

HJR

49

FISCAL NOTE

STATE OF ALASKA
1996 LEGISLATIVE SESSION

BILL NO. CSHJR 49 (TRA)

Revision Date:	<u>2/26/96</u>	Dept. Affected:	<u>DOT&PF</u>
Title:	<u>Dedicated Highway Maintenance Fund</u>	BRU:	<u>Stwd Maintenance & Operations (Hwys); Capital Budget (harbors)</u>
Sponsor:	<u>Rep. James</u>	Component:	<u>Highways & Aviation (Central, Northern & Southeast); N/A capital budget</u>
Requester:	<u>House State Affairs</u>	COMPONENT SERIAL NO.	<u>564, 2068, 603</u>

Expenditures/Revenues (Thousands of Dollars)

OPERATING EXPENDITURES	FY 97	FY 98	FY 99	FY 00	FY 01	FY 02
PERSONAL SERVICES						
TRAVEL						
CONTRACTUAL						
SUPPLIES						
EQUIPMENT						
LAND & STRUCTURES						
GRANTS, CLAIMS						
MISCELLANEOUS						
TOTAL OPERATING	0.0	0.0	0.0	0.0	0.0	0.0

CAPITAL EXPENDITURES	0.0	7,600.0	7,600.0	7,600.0	7,600.0	7,600.0
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CHANGE IN REVENUES ()						
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FUND SOURCE (Thousands of Dollars)

1002 Federal Receipts						
1003 GF Match						
1004 GF		(21,400.0)	(21,400.0)	(21,400.0)	(21,400.0)	(21,400.0)
1005 GF/Program Receipts						
Transportation Fund (Harbor)		7,600.0	7,600.0	7,600.0	7,600.0	7,600.0
Transportation Fund (Highway)		21,400.0	21,400.0	21,400.0	21,400.0	21,400.0
TOTAL	0.0	7,600.0	7,600.0	7,600.0	7,600.0	7,600.0

Estimate of any current year (FY96) cost: \$ 0.0

POSITIONS

FULL-TIME	0	0	0	0	0	0
PART-TIME	0	0	0	0	0	0
TEMPORARY	0	0	0	0	0	0

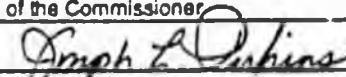
ANALYSIS: (Attach a separate page if necessary)

The amount of the funding switch from General Funds to the proposed Transportation Fund (Highways) is based on the FY95 actual net highway fuel taxes collected by the Department of Revenue (not including off-highway fuel taxes). Because the amount of fuel tax revenue currently collected is significantly less than the department's highway maintenance and operations (M&O) budget, it is assumed that the department can identify those locations where highway M&O is easily separated from aviation M&O. Therefore, administrative and accounting requirements will not increase significantly and so will not require additional positions or funding.

The amount shown for the Transportation Fund (Harbors) is based on the FY95 actual net marine fuel taxes collected by the Department of Revenue. This funding would be utilized in the capital budget to construct or improve harbor facilities. This is an increase in expenditures since essentially there is not currently a harbor program. Potentially as harbor facilities are transferred to local communities, some of this revenue would be available to those communities for maintenance and improvement of those facilities. This fiscal note does not differentiate between the capital funding that would be expended by DOT&PF and that which would be transferred to communities. That will be determined by legislation or regulations that implement the harbor program if the constitutional amendment is approved.

These estimates do not include any interest which may be earned on these funds.

It is assumed the decrease in unrestricted revenues will be reported by the Department of Revenue.

Prepared by:	<u>Sam Kito III</u>	Phone:	<u>465-3900</u>
	<u>Special Assistant</u>		
Division:	<u>Office of the Commissioner</u>	Date:	<u>2/26/96</u>
Approved by:		Date:	<u>2/26/96</u>
	<u>Commissioner</u>		
Agency:	<u>Department of Transportation and Public Facilities</u>		

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House of Representatives

House District 34

SPONSOR STATEMENT

HJR49 DEDICATED HIGHWAY FUND

HJR49 proposes amendments to the Alaska State Constitution creating a dedicated highway fund.

This resolution differs from similar ones in that

1. It utilizes ONLY STATE TAXES ON FUEL USED FOR THE PROPULSION OF MOTOR VEHICLES and
2. The legislature may appropriate money from the fund ONLY FOR THE MAINTENANCE OF ROADS AND HIGHWAYS.

Previous proposals (all of which failed) were more complex. For example, they utilized revenues from "State licenses and fees for the registration, operation, and use of motor vehicles, aircraft, and water craft, from the use of State transportation facilities, including the State ferry system, and from State taxes on fuel used for the propulsion of motor vehicles, aircraft, and water craft" and allowed the legislature to appropriate money from the fund only for "maintenance and operation of a State or local government transportation facility.... the improvement and construction of harbor facilities.... (or) the administration and enforcement of motor vehicle laws."

HJR49 provides a mechanism to address the desperate need for improved maintenance of Alaska's roads and highways and, in its simplicity, stands a greater chance of passing than previous proposals.

SPONSOR STATEMENT

9-LS1178UK
Chenoweth
2/20/96

CS FOR HOUSE JOINT RESOLUTION NO. 49(TRA)
IN THE LEGISLATURE OF THE STATE OF ALASKA
NINETEENTH LEGISLATURE - SECOND SESSION

BY THE HOUSE TRANSPORTATION COMMITTEE

Offered:
Referred:

Sponsor(s): REPRESENTATIVE JAMES

A RESOLUTION

1 Proposing amendments to the Constitution of the State of Alaska creating a
2 transportation fund.

3 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF ALASKA:

4 * Section 1. Article IX, sec. 7, Constitution of the State of Alaska, is repealed and readopted
5 to read:

6 SECTION 7. DEDICATED FUNDS. The proceeds of any State tax or license
7 shall not be dedicated to any special purpose. This provision shall not prohibit the
8 continuance of any dedication for special purposes existing on April 24, 1956, and shall
9 not prohibit the dedication of revenue under Section 15 or Section 18 of this article, or
10 when required by the federal government for State participation in federal programs.

11 * Sec. 2. Article IX, Constitution of the State of Alaska, is amended by adding a new section
12 to read:

13 SECTION 18. TRANSPORTATION FUND. (a) The revenue received after
14 June 30, 1997, from State taxes on fuel used for the propulsion of motor vehicles and
15 watercraft, less refunds, credits, and the costs of collection of those taxes as provided by
16 law, shall be placed in a transportation fund. Except as provided in (d) of this section,

1 the legislature may appropriate money from the transportation fund only for

2 (1) the maintenance or operating costs of roads and highways by the
3 State or local governments if the money was derived from taxes on fuel used for the
4 propulsion of motor vehicles or from the income earned from managing and investing
5 the money derived from or attributable to the taxes on fuel used for the propulsion of
6 motor vehicles; and

7 (2) the construction and improvement of harbor facilities if the money
8 was derived from taxes on fuel used for the propulsion of watercraft or from the income
9 earned from managing and investing the money derived from or attributable to the taxes
10 on fuel used for the propulsion of watercraft.

11 (b) This section does not apply to revenue received from taxes that the State
12 collects on behalf of a local government.

13 (c) The legislature shall provide by law for the management and investment of
14 the transportation fund balance. The income earned from the management and
15 investment of the fund shall be deposited into the fund.

16 (d) An appropriation from the transportation fund for a public purpose other than
17 one described in (a) of this section may be made upon an affirmative vote of three-fifths
18 of the members of each house of the legislature.

19 * Sec. 3. The amendments proposed by this resolution shall be placed before the voters of
20 the state at the next general election in conformity with art. XIII, sec. 1, Constitution of the State
21 of Alaska, and the election laws of the state.

HJR 49

A RESOLUTION

1 Proposing amendments to the Constitution of the State of Alaska creating a
2 transportation fund.

3 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF ALASKA:

4 * **Section 1.** Article IX, sec. 7, Constitution of the State of Alaska, is
5 repealed and readopted to read:

6 SECTION 7. DEDICATED FUNDS PROHIBITED. The proceeds of
7 any State tax or license shall not be dedicated to any special purpose.
8 This provision does not prohibit the continuance of any dedication for
9 special purposes existing on April 24, 1956, and does not prohibit the
10 dedication of revenue under Section 15 or Section 18 of this article or
11 when required by the federal government for State participation in
12 federal programs.

13 * **Sec. 2.** Article IX, Constitution of the State of Alaska, is amended by adding
14 a new section to read:

15 SECTION 18. TRANSPORTATION FUND. (a) The revenue
16 received after June 30, 1997, from State taxes on fuel used for the
17 propulsion of motor vehicles, and watercraft, less refunds, credits, and
18 the costs of collection of those taxes as provided by law, shall be placed
19 in a transportation fund. Except as provided in (d) of this section, the
20 legislature may appropriate money from the fund only for

21 (1) the capital or operating costs of a State or local highway
22 facility if the tax was originally received from the use of highway motor
23 fuel or the income earned from the management and investment of the

1 fund can be attributed to the tax received from the use of highway motor
2 fuel; and

3 (2) the improvement and construction of harbor facilities if the
4 tax was originally received from the use of watercraft or the income
5 earned from the management and investment of the fund can be
6 attributed to the tax received from the use of watercraft;

7 (b) This section does not apply to revenue received from taxes that the
8 state collects on behalf of a local government.

9 (c) The legislature shall provide by law for the management and
10 investment of the fund balance. The income earned from the
11 management and investment of the fund shall be deposited into the
12 fund.

13 (d) An appropriation from the fund for a public purpose other than
14 one described in (a) of this section may be made upon an affirmative vote
15 of three-fifths of the members of each house of the legislature.

16 * **Sec. 3.** The amendments proposed by this resolution shall be placed before
17 the voters of the state at the next general election in conformity with art. XIII,
18 sec. 1, Constitution of the State of Alaska, and the election laws of the state.

9-LS1178VG ✓
Chenoweth
2/13/96

**CS FOR HOUSE JOINT RESOLUTION NO. 49(TRA)
IN THE LEGISLATURE OF THE STATE OF ALASKA
NINETEENTH LEGISLATURE - SECOND SESSION**

BY THE HOUSE TRANSPORTATION COMMITTEE

Offered:
Referred:

Sponsor(s): REPRESENTATIVE JAMES

A RESOLUTION

1 Proposing amendments to the Constitution of the State of Alaska creating a
2 transportation fund.

3 **BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF ALASKA:**

4 * Section 1. Article IX, sec. 7, Constitution of the State of Alaska, is amended to read:

5 SECTION 7. DEDICATED FUNDS. The proceeds of any State [STATE] tax
6 or license shall not be dedicated to any special purpose, except as provided in Section
7 15 and Section 18 of this article or when required by the federal government for State
8 [STATE] participation in federal programs. This provision shall not prohibit the
9 continuance of any dedication for special purposes existing on April 24, 1956 [UPON
10 THE DATE OF RATIFICATION OF THIS SECTION BY THE PEOPLE OF
11 ALASKA].

12 * Sec. 2. Article IX, Constitution of the State of Alaska, is amended by adding a new section
13 to read:

14 SECTION 18. TRANSPORTATION FUND. (a) The revenue received after
15 June 30, 1997, from State taxes on fuel used for the propulsion of motor vehicles,
16 aircraft, and watercraft, less refunds, credits, and the costs of collection of those taxes

1 as provided by law, shall be placed in a transportation fund. Except as provided in (d)
2 of this section, the legislature may appropriate money from the fund only for the
3 maintenance and operation of State and local government transportation systems.

4 (b) This section does not apply to revenue received from taxes that the State
5 collects on behalf of a local government.

6 (c) The legislature shall provide by law for the management and investment of
7 the fund balance. The income earned from the management and investment of the fund
8 shall be deposited into the fund.

9 (d) An appropriation from the fund for a public purpose other than one described
10 in (a) of this section may be made upon an affirmative vote of three-fifths of the
11 members of each house of the legislature.

12 * Sec. 3. The amendments proposed by this resolution shall be placed before the voters of
13 the state at the next general election in conformity with art. XIII, sec. 1, Constitution of the State
14 of Alaska, and the election laws of the state.

FISCAL NOTE

No. 11
 Bill Version: CSHJR 49(STA)
 (H) Publish Date: 2/2/96

STATE OF ALASKA
 1996 LEGISLATIVE SESSION

Revision Date: _____ Dept. Affected: DOT&PF
 Title: Dedicated Highway Maintenance Fund BRU: Statewide Maintenance & Operations
 Component: Highways & Aviation (Central, Northern & Southeast)
 Sponsor: Rep. James
 Requester: House State Affairs COMPONENT SERIAL NO. 564, 2068, 603

Expenditures/Revenues (Thousands of Dollars)

OPERATING EXPENDITURES	FY 97	FY 98	FY 99	FY 00	FY 01	FY 02
PERSONAL SERVICES						
TRAVEL						
CONTRACTUAL						
SUPPLIES						
EQUIPMENT						
LAND & STRUCTURES						
GRANTS, CLAIMS						
MISCELLANEOUS						
TOTAL OPERATING	0.0	0.0	0.0	0.0	0.0	0.0

CAPITAL EXPENDITURES						
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CHANGE IN REVENUES ()						
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FUND SOURCE (Thousands of Dollars)

1002 Federal Receipts						
1003 GF Match						
1004 GF		(21,400.0)	(21,400.0)	(21,400.0)	(21,400.0)	(21,400.0)
1005 GF/Program Receipts						
1006 GF/MHTIA						
Highway Fund		21,400.0	21,400.0	21,400.0	21,400.0	21,400.0
TOTAL	0.0	0.0	0.0	0.0	0.0	0.0

Estimate of any current year (FY96) cost: \$ 0.0

POSITIONS

FULL-TIME	0	0	0	0	0	0
PART-TIME	0	0	0	0	0	0
TEMPORARY	0	0	0	0	0	0

ANALYSIS: (Attach a separate page if necessary)

The amount of the funding switch from General Funds to the proposed Highway Fund is based on the FY95 actual net highway fuel taxes collected by the Department of Revenue (not including off-highway fuel taxes). Because the amount of fuel tax revenue currently collected is significantly less than the department's highway maintenance and operations (M&O) budget, it is assumed that the department can identify those locations where highway M&O is easily separated from aviation M&O. Therefore, administrative and accounting requirements will not increase significantly and so will not require additional positions or funding. It is assumed the decrease in unrestricted revenues will be reported by the Department of Revenue.

Prepared by: Sam Kito III Phone: 465-3900
 Special Assistant
 Division: Office of the Commissioner Date: _____
 Approved by: *Joseph L. P...* Date: 1-31-96
 Commissioner
 Agency: Department of Transportation and Public Facilities

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An aerial black and white photograph of a mountainous region. A river flows through the center, crossed by a long bridge. The surrounding area is densely forested, and the terrain is rugged with steep slopes. The text is overlaid on the upper portion of the image.

CROSSROADS:

A REPORT ON THE DELIVERY OF
TRANSPORTATION SERVICES IN ALASKA

Final Report to
the Governor and Legislature

GOVERNOR'S OFFICE ON
TRANSPORTATION FACILITIES
JULY 1982

REPORT ON THE DELIVERY OF TRANSPORTATION
SERVICES IN ALASKA

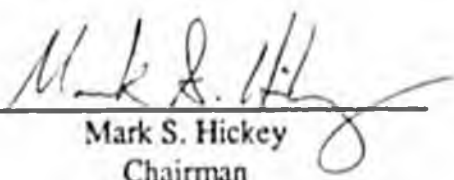
PREFACE

The task force has reviewed the problems associated with the efficient and equitable delivery of transportation services in Alaska as directed by the Governor and the Legislature and provides this report for the general public and for state policy makers.

In addition to other benefits gained, the task force has determined that the delivery of transportation services could be more efficiently and equitably provided if the continued care of some of Alaska's transportation facilities would be more widely distributed among various private and governmental entities. As an example, the Department of Transportation and Public Facilities (DOT/PF) estimates that 28% of the department's highway responsibilities are roads that primarily serve a local function.

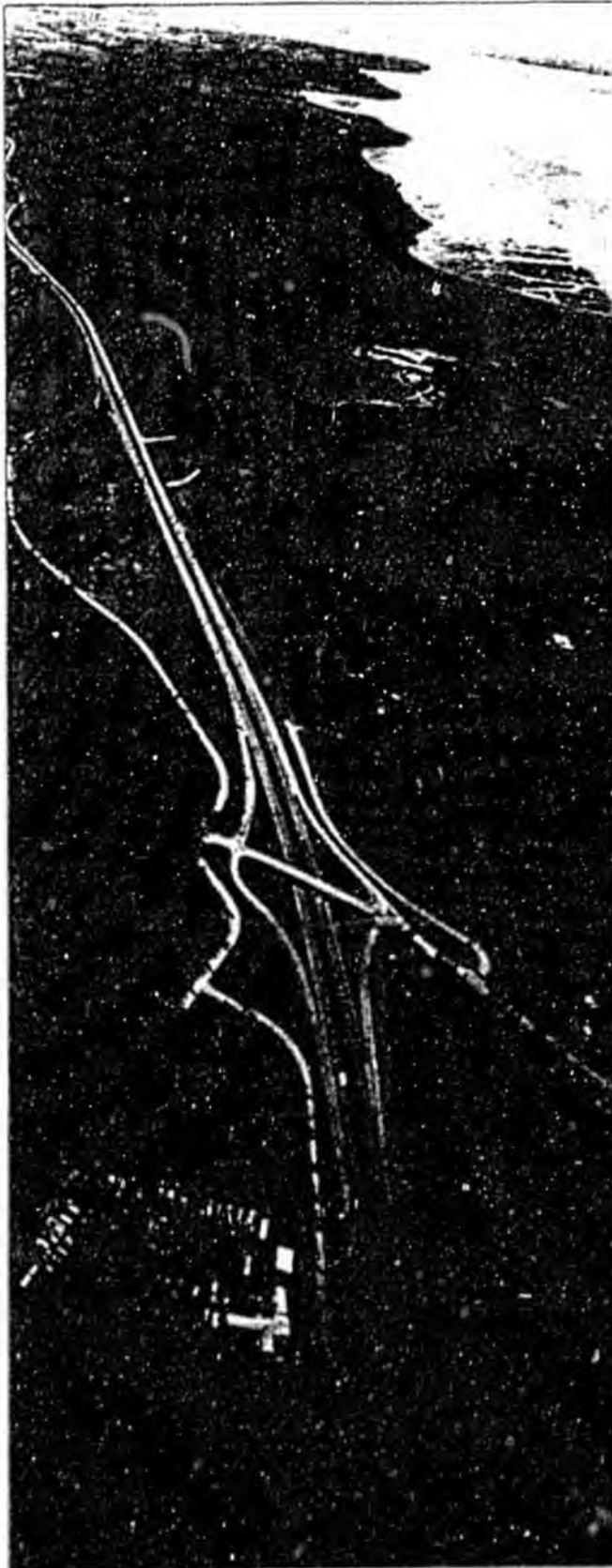
For all facets of the problems related to the delivery of transportation services, adequate funding and the ongoing stability of funding are the critical issues. In this regard, the task force is unanimous in recommending that the maintenance of the transportation system should be supported to the extent practical with dedicated user fees.

The problems associated with the efficient and equitable delivery of transportation services present many complicated issues which the task force finds need addressing as a state policy matter. This report sets out a policy framework which the task force believes will assist state policy makers at this critical juncture of the development of the transportation delivery system.



Mark S. Hickey
Chairman

INTRODUCTION



The main task of the Governor's Task Force on Transportation Facilities was to make recommendations on the equity and efficiency of Alaska's transportation delivery system. The task force understood the transportation delivery system to be the sum of all activities and physical facilities managed or undertaken by an Alaskan government entity that results in the provision of transportation services to the general public. (The Alaska Railroad is not part of this discussion because of its unique position in the state system by statute.)

For this report, the goal of the task force was to present a short concise synopsis of the issues relevant to achieve an efficient and equitable transportation delivery system. The task force understood the equity and efficiency of Alaska's transportation delivery system to be dependent in large part on what entity is responsible for components of the system and how the system is funded.

The report is organized so that the first section develops the context that decision-makers should be aware of with funding being the most important issue. The second and third sections of the report focus on the responsibility issues related to Alaska's transportation delivery system with the delineation of responsibility between state government and local government being the major focus.

SUMMARY OF FINDINGS

1. The condition and efficiency of Alaska's transportation system is of vital importance to all Alaskans.
2. There is a vast inventory of transportation facilities that requires constant maintenance and periodic rehabilitation.
3. There is currently not enough funding allocated to maintain and rehabilitate the transportation system.
4. Maintenance is being increasingly deferred over portions of the transportation system.
5. Portions of the transportation system are deteriorating and as deterioration progresses become more costly to repair.
6. There is little likelihood that additional funding will be available from the general fund; therefore, other sources of funding need to be examined.
7. The DOT/PF is responsible for some transportation facilities that would ordinarily in other states be the responsibility of local government.
8. The DOT/PF's responsibility for local transportation facilities makes it difficult to give clear focus to statewide issues including performance of a statutory duty to provide statewide planning.
9. Financial considerations associated with rehabilitating local roads will need to be addressed regardless of how alignment of responsibility is resolved.
10. The frequent changes in leadership at DOT/PF cause problems that affect the efficiency of the delivery of transportation services.
11. Funding for the road service account in the Municipal Revenue Sharing Program should be stabilized.

SUMMARY OF RECOMMENDATIONS

1. The maintenance of Alaska's transportation system should be supported, to the degree possible, through user fees.
2. User fee revenues should be dedicated.
3. The state should have an annually updated six year revenue plan for transportation.
4. There should be greater emphasis on a cost/benefit analysis of capital projects during the state planning process.
5. Responsibility for the maintenance of capital projects should be determined before they are built.
6. Responsibility for existing transportation facilities should be clarified and revisions made where cost efficiencies can be clearly indicated.
7. There should be an orderly program developed to transfer responsibility for some transportation facilities from the state to local government.
8. Statutory powers of local government for providing transportation services should be made more uniform.
9. The state and local communities should eliminate duplication of transportation services in some communities.
10. The state should aggressively attempt to influence the new federal highway program.
11. The merits of creating a board of commissioners to oversee DOT/PF should be analyzed.

TASK FORCE RECOMMENDATIONS:

1. The task force recommends an organized approach to transferring responsibility for some transportation facilities from the state to local governments.
2. The task force recommends that the Governor and the transportation committees of the Legislature, after examining and analyzing the merits of creating a transportation commission to direct the delivery of all transportation services in the State of Alaska, report its findings to the people of Alaska by the beginning of the 16th legislative session (see Formal Recommendation # 3).
3. The task force recommends that statutes related to local powers for providing transportation services be reviewed and revised so that more uniformity can be achieved.
4. The task force recommends that the state pursue a policy of shared responsibility for transportation facilities related to economic development.
5. The task force recommends realignment of responsibility, clarification of areas of responsibility and transfer of some transportation facilities from the state to local governments to enable DOT/PF to more clearly focus on strategic statewide planning (see minimum elements in Key Elements of a Model Transfer Program).
6. The task force recommends, as part of the transfer program, that negotiation occur between DOT/PF and local communities to pursue adjustments that provide for the most efficient delivery of transportation service by reducing the duplication of services, effort, personnel and equipment.

III. TRANSFER OF RESPONSIBILITY

Key Elements of a Model Transfer Program

The task force unanimously recommends a transfer program because it finds that the assumption of local responsibility by the state distracts state attention from issues that should be attended to by the state. In addition, the task force recognizes that many issues could be better handled by local officials while at the same time providing for more control over local priorities. Moreover, the task force finds that it is poor public policy to have local projects competing directly with statewide projects for state resources and that, in the long run, transfer of responsibility for some facilities to local communities would distribute the costs for

providing transportation services more equitably. The task force also finds that equity in the delivery of transportation services is a worthwhile goal and recommends that during transfer discussions attention should be given to the various levels of service provided by the state to different communities.

While recommending that a transfer program be adopted, the task force recognizes that certain elements must be present for the program to be successful (see the recommended Model Transfer Program in the Supplemental Documents).

MINIMUM ELEMENTS OF A TRANSFER PROGRAM

- A revenue stream must be dedicated to the program.
- The program must be voluntary.
- Prior to transfer, all facilities must be rehabilitated.
- A facility transferred eligible for federal funds must remain eligible for federal funds after transfer.
- Additional capital costs must be the responsibility of the municipality including any match for federal funds.
- Negotiated yearly maintenance costs must be guaranteed.
- Liability must transfer with the facility.
- Any transfer of personnel must provide for equitable treatment of employees.
- Primary responsibility for bridges should remain with the state.

Taxable Motor Fuel Gallons Sold in Alaska For the Fiscal Year Ended June 30, 1995

	1994		1995		1996		Total
	Gasoline	Diesel	Gasoline	Jet Fuel	Gasoline	Diesel	
Gross Gallons Sold	200,321,751	448,108,802	21,170,357	688,012,768	10,452,932	152,618,553	1,580,689,162
Less Exemptions*	(41,033,648)	(245,259,385)	(818,358)	(436,410,250)	(256,924)	(9,777,208)	(733,555,773)
Fuel Reclassifications	(68,252)	(2,256,775)	806,875	0	68,293	1,451,859	0
Total Taxable Gallons	219,219,851	200,590,642	21,164,874	251,602,518	10,262,301	144,293,204	847,133,389
Tax Rate	0.08	0.08	***	***	0.05	0.05	Variable
Gross Tax	\$17,537,588	\$16,047,251	\$884,577	\$7,142,574	\$513,115	\$7,214,660	49,339,766
Less Off-Highway Refunds							
Gallons Used Off-Highway	1,930,302	158,531,118	0	0	222,502	2,715,786	163,405,769
Refund Rate	(0.06)	(0.06)	N/A	N/A	(0.03)	(0.03)	Variable
Total Off-Highway Refunds	(118,182)	(9,511,887)	0	0	(6,675)	(81,474)	(9,716,198)
Total Taxable Gallons	217,289,549	191,078,755	21,164,874	251,602,518	10,039,726	141,477,730	837,417,191
Penalties and Interest							45,328
Timely Filing Deductions							(68,091)
Total Collections							\$39,500,805

*Detail of Exemptions (in Gallons)

Exempt Gallons	1994		1995		1996		Total
	Gasoline	Diesel	Gasoline	Jet Fuel	Gasoline	Diesel	
Foreign Flights	0	0	212,355	315,012,201	0	0	315,224,816
Heating Fuel	400,841	162,202,531	0	73,017	0	1,375,112	164,080,501
Exported	2,478,101	27,705,655	8,187	61,577,341	6,600	18,128	81,854,072
Federal Government	2,568,416	7,877,319	246,368	61,853,905	105,094	1,527,741	64,178,840
Gasohol	50,296,121	0	0	0	0	0	30,296,421
Public Utilities	239,022	28,120,078	0	0	0	0	28,365,098
State/Local Government	3,754,188	12,070,034	213,400	400,171	56,167	6,500,910	24,031,050
Power Plants	680,754	3,576,551	0	0	0	0	4,230,305
Oil and Gas Operations [†]	0	1,945,234	0	0	0	0	1,945,234
Charitable Institutions	117,286	413,731	7,891	0	12,803	108,893	658,764
Consigned to Foreign	3,501	374,254	0	0	0	0	377,755
Other	508,119	0	126,973	17,425,555	77,140	187,424	18,325,211
Total Exempt Gallons	41,033,648	245,259,385	818,358	436,410,250	256,924	9,777,208	733,555,773
Tax Rate	0.08	0.08	***	***	0.05	0.05	Variable

[†]Exemption granted by Department of Revenue as authorized under AS 43.40.100(k) and 15 AAC 40.020(c)(10). This exemption category is for fuel used in conjunction with oil and gas drilling operations and transportation of crude oil in the TransAlaska Pipeline.

*** Effective September 27, 1994, aviation motor fuel tax rates increased as follows: aviation gasoline from 4¢ to 4.7¢ and jet fuel from 2.5¢ to 3.2¢ per gallon.

1995 REVENUE COLLECTED THROUGH MOTOR FUEL TAXES

Mode	Rate/Gallon	1995 gallons	Total
Highway	8 cents	259,342,912	\$20,747,433
Off-Highway	2 cents	160,467,481	\$3,209,350
Marine	5 cents	151,617,217	\$7,580,860
Off-Highway Marine	2 cents	2,938,288	\$58,766
Aviation Gasoline	4.7 cents	21,164,874	\$884,557
Aviation Jet Fuel	3.2 cents	251,602,516	\$7,142,574
Total motor fuel tax revenue collected in 1995			\$39,623,540
Total revenue collected from highway and marine fuel taxes only			\$31,596,409