45	40	252.00	-----	-----	10.00	-----	900.00	1,162.00	45	42
Arizona-----	181.00	374.40	-----	-----	750.00	1,305.40	42	50	181.00	374.40	-----	1,244.50	-----	750.00	2,549.90	3	7
Utah-----	330.00	245.07	-----	-----	900.00	1,475.07	33	34	330.00	245.07	-----	-----	-----	900.00	1,475.07	40	37
Nevada-----	98.50	223.13	381.80	-----	900.00	1,603.43	21	27	98.50	223.13	381.80	-----	-----	900.00	1,603.43	33	36
Pacific:																	
Washington-----	403.00	-----	248.10	-----	975.00	1,626.10	19	12	403.00	-----	248.10	44.00	-----	975.00	1,670.10	26	20
Oregon-----	145.00	-----	-----	1,860.00	900.00	2,905.00	2	1	145.00	-----	-----	-----	1,860.00	900.00	2,905.00	2	1
California-----	263.00	-----	190.00	-----	900.00	1,353.00	38	29	263.00	-----	190.00	927.17	-----	900.00	2,280.17	6	5
Other Areas:																	
Alaska-----	150.00	-----	-----	-----	750.00	900.00	51	51	150.00	-----	-----	-----	-----	750.00	900.00	51	51
Hawaii-----	197.95	-----	-----	-----	750.00	947.95	50	49	197.95	-----	-----	-----	-----	750.00	947.95	50	49
Average 1/-----	\$368.70	\$269.38	\$103.72	\$1,293.49	\$914.71	\$1,605.45			\$395.38	\$266.43	\$86.03	\$127.69	\$989.00	\$914.71	\$1,728.59		

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

Table 12. - Road-user and personal-property taxes on a diesel-powered, four-axle, tractor-semitrailer combination, 55,000 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	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, excluding property tax								Total fees and taxes	Total, excluding property tax
New England:																	
Maine-----	\$420.00	\$267.26	-----	-----	\$763.63	\$1,450.89	21	27	\$420.00	\$267.26	-----	\$30.00	-----	\$763.63	\$1,480.89	27	34
New Hampshire-----	330.00	-----	\$175.80	-----	763.63	1,269.43	31	19	330.00	-----	\$175.80	3.00	-----	763.63	1,272.43	38	30
Vermont-----	1,256.63	-----	-----	-----	-----	1,256.63	34	21	1,256.63	-----	-----	-----	-----	-----	1,256.63	40	31
Massachusetts-----	180.00	769.57	-----	-----	600.00	1,549.57	15	48	180.00	769.57	-----	5.00	-----	600.00	1,554.57	23	49
Rhode Island-----	282.00	507.00	-----	-----	654.54	1,443.54	22	38	282.00	507.00	-----	5.00	-----	654.54	1,448.54	29	41
Connecticut-----	275.00	567.88	-----	-----	654.54	1,497.42	18	40	275.00	567.88	-----	10.00	-----	654.54	1,507.42	25	42
Middle Atlantic:																	
New York-----	329.50	-----	-----	\$1,044.00	981.81	2,355.31	3	3	329.50	-----	-----	-----	\$1,044.00	981.81	2,355.31	4	3
New Jersey-----	300.00	-----	2.00	-----	545.45	847.45	48	45	300.00	545.45	2.00	-----	-----	847.45	1,445.45	43	47
Pennsylvania-----	350.00	-----	-----	-----	545.45	895.45	46	42	350.00	-----	-----	-----	-----	545.45	895.45	46	44
East North Central:																	
Ohio-----	426.50	-----	-----	900.00	763.63	2,090.13	4	4	426.50	-----	-----	30.00	900.00	763.63	2,120.13	6	5
Indiana-----	300.50	614.58	-----	-----	654.54	1,569.62	14	37	300.50	614.58	-----	24.00	-----	654.54	1,593.62	21	39
Illinois-----	894.00	227.23	-----	-----	545.45	1,666.68	10	12	894.00	227.23	-----	-----	-----	545.45	1,666.68	18	22
Michigan-----	427.95	-----	.35	-----	654.54	1,082.84	42	31	427.95	-----	.35	10.00	240.00	654.54	1,332.84	35	27
Wisconsin-----	695.00	-----	-----	-----	654.54	1,349.54	24	14	695.00	-----	-----	20.00	-----	654.54	1,369.54	32	25
West North Central:																	
Minnesota-----	720.80	-----	-----	-----	545.45	1,266.25	32	20	720.80	-----	-----	12.50	-----	545.45	1,278.75	37	29
Iowa-----	695.00	-----	-----	-----	763.63	1,458.63	20	11	695.00	-----	-----	5.00	-----	763.63	1,463.63	28	19
Missouri-----	607.00	270.22	-----	-----	327.27	1,204.49	38	39	607.00	270.22	-----	25.00	-----	327.27	1,229.49	42	40
North Dakota-----	649.00	-----	.50	-----	654.54	1,304.04	28	15	649.00	-----	.50	60.00	-----	654.54	1,364.04	34	26
South Dakota-----	417.50	-----	615.00	-----	763.63	1,796.13	8	6	417.50	-----	-----	10.00	-----	763.63	1,806.13	13	8
Nebraska-----	616.00	264.48	-----	-----	763.63	1,644.11	11	13	616.00	264.48	-----	15.00	-----	763.63	1,659.11	19	23
Kansas-----	695.00	535.68	10.00	-----	763.63	2,004.31	6	9	695.00	535.68	-----	10.00	-----	763.63	2,004.31	8	18
South Atlantic:																	
Delaware-----	242.00	-----	-----	-----	545.45	787.45	49	47	242.00	-----	-----	-----	-----	545.45	787.45	49	48
Maryland-----	230.00	55.00	-----	-----	654.54	939.54	44	43	230.00	55.00	-----	-----	-----	654.54	939.54	44	45
District of Columbia-----	214.00	-----	2.00	-----	654.54	870.54	47	44	214.00	-----	2.00	-----	-----	654.54	870.54	47	46
Virginia-----	424.50	322.29	1.00	-----	872.72	1,620.51	12	16	424.50	322.29	1.00	-----	-----	872.72	1,793.76	14	17
West Virginia-----	419.50	153.30	1.00	-----	763.63	1,337.43	25	26	419.50	153.30	1.00	31.25	-----	763.63	1,368.68	33	33
North Carolina-----	442.00	313.65	-----	-----	763.63	1,519.28	17	25	442.00	313.65	-----	-----	-----	763.63	1,849.28	12	13
South Carolina-----	312.00	238.68	1.00	-----	763.63	1,315.31	26	32	312.00	238.68	1.00	400.00	-----	763.63	1,715.31	16	16
Georgia-----	317.50	268.15	1.00	-----	709.09	1,295.74	29	34	317.50	268.15	1.00	25.00	-----	709.09	1,585.74	22	28
Florida-----	262.20	-----	-----	-----	763.63	1,025.83	43	35	262.20	-----	-----	1.00	300.00	763.63	1,374.83	31	24
East South Central:																	
Kentucky-----	570.50	55.72	25	-----	981.81	1,608.28	13	8	270.50	55.72	-----	325.00	-----	981.81	1,633.03	20	11
Tennessee-----	525.00	-----	-----	-----	763.63	1,288.63	30	17	525.00	271.37	-----	17.50	-----	763.63	1,272.50	15	20
Alabama-----	76.00	275.37	-----	-----	763.63	1,115.00	41	46	76.00	275.37	-----	-----	600.00	763.63	1,715.00	17	21
Mississippi-----	371.00	299.38	-----	-----	872.72	1,543.10	16	22	728.00	299.38	13.00	-----	-----	872.72	1,913.10	11	10
West South Central:																	
Arkansas-----	363.00	156.86	-----	-----	709.09	1,228.95	37	33	363.00	96.42	-----	5.00	-----	709.09	1,173.51	43	35
Louisiana-----	360.00	-----	-----	-----	763.63	1,123.63	40	30	720.00	-----	-----	10.00	-----	763.63	1,493.63	26	15
Oklahoma-----	526.00	-----	-----	-----	709.09	1,235.09	36	24	526.00	-----	-----	2.25	-----	709.09	1,237.34	41	32
Texas-----	426.78	174.07	-----	-----	709.09	1,309.94	27	29	426.78	174.07	-----	11.00	-----	709.09	1,320.94	36	37
Mountain:																	
Montana-----	305.00	445.53	-----	-----	981.81	1,732.34	9	18	305.00	445.53	-----	267.50	-----	981.81	1,999.84	9	12
Idaho-----	102.00	-----	-----	1,302.00	654.54	2,058.54	5	5	102.00	-----	-----	-----	1,302.00	654.54	2,058.54	7	6
Wyoming-----	60.00	233.59	10.00	913.50	763.63	1,980.72	7	7	60.00	233.59	10.00	-----	913.50	763.63	1,980.72	10	9
Colorado-----	25.50	234.40	-----	1,807.20	654.54	2,721.64	2	2	25.50	234.40	-----	-----	1,807.20	654.54	2,721.64	2	2
New Mexico-----	252.00	-----	1.00	-----	654.54	907.54	45	41	252.00	-----	11.00	-----	-----	654.54	917.54	45	43
Arizona-----	187.00	468.80	-----	-----	545.45	1,201.25	39	50	187.00	468.80	-----	1,289.50	-----	545.45	2,490.75	3	7
Utah-----	330.00	276.59	-----	-----	654.54	1,261.13	33	36	330.00	276.59	-----	-----	-----	654.54	1,261.13	39	38
Nevada-----	101.50	252.15	392.40	-----	654.54	1,400.59	23	28	101.50	252.15	-----	392.40	-----	654.54	1,400.59	30	36
Pacific:																	
Washington-----	454.25	-----	300.80	-----	709.09	1,464.14	19	10	454.25	-----	300.80	44.00	-----	709.09	1,508.14	24	14
Oregon-----	145.00	-----	-----	2,760.00	-----	2,905.00	1	1	145.00	-----	-----	-----	2,760.00	-----	2,905.00	1	1
California-----	263.00	-----	215.00	-----	763.63	1,241.63	35	23	263.00	-----	215.00	960.17	-----	763.63	2,201.80	5	4
Other Areas:																	
Alaska-----	150.00	-----	-----	-----	545.45	695.45	51	51	150.00	-----	-----	-----	-----	545.45	695.45	51	51
Hawaii-----	204.00	-----	-----	-----	545.45	749.45	50	49	204.00	-----	-----	-----	-----	545.45	749.45	50	50
Average 1/-----	\$382.91	\$317.21	\$101.71	\$1,454.45	\$699.07	\$1,421.30			\$410.04	\$313.27	\$89.96	\$130.84	\$1,096.30	\$699.07	\$1,546.99		

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

Table 13. - Road-user and personal-property taxes on a diesel-powered, five-axle, tractor-semitrailer combination, 62,000 pounds gross vehicle weight (No. 1)

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, excluding property tax								Total fees and taxes	Total, excluding property tax
New England:																	
Maine-----																	
New Hampshire-----	\$372.00		\$221.58		\$1,042.58	\$1,636.16	23	17	\$372.00		\$221.58	\$3.00		\$1,042.58	\$1,639.16	29	25
Vermont-----																	
Massachusetts-----																	
Rhode Island-----	312.00	\$609.60			893.64	1,815.24	15	32	312.00	\$609.60		5.00		893.64	1,820.24	21	35
Connecticut-----																	
Middle Atlantic:																	
New York-----	377.50			\$1,400.00	1,340.46	3,117.96	3	3	377.50				\$1,400.00	1,340.46	3,117.96	5	4
New Jersey-----																	
Pennsylvania-----																	
East North Central:																	
Ohio-----	531.45			1,400.00	1,042.58	2,974.03	4	4	531.45			30.00	1,400.00	1,042.58	3,004.03	6	5
Indiana-----	300.50	745.30			893.64	1,939.44	13	33	300.50	745.30		24.00	1,400.00	893.64	1,963.44	19	34
Illinois-----	1,139.00	273.79			744.70	2,157.49	10	10	1,139.00	273.79				744.70	2,157.49	14	15
Michigan-----	533.25		.35		893.64	1,427.24	33	24	533.25		.35	10.00	280.00	893.64	1,717.24	26	21
Wisconsin-----	780.00				893.64	1,673.64	21	15	780.00			20.00		893.64	1,693.64	28	24
West North Central:																	
Minnesota-----	873.05				744.70	1,617.75	28	18	873.05			12.50		744.70	1,630.25	30	26
Iowa-----	770.00				1,042.58	1,812.58	16	11	770.00			5.00		1,042.58	1,817.58	22	17
Missouri-----	807.00	344.56			446.82	1,598.38	29	30	807.00	344.56		25.00		446.82	1,623.38	31	31
North Dakota-----	748.00		.50		893.64	1,642.14	22	16	748.00		.50	60.00		893.64	1,702.14	27	23
South Dakota-----	582.50		730.00		1,042.58	2,355.08	8	7	582.50		730.00	10.00		1,042.58	2,365.08	12	8
Nebraska-----	686.00	318.77			1,042.58	2,047.35	11	13	686.00	318.77		15.00		1,042.58	2,062.35	16	20
Kansas-----	845.00	670.06	10.00		1,042.58	2,567.64	7	9	845.00	670.06		10.00		1,042.58	2,567.64	10	14
South Atlantic:																	
Delaware-----																	
Maryland-----	230.00	55.00			893.64	1,178.64	36	36	230.00	55.00				893.64	1,178.64	36	37
District of Columbia--	264.00		2.00		893.64	1,159.64	37	35	264.00		2.00			893.64	1,159.64	37	36
Virginia-----																	
West Virginia-----																	
North Carolina-----	498.00	388.62			1,042.58	1,929.20	14	20	870.00	388.62				1,042.58	2,301.20	13	13
South Carolina-----	362.00	284.04	1.00		1,042.58	1,689.62	20	26	362.00	284.04	1.00	400.00		1,042.58	2,089.62	15	18
Georgia-----	385.00	272.50	1.00		968.11	1,626.61	25	27	710.00	272.50	1.00	25.00		968.11	1,976.61	18	22
Florida-----	302.00				1,042.58	1,344.58	34	28	353.00			1.00	350.00	1,042.58	1,746.58	25	19
East South Central:																	
Kentucky-----																	
Tennessee-----																	
Alabama-----	151.00	361.80			1,042.58	1,555.38	30	34	151.00	361.80			875.00	1,042.58	2,430.38	11	11
Mississippi-----																	
West South Central:																	
Arkansas-----	455.00	200.26			968.11	1,623.37	26	25	455.00	121.55		5.00		968.11	1,549.66	33	28
Louisiana-----	400.00				1,042.58	1,442.58	32	23	800.00			10.00		1,042.58	1,852.58	20	16
Oklahoma-----	566.00				968.11	1,534.11	31	21	566.00			2.25		968.11	1,536.36	34	29
Texas-----	577.67	219.37			968.11	1,765.15	18	19	577.67	219.37		11.00		968.11	1,776.15	24	27
Mountain:																	
Montana-----	445.00	561.15			1,340.46	2,346.61	9	12	445.00	561.15		397.00		1,340.46	2,743.61	8	10
Idaho-----	102.00			1,813.00	893.64	2,808.64	5	5	102.00				1,813.00	893.64	2,808.64	7	7
Wyoming-----	60.00	295.44	10.00	1,244.25	1,042.58	2,652.27	6	6	60.00	295.44	10.00		1,244.25	1,042.58	2,652.27	9	9
Colorado-----	25.50	295.44		2,701.60	893.64	3,916.18	1	2	25.50	295.44			2,701.60	893.64	3,916.18	1	2
New Mexico-----	329.40		1.00		893.64	1,224.04	35	31	329.40		1.00			893.64	1,234.04	35	33
Arizona-----	295.00	590.80			744.70	1,630.50	24	37	295.00	590.80		1,937.00		744.70	3,567.50	3	6
Utah-----	380.00	349.08			893.64	1,622.72	27	29	380.00	349.08				893.64	1,622.72	32	32
Nevada-----	118.50	318.08	480.00		893.64	1,810.22	17	22	118.50	318.08		480.00		893.64	1,810.22	23	30
Pacific:																	
Washington-----	665.50		363.30		968.11	1,996.91	12	8	665.50		363.30	48.00		968.11	2,044.91	17	12
Oregon-----	165.00			3,640.00		3,805.00	2	1	165.00				3,640.00		3,805.00	2	1
California-----	396.00		271.00		1,042.58	1,709.58	19	14	396.00		271.00	1,435.00		1,042.58	3,144.58	4	3
Other Areas:																	
Alaska-----	150.00				744.70	894.70	39	39	150.00					744.70	894.70	39	39
Hawaii-----	238.00				744.70	982.70	38	38	238.00					744.70	982.70	38	38
Average 1/-----	\$441.48	\$376.51	\$160.90	\$2,033.14	\$946.55	\$1,913.62			\$470.92	\$372.37	\$146.52	\$199.23	\$1,522.65	\$946.55	\$2,095.03		

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

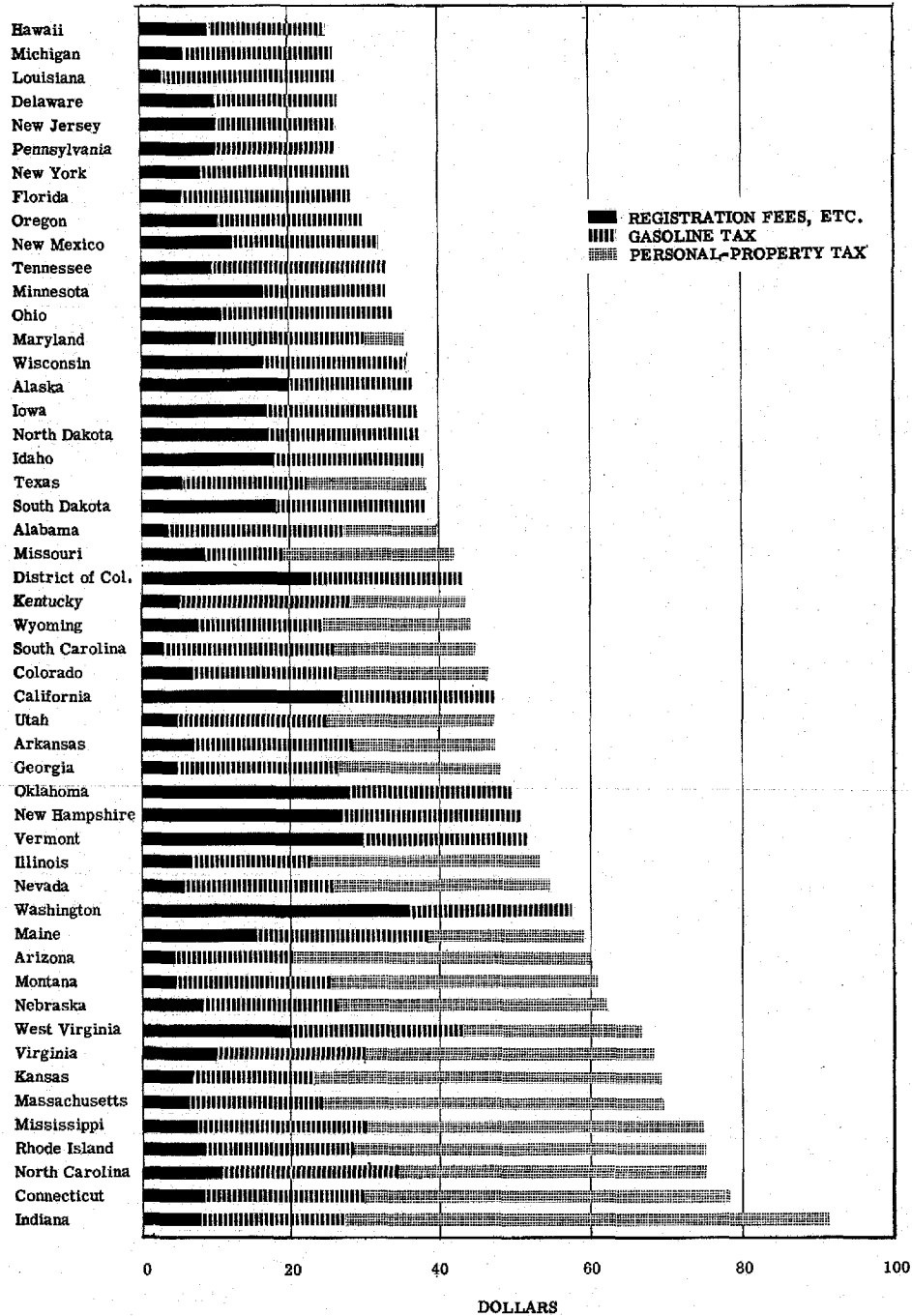
Table 14. - Road-user and personal-property taxes on heavy combinations (diesel-powered)

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
FIVE-AXLE TRACTOR-SEMITRAILER COMBINATION, 72,000 POUNDS GROSS VEHICLE WEIGHT (NO. 12)																	
New York-----	\$429.00	-----	-----	\$1,792.00	\$1,465.11	\$3,686.11	2	2	\$429.00	-----	-----	-----	\$1,792.00	\$1,465.11	\$3,686.11	2	2
Ohio-----	537.95	-----	-----	1,400.00	1,139.53	3,077.48	4	4	537.95	-----	-----	\$30.00	1,400.00	1,139.53	3,107.48	6	5
Indiana-----	300.50	\$763.67	-----	-----	976.74	2,040.91	10	23	300.50	\$763.67	-----	24.00	-----	976.74	2,064.91	13	23
Illinois-----	1,139.00	292.42	-----	-----	813.95	2,245.37	9	10	1,139.00	292.42	-----	-----	-----	813.95	2,245.37	11	14
Michigan-----	537.75	-----	\$.35	-----	976.74	1,514.84	21	19	537.75	-----	\$.35	10.00	280.00	976.74	1,804.84	20	17
Wisconsin-----	960.00	-----	-----	-----	976.74	1,936.74	14	11	960.00	-----	-----	20.00	-----	976.74	1,956.74	16	14
Minnesota-----	1,063.10	-----	-----	-----	813.95	1,877.05	15	12	1,063.10	-----	-----	12.50	-----	813.95	1,889.55	17	15
Iowa-----	895.00	-----	-----	-----	1,139.53	2,034.53	11	8	895.00	-----	-----	5.00	-----	1,139.53	2,039.53	14	11
North Dakota-----	946.00	-----	.50	-----	976.74	1,923.24	14	11	946.00	-----	.50	60.00	-----	976.74	1,983.24	15	13
South Dakota-----	582.50	-----	830.00	-----	1,139.53	2,552.03	7	5	582.50	-----	830.00	10.00	-----	1,139.53	2,562.03	8	7
Nebraska-----	861.00	326.53	-----	-----	1,139.53	2,327.06	8	9	861.00	326.53	-----	15.00	-----	1,139.53	2,342.06	10	12
South Carolina-----	512.00	294.84	1.00	-----	1,139.53	1,947.37	13	15	512.00	294.84	1.00	400.00	-----	1,139.53	2,347.37	9	10
Florida-----	304.20	-----	-----	-----	1,139.53	1,443.73	22	21	355.20	-----	-----	1.00	350.00	1,139.53	1,845.73	18	16
Arkansas-----	509.00	206.46	-----	-----	1,058.14	1,773.60	18	18	509.00	124.41	-----	5.00	-----	1,058.14	1,696.55	21	19
Louisiana-----	480.00	-----	-----	-----	1,139.53	1,619.53	20	17	960.00	-----	-----	10.00	-----	1,139.53	2,109.53	12	9
Oklahoma-----	591.00	-----	-----	-----	1,058.14	1,649.14	19	16	591.00	-----	-----	2.25	-----	1,058.14	1,651.39	22	20
Texas-----	668.36	223.89	-----	-----	1,058.14	1,950.39	12	14	668.36	223.89	-----	11.00	-----	1,058.14	1,961.39	16	18
Montana-----	620.00	573.59	-----	-----	1,465.11	2,658.70	6	7	620.00	573.59	-----	483.50	-----	1,465.11	3,142.20	5	6
Idaho-----	102.00	-----	-----	2,107.00	976.74	3,185.74	3	3	102.00	-----	-----	-----	2,107.00	976.74	3,185.74	4	4
Wyoming-----	60.00	302.40	10.00	1,254.75	1,139.53	2,766.68	5	6	60.00	302.40	10.00	-----	1,254.75	1,139.53	2,766.68	7	8
Colorado-----	25.50	302.40	-----	3,161.20	976.74	4,465.84	1	1	25.50	302.40	-----	-----	-----	976.74	4,465.84	1	1
New Mexico-----	331.50	-----	1.00	-----	976.74	1,309.24	23	22	331.50	-----	11.00	-----	-----	976.74	1,319.24	23	22
Utah-----	495.00	356.96	-----	-----	976.74	1,828.70	16	20	495.00	356.96	-----	-----	-----	976.74	1,828.70	19	21
California-----	396.00	-----	277.00	-----	1,139.53	1,812.53	17	13	396.00	-----	277.00	1,752.17	-----	1,139.53	3,564.70	3	3
Alaska-----	150.00	-----	-----	-----	813.95	963.95	25	25	150.00	-----	-----	-----	-----	813.95	963.95	25	25
Hawaii-----	240.00	-----	-----	-----	813.95	1,053.95	24	24	240.00	-----	-----	-----	-----	813.95	1,053.95	24	24
Average 1/-----	\$528.32	\$364.32	\$159.98	\$1,942.99	\$1,055.01	\$2,139.79			\$548.74	\$356.11	\$161.41	\$167.73	\$1,477.85	\$1,055.01	\$2,291.72		
FIVE-AXLE TRACTOR-SEMITRAILER AND FULL TRAILER COMBINATION, 76,000 POUNDS GROSS VEHICLE WEIGHT (NO. 13)																	
Ohio-----	\$583.80	-----	-----	\$1,750.00	\$1,166.69	\$3,500.49	3	3	\$583.80	-----	-----	\$30.00	\$1,750.00	\$1,166.69	\$3,530.49	4	3
Idaho-----	104.00	-----	-----	2,352.00	1,000.02	3,456.02	4	4	104.00	-----	-----	-----	2,352.00	1,000.02	3,456.02	5	4
Colorado-----	32.00	\$357.44	-----	3,193.16	1,000.02	4,582.62	2	2	32.00	\$357.44	-----	-----	3,193.16	1,000.02	4,582.62	2	2
New Mexico-----	347.20	-----	\$1.00	-----	1,000.02	1,348.22	9	8	347.20	-----	\$11.00	-----	-----	1,000.02	1,358.22	9	9
Arizona-----	246.75	714.80	-----	-----	833.35	1,794.90	8	10	246.75	714.80	-----	2,102.00	-----	833.35	3,896.90	3	6
Utah-----	530.00	422.37	-----	-----	1,000.02	1,952.39	6	7	530.00	422.37	-----	-----	-----	1,000.02	1,952.39	8	8
Nevada-----	141.75	384.75	556.80	-----	1,000.02	2,083.32	5	6	141.75	384.75	-----	556.80	-----	1,000.02	2,083.32	7	7
Oregon-----	195.00	-----	-----	4,760.00	-----	4,955.00	1	1	195.00	-----	-----	-----	4,760.00	-----	4,955.00	1	1
California-----	384.00	-----	328.00	-----	1,166.69	1,878.69	7	5	384.00	-----	328.00	1,556.00	-----	1,166.69	3,434.69	6	5
Alaska-----	150.00	-----	-----	-----	833.35	983.35	11	11	150.00	-----	-----	-----	-----	833.35	983.35	11	11
Hawaii-----	284.77	-----	-----	-----	833.35	1,118.12	10	9	284.77	-----	-----	-----	-----	833.35	1,118.12	10	10
Average 1/-----	\$272.66	\$469.84	\$295.27	\$3,013.79	\$983.35	\$2,513.92			\$272.66	\$469.84	\$169.50	\$1,061.20	\$3,013.79	\$983.35	\$2,850.10		

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

VERY LIGHT PASSENGER CAR (NO. 1)

STATES RANKED ACCORDING TO TOTAL TAXES



STATES RANKED ACCORDING TO ROAD-USER TAXES

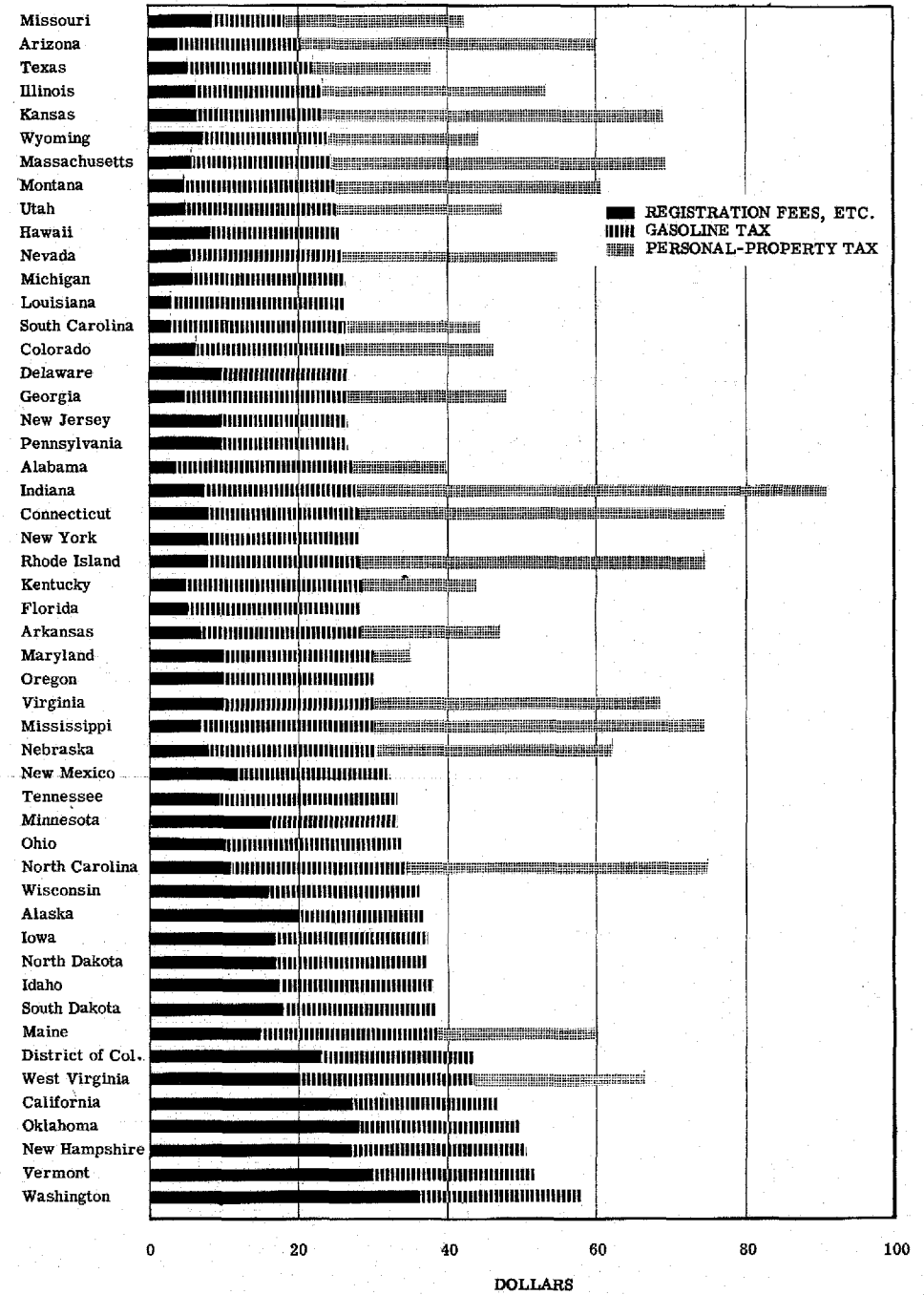
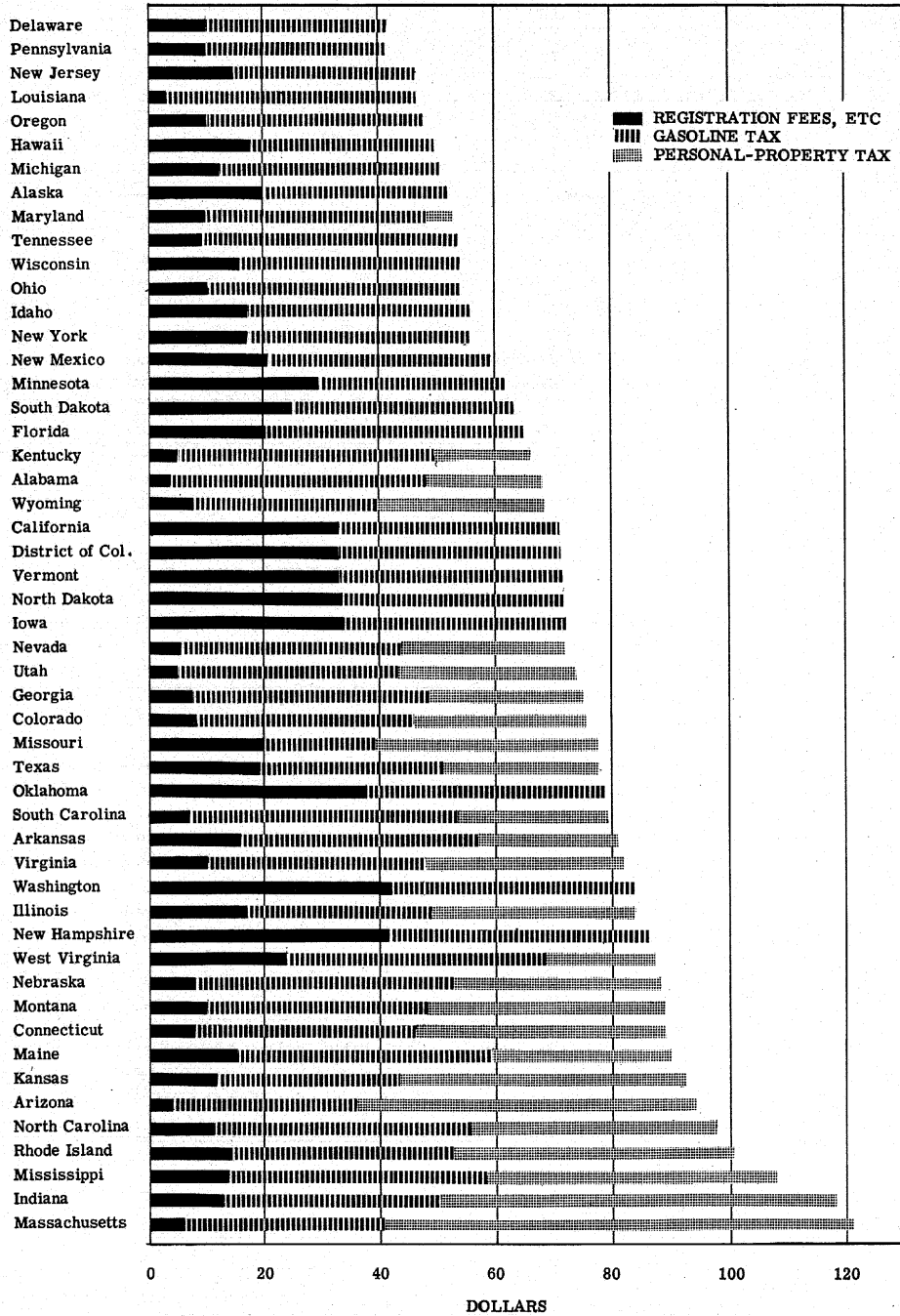


Figure 11. - State road-user and personal-property taxes on a very light passenger car (No. 1).

MEDIUMWEIGHT PASSENGER CAR (NO. 2)

STATES RANKED ACCORDING TO TOTAL TAXES



STATES RANKED ACCORDING TO ROAD-USER TAXES

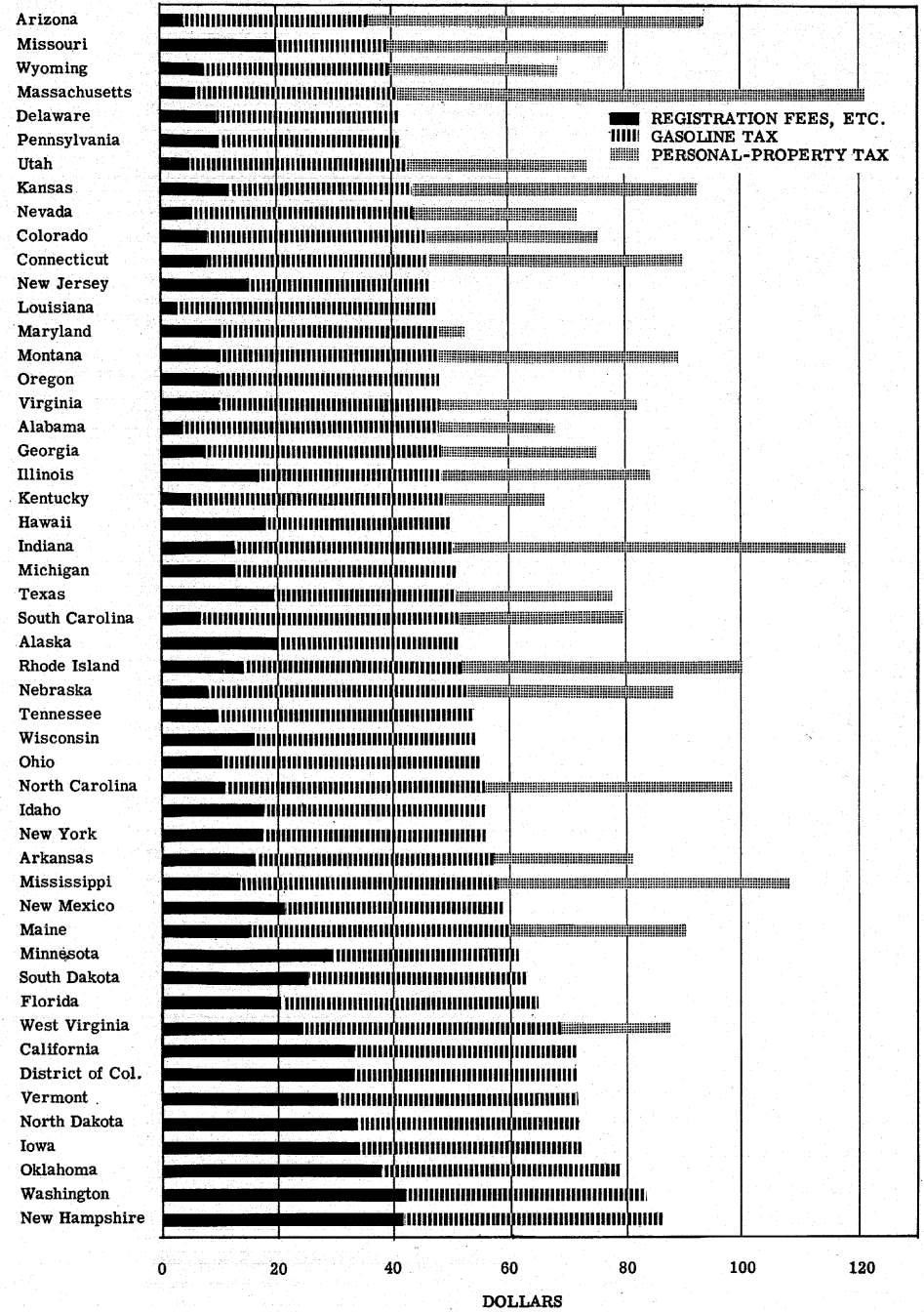
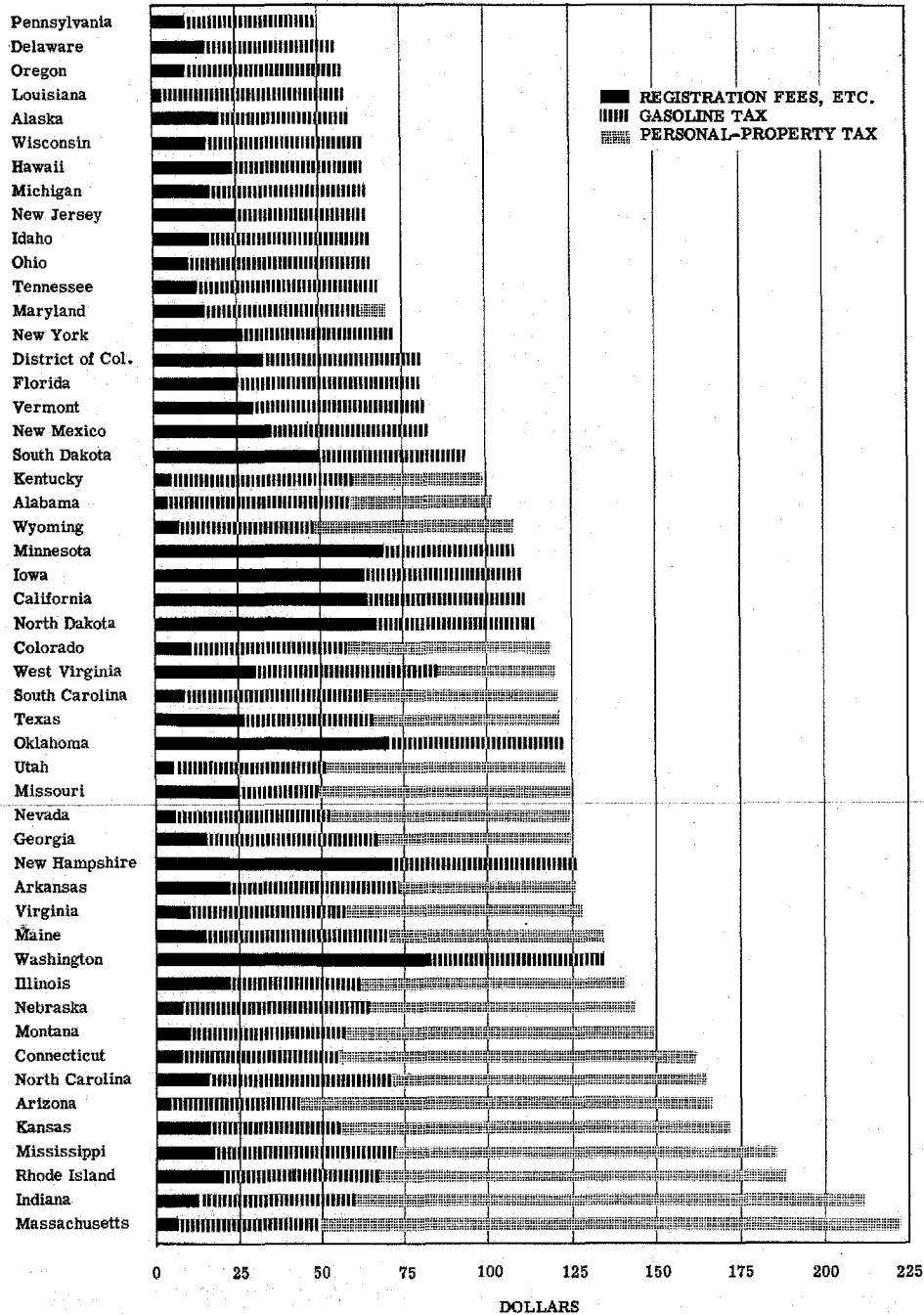


Figure 12.- State road-user and personal-property taxes on a mediumweight passenger car (No. 2).

HEAVYWEIGHT PASSENGER CAR (NO. 3)

STATES RANKED ACCORDING TO TOTAL TAXES



STATES RANKED ACCORDING TO ROAD-USER TAXES

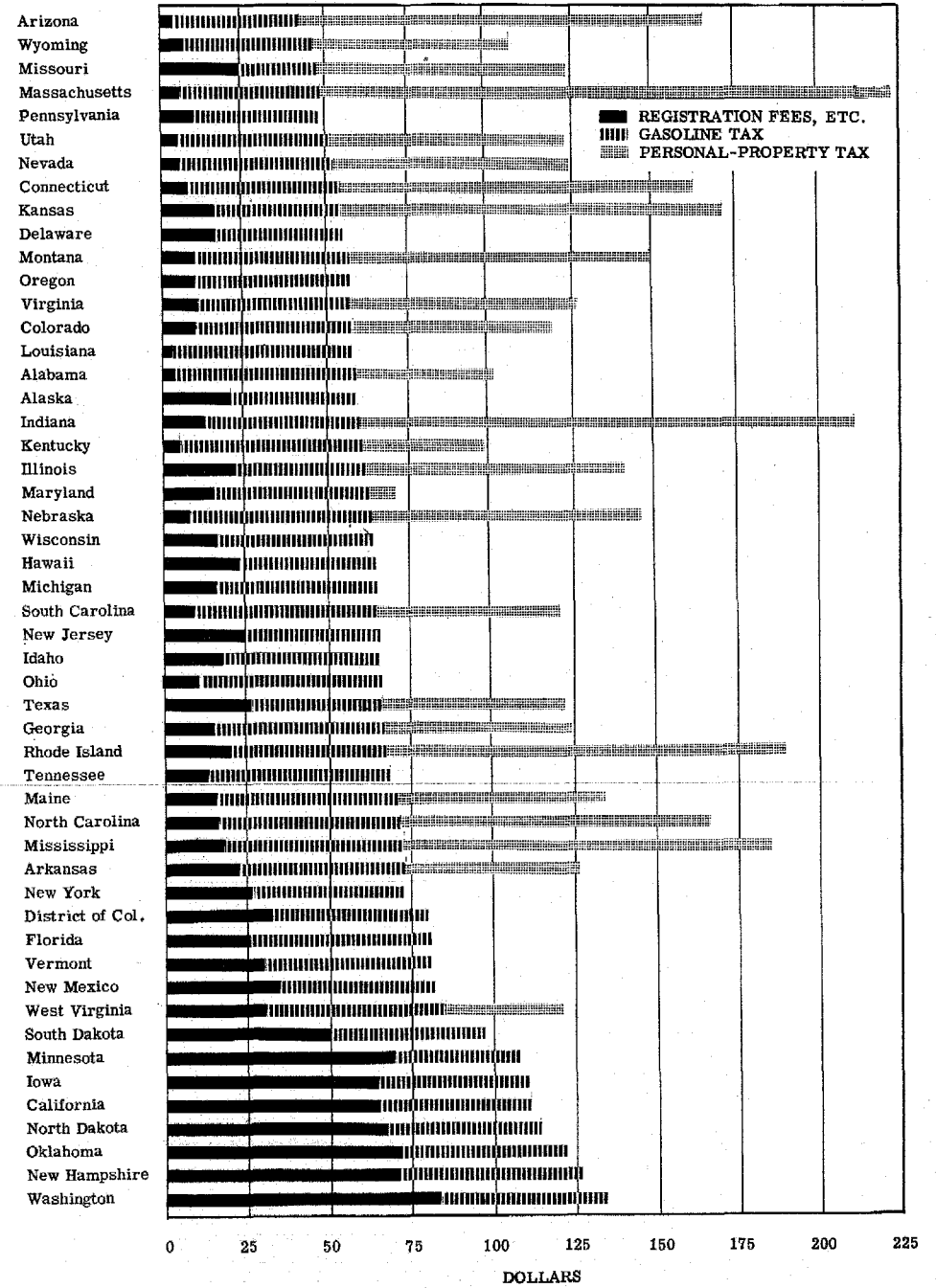
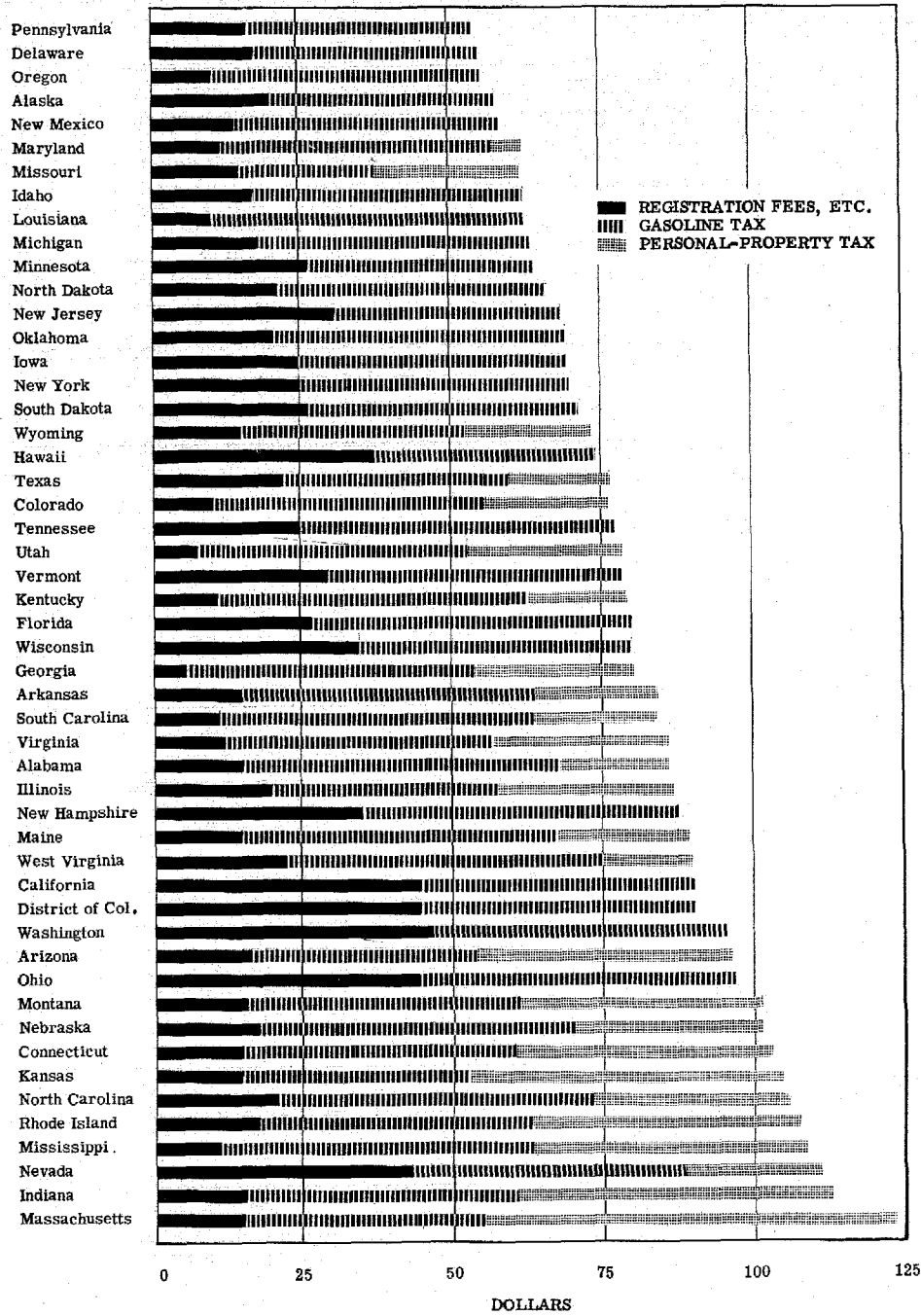


Figure 13.- State road-user and personal-property taxes on a heavyweight passenger car (No. 3).

PICKUP TRUCK (NO. 4)

STATES RANKED ACCORDING TO TOTAL TAXES



STATES RANKED ACCORDING TO ROAD-USER TAXES

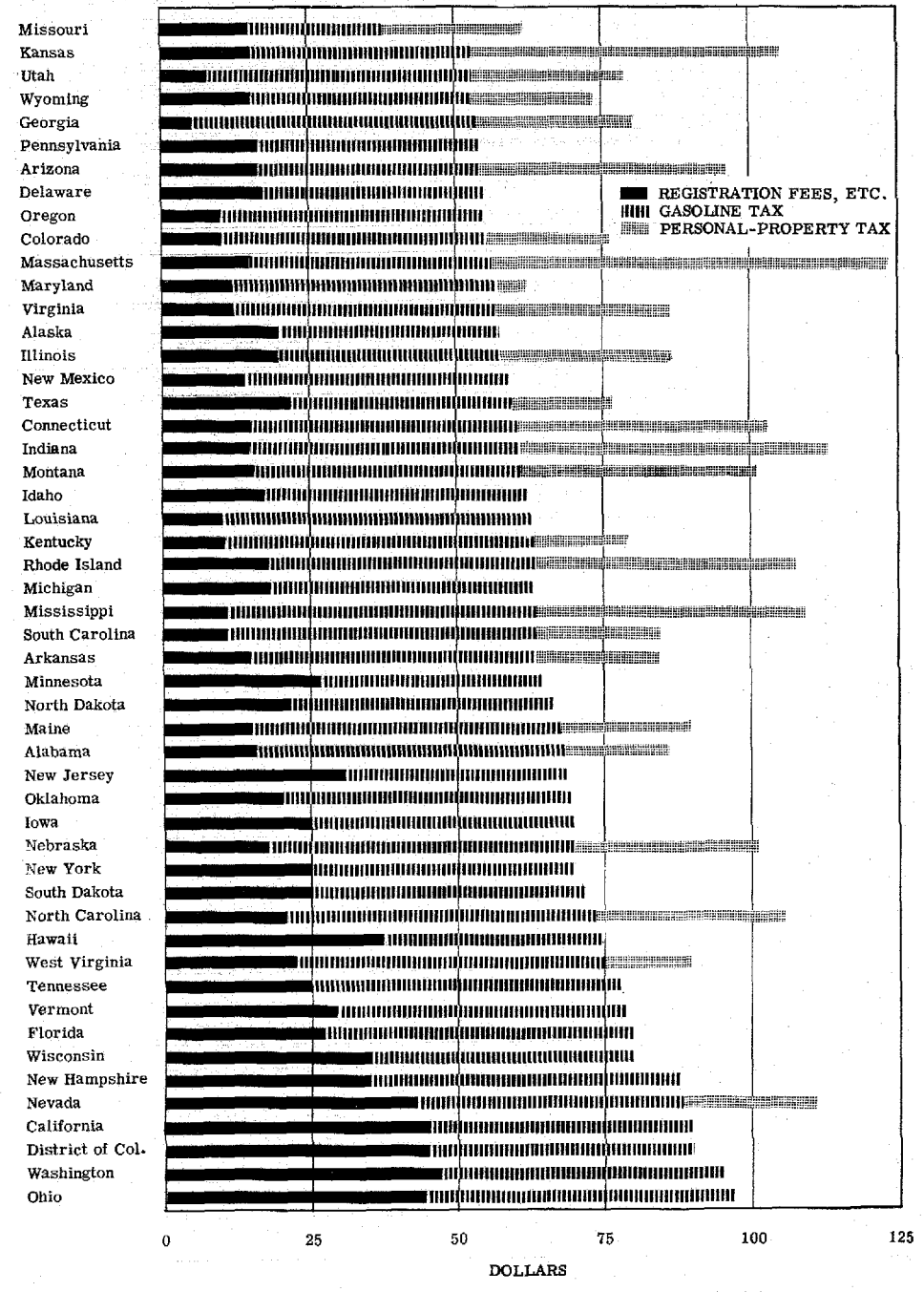
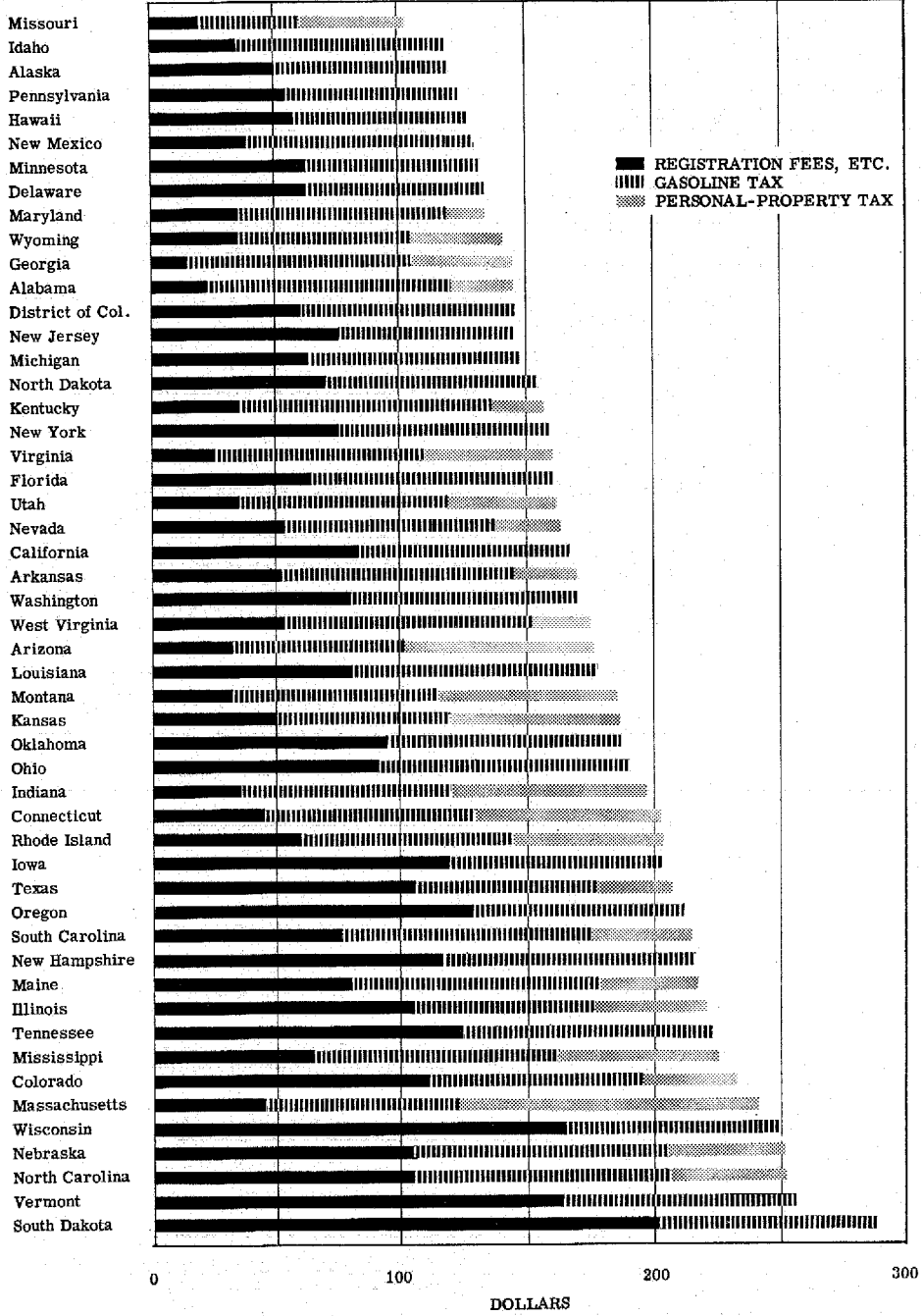


Figure 14. - State road-user and personal-property taxes on a pickup truck (No. 4) in private use.

15,000-POUND STAKE TRUCK (NO. 5)

STATES RANKED ACCORDING TO TOTAL TAXES



STATES RANKED ACCORDING TO ROAD-USER TAXES

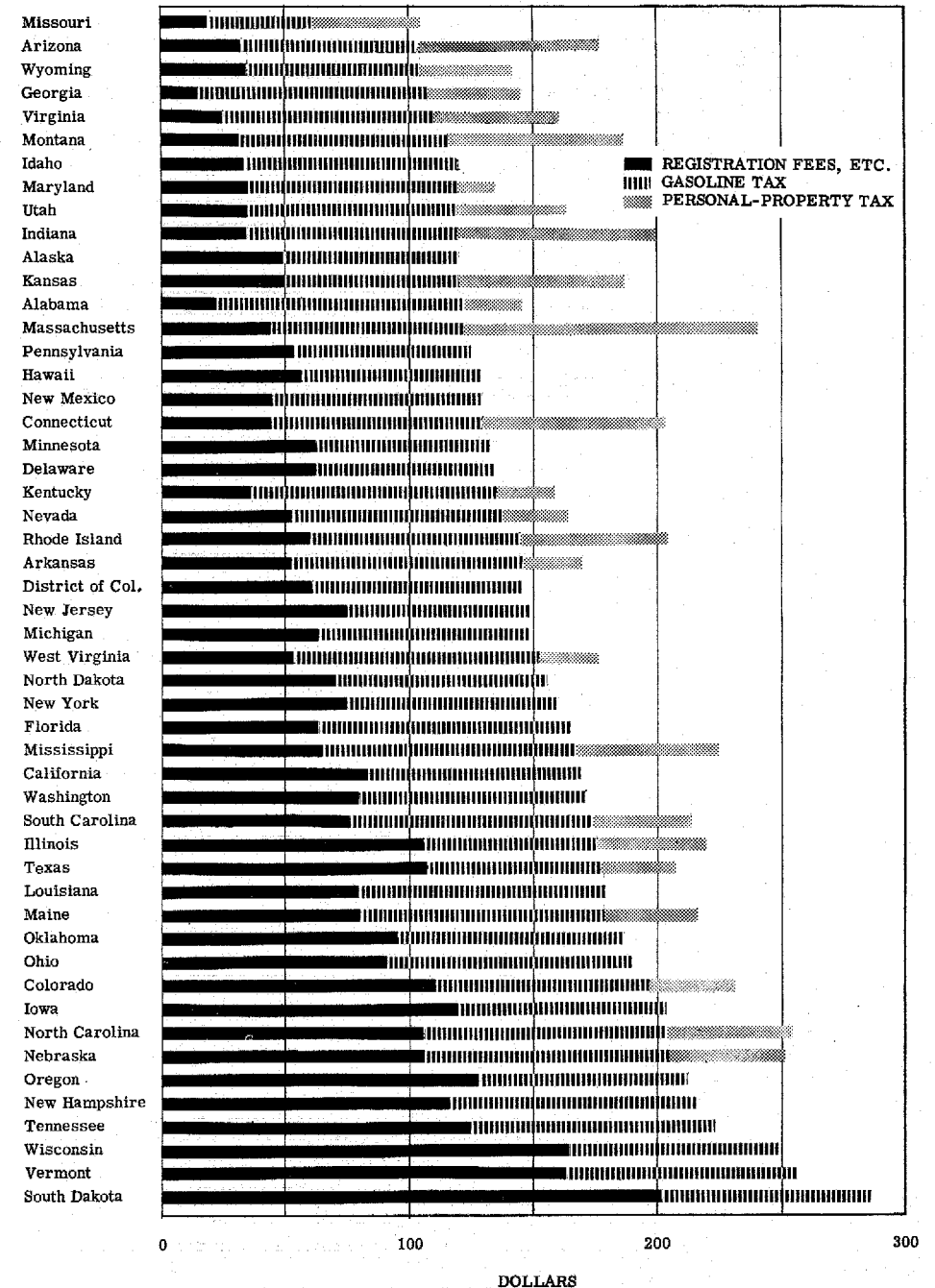
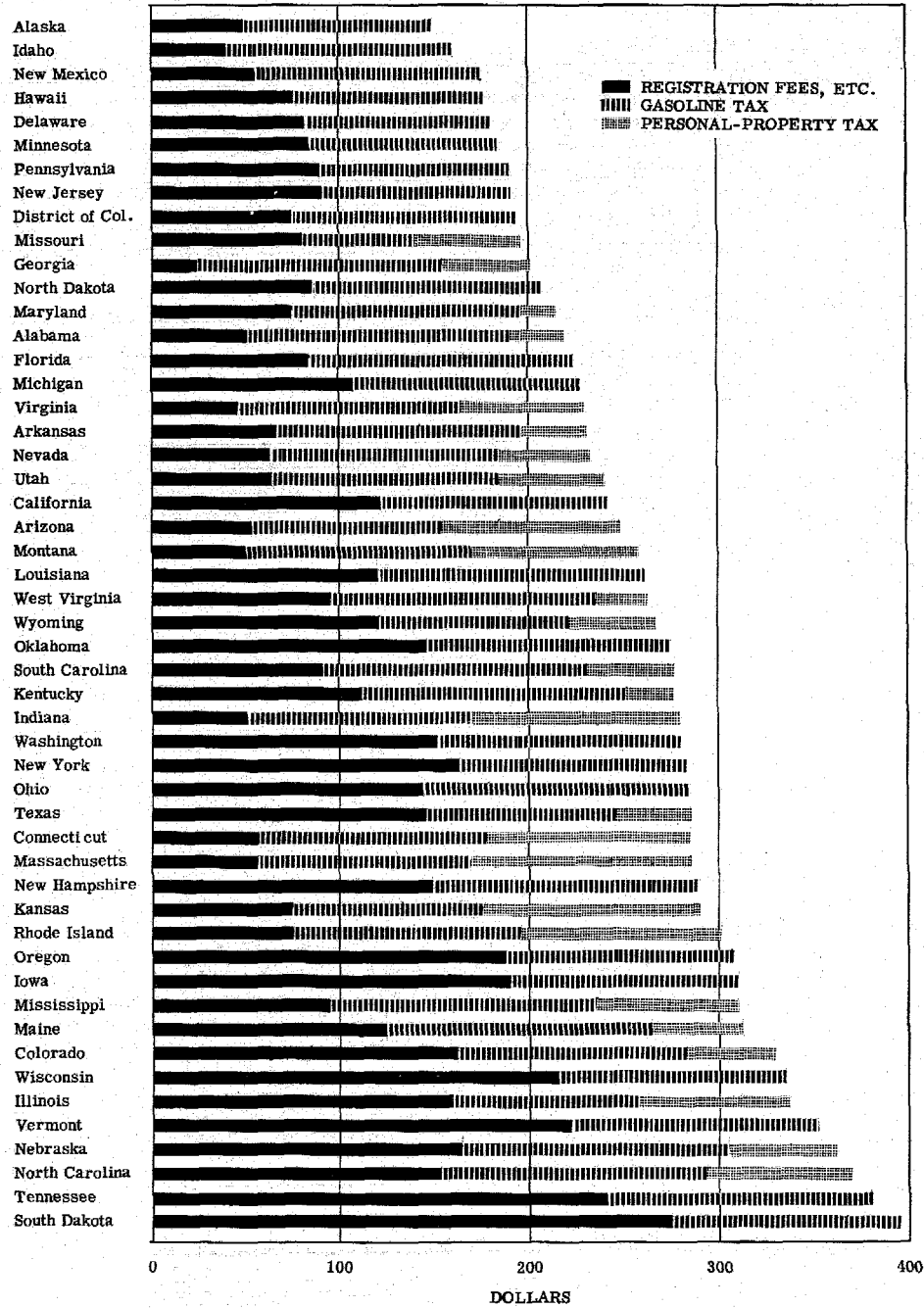


Figure 15.- State road-user and personal-property taxes on a 15,000-pound stake truck (No. 5) in private use.

19,000-POUND VAN TRUCK (NO. 6)

STATES RANKED ACCORDING TO TOTAL TAXES



STATES RANKED ACCORDING TO ROAD-USER TAXES

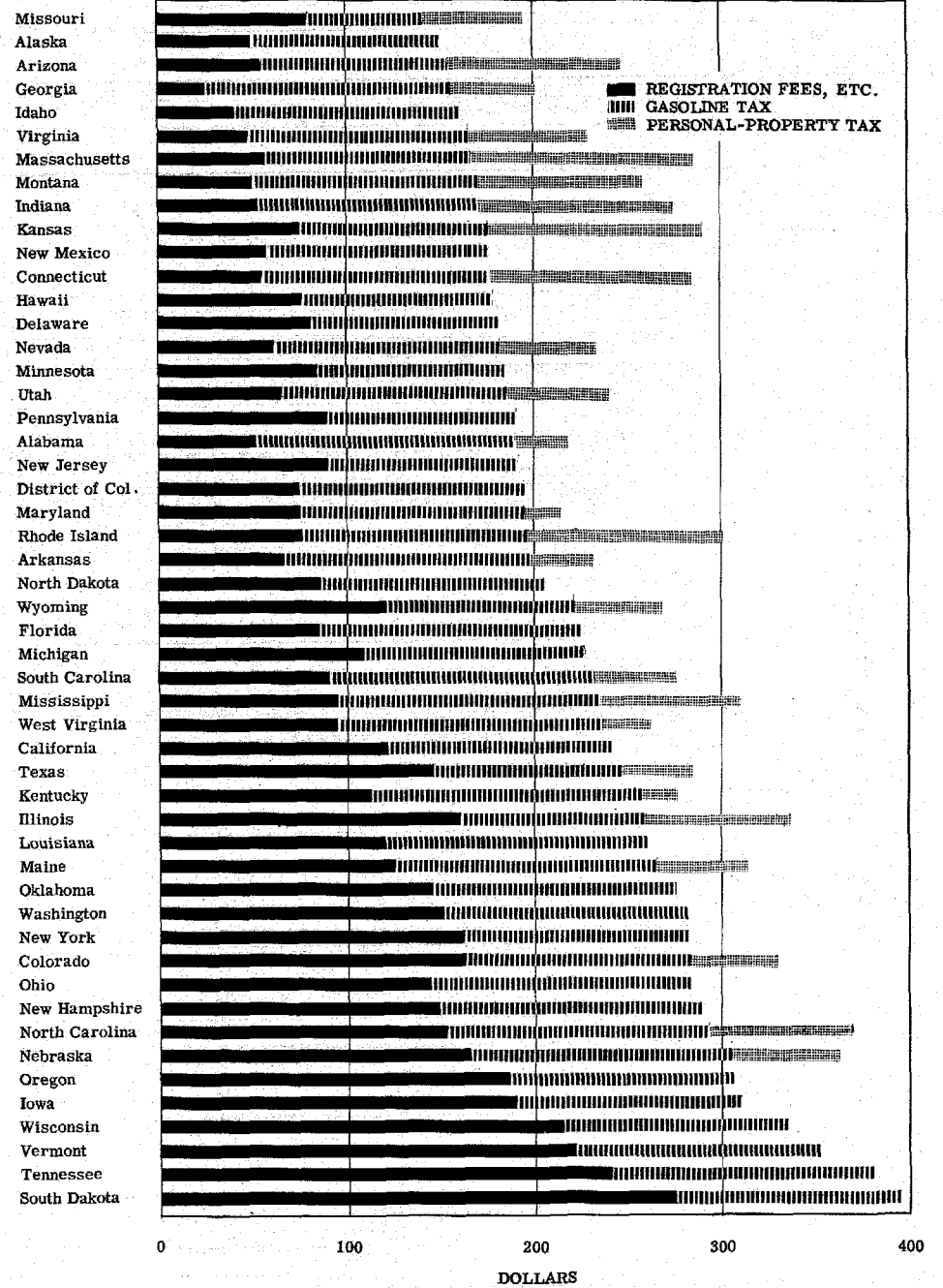
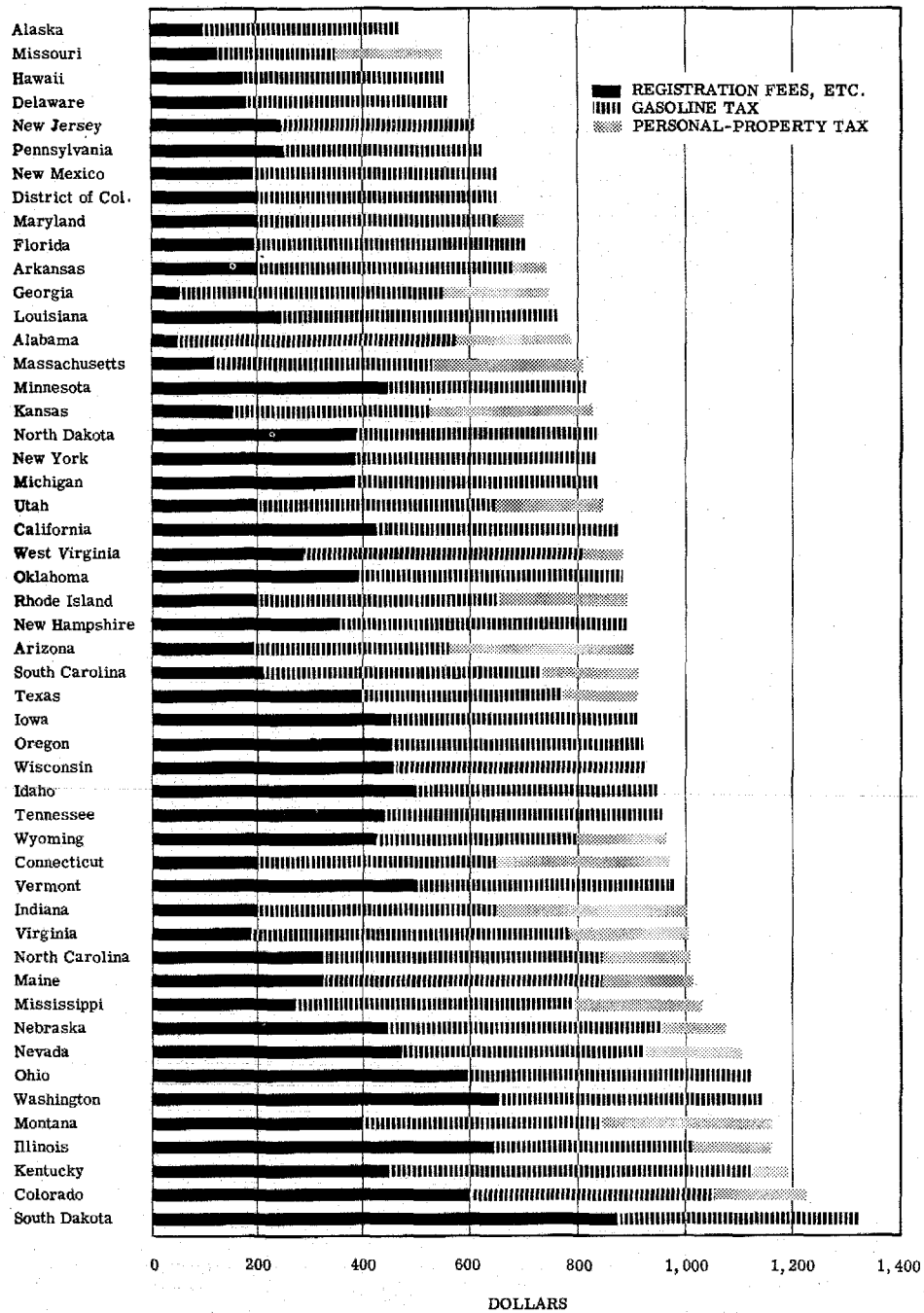


Figure 16.- State road-user and personal-property taxes on a 19,000-pound van truck (No. 6) in private use.

40,000-POUND TANDEM-AXLE DUMP TRUCK (NO. 7)

STATES RANKED ACCORDING TO TOTAL TAXES



STATES RANKED ACCORDING TO ROAD-USER TAXES

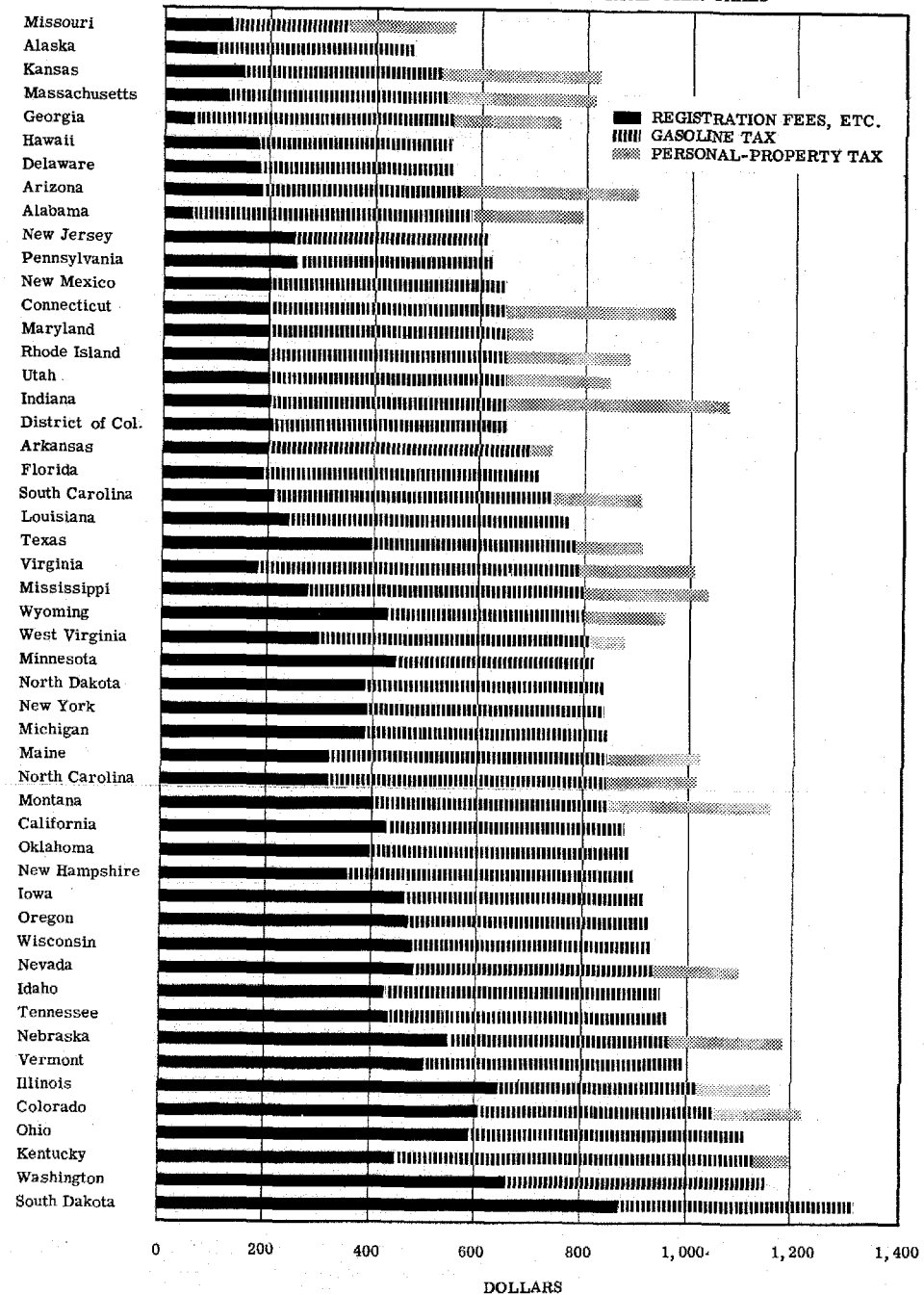
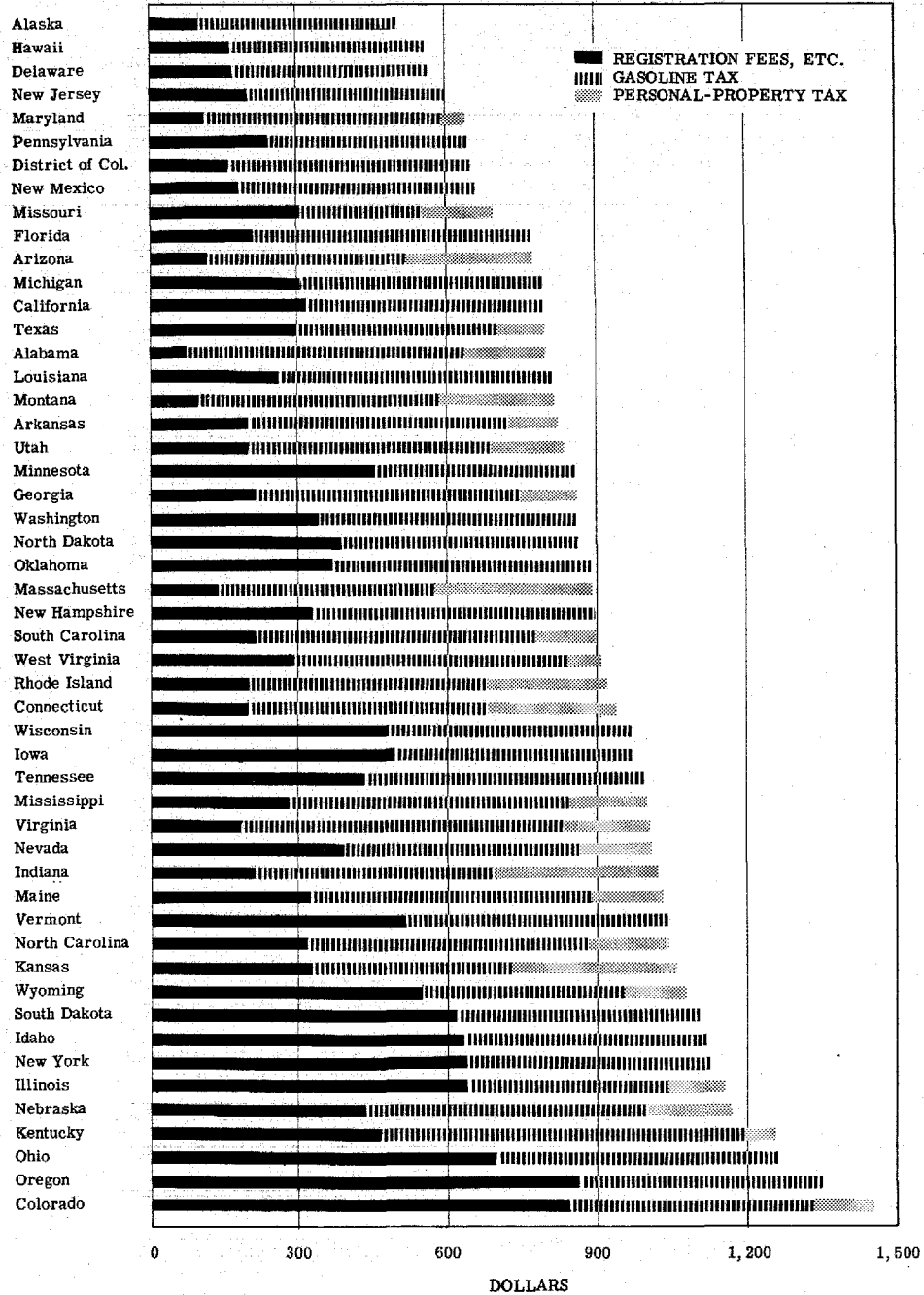


Figure 17.- State road-user and personal-property taxes on a 40,000-pound tandem-axle dump truck (No. 7).

40,000-POUND THREE-AXLE TRACTOR-SEMITRAILER (NO. 8)

STATES RANKED ACCORDING TO TOTAL TAXES



STATES RANKED ACCORDING TO ROAD-USER TAXES

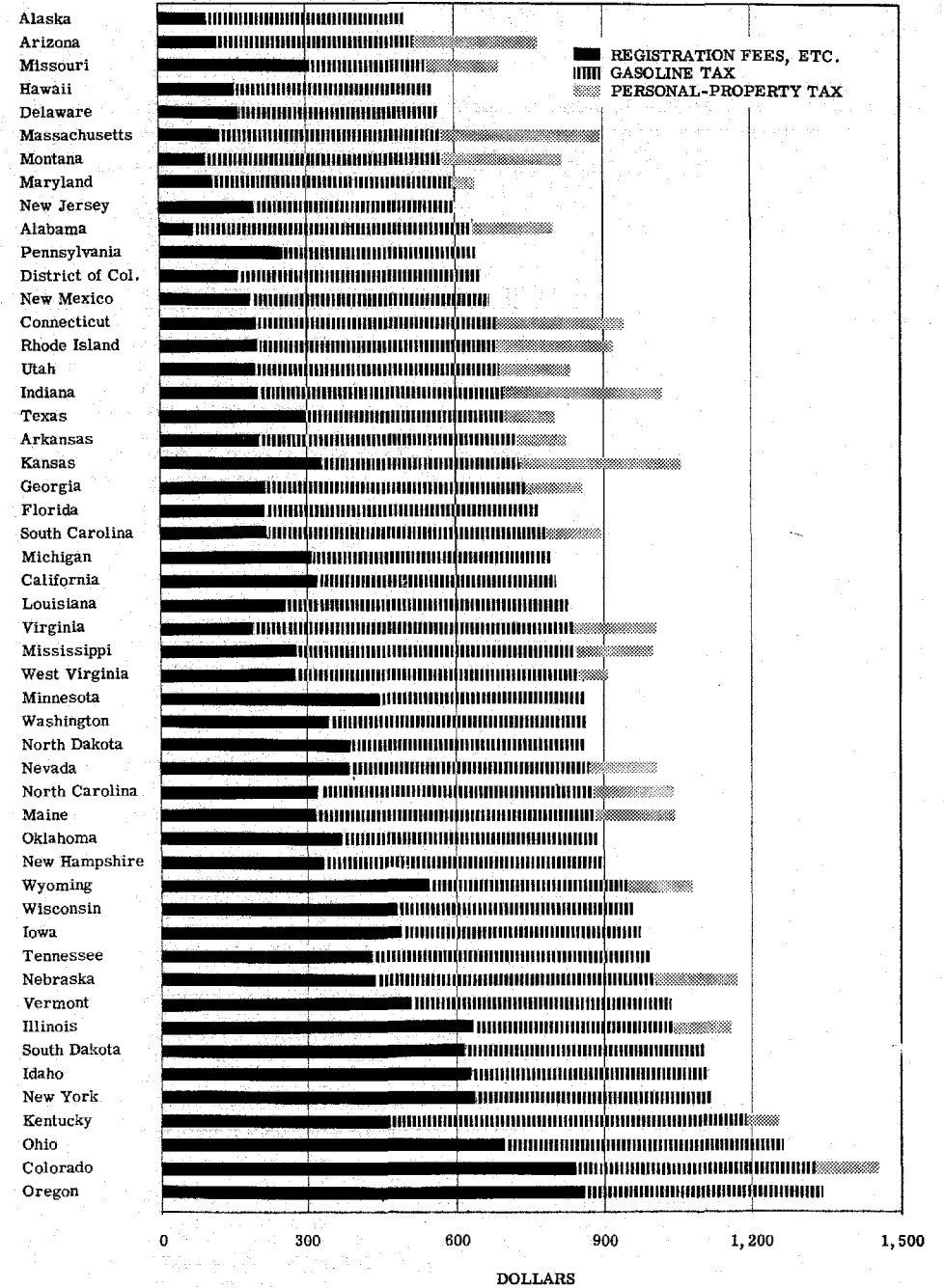
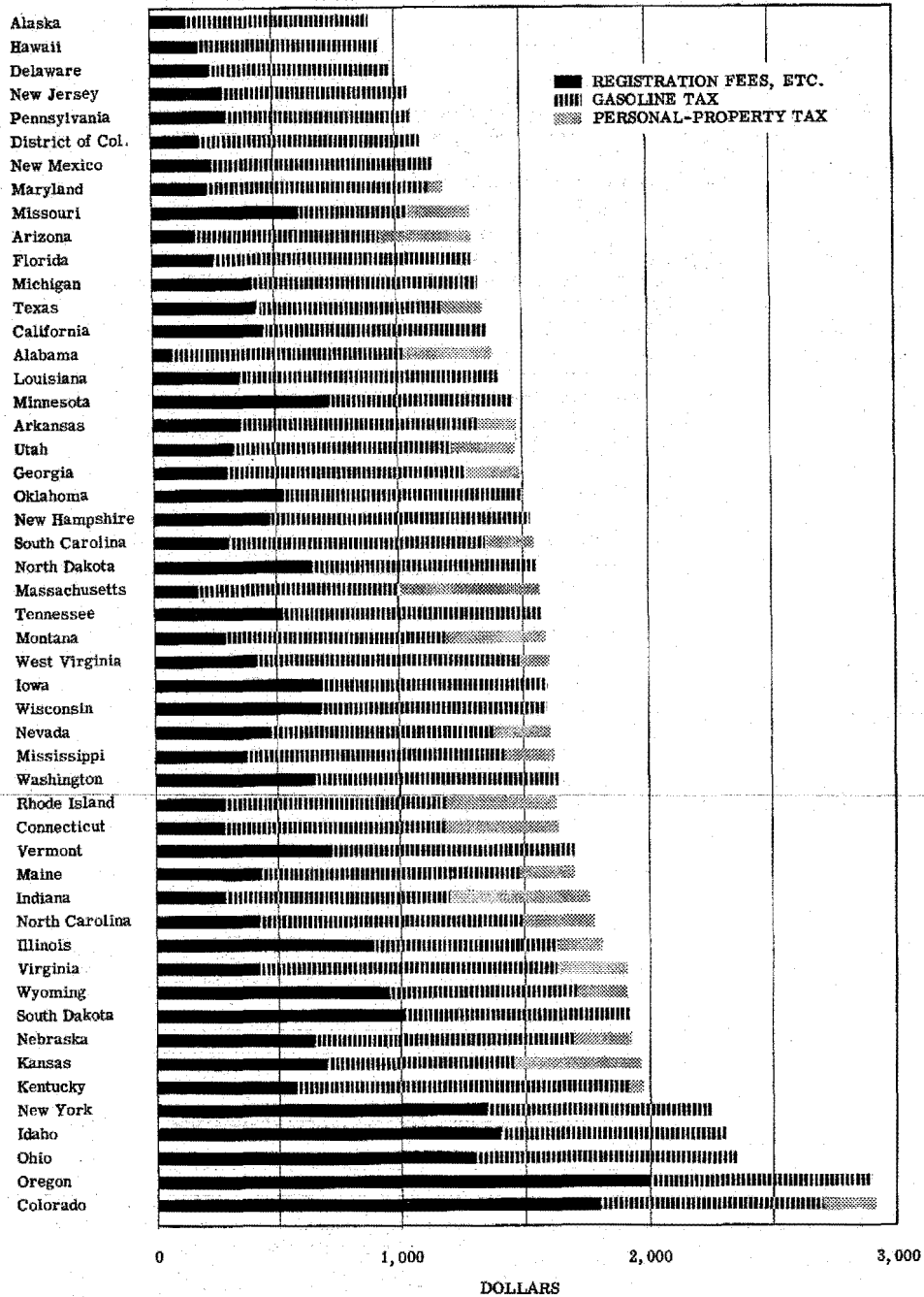


Figure 18.- State road-user and personal-property taxes on a 40,000-pound three-axle tractor-semitrailer combination (No. 8) in private use.

55,000-POUND GASOLINE-POWERED FOUR-AXLE TRACTOR-SEMITRAILER (NO. 9)

STATES RANKED ACCORDING TO TOTAL TAXES



STATES RANKED ACCORDING TO ROAD-USER TAXES

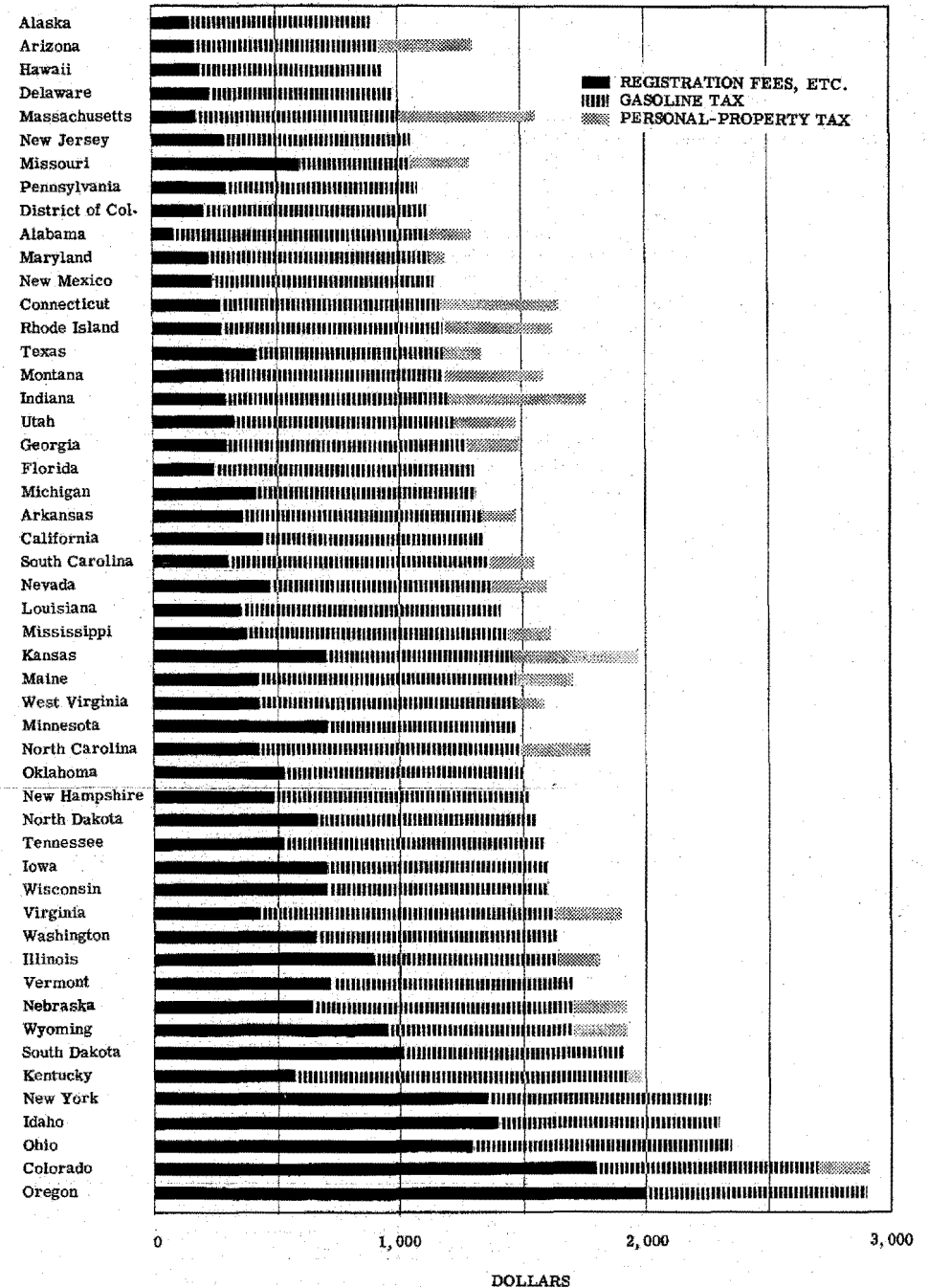
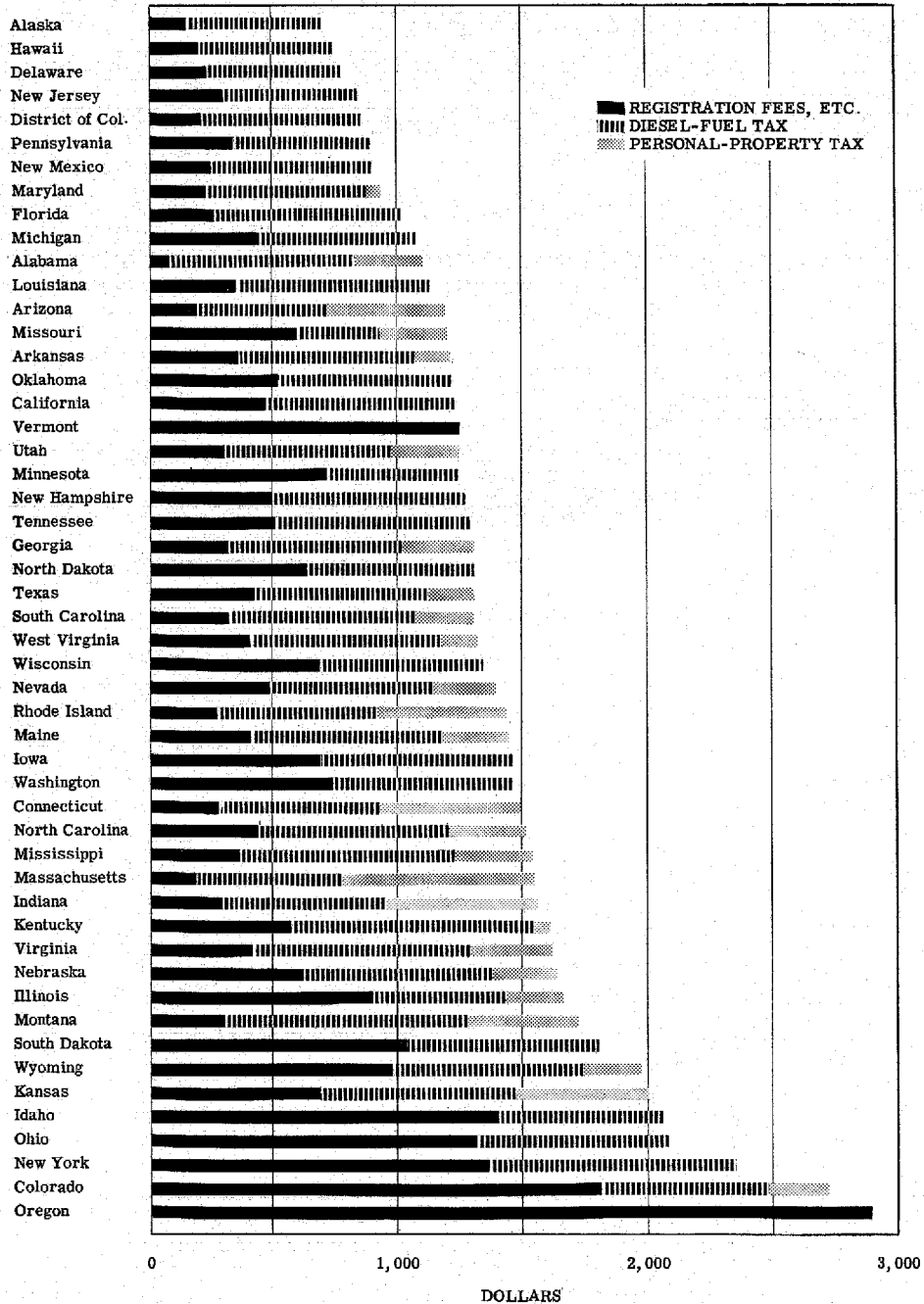


Figure 19.- State road-user and personal-property taxes on a 55,000-pound gasoline-powered four-axle tractor-semitrailer combination (No. 9) in private use.

55,000-POUND DIESEL-POWERED FOUR-AXLE TRACTOR-SEMITRAILER (NO. 10)

STATES RANKED ACCORDING TO TOTAL TAXES



STATES RANKED ACCORDING TO ROAD-USER TAXES

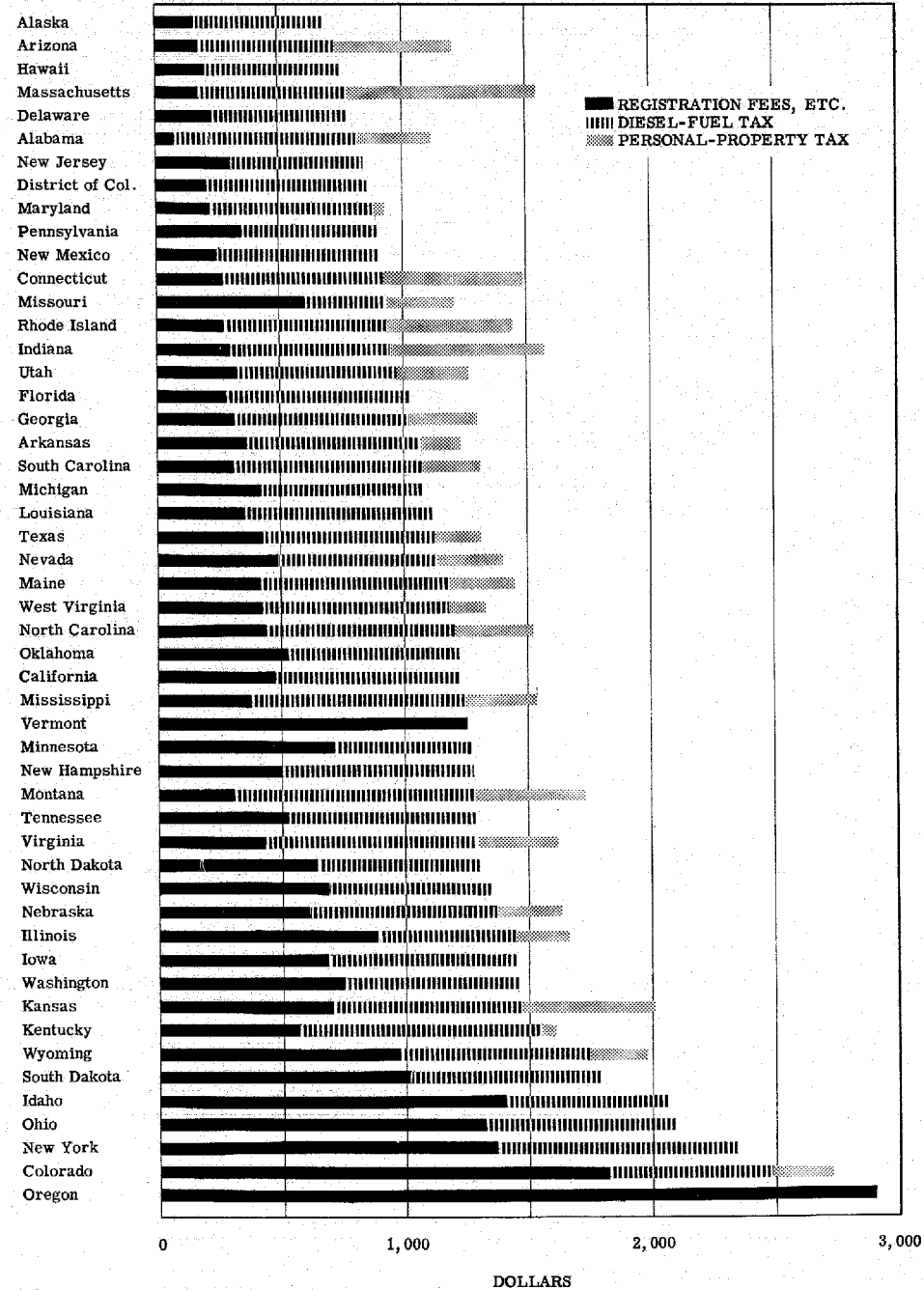
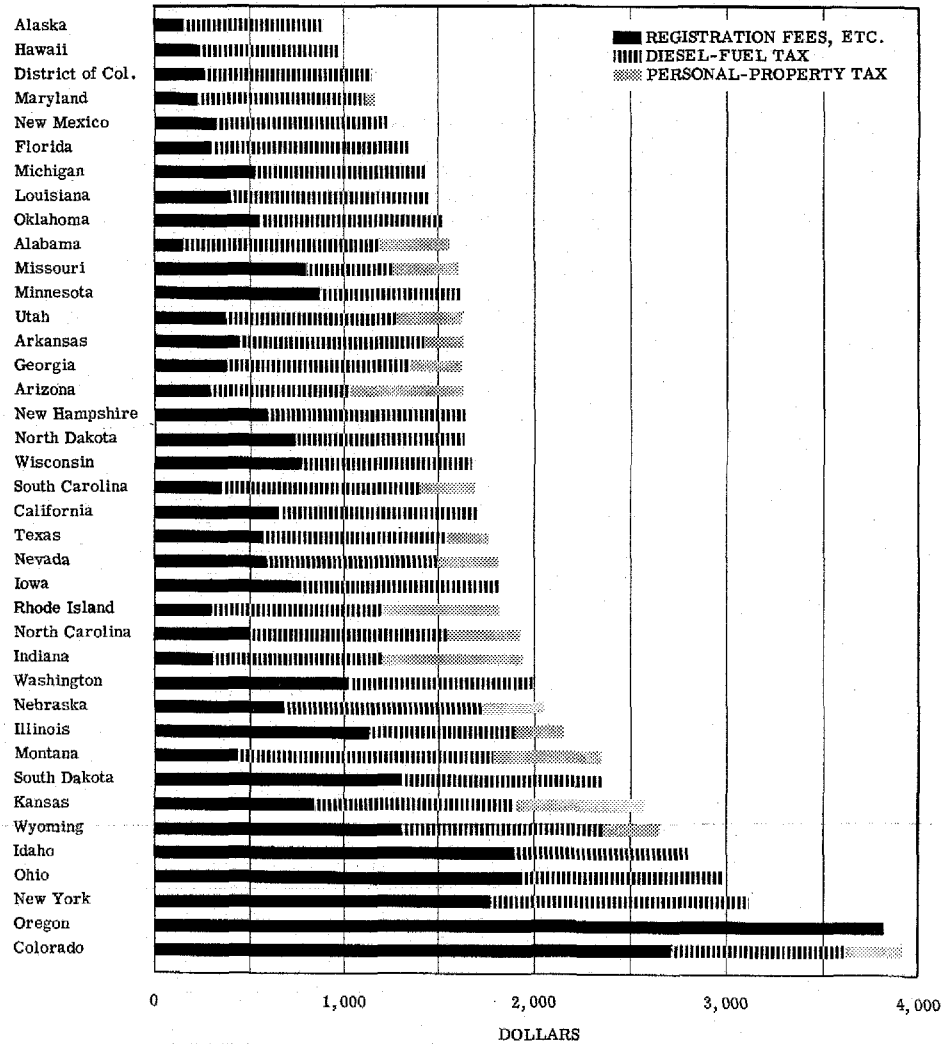


Figure 20. - State road-user and personal-property taxes on a 55,000-pound diesel-powered four-axle tractor-semitrailer combination (No. 10) in private use.

62,000-POUND DIESEL-POWERED FIVE-AXLE TRACTOR-SEMITRAILER (NO. 11)

STATES RANKED ACCORDING TO TOTAL TAXES



STATES RANKED ACCORDING TO ROAD-USER TAXES

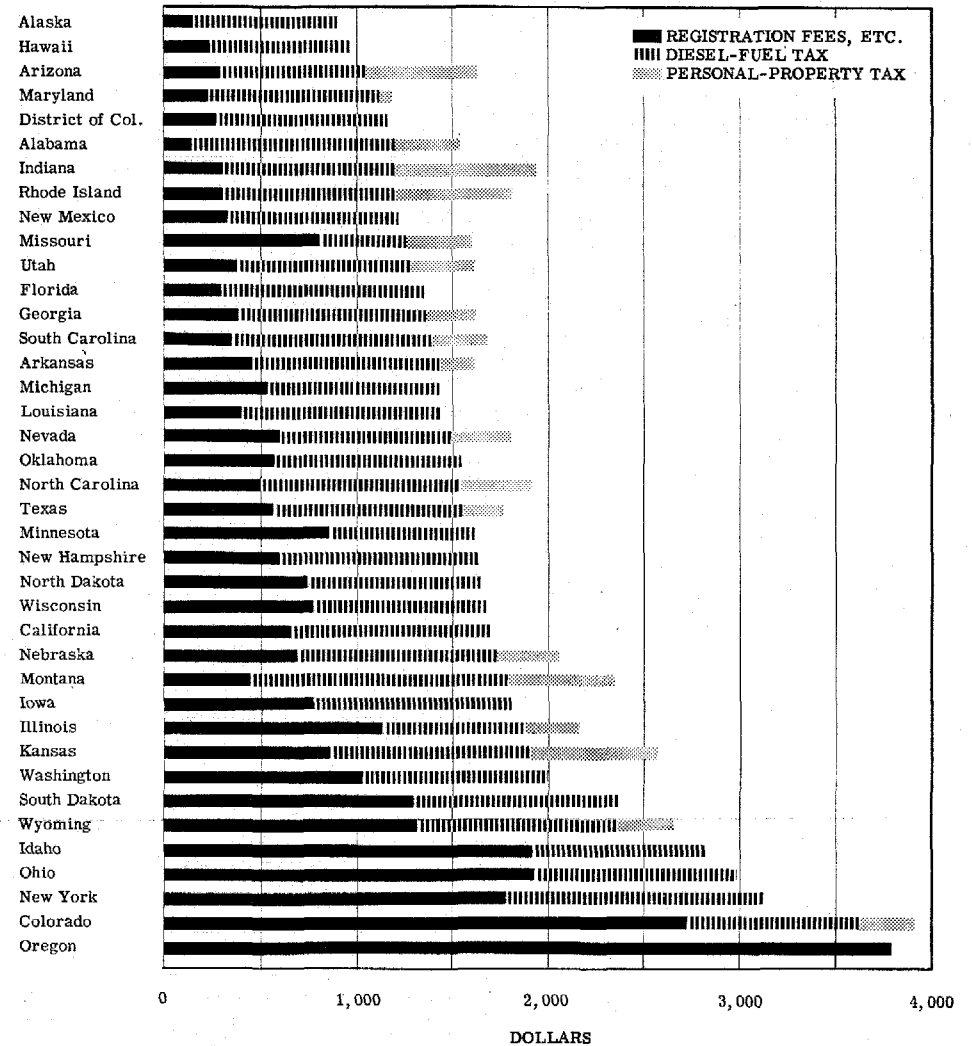


Figure 21.- State road-user and personal-property taxes on a 62,000-pound diesel-powered five-axle tractor-semitrailer combination (No. 11) in private use.

72,000-POUND DIESEL-POWERED FIVE-AXLE TRACTOR-SEMITRAILER (NO.12)

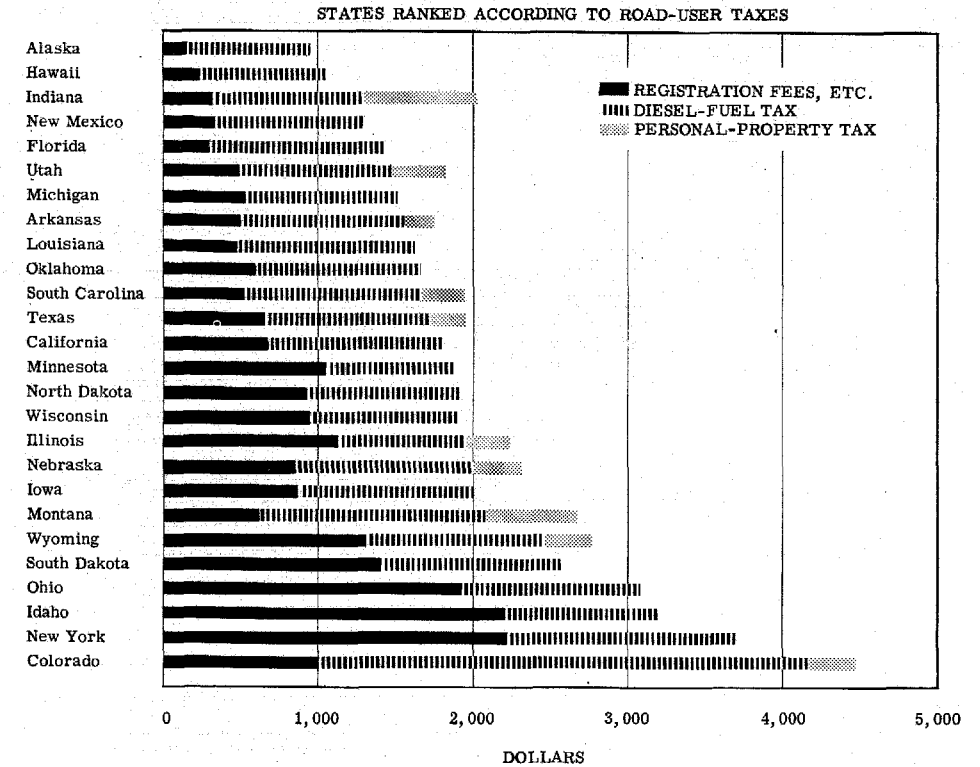
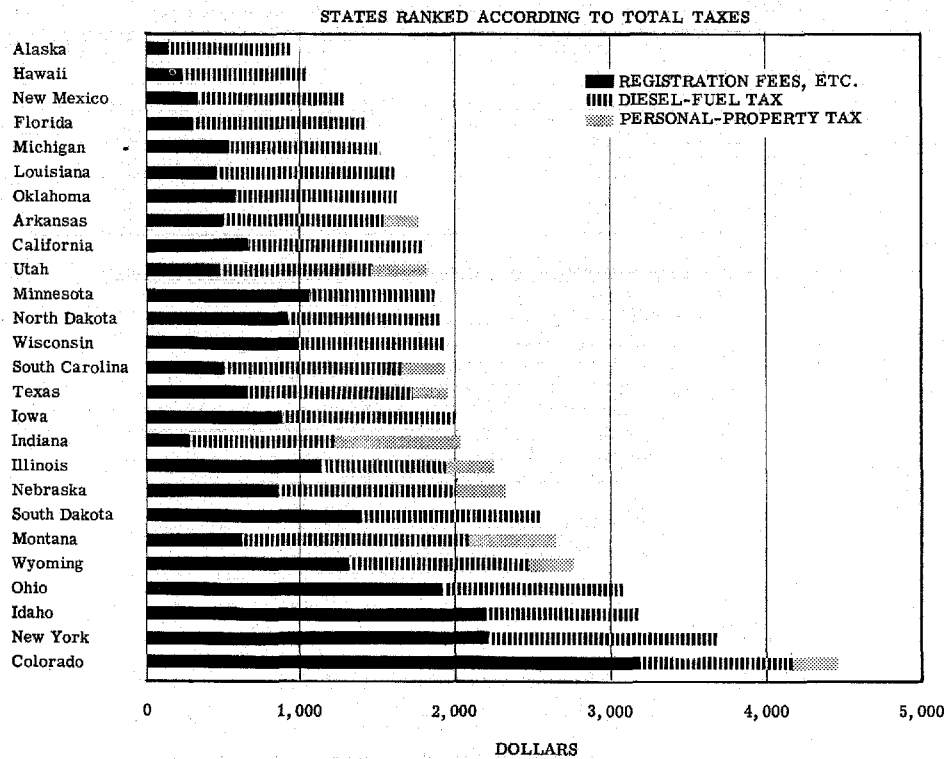


Figure 22.- State road-user and personal-property taxes on a 72,000-pound diesel-powered five-axle tractor-semitrailer combination (No. 12) in private use.

76,000-POUND DIESEL-POWERED FIVE-AXLE TRACTOR-SEMITRAILER AND FULL TRAILER (NO.13)

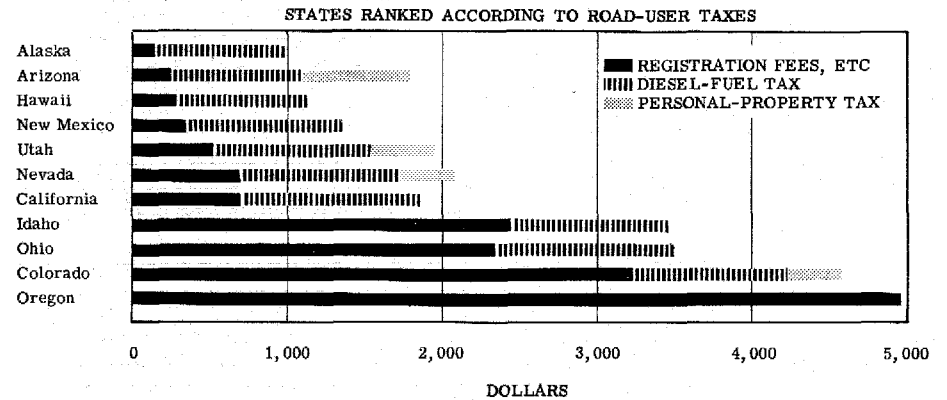
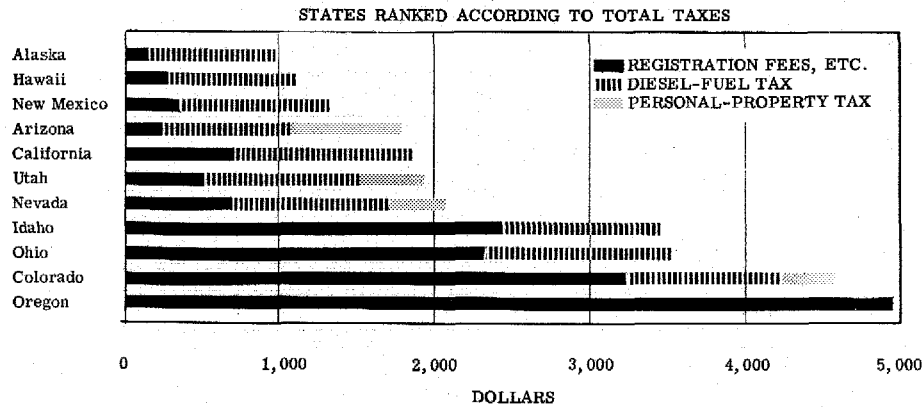
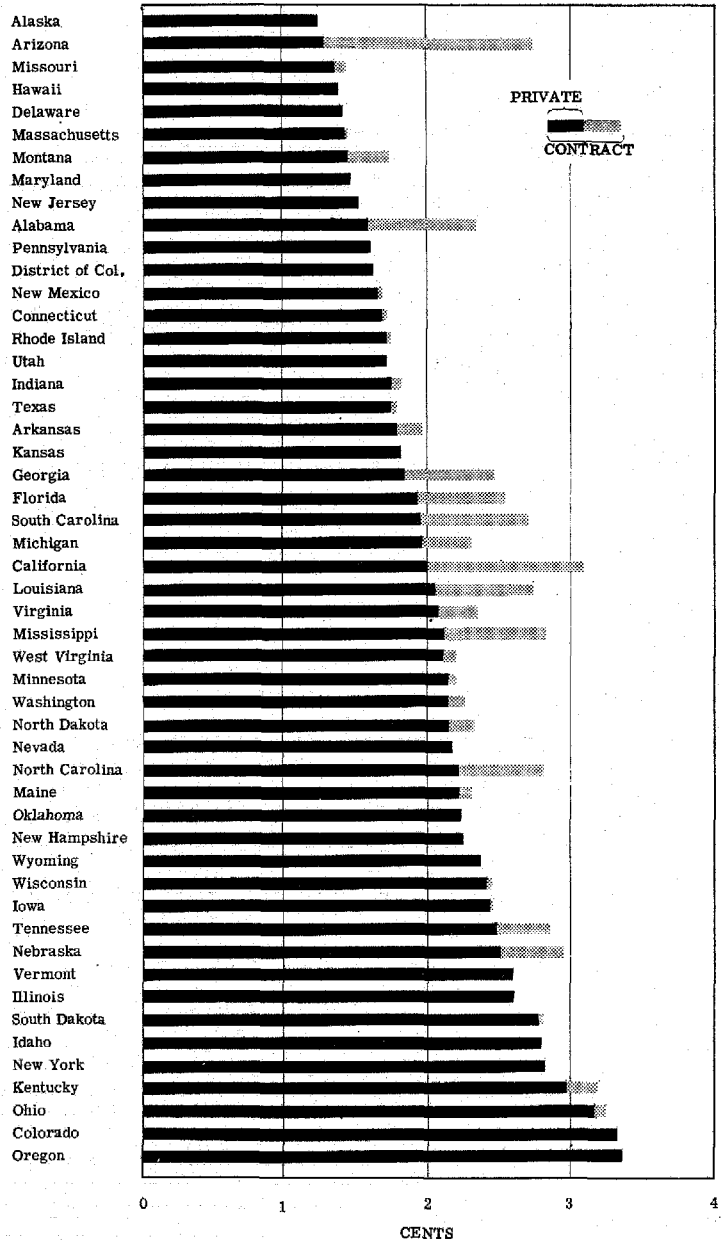


Figure 23.- State road-user and personal-property taxes on a 76,000-pound diesel-powered five-axle tractor-semitrailer and full trailer combination (No. 13) in private use.

40,000-POUND THREE-AXLE TRACTOR-SEMITRAILER (NO. 8)



55,000-POUND GASOLINE-POWERED FOUR-AXLE TRACTOR-SEMITRAILER (NO. 9)

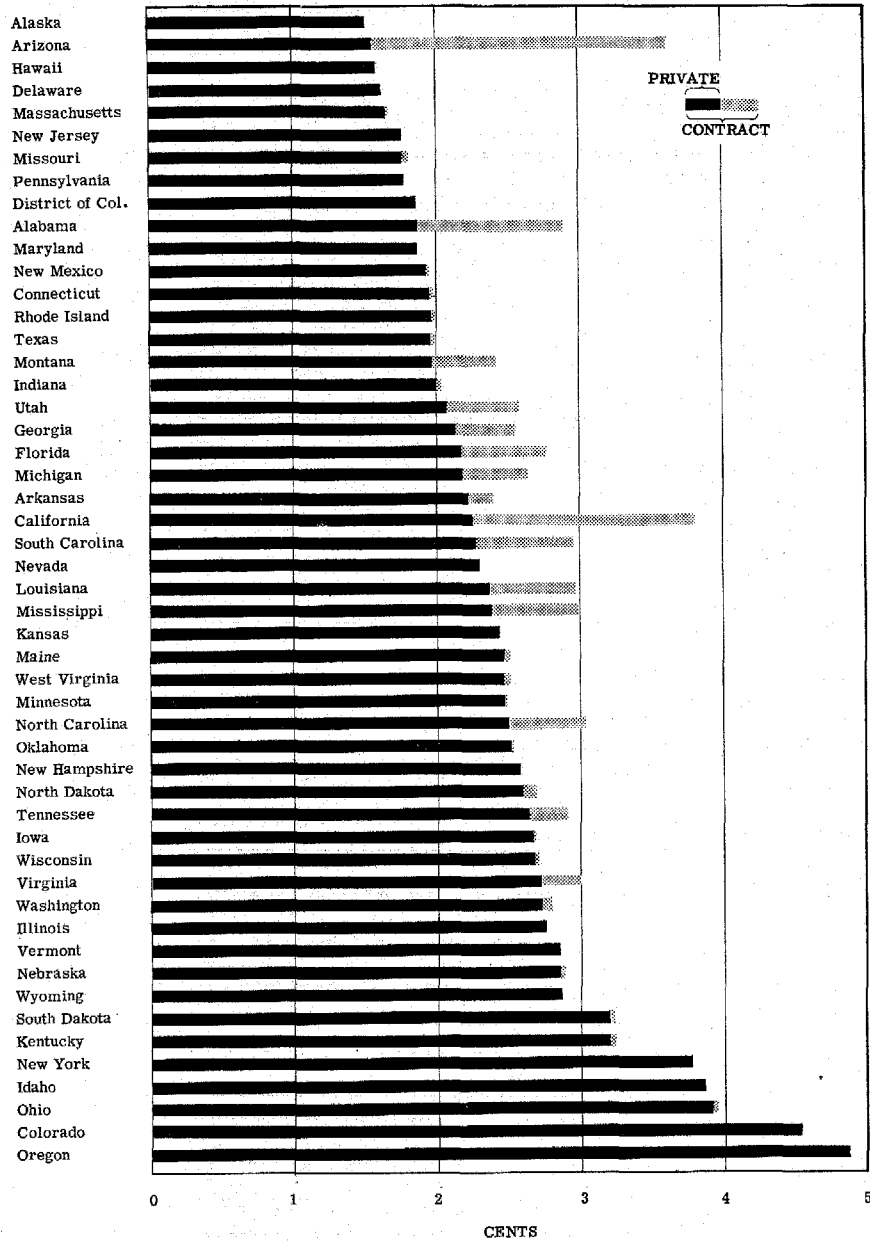
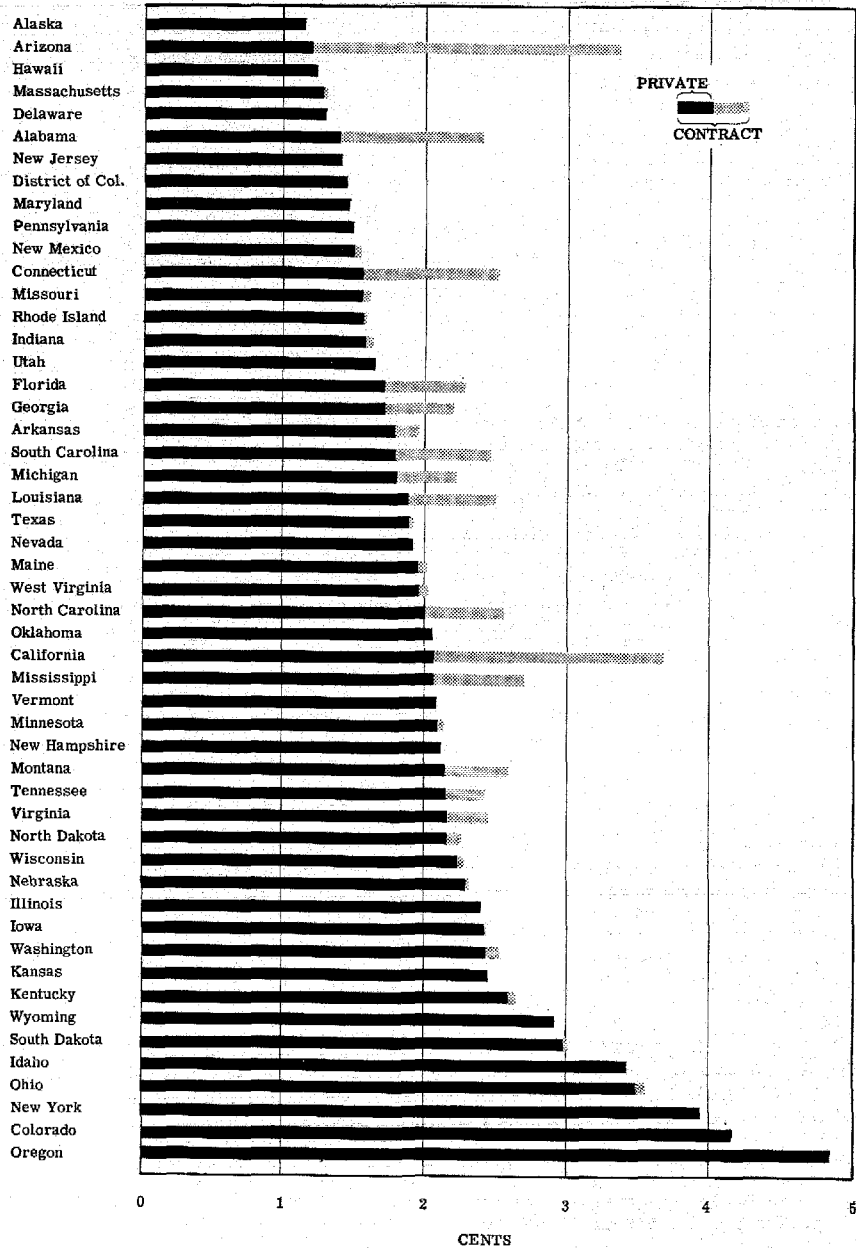


Figure 24.—Comparison of State road-user taxes (personal-property taxes excluded), in cents per mile, for private use and contract operation, for vehicle Nos. 8 and 9.

55,000-POUND DIESEL-POWERED FOUR-AXLE TRACTOR-SEMITRAILER (NO. 10)



62,000-POUND DIESEL-POWERED FIVE-AXLE TRACTOR-SEMITRAILER (NO. 11)

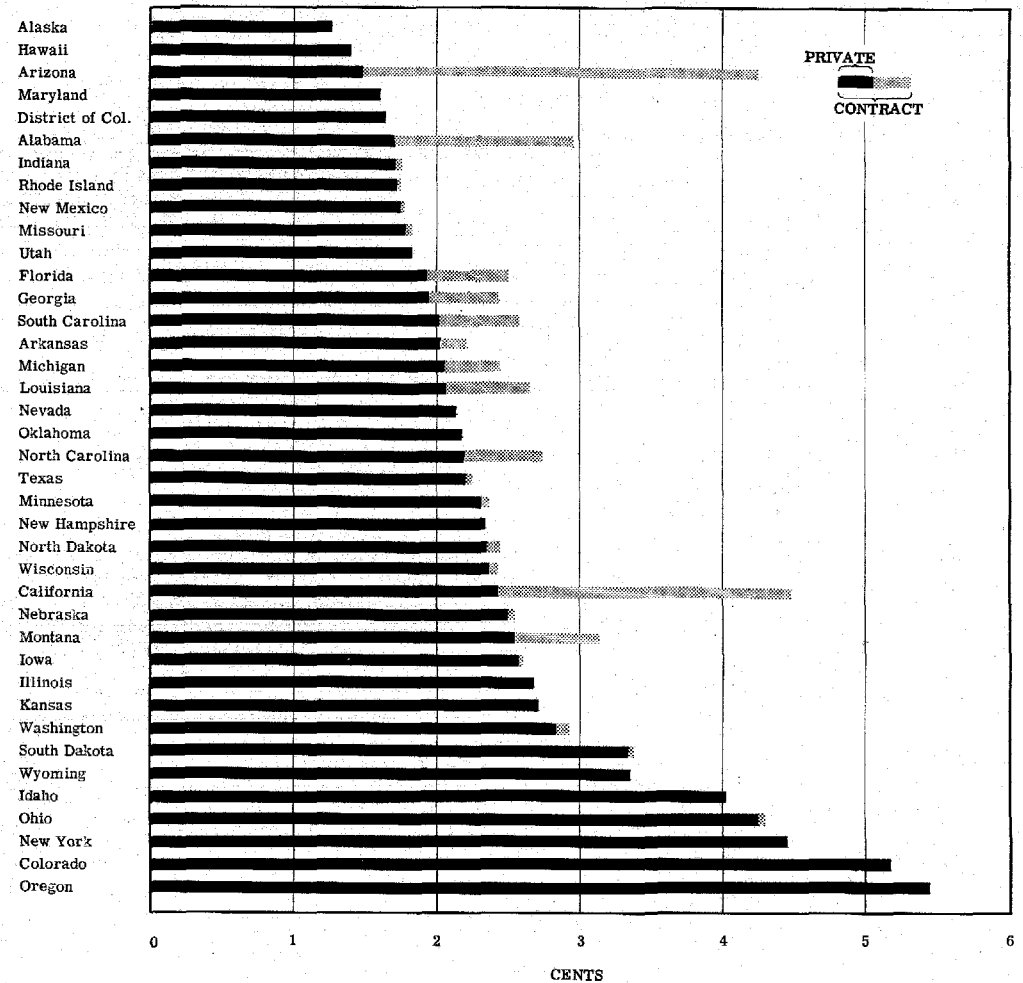
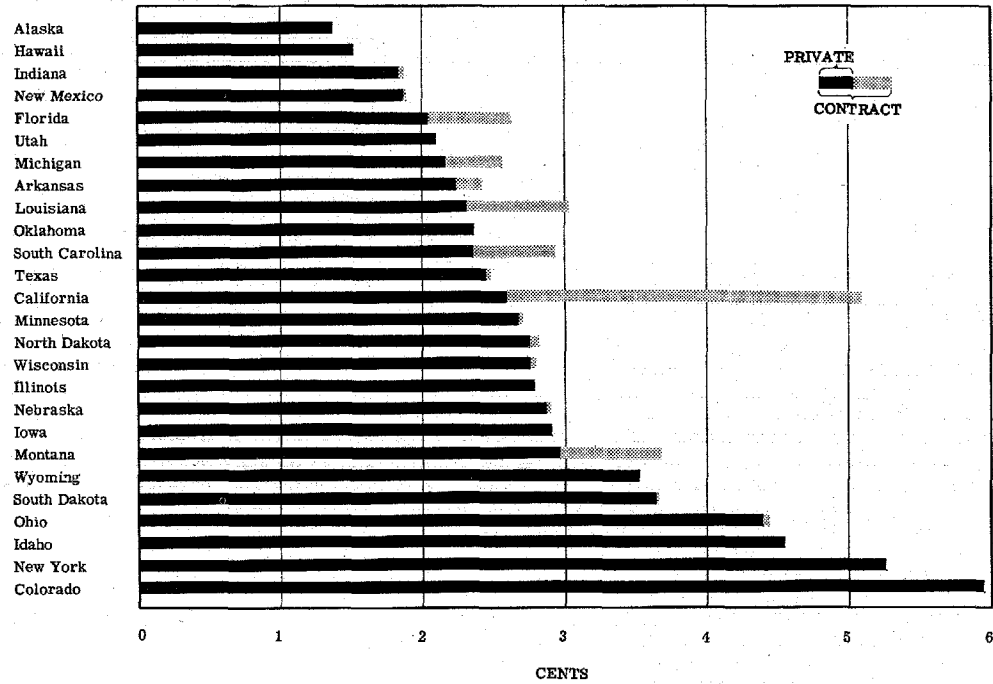


Figure 25.—Comparison of State road-user taxes (personal-property taxes excluded), in cents per mile, for private use and contract operation, for vehicle Nos. 10 and 11.

72,000-POUND DIESEL-POWERED FIVE-AXLE TRACTOR-SEMITRAILER (NO. 12)



76,000-POUND DIESEL-POWERED FIVE-AXLE TRACTOR-SEMITRAILER AND FULL TRAILER (NO. 13)

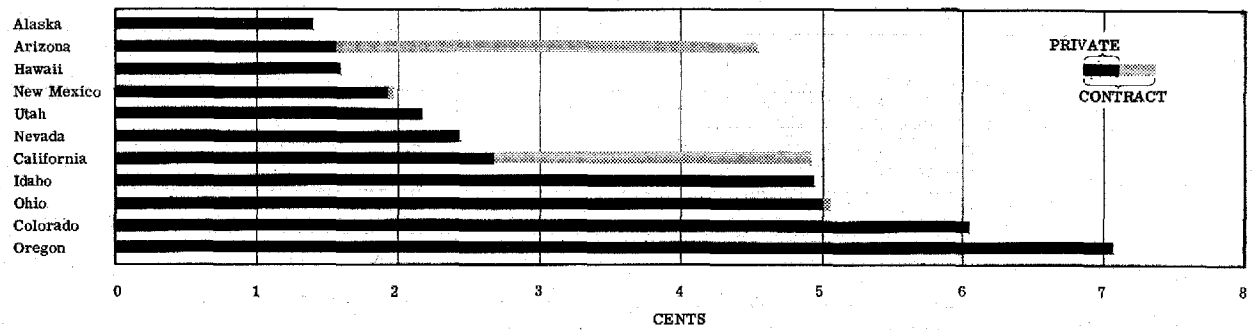


Figure 26.—Comparison of State road-user taxes (personal-property taxes excluded), in cents per mile, for private use and contract operation, for vehicle Nos. 12 and 13.

CLASSIFICATION OF MOTOR VEHICLES, 1956-57

A New Publication of the Bureau of Public Roads

The Bureau of Public Roads recently published a new bulletin, *Classification of Motor Vehicles, 1956-57*, reporting detailed information on the number of vehicles registered in 1956, with an estimate for 1957, classified according to type of vehicle, kind of fuel used, gross vehicle weight, and type of use—farm, nonfarm, for-hire, and publicly owned.

The 123-page bulletin contains a wealth of detailed information that has not been available since the truck and bus inventory undertaken in 1941 as a wartime preparedness measure. It represents a considerable effort on the parts of the States, the Bureau of Public Roads, and the bus industry, since the information in the detail compiled in this study is not available in the regular registration records of many States.

In addition to a brief, explanatory text and summary tables and illustrations, the publication contains three extensive series of tabu-

lations which will be extremely useful to highway engineers, administrators, and economists, as well as to others interested in transportation and government. The first of these reports, by States, the numbers of vehicles classified by type, by class of use, and by kind of fuel used. The second series reports, also by States, the numbers of trucks and combinations classified by types and by gross vehicle weight groups. The third series reports, by Census divisions, the numbers of trucks and combinations classified by type, class of use, kind of fuel used, and gross vehicle weight.

A fourth series of tables reports, by States, the farm registration rates and limitations on farm registrations, in those States that have a separate farm registration classification; and the numbers of trucks and combinations registered in that classification, by type of vehicle and gross vehicle weight.

One of the problems faced in the study was the fact that the States use varying bases for weight classification in their registration systems. To overcome this difficulty a series of conversion tables were devised, for relating known empty vehicle weight to probable gross vehicle weight. The conversion tables are included in the publication, since they should be of considerable use to many who use motor-vehicle statistics in their work.

Another problem faced was that of duplication of registrations. While this occurs but little for most vehicle groups, it is a common practice for commercial buses. The study was able to eliminate such duplicate bus registrations through the cooperation of the bus industry.

Classification of Motor Vehicles, 1956-57, may be purchased from the Superintendent of Documents, U.S. Government Printing Office, Washington 25, D.C., at 75 cents a copy.

