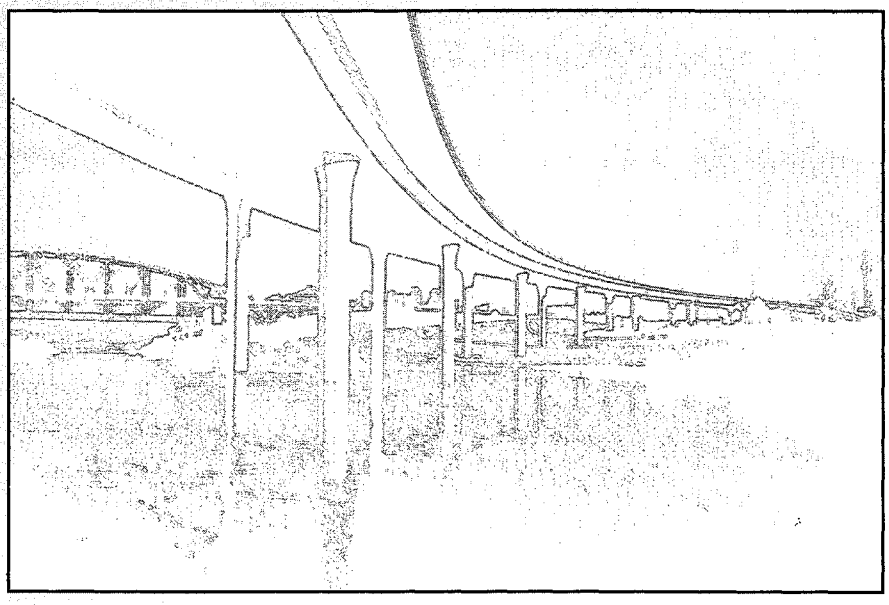
U.S. Department
of Transportation
**Federal Highway
Administration**

HIGHWAY



TAXES & FEES

How They Are Collected and Distributed

1995

HIGHWAY TAXES AND FEES

How They Are Collected
and Distributed
1995

Office of Highway Information Management
Highway Funding and Motor Fuels Division
May 1995

Publication No. FHWA-PL-95-036

PREFACE

This publication was prepared by the Office of Highway Information Management, Federal Highway Administration. *Highway Taxes and Fees, How They Are Collected and Distributed* was first published in 1981. However, certain tables appearing in this publication were periodically included from 1946 to 1977 in the annual publication *Highway Statistics*. Back issues of *Highway Taxes and Fees, How They Are Collected and Distributed* are available from the Department of Commerce, National Technical Information Service (NTIS) in Springfield, Virginia 22161. The following are the accession numbers and prices to be used in ordering back issues from NTIS. A handling charge of $2 - $8 is added to each order.

Year	Accession Number	Cost per paper copy	Cost per microfiche copy
1981	PB89-152045/AS	$19.50	$9.00
1982	PB90-171950/AS	$19.50	$9.00
1984	PB89-152052/AS	$19.50	$9.00
1986	PB91-224386	$19.50	$9.00
1988	PB88-230669/AS	$19.50	$9.00
1991	PB91-223727	$27.00	$9.00
1993	PB93-207629	$27.00	$12.50

SI* (MODERN METRIC) CONVERSION FACTORS

APPROXIMATE CONVERSIONS TO SI UNITS

Symbol	When You Know	Multiply By	To Find	Symbol
		LENGTH		
in	inches	25.4	millimeters	mm
ft	feet	0.305	meters	m
yd	yards	0.914	meters	m
mi	miles	1.61	kilometers	km
		AREA		
in^2	square inches	645.2	square millimeters	mm^2
ft^2	square feet	0.093	square meters	m^2
yd^2	square yards	0.836	square meters	m^2
ac	acres	0.405	hectares	ha
mi^2	square miles	2.59	square kilometers	km^2
		VOLUME		
fl oz	fluid ounces	29.57	milliliters	mL
gal	gallons	3.785	liters	L
ft^3	cubic feet	0.028	cubic meters	m^3
yd^3	cubic yards	0.765	cubic meters	m^3

NOTE: Volumes greater than 1000 l shall be shown in m^3.

		MASS		
oz	ounces	28.35	grams	g
lb	pounds	0.454	kilograms	kg
T	short tons (2000 lb)	0.907	megagrams (or "metric ton")	Mg (or "t")
		TEMPERATURE (exact)		
°F	Fahrenheit temperature	5(F-32)/9 or (F-32)/1.8	Celcius temperature	°C
		ILLUMINATION		
fc	foot-candles	10.76	lux	lx
fl	foot-Lamberts	3.426	candela/m^2	cd/m^2
		FORCE and PRESSURE or STRESS		
lbf	poundforce	4.45	newtons	N
lbf/in^2	poundforce per square inch	6.89	kilopascals	kPa

APPROXIMATE CONVERSIONS FROM SI UNITS

Symbol	When You Know	Multiply By	To Find	Symbol
		LENGTH		
mm	millimeters	0.039	inches	in
m	meters	3.28	feet	ft
m	meters	1.09	yards	yd
km	kilometers	0.621	miles	mi
		AREA		
mm^2	square millimeters	0.0016	square inches	in^2
m^2	square meters	10.764	square feet	ft^2
m^2	square meters	1.195	square yards	yd^2
ha	hectares	2.47	acres	ac
km^2	square kilometers	0.386	square miles	mi^2
		VOLUME		
mL	milliliters	0.034	fluid ounces	fl oz
L	liters	0.264	gallons	gal
m^3	cubic meters	35.71	cubic feet	ft^3
m^3	cubic meters	1.307	cubic yards	yd^3

		MASS		
g	grams	0.035	ounces	oz
kg	kilograms	2.202	pounds	lb
Mg (or "t")	megagrams (or "metric ton")	1.103	short tons (2000 lb)	T
		TEMPERATURE (exact)		
°C	Celcius temperature	1.8C + 32	Fahrenheit temperature	°F
		ILLUMINATION		
lx	lux	0.0929	foot-candles	fc
cd/m^2	candela/m^2	0.2919	foot-Lamberts	fl
		FORCE and PRESSURE or STRESS		
N	newtons	0.225	poundforce	lbf
kPa	kilopascals	0.145	poundforce per square inch	lbf/in^2

* SI is the symbol for the International System of Units. Appropriate rounding should be made to comply with Section 4 of ASTM E380.

(Revised September 1993)

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INTRODUCTION

This publication presents tabular information on State and Federal laws that provide for the taxation of motor fuel, motor vehicles, motor carriers, and licensed drivers, and the distribution of these 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.

Data on motor fuel, 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. 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 revenues in a common fund, the distribution and use of these revenues are reported in Table MF-106.

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. A separate publication, *Driver License Administration Requirements and Fees*, provides more detail on driver licensing.

An additional table is included to show other State funding for highways. Table S-106 shows the allocation of State taxes and fees, not considered to be highway-user revenue, for highways. 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.

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, 1995

STATE	TAX RATE (CENTS PER GALLON) [1]	TAX PAID IN FIRST INSTANCE BY	TAX COMPUTED ON BASIS OF	DATE TAX DUE [2]	TAX COLLECTED AND ADMINISTERED BY
	(1)	(2)	(3)	(4)	(5)
Alabama	18 [3]	Distributors, refiners, retailers or storers	Quantities sold	20th	Department of Revenue
Alaska	8 [3]	Dealers and users	Quantities sold, transferred or used	Last	Department of Revenue
Arizona	18 [3]	Importers	Quantities imported	25th	Department of Transportation, Motor Vehicle Division
Arkansas	18.7 [4]	Wholesale distributors (first receivers)	Inshipments or receipts	25th	Department of Finance and Administration, Motor Fuel Tax Section
California	18	Distributors, manufacturers and importers	Quantities distributed	25th	State Board of Equalization Assesses and State Controller Collects Accounts Receivable
Colorado	22 [3]	Distributors and refiners	Gross gallonage	25th	Department of Revenue, Taxpayer Service Division
Connecticut	32	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	Department of Finance and Revenue
Florida	12.3 [3]	Licensed distributors (refiners, importers and wholesalers)	Quantities transferred at first sale or removal from storage	20th	Department of Revenue
Georgia	7.5	Licensed distributors (wholesalers, retailers)	Quantities sold and used	20th	Department of Revenue, Motor Fuel Tax Unit
Hawaii	16 [3]	Manufacturers, producers, refiners, importers and distributors	Quantities manufactured, produced, refined, imported and sold or used	Last	Department of Taxation
Idaho	21 [3]	Licensed distributors	Quantities received	Last	Tax Commission, Motor Fuels Division
Illinois	19	Licensed distributors	Quantities sold and used	20th	Department of Revenue
Indiana	15	Licensed distributors	Quantities received	20th	Department of State Revenue, Motor Fuel Tax Division
Iowa	20 [3]	Licensed distributors	Quantities received as shown by bill of lading or manifest	Last	Department of Revenue
Kansas	18	Wholesale distributors	Quantities received or imported	25th	Department of Revenue, Business Tax Bureau, Motor Fuel Tax Section
Kentucky	15.4	Licensed gasoline dealers (wholesalers, refiners, importers, certain retailers)	Quantities received	25th	Revenue Cabinet, Motor Fuel Tax Section
Louisiana	20	Manufacturers, refiners and importers	Quantities sold and used	20th	Department of Revenue, Excise Tax Division
Maine	19 [3]	Wholesale distributors	Quantities sold and used	21st	State Tax Assessor
Maryland	23.5 [3]	Licensed dealers	Quantities sold and used	Last	Comptroller, Motor Fuel Tax Division
Massachusetts	21	Licensed distributors and importers	Quantities sold and used	20th	Department of Revenue
Michigan	15 [3]	Supplier, terminal or refinery	Quantities sold	20th	Department of Treasury, Motor Fuel Tax Division
Minnesota	20 [3]	Licensed distributors	Inshipments	23rd	Department of Revenue, Petroleum Division
Mississippi	18.4 [3]	Wholesale distributors and producers	Quantities received	20th	State Tax Commission
Missouri	15 [3]	Distributors	Quantities received	Last	Department of Revenue, Business Tax Bureau
Montana	27 [3]	Distributors	Imports plus refinery distribution	25th	Department of Transportation, Administration Division

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, 1995

STATE	TAX RATE (CENTS PER GALLON) [1]	TAX PAID IN FIRST INSTANCE BY	TAX COMPUTED ON BASIS OF	DATE TAX DUE [2]	TAX COLLECTED AND ADMINISTERED BY
	(1)	(2)	(3)	(4)	(5)
Nebraska	24.8 [3]	Importers, producers and refiners	Quantities imported or produced	20th	Department of Revenue
Nevada	24	Licensed dealers (distributors)	Quantities distributed	25th	Department of Taxation, Revenue Division
New Hampshire	18.7 [3]	Importers, producers or refiners	Quantities sold	20th	Department of Safety, Road Toll Administration
New Jersey	10.5	Importers, producers or refiners	Quantities sold or used	22nd [5]	Department of the Treasury, Division of Taxation
New Mexico	17	Distributors	Imports plus production	25th	Department of Taxation and Revenue, Returns Processing Division
New York	22.56	Registered distributors	Quantities imported or produced	20th [6]	Department of Taxation and Finance
North Carolina	21.7	First person in State who sells or uses fuel (distributor)	Receipts or sales at distributor's option	20th	Department of Revenue, Motor Fuels Tax Division
North Dakota	18 [3]	Wholesale distributors	Quantities sold and used	25th	Tax Commissioner, Motor Fuel Tax Section
Ohio	22	Dealers of motor vehicle fuel	Quantities distributed, sold, or used	Last	State Treasurer
Oklahoma	17	Distributors, manufacturers and refiners	Quantities imported or sold and used	25th	Tax Commission, Motor Fuel Division
Oregon	24 [3]	Licensed dealers	Quantities sold or used	25th	Department of Transportation
Pennsylvania	22.35 [3]	Registered distributors	Quantities used or sold and delivered	(5)	Department of Revenue
Rhode Island	28	Distributors	Quantities sold or used	27th	Department of Administration, Division of Taxation, Excise Tax Section
South Carolina	16	Wholesale distributors	Quantities sold or used	20th	Department of Revenue
South Dakota	18 [3]	Importers and distributors	Inshipments	Last	Department of Revenue, Motor Vehicle Division
Tennessee	20	Wholesale distributors	Quantities received and stored	20th	Department of Revenue, Accounting Division, Petroleum Tax Division, Gasoline Tax Section
Texas	20	Person making first sale or use in State	Quantities sold or used	25th	Comptroller of Public Accounts
Utah	19 [3]	Licensed distributors	Quantities distributed	Last	Tax Commission
Vermont	16	Licensed distributors	Receipts or sales	Last	Department of Motor Vehicles, Commercial Vehicle Operations
Virginia	17.5 [3]	Importers, producers, refiners, and some dealers	Quantities sold or used	(5)	Department of Motor Vehicles, Tax Services and Compliance Administration
Washington	23 [3, 7]	Distributors	Quantities sold or used	25th	Department of Licensing, Prorate and Fuel Tax Division
West Virginia	25.35	Distributors	Actual metered gallons sold	25th	Department of Tax and Revenue
Wisconsin	23.1 [3]	Licensed suppliers	Quantities received	15th	Department of Revenue
Wyoming	9 [3]	Wholesalers pay tax on fuel sold directly to retailers	Quantities sold or used	Last	Department of Transportation. Refunds Administered by Treasurer's Office.

[1] Rates shown are as of January 1, 1995. 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.

[2] Date tax is due in month following month of receipt or sale of gasoline.

[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, 9 cents; Hawaii, 1 cent; Michigan, Montana, and Oregon, 3 cents; Pennsylvania, 3.6 cents; Idaho, 5.5 cents; Alabama, 3.6 cents; Alaska, 4.7 cents; New Hampshire and Utah, 4 cents; Maryland, 7 cents; Minnesota, Nebraska, Virginia and Wyoming, 5 cents; South Dakota, Washington and Wisconsin, 6 cents; North Dakota, 8 cents; Colorado, 6 cents; Mississippi, 6.4 cents; Florida, 6.9 cents. Marine use is taxed at 5 cents in Alaska.

[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.

[5] In New Jersey, blenders report within 5 days of receipt of fuel. In Pennsylvania, the tax is due on the next to last business day. In Virginia, tax is due by the fifth day of second month of receipt or sale.

[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 fund transfer. Payment is due on the third business day following the 22nd day of the month.

[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 and additional local tax up to 1 cent per gallon.

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, 1995

STATE	TAX RATE (CENTS PER GALLON)[2]	TAX PAID IN FIRST INSTANCE BY	DATE TAX DUE[3]	TAX COLLECTED AND ADMINISTERED BY	REMARKS[4]
	(1)	(2)	(3)	(4)	(5)
Alabama	19 & 17	Wholesalers (distributors) or licensed users	20th	Department of Revenue[5]	Retailer, if not licensed as a distributor must buy tax-paid fuel. Transit use is taxed, but is subject to a 4-cent exemption
Alaska	8 & 0	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	18	Importers and distributors	25th	Department of Transportation, Motor Vehicle Division	Transit use is taxed.
Arkansas	18.7 & 16.5	Diesel suppliers (wholesalers or distributors) and LPG users	25th	Department of Finance and Administration, Motor Fuel Tax Section	-
California	18 & 6	Retailers or users[6]	25th[6]	Board of Equalization	Transit is exempt, but is subject to a 1-cent tax on the exempt gallons used on State highways.
Colorado	20.5	Distributors and users	25th	Department of Revenue, Taxpayer Service Division	Transit use is taxed.
Connecticut	18	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 taxed as shown in Table MF-101.
Delaware	22	Retailers, users or suppliers	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	Department of Finance and Revenue	Metro (transit buses), U.S., D.C. and diplomats are exempt.
Florida	23.9 & 15.6	Licensed dealers (refiners, importers, wholesalers and retailers)	20th	Department of Revenue	Dealer pays the tax upon use or transfer to an unlicensed consumer or seller, for highway use. Transit use is taxed; however, 18.9 cents per gallon is refundable. Nonhighway agricultural use and marine use are exempt from all taxes except the 8.3 cents sales and use tax.
Georgia	7.5	Licensed distributors (wholesalers, retailers) and licensed users	20th[7]	Department of Revenue, Motor Fuel Tax Unit	User buys tax-paid fuel; but some users may become licensed distributors and pay the tax directly to the State. User licensed as distributor can obtain exemption for nonhighway use.
Hawaii	16 & 11	Distributors	Last	Department of Taxation	Transit use is taxed.
Idaho	21 & 15.2	Retailers or licensed users, including trucks	Last[7]	Tax Commission	-
Illinois	21.5 & 19	Licensed distributors, special fuels suppliers or bulk users of special fuels	20th	Department of Revenue	Most nonhighway use is exempt. Transit use is exempt.
Indiana	16 & 0	Licensed dealers and licensed users	15th	Department of Revenue, Motor Fuel Tax Division	Special fuel dealer collects tax when fuel is placed in vehicle tank. Fuel is delivered tax-free to user with storage tank and user pays tax monthly on gallons used in vehicles. Dealer can collect tax on fuel delivered into bulk storage upon annual written agreement with user and motor fuel tax division. Local transit use is exempt.
Iowa	22.5 & 20	Retail dealers or licensed users	Last	Department of Revenue	When fuel is sold in bulk for highway use, the seller must be licensed as a distributor and the buyer must be licensed as a tax-free dealer or user. Tax-paid licenses are issued at the discretion of the Department of Revenue. No license needed when fuel is sold for non- highway use. No licenses required by user if delivery made tax paid into a motor vehicle special fuel holding tank. Use in urban transit buses is exempt.

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, 1995

STATE	TAX RATE (CENTS PER GALLON) [2]	TAX PAID IN FIRST INSTANCE BY	DATE TAX DUE [3]	TAX COLLECTED AND ADMINISTERED BY	REMARKS [4]
	(1)	(2)	(3)	(4)	(5)
Kansas	20 & 17	Diesel - wholesale distributors; LPG - users and dealers	25th	Department of Revenue, Business Tax Bureau	Diesel tax is computed on quantities received or imported less exempt sales. Transit use is taxed.
Kentucky	13.4 & 15	Licensed special fuels dealers (importers, wholesalers, refiners)	25th	Revenue Cabinet, Motor Fuel Tax Section,	-
Louisiana	20 & 16	Suppliers (wholesalers)	20th	Department of Revenue, Excise Taxes Division Division	User or dealer pays tax to supplier. Transit use is taxed.
Maine	20 & 18	Suppliers (wholesalers) and users	Last [7]	State Tax Assessor	Licensed supplier (wholesaler) is liable for the tax and shall charge and collect the tax. Licensed user is liable for tax on fuel bought tax free and used on the highway.
Maryland	24.25 & 23.5	Licensed sellers and users	Last	Comptroller, Motor Fuel Tax 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 & 8.6	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 except MBTA are exempt.
Michigan	15	Refineries and terminals	20th	Department of Treasury, Motor Fuel Tax Division	Diesel tax is collected when fuel is sold from refinery or terminal at rate of 9 cents per gallon. Diesel retailers are responsible for collecting additional 6 cents per gallon on sales to vehicles that do not qualify as commercial motor vehicles. The LPG tax is collected by a "licensed dealer" (any person who sells or delivers LPG for highway use). Diesel fuel, used in transit vehicles with a capacity of 10 or more persons, is allowed a full refund. There is a 6 cents per gallon discount if diesel motor fuel is delivered into the fuel supply tank of commercial motor which is licensed at the rate of $92 for a resident vehicle and $25 for a nonresident vehicle.
Minnesota	20 & 0	First licensed distributor	23rd	Department of Revenue, Petroleum Division	Transit systems owned by cities or towns are exempt.
Mississippi	18.4 & 17	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 - payment 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	15	Distributors	Last	Department of Revenue, Business Tax Bureau	Transit use is taxed.
Montana	27.75 & 0	Distributors	25th	Department of Transportation, Administration Division	Transit use is taxed.
Nebraska	24.8 & 0	Retailers (dealers)	20th	Department of Revenue	User who buys in wholesale quantities and services his own equipment pays tax directly to State. Transit use is exempt.
Nevada	27 & 23	Licensed users or dealers (retailers)	Last [7]	Department of Motor Vehicles and Public Safety, Motor Carrier Division	Retailer sells tax-free fuel to licensed user and collects tax from unlicensed user. Nonhighway, government and transit use are exempt.
New Hampshire	18.7 & 18	Users	Last [7]	Commissioner of Motor Vehicles	Transit use is taxed.
New Jersey	13.5 & 5.25	Retailers	15th	Department of the Treasury, Division of Taxation	Transit use is refundable.
New Mexico	19 & 18	Distributors	25th	Motor Transportation Division, Operations Bureau	Transit use is taxed.
New York	24.51 & 8	Registered distributors	20th	Department of Taxation and Finance, Processing Division	Under certain conditions, fuel used in omnibuses and taxicabs is subject to a refund of 3 cents 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	21.7	Licensed suppliers (distributors)	25th	Department of Revenue, Motor Fuels Tax Division	Sales to licensed user-seller (bulk user or reseller with bulk storage) and fuel placed into the tanks of highway vehicles by suppliers are taxed. Transit use is taxed. Public school transportation and State agencies are exempt.
North Dakota	18	Licensed dealers (wholesalers)	25th	Tax Commissioner, Motor Fuel Tax Section	Fuel used for heating, agricultural, privately funded industrial or railroad purposes is exempt but subject to special 2 percent excise tax; other nonhighway uses are refundable except fuel used in public contract work which is taxed. Transit use is taxed.
Ohio	22	Wholesalers, retailers or users	Last	State Treasurer	Tax is paid on first sale knowingly made for highway use. If ultimate use cannot be determined, user is liable for the tax. Public transit use is exempt.

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, 1995

STATE	TAX RATE (CENTS PER GALLON)[2]	TAX PAID IN FIRST INSTANCE BY	DATE TAX DUE[3]	TAX COLLECTED AND ADMINISTERED BY	REMARKS[4]
	(1)	(2)	(3)	(4)	(5)
Oklahoma	14 & 17	Distributors, manufacturers, or refiners	25th (20th LPG)	Tax Commission, Motor Fuel Division	Tax is levied on use. Use is defined as (1) placing of fuel into supply tank of a vehicle for highway use; (2) consumption on highway of fuel imported in tank of commercial vehicle. Local public buses seating ten or more are exempt from tax.
Oregon	24	Retailers or users	20th	Department of Transportation	Tax is paid by user for vehicles not under jurisdiction of Public Utilities Commission. Vehicles under jurisdiction of Public Utilities Commission and paying motor-carrier fees are exempt from payment of special fuels tax. Fuel used by a publicly organized mass transportation district is subject to full refund.
Pennsylvania	22.35	Dealers or users	-[7]	Department of Revenue	Tax is paid by person who places fuel in vehicle tank. Transit use is taxed except for publicly owned transit which is exempt.
Rhode Island	29	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	Licensed seller users and licensed wholesale distributors	20th	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. Seller user: reports filed by persons selling fuel on which tax has been paid to supplier and persons selling fuel to be used for purposes other than highway use. Transit use is taxed.
South Dakota	18 & 16	Distributors, dealers or licensed users - resident and nonresident	Last	Department of Revenue, Motor Vehicle Division	User who does not maintain storage facilities and who purchases fuel from a licensed special fuel dealer for delivery into a vehicle supply tank buys tax-paid fuel and need not have a user license. Dealer collects tax when fuel is delivered to vehicle tank. Transit use is taxed. Indian tribe use is exempt when used in highway construction or maintenance.
Tennessee	17 & 14	Users	25th	Department of Revenue, Petroleum Tax Division, Special Fuel Section	Transit use is exempt.
Texas	20 & 15	Bonded suppliers, bonded dealers and bonded users	25th	Comptroller of Public Accounts	Diesel fuel sales to bonded suppliers, bonded users, prepaid users and verified nontaxable use to purchaser not owning or operating diesel vehicles are exempt. All sales into vehicle fuel supply tanks are taxable. Diesel fuel used by transit companies is taxed at 19.5 cents per gallon.
Utah	19 & 0 (See remarks)	Licensed user-dealer	Last	Tax Commission	No tax on special fuels defined as "clean fuel," 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.
Vermont	17 & 0	Dealers, distributors and users	Last	Department of Motor Vehicles, Commercial Vehicle Operations	Fuel user license required.
Virginia	16 & 10	Suppliers (distributors and some users)	-[7]	Department of Motor Vehicles, Tax Services and Compliance Administration	Supplier sells fuel wholesale and retail. User acquiring tax-free fuel is liable for the tax. Use in trucks or combinations of more than two axles is subject to an additional 3.5 cents. Certain transit use is refunded.
Washington	23 & 0[8]	Licensed users and dealers	25th	Department of Licensing, Prorate and Fuel Tax Services	-
West Virginia	25.35	Persons who first receive fuel in State	25th	Department of Tax and Revenue, Internal Auditing Division	Fuel sold to urban mass transportation authorities is exempt. Purchases of 25 gallons or more for use in buses is allowed a refund of 6 cents per gallon.
Wisconsin	23.1	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	9 & 0	Wholesalers or users	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, 1995. 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 receipt or sale of special fuel.
[4] Special provisions for taxation of motor fuel used in interstate operation are shown in Table MF-104.
[5] The Commissioner of Agriculture and Industries administers and collects the 2-cent inspection fee included in the tax. The liquefied petroleum gas (LPG) board administers the tax on LPG.
[6] Effective 7/1/95, the diesel tax will be paid by the supplier (position holder, refiner, enterer) at the time of removal from the terminal rack or by the interstate user and the tax will be due on the last day of the month. Provisions for LPG do not change.
[7] 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 Pennsylvania tax is due by next to last business day. In Virginia, is due by the 5th day of the second month of receipt or sale.
[8] 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.

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, 1995

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 WHOLESALER		TO RETAILER		TO WHOLESALER		TO RETAILER			
	BY DESTRUCTION	NO SPECIFIED PERCENTAGE	IN STORAGE AND HANDLING MAXIMUM PERCENTAGE SPECIFIED												
			METHOD	PERCENTAGE		METHOD	PERCENTAGE	METHOD	PERCENTAGE	METHOD	PERCENTAGE	METHOD	PERCENTAGE	METHOD	PERCENTAGE OF QUANTITY TAXABLE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Alabama	EX	EX	-	-	-	EX	2 [3]	-	-	-	-	-	-	EX	2 [3]
Alaska	EX	EX	-	-	EX	-	-	-	-	-	-	-	-	EX	1 [4]
Arizona	RE	RE	RE	T		-	-	-	-	-	-	-	-	-	-
Arkansas	RE	-	-	-	-	EX	3 [5]	-	-	-	-	-	-	-	-
California	EX [6]	EX	-	-	-	-	-	-	-	-	-	-	-	-	-
Colorado	EX [7]	-	-	-	-	-	-	-	-	EX	2 (R) [8]	EX	1 (R) [8]	EX	0.5 (R) [8]
Connecticut	EX	-	EX	.005(R)	-	EX	.005(R)	-	-	-	-	-	-	-	-
Delaware	EX	EX	-	-	-	EX	1 (R) [9]	-	-	-	-	-	-	-	-
Dist. of Col.	EX	-	EX	2 (R)	-	-	-	-	-	-	-	-	-	-	-
Florida	EX	EX	-	-	-	-	-	EX [10]	1.4 (T)	-	-	-	-	EX [10]	6 to 3
Georgia	EX	-	-	-	-	-	-	RE [11]	2 (T)	EX [11]	1 (T)	-	2 (T)	-	-
Hawaii	-	-	-	-	-	EX	1(D)	-	-	-	-	-	-	-	-
Idaho	EX or RE	-	-	-	-	-	-	-	-	EX	1 (D)	EX	1 (R)	-	-
Illinois	EX	-	-	-	RE	-	-	-	-	-	-	-	-	EX	2 [12]
Indiana	EX [13]	-	-	-	RE	EX	1.6 [13]	-	-	EX	1.6 [13]	-	-	-	-
Iowa	RE	RE [14]	-	-	RE	-	-	-	-	EX	2 to 1 (T)	-	-	-	-
Kansas	RE [7]	-	-	-	-	EX	2.5	-	-	-	-	-	-	-	-
Kentucky	RE [2]	-	-	-	-	EX	0.75 Max. [13A]	-	-	EX	2.25 (T)	-	-	-	-
Louisiana	EX or RE [7]	-	-	-	-	EX [15]	3 (T) [15]	-	-	-	-	-	-	-	-
Maine	EX	-	-	-	-	EX	2 (T)	RE	0.5 (T)	-	-	-	-	-	-
Maryland	EX or RE	-	-	-	RE	-	-	-	-	EX [11]	1 (T)	-	-	-	-
Massachusetts	EX or RE	-	EX	1 (R)	-	-	-	-	-	-	-	-	-	-	-
Michigan	RE	-	-	-	-	EX	1.33 (T)	EX	.67 (T)	-	-	-	-	-	-
Minnesota	RE [7]	EX or RE	-	-	-	EX	2 (T)	EX	1 (T)	-	-	-	-	-	-
Mississippi	EX or RE [7, 16]	-	-	-	-	EX	2 (T)	-	-	-	-	-	-	-	-
Missouri	EX or RE	-	-	-	RE	-	-	-	-	EX	3 (R)	-	-	-	-
Montana	RE	-	-	-	-	-	-	-	-	EX	1 (T)	-	-	-	-
Nebraska	RE	-	-	-	RE [17]	EX	3 (R) [18]	-	-	-	-	-	-	EX	2 to 0.5
Nevada	EX or 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) [19]	-	-	-	-	-	-	-	-	-	-	-
North Carolina	EX or RE	EX or RE	-	-	-			-	-	EX [20]	2 to 1 (R)	-	-	-	-
North Dakota	EX	-	EX [21]	1 (R)	-	-	-	EX	1 (D)	-	-	-	-	EX	2 [21]
Ohio	RE	-	-	-	-	EX	2 (R)	RE	1 (R)	-	-	-	-	-	-
Oklahoma	EX	EX	-	-	-	-	-	-	-	-	-	-	-	EX	2.5
Oregon	EX [7]	EX	-	-	-	-	-	-	-	-	-	-	-	-	-
Pennsylvania	EX or RE	EX	-	(D) [19]	- [22]	-	-	-	-	-	-	-	-	EX	2 to 0.5
Rhode Island	EX	EX	-	-	-	-	-	-	-	-	-	-	-	-	-
South Carolina	EX	EX	-	-	-	EX	1 [23]	-	-	-	-	-	-	EX	2.65 [24]
South Dakota	EX	-	-	-	-	-	-	-	-	EX	3.5 to 1 (R)	-	-	-	-
Tennessee	RE	-	-	-	-	-	-	-	-	EX	1 (T)	EX	0.5 (T)	-	-
Texas	EX or RE [7]	-	EX	-	RE	EX	-	EX	-	EX	-	-	-	EX [25]	1
Utah	-	-	-	-	-	EX	2 (R)	-	-	-	-	-	-	-	-
Vermont	EX	-	EX [27]	(26)	-	EX [27]	-	-	-	-	-	-	-	-	-
Virginia	RE	-	-	-	RE	RE	(28)	-	-	-	-	-	-	EX	0.5 [29]
Washington	EX or RE [7]	-	-	-	-	EX	0.25 (T)	-	-	-	-	-	-	-	-
West Virginia	RE	-	-		RE	RE	0.5(T)	RE	0.5(T)	-	-	-	-	-	-
Wisconsin	RE	-	-	-	-	EX	1.25 (T) [30]	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 by destruction and in storage and handling.

[3] Allowance for loss due to evaporation shrinkage is 2 percent on all gasoline taxes paid, not to exceed $500 in any one calendar month. 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 1 calendar month. These allowances apply to 16 cents of the 18 cents per gallon gasoline tax.

[4] Allowance is 1 percent of tax due, not to exceed $ 100 per month.

[5] In Arkansas, allowance is 3 percent of first million gallons only and none in excess thereof.

[6] Actual loss is exempt, but if handling and storage loss cannot be established accurately, a normal loss of 0.5 percent of throughput is allowed. Tax-paid loss is used to offset tax-paid gain.

[7] In 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. In Oregon, the allowance is made to licensed dealers and subdealers only. Allowance is made for losses of 100 gallons or more in Kansas by loss or destruction beyond the control of the distributor; and in Texas, by fire or accident.

[8] Distributors receive allowance of 2 percent, but must pass on 1 percent to retailers. The 0.5 allowance is to wholesalers for collection expense and bad debts and is calculated after deduction of the 2 percent loss/collection allowance.

[9] Allowance 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.

[10] Loss allowance is against 8.3 cents share of tax on gasoline only. Monthly collection allowance is 6 percent of 2 cents of the tax on the first 500,000 gallons and 3 percent of 2 cents of the tax on the next 500,000 gallons.

[11] Allowance is made on the first 5.5 cents per gallon tax paid by the retailer to the supplier, and by the wholesaler to the State of Georgia; 1 percent of the first 10 cents of the tax paid in Maryland; and 1 percent of the 20 cents tax paid for gasoline.

[12] Actual cost of collection, not to exceed 2 percent.

[17] May make application to the Sundry Claims Committee for full refund of tax paid.

[13] 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.

[13A] Allowance is the maximum allowance to terminal operators for evaporation, shrinkage, or unaccountable losses.

[14] Allowance is also made to licensed user.

[15] 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.

[16] Gasoline - actual loss less 2 percent (750 gallon minimum claim). Liquefied or compressed gas - actual loss. Other fuel - actual loss (750 gallon minimum claim).

[18] Three percent of first 75,000 gallons and 2 percent of all gallons in excess of 75,000 gallons monthly.

[19] No allowance is made on shipments direct from supplier to customer. In New York, allowance is not to exceed 2 percent of taxable quantity stored.

[20] This allowance may be claimed by distributors who compute tax liability on the basis of quantity purchased. Allowance is 2 percent on the first 150,000 gallons, 1.5 percent on the next 100,000 gallons, and 1 percent on the remainder.

[21] Deduction for actual losses may not exceed 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.

[22] Only to registered distributors. Same for retailer if retailer is part of registered distributor.

[23] Importers, for their own use within State, are allowed an exemption of 1 percent of gross quantity received to cover loss.

[24] Deduction is 2.65 percent of the tax, not to exceed $ 750 per month for domestic oil companies.

[25] For gasoline and diesel fuel: allowance of 2 percent to distributor for collection expense. For liquefied petroleum gas: allowance of 1 percent to permitted dealers for collection expenses.

[26] Percentage applies only to fuels received on which tax has not been paid.

[27] Actual loss if tax is paid on sales.

[28] Refund of 1 percent allowed on tax-paid fuel transferred within the State from one dealer to another when such fuel passes through a bulk storage plant.

[29] Percentage is 0.5 percent of tax due, not to exceed $ 500 per month.

[30] There is also an allowance of 0.1 percent to the supplier.

SPECIAL STATE MOTOR-FUEL TAX PROVISIONS ON INTERSTATE MOTOR CARRIERS[1]

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

TABLE MF-104
STATUS AS OF JANUARY 1, 1995

STATE	VEHICLES AFFECTED	COMPUTATION OF TAXABLE GALLONAGE[2] METHOD	GALLONS EXEMPTED	TAX RATE[3] (CENTS PER GALLON) GASOLINE	DIESEL	LPG	REFUNDS OR CREDITS FOR IN-STATE PURCHASES	PAYMENTS PERIOD	COLLECTION AGENCY
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Alabama[4]	Buses, road trucks, tractor trucks and trucks with more than 2 axles except publicly owned vehicles and school buses.	Actual In-State Purchases (If They Cover In-State Mileage) or In-State Mileage / Total Mileage X Total Gallons	-	18	19	17	Reciprocal agreements may be made with bordering States.	Quarterly	Department of Revenue
Alaska	-	-	-	-	-	-	-	-	-
Arizona	Special fuel vehicles	In-State Mileage / Vehicle's Average Miles-per-Gallon Factor	-	18	18	18	Refund for tax-paid fuel consumed out of State	Monthly and quarterly	Department of Transportation, Motor Vehicle Division
Arkansas	All	In-State Mileage / Miles-per-Gallon Factor (Established by Law; Varies with Class of Vehicle)	-	18.7	18.7	16.5	Credit or refund	Quarterly	Department of Finance and Administration, Motor Fuel Tax Section
California[4]	Special fuel vehicles	In-State Mileage / Total Mileage X Total Gallons	-	-	18	6	Credit or refund	Monthly[5]	Board of Equalization
Colorado	Motor trucks and buses	In-State Mileage / Miles-per-Gallon Factor	2	22	20.5	20.5	Credit	Quarterly	Department of Revenue
Connecticut	Buses, road tractors, tractor trucks or any truck having a registered gross vehicle weight over 18,000 pounds or empty weight over 7,500 pounds	In-State Mileage / Total Mileage X Total Gallons	-	32	18	18	Proof of payment to another State required for refund. Refunds not issued without prior audit unless bond posted	Quarterly	Department of Revenue Services
Delaware	Vehicles for transportation of persons or property having (1) 2 axles and gross registered vehicle weight over 26,000 pounds, (2) 3 or more axles, (3) combined g.r.v.w. over 26,000 pounds.	In-State Mileage / Average Miles per Gallon	-	23	22	22	Credit or refund	Quarterly or annually	Department of Transportation, Motor Fuel Tax Administration
Dist. of Col.	Interstate buses	In-State Mileage / User's Average Miles-per-Gallon Factor	-	20	20	20	Credit or refund	Monthly	Department of Finance and Revenue
Florida	Commercial vehicles	In-State Mileage / User's Actual Miles per Gallon or 4 Miles per Gallon	-	12.3	23.9	15.6[6]	Credit or refund	Quarterly, semi-annually or annually	Department of Highway Safety and Motor Vehicles
Georgia	Buses, road trucks, tractor trucks and trucks with more than 2 axles and 2-axle vehicles over 26,000 pounds gross registered vehicle weight except publicly owned vehicles and school buses	In-State Mileage / Miles per Gallon Where: Miles per Gallon = Total Mileage / Total Fuel	-	7.5	7.5	7.5	Credit or refund to bonded motor carrier	Quarterly or annually	Revenue Department, Motor Fuel Tax Unit
Hawaii	-	-	-	-	-	-	-	-	-
Idaho	All	In-State Mileage / Average Miles per Gallon	-	21	21	15.2	Credit or refund	Quarterly or monthly	Tax Commission
Illinois	All	In-State mileage/Miles per Gallon	-	19	21.5	19	Credit or refund	Quarterly	Department of Revenue
Indiana	Buses seating more than 9 passengers, road tractors, tractor trucks, trucks more than 2 axles and combination with g.v.w. over 26,000 pounds except publicly owned vehicles, school buses, charter or intercity buses or recreational vehicles	In-State Mileage / Total Mileage X Total Gallons	-	27	27	-[7]	Credit or refund	Quarterly	Department of Revenue, Special Tax Division
Iowa	Commercial vehicles	In-State Mileage / User's National Reported Miles-per-Gallon Factor for Each Fuel Type	-	20	22.5	20	Credit; refund by warrant for Tax-paid fuel consumed out of State	Quarterly	Department of Transportation
Kansas	Motor vehicle used, designed or maintained for transportation of persons or property having 3 or more axles regardless of weight; having 2 axles and a g.v.w. or registered g.v.w. over 26,000 pounds used in combination over 26,000 g.v.w. or registered g.v.w.	In-State Mileage / Average Miles per Gallon	-	18	20	17	Credit or refund	Quarterly or annually if less than $50	Department of Revenue, Motor Fuel Tax Section
Kentucky	All	In-State Mileage / Total Mileage X Total Gallons	-	16.4[8]	13.4[8]	15[8]	Credit of 9 percent of average wholesale gasoline price	Quarterly	Transportation Cabinet, Department of Vehicle Regulation
Louisiana	All	In-State Mileage / Average Miles per Gallon	-	20	20	16	Credit or refund	Monthly	Department of Revenue, Excise Tax Division

SPECIAL STATE MOTOR-FUEL TAX PROVISIONS ON INTERSTATE MOTOR CARRIERS[1]

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

TABLE MF-104
STATUS AS OF JANUARY 1, 1995

STATE	VEHICLES AFFECTED	COMPUTATION OF TAXABLE GALLONAGE[2] METHOD	GALLONS EXEMPTED	TAX RATE[3] (CENTS PER GALLON) GASOLINE	DIESEL	LPG	REFUNDS OR CREDITS FOR IN-STATE PURCHASES	PAYMENTS PERIOD	COLLECTION AGENCY
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Maine	Common and contract carriers for which permit is required and trucks, tractors and semitrailers licensed for over 26,000 pounds gross weight if powered by special fuel	In-State Mileage / Total Mileage X Total Gallons	-	19	20	18	Credit	Quarterly	Tax Assessor
Maryland	Vehicles with 3 or more axles, 2-axle vehicles with g.v.w. over 26,000 pounds and combinations with g.v.w. over 26,000 pounds	In-State Mileage / Fleet Miles per Gallon for All Operations	-	23.5	24.25	23.5	Credit or refund	Monthly or quarterly	Comptroller, Motor Fuel Tax Division
Massachusetts	All except passenger cars with fuel tank capacity of 30 gallons or less	In-State Mileage	-	21	21	8.6	Credit on a reciprocal basis, refund for turnpike use	Quarterly	Massachusetts Department of Revenue
Michigan	All vehicles except those with fuel tank capacity of 25 gallons or less	Actual In-State Purchases if Equal to In-State Consumption or Actual In-State Consumption	-	15	15[8]	15	Credit or refund	Monthly	Department of Treasury, Motor Fuel Tax Division
Minnesota	Passenger vehicles seating more than 20 plus driver, vehicles with 3 or more axles, vehicle over 26,000 pounds g.v.w., and combinations over 26,000 pounds g.v.w.	In-State Mileage / Average Miles-per-Gallon Factor	-	20	20	-	Credit or refund on a reciprocal basis	Quarterly	Commissioner of Revenue
Mississippi	Common, contract, private commercial carriers and private carriers over 26,000 pounds g.v.w.	In-State Mileage / Average Miles-per-Gallon Factor	-	18	18	17	Credit, or refund if over purchase exceeds 20 percent	Quarterly	State Tax Commission
Missouri	All	In-State Mileage / Total Mileage X Total Gallons or Actual In-State Consumption	-	15	15	15	Credit on a reciprocal basis	Quarterly	Department of Revenue
Montana	Special fuel vehicles	Actual In-State Purchases or In-State Mileage / Miles-per-Gallon Factor	-	27	27.75	-[7]	Credit	Quarterly	Department of Transportation
Nebraska	All except those delivering products within 5 miles of the border or private passenger vehicles	Actual In-State Consumption or In-State Mileage / Total Mileage X Total Gallons.	30	24.8	24.8	-[4]	Credit or refund	Monthly or quarterly	Department of Revenue
Nevada	All	Gasoline: Total Gallons Imported Special Fuels: In-State Mileage / User's Average Miles-per-Gallon Factor	25 (Gasoline only)	24	27	23	Credit or refund for special fuels only	Gasoline-monthly; special fuel-quarterly	Gasoline-Department of Taxation; special fuels-Department of Motor Vehicles
New Hampshire	All special fuel commercial vehicles (In-State and out-of-State need a user's license at $ 5). In-State special fuel passenger carrying pleasure vehicles receive a user's license but are exempt from the fee. Out-of-State special fuel passenger carrying pleasure vehicles are not required to have a user's license	In-State Mileage / Overall Miles-per-Gallon Factor	-	18.7	18.7	18		Quarterly	Division Of Motor Vehicles, Road Toll Administration
New Jersey	Buses, road tractors, tractor trucks and trucks with more than 2 axles	In-State Mileage / Total Mileage X Total Gallons	-	10.5	13.5	5.25	Credit; refund for tax-paid fuel consumed out of State (bulk purchases only)	Quarterly	Division of Motor Vehicles
New Mexico	All	In-State Mileage / Vehicle's Overall Miles-per-Gallon Factor	-	20	19	18	Credit, or refund if close-out	25th	Motor Transportation Division
New York	Vehicles subject to truck mileage tax and all omnibuses	In-State Mileage / Total Mileage X Total Gallons	-	30.86[9]	33.71[9]	16.3[9]	Credit or refund at lower of two tax rates for tax-paid fuel consumed out of State if similar tax was paid to another State exclusive of sales tax and petroleum business tax components of the rate	Quarterly, monthly and annually	Department of Taxation and Finance, Processing Division
North Carolina	Vehicles with 3 or more axles, 2-axle vehicles over 26,000 pounds g.v.w. and combination vehicles over 26,000 pounds g.v.w.	In-State Mileage / Total Mileage X Total Gallons	-	21.7	21.7	21.7	Credit; refund for excess purchases	Quarterly	Department of Revenue
North Dakota	All	In-State Mileage / Total Mileage X Total Gallons	-	18	18	18	Credit or refund	Quarterly	IFTA accounts: Department of Transportation; Non-IFTA accounts: Tax Commissioner

SPECIAL STATE MOTOR-FUEL TAX PROVISIONS ON INTERSTATE MOTOR CARRIERS[1]

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

TABLE MF-104
STATUS AS OF JANUARY 1, 1995

STATE	VEHICLES AFFECTED	COMPUTATION OF TAXABLE GALLONAGE[2] METHOD	GALLONS EXEMPTED	TAX RATE[3] (CENTS PER GALLON) GASOLINE	DIESEL	LPG	REFUNDS OR CREDITS FOR IN-STATE PURCHASES	PAYMENTS PERIOD	COLLECTION AGENCY
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Ohio	Commercial cars with 3 or more axles, commercial cars used as part of a commercial tandem, and commercials tractors used as part of a commercial tractor combination or commercial tandem	Net Use in State	-	25	25	25	Credit	Quarterly	Tax Commissioner
Oklahoma	Vehicles with 3 or more axles, 2-axle vehicles over 26,000 pounds g.v.w. and combination vehicles over 26,000 pounds g.v.w.	In-State Mileage / Total Mileage X Total Gallons	-	16	13	16	Credit	Gasoline and diesel-quarterly; LPG-monthly	Tax Commission
Oregon	-	-	-	-	-	-	-	-	-
Pennsylvania	Trucks or truck-tractor combinations with gross weight of 17,001 pounds or more	In-State Mileage / Miles per Gallon	-	28.35	28.35	28.35	Credit; refund for tax-paid fuel consumed out of State	Quarterly	Department of Revenue
Rhode Island	Trucks weighing 7,500 pounds or more empty or having a fuel tank of 30 gallons or more capacity	In-State Mileage / Total Mileage X Total Gallons	-	29	29	29	Credit; refund for tax-paid fuel consumed out of State	Quarterly	Department of Administration, Division of Taxation
South Carolina	Gasoline buses, tractor trucks and trucks with more than 2 axles and all nongasoline powered trucks	In-State Mileage / Total Mileage X Total Gallons	-	16	16	16	Credit or refund	Quarterly	Department of Revenue
South Dakota	All vehicles not powered by gasoline	In-State Mileage / Total Mileage X Total Gallons or Actual In-State Consumption	-	18	18	16	Credit or refund	Quarterly	Department of Revenue
Tennessee	Property carriers of over 26,000 pounds g.v.w. or with 3 or more axles	In-State Mileage / User's Average Miles-per-Gallon Factor	-	20	17	14	Credit or refund	Quarterly	Department of Revenue
Texas	Vehicles with fuel supply tank capacity of 60 gallons or more operated for commercial purposes	Miles Traveled in Texas / Overall Average Miles per Gallon	-	20	20	15	Credit or refund	Quarterly	Comptroller of Public Accounts
Utah	Special fuel vehicles	In-State Mileage/ Miles per Gallon	-	19	19	19[10]	Refund for out-of-State use	Monthly or quarterly	Tax Commission
Vermont	Motor trucks 10,001 pounds or more g.v.w.	Tax on Miles Traveled in State	-	16	26	-	Refund or credit for out-of-State use	Quarterly	Department of Motor Vehicles, Commercial Vehicle Operations
Virginia	Road tractors, tractor trucks and trucks with more than 2 axles	In-State Mileage / Total Mileage X Total Gallons	-	19.5	19.5	19.5	Credit or refund	Quarterly	Corporation Commission
Washington	Commercial vehicles over 26,000 pounds gross registered weight	In-State Mileage / User's Average Miles-per-Gallon Factor	-	23	23	-[7]	Credit or refund for excess purchases and tax-paid exported gasoline	Quarterly	Department of Licensing Prorate and Fuel Tax Services
West Virginia	Buses with over 9-passenger capacity, tractor trucks and any truck with 3 or more axles	In-State Mileage / Total Mileage X Total Gallons	-	25.35	25.35	25.35	Credit; refund for tax-paid fuel consumed out of State	Quarterly	Department of Tax and Revenue, Internal Auditing Division
Wisconsin	Vehicles with 3 or more axles, 2-axle vehicles with g.v.w. over 26,000 pounds and combinations with g.v.w. over 26,000 pounds combined registered weight over 26,000 pounds	In-State Mileage / User's Overall Average Miles-per-Gallon Factor for Applicable Fuel Type	-	23.1	23.1	23.1	Credit or refund	Quarterly	Department of Transportation
Wyoming	Vehicles with 3 or more axles, 2-axle vehicles with g.v.w. over 26,000 pounds and combinations with g.v.w. over 26,000 pounds	Gasoline Vehicles: Total Gallons Imported Diesel Vehicles: In-State Mileage / Total Mileage X Total Gallons	30 or 50	9	9	-[6]	Credit	Quarterly	Department of Transportation

[1] See Tables MF-101 and MF-102 for provisions governing the taxation of gasoline and special fuels.
[2] Unless otherwise noted, the tax due is calculated by multiplying the taxable gallonage (excluding any initial exemption) by the applicable tax rate from columns four, five or six.
[3] Rates shown are as of January 1, 1995. See Table MF-121T for more detail on the motor fuel gallonage taxes and sales taxes applicable to motor fuel.
[4] Alabama and California will join the International Fuel Tax Agreement (IFTA) effective 1/1/96.
[5] Effective 7/1/95, the payment period will be quarterly.
[6] Liquefied petroleum gas is subject to the State general sales tax.
[7] Use of liquefied petroleum gases is subject to an annual fee or a trip permit.
[8] In Kentucky, in addition to the rate shown a 2 percent surtax (currently 2.2 cents) on gasoline and a 4.7 percent surtax (currently 5.2 cents) on special fuels are imposed on vehicles with 3 or more axles. An additional 2 cents per gallon applies to vehicles with a combined licensed weight over 59,999 pounds. In Michigan, diesel is subject to a 6-cent credit for licensed nonresident motor carriers.
[9] 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.
[10] The gallonage tax is not required if the user has purchased an exemption certificate.

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, 1995

STATE	TAX RATE (CENTS PER GALLON)[2]	PRIVATE AND COMMERCIAL USE						PUBLIC USE				TIME LIMITS FOR REFUND CLAIMS (MONTHS AFTER PURCHASE)[7]	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]	PROVISIONS	MOTOR VEHICLES (NONHIGHWAY)[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)
Alabama	18	Taxed	Ex (4) Ref (11)	3.6	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	Ref (6)[8]	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	18	Ref	Ref	-	Ref (11)	Taxed	Ref	Taxed[9]	Ref	Taxed	Ref	12	Use in watercraft is not refunded. One refund claim per period with certified invoice.
Arkansas	18.7	Taxed	Ref (16.5)	-	Ex	Taxed	Taxed	Taxed[9]	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	18	Ref	Ref	-	-	Ref[10]	Ref	Taxed[9]	Ref	Taxed	Ref	13	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	6	State Highway Department and county and city highway uses are subject to full refund.
Connecticut	32	Ref	Ref	-	Ex	Ref	Ref (nonhighway only)	Ex	Ex	Ex	Ref	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. Agriculture refund claims must be filed within 3 months for calendar year period. Sales to State and municipalities exempt when purchased at other than retail outlets.
Delaware	23[11]	Ref	Ref	-	Ref (23)	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 Col.	20	Taxed	Taxed	-	Taxed	Taxed	Taxed	Ex	Ex	Ex	Ex	-	Use by publicly owned and operated local transit buses is exempt.
Florida	12.3[11, 12]	Taxed[8]	Ref (9.3)	6.9	Taxed	Taxed	Taxed	Ex[13]	Ex[13]	Ref (9.3)	Ref (9.3)	60	Use by city transit systems is subject to refund of 8.3 cents of 12.3 cents tax. Counties, municipalities and school districts are eligible for a refund of 9.3 cents of the 12.3 cents tax.
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	16	Taxed	Ref (4)	1	Taxed	Taxed	Taxed	Ex	Ex	Taxed	Taxed	No time limit	
Idaho	21	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	12 (13-24, 80 %)	Sales to public utilities which own and operate buses as common carriers within a single municipality, contiguous municipalities, or nearby, are exempt.
Indiana	15	Ref	Ref	-	Ref	Ref	Ref (non-highway only)	Ex	Ex	Taxed	Ref	1 Year	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 lakes. Refunds can be used as income tax credits, but must be filed within 1 year.

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, 1995

STATE	TAX RATE (CENTS PER GALLON)[2]	PRIVATE AND COMMERCIAL USE						PUBLIC USE				TIME LIMITS FOR REFUND CLAIMS (MONTHS AFTER PURCHASE)[7]	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]	PROVISIONS	MOTOR VEHICLES (NONHIGHWAY)[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)
Iowa	20	Ref	Ref	8	Taxed	Taxed	Taxed	Ex	Ex	Ex or Ref	Ex	3	State use and highway use by urban transit buses are exempt. In lieu of making a refund claim, the State tax on nonhighway uses may be claimed as a State income tax credit yearly.
Kansas	18	Ref	Ref	-	Ex	Taxed[14]	Nonhighway, Ref or exemption permit	Ex	Ex	Taxed	Ref or exemption permit	12	-
Kentucky	16.4[11]	Taxed[8]	Ref	-	Ref (95 %)	Taxed	Taxed	Ex	Ex	Taxed	Taxed	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 15-cent tax.
Louisiana	20	Taxed[8]	Ref	-	Ref[15]	Taxed	Taxed	Ex[13]	Ex[9, 13]	Taxed	Taxed	6	-
Maine	19	Ref (18)	Ref (18)	-	Ref (15)	Taxed	Ref (18)	Ex	Ex	See remarks	See remarks	12	Use in local transit buses is subject to full refund. Local government vehicles exempt. State vehicles pay tax.
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	21[11]	Ref	Ref	10	-	Taxed	Ref	Ex	Ex	Taxed	Ref	3.5 (6, Marine; 4.5 after taxable year or no later, than April 15 of the following year, agriculture)	-
Michigan	15[11]	Ref	Ref	3	Ref (1.5)	Ref	Ref	Ex	Ex	Ex	Ex	12	County and local use and certain parochial school use are subject to full refund. Use by passenger vehicles with a capacity of 5 or more operating under a municipal franchise, is subject to full refund. Aviation refund applies only to fuel used on regularly scheduled interstate flights.
Minnesota	20	Ref	Ex	5	Ref[16]	Taxed	Ref[17]	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	15	Ref	Ref	9	Ref	Taxed	Ref	Taxed	Ex	Taxed	Ref	12	-
Montana	27	Ref	Ref (12)	3	Taxed	Ref	Ref[17]	Taxed	Ref[9]	Taxed	Ref	14	-
Nebraska	24.8[11]	Income tax credit (8.75)	Income tax credit (8.75)	5	-	Taxed	Taxed	Ex	Ex	Taxed	Taxed	3.5 (After calendar year)	Gasoline used by accredited flying schools is subject to full refund of the 5 cents aviation tax.
Nevada	24	Taxed	Taxed	-	Taxed	Ref[17]	Ref[17]	Taxed	Ref[9]	Taxed	Ref	6	Sales for commercial aviation use to other than licensed and bonded dealers are subject to full refund. Motorboat use is not refunded. Farmers and ranchers may claim refund on 80 percent of bulk purchases in excess of 50 gallons.
New Hampshire	18.7	Ref	Ref	4	Taxed	Ref	Ref	Ex	Ex	Ref	Ex	24	-

EXEMPTION AND REFUND PROVISIONS OF STATE GASOLINE TAXATION[1]

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TABLE MF-105
STATUS AS OF JANUARY 1, 1995

STATE	TAX RATE (CENTS PER GALLON) [2]	PRIVATE AND COMMERCIAL USE						PUBLIC USE				TIME LIMITS FOR REFUND CLAIMS (MONTHS AFTER PURCHASE) [7]	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]	PROVISIONS	MOTOR VEHICLES (NONHIGHWAY) [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)
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	21	Ref	Ref	-	Ref	Ref	Ref	Ex	Ex	Taxed	Ref	6	No refunds allowed for motorboat or highway maintenance uses.
New York	22.56 [11]	Ref (8)	Ref	14.56	Ref (8)	Ref (8) [10]	Ref (8)	Ex	Ex	Ex	Ex	24	Pleasure boat use in not refunded. Use by qualified taxicabs and omnibuses is subject to 3¢ 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	21.7 [11]	Ref (20.7)	Ref (20.7)	-	Ex	Taxed	Ref (20.7)	Ex	Ex	Ex, State; Ref (20.7), Local	Ex, State; Ref (20.7), Local	3.5 (After calendar year)	Aviation exemption applies to high octane fuel only; ordinary fuel used in aircraft is subject to refund of 20.7 cents of 21.7 cents tax. State agency and county and city school use is exempt. County and city use, city transit use and use by the State Highway Department, volunteer or county fire departments and approved sheltered workshop organizations are subject to refund of 20.7 cents of the 21.7 cents tax; volunteer rescue squads, solid waste compactor vehicles, spreader trucks and bulk feed trucks with power take- off are eligible for one-third of 20.7 cents of the 20.7 cents tax. Refunds claimed quarterly by last day of January, April, July, and October.
North Dakota	18	Taxed [8]	Ref (12)	8	Ref	Taxed	Taxed	Ex	Ex	Taxed	Taxed	6 (After calendar year)	Use by State, county or municipally owned and operated vehicles on construction, reconstruction or maintenance projects is refunded. When aviation tax is refunded, a 4 percent excise tax is levied.
Ohio	22	Ref	Ref	-	Ex	Ref	Ref	Ex	Ex	Taxed	Ref	6	Public transit use refunded at 11 cents per gallon for buses with a capacity of more than 18 persons and operated primarily in one or more municipalities.
Oklahoma	17	Taxed	Ex (13.92)	0.08	Ex	Taxed	Taxed	Ex	Ex	Local, Ex State, taxed	Local, Ex State, taxed	-	Use in school buses operated by school districts is exempt.
Oregon	24	Ref	Ref	-	Ref (17)	Ref	Ref	Taxed	Ref	Taxed	Ref	15	-
Pennsylvania	22.35 [11]	Taxed	Ref	3.5	Taxed	Taxed	Taxed	Ex	Ex	Ex	Ex	3 [18]	Transit use is taxed, except for publicly owned transit, which is exempt.
Rhode Island	29 [11]	Taxed	Ref	-	Ref	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	12	Use in State owned school buses and commercial shrimp boats is exempt.
South Dakota	18	Ref	Ref	6	Taxed	Taxed	Taxed	Ex	Ex	Taxed	Ref	15	-
Tennessee	20	Taxed	Ref (19)	1	Ex	Taxed	Taxed	Ex	Ex [11]	Ex [11]	Ex [11]	3 (After calendar year) government; 3.5 (after calendar year) agriculture	-
Texas	20	Ref (98 %)	Ref (98 %)	-	Ex	Ref (98 %)	Ref (98 %)	Ex	Ex	Taxed	Ref (98 %)	12	-
Utah	19	Taxed	Ref	4	Taxed	Taxed	Taxed	Ex	Ex	Ex	Ex	3.5 (After calendar year)	-

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, 1995

STATE	TAX RATE (CENTS PER GALLON)[2]	PRIVATE AND COMMERCIAL USE						PUBLIC USE				TIME LIMITS FOR REFUND CLAIMS (MONTHS AFTER PURCHASE)[7]	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]	PROVISIONS	MOTOR VEHICLES (NONHIGHWAY)[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)
Vermont	16	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 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 State Corporation Commission.
Washington	23	Ref	Ref	6	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.
West Virginia	25.35[11]	Ref[19]	Ref[19]	-	Ex[19]	Taxed	Taxed	Taxed	Ex[13]	Taxed	Taxed	6	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.[13]
Wisconsin	23.1[11]	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	9	Taxed	Ref (70 %)	5	Ref	Taxed	Taxed	Ex	Ex	Taxed	Taxed	3 (After July-June period), agriculture; no limit, aviation	Bulk deliveries (50 gallons or more) to University of Wyoming, community colleges, and public schools are exempt. Nonbulk purchases are refundable.

[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.

[2] See Table MF-121T for more detail on gasoline and gasohol tax rates and sales tax information.

[3] Only the aviation gasoline tax rates that differ from the prevailing tax rates in column (1) are shown in this column.

[4] Use in motor vehicles on public highways is taxed in all States.

[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.

[6] Includes Federal nonhighway and military use.

[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.

[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: 9.3 cents of the 12.3 cent tax for commercial fishing use in Florida; refund of 90 percent of tax on use in motor boats in Kentucky; full refund of the 20 cents tax for gasoline used in commercial fishing boats only in Louisiana; 15.5¢ of the 17¢ tax is refunded for industrial use.

[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.

[10] Closed portions of roads under repair are not public highways.

[11] Variable tax rate shown as of January 1, 1995.

[12] Rate consists of a fixed rate of 4 cents per gallon plus a 6 percent sales tax applied to a legislated retail price of motor fuel which is indexed to the CPI-U and currently yields a 8.3 cents per gallon rate. There is an additional State imposed State Comprehensive Enhanced Transportation System (SCETS) Tax that varies by county from 0 to 4.6 cents per gallon which is not included in rate shown.

[13] Gasoline is tax exempt if purchased in bulk lots of over 300 gallons in Wyoming; 500 gallons or more in Florida (from a licensed distributor) and West Virginia; and 6,000 gallons or more in Louisiana.

[14] It is exempt if contractor holds a cost-plus-fixed-fee contract with the U.S. Government.

Aviation gasoline sales in these States are generally exempt when purchased in large quantities or at specified airports.

[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.

[17] No refunds are paid on fuel used in highway construction or maintenance.

[18] Three months after fiscal year for agriculture, volunteer fire, ambulance, etc; 3 months after calendar year for political subdivisions.

[19] The 4.85 cents per gallon consumer sales and service tax is not refundable and aviation use is not exempt.

PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-FUEL TAX RECEIPTS

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

TABLE MF-106
STATUS AS OF JANUARY 1, 1995

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
ALABAMA			Rates shown composed of the following parts:	
Gasoline: 18 Cents	-	-	7¢ and 5¢ in §40-17-31; 4¢ in §40-17-220; 2¢ in §8-17-87	See remarks
Diesel: 19 Cents	-	-	13¢ in §40-17-2; 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; In-State vehicles must pay annual flat fee in lieu of excise tax.	40-17-165
Gasohol: 18 Cents	-	-	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.....	$2,100,000	Collection and administration of inspection fee.	Monthly payments of $175,000.	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
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

PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-FUEL TAX RECEIPTS

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

TABLE MF-106
STATUS AS OF JANUARY 1, 1995

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
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
ALASKA				
Gasoline: 8 Cents	-	-	-	43.40.010
Diesel: 8 Cents	-	-	-	43.40.010
LPG: None	-	-	-	
Gasohol: None	-	-	-	
			Tax levied on aviation gasoline, 4 cents per gallon; other aviation fuels, 2.5 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)
ME 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)
ARIZONA				
Gasoline: 18 Cents	-	-	-	28-1501
Diesel: 18 Cents	-	-	-	28-1501
LPG: 18 Cents	-	-	-	28-1501
Gasohol: 18 Cents	-	-	-	28-1501
			An additional 8 cent per gallon surcharge is imposed on motor carriers. (§28-1588)	
Motor Vehicle Division.....	Amount required	Refunds of tax.		28-1598(A)
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.	
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.	28-1502.01
Off-Highway Vehicle Recreation Fund.....	.55 percent	Informational and educational program on off-highway vehicle recreation, law enforcement, and facility development.		28-1502.03

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TABLE MF-106
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NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
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.	28-1598(A)
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.	28-1598(B)
Arizona Highway Patrol Fund.....	$17,500,000	Highway Patrol expenses.	Appropriation declines to $15,000,000 in FY 1996, $12,500,000 in FY 1997, and $10,000,000 after July 1, 1998.	28-1598(D)
State Highway Fund.....	1 cent	See below.		28-1598(C)
	3 cents	Distributed as follows:		28-1598(E)
State Highway Fund.....	64 percent	See below.		28-1598(E)
Counties (1.2 million population or more).....	14 percent	See below.	Distributed to county and incorporated cities based on population.	28-1598(E)
Counties (400,000 to 1.2 million population).....	8.5 percent	See below.	Distributed to county and cities based on unincorporated population.	28-1598(E)
Counties (less than 400,000 population).....	8.0 percent	See below.	Distributed to counties based on unincorporated population.	28-1598(E)
Incorporated Cities and Towns.....	5.5 percent	See below.	Distributed to cities on population basis in counties having fewer than 400,000 population.	28-1598(E)
	Remainder	Distributed as follows:		28-1598(G)
Counties.....	20 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.	28-1598(G)
Incorporated Cities and Towns.....	30 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.	28-1598(G)
	50 percent			28-1598(H)
Cities (over 300,000 population).....	7 percent	Construction and right-of-way of streets.	Distributed to each city based on population.	28-1598(H)
State Highway Fund.....	93 percent	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.	28-1598(H)
ARKANSAS			Rates shown are composed of the following parts:	
Gasoline: 18.7 Cents	-	-	8.5¢ in §26-55-205(a); 1¢ in 26-55-205(b); 4¢ in 26-55-1002; 5¢ in 26-55-1201; 0.2¢ in 8-7-905	See Remarks
Diesel: 18.7 Cents	-	-	9.5¢ in §26-56-201(a)(1), 1¢ in (a)(2), 4¢ in (d); 2¢ in 26-56-502; 2¢ in 26-56-601; 0.2¢ in 8-7-905	See Remarks
LPG: 16.5 Cents	-	-	7.5¢ in §26-56-301; 4¢ in §26-56-502; 5¢ in §26-56-601	See Remarks
Gasohol: 18.7 Cents	-	-	Same as gasoline.	See Remarks
Petroleum Storage Tank Fund.....	0.2 cent (gasoline/diesel)	Clean-up of tank spills.	This is the Petroleum Environmental Assurance Fee. This fee will continue until the balance in the Petroleum Storage Tank Trust Fund reaches $15,000,000. The fee will then be adjusted quarterly, whenever the Trust Fund falls below $12,000,000 or exceeds $15,000,000.	8-7-905

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NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
State Apportionment Fund.....	18.5 cents (gas/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 estimated 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	Gasoline tax refunds for agricultural 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 20 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
CALIFORNIA				
Gasoline: 18 Cents	-	-	-	Rev. & Tax. 7351
Diesel: 18 Cents	-	-	-	Rev. & Tax. 8651
LPG: 6 Cents	-	-	-	Rev. & Tax. 8651.6
Gasohol: 18 Cents	-	-	-	Rev. & Tax. 7351
Transportation Tax fund.....	All	Distributed as follows:		Rev. & Tax. 8351
State 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
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.	Refunds limited to 5 cents per gallon of motor-vehicle fuel used.	Rev. & Tax. 8352.3
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; Agriculture 224

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NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
California cont.				
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, and motor-vehicle fuel used in motor vehicles subject to on-highway registration 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.	33 percent of 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, and motor-vehicle fuel used in motor vehicles subject to on-highway registration 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.	Rev. & Tax. 8352.8
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 allocations 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.	Rev. & Tax. 8352, 8353, 9303
Counties.....	2.035 cents (gas) 1.80 cents (diesel)	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
	1.04 cents (gas)	Distributed as follows:		
Bicycle Lane Account.....	$360,000	Projects that serve the functional needs of commuting bicyclists by separating bicycle traffic from motor-vehicle traffic.		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 (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. (b) Balance apportioned on basis of each city's population.	Street & Hwy. 2107

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NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
	9 cents	Distributed as follows:		
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. 2107
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	Acquisition of rights-of-way for, and the construction, reconstruction, improvement, and maintenance of State highways and streets, and transfers for mass transportation guideway projects.	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 proration 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. 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, 188, 191
COLORADO				
Gasoline: 22 Cents	-	-	-	39-27-102
Diesel: 20.5 Cents	-	-	-	39-27-202
LPG: 20.5 Cents	-	-	-	39-27-202
Gasohol: 22 Cents	-	-	-	39-27-102
Underground Storage Tank Fund....	See remarks		Environmental response surcharge of $25 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)

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NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
Colorado cont.				
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
Department of 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)
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 (gasoline0			
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. Fund 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.	43-4-205(6)(a)
	Remainder			
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)

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	Remainder	Distributed as follows:		
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 CDOT.	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
CONNECTICUT				
Gasoline: 32 Cents	-	-	Increases to 33 cents on July 1, 1995; 34 cents on October 1, 1995; 35 cents on January 1, 1996.	12-458
Diesel: 18 Cents	-	-	-	12-458
LPG: 18 Cents	-	-	-	12-458
Gasohol: 31 Cents	-	-	Increases to 32 cents on July 1, 1995; 33 cents on October 1, 1995; 34 cents on January 1, 1996.	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 1995 Appropriations			
Debt Service.....	$338,220,000	Special tax and general obligation bonds.		
Department of Transportation.....	$284,766,907	All operating expenses of Department of Transportation. See below for some included programs.	Includes funds from Federal agencies and nonhighway programs.	
	$5,200,000	Highways and bridges.		
	$61,700,000	Rail operations.		
	$56,474,734	Bus operations.		
	$2,552,941	Highway planning and research.		
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.....	$42,725,559	All operating expenses of Department of Motor Vehicles.		
Department of Public Safety.....	$37,801,927	All operating expenses of the Highway Patrol function of the Department of Public Safety.		

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DELAWARE				
Gasoline: 23 Cents	-	-	-	30-5110
Diesel: 22 Cents	-	-	-	30-5132
LPG: 22 Cents	-	-	-	30-5132
Gasohol: 23 Cents	-	-	-	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; 2-1413
Municipal Street Aid Fund.....	$3,000,000	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
Delaware Transportation Authority.....	Remainder	To finance the costs of roads, highways and other transportation facilities.		30-5119
DISTRICT OF COLUMBIA				
All Motor Fuel: 20 Cents	-	-	-	47-2301
General Fund, District of Columbia.....	All	Distributed as follows:		47-2301
Metrorail/Metrobus Account.....	See remarks	Mass transit operations, maintenance, debt service, and construction.	This account was established because of the need to provide the Washington Metropolitan Area Transit Authority a stable and reliable source of revenue. After September 30, 1981, all revenues from certain taxes, fees, civil fines and penalties are allocated to this account, such as: motor-fuel taxes, motor-vehicle registration fees, parking fees and fines (exclusive of booting, towing and storage fees), sales and use taxes, and others.	1-2466
General Fund, District of Columbia.....	Remainder	Administration of Department of Transportation; construction and maintenance of bridges, roads, streets and alleys; expenses of the Department of Motor Vehicles; general purposes.	Net revenues from road-user taxes go into the general fund together with other revenues from many other sources and lose their identity. (See Table MV-106) Appropriations for highway purposes are made from the general fund and may be considered as derived from road-user taxes insofar as highway appropriations do not exceed such revenue.	47-2301
FLORIDA				
Gasoline: 12.3 Cents	-	-	2¢ in Constitution Article 12 §9; 1¢ in §206.60; 1¢ in §206.605; 8.3¢ in §212.62	See Remarks
Diesel: 23.9 Cents	-	-	4¢ in §206.87; 1¢ in 336.021; 6¢ in §336.025; 4.6¢ in §336.026; 8.3¢ in §212.62	See Remarks
LPG: 15.6 Cents	-	-	4¢ in §206.87; 1¢ in 336.021; 6¢ in §336.025; 4.6¢ in §336.026	See Remarks
Gasohol: 12.3 Cents (Variable).....	-	-	Same as gasoline. The 4 cent fixed component of the motor fuel tax is composed of a 2 cents "Constitutional Gas Tax", a 1 cent county tax and a 1 cent municipal tax. The variable component of the State motor-fuel tax (8.3 cents) is determined by applying the sales tax rate (6 percent) to the established retail price of fuel. This price is adjusted annually by the change in the CPI. The variable tax has a floor of 6.9 cents per gallon. This variable component does not apply to LPG. Diesel and LPG rates shown include mandatory local option taxes of 1 cent (the "Ninth-Cent Tax") and 6 cents. Counties may also impose on gasoline and gasohol the "Ninth-Cent Tax" and a 0 to 11 cent local option tax. Diesel and LPG rates shown also include an additional variable tax, the "State Comprehensive Enhanced Transportation System (SCETS) Tax". The SCETS rate is computed as two-thirds of the lesser of six cents or the local option tax rate imposed by the county (including the "Ninth-Cent Tax"), adjusted for annual changes in the CPI. (1995: diesel/LPG 4.6 cents, gasoline/gasohol 0 to 4.6 cents).	See Remarks
Ninth-Cent Gas Tax Trust Fund.....	1 cent (diesel/LPG), (optional 0 to 1 cent 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.	Local option tax on all motor fuels. Diesel/LPG portion mandatory. This additional 1 cent tax may be imposed by counties, either by referendum, or by extraordinary (majority plus one) vote of their governing bodies. Tax is administered by the Department of Revenue.	336.021

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Florida cont.				
Local Option Gas Tax Trust Fund.....	6 cents (diesel/LPG). (optional 0 to 11 cents gasoline/gasohol).	For use by county and municipal governments for transportation purposes.	Local option tax. Diesel/LPG portion mandatory. Tax is administered by the Department of Revenue. If all transportation needs are met, counties with population of 50,000 or less may use proceeds of "original" 1 to 6 cents of tax for other capital infrastructure needs.	336.025
	4.6 cents diesel/LPG. (0 to 4.6 cents gasoline/gasohol)	Distributed as follows:	This is the SCETS tax. Rate varies based on "Ninth Cent Tax" and local option tax imposed in each county. See above.	336.026
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.	336.026
General Revenue Fund.....	7.3 percent	Service charge for general State government expenses, and the review of agency budgets and programs.		336.026; 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 14.3 percent must be allocated to public transit projects.	336.026
	2 cents	Distributed as follows:	Identified as "Constitutional Gas Tax." 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
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 Gas Tax."		206.47
	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.		206.47
	1 cent	Distributed as follows:	Identified as "County Gas Tax."	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
	1 cent	Distributed as follows:	Identified as "Municipal Gas Tax."	
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

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NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
	Remainder (8.3 cents)	Distributed as follows:	Variable component distribution.	
Department of Revenue.....	Amount required	Refunds.	Farmers, commercial fisherman, local governments, transit systems 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 to municipalities and school districts are to be used for road construction, reconstruction and maintenance.	212.67
General Revenue Fund.....	7.3 percent	Service charge for general State government expenses, and the review of agency budgets and programs.		212.69
Department of Environmental Protection...	$7,550,000	Distributed as follows:		212.69
Motorboat Revolving Trust Fund.....	$1,250,000	Boating-related activities.		212.69
Aquatic Plant Control Trust Fund.....	$6,300,000	Aquatic weed control.		212.69
Game and Fresh Water Fish Commission, State Game Trust Fund.....	$1,250,000	Recreational boating activities, freshwater fisheries management and research.		212.69
Board of Regents.....	$1,500,000	Research issues related to urban transportation problems.		212.69
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)	212.69
Right-Of-Way Acquisition and Bridge Construction Trust Fund.....	$50,000,000 $25,000,000	Purchase of right-of-way and construction of bridges. 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.	206.46 320.20
State Department of Transportation.....	Remainder	Construction, maintenance, and administration of State highways, economic development road projects, and public transportation projects.	A minimum of 14.3 percent must be allocated to public transit projects.	206.46
GEORGIA				
Motor Fuel: 7.5 Cents **Aviation Fuel: 1 Cent**	- -	- -	The State also imposes a "Second Motor-Fuel Tax", a 3 percent sales tax assessed on the retail price of all motor fuels used on highways. (See Table S-106)	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
HAWAII				
Gasoline: 16 Cents **Diesel: 16 Cents** **LPG: 11 Cents** **Gasohol: 16 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

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NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
	Remainder	Distributed as follows:		
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.	This distribution is intended to represent revenue raised from non-highway recreational fuel use. The percentage (0.3 percent) is set until July 1, 1997. Beyond this date, the percentage will remain the same until the Department of Transportation develops a system to calculate this portion of tax revenues.	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 and the 4 percent sales tax on motor fuel. (See Tables MV-106 and S-106)	243-6
IDAHO				
Gasoline: 21 Cents	-	-	-	63-2405
Diesel: 21 Cents	-	-	-	63-2416
LPG: 15.2 Cents	-	-	Owners of LPG-powered vehicles may purchase an annual permit in-lieu of excise tax.	63-2424
Gasohol: 18.9 Cents	-	-	-	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 privilege tax on jet fuel and 5.5 cent privilege tax on general aviation fuel.	63-2412; 63-2418
Railroad Grade Crossing Protection Account.....	$250,000	Construction and improvement of railroad grade crossings.		63-2412; 63-2418
Local Bridge Inspection Account.....	$50,000	Inspection of bridges by local governments.	To match Federal bridge inspection funds.	63-2412; 63-2418
Local Highway Needs Assessment Account.....	$50,000	Evaluate local highway needs.		63-2412; 63-2418
	Remainder	Distributed as follows:		
Waterways Improvement Fund.....	1.28 percent	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; 63-2418
Off-Road Motor-Vehicle Fund.....	1.28 percent	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; 63-2418
Parks and Recreation Capital Improvement Fund....	0.44 percent	Road improvements to and within State parks.		63-2412; 63-2418

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NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
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
Cities, Counties and Highway Districts.....	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
ILLINOIS				
Gasoline: 19 Cents	-	-	Not included in rates shown is an additional 0.3 cent per gallon tax imposed on the receipt of fuel for sale or use with distribution to the Underground Storage Tank Fund.	35:505/2, 2a, 8a
Diesel: 21.5 Cents	-	-		35:505/2
LPG: 19 Cents	-	-	-	35:505/2
Gasohol: 19 Cents	-	-	-	35:505/2
			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.	35:505/13a(2) 35:505/13a.4
Motor-Fuel Tax Fund.....	All	For expenditures or Distributed as shown below:	This fund also receives a portion of revenues from the 6.25 percent sales tax. (See Table S-106)	35:505/8
State Construction Account Fund.....	2.5 cents (diesel)	See below.		35:505/8
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 Conservation.	35:505/8
Grade Crossing Protection Fund.....	$18,000,000	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 $1,500,000 monthly. Not less than $6,000,000 each fiscal year shall be used for construction or reconstruction of rail highway grade separation structures. $750,000 each fiscal year 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
	Remainder	Distributed as follows:		
Department of Revenue.....	Amount required	Collection, administration and refunds of motor-fuel tax.		35:505/8
Department of Transportation.....	Amount required	Costs of supervising use of motor-fuel tax funds. Apportioned to municipalities, counties and road districts.		35:505/8
Vehicle Inspection Fund.....	$25,000,000	Administration of Vehicle Emissions Inspection Law.	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
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
Court of Claims.....	Amount required	Amounts ordered paid by the Court of Claims.		35:505/8

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Illinois cont.				
	Remainder	Distributed as follows:	Amount distributed is derived by formula and represents approximately the net revenues of 5.5 cents.	
	41.6 percent	Distributed as follows:	Distributed by Department of Transportation.	
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
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
Counties (Under 1,000,000 population).....	18.27 percent	See authorized distribution 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
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
	58.4 percent	Distributed as follows:		
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
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
Secretary of State.....	Appropriation	Collection of motor vehicle, driver license and related fees.	Appropriation limited to fiscal year 1994 appropriation level ($130,500,000).	30:105/8.3
State Treasurer	Amount required	Debt service on State highway and transportation bonds.		30:105/8.3
Department of State Police...	Appropriation	Not to exceed 40 percent of the operational costs of the division of state troopers.	Appropriation limited to fiscal year 1994 appropriation level ($52,600,000). General Fund also supports Department of State Police.	30:105/8.3 30:105/5g
Department of Central Management Services.....	Appropriation	Services rendered the Department of Transportation for group insurance premiums.		30:105/8.3
Court of Claims	Appropriation	Payment of court awards and ordinary and contingent expenses.		30:105/8.3
Department of Transportation.....	Remainder	Construction, reconstruction, improvement, repair, maintenance, operation, and administration of highways.		30:105/8.3

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INDIANA				
Gasoline: 15 Cents	-	-	-	6-6-1.1-201
Diesel: 16 Cents	-	-	-	6-6-2.5-28
LPG: 0 Cents	-	-	Owners of LPG-powered vehicles pay an annual fee.	6-6-2.1-203
Gasohol: 15 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.....	6.67 percent (gasoline/gasohol)	Major road construction and rehabilitation. Lease payments to Indiana Transportation Finance Authority (ITFA).	6.67 percent is the equivalent of 1/15. 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 Police Reimbursement Fund.....	See remarks	State police activities.	Fund receives special fuels tax (LPG permits and diesel) revenues, sufficient to cover a legislatively set portion (currently, approximately 24 percent) of the State Police appropriation. $19,100,000 in 1994.	Public Law 227-1993
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.
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

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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
IOWA				
Gasoline: 20 Cents	-	-	-	452A.3
Diesel: 22.5 Cents	-	-	-	452A.34
LPG: 20 Cents	-	-	-	452A.34; 452A.3
Gasohol: 19 Cents	-	-	-	452A.3
Motor-Fuel Tax Refund Account.....	Amount required	Payment of refunds by Director of Revenue and Finance.	$28,674,883 in FY 1994.	452A.77
Motor-Fuel Tax Administration Account.....	Amount required	Cost of collection and administration of tax by director of revenue and finance.	$982,348 in FY 1995.	452A.77
State Aviation Fund.....	Tax on aviation fuel	Upgrading airport facilities.	Aviation fuel is taxed at 8 cents per gallon.	452A.82
Marine Fuel Tax Fund.....	0.9 percent of tax collected on gasoline and gasohol	Dredging and renovation of natural lakes; public boating facilities and navigation aids; and recreation boating activities of the Department of Natural Resources.	This percentage is subject to review by a legislative study committee every 4 years. Transfer is reduced by 3 percent for administrative costs, and by the amounts refunded to commercial fishermen.	452A.84
Road Use Tax Fund.....	Net revenue	Distributed as follows:	This is a common fund receiving collections from motor-fuel taxes, motor-vehicle registration and other fees, vehicle sales and use tax, and excise tax on auto rentals. (See Tables MV-106 and S-106.)	452A.79
Department of Transportation:		Allocation as follows:	Only DOT costs which are related to highway costs are payable from the Road Use Tax Fund. All other DOT costs are payable from general fund appropriation.	
(1) License Plates.....	Amount required	Payment of labor and materials required for production of license plates, decals, emblems and other related material.	Estimated $2,000,000 in FY 1995.	312.2(6)

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NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
IOWA cont.				
(2) Traffic Safety Improvements.....	0.5 percent of Road User Tax Fund	County, city and State traffic improvement projects.	Estimated $3,784,500 in FY 1995.	312.2(16)
(3) Recreational Trails.....	$1,000,000	Acquiring, constructing and improving recreational trails.		312.2(18)
(4) Registration.....	$650,000	Providing county treasurers with data processing equipment and support for vehicle registration and titling.		312.2(21)
(5) Driver's License Suspensions.....	$225,000	Cost of notice and personal delivery of service of driver license suspension, revocation or hearing.		321.211
(6) DOT Administration.....	Appropriation	Administration of the State DOT.	$28,825,140 in FY 1995. (94 Acts, Ch 1189, Sec. 6)	See remarks
(7) Motor Vehicle Division.....	Appropriation	County driver license pilot program.	$67,500 in FY 1995. (94 Acts, Ch 1189, Sec. 9)	See remarks
Primary Road Fund:		Allocation as follows:		
(1) State parks and Institutional Roads.....	0.65 percent	Construction and maintenance of roads and parking facilities in State parks, institutions, area schools and State fairgrounds.		312.2(5)
(2) Services for Cities.....	$500,000	To be used for paying expenses incurred by the DOT in providing certain specified services to cities.		312.2(5)
(3) State Primary Roads.....	$7,100,000	Construction, maintenance and administration of State primary roads.		312.2(7)
(4) State Review Board.....	$5,000	Payment of expenses of State functional classification review board.		312.2(10)
(5) State Primary Roads.....	$4,400,000	Construction, maintenance and administration of State primary roads.	This allocation is a result of increased truck registration fees and is a partial compensation for allowing trucks to operate on State primary roads with increased weight allowances.	312.2(11)
Highway Grade Crossing Safety Fund.....	$700,000	Safety studies at railroad crossing and installation of safety equipment.		312.2(5)
Highway Railroad Grade Crossing Surface Repair Fund.....	$900,000	Surface maintenance and repair at railroad crossing sites.		312.2(5)
Living Roadway Trust Fund.....	$250,000	Integrated roadside vegetation management program.	Represents distributions of $150,000 and $100,000. Program is administered by State Department of Transportation. Revenue allocations: 47.5 percent to Department of Transportation, 32.5 percent to counties, and 20 percent to cities.	312.2(9); 312.2(12)
Farm-to-Market Fund.....	$1,500,000	Construction of farm-to-market roads administered by the State Department of Transportation.	This allocation is a result of increased truck registration fees and is a partial compensation for allowing trucks to operate on farm-to-market roads with increased weight allowances.	312.2(11)
General Fund.....	25 cents per certificate of title	State general purposes.	To be taken from use tax.	312.2(13)
Revitalize Iowa's Sound Economy Fund.....	1.55 cents per gallon motor & special fuel	Highway projects that promote economic development.	Excludes aviation gasoline. To be distributed: 20/31 for primary roads, 1/31 for secondary roads, and 10/31 for city streets. (§315.4)	312.2(14)
Secondary Road Fund.....	0.45 cents per gallon motor & special fuel	Construction, maintenance and administration of secondary roads.		312.2(14A)

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NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
General Fund.....	4 percent of Use Tax collections	Public transit assistance.	Amount equal to 1/20 of 80 percent of revenue from use tax on motor vehicles, trailers, and motor-vehicle accessories and equipment. (See Table S-106)	312.2(15)
Motorcycle Rider Education Fund.....	$1.00 per year of motorcycle license validity	Safety education of motorcycle riders.	To be taken from Use tax. Estimated $360,000 in FY 1995.	312.2(17)
County Bridge Construction Fund.....	$2,000,000	Bridge construction and reconstruction.		312.2(19)
City Bridge Construction Fund.....	$500,000	Bridge construction and reconstruction.		312.2(19)
Department of Public Safety.....	Appropriation	Highway law enforcement.	$35,757,454 for FY 1995. (94 Acts, Ch. 1189, Sec. 4(1 through 4))	See remarks
Salary Adjustment Fund.....	Appropriation	Salary adjustments.	$1,350,000 for FY 1995. (94 Acts, Ch. 1119, Sec. 8)	See remarks
Department of Management.....	Appropriation	Highway law enforcement.	$56,000 for FY 1995. (94 Acts, Ch. 1188, Sec. 10)	See remarks
Department of Personnel.....	Appropriation	Personnel services provided to State Department of Transportation.	$51,651 for FY 1995. (94 Acts, Ch. 1188, Sec. 15	See remarks
	Remainder	Distributed as follows:		
Primary Road Fund.....	47.5 percent	State highway construction, maintenance and administration.		312.2(1)
Counties.....	24.5 percent	County road construction, maintenance and administration.	Distributed among counties on the basis of 60 percent relative needs and 40 percent relative areas.	312.2(2)
Farm-to-Market Fund.....	8 percent	For construction of farm-to-market roads administered by the State Department of Transportation.	Distributed among counties on the basis of 60 percent relative needs and 40 percent relative areas.	312.2(3)
Cities.....	20 percent	Construction, maintenance and administration of roads and streets within cities.	Distributed in proportion that the population of the municipality bears to the total municipal population of the State.	312.2(4)
KANSAS				
Gasoline: 18 Cents	-	-	-	79-34,141
Diesel: 20 Cents	-	-	-	79-34,141
LPG: 17 Cents	-	-	-	79-34,141
Gasohol: 18 Cents	-	-	-	79-34,141
Motor-Vehicle Fuel Tax Refund Fund.....	Amount required	Refunds of tax on motor fuel used for nonhighway purpose.	Most special fuel and LPG refunds are taken from daily receipts. Fund balance is maintained at $1,000,000.	79-3425
Kansas Qualified Agricultural Ethyl Alcohol Producer Incentive Fund.....	$2,500,000	Payment of producer incentives for the production of agricultural ethyl alcohol by qualified Kansas producers.	Expires July 1, 1997. (§79-34,164)	79-34,160
	Remainder	Distributed as follows:		
State Highway Fund.....	59.5 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)

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NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
Special City and County Highway Fund.....	40.5 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.....	$2,500,000	See remarks.	Distributions are to insure that the amounts received by counties from the Special City and County Highway Fund are not less than those previously received from State highway-user revenues. Transfers of $625,000 in January, April, July and October are made to the fund for a total of $2.5 million annually. Differences are made up on April 15 and remainder reverts back to the Special City and County Highway Fund.	79-3425c
	Remainder	Distributed as follows:		
Counties.....	57 percent	County highway purposes.	$5,000 annually to each county. The revenues from 4 cents per gallon are apportioned 33 1/3 percent on proportion of money collected from vehicle registration fees, 33 1/3 percent on proportion of average daily vehicles miles exclusive of the interstate system, and 33 1/3 percent on proportion of total road miles. The remainder is apportioned 50 percent on motor vehicle registration fees and 50 percent on average daily vehicle miles travelled. 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
KENTUCKY				
Gasoline: 16.4 Cents	-	-	Variable tax computed as 9 percent of average tank wagon wholesale price of gasoline. Tax rates change quarterly and are the same for each type of motor fuel. Minimum tax is 10 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 diesel. The gasoline, gasohol, and diesel 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 (2.2 cents) and 4.7 percent per gallon on diesel (5.2 cents). Total rate set at 17.2 cents per gallon.	138.220; 224.823
Diesel: 13.4 Cents	-	-		138.220; 224.823
LPG: 15 Cents	-	-		138.220
Gasohol: 16.4 Cents (Variable).....	-	-		138.220; 224.823
State Treasurer.....	Amount required	Refunds for aviation, agriculture and boating use.		138.341; 138.344; 138.445
Petroleum Storage Tank Environmental Assurance Fund.....	1.4 cents	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.	224.60-140
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	Interest and principal on general obligation highway bonds.		177.595
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

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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
LOUISIANA				
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...	All	After debt service requirements, dedicated or appropriated for construction and maintenance of roads and bridges of the State and Federal highway systems, statewide flood-control program, ports, airports, transit, state police (for traffic services), and the Parish Transportation Fund. Distributed as follows:		Constitution Article 7 § 26
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

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	Remainder	Distributed as follows:		
State Police Retirement Fund.....	30 percent			47:727
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
MAINE				
Gasoline: 19 Cents	-	-	-	36-2903
Diesel: 20 Cents	-	-	-	36-3203
LPG: 18 Cents	-	-	-	36-3203
Gasohol: 19 Cents	-	-	-	36-2903
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 General 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; 36-3203
Department of Marine Resources and Boating Facilities Fund.....	2 percent of all motor fuel	Refunds and improvement of commercial fishing and recreational boating facilities.	Net funds distributed 20 percent to Department of Marine Resources and 80 percent to Boating Fund. Total not to exceed $2,000,000 annually.	36-2903-A
Inland Fisheries and Wildlife, Snowmobile Trail Fund.....	0.5 percent of all motor fuel	Improvement of recreational snowmobiling.	Fund is distributed 10 percent to Inland Fish and Game, and 90 percent to Snowmobile Trail Fund.	36-2903-B
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 highway police.	50 percent of total operating cost.	

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Local Road Assistance Program.....	See remarks	Assistance to local governments for maintenance of local roads and streets.	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 $1,200 per mile.	23-1803-B
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.		
MARYLAND				
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
Motor-Fuel Tax Division, State Comptroller.....	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)	See authorized distribution below:	All motor fuel taxes in excess of 18.5 cents are distributed to this account.	TG 2-1103
	18.5 cents			
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.....	15 percent	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).....	15 percent	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

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MASSACHUSETTS				
Gasoline: 21 Cents	-	-	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). LPG rate is scheduled to increase to 9.3 cents on April 1, 1995.	64A-3A
Diesel: 21 Cents	-	-		64A-3A; 64E-4
LPG: 8.6 Cents	-	-		64A-3A; 64E-4
Gasohol: 21 Cents (Variable).....	-	-	-	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.....	15 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
	70 percent	Distributed as follows:		
Infrastructure Fund.....	47.62 percent	Debt service, capital projects, and capital assistance funds for regional transit authorities.	Equivalent to 33.334 percent of total gasoline revenues.	29-2O
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 1995 Appropriations			
Debt Service.....	$255,815,406	Principal and interest on State highway debt.		
Board of Retirement.....	$70,250,456	State employees' retirement system.		
Department of Revenue.....	$4,978,888	Collection and administration of motor-fuel tax.		
Metropolitan District Commission.....	$21,138,757	Maintenance and policing of boulevards and parkways in Greater Boston.		
Governor's Transportation Safety Bureau.....	$116,473	Matching funds for a Federal planning and administration grant.		
Executive Office of Public Safety.....	$125,690,359	State police and law enforcement; motor-carrier safety assistance.		
Registry of Motor Vehicles.....	$41,408,472	Collection and administration of motor-vehicle fees.		
Division of Insurance.....	$2,044,658	Administration of motor-vehicle liability insurance and appeals on motor-vehicle liability policies.		
Executive Office of Transportation and Construction	$314,020	Administration and planning of State Department of Transportation.		
Massachusetts Highway Department.....	$91,404,867	Maintenance and administration of State highways and bridges.	Bond proceeds provide construction funding and Federal-aid matching.	

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Department of Environmental Management.....	$2,182,473	Resource conservation and protection program, and recreation program.		
Office of the Treasurer and Receiver General.....	$999,595	Administration.		
Department of Fisheries, Wildlife, and Environmental Law Enforcement.....	$1,058,827	Administration and operations of the Division of Environmental Law Enforcement.		
Merit Rating Board.....	$4,785,657	Administration of the Safe Driver Insurance Plan program.		
MICHIGAN				
Gasoline: 15 Cents	-	-	Rate may be adjusted by Commissioner of Revenue.	207.102
Diesel: 15 Cents	-	-	-	207.102
LPG: 15 Cents	-	-	-	207.152
Gasohol: 15 Cents (Variable).....	-	-	-	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
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
State Waterways and 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.	318.537
	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.....	$5,000,000	Improve or reconstruct existing bridges or for construction of bridges to replace existing bridges in whole or in part.		247.661b
Economic Development Fund.....	$36,775,000	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

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Michigan cont.				
Local Program Fund.....	$33,000,000	See purposes and distributions below.	Not less than $20,000,000 is appropriated annually. (Not more than $33,000,000 is appropriated in FY 1995 and not less than $33,000,000 is appropriated in FY 1996)	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.	247.660
	Remainder	Distributed as follows:	Not less than 1 percent for nonmotorized 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
Local Program Fund.....	$45,000,000	See purposes and distributions below.	Not more than $78,000,000 appropriated annually including the $33,000,000 ($33,000,000 in FY 1995) distribution shown above. (Not less than $33,000,000 in FY 1996).	247.660
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.....	See distributions above	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 therefor.	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

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TABLE MF-106
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NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
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
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
MINNESOTA				
Gasoline: 20 Cents	-	-	-	296.02
Diesel: 20 Cents	-	-	-	296.025
LPG: See remarks	-	-	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.....	0.75 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
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

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TABLE MF-106
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NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
	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
Trunk Highway Fund.....	28 percent	Debt service on trunk highway bonds. Construction, maintenance and administration of trunk highway system and support of State patrol.		161.081
County-State Aid Highway Fund.....	64 percent	Construction of town bridges and roads. Repair and restoration of former trunk highways reverted to counties.	25 percent must be expended on town bridges. 47.5 percent must be transferred to towns for construction of town roads.	161.081
Municipal-State Aid Street Fund.....	8 percent	Repair and restoration of former trunk highways reverted to municipalities.		161.081
MISSISSIPPI				
Gasoline: 18.4 Cents	-	-	18¢ in §27-55-11; 0.4¢ in §49-17-407	See remarks
Diesel: 18.4 Cents	-	-	18¢ in §27-55-313; 0.4¢ in §49-17-407	See remarks
LPG: 17 Cents	-	-	-	27-59-11
Gasohol: 18.4 Cents	-	-	Same as gasoline. The rates shown for gasoline, diesel, and gasohol include a 0.4 cent Environmental Protection Fee. This fee will be discontinued whenever the unobligated fund balance reaches $10,000,000 and will be reimplemented whenever the balance falls below $6,000,000.	See remarks
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)		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.....	$48,000,000	Construction and reconstruction of state-aid road system, and administrative costs of division.	$4,000,000 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)

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NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
	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)
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
	Remainder	Debt service for county roads and road districts; construction and maintenance of roads and bridges in counties.		27-5-101(b)(vi)
MISSOURI				
Gasoline: 15 Cents	-	-	Rate increases to 17¢ on April 1, 1996.	142.025
Diesel: 15 Cents	-	-	Rate increases to 17¢ on April 1, 1996.	142.372
LPG: 15 Cents	-	-	-	142.372
Gasohol: 15 Cents	-	-	Rate increases to 17¢ on April 1, 1996. Rates shown do not include inspection fee. (§414.082)	142.025
Motor-Fuel Tax Fund.....	All	Distributed as follows:		
State Highways and Transportation Department Fund.....	$9,205,000	City and county share of cost of collection and refunds of motor-fuel collections.	Represents monthly payments of $767,000. This is a predetermined amount that is recalculated annually.	226-300

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NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
	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)
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.; highway-related activities of the Highway and Transportation Commission and Department of Public Safety, State Auditor, Treasurer, Secretary of State, Department of Consumer Affairs - Regulation and licensing, as well as employee retirement costs, workman's compensation, etc.		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)
MONTANA				
Gasoline: 27 Cents	-	-	-	15-70-204
Diesel: 27 Cents	-	-	-	15-70-321
LPG: 0 Cents	-	-	Owners of LPG-powered vehicles pay an annual license fee.	-
Gasohol: 27 Cents	-	-	-	15-70-204
Special Revenue Fund, State Treasury.....	All	For distribution by Department of Transportation as follows:		15-70-101
Department of Transportation.....	Amount required	Refunds.	60 percent refund for agricultural use.	60-3-201
Counties.....	Appropriation	Public transportation.	Department of Transportation contributes 50 percent of annual State appropriation for public transportation and allocates it to counties. Department of Commerce contributes 50 percent of annual State appropriation for public transportation and allocates it to cities.	7-14-102

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NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
Montana Local Technical Assistance.....	$164,000	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
State Highway Account.....	Amount required	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.....	0.36 percent	Develop and maintain facilities which are open to public at no admission cost and to promote snowmobile safety.	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 equalling 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
NEBRASKA				
Gasoline: 24.8 Cents	-	-	10.5¢ in §66-489; 10.7¢ in §66-4,141; 1¢ in 66-4,142; 2¢ in §66-4,145; 0.3¢ in 66-1521; 0.3¢ in 66-1522	See remarks
Diesel: 24.8 Cents	-	-	10.5¢ in §66-668; 10.7¢ in §66-4,141; 1¢ in 66-4,142; 2¢ in §66-670; 0.3¢ in §66-1521; 0.3¢ in §66-1522	See remarks
LPG: See remarks	-	-	Permit required for all users.	§66-685
Gasohol: 24.8 Cents (Variable).....	-	-	Same as gasoline. Rates are composed of flat rate taxes of 10.5 cents and 2 cents, and variable excise tax (presently 10.7 and 1.0 cents). The larger variable rate tax is determined quarterly by the Department of Revenue 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 State Board Equalization and Assessment to insure an adequate Highway Cash Fund. The smaller variable rate tax is determined quarterly in a similar manner, and is intended to compensate for lost revenue caused by ethanol production incentive credits. Rates shown include a 0.6 cent "Petroleum Release Remedial Action Fee".	See remarks
Petroleum Release Remedial Action Collection Fund.....	0.6 cent	Petroleum leak cleanup and restitution.	This represents the Petroleum Release Remedial Action Fee. The fee is suspended when the balance of the Petroleum Release Remedial Action Fund exceeds $5,000,000. One half (0.3 cent) of the fee is reinstituted when the balance falls below $3,000,000, and the full 0.6 cent is reinstated when the balance falls below $2,000,000.	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
County Road Funds.....	50 percent	Construction, maintenance, and administration of county roads.		66-4,148

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NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
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
Agricultural and Industrial Tax Credits.....	Amount required	See remarks.	8.75 cents per gallon credited to Nebraska's income tax liability for gasoline used for agricultural and industrial purposes with 8.5 cents going to persons filing such claims and 0.25 cents going to the State General Fund for administrative purposes.	66-4,124
Agricultural Alcohol Fuel Tax Fund.....	1.25 cents per gallon	Program for implementation of State agricultural alcohol industry for automotive fuels.		66-4,134
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
Highway Cash Fund.....	Appropriation	Operating costs of public transportation systems.	Public transportation allocation not to exceed $1,000,000 annually.	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
NEVADA				
Gasoline: 24 Cents	-	-	17.65¢ in §365.170; 3.6¢ in §365.180; 1.75¢ in §365.190; 1¢ in §365.192	See remarks
Diesel: 27 Cents	-	-	-	366.190
LPG: 23 Cents	-	-	-	366.190
Gasohol: 24 Cents	-	-	-	Same as gasoline.
			Rates shown do not include an additional 0.6 cent per gallon Petroleum Discharge fee on gasoline, diesel fuel, and heating oil. Some counties also assess an optional gasoline tax of up to 9 cents.	
County-City Regional Street and Highway Fund.....	9 cent Optional gasoline tax	Collection, administration and refunds of tax. Bond payments. Project construction of county regional outline. 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 4 cents, Churchill 4 cents, Clark 5 cents, Douglas 4 cents, Elko 4 cents, Esmeralda 4 cents, Humboldt 4 cents, Lander 4 cents, Lincoln 4 cents, Lyon 4 cents, Mineral 6 cents, Nye 4 cents, Pershing 4 cents, Washoe 4 cents, and White Pine 4 cents. If an incorporated city in the county does not become part of the regional commission, the city can receive their prorated share based on assessed valuation of city to county above. Revenue is placed in the regional fund and used in the regional area.	373.030; 337.110

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NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
Petroleum Cleanup Trust Fund.....	Petroleum Discharge Fee	Cleanup of leaking underground petroleum tanks.	Additional 0.6 cent fee imposed on gasoline, diesel fuel, and heating oil.	590-840
	Motor Fuel and Special Fuel Taxes	Distributed as follows:		
Department of Taxation.....	Amount required	Refunds.		
Wildlife and Parks.....	Taxes on marine use	Improvement of boating facilities and water craft control.	These are considered excise taxes on motor fuel used in water craft.	365.535
County Airport Funds.....	Aviation Fuel Tax	County airport purposes and civilian air patrol.	Administrative expense is limited to 5 percent of gross tax collections. By legislative action $85,000 is transferred to civilian air patrol prior to disbursement to counties.	365.565
	Remainder	Distributed as follows:		
County Gasoline Tax Fund.....	3.6 cents (gasoline)	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: (a) 25 percent in proportion to total area; (b) 25 percent in proportion to population according to the latest available Federal census; (c) 25 percent in proportion to road and street mileage (nonfederal-aid primary roads). Remainder shared with incorporated cities within county.	365.550
County-City.....	1.75 cents (gasoline)	Construction and maintenance of city streets, alleys and public highways, and debt service of revenue bonds.	Each county's share of the 1.75 cent tax is apportioned between the county and incorporated cities within the county in the same ratio as the assessed valuation of property within incorporated cities within the county bears to the total assessed valuation of property within the county.	365.560
County-City.....	1 cent (gasoline)	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.	365.196
State Highway Fund.....	17.65 cents (gas) All (diesel/LPG)	Distributed as follows:	The State Highway Fund receives both motor-fuel tax and motor-vehicle revenues. (See Table MV-106.)	365.540; 366.700
Administration.....	Appropriation	Operation of the various divisions of the Department of Motor Vehicles.	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. Cost of administration and collection of the 22 cent special fuel tax, administered by the Carrier Division, Department of Motor Vehicles, is also limited by legislative appropriation made from the State Highway Fund.	481.083
State Highway Patrol.....	Appropriation	Enforcement of traffic laws.		481.083
	Remainder	Distributed as follows:		
Nevada Department of Transportation.....	5 cents	Construction and maintenance of public highways.	This amount may not be used to purchase equipment.	365.540; 366.700
Nevada Department of Transportation.....	Remainder	Construction, maintenance and administration of designated State highways and Federal-aid highways.		365.540; 366.700
NEW HAMPSHIRE				
Gasoline: 18.7 Cents	-	-	18¢ in §260:32; 0.6¢ in §146:D-3	See remarks
Diesel: 18.7 Cents	-	-	Same as gasoline.	See remarks
LPG: 18 Cents	-	-	-	260:52; 260.32
Gasohol: 18.7 Cents	-	-	Same as gasoline. The gasoline, diesel, and gasohol rates shown include a 0.7 cent additional tax for Oil Discharge and Disposal Cleanup Fund but do not include an additional tax for the Oil Pollution Control Fund, which is assessed on a broad range of petroleum products.	See remarks
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

PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-FUEL TAX RECEIPTS

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TABLE MF-106
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NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
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.	
Oil Discharge And Disposal Cleanup Fund.....	0.6 cent (gasoline, diesel, gasohol)	Reimbursement for costs incurred in cleaning up oil discharges and disposals in the ground waters, surface waters 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
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)	260:59
	2 cents	Distributed as follows:		235:23-a
Highway and Bridge Betterment Account.....	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
NEW JERSEY				
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
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
Department of Transportation.....	$2,000,000	Elimination of grade crossings.		54:39-72

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TABLE MF-106
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NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
Transportation Trust Fund.....	7 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.	2.5 cents of motor-fuel tax is constitutionally dedicated to fund. 4.5 cents of motor-fuel tax is legislatively dedicated to fund. Revenue from increased motor-vehicle registration and other fees (not less than $30,000,000 a year) dedicated to fund (Chapter 73, 1984 Laws). Minimum annual appropriation of $331,000,000 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.	
NEW MEXICO				
Gasoline: 21 Cents	-	-	Scheduled to drop to 18 cents on July 1, 1995. (Ch. 6 (S.B. 11), Laws 1995)	7-13-3; 7-13A-3
Diesel: 19 Cents	-	-	-	7-16A-13; 7-13A-3
LPG: 18 Cents	-	-	-	7-16A-13
Gasohol: 21 Cents	-	-	Scheduled to drop to 18 cents on July 1, 1995. (Ch. 6 (S.B. 11), Laws 1995)	7-13-3; 7-13A-3
			Gasoline, diesel and gasohol rates shown include the "Petroleum Products Loading Fee" of $80.00 per 8,000 gallon load (1 cent per gallon)	
Corrective Action Fund.....	1 cent (gasoline, diesel, gasohol)	Cleanup of petroleum leakage.	This is the Petroleum Products Loading Fee. Imposition of the fee will cease whenever the balance of the Corrective Action Fund exceeds $50,000,000 and will be reimposed when the balance drops below $12,000,000.	7-1-6.25
Gasoline Tax Suspense Fund.....	Amount required	Refunds.	The Department of Taxation and Revenue allocation for administration is provided by legislative appropriation from the State General Fund. (General Fund supports State highway police)	7-13-14
	Net diesel/LPG receipts (18 cents)			
State General Fund.....	11.11 percent	Public school transportation.		7-1-6.37
State Road Fund.....	88.89 percent	See authorized distribution below.		7-1-6.10
	Net gasoline/gasohol receipts (20 cents)	Distributed as follows:	Scheduled to drop to 17 cents per gallon on July 1, 1995. (Ch. 6 (S.B. 11), Laws 1995)	
State Aviation Fund.....	0.22 percent	Construction and development of public airport facilities.		7-1-6.7
Motorboat Fuel Tax Fund.....	0.11 percent	Construction, improvement, and furnishing of boating and related facilities in the State.		7-1-6.8
	8.82 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.....	4.90 percent	County road purposes.	Distributed on mileage basis. Also receives certain motor-vehicle revenues. (See Table MV-106)	7-1-6.19
Municipalities.....	4.90 percent	Municipal road purposes.	Distributed on taxable gallonage basis.	7-1-6.27
Municipal Arterial Program....	1.22 percent	Construction and reconstruction of urban extensions of rural state highways, and other streets determined by the State Highway Department.		7-1-6.28
Local Governments Road Fund.....	10.37 percent	Maintenance, construction and improvement of local roads.		7-1-6.28
State General Fund.....	4.64 percent	Public school transportation.		7-1-6.37
State Road Fund.....	64.82 percent	Maintenance, construction and improvement of State highways, and parks and recreation roads, and matching Federal allotment under Federal-aid road laws.	Monthly allotments are made to this fund from the Gasoline Tax Suspense Fund. This also receives motor-vehicle revenues and severance tax revenue. (See Tables MV-106 and S-106)	7-1-6.10

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NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
NEW YORK				
Gasoline: 22.56 Cents	-	-	4¢ in TAX 284; 3¢ in 284-a; 1¢ in 284c; 0.05¢ in 284-d; 7.7¢ in 301-a; 1.61¢ in 301-f; 5.2¢ in 301-j	See remarks
Diesel: 24.51 Cents	-	-	6¢ TAX 282-a; 3¢ in 282-b; 1¢ in 282-c; 7.7¢ in 301-a; 1.61¢ in 301-f; 5.2¢ in 301-j	See remarks
LPG: 8 Cents	-	-	4¢ in TAX §284; 3¢ in TAX §284-a; 1¢ in TAX §284c	See remarks
Gasohol: 22.51 Cents	-	-	4¢ in TAX 284; 3¢ in 284-a; 1¢ in 284c; 7.7¢ in 301-a; 1.61¢ in 301-f; 5.2¢ in 301-j	See remarks
(Variable).....			Rates shown include a flat rate of 10 cents (6 cents plus 3 cents plus 1 cent) for diesel and 8 cents (4 cents plus 3 cents plus 1 cent) for gasoline, 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 and a supplementary Petroleum Business Tax on gasoline, gasohol, and diesel. The basic rate is currently 7.7 cents, and the supplementary rate is 5.2 cents. Every January 1, the basic and supplementary rates are indexed based on the Refined Petroleum Products category of the Producer Price Index. A temporary surcharge of 12.5 percent (1.61 cents) is applied to the basic and supplemental Petroleum Business Tax Rates. The rate surcharge is scheduled to drop to 7.5 percent on June 1, 1995, to 2.5 percent on June 1, 1996, and to expire on June 1, 1997.	
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
State General Fund.....	1.61 cents	State general purposes. Subject to appropriation for highways and other purposes.	This represents the 12.5 percent surtax on the Petroleum Business Tax and the Supplemental Petroleum Business Tax. This distribution will drop to 0.97 cents when the surtax drops to 7.5 percent on June 1, 1995, will further decline to 0.32 cents on June 1, 1996, and will expire on June 1, 1997. Distribution does not apply to LPG.	TAX 301-g TAX 171-a
	5.2 cents	Distributed as follows:	This represents the Supplemental Petroleum Business Tax. Distribution does not apply to LPG.	TAX 301-j
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
	7.7 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.	TAX 312 TAX 171-a
	Remainder	Distributed as follows:		
State General Fund.....	22.4 percent	State general purposes.		TAX 312 TAX 171-a
Mass Transit Operating Assistance Account.....	18.6 percent	Operating assistance for metropolitan mass transportation.		TAX 312
	59 percent	Distributed as follows:		TAX 312
Dedicated Mass Transportation Trust Fund.....	37 percent	Construction, maintenance, and operation of mass transit facilities including vehicles. Debt service.		TAX 312 TAX 301-j
Dedicated Highway and Bridge Trust Fund.....	63 percent	See below.		TAX 312 TAX 301-j
Dedicated Highway and Bridge Trust Fund.....	4 cents (gasoline/LPG)	Construction and maintenance of highways, parkways and bridges. Debt service.		TAX 289-e; FIN 89-B
State General Fund.....	6 cents (diesel)	State general purposes.		TAX 289-e TAX 171-a

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NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
	3 cents	Distributed as follows:		TAX 282-b; TAX 284-a
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; TAX 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; TAX 284-a; FIN 89-a
State General Fund.....	75 percent	State general purposes.		TAX 289-e TAX 171-a
	1 cent	Distributed as follows:		
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. (ST FIN 89) Half of this amount is credited to the Reserve Account within the fund.	TAX 282-c; TAX 284-c
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. (ST FIN 89-a) Half of this amount is credited to the Reserve Account within the fund.	TAX 282-c; TAX 284-c
NORTH CAROLINA				
Gasoline: 21.7 Cents	-	-	§105-434; §105-449.16	See remarks
Diesel: 21.7 Cents	-	-	Same as gasoline.	See remarks
LPG: 21.7 Cents	-	-	Same as gasoline.	See remarks
Gasohol: 21.7 Cents (Variable).....	-	-	Same as gasoline.	See remarks
			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 (4.2 cents as of January 1, 1993) calculated as the greater of 3.5 cents or 7 percent of the average wholesale price of motor fuel, as computed every six months.	
	Inspection Fee	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.		105-446
	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.	105-445

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NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
North Carolina cont.				
	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.	105-445; 105-449.16
Wildlife Resources Commission.....	1/6 of 1 percent	Commission expenses.		105-446.2
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 traveled by more than 50 vehicles per day.	136-44.2A
Department of Public Instruction.....	Appropriation	Driver training and safety education in public schools.		
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.	105-445, 105-449.16
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

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NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
NORTH DAKOTA				
Gasoline: 18 Cents	-	-	-	57-43.1-02
Diesel: 18 Cents	-	-	-	57-43.1-02
LPG: 18 Cents	-	-	-	57-43.1-02
Gasohol: 18 Cents	-	-	-	57-43.1-02
Township Road Fund.....	1 cent	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 16.5 cents for industrial users, and 13 cents for agricultural users.	57-43.1-03; 57-43.1-03.1
Agriculturally Derived 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.....	2 cents - 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
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
Highway Tax Distribution Fund.....	Appropriation	Collection and administration of motor-fuel tax.	Legislative appropriation of $1,025,000 for biennium ending June 30, 1995.	57-43.1-29
Highway Tax Distribution Fund.....	Remainder (net of 16 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
OHIO				
Gasoline: 22 Cents	-	-	2¢ and 15¢ in §5735.05; 2¢ in §5735.25; 2¢ in §5735.29; 1¢ in §5735.30	See remarks
Diesel: 22 Cents	-	-	Same as gasoline.	See remarks
LPG: 22 Cents	-	-	Same as gasoline.	See remarks
Gasohol: 22 Cents (Variable).....	-	-	Same as gasoline. Rates shown include a base tax of 7 cents plus the fifth tax, the "added motor-fuel tax" of 15 cents per gallon. The fifth tax is a variable tax based on a formula using the U.S. Consumer Price Index and motor fuel consumption with a maximum annual increase of 1 cent per year. (5735.011)	See remarks
Waterways Safety Fund.....	0.5 percent of gross tax receipts	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.	5735.051
Tax Refund Special Account.....	Amount required	Administrative expenses and refunds of motor-vehicle fuel taxes.	Sufficient amounts are placed in account to equal refunds certified by the Tax Commissioner.	5735.23; 5735.26

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NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
Ohio cont.				
	Remainder	Distributed as follows:		
State and Local Government Highway Distribution Fund.....	15 cents	Distributed as follows:	Represents the variable rate "fifth tax".	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.	5735.23
	Remainder	Distributed as follows:		
Municipalities.....	10.7 percent	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)
Counties.....	9.3 percent	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)
Townships.....	5 percent	Construction and maintenance of township roads and highways.	Distributed to townships in equal portions. Receipts flow through the Gasoline Excise Tax Fund.	5735.23; 5735.27(A)(5)
State Highway Operating Fund.....	75 percent	Construction and maintenance of State highways.	This fund also receives certain motor-carrier revenues. (See Table MV-106)	5735.23; 5735.27(B)(1)
	2 cents		This represents the "first tax".	
Grade Crossing Protection Fund.....	Amount required	Payment of public share of the cost of reducing hazards at public highway-railway crossings.		4907.472; 5735.23
	Remainder	Distributed as follows:		
Municipalities.....	30 percent	See above for authorized expenditures.	Allocated on basis of number of vehicles registered in preceding year. In cities on State highway system 7.5 percent of the 30 percent shall be spent on municipal extensions. Receipts flow through the Gasoline Excise Tax Fund.	5735.23; 5735.27(A)(1)
Counties.....	25 percent	See above for authorized expenditures.	Distributed to counties in equal portions. Receipts flow through the Gasoline Excise Tax Fund.	5735.23; 5735.27(A)(3)
Maintenance and Repair Fund, Department of Transportation.....	45 percent	Maintenance of State highways.		5735.23; 5735.27(B)(1)
	2 cents		This represents the "second tax".	
Municipalities.....	7.5 percent	See above for authorized expenditures.	Allocated on basis of number of vehicles registered in preceding year. In cities on State highway system 7.5 percent of 7.5 percent shall be spent on municipal extensions. Receipts flow through the Gasoline Excise Tax Fund.	5735.26; 5735.27(A)(2)
Counties.....	7.5 percent	Construction and maintenance of county roads, highways, and bridges. Debt service.	Distributed to counties in equal portions. Receipts flow through the Gasoline Excise Tax Fund.	5735.26; 5735.27(A)(4)
Townships.....	17.5 percent	See above for authorized expenditures.	Distributed to townships in equal portions. Receipts flow through the Gasoline Excise Tax Fund.	5735.26; 5735.27(A)(5)
Highway Improvement Fund, Department of Transportation.....	67.5 percent	Construction of State highways, including grade crossing elimination.	Director of Transportation may expend funds on urban extensions of State highways.	5735.26; 5735.27(B)(2)
Highway Bond Retirement Fund.....	1 cent	Payment of interest, principal and charges for the issuance and retirement of highway improvement bonds and highway obligation bonds and notes.	Remainder of "third tax" of 1 cent is credited to the State Highway Operating Fund. This Fund also receives a portion of certain motor-carrier revenues. (See Table MV-106)	5735.30

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	2 cents		This represents the "fourth tax".	
Department of Highway Safety.....	Amount required	Collection and administration of motor-vehicle registration, hospital claims, and highway patrol.	Amount necessary taken from the "fourth tax" of 2 cents.	5735.29
Highway Supplemental Construction Fund, Department of Transportation.....	Remainder	Construction and maintenance of State highways and bridges.	Director of Transportation may expend funds on urban extensions of State highways.	5735.29
OKLAHOMA			Rates shown composed of the following parts:	
Gasoline: 17 Cents	-	-	4¢ in §68-502; 2.42¢ in 502.2; 1¢ in 502.4; 6¢ in 502.6; 1.5¢ in 516; .08¢ in 520; 1¢ in 522; 1¢ in 17-354	See remarks
Diesel: 14 Cents	-	-	5.5¢ in §68-502.1; 2.5¢ in §502.3; 3¢ in §502.7; 1¢ in §502.5; 1¢ in §522.1; 1¢ in §17-354	See remarks
LPG: 17 Cents	-	-	5.5¢ in §68-703; 1¢ in §705; 2.5¢ in §707.1; 1¢ in §707.2; 6¢ in §707.3; 1¢ in §17-354	See remarks
Gasohol: 17 Cents	-	-	Same as gasoline Rates shown include additional 1 cent per gallon to fund the Petroleum Storage Tank Release Environmental Cleanup Indemnity Fund.	See remarks
	6 cents	Distributed as follows:		68-502.2, 68-502.3, 68-504, 68-504.1
General Revenue Fund.....	3 percent	Collection and administration of tax.		68-504, 68-504.1
Incorporated Cities and Towns.....	5 percent (gasoline)	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.	68-504
County Highway Funds.....	22 percent (gasoline) 24.25 percent (diesel/LPG)	Construction and maintenance of county or township highways, and debt service of county highway bonds, less 1/3 of 1 percent to State General Fund for auditing county books.	Distributed among counties as follows: 40 percent in the proportion which the county road mileage of each county bears to State road mileage as certified by the State Highway Commission; 60 percent on the basis which the population and area of each county bears to the total population and area of the State.	68-504, 68-504.1
State Transportation Fund.....	72.75 percent (diesel/LPG)	Construction, repair and maintenance of State highways.	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)	68-504.1
State Treasury.....	70 percent (gasoline)	Distributed as follows:		
Public Transit Revolving Fund.....	$850,000			68-504
Railroad Maintenance Revolving Fund.....	$850,000	Railroad passenger services.		68-504
State Transportation Fund.....	Remainder	Construction, repair and maintenance of State highways.	See above.	68-504
County Highway Funds.....	1 cent (gasoline/LPG)	Construction, repair and maintenance of county roads.	Apportioned in the same manner as given above.	68-502.6
State Transportation Fund.....	1 cent (gasoline)	For construction and maintenance of farm-to-market roads.	This fund also receives certain motor-vehicle revenues. (See Table MV-106)	68-518
County Highway Funds.....	0.50 cent	Construction and maintenance of county and township highways and permanent bridges.	Apportioned in the same manner as given above.	68-504.1, 68-519
County Special Funds.....	1 cent	Construction of county roads and bridges, less 1/3 of 1 percent to State General Fund for auditing county books.	Distributed to counties on the following basis: 1/3 on area; 1/3 on rural population, defined as including the population of all municipalities with a population of less than 5,000; 1/3 on county road mileage, as certified by the State Highway Commission.	68-523
County Road Improvement Fund.....	1 cent	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 D.O.T. administered.	68-502.4, 68-502.5

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NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
County Bridge Improvement Fund.....	0.42 cent (gasoline) 0.50 cent (diesel/LPG)	For improving, repairing and replacing county bridges; and matching Federal-aid funds.	Funds distributed based on need. State D.O.T. administered.	68-502.2, 68-502.3
General Revenue Fund.....	0.08 cent (gasoline)	Inspecting motor fuel by State Tax Commission.	$3,000 per month is apportioned to the Oklahoma Aeronautics Commission from these funds. (Oklahoma Statutes Title 3, Section 91)	68-520
Petroleum Storage Tank Release Environmental Cleanup Indemnity Fund.....	Amount Required	Reimbursement for costs incurred as a result of a release from a storage tank system.	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.	17-354
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)	68-502.6, 68-502.7, 68-504.1, 17-354
OREGON				
Gasoline: 24 Cents	-	-	-	319.020
Diesel: 24 Cents	-	-	-	319.530
LPG: 24 Cents	-	-	-	319.530
Gasohol: 24 Cents	-	-	-	319.020
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.....	3 cents of tax on gasoline sold for aircraft use	Advancement of aviation.	21 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
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
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

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NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
PENNSYLVANIA				
Gasoline: 22.35 Cents	-	-	8¢ in §72-2611d; 1¢ in §72-2612.1; 2¢ in §72-8101B; 1¢ in §75-9511.1; 5.4¢ and 4.95¢ in §75-9502	See Remarks
Diesel: 22.35 Cents	-	-	Same as gasoline	See Remarks
LPG: 22.35 Cents	-	-	Same as gasoline	See Remarks
Gasohol: 22.35 Cents	-	-	Same as gasoline	See Remarks
(Variable).....			Rates consist of a 12 cent flat rate and variable rate. The variable excise tax (Oil Company Franchise Tax) consists of two parts and is imposed at the rate of 115 mills (60 mills, 55 mills) per dollar of average wholesale price as determined by the Department of Revenue. Wholesale fuel price bounds are set at 90 cents and $1.25 per gallon which generates a per gallon tax between 10.35 and 14.375 cents. Current rate is 10.35 (5.4 plus 4.95) cents.	
Motor License Fund.....	3.6 cents, aviation gasoline; 1.8 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
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.	72-2611j
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.	72-2611j; 72-2612.3; 72-8102B; 75-9511
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, and maintenance and operation of the State highway system.		Constitution, Art. 8, §11
Motor License Fund.....	5.4 cents	Distributed as follows:	This represents 60 mils of the Oil Franchise Tax.	75-9511
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.....	7/60	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

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Motor License Fund.....	4.95 cents	Distributed as follows:	This represents 55 mils of the Oil Franchise Tax.	75-9502
Counties.....	1 percent	Reconstruction and maintenance of county bridges.		75-9502
Department of Environmental Resources.....	1 percent	Reconstruction and maintenance of bridges in State forests.		75-9502
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
RHODE ISLAND				
All Motor Fuel: 29 Cents (Variable).....	-	-	28¢ in §31-36-7; 1¢ in §46-12.9-11 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. 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.	See remarks
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.....	11 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/Disabled Transportation Program.		31-36-20
Intermodal Surface Transportation Fund.....	13 cents	Reconstruction and repair of State highways. Debt service of General Obligation bonds. Also funds other Department of Transportation activities.		31-36-20
SOUTH CAROLINA				
Gasoline: 16 Cents	-	-	10.34¢ in §12-27-230; 2.66¢ in §12-27-240; 3¢ in §12-27-1210	See remarks
Diesel: 16 Cents	-	-	13¢ in §12-27-310; 3¢ in §12-27-1230	See remarks
LPG: 16 Cents	-	-	Same as diesel.	See remarks
Gasohol: 16 Cents	-	-	Same as gasoline.	See remarks
Department of Revenue.....	Amount required	Refunds of tax.	All refunds are of the full tax (no refund for watercraft). Collection expenses paid by appropriations from State Highway Fund.	
Special Water Recreational Resources Fund, Department of Wildlife and Marine Resources.....	0.5 percent of 10.34 cents	Water recreational resources.	Distributed to counties on basis of watercraft registered in each county.	12-27-390

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State General Fund.....	1 cent	State general purposes.	Distributed to counties on the basis of the ratio of each county's motor-vehicle registration fees to total registration fees of the State with maximum and minimum share adjustments. Some funds redistributed to municipalities. Also 1/15 of gasohol revenue.	12-27-380; 12-27-430
State Highway Fund.....	Remainder	Equivalent to 15 cents with Distributed as follows:	This is a common fund which receives motor-fuel and motor-vehicle revenues. (See Table MV-106) The combined revenues are spent for the purposes indicated.	
Farm-to-market Program.....	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. Also, 3/15 of gasohol revenue (1976 Code, §12-27-430).	12-27-400
Strategic Highway Fund, Highways and Public Transportation Department..	3 cents	Construction of the Strategic Highway System pursuant to the plan for improving mobility and safety.	First $10,000,000 each year paid to Economic Development Account for highways enhancing economic development.	12-27-1210
Department of Highways and Public Transportation...	Remainder	Construction, maintenance and administration of State highways; roads in State parks and institutions; county highway reimbursement obligations; collection and administration of motor-vehicle licenses, safety responsibility, driver licensing and training, and safety.	Also 11/15 of gasohol revenue (1976 Code, §12-27-430).	12-27-380
SOUTH DAKOTA				
Gasoline: 18 Cents	-	-	-	10-47A-39
Diesel: 18 Cents	-	-	-	10-47A-57
LPG: 16 Cents	-	-	-	10-47A-57
Gasohol: 16 Cents	-	-	-	10-47A-39
Motor Fuel Tax Fund	All	Distributed as follows:		
International Fuel Tax Agreement Fund.....	Amount required	Transfers to other States under IFTA agreement.		10-47A-11
Motor Fuel Refund Account, Department of Revenue.....	Amount required	Refunds of tax.	Transferred from motor-fuel receipts as needed.	10-47A-11
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.	10-47A-11
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.	10-47A-11
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 100 gallons times the motor fuel tax rate.	10-47A-11
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 110 gallons times the motor fuel tax rate.	10-47A-11; 10-47A-41
State Aeronautics Fund.....	Taxes on aviation use		Transferred monthly.	10-47A-12
State Highway Fund, State Department of Transportation.....	Remainder	Construction, maintenance and administration of State highways and highway patrol.	This is a common fund receiving a portion of motor-vehicle revenues in addition to motor-fuel revenues and motor-vehicle excise tax revenues. (See Table MV-106) Highway patrol also receives General Fund support.	10-47A-11

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TENNESSEE				
Gasoline: 20 Cents	-	-	-	67-3-603 & 604
Diesel: 17 Cents	-	-	-	67-3-803
LPG: 14 Cents	-	-	-	67-3-1103
Gasohol: 20 Cents	-	-	Distribution is same as gasoline's.	67-3-603 & 604
CNG: 13 Cents	-	-	CNG is Compressed Natural Gas.	67-3-803
			Rates shown do not include additional 1 cent and 0.4 cent special taxes on petroleum products. See Table S-106 for distribution of the additional 1 cent.	
Department of Revenue.....	Amount required	Refunds of tax.		
Highway Fund.....	3 cents (gasoline, diesel, LPG)	Construction, maintenance and administration of State highways.		67-3-617; 67-3-803; 67-3-1103
	Remainder	Distributed as follows:	17 cents gasoline, 14 cents diesel, and 11 cents LPG.	
Wildlife Resources Fund.....	0.1074 percent (gasoline)	Administration of Boating Safety Act of 1965.		67-3-617
State Sinking Fund Bond Account, State Sinking Fund Board.....	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.	67-3-617
	Remainder	Distributed as follows:	Net of 17 cents gasoline, 14 cents diesel, and 11 cents LPG.	
	3 cents (gasoline, diesel, LPG)			67-3-617; 67-3-803; 67-3-1103
Highway Fund.....	$3,000,000 (gasoline)	For the use and benefit of certain mass transit projects.		67-3-617
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)	
	3 cents (gasoline) (1 cent LPG)			67-3-617; 67-3-1103
General Fund.....	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.	
Counties.....	66 2/3 percent	See below.		67-3-617; 67-3-803; 67-3-1103
Municipalities.....	33 1/3 percent	See below.		67-3-617; 67-3-803; 67-3-1103
	Remainder	Distributed as follows:	Net of 11 cents gasoline, 11 cents diesel, and 8 cents LPG.	
General Fund.....	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.	
General Fund.....	1.62 percent (diesel) 1.58 percent (LPG)	Collection and administration.		67-3-803; 67-3-1103
Counties.....	28.6 percent (gasoline) 24.75 percent (diesel) 28.28 percent (LPG)	Construction and maintenance of county highways. State Treasurer may withhold any part of funds to pay amounts owed by 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.	67-3-617; 67-3-803; 67-3-1103

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Municipalities.....	14.3 percent (gasoline) 12.38 percent (diesel) 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.	67-3-617; 67-3-803; 67-3-1103
Highway Fund.....	57.1 percent (gasoline) 61.25 percent (diesel) 56.0 percent (LPG)	Construction, maintenance and administration of State highways.	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)	67-3-617; 67-3-803; 67-3-1103
TEXAS				
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.....	Amount required	Refunds of tax.	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
	Unrefunded tax on fuel used in boats	Distributed as follows:		TAX 2-153.502
Available School Fund.....	25 percent	Aid to public schools.		TAX 2-153.502
Game, Fish and Water Safety Fund.....	75 percent	Acquiring land for recreation purposes and enforcement of Water Safety Act.		TAX 2-153.502
General Fund.....	Other unclaimed refundable tax on fuel used off highways	State general purposes.		TAX 2-153.5025
Tax Administration Fund.....	1 percent	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
	99 percent	Distributed as follows:		
Foundation School Fund, State Board of Education.....	25 percent (gas) 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 (gas) 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
	25 percent (gas)	Distributed as follows:		
County and Road District Highway Fund, Board of County and District Road Indebtedness.....	$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.	TAX 2-153.503
State Highway Fund.....	Remainder	Construction, reconstruction, improvement and maintenance of farm-to-market roads.		TAX 2-153.503

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NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
UTAH				
Gasoline: 19 Cents	-	-	-	59-13-201
Diesel: 19 Cents	-	-	-	59-13-301
LPG: 19 Cents	-	-	-	59-13-201
Gasohol: 19 Cents	-	-	-	59-13-201
Transportation Fund.....	All	Distributed as follows:	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.	59-13-201
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
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.	Computed amount based on number of registered boats multiplied by 155 gallons multiplied by the motor-fuel tax rate.	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 $600,000. Distribution expires 6/30/96. Also receives off-highway vehicle registration fees. (See Table MV-106.)	59-13-201(8); 41-22-20
Department of Public Safety, Driver's License Division.....	Appropriation	Administration of driver's license program.		41-2-120
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 $10,600,000.	59-13-201(5)(c); 63-49-19
Department of Public Safety, State Highway Patrol.....	Appropriation	Law enforcement.	See above.	
Department of Finance.....	Appropriation	Administration of Transportation Fund and related accounts.	See above.	
Travel Development.....	Appropriation	Tourism.	See above.	
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 $600,000. Distribution expires July 1, 1996. Also receives off-highway vehicle registration fees. (See Table MV-106.)	59-13-201(8); 41-22-20
	Remainder	Distributed as follows:		
Class B&C Roads Fund, State Transportation Commission.....	25 percent	Maintenance and improvement of designated roads maintained by cities and counties.	Fund apportioned among counties, cities and towns as follows: 32 percent - based on mileage. 54 percent - based on population. 14 percent - based on land area.	27-12-127; 27-12-129
Highway Rehabilitation Restricted Account, Department of Transportation.....	2/11 of Fuel Tax Revenues	Highway rehabilitation.		27-12-128
Department of Transportation.....	5 cents	Repair of highways, roads, and streets.		59-13-201(5)(b); 59-13-301(5)
	Remainder	Construction, maintenance and administration of State highways.		59-13-201; 59-13-301

PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-FUEL TAX RECEIPTS

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

TABLE MF-106
STATUS AS OF JANUARY 1, 1995

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
VERMONT				
Gasoline: 16 Cents	-	-		23-3106
Diesel: 17 Cents	-	-		23-3003
LPG: None	-	-		
Gasohol: 16 Cents	-	-		23-3106
			Rates shown include a 1 cent per gallon petroleum distributor licensing fee.	
Petroleum Cleanup Fund.....	1 cent	Cleanup of underground storage tank spills.	From petroleum distributor licensing fee.	10-1942
Fish and Wildlife Fund.....	0.25 cent	Conserving and maintaining natural resources.	Distribution expires 6/30/96.	23-3106(d)
Transportation Fund, State Treasury.....	Remainder		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.		
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.		
VIRGINIA				
Gasoline: 17.5 Cents	-	-	-	58.1-2105
Diesel: 16 Cents	-	-	-	58.1-2116
LPG: 10 Cents	-	-	-	58.1-2116
Gasohol: 17.5 Cents	-	-	-	58.1-2105
			An additional 3.5 cents per gallon surtax is imposed on fuel purchased for any interstate property vehicle with 3 or more axles. Not included in rates shown is an additional 0.2 cent fee is imposed on all fuel sold, delivered, or used in Virginia for the Virginia Petroleum Storage Tank Fund. This fee is scheduled to increase to 0.6 cent whenever the fund balance falls below $3,000,000 and resume at 0.2 cent when the fund balance reaches $6,000,000.	
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)	33.1-23.03:2
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

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NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
	Remainder	Distributed as follows:		
Department of Motor Vehicles.....	1 percent	Collection and administrative expenses.		58.1-2146
Virginia Agricultural Foundation Fund.....	0.5 cent on agricultural fuel	Agricultural research.		58.1-2146
Commission of Game and Inland Fisheries, Game Protection Funds.....	1.5 cents on marine fuel	Game protection and activities of direct benefit to the boating public.	Remaining tax is refunded for commercial boats and ships.	58.1-2146
Highway Maintenance and Operating Fund.....	Remainder	Distributed as follows:	Also receives motor-vehicle revenue. (See Table MV-106)	
Counties not in State Secondary System.....	Appropriation	For construction and maintenance of county highways.	All but two counties (Arlington and Henrico) have elected to place their roads under State control.	
Cities	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 Rail and Public Transportation.....	Appropriation	Mass transit aid to regional transportation commissions or local governments.		
Department of Transportation.....	Appropriation	Highway maintenance, operations, planning, research, and administration. Truck weight enforcement.		
Transportation Trust Fund.....	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 Rail and Public Transportation.....	Appropriation	See above.		
Department of Transportation.....	Remainder	Highway construction, reconstruction and maintenance.		
WASHINGTON				
Gasoline: 23 Cents	-	-	-	82.36.025
Diesel: 23 Cents	-	-	-	82.383.030
LPG: None	-	-	Users pay annual fee in lieu of fuel tax.	82.38.075
Gasohol: 23 Cents	-	-	-	82.36.025
Motor Vehicle Fund.....	All		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
Department of Licensing.....	Amount required	Refund of tax claimed for nonhighway use.		82.36.280; 82.38.180
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.....	1.171 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.	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.	43.99.040

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NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
Washington cont.				
	Unrefunded watercraft tax	Divided equally between State and public bodies for acquisition, improvement or as matching funds for marine recreation land.		43.99.040
Outdoor Recreation Account and Off-Road Vehicle (ORV) Account.....	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 (ICOR).	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 ICOR.	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.	46.10.075
Aeronautics Account.....	0.028 percent and 6 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
	Net Revenues	Distributed as follows:		
Rural Arterial Trust Account...	1/3 of 1 cent	Construction and improvement of county major and minor collectors in rural areas and for administration of the program.	State is divided into five regions and funds available are allocated: 1/3 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.	82.36.025
	1/3 of 1 cent	Distributed as follows:		
Small City Account.....	See remarks	Street improvements in cities of under 5,000 population.	Receives 5 percent of 1/3 of 1 cent starting July 1, 1995.	82.36.025
Urban Arterial Trust Account..	Remainder	Same as the 7.12 percent share of 17 cents shown below.	Distribution drops to 95 percent of 1/3 of 1 cent starting July 1, 1995.	82.36.025
State Department of Transportation.....	1/3 of 1 cent	Same as the 45.26 percent share of 17 cents shown below.		82.36.025
	5 cents	Distributed as follows:		82.36.025
	1.50 cents	Distributed as follows:		
Small City Account.....	See remarks	Street improvements in cities of under 5,000 population.	Receives 13 percent of 1.5 cents starting July 1, 1995.	46.68.095
Transportation Improvement Board.....	Remainder	For transportation projects needed to alleviate congestion caused by economic development and population growth.	Distribution drops to 87 percent of 1.5 cents starting July 1, 1995.	46.68.095
Special Category C Account.....	0.75 cents	Provides bond financing for high cost projects.		46.68.095
Rural Arterial Trust Account...	0.25 cents	Construction and improvement of county major and minor collectors 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.	46.68.095
County Arterial Preservation Account.....	0.45 cents	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.	46.68.095
Cities and Towns.....	0.50 cents	Same as the 6.92 percent share of 17 cents shown below.	1.5 percent, 0.33 percent, and 2 percent of allotments are deducted for purposes indicated below.	46.68.095
Counties.....	0.55 cents	Same as the 22.78 share of 17 cents shown below.	1.5 percent and 0.33 percent of allotments are deducted for purposes indicated below.	46.68.095
State Department of Transportation.....	1 cent	Same as the 45.26 share of 17 cents shown below.		46.68.095

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NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
Washington cont.				
	17 cents	Distributed as follows:		
Cities and Towns.....	6.92 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 0.5 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.	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 supervision of work and expenditures on city streets, including Federal-aid programs. 0.33 percent is deducted to fund cities' share of costs of highway jurisdiction and related studies. 2.0 percent is deducted for City Hardship Assistance Account to finance additional maintenance responsibilities for streets and roads acquired from the State highway systems.	46.68.100
Cities and Towns.....	4.61 percent	Construction, improvement and repairs of arterial highways and city streets or for payment of any municipal indebtedness incurred after June 12, 1963 on arterial highways and city streets. Not less than 0.5 percent shall be spent on 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. Requirements to spend minimum amount (0.5 percent) are made inapplicable to cities and towns to which the allotted 0.5 percent of the 4.61 percent plus 0.5 percent of the 6.92 percent (above) is equal to or less than $500 in any year.	Allotted and paid monthly to incorporated cities and towns on basis of population. No matching required. 1.5 percent and 0.33 percent of allotments are deducted for purposes indicated above. 2.0 percent is deducted for City Hardship Assistance Account to finance additional maintenance responsibilities for streets and roads acquired from the State highway systems.	46.68.100
Counties.....	22.78 percent	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 (0.5 percent) is made inapplicable to counties to which the 0.5 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: 10 percent equally; and three 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 $500,000 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.	46.68.100
Puget Sound Capital Construction Account.....	3.21 percent	Principal and interest on ferry system and Hood Canal Bridge revenue bonds issued by Washington Transportation Commission. Remainder for construction and operation of state ferries.		46.68.100
Puget Sound Ferry Operations Account.....	3.15 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.		46.68.100
	7.12 percent			
Small City Account.....	See remarks	Street improvements in cities of under 5,000 population.	Receives 5 percent of 7.12 cents starting July 1, 1995.	46.68.100
Urban Arterial Trust Account..	Remainder	Construction and improvement of city and county arterials in urban areas, administrative expenses of the Transportation Improvement Board and for payment of principal and interest on bonds issued for this purpose.	Distribution drops to 95 percent of 7.12 cents starting July 1, 1995. Counties and cities shall pay 20 percent of total costs from locally collected road funds.	46.68.100

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NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
Motor Vehicle Fund.....	45.26 percent	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.	Also receives certain motor-vehicle revenues. (See Table MV-106) A minimum of 0.5 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.	46.68.100
Motor Vehicle Fund.....	6.95 percent	Construction and improvement of State highways in urban areas and payment of principal and interest on highway bonds.	Budgeted and expended pursuant to legislative appropriation.	46.68.100
Highway Bond Retirement Fund.....	See Remarks	Payment of interest and redemption of Motor Vehicle Fund tax revenue bonds.	Allotted only from State highway sources, i.e., the 45.26 percent, the 6.95 percent (State highways in urban areas), and the 7.12 percent (Urban Arterial Trust Account) portions of the tax.	47.10.170
WEST VIRGINIA				
Gasoline: 25.35 Cents	-	-	20.5¢ in § 11-14-3; 4.85¢ in § 11-15A-13	See remarks
Diesel: 25.35 Cents	-	-	Same as gasoline.	See remarks
LPG: 25.35 Cents	-	-	Same as gasoline.	See remarks
Gasohol: 25.35 Cents	-	-	Same as gasoline.	See remarks
			Rates shown include a 20.5 cent fixed rate and a variable rate (4.85 cents in 1994) determined by applying a 5 percent sales tax rate to an annually determined wholesale price (minimum 97 cents per gallon).	
Internal Auditing Division, Department of Tax and Revenue.....	Amount required	Refunds, collection and administration.	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.	Constitution: Article 6, Section 52
Federal Aid Highway Matching Funds.....	5 Cents	Used to match federal money available for highway purposes.		11-14-16
State Road Fund	Remainder	Distributed as follows:	Road fund also receives motor-vehicle revenues. (See Table MV-106)	Constitution: Article 6, Section 52
Industrial Access Road Fund.....	0.5 percent	Constructing and maintaining industrial access roads.	At end of each fiscal year, all unused moneys in the fund revert to State Road Fund.	17-3A-1
State Road Fund	Remainder	Distributed as follows:		
	9/14	Interest and redemption payments on State highway bonds; construction and maintenance of State expressway and trunkline highways; administrative expenses of the Department.		11-14-15, 11-14A-13
	5/14	Unless necessary for bond requirements, taxes collected shall be used for feeder and State and local service road purposes.		11-14-15 11-14A-13
WISCONSIN				
Gasoline: 23.1 Cents	-	-	Variable tax computed annually and based on fuel consumption and on the U.S. Consumer Price Index for all urban consumers. Tax rate will increase to 23.4 cents per gallon on April 1, 1995.	78.01; 78.015
Diesel: 23.1 Cents	-	-		78.01; 78.015
LPG: 23.1 Cents	-	-		78.40; 78.405
Gasohol: 23.1 Cents (Variable).....	-	-	-	78.01; 78.015
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

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NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
Wisconsin cont.				
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
	FY 1995 Appropriations	Distributed as follows:		
Department of Revenue.....	$1,074,800 $72,000	Motor-fuel tax administration. Railroad and air carrier tax administration.		
Department of Agriculture..	$315,000	Auto repair regulation.		
Dept of Public Instruction...	$4,734,000	Driver education.		
Vocational, Technical and Adult Education.....	$682,900	Driver education and chauffeur training, emergency medical operations.		
Dept of Natural Resources...	$2,131,900	Snowmobile trail areas, motor-vehicle inspection maintenance, carkill deer enforcement, all terrain vehicle aids, State park roads, boating facilities and enforcement.		
Department of Health and Social Services.....	$2,534,500	Emergency medical services.		
Wisconsin Conservation Corps.....	$279,000	Corps' enrollee compensation and support.		
University of Wisconsin.....	$61,000	Driver education teachers.		
Dept of Military Affairs.....	$2,340,200	Helicopter medical services, civil air patrol, emergency response training.		
Local governments....	$1,162,100	Distribution of Terminal tax.		
Department of Justice....	$1,048,500	Computers for the TIME system.		
Department of Transportation, Local aids (Counties, Cities, Villages, Towns, Individuals, and Organizations).....	$268,646,700 $69,140,100 $804,300	Local transportation aids. Mass transportation Expressway policing aids.	Includes highways, connecting highways, flood damage, lift bridge, and county forest roads. Includes transit operating aids, demand management and ridesharing, and elderly and handicapped aids.	
Local transportation assistance....	$19,404,300 $2,500,000 $563,700 $7,703,200 $1,000,000 $3,500,000	Railroad and airport development, Amtrak demo project. Railroad crossing protection and repairs. Harbor assistance aid. Local road and bridge improvements. Multimodal Transportation Studies. Facilities' economic assistance and development.		
State highway facilities....	$212,744,700 $133,964,500 $15,401,900	Major highway development, existing highway improvement, interstate construction and rehabilitation. Highway maintenance operations and repairs, traffic operations. Administration and planning of Division of Highways.		
General transportation operations.....	$40,929,800	Planning, administration and management activities of the DOT.		
Motor-Vehicle services and enforcement.....	$60,417,000 $36,149,200 $8,216,700	Vehicle registration and driver licensing. Vehicle inspection and traffic enforcement. Motor-vehicle inspection and maintenance.		
Debt service....	$62,935,300	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.	

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NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
WYOMING				
Gasoline: 9 Cents	-	-	8¢ in §39-6-210; 1¢ in §39-6-215	See Remarks
Diesel: 9 Cents	-	-	8¢ in 39-9-909; 1¢ in 39-9-914	See Remarks
LPG: 0 Cents	-	-	See Table S-106.	
Gasohol: 9 Cents	-	-	Same as gasoline. Rates shown include 1 cent additional tax for environmental purposes.	See Remarks
State Treasurer.....	All	Distributed as follows:	39-6-210(b); 39-6-215(b); 39-6-910(b); 39-6-914(b)	See Remarks
Corrective Action Account & Environmental Policy Financial Responsibility Account.....	1 cent	Cleanup of underground storage tank releases.	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. Tax resumes after the balance in either account drops below $4,000,000.	39-6-215; 39-6-305(k)(vi)
	8 cents (diesel)	Distributed as follows:		39-6-910(c)(i)
State Highway Fund.....	Amount required	Collection and administrative expenses.	Deduction not to exceed 2 percent.	39-6-910(c)(i)
	Remainder			
County Road Funds.....	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.	39-6-910(c)(ii)(A)
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.	39-6-910(c)(ii)(B)
State Highway Fund.....	75 percent	Maintenance and construction of State highways.		39-6-910(c)(ii)(C)
	8 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).	39-6-210
Cities, Towns, Counties.....	Net receipts from aviation use	Maintenance of airports.	Distributed to the local jurisdiction in which the airport is located.	39-6-210(c)(ii)
Department of Commerce..	See remarks	To improve snowmobile trails.	Amount distributed based on the number of registered snowmobiles multiplied by $8.00.	39-6-210(c)(vi)
Department of Commerce..	See remarks	To improve boating and recreational facilities.	Amount distributed based on the number of registered motorboats multiplied by $10.00.	39-6-210(c)(vii)
	Remainder	Distributed as follows:		
County Road Funds.....	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.	39-6-210(d)(i)
	14 percent	Distributed as follows:		
State Highway Fund.....	See remarks	Counties' contribution to the Technology Transfer Center.	Amount equal to the lesser of 12.5 percent of the University Technology Transfer program or $31,250. (See §21-17-115(a)ii).	39-6-210(d)(ii) 21-17-115(a)iii
State-County Road Account.....	Remainder	Construction and reconstruction of county or farm-to-market roads.	Allocated among counties, 50 percent on the basis of rural population and 50 percent on area. Provides State's share (93%) of these projects. Counties must provide remaining amounts (7%).	39-6-210(d)(ii)
	15 percent	Distributed as follows:		
State Highway Fund.....	See remarks	Cities' and towns' contribution to the Technology Transfer Center.	Amount equal to the lesser of 12.5 percent of the University Technology Transfer program or $31,250. (See §21-17-115(a)ii).	39-6-210(d)(ii) 21-17-115(a)iii
Incorporated Cities and Towns.....	Remainder	Construction and maintenance of streets and alleys.	Allocated 75 percent based on the location of gasoline sales, and 25 percent on population.	39-6-210(d)(iii)
State Highway Fund.....	57.5 percent	Distributed as follows:	This fund also receives motor-vehicle revenues, sales and use tax revenues and severance tax revenues. (See Tables MV-106 and S-106)	39-6-210(iv)
Industrial Road Program Account.....	$1,000,000 per biennium	To construct and reconstruct industrial roads.	Funded 50 percent by the State and 50 percent by counties. State share appropriated from funds available to State Highway Commission.	24-5-118
Highway Crossing Protection Account.....	$120,000	Installing, improving and reconstructing signals and devices at the crossings of highways and railroads.	$10,000 per month distribution from the State Highway Fund limited to maintaining a maximum balance of $240,000 in the account.	37-10-101
State Highway Fund.....	Remainder	Maintenance, construction, reconstruction and administration of highways.	Also funds the State highway patrol.	39-6-210(d)(i)(D)

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, 1995

STATE	TYPE	TERM	RATE	ADMINISTRATIVE AGENCY	DISPOSITION OF REVENUE[2]	REMARKS
	(1)	(2)	(3)	(6)	(7)	(8)
Alabama	License filing fee, gasoline	Continuous	$ 5.00	Department of Revenue	Public Road and Bridge Fund	-
	License filing fee, special fuels	Continuous	5.00	Department of Revenue	General Fund	-
	License for brands sold	Oct. 1 - Sept. 30	10.00	Department of Agriculture and Industries	Agricultural Fund, $175,000 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	License required to sell tax-exempt fuel
Arizona	Distributor license	Annual	50.00	Department of Transportation, Motor Vehicle Division	Highway User's Revenue Fund	License required for imports of gasoline, aviation gasoline, transmix, diesel and refining or blending.
Arkansas	Operating license, gasoline distributor	Continuous	-	Department of Finance and Administration, Motor Fuel Tax Section	-	-
	Operating license, distillate special fuels supplier	Continuous	-		-	-
	Operating license, liquefied gas special fuels supplier	Continuous	-		-	-
	Liquefied Petroleum Gas Board permit-Class 8	Annual	100.00	Liquefied Petroleum Gas Board	Liquefied Petroleum Gas Board Fund	All suppliers and users must be permit holders.
California	Distributor license, gasoline	Continuous	-	Board of Equalization	Motor Vehicle Fuel Account	-
	Producer and broker license	Continuous	-	Board of Equalization		-
Colorado	Special fuel distributor license	Continuous	10.00	Department of Revenue	General Fund	-
Connecticut	Distributor license	Continuous	-	Department of Revenue Services	-	-
Delaware	Gasoline distributor license	July 1 - June 30	10.00	Motor Fuel Tax Administration	Transportation Trust Fund	-
	Special fuel supplier license	July 1 - June 30	10.00	Motor Fuel Tax Administration	Transportation Trust Fund	-
Dist. of Col.	Importer license	July 1 - June 30	5.00	Department of Finance and Revenue	General Fund	-
Florida	Operating license	Annual	30.00	Department of Revenue	General Fund	-
Georgia	Distributor license	Continuous	10.00	Department of Revenue, Motor Fuel Tax Unit	General Fund	-
Hawaii	Distributor license	Continuous	-	Department of Taxation	-	-
Idaho	Operating license	Continuous	50.00	Tax Commission	Tax Commission	-
Illinois	Distributor license	Continuous	-	Department of Revenue	-	Blenders required to obtain permit and bond.
	Special fuel supplier license	Continuous	-	Department of Revenue	-	-
Indiana	Gasoline distributor license	Continuous	100.00	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	Distributor license	Continuous	10.00	Department of Revenue	Same as other motor fuel revenue (see Table MF-106)	-
Kansas	Distributor license (gasoline, diesel)	Continuous	5.00	Department of Revenue, Business Tax Bureau, Motor Fuel Tax Section	General Fund	Rate shown is for first location; 50 cents fee for each additional location.
	Manufacturer license	Continuous	25.00		General Fund	-
	Importer license	Continuous	15.00		General Fund	-
	Manufacturer license	Continuous	25.00		General Fund	Rate is per truck.
Kentucky	Gasoline dealer license	Continuous	-	Revenue Cabinet	-	-
	Special fuel dealer license	Continuous	-	Revenue Cabinet	-	-
	Liquefied petroleum gas dealer license	Continuous	-	Revenue Cabinet	-	-
Louisiana	Special fuel suppliers license	Continuous	-	Department of Revenue	Highway Fund	-
Maine	Distributor certificate	Continuous	-	Tax Assessor	-	-
	Exporter certificate	Continuous	-	Tax Assessor	-	-
	Importer certificate	Continuous	-	Tax Assessor	-	-
Maryland	Operating license, gasoline dealer	Annual, expires May 31	-	Comptroller, Motor Fuel Tax Division	Transportation Trust Fund Waterways Improvement Fund, and Fisheries Research and Development Fund	-
Massachusetts	Distributor license	Calendar year	100.00	Department of Revenue	Highway Fund	-
	Supplier/user/seller special fuel	Calendar year	1.00	Department of Revenue	-	-
	Unclassified importer	Calendar year	100.00	Department of Revenue	Highway Fund	-
	Exporter license	Calendar year	100.00	Department of Revenue	-	-
Michigan	Operating license, supplier terminal, or refinery	Calendar year	10.00	Department of Treasury, Motor Fuel Tax Division	General Fund	-
Minnesota	Operating license	July 1 - June 30	25.00	Department of Revenue, Petroleum Division	General Fund	-
Mississippi	Operating license	Continuous	-	State Tax Commission	-	-
	Storage license	Calendar year	Varies	City or County Tax Collector	General Fund	Rate ranges from $50 to $250 in relation to storage capacity.
Missouri	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 types of measuring devices. It is not considered to be a highway user tax.
	Gasoline distributor license	Calendar year	200.00	Department of Transportation	-	-
	Special fuel wholesaler license	Calendar year	200.00	Department of Transportation	-	Required only if not a holder of gasoline license.

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, 1995

STATE	TYPE	TERM	RATE	ADMINISTRATIVE AGENCY	DISPOSITION OF REVENUE [2]	REMARKS
	(1)	(2)	(3)	(6)	(7)	(8)
Nebraska	Tax credit gasoline license	Continuous	-	Department of Revenue	-	-
	Special fuel dealer license	Continuous	-	Department of Revenue	-	-
	Liquid fuel carrier permit	Calendar year	10.00	Department of Revenue	General Fund	No fee if under 1,800 gallons per vehicle.
Nevada	Dealer license	Continuous	5.00	Department of Taxation	Highway Fund	-
New Hampshire	Distributor license	Continuous	-	Department of Safety, Road Toll Administration	Highway Fund	-
New Jersey	Distributor license	3 Years	450.00	Department of Treasury, Division of Taxation	General Fund	-
	Importer license	3 Years	450.00			-
	Exporter license	3 Years	450.00			-
	Gasoline jobber license	3 Years	450.00			-
	Wholesaler license	3 Years	450.00			-
	Motor fuel transporter license	Annual	50.00			Land or water conveyance.
	Storage facility operator license	Annual	150.00			-
	Seller/user of special fuel	3 Years	150.00			-
New Mexico	Operating registration	Continuous	-	Department of Taxation and Revenue, Returns Processing Division	-	Registration issued after filing of bond.
New York	Distributor registration	-	-	Department of Taxation and Finance, Audit Division	-	No license, but distributors must be registered.
North Carolina	Distributor license, gasoline	Continuous	-	Department of Revenue	-	If not licensed, tax must be paid directly to supplier at time of purchase.
	Supplier license, special fuel	Continuous	-	Department of Revenue	-	Tax must be paid to supplier by bulk user or reseller.
	Pump license	July 1 - June 30	Varies	Department of Revenue	General Fund	Fee of $ 2 to $ 10 paid on each pump from which fuels are sold at retail.
North Dakota	Operating license, gasoline	Continuous	20.00	Tax Commissioner, Motor Fuel Tax Section	General Fund	-
	Operating license, special fuels	Continuous	10.00		Highway Tax Distribution Fund: State highways 63 %; county roads and city streets 37 %.	-
	Special liquefied petroleum gas dealer license	Continuous	20.00			
Ohio	Operating license	Continuous	5.00	Department of Taxation	General Revenue Fund	-
Oklahoma	Distributor license (includes diesel fuel)	Continuous	-	Tax Commission	Retained by Tax Commission to defray costs of delinquent accounts	-
Oregon	Operating license	Continuous	-	Department of Transportation	-	-
Pennsylvania	Distributor permit	June 1 - May 31	-	Department of Revenue	-	-
Rhode Island	Operating license, distributor and exporter	Continuous	-	Department of Administration, Division of Taxation	General Fund	-
South Carolina	Operating license	Continuous	-	Department of Revenue	-	-
	Special fuel supplier license	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	Gasoline distributor	Continuous	-	Comptroller of Public Accounts	-	-
	Diesel fuel supplier	Continuous	-		-	-
Utah	Distributor license	Continuous	30.00	Tax Commission	General Fund	-
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	Dealer license	Continuous	100.00	Department of Motor Vehicles	-	-
	Limited dealer license	Continuous	100.00	Department of Motor Vehicles	-	-
	Jobber license	Continuous	100.00	Department of Motor Vehicles	-	-
Washington	Distributor license	Continuous	10.00	Department of Licensing, Pro-Rate and Fuel Tax Services	Motor Vehicle Fund	-
West Virginia	Business registration certificate	July 1 - June 30	15.00	Department of Tax and Revenue, Internal Audition Division	General Revenue Fund	-
Wisconsin	Supplier license	Continuous	-	Department of Revenue	Transportation Fund	-
Wyoming	Operating license, gasoline	Annual	10.00	Department of Transportation, Gasoline Tax Division	Department of Transportation	-
	Operating license, diesel fuel	Continuous	15.00			-

[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.

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, 1995

STATE	TYPE	TERM	RATE	ADMINISTRATIVE AGENCY	DISPOSITION OF REVENUE [2]	REMARKS
	(1)	(2)	(3)	(6)	(7)	(8)
Alabama	Pump license	Oct. 1 - Sept. 30	Varies	County Probate Judges and License Commissions	County Probate Judges for collection expenses: 25 percent plus $ 1.00 per license; remainder, State 0.5 percent counties 0.5 percent	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	Continuous	$10.00	Department of Transportation, Motor Vehicle Division	Highway Users Revenue Fund	Filing fee per branch station $5.
Arkansas	Operating license, distillate special fuels dealer	Continuous	-	Department of Finance and Administration, Motor Fuel Tax Section	Highway Users Revenue Fund	-
	Operating license, liquefied gas special fuels dealer	Continuous	-		Highway Users Revenue Fund	-
California	-	-	-	-	-	-
Colorado	-	-	-	-	-	-
Connecticut	Gasoline pump license	Oct. 1 - Sept. 30	50.00	Consumer Protection Commissioner	General Fund	$14 per extra pump at any one station. Rate is per station. $50 when sold, $50 per pump added, $50 per relocated pump.
	Examination of location of stations and pumps on trunk or State-aid roads or in towns under 10,000 population	-	350.00	Consumer Protection Commissioner	With other motor vehicle receipts	
	Seller license, special fuels	Continuous	-		-	-
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	Department of Economic Development, Office of Licenses and Inspections	General Fund	License required for each pump.
Florida	Operating license	Annual	5.00	Department of Revenue	General Fund	-
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	Special fuels dealer license, diesel	Annual	50.00	Department of Revenue, Special Tax Division	Motor Vehicle Highway Account	-
Iowa	Special fuel dealer license	Continuous	-	Department of Revenue, Excise Tax Division	-	License required for each type of special fuel sold.
Kansas	Liquefied petroleum user-dealer license	-	5.00	-	-	-
	Distributor license (gasoline, diesel)	-	5.00	-	-	Motor fuel license required of any retail dealer if he sells any non-highway motor fuel.
Kentucky	Gasoline dealer	Continuous	-	Revenue Cabinet	-	-
	Special fuel dealer	-	-		-	-
	Liquefied petroleum gas dealer	-	-		-	-
Louisiana	Special fuel retail dealer license	Continuous	-	Department of Revenue	-	-
Maine	Special fuel dealer license	Continuous	-	Tax Assessor	-	-
Maryland	Special fuel seller license	Annual, expires May 31	-	Comptroller, Motor Fuel Tax Division	Transportation Trust Fund, Waterways Improvement Fund and Fisheries Research and Development Fund	-
Massachusetts	Motor fuel and/or lubricating oil seller license	Calendar year	100.00	Executive Office Consumer Affairs, Division of Standards	General Fund	-
	Special fuel user-seller license		1.00			
	Antifreeze sale permits	July 1 - June 30	25.00			-
Michigan	Retail dealer certificate	Calendar year	10.00	Department of Treasury, Motor Fuel Tax Division	General Fund	-
	Retail diesel dealer license	Calendar year	10.00			-
	Liquefied petroleum license	Calendar year	1.00			-
Minnesota	Special fuel dealer license	Dec. 1 - Nov. 30	25.00	Department of Revenue, Petroleum Division	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.

STATE LICENSES AND FEES IMPOSED ON RETAIL DEALERS OF MOTOR FUEL[1]

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STATE	TYPE	TERM	RATE	ADMINISTRATIVE AGENCY	DISPOSITION OF REVENUE [2]	REMARKS
	(1)	(2)	(3)	(6)	(7)	(8)
Missouri	Special fuel dealer license	Continuous	-	Department of Revenue	-	-
Montana	Operating license	Calendar year	Varies	Department of Commerce, Business Regulations, Weights and Measures Division	General Fund	-
	Special fuel dealer license	Continuous	-	Department of Transportation	-	-
Nebraska	Tax credit gasoline license	See remarks	-	Department of Revenue	-	License to sell "tax credit gasoline" extends to January 1 of the following year.
	Special fuel dealer license	Continuous	1.00		General Fund	Fee is per place of business.
Nevada	Special fuel dealer license	Continuous	-	Department of Motor Vehicles and Public Safety, Motor Carrier Division	Highway Fund	-
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	Automobile service station license	July 1 - June 30	50.00	Department of Revenue, License and Excise Tax Division	General Fund	Rate applies to each service station location.
North Dakota	Liquefied petroleum gas retail dealer permit	Continuous	20.00	Tax Commissioner, Motor Fuel Tax Section	Highway Tax Distribution Fund	-
Ohio	-	-	-	-	-	-
Oklahoma	Operating license	Continuous	-	Tax Commission	Retained by Tax Commission to defray costs of delinquent accounts	-
	Special fuel dealer license		-		-	-
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	Special fuel dealer-user license	Continuous	-	Department of Revenue	-	-
Rhode Island	Filling station or peddler license	Continuous	5.00	Department of Administration, Division of Taxation	General Fund	-
South Carolina	Refund gasoline dealer permit	Continuous	-	Department of Revenue	-	-
South Dakota	Distributor license Dealer license	Annual Annual	- -	Department of Revenue, Motor Vehicle Division	- -	- Deals in tax-paid fuel only.
Tennessee	Seller permit	Continuous	-	Department of Revenue	-	-
Texas	Aviation fuel dealer	Continuous	-	Comptroller of Public Accounts	-	Aviation fuel dealers purchase tax free aviation gas and jet fuel for delivery into aircraft.
	Liquefied petroleum gas dealer	Continuous	-		-	-
Utah	Dealer license User-dealer license, special fuel	Continuous Continuous	30.00 10.00	Tax Commission	General Fund	License required for each site.
Vermont	Diesel dealer license	Continuous	-	Department of Motor Vehicles	-	Monthly reporting (exemption available)
Virginia	Supplier license	Continuous	100.00	Department of Motor Vehicles	-	-
Washington	Special fuel dealer license	April 15 - April 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	Supplier license	Continuous	-	Department of Revenue	Transportation Fund	-
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.

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

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STATE	TYPE	TERM	RATE	ADMINISTRATIVE AGENCY	DISPOSITION OF REVENUE [2]	REMARKS
	(1)	(2)	(3)	(4)	(5)	(6)
Alabama	Motor carrier fuel tax marker	Jan. 1-Dec. 31	$12.00	Department of Revenue	Public Road and Bridge Fund	Fee set to recover costs of administering International Fuel Tax Agreement.
	Bulk purchaser license	Continuous	5.00	Department of Revenue	General Fund	No license required if user purchases tax-paid fuel only.
Alaska	Certificate of use	Annual	-	-	-	Certificate is required from buyer to purchase ex tax.
Arizona	Special fuel user license	Continuous	10.00	Department of Transportation, Motor Vehicle Division	Highway Users Revenue Fund	-
Arkansas	Gasoline bonded user license Distillate special fuel user license	Continuous	- -	Department of Finance and Administration, Motor Fuel Tax Section	- -	- -
	Liquefied gas special fuel user permit	Annual	Varies		Apportionment Fund	From $164 to $609 ($130 to $260 for farm vehicle), based on class of vehicle in lieu of gallonage tax.
	Liquefied Petroleum Gas Board permit - Class 1		200.00	Liquefied Petroleum Gas Board	Liquefied Petroleum Gas Board Fund	-
California [3]	Special fuel user permit [3]	Continuous	-	Board of Equalization	-	-
Colorado	Special fuel user permit	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	Gas 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 Fuel Tax 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	Bulk user of special fuel	Continuous	-	Department of Revenue	-	-
Indiana	Special fuel user license, diesel	Continuous	25.00	Department of State Revenue, Special Tax Division	Motor Vehicle Highway Account	-
Iowa	Special fuel user license	Continuous	-	Department of Revenue	-	-
Kansas	Refund permit Liquefied petroleum license Interstate motor fuel user license	3 Years	6.00 5.00 -	Department of Revenue, Motor Fuel Tax Section	General Fund	- - -
	Motor carrier fuel trip permit	1 Trip through State	10.00	Department of Revenue	Various highway funds	Authorized in lieu of compliance with Interstate Motor Fuel Use Act.
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	-	-
Maine	Special fuel user license	Annual	-	Tax Assessor	-	-
Maryland	Special fuel user license	Annual	-	Comptroller, Motor Fuel Tax Division	Transportation Trust Fund, Waterways Improvement Fund and Fisheries Research and Development Fund.	-
Massachusetts	Special fuel vehicle permit Special fuel supplier license Special fuel user-seller license	Calendar year	7.00 1.00 1.00	Department of Revenue	Highway Fund	Fee is per motor carrier fleet. - -
Michigan	Diesel motor carriers (3 or more axles, over 24,000 pounds) Resident fee Nonresident fee	May 1 - April 30	 92.00 25.00	Department of Treasury, Motor Fuel Tax Division	Transportation Fund	Pays 6 cents per gallon less at pump. Quarterly report required.
Minnesota	Special fuel bulk purchaser license	Dec. 1 - Nov. 30	25.00	Department of Revenue, Petroleum Division	General Fund	-
Mississippi	-	-	-	-	-	-
Missouri	Special fuel user license	Continuous	-	Department of Revenue	-	-
Montana	Special fuel user license IFTA license	Calendar year Calendar year	- -	Department of Transportation Department of Transportation	- -	- -
Nebraska	Permit to purchase tax credit	Continuous	1.00	Department of Revenue	Administrative Expense of Tax Credits	No credit for less than 40 gallons purchased.
	Gasoline interstate carrier permit Trip permit Special fuel user permit	 72 Hours Annual	1.00 10.00 60.00 Minimum		General Fund Highway Trust Fund	- 3 percent administration fee for County Treasurer.

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	(1)	(2)	(3)	(4)	(5)	(6)
Nevada	Special fuel user license	Calendar year	-	Department of Motor Vehicles and Public Safety, 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	Highway fuel use tax registration [4]	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	Motor fuel importer for use license	2 Years, expires on June 30 of odd year	15.00	Tax Commissioner, Motor Fuel Tax Section	Highway Tax Distribution Fund	-
Ohio	-	-	-	-	-	-
Oklahoma	Special fuel user license	Continuous	1,000.00	Tax Commission	Retained by Tax Commission to defray costs of delinquent accounts	-
	Motor fuel importer for use license (also diesel)		-		-	-
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	Special fuel dealer-user license	Continuous	-	Department of Revenue	-	-
Rhode Island	-	-	-	-	-	-
South Carolina	User identification	2 Years	8.00	Department of Revenue	Highway Fund; additional fee to Motor Transportation Fund for distribution to incorporated cities and towns.	-
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	-	1.50	Comptroller of Public Accounts	Comptroller's enforcement	-
	Interstate trucker, gasoline and diesel fuel	Continuous	-			-
	Interstate trucker permit, liquefied gas	Continuous	-			-
	Diesel fuel user	Continuous	-			-
	Diesel prepaid user and liquefied gas prepaid user	Annual	-			Prepaid annual rate based on vehicle weight.
Utah	Special fuel user permit [5]	Annual	(4)	Tax Commission	Transportation Fund	-
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). Fuel user license required for vehicles registered in other States. (See also Table MV-103.)
Virginia	Bulk user license	Continuous	-	Department of Motor Vehicles	-	-
Washington	IFTA license	Annual	-	Department of Licensing, Prorate and Fuel Tax Services	Motor Vehicle Fund	-
	Refund permit	Continuous	-		-	-
West Virginia	Motor carrier road tax registration fee	July 1 - June 30	5.00	Department of Tax and Revenue, Internal Auditing Division	Cash Funds Numbers 1 and 2	Fee is per vehicle.
Wisconsin	Supplier license	Continuous	-	Department of Revenue	Transportation Fund	-
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] Effective 7/1/95, permits will be required only for interstate users that operate a qualified motor vehicle with gross vehicle weight exceeding 26,000 pounds or having 3 or more axles. Effective 1/1/96, California will join the International Fuel Tax Agreement.
[4] Only vehicles weighing 26,000 pounds or more or having three or more axles are required to carry a permit.
[5] 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.

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, 1995

STATE	AMOUNT FOR INSPECTION OF PETROLEUM PRODUCTS			INSPECTION AND/OR COLLECTION AGENCY	DISPOSITION OF REVENUE	REMARKS
	FEE[2] (CENTS)	UNIT[3]	PRODUCTS INSPECTED (MOTOR FUEL AND OTHER)			
	(1)	(2)	(3)	(4)	(5)	(6)
Alabama	2	Gallon	Gasoline, diesel fuel	Department of Agriculture and Industries	First $ 175,000 to Agriculture Fund each month; balance to 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 Transportation Trust Fund.
Dist. of Col.	-	-	-	-	-	-
Florida	0.125	Gallon	Gasoline, kerosene, signal 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	0.8	Gallon	Gasoline, kerosene, jet fuel and number 1 fuel oil	Special Tax Division, Department of Revenue	General Fund	-
Iowa	-	Sample	Motor fuel, illuminating oil	Inspection, Motor Fuel and Octane Laboratory; collection, Department of Agriculture	General Revenue Fund[4]	Fee charged for analysis initiated by dealer. No fee is assessed for regular inspections by the Department.
Kansas	1	Barrel	Gasoline, kerosene	Department of Revenue, Motor Fuel Tax Section, Kansas Department of Agriculture Weights and Measures	General Fund	-
Kentucky	-	-	-	-	-	-
Louisiana	0.03125	Gallon	Gasoline, jet fuel, kerosene	Department of Revenue, Excise Tax Division	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, Motor Fuel Tax Division	-	-
Massachusetts	-	-	Lubricating oil, motor fuel	Executive Office Consumer Affairs, Division of Standards	-	Inspection made at discretion of Executive Office Consumer Affairs, Division of Standards.
Michigan	$15.00	-	Petroleum products	Department of Agriculture	-	For purposes of funding the gasoline inspection and testing program.
Minnesota	85	1,000 gallons	All	Department of Revenue, Petroleum Division	General Revenue Fund[4]	-
Mississippi	-	-	All	Department of Agriculture	-	Inspection performed at discretion of Department of Agriculture or appointed agent.
Missouri	2	Barrel	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 discretion of Collector of Revenue to cover costs to administer inspection program.
Montana	-	-	All	Department of Commerce, Business Regulations, Weights and Measures Division	General Revenue Fund	Inspection fee is included in license fee.
Nebraska	-	-	All	State 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, 1995

STATE	AMOUNT FOR INSPECTION OF PETROLEUM PRODUCTS: FEE[2] (CENTS)	UNIT[3]	PRODUCTS INSPECTED (MOTOR FUEL AND OTHER)	INSPECTION AND/OR COLLECTION AGENCY	DISPOSITION OF REVENUE	REMARKS
	(1)	(2)	(3)	(4)	(5)	(6)
Nevada	0.055	Gallon	Lubricating oil, motor fuel	Inspection, State Sealer; collection, Department of Taxation	Petroleum Products Inspection Fund for administration costs; balance to 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 fuel supplies.
North Carolina	0.25	Gallon	All kerosene, gasoline and other fuels used as motor fuel	Inspection, Commissioner of Agriculture; collection: Department of Revenue	Costs of inspection and administration; remainder on highway use fuel to leaking underground storage tank fund; remainder on nonhighway use fuel to State General Fund.	-
North Dakota	.025	Gallon	Gasoline, diesel fuel, heating oil, kerosene, tractor fuel	State Laboratories Department	General Revenue Fund	For inspection, administrative authority is vested in the State Food Commissioner and Chemist. Enforcement and field supervision are under the Laboratories Department. The two offices jointly supervise the Oil Inspection Department.
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. Mine lamp oil, paraffin wax and fuel for industrial heating or gas manu- facture are not inspected. Generally, the inspection laws are not enforced.
Oregon	-	-	-	-	-	-
Pennsylvania	-	-	-	-	-	-
Rhode Island	-	-	-	-	-	-
South Carolina	0.25	Gallon	All	Department of Agriculture	State General Fund[4]	Greases, motor oils, residual fuels, and special use liquid fuels not inspected.
South Dakota	-	-	All	Department of Commerce and Consumer Affairs	-	-
Tennessee	-	-	-	-	-	-
Texas	-	-	-	-	-	-
Utah	-	-	All	Department of Agriculture	General Fund	-
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	-	-	Motor fuel	Department of Agriculture	-	Does not apply to aviation fuel, LPG, and marine fuel.
	See remarks	-	Oxygenated fuels	Local air pollution control authorities	-	Fees from $500 (small volume blender) to $25,000 (very large volume blender)
West Virginia	-	-	-	-	-	-
Wisconsin	3	Gallon	Gasoline, kerosene, fuel oil, burner oil, diesel fuel oil	Department of Industry, Labor and Human Relations	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.

TAX RATES ON MOTOR FUEL - APRIL 1, 1995[1]

TABLE MF-121T
SHEET 1 OF 2
APRIL 1995

(CENTS PER GALLON)

STATE	GASOLINE		DIESEL		LIQUEFIED PETROLEUM GAS		GASOHOL [2]		
	RATE	EFFECTIVE DATE	RATE	EFFECTIVE DATE	RATE	EFFECTIVE DATE	RATE	EFFECTIVE DATE	EXEMPTION
Alabama *	18	06/01/92	19	06/01/92	17	06/01/92	18	06/01/92	-
Alaska	8	07/01/61	8	07/01/61	-	-	-	-	8
Arizona *	18	07/01/90	18	07/01/90	18	07/01/90	18	07/01/90	-
Arkansas *	18.7	04/01/91	18.7	04/01/91	16.5	04/01/91	18.7	04/01/91	-
California *	18	01/01/94	18	01/01/94	6	01/01/76	18	01/01/94	-
Colorado *	22	01/01/91	20.5	01/01/92	20.5	01/01/92	22	01/01/91	-
Connecticut	32	01/01/95	18	09/01/91	18	10/01/93	31	01/01/95	1
Delaware *	23	01/01/95	22	01/01/95	22	01/01/95	23	01/01/95	-
Dist. of Col.	20	10/01/94	20	10/01/94	20	10/01/94	20	10/01/94	-
Florida *	12.3	01/01/95	23.9	01/01/95	15.6	01/01/95	12.3	01/01/95	-
Georgia	7.5	07/01/71	7.5	07/01/71	7.5	07/01/71	7.5	07/01/71	-
Hawaii	16	07/01/91	16	07/01/91	11	07/01/91	16	07/01/91	-
Idaho *	21	04/01/91	21	04/01/91	15.2	04/01/91	18.9	07/01/94	2.1
Illinois *	19	01/01/90	21.5	01/01/90	19	01/01/90	19	01/01/90	-
Indiana *	15	04/01/88	16	04/01/88	-	-	15	04/01/88	-
Iowa	20	01/01/89	22.5	01/01/89	20	01/01/89	19	01/01/89	1
Kansas *	18	07/01/92	20	07/01/92	17	07/01/92	18	07/01/92	-
Kentucky *	16.4	07/15/94	13.4	07/15/94	15	07/01/86	16.4	07/15/94	
Louisiana *	20	01/01/90	20	01/01/90	16	07/01/93	20	01/01/90	-
Maine	19	07/17/91	20	04/01/89	18	07/17/91	19	07/17/91	-
Maryland	23.5	05/01/92	24.25	07/01/93	23.5	07/01/93	23.5	05/01/92	-
Massachusetts *	21	01/01/91	21	01/01/91	8.6	01/01/95	21	01/01/91	-
	21	01/01/91	21	01/01/91	9.3	04/01/95	21	01/01/91	-
Michigan *	15	01/01/84	15	01/01/84	15	01/01/84	15	01/01/84	-
Minnesota *	20	05/01/88	20	05/01/88	-	07/01/94	20	05/01/88	-
Mississippi *	18.4	07/01/93	18.4	07/01/93	17	01/01/89	18.4	07/01/93	-
Missouri *	15	04/01/94	15	04/01/94	15	04/01/94	15	04/01/94	-
Montana *	27	07/01/94	27.75	07/01/94	-	-	27	07/01/94	-
Nebraska *	24.8	01/01/95	24.8	01/01/95	-	-	24.8	01/01/95	-
	24.6	04/01/95	24.6	04/01/95	-	-	24.6	04/01/95	-
Nevada	24	10/01/92	27	10/01/92	23	10/01/92	24	10/01/92	-
New Hampshire *	18.7	06/07/93	18.7	06/07/93	18	06/16/91	18.7	06/07/93	-
New Jersey *	10.5	07/01/88	13.5	07/01/88	5.25	07/01/88	10.5	01/01/92	-
New Mexico *	21	07/01/94	19	07/01/93	18	07/01/93	21	07/01/94	-
New York *	22.56	06/01/94	24.51	06/01/94	8	10/01/90	22.51	06/01/94	-
North Carolina *	21.7	01/01/95	21.7	01/01/95	21.7	01/01/95	21.7	01/01/95	-
North Dakota *	18	12/01/93	18	12/01/93	18	12/01/93	18	12/01/93	-
Ohio *	22	07/01/93	22	07/01/93	22	07/01/93	22	07/01/93	-
Oklahoma *	17	07/01/89	14	07/01/89	17	07/01/89	17	07/01/89	-
Oregon *	24	01/01/93	24	01/01/93	24	01/01/93	24	09/01/93	-
Pennsylvania *	22.35	09/01/91	22.35	09/01/91	22.35	09/01/91	22.35	09/01/91	-
Rhode Island *	29	07/08/94	29	07/08/94	29	07/08/94	29	07/08/94	-
South Carolina	16	01/01/89	16	01/01/89	16	01/01/89	16	01/01/91	-
South Dakota *	18	04/01/88	18	04/01/88	16	04/01/88	16	04/01/88	2
Tennessee *	20	04/01/89	17	04/01/90	14	04/01/89	20	04/01/89	-
Texas *	20	10/01/91	20	10/01/91	15	01/01/87	20	10/01/91	-
Utah *	19	04/01/87	19	04/01/87	19	04/01/87	19	04/01/87	-
Vermont *	16	07/01/89	17	07/01/89	-	-	16	07/01/89	-
Virginia *	17.5	07/01/92	16	07/01/92	10	01/01/94	17.5	07/01/92	-
Washington *	23	04/01/91	23	04/01/91	-	-	23	05/01/94	-
West Virginia *	25.35	05/01/93	25.35	05/01/93	25.35	05/01/93	25.35	05/01/93	-
Wisconsin *	23.1	04/01/94	23.1	04/01/94	23.1	04/01/94	23.1	04/01/94	-
	23.4	04/01/95	23.4	04/01/95	23.4	04/01/95	23.4	04/01/95	-
Wyoming *	9	07/01/89	9	07/01/89	-	-	9	01/01/95	-
Mean	19.30		19.36		14.45		19.03		
Weighted Avg.	18.57		18.91		12.50		19.62		
Federal Tax	18.4	10/01/93	24.4	10/01/93	18.3	10/01/93	13	10/01/93	5.4

TAX RATES ON MOTOR FUEL - APRIL 1, 1995[1]

TABLE MF-121T
SHEET 2 OF 2
APRIL 1995

STATE	SALES TAX	
	PERCENT	REMARKS
Alabama	4	Applies to fuel not taxable under volume tax laws.
Arizona	5	Applies to fuel not taxed under the motor-fuel or use-fuel taxes. Liquefied petroleum gas sold, used or stored in State is exempt.
Arkansas	4.5	Special fuel for municipal buses and gasoline are exempt.
California	6	Applies to sales price including Federal and State motor-fuel taxes.
Colorado	3	Applies to fuel not taxable under volume tax laws.
Dist. of Col.	5.75	Applies to fuel not taxable under volume tax laws.
Georgia	4	A 3-percent "second motor-fuel tax" and a 1-percent sales tax apply to sales price including Federal motor-fuel tax.
Hawaii	4	Applies to sales price excluding Federal and State motor-fuel taxes. Alcohol fuels are exempt.
Idaho	5	Fuels subject to the motor fuel volume tax are exempt.
Illinois	6.25	Applies to sales price excluding Federal and State motor-fuel taxes. For gasohol, only 70 percent of the price is subject to sales tax.
Indiana	5	Applies to sales price excluding Federal and State motor-fuel taxes.
Iowa	5	Fuel on which the volume tax was paid and not refunded is exempt. Gasohol is exempt.
Kansas	4.9	Applies to fuels not taxable under the volume tax laws.
Kentucky	6	Applies to sales price, exclusive of Federal tax, of fuels not taxable under the volume tax laws.
Louisiana	4	Fuels subject to volume tax are exempt. Gasohol is exempt if alcohol produced in State.
Maine	6	Applies to motor fuel not taxed at the maximum rate for highway use under the volume tax laws.
Maryland	5	Applies to motor fuel not taxed under other Maryland laws.
Massachusetts	5	Applies to fuels not taxable under the volume tax laws.
Michigan	6	Applies to sales price including Federal volume tax except when used in a passenger vehicle with capacity of 10 or more for hire over regularly scheduled routes in State.
Minnesota	6	Applies to fuels not taxable under the volume tax laws.
Nebraska	5	Gasoline is exempt. Diesel and alternative fuels subject to the volume tax are exempt.
New Mexico	5	Applies to fuels not taxable under the volume tax laws. Ethanol blends deductible under the gasoline tax laws are exempt.
New York	4	Applies to sales price including Federal motor-fuel tax.
North Dakota	5	Applies to fuels not taxable under the volume tax laws.
Ohio	5	Applies to fuels not taxable under the volume tax laws.
Oklahoma	4.5	Applies to fuels not taxable under the volume tax laws.
Pennsylvania	6	Applies to fuels not taxable under the volume tax laws.
Rhode Island	7	Applies to sales price. Gasoline is exempt.
South Carolina	5	Applies to sales price of aviation gasoline only.
South Dakota	4	Applies to fuels not taxable under the volume tax laws.
Tennessee *	6	Gasoline on which the volume tax has been paid and not refunded and motor fuel subject to the use fuel tax are exempt.
Texas	6.25	Applies to fuels not taxed or exempted under other laws.
Utah	4.875	Applies to fuels not taxable under the volume tax laws.
Washington	6.5	Applies to sales price excluding Federal and State volume taxes. Certain providers of public transportation of handicapped persons are exempt.
Wisconsin	5	Applies to fuels not taxable under the volume tax laws.
Wyoming	4	Applies to sales price of LPG. Gasoline and diesel subject to volume tax are exempt.

[1] This table shows motor-fuel tax rates in effect as of January 1, and any subsequent changes that have occurred through the date shown in the title. Only taxes that are levied a dollar amount per volume of motor fuel are included on sheet 1. Taxes that apply to all petroleum products without distinguishing motor fuel are omitted. Local option taxes are included only when they have been adopted uniformly Statewide. For States marked with an asterisk, see the notes below:

Alabama - The gasoline, gasohol, and diesel rates include a 2¢ per gallon inspection fee. Alabama-registered LPG vehicles pay an annual fee based on vehicle type in lieu of the volume tax.

Arizona-There is an 8¢ per gallon surcharge on use fuel used to propel a use class motor vehicle. A use class motor vehicle is a truck with more than two axles or with a declared gross vehicle weight over 26,000 pounds.

Arkansas - The gasoline, gasohol, and diesel rates include 0.2 ¢ per gallon Environmental Assurance Fee. Applicants for LPG user permits must pay a fee based on vehicle size and weight in lieu of the volume tax.

California - LPG users may pay an annual fee in lieu of the volume tax.

Colorado - Owners of LPG vehicles registered in the State must pay an annual fee in lieu of the volume tax.

Delaware - Rates are variable, adjusted annually.

Florida - Tax rates are variable, adjusted annually. For gasoline and gasohol, in addition to the rates shown, there is a State-imposed State Comprehensive Enhanced Transportation System (SCETS) tax that varies by county from 0-4.6¢ per gallon. All but 1 county levy the SCETS tax on gasoline, but 10 levy less than the maximum rate. LPG vehicles registered in the State pay an annual fee in lieu of the tax on alternative fuels and the SCETS tax.

Idaho - LPG users may pay an annual fee based on vehicle weight in lieu of volume tax.

Illinois - Motor carriers pay an additional 5.6¢ per gallon on gasoline and 6.0¢ on diesel.

Indiana - Motor carriers pay an additional 11¢ per gallon. LPG vehicles pay an annual fee.

Kansas - LPG users may pay an annual fee based on mileage and gross vehicle weight in lieu of the volume tax.

Kentucky - Tax rates are variable, adjusted quarterly. A 2% surtax is imposed on gasoline and 4.7% on special fuels for any vehicle with 3 or more axles. There is an additional 2¢ per gallon surtax on vehicles with a combined license weight over 59,999 pounds. The gasoline, gasohol, and diesel rates include 1.4¢ per gallon Petroleum Environmental Assurance Fee.

Louisiana - Owners of LPG vehicles of 10,000 pounds or less gross vehicle weight pay an annual fee based on mileage.

Massachusetts - Tax rates are variable, adjusted quarterly.

Michigan - Rate may be adjusted by the Commissioner of Revenue; law does not specify basis. There is a 6¢ per gallon discount if diesel is delivered into the fuel supply tank of a commercial vehicle licensed under the motor-carrier fuel tax.

Minnesota - Owners of LPG vehicles pay an annual fee based on weight and mileage in lieu of the volume tax. There is a credit to the wholesaler of 15¢ per gallon of alcohol used to make gasohol.

Mississippi - The gasoline, gasohol, and diesel rates include 0.4¢ per gallon dedicated to the Groundwater Protection Trust Fund.

Missouri - LPG vehicles 18,000 pounds or less gross vehicle weight registered in the State pay an annual fee in lieu of the volume tax.

Montana - LPG vehicles registered in the State pay an annual fee based on gross weight in lieu of the volume tax. Out-of-State vehicles purchase trip permits. There is an alcohol distiller credit of 30¢ per gallon of alcohol produced in the State with State agricultural products and used to make gasohol.

Nebraska - Rates are variable, adjusted quarterly. The gasoline, gasohol, and diesel rates include 0.6¢ per gallon Petroleum Release Remedial Action Fee. Effective 7/1/94, LPG users must purchase alternative fuel user permits in lieu of fuel tax.

New Hampshire - The gasoline, gasohol, and diesel rates include 0.7¢ per gallon Oil Discharge and Disposal Cleanup Fee. Alternative fuel vehicles pay twice the usual registration fee in lieu of the volume tax.

New Jersey - In addition to the rates shown, there is a Petroleum Products Gross Receipts Tax. The tax is computed on a cents per gallon basis and is applicable to a wide variety of petroleum products.

New Mexico - The gasoline, gasohol, and diesel rates include the Petroleum Products Loading Fee of $80 per 8,000 gallons (1¢ per gallon). Owners of LPG-powered vehicles up to 26,000 pounds gross vehicle weight may pay an annual fee in lieu of the volume tax.

New York - Rates are variable, adjusted annually. There is an additional tax on motor carriers of 7.7¢ per gallon of gasoline and 8.9¢ on diesel. Rates include the Petroleum Business Tax of 14.51¢ per gallon. The gasoline rate includes a 0.5 mill (0.05¢) per gallon Petroleum Testing Fee.

North Carolina - Rates are variable, adjusted semiannually.

North Dakota - A special excise tax of 2% 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. There is a producer credit of 40¢ per gallon of agriculturally derived alcohol produced in the State and used to make gasohol.

Ohio - Commercial vehicles formerly subject to the highway use tax pay an additional 3¢ per gallon. Dealers are refunded 10¢ per gallon of each qualified fuel (ethanol or methanol) blended with unleaded gasoline.

Oklahoma - Rates shown include 1¢ per gallon tax dedicated to the Petroleum Underground Tank Release Environmental Cleanup Indemnity Fund. When the Fund reaches specified balance, future tax revenues will be deposited in a highway fund. The gasoline, gasohol, and LPG rates include 0.08¢ for fuel inspection. LPG users may pay an annual fee in lieu of the volume tax.

Oregon - The diesel and LPG rates shown are paid by users for vehicles not under the jurisdiction of Public Utility Commissioner. Vehicles under the jurisdiction of the Public Utilities Commissioner and paying motor-carrier fees are exempt from payment of the motor-fuel tax.

Pennsylvania - The rates include the Oil Franchise Tax for Maintenance and Construction, a variable rate tax adjusted monthly. Motor carriers pay an additional 6¢ per gallon.

Rhode Island - Rates are variable, adjusted quarterly. Rates includes 1¢ per gallon tax for the Underground Storage Tank Financial Responsibility Fund.

South Dakota - There is a credit at the rate of the gasoline tax to distributors blending gasoline with ethanol to produce gasohol. There is also a producer incentive payment of 20¢ per gallon.

Tennessee - LPG users without permits must pay in advance at the beginning of the fiscal year; others pay quarterly. Fee is based on vehicle weight and fuel efficiency. Sales tax rate on aviation fuel is 4.5 percent.

Texas - Owners of LPG vehicles registered in the State must pay an annual fee in lieu of the volume tax.

Utah - LPG is tax exempt if user purchases annual exemption certificate.

Vermont - Diesel vehicles 10,000 pounds and over pay 26¢ per gallon. LPG vehicles are subject to a registration fee 1.75 times the usual fee. The gasoline, gasohol, and diesel rates include 1¢ per gallon for the Petroleum Cleanup Fund.

Virginia - Motor-carrier road tractors, tractor trucks and straight trucks with more than 2 axles pay an additional 3.5¢ per gallon.

Washington - Owners of LPG vehicles pay an annual fee.

West Virginia - Rates are variable, adjusted annually.

Wisconsin - Rates are variable, adjusted annually.

Wyoming - LPG is subject to sales tax. The gasoline, gasohol, and diesel rates include 1¢ for the Underground Storage Tank Corrective Action Account.

[2] The gasohol rates shown are for gasoline blended with 10 percent ethanol.

SUMMARY OF STATE MOTOR-VEHICLE REGISTRATION FEE SCHEDULES[1]

TABLE MV-103

BASED ON REPORTS OF STATE AUTHORITIES

2/ STATUS AS OF JANUARY 1, 1995

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)
Alabama	Flat fee. A $1.25 issuance fee is included in columns (2) through (4).	$24.25	$24.25	$24.25	Gross weight groups. A $1.25 issuance fee is included in columns (8), (9) and (10).	$23 for up to 8,000 pounds to $845 for 80,001 pounds and over.	$30 for up to 30,000 pounds to $85 for 42,000 pounds.	$171.25	$31.25	$651.25
Alaska	Flat fee.	35.00	35.00	35.00	Unladen weight.	$51 for 5,000 pounds or less to $221 for 18,001 pounds and over. Pickup trucks 6,000 pounds or less pay $40.	Trucks not exceeding a total net weight of 16,000 pounds registered for $35.	86.00	35.00	221.00
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.	156.00	156.00	-
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	25.00	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.	111.00	65.00	-
California	Flat fee. A $1.00 California Highway Patrol fee is included in columns (2) through (4). An additional fee of $10.00 for electric passenger vehicles not subject to weight fees. Electric vehicles-Unladen weight groups: $87.00 for 6,000 pounds or less; $266.00 for 6,000 pounds but less than 10,000 pounds: $358.00 for 10,000 pounds or more.	28.00	28.00	28.00	Flat fee plus weight fee based on unladen weight and number of axles.	$28 flat fee plus $8 for a 2-axle truck 3,000 pounds or less to $924 for a 3-axle truck 15,000 pounds and over.	No special rates.	285.00	285.00	952.00
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 $1.00 clerk fee, a 50 cent emissions fee, $1.00 Emergency Medical Network, and a $2.00 fee for cars with air conditioners are included in columns (2) through (4).	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 $1.50, a $1.00 clerk fee, a 50 cent emission fee, $1.00 Emergency Medical Network, and a $2.00 fee for cars with air conditioners are included in. columns (8) and (10).	$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 $1.00 clerk fee, a 50 cent emissions fee, $1.00 Emergency Medical Network, and a $2.00 fee for cars with air conditioners are included in column (9).	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.	194.00	28.00	-
Delaware	Flat fee. $20 per year of registration.	20.00	20.00	20.00	Gross weight.	$20 for first 5,000 pounds and $16.80 for each additional 1,000 pounds.	$20.00 for first 5,000 pounds and $2.60 for each additional 1,000 pounds.	221.60	51.20	876.80
District of Columbia	Empty weight groups: $55 for 3,499 pounds or less to $88 for 3,500 pounds and over. A $10 inspection fee is assessed in addition to the fees shown.	55.00	88.00	55.00	Empty weight groups. A $10 inspection fee is assessed in addition to the fees shown.	$95 for less than 3,000 pounds to $479 for 16,000 pounds and over.	No special rates.	176.00	176.00	-

SUMMARY OF STATE MOTOR-VEHICLE REGISTRATION FEE SCHEDULES[1]

BASED ON REPORTS OF STATE AUTHORITIES

TABLE MV-103

2/ STATUS AS OF JANUARY 1, 1995

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)
Florida	Empty weight groups: $14.50 for 2,499 pounds or less to $32.50 for 3,500 pounds and over. A $3.00 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, a 50 cent fee for Theft Prevention Programs, 10 cent Emergency Medical Services fee, and a 50 cent Juvenile Justice 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, 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 (9).	$27.10 flat fee for 1,999 pounds or less to $995.10 for 72,000 pounds or more.	Gross vehicle weight: $76.10 for less than 10,000 pounds to $81.10 for 10,000 pounds or more but less than 44,000 pounds. $256.10 for 44,000 pounds or more. Vehicles classified as "goats" are registered for $18.60.	147.10	81.10	694.10
Georgia	Flat fee.	20.00	20.00	20.00	Gross weight.	$20 for 14,000 pounds or less to a maximum of $75 for over 30,000 pounds, "not for hire" straight trucks, or to a maximum of $150 for over 30,000 pounds, " for hire " straight trucks.	Flat fee of $20.	25.00	20.00	-
Hawaii	Flat fee ($20.00) plus net weight tax of 1.25 cent per pound ($12.00 minimum) for the City and County of Honolulu, 0.5 cent per pound ($6.00 minimum) for Hawaii County, 0.75 cent per pound ($6.00 minimum) for Maui County, and 0.75 cent per pound ($12.00 minimum) for Kauai County. 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 cent per pound for 7,001 to 10,000 pounds; flat rate of $150.00 for over 10,000 pounds. 9/	63.82 9/ 47.95 53.24 52.74 10/	114.31 9/ 83.38 93.69 93.19 10/	88.70 9/ 63.50 71.90 71.40 10/	Flat fee ($20) plus net weight tax of 2 cents per pound for the City and County of Honolulu and Kauai County, 1 cent per pound for Hawaii County and 1.5 cents per pound for Maui County. Plus State net weight tax 0.75 cent per pound for 4,000 pounds or less; $1 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 for over 10,000 pounds. 9/	$104.00 for 3,000 pounds to $571.50 for 20,000 pounds for the City and County of Honolulu, $103.50 to $571.00 for Kauai County, $89.00 to $471.50 for Maui County and $74.00 to $371.50 for Hawaii County.	$104.00 for 3,000 pounds to $421.50 for 20,000 pounds for the City and County of Honolulu, $103.50 to $421.00 for Kauai County, $89.50 to $321.50 for Maui County and $74.00 to $221.50 for Hawaii County. vehicles over 6,000 pounds used for agricultural purposes are not subject to the State weight tax.	278.64 10/ 199.52 239.08 278.14 11/	179.74 10/ 100.62 140.18 179.24 11/	- - - -
Idaho	Age groups: $16.08 for vehicles over 8 years old to $36.48 for vehicles 1 and 2 years old. A $2.50 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).	17.33	37.73	27.53	Gross weight groups. A $2.50 reflectorized plate fee ($5.00 per truck) is assessed when new plates are issued. A $1.25 emergency medical services fee is included in columns (8), (9) and (10).	$30.60 for 16,000 pounds or less to $515.40 for 50,001 to 60,000 pounds. $120.00 plus use fee for 60,001 pounds and over.	$31.08 for 8,001 to 16,000 pounds to $311.68 for 50,001 to 60,000 pounds. $120.00 plus use fee for 60,001 pounds and over.	62.33	62.33	313.13
Illinois	Flat fee.	48.00	48.00	48.00	Flat fee plus fee based on gross weight. Optional basis: flat fee plus mileage weight tax.	$10 flat fee plus $38 for gross weight of 8,000 pounds or less to $1,100 for 45,000 pounds. $10 flat fee plus $58 for gross weight of 12,000 pounds or less to $556 for 45,000 pounds with per mile taxes on mileage exceeding stipulated amounts.	$10 flat fee plus $120 for 16,000 pounds or less to $648 for 45,000 pounds. No special rates.	390.00 376.00	190.00 209.50	1,464.00 5,432.00
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

SUMMARY OF STATE MOTOR-VEHICLE REGISTRATION FEE SCHEDULES[1]

TABLE MV-103

BASED ON REPORTS OF STATE AUTHORITIES

2/ STATUS AS OF JANUARY 1, 1995

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)
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 0.1 percent after 8 and all future registrations. Minimum total registration $10.00.	14.00	380.00	75.00	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.	200.00	135.00	1,105.00
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 $3.00 service charge is included in columns (2) through (4).	14.50	14.50	14.50	Gross weight groups. A $3 service charge and a 50 cent Reflectorized Plate fee are included in columns (8), (9) and (10).	$11.50 for 6,000 pounds or less to $474.00 for 44,000 pounds.	$11.50 for 38,000 pounds or less to 40 percent of regular fee for over 38,000 pounds.	53.50	15.00	885.50
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	36.00	12.00	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.	59.15	10.00	336.00
Maine	Flat fee.	22.00	22.00	22.00	Gross weight groups.	$22 for 6,000 pounds or less to $979 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.	$18 for 6,000 pounds or less to $354 for 54,000 pounds.	127.00	69.00	637.00
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 2-year period.	30.00	30.00	30.00	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.	252.75	252.75	840.00
Michigan	Empty weight: $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 percent of the base list price for over $30,000 plus a $5 processing fee. Decrease in 2nd, 3rd and 4th year by 10 percent per year.	29.00	169.00	50.00	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.	214.00	62.00	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.	35.00	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 40 percent for vehicles 9 years old and older.	145.00	65.00	865.00

SUMMARY OF STATE MOTOR-VEHICLE REGISTRATION FEE SCHEDULES[1]

BASED ON REPORTS OF STATE AUTHORITIES

TABLE MV-103

2/ STATUS AS OF JANUARY 1, 1995

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)
Mississippi	Flat Fee. $8.75 tag 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 tag 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 tag 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 $7.50 for 6,000 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 $1.50 plus county fee of $1.00 is included in columns (2) through (4). A $1.50 per plate fee is assessed when new plates are issued.	17.50	17.50	17.50	Gross vehicle weight. An additional fee of $1.50 plus county fee of $1.00 is included in columns (8) and (9). A $1.50 per plate fee is assessed when new plates are issued.	$18 for 3 tons or less to $810 for 36 tons.	$18 for 5 tons or less to $335 for 47 tons.	137.50	24.50	-
Nevada	Flat fee. A $6 special fee is included in columns (2) through (4).	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.	204.00	204.00	952.00
New Hampshire	Gross weight groups: $19.20 for 3,000 pounds or less to 84 cents per cwt. for 8,001 pounds and over. Additional $1.50 per plate reflectorized plate fee when new plates are issued.	19.20	31.20	31.20	Gross weight. Plus additional $1.50 per plate reflectorized plate fee when new plates are issued.	$19.20 for 3,000 pounds or less to 84 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.	141.50	30.30	470.40
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 $19.50 for each additional 1,000 pounds for over 40,000 to 70,000 pounds.	1/2 the fee provided for trucks. A $2.50 inspection fee is assessed in addition to the fees shown.	155.50	77.75	-
New Mexico	Shipping weight groups and age: $20 for 2,000 pounds or less; $29 for 2,001 to 3,000 pounds; $42 for over 3,000 pounds. Fees are $16, $23, and $34, respectively, after 5 years.	23.00	42.00	34.00	Gross weight groups. 12/	$30 for 4,000 pounds or less to $129.50 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.	107.00	71.00	-
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	36.75	28.50	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 having a maximum gross weight of 54,000 pounds or less 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.	97.75	68.50	322.50

SUMMARY OF STATE MOTOR-VEHICLE REGISTRATION FEE SCHEDULES[1]

BASED ON REPORTS OF STATE AUTHORITIES

TABLE MV-103

2/ STATUS AS OF JANUARY 1, 1995

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)
North Carolina	Flat fee. Passengers cars - $20.	20.00	20.00	20.00	Gross weight and flat fee.	$3.00 plus 46 cents per cwt. for 4,000 pounds or less to $1.20 per cwt. for over 17,000 pounds. Minimum annual fee $21.50.	$3.00 plus 1/2 regular weight fee, minimum annual $17.50.	181.61	88.94	675.00
North Dakota	Gross weight and age groups: $26 for 3,199 pounds or less for the 13th and subsequent registrations to $251 for 9,000 pounds and over for the 1st through 6th registrations.	34.00	70.00	70.00	Gross weight and age groups.	$27 for 4,000 pounds or less for the 11th and subsequent registrations to $168 for 26,000 pounds for the 1st through 7th registrations.	Special rate for trucks registered from 20,000 to 105,000 pounds: $43 for 22,000 pounds for the 11th and subsequent registrations to $627 for 105,000 pounds for the 1st through 6th registrations.	83.00	83.00	670.00
Ohio	Flat fee. A $1.50 service charge is included in columns (2) through (4). A 25 cent county tag fee is assessed in addition to the fees shown. A 50 cent reflectorized plate fee is assessed when new plates are issued.	21.50	21.50	21.50	Gross weight. A $1.50 service charge is included in columns (8), (9) and (10). A 50 cent reflectorized plate fee is assessed when new plates are issued.	$45 for 2,000 pounds or less to $1,340 for 80,000 pounds.	$5.00 base plus 50 cents per cwt. for the first 3,000 pounds increasing to $2.25 per cwt. for the excess over 10,000 pounds. Minimum fee: $12.00.	126.50	82.50	786.50
Oklahoma	Flat fee, value and age: $15.00 plus 1.25 percent of the factory delivered price. Fee for 2nd through 12th year is $15.00 plus 90 percent of the previous year's percentage fee. The fee will be the same for the 12th year through the 20th year. A $1.75 administrative fee, a 50 cent tax commission fee, and a $3.00 general revenue fund fee are included in columns (2) through (4). The $15.00 registration fee is eliminated for vehicles 21 years or older.	44.50	429.50	102.50	Gross weight and age on trucks over 8,000 pounds. A $1.75 administrative fee, a 50 cent tax commission fee, and a $3.00 general revenue fund fee are included in columns (8), (9) and (10).	$100.50 for under 15,000 pounds to $1,083.50 for 90,000 pounds. Fee reduced after 5th year on trucks under 15,000 pounds. Minimum fee: $29.50.	Flat fee. Trucks or truck tractors having a manufacturer's rated carrying capacity in excess of 6 tons must be registered commercial.	125.50	35.50	653.50
Oregon	Flat fee is for 24 consecutive months. A $1 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
Pennsylvania	Flat fee.	24.00	24.00	24.00	Gross weight.	$39 for 5,000 pounds or less to $834 for 73,280 pounds.	$51 or 1/3 of the standard annual fee for class, whichever is greater. 14/	192.00	64.00	588.00
Rhode Island	Flat fee. A $5 reflectorized plate fee is assessed when new plates are issued.	30.00	30.00	30.00	Gross weight groups. A $5 reflectorized plate fee is assessed when new plates are issued.	$34 for 4,000 pounds or less to $870 for 80,000 pounds.	A flat fee of $10 for all farm vehicles.	158.00	10.00	-
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 5,000 pounds or less empty weight to $120 for 30 ton load capacity with empty weight over 12,500 pounds.	195.50	15.00	844.00
South Dakota	Shipping weight groups and age: $20.00 for 2,000 pounds or less to $40.00 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.	14.00	40.00	21.00	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.	63.00	63.00	970.00
Tennessee	Flat fee. A $1.50 clerk's fee is included in columns (2) through (4). A $1.00 reflectorized plate fee is assessed when new plates are issued.	22.00	22.00	22.00	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.	193.75	100.75	770.25

SUMMARY OF STATE MOTOR-VEHICLE REGISTRATION FEE SCHEDULES[1]

TABLE MV-103

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2/ STATUS AS OF JANUARY 1, 1995

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)
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.	146.14	78.22	-
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.	13.50	13.50	13.50	Gross weight groups.	$13.50 for 12,000 pounds or less to $592.00 for 80,000 pounds plus $16.50 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 overlength, an oversize permit as well. Annual permits for overweight vehicles are $300.00, and for oversize vehicles are $50.00.	$32.50 for 12,000 pounds or less to $296.50 for 80,000 pounds plus $8.00 for each 2,000 pounds or fraction thereof in excess of 80,000 pounds. Farm trucks in excess of 80,000 pounds or overlength must purchase overweight and/or oversize permits with the same limits as regular registrations.	80.50	48.50	394.00
Vermont	Flat fee. A $1.00 emission fee is assessed in addition to the fees shown.	42.00	42.00	42.00	Gross weight groups. A $1.00 emission fee is assessed in addition to the fees shown.	$42.00 for less than 6,000 pounds to $17.60 per 1,000 pounds for over 80,000 pounds. additional fees of $25.00 for 10,000 pounds to $275.00 for 60,000 pounds and over.	$40 for less than 18,000 pounds to $115 for over 35,000 pounds to 55,000 pounds.	270.65	40.00	-
Virginia	Shipping weight groups: $23.00 for 4,000 pounds or less; $28.00 for over 4,000 pounds. A $1.50 State Police inspection fee and $2.00 Emergency Medical Service fee are included in columns (2) through (4).	26.50	31.50	26.50	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 $12.00 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 weight. Minimum fee: $15.	87.50	47.00	579.50
Washington	Flat fee. A 10 cent special highway studies fee is included in columns (2) through (4). A 50 cent reflectorized plate fee ($1.00 per automobile) is assessed when new plates are issued. An additional $1.00 per plate is charged for standard issue plates. Vehicles powered by natural gas or liquified petroleum gas are assessed an additional fee of $91.25. An additional $4.00 is charged for original registration.	23.85	23.85	23.85	Declared gross weight groups including surcharge. A 50 cent reflectorized plate fee ($1.00 per truck) is assessed when new plates are issued. An additional $1.00 per plate is charged for standard issue plates.	$37 for up to 4,000 pounds to $439 for 40,000 pounds.	$30 for 4,000 pounds or less to $231 for 40,000 pounds. Trucks operating within 15 miles of farm require only a $5 decal and are exempt from regular registration.	137.00	80.00	677.00
West Virginia	Empty weight groups: $25.00 for 3,000 pounds or less, $30.00 for 3,001 to 4,000 pounds, $36.00 for 4,001 pounds and over. A $1.50 additional fee is included in columns (2) through (4).	26.50	37.50	31.50	Gross weight groups. A $1.50 additional fee is included in columns (8), (9) and (10).	$25.00 for 4,000 pounds or less to $78.50 for 16,000 pounds, plus $10.00 per 1,000 pounds over 16,000 pounds.	$30 for 8,001 pounds to $250 for 64,000 pounds.	90.00	61.50	754.75
Wisconsin	Flat fee.	40.00	40.00	40.00	Gross weight groups.	$63 for 4,500 pounds or less to $1,850 for 80,000 pounds.	$21 for 12,000 pounds or less, 1/4 regular fee for over 12,000 pounds.	255.00	63.75	865.00
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 OF STATE AUTHORITIES

TABLE MV-103

2/ STATUS AS OF JANUARY 1, 1995

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 $845 for 80,001 pounds and over.	Flat fee. A $1.25 issuance fee is included in columns (6) and (9).	$20 per semitrailer.	$586.25	$21.25	$607.50	$781.25	$21.25	$802.50	-	-	-	-
Alaska	Unladen weight.	$51 for 5,000 pounds or less to $221 for 18,001 pounds and over.	Unladen weight.	Same schedule as for tractor trucks.	86.00	86.00	172.00	156.00	86.00	242.00	156.00	86.00	86.00	328.00
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	-	-	-	-
California	Flat fee plus weight fee based on unladen weight and number of axles.	$28 flat fee plus $8 for 3,000 pounds or less 2-axle truck to $924 for a 3-axle truck 15,000 pounds and over.	Flat fee plus weight fee based on unladen weight.	$28 flat fee plus $39 for 2,000 pounds to $924 for 15,000 pounds and over.	388.00	336.00	724.00	952.00	721.00	1,673.00	952.00	721.00	490.00	2,163.00
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 $1.00 clerk fee, a 50 cent emission fee, $1.00 Emergency Medical Network, and a $2.00 fee for cars with air conditioners are included in columns (5), (8) and (11).	Flat fee.	$7.50 per semitrailer. An additional fee of $1.50, a $1.00 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	$20 for first 5,000 pounds and $16.80 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.	$20 for first 5,000 pounds and $16.80 for each additional 1,000 pounds. $20 for each trailer (maximum of 3 trailers with a single tractor truck).	389.60 692.00	238.40 20.00	628.00 712.00	708.80 1,280.00	507.20 20.00	1,216.00 1,300.00	-	-	-	-
District of Columbia	Empty weight groups. A $10 inspection fee is assessed in addition to the fees shown.	$95 for less than 3,000 pounds to $479 for 16,000 pounds and over.	Empty weight groups. A $10 inspection fee is assessed in addition to the fees shown.	$20 for less than 500 pounds to $431 for 16,000 pounds and over.	228.00	176.00	404.00	408.00	291.00	699.00	-	-	-	-
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).	$256.10 for 34,999 pounds or less to $995.10 for 72,000 pounds and over.	Flat fee. A $3 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, a 50 cent fee for Theft Prevention Programs, 10 cent Emergency Medical Services fee, and a 50 cent Juvenile Justice fee are included in columns (4) through (9).	$21.10 per semitrailer.	588.10	21.10	609.20	995.10	21.10	1,016.20	-	-	-	-

SUMMARY OF STATE MOTOR-VEHICLE REGISTRATION FEE SCHEDULES[1]

TABLE MV-103

BASED ON THE REPORTS OF STATE AUTHORITIES

2/ STATUS AS OF JANUARY 1, 1995

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)
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.	190.00	12.00	202.00	400.00	12.00	412.00	-	-	-	-
Hawaii	Flat fee ($20) plus net weight tax of 2 cents per pound for the City and County of Honolulu and Kauai County, 1 cent per pound for Hawaii County and 1.5 cents per pound for Maui County. Plus State net weight tax 0.75 cent per pound for 4,000 pounds or less; $ 1.00 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/	$201.50 for 6,000 pounds to $571.50 for 20,000 pounds in the City and County of Honolulu, $201.00 to $571.00 in Kauai County, $171.50 to $471.50 in Maui County and $141.50 to $371.50 in Hawaii County for the same tractor trucks.	Same schedule as for tractor trucks.	Same schedule as for tractor trucks.	343.15 10/ 244.18 393.67 342.65 11/	225.50 10/ 157.50 191.50 225.00 11/	568.65 10/ 401.68 485.17 567.65 11/	468.30 10/ 319.90 394.10 467.00 11/	401.50 10/ 286.50 344.00 401.00 11/	869.80 10/ 606.40 738.10 868.80 11/	- - - -	- - - -	- - - -	- - - -
Idaho	Gross weight of combination. A $2.50 reflectorized plate fee ($ 5.00 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/	$30.60 for 16,000 pounds or less to $515.40 for 50,001 to 60,000 pounds. Plus $120.00 use fee for 60,001 pounds and over.	Flat fee. A $2.50 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	121.25	16.25	137.50	121.25	16.25	16.25	153.75
Illinois	Flat fee plus fee based on gross weight of combination. Optional basis: Flat fee plus mileage weight tax.	$10 flat fee plus $38 for gross weight of 8,000 pounds or less to $2,190 for 80,000 pounds. $10 flat fee plus $58 for 12,000 pounds or less to $1,100 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 $60 fee for 5 years. (Paid when first registered.) Registered with tractor truck. Additional $60 fee for 5 years. (Paid when first registered.)	1,110.00 3,119.00	- -	1,110.00 3,119.00	2,200.00 17,170.00	- -	2,200.00 17,170.00	- -	- -	- -	- -
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 ($55 after ten registrations) to $1,695 for 40 tons. Over 40 tons $1,695 plus $80 for each ton over 40 tons.	Flat fee.	$10 per semitrailer.	795.00	10.00	805.00	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	-	-	-	-

SUMMARY OF STATE MOTOR-VEHICLE REGISTRATION FEE SCHEDULES[1]

BASED ON THE REPORTS OF STATE AUTHORITIES

TABLE MV-103

2/ STATUS AS OF JANUARY 1, 1995

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)
Kentucky	Gross weight of combination. A $3 service charge and a 50 cent Reflectorized Plate fee are included in columns (5) and (8).	$11.50 for 6,000 pounds or less to $1,260.00 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.	547.50	20.50	568.00	1,261.50	20.50	1,282.00	-	-	-	-
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.	270.00	10.00	280.00	480.00	10.00	490.00	-	-	-	-
Maine	Gross weight of combination.	$22 for 6,000 pounds or less to $979 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.	$16 per semitrailer.	407.00	16.00	423.00	834.00	16.00	850.00	-	-	-	-
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 (3), (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	-	-	-	-
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 $7.50 for 6,000 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 over 6,000 for 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

SUMMARY OF STATE MOTOR-VEHICLE REGISTRATION FEE SCHEDULES[1]

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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)
Nebraska	Gross weight of combination. An additional fee of $1.50 and a county fee of $ 1.00 is included in columns (5) and (8). A $ 1.50 per plate fee is assessed when new plates are issued.	$18 for 3 tons or less to $810 for 36 tons. Fees increased by 20 percent in excess of 36 tons if operated off the Interstate Highway System.	Flat fee. An additional fee of $1.50 and a county fee of $1.00 is included in columns (6) and (9). A $1.50 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.	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 $1.50 per plate reflectorized plate fee when new plates are issued.	For gross combination weights to 73,280 pounds, 84 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 $1.50 reflectorized plate fee when new plates are issued.	378.00	-	378.00	712.30	-	712.30	-	-	-	-
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 $19.50 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/	$30 for 4,000 pounds or less to $151 for 26,000 pounds. $88.50 for 26,001 to 48,000 pounds, and $129.50 for 48,001 pounds and over. Fee reduced 20 percent after 5 years for trucks under 26,000 pounds.	Flat fee.	$10 per semitrailer. Permanent registration.	88.50	-	88.50	129.50	-	129.50	-	-	-	-
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.	543.50	23.00	566.50	966.00	23.00	989.00	-	-	-	-
North Carolina	Gross weight of combination and flat fee.	$3.00 plus 46 cents per cwt. for 4,000 pounds or less to $1.20 per cwt. for over 17,000 pounds to a maximum of 80,000 pounds. Minimum fee: $21.50.	Flat fee.	$10 per semitrailer.	543.00	10.00	553.00	963.00	10.00	973.00	-	-	-	-
North Dakota	Gross weight of combination and age.	$77 for 20,001 pounds for 13th and subsequent registrations to $1,769 for 105,500 pounds for the 1st through 7th registrations.	Flat fee.	Registered with tractor truck plus a $20 identification fee.	478.00	20.00	498.00	1,036.00	20.00	1,056.00	1,769.00	20.00	20.00	1,809.00
Ohio	Gross weight of combination. A $1.50 service charge is included in columns (5) and (8). A 50 cent reflectorized plate fee is assessed when new plates are issued.	$45 for 2,000 pounds or less to $1,340 for 80,000 pounds.	Flat fee. A $1.50 service charge is included in columns (6) and (9). A 50 cent reflectorized plate fee is assessed when new plates are issued.	$25 per semitrailer.	601.50	26.50	628.00	1,341.50	26.50	1,368.00	-	-	-	-

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2/ STATUS AS OF JANUARY 1, 1995

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)
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/	$13.00 flat fee plus $2.60 per 1,000 pounds for 10,001 pounds to $12.00 per 1,000 pounds for 76,001 to 80,000 pounds. Minimum fee of $34.00 for vehicles with 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 $17 flat fee for 4,000 pounds or less, and $22 for 4,000 pounds and up.	348.00	23.50	371.50	979.50	23.50	1,003.00	-	-	-	-
Washington	Declared gross weight of combination including surcharge. A 50 cent reflectorized plate fee ($1 per truck) is assessed when plates are issued. An additional $1 per plate is charged for standard issue plates.	$82 for 14,000 pounds to $2,973 for 105,500 pounds.	Flat fee. A 50 cent reflectorized plate fee is assessed when new plates are issued. An additional $1 per plate is charged for standard issue plates.	Registered with tractor truck, plus $36 flat fee. An additional filing fee of $2 is included in columns (6) and (9).	501.00	36.00	537.00	1,518.00	36.00	1,554.00	2,973.00	36.00	36.00	3,045.00
West Virginia	Gross weight of combination. A $1.50 additional fee is included in columns (5) and (8).	$25.00 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.	370.00	-	370.00	1,132.75	-	1,132.75	-	-	-	-
Wisconsin	Gross weight of combination.	$63 for 4,500 pounds or less to $1,850 for 80,000 pounds.	Flat fee.	$50 per semitrailer. Permanent registration.	779.00	50.00	829.00	1,850.00	50.00	1,900.00	-	-	-	-
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, 1995 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 1994, 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 1983 2-door sedan is given as the minimum and the fee for a heavy 1992 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 1987 4-door sedan of 3,260 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 1992 stake body truck of 7,712 pounds empty weight and 16,850 pounds gross weight was taken as the " typical " single-unit truck.
8/ A 1992 diesel-powered 4-axle dump truck of 24,000 pounds empty weight and 56,000 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 50 cents 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 7.97 mills per mile for 26,001 pounds to 31.68 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 of $ 12.00.
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 at one-fourth the yearly fee plus $ 5.00 for each quarter the vehicle is registered or licensed.
16/ Commercial vehicles are registered at $ 35.00 for 4,000 pounds or less to $ 2,225.00 for 80,000 pounds gross vehicle weight. Up to 117,000 pounds gross vehicle weight allowed on non-interstate highways. The fee for a commercial vehicle of 117,000 ponds gross vehicle weight is $3,650.
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 1992 diesel-powered truck tractor of 9,697 pounds empty weight and a semitrailer of 6,800 pounds empty weight, registered for 45,000 pounds gross combination weight, in private operation, were selected as the "typical" vehicles.
19/ A 1992 diesel-powered truck tractor of 14,640 pounds empty weight and a semitrailer of 11,500 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 1992 diesel-powered truck tractor of 15,000 pounds empty weight, a 40-foot semitrailer of 11,500 pounds empty weight, and a 28-foot semitrailer and dolly of 8,800 pounds empty weight registered for 105,000 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, 1995

CLASSIFICATION OF FEE [2]	NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
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	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
	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

PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-VEHICLE AND MOTOR-CARRIER RECEIPTS[1]

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ALASKA					
1,2,5.1,7,8,9,10, 11,12.1,13	State General Fund	All	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; 28.10.441 28.10.451 -28.10.493 28.15.271
ARIZONA					
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.	28-301
	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
	Motorcycle Education Fund	$1.00 per motorcycle registration	Driver education.		28-208
	Highway-User Revenue Fund	Remainder	See Table MF-106 for authorized distribution.		28-1598(A)
2.1,4,5.1,7,8,9,11,12.1	Highway-User Revenue Fund	All	See Table MF-106 for authorized distribution.		28-1598(A)
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.	28-1330
13	Emissions Inspection Fund	All	Motor vehicle emissions inspection program.		28-301
ARKANSAS					
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.	
	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
CALIFORNIA					
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. 44229
	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.		Vehicle 9250.15
	Highway Patrol	$1.00 per registration	To maintain uniformed field strength of California Highway Patrol.		Vehicle 9250.13
	Motorcyclist Safety Fund	$2.00 per motorcycle registration and renewal	Motorcycle safety programs including rider training and motorist awareness.		Vehicle 2935
	General Fund	See remarks	To provide funding for environmental purposes.	A $300.00 smog impact fee is imposed on the registration of a vehicle previously registered in another State if the vehicle is not "California-certified". "California- certified" vehicles are designed and manufactured to meet California's motor vehicle emission standards.	Rev. & Tax 6262

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1,2,5.1	Motor Vehicle Account, State Transportation Fund	Remainder	Distributed as follows:		Vehicle 42270
	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	2.5 percent	See Motor Vehicle Account above.		
	General Fund	Trailer coach fees	General purposes.		Rev. & Tax. 11003.1
		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 program.		Vehicle 9250.18
COLORADO					
1	County Clerks	$1.00 per registration	Collection and administration.		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 of residence. See city road and street funds distribution below.	42-3-139(2), 42-3-139(4)
	City road and street funds	$4.00 per urban registration	Construction and maintenance of highways, roads and streets located within city boundaries.		42-3-139(2), 42-3-139(4)
	Motorcycle Operator Safety Training Fund	$2.00 per motorcycle registration	Motorcycle training.		42-3-134(5)
	Highway-Users Tax Fund	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.	42-3-134(26)(a)
	Highway-Users Tax Fund (AIR Account)	$1.50 per registration	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.	42-3-134(26)(b)

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CLASSIFICATION OF FEE [2]	NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
1 cont.	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.	42-3-134(27)
	Highway-Users Tax Fund (Emergency Medical Services Account)	$1.00 per registration	To promote an effective emergency medical network.		42-3-134(28)
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 $6.00. These counties issue less than one percent of licenses.	42-2-114(2)(a), 42-2-406
	Highway-Users Tax Fund	Remainder	See Table MF-106 for authorized distribution.		42-2-114(2)(a), 42-2-406
4	Public Utilities Commission Motor Carrier Fund	Appropriation	Regulation of motor-vehicle carriers.		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	$2.50 per title	Operation of a statewide distributive data processing system for motor-vehicle registrations and titles.	Also receives $2.00 per duplicate. Subject to legislative appropriation.	42-6-138
	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.	42-1-215
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
CONNECTICUT					
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)(1)
1,2,5,2,7,8,9,10,11,13	Special Transportation Fund	Remainder	See Table MF-106 for authorized distribution.		13b-61

PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-VEHICLE AND MOTOR-CARRIER RECEIPTS[1]

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CLASSIFICATION OF FEE [2]	NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
DELAWARE					
1,2,5,1,6,7,8,9,10,11	Transportation Trust Fund	All	See Table MF-106 for authorized distribution.		21-307
DISTRICT OF COLUMBIA					
2	Driver Education Program Fund	$5.00 per driver's license	Driver education in schools.		40-301.1
1,2,4,6,7,9,13	General Fund	Remainder	See Table MF-106 for authorized distribution.		40-104(d); 40-202; 47-131
FLORIDA					
1		$100 initial registration fee	Distributed as follows:	Imposed first time vehicle is registered in the State.	320.072
	General Revenue Fund	30 percent	State general purposes.		320.072
		70 percent	Distributed as follows:		320.072
	General Revenue Fund	7 percent	Service charge for general State government expenses.		320.072; 215.20
	State Transportation Trust Fund	93 percent	See Table MF-106 for authorized distribution.		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 driver improvement programs. Also includes fees from transcripts of driver history records.	320.08
		mobile home/park trailer fee	Distributed as follows:		320.081
	General Revenue Fund	$1.50	State General Purposes.		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	Replacement license plate 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.	
	Highway Safety Operating Trust Fund	50 cents	Operation of Florida real time vehicle information system.	Administered by the Commission for the Transportation Disadvantaged.	320.03
	Air Pollution Control Trust Fund	$1.00	For purposes of air pollution control.	Administered by Department of Environmental Protection.	320.03
	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
	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
	State Transportation 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; 320.067
	Emergency Medical Services Trust Fund	10 cents	For emergency medical services.		320.0801

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CLASSIFICATION OF FEE [2]	NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
FLORIDA: 1 cont.	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
	Motor Vehicle Theft Prevention Trust Fund	50 cents	For programs to deter vehicle theft.		320.08045
		50 cents	Distributed as follows:		320.08046
	General Revenue Fund	80 percent	State general purposes.		320.08046
	Motor Vehicle Theft Prevention Trust Fund	20 percent	For programs to deter vehicle theft.		320.08046
	Public Education Capital Outlay and Debt Service 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	State General Revenue Fund	50 cents per year for each license	Driver training instruction for high school students.		233.063
	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. (§207.003; §207.004)	207.026
7		Fees on vehicles previously titled outside Florida			
	Nongame Wildlife Trust Fund	$4.00	Documentation of population trends and habitat; conservation, management and regulatory programs; and public education.		319.32
	State General Revenue Fund	$295.00	General State purposes.	Imposed in §319.231.	319.32
		regular title fees			
	County Tax Collector	$4.25	Processing title applications		319.32
	Highway Safety Operating Trust Fund	$1.00	Prevent and detect odometer fraud.		319.324
		$21.00			319.32
	State General Revenue Fund	7 percent	State general administrative expenses.		215.20
	State Transportation Trust Fund	93 percent	See Table MF-106 for authorized distribution.		319.32
	State General Revenue Fund	Remainder	General State purposes.		319.32
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

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10	State Transportation Trust Fund	All	See Table MF-106 for authorized distribution.	Amount required goes to the Public Education Capital Outlay and Debt Service Trust Fund.	320.0609; 320.20
13	Department of Transportation	$25.00 inspection fee	Truck safety inspection program.		316.610
		Emissions fee		$10.00 fee less $5.90 - 8.50 deduction by private provider.	325.214
	State General Revenue Fund	7.3 percent	State general administrative expenses.		325.214
	Highway Safety Operating Trust Fund	92.7 percent	Monitor emissions inspection program		325.214
GEORGIA					
1	County Agent	$1.00 per license plate	Collection expenses.		68-246
1,2,5,2.7,8,11,12.1,13	State General Fund	Remainder	State general purposes.	All taxes and fees deposited in general fund unless otherwise specified. Constitution 2-1406(a); 68-104; 68-418a; 68B-206; 68-506; 91A-5102; 91A-5302; 92A-248; etc.	See remarks
HAWAII					
1,5.1	Department of Transportation	Amount Required	Reimburse counties for collection costs.		
	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
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 $5.00 fine levied for violations	For driver education and training programs.		286G-2
9	State General Fund	All	State general purposes.	No expenditure for the operation of the motor-vehicle dealers licensing board shall be made unless there is an appropriation provided by law.	436B-15
IDAHO					
1	Plate Manufacturing Account	$1.30 of 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
	State Highway Account	$4.00 per motor vehicle registration issued by State	Collection and administrative expenses		49-448
	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
		Recreational vehicle license fees	Distributed as follows:		
	County Current Expense Fund	$2.00 per recreational vehicle license	County general purposes.		49-448
		Remainder	Distributed as follows:		
	State Recreational Vehicle Account	99 percent			49-448
	Search and Rescue Account	1 percent			49-448

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, 1995

CLASSIFICATION OF FEE [2]	NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
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
	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, $4.00 of motorcycle endorsement fee, and portion of driver training course fee.	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, and $5.00 of skills test fees for Class A, B, or C.	49-306
	Motorcycle Safety Program Fund	$13.50 per motorcycle endorsement	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
	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.	61-811B
ILLINOIS					
1	State Construction Account Fund	37 percent of registration fees	Construction, reconstruction and maintenance of State-maintained system.		625:5/2-119
	Cycle Rider Safety Training Fund	$8 per motorized cycle annual registration	Motorcycle rider safety programs.	Fund also receives $4.00 of each semiannual registration fee.	625:5/2-119
	State Parks Fund	$25 per environmental license plate		Special Environmental License Plate Fund receives $15 from each original issuance.	625:5/3-626
	Road Fund	Remainder	See Table MF-106 for authorized distribution.		625:5/2-119
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
	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 per driver's license reinstatement			625:5/6-118
	Road Fund	Remainder	See Table MF-106 for authorized distribution.		625:5/2-119

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TABLE MV-106
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CLASSIFICATION OF FEE [2]	NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
4, 5.1	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
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.		625:5/3-1001
7	Park and Conservation Fund	$2 per certificate of title	Acquisition and development of bike paths as provided for in 20:805/63a36.		625:5/2-119
	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.	625:5/2-119
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
INDIANA					
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 generate 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;
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
IOWA					
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
1,2,7,8,9,10, 11,12,12.1,13	Road-User Tax Fund	Remainder	See Table MF-106 for authorized distribution.	County sheriffs retain fees for the few licenses they issue directly.	321.145; 312.1

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CLASSIFICATION OF FEE [2]	NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
KANSAS					
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	$3.50 per certificate of title	Highway law enforcement.	Distribution declines to $1.00 per certificate of title on July 1, 1996.	8-145
	State Highway Fund, Department of Transportation	Remainder	See Table MF-106 for authorized distribution.		8-145; 8-146
2.1	State Safety Fund	37.5 percent	Student driver training program.	Also receives 20 percent of motorcycle driver's license fee.	8-267
	Motorcycle Safety Fund	See remarks	Driver training courses in schools.	Receives 20 percent of motorcycle driver's license fee.	8-267
	State Highway Fund, Department of Transportation	Remainder	See Table MF-106 for authorized distribution.		8-267
2.2,2.3	Truck Driver Training Fund	$2 of commercial driver's license fee	Student truck driver training programs.		8-267
		Remainder			
	State Safety Fund	20 percent	Student driver training program.		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	Amount required	Collection and administration.	Collected by the State Corporation Commission.	66-1,139
	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
KENTUCKY					
1,10	County Clerks	$3.00 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
4,5.1,11,12.1	State Road Fund	All	See Table MF-106 for authorized distribution.		47.01; 138.660; 189.270

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CLASSIFICATION OF FEE [2]	NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
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
LOUISIANA					
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.	Constitution, Article 6, § 22
	General Highway Fund	Remainder	Construction and maintenance of State highways and bridges.		47:481
2.1, 2.2, 2.3	Bond Security and Redemption Fund	$5.00 per motorcycle endorsement	Debt Service	Fund receives $2.00 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 $6.00 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
	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
2.2	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	(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
2.3	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

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CLASSIFICATION OF FEE [2]	NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
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
MAINE					
1,2,5.1,7,8,9,10,11,13	Municipal Tax Collectors	See remarks	Collection expenses	Service fee of up to $3.00 for registrations and driver's licenses.	29-A-201
	General Highway Fund, State Department of Transportation	Remainder	See Table MF-106 for authorized distribution.		23-1651
5.2	Transportation Safety Fund	All	Distributed as follows:		29-A-561
	Department of Public Safety	Appropriation	Enforcement and inspection by the State Police.	FY 1995 appropriation: $2,600,000.	29-A-561
	Bureau of Motor Vehicles	Appropriation	Administration of the commercial driver license laws.	Maximum appropriation of $660,000 annually.	29-A-561
	General Highway Fund, State Department of Transportation	Remainder	See Table MF-106 for authorized distribution. These receipts are allocated with special emphasis on matters relating to transportation safety.		29-A-561
MARYLAND					
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	Expenses	Motor vehicle inspection program and the truck weight and size enforcement program.		TR 12-118
	Emergency Medical System Operations Fund	$8.00 per registration	Emergency medical services.		TR 13-955
	Gasoline and Motor-Vehicle Revenue Acct.	Remainder	See Table MF-106 for authorized distribution.		TR 8-402; TG 2-1001
2,7,8,10,13	Transportation Trust Fund	All	Distributed as follows:	9.00 of security interest fee is credited to the general fund.	TR 12-118; TR 3-216
	State Comptroller	Amount required	Refunds.		TR 12-118
	Driver Education Account	$6.00 per learner's permit and original driver's permit	Driver training instruction for public, private and commercial schools.	Cost not to exceed $65 per student. (For highway debt service if needed.)	TR 16-508
	Department of Transportation	Remainder	See Table MF-106 for authorized distribution.		TR 12-118; TR 3-216
6	Transportation Trust Fund	All	Distributed as follows:		TR 13-814
	Transportation Revenue Sharing Account	20 percent	Distributed as follows:	This account also receives a portion of corporate income tax. (See Table S-106). Distribution expires on July 1, 1995.	TR 3-401
	General Fund	24 percent	State general purposes.	Expires July 1, 1995.	TR 3-401
	Department of Transportation	Remainder	See Table MF-106 for authorized distribution.	Effective July 1, 1995, receives the full 20 percent.	TR 3-401
	Gasoline and Motor-Vehicle Revenue Acct.	80 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

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CLASSIFICATION OF FEE [2]	NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
MASSACHUSETTS					
1,2,7,10	Motorcycle Safety Fund	$2 per motorcycle registration	Motorcycle safety related activities.		90-34
	Highway Fund	Remainder	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 and commercial driver's license fees.	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
MICHIGAN					
1	Motorcycle Safety Fund	$3.00 per motorcycle registration	Motorcycle safety education program.		257.801
7	Scrap Tire Regulatory Fund	Additional 50 cent 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	$2.00 for each two year motorcycle indorsement renewal	Motorcycle safety education program.		257.317
	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	Collection expenses and State general purposes.		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
MINNESOTA					
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

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CLASSIFICATION OF FEE [2]	NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
2	Court Administrators	$3.50 per driver license issued	Collection expenses.		171.06
	Motorcycle Safety Fund	$8.50 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	Transportation Services Fund, 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
MISSISSIPPI					
1,9,12.1	County Tax Collector	Commission allowed by law	Collection expenses.		27-19-99
	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.	
	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

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MISSOURI					
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 Article 4 §30(b)(3)
	Incorporated cities and towns	15 percent	See Table MF-106 for authorized distribution.		Constitution Article 4 §30(b)(3)
	County-Aid Road Trust Fund	10 percent	See Table MF-106 for authorized distribution.		Constitution Article 4 §30(b)(3)
MONTANA					
1,10	County Motor Vehicle Suspense Fund	Amount required	Local collection costs.		61-3-509
	Noxious Weed Management Trust Fund	$1.50 per registration or reregistration	Weed management projects.	Trust fund must have a balance of $2,500,000 before projects can be funded.	61-3-510
	State General Fund	$1.50 per registration or reregistration	State general purposes		61-3-511
		$3.50 per registration or reregistration	To provide recreational vehicle services and facilities in State parks.		61-3-512
		Remainder	Distributed as follows:		
	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	3.75 percent of driver's license fees collected by counties	County general purposes.		61-5-121
	State General Fund	3.75 percent of driver's license fees collected by State	Administrative expenses.		61-5-121
	Highway Patrol Officers' Retirement Pension Trust Fund	25 percent	Patrol pensions.		61-5-121
	State Traffic Education Account	8.75 percent of driver's license fee; 95 percent of motorcycle endorsement fee	State driver education program.		61-5-121
	State General Fund	62.5 percent of driver's license fee, 5 percent of motorcycle endorsement fee	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.	69-1-114
	State General Fund	Remainder	State general purposes.		69-1-402

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
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CLASSIFICATION OF FEE [2]	NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
5.1	County General Funds	5 percent of taxes collected by county	Collection and administration.		61-10-225
	State Highway Account	Remainder	See Table MF-106 for authorized distribution.	Includes all of Gross Vehicle Weight Tax receipts when collected by the State.	61-10-225
6	County Treasurer	5 percent of sales tax	Collection and administration.		61-3-502
	State Highway Account	Remainder	See Table MF-106 for authorized distribution.		61-3-502
7,10	County Treasurers	All	Distributed as follows:		61-3-203
	State Motor Vehicle Recording Fund	$3.50 per certificate or transfer	Administration of registrar's office.		61-3-203
	City and County Road Funds	$1.50 per certificate or transfer	Construction and maintenance of city streets and county roads.	Distribute funds on basis of registrations within corporate limits and those outside corporate limits of cities in each county.	61-3-203
8	State Highway Account	50 percent	See Table MF-106 for authorized distribution.		61-10-148
	County Road Fund	50 percent	County road purposes.	Collection costs deducted from county share.	61-10-148
9	State Motor Vehicle Recording 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
NEBRASKA					
1,10	State Recreation Road Fund	$1.50 per registration	To construct or improve access roads to State recreation areas.		60-302
	Computerization and Operations Fund	$1.50 per registration		Administered by the Department of Motor Vehicles.	60-302
	County General Fund	$1.00 per registration	Collection costs.	Receives $5.00 per registration by nonresidents.	60-326.01
	Highway Trust Fund	$1.50 per license plate	Cost of plate and renewal tabs.	New plates are issued every three years.	60-311
	Motorcycle Safety Education Fund	$3.00 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	$2.75 per license	Collection expenses.	Also receives 25 cents per school permit and learner's permit.	60-4,115
	Computerization and Operations Fund	$1.50 per registration		Administered by the Department of Motor Vehicles.	60-4,115
	Motorcycle Safety Education Fund	$2.50 per motorcycle license	Safety Education.		60-4,115
	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
4,5.1,5.2,12.1	Highway Cash Fund	All	Construction and maintenance of State highways.		60-330.01, 66-410.03

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CLASSIFICATION OF FEE [2]	NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
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.	60-115
	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.	60-115
	Attorney General's Office, Consumer Protection Division	20 cents per certificate of title	For odometer fraud investigation and prosecution.		60-115
	Nebraska State Patrol Cash Fund	45 cents per certificate of title			60-115
	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.		60-115
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 Dealer's Code License Fund	All	Administration and enforcement of act.		60-1409
NEVADA					
1	County General Funds	See remarks	County collection purposes.	Maximum $2.00 fee is assessed in counties without Department of Motor Vehicle and Public Safety offices.	482.160
	Nevada Highway Patrol Special Account	$6.00 per registration	Supplementary troopers.		481.145
	State Highway Fund	Remainder	See Table MF-106 for authorized distribution.		481.079
2,5,7,8,9,10,12, 12.1,13	State Highway Fund	All	See Table MF-106 for authorized distribution.		481.079, 483.410
6	State Highway Fund	1 percent	See Table MF-106 for authorized distribution.	Fund receives 6 percent if tax is collected by the State Department of Motor Vehicles and Public Safety.	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
NEW HAMPSHIRE					
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.		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.	License reinstatement fees are distributed to the Supplementary Motor Vehicle Fund for collection and administration.	6:12(f)
5,2,9,10,13	State Highway Fund	All	See Table MF-106 for authorized distribution.		6:12(f)
7	General Fund	50 percent	State general purposes.		261:20
	State Highway Fund	50 percent	See Table MF-106 for authorized distribution.		261:20

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CLASSIFICATION OF FEE [2]	NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
13	Department of Environmental Services	50 cents per emissions inspection	Air quality monitoring.		268:11
	Vehicle Emission Inspection Account	$2.50 per emissions inspection	Construction and operation of emissions test stations.		268:11
	Highway Surplus Account	See remarks.	See MF-106 for authorized distribution.	A temporary $1.25 fee will be in effect until July 3, 1995. Revenues will be used to reimburse the highway fund surplus account for all start-up costs.	268:11
NEW JERSEY					
1	Helicopter Emergency Ambulance Program	$1.00 per registration	Emergency services.		39:3-8.2
	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.	27:1B-20
1,2	Registration and Licensing Agency	See remarks	Collection expenses.	Fee determined by Motor Vehicle Commissioner.	39:3-3; 39:10-25
2	Motorcycle Safety Education Fund	$5 per motorcycle license and motor-cycle endorsement	Motorcycle safety education.		27:5F-39
1,2,4.1,7,8,12.1	State General Fund	Remainder	See Table MF-106 for authorized distribution.		52:18-32
13	Department of Transportation	All	Administrative costs of inspection program.		39:8-11
NEW MEXICO					
1,7,9	Motor Vehicle Suspense Fund	All	Distributed as follows:		66-6-22.1
	Local agents	$3.00 per registration or title	Collection expense.		66-5-44
	Litter Control and Beautification Fund	50 cents per registration	Implementing the Litter Control and Beautification Act.		67-16-14
		$1.00 per registration.	Distributed as follows:	Also receives 4 percent of registration fees of trucks between 26,001 and 48,000 pounds. Receives 5 percent of registration fees of trucks over 48,000 pounds. Receives 50 cents per motorcycle registration.	66-6-1; 66-6-2; 66-6-4; 66-6-5; 66-6-8
	Rubberized Asphalt Fund	45 percent			66-6-23
	Tire Recycling Fund	55 percent			66-6-23
	Motorcycle Training Fund	$2.00 per motorcycle registration	Motorcycle training.		66-6-22.1; 66-6-1
		Remainder			
	State Road Fund	43 percent	See Table MF-106 for authorized distribution.		66-6-23
		57 percent	Distributed as follows:		
	State Road Fund	41.3 percent	See Table MF-106 for authorized distribution.		66-6-23
	County Road Fund	17.6 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
	County Levy	17.6 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
	Municipal Road Fund	9.4 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
	Counties and Municipalities	14.1 percent	Local general purposes.	Same as above.	66-6-23

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CLASSIFICATION OF FEE [2]	NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
2	Motor Vehicle Suspense Fund	All	Distributed as follows:		66-6-22.1
	Local agents	$6.00 per license	Collection expense.		66-6-23
	DMV	See remarks	Implementing an enhanced driver's license system.	Fee set at Division's discretion. Maximum of $3.00 per license.	66-5-44
	School districts	$3.00 per license	Defensive driving instruction.	Paid through the state equalization guarantee distribution.	66-5-44
	State Road Fund	Remainder	See Table MF-106 for authorized distribution.		66-6-23
4,5	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 Corporation Commission and fees collected by the Motor Transportation Department. Administrative allocation for the State Corporation Commission and the Motor Transportation Department is provided by legislative appropriation from the State General Fund.	7-15A-9; 65-1-29; 65-2-125
6	State General Fund	All	State general purposes.	Represent proceeds of 3 percent tax on sale of motor vehicles. Proceeds are initially deposited in the motor vehicle suspense fund.	7-14-10
10	State Road Fund	50 percent	See Table MF-106 for authorized distribution.		66-6-20
	County Road Fund	50 percent	Improvement and maintenance of county public roads.	Distributed to each county in the proportion that the total mileage of public roads maintained by the county bears to the total mileage of public roads maintained by all counties in the State.	66-6-20
NEW YORK 1,2,7,10,11,12,13	County Clerks	See remarks	Collection expenses.	$3.40 per original registration; $1.70 per renewal registration; $2.85 per transfer; $3.85 per operator's license; $1.85 per operator's license renewal; $2.25 per title; and 35 cents per in-transit permit. Additional fees are imposed for duplicates, rescheduling road tests, and other services. County clerks in Rockland, Albany, Westchester, Suffolk, Nassau, Bronx, Kings, Onondaga, Queens, Richmond, and New York act as agent of the commissioner of the Department of motor vehicles, and herefore do not receive this money.	V&T 205 V&T 318 V&T 401-a
		Remainder	Distributed as follows:		
	Dedicated Highway and Bridge Trust Fund	17 percent	See Table MF-106 for authorized distribution.	Distribution increases to 20 percent on January 1, 1996.	V&T 401
		83 percent	Distributed as follows:	Distribution decreases to 80 percent on January 1, 1996.	
	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	Transportation Safety Account	All		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.	V&T 415 ST FIN 91

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NORTH CAROLINA					
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
	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
	State Highway Trust Fund	16.50 per title	See Table MF-106 for authorized distribution.		20-85
10	State Highway Trust Fund	All	See Table MF-106 for authorized distribution.		
NORTH DAKOTA					
1,5,1,6,7,9,10,12	Motor Vehicle Registration Fund	Appropriation	Collection and administration.	Appropriation of $5,741,812 for biennium ending June 30, 1995. (See State Code §39-04-39; §39-05-30; §39-22-05.1)	See remarks
	Public Transportation Fund	$1.00 per registration	Public transportation programs.		39-04.2-03
	Motorcycle Safety Education Fund	$5.00 per motorcycle registration	Motorcycle safety training.		39-28-05
	Abandoned Motor Vehicle Disposal Fund	Additional tax of $2.00 on initial certificate of title	Administrative costs by appropriation, abandoned motor vehicle disposal program.	When uncommitted funds exceed $500,000, tax is suspended until amount in fund falls below $100,000. Excess amounts transferred to State 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.		34-04-19; 39-06-49
11	State Highway Fund	$3.00 per interstate identification stamp	Highway patrol expenses.		49-18-41.1
	State General Fund	All	State general purposes.	(See State code §49-18-41.1; §49-18-42)	See remarks
OHIO					
1,10	Deputy Registrars	$1.50 per registration	Collection expenses.		4503.10(D)
	Motorcycle Safety and Education Fund	$4.00 per motorcycle registration	Motorcycle safety and education program.		4501.13
	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
	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.	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

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2	Deputy Registrars	$2.25 per license	Collection expenses	Service fees charged by local officials. Registrars receive an additional $1.50 when vision test is required.	4506.08; 4507.24
	State Highway Safety Fund	Remainder	Highway Safety Operating Fund	These fees may be used, as required, for retirement and interest on debt incurred by State for highway improvements.	4506.08
5.2	Motor Transportation Department, Public Utilities Commission	Amount required	Collection and administration.		4923.12
	Department of Highway Safety	Remainder	Administration.	May be used, as required, for retirement and interest on debt incurred by State for highway improvements.	4923.12
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)
	State Highway Safety 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)
	General Revenue Fund	21 cents per title	State general purposes.		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)
	Automated Title Processing Fund	$2.00 per title	Maintain automated title processing system.		4505.09(B)(3)
8	State Highway Maintenance and Repair Fund	See remarks	Maintenance and repair of State highways.	State's share is 45 percent of total fines and forfeitures collected.	5503.04
9,12,13	Department of Highway Safety	All	Collection and administration.		4501.06; 4517.11
OKLAHOMA					
1,2,7	Motor License Agents	$1.25 per registration or certificate of title; $2.00 per driver license	Collection expenses.	Additional fees for mailing: $2.00 plates, $1.00 decals, titles.	47-1104
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		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	35 percent	County schools.		47-1104
	General Revenue Fund	46.67 percent	State general purposes.	State highway patrol is supported by an appropriation from State General Revenue Fund.	47-1104
	State Highway Transportation Fund	0.3 percent	See Table MF-106 for authorized distribution.		47-1104

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1,2,4,5.1,7,10,11 cont.	Counties	7 percent	Construction and maintenance of county roads.	Distributed to counties: 40 percent in proportion of county road mileage and 60 percent in proportion to population.	47-1104
	County Road Fund	2.5 percent	Matching Federal-aid funds for construction of county roads.		47-1104
	Emergency County Road Improvement Fund	3.5 percent	For county roads.	Distribution determined by State D.O.T.	47-1104
	Counties	0.8 percent	County general purposes.		47-1104
	Cities and Incorporated Towns	3 percent	Construction and maintenance of streets. In an emergency, surplus funds may be used for general purposes.	Distributed in proportion of population.	47-1104
	Oklahoma Law Enforcement Retirement Fund	1.2 percent	Pension and retirement fund.	Fund also receives $10.00 registration penalty.	47-1104
	Wildlife Conservation Fund	0.03 percent	Wildlife conservation.	75 percent paid to habitat restoration and 25 percent to fish hatchery system.	47-1104
13	Department of Public Safety	$2.00 per sticker	Distributed as follows:	Represents State share of $5.00 inspection fee.	47-858
	General Revenue Fund	50 cents	State general purposes.		47-858
	Oklahoma Law Enforcement Retirement Fund	50 cents	Pension and Retirement Fund.		47-858
OREGON					
1	Dept. of Transportation, Driver and Motor Vehicles Expense Account	Amount required	Collection and administration.	Certain fees on motorcycles, snowmobiles, all-terrain vehicles and operators are used for safety education and recreation trails and areas.	802.110
	State and County Parks	Registration fees for campers, motor homes, and travel trailers	Development of parks.		366.512
1,7,9,12.1	Highway Fund	Remainder	See Table MF-106 for authorized distribution.		306.505
2	Dept. of Transportation, Driver and Motor Vehicles Expense Account	Amount required	Collection and administration.		802.110
	Motor Vehicle Accident Fund	$1.00 per operator's license per year	Defray hospitalization costs of indigents involved in motor vehicle accidents.		802.110
	Student Driver Training Fund	50 cents 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
	Traffic Safety Commission	Appropriation	Promote traffic safety on public roads.		802.110
	Department of Education	Appropriation	Promote traffic safety education.		802.110
	Department of Transportation, Office of the Director	See remarks	Operation of the Office of the Director, Department of Transportation.	Motor Vehicle Division's share as prorated of the cost of the Office of the Director.	802.110
	Highway Fund	Remainder	See Table MF-106 for authorized distribution.		802.110
4,5.1,11,13	Motor Carrier Account, Public Utilities Commission	Amount required	Collection and administration.	On the last day of each month, account balance in excess of $800,000 is transferred to the State Highway Fund.	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.	

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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					
1,2,1,7,8,9,10,13	State Highway Fund	All	See Table MF-106 for authorized distribution.	Includes additional $15.00 fee for special personalized motor-vehicle license plates.	56-1-710; 56-3-910
5.1	Public Service Commission	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
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
SOUTH DAKOTA					
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.	32-5-9.2
	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 monies to be transferred to the Local Government Highway and Bridge Fund.	32-11-4.1
	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 General Fund	22.5 percent	County general purposes.		32-11-4.1
	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

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, 1995

CLASSIFICATION OF FEE [2]	NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
5.1,12.1	Motor Vehicle Fund	2 percent	Administration.	Includes proportional registration fees on commercial vehicles.	32-10-35
	License Plate Special Revenue Fund	2.5 percent	Manufacture and distribution of license plates.		32-10-35
	State Highway Fund	54 percent	See Table MF-106 for authorized distribution.		32-10-35
	Counties	41.5 percent	Distributed as follows:		32-10-35
	County General Fund	54 percent	County general purposes.		32-10-35
	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	Motor Vehicle Fund	All	Collection and administration.	(See State code §32-6B-13; §32-11-29; §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 paid from an appropriation by the State legislature from the State General Fund.	$9,542,262 of patrol's cost in FY 1993.	
TENNESSEE					
1,9,10	County Court Clerks	$1.50 per registration	Collection expenses.	Service fees charged by local officials.	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
		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
	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

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, 1995

CLASSIFICATION OF FEE [2]	NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
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
	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
	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:		65-15-116
	Highway patrol	10 percent maximum	Compensation for expenses incurred in enforcement of motor-carrier regulations.		4-7-112
	Public Service Commission	Remainder	Expenses incurred in inspection, control and supervision of motor carriers.		65-15-116
TEXAS					
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.	CIV STAT 6702-1(4.202)
	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.	CIV STAT 6675a-10
	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.	CIV STAT 6675a-10
	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 preceeding year.	
	State Highway Fund	Remainder	See Table MF-106 for authorized distribution.	Also receives additional $15 fee for tow truck license plates.	CIV STAT 6675a-10
2,12.1	General Revenue Fund	All	State general purposes.	Department of Public Safety receives an appropriation from the General Revenue Fund.	CIV STAT 6687b(15); CIV STAT 6701a(3)
5	State Motor-Carrier Fund and State Motor Transportation Fund	Amount required	Collection and administration.		CIV STAT 911b(19)
	State Highway Fund	10 percent of transfers	See Table MF-106 for authorized distribution.		CIV STAT 911b(5)
	Railroad Commission Operating Fund	Remainder	Support of the Railroad Commission.		CIV STAT 911b(19)

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, 1995

CLASSIFICATION OF FEE [2]	NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
7	County Assessor-Collector	$5.00 per certificate	Paid to Officer's Salary Fund.		CIV STAT 6687-1(57)
	General Revenue Fund	$5.00 per certificate	State general purposes.		CIV STAT 6687-1(57)
	State Highway Fund	$3.00 per certificate	See Table MF-106 for authorized distribution.		CIV STAT 6687-1(57)
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.		CIV STAT 6701d(141)
UTAH					
1	Off-Highway Vehicle Account	Off-highway vehicle registration fees	See Table MF-106 for authorized distribution.		41-22-20
	Driver's Education Tax Account	$2.50 of registration fee	Driver's education in high schools.		41-1a-1205
1,2,5,1,7	Transportation Fund	Remainder	See Table MF-106 for authorized distribution.	$5.00 per motorcycle registration and $2.50 per motorcycle drivers license are to be used for the Motorcycle Rider Education Program.	41-1a-1201; 41-2-120
8	Class B&C Roads Fund	50 percent of truck overweight fines	See Table MF-106 for authorized distribution.		78-5-116
9	State General Fund	All	State general purposes.		41-3-602
13	State Highway Patrol	All fees charged to license inspection stations	Administrative expenses of safety inspection program and Utah Highway patrol's safety inspection section.	Coverage includes Utah-based interstate commercial motor carriers.	41-6-160
VERMONT					
1,2,6,7,9,10,11	Transportation Fund, State Treasury	All	See Table MF-106 for authorized distribution.		19-11; 32-8912
VIRGINIA					
1	Department of Motor Vehicles	$1.50 per registration	Administrative costs of the official motor vehicle safety inspection program.		46.2-1168
	Special Fund for Emergency Medical Services	$2.00 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
	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 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	$2.10 per inspection	Costs of program including: administration, maintenance of air quality and correction and prevention of nonattainment status.		46.2-1182

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, 1995

CLASSIFICATION OF FEE [2]	NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
WASHINGTON					
1		Combined Vehicle Licensing Fees			
	Highway Safety Fund	$2.00 per registration	Collection and administration.	If collected by county auditor or agent, $2.00 is credited to current county expense fund.	46.68.035
		Remainder	Distributed as follows:		46.68.035
	State Patrol	23.677 percent	Highway policing and enforcement of vehicle size and weight restrictions.		46.68.035
	Puget Sound Ferry Operations Account	1.521 percent	To partially finance ferry system maintenance and operating deficit.		46.68.035
	Motor Vehicle Fund	Remainder	See Table MF-106 for authorized distribution.		46.68.035
		All other registration fees			
	Department of Licensing Services Account, Motor Vehicle Fund	50 cents per registration	Reimbursement of county licensing activities, information, and service delivery systems.		46.16.060
	State Department of Transportation	10 cents per registration	Special highway studies.		46.16.061
	RV Account	$1.00 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	$2.00 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
	Air Pollution Control Account	$2.00 per registration	Department of Ecology uses account to implement provisions of Clean Air Act.		82.44.110(3)
	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
	State Patrol	$20.35 per registration	Highway policing and enforcement of vehicle size and weight restrictions.	Subject to legislative appropriation. Represents all but $3.40 of the standard motor vehicle registration renewal fee.	46.68.030
		Remainder	Distributed as follows:		
	Puget Sound Ferry Operations Account	27.3 percent	To partially finance ferry system maintenance and operating deficit.		46.68.030
	State Department of Transportation	72.7 percent	See Table MF-106 for authorized distribution.	Additional fee of 10 cents per automobile to defray costs of highway studies.	46.68.030
2	Motorcycle Safety Education Account	$8.00 per original motorcycle endorsement; $14.00 per renewal	Motorcycle safety education.	Also receives $2.50 instruction permit fees.	46.20.505; 46.20.510
	General Fund	$3.80 per original or renewal license	State general purposes.		46.68.041
	Highway Safety Fund	$10.20 per original or renewal 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.	46.68.041
3,5.1,11,13	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.	81.24.080
5.1,7,9,10,12.1,13	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

PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-VEHICLE AND MOTOR-CARRIER RECEIPTS[1]

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TABLE MV-106
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CLASSIFICATION OF FEE [2]	NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
6	Transportation Fund	Revenues from 0.2 percent portion	For transportation projects.	Annual Motor Vehicle Excise Tax is 2.2 percent of value of all motor vehicles and trailers, based upon the manufacturers suggested retail price and statutory depreciation schedule. Distribution reflects split into 2.0 and 0.2 percent portions.	82.44.110(2)
		Revenues from 2 percent portion	Distributed as follows:		
	Motor Vehicle Fund	1.6 percent	Cost of collecting motor-vehicle excise tax.		82.44.110
	Puget Sound Capital Construction Account	8.15 percent	For ferry system construction.		82.44.110
	Puget Sound Ferry Operations Account	4.07 percent	For ferry system operations.		82.44.110
	Cities and Towns	8.83 percent	For general purposes.	Initial distribution made to State General Fund which distributes revenues based on population. Distribution drops to 5.88 percent on July 1, 1995.	82.44.110
	County Health Departments	See remarks.	For public health purposes.	Distribution of 2.95 percent begins July 1, 1995. Initial distribution made to the State General Fund which distributes revenues based on population.	82.44.110
	Cities	4.75 percent	Local general purposes.	Initially deposited in the Municipal Sales and Use Tax Equalization Account in the State General Fund.	82.44.110
	Counties	1.60 percent	Local general purposes.	Initially deposited in the County Sales and Use Tax Equalization Account in the State General Fund.	82.44.110
	General Fund	62.644 percent	For various transportation and non-transportation purposes.	Secondary distributions are made to transit agencies, rail projects, HOV lanes, mass transit, and other transportation projects. General fund retains a minimum of 25.25 percent of distribution. Distribution decreases to 57.644 percent beginning July 1, 1995.	82.44.110
	Transportation Fund	See remarks		Distribution of 5 percent begins on July 1, 1995.	82.44.110
		8.356 percent	Distributed as follows:		82.44.110
	General Fund	See remarks	State general purposes.	From July 1, 1994 to June 30, 1995, if proceeds from the 8.356 percent distribution exceed $60,000,000, the excess is deposited into the general fund. Beginning July 1, 1997, if the rate of increase of proceeds exceeds the the implicit price deflator, the excess is deposited into the general fund.	
		Remainder			
	County criminal justice account	Approximately five-sevenths	To counties, for public safety, criminal justice, and other general purposes.	Determined as 5.9686 percent divided by 8.356 percent. Distributed to counties based on population and crime rate.	82.44.110
	Municipal criminal justice account	Approximately one-seventh	To cities, for public safety, criminal justice, and other general purposes.	Determined as 1.1937 percent divided by 8.356 percent. Distributed to cities with crime rate in excess of 125 percent of the Statewide average.	82.44.110
	Municipal criminal justice account	Approximately one-seventh	To cities, for public safety, criminal justice, and other general purposes.	Determined as 1.1937 percent divided by 8.356 percent. Distributed to cities based on crime rate, population, and adoption of innovative programs.	82.44.110
8	Public Safety and Education Account	26 percent of fines and penalties.	Crime victims' programs, driver improvement programs, driver training in public schools.		43.08.250
WEST VIRGINIA 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

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, 1995

CLASSIFICATION OF FEE [2]	NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
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	Refunds for fuel used out of State.		11-14A-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
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
WISCONSIN					
1	Revenue Bond Account	Amount required	Debt service on revenue bonds.	Amount retained by trustee for debt service in FY 1995: $52,194,100.	84.59
1,2,7,9,10,11,12,13	Transportation Fund	Remainder	See Table MF-106 for authorized distribution.		84.59
WYOMING					
7	County General Fund	$3.00 per title			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

[1] Fees or taxes that do not produce revenue appreciable in excess of the cost of collection and administration have be omitted.
[2] Motor-vehicle and motor-carrier revenue have been grouped, insofar as possible, in accordance with the following classification:
1. Registration fees. Includes "plate fees," "tag fees," etc.
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.
3. Gross receipts taxes. Special taxes on motor carriers, excluding gross receipts taxes that are levied in connect ion with general State sales taxes or that are imposed on all transportation companies or public utilities.
4. Weight-distance (mileage, ton-mile, and passenger-mile) taxes. Taxes imposed on by certain States on out-of-State carriers in amounts that are the equivalent of the motor-fuel taxes and are computed on a mileage basis are identified as 4.1.
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.
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.
7. Certificate of title fees.
8. Fines and penalties. (Represents only that portion received and retained by the State. Excludes traffic fines.)
9. Dealers' licenses.
10. Transfer and reregistration fees.
11. Certificate or permit fees.
12. Caravan or in-transit fees. Special trip permits are designated as 12.1.
13. Miscellaneous fees. Supervision and inspection fees, etc.

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

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

TABLE S-106
STATUS AS OF JANUARY 1, 1995

STATE AND SOURCE OF FUNDS	NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
ALABAMA					
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	Net revenue	See Table MF-106 for authorized distribution.		8-17-91
ARIZONA					
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
ARKANSAS					
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
CALIFORNIA					
4.75 percent Sales and Use Tax on Motor-Vehicle Fuels	Transportation Planning and Development Account, State Transportation Fund	Net revenue	State and local transportation planning and transit support.		Rev & Tax 7102
COLORADO					
Specific Ownership Tax on Motor Vehicles:					
Class A - For Hire Vehicles	County and City 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.	42-3-106
Specific Ownership Tax on Classified Personal Property	Special Purpose Account, Highway- Users Tax Fund	50 cents on each item of classified personal property	Operation of a statewide distributive data processing system for processing motor-vehicle registration and title documents.	Subject to legislative appropriation.	42-3-106
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.		12-47.1-701(1)
FLORIDA					
Aviation Fuel Tax: 6.9 cents per gallon Excise Tax on All Aviation Fuel	Department of Revenue	Amount required	Refunds	Not to exceed 0.6 percent of in-state wages paid by air carrier.	206.9855
	General Revenue Fund	7.3 percent	Service charge for general State government expense and review of agency programs and budgets.		206.9845; 215.20
	State Transportation Trust Fund	Remainder	See Table MF-106 for authorized distribution.		206.9845
Rental Car Surcharge: ($2.00 per day for first 30 days)		75 percent	Distribution as follows.	5 percent is distributed to the general revenue fund, 15.75 percent to the tourism promotional trust fund, and 4.25 percent to the international trade and promotion trust fund.	212.0606
	General Revenue Fund	7 percent	Service charge for general State government expense and review of agency programs and budgets.		212.0606; 215.20
	State Transportation Trust Fund	Remainder	See Table MF-106 for authorized distribution.		212.0606

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

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

TABLE S-106
STATUS AS OF JANUARY 1, 1995

STATE AND SOURCE OF FUNDS	NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
GEORGIA					
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)
HAWAII					
$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-7
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
ILLINOIS					
6.25 percent Sales Tax	Motor-Fuel Tax Fund	1.7 percent of 80 percent of net sales tax revenue from all taxable items	See Table MF-106 for authorized distribution.		35:105/9
IOWA					
Petroleum Diminution Fees	Road-Use Tax Fund	All	See Table MF-106 for authorized distribution.	Rate is charged on 0.1 percent of volume of petroleum deposited in an underground storage tank. Fee is established at a rate expected to yield $15,300,000 per year. Reviewed at least annually. (§424.3)	424.7
5 percent Sales Tax on Auto Rentals	Road-Use Tax Fund	All	See Table MF-106 for authorized distribution.		422C.5
Charges on the Use of Highway right-of-way	Living Roadway Trust Fund	All	Integrated road side vegetation management program.	Program is administered by State Department of Transportation. Revenue allocations: 47.5 percent to Department of Transportation, 32.5 percent to counties,and 20 percent to cities.	314.20
5 percent Use Tax on New and Used Motor Vehicles	GAAP Deficit Reduction Account	20 percent	State general purposes. Deficit reduction.		423.24(2)
		80 percent	Distributed as follows:		
	County General Funds	See remarks	County general purposes.	Receives $1.00 from each tax payment collected.	423.06
	Comprehensive Petroleum Underground Storage Tank Fund	See remarks	Clean up tank leak sites.	Fund receives 25 percent of revenues, up to a maximum of $3,825,000 quarterly. This allocation is intended to offset the deposit of petroleum diminution fees into the Road Use Tax Fund.	423.24(1)a
	Ethanol Production Incentive Account	See remarks	Ethanol production incentives.	Account receives 3.5 percent of revenues, up to a maximum of $1,000,000 per quarter.	423.24(1)b
	Primary Road Fund	Amount required	Repairing, improving, and maintaining bridges over rivers bordering the state of Iowa.	This allocation reimburses the primary Road Fund for expenditures not otherwise eligible to be made.	423.24(1)c
	Rail Finance Authority	Amount required	Debt service.	Not to exceed $2,000,000 per year.	307B.26
	Department of Public Safety	Appropriation	Fingerprint information system.	$201,500 in FY 1995. (94 Acts, Ch. 1189, Sec. 5(1))	See remarks
	Department of Public Safety	Appropriation	Parimutuel law enforcement.	$299,369 in FY 1995. (94 Acts, Ch. 1189, Sec. 5(2))	See remarks
	Department of Inspections and Appeals	Appropriation	Salaries, support, maintenance, and miscellaneous purposes.	$904,852 in FY 1995. (94 Acts, Ch. 1187, Sec. 12)	See remarks
	Road-Use Tax Fund	Remainder	See Table MF-106 for authorized distribution.		423.24(1)d

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

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

TABLE S-106
STATUS AS OF JANUARY 1, 1995

STATE AND SOURCE OF FUNDS	NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
KANSAS					
4.9 percent Sales Tax on New and Used Motor Vehicles	State Highway Fund	7.628 percent of revenues collected by Retailers Sales Tax Act	See Table MF-106 for authorized distribution.	Sales tax revenues are initially deposited into the State General Fund. The State Highway Fund receives its share quarterly.	79-34.147
4.9 percent Sales Tax	State Highway Fund	5/98 of revenue collected	See Table MF-106 for authorized distribution.	Equivalent to a 0.25 percent tax (5/98 of 4.9 percent). Remaining 4.65 percent deposited in State General Fund.	79-3620; 79-3710
Property Tax Fund	Special City and County Highway Fund	$8 to $10 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
KENTUCKY					
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 wood industry development. Distributed as follows:	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
	Each coal-producing county	90 percent of Coal Severance 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 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
LOUISIANA					
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
MARYLAND					
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.	Code renumbered as "TG §2-615" effective July 1, 1995.	TG 2-616
		Remainder	Distribution as follows:	Code renumbered as "TG §2-616" effective July 1, 1995.	TG 2-617
	Gasoline and Motor-Vehicle Revenue Account	16 percent	See Table MF-106 for authorized distribution.	Code renumbered as "TG §2-616" effective July 1, 1995.	TG 2-617
	Transportation Revenue Sharing Account	See remarks	See Table MV-106 for authorized distribution.	Account receives 16 percent until July 1, 1995, when it will be eliminated.	TG 2-617
	General Fund	Remainder	General purposes.	Code renumbered as "TG §2-617" effective July 1, 1995.	TG 2-618
MICHIGAN					
4 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

PROVISIONS GOVERNING THE ALLOCATION FOR HIGHWAY PURPOSES OF CERTAIN STATE TAXES, FEES, AND APPROPRIATIONS
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BASED ON INFORMATION OBTAINED FROM STATE AUTHORITIES AND FROM STATE LAW CODES

TABLE S-106
STATUS AS OF JANUARY 1, 1995

STATE AND SOURCE OF FUNDS	NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
MISSISSIPPI					
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
	Incorporated cities, towns, and villages	$13,500,000	Road, bridge, and street construction.	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.	Fund also receives monthly distribution of $2,000,000 through August 15, 1995.	27-65-75
3.5 percent Sales Tax on Contractors	State Highway Fund	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
MISSOURI					
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
	Department of Revenue	Amount required	Expenses of administration and enforcement of use tax.		144.445
	State Highways and Transportation Department Fund	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)
1/2 of 4 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
	State Road Fund	74 percent	See Table MF-106 for authorized distribution.		Constitution Art. 4 §30(b)(2)
	State Transportation Fund	1 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)
	Incorporated Cities and Towns	15 percent	See Table MF-106 for authorized distribution.	(Same distribution formula as motor fuel.)	Constitution Art. 4 §30(b)(2)
	County-Aid Road Trust Fund	10 percent	See Table MF-106 for authorized distribution.	(Same distribution formula as motor fuel.)	Constitution Art. 4 §30(b)(2)

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
STATUS AS OF JANUARY 1, 1995

STATE AND SOURCE OF FUNDS	NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
Missouri cont.		1/2 of additional 1 percent sales 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)
MONTANA					
Coal Severance Tax	Highway Reconstruction Trust Account	See remarks	To plan, design and carry out a reconstruction program on Federal-aid highways.	Account receives 12 percent of coal severance tax collections from July 1, 1995 and ending June 30, 2003.	15-35-108
NEBRASKA					
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
State Excise Tax on Freight Rail Roads	Grade Crossing Protection Fund	All	See Table MF-106 for authorized distribution.	Tax of 7.5 cents per train mile plus $100 per public grade crossing is collected by Department of Revenue.	74-1320
NEW MEXICO					
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.	7-1-6.23; 7-27-8
	State Road Fund	Appropriation	Specific local road projects.	FY 1994 appropriation of $5,047,620 from proceeds of severance tax bonds.	
NORTH CAROLINA					
3 percent Use Tax on Retail Value of Motor Vehicles	General Fund	$170,000,000	General purposes.		105-187.9
	State Highway Trust Fund	Remainder	See Table MF-106 for authorized distribution.		105-187.9
NORTH DAKOTA					
2 percent Excise (Sales) Tax on Special Fuels used for nonhighway purposes	Highway Tax Distribution Fund	All	See Table MF-106 for authorized distribution.	Collected by Motor Fuel Tax Section. (Tax applies to retail sales of agricultural, railroad, industrial, and heating fuel which are exempt from 18 cents tax.)	57-43.2-03; 57-43.2-18
OKLAHOMA					
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	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 nonhighway 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
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

PROVISIONS GOVERNING THE ALLOCATION FOR HIGHWAY PURPOSES OF CERTAIN STATE TAXES, FEES, AND APPROPRIATIONS
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BASED ON INFORMATION OBTAINED FROM STATE AUTHORITIES AND FROM STATE LAW CODES

TABLE S-106
STATUS AS OF JANUARY 1, 1995

STATE AND SOURCE OF FUNDS	NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
SOUTH DAKOTA					
Game and Fish Licenses	Special Highway Fund (Township)	10 percent	Construction and maintenance of township highways.	Distributed to county of origin.	41-6-70
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
TENNESSEE					
Environmental Assurance Fee: 1.4 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.	68-215-110
	Local Government Fund	$12,017,000 annually	Road and street purposes.	$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.	67-3-905
	State General Fund	2 percent	Administration.		67-3-905
	Highway Fund	Remainder	Construction and maintenance.		67-3-905
Coal Severance Tax	Counties	1/2 of net revenues	County highways and stream cleaning.	Collected by State Department of Revenue.	67-7-110
Sand, Gravel, Sandstone, Chert, Limestone, 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
TEXAS					
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
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
VIRGINIA					
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
WYOMING					
3 percent Sales Tax on Propane, Butane, Liquified Gas and Compressed Natural Gas	State Highway Fund	10 percent	Construction, maintenance and administration of State highways. (See Table MF-106)		39-6-411(e) 39-6-512(f)
1 percent Severance Tax on Coal	State Highway Fund	All	Construction, maintenance and administration of State highways. (See Table MF-106)		39-6-302(d)
2 percent Severance Tax on Oil and Gas	State Highway Fund	1/3 of proceeds	Construction, maintenance and administration of State highways. (See Table MF-106)	In even-numbered years, before this distribution is made, the State Park Road Account receives the amount necessary to raise its unencumbered revenues to $500,000.	39-6-302(g); 39-6-305(k)

FEDERAL HIGHWAY-USER FEES

OFFICE OF HIGHWAY
INFORMATION MANAGEMENT

TABLE FE-21B
APRIL 1995

USER FEE	TAX RATE	EFFECTIVE DATE	DISTRIBUTION OF TAX: HIGHWAY TRUST FUND: HIGHWAY ACCOUNT	HIGHWAY TRUST FUND: MASS TRANSIT ACCOUNT	LEAKING UNDERGROUND STORAGE TANK TRUST FUND	GENERAL FUND FOR: DEFICIT REDUCTION	GENERAL FUND FOR: NOT SPECIFIED
Fuel Taxes (Cents per Gallon)							
Gasoline	18.4	10/01/93	10	1.5	0.1	6.8	-
	18.4	10/01/95	12	2	0.1	4.3	-
Diesel fuel	24.4	10/01/93	16	1.5	0.1	6.8	-
	24.4	10/01/95	18	2	0.1	4.3	-
Special fuels [1]	18.4	10/01/93	10	1.5	0.1	6.8	-
	18.4	10/01/95	12	2	0.1	4.3	-
Compressed natural gas	4.3	10/01/93	-	-	-	4.3	-
Neat alcohol (85% alcohol) made with: [1]							
Ethanol from natural gas	11.4	10/01/93	4.25	1.5	0.1	5.55	-
	11.4	10/01/95	5	2	0.1	4.3	-
Methanol from natural gas	11.4	10/01/93	4.25	1.5	0.1	5.55	-
	11.4	10/01/95	5	2	0.1	4.3	-
Ethanol not from natural gas	12.95	10/01/93	4	1.5	0.05	6.8	0.6
	12.95	10/01/95	6	2	0.05	4.3	0.6
Methanol not from natural gas	12.35	10/01/93	4	1.5	0.05	6.8	-
	12.35	10/01/95	6	2	0.05	4.3	-
Gasohol [2]							
10 percent gasohol made with:							
Ethanol	13	10/01/93	4	1.5	0.1	6.8	0.6
	13	10/01/95	6	2	0.1	4.3	0.6
Methanol	12.4	10/01/93	4	1.5	0.1	6.8	-
	12.4	10/01/95	6	2	0.1	4.3	-
7.7 percent gasohol made with:							
Ethanol	14.242	10/01/93	5.842	1.5	0.1	6.8	-
	14.242	10/01/95	7.842	2	0.1	4.3	-
Methanol	13.78	10/01/93	5.38	1.5	0.1	6.8	-
	13.78	10/01/95	7.38	2	0.1	4.3	-
5.7 percent gasohol made with:							
Ethanol	15.322	10/01/93	6.922	1.5	0.1	6.8	-
	15.322	10/01/95	8.922	2	0.1	4.3	-
Methanol	14.98	10/01/93	6.58	1.5	0.1	6.8	-
	14.98	10/01/95	8.58	2	0.1	4.3	-

Other Taxes - All Proceeds to Highway Account	
Tires	0-40 pounds, no tax Over 40-70 pounds, 15 cents per pound in excess of 40 Over 70-90 pounds, $4.50 plus 30 cents per pound in excess of 70 Over 90 pounds, $10.50 plus 50 cents per pound in excess of 90
Truck and trailer sales	12 percent of retailer's sales price for trucks over 33,000 pounds gross vehicle weight (GVW) and trailers over 26,000 pounds GVW
Heavy vehicle use	Annual tax: Trucks 55,000-75,000 pounds GVW, $100 plus $22 for each 1,000 pounds (or fraction thereof) in excess of 55,000 pounds Trucks over 75,000 pounds GVW, $550

[1] Special fuels include benzol, benzene, naptha, liquefied petroleum gas, casing head and natural gasoline, or any other liquid used as fuel in a motor vehicle except diesel, kerosene, gas oil, fuel oil, or a product taxable under the gasoline tax provisions. Liquefied petroleum gases, such as propane and butane, are taxed at 18.3 cents per gallon and no distribution is made to the Leaking Underground Storage Tank Trust Fund. Neat alcohol made with alcohol derived from petroleum products is taxed as special fuel.

[2] Section 1920 of the Energy Policy Act of 1992 expanded the definition of gasohol effective January 1, 1993. Prior to the Act, gasohol was defined as a blend of gasoline and at least 10 percent, by volume, fuel alcohol and blends containing less than 10 percent alcohol were taxed as gasoline. Under the Act, the product now called 10 percent gasohol corresponds to the old definition. Two additional types of gasohol are also defined. The term 7.7 percent gasohol includes gasoline-alcohol blends where the alcohol content is at least 7.7 percent but less than 10 percent. The term 5.7 percent gasohol includes gasoline-alcohol blends where the alcohol content is at least 5.7 percent but less than 7.7 percent.

PROVISIONS GOVERNING THE ALLOCATION OF FEDERAL FUNDS FOR HIGHWAY PURPOSES

TABLE F-106
STATUS AS OF JANUARY 1, 1995

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS
FEDERAL EXCISE TAXES ON MOTOR FUELS			
Gasoline: 18.4 Cents	-	-	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 Cents	-	-	
Special Fuels: 18.4 Cents	-	-	-
Gasohol: 13-15.322 Cents	-	-	-
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	For corrective action with respect to any release of petroleum into the environment from an underground storage tank if such action is necessary to protect human health and the environment or enforcement of requirement for tank owner to take corrective action following a petroleum release. (42 USC 6991b)	Program is administered by the Environmental Protection Agency.
General Fund	6.8 cents	For deficit reduction.	Distribution shown applies to most motor fuels. See table FE-21B deficit reduction amount for other fuels. Scheduled to be reduced to 4.3 cents on October 1, 1995.
	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 USC 203)	Amount deposited in the account may not exceed $70 million for the fiscal year and the balance in the account may not exceed $70 million. (26 USC 9503(c)(4))
Land and Water Conservation Fund	$1,000,000	For planning, acquisition, and development of outdoor recreation areas and facilities. (16 USC 4601-4)	This amount is available after the maximum transfer to the Boat Safety Account has been made. (26 USC 9503 (c)(4)(b))
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 Restoration Act.	(26 USC 9503(c)(5))
Federal Highway Trust Fund, Mass Transit Account	1.5 cents	Made available through the programs of the Federal Transit Administration for mass transit capital projects. (PL 97-424)	
Federal Highway Trust Fund, Highway Account	Remainder	Finances the Federal-Aid Highway Program. Not more than 2 percent may be expended for research and planning (23 U.S.C. 307); and 3.75 percent* for administration (23 U.S.C. 104a).	
FEDERAL EXCISE TAXES ON MOTOR VEHICLES			
Federal Highway Trust Fund, Highway Account	All	Finances the Federal-Aid Highway Program. Not more than 2 percent may be expended for research and planning (23 U.S.C. 307); and 3.75 percent* for administration.	Fund also receives proceeds from Federal excise taxes on truck chassis, tires, and use. See Table FE-21B for more detail on rates.
U.S. DEPARTMENT OF TRANSPORTATION			
Federal Highway Administration*			*Administrative deduction from FY 1995 apportionments: 3.75 percent.
Federal Highway Trust Fund, Highway Account:			
National Highway System (NHS) Program	$3,186,721,000	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. (23 U.S.C. 103).	The Intermodal Surface Transportation Efficiency Act of 1991 (ISTEA) established the NHS which will consist of 155,000 miles (plus or minus 15 percent) of major roads in the United States. The system must be designated by law by September 30, 1995. The interim NHS consists of Interstate, other rural principal arterials, urban freeways and expressways, and facilities on the Department of Defense Strategic Highway Network. The Federal share of NHS projects is 80 percent or 90 percent if used on the Interstate system.
Surface Transportation Program (STP)	$4,402,116,000	This program includes: construction, reconstruction, rehabilitation, resurfacing, restoration, and operational improvements for highways and bridges; capital costs for transit projects; highway and transit safety improvements; and transportation enhancements (23 U.S.C. 133).	Each State must set aside 10 percent of STP funds for safety construction and 10 percent for transportation enhancements. 50 percent of the STP funds must be distributed based on population. The remaining 30 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.

PROVISIONS GOVERNING THE ALLOCATION OF FEDERAL FUNDS FOR HIGHWAY PURPOSES

TABLE F-106
STATUS AS OF JANUARY 1, 1995

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS
Bridge Replacement and Rehabilitation Program	$2,445,602,000	To enable the States to replace bridges over waterways or other topographical barriers when the States find that the bridge is significantly important and is unsafe because of structural deficiencies, physical deterioration, or functional obsolescence. (23 U.S.C. 144)	Apportioned based on the ratio of the estimated cost of deficient bridges in each State to the estimated total cost of deficient bridges for all States. Not less than 15 percent or more than 35 percent of the amount appropriated to each State shall be expended for projects located on public roads other than those on Federal-aid highways (23 U.S.C. 144). The Federal share of bridge projects is 80 percent.
Interstate Construction Program	$1,575,404,000	For projects to complete the Interstate Highway System.	The Federal share of Interstate projects is 90 percent.
Interstate Maintenance Program	$2,580,190,000	This program replaces the Interstate 4R program and finances projects to rehabilitate, restore and resurface Interstate highways without adding to the capacity of the highway (23 U.S.C. 119).	55 percent of funds are apportioned based on the ratio of Interstate System lane miles in each State to total Interstate System lane miles, and 45 percent are apportioned based 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. The Federal share of Interstate Maintenance projects is 90 percent of the cost of such projects. No State shall receive less than one-half percent of each year's apportionment.
Interstate Substitute Highway Program	$212,507,000	For highway construction projects or public mass transit projects substituted for Interstate System routes withdrawn under the provisions of 23 U.S.C. 103e-4. Projects must serve the area or areas from which the Interstate route or portion thereof was withdrawn.	Funds are distributed 25 percent on a discretionary basis and 75 percent on the basis of a cost estimate approved by Congress that estimates the cost of completing substitute highway projects. The Federal share of Interstate substitute highway projects is 85 percent (23 U.S.C. 103e-4).
Congestion Mitigation and Air Quality Improvement Program (CMAQ)	$910,239,000	This program funds projects to improve air quality in nonattainment areas for ozone and carbon monoxide. A wide range of transportation activities are eligible if FHWA and EPA determine they will help meet National ambient air quality standards. (23 U.S.C. 149)	The Federal share of CMAQ projects is 80 percent or 90 percent if used on the Interstate system.
Minimum Allocation	$1,459,536,000	May be used for Interstate construction, Interstate maintenance, Interstate substitution, NHS, STP, bridge program, Scenic byways, and certain safety programs (23 U.S.C. 157a and 157b).	Funds are allocated to insure that a State's percentage of total apportionments in each fiscal year and most allocated funds from the prior year is not less than 90 percent of the percent of estimated Highway Trust Fund tax payments attributable to highway users in that State in the latest fiscal year for which data is available.
Intelligent Vehicle Highway Systems Program (IVHS)	$133,000,000	This program funds the development and application of advanced vehicle and highway technologies that provide improved: safety, mobility, driver convenience, energy efficiency and environmental quality.	Program includes the promotion of compatible standards and protocols, and the establishment of evaluation guidelines for operational testing. The Federal share of IVHS projects is 80 percent or 100 percent for innovative high-risk projects.
Emergency Relief Program	$378,306,000	This program funds the repair and reconstruction of Federal-aid highways and Federally-owned roads damaged as a result of natural disasters or catastrophic failures (23 U.S.C. 125).	
Federal Lands Highway Program	$448,000,000	This program consists of three categories: public lands highways, parkways and park roads, and Indian reservation roads. Funds are allocated on the basis of relative need. (23 U.S.C. 204)	The Federal share for Federal Lands highway projects is 100 percent. See authorizations under the Department of the Interior.
Public Lands Highways	-	Construction, improvement, and administration of a forest road or any highway through unappropriated or unreserved public lands, nontaxable Indian lands, or other Federal reservations. Maintenance is performed by the States.	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 (23 U.S.C. 202c).
Parkways and Park Roads	-	Planning, research, engineering and construction of parkways, roads and trails. (23 U.S.C. 203)	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	-	Construction and improvement of Indian reservation bridges and roads. (23 U.S.C. 203)	Includes roads under the control of the Bureau of Indian Affairs, and State and local roads that provide access to and within Indian lands.
Donor State Bonus	$455,119,000	Bonus payments are expended for the same purposes as STP funds.	Payments to States that contribute more to the Highway Trust Fund than they receive back through the Federal-Aid Highway Program.
Administration and research	$735,281,000	Administration of the Federal-aid Highway Program, including highway research and development activities.	
Miscellaneous programs	$367,900,000	To carry out an assortment of programs authorized in the FY 1995 DOT Appropriations Act.	Includes previously authorized programs, Right-of-Way revolving fund, High Priority Corridor Loan accounts, other miscellaneous programs, and reimbursable activities.
Demonstration Projects	$747,400,000	To carry out 528 demonstration projects authorized by ISTEA sections 1103-1108.	Funds are authorized for specific demonstration projects over the period from FY 1992 through FY 1997. The Federal share of demonstration project costs is 80 percent.
Highway Safety Program	$10,000,000	Develop adequate highway safety programs of State and local governments (23 U.S.C. 402).	Funds authorized under Section 402 shall be apportioned 75 percent based on the ratio of the population of each State to total population of all States, and 25 percent based on the ratio of the public road mileage in each State to total public road mileage in all States. Funds may be used to pay up to one-half of the costs for highway safety programs and 100 percent of the cost for each research project.

PROVISIONS GOVERNING THE ALLOCATION OF FEDERAL FUNDS FOR HIGHWAY PURPOSES

TABLE F-106
STATUS AS OF JANUARY 1, 1995

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS
Motor Carrier Safety Assistance Program	$74,000,000	To make grants to the States for the improved enforcement of Federal and State motor-carrier safety rules.	Funds first authorized for this program in FY 1983. Funds distributed among States that have established State enforcement programs based on administratively determined criteria. The maximum Federal share is 80 percent of the cost of such programs.
Bureau of Transportation Statistics	$15,000,000	Operation and administration of the Bureau.	Funded from the Federal-Aid Highways program of the Highway Trust Fund.
National Highway Traffic Safety Administration		Title 23 U.S.C. ("Highways") and 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.	
Federal Highway Trust Fund, Highway Account:			Amounts shown are fiscal 1995 authorizations.
Highway Traffic Safety Grants	$123,000,000	Grants are used to support State highway safety programs for the reduction of traffic crashes, fatalities and injuries (23 U.S.C. 402).	See Highway Safety Program above.
	$25,000,000	Incentive grants provided to States which adopt and implement tough and effective measures to deter drunk and drugged driving (23 U.S.C. 410).	Alcohol-impaired driving countermeasure grants.
	$3,400,000	The National Driver Register program is funded to improve traffic safety providing State motor vehicle administrations an effective channel of communication with each other to identify problem drivers whose licenses have been revoked or suspended.	
Operations and Research	$60,498,000	Carry out research projects. Funds provide 100 percent of the cost of each project (23 U.S.C. 403).	See Highway Safety Program above. Also receives transfer from Safety Grants authorization.
General Fund:			All General Fund authorizations subject to congressional appropriation.
Operations and Research	$88,777,000	Carry out research projects. Funds provide 100 percent of the cost of each project (23 U.S.C. 410).	See Highway Safety Program above. Also receives transfer from Safety Grants authorization.
U.S. DEPARTMENT OF AGRICULTURE			
Forest Service			
Forest Development Roads and Trails	FY 1995 Authorization: $131,743,000	For construction, reconstruction, and maintenance of timber access roads, general purpose roads, and all-purpose trails within and adjacent to national forests. Also available for contiguous vehicular parking areas, and for sanitary, water, and fire control facilities, on such areas (23 U.S.C. 101 and 205, 16 U.S.C. 532-538).	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 (16 U.S.C. 501). Estimated FY 1995 amount: $44,768,500.
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. Not all States receiving funds are listed below, only those with legislative distributions.	Receipts are derived from timber sales (16 U.S.C. 500). Estimated FY 1995 payments of $243,712,000.
• Alaska	25 percent	Paid to unorganized boroughs for the improvement of public roads.	Organized boroughs may spend their share on either public schools or public roads.
• Alabama	50 percent	Paid to county of origin for roads. (State code §9-13-2)	
• Arkansas	25 percent	Paid to counties for the improvement of public roads. (State code §19-7-404)	
• California	50 percent	Paid to county road fund. (State code Government 29484)	
• Colorado	Allocation	Allocated between county road & bridge fund and public schools. (State code §30-29-101)	Allocation cannot be less than 5 percent for either purpose.
• Florida	50 percent	Paid to county for general road fund (State code §215.551)	Comptroller pays county general road fund and district school fund equal amounts.
• Idaho	70 percent	Paid to county general road fund. (State code §57-1303)	
• Illinois	50 percent	Paid to county for construction and maintenance of public highways. (State code §515/3)	
• Kentucky	50 percent	Paid to county for public roads. (State code §149.160)	
• Minnesota	50 percent	Paid to county of origin for public roads. (State code §94.521)	
• Mississippi	50 percent	To county for public roads or schools. (State code §49-19-23)	Remaining 50 percent for public schools
• Missouri	25 percent	Paid to counties for the improvement of public roads. (State code §12.070)	
• Montana	66 2/3 percent	Paid to county general road fund. (State code §17-3-213)	
• Nebraska	20 percent	Paid to county public road funds. (State code §79-1310)	
• Nevada	50 percent	Paid to county road fund. (State code §354.140)	
• Oklahoma	75 percent	Paid to county of origin for roads. (State code §62-326)	
• Oregon	75 percent	Paid to county road fund. (State code §294.060)	
• South Dakota	50 percent	Paid to counties for the improvement of public roads. (State code §41-16-14)	
• Vermont	-	All paid to schools. (State code §T.1-557)	
• West Virginia	20 percent	Paid to State road commission for feeder and State local service roads. (State code §20-3-17)	

PROVISIONS GOVERNING THE ALLOCATION OF FEDERAL FUNDS FOR HIGHWAY PURPOSES

TABLE F-106
STATUS AS OF JANUARY 1, 1995

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS
National Grasslands	25 percent of receipts	Paid to counties in which such land is situated, for school and road purposes (7 U.S.C. 1012).	Derived chiefly from grazing fees and mineral leases. Estimated FY 1995 payments of $4,438,000. See distributions listed under U.S. Department of the Interior, National Grasslands.
Mount St. Helens National Monument	Appropriation	For highway construction. (P.L. 99-500, P.L. 99-591, and P.L. 100-446)	Estimated FY 1995 outlays of $106,000.
U.S. DEPARTMENT OF COMMERCE			
Economic Development Administration			All General Fund authorizations subject to Congressional appropriation of funds.
Grants for Public Works and Development	See remarks	Direct and supplemental grants to States, local governments, and other agencies representing a redevelopment area to finance public facility improvements which may include roads, streets, bridges, parking facilities, etc., where such projects would be of economic benefit to depressed areas (81 Stat. 266).	Federal funds limited to 50 percent of the cost of direct grant projects: 80 percent of the cost of supplemental grant projects. Total FY 1995 authorization of $202,400,000 for development grants.
U.S. DEPARTMENT OF DEFENSE			
Civil functions:			
U.S. Army Corps of Engineers			
Payments to States, Flood Control Act of 1954	75 percent of receipts	For public schools, roads or other expense of county government (33 U.S.C. 701c-3). Not all States receiving funds are listed below, only those with legislative distributions.	Funds received from lease of Federal lands acquired for flood control, navigation, and allied purposes. Paid to States where property is situated. Estimated FY 1995 amount: $5,262,000.
• Arkansas	20 percent	To county road funds. (State code §19-7-403)	
• California	50 percent	To county road fund. (State code Government 16417)	
• Colorado	25 percent	To county road and bridge fund. (State code §30-29-102)	
• Kansas	10 percent	To townships for roads. (State code §27-117)	
• Mississippi	50 percent	To counties for roads. (State code §51-35-101)	
• Montana	50 percent	To counties for roads. (State code §17-3-232)	
• Nebraska	20 percent	To county public road funds. (State code §79-1318)	
• North Dakota	50 percent	To counties and townships for roads. (State code §21-06-10)	
Payments to States, Sale of Forest Products	See Remarks	For public schools or public roads of county government (10 U.S.C. 2665e-1). Not all States receiving funds are listed below, only those with legislative distributions.	The Department of Defense may be reimbursed for all costs of production of forest products pursuant to Section 2665 of Title 10 U.S.C. from proceeds. Of any remaining proceeds, 40 percent is distributed to States where military installations are located which sold forest products.
• Florida	50 percent	Paid to county for general road fund. (State code §215.552)	
• Georgia	50 percent	Paid to county for county road system. (State code §23-3901)	
Civil Works Projects	Amount required	Costs of relocating and reconstructing roads and bridges as a result of flood control, navigation, and allied projects.	Some funds are paid to State highway agencies or local governments as reimbursement for work performed under agreement.
Alteration of Bridges Over Navigable Waters	Amount required	Costs of altering bridges over navigable waters to remove obstacles to navigation and to meet necessities of railroad and/or highway traffic (33 U.S.C. 516 and 517).	Share of cost limited as prescribed by statute.
Military functions: Military Construction;			
U.S. Army	Appropriation	Construction of military and defense access roads of the U.S. Army.	
U.S. Navy	Appropriation	Construction of access roads, naval installation roads of the U.S. Navy.	
U.S. Air Force	Appropriation	Construction of access roads, military installation roads of the Air Force.	
Federal Highway Administration	Fund transfer from above appropriations	Construction of access roads for the Department of Defense.	Funds appropriated to the Department of Defense may be advanced to FHWA for the construction of access roads (23 U.S.C. 210).

PROVISIONS GOVERNING THE ALLOCATION OF FEDERAL FUNDS FOR HIGHWAY PURPOSES

TABLE F-106
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NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
Community Planning and Development	See remarks	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).	$240,000,000 is estimated as FY 1995 road and street expenditures from a $4.6 billion program authorization for FY 1995.
U.S. DEPARTMENT OF THE INTERIOR			
Land and minerals management:			
Bureau of Land Management			
Resource protection and management	See remarks	Includes expenditures for surveys; enforcement of regulations for management, use and protection of public lands; maintenance of buildings, roads and trails; and cleanup of hazardous material sites.	Estimated FY 1995 total program outlays of $69,668,000.
Construction and access	See remarks	Acquisition of land and construction of buildings, recreational facilities, roads and trails.	Estimated FY 1995 total program outlays of $9,413,000.
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.	Estimated FY 1995 total program outlays of $83,369,000. Legislation provides that 25 percent of all Oregon and California grant land receipts is transferred to general funds in the U.S. Treasury.
	Permanent appropriations:	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 schools (65 Stat. 252).	FY 1995 amount: $4,000.
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 revested Oregon and California Railroad grant land in Oregon (16 U.S.C. 583 and 594).	Funds derived from timber sales.
	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 (53 Stat. 753-754).	
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 (94 Stat. 2964).	
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 (7 U.S.C. 1012).	Revenue from sale of public land and public land products. Estimated FY 1995 payment: $462,000.
Public land sales	5 percent of receipts	Paid to States for school and road purposes (31 U.S.C. 1305).	Net proceeds from sale of public land and public land products. Estimated FY 1995 payment: $654,000.
Taylor Grazing Act	50 or 12 1/2 percent of receipts (See remarks)	To States and counties for general purposes, including road purposes (43 U.S.C. 315). 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 States of origin. Estimated FY 1995 payment: $2,922,000.
• Arkansas	20 percent	To county road funds. (State code §19-7-402)	
Road maintenance deposits	Amount deposited	Provides maintenance funds for access roads under Bureau of Land Management control (43 U.S.C. 1762(c), 43 U.S.C. 1735 (b)).	Funds provided by users of certain roads. Estimated amount for FY 1995: $2,000,000.
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 (23 U.S.C. 203).	Under an interagency agreement, FHWA cooperates in carrying out the provisions of the Act. See FHWA for authorization.

PROVISIONS GOVERNING THE ALLOCATION OF FEDERAL FUNDS FOR HIGHWAY PURPOSES

TABLE F-106
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NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS
Mineral Management Service			
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.) (30 U.S.C. 191 and 285). 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. Estimated FY 1995 payment: $547,514,000.
• Arizona	50 percent*	To State for Secondary roads. (State code §37-741)	*Of any carryover funds at beginning of year.
• California	-	All paid to schools. (State code Education 12320)	
• Kansas	50 percent	To State highway fund. (State code §27-118)	
• Montana	-	All paid to schools. (State code §20-9-343)	
• Oregon	All	To counties of origin for schools and roads. Segregation not specified. (State code §293.565)	
• Utah	25 percent	To counties of origin for road improvements. (State code §59-21-2)	
• Wyoming	26.25 percent	To counties of origin for roads. (State code §9-4-601)	Annual allocation is approximately $7,000,000.
	2.25 percent	To State Highway Commission for State and county roads. (State code §9-4-601)	
National Park Service	Appropriation	Maintenance and operation of roads and trails within national parks.	Estimated FY 1995 amount: $25,000,000.
Delaware Water Gap	See remarks	Management, operation and maintenance of Route 209 within the Delaware Water Gap National Recreation Area (97 Stat. 329 and 977, 99 Stat. 343).	Fees collected from commercial vehicles for use of the road within the park. Estimated FY 1995 amount: $33,000.
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.	Estimated FY 1995 amount: $4,516,000.
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.	
Bureau of Reclamation	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. Estimated FY 1995 expenditures: $5,043,500.
Bureau of Indian Affairs	Appropriation	Construction and maintenance of roads within Indian reservations.	
Indian Roads	Amount allocated	Construction and improvement of Indian reservation bridges and 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.
Fish and Wildlife Service			
National Wildlife Refuge Fund	Appropriation	Paid to counties in which refuges are located for school and road purposes (16 U.S.C. 715s). Not all States receiving funds are listed below, only those with legislative distributions.	25 percent of sales from refuge products. Estimated FY 1995 payment: $11,371,000.
• Louisiana	50 Percent	To parish road fund.	
• North Dakota	25 Percent	To township's special road fund. (State code §11-27-09.1)	
U.S. APPALACHIAN REGIONAL COMMISSION	FY 1995 Authorization $236,879,000	To assist in the construction of not to exceed 3,025 miles of the Appalachian Development Highway System, and not to exceed 1,400 miles of local access roads in the Appalachian region. The Appalachian region consists of: The State 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.	Federal assistance is not to exceed 80 percent of the project costs. The Appalachian Development Highway System shall be maintained by the States. Funds are transferred to the FHWA for expenditure.
FEDERAL EMERGENCY MANAGEMENT AGENCY	See remarks	Federal disaster assistance is a nationwide program and is provided to State and local governments in the event of a Presidentially declared emergency or major disaster. Funds may be made available directly to a State or local government, or to other Federal agencies as reimbursement.	Amount and distribution of disaster assistance funds are dependent on the type of disaster and damage, and subsequent appropriations. Recent disasters include the California earthquakes, Hurricanes Andrew and Iniki, and Typhoon Omar.
PENNSYLVANIA AVENUE DEVELOPMENT CORPORATION	$2,738,000	Reconstruction and improvement of Pennsylvania Avenue including new sidewalks, curbs, lighting, landscaping and street furniture (P.L. 92-578, section 17b).	

Publication No. FHWA-PL-95-036
HPM-10/4-95(2M)E