



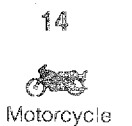
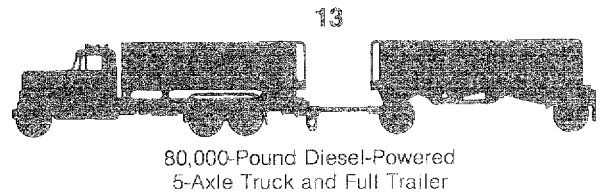
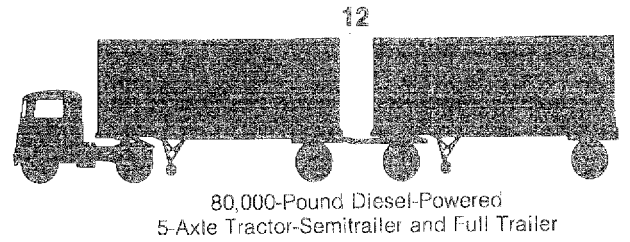
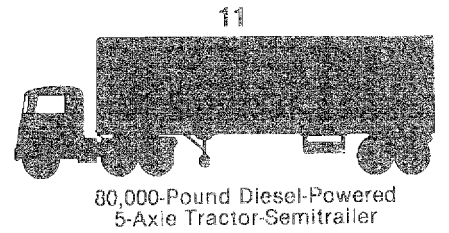
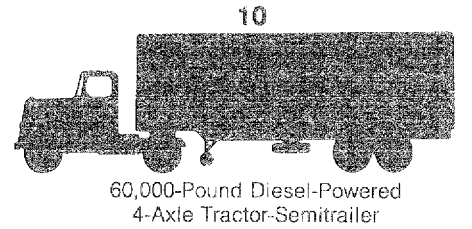
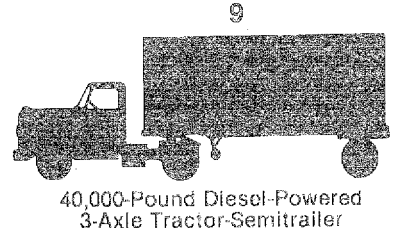
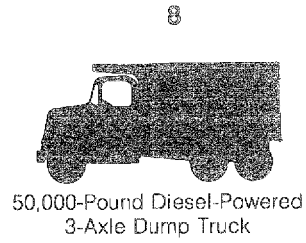
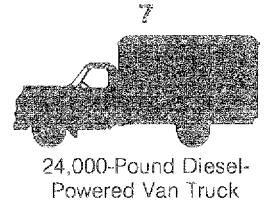
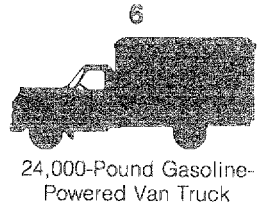
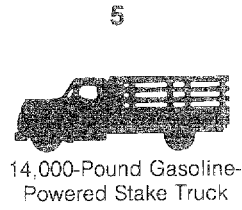
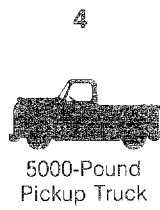
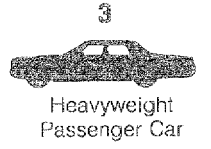
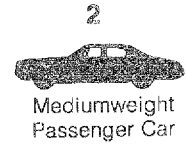
U.S. Department  
of Transportation  
**Federal Highway  
Administration**

# Road User and Property Taxes

On Selected Motor Vehicles

## 1987







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On Selected Motor Vehicles

## 1987

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Office of Highway Information Management

**Elizabeth Hanford Dole**  
Secretary of Transportation

**R.A. Barnhart**  
Federal Highway Administrator

## **PREFACE**

This report provides basic information for 1987 from each State on road-user taxes and property taxes levied on a selected group of vehicles. The intent is neither to weigh the merits of any of the taxes being reviewed nor to recommend any tax policy, but to supply the means to measure and compare the annual payments that would be made for each of 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.

The taxation information included for the vehicles, which range from a motorcycle to an 80,000 pound truck-trailer combination, is contained in the following:

1. Tables that show highway user and total taxes paid to each State.
2. Bar charts in which States are ranked by highway-user and total taxes paid.
3. Maps that show the States with personal property taxes on motor vehicles and mileage or ton-mile taxes on trucks operated intrastate.

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

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## INTRODUCTION

In this report, individual road-user tax payments are compared for each vehicle, 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, 1987, have been used, and the taxes that would be paid for a full year in each State are shown for each vehicle studied. 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.

During the past 36 years, nine studies were published by the Federal Highway Administration that compared the magnitude of State highway-user taxes and property taxes on a selected group of vehicles. These studies in 1950, 1953, 1956, 1960, 1964, 1968, 1970, 1973, and 1982 provided reference points along the full range of vehicle sizes and use classes so that comparisons could be made among States on the effect of each of the taxes, as well as the yield from the entire group of taxes.

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 usage and legislation governing vehicle registration, classifications, and weights.

As in the prior studies, the vehicles chosen as examples and the operating factors applying to them are considered to be representative of the kinds and sizes of vehicles generally in operation throughout the United States. The assumed amounts and condition of their use are believed to be reasonable; however, they are not claimed to be average. They were selected, rather, to show given points in the tax structures of the States. No consideration was given to the concentration of vehicles in various groups, a factor that will be of importance in applying the findings of this study.

The principal portion of current State road-user revenues is derived from the motor-fuel tax and from registration fees on motor vehicles. The need to generate additional revenues to provide for the increased costs of highway maintenance and construction has resulted in increased tax rates for gasoline in 39 States and diesel fuel in 41 States since the 1982 study. Registration fees increased for automobiles in 24 States, for trucks in 24 States, and for motorcycles in 34 States since the 1982 study.

In an attempt to more equitably distribute the highway-user tax burden, ten States adjusted the truck registration fee basis since the 1982 study. In this same

period, two States reduced automobile registration fees and six States reduced truck registration fees.

In 1978, Washington was the first State to establish a variable tax rate based on the price of motor fuel. Other States followed this procedure. With the decrease and stabilizing of the price of motor fuel in the 1980's, some States abandoned this method of taxation including Washington. At the present time, 10 States have a variable tax rate. Kansas and Massachusetts base their tax on the retail or selling price of motor fuel. Delaware, Kentucky, and Rhode Island base their tax on the wholesale price of motor fuel. A portion of the motor fuel tax in Florida is based on the selling price, in Nebraska, based on the average cost of motor fuel and in North Carolina, based on average wholesale price of motor fuel. In Ohio and Wisconsin, the tax is based on consumption and highway maintenance costs. In addition to the gallonage tax, Connecticut, New York, and Pennsylvania have a tax on oil company gross receipts.

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 course, was the adaptation of the diesel engine for highway vehicles and its use for years in many States without being subject to motor-fuel taxation. In the 1982 study, Vermont and Wyoming did not tax diesel fuel. Now, all States tax diesel fuel used on the highways. There is no fuel tax shown on the tables for diesel-powered vehicles in Oregon. Only the users of vehicles that are not under the jurisdiction of the Public Utilities Commissioner pay a gallonage tax. Other users pay a weight-mileage tax in lieu of gallonage tax.

To encourage the production and consumption of gasohol, a blend of gasoline and alcohol, 20 States have a reduced tax or no tax on this motor fuel. Alabama, Connecticut, Florida, Idaho, Iowa, Kansas, Maine, Minnesota, Nebraska, Nevada, North Dakota, South Carolina, South Dakota, Tennessee, and Texas have a reduced tax rate for gasohol. Alaska has no tax on gasohol. New Jersey does not tax gasoline if the alcohol is grain-derived ethyl alcohol produced within the State, New Mexico and Washington do not tax gasohol if the alcohol is made in State from agricultural commodities produced within the State. The tables in this study do not show gasohol taxes.

The methods used and assumptions made in processing the data should be studied carefully to avoid misunderstanding. The methods and assumptions are shown in the "Specifications, Use Factors and Method of Presentation" section of this report.





## 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 2, but there are several groupings and variations, e.g., Minnesota determines its levy by compounding a fixed fee and tax components based upon retail price and vehicle age. Trucks and vehicle combinations are registered in 35 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 table 3. Motorcycles are registered on a flat fee basis in all but four States. In Arkansas and South Dakota, motorcycles are registered on the basis of engine displacement, in Pennsylvania on the basis of horsepower, and in Iowa they are registered on the basis of the age of the motorcycle.

The Surface Transportation Assistance Act of 1982 (P. L. 97-424) required that all States set minimum standards governing vehicle width, length and weight for operation on the National System of Interstate and Defense Highways and qualifying Federal-aid primary system highways designated by the Secretary of Transportation. Reasonable access must be allowed to and from the Interstate to terminals and facilities for food, fuel, repairs, and rest. The trucks selected for this study meet these minimum standards; however, they may exceed the standards set by some States for operation on other highways within the State. Some States permit the registration of heavy trucks or truck combinations even though these vehicles are limited to designated highways. Data for these vehicles are included on the tables. If data are not shown on the tables for a heavy truck or truck combination, the State either does not register or discourages the registration of these vehicles.

In this study, combination trucks are considered to be registered as single units in those States where the fee on the power unit is based on the gross weight or capacity of the combination, even though in most of these States a relatively small fee is levied on the other unit or units of the combination. Combination trucks are registered as single units in 31 of the States. Combination trucks are registered as single units except the full-trailer is registered separately in 8 additional States: Connecticut, Florida, Illinois, Indiana, Massachusetts, Minnesota, New York, and Texas. In Wisconsin, combination trucks are registered as single units except the truck, full trailer combination. In this arrangement, each unit is registered separately. Each unit of the combination truck is registered separately in the District of Columbia and 6 States: Alaska, California, Hawaii, Ohio, Oregon, and Wyoming. In 4 States, a combination truck may be registered as a single unit or as separate units. In these States, it has been assumed that the owner would choose the method that would result in the lowest registration fee. The States were asked to rate the vehicles as they are customarily requested by the owners, thus, Delaware and Montana showed the combination registered as separate units

and Washington showed combinations registered as single units. In New Hampshire, the combination trucks, vehicle numbers 9, 10, and 12, are registered as single units. In this State, full trailers are registered separately.

Fourteen vehicles were selected to illustrate the range and magnitude of State taxes on motor vehicles: three passenger cars, five single-unit trucks, five vehicle combinations, and a motorcycle.

Their relative sizes and axle arrangements are shown in silhouette inside the front cover. The vehicles selected are in general use and are sufficiently similar to vehicles selected for the preceding studies to permit comparisons. The user is reminded that the basic purpose of this study is to present a series that permits comparison of the tax scales of the States at several points, rather than to present common or average vehicles. Description of the vehicles follows:

### Passenger Vehicles:

- No. 1 - A lightweight sedan.
- No. 2 - A mediumweight sedan.
- No. 3 - A heavyweight sedan.
- No. 14 - A motorcycle.

### Single-Unit Trucks:

- No. 4 - A gasoline-powered pickup truck registered for 5,000 pounds gross weight.
- No. 5 - A gasoline-powered stake truck registered for 14,000 pounds gross weight.
- No. 6 - A gasoline-powered van truck registered for 24,000 pounds gross weight.
- No. 7 - A diesel-powered van truck registered for 24,000 pounds gross weight.
- No. 8 - A tandem-axle diesel-powered dump truck registered for 50,000 pounds gross weight.

### Vehicle Combinations:

- No. 9 - A three-axle tractor - semitrailer, diesel-powered, registered for 40,000 pounds gross weight.
- No. 10 - A four-axle, tractor - semitrailer (tandem axles on the semitrailer), diesel-powered, registered for 60,000 pounds gross weight.

- No. 11 - A five-axle, tractor - semitrailer (tandem axles on both units), diesel-powered, registered for 80,000 pounds gross weight.
- No. 12 - A five-axle combination consisting of a two-axle diesel-powered tractor-truck, a single-axle semitrailer, and a two-axle full trailer, registered for 80,000 pounds gross weight.
- No. 13 - A five-axle combination consisting of a three-axle diesel-powered tank truck and a two-axle full tank trailer registered for 80,000 pounds gross weight.

The automobiles for this study were selected to be comparable in weight to those used in the previous study. This was done to reflect the high and low rates in the State taxation structures for many of the 19 States and the District of Columbia that base their registration fees on weight, to aid in comparison of like-sized vehicles between the two studies and to reflect the total automobile fleet mix rather than the mix for the 1985 model year.

A major development since the previous study has been the increase of the price of all of the vehicles selected. Care should be taken to make allowance for this development when using the figures in this study, particularly the property tax figures and the registration fee figures for the three States that base these fees on price: Michigan, Minnesota, and Oklahoma.

Another development since the previous study has been the increase in the number of light trucks powered by diesel fuel. Consequently, the light tractor-trailer combination, vehicle number 9, has been changed from a gasoline-powered vehicle to a diesel-powered vehicle.

Because of the Surface Transportation Assistance Act of 1982 (P. L. 97-424), mentioned previously in this section, it is expected that the weights of large truck combinations will increase. Therefore, the five-axle tractor-semi-trailer combination, vehicle number 11, which had a 78,000 pound gross combination weight in the previous study has been increased slightly to an 80,000 pound gross combination weight.

To compare taxes on vehicles that differ primarily in the fuel used, data have been included on two types of 24,000 pound van trucks (Nos. 6 and 7).

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 7 miles per gallon for the gasoline vehicle and of 8 miles per gallon for the diesel vehicle.

Ten States impose a higher tax on diesel fuel than on gasoline. These States, and the tax rates in cents per gallon as of January 1, 1987, are as follows:

<u>State</u>	<u>Gasoline</u>	<u>Diesel</u>
Alabama	13	14
Colorado	18	20.5
Illinois	13	15.5
Indiana	14	23 <sup>1/2</sup>
Iowa	16	18.5
Kansas	11	13
Mississippi	9	10
New Jersey	8	11
New York	8	10
Vermont	13	14

<sup>1/2</sup> Indiana diesel fuel tax includes the additional 8 cents per gallon surtax.

Four States impose a lower tax on diesel fuel than on gasoline. These States, and the tax rates in cents per gallon as of January 1, 1987, are as follows:

<u>State</u>	<u>Gasoline</u>	<u>Diesel</u>
Arkansas	13.5	12.5
Kentucky	15	12
Tennessee	16	14
Virginia	17.5	16

The lower rates shown for diesel fuel are generally compensated for by supplemental taxes or higher rates for other taxes on diesel-powered vehicles. In addition to the basic motor-fuel tax rates shown, Kentucky has a 5.2 cent per gallon surtax on any commercial diesel-powered motor vehicle or motor-vehicle combination with 3 or more axles and a 2.2 cent surtax on any commercial gasoline-powered motor vehicle or motor-vehicle combination with 3 or more axles. In addition to the basic diesel-fuel tax rate shown, Virginia has a 3.5 cent per gallon surtax on any diesel-powered truck or truck combination.

All motor-fuel tax rates used in this study are for intrastate operation of motor vehicles.

# SPECIFICATIONS. USE FACTORS AND METHOD OF PRESENTATION

In late 1986, a detailed statement of specifications for each of the 14 vehicles selected was sent to the State authorities for determination of the specific fees and taxes that would be payable on them during a full year, generally under laws existing January 1, 1987. Table 1 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 1987 were generally estimated by the State authorities on the basis of 1986 property assessments and tax rates. However, where the 1987 rates and valuations were available they were used.

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

In order to avoid the complex situations that would have been encountered in computing taxes on vehicles in interstate operation, intrastate was specified. Without this stipulation, the study would have been unduly complicated by the necessity of having to (1) include the additional taxes and fees applicable only to interstate carriers, and (2) consider an almost infinite variety of circumstances, especially the various reciprocity and/or proration agreements. 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 1985. This made 1987 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 3 shows a comparison of the registration fees charged for farm

and for private use of the 14,000-pound gross weight stake truck.

In this study, the group of taxes imposed by the Federal Government on gasoline, vehicles, and tires has been specifically excluded, as has the annual use tax on vehicles of 55,000 pounds or more gross weight. These levies have been excluded because they are uniform throughout the Nation and would have no effect on the comparisons among States. Similarly, local taxes and fees, other than property taxes, are not included. Many counties and cities impose registration fees or additional motor-fuel taxes, but the inclusion of these levies is beyond the scope of this study.

The data received from the States are presented for the individual selected vehicles in tables 6 to 18 and figures 4 to 9. In all of these tables, the States are arranged in regional groupings to permit ready comparison of data for each State with data for its neighbors. The figures show the principal groups of taxes and permit a quick comparison of the elements reported and among the States on selected vehicles

The national average and extremes are shown in table 4. The averages are unweighted arithmetic averages of the totals for all States in which the vehicles are permitted to operate.

States with motor-vehicle inspection programs and those with random or spot inspections of vehicles are shown in table 5. This table also shows the fee per inspection and the State portion of the fee. Only the State portion of the fee is included in the other tables of this study as a road user tax.

States with mileage or ton-mile taxes on trucks operated intrastate are shown in figure 2. Mileage or ton-mile taxes that only apply to trucks operated interstate are not included in this study.

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

Although there would be no differences among the relative positions of the States when their vehicle taxes were compared on an annual basis or on a vehicle-mile basis because of the equal travel assumption, the annual mileage assumed for each vehicle for the purpose of making the comparison is important. Since all travel is

assumed to be intrastate, the mileage factors are especially important. If the annual mileage figures assumed were too small, States having relatively large license or other annual fees but no mileage taxes would be placed in an unfavorable position in relation to States that have low annual fees and impose mileage taxes. But, if assumed mileages were too great, from

the viewpoint of the taxpayer, the States imposing mileage taxes would be placed in an unfavorable position in comparison to those that depend principally upon annual fees for the taxation of heavy vehicles. The mileages shown for the larger vehicle types are not intended to be averages, but should be considered reasonable compromises of the miles they actually travel.

## ROAD-USER TAXES

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

In the past, the three major groupings have afforded adequate classification of road-user revenues, although there were borderline instances in which there has been considerable question concerning proper classification. The most common of these borderline cases is the annual registration fee in States that levy higher rates on for-hire carriers. The differential between the registration fees for private and for-hire operation possibly could be considered in this study under the theory that carriers' vehicles, as a rule, can be expected to be operated more miles than vehicles in private operation, and, therefore, the higher registration fee for carriers' vehicles serves as an adjustment for the greater mileage.

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

The methods of accounting for and reporting tax liability 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 for-hire carriers seems to have diminished.

Mileage taxes are based on vehicles and their use and make little, if any, distinction between operation of a transportation service for profit and operation incidental to the conduct of another enterprise.

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. Two such compacts are the Uniform Vehicle Registration Proration and Reciprocity Agreement (UPRA) with 19 States, and the International Registration Plan (IRP) with 32 States. Fourteen States are in both plans with, generally, the IRP taking precedence over the UPRA. 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 under the UPRA compact or their home-based State under the IRP. 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 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 payment of tolls) is optional rather than mandatory.

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

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

A general policy was to include only the taxes normally paid on vehicles in a given group. For example, the laws of some States are written so that

heavy trucks must pay certain mileage or compensatory taxes whether used in private or contract operation. In the same States, light trucks are not subject to the tax. In such cases, the tax is shown only for the heavier vehicles, because the purpose of the study is to present a comparison of tax burdens on certain selected vehicles rather than to include all of the taxes on all vehicles. Many of the larger trucks traveling in interstate commerce are subject to higher taxes than are reported in this study. The assumption of equal usage in all States allows for meaningful comparisons.

## TYPES OF SERVICE

Most States have distinctly different tax rates for commercial vehicles in personal use or private operation (not for hire), in common or contract carrier operation (for hire), and in farm service. Vehicles in personal use or private operation are those used by the vehicle owner solely for his transportation or for carrying his own goods with no direct transportation charge.

Contract carriers are those employed in hauling goods for others with a direct transportation charge, at times and to destinations required by the jobs for which they are hired.

Common carriers are those operating vehicles for hire over established routes and on fixed schedules.

Contract carriers and common carriers operating vehicles for hire are usually subject to State regulation controlling their operations. Generally, the public utility commission or public service commission is the regulatory agency.

Information was obtained and tabulated for the study vehicles under the various types of service to account for the differing tax rates. The automobiles (Nos. 1, 2, and 3) and motorcycle (No. 14) are shown for personal use, the pickup truck (No. 4) for personal use and farm service, the stake truck (No. 5) for private and contract carrier operations and farm service, and the dump truck (No. 8) for private operation. The other vehicles, trucks and truck combinations are shown for private operation and contract carrier operation.

The freight carriers in this study were assumed to be in contract for-hire service rather than common

carrier service, since the operating characteristics of the former are more consistent with the explicit assumption that all travel is intrastate. To include combinations in common carrier service, operating primarily interstate, would result in a gross distortion if the fees were calculated on the basis of intrastate travel.

The farm-service classification includes vehicles registered at a reduced fee without restriction as to the highways they may use. Farm vehicles registered by some States at a nominal charge imposed as the sole registration fee and licensed for restricted operation on or in the immediate vicinity of the farm have not been included in this study.

Farm trucks are registered at reduced rates in 38 States. The registration fee reductions vary, not only among the States, but also vary somewhat for vehicles of different capacities.

A comparison of the registration fees for the 14,000-pound stake truck (No. 5) for private use and farm service is shown in figure 3. 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.

When considering the equity of reduced registration rates for farm trucks, it should be remembered that farm trucks generally average fewer miles per year on highways than other trucks, and therefore, the reductions are not as large on a cents-per-mile basis as they might appear from the comparisons shown in tables 7 and 8 and in figure 3.

## 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 1 shows the States in which State or local property taxes are levied and the States in which registration fees and special license taxes 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.

In the tables in this study, registration fees in lieu of property taxes are reported with registration fees. Other taxes and fees reported by the States in lieu of property taxes but are ad valorem in nature are considered property taxes for the study. These fees are identified by various titles, including permit and county fees, specific ownership, privilege and excise taxes. These excise taxes should not be confused with one-time, new-vehicle, or resale excise taxes which are not included in the study. Property taxes are generally based on the current value of the vehicle and are paid annually.

In Alaska, a local tax is collected on weight and age of the vehicles to take the place of a property tax. This amount is shown under other taxes and fees in the tables in this study.

Texas permits local property taxes to be levied in addition to the registration fee. However, the figures shown in the tables are for the capital city, which does not levy these taxes.

In New Hampshire, a Municipal Permit on motor vehicles is a prerequisite for State registration. Although it is not called a personal property tax, the fee is charged on an ad valorem basis and is shown on the tables as a property tax.

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 owner, either by those concerned solely with highway finance or with research in broader fields of public finance.

In Iowa, the registration fee on the medium-weight sedan is \$113.00, a larger fee than for any other State, but Iowa levies no property tax on automobiles. In Arizona, the registration fee of \$8.00 is one of the lowest among the States, however, it levies a tax in lieu of a property tax of \$201.72. This tax must be paid before the vehicle can be registered. The combination of these two taxes in Arizona total more than the registration fee in Iowa.

Seven States and the District of Columbia impose a registration fee of \$40.00 or more on the mediumweight automobile cited in this study. None of these States levy a property tax on this vehicle.

The relation of property taxes to registration fees and the relative importance of property taxes as a part of the total tax burden on the automobile owner is illustrated in the tables for the individual vehicles in this study. 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 therefore value, of the vehicle. As noted previously, this is a general rule in applying property taxes. Ten States use the factor of age, to a greater or lesser extent, in determining the registration fee on automobiles.

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 governmental unit in which the vehicle is domiciled, and these are the taxes that would be imposed, generally, 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 most States. 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.

Care should be taken when comparing property taxes reported by the various States. The selection of localities by the State may not be representative of the range of property taxes. This is especially true for a State with very high and very low property tax rates in different areas of the State.



# ADMINISTRATION AND APPLICATION

## Motor-Vehicle Taxation

Although this study is based primarily on legislation, it is appropriate to call attention to administration and enforcement as they affect vehicle taxation.

Two of the most important considerations in any revenue legislation are administration and application or enforcement. Highway-user revenue legislation is no exception. The interpretation of the laws, simplicity of the instructions and required forms or reports, and the ease of collecting the revenues are administrative decisions of great importance. These decisions take on even greater significance with the passage of new revenue legislation, the updating of current legislation, and the modification of revenue collection procedures. Any review of highway-user taxation will show many similarities in the laws, as written, and even in the required forms and reports used by the various States. This is understandable since most laws are thoroughly researched before passage and the experience of other States in administering similar laws is studied.

In the area of application or enforcement, however, greater variations are evident between the States. The interpretation and application or enforcement of road-user taxes in one State compared with another having similar tax laws may easily cause substantial tax differences on similar vehicles in similar service.

The payment of motor-fuel taxes is an item that merits close examination. Most persons familiar with the subject agree that some gasoline used on the highways escapes taxation and that the amounts undoubtedly vary among the States. 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 fact that some heating oils can be used as diesel fuel substitutes makes it probable that collection of the tax will remain a problem for some time. Diesel-fuel taxation is undergoing increased scrutiny with the increased use of diesel fuel in light trucks and automobiles. The problems of collecting motor-fuel taxes may have 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 (motor-fuel taxes).

Even in the area of registration fees, variances can occur between States with similar fee schedules. These differences often are due to different determinations of the loads to be carried.

The administration and application of highway-user taxes take on an even greater importance with the changes in the economic conditions and increased revenue needs for the building and maintaining of highways.

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.

## Motor-Vehicle Inspection

Twenty-two States and the District of Columbia require motor vehicles to be inspected periodically. The inspections vary as to type of inspection stations used, frequency of inspection, vehicles required to be inspected, cost of the inspection to the motorist, and disposition of the fee.

We have included the discussion of the motor-vehicle inspection program in this section rather than with road-user taxes since the States' portion of the inspection fee is generally nominal and is normally used to defray the cost of providing the inspection stickers and maintaining files instead of being used as a revenue producing tax in most of the States.

In addition to the 22 States and the District of Columbia that require annual or semiannual inspection, 8 conduct random or spot inspections. The fees range from \$2.50 to \$10.00 in the States that establish the fees. Only two States and the District of Columbia own and operate their own inspection stations. In the others, the inspection is performed in State designated and supervised privately owned facilities.

The States' portions of the inspection fees range from \$0.00 to \$5.00. The States' shares of the inspection fees are included with the road-user revenues in the tables in this study.

Table 5 summarizes the State inspection programs. These inspection programs are not to be identified with safety equipment inspections of commercial vehicles conducted by regulatory agencies in many States.

In addition to the periodic safety inspection, 7 States require an emissions inspection. Ten States, that do not require periodic safety inspections, require emissions inspections. These emission inspections are only for designated areas in most States. The States with emissions inspections and the areas in the State where they are required along with the fees for these inspections are also included in table 5.

TABLE 1 - DATA USED IN COMPUTING STATE ROAD USER AND PERSONAL PROPERTY TAXES ON SELECTED VEHICLES  
1987 REGISTRATION YEAR

FACTORS AFFECTING TAXATION	PASSENGER CARS			SINGLE-UNIT TRUCKS					TRACTOR-SEMITRAILER COMB.	
	NO. 1 VERY LIGHT (GASOLINE)	NO. 2 MEDIUM (GASOLINE)	NO. 3 HEAVY (GASOLINE)	NO. 4 PICKUP (GASOLINE)	NO. 5 STAKE (GASOLINE)	NO. 6 VAN TRUCK (GASOLINE)	NO. 7 VAN TRUCK (DIESEL)	NO. 8 DUMP (DIESEL)	NO. 9 (2-S1) (DIESEL)	
									TRUCK-TRACTOR	SEMITRAILER
Body Type	2 Door Hatchback	4 Door	4 Door	Pickup	Stake Truck	Van Truck	Van Truck	Dump Truck	Tractor	Van 28'
Price F.O.B. Factory (1985)	\$5,659	\$11,633	\$23,151	\$10,199	\$18,721	\$24,612	\$33,040	\$70,214	\$32,992	\$11,700
Horsepower, Net	70	110	155	155	183	161	165	210	215	-
No. of Cylinders	4	5	6	6	6	6	6	6	6	-
Displacement cc.	-	-	-	-	-	-	-	-	-	-
Weight:										
Empty Weight lb.	2,080	3,451	4,062	4,054	7,055	11,396	13,413	21,914	10,053	6,800
Load Weight lb.	600	750	900	946	6,945	12,604	10,597	28,086	11,947	11,200
Gross Vehicle Weight lb.	2,680	4,201	4,962	5,000	14,000	24,000	24,000	50,000	22,000	18,000
Gross Weight of Combination lb.	-	-	-	-	-	-	-	-	40,000	-
Length:										
Wheelbase in.	94.2	108.1	117.3	131.0	149.0	218.0	218.0	162.0	136.0	-
Distance Between Tandem Axles in.	-	-	-	-	-	-	-	50	-	-
Length of Combination ft.	-	-	-	-	-	-	-	-	37	-
Tires:										
Size	P165/80R13	P195/75R14	P215/70R15	P195/75R15	8.25X20E	8.25X20E	10X22.5	10.00R20	10X22.5	10X22.5
Arrangement: Front	-	-	-	Single	Single	Single	Single	Single	Single	-
Rear	-	-	-	Single	Dual	Dual	Dual	Dual-Tandem	Dual	Dual
Total Annual Miles Traveled:										
Personal Use	12,500	12,500	12,500	10,000	-	-	-	-	-	-
Private Operation	-	-	-	-	12,000	15,000	15,000	25,000	30,000	-
Contract Carrier	-	-	-	-	20,000	25,000	25,000	-	40,000	-
Farm Service	-	-	-	9,000	7,500	-	-	-	-	-
Average Miles-Per-Gallon:										
Personal Use	39.0	21.5	19.5	17.0	-	-	-	-	-	-
Private Operation	-	-	-	-	11.0	7.0	8.0	6.0	6.0	-
Contract Carrier	-	-	-	-	11.0	7.0	8.0	-	6.0	-
Farm Service	-	-	-	17.0	11.0	-	-	-	-	-
Annual Motor-Fuel Consumption:										
Personal Use gal.	321	581	641	588	-	-	-	-	-	-
Private Operation gal.	-	-	-	-	1,091	2,143	1,875	4,167	5,000	-
Contract Carrier gal.	-	-	-	-	1,818	3,571	3,125	-	6,667	-
Farm Service gal.	-	-	-	525	582	-	-	-	-	-
Total Revenue Ton-Miles (Avg. Load)	-	-	-	-	31,800	52,750	56,000	-	276,800	-
Average Gross Weight lb.	-	-	-	-	10,244	15,611	17,844	-	30,699	-
Gross Annual Earnings	-	-	-	-	\$4,547	\$7,543	\$8,008	-	\$39,582	-

TABLE 1 - DATA USED IN COMPUTING STATE ROAD USER AND PERSONAL PROPERTY TAXES ON SELECTED VEHICLES  
1987 REGISTRATION YEAR

FACTORS AFFECTING TAXATION	TRACTOR-SEMITRAILER COMBINATION CONT.				TRACTOR-SEMITRAILER AND FULL TRAILER			TRUCK-FULL TRAILER		NO. 14 MOTORCYCLE
	NO. 10 (2-S2) (DIESEL)		NO. 11 (3-S2) (DIESEL)		NO. 12 (2-S1-2) (DIESEL)			NO. 13 (3-2) (DIESEL)		
	TRUCK-TRACTOR	SEMITRAILER	TRUCK-TRACTOR	SEMITRAILER	TRUCK-TRACTOR	SEMITRAILER	FULL TRAILER	TRUCK	FULL TRAILER	
Body Type	Tractor	Van 45'	Tractor	Van 45'	Tractor	Van 28'	Van 28'	Tank Truck	Tank Trailer 23'	-
Price F.O.B. Factory (1985)	\$32,992	\$14,500	\$65,466	\$14,500	\$66,662	\$11,700	\$17,514	\$79,592	\$34,200	\$3,150
Horsepower, Net	215	-	300	-	300	-	-	240	-	-
No. of Cylinders	6	-	6	-	8	-	-	6	-	4
Displacement cc.	-	-	-	-	-	-	-	-	-	694
Weight:										
Empty Weight lb.	10,053	11,500	15,822	11,500	12,640	5,800	10,000	17,603	10,100	455
Load Weight lb.	17,947	20,000	30,178	22,500	19,360	11,200	20,000	22,397	29,900	370
Gross Vehicle Weight lb.	28,000	32,000	46,000	34,000	32,000	18,000	30,000	40,000	40,000	835
Gross Weight of Combination lb.	60,000	-	80,000	-	80,000	-	-	80,000	-	-
Length:										
Wheelbase in.	135	-	142	-	115	-	-	242	-	60.0
Distance Between Tandem Axles in.	-	38	37.5	42	-	-	-	51.5	-	-
Length of Combination ft.	54.6	-	54.4	-	65.2	-	-	64.0	-	-
Tires:										
Size	10x22.5	10x22.5	11R22.5	11R22.5	11R22.5	11R22.5	11R22.5	10R20	10R20	Front 110/90-19 62H Rear 140/80-15 70H
Arrangement: Front Rear	Single Dual	- Dual-Tandem	Single Dual-Tandem	- Dual-Tandem	Single Dual	- Dual	Dual Dual	Single Dual-Tandem	Dual Dual	-
Total Annual Miles Traveled:										
Personal Use	-	-	-	-	-	-	-	-	-	3,200
Private Operation	60,000	-	80,000	-	80,000	-	-	80,000	-	-
Contract Carrier	60,000	-	80,000	-	80,000	-	-	80,000	-	-
Farm Service	-	-	-	-	-	-	-	-	-	-
Average Miles-Per-Gallon:										
Personal Use	-	-	-	-	-	-	-	-	-	44
Private Operation	5.9	-	5.7	-	5.8	-	-	5.7	-	-
Contract Carrier	5.9	-	5.7	-	5.8	-	-	5.7	-	-
Farm Service	-	-	-	-	-	-	-	-	-	-
Annual Motor-Fuel Consumption:										
Personal Use gal.	-	-	-	-	-	-	-	-	-	73
Private Operation gal.	10,169	-	14,036	-	13,793	-	-	14,036	-	-
Contract Carrier gal.	10,169	-	14,036	-	13,793	-	-	14,036	-	-
Farm Service gal.	-	-	-	-	-	-	-	-	-	-
Total Revenue Ton-Miles (Avg. Load)	566,800	-	1,370,400	-	1,251,600	-	-	1,544,000	-	-
Average Gross Weight lb.	38,993	-	61,590	-	60,987	-	-	66,305	-	-
Gross Annual Earnings	\$74,818	-	\$195,967	-	\$180,409	-	-	\$220,792	-	-

TABLE 2 -- BASIS FOR REGISTRATION OF AUTOMOBILES

FLAT FEE	EMPTY WEIGHT OR SHIPPING WEIGHT			OTHER
FLAT FEE ONLY:	WEIGHT GROUPS:	WEIGHT GROUPS AND AGE:	100-POUND INTERVALS:	HORSEPOWER GROUPS:
Alabama	Arkansas	New Jersey	Colorado	Missouri
Alaska	Dist. of Col.	New Mexico	New York	FLAT FEE, FACTORY DELIVERED PRICE, AND AGE:
Arizona	Florida	South Dakota		Oklahoma
California	Maryland		100-POUND INTERVALS, AGE, AND VALUE:	SUGGESTED RETAIL PRICE, AGE, AND FLAT FEE:
Connecticut	Montana		Iowa	Minnesota
Delaware	Virginia			LIST PRICE AND AGE:
Georgia	West Virginia			Michigan (1984 and newer models)
Illinois		PER POUND AND FLAT FEE:	500-POUND INTERVALS:	AGE GROUPS, OR FLAT FEE AND GROSS WEIGHT:
Indiana		Hawaii	Michigan (Prior to 1984 models)	Texas
Kentucky				
Louisiana				
Maine				
Massachusetts				
Mississippi				
Nebraska				
Nevada				
North Carolina				
Ohio				
Oregon				
Pennsylvania				
South Carolina				
Tennessee				
Utah				
Vermont				
Washington				
Wisconsin				
Wyoming				
FLAT FEE BY AGE:				
Idaho				

TABLE 3 -- BASIS FOR REGISTRATION OF TRUCKS AND TRUCK COMBINATIONS

GROSS VEHICLE WEIGHT:		GROSS VEHICLE WEIGHT OR MILEAGE WEIGHT:	EMPTY WEIGHT:
Alabama		Illinois	Alaska
Arizona	South Carolina		California
Connecticut	Tennessee		Colorado
Delaware	Texas	GROSS WEIGHT PER LOAD CARRYING AXLE:	Dist. of Col.
Georgia	Utah	Louisiana	Hawaii
Idaho	Vermont		Ohio
Indiana	Virginia		Wyoming
Iowa	Washington		
Kansas	West Virginia		
Kentucky	Wisconsin	GROSS VEHICLE WEIGHT AND AGE:	EMPTY WEIGHT 6,000 POUNDS OR LESS, GROSS VEHICLE WEIGHT OVER 6,000 POUNDS:
Maine		Minnesota	Arkansas
Maryland		North Dakota	
Massachusetts		Oklahoma	
Mississippi			EMPTY WEIGHT 8,000 POUNDS OR LESS, GROSS VEHICLE WEIGHT OVER 8,000 POUNDS AND COMBINATIONS:
Missouri		SHIPPING WEIGHT AND AGE, NONCOMMERCIAL; GROSS VEHICLE WEIGHT, COMMERCIAL:	Michigan
Montana		South Dakota	EMPTY WEIGHT UNDER 26,000 POUNDS, GROSS VEHICLE WEIGHT 26,000 OR OVER:
Nebraska			Florida
Nevada			
New Hampshire			
New Jersey			
New Mexico			
New York			
North Carolina			
Oregon			
Pennsylvania			
Rhode Island			

**TABLE 4 - AVERAGE, LOW, AND HIGH ROAD-USER AND PERSONAL-PROPERTY TAXES  
ON SELECTED VEHICLES<sup>1</sup>**

VEHICLE AND SERVICE	AVERAGE FEE FOR STATES WHERE VEHICLE MAY OPERATE					LOWEST FEE 2/					HIGHEST FEE				
	REGIS- TRATION FEE, ETC.	MOTOR- FUEL TAX	TOTAL ROAD- USER TAXES	PROP- ERTY TAX	TOTAL	REGIS- TRATION FEE, ETC.	MOTOR- FUEL TAX	TOTAL ROAD- USER TAXES	PROP- ERTY TAX	TOTAL	REGIS- TRATION FEE, ETC.	MOTOR- FUEL TAX	TOTAL ROAD- USER TAXES	PROP- ERTY TAX	TOTAL
PASSENGER CAR:															
LIGHTWEIGHT (NO. 1)	\$28.70	\$43.04	\$71.74	\$49.33	\$121.06	\$5.75	\$22.47	\$39.39	\$38.64	\$41.68	\$120.70	\$58.42	\$178.48	\$374.00	\$434.15
MEDIUMWEIGHT (NO. 2)	36.22	77.90	114.12	86.53	200.65	5.75	40.67	61.48	46.23	72.73	205.70	105.74	310.28	629.00	731.15
HEAVYWEIGHT (NO. 3)	49.55	85.94	135.49	171.77	307.26	5.75	44.87	66.28	83.49	84.28	326.20	116.67	441.58	1,256.00	1,373.15
PICKUP (NO. 4):															
FARM	33.86	69.30	103.16	67.18	170.34	5.50	12.70	21.00	28.98	60.07	186.00	140.93	274.58	547.00	645.20
PERSONAL	39.49	76.84	118.32	74.44	192.76	8.00	41.16	65.51	28.98	72.29	186.00	107.02	290.56	547.00	656.20
STAKE (NO. 5):															
PRIVATE	126.83	146.28	273.11	121.32	394.43	8.00	76.37	114.70	39.33	157.53	458.00	198.56	599.83	682.00	1,007.47
CONTRACT	148.73	243.75	392.48	119.81	512.28	13.00	127.26	190.80	39.33	215.69	718.00	330.88	954.34	682.00	1,146.06
FARM	68.95	92.23	161.18	107.66	268.84	8.00	38.18	68.74	39.33	89.56	396.00	188.67	472.17	594.00	707.30
VAN, GASOLINE (NO. 6):															
PRIVATE	233.11	287.32	520.43	157.63	678.06	28.00	150.01	178.01	39.33	297.85	595.50	390.03	919.25	901.00	1,565.31
CONTRACT	266.97	477.56	744.52	155.26	899.78	35.00	249.97	375.97	39.33	480.31	920.50	649.92	1,384.73	901.00	1,823.07
VAN, DIESEL (NO. 7):															
PRIVATE	251.42	254.11	505.53	207.65	713.19	28.00	131.25	159.25	39.33	279.09	753.00	431.25	1,009.88	1,204.00	1,822.75
CONTRACT	287.76	423.54	711.30	204.60	915.90	35.00	218.75	340.63	39.33	431.25	920.50	718.75	1,326.75	1,204.00	2,050.25
DUMP, DIESEL (NO. 8):															
PRIVATE	612.73	567.45	1,180.17	531.35	1,711.52	60.00	291.69	393.33	286.76	659.10	1,665.00	958.41	2,312.41	3,579.00	4,480.05
THREE-AXLE TRACTOR-SEMITRAILER COMBINATION, DIESEL (NO. 9):															
PRIVATE	527.69	680.27	1,207.97	353.46	1,561.43	111.00	350.00	520.00	196.65	715.00	2,065.00	1,150.00	2,065.00	1,970.00	3,110.00
CONTRACT	606.32	907.10	1,513.42	346.54	1,859.96	124.00	466.69	868.03	196.65	898.36	2,715.00	1,533.41	2,715.00	1,970.00	3,408.39
FOUR-AXLE TRACTOR-SEMITRAILER COMBINATION, DIESEL (NO. 10):															
PRIVATE	930.79	1,383.60	2,314.40	394.38	2,708.78	120.00	711.83	933.56	196.65	1,128.52	5,865.00	2,338.87	5,865.00	2,116.00	5,865.00
CONTRACT	999.69	1,383.60	2,383.29	387.17	2,770.46	310.00	711.83	1,178.52	196.65	1,178.52	5,865.00	2,338.87	5,865.00	2,116.00	5,865.00
FIVE-AXLE TRACTOR-SEMITRAILER COMBINATION, DIESEL (NO. 11):															
PRIVATE	1,569.31	1,909.53	3,478.84	600.14	4,078.97	120.00	982.45	1,242.81	398.82	1,547.80	9,255.00	3,228.05	9,625.50	3,300.66	11,012.11
CONTRACT	1,693.26	1,909.53	3,592.79	594.47	4,187.26	414.00	982.45	1,597.80	398.82	1,597.80	9,255.00	3,228.05	9,625.50	3,300.66	11,012.11
FIVE-AXLE TRACTOR-SEMITRAILER-FULL TRAILER COMBINATION, DIESEL (NO. 12):															
PRIVATE	1,570.07	1,875.52	3,445.59	623.21	4,068.81	180.00	965.51	1,283.45	402.62	1,673.44	9,250.00	3,172.39	9,636.23	3,375.00	11,160.00
CONTRACT	1,682.69	1,875.52	3,558.21	616.17	4,174.38	408.00	965.51	1,723.44	402.62	1,723.44	9,250.00	3,172.39	9,636.23	3,375.00	11,160.00
FIVE-AXLE TRUCK-FULL TRAILER COMBINATION, DIESEL (NO. 13):															
PRIVATE	1,576.71	1,888.53	3,465.24	817.48	4,282.72	120.00	982.45	1,242.81	544.63	1,547.80	9,255.00	2,877.18	9,625.50	5,051.00	11,598.65
CONTRACT	1,694.45	1,888.53	3,582.98	804.61	4,387.58	322.60	982.45	1,597.80	544.63	1,597.80	9,255.00	2,877.18	9,625.50	5,051.00	11,598.65
MOTORCYCLE (NO. 14):															
PERSONAL	15.33	9.79	25.12	24.96	50.08	3.00	5.11	10.82	20.72	11.53	71.26	13.29	84.40	169.00	193.95

1/ IN 24 STATES AND THE DISTRICT OF COLUMBIA, PERSONAL-PROPERTY TAXES OR AD VALORUM TAXES IN LIEU OF PERSONAL-PROPERTY TAXES ARE NOT IMPOSED. IN OREGON, A WEIGHT-MILEAGE TAX IS IMPOSED ON DIESEL FUEL IN LIEU OF A GALLONAGE TAX.

2/ THE FEES IN THESE COLUMNS ARE THE LOWEST FOR THOSE STATES WHICH IMPOSE THE FEES.

TABLE 5 - STATE MOTOR-VEHICLE INSPECTION PROGRAMS

STATE 1/	FREQUENCY OF INSPECTION			FEE PER INSPECTION	STATE PORTION OF FEE
	PERIODIC	RANDOM OR SPOT	NO INSPECTION REQUIRED		
ALABAMA	--	X	--	--	--
ALASKA	--	--	(2/)	--	--
ARIZONA	--	--	(2/)	--	--
ARKANSAS	ANNUAL	--	--	3/ \$3.25	\$1.25
CALIFORNIA	--	--	(2/)	--	--
COLORADO	--	--	(2/)	--	--
CONNECTICUT	--	--	(2/)	--	--
DELAWARE *	ANNUAL	--	--	(4/)	--
DIST. OF COL. *	ANNUAL	--	--	5.00	5.00
FLORIDA	--	--	X	--	--
GEORGIA	--	--	(2/)	--	--
HAWAII	3/ ANNUAL	--	--	(5/)	1.50
IDAHO	--	--	X	--	--
ILLINOIS	ANNUAL	--	--	(6/)	1.00
INDIANA	--	--	X	--	--
IOWA	--	--	X	--	--
KANSAS	--	X	--	--	--
KENTUCKY	--	--	X	--	--
LOUISIANA	ANNUAL	--	--	5.00	2.75
MAINE	ANNUAL	--	--	5.00	0.50
MARYLAND	--	--	(2/ 1/)	--	--
MASSACHUSETTS	ANNUAL	--	--	2/ 10.00	2/ 2.50
MICHIGAN	--	X	--	--	--
MINNESOTA	--	X	--	--	--
MISSISSIPPI	ANNUAL	--	--	5.00	2.00
MISSOURI	ANNUAL	--	--	2/ 4.50	0.50
MONTANA	--	--	X	--	--
NEBRASKA	--	--	X	--	--
NEVADA	--	--	(2/)	--	--
NEW HAMPSHIRE	3/ ANNUAL	--	--	5/ 10.00	2.50
NEW JERSEY *	ANNUAL	--	--	2.50	2.50
NEW MEXICO	--	--	X	--	--
NEW YORK	ANNUAL	--	--	2/ 8.00	0.25
NORTH CAROLINA	ANNUAL	--	--	4.25	0.60
NORTH DAKOTA	--	X	--	--	--
OHIO	--	X	--	--	--
OKLAHOMA	ANNUAL	--	--	5.00	1.00
OREGON	--	2/ X	--	--	--
PENNSYLVANIA	2/ ANNUAL	--	--	(2/ 3/)	2.00
RHODE ISLAND	ANNUAL	--	--	4.00	1.00
SOUTH CAROLINA	ANNUAL	--	--	(10/)	0.50
SOUTH DAKOTA	--	--	X	--	--
TENNESSEE	--	--	(11/)	--	--
TEXAS	ANNUAL	--	--	2/ 7.75	2.75
UTAH	ANNUAL	--	--	2/ 12/ 10.00	1.00
VERMONT	ANNUAL	--	--	(13/)	--
VIRGINIA	ANNUAL	--	--	2/ 6.00	1.00
WASHINGTON	--	--	(2/)	--	--
WEST VIRGINIA	ANNUAL	--	--	4.50	0.50
WISCONSIN	--	X	--	--	--
WYOMING	--	--	X	--	--

1/ ASTERISK INDICATES STATE-OWNED AND OPERATED INSPECTION STATIONS. IN OTHER STATES, THE STATIONS ARE STATE-DESIGNATED AND SUPERVISED.

2/ EMISSION INSPECTION REQUIRED FOR THE FOLLOWING STATES: ALASKA, FOR AUTOMOBILES AND PICKUP TRUCKS IN ANCHORAGE AND FAIRBANKS NORTH STAR BOROUGH - FEE \$1.00; ARIZONA, IN MARICOPA AND PIMA COUNTIES - FEE \$7.06 AND NOT TO EXCEED \$25.00 FOR DIESEL-POWERED VEHICLES WITH TANDEM AXLES; CALIFORNIA, EVERY 2 YEARS IN SOME AREAS OF THE STATE - FEE NOT TO EXCEED \$6.00; COLORADO, IN SOME COUNTIES - FEE \$10.00 OR LESS; CONNECTICUT, FOR GASOLINE-POWERED VEHICLES UP TO 10,000 POUNDS EXCLUDING MOTORCYCLES AND FARM VEHICLES - FEE \$10.00 OR LESS; GEORGIA, IN COBB, DEKALB, FULTON, AND GWINNETT COUNTIES - FEE \$5.00; MARYLAND, IN BALTIMORE AND WASHINGTON, D.C. AREAS; MASSACHUSETTS, NOT REQUIRED FOR TRUCKS 10,000 POUNDS G.V.W. OR OVER, AUTOMOBILES 15 OR MORE YEARS OLD OR NEW AUTOMOBILES, BUT THESE VEHICLES MUST PASS A SAFETY INSPECTION - FEE \$4.00 AND THE STATE PORTION IS \$1.25; MISSOURI, IN JEFFERSON, ST. CHARLES, AND ST. LOUIS COUNTIES AND ST. LOUIS CITY - FEE \$4.50; NEVADA, IN CLARK AND WASHOE COUNTIES AND TO TRANSFER TITLE OR REGISTER USED VEHICLE FOR THE FIRST TIME; NEW YORK, IN NASSAU, ROCKLAND, SUFFOLK, AND WESTCHESTER COUNTIES, AND NEW YORK CITY - FEE \$7.00; OREGON, EVERY 2 YEARS IN JACKSON COUNTY AND PORTLAND METROPOLITAN AREA - FEE \$10.00 OR LESS; PENNSYLVANIA, IN METROPOLITAN AREAS OF ALLENTOWN, BETHLEHEM, EASTON, PHILADELPHIA, AND PITTSBURGH - FEE \$8.00 OR LESS; TEXAS, IN DALLAS, EL PASO, HARRIS, AND TORRENT COUNTIES - FEE \$2.75; UTAH, IN DAVIS, SALT LAKE, AND UTAH COUNTIES - FEE \$9.00; VIRGINIA, IN SOME AREAS OF THE STATE - FEE \$5.00; WASHINGTON, IN KING COUNTY AND SPOKANE - FEE NOT ESTABLISHED BY LAW.

3/ FOR MOTOR VEHICLES OVER 8,000 POUNDS G.V.W., THE FEE SHALL NOT EXCEED \$17.50.

4/ FEE IS INCLUDED IN REGISTRATION FEE.

5/ ANNUAL INSPECTION FOR VEHICLES UNDER 10 YEARS OF AGE OR TRUCKS AND TRAILERS 10,000 POUNDS G.V.W. OR LESS, SEMIANNUAL FOR OTHERS. FEE IS SET BY COUNTY.

6/ INSPECTION IS FOR TRUCKS, BUSES, AND TRAILERS OVER 8,000 POUNDS G.V.W. RATE IS VARIABLE.

7/ INSPECTION REQUIRED TO TRANSFER TITLE OR REGISTER USED VEHICLE.

8/ SEMIANNUAL INSPECTION FOR VEHICLES OVER 6 YEARS OLD. FEE SHOWN IS AVERAGE FEE.

9/ SEMIANNUAL INSPECTION FOR MOTOR-CARRIER VEHICLES AND TRAILERS OVER 10,000 POUNDS G.V.W. NO SET FEE FOR SAFETY INSPECTION.

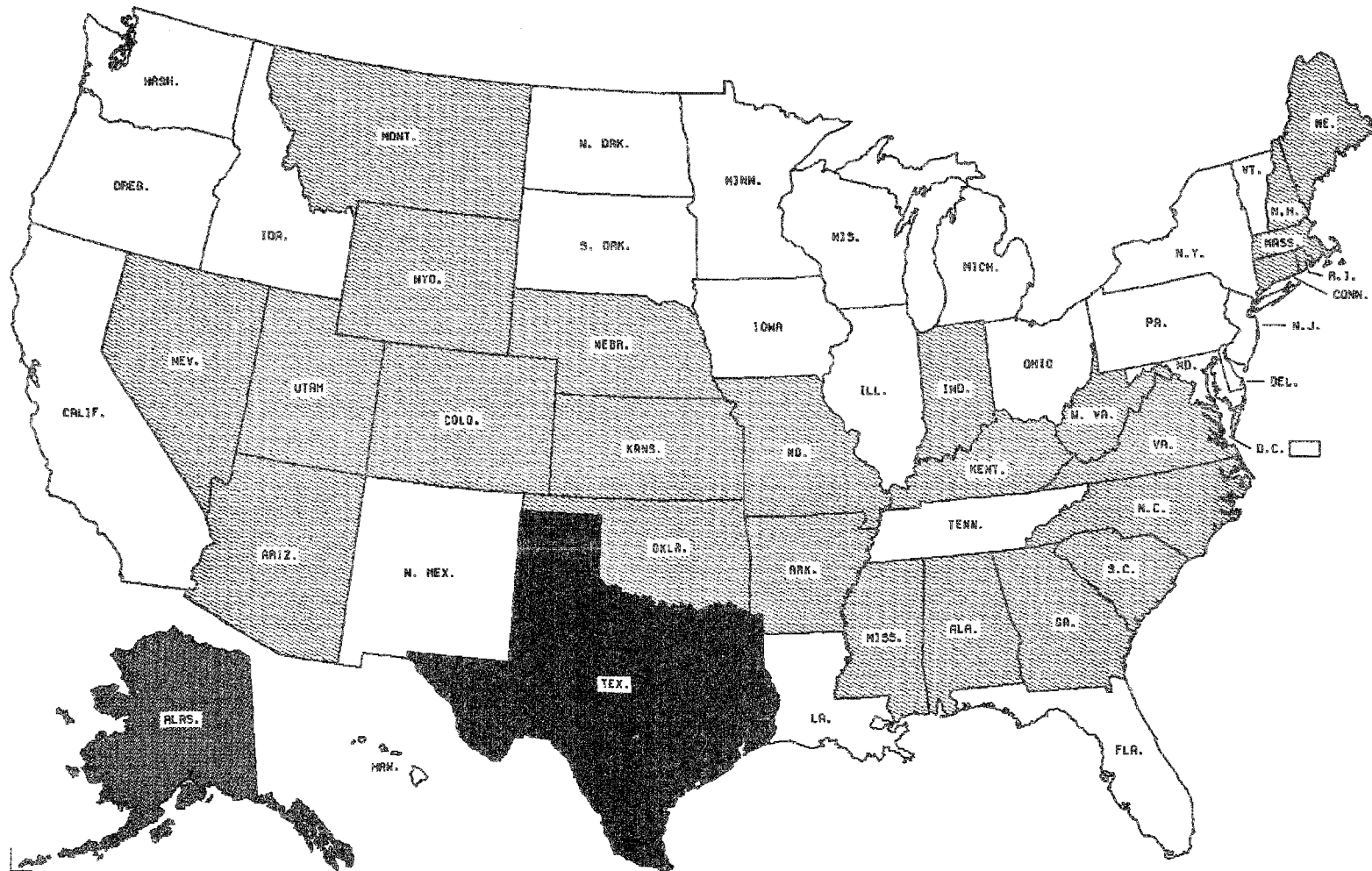
10/ FEE IS \$2.50 OR LESS.

11/ SELECTED CITIES CONDUCT INSPECTIONS.

12/ FEE IS \$6.00 FOR MOTORCYCLES, \$12.00 FOR VEHICLES OVER 6,000 POUNDS.

13/ FEE IS NOT ESTABLISHED BY LAW.

**FIGURE 1**  
**APPLICATION OF PERSONAL PROPERTY TAXES TO MOTOR VEHICLES**



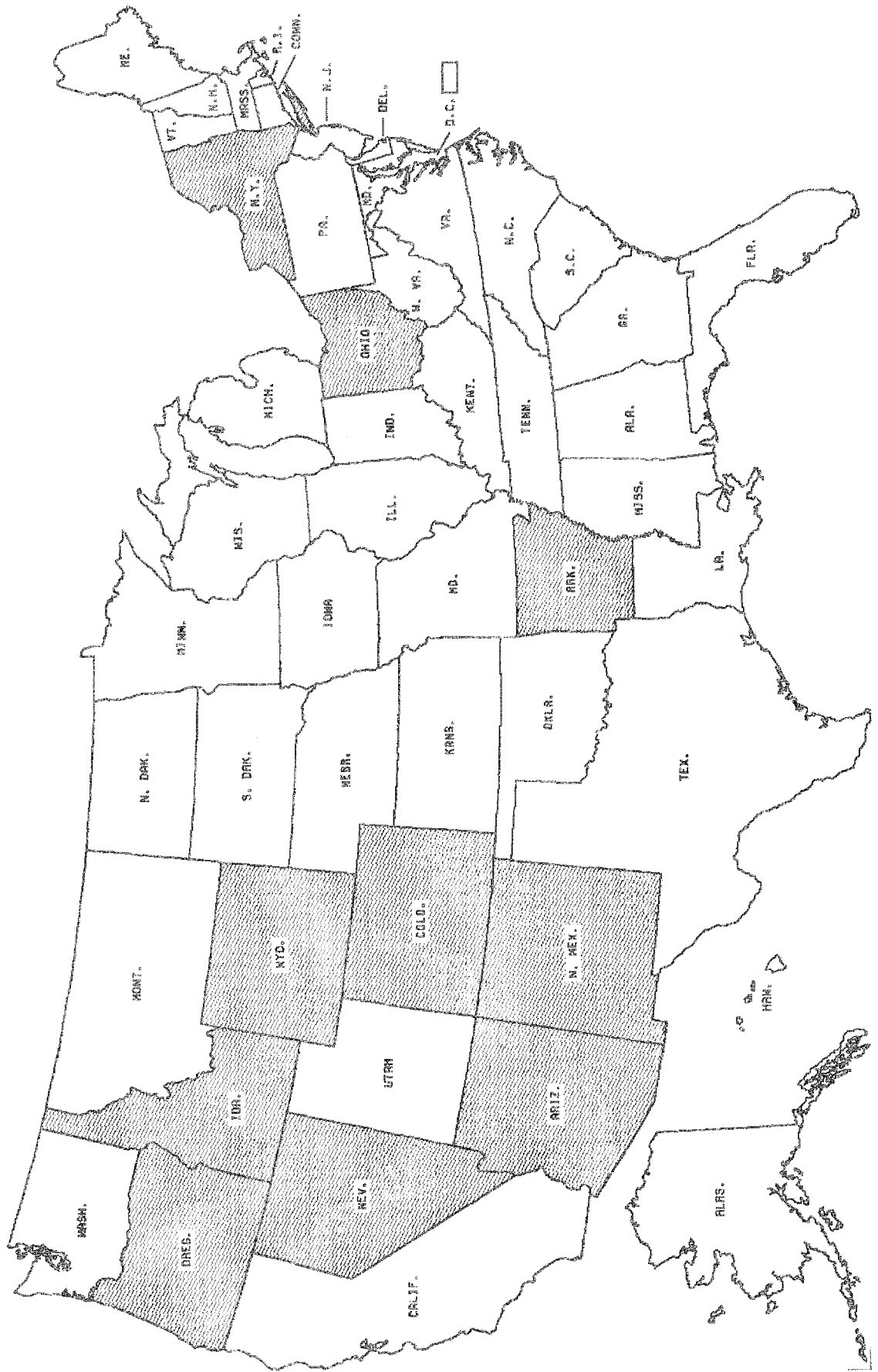
LOCAL PROPERTY TAXES PERMITTED BUT NOT APPLIED GENERALLY

SPECIAL LICENSE TAXES IN LIEU OF AD VALORUM TAXES

STATE OR LOCAL PROPERTY TAXES ARE LEVIED

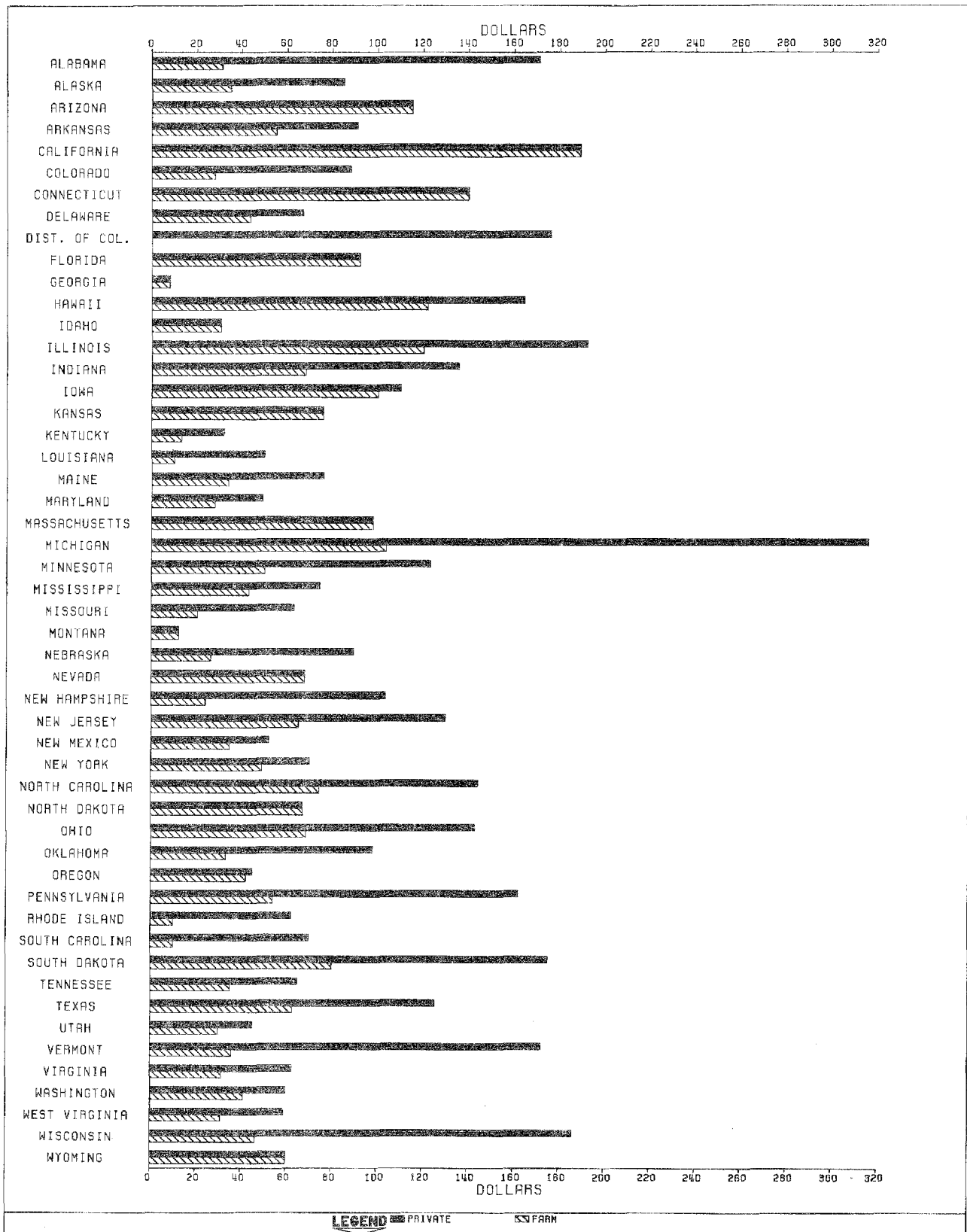
REGISTRATION FEE IN LIEU OF ALL AD VALORUM TAXES

FIGURE 2  
**STATES WITH MILEAGE OR TON-MILE TAXES  
 ON TRUCKS OPERATED INTRASTATE**





**FIGURE 3 - COMPARISON OF PRIVATE USE AND FARM SERVICE REGISTRATION FEES ON A 14,000 POUND STAKE TRUCK (NO. 5)**



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**TABLE II - STATE ROAD-USER AND PERSONAL-PROPERTY TAXES  
ON A DIESEL-POWERED, THREE-AXLE DUMP TRUCK,  
50,000 POUNDS GROSS VEHICLE WEIGHT (NO. 8)**

STATE	PRIVATE OPERATION						RANK OF STATE	
	REGIS- TRATION FEE	PROP- ERTY TAX	OTHER TAXES AND FEES	MILEAGE OR TON- MILE TAX	DIESEL FUEL TAX	TOTAL	TOTAL	TOTAL
							FEES AND TAXES	EXCL. PROP. TAX
NEW ENGLAND:								
CONNECTICUT	750.00	2,559.00	15.00	0.00	708.39	4,032.39	2	10
MAINE	526.00	948.00	15.50	0.00	583.38	2,072.88	12	28
MASSACHUSETTS	350.00	693.75	1.25	0.00	458.37	1,503.37	26	44
NEW HAMPSHIRE	370.00	920.00	22.50	0.00	583.38	1,895.88	15	32
RHODE ISLAND	275.00	3,579.00	1.00	0.00	625.05	4,480.05	1	40
VERMONT	717.50	0.00	50.00	0.00	583.38	1,350.88	30	13
MIDDLE ATLANTIC:								
NEW JERSEY	481.00	0.00	2.50	0.00	458.37	941.87	44	36
NEW YORK	250.00	0.00	0.25	0.00	416.70	666.95	49	47
PENNSYLVANIA	444.00	0.00	115.00	0.00	725.06	1,284.06	32	16
SOUTH ATLANTIC (NORTH):								
DELAWARE	254.00	0.00	10.00	0.00	541.71	805.71	47	45
DISTRICT OF COLUMBIA	479.00	0.00	5.00	0.00	645.89	1,129.89	39	27
MARYLAND	650.00	0.00	0.00	0.00	562.55	1,212.55	35	21
VIRGINIA	393.00	990.00	11.00	0.00	812.57	2,206.57	10	20
WEST VIRGINIA	419.50	708.00	0.50	0.00	639.63	1,767.63	18	31
SOUTH ATLANTIC (SOUTH):								
FLORIDA	254.90	0.00	0.00	0.00	404.20	659.10	50	48
GEORGIA	175.00	887.85	0.00	0.00	407.53	1,470.38	27	49
NORTH CAROLINA	588.00	535.75	0.60	0.00	656.30	1,780.65	17	18
SOUTH CAROLINA	377.00	846.34	1.50	0.00	541.71	1,766.55	19	38
EAST NORTH CENTRAL:								
ILLINOIS	1,228.00	0.00	1.00	0.00	645.89	1,974.89	16	3
INDIANA	635.75	1,422.26	85.00	0.00	958.41	3,101.42	4	6
MICHIGAN	746.00	0.00	12.00	0.00	375.03	1,133.03	38	26
OHIO	609.50	0.00	0.00	125.00	500.04	1,234.54	34	19
WISCONSIN	699.00	0.00	0.00	0.00	729.23	1,428.23	28	11
WEST NORTH CENTRAL:								
IOWA	965.00	0.00	0.00	0.00	770.90	1,735.90	21	5
KANSAS	616.00	1,584.00	0.00	0.00	541.71	2,741.71	6	25
MINNESOTA	718.25	0.00	0.00	0.00	708.39	1,426.64	29	12
MISSOURI	625.50	286.76	0.50	0.00	291.69	1,204.45	37	39
NEBRASKA	539.50	1,247.24	0.00	0.00	758.39	2,545.13	7	15
NORTH DAKOTA	533.00	0.00	0.00	0.00	541.71	1,074.71	40	29
SOUTH DAKOTA	0.00	0.00	0.00	0.00	0.00	0.00	51	51
EAST SOUTH CENTRAL:								
ALABAMA	586.25	351.21	0.00	0.00	583.38	1,520.84	25	24
KENTUCKY	546.00	445.76	0.00	0.00	716.72	1,708.48	22	17
MISSISSIPPI	510.75	1,591.66	2.00	0.00	416.70	2,521.11	8	37
TENNESSEE	752.25	0.00	0.00	0.00	583.38	1,335.63	31	14
WEST SOUTH CENTRAL:								
ARKANSAS	552.50	529.28	1.25	0.00	520.88	1,603.91	24	30
LOUISIANA	300.00	0.00	2.75	0.00	666.72	969.47	41	33
OKLAHOMA	453.00	0.00	1.00	0.00	416.70	870.70	45	42
TEXAS	577.50	0.00	2.75	0.00	625.05	1,205.30	36	23
MOUNTAIN:								
ARIZONA 1/	588.00	1,217.51	588.95	0.00	666.72	3,061.18	5	4
COLORADO	25.50	842.57	0.00	331.14	854.24	2,053.45	13	22
IDAHO	360.00	0.00	0.75	0.00	604.22	964.97	42	34
MONTANA	12.00	2,100.95	793.75	0.00	708.39	3,615.09	3	9
NEVADA	212.00	570.00	0.00	812.50	541.71	2,136.21	11	8
NEW MEXICO	75.00	0.00	0.50	422.00	458.37	955.87	43	35
UTAH	285.00	867.94	3.00	0.00	583.38	1,739.32	20	41
WYOMING	60.00	842.57	0.00	0.00	333.33	1,235.90	33	50
PACIFIC:								
CALIFORNIA	682.00	0.00	983.00	0.00	375.03	2,040.03	14	2
OREGON	135.00	0.00	1,485.00	0.00	0.00	1,620.00	23	7
WASHINGTON	405.35	0.00	1,156.99	0.00	750.06	2,312.41	9	1
OTHER AREAS:								
ALASKA	220.00	0.00	155.00	0.00	333.36	708.36	48	46
HAWAII	409.96	0.00	1.50	0.00	458.37	869.83	46	43
AVERAGE 2/	468.35	1,106.97	162.60	422.66	579.02	1,711.51	-	-

1/ MILEAGE TAX REPRESENTS MAXIMUM AMOUNT TO BE COLLECTED. DIFFERING OPERATIONAL CHARACTERISTICS MAY RESULT IN A LOWER TAX.

2/ THE AVERAGE FEE HAS BEEN COMPUTED FOR EACH CATEGORY ON THE BASIS OF STATES THAT LEVY A TAX IN THAT CATEGORY.







**TABLE 14 - STATE ROAD-USER AND PERSONAL-PROPERTY TAXES ON THE TRACTOR  
AND SEMITRAILER OF A DIESEL-POWERED, FIVE-AXLE COMBINATION  
80,000 POUNDS GROSS VEHICLE WEIGHT IN PRIVATE OPERATION (NO.11)**

STATE	TRACTOR TRUCK						SEMITRAILER				
	REGIS- TRATION FEE	PROP- ERTY TAX	OTHER TAXES AND FEES	MILEAGE OR TON- MILE TAX	DIESEL FUEL TAX	TOTAL	REGIS- TRATION FEE	PROP- ERTY TAX	OTHER TAXES AND FEES	MILEAGE OR TON- MILE TAX	TOTAL
NEW ENGLAND:											
CONNECTICUT	1,360.00	2,386.00	0.00	0.00	2,385.95	6,131.95	31.00	529.00	0.00	0.00	560.00
MAINE	820.00	984.00	15.50	0.00	1,964.90	3,794.40	15.00	158.00	0.00	0.00	173.00
MASSACHUSETTS	560.00	686.25	1.25	0.00	1,543.85	2,791.35	30.00	145.00	0.00	0.00	175.00
NEW HAMPSHIRE	340.40	1,179.00	22.50	0.00	1,964.90	3,505.80	192.00	261.00	2.50	0.00	455.50
RHODE ISLAND	435.00	2,233.00	1.00	0.00	2,105.25	4,774.25	5.00	757.00	1.00	0.00	763.00
VERMONT	1,240.00	0.00	50.00	0.00	1,964.90	3,254.90	16.90	0.00	0.00	0.00	16.90
MIDDLE ATLANTIC:											
NEW JERSEY	841.00	0.00	2.50	0.00	1,543.85	2,387.35	18.00	0.00	2.50	0.00	20.50
NEW YORK	840.00	0.00	0.25	2,160.00	1,403.50	4,403.75	20.00	0.00	0.25	0.00	20.25
PENNSYLVANIA	945.00	0.00	187.00	0.00	2,442.09	3,574.09	27.00	0.00	2.00	0.00	29.00
SOUTH ATLANTIC (NORTH):											
DELAWARE	233.20	0.00	10.00	0.00	1,824.55	2,067.75	170.80	0.00	0.00	0.00	170.80
DISTRICT OF COLUMBIA	408.00	0.00	5.00	0.00	2,175.43	2,588.43	291.00	0.00	5.00	0.00	296.00
MARYLAND	532.00	0.00	0.00	0.00	1,834.73	2,526.73	15.00	0.00	0.00	0.00	15.00
VIRGINIA	978.00	656.00	11.00	0.00	2,736.83	4,381.83	22.00	272.84	0.00	0.00	294.84
WEST VIRGINIA	719.50	953.27	0.50	0.00	2,154.37	3,827.64	0.00	238.36	0.00	0.00	238.36
SOUTH ATLANTIC (SOUTH):											
FLORIDA	983.00	0.00	0.00	0.00	1,361.40	2,344.40	14.00	0.00	0.00	0.00	14.00
GEORGIA	375.00	954.71	3.00	0.00	1,372.62	2,715.33	8.00	168.01	0.00	0.00	176.01
NORTH CAROLINA	933.00	399.50	0.60	0.00	2,210.51	3,543.61	10.00	75.00	0.60	0.00	85.60
SOUTH CAROLINA	800.00	744.19	1.50	0.00	1,824.55	3,370.24	10.00	252.53	0.50	0.00	263.43
EAST NORTH CENTRAL:											
ILLINOIS	2,200.00	0.00	1.00	0.00	2,175.43	4,376.43	0.00	0.00	0.00	0.00	0.00
INDIANA	1,965.75	1,326.01	75.00	0.00	3,228.05	5,694.81	30.75	293.74	0.00	0.00	324.49
MICHIGAN	1,097.00	0.00	12.00	0.00	1,263.15	2,372.15	27.00	0.00	0.00	0.00	27.00
OHIO	411.25	0.00	0.00	1,600.00	1,584.20	3,695.45	269.50	0.00	0.00	0.00	269.50
WISCONSIN	1,700.00	0.00	0.00	0.00	2,456.13	4,156.13	50.00	0.00	0.00	0.00	50.00
WEST NORTH CENTRAL:											
IOWA	1,695.00	0.00	0.00	0.00	2,595.48	4,291.48	10.00	0.00	0.00	0.00	10.00
KANSAS	1,326.00	863.00	0.00	0.00	1,824.55	4,013.55	25.00	430.00	0.00	0.00	455.00
MINNESOTA	1,628.25	0.00	0.00	0.00	2,385.95	4,014.20	10.00	0.00	0.00	0.00	10.00
MISSOURI	1,563.00	432.28	0.50	0.00	982.45	2,978.23	7.50	149.80	0.50	0.00	157.80
NEBRASKA	933.50	1,046.35	0.00	0.00	2,554.37	4,534.22	4.50	319.92	0.00	0.00	324.42
NORTH DAKOTA	1,030.00	0.00	0.00	0.00	1,824.55	2,854.55	15.00	0.00	0.00	0.00	15.00
SOUTH DAKOTA	1,450.00	0.00	0.00	0.00	1,824.55	3,274.55	10.00	0.00	0.00	0.00	10.00
EAST SOUTH CENTRAL:											
ALABAMA	781.25	351.21	0.00	0.00	1,964.90	3,097.36	21.25	47.61	0.00	0.00	68.86
KENTUCKY	842.00	295.40	200.00	0.00	2,414.02	3,751.42	20.50	136.64	0.00	0.00	157.14
MISSISSIPPI	1,371.75	1,894.31	2.00	0.00	1,403.50	4,571.56	13.75	282.16	2.00	0.00	297.91
TENNESSEE	1,302.25	0.00	0.00	0.00	1,964.90	3,267.15	0.00	0.00	0.00	0.00	0.00
WEST SOUTH CENTRAL:											
ARKANSAS	1,144.00	327.96	1.25	175.00	1,754.38	3,402.59	13.00	122.42	0.00	0.00	135.42
LOUISIANA	480.00	0.00	2.75	0.00	2,245.50	2,728.35	10.00	0.00	0.00	0.00	10.00
OKLAHOMA	734.00	0.00	1.00	0.00	1,403.50	2,138.50	43.00	0.00	1.00	0.00	44.00
TEXAS	840.30	0.00	2.75	0.00	2,105.25	2,948.30	15.30	0.00	2.75	0.00	18.05
MOUNTAIN:											
ARIZONA	930.00	1,135.18	0.45	6,400.00	2,245.60	10,711.23	49.00	251.43	0.45	0.00	300.88
COLORADO	25.50	785.59	0.00	3,515.04	2,877.18	7,303.31	10.50	174.00	0.00	0.00	184.50
IDAHO	120.00	0.00	0.75	3,592.00	2,035.08	5,747.83	15.00	0.00	0.75	0.00	15.75
MONTANA	12.00	2,821.11	668.75	0.00	2,385.95	5,887.81	12.00	479.55	318.75	0.00	810.30
NEVADA	324.00	532.00	0.00	2,600.00	1,824.55	5,280.55	12.00	118.00	0.00	0.00	130.00
NEW MEXICO	75.00	0.00	0.50	2,534.40	1,543.85	4,153.75	0.00	0.00	0.00	0.00	0.00
UTAH	550.00	809.26	3.00	0.00	1,964.90	3,337.16	10.00	179.34	0.00	0.00	189.34
WYOMING	60.00	785.59	0.00	0.00	1,122.81	1,968.40	50.00	174.00	0.00	0.00	234.00
PACIFIC:											
CALIFORNIA	682.00	0.00	917.00	0.00	1,263.15	2,862.15	472.00	0.00	150.00	0.00	632.00
OREGON	125.00	0.00	10.00	9,040.00	0.00	9,175.00	80.00	0.00	0.00	0.00	80.00
WASHINGTON	1,085.95	0.00	1,078.75	0.00	2,526.30	4,691.00	35.00	0.00	232.10	0.00	267.10
OTHER AREAS:											
ALASKA	155.00	0.00	125.00	0.00	1,122.80	1,402.80	85.00	0.00	60.00	0.00	145.00
HAWAII	318.58	0.00	1.50	0.00	1,543.85	1,863.93	253.75	0.00	1.50	0.00	255.25
AVERAGE 1/	814.15	1,024.63	97.99	3,524.05	1,947.71	3,894.70	55.04	250.66	41.80	0.00	195.77

1/ THE AVERAGE FEE HAS BEEN COMPUTED FOR EACH CATEGORY ON THE BASIS OF STATES THAT LEVY A TAX IN THAT CATEGORY.







TABLE 18 - STATE ROAD-USER AND PERSONAL-PROPERTY TAXES ON A MOTORCYCLE (NO. 14)

STATE	PRIVATE OPERATION					RANK OF STATE	
	REGIS- TRATION FEE	PROPERTY TAX	OTHER TAXES AND FEES	GASOLINE TAX	TOTAL	TOTAL FEES AND TAXES	TOTAL, EXCLUDING PROPERTY TAX
NEW ENGLAND:							
CONNECTICUT	15.00	115.00	0.00	12.41	142.41	2	13
MAINE	15.00	42.50	0.50	10.22	68.22	10	16
MASSACHUSETTS	15.00	31.25	1.25	8.03	55.53	19	21
NEW HAMPSHIRE	12.00	58.00	1.25	10.22	81.47	8	23
RHODE ISLAND	13.00	169.00	1.00	10.95	193.95	1	18
VERMONT	11.25	0.00	0.00	9.49	20.74	42	30
MIDDLE ATLANTIC:							
NEW JERSEY	10.00	0.00	2.50	5.84	18.34	46	39
NEW YORK	10.00	0.00	0.25	5.84	16.09	49	45
PENNSYLVANIA	12.00	0.00	2.00	12.71	26.71	35	14
SOUTH ATLANTIC (NORTH):							
DELAWARE	10.00	0.00	0.00	9.49	19.49	45	36
DISTRICT OF COLUMBIA	21.00	0.00	5.00	11.32	37.32	31	6
MARYLAND	15.00	0.00	0.00	9.86	24.86	36	19
VIRGINIA	18.00	33.03	5.00	12.78	68.81	9	7
WEST VIRGINIA	9.00	20.72	0.50	11.21	41.43	27	32
SOUTH ATLANTIC (SOUTH):							
FLORIDA	14.00	0.00	0.00	7.08	21.08	40	28
GEORGIA	8.00	40.89	0.00	7.14	56.03	18	46
NORTH CAROLINA	9.00	29.38	0.60	11.50	50.48	21	27
SOUTH CAROLINA	5.00	121.60	0.50	9.49	136.59	3	47
EAST NORTH CENTRAL:							
ILLINOIS	30.00	0.00	0.00	9.49	39.49	29	4
INDIANA	12.75	72.00	0.00	10.22	94.97	5	25
MICHIGAN	17.00	0.00	0.00	10.95	27.95	34	12
OHIO	11.50	0.00	0.00	8.76	20.26	43	34
WISCONSIN	7.00	0.00	0.00	12.78	19.78	44	35
WEST NORTH CENTRAL:							
IOWA	20.00	0.00	0.00	11.68	31.68	33	9
KANSAS	11.00	82.46	0.00	8.03	101.49	4	38
MINNESOTA	10.00	0.00	0.00	12.41	22.41	39	26
MISSOURI	8.50	40.66	0.50	5.11	54.77	20	48
NEBRASKA	10.00	42.47	0.00	13.29	65.76	11	24
NORTH DAKOTA	15.00	0.00	0.00	9.49	24.49	37	20
SOUTH DAKOTA	10.00	0.00	1.50	9.49	20.99	41	29
EAST SOUTH CENTRAL:							
ALABAMA	16.25	24.15	0.00	9.49	49.89	22	15
KENTUCKY	7.00	25.58	0.00	10.95	43.53	26	41
MISSISSIPPI	11.75	25.32	2.00	6.57	45.64	24	33
TENNESSEE	12.00	0.00	0.00	11.68	23.68	38	22
WEST SOUTH CENTRAL:							
ARKANSAS	7.00	23.02	1.25	9.86	41.13	28	40
LOUISIANA	3.00	0.00	2.75	11.68	17.43	47	42
OKLAHOMA	17.75	32.25	0.00	7.30	57.30	15	17
TEXAS	31.05	0.00	2.75	10.95	44.75	25	3
MOUNTAIN:							
ARIZONA	9.00	54.62	7.51	11.68	82.81	7	11
COLORADO	6.00	37.80	0.00	13.14	56.94	16	37
IDAHO	6.00	0.00	0.75	10.29	17.04	48	43
MONTANA	4.00	40.00	0.00	12.41	56.41	17	44
NEVADA	19.00	33.00	0.00	9.49	61.49	13	10
NEW MEXICO	3.00	0.00	0.50	8.03	11.53	51	50
UTAH	7.50	40.44	3.00	10.22	61.16	14	31
WYOMING	5.00	37.80	0.00	5.82	48.62	23	51
PACIFIC:							
CALIFORNIA	22.00	0.00	36.00	6.57	64.57	12	2
OREGON	3.00	0.00	0.00	8.76	11.76	50	49
WASHINGTON	19.00	0.00	52.26	13.14	84.40	6	1
OTHER AREAS:							
ALASKA	20.00	0.00	6.00	5.84	31.84	32	8
HAWAII	30.58	0.00	0.00	8.03	38.61	30	5
AVERAGE 1/	12.64	50.92	5.48	9.79	50.08	-	-

1/ THE AVERAGE FEE HAS BEEN COMPUTED FOR EACH CATEGORY ON THE BASIS OF STATES THAT LEVY A TAX IN THAT CATEGORY.

FIGURE 4A - STATE ROAD-USER AND PROPERTY TAXES ON A MEDIUMWEIGHT PASSENGER CAR (NO. 2)

STATES RANKED ACCORDING TO TOTAL TAXES

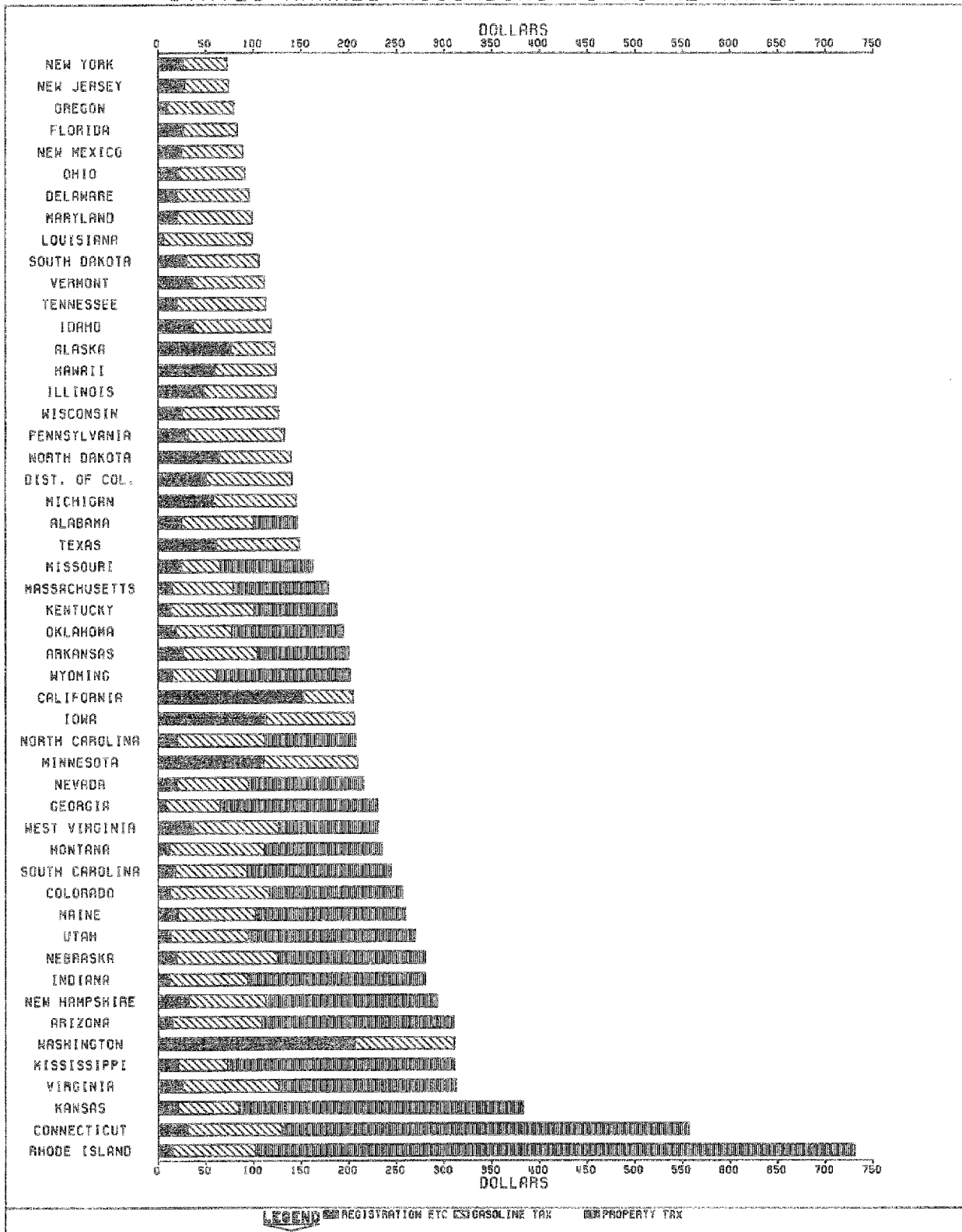




FIGURE 4B - STATE ROAD-USER AND PROPERTY TAXES ON A MEDIUMWEIGHT PASSENGER CAR (NO. 2)

STATES RANKED ACCORDING TO ROAD-USER TAXES

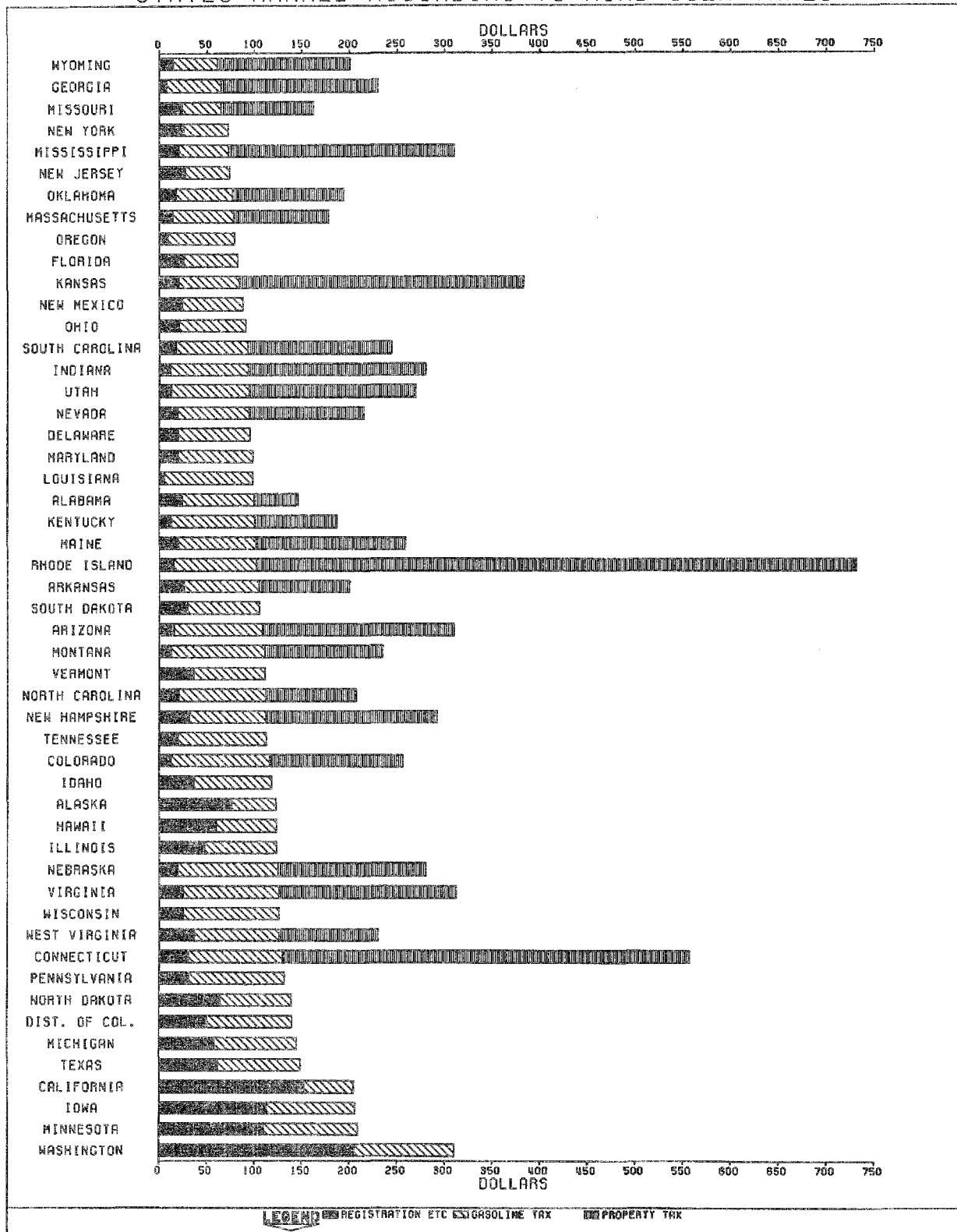


FIGURE 5A - STATE ROAD-USER AND PROPERTY TAXES ON A PICKUP TRUCK (NO. 4) IN PERSONAL USE

STATES RANKED ACCORDING TO TOTAL TAXES

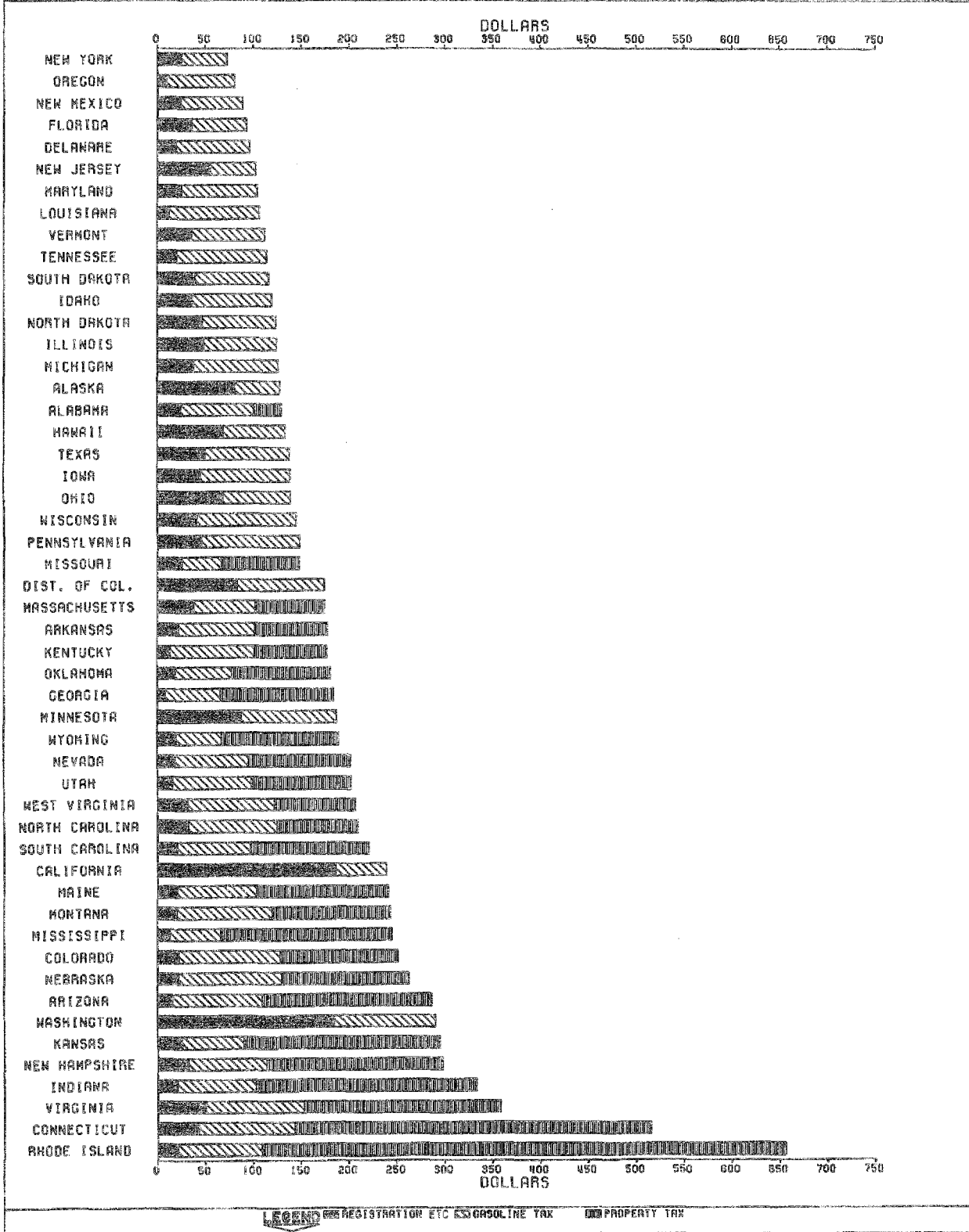


FIGURE 5B - STATE ROAD-USER AND PROPERTY TAXES ON A PICKUP TRUCK (NO. 4) IN PERSONAL USE

STATES RANKED ACCORDING TO ROAD-USER TAXES

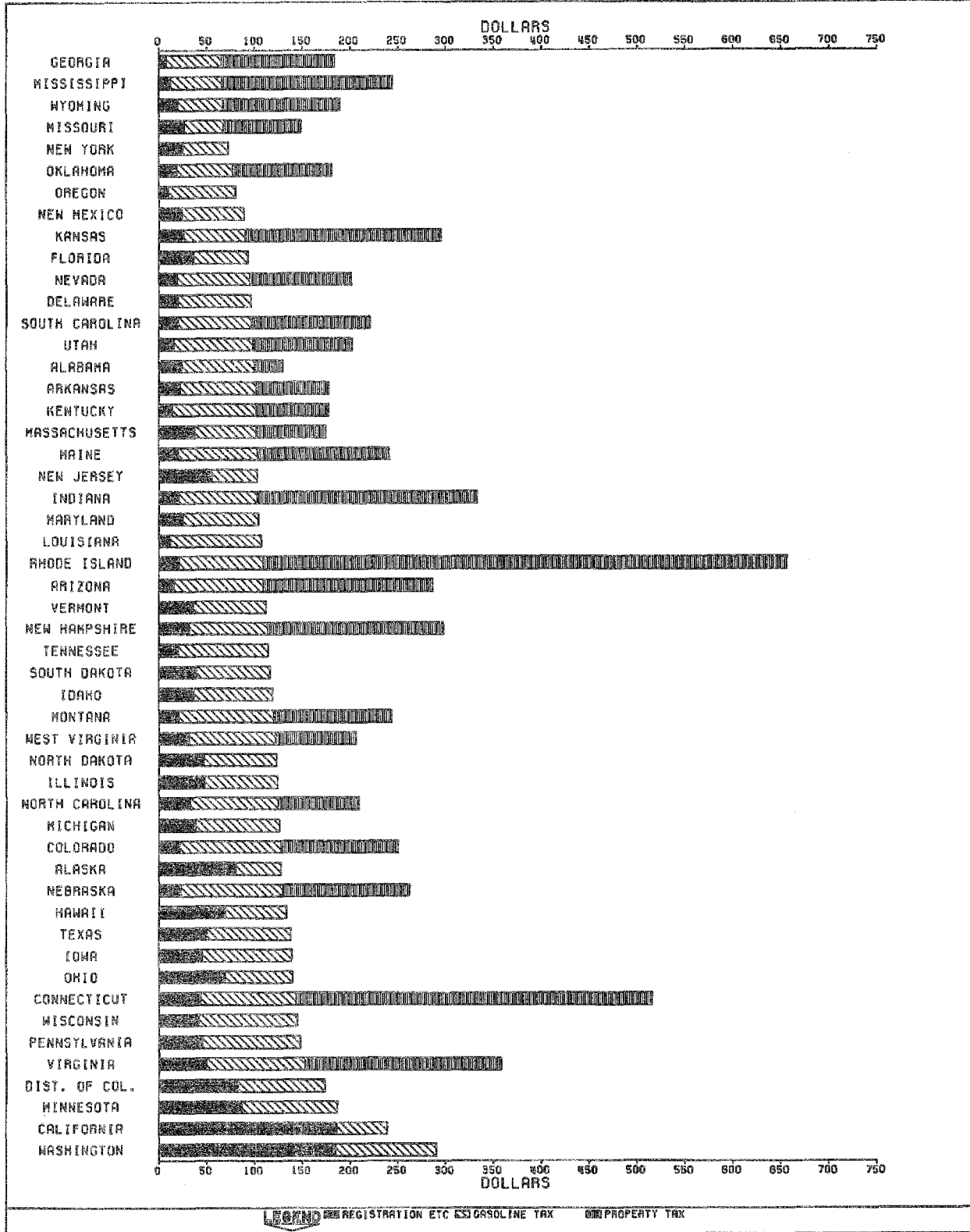


FIGURE 6A - STATE ROAD-USER AND PROPERTY TAXES ON A 24,000 POUND, DIESEL-POWERED VAN TRUCK (NO. 7) IN PRIVATE USE

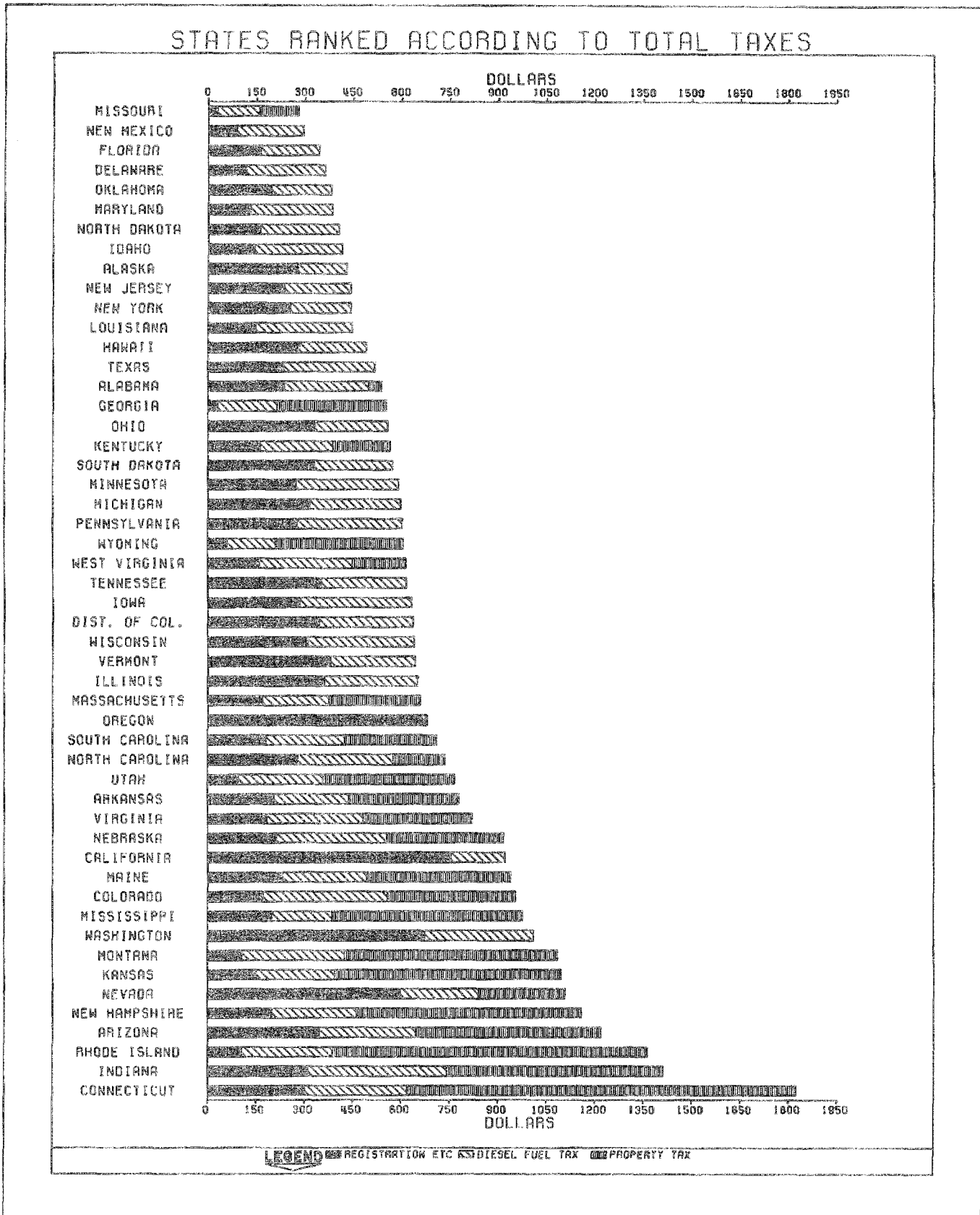
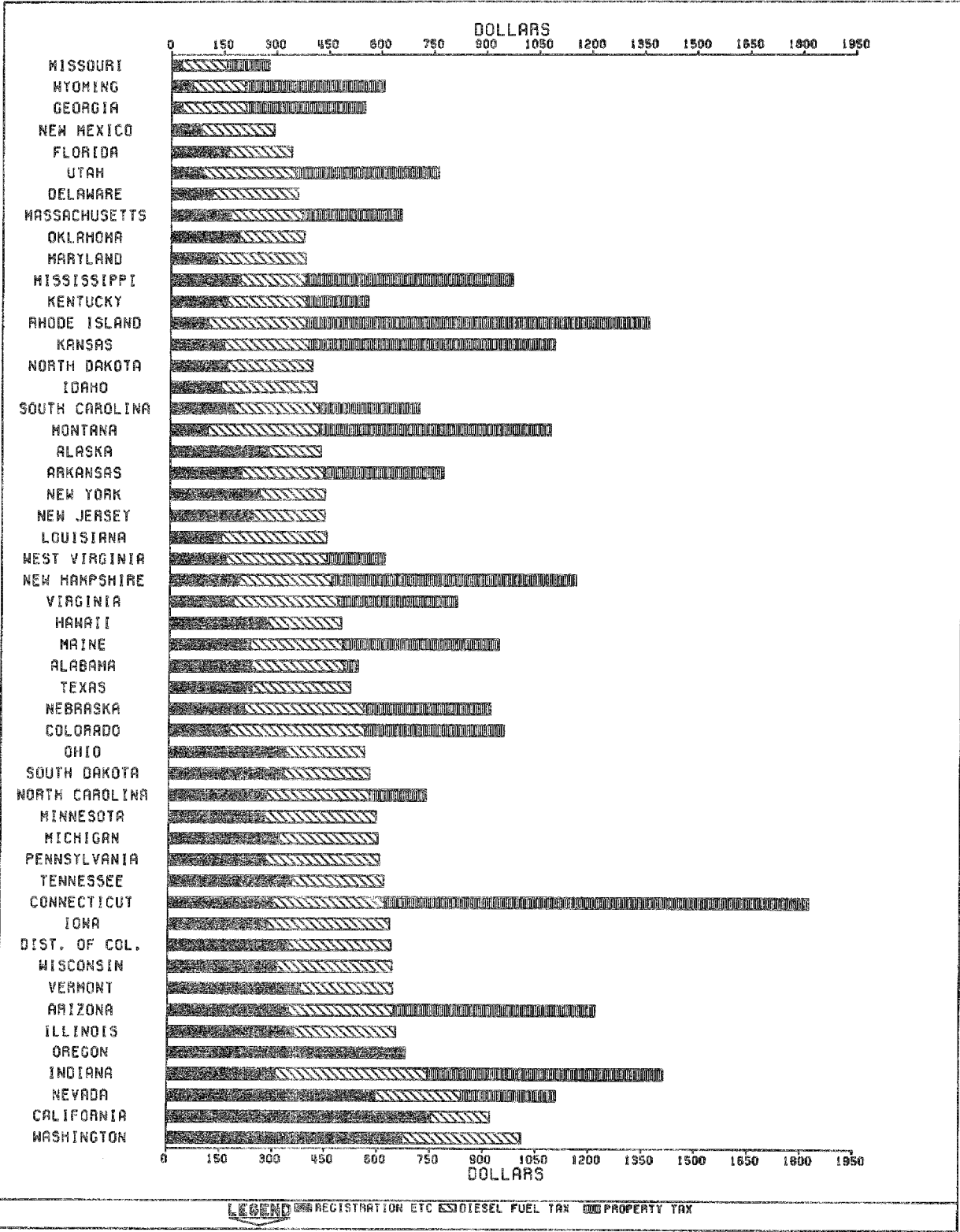
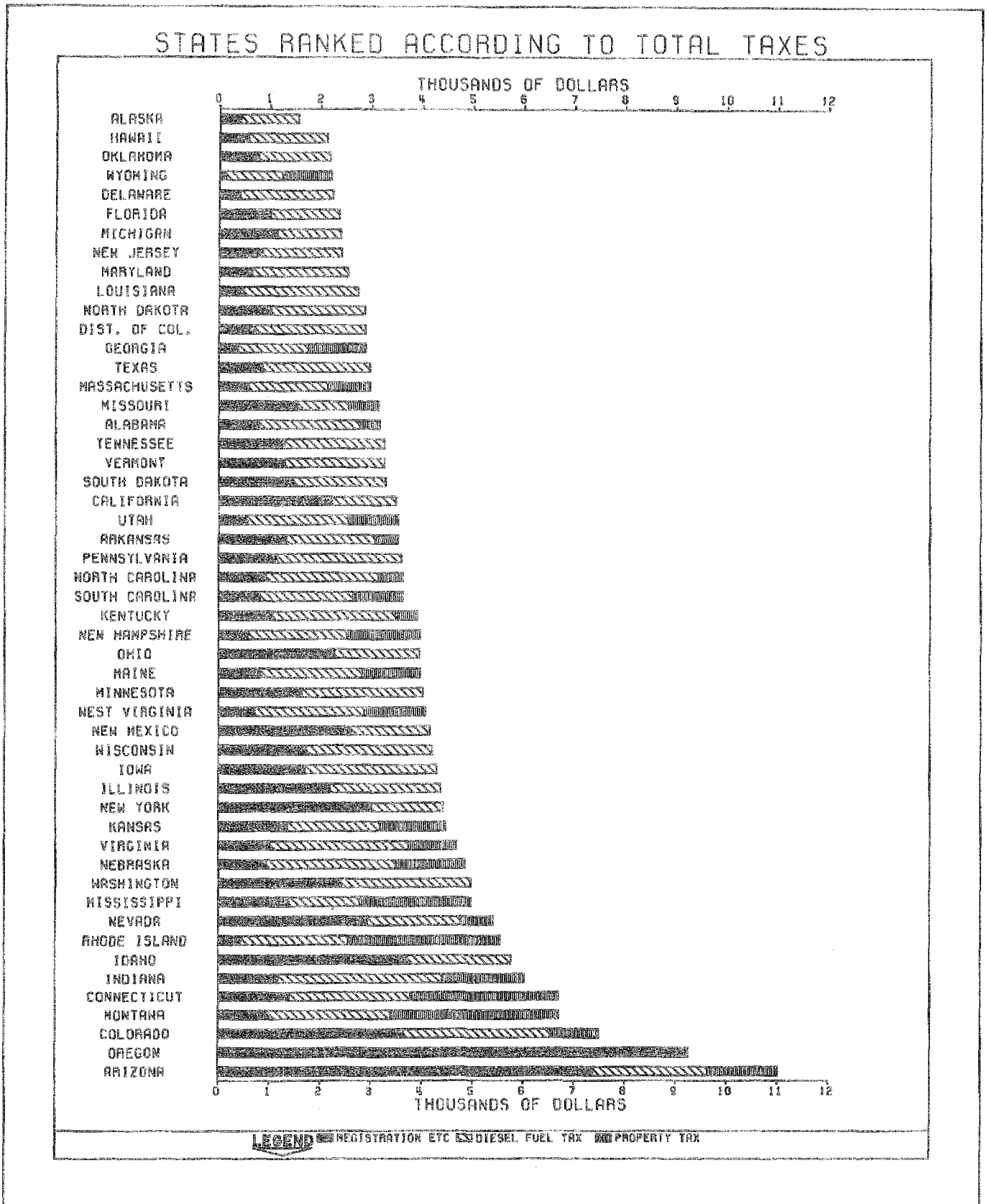


FIGURE 6B - STATE ROAD-USER AND PROPERTY TAXES ON A 24,000 POUND, DIESEL-POWERED VAN TRUCK (NO. 7) IN PRIVATE USE

STATES RANKED ACCORDING TO ROAD-USER TAXES

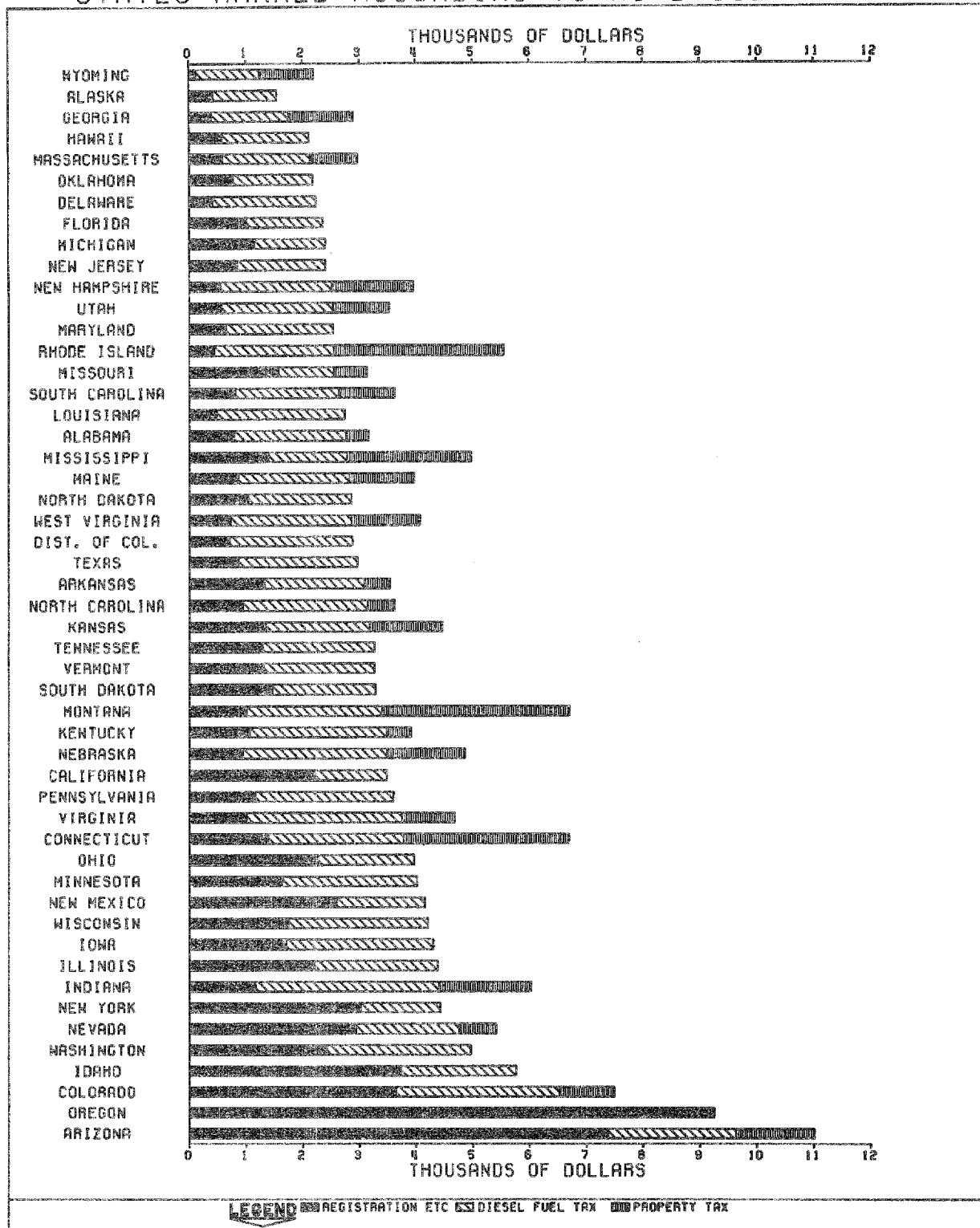


**FIGURE 7A - STATE ROAD-USER AND PERSONAL PROPERTY TAXES ON AN 80,000 POUND, DIESEL-POWERED, FIVE-AXLE TRACTOR-SEMITRAILER COMBINATION (NO. 11) IN PRIVATE USE**



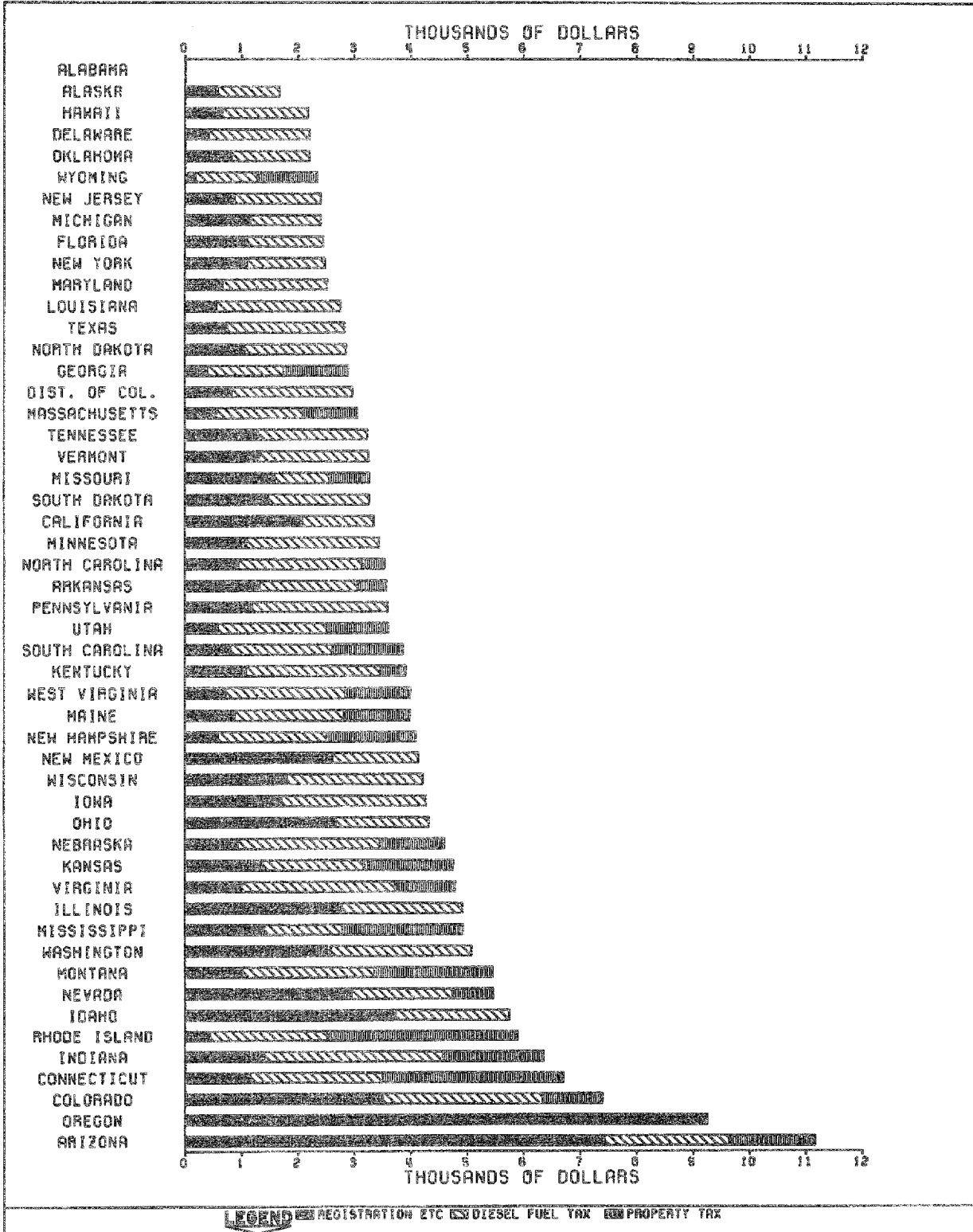
**FIGURE TD - STATE ROAD-USER AND PERSONAL PROPERTY TAXES ON AN 80,000 POUND, DIESEL-POWERED, FIVE-AXLE TRACTOR-SEMITRAILER COMBINATION (NO. 11) IN PRIVATE USE**

**STATES RANKED ACCORDING TO ROAD-USER TAXES**



**FIGURE 8A - STATE ROAD-USER AND PROPERTY TAXES ON AN 80,000 POUND, DIESEL-POWERED, FIVE-AXLE TRACTOR-SEMITRAILER AND FULL TRAILER COMBINATION (NO. 12) IN PRIVATE USE**

**STATES RANKED ACCORDING TO TOTAL TAXES**





**FIGURE 8B - STATE ROAD-USER AND PROPERTY TAXES ON AN 80,000 POUND, DIESEL-POWERED, FIVE-AXLE TRACTOR-SEMITRAILER AND FULL TRAILER COMBINATION (NO. 12) IN PRIVATE USE**

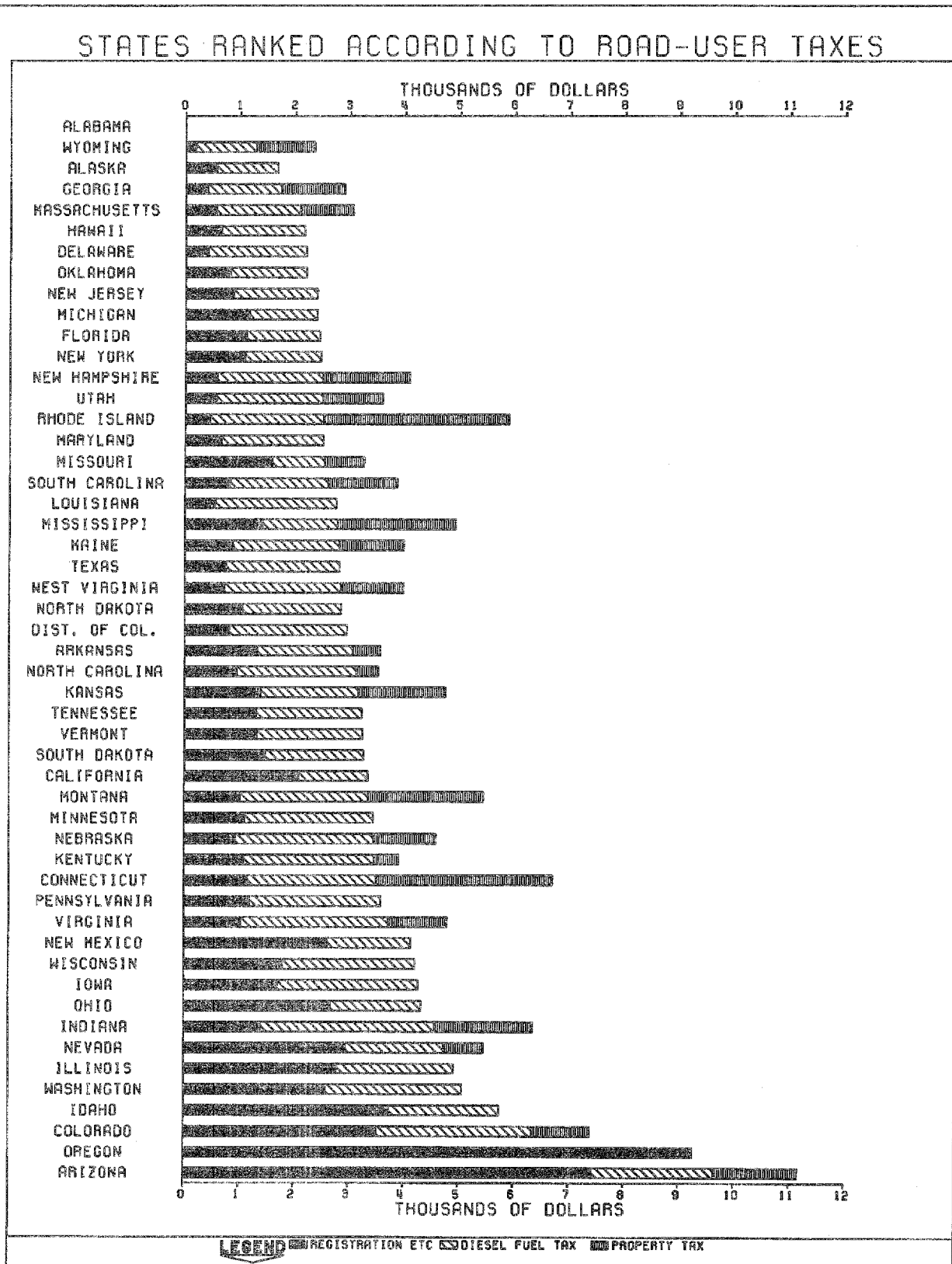


FIGURE 9A - STATE ROAD-USER AND PERSONAL-PROPERTY TAXES ON A MOTORCYCLE (NO. 14)

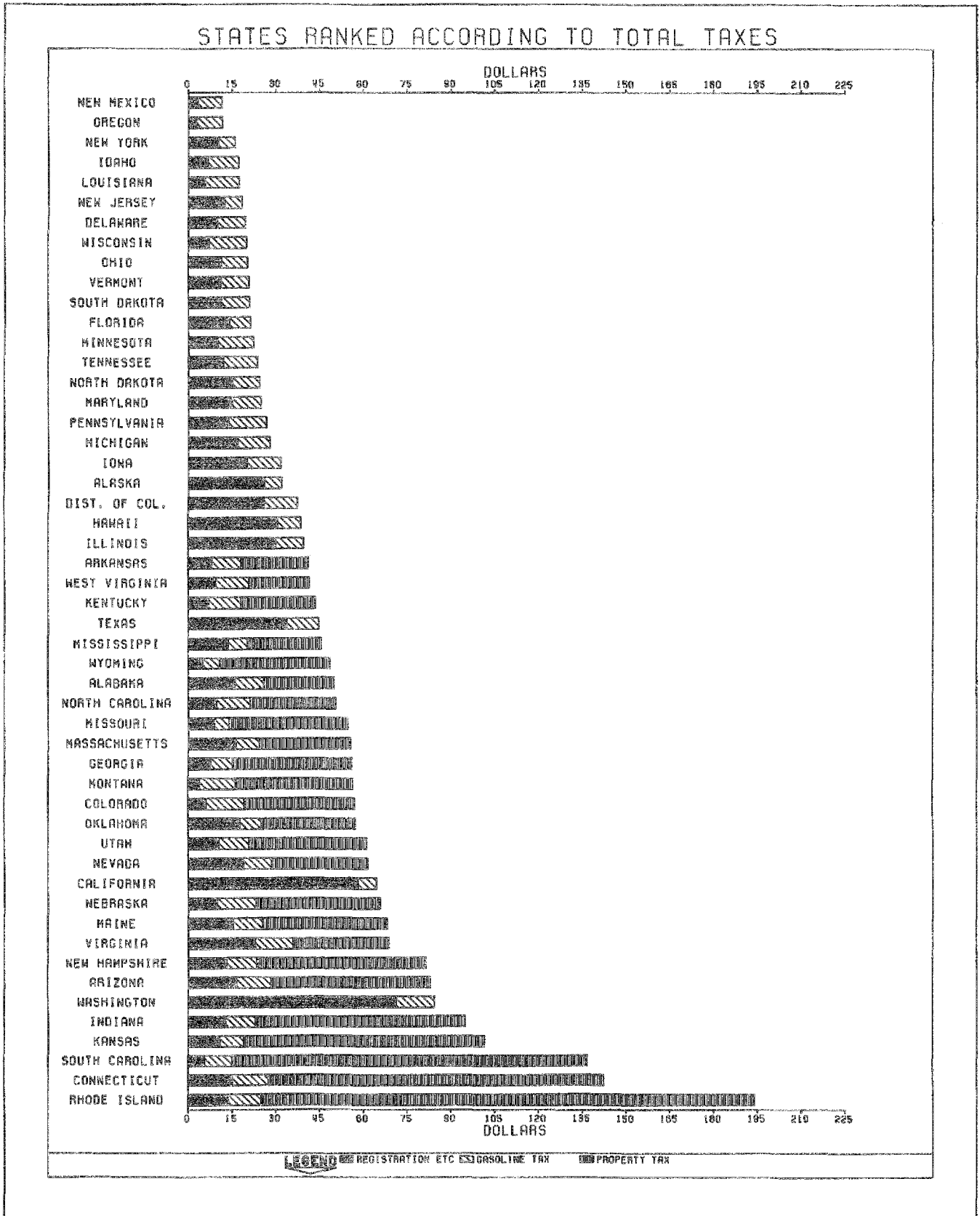


FIGURE 9B - STATE ROAD-USER AND PERSONAL-PROPERTY TAXES ON A MOTORCYCLE (NO. 14)

STATES RANKED ACCORDING TO ROAD-USER TAXES

