

# Motor Fuel Data and the Highway Trust Fund Highway Taxes and Fees 2008

Preface & Introduction

## Preface

This publication was prepared by the Office of Highway Policy Information, Federal Highway Administration. *Highway Taxes and Fees, How They Are Collected and Distributed* was first published in 1981. It contains State submitted information on taxes and fees collected and distributed. However, certain tables appearing in this publication were periodically included from 1946 to 1977 in the annual publication *Highway Statistics*. The following issues of *Highway Taxes and Fees, How They Are Collected and Distributed* are available on microfiche or as a paper copy from the Department of Commerce, National Technical Information Service (NTIS), 5285 Port Royal Road, Springfield, Virginia 22161. Placing orders with or making inquiries of NTIS can be made over the Internet <http://www.ntis.gov>; by phone at 1-800-553-6847 or (703) 605-6000; or by fax at (703) 321-8547. The following accession numbers and prices are to be used in ordering from NTIS. The listed prices are subject to change. A handling charge \$5.00 is added to each order.

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## Introduction

This publication presents tabular information on State and Federal laws that provide for the taxation of motor fuels, motor vehicles, motor carriers, and licensed drivers, and the distribution of revenues from these highway taxes and fees. Also included are tables that show the use of other State taxes for highways and the involvement of Federal agencies and Federal funds in highway activities. **The information presented is based on data obtained from State authorities and the laws of the various States.**

### Motor Fuels

Data on motor fuels, including the State gallonage tax rates on gasoline, diesel, liquefied petroleum gas, and gasohol, and sales taxes on motor fuels are summarized in Table MF-121T. Tables MF-101 through MF-105 provide data on State laws for administering gasoline and special-fuel taxes.

The current version of Table MF-104 reflects the fundamental shift in the taxation of Interstate motor carriers caused by the International Fuel Tax Agreement (IFTA). As of September 30, 1996, all States and Canadian Provinces have become participating members in IFTA. IFTA replaced individual State motor-fuel tax provisions on Interstate motor carriers with a uniform method of reconciling motor-carrier taxation among member jurisdictions.

Tables MF-107 through MF-109 summarize the State licenses and fees imposed on wholesalers, retailers, and users of motor fuel. Table MF-110 gives the fee schedule for the inspection of liquid fuels. Table MF-106 details the legal provisions governing the disposition of State motor-fuel tax receipts. In States that deposit motor-fuel, motor vehicle and other revenues in a common fund, the distribution and use of these revenues are reported in Table MF-106.

### Motor Vehicles

Table MV-103 summarizes data on motor vehicles and includes the fee schedule for registering automobiles, single-unit trucks, tractor-trucks, semitrailers, twin semitrailer combinations, and the typical fee for each class of vehicle,

including 3-axle and 5-axle combinations and the twin semitrailer combinations. Table MV-106 gives the provisions governing the disposition of State motor-vehicle, motor-carrier, and driver-license revenues.

### ***Other State***

An additional table is included to show other State funding for highways. Table S-106 shows the allocation of State taxes and fees for highways, but not considered to be highway-user revenue. Highway-user revenue are taxes and fees levied on the owners and operators of motor vehicles for their use of the public highways, which are included in the MF and MV table series. Not all taxes paid by highway users are considered to be highway-user revenue.

The distinction between highway-user taxes and other State taxes that are dedicated for highways is sometimes difficult to determine. Sales and use taxes, gross receipts taxes and ad valorem property taxes are not considered highway-user imposts when they are part of general tax structures and are applied to a variety of commodities not related to highways. If a tax is applied to a broad spectrum of commodities (even if a given portion is dedicated to highways), FHWA considers it to be a nonuser tax and is included in Table S-106.

### ***Federal***

Two tables on Federal funding for highways are included. Table FE-21B summarizes Federal motor-fuel and motor-vehicle taxes. Table F-106 lists the provisions governing the allocation of Federal funds for highway purposes. The data for Table F-106 are primarily obtained from the Federal budget

## STATE TAXATION OF GASOLINE

BASED ON INFORMATION OBTAINED FROM STATE  
AUTHORITIES AND ON THE LAWS OF THE STATE

TABLE MF-101  
STATUS AS OF JANUARY 1, 2008

STATE	TAX RATE 1/ (CENTS PER GALLON) (1)	TAX PAID IN FIRST INSTANCE BY (2)	TAX COMPUTED ON BASIS OF (3)	DATE TAX DUE 2/ (4)	TAX COLLECTED AND ADMINISTERED BY (5)
Alabama 3/ 9/	18	Distributors, refiners, retail dealers, users,	Quantities sold	20th	Department of Revenue / Department of Agriculture and Industries
Alaska 3/	8	Dealers and users	Quantities sold, transferred or used	Last	Department of Revenue
Arizona 3/	18	Suppliers	Bill of Lading quantity, and invoice quantity.	27th	Department of Transportation, Motor Vehicle Division
Arkansas 4/	21.5	Wholesale distributors (first receivers)	In shipments or receipts	25th	Department of Finance and Administration, Motor Fuel Tax Section
California	18	Supplier	Rack Removal	Last	State Board of Equalization Assesses and State Controller Collects Accounts R
Colorado 3/	22	Distributors and refiners	Gross gallonage	26th	Department of Revenue, Taxpayer Services Division
Connecticut	25	Licensed distributors	Quantities sold and used	25th	Department of Revenue Services
Delaware	23	Wholesale distributors	Quantities sold and used	25th	Department of Transportation, Motor Fuel Tax Administration
Dist. of Col.	20	Licensed importers	Quantities sold and used	25th	Office of Tax and Revenue
Florida 3/	15.6	Importers, terminal wholesalers, suppliers and	terminal rack, imported, or blended	20th	Department of Revenue
Georgia	7.5	Licensed distributors	Quantities sold and used	20th	Department of Revenue, Motor Fuel Tax Unit
Hawaii 3/	17	Manufacturers, producers, refiners, compounders, importers and distributors	Quantities manufactured, produced, refined, compounded, imported and sold or used.	Last	Department of Taxation
Idaho 3/	25	Licensed distributors	Quantities received	Last	Tax Commission, Motor Fuels Division
Illinois	19	Licensed distributors	Quantities sold and used	20th	Department of Revenue
Indiana	18	Licensed distributors	Quantities received	20th	Department of State Revenue, Special Tax Division
Iowa 3/	20.7	Licensed suppliers, restrictive suppliers, and blenders	Quantities received as shown by lading or manifest	Last	Department of Revenue and Finance
Kansas	24	Distributors of first receipt (defined as loaded at the terminal rack)	Quantities received or imported	25th	Department of Revenue, Customer Relations, Oil, Gas, Petroleum Segment

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Kentucky	21	Licensed gasoline dealers (wholesalers, refiners, importers, certain retailers)	Quantities received, less any applicable deductions.	25th	The Department of Revenue, Motor Fuels Tax Section
Louisiana	20	Manufacturers, refiners and importers	Quantities sold and used	22nd	Department of Revenue, Excise Tax Division
Maine	28.4	Distributors and importers	Gallons sold, distributed / used	21st	State Tax Assessor
Maryland 3/	23.5	Licensed dealers	Quantities sold and used	Last	Comptroller, MATT Regulatory Division
Massachusetts 3/	21	Licensed distributors and importers	Quantities sold and used	20th	Department of Revenue
Michigan 3/	19	Supplier, importer, or blender	Taxable disbursements	20th	Department of Treasury, Customer Contact Division Special Fuels
Minnesota 3/	20	Licensed distributors	In shipments	23rd	Department of Revenue, Special Taxes / Petroleum
Mississippi 3/	18.4	Wholesale distributors and producers	Quantities received	20th	State Tax Commission
Missouri 3/	17	Suppliers or Distributors	Quantities received from terminal untaxed product imported into state or upon blending untaxed product with tax product.	2nd 2 /	Department of Revenue, Taxation Bureau
Montana 3/	27	Distributors	Imports plus refinery distribution	25th	Department of Transportation, Administration Division
Nebraska 3/	26	Distributors and Importers	Gross gallons received or imported	25th	Department of Revenue
Nevada	24.8	Licensed dealers (distributors)	Quantities distributed	25th	Department of Motor Vehicles
New Hampshire 3/ & /10	19.625	Distributors (Last Licensee Model)	Quantities sold	20th	Department of Safety, Road Toll Administration
New Jersey 5/ New Mexico	10.5 18.875	Importers, producers or refiners Distributors	Quantities sold or used Imports plus production	20th 25th	Department of the Treasury, Division of Taxation Department of Taxation and Revenue, Returns Processing Division
New York 6/	24.45	Registered distributors on first import or production	Quantities imported or produced	20th	Department of Taxation and Finance
North Carolina	30.15	Supplier who owns the fuel as it crosses the terminal rack (position holder)	Supplier disbursements	22nd	Department of Revenue, Motor Fuels Tax Division
North Dakota 3/	23	Wholesale distributors	Quantities sold and used	25th	Tax Commissioner, Motor Fuel Tax Section

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Ohio	28	Wholesalers and Distributors of Motor Vehicle Fuel	Quantities distributed, sold, or used	Last day of month	Tax collected by the State Treasurer (EFTs) and Ohio Dept. of Taxation (checks). Motor fuel laws administered by the Dept. of Taxation.
Oklahoma	17	Suppliers when removed from terminal rack	Quantities imported or removed from the terminal rack	27th	Tax Commission, Audit Division Motor Fuel Section
Oregon 3/	24	Licensed dealers	Quantities sold or used	25th	Department of Transportation
Pennsylvania 3	31.2	Registered distributors	Quantities used or sold and delivered	20th	Department of Revenue, Bureau of Motor Fuel Taxes
Rhode Island	30	Distributors	Quantities sold or used	27th	Department of Administration, Division of Taxation, Excise Tax Section
South Carolina	16	Supplier at terminal rack	Quantities sold or used	22nd	Department of Revenue
South Dakota 3	22	Suppliers and importers	at fuel terminal or imported into State	Last	Department of Revenue, Motor Vehicle Division
Tennessee	20	Licensed Suppliers and Bonded Importers	Net gallons imported	20th	Department of Revenue, Fiscal Services Office Department of Revenue, Audit Division
Texas	20	Licensed Suppliers, Permissive Suppliers, Importers and Blenders,	terminal rack, imported or blended.	25th	Comptroller of Public Accounts
Utah 3/	24.5	Licensed distributors	Quantities distributed	Last	Tax Commission
Vermont	19	Licensed distributors	Receipts or sales	25th	Department of Motor Vehicles, Commercial Vehicle Operations
Virginia 3/ 5/	17.5	Importers, Suppliers and Blenders	Quantities imported, sold or used	-	Department of Motor Vehicles, Motor Carrier Services
Washington 3/ /8	38	Supplier (terminal rack) or importer, or blender	Quantities sold or imported	25th	Department of Licensing, Prorate and Fuel Tax Division
West Virginia	32.2	Terminal Rack / on Import into state	Actual metered gallons sold	31st	WV State Tax Department, Internal Auditing Division
Wisconsin 3/	30.9	Licensed suppliers	Quantities received	15th	Department of Revenue
Wyoming 3/	14	Supplier (terminal rack)	Quantities sold	Last	Department of Transportation.

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<p>1/ Rates shown are as of January 1, 2008. Some of the rates shown are composites of several taxes. See Table MF-121T for more information on the composition of the rates. See Table MF-106 for State code citations for the taxes.</p> <p>2/ Date tax is due in month following month of receipt or sale of gasoline. (entry or removal)</p> <p>3/ Gasoline used in aircraft is taxed at the following rates per gallon: Arizona, 18 cents (13 cents refundable upon application); Iowa, 8 cents; Missouri and Oregon, 9 cents; Hawaii, 2 cents; Michigan, and Montana, 4 cents; Pennsylvania, 5.3 cents; Idaho, 5.5 cents; Alabama, 2.7 cents aviation and 0.9 cents jet ; Alaska, 4.7 cents; New Hampshire, 12.1 cents (varies by qtr.); Maine, 4 cents. Marine use is taxed at 5 cents in Alaska. In Virginia, gasoline is taxed at .175 cents per gallon.</p> <p>4/ In border cities and towns or in establishments within 800 feet (one mile for establishments adjacent to the Interstate System) of the borders of Missouri and Oklahoma: gasoline sold and delivered to passenger car fuel tanks is taxed at the rates of those adjoining States plus 1 cent</p> <p>5/ In New Jersey, blenders report within 5 days of receipt of fuel. In Virginia, tax is due by the twentieth day of second month of receipt or sale</p> <p>6/ Taxpayers who have a combined liability of motor fuel excise taxes and petroleum business taxes in excess of \$5 million during the preceding year are required to make : payment by electronic transfer. Payment is due 3 business days after the 22nd day of the month</p> <p>7/ Cities or towns that are within 10 miles of an international border crossing or transportation benefit districts that contain an international border may impose an additional local tax up to 1 cent per gallon.</p> <p>8/ Effective 7/1/08, tax rates for gasoline and special fuel will increase to 37.5 cents per gallon in Washington</p> <p>9/ In Alabama, Tax rate include \$.02 inspection fee administered by Alabama Department of Agriculture and Industries</p> <p>10/ In New Hampshire, the tax is a composite of the following rates; Road Toll Tax \$.018, Oil Discharge &amp; Disposal (ODD) Fee \$.015, Oil Pollution Control (OPC) Fees \$.0125 (Road Toll is collected at the Distributor level the ODD and OPC Fees are collected upon importation)</p>					

# STATE TAXATION OF SPECIAL FUELS 1/

BASED ON INFORMATION OBTAINED FROM STATE  
AUTHORITIES AND ON THE LAWS OF THE STATES

TABLE MF-102  
STATUS AS OF JANUARY 1, 2008

STATE	TAX RATE 2/ (CENTS PER GALLON) (1)	TAX PAID IN FIRST FIRST INSTANCE (2)	DATE TAX DUE 3/ (3)	TAX COLLECTED AND ADMINISTERED BY (4)	REMARKS 4/ (5)
Alabama	19	Distributors or licensed users	20th	Department of Revenue	Retailer, if not licensed as a distributor must buy tax-paid fuel. The Commissioner of Agriculture and Industries administers and collects the 2-cent inspection fee included in the tax. The LPG Board administers the tax on LPG.
Alaska	8	Dealers and users	Last	Department of Revenue	Retailer collects the tax in the first instance when heating fuel is sold as motor fuel. Transit use is taxed.
Arizona	26	Licensed Suppliers	27th	Department of Transportation, Motor Vehicle Division	Dyed diesel consumed by school buses and local transit systems are subject to tax at the 18 cents per gallon
Arkansas	22.5	Diesel suppliers (wholesalers or distributors) and LPG users	25th	Department of Finance and Administration, Motor Fuel Tax Section	LPG non-resident users will be charged the per gallon tax of 16.5 cents per gallon. In-state users are required to obtain a annual flat fee.
California	18	Suppliers / Users	Last	Board of Equalization	Transit is exempt, but is subject to a 1-cent tax on the exempt gallons used on State highways. The LPG tax is paid by the retailer or user and the tax is due on the 25th day of the month.
Colorado	20.5	Distributors	26th	Department of Revenue, Taxpayer Services Division	Transit use is taxed.
Connecticut	37	Licensed motor fuel distributors	25th	Department of Revenue Services	Diesel fuel distributors collect the tax from retailers or users and pay tax to the State. Transit bus use is subject to full refund. Transit use taxicabs and livery services subject to 50 percent refund. LPG, CNG, and LNG are not taxed when sold as motor vehicle fuels.
Delaware	22	Wholesale Distributors	25th	Department of Transportation, Motor Fuel Tax Administration	Licensed retailer becomes liable for the tax when fuel is placed in supply tank of user's vehicle. Licensed user who acquires tax-free fuel becomes liable for the tax when fuel is placed in supply tank of his licensed vehicle. Supplier must collect tax on delivery to unlicensed dealer or user. Transit use is taxed.
Dist. of Col.	20	Licensed importers	25th	Office of Tax and Revenue	Metro (transit buses), U.S., D.C. and diplomats are exempt.
Florida	28.8	Terminal suppliers, blenders, importers, and wholesalers	20th	Department of Revenue	Transit use is taxed; however, 23.8 cents per gallon is refundable. Nonhighway agricultural use and marine use are exempt from all taxes except a sales and use tax of 6 percent of the retail price of the diesel fuel.
Georgia 8/	7.5	Tax paid by licensed distributors	20th 5/	Department of Revenue, Motor Fuel Tax Unit	Any taxpayer who is not licensed may apply for a refund for clear diesel fuel used for non-highway use.
Hawaii	17	Distributors	Last	Department of Taxation	Transit use is taxed.
Idaho	25	Retailers or licensed users, including trucks	Last 7/	Tax Commission	-
Illinois	21.5	Licensed distributors, special fuels suppliers or bulk users of special fuel	20th	Department of Revenue	Most nonhighway use is exempt. Transit use is exempt.
Indiana	16	Licensed suppliers, importers, and blenders	15th	Department of Revenue, Special Tax Division	Special fuel tax is imposed at the time of removal from the terminal rack, the tax is then passed on to each subsequent purchaser.
Iowa	22.5	Licensed supplier, restrictive supplier, importer, blender, dealer, or user.	Last	Department of Revenue and Finance	Applies to undyed diesel fuel, and LPG or CNG delivered into the fuel supply of a motor vehicle.
Kansas	26 18	Diesel - wholesale distributors; LPG - users and dealers	25th	Department of Revenue, Customer Relations	Diesel tax is computed on quantities received or imported less exempt sales. Transit use is taxed.
Kentucky	18	Licensed special fuels dealers (importers, wholesalers, refiners)	25th	Department of Revenue, Motor Fuels Tax Section	-
Louisiana	20	Suppliers (wholesalers)	20th	Taxpayer Services	User or dealer pays tax to supplier. Transit use is taxed.



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Maine	29.6	Licensed suppliers (wholesalers),	Last	State Tax Assessor	Licensed supplier (wholesaler) or retailer is liable for the tax and shall charge and collect the tax. Licensed users is liable for tax on fuel bought tax free and used on the highway.
Maryland	24.25	Licensed sellers and users	Last	Comptroller, MATT Regulatory Division	Fleet operators, if licensed and bonded as diesel users, can fuel trucks from own storage tanks and pay tax. LPG users with bulk fuel register as bonded users. All others buy tax-paid fuel. Use by mass transit administration buses and certain municipal bus companies is exempt.
Massachusetts	21	Licensed special fuels suppliers	20th	Department of Revenue, Excises Bureau	Suppliers may sell tax free if fuel is sold to other suppliers. Regional transit authorities are exempt.
Michigan	15	Supplier, importer, blender	20th	Department of Treasury, Customer Contact Division - Special Taxes	Diesel tax rate simplified to 15 cents, except dyed diesel . which is exempt. The LPG tax is collected by a licensed LPG dealer.
Minnesota	20	First licensed distributor	23rd	Department of Revenue, Special Taxes / Petroleum	Transit systems owned by cities or towns are exempt.
Mississippi	18.4	Wholesalers, retailers (distributors)	20th	State Tax Commission	Compressed gas users: vehicles 10,000 pounds g.v.w.. and under, \$100 annual fee; vehicles greater than 10,000 pounds g.v.w.. but less than 20,000 pounds, \$225 - prepayment of tax; vehicles greater than 20,000 pounds g.v.w., \$300 - prepayment of tax; vehicles greater than 10,000 pounds that carry "F" or farm tag, \$150 - prepayment of tax. Annual reports are required on all vehicles with a gross weight exceeding 10,000 pounds.
Missouri	17	Suppliers or distributors	2nd	Department of Revenue, Taxation Bureau	Transit use is taxed.
Montana	27.75	Distributors	25th	Department of Transportation, Administration Division	Transit use is taxed.
Nebraska	27.1	Distributors and importers	25th	Department of Revenue	Special fuels category is now divided into a diesel and a compressed gas program. Compressed gas includes LPG and CNG.
Nevada	27.7	Licensed users or suppliers	Last 7/	Department of Motor Vehicles, Motor Carrier Division	Retailer sells tax-free fuel to licensed user and collects tax from unlicensed users. Nonhighway, government and transit are exempt.
New Hampshire	19.6	Distributors (Last Licensee Model)	Last 7/	Department of Safety - Road Toll Administration	Transit use is taxed.
New Jersey	13.5	Retailers and users		Department of the Treasury, Division of Taxation	Generally, off-road use is not taxable.
New Mexico	22.875	Distributors	25th	Motor Transportation Division, Operations Bureau	Transit use is taxed.
New York	22.65	Registered distributors upon first sale in the State	20th	Department of Taxation and Finance	Under certain conditions, fuel used in omnibuses and taxicabs is subject to a refund of 3 cents+F226 per gallon. Diesel fuel used in omnibuses operated in local transit service and all school buses owned by nonpublic schools is subject to full refund.
North Carolina	29.9	For diesel and kerosene, Supplier who owns the fuel as it crosses the terminal rack (Position Holder/Supplier) For alternative fuel - Alternative Fuel Provider upon use	22nd	Department of Revenue, Motor Fuels Tax Division	The point of taxation diesel and kerosene is the same as for gasoline-terminal rack. The point of taxation for alternative fuels is upon sale for a highway use, sale to a retailer for highway use, or to a bulk end-user for highway use.
North Dakota	23	Licensed dealers (wholesalers)	25th	Tax Commissioner, Motor Fuel Tax Section	Dyed fuel used for agriculture, industrial, or railroad purposes is exempt but subject to a special excise tax of \$.04 per gallon; LPG is subject to tax at the rate of 2%. Special fuel used for heating purposes is subject to tax at \$.02 and 1% from January 2008 through June 2009. Beginning July 2009 heating fuel is exempt.

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Ohio	28	Wholesalers and Distributors of Motor Vehicle Fuel	Last day of the month	Tax collected by the State Treasurer (EFTs) and Ohio Dept of Taxation. Motor Fuel laws administered by the Dept. of Taxation	Tax is paid on first sale knowingly made for highway use. If final use cannot be determined, user is liable for the tax. Public transit use is refunded 27 cents per gallon.
Oklahoma	14	Suppliers (diesel) Special Fuel Dealers (propane)	27th (20th LPG)	Tax Commission, Audit Division, Motor Fuel Division	Diesel taxed at the rack. LPG when used for taxable purpose
Oregon	24	Retailers or users	20th	Department of Transportation	Tax is paid by user for vehicles not under jurisdiction of the Public Utilities Commission (PUC). Vehicles under jurisdiction of the PUC and paying motor-carrier fees are exempt from payment of the special fuels tax. Fuel used by a publicly organized mass transportation district is subject to full refund.
Pennsylvania	38.1	Registered Distributors	20th	Department of Revenue, Bureau of Motor Fuel Taxes	Quantities used or sold and delivered except for dyed diesel and dyed kerosene.
Rhode Island	30	Wholesalers, retailers or users	27th	Department of Administration, Division of Taxation, Excise Tax Section	Tax is on first sale where use is known to be for internal combustion engine. If use cannot be determined initially, user becomes liable for tax. Public transit use is exempt.
South Carolina	16	Supplier at terminal rack	22nd	Department of Revenue	Wholesale supplier: tax is on first sale when use is known to be for internal combustion engine. If use cannot be determined, user becomes liable for tax. Transit use is taxed.
South Dakota	22	Suppliers and importers	Last	Department of Revenue, Motor Vehicle Division	-
Tennessee	17	At the terminal rack	20th	Department of Revenue	Transit use is exempt.
Texas	20	Licensed Suppliers, Permissive Suppliers, importers and blenders, (Diesel Fuel) / Licensed Dealers, and users (LPG)	25th	Comptroller of Public Accounts	Transit use of diesel fuel is taxed, but a qualified transit company may seek a refund of one-half of one cent per gallon.  The LPG tax is collected by licensed LPG dealers on fuel sold to "out-of-State" licensed vehicles, Texas vehicles licensed under IFTA and vehicles with an LPG vehicle dealer license. Users with motor vehicles licensed in Texas and equipped with a liquefied gas system are required to prepay the tax by purchasing an annual liquefied gas tax decal.
Utah	24.5 (See remarks)	Licensed supplier	Last	Tax Commission	No tax on <b>special fuels</b> defined as clean fuels, which are propane, compressed natural gas, electricity, or any fuel that meets the clean fuel vehicle standards in the Federal Clean Air Act Amendments of 1990, Title II. These exemptions require purchase of an annual exemption certificate. Publicly owned transit is exempt. <b>Gasoline</b> considered "clean fuel" is taxed at the following rates per gallon 3/19 of rate round to the nearest penny: 4 cents (59-13-201(1)(b))
Vermont	19	Licensed Distributors	Last	Department of Motor Vehicles, Commercial Vehicle Operations	Diesel fuel suppliers collect the tax on the first taxable sale, and pay the tax to the State. The tax is then passed on in each sale so that the tax is ultimately paid by the person consuming the fuel on the highway. A Diesel Fuel Tax Exemption Certificate number can be obtained when fuel is used for official purposes by State, City, Fire Districts, School Districts, or when delivered for farm use to farm bulk fuel storage tank.
Virginia	17.5	Suppliers, Importers, Blenders, Bulk User, Retailer and Provider of Alternative Fuel	20th day of the second month of receipt or sale	Department of Motor Vehicles, Motor Carrier Services	Supplier sells fuel wholesale and retail. User cannot acquire tax-free fuel. Use in vehicles that have: two axles and a gross vehicle weight of more than 26,000 pounds regardless of weight, or used in combination, when the combined weight is more than 26,000 pounds gross or registered gross vehicle weight is subjected to an additional 13.5 cents. Certain transit use is refunded.

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Washington 6/ 7/	34	Supplier (terminal rack) or importer, or blender	25th	Department of Licensing, Prorate and Fuel Tax Services	Cities or towns that are within 10 miles of an international border crossing or transportation benefit districts that contain an inter- national border may impose an additional local tax up to 1 cent per gallon.
West Virginia	32.2	Terminal Rack / on Import into State	31st	Department of Tax and Revenue, Internal Auditing Division	
Wisconsin	30.9	Licensed suppliers or retailers	15th	Department of Revenue	Diesel fuel tax is paid by the licensed supplier. For alternate fuels, including LPG, tax is paid by person who places fuel in motor vehicle tank of the user. Urban mass transportation use by common carriers is exempt.
Wyoming	14	Supplier (terminal rack)	Last	Department of Transportation	-

1/ As used in this table, special fuels are motor fuels other than gasoline and gasohol, and include diesel fuel and liquefied petroleum gases (LPG).

2/ Rates shown are as of January 1, 2008. Some of the rates shown are composites of several taxes. Where two tax rates are shown for a State, the first rate applies to diesel fuel, and the second to liquefied petroleum gases (LPG), such as propane and butane. Many States provide for an annual fee in lieu of paying the gallonage tax on LPG.

See Table MF-121T for more detail on the composition of the rates and special permit programs for LPG. See Table MF-106 for State code citations for the taxes.

3/ Date tax is due in month following month of transfer of special fuel.

4/ Special provisions for taxation of motor fuel used in interstate operation are shown in Table MF-104.

5/ Tax is due in April, July, October and January of the following year in Idaho, Maine, Montana, Nevada, and New Hampshire (applies to users only in Maine, Montana, Nevada and New Hampshire). In Georgia, some users with tax payments of \$500 or less per year may pay annually by January 25. In Virginia, is due by the 5th day of the second month of receipt or sale.

6/ Cities or towns that are within 10 miles of an international border crossing or transportation benefit districts that contain an international border may impose an additional local tax up to 1 cent per gallon.

7/ Effective 7/1/08, tax rates for gasoline and special fuel will increase to 37.5 cents per gallon.

8/ The State of Georgia has additional state prepaid tax rates, which varies by type of fuel. i.e. the gasoline rate is 0.110, diesel 0.123, LPG 0.074, Special Fuel 0.109.

These rates are added to the 0.75 state excise tax and are collected by the wholesaler at the time of sale.

# STATE GASOLINE TAX LOSS AND EXPENSE ALLOWANCES 1

BASED ON INFORMATION OBTAINED FROM STATE  
AUTHORITIES AND ON THE LAWS OF THE STATES

TABLE MF-103  
STATUS AS OF JANUARY 1, 2008

STATE	ALLOWANCES FOR ACTUAL LOSSES					FLAT PERCENTAGE ALLOWANCE FOR LOSSES IN STORAGE AND HANDLING				ALLOWANCE FOR LOSSES IN HANDLING AND COLLECTION EXPENSE				ALLOWANCE TO WHOLESALERS FOR COLLECTION EXPENSE (LOSS NO CONSIDERATION)			
	TO WHOLESALER				TO RETAILER 2/					TO WHOLESALE		TO RETAILER				TO WHOLESALE	
	BY DESTRUCTION	NO SPECIFIED PERCENTAGE	MAXIMUM PERCENTAGE SPECIFIED			METHOD	PERCENTAGE	METHOD	PERCENTAGE	METHOD	PERCENTAGE	METHOD	PERCENTAGE	METHOD	PERCENTAGE		
Alabama	EX	EX	-	-	-	EX	2	-	-	-	-	-	-	EX	2		
Alaska	EX	EX	-	-	EX	-	-	-	-	-	-	-	-	EX	1		
Arizona	RE	RE	RE	T	-	-	-	-	-	-	-	-	-	-	-		
Arkansas	RE	-	-	-	-	EX	3	-	-	-	-	-	-	-	-		
California	EX	EX	-	-	-	-	-	-	-	-	-	-	-	-	-		
Colorado	EX	-	-	-	-	-	-	-	-	EX	2 (R)	-	-	EX	0.5 (R)		
Connecticut	EX or RE (100%)	-	-	100%	-	-	0.005	-	-	-	-	-	-	-	-		
Delaware	EX	EX	-	-	-	EX	1 (R)	-	-	-	-	-	-	-	-		
Dist. of Col.	EX	-	EX	2 (R)	-	-	-	-	-	-	-	-	-	-	-		
Florida	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.1		
Georgia	EX	-	-	-	-	-	-	RE	2 (T)	EX	1 (T)	-	2 (T)	-	-		
Hawaii	-	-	-	-	-	EX	1 (D)	-	-	-	-	-	-	-	-		
Idaho	EX or RE	-	-	-	-	-	-	-	-	EX	1 (D)	EX	1 (R)	-	-		
Illinois	EX	-	EX	1%	RE	-	-	-	-	-	-	-	-	EX	1.75		
Indiana	EX	-	-	-	RE	EX	1.6	-	-	EX	1.6	-	-	-	-		
Iowa	RE	RE	-	-	RE	-	-	-	-	EX	1.6 (T)	-	-	-	-		
Kansas	RE	-	-	-	-	EX	2.5	-	-	-	-	-	-	-	-		
Kentucky	EX	-	-	-	-	EX	0.75 Max.	-	-	EX	2.25 (T)	-	-	-	-		
Louisiana	RE	-	-	-	-	EX	3 (T)	-	-	-	-	-	-	-	-		
Maine	EX	-	EX	1 (R)	(RE) .5 (T)	-	-	-	-	-	-	-	-	-	-		
Maryland	EX or RE	-	-	-	RE	-	-	-	-	EX	1 (T)	-	-	-	-		
Massachusetts	EX or RE	-	EX	1 (R)	-	-	-	-	-	-	-	-	-	-	-		
Michigan	-	-	-	-	-	-	-	-	-	-	-	-	-	EX	1.5, 1 / 3 to retailers		
Minnesota	RE	EX or RE	-	-	-	EX	1.67	EX	0.83	-	-	-	-	-	-		
Mississippi	EX or RE	-	-	-	-	EX	2 (T)	-	-	-	-	-	-	-	-		
Missouri	RE	-	-	-	RE	-	-	-	-	EX	3 (R)	-	-	EX	1/10 of 1%		
Montana	RE	-	-	-	-	-	-	-	-	EX	1 (T)	-	-	-	-		
Nebraska	RE	-	-	-	RE	EX	3 (R)	-	-	-	-	-	-	EX	5.0 and 2.5		
Nevada	RE	-	-	-	-	-	-	-	-	EX	2 (T)	-	-	-	-		
New Hampshire	EX	-	-	-	-	-	-	RE	1 (R)	-	-	-	-	-	-		
New Jersey	EX	EX	-	-	-	-	-	-	-	-	-	-	-	-	-		
New Mexico	RE	-	-	-	RE	-	-	-	-	-	-	-	-	-	-		
New York	EX or RE	-	EX	2 (T)	-	-	-	-	-	-	-	-	-	-	-		
North Carolina	-	-	-	-	-	-	-	-	-	EX	1 (R)	-	-	-	-		
North Dakota	EX	-	EX	0.5 (R)	-	-	-	EX	0.5 (D)	-	-	-	-	EX	2		
Ohio	RE	-	-	-	-	EX	1.0 (T)	RE	0.5 R	-	-	-	-	-	0.9% (T)		
Oklahoma	EX	EX	-	-	-	-	-	-	-	-	-	-	-	EX	2.5		
Oregon	EX	EX	-	-	-	-	-	-	-	-	-	-	-	-	-		
Pennsylvania	EX or RE	EX	-	(D)	-	-	-	-	-	-	-	-	-	EX	2 to 0.5		
Rhode Island	EX	EX	-	-	-	-	-	-	-	-	-	-	-	-	-		
South Carolina	RE	RE	-	-	-	RE	0.0265	-	-	RE	0.0265	-	-	RE	0.0265		
South Dakota	EX	-	-	-	-	-	-	-	-	EX	2.25 (R)	-	-	-	-		
Tennessee	RE	-	-	-	-	-	-	-	-	EX	1 (T)	EX	0.5 (T)	-	-		
Texas	EX	-	-	-	RE	-	-	-	-	-	-	-	-	EX	2(T)		
Utah	-	-	-	-	-	EX	2 (R)	-	-	-	-	-	-	-	-		
Vermont	EX	-	EX	-	-	EX	-	-	-	-	-	-	-	-	-		
Virginia 4/ 5/	-	-	-	-	-	-	-	-	-	-	-	-	-	EX	0.001		
Washington	-	-	-	-	-	EX	3/	-	-	-	-	-	-	-	-		
West Virginia	RE	-	-	-	RE	RE	0.5 (T)	RE	0.5 (T)	-	-	-	-	-	-		
Wisconsin	RE	-	-	-	-	EX	1.25 (T)	RE	0.5 (T)	-	-	-	-	-	-		
Wyoming	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		

1/ Allowance is made as an exemption (EX) or as a refund (RE). The symbols in parentheses, accompanying the percentages, have the following significance:

(D) - gross quantity sold; (R) - gross quantity received or produced; (S) - sales to other distributors; (T) - quantity taxable.

2/ Allowance is for actual losses caused by destruction or during storage and handling.

3/ Licensed suppliers receive .0031 percent handling allowance. Licensed distributors buying fuel from licensed suppliers, importers, or blenders receive .0025 percent handling allowance in Washington.

4/ Refund are no longer applicable on Losses.

5/ Administrative Discount \$.001 not to exceed \$5,000.

# STATE GASOLINE TAX LOSS AND EXPENSE ALLOWANCES

BASED ON INFORMATION OBTAINED FROM STATE  
AUTHORITIES AND ON THE LAWS OF THE STATES

TABLE MF-103  
STATUS AS OF JANUARY 1, 2008

STATE	REMARKS
Alabama	Allowance for loss due to evaporation shrinkage is 2 percent on all gasoline taxes paid, not to exceed \$500 in any one calendar month.
Alaska	The collection allowance is 2 percent of the first \$ 5,000 of tax owed and 1 percent of all taxes over \$ 5,000 not to exceed \$ 400 in any one calendar month. These allowances apply to 16 cents of the 18 cents per gallon gasoline tax.
Arizona	Allowance for collection expenses is 1 percent of tax due, not to exceed \$ 100 per month.
Arkansas	Allowance for losses in storage and handling is 3 percent of first million gallons only and none in excess thereof.
California	
Colorado	Tax may be refunded or credit may be given on losses beyond the control of the distributor of tax-paid fuel in excess of 100 gallons. Distributors receive allowance of 2 percent for handling and collection expenses, but must pass on 1 percent to retailers. The 0.5 percent allowance is to wholesalers for collection expenses and bad debts and is calculated after deduction of the 2 percent allowance for handling and collection expenses.
Connecticut	All actual losses must have complete documentation.
Delaware	Allowance for losses in storage and handling is limited to a maximum of 1 percent (gasoline) or 0.5 percent (special fuel) of the beginning inventory plus receipts over a 12-month period.
Dist. of Col.	
Florida	Terminal supplier granted a 0.2 percent collection allowance against the 15.6 cents per gallon state tax on gasoline if terminal supplier has allowed 50 percent of such collection allowance to the licensed purchaser (a wholesaler).
Georgia	Allowance is made on 2% of the first 5.5 cents paid by the retailer to the supplier, and 1% of the first .075 cents paid by the wholesaler
Hawaii	
Idaho	
Illinois	Allowance for collection expenses is a flat rate of 1.75 percent.
Indiana	Allowances for actual losses apply to gasoline only. Gasoline distributors claim a flat percentage allowance of 1.6 percent for losses in storage and handling and collection expenses. Special fuel dealers claim a flat 1.6 percent for losses in handling and collection expenses.
Iowa	Distribution allowance of .4 percent is retained by supplier, and 1.2 percent is credited back to the distributor.
Kansas	Allowance is made for losses of 100 gallons or more by loss or destruction beyond the control of the distributor.
Kentucky	Allowance of 0.75 percent is the maximum allowance to terminal operators for evaporation, shrinkage, or unaccountable losses.
Louisiana	Allowance is made for losses of 100 gallons or more by loss or destruction by fire or accident.
Maine	The 3 percent allowance applies to only 1 cent of the tax. There is also an allowance to bonded jobbers on 4 cents of the tax.
Maryland	Allowance for handling losses of 0.5 percent of the first 10 cents of the tax paid.
Massachusetts	
Michigan	
Minnesota	
Mississippi	For gasoline - actual loss less 2 percent (750 gallon minimum claim), for liquefied or compressed gas - actual loss, for other fuel - actual loss (750 gallon minimum claim).
Missouri	
Montana	
Nebraska	No allowances for losses
Nevada	
New Hampshire	
New Jersey	
New Mexico	
New York	No allowance is made for losses in storage and handling on shipments direct from supplier to customer. Allowance is not to exceed 2 percent of taxable quantity stored.
North Carolina	Allowance for losses in handling and collection expenses may be claimed by suppliers who compute tax liability on the basis of quantity purchased. Allowance is 1 percent of the net taxable gallons.
North Dakota	Deduction for actual losses may not exceed one half of 1 percent of total gallonage purchased. Commission (collection allowance) is 2 percent of tax due for gasoline and 1 percent not to exceed \$300 per month for special fuels.
Ohio	These are temporary provisions effective through June 30, 2009.
Oklahoma	
Oregon	Allowance for loss by destruction is made to licensed dealers and subdealers only.
Pennsylvania	No allowance is made for losses in storage and handling on shipments direct from supplier to customer. Allowance is not to exceed 2 percent of taxable quantity stored. Only to Pennsylvania-registered distributors. Same for retailer if retailer is part of registered distributor.
Rhode Island	
South Carolina	TARE allowance refund is 0.0265 times the tax liability, not to exceed \$2000 per month for domestic oil companies.
South Dakota	
Tennessee	
Texas	Allowance is made for losses if 100 gallons or more by fire, theft or accident. A licensed supplier or permissive supplier retains 2 percent of the tax remitted on time to the Comptroller with 1.75 percent passed onto licensed distributors who timely pay tax to the supplier or permissive supplier. Licensed importers retain two percent of the tax remitted on time to the Comptroller.
Utah	
Vermont	Actual loss if tax is paid in Vermont. Percentage applies only to fuels received on which tax has not been paid in Vermont.
Virginia	
Washington	
West Virginia	
Wisconsin	There is also an allowance of 0.1 percent to the supplier for losses in storage and handling.
Wyoming	

# MOTOR-FUEL TAX PROVISIONS ON INTERSTATE MOTOR CARRIERS 1/

BASED ON INFORMATION OBTAINED FROM STATE  
AND IFTA AUTHORITIES AND ON THE LAWS OF THE STATES

TABLE MF-104  
STATUS AS OF JANUARY 1, 2008

STATE	TAX RATE 2/ (CENTS PER GALLON)			COLLECTION AGENCY  (4)	REMARKS  (5)
	GASOLINE	DIESEL	LPG		
	(1)	(2)	(3)		
Alabama	16	19	-	Department of Revenue Motor Vehicle Division	In addition, Alabama charges a 2 cent per gallon inspection fee on gasoline, and gasohol. Effective 10/01/04, rate was changed to include \$0.2 inspection fee on diesel.
Alaska	-	-	-	-	Due to its unique geographical position, Alaska is not an IFTA jurisdiction.
Arizona	-	26	-	Department of Transportation, Motor Vehicle Division	Bio-diesel is the same as diesel.
Arkansas	21.5	22.5	16.5	Department of Finance and Administration, Motor Fuel Tax Section	In addition, Arkansas charges a .03 cent per gallon Environmental Assurance Fee on gasoline, diesel, and gasohol.
California	-	36.6	6	Board of Equalization	IFTA tax rates include a sales tax equivalent amount (which includes local sales taxes).
Colorado	22	20.5	20.5	Department of Revenue	Environmental Response Surcharge Fee collected on motor fuel at .0125 cents per gallon
Connecticut	25	37	-	Department of Revenue Services	-----
Delaware	23	22	22	Department of Transportation, Motor Fuel Tax Administration	-----
Dist. of Col.	-	-	-	Office of Tax and Revenue	Non-IFTA tax rates on gasoline, diesel and LPG are 20 cents per gallon.
Florida	17.67	30.87	-	Department of Highway Safety and Motor Vehicles	These rates include a 2.07 cents per gallon State Pollutants Tax. Liquefied petroleum gas is subject to the State general sales tax.
Georgia	15.8	16.7	13.1	Revenue Department, Motor Fuel Tax Unit	These rates include the state prepaid tax at the 3% rate
Hawaii	-	-	-	-	Due to its unique geographical position, Hawaii has no IFTA interaction.
Idaho	-	25	18.1	Tax Commission	-----
Illinois	32.9	36.7	29.9	Department of Revenue	IFTA tax rates are higher, but the difference is refunded upon use of the fuel in-state.
Indiana	16	16	16	Department of Revenue, Special Tax Division, Motor Carrier Services Section	Motor carriers pay an additional 11¢ per gallon surcharge.
Iowa	20.7	22.5	20	Department of Transportation	-----
Kansas	24	26	23	Department of Revenue, Customer Relations, Motor Carrier Segment	NOTE: E85 tax rate is 17 cents.
Kentucky	19.6	16.6	19.6	Transportation Cabinet, Department of Vehicle Regulation	An additional 2 percent surtax (currently .033 cents) on gasoline and a 4.7 percent surtax (currently .076 cents) on special fuels are imposed on vehicles with three or more axles. An additional .0285 cents per mile applies to vehicles with a combined licensed weight over 59,999 lbs.
Louisiana	20	20	16	Department of Revenue, Excise Tax Division	-----
Maine	-	23	21	Commercial Vehicle Center	-----
Maryland	23.5	24.25	23.5	Comptroller, MATT Regulatory Division	-----
Massachusetts	21	21	25	Massachusetts Department of Revenue	-----
Michigan	-	15 + 6%	-	Department of Treasury, Customer Contact Division - Special Fuels	Diesel tax plus 6% of statewide average retail price determined and certified quarterly
Minnesota	20	20	15	Department of Public Safety	-----
Mississippi	18	18	17	State Tax Commission	In addition, Mississippi charges a 0.4 cent per gallon dedicated to the Groundwater Protection Trust Fund on gasoline, diesel, and gasohol. Not collected on IFTA return.
Missouri	17	17	17	Missouri Dept. of Transportation	-----
Montana	27	27.75	5.18	Department of Transportation	Liquefied petroleum gas is taxed at the retail dealer level.
Nebraska	23	23	23	Department of Motor Vehicles	-----
Nevada	-	27	22	Department of Motor Vehicles	These rates do not include Nevada's .75 cent per gallon Petroleum Discharge Fee.

# MOTOR-FUEL TAX PROVISIONS ON INTERSTATE MOTOR CARRIERS 1/

BASED ON INFORMATION OBTAINED FROM STATE  
AND IFTA AUTHORITIES AND ON THE LAWS OF THE STATES

TABLE MF-104  
STATUS AS OF JANUARY 1, 2008

STATE	TAX RATE 2/ (CENTS PER GALLON)			COLLECTION AGENCY  (4)	REMARKS  (5)
	GASOLINE	DIESEL	LPG		
	(1)	(2)	(3)		
New Hampshire	-	18	-	Department of Safety	-----
New Jersey	14.5	17.5	9.25	Division of Motor Vehicles	These rates include the New Jersey Petroleum Products Receipt Tax.
New Mexico	17	21	12	Taxation and Revenue Dept.	In addition, New Mexico charges a Petroleum Products Loading Fee of \$150 per 8,000 gallons gasoline and diesel fuels.
New York	31.9	28.9	18.1	Department of Taxation and Finance	The rate shown is a composite of the regular motor fuel gallonage tax, the petroleum business tax (except for LPG), plus the motor carrier road tax of 7 percent of the average retail sales price.
North Carolina	29.9	29.9	29.9	Department of Revenue	-----
North Dakota	23	23	23	Commissioner, Department of Transportation	A special excise tax of \$.04 per gallon is imposed on all sales of special fuel (diesel or LPG) that are exempted from the volume tax if the fuel is sold for use in the State.
Ohio	28	28	28	Department of Taxation	Tax paid on the difference between the fuel purchased in Ohio and consumed in Ohio for the excise tax equal to the motor vehicle fuel tax rate. A surtax of 3 cents per gallon is paid on all gallonage consumed in Ohio.
Oklahoma	16	13	16	Tax Commission	In addition, Oklahoma charges a 1 cent per gallon tax dedicated to the Petroleum Underground Tank Release Environmental Cleanup Indemnity Fund.
Oregon	-	-	-	Department of Transportation	Vehicles under the jurisdiction of the Public Utilities Commissioner and paying motor-carrier weight-distance taxes are exempt from payment of the motor fuel tax. The State offers IFTA services to it's "Home-State" motor carriers.
Pennsylvania	31.2	38.1	22.8	Department of Revenue, Bureau of Motor Fuel Taxes	Fuels other than gasoline, gasohol, diesel, kerosene, aviation gasoline, and jet fuel are considered alternative fuels and are taxed on a BTU equivalent basis to gasoline at 114,500 BTU's per gallon.
Rhode Island	28	28	28	Department of Administration, Division of Taxation	In addition, Rhode Island charges a 1 cent per gallon tax for the Underground Storage Financial Responsibility Fund.
South Carolina	16	16	16	Department of Motor Vehicles	-----
South Dakota	22	22	20	Department of Revenue	All vehicles not powered by gasoline
Tennessee	20	17	14	Department of Revenue	-----
Texas	20	20	15	Comptroller of Public Accounts	-----
Utah	24.5	24.5	24.5	Tax Commission	The gallonage tax is not required if the user has purchased an exemption certificate.
Vermont	20	26	-	Department of Motor Vehicles, Commercial Vehicle Operations	LPG vehicles are subject to a registration fee 1.75 times the usual fee.
Virginia	17.5	17.5	17.5	Department of Motor Vehicles	Motor carriers pay an additional surtax of 3.5¢ per gallon.
Washington	36	36	See remarks	Department of Licensing, Prorate and Fuel Tax Services	Use of liquefied petroleum gas is subject to an annual fee or a trip permit.
West Virginia	32.2	32.2	32.2	WV State Tax Department Internal Audit Division	-----
Wisconsin	30.9	30.9	22.6	Department of Transportation	-----
Wyoming	14	14	See remarks	Department of Transportation	In addition, Wyoming charges 1 cent per gallon Underground Storage Corrective Action Account fee on gasoline, diesel, and gasohol. Liquefied petroleum gas is subject to the State general sales tax.

1/ The rates shown here are IFTA rates, which do not include motor fuel inspection or environmental fees, and local taxes applied Statewide, which are included in the other tables in this series and in tables such as the MF-121T. See Tables MF-101 and MF-102 for provisions governing the taxation of gasoline and special fuels.

2/ Rates shown are as of January 1, 2008. See Table MF-121T for more detail on the motor fuel gallonage taxes and sales taxes applicable to motor fuel.

# EXEMPTION AND REFUND PROVISIONS OF STATE GASOLINE TAXATION 1/

BASED ON INFORMATION OBTAINED FROM STATE  
AUTHORITIES AND ON THE LAWS OF THE STATES

TABLE MF-105  
STATUS AS OF JANUARY 1, 2008

STATE	TAX RATE (CENTS PER GALLON) 2/	PRIVATE AND COMMERCIAL USE						PUBLIC USE				TIME LIMITS FOR REFUND CLAIMS (MONTHS AFTER PURCHASE) 7/ (13)	OTHER SPECIFIED USES; REMARKS
		GENERAL NONHIGH-WAY (EXCEPT AGRICULTURE AND AVIATION)	AGRI-CULTURE	AVIATION		PUBLIC CONTRACT WORK		FEDERAL 5/		STATE, COUNTY, LOCAL			
				TAX RATE (CENTS PER GALLON) 3/ (5)	PROVI-SIONS	MOTOR VEHICLES 4/	OTHER EQUIPMENT (HIGHWAY AND NON-HIGHWAY)	HIGHWAY USE	OTHER USES 6/	HIGHWAY USE	OTHER USES		
	(1)	(2)	(3)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Alabama	18	Taxed	Ex (4) Ref (11)	2.7	Taxed	Taxed	Taxed (14)	Ex	Ex	State, taxed (18) local, taxed (2)	State, taxed (18) local, taxed (2)	12 (Once per 12 months)	Use by charitable organizations and foreign dignitaries is subject to full refund. A refund of 15 cents is allowed on static testing of engines.
Alaska 8/	8	Ref (6)	Ref (6)	4.7	Taxed	Ref (6)	Highway 8 cents; nonhighway Ref (6)	Ex	Ex	Ex	Ex	12	Use in public utility plants and by charitable organizations is exempt. Nonhighway exemptions apply to use in unlicensed vehicles.
Arizona 9/	18	Ref	Ref	5	Ref (11)	Taxed	Ref	Taxed	Ref	Taxed	Ref	12	Use in watercraft is not refunded. One refund claim per period with certified invoice, and other requirements as established by administrative code.
Arkansas 9/	21.5	Taxed	Taxed	-	Ex	Taxed	Taxed	Taxed	Taxed	Taxed	Taxed	12 (After calendar year)	Use by local buses is subject to full refund. Aviation gasoline is exempt only when supported by aviation exemption certificate.
California 9/ 10/	18	Ref	Ref	-	-	Taxed	Ref	Taxed	Ref	Taxed	Ref	36	Use in boats is not refunded, except when operated in waters located on private property owned or controlled by the user. Use by certain foreign consulate officers or employees is exempt when purchased with a credit card approved by the State Department. Use by off-highway recreational vehicles is taxed.
Colorado	22	Ref	Ref	6	Taxed	Ref	Ref	Ex	Ex	Ex	Ref	12	State Department of Transportation and County and City
Connecticut	25	Ref	Ref	-	Ex	Ref	Ref (nonhighway only)	Ex / Ref	Ex / Ref	Ex / Ref	Ref / Ex	March 31 of next year	Fuel imported by manufacturers licensed as distributors for their own use in manufacturing processes is exempt. Use in taxicabs is subject to 50 percent refund. Local bus use, approved ambulance use, and use in municipal fire, police, road construction and maintenance apparatus is subject to full refund. Municipal school bus use is exempt. All refund claims must be filed within 3 months for calendar year period. Sales to Federal, State and municipalities is exempt.
Delaware 11/	23	Ref	Ref	0.23	Ref	Taxed	Ref	Ex	Ex	Ex	Ex	12	Use in volunteer fire department vehicles and in ambulances owned by veterans' and civic organizations is exempt.
Dist. of Columbia	20	Taxed	Taxed	-	Taxed	Taxed	Taxed	Ex	Ex	Ex	Ex	-	Use by publicly owned and operated local transit buses is exempt.
Florida 8/ 11/ 12/ 13/	15.6	Taxed	Ref (11.6)	6.9	Taxed	Taxed	Taxed	Ex	Ex	Ref (11.6)	Ref (11.6)	60	Use by city transit systems is subject to refund of 11.6 cents of 15.6 cent tax. Counties, municipalities and school districts are eligible for a refund of 11.6 cents of the 15.6 cents tax.



# EXEMPTION AND REFUND PROVISIONS OF STATE GASOLINE TAXATION 1/

BASED ON INFORMATION OBTAINED FROM STATE  
AUTHORITIES AND ON THE LAWS OF THE STATES

TABLE MF-105  
STATUS AS OF JANUARY 1, 2008

STATE	TAX RATE (CENTS PER GALLON) 2/	PRIVATE AND COMMERCIAL USE						PUBLIC USE				TIME LIMITS FOR REFUND CLAIMS (MONTHS AFTER PURCHASE) 7/ (13)	OTHER SPECIFIED USES; REMARKS
		GENERAL NONHIGH-WAY (EXCEPT AGRICULTURE AND AVIATION)	AGRI-CULTURE	AVIATION		PUBLIC CONTRACT WORK		FEDERAL 5/		STATE, COUNTY, LOCAL			
				TAX RATE (CENTS PER GALLON) 3/ (5)	PROVI-SIONS	MOTOR VEHICLES 4/	OTHER EQUIPMENT (HIGHWAY AND NON-HIGHWAY)	HIGHWAY USE	OTHER USES 6/	HIGHWAY USE	OTHER USES		
	(1)	(2)	(3)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Georgia	7.5	Taxed	Ref (6.5)	7.5	Ex (6.5)	Taxed	Taxed	Ex	Ex	Taxed	Taxed	18, Agriculture	Aviation exemption is on sales to licensed dealer only.
Hawaii	17	Taxed	Ref (16)* 21/	2	Taxed	Taxed	Taxed	Ex	Ex	Taxed	Taxed	See footnote 22/	-
Idaho	25	Ref	Ref or credit	5.5	Taxed	Taxed	Ref	Taxed	Ref	Taxed	Ref	Calendar year	Agricultural use may be claimed as a refund or income tax credit.
Illinois	19	Ref	Ref	-	Ex	Ex	Ref	Ex	Ex	Taxed	Ref	24	Sales to public utilities which own and operate buses as common carriers within a single municipality, contiguous municipalities, or nearby, are exempt.
Indiana	18	Ref	Ref	-	Ref	Ref	Ref (non-highway only)	Ex	Ex	Taxed	Ref	3 Years	Nonhighway use by distributors is exempt. Use by local transit buses is exempt. Marine use subject to refund only on purchases at locations other than on an Indiana lake. Refunds can be used as income tax credits, but must be filed within 1 year.
Iowa	20.7	Ref	Ref	8	Taxed	Taxed	Taxed Ref - Non-Hwy	Ref	Ref	Ref	Ref	36	In lieu of making a refund claim, the fuel tax on non-highway gallons may be claimed as a State income tax credit.
Kansas 14/	24	Ref	Ref	-	Ex	Taxed	Nonhighway, Ref	Ex	Ex	Taxed	Ref	12	-
Kentucky 8/ 11/	19.6	Taxed	Exempt or Refundable	-	Ref	Taxed	Taxed	Ex	Ex	Taxed	Taxed	Up to 4 Years	All must pay the 1.4-cent environmental fee included in the rate shown. Use by city and suburban buses, nonprofit buses, taxicabs and senior citizen transportation is subject to refund of seven-ninths of the current tax rate of 19.6 for gasoline and 16.6 on special fuels.
Louisiana 8/ 9/ 13/ 15/	20	Taxed	Ref	-	Ref	Taxed	Taxed	Ex	Ex	Taxed	Taxed	6	Federal use exempt for lots in excess of 6,000 gallons and must be for exclusive use of agency but not for resale.
Maine	27.6	Ref (26.6)	Ref (26.6)	-	Ref (23.6)	Taxed	Ref (26.6)	Ex	Ex	REF	REF	12	Use in local transit buses is subject to full refund. State or government may assign refund rights to another person.
Maryland	23.5	Ref	Ref	7	Taxed	Taxed	Ref	Taxed	Ex or Ref	Taxed	Taxed	3 (For July-June period, or for any period less than 12 months)	Uses in equipment of volunteer fire companies, chapters of American Red Cross, and units of national veterans' organizations are subject to full refund. Pleasure boat use not refunded. Use by Mass Transit Administration buses and certain municipal bus companies is exempt.
Massachusetts 11/	21	Ref	Ref	24.3	-	Taxed	Ref	Ex	Ex	Taxed	Ref	24 (6, Marine; 3.5 after taxable year or no later, than April 15 of the following year, agriculture)	-

# EXEMPTION AND REFUND PROVISIONS OF STATE GASOLINE TAXATION 1/

BASED ON INFORMATION OBTAINED FROM STATE  
AUTHORITIES AND ON THE LAWS OF THE STATES

TABLE MF-105  
STATUS AS OF JANUARY 1, 2008

STATE	TAX RATE (CENTS PER GALLON) 2/	PRIVATE AND COMMERCIAL USE						PUBLIC USE				TIME LIMITS FOR REFUND CLAIMS (MONTHS AFTER PURCHASE) 7/ (13)	OTHER SPECIFIED USES; REMARKS
		GENERAL NONHIGH-WAY (EXCEPT AGRICULTURE AND AVIATION)	AGRI-CULTURE	AVIATION		PUBLIC CONTRACT WORK		FEDERAL 5/		STATE, COUNTY, LOCAL			
				TAX RATE (CENTS PER GALLON) 3/ (5)	PROVI-SIONS	MOTOR VEHICLES 4/	OTHER EQUIPMENT (HIGHWAY AND NON-HIGHWAY)	HIGHWAY USE	OTHER USES 6/	HIGHWAY USE	OTHER USES		
	(1)	(2)	(3)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Michigan 11/	19	Ref	Ref	3	Ref (1.5)	Taxed	Ref nonhighway	Ex	Ex	Ex	Ex	18	School bus transportation of students to/from educational institution subject to full refund. Use by passenger vehicles with a capacity of 10 or more operating under a municipal franchise, is subject to full refund. Aviation refund applies only to fuel used on regularly scheduled interstate flights (must be claimed in 6 mos).
Minnesota 16/ 17/	20	Ref	Ex	5	Ref	Taxed	Ref	Ex	Ex	Taxed	Ref	12 (3.5 after calendar year, aviation)	No refunds allowed for snowmobile and marine use.
Mississippi	18.4	Ref (11.6)	Ref (11.6)	6.4	Ref (11.6)	Taxed	Taxed	Taxed	Ex	Taxed	Ref (11.6)	36	-
Missouri	17	Ref	Ref or Ex	9	Ref 8/	Taxed	Ref	Ex or Ref	Ex	Taxed	Ref	12 or April 15 (the later date)	-
Montana 9/ 17/	27	Ref	Ref (12)	4	Taxed	Ref	Ref	Taxed	Ref	Taxed	Ref	14	-
Nebraska 11/	23.0	Ref (19.5)	Ref (19.5)	5	-	Taxed	Highway Taxed Nonhighway Ref (19.5)	Ex	Ex	Taxed	Nonhighway Ref (19.5)	3	Gasoline used by accredited flying schools is subject to full refund of the 5 cents aviation tax. Statute of limitations is 7 months.
Nevada 9/ 17/	24.75	Taxed	Taxed	10.5	Taxed	Ref	Ref	Taxed	Ref	Taxed	Ref	6	Motorboat use is not refunded. Farmers and ranchers may claim refund on 80 percent of bulk purchases in excess of 50 gallons.
New Hampshire	18	Ref	Ref	4	Taxed	Ref	Ref	Ex	Ex	Ref	Ex	12	-
New Jersey	10.5	Ref	Ref	-	Ref	Taxed	Ref	Ex	Ex	Ref	Ref	6	Buses paying monthly franchise tax to municipality, rural free delivery carriers, fire engines, and emergency rescue squad vehicles are subject to full refund
New Mexico	18.875	Ref	Ref	-	Ref	Ref	Ref	Ex	Ex	Taxed	Ref	6	No refunds allowed for motorboat or highway maintenance uses.
New York 10/ 11/	22	Ref (8)	Ref	5.6	Ref (8)	Ref (8)	Ref (8)	Ex	Ex	Ex	Ex	24	Pleasure boat use is not refunded. Use by qualified taxicabs and omnibuses is subject to 3 cent refund. Use by omnibuses with DOT certificate in local transit service is refunded. Full refund allowed for use by nonpublic elementary or secondary schools.
North Carolina 11/ variable tax rate as of 1/1/08 - 12.4	29.9	Ref (29.9)	Ref (29.9)	-	Ex	Taxed	Ref (29.9)	Ex	Ex	See remarks	See remarks		Aviation exemption applies to high octane fuel only; ordinary fuel used in aircraft is subject to refund of 29.9 cents, tax less sales tax due. State agency and county and city school use is exempt. Volunteer fire departments, volunteer rescue squads, and approved sheltered workshop organizations are subject to refund of 28.9 cents of the 29.9 cents tax; solid waste compactor vehicles, spreader trucks, sweepers, fuel tank wagon trucks, septage vehicles, and bulk feed trucks with power take- off are eligible for refund of one-third of 29.9 cents tax. Refunds claimed quarterly by last day of January, April, July, and October.

# EXEMPTION AND REFUND PROVISIONS OF STATE GASOLINE TAXATION 1/

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TABLE MF-105  
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STATE	TAX RATE (CENTS PER GALLON) 2/	PRIVATE AND COMMERCIAL USE						PUBLIC USE				TIME LIMITS FOR REFUND CLAIMS (MONTHS AFTER PURCHASE) 7/ (13)	OTHER SPECIFIED USES; REMARKS
		GENERAL NONHIGHWAY (EXCEPT AGRICULTURE AND AVIATION)	AGRICULTURE	AVIATION		PUBLIC CONTRACT WORK		FEDERAL 5/		STATE, COUNTY, LOCAL			
				TAX RATE (CENTS PER GALLON) 3/ (5)	PROVISIONS (6)	MOTOR VEHICLES 4/ (7)	OTHER EQUIPMENT (HIGHWAY AND NON-HIGHWAY) (8)	HIGHWAY USE (9)	OTHER USES 6/ (10)	HIGHWAY USE (11)	OTHER USES (12)		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
North Dakota 8/	23	Taxed	Ref (12)	8	Ref	Taxed	Taxed	Ex	Ex	Taxed	Taxed	6 (After end of calendar year)	Dyed fuel, at the \$.04 rate, may be used in State, county or municipally owned and operated vehicles on construction, reconstruction or maintenance projects. When aviation tax is refunded, a 4 percent excise tax is levied.
Ohio	28	Ref	Ref	-	Ex	Ref	Ref	Ex	Ex	Taxed	Ref	12	Public transit use refunded at 27 cents per gallon. Public contract work in Ohio has nothing to do with refund eligibility. All non-highway usage is eligible for a refund.
Oklahoma	16	Taxed 0.0208	Ref (13.92)	0.0008	Ex	Taxed	Taxed	Taxed Exempt	Taxed Exempt	Local, Ex State, taxed	Local, Ex State, taxed	36	Use in school buses operated by (Public) school districts is exempt.
Oregon	24	Ref	Ref	-	Ref	Ref (17)	Ref	Taxed	Ref	Taxed	Ref	15	-
Pennsylvania 11/ 18/	31.2	Taxed	Ref	5.3	Taxed	Taxed	Taxed	Ex	Ex	Ex	Ex	36	Transit use is taxed, except for publicly owned transit, which is exempt.
Rhode Island 11/	29	Taxed	Ref	-	Ex	Taxed	Taxed	Ex	Ex	Taxed	Taxed	8	Public transit use and railroad equipment operated on fixed rail are exempt. The following nonhighway uses (note column 2) are subject to full refund: commercial marine, lumbering, well drilling, railroad.
South Carolina	16	Taxed	Ref	-	Ex	Taxed	Taxed	Ex	Ex	Taxed	Taxed	36	Use in State owned school buses and commercial shrimp boats is exempt.
South Dakota	22	Ref	Ref	6	Taxed	Taxed	Taxed	Ex	Ex	Taxed	Ref	15	-
Tennessee 11/	20	Taxed	Ref (19)	1	Ex	Taxed	Taxed	Ex	Ex	Ex	Ex	3 (After calendar year) government; 3.5 (after calendar year) agriculture	-
Texas	20	Ref (98 %)	Ref (98 %)	20	Ref	Ref (98 %)	Taxed	Ex	Ex	Taxed	Ref (98 %)	12	Aviation gasoline is subject to the state motor fuel tax in the same manner as regular motor vehicle gasoline when withdrawn from the bulk transfer/terminal system. A licensed aviation fuel dealer may make a tax-free purchase of gasoline from a licensed supplier, permissive supplier or distributor. A licensed supplier, permissive supplier or distributor who has paid the tax on gasoline which is sold to a licensed aviation fuel dealer without collecting the tax, may claim a credit or refund on their monthly return. An end user who has paid tax on aviation fuel may claim a refund provided they have records to support their refund claim. Transit use of gasoline is taxed, but a qualified transit company may seek a refund of on cent per gallon.  Use in school buses operated by a Texas public school district is exempt or refundable.  Use by a commercial transportation company to provide public school transportation services exclusively for a Texas public school district is exempt or refundable.

# EXEMPTION AND REFUND PROVISIONS OF STATE GASOLINE TAXATION 1/

BASED ON INFORMATION OBTAINED FROM STATE  
AUTHORITIES AND ON THE LAWS OF THE STATES

TABLE MF-105  
STATUS AS OF JANUARY 1, 2008

STATE	TAX RATE (CENTS PER GALLON) 2/	PRIVATE AND COMMERCIAL USE						PUBLIC USE				TIME LIMITS FOR REFUND CLAIMS (MONTHS AFTER PURCHASE) 7/ (13)	OTHER SPECIFIED USES; REMARKS
		GENERAL NONHIGH-WAY (EXCEPT AGRICULTURE AND AVIATION)	AGRI-CULTURE	AVIATION		PUBLIC CONTRACT WORK		FEDERAL 5/		STATE, COUNTY, LOCAL			
				TAX RATE (CENTS PER GALLON) 3/ (5)	PROVI-SIONS	MOTOR VEHICLES 4/	OTHER EQUIPMENT (HIGHWAY AND NON-HIGHWAY)	HIGHWAY USE	OTHER USES 6/	HIGHWAY USE	OTHER USES		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Utah	24.5	Taxed	Ref	4 for federally certified, 9 for Non-federally certified,	Taxed	Taxed	Taxed	Ex	Ex	Ex	Ex	3 months for Aviation. 3 years for all others.	-
Vermont	20	Taxed	Taxed	-	Taxed	Taxed	Taxed	Taxed	Taxed	Taxed	-	-	-
Virginia	17.5	Ref	Ref (17)	5	Taxed	Taxed	Ref	Ex	Ex	Ex	Ex	12	Use by volunteer fire departments, volunteer rescue squads and urban and suburban bus lines is subject to full refund. Commercial marine use is subject to a
Virginia (continued)													refund of 16 cents of the 17.5 cents tax. Claimant may request that full amount of the tax be deposited in the Game Protection Fund or Marine Fishing Improvement Fund in lieu of a refund. Use by taxicabs is subject to a refund of 16.5 cents per gallon, if holder of a permit from the Department of Motor Vehicles.
Washington	36	Ref	Ref	11	Ex	Ref	Ref	Taxed	Ref 9/	Taxed	Ref	13	Aviation exemption applies to certified air carriers, the Federal Government and use for testing, experimentation and training. Use in urban transportation systems and by foreign government employees is exempt.  Some State, County, or local entities can purchase fuel tax exempt, other receive refunds.
West Virginia 11/ 22/	32.2	Ref	Ref	-	Ex	Taxed	Taxed	Taxed	Ex	Taxed	Taxed	Quarterly	Use by local buses is subject to refund of 6 cents. County and local nonhighway use is subject to full refund. Use by municipalities is exempt.
Wisconsin 11/	30.9	Ref or Ex	Ref or Ex	6	Ex	Taxed	Ref	Ex	Ex	Taxed	Ref	12	Urban transit use by common carriers is exempt. Taxicab use for the transportation of passengers is subject to full refund.
Wyoming 16/	14	Taxed	Ex (70 %)	7	-	Taxed	Taxed	Taxed	Taxed	Taxed	Taxed	One year following purchase date	University of Wyoming, community colleges, and public schools tax on purchases is refundable upon request.

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TABLE MF-105	
STATUS AS OF JANUARY 1, 2008	
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STATE	TAX RATE (CENTS PER GALLON) 2/  (1)	GENERAL NONHIGHWAY (EXCEPT AGRICULTURE AND AVIATION)  (2)	AGRICULTURE  (3)	PRIVATE AND COMMERCIAL USE				PUBLIC USE				TIME LIMITS FOR REFUND CLAIMS (MONTHS AFTER PURCHASE) 7/ (13)	OTHER SPECIFIED USES; REMARKS  (14)
				AVIATION		PUBLIC CONTRACT WORK		FEDERAL 5/		STATE, COUNTY, LOCAL			
				TAX RATE (CENTS PER GALLON) 3/ (5)	PROVISIONS (6)	MOTOR VEHICLES 4/ (7)	OTHER EQUIPMENT (HIGHWAY AND NON-HIGHWAY) (8)	HIGHWAY USE (9)	OTHER USES 6/ (10)	HIGHWAY USE (11)	OTHER USES (12)		
<p>1/ For purposes of brevity, refunded and exempt have been abbreviated as 'Ref' and 'Ex', respectively. For those that are granted partial exemptions, the portions of those refunded or exempt is shown in parentheses. In addition to the classes of refunds or exemptions listed, all States grant exemptions or refunds to distributors on export sales, purchases of tax-paid fuel, previous overpayment, etc., to avoid duplication of payment. See Table MF-102 for provisions concerning special fuels. Table MF-103 shows the procedures regarding allowances for losses in storage and handling, losses by destruction and expense of collection. See Table MF-104 for provisions concerning interstate motor carrier fuel use.</p> <p>2/ See Table MF-121T for more detail on gasoline and gasohol tax rates and sales tax information.</p> <p>3/ Only the aviation gasoline tax rates that differ from the prevailing tax rates in column (1) are shown in this column.</p> <p>4/ Use in motor vehicles on public highways is taxed in all States.</p> <p>5/ In most States which exempt motor fuel purchased by the Federal Government, there is also a provision for refund of the tax if tax-paid fuel is purchased.</p> <p>6/ Includes Federal nonhighway and military use.</p> <p>7/ Unless noted otherwise, the exact time periods specified by statute or regulation are given in months (i.e. 30 days = 1 month, 45 days = 1.5 months, 1 year = 12 months, 'by March 31 for preceding calendar year' = 3 months after calendar year, etc.). The time limits allowed for uses not listed on this table (see footnote 1) may differ from those shown in this column.</p> <p>8/ Special provisions for specific nonhighway uses: in Alaska, marine use of gasoline and special fuel is taxed at 5 cents per gallon, others partially refunded as follows: 11.6 cents of the 15.6 cent tax for commercial fishing use in Florida; full refund of tax used in motor boats in Kentucky; full refund of the 20 cents tax for gasoline used in commercial fishing boats only in Louisiana; 19 cents of the 20 cent tax is refunded for industrial use in North Dakota. Aviation gasoline in Missouri is fully refunded if used for commercial or agricultural purposes.</p> <p>9/ In Arizona and Montana, Federal military highway use is taxed, while nonhighway use is refunded. In Arkansas, sales to official U.S. Government agencies for use in official U.S. Government vehicles is exempt. In California, Louisiana, and Washington, quantities sold to the armed forces for use in aircraft or ships or for use outside of the State are exempt. In Nevada, sales for use in vehicles of the armed forces are exempt.</p> <p>10/ Closed portions of roads under repair are not public highways.</p> <p>11/ Variable Rate as of January 2008. Wisconsin's motor fuel tax rate in no longer variable effective with the change that occurred on April 1, 2006. In</p> <p>11/ Refunds available for fuel consumed for an exempt purpose upon which the tax was previously paid. Leaded racing fuel is now exempt.</p> <p>12/ Rate consists of a fixed rate of 4 cents per gallon plus a base rate of 6.9 cents per gallon of motor fuel which is indexed to the CPI-U and currently yields a 11.6 cents per gallon rate.</p> <p>There is an additional State imposed State Comprehensive Enhanced Transportation System (SCETS) Tax that varies by county from 5.3 to 6.4 cents per gallon which is not included in rate shown.</p> <p>13/ Gasoline is tax exempt if purchased in bulk lots of over 300 gallons in Wyoming; 500 gallons or more in Florida (from a terminal supplier or wholesaler) and West Virginia; and 6,000 gallons or more in Louisiana.</p> <p>14/ It is exempt if contractor holds a cost-plus-fixed-fee contract with the U.S. Government.</p> <p>15/ Aviation gasoline sales in these States are generally exempt when purchased in large quantities or at specified airports.</p> <p>16/ Aviation refunds are on a sliding scale ranging from 15 cents per gallon on the first 50,000 gallons to 19.5 cents per gallon over 200,000 gallons in Minnesota. Counties or municipalities refund 2 cents per gallon to consumers on fuel used at their publicly owned airports in excess of 10,000 gallons per month in Wyoming.</p> <p>17/ No refunds are paid on fuel used in highway construction or maintenance.</p> <p>18/ Thirty-six months after the end of the fiscal year for agriculture, volunteer fire, ambulance, etc., and political subdivisions.</p> <p>19/ The 4.85 cents per gallon consumer sales and service tax is not refundable and aviation use is not exempt.</p> <p>20/ In Hawaii, the 16 cents is the refund amount per gallon for non-highway agricultural use.</p> <p>21/ The 16 cents in the refund account per gallon for non-highway agriculture use.</p> <p>22/ The 11.7 cents per gallon variable rate component/consumer sales and services tax is not refundable and aviation use is not exempt.</p> <p>23/ Within 36 months from the last day of the month following the period within which the end user purchased the fuel.</p>													

# PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-FUEL TAX RECEIPTS

BASED ON INFORMATION 8  
AUTHORITIES AND FROM STATE LAW CODES

TABLE MF-106  
STATUS AS OF JANUARY 1, 2008

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
<b>ALABAMA</b>				
Gasoline: 18 Cents	-	-	Rates shown composed of the following parts:	See remarks
Diesel: 19 Cents	-	-	7¢ and 5¢ in §40-17-31; 4¢ in §40-17-220; 2¢ in §8-17-87	See remarks
LPG: 17 Cents	-	-	13¢ in §40-17-2; 4¢ in §40-17-220; 2¢ in §8-17-87	40-17-165
Gasohol: 18 Cents	-	-	13¢ in §40-17-2; 4¢ in §40-17-220; In-State vehicles must pay annual flat fee in lieu of excise tax. Same as gasoline.	See remarks
			Rates shown for gasoline, diesel and gasohol include 2 cents per gallon inspection fee.	
	2 cents (gasoline/diesel)		This represents the inspection fee.	
Department of Agriculture and Industries.....	Amount required	Refunds of inspection fee.		8-17-91
Agricultural Fund.....	5% of Total Collections	Collection and administration of inspection fee.	An amount equal to 5 percent or no less than \$175,000, whichever is greater, of the proceeds received each month	8-17-91
	Net Revenue	Distributed as follows:		
Counties.....	13.87 percent	Construction, reconstruction, resurfacing, restoration, and rehabilitation.	Distributed equally among the counties.	8-17-91
State Public Road and Bridge Fund.....	\$4,907,772	For use in matching federal-aid discretionary funds.	Monthly payments of \$408,981.	8-17-91
Municipalities.....	2.76 percent	Planning, construction, maintenance and debt service.	Distributed as follows: 45.45 percent distributed equally and 54.55 percent based on population.	8-17-91
Public Road and Bridge Fund.....	Remainder	See authorized distribution below.		
	16 cents (gasoline), 17 cents (diesel/LPG)			
Department of Revenue.....	Amount required	Refunds of motor-fuel tax.	Only 11 cents per gallon of gasoline is refunded for agricultural use.	40-17-102
Department of Revenue.....	Appropriation	Collection and administration of tax.		40-17-13
State Department of Aeronautics.....	Tax on aviation use	Promotion of aviation.		40-17-31
Department of Conservation...	0.35 percent (gasoline)	To improve boating and boating facilities, seafood and salt water sports fishing.	Sixty percent to the State Water Safety Fund of the Water Safety Division and 40 percent to the Seafood Fund of the Seafood Division. Does not apply to aviation fuel.	40-17-31
	Net revenue	Distributed as follows:		
	13 cents (gasoline)		Composed of the 7 cent tax, 2 cents of the 5 cent tax, and the 4 cent tax. Also receives taxes on lubricating oil. (See Table S-106). (See State code §40-17-72; §40-17-74.1; §40-17-223; and §40-17-162).	See remarks
Counties and Municipalities.....	55 percent	Resurfacing, restoration, rehabilitation of roads, bridges and streets.	Allocation to counties of 45.45 percent distributed equally among 67 counties and 54.55 percent distributed based on population. Of each county's allocation, 10 percent distributed to municipalities based on municipal population ratio.	40-17-72; 40-17-223
State Public Road and Bridge Fund.....	45 percent	See authorized distribution below.	(See State code §40-17-72; §40-17-223)	See remarks
State Public Road and Bridge Fund.....	3 cents (gasoline), 17 cents (diesel), 17 cents (LPG)	Distributed as follows:	Also receives motor-fuel distributors license filing fee (§40-12-193), annual LPG permit fees (§40-17-162), and 75 percent of fines relating to motor-fuel tax laws (§40-12-202). (See State code §40-17-13; §40-17-72; §40-17-74.1; §40-17-222; §40-17-223).	See remarks

## PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-FUEL TAX RECEIPTS

BASED ON INFORMATION 8  
AUTHORITIES AND FROM STATE LAW CODES

TABLE MF-106  
STATUS AS OF JANUARY 1, 2008

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
<b>ALABAMA</b> (continued)				
Highway Sinking Fund.....	9/21	Debt service of bonds issued by Alabama Highway Finance Corporation.		40-17-72
Highway Sinking Fund.....	Amount Required	Debt service of bonds issued by Alabama Highway Finance Corporation.	To be used only to the extent that motor-vehicle license taxes and registration fees are insufficient to cover debt service on all bonds.	40-17-72
Counties.....	Amount Required	Amount needed to bring each county up to the base annual county distribution (\$550,000 per county) if not achieved under the 55 percent distribution above.		40-17-72
Department of Conservation and Natural Resources.....	\$500,000	Construction, maintenance, and repair of public roads in the park system.		40-17-74.1
State Department of Transportation.....	Remainder	Administration, construction and maintenance of State highways.		40-17-72
<b>ALASKA</b>				
<b>Gasoline: 8 Cents</b>	-	-	-	43.40.010
<b>Diesel: 8 Cents</b>	-	-	-	43.40.010
<b>LPG: None</b>	-	-	-	-
<b>Gasohol: 8 Cents</b>	-	-	-	-
			Tax levied on aviation gasoline, 4.7 cents per gallon; other aviation fuels, 3.2 cents per gallon and watercraft use, 5 cents per gallon.	
State General Fund.....	All	Distributed as follows:	Net proceeds of motor-fuel taxation are deposited in related special accounts maintained in the general fund. Legislature appropriates funds from these accounts for specific activities.	43.40.010
Aviation Fuel Tax Account.....	Tax on aviation fuel	Aviation facilities.	60 percent of tax collected at municipally-owned or operated airports which is refunded to that municipality.	43.40.010(e)
Water Fuel Tax Account.....	Tax on watercraft fuel	Water and harbor facilities.		43.40.010(f)
Nonpublic Highway Use Account.....	Tax on snow vehicles	Trail staking and shelter construction and maintenance.	Receives proceeds from tax on motor fuel used in snow vehicles. Expenditures are made by Department of Transportation and Public Facilities.	43.40.010(j)
General Fund, Special Highway Fuel Tax Account.....	Remainder	Distributed as follows:		
	Amount required	Payment of valid motor-fuel tax refund claims.	Only 6 cents per gallon of the 8 cents tax are refunded for nonhighway use.	43.40.010(h)
	Appropriation	Highway and ferry construction, maintenance, administration and other highway-related activities.	Legislative appropriation for Department of Transportation and Public Facilities expenditures	43.40.010(g)
<b>ARIZONA</b>				
<b>Gasoline: 18 Cents</b>	-	-	-	28-5606
<b>Diesel: 26 Cents</b>	-	-	-	28-5606
<b>LPG: 18 Cents</b>	-	-	-	28-5606
<b>Gasohol: 18 Cents</b>	-	-	-	28-5606
			Included in diesel is an additional 9 cent per gallon use fuel tax on motor carriers. (§28-5708)	
Motor Vehicle Division.....	Amount required	Refunds of tax.		28-6538
State Aviation Fund.....	Unclaimed refunds	Promotion of aviation.	Tax (5 cents a gallon) on fuel used for aviation purposes is eligible for refund if claimed within specified time limit of 12 months.	28-5611

## PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-FUEL TAX RECEIPTS

BASED ON INFORMATION 8  
AUTHORITIES AND FROM STATE LAW CODES

TABLE MF-106  
STATUS AS OF JANUARY 1, 2008

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
<b>ARIZONA</b> (continued)				
Lake Improvement Fund.....	Determined by formula	Improvement of water recreational facilities, including administrative costs of DOT (1 percent).	The formula is based on a watercraft fuel use survey that is made every three years.	28-5616
Off-Highway Vehicle Recreation Fund.....	.55 percent	Informational and educational program on off-highway vehicle recreation, law enforcement, and facility development.		28-5617
Highway-User Revenue Fund.....	Net revenue	Distributed as follows:	This is a common fund receiving motor-fuel, motor-vehicle, motor-carrier, motor-vehicle license and other revenues. (See Tables MV-106 and S-106) Expenditures are made from combined revenues. Highway bond debt service has first claim on these funds if needed.	28-6538
Economic Strength Project Fund.....	\$1,000,000	Construction and maintenance of economic strength (highway) projects.	Used for highway projects that provide economic benefits to the State or to local jurisdictions.	28-6534
Arizona Highway Patrol Fund.....	\$10,000,000	Highway Patrol expenses.	Appropriations of \$10,000,000 after July 1, 1999.	28-6537
	Remainder	Distributed as follows:		28-6538
State Highway Fund.....	50.5 percent	Distributed as follows:		28-6538
	minimum of 12.6 percent	Distributed as follows:		28-6538
Counties (1.2 million population or more).....	75 percent	For design, right-of-way purchase or construction of controlled access highways, arterial streets that are included in the regional transportation plan of the county and the state highway system.	Distributed to each county based on population.	28-6538
Counties (400,000 to 1.2 million population).....	25 percent	For design, right-of-way purchase or construction of controlled access highways, arterial streets that are included in the regional transportation plan of the county and the state highway system.	Distributed to each county based on population.	28-6538
State Highway Fund.....	maximum of \$5,000,000	Acquisition, construction or improvement of entry roads into State parks or roads in State parks.		28-6538
State Highway Fund.....	Remainder	Support of Motor Vehicle Division, including collection and administration of motor-fuel, motor-vehicle, and motor-carrier taxes; administration of Department of Transportation; construction and maintenance of State highways; debt service; Arizona Highways magazine.	At least 15 percent of funds must be expended on controlled access highways located in counties of 400,000 or more population. Arizona Highways magazine fund is legislatively limited to a maximum appropriation of \$500,000 annually.	28-6538
Counties.....	19 percent	Construction, improvement, maintenance of county highways or bridges; interest and redemption of county highway bonds.	Distributed to each county by the ratio of total sales of motor fuel within the county to total statewide sales.	28-6538
Incorporated Cities and Towns.....	27.5 percent	Improvement, construction, and maintenance of municipal streets and highways; associated administrative expenses; retirement of future issues of bonds for such purposes.	Distributed 1/2 on the basis that the population of each city bears to the population of all cities within the State and 1/2 distributed first on the basis of the county of origin of sales of motor fuel and further apportioned among the several cities and towns within the county on the proportion of population of each city or town to the total of all cities and towns in the county.	28-6538



# PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-FUEL TAX RECEIPTS

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NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
<b>ARIZONA</b> (continued)				
Cities (over 300,000 population).....	3 percent	Construction and right-of-way of streets.	Distributed to each city based on population.	28-6538
<b>ARKANSAS</b> Gasoline: 21.5 Cents Diesel: 22.5 Cents LPG: 16.5 Cents Gasohol: 21.5 Cents	- - - -	- - - -	Rates shown are composed of the following parts: 8.5¢ in§26-55-205(a); 1¢ in§26-55-205(b); 4¢ in§26-55-1002; 5¢ in§26-55-1201; 2¢ in§26-55-1001 9.5¢ in§26-56-201(a)(1), 1¢ in(a)(2), 4¢ in(d); 2¢ in26-56-502; 2¢ in§26-56-601; 4¢ in§26-56-201(e) 7.5¢ in§26-56-301; 4¢ in§26-56-502; 5¢ in§26-56-601 Same as gasoline.	See Remarks See Remarks See Remarks See Remarks
Petroleum Storage Tank Fund.....	0.3 cent (gasoline/diesel)	Clean-up of tank spills.	This is the Petroleum Environmental Assurance Fee. This fee continues until the balance in the Petroleum Storage Tank Trust Fund reaches \$15,000,000. The fee is then adjusted quarterly, whenever the Trust Fund falls below \$12,000,000 or exceeds \$15,000,000.	8-7-906
State Apportionment Fund.....	20.5 cents gas 22.5 cents diesel 16.5 cents LPG	Distributed as follows:	This is a common fund receiving motor-fuel and motor-vehicle revenues and distribution is made from combined revenues. (See Table MV-106)	27-70-203
Constitutional and Fiscal Agencies Fund .....	3 percent	Cost of general State government, including the cost of collection and administration of motor-fuel taxes.	Three percent of gross collection is deducted each month prior to distribution.	27-70-206
Interstate Motor- Fuel Tax Refund Fund.....	Amount required	Paying refunds for overpayment of motor-fuel taxes and special motor- fuel taxes by interstate users.	The amount of refund is determined quarterly by the Director of the Department of Finance and Administration.	26-56-215
Gasoline Tax Refund Fund.....	Amount required	None - no current gas tax refunds for agriculture use	Certified by Commissioner of Revenues. Not to exceed \$2,500,000 during any fiscal year.	27-70-206
	1 cent	Distributed as follows:	Additional 1 cent tax on gasoline, gasohol and diesel.	27-70-103
State-Aid Road Fund (Counties).....	\$13,000,000	Construction, reconstruction, and improvement of roads on the State-aid road system (County).	Distributed among the 75 counties as follows: 25 percent on area, 25 percent on rural population, and 50 percent equally. Must be matched by 10 percent of county funds.	27-72-305
State Highway Special Construction Account.....	Remainder	Construction of roads and highways on the State highway system.		27-70-103
	Remainder	Distributed as follows:		
County-Aid Fund.....	15 percent	Construction, maintenance and administration of county roads.	Distributed monthly among the 75 counties as follows: 31 percent on area, 17.5 percent on motor-vehicle licenses fees, 17.5 percent on total population, 13.5 percent on rural population and 20.5 percent equally. No county may use more than 20 percent of revenues for public transportation.	27-70-206
Municipal-Aid Fund.....	15 percent	Construction, maintenance and administration of municipal streets.	Distributed monthly among municipalities on population basis as per latest Federal census. Cities with population greater than 50,000 may use no more than 10 percent of revenues for public transportation. Cities with population less than or equal to 50,000 may use no more than 20 percent of revenues for public transportation.	27-70-206
State Highway and Transportation Department Fund.....	70 percent	Construction, maintenance and administration of State highways.		27-70-206

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NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
<b>CALIFORNIA</b>				
Gasoline: 18 Cents	-	-	-	Rev. & Tax. 7360
Diesel: 18 Cents	-	-	-	Rev. & Tax. 60050
LPG: 6 Cents	-	-	In-State vehicles using LPG or CNG may pay a flat fee in lieu of fuel use tax. (Rev & Tax 8651.7)	Rev. & Tax. 8651.5
Gasohol: 18 Cents	-	-	For liquid natural gas, tax rate is 6 cents per gallon.	Rev. & Tax. 8651.6
	-	-		Rev. & Tax. 7360
Transportation Tax fund.....	All	Distributed as follows:	-	Rev. & Tax. 8351
				Rev. & Tax. 8352
Motor-Vehicle Fuel Account.	Amount required	Refunds, collection and administrative expenses of the State Board of Equalization and the State Controller's Office.		Rev. & Tax. 8352.1
				----
Aeronautics Account.....	Amount required	Refunds, pro rata share of Controller and the Board, administrative expenses of Division of Aeronautics; remainder distributed to public entities operating public-use airports.	No refund of any tax on motor vehicle fuel used in propelling an aircraft within the state.	Rev. & Tax. 8352.3
				Rev. & Tax. 8101.5
Harbors and Watercraft Revolving Fund.....	Amount required	Administration, marine safety and education programs, and boating facility development.	Represents deposits in the Motor-Vehicle Fuel Account attributable to taxes on fuel used or usable to propel vessels. Annual amount estimated from the number of registered boats per specified formula.	Rev. & Tax. 8352.4
Department of Food and Agriculture Fund.....	Amount required	\$500,000 for State administrative costs, \$1,000,000 for emergency detection, eradication, or research of agricultural plant or animal pests or diseases, each fiscal year. Balance paid to the counties as partial reimbursement for county expenses for carrying out agricultural programs authorized by the Agricultural Code that are supervised by the Department of Agriculture.	Represents that portion in the Motor-Vehicle Fuel Account attributable to agricultural off-highway use of motor-vehicle fuel less actual refunds.	Rev. & Tax. 8352.5;
				Food & Agr. 224
Off-Highway Vehicle Trust Fund.....	Amount required	For recreation or the pursuit of recreation for off-highway vehicle use.	The estimated amount of money credited to the Motor-Vehicle Fuel Account that is attributable to taxes imposed on motor-vehicle fuel used in the off-highway operation of off-highway vehicles while engaged in off-highway recreational use, and for which a refund has not been claimed or for which no person is entitled to a refund. Allocated to the Division of Off Highway Motor Vehicle Recreation of the Department of Parks and Recreation.	Rev. & Tax. 8352.6
Conservation and Enforcement Services Account.....	Amount required	For conservation activities to prevent or reduce soil, wildlife and habitat loss and for enforcement activities including peace officers, physical barriers and other traffic control measures.	The estimated amount of money credited to the Motor-Vehicle Fuel Account that is attributable to taxes imposed on motor-vehicle fuel used in motor vehicles required to be registered as off-highway vehicles but were not registered. Allocated to the Division of Off Highway Motor Vehicle Recreation of the Department of Parks and Recreation.	Rev. & Tax. 8352.8

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<b>CALIFORNIA</b> (continued)				
Highway-Users Tax Account.....	Remainder of Motor-Vehicle Fuel Account	Distributed as follows:	Fuel tax revenue may be used for exclusive mass transit guideways as well as for public streets and highways if a majority of the county population approves by vote. Such guideways can be within the jurisdiction of the voters of a county or counties, or specified area of a county or counties. The legislature may authorize the revenues approved for allocation or expenditure to be pledged or used for the payment of principal and interest on voter approved bonds issued for exclusive mass transit guideways. A maximum of 25 percent of the annual allocations of the fuel tax revenue by a city, county, transit district or State may be used for mass transit guideway purposes. However, if the funds are insufficient to obtain necessary Federal financial participation, the percentage may be increased to whatever is necessary to maximize Federal financial participation. A maximum of 25 percent of annual allocations to cities and counties may be used for principal and interest payments on bonds issued for street construction.	Rev. & Tax. 8353 Rev. & Tax. 2107.4; 9303
Counties.....	2.035 cents (gas), 1.80 cents (diesel), 1.80 cents (LPG/CNG)	Work on county roads.	Apportioned to counties as follows: (a) Each county shall receive \$1,667 monthly for engineering and administration. (b) A sum equal to the total of all reimbursable snow removal costs filed with the State, not to exceed \$5,500,000 in 12 monthly installments. (c) A sum equal to \$500,000 to 31 counties in 12 monthly installments for heavy rainfall and storm damage. (d) 75 percent of funds payable to be apportioned monthly and based on the number of fee-paid and exempt vehicles in county as compared to State. (e) Remaining funds payable are to be apportioned monthly on basis of county maintained road miles times \$60 minus the distribution from (d). (f) The balance to be distributed among the counties based on the number of fee-paid and exempt vehicles in county as compared to the State.	Street & Hwy. 2104
Bicycle Transportation Account.....	1.04 cents (gas) \$600,000 per month	Distributed as follows: Projects that serve the functional needs of commuting bicyclists by separating bicycle traffic from motor-vehicle traffic.	Commencing July 1, 2001.	Street & Hwy. 2106(b)
Cities and Counties.....	Remainder	Work on city streets and county roads.	Each city receives \$400 per month, and each county receives \$800 per month. The balance is distributed as follows: (a) A base sum is computed for each county based on the number of fee-paid and exempt vehicles in county as compared to the State. (b) The county's share of the base sum is computed by applying to the base sum the percentage of the assessed valuation of taxable tangible property outside the incorporated cities of the county to the total assessed valuation of taxable tangible property within the county limits. (c) The balance of the base sum is distributed to cities based on each city's population as compared to the total population of all cities in the county.	Street & Hwy. 2106(a)
Cities.....	1.315 cents (gas) 2.59 cents (LPG/CNG) 1.80 cents (diesel)	Snow removal and work on city streets.	Apportioned as follows: (a) Annual allocation to each city which had snow removal expenses in excess of \$5,000, an amount equal to 1/2 the expenditures above \$5,000.	Street & Hwy. 2107

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<b>CALIFORNIA</b> (continued)				
	9 cents	Distributed as follows:	(b) Balance apportioned on basis of each city's population.	
Counties.....	11.5 percent	Work on county roads.	A sum equal to the net revenue derived from a tax of 11.5 percent of the per gallon tax in excess of 9 cents per gallon under the Motor-Vehicle Fuel Tax Law and the Use Fuel Tax Law is apportioned to each county by applying to the total computed amount to apportion a factor computed as follows: (a) \$1,000,000 in proportion to each county's motor-vehicle fuel tax receipts for the previous fiscal year. (b) \$750,000 based on the number of fee-paid and exempt vehicles in county as compared to State. (c) \$250,000 based on the number of miles of maintained county roads in county as compared to state. (d) Determine the factor for each county which is the higher amount calculated in (a) or the sum of (b) and (c) above divided by the sum of the higher amounts for all counties.	Street & Hwy. 2105
Cities .....	11.5 percent	Work on city streets.	A sum equal to the net revenue derived from a tax of 11.5 percent of the per gallon tax in excess of 9 cents per gallon under the Motor-Vehicle Fuel Tax Law and the Use Fuel Tax Law is apportioned to cities based on each city's population as compared to the total population of all cities in the State.	Street & Hwy. 2105
State Highway Account.....	77 percent	See State Highway Account below.		
	Remainder	Distributed as follows:		
Cities.....	Appropriation Schedule	Engineering and administrative costs on city streets.	Annual apportionment to cities in amounts ranging from \$1,000 to \$20,000 depending upon population bracket specified by law. These funds to be expended exclusively for engineering costs and administration, except any city under 10,000 population may expend the money on construction or right-of-way on its street system.	Street & Hwy. 2107.5
State Parks and Recreation Fund.....	Appropriation	Construction, improvement, maintenance and repair of highways, roads and parking areas in the State Park System.	Appropriation by legislature not to exceed \$3,400,000. For expenditure by Department of Parks and Recreation.	Street & Hwy. 2107.7
State Highway Account.....	Remainder	Distributed as follows:	The State Highway Account also receives net motor-vehicle revenues and a portion of the sales tax on motor fuel. (See Tables MV-106 and S-106).	Street & Hwy. 182
Environmental Enhancement and Mitigation Program Fund.....	\$10,000,000	Environmental enhancement and mitigation projects directly or indirectly related to the environmental impact of modifying existing transportation facilities or for the design or construction, or expansion of new transportation facilities.	Annual allocation until the year 2001. Local, State, and Federal agencies and nonprofit entities may receive grants.	Street & Hwy. 164.56
Seismic Safety Retrofit Account.....	Appropriation	To assess statewide seismic retrofit needs on publicly owned bridges, for research and development of solutions to structural seismic deficiencies, and for remedial projects.		Street & Hwy. 179.1; 179.8
Counties.....	See remarks	To match Federal funds.	Appropriation equal to 50 percent of amount each county received of Regional Surface Transportation Program funds. Appropriation not to exceed \$100,000 per county. excess may be used for any transportation purpose.	Street & Hwy. 182.9

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<b>CALIFORNIA</b> (continued)				
Toll Bridge Seismic Retrofit Account.....	Appropriation	For seismic retrofit or replacement of bridges.	At least \$750,000,000 from the State Highway Account toward the total State contribution of \$875,000,000.	Street & Hwy. 188.5; 188.10
State Highway Account.....	Remainder	Acquisition of rights-of-way for, and the construction, reconstruction, improvement, and maintenance of State highways and streets, freeway service patrols, transfers for mass transportation guideway projects, and administrative costs.	Annually, transfer to the State Highway Account a pro rata amount of \$5,000,000 less the sum available from Federal subventions for grade separation projects in the preceding fiscal year in excess of \$3,000,000. The prorating is based on the ratio that grade separation allocations to cities and counties to the total allocation in the preceding fiscal year. The pro rata amount applicable to counties is deducted from the net revenue derived from 2.035 cents per gallon tax available for allocation to counties. The prorated amount applicable to cities is deducted from the net revenue derived from 1.315 cents per gallon tax available for allocation to cities. State highway monies for construction are to be allocated 40 percent to 45 northern counties and 60 percent to 13 southern counties.	Street & Hwy. 182; 185.5; 188; 191; 2108; 2561.5
<b>COLORADO</b>				
Gasoline: 22 Cents	-	-	-	39-27-102
Diesel: 20.5 Cents	-	-	-	39-27-102
LPG: 20.5 Cents	-	-	-	39-27-102 & 102.5
Gasohol: 22 Cents	-	-	-	39-27-102
Underground Storage Tank Fund....	See remarks		Environmental response surcharge of \$100 per tank truckload of motor fuel shipped into the State.	8-20-206.5
State Treasurer.....	Amount required	Refund of motor-fuel tax.	Refund made by State Treasurer on voucher certified by the Department of Revenue.	39-27-103
Highway-Users Tax Fund.....	Net revenues	Distributed as follows:	This is a common fund receiving motor-fuel, motor-vehicle and motor-carrier revenues. Distribution is made from combined revenues. (See Table MV-106 ) This fund also receives fines and penalties for traffic offenses.	43-4-203
Highway-Users Tax Fund.....	Appropriation	Collection and administration of motor-fuel tax and motor-vehicle fees.	Legislature appropriates from Highway-Users Tax Fund the amounts required for administration of motor-fuel tax laws.	39-27-112(2)(b); 39-27-215(2)
Highway Crossing Protection Fund.....	\$240,000	Highway grade crossing protection.	\$20,000 transferred per month. Under direction of Public Utilities Commission.	43-4-201(3) 43-4-205(2)
Office of Transportation Safety...	Appropriation			43-4-201(3)
Transportation Development Division....	Appropriation			43-4-201(3)
Department of Labor and Employment.....	Appropriation	Oil inspection costs.		43-4-201(3) 8-20-105
Administration.....	Appropriation	Telecommunications support.		43-4-201(3)
Department of Corrections....	Appropriation	Costs of license plate production.		43-4-201(3)
Department of Revenue...	Appropriation	Highway-related programs.		43-4-201(3)

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<b>COLORADO</b> (continued)				
Department of Public Safety....	Appropriation	Highway-related programs.		43-4-201(3)
Department of Personnel.....	Appropriation	Administrative costs.		43-4-201(3)
Department of Local Affairs.....	Appropriation	Provision of disaster emergency services related to the transportation of hazardous materials.		43-4-201(3)
State Patrol.....	Appropriation	State police expense.	Legislature appropriates from Highway-Users Tax Fund the amounts required for operation of State patrol, port of entry administration and other administrative and safety functions.	24-33.5-220
Port of Entry Authority.....	Appropriation	Operation of border inspection stations.		42-8-10
	4 cents (gasoline)			
State Highway Fund.....	60 percent	New construction, safety improvements, maintenance and capacity improvements on highways.		43-4-205(6)(b)(I)
Counties.....	22 percent	New construction, safety improvements, maintenance and capacity improvements on highways.	See below for allocation method.	43-4-205(6)(b)(II)
Cities and Incorporated Towns.....	18 percent	New construction, safety improvements, maintenance and capacity improvements on highways.	See below for allocation method.	43-4-205(6)(b)(III)
	11 cents (gasoline) 13.5 cents (diesel/LPG)	Distributed as follows:		
State Highway Bridge Repair Account.....	16 percent	Bridge repair and replacement.	Expires June 30, 1997. Funds are allocated to State, counties and cities based on needs criteria of Federal Bridge Inventory Program. Program requires a local match of at least 20 percent. By July 1, 1997, the State general assembly was to determine the need for this account and if the fund was to be continued. If not continued, the balance of revenues is to be distributed as part of the remainder immediately below. (See §43-4-205(6)(b))	43-4-205(6)(a)
	Remainder		May include the balance of remaining funds from the State Highway Bridge Repair Account. (See above remarks.)	
State Highway Fund.....	60 percent	New construction, safety improvements, maintenance and capacity improvements on highways.		43-4-205(6)(b)(I)
Counties.....	22 percent	New construction, safety improvements, maintenance and capacity improvements on highways.	See below for allocation method.	43-4-205(6)(b)(II)
Cities and Incorporated Towns.....	18 percent	New construction, safety improvements, maintenance and capacity improvements on highways.	See below for allocation method.	43-4-205(6)(b)(III)
	Remainder	Distributed as follows:		

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<b>COLORADO</b> (continued)				
State Highway Fund.....	65 percent	Administration, equipment purchases, construction, reconstruction, repairs, improvement, planning, supervision, and maintenance.	Includes roads and highways in park recreation areas with allocation to Division of Parks and Recreation. Expenditures through contract with Colorado Department of Transportation.	43-4-205(5)(a); 43-4-206 33-10-111
Counties.....	26 percent	Construction, maintenance and administration of the county highway system. Funds may also be used on State highways.	The first \$69,000,000 is allocated so that each county receives the same allocation that it received for fiscal year 1987-1988. The next \$17,000,000 is distributed by a set formula. All remaining receipts are allocated to counties as follows: 15 percent in proportion to the rural motor-vehicle registrations in each county; 15 percent in proportion to the total motor-vehicle registrations in each county; 60 percent in proportion to the adjusted mileage of open, used and maintained rural roads in each county, exclusive of State highways; and 10 percent in proportion to the square feet of bridge deck for bridges greater than 20 feet in length in each county.	43-4-205(5)(b); 43-4-207
Cities and Incorporated Towns.....	9 percent	Construction, maintenance and administration of the city highway system. Funds may also be used on State highways.	Allocated to cities as follows: 80 percent in proportion to the adjusted urban motor-vehicle registrations in each city and incorporated town, and 20 percent in proportion to the mileage of open, used and maintained streets in each city and incorporated town, excluding the mileage of State highways. The city and county of Denver are considered as a city.	43-4-205(5)(c); 43-4-208
<b>CONNECTICUT</b>				
Gasoline: 25 Cents	-	-	-	12-458
Diesel: 37 Cents	-	-	-	12-458
LPG: None	-	-	-	12-458
Gasohol: 25 Cents	-	-	-	12-458
State Comptroller.....	Amount required	Refunds of motor-fuel tax.		12-459
Tax Department.....	Amount required	Collection, administration and auditing.		
Special Transportation Fund.....	Net revenues	Construction, reconstruction, restoration and rehabilitation of highways and bridges, and related debt service.	Net revenues from motor-fuel and motor-vehicle taxes (see Table MV-106) together with Federal funds, State General Funds and certain bond revenues are deposited in the Special Transportation Fund. Disbursements are made from this fund for debt service of special tax obligation bonds, general obligation bonds and budget appropriations of State Department of Transportation and Department of Motor Vehicles.	13b-61
	FY 1997 Appropriations			
Debt Service.....	\$371,520,000	Special tax and general obligation bonds.		
Department of Transportation.....	\$288,469,061	All operating expenses of Department of Transportation. See below for some included programs.	Includes funds from Federal agencies and nonhighway programs.	
	\$13,200,000	Highways and bridges.		
	\$60,916,177	Rail operations.		
	\$58,451,259	Bus operations.		
	\$2,639,900	Highway planning and research.		

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<b>CONNECTICUT</b> (continued)				
Town-Aid Fund.....	\$20,000,000	Improvement of highways and bridges.	Distributed on the basis of total mileage of improved highways in each town and on the ratio of the population of the town to the population of the State.	13a-175b; 13a-175e
Department of Motor Vehicles.....	\$40,342,377	All operating expenses of Department of Motor Vehicles.		
Department of Public Safety.....	\$40,159,020	All operating expenses of the Highway Patrol function of the Department of Public Safety.		
<b>DELAWARE</b> Gasoline: 23 Cents Diesel: 22 Cents LPG: 22 Cents Gasohol: 23 Cents	- - - -	- - - -	- - - -	30-5110 30-5132 30-5132 30-5110
Transportation Trust Fund,	All	Distributed as follows:	Managed by the Delaware Transportation Authority. Disbursements are subject to legislative appropriation. The fund also receives motor-vehicle fees, and tolls from the Delaware Turnpike. (See Table MV-106)	30-5119
Office of State Treasury.....	Amount required	Refunds of tax.	Transportation Trust Fund reimburses State Treasury for refunds paid.	30-5120; 2-1415
Municipal Street Aid Fund.....	Amount appropriated in the annual Bond and Capital Improvement Act.	Local city street improvements, right-of-way, police equipment, other transportation costs and related debt service.	Allocated to each municipality 40 percent on the basis of population, 60 percent on the basis of the mileage of streets maintained by the municipality.	30-5162; 30-5163
Delaware Transportation Authority.....	Remainder	To finance the costs of roads, highways and other transportation facilities.		30-5119
<b>DISTRICT OF COLUMBIA</b> All Motor Fuel: 20 Cents	-	-	-	47-2301
General Fund, District of Columbia.....	All	Distributed as follows:		47-2301
Highway Trust Fund	100%	Construction and maintenance of bridges, roads, streets and alleys.	Amounts equivalent to receipts from motor fuel taxes, and if necessary, motor vehicle taxes and fees collected by the district of Columbia to pay at a minimum, the cost-sharing requirements established under Title 23, United States Code. In addition, monies may be used to pay for the salaries of District employees working directly on transportation capital projects, over head associated with these projects, indirect costs charges, and other non-participating cost, and local (100%) capital and maintenance projects.	
<b>FLORIDA</b> Gasoline: 15.6 Cents Diesel: 28.8 Cents LPG: 28.8 Cents Gasohol: 15.6 Cents	- - - -	- - - -	2¢ in Constitution Article 12 §9; 1¢ in §206.41(1)(b); 1¢ in §206.41(1)(c); 11.6¢ in §206.41(1)(g) 4¢ in §206.87(1)(a); 1¢ in §206.87(1)(b); 6¢ in §206.87(1)(c); 6.2¢ in §206.87(1)(d); 11.6¢ in §206.87(1)(e) 4¢ in §206.87(1)(a); 1¢ in §206.87(1)(b); 6¢ in §206.87(1)(c); 6.2¢ in §206.87(1)(d); 11.6¢ in §206.87(1)(e) Same as gasoline.	See Remarks See Remarks See Remarks See Remarks



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<b>FLORIDA</b> (continued)	-	-		See Remarks
Ninth-Cent Fuel Tax Trust Fund.....	1 cent (diesel/LPG/CNG). [optional 1 cent tax on gasoline/gasohol].	Establishing, operating and maintaining a transportation system and financing the acquisition, construction, reconstruction, and maintenance of roads and streets. Can be used as local share of State or Federal projects.	The 4 cent fixed component of the motor fuel tax is composed of a 2 cents "Constitutional Fuel Tax", a 1 cent county fuel tax and a 1 cent municipal fuel tax. The variable component "fuel sales tax" of the State motor-fuel tax (11.6 cents) is determined by annually adjusting the base rate of 6.9 cents by the change in the Consumer Price Index (CPI). The minimum amount of the variable tax is 6.9 cents per gallon. The variable component "fuel sales tax" does not apply to "alternative fuels", i.e., LPG and CNG. The diesel and "alternative fuels" rates include mandatory local option taxes of 1 cent (the "ninth-cent tax") and 6 cents. On gasoline and gasohol, counties may also impose the 1 cent ("ninth-cent tax") and a "local option fuel tax" between 1 cent and 11 cents. Diesel and LPG rates shown also include an additional variable tax, the "State Comprehensive Enhanced Transportation system (SCETS) Tax". The SCETS rate was initially computed as two-thirds of the lesser of six cents or the "local option fuel tax" rate imposed by the county (including the "Ninth-Cent Tax"), and subsequently adjusted for annual changes in the CPI. (For 2008: diesel/LPG/CNG rate is 6.2 cents and the gasoline/gasohol rate ranges from 5.3 to 6.4 cents).	336.021
Local Option Fuel Tax Trust Fund.....	6 cents (diesel/LPG/CNG) [optional 1 to 11 cents tax on gasoline/gasohol].	For use by county and municipal governments for transportation purposes.	"Local option fuel tax" on gasoline and gasohol. Diesel/LPG/CNG portion is mandatory. Tax is administered by the Department of Revenue. If all transportation needs are met, counties with a population of 50,000 less on April 1, 1992 may use proceeds of "original" 1 to 6 cents of tax for other capital infrastructure needs.	336.025
	6.2 cents diesel/LPG/CNG [see remarks for gasoline/gasohol]	Distributed as follows:	This is the SCETS tax. Local option tax on gasoline and gasohol. Diesel/LPG/CNG portion is mandatory. Rate varies based on "Ninth Cent Fuel Tax" and local option tax imposed. This is the SCETS tax. Rate varies based initially on the 1 cent "ninth cent fuel tax" and the 1 cent to 11 cents "local option fuel tax" imposed in each county and then annually adjusted. See above.	206.41(1)(f); 206.608; 206.87(1)(d)
Department of Revenue.....	Amount required	Refunds.	Farmers, commercial fisherman, and transit systems are eligible for full refunds. A \$2.00 fee is deducted from each refund claim and deposited to the general fund.	206.41(5)
Agriculture Emergency Eradication Trust Fund.....	0.65 percent	Used by the Department of Agriculture for eradication of the fruit fly and other such emergencies.		206.608(1) 215.20
State Transportation Trust Fund.....	Remainder	State highway construction, maintenance and other transportation purposes.	Revenues must be expended on projects in the transportation districts which generated the revenue. To the maximum extent feasible, revenues should be expended in the county in which they were generated. A minimum of 15 percent of all receipts deposited into the State Transportation Trust Fund must be allocated to public transportation projects.	206.46; 206.608
	2 cents	Distributed as follows:	Identified as "Constitutional Fuel Tax." Also known as the "second gas tax".	206.45; 206.47 Art XII §9(c)(4)
State Board of Administration.....	Amount required	Administrative expenses.	Charged to the accounts of the 67 counties using the above formula.	206.47
	Amount required	Debt service for obligations secured by "Constitutional Fuel Tax."		206.47

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<b>FLORIDA</b> (continued)	Remainder	First, for debt service on bonds issued for acquisition and construction of roads. Second, for acquisition, construction and maintenance of highways and bridges within each county.	After payment of administrative expenses, credited to the accounts of the 67 counties on the basis of 1/4 area, 1/4 population and 1/2 collections within the county.	206.47 Art XII §9(c)(4)
	1 cent	Distributed as follows:	Identified as "county fuel tax."	206.45; 206.60
Department of Revenue.....	Amount required	Refunds, administrative and collection expenses.	Local governments and school districts are eligible for full refunds. A \$2.00 fee is deducted from each refund claim and deposited to the general fund. Refunds are to be used for road construction, reconstruction and maintenance.	206.60
General Revenue Fund.....	7.3 percent	Service charge for general State government expenses, and the review of agency budgets and programs.		206.60; 215.20
Board of County Commissioners.....	Remainder	For maintenance and construction of roads and bridges or other transportation purposes within the county.	Distributed monthly among the 67 counties using the formula: 1/4 area, 1/4 population and 1/2 collections within the county.	206.60; 206.625
	1 cent	Distributed as follows:	Identified as "municipal fuel tax."	206.41; 206.605
Department of Revenue.....	Amount required	Refunds and collection expenses.	Farmers and commercial fisherman are eligible for full refunds. A \$2.00 fee is deducted from each refund claim and deposited to the general fund.	206.605
General Revenue Fund.....	7.3 percent	Service charge for general State government expenses, and the review of agency budgets and programs.		206.605; 215.20
Revenue Sharing Trust Fund for Municipalities.....	Remainder	Distributed along with other monies to cities to be used for transportation purposes.	Distributed monthly on basis of 1/3 population ratio, 1/3 sales tax ratio and 1/3 cities' revenue raising ability ratio.	206.605; 218.245
	Remainder (11.6 cents)	Distributed as follows:	Variable component distribution and identified as "fuel sales tax".	206.41; 206.87
Department of Revenue.....	Amount required	Refunds.	Farmers, commercial fisherman, ground transportation vehicles used in airports, local governments, transit systems and school districts eligible for full refunds. A \$2.00 fee is deducted from each refund claim and deposited to the general fund. Refunds to municipalities and school districts are to be used for road construction, reconstruction and maintenance.	206.41
Department of Agriculture, Agriculture Emergency Eradication Trust Fund.....	0.65 percent	Used by the Department of Agriculture for eradication of the fruit fly and other such emergencies.		
Department of Environmental Protection, Invasive Plant Control Trust Fund.....	\$6,300,000	Aquatic plant management	At least \$1 million allocated each year to eradication of melaleuca.	206.606(1)(a)
Fish and Wildlife Conservation Commission, State Game Trust Fund.....	\$2,500,000	Recreational boating activities, freshwater fisheries management and research.		206.606(1)(b)
Marine Resources Conservation Trust Fund	\$13,400,000	Recreational boating activities, freshwater fisheries management and research.	\$2.5 million in fiscal year 2003-2004; \$5.0 million in fiscal year 2004-2005; \$8.5 million in fiscal year 2005-2006; \$10.9 million in fiscal year 2006-2007; and \$13.4 million in fiscal year 2007-2008 and each fiscal year thereafter	206.606(1)(d)

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<b>FLORIDA</b> (continued)				
State Transportation Trust Fund.....	Remainder	Distributed as follows:	Under the direction of the State Department of Transportation. This fund also receives certain motor-vehicle revenues. (See Table MV-106)	206.606
Right-Of-Way Acquisition and Bridge Construction Trust Fund.....	\$275,000,000	Purchase of right-of-way and construction of bridges.	The annual transfer is 7 percent to a maximum of \$275 million.	206.46(2)
	\$25,000,000	Priority use for completion of Interstate highway system.	This distribution comes out of motor-vehicle registration receipts. Any excess funds may be utilized for transportation purposes consistent with the Department of Transportation's legislatively approved objectives.	320.20
	\$25,000,000	To fund the Florida Seaport Economic and Development Program.	This distribution comes out of motor-vehicle registration receipts.	320.20; 311.07(3)(b)
State Department of Transportation.....	Remainder	Construction, maintenance, and administration of State highways, economic development road projects, and public transportation projects.	A minimum of 15 percent of State Transportation Trust Fund receipts must be allocated to public transit projects. A minimum of 10% of fuel sales tax receipts must be allocated to public transit and capital rail projects.	206.606; 206.46
<b>GEORGIA</b> Motor Fuel: 7.5 Cents Aviation Fuel: 1 Cent	- -	- -	The state imposes a prepaid tax which is collected at the wholesale level.	91A-5003 91A-5003
Revenue Department.....	Amount required	Refund of motor-fuel tax, collection and administration expenses.		
Transportation Trust Fund....	See remarks	Construction, maintenance, and operation of transportation facilities.	There is currently no distribution to this fund. The fund will receive the proceeds of any future increases in the Motor Fuel or Aviation Fuel taxes.	Constitution 2-1406(b)(2)
State General Fund.....	Net revenue	Distributed as follows:	General Fund appropriations for highway purposes for a given fiscal year must equal or exceed motor-fuel tax revenues (less refunds, rebate and collection costs) received during the preceding fiscal year. Sales tax revenue from the "second motor-fuel tax" is counted as part of motor-fuel tax revenues. (See Table S-106)	Constitution 2-1406(b)(1)
Department of Transportation.....	Prior year's net revenue	Construction, maintenance and administration of highways, including matching Federal-aid funds.		95A-302
<b>HAWAII</b> Gasoline: 17 Cents Diesel: 17 Cents LPG: 5.2 Cents Gasohol: 17 Cents	- - - -	- - - -	- - - -	243-4 243-4 243-4 243-4
Department of Taxation.....	Amount required	Refunds of tax on fuel used for agricultural purposes.	Refunds of tax in excess of 1 cent per gallon.	243-4
State Airport Revenue Fund.....	Aviation gasoline tax	For construction, maintenance and operation of airports and air navigation facilities.		248-8
	Remainder	Distributed as follows:		

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<b>HAWAII</b> (continued)				
Small Boat Harbor Special Fund.....	1 percent	Administration of a comprehensive boating program.	The Director of Transportation, prior to July 1, 1973, and every 3 years thereafter, establishes a percentage of total taxes collected under chapter 243 in each fiscal year that are derived from the sale of liquid fuel for use in or used for small boats. The amount so determined is deposited in the Boating Special Fund.	248-8
Department of Land and Natural Resources.....	0.3 percent	Planning, development, land acquisition, construction, restoration, and coordination of "Na Ala Hele", the Statewide Trail Access Program.	Not more than \$250,000 collected.	248-8
	Remainder	Distributed as follows:		
State General Fund.....	5 percent	To defray prorated estimate of central service expense to the State Highway Fund.	Five percent of gross receipts and deposits in State Highway Fund after deducting for debt service needs.	36-28
State Highway Fund.....	Remainder	Construction, maintenance and administration of State highway system, and service on bonds issued to finance highway projects.	This fund also receives revenue from certain motor-vehicle revenues. (See Tables MV-106 and S-10	243-6
<b>IDAHO</b> Gasoline: 25 Cents Diesel: 25 Cents LPG: 18.1 Cents Gasohol: 22.5 Cents	- - - -	- - - -	- - Owners of LPG-powered vehicles may purchase an annual permit in-lieu of excise tax. -	63-2405 63-2416 63-2424 63-2405
State Tax Commission.....	Amount required	Collection and administrative costs.	An amount appropriated to equal the actual cost of collecting, administering and enforcing the Motor-Fuel Tax Act.	63-2412; 63-2418
State Refund Account.....	Amount required	Refunds of tax for nonhighway use; collection and administrative costs.	An amount sufficient to pay current refund claims.	63-2412; 63-2418
State Aeronautics Fund.....	Aviation fuel tax	Promotion of aviation.	4.5 cent tax on jet fuel and 5.5 cent tax on general aviation fuel.	63-2412
Railroad Grade Crossing Protection Account.....	\$250,000	Construction and improvement of railroad grade crossings.		63-2412
Local Bridge Inspection Account.....	\$100,000	Inspection of bridges by local governments.	To match Federal bridge inspection funds.	63-2412
	Remainder	Distributed as follows:		
Waterways Improvement Fund.....	1.28 percent (gasoline/gasohol)	Construction and improvement of boat ramps and moorings; creation and improvement of parking areas for boating purposes; and promotion of safety, search and rescue.	Distributed as follows: 66 percent to Waterways Improvement Account. 33 percent to Park and Recreation Capital Improvement Account. 1 percent to Search and Rescue Account.	63-2412

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<b>IDAHO</b> (continued)				
Off-Road Motor-Vehicle Fund.....	1.28 percent (gasoline/gasohol)	Development of snowmobile trails inside and outside of State park areas.	Distributed as follows: 66 percent to Off-Road Motor Vehicle Account. 33 percent to Park and Recreation Capital Improvement Account. 1 percent to Search and Rescue Account.	63-2412
Parks and Recreation Capital Improvement Fund....	0.44 percent (gasoline/gasohol)	Road improvements to and within State parks.		63-2412
Highway Distribution Account.....	Remainder	Distributed as follows:	This is a common fund receiving net motor-fuel and motor-vehicle revenues. Distribution is made from the combined revenues. (See Table MV-106)	63-2412; 63-2418
Restricted Highway Fund.....	4 cents	Distributed as follows:	Fund receives revenue from all fuel taxes in excess of 21 cents per gallon.	40-701
State Highway Account.....	50 percent	Construction, repair and maintenance of roads, highways, bridges, and railroad crossings.		40-701A
Cities, Counties and Highway Districts.....	50 percent	Construction, repair and maintenance of roads, highways, bridges, and railroad crossings.		40-701A
Cities, Counties and Highway Districts.....	Remainder	Distributed as follows:		40-701
	35.77 percent	Construction and maintenance of road and streets.	\$250,000 distributed to Local Highway Assistance Council. Remainder distributed as follows: 30 percent apportioned to cities in the proportion that the population of each city bears to the total population of all cities in the State receiving motor-fuel tax. 70 percent distributed to the counties on the following basis: 10 percent equal division, 45 percent in proportion to motor-vehicle registration revenue of previous year, and 45 percent in proportion to which the improved road mileage in each county bears to total in State. Where applicable, counties share with highway and good road districts on the above formula basis.	40-701, 40-709
State Highway Account.....	58.83 percent	Construction, reconstruction and maintenance of State highways, including State highways in cities.	Administered by Idaho Transportation Department. 0.5 percent may be used to purchase recycled glass and rubber for road material.	40-701
Law Enforcement Account.....	5.4 percent	Enforcement of State highway and motor-vehicle laws.	Paid to Idaho Department of Law Enforcement.	40-701
<b>ILLINOIS</b> <b>Gasoline: 19 Cents</b> <b>Diesel: 21.5 Cents</b> <b>LPG: 19 Cents</b> <b>Gasohol: 19 Cents</b>	- - - -	- - - -	Not included in rates shown are additional taxes of 0.3 cents per gallon and 0.8 cents per gallon imposed on the receipt of fuel for sale or use with distribution to the Underground Storage Tank Fund  An additional variable tax is imposed on the use of motor fuel including special fuel (diesel) by commercial vehicles. The rate per gallon is computed as the average "selling price" during previous 12 months multiplied by 6.25 percent. Commercial motor carriers are required to purchase motor fuel decals annually.	<b>35:505/2, 2a</b> 35:505/2 35:505/2 35:505/2  35:505/13a(2) 35:505/13a.4
Motor-Fuel Tax Fund.....	All	For expenditures or Distributed as shown below:	As of April 1, 2000, this fund no longer receives a transfer from sales tax.	35:505/8

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<b>ILLINOIS</b> (continued)				
State Construction Account Fund.....	2.5 cents (diesel)	See below.		35:505/8(a)
State Boating Act Fund.....	\$5,040,000	Administering boat registration, boat safety education and enforcement, including construction and improvement of boating facilities.	This fund receives \$420,000 monthly. Expenditures made by the Department of Natural Resources.	35:505/8(b)
Grade Crossing Protection Fund.....	\$27,000,000	That part of cost apportioned by the Illinois Commerce Commission to the State for providing railroad grade crossing protection on county or township roads, or municipal streets.	Fund receives \$2,250,000 monthly. Not less than \$6,000,000 each fiscal year shall be used for construction or reconstruction of rail highway grade separation structures. Beginning with FY 1997 and ending FY 2003, \$1,500,000, and in FY 2004 and each year thereafter \$2,250,000, shall be transferred to the Transportation Regulatory Fund. Remainder of funds are expended by the Department of Transportation under order of the Illinois Commerce Commission.	35:505/8(C)
	Remainder	Distributed as follows:		
Department of Revenue (DOR).....	Amount required	Collection, administration and refunds of motor-fuel tax.		35:505/8(d)(1)
Department of Transportation (DOT).....	Amount required	Costs of supervising use of motor-fuel tax funds apportioned to municipalities, counties and road districts.		35:505/8(d)(2)
Refunds	Amount required	Refund of tax paid for purchase of motor-fuel NOT used upon the highways of this state	Under the terms of the International Fuel Tax Agreement	35:505/8(d)(3)
Vehicle Inspection Fund.....	\$30,000,000	Administration of Vehicle Emissions Inspection Law.	Transfer through FY 2008. Expenses of program, including reimbursement of those State agencies (i.e., Secretary of State, Environmental Protection Agency) which incur expenses in enforcement or administration of program.	35:505/8(d)(4)
Audit Expense Fund....	Amount required	Expenses associated with audits.	Estimated cost of audit transferred from Motor Fuel Tax Fund, Motor Vehicle Theft Prevention Fund, The Road Fund, State Construction Fund, Transportation Regulatory Fund, The Vehicle Inspection Fund, et. al. Any excess funds remaining after audit returned to original fund.	30:105/6z-27
Workers Compensation Revolving Fund	Set by statute or by Executive Order	Payment of Workers' Compensation claims	Estimated cost of claims for employees paid from the Motor Fuel Tax Fund (DOR and DOT) or from the Road Fund (DOT, SOS, DSP)	30 ILCS 105/6z-64
Court of Claims.....	Amount required	Amounts ordered paid by the Court of Claims.	Valid claims ordered to be paid after the fiscal year of original appropriation has expired	35:505/8(d)(5)
Payments to other IFTA jurisdictions.....	Amount required	Amounts certified by the Dept. of Revenue	Payments of motor fuel use taxes due to member jurisdictions under the terms of the International Fuel Tax Agreement.	35:505/8(d)(6)
	Remainder	Distributed as follows:	Amount distributed by formula	35:505/8(e)
	45.6 percent	Distributed as follows:		35:505/8(e)(1)
State Construction Account Fund.....	37 percent	Used exclusively for the construction, reconstruction and maintenance of the State-maintained highway system as appropriated by the General Assembly.	Funds may not be used for administration, operations, contractual employees, nor transferred or allocated or otherwise used. This account also receives certain motor-vehicle revenues. (See Table MV-106)	35:505/8(e)(1)(A)
Road Fund, Department of Transportation.....	63 percent	Distributed as follows:	This fund also receives certain motor-vehicle revenues. (See table MV-106)	35:505/8(e)(1)(B)

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<b>ILLINOIS</b> (continued)				
Secretary of State (SOS).....	Appropriation	Collection of motor vehicle, driver license and related fees.	Appropriation subject to an annual limit established by law. Currently set at \$130,500,000 for FY2009. Scheduled to be reduced to \$30,500,000 for FY2009 and beyond, but subject to annual review by Governor and General Assembly. General Fund and certain motor vehicle registration fees also support SOS	30:105/8.3
State Treasurer .....	Amount required	Debt service on State highway bonds.		30:105/8.3
Department of State Police. (DSP)....	Appropriation	Operational cost of the Division of State Troopers	Appropriation subject to an annual limit established by law. Currently set at \$106,100,000 for FY2009. Appropriations for FY2009 and beyond limited to fiscal year 1994 appropriation level (\$52,733,200) subject to annual review by Governor and General Assembly. General Fund also supports DSP	30:105/8.3;
Department of Healthcare and Family Services	Appropriation	Group Life and Health Insurance premiums for employees paid from Road Fund appropriations (DOT, SOS, DSP)		30:105/8.3
Court of Claims .....	Appropriation	Payment of court awards and ordinary and contingent expenses.	Valid claims ordered to be paid after the fiscal year of original appropriation has expired	30:105/8.3
Professional Services Fund	Amount required	Payment of various administrative services provided by other agencies.		30 ILCS 105/6z-63
Department of Transportation.....	Remainder	Construction, reconstruction, improvement, repair, maintenance, operation, and administration of highways.		30:105/8.3
	54.4 percent	Distributed as follows:	Distributed by Department of Transportation according to statutory formula	
Municipalities.....	49.10 percent	Construction, maintenance, administration and debt service on bonds issued for the municipal street system; Federal-aid highway construction projects; State highway projects in municipalities; official traffic control signals; street lighting systems; storm sewers; pedestrian crossings; parking facilities; feasibility and engineering studies for proposed toll bridges; marking of official bicycle lanes; grade separation and approaches; and operation of local mass transit systems.	Municipalities' share is apportioned to the several municipalities in proportion to population as determined by the last Federal census. Under agreement, the State may withhold part of the municipal share to provide matching funds.	35:505/8(e)(2)(A)
Counties (Over 1,000,000 population).....	16.74 percent	Construction, maintenance and administration of county highways and extensions; construction of State highways; debt service on bonds issued for county highways; grade separations; maintenance and improvement of certain nondedicated subdivision roads; marking of bicycle routes; and the operation of mass transit systems.	Under agreement the States may withhold part of the county share to provide matching funds. Counties of 1,000,000 inhabitants or more may expend motor-fuel tax funds for the expenses of the circuit court and other agencies related to highways, and for construction, maintenance, or leasing of office space.	35:505/8(e)(2)(B)
Counties (Under 1,000,000 population).....	18.27 percent	See authorized purposes for counties over 1,000,000 population.	Funds to counties having less than 1,000,000 population are allocated in proportion to the amount of motor-vehicle registration fees received from such counties during the preceding year.	35:505/8(e)(2)(C)
Road Districts.....	15.89 percent	Construction, maintenance, administration and engineering costs; and debt service on bonds issued for township and district roads; maintenance or improvement of certain nondedicated subdivision roads; operation of local mass transit; district grade separations; and marking of official bicycle lanes.	Allocation for road districts apportioned to each county in the ratio that the mileage of district roads in that county has to total road district mileage in that State. The term "Road District" means any road district including: County unit road districts, park districts, forest preserve districts and conservation districts. The term "Township and District Road" means any road in township or district system including roads maintained in park districts, forest preserve districts and conservation districts.	35:505/8(e)(2)(D)

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<b>INDIANA</b>				
Gasoline: 18 Cents	-	-	-	6-6-1.1-201
Diesel: 16 Cents	-	-	-	6-6-2.5-28
LPG: None	-	-	Owners of LPG-powered vehicles pay an annual fee.	6-6-2.1-203
Gasohol: 18 Cents	-	-	-	6-6-1.1-201
			An additional 11 cents surtax is imposed on motor-carrier fuel consumption. (§6-6-4.1-4.5)	
Fish and Wildlife Fund.....	Taxes on marine use	Protecting and propagating game, fish, and birds in Indiana. Operating expenses of Department of Natural Resources.	Also receives revenues from other sources. This fund is controlled by the Department of Natural Resources.	6-6-1.1-802;
	Motor Carrier Surtax	Distributed as follows:		
State Highway Fund.....	45.5 percent	See authorized distribution below.	Also includes 65 percent of motor-carrier fuel tax trip permits.	6-6-4.1-5
Motor-Vehicle Highway Account.....	45.5 percent	See authorized distribution below.	Also includes 35 percent of motor-carrier fuel tax trip permits and supplemental motor-carrier highway-user fee.	6-6-4.1-5
Motor Carrier Regulation Fund.....	9 percent	Motor-carrier regulation, auditing, and enforcement.	This fund is controlled by the Indiana Department of Revenue - Motor Fuel Tax Division.	6-6-4.1-5
	Motor Fuel Tax and Special Fuel Tax			
State Highway Road Construction and Improvement Fund.....	11.11 percent (gasoline/gasohol)	Major road construction and rehabilitation. Lease payments to Indiana Transportation Finance Authority (ITFA).	11.11 percent is the equivalent of 1/9. The TFA is a quasi-governmental agency that issues debt and funds major road construction projects. Once completed, the Indiana Department of Transportation (INDOT) leases the roads from the ITFA. These lease payments are, in turn, used for debt service.	6-6-1.1-801.5
State Highway Fund	5.56 percent (gasoline/gasohol)	Operation of the Department of Transportation. Construction, reconstruction, operation, maintenance, and control of State highways.	5.56% is the equivalent of 1/18.	
Motor Vehicle Highway Account	5.56 percent (gasoline/gasohol)	Construction, reconstruction, repair, maintenance, oiling, sprinkling, snow removal, weed and tree cutting, cleaning, grade crossings, equipment leases, traffic signs and signals, painting of structures, and law enforcement purposes.	5.56% is the equivalent of 1/18.	
Special Distribution Account.....	\$50,000,000	Distributed for road repairs as follows:	\$25,000,000 paid from motor-fuel tax (gasoline/gasohol) and \$25,000,000 paid from special fuels tax (LPG permits and diesel).	6-6-1.1-801.5; 6-6-2.5-68
Local Road and Street Account.....	30 percent	See description below.	(See State code §6-6-1.1-801.5; §6-6-2.5-68)	See remarks.
Cities and Towns.....	9.57 percent	See description below.	Equivalent of 15/47 of 30 percent. (See State code §6-6-1.1-801.5; §6-6-2.5-68; §8-14-1-3)	See remarks.
Counties.....	20.43 percent	See description below.	Equivalent of 32/47 of 30 percent. (See State code §6-6-1.1-801.5; §6-6-2.5-68; §8-14-1-3)	See remarks.
State Highway Fund.....	40 percent	See description below.	(See State code §6-6-1.1-801.5; §6-6-2.5-68)	See remarks.
	Remainder			
Highway Road and Street Fund.....	25 percent	Distributed as follows:	(See State code §6-6-1.1-802; §6-6-2.5-68)	See remarks.



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<b>INDIANA</b> (continued)				
Primary Highway System Special Account, State Highway Fund.....	55 percent	Engineering, land acquisition, construction, resurfacing, restoration, and rehabilitation of highway facilities.		8-14-2-3
Local Road and Street Account.....	45 percent	Engineering, land acquisition, construction, resurfacing, restoration, and rehabilitation of highway facilities. The payment of principal and interest on bonds sold primarily to finance road, street, or thoroughfare projects, or any local costs required to undertake recreational or reservoir road projects under IC 8-14-2-5 as amended. Some surplus funds may be used for local general purpose.	Allocated to each county on the basis of each county's passenger car registrations to total passenger car registrations in the State. The suballocation between the county and cities within the county is as follows: (1) In counties having a population of 50,000 or more, 60 percent of the funds shall be distributed on the basis of population and 40 percent on the basis of the ratio of city and town street mileage to county road mileage, (2) In counties having a population of less than 50,000, using the same factors above, the percentages are 20 percent and 80 percent respectively.	8-14-2-4
Motor-Vehicle Highway Account	75 percent	Distributed as follows:	This is a common fund receiving motor-fuel and motor-vehicle revenues; expenditures are made from the combined revenues. (See Table MV-106)	6-6-1.1-802; 6-6-2.5-68
State Department of Revenue.....	Amount required	Collection, administration and refunds of motor-fuel taxes.		6-6-1.1-803
Bureau of Motor Vehicles.....	Appropriation	Operating expenses.		9-2-1-1
Office of Traffic Safety.....	Appropriation	Education and improvement of public safety and traffic management.		8-14-1-3
Division of School Traffic Safety Education.....	Appropriation	Safety education program in schools.		8-14-1-3
State Police.....	Appropriation	Policing the highways of the State.	Represents one-half of State police appropriation.	8-14-1-3
	Remainder			
Cities and Towns.....	15 percent	Construction, reconstruction, repair, maintenance, oiling, sprinkling, snow removal, weed and tree cutting, cleaning, grade crossings, equipment leases, traffic signs and signals, painting of structures, and law enforcement purposes.	Allocated to cities and towns on the basis that the population of each city and town bears to the population of all cities and towns at the last preceding U.S. Census. A maximum of 15 percent may be spent for law enforcement in cities with population under 5,000; 10 percent for larger cities.	8-14-1-3
Counties.....	32 percent	Construction, reconstruction and maintenance. Programs of county research and extension to be conducted by Purdue University, and financed by 0.125 percent of the counties' share of the Motor-Vehicle Highway Account.	Distributed as follows: 5 percent equally among the counties, 65 percent based on miles of county roads, and 30 percent on basis of motor-vehicle registration vs. total State registration.	8-14-1-3
State Highway Fund.....	53 percent	Operation of the Department of Transportation. Construction, reconstruction, operation, maintenance, and control of State highways.	If the remainder is less than \$22,650,000, then the cities' portion for the following year is reduced by 13 percent of such difference and the counties' portion for the following year is reduced by 54 percent of such difference.	8-14-1-3
<b>IOWA</b>				
Gasoline: 20.7 Cents	-	-	-	452A.3
Diesel: 22.5 Cents	-	-	-	
LPG: 20 Cents	-	-	-	
Gasohol: 19 Cents	-	-	-	
Aviation Gas: 8 cents	-	-	-	
Jet Fuel: 3 cents	-	-	-	
Fuel tax refunds	Amount required	Payment of refunds authorized by Dept. of Revenue and Finance and Department of Transportation		452A.77

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<b>IOWA</b> (continued)				
Department of Revenue and Finance.....	Amount required	For administration and enforcement of motor fuel tax program	\$1,291,841 appropriated for FY 2008	452A.77
State Aviation Fund	Amount collected on aviation gas and jet fuel	For upgrading airport facilities.	Less the cost of administering the fund	452A.82, as amended
Marine Fuel Tax Fund	Amount attributed to motor fuel used in watercraft	For appropriation by the General Assembly to the Dept. of Natural Resources for use in its recreational boating program	0.9 of 1 percent of total motor fuel tax collections less 3 percent of the calculated amount (for administrative costs) and less refunds made to commercial fishers	452A.84, as amended
Road Use Tax Fund.....	Net revenue	Construction, maintenance, and supervision of public roadways	This is a common fund receiving collections from motor-fuel taxes, motor-vehicle registration and related fees, motor vehicle use (sales) taxes, driver license fees, and excise taxes on auto rentals. After certain "off-the-top" appropriations, the Road Use Tax Fund is allocated 47.5 percent to the Primary Road Fund, 32.5 percent to counties, and 20% to cities.	452A.79
<b>KANSAS</b> <b>Gasoline: 24 Cents</b> <b>Diesel: 26 Cents</b> <b>LPG: 23 Cents</b> <b>Gasohol: 24 Cents</b> (blends other than E85) <b>E85: 17 Cents</b>	- - - -	- - - -	Gasoline: On and after July 1, 2003 until July 1, 2020: 24 Cents. Diesel: On and after July 1, 2003 until July 1, 2020: 26 Cents. LPG: On and after July 1, 2003 until July 1, 2020: 23 Cents. Gasohol: On and after July 1, 2003 until July 1, 2020: 24 Cents, (all blends except for E85). E85: On and after January 1, 2007: 17 Cents.	79-34,141 79-34,141 79-34,141 79-34,141
Motor-Vehicle Fuel Tax Refund Fund.....	Amount required  Remainder	Refunds of tax on motor fuel used for nonhighway purpose.  Distributed as follows:	Most special fuel and LPG refunds are taken from daily receipts. Fund balance is maintained at \$1,000,000.	79-3461
State Highway Fund.....	66.37 percent	For construction and maintenance of the State highway system and administration of Department of Transportation and highway patrol.	This is a common fund receiving collections from motor-fuel taxes, motor-vehicle fees and other revenues. Percentage distribution shown are receipts from motor-fuel revenues. (See Tables MV-106 and S-106).	79-34,142; 68-2328(b)
Special City and County Highway Fund.....	33.63 percent	To counties and cities for road and street construction and maintenance. Distributed as follows:	Also receives allocation from Motor-Carrier Property Tax Fund. (See Table S-106)	79-34,142
County Equalization and Adjustment Fund.....	\$625,000   Remainder	See remarks.   Distributed as follows:	Distributions are to assure that the amounts received by counties from the Special City and County Highway Fund (SCCHF) are not less than previously received from SCCHF in FY 1999. Balance remaining after such "equalization" payments, if any, is distributed to counties, cities, and townships to same extent they share in counties' portion of SCCHF, with initial payment to counties being made on the basis of motor vehicle registration fees (50 percent) and average daily vehicle miles traveled in the county (50 percent).	79-3425c
Counties.....	57 percent	County highway purposes.	\$5,000 annually to each county; the balance is distributed 44.06 percent on the basis of registration fees, 44.06 percent on the basis of average daily vehicle miles traveled exclusive of the interstate system, and 11.88 percent on the basis of total road miles in the county. Certain counties must share with their cities or townships. Not less than 25 percent of funds credited to road and bridge funds shall be expended on mail and school bus routes.	79-3425c
Cities.....	43 percent	Funds to be used for streets and highways, except that a maximum of 10 percent can be used for construction, repair and maintenance of foot paths and bicycle trails within any city.	Apportioned on proportion of city population.	79-3425c

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<b>KENTUCKY</b>				
Gasoline: 19.6	-	-	Variable tax computed at 9 percent of average wholesale price of gasoline. Tax rates change quarterly and are the same for each type of motor fuel. Minimum tax is 12.1 cents per gallon. A supplemental Highway User Motor Fuel Tax is also levied and its rate is set at 1/2 of the increase in the average wholesale price of gasoline from the quarter beginning October 1, 1985 and each subsequent quarter beginning with July 1, 1986. This upward adjustment in the tax is limited to 5 cents per gallon on gasoline, LPG, and gasohol and to 2 cents per gallon on special fuel. The gasoline, gasohol, and special fuel rates shown include a 1.4 cent Petroleum Environmental Assurance Fee. In addition, heavy equipment motor carriers (three or more axles) pay a surtax of 2 percent per gallon on gasoline (3.3cents) and 4.7 percent per gallon on diesel (7.6 cents). Total rate set at 17.2 cents per gallon.	138.220; 224.60-145
Special Fuels: 16.6	-	-		138.220; 224.60-145
LP: 19.6	-	-		138.220
Gasohol: 19.6	-	-		138.220; 234.320
State Treasurer.....	Amount required	Refunds for aviation, agriculture watercraft, city and suburban buses, nonprofit buses, taxicabs and senior citizen transportation.		138.341; 138.344; 138.445,138.446
Petroleum Storage Tank Environmental Assurance Fund.....	1.4 cents per gallon	To assist petroleum tank owners in complying with Federal regulations on financial responsibility and in cleaning up contamination.	Rate is set quarterly, and may not exceed 1.4 cents per gallon.	224.60-145
State Road Fund.....	Remainder	Distributed as follows:	All receipts are initially committed to the State Road Fund in the Transportation Cabinet. Transfers to other agencies are listed below. The amount of revenue from motor fuel used in operation on each toll road is computed and would be paid to the Turnpike Authority if the Transportation Cabinet does not renew the lease on a particular toll road. Expenditures are made from motor-fuel and motor-vehicle user revenues. (See Table MV-106)	47.010
Finance and Administration Cabinet.....	Amount required	Principal, interest and penalties on general obligation on motor fuel tax bonds.		177.595
Transportation Cabinet.....	1.0 cents per gallon 2.1 cents per gallon	KRS 138-220(3) excludes these amounts from the calculations in KRS 177.320(1) and (2) and 177.365.	Effective July 1, 2005, one cent (\$0.01), and effective date July 1, 2006, two and one-tenth cents (\$0.021) 138.221 (1)	
Transportation Cabinet.....	22.2 percent	Construction, reconstruction and maintenance of rural and secondary roads. (State and non-State maintained)	Allocated pro rata to be spent in each county on the basis of the same formula described below for county transfers. Up to 6 percent may be deducted for administrative costs, and up to 6 percent may be placed in a Special Emergency Account. (\$177.360)	177.320
Counties.....	18.3 percent	Construction, reconstruction and maintenance of county roads and bridges. (non-State maintained)	Distribution is based on the following formula: 1/5 equally, 1/5 rural population, 1/5 rural mileage and 2/5 rural area. (\$177.360)	177.320
City and Unincorporated Urban Places.....	7.7 percent	Construction, reconstruction and maintenance of urban roads and city streets. (non-State maintained)	Distribution is based on ratio of population of individual places to total population of such places.	177.365
Kentucky Transportation Center.....	0.1 percent	Operation and management of the Transportation Center's technical assistance and research programs.	Limited to a maximum amount of \$190,000 in any fiscal year.	177.320
Transportation Cabinet.....	Remainder	Construction, reconstruction, maintenance and administration of State highways, and expenses of enforcing State traffic and motor-vehicle laws.	The Cabinet pays lease rentals to the Kentucky Turnpike Authority which are used to pay principal and interest on the Toll Road Revenue Bonds and Economic Development Bonds.	47.010
Road Fund Surplus Account.....	See remarks	Appropriated by General Assembly.	Contains all surplus tax revenues accruing to road fund, lapsed road funds, receipts from sale of surplus property purchased from road funds, road fund allocations saved by governmental reorganization and interest earned on surplus account.	48.140

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<b>LOUISIANA</b>				
Gasoline: 20 Cents	-	-	16¢ in §47:711; 4¢ in §47:820.1	See remarks
Diesel: 20 Cents	-	-	16¢ in §47:802; 4¢ in §47:820.1	See remarks
LPG: 16 Cents	-	-	12¢ in §47:802.3; 4¢ in §47:820.1	See remarks
Gasohol: 20 Cents	-	-	16¢ in §47:711; 4¢ in §47:820.1	See remarks
State Treasurer.....	Amount required	Refunds of tax.		Constitution Article 7 § 9
Transportation Trust Fund...	16 cents	Distributed as follows:	After debt service requirements, funds are dedicated or appropriated for: construction and maintenance of roads and bridges of the State and Federal highway systems, statewide flood control program, ports, airports, mass transit, state police (for traffic services), and the Parish Transportation Fund.	Constitution Article 7 § 27
Transportation Infrastructure Model For Economic Development Account.....	4 cents	Highway and bridge construction projects that have been legislatively approved.		47:820.2
General Highway Fund.....	5 cents (gasoline)	Construction and maintenance of State highways and bridges.		47:727
Parish One Cent Gasoline Fund.....	1 cent (gasoline)	Parish road and street construction and maintenance, and assistance for public transit in New Orleans. Also for debt service of road bonds.	Distributed on basis of motor-fuel sales.	47:727
	1 cent (gasoline)	Distributed as follows:		
Bond Security and Redemption Fund.....	Amount required	Highway bond debt service.		47:727
General Highway Fund.....	Remainder	Construction and maintenance of State highways and bridges.		47:727
	1 cent (gasoline)	Distributed as follows:		
Long Range Highway Fund..	50 percent	Construction and maintenance of highways and bridges.		47:727
Lake Charles Harbor and Terminal District.....	5 percent	Debt service on outstanding bonds and operational expenses.		47:727
	45 percent	Distributed as follows:		
Port of New Orleans.....	Amount required	Debt service on outstanding bonds.		47:727
Port of New Orleans.....	Allocated	Up to \$500,000 of any balance after debt service requirements have been met.		47:727
	Remainder	Distributed as follows:		
State Police Retirement Fund.....	30 percent			47:727

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<b>LOUISIANA</b> (continued)				
General Highway Interest and Bond Redemption Fund.....	70 percent			47:727
Bond Security and Redemption Fund.....	8 cents (gasoline), 16 cents (diesel) 12 cents (LPG)	Amount required for highway bond debt service. Remaining funds used for the following purposes:	State Bond Commission may issue revenue bonds pledged up to 4 cents of motor-fuel tax.	47:727; 47:802
Highway Priority Program.....	Appropriation	Identified high priority highway projects.		47:727; 47:802
Parish Transportation Fund..	Appropriation	Parish highway construction and maintenance, and public transit assistance.	Not less than revenue from 1 cent tax on gasoline and special fuel. Distribution on a population basis among parishes. This fund also includes funds from the Louisiana Department of Transportation and Development, an annual appropriation of \$20,000 for each Parish Road Fund, and \$1,920,000 (split \$30,000 to each parish) for roads and drainage.	47:727; 47:802
Statewide Flood Control Program.....	Appropriation	Flood control projects.	Projects selected by committee and adopted by State legislature.	47:727
Parish Bridge Replacement Program.....	Appropriation	Repair of parish bridges.		47:727
Secretary's Emergency Fund.....	Appropriation	Louisiana Department of Transportation and Development identified emergency and priority highway projects.	Appropriation is not to exceed \$6,000,000.	47:727
<b>MAINE</b> Gasoline: 27.6 Cents Diesel: 28.8 Cents Jet Fuel: 3.4 Cents Propane: 20.1 Cents Methanol: 15.7 Cents Ethanol: 19.6 Cents CNG: 23.9 Cents	- - - - - - -	- - - - - - -	- - - - - - -	36-2903 36-3203 36-2903 36-3203 36-3203 36-3203 36-3203
General Highway Fund, State Department of Transportation.....	All	Distributed as follows:	The General Highway Fund receives entire motor-fuel tax and motor-vehicle revenue (See Table MV-106) except aviation fuels which are deposited in the State Transit, Aviation and Rail Transportation Fund. Also, motor-fuel tax refunds are made for nonhighway use and for shrinkage allowance. Allocations are made from combined revenues by the legislature.	23-1651; 12136-2912 36-2906; 36-3203
Department of Marine Resources and Boating Facilities Fund.....	1.4437 percent of all gas tax revenues less that derived from aviation	Refunds and improvement of commercial fishing and recreational boating facilities.	Net funds distributed 24.6 percent to Department of Marine Resources and 75.4 percent to Boating Facilities Fund.	36-2903-D
Inland Fisheries and Wildlife; Dep't of Conservation's Snowmobile Trail Fund.....	0.9045 percent of all gas tax revenues less that derived from aviation	Improvement of recreational snowmobiling, enforcement of snowmobile laws, etc.	Fund is distributed 14.93 percent to Inland Fish and Game, and 85.07 percent to Snowmobile Trail Fund administered by Dep't of Conservation, Bureau of Parks and Lands	36-2903-D

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<b>MAINE</b> (continued)				
ATV Program of Inland Fisheries and Wildlife; ATV Recreational Management Fund of Dep't of Conservation	0.1525 percent of all gas tax revenues less than derived from aviation	Improvement of recreational opportunities for ATVs, enforcement of ATV laws, etc.	Fund distributed equally between the two Departments	36-2903-D
Other Agencies .....	Appropriation	Administrative expenses related to collection and refund of motor fuel and special fuel taxes, accounting, auditing, purchasing, and legal services rendered to the State Department of Transportation; all of the preceding as allocated by the legislature.	Includes the Department of Administration, Bureau of Public Improvements, Department of Finance and State Claims Board.	
Secretary of State,				
Motor-Vehicle Division.....	Appropriation	Administration, including collection and refund of motor-vehicle fees.		
State Police.....	Appropriation	Support of State highway police.	-	
Urban-Rural Initiative Program.....	See remarks	Assistance to local governments for maintenance of local roads and streets and state and state-aid highways in urban areas.	Apportionment to local communities is based on the average mileage of roads maintained in the summer and in the winter by the municipality. The current distribution is \$600/mile for rural state-aid minor collectors and rural local roads, \$300 / mile for seasonal roads, \$2,500/mile for 2 lane state and state-aid roads with \$1250/lane for each lane > 2.	23-1803-B
State Transit, Aviation and Rail Transportation Fund	\$100,000 per year	Transit, aviation and rail	Administered by State Department of Transportation	36-2903-E
Department of Transportation.....	Appropriation	Debt service on State highway and bridge obligations, State highway construction, maintenance, and administration of the State Department of Transportation as appropriated by the legislature.		
<b>MARYLAND</b>				
Gasoline: 23.5 Cents	-	-	-	TG 9-305
Diesel: 24.25 Cents	-	-	-	TG 9-305
LPG: 23.5 Cents	-	-	-	TG 9-305
Gasohol: 23.5 Cents	-	-	-	TG 9-305
MATT Regulatory Division	Amount required	Collection, administration and refunds of tax.		TG 2-1101; TG 2-1102
Transportation Trust Fund.....	Net revenues	Distributed as follows:		
Gasoline and Motor-Vehicle Revenue Account.....	5 cents (gasoline/LPG) 5.75 cents (diesel)  18.5 cents	See authorized distribution below:  Distributed as follows:	All motor fuel taxes in excess of 18.5 cents are distributed to this account.	TG 2-1103

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<b>MARYLAND</b> (continued)				
Waterways Improvement Fund.....	0.3 percent	Improvement of waterways and facilities.		TG 2-1104
Fisheries Research and Development Fund.....	0.3 percent	Improvement of fisheries research and development.		TG 2-1104
General Fund.....	2.3 percent	Chesapeake Bay programs.		TG 2-1104
Gasoline and Motor-Vehicle Revenue Account.....	Remainder	Distributed as follows:	Also receives a portion of the corporation income tax and certain motor-vehicle revenue. (See Tables MV-106 and S-106.) Allocation made from combined revenues.	TG 2-1104; TR 8-402
Baltimore City.....	Greater of 11.5 percent or \$157.5 million	Debt service on City Transportation Bonds. Construction, reconstruction, and maintenance of highways of the city, and maintenance and construction of other transportation-related facilities; support of Police Department for traffic control.		TR 8-403
Counties and Municipalities (other than Baltimore).....	Remainder of 30 percent local share after Baltimore City distribution	Debt service on County Transportation Bonds. Remainder for debt service of county road bonds, for construction and maintenance of local roads, and for the maintenance and construction of other transportation-related facilities.	Each county's share determined as follows: 1/2 based on each county's total mileage; 1/2 based on each county's total motor-vehicle registration. Each county must in turn share its portion with the municipalities in the county as follows: 1/2 based on county mileage within the municipalities and 1/2 based on county's total motor vehicles registered in municipalities. State Highway Administration retains the funds, and constructs and maintains county roads in one county.	TR 8-403
Department of Transportation.....	70 percent	After debt service requirements, remainder is used for the payment of the State's share of cost for highways, ports, airports, and transit facilities or any combination thereof.	Also receives certain motor-vehicle revenue. (See Table MV-106.)	TR 3-215
<b>MASSACHUSETTS</b>				
<b>Gasoline: 21 Cents</b>	-	-	Variable tax computed as 19.10 percent of distributor's selling price. Variable tax rate set quarterly at 19.10 percent of wholesale price of each gallon sold. Minimum rate set at 21 cents (except for LPG).	64A-3A
<b>Diesel: 21 Cents</b>	-	-		64A-3A; 64E-4
<b>LPG: 25 Cents</b>	-	-		64A-3A; 64E-4
<b>Gasohol: 21 Cents</b>	-	-	-	64A-3A
	special fuel revenues		Includes diesel and LPG.	
Cities and Towns, (Highway Fund).....	11.76 percent	See below.		64E-13
Highway Fund.....	Remainder	See below.		64E-13
	gasoline revenues	Distributed as follows:		
General Fund.....	16.25 percent	Mass transportation purposes.	Amount earmarked for Contract Assistance for public (mass) transportation purposes.	64A-13
Cities and Towns, (Highway Fund).....	15 percent	For reimbursing cities and towns for costs incurred in constructing, maintaining and policing city or town streets.		64A-13; 64E-13

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<b>MASSACHUSETTS</b> (continued)	68.75 percent	Distributed as follows:		
Infrastructure Fund.....	32.67 percent	Debt service, capital projects, and capital assistance funds for regional transit authorities.		29-20
Highway Fund.....	Remainder	Distributed as follows:	This is a common fund receiving motor-fuel and motor-vehicle tax revenues. (See Table MV-106) Appropriations are made from combined revenues.	64A-13
	FY 2007 Appropriations			
Debt Service.....	\$647,755,771	Principal and interest on State highway debt.		
Department of Revenue.....	\$5,992,303	Collection and administration of motor-fuel tax.		
State Police.....	\$213,314,601	State police and law enforcement; motor-carrier safety assistance.		
Registry of Motor Vehicles.....	\$50,915,478	Collection and administration of motor-vehicle fees. Operation of the Safe Driver Insurance Plan.		
Executive Office of Transportation	\$15,424,693	Administration and planning of State Department of Transportation. Assistance to Regional Transportation Agencies.		
Massachusetts Highway Department.....	\$44,182,149	Maintenance and administration of State highways and bridges.	Bond proceeds provide construction funding and Federal-aid matching.	
Office of the Treasurer and Receiver General.....	\$1,098,510	Administration and the payment of bank fees.		
Executive Office of Public Safety and Homeland Security	\$1,953,342	Administration		
Criminal History Systems Board.....	\$1,761,274	Operations		
Inland Fisheries and Game Fund.....	0.15 percent (gasoline)	Operation and Administration of Division of Fisheries & Game		64A-13
<b>MICHIGAN</b>				
Gasoline: 19 Cents	-	-	Rate may be adjusted by Commissioner of Revenue.	207.102
Diesel: 15 Cents	-	-	-	207.102
LPG: 15 Cents	-	-	-	207.152
Gasohol: 19 Cents	-	-	-	207.102
Michigan Transportation Fund.....	All	Distributed as follows:	Includes motor-fuel tax revenue, motor-vehicle and motor-carrier taxes. (See Table MV-106.)	247.660
Department of Treasury.....	Appropriation	Collection, administration and refunds of motor-fuel tax.		207.118b



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<b>MICHIGAN</b> (continued)				
Department of State.....	Appropriation	Collection and administration of motor-vehicle taxes.		247.660
Miscellaneous Administration Grants.....	Appropriation	Cost of administration.		247.660
State Aeronautics Fund.....	Tax on aviation fuel	Development of aviation; improvement of aviation facilities.		259.34
Recreation Improvement Funds.....	2 percent (gasoline)	Development of harbors and channels; regulation and control of boating; snowmobile trails and recreation projects.	Minimum of 80 percent paid to waterways fund; 14 percent to Recreation Snowmobile Trail Improvement Fund, remainder to recreational projects. Not less than 25 percent of off-road vehicle projects will be for repairing damages resulting from the use of off-road vehicles.	324.71106 324.71108
	Remainder	Distributed as follows:		
Rail Grade Crossing.....	\$3,000,000	Improvement, installation, and retirement of new or existing safety devices at rail grade crossings.	Not more than \$3,000,000 is appropriated annually.	247.660
Critical Bridge Fund.....	\$3,000,000	Debt service on State Transportation Commission bonds.	Not less than \$3,000,000 is appropriated annually.	247.660
Critical Bridge Fund.....	\$5,250,000	Improve or reconstruct existing bridges or for construction of bridges to replace existing bridges in whole or in part.	Beginning October 1, 2004 and continuing through September 30, 2005, 3/4 of the revenue from 1 cent of the tax levied under section 8(1)(a) of the motor fuel tax act, 2000 PA 403, MCL 207.1008, shall be appropriated to the state trunk line fund for the repair of state bridges under section 11	247.660
Transportation Economic Development Fund.....		Road projects relating to the following categories. (a) Industries: agriculture, food processing, tourism, forestry, high technology research, manufacturing, or office centers. (b) Addition of county roads, city or village streets to the State trunk line system. (c) Reduction of congestion on county primary and city major streets within urban counties. (d) Development within rural counties on county rural primary roads; major streets within villages and cities with a population of less than 5,000.	Receives additional revenues from an increase in driver's license fees.	247.660
Local Program Fund.....	\$33,000,000	See purposes and distributions below.	Not less than \$20,000,000 is appropriated annually.	247.660
Comprehensive Transportation Fund.....	10 percent	For public transportation in order of priority as follows: (a) For payment of principal and interest on notes or bonds issued for comprehensive transportation. (b) Costs of administration of the Comprehensive Transportation Fund. (c) The balance for formula operating assistance, new small bus and specialized services, intercity passenger and freight transportation, and specific line item appropriations.	Fund distributed as follows: 70 percent for formula operating assistance - per formula percentage of eligible operating expenses less Federal operating grant. 20 percent for public transportation purposes. 10 percent for intercity passenger and intercity freight transportation purposes. For the fiscal year beginning October 1, 2003 only, the apportionment of 10% of Michigan transportation fund money to the comprehensive transportation fund as provided in subsection (1)(f) shall be reduced by \$10,000,000 and transferred to the state trunkline fund.	247.660
	Remainder	Distributed as follows:	Not less than 1 percent for non-motorized transportation facilities.	
Local Program Fund.....	60.9 percent	See purposes and distributions below.	The 60.9 percent is comprised of distributions of 39.1 percent to county road commissions, and 21.8 percent to cities and villages. (This is equivalent to the 64.2 percent and 35.8 percent distributions shown below from the Local Program Fund.)	247.660

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TABLE MF-106  
STATUS AS OF JANUARY 1, 2008

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
<b>MICHIGAN</b> (continued)				
State Trunkline Fund.....	Remainder	For purposes in order of priority as follows: For debt service of highway dedicated tax bonds. For the total operating expenses of the State Trunkline Fund for each fiscal year as appropriated by the legislature. For the maintenance of the State Trunkline System. For the opening, widening, improving, construction and reconstruction of State trunkline highways and bridges.	After deducting expenditures for debt service, amounts expended: to match Interstate Federal funding, for construction of transportation facilities to a manufacturing or industrial facility, for capital outlay for buildings and facilities, and for operating expenses of the department except for those of the Bureau of Highways, 90 percent of the State Trunkline Fund allocation shall be spent on maintenance (as defined by law) of highways, roads, streets and bridges. See Act 51, Sect. 11 (2) and (6).	247.660
Local Program Fund.....	From above distributions	Distributed as follows:		247.661e
County Road Commission....	64.2 percent	Distributed as follows:		247.661e
	Allocation	Engineering on county highways.	Up to \$10,000 per annum for the sum paid to a registered professional engineer.	247.662
	Allocation	Snow removal and purchase of equipment used therefore.	1 percent of prior calendar year county share of Michigan Transportation Fund divided on basis of average percentage distribution from 1973 to 1986, when the allocation was divided among counties which had in excess of 80 inches of measured snowfall during the prior fiscal year.	247.662
	10 percent	Debt service on bonds or notes issued under Act 205, P.S. 1941; Act 143, P.A. 1943; Act 51, P.A. 1951. Maintenance, improvement construction, reconstruction, acquisition and extension of the county road system, roadside parks and motor parkways appurtenant thereto.	Distributed on the basis of the county road mileage contained within the urban area boundaries.	247.662
	4 percent	Maintenance, improvement, construction, reconstruction, acquisition and extension of county local road systems.	Distributed on County Local Road System basis. (See below)	247.662
	Remainder	Distributed as follows:		247.662
County Primary Road System.....	75 percent	Debt service on bonds or notes issued under Act 205, P.S. 1941; Act 143, P.A. 1943; Act 51, P.A. 1951. Maintenance, improvement, construction, reconstruction, acquisition and extension of the county primary road system, roadside parks and motor parkways appurtenant thereto.	Divided among 83 counties as follows: 75 percent on basis of registration fees collected within each county; 10 percent on basis of mileage of county; 15 percent divided equally among the counties. 30 percent of funds transferable between systems, 15 percent by resolution and additional 15 percent with approval of the State Transportation Commission. Not less than 20 percent to be used on County Primary Road System. Surplus funds may be used for development, construction or repair of an off-street parking facility. Not more than 5 percent may be used for roadside parks and motor parkways.	247.662
County Local Road System..	25 percent	Debt service on bonds or notes issued under: Act 143, 1943; Act 51, 1951, as amended. Maintenance, improvement, construction, acquisition and extensions of county local road system and roadside parks and motor parkways appurtenant thereto.	Divided among the 83 counties as follows: 65 percent on basis of mileage on county local road system; 35 percent on basis of the total population outside of incorporated municipalities. 30 percent of funds are transferable between systems, 15 percent by resolution and an additional 15 percent with approval of the State Transportation Commission. Not less than 20 percent to be used on County Urban System. Surplus funds may be used for development, construction or repair of an off-street parking facility. Not more than 5 percent may be used for roadside parks and motor parkways. Michigan Transportation Funds for local roads construction not to exceed 50 percent of the construction costs. Michigan Transportation Funds for local bridge construction not to exceed 75 percent of the construction costs. After payment of principal and interest on bonds, administrative costs of the county road commission, amounts expended for capital outlay projects for equipment and buildings, at least 90 percent of the State revenue returned annually to the county road commission from the Michigan Transportation Fund shall be expended annually by the county road commission for the maintenance of highways, roads, streets, and bridges. Maintenance is defined in Sect. 12(18) of Public Act No. 51.	247.662

## PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-FUEL TAX RECEIPTS

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NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
<b>MICHIGAN</b> (continued)				
Incorporated Cities and Villages.....	35.8 percent	Distributed as follows:		247.661e
	Allocation	Winter maintenance of streets and highways. The remainder for maintenance, improvement, construction, reconstruction, acquisition and extension of the major street system, and roadside parks and parkways.	An allocation of 0.05 percent of prior calendar year local unit share of Michigan Transportation Fund is divided among local units attaining 80 inches or more of snowfall.	247.663
	Remainder	Distributed as follows:	Not more than 10 percent per annum for administrative expenses. Permissive transfers: 40 percent of funds transferable from major to local, 25 percent by resolution, additional 15 percent with approval of State Transportation Commission. Permissive transfers from major to local based on locally raised revenues used on major streets or State trunkline. Any portion of Michigan Transportation Fund may be transferred from local to major.	247.663
Major Street Fund.....	75 percent	For city and village streets. For purposes in order of priority as follows: For debt service on bonds issued under Act 205, P.A. 1941, and Act 175, P.A. 1952 as amended; for obligations incurred with the Department of Transportation under Act 131, P.A. 1931 as amended, Act 51, P.A. 1951 as amended. Maintenance, improvement, construction, acquisition, and extension of major street systems.	Divided among incorporated cities and villages as follows: 60 percent on basis of population; 40 percent on basis of equivalent major street mileage. Not more than 5 percent may be used for roadside parks.	247.663
Local Street Fund.....	25 percent	Debt service on bonds issued under Act 175, 1952 as amended. Maintenance, improvement, construction, acquisition, and extension of local street system.	Divided among incorporated cities and villages as follows: 60 percent on basis of population, 40 percent on basis of mileage of local street system. Local Street Fund used for construction must be matched from local revenues or other monies.	247.663
<b>MINNESOTA</b>				
Gasoline: 20 Cents	-	-	-	296.02
Diesel: 20 Cents	-	-	-	296.025
LPG: 15 Cents	-	-	Permit required for all users.	296.0261
Gasohol: 20 Cents	-	-	-	296.02
Highway-User Tax Distribution Fund.....	All	Distributed as follows:	This fund also receives revenue from motor-vehicle registration fees. (See Table MV-106) The distribution shown is from combined revenues.	Constitution Art. 14 §5
Gas Tax Collection and Refunds Account.....	Amount required	Costs of collection and refunds of motor-fuel tax.		16A.60
Department of Natural Resources.....	See remarks		The department receives motor-fuel and motor-vehicle receipts, which it deposits in the following dedicated accounts.	
Water Recreation.....	1.5 percent	Boating facilities, water improvement, park development, and boat and water safety.	Intended to represent fuel used in motorboats.	296.16; 296.421
Snowmobile Trails and Enforcement.....	1.00 percent	Construction and maintenance of snowmobile trails, and administration of snowmobile safety programs.	Intended to represent fuel used in snowmobiles. Also receives proceeds from snowmobile registrations.	84.83; 296.16
All-Terrain Vehicle.....	0.15 percent	Construction and maintenance of trails, grants-in-aid to local safety programs.	Intended to represent fuel used in all-terrain vehicles. Also receives proceeds from all-terrain vehicle registrations.	84.927; 296.16

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NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
<b>MINNESOTA</b> (continued)				
Off-Road Vehicles....	0.164	Construction and maintenance of trails, grants-in-aid to local safety programs.	Intended to represent fuel used in off-road vehicles. Also receives proceeds from off-road vehicle registrations.	84.803
Off-highway motorcycles..	0.046	Construction and maintenance of trails, grants-in-aid to local safety programs.	Intended to represent fuel used in Off-Highway motorcycles. Also receives proceeds from Off-Highway motorcycle vehicle registrations.	84.797
State Forest Road.....	0.116 percent	Management and maintenance of forest roads.	Intended to represent fuel used on forest roads. The receipts are allocated as follows: 0.0605 percent for State forest roads and 0.555 percent for county forest roads.	296.16; 296.421
	Remainder	Distributed as follows:		
	95 percent	Distributed as follows:		Constitution Art. 14 §5
Trunk Highway Fund.....	62 percent	Debt service on trunk highway bonds. Construction, maintenance and administration of trunk highway system and support of State patrol.	Amount required during coming fiscal year for debt service is transferred to Trunk Highway Sinking Fund. This fund also receives revenue from certain motor-vehicle fees. (See Table MV-106)	Constitution Art. 14 §5
County-State Aid Highway Fund.....	29 percent	Construction and maintenance of County-State Aid roads including roads in municipalities of less than 5,000 population.	Before apportionment the following accounts are provided for: 1.5 percent set aside to reimburse the Trunk Highway Fund for administrative costs; a sum set aside as is necessary to provide a \$300,000 disaster account; credit to a research account not to exceed 0.25 percent of the preceding year's apportionment sum; (a sum set aside for a State park road account in the amount of 0.75 percent of the remainder.) The remainder identified as apportionment sum is apportioned to the several counties under the following formula: 10 percent equally; 10 percent based on motor-vehicle registrations; 30 percent based on County-State Aid highway mileage; 50 percent based on current estimate of County-State aid highway needs.	Constitution Art. 14 §5
Municipal-State Aid Street Fund.....	9 percent	Construction and maintenance of roads in municipalities of 5,000 or more population.	Before apportionment the following accounts are provided for: 1.5 percent set aside to reimburse the Trunk Highway Fund for administrative costs; a sum equal to 2 percent of the remainder set aside to provide for disaster account which shall never exceed 5 percent of the apportionment sum; credit to a research account not to exceed 0.25 percent of the preceding year's apportionment sum. The remainder identified as the apportionment sum is apportioned to the various municipalities under the following formula: 50 percent based on needs; 50 percent based on population.	Constitution Art. 14 §5
	5 percent	Distributed as follows:		161.081
County-State Aid Highway Fund.....	30.5 percent	Town Road Account		
County-State Aid Highway Fund.....	16 percent	Town Road Account		161.081
Municipal-State Aid Street Fund.....	8 percent	Repair and restoration of former trunk highways reverted to municipalities.		161.081
County State Aid Highway Fund, Municipal State Aid Fund or Trunk Highway Fund	53.5 percent	Flexible Highway Account Money in this account may be used either for municipal or county turnback projects or for regular trunk highway projects		161.081

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NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
<b>MISSISSIPPI</b>				
Gasoline: 18.4 Cents	-	-	18¢ in §27-55-11	See remarks
Diesel: 18.4 Cents	-	-	18¢ in §27-55-313	See remarks
LPG: 17 Cents	-	-	-	27-59-11
Gasohol: 18.4 Cents	-	-	Same as gasoline.	See remarks
			The rates shown for gasoline, diesel, and gasohol do not include a 0.4 cent Environmental Protection Fee. This fee would be discontinued when the unobligated fund balance reaches \$10,000,000 and would be reimplemented when the balance falls below \$6,000,000.	
Groundwater Protection Trust Fund.....	0.4 cent Environmental Protection Fee	Cleanup of underground storage tank leaks.		49-17-407
	11 cents (gasoline), 8 cents (diesel), 9 cents (LPG), 4.75 cents (other oil)	Distributed as follows:	This distribution includes all gasoline taxes in excess of 7 cents, diesel taxes exceeding 10 cents, LPG taxes in excess of the June 30, 1987 rate (8 cents), aviation gas taxes in excess of 6.4 cents, other oil taxes exceeding 1 cent (See Table S-106), and taxes on jet fuel exceeding 5.25 cents.	27-5-101(ii)
State-Aid Road Fund.....	23.25 percent or \$4,000,000	Construction and reconstruction of state-aid road system, and administrative costs of division.	Distribution is the greater of 23.35 percent of amount apportioned by 27-5-101(a) or \$4,000,000. Amount distributed monthly. Allocated to counties on following basis: \$833.33 monthly to each county, remainder on statutory percentage basis.	27-5-101(a)(ii)(1); 27-65-75(4)
State Highway Fund.....	2 cents (gasoline)	Construction, reconstruction and maintenance of highways, or debt service on highway bonds.		27-5-101(a)(ii)(2)
State Highway Fund.....	Remainder	Construction, reconstruction and maintenance of highways, or debt service on highway bonds.	Of all State highway funds, an amount equal to the difference between \$42,000,000 and the annual debt service for certain refunding bonds are to be expended for the four-lane highway program.	27-5-101(a)(ii)(3)
	7 cents (gasoline), 10 cents (diesel), 8 cents (LPG), 6.4 cents (aviation gas), 1 cent (other oil)	Distributed as follows:	Also receives proceeds of 5.25 cents tax on jet fuel.	27-5-101(b)
State Highway Fund.....	20 percent	Construction, reconstruction, and maintenance of highways.	The 20 percent shall be reduced to a lower percentage if the 20 percent should reduce any county to a lesser amount than that received in the fiscal year ended June 30, 1966.	27-5-101(b)(i)
State Tax Commission.....	Amount required	Refunds for nonhighway use.		27-5-101(b)(ii)
State Highway Fund.....	5 percent	Construction, reconstruction, and maintenance of highways, or debt service on highway bonds.		27-5-101(b)(iii)
Fisheries and Wildlife Fund.....	Appropriation	To defray expenses of the Department of Wildlife, Fisheries, and Parks.		27-5-101(b)(iv)
Aeronautics Commission Fund.....	6.4 cents (aviation gas)	Construction and improvement of airports.	Also receives proceeds of 5.25 cents tax on jet fuel. (See Table S-106)	27-5-101(b)(v); 27-5-101(d)
	Remainder	Distributed as follows:		
Transportation Department.....	9/14	Distributed as follows:	This fund also receives certain motor-vehicle and other tax revenues. (See Tables MV-106 and S-106) Beginning August 15, 2002, the State will distribute 1/6 of the principal and interest due on semiannual bond and interest payment to the Gaming Counties Bond Sinking Fund.	27-5-101(b)(vi), 27-5-101(c)(iii)

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<b>MISSISSIPPI</b> (continued)				
Highway Bonds Sinking Fund.....	Amount required	Debt service on State highway bonds.	This allocation has priority over all others, but is deducted from the 9/14 State share. As of January 1, 1995, highway bonds are paid off.	27-5-101(c)(i)
County Road Protection Fund - Coast Counties.....	Amount required	Debt service on sea wall bonds, sea wall construction and maintenance (as road protection in coast counties).	Returned to Hancock, Harrison and Jackson Counties.	27-5-101(c)(ii)
Municipal-Aid Fund.....	\$1,000,000	Municipal streets and related usage.	Distributed on a per capita basis - the amount paid out of the 9/14 when added to the amount paid out of the 5/14 below cannot exceed \$65,000 to any one municipality in any one calendar year.	27-5-103
State Highway Fund.....	Remainder	State highway construction, maintenance, administration, and matching Federal aid.	1/3 of the 9/14 is designated for road construction.	27-5-101(c)(iv)
County Road Fund.....	5/14	Distributed as follows:		27-5-101(b)(vi)
Municipal-Aid Fund.....	See remarks	Municipal streets and related usage.	1/12 of product of the total population of all incorporated municipalities in each county times 75 cents. The amount of deductions made and payable to any municipality from any one county's funds shall not exceed \$40,000 in any one calendar year.	27-5-103
County Road Fund.....	Remainder	Debt service for county roads and road districts; construction and maintenance of roads and bridges in counties.		27-5-101(b)(vi)
<b>MISSOURI</b> <b>Gasoline: 17 Cents</b> <b>Diesel: 17 Cents</b> <b>LPG: 17 Cents</b> <b>Gasohol: 17 Cents</b>	- - - -	- - - -	- - - -	142.803 142.803 142.803 142.803
Motor-Fuel Tax Fund.....	All	Distributed as follows:	Rates shown do not include inspection fee. (\$414.082)	
State Highways and Transportation Department Fund.....	\$10,980,000	City and county share of cost of collection and refunds of motor-fuel collections.	Represents monthly payments of \$915,000. This is a predetermined amount that is recalculated annually.	226-300
	Net revenue from first 11 cents	Distributed as follows:	Certain motor-vehicle revenues and other revenues are distributed in the same manner. (See Tables MV-106 and S-106).	
To incorporated cities and towns.....	15 percent	Construction, maintenance, policing, street lighting, street cleaning and service of debt incurred prior to the effective date of this section.	Distributed on ratio of population of city, town or village to the total like population of the State. This fund also receives certain motor-vehicle revenues and other revenues. (See Tables MV-106 and S-106)	Constitution Art. 4 §30(a)(2)
County-Aid Road Trust Fund.....	10 percent	Construction, reconstruction and maintenance of county roads.	Distributed 50 percent on ratio of miles of county roads to total miles of county roads in State and 50 percent on ratio of rural land valuation to total rural land valuation in State. Recalculated annually. This fund also receives certain motor-vehicle revenues and other revenues. (See Tables MV-106 and S-106)	Constitution Art. 4 §30(a)(1)

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NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
<b>MISSOURI</b> (continued)				
State Highways and Transportation Department Fund.....	75 percent	Distributed as follows:	This is a common fund receiving motor-fuel, motor-vehicle, motor-carrier, and other revenues. (See Tables MV-106 and S-106.)	Constitution Art. 4 §30(b)(1)
	Appropriation	Collection costs and refunds of motor-fuel taxes, motor-vehicle receipts, etc.; and cost associated with the Department of Public Safety.		Constitution Art. 4 §30(b)(1)
State Road Fund.....	Remainder	Land acquisition, construction, reconstruction and maintenance of State highways and bridges, including municipal extensions thereof, State parks, public areas, State institutions, etc.	Expended under direction and supervision of Highway and Transportation Commission.	Constitution Art. 4 §30(b)(1)
	Remainder	Distributed as follows:		
To incorporated cities and towns.....	15 percent	See above.		Constitution Art. 4 §30(a)(2)
County-Aid Road Trust Fund.....	15 percent	See above.		Constitution Art. 4 §30(a)(1)
State Highways and Transportation Department Fund.....	70 percent	See above.		Constitution Art. 4 §30(b)(1)
<b>MONTANA</b>				
Gasoline: 27 Cents	-	-	-	15-70-204
Diesel: 27.75 Cents	-	-	-	15-70-321
LPG: 5.18 Cents	-	-	-	-
Gasohol: 22.95 Cents	-	-	-	15-70-204
Special Revenue Fund, State Treasury.....	All	For distribution by Department of Transportation as follows:	When mechanically blended at the terminal. Distributors pay full gasoline rate, then receive a refund qualified gasohol gallons.	15-70-101
Department of Transportation.....	Amount required	Refunds.	Up to 60 percent refund for agricultural use.	15-70-223 gasoline 15-70-362 - diesel
Counties.....	Appropriation	Public transportation.	Department of Transportation allocates 50 percent to the counties, and 50 percent to cities and urban transportation districts.	7-14-102
Montana Local Technical Assistance.....	\$54,000	Local Technical Assistance Transportation program in Bozeman.		15-70-101
Counties.....	\$6,323,000	Construction, reconstruction, maintenance and repair of rural roads or to match Federal-aid funds.	Distributed 40 percent on population, 40 percent on mileage and 20 percent on area.	15-70-101
Incorporated Cities and Towns.....	\$10,389,000	Construction, reconstruction, maintenance and repair of city streets and alleys, or to match Federal-aid funds.	Distributed 50 percent on population and 50 percent on mileage.	15-70-101

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<b>MONTANA</b> (continued)				
State Highway Special Revenue Account.....	Amount required	The amount determined necessary to maintain a fund of \$100,000 for participation in railroad grade crossing protection projects.		15-70-102
Debt Service Fund, Highway Bond Account.....	Amount required	Interest and redemption of highway bonds and to maintain a debt service reserve.	By resolution of State board of examiners.	60-3-201
State Park Account.....	0.9 percent	Creation, improvement and maintenance of State parks where motorboating is allowed.	Ratio represents estimated portion of motor-fuel used to propel boats on State waterways.	60-3-201
Snowmobile Account.....	0.54 percent	Develop and maintain facilities which are open to public at no admission cost, to promote snowmobile safety, and control of noxious weeds.	Ratio represents estimated portion of motor-fuel used to propel snowmobiles on State public lands.	60-3-201
Aeronautic Account.....	0.04 percent	Develop, improve and maintain facilities which are open to public at no admission cost and to promote aviation safety.	Ratio represents estimated portion of motor-fuel used to propel aircraft within the State borders.	60-3-201
Off-Highway Vehicle Account.....	0.125 percent	Develop, improve and maintain facilities which are open to public at no admission cost and to promote off-highway vehicle safety.	Ratio represents estimated portion of motor fuel used off-highway within the State.	60-3-201
Highway Reconstruction Trust Account.....	Amount required	Plan, design and implement a program of reconstruction on Federal-aid System.	Motor-fuel revenues to be allocated only to supplement severance taxes in equaling appropriated expenditures. (See Table S-106.) This account will terminate June 30, 2003.	60-3-216
State Department of Transportation.....	Remainder	Construction, maintenance and administration of highways.		60-3-201
<b>NEBRASKA</b>				
<b>Gasoline: 23.0 Cents</b>	-	-	10.5¢ in §66-489; 10.4¢ in §66-4,141; 1¢ in 66-4,142; 2¢ in §66-4,145; 0.9¢ in 66-1521	See remarks
<b>Diesel: 23.0 Cents</b>	-	-	10.5¢ in §66-668; 10.4¢ in §66-4,141; 1¢ in 66-4,142; 2¢ in §66-670; 0.3¢ in §66-1521	See remarks
<b>LPG: 23.0</b>	-	-	Same as diesel, with exception of the 0.3 cents in 66-1521	See remarks
<b>Gasohol: 23.0 Cents</b>	-	-	Same as gasoline.	See remarks
			Rates are composed of flat rate taxes of 10.5 cents and 2 cents, and variable excise tax (presently 11.4 and 1.0 cents). The variable tax is determined semi-annually by the Department of Roads by multiplying the statewide average cost of fuel (exclusive of any State and Federal taxes) by the variable rate percentage. This percentage is set annually by the Department of Roads to insure an adequate Highway Cash Fund. Rates shown include a 0.9 cent "Petroleum Release Remedial Action Fee". - motor vehicle fuel Rates shown include a 0.3 cent "Petroleum Release Remedial Action Fee". - non motor vehicle fuel	
Petroleum Release Remedial Action Collection Fund.....	0.9 cent (motor-vehicle fuel), 0.3 cent (non motor-vehicle fuel)	Petroleum leak cleanup and restitution.	This represents the Petroleum Release Remedial Action Fee.	66-1519
Highway Allocation Fund.....	2 cents	Distributed as follows:		66-4,148
City Road Funds.....	50 percent	Construction, maintenance, and administration of city streets.		66-4,148



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<b>NEBRASKA</b> (continued)				
County Road Funds.....	50 percent	Construction, maintenance, and administration of county roads.		66-4,148
Highway Trust Fund.....	Remainder	Distributed as follows:	Collection expenses paid out of fuel carrier permits, fees and other incidental fees. This fund also receives certain motor-vehicle fees and expenditures are made from combined revenues. (See Table MV-106.)	66-499; 66-699
General Fund.....	Amount required	Refunds on motor fuel for export, Federal use, errors and losses.		66-499
Ethanol Production Incentive Cash Fund.....	1.25 cents per gallon	Program for encouraging Ethanol Production in the state	19.5 cents per gallon of gasoline used for nonhighway use is refunded to persons filing such claims and 1.25 cents going to the Ethanol Production Incentive Cash Fund	66-726
Agricultural Alcohol Fuel Tax Fund.....	1.25 cents per gallon	Program for implementation of State agricultural alcohol industry for automotive fuels.	19.5 cents per gallon of gasoline used for nonhighway use is refunded to persons filing such claims and 1.25 cents going to the Agricultural Alcohol Fuel Tax Fund	66-726
State Treasurer.....	Amount required	Principal and interest payments on State highway bonds.	Apportioned monthly.	
Motor Fuel Tax Enforcement and Collection Cash Fund...	Appropriation	Collection, administration, and enforcement.		
Highway Allocation Fund, Highway Trust Fund.....	Remainder	Distributed as follows:	Also receives motor-vehicle excise tax revenue. (See Table S-106.)	
Grade Crossing Protection Fund.....	\$360,000	For local grade crossing protection and the elimination of highway railroad crossings.	\$30,000 per month. See Table S-106 for additional revenues to this fund.	39-2215
	Remainder	Distributed as follows:		
Municipalities.....	23 1/3 percent	Construction, maintenance, administration, etc., of State roads under control of cities.	Distributed monthly on the following basis: Total population, 50 percent; total motor-vehicle registrations, 30 percent; and miles of traffic lanes of streets, 20 percent.	39-2215
	23 1/3 percent	Distributed as follows:		
State-Aid Bridge Fund.....	\$384,000	Replacement of county bridges.	Funds matched by allocation from Department of Roads (see below).	39-847.01
Counties.....	Remainder	Construction, maintenance, administration, etc., of county roads and bridges.	Distributed monthly on the following basis: Rural population, 20 percent; total population, 10 percent; linear feet of bridges, 10 percent; rural motor-vehicle registrations, 20 percent; total motor-vehicle registrations, 10 percent; total miles of rural roads, 20 percent; and value of farm products sold, 10 percent. No county will receive an amount less than received in 1969, based on the 1976 tax rates for highway-user fuels and registration fees. Deficiency to be paid from Highway Allocation Fund before general distribution.	39-2215
	53 1/3 percent	Distributed as follows:		
State-Aid Bridge Fund.....	\$384,000	Replacement of county bridges.	Matches amount deducted from counties 23 1/3 percent.	39-847.01
Department of Roads (Highway Cash Fund).....	Remainder	Construction, maintenance, administration, etc., of State highways; public transportation assistance.	This fund receives net revenues from the variable excise tax on motor fuel, and certain motor-vehicle revenues. (See Table MV-106)	39-2215

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<b>NEVADA</b>				
Gasoline: 24.75 Cents	-	-	17.65¢ in §365.170; 3.6¢ in §365.180; 1.75¢ in §365.190; 1¢ in §365.192; 0.75¢ in §365.190.840	See remarks
Diesel: 27.75 Cents	-	-	27 cents in §366.190; 0.75 in §590.840	See remarks
LPG: 22 Cents	-	-	-	366.190
CNG: 21 Cents	-	-	-	366.190
Gasohol: 24.75 Cents	-	-	-	Same as gasoline.
<b>Gasoline tax disposition:</b>				
State Highway Fund.....	17.65 cents	Construction and maintenance of public highways.	5 cents per gallon may not be used to purchase equipment related to construction and maintenance of public highways.	365.540
County Gasoline Tax Fund.....	1.25 cents	Construction, maintenance and repair of county roads, and debt service of revenue bonds.	1.25 cents tax allocated monthly to the counties using the following formula: 2/3 per population and 1/3 per locally maintained road miles, except not county will receive less than they received in state fiscal year 2003. Used for bond service, road construction, maintenance, and repair - not for administration.	365.180 365.550
County Gasoline Tax Fund.....	2.35 cents	Construction, maintenance and repair of county roads, and debt service of revenue bonds.	2.35 cents tax allocated monthly to the counties using the following formula: 2/3 per population and 1/3 per locally maintained road miles. In a county with incorporated cities, the counties and cities split the tax proceeds internally: 1/4 per land area, 1/4 per population, 1/4 per locally maintained road miles, and 1/4 per vehicle miles of travel. No county or city will receive less than they received in state fiscal year 2005. Used for bond service, road construction, maintenance and repair - not for administration. Washoe County has indexed this tax to inflation.	365.180 365.550
County-City.....	1.75 cents	Construction, maintenance and repair of city streets, alleys and public highways, and debt service or revenue bonds.	Each county's share of the 1.75 cent tax is apportioned between the county, towns with town boards and incorporated cities according to property valuation. Washoe County has indexed this tax to inflation.	365.560
County-City.....	1 cent	Repair of existing roads, streets, and alleys, other than those maintained by the State or Federal governments.	Apportioned by county to unincorporated areas and incorporated cities by population. Washoe County has indexed this tax to inflation.	365.196
Petroleum Cleanup Trust Fund.....	0.75 cent	Cleanup of leaking petroleum tanks.	Imposed on gasoline, diesel fuel, and heating oil.	590.840
Department of Taxation...	0.0055 cent	Inspection fee.	0.0005 cent is deposited in the State General Fund. 0.005 cent is transferred to the State Board of Agriculture.	590.120
County-City Regional Street and Highway Fund.....	County optional tax, 9-cent maximum plus inflation indexing in counties under 400,000 population	County & city street and highway construction projects. Bond payments. Collection, administration and refunds of tax. Administrative costs based on contract between county and Nevada Department of Taxation limited to 1/2 percent of collections.	The regional optional gas tax of up to 9 cents is collected on sales within county meeting requirements of creating a regional street highway commission. The following counties have adopted this tax: Carson City, 9 cents; Churchill, 9 cents; Clark, 9 cents; Douglas, 4 cents; Elko, 4 cents; Esmeralda, 4 cents; Humboldt, 9 cents; Lander, 9 cents; Lincoln, 4 cents; Lyon, 9 cents; Mineral, 9 cents; Nye, 4 cents; Pershing, 9 cents; Washoe, 9 cents; and White Pine, 9 cents. Washoe County has indexed this tax to inflation.	373.030; 373.110 373.065
Department of Taxation.....	Appropriation	Gasoline tax collection and administration.	Cost of administration and collection of the gasoline tax, administered by the Fuel Tax Division, Nevada Department of Taxation, is limited by legislative appropriations made from the State Highway Fund, not to exceed 1 percent of the total proceeds so collected.	481.083
Conservation and Natural Resources, Division of Wildlife.....	24.805 cents (see remarks)	Improvement of boating facilities and water craft control.	These are considered excise taxes on motor fuel used in water craft. 24.805 cents times number of registered boats times average boat use.	365.535

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NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
<b>NEVADA</b> (continued)				
<b>Special-Fuel Tax Disposition:</b>				
Motor Vehicle Fund...	Diesel: 27 Cents LPG: 22 Cents CNG: 21 Cents	Construction and maintenance of public highways	5 cents per gallon may not be used to purchase equipment related to construction and maintenance of public highways.	366.700
Petroleum Cleanup Trust Fund.....	0.75 cents	Cleanup of leaking petroleum tanks.	Imposed on gasoline, diesel fuel, and heating oil.	590.840
Department of Motor Vehicles	Appropriation	Special-fuel tax collection and administration.	Cost of administration cannot exceed 22% of collections. Cost of administration and collection special-fuel tax, administered by the Motor Carrier Division, Department of Motor Vehicles, is also limited by legislative appropriation made from the State Highway Fund.	481.083; 408.235
<b>Aviation Fuel Tax Disposition:</b>				
County Airport Funds.....	10 cents maximum with 2 cents mandatory plus up to 8 cents optional.	County airport purposes and Civil Air Patrol.	By legislative action, a maximum of \$85,000 is transferred to the Civil Air Patrol prior to disbursement to counties.	365.565
<b>Gasoline and Special Fuel Taxes Combined Disposition:</b>				
Department of Motor Vehicles and Public Safety, Highway Patrol Division.....	Appropriation from State Highway Fund	Enforcement of traffic laws.	Legislative appropriation from State Highway Fund includes tax receipts from both gasoline and special fuel.	481.083
<b>NEW HAMPSHIRE</b>				
<b>Gasoline: 19.625 Cents</b>	-	-	18¢ in §260:32; 1.5¢ in §146-D:3	See remarks
<b>Diesel: 19.625Cents</b>	-	-	Same as gasoline.	See remarks
<b>Gasohol: 19.625 Cents</b>	-	-	Same as gasoline.	See remarks
			The gasoline, diesel, and gasohol rates shown include a 1.5 cent additional tax for the Oil Discharge and Disposal Cleanup Fund but do not include the additional tax for the Oil Pollution Control Fund, which is assessed on a broad range of petroleum products.	
State Treasurer.....	Amount required	Refunds of tax.		260:50
Aeronautical Fund.....	Tax on aviation fuel		Revenues are deposited into State Aeronautical Fund. Expenditures for air navigation facilities and airport construction must be authorized by Aeronautical Fund appropriations.	422:42
Fish and Game Department, and Department of Safety.....	Unrefunded tax on motorboat fuel	Promotion of safety on and development of water navigation facilities.	Use in motorboats is refundable. Portion not claimed for refunds is paid 1/2 to Division of Safety Service and 1/2 to the Fish and Game Department.	260:60
State Overhead Charges.....	Amount required	All charges against Highway Fund for Department of Transportation, Department of Safety and Highway Safety Agency. Includes collection expenses.	Appropriation annually from the Highway Fund for general overhead State charges.	260:59

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<b>NEW HAMPSHIRE</b> (continued)				
Oil Discharge And Disposal Cleanup Fund.....	1.5 cent (gasoline, diesel, gasohol)	Reimbursement for costs incurred in cleaning up oil discharges and disposals in the ground waters, surface water and soils of the state.	The tax is suspended when the fund balance exceeds \$10,000,000 and reinstated whenever the fund drops below \$5,000,000.	146-D:3
Oil Pollution Control Fee	.125 cent (gasoline, diesel, gasohol)	Inland and Costal oil spill response for oil spills in the State.	The tax is suspended when fund balance exceeds \$5,000,000 and reinstated whenever the fund drops below \$4,000,000	
State Highway Fund.....	18 cents	Distributed as follows:	This is a common fund receiving net revenues from motor-vehicle registrations, operator licenses, motor-fuel taxes (road tolls), and other special charges and taxes. Appropriations and expenditures are made from the common fund sources, revenue sources, except for certain motor-vehicle fees. (See Table MV-106)	6:12; 260:59
Highway and Bridge Betterment Account.....	2 cents	Distributed as follows:		235:23-a
	88 percent	Highway construction, reconstruction and resurfacing; bridge construction, reconstruction and maintenance.	Allocated among each State highway district. 50 percent distributed based on class I, class II and class III highway mileage excluding turnpikes; 50 percent distributed based on population.	235:23-a
Local Highway Aid Fund.....	12 percent	Local road construction, reconstruction, and maintenance.	Allocated among cities, towns, and unincorporated places. 50 percent distributed based on class IV and class V highway mileage; 50 percent distributed based on population.	235:23-a
Department of Safety.....	Appropriation	State highway patrol.		
State Treasurer.....	Amount required	Interest and redemption of highway bonds.		6:13-b
Department of Justice.....	Amount required	Legal services for Department of Transportation.		228:75
State and Town Bridge Aid.....	Allocation	Construction and reconstruction of bridges on class II, IV and V highways, and matching Federal-aid funds.	Funds are matched by cities and towns.	234:10
State-Aid Construction and Reconstruction.....	Matched allotments	Construction and reconstruction of class II highways (State secondary system).	Expended under direction of Department of Transportation. Funds are allotted to, and matched by, cities and towns.	235:14
Highway Block Grant Aid (Cities and Towns).....	See remarks	Construction, reconstruction and maintenance of class IV and V highways (city streets and town roads).	Funds not less than 12 percent of revenue collected in preceding year (Apportionment A). Funds of at least \$400,000 based on a mileage and valuation formula (Apportionment B). Paid to towns and cities in quarterly increments, on a 1/2 mileage and 1/2 population formula.	235:23
Department of Transportation.....	Remainder	Construction, maintenance, and administration of State highways.	An amount equal to 1/15 of the Beer Tax must be dedicated for litter control from existing revenues of the Department of Transportation.	6:12(f)
Highway Surplus Account.....	See remarks	Reallocation to highway purposes.	At close of fiscal year, unused appropriations and excess funds are deposited in this account.	228:11
<b>NEW JERSEY</b>				
Gasoline: 10.5 Cents	-	-	-	54:39-27
Diesel: 13.5 Cents	-	-	-	54:39-64.3
LPG: 5.25 Cents	-	-	-	54:39-27.1
Gasohol: 10.5 Cents	-	-	-	54:39-27

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NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
<b>NEW JERSEY</b> (continued)				
State Treasurer.....	Amount required	Refunds of tax.		54:39-73
Airport Safety Fund.....	Tax on aviation fuel	Airport safety.		54:39-71
Department of Commerce and Navigation.....	\$90,000	Construction, maintenance, and improvement of inland waterways.		54:39-74
Transportation Trust Fund.....	10.5 cents	Planning, construction, and repair of State transportation systems, including public transportation, highways and other transportation; debt service on transportation bonds and aid to local governments.	10.5 cents of motor-fuel tax is constitutionally dedicated to fund, by legislation not less than 200 million of tax imposed on the sale of petroleum products and 200 million from the State Sales and use, and not less than 12 million from the Toll Road collections. Minimum annual State appropriation of \$483,000,000 is required.	Constitution Article 8, §2, ¶4; 27:1B-20
State General Fund.....	Remainder	Subject to appropriation for highways or other purposes.	Excess revenues from road-user taxes go into the State General Fund, together with revenues from many other sources, and lose their identity. Appropriations for highway purposes are made from the Transportation Trust Fund and the General Fund, and the latter may be construed as derived from road-user tax revenue insofar as highway appropriations do not exceed such net revenues.	
<b>NEW MEXICO</b>				
Gasoline: 18.875 Cents	-	-	-	7-13-3; 7-13A-3
Diesel: 22.875 Cents	-	-	-	<b>7-16A-3; 7-13A-3</b>
LPG: 12 Cents	-	-	-	7-16B-4
Gasohol: 18.875 Cents	-	-	-	7-13-3; 7-13A-3
	1.875 cents (gasoline, diesel, gasohol)		Gasoline, diesel and gasohol rates shown include the "Petroleum Products Loading Fee" of \$150.00 per 8,000 gallon load (1.875 cent per gallon). Rates will vary depending on the unobligated balance of the Corrective Action Fund. See below.  This is the Petroleum Products Loading Fee.	7-13A-3
Local Government Road Fund.....	0.5 cents	Maintenance, Construction and Improvement of local roads.	\$40.00 per 8000 gallons.	7-1-6.25
Corrective Action Fund.....	1.375 cents (remainder)	Cleanup of petroleum leakage.	This portion of the fee drops to 1 cent if the unobligated balance of the Corrective Action Fund exceeds \$6,000,000; drops to 0.5 cent if the balance exceeds \$12,000,000 ; and is suspended if the balance exceeds \$18,000,000.	7-1-6.25; 7-13A-3
Tax Administration Act (TAA)	Amount required	Refunds.	The Department of Taxation and Revenue allocation for administration is provided by legislative appropriation from the State General Fund.  The Motor Transportation Division (heavy commercial vehicle compliance) funding is provided by legislative appropriation from the State General Fund and State Road Fund.	
	Net diesel receipts (21 cents)			
Local Government Road Fund.....	9.52 percent	Maintenance, Construction and Improvement of local roads.		7-1-6.39
State Road Fund.....	<b>90.48 percent</b>	See authorized distribution below.		7-1-6.10
	Net gasoline/gasohol & LPG receipts (17 & 12 cents)	Distributed as follows:		<b>7-1-6.10</b>

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NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
<b>NEW MEXICO</b> (continued)				
State Aviation Fund.....	0.26 percent	Construction and development of public airport facilities.		7-1-6.7
Motorboat Fuel Tax Fund.....	0.13 percent	Construction, improvement, and furnishing of boating and related facilities in the State.		7-1-6.8
	10.38 percent	Distributed as follows:		
Municipalities.....	90 percent	Municipal general purposes unless otherwise pledged.	Distributed among the municipalities and H-Class Counties in the proportion to sales. If any municipality has created a Street Improvement Fund, then these revenues are pledged to such fund.	7-1-6.9
Counties.....	10 percent	County general purposes.	Distributed among the counties in the proportion to sales outside incorporated municipalities.	7-1-6.9
County Government Road Fund.....	5.76 percent	County road purposes.	Distributed on mileage basis. Also receives certain motor-vehicle revenues. (See Table MV-106)	7-1-6.19
Municipalities.....	5.76 percent	Municipal road purposes.	Distributed on taxable gallonage basis.	7-1-6.27
Municipal Arterial Program....	1.44 percent	Construction and reconstruction of urban extensions of rural state highways, and other streets determined by the State Highway Department.		7-1-6.28
Qualified Tribe Gasoline Tax Sharing Agreement.....	\$4,480,000 annually thru 12/31/2013	Qualified tribes (\$4,080,000) and General Fund (\$400,000)	Ensures no gasoline distribution for resale outside of Tribal boundaries by qualified tribes.	67-3-8.1, 7-1-6.44
State Road Fund.....	76.27 percent less \$4.4 million annually above	Maintenance, construction and improvement of State highways, and parks and recreation roads, and matching Federal allotment under Federal-aid road laws.	Monthly disbursements are made to this fund from the Tax Administration Act Suspense Fund. This also receives motor-vehicle revenues, occasional appropriations and severance tax bond proceeds. (See Tables MV-106 and S-106)	7-1-6.10
<b>NEW YORK</b>				
Gasoline: 22 Cents	-	-	4¢ in TAX 284; 3¢ in 284-a; 1¢ in 284c; 0.05¢ in 284-d; 8.4¢ in 301-a; 5.6¢ in 301-j	See remarks
Diesel: 20.25 Cents	-	-	4¢ TAX 282-a; 3¢ in 282-b; 1¢ in 282-c; 8.4¢ in 301-a; 3.65¢ in 301-j	See remarks
LPG: 8 Cents	-	-	4¢ in TAX 284; 3¢ in TAX 284-a; 1¢ in TAX 284c	See remarks
Gasohol: 22 Cents	-	-	4¢ in TAX 284; 3¢ in 284-a; 1¢ in 284c; 0.05¢ in 284-d; 8.4¢ in 301-a; 5.6¢ in 301-j	See remarks
			Rates shown include a flat rate of 8 cents (4 cents plus 3 cents plus 1 cent) for gasoline, diesel, gasohol. and LPG. A petroleum testing fee of 0.5 mill (0.05 cent) per gallon applies to gasoline. In addition, the State levies a Petroleum Business Tax (PBT) and a supplementary Petroleum Business Tax on gasoline, gasohol, and diesel. The basic rate is currently 8.4 cents, and the supplementary rate is 3.65 cents per gallon for diesel and 5.6 cents per gallon for all other fuels. Every January 1, the basic and supplementary rates are indexed based on the Refined Products category of the Producer Price Index.	
Motor Fuel Quality Account.....	0.05 cents	Testing of petroleum products.	This is the petroleum testing fee. Does not apply to diesel or LPG.	TAX 284-d
	5.6 cents	Distributed as follows:	This represents the Supplemental Petroleum Business Tax. Distribution does not apply to LPG.	TAX 301-j
Department of Taxation and Finance.....	Amount required	Collection, administration and refunds of tax.		TAX 301-j

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NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
<b>NEW YORK</b> (continued)	Remainder	Distributed as follows:		
Dedicated Mass Transportation Trust Fund....	37 percent	See below.		TAX 301-j
Dedicated Highway and Bridge Trust Fund.....	63 percent	See below.		TAX 301-j
	8.4 cents	Distributed as follows:	This is the Petroleum Business Tax basic rate. Distribution does not apply to LPG.	
State General Fund.....	\$7,500,000	State general purposes.	\$625,000 per month. This money will be redistributed to dedicated Mass Transportation Trust Fund and Dedicated Highway and Bridge Trust Fund on April 1, 2001.	TAX 312 TAX 171-a
	Remainder	Distributed as follows:		
State General Fund.....	10.7 percent	State general purposes.	Distribution changes to 5.0 percent on April 1, 2001.	TAX 312 TAX 171-a
Mass Transit Operating Assistance Account.....	19.5 percent	Operating assistance for metropolitan mass transportation.	Distribution changes to 14.7 percent on April 1, 2001.	TAX 312
	69.8 percent	Distributed as follows:	Distribution changes to 80.3 percent on April 1, 2001.	TAX 312
Dedicated Mass Transportation Trust Fund....	37 percent	See below.		TAX 312
Dedicated Highway and Bridge Trust Fund.....	63 percent	See below.		TAX 312
Dedicated Highway and Bridge Trust Fund.....	4 cents (gasoline)	See below.		Tax 284; 289-e; Fin 89-b
	4 cents (diesel)	Distributed as follows:		TAX 171-a; 282-a; TAX 289-e; 301-j
Dedicated Mass Transportation Trust Fund....	37 percent	See below.		FIN-89-c
Dedicated Highway and Bridge Trust Fund.....	63 percent	See below.		FIN 89-b
	3 cents (gasoline)	Distributed as follows:		TAX 284-a; 301-j
Dedicated Mass Transportation Trust Fund....	27.8 percent	Construction, maintenance, operation of mass transit facilities including vehicles and debt service.		FIN 89-c
Dedicated Highway and Bridge Trust Fund.....	47.2 percent	Subject to legislative appropriation for: construction, reconstruction, enhancement, improvement, replacement, reconditioning, restoration, rehabilitation and preservation of State, county, town, city and village roads, highways, parkways and bridges; matching and Federal grants; preventative maintenance; engineering and administrative		FIN 89-b

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<b>NEW YORK</b> (continued)		services of the Department of Transportation; and debt service.		
Emergency Highway Reconditioning and Preservation Fund.....	12.5 percent	See below.	This amount is credited to the Reserve Account within the fund.	TAX 282-b; 284-a FIN 89
Emergency Highway Construction and Reconstruction Fund.....	12.5 percent	See below.	This amount is credited to the Reserve Account within the fund.	TAX 282-b; 284-a FIN 89-a
	3 cents (diesel)	Distributed as follows:		
General Fund	75 percent	Subject to legislative appropriation for: construction, reconstruction, enhancement, improvement, replacement, reconditioning, restoration, rehabilitation and preservation of State, county, town, city and village roads, highways, parkways and bridges; matching and Federal grants; preventative maintenance; engineering and administrative services of the Department of Transportation; and debt service.	Funds may also be appropriated for similar activities involving rail, port and aviation facilities (State Finance 89-b).	TAX 171-a
Emergency Highway Reconditioning and Preservation Fund.....	12.5 percent	See below.		FIN 89
Emergency Highway Construction and Reconstruction Fund.....	12.5 percent	See below.		FIN 89-a
	1 cent (gasoline), 1 cent (diesel)	Distributed as follows:		TAX 284-c TAX 282-c
Emergency Highway Reconditioning and Preservation Fund.....	50 percent	State highway reconditioning and preservation, projects whose deferral would result in rapid deterioration of State highways.	New York State Thruway Authority is designated as a financing agent for issuing bonds. Contractual agreements are between the Commissioner of Transportation and the Authority (State Finance 89). Half of this amount is credited to the Reserve Account within the fund.	TAX 282-c; 284-c; FIN 89
Emergency Highway Construction and Reconstruction Fund.....	50 percent	Design, acquisition, construction or reconstruction of State highways and parkways.	New York State Thruway Authority is designated as a financing agent for issuing bonds. Contractual agreements are between the Commissioner of Transportation and the Authority (State Finance 89-a). Half of this amount is credited to the Reserve Account within the fund.	TAX 282-c; 284-c; FIN 89-a
<b>NORTH CAROLINA</b> Gasoline: 29.9 Cents Diesel: 29.9 Cents LPG: 29.9 Cents Gasohol: 29.9 Cents	- - - -	- - - -	\$105-449.81 Same as gasoline. Same as gasoline. Same as gasoline.  Rates shown do not include a 0.25 cent per gallon inspection fee assessed on all motor fuel. The tax on motor fuel is comprised of a fixed rate of 17.5 cents and a variable rate of 12.4 cents as of January 1, 2008) calculated as 7% of the average wholesale price of motor fuel, as computed every six months.	See remarks See remarks See remarks See remarks



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<b>NORTH CAROLINA</b> (continued)	Inspection Fee .25 cent	Distributed as follows:		119-18
Department of Revenue.....	Amount required	Collection and administration.		119-18
Department of Agriculture.....	Amount required	Collection and administration.		119-23
General Fund.....	Nonhighway and kerosene fees	State general purposes.		119-23
Leaking Underground Storage Tank Funds.....	Remainder	Leaking underground storage tank correction.		119-18
	Motor-fuel Tax	Distributed as follows:		
Department of Revenue.....	Amount required	Refunds of gasoline tax.		105-449
	Remainder	Distributed as follows:		
Leaking Underground Storage Tank Funds.....	0.5 cent	Leaking underground storage tank correction.	19/32 to the Commercial Leaking Petroleum Underground Storage Tank Cleanup Fund, 3/32 to the Noncommercial Leaking Petroleum Underground Storage Tank Cleanup Fund, and 10/32 to the Water and Air Quality Account Fund.	105-449.125
	Remainder	Distributed as follows:		
State Highway Fund.....	75 percent	Distributed as follows:	Also receives motor-vehicle, motor-carrier and other revenues. (See Table MV-106.) Appropriations are from combined revenues unless otherwise indicated.	105-449.125
Wildlife Resources Commission.....	1/6 of 1 percent	Commission expenses.		105-449.126
State Treasurer .....	1 cent motor-fuel tax revenues	Interest and redemption of State highway bonds.		
Dept. of Transportation, Secretary of Transportation and Staff Units (Public Transportation Division).....	Appropriation	General administration.	Appropriation is the greater of \$1,645,000 or 50 cents times the number of registered vehicles.	136-16.8
Division of Motor Vehicles.....	Appropriation	Collection of motor-vehicle registration fees and motor-carrier taxes; administration of motor-vehicle and driver license laws.		
Municipalities.....	1.75 cent motor-fuel tax revenues	Construction, reconstruction and maintenance of municipal streets and construction of bikeways located within ROW.	Allocated to eligible cities and towns, 75 percent on the basis of population and 25 percent on the basis of mileage of public streets that are not a part of the State Highway system.	136-41.1
Secondary Roads Paving Program.....	1.75 cent motor-fuel tax revenues	Construction, reconstruction and maintenance of secondary roads.	Department of Transportation spends these funds on the basis of unpaved State-maintained secondary road mileage. The formula for the first \$68,670,000 does not include vehicle usage, while the formula for all additional allocations includes only roads with more than 50 vehicles per day.	136-44.2A
Department of Public Instruction.....	Appropriation	Driver training and safety education in public schools.		

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<b>NORTH CAROLINA</b> (continued)				
Department of Crime Control & Public Safety.....	Appropriation	State highway patrol.		
Air Cargo Authority.....	Appropriation	Administration for Air Cargo Center.		
Division of Highways.....	Remainder	Administration, construction, maintenance and betterment of State primary and secondary highways, municipal extensions, and scenic parkways.		
State Highway Trust Fund.....	25 percent	Distributed as follows:	Also receives motor-vehicle, motor-carrier and other revenues. (See Tables MV-106 and S-106) Appropriations shown are from combined revenues unless otherwise indicated. If any Federal-aid Highway program funds are received for a Trust Fund project, an equivalent amount will be transferred from the Trust Fund to the State Highway Fund. In the first quarter after the Secretary of Transportation certifies that sufficient revenue has accumulated to fund all designated projects (Chapter 136-14), the Trust Fund will be eliminated, and all of its funding sources will revert to the State Highway Fund.	105-449.125,
Department of Transportation.....	Amount required	Administration of Trust Fund.	Not to exceed 4.5 percent of total revenue.	136-176
	Remainder	Distributed as follows:		
Municipalities.....	6.5 percent	Construction, reconstruction and maintenance of municipal streets.	For distribution, see above.	136-176
Secondary Roads Paving Program.....	6.5 percent	Construction, reconstruction and maintenance of county roads.	For distribution, see above. If the Department determines that all State-maintained unpaved roads can be paved within six years with non-Trust Fund revenues, then the 6.5 percent allocated for secondary roads will revert to the Division of Highways and be added to the "Intrastate system" allocation.	136-176
Division of Highways.....	25.05 percent	Plan, design, and construct urban loops.		136-176
Division of Highways.....	61.95 percent	Plan, design, and construct projects of the "intrastate system".		136-176
<b>NORTH DAKOTA</b> Gasoline: 23 Cents Gasohol: 23 Cents Diesel: 23 Cents LPG: 23 Cents	- - - - -	- - - - -	- - - - -	57-43.1-02 57-43.1-02 57-43.2-02 57-43.2-02 57-43.2-02
Township Road Fund.....	1 cent - industrial 1 cent - agricultural	Construction and maintenance of township highways and bridges.	The 1 cent tax imposed for township highway and bridge purposes is not refundable.	54-27-19.1
	Fuel used for aviation, agricultural purposes, or industrial purposes	Distributed as follows:		
Motor Fuel Refund Account.....	Amount required	Refund of motor-fuel tax.	Refunds are limited to 21.5 cents for industrial users, and 15 cents for agricultural users.	57-43.1-03; 57-43.1-03.1

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<b>NORTH DAKOTA</b> (continued)				
Agricultural Fuel Tax Fund.....	0.5 cent - industrial 2 cents - agricultural	Program for implementation of a State agricultural processing industry for agriculturally derived fuels, chemical and other products.	Reduction of refund on motor fuel used for industrial or agricultural purposes.	57-43.1-03; 57-43.1-03.1
Highway Distribution Fund.....	1 cent - agricultural	Program to provide production incentives to North Dakota ethanol producers.	Reduction of refund on motor fuel used for agricultural purposes.	57-43.1-03.1
Agricultural Research Fund	4 cents - agricultural	Research activities affecting ND commodities		
Aeronautics Commission Fund.....	Unclaimed refunds on aviation gasoline	For airport use.	Also receives a 4 percent excise tax on sale price of aviation gasoline fuel and jet aviation motor fuel on which 8 cent tax was originally levied and subsequently refunded.	57-43.3-07 57-43.3-4
Highway Tax Distribution Fund.....	Appropriation	Collection and administration of motor-fuel tax.		57-43.1-29
Highway Tax Distribution Fund.....	Remainder (net of 22 cents)	Distributed as follows:	This is a common fund receiving motor-fuel revenues, a 2 percent special fuels excise tax on exempt fuels, motor-vehicle and motor-carrier revenues. (See Tables MV-106 and S-106.) Distribution is made from combined revenues.	57-43.1-28; 57-43.1-29
State Highway Fund.....	63 percent	Construction, maintenance and administration of State highways, including safety.		54-27-19
Counties and Cities.....	37 percent	For county highways and city streets.	Allocated by the State Treasurer to the counties in the proportion that the number of motor vehicles registered in each county bears to the total motor vehicles registered in all counties of the State. The amount so allocated to each county is then distributed by the State Treasurer, 73 percent to the county for highway purposes and 27 percent to the incorporated cities of that county for street purposes. Distribution to cities is on a population basis. Provided, however, that in each county having a city with a population of 10,000 or more, the amount transferred each month into the County Highway Tax Distribution Fund shall be the difference between the amount allocated to that county and the total amount allocated and distributed to the cities in that county as computed according to the following formula: (1) The share to each city having a population of less than 1,000 shall be determined by multiplying the population of that city by the product of 1.50 times the statewide per capita average. (2) The share to each city having a population of 1,000 to 4,999, inclusive, shall be determined by multiplying the population of that city by the product of 1.25 times the statewide per capita average. (3) The share to each city having a population of 5,000 or more shall be determined by multiplying the population of that city by the statewide per capita average for all such cities.	54-27-19
<b>OHIO</b> Gasoline: 28 Cents Diesel: 28 Cents LPG: 28 Cents Gasohol: 28 Cents	- - - -	- - - -	2¢ and 15¢ in \$5735.05; 2¢ in \$5735.25; 8¢ in \$5735.29; 1¢ in \$5735.30 Same as gasoline. Same as gasoline. Same as gasoline.	See remarks See remarks See remarks See remarks
Tax Refund Special Account.....	Amount required	Amount of refunds of motor-vehicle fuel taxes.	Sufficient amounts are placed in account to equal refunds certified by the Tax Commissioner. Refunds total about \$20-25 million per year.	5735.23; 5735.26
Waterways Safety Fund and Wildlife Boater and Angler Fund	1 percent of gross tax receipts after refunds	Acquiring, constructing and maintaining harbors, channels and facilities for vessels in navigable waters.	General assembly finds that this percentage represents the amount of fuel used in boats. 7/8ths to Water Safety Fund and 1/8th to boater angler fund	5735.051

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NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
<b>OHIO</b> (continued)				
Grade Crossing Protection Fund.....	\$ 100,000 per month	Payment of public share of the cost of reducing hazards at public highway-railway crossings.		4907.472; 5735.23
State Highway Safety Fund..	\$ 1,600,000 per month	Ohio State Highway Patrol		HB 119
Motor Fuel Tax Admin Fund	0.275 percent of gross tax receipts after refunds	Ohio Department of Taxation	To pay the expenses of the Department of Taxation incident to administration of the motor fuel laws.	5735.053
<b>Calculate Balance, then:</b>				
State Highway Operating Fund	Appox 63.9 % of total	Ohio Department of Transportation	Of the amounts credited to the Highway Operating Fund, the following transfers or reductions take place: - An amount required to satisfy the debt service for the State Highway Bond Obligations is transferred to the Bond Retirement Fund - Approximately \$188 million per year is allocated back to the municipalities, counties, and townships - A total of \$14.7 million is transferred to other state agencies such Department of Development, Inspector Generals office, and Ohio Turnpike Community Resolution Fund	5735.23, 5735.26, 5735.30 and 5735.27 Temporary law HB 6 Temporary law HB 6
Municipalities.....	Appx 12.6 % of total	Construction and maintenance of city highways, roads, streets, and bridges. Debt service.	Allocated on basis of number of vehicles registered in preceding year. Receipts flow through the Gasoline Excise Tax Fund.	5735.23; 5735.27(A)(1) 5735.291
Counties.....	Appox 10.8% of total	Maintenance and repair of county roads and highways. Debt service.	Distributed to counties in equal portions. Receipts flow through the Gasoline Excise Tax Fund.	5735.23; 5735.27(A)(3) 5735.291
Townships.....	Appox 6.3 % of total	Construction and maintenance of township roads and highways.	Generally distributed to townships based on formula of registrations and lane miles of roads. Receipts flow through the Gasoline Excise Tax Fund.	5735.23; 5735.27(A)(5) 5735.291
Local Transportation Improvement Fund	Appox 3.4 % of total	Local Road and Bridge Improvements;	Administered by the Ohio Public Works Commission. Receipts flow through the State & Local Government Highway Distribution Fund	164.14; 5735.23
Ohio Turnpike Authority.....	Amount required	Construction, repair and maintenance of Ohio Turnpike.	5 cents per gallon sold at turnpike stations. Funds may not be expended for the construction of new interchanges. Appox 2.0 - 2.5 mil year.	5735.23
<b>OKLAHOMA</b> Gasoline: 17 Cents Diesel: 14 Cents LPG: 17 Cents Gasohol: 17 Cents	- - - -	- - - -	Rates shown composed of the following parts: 16 cents in §68-500.4(1); 1 cent in §17-354 13 cents in §68-500.4(2), 1 cent in §17-354 5.5¢ in §68-703; 1¢ in §68-705; 2.5¢ in §68-707.1; 1¢ in §707.2; 6¢ in §68-707.3; 1¢ in 17-354 Same as gasoline.  Rates shown include additional 1 cent per gallon to fund the Petroleum Storage Tank Release Environmental Cleanup Indemnity Fund.	See remarks See remarks See remarks See remarks
Petroleum Storage Tank Release Environmental Cleanup Indemnity Fund.....	1 cent	Distributed as follows:		
Corporation Commission....	\$1,000,000	Regulatory activities associated with the exploration and production of oil and gas.		17-354
Environmental Trust Revolving Fund.....	\$1,000,000	Cleanup of abandoned oil and gas processing and refining sites.		17-354

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NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
<b>OKLAHOMA</b> (continued)				
State Transportation Fund.....	Remainder	Construction, repair and maintenance of State highways.	When the balance of the Petroleum Storage Tank Release Indemnity Fund falls below \$5,000,000, the additional 1 cent tax is to be deposited in the Indemnity Fund for 90 days. Tax from 97.5 percent of all fuels used on turnpikes, not exceeding \$1,000,000 per year, or \$3,000,000 per year if additional bonds are sold, is deducted from State Transportation Fund and paid to Turnpike Authority. This fund also receives certain motor-vehicle revenues. (See Table MV-106)	17-354
	16 cents (gasoline, gasohol)	Distributed as follows:		
Native American Indian Tribes.....	4.5 percent		These funds are deemed to be in lieu of tribal tax revenues that the tribes would have otherwise collected on sales of motor fuels.	68-500.63(C)(3)
Aeronautics Commission Revolving Fund.....	\$3,000 monthly		Estimated amount of tax paid on gasoline consumed by engines to propel aircraft.	3-91
State Transportation Fund.....	\$250,000 monthly	Construction, repair and maintenance of State highways.		68-500.6(A)(1)
	Remainder	Distributed as follows:		
General Revenue Fund.....		Collection and administration of tax.	3% on "OK Turnpike Miles Certification"	68-500.6(A)(2)
	63.75 percent	Distributed as follows:		68-500.6(A)(3)
Public Transit Revolving Fund.....	\$850,000	For establishing, expanding, improving and maintaining rural and urban mass transportation services. Fund administered by State DOT.		68-500.6(A)(3); 69-4031
Railroad Maintenance Revolving Fund.....	\$850,000	For rail planning; administration of railroad assistance projects; rail service continuation payments; and the acquisition, construction, reconstruction, repair, maintenance and operation of railroad right-of-way and trackage. Fund administered by State DOT.		68-500.6(A)(3); 66-309
State Transportation Fund.....	Remainder	Construction and maintenance of State Highways.	Tax from 97.5 percent of all fuels used on turnpikes is deducted from the State Transportation Fund and paid to Turnpike Authority until all of the Authority's debt service has been paid. From this amount 3 percent apportioned to the State General Fund. This fund also receives certain motor-vehicle revenues. (See Table MV-106).	68-500.6(A)(3); 69-1727
County Highway Funds.....	27 percent	Construction and maintenance of county and township roads and streets, debt service for county highway bonds, and 1/3 of Circuit Engineering District Revolving Fund	Distributed among the counties based on a combination of area, population, and road miles.	68-500.6(A)(4)
County Road Improvement Revolving Fund.....	3.125 percent	For improvement and maintenance of county primary roads.	Maximum of \$20 million a year paid to counties based on needs. County road and bridge improvement programs to be coordinated. State DOT. administered.	68-500.6(A)(5)
County Bridge Improvement Fund.....	2.625 percent	For improving, repairing and replacing county bridges, and matching Federal-aid funds.	Fund distribution is based on need. State DOT administered.	68-500.6(A)(6)

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NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
<b>OKLAHOMA</b> (continued)				
Incorporated Cities and Towns.....	1.875 percent	Construction and maintenance of streets and alleys.	These funds are distributed to cities and towns in the proportion which the population, as shown by the last Federal census, bears to the total population of all incorporated cities and towns in the State.	68-500.6(A)(7)
	13 cents (diesel)	Distributed as follows:		
Native American Indian Tribes.....	4.5 percent		These funds are deemed to be in lieu of tribal tax revenues that the tribes would have otherwise collected on sales of motor fuels.	68-500.63(C)(3)
State Transportation Fund....	\$83,333 monthly	Construction, repair and maintenance of State highways.		68-500.7(A)(1)
	Remainder	Distributed as follows:		
High Priority State Bridge Revolving Fund	1.39 percent	Collection and administration of tax.		68-500.7(A)(2)
State Transportation Fund....	64.34 percent	Construction, repair and maintenance of State highways.	Tax from 97.5 percent of all fuels used on turnpikes is deducted from the State Transportation Fund and paid to Turnpike Authority until all of the Authority's debt service has been paid. From this amount 3 percent apportioned to the State General Fund. This fund also receives certain motor-vehicle revenues. (See Table MV-106).	68-500.7(A)(3); 69-1727
County Highway Funds.....	26.58 percent	Construction and maintenance of county and township roads and streets, debt service for county highway bonds, and 1/3 of 1 percent to State General Fund for auditing county books.		68-500.7(A)(4)
County Road Improvement Revolving Fund.....	3.85 percent	For improvement and maintenance of county primary roads.	Maximum of \$20 million a year paid to counties based on needs. County road and bridge improvement programs to be coordinated. State DOT. administered.	68-500.7(A)(5)
County Bridge Improvement Fund.....	3.84 percent	For improving, repairing and replacing county bridges, and matching Federal-aid funds.	Fund distribution is based on need. State DOT administered.	68-500.7(A)(6)
	16 cents (LPG)	Distributed as follows:		
	6 cents	Distributed as follows:		68-704(A)(1); 68-707.1(C);
General Revenue Fund.....	3 percent	General governmental functions of State government.		68-704(A)(1)
State Transportation Fund....	72.75 percent	Construction, repair and maintenance of State highways.	Tax from 97.5 percent of all fuels used on turnpikes is deducted from the State Transportation Fund and paid to Turnpike Authority until all of the Authority's debt service has been paid. From this amount 3 percent apportioned to the State General Fund. This fund also receives certain motor-vehicle revenues. (See Table MV-106).	68-704(A)(1); 68-707.1(C); 69-1727
County Highway Funds.....	24.25 percent	Construction and maintenance of county and township roads and streets, debt service for county highway bonds, and 1/3 of 1 percent to State General Fund for auditing county books.		68-704(A)(1)
State Transportation Fund....	6 cents	Construction, repair and maintenance of State highways.	Tax from 97.5 percent of all fuels used on turnpikes is deducted from the State Transportation Fund and paid to Turnpike Authority until all of the Authority's debt service has been paid. From this amount 3 percent apportioned to the State General Fund. This fund also receives certain motor-vehicle revenues. (See Table MV-106).	68-704(A)(2); 68-707.3(D)(1); 69-1727

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<b>OKLAHOMA</b> (continued)				
County Highway Funds.....	2.5 cents	Construction and maintenance of county and township roads and streets, debt service for county highway bonds, and 1/3 of 1 percent to State General Fund for auditing county books.		68-704(A)(3)
County Bridge Improvement Fund.....	0.5 cent	For improving, repairing and replacing county bridges, and matching Federal-aid funds.	Maximum of \$20 million a year paid to counties based on needs. County road and bridge improvement programs to be coordinated. Administered by State Department of Transportation.	68-707.1(C)
County Road Improvement Revolving Fund.....	1 cent	For improvement and maintenance of county primary roads.		68-707.2
<b>OREGON</b>				
Gasoline: 24 Cents	-	-	-	319.020
Diesel: 24 Cents	-	-	-	319.520
LPG: 24 Cents	-	-	-	319.530
Gasohol: 24 Cents	-	-	-	319.530
Dept. of Transportation, Driver and Motor Vehicles Expense Account.....	Amount required	Collection, administration and refunds of tax.	Receipts are deposited in collection account from which expenses and refunds are paid.	802.110
Aeronautics Fund.....	9 cents of tax on gasoline sold for aircraft use	Advancement of aviation.	15 cent refund made on aviation fuel when full tax is paid. Also, 1/2 cent of jet fuel used for this purpose.	319.410; 319.417
Boating Safety, Law Enforcement and Facility Account.....	Appropriation	Administration, marine safety and education programs, and boating facility development.	Represents the amount of fuel tax attributable to marine use.	319.415
All-Terrain Vehicle Account.....	Appropriation	Development of snowmobile and ATV facilities, training of ATV operators, provision of first aid and police service.	Represents the amount of unrefunded fuel tax attributable to snowmobile and ATV use.	802.140
Highway Fund.....	Remainder	For various purposes given below:	Highway fund receives motor-fuel, motor-vehicle, and motor-carrier taxes and fines. (See Table MV-106.) Allocations below are from combined revenues.	366.505
Counties.....	24.38 percent	Construction, maintenance and operation of public highways, roads and streets, including debt service on highway obligations.	Allocations to counties are in the same ratio as county motor-vehicle registrations and total State registrations.	366.524; 366.514(3)
Cities.....	15.57 percent	Construction, maintenance and operation of public highways, roads and streets, including debt service on highway obligations.	Allocation to cities are based on population.	366.524; 366.514(3)
Highway Division of Department of Transportation.....	Remainder	Interest and redemption of State highway bonds. Construction and maintenance of State highways and administration of State Transportation Commission; cooperation in construction of Federal forest highways. Repair and maintenance of city streets forming links to State primary and secondary road systems.		366.505; 366.514(3)

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<b>PENNSYLVANIA</b>				
Gasoline: 31.2 Cents	-	-	12¢ in §75-9004(a); 19.2¢ in §75-9502	See remarks
Diesel: 38.1 Cents	-	-	12¢ in §75-9004(a); 26.1¢ in §75-9502	See remarks
LPG: 22.8 Cents	-	-	Alternative fuels are taxed on a gasoline gallon equivalent basis. (§75-9004(a) and §75-9004(d))	See remarks
Gasohol: 31.2 Cents	-	-	Same as gasoline	See remarks
			Rates consist of a 12 cent flat rate and variable rate. The variable excise tax (Oil Company Franchise Tax) consists of four parts and is imposed at the rates of 60 mills 55 mills, 38.5 mills and an additional 55 mills per dollar of average wholesale price as determined by the Department of Revenue. Although the fuel price range is set from 90 cents to \$1.25 per gallon, the average wholesale price per gallon is 1.25 cents effective January 1, 2008. The LPG tax rate is computed on a cents per gallon equivalent basis.	
Motor License Fund.....	Refunds	Amount required.		75-9017(h)
Motor License Fund.....	5.3 cents, aviation gasoline; 2.0 cents, jet fuel	To promote the development of a system of airport facilities which are adequate to meet the needs of safety in air travel and the economic growth of the Commonwealth.	Funds are appropriated to the Department of Transportation to be used for State-owned airport operations and capital improvements, and to provide funds on a matching basis to local governments for capital improvements at locally-owned airports.	Constitution, Art. 8, §11
Boat Fund, Pennsylvania Fish and Boat Commission...	Revenues from motorboat use	To promote watercraft safety, maintain and develop boating waterways, and enforce boating laws and regulations on the inland waters of the Commonwealth.	Refunds of the 12 cents tax are made to the Boat Fund of the Pennsylvania Fish Commission based on survey reports submitted annually by boat owners.	72-2611q
Department of Environmental Resources...	See Remarks	Motorized and nonmotorized recreational trails.	An amount equal to revenues from off-highway recreational vehicle use is appropriated through the General Fund to the Department of Environmental Resources. This appropriation does not come from motor-fuel revenues, and does not reduce the amount available to be deposited in the Motor License Fund for highway purposes.	75-9017(d)
Liquid Fuels Tax Fund.....	0.5 cent	Construction and maintenance of roads, highways and bridges within the county; and county aid to cities, boroughs, towns and townships for roads and streets.	No expenditures may be made for new construction without prior approval by the Department of Transportation; no moneys may be allocated to political subdivisions until Department approval of project. The 0.5 cent is deposited directly into Liquid Fuels Tax Fund and never enters the Motor License Fund.	75-9010(a)
Motor License Fund.....	11.5 cents	Distributed as follows:	Motor License Fund receipts are to be used solely for highway purposes and shall not be diverted to any other use.	75-9010(e)(3)
Payments to Municipalities.....	20 percent	(1) Maintenance, repair, construction, or reconstruction of such public roads or streets for which the municipalities are responsible. (2) Acquisition, maintenance, repair and operation of street signs, traffic signs and traffic signal control systems.	20 percent of the amount deposited in the Motor License Fund is appropriated out of the Motor License Fund on a 50 percent mileage and a 50 percent population formula, except that no municipality may receive less than the amount allocated during the fiscal year ending June 30, 1969.	75-9511(d); 72-2615.3
Department of Transportation.....	80 percent	Pay principal and interest on bonds, administration, engineering, construction, right-of-way acquisition, transportation safety, maintenance, and operation of the State highway system.		Constitution, Art. 8, §11
Motor License Fund.....	7.5 cents	Distributed as follows:	This represents 60 mils of the Oil Franchise Tax.	75-9502
Department of Conservation and Natural Resources.....	\$1,000,000	Maintenance of forestry roads.		75-9106(b)



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<b>PENNSYLVANIA</b> (continued)				
State Conservation Commission.....	\$4,000,000	Maintenance and improvement of dirt and gravel roads.		75-9106(b)
	Remainder	Distributed as follows:		
State Highway Transfer and Restoration Restricted Account.....	3/60	To maintain functionally-local highways which have been transferred from State to municipal control.	Transfer of funds to municipalities requires authorization by the Governor.	75-9511
Municipalities.....	7/35	Local highway maintenance and construction.	Calculated as 20 percent of 35 mills of the tax. Distributed on basis of mileage and population as noted above.	75-9511
First Class Cities.....	Amount required	Local highway maintenance and construction.	Increment needed to raise basic allocation to an amount equal to 2 percent of oil company wholesale revenues from sales of gasoline delivered to retail outlets in First Class Cities.	75-9511
Department of Transportation.....	22/60	State highway maintenance.		75-9511
Department of Transportation.....	Remainder	See authorized expenditures above.		Constitution, Art. 8, §11
Motor License Fund.....	55 mills	Distributed as follows:	This represents 55 mils of the Oil Franchise Tax.	75-9502
Department of Environmental Resources.....	2 percent	Maintenance of county or forestry bridges		
Municipalities.....	12 percent	Local highway maintenance and construction.	Distributed on basis of mileage and population as noted above.	75-9502
Pennsylvania Turnpike Commission.....	14 percent	Turnpike extension. Interstate connectors to turnpike.		75-9502
County Maintenance Districts.....	42 percent	Maintenance.		75-9502
Department of Transportation.....	17 percent	Highway capital projects.		75-9502
Department of Transportation.....	13 percent	Reconstruction and maintenance of bridges.		75-9502
Motor License Fund.....	38.5 mills	Distributed as follows:	This represents 38.5 mils of the Oil Franchise Tax.	75-9502
Municipalities.....	12 percent	Local highway maintenance and construction.		75-9502
Department of Transportation.....	88 percent	Distributed as follows:		75-9502
County Maintenance Districts.....	57 percent	Maintenance.		75-9502
Department of Transportation.....	43 percent	Statewide highway restoration, betterment and resurfacing program.		75-9502

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<b>PENNSYLVANIA</b> (continued)				
Highway Bridge Improvement Restricted Account, Motor License Fund.....	55 mills	Bridge improvements.	This represents the additional 55 mills of the Oil Franchise Tax.	75-9502
<b>RHODE ISLAND</b> <b>All Motor Fuel:</b> <b>29 Cents</b>	-	-	28¢ in §31-36-7; 1¢ in §46-12.9-11	See remarks
			Includes variable tax of the greater of 25 cents or 11 percent of wholesale price as determined quarterly, and an additional variable tax of the greater of 3 cents or 2 percent of the wholesale price.	
			Tax rate also includes 1 cent environmental protection regulatory fee to be used for the Underground Storage Tank Financial Responsibility Fund. This fee is suspended whenever the balance of the fund exceeds \$8,000,000 and reinstated whenever the balance falls below \$5,000,000.	46-12.9-11
Department of Administration.....	Amount required	Refunds.		31-36-15
Underground Storage Tank Financial Responsibility Fund.....	1 cent	Clean-up of underground storage tanks.	This represents the environmental protection regulatory fee.	46-12.9-11
State General Fund.....	10 cents	Subject to appropriation for highway or other purposes.	Some appropriations for highway purposes are made from the General Fund.	31-36-7; 31-36-20
Rhode Island Public Transit Authority.....	3 cents	Support operations of Rhode Island Public Transit Authority.		31-36-20
Department of Elderly Affairs.....	1 cent	Elderly and Disabled Transportation Program.		31-36-20
Intermodal Surface Transportation Fund.....	14 cents	Reconstruction and repair of State highways. Debt service of General Obligation bonds. Also funds other Department of Transportation activities.		31-36-20
<b>SOUTH CAROLINA</b> <b>Gasoline: 16 Cents</b> <b>Diesel: 16 Cents</b> <b>LPG: 16 Cents</b> <b>Gasohol: 16 Cents</b>	- - - -	- - - -	- - - -	12-28-310 12-28-310 12-28-310 12-28-310
Department of Revenue.....	Amount required	Refunds of tax.	Tax rates do not include the 0.25 cent inspection fee or the 0.5 cent environmental impact fee charged on petroleum products.  All refunds are of the full tax (no refund for watercraft).	12-28-2355
Special Water Recreational Resources Fund, Department of Natural Resources	1 percent of 13 cents	Water recreational resources.	Distributed to counties on basis of watercraft registered in each county.	12-28-2730

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<b>SOUTH CAROLINA</b> (continued)				
County Transportation Fund.....	2.66 cents	Expended under State supervision for improvement of highways in the State secondary system.	Apportioned among the counties as follows: 1/3 in the ratio of county land area to the total land area of the State; 1/3 in the ratio of county population to the total population of the State; and 1/3 in the ratio of county mileage of all rural public roads to total rural public mileage in the State.	12-28-2740
State Department of Transportation.....	Remainder	Construction, maintenance and administration of State Department of Transportation, mass transit, and Federal match.		12-28-2750
<b>SOUTH DAKOTA</b> Gasoline: 22 Cents Diesel: 22 Cents LPG: 20 Cents Gasohol: 20 Cents	- - - -	- - - -	- - - -	10-47B-4 10-47B-4 10-47B-4 10-47B-4
Motor Fuel Tax Fund .....	All	Distributed as follows:		
International Fuel Tax Agreement Fund.....	Amount required	Transfers to other States under IFTA agreement.		10-47B-149
Motor Fuel Refund Account, Department of Revenue.....	Amount required	Refunds of tax.	Transferred from motor-fuel receipts as needed.	10-47B-149
Motor Fuel Tax Administration Account.....	2 percent of deposits	Administration of fuel tax laws.	All unexpended funds at end of year are transferred back to State Highway Fund.	10-47B-149
Conservation Commission Grant Fund.....	See remarks	Implement Conservation Commission Grant Program.	Fund receives an amount equal to 35 percent of claimed refunds. Distribution is limited to \$850,000. (\$1,500,000 beginning FY 1994) This amount is supposed to represent the amount of unclaimed refunds.	10-47B-149
Snowmobile Trails Fund, Department of Game, Fish and Parks.....	Taxes on snowmobile use	Build and maintain snowmobile trails.	Fund receives an annual transfer computed as the number of licensed snowmobiles times 125 gallons times the motor fuel tax rate.	10-47B-149
Parks and Recreation Fund, Department of Game, Fish and Parks.....	Taxes on motorboat use	Improve boating facilities, water treatment and pollution control.	Fund receives an annual transfer computed as the number of licensed motorized boats times 140 gallons times the motor fuel tax rate.	10-47B-149; 10-47B-151
State Aeronautics Fund.....	Taxes on aviation use		Transferred monthly.	10-47B-150
State Highway Fund, State Department of Transportation.....	Remainder	Construction, maintenance and administration of State highways and highway patrol.	This is a common fund receiving motor-fuel revenues and motor vehicle excise tax revenues. (See Table MV-106) Highway patrol receives highway fund support.	10-47B-149
<b>TENNESSEE</b> Gasoline: 20 Cents Diesel: 17 Cents LPG: 14 Cents Gasohol: 20 Cents	- - - -	- - - -	- - - -	67-3-1301 67-3-1302 67-3-2202

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NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
<b>TENNESSEE</b> (continued)	- -	- -	Same as gasoline.	67-3-1301 67-3-2213
Department of Revenue.....	Amount required	Refunds of tax.	Rates shown do not include the additional 1 cent special privilege tax and 0.4 cent environmental assurance fee on all petroleum products, or the local option 1 cent special privilege tax on gasoline that local governments may levy for local transportation funding. See Table S-106 for distribution of the additional 1.4 cents on all petroleum products.	67-3-1303; 67-3-1304; 67-3-2104
Highway Fund.....	3 cents (gasoline, LPG) 2 cents (diesel)	Construction, maintenance and administration of State highways.		67-3-2001; 67-3-2008; 67-3-2005
Wildlife Resources Fund.....	Remainder	Distributed as follows:	17 cents gasoline, 15 cents diesel, and 11 cents LPG.	
State Sinking Fund Bond Account, State Sinking Fund Board.....	0.1074 percent (gasoline)	Administration of Boating Safety Act of 1965.		67-3-2001(g)
	Amount required	Interest and redemption, all State debt.	Annual inspection fees on volatile substances, annual franchise tax, and 1/2 annual motor-vehicle registration fees also pledged against State debt.	67-3-2001
	Remainder	Distributed as follows:	Net of 17 cents gasoline, 14 cents diesel, and 11 cents LPG.	
Highway Fund.....	3 cents (gasoline, diesel, LPG)			67-3-2001; 67-3-2005; 67-3-2008
Highway Fund.....	\$3,000,000 (gasoline)	For the use and benefit of certain mass transit projects.		67-3-2001
Highway Fund.....	Remainder	For accelerating the resurfacing of the State highway system and establishing a 12 year cycle of resurfacing.	Also receives certain motor-vehicle fees. (See Table MV-106)	
General Fund.....	3 cents (gasoline), 1 cent (LPG)			67-3-2001; 67-3-2008
	See remarks	Collection and administration.	Prior to and from this distribution, from all motor-fuel revenues, 1 percent of counties' and municipalities' share is subtracted for distribution to the General Fund.	67-3-2001
Counties.....	66 2/3 percent	See below.		67-3-2001; 67-3-2005; 67-3-2008
Municipalities.....	33 1/3 percent	See below.		67-3-2001; 67-3-2005; 67-3-2008
General Fund.....	Remainder	Distributed as follows:	Net of 11 cents gasoline, 11 cents diesel, and 8 cents LPG.	
	See remarks	Collection and administration.	Prior to and from this distribution, from gasoline and gasohol revenue, 1 percent of counties' and municipalities' share and 2 percent of Highway Fund share are subtracted for distribution to General Fund.	

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NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
<b>TENNESSEE</b> (continued)				
General Fund.....	1.62 percent (diesel, CNG) 1.58 percent (LPG)	Collection and administration.		67-3-2005; 67-3-2008
Counties.....	28.6 percent (gasoline) 24.75 percent (diesel, CNG) 28.28 percent (LPG)	Construction and maintenance of county highways. The State Treasurer may withhold any part of funds to pay amounts owed by a county for State Old Age Assistance Fund, auditing fees, Central State Hospital dues, etc. Mass transit limited to 22.22 percent. Debt service limited to 50 percent.	Department of Highways may administer fund and make expenditures at option of county. County trustee receives 1 percent for expenses if funds are administered by county. 1/2 of fund is distributed equally among the counties, 1/4 according to area and 1/4 according to population.	67-3-2001; 67-3-2005; 67-3-2008
Municipalities.....	14.3 percent (gasoline) 12.38 percent (diesel, CNG) 14.14 percent (LPG)	Construction, improvement, maintenance, administration and debt service. Mass transit limited to 22.22 percent.	Distributed among municipalities on basis of population.	67-3-2001; 67-3-2005; 67-3-2008
Highway Fund.....	57.1 percent (gasoline) 61.25 percent (diesel, CNG) 56.0 percent (LPG)	Construction, maintenance and administration of State highways; and the utility relocation program.	This fund receives the State's share of net 1 cent special petroleum tax revenues, and a portion of certain motor-vehicle revenues. (See Table MV-106)	67-3-2001; 67-3-2005; 67-3-2008
<b>TEXAS</b>				
Gasoline: 20 Cents	-	-	-	TAX 2-153.102
Diesel: 20 Cents	-	-	-	TAX 2-153.202
LPG: 15 Cents	-	-	-	TAX 2-153.301
Gasohol: 20 Cents	-	-	-	TAX 2-153.102
Highway Motor-Fuel Tax Fund, Comptroller of Public Accounts, General Fund.....	100 percent (gasoline, diesel and LPG)	Gross Receipts, after distributors' allowances	Gross receipts of tax are initially placed in this fund and allocations are made from this fund.	TAX 2-153.503 TAX 2-153.504 TAX 2-153.505
Tax Administration Fund.....	1 percent (gasoline, diesel and LPG)	Collection and administration of tax.	Unexpended balance at the end of each fiscal year reverts for apportionment with bulk of tax.	TAX 2-153.501
	Amount required	Refunds		
	Unrefunded tax on gasoline used in boats	Distributed as follows:		TAX 2-153.502
Available School Fund.....	25 percent	Aid to public schools		TAX 2-153.502
General Fund.....	75 percent	Recreational purposes and enforcement of the Water Safety Act	May be appropriated only to the Parks and Wildlife Department.	TAX 2-153.502
General Fund.....	Other unclaimed refundable tax on fuel used off-highway	State general purposes		TAX 2-153.5025
General Fund.....	Tax on clear diesel used off highway	State general purposes	-	TAX 2-153.5025
	Remainder	Distributed as follows:		

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<b>TEXAS</b> (continued)				
Available School Fund.....	25 percent (gasoline) 25 percent (diesel) 25 percent (LPG)	Aid to public schools.		TAX 2-153.503; TAX 2-153.504; TAX 2-153.505
State Highway Fund.....	50 percent (gasoline) 75 percent (diesel) 75 percent (LPG)	Construction, maintenance and administration of State highways; State highway patrol.	This is a common fund receiving motor-fuel, motor-vehicle, motor-carrier and other revenues. (See Tables MV-106 and S-106.) Expenditures are made from combined revenues.	TAX 2-153.503; TAX 2-153.504; TAX 2-153.505
County and Road District Highway Fund,	25 percent (gasoline)	Distributed as follows:		
	\$7,300,000	Subject to expenditure by counties for right-of-way, construction and maintenance of lateral roads, farm-to-market roads and State highways, and related incidental costs and debt service on bonds sold to finance these activities.	Distribution among the counties is as follows: 1/5 on basis of area of each county to total of all counties; 2/5 on basis of rural population according to last preceding Federal Census; 2/5 on basis of lateral road mileage, determined by the ratio of the mileage of the lateral roads in the county to the total mileage of lateral roads in the State as of January 1 of the year of allocation as determined by the State-Federal Highway Planning Survey and SDHPT (Texas Transportation Code 256.002)	TAX 2-153.503
State Highway Fund.....	Remainder	Construction, reconstruction, improvement and maintenance of farm-to-market roads.		TAX 2-153.503
<b>UTAH</b> Gasoline: 24.5 Cents Diesel: 24.5 Cents LPG: 24.5 Cents Gasohol: 24.5 Cents	- - - -	- - - -	- - - -	59-13-201; 59-13-10; 59-13-301 59-13-201 59-13-201
Transportation Fund.....	All	Distributed as follows:	For "clean fuels", a reduced rate of 3/19 of the base rate is imposed, rounded up to the nearest penny.  This fund receives both motor-fuel and motor-vehicle revenues. (See Table MV-106.) Distributions subject to legislative appropriations. Unexpended end of year balances of allotments and appropriations revert to Transportation Fund for redistribution to the Department of Transportation in the next year.	59-13-102  59-13-201(5)(a); 59-13-301(7)(a)
Division of Finance.....	Amount required	Refunds.	Nonhighway agricultural use refunds are claimed as refundable credits on State income tax returns or corporate franchise tax returns. After approval by the Tax Commission, refunds are paid by the Division of Finance out of the Transportation Fund.	59-13-202
Tax Commission.....	Appropriation	Administration and collection of motor-fuel taxes.	The amount appropriated to the State Tax Commission, the State Highway Patrol, the Division of Finance, and other state agencies outside the Department of Transportation may not exceed a combined total of \$11,920,900.	59-13-201(5)(b); 59-13-301(7)(a); 63-49-19 (1)
Restricted Revenue Account.....	Amount equivalent to use in motor-boats.	Construction, improvement, operation and maintenance of State-owned boating facilities; and Division of Parks and Recreation costs for administering and enforcing State Boating Act.	The State Tax Commission determines the amount of motor fuel tax revenue received from motorboats registered under the State Boating Act.	59-13-201(6)
Off-Highway Vehicle Account.....	See remarks	Construction, improvement, operation and maintenance of off-highway vehicle facilities; administrative costs and education of off-highway vehicle users.	Receives the lesser of 0.5 percent of motor-fuel receipts or \$1,050,000. Distribution expires July 1, 2010. Also receives off-highway vehicle registration fees. (See Table MV-106.)	59-13-201(8); 41-22-19

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<b>UTAH</b> (continued)				
Department of Public Safety, Driver's License Division.....	Appropriation	Law enforcement.	Refer to remarks above in Tax Commission Appropriation.	
Department of Finance.....	Appropriation	Administration of Transportation Fund and related accounts.	Refer to remarks above in Tax Commission Appropriation.	
Travel Development.....	Appropriation	Tourism.	Refer to remarks above in Tax Commission Appropriation.	
	Remainder	Distributed as follows:		
Class B & C Roads Fund, State Transportation Commission.....	30 percent	Maintenance and improvement of designated roads maintained by cities and counties.	Fund apportioned among counties, cities and towns as follows: 50 percent - based on weighted mileage. 50 percent - based on population.	72-2-107; 72-2-108
Highway Rehabilitation Restricted Account, Department of Transportation.....	2/11 of Fuel Tax Revenues	Highway rehabilitation.		72-2-106
Department of Transportation.....	Remainder	Construction, maintenance and administration of State highways.		59-13-201; 59-13-301
<b>VERMONT</b>				
<b>Gasoline: 20 Cents</b>	-	-	-	23-3106
<b>Diesel: 26 Cents</b>	-	-	-	23-3003
<b>LPG: None</b>	-	-	-	
<b>Gasohol: 20 Cents</b>	-	-	-	23-3106
Petroleum Cleanup Fund.....	1 cent	Cleanup of underground storage tank spills.	Rates shown include a 1 cent per gallon petroleum distributor licensing fee.  From petroleum distributor licensing fee.	10-1942
	3/8th of 1 cent of gas tax	Distributed as follows:		23-3106(d)
Fish and Wildlife Fund.....	78 percent	Conservation and management of natural resources.		23-3106(d)
Department of Forests, Parks, and Recreation.....	24 percent	Conservation and management of natural resources.		23-3106(d)
Transportation Fund, State Treasury.....	Remainder	Distributed as follows:	This is a common fund receiving all revenues from motor-fuel taxes and motor-vehicle fees. (See Table MV-106.) Appropriations are from combined revenues.	23-3106(c); 23-3015
Motor Vehicle Department.....	Appropriation	Expenses of operating department, including collection and administration of motor-fuel tax and motor-vehicle fees, driver improvement and control.		

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NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
<b>VERMONT</b> (continued)				
Department of Public Safety.....	Appropriation	Expenses of operating department, including administration of State police and State investigation agencies.	Represents highway law enforcement, and training communications portion of the Department (excludes criminal investigation).	
Town Highways.....	Appropriation	Town road and bridge programs and quarterly block grants to towns.		
	Remainder	Construction, maintenance and administration of State transportation system.		
<b>VIRGINIA</b>				
Gasoline: 17.5 Cents	-	-	-	58.1-2105
Diesel: 17.5 Cents	-	-	-	58.1-2116
LPG: 17.5 Cents	-	-	-	58.1-2116
CNG: 17.5 Cents	-	-	-	58.1-2116
Gasohol: 17.5 Cents	-	-	-	58.1-2105
			Same as gasoline.	
			An additional 19.5 cents per gallon tax is imposed on fuel purchased for vehicles weighing 26,000 pounds or more or having 3 or more axles. A credit of 16 cents for all motor fuel or diesel, or 10 cents for LPG is granted for fuel purchased in the State.	58.1-2701; 58.1-2706;
			Not included in the rates shown are the fuel sales tax in certain local transportation districts and an additional 0.2 cent fee which is imposed on all fuel sold, delivered, or used in Virginia for the Virginia Petroleum Storage Tank Fund. This fee increases to 0.6 cent when the fund balance falls below \$3,000,000 and resumes at 0.2 cent when the fund balance reaches \$6,000,000.	58.1-1720; 62.1-44.34:13
State Treasury.....	All	Distributed as follows:		58.1-2146
Department of Motor Vehicles .....	Amount required	Refunds of tax.		58.1-2146
Department of Aviation.....	Tax on aviation fuel	Promotion of aviation; construction and maintenance of airports.		58.1-2146
Transportation Trust Fund.....	2.5 cents gasoline, 1 cent diesel	Distributed as follows:	Trust Fund receives proceeds of motor vehicle and sales tax increases effective after December 31, 1986. (See Tables MV-106 and S-106)	33.1-23.03:1
Commonwealth Port Fund.....	4.2 percent	Port capital needs.		33.1-23.03:2
Commonwealth Airport Fund.....	2.4 percent	Airport capital and operating expenditures.		33.1-23.03:2
Commonwealth Mass Transit Fund.....	8.4 percent	Mass transit capital and operating expenditures.		33.1-23.03:2
Highway Construction Trust Fund.....	85 percent	Highway construction, reconstruction and maintenance.		33.1-23.03:2
Transportation Trust Fund.....	Remainder	Distributed as follows:		58.1-2146
Department of Motor Vehicles.....				



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NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
<b>VIRGINIA</b> (continued)				
Virginia Agricultural Foundation Fund.....	1 percent	Collection and administrative expenses.		58.1-2146
Commission of Game and Inland Fisheries, Game Protection Funds.....	0.5 cent on agricultural fuel	Agricultural research.		58.1-2146
Marine Resources Commission, Soil and Water Conservation Board, and Transportation Board...	1.5 cents on commercial marine fuel	Game protection and activities of direct benefit to the boating public.	Of tax remaining after refunds made for commercial boats and ships. From tax paid by commercial fishing, oystering, clamming and crabbing; DOT receives 1.5 cents for construction, improvement and maintenance of public docks use by said boats.	58.1-2146
Highway Maintenance and Operating Fund.....	See remarks	Improving public docks, Improving commercial and sport fisheries in State tidal waters, and environmental improvements.	From noncommercial marine use, a sum established by the General Assembly	58.1-2146
Counties not in State Secondary System.....	Remainder	Distributed as follows:	Also receives motor-vehicle revenue. (See Table MV-106)	
Cities.....	Appropriation	For construction and maintenance of county highways.	All but two counties (Arlington and Henrico) have elected to place their roads under State control.	
Department of Rail and Public Transportation.....	Appropriation	Maintenance of streets, roads and bridges in cities and towns.	Paid annually to cities and towns (of more than 3,500 population) for maintenance and improvement, including construction and reconstruction on approved extensions of primary highways and other streets that meet minimum requirements as to type and width.	
Department of Transportation.....	Appropriation	Mass transit aid to regional transportation commissions or local governments.		
Transportation Trust Fund.....	Appropriation	Highway maintenance, operations, planning, research, and administration. Truck weight enforcement.		
Department of Rail and Public Transportation.....	Remainder	Distributed as follows:	Trust Fund receives remainder of revenues not required for non-capital expenditures. These funds are not subject to the distribution shown above for revenues from the tax increases effective after December 31, 1986.	
Department of Transportation.....	Appropriation	See above.		
	Remainder	Highway construction, reconstruction and maintenance.		
<b>WASHINGTON</b> Gasoline: 36 Cents Diesel: 36 Cents LPG: None Gasohol: 36 Cents	- - - -	- - - -	- - - -	82.36.025 82.38.030 82.38.075 82.36.025
Motor Vehicle Fund.....	All		Users pay annual fee in lieu of fuel tax.  Note: Although the Motor Vehicle Fund receives both motor-fuel and motor-vehicle revenues, the allocations are not commingled. See Table MV-106 for disposition of the motor-vehicle revenue share.	82.36.410; 82.38.290

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<b>WASHINGTON</b> (continued)				
Department of Licensing.....	Amount required	Refund of tax claimed for nonhighway use.		82.36.280; 83.38.180
State Treasurer, State Auditor, and Department of Licensing.....	Appropriation	Collection and administration of the tax.		46.68.090
State General Fund, Marine Fuel Tax Refund Account.....	1.139 percent	Pay refunds claimed and marine study costs. From each marine refund claim there shall be deducted 1 cent per gallon for deposit in the "Coastal Protection Fund" for the purpose of administering oil spillage control laws. Remaining unrefunded amount is transferred to fund the acquisition of marine facilities	Subsequent amounts to be determined by study, the results of which shall be reviewed at least once every four years and revision made when required. Refund applies to motor vehicle fuel (gasoline) only.	79A.25.040
Off-Road Vehicle (ORV) Accounts.....	1.0 percent	Expended for off-road vehicle trail and area related purposes plus administrative and coordinative expenditures of the Interagency Committee for Outdoor Recreation (IAC).	Department of Licensing may retain up to 18 percent for administration. Twenty percent to Department of Natural Resources for ORV user education and information. Remainder reverts to IAC.	46.09.170
Snowmobile Account.....	Amount required.	Expended for snowmobile facilities.	Receives fuel used in snowmobiles estimated as 135 gallons times the number of registered snowmobiles (46.10.170). Distribution amount is 3 percent to the Department of Licensing to cover administrative costs; 97 percent to the snowmobile account to be distributed by the Parks and Recreation Commission for acquisition, development, operation and maintenance of snowmobile facilities.	46.10.150
Aeronautics Account.....	0.028 percent and 11 cent aviation fuel tax	For airport construction, modernization and administration. Also refunds for fuels sold to exempt aircraft (primarily Federal aircraft).		82.36.415; 82.42.090
State Highway Program.....	Net Revenues 44.3870 percent	Distributed as follows:  Subject to legislative appropriation for highway purposes of the State including: construction, maintenance and administration of all State highways, including city streets forming a part of the State system through cities; operation and maintenance of movable-span bridges on the State system within incorporated cities; traffic control; limited operation of ferries and debt service on bonds sold for these purposes. Construction and improvement of State highways in urban areas and payment of principal and interest on highway bonds. Payment of interest and redemption of Motor Vehicle Fund tax revenue bonds.	Also receives certain motor-vehicle revenues. (See Table MV-106) A minimum of 0.3 percent shall be spent on the planning accommodation-establishment and maintenance of trail facilities along existing highways for pedestrians, equestrians and bicyclists, such trails declared to be for highway, road and street purposes.	46.68.130 47.30.030 47.30.050 47.68.090
State Highway Program, Special Category C.....	3.2609 percent	Provides bond financing for high cost projects.		46.68.090
Urban Arterial Trust Account.....	7.5597 percent	Arterial Improvement Program: Funds programs to improve mobility and safety. Cities or counties within urban areas, and cities with population of 5,000 or greater.		47.26.080 47.68.090

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<b>WASHINGTON</b> (continued)				
Transportation Improvement Account.....	5.6739 percent	Small City Program: City or town with population less than 5,000. Preserve and improve roadway system. Pedestrian Safety and Mobility Program: Funds to enhance and promote pedestrian mobility and safety. City Hardship Assistance Program: Funding to offset extraordinary costs associated with transfer of state highways to cities with population less than 20,000. Projects selected based on structural condition and accident experience.		47.26.084 46.68.090
Counties.....	19.2287 percent	Funding for cities with a population greater than 5,000, urban counties, and Transportation Benefit Districts. Projects address congestion caused by economic development or fast growth.  State aid for county roads. Construction and maintenance of county roads including bridges and ferries; cooperation with Federal or State governments; interest and redemption of county road bonds; limited operation of ferries. Allotments to Franklin and Grant Counties subject to deductions; amount deducted remains in Motor Vehicle Fund for State highway purposes; also debt service on Columbia River Basin Bonds. Same remark as for cities and towns (trails) except the requirement to spend the minimum amount (0.42 percent) is made inapplicable to counties to which the 0.42 percent allotted is equal to or less than \$3,000 in any year.	Allotted and paid monthly to individual counties according to formula specified by law; all of tax from San Juan County and 50 percent of tax from Island County refunded to respective county. The remainder distributed among the 39 counties: factors of 30 percent each based on population, road costs and money needs; State may set aside any portion of these funds required to match Federal-aid and other county road projects when work is performed by the State. Prior to final distribution, a maximum of \$1,000,000 per biennium is paid to Pierce, Whatcom, and Skagit counties for ferry operations. 1.5 percent is deducted to fund State DOT supervision on county roads, and 0.33 percent is deducted to fund counties' share of costs of highway jurisdiction and related studies.	46.68.120 46.68.090 47.56.725
Cities.....	10.6961 percent	State aid for city streets. Construction and maintenance of streets including bridges and ferries; interest and redemption of general obligation city street bonds. Not less than 0.42 percent shall be spent on the planning, accommodation, establishment and maintenance of trail facilities along existing highways for pedestrians, equestrians and bicyclists, such trails declared to be for highway, road and street purposes. 31.86 percent of the distribution is restricted for construction improvement, chip sealing, seal-coating, and repair for arterial highways and city streets.	Allotted and paid monthly to incorporated cities and towns on basis of population. State may set aside portion of these funds required to match Federal-aid and other projects forming extensions of the State highway system when work is performed by the State. 1.5 percent of allotment is deducted to fund State DOT's supervision of work and expenditures on city streets, including Federal-aid programs. highway jurisdiction and related studies. 1.0 percent is deducted for related studies. 1.0 percent is deducted for City Hardship Assistance Program to finance additional maintenance responsibilities for streets and roads acquired from the State highway systems.	46.68.090 46.68.110 47.30.050
Puget Sound Ferry Operation Account.....	2.3283 percent	To be used for the operation and maintenance of the ferry system and to supplement ferry revenues, subject to legislative appropriation. Any sums accruing in excess of appropriation shall be available to the Transportation Commission for State highway purposes.		46.68.090 47.60.530
Puget Sound Ferry Capital Construction Account.....	2.3726 percent	Principal and interest on ferry system and Hood Canal Bridge revenue bonds issued by Washington Transportation Commission. Remainder for construction of ferries and facilities		46.68.090 47.60.505
Rural Arterial Trust Program.....	2.5363 percent	Construction and improvement of county major and minor collectors in rural areas, construction of replacement bridges on access roads in rural areas, and for administration of the program.	State is divided into five regions and funds available are allocated: one-third in ratio of region's rural area to State rural area total and two-thirds in ratio of region's county major and minor collectors' mileage to State rural area major and minor collectors' mileage.	36.79.020 36.79.040 46.68.090

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<b>WASHINGTON</b> (continued)				
County Arterial Preservation Program.....	1.9565 percent	For improvements to sustain structural safety and operational integrity of county arterials.	Funds are distributed by County Road Administration Board based on number of paved arterial lane miles in unincorporated areas of counties.	46.68.090
<b>WEST VIRGINIA</b> <b>Gasoline: 32.20 Cents</b> <b>Diesel: 32.20 Cents</b> <b>LPG: 32.20 Cents</b> <b>Gasohol: 32.20 Cents</b>	- - - -	- - - -	20.5¢ flat (excise) rate § 11-14C-5; 11.7¢ variable (consumers sales and use) rate § 11-14C-5 Same as gasoline. Same as gasoline. Same as gasoline.	§ 11-14C-5 sales - § 11-15-18b use - § 11-15A-13a
Internal Auditing Division, WV State Tax Department	Amount required	Refunds, collection and administration.	Rates shown include a 20.5 cent fixed rate and a variable rate (11.7 in 2008) determined by applying a 5 percent sales tax rate to an annually determined wholesale price (minimum 97 cents per gallon).	Constitution: Art. 6, Section 52
Industrial Access Road Fund.....	0.75 percent	Constructing and maintaining industrial access roads.	All motor-fuel taxes are paid into the State Treasury and are to be used only for the purpose of construction, reconstruction, maintenance and repair of highways; interest and sinking fund payments on State bonds issued for road purposes.	17-3A-1
Motor Fuel General Tax Administration Fund	1/2 of 1%	General administration of taxes	At end of each fiscal year, all unused moneys in the fund revert to State Road Fund.	11-14C-47
International Fuel Tax Clearing Fund	IFTA	Separate and distribute IFTA revenues		11-14B-11
State Road Fund .....	Remainder after deducting amts of refunds			17-3-1
	9/14	Interest and redemption payments on State highway bonds; construction and maintenance of State expressway and trunkline highways; administrative expenses of the Department.		11-14A-13
	5/14	Unless necessary for bond requirements, taxes collected shall be used for feeder and State and local service road purposes.		11-14A-13
<b>WISCONSIN</b> <b>Gasoline: 30.9 cents</b> <b>Diesel: 30.9 cents</b> <b>LPG: 22.6 cents</b> <b>Gasohol: 30.9 cents</b> <b>CNG: 24.7 cents</b>	- - - - -	- - - - -	- - - - -	78.01; 78.015 78.01; 78.015 78.40; 78.405 78.01; 78.015 78.40; 78.405
			Variable tax computed annually and based on the U.S. Consumer Price Index for all urban consumers. Tax rate is recomputed and published prior to April 1 of each year. Indexing (variable tax computed annually) was eliminated in Wisconsin after the April 1, 2006 adjustment (2005 Act 85).	

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<b>WISCONSIN</b> (continued) Conservation Fund, Department of Natural Resources.	See remarks	Recreational boating, snowmobile trails and ATV trails.	Receives revenue generated by motorboats, snowmobiles, and ATV's. Motorboat use is calculated as 1.4 times 50 gallons times the number of registered motorboats. Snowmobile use is calculated as 1.4 times 50 gallons times the number of registered snowmobiles. ATV use is calculated as 25 gallons times the number of registered ATV's.	25.29
Transportation Fund.	Remainder		This is a common fund receiving motor-fuel and motor-vehicle revenues. (See Table MV-106) Distribution is from combined revenues.	25.40
Department of Tourism. Department of Revenue.	FY 2008 appropriations 2,200,000.00 1,489,600.00 215,700.00	Distributed as follows: Tourism marketing. Motor-fuel tax administration. Railroad and air carrier tax administration.		
Dept of Natural Resources.	37,900.00 19,913,600.00	Rental vehicle fee administration. Snowmobile trail areas, all terrain vehicle, and boating facilities and enforcement.		
Local governments.	1,380,200.00	Distribution of Terminal tax.		
Department of Transportation, Local aids (Counties, Cities, Villages, Towns, Individuals, and Organizations).	410,066,200.00	Local transportation aids.	Includes highways, connecting highways, flood damage, lift bridge, and county forest roads.	
	118,385,700.00	Mass transportation	Includes transit operating aids, demand management and ridesharing, and elderly and handicapped aids.	
	1,090,800.00	Expressway policing aids.		
Local transportation assistance.	19,396,400.00	Railroad and airport development, Amtrak demo project.		
	612,500.00	Harbor assistance aid.		
	32,601,200.00	Local road and bridge improvements.		
	3,625,000.00	Facilities' economic assistance and development.		
State highway facilities.	454,088,400.00	Major highway development, existing highway improvement, Interstate construction and rehabilitation.		
	200,425,500.00	Highway maintenance operations and repairs, traffic operations.		
	17,465,600.00	Administration and planning of Division of Highways.		
General transportation operations.	62,199,900.00	Planning, administration and management activities of the Department of Transportation.		

# PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-FUEL TAX RECEIPTS

BASED ON INFORMATION 8  
AUTHORITIES AND FROM STATE LAW CODES

TABLE MF-106  
STATUS AS OF JANUARY 1, 2008

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
<b>WISCONSIN</b> (continued)				
Motor-Vehicle services and enforcement.	72,591,000.00	Vehicle registration and driver licensing.		
	59,513,400.00	Vehicle inspection and traffic enforcement.		
	13,324,400.00	Motor-vehicle inspection and maintenance.		
Debt service.	779,400.00	Pretrial intoxicated driver intervention grants		
	196,591,100.00	Principal and interest payments on general obligation bonds for transportation facilities and buildings.	See Table MV-106 for amount retained by a trustee for debt service of highway revenue bonds.	
<b>WYOMING</b> Gasoline: 14 Cents Diesel: 14 Cents LPG: None Gasohol: 14 Cents	- - - -	- - - -	\$39-17-104(a) = 11¢ thru 6/30/02 thereafter 13¢; \$39-17-104(d) = 2¢ thru 6/30/02; \$39-17-104(c) = 1¢ thru 6/30/02 thereafter 13¢; \$39-17-204(a) = 11¢ thru 6/30/02 thereafter 13¢; \$39-17-204(c) = 2¢ thru 6/30/02; \$39-17-104(b) = 1¢ thru 6/30/02 thereafter 13¢; \$39-17-204(b) = 2¢ thru 6/30/02 thereafter 13¢. See Table S-106.	See Remarks See Remarks
Department of Transportation			\$39-17-104(a) = 11¢ thru 6/30/02 thereafter 13¢; \$39-17-104(d) = 2¢ thru 6/30/02; \$39-17-104(c) = 1¢ thru 6/30/02 thereafter 13¢; \$39-17-204(a) = 11¢ thru 6/30/02 thereafter 13¢; \$39-17-204(c) = 2¢ thru 6/30/02 thereafter 13¢. See Table S-106.	See Remarks
Corrective Action	All	Distributed as follows:	\$39-17-111 = Gasoline/Gasohol Distribution; \$39-17-211= Diesel Fuel Distribution	See Remarks
Account and Environmental Policy Financial Responsibility Account.....	Like Amount of 1¢ to DEQ from DOT's from Ear-Marked Rev for Corrective Action	Leaking Underground Storage Financial Responsibility and Corrective Action accounts.	A like amount of 1¢ motor fuel collections is diverted from WYDOT's Ear-Marked State oil and gas Severance Taxes to Wyoming's Department of Environmental Quality for "Corrective Action and Financial Responsibility" concerning Leaking Underground Motor Fuel storage facilities. One cent additional tax ceases when the balance of the "Corrective Action Account" and the Environmental Pollution Financial Responsibility Account" each exceeds \$10,000,000. The Tax resumes after the balance in either account drops below \$4,000,000.	\$35-17-104(c) \$35-17-204(b) \$35-11-1424 \$35-11-1427
State Highway Fund.....	11 cents (diesel) Amount required	Distributed as follows: Collection and administrative expenses.	Deduction not to exceed 2 percent.	
County Road Funds.....	Remainder			
	20 percent	Improvement and maintenance of county roads.	Distributed as follows: 1/3 according to area, 1/3 according to rural population, and 1/3 according to the most recent assessed valuation.	
Municipal Street Fund.....	5 percent	Improvement and maintenance of municipal streets.	Distribution based on the ratio of a municipality's population to the total population of all municipalities within the state.	
State Highway Fund.....	75 percent	Maintenance and construction of State highways.		
	11 cents (gasoline)	Distributed as follows:	Includes distribution of gasohol revenues. Also includes distribution of sales and use taxes on LPG and CNG to State Highway Fund. (See Table S-106).	
Cities, Towns, Counties.....	Net receipts from aviation use	Maintenance of airports.	After deduction for collection and administrative expenses, remainder is distributed to the city, town or county where the airport is located.	
Department of Commerce.....	See remarks	To improve snowmobile trails.	Deduct an amount collected on fuel used in snowmobiles, computed by multiplying the number of snowmobiles for which registration and user fees have been paid during the current fiscal year under W.S. 31-2-404(a)(i) and 31-2-409(a)(ii) times \$16.25 plus the number of snowmobiles for which registration fees have been paid during the current fiscal year under W.S. 31-2-404(a)(ii) times \$32.50. The amount computed shall be credited to an account within the earmarked revenue fund to be expended by the Department of State Parks and Cultural Resources to improve snowmobile trails.	

# PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-FUEL TAX RECEIPTS

BASED ON INFORMATION 8  
AUTHORITIES AND FROM STATE LAW CODES

TABLE MF-106  
STATUS AS OF JANUARY 1, 2008

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
<b>WYOMING</b> (continued)				
Department of Commerce.....	See remarks	Improvement of publicly owned boating facilities	Until June 30, 2003, deduct an amount collected on fuel used in motorboats, computed by multiplying the number of motorboats numbered during the current fiscal year under W.S. 41-13-102 and five thousand (5,000) nonresident motorboats times \$16.25. The amount computed shall be credited to an account within the earmarked revenue fund to be expended by the Department of State Parks and Cultural Resources to improve facilities for use by motorboats and motorboat users at State parks and State recreation areas and to provide grants to governmental entities for improvement of publicly owned boating facilities at public parks and recreational facilities.	
County Roads.....	Remainder	Distributed as follows:		
	13.5 percent	Improvement and maintenance of county roads.	Distributed as follows: 1/3 according to area, 1/3 according to rural population, and 1/3 according to the most recent assessed valuation.	
County Road Fund.....	14 percent	Distributed as follows:		
			The department shall allocate to each county a share based 50 percent upon the ratio which the rural population of each county including the population within the cities and towns with less than one thousand four hundred (1,400) bears to the total rural population of the State according to the last federal census and 50 percent on the ratio which the area of the county bears to the total area of the State. Any interest earned on invested funds allocated to counties shall be retained by each county and shall be used for project costs as provided by W.S. 24-2-110(a);	
State Highway Fund.....	See Remarks	Counties' contribution to the Technology Transfer Center.	Except that an amount equal to the contribution required of the counties for the cost of the university's technology transfer program under W.S. 21-17-115(a)(ii) or	
Incorporated Cities and Towns.....	15 percent	Construction and maintenance of streets and alleys.	Allocated 75 percent based on the location of gasoline sales, and 25 percent on population.	
State Highway Fund.....	See remarks	Cities' and towns' contribution to the Technology Transfer Center.	To the highway fund, an amount equal to the contribution required of the cities and town for the cost of the university's technology transfer program under W.S. 21-17-115(a)(iii) or \$31,250.00, whichever is less.	
State Highway Fund.....	57.5 percent	Construction/Maintenance/Enforcement	Wyoming Constitutional Provision Article 15 Section 016 shows the disposition of fees, excises and license taxes on vehicles and gasoline.  No moneys derived from fees, excises, or license taxes levied by the State and exclusive of registration fees and licenses or excise taxes imposed by a county or municipality, relating to registration, operation or use of vehicles on public highways, streets or alleys, or to fuels used for propelling such vehicles, shall be expended for other than cost of administering such laws, statutory refunds and adjustments allowed therein, payment of highway obligations, costs for construction, reconstruction, maintenance and repair of public highways, county roads, bridges, and streets, alleys and bridges in cities and towns, and expense of enforcing state traffic laws.	

**STATE LICENSES AND FEES IMPOSED  
ON WHOLESALE DISTRIBUTORS OF MOTOR FUEL 1/**

BASED ON INFORMATION OBTAINED FROM STATE  
AUTHORITIES AND ON THE LAWS OF THE STATES

TABLE MF-107  
STATUS AS OF JANUARY 1, 2008

STATE	TYPE (1)	TERM (2)	RATE (\$) (3)	ADMINISTRATIVE AGENCY (4)	DISPOSITION OF REVENUE 2/ (5)	REMARKS (6)
Alabama	License filing fee, gasoline License filing fee, special fuels License for brands sold	Continuous Continuous Oct.1 - Sept. 30	5.00 5.00 10.00	Department of Revenue Department of Revenue Department of Agriculture and Industries	Public Road and Bridge Fund Public Road and Bridge Fund Agricultural Fund, 5% monthly; remainder, 13.87 % to counties, \$408,981 to Public Road and Bridge Fund; remainder, 2.76 % to municipalities, balance to Public Road and Bridge Fund	- - License required for each brand.
Alaska	Qualified dealers must be licensed and bonded	Annual (fiscal year)	-	Department of Revenue	State General Fund	-
Arizona	Supplier License Supplier branch license	One time applica	50.00 5.00	Department of Transportation, Motor Vehicle Division	Highway User's Revenue Fund	License required for imports of gasoline, aviation gasoline, diesel and refining or blending, as well as breaking, bulk at terminals.
Arkansas	Operating license, gasoline distributor Operating license, distillate special fuels distributor Operating license, liquefied gas special fuels supplier Liquefied Petroleum Gas Board permit-Class 8	Continuous Continuous Continuous Annual	- - - 100.00	Department of Finance and Administration, Motor Fuel Tax Section  Liquefied Petroleum Gas Board	- - - Liquefied Petroleum Gas Board Fund	- - - All suppliers and users must be permit holders.
California	Supplier of Motor Vehicle Fuel Supplier of Diesel Fuel	Continuous Continuous	0.00 0.00	Board of Equalization Board of Equalization	N/A N/A	Security may be required Security may be required
Colorado	Fuel license for any fuel Additional locations	Continuous	10.00 5.00	Department of Revenue	General Fund	Distributors, suppliers, ex/importers, blend carriers, terminal operators must be licensed.
Connecticut	Distributor license	Continuous	-	Department of Revenue Services	-	-
Delaware	Gasoline distributor license Special fuel supplier license	July 1 - June 30 July 1 - June 30	10.00 10.00	Motor Fuel Tax Administration Motor Fuel Tax Administration	Transportation Trust Fund Transportation Trust Fund	- -
Dist. of Col.	Importer license	July 1 - June 30	5.00	Office of Tax and Revenue	General Fund	-
Florida	Operating license	Annual	30.00	Department of Revenue	General Fund	-
Georgia	Distributor license	Continuous	10.00	Department of Revenue, Registration Unit	General Fund	-
Hawaii	Distributor license	Continuous	-	Department of Taxation	-	-
Idaho	Operating license	Continuous	50.00	Tax Commission	Tax Commission	-
Illinois	Distributor license Special fuel supplier license	Continuous Continuous	- -	Department of Revenue Department of Revenue	- -	- -
Indiana	Licensed distributor	Continuous	varies	Department of Revenue, Special Tax Division	Motor Vehicle Highway Account	License becomes permanent with a minimum distribution of 500,000 gals. annually for in-State distributors.
Iowa	Suppliers or restrictive suppliers license	Continuous	-	Department of Revenue	-	-
Kansas	Distributor license (gasoline, diesel) Retailer license Manufacturer license Importer license Manufacturer license	Continuous Continuous Continuous Continuous Continuous	- - - - -	Department of Revenue, Customer Relations, Oil, Gas, and Petroleum Section	- - - - -	- - - - -



**STATE LICENSES AND FEES IMPOSED  
ON WHOLESALE DISTRIBUTORS OF MOTOR FUEL 1/**

BASED ON INFORMATION OBTAINED FROM STATE  
AUTHORITIES AND ON THE LAWS OF THE STATES

TABLE MF-107  
STATUS AS OF JANUARY 1, 2008

STATE	TYPE (1)	TERM (2)	RATE (\$) (3)	ADMINISTRATIVE AGENCY (4)	DISPOSITION OF REVENUE 2/ (5)	REMARKS (6)
Kentucky	Gasoline dealer license Special fuel dealer license Liquefied petroleum gas dealer license	Continuous Continuous Continuous	- - -	Department of Revenue Department of Revenue Department of Revenue	- - -	- - -
Louisiana	Special fuel suppliers license	Continuous	-	Department of Revenue	-	R.S. 47:818.40 (Bonding Required)
Maine	Distributor certificate Exporter certificate Importer certificate	Continuous Continuous Continuous	- - -	State Tax Assessor State Tax Assessor State Tax Assessor	- - -	- - -
Maryland	Operating license, gasoline dealer	Annual, expires on May 31	-	Comptroller, MATT Regulatory Division	Transportation Trust Fund Waterways Improvement Fund, and Fisheries Research and Development Fund	-
Massachusetts	Distributor license Supplier/user/seller special fuel Unclassified importer Exporter license	Calendar year Calendar year Calendar year Calendar year	100.00 25.00 100.00 100.00	Department of Revenue Department of Revenue Department of Revenue Department of Revenue	Highway Fund - Highway Fund -	- - - -
Michigan	Terminal Operator (includes Refiner) Supplier Permissive Supplier, Tank wagon Operator Importer, Transporter Bonded Importer, Occasional Importer, Exporter Blender Carrier (pipeline, barge, marine vessel)	Continuous Continuous Continuous Continuous Continuous	2,000.00 50.00 1,000.00 100.00 -	Department of Treasury, Customer Contact Division - Special Taxes Customer Contact Div - Special Taxes Customer Contact Div - Special Taxes Customer Contact Div - Special Taxes	General Fund General Fund General Fund General Fund	one time fee one time fee one time fee one time fee no fee
Minnesota	Operating license	July 1 - June 30	25.00	Department of Revenue, Special Taxes / Petroleum	General Fund	-
Mississippi	Operating license Storage license	Continuous Calendar year	- Varies	State Tax Commission City or County Tax Collector	- General Fund	- Rate ranges from \$50 to \$250 in relation to storage capacity.
Missouri	Supplier or Distributor license	Continuous	-	Department of Revenue	Highway Fund	-
Montana	Operating license	Calendar year	See remarks	Department of Commerce, Business Regulations, Weights and Measures Division	State Special Revenue Fund	Fee of \$3 to \$20 per meter (depending on size and type) is in lieu of an inspection fee, and is collected in the same manner as fees on all other license.
Nebraska	Motor Fuel Tax License	Continuous	-	Department of Revenue	Highway Cash fund	Includes both motor vehicle fuels and diesel fuels
Nevada	Motor fuel dealer's license Special fuel supplier's license	Continuous Continuous	5.00 -	Department of Motor Vehicles Department of Motor Vehicles, Motor Carrier Division	Highway Fund -	- -
New Hampshire	Distributor license	Continuous	-	Department of Safety, Road Toll Administration	Highway Fund	-
New Jersey	Distributor license Importer license Exporter license Gasoline jobber license Wholesaler license Motor fuel transporter license Storage facility operator license Seller/user of special fuel	3 Years 3 Years 3 Years 3 Years 3 Years Annual Annual 3 Years	450.00 450.00 450.00 450.00 450.00 50.00 150.00 150.00	Department of Treasury, Division of Taxation	General Fund - - - - - - -	- - - - - Land or water conveyance. - -
New Mexico	Operating registration	Continuous	-	Department of Taxation and Revenue, Returns Processing Division	-	Registration issued after filing of bond.

# STATE LICENSES AND FEES IMPOSED ON WHOLESALE DISTRIBUTORS OF MOTOR FUEL 1/

BASED ON INFORMATION OBTAINED FROM STATE  
AUTHORITIES AND ON THE LAWS OF THE STATES

TABLE MF-107  
STATUS AS OF JANUARY 1, 2008

STATE	TYPE (1)	TERM (2)	RATE (\$) (3)	ADMINISTRATIVE AGENCY (4)	DISPOSITION OF REVENUE 2/ (5)	REMARKS (6)
New York	Distributor registration	-	-	Department of Taxation and Finance, Audit Division	-	No license, but distributors must be registered.
North Carolina	Supplier license, gasoline & special fuels	Continuous	-	Department of Revenue	-	Distributor pays tax to supplier at the time of purchase. Licensed distributors may defer tax payment until the 22nd of each month.
North Dakota	Motor Vehicle Fuel Tax License	Continuous	20.00	Tax Commissioner, Motor Fuel Tax Section	Highway Tax Distribution Fund: State highways 63 %; county roads and city streets 37 %.	-
	Special Fuel Tax License fuels	Continuous	20.00	Tax Commissioner, Motor Fuel Tax Section	-	-
	Liquefied Petroleum Gas Tax License	Continuous	20.00	Tax Commissioner, Motor Fuel Tax Section	-	-
	Aviation Fuel Tax License	Continuous	20.00	Tax Commissioner, Motor Fuel Tax Section	Aeronautics Commission Fund	-
Ohio	Operating license	Continuous	-	Department of Taxation	-	-
Oklahoma	Fuel Vendor License	Continuous	-	Oklahoma Tax Commission	Retained by Tax Commission to defray unpaid accounts	-
Oregon	Operating license	Continuous	-	Department of Transportation	-	-
Pennsylvania	Distributor permit	June 1 - May 31	-	Department of Revenue, Bureau of Motor Fuel Taxes.	-	-
Rhode Island	Operating license, distributor and exporter	Continuous	-	Department of Administration, Division of Taxation	General Fund	-
South Carolina	Fuel Vendor	Continuous	-	Department of Revenue	-	-
South Dakota	Distributor license	Annual	-	Department of Revenue, Motor Vehicle Division	-	-
Tennessee	Operating permit	Continuous	-	Department of Revenue	-	-
	Oil depot privilege license	Annual	Varies	Department of Revenue	General Fund	Renewal on date of beginning business. Rate is 0.05 cent per gallon.
	Oil peddler wagon	Annual	Varies	Department of Revenue	General Fund	-
Texas 4/	Gasoline Supplier, Diesel Supplier, Gasoline Distributor and Diesel Distributor	Continuous	-	Comptroller of Public Accounts	-	All licenses continuous until relinquished by the taxpayer or cancelled by the Comptroller
		Continuous	-	Comptroller of Public Accounts	-	
Utah	Dealer license (See Remarks)	Continuous	0.00	Tax Commission	General Fund	This fee has been discontinued. (Used to be \$30.00)
Vermont	Distributor license	Continuous	-	Department of Motor Vehicles	-	Wholesaler or retailer who imports, or causes to be imported, motor fuel is classified as a distributor.
	Diesel distributor license	Continuous	-	Department of Motor Vehicles	-	
Virginia	-	Continuous	-	Department of Motor Vehicles	-	-
	-	Continuous	-	Department of Motor Vehicles	-	-
Washington	-	-	-	-	-	Washington has no licensing fees for any fuel tax license, including distributors
West Virginia	Eff. 1-1-2004 Motor Fuel Excise Tax License	No expiration	None	Department of Tax and Revenue, Internal Audition Division	General Revenue Fund	-
Wisconsin 3/	-	-	-	-	-	-
Wyoming	Operating license, gasoline	Annual	25.00	Department of Transportation, Motor Fuel Division	Department of Transportation	-
	Operating license, diesel fuel	Annual	25.00			-

1/ The licenses and fees given in this table are in most cases for the purpose of defraying the cost of regulating the distribution of motor fuel and allied products. Chain store and general merchandising taxes imposed on general business are not included.

2/ Information shown is as reported by the States and may not be complete in some cases.

3/ Since 4/1/1994 when Wisconsin moved its point of taxation to the terminal rack on Motor Vehicle Fuel (Gasoline and Diesel Fuel), the only license issued in the Department of Revenue is the Suppliers license; and these downstream fuel movers (wholesalers, retailers and users) no longer obtain any fuel license from the Department of Revenue.

4/ All Licenses are continuous until relinquished by the taxpayer or cancelled by the Comptroller.

# STATE LICENSES AND FEES IMPOSED ON RETAIL DEALERS OF MOTOR FUEL 1/

BASED ON INFORMATION OBTAINED FROM STATE  
AUTHORITIES AND ON THE LAWS OF THE STATES

TABLE MF-108  
STATUS AS OF JANUARY 1, 2008

STATE 2/	TYPE (1)	TERM (2)	RATE (\$) (3)	ADMINISTRATIVE AGENCY (4)	DISPOSITION OF REVENUE 2/ (5)	REMARKS (6)
Alabama	Pump license	Oct. 1-Sept. 30	Varies	County Probate Judges and License Commissions	County Probate Judges for collection expenses: 25 % plus \$ 1.00 per license; remainder, State 0.5 % counties 0.5 %	No license required for diesel fuel pumps. Fee based on population from \$3.75 to \$42.00 per pump and from \$3.75 to \$31.50 per additional pump.
Alaska	Qualified Dealer License	Annual	-	Department of Revenue	General Fund	Must be licensed to sell tax-exempt fuel
Arizona	Special fuel vendor license		0.00	Department of Transportation, Motor Vehicle Division	Highway Users Revenue Fund	Filing fee per branch station \$5. (continuous)
Arkansas	Operating license, distillate special fuels distributor Operating license, liquefied gas special fuels supplier	Continuous	-	Department of Finance and Administration, Motor Fuel Tax Section	Highway Users Revenue Fund	-
		Continuous	-		Highway Users Revenue Fund	-
California	-	-	-	-	-	-
Colorado	-	-	-	-	-	-
Connecticut	Gasoline pump license Examination of location of stations and pumps on trunk or State-aid roads or in towns under 10,000 population Seller license, special fuels	Nov. 1-Oct. 31	50.00	Consumer Protection Commissioner Consumer Protection Commissioner	General Fund	\$14 per extra pump at any one station. Rate is per station. \$100 when sold, \$60 per pump added, \$64 per relocated pump.
		-	350.00		With other motor vehicle receipts	
Delaware	Retail license, gasoline	July 1-June 30	5.00	Department of Transportation, Motor Fuel Tax Administration	Transportation Trust Fund	-
	Special fuel dealer license	July 1-June 30	10.00			-
Dist. of Col.	Retail license, gasoline	Nov. 1-Oct. 31	17.00	Dept. of Economic Development, Office of Licenses and Inspections	General Fund	License required for each pump.
Florida	Retail dealer registration fee	Annual	5.00	Department of Revenue	General Fund	212.18.3(a)
Georgia	Vendor refund permit pump registration	Continuous	-	Department of Revenue, Motor Fuel Tax Unit	-	-
Hawaii	Retail dealer permit	Calendar year	5.00	Department of Taxation	General Fund	-
Idaho	Operating license	Continuous	50.00	Tax Commission	Tax Commission	-
	Special fuel dealer license		-		-	-
Illinois	-	-	-	-	-	-
Indiana	Supplier	Continuous	500	Special Tax Division	Motor Vehicle Highway Account	-
Iowa	Dealer's license	Continuous	-	Department of Revenue and Finance, Excise Tax Division	-	-
Kansas	Liquefied petroleum user-dealer license	-	5.00	-	General Fund	-
	Distributor license (gasoline, diesel)	-	-	-	-	-
	Motor fuel retailer license	-	-	-	-	-
Kentucky	Gasoline dealer	Continuous	-	Department of Revenue	-	State licenses and fees are imposed at the whole level.
	Special fuel dealer		-		-	
	Liquefied petroleum gas dealer		-		-	
Louisiana	Special fuel retail dealer license	Continuous	-	Department of Revenue	-	-
Maine	Special fuel supplier or low energy fuel retailer certificate	Continuous	-	Tax Assessor	-	-
Maryland	Special fuel seller license	Annual, expires on May 31	-	Comptroller, MATT Regulatory Division	Transport. Trust Fund, Waterways Improvement Fund and Fisheries Research and Development Fund	-
Massachusetts	Motor fuel and/or lubricating oil seller license	Calendar year	150.00	Division of Standards	General Fund	-
	Special fuel user-seller license	July 1 - June 30	25.00	Department of Revenue		-
	Antifreeze sale permits		25.00	Division of Standards		-
	Motor fuel delivery fee		.005 cents per gallon	Department of Revenue		-
	Underground Storage Tank Fee	Calendar Year	200.00	Executive Office of Public Safety	Underground Storage Tank Petroleum Product Clean-up fund	Fee collected per delivery to dispensing facilities by licensed State distributors importers and remitted to the State Fee is per tank
					Underground Storage Tank Petroleum Product Clean-up fund	
Michigan	Marine Retail Diesel Dealer	Continuous	50	Department of Treasury, Customer Contact Division - Special Taxes	General Fund	A one-time fee
	Liquefied Petroleum Gas Dealer	Continuous	50	Customer Contact Division - Special Taxes	General Fund	A one-time fee

# STATE LICENSES AND FEES IMPOSED ON RETAIL DEALERS OF MOTOR FUEL 1/

BASED ON INFORMATION OBTAINED FROM STATE  
AUTHORITIES AND ON THE LAWS OF THE STATES

TABLE MF-108  
STATUS AS OF JANUARY 1, 2008

STATE 2/	TYPE (1)	TERM (2)	RATE (\$) (3)	ADMINISTRATIVE AGENCY (4)	DISPOSITION OF REVENUE 2/ (5)	REMARKS (6)
Minnesota	Special fuel dealer license	Dec. 1-Nov. 30	25.00	Department of Revenue, Special Taxes / Petroleum	General Fund	-
Mississippi	Pump license	Annual	Varies	City or County Tax Collector	General Fund	Fee is \$2 to \$8 in municipal areas depending on population. Fee is \$1 in rural areas.
Missouri	-	-	-	-	-	None apply to retail dealers
Montana	Operating license	Calendar year	Varies	Department of Commerce, Business Regulations, Weights and Measures Division	General Fund	-
Nebraska	Motor Fuel Retailer License	Continuous	-	Highway Cash Fund	-	-
Nevada	-	-	-	-	-	-
New Hampshire	-	-	-	-	-	-
New Jersey	Retail dealer license	3 Years	150.00	Department of the Treasury, Division of Taxation and Revenue	General Fund	-
New Mexico	Operating registration	Continuous	-	Department of Taxation and Revenues, Return Processing Division	-	-
New York	-	-	-	-	-	-
North Carolina	None Required.	-	-	-	-	-
North Dakota	Special Fuel Tax License	Continuous	20.00	Tax Commissioner, Motor Fuel Tax Section	Highway Tax Distribution Fund	
	Liquefied Petroleum Gas Tax License	Continuous	20.00	Tax Commissioner, Motor Fuel Tax Section	Highway Tax Distribution Fund	
Ohio	Operating License	Continuous	-	Department of Taxation	-	-
Oklahoma	Fuel vender license Special fuel dealer license	Continuous	-	Tax Commission	Retained by Tax Commission to defray unpaid accounts	-
Oregon	Special fuel vendor license	Continuous	-	Department of Transportation	-	License fees are levied in same manner and for same purpose as those on any business using any measuring device. They are not considered to be highway user taxes.
Pennsylvania	Alternative fuel dealer-user license	Continuous	-	Department of Revenue, Bureau of Motor Fuel Taxes	-	-
Rhode Island	Filling station or peddler license	Continuous	5.00	Department of Administration, Division of Taxation	General Fund	-
South Carolina	-	-	-	-	-	-
South Dakota	Distributor license Dealer license	Annual	-	Department of Revenue, Motor Vehicle Division	-	Deals in tax-paid fuel only.
		Annual	-		-	
Tennessee	Dyed Fuel Retailer	Continuous	-	Department of Revenue	-	-
Texas	Aviation fuel dealer	Continuous	No fee	Comptroller of Public Accounts	-	Aviation fuel dealers purchase tax free aviation gas and jet fuel for delivery into aircraft servicing equipment.
	Liquefied petroleum gas dealer	Continuous	No fee		-	-
Utah	Dealer license	Continuous	0.00	Tax Commission	-	License issues by commission 59-13-302 Post bonded amount 10,000 to 500,000 59-13-303 License required yearly
	User-dealer license, special fuel	Continuous	25.00		-	
Vermont	Diesel dealer license	Continuous	-	Department of Motor Vehicles	-	
Virginia	-	Continuous	-	Department of Motor Vehicles	-	-
Washington	Special fuel dealer license	Apr.15-Apr.14	-	Department of Licensing, Prorate and Fuel Tax Services	Motor Vehicle Fund	-
West Virginia	Business registration certificate	July 1-June 30	15.00	Department of Tax and Revenue, Internal Auditing Division	General Revenue Fund	Certificate required for each place of business.
Wisconsin 3/	-	-	-	-	-	-
Wyoming	Operating license	Continuous	25.00	Department of Transportation, Gasoline Tax Division	Department of Transportation	License required and fee charged for each place of business

1/ The licenses and fees given in this table are in most cases for the purpose of defraying the costs of regulating the distribution of motor fuel and allied products. Chain store and general merchandising taxes imposed on general business are not included.

2/ Information shown is as reported by the States and may be incomplete in some cases.

3.) Since 4/1/1994 when Wisconsin moved its point of taxation to the terminal rack on Motor Vehicle Fuel (Gasoline and Diesel Fuel), the only license issued in the Department of Revenue is the Suppliers license; and these downstream fuel movers (wholesalers, retailers and users) no longer obtain any fuel license from the Department of Revenue.

# STATE LICENSES AND FEES IMPOSED ON USERS OF MOTOR FUEL 1/

BASED ON INFORMATION OBTAINED FROM STATE  
AUTHORITIES AND ON THE LAWS OF THE STATES

TABLE MF-109  
STATUS AS OF JANUARY 1, 2008

STATE	TYPE	TERM	RATE (\$)	ADMINISTRATIVE AGENCY	DISPOSITION OF REVENUE 2/	REMARKS
	(1)	(2)	(3)	(4)	(5)	(6)
Alabama	International Fuel Tax Agreement (IFTA) Decal	Jan. 1-Dec. 31	21.00	Department of Revenue	Public Road and Bridge Fund	Fee set to recover costs of administering International Fuel Tax Agreement
Alaska	Certificate of use	Annual	-	-	-	Certificate is required from buyer to purchase fuel without tax.
Arizona	Special fuel user license	Continuous	10.00	Department of Transportation, Motor Vehicle Division	Highway Users Revenue Fund	-
Arkansas	None	-	-	-	-	Currently, no user licenses for gasoline or diesel users other than IFTA participants
California	Special fuel user permit	Continuous	-	Board of Equalization	-	-
Colorado	IFTA license and decals	Calendar year	-	Department of Revenue	General Fund	-
Connecticut	Motor carrier decal	Calendar year	10.00	Department of Revenue Services	Special Transportation Fund	-
Delaware	Special fuel user license	July 1-June 30	10.00	Department of Transportation, Motor Fuel Tax Administration	Transportation Trust Fund	-
Dist. of Col.	-	-	-	-	-	-
Florida	Motor carrier fuel tax permit	Annual	4.00	Department of Highway Safety and Motor Vehicles	Fuel Tax Collection Trust Fund	Not applicable to motor carriers in other IFTA member jurisdictions.
Georgia	Motor carrier fuel tax permit	Annual	3.00	Department of Revenue, Motor Vehicle Unit	General Fund	Fee is per vehicle of more than 2 axles (including buses), road tractors and 2-axle vehicles over 26,000 lbs. g.v.w.
Hawaii	-	-	-	-	-	-
Idaho	Special fuel user permit IFTA permit	Continuous Annual	- 4.00	Tax Commission	Tax Commission Administration	- -
Illinois	MFUT / IFTA decal	Annual	3.75	Department of Revenue	Motor Fuel Tax Fund	-
Indiana	Eligible purchaser	Continuous	-	Special Tax Division	Motor Vehicle Highway Account	-
Iowa	Special Fuel User license	Continuous	-	Department of Revenue	-	-
Kansas	Refund permit	3 Years	6.00	Department of Revenue, Motor Fuel Tax Section Customer Relations, Oil, Gas, Petroleum Segment	General Fund	-
	Liquefied petroleum license	1 Year	5.00			-
	International Fuel Tax Agreement		10.00			Rate: 10.00 first vehicle, 1.00 each additional vehicle
	Motor carrier fuel trip permit	24 Hour	13.00		State highway fund	Authorized in lieu of motor fuel tax
		72 Hour	25.00			
Kentucky	Motor carrier fuel tax permit	Annual	-	Transportation Cabinet	Road Fund	Short-term permits available for buses and any truck or tractor-trailer combination with 3 or more axles.
Louisiana	Special fuel user license	Continuous	-	Department of Revenue	-	Bonding required for Interstate users who are not IFTA (\$20,000)
Maine	Special fuel user license/decal	Annual	5.00 per truck	Bureau of Motor Vehicles	State highway fund	-

# STATE LICENSES AND FEES IMPOSED ON USERS OF MOTOR FUEL 1/

BASED ON INFORMATION OBTAINED FROM STATE  
AUTHORITIES AND ON THE LAWS OF THE STATES

TABLE MF-109  
STATUS AS OF JANUARY 1, 2008

STATE	TYPE (1)	TERM (2)	RATE (\$) (3)	ADMINISTRATIVE AGENCY (4)	DISPOSITION OF REVENUE 2/ (5)	REMARKS (6)
Maryland	Special fuel user license	Annual	-	Comptroller, MATT Regulatory Division	Transportation Trust Fund, Waterways Improvement Fund and Fisheries Research and Development Fund.	- -
Massachusetts	IFTA permit Special fuel supplier license Special fuel user-seller license	Calendar year	8.00 25 25	Department of Revenue	Highway Fund	Fee is per motor carrier fleet. - -
Michigan	Diesel motor carriers (3 or more axles, over 26,000 pounds)	Calendar year	-	Department of Treasury, Customer Contact Division - Special Taxes	Intrastate Decals not required No fee for IFTA deals	Intrastate MC reports not required IFTA Quarterly report required.
Minnesota	Special fuel bulk purchaser license	Dec. 1-Nov. 30	25.00	Department of Revenue, Special Taxes / Petroleum	General Fund	-
Mississippi	-	-	-	-	-	-
Missouri	Interstate motor fuel user license	Continuous	-	Department of Revenue	-	Not required unless not licensed under a reciprocity agreement.
Montana	IFTA license	Calendar year	2.00	Department of Transportation	Highway Fund	IFTA Decal fee is \$2.00 per vehicle.
Nebraska	Fuel Permit	72 Hours	2.00	Department of Motor Vehicles	Highway Trust Fund	Imposed on IFTA qualified vehicles enter- ing the State, but not IFTA licensed.
Nevada	Special fuel user's license	Calendar year	-	Department of Motor Vehicles, Motor Carrier Division	-	-
New Hampshire	Special fuel user license	Jan. 1-Dec. 31	5.00	Department of Safety, Road Toll Administration	Highway Fund	-
New Jersey	Special fuel seller/user license	3 years	150.00	Division of Taxation	General Fund	-
New Mexico	Temporary special fuel user permit	48 hours	5.00	Motor Transportation Division	Road Fund	Fee is per vehicle.
New York	-	-	-	-	-	-
North Carolina 3/	Highway fuel use tax registration	Annual	-	Department of Revenue, Motor Fuel Tax Division		Applies to vehicles with 3 or more axles, 2-axle vehicles over 26,000 lbs. g.v.w., and combinations over 26,000 lbs. g.v.w
North Dakota	-	-	-	-	-	-
Ohio	Refund Permit	Continuous	-	Department of Taxation	-	Ohio only requires a permit if a refund is requested, but does not charge a fee.
Oklahoma	Special fuel dealers license	Continuous	1,000.00 Bond	Tax Commission	Retained by Tax Commission to defray unpaid accounts	-
Oregon	Special fuel user license	Continuous	-	Department of Transportation	-	No license required for vehicle with gross combined weight less than 26,000 lbs. if tax paid at time of sale.
Pennsylvania	Alternative fuel dealer-user license	Continuous	-	Department of Revenue, Bureau of Motor Fuel Taxes	-	-
Rhode Island	-	-	-	-	-	-

# STATE LICENSES AND FEES IMPOSED ON USERS OF MOTOR FUEL 1/

BASED ON INFORMATION OBTAINED FROM STATE  
AUTHORITIES AND ON THE LAWS OF THE STATES

TABLE MF-109  
STATUS AS OF JANUARY 1, 2008

STATE	TYPE (1)	TERM (2)	RATE (\$) (3)	ADMINISTRATIVE AGENCY (4)	DISPOSITION OF REVENUE 2/ (5)	REMARKS (6)
South Carolina	User identification	2 years	-	Department of Public Safety	Highway Fund, additional fee to Motor Transportation Fund for distribution to incorporated areas.	-
South Dakota	Special fuel user license	Annual	-	Department of Revenue, Motor Vehicle Division	-	-
Tennessee	Limited user permit	Continuous	-	Department of Revenue	-	-
Texas	Refund filing fee	-	-	Comptroller of Public Accounts	-	-
	Interstate trucker, gasoline and diesel fuel	Continuous	-			-
	Interstate trucker permit, liquefied gas	Continuous	-			-
	Dyed Diesel fuel user	Continuous	-			-
	Liquefied gas prepaid user	Annual	-			LPG prepaid annual rates are based on the vehicle weight and miles traveled the previous year.
Utah 4/	Special fuel user permit	Annual	25.00	Tax Commission	Transportation Fund	59-13-303
Vermont	Special fuel powered motor vehicle license fee	Annual	See remarks	Department of Motor Vehicles	Transportation Fund	Fuel user license incorporated into registration fee (Vermont registered only).
Virginia	-	Continuous	-	Department of Motor Vehicles	-	-
Washington	IFTA license	Annual	-	Department of Licensing, Prorate and Fuel Tax Services	Motor Vehicle Fund	-
West Virginia	Motor carrier road tax decal	Jan.1 - Dec. 31	5.00	Department of Transportation, Division of Motor Vehicles	State Road Fund	Fee is per vehicle.
	IFTA license/decal	Jan.1 - Dec. 31	5.00	Department of Transportation, Division of Motor Vehicles	State Road Fund	Fee is per vehicle.
	Motor Fuel Excise Tax License	No Expirations	none	WV State Tax Department		
Wisconsin 5/	-	-	-	-	-	-
Wyoming	Special fuel user license	Continuous	10.00	Department of Transportation	Department of Transportation	-

1/ The licenses and fees given in this table are in most cases for the purpose of defraying the costs of regulating the distribution of motor fuel and allied products. Several States provide temporary user permits for vehicles that are not customarily operated in the State. These temporary permits are not shown in this table.

2/ Information shown is as reported by the States and may not be complete in some cases.

3/ Only vehicles weighing 26,000 pounds or more or having three or more axles are required to carry a permit.

4/ Interstate trucks weighing 26,000 lbs. or more or having 3 or more axles are required to carry a permit. If licensed under IFTA, no fee is charged. Otherwise fees are \$40.00 for combination truck and \$20.00 for single-unit truck.

5/ Since 4/1/1994 when Wisconsin moved its point of taxation to the terminal rack on Motor Vehicle Fuel (Gasoline and Diesel Fuel), the only license issued in the Department of Revenue is the Suppliers license; and these downstream fuel movers (wholesalers, retailers and users) no longer obtain any fuel license from the Department of Revenue.

# STATE LIQUID-FUELS INSPECTION FEES 1/

BASED ON INFORMATION OBTAINED FROM STATE  
AUTHORITIES AND ON THE LAWS OF THE STATES

TABLE MF-110  
STATUS AS OF JANUARY 1, 2008

STATE	AMOUNT FOR INSPECTING PETROLEUM PRODUCTS		PRODUCTS INSPECTED (MOTOR FUEL AND OTHER) (3)	INSPECTION AND/OR COLLECTION AGENCY (4)	DISPOSITION OF REVENUE (5)	REMARKS (6)
	FEE 2/ (CENTS) (1)	UNIT (2)				
Alabama	2	Gallon	Gasoline, diesel fuel	Department of Agriculture and Industries	An amount equal to 5 percent or no less than \$175,000, whichever is greater to the Agriculture Fund each month; balance to the Public Road and Bridge Fund and to counties and cities.	Kerosene, jet fuel, and lubricating oil also taxed, but at other rates.
Alaska	-	-	-	-	-	-
Arizona	-	-	All	State Inspector, Department of Weights and Measures	-	-
Arkansas	-	-	Aviation gasoline, distillate, kerosene, motor fuel	State Division of Weights and Measures	-	-
California	-	-	Gasoline, lubricating oil, diesel fuel, motor fuel, antifreeze, brake fluid, transmission fluid	Department of Food and Agriculture, Division of Measurement Standards	Petroleum Products Enforcement Program	-
Colorado	-	-	All fuel products	State Inspector of Oils	-	-
Connecticut	-	-	-	-	-	-
Delaware	-	-	Gasoline, distillate	Department of Transportation, Motor Fuel Tax Administration	-	All expenses for testing are paid from the State Transportation Trust Fund.
Dist. of Col.	-	-	-	-	-	-
Florida	0.125	Gallon	Gasoline, kerosene, fuel oil, diesel fuel, gasohol	Department of Agriculture	General Inspection Fund	All revenue used by Department of Agriculture. No fee on diesel fuel.
Georgia	-	-	All, except liquefied petroleum gas	Department of Agriculture, Oil Inspection Unit	-	-
Hawaii	-	-	-	-	-	-
Idaho	-	-	-	-	-	-
Illinois	-	-	-	-	-	-
Indiana	0.01	Gallon	Includes all taxable special fuel as of July 1, 2005.	Special Tax Division, Department of Revenue	Underground Petroleum Storage Tank Excess Liability Trust Fund	-
Iowa	-	Sample	Motor fuel, illuminating oil	Department of Agriculture and Land Stewardship	General Revenue Fund 4/	Fee charged for analysis initiated by dealer. No fee is assessed for regular inspections by the Department.
Kansas	1.5	Barrel 3/	Gasoline, diesel	Department of Revenue, Customer Relations, Oil, Gas, and Petroleum Segment, Kansas Dept. of Agriculture Weights and Measures	General Fund	Applies also to exports and U.S. government sales.
Kentucky	-	-	-	-	-	-
Louisiana	0.00125	Gallon	Gasoline, jet fuel, kerosene	Department of Revenue, Excise Tax Division ; Dept of Agriculture does inspection	General Fund	-
Maine	-	-	Lubricating oil, motor fuel	Bureau of Taxation, Excise Tax Division	-	Fees for analysis paid from annual appropriation of Excise Tax Division.
Maryland	-	-	All	Comptroller, MATT Regulatory Division	-	-
Massachusetts	-	-	Lubricating oil, motor fuel	Executive Office Consumer Affairs, Division of Standards	-	No fee for annual inspections by Division of Standards in towns of 5,000 or less population. Over 5,000 population, inspections are conducted by the local city or town for a fee.
Michigan	\$15.00	-	Petroleum products	Department of Agriculture	-	For purposes of funding the gasoline inspection and testing program.
Minnesota 4/	\$1	1,000 gallons	All	Department of Public Service Special Taxes and Petroleum	General Revenue Fund	-
Mississippi	-	-	All	Department of Agriculture	-	Inspection performed at discretion of Dept. of Agriculture or appointed agent.
Missouri	2.5	Barrel 3/	Gasoline, gasoline-alcohol blends, kerosene, diesel fuel, heating oil, aviation turbine fuel, and other motor fuels	Department of Agriculture, Weights and Measures Division	Petroleum Inspection Fund	Statute provides for a range from 1.5-2.5 cents per barrel. Fee is at the discretion of Director of Revenue to cover costs to administer the inspection program.



# STATE LIQUID-FUELS INSPECTION FEES 1/

BASED ON INFORMATION OBTAINED FROM STATE  
AUTHORITIES AND ON THE LAWS OF THE STATES

TABLE MF-110  
STATUS AS OF JANUARY 1, 2008

STATE	AMOUNT FOR INSPECTING PETROLEUM PRODUCTS			INSPECTION AND/OR COLLECTION AGENCY (4)	DISPOSITION OF REVENUE (5)	REMARKS (6)
	FEE 2/ (CENTS) (1)	UNIT (2)	PRODUCTS INSPECTED (MOTOR FUEL AND OTHER) (3)			
Montana	-	-	All	Department of Commerce, Business Reg., Weights and Measures Div.	General Revenue Fund	Inspection fee is included in license fee.
Nebraska	-	-	All	State Department of Revenue	-	-
Nevada	0.055	Gallon	Lubricating oil, gasoline	Inspection, State Sealer; collection, Department of Taxation	State General Fund	-
New Hampshire	-	-	All	Local inspector appointed by local government officials.	-	-
New Jersey	-	-	-	-	-	-
New Mexico	-	-	Motor fuel	Department of Agriculture	-	Any liquid believed to be motor fuel may be analyzed.
New York	0.05	Gallon	Motor fuel	Department of Tax and Finance	-	Fee finances petroleum testing to protect the quality standards of the fuel supplies.
North Carolina	0.25	Gallon	All kerosene, gasoline, diesel, and other fuels used as motor fuel	Inspection, Commissioner of Agriculture; collection: Department of Revenue	Inspection and admin. costs; remainder for highway use to leaking underground storage tank fund; remainder for nonhwy use to State General Fund.	-
North Dakota	0.00025	Gallon	Gasoline, gasohol, diesel fuels, heating oil, kerosene, tractor fuel	Department of Health	General Revenue Fund	For inspection, administrative authority is vested in the ND Department of Health. Testing is done by the Chemistry Laboratory
Ohio	-	-	-	-	-	-
Oklahoma	0.08	Gallon	Gasoline, burning oil, kerosene, naphtha	Inspection, Corporation Commission; collection, Tax Commission	General Revenue Fund	Fee levied as an excise tax and collected in same manner as other motor fuel taxes.
Oregon	-	-	-	-	-	-
Pennsylvania	-	-	-	-	-	-
Rhode Island	-	-	-	-	-	-
South Carolina	0.25	Gallon	All	Department of Agriculture	State Code Section 12-28-2355 10% of a quarter cent to Agriculture 90% of a quarter cent to state non-federal aid highway fund	Greases, motor oils, residual fuels, and special use liquid fuels not inspected.
South Dakota	0.02	per gallon	All excepting LPG and CNG	Department of Revenue Petroleum Release Compensation Board	State Capital Construction Fund and Petroleum Release Fund	Seventy eight and seven tenths percent goes to State Capitol Const Fund, and Twenty one & three tenths percent goes to the Petroleum Release Fund
Tennessee	-	-	-	-	-	-
Texas 5/	\$2.50 and \$7.50	-	Gasoline fuel	Department of Agriculture.	General Revenue Fund	An annual fee is imposed on every dealer as defined in Vernon's Texas Civil Statutes, Article 8614, Section 1, who holds, or is required to hold, a weights and measures certificate of registration under Texas Agriculture Code, Chapter 13; and operates a liquefied measuring device used to deliver gasoline.
Utah	-	-	All	Department of Agriculture	General Fund	State code 4-33-4
Vermont	-	-	Illuminating oils	Inspection by persons appointed by town or village trustees per 9 VSA Section 3341-3348.	-	-
Virginia	-	-	Gasoline, diesel fuel, alcohol fuels	Department of Agriculture and Consumer Services	-	-
Washington	See remarks	-	Motor fuel Oxygenated fuels	Department of Agriculture Local air pollution control authorities	- -	Does not apply to aviation fuel, LPG, and marine fuel. Fees from \$500 (small volume blender) to \$25,000 (very large volume blender)
West Virginia	-	-	-	-	-	-
Wisconsin	2	Gallon	Gasoline, kerosene, fuel oil, burner oil, diesel fuel oil	Inspected by the Dept. of Industry, Labor and Human Relations, collected by Dept. of Revenue	Program revenue	Fee applies only to each gallon from which an inspection sample is taken.
Wyoming	-	-	All	Commissioner of Agriculture	-	-

1/ In the States for which no entries appear, petroleum products are not inspected.

2/ Fees are in cents unless noted otherwise.

3/ Barrels are 50 gallon capacity.

4/ Costs of inspection are paid by appropriation from State General Fund.

5/ The fee is \$2.50 per liquid measuring device used to deliver one gasoline product per nozzle. The fee is \$7.50 per liquid measuring device used to deliver multiple gasoline products per nozzle

# SUMMARY OF STATE MOTOR-VEHICLE REGISTRATION FEE SCHEDULES 1/

TABLE MV-103  
STATUS AS OF JANUARY 1, 2008

BASED ON REPORTS FROM STATE AUTHORITIES

STATE	1. AUTOMOBILES				2. SINGLE-UNIT TRUCKS					
	FEE BASIS	APPROXIMATE RANGE 3/		FEE FOR TYPICAL VEHICLE 4/	FEE BASIS	APPROXIMATE FEE RANGE 5/		FEE FOR TYPICAL VEHICLES 7/		HEAVY SINGLE -UNIT 8/
		FROM	TO			REGULAR REGISTRATION	SPECIAL RATES FOR FARM TRUCKS 6/	NON-FARM	FARM	
Alabama	(1) Flat fee. A \$1.25 issuance fee is included in columns (2) through (4).	(2) \$24.25	(3) \$24.25	(4) \$24.25	(5) Gross weight groups. A \$1.25 issuance fee is included in columns (8), (9) and (10).	(6) \$23 for up to 8,000 pounds to \$890 for 80,001 pounds and over.	(7) \$30 for up to 30,000 pounds to \$85 for 42,000 pounds.	(8) \$236.25	(9) \$31.25	(10) \$586.25
Alaska	Flat fee for 2-year period.	68.00	68.00	68.00	Unladen weight.	\$158 for 5,000 pounds or less to \$640 18,001 pounds and over. Pickup trucks 10,000 pounds or less pay \$78.00.	Trucks not exceeding a total net weight of 16,000 pounds registered for \$68.	158.00	68.00	640.00
Arizona	Flat fee.	8.00	8.00	8.00	Flat fee plus gross weight groups.	\$8.00 flat fee plus \$7.50 for 8,000 pounds or less to \$324.00 for 30,000 pounds. A \$4.00 commercial fee is included in columns (8) and (9).	No special rates.	210.00	210.00	-
Arkansas	Unladen weight groups: \$17 for 3,000 pounds or less; \$25 for 3,001 to 4,500 pounds; \$30 for 4,501 pounds and over.	17.00	25.00	17.00	Flat fee plus gross weight groups.	\$21.00 for 6,000 pounds or less to \$12.35 per 1,000 pounds for 60,000 pounds.	Weight fee based on gross weight and number of axles, with a minimum fee of \$32.50 and a maximum fee of \$163.00 for a 5-axle vehicle.	130.00	65.00	-
California	California charges a flat fee of \$41 per vehicle - the fee consists of a \$31 registration fee and a \$10 "CHP" fee  Additional fees supporting a variety of local issues such as freeway service, air quality improvement can add \$1-\$6.  Vehicle License Fees are also charged based on the vehicle value.	41.00	41.00	41.00	Flat fee plus weight fee based on unladen weight and number of axles. The weight fee ranges from \$8 to \$1,039.	The \$41 flat fee applies to 2-axle trucks of 10,000 pounds or less, plus a weight fee ranging from \$8 to \$1,016.  Vehicles over 10,000 pounds. pay flat fees of \$177 as well as weight fees.  Local fees and Vehicle License Fees also apply.	No special rates.	49.00	1,057.00	1,325.00
Colorado	Empty weight groups: \$6.00 for 2,000 pounds or less; \$6.00 plus 20 cents per cwt. over 2,000 pounds; \$12.50 plus 60 cents per cwt. over 4,500 pounds. An additional registration fee of \$12.00 for vehicles less than 7 yrs. old; \$10.00 for 7 yrs. but less than 10 yrs; and \$7.00 for 10 yrs. and older. An additional fee of \$1.50, a \$4.00 clerk fee, a 50 cent emissions fee, \$1.00 Emergency Medical Network.	19.00	28.20	26.60	Empty weight for 16,000 pounds or less. Declared gross weight plus annual mileage groups for over 16,000 pounds.	\$7.60 for 2,000 pounds or less to \$233.00 for 16,000 pounds. An additional registration fee of \$12.00 for vehicles less than 7 yrs old; \$10.00 for 7 yrs. but less than 10 years; and \$7.00 for 10 years and older. \$273.00 for 16,001 pounds and driven less than 30,000 miles per year to \$2,373.00 for over 74,000 pounds and driven more than 30,000 miles per year plus \$10.00. An additional fee of a \$1.50, a \$4.00 clerk fee, a 50 cent emission fee, and \$1.00 Emergency Medical Network.	\$6.20 for 2,000 pounds or less to \$110.00 plus \$1.50 per cwt. for over 16,000 pounds. An additional registration fee of \$12.00 for vehicles less than 7 yrs. old; \$10.00 for 7 yrs. but less than 10 yrs; and \$7.00 for 10 yrs. and older. An additional fee of \$1.50, a \$4.00 clerk fee, a 50 cent emissions fee, \$1.00 Emergency Medical Network	117.00	46.10	1,788.00
Connecticut	Flat fee for 2-year period.	70.00	70.00	70.00	Gross weight.	\$1.15 per cwt. for up to 20,000 pounds to \$1.90 per cwt. for over 73,000 pounds. Minimum fee: \$39.00.	Flat fee for 2-year period.	281.00	28.00	-
Delaware	Flat fee. \$40 per year of registration.	40.00	40.00	40.00	Gross weight.	\$40 for first 5,000 pounds and \$18 for each additional 1,000 pounds.	\$40.00 for first 5,000 pounds and \$3.80 for each additional 1,000 pounds.	272.00	59.00	876.80

# SUMMARY OF STATE MOTOR-VEHICLE REGISTRATION FEE SCHEDULES 1/

TABLE MV-103  
STATUS AS OF JANUARY 1, 2008

BASED ON REPORTS FROM STATE AUTHORITIES

STATE	1. AUTOMOBILES				2. SINGLE-UNIT TRUCKS					
	FEE BASIS	APPROXIMATE RANGE 3/		FEE FOR TYPICAL VEHICLE 4/	FEE BASIS	APPROXIMATE FEE RANGE 5/		FEE FOR TYPICAL VEHICLES 7/		HEAVY SINGLE -UNIT 8/
		FROM	TO			REGULAR REGISTRATION	SPECIAL RATES FOR FARM TRUCKS 6/	NON-FARM	FARM	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
District of Columbia	Empty weight groups: \$72 for 3,499 pounds or less to \$155 for 5,000 pounds and over. A \$25 inspection fee is assessed every two years in to the fees shown.	\$72.00	\$155.00	\$72.00	Empty weight groups. A \$25 inspection fee is assessed every year in addition to the fees shown.	\$125 for less than 3,499 pounds to \$575 for 10,000 pounds and over. \$25 per each additional 1,000 pounds over 10,000 pounds.	No special rates.	\$125.00	\$575.00	-
Florida	Empty weight groups: \$14.50 for 2,499 pounds or less to \$32.50 for 3,500 pounds and over. A \$2.50 service charge, a 50 cent reflectorized plate fee, a 50 cent fee for Real Time Vehicle Information System fee, a \$1.00 Air Pollution Control fee, a \$1.50 Transportation Disadvantaged fee, \$1.00 Law Enforcement Radio System fee, a \$2.00 License Plate Replacement fee, a \$2.00 surcharge, 10 cents Emergency Medical Services fee, \$1 Juvenile Justice fee, and a \$1 Decal on Demand fee are included in columns (2) through (4).	27.10	45.10	35.10	Empty weight groups: \$14.50 for 1,999 pounds or less to \$32.50 for 3,001 pounds to 5,000 pounds. Add-on fees identical to those listed in column (1) for automobiles. Gross weight groups: Twelve different weight groups for vehicles over 5,000 pounds, ranging from flat rate of \$45.00 to \$979.00. Add-on fees are similar to those listed in column (1) for automobiles, except that Transportation Disadvantaged fee does not apply to trucks over 5,000 pounds, and for vehicles of 10,000 pounds or more there is an additional \$5.00 surcharge. Add-on fees are included in columns (6) through (10).	\$27.60 flat fee for 1,999 pounds or less to \$994.60 for 72,000 pounds or more.	Gross vehicle weight: \$81.60 for less than 44,000 pounds, \$256.60 for 44,000 pounds or more. Vehicles classified as "goats" are registered for \$19.10	147.60	81.60	588.60
Georgia	Flat fee.	20.00	725.00	Variable	Gross weight.	Private trucks: \$20 to \$400. For-Hire trucks: \$20 to \$725.	Flat fee of \$20.	38.00	20.00	365.00
Hawaii	For the City and County of Honolulu, Hawaii County, Maui County and Kauai County:  Flat fee (\$25.00) plus net weight tax of 3.00 cent per pound (\$12.00 minimum) for the City and County of Honolulu.  Flat fee (\$18) plus net weight tax of 0.75 cents per pound (\$6.00 minimum) for Hawaii County  Net weight tax of 0.0125 per pound (\$6.00 minimum) for Maui County.  Net weight tax of 0.0125 cent per pound (\$12.00 minimum) for Kauai County.  For State of Hawaii:  Flat fee (\$25.00) plus State net weight tax 0.75 cent per pound for 4,000 pounds or less; 1 cent per pound for 4,001 to 7,000 pounds; 1.25 cents per pound for 7,001 to 10,000 pounds; flat rate of \$150.00 for over 10,000 pounds 9/	130.00 9/  75.30 10/  53.24 10/  52.74 10/	236.50 9/  115.78 10/  93.69 10/  93.19 10/	167.50 9/  90.15 10/  71.90 10/  71.40 10/	Flat fee (\$20.00) plus net weight tax of 3.50 cents per pound for the City and County of Honolulu.  Flat fee(\$18.00) plus net weight tax of 2 cents per pound for Hawaii County  Net weight tax of 0.02 cent per pound for Maui County.  Net weight tax of 0.025 cent per pound for Kauai County.  Flat fee (\$25.00) plus State net weight tax of 0.75 cents per pound for 4,000 pounds or less; 1 cent per pound for 4,001 to 7,000 pounds; 1.25 cents per pound for 7,001 to 10,000 pounds; flat rate of \$150 for over 10,000 pounds. 9/	\$178.00 for 3,000 pounds to \$900.50 for 20,000 pounds for the City and County of Honolulu.  \$126.00 to \$593.50 for Hawaii County.  \$89.00 to \$471.50 for Maui County.  \$103.50 to \$571.00 for Kauai County.	\$155.50 for 3,000 pounds to \$750.50 for 20,000 pounds for the City and County of Honolulu.  \$126.00 to \$443.50 for Hawaii County.  \$89.50 to \$321.50 for Maui County.  \$103.50 to \$421.00 for Kauai County.  6,000 pounds or over used for agricultural purposes are not subject to the State weight tax.	167.50 10/  233.10 11/  239.08 11/  278.14 11/	167.50 10/  169.90 11/  140.18 11/  179.24 11/	-  483.10 11/  -  -

# SUMMARY OF STATE MOTOR-VEHICLE REGISTRATION FEE SCHEDULES 1/

TABLE MV-103  
STATUS AS OF JANUARY 1, 2008

BASED ON REPORTS FROM STATE AUTHORITIES

STATE	1. AUTOMOBILES				2. SINGLE-UNIT TRUCKS					
	FEE BASIS	APPROXIMATE RANGE 3/		FEE FOR TYPICAL VEHICLE 4/	FEE BASIS	APPROXIMATE FEE RANGE 5/		FEE FOR TYPICAL VEHICLES 7/		HEAVY SINGLE -UNIT 8/
		FROM	TO			REGULAR REGISTRATION	SPECIAL RATES FOR FARM TRUCKS 6/	NON-FARM	FARM	
Idaho	(1) Age groups: \$24.00 for vehicles over 8 years old to \$48.00 for vehicles 1 and 2 years old. A \$3.00 reflectorized plate fee (\$5.00 per automobile) is assessed when new plates are issued. A \$1.25 emergency medical services fee is included in columns (2) through (4).	(2) \$25.25	(3) \$37.25	(4) \$29.25	(5) Gross weight groups. A \$3.00 reflectorized plate fee (\$6.00 per truck) is assessed when new plates are issued. A \$1.25 emergency medical services fee is included in columns (8), (9) and (10).	(6) \$48 for 16,000 pounds or less to \$515.40 for 50,001 to 60,000 pounds. \$210.00 to \$4,500.00 depending on miles traveled for 60,000 pounds to 106,000 pounds.	(7) \$48.00 for 8,001 to 16,000 pounds to \$311.68 for 50,001 to 60,000 pounds. \$210.00 to \$4,500.00 depending on miles traveled for 60,000 pounds to 106,000 pounds.	(8) \$144.65	(9) \$62.33	(10) \$516.65
Illinois	Flat fee.	78.00	78.00	78.00	Flat fee plus fee based on gross weight.  Optional basis: flat fee plus mileage weight tax.	\$10 flat fee plus \$68 for gross weight of 8,000 pounds or less to \$1,380 for 45,000 pounds.  \$10 flat fee plus \$73 for gross weight of 12,000 pounds or less to \$695 for 45,000 pounds with per mile taxes on mileage exceeding stipulated amounts.	\$10 flat fee plus \$140 for 16,000 pounds or less to \$800 for 45,000 pounds.  No special rates.	490.00  190.00	226.00  226.00	1,698.00  863.00
Indiana	Flat fee of \$12.00. A 25 cent Public Safety fee and a 50 cent financial responsibility fee are included in columns (2) through (4).	12.75	12.75	12.75	Gross weight groups. A 25 cent Public Safety fee and a 50 cent financial responsibility fee are included in columns (8) and (9).	\$20 for 7,000 pounds or less to \$956 for over 66,000 pounds.	One half regular fee for trucks over 11,000 pounds.	175.75	88.25	810.75
Iowa	Empty weight and value: 40 cents per cwt. plus one percent of value. The portion based on value drops to 0.75 percent after 5 registrations, 0.5 percent after 6 registrations and after 8 registrations (if 1994 model or newer ) the registration fee is a flat \$35.	23.00	35.00	27.00	Gross weight groups.	\$65 for 3 tons or less (decreasing with age to a minimum of \$35) to \$1,695 for 40 tons. Over 40 tons is \$1,695 plus \$80 for each ton in excess of 40 tons.	\$80 for 6 tons to \$675 for 32 tons.	235.00	150.00	1,060.00
Kansas	Gross weight groups: \$25.00 for 4,500 pounds or less; \$35.00 for more than 4,500 pounds. A \$2.25 service fee is included in columns (2) through (4).	27.25	37.25	27.25	Gross weight groups.	\$35.00 for 12,000 pounds or less to \$1,925.00 for 85,500 pounds. A \$2.25 service fee is included in column (8).	\$35.00 for 16,000 pounds or less to \$600.00 for 85,500 pounds. A \$2.25 service fee is included in column (9).	132.25	42.25	-
Kentucky	Flat fee. A \$9.00 service charge, an additional county clerk fee of \$6.00, and a State fee of \$3.00 are included in columns (3) through (5).	21.00	21.00	21.00	Gross weight groups. A \$9 service charge, a 50 cent Reflectorized Plate fee, a \$6.00 County Clerk and a \$3.00 State are included in columns (7), (8) and (9).	\$21.00 for 10,000 pounds or less to \$474.00 for 44,000 pounds.	\$21.00 for 38,000 pounds or less to 40 percent of regular fee for over 38,000 pounds.	149.00	21.00	703.50
Louisiana	Actual value: \$10 per year for a 4 year period for \$10,000 or less to \$10 plus \$1 per \$1,000 over \$10,000.	10.00	41.00	15.00	Gross weight groups.	\$10 per year for a 4 year period for 6,000 pounds or less to \$1,056 for 88,000 pounds, paid annually.	\$3 per year for a 4 year period for 6,000 pounds or less to \$40 for 88,000 pounds.	76.00	10.00	348.00
Maine	Flat fee.	25.00	25.00	25.00	Gross weight groups.	\$25 for 6,000 pounds or less to \$982 for 90,000 pounds. \$40 rebate for vehicles registered for more than 23,000 pounds gross vehicle weight and attesting to exclusive operation in the power unit semi-trailer mode.	\$21 for 6,000 pounds or less to \$469 for 69,000 pounds.	186.00	99.00	638.00

# SUMMARY OF STATE MOTOR-VEHICLE REGISTRATION FEE SCHEDULES 1/

TABLE MV-103  
STATUS AS OF JANUARY 1, 2008

BASED ON REPORTS FROM STATE AUTHORITIES

STATE	1. AUTOMOBILES				2. SINGLE-UNIT TRUCKS						
	FEE BASIS	APPROXIMATE RANGE 3/		FEE FOR TYPICAL VEHICLE 4/	FEE BASIS	APPROXIMATE FEE RANGE 5/		FEE FOR TYPICAL VEHICLES 7/		HEAVY SINGLE -UNIT 8/	
		FROM	TO			REGULAR REGISTRATION	SPECIAL RATES FOR FARM TRUCKS 6/	NON-FARM	FARM		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
Maryland	Shipping weight groups: \$27.00 for 3,700 pounds or less to \$40.50 for over 3,700 pounds. An \$8.00 surcharge is included in columns (2) through (4).	\$35.00	\$48.50	\$35.00	Chassis weight groups with gross weight limits or manufacturer's rated capacity for 1/2 and 3/4 ton.	\$33.75 for 3/4 ton or less manufacturer's rated capacity. Others \$47.50 (minimum gross weight 10,000 pounds) to \$940.00 (maximum gross weight 80,000 pounds). An \$8.00 surcharge is included in columns (8) and (10).	\$2.75 per 1,000 pounds of gross registered weight; \$27.50 (minimum gross weight of 10,000 pounds) to \$195.00 (maximum gross weight of 65,000 pounds). An \$8.00 surcharge is included in column (9).	\$88.75	\$54.75	\$596.00	
Massachusetts	Flat fee for lifetime of registration.	\$36.00	\$36.00	\$36.00	Gross weight.	\$24 biennial per 1,000 pounds for 5,000 pounds or less. Minimum fee: \$96. \$15 per 1,000 pounds for greater than 5,000 pounds. Annual minimum fee: \$90.	No special rates.	252.80	252.75	840.00	
Michigan	Empty weight: 1983 or older model vehicles are based. \$29 for 3,000 pounds or less to 90 cents per cwt. for over 10,000 pounds. 1984 or newer model vehicles are based on mfrs. base list price; \$30 for \$5,999 or less to 0.5 % of the base list price for over \$30,000 plus a \$5 processing fees. Decrease in 2nd, 3rd and 4th year by 10 % per year.	29.00	211.00	58.00	Gross weight groups, except empty weight for trucks less than 8,000 pounds.	\$39.00 for commercial pickups 4,000 pounds or less empty weight to \$49.00 for 5,000 pounds. \$1.40 per cwt. for other trucks (not used in combination) for 2,500 pounds empty weight to \$2.72 per cwt. for 8,000 pounds plus \$5.00; \$378.00 to 24,000 pounds gross weight to \$2,398.00 for over 160,000 pounds.	74 cents per cwt. of empty weight plus \$5.	190.00	55.00	975.00	
Minnesota	Value and age: The base value is the manufacturer's suggested retail price plus the destination charges. Value depreciation every other year until minimum tax.	99.00	464.00	125.00	Gross weight and age groups. Fee reduced in the eighth year of vehicle life.	\$90 for 9,000 pounds or less and older than 8 years to \$1,760 for 81,000 pounds. Fees reduced by 25 percent for vehicles 9 years old and older.	\$21 for 12,000 pounds or less and older than 8 years to \$1,056 for 81,000 pounds. Fees reduced by 45 percent for vehicles 9 years old and older.	145.00	65.00	865.00	
Mississippi	Flat Fee. \$8.75 decal fee plus \$15.00 privilege tax. An additional \$1.25 is assessed when new plates are issued.	23.75	23.75	23.75	Flat fee plus gross weight groups.	\$8.75 decal fee plus \$7.20 for 6,000 pounds or less to \$2,862.00 for 80,000 pounds. An additional \$1.25 is assessed when new plates are issued.	\$8.75 decal fee plus \$7.20 for 6,000 pounds or less to \$2,214.00 for 80,000 pounds. An additional \$1.25 is assessed when new plates are issued.	503.50	425.00	1,663.00	
Missouri	Horsepower groups: \$18 for less than 12 horsepower to \$51 for 72 horsepower and over.	21.00	33.00	24.00	Gross weight groups.	\$25.50 for 6,000 pounds or less to \$1,719.50 for over 78,000 pounds.	\$15.50 for 6,000 pounds or less to \$350.50 for over 72,000 pounds.	63.00	20.50	-	
Montana	Empty weight groups: \$10.25 for 2,850 pounds or less; \$15.25 for 2,851 pounds and over. An additional \$2.00 fee collected when new plates are issued.	10.25	15.25	15.25	Flat fee plus gross weight fee.	\$15.25 flat fee plus gross weight fee of \$21.00 for 16,000 pounds or less to \$750.00 for 80,000 pounds plus additional \$46.00 for each 2,000 pounds over 80,000 pounds.	\$15.25 flat fee plus 35 percent of gross vehicle weight fee schedule with minimum fee of \$6.00.	43.25	21.25	415.25	
Nebraska	Flat fee. An additional fee of \$5.50 is included in columns (2) through columns (4). A \$3.25 per plate fee is assessed when new plates are issued.	20.50	20.50	20.50	Gross vehicle weight. An additional fee of \$5.50 is included in columns (8) and (9). A \$3.25 per plate fee is assessed when new plates are issued.	\$18 for 3 tons or less to \$1,140 for 47 tons.	\$18 for 5 tons or less to \$335 for 47 tons.	138.00	24.50	-	
Nevada	Flat fee.	33.00	33.00	33.00	Declared gross weight groups.	\$33 for 6,000 pounds or less to \$48 for 10,000 pounds. Over 10,000 to 26,000 pounds, \$12 per 1,000 pounds. Over 26,000 to 80,000 pounds, \$17 per 1,000 pounds.	No special rates.	252.00	252.00	986.00	

# SUMMARY OF STATE MOTOR-VEHICLE REGISTRATION FEE SCHEDULES 1/

TABLE MV-103  
STATUS AS OF JANUARY 1, 2008

BASED ON REPORTS FROM STATE AUTHORITIES

STATE	1. AUTOMOBILES				2. SINGLE-UNIT TRUCKS					
	FEE BASIS	APPROXIMATE RANGE 3/		FEE FOR TYPICAL VEHICLE 4/	FEE BASIS	APPROXIMATE FEE RANGE 5/		FEE FOR TYPICAL VEHICLES 7/		HEAVY SINGLE -UNIT 8/
		FROM	TO			REGULAR REGISTRATION	SPECIAL RATES FOR FARM TRUCKS 6/	NON-FARM	FARM	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
New Hampshire	Gross weight groups: \$31.20 for 3,000 pounds or less to 96 cents per cwt. for 8,001 pounds and over. Additional \$4.00 per plate reflectorized plate fee when new plates are issued.	\$31.20	\$55.20	\$43.20	Gross weight. Plus additional \$4.00 per plate reflectorized plate fee when new plates are issued.	\$31.20 for 3,000 pounds or less to 96 cents per cwt. for 8,001 pounds and over.	\$24 for 16,000 pounds or less. Plus 74 cents per cwt. for any additional weight above 16,000 pounds.	\$192.00	\$54.00	\$556.80
New Jersey	Shipping weight groups and age: \$14 for under 2,700 pounds for 1970 and older models to \$51 for over 3,800 pounds for 1971-1979 models. \$25 for under 3,500 pounds to \$50 for over 3,500 pounds for 1980 and newer models. A \$2.50 inspection fee is assessed in addition to the fees shown.	25.00	50.00	25.00	Gross weight.	\$53.50 for 5,000 pounds or less to \$11.50 for each additional 1,000 pounds for over 40,000 to 70,000 pounds. Solid Waste Vehicles: \$50 for 5,000 pounds or less to \$11.50 for each additional 1,000 pounds up to 60,000 pounds. Contractor: \$922.50 for \$41,000 pounds (minimum) to \$22.50 for each additional 1,000 pounds up to 70,000 pounds.	1/2 the fee provided for trucks. A \$2.50 inspection fee is assessed in addition to the fees shown.	161.50	80.75	-
New Mexico	Shipping weight groups and age: \$27 for 2,000 pounds or less; \$39 for 2,001 to 3,000 pounds; \$56 for over 3,000 pounds. Fees are \$21, \$31, and \$45, respectively, after 5 years.	21.00	56.00	45.00	Gross weight groups. 12/	\$40 for 4,000 pounds or less to \$172 for 48,001 pounds and over. Fee reduced 20 percent after 5 years for trucks under 26,000 pounds.	2/3 of regular registration fee for vehicles over 6,000 pounds.	157.00	104.67	172.00
New York	Shipping weight: 86 cents per cwt. or major fraction thereof for 3,500 pounds or less plus \$1.29 per cwt. or major fraction thereof over 3,500 pounds rounded to the nearest 25 cents. Minimum \$13.80 (less than 6 cylinders); \$17.25 (6 cylinders or more). Maximum \$74.75. \$17.25 for electrically propelled vehicles. A reflectorized plate fee, not to exceed \$1.50 above actual cost, rounded to the nearest 25 cents, is assessed when new plates are issued.	17.25	37.00	24.85	Gross weight. A reflectorized plate fee, not to exceed \$1.50 above actual cost, rounded to the nearest 25 cents, is assessed when new plates are issued.	\$2.88 per 500 pounds gross vehicle weight, or fraction thereof, rounded to the nearest 25 cents.	Agricultural trucks owned by a person engaged in food production, \$2.01 per 500 pounds gross vehicle weight or fraction thereof, rounded to the nearest 25 cents. Farm vehicles operated upon a highway connecting by the most direct route any farms or portions of a farm under single or common ownership or operation, \$1.00 flat fee.	115.25	80.50	334.25
North Carolina	Flat fee. Passengers cars - \$28.	28.00	28.00	28.00	Gross weight and flat fee.	\$3.00 plus 59 cents per cwt. For 4,000 pounds or less to \$1.54 per cwt. For over 17,000 pounds Minimum annual fee \$28.00	\$3.00 plus 29 cents per cwt. For 4,000 pounds or less to 77 cents per cwt. For over 17,000 pounds. Minimum annual fee \$24.00	236.40	115.75	870.75
North Dakota	Gross weight and age groups: \$49 for 3,199 pounds or less for the 13th and subsequent registrations to \$274 for 9,000 pounds and over for the 1st through 6th registrations.	49.00	79.00	57.00	Gross weight and age groups.	\$49 for 4,000 pounds or less for the 11th and subsequent registrations to \$191 for 26,000 pounds for the 1st through 7th registrations.	Special rate for trucks registered from 20,000 to 105,000 pounds: \$65 for 22,000 pounds for the 11th and subsequent registrations to \$649 for 105,000 pounds for the 1st through 6th registrations.	109.00	-	632.00
Ohio	Flat fee. A \$3.50 service charge and an \$11.00 Hwy Safety Fee is included in columns (2) through (4). A 25 cent county tag fee is assessed in to the fees shown. A 50 cent reflectorized plate fee is assessed when a new plates are issued. The fee does not include the local tax ranging from \$0 to \$20 in increments of \$5.	34.50	34.50	34.50	Gross weight. A \$3.50 service charge and an \$11.00 Hwy Safety Fee is included in columns (8), (9) and (10). A 50 cent reflectorized plate fee is assessed when new plates are issued. The fee does not include the local tax ranging from \$0 to \$20 in increments of \$5.	\$56.00 for 2,000 pounds or less to \$1,351 for 80,000 pounds.	Empty weight. License tax is \$5.00 plus additional license tax that varies according to the weight of the vehicle.	164.50	67.50	739.50
Oklahoma	Flat fee, value and age: Fee for 1st to 4th year is \$85 plus \$5.75 in additional fees to the 17th year and over for \$15 plus \$5.75 in additional fees.	20.00	90.00	100.25	Gross weight and age on trucks up to 15,000 pounds. Over 15,000 pounds based only on gross weight registered. A \$1.75 administrative fee and a \$3.00 general revenue fund fee are included in columns (8), (9) and (10).	\$101.00 for under 15,000 pounds to \$1,084.00 for 90,000 pounds. Fee reduced after 5th year on trucks under 15,000 pounds. Minimum fee: \$30.00.	Flat fee.	100.00	36.00	653.00
Oregon	Flat fee is for 24 consecutive months. A \$1.00 reflectorized plate fee (\$2 per automobile) is assessed when new plates are issued.	30.00	30.00	30.00	Gross weight groups. 13/	\$15 for 8,000 pounds or less to \$415 for 105,500 pounds.	\$15 for 8,000 pounds or less to \$385 for 105,500 pounds.	190.00	60.00	220.00

# SUMMARY OF STATE MOTOR-VEHICLE REGISTRATION FEE SCHEDULES 1/

TABLE MV-103  
STATUS AS OF JANUARY 1, 2008

BASED ON REPORTS FROM STATE AUTHORITIES

STATE	1. AUTOMOBILES				2. SINGLE-UNIT TRUCKS					
	FEE BASIS	APPROXIMATE RANGE 3/		FEE FOR TYPICAL VEHICLE 4/	FEE BASIS	APPROXIMATE FEE RANGE 5/		FEE FOR TYPICAL VEHICLES 7/		HEAVY SINGLE -UNIT 8/
		FROM	TO			REGULAR REGISTRATION	SPECIAL RATES FOR FARM TRUCKS 6/	NON-FARM	FARM	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Pennsylvania	Flat fee.	\$36.00	\$36.00	\$36.00	Gross weight.	\$58.50 for 5,000 pounds or less to \$1687.50 for 80,000 pounds.	\$76.50 or 1/3 of the standard annual fee for class, whichever is greater. 14/	\$355.50	\$188.50	\$882.00
Rhode Island	Gross weight groups. A \$1.50 technology fee is assessed at each 2 year renewal.	30.00	70.00	30.00	Gross weight groups. A \$1.50 technology fee is assessed at each 2 year renewal.	\$34 for 4,000 pounds or less to \$972 for 74,000 pounds plus \$24.00 per 2,000 pounds over 74,000 pounds.	A flat fee of \$10 for all farm vehicles.	194.00	10.00	140.00
South Carolina	Flat fee for a 2-year period.	24.00	24.00	24.00	Gross weight groups.	\$30 for 4,000 pounds or less to \$1,600 for 80,000 pounds.	\$12 for 26,499 pounds or less to \$120 for 80,000 pounds.	195.50	15.00	844.00
South Dakota	Shipping weight groups and age: \$30.00 for 2,000 pounds or less to \$55.00 for 4,001 to 6,000 pounds, inclusive. Fee reduced 30 percent when vehicle is 5 or more years old. Additional fee for Solid Waste Management of \$0.25 per tire, not to exceed \$1.00 per vehicle.	21.00	40.00	30.00	Shipping weight groups and age.	\$48 for 6,001 pounds to 8,000 pounds. Additional fees for vehicles over 8,000 pounds. Fee reduced 30 percent when vehicle is 5 or more years old.	No special rates.	49.00	49.00	873.00
Tennessee	Flat fee. A \$2.50 clerk's fee is included in columns (2) through (4). A \$1.00 reflectorized plate fee is assessed when new plates are issued.	23.00	23.00	23.00	Gross weight groups.	\$39.75 for 9,000 pounds or less to \$1,334.25 for 80,000 pounds.	\$19.50 for 9,000 pounds or less to \$493.75 for 80,000 pounds.	360.25	129.75	898.25
Texas	Age groups or flat rate and gross weight. \$40.50 for model year more than 6 years from date of annual registration to \$58.50 for model year 3 years or less from date of annual registration. \$25.00 plus 60 cents per cwt. for vehicles over 6,000 pounds. A 30 cent reflectorized plate fee is included in columns (2) through (4).	40.80	58.80	50.80	Flat fee plus gross weight groups. A 30 cent reflectorized plate fee is included in columns (8) and (9).	\$25.00 plus 44 cents per cwt. for 6,000 pounds or less to 99 cents per cwt. for over 31,000 pounds. Diesel trucks pay 11 percent additional fee.	1/2 regular fee plus \$5.	180.07	95.19	-
Utah	Flat fee. A \$2.50 driver education fee is included in columns (2) through (4). A \$1.00 reflectorized plate fee (\$2.00 per automobile) is assessed when new plates are issued.	22.50	49.50	22.50	Gross weight groups.	\$22.50 for 12,000 pounds or less. For over 14,000 pounds add \$18.50 for each 2,000 pounds or fraction thereof in excess. Vehicles over 80,000 pounds must purchase an overweight permit, and if over length, an oversize permit as well. Annual permits for overweight vehicles are \$300.00, and for oversize vehicles are \$50.00.	\$22.50 for 12,000 pounds or less. \$33.00 for 12,001 pounds to 14,000 pounds. Add \$9.00 for each 2,000 pounds or fraction thereof in excess of 14,000 pounds. Farm trucks in excess of 80,000 pounds or over length must purchase overweight and/or oversize permits with the same limits as regular registrations.	105.00	60.00	419.50
Vermont	Flat fee. A \$1.00 emission fee is assessed in addition to the fees shown.	59.00	59.00	59.00	Gross weight groups. A \$1.00 emission fee is assessed in addition to the fees shown.	\$59.00 for less than 6,000 pounds to \$20.42 per 1,000 pounds for over 80,000 pounds. additional fees of \$29.00 for 10,000 pounds to \$319.07 for 60,000 pounds and over.	\$40 for less than 18,000 pounds to \$189 for over 55,000 pounds	271.00	40.00	-
Virginia	Shipping weight groups: \$33.00 for 4,000 pounds or less; \$38.00 for over 4,000 pounds. A \$1.50 State Police Inspection fee and \$4.00 Emergency Medical Service fee are included in columns (2) through (4).	39.50	44.50	39.50	Flat fee plus fee based on gross weight. A \$1.50 State Police inspection fee and an additional \$5.00 fee for vehicles over 6,500 pounds are included in columns (8) and (10).	\$13.00 flat fee plus \$2.60 per 1,000 pounds for 10,001 pounds to \$13.25 per 1,000 pounds for 80,000 pounds. Minimum fee of \$34.00 for vehicles with gross weight of 6,501 pounds to 10,000 pounds. 15/	Vehicles exclusively on the farm or on highways connecting farms, not in excess of twenty miles, are exempt from registration. Other two-axle farm vehicles 7,500 pounds or more pay 1/2 of fee per thousand pounds of gross	131.50	56.00	599.50

# SUMMARY OF STATE MOTOR-VEHICLE REGISTRATION FEE SCHEDULES 1/

TABLE MV-103

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STATUS AS OF JANUARY 1, 2008

STATE	1. AUTOMOBILES				2. SINGLE-UNIT TRUCKS					
	FEE BASIS	APPROXIMATE RANGE 3/		FEE FOR TYPICAL VEHICLE 4/	FEE BASIS	APPROXIMATE FEE RANGE 5/		FEE FOR TYPICAL VEHICLES 7/		HEAVY SINGLE -UNIT 8/
		FROM	TO			REGULAR REGISTRATION	SPECIAL RATES FOR FARM TRUCKS 6/	NON-FARM	FARM	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Washington	Flat \$30.00 fee. A \$2.00 reflectorized plate fee (\$4.00 per automobile) is assessed when new plates are issued. A \$3.00 filing fee is included in each registration. A passenger vehicle weight fee is included in each registration. This fee varies by scale weight. The typical weight vehicle 3/ or 4/ would be assessed a \$10.00 vehicle weight fee. A \$0.75 Licensing Services fee is included in each registration. Average weight vehicles as listed below, powered by natural gas or liquefied petroleum gas are assessed an additional fee of \$135.00. A \$5.00 filing fee is included in each registration.	\$43.75	\$43.75	\$43.75	Declared gross weight groups including surcharge. A \$2.00 reflectorized plate fee (\$4.00 per automobile) is assessed when new plates are issued. A \$3.00 filing fee is included in each registration. A passenger vehicle weight fee is included in each registration. This fee varies by scale weight. The typical weight vehicle 3/ or 4/ would be assessed a \$10.00 vehicle weight fee. A \$0.75 Licensing Services fee is included in each registration.	\$40.00 for up to 4,000 pounds to \$501.00 for 40,000 pounds.	\$27.50 for 4,000 pounds or less to \$263 for 40,000 pounds. Trucks operating within 15 miles of farm require only a \$5 decal and are exempt from regular registration. A \$3.00 filing fee is included in each registration. A \$0.75 Licensing Services fee is included in each registration.	\$171.00	\$98.00	\$771.00
West Virginia	Flat fee. A \$1.50 additional fee is included in columns (2) through (4).	30.00	30.00	30.00	Gross weight groups. A \$1.50 additional fee is included in	\$28.50 for 4,000 pounds or less to \$78.50 for 16,000 pounds, plus \$10.00 per	\$30 for 8,001 pounds to \$250 for 64,000 pounds.	90.00	61.50	754.75
Wisconsin	Flat fee.	75.00	75.00	75.00	Gross weight groups.	\$75.00 for 4,500 pounds or less to \$2,560.00 for 80,000 pounds.	\$45 for 12,000 pounds or less, 1/4 regular fee for over 12,000 pounds.	356.00	89.00	1,135.00
Wyoming	Flat fee.	15.00	15.00	15.00	Empty weight groups. 16/	\$2 for 1,000 pounds or less to \$60 for 6,001 pounds or over.	No special rates.	60.00	60.00	60.00



# SUMMARY OF STATE MOTOR-VEHICLE REGISTRATION FEE SCHEDULES 1/

BASED ON THE REPORTS FROM STATE AUTHORITIES

TABLE MV-103  
2/ STATUS AS OF JANUARY 1, 2008

STATE	3. TRUCK TRACTORS		4. SEMITRAILERS 17/		TYPICAL VEHICLE 3-AXLE 18/			TYPICAL VEHICLE 5-AXLE 19/			TWIN SEMITRAILER COMBINATION 20/			
	FEE BASIS	APPROXIMATE FEE RANGE	FEE BASIS	APPROXIMATE FEE RANGE	TRUCK TRACTOR 21/	SEMI- TRAILER	COMBI- NATION	TRUCK TRACTOR 21/	SEMI- TRAILER	COMBI- NATION	TRUCK TRACTOR 21/	FIRST SEMI- TRAILER	SECOND SEMI- TRAILER	COMBI- NATION
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Alabama	Gross vehicle weight. A \$1.25 issuance fee is included in columns (5) and (8).	\$23 for up to 8,000 pounds to \$890 for 80,001 pounds and over.	Flat fee. A \$1.25 issuance fee is included in columns (6) and (9).	\$20 per semitrailer. or \$60 one time fee for permanent trailer plate	\$586.25	\$21.25	\$647.00	\$816.25	\$21.25	\$877.50	-	-	-	-
Alaska	Unladen weight.	\$78 for 10,000 pounds or less to \$640 for 18,001 pounds and over.	Flat fee.	\$10 permanent registration.	246.00	10.00	256.00	494.00	10.00	504.00	494.00	10.00	10.00	514.00
Arizona	Flat fee plus fee based on gross weight of combination.	\$12.00 flat fee plus \$7.50 for 8,000 pounds or less to \$918.00 for 80,000 pounds.	Flat fee.	Registered with tractor truck plus \$49 flat fee.	534.00	49.00	583.00	930.00	49.00	979.00	-	-	-	-
Arkansas	Gross weight of combination.	\$6.50 per 1,000 pounds for 6,001 pounds to \$14.30 per 1,000 pounds for 80,000 pounds.	Flat fee.	Registered with tractor truck, plus \$20 identification tag fee.	497.00	20.00	517.00	1,350.00	20.00	1,370.00	1,350.00	20.00	20.00	1,390.00
California	Flat fee plus weight fee based on unladen weight and number of axles.	\$41 flat fee plus \$8 for 3,000 pounds or less 2-axle truck to \$1,016 for a 3-axle truck over 15,000 pounds. Gross vehicle limit in CA is 80,000	Flat fee of \$20 with annual renewal every five years		1,216.00	20.00	1,236.00	2,119.00	20.00	2,139.00	2,119.00	20.00	20.00	2,159.00
Colorado	Empty weight for 16,000 pounds or less. Declared gross weight plus annual mileage groups for over 16,000 pounds.	\$7.60 for 2,000 pounds or less to \$233.00 for 16,000 pounds. An additional registration fee of \$12.00 for less than 7 yrs. old; \$10.00 for 7 yrs. old but less than 10 yrs. old \$7.00 for 10 yrs. and older. \$273.00 for 16,001 pounds and driven less than 30,000 miles per year to \$2,373.00 for over 74,000 pounds and driven more than 30,000 miles per year plus \$10.00. An additional fee of \$1.50, a \$4.00 clerk fee, a 50 cent emission fee, \$1.00 Emergency Medical Network.	Flat fee.	\$7.50 per semitrailer. An additional fee of \$1.50, a \$4.00 clerk fee and 50 cent emission fee are included in columns (6), (9), (12) and (13).	709.00	10.50	719.50	2,105.00	10.50	2,115.50	2,105.00	10.50	10.50	2,126.00
Connecticut	Gross weight of combination.	\$1.15 per cwt. up to 20,000 pounds to \$1.90 per cwt. for over 73,000 pounds. Minimum fee: \$39.00.	Flat fee.	\$35 per semitrailer.	788.00	35.00	823.00	1,520.00	35.00	1,555.00	-	-	-	-
Delaware	Gross weight.  Optional basis: Gross of combination	\$40 for first 5,000 pounds and \$18.00 for each additional 1,000 pounds.	Gross weight. Vehicle owners are allowed to put the entire registration weight on the truck tractor and no weight on trailer.	\$40 for first 5,000 pounds and \$18.00 for each additional 1,000 pounds.	440.00  692.00	238.40  20.00	678.40  712.00	708.80  1,280.00	507.20  20.00	1,216.00  1,300.00	-  -	-  -	-  -	-  -
District of Columbia	Empty weight groups. A \$25 inspection fee is assessed every year in addition to the fees shown.	\$125 for less than 3,500 pounds to \$750 for 17,999 pounds	Empty weight groups. A \$25 inspection fee is assessed every year in addition to the fees shown.	\$125 for less than 1,499 pounds to \$500 for 9,999 pounds	228.00	176.00	404.00	340.00	361.00	701.00	-	-	-	-

# SUMMARY OF STATE MOTOR-VEHICLE REGISTRATION FEE SCHEDULES 1/

BASED ON THE REPORTS FROM STATE AUTHORITIES

TABLE MV-103  
2/ STATUS AS OF JANUARY 1, 2008

STATE	3. TRUCK TRACTORS		4. SEMITRAILERS 17/		TYPICAL VEHICLE 3-AXLE 18/			TYPICAL VEHICLE 5-AXLE 19/			TWIN SEMITRAILER COMBINATION 20/			
	FEE BASIS	APPROXIMATE FEE RANGE	FEE BASIS	APPROXIMATE FEE RANGE	TRUCK TRACTOR 21/	SEMI- TRAILER	COMBI- NATION	TRUCK TRACTOR 21/	SEMI- TRAILER	COMBI- NATION	TRUCK TRACTOR 21/	FIRST SEMI- TRAILER	SECOND SEMI- TRAILER	COMBI- NATION
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Florida	Gross weight of combination. Flat fees in twelve different weight groups and applicable add-on fees are identical to those contained in column (5) for single-unit trucks, gross weight groups. Add-on fees are included in column (2).	\$256.60 for 34,999 pounds or less to \$994.60 for 72,000 pounds and over.	Flat fee. A \$2.50 service charge, a 50 cent reflectorized plate fee, a 50 cent Real Time Vehicle Information System fee, a \$1 Air Pollution Control fee, a \$1 Law Enforcement Radio System fee, a \$2 License Plate Replacement fee, a \$2 surcharge, 10 cent Emergency Medical Services fee, \$1 Juvenile Justice fee, and a \$1 Decal on Demand Fee are included in columns (4) through (13)	\$21.60 per semitrailer.	\$588.60	\$21.60	\$610.20	\$994.60	\$21.60	\$1,016.20	-	-	-	-
Georgia	Gross weight.	\$20 for 14,000 pounds or less to \$400 to maximum weight, "not for hire" trucks, or to \$725 to maximum weight, " for hire" trucks.	Flat fee.	Registered with tractor truck; plus \$12 flat fee; permanent registration fee is \$48.	190.00	12.00	202.00	400.00	12.00	412.00	-	-	-	-
Hawaii	For the City and County of Honolulu, Hawaii County, Maui County and Kauai County  Flat fee (\$25.00) plus net weight tax of 3.50 cents per pound for the City and County of Honolulu  Flat fee (\$18.00) plus net weight tax of 2.00 cents per pound for Hawaii County.  Net weight tax of 0.02 per pound for Maui County.  Net weight tax of 0.025 per pound for Kauai County.  Flat fee (\$25.00) plus net weight tax of 0.75 cent per pound for 4,000 pounds or less; 1 cent per pound for 4,001 to 7,000 pounds; 1.25 cent per pound for 7,001 to 10,000 pounds flat rate of \$150.00 for over 10,000 pounds. 9	\$316.50 for 6,000 pounds to \$896.00 for 20,000 pounds in the City and County of Honolulu.  \$223.50 to \$593.50 for Hawaii County.  \$171.50 to \$471.50 for Maui County.  \$201.00 to \$571.00 for Kauai County.	Same schedule as for tractor trucks.  Same schedule as for tractor trucks.  Same schedule as for tractor trucks.  Same schedule as for tractor trucks.	Same schedule as for tractor trucks.  Same schedule as for tractor trucks.  Same schedule as for tractor trucks.  Same schedule as for tractor trucks.	491.31 10/  366.23 11/  393.67 11/  244.18 11/	361.50 10/  253.50 11/  191.50 11/  157.50 11/	854.81 10/  619.73 11/  485.17 11/  401.68 11/	701.90 10/  482.30 11/  394.10 11/  319.90 11/	627.00 10/  439.50 11/  344.00 11/  286.50 11/	1,328.90 10/  921.80 11/  738.10 11/  606.40 11/	-  482.30  -  -  -	-  439.50  -  -  -	-  329.50  -  -  -	-  -  -  -
Idaho	Gross weight of combination. A \$3.00 reflectorized plate fee (\$ 6.00 per tractor truck) is assessed when new plates are issued. A \$ 1.25 emergency medical services fee is included in columns (5), (8) and (11). 22/	\$48.00 for 16,000 pounds or less to \$515.40 for 50,001 to 60,000 pounds . \$210.00 to \$ 4,500.00 depending on miles traveled for 60,001 to 106,000 pounds	Flat fee. A \$3.00 reflectorized plate fee is assessed when new plates are issued. A \$1.25 emergency medical services fee is included in columns (6), (9), (12) and (13).	\$15 per semitrailer.	361.25	16.25	377.50	3,201.75	16.25	3,218.00	4,501.25	16.25	16.25	4,533.75

# SUMMARY OF STATE MOTOR-VEHICLE REGISTRATION FEE SCHEDULES 1/

BASED ON THE REPORTS FROM STATE AUTHORITIES

TABLE MV-103  
2/ STATUS AS OF JANUARY 1, 2008

STATE	3. TRUCK TRACTORS		4. SEMITRAILERS 17 /		TYPICAL VEHICLE 3-AXLE 18 /			TYPICAL VEHICLE 5-AXLE 19 /			TWIN SEMITRAILER COMBINATION 20 /			
	FEE BASIS	APPROXIMATE FEE RANGE	FEE BASIS	APPROXIMATE FEE RANGE	TRUCK TRACTOR 21/	SEMI- TRAILER	COMBI- NATION	TRUCK TRACTOR 21/	SEMI- TRAILER	COMBI- NATION	TRUCK TRACTOR 21/	FIRST SEMI- TRAILER	SECOND SEMI- TRAILER	COMBI- NATION
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Illinois	Flat fee plus fee based on gross weight of combination.  Optional basis: Flat fee plus mileage weight tax.	\$10 flat fee plus \$68 for gross weight of 8,000 pounds or less to \$2,780 for 80,000 pounds.  \$10 flat fee plus \$73 for 12,000 pounds or less to \$1,415 for 80,000 pounds with per mile tax on annual mileage exceeding stipulated amounts.	Flat fee.  Optional basis: Flat fee plus mileage weight tax.	Registered with tractor truck. Additional \$19 fee one-time. (Paid when first registered.)  Registered with tractor truck. Additional \$19 fee one-time. (Paid when first registered.)	\$1,538.00  863.00	-  -	\$1,538.00  863.00	\$2,790.00  1,425.00	-  -	\$2,790.00  1,425.00	-  -	-  -	-  -	-  -
Indiana	Gross weight of combination. A 25 cent Public Safety fee and a 50 cent financial responsibility fee are included in columns (5), (8) and (11).	\$170 for 20,000 pounds or less to \$1,350 for over 78,000 pounds.	Flat fee or gross weight of tractor and trailer combined. A 25 cent Public Safety fee and a 50 cent financial responsibility fee are included in columns (6), (9), (12) and (13).	\$30 per semitrailer on an annual basis.	660.75	30.75	691.50	1,350.75	30.75	1,381.50	1,350.75	30.75	30.75	1,412.25
Iowa	Gross weight of combination.	\$65 for 3 tons or less (decreasing with age to a minimum of \$35) to \$1,695 for 40 tons. Over 40 tons is \$1,695 plus \$80 for each ton in excess of 40 tons	Flat fee.	\$10 per semitrailer.	835.00	10.00	845.00	1,695.00	10.00	1,705.00	-	-	-	-
Kansas	Gross weight of combination.	\$35.00 for 12,000 pounds or less to \$1,925.00 for 85,500 pounds. A \$2.25 service fee is included in columns (5) and (8).	Gross weight groups.	\$15.00 for 8,000 pounds or less to \$35.00 for 12,000 pounds or more. A \$2.25 service fee is included in columns (6) and (9).	602.25	37.25	639.50	1,727.25	37.25	1,764.50	-	-	-	-
Kentucky	Gross weight groups. A \$9 service charge, a 50 cent Reflectorized Plate fee, an additional county clerk fee of \$6.00, and a State fee of \$3.00 are included in columns (5) and (8).	\$21.00 for 10,000 pounds or less to \$1,410.00 for 82,000 pounds.	Flat fee. A \$1.00 service charge is included in columns (6) and (9).	Registered with tractor truck, plus \$19.50 flat fee.	703.50	20.50	724.00	1,444.50	20.50	1,465.00	-	-	-	-
Louisiana	Gross weight of combination.	\$10 per year for a 4 year period for 6,000 pounds or less to \$1,056 for 88,000 pounds, paid annually	Flat fee.	\$10 per semitrailer.	273.50	10.00	283.50	494.00	10.00	504.00	-	-	-	-
Maine	Gross weight of combination.	\$25 for 6,000 pounds or less to \$982 for 90,000 pounds. \$40 rebate for vehicles registered for more than 23,000 pounds gross vehicle weight and attesting to exclusive operation in the power unit semitrailer mode.	Flat fee.	\$20 per semitrailer.	408.00	20.00	424.00	835.00	20.00	851.00	-	-	-	-
Maryland	Gross weight of combination.	\$14.50 per 1,000 pounds for 60,000 pounds or less, 40,000 pounds minimum, to \$16.00 per 1,000 pounds up to 80,000 pounds. An \$8.00 surcharge is included in columns (6) and (9).	Freight-flat rate. Nonfreight-gross weight limit.	Trailer fee (freight) \$20.25. Trailer fee (nonfreight) \$13.50 for 3,000 pounds or less up to \$81.00 for 20,000 pounds.	660.50	20.25	680.75	1,288.00	20.25	1,308.25	-	-	-	-

# SUMMARY OF STATE MOTOR-VEHICLE REGISTRATION FEE SCHEDULES 1/

BASED ON THE REPORTS FROM STATE AUTHORITIES

TABLE MV-103  
2/ STATUS AS OF JANUARY 1, 2008

STATE	3. TRUCK TRACTORS		4. SEMITRAILERS 17 /		TYPICAL VEHICLE 3-AXLE 18 /			TYPICAL VEHICLE 5-AXLE 19 /			TWIN SEMITRAILER COMBINATION 20 /			
	FEE BASIS	APPROXIMATE FEE RANGE	FEE BASIS	APPROXIMATE FEE RANGE	TRUCK TRACTOR 21/	SEMI- TRAILER	COMBI- NATION	TRUCK TRACTOR 21/	SEMI- TRAILER	COMBI- NATION	TRUCK TRACTOR 21/	FIRST SEMI- TRAILER	SECOND SEMI- TRAILER	COMBI- NATION
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Massachusetts	Gross weight of combination.	\$15 per 1,000 pounds for greater than 5,000 pounds. Annual minimum fee, \$90.	Flat fee for 5 years.	\$250 for 5 years.	\$675.00	\$250.00	\$925.00	\$1,200.00	\$250.00	\$1,450.00	\$1,575.00	\$250.00	\$250.00	\$2,075.00
Michigan	Gross weight of combination.	\$378 for under 24,000 pounds to \$2,398 for over 160,000 pounds.	Empty weight.	\$17 for 500 pounds or less to \$39 for over 1,500 pounds.	773.00	39.00	812.00	1,277.00	39.00	1,316.00	-	-	-	-
Minnesota	Gross weight of combination and age. Fee reduced in the eighth year of vehicle life.	\$90 for 9,000 pounds or less to \$1,760 for 81,000 pounds. Fee reduced by 25 percent for vehicles 9 years old and older.	Manufacturing cost of plate. Registered with power unit.	Registered with power unit.	595.00	-	595.00	1,760.00	-	1,760.00	-	-	-	-
Mississippi	Flat fee plus gross weight of combination.	\$10.00 tag fee plus \$7.20 for 6,000 pounds or less to \$2,862.00 for 80,000 pounds combined gross weight.	Flat fee. Tag fee plus privilege tax.	Registered with tractor truck, plus \$10 tag fee and \$10 privilege tax.	1,338.25	20.00	1,358.25	2,872.00	20.00	2,892.00	-	-	-	-
Missouri	Gross weight of combination.	\$25.50 for 6,000 pounds or less to \$1,719.50 for over 78,000 pounds.	Flat fee.	\$7.50 per semitrailer.	550.50	7.50	558.00	1,719.50	7.50	1,727.00	-	-	-	-
Montana	Flat fee plus gross weight fee.	\$15.25 flat fee plus gross weight fee of \$21.00 for 16,000 pounds or less to \$750.00 for 80,000 pounds plus \$46.00 for each 2,000 pounds over 80,000 pounds.	Empty weight.	\$10.25 for 6,000 pounds or less; \$15.25 for more than 6,000 pounds.	125.25	15.25	140.50	315.25	15.25	330.50	315.25	15.25	15.25	345.75
	Optional basis: Gross weight of combination.	\$571.00 for 42,000 pounds or less to \$1,653.00 for 78,000 pounds plus \$65.00 for each 2,000 pounds over 78,000 pounds.	No additional fee.	Registered with tractor truck.	691.00	-	691.00	1,718.50	-	1,718.50	2,570.00	-	-	2,570.00
Nebraska	Gross weight of combination. An additional fee of \$5.50 is included in columns (5) and (8). A \$3.25 per plate fee is assessed when new plates are issued.	\$18 for 3 tons or less to \$1,140 for 47 tons.	Flat fee. An additional fee of \$5.50 is included in columns (6) and (9). A \$3.25 per plate fee is assessed when new plates are issued.	\$1.00 per semitrailer.	487.50	3.50	491.00	932.50	3.50	936.00	-	-	-	-
Nevada	Declared gross weight groups.	\$33 for 6,000 pounds or less to \$48 for 10,000 pounds. Over 10,000 to 26,000 pounds, \$12 per 1,000 pounds. Over 26,000 to 80,000 pounds, \$17 per 1,000 pounds.	Empty weight.	\$12 for empty weight of 1,000 pounds or less to \$24 for over 1,000 pounds. Plus \$60 per 1,000 pounds over 80,000 up to 129,000 pounds Maximum fee: \$2,940.	765.00	24.00	789.00	1,360.00	24.00	1,384.00	1,360.00	24.00	24.00	1,408.00
New Hampshire	Gross weight of combination plus additional \$4.00 per plate reflectorized plate fee when new plates are issued.	For gross combination weights to 73,280 pounds, 96 cents per cwt. Plus for gross combination weights over 73,281 pounds \$1.44 per cwt. or portion thereof.	No additional fee for first (heaviest) semitrailer.	Registered with tractor truck. Additional semitrailer, \$24.00 flat fee plus \$4.00 reflectorized plate fee when new plates are issued.	432.00	-	432.00	1,240.00	-	1,240.00	-	-	-	-

# SUMMARY OF STATE MOTOR-VEHICLE REGISTRATION FEE SCHEDULES 1/

BASED ON THE REPORTS FROM STATE AUTHORITIES

TABLE MV-103  
2/ STATUS AS OF JANUARY 1, 2008

STATE	3. TRUCK TRACTORS		4. SEMITRAILERS 17/		TYPICAL VEHICLE 3-AXLE 18/			TYPICAL VEHICLE 5-AXLE 19/			TWIN SEMITRAILER COMBINATION 20/			
	FEE BASIS	APPROXIMATE FEE RANGE	FEE BASIS	APPROXIMATE FEE RANGE	TRUCK TRACTOR 21/	SEMI- TRAILER	COMBI- NATION	TRUCK TRACTOR 21/	SEMI- TRAILER	COMBI- NATION	TRUCK TRACTOR 21/	FIRST SEMI- TRAILER	SECOND SEMI- TRAILER	COMBI- NATION
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
New Jersey	Gross weight of combination. A \$2.50 inspection fee is assessed in addition to the fees shown.	\$53.50 for 5,000 pounds or less to \$11.50 for 1,000 pounds for over 40,000 to 70,000 pounds.	Flat fee. A \$2.50 inspection fee is assessed in addition to the fees shown.	\$18 per year.	\$433.50	\$18.00	\$451.50	\$841.00	\$18.00	\$859.00	-	-	-	-
New Mexico	Gross weight of combination and age. 12/	\$40 for 4,000 pounds or less to \$201 for 26,000 pounds. \$11¢ for 26,001 to 48,000 pounds, and \$172 for 48,001 pounds and over. Fee reduced 20 percent after 5 years for trucks under 26,000 pounds.	Flat fee.	\$13 per semitrailer. Permanent registration.	118.00	-	118.00	172.00	-	172.00	-	-	-	-
New York	Gross weight of combination. A reflectorized plate fee not to exceed \$1.50 above actual cost, rounded to the nearest 25 cents, is assessed when new plates are issued.	\$1.21 per cwt. or fraction thereof, rounded to the nearest 25 cents	Flat fee. A reflectorized plate fee, not to exceed \$1.50 above actual cost, rounded to the nearest 25 cents, is assessed when new plates are issued.	\$23 per semitrailer. Optional basis: 1989 or later model year registered for a period of not less than 5 1/2 nor more than 6 1/2 years for a fee of \$69.	544.50	23.00	567.50	968.00	23.00	991.00	-	-	-	-
North Carolina	Gross weight of combination and flat fee.	\$3.00 plus 59 cents per cwt. for 4,000 pounds or less to \$1.54 per cwt. for over 17,000 pounds to a maximum of 80,000 pounds. Minimum fee: \$28.00.	Flat fee.	\$19 per semitrailer.	543.00	19.00	562.00	963.00	19.00	982.00	-	-	-	-
North Dakota	Gross weight of combination and age.	\$100 for 20,001 pounds for 13th and subsequent registrations to \$1,792 for 105,500 pounds for the 1st through 7th registrations.	Flat fee.	Registered with tractor truck plus a \$20 identification fee.	562.00	20.00	582.00	1,059.00	20.00	1,079.00	1,277.00	20.00	20.00	1,297.00
Ohio	Gross weight of combination. A \$3.50 service charge and an \$11 Hwy Safety Fee is included in columns (5) and (8). A 50 cent reflectorized plate fee is assessed when new plates are issued. The fee does not include the local tax ranging from \$0 to \$20 in increments of \$5.	Rates vary between several weight classes. (Ex.: \$56.00 for 2,000 pounds or less. \$1,351 for vehicles with a gross weight between 78,001 pounds and 80,000 pounds.) This fee does not include the local tax ranging from \$0 to \$20 in increments of \$5.	Flat fee. A \$3.50 service charge and an \$11.00 Hwy Safety Fee is included in columns (6) and (9). A 50 cent reflectorized plate fee is assessed when new plates are issued. The fee does not include the local tax ranging from \$0 to \$20 in increments of \$5.	\$36.00 per semitrailer.	611.00	36.00	647.00	1,351.00	36.00	1,387.00	-	-	-	-
Oklahoma	Gross weight groups: A \$1.75 administration fee and a \$3.00 general revenue fund fee are included in columns (5) and (8).	\$101.00 for under 15,000 pounds to \$1,084.00 for 90,000 pounds. Minimum fee \$100.00.	Flat fee. A \$1.75 administration fee, a 50 cent tax commission fee, and a \$3.00 general revenue fund fee are included in columns (6)	\$46.00 per semitrailer, and \$4, thereafter, for every year with the same owner.	405.50	45.50	451.00	953.50	45.50	999.00	-	-	-	-
Oregon	Gross weight groups. 13/	\$15 for 8,000 pounds or less to \$415 for 105,000 pounds.	Flat fee.	\$10 per semitrailer.	185.00	10.00	195.00	320.00	10.00	330.00	415.00	10.00	10.00	435.00

# SUMMARY OF STATE MOTOR-VEHICLE REGISTRATION FEE SCHEDULES 1/

BASED ON THE REPORTS FROM STATE AUTHORITIES

TABLE MV-103  
2/ STATUS AS OF JANUARY 1, 2008

STATE	3. TRUCK TRACTORS		4. SEMITRAILERS 17/		TYPICAL VEHICLE 3-AXLE 18/			TYPICAL VEHICLE 5-AXLE 19/			TWIN SEMITRAILER COMBINATION 20/			
	FEE BASIS	APPROXIMATE FEE RANGE	FEE BASIS	APPROXIMATE FEE RANGE	TRUCK TRACTOR 21/	SEMI- TRAILER	COMBI- NATION	TRUCK TRACTOR 21/	SEMI- TRAILER	COMBI- NATION	TRUCK TRACTOR 21/	FIRST SEMI- TRAILER	SECOND SEMI- TRAILER	COMBI- NATION
Pennsylvania	(1) Gross weight of combination.	(2) \$58.50 for 5,000 pounds or less to \$1687.50 for 80,000 pounds	(3) Gross weight.	(4) \$6 for 3,000 pounds or less to \$12 for 10,000 pounds. \$27 flat fee for over 10,000 pounds.	\$828.00	\$12.00	\$840.00	\$1,687.50	\$27.00	\$1,714.50	\$1,687.50	\$27.00	\$12.00	\$1,726.50
Rhode Island	Gross weight of combination. A \$5 reflectorized plate fee is assessed when new plates are issued.	\$34 for 4,000 pounds or less to \$972 for 74,000 pounds plus \$24 per 2,000 pounds over 74,000 pounds.	Flat fee. A \$5 reflectorized plate fee is assessed when new plates are issued.	Registered with tractor truck, plus \$5 flat fee. (maximum of 10 trailers with a single tractor truck.)	608.00	12.00	620.00	1,044.00	12.00	1,056.00	-	-	-	-
South Carolina	Gross vehicle weight.	\$30 for 4,000 pounds or less to \$1,600 for 80,000 pounds.	Flat fee.	\$20 per semitrailer.	680.00	20.00	700.00	1,600.00	20.00	1,620.00	-	-	-	-
South Dakota	Gross weight of combination and age.	\$85 for 4,000 pounds or less to \$250 for 20,000 pounds plus \$40 for each additional 2,000 pounds in excess of 20,000. Fee reduced 10 percent when vehicle is 5 or more years old.	Flat fee.	Registered with tractor truck, plus \$10 flat fee.	693.00	20.00	700.00	1,311.00	20.00	1,321.00	1,779.00	10.00	10.00	1,799.00
Tennessee	Gross weight of combination.	\$39.75 for 9,000 pounds or less to \$1,334.25 for 80,000 pounds.	Flat fee.	\$50 per semitrailer. Permanent registration.	770.25	50.00	820.25	1,334.25	50.00	1,384.25	-	-	-	-
Texas	Flat fee plus gross weight of combination. A 30 cent reflectorized plate fee is included in columns (5) and (8).	\$40 plus 60 cents per cwt. for 36,000 pounds or less to \$1.00 per cwt. for over 62,000 pounds. Diesel combinations do not pay any additional fees. Combinations must have gross weight of over 18,000 pounds.	Flat fee. A 30 cent reflectorized plate fee is included in columns (6) and (9).	Registered with tractor truck, plus \$15 flat fee.	445.30	15.30	460.60	840.30	15.30	855.60	-	-	-	-
Utah	Gross weight groups.	\$49.50 for 12,001 pounds to 14,000 pounds. Add \$18.50 for each 2,000 pounds or fraction thereof in excess of 80,000 pounds. All vehicles over 80,000 pounds must purchase an overweight permit, and if over length, an oversize permit as well. Annual permits for overweight vehicles are \$300.00 and for oversize are \$50.00.	Flat fee.	\$11 annual fee or \$110 one time fee paid by each new owner.	382.50	11.00	393.50	660.00	11.00	671.00	960.50	11.00	11.00	982.50
Vermont	Gross weight of combination. A \$1.00 emission fee is assessed in addition to the fees shown.	\$59.00 for less than 6,000 pounds to \$20.42 per 1,000 pounds for over 80,000 pounds. Additional fees of \$29.00 for 10,000 pounds to \$319.07 for 60,000 pounds and over.	Flat fee. A \$1.00 emission fee is assessed in addition to the fees shown.	Registered with tractor truck, plus \$20 flat fee.	1,091.50	40.00	1,131.50	1,909.50	40.00	1,949.50	-	-	-	-
Virginia	Flat fee plus fee based on gross weight of combination. A \$1.50 State Police inspection fee and an additional \$5.00 fee for vehicles over 6,500 pounds are included in columns (5) and (8). 15/	\$23.00 flat fee plus \$3.17 per 1,000 pounds for 10,001 pounds to \$16.17 per 1,000 pounds for 76,001 to 80,000 pounds. Minimum fee of \$38.00 for vehicles with a gross weight of 6,501 pounds to 10,000 pounds.	Flat fee. A \$1.50 State Police inspection fee is included in column (6) and (9).	Registered with tractor truck \$33 flat fee for 4,000 pounds or less, and \$38 for 4,000 pounds through 6,500 pounds and \$39 for 6,501 through 10,000 pounds	348.00	23.50	371.50	979.50	23.50	1,003.00	-	-	-	-

# SUMMARY OF STATE MOTOR-VEHICLE REGISTRATION FEE SCHEDULES 1/

BASED ON THE REPORTS FROM STATE AUTHORITIES

TABLE MV-103  
2/ STATUS AS OF JANUARY 1, 2008

STATE	3. TRUCK TRACTORS		4. SEMITRAILERS 17/		TYPICAL VEHICLE 3-AXLE 18/			TYPICAL VEHICLE 5-AXLE 19/			TWIN SEMITRAILER COMBINATION 20/			
	FEE BASIS	APPROXIMATE FEE RANGE	FEE BASIS	APPROXIMATE FEE RANGE	TRUCK TRACTOR 21/	SEMI- TRAILER	COMBI- NATION	TRUCK TRACTOR 21/	SEMI- TRAILER	COMBI- NATION	TRUCK TRACTOR 21/	FIRST SEMI- TRAILER	SECOND SEMI- TRAILER	COMBI- NATION
Washington	(1) Declared gross weight of combination including surcharge. A \$12.00 reflectorized plate fee (\$4 per truck) is assessed when plates are issued. A \$3.00 filing fee is included in each registration. A \$0.75 Licensing Services fee is included in each registration.	(2) \$90 for 14,000 pounds to \$3,402 for 105,500 pounds.	(3) Flat fee. A \$2.00 reflectorized plate fee (\$4 per truck) is assessed when plates are issued. A \$3.00 filing fee is included in each registration. A \$0.75 Licensing Services fee is included in each registration.	(4) If registered with tractor truck, \$36 flat fee for lifetime registration. A \$3.00 filing fee is included in each registration. A \$0.75 Licensing Services fee is included in each registration.	(5) \$686.00	(6) \$36.00	(7) \$722.00	(8) \$1,832.00	(9) \$36.00	(10) \$1,868.00	(11) \$2,919.00	(12) \$36.00	(13) \$36.00	(14) \$3,046.00
West Virginia	Fee based on gross weight of combination. A \$1.50 additional fee is included in columns (5) and (8).	\$28.50 for 4,000 pounds or less to \$1,131.25 for 80,000 pounds.	Flat fee.	If over 2,000 pounds and registered separately \$18.50, otherwise waived.	348.00	23.50	371.50	979.50	23.50	1,003.00	-	-	-	-
Wisconsin	Gross weight of combination.	\$93.00 for 4,500 pounds or less to \$2,578.50 for 80,000 pounds.	Flat fee.	\$50 per semitrailer. Permanent registration.	1,081.00	50.00	1,131.00	2,578.00	50.00	2,628.00	2,578.00	50.00	50.00	2,687.00
Wyoming	Empty weight groups. 16/	\$2 for 1,000 pounds or less to \$60 for 6,001 pounds and over.	Empty weight groups. 16/	Same schedule as for tractor trucks.	60.00	60.00	120.00	60.00	60.00	120.00	60.00	60.00	60.00	180.00

1/ This summary is based on the fee schedules in effect January 1, 2008 and covers vehicles in private operation. Property taxes and taxes levied only at the time of first registration have been excluded.

2/ This summary includes provisions of laws enacted through December 2007, or the most current information available.

3/ To illustrate the practical fee range on a basis that is comparable for all States, the fee for a very light 1996 2-door sedan is given as the minimum and the fee for a heavy 2006 4-door sedan is given as the maximum. There is no intention to show the absolute minimum and maximum fees for each State. In many States, special plates at extra cost are available to those desiring personalized plates for amateur radio operators, for disabled veterans, for members of veterans organizations, etc.

4/ A 1999 4-door sedan of 3,111 pounds empty weight was selected as the "typical" passenger car.

5/ The fee schedules of some States apply to combinations as well as to single-unit trucks. The maximum fee given in this table for those States is therefore much greater than in others. In general, 2-axle single-unit trucks are seldom licensed for more than 26,000 pounds gross weight (or its equivalent under a State's registration system).

6/ The reduced rates also apply to natural resources vehicles.

7/ A 2008 stake body truck of 6,317 pounds empty weight and 19,000 pounds gross weight was taken as the "typical" single-unit truck.

8/ A 2008 diesel-powered 4-axle dump truck of 14,478 pounds empty weight and 52,302 pounds gross weight was taken as a "typical" heavy single-unit truck.

9/ Included in the registration fees shown are beautification fees of \$1.00 for the City and County of Honolulu and for the counties of Hawaii and Maui, and 50 cents for the County of Kauai and an emblem fee of \$1.00 for all counties. Not included are license plate fees of \$ 5.00 for the City and County of Honolulu and the County of Kauai and \$ 3.50 for the counties of Hawaii and Maui.

10/ Registration fees for the City and County of Honolulu.

11/ Registration fees for the counties of Hawaii, Maui, and Kauai, respectively.

12/ In addition to the fees shown, trucks and tractor trucks with gross weights over 26,000 pounds are assessed a "use fee" of 11.01 mills per mile for 26,001 pounds to 43.78 mills per mile for 78,001 pounds and over.

13/ Trucks and combinations over 26,000 pounds, except farm vehicles, are required to pay a mileage tax. Trailer fees apply only if not registered as part of a combination.

14/ Motor vehicles used exclusively on the farm or on highways connecting farms are exempt from registration. A biennial certificate of exemption is required of such vehicles for a fee between \$24.00 and \$100.00.

15/ The fees for panel or pickup trucks: \$ 25.00 for 4,000 pounds or less gross weight to \$ 30.00 for 4,001 to 6,500 pounds gross weight plus \$ 1.50 State Police Inspection fee. Vehicles may be registered quarterly or one-fourth the yearly fee plus \$ 5.00 for each quarter the vehicle is registered or licensed.

16/ Commercial vehicles are registered at \$ 180.00 for 26,000 pounds or less to \$825.00 for 80,000 pounds gross vehicle weight. For vehicles with gross vehicle weights over 80,000 pounds, the fee is \$825.00 plus \$25.00 for each additional 2,000 pounds, or fraction thereof.

17/ In some States full trailers are taxed on the same basis as semitrailers, but in many, separate schedules are used. The separate schedules for full trailers are not included in this table.

18/ A 2008 diesel-powered truck tractor of 9,926 pounds empty weight and a semitrailer of 7,000 pounds empty weight, registered for 48,000 pounds gross combination weight, in private operation, were selected as the "typical" vehicles.

19/ A 2008 diesel-powered truck tractor of 14,440 pounds empty weight and a semitrailer of 12,300 pounds empty weight, registered for 80,000 pounds gross combination weight, in private operation, were selected as the "typical" vehicles.

20/ A "Rocky Mountain" double consisting of a 2008 diesel-powered truck tractor of 14,440 pounds empty weight, a 45-foot semitrailer of 12,300 pounds empty weight, and a 28-foot semitrailer and dolly of 8,800 pounds empty weight registered for 98,000 pounds gross combination weight, in private operation, were selected as the "typical" vehicles.

21/ Where the truck tractor and semitrailer are registered as a unit, the fee for the combination is given in the "tractor-truck" column.

22/ In addition to registration fees, there is levied a mileage tax based on operation and weight of vehicle for trucks over 60,000 pounds.

# PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-VEHICLE AND MOTOR-CARRIER RECEIPTS 1/

BASED ON INFORMATION OBTAINED FROM STATE  
AUTHORITIES AND FROM STATE LAW CODES

TABLE MV-106  
STATUS AS OF JANUARY 1, 2008

CLASSIFICATION OF FEE 2/ (1)	NAME OF FUND OR AGENCY (2)	AMOUNT OR PROPORTION (3)	OBJECTS OF EXPENDITURE (4)	REMARKS (5)	STATE CODE SECTION (6)
ALABAMA 1	Counties	35.25 percent of additional truck registration fee		42.16 percent is allocated equally among counties. 57.84 percent is allocated on the basis of population.	40-12-270
	State Public Road and Bridge Fund	64.75 percent of additional truck registration fee			40-12-270
		Remainder	Distributed as follows:		
	State Treasurer	5 percent	For collection, administration and cost of tags.		40-12-269
	County Probate Judges	2.5 percent	Collection and administration.		40-12-269
	County Probate Judges	\$1.25 per registration	Collection and administration.	Service fee charged by local officials.	40-12-271
	Department of Public Safety	Additional car, light truck, and motorcycle registration fees	Traffic regulation and enforcement of State traffic and motor vehicle laws.	\$10.00 per car; \$10.00 per truck under 8001 lbs.; \$8.00 per motorcycle. This is an additional tax to the regular license tax or registration fee and is paid to State General Fund for the Department of Public Safety.	40-12-274
		Remainder	Distributed as follows:		
	Municipalities and counties	21 percent	Administration, construction, maintenance and debt service on bonds for highways.	Distributed to municipality where motor vehicle resides or is registered or to county where fee is paid if not registered or residing in an incorporated municipality.	40-12-270
	Counties and municipalities	7 percent	Same as above.	Allocation to counties based on motor-vehicle registrations. 10 percent of each county's allocation is distributed to municipalities in the county based on population.	40-12-270
	State Public Road and Bridge Fund	72 percent	Distributed as follows:		40-12-270
	Highway Sinking Fund	Amount required	Debt service of bonds issued by the Alabama Highway Finance Corporation or predecessor agency.		40-12-270
	State Department of Transportation	Remainder	Administration, construction and maintenance of State highways.		40-12-270
	2				
2	County Probate Judges	60 cents per license	Collection and administration.	Applies only in counties where probate judge is compensated by fees. Otherwise, this amount is deposited in the County Public Highway and Traffic Fund.	32-6-5
	County Public Highway and Traffic Fund	90 cents per license	Construction, maintenance and administration of public roads and bridges.		32-6-5
	State General Fund	Remainder	Appropriated to Department of Public Safety for State Police.		32-6-5
4,11	Motor-Carrier Fund	All	Distributed as follows:		37-3-32; 40-19-17
	Department of Revenue	Amount required	Collection and administration.		40-19-17



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CLASSIFICATION OF FEE 2/ (1)	NAME OF FUND OR AGENCY (2)	AMOUNT OR PROPORTION (3)	OBJECTS OF EXPENDITURE (4)	REMARKS (5)	STATE CODE SECTION (6)
<b>ALABAMA</b> (continued)	Public Service Commission	\$50,000	Collection, administration and regulation of for-hire carriers.		37-3-31
	State Highway Fund	Remainder	Construction and maintenance of State highways.		37-3-32; 40-19-17
7	Designated Agent	\$1.50 per certificate of title transaction	Collection and administration.	County probate judges or officials receive additional \$1.50 fee.	32-8-6
	Department of Revenue	Remainder	Collection and administration.		32-8-6
8	State General Fund	All	Appropriated to Department of Public Safety for State Police.		32-6-19
9	State General Fund	All	State general purposes.		32-8-6
<b>ALASKA</b> 1,2,5.1,7,8,9, 10,11,12.1,13	State General Fund	All	Distributed as follows:	Does not include the local option motor-vehicle registration tax for municipalities. The Dept. of Administration keeps 8% for collection costs prior to distribution of net revenues to municipalities. (See §28.10.431).	28.10.421&441; 28.10.451-493; 28.15.271&423
	Dept. of Administration	3 percent	Collection and administration.	Department of Administration separately accounts for 3 percent of fees deposited into the State General Fund, The State Legislature makes appropriations from this special account for administration of motor-vehicle laws and administration of Alaska Mandatory Automobile Insurance Act.	28.10.421(g)
		Remainder	State general purposes.	Legislative appropriations for highway purposes are made from the State General Fund and may be considered as derived from road-user taxes until highway appropriations exceed road-user revenues.	28.10.421(g)
<b>ARIZONA</b>					
1	County Assessors	\$1.00 per registration, title, etc.	Collection, administration and local road purposes.	Excess amounts above State costs paid to State Highway Fund.	28-2005
	Air Quality Fund	\$1.50 additional fee per registration	Statewide air quality program.	Paid with registration fee in nonattainment areas; \$2.00 elsewhere. \$400,000 allocated to Dept. of Transportation for public transportation assistance.	49-551
	State Highway Fund	\$1.00 per motorcycle registration	Driver education.		28-2010
	Highway-User Revenue Fund	Remainder	See Table MF-106 for authorized distribution.		28-6538
2.1,4,5.1,7,8,9,11,12.1	Highway-User Revenue Fund	All	See Table MF-106 for authorized distribution.		28-6538
2.3	Driver's License Fund	All	Costs of licensing drivers and administration of driving tests for commercial motor vehicle operators.	Amounts in excess of \$200,000 remaining in fund at end of year revert to the State Highway Fund.	28-478
9	Dealer Enforcement Fund	All	Regulation of dealers.	Amounts in excess of \$250,000 remaining in fund at end of year revert to the State Highway Fund.	28-4304

# PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-VEHICLE AND MOTOR-CARRIER RECEIPTS 1/

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STATUS AS OF JANUARY 1, 2008

CLASSIFICATION OF FEE 2/ (1)	NAME OF FUND OR AGENCY (2)	AMOUNT OR PROPORTION (3)	OBJECTS OF EXPENDITURE (4)	REMARKS (5)	STATE CODE SECTION (6)
<b>ARIZONA</b> (continued) 13	Emissions Inspection Fund	All	Motor vehicle emissions inspection program.		49-544
<b>ARKANSAS</b> 1,4,8,9,12.1	State Apportionment Fund	All	See Table MF-106 for authorized distribution.	(See State code §19-6-405; §27-14-401)	See remarks
2,10,12,13	State Police Fund	All	Collection, administration, and support of State Police Department. Administration of motor-vehicle inspection laws.	Includes inspection fee.	19-6-404
7	Revenue Department Building Expansion Fund	All	Acquisition, construction and remodeling of State buildings.		27-14-606
11	Constitutional and Fiscal Agencies Fund	3 percent	Collection, administration and general State government services.	Reduced to 1.5 percent if collected by State Highway and Transportation Department.	26-74-214
	State Highway and Transportation Department	97 percent	Support of Arkansas Highway Police Division of the State Highway and Transportation Department. Expense of regulating, certifying and assessing (ad valorem) intrastate and interstate highway carriers.	Increased to 98.5 percent if collected by State Highway and Transportation Department.	27-35-211
<b>CALIFORNIA</b> 1	Air Pollution Control Districts	See remarks	Planning, monitoring, enforcement, and technical studies to reduce air pollution from motor vehicles.	Local option tax. Districts designated as a state nonattainment area for any pollutant emitted by motor vehicles may levy a fee of up to \$4.00 per registration.	Vehicle 9250.2 - 9250.12; Health & Saf. 44221
	Abandoned Vehicle Trust Fund	See remarks	Abandoned vehicle abatement programs.	Local option tax. Counties may impose a fee of \$1.00 per registration.	Vehicle 9250.7;
	Department of Motor Vehicles	\$1.00 per registration	Collection expenses including the administration and support of the International Registration Plan.	Also receives up to 1 percent of air pollution control fee for administrative costs.	Vehicle 9250.15 Health & Saf. 44221
	Highway Patrol	\$12.00 per registration	To maintain uniformed field strength of California Highway Patrol.		Vehicle 9250.13
	Counties	See remarks	Vehicle theft crime programs and prosecution of DUI.	Local option tax. Counties may impose a fee of \$1.00 per registration.	Vehicle 9250.14
	Counties	See remarks	For automated mobile and fixed location fingerprint identification of DUI offenders.	Local option tax. Counties may impose a fee of \$1.00 per registration.	Vehicle 9250.19
	Motorcyclist Safety Fund	\$2.00 per motorcycle registration and renewal	Motorcycle safety programs including rider training and motorist awareness.		Vehicle 2935
1,2,5.1	Motor Vehicle Account, State Transportation Fund	Remainder	Distributed as follows:		Vehicle 42270

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STATUS AS OF JANUARY 1, 2008

CLASSIFICATION OF FEE 2/ (1)	NAME OF FUND OR AGENCY (2)	AMOUNT OR PROPORTION (3)	OBJECTS OF EXPENDITURE (4)	REMARKS (5)	STATE CODE SECTION (6)
CALIFORNIA (continued)	Department of Motor Vehicles	Appropriation	Support of the Department.	Based on legislative appropriation.	Vehicle 42271
	Highway Patrol	Appropriation	Support of Highway Patrol.	Based on legislative appropriation.	Vehicle 42271
	Secretary of Business, Transportation, and Housing	Appropriation	Secretary and administrative costs.	Based on legislative appropriation.	
	Department of Justice and other miscellaneous	Appropriation	Support of the Department.	Based on legislative appropriation.	
	State Air Resources Board	Appropriation	Support of the motor-vehicle emissions control.	Based on legislative appropriation.	
	Local Air Resources	Appropriation	Contributes toward support of local agencies.	Based on legislative appropriation.	
	Department of Health	Appropriation		Based on legislative appropriation.	
	Judicial Council	Appropriation		Based on legislative appropriation.	
	State Highway Account	Remainder	Highway purposes and mass transit guideways. See Table MF-106 for authorized distribution.		Vehicle 42273
	6,8,9,10,11 Motor Vehicle License Fee Account	All	Distributed as follows:		Rev. & Tax. 11001
	Department of Motor Vehicles	Cost of enforcement	Provide enforcement.		Rev. & Tax. 11003
		Remainder	Distributed as follows:		
	Motor Vehicle Account	Appropriation	See Motor Vehicle Account above.		Rev. & Tax. 11003
	General Fund	Trailer coach fees	General purposes.		Rev. & Tax. 11003.
		Remainder	Distributed as follows:		
	Counties and Cities	18.75 percent	General purposes.	Cities that did not levy a property tax in FY 1987-88 receive a payment that increases at the rate at which total license fee receipts increase. All counties and cities receive an amount equal to the revenue received in FY 1982-83. Any remaining amount is distributed on population basis.	Rev. & Tax. 11005
		81.25 percent	Distributed as follows:		
	Cities	50 percent	General purposes.	Distributed on population basis.	Rev. & Tax. 11005
	Counties	50 percent	General purposes.	Distributed on population basis.	Rev. & Tax. 11005
13	Vehicle Inspection and Repair Fund	All	Implementation of the motor-vehicle inspection and repair program.	Administered by Department of Consumer Affairs.	Vehicle 9250.18

# PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-VEHICLE AND MOTOR-CARRIER RECEIPTS 1/

BASED ON INFORMATION OBTAINED FROM STATE  
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TABLE MV-106  
STATUS AS OF JANUARY 1, 2008

CLASSIFICATION OF FEE 2/ (1)	NAME OF FUND OR AGENCY (2)	AMOUNT OR PROPORTION (3)	OBJECTS OF EXPENDITURE (4)	REMARKS (5)	STATE CODE SECTION (6)
<b>CALIFORNIA</b> (continued)	Motor Vehicle Account	\$50.00 per initial inspection	Distributed as follows:	Paid to the Department of Motor Vehicles when inspection is made for initial registration or transfer of ownership.	Vehicle 9255.2
	Department of Motor Vehicles	\$3.00 of each fee	Administrative costs.		Vehicle 9255.2
	California Highway Patrol	Remainder	For implementing and conducting inspection program.		Vehicle 9255.2
<b>COLORADO</b> 1	County Clerks	\$4.00 per registration	Collection and administration.	Collected and retained by the County Clerk & Recorder	42-1-210
	County Road and Bridge Fund	\$4.00 per rural registration	County roads and bridges.	\$1.50 additional registration fee and \$2.50 of each annual full year registration fee per vehicle is distributed to counties and cities based on place or residence. See city road and street funds distribution below.	42-3-310(2), 42-3-310(4)
	City road and street funds	\$4.00 per urban registration	Construction and maintenance of highways, roads and streets located within city boundaries.		42-3-310(2), 42-3-310(4)
	Motorcycle Operator Safety Training Fund	\$4.00 per motorcycle registration	Motorcycle training.		42-3-304(4)
	Highway-Users Tax Fund Air Account	50 cents per registration	Direct costs of motor vehicle emissions activities of Departments of Health and Revenue in nonattainment areas.	Subject to legislative appropriation. Counties in the program area impose an additional 70 cent fee for administrative costs.	42-3-304(18)(a)
	Highway-Users Tax Fund (AIR Account)	\$1.50 per registration for vehicles registered in an Emissions area.	Administration and enforcement costs of the automobile inspection and readjustment program of Departments of Health and Revenue.	Subject to legislative appropriation. Imposed on motor vehicles registered in program area and subject to inspection. The AIR Account of the Highway Users Tax Fund provides funding for air quality programs.	42-3-304(18)(b)
	Highway-Users Tax Fund (AIR Account)	\$10.00 per light and heavy duty diesel-powered motor vehicle	Costs of diesel-powered motor vehicle emissions control activities of Departments of Health and Revenue.	Subject to legislative appropriation. Imposed on diesel-powered motor vehicles registered in the program area.	42-3-304(20)
	Highway-Users Tax Fund (Emergency Medical Services Account)	\$1.00 per registration	To promote an effective emergency medical network.		42-3-304(21)
1,10	Highway-Users Tax Fund	Remainder	See Table MF-106 for authorized distribution.	Also includes additional fees for special plates.	43-4-203
2	Motorcycle Operator Safety Training Fund	\$1.00 per motorcycle endorsement	Motorcycle training.		42-2-114(2)(b), 42-2-114(4)(b)
	County General Funds	See remarks	Collection, administration and county general purposes.	Only the counties that issue drivers' licenses retain \$8.00.	42-2-114(2)(a), 42-2-406
	Highway-Users Tax Fund	Remainder	See Table MF-106 for authorized distribution.	For those licenses issued by a State Driver's License office, \$15.00 is distributed to the HUTF and \$5.40 is distributed to the Licensing Services Cash Fund within the HUTF.	42-2-114(2)(a), 42-2-406
4	Public Utilities Commission Motor Carrier Fund	Appropriation	Regulation of motor-vehicle carriers.	For those licenses issued by a county office, \$8.00 is retained by the county, \$8.00 is distributed to the HUTF and \$3.40 is distributed to the Licensing Services Cash Fund within the HUTF.	40-2-110
	Highway-Users Tax Fund	Remainder	See Table MF-106 for authorized distribution.		43-4-203
7	Highway-Users Tax Fund, Special Purpose Account	\$3.20 per title	Operation of a statewide distributive data processing system for motor-vehicle registrations and titles.	Also receives \$1.70 per duplicate. Subject to legislative appropriation.	42-6-138

# PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-VEHICLE AND MOTOR-CARRIER RECEIPTS 1/

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TABLE MV-106  
STATUS AS OF JANUARY 1, 2008

CLASSIFICATION OF FEE 2/ (1)	NAME OF FUND OR AGENCY (2)	AMOUNT OR PROPORTION (3)	OBJECTS OF EXPENDITURE (4)	REMARKS (5)	STATE CODE SECTION (6)
<b>COLORADO</b> (continued)	County General Funds	Remainder	Collection, administration and county general purposes.		42-6-138
8	Highway-Users Tax Fund	100 percent	See Table MF-106 for authorized distribution.	Except for violation of Section 42-4-1202 occurring within corporate limits of a city, which shall be distributed 50 percent to a city and 50 percent to Highway-Users Tax Fund, all fines and penalties collected are credited to the Highway-Users Tax fund.	42-1-217
9	Department of Revenue	Amount required	Administration.		12-6-123
	Auto Dealers License Fund	Remainder	Educational and enforcement purposes.		12-6-123
11	Public Utilities Commission Motor Carrier Fund	All	Administration, supervision, and regulation of motor carriers.		40-10-109, 40-11-108
12.1	Hazardous Materials Safety Fund	All	Administration and regulation of motor vehicles transporting hazardous materials. Reimbursement to public agencies for costs incurred in handling hazardous material spills.	Remainder at fiscal year end subject to appropriation to Department of Safety for disbursement to local governments to train for and respond to hazardous material incidents.	42-20-107
13	Highway-Users Tax Fund (AIR Account)	All	Administration and enforcement costs of the automobile inspection and readjustment program of Departments of Health and Revenue.	State vehicle emissions inspection fee.	42-4-311, 42-4-313
13	Waste Tire Recycling Development Cash Fund	\$1.00 per tire on waste tires.	To finance development and implementation of waste diversion, and for recycling strategies and alternatives.	Collected on passenger vehicle tires, including trucks under 15,000 lbs. at transfer to new tire retailer for disposal. Subject to appropriation to Department of Local Affairs.	25-17-202
<b>CONNECTICUT</b> 1	General Fund	\$5.00 safety fee for reflectorized plates	Administration.		14-49(w)
	Department of Transportation	\$4.00 per motorcycle registration.	Motorcycle rider education program.		14-49(b)(2)
1,2,5,2,7,8,9,10,11,13	Special Transportation Fund	Remainder	See Table MF-106 for authorized distribution.		13b-61
<b>DELAWARE</b> 1	Department of Public Safety	\$4.00 per motorcycle registration	Administration of the motorcycle rider education program and improved motorcycle licensing procedures.		21-2151
	Transportation Trust Fund	Remainder	See Table MF-106 for authorized distribution.		21-307
2,5,1,6,7,8,9,10,11,12,1	Transportation Trust Fund	All	See Table MF-106 for authorized distribution.		21-307
<b>DISTRICT OF COLUMBIA</b> 2	Driver Education Program Fund	\$5.00 per driver's license	Driver education in schools and throughout the community based on grants.		40-301.1
1,2,4,6,7,9,10, 11, 13	General Fund	Remainder	See Table MF-106 for authorized distribution.		40-104(d);

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FLORIDA 1		\$100 initial registration fee	Distributed as follows:	Imposed first time vehicle is registered in the State.	320.072
	State Transportation Trust Fund	100 percent	See Table MF-106 for authorized distribution.	After July 1, 2005, the State Transportation Trust Fund distribution is 100 percent.	320.072
	Highway Safety Operating Trust Fund	\$2.50 additional fee for motorcycle registrations	Appropriated to fund the Florida Motorcycle Safety Education Program.	Any surplus funds are to be appropriated to fund other motorcycle driver improvement programs.	320.08
		Mobile home and park trailer fee	Distributed as follows:	Fees range from \$20 to \$80 for mobile homes and \$25 for park trailers.	320.08; 320.081
	General Revenue Fund	\$1.50	State General Purposes.	Only imposed on mobile homes and park trailers	320.081
	Mobile Home Relocation Trust Fund	\$ 1.00	Distributed to fl. Mobile Home Relocation Corp.	Provide assistance to Mobile Home Park residents evicted because of land use policy changes	320.081
	License Tax Collection Trust Fund	Remainder	1/2 to school district, 1/2 to county or city where vehicle is located.		320.081
		\$2.00 temporary tag fee			320.131
	Highway Safety Operating Trust Fund	\$1.00 per tag	Funds operational expenses of the Department of Highway Safety and Motor Vehicles including the license plate replacement program.		320.131
	Brain and Spinal Cord Injury Rehabilitation Trust Fund	\$1.00 per tag			320.131
		Registration fees	Distributed as follows:	Fees imposed on all vehicles unless otherwise specified. The following fees and distributions do not include voluntary contributions that may be made with the registration application and the collection of annual license taxes and fees. (See State code §320.02 and §320.08047).	
	Highway Safety Operating Trust Fund	50 cents	Operation of Florida Real Time Vehicle Information System.	Administered by the Department of Highway Safety and Motor Vehicles.	320.03(5)
	Air Pollution Control Trust Fund	\$1.00	For purposes of air pollution control.	Administered by Department of Environmental Protection. Counties may receive from 50 cents to 75 cents per registration for approved local air pollution control programs.	320.03(6)
	Transportation Disadvantaged Trust Fund	\$1.50	For subsidies of transportation disadvantaged people's transportation costs, and administrative costs.	Fee applies only to cars and light trucks.	320.03(9)
	County Tax Collector	\$2.50	Collection expenses.	Service fee charged by local officials, who may also impose additional fee of up to 50 cents.	320.04
	General Revenue Fund	\$2.50	State general purposes.	Service fee charged on applications handled directly by the Department of Highway Safety and Motor Vehicles.	320.04
	Highway Safety Operating Trust Fund	\$1.00	Decal on Demand	To compensate for use of automated vender facilities and printing machines.	320.04 (1) (a), 215.2

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FLORIDA (continued)	Highway Safety Operating Trust Fund	50 cents	Manufacture of license plates and stickers with reflective materials.		320.06
	Highway Safety Operating Trust Fund	\$2.00	Funds the replacement license plate program.	License plates are replaced every 5 years. Fund receives \$10 per plate.	320.06; 320.0607
	Emergency Medical Services Trust Fund	10 cents	For emergency medical services.		320.0801
	State Agency Law Enforcement Radio System Trust Fund	\$1.00	For improvement of law enforcement radio system.	Does not apply to mobile homes.	320.0802
		\$1.00	Distributed as follows:		320.08046
	General Revenue Fund	58 percent	State general purposes.		320.08046
	Grants and Donations Trust Fund	42 percent	To fund the community juvenile justice partnership grants program.		320.08046
		Remainder	Distributed as follows:	Also includes annual use fee from personalized prestige plates. Does not include collections from specialty plates which are considered a voluntary contribution to the school, fund, or organization represented on the license plate.	320.20; 320.0805; 320.08056
	Capital Outlay and Debt Service School Trust Fund	Amount required	Debt service on school construction bonds and the construction of new school buildings.	The total amount required each year is based on constitutionally fixed amount per school instructional unit. Article 12, Sec. 9 (d).	320.20
	State Transportation Trust Fund	Remainder	See Table MF-106 for authorized distribution.	Includes \$2.00 license tax surcharge and \$5.00 surcharge on commercial vehicles over 10,000 lbs.	320.20; 320.0801; 320.0804
	2 Driver's license agents	Additional \$5.25 fee	To offset collection and administration costs	Fee charged for issuance or renewal of driver's license by authorized tax collectors in the counties.	322.135
	Highway Safety Operating Trust Fund	Either \$10.00 or \$15.00 per renewal	Funds operational expenses of the Department of Highway Safety and Motor Vehicles.	Also receives fees from record searches.	322.21
	State General Revenue Fund	Remainder	Operating expenses of the Department of Highway Safety and Motor Vehicles plus general State purposes.		322.21
	4.1,12.1 Department of Transportation, Counties and Municipalities	In same proportion as motor-fuel taxes in Table MF-106.	See Table MF-106 for authorized distribution.	Includes fuel-use taxes and fees for identification decals. (See State code \$207.003 and \$207.004).	207.026
7		Fee on vehicles previously titled outside Florida			

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<b>FLORIDA</b> (continued)	Nongame Wildlife Trust Fund	\$4.00	Documentation of population trends and habitat; conservation, management and regulatory programs; and public education.		319.32(3)
		Regular title fees			
	County Tax Collector	\$4.25	Processing title applications	Service fee charged by local officials, who may also impose additional fee of up to 50 cents.	319.32(2)(a); 320.04(b)
		Additional \$1.00 fee	To cover the cost of security materials.		319.32(1)
	Highway Safety Operating Trust Fund	\$1.00	Prevent and detect odometer fraud.		319.324
	State Transportation Trust Fund	\$21.00	See Table MF-106 for authorized distribution.		319.32(5)
	8 State Transportation Trust Fund	All	See Table MF-106 for authorized distribution.	Includes overweight penalties, misregistration penalties and late registration delinquency fees.	320.20; 320.57
9	Highway Safety Operating Trust Fund	All	Collection and administration.		320.27(13)
10	State Transportation Trust Fund	All	See Table MF-106 for authorized distribution.	Amount required goes to the Capital Outlay and Debt Service School Trust Fund.	320.0609; 320.20
<b>GEORGIA</b> 1	County Tax Commissioner	\$1.00 Intrastate Registration	County Tag Agent Fee		O.C.G.A. 40-2-33(b)
	1,2,5,2,7,8,11,12.1,13 State General Fund	Remainder	State general purposes.		O.C.G.A. 40-2-131
<b>HAWAII</b> 1,5.1	Department of Transportation	Amount Required	Reimburse counties for collection costs.		249-33(e)
	State Highway Fund	Remainder	Expended in the county in which collected for construction, improvement and maintenance of county roads and streets, and debt service on county bonds issued to finance highway and street construction and improvements.	Up to \$500,000 may be appropriated in the City and County of Honolulu for the Police Department.	249-18; 249-31; 249-33(b)
	2.1, 10 County General Fund	All	County general purposes.		286-51; 286-111
	2,3,8,11,13 State Highway Fund	Remainder	See Table MF-106 for authorized distribution.	(See State code §264-10; §286-111; §286-209; §286-216)	See remarks
	3 Public Utilities Commission	All	Costs of collecting and administering regulatory fees for public utilities.	0.25 percent of gross revenues.	271-36
	8 Driver Education and Training Fund	Additional \$7.00 fine levied for violations	For driver education and training programs.		286G-3
	9 Compliance Resolution Fund	All	For operations of the Department of Commerce and Consumer Affairs		436B-15
	10 Highway Beautification and Disposal of Abandoned Vehicles Revolving Fund	Additional fee up to \$1.00 at option of each county	Beautification and other related activities of county highways.		286-51



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IDAHO					
1		Recreational vehicle license fees	Distributed as follows:		49-448
	County Current Expense Fund	\$2.00 per recreational vehicle license	County general purposes.		49-448
		Remainder	Distributed as follows:		49-448
	State Recreational Vehicle Account	99 percent			49-448
	Search and Rescue Account	1 percent			49-448
	Plate Manufacturing Account	\$1.70 of \$3.00 plate issuing fee	Costs of manufacturing license plates.		49-450
	Counties	25 cents per motor vehicle registration	Local emergency medical service costs.	Retained by county of origin.	49-452
	Emergency Medical Services Account	\$1.00 per motor vehicle registration	Emergency medical services training, communications, vehicle and equipment grants.		49-452
	Highway Distribution Account	Remainder	See Table MF-106 for authorized distribution.		40-701
2	County Current Expense Fund	See remarks	County Sheriff for collection.	\$5.00 per operator's license when fees collected by county officer. Also receives \$3.00 of exam fee, \$2.50 of motorcycle endorsement fee, \$5.00 of motorcycle endorsement exam fee, and a portion of driver training class fee.	49-306
	Emergency Medical Services Account II	\$2.00 per operator's license	For State emergency medical services.		49-306
	State Highway Account	\$16.50 per Class A, B, or C operator's license	See Table MF-106 for authorized distribution.	Also receives \$10.50 of instruction permit fees, \$6.50 of duplicate license fees, \$4.00 of motorcycle endorsement fee, and \$5.00 of skills test fees for Class A, B, or C.	49-306
	Driver Training Account	\$5.30 per Class D operator's license	Made available to State Board of Education for driver training.	Also receives \$2.60 of class D instruction permit fee and portion of driver training course fee.	49-306
	Motorcycle Safety Program Fund	\$1.00 per Class A, B, C, or D operator's license	Motorcycle safety education.		49-306
	Highway Distribution Account	Remainder	See Table MF-106 for authorized distribution.		40-701, 49-306
4,7,12.1	Highway Distribution Account	All	See Table MF-106 for authorized distribution.		40-701
9	County Current Expense Fund	\$10.00 per dealer's license	County general purposes.		49-1607

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<b>IDAHO (continued)</b>	State Highway Account	Remainder	Administrative costs of enforcement. Construction, reconstruction and maintenance of State highways, including State highways in cities.		49-1607
	10 County Current Expense Fund	See remarks	County general purposes.	Amounts collected by county officers are retained by county.	49-431
	State Highway Account	Remainder	Construction, reconstruction and maintenance of State highways, including State highways in cities.		49-431
	11 County Agents and Idaho Transportation Department	5 percent	Collection expenses.	Retained by State or local collecting agency.	61-811B
	Public Utilities Commission Fund	Remainder	Administrative and maintenance expenses of Public Utilities Commission.	Personnel administrative costs are funded by general fund appropriation.	61-813
<b>ILLINOIS</b>	1 State Construction Account Fund	37 percent of net registration fees	Construction, reconstruction and maintenance of State-maintained system.		625:5/2-119(e)
	Cycle Rider Safety Training Fund	27 percent of motorized cycle annual registration	Motorcycle rider safety programs.	Fund also receives 27 percent of each semiannual registration fee	625:5/2-119(d)
	General Revenue Fund	50% of personalized plate fees	State general purposes	Remainder to Secretary of State Special License Plate Fund Fee is \$47 new passenger vehicle plate, \$25 for M/C, \$7 renewal	625.5/3-806.5
	State Parks Fund	\$25 per environmental license plate	State parks.	Special Fund receives \$25 from each original issuance and renewal	625:5/3-627
	Secretary of State, Special License Plate Fund	\$15 of each original issuance, \$2 each registration renewal period; 50% of personalized plate fees	For plate manufacturing and plate processing costs.	Grants can also be made to benefit the Illinois Veterans Home libraries. Applies to most special purpose/charitable plates. Most military plates waive the \$2 renewal fee Fee is \$47 new passenger vehicle plate, \$25 for M/C, \$7 renewal	625:5/2-119(k)
	Road Fund	Remainder	See Table MF-106 for authorized distribution.		625:5/2-119(g)
	2 Driver Education Fund	\$5 per driver's license	Driver education programs in Illinois secondary schools.	Also receives \$16 per original driver instruction permit and \$4 per restricted driving permit.	625:5/6-118
	Cycle Rider Safety Training Fund	\$5 new or renewal motorcycle license fee	Motorcycle rider safety programs.		625.5/6-118.5
	CDLIS/AAMVAN Trust Fund	\$6 per commercial driver's license	Commercial Driver's License Information System/American Association of Motor Vehicle Administrators Network.	Also receives \$6 per commercial driver's learners permit.	625:5/6-118
	Drunk and Drugged Driving Prevention Fund	\$30 of \$250 driver's license reinstatement fee	DUI education and indigent services	For second or subsequent violation, \$190 of \$500 reinstatement fee.	625:5/6-118(c)2
	General Revenue Fund	\$220 of \$250 driver's license reinstatement fee	State general purposes	For second or subsequent violation, \$310 of \$500 reinstatement fee.	<b>625:5/6-118(c)2</b>

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<b>ILLINOIS (continued)</b>	Motor Carrier Safety Inspection Fund	\$20 of \$60 commercial driver's license	For the Department of State Police to hire additional officers to conduct motor carrier safety inspections.	Same allocation for renewals and commercial driver learner's permit.	625:5/6-118(a); 625:5/2-119(f)
	Road Fund	Remainder	See Table MF-106 for authorized distribution.		625:5/2-119(g)
4, 5.1	General Revenue Fund	14.35% surcharge	State general purposes	Added to fees for flat weight tax or mileage tax	625:5/3-815.1(a)
	Road Fund	Remainder	See Table MF-106 for authorized distribution.	Vehicle owners may opt to pay a flat weight tax or a mileage weight tax.	625:5/2-119(g)
5.2,11	Transportation Regulatory Fund	All	Expenses of Illinois Commerce Commission in administration and enforcement of motor-carrier regulations.	Includes motor common carrier certificates and motor contract carrier permits.	625:5/18c-1601
6	Build Illinois Fund	\$5,000,000 per year	Public infrastructure projects including roads, bridges, access roads, transit capital facilities.	Vehicle Use Tax	625:5/3-1001
	General Revenue Fund	Remainder	State general purposes.	Vehicle Use Tax	625:5/3-1001
7	Road Fund	\$48 per original, corrected, or duplicate certificate of title	See Table MF-106 for authorized distribution.		625:5/2-119(b)
	Park and Conservation Fund	\$2 per original, corrected, or duplicate certificate of title	Acquisition and development of bike paths.		625:5/2-119(b)
	Motor Vehicle License Plate Fund	\$4 per original, corrected, or duplicate certificate of title	New or replacement license plates	If the balance in the fund exceeds \$40,000,000, this amount is deposited in the Road Fund.	625:5/2-119(b)
	General Revenue Fund	Remainder	State general purposes: collection expenses paid from General Revenue Fund. (Fund also receives title search fees.)	General Fund also supports State Police and Secretary of State.	625:5/2-119(b)
8,9,10,11,12,12.1,13	Road Fund	All	See Table MF-106 for authorized distribution.	Includes oversize/overweight permits.	625:5/2-119(g)
<b>INDIANA</b>					
1,2,7,10,13	Branch Offices, Bureau of Motor Vehicles	\$1.25 per registration or driver's license; \$1.00 per title or transfer	Collection expenses.	Service fees charged by local officials. Also receives \$2.00 per delinquent title; 50 cents per MVIN; \$3.00 per personalized plate application.	9-29-3-4; 9-29-3-5; 9-29-3-7; 9-29-3-8
	State Police Building Account	\$0.25 per registration or title	Construction, maintenance, equipping, and leasing of State Police facilities.		9-29-1-4
	Motorcycle Operator Safety Education Fund	\$5.00 per motorcycle registration.	For safety education of motorcycle riders.		9-29-5-2
	Highway, Road and Street Fund	See remarks	See Table MF-106 for authorized distribution.	Receives revenues generated from increases in registration fees in 1969.	9-29-1-2
	Motor-Vehicle Highway Account	Remainder	See Table MF-106 for authorized distribution.		9-29-1-1; 9-29-4-7; 9-29-5-43;

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<b>INDIANA</b> (continued) 5.2,11	PSC Motor-Vehicle Account	All	Collection expenses and enforcement of motor-carrier laws.	All funds remaining to the credit of PSC above the appropriated amount shall be paid to the Motor- Vehicle Highway Account.	8-2.1-22-44
9	Motor Vehicle Odometer Fund	All			9-29-4-7
	Motor-Vehicle Highway Account	40 percent	See Table MF-106 for authorized distribution.		9-29-1-5
	Bureau of Motor Vehicles	30 percent	To enforce odometer laws.		9-29-1-5
	State Police	20 percent	To enforce odometer laws.		9-29-1-5
	Attorney General	10 percent	To enforce odometer laws.		9-29-1-5
11	State Highway Fund	All	See Table MF-106 for authorized distribution.		9-20-6-10
<b>IOWA</b>					
1	County Treasurer	4.00 percent	Collection and administration.		321.152
7	County Treasurer	\$2.50 per title	Collection and administration.	Also receives 40 percent of fees for certified copies, and 60 percent of fees for notation of security interests.	321.152
2	County Treasurer	\$7.00 per license	Collection and administration.		321M.9
1,2,7,8,9,10, 11,12,12.1,13	Road Use Tax Fund	Remainder	Construction, maintenance and supervision of public roadways.	This is a common fund receiving collections from motor-fuel taxes, motor-vehicle registration and related fees, motor vehicle use (sales) taxes, driver license fees, and excise taxes on auto rentals. After certain "off-the-top" appropriations, the Road Use Tax Fund is allocated 47.5% to the Primary Road Fund, 32.5% to counties, and 20% to cities.	312.1, 321.34, 321. 325A.5
<b>KANSAS</b> 1,7,10					
	County Treasurers	75 cents per transfer \$3.00 per registration, and \$2.00 per certificate of title	Collection and administration.		8-145; 8-145d
	Kansas Highway Patrol Special Fund	\$2.50 per certificate of title	Highway law enforcement.	Distribution effective from July 1, 1997 through June 30, 2004.	8-145
	VIPS/AMA Technology Hardware Fund	\$1.00 per certificate of title			
	State Highway Fund, Department of Transportation	Remainder	See Table MF-106 for authorized distribution.		8-145; 8-146

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<b>KANSAS</b> (continued)					
2.1,2.2,2.3	State Safety Fund	See remarks	Student driver training program.	Receives 37.5 percent of noncommercial class "C" driver licenses for vehicles with a gross vehicle weight less than 26,000 lbs., and 20 percent from all other noncommercial driver licenses.	8-267
	Motorcycle Safety Fund	20 percent	Motorcycle safety program	From motorcycle driver licenses.	8-267
	Truck Driver Training Fund	\$2.00 of commercial driver's license fee	Student truck driver training programs.	From each commercial driver license fee.	8-267
	State Safety Fund	See remarks	Student driver training program.	Receives 20 percent of all commercial driver licenses after \$2.00 credit above.	8-267
	State Highway Fund, Department of Transportation	Remainder	See Table MF-106 for authorized distribution.		8-267
5.2	Motor Carrier License Fee Fund	Additional \$10.00 regulatory fee per vehicle registered	Supervision and regulation of motor carriers	Collected by the State Corporation Commission.	66-1,139
	Base State Registration Clearing Fund	See remarks	Payments to participating states and refunds for overpayment	Regulatory and registration fees collected from Interstate motor carriers under KSA § 66-1,139 pursuant to 49 USC 11506.	66-1,139a
	State Highway Fund, Department of Transportation	See remarks	See Table MF-106 for authorized distribution.	On January 2 and July 2 of each year, all unencumbered balances in excess of \$400,000 in the Motor Carrier License Fee Fund are transferred to the State Highway Fund.	66-1,142
9,12	State Highway Fund	All	Collection and administration.		8-2418
<b>KENTUCKY</b>					
1,10	County Clerks	\$6.00 for cars, all trucks and transfers	Collection and administration.	Service fees charged by local officials.	186.040; 186.190
	Motorcycle Safety Education Program Fund	\$4.00 per motorcycle registration	Instructor training and driver training.		186.535
	County Road Fund	30 percent of truck registration fees	Construction and maintenance of county roads.	Divided equally among the 120 counties.	47.020
	State Road Fund	Remainder	See Table MF-106 for authorized distribution.		186.240
2.1,2.2	Transportation Cabinet	50 cents per license	Expanding the driver education program.		186.535
	Transportation Cabinet	\$1.00 per license	Processing of photo license.		186.531
	State General Fund	\$1.75 per license	General expenditures.		186.531
	Motorcycle Safety Education Program Fund	\$4.00 per motorcycle license	Instructor training and driver training.		186.890
	State Road Fund	Remainder	See Table MF-106 for authorized distribution.		186.531

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<b>KENTUCKY</b> (continued)					
4,5,1,11,12.1	State Road Fund	All	See Table MF-106 for authorized distribution.		47.010;138.660; 189.270
5.2	Energy Recovery Road Fund	See remarks	Construction, maintenance, and repair of State and county-maintained coal road system.	Decal fee on heavy coal trucks. Distributed 60 percent to Transportation Cabinet and 40 percent to Fiscal Court of coal counties.	177.9771
6	County Clerks	3 percent of revenue	Collection and administration.		138.460
	State Road Fund	Remainder	See Table MF-106 for authorized distribution.		138.460
7	County Clerks	\$4.00	Collection and administration.		186A.130
	State Road Fund	\$2.00	See Table MF-106 for authorized distribution.		186A.130
9	County Clerks	\$3.00	Collection and administration.	Dealer plates.	186.070
	State Road Fund	Remainder	See Table MF-106 for authorized distribution.	See Table MF-106 for authorized distribution and expenditures.	186.240
<b>LOUISIANA</b>					
1,8,10	Department of Public Safety	Amount not to exceed \$250,000	Collection and administration.		47:480
	State Highway Fund No. 2	See remarks	Construction of public roads and bridges.	Receives all receipts from six parishes bordering Lake Pontchartrain.	47:481
	Transportation Trust Fund	Remainder	Construction and maintenance of State highways and bridges.		Constitution, Article 7, § 5
2.1, 2.2, 2.3	Bond Security and Redemption Fund	\$5.00 per motorcycle endorsement	Debt Service	Fund receives \$2.00 of \$4.00 fee if license is valid for less than 4 years.	32:412
	Motorcycle Safety Awareness and Operator Training Fund	\$3.00 per motorcycle endorsement	Operator and instructor training, and motorcycle safety and awareness programs.	Fund receives \$2.00 of \$4.00 fee if license is valid for less than 4 years. Any surplus funds remaining at end of fiscal year revert to General Fund.	32:412
	Office of Motor Vehicles	\$5.50 per driver's or chauffeur's license	Collection and administration, and highway safety education.		32:426
	Emergency Vehicle fee	\$5.00 per license			32:412
		Remainder	(See distributions below identified as 2.1, 2.2, and 2.3)		
2.1	State Police Pension and Retirement Fund	30 percent (20 percent in major cities)	Operation of State Police retirement system.	Distribution is different for cities with population greater than 450,000. 20 percent represents \$2.50 of a \$12.50 fee.	32:412
	Municipal Police Pension Funds	(20 percent in major cities)	Operation of municipal police retirement systems.	Distribution only applies to cities with population greater than 450,000.	32:412

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<b>LOUISIANA</b> (continued)					
2.2	Department of Public Safety and Corrections	Remainder	Collection and administration, and highway safety education.	Any surplus is transferred to State General Fund at end of each biennium.	32:426
	State Police Pension and Retirement Fund	27 percent (3.5 percent in major cities)	Operation of State Police retirement system.	Amount and distribution of fees are different for cities with population greater than 450,000.	32:412
	Municipal Police Pension Funds	\$10 per drivers' license	Operation of municipal police retirement systems.	Distribution only applies to cities with population greater than 450,000.	32:412
2.3	Department of Public Safety and Corrections	Remainder	Collection and administration, and highway safety education.	Any surplus is transferred to State General Fund at end of each biennium.	32:426
	State Police Pension and Retirement Fund	27 percent (20 percent in major cities)	Operation of State Police retirement system.	Amount and distribution of fees are different for cities with population greater than 450,000.	32:412
	Municipal Police Pension Funds	(20 percent in major cities)	Operation of municipal police retirement systems.	Distribution only applies to cities with population greater than 450,000. 20 percent represents \$10.00 of a \$50.00 fee.	32:412
	Department of Public Safety and Corrections	Remainder	Collection and administration, and highway safety education.	Any surplus is transferred to State General Fund at end of each biennium.	32:426
8,11	Bond Security and Redemption Fund	All	Debt Service.		32:387, 32:388
13	Office of State Police	\$4.00 per inspection	Traffic law enforcement.		32:1306
	Office of Motor Vehicles	\$1.25 per inspection	Collection and administration.		32:1306
	Bond Security and Redemption Fund	Remainder	Debt Service.		32:1309
<b>MAINE</b> 1,2,5,1,7,8,9,10,11,13	Municipal Tax Collectors	See remarks	Collection expenses	Service fee of up to \$4.00 for registrations and driver's licenses and up to \$3 for renewal of registrations and driver's license.	29-A-201
	General Highway Fund, State Department of Transportation	Remainder	See Table MF-106 for authorized distribution.		23-1651
<b>MARYLAND</b> 1, 4.1	State Comptroller	Amount required	Refunds.	Personalized plates (added fee) paid \$350,000 to State Scholarship Fund, remainder to State General Fund.	TR 12-118
	State Police	Amount required	Motor vehicle inspection program and the truck weight and size enforcement program.	Amount needed to pay the salaries and expenses of the Truck Weight Enforcement Division and Automotive Safety Enforcement Division.	TR 12-118
	Emergency Medical System Operations Fund	\$8.00 per registration	Emergency medical services.		TR 13-955

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<b>MARYLAND</b> (continued)					
2,7,8,10,13	Gasoline and Motor- Vehicle Revenue Account	Remainder	See Table MF-106 for authorized distribution.		TR 8-402; TG 2-100
	Transportation Trust Fund	All	Distributed as follows:		TR 12-118; TR 3-21
	State Comptroller	Amount required	Refunds.		TR 12-118
6	Department of Transportation	Remainder	See Table MF-106 for authorized distribution.		TR 12-118; TR 3-21
	Transportation Trust Fund	All	Distributed as follows:		TR 13-814
	Department of Transportation	80 percent	See Table MF-106 for authorized distribution.		TR 3-401
	Gasoline and Motor- Vehicle Revenue Account	20 percent	See Table MF-106 for authorized distribution.	Department share is pledged to debt service of consolidated transportation bonds.	TR 3-215; TR 8-402 TR 13-814
<b>MASSACHUSETTS</b>					
1,2,7,10	Highway Fund	All	See Table MF-106 for authorized distribution.		90-34
2.2, 2.3	State General Fund	All	Collection expenses and State General purposes.	Bus driver's license.	159A-9; 7-3B
5.2,11	State General Fund	All	Collection expenses and State General purposes.	Fees imposed in §159B generally; §7-3B.	See remarks
<b>MICHIGAN</b>					
1	Motorcycle Safety Fund	\$3.00 per motorcycle registration	Motorcycle safety education program.		257.801
7	Scrap Tire Regulatory Fund	Additional \$1.50 certificate of title fee	For regulation of scrap tire disposal.		257.806
	Vehicle Theft Prevention Account	Additional 50 cent scrap or salvage vehicle certificate of title fee	To develop a vehicle theft prevention program.		257.810a
1,7,9,10,12	Michigan Transportation Fund	Remainder	See Table MF-106 for authorized distribution.		257.821
2	Counties and municipalities	\$2.50 per original driver's license; \$1.00 for other licenses	Collection expenses.	Paid to collecting agency.	257.811
	Driver Education Fund	\$4.00 for each four year license; \$2.00 for each two year license	Driver education in public schools.	Amount distributed to schools, \$45.00 per student, but not to exceed the actual cost. \$100,000 is annually appropriated to Department of Education to administer driver education programs.	257.811
	Motorcycle Safety Fund	\$2.50 for each two year motorcycle endorsement renewal	Motorcycle safety education program.		257.812c



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<b>MICHIGAN</b> (continued)	State General Fund	\$2,500,000	Gasoline inspection and testing, ethanol enhancement, and State general purposes.	Not more than \$1,000,000 credited to the Gasoline Inspection and Testing Fund.	257.819
	Transportation Economic Development Fund	See remarks	See Table MF-106 for authorized distribution.	Receives the greater of \$120,000 or 5 percent of road test fees.	257.821
	State General Fund	Remainder	Administrative costs of the department of state associated with new duties imposed with respect to commercial vehicles		257.821
4.1,11	State General Fund	Appropriation	Collection and administration.		207.232
	Transportation Economic Development Fund	Remainder	See Table MF-106 for authorized distribution.		207.232
13	Motor Vehicle Emissions Testing Program Fund	\$3.00 Inspection Fee	Administration and oversight.		257.2012
<b>MINNESOTA</b>					
1	Department of Public Safety	Amount required	Collection and administration.	A portion of these costs are paid from the General Fund.	16A.60
	Revenue Account	Amount required	Refunds of motor-vehicle fees.		16A.60
1,8,12.1	Highway-User Tax Distribution Fund	Remainder	See Table MF-106 for authorized distribution.		168.013; 168.057; 168.231
2	Court Administrators	\$3.50 per driver license issued	Collection expenses.		171.06
	Motorcycle Safety Fund	\$8.00 duplicate license fee, \$7.00 renewal license fee		Fee receipts in excess of \$750,000 are credited 90 percent to the Trunk Highway Fund and 10 percent to the General Fund.	171.06
	General Fund	Remainder of duplicate license and renewal fee	State general purposes.		171.06
	Trunk Highway Fund	Remainder	See Table MF-106 for authorized distribution.		171.26
7	State Patrol Motor Vehicle Account	All			168A.29
8,10,11	Highway-User Tax Distribution Fund	5/8 of overweight fines	See Table MF-106 for authorized distribution.		221.83; 299D.03
9, 13	General Fund	All	Various general State expenditures.		168.66, 168A.152
<b>MISSISSIPPI</b>					
1,9,12.1	County Tax Collector	Commission allowed by law	Collection expenses.		27-19-99

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<b>MISSISSIPPI (continued)</b>	Counties and Cities	All additional fees levied by 1992 legislation	Local general purposes, including school districts.	Trucks over 16,000 GVW are exempt from local taxes.	27-19-159
	County Road Funds	All privilege taxes collected by county tax collector and \$3,732,403 of the taxes collected by the State Tax Commission.	Debt service on county road and road district obligations; construction and maintenance of roads and bridges in counties.	Taxes collected by county tax collector includes automobiles, most trucks 10,000 lbs. and under, and other vehicle classes. Tax Commission sales include all trucks over 10,000 lbs. and other special classes such as buses, temporary permits and certain types of trucks under 10,000 lbs.	27-19-99; 27-19-11
	State Highway Fund	Remainder	Construction and reconstruction of highways or debt service on certain highway bonds. (See Table MF-106)		27-19-99
Tag Fee	County Tax Collector	5 percent	Collection expenses.		27-19-99
	State Highway Fund	\$5.00 fee per registration	Construction and reconstruction of highways or debt service on certain highway bonds. (See Table MF-106)		27-19-99
	County General Fund	See remarks	Transmission of registration and title information to State via county computer system.	50 cents per registration for participating counties.	27-19-99
	State General Fund	Remainder	State general purposes.	Highway patrol receives appropriation from State General Fund.	27-19-99
2	Highway Safety Patrol	\$7.00 per operator's license; \$4.00 per Class D commercial license	Patrol cars, communication equipment and weapons.		63-1-45
	State General Fund	Remainder	State general purposes.	Reinstatement fee (\$25.00) paid into Highway Patrol Relief and Disability Fund.	63-1-46
11	Public Service Commission	All	Collection and administration.		
7	State Tax Commission	Appropriation	Maintenance of statewide vehicle registration system.	Legislature authorizes discretionary amount to defray operational costs of commission and automated registration system.	63-21-65
	State General Fund	Remainder	State general purposes.		63-21-65
13	State General Fund	\$2.00 per certificate of inspection	State general purposes.	Remainder of inspection fees retained by official inspection stations.	63-13-11
<b>MISSOURI</b>					
1,2,5,2,7,8,9, 10,11,12,13	State Highways and Transportation Department Fund	Amount of revenue from fees which were in effect prior to January 1, 1980	See Table MF-106 for authorized distribution.		301.090; 302.228
		All additional revenue	Distributed as follows:	A Missouri constitutional amendment effective January 1, 1980, provided that any increase in State license fees and taxes on certain motor vehicles in effect on January 1, 1980, shall be distributed in this manner.	
	State Road Fund	75 percent	See Table MF-106 for authorized distribution.		Constitution
	Incorporated cities and towns	15 percent	See Table MF-106 for authorized distribution.		Constitution Article 4 §30(b)(3)

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<b>MISSOURI</b> (continued)	County-Aid Road Trust Fund	10 percent	See Table MF-106 for authorized distribution.		Constitution Article 4 §30(b)(3)
<b>MONTANA</b>					
1,10	State General Fund:	Amount required	Local collection costs.		61-3-509
	City Road Funds	See remarks	Construction, repair and maintenance of permanent city streets.	50 percent of fees collected in incorporated cities or towns are returned to the city of origin.	7-14-2512
	County Road Funds	Remainder	To county of collection for road and bridge construction and maintenance.		7-14-2512
2	County General Funds	2.5 percent of driver's license fees and 3.34 percent of motorcycle endorsement collected by counties	County general purposes.	3.75 percent of duplicate driver's license fees collected by counties.	61-5-121
	State General Fund	2.5 percent of driver's license fees and 3.34 percent of motorcycle endorsement collected by the State	Administrative expenses.	3.75 percent of duplicate driver's license fees collected by counties.	61-5-121
	State Traffic Education Account	20.7 percent of driver's license fee. 16.94 percent of commercial driver's license fee, and 8.75 percent of replacement driver's license fee; 63.46 percent of motorcycle endorsement fee.	State driver education program.		61-5-121
	State General Fund	Remainder	State general purposes.	General funds and highway funds equally support highway patrol.	61-5-121
3,5,2,11,13	Public Service Commission	Amount required	Collection expenses.	Fees charged by the commission must be commensurate with the costs incurred in administering the function for which the fee is charged except those fees set by Federal statute. May not exceed \$500.00	69-1-114
	State Highway Account	Remainder	State general purposes.		69-1-402
	State Highway Account	Amount Required	See Table MF-106 for authorized distribution.	Includes all of Gross Vehicle Weight Tax receipts when collected by the State.	
7,10	County Treasurers	All	Distributed as follows:		61-3-203

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<b>MONTANA</b> (continued)	State Motor Vehicle Information Systems	\$5.00 per certificate or transfer	Administration of registrar's office.		61-3-203
	State General Fund	Remainder			61-3-203
	8 State Highway Non-Restricted Account	100 percent	See Table MF-106 for authorized distribution.		61-10-148
	9 State General Fund	All	Motor vehicle license plate equipment; administration of registrar's office.		61-3-108
	12.1 Department of Justice	5 percent of trip fees	Administration.		61-4-303
	State Highway Account	95 percent of trip fees	See Table MF-106 for authorized distribution.		61-4-303
<b>NEBRASKA</b>					
1,10	State Recreation Road Fund	\$1.50 per registration	To construct or improve access roads to State recreation areas.		60-3,156
	DMV Cash Fund	\$1.50 per registration		Administered by the Department of Motor Vehicles.	60-3,156
	Nebraska Emergency Medical System Operations Fund	.50 per registration			60-3,156
	County General Fund	\$1.00 per registration	Collection costs.	Receives \$5.00 per registration by nonresidents.	60-3,141
	Highway Trust Fund	\$3.25 per license plate	Cost of plate and renewal tabs.	New plates are issued every three years.	60-3,102
	Motorcycle Safety Education Fund	\$2.50 per motorcycle registration	Safety Education.		39-2215
	License Plate Cash Fund	Amount required	Administration and distribution of license plates.		39-2215
	Highway Trust Fund	Remainder	See Table MF-106 for authorized distribution.		
	2 County General Fund	\$3.50 per license	Collection expenses.	Also receives 25 cents per school permit and learner's permit.	60-4,115(2)
	Motorcycle Safety Education Fund	\$3.50 per motorcycle license	Safety Education.		60-4,115(2)
4,5,1,5.2,12.1	State General Fund	Remainder	State general purposes.	Department of Motor Vehicles and Highway Safety Patrol receive appropriations from State General Fund for administration, driver examining and highway patrol costs.	60-4,115(2)
	Highway Cash Fund	All	Construction and maintenance of State highways.		60-330.01, 66-410.03
	7 County General Fund	\$3.25 per certificate of title	Collection costs.	Also receives \$2.00 per notation of lien on a certificate of title; and \$10.00 per duplicate copy of a certificate title.	60-154

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<b>NEBRASKA (continued)</b>	State General Fund	\$2.00 per certificate of title	State general purposes.	Department of Motor Vehicles receives appropriations from State General Fund for administrative expenses and driver education. Also receives \$1.00 per notation of lien.	60-154
	Attorney General's Office, Consumer Protection Division	20 cents per certificate of title	For odometer fraud investigation and prosecution.		60-154
	Nebraska State Patrol Cash Fund	45 cents per certificate of title			60-154
	Nebraska Motor Vehicle Industry Licensing Fund	10 cents per certificate of title	For conducting preliminary investigations of motor vehicle licensing violations involving motor vehicle and odometer fraud.		60-154
	8 County General Fund	25 percent	Collection and county general purposes.	Share of each county based on collection by such county.	
	Highway Cash Fund	75 percent	Construction and maintenance of State highways.		
	9 Motor Vehicle Industry Licensing Fund	All	Administration and enforcement of act.		60-1409
<b>NEVADA</b>	1 County General Funds	See remarks	County collection purposes.	Maximum \$2.00 fee is assessed in counties without Department of Motor Vehicle offices.	482.160
	State Highway Fund	Remainder	See Table MF-106 for authorized distribution.		481.079
	2,5,7,8,9,10, 11,12,12.1,13 State Highway Fund	All	See Table MF-106 for authorized distribution.		481.079, 483.410
	6 State Highway Fund	6 percent; 1 percent (See remarks)	See Table MF-106 for authorized distribution.	Fund receives 6 percent if tax is collected by the State Department of Motor Vehicles; 1 percent if collected by county assessor.	482.180
	Counties	Remainder	County general purposes.	Distributed according to percentages in State law. At least 5 percent of each county's receipts must be transferred to the county general fund.	482-180; 482.181
<b>NEW HAMPSHIRE</b>	1 Town Clerks	\$1.00 per registration	Document preparation costs.		261:152
	Motorcycle Rider Safety Fund	\$1.00 per motorcycle registration	Motorcycle rider training.		6:12(dd)
	State Highway Fund	Remainder	See Table MF-106 for authorized distribution.		6:12(f)
	2 Driver Training Fund	\$5.00 per license	Driver training.	License reinstatement fees are distributed to the Supplementary Motor Vehicle Fund for collection and administration.	263:42
	Motorcycle Rider Safety Fund	\$5.00 per motorcycle license	Motorcycle rider training.		6:12(dd)
	State Highway Fund	Remainder	See Table MF-106 for authorized distribution.		6:12(f)

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<b>NEW HAMPSHIRE (continued)</b>					
5.2,9,10,13	State Highway Fund	All	See Table MF-106 for authorized distribution.		6:12(f)
7	General Fund	40 percent	State general purposes.		261:20
	State Highway Fund	60 percent	See Table MF-106 for authorized distribution.		261:20
13	Department of Environmental Services	\$1.00 per emissions inspection	Air quality monitoring.		268:11
	Vehicle Emission inspection Account	\$2.25 per emissions inspection	Construction and operation of emissions test stations.		268:11
1	Helicopter Emergency Ambulance Program	\$4.00 per registration	Emergency services.		39:3-8.2
	Registration and Licensing Agency	See remarks	Collection expenses.	Fee determined by Motor Vehicle Commissioner.	39:10-25
	Transportation Trust Fund	See remarks	See Table MF-106 for authorized distribution.	Fund receives the greater of \$30,000,000 or an amount equal to additional truck fees levied by Chapter 73, Laws of 1984. Also receives additional registration fees levied by Subsection A of Section 68 of PL 1990.	27:1B-20
	State General Fund	Remainder	See Table MF-106 for authorized distribution.		52:18-32
2	Registration and Licensing Agency	See remarks	Collection expenses.	Fee determined by Motor Vehicle Commissioner.	39:3-3; 39:10-25
	Motorcycle Safety Education Fund	\$5 per motorcycle license and motor- cycle endorsement	Motorcycle safety education.		27:5F-39
	State General Fund	Remainder	See Table MF-106 for authorized distribution.		52:18-32
7,8,12.1	State General Fund	All	See Table MF-106 for authorized distribution.		52:18-32
13	Department of Transportation	All	Administrative costs of inspection program.		48:4-2.1b
<b>NEW MEXICO</b>					
1	Motorcycle Training Fund	\$2.00 per motorcycle registration	Motorcycle safety training.	Distributed through the Motor Vehicle Suspense Fund.	66-6-22.1; 66-6-1
1	Litter Control and Beautification Fund	50 cents per registration	Implementing the Litter Control and Beautification Act.	Distributed through the Motor Vehicle Suspense Fund.	67-16-14

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<b>NEW MEXICO</b> (continued)					
1		Tire recycling fee per registra \$1.50 per passenger vehicle \$1.00 per motorcycle \$.50 per bus tire	Distributed as follows:	Also receives 3 percent of registration fees of trucks between 26,001 and 48,000 pounds. Receives 3.75 percent of registration fees of trucks over 48,000 pounds.	66-6-1; 66-6-2; 66-6-4; 66-6-5; 66-6-8
	Highway Infrastructure Fund	66.67 percent			66-6-23.1
	Recycling and Illegal Dumping Fund	33.33 percent			66-6-23.1
1,7,9	Motor Vehicle Suspense Fund	\$50 dealer plate fee \$10 motorcycle dealer plate fee Vehicle registration fees	Distributed as follows:	See Table MV103.	66-6-19; 66-6-22.1; 66-1-1 to 66-6-19
	Local agents	\$5.00 per transaction	Collection expense.		66-6-23.1
	Local agents	\$1.00 per transaction	Collection expense.	Distributed to fee agents determined to have performed 10,000 or more transaction in the previous year, other than a class A county or a municipality with a population exceeding 300,000.	66-6-23.1
		Remainder			
	State Road Fund	74.65 percent	See Table MF-106 for authorized distribution.		66-6-23.1
	County Road Fund	7.6 percent	Improvements and maintenance of public roads within the county.	Distributed to each county in the proportion that the total mileage of public roads maintained by each county bears to the total mileage maintained by all counties of the State.	66-6-23.1
	County Levy	7.6 percent	County general purposes.	Distributed to each county in the proportion that the total amount of registration fees paid for motor vehicles in each county bears to the total amount of registration fees paid for motor vehicles in the entire State.	66-6-23.1
	Municipal Road Fund	4.06 percent	Construction, maintenance and repair of streets within municipalities and for payments of paving assessments against Federal, State and municipally-owned property.	Distributed to each county as indicated above (county levy), and redistributed to the municipalities in the proportion that the total assessed valuation of a municipality bears to the total assessed valuation of all municipalities within the county.	66-6-23.1
	Counties and Municipalities	6.09 percent	Local general purposes.	Same as above.	66-6-23.1
2	Motor Vehicle Suspense Fund	\$10.00 per license \$2.00 per instruction permit	Distributed as follows:		66-6-22.1
	Local agents	\$6.00 per license \$5.00 per identification card, vehicle registration, title	Collection expense.		66-6-23.1

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<b>NEW MEXICO (continued)</b>					
	Local agents	\$1.00 per transaction	Collection expense.	Distributed to fee agents determined to have performed 10,000 or more transaction in the previous year, other than a class A county or a municipality with a population exceeding 300,000.	66-6-23.1
	State Road Fund	Remainder	See Table MF-106 for authorized distribution.		66-6-23
2	MVD	\$3.00 per license	Implementing an enhanced driver's license system.	Fee set at Division's discretion. Maximum of \$3.00 per license. Distributed from the Motor Vehicle Suspense Fund.	66-5-44
2	School districts	\$3.00 per license	Defensive driving instruction.	Paid through the state equalization guarantee distribution. Distributed from the Motor Vehicle Suspense Fund.	66-5-44
4, 5.1	State Road Fund	All	See Table MF-106 for authorized distribution.	Weight-distance tax levied on commercial vehicles licensed or operating under a proportional registration agreement and mileage tax levied on commercial vehicles not licensed in the State or operating under an existing proportional registration agreement with the State. Includes fees of the State Public Regulation Commission and fees collected by the Transportation Department. Administrative allocation for the State Public Regulation Commission and the Transportation Department is provided by legislative appropriation from the State General Fund.	7-15A-9; 65-1-29; 65-2-125
5.2	Motor Vehicle Suspense Fund	\$15 per license	Defrays the cost of a DUI check on out-of-state first time applicants.	Retained by the Motor Vehicle Division for operating fund expenses.	66-5-44
6	State General Fund	All	State general purposes.	Represent proceeds of 3 percent tax on sale of motor vehicles. Proceeds are	7-14-10
9	Motor Vehicle Suspense Fund	\$50.00 per license		Paid yearly.	66-6-18
12.1	State Road Fund	\$.07 to \$.16 per mile trip tax	See Table MF-106 for authorized distribution.		7-15-3.1; 7-15-5
<b>NEW YORK</b>					
1,2,7,10,11,12,13	County Clerks	See remarks	Collection expenses.	County clerks acting as agents of the Commissioner of Motor Vehicles retain a percentage of gross receipts collected. The retention percentage for 1997 was 8.1 percent. County clerks retain 35 cents per in-transit permits. County clerks in Rockland, Albany, Westchester, Suffolk, Nassau, Bronx, Kings, Onondaga, Queens, Richmond, and New York do not act as agents of the commissioner of the Department of motor vehicles, and therefore do not receive this money.	V&T 205 V&T 401-a
		Remainder	Distributed as follows:		
	Dedicated Highway and Bridge Trust Fund	60.3 percent	See Table MF-106 for authorized distribution.		V&T 401



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<b>NEW YORK</b> (continued)	Dedicated Mass Transit Trust Fund	8.7 percent	See Table MF-106 for authorized distribution.		
		31 percent	Distributed as follows:		
	State General Fund	10 percent	State general purposes.	Also receives certain application, special license plate, and nonresident fees.	V&T 427
		90 percent	Distributed as follows:	An amount equal to 90 percent is deposited into the General Fund for appropriation for the purposes shown.	V&T 427
	Department of Environmental Conservation	5 cents per registration	Inspection, regulation and research in the control of motor-vehicle exhaust emission.	Payable to the State General Fund for repayment of advances.	V&T 427
	Department of Transportation	Remainder	Construction, reconstruction, maintenance and repair of highways and bridges.		V&T 427
4,4.1	Dedicated Highway and Bridge Trust Fund	All	See Table MF-106 for authorized distribution.		TAX 515
8	Department of Transportation	All	Construction, reconstruction, maintenance and repair of highways and bridges, research projects concerning heavy vehicles, and administration of highway permit programs.	Five percent is made available for grants to counties and municipalities, other than the city of New York, for the purpose of strengthening weight enforcement programs.	V&T 1803
9	State General Fund	All	State general purposes.		V&T 415
9	Transportation Safety Account	All	See below.	This account also receives fees for various business licenses. In addition, it receives all driver's reinstatement, suspension, termination, reapplication, restricted license, and conditional license fees.	ST FIN 91
13	Transportation Safety Account	\$2.00 per safety inspection	Following legislative appropriation, funds are made available to the Department of Motor Vehicles for transportation safety related activities.		V&T 305
	Mobile Source Account of the Clean Air Fund	\$2.00 per successful emission inspection		Fee set to \$4.00 for biennial inspection.	V&T 305
<b>NORTH CAROLINA</b>					
1,2,8,9,11,13	State Highway Fund	All	See Table MF-106 for authorized distribution.	Personalized plate fees are distributed 1/2 for highway beautification and 1/2 for travel promotion.	20-7; 20-85.1; 20-119; 20-290; 136-16;105-449.48
4.1	State Highway Fund	75 percent	See Table MF-106 for authorized distribution.		105-449.43
	State Highway Trust Fund	25 percent	See Table MF-106 for authorized distribution.		105-449.43
7	State Highway Fund	3.50 per title	See Table MF-106 for authorized distribution.		20-85

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<b>NORTH CAROLINA</b> (continued)	Secondary Roads Paving Program	15.00 per title	See Table MF-106 for authorized distribution.	Initially distributed to the State Highway Trust Fund.	20-85
10	State Highway Trust Fund	16.50 per title	See Table MF-106 for authorized distribution.		20-85
	State Highway Trust Fund	All	See Table MF-106 for authorized distribution.		20-85
<b>NORTH DAKOTA</b>					
1,5,1,6,7,9,10,12	Motor Vehicle Registration Fund	Appropriation	Collection and administration.	Appropriation of \$7,613,072 for biennium ending June 30, 2001. (See State Code §39-04-39; §39-05-30; §39-22-05.1)	See remarks
	Public Transportation Fund	\$3.00 per registration	Public transportation programs.		39-04.2-03
	Motorcycle Safety Education Fund	\$10.00 per motorcycle registration	Motorcycle safety training.		39-28-05
	Abandoned Motor Vehicle Disposal Fund	Additional tax of \$1.50 on initial certificate of title	Administrative costs by appropriation, abandoned motor vehicle disposal program.	If on the first day of July in any year the amount of uncommitted money in the fund is \$250,000 or more, the amount in excess of \$250,000 must be transferred to the highway fund.	39-26-12
	State Highway Fund	All prorated out-of-State domiciled truck and trailer registration fees	Construction and maintenance of roads on State highway system.	Applies to those trucks operating under reciprocal agreement.	39-04-19
	Highway Tax Distribution Fund	Remainder	See Table MF-106 for authorized distribution.		39-04-39
2,4,8,12.1	State Highway Fund	All	Construction and maintenance of roads on State highway system.		39-04-19 39-06-49
<b>OHIO</b>					
1,10		<b>Non-Commercial Vehicles:</b>		Passenger, Motor Home, Motor Cycle, House Vehicles, Non-Commercial Trailers & Trucks	
	Deputy Registrars	\$3.50 per registration	Collection expenses.		4503.10(D)
	Motorcycle Safety and Education Fund	\$6.00 per motorcycle registration	Motorcycle safety and education program.		4501.13
	State Highway Safety Fund	\$11.00 per registration	Enforcement of motor vehicle and traffic laws		4503.10
	Auto Registration Distribution Fund	Remainder	Distributed as follows:	May be used, as required, for retirement and interest on debt incurred by State for highway improvements.	4501.03
	Counties and Municipalities	34 percent	Construction and maintenance of roads and streets.	Distributed to the counties and municipalities in which the vehicle is registered.	4501.04

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OHIO (continued)	Counties	61 percent	Construction and maintenance of county roads.	Three distributions of 5, 47, and 9 percent. 5 percent of what is collected the entire state each month is divided equally among the counties; 47 percent is distributed to the county in which the vehicle is registered; 9 percent is distributed to each county in the ratio that the total mileage of county roads under the jurisdiction of the county commissioners bears to the total mileage of county roads in the State. road under the jurisdiction of the county commissioners bears to the total mileage of county roads in the State.	4501.04
	Townships	5 percent	Construction and maintenance of township roads.	Distributed to the several townships in the ratio that the total number of miles of township roads under the jurisdiction of the board of trustees in each township bears to the total number of miles of township roads in the State.	4501.04
		<b>Commercial Vehicles:</b>			
	Deputy Registrars Bureau of Motor Vehicles Fund	\$3.50 per registration	Collection expenses.	International Registration Plan for Commercial Trucks and Trailers with a gross vehicleweight exceeding 26,000 pounds. Includes Farm Trucks and Buses.	4503.042; 4503.65 4501.044; 4503.042 (C)
	State Highway Safety Fund	\$11.00 per registration	Enforcement of motor vehicle and traffic laws		4503.10
		42.6 percent	Distributed as follows:		4501.044
	Debt Retirement	Amount required	Debt retirement for bonds issued under Section 2i of the State Constitution.		4501.044
	State Highway Operating Fund	Remainder	Construction and maintenance of State highways.		4501.044; 5735.291
	Department of Taxation, International Registration Plan Auditing Fund	Amount required	Conducting audits of persons registering vehicles under the International Registration Plan.	An amount equal to the estimated annual costs divided by 12 months is deposited into the fund by the 15th of each month.	4501.044
	Bureau of Motor Vehicles Fund	Amount required	Collection and administration.		4501.044; 4501.25
		Remainder	Distributed as follows:		
	Counties and Municipalities	34 percent	Construction and maintenance of roads and streets.	Distributed to the counties and municipalities in which the vehicle is registered.	
	Counties	61 percent	Construction and maintenance of county roads.	Three distributions of 5, 47, and 9 percent. 5 percent is divided equally among the counties, 47 percent distributed to county in which the vehicle is registered, 9 percent distributed to each county in the ratio that the total mileage of county roads under the jurisdiction of the county commissioners bears to the total mileage of county roads in the State.	
	Townships	5 percent	Construction and maintenance of township roads.	Distributed to the several townships in the ratio that the total number of miles of township roads under the jurisdiction of the board of trustees in each township bears to the total number of miles of township roads in the State.	
		<b>Special Reserved License Plates:</b>		Additional \$35 fee to the regular registration fees. For license plates containing more than three letters of numerals	

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OHIO (continued)	Bureau of Motor Vehicles Fund	\$5 per plate	Collection and administration.		4503.42; 4501.25
	State Highway Safety Fund	\$30 per plate	Enforcement of motor vehicle and traffic laws		4503.42; 4501.06
		<b>Special State- Reserved License Plates:</b>		Additional \$10.00 fee to the regular registration fees.	
	Bureau of Motor Vehicles Fund	\$7.50 per plate			
	State Highway Safety Fund	\$2.50 per plate			
		<b>Operator's Licenses:</b>			
	2 Deputy Registrars	\$3.50 per license	Collection expenses.	Service fees charged by local officials. Registrars receive a \$1.50 lamination fee, and \$0.90 when vision test is required .	4506.08; 4507.24; 4507.50 (A); 4507.23 (F)
	State Highway Safety Fund	\$12.00 per license	Enforcement of motor vehicle and traffic laws.		4506.08 (C) 4507.23 (G)
	Bureau of Motor Vehicles Fund	Remainder	Collection and administration.	Used to pay the expenses of administering the law relative to the powers and duties of the registrar of motor vehicles.	4507.24; 4501.25
		<b>Special Taxes:</b>			
	5.2 Public Utilities Fund; Highway Obligation Bond Fund	Amount required	Maintaining the nonrailroad transportation activities of the public utilities commission;	Taxes imposed by 4921.18 and 4923.11 May be used, as required, for retirement and interest on debt incurred by state for highway improvements.	4923.12
	State Highway Safety Fund	Remainder	Administration.		4923.12
		<b>Vehicle Certificate of Titles:</b>			
	7 Clerk of Courts	\$2.25 per title	Collection and administration.	Net fees paid to registrar of motor vehicles for distribution. Clerk of Courts also receives \$4.25 per notation of lien and \$4.75 of \$5.00 fee per certified copy.	4505.09(A)
	Bureau of Motor Vehicles Fund	25 cents per title	Administrative expenses relative to registration and operation of motor vehicles, and to provide reimbursement to hospitals for indigents injured in motor vehicle accidents.	Receives remainder of notation of lien and certified copy fees.	4505.09(B)(1)
	Motor Vehicle Dealers Board Fund	4 cents per title	Administration.		4505.09(B)(2)
	Highway Operating Fund	21 cents per title	Construction and maintenance of State highways.		4505.09(B)(2)
	Motor Vehicle Sales Audit Fund	25 cents per title	Investigation of sales and use tax returns for motor vehicles.		4505.09(B)(2)

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<b>OHIO (continued)</b>	Automated Title Processing Fund	\$2.00 per title	Maintain automated title processing system.		4505.09(B)(3)
8	General Revenue Fund	<b>Fines and Penalties:</b>  45% of the fine		See remarks	5503.04
	Trauma and Emergency Medical Services Grants Fund	5% of the fine			
	Municipality or County	50% of the fine			
9,12,13	Department of Public Safety	<b>Other:</b>  All	Collection and administration.		4501.06; 4517.11
<b>OKLAHOMA</b>					
1,2,7	Motor License Agents	\$3.56 per registration; \$2.25 per certificate of title; \$2.00 per driver license	Collection expenses.	Additional fees for mailing: \$2.00 plates, \$1.00 decals, titles.	47-1141.1
1	General Revenue Fund	\$3.00 additional registration fee	State general purposes		47-1104
10	General Revenue Fund	\$400,000	State general purposes		47-1133
11	General Revenue Fund	\$5.00 per oversize and overweight permits	Collection expenses.		47-116
	General Revenue Fund	Remainder of oversize permit fees	State general purposes.		47-116
1,2,4,5,1,7,10,11,12		Remainder	Distributed as follows:	Distribution includes the proceeds from nonhighway taxes, including sales and boating levies. (See Table S-106)	47-116, 47-1104
	School Districts	36.2 percent	School Districts	Beginning July 1, 2001, amount increased to 35.91 percent.	47-1104B
	General Revenue Fund	44.84 percent	State general purposes.	State highway patrol is supported by an appropriation from State General Revenue Fund. Beginning July 1, 2001, amount decreased to 45.29 percent.	47-1104C
	State Transportation Fund	0.31 percent	See Table MF-106 for authorized distribution.	Beginning July 1, 2001, amount increased to 0.31 percent.	47-1104D
	Counties	7.24 percent	Construction and maintenance of county roads, and debt service on bonds issued for road purposes.	Distributed to counties: 40 percent in proportion of county road mileage and 60 percent in proportion to population. Beginning July 1, 2001, amount increased to 7.18 percent.	47-1104E
	County Road Fund	2.59 percent	Matching Federal-aid funds for construction of county roads. Township highways & Bridges	Beginning July 1, 2001, amount increased to 2.56 percent.	47-1104F

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OKLAHOMA (continued)     13	County Highway Fund	3.62 percent	For county roads.	Distribution determined by State DOT. Beginning July 1, 2001, amount increased to 3.59 percent	47-1104G
	County General Funds	0.83 percent	Support of County Government	Beginning July 1, 2001, amount increased to 0.82 percent.	47-1104H
	Cities and Incorporated Towns	3.10 percent	Construction and maintenance of streets. In an emergency, surplus funds may be used for general purposes.	Distributed in proportion of population. Beginning July 1, 2001, amount increased to 3.08 percent.	47-1104I
	Oklahoma Law Enforcement Retirement Fund	1.24 percent	Pension and retirement fund.	Fund also receives \$10.00 registration penalty. Beginning July 1, 2001, amount increased to 1.23 percent.	47-1104J
	Wildlife Conservation Fund	0.03 percent	Funds are used for fish habitat restoration and in the fish hatchery system for fish production.	75 percent paid to habitat restoration and 25 percent to fish hatchery system.	47-1104K
	Department of Public Safety	\$1.00 per inspection sticker	Distributed as follows:	Represents State share of the \$5.00 inspection fee.	47-858
	General Revenue Fund	50 cents	State general purposes.		47-858
		50 cents	Distributed as follows:		
	Patrol Vehicle Revolving Fund	\$500,000	Purchase of patrol vehicles.		47-858
	Oklahoma Law Enforcement Retirement Fund	Remainder	Oklahoma Law Enforcement Retirement Fund		47-858
OREGON  1 1    1,7,9,12.1  2	Dept. of Transportation, Driver and Motor Vehicles Suspense Account	Amount required	Collection, administration and refunds.	Certain fees on motorcycles, snowmobiles, all-terrain vehicles and operators are used for safety education and recreation trails and areas.	802.110
	Environmental Quality Information Account	Net revenues from the sale of customized plates	Prevention of vandalism and cleanup of litter.		802.110; 366.157
	State and County Parks	Registration fees for campers, motor homes, and travel trailers	Development of parks.		366.512
	Highway Fund	Remainder	See Table MF-106 for authorized distribution.		306.505
	Dept. of Transportation, Driver and Motor Vehicles Suspense Account	Amount required	Collection, administration and refunds.		802.110
	Motor Vehicle Accident Fund	\$4.00 per operator's license per year	Defray hospitalization costs of indigents involved in motor vehicle accidents.		802.110

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OREGON (continued)	Student Driver Training Fund	\$2.00 per operator's license per year	High school student driver training program administered by the Department of Education.	Balance in fund at end of fiscal year reverts to the Highway Fund.	802.110
	Motorcycle Safety subaccount, Transportation Safety Account	\$7.00 per motorcycle license	Motorcycle safety promotion and public education.		802.110
	Safety Education Fund	25 cents per license	Traffic safety education programs for each age group from kindergarten through college.		802.110
	Highway Fund	Remainder	See Table MF-106 for authorized distribution.		802.110
	Motor Carrier Account, Public Utilities Commission	Amount required	Collection and administration.	Balance of \$800,000 kept in account.	767.860
	Highway Fund	Remainder	See Table MF-106 for authorized distribution.		767.635
8	Highway Fund	See Remarks	See Table MF-106 for authorized distribution.	Fund receives 1/2 of receipts when prosecution initiated by Motor Vehicle Division Weighmaster.	
PENNSYLVANIA					
1	Highway Bridge Improvement Account (Motor License Fund)	Amount required	Bridge repairs.	Portion of fee for vehicles over 26,001 pounds plus surtax of 6 cents per gallon on fuel consumed in State. A \$5.00 fee is levied on the initial registration of motor vehicles to be paid into the Catastrophic Loss Fund for motor vehicle injuries where costs exceed \$100,000.	75-1916
2	Motorcycle Safety Education Account	\$2.00 of motorcycle operator's permit	For administration and motorcycle safety education.	Also receives \$2.00 of renewals, learner's and replacement permits.	75-7905
1,2,7,10,13	Motor License Fund	Remainder	See Table MF-106 for authorized distribution.		75-1904
RHODE ISLAND					
1,2,5,2,7,9,10,11,13	Department of Education	\$3.00 per motorcycle registration	Driver education.		31-6-1
	State General Fund	Remainder	State general purposes.	Some appropriations for highway purposes are made from the General Fund.	31-6-13; 31-38-12
SOUTH CAROLINA					
2.1 1,7,8,9,10,13	State Highway Fund State Highway Fund	All All	See Table MF-106 for authorized distribution. See Table MF-106 for authorized distribution.	Unless otherwise specified to law Includes additional \$15.00 fee for special personalized motor-vehicle license plates.	12-28-310 56-1-710; 56-3-910
5.1	Department of Transportation	Amount required	Collection and administration.		12-31-250
		Remainder	Distributed as follows:		
	State Highway Fund	30 percent	See Table MF-106 for authorized distribution.		12-31-250
	State General Fund	Remainder	State general purposes.		12-31-250

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<b>SOUTH CAROLINA</b> (continued)					
12.1	State Highway Fund	80 percent	See Table MF-106 for authorized distribution.		12-31-220
	State General Fund	20 percent	State general purposes.		12-31-220
<b>SOUTH DAKOTA</b>					
1	Special Revenue Fund	Additional \$3.00 fee per motorcycle registration	Motorcycle safety education and courses.	Revenue not appropriated remains in fund for use in the next fiscal year solely for purposes of motorcycle safety education.	32-5-10.2
	Motor Vehicle Fund	\$2.00 per snowmobile registration	Administration.		32-5-9.2
	Snowmobile Trails Fund	\$18.00 per snowmobile registration	Construction and improvement of snowmobile trails.	Also receives proceeds of 3 percent initial registration tax on snowmobiles.	32-5-9.1
	Waste and Environmental Fund	25 cents per tire, \$1.00 maximum per vehicle	Solid waste source reducing, recycling and waste management.		34A-6
		Remainder	Distributed as follows:		
	Motor Vehicle Fund	2 percent	Administration.		32-11-4.1
	License Plate Special Revenue Fund	2.5 percent	Manufacture and distribution of license plates.	Includes additional fees for special motor-vehicle license plates. All excess moneys to be transferred to the Local Government Highway and Bridge Fund.	32-11-4.1; 32-11-33
	Local Government Highway and Bridge Fund	54 percent	Constructing and maintaining highways, streets and bridges.	Apportioned to counties, municipalities and townships based on factors established by State law (Section 32-11-35).	32-11-4.1
	County Road and Bridge Fund	22.5 percent	Grading, constructing, planning, dragging, and maintaining county roads and bridges.		32-11-4.1; 32-11-2
	County Special Highway Fund	14 percent	Construction, reconstruction and maintenance of county and/or township roads and bridges.	Retained by county. If the county in which funds are collected has completed construction of county highway systems, the amount in the special highway fund shall be used for township roads.	32-11-4.1
	Municipalities	5 percent	Construction and maintenance of streets and alleys.	Distributed on basis of street mileage. In any county having no municipalities, the amount is placed in the County Road and Bridge Fund of the county.	32-11-4.1
5.1,12.1	Motor Vehicle Fund	.5 percent	Administration.	Includes proportional registration fees on commercial vehicles.	32-10-35
	License Plate Special Revenue Fund	1 percent	Manufacture and distribution of license plates.		32-10-35
	State Highway Fund	57 percent	See Table MF-106 for authorized distribution.		32-10-35
	Counties	41.5 percent	Distributed as follows:		32-10-35
	County Road and Bridge Fund	54 percent	Grading, constructing, planning, dragging, and maintaining county roads and bridges.		32-11-4.1; 32-11-2



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<b>SOUTH DAKOTA</b> (continued)	County Special Highway Fund	34 percent	Construction, reconstruction and maintenance of county and/or township roads and bridges.	Retained by county. If the county in which funds are collected has completed construction of county highway systems, the amount in the special highway fund shall be used for township roads.	32-10-35
	Municipalities	12 percent	Construction and maintenance of streets and alleys.	Distributed on basis of street mileage. In any county having no municipalities, the amount is placed in the County Road and Bridge Fund of the county.	32-10-35
2,7,8,9,10, 13	Motor Vehicle Fund	All	Collection and administration.	(See State code §32-3-30.2; §32-6B-13; §32-11-29; §32-11-32; §32-12-16) Includes penalties on late application for new certificates of title after transfer.	See remarks
11	State General Fund	All	Collection and administration expenses are paid from a State Highway Fund transfer as approved by the State Legislature.	\$14,055,420 of highway patrol's cost in FY 2000.	
<b>TENNESSEE</b>					
1,9,10	County Court Clerks	\$2.50 per registration	Collection expenses.	Service fees charged by local officials. In counties with a population over 825,000 service fee is \$1.50 per registration.	55-6-104
	Motorcycle Rider Safety Fund	\$2.00 per motorcycle registration	Administration and expenses of the Motorcycle Rider Education Program.		55-51-104
	Police Pay Supplement Fund	\$1.00 per registration			55-4-111
	Motor Vehicle Account	2.5 percent additional fee on freight motor carriers	Motor vehicle safety enforcement activities of the Department of Safety.	Referred to as a safety inspection fee.	55-4-113(b); 65-15-116
	Counties and Cities	95 percent of mobile home registrations	Local schools and general funds.		55-6-107(a)
		Remainder	Distributed as follows:		
	State General Fund	2 percent	Collection and administration.		55-6-107
	Highway Fund	98 percent	Construction, maintenance and administration of State highways. (See Table MF-106)		55-6-107
2	Police Pay Supplement Fund	\$1.00 per 2-year and 4-year operator's and chauffeur's licenses	Highway patrol pay.		55-50-324
	Motorcycle Rider Safety Fund	\$1.00 fee per motorcycle operator's license	Motorcycle rider safety education.		55-50-324

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TENNESSEE (continued)	Department of Safety	\$2.00 per operator's and chauffeur's license fee	Interstate and Defense Highway Emergency Service Program.	Any surplus used to fund highway patrol longevity pay plan and purchase of highway patrol vehicles.	55-50-324
	State General Fund	Remainder	State general purposes.	Department of Safety is supported by an appropriation from the State General Fund. Also, up to \$1,000,000 per year is transferred from prior year revenues, and is earmarked for personal services and employee benefits in the Department of Safety Budget.	55-50-324
	5,11 Highway Fund	Annual permits for oversize, overweight and movement of natural resource products	Highway maintenance.		55-4-126
	7 County Court Clerks	\$3.00 per title	Collection expenses.	Service fees charged by local officials. 50 cents per title to the Tennessee Consolidated Retirement System.	55-6-104
	Division of Motor Vehicles	50 cents per title	Improving the processing and review of titles to reduce odometer fraud.	Subject to annual appropriation.	55-2-112
		Additional \$5.00 fee per title	Distributed as follows:		
	Division of Motor Vehicles	\$1.50 per title	Debt service on State park bonds.	Any excess funds shall be earmarked for the purpose of capital projects in State parks.	55-6-101
	Department of Environment and Conservation	Remainder	Capital renovation and improvement programs for camp sites, marinas and cabins at State parks.		55-6-101
	State General Fund	Remainder	Collection and administration.		55-6-103
	8	3 cents and 5 cents per pound overload taxes	Distributed as follows:		
	Highway Fund	80 percent	See Table MF-106 for authorized distribution.		55-6-107
	General Fund	20 percent	Collection and administrative expenses.		55-6-107
	General Fund	Oversize and overweight fines and penalties	State general purposes.		55-7-206
	12.1 Department of Transportation, Department of Public Safety	All	Administration and enforcement of special permits and zone license provisions.		55-4-115
	13 Motor Vehicle Account	All	Distributed as follows:		65-15-201
	Highway patrol	10 percent maximum	Compensation for expenses incurred in enforcement of motor-carrier regulations.		4-7-112

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<b>TENNESSEE</b> (continued)	Public Service Commission	Remainder	Expenses incurred in inspection, control and supervision of motor carriers.		65-15-116(e)
<b>TEXAS</b>					
1	County Assessor - Collector	\$1.90 per registration	Collection and administration.	Retained by county of collection. Added \$1.00 mail fee is retained by county of collection for handling and postage.	502.109 502.101
	All-Terrain Vehicle Safety Fund	Additional \$6.00 fee per registration	Expenses of all-terrain vehicle operator education and certification program.	Registration required only when used or to be used on public property.	502.169
	County Road and Bridge Fund	Up to \$360,000 (see remarks)	Local road construction and maintenance.	100 percent of net collections for first \$60,000 plus \$350 for each mile of county road, not to exceed 500 miles, maintained by the county according to the latest data available from the TDOT; 50 percent of collections made until the additional amount equals the sum of \$125,000 for each calendar year.	502.102
	County Road and Bridge Fund	See remarks	Local road construction and maintenance.	An amount equal to 5 percent of the motor-vehicle sales tax and penalties collected in the preceding year.	
	State Highway Fund	Remainder	See Table MF-106 for authorized distribution.	Also receives additional \$15 fee for tow truck license plates.	502.281
2,12.1	General Revenue Fund	All	State general purposes.	Department of Public Safety receives an appropriation from the General Revenue Fund.	502.281
5	State Motor-Carrier Fund and State Motor Transportation Fund	Amount required	Collection and administration.		Chapter 1452 Bill 1
	State Highway Fund	10 percent of transfers	See Table MF-106 for authorized distribution.		Chapter 1452 Bill 1
	Railroad Commission Operating Fund	Remainder	Support of the Railroad Commission.		Chapter 1452 Bill 1
7	County Assessor-Collector	\$5.00 per certificate	Paid to Officer's Salary Fund.		501.138
	General Revenue Fund	\$5.00 per certificate	State general purposes.		501.138
	State Highway Fund	\$3.00 per certificate	See Table MF-106 for authorized distribution.		501.138
9,11	State Highway Fund	All	See Table MF-106 for authorized distribution.	(See State code §116-6686; §116-6701a(3) )	See remarks
13	Motor Vehicle Inspection Fund	\$5.50 per vehicle safety inspection	Administrative expenses and supplemental retirement benefits.		548.501 548.502
<b>UTAH</b>					
1	Off-Highway Vehicle Account (General Fund)	Off-highway vehicle registration fees	Funds used for construction, improvement, operation maintenance, mitigation, match, and education of off-highway vehicle facilities.		41-22-19
	Centennial Highway Trust Fund	\$10.00 per motorcycle, motor vehicle, vintage vehicle, or commercial trailer registration fee; or	Costs of construction, major reconstruction, or major renovation to State and Federal highways.		41-1a-1201(6)(i ) 41-1a-1206(1) (a-b)(2)(5)

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CLASSIFICATION OF FEE 2/ (1)	NAME OF FUND OR AGENCY (2)	AMOUNT OR PROPORTION (3)	OBJECTS OF EXPENDITURE (4)	REMARKS (5)	STATE CODE SECTION (6)
UTAH (continued)		\$10.00 per commercial sub trailer alternative to registration fee			
		\$1.00 per trailer, semitrailer, commercial trailer or sub trailer, or truck registration fee	See above.		41-1a-1201(6)(ii) 41-1a-1206(1)( c) '(i,ii)(d)(ii)
		\$2.00 per motor vehicle (over 14,000 pounds) registration fee	See above.		41-1a-1201(6)(iii) 41-1a-1206(1)(e)( ii
		\$3.00 per farm truck (over 12,000 pounds but not exceeding 14,000 pounds) registration fee	See above.		41-1a-1201(6)(iv) 41-1a-1206(1)(d)( i
		\$4.50 per motor vehicle (over 12,000 pounds but not exceeding 14,000 pounds) registration fee	See above.		41-1a-1201(6)(v) 41-1a-1206(1)(e)( i
	Motorcycle Rider Education Program, Transportation Fund	\$5.00 per motorcycle registration	Motorcycle rider training.		53-3-905(1)
	Automobile Driver's Education Tax Account (Uniform School Fund)	\$2.50 of registration fee	Driver's education in high schools.		41-1a-1204; 41-1a-1205
	Uninsured Motorist Account	\$1.00 of registration fee	Establish a data file to identify uninsured motorists.	Commercial vehicles are exempt from this fee, but are included in the uninsured motorist data file.	41-1a-1218 (1)(a)
	Transportation Fund	Remainder	See Table MF-106 for authorized distribution.		41-1a-1201(2)
	Motorcycle Rider Education Program, Transportation Fund	\$2.50 per motorcycle license	Motorcycle rider training.		53-3-905 (1)
	Department of Public Safety Restricted Account, Transportation Fund	Remainder	Costs incurred by the Driver's License Division in carrying out the Uniform Driver License Act.		53-3-106;
	Transportation Fund	All	See Table MF-106 for authorized distribution.		41-1a-1201(2),(3)(b
	Class B&C Roads Fund	Truck overweight fines	See Table MF-106 for authorized distribution.		72-7-404
	State General Fund	All	State general purposes.		41-3-602
	State Highway Patrol	All fees charged to license inspection stations	Administrative expenses of motor vehicle safety inspection program and Utah Highway patrol's safety inspection section.	Coverage includes Utah-based interstate commercial motor carriers.	53-8-204

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<b>VERMONT</b> 1,2,6,7,9,10,11	Transportation Fund, State Treasury	All	See Table MF-106 for authorized distribution.		19-11; 32-8912
<b>VIRGINIA</b>					
1	Department of State Police	\$1.50 per registration	Administrative costs of the official motor vehicle safety inspection program.		46.2-1168
	Special Fund for Emergency Medical Services	\$4.00 per registration	Emergency medical services.	2.5 percent to Virginia Association of Volunteer Rescue Squads. 13.5 percent to State Department of Health for training, recruitment and retention. 31.75 percent to Rescue Squad Assistance Fund. 27.25 percent to State Department of Health for emergency medical services. 25 percent to local governments for training, equipment and supplies.	46.2-694
	Emissions Inspection Program	\$2.00 per registration for vehicles registered in certain localities.	Administrative costs of the official motor vehicle safety inspection program.		
	Motorcycle Rider Safety Training Program Fund	\$3.00 per motorcycle registration	Collection costs. Contracts with regional cycle rider safety training cycle centers.		46.2-1191
		Remainder			
	Motor Vehicle Special Fund	20 percent	Collection expenses and administrative costs.	Unused balances may be transferred to the Transportation Trust Fund at the discretion of the Secretary of Transportation.	46.2-686
	Transportation Trust Fund	See Remarks	See Table MF-106 for authorized distribution.	Revenues from registration fee increases authorized by Acts of Assembly, 1986 Special Session, are credited to this fund.	33.1-23.03:1
	Highway Maintenance and Operating Fund	Remainder	See Table MF-106 for authorized distribution.		46.2-206
2,7,9,10,12.1	Driver Education Fund	\$1.50 per operator's license	Driver education.		46.2-332
	Motor Vehicle Dealer Board Fund	Amount required	Franchise and independent dealers and salesperson licenses.	Administrative costs of dealer regulation and licensing	46.2-1503.3
	Motor Vehicle Special Fund	Remainder	Collection expenses and administrative costs.	Unused balances may be transferred to the Transportation Trust Fund at the discretion of the Secretary of Transportation.	46.2-333; 46.2-627; 46.2-685; 46.2-1520
4.1,6,8,11	Transportation Trust Fund	See Remarks	See Table MF-106 for authorized distribution.	Revenues from motor vehicle sales tax, rental tax and road tax increases authorized by Acts of Assembly, 1986 Special Session, are credited to this fund.	33.1-23.03:1
	Highway Maintenance and Operating Fund	Remainder	See Table MF-106 for authorized distribution.		46.2-206
13	Department of Environmental Quality	\$11.40 or \$17.00 per inspection depending upon where the vehicle is registered.	Costs of program including: administration, maintenance of air quality and correction and prevention of nonattainment status.		

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WASHINGTON  1		Combined vehicle licensing fees			
	Highway Safety Fund	\$2.00 per registration \$1.00 additional fee		If collected by county auditor or agent, \$2.00 is credited to current county expense fund. Additional fee credited in same manner.	46.68.035; 46.16.71
		Remainder	Distributed as follows:		46.68.035
	State Patrol	22.36 percent	Highway policing and enforcement of vehicle size and weight restrictions.		46.68.035
	Puget Sound Ferry Operations Account	1.375 percent	To partially finance ferry system maintenance and operations.		46.68.035
	Transportation 2003 Account (Nickel Account)	5.237 percent	Used for transportation projects or improvements.		
	Transportation Partnership Account	11.533 percent	Used for transportation projects or improvements.		
	Motor Vehicle Fund	Remainder	See Table MF-106 for authorized distribution.		46.68.035
		All other additional registration fees			
	RV Account	\$3.00 per recreational vehicle registration	Construction and maintenance of recreational vehicle sanitary disposal systems at rest areas on Federal-aid highways.		46.16.063
	Issuing Agency	\$3.00 per registration	Collection and administrative costs.	Service fees for collecting officials. See note on Table MF-106 regarding distribution of Motor Vehicle Fund.	46.01.140(4); 46.68.220
	Island Counties	See remarks	Road and street purposes.	All of the fees from San Juan and 50 percent of the fees from Island County returned to respective county, and in turn credited to each city, town and road district in the county on the basis of assessed valuation.	46.68.080
		Basic \$30.00 registration fee			
	State Patrol	\$20.35 per renewal; \$20.35 per original	Highway policing and enforcement of vehicle size and weight restrictions.	Subject to legislative appropriation. State Patrol receives all but \$3.40 of the standard motor vehicle registration renewal fee.	46.68.030
	Puget Sound Ferry Operations Account	\$0.93 per renewal; \$2.02 per original	To partially finance ferry system maintenance and operating deficit.		46.68.030
	Motor Vehicle Fund	\$7.63 per renewal; \$8.72 per original	See Table MF-106 for authorized distribution.	Additional fee of 10 cents per automobile to defray costs of highway studies.	46.68.030

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<b>Washington</b> (Continued) 2	Motorcycle Safety Education Account	\$10.00 per original motorcycle endorsement; \$25.00 per renewal	Motorcycle safety education.	Also receives \$2.50 instruction permit fees.	46.20.505; 46.20.51
3,5.1,11,13 3,5.1,11,13	Highway Safety Fund	\$20.00 per original or renewal commercial driver's license; \$25.00 per original or renewal operator driver's license	Collecting and administering driver license laws, driver improvement, financial responsibility, cost of furnishing abstracts of driving records and maintaining records.	This fund also receives fees for heavy vehicle examinations and endorsements; occupational operator's licensing; instruction permits; fines, abstracts of driving records, forfeitures and special assessments from motor-vehicle violations.	46.20.49; 46.20.161
5.1,7,9,10,12.1,13	Public Service Revolving Fund	All	Collection and administration of Utilities and Transportation Commission.	Funds are from fees and permits sold by Utilities and Transportation Commission.	81.24.010
6	Motor Vehicle Fund	All	See Table MF-106 for authorized distribution.	Includes fees and permits sold by the State Department of Transportation.	46.16.160(9); 46.68.020
8	Multimodal Transportation Fund	All	For transportation projects.	In-lieu motor-vehicle excise tax of 5.9 percent of the contract price on rental vehicles.	82.08.020(2)
13	Public Safety and Education Account	25 percent of interest earned from fines and penalties.	Crime victims' programs, driver improvement programs, driver training in public schools.		43.08.250
	Freight Mobility Multimodal Account and Multimodal Transportation Account	Vehicle Weight License Fee - Motor homes Only \$75.00 per renewal; \$75.00 per original;	Used for transportation purposes, or for facilities and activities that reduce the number of vehicles or load weights on the state roads and highways.	Funds are used to mitigate the impact of vehicle loads on the state roads and highways and is separate and distinct from other vehicle license fees.	46.68.310; 46.68.31 46.17.020
	Freight Mobility Multimodal Account and Multimodal Transportation Account	Vehicle Weight License Fee - Other than Motor homes Varies --- see remarks	Used for transportation purposes, or for facilities and activities that reduce the number of vehicles or load weights on the state roads and highways.	These fees are based on scale weight of non-combined license vehicles other than motor homes. Funds are used to mitigate the impact of vehicle loads on the state roads and highways and is separate and distinct from other vehicle license fees.	46.68.310; 46.68.31 46.16.0621
<b>WEST VIRGINIA</b>					
1,9,10	Motor Vehicle Department	Amount required	Collection and administration.		17A-2-22
	Motorcycle Safety Fund	\$2.00 per motorcycle registration	Motorcycle safety programs.		17A-10-3b
	Motorcycle License Examination Fund	\$2.00 per motorcycle registration	Administering exams, including driving test.		17A-10-3b
	Highway Litter Control Fund	\$1.00 per registration	Highway litter control programs.		17A-10-15
	State Road Fund	Remainder	See Table MF-106 for authorized distribution.		17-3-1, 17A-2-22

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<b>WEST VIRGINIA</b> (continued)					
2	Motorcycle License Examination Fund	Motorcycle learner's permit fees	Administering exams, including driving test.		17B-2-5
	General Fund	\$3.00 of learner's permit fees	To be appropriated to Department of Public Safety for road law enforcement.		17B-2-5
	Motorcycle Safety Fund	Motorcycle driver licensing fees	To defray the costs of implementing and administering a motorcycle safety education program.		17B-2-8
	Combined Voter Registration and Driver's Licensing Fund	50 cents per driver's license	Costs of establishing and administering program to allow voter registration at DMV offices.		17B-2-8
	State Road Fund	Remainder	See Table MF-106 for authorized distribution.		17A-2-21
4.1	State Tax Department	Amount required	Payments due and owing to another IFTA jurisdiction		11-14A-11 11-14B-11
	State Road Fund	Remainder	See Table MF-106 for authorized distribution.		11-14A-13
5.1	Public Service Commission	All	Administration and enforcement.		24-6-6; 24-6A-4,5; 24-6B-1
6,7	State Road Fund	All	Matching Federal funds allocated for West Virginia.		17A-3-4
8	Department of Education	All, less court costs	Support of free schools.		Constitution Art. 12; Section 5
13	Department of Public Safety	Amount required	Support of Motor Vehicle Inspection Division's and State police barracks' needs.		17C-16-5
	State Road Fund	Remainder	See Table MF-106 for authorized distribution.		17C-16-5
<b>WISCONSIN</b>					
1	Revenue Bond Account	Amount required	Debt service on revenue bonds.	Amount retained by trustee for debt service in FY 2007: \$152,682,800.	84.59
1,2,7,9,10,11,12,13	Transportation Fund	Remainder	See Table MF-106 for authorized distribution.		84.59
<b>WYOMING</b>					
1	Motorcycle Safety Program Account	\$7.00 per motorcycle registration	Administration and implementation of motorcycle safety program including motorcycle rider training courses.		31-5-1506(c)(i)
	County General Fund	50 percent of duplicate registrations, plates, stickers	In counties where fees were collected.		31-3-103(e)
2	Motorcycle Safety Program Account	\$3.00 per motorcycle license endorsement	Administration and implementation of motorcycle safety program including motorcycle rider training courses.		31-3-103(h) 31-5-1506(c)(ii)



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<b>WYOMING (continued)</b>					
6	Counties	50 percent of 4 percent surcharge on rental vehicles	Construction and maintenance of county roads.	Allocated on ratio of each county's total miles of primary, secondary and Interstate highways to total miles of primary, secondary and Interstate miles in the State.	31-3-103(g)(ii)
7	County General Fund	\$6.00 per title	Collection and administration.		31-2-506
	County Abandoned Vehicle Account	\$1.00 per title			31-3-103(f)
1,2,4,5,2,7,8, 9,11,12.1,13	State Highway Fund	Remainder	See Table MF-106 for authorized distribution.	(See State code §31-3-103(c); §31-7-104; §31-18-406(c); §31-18-804(k))	See remarks
<p>1/ Fees or taxes that do not produce revenue appreciable in excess of the cost of collection and administration have been omitted.</p> <p>2/ Motor-vehicle and motor-carrier revenue have been grouped, insofar as possible, in accordance with the following classification:</p> <ol style="list-style-type: none"> <li>1. Registration fees. Includes "plate fees," "tag fees," etc.</li> <li>2. Operator's, chauffeur's and motor-carrier driver's license fees. For states that distribute these fees separately, operator's licenses are shown as 2.1, chauffeur's licenses as 2.2 and motor-carrier driver licenses as 2.3.</li> <li>3. Gross receipts taxes. Special taxes on motor carriers, excluding gross receipts taxes that are levied in connection with general State sales taxes or that are imposed on all transportation companies or public utilities.</li> <li>4. Weight-distance ( mileage, ton-mile, and passenger-mile) taxes.</li> <li>5. Special license fees, franchise taxes and special weight fees. Where imposed on weight or capacity basis, these taxes are designated as 5.1; where on a flat rate basis, they are designated as 5.2.</li> <li>6. Special taxes. Vehicle license fee ( in lieu tax) in California; use tax in Illinois and Kentucky; titling tax in Delaware, District of Columbia, Maryland, North Dakota, Vermont, Virginia and West Virginia; sales tax in Montana; excise tax (in lieu tax) in Washington; privilege tax (ad valorem property tax) in Nevada; excise tax in New Mexico.</li> <li>7. Certificate of title fees.</li> <li>8. Fines and penalties. (Represents only that portion received and retained by the State. Excludes traffic fines.)</li> <li>9. Dealers' licenses.</li> <li>10. Transfer and reregistration fees.</li> <li>11. Certificate or permit fees.</li> <li>12. Caravan or in-transit fees. Special trip permits are designated as 12.1.</li> <li>13. Miscellaneous fees. Supervision and inspection fees, etc.</li> </ol>					

**PROVISIONS GOVERNING THE ALLOCATION FOR HIGHWAY PURPOSES OF CERTAIN STATE TAXES, FEES, AND APPROPRIATIONS  
(OTHER THAN HIGHWAY-USER REVENUE)**

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TABLE S-106  
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STATE AND SOURCE OF FUND	NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
<b>ALABAMA</b>					
Lubricating Oil Excise Tax (4 cents per gallon)	State Public Road and Bridge Fund	Net revenue	See Table MF-106 for authorized distribution.		40-17-223
Lubricating Oil Inspection Fee (15 cents per gallon)	State Public Road and Bridge Fund / Agriculture Fund	Net revenue	See Table MF-106 for authorized distribution.		8-17-91
<b>ARIZONA</b>					
Sales Tax	Highway-User Revenue Fund	Allocation	See Table MF-106 for authorized distribution.	If annual increase in sales tax revenue exceeds 7 percent, a portion of the State general fund share (by formula) is transferred to this fund.	42-1342
Motor-Vehicle License Tax	Highway-User Revenue Fund	31.5 percent	See Table MF-106 for authorized distribution.	Motor-Vehicle License Tax equal to \$4 per \$100 assessed value (minimum fee \$10 per year).	28-1591
<b>ARKANSAS</b>					
Severance Tax on Natural Resources	County Highway Fund	12.5 percent of 97 percent	Construction, maintenance and administration of county roads.	Represents 12.125 percent of gross receipts collected by the Commissioner of Revenue and returned to county of origin. Distribution excludes receipts from timber and timber products.	26-58-124
Additional 3 cents per ton Severance Tax on Stone and Crushed Stone	County Highway Fund	87.5 percent of 97 percent	Construction, reconstruction, maintenance and repair of county roads and bridges.	Represents distributions of 12.5 percent and 75 percent of 97 percent of gross receipts collected by the Commissioner of Revenue. The 12.5 percent portion is returned to county of origin, and the 75 percent portion is distributed to the County-Aid Highway Fund to be allocated by formula. (See Table MF-106).	26-58-113
Proceeds from Sale of Pine grown on State Highway right-of-way	State Highway and Transportation Department Fund	50 percent	See Table MF-106 for authorized distribution.		19-6-405
<b>CALIFORNIA</b>					
4.75 percent Sales and Use Tax on Motor-Vehicle Fuels	Public Transportation Account State Transportation Fund	Net revenue	State and local transportation planning and transit support.		Rev & Tax 7102
<b>COLORADO</b>					
Specific Ownership Tax on Motor Vehicles:					
Class A - For Hire Vehicles	County and City General Fund	All	Construction, maintenance and administration of the county highway system.	Collected by Department of Revenue and apportioned to counties and cities in proportion to the State highway system mileage of each.	42-3-107
Specific Ownership Tax on Classified Personal Property	Special Purpose Account, Highway- Users Tax Fund	50 cents on each item of classified personal property. Remainder retained by the county in which vehicle registered.	Operation of a statewide distributive data processing system for processing motor-vehicle registration and title documents.	Collected by County Clerk and Recorder acting as an agent for the Department of Revenue.	42-3-107

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<b>COLORADO</b> (continued)					
Gross Proceeds Tax on Gaming	State Highway Fund	Appropriation	Intended for proposed or anticipated transportation needs attributed to limited gaming, and to reimburse CDOT for emergency repairs and road modifications attributed to limited gaming activities.	Appropriations may be made from the initial 50 percent distribution to the State General Fund and from 50 percent of the unexpended balance in the Limited Gaming Fund.	12-47.1-701(1)
<b>FLORIDA</b>					
Aviation Fuel Tax:	Department of Revenue	Amount required	Refunds	Refunds are not to exceed 0.6 percent of wages to an air carrier's instate employees.	206.9855
6.9 cents per gallon Excise Tax on All Aviation Fuel	General Revenue Fund	7.3 percent	Service charge for general State government expense and review of agency programs and budgets.		215.20
	State Transportation Trust Fund	See remarks	See Table MF-106 for authorized distribution.	Net revenues are deposited in the State Transportation Fund. Aviation fuel tax revenues are used to support an aviation and airport work program which is administered by the Department of Transportation. The program includes airport access transportation projects that improve direct airport access and are on airport property.	206.9845; 332.007
Rental Car Surcharge: (\$2.00 per day for first 30 days)	State Transportation Trust Fund	See remarks	See Table MF-106 for authorized distribution.	After the assessment of the 7 percent service charge for general government and administrative costs are paid, 80 percent of revenues are distributed to the State Transportation Fund. Other distributions include: 15.75 percent to the Tourism Promotional Trust Fund, and 4.25 percent to the International Trade and Promotion Trust Fund.	212.0606; 215.20
<b>GEORGIA</b>					
3 percent Sales Tax on Motor Fuel used on Highways	State General Fund	All	See Table MF-106 for authorized distribution.	This is the "Second Motor-Fuel Tax". Motor-Fuel is also subject to 1 percent of the regular 4 percent State sales tax. Proceeds from that 1 percent are used for State general purposes. Nonhighway fuel is subject to the regular State sales tax.	91A-5015; Constitution 2-1406(b)(1)
<b>HAWAII</b>					
\$2.00 Annual Insurance Underwriters Fee	Driver Education Fund	All	Driver education.	University of Hawaii Community College administers driver education program for motorcycle and motor scooter operators.	431:10G-107
Rental Motor Vehicle Surcharge Tax (\$2.00 per day)	State Highway Fund	All	See Table MF-106 for authorized distribution.		251-5
Tour Vehicle Surcharge Tax (see remarks)	State Highway Fund	All	See Table MF-106 for authorized distribution.	\$65.00 per month for each tour vehicle over 25 seats. \$15.00 per month for each tour vehicle with 8 to 25 seats.	251-5
<b>ILLINOIS</b>	-	-	-	As of April 1, 2000, that portion of general sales tax revenue which had been transferred to the Motor Fuel Tax Fund was discontinued	35 ILCS 120/3
<b>IOWA</b>					
Petroleum Diminution Fees	Road-Use Tax Fund	All	Construction, maintenance, and supervision of public roadways.	Total volume of fuel deposited in an underground tank multiplied by a diminution rate of .1%, multiplied by a cost factor determined by the Iowa	424.3(5)

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<b>IOWA</b> (continued)				Comprehensive Underground Storage Tank Board to yield the greater of either an amount calculated to yield \$17,000,000 per year, or \$10 (affectively 1 cent per gallon). Reviewed at least annually.	
5 percent Sales Tax on Auto Rentals	Road-Use Tax Fund	All	Construction, maintenance, and supervision of public roadways.		422C.5
Charges on the Use of Highway Right-of-Way	Living Roadway Trust Fund	All	Development and implementation of integrated roadside vegetation plans.	Program is administered by State Department of Transportation. Revenue to be expended: 56 percent on State Dept. of Transportation projects,	314.20, 314.21
5 percent Use Tax on New and Used Motor Vehicles	County General Funds	\$1.00 from each tax payment collected	General purposes.		423.14(2)a
	Department of Inspections and Appeals	Appropriation	Salaries, support, maintenance, and miscellaneous purposes.	\$1,543,342 appropriated for FY2008.	217(14) 2007 Acts of the G.A.
	<b>Remainder Distributed as follows:</b>				423.26
		<b>80% of revenue:</b>			423.43(1)
	Comprehensive Underground Storage Tank Fund	25%, up to \$4,250,000 quarterly	To fund corrective action for petroleum releases into the environment.		
	State General Fund	Amount required, not to exceed \$2,000,000 per yr.	For payment of obligations or leases guaranteed by the Iowa Rail Finance Authority.	To be appropriated to the Iowa Rail Finance Authority	3271.26
	Road Use Tax Fund	Remainder			423.43(2)
		<b>20% of revenue</b>			
	Primary Road Fund	one-half	For use on the commercial and industrial highway network.		
	Road Use Tax Fund	one-half	Construction, maintenance, and supervision of public roadways.		
<b>KANSAS</b>					
5.3 percent Sales Tax	State Highway Fund	13/106 of revenue collected	See Table MF-106 for authorized distribution.	Equivalent to a <b>0.65 percent tax (13/106 of 5.3 percent)</b> . Remaining 4.65 percent deposited in State General Fund.	79-3620; 79-3710
Property Tax Fund	Special City and County Highway Fund	\$12 to \$14 million per fiscal year	See Table MF-106 for authorized distribution.	Amounts are collected in the General Fund. Two transfers are made per year to the Special City and County Highway Fund.	79-3425i; 79-6a04; 79-6a10
<b>KENTUCKY</b>					
Coal Severance Tax and Natural Resources Severance and Processing Taxes	Local Government Economic Assistance Fund	12 percent of coal severance taxes; 50 percent of severance taxes on minerals other than coal.	30 percent must be expended on coal haul road system; 70 percent may be expended for mass transit systems, roads and streets, public safety, environmental protection, health, recreation, libraries, social services, industrial and economic development, vocation education, workforce training, or secondary	Collected by the Revenue Cabinet. Distribution and grant programs administered by Finance Cabinet. 10 percent of the funds distributed to the counties (see below) from the coal and mineral severance taxes will be allotted to incorporated cities in those counties on the basis of population.	42-450; 42-4585

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STATE AND SOURCE OF FUND	NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
<b>KENTUCKY</b> (continued)			wood industry development. Distributed as follows:		
	Each coal-producing county	90 percent of Coal Severance Tax proceeds	See above	2/3 distributed to counties on basis of severance tax collections, 1/3 distributed equally based on per capita income, ton miles of resource roads and population.	42.470
	Non-coal producing county	10 percent of Coal Severance Tax proceeds	See above	Distribution on basis of 30 percent geographic area, 40 percent ton-miles and 30 percent per capita income.	42.470
	Mineral-producing counties	All proceeds except those derived from coal	See above	Distribution based on tax collected on minerals severed in each county.	42.470
Coal Severance Tax	State Road Fund	See remarks	Payment of lease rentals to Kentucky Turnpike Authority for resource recovery roads debt service.	Allocation of coal severance taxes to the Road Fund will occur only in the event that Road Fund resources are insufficient to meet lease rental payments.	143.090
<b>LOUISIANA</b>					
Mineral Leases on State-Owned Land	Parish Royalty Road Fund	10 percent of royalties	Construction of roads; operation and maintenance of automobile ferries.	Collected by Department of Natural Resources. Credited to parish where production occurred and subject to expenditure by the State Department of Transportation and Development.	30:136
<b>MARYLAND</b>					
7 percent Corporate Income Tax	Gasoline and Motor-Vehicle Revenue Account	10.714286 percent of net revenues	See Table MF-106 for authorized distribution.	Department of Transportation's share is pledged to Consolidated Transportation Bonds.	TG 10-105 TG 2-614
	General Fund	\$30,928,000	General purposes.		TG 2-615
		Remainder	Distribution as follows:		TG 2-616
<b>MICHIGAN</b>					
6 percent Sales Tax on Motor Fuel, Motor Vehicles, and Auto Parts	Comprehensive Transportation Fund	See remarks	See Table MF-106 for authorized distribution.	Receives not less than 6.975 percent (27.9 percent of 25 percent) of revenues.	205.75
<b>MISSISSIPPI</b>					
Other Oil Tax, 5.75 cents per gallon on all Other Oil, except oil used in aviation	State Highway Fund and County Road Fund	All	See Table MF-106 for authorized distribution.	Collected by State Tax Commission.	27-5-101; 27-57-315
Sales Tax (see remarks)	Incorporated cities, towns, and villages	18.5 percent of net sales tax revenue returned to municipality where generated	Road, bridge, and street construction.	Excludes sales tax revenue generated from mining activities or from contractor services.	27-65-75

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<b>MISSISSIPPI</b> (continued)	Incorporated cities, towns, and villages	\$13,500,000	Road, bridge, and street construction.	\$1,125,000 distributed monthly. Allocated on basis of sales of gasoline and diesel fuel.	27-65-75
	State Aid Road Fund	\$3,000,000	Construction and reconstruction of state-aid road system, and administrative costs of division.	\$250,000 distributed monthly.	27-65-75
	Motor Vehicle Ad Valorem Tax Reduction Fund	Net revenue from sales tax on sale of personal property and the additional tax on retail sales of private carriers of passengers and light carriers of property.	To pay counties for the reduction in motor vehicle ad valorem tax revenues incurred by local taxing districts as a result of the ad valorem tax credit for private carriers of passengers and light carriers of property.	Also receives sales tax revenues for rental or lease of private carriers.	27-65-75
	3.5 percent Sales Tax on Contractors	See remarks	Construction, reconstruction of highways, or debt service on highway bonds.	Dedicated to the "Four-Lane Highway Program" from proceeds of tax on contracts for "Construction and Reconstruction of Highways under Four-Lane Highway Program."	27-65-75
<b>MISSOURI</b>	4 percent Use Tax on Purchase Price of Motor Vehicles (only applies when sales tax is not applicable)	3 percent use tax	Distribution as follows:	Collected by Department of Revenue.	144.440
		Amount required	Expenses of administration and enforcement of use tax.		144.445
		Remainder	Construction, reconstruction and maintenance of State Highway System.	See Table MF-106 for authorized distribution and expenditures.	144.445
		Additional 1 percent use tax	Distribution as follows:	A Missouri constitutional amendment effective January 1, 1980, provided that an increase in State license fees and taxes on certain motor vehicles in effect January 1, 1980, shall be distributed: 75 percent to the State Road Fund, 15 percent to the cities and 10 percent to the counties.	
	State Road Fund	75 percent	See Table MF-106 for authorized distribution.		Constitution Art. 4 §30(b)(3)
	Incorporated Cities and Towns	15 percent	See Table MF-106 for authorized distribution.		Constitution Art. 4 §30(b)(3)
	County-Aid Road Trust Fund	10 percent	See Table MF-106 for authorized distribution.		Constitution Art. 4 §30(b)(3)
	4.225 percent Sales Tax on Motor Vehicles and Trailers	1/2 of 3 percent sales tax	Distribution as follows:	Collected by the Department of Revenue.	144.020
		73 percent	See Table MF-106 for authorized distribution.		Constitution Art. 4 §30(b)(2)
		2 percent	For public transit and other transportation purposes.	Expended under direction and supervision of the Highway and Transportation Commission.	Constitution Art. 4 §30(b)(2)
		15 percent	See Table MF-106 for authorized distribution.	(Same distribution formula as motor fuel.)	Constitution Art. 4 §30(b)(2)
		10 percent	See Table MF-106 for authorized distribution.	(Same distribution formula as motor fuel.)	Constitution Art. 4 §30(b)(2)

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<b>MISSOURI</b> (continued)		1/2 of 3 percent sales tax	Distribution as follows:		
	State Road Bond Fund	75 percent	State Road Bond Debt Service	As of 7-1-08, 100 percent of the 2 percent will be deposited into the State Road Bond fund and none of the Sales Tax on Motor Vehicles and Trailers will go to the State General Revenue Fund.	Constitution Art. 4 §30(b)(2)
	State General Revenue Fund	25 percent			
		1/2 of additional 1 percent sales tax	Distribution as follows:		
	State Road Fund	73 percent	See Table MF-106 for authorized distribution.	A Missouri constitutional amendment effective January 1, 1980, provided that an increase in State license fees and taxes on certain motor vehicles in effect January 1, 1980, shall be distributed: 75 percent to the State Road Fund, 15 percent to the cities and 10 percent to the counties.	Constitution Art. 4 §30(b)(3)
	State Transportation Fund	2 percent	For public transit and other transportation purposes.	Expended under direction and supervision of the Highway and Transportation	Constitution Art. 4
	Incorporated cities and towns	15 percent	See Table MF-106 for authorized distribution.		Constitution Art. 4 §30(b)(3)
	County-Aid Road Trust Fund	10 percent	See Table MF-106 for authorized distribution.		Constitution Art. 4 §30(b)(3)
		1/2 of additional 1 percent sales tax			
	School District Trust Fund	100 percent			
<b>MONTANA</b>	STATE GENERAL FUND	\$3,050,205	-	This amount will increase by 1.5% each State Fiscal year beginning July 1, 2008	MONTANA Montana codes annotated
<b>NEBRASKA</b>					
State Excise Tax on Motor Vehicles	Highway Trust Fund	All	See Table MF-106 for authorized distribution.	Collected by State Tax Commissioner.	77-1240.01
<b>NEVADA</b>					
Sales Tax	Carson City, Churchill Nye & White Pine counties	0.25%	Public Roads		A377.030
New Development Tax	Clark County Washoe County (Impact Fee)	\$0.50/\$500 Based on number of service units in the new development	Construction, Maintenance of Roads. Capacity-only improvements on regional roads.		278.710 278B.230
Room Tax	Clark County	1.0%	Construction, maintenance of roads.		244.3351

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<b>NEVADA</b> (continued)					
Property Tax	Counties with population over 100,000	12% of \$0.05/\$100 AV ad valorem for capital projects as of July 1, 2008. Scheduled increases until 2012.	Construction, Maintenance, and Improvements of roads in that county.		354.59815
Rental Car Tax	Applies statewide, currently Clark County and Wahoe County primarily	Remainder of 1/4 of up to 4% recovery surcharge for vehicle licensing and taxes paid by lesser after distribution for earmarked non-highway projects.	Must be used exclusively for the construction, reconstruction, improvement and maintenance of highways in that county.		482.313 244A.810 through 244A.870
Governmental Services	Clark County Churchill County White Pine County	1¢ per dollar of vehicle valuation as defined by statute.	Construction, Maintenance, and Improvements of highways with limited access in that county.		371.045 371.047
Jet Fuel Tax	Clark County	Up to 4 cents per gallon	Must be used by the governmental entity receiving it to pay the cost of transportation projects related to airports, including access on the ground to airports.		365.203 365.545
<b>NEW MEXICO</b>					
Severance Tax on Natural Resources, Oil and Gas	Severance Tax Bonding Fund	All	Debt service on severance tax bonds authorized by the legislature for a variety of projects, including some highway projects.	Severance tax rates are indexed to CPI. may be adjusted for extended periods of low prices for oil.	7-1-6.23; 7-27-8
	State Road Fund	Appropriation	Specific local road projects.	See appendix to Chapter 7, Article 27 for authorizations from bond proceeds.	
<b>NORTH CAROLINA</b>					
3 percent Use Tax on Retail Value of Motor Vehicles	General Fund	\$172,543,306.00	General purposes.		105-187.9
	State Highway Trust Fund	Remainder	See Table MF-106 for authorized distribution.		105-187.9
<b>NORTH DAKOTA</b>					
\$.04 per gallon special fuel and 2 percent LPG excise tax on fuel used for nonhighway purpose. \$.02 per gallon special fuel and 1 percent LPG for heating fuel.	Highway Tax Distribution Fund	All	See Table MF-106 for authorized distribution.	Collected by Motor Fuel Tax Section. (Tax applies to consumer sales of agricultural, railroad, industrial, and heating fuel.)	57-43.2-03; 57-43.2-18
<b>OKLAHOMA</b>					
Boat and Motor License and Excise Taxes, Motor Vehicle Excise and Rental Taxes, Manufactured Home Taxes	State, County and City Road and Street Funds	4 percent of the 3.25 percent excise tax of vehicle valuation, 6 percent rental tax	See Table MF-106 for authorized distribution.	Various highway and nonhighway related fees and taxes are distributed for highway and nonhighway purposes as shown on Table MV-106. The other State taxes listed here support highway functions to the extent that highway allocations exceed highway revenues in any given year.	47-1104; 68-2102, 68-2103



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<b>OKLAHOMA</b> (continued) Severance Tax on Natural Resources	County Highway Construction and Maintenance Fund	10 percent	Construction and maintenance of county roads.	Collected by State Tax Commission. Proceeds distributed to county of origin.	68-1004
<b>SOUTH DAKOTA</b>  Replacement of Big Game Licenses (10%)	Transferred from State Highway Fund	\$1,033,269.10	Construction and maintenance of township highways.	Distributed to county of origin.	31-2-14.3
3 percent Excise Tax on New and Used Motor Vehicles	State Highway Fund	All	Construction and maintenance of State highways.	Collected by county treasurers at time of registration.	32-5B-17
4.5 percent Gross Receipts Tax on Vehicle Rentals of 28 days or less	State Highway Fund	All	Construction and maintenance of State highways.	Tax is in addition to use tax (Chapter 10-46) and retail sales and service tax (Chapter 10-45). Tax is in lieu of excise tax on new vehicles (§32-5B-17).	32-5B-20
3 percent Sales Tax on Purchase Price of Mobile Homes	Motor Vehicle Fund	15 percent	Defray costs of titling, registration and unusual use of the highway.		32-5-16.2
	County Highway Fund	85 percent	Construction and maintenance of county roads.	Retained by county in which collected.	32-5-16.2
<b>TENNESSEE</b>  Environmental Assurance Fee: 0.4 cents per gallon	Petroleum Underground Storage Tank Fund	0.4 cents per gallon	To provide for the stability of the petroleum underground storage tank fund.	Any deposits to the fund which would result in the balance exceeding \$50,000,000 shall be transferred to the Highway Fund.	67-3-20007 68-215-110
Special Privilege Tax of 1 cent per gallon, and Export Tax of 0.0005 cent per gallon	Local Government Fund	\$12,017,000 annually	County roads and city streets.	\$381,583 to counties and \$619,833 to cities per month based on population. \$10,000 per month of cities' share allocated to University of Tennessee, Center for Government Training.	67-3-0006(b)
	State General Fund	2 percent	Administration.		67-3-0006(a)
	Highway Fund	Remainder	Construction and maintenance.		67-3-0006(a)
Coal Severance Tax	Counties	Net revenues after administrative costs	County highways and stream cleaning.	Collected by State Department of Revenue.	67-7-110
Mineral Severance Tax	County Road Fund	Net revenues after administrative costs	Construction, maintenance and repair of county road system.	Collected by State Department of Revenue.	67-7-201; 67-7-207
<b>TEXAS</b>  6.25 percent Excise (Sales) Tax on Lube Oil used in Motor Vehicles	State Highway Fund	All	See Table MF-106 for authorized distribution.	Collected by State Comptroller on that portion of motor oils and lubricating oils consumed on public highways.	TAX 151.801

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<b>TEXAS</b> (continued)					
Lease Rental of State Highway Right-of-way and Air Space Rights	State Highway Fund	All	See Table MF-106 for authorized distribution.		6673a-1
<b>UTAH</b>					
4.65 percent Sales and Use Tax	Transportation Fund	1/16 percent of tax	Used for transportation projects.	Began July 1, 2003.	59-12-103 72-12-102
	Corridor Preservation Fund	Up to .25% Sales & Use Tax	Preserve hwy corridors, acquisition costs, LT SW	This is a local option for the county to do if they feel necessary.	59-12-1703(2)(b) (ii) (Sales tax)
		Up to \$10 registration fee	Trans Planning	Only a few counties collect this tax.	41-1a-1222 (vehicles rag fee)
					72-2-117.5
	Department of Transportation	50 percent of the cost of each improvement project	Used for critical highway needs.		72-3-207
	Transportation Fund (B&C Roads)	30%	Transferred to UDOT 30% of highway-user taxes and fees minus funds to Public Safety, Tax Commission, Travel Council, and other state agencies and placed in the Class B and Class C roads account.	See Table MF-106 for authorized distribution.	72-2-107 72-2-108
	Centennial Highway Fund	1/64th percent tax rate. 8.3% of state revenues.	For sole use of costs of construction, reconstruction or renovation of State and Federal Highways	Began on January 1, 2000 General Obligations Bond pay off in 2020.	59-12-103(7)(a); 72-2-118
State General Fund		90,000,000	For sole use of costs of construction and reconstruction of State and Federal Highways	Take Effect 1/1/08	59-12-103(10)
General Fund	Critical Highway Needs Fund	90,000,000	For sole use of costs of construction and reconstruction of State and Federal Highways	Take Effect 1/1/08	59-12-103(10)(b) 72-2-125(4), 72-2-125(6)
2.5 percent Motor Vehicle rental tax	Corridor Preservation Revolving Loan Fund	Remainder	Used to fund loan applications made by Utah Department of Transportation at the request of local governments.	Funds are used by the Utah Department of Transportation to acquire real property for right-of-way, pay interest on debts incurred, and for administrative costs up to 1.5 percent.	59-12-1201; 72-2-117
	Tollway Restricted Special Revenue Fund	All	Establish, expand, and operate tollways and related facilities including design, construction, reconstruction, operation, maintenance, enforcement, impacts from tollways, and the acquisition of right-of-way. acquisition of right-of-ways.	Express Toll Lane	72-2-120; 72-6-118
<b>VIRGINIA</b>					
Sales Tax	Transportation Trust Fund	1/7 of total receipts	See Table MF-106 for authorized distribution	Fund receives 1/2 percent of 3 1/2 percent sales tax.	58.1-638
General Fund	Transportation Trust Fund	2/3 of General Fund Balance			§ 2.2-1514.
<b>VIRGINIA</b>					

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Bureau of Insurance	Priority Transportation Fund	1/3 of total insurance premiums collected by the Bureau of Insurance	Priority Projects		§ 58.1-2531
Recordation Tax	Comptroller	3 cents of total tax	2 cents to Mass Transit 1 cent to Highway Maintenance and Operation Fund		§ 58.1-815.4
<b>WASHINGTON</b>					
Public safety and education assessment on traffic fines and penalties.	Public Safety and Education Account	Appropriation	Traffic safety education, highway safety, and winter recreation parking		43.08.250
<b>WYOMING</b>					
4 percent Sales Tax on Propane, Butane, Liquefied Gas and Compressed Natural Gas	State Highway Fund	10 percent	Construction, maintenance and administration of State highways. (See Table MF-106)		39-15-111(e) 39-15-104
1 percent severance tax on surface coal and underground coal	State Highway Fund	All	Construction, maintenance and administration of State highways. (See Table MF-106)	This distribution is effective until July 1, 2001 when these tax revenues will be distributed to the Severance Tax Distribution Account. See remarks below. The road construction funds of certain counties receive a share of a 2.25 percent sub distribution.	39-14-111(d)(iii) 39-14-801(c)(v) 39-14-111(f)(ii)
2 percent severance tax on crude oil, lease condensate and natural gas	State Highway Fund	1/3 of revenues	Construction, maintenance and administration of State highways. (See Table MF-106)	This distribution is effective until July 1, 2001 when these tax revenues will be distributed to the Severance Tax Distribution Account. See remarks below.	39-14-211(d)(iii) 39-14-801(c)(v)
Severance Tax Distribution Account	State Highway Fund	See remarks	Construction, maintenance and administration of State highways. (See Table MF-106)	Effective July 1, 2001, revenues generated from severance taxes will be deposited in the Severance Tax Distribution Account. The State Highway Fund will then receive 3.53 percent of deposits in the account. On July 1, 2001 and on July 1 of the following even-numbered years, the State Park Road Account will receive from the 3.53 percent distribution an amount necessary to bring the unencumbered balance to \$500,000.	39-14-801(c)(v)

**PROVISIONS GOVERNING THE ALLOCATION OF FEDERAL FUNDS FOR HIGHWAY PURPOSES**

TABLE F-106

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NAME OF FUND OR AGENCY (1)	AMOUNT OR PROPORTION (2)	OBJECTS OF EXPENDITURE (3)	REMARKS (4)
<b>FEDERAL EXCISE TAXES ON MOTOR FUELS</b>			
Gasoline and	18.4	-	The rates shown are for highway use of motor fuel. See table FE-21B for more detail on the rates and application of highway fuel taxes.
Diesel	24.4	-	
Special Fuels:	-	-	
General rate	18.4	-	
LPG	18.3	-	
LNG	24.3	-	
M85 (from natural	9.25	-	
CNG	18.3	-	
Internal Revenue Service	Amount required	Payment of refunds.	Refunds are for exempt uses such as farming, or to exempt users such as State and local governments and educational and nonprofit institutions.
Leaking Underground Storage Tank Fund	0.1 cent	Provides funds for responding to releases from leaking underground storage tanks. Funds are allocated to the States through cooperative agreements to clean up those sites that pose the greatest threat to human health and the environment. Funds can be used for State-led cleanups and for State oversight of responsible party cleanups.	Program is administered by the Environmental Protection Agency (EPA)
	Tax on motorboat gasoline and special fuel		
Aquatic Resources Trust Fund, Boat Safety Account	See remarks	Provide boat safety education and enforcement, search and rescue, provision of public access sites for recreational boaters, waterway markers and other aids to navigation, State recreational vessel numbering and titling programs. (46 U.S.C. 203)	
Land and Water Conservation Fund	\$1,000,000	For planning, acquisition, and development of outdoor recreation areas and facilities.	This amount is available after the maximum transfer to the Boat Safety Account has been made.
Aquatic Resources Trust Fund, Sport Fish Restoration Account	Remainder	To aid the States in fish restoration and management projects and to carry out the purposes of the Coastal Wetlands Planning Protection and Restoration Act.	
Aquatic Resources Trust Fund, Sport Fish Restoration Account	Tax on gasoline used in small engines	To carry out the purposes of the Coastal Wetlands Planning Protection and Restorations	
Federal Highway Trust Fund, Mass Transit Account	2.86 cents	Made available through the programs of the Federal Transit Administration for mass transit capital projects (26 U.S.C. 9503(e)).	
Federal Highway Trust Fund, Highway Account	Remainder	Finances the Federal-Aid Highway Program. After 1.5 percent deducted from specific authorizations for administration of the Federal-aid highway program and the Federal highway research and technology program, a set aside not to exceed 1 percent from certain authorizations is made for metropolitan planning (23 U.S.C.	

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<b>FEDERAL EXCISE TAXES ON MOTOR VEHICLES</b>			
Federal Highway Trust Fund, Highway Account	All	Finances the Federal-Aid Highway Program. After 1.5 percent deducted from specific authorizations for administration of the Federal-aid highway program and the Federal highway research and technology program, a set aside not to exceed 1 percent from certain authorizations is made for metropolitan planning.	Fund also receives proceeds from Federal excise taxes on truck chassis, tires, and use. See table FE-21B for more details. After administrative deduction and other set asides, not more than 2 percent of remaining authorizations may be expended for State Planning and research
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>			
<b><i>Federal Highway Administration</i></b>	FY 2008 Authorization Amounts:	Administers Federal-aid highway program. After 1.5 percent deducted from specific authorizations for administration of the Federal-aid highway program and the Federal highway research and technology program, a set aside not to exceed 1 percent from certain authorizations is made for metropolitan planning.	
Federal Highway Trust Fund, Highway Account:			
National Highway System (NHS) Program	6,207,937,450	To reimburse the States and the District of Columbia for the Federal share of right-of-way, engineering, and construction on NHS projects in rural and urban areas. Funds may be used to pay up to 90 percent of the cost of improvements, except in the public lands States where a greater Federal participation is allowed, but not to exceed 95 percent.	-
Surface Transportation Program (STP)	6,472,726,628	This program includes: construction, reconstruction, rehabilitation, resurfacing, restoration, and operational improvements for highways and bridges; capital costs for transit projects, carpool projects; highway and transit safety improvements; planning; transportation enhancements; management systems; wetland mitigation; and intelligent transportation system capital improvements; environmental restoration	STP funds are generally used for any roads that are not classified as local or as rural minor collector. Each State must set aside 10 percent of STP funds for safety construction and 10 percent for transportation enhancements. Of the remaining 80 percent, 62.5 percent of the STP funds must be distributed based on population. The remaining 37.5 percent can be used in any area of the State. The Federal share of STP projects is 80 percent or 90 percent if used on the Interstate system.
Bridge Replacement and Rehabilitation Program	4,388,369,431	To enable the States to replace bridges over waterways, other topographical barriers, other highways, or railroads when the determination is made that the bridge is significantly important and is unsafe because of structural deficiencies, physical deterioration or functional obsolescence.	Bridges are categorized as on or off the Federal-aid system and by eligibility for replacement or rehabilitation. Apportionments are based on the estimated cost of deficient bridges in each State to the estimated total cost of deficient bridges for all States. The Federal share of bridge projects is 80 percent.
Interstate Maintenance Program (IM)	5,118,588,513	This program finances projects to rehabilitate, restore, resurface, and reconstruct the Interstate System. Reconstruction that increases capacity other than HOV lanes is not eligible for IM funds	Funds are apportioned based one-third on the ratio of Interstate System lane miles in each State to total Interstate System lane miles, one-third on the ratio of vehicle miles traveled (VMT) on the Interstate System in each State to total VMT on the Interstate System in all States, and one-third on the ratio of each State's annual contribution to the Highway Trust Fund attributable to commercial vehicles to the total of all such contributions in all States. The Federal share of Interstate Maintenance projects is 90 percent.
Congestion Mitigation and Air Quality Improvement Program (CMAQ)	1,749,098,821	This program funds projects to improve air quality in nonattainment areas for ozone, carbon monoxide, or particulate matter. A wide range of transportation activities are eligible if FHWA and EPA determine they will help meet National ambient air quality standards.	Funds are apportioned on the ratio of the total of all nonattainment and maintenance area populations in a State to the total of all weighted nonattainment and maintenance area populations in all States. States are guaranteed a minimum 0.5 percent apportionment.
Minimum Guarantee	-	Funds are administered as STP funds. Funding in excess of \$2.8 billion is distributed to IM, NHS, Bridge Replacement and Rehabilitation, CMAQ, and STP programs	Funds are allocated to ensure that no State receives less than 90.5 percent of estimated tax payments attributable to highway users in each State paid into the Highway Account of the Highway Trust Fund.

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NAME OF FUND OR AGENCY (1)	AMOUNT OR PROPORTION (2)	OBJECTS OF EXPENDITURE (3)	REMARKS (4)
Intelligent Transportation Systems Program (ITS)	\$110,000,000	The ITS program includes the ITS research and development program, and the ITS deployment incentives program. The program is a cooperative public/private initiative to research, develop, and evaluate advanced electronic and information systems that improve the safety, operational efficiency, and productivity of the existing surface transportation infrastructure.	
Emergency Relief Program	Such sums as necessary to carry out the law	Funds are provided for the repair or reconstruction of Federal-aid highways and bridges, and Federally-owned roads and bridges which have been seriously damaged by a natural disaster or by a catastrophic failure from any external cause	
Federal Lands Highway Program	\$925,000,000		The Federal share for Federal Lands highway projects is 100 percent. Eligible projects may include transportation planning for tourism and recreational travel, adjacent vehicular parking areas, interpretative signage, acquisition of scenic easements and scenic or historic sites, provision for pedestrians or bicycles, construction and reconstruction of roadside rest areas, other appropriate public road facilities, and a replacement bridge over the Hoover Dam.
Public Lands Highways	\$290,000,000	Funds are for transportation planning, research, engineering, construction and reconstruction of highways, roads, and parkways; or of transit facilities	Includes State and local roads which provide access to and within the National Forest System. These roads are separate from Forest Development Roads which are under Forest Service jurisdiction. Funds are allocated to specific projects on the basis of need. Preference is given to projects which are significantly impacted by Federal land and resource management activities.
Parkways and Park Roads	Included in "Federal Lands Highway"	Funds are for transportation planning, research, engineering, construction and reconstruction of highways, roads, and parkways; or of transit facilities	Parkways and Park Roads are under the jurisdiction of the National Park Service and provide access to and within the National Park System.
Indian Reservation Roads	Included in "Federal Lands Highway"	Funds are for transportation planning, research, engineering, construction and reconstruction of highways, roads, and parkways; or of transit facilities	Includes roads under the control of the Bureau of Indian Affairs, and State and local roads that provide access to and within Indian lands.
Transportation Infrastructure and Finance (TIFIA) Program	\$122,000,000	Program provides Federal credit assistance to major transportation investments of critical national importance. Program consists of three types of financial assistance: secured loans, loan guarantees, and standby lines of credit.	Federal credit assistance limited to a maximum of 33 percent of total project cost.
National Corridor Planning and Coordinated Border Infrastructure Program	\$487,000,000	Program provides grants to State and local governments for planning, design, and construction of corridors of national significance, economic growth, and international or interregional trade.	The purpose is to improve the safe movement of people and goods at or across the northern and southern borders of the United States.
Administration and research	\$635,800,000	Includes administration of the Federal-aid Highway Program, highway research and technology activities, special studies and programs.	Includes \$319,800,000 for highway research and technology activities, and \$316,000,000 for administration. Administration is limited to 1.5 percent of certain FHWA administered programs
Miscellaneous programs	Such sums as provided.	To carry out an assortment of programs.	Includes funds for: other programs, Woodrow Wilson Memorial Bridge, Mississippi Delta Initiative, IRS Initiative, miscellaneous highway trust funds, and miscellaneous trust funds. Miscellaneous also includes: Scenic Byways, Highway Use Tax Evasion Projects, National Recreational Trails, Value Pricing, Ferry Boats, and the Transportation and Community and System Preservation Program.
Revenue Aligned Budget Revenue Aligned Budget Authority (RABA)	Such sums as necessary to carry out the law	Adjustment made to reflect changes in tax receipts to the Highway Account of the Highway Trust Fund.	RABA funds included in the Federal-aid highway and highway safety construction programs.

**PROVISIONS GOVERNING THE ALLOCATION OF FEDERAL FUNDS FOR HIGHWAY PURPOSES**

TABLE F-106

STATUS AS OF JANUARY 1, 2008

NAME OF FUND OR AGENCY (1)	AMOUNT OR PROPORTION (2)	OBJECTS OF EXPENDITURE (3)	REMARKS (4)
High Priority and Demonstration Projects	Such sums as necessary to carry out the law	-	
Appalachian Development Highway System	\$470,000,000	To provide a system of development highways and access roads which would contribute to economic development opportunities in the Appalachian regions of 13 States	
Safety Incentive Grants	\$1,000,000	Includes Road Safety funding as well as Bicycle and Pedestrian Safety Grants	
Miscellaneous General Fund Appropriations	Amount as Authorized	For demonstration projects.	
Roadway Safety Improvements for Older Drivers and Pedestrians	Such sums as necessary to carry out the law		
<b>Federal Motor Carrier Safety Administration (FMCSA)</b> National Motor Carrier Safety Program	Amount as Authorized	Administers National Motor Carrier Safety Program (NMCSAP). Supports a broad range of commercial motor vehicle programs in each State and provides for information systems and analysis. Grants are provided to States for roadside inspections and other commercial motor vehicle safety programs, including detection and correction of commercial motor vehicle safety defects, commercial motor vehicle driver deficiencies, and unsafe practices before becoming a factor in crashes and hazardous materials incidents.	The FMCSA was established January 1, 2000 (PL 106-159, 113 Stat. 1748). Formerly a part of FHWA, the primary mission is to prevent commercial motor vehicle-related fatalities and injuries. Includes funds from FHWA as a part of reallocated revenue aligned budget authority.
Administration	Amount as Authorized	For administrative expenses of motor carrier safety programs and motor carrier safety research.	
<b>Office of the Secretary of Transportation</b>	Appropriation	For research activities and studies concerned with planning, analysis, and information development needed to support the Secretary's responsibilities in the formulation of national transportation policy, including highways.	
<b>Bureau of Transportation Statistics</b>	Amount as Authorized	Operation and administration of the Bureau.	Funded from the Federal-Aid Highways program of the Highway Trust Fund.
<b>National Highway Traffic Safety Administration</b>		Supports the "Motor Vehicle and Driver Programs" as well as other supporting legislation for the various programs of the NHTSA are designed to improve traffic and highway safety throughout the Nation by rulemaking programs, enforcement programs, research and analysis.	Develop adequate highway safety programs of State and local governments
Federal Highway Trust Fund, Highway Account:			
Operations and Research	Amount as Authorized	Supports rulemaking programs, enforcement programs, highway safety programs, and research and analysis, and a child passenger protection education grant program	Also receives transfer from Safety Grants Authorization.
National Driver Register	Amount as Authorized	Implementation and operation of the Problem Driver Pointer System (PDPS). Improve traffic safety by assisting State motor vehicle administrators in communicating with other States to identify drivers whose licenses have been revoked for serious traffic offenses	

**PROVISIONS GOVERNING THE ALLOCATION OF FEDERAL FUNDS FOR HIGHWAY PURPOSES**

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STATUS AS OF JANUARY 1, 2008

NAME OF FUND OR AGENCY (1)	AMOUNT OR PROPORTION (2)	OBJECTS OF EXPENDITURE (3)	REMARKS (4)
Highway Traffic Safety Grants	<p>Amount as Authorized</p> <p>Amount as Authorized</p> <p>Amount as Authorized</p> <p>Amount as Authorized</p>	<p>Funds programs for:</p> <p>State and Community Grants are used to support State highway safety programs for the reduction of traffic crashes, fatalities and injuries</p> <p>Occupant Protection Incentive Grants for specific laws and programs that help States increase seat belt and child safety seat use</p> <p>Alcohol-Impaired Driving Incentive Grants are provided to States which pass new laws and start more effective programs against drunk.</p> <p>State Highway Safety Data Improvement Incentive Grants are to encourage States to improve the timeliness, accuracy, completeness, uniformity, and accessibility of their highway safety data</p>	<p>At least 40 percent of Section 402 funds must be used to address local traffic safety concerns.</p> <p>Two tiered system of basic and supplemental grants.</p>
<b>U.S. DEPARTMENT OF AGRICULTURE</b>			
<i>Forest Service</i>	FY 2008 Obligation Distribution		
Infrastructure Program: Forest Development Roads and Trails	Amounts as Authorized	Funding for infrastructure provides capital improvements and maintenance of facilities, roads, and trails. Capital improvements on roads includes: new road construction, alteration of an existing road to change the function, and roadway expansion to increase capacity or to serve needs different from that originally intended. Road maintenance includes: annual road maintenance, deferred road maintenance, road operations, and decommissioning roads	Funds are allocated according to the relative needs of the various national forests, considering existing transportation facilities, value of timber or other resources served, relative fire danger, and comparative difficulties of road and trail construction (23 U.S.C. 202b).
National Forest Fund	10 percent of receipts	Merged with funds provided above for Forest Development Roads and Trails, and obligated for same purposes.	Receipts are derived from timber sales, grazing fees, and other charges for use of the National Forest .
Federal Highway Administration	Amount required from above funds	Reimbursement for surveys, plans, and supervision of construction at request of the Forest Service.	
National Forest Fund	25 percent of receipts	Paid to States for public roads and schools in the counties where forests are situated.	Receipts are derived primarily from timber sales.
National Grasslands	25 percent of receipts	Paid to counties in which such land is situated, for school and road purposes	Derived chiefly from grazing fees and mineral leases.
National Forest Fund	Appropriation	For payments to the States of Washington, Oregon and California under the Northern Spotted Owl Guarantee program	Provides payments for county schools and roads.
	Amount as Authorized	Funds from timber receipts for Government constructed permanent roads for timber purchasers under timber sale contracts over \$20,000.	
	Amount as Authorized	Payment to Minnesota of 0.75 percent of the appraised value of certain Superior National Forest lands in the counties of Cook Lake and St. Louis for distribution to those counties	



## PROVISIONS GOVERNING THE ALLOCATION OF FEDERAL FUNDS FOR HIGHWAY PURPOSES

TABLE F-106

STATUS AS OF JANUARY 1, 2008

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**PROVISIONS GOVERNING THE ALLOCATION OF FEDERAL FUNDS FOR HIGHWAY PURPOSES**

TABLE F-106  
STATUS AS OF JANUARY 1, 2008

NAME OF FUND OR AGENCY (1)	AMOUNT OR PROPORTION (2)	OBJECTS OF EXPENDITURE (3)	REMARKS (4)
<p>Military functions: Maintenance:</p> <p><b>U.S. Army</b></p> <p>Military Construction;</p> <p><b>U.S. Army</b></p> <p><b>U.S. Navy</b></p> <p><b>U.S. Air Force</b></p> <p>Federal Highway Administration</p>	<p>Appropriation</p> <p>Appropriation</p> <p>Appropriation</p> <p>Appropriation</p> <p>Fund transfer from above appropriations</p>	<p>Necessary infrastructure repair improvements at Fort Baker which is under the management of the Golden Gate Recreation Area.</p> <p>Construction of military and defense access roads of the U.S. Army.</p> <p>Construction of access roads, naval installation roads of the U.S. Navy.</p> <p>Construction of access roads, military installation roads of the Air Force.</p> <p>Construction of access roads for the Department of Defense.</p>	<p>Funds appropriated to the Department of Defense may be advanced to FHWA for the construction of access roads.</p>
<p><b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b></p> <p>Community Planning and Development</p> <p>Regional Connections</p>	<p>See remarks</p> <p>Appropriation</p>	<p>Direct and supplemental grants to States and local governments, and related expenses necessary for carrying out a community development grants program. Community development projects may include expenditures on roads (42 U.S.C. 5301).</p> <p>Program complementing existing Federal programs that direct growth and investment patterns.</p>	
<p><b>U.S. DEPARTMENT OF THE INTERIOR</b></p> <p>King Cove Road</p> <p><b>Bureau of Land Management</b></p> <p>Transportation and Facilities Management</p> <p>Construction and access</p>	<p>Appropriation</p> <p>See remarks</p> <p>See remarks</p>	<p>For improved access to health care, funds were appropriated to the Aleutians East Borough for the construction of an unpaved road on King Cove Corporation lands to an improved dock and marine facilities.</p> <p>Provides for maintenance of administration and recreation sites, roads, trails, bridges and dams.</p> <p>Acquisition of land and construction of buildings, recreational facilities, roads and trails.</p>	<p>Some 12,000 miles of roads are expected to be maintained.</p>

**PROVISIONS GOVERNING THE ALLOCATION OF FEDERAL FUNDS FOR HIGHWAY PURPOSES**

TABLE F-106

STATUS AS OF JANUARY 1, 2008

NAME OF FUND OR AGENCY (1)	AMOUNT OR PROPORTION (2)	OBJECTS OF EXPENDITURE (3)	REMARKS (4)
Oregon and California grant lands	See remarks	Management, protection and development of resources; construction, operation and maintenance of access roads; reforestation; and other improvements to these lands including existing connecting roads on or adjacent to the grant lands.	Legislation provides that 25 percent of all Oregon and California grant land receipts are transferred to general funds in the U.S. Treasury.
	Permanent operating funds:	Distribution of receipts from land sales, timber sales, grazing fees, mineral royalties, mineral leases, road maintenance deposits, and other products from public lands.	
Red River Oil and Gas Royalties	37 1/2 percent of receipts	Paid to the State of Oklahoma in lieu of State and local taxes on Kiowa, Comanche, and Apache tribal lands for construction and maintenance of public roads, and for public school.	
Oregon and California grant lands	25 percent of receipts	For right-of-way, construction, operation and maintenance of timber access roads; reforestation; and development of recreation facilities on the retested Oregon and California Railroad grant land in Oregon.	Funds derived from timber sales.
Oregon and California grant lands	50 percent of receipts	Paid to the 18 Oregon and California land-grant counties for road construction, maintenance or other county purposes (39 Stat. 218, 50 Stat. 876).	Funds derived from timber sales.
Coos Bay Wagon Road grant lands	75 percent of receipts	Paid to Coos and Douglas Counties, Oregon, in lieu of taxes, for schools, roads, highways, bridges, and port districts.	
National Petroleum Reserve	50 percent of receipts	Paid from funds derived from oil and gas leases to the State of Alaska for construction, maintenance and operation of essential public facilities.	
National Grasslands, Bankhead Jones Act	25 percent of receipts	From revenues received for the use of the National Grasslands, to counties in which such land is situated, for road and school purposes.	Revenue from sale of public land and public land products.
Public land sales	5 percent of receipts	Paid to States for school and road purposes.	Net proceeds from sale of public land and public land products.
Grazing receipts Taylor Grazing Act	50 or 12 1/2 percent of receipts (See remarks)	To States and counties for general purposes, including road purposes. Not all States receiving funds are listed below, only those with legislative distributions.	50 percent of receipts from public lands outside grazing districts, and 12 1/2 percent of receipts from public lands within grazing districts. Receipts are returned to the State of origin.
· Arkansas	20 percent	To county road funds.	
Road maintenance deposits	Amount deposited	Provides maintenance funds for access roads under Bureau of Land Management control.	
Public Lands Development Roads	See remarks	Construction and improvement of roads and trails on public domain lands; for adjacent vehicular parking areas; and for sanitary, water, and fire control facilities	Under an interagency agreement, FHWA cooperates in carrying out the provisions of the Act. See FHWA for authorization.
<b>Mineral Management Service</b>			
Mineral Leasing Act	50 percent of receipts	Paid to States for construction and maintenance of public facilities. Where a portion is applied for road purposes, the amounts are shown below: (No entry is given for States where amounts are insignificant.) Not all States receiving funds are listed below, only those with legislative distributions.	Alaska receives 90 percent of receipts generated in Alaska. Receipts are from bonuses, royalties, and rentals resulting from development of mineral resources.

**PROVISIONS GOVERNING THE ALLOCATION OF FEDERAL FUNDS FOR HIGHWAY PURPOSES**

TABLE F-106

STATUS AS OF JANUARY 1, 2008

NAME OF FUND OR AGENCY (1)	AMOUNT OR PROPORTION (2)	OBJECTS OF EXPENDITURE (3)	REMARKS (4)
<ul style="list-style-type: none"> <li>• Arizona</li> <li>• California</li> <li>• Kansas</li> <li>• Montana</li> <li>• Oregon</li> <li>• Utah</li> <li>• Wyoming</li> </ul>	50 percent* - 50 percent - All 25 percent 26.25 percent 2.25 percent	To State for Secondary roads. (State code §37-741) All paid to schools. (State code Education 12320) To State highway fund. (State code §27-118) All paid to schools. (State code §20-9-343) To counties of origin for schools and roads. (State code §293.565) To counties of origin for road improvements. (State code §59-21-2) To counties of origin for roads. (State code §9-4-601) To State Highway Commission for State and county roads. (State code §9-4-601)	*Of any carryover funds at beginning of year.
National Forest Fund	Appropriation	Paid to States for public roads and schools in the counties where forests are situated.	Receipts are derived from timber sales.
<b>National Park Service</b>			
Operation of the National Park System	Appropriation	Maintenance and operation of roads and trails within national parks including special road maintenance service to trucking permit holders on a reimbursable basis.	
Construction and major maintenance	Appropriation	Construction, improvements, repair or replacement of physical facilities.	
Recreational Fee Demonstration Program Transportation Systems Fund	Appropriation	Admission and user fees program for park improvements.  Fees charged for public use of transportation services are retained and used by the collecting park for transportation system costs.	Included in Recreational Fee Demonstration Program.
Delaware Water Gap	See remarks	Management, operation and maintenance of Route 209 within the Delaware Water Gap National Recreation Area.	Fees collected from commercial vehicles for use of the road within the park.
Federal Highway Trust Fund, Highway Account:		Parkway project construction funds.	
Cumberland Gap National Historical Park	Appropriation	Reconstruction and relocation of route 25E through the Cumberland Gap National Historical Park, including construction of a tunnel and the approaches.	
Parkways, park roads and trails	Amount allocated	Construction and rehabilitation of parkways, park roads, bridges and trails (23 U.S.C. 203)	Included in Federal Lands Highway Program and paid from the Highway Trust Fund.
Federal Highway Administration	Amount required	Reimbursement for engineering surveys and plans and supervision costs.	
<b>Bureau of Reclamation</b>	Amount required	Construction and relocation of roads and bridges where affected by reclamation projects.	In some instances, funds are paid in reimbursement to State and local governments for the cost of projects.
<b>Bureau of Indian Affairs</b>	Appropriation	Construction and maintenance of roads within Indian reservations.	Up to 6 percent of contract authority available to the BIA from the Federal Highway Trust Fund may be used for road program management costs of the BIA.
Indian Roads	Amount allocated	Construction and improvement of Indian reservation bridges and roads roads (23 U.S.C. 203)	A small amount of engineering supervision is provided by FHWA on a reimbursable basis. Funded under Federal Lands Highway Program and paid from Highway Trust Fund.
<b>Fish and Wildlife Service</b>			
Construction	Appropriation	Construction projects include the repair and inspection of bridges within the National Wildlife Refuge System.	

# PROVISIONS GOVERNING THE ALLOCATION OF FEDERAL FUNDS FOR HIGHWAY PURPOSES

TABLE F-106

STATUS AS OF JANUARY 1, 2008

NAME OF FUND OR AGENCY (1)	AMOUNT OR PROPORTION (2)	OBJECTS OF EXPENDITURE (3)	REMARKS (4)
Recreational Fee Demonstration Program	Appropriation	Fees are used primarily at the site to improve visitor access, enhance public safety and security, address backlogged maintenance needs, and meet other operational needs.	At selected refuges and public sites, entrance fees and other user fees are deposited into the Recreational Fee Demonstration Program Account.
National Wildlife Refuge Fund	Appropriation	Paid to counties in which refuges are located for school and road purposes (16 U.S.C. 715). Not all States receiving funds are listed below, only those with legislative distributions.	Approximately 25 percent of sales from refuge products.
<ul style="list-style-type: none"> <li>· Louisiana</li> <li>· North Dakota</li> </ul>	50 Percent 25 Percent	To parish road fund. To township's special road fund. (State code §11-27-09.1)	
<b>APPALACHIAN REGIONAL COMMISSION (ARC)</b>	Appropriation	The Appalachian Development Highway System (ADHS), including local access roads, is designed to improve the accessibility of Appalachia; to reduce highway transportation costs to and within Appalachia; and to provide the highway transportation facilities necessary for the overall development of Appalachia. The Appalachian region consists of the States: of West Virginia and parts of the following States; Alabama, Georgia, Kentucky, Maryland, Mississippi, New York, North Carolina, Ohio, Pennsylvania, South Carolina, Tennessee, and Virginia.	Funding for the ADHS is provided solely from the Highway Trust Fund HTF. The ARC exercises programmatic and administrative control over these funds. Additional funding is available from NHS and STP programs for Federal-aid highways on the ADHS.
<b>FEDERAL EMERGENCY MANAGEMENT AGENCY (FEMA)</b>	Appropriation	Through the Disaster Relief Fund (DRF), FEMA provides assistance to State and local governments for pre-disaster mitigation, and for repair and reconstruction of infrastructure in Presidentially-declared major disasters or emergencies.	Amount and distribution of disaster assistance funds are dependent on the type of disaster and damage, and subsequent appropriations. Examples of disasters include earthquakes, hurricanes, tornadoes, floods, and blizzards.