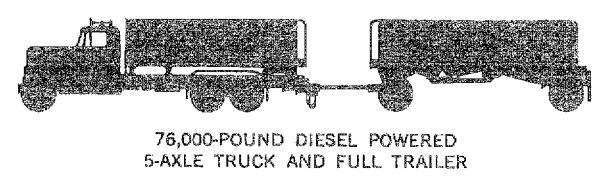
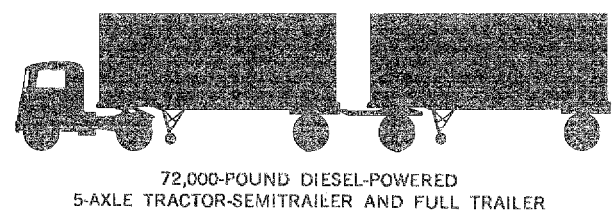
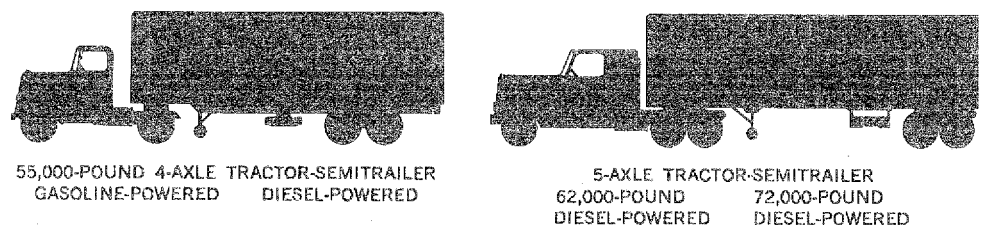
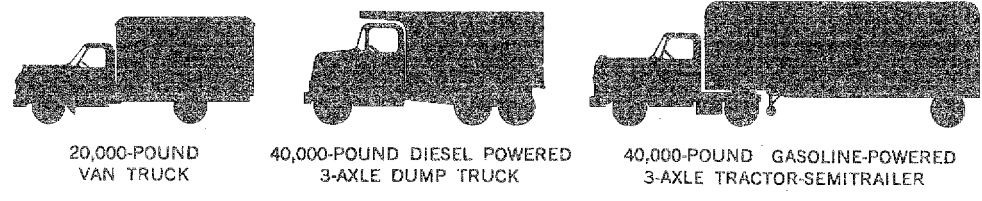


U.S. DEPARTMENT OF TRANSPORTATION | Federal Highway Administration | Bureau of Public Roads

ROAD-USER AND PROPERTY TAXES ON SELECTED MOTOR VEHICLES, 1968



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Highway Statistics Division | Office of Highway Planning



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PREFACE

The report contained in this publication supplies basic information for 1968 from each State on the application of road-user taxes and property taxes to a selected group of vehicles. It is neither the intent to weigh herein the merits of any of the taxes being reviewed nor to recommend any tax policy but to supply the means to measure and compare the annual payments that would be made for each of 14 carefully selected vehicles in each State. By arranging these payments in a uniform manner, a useful research and planning tool is made available to highway administrators, legislators, and others who are concerned with highways, and with vehicles and their use.

Highway-user taxes paid on each vehicle and total taxes paid are compared from State to State in dollar amounts in the tables. Rank columns in each table aid in the comparisons. Bar charts and maps are also presented to show amounts of taxes that would be paid to each State for each vehicle.

The authors particularly acknowledge the cooperation and many helpful suggestions made by Mr. E. M. Cope, Chief, Highway Statistics Division. Assistance with the technical review of basic data was provided by Miss Arlene Mundy, J. E. Ullman, and C. L. Gauthier; and the data were prepared for publication by Miss Virginia Moyer, Miss Susan Coy, Mrs. Brenda Powell, and Mrs. Jean Hawkins.

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INTRODUCTION

Road-user taxes charged for highway vehicles by all levels of government total approximately 10 billion dollars annually and provide most of the funds for planning, building, and maintaining highways. Highways must be planned for future area development and traffic, and with motor-vehicle registrations already approaching 100 million, the road-user tax structures are under intensified review with respect both to equity, and their adequacy to provide highways for the rapidly increasing numbers of vehicles, forecast to surpass 118 million by 1975.

During the past 17 years, five studies have been published by the Bureau of Public Roads that have compared the magnitudes of State highway-user taxes and property taxes on a selected group of vehicles. These studies in 1950, 1953, 1956, 1960, and 1964 have provided check points along the full range of vehicle size and use classes so that comparisons can be made among States on the effect of each of the taxes, as well as the yield from the entire group of taxes.

The purpose of the study published here is to supply basic information on the application of road-user and property taxes as of January 1, 1968. The data presented give both a direct measurement of the impact of the taxes on different vehicles, and place these taxes in proper perspective. The objective is the measurement of payments, and it is not the intent to assess the merits of the taxes imposed nor to indicate support for or opposition to any tax policy. As in prior studies, the vehicles chosen as examples and the operating factors applying to them are considered to be representative of the kinds and sizes of vehicles generally in operation throughout the United States. Although the vehicles are types in common use, and the assumed amounts and conditions of their use are believed to be well within reasonable expectancy, they are not intended to be considered as representative of averages. They were selected, rather, to show given points in the tax structures of the States. No consideration was given to the concentration of numbers of vehicles in various groups, a factor that will be of great importance in applying the findings of this study.

Background of Study

The main problem of motor-vehicle taxation is that of distributing tax responsibility equitably among vehicles of different types and sizes. The principal

portion of current State road-user revenues is derived from the motor fuel tax and from registration fees on motor vehicles. In some States, a lower-than-average motor fuel tax rate is accompanied by above-average registration fees; in others, higher motor fuel tax rates are accompanied by relatively low registration fees. In Arizona, in 1968, a mediumweight automobile could be registered for \$6.25 and the gasoline tax was 7 cents per gallon; in Indiana it cost twice as much to register the same automobile, but the gasoline tax was 6 cents. Assuming average travel, the total road-user taxes on an automobile would be approximately the same in the two States.

In this study individual road-user tax payments are compared as to the size of vehicles, and total direct State road-user and personal property taxes are measured. With this information, comparisons can be made among vehicles, among States, and among types of service. The tax rates in effect January 1, 1968 have been used, and the taxes that would be paid for a full year in each State are shown for each vehicle studied.

As much similarity as possible to the prior studies was retained in this study in the form of data presented here. For those who have used the earlier studies, the similarity of subject matter and methods of presentation in this one should be helpful. Some of the vehicles selected for this study differ slightly from those used in earlier studies. This selection reflects recognition of changes in legislation governing vehicle registration, classifications, weights, and changes in designs and usage of motor vehicles.

A study of the taxation of motor vehicles inevitably reveals some anomalies in the tax structures of the States. In some instances these are the result of gaps or oversight in legislation. In others, they may have resulted either from a definite purpose, or from developments not anticipated when the legislation was enacted. The most notable of such developments, of course, was the development of the diesel engine, and the resulting use in many States, for a long period, of fuel not subject to their gasoline taxes. Now, all States except Vermont tax diesel fuel used on the highways, and Vermont imposes registration fees on diesel-powered vehicles that are 75 percent greater than the registration fees for gasoline-powered vehicles.

The fact that Arkansas levies a registration fee of \$802 on a 72,000-pound, 5-axle tractor truck semi-trailer combination, whereas the fee is only \$562 on

a 5-axle, tractor truck semitrailer, full trailer combination of the same gross weight appears to have been an unnoticed inconsistency when the 1967 State Legislature enacted Act 109, which increased the permissible combination length limit from 55 to 65 feet, and permitted multi-unit combinations usually referred to as "double bottoms."

During the course of this study, it was learned that the empty weights that would be assigned by New Mexico to the vehicles specified for the study are lower than those supplied to us by the vehicle and equipment manufacturers. Since the principal purpose of the study is to make possible comparisons among the highway-user taxes levied by the States, the taxes shown for New Mexico are those that the State would apply, rather than the taxes that would be computed by applying the State's schedule of tax rates to the vehicle weights given in the specification table (table 2) on pages 8 and 9.

Florida is at present changing from a registration year beginning January 1 to a year beginning July 1. This is being done by applying consecutive 13-month registration periods that began January 1, 1964, and will end June 30, 1970. Starting July 1, 1970, each motor-vehicle registration period will be 12 months. During the changeover period, all licenses sold at the beginning of the registration period will be at $1\frac{1}{2}$ of the one-year fee, and none will be sold at the "regular" one-year fee. To permit more accurate comparisons among the States, the fees reported in this study are computed at the "regular" 12-month fee, even though plates for a 12-month period cannot be purchased.

The estimates and computations given for Michigan in this report are based on enrolled Senate bill Number 12, enacted during the extra session of the 74th legislature, that will become effective November 1, 1968. To this extent, the "as of January 1, 1968"

is inaccurate. However, it is felt that the reporting of the tax rates that have already been signed into law and will be in effect November 1, 1968, is more informative and useful than would be reporting the current rates.

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

Although there would be no differences among the relative positions of the States when their vehicle taxes were compared on an annual basis or on a vehicle-mile basis, the annual mileage assumed for each vehicle for the purpose of making the comparison is important. If the annual mileage figures assumed were too small, States having relatively large license or other annual fees but no mileage taxes would be placed in an unfavorable position in relation to States that have low annual fees and impose mileage taxes. But, if the assumed mileages were too great, from the viewpoint of the taxpayer the States imposing mileage taxes would be placed in an unfavorable position in comparison to those that depend principally upon annual fees for the taxation of heavy vehicles.

Table 1.--Basis for registration of passenger cars

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

THE TYPICAL VEHICLES

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

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

Vehicles Selected

Fourteen vehicles were selected to illustrate the range and magnitude of State taxes on motor vehicles: Three passenger cars, four single-unit trucks, and seven vehicle combinations. Their relative sizes and axle arrangements are shown in silhouette inside the front cover. We endeavored to select vehicles in general use, and to the extent possible to permit a reasonable series of parallels with vehicles selected for the preceding studies. However, the user is reminded that the basic purpose of this study is to present a series that permits comparison of the tax scales of the States at several points, rather than to present common or average vehicles. Descriptions of the vehicles are in the following paragraphs:

Passenger cars:

No. 1.—A small, imported 4-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 half-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 20,000 pounds gross weight (commonly called a 2¾-ton truck).

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

Vehicle combinations:

No. 8.—A three-axle tractor-semitrailer, gasoline-powered, registered for 40,000 pounds gross weight, chosen so that its maximum length and weight were within the legal 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 has 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 is gasoline-powered).

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, and registered for 72,000 pounds gross weight.

No. 14.—A five-axle combination composed of a three-axle, conventional, diesel-powered truck, and a two-axle full trailer, registered for 76,000 pounds gross weight.

Very light passenger car

The very light passenger car (No. 1) was included because of the many imported small, lightweight cars that the American public has purchased in recent years. At the time that the 1960 study was made some consideration was given to including data on a compact American car; but, lack of information on its operating characteristics made this inclusion impracticable. Also, from the three passenger cars chosen for this study, adequate data on the tax range on passenger cars should be available without inclusion of information on an American compact.

Tandem-axle, single-unit truck

The tandem-axle, diesel-powered, single-unit truck of 40,000 pounds gross weight (No. 7), familiar in specialized forms such as heavy dump trucks and concrete transit-mixers, can be registered in all States; but its registration and operation is on the borderline of legality in some States. Data on this type of truck was included in this study to show the applicable point in the tax schedules.

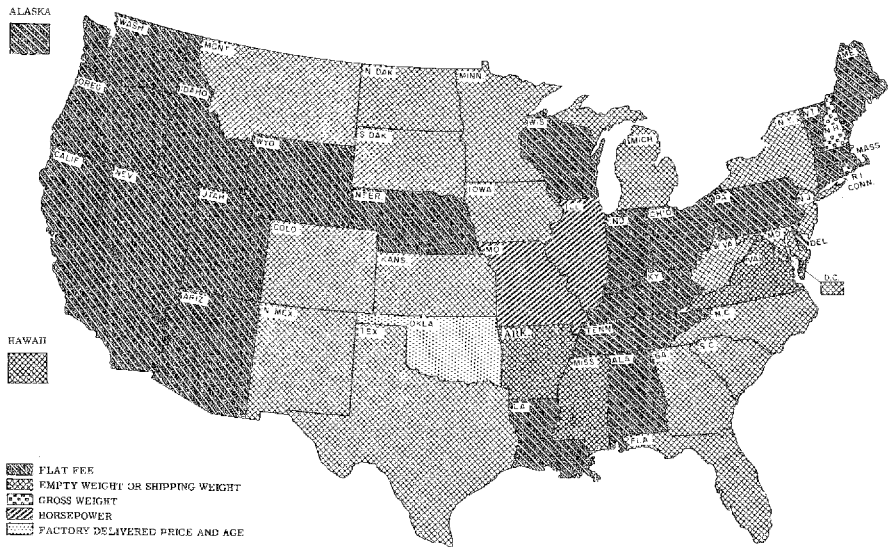


Figure 1.--Passenger-car registration fee basis.

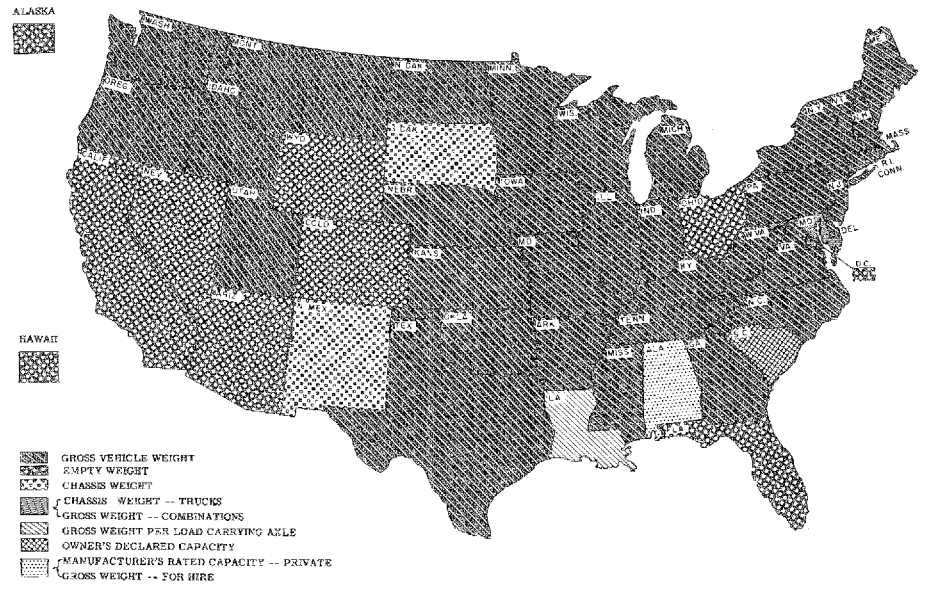


Figure 2.--Truck registration fee basis.

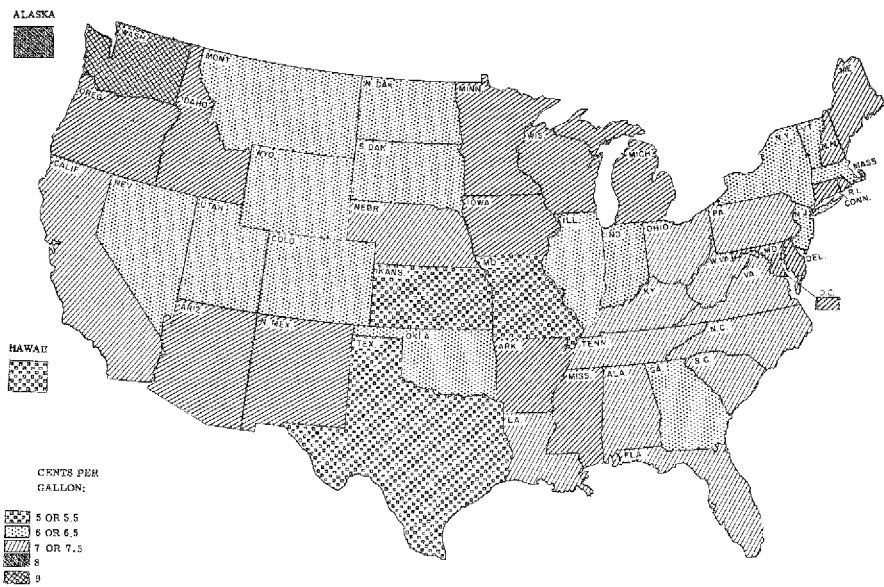


Figure 3.--State gasoline tax rates.

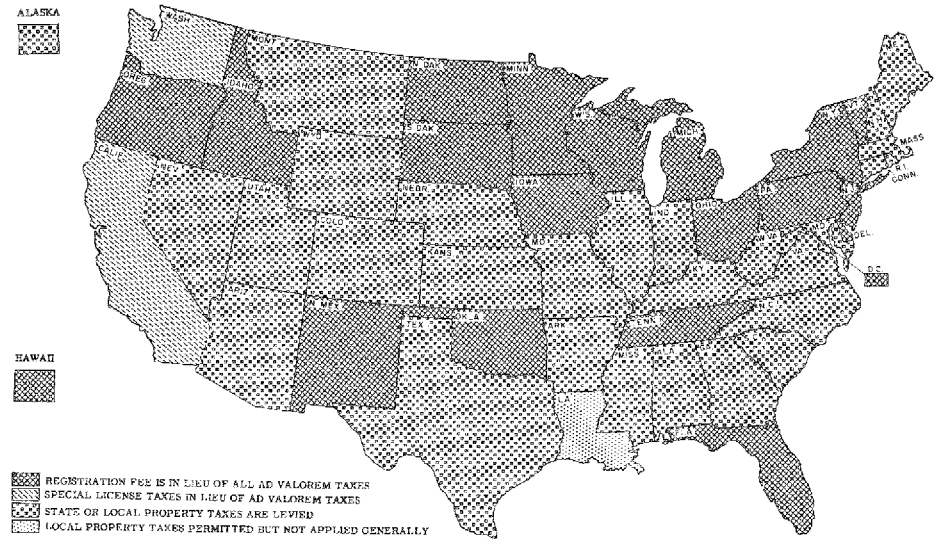


Figure 4.--Application of personal-property taxes to motor vehicles.

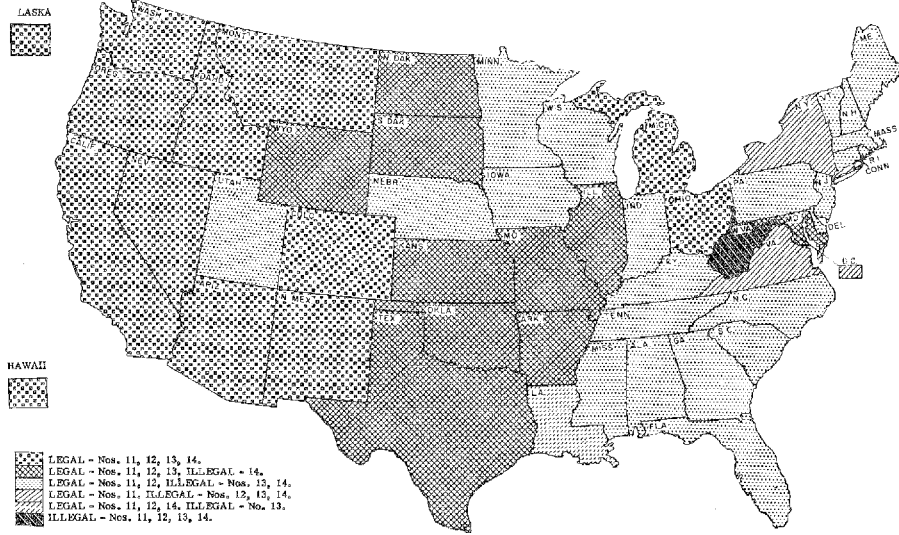


Figure 5.--Legality of heavy combinations.

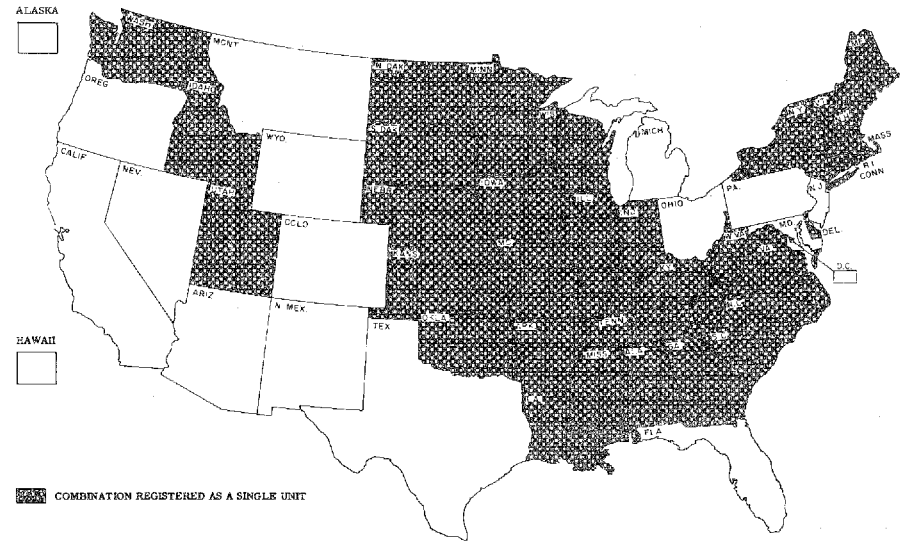


Figure 6.--Registration of tractor-semitrailer as a single unit.

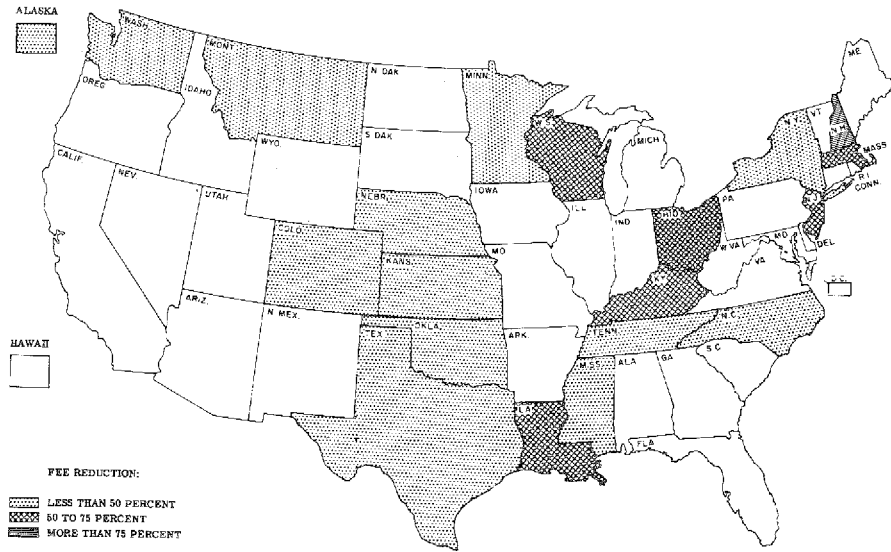


Figure 7.--Reduced registration fees for farm truck (No. 4, pickup truck).

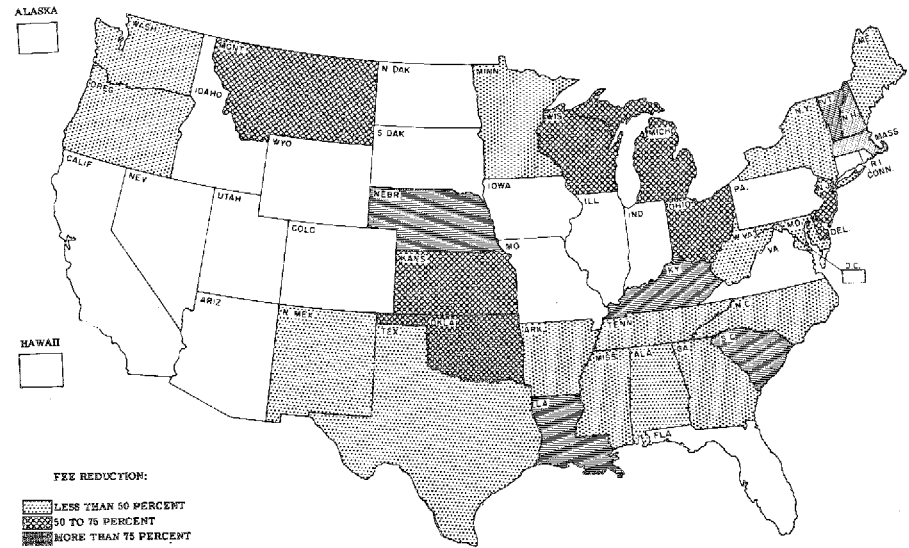


Figure 8.--Reduced registration fees for farm truck (No. 5, stake truck).

40,000-pound, three-axle combination

The 40,000-pound, three-axle combination (No. 8) is in almost universal use and can be registered and operated in all States. The popularity of this vehicle for over-the-road transportation has been declining in recent years; larger combinations having more axles are being favored since gross weight limits have been raised in many key States. The three-axle combination is now most frequently being used for intracity and local deliveries or for over-the-road transportation of products having a low-weight-to-density relationship.

Fuel

In order to compare taxes on vehicles that differed only in the fuel used, data have been included on two types of 55,000-pound, four-axle combinations (Nos. 9 and 10)—one type has a gasoline engine and the other a diesel engine. An arbitrary assumption, but one considered reasonable, was made of a fuel-consumption rate of 4 miles per gallon for the gasoline combination and of 5½ miles per gallon for the diesel combination, for each of the studies.

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

State	Gasoline	Diesel
Arkansas	7.5	8.5
Iowa	7	8
Kansas	5	7
Mississippi	7	10
Montana	6.5	9
New York	6	9
South Dakota	6	7
Tennessee	7	8
Texas	5	6.5
Wyoming	6	7

Other States are studying the possibility of imposing higher taxes on diesel fuel to reduce the apparent tax advantage of diesel-powered vehicles.

Diesel power was selected for the dump truck and all of the heavier combinations (Nos. 11-14) included in the study because of the tendency to replace gasoline-powered vehicles with diesel-powered vehicles in the larger units where the heavier diesel engine can be more efficiently employed. The 62,000-pound combination (No. 11), a five-axle diesel-powered

tractor-semitrailer combination, 50 feet long, can be operated in 47 of the 48 contiguous States. The heaviest combination (No. 14) can be operated in 14 States. It can also be operated on the New York Thruway but cannot be used on any of the other highways of that State. Alaska and Hawaii permit all of the heavy vehicles (Nos. 11-14). Louisiana permits Nos. 11, 12 and 14, but excludes No. 13 because of its length.

Figure 5 data show that as of January 1, 1968, vehicle No. 12 could be operated legally in 21 Western States and 26 Eastern States. The trend toward permitting use of heavier vehicles is reflected by the fact that 4 years earlier, 22 of the Eastern States permitted use of vehicle No. 12 and 8 years earlier (in 1960) only 12 Eastern States permitted this vehicle. However, most of the toll roads in the Eastern States do permit the operation of all of the vehicles covered by this study.

The determination of whether data from any State for any given vehicle would be included or excluded from the study was based solely on whether the vehicle, as specified, would be registered and permitted to operate in that State. In some States the vehicle or combination could be registered but could not be operated legally with a full load. All such vehicles were omitted from the study, even though they could be registered and might sometimes be operated on the highways of the State with slightly lower gross weights. Where minor variances of axle spacing would permit a vehicle to be used legally in a State, it was assumed for study purposes that the vehicle so altered was essentially the same as that described in the specification sheet and could be reasonably compared with the vehicle of the same description from other States.

As shown in figure 6, tractor-semitrailer combinations are registered as single units in more than half of the States, and in the others tractor trucks and semitrailers are registered as separate units. In this study, combinations are considered to be registered as single units in those States where the fee for either the tractor or the semitrailer is based on the gross weight or capacity of the combination, even though in most of these States a relatively small fee is also levied on the other unit of the combination.

SPECIFICATION AND USE FACTORS

During the summer of 1967 a detailed statement of the specifications for each of the 14 vehicles selected was submitted to the State authorities for determination of the specific fees and taxes that would be payable on them during a full year under laws existing January 1, 1968. Table 2 shows these specifications together with the assumed annual mileage traveled, motor fuel consumed, and other factors needed to compute the various taxes that would be paid. The State road-user levies to be reported were: Motor-fuel taxes and vehicle registration fees, other annual vehicle fees closely related to registration, and the applicable motor-carrier taxes. In addition, all direct personal property taxes levied on motor vehicles by all levels of government were to be reported. The property taxes for 1968 were estimated by the State authorities on the basis of 1967 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 unduly complicated by the necessity of having to (1) include the many varieties of carrier taxes, and (2) consider an almost infinite variety of circumstances. Obviously, few large combinations travel entirely in one State for an entire year. However, the stipulation of intrastate travel was permissible, even indispensable, because the purpose of the study

was to compare tax rates rather than to select typical vehicles or the most probable amount and kind of service for the most probable tax payments. It was specified that the vehicles were assumed to have been operated in the same State since purchased new in 1966. This made 1968 the third year of registration and thus excluded from the study nonrecurring taxes, such as those on sales and titling, and removed the vehicles from the top property tax brackets.

Although the types of vehicles used on farms vary widely, it was decided to show farm service for the pickup and the stake trucks only. Figure 10 shows a comparison of the registration fees charged for farm and for private use of the 15,000-pound gross weight stake truck.

In this study the group of taxes imposed by the Federal Government on gasoline, vehicles, tires, and associated products has been specifically excluded, as has the annual use tax on vehicles of more than 26,000 pounds gross weight. These levies have been excluded because they are uniform throughout the Nation and would have no effect on the comparisons among States.

The data received from the States are presented for the individual selected vehicles in tables 4-16 and figures 11-42. In all of the tables, the States are arranged in regional groupings to permit ready comparison of data for each State with data for its neighbors. The figures show the principal groups of taxes; this permits a quick comparison between the elements reported and among the States.

The national averages and extremes are shown in table 3. The averages are simple, unweighted averages of the totals for all States in which the vehicles are permitted to operate. For property taxes, the averages reflect only the States in which such taxes are levied. In figure 9 a comparison is shown of the low, average, and the high annual rates on four of the vehicles covered in the study. (Note the two different vertical scales in the figure.)

Table 2. Data used in computing state road-user and personal

Factors affecting taxation	Passenger cars			Single-unit trucks				No. 8 (2-S1) (gasoline)	
	No. 1, Very light	No. 2, Medium	No. 3, Heavy	No. 4, Pickup	No. 5, Stake	No. 6, Van	No. 7, Dump (diesel)	Tractor-	Trail-
								truck	trailer
Body type	2 Door, 4 Pass.	4 Door, 6 Pass.	4 Door, 6 Pass.	Pickup	Stake	Van	Dump	Tractor	Van, 27-ft.
Price f.o.b. factory (1966)	\$1,639	\$2,639	\$5,733	\$1,960	\$3,183	\$4,860	\$18,500	\$4,950	\$4,300
Horsepower, NACC (SAE)	14.70	51.20	59.70	38.40	36.04	48.10	57.00	64.00	.....
Horsepower, max. brake	50	200	350	150	155	193	180	210	.....
Weight:									
Mfrs. rated capacity ton	.....	.....	.....	1/2	1 1/2	2 3/4	.....	.....	.....
Chassis weight (inclu. cab) lb.	.....	.....	.....	3,080	6,040	6,600	13,400	6,700	.....
Empty weight do.	1,653	3,488	4,956	3,900	6,440	7,600	19,600	7,100	8,000
Load capacity do.	600	900	900	1,500	8,560	12,400	20,100	14,900	10,000
Gross vehicle weight do.	2,253	4,388	5,856	5,000	15,000	20,000	40,000	22,000	18,000
Gross weight of combination do.	.....	.....	.....	.....	.....	.....	.....	40,000	.....
Length:									
Wheel base in.	94 1/2	119	129	115	149	169	176	156	.....
Distance between tandem axles in.	.....	.....	.....	.....	.....	.....	50	.....	.....
Length of combination in.	.....	.....	.....	.....	.....	.....	.....	30.8	.....
Tires:									
Size	6.00x15	7.35x15	9.15x15	8.15x15	9.00x20	9.00x20	10.00x20	10.00x20	10.00x20
Ply rating . . . . .	.....	.....	.....	8	10	10	12	12	12
Arrangement: Front . . . . .	.....	.....	.....	Single	Single	Single	Single	Single	.....
Rear . . . . .	.....	.....	.....	Single	Dual	Dual	Dual-tandem	Dual	Dual
Total annual miles traveled:									
Farm service mi.	.....	.....	.....	6,000	5,000	.....	.....	.....	.....
Private operation do.	9,000	9,500	11,000	9,000	12,000	15,000	25,000	30,000	.....
Contract carrier do.	.....	.....	.....	.....	20,000	25,000	.....	40,000	.....
Average miles per gallon:									
Farm service mi.	.....	.....	.....	12.5	9.0	.....	.....	.....	.....
Private operation do.	27.0	15.0	14.0	12.0	8.5	7.5	5.5	5.0	.....
Contract carrier do.	.....	.....	.....	.....	8.5	7.5	.....	5.0	.....
Annual motor-fuel consumption:									
Farm service gal	.....	.....	.....	480	556	.....	.....	.....	.....
Private operation do.	333	633	786	750	1,412	2,000	4,545	6,000	.....
Contract carrier do.	.....	.....	.....	.....	2,353	3,333	.....	8,000	.....
Total revenue ton-miles (avg. load) . . . . .	.....	.....	.....	.....	51,200	93,000	.....	298,800	.....
Average gross weight . . . . .	.....	.....	.....	.....	11,550	15,040	.....	30,040	.....
Gross annual earnings . . . . .	.....	.....	.....	.....	\$10,750	\$13,950	.....	\$23,904	.....

1/ The distances between axles on: Vehicle number 13 - 1st and 2nd = 11.8 inches
 2nd and 3rd = 23 1/2 inches
 3rd and 4th = 11.2 inches
 4th and 5th = 24.8 inches

property taxes on selected vehicles, 1968 registration year

Tractor-semitrailer combinations								Tractor-semitrailer and full trailer			Truck-full trailer	
No. 9 (2-S2) (gasoline)		No. 10 (2-S2) (diesel)		No. 11 (2-S2) (diesel)		No. 12 (3-S2) (diesel)		No. 13 (2-S1-2) (diesel)			No. 14 (3-2) (diesel)	
Tractor-truck	Semi-trailer	Tractor-truck	Semi-trailer	Tractor-truck	Semi-trailer	Tractor-truck	Semi-trailer	Tractor-truck	Semi-trailer	Full trailer	Truck	Full trailer
Tractor	Van, 40-ft.	Tractor	Van, 40-ft.	Tractor	Van, 40-ft.	Tractor	Van, 40-ft.	Tractor	Van, 27-ft.	Van, 27-ft.	Tank	Tank, 23-ft.
\$8,855	\$5,400	\$14,275	\$5,670	\$14,275	\$5,940	\$17,810	\$5,940	\$15,500	\$4,300	\$5,500	\$24,500	\$8,250
64.80	.....	60.00	.....	60.00	.....	43.45	.....	72.50	.....	.....	72.60	.....
234	.....	211	.....	211	.....	238	.....	250	.....	.....	335	.....
.....
8,865	.....	10,270	.....	10,270	.....	12,717	.....	10,850	.....	.....	13,375	.....
9,175	10,200	10,680	10,300	10,680	10,500	13,100	10,500	11,570	7,000	9,700	15,375	6,850
15,825	19,800	13,320	20,700	19,320	21,500	26,900	21,500	12,430	11,000	20,300	24,625	29,150
25,000	30,000	24,000	31,000	30,000	32,000	40,000	32,000	24,000	18,000	30,000	40,000	36,000
55,000	.....	55,000	.....	62,000	.....	72,000	.....	72,000	.....	.....	76,000	.....
156	.....	147	.....	147	.....	150	.....	1/	1/	1/	1/	1/
.....	48 3/8	.....	48 3/8	.....	48 3/8	48 7/8	48 3/8	.....	.....	.....	63.75	.....
50.6	.....	51	.....	51	.....	50.8	.....	65	.....	.....	.....	.....
10.00x20	10.00x20	10.00x20	10.00x20	10.00x20	10.00x20	10.00x20	10.00x20	10.00x20	10.00x20	10.00x20	11.00x22.5	11.00x22.5
12	12	12	12	12	12	12	12	12	12	12	12	12
Single	.....	Single	.....	Single	.....	Single	.....	Single	.....	Dual	Single	Dual
Dual	Dual-tandem	Dual	Dual-tandem	Dual	Dual-tandem	Dual-tandem	Dual-tandem	Dual	Dual	Dual	Dual-tandem	Dual
.....
50,000	.....	50,000	.....	70,000	.....	70,000	.....	70,000	.....	.....	70,000	.....
60,000	.....	60,000	.....	70,000	.....	70,000	.....	70,000	.....	.....	70,000	.....
.....
4.0	.....	5.5	.....	5.1	.....	4.9	.....	4.9	.....	.....	4.1	.....
4.0	.....	5.5	.....	5.1	.....	4.9	.....	4.9	.....	.....	4.1	.....
.....
12,500	.....	9,091	.....	13,725	.....	14,286	.....	14,286	.....	.....	17,073	.....
15,000	.....	10,909	.....	13,725	.....	14,286	.....	14,286	.....	.....	17,073	.....
694,200	.....	663,000	.....	1,001,000	.....	1,185,800	.....	1,186,500	.....	.....	1,035,160	.....
42,530	.....	43,093	.....	49,760	.....	58,500	.....	62,160	.....	.....	51,800	.....
\$52,065	.....	\$49,725	.....	\$75,075	.....	\$88,935	.....	\$88,988	.....	.....	\$41,400	.....

Vehicle number 14 - 1st and 2nd - 21 1/2 inches
 2nd and 3rd - 50 inches (tandem axle)
 3rd and 4th - 199 1/2 inches
 4th and 5th - 216 inches

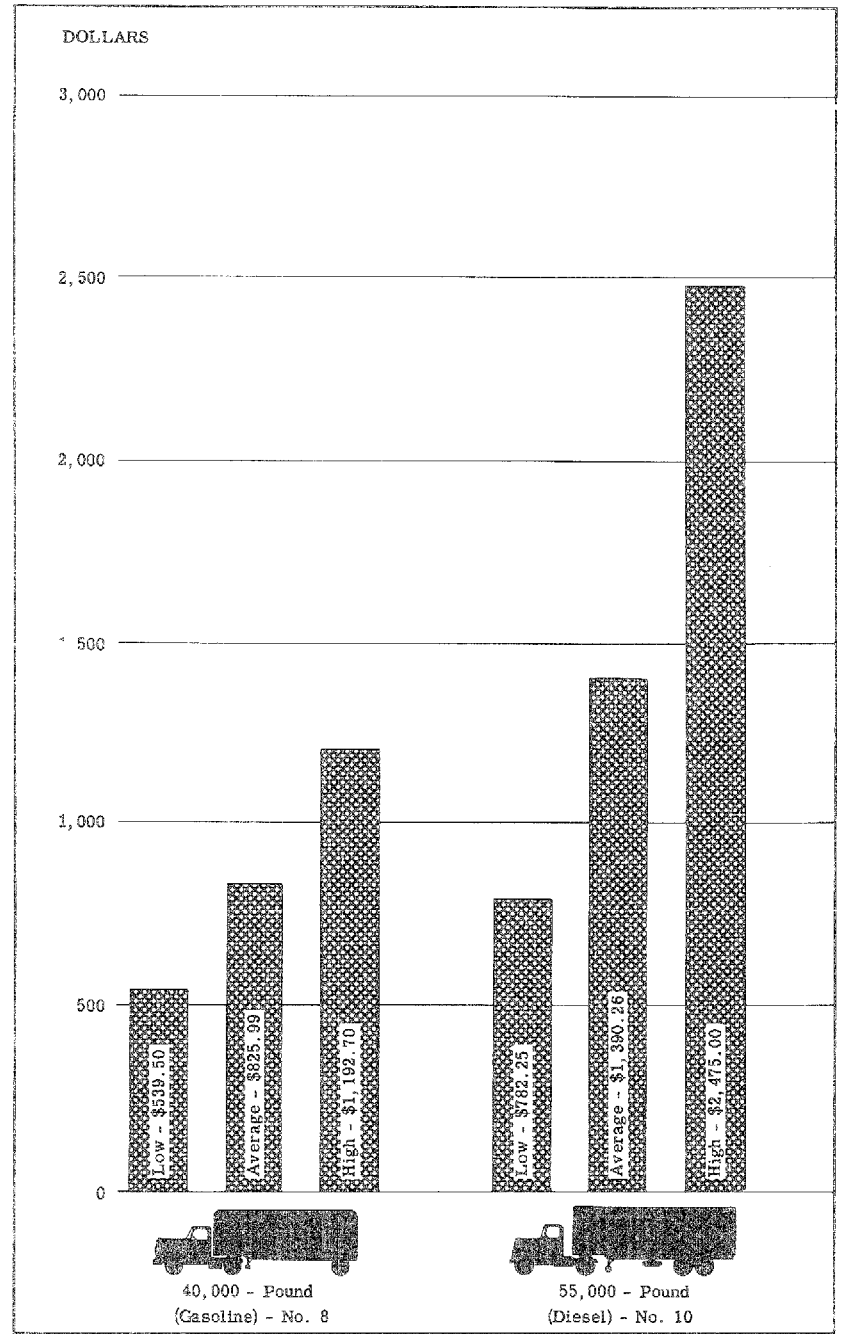
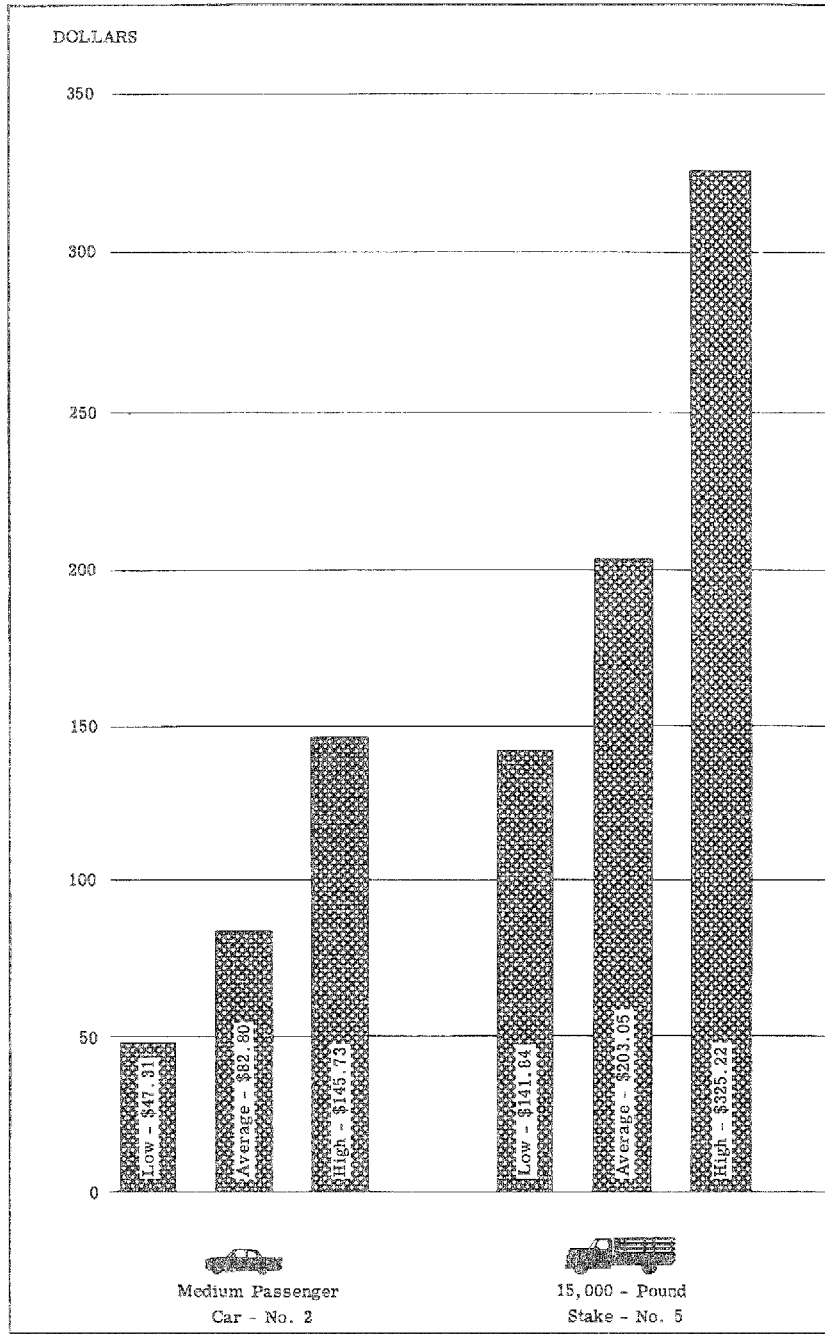


Figure 9. - Annual rates of low, high, and average road-user and personal-property taxes on selected vehicles in private use.

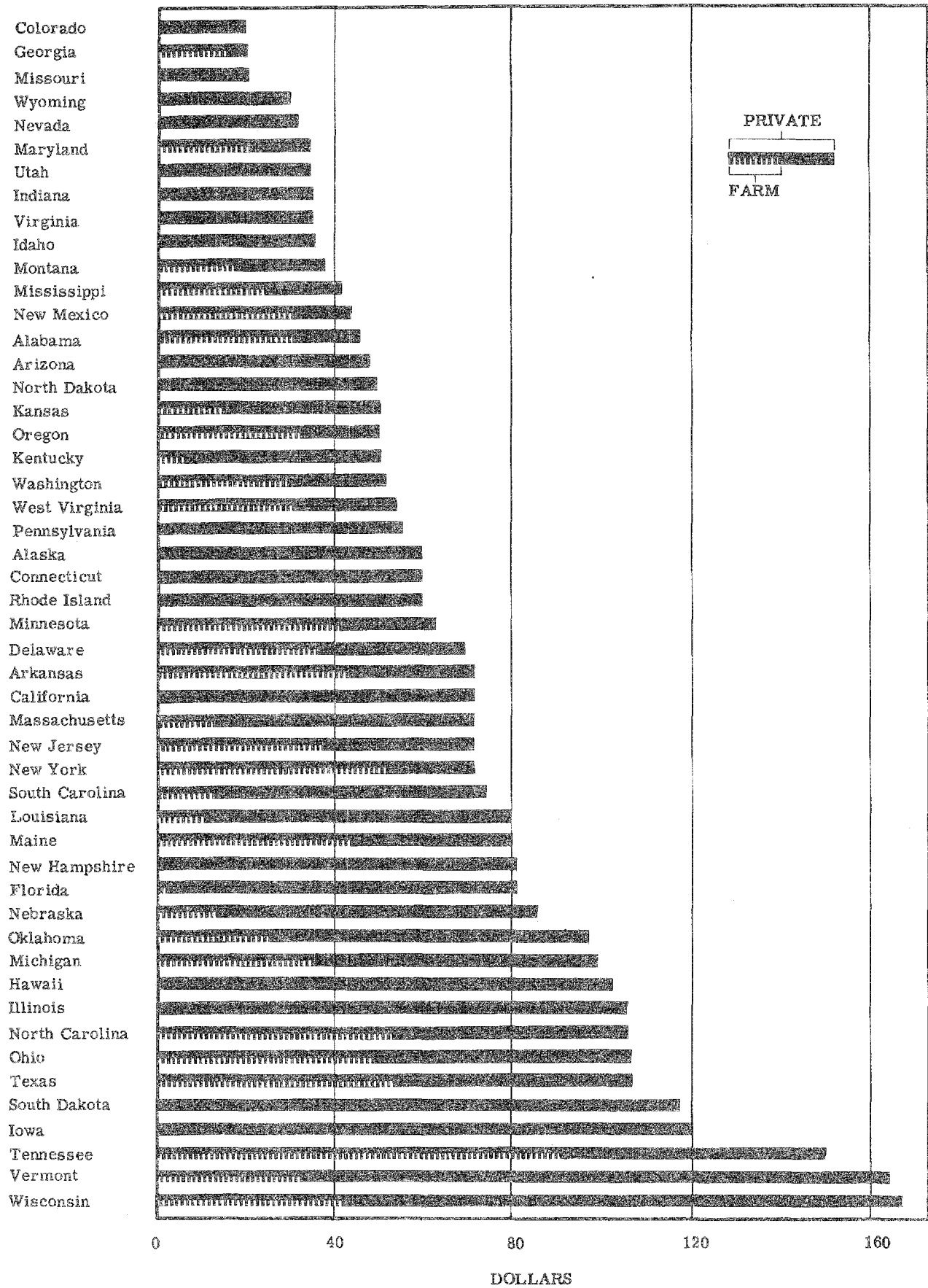


Figure 10. - Comparison of private use and farm service registration fees on a 15,000-pound stake truck (No. 5).

Table 3.—Average, low, and high road-user and personal-property taxes on selected motor vehicles¹

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)	\$14.08	\$22.23	\$36.31	\$15.94	\$52.25	\$3.00	\$16.65	\$25.15	(\$5.00)	\$26.31	\$35.60	\$29.97	\$65.57	\$60.20	\$94.51
Mediumweight (No. 2)	18.55	42.26	60.81	21.99	82.80	3.00	31.65	43.48	(5.00)	47.31	42.60	56.97	99.57	83.42	145.73
Heavy (No. 3)	26.84	52.48	79.32	48.63	127.95	3.00	39.30	52.66	(8.00)	58.02	81.60	70.74	152.34	179.74	268.76
Pickup (No. 4):															
Farm	17.85	32.02	49.87	14.83	64.70	2.00	24.00	32.50	(2.00)	36.60	5.00	43.20	88.95	60.50	114.10
Private	23.05	50.07	73.12	18.30	91.42	7.00	37.50	52.50	(5.00)	62.50	59.00	37.50	118.25	68.80	140.30
Stake truck (No. 5):															
Farm	44.22	37.09	81.31	23.46	104.77	2.00	27.80	40.92	(2.00)	42.92	120.25	50.04	159.17	119.96	194.52
Private	79.78	94.27	174.05	29.00	203.05	20.00	70.60	90.60	(15.00)	141.84	240.50	127.06	325.22	119.96	325.22
Contract	109.94	157.10	267.04	28.78	295.82	35.00	117.65	177.18	(15.00)	214.71	322.05	211.77	486.76	119.96	526.31
Van (No. 6):															
Private	120.86	133.53	254.39	46.21	300.60	30.00	100.00	160.00	(20.00)	215.50	318.00	180.00	438.00	181.58	453.12
Contract	161.23	222.53	383.76	46.09	429.85	55.00	166.65	251.65	(20.00)	303.15	472.01	299.97	650.01	181.58	705.32
Dump, diesel (No. 7):															
Private	362.24	303.89	666.13	162.51	828.64	100.00	227.25	327.25	(50.00)	513.70	928.00	454.50	1,246.15	580.00	1,328.37
Three-axle combination, gasoline (No. 8):															
Private	335.38	405.29	740.67	85.32	825.99	110.00	300.00	500.00	(45.00)	539.50	755.00	540.00	1,175.00	336.32	1,192.70
Contract	420.03	540.39	960.42	84.43	1,044.85	116.00	400.00	671.50	(45.00)	671.50	970.00	720.00	1,530.00	336.32	1,530.00
Four-axle combination, gasoline (No. 9):															
Private	547.91	844.36	1,392.27	130.74	1,523.01	120.00	625.00	928.63	(55.00)	928.63	1,725.00	1,125.00	2,600.00	507.40	2,600.00
Contract	678.41	1,013.23	1,691.64	129.41	1,821.05	170.00	750.00	1,092.63	(55.00)	1,092.63	2,040.00	1,350.00	3,090.00	507.40	3,090.00
Four-axle combination, diesel (No. 10):															
Private	593.70	607.85	1,201.55	188.71	1,390.26	120.00	454.55	782.25	(55.00)	782.25	2,475.00	909.10	2,475.00	731.00	2,475.00
Contract	727.15	729.41	1,456.56	186.56	1,643.12	170.00	545.45	912.15	(55.00)	912.15	2,940.00	1,090.90	2,940.00	731.00	2,940.00
Five-axle combination, diesel (No. 11):															
Private	771.63	934.60	1,706.23	207.06	1,913.29	170.00	686.25	1,038.03	(55.00)	1,038.03	3,670.00	1,400.00	3,670.00	744.50	3,772.62
Contract	902.65	934.60	1,837.25	204.38	2,041.63	235.00	686.25	1,080.03	(55.00)	1,080.03	3,670.00	1,400.00	3,670.00	744.50	3,772.62
Five-axle combination, diesel (No. 12):															
Private	877.95	939.23	1,817.18	219.64	2,036.82	170.00	714.30	1,081.30	(55.00)	1,081.30	4,040.00	1,428.60	4,040.00	752.50	4,200.06
Contract	1,030.81	939.23	1,970.04	217.20	2,187.24	235.00	714.30	1,129.30	(55.00)	1,129.30	4,040.00	1,428.60	4,040.00	752.50	4,200.06
Five-axle combination, diesel (No. 13):															
Private	1,181.94	897.53	2,079.47	196.06	2,275.53	252.00	714.30	1,157.85	(80.00)	1,157.85	4,037.50	1,285.74	4,053.72	575.93	4,357.32
Contract	1,389.51	897.53	2,287.04	189.96	2,477.00	255.00	714.30	1,211.85	(80.00)	1,211.85	4,037.50	1,285.74	4,053.72	575.93	4,357.32
Five-axle combination, diesel (No. 14):															
Private	1,296.69	1,036.58	2,333.27	167.21	2,500.48	170.00	853.65	1,200.03	(270.00)	1,200.03	4,155.00	1,536.57	4,155.00	744.54	4,155.00
Contract	1,500.35	1,036.58	2,536.93	167.21	2,704.14	235.00	853.65	1,250.03	(270.00)	1,250.03	4,155.00	1,536.57	4,155.00	744.54	4,155.00

1/ In 22 States and the District of Columbia, personal-property taxes are not imposed. In three States diesel fuel is not taxed directly. The fees in parentheses are the lowest for the States which impose a personal-property tax.

ROAD-USER TAXES

Historically, road-user taxes have been divided by most authorities into three major groups, the most important consists 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 (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. The classification and treatment of mileage taxes is something of a problem. Such taxes have come to be known as "third structure" taxes, a term that is disliked by some authorities on highway finance, but nevertheless one that is being used widely.

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

Another example of borderline classification is the special registration fee charged for diesel-powered vehicles. An argument can be made for classification of these additional fees as fuel taxes, but they have not been so classed in this study. The important consideration is the overall fairness of the State's tax system, and this must be measured, finally, by the total taxes collected on the vehicles. Although the methods of accounting for, and reporting, tax liabilities sometimes impose additional costs not reflected in the tax payments, no effort was made in this study

to determine the amounts or effects of any such costs. Although the effects of the historical development are still present in the tax structures of many States, the tendency to impose taxes on for-hire carriers that are not imposed on private carriers, or to levy higher rates on carriers, seems to have diminished.

In recent years, mileage taxes have been imposed in Colorado, New York, Ohio, and Oregon in avowed attempts to obtain revenues based almost entirely on the vehicles and their use and to make little, if any, distinction between operation of a transportation service for profit 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. The fact that nearly half of the States are applying some sort of mileage taxes demonstrates the interest connected with this phase of motor-vehicle taxation.

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

Although tolls collected are, in effect, another form of mileage tax, they are omitted from this study. Tolls have played an important part in financing a

few of the principal routes of interstate traffic, but their effects are largely concentrated in the eastern half of the United States; and the use of toll roads varies so greatly among different regions, users, and different classes of vehicles, that the application of acceptable factors for general estimates and comparisons is impossible within the scope of this study. Furthermore, the use of toll routes (and the payment of tolls) is optional rather than mandatory.

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

Care should be taken when comparing the carrier taxes of the several States. Many of the States have special registration classes for vehicles used in contract (for-hire) service. Most of the fees in the special registration classes are substantially greater than the registration fees for vehicles in private (not for-hire) service. Although the difference is technically classed as a part of the registration fee, it is in reality a special carrier fee. There is, of course, the justifying factor that vehicles in carrier service usually operate

for a much greater mileage than those in private service, thus reducing the per-mile cost of their registration fees.

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

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

PROPERTY TAXES

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

Figure 4 shows the States in which State or local property taxes are levied and the States in which registration fees are in lieu of ad valorem or property taxes. In this connection, the registration fees of many States are based, at least in part, on the age or valuation of the vehicle. Louisiana permits a local property tax to be levied in addition to the registration fee, but the application of such levies is not general in the State. The relation of property taxes to registration fees and total taxes on motor vehicles is shown in tables 4-16.

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

For a mediumweight car (No. 2) the registration fee in Pennsylvania is \$10, \$4 greater than the \$6 fee levied on the same type of vehicle by Massachusetts. In Pennsylvania, however, the flat registration fee of \$10 applicable to all automobiles is in lieu of all other ad valorem taxes, whereas in Massachusetts vehicles are subject to property taxes in addition to registration fees. The addition of the \$69.67 Boston property tax to the \$6 registration fee in Massachusetts makes a total of \$75.67, nearly

eight 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 is \$41.84, a larger fee than for any other State, but Oklahoma local governments levy no property tax on automobiles. Ten other States impose a registration fee of \$25 or more on the mediumweight automobile cited in this study, but in only three of them are property taxes also levied on the vehicles. In Missouri, automobiles are registered according to their taxable horsepower. In New Hampshire a 1965 State law instituted a Municipal Permit on motor vehicles as a prerequisite for State registration. Although it is not called a personal property tax, the fee is charged on an ad valorem basis.

Relative Importance of Property Taxes

An excellent illustration of the relative importance of property taxes as a part of the total tax burden on the automobile owner is given in table 4. Massachusetts, which has a property tax on motor vehicles, ranks 4th highest among the States in total taxes on the mediumweight automobile but drops to 44th place when a comparison is made after property taxes have been excluded. Iowa and Oklahoma have no property taxes and rank 24th and 26th respectively in total taxes on this vehicle, but rise to 3rd and 4th places respectively when property taxes are excluded. These are only a few of the many significant comparisons that can be made from the tables.

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

The property taxes that are given in the tables, except for the farm vehicles, include all such taxes levied by the State, county, city, or other local government unit in which the vehicle is domiciled, and these are the taxes that would be imposed on the vehicles in the capital city of the State. The property taxes given for farm vehicles include State, county, and district, or other property taxes that would be collected in a typical, rural agricultural community in the State. In a few States where uniform statewide property valuation and State rates

were in effect in all jurisdictions there is no difference between property taxes on farm vehicles and vehicles registered in the State capital.

In two States—California and Washington—property taxes on motor vehicles have been replaced by “in lieu” taxes. These taxes have many characteris-

tics of property taxes but, as neither the levies nor the distribution of their proceeds are directly related to the jurisdiction in which they are collected, they have been classified as road-user imposts. In both of these States, the State courts have ruled that the in lieu taxes are not property taxes.

TYPES OF SERVICE

Most States levy distinctly different tax rates 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. 8-14) in contract carrier service. Vehicles in private operation are those used solely by the vehicle owner for his transportation or for carrying his own goods with no direct transportation charge.

Contract carriers are those employed in hauling goods for others with a direct transportation charge, at times and to destinations required by the jobs for which they are hired. 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 this study because of the more complex tax schedules and forms of regulation, and because their operation is predominantly in interstate commerce.

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 different forms is in effect in 32 States. Farm vehicles registered, by some States at a nominal charge imposed as the sole registration fee and license, for restricted operation on or in the immediate vicinity of the farm have not been included in this study.

Farm Service

Provision for registration of farm trucks at a reduction of as much as half of the regular fee for private trucks is common but, as shown in tables 5 and 6, some States do not allow such large reductions and some allow considerably more. The registration fee reductions for farm vehicles vary not only among

the States but also vary somewhat for vehicles of different capacities; this can be seen from a comparison of figures 7 and 8. Many farm trucks are in the lighter weight groups, and what may at first glance appear to be relatively minor concessions in the form of reduced registration fees can in fact be of major importance from a revenue standpoint, particularly in predominantly agricultural States. In 6 States as indicated in figure 8, the 15,000-pound stake truck (No. 5), if classified as a farm truck is allowed a reduction of more than 75 percent in registration fee; in 11 States the reduction is from 50 to 75 percent; and in 13 States the reduction is less than 50 percent.

A comparison of the regular and farm registration fees in each State for vehicle No. 5 is shown in figure 10. In Nebraska, the regular registration fee for this vehicle is \$86.00, but a farmer can register the same truck for \$13.00. Larger 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 gross weight can be registered for \$4.50, but a \$133 registration fee is required for a 22,000-pound vehicle in private use. In 1966, 51 percent of Nebraska's and 38 percent of Kentucky's trucks were registered at reduced farm rates. Similar situations existed in other States, but most of the reductions were not as large.

In 1966, all 32 States having farm registration classifications reported farm truck registrations separately. In two of these States, farm trucks constituted more than half of all trucks registered, and farm trucks exceeded 30 percent of all trucks in eleven States. When 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 large on a cents-per-mile basis as they might appear from the comparisons shown in tables 5 and 6, and in figures 7 and 8.

ADMINISTRATION AND APPLICATION

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

The payment of motor-fuel taxes is another item that merits close examination. Most persons familiar with the subject agree that some gasoline used on the highways escapes taxation (through refund), and that the amounts undoubtedly 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. During 1966, two States refunded or exempted more than 25 percent of the tax on motor fuel used. In three additional States the refunds and exemptions accounted for between 15 and 25 percent of the tax. In five other States, claims for nonhighway use of fuel represented from 10 to 15 percent of all motor fuel used. Experience of this kind undoubtedly has been an influence on some State legislatures that have tended to levy larger-than-average ownership taxes (registration fees, sales taxes, and associated fees) rather than taxes on vehicle use (gasoline taxes).

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

SUMMARY OF COMPARISONS

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

Vehicle No. 1, very light passenger car (table 4, figures 11 and 12).—Registration fees for the very light passenger car range from \$3 to \$32, and total road-user taxes (excluding property taxes) range from \$25 to \$66. As this vehicle is 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 the year, or about 6½ cents a week.

Eleven States have property taxes that alone equal or exceed the \$25 total of the road-user taxes paid in the State ranking lowest. The property tax shown is for the State's capital city, however, and undoubtedly it usually exceeds the average for the State. In more than half of the States, the highway-user taxes on vehicle No. 1 fall between \$25 and \$34. Even so, the States in this tax group are fairly evenly distributed throughout the United States, and no major geographical concentrations are apparent in any tax class interval.

Vehicle No. 2, mediumweight passenger car (table 4, figures 13 and 14).—The vehicles represented by this passenger car account for the vast majority of all automobiles. As automobiles outnumber trucks and buses by about five to one, this group of automobiles alone accounts for substantially more revenue in road-user taxes than all trucks and buses combined. Differences between the road-user taxes on very light and mediumweight automobiles are not great. The registration fees for vehicle No. 2 range from \$3 to \$42. In about one-third of the

States the total road-user taxes (excluding property taxes) on the mediumweight automobile are less than \$52 per year or \$1 per week. In the State imposing the highest road-user taxes on this vehicle, the annual amount paid is \$100.

Vehicle No. 3, heavy passenger car (table 4, figures 15 and 16).—The registration fee for this vehicle ranges from \$3 to \$80, and averages \$24. In 5 States, the registration fee is \$50 or more, and in another 14 States is \$25 to \$50. In nearly every State that levies a property tax on this vehicle the annual registration fee is relatively low, but the total cost to the owner, because of the property tax, is substantially more.

Unlike vehicles Nos. 1 and 2, there is no well-defined modal road-user "total tax" class for the heavy passenger car. Even when property taxes are added, no significant pattern of tax application is shown by the distribution of States among the tax classes, either numerically or geographically.

Vehicle No. 4, pickup truck (table 5, figures 17 and 19).—The registration fees for the pickup truck in private use are generally higher than those for passenger cars. The national average registration fee for this vehicle in private use is \$21 compared with \$17 for the mediumweight passenger car. However, large numbers of pickup trucks are registered at reduced farm rates. The lowest registration fee for the pickup truck in unlimited operation in any State is \$2, and this rate applies to farm service only. In only six States are 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 is \$59 compared to \$30 for a mediumweight automobile in the same State. Although the total taxes on each pickup truck are relatively small as compared with taxes on heavier vehicles, the large number of pickup trucks makes this an extremely important category as a source of revenue.

Vehicle No. 5, 15,000-pound stake truck (table 6, figures 18 and 20).—The registration fees for vehicles in the 15,000-pound group are substantially higher in some States than the fees charged on automobiles and pickup trucks. In 1968, the stake truck could be registered in only three States for fees of \$25 or less. At the other end of the scale, the registration fee for this vehicle is about \$165 in

two States and exceeds \$100 in eight other States. Here again the farm vehicle rates offer substantial fee reductions in many States, including the two having the highest registration rates.

In contrast to the heavier trucks, many vehicles are registered in the approximate weight range represented by this 15,000-pound unit (the group commonly classed a 1½-ton manufacturer's rated capacity). The median of road-user taxes for this vehicle (\$163.78) falls in the \$160 and over tax grouping in figure 20. More than half of the States are in this group.

Vehicle No. 6, 20,000-pound van truck (table 7, figures 21 and 23).—The average registration fee for the 20,000-pound van truck in private service is \$103; the lowest fee is \$19, and the highest, \$291. The \$19 fee is accompanied by both a property tax and a mileage tax, but the \$291 fee is not supplemented by either of these other taxes. Other road-user taxes—those not included in the motor-fuel or registration groups—become more in evidence on the vehicles in the 20,000-pound weight group. In eight States, such additional fees on this vehicle in private operation amount to \$35 or more.

Vehicle No. 7, 40,000-pound dump truck (table 8, figures 22 and 24).—The 40,000-pound dump truck, with perhaps minor adjustments of axle spacing, is 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 do not impose mileage taxes is \$100 and there are four States that will register this vehicle for that fee. The highest fee, \$875 is also levied in a State where no mileage tax is levied. The average registration fee for all States is \$285. The registration fees, although important, are of relatively reduced significance on vehicles having 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, figures 25 and 26).—The 40,000-pound combination is typical of a large group of combinations, and although the number of 40,000-pound vehicles is diminishing, it still has many uses. With the tendency of the States to permit increased maximum gross weights larger and more economical vehicles are tending to relegate the 40,000-pound combination to the movement of lightweight cargoes, or to local service, rather than to general over-the-road operations. Vehicle No. 8 is legal in all States. Table 9 shows the road-user and personal property taxes that would be paid on the tractor and semitrailer units separately, when the vehicle is used in private service. In table 10, the taxes on the two units have been combined to permit a comparison

with similar combinations in contract carrier service, and with other combinations.

The average road-user tax payment (excluding property tax) on the 40,000-pound combination in private operation is \$705. The lowest registration fee on this combination is a nominal \$25, but this is accompanied by a substantial mileage tax. The highest registration fee is \$642, but it is accompanied by a below-average gasoline tax and no mileage tax.

As shown in table 9, in only three States is the semitrailer now charged a major part of the total registration fee. In 32 States the major part of the fee is on the tractor truck, and in the remaining States the combination registration fee is shared between the units according to their individual weights. The differences between the taxes on vehicle No. 8 in private operation and the same vehicle in contract service are not discussed in detail here, but the variations in the types and the total amounts of the taxes on the different services are very great in some States. The degrees of difference in road-user taxes between private and for-hire service can be seen by comparing the maps in figure 26. Similar comparisons for vehicles Nos. 9, 10, 11, 12, 13, and 14 can be seen in figures 28, 30, 32, 34, 36, and 38 respectively.

Vehicle No. 9, 55,000-pound, gasoline-powered combination (table 11, figures 27 and 28).—This combination is the largest gasoline-powered vehicle shown, although there are much larger gasoline-powered combinations in use. The average registration fee for this combination is \$387 in private service but in contract service the average registration fee is \$425. In five States the annual total of road-user and property taxes exceeds \$2,000, and in three of these States a major portion of the total fee is composed of mileage taxes.

Vehicle No. 10, 55,000-pound, diesel-powered combination (table 12, figures 29 and 30).—The 55,000-pound, diesel-powered combination when empty is somewhat heavier than the 55,000-pound, gasoline-powered combination, and thus it carries a correspondingly smaller payload when operated at full capacity. The diesel-powered combination is also somewhat more expensive than the one powered by gasoline and is subject to a higher property-tax rate in many States. Offset against this, however, is the substantial saving in total fuel cost, including the tax. The diesel-powered combination is assumed to save nearly one-third in fuel gallonage. This saving in fuel is highly desirable from almost any standpoint, but the resultant reduction in fuel-tax contributions for the support of highways poses a problem. Ten States impose higher tax rates on diesel fuel in an effort to obtain a tax contribution similar to that obtained from comparable gasoline-powered vehicles. Vermont 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 a comparison of data in tables 11 and 12. For two States, Idaho and Oregon, no diesel fuel tax is shown in tables 12-15. This does not mean that there is no tax charge, but rather that the manner of collection is through a special schedule of mileage taxes that contain an "in lieu" fuel tax portion. No attempt has been made to place the in lieu tax portion in the diesel tax column.

The annual motor-fuel consumption by vehicle No. 10 of 3,500 gallons less than that shown for vehicle No. 9 is the major reason that the average road-user tax is some \$215 less for vehicle No. 10 (figures 28 and 30).

Vehicle No. 11, 62,000-pound, diesel-powered combination (table 13, figures 31 and 32).—The 62,000-pound, diesel-powered combination is legal in all States except West Virginia. The average registration fee for this combination is \$474 in private service and \$515 in contract service.

Since nearly all States permit vehicles of this description to register and operate at weights in excess of 70,000 pounds, there would be relatively few that would be registered at the 62,000-pound specified weight. However, it is this vehicle that generally would be found at this point on the registration scale.

Vehicle No. 12, 72,000-pound, diesel-powered combination (table 14, figures 33 and 34).—With the increase in permissible weight for this vehicle in several States since the 1964 study there are now 47 States in which it can freely operate. New York permits this vehicle on the Thruway but would limit it to 71,000 pounds gross vehicle weight when oper-

ated on the other State highways. Both Virginia and West Virginia would limit it to 70,000 pounds, and the District of Columbia permits it at 66,600 pounds gross vehicle weight.

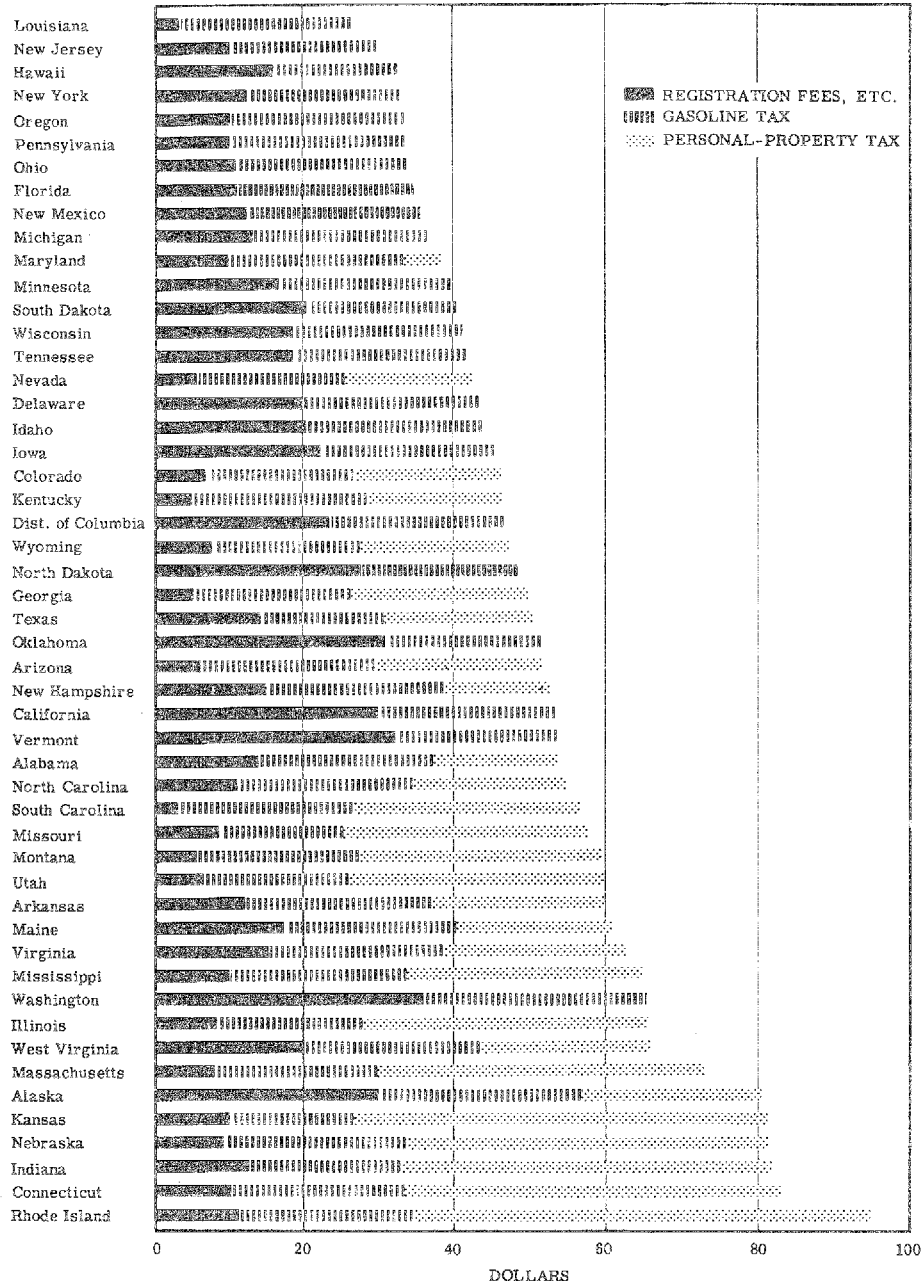
The average registration fee for this combination in private service is \$561, and \$604 in contract for-hire service.

Vehicle No. 13, 72,000-pound, diesel-powered combination (table 15, figures 35 and 36).—This vehicle has the same physical description as vehicle 13 in the 1960 and 1964 studies, except for the specified weight, which has been set at 72,000 pounds rather than the 76,000 pounds that was used in 1964 and 1960. Of the 23 States that now permit this "double bottom" combination, 17 are Western States, three are Central States, and only one, Maryland, is in the east. Alaska and Hawaii also permit vehicle 13. The average registration fee is \$517 for both private operation and contract for-hire service.

Vehicle No. 14, 76,000-pound, diesel-powered combination (table 16, figures 37 and 38).—This tank truck, tank trailer combination, 64 feet long is permitted to operate in only 14 States. The combination was included because it was more representative of those likely to be found at this point on the weight scale than a general freight type vehicle would have been. The data for this vehicle are self-explanatory.

A comparison of the tax costs (excluding property taxes) in cents-per-mile for private use and contract operation under the assumptions used in this study is shown for each of the combinations, Nos. 8-14, in figures 39-42.

STATES RANKED ACCORDING TO TOTAL TAXES



STATES RANKED ACCORDING TO ROAD-USER TAXES

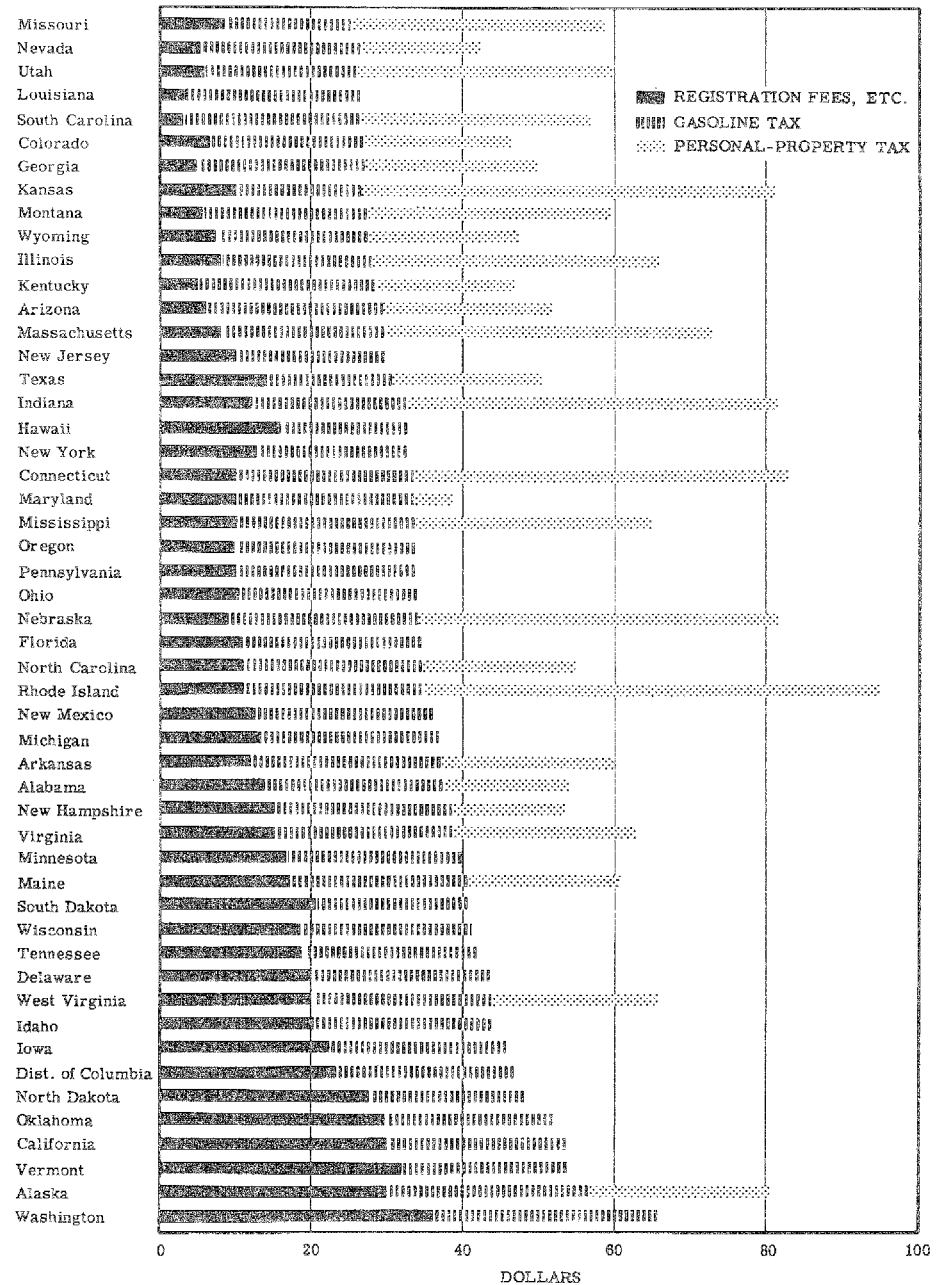


Figure 11. - State road-user and personal-property taxes on a very light passenger car (No. 1).

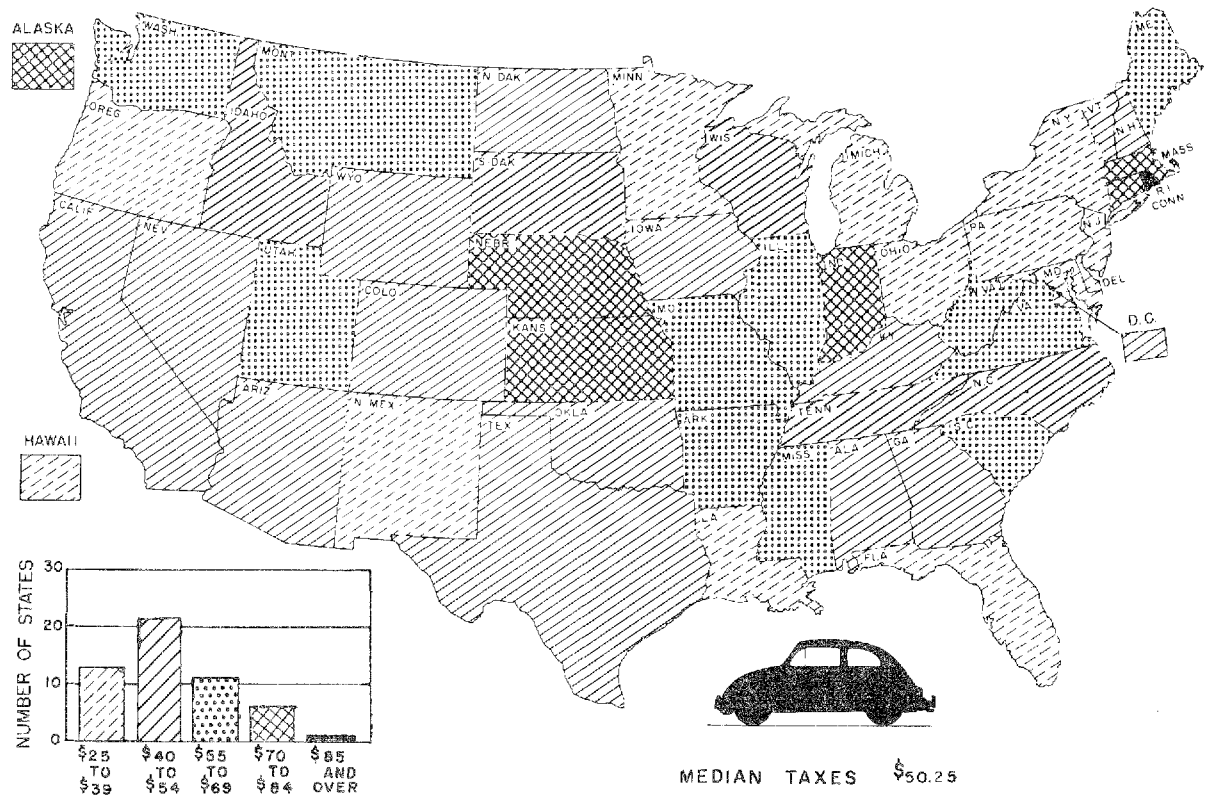
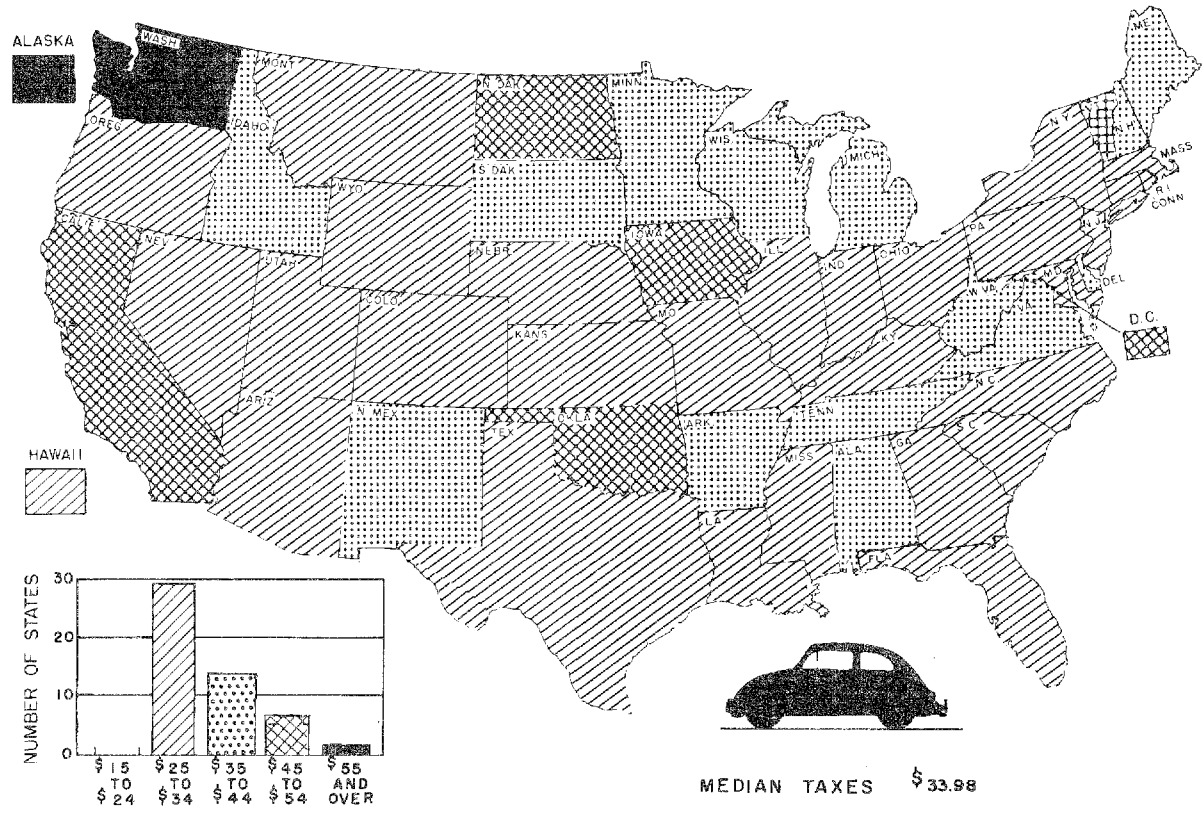
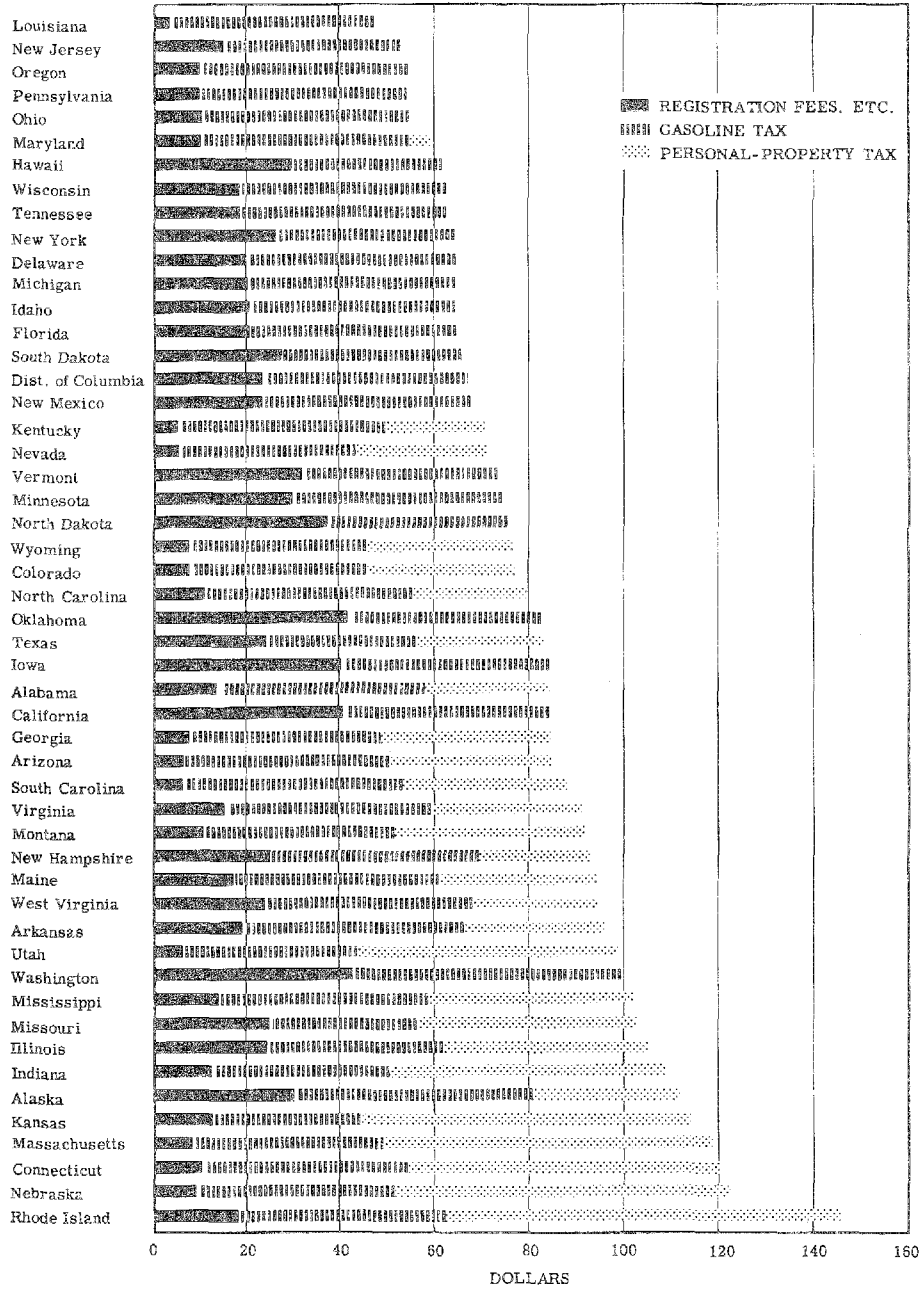


Figure 12.--State road-user and personal-property taxes on a very light passenger car (No.1). State road-user taxes only (top); total taxes (bottom).

STATES RANKED ACCORDING TO TOTAL TAXES



STATES RANKED ACCORDING TO ROAD-USER TAXES

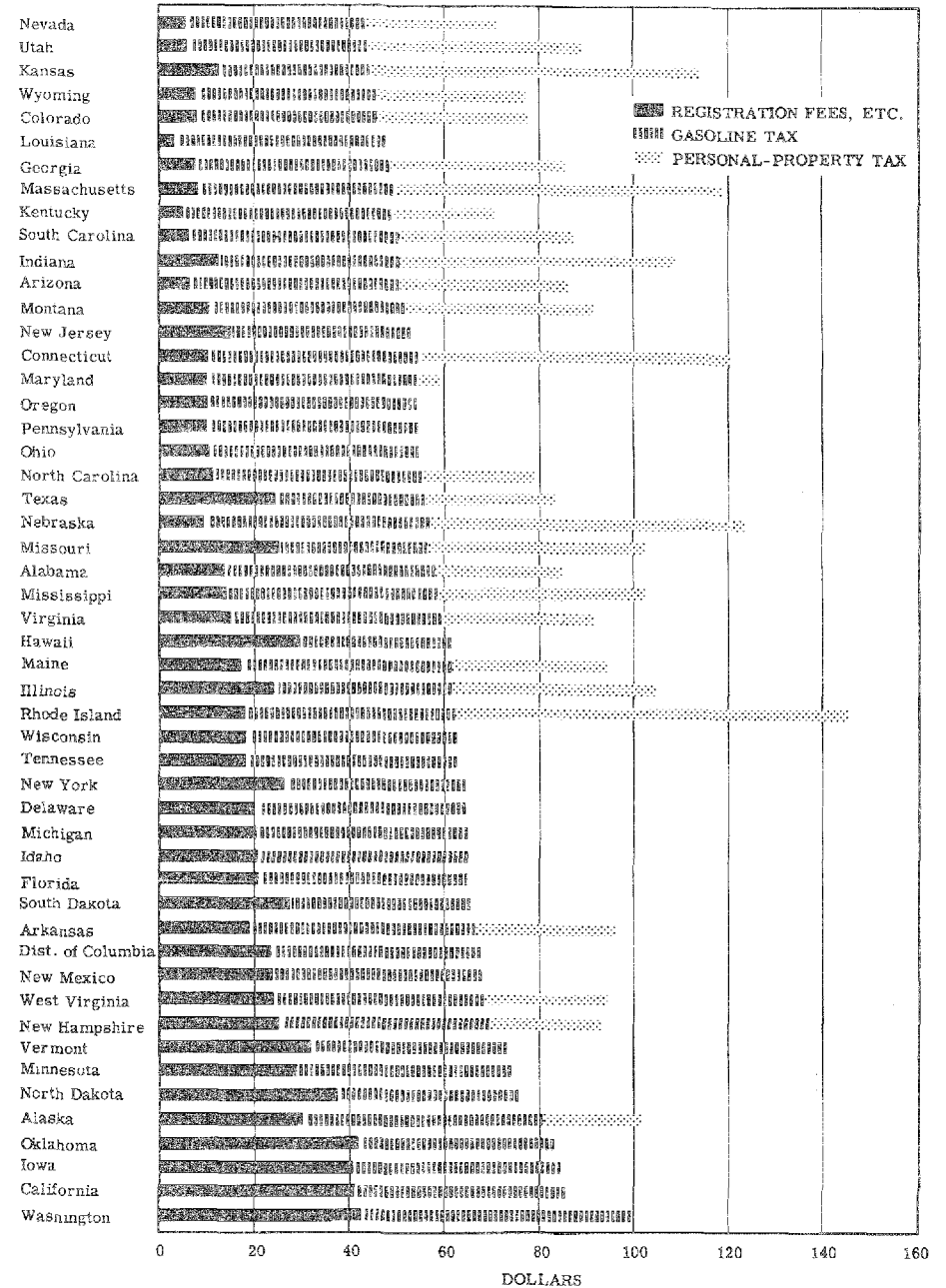


Figure 13. - State road-user and personal-property taxes on a mediumweight passenger car (No. 2).

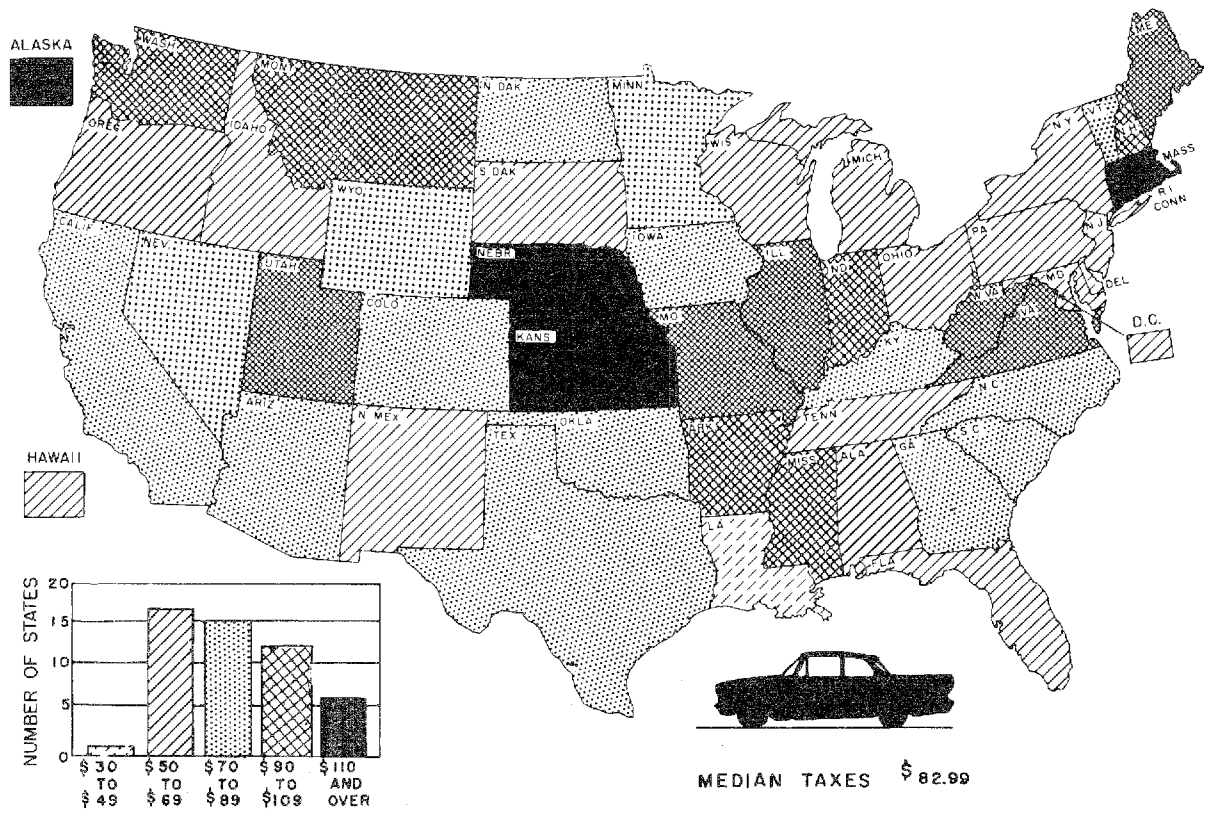
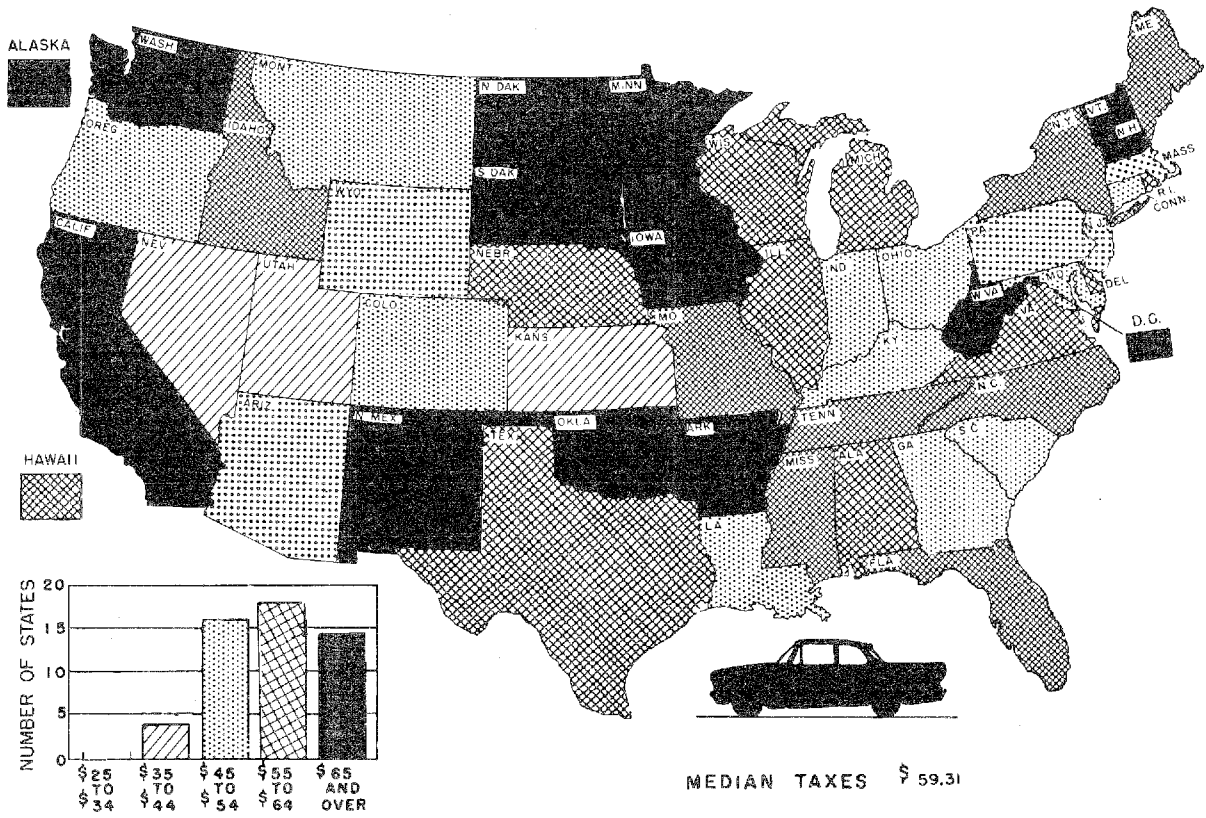
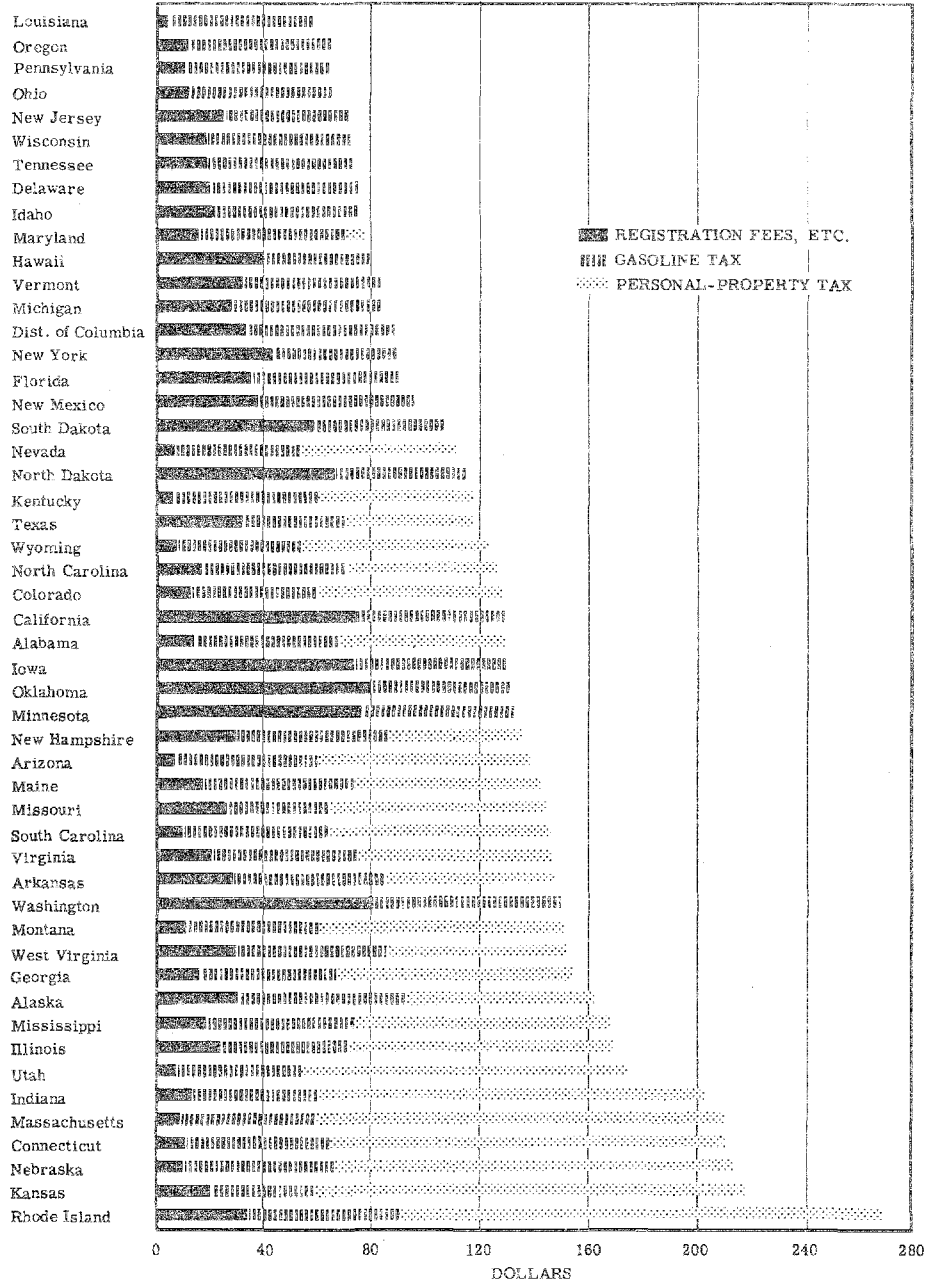


Figure 14.--State road-user and personal-property taxes on a mediumweight passenger car (No. 2). State road-user taxes only (top); total taxes (bottom).

STATES RANKED ACCORDING TO TOTAL TAXES



STATES RANKED ACCORDING TO ROAD-USER TAXES

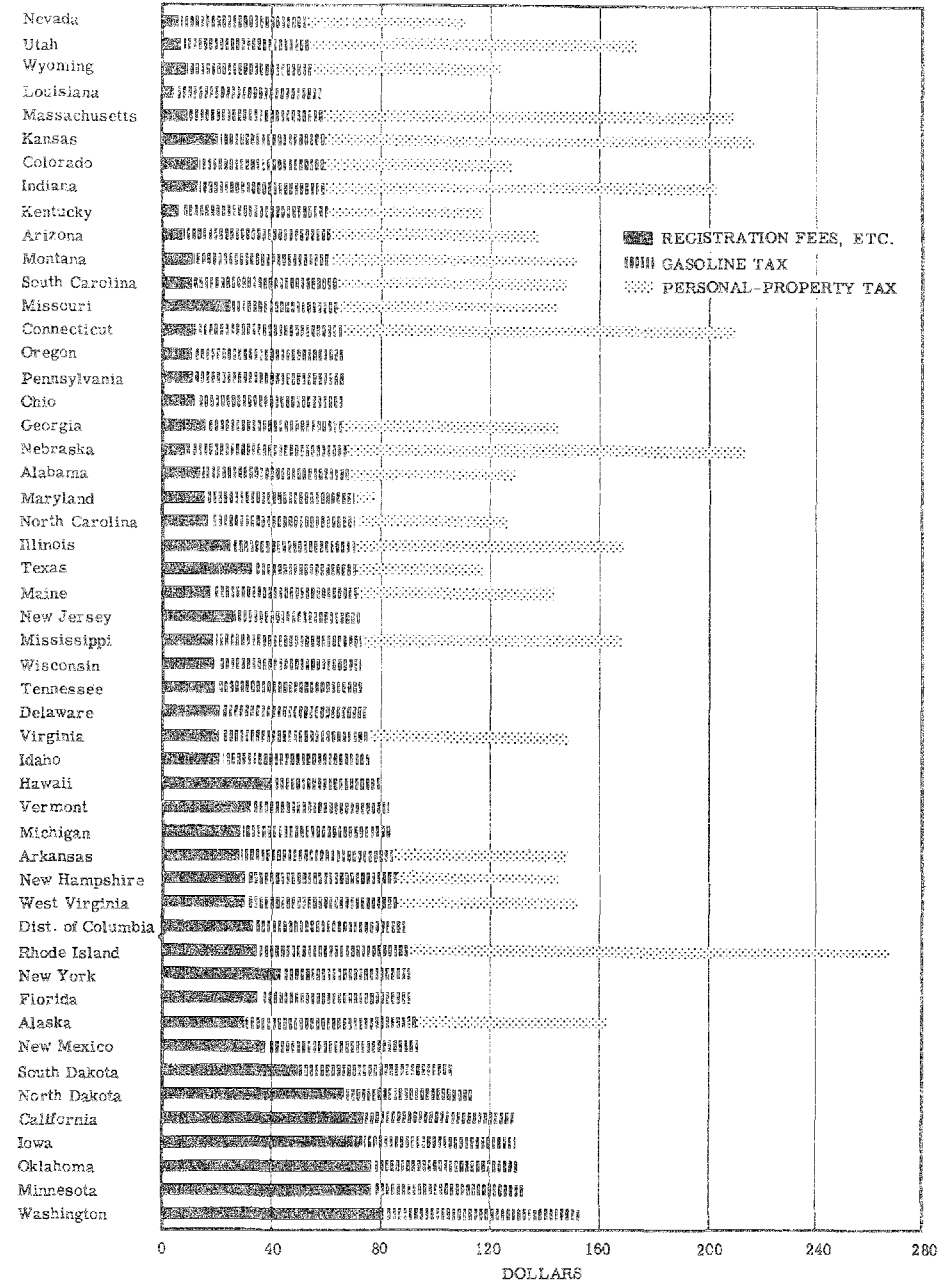


Figure 15. - State road-user and personal-property taxes on a heavyweight passenger car (No. 3).

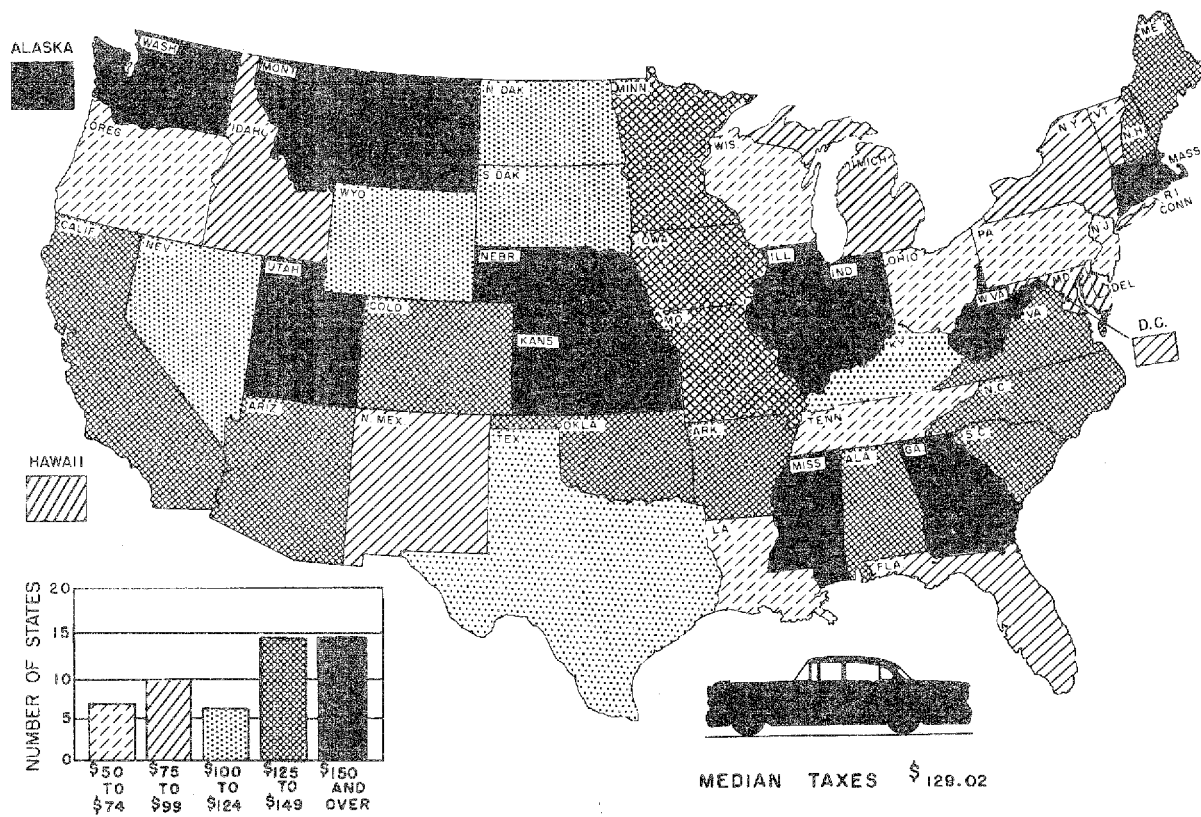
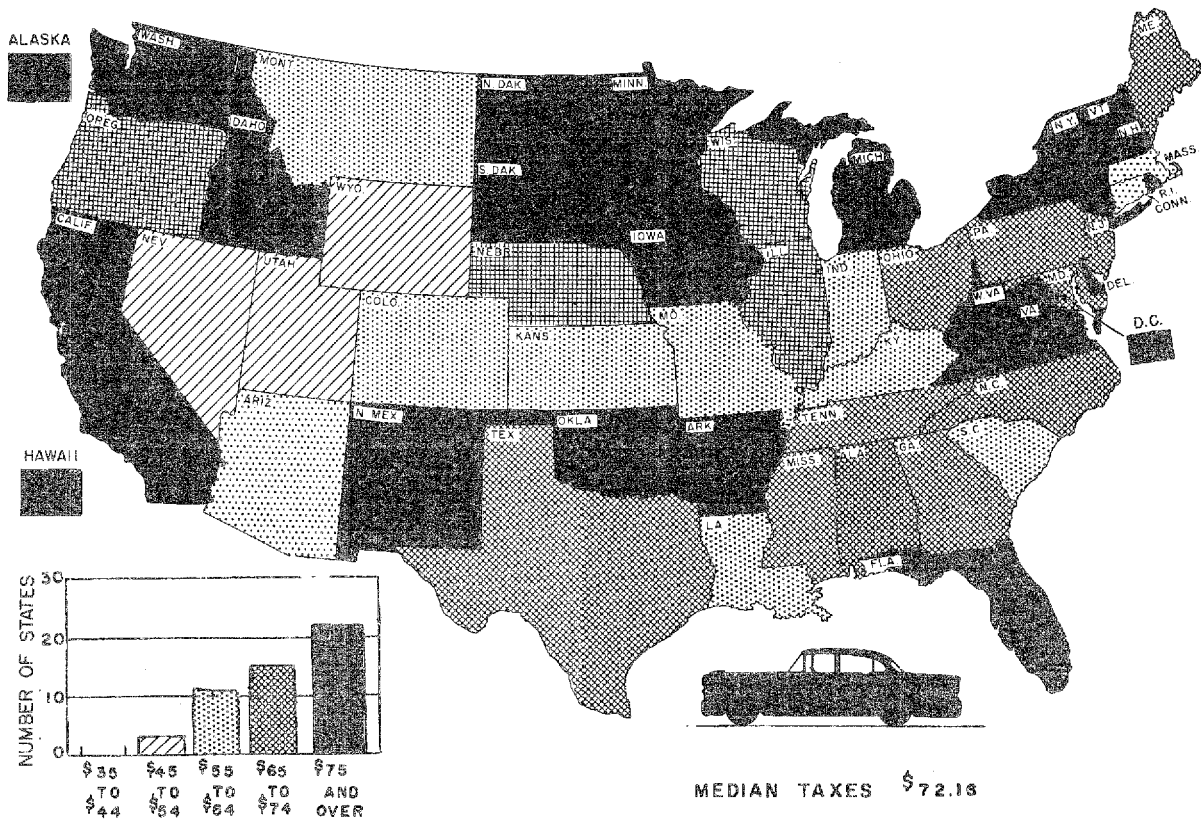
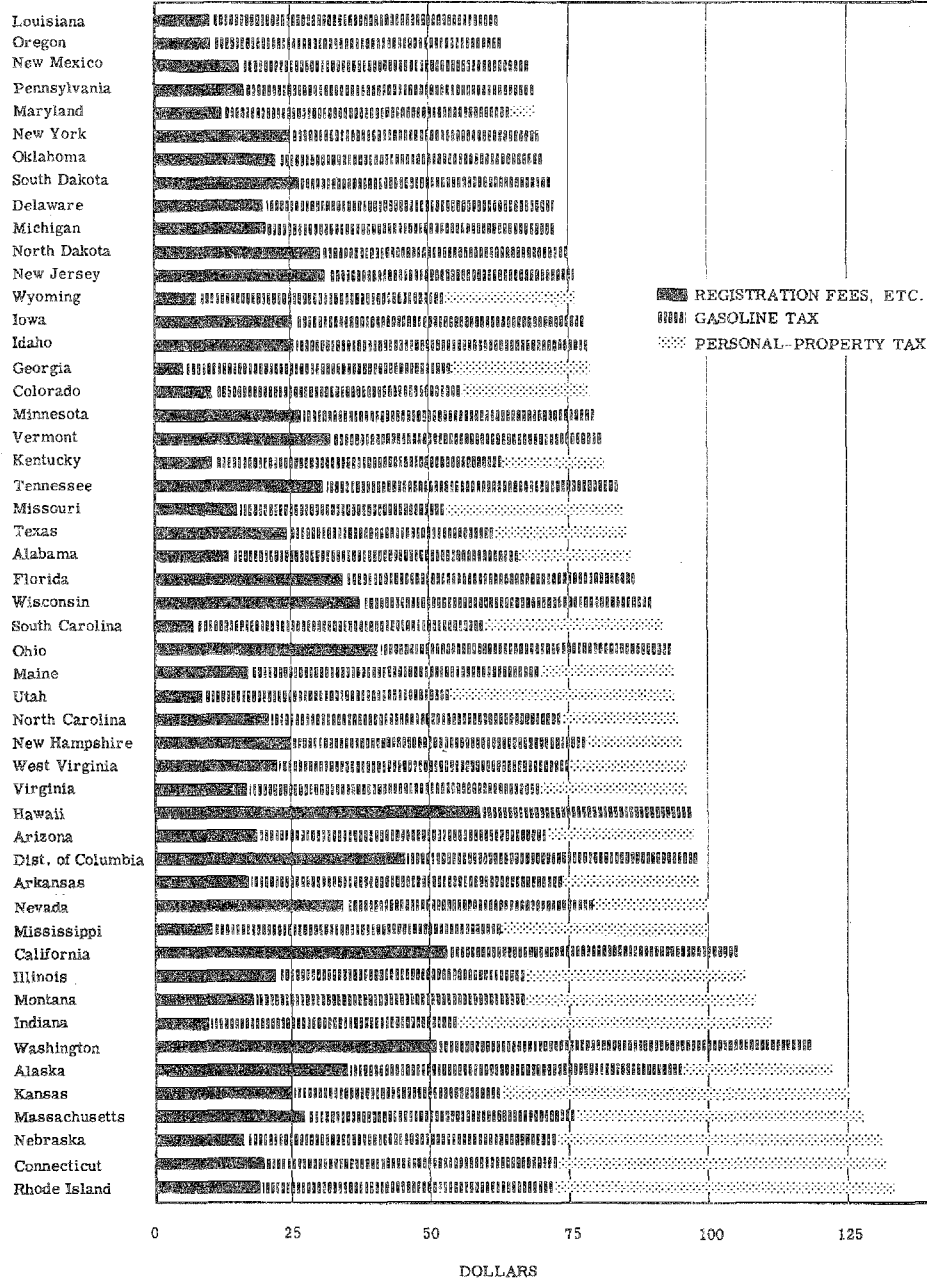


Figure 16.--State road-user and personal-property taxes on a heavy-weight passenger car (No. 3). State road-user taxes only (top); total taxes (bottom).

STATES RANKED ACCORDING TO TOTAL TAXES



STATES RANKED ACCORDING TO ROAD-USER TAXES

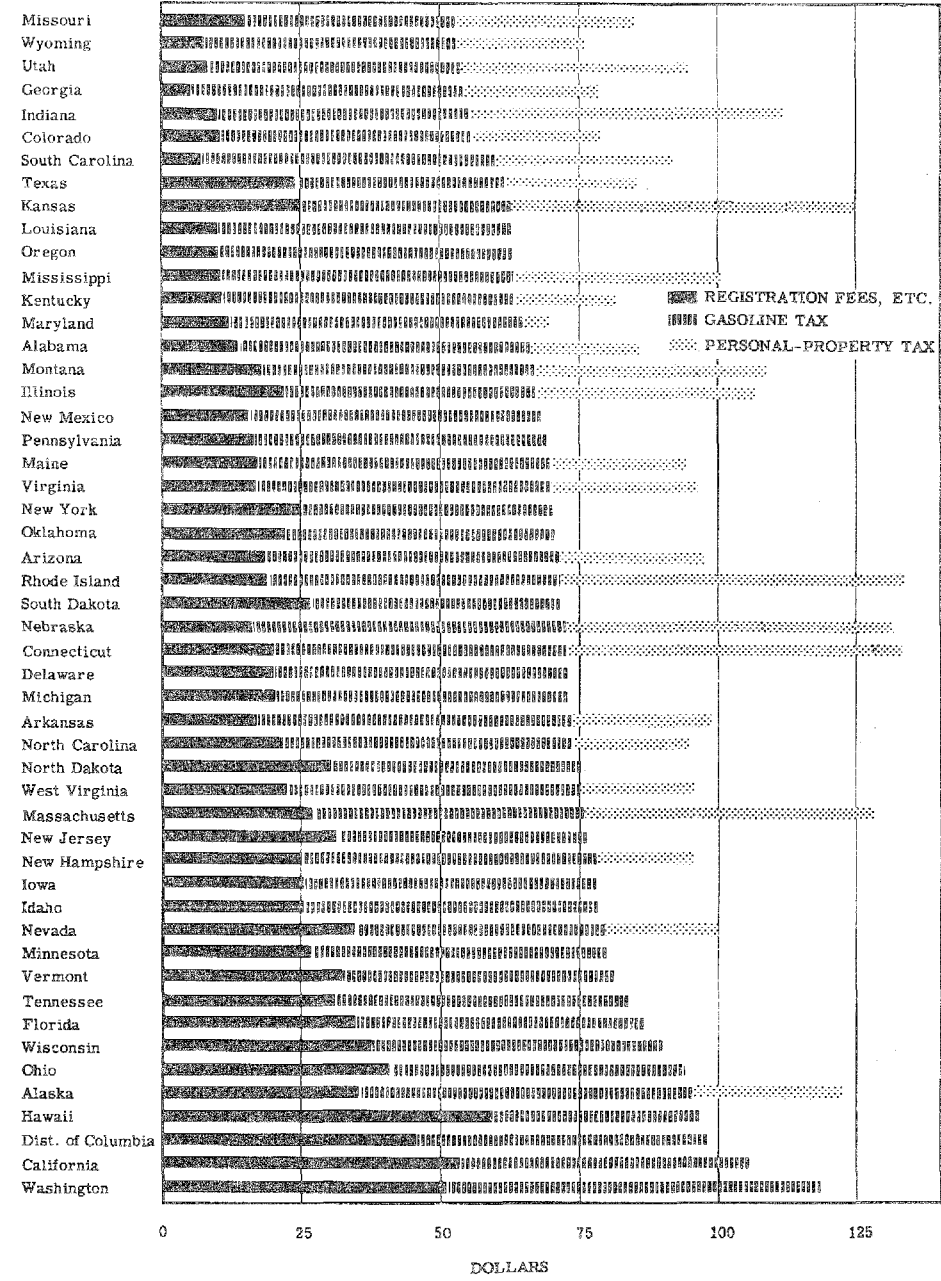
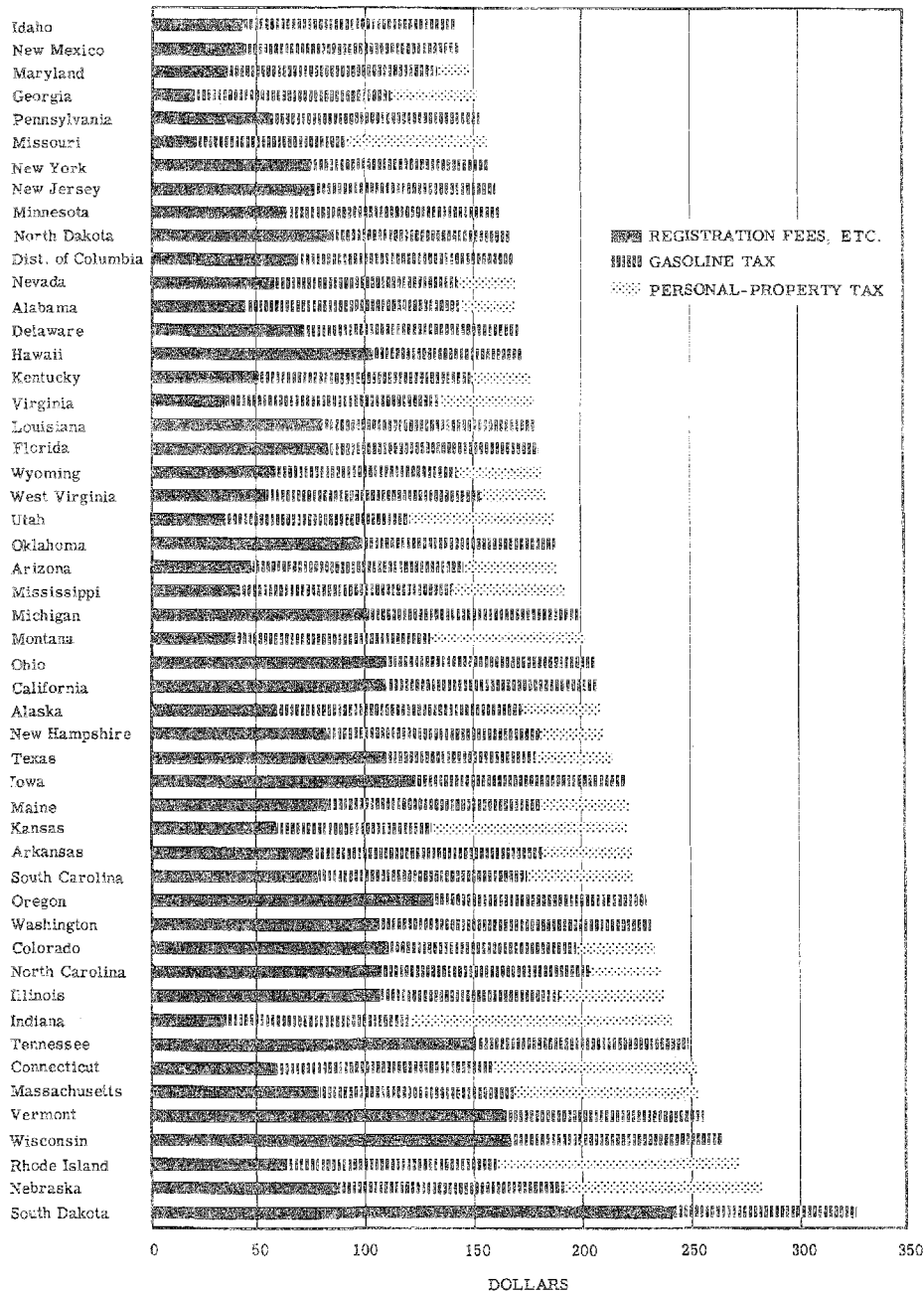


Figure 17. - State road-user and personal-property taxes on a pickup truck (No. 4) in private use.

STATES RANKED ACCORDING TO TOTAL TAXES



STATES RANKED ACCORDING TO ROAD-USER TAXES

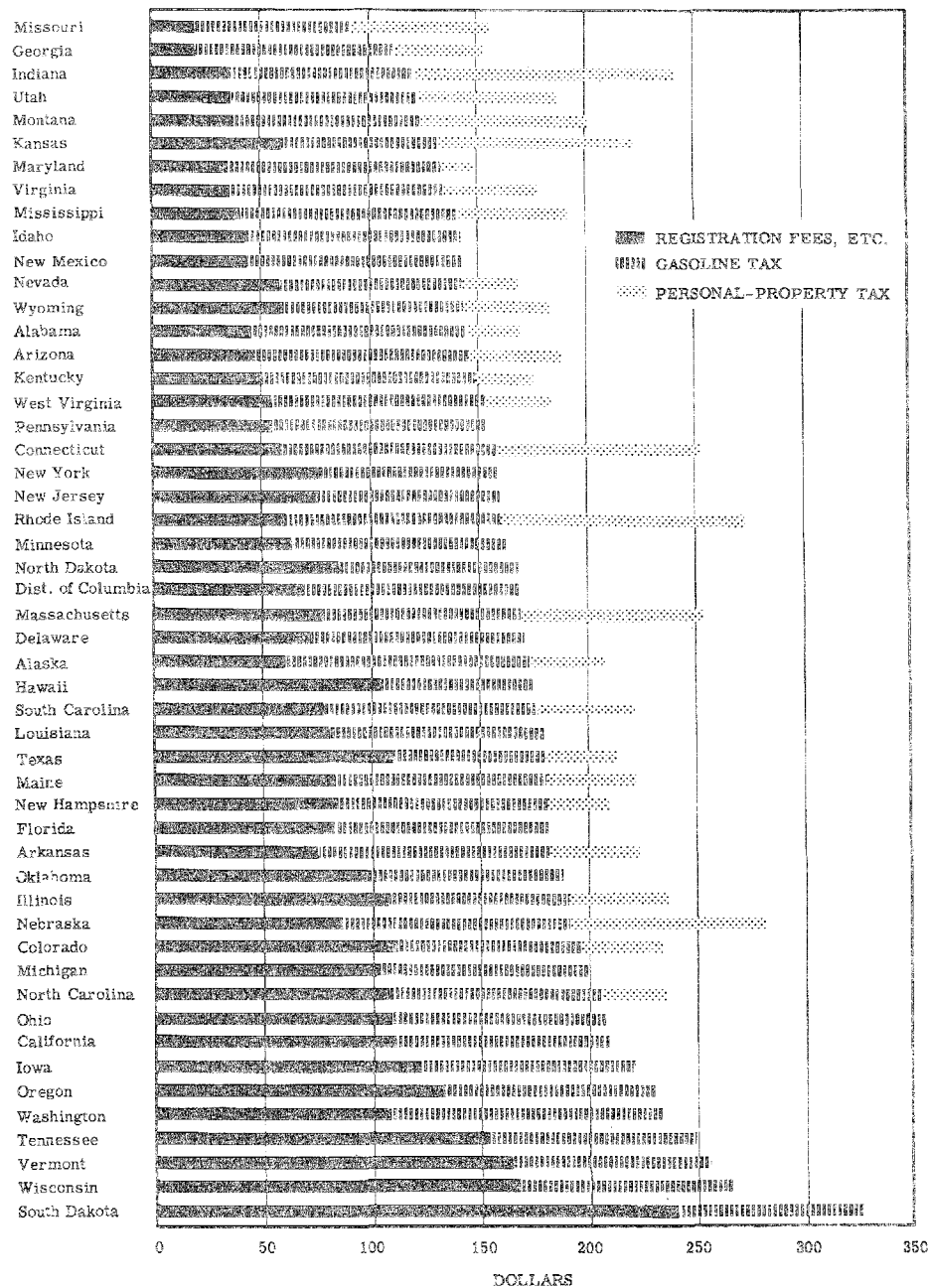


Figure 18. - State road-user and personal-property taxes on a 15,000-pound stake truck (No. 5) in private use.

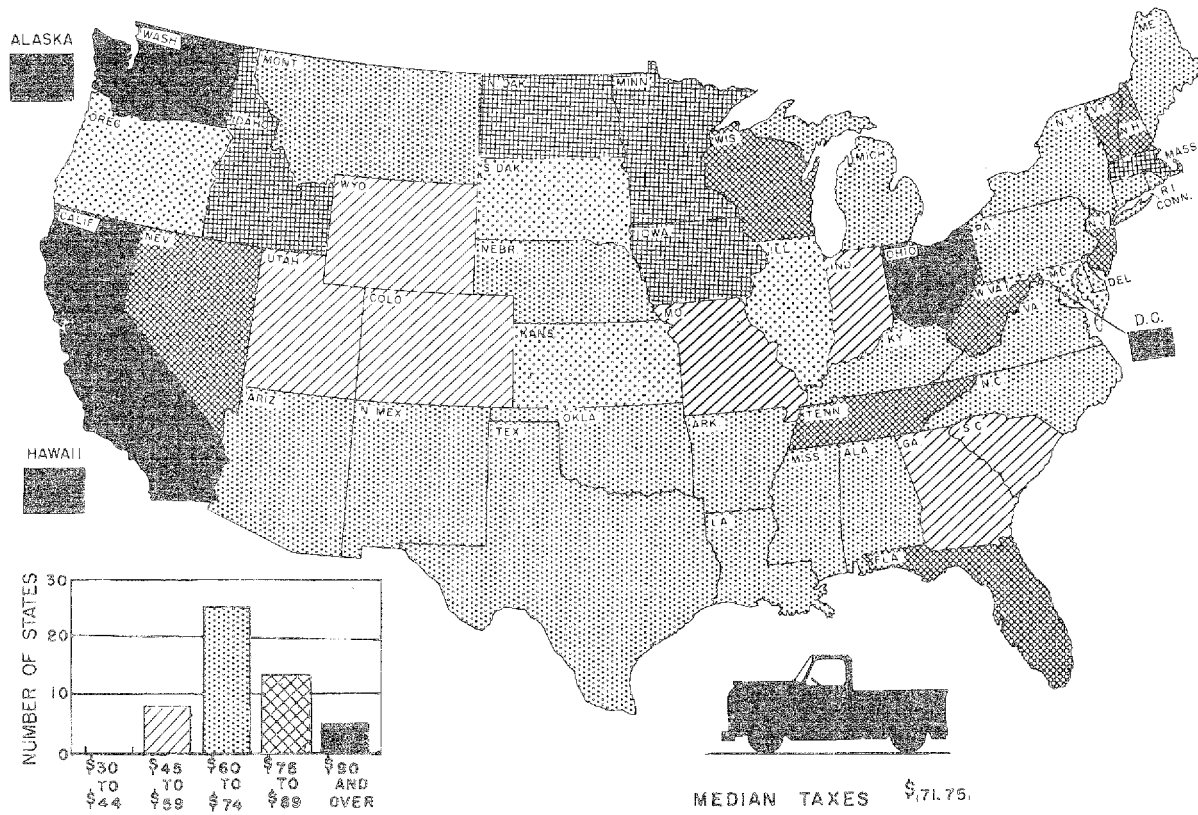


Figure 19.--State road-user taxes on a pickup truck (No. 4) in private use.

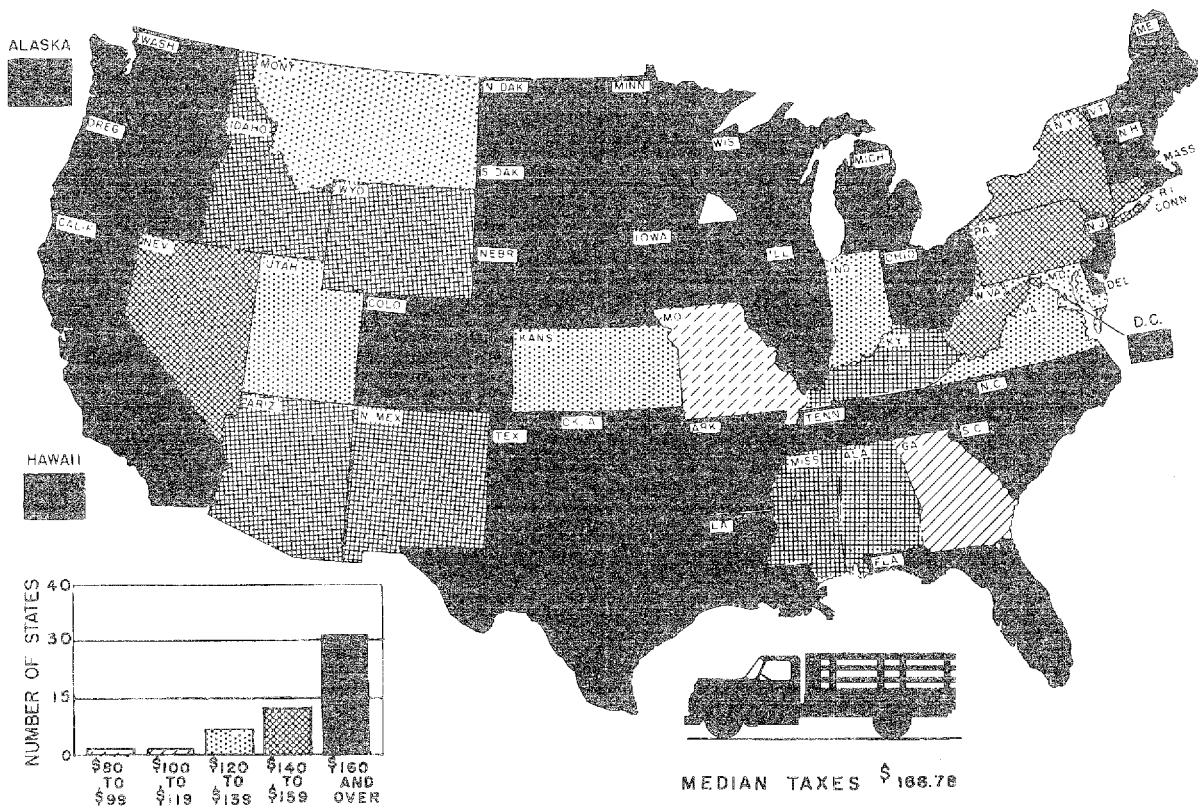
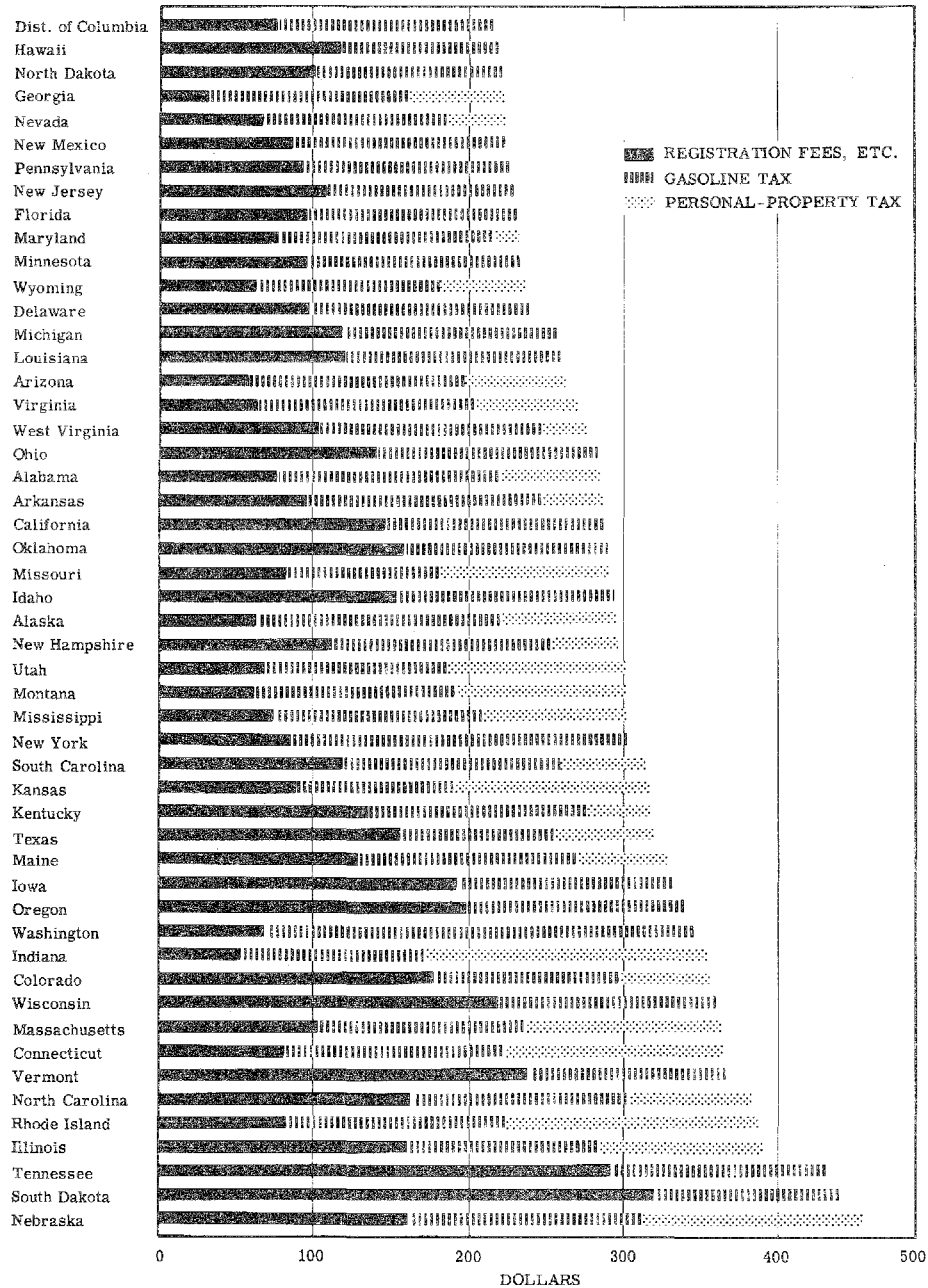


Figure 20.--State road-user taxes on a 15,000-pound stake truck (No. 5) in private use.

STATES RANKED ACCORDING TO TOTAL TAXES



STATES RANKED ACCORDING TO ROAD-USER TAXES

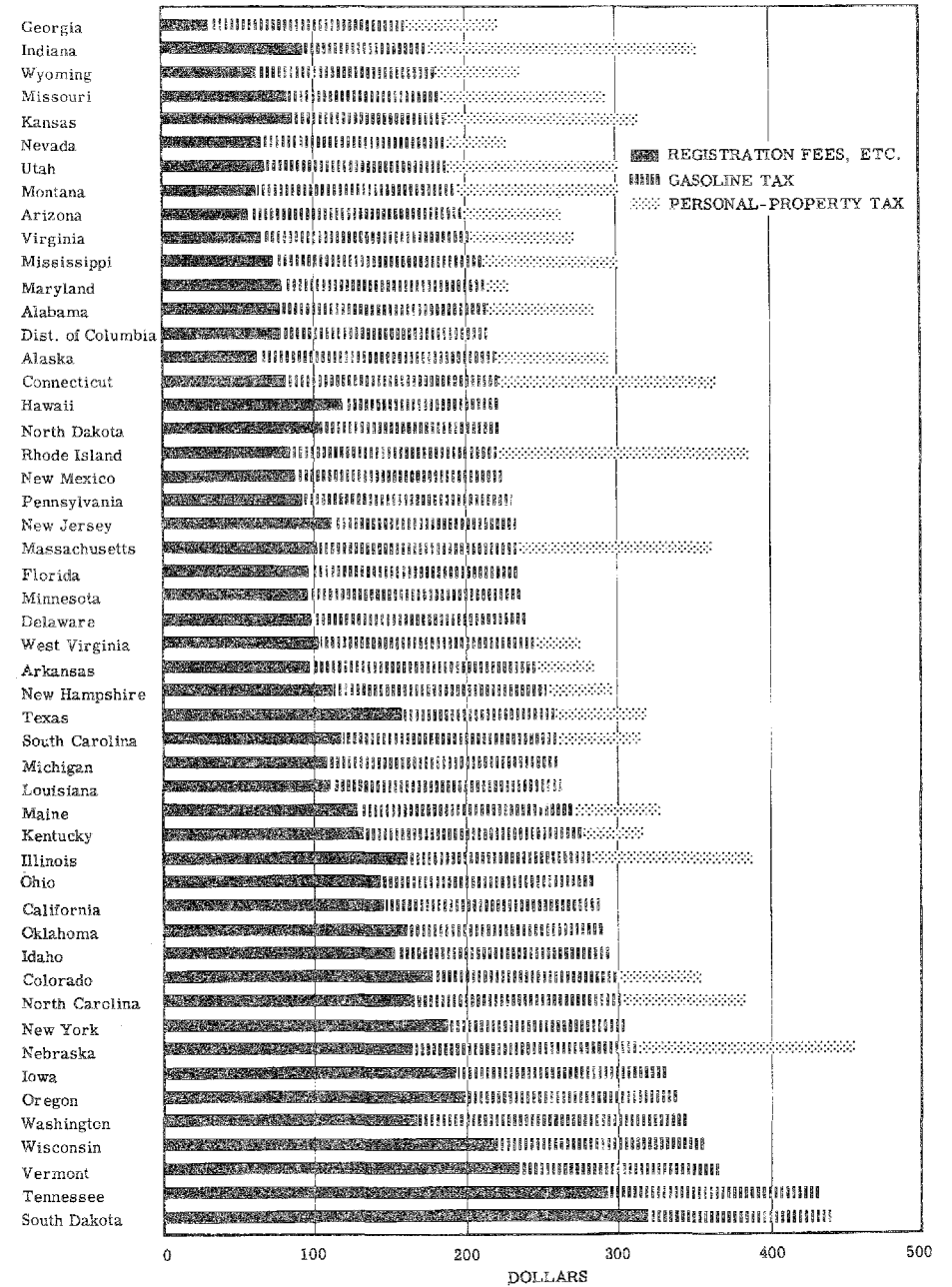
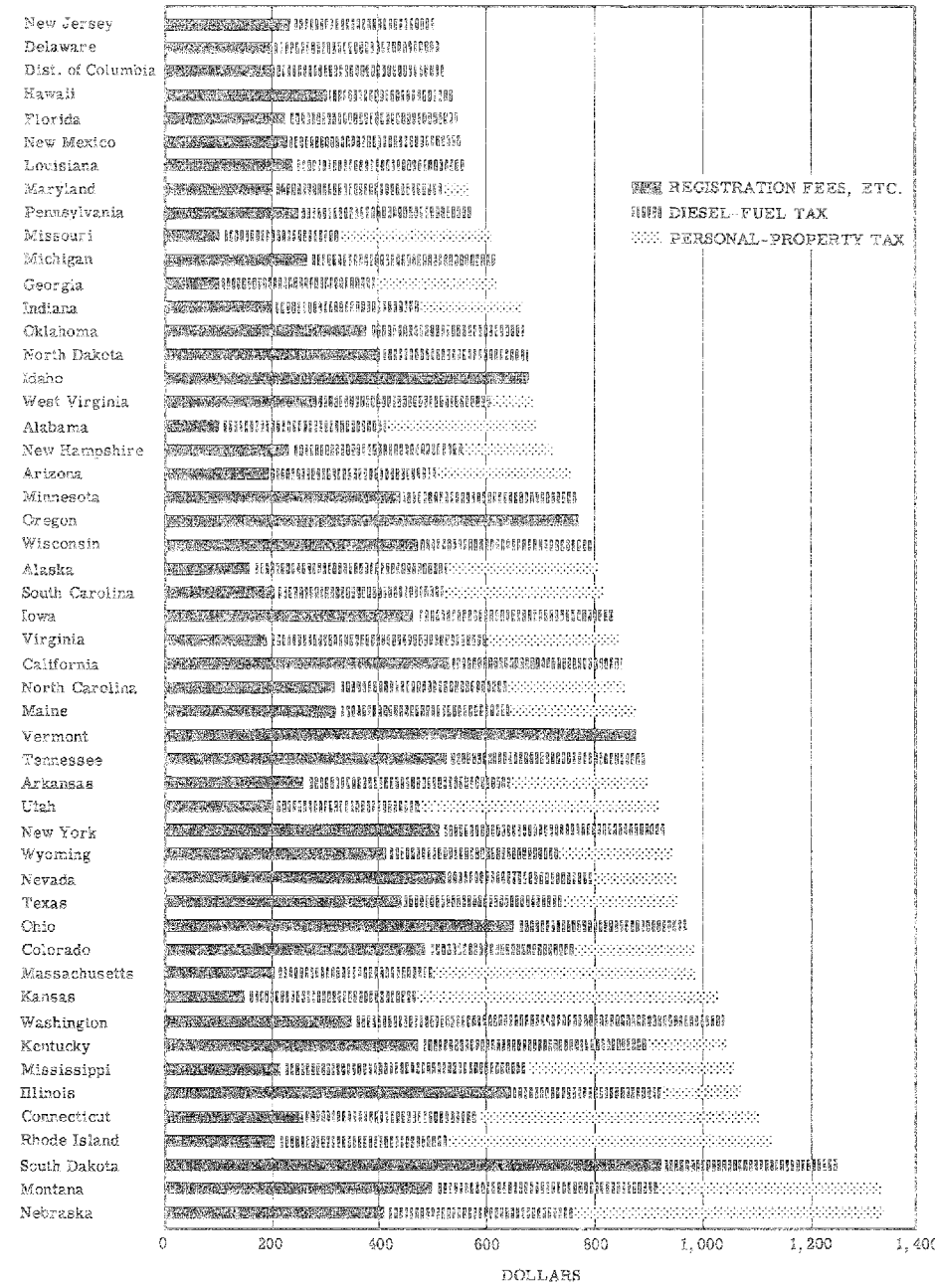


Figure 21. - State road-user and personal-property taxes on a 20,000-pound van truck (No. 6) in private use.

STATES RANKED ACCORDING TO TOTAL TAXES



STATES RANKED ACCORDING TO ROAD-USER TAXES

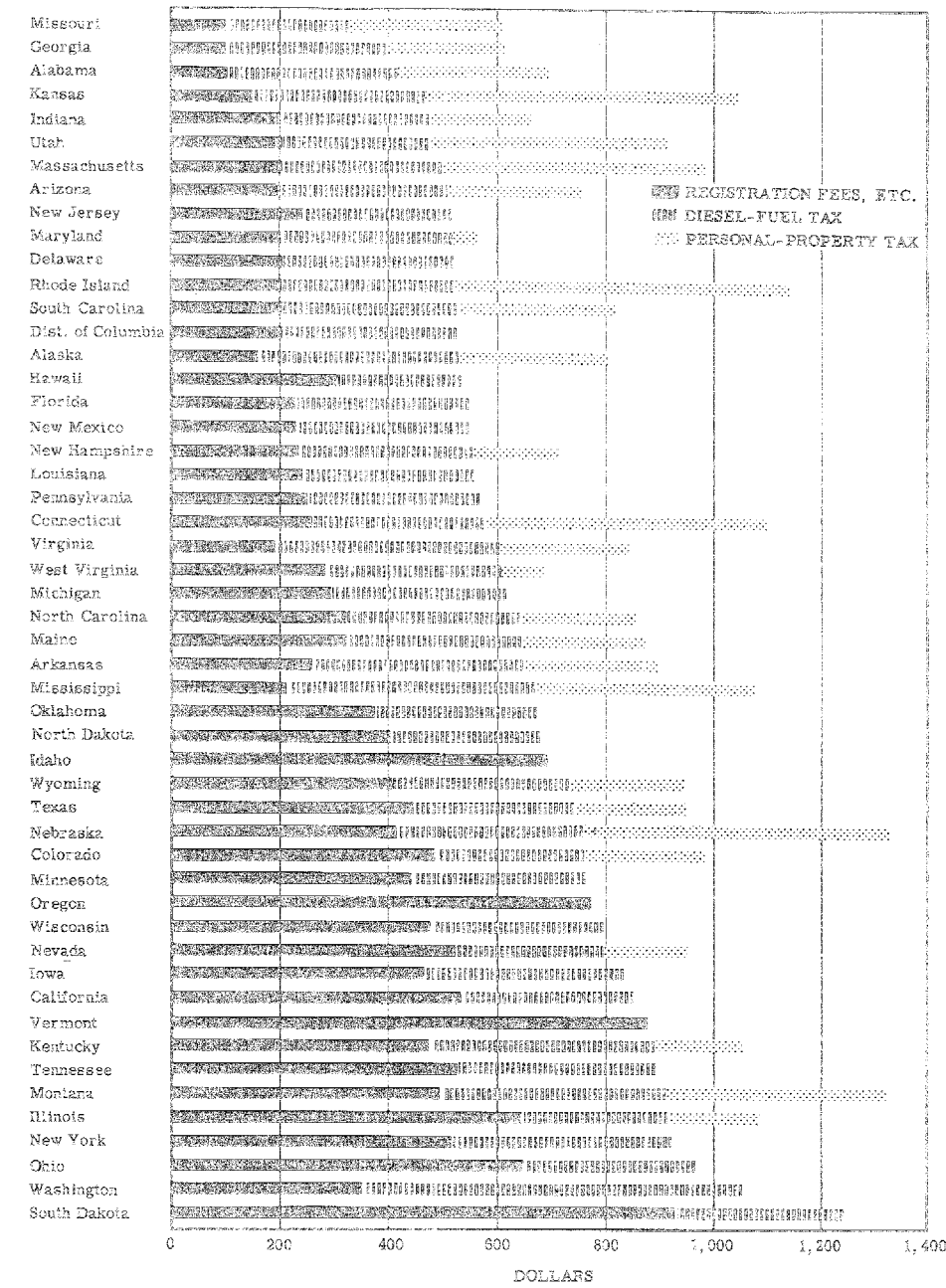


Figure 22. - State road-user and personal-property taxes on a 40,000-pound diesel-powered, tandem-axle dump truck (No. 7).

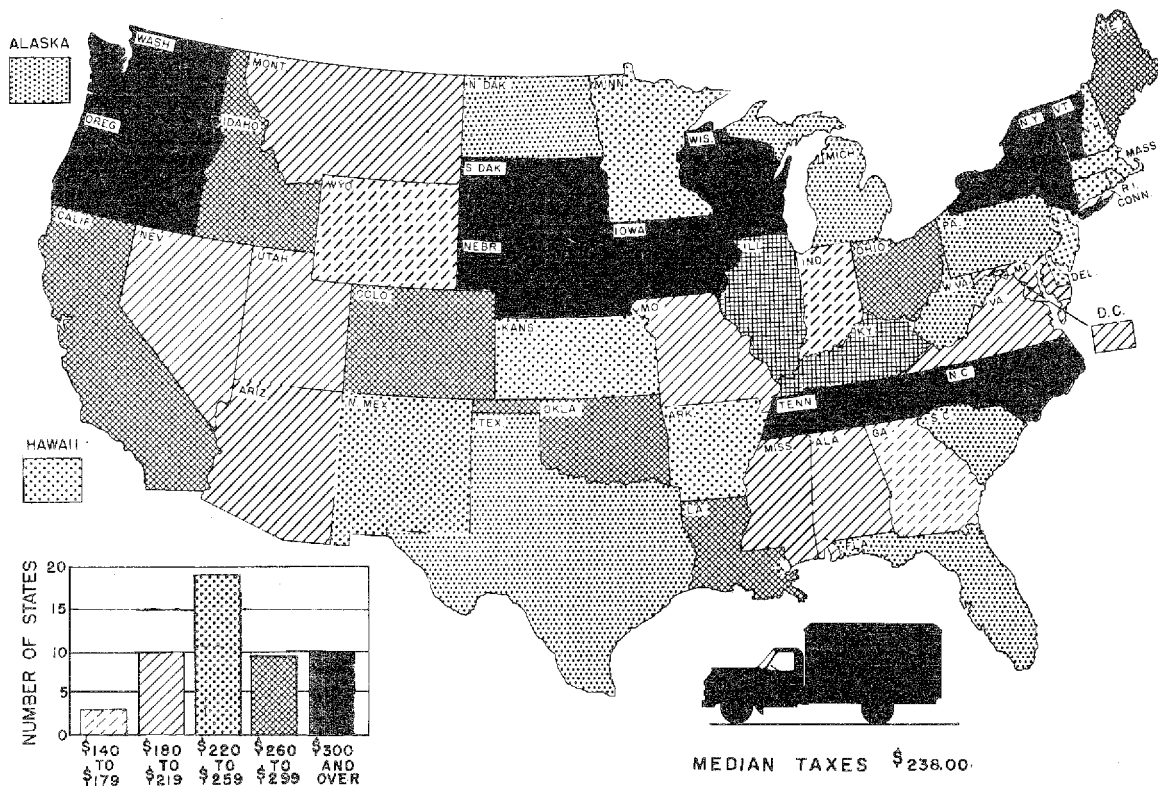


Figure 23.--State road-user taxes on a 20,000-pound van truck (No. 6) in private use.

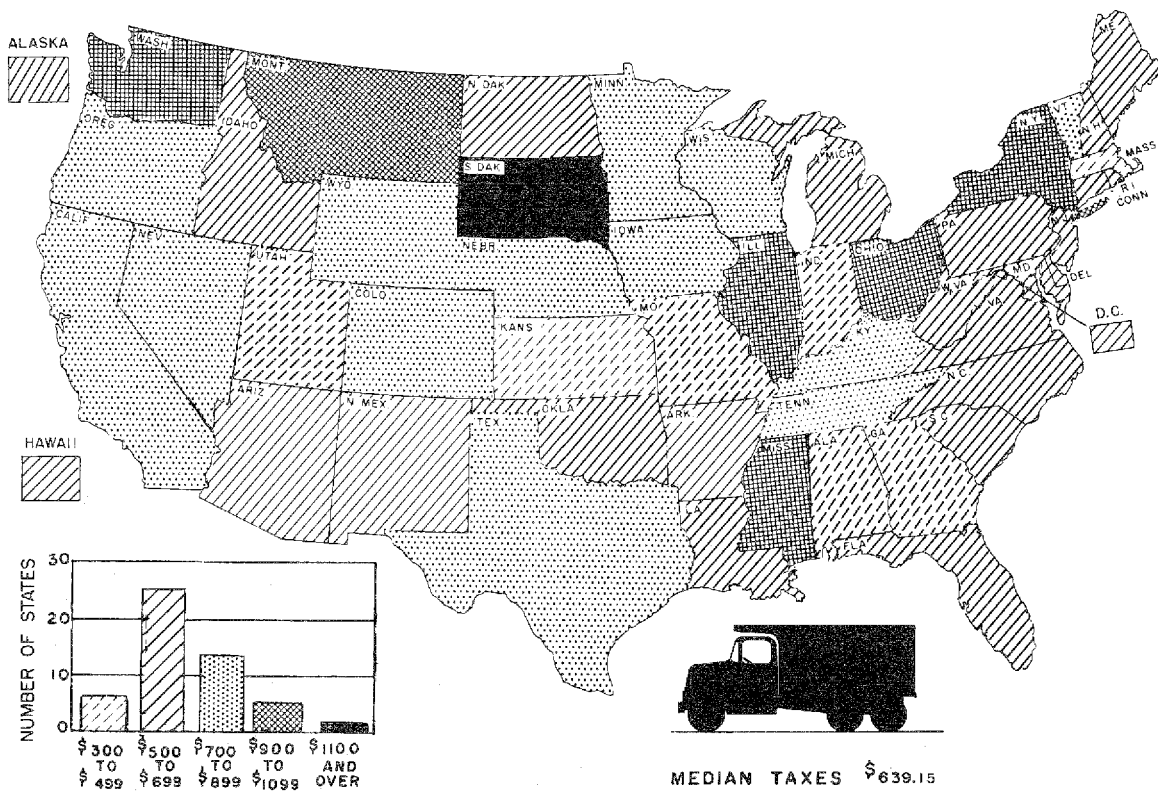
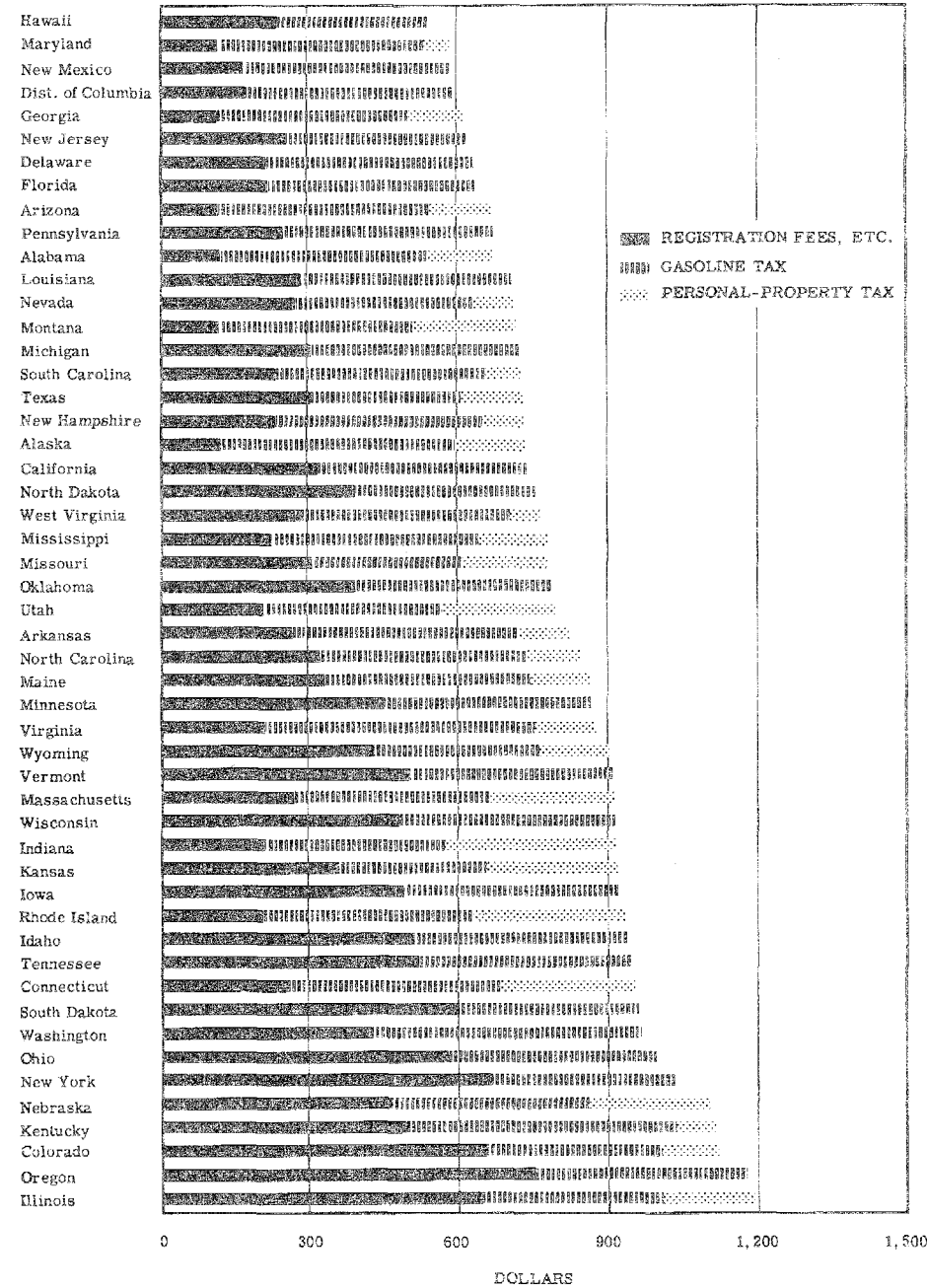


Figure 24.--State road-user taxes on a 40,000-pound diesel-powered, tandem-axle dump truck (No. 7).

STATES RANKED ACCORDING TO TOTAL TAXES



STATES RANKED ACCORDING TO ROAD-USER TAXES

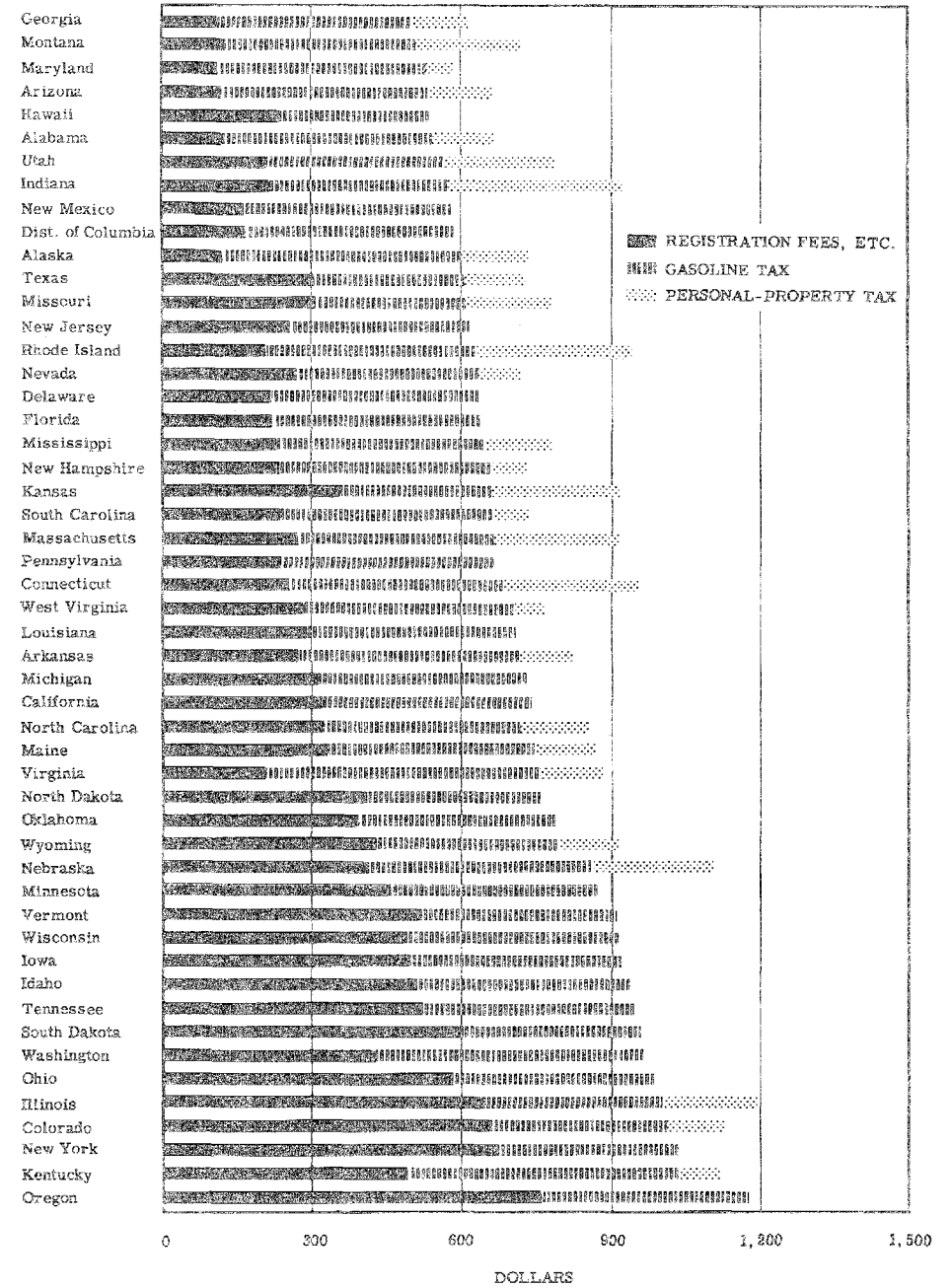


Figure 25. - State road-user and personal-property taxes on a 40,000-pound gasoline-powered, three-axle tractor-semitrailer combination (No. 8) in private use.

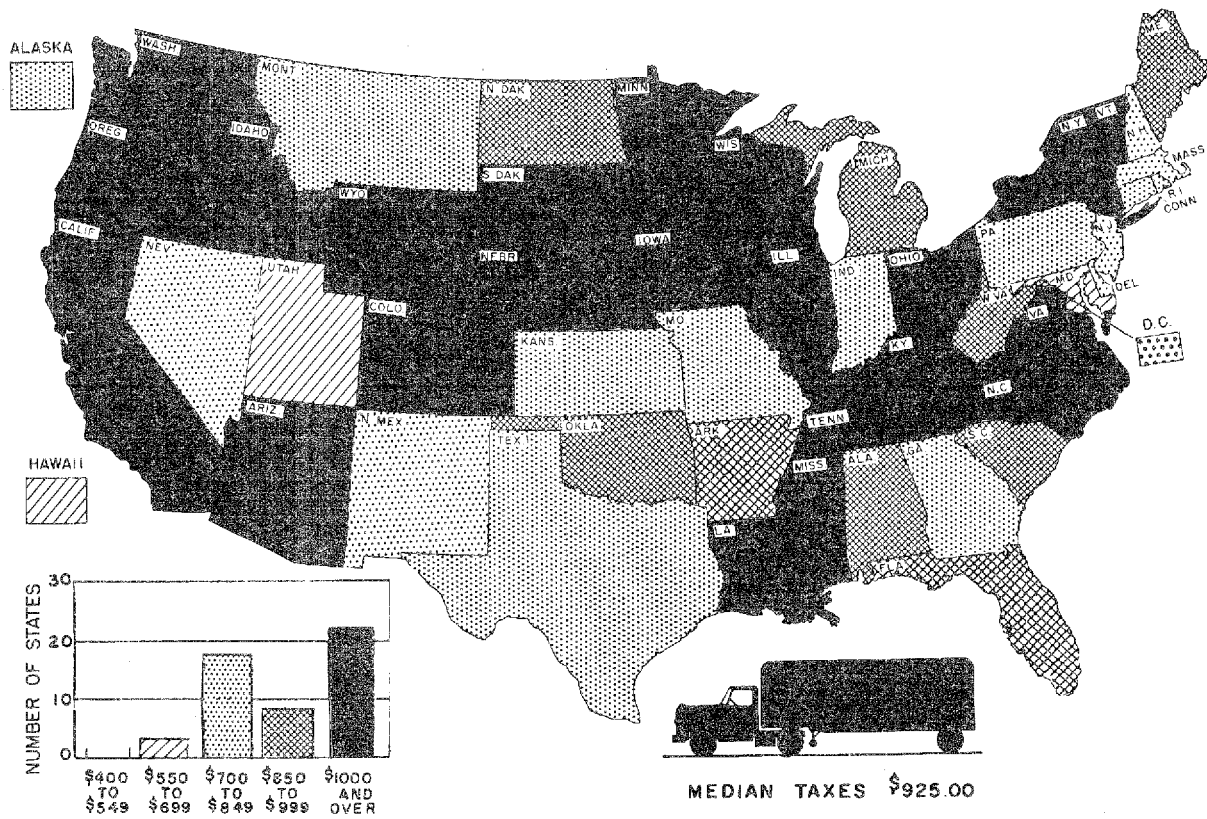
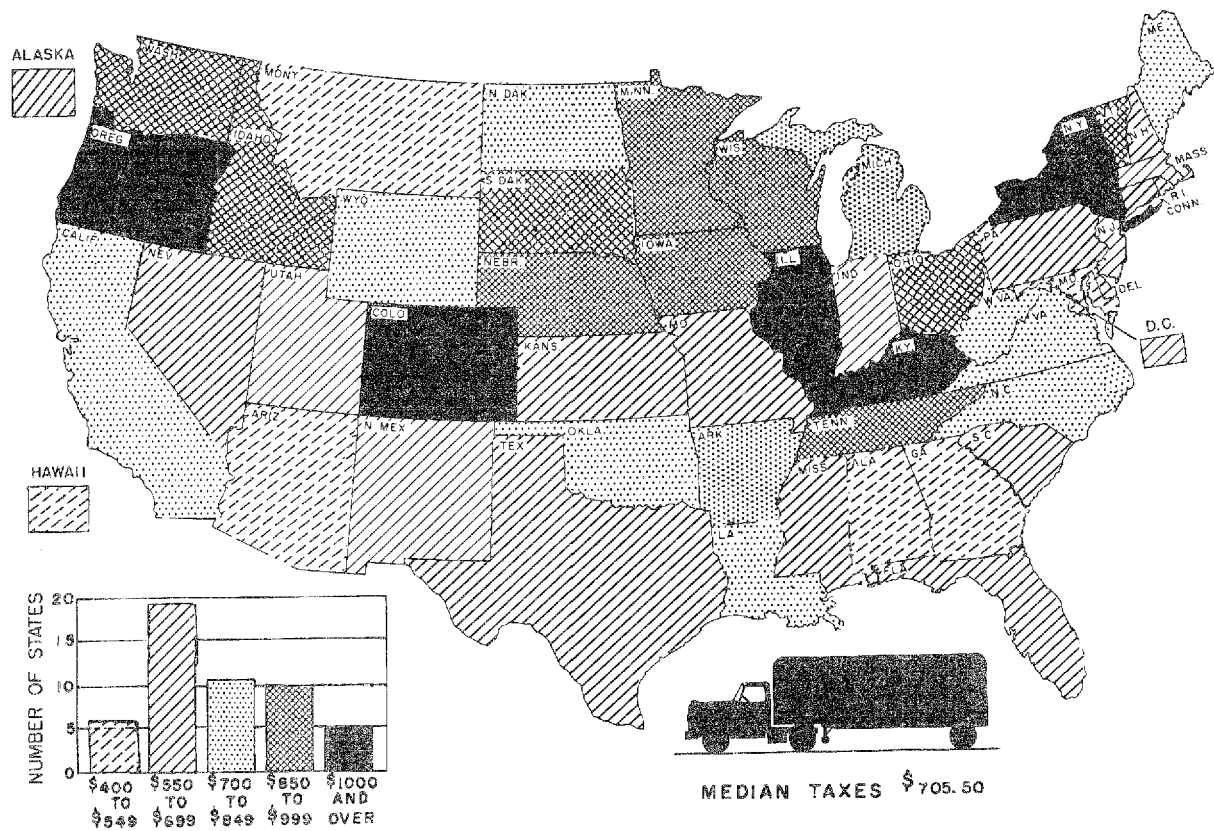


Figure 26. --State road-user taxes on a 40,000-pound gasoline-powered, three-axle tractor-semitrailer combination (No. 8). Private use (top); contract operation (bottom).

STATES RANKED ACCORDING TO TOTAL TAXES



STATES RANKED ACCORDING TO ROAD-USER TAXES

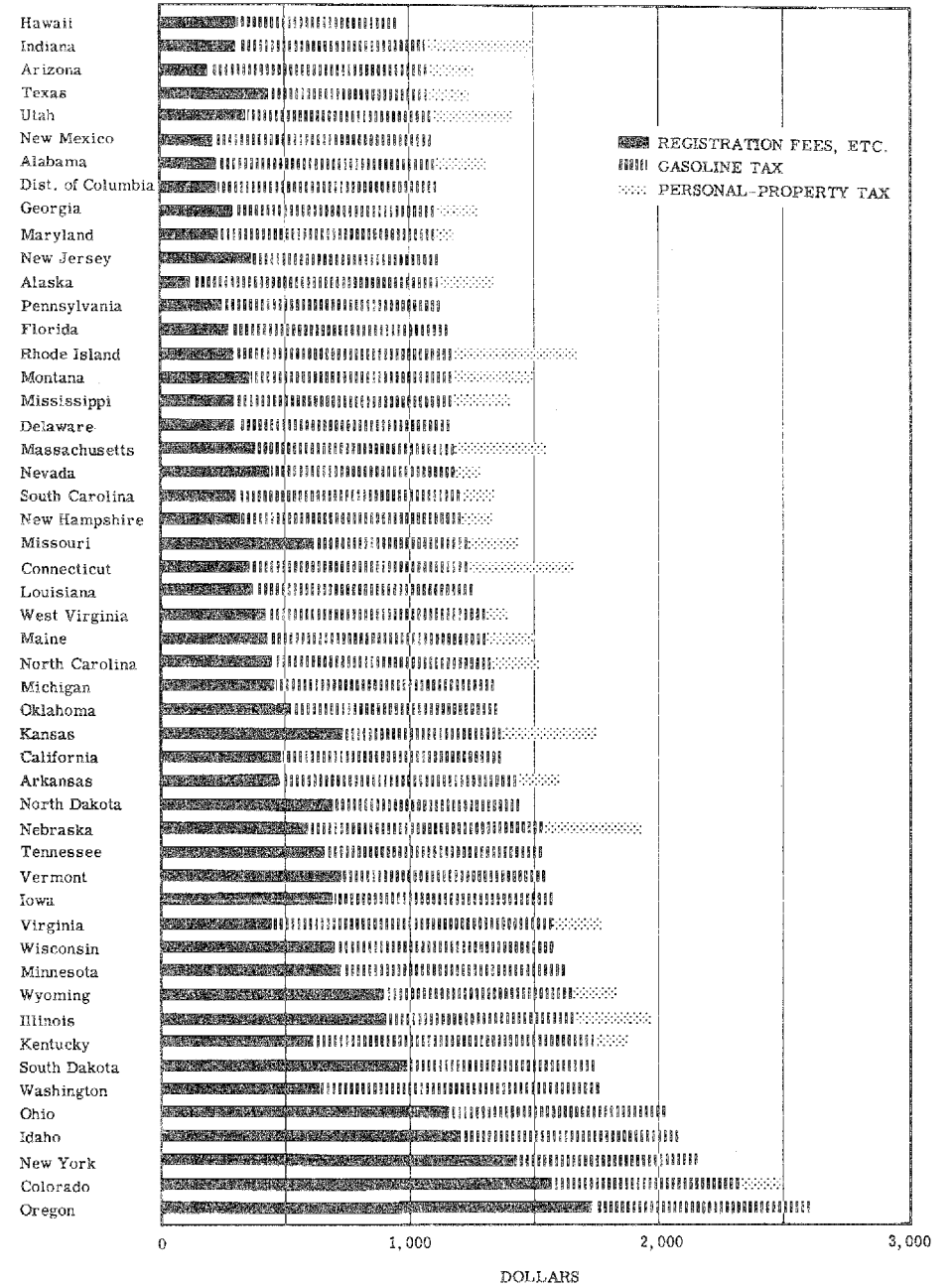


Figure 27. - State road-user and personal-property taxes on a 55,000-pound gasoline-powered four-axle tractor-semitrailer combination (No. 9) in private use.

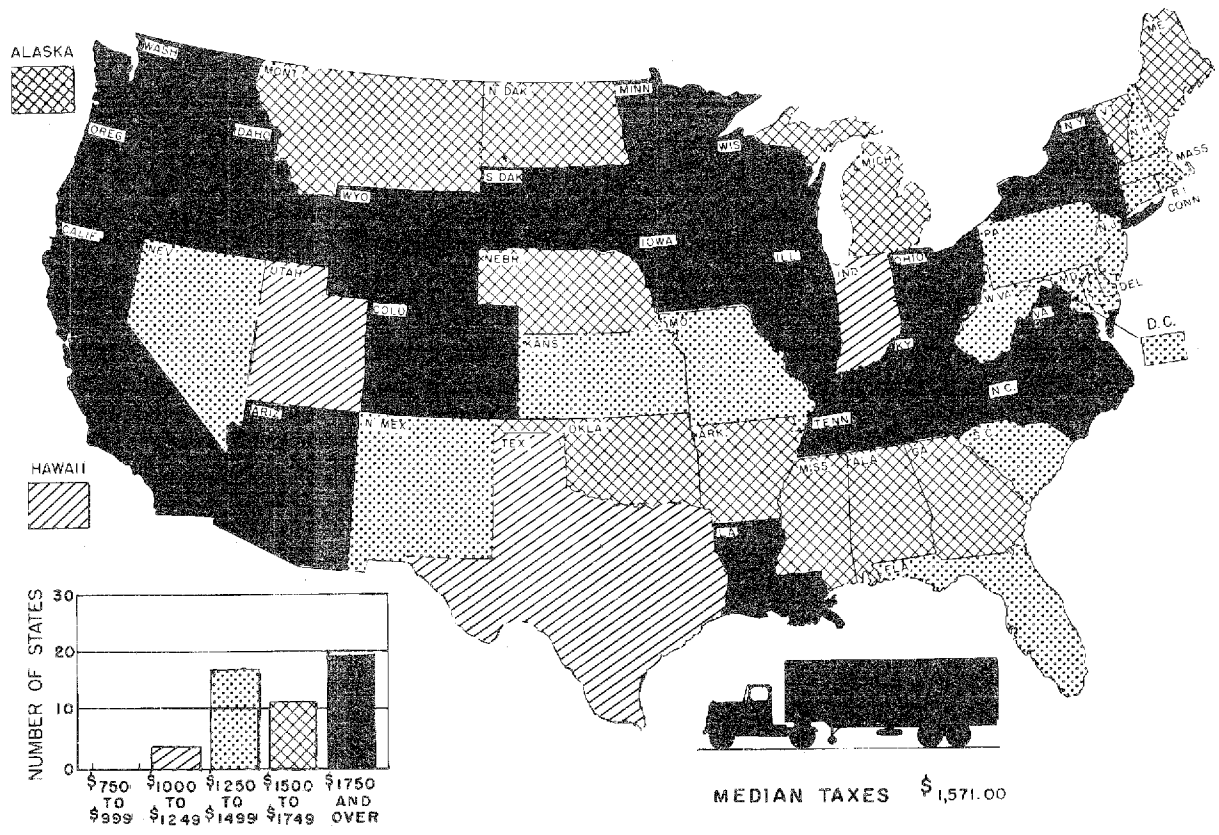
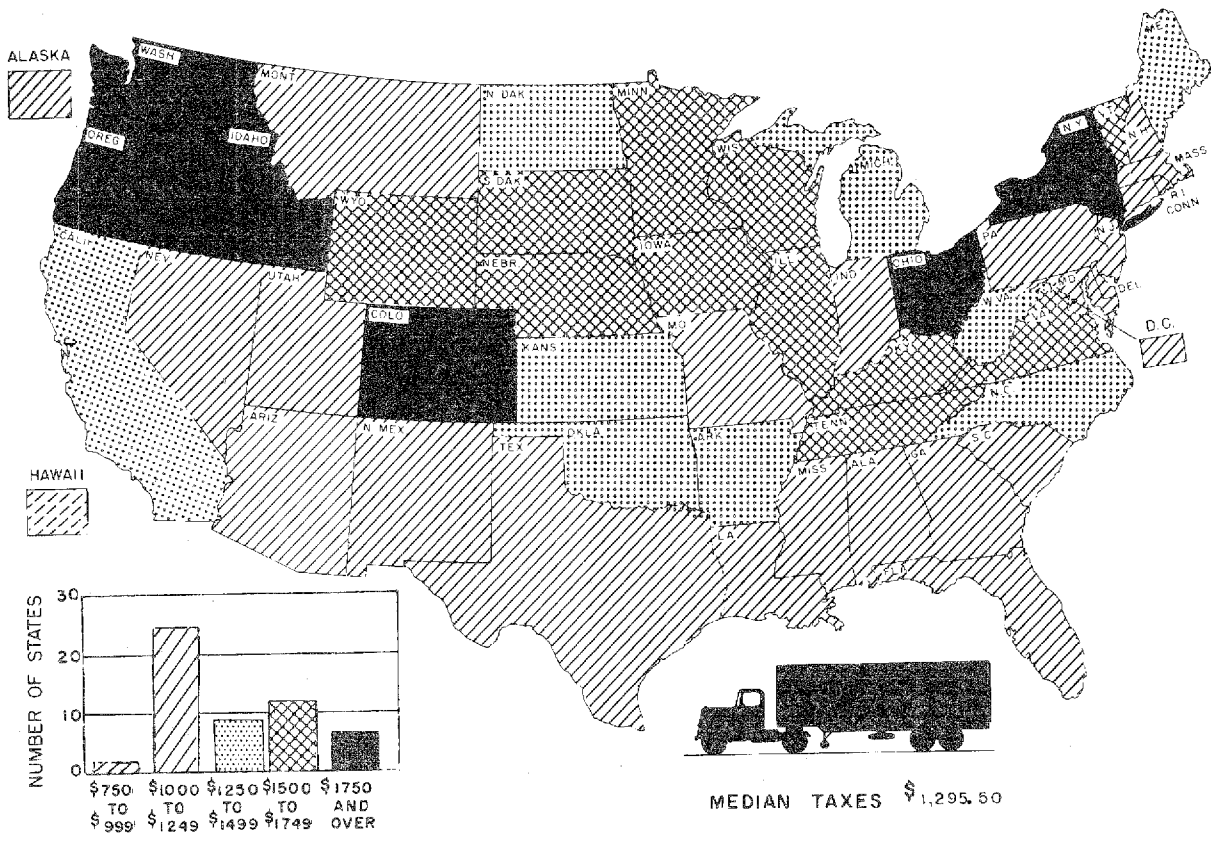
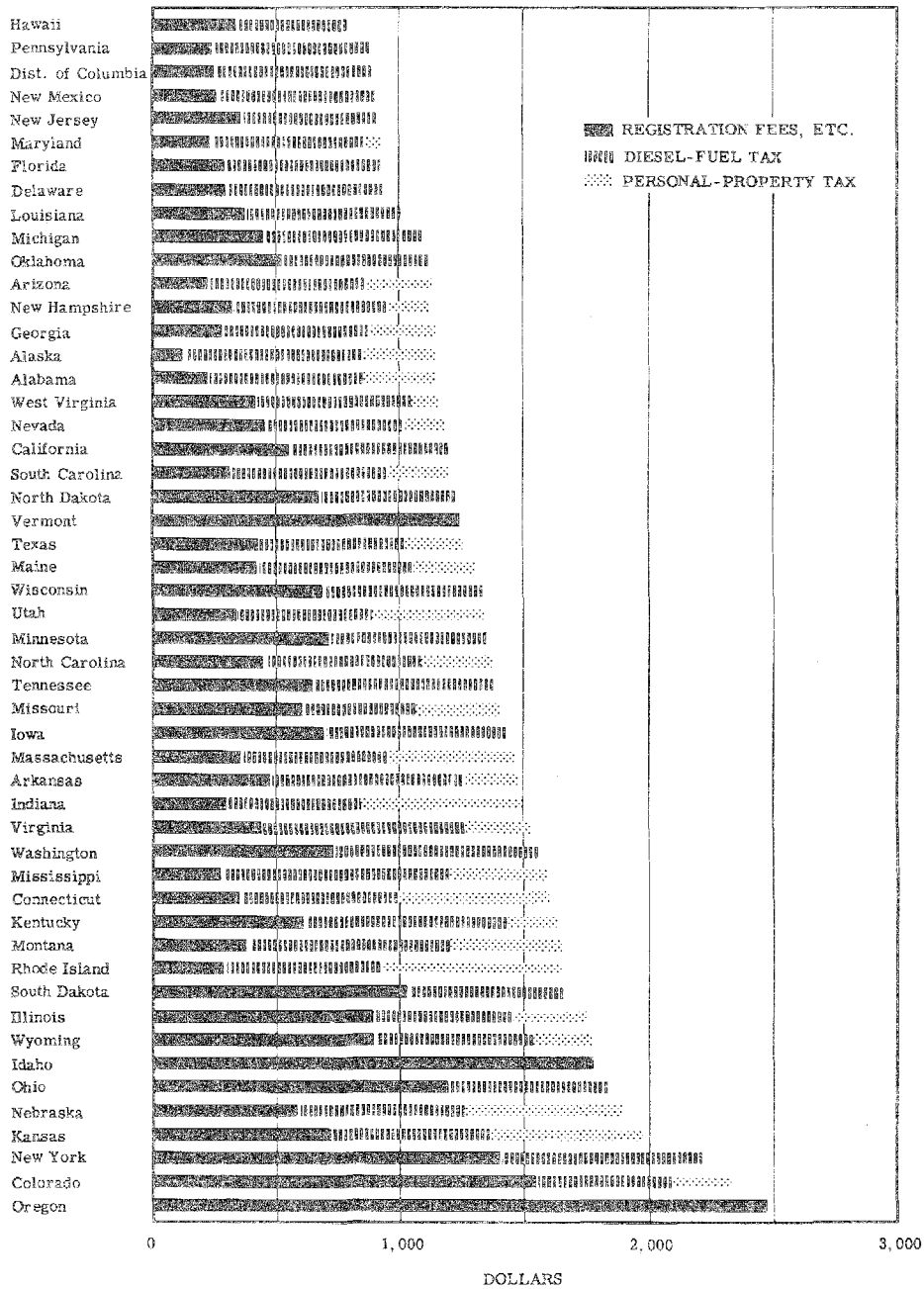


Figure 28.--State road-user taxes on a 55,000-pound gasoline-powered four-axle tractor-semitrailer combination (No. 9). Private use (top); contract operation (bottom).

STATES RANKED ACCORDING TO TOTAL TAXES



STATES RANKED ACCORDING TO ROAD-USER TAXES

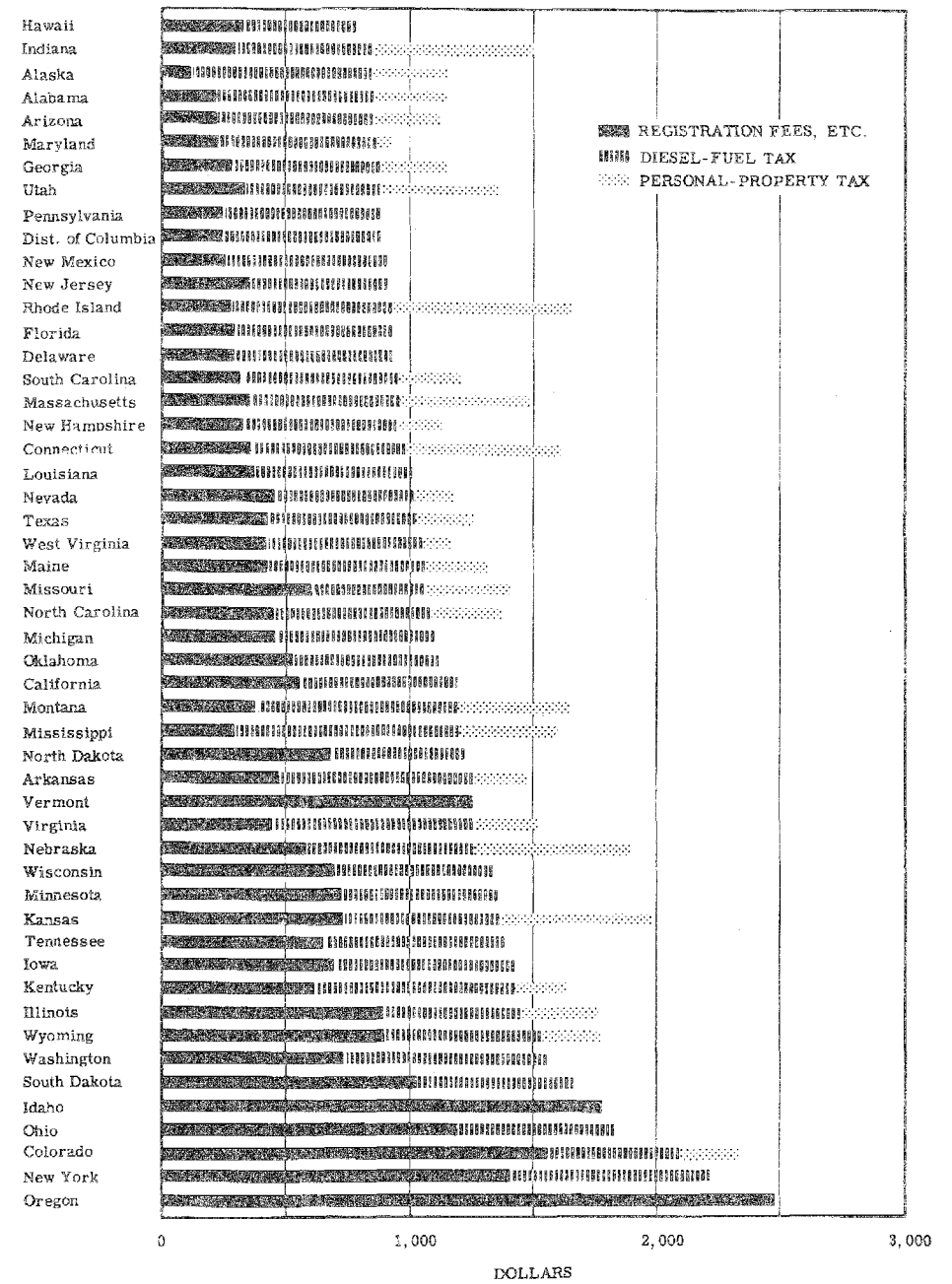


Figure 29. - State road-user and personal-property taxes on a 55,000-pound diesel-powered four-axle tractor-semitrailer combination (No. 10) in private use.

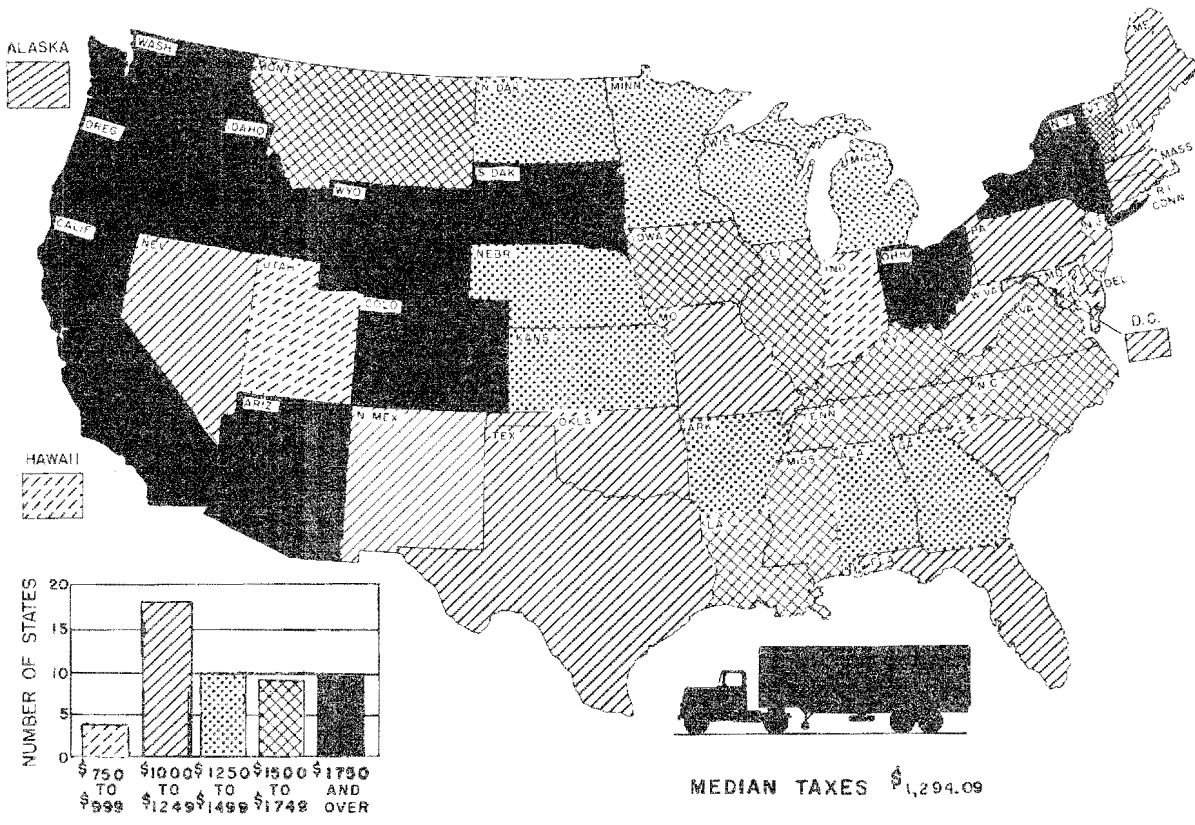
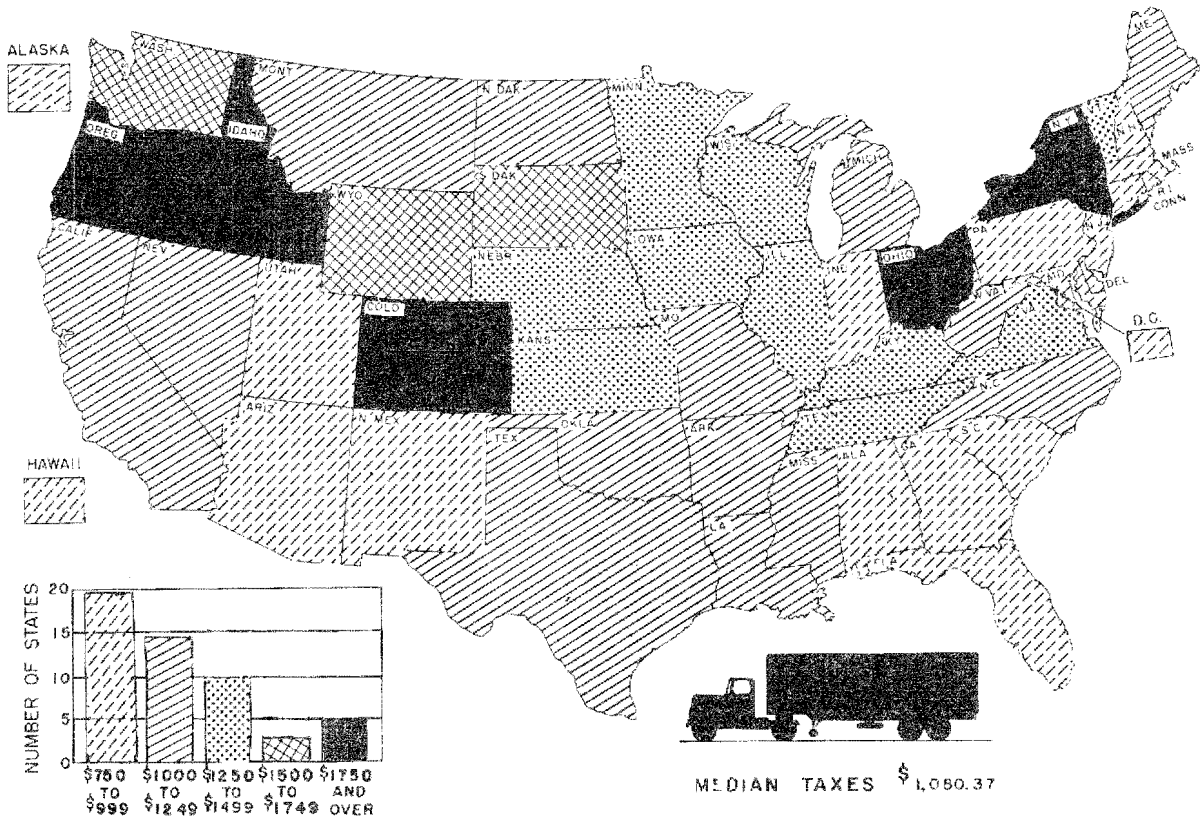
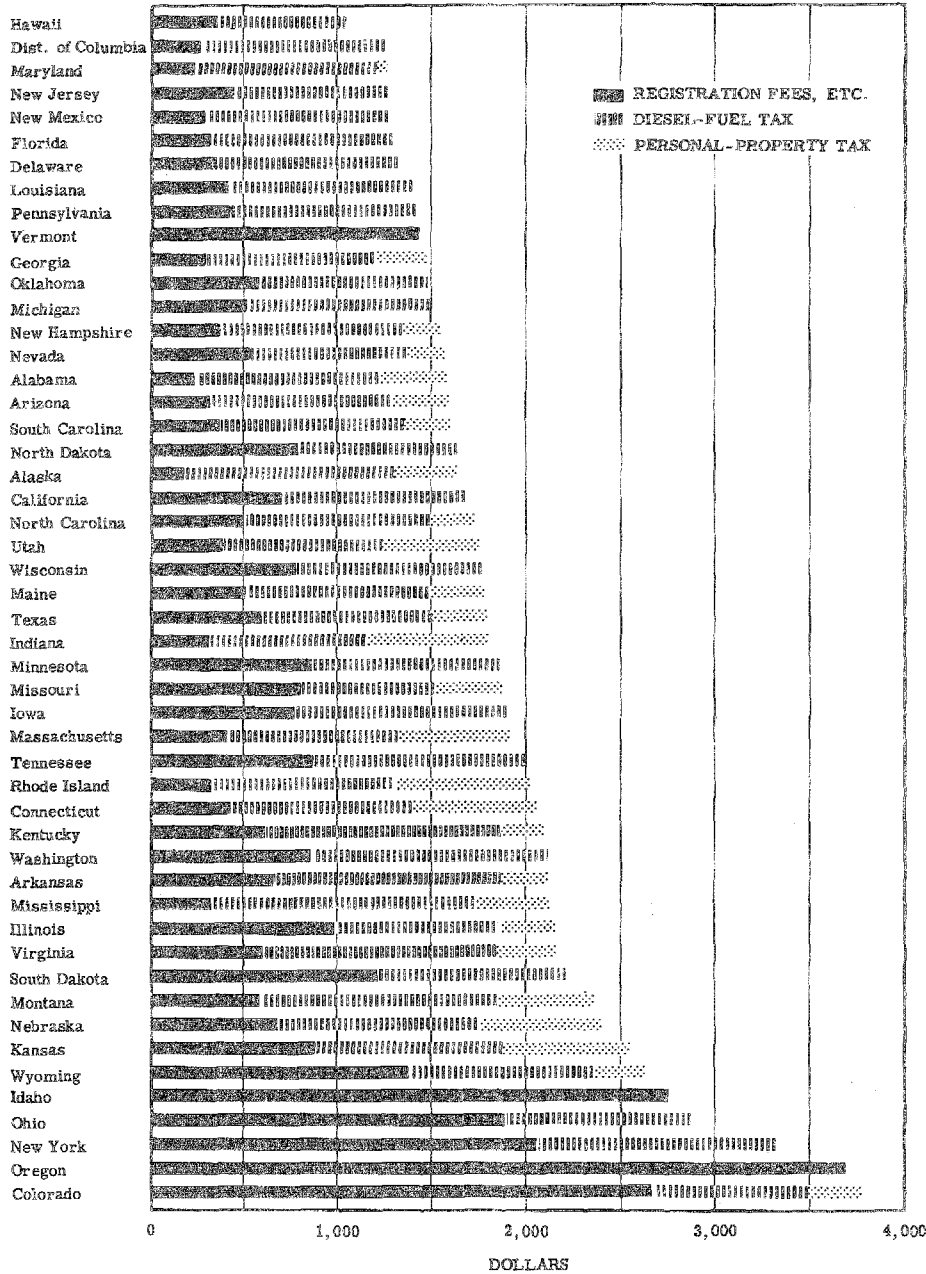


Figure 30.--State road-user taxes on a 55,000-pound diesel-powered four-axle tractor-semitrailer combination (No. 10). Private use (top); contract operation (bottom).

STATES RANKED ACCORDING TO TOTAL TAXES



STATES RANKED ACCORDING TO ROAD-USER TAXES

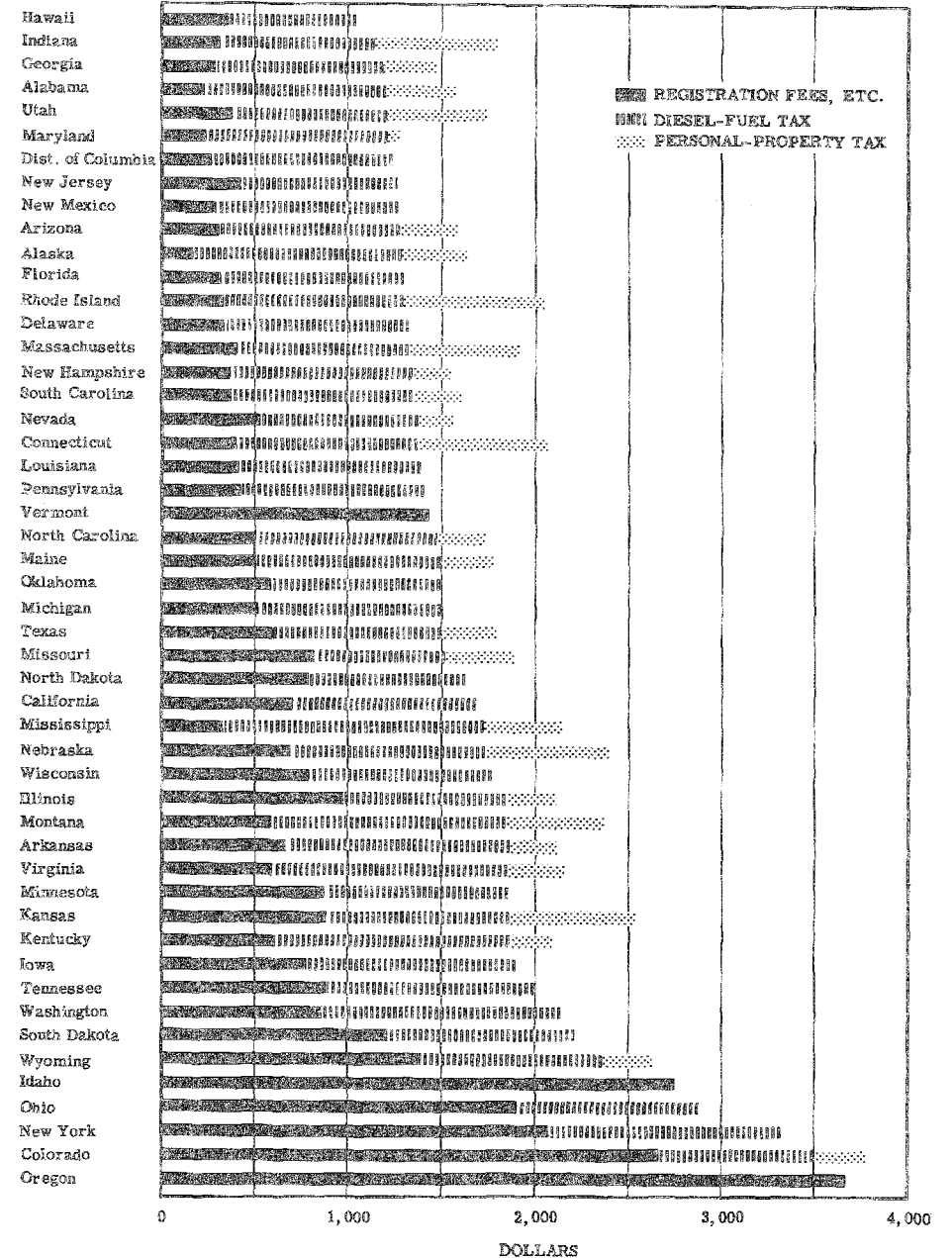
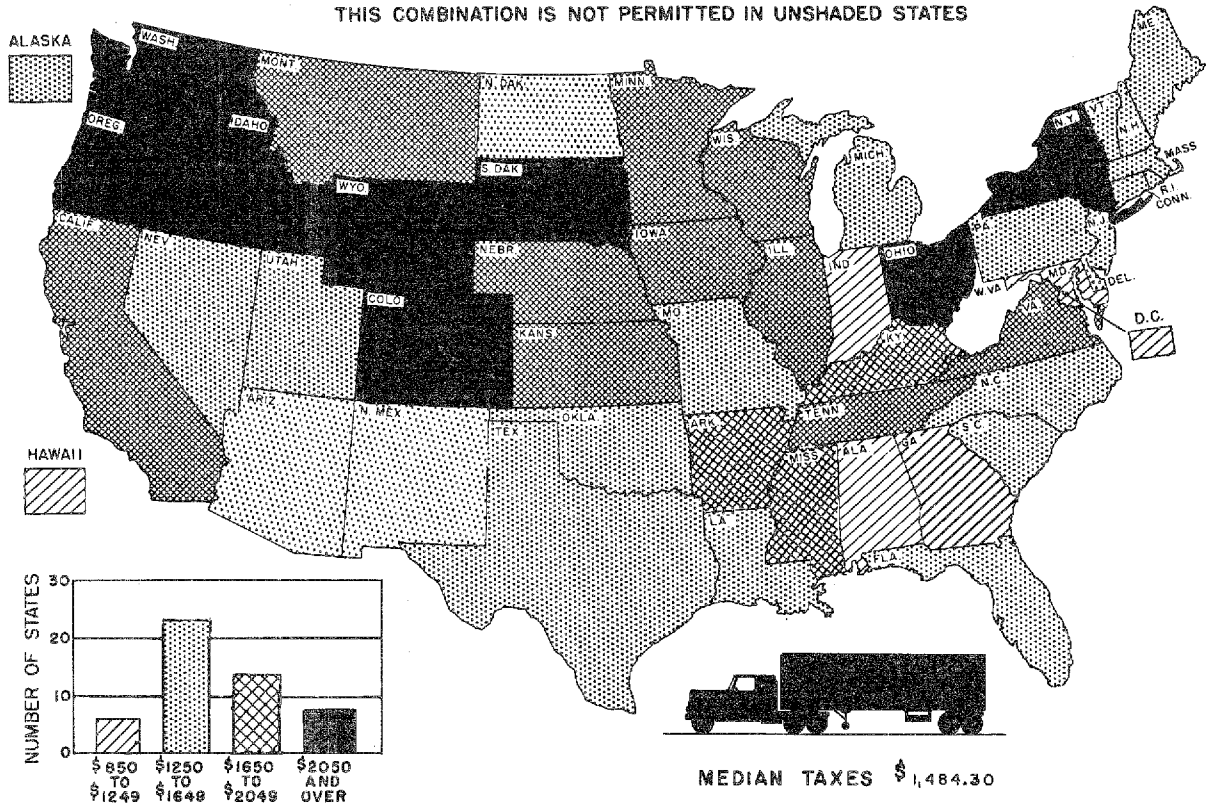


Figure 31. - State road-user and personal-property taxes on a 62,000-pound diesel-powered five-axle tractor-semitrailer combination (No. 11) in private use.

THIS COMBINATION IS NOT PERMITTED IN UNSHADED STATES



THIS COMBINATION IS NOT PERMITTED IN UNSHADED STATES

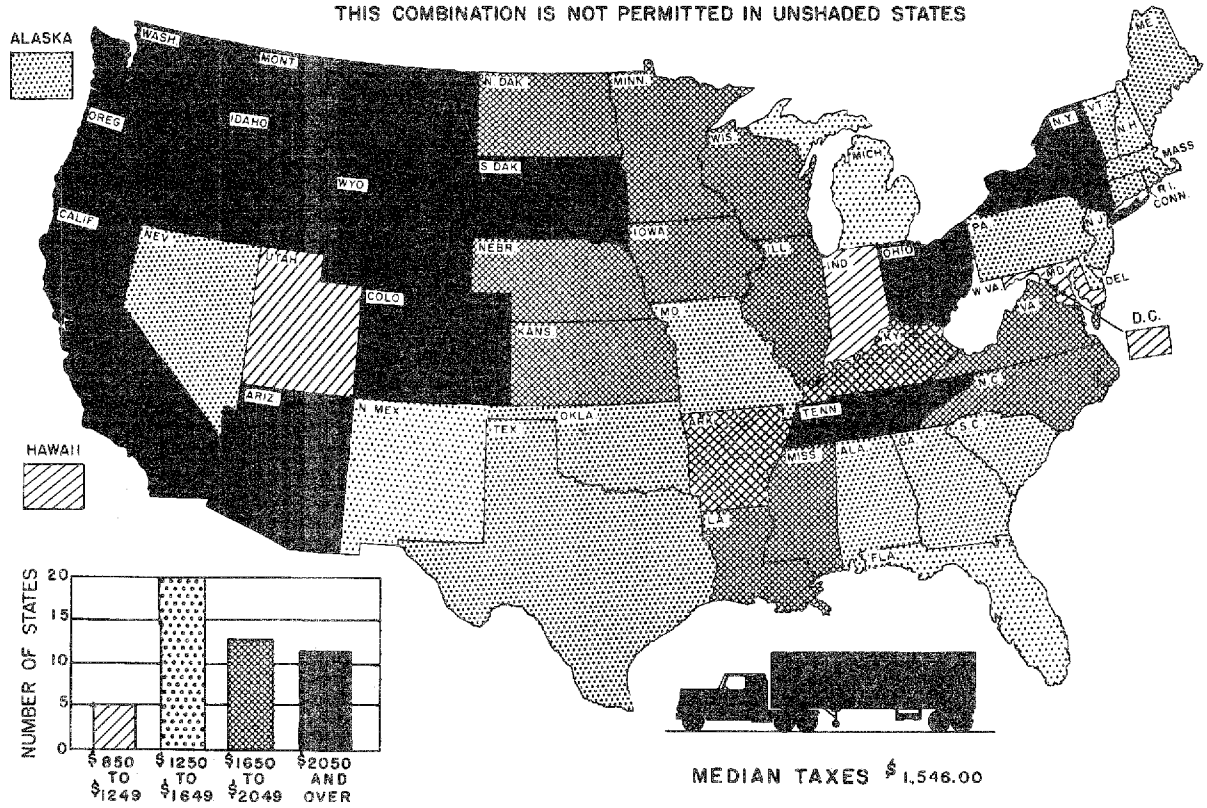


Figure 32.--State road-user taxes on a 62,000-pound diesel-powered five-axle tractor-semitrailer combination (No. 11). Private use (top); contract operation (bottom).

STATES RANKED ACCORDING TO TOTAL TAXES

STATES RANKED ACCORDING TO ROAD-USER TAXES

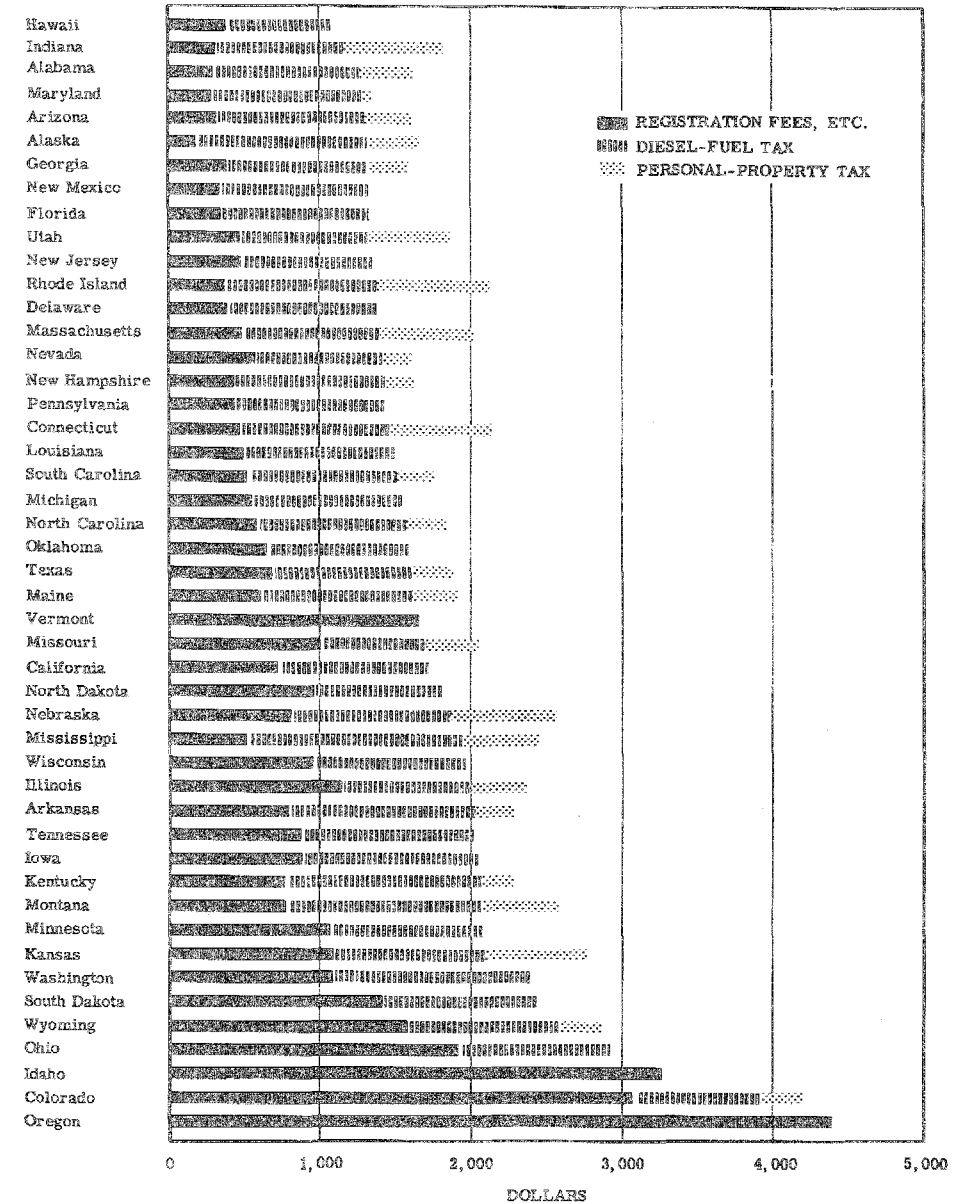
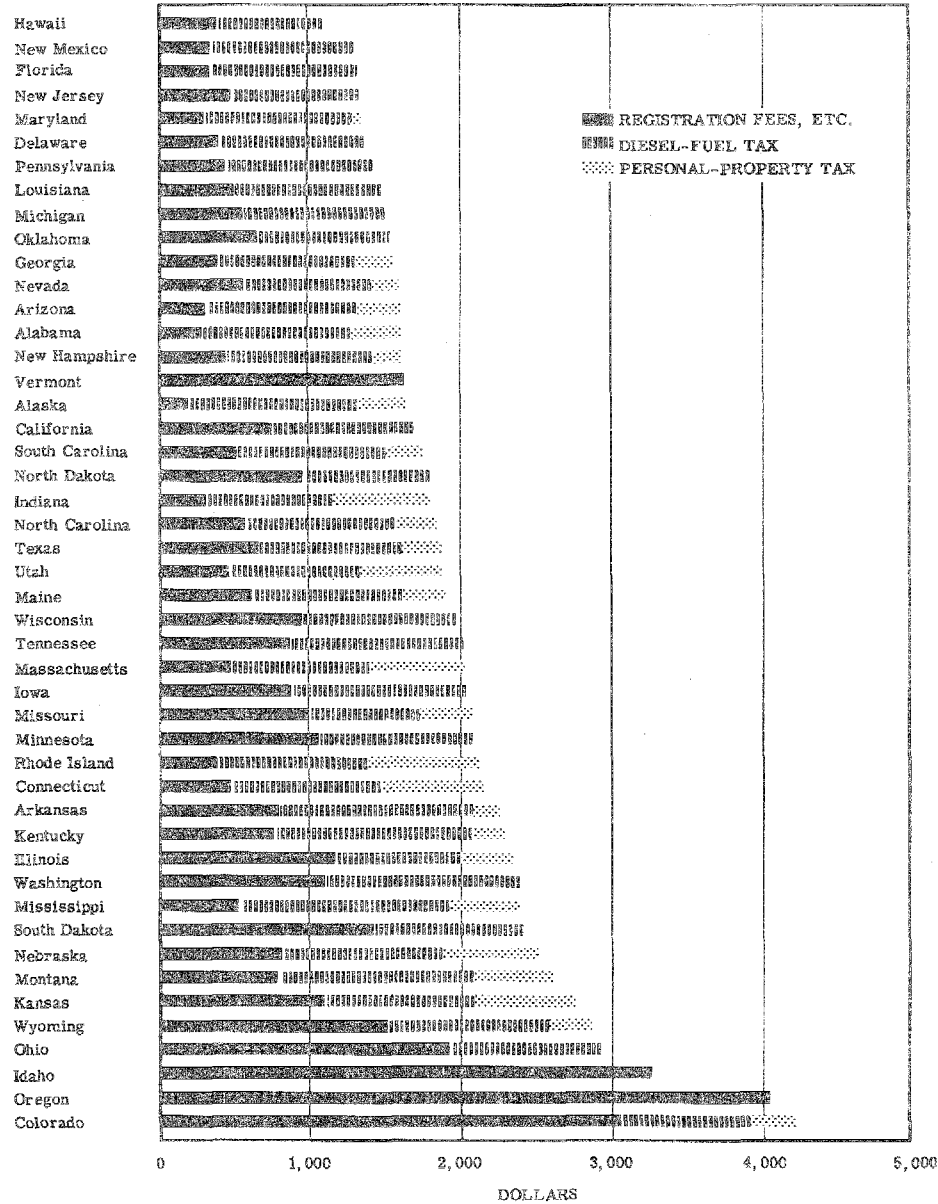
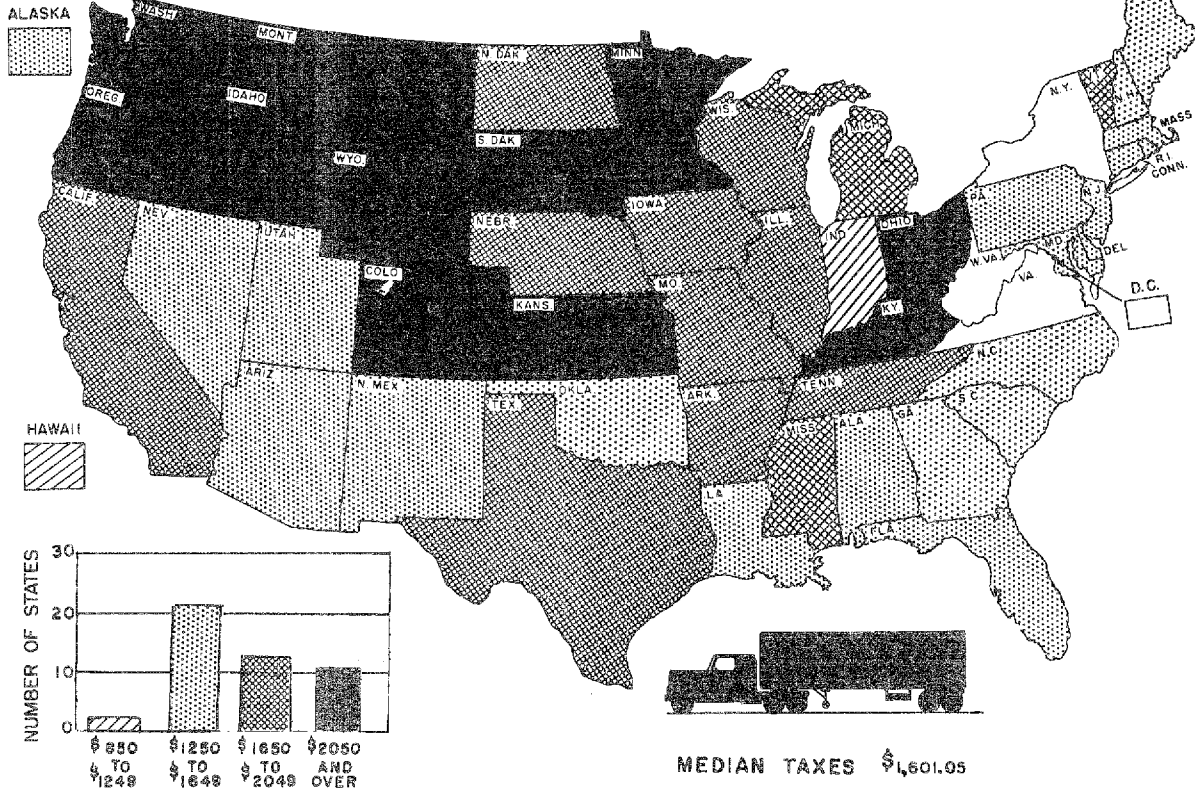


Figure 33. - State road-user and personal-property taxes on a 72,000-pound diesel-powered five-axle tractor-semitrailer combination (No. 12) in private use.

THIS COMBINATION IS NOT PERMITTED IN UNSHADED STATES



THIS COMBINATION IS NOT PERMITTED IN UNSHADED STATES

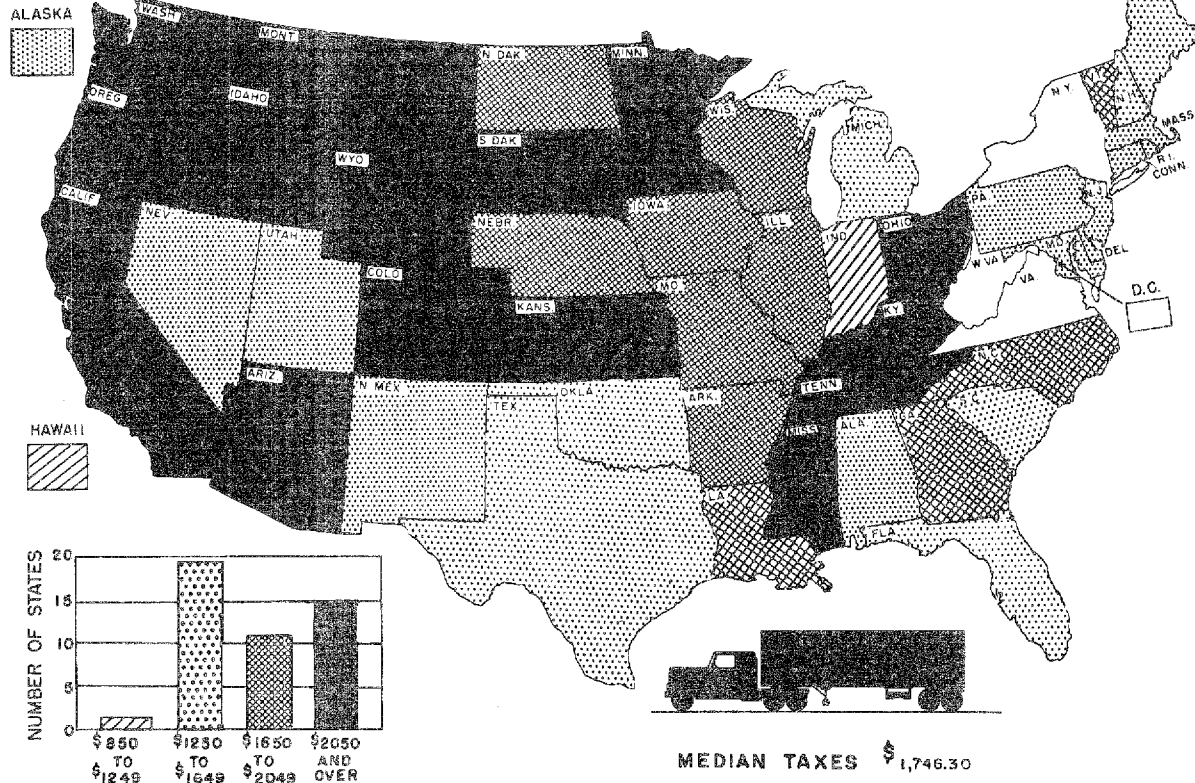


Figure 34.--State road-user taxes on a 72,000-pound diesel-powered five-axle tractor-semitrailer combination (No. 12). Private use (top); contract operation (bottom).

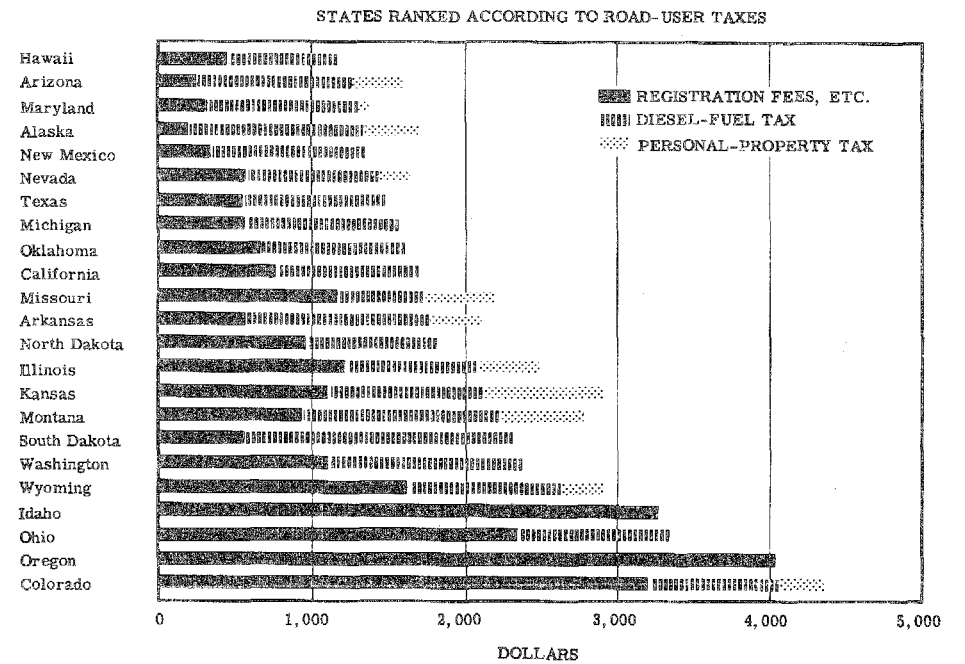
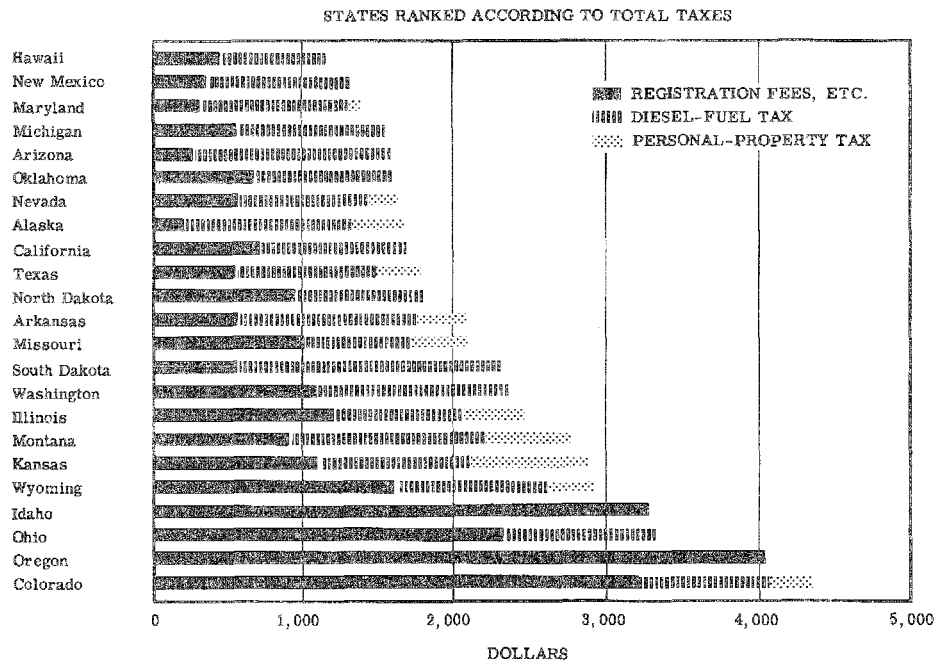
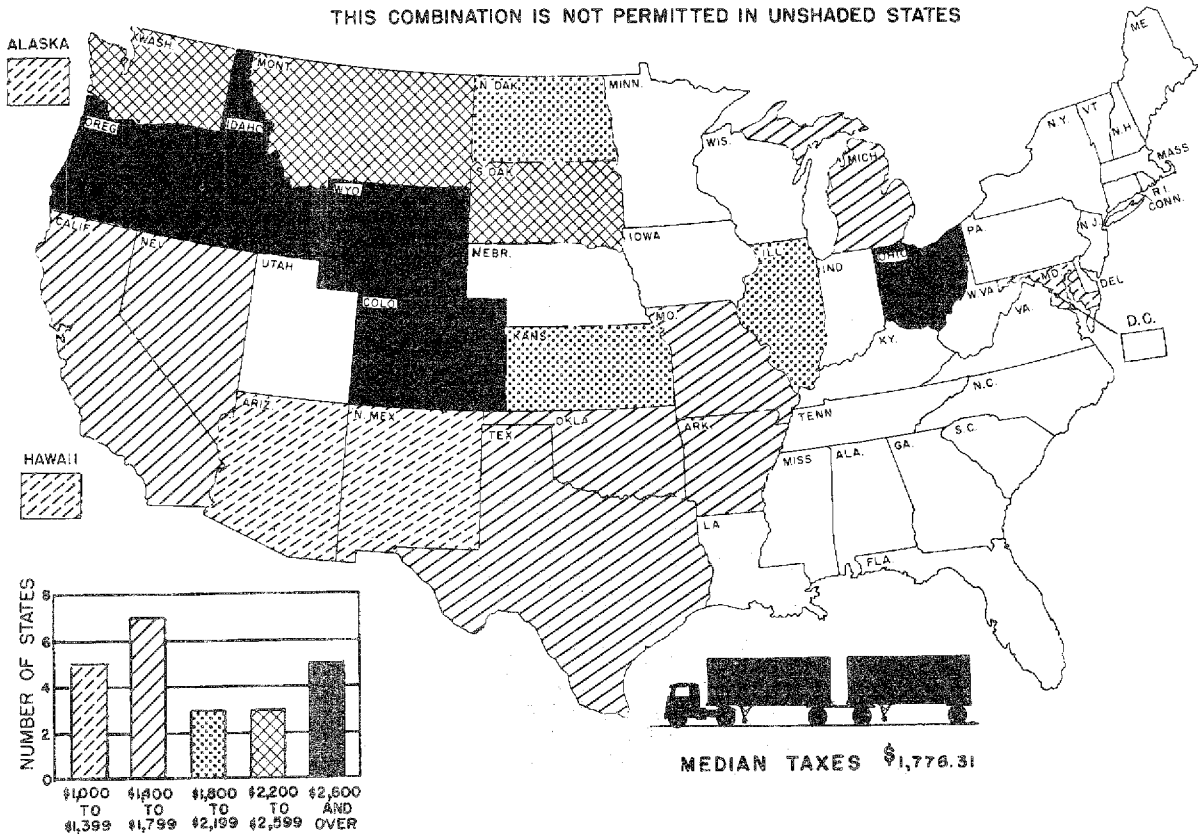


Figure 35. - State road-user and personal-property taxes on a 72,000-pound diesel-powered five-axle tractor-semitrailer and full trailer combination (No. 13) in private use.

THIS COMBINATION IS NOT PERMITTED IN UNSHADED STATES



THIS COMBINATION IS NOT PERMITTED IN UNSHADED STATES

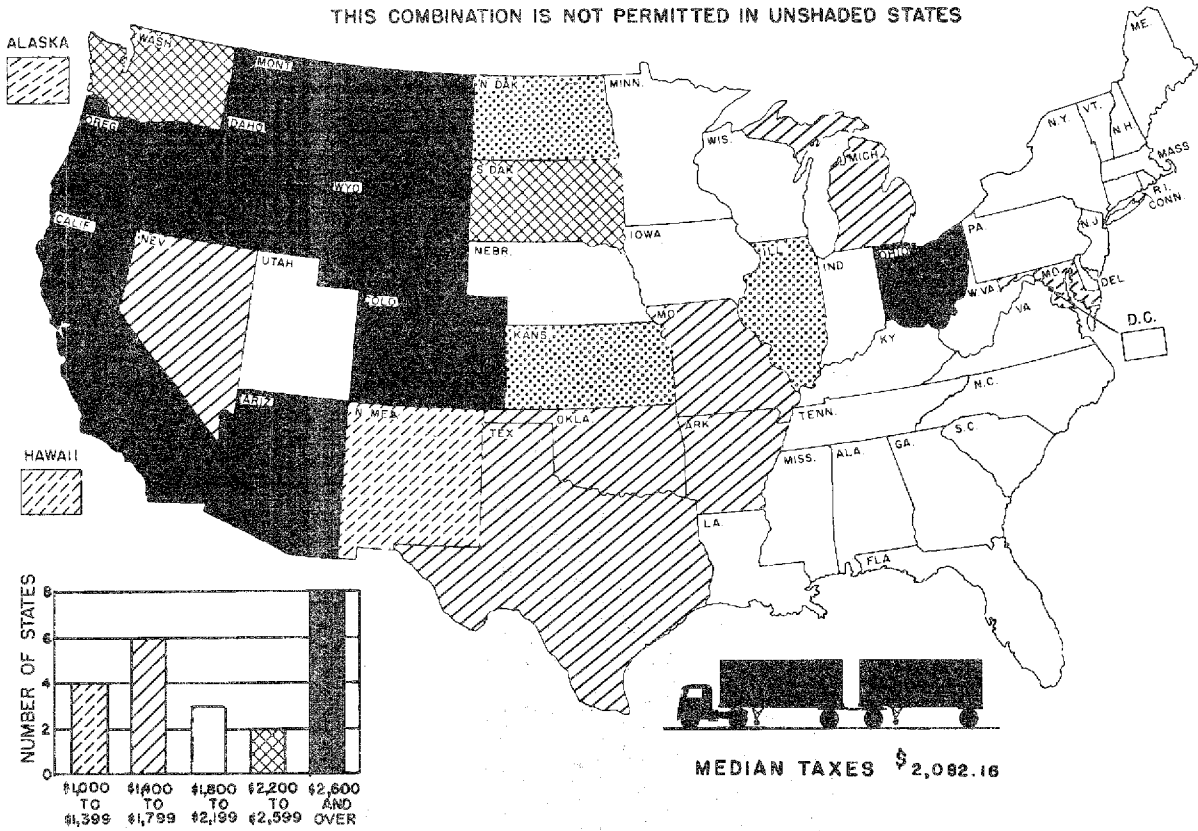


Figure 36.--State road-user taxes on a 72,000 -pound diesel-powered five-axle tractor-semitrailer and full trailer combination (No. 13). Private use (top); contract operation (bottom).

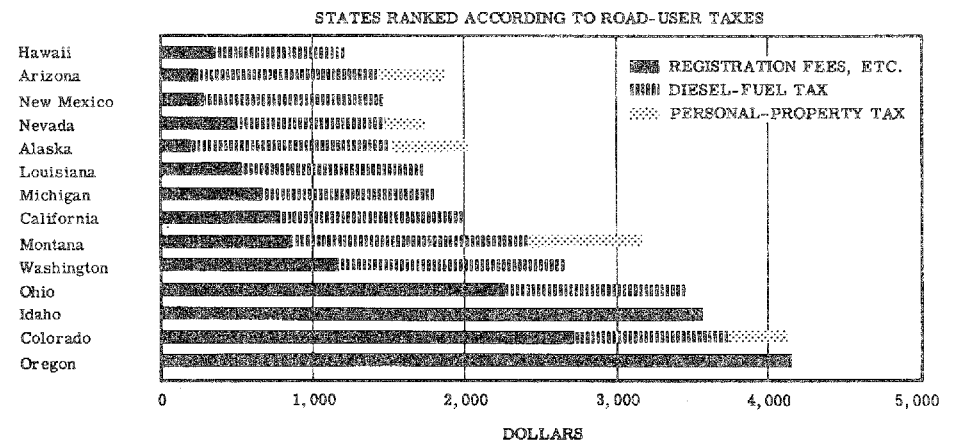
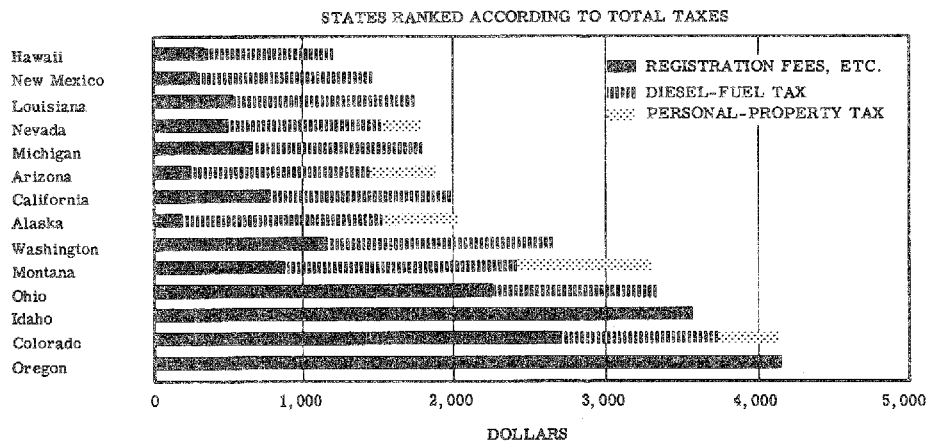
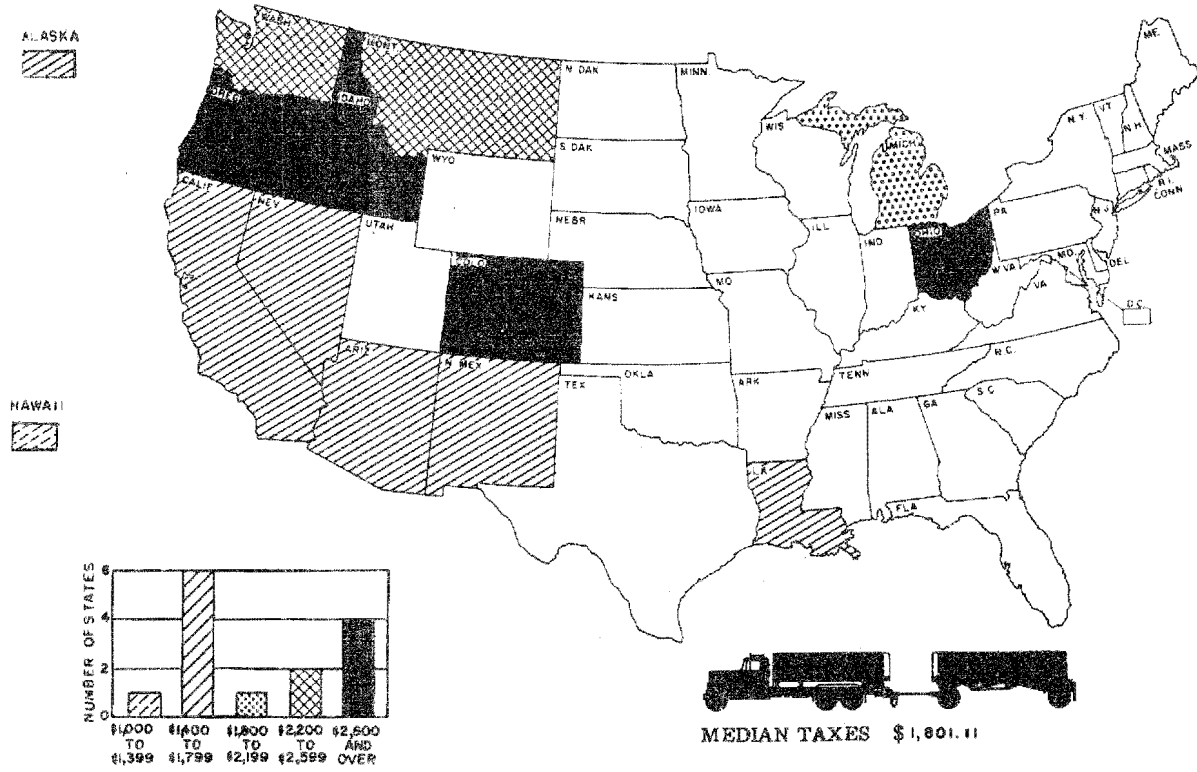


Figure 37. - State road-user and personal-property taxes on a 76,000-pound diesel-powered, five-axle, truck and full trailer combination (No. 14), in private use.

THIS COMBINATION IS NOT PERMITTED IN UNSHADED STATES



THIS COMBINATION IS NOT PERMITTED IN UNSHADED STATES

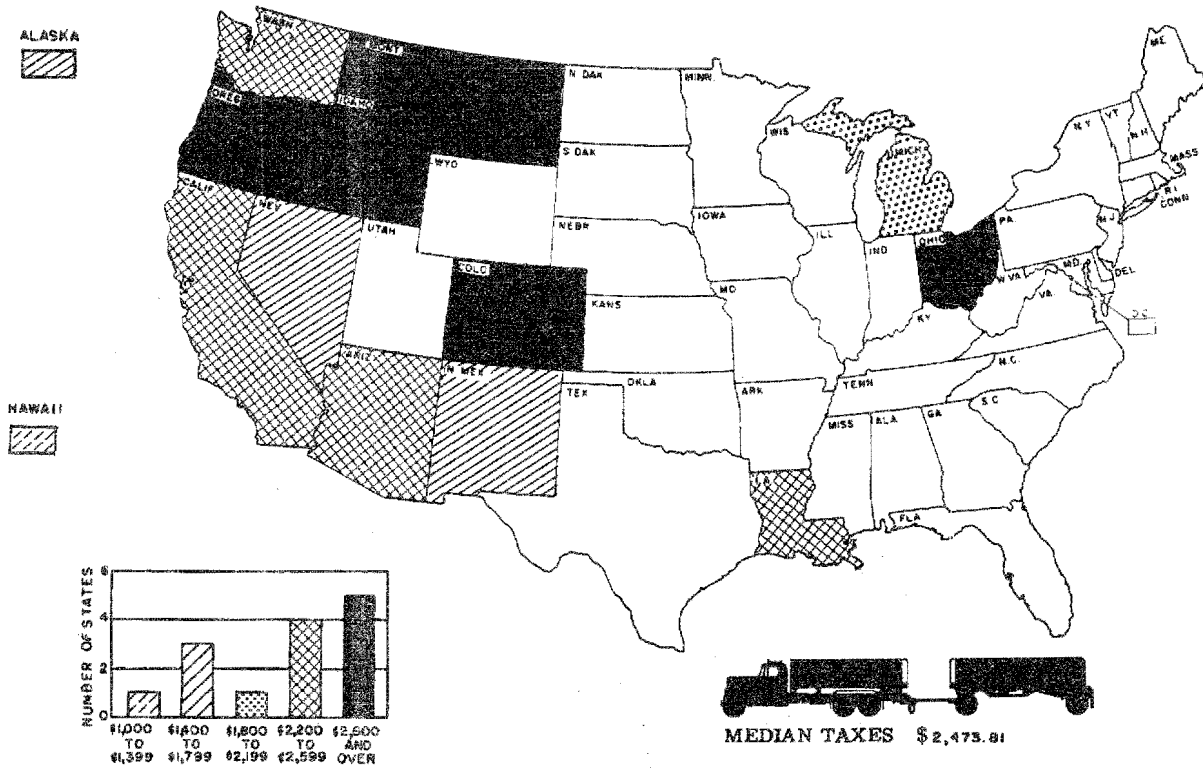
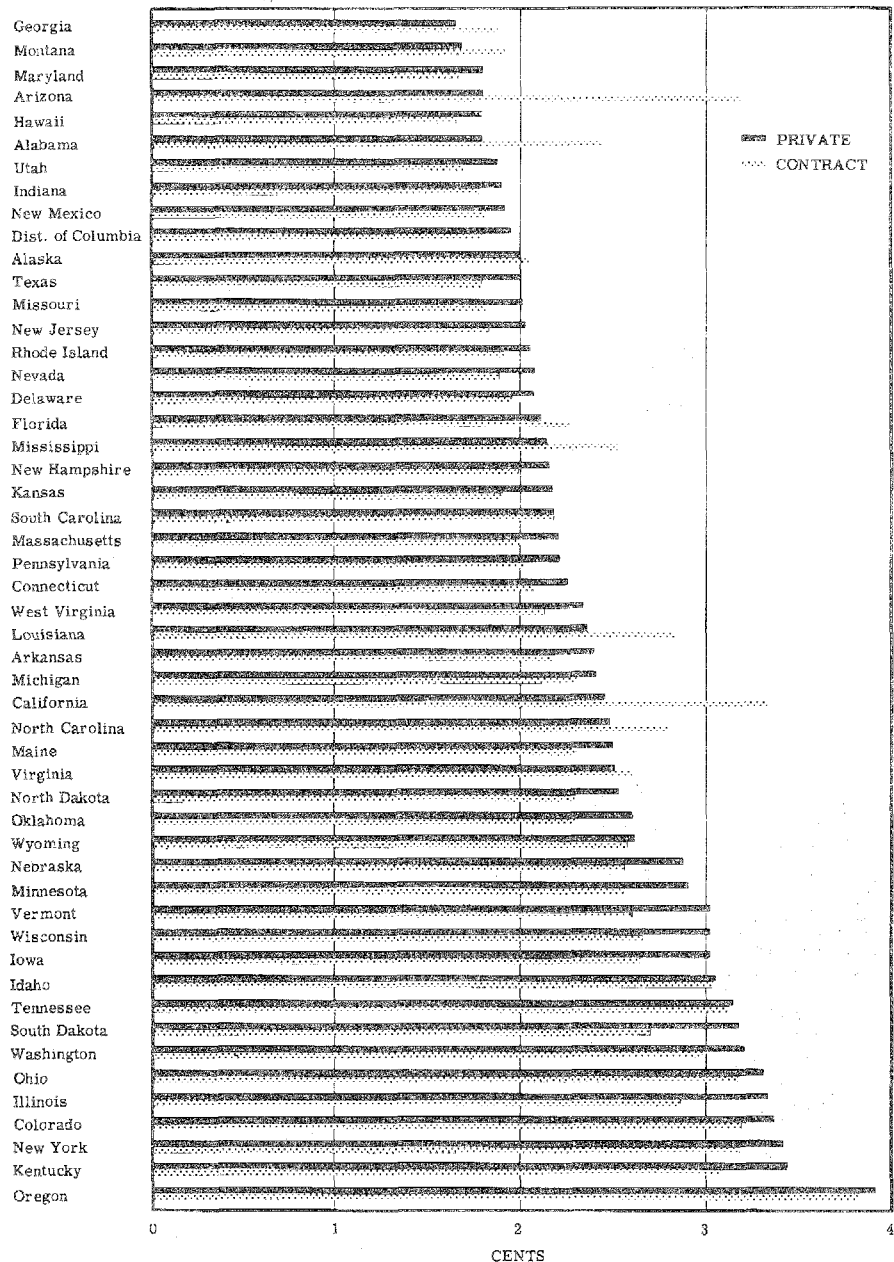


Figure 38. --State road-user taxes on a 76,000-pound diesel-powered, five-axle, truck and full trailer combination (No. 14). Private use (top); contract operation (bottom).

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



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

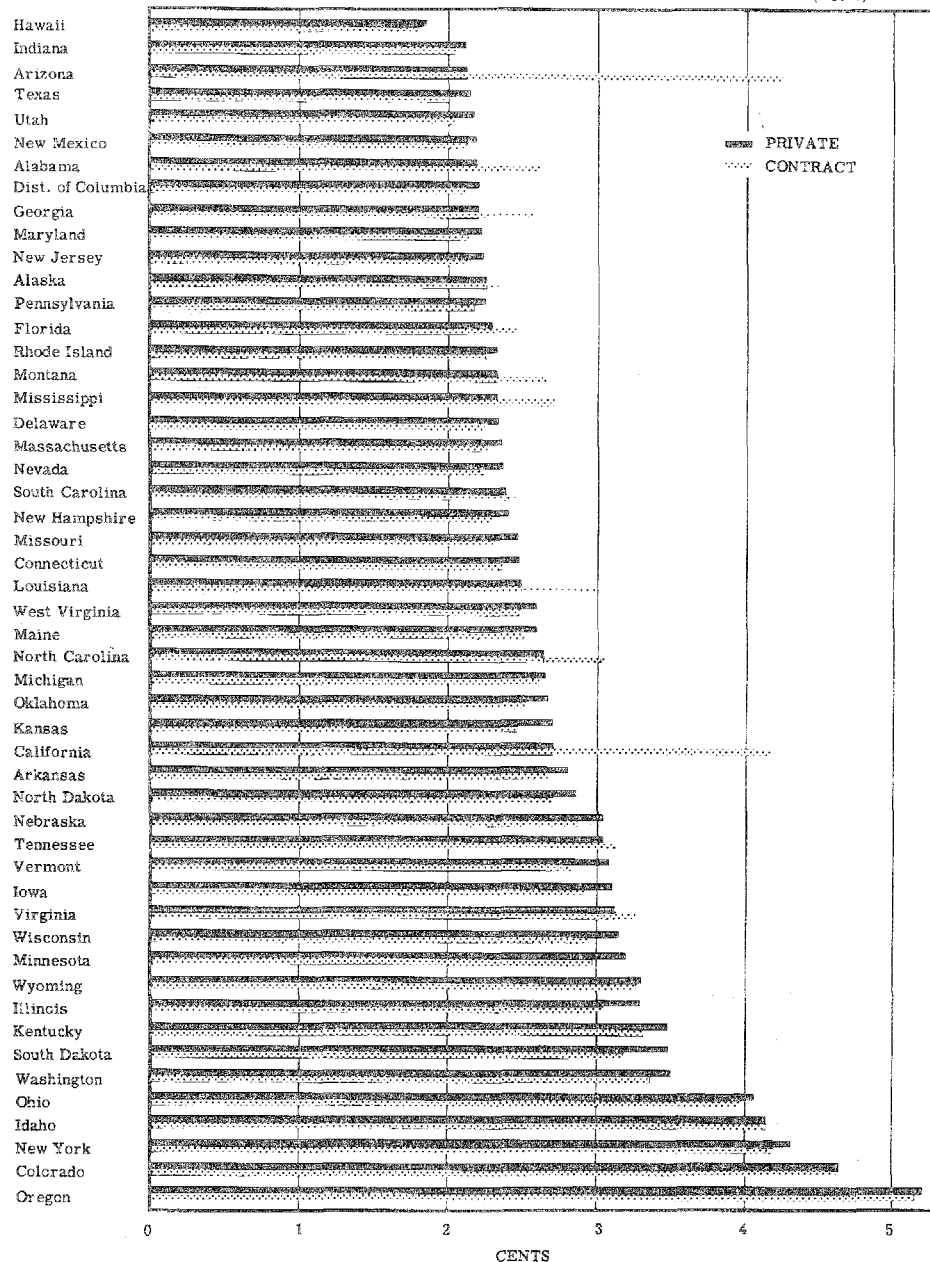
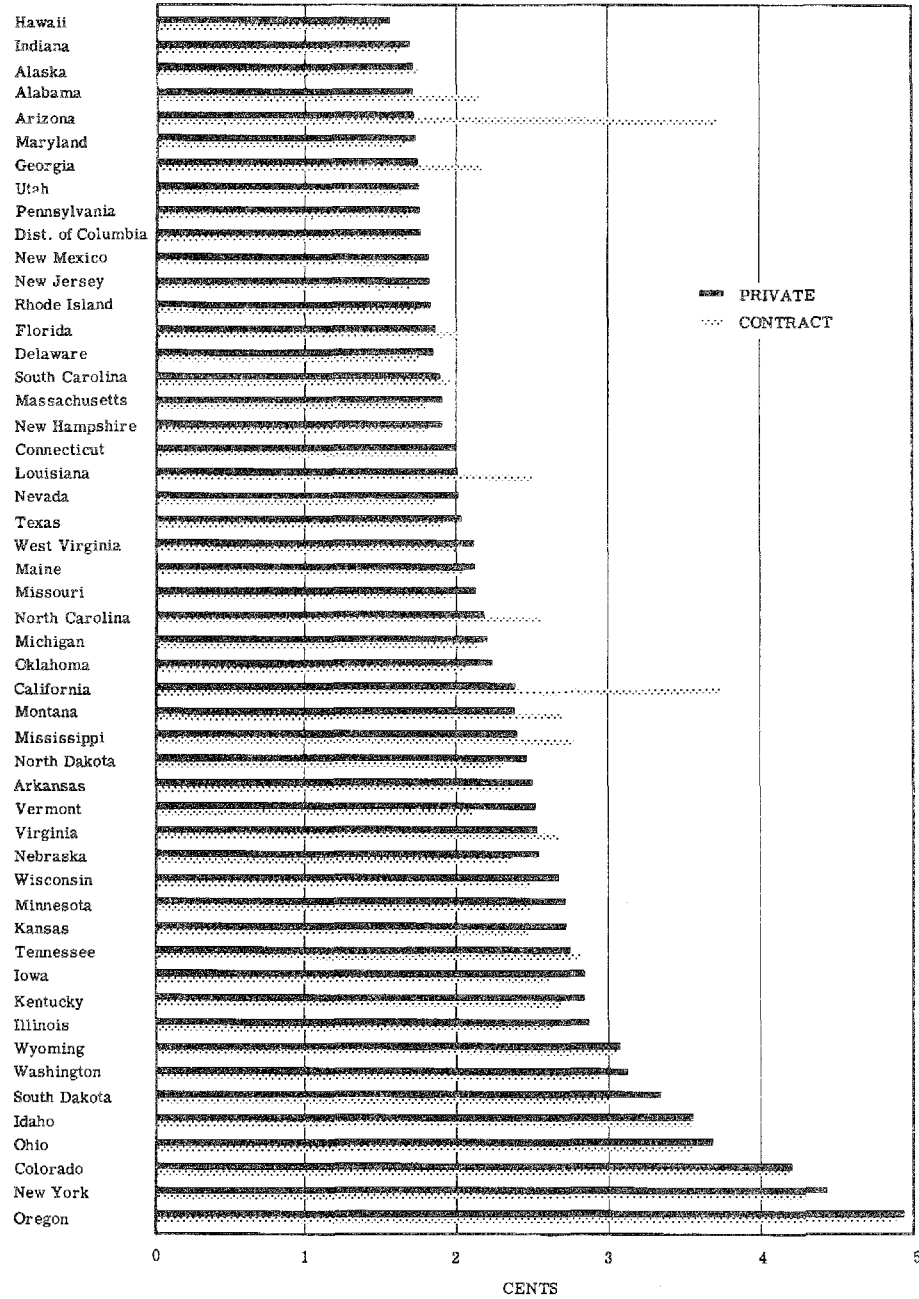


Figure 39. - Comparison of State road-user taxes (personal-property taxes excluded), in cents per mile, for private use and contract operation, for vehicles Nos. 8 and 9

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



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

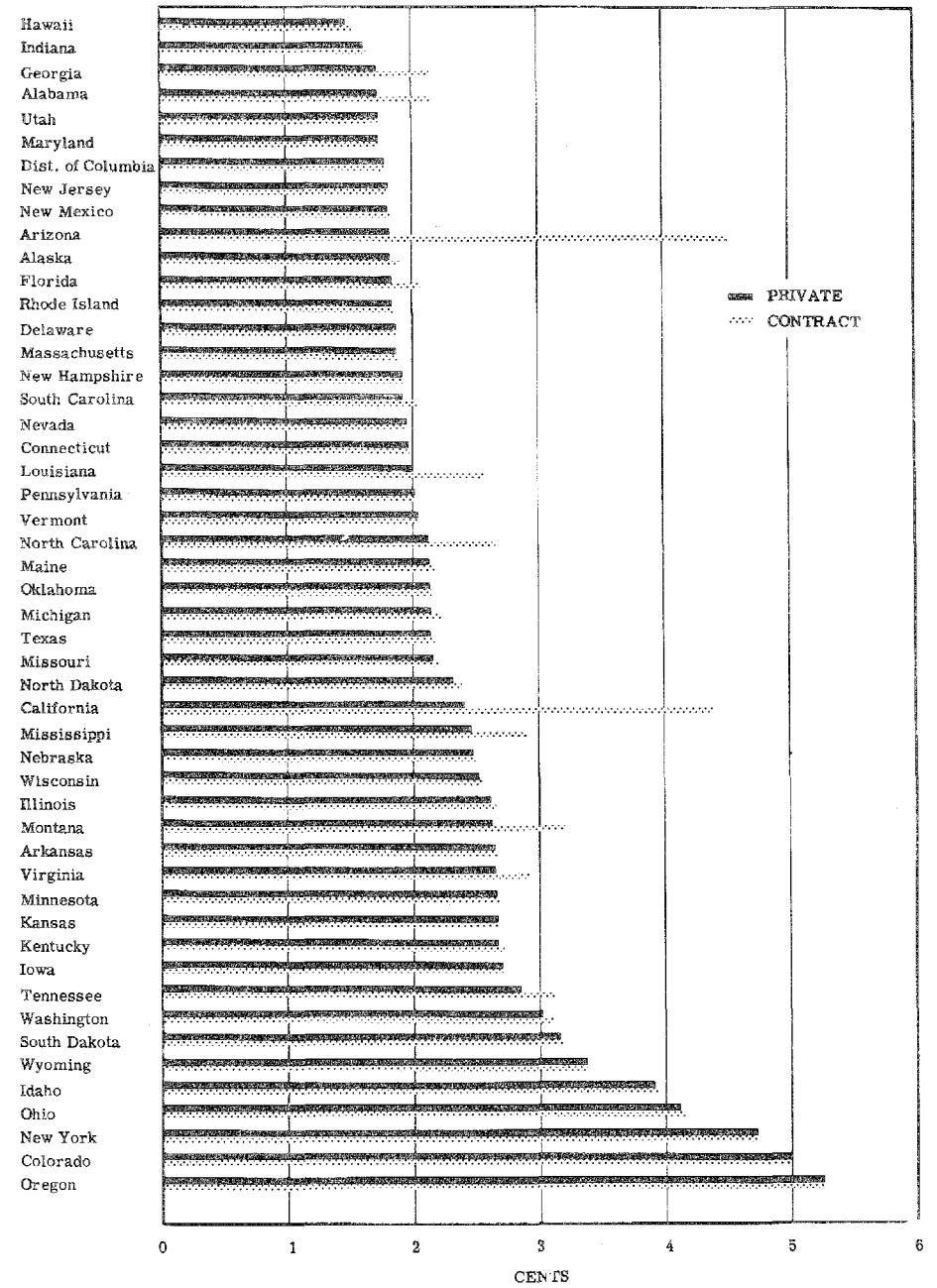
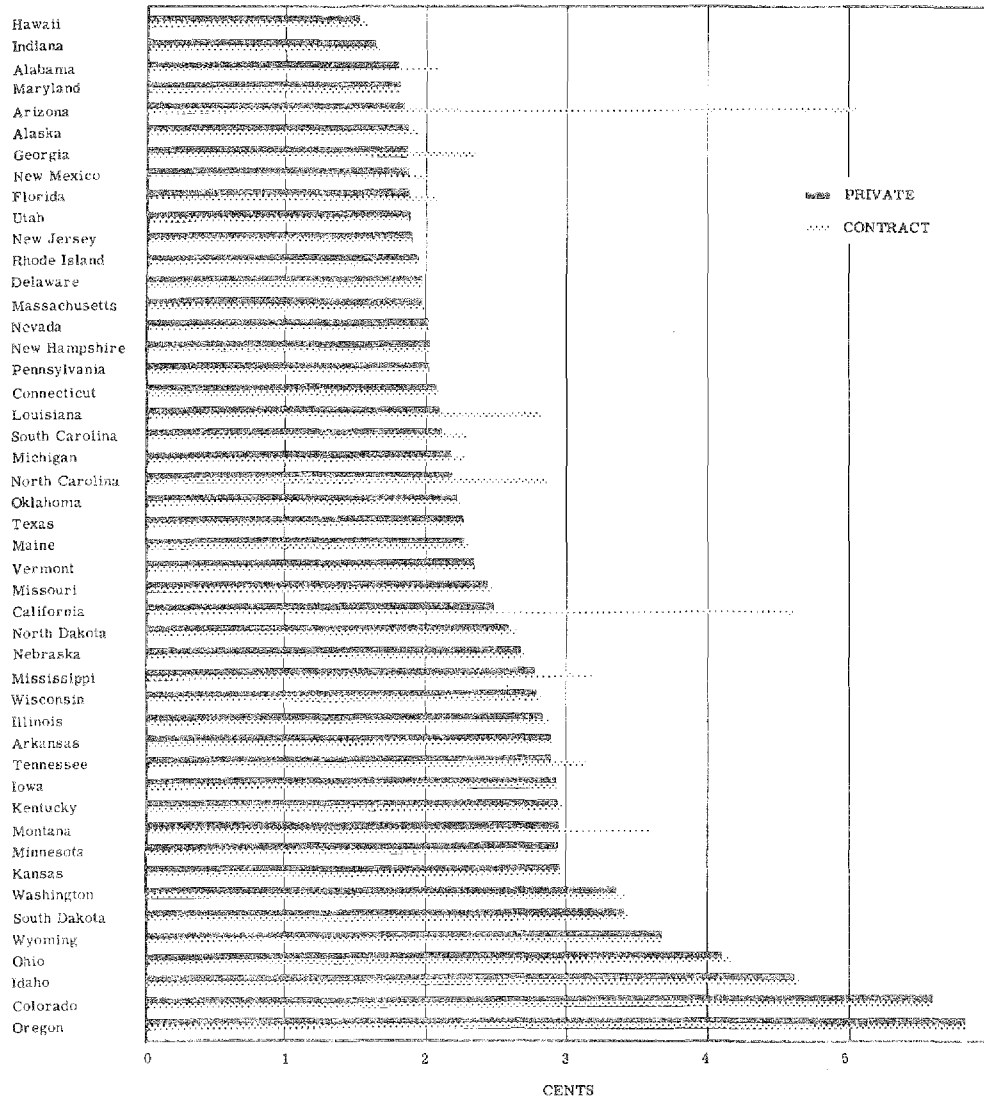


Figure 40. - Comparison of State road-user taxes (personal-property taxes excluded), in cents per mile, for private use and contract operation, for vehicles Nos. 10 and 11.

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



72,000- POUND DIESEL- POWERED FIVE- AXLE TRACTOR- SEMITRAILER AND FULL TRAILER (NO. 13)

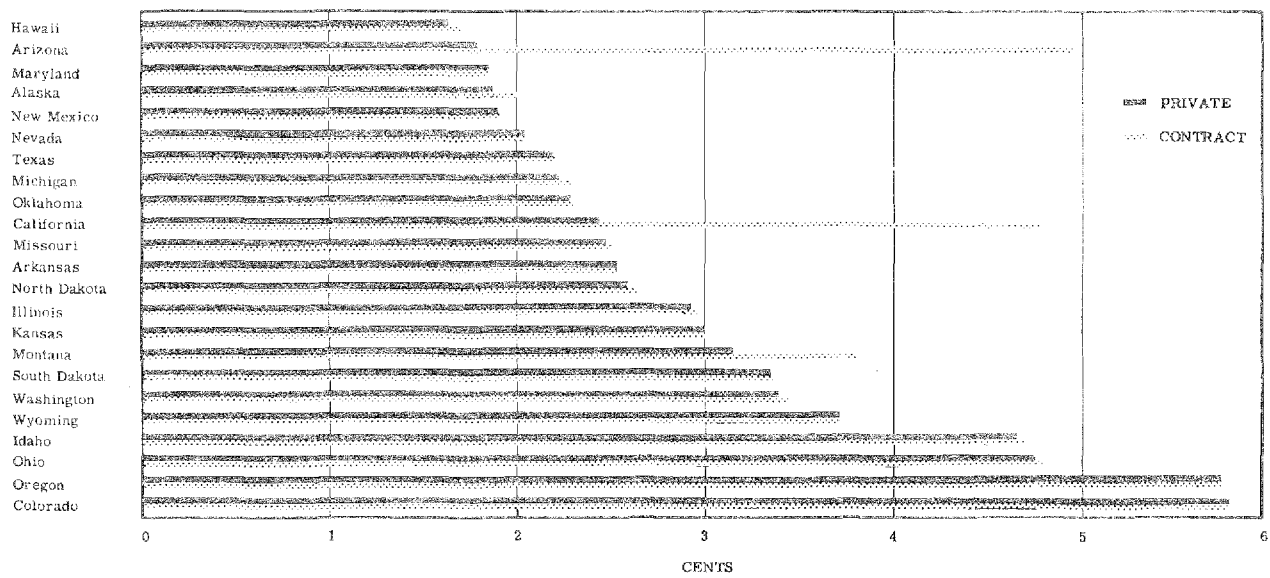


Figure 41. - Comparison of State road-user taxes (personal-property taxes excluded), in cents per mile, for private use and contract operation, for vehicles Nos. 12 and 13.

76,000-POUND DIESEL-POWERED FIVE-AXLE TRUCK AND FULL TRAILER COMBINATION (NO. 14)

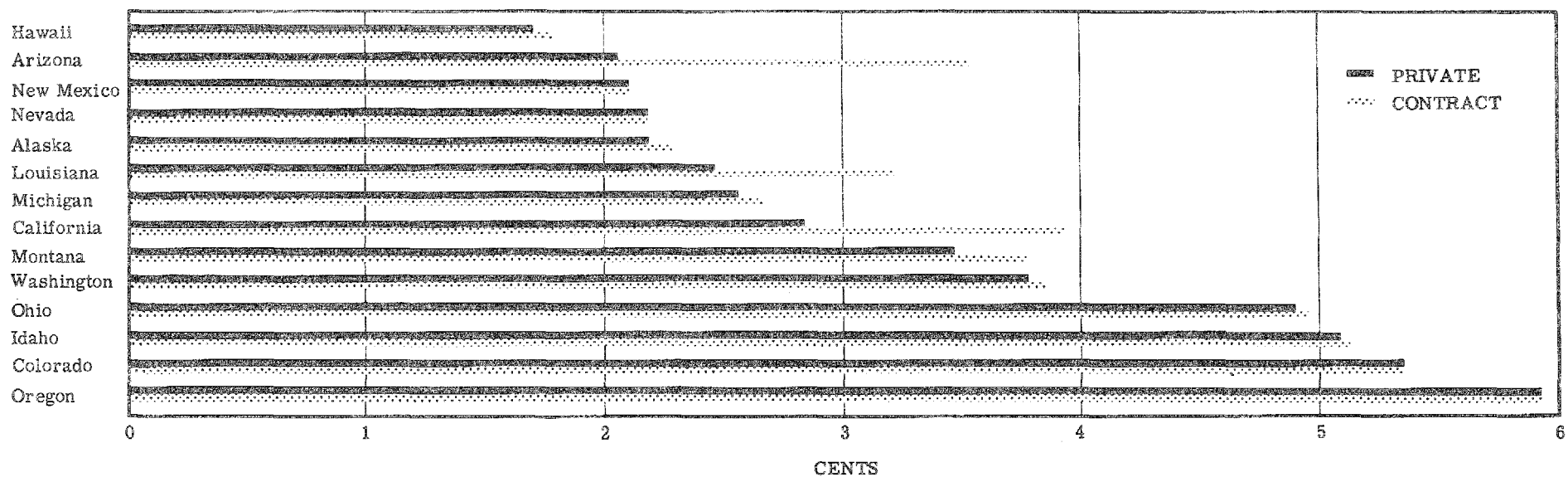


Figure 42. - Comparison of State road-user taxes (personal-property taxes excluded), in cents per mile, for private use and contract operation, for vehicle No. 14.

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:															
Connecticut	\$20.00	\$60.50	.....	\$33.60	\$114.10	1	14	\$20.00	\$60.50	.....	\$52.50	\$133.00	2	23
Maine	15.00	24.50	\$2.00	33.60	75.10	15	22	15.00	24.50	\$2.00	52.50	94.00	23	31	
Massachusetts	12.00	51.74	2.00	31.20	96.94	3	31	25.00	51.74	2.00	48.75	127.49	4	17	
New Hampshire	2.00	2.00	.....	33.60	37.60	49	49	25.00	17.64	.....	52.50	95.14	20	15
Rhode Island	18.00	57.60	1.00	33.60	110.20	2	17	18.00	68.80	1.00	52.50	140.30	1	27	
Vermont	32.00	.....	.....	31.20	63.20	21	6	32.00	.....	.....	48.75	80.75	33	10
Middle Atlantic:															
New Jersey	15.00	.....	1.00	28.80	44.80	45	33	30.00	.....	1.00	45.00	76.00	40	16
New York	17.50	.....	.....	28.80	46.30	43	28	25.00	.....	.....	45.00	70.00	46	30
Pennsylvania	16.50	.....	.....	33.60	50.10	40	24	16.50	.....	.....	52.50	69.00	48	33
South Atlantic (North):															
Delaware	20.00	.....	.....	33.60	53.60	36	14	20.00	.....	.....	52.50	72.50	43	23
District of Columbia . . . . .	.....	.....	.....	.....	.....	..	..	.....	.....	1.00	52.50	98.00	15	3
Maryland	12.00	5.00	.....	33.60	50.60	39	30	12.00	5.00	.....	52.50	69.50	47	38
Virginia	17.00	13.00	.....	33.60	63.60	20	22	17.00	26.77	.....	52.50	96.27	18	31
West Virginia	22.50	16.63	.....	33.60	72.73	17	10	22.50	20.76	.....	52.50	95.76	19	18
South Atlantic (South):															
Florida	34.30	.....	.....	33.60	67.90	19	5	34.30	.....	.....	52.50	86.80	27	8
Georgia	5.00	23.85	.....	31.20	60.05	25	47	5.00	24.53	.....	48.75	78.28	36	48
North Carolina	11.00	12.04	.....	33.60	56.64	32	34	21.00	21.22	.....	52.50	94.72	21	20
South Carolina	7.00	20.24	.....	33.60	60.84	22	38	7.00	32.21	.....	52.50	91.71	25	45
East North Central:															
Illinois	22.00	28.51	.....	28.80	79.31	9	21	22.00	39.75	.....	45.00	106.75	10	35
Indiana	9.50	57.12	.....	28.80	95.42	5	41	9.50	57.12	.....	45.00	111.62	8	47
Michigan	19.25	.....	1.00	33.60	53.85	35	13	19.25	.....	1.00	52.50	72.75	42	22
Ohio	18.85	.....	.....	33.60	52.45	37	18	40.85	.....	.....	52.50	93.35	24	6
Wisconsin	12.15	.....	.....	33.60	45.75	44	29	37.15	.....	.....	52.50	89.65	26	7
West North Central:															
Iowa	25.25	.....	.....	33.60	58.85	28	7	25.25	.....	.....	52.50	77.75	38	14
Kansas	8.50	42.00	.....	24.00	74.50	16	50	15.00	63.00	10.00	37.50	125.50	5	41
Minnesota	23.20	.....	.....	33.60	56.80	30	9	26.75	.....	.....	52.50	79.25	34	11
Missouri	15.00	21.66	.....	24.00	60.66	24	39	15.00	32.46	.....	37.50	84.96	30	50
Nebraska	9.00	23.81	.....	36.00	68.81	18	32	16.00	59.06	.....	56.25	131.31	3	25
North Dakota	28.50	.....	1.50	28.80	58.80	29	8	28.50	.....	1.50	45.00	75.00	41	18
South Dakota	26.75	.....	.....	28.80	55.55	33	11	26.75	.....	.....	45.00	71.75	44	26
East South Central:															
Alabama	13.50	12.60	.....	33.60	59.70	27	27	13.50	20.10	.....	52.50	86.10	28	37
Kentucky	5.00	9.45	.....	33.60	48.05	42	40	10.50	18.03	.....	52.50	81.03	32	39
Mississippi	7.28	37.26	.....	33.60	78.14	11	37	10.40	37.26	.....	52.50	100.16	12	40
Tennessee	18.50	.....	.....	33.60	52.10	38	19	30.75	.....	.....	52.50	83.25	31	9
West South Central:															
Arkansas	17.00	24.97	.....	36.00	77.97	13	16	17.00	24.97	.....	56.25	98.22	14	21
Louisiana	3.00	.....	.....	33.60	36.60	50	45	10.00	.....	.....	52.50	62.50	50	41
Oklahoma	11.75	.....	.....	31.20	42.95	47	36	22.15	.....	.....	48.75	70.90	45	29
Texas	11.30	4.40	1.75	24.00	41.45	48	44	22.30	23.75	1.75	37.50	85.30	29	44	
Mountain:-															
Arizona	18.50	26.46	.....	33.60	78.56	10	19	18.50	26.46	.....	52.50	97.46	16	28
Colorado	8.50	23.52	.....	28.80	60.82	23	42	10.25	23.52	.....	45.00	78.77	35	46
Idaho	18.50	.....	2.00	33.60	54.10	34	12	18.50	.....	7.00	52.50	78.00	37	13
Montana	16.50	29.90	.....	31.20	77.60	14	26	18.00	41.68	.....	48.75	108.43	9	36
Nevada	7.00	21.00	.....	28.80	56.80	30	48	7.00	21.00	27.00	45.00	100.00	13	12
New Mexico	15.50	.....	.....	33.60	49.10	41	25	15.50	.....	.....	52.50	68.00	49	34
Utah	7.50	40.75	1.00	28.80	78.05	12	42	7.50	40.75	1.00	45.00	94.25	22	49	
Wyoming	7.50	23.52	.....	28.80	59.82	26	46	7.50	23.52	.....	45.00	75.02	39	50
Pacific:															
California	28.00	.....	25.00	33.60	86.60	7	2	28.00	.....	25.00	52.50	105.50	11	2
Oregon	10.00	.....	.....	33.60	43.60	46	35	10.00	.....	.....	52.50	62.50	50	41
Washington	13.00	.....	32.75	43.20	88.95	6	1	18.00	.....	32.75	67.50	118.25	7	1
Other Areas:															
Alaska	30.00	27.45	.....	38.40	95.85	4	4	35.00	27.45	.....	60.00	122.45	6	5
Hawaii	59.00	.....	.....	24.00	83.00	8	3	59.00	.....	.....	37.50	96.50	17	4
Average 1/	\$16.43	\$26.48	\$6.45	\$32.02	\$64.70			\$20.81	\$33.34	\$8.14	\$50.07	\$91.42			

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, 20,000 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	Gasol- ine tax	Total	Rank of State		Regis- tration fees	Prop- erty tax	Other taxes and fees	Carrier taxes and fees	Mileage or ton- mile tax	Gasol- ine tax	Total	Rank of State	
							Total fees and taxes	Total, excl. prop. tax								Total fees and taxes	Total, excl. prop. tax
New England:																	
Connecticut	\$80.00	\$143.00	.....	.....	\$140.00	\$363.00	8	36	\$80.00	\$143.00	.....	\$10.00	.....	\$233.31	\$466.31	16	38
Maine	125.00	60.75	\$2.00	.....	140.00	327.75	16	18	125.00	60.75	\$2.00	30.00	.....	233.31	\$451.06	19	20
Massachusetts	100.00	128.30	2.00	.....	130.00	360.30	9	29	100.00	128.30	2.00	10.00	.....	216.65	456.95	18	35
New Hampshire	112.00	43.74	.....	.....	140.00	295.74	25	23	112.00	43.74	.....	3.00	.....	233.31	392.05	29	27
Rhode Island	80.00	163.40	2.00	.....	140.00	385.40	5	33	80.00	163.40	2.00	7.00	.....	233.31	485.71	9	40
Vermont	234.00	.....	.....	.....	130.00	364.00	7	3	234.00	.....	.....	.....	.....	216.65	450.65	20	12
Middle Atlantic:																	
New Jersey	110.00	.....	1.00	.....	120.00	231.00	44	30	110.00	.....	1.00	.....	.....	199.98	310.98	49	41
New York	95.00	.....	.....	\$90.00	120.00	305.00	21	9	95.00	.....	.....	\$150.00	.....	199.98	444.98	21	14
Pennsylvania	90.00	.....	.....	.....	140.00	230.00	45	31	90.00	.....	.....	.....	.....	233.31	323.31	47	38
South Atlantic (North):																	
Delaware	98.00	.....	.....	.....	140.00	238.00	39	26	98.00	.....	.....	.....	.....	233.31	331.31	44	34
District of Columbia	74.50	.....	1.00	.....	140.00	215.50	51	38	74.50	.....	1.00	.....	.....	233.31	308.81	50	42
Maryland	75.00	20.99	.....	.....	140.00	235.00	41	40	75.00	20.99	.....	.....	.....	233.31	328.31	46	44
Virginia	62.00	65.34	.....	.....	140.00	267.34	35	42	62.00	65.34	.....	.....	.....	233.31	391.65	30	37
West Virginia	104.50	30.04	.....	.....	140.00	274.54	34	25	104.50	30.04	.....	8.63	.....	233.31	376.48	38	29
South Atlantic (South):																	
Florida	94.15	.....	.....	.....	140.00	234.15	43	28	94.15	.....	.....	16.00	.....	233.31	343.46	41	30
Georgia	30.00	62.68	.....	.....	130.00	222.68	46	51	30.00	62.68	.....	25.00	.....	216.65	334.33	43	46
North Carolina	161.00	81.74	.....	.....	140.00	382.74	6	10	281.00	81.74	.....	.....	.....	233.31	596.05	4	6
South Carolina	117.00	57.63	.....	.....	140.00	314.63	20	21	117.00	57.63	.....	37.50	.....	233.31	445.44	51	13
East North Central:																	
Illinois	160.00	108.80	.....	.....	120.00	388.80	4	16	160.00	108.80	.....	5.00	.....	199.98	473.78	13	23
Indiana	50.50	181.58	.....	.....	120.00	352.08	12	50	50.50	181.58	.....	12.00	.....	199.98	444.06	22	49
Michigan	117.80	.....	1.00	.....	140.00	258.80	38	20	117.80	.....	1.00	60.00	.....	233.31	412.11	26	17
Ohio	141.15	.....	.....	.....	140.00	281.15	33	15	141.15	.....	.....	20.00	.....	233.31	394.46	28	18
Wisconsin	217.00	.....	.....	.....	140.00	357.00	10	4	217.00	.....	.....	10.00	.....	233.31	460.31	17	11
West North Central:																	
Iowa	190.25	.....	.....	.....	140.00	330.25	15	7	190.25	.....	.....	5.00	.....	233.31	428.56	24	15
Kansas	75.00	131.00	10.00	.....	100.00	316.00	19	46	75.00	131.00	.....	10.00	.....	166.65	382.65	33	51
Minnesota	95.00	.....	.....	.....	140.00	235.00	41	27	95.00	.....	.....	12.50	.....	233.31	340.81	42	31
Missouri	80.00	108.20	.....	.....	100.00	288.20	28	48	80.00	108.20	.....	25.00	.....	166.65	379.85	35	46
Nebraska	161.00	142.12	.....	.....	150.00	453.12	1	8	161.00	142.12	.....	15.00	.....	249.98	568.10	5	16
North Dakota	60.00	.....	41.50	.....	120.00	221.50	49	34	60.00	.....	41.50	45.00	.....	199.98	346.48	40	28
South Dakota	133.00	.....	185.00	.....	120.00	438.00	2	1	133.00	.....	.....	195.00	.....	199.98	527.98	7	4
East South Central:																	
Alabama	75.50	68.34	.....	.....	140.00	283.84	32	38	75.50	68.34	.....	.....	.....	233.31	377.15	37	42
Kentucky	133.00	43.69	.....	.....	140.00	316.69	18	17	133.00	43.69	.....	25.00	.....	233.31	435.00	23	19
Mississippi	70.40	91.53	.....	.....	140.00	301.93	22	41	70.40	91.53	.....	13.00	.....	233.31	476.64	12	21
Tennessee	290.75	.....	.....	.....	140.00	430.75	3	2	290.75	.....	12.50	.....	.....	233.31	621.56	3	3
West South Central:																	
Arkansas	95.00	39.04	.....	.....	150.00	284.04	31	24	95.00	39.04	.....	5.00	.....	249.98	383.14	32	26
Louisiana	120.00	.....	.....	.....	140.00	260.00	37	19	120.00	.....	.....	10.00	.....	233.31	483.31	10	7
Oklahoma	157.15	.....	.....	.....	130.00	287.15	29	13	157.15	.....	.....	2.25	.....	216.65	376.05	39	22
Texas	154.30	64.64	1.75	.....	100.00	320.69	17	22	154.30	64.64	1.75	11.00	.....	166.65	398.34	27	33
Mountain:																	
Arizona	55.65	65.61	.....	.....	140.00	261.26	36	43	55.65	65.61	.....	350.75	.....	233.31	705.32	1	2
Colorado	19.00	58.32	.....	157.20	120.00	354.52	11	11	19.00	58.32	.....	262.00	.....	199.98	539.30	6	9
Idaho	56.00	.....	7.00	89.25	140.00	292.25	27	12	56.00	.....	2.00	30.00	148.75	233.31	470.06	15	10
Montana	60.50	110.83	.....	.....	130.00	301.33	23	44	60.50	110.83	.....	84.75	.....	216.65	472.73	14	24
Nevada	38.00	40.00	27.00	.....	120.00	225.00	47	46	38.00	40.00	.....	101.00	.....	199.98	378.98	36	32
New Mexico	85.10	.....	.....	.....	140.00	225.10	46	32	85.10	.....	.....	10.00	.....	233.31	328.41	45	36
Utah	65.00	115.30	1.00	.....	120.00	301.30	24	45	65.00	115.30	1.00	.....	.....	199.98	381.28	34	48
Wyoming	30.00	58.32	29.00	.....	120.00	237.32	40	49	30.00	58.32	.....	29.00	.....	199.98	317.30	48	50
Pacific:																	
California	91.00	.....	54.00	.....	140.00	285.00	30	14	91.00	.....	54.00	271.70	.....	233.31	650.01	2	1
Oregon	60.00	.....	2.50	135.00	140.00	337.50	14	6	60.00	.....	.....	225.00	.....	233.31	520.81	8	5
Washington	88.00	.....	77.00	.....	180.00	345.00	13	5	88.00	.....	77.00	17.40	.....	299.97	482.37	11	8
Other Areas:																	
Alaska	60.00	72.90	.....	.....	160.00	292.90	26	36	60.00	72.90	.....	25.00	.....	266.64	424.54	25	25
Hawaii	120.50	.....	.....	.....	100.00	220.50	50	35	120.50	.....	.....	16.00	.....	166.65	303.15	51	45
Average 1/	\$102.90	\$64.17	\$26.16	\$117.86	\$133.53	\$300.60			\$111.22	\$63.96	\$15.29	\$41.21	\$196.44	\$222.53	\$429.85		

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 diesel-powered, single-unit, three-axle dump truck, 40,000 pounds gross vehicle weight (No. 7)

State	Private operation							
	Registra- tion fee	Property tax	Other taxes and fees	Mileage or ton-mile tax	Diesel fuel tax	Total	Rank of State	
							Total fees and taxes	Total, excluding property tax
New England:								
Connecticut	\$260.00	\$547.25	.....	.....	\$318.15	\$1,125.40	5	30
Maine	321.00	231.25	\$2.00	.....	318.15	872.40	22	25
Massachusetts	200.00	488.40	2.00	.....	295.43	985.83	11	45
New Hampshire	232.00	166.50	1.00	.....	318.15	717.65	33	33
Rhode Island	200.00	620.60	2.00	.....	318.15	1,140.75	4	40
Vermont	875.00	.....	.....	.....	No tax	875.00	21	9
Middle Atlantic:								
New Jersey	240.00	.....	1.00	.....	272.70	513.70	51	43
New York	200.00	.....	.....	\$312.50	409.05	921.55	17	4
Pennsylvania	252.00	.....	.....	.....	318.15	570.15	43	31
South Atlantic (North):								
Delaware	202.00	.....	.....	.....	318.15	520.15	50	40
District of Columbia	202.50	.....	1.00	.....	318.15	521.65	49	38
Maryland	200.00	50.00	.....	.....	318.15	568.15	44	42
Virginia	190.00	245.74	1.00	.....	409.05	845.79	25	29
West Virginia	284.50	82.35	1.00	.....	318.15	686.00	35	28
South Atlantic (South):								
Florida	229.44	.....	.....	.....	318.15	547.59	47	35
Georgia	100.00	223.45	.....	.....	295.43	618.88	40	50
North Carolina	321.00	216.47	.....	.....	318.15	855.62	23	26
South Carolina	202.00	293.23	1.00	.....	318.15	814.38	27	39
East North Central:								
Illinois	642.00	173.05	.....	.....	272.70	1,087.75	6	5
Indiana	200.50	193.41	.....	.....	272.70	666.61	39	47
Michigan	295.00	.....	1.00	.....	318.15	614.15	41	27
Ohio	525.10	.....	.....	125.00	318.15	968.25	13	3
Wisconsin	477.00	.....	.....	.....	318.15	795.15	29	13
West North Central:								
Iowa	465.25	.....	.....	.....	363.60	828.85	26	11
Kansas	150.00	580.00	.....	.....	318.15	1,048.15	10	48
Minnesota	444.15	.....	.....	.....	318.15	762.30	31	15
Missouri	100.00	286.73	.....	.....	227.25	613.98	42	51
Nebraska	411.00	576.49	.....	.....	340.88	1,328.37	1	17
North Dakota	400.00	.....	1.50	.....	272.70	674.20	37	21
South Dakota	463.00	.....	465.00	.....	318.15	1,246.15	3	1
East South Central:								
Alabama	100.50	279.39	.....	.....	318.15	698.04	34	49
Kentucky	475.00	173.31	.....	.....	409.05	1,057.36	8	8
Mississippi	215.60	409.05	.....	.....	454.50	1,079.15	7	23
Tennessee	525.75	.....	.....	.....	353.60	889.35	20	7
West South Central:								
Arkansas	260.00	251.36	.....	.....	386.33	897.69	19	24
Louisiana	240.00	.....	.....	.....	318.15	558.15	45	32
Oklahoma	377.15	.....	.....	.....	295.43	672.58	38	22
Texas	439.86	213.68	1.75	.....	295.43	950.72	14	18
Mountain:								
Arizona	191.25	249.75	.....	.....	318.15	759.15	32	44
Colorado	19.00	222.00	.....	468.20	272.70	981.90	12	16
Idaho	101.00	.....	7.00	571.25	.....	679.25	36	20
Montana	498.00	420.58	.....	.....	409.05	1,327.63	2	6
Nevada	99.50	153.00	425.00	.....	272.70	950.20	15	12
New Mexico	230.00	.....	1.00	.....	318.15	549.15	46	34
Utah	200.00	441.34	1.00	.....	272.70	915.04	18	46
Wyoming	30.00	222.00	5.00	373.13	318.15	948.28	16	19
Pacific:								
California	329.00	.....	203.00	.....	318.15	850.15	24	10
Oregon	110.00	.....	662.50	.....	.....	772.50	30	14
Washington	350.75	.....	296.50	.....	409.05	1,056.30	9	2
Other Areas:								
Alaska	160.00	277.50	.....	.....	363.60	801.10	28	37
Hawaii	305.00	.....	.....	.....	227.25	532.25	48	36
Average ^{1/}	\$285.13	\$296.00	\$99.15	\$370.02	\$322.89	\$828.64		

^{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 gasoline-powered, three-axle combination, 40,000 pounds gross vehicle weight (No. 8), in private use

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:											
Connecticut	\$260.00	\$145.75	.....	.....	\$420.00	\$825.75	.....	\$126.50	.....	.....	\$126.50
Maine	321.00	61.88	\$2.00	.....	420.00	804.88	\$5.00	60.37	\$2.00	.....	67.37
Massachusetts	240.00	130.68	2.00	.....	390.00	762.68	30.00	113.52	.....	.....	143.52
New Hampshire	232.00	44.55	.....	.....	420.00	696.55	.....	38.70	.....	.....	38.70
Rhode Island	200.00	163.40	2.00	.....	420.00	785.40	2.00	142.00	2.00	.....	146.00
Vermont	500.00	.....	.....	.....	390.00	890.00	15.00	.....	.....	.....	15.00
Middle Atlantic:											
New Jersey	240.00	.....	1.00	.....	360.00	601.00	15.00	.....	1.00	.....	16.00
New York	280.00	.....	.....	\$375.00	360.00	1,015.00	15.00	.....	.....	.....	15.00
Pennsylvania	120.00	.....	.....	.....	420.00	540.00	125.00	.....	.....	.....	125.00
South Atlantic (North):											
Delaware	292.00	.....	.....	.....	420.00	622.00	15.00	.....	.....	.....	15.00
District of Columbia	74.50	.....	1.00	.....	420.00	495.50	92.50	.....	1.00	.....	93.50
Maryland	105.00	25.00	.....	.....	420.00	550.00	10.00	20.00	.....	.....	30.00
Virginia	190.00	66.99	1.00	.....	540.00	797.99	22.00	57.75	.....	.....	79.75
West Virginia	267.00	33.29	1.00	.....	420.00	721.29	17.50	29.79	.....	.....	47.29
South Atlantic (South):											
Florida	88.65	.....	.....	.....	420.00	508.65	130.55	.....	.....	.....	130.55
Georgia	100.00	57.23	.....	.....	390.00	547.23	10.00	55.86	.....	.....	65.86
North Carolina	321.00	49.08	.....	.....	420.00	790.08	3.00	59.69	.....	.....	62.69
South Carolina	222.00	76.27	1.00	.....	420.00	719.27	12.00	.....	.....	.....	12.00
East North Central:											
Illinois	642.00	122.45	.....	.....	360.00	1,124.45	.....	68.25	.....	.....	68.25
Indiana	190.50	137.40	.....	.....	360.00	687.90	25.50	198.92	.....	.....	224.42
Michigan	295.00	.....	1.00	.....	420.00	716.00	10.00	.....	.....	.....	10.00
Ohio	127.15	.....	.....	300.00	420.00	847.15	152.35	.....	.....	.....	152.35
Wisconsin	477.00	.....	.....	.....	420.00	897.00	10.00	.....	.....	.....	10.00
West North Central:											
Iowa	435.25	.....	.....	.....	420.00	855.25	60.25	.....	.....	.....	60.25
Kansas	325.00	140.00	10.00	.....	300.00	775.00	20.00	118.00	.....	.....	138.00
Minnesota	444.15	.....	.....	.....	420.00	864.15	10.75	.....	.....	.....	10.75
Missouri	300.00	94.68	.....	.....	300.00	694.68	7.00	83.86	.....	.....	90.86
Nebraska	411.00	139.05	.....	.....	450.00	1,000.05	2.00	98.44	.....	.....	100.44
North Dakota	400.00	.....	1.50	.....	360.00	761.50	.....	.....	.....	.....	.....
South Dakota	133.00	.....	215.00	.....	360.00	708.00	94.50	.....	155.00	.....	249.50
East South Central:											
Alabama	100.50	68.34	.....	.....	420.00	588.84	20.50	60.30	.....	.....	80.80
Kentucky	475.00	45.61	.....	.....	540.00	1,060.61	20.00	39.78	.....	.....	59.78
Mississippi	215.60	88.29	.....	.....	420.00	723.89	12.00	46.98	.....	.....	58.98
Tennessee	525.75	.....	.....	.....	420.00	945.75	.....	.....	.....	.....	.....
West South Central:											
Arkansas	260.00	51.02	.....	.....	450.00	761.02	10.00	55.48	.....	.....	65.48
Louisiana	280.00	.....	.....	.....	420.00	700.00	10.00	.....	.....	.....	10.00
Oklahoma	377.15	.....	.....	.....	390.00	767.15	22.15	.....	.....	.....	22.15
Texas	169.70	70.91	1.75	.....	300.00	542.36	129.00	60.51	1.75	.....	191.26
Mountain:											
Arizona	52.40	66.82	.....	.....	420.00	539.22	66.25	58.05	.....	.....	124.30
Colorado	19.00	59.40	.....	353.40	360.00	791.80	6.50	51.60	.....	\$276.00	334.10
Idaho	101.00	.....	7.00	399.00	420.00	927.00	2.50	.....	2.00	.....	4.50
Montana	73.00	112.72	.....	.....	390.00	575.72	48.00	97.57	.....	.....	145.57
Nevada	35.50	41.00	101.00	.....	360.00	537.50	40.00	36.00	99.00	.....	175.00
New Mexico	83.00	.....	.....	.....	420.00	503.00	80.50	.....	.....	.....	80.50
Utah	200.00	136.23	1.00	.....	360.00	697.23	5.00	95.37	.....	.....	100.37
Wyoming	30.00	59.40	5.00	169.27	360.00	623.67	30.00	51.60	5.00	190.73	277.33
Pacific:											
California	91.00	.....	54.00	.....	420.00	565.00	130.00	.....	47.00	.....	177.00
Oregon	55.00	.....	2.50	645.00	420.00	1,132.50	40.00	.....	2.50	.....	42.50
Washington	250.50	.....	91.50	.....	540.00	882.00	8.00	.....	76.50	.....	84.50
Other Areas:											
Alaska	60.00	74.25	.....	.....	480.00	614.25	60.00	64.50	.....	.....	124.50
Hawaii	113.00	.....	.....	.....	300.00	413.00	126.50	.....	.....	.....	126.50
Average 1/	\$229.81	\$84.35	\$25.11	\$373.61	\$405.29	\$735.21	\$38.67	\$73.68	\$32.90	\$233.37	\$94.48

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 gasoline-powered, 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, excl. prop. tax								Total fees and taxes	Total, excl. prop. tax
New England:																	
Connecticut	\$260.00	\$272.25	.....	.....	\$420.00	\$952.25	10	27	\$260.00	\$272.25	.....	\$10.00	.....	\$560.00	\$1,102.25	19	32
Maine	326.00	122.25	\$4.00	.....	420.00	872.25	23	20	326.00	122.25	\$4.00	35.00	.....	560.00	1,047.25	25	26
Massachusetts	270.00	244.20	2.00	.....	390.00	906.20	18	29	270.00	244.20	2.00	10.00	.....	520.00	1,046.20	26	35
New Hampshire	232.00	83.25	.....	.....	420.00	735.25	34	32	232.00	83.25	.....	3.00	.....	560.00	878.25	41	36
Rhode Island	202.00	305.40	4.00	.....	420.00	931.40	13	37	202.00	305.40	4.00	7.00	.....	560.00	1,078.40	21	39
Vermont	515.00	.....	.....	.....	390.00	905.00	19	13	515.00	.....	.....	.....	.....	520.00	1,035.00	27	18
Middle Atlantic:																	
New Jersey	255.00	.....	2.00	.....	360.00	617.00	46	38	255.00	.....	2.00	3.00	.....	480.00	740.00	47	43
New York	295.00	.....	.....	\$375.00	360.00	1,030.00	6	3	295.00	.....	.....	.....	\$500.00	480.00	1,275.00	7	5
Pennsylvania	245.00	.....	.....	.....	420.00	665.00	42	28	245.00	.....	.....	.....	.....	560.00	805.00	45	34
South Atlantic (North):																	
Delaware	217.00	.....	.....	.....	420.00	637.00	45	35	217.00	.....	.....	.....	.....	560.00	777.00	46	37
District of Columbia	167.00	.....	2.00	.....	420.00	589.00	48	42	167.00	.....	2.00	.....	.....	560.00	729.00	49	46
Maryland	115.00	45.00	.....	.....	420.00	580.00	50	49	115.00	45.00	.....	1.00	.....	560.00	721.00	50	50
Virginia	212.00	124.74	1.00	.....	420.00	877.74	21	19	320.00	124.74	1.00	.....	.....	720.00	1,165.74	14	17
West Virginia	284.50	63.08	1.00	.....	420.00	768.58	30	26	284.50	63.08	1.00	14.25	.....	560.00	922.83	37	31
South Atlantic (South):																	
Florida	219.20	.....	.....	.....	420.00	639.20	44	34	239.20	.....	.....	101.00	.....	560.00	920.20	38	28
Georgia	110.00	113.09	.....	.....	390.00	613.09	47	51	210.00	113.09	.....	25.00	.....	520.00	868.09	42	41
North Carolina	324.00	108.77	.....	.....	420.00	852.77	24	21	564.00	108.77	.....	.....	.....	560.00	1,232.77	11	13
South Carolina	234.00	76.27	1.00	.....	420.00	731.27	35	30	234.00	76.27	1.00	75.00	.....	560.00	946.27	32	30
East North Central:																	
Illinois	642.00	190.70	.....	.....	360.00	1,192.70	1	5	642.00	190.70	.....	25.00	.....	480.00	1,337.70	4	11
Indiana	216.00	336.32	.....	.....	360.00	912.32	16	44	216.00	336.32	.....	.....	.....	480.00	1,056.32	24	47
Michigan	305.00	.....	1.00	.....	420.00	726.00	37	23	305.00	.....	1.00	60.00	.....	560.00	926.00	35	25
Ohio	279.50	.....	.....	300.00	420.00	999.50	7	6	279.50	.....	.....	30.00	400.00	560.00	1,269.50	8	6
Wisconsin	487.00	.....	.....	.....	420.00	907.00	17	12	487.00	.....	.....	20.00	.....	560.00	1,067.00	27	15
West North Central:																	
Iowa	495.50	.....	.....	.....	420.00	915.50	14	11	495.50	.....	.....	6.00	.....	560.00	1,061.50	23	16
Kansas	345.00	258.00	10.00	.....	300.00	913.00	15	30	345.00	258.00	.....	10.00	.....	400.00	1,013.00	29	41
Minnesota	454.90	.....	.....	.....	420.00	874.90	22	14	454.90	.....	.....	12.50	.....	560.00	1,027.40	28	21
Missouri	307.00	178.54	.....	.....	300.00	785.54	28	39	307.00	178.54	.....	.....	.....	400.00	910.54	40	45
Nebraska	413.00	237.49	.....	.....	450.00	1,100.49	5	15	413.00	237.49	.....	.....	.....	600.00	1,265.49	9	20
North Dakota	400.00	.....	1.50	.....	360.00	761.50	31	18	400.00	.....	1.50	45.00	.....	480.00	926.50	34	24
South Dakota	227.50	.....	370.00	.....	360.00	957.50	9	8	227.50	.....	.....	380.00	.....	480.00	1,087.50	20	14
East South Central:																	
Alabama	121.00	128.64	.....	.....	420.00	669.64	41	46	421.00	128.64	.....	.....	.....	560.00	1,109.64	18	23
Kentucky	495.00	85.39	.....	.....	540.00	1,120.39	4	2	495.00	85.39	.....	25.00	.....	720.00	1,325.39	6	8
Mississippi	227.60	135.27	.....	.....	420.00	782.87	29	33	441.20	135.27	.....	13.00	.....	560.00	1,149.47	15	22
Tennessee	525.75	.....	.....	.....	420.00	945.75	11	9	675.75	.....	17.50	.....	.....	560.00	1,253.25	10	7
West South Central:																	
Arkansas	270.00	106.50	.....	.....	450.00	826.50	25	24	270.00	61.23	.....	5.00	.....	600.00	936.23	33	29
Louisiana	290.00	.....	.....	.....	420.00	710.00	40	25	570.00	.....	.....	10.00	.....	560.00	1,140.00	17	12
Oklahoma	399.30	.....	.....	.....	390.00	789.30	27	17	399.30	.....	.....	4.50	.....	520.00	923.80	36	27
Texas	298.70	131.42	3.50	.....	300.00	733.62	35	40	298.70	131.42	3.50	11.00	.....	400.00	844.62	43	48
Mountain:																	
Arizona	118.65	124.87	.....	.....	420.00	663.52	43	48	118.65	124.87	.....	599.60	.....	560.00	1,403.12	3	4
Colorado	25.50	111.00	.....	629.40	360.00	1,125.90	3	4	25.50	111.00	.....	.....	839.20	480.00	1,455.70	2	2
Idaho	103.50	.....	9.00	399.00	420.00	931.50	12	10	103.50	.....	4.00	30.00	532.00	560.00	1,229.50	12	9
Montana	121.00	210.29	.....	.....	390.00	721.29	38	50	121.00	210.29	.....	134.52	.....	520.00	985.81	30	38
Nevada	75.50	77.00	200.00	.....	360.00	712.50	39	36	75.50	77.00	.....	.....	.....	480.00	832.50	44	40
New Mexico	163.50	.....	.....	.....	420.00	583.50	49	43	163.50	.....	.....	10.00	.....	560.00	733.50	48	44
Utah	205.00	231.60	1.00	.....	360.00	797.60	26	45	205.00	231.60	1.00	.....	.....	480.00	917.60	39	49
Wyoming	60.00	111.00	10.00	360.00	360.00	901.00	20	16	60.00	111.00	10.00	.....	480.00	480.00	1,141.00	16	19
Pacific:																	
California	221.00	.....	101.00	.....	420.00	742.00	32	22	221.00	.....	101.00	454.16	.....	560.00	1,336.16	5	3
Oregon	105.00	.....	5.00	645.00	420.00	1,175.00	2	1	105.00	.....	5.00	.....	860.00	560.00	1,530.00	1	1
Washington	258.50	.....	168.00	.....	540.00	966.50	8	7	258.50	.....	168.00	34.80	.....	720.00	1,181.30	13	10
Other Areas:																	
Alaska	120.00	138.75	.....	.....	480.00	738.75	33	41	120.00	138.75	.....	50.00	.....	640.00	948.75	31	33
Hawaii	239.50	.....	.....	.....	300.00	539.50	51	47	239.50	.....	.....	32.00	.....	400.00	671.50	51	51
Average 1/	\$264.69	\$155.40	\$44.85	\$451.40	\$405.29	\$825.99			\$292.76	\$153.78	\$18.31	\$67.11	\$601.87	\$540.39	\$1,044.85		

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, excl. prop. taxes								Total fees and taxes	Total, excl. prop. taxes	
New England:																		
Connecticut	\$357.50	\$420.75	.....	.....	\$875.00	\$1,653.25	15	28	\$357.50	\$420.75	.....	\$10.00	.....	\$1,050.00	\$1,838.25	21	35
Maine	420.00	186.51	\$4.00	.....	875.00	1,485.51	26	25	420.00	186.51	\$4.00	35.00	.....	1,050.00	1,695.51	31	29
Massachusetts	360.00	376.33	2.00	.....	812.50	1,550.83	20	33	360.00	376.33	2.00	10.00	.....	975.00	1,723.33	28	39
New Hampshire	322.00	128.30	.....	.....	875.00	1,325.30	37	30	322.00	128.30	.....	3.00	.....	1,050.00	1,503.30	41	37
Rhode Island	282.00	507.40	4.00	.....	875.00	1,668.40	14	37	282.00	507.40	4.00	7.00	.....	1,050.00	1,650.40	20	41
Vermont	724.50	.....	.....	.....	812.50	1,537.00	21	15	724.50	.....	.....	.....	.....	975.00	1,699.50	30	21
Middle Atlantic:																		
New Jersey	365.00	.....	2.00	.....	750.00	1,117.00	48	41	365.00	.....	2.00	3.00	.....	900.00	1,270.00	50	47
New York	400.00	.....	.....	\$1,000.00	750.00	2,150.00	3	3	400.00	.....	.....	\$1,200.00	.....	900.00	2,500.00	4	4
Pennsylvania	245.00	.....	.....	.....	875.00	1,120.00	47	39	245.00	.....	.....	.....	.....	1,050.00	1,295.00	47	43
South Atlantic (North):																		
Delaware	295.00	.....	.....	.....	875.00	1,170.00	44	34	295.00	.....	.....	.....	.....	1,050.00	1,345.00	45	40
District of Columbia	219.00	.....	2.00	.....	875.00	1,096.00	49	44	219.00	.....	2.00	.....	.....	1,050.00	1,271.00	49	46
Maryland	230.00	55.00	.....	.....	875.00	1,160.00	45	42	230.00	55.00	.....	1.00	.....	1,050.00	1,336.00	46	44
Virginia	444.50	192.20	1.00	.....	1,125.00	1,762.70	10	13	617.75	192.20	1.00	.....	.....	1,350.00	2,160.95	7	10
West Virginia	419.50	92.86	1.00	.....	875.00	1,388.36	31	26	419.50	92.86	1.00	16.50	.....	1,050.00	1,579.86	37	31
South Atlantic (South):																		
Florida	275.30	.....	.....	.....	875.00	1,150.30	46	38	326.30	.....	.....	101.00	.....	1,050.00	1,477.30	42	33
Georgia	285.00	167.59	.....	.....	812.50	1,265.09	40	43	560.00	167.59	.....	25.00	.....	975.00	1,272.59	27	28
North Carolina	444.00	185.33	.....	.....	875.00	1,504.33	23	24	774.00	185.33	.....	.....	.....	1,050.00	2,009.33	14	14
South Carolina	314.00	137.29	1.00	.....	875.00	1,327.29	36	31	314.00	137.29	1.00	100.00	.....	1,050.00	1,602.29	34	34
East North Central:																		
Illinois	896.00	307.54	.....	.....	750.00	1,953.54	6	9	896.00	307.54	.....	25.00	.....	900.00	2,128.54	10	15
Indiana	301.00	446.90	.....	.....	750.00	1,497.90	24	50	301.00	446.90	.....	24.00	.....	900.00	1,671.90	32	49
Michigan	455.00	.....	1.00	.....	875.00	1,331.00	35	23	455.00	.....	1.00	60.00	.....	1,050.00	1,566.00	38	27
Ohio	400.30	.....	.....	750.00	875.00	2,025.30	5	5	400.30	.....	.....	30.00	900.00	1,050.00	2,380.30	6	6
Wisconsin	697.00	.....	.....	.....	875.00	1,572.00	18	12	697.00	.....	.....	20.00	.....	1,050.00	1,767.00	25	18
West North Central:																		
Iowa	695.50	.....	.....	.....	875.00	1,570.50	19	13	695.50	.....	.....	6.00	.....	1,050.00	1,751.50	26	19
Kansas	720.00	390.00	10.00	.....	625.00	1,745.00	12	21	720.00	390.00	.....	10.00	.....	1,050.00	1,870.00	17	32
Minnesota	721.05	.....	.....	.....	875.00	1,596.05	16	11	721.05	.....	.....	12.50	.....	1,050.00	1,783.55	23	17
Missouri	607.00	216.40	.....	.....	625.00	1,448.40	27	29	607.00	216.40	.....	25.00	.....	750.00	1,558.40	35	36
Nebraska	588.00	405.45	.....	.....	937.50	1,930.95	7	17	588.00	405.45	.....	15.00	.....	1,125.00	2,133.45	8	20
North Dakota	680.00	.....	1.50	.....	750.00	1,431.50	28	18	680.00	.....	1.50	45.00	.....	900.00	1,626.50	33	23
South Dakota	363.50	.....	625.00	.....	750.00	1,738.50	13	7	363.50	.....	.....	635.00	.....	900.00	1,893.50	16	12
East South Central:																		
Alabama	221.00	204.35	.....	.....	875.00	1,300.35	38	44	521.00	204.35	.....	.....	.....	1,050.00	1,775.35	24	26
Kentucky	609.00	134.65	.....	.....	1,125.00	1,868.65	8	8	609.00	134.65	.....	25.00	.....	1,350.00	2,118.65	11	9
Mississippi	290.00	234.09	.....	.....	875.00	1,399.09	30	35	566.00	234.09	.....	13.00	.....	1,050.00	1,863.09	19	22
Tennessee	650.75	.....	.....	.....	875.00	1,525.75	22	16	800.75	.....	17.50	.....	.....	1,050.00	1,868.25	18	13
West South Central:																		
Arkansas	477.00	177.73	.....	.....	937.50	1,592.23	17	19	477.00	110.15	.....	5.00	.....	1,125.00	1,717.15	29	24
Louisiana	370.00	.....	.....	.....	875.00	1,245.00	42	27	730.00	.....	.....	10.00	.....	1,050.00	1,790.00	22	16
Oklahoma	524.30	.....	.....	.....	812.50	1,336.80	33	22	524.30	.....	.....	4.50	.....	975.00	1,503.80	40	30
Texas	435.10	180.80	3.50	.....	625.00	1,244.40	43	48	435.10	180.80	3.50	11.00	.....	750.00	1,360.40	44	50
Mountain:																		
Arizona	183.50	192.44	.....	.....	875.00	1,250.94	47	49	183.50	192.44	.....	1,303.63	.....	1,050.00	2,729.57	3	3
Colorado	75.50	171.06	.....	1,544.60	750.00	2,491.16	2	2	25.50	171.06	.....	.....	1,853.52	900.00	2,950.08	2	2
Idaho	103.50	.....	9.00	1,085.00	875.00	2,072.50	4	4	103.50	.....	4.00	30.00	1,302.00	1,050.00	2,489.50	5	5
Montana	352.25	323.58	.....	.....	812.50	1,488.33	25	36	352.25	323.58	.....	275.32	.....	975.00	1,926.15	15	25
Nevada	97.00	118.00	335.00	.....	750.00	1,300.00	39	32	97.00	118.00	.....	335.00	.....	900.00	1,450.00	43	42
New Mexico	212.80	.....	.....	.....	875.00	1,087.80	50	46	212.80	.....	.....	10.00	.....	1,050.00	1,272.80	48	45
Utah	330.00	330.01	1.00	.....	750.00	1,411.01	29	47	330.00	330.01	1.00	.....	.....	900.00	1,561.01	39	48
Wyoming	60.00	171.06	10.00	825.00	750.00	1,816.06	9	10	60.00	171.06	10.00	.....	990.00	900.00	2,131.06	9	11
Pacific:																		
California	324.00	.....	158.00	.....	875.00	1,357.00	32	20	324.00	.....	158.00	970.36	.....	1,050.00	2,502.36	12	7
Oregon	145.00	.....	5.00	1,575.00	875.00	2,600.00	1	1	145.00	.....	5.00	.....	1,890.00	1,050.00	3,090.00	1	1
Washington	394.00	.....	233.00	.....	1,125.00	1,752.00	11	6	394.00	.....	233.00	41.10	.....	1,350.00	2,018.10	13	8
Other Areas:																		
Alaska	120.00	213.83	.....	.....	1,000.00	1,333.83	34	39	120.00	213.83	.....	50.00	.....	1,200.00	1,583.83	36	38
Hawaii	303.63	.....	.....	.....	625.00	928.63	51	51	303.63	.....	.....	39.00	.....	750.00	1,092.63	51	51
Average 1/	\$387.35	\$238.12	\$70.45	\$1,129.93	\$844.36	\$1,523.01			\$424.91	\$235.71	\$25.08	\$114.26	\$1,355.92	\$1,013.23	\$1,821.05			

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, excl. prop. tax								Total fees and taxes	Total, excl. prop. tax
New England:																	
Connecticut	\$357.50	\$616.00	.....	.....	\$636.37	\$1,609.87	14	33	\$357.50	\$616.00	.....	\$10.00	.....	\$763.63	\$1,747.13	20	37
Maine	420.00	258.05	\$4.00	.....	636.37	1,318.42	28	28	420.00	258.05	\$4.00	35.00	.....	763.63	1,460.68	31	31
Massachusetts	360.00	526.55	2.00	.....	590.92	1,479.47	20	35	360.00	526.55	2.00	10.00	.....	709.09	1,607.64	23	40
New Hampshire	322.00	179.51	1.00	.....	636.37	1,138.88	39	34	322.00	179.51	1.00	3.00	.....	763.63	1,269.14	41	39
Rhode Island	282.00	731.00	4.00	.....	636.37	1,653.37	11	39	282.00	731.00	4.00	7.00	.....	763.63	1,787.63	18	42
Vermont	1,256.63	.....	.....	.....	No tax	1,256.63	30	18	1,256.63	.....	.....	.....	.....	No tax	1,256.63	42	29
Middle Atlantic:																	
New Jersey	365.00	.....	2.00	.....	545.46	912.46	47	40	365.00	.....	2.00	3.00	.....	654.54	1,024.54	48	45
New York	400.00	.....	.....	\$1,000.00	818.19	2,218.19	3	2	400.00	.....	.....	\$1,200.00	.....	981.81	2,581.81	3	2
Pennsylvania	245.00	.....	.....	.....	636.37	881.37	50	43	245.00	.....	.....	.....	.....	763.63	1,008.63	50	47
South Atlantic (North):																	
Delaware	295.00	.....	.....	.....	636.37	931.37	44	37	295.00	.....	.....	.....	.....	763.63	1,058.63	45	41
District of Columbia	245.00	.....	2.00	.....	636.37	883.37	49	42	245.00	.....	2.00	.....	.....	763.63	1,010.63	49	46
Maryland	230.00	55.00	.....	.....	636.37	921.37	46	46	230.00	55.00	.....	1.00	.....	763.63	1,049.63	46	48
Virginia	444.50	266.76	1.00	.....	818.19	1,530.45	17	17	617.75	266.76	1.00	.....	.....	981.81	1,867.32	14	15
West Virginia	419.50	106.88	1.00	.....	636.37	1,263.75	35	29	419.50	106.88	1.00	17.63	.....	763.63	1,308.64	38	33
South Atlantic (South):																	
Florida	293.30	.....	.....	.....	636.37	929.67	45	38	344.80	.....	.....	101.00	.....	763.63	1,209.43	44	32
Georgia	285.00	265.68	.....	.....	590.92	1,141.60	38	45	560.00	265.68	.....	25.00	.....	709.09	1,559.77	26	26
North Carolina	444.00	290.22	.....	.....	636.37	1,370.59	24	26	774.00	290.22	.....	.....	.....	763.63	1,027.85	15	18
South Carolina	314.00	249.17	1.00	.....	636.37	1,200.54	32	36	314.00	249.17	1.00	100.00	.....	763.63	1,487.80	34	34
East North Central:																	
Illinois	896.00	324.00	.....	.....	545.46	1,765.46	9	9	896.00	324.00	.....	25.00	.....	654.54	1,899.54	13	16
Indiana	301.00	653.88	.....	.....	545.46	1,500.34	18	50	301.00	653.88	.....	24.00	.....	654.54	1,633.42	22	50
Michigan	455.00	.....	1.00	.....	636.37	1,092.37	42	25	455.00	.....	1.00	60.00	.....	763.63	1,279.63	40	28
Ohio	446.70	.....	.....	750.00	636.37	1,833.07	6	4	446.70	.....	.....	30.00	900.00	763.63	2,140.33	6	6
Wisconsin	697.00	.....	.....	.....	636.37	1,333.37	27	15	697.00	.....	.....	20.00	.....	763.63	1,480.63	32	22
West North Central:																	
Iowa	695.00	.....	.....	.....	727.28	1,422.78	21	11	695.00	.....	.....	6.00	.....	872.72	1,574.22	25	17
Kansas	720.00	622.00	10.00	.....	636.37	1,988.37	4	13	720.00	622.00	.....	10.00	.....	763.63	2,115.63	8	21
Minnesota	721.05	.....	.....	.....	636.37	1,357.42	25	14	721.05	.....	.....	12.50	.....	763.63	1,497.18	30	20
Missouri	607.00	340.83	.....	.....	454.55	1,402.38	22	27	607.00	340.83	.....	25.00	.....	545.45	1,518.28	28	35
Nebraska	588.00	620.79	.....	.....	681.83	1,890.62	5	16	588.00	620.79	.....	15.00	.....	818.18	2,041.97	12	23
North Dakota	680.00	.....	1.50	.....	545.46	1,226.96	31	20	680.00	.....	1.50	45.00	.....	654.54	1,381.04	36	25
South Dakota	418.50	.....	615.00	.....	636.37	1,669.87	10	6	419.00	.....	.....	625.00	.....	763.63	1,807.63	17	9
East South Central:																	
Alabama	221.00	294.13	.....	.....	636.37	1,151.50	36	48	521.00	294.13	.....	.....	.....	763.63	1,578.76	24	27
Kentucky	609.00	203.14	.....	.....	818.19	1,630.33	13	10	609.00	203.14	.....	25.00	.....	981.81	1,618.95	16	14
Mississippi	290.00	399.33	.....	.....	909.10	1,598.43	15	21	566.00	399.33	.....	13.00	.....	1,090.90	2,069.23	10	12
Tennessee	650.75	.....	.....	.....	727.28	1,378.03	23	12	800.75	.....	17.50	.....	.....	872.72	1,690.97	21	11
West South Central:																	
Arkansas	477.00	240.74	.....	.....	772.74	1,490.48	19	19	477.00	130.84	.....	5.00	.....	927.27	1,540.11	27	24
Louisiana	370.00	.....	.....	.....	636.37	1,006.37	43	32	730.00	.....	.....	10.00	.....	763.63	1,503.63	29	19
Oklahoma	524.30	.....	.....	.....	590.92	1,115.22	41	24	524.30	.....	.....	4.50	.....	709.09	1,237.89	43	30
Texas	427.38	238.76	3.50	.....	590.92	1,260.56	29	30	427.38	238.76	3.50	11.00	.....	709.09	1,389.73	35	36
Mountain:																	
Arizona	222.50	269.25	.....	.....	636.37	1,128.12	40	47	222.50	269.25	.....	1,245.13	.....	763.63	2,500.51	4	5
Colorado	25.50	239.34	.....	1,524.60	545.46	2,334.90	2	3	25.50	239.34	.....	.....	1,829.52	654.54	2,748.90	2	3
Idaho	103.50	.....	9.00	1,662.50	.....	1,775.00	7	5	103.50	.....	.....	30.00	1,995.00	.....	2,132.50	7	7
Montana	377.25	453.74	.....	.....	818.19	1,649.18	12	22	377.25	453.74	.....	263.62	.....	981.81	2,075.42	9	13
Nevada	105.00	165.00	362.00	.....	545.46	1,177.46	34	31	105.00	165.00	.....	.....	.....	654.54	1,286.54	39	38
New Mexico	268.40	.....	1.00	.....	636.37	905.77	48	41	268.40	.....	.....	1.00	10.00	763.63	1,043.03	47	43
Utah	330.00	476.13	1.00	.....	545.46	1,352.59	26	44	330.00	476.13	2.00	.....	.....	654.54	1,461.67	33	49
Wyoming	60.00	239.34	10.00	825.00	636.37	1,770.71	5	8	60.00	239.34	.....	10.00	990.00	763.63	2,062.97	11	8
Pacific:																	
California	339.00	.....	220.00	.....	636.37	1,195.37	33	23	339.00	.....	220.00	927.46	.....	763.63	2,250.09	5	4
Oregon	145.00	.....	5.00	2,325.00	.....	2,475.00	1	1	145.00	.....	.....	5.00	2,790.00	.....	2,940.00	1	1
Washington	441.25	.....	296.00	.....	818.19	1,555.44	16	7	441.25	.....	296.00	41.10	.....	981.81	1,760.16	19	10
Other Areas:																	
Alaska	120.00	299.18	.....	.....	727.28	1,146.46	37	49	120.00	299.18	.....	50.00	.....	872.72	1,341.90	37	44
Hawaii	327.70	.....	.....	.....	454.55	782.25	51	51	327.70	.....	.....	39.00	.....	545.45	912.15	51	51
Average 1/	\$404.68	\$343.73	\$70.59	\$1,347.85	\$645.84	\$1,390.26			\$442.25	\$339.80	\$31.31	\$106.55	\$1,617.42	\$774.99	\$1,643.12		

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-trailer combination, 62,000 pounds gross vehicle weight (No. 11)

State	Private operation								Contract carrier								
	Registration fee	Property tax	Other taxes and fees	Mileage or ton-mile tax	Diesel fuel tax	Total	Rank of State		Registration fee	Property tax	Other taxes and fees	Carrier taxes and fees	Mileage or ton-mile tax	Diesel fuel tax	Total	Rank of State	
							Total fees and taxes	Total, excl. prop. tax								Total fees and taxes	Total, excl. prop. tax
New England:																	
Connecticut	\$403.00	\$680.46	.....	.....	\$980.00	\$2,063.46	17	32	\$403.00	\$680.46	.....	\$10.00	.....	\$980.00	\$2,073.46	20	37
Maine	500.00	293.40	\$4.00	.....	980.00	1,777.40	26	27	500.00	293.40	\$4.00	35.00	.....	980.00	1,812.40	29	28
Massachusetts	402.00	600.34	2.00	.....	910.00	1,914.34	20	36	402.00	600.34	2.00	10.00	.....	910.00	1,924.34	23	41
New Hampshire	364.00	204.66	1.00	.....	980.00	1,549.66	37	34	364.00	204.66	1.00	3.00	.....	980.00	1,552.66	39	40
Rhode Island	312.00	744.50	4.00	.....	980.00	2,040.50	18	38	312.00	744.50	4.00	7.00	.....	980.00	2,047.50	21	43
Vermont	1,430.93	.....	.....	.....	No tax	1,430.93	41	29	1,430.93	.....	.....	.....	.....	No tax	1,430.93	43	35
Middle Atlantic:																	
New Jersey	425.00	.....	2.00	.....	840.00	1,267.00	47	43	425.00	.....	2.00	3.00	.....	840.00	1,270.00	47	45
New York	449.00	.....	.....	\$1,610.00	1,260.00	3,319.00	3	3	449.00	.....	.....	.....	\$1,610.00	1,260.00	3,319.00	4	3
Pennsylvania	425.00	.....	.....	.....	980.00	1,405.00	42	30	425.00	.....	.....	.....	.....	980.00	1,405.00	44	36
South Atlantic (North):																	
Delaware	331.40	.....	.....	.....	980.00	1,311.40	44	37	331.40	.....	.....	.....	.....	980.00	1,311.40	45	42
District of Columbia	265.00	.....	2.00	.....	980.00	1,247.00	49	44	265.00	.....	2.00	.....	.....	980.00	1,247.00	49	46
Maryland	230.00	55.00	.....	.....	980.00	1,265.00	48	45	230.00	55.00	.....	1.00	.....	980.00	1,266.00	48	47
Virginia	590.00	305.30	1.00	.....	1,260.00	2,156.30	11	14	776.00	305.30	1.00	.....	1,260.00	2,342.30	13	14	
West Virginia . . . . .	.....	.....	.....	.....	.....	.....	..	..	.....	.....	.....	.....	.....	.....	.....	..	..
South Atlantic (South):																	
Florida	311.70	.....	.....	.....	980.00	1,291.70	45	39	364.20	.....	.....	101.00	.....	980.00	1,445.20	42	43
Georgia	285.00	270.43	.....	.....	910.00	1,465.43	40	48	560.00	270.43	.....	25.00	.....	910.00	1,765.43	33	31
North Carolina	500.00	245.60	.....	.....	980.00	1,725.60	29	28	872.00	245.60	.....	.....	.....	980.00	2,097.60	19	21
South Carolina	364.00	261.03	1.00	.....	980.00	1,606.03	33	34	364.00	261.03	1.00	100.00	.....	980.00	1,706.03	35	34
East North Central:																	
Illinois	990.00	324.00	.....	.....	840.00	2,154.00	12	17	990.00	324.00	.....	25.00	.....	840.00	2,179.00	15	20
Indiana	301.00	649.90	.....	.....	840.00	1,790.90	24	49	301.00	649.90	.....	24.00	.....	840.00	1,814.90	28	49
Michigan	505.00	.....	1.00	.....	980.00	1,486.00	38	25	505.00	.....	1.00	60.00	.....	980.00	1,546.00	40	26
Ohio	494.95	.....	.....	1,400.00	980.00	2,874.95	4	4	494.95	.....	.....	30.00	1,400.00	980.00	2,904.95	6	6
Wisconsin	782.00	.....	.....	.....	980.00	1,762.00	27	18	782.00	.....	.....	20.00	.....	980.00	1,782.00	32	23
West North Central:																	
Iowa	770.50	.....	.....	.....	1,120.00	1,890.50	21	10	770.50	.....	.....	6.00	.....	1,120.00	1,896.50	25	15
Kansas	870.00	680.00	10.00	.....	980.00	2,540.00	7	12	870.00	680.00	.....	10.00	.....	980.00	2,540.00	10	18
Minnesota	873.30	.....	.....	.....	980.00	1,853.30	23	13	873.30	.....	.....	12.50	.....	980.00	1,865.80	27	17
Missouri	807.00	381.40	.....	.....	700.00	1,888.40	22	23	807.00	381.40	.....	25.00	.....	700.00	1,913.40	24	27
Nebraska	688.00	654.38	.....	.....	1,050.00	2,392.38	8	19	688.00	654.38	.....	15.00	.....	1,050.00	2,407.38	12	24
North Dakota	785.00	.....	1.50	.....	840.00	1,626.50	32	22	785.00	.....	1.50	.....	.....	840.00	1,671.50	37	25
South Dakota	473.50	.....	750.00	.....	980.00	2,203.50	10	7	473.50	.....	.....	760.00	.....	980.00	2,213.50	14	10
East South Central:																	
Alabama	221.00	369.84	.....	.....	980.00	1,570.84	35	47	521.00	369.84	.....	.....	.....	980.00	1,870.84	26	30
Kentucky	609.00	226.48	.....	.....	1,260.00	2,095.48	16	11	609.00	226.48	.....	25.00	.....	1,260.00	2,120.48	18	16
Mississippi	324.40	411.08	.....	.....	1,400.00	2,135.48	13	20	630.00	411.08	.....	13.00	.....	1,400.00	2,454.08	11	13
Tennessee	875.75	.....	.....	.....	1,120.00	1,995.75	19	9	1,035.75	.....	17.50	.....	.....	1,120.00	2,173.25	16	11
West South Central:																	
Arkansas	661.00	268.14	.....	.....	1,190.00	2,119.14	14	14	661.00	134.58	.....	5.00	.....	1,190.00	1,990.58	22	19
Louisiana	410.00	.....	.....	.....	980.00	1,390.00	43	31	810.00	.....	.....	10.00	.....	980.00	1,800.00	30	22
Oklahoma	574.30	.....	.....	.....	910.00	1,484.30	39	26	574.30	.....	.....	4.50	.....	910.00	1,488.80	41	32
Texas	585.94	287.03	3.50	.....	910.00	1,786.47	25	24	585.94	287.03	3.50	11.00	.....	910.00	1,797.47	31	29
Mountain:																	
Arizona	302.50	306.99	.....	.....	980.00	1,589.49	34	41	302.50	306.99	.....	1,878.88	.....	980.00	3,468.37	3	4
Colorado	25.50	272.88	.....	2,634.24	840.00	3,772.62	1	2	25.50	272.88	.....	.....	2,634.24	840.00	3,772.62	1	2
Idaho	103.50	.....	9.00	.....	.....	2,741.00	5	5	103.50	.....	4.00	30.00	.....	.....	2,768.50	7	7
Montana	577.25	516.82	.....	.....	1,260.00	2,354.07	9	16	577.25	516.82	.....	390.38	.....	1,260.00	2,744.45	8	9
Nevada	113.00	168.00	.....	416.00	840.00	1,557.00	36	33	113.00	168.00	.....	416.00	.....	840.00	1,557.00	38	38
New Mexico	287.20	.....	1.00	.....	980.00	1,268.20	46	42	287.20	.....	1.00	10.00	.....	980.00	1,278.20	46	44
Utah	380.00	541.21	1.00	.....	823.50	1,745.71	28	46	380.00	541.21	1.00	.....	.....	823.50	1,745.71	34	48
Wyoming	60.00	272.88	10.00	1,302.00	980.00	2,624.88	6	6	60.00	272.88	.....	10.00	1,302.00	980.00	2,624.88	9	8
Pacific:																	
California	450.00	.....	251.00	.....	980.00	1,681.00	30	21	450.00	.....	251.00	1,392.13	.....	980.00	3,073.13	5	5
Oregon	165.00	.....	5.00	3,500.00	.....	3,670.00	2	1	165.00	.....	.....	5.00	3,500.00	.....	3,670.00	2	1
Washington	516.65	.....	339.00	.....	1,260.00	2,115.65	15	8	516.65	.....	339.00	.....	.....	1,260.00	2,158.55	17	12
Other Areas:																	
Alaska	170.00	341.10	.....	.....	1,120.00	1,631.10	31	40	170.00	341.10	.....	65.00	.....	1,120.00	1,696.10	36	39
Hawaii	351.78	.....	.....	.....	686.25	1,038.03	50	50	351.78	.....	.....	42.00	.....	686.25	1,080.03	50	50
Average 1/	\$473.84	\$383.44	\$86.43	\$2,179.12	\$994.25	\$1,913.29			\$514.86	\$378.49	\$37.44	\$145.60	\$2,179.12	\$994.25	\$2,041.63		

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 a diesel-powered, five-axis, tractor-semitrailer combination, 72,000 pounds gross vehicle weight (No. 12)

State	Private operation							Contract carrier									
	Regis- tration fee	Property tax	Other taxes and fees	Mileage or ton- mile tax	Diesel fuel tax	Total	Rank of State		Regis- tration fee	Property tax	Other taxes and fees	Carrier taxes and fees	Mileage or ton- mile tax	Diesel fuel tax	Total	Rank of State	
							Total fees and taxes	Total, excl. prop. tax								Total fees and taxes	Total, excl. prop. tax
New England:																	
Connecticut	\$468.00	\$687.50	.....	.....	\$1,000.02	\$2,155.52	15	30	\$468.00	\$687.50	.....	\$10.00	.....	\$1,000.02	\$2,165.52	18	33
Maine	605.00	306.03	\$4.00	.....	1,000.02	1,915.05	23	23	605.00	306.03	\$4.00	35.00	.....	1,000.02	1,950.05	27	27
Massachusetts	462.00	627.00	2.00	.....	928.59	2,019.59	20	34	462.00	627.00	2.00	10.00	.....	928.59	2,029.59	24	38
New Hampshire	424.00	213.75	.....	.....	1,000.02	1,638.77	33	31	424.00	213.75	1.00	3.00	.....	1,000.02	1,641.77	37	35
Rhode Island	362.00	752.50	4.00	.....	1,000.02	2,118.52	16	35	362.00	752.50	4.00	7.00	.....	1,000.02	2,125.52	20	41
Vermont	1,659.30	.....	.....	.....	No tax	1,659.30	32	22	1,659.30	.....	.....	.....	.....	No tax	1,659.30	36	26
Middle Atlantic:																	
New Jersey	475.00	.....	2.00	.....	857.16	1,334.16	44	37	475.00	.....	2.00	3.00	.....	857.16	1,337.16	45	42
New York . . . . .	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Pennsylvania	425.00	.....	.....	.....	1,000.02	1,425.02	41	31	425.00	.....	.....	.....	.....	1,000.02	1,425.02	42	36
South Atlantic (North):																	
Delaware	383.40	.....	.....	.....	1,000.02	1,383.42	42	35	383.40	.....	.....	.....	.....	1,000.02	1,383.42	43	39
District of Columbia . . . . .	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Maryland	285.00	55.00	.....	.....	1,000.02	1,340.02	43	44	285.00	55.00	1.00	.....	.....	1,000.02	1,341.02	44	45
Virginia . . . . .	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
West Virginia . . . . .	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
South Atlantic (South):																	
Florida	322.70	.....	.....	.....	1,000.02	1,322.72	45	39	375.20	.....	.....	101.00	.....	1,000.02	1,476.22	41	34
Georgia	385.00	275.23	.....	.....	928.59	1,588.82	37	41	710.00	275.23	.....	25.00	.....	928.59	1,938.82	28	25
North Carolina	580.00	275.24	.....	.....	1,000.02	1,855.26	25	26	1,012.00	275.24	.....	.....	.....	1,000.02	2,287.26	16	19
South Carolina	514.00	261.03	1.00	.....	1,000.02	1,776.05	29	28	514.00	261.03	1.00	100.00	.....	1,000.02	1,876.05	31	29
East North Central:																	
Illinois	1,140.00	361.34	.....	.....	857.16	2,358.50	12	15	1,140.00	361.34	.....	25.00	.....	857.16	2,383.50	14	17
Indiana	301.00	677.35	.....	.....	857.16	1,835.51	27	46	301.00	677.35	.....	24.00	.....	857.16	1,859.51	34	46
Michigan	555.00	.....	1.00	.....	1,000.02	1,556.02	39	27	555.00	.....	1.00	60.00	.....	1,000.02	1,616.02	38	28
Ohio	527.45	.....	.....	\$1,400.00	1,000.02	2,927.47	4	4	527.45	.....	.....	30.00	\$1,400.00	1,000.02	2,957.47	7	6
Wisconsin	962.00	.....	.....	.....	1,000.02	1,962.02	22	16	962.00	.....	.....	20.00	.....	1,000.02	1,982.02	25	20
West North Central:																	
Iowa	895.50	.....	.....	.....	1,142.88	2,038.38	19	12	895.50	.....	.....	6.00	.....	1,142.88	2,044.38	23	16
Kansas	1,070.00	700.00	10.00	.....	1,000.02	2,780.02	6	8	1,070.00	700.00	.....	10.00	.....	1,000.02	2,780.02	9	14
Minnesota	1,063.35	.....	.....	.....	1,000.02	2,063.37	17	9	1,063.35	.....	.....	12.50	.....	1,000.02	2,075.87	22	15
Missouri	1,007.00	340.83	.....	.....	714.30	2,062.13	18	21	1,007.00	340.83	.....	.....	.....	714.30	2,687.13	21	24
Nebraska	813.00	673.82	.....	.....	1,071.45	2,558.27	8	18	813.00	673.82	.....	.....	.....	1,071.45	2,573.27	11	22
North Dakota	960.00	.....	1.50	.....	857.16	1,818.66	28	19	960.00	.....	1.50	45.00	.....	857.16	1,863.66	33	23
South Dakota	583.50	.....	830.00	.....	1,000.02	2,413.52	9	5	583.50	.....	.....	840.00	.....	1,000.02	2,423.52	12	9
East South Central:																	
Alabama	271.00	354.43	.....	.....	1,000.02	1,625.45	34	45	271.00	354.43	.....	.....	.....	1,000.02	1,875.45	32	32
Kentucky	771.00	215.94	.....	.....	1,285.74	2,272.68	13	10	771.00	215.94	.....	.....	.....	1,285.74	2,297.68	15	13
Mississippi	524.40	451.98	.....	.....	1,428.60	2,404.98	10	17	830.00	451.98	.....	13.00	.....	1,428.60	2,723.58	10	11
Tennessee	875.75	.....	.....	.....	1,142.88	2,018.63	21	13	1,035.75	.....	17.50	.....	.....	1,142.88	2,196.13	17	12
West South Central:																	
Arkansas	802.00	252.73	.....	.....	1,214.31	2,269.04	14	14	802.00	137.92	.....	5.00	.....	1,214.31	2,159.23	19	18
Louisiana	490.00	.....	.....	.....	1,000.02	1,490.02	40	29	970.00	.....	.....	10.00	.....	1,000.02	1,980.02	26	21
Oklahoma	654.30	.....	.....	.....	928.59	1,582.89	38	25	654.30	.....	.....	4.50	.....	928.59	1,587.39	40	31
Texas	668.96	289.01	3.50	.....	928.59	1,890.06	25	24	668.96	289.01	3.50	11.00	.....	928.59	1,901.06	29	30
Mountain:																	
Arizona	302.50	320.62	.....	.....	1,000.02	1,623.14	35	43	302.50	320.62	.....	2,225.38	.....	1,000.02	3,848.52	3	3
Colorado	25.50	285.00	.....	3,032.40	857.16	4,200.06	1	2	25.50	285.00	.....	.....	3,032.40	857.16	4,200.06	1	2
Idaho	103.50	.....	9.00	3,143.00	.....	3,255.50	3	3	103.50	.....	4.00	30.00	3,143.00	.....	3,280.50	5	5
Montana	771.00	539.94	.....	.....	1,285.74	2,596.68	7	10	771.00	539.94	.....	459.66	.....	1,285.74	3,056.36	6	8
Nevada	118.00	196.00	443.00	.....	857.16	1,614.16	36	33	118.00	196.00	.....	443.00	.....	857.16	1,614.16	39	37
New Mexico	320.80	.....	1.00	.....	1,000.02	1,321.82	46	40	320.80	.....	1.00	10.00	.....	1,000.02	1,331.82	46	43
Utah	465.00	569.56	1.00	.....	857.16	1,892.72	24	38	465.00	569.56	1.00	.....	.....	857.16	1,892.72	30	44
Wyoming	60.00	285.00	10.00	1,512.00	1,000.02	2,867.02	5	5	60.00	285.00	.....	10.00	1,512.00	1,000.02	2,867.02	8	7
Pacific:																	
California	474.00	.....	262.00	.....	1,000.02	1,736.02	30	20	474.00	.....	262.00	1,546.18	.....	1,000.02	3,382.20	4	4
Oregon	185.00	.....	5.00	3,850.00	.....	4,040.00	2	1	185.00	.....	.....	.....	3,850.00	.....	4,040.00	2	1
Washington	729.45	.....	358.00	.....	1,285.74	2,373.19	11	7	729.45	.....	358.00	46.50	.....	1,285.74	2,419.69	13	10
Other Areas:																	
Alaska	170.00	356.25	.....	.....	1,142.88	1,669.13	31	42	170.00	356.25	.....	65.00	.....	1,142.88	1,734.13	35	40
Hawaii	357.00	.....	.....	.....	714.30	1,081.30	47	47	357.00	.....	.....	48.00	.....	714.30	1,129.30	47	47
Average 1/	\$561.22	\$397.04	\$102.58	\$2,587.48	\$1,003.27	\$2,036.82			\$503.88	\$392.63	\$41.53	\$170.10	\$2,587.48	\$1,003.27	\$2,187.24		

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

Table 15.—Road-user and personal-property taxes on a diesel-powered, five-axle, tractor-semitrailer and full trailer combination, 72,000 pounds gross vehicle weight (No. 13)

State	Private operation							Contract carrier									
	Regis- tration fee	Property tax	Other taxes and fees	Mileage or ton- mile tax	Diesel fuel tax	Total	Rank of State		Regis- tration fee	Property tax	Other taxes and fees	Carrier taxes and fees	Mileage or ton- mile tax	Diesel fuel tax	Total	Rank of State	
							Total fees and taxes	Total, excl. prop. tax								Total fees and taxes	Total, excl. prop. tax
South Atlantic:																	
Maryland	\$300.00	\$80.00	.....	.....	\$1,000.02	\$1,380.02	21	21	\$300.00	\$80.00	.....	\$1.00	.....	\$1,000.02	\$1,381.02	21	22
East North Central:																	
Illinois	1,200.00	420.68	.....	.....	857.16	2,477.84	8	10	1,200.00	420.68	.....	25.00	.....	857.16	2,502.84	10	12
Michigan	565.00	.....	\$1.00	.....	1,000.02	1,566.02	20	16	565.00	.....	\$1.00	60.00	.....	1,000.02	1,626.02	19	16
Ohio	580.65	.....	.....	\$1,750.00	1,000.02	3,330.67	3	3	580.65	.....	.....	30.00	\$1,750.00	1,000.02	3,360.67	5	5
West North Central:																	
Kansas	1,090.00	800.00	10.00	.....	1,000.02	2,900.02	6	9	1,090.00	800.00	.....	10.00	.....	1,000.02	2,900.02	9	11
Missouri	1,014.00	457.15	.....	.....	714.30	2,185.45	11	13	1,014.00	457.15	.....	25.00	.....	714.30	2,210.45	13	15
North Dakota	960.00	.....	1.50	.....	857.16	1,818.66	13	11	960.00	.....	1.50	45.00	.....	857.16	1,863.66	15	13
South Dakota	555.00	.....	745.00	.....	1,000.02	2,300.02	10	7	555.00	.....	.....	755.00	.....	1,000.02	2,310.02	12	10
West South Central:																	
Arkansas	562.00	321.22	.....	.....	1,214.31	2,097.53	12	12	562.00	180.84	.....	5.00	.....	1,214.31	1,962.15	14	14
Oklahoma	676.45	.....	.....	.....	928.59	1,605.04	18	15	676.45	.....	.....	6.75	.....	928.59	1,611.79	20	17
Texas	549.23	317.20	5.25	.....	928.59	1,600.27	14	17	549.23	317.20	5.25	11.00	.....	928.59	1,811.27	16	18
Mountain:																	
Arizona	252.00	341.55	.....	.....	1,000.02	1,593.57	19	22	252.00	341.55	.....	2,226.70	.....	1,000.02	3,820.27	3	3
Colorado	32.00	303.60	.....	3,164.56	857.16	4,357.32	1	1	32.00	303.60	.....	.....	3,164.56	857.16	4,337.32	1	1
Idaho	106.00	.....	11.00	3,143.00	.....	3,260.00	4	4	106.00	.....	6.00	30.00	3,143.00	.....	3,285.00	6	6
Montana	923.01	575.93	.....	.....	1,285.74	2,704.68	7	8	923.01	575.93	.....	.....	.....	1,285.74	3,244.62	7	7
Nevada	141.50	209.00	434.00	.....	857.16	1,641.66	17	18	141.50	209.00	.....	434.00	.....	857.16	1,641.66	18	19
New Mexico	343.40	.....	1.00	.....	1,000.02	1,344.42	22	19	343.40	.....	1.00	10.00	.....	1,000.02	1,354.42	22	21
Wyoming	90.00	303.60	10.00	1,512.00	1,000.02	2,915.62	5	5	90.00	303.60	.....	10.00	1,512.00	1,000.02	2,915.62	8	8
Pacific:																	
California	436.00	.....	277.00	.....	1,000.02	1,715.02	15	14	436.00	.....	277.00	1,647.15	.....	1,000.02	3,362.17	4	4
Oregon	180.00	.....	7.50	3,850.00	.....	4,037.50	2	2	180.00	.....	7.50	3,850.00	.....	1,000.02	4,037.50	2	2
Washington	716.45	.....	363.50	.....	1,285.74	2,365.69	9	6	716.45	.....	363.50	57.60	.....	1,285.74	2,423.29	11	9
Other Areas:																	
Alaska	180.00	379.50	.....	.....	1,142.88	1,702.38	16	20	180.00	379.50	.....	75.00	.....	1,142.88	1,777.38	17	20
Hawaii	443.55	.....	.....	.....	714.30	1,157.85	23	23	443.55	.....	.....	54.00	.....	714.30	1,211.85	23	23
Average 1/	\$517.31	\$375.79	\$155.56	\$2,683.91	\$983.01	\$2,275.53			\$517.31	\$364.10	\$93.61	\$272.07	\$2,683.91	\$983.01	\$2,477.00		

Table 16.—Road-user and personal-property taxes on a diesel-powered, five-axle, truck and full trailer combination, 76,000 pounds gross vehicle weight (No. 14)

State	Private operation							Contract carrier									
	Regis- tration fee	Property tax	Other taxes and fees	Mileage or ton- mile tax	Diesel fuel tax	Total	Rank of State		Regis- tration fee	Property tax	Other taxes and fees	Carrier taxes and fees	Mileage or ton- mile tax	Diesel fuel tax	Total	Rank of State	
							Total fees and taxes	Total, excl. prop. tax								Total fees and taxes	Total, excl. prop. tax
East North Central:																	
Michigan	\$605.00	.....	\$1.00	.....	\$1,195.11	\$1,801.11	10	8	\$605.00	.....	\$1.00	\$60.00	.....	\$1,195.11	\$1,861.11	11	10
Ohio	500.40	.....	.....	\$1,750.00	1,195.11	3,445.51	4	4	500.40	.....	.....	30.00	\$1,750.00	1,195.11	3,475.51	4	4
West South Central:																	
Louisiana	530.00	.....	.....	.....	1,195.11	1,725.11	12	9	1,050.00	.....	.....	10.00	.....	1,195.11	2,255.11	9	9
Mountain:																	
Arizona	241.70	\$442.12	.....	.....	1,195.11	1,878.93	9	13	241.70	\$442.12	.....	1,037.00	.....	1,195.11	2,915.93	6	8
Colorado	25.50	393.00	.....	2,692.62	1,024.38	4,135.50	2	2	25.50	393.00	.....	.....	2,692.62	1,024.38	4,135.50	2	2
Idaho	103.50	.....	9.00	3,451.00	.....	3,563.50	3	3	103.50	.....	.....	30.00	3,451.00	.....	3,588.50	3	3
Montana	887.50	744.54	.....	.....	1,536.57	3,168.61	5	6	887.50	744.54	.....	.....	.....	1,536.57	3,350.61	5	7
Nevada	111.50	270.00	389.00	.....	1,024.38	1,794.88	11	11	111.50	270.00	.....	389.00	.....	1,024.38	1,794.88	12	12
New Mexico	272.20	.....	1.00	.....	1,195.11	1,468.31	13	12	272.20	.....	1.00	20.00	.....	1,195.11	1,478.31	13	13
Pacific:																	
California	435.00	.....	360.00	.....	1,195.11	1,990.11	8	7	435.00	.....	360.00	774.86	.....	1,195.11	2,764.97	7	5
Oregon	195.50	.....	5.00	3,955.00	.....	4,155.00	1	1	195.50	.....	5.00	3,955.00	.....	1,000.02	4,155.00	1	1
Washington	828.45	.....	288.00	.....	1,536.57	2,653.02	6	5	828.45	.....	288.00	47.40	.....	1,536.57	2,700.42	8	6
Other Areas:																	
Alaska	170.00	491.25	.....	.....	1,365.84	2,027.09	7	10	170.00	491.25	.....	65.00	.....	1,365.84	2,092.09	10	11
Hawaii	346.38	.....	.....	.....	853.65	1,200.03	14	14	346.38	.....	.....	50.00	.....	853.65	1,250.03	14	14
Average 1/	\$375.15	\$468.18	\$150.43	\$2,962.16	\$1,209.34	\$2,500.48			\$412.29	\$468.18	\$130.80	\$210.02	\$2,962.16	\$1,209.34	\$2,704.14		

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

