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DEFERRED MAINTENANCE TASK FORCE

MEMORANDUM

DATE: May 20, 1997
TO: Legislative Research
FROM: Representative Mulder *Eldon*
RE: Research for Deferred Maintenance Task Force

I would like to know what other states and counties are doing in the area of identifying and funding deferred maintenance.

I know many states dedicate the gasoline tax to road construction and maintenance and marine fuel taxes to docks and harbors. I would like to know how many do and which ones they are.

Beyond that information, I would like to know if any other states have addressed this issue and if they have identified:

- any processes for identifying their deferred maintenance needs
- methods for prioritization
- approaches to funding the identified needs

We will need this information for the work of the Deferred Maintenance Task Force during the interim.

If you have any questions or need any further clarification, please contact Denny DeWitt in my Juneau office. His phone number is 465-2647.

Legislative Research Services

Alaska State Legislature
Legislative Affairs Agency
Division of Legal & Research Services



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Juneau, Alaska 99801-2196
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June 2, 1997

MEMORANDUM

TO: Representative Eldon Mulder

FROM: ^{PB} Paul Brandt and Paula d. Scavera
Legislative Analysts

RE: Deferred Maintenance of Highways, Public Facilities, and Schools in Other States
Research Request 97.096

You asked about deferred maintenance of highways, public facilities, and schools in other states. You wanted to know about the use of state fuel taxes for highway maintenance, and how other states identify and fund deferred maintenance of public facilities and schools. After a brief summary, this memorandum reviews the public facilities deferred maintenance programs in three states, examines the deferred school maintenance programs in two states, and reports on the nationwide use of dedicated state taxes to fund highway maintenance projects.

In order to obtain information on deferred maintenance programs in other states we contacted facility management specialists with the Council of State Governments (CSG), the National Association of Facilities Managers, the National Conference of State Legislators (NCSL), as well as numerous state officials. Individuals from every source we contacted agree that there is little published information on this general subject. Additionally, the professional staff of the aforementioned national organizations could not offer much guidance or advice on states with particularly successful approaches to deferred maintenance management. As a result, we relied heavily on information from lengthy discussions with facilities managers in California, Delaware, Idaho, Nebraska, and Tennessee.

We selected for review the public facilities deferred maintenance programs of Idaho, Nebraska, and Tennessee because they emphasize funding methods different from the traditional sale of bonds in order to finance capital maintenance projects. In addition, we selected for review the deferred school maintenance programs of California and Delaware because they operate so-called "matching" programs, requiring school districts to fund a portion of deferred maintenance costs in order to qualify for state funding.

SUMMARY

During our research, two facts became abundantly clear: 1) no matter how states organize or choose to fund their deferred maintenance projects a substantial amount of money is required; and 2) continually delaying maintenance ultimately results in increased projects costs. As one state official noted, you can pay for maintenance projects now or you can pay three times as much later. Most states sell bonds to pay for the deferred maintenance needs of public facilities. In contrast to this general rule, lawmakers in Idaho, Nebraska, and Tennessee established alternate funding methods. In Idaho, lawmakers established the Permanent Building Fund to make available resources for deferred maintenance projects. The fund receives revenues from several dedicated taxes including half the profits of the state-run lottery. In 1977, in an effort to study the problem of deferred maintenance, Nebraska lawmakers established the Task Force for Building Renewal which eventually became a permanent state agency. The Task Force receives funding from general fund appropriations and is unique in its use of preventive maintenance and education programs. In Tennessee, lawmakers instituted a rental system that requires state agencies to pay market rate rents which are used, in part, to pay for deferred maintenance. In recent years, Tennessee's rental system has failed to generate sufficient funds because of the legislature's reluctance to increase rents during periods of rising operational costs.

The U.S. General Accounting Office (GAO) recently estimated that the nation's schools require over \$112 billion in major repairs and renovations. Typically, local school districts receive state funds to pay for deferred maintenance in the form of grants and loans. A common method of administering grants is through state matching programs. These programs require school districts to supply a portion of the funds for deferred maintenance before becoming eligible for state dollars. In California, lawmakers established the State School Deferred Maintenance Fund as a source of revenue for its matching grant program. In order to qualify for funds, school districts prepare five-year deferred maintenance plans. By law, the state must match school districts dollar-for-dollar up to specified limits, but revenue shortfalls prevent the state from meeting this mandate. Delaware lawmakers provide an annual appropriation for the state's deferred school maintenance program. State school officials distribute the funds based on the number of students in each district. In order to qualify for matching funds, school districts must prepare a list of deferred maintenance projects and provide 40 percent of the project cost.

In 1995, 49 states dedicated all or a portion of their highway user fees--fuel taxes, vehicle registration fees, and vehicle licensing fees--to help pay for highway construction, maintenance, or other transportation-related programs.¹ At least 23 states authorize dedication of highway user fees through provisions in state constitutions. While the majority of these states apportion 100

¹ Arturo Perez and Ronald Snell, "Earmarking State Taxes," April 1995. While Alaska's highway user fees are not dedicated, they are kept in a separate account within the general fund. The authors of the study recognized this distinction, but considered the funds "essentially" dedicated and, for this reason, concluded that all 50 states earmark highway user fees. Attachment A is a copy of this report.

percent of highway user fees to transportation programs, states authorizing dedication by statute may use these funds for purposes other than transportation. Many states place revenues generated from highway user fees into trust funds to ensure they are not spent for non-transportation purposes. Table 1 identifies those states with either transportation or highway trust funds and indicates which states devote highway user fees solely to highway or transportation purposes.

STATE PROGRAMS DESIGNED TO FUND DEFERRED MAINTENANCE OF PUBLIC FACILITIES

According to Charles Gault, Facilities Management Specialist with the Council of State Governments, most states use bonds to finance maintenance projects for public facilities, but even with this common system of financing, no standard facility management program exists among states. We identified three states that have well-established deferred maintenance programs and use methods other than bonding to finance public facilities maintenance projects.² The following is a review of the funding sources and deferred maintenance programs of Idaho, Nebraska, and Tennessee.

Idaho's Permanent Building Fund

The Idaho Division of Public Works oversees the planning and construction of all new office buildings and institutional facilities in the state. It also oversees capital maintenance projects greater than \$15,000 (less expensive projects are paid from agency operating funds). The division also oversees maintenance of prisons, special schools, mental hospitals, and other state-run institutions including Boise State College, Idaho State College, and Lewis and Clark College. The only exceptions are special-use buildings such as storage sheds, covered camping and picnic shelters, fish hatcheries and highway maintenance shops that are owned by the Departments of Parks and Recreation, Lands, Fish and Game, and Transportation.

Major maintenance and renewal projects undertaken by the division are financed through the Permanent Building Fund.³ Revenue from several sources feeds this dedicated fund. The largest stream of revenue to the fund is the dedication of half of the net earnings of the state-run lottery (the other half is distributed to schools districts for capital improvement projects). Other sources

²When speaking of deferred maintenance of public facilities we are generally speaking of state-owned office buildings and warehouses. In some states, such as Idaho and Nebraska, the division responsible for deferred maintenance also oversees prisons, state-owned hospitals, and other public institutions.

³Attachment B is a copy of Idaho's Statutes concerning the Permanent Building Fund (IC 57-1101 through 57-1113).

include a special \$10 "head tax" assessed against every person who files a personal income tax return in the state and a portion of liquor sales tax and cigarette tax revenue. Currently, the fund has over \$18 million from dedicated sources. From time to time the legislature appropriates year-end money to the fund for special projects. Rent paid by tenants of state-owned buildings does not go into the dedicated Permanent Building Fund, but, instead, is used for operations and preventive maintenance.

The Permanent Building Fund Advisory Committee, a five-member body appointed by the governor, works with the Division of Public Works to assess the condition of state-owned buildings.⁴ The Advisory Committee recommends which capital projects should be financed through the Permanent Building fund and also selects architects and engineers for authorized projects.

Working with Public Works staff, the committee annually presents to the legislature a list of capital projects. The process begins in September, when the Public Works officials solicit needed capital maintenance projects from state agencies. Public Works staff investigate the proposals, usually with onsite inspections. After an initial screening, those state agencies with projects under consideration may make presentations to the Committee. On the basis of facility inspections and agency presentations, Public Works staff prioritize the projects for the committee. The committee reviews these suggestions and issues its own recommended list of projects to the legislature. The legislature must approve all appropriations of money from the Public Building Fund. In evaluating proposals, the Division of Public Works and the Committee use the following priorities to rank projects: 1) repairs that are necessary to save the structure; 2) repairs to protect the health and safety of occupants; 3) exterior renovation; and 4) interior renovation. According to officials in the division, the legislature usually defers to the committee and only occasionally deviates from the list of recommended projects.

Tennessee's Rental System

The deferred maintenance of public facilities in Tennessee is funded through the State Office Buildings and Support Facilities Revolving Fund.⁵ According to Eddie Nikazy, Facility Manager for the Tennessee Department of Administration, the fund receives revenues from rents paid by state agencies. Tennessee law allows the department to charge market rate rents and requires that these funds pay for: 1) operating expenses for office buildings and support facilities; 2) debt service payments on general obligation bonds authorized to build or acquire office buildings and

⁴By law, one member must be a banker, one a contractor, one a member of the general public, one a state senator, and one a state representative.

⁵Attachment C is a copy of the Tennessee Statutes concerning the fund (TCA 9-4-901 through 9-4-907).

support facilities; 3) routine maintenance expenditures on office buildings and support facilities; 4) major maintenance and renovation projects for office buildings and support facilities as approved by the state building commission; 5) relocation expenses for state agencies; 6) obligations for leased space occupied by state agencies; and 7) building or acquiring buildings or support facilities as approved by the state building commission.

The Tennessee Building Commission selects which capital maintenance projects receive funding. State agencies submit requests for capital maintenance projects and the Commission determines highest priority projects based on evaluations completed by Department of Administration staff. The Commission consists of seven members: the governor, the secretary of state, the comptroller of the treasury, the state treasurer, the commissioner of finance and administration, and the speakers of the senate and the house of representatives.⁶

Mr. Nikazy reported that when lawmakers established the program in 1989, the department hired certified appraisers to determine appropriate market rate rents for urban, suburban, and rural areas.⁷ The rents were sufficient to meet the financial obligations listed above and to create a \$29 million surplus in the fund after only a few years. Lawmakers in Tennessee have not allowed the department to raise rental rates since establishing the program, however, and the fund's surplus is nearly exhausted. Mr. Nikazy indicated that without periodic rate adjustments, either in the form of cost of living allowances or new appraisals, the fund will not be able to meet its statutory obligations.

In addition to the fact that no mechanism exists to automatically adjust rents to reflect inflation, department officials must use the fund to pay for other services besides deferred maintenance. For example, state officials use monies from the fund to relocate state agencies including the costs of new furniture and wiring for telephones and computers. Because of competing claims on limited funds, department officials are not able to complete many deferred maintenance projects.

Nebraska's Task Force for Building Renewal

In 1977, lawmakers in Nebraska established the state's Task Force for Building Renewal following a legislative review of the condition of state buildings. According to Ralph Newell, Administrator

⁶Attachment D is a copy of the Tennessee Statutes concerning the State Building Commission (TCA 4-15-101 through 4-15-107).

⁷The market rate rents were established in 1989 at \$14 dollars per square foot (\$14/ft) in urban areas, \$13/ft in suburban areas, and \$9/ft in rural areas.

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of the Task Force, legislators were shocked at the deplorable condition of many state buildings during their statewide tour.⁸

The objective of the Task Force was to establish a central administration which would identify the state's deferred maintenance needs and develop policies and procedures for a new building maintenance program. As a result of the committee's work, the Task Force became a state agency in 1981.⁹

Oversight of the Task Force is conducted by members of a commission, appointed by the governor, consisting of retired construction specialists.¹⁰ This commission is also responsible for final project selection. Before the commission makes these selections, however, Task Force staff must conduct mandatory specification and contract reviews. These mandatory reviews create familiarity with the Nebraska construction costs and allow the Task Force to negotiate competitively.

The Task Force uses professionals with demonstrated expertise in architecture and construction to evaluate the maintenance needs of state buildings and to prioritize maintenance projects. These professionals are not state employees, instead, they function as self-employed consultants. The full-time staff of the Task Force consists of an administrator, a registered architect, an administrative assistant, and a staff assistant. In fiscal year 1995, the operations budget of the Task Force, including the cost of consultants, was less than 5 percent of the agency's appropriation.¹¹

According to Ralph Newell, the Task Force has funded \$67 million worth of projects over the last 19 years with an average yearly appropriation of \$3.5 million. In addition to funding projects, the

⁸Ralph Newell maintains a great deal of information on deferred maintenance programs in other states. Additionally, he takes a great interest in the subject of deferred maintenance and is willing to assist other states attempting to establish programs.

⁹The Task Force oversees the maintenance of most state-owned facilities including state office buildings, warehouses, prisons, state park buildings, and state owned hospitals. Plans are currently in place to expand the office's functions to include the oversight of school facility maintenance. Attachment E is a copy of Nebraska's Statutes concerning the Task Force for Building Renewal (RSN 71-6401 through 71-6407, 81-173 through 81-191.01, 81-1108.17 through 81-1108.23, and 81-1108.42 through 81-1108.43).

¹⁰The commission members also participate in onsite building reviews. Members are compensated on a per diem basis.

¹¹Attachment F is a copy of the policy and procedure manual of Nebraska's Task Force for Building Renewal.

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Task Force operates several special programs focusing on education and preventive maintenance. Mr. Newell credits these programs with saving the state untold dollars and adding to the Task Force's success.

Unlike the deferred maintenance programs of Idaho and Tennessee, Nebraska's Task Force has responsibility for deferred maintenance projects only. Mr. Newell indicated that Nebraska's centralized building management program was purposely separated from the Task Force's deferred maintenance responsibilities. In addition to providing focus, the singular mandate simplifies oversight of the Task Force by both the executive and legislative branches of government. Mr. Newell believes that the Task Force receives strong support from both state agencies and the legislature because all parties are easily able to review Task Force actions.

DEFERRED MAINTENANCE OF SCHOOL FACILITIES

According to a 1995 report from the U.S. General Accounting Office (GAO), an estimated \$112 billion dollars is needed to complete repairs and renovations to the nation's schools in order to restore them to good condition. GAO officials concluded that the declining physical condition of these facilities is the result of school districts delaying maintenance and repairs, year after year, due to lack of adequate funds.¹²

A companion report, also prepared by GAO, examines the financial and technical support provided by states to school districts. GAO officials reported that most states provide funding for capital maintenance projects through grants or loans. GAO officials evaluated state school facility programs based on four criteria including funding to districts, number of state employees working on facility matters, current information on school conditions, and the level of technical assistance available to districts from the state. Using the criteria listed above, GAO officials found only 13 states with comprehensive school facility programs.¹³

While the report does not elaborate on specific state programs, it does mention that many states use matching programs to help school districts with the cost of major maintenance. Although there are undoubtedly others, we identified two states with deferred maintenance matching programs (**California and Delaware**).

¹²U.S. General Accounting Office, *School Facilities: Condition of America's Schools*, February 1995. A copy of this report is included as Attachment G.

¹³U.S. General Accounting Office, *School Facilities: States' Financial and Technical Support*, November 28, 1995. Alaska's school facility program was listed as one of the programs characterized as comprehensive. Attachment H is a copy of this report.

California's State School Deferred Maintenance Fund

To be eligible for state assistance for capital maintenance projects, school districts in California must prepare and file a five-year maintenance needs plan with the State of California Allocation Board. Once the plan is filed and approved, schools districts become eligible for state matching grants. By law, the state must match school districts dollar-for-dollar up to a limit of 1/2 of 1 percent of a district's total yearly budget.¹⁴

The money used to fund deferred maintenance matching grants in California may come from four sources: 1) general obligation bonds issued by the state; 2) fines paid by oil producers and shippers into the state's Petroleum Violation Escrow Account; 3) excess bond repayment funds; and 4) general fund appropriations. According to Eddie Hernandez, Manager of the State School Deferred Maintenance Fund, the primary source of revenue for the deferred maintenance program is from excess bond repayments because the legislature has been reluctant to issue general obligation bonds or to use monies in the petroleum escrow account. Mr. Hernandez also indicated that the program has received only four general fund appropriations over the last 16 years.

Money generated from excess bond repayments is not sufficient to match school districts at the dollar-for-dollar rate required by statute. In the early years of the program, school districts received approximately 80 percent of the required matching funds. As revenues to the fund decreased during the late 1980s and early 1990s, school districts received approximately 25 percent of the required funds. Currently, legislation is pending in the California Assembly which would place \$2 billion in the maintenance fund. The intent of the legislation is to provide adequate principle so that the yearly earnings are sufficient to achieve the dollar-for-dollar matching requirement.

Delaware's Deferred School Maintenance Program

Delaware's deferred school maintenance program is composed of two parts: the Minor Capital Improvement Program (projects under \$250,000) and the Major Capital Improvement Program (one or more projects with a total cost greater than \$250,000). The state matching monies come from a yearly general fund appropriation. In 1997, the appropriation was \$5.9 million.

School districts are eligible for a portion of the appropriation based on their enrollment in relation to the total student population of the state. For example, if a school district has 10 percent of the state's students, they receive 10 percent of the yearly appropriation.¹⁵ According to Ed

¹⁴ Attachment I is a copy of the California Education Code concerning the requirements of the deferred maintenance program (Education Code § 39618 through § 39619.55).

¹⁵ School districts supply 40 percent of the project costs and the state provides 60 percent in the form of matching funds.

Shimamoto, Education Associate for School Planning and Maintenance within the Delaware Department of Public Institutions, department officials believe that school districts are more responsible for maintenance needs if a portion of the project costs comes from the school district's budget. Mr. Shimamoto also indicated that by apportioning the monies based on enrollment, the state does not have to prioritize projects. Project selection and prioritization are left to individual school districts; the districts submit yearly requests to the state as part of the funding process.

In 1996, the \$5.9 million appropriation paid for approximately 15 percent of the requests submitted by districts. Mr. Shimamoto indicated that the percentage is misleading because districts often include a "wish list" of projects rather than only those that are truly needed. The majority of the grants are given under the Minor Capital Improvement Program because districts must have voter approval for projects exceeding \$250,000. To avoid facing voter rejection, districts often break large projects into several smaller pieces, achieving individual project costs below \$250,000.¹⁶

HIGHWAY MAINTENANCE AND EARMARKING STATE TAXES

According to Arturo Perez, Fiscal Affairs specialist with NCSL, dedicating revenues for specific purposes, commonly known as earmarking, is a routine practice among states. In 1995, a report prepared by NCSL, *Earmarking State Taxes*, identified states with earmarked revenues and the programs these funds support. The report found that all 50 states earmark at least a portion of highway user fees--fuel taxes, driver license fees, and/or vehicle registration fees--for transportation purposes. The report includes Alaska because the state's motor fuel taxes are deposited in a special highway fuel tax account (Alaska Statute 43.40.010); NCSL officials, therefore, considered these funds "essentially" earmarked.¹⁷

While all states have some form of dedicated highway user fees, the laws authorizing the dedication may be either statutory or constitutional. At least 23 states dedicate revenues from highway user fees per provisions in their state constitutions. While the constitutional provisions differ, most of the 23 states apportion 100 percent of these revenues for transportation-related programs.

In states that dedicate highway user fees by statute, many also dedicate 100 percent of these revenues for transportation purposes; some, however, devote substantially less. For example, New

¹⁶Attachment J is a copy of Delaware's statutes concerning the deferred school maintenance matching program (DCA § 7503 through § 7529).

¹⁷New Jersey is similar to Alaska in that motor fuel tax receipts are placed in a special account within the general fund.

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York dedicates only 20 percent of highway user fee revenues for transportation purposes, and lawmakers in Arizona and California allow officials in their states to use a portion of highway user fees revenues for education.

The use of dedicated highway user fees for transportation purposes varies among states. According to Frank Moretti of the Road Information Program based in Washington, D.C., 28 states dedicate highway user fees strictly for road and bridge improvement and another 11 states require their use for only transportation-related purposes. Mr. Moretti also indicated that several states place dedicated highway user fees in trust funds to prevent spending on programs unrelated to highways. Table 1 identifies those states with either transportation or highway trust funds and indicates which states dedicate highway user fees solely for highway or transportation purposes.¹⁸

I hope this information is useful for your purposes. Please do not hesitate to call if you have additional questions.

Attachments

¹⁸Federal Highway Administration, *Highway Taxes and Fees: How they are collected and Distributed*, 1993. In 1993, the U.S. Department of Transportation's Federal Highway Administration prepared a study that details how states spend their highway taxes and fees. We have included a copy of this report as Attachment K.

TABLE 1				
STATE DEDICATED HIGHWAY AND TRANSPORTATION FUNDS				
State	Transportation Trust Fund Dedicated Solely to Transportation	Highway Trust Fund Dedicated Solely to Highways	Highway User Fees Dedicated Solely to Transportation	Highway User Fees Dedicated Solely to Highways
Alabama		X		X
Alaska				
Arizona		X	X	X
Arkansas		X	X	X
California	X			
Colorado		X	X	X
Connecticut	X		X	
Delaware	X		X	
D.C.		X		
Florida	X			
Georgia		X	X	X
Hawaii		X	X	X
Idaho	X	X	X	X
Illinois				X
Indiana	X	X	X	X
Iowa		X	X	X
Kansas		X	X	X
Kentucky		X		X
Louisiana	X			
Maine		X	X	X
Maryland	X		X	
Massachusetts	X		X	
Michigan	X		X	
Minnesota		X		X
Mississippi	X		X	
Missouri	X	X	X	X
Montana	X			
Nebraska		X		X
Nevada		X	X	X
New Hampshire		X	X	
New Jersey	X			
New Mexico		X		X
New York	X	X	X	
North Carolina		X	X	X
North Dakota		X		X
Ohio		X	X	
Oklahoma				
Oregon		X	X	X
Pennsylvania		X	X	X
Rhode Island	X	X	X	
South Carolina				
South Dakota		X	X	X
Tennessee		X		X
Texas	X			
Utah	X		X	
Vermont				
Virginia	X	X	X	X
Washington	X	X	X	X
West Virginia		X	X	X
Wisconsin	X			
Wyoming		X	X	X
TOTALS	21	32	31	28

Source: The Road Information Program, 1996 State Highway Funding Methods, Washington, D.C.

Title of article

This article may be cited as Virginia Public Building Authority Act of 1981.

§ 2.1-234.11**Definitions**

The following terms, whenever used or referred to in this article, shall have the following meanings, except in those instances where the context clearly indicates otherwise:

- 1. The term "Authority" shall mean the body politic and corporate created by this article.**
- 2. The term "project" shall mean any structure, facility, personal property or undertaking which the Authority is authorized to finance, refinance, construct, improve, furnish, equip, maintain, acquire, or operate under the provisions of this article.**
- 3. The term "board" shall mean the governing body of the Authority.**
- 4. The term "person" shall mean and include natural persons, firms, associations, corporations, business trusts, partnerships, and public bodies.**
- 5. The term "federal agency" shall mean and include the United States of America, the President of the United States of America, and any department of, or corporation, agency, or instrumentality heretofore or hereafter created, designated, or established by the United States of America.**
- 6. The term "bonds" shall mean and include the notes, bonds, and other evidences of indebtedness or obligations which the Authority is authorized to issue pursuant to this article.**
- 7. The term "construction" shall mean and include acquisition and construction, and the term "to construct" shall mean and include to acquire and to construct all in such manner as may be deemed desirable.**
- 8. The term "improvement" shall mean and include extension, enlargement, improvement, and renovation and the term "to improve" shall mean and include to extend, to enlarge, to improve, and to renovate all in such manner as may be deemed desirable.**
- 9. The terms "fixtures" and "furnishings" shall mean and include any fixtures, leasehold improvements, equipment, office furniture and furnishings whatsoever as may be deemed desirable and required by the lessee of a project for the use and occupancy of such project, and the terms "to furnish" and "furnishing" shall mean and include the installation of such fixtures, equipment and furnishings.**
- 10. The term "cost" as applied to a project financed under the provisions of this article shall mean the sum total of all costs incurred by the Authority as are reasonable and necessary for carrying out all works and undertakings necessary or incident to accomplish a project, including, without limitation because of enumeration, the cost incurred by the Authority of all necessary developmental, planning and feasibility studies, surveys, plans and specifications, architectural, engineering, financial, legal or other special services, the cost of acquisition of land and any buildings and improvements thereon, including the discharge of any obligations of the vendor of such land, buildings or improvements, site preparation and development including demolition or removal of existing structures, construction, and reconstruction, the reasonable cost of financing incurred by the Authority in the course of the development of a project, carrying charges during construction to the occupancy date, interest on bonds issued to finance a project to a date subsequent to the estimated date of completion of a project, necessary expenses incurred in**

connection with the initial occupancy of a project, the funding of such funds and accounts as the Authority determines to be reasonable and necessary with regard to bonds of the Authority and the cost of such other items as the Authority determines to be reasonable and necessary.

11. The term "state" shall mean the Commonwealth of Virginia and any agency or department thereof.

12. The term "personal property" shall mean and include all items of equipment, fixtures, and furnishings, including items affixed to real property.

§ 2.1-234.12

Virginia Public Building Authority created; membership; terms; expenses; vacancies

The State Treasurer or his designee, the State Comptroller, and five additional members appointed by the Governor, subject to confirmation by the General Assembly, if in session when such appointments are made, and if not in session, at its first session subsequent to such appointment, who shall serve at the pleasure of the Governor, are hereby created a body corporate and politic, constituting a public corporation and governmental instrumentality by the name of the "Virginia Public Building Authority." Unconfirmed appointments shall expire thirty days after the convening of the General Assembly. Such members of the Authority shall be entitled to no compensation for their services as members, but shall be entitled to reimbursement for all necessary expenses incurred in connection with the performance of their duties as members. The term of each member appointed by the Governor shall be five years; provided, however, that of the members first appointed, one shall be appointed for a term of five years, one for a term of four years, one for a term of three years, one for a term of two years, and one for a term of one year. Any vacancy happening among the appointed members of the Authority shall be filled by appointment by the Governor, subject to confirmation by the General Assembly. The Department of the Treasury shall serve as staff to the Authority.



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§ 2.1-234.13**Purposes and general powers and duties of Authority**

The Authority is created for the purpose of constructing, improving, furnishing, maintaining, acquiring, and operating public buildings for the use of the Commonwealth (heretofore or hereafter constructed), state arsenals, armories, and military reserves, state institutions of every kind and character (heretofore and hereafter constructed), additions and improvements to land grant colleges, state colleges, universities and medical colleges, and the purchase of lands for rehabilitation purposes in connection with state institutions and for use of state colleges, and museum facilities for a trust instrumentality of the United States, and the purchase of lands for the development of public buildings which may be authorized by the General Assembly in the future, the acquisition of items of personal property for the use of the Commonwealth, and the financing or refinancing of reimbursements to localities or regional jail authorities of all or any portion of the Commonwealth's share of the costs for jail projects made pursuant to §§53.1-80, 53.1-81, 53.1-82, or 53.1-95.19 (any and all of the foregoing being herein called "projects"), the purpose and intent of this article being to benefit the people of the Commonwealth by, among other things, increasing their commerce and prosperity. The Authority shall not undertake or finance or refinance any project or projects which are not specifically included in a bill or resolution passed by a majority of those elected to each house of the General Assembly, authorizing such project or projects or the reimbursement of all or any portion of the Commonwealth's share of the costs of such project or projects and, as to any project relating to a state institution of higher education, not specifically designated by the board of visitors of that institution as a project to be undertaken by the Authority. The Authority is hereby granted and shall have and may exercise all powers necessary or convenient for the carrying out of the aforesaid purposes, including, but without limiting the generality of the foregoing, the following rights and powers:

1. To have perpetual existence as a corporation.
2. To sue and be sued, implead and be impleaded, complain and defend in all courts.
3. To adopt, use, and alter at will a corporate seal.
4. To acquire, purchase, hold and use any property, real, personal or mixed, tangible or intangible, or any interest therein necessary or desirable for carrying out the purposes of the Authority; without limitation of the foregoing, to lease as lessee, with the approval of the Governor, any property, real, personal or mixed, or any interest therein for a term not exceeding ninety-nine years at a nominal rental or at such annual rental as may be determined; with the approval of the Governor, to lease as lessor to the Commonwealth of Virginia and any city, county, town or other political subdivision, or any agency, department, or public body of the Commonwealth, or land grant college, any project at any time constructed by the Authority and any property, real, personal or mixed, tangible or intangible, or any interest therein, at any time acquired by the Authority, whether wholly or partially completed; with the approval of the Governor, to sell, transfer and convey to the Commonwealth of Virginia, any project at any time constructed by the Authority; and, with the approval of the Governor, to sell, transfer and convey any property, real, personal or mixed, tangible or intangible, or any interest therein, at any time acquired by the Authority.
5. To acquire by purchase, lease, or otherwise, and to construct, improve, furnish, maintain, repair, and operate projects.

6. To make bylaws for the management and regulation of its affairs.

7. To fix, alter, charge, and collect rates, rentals, and other charges for the use of the facilities of, or for the services rendered by, the Authority, or projects thereof, at reasonable rates to be determined by it for the purpose of providing for the payment of the expenses of the Authority, the construction, improvement, repair, furnishing, maintenance, and operation of its facilities and properties, the payment of the principal of and interest on its obligations, and to fulfill the terms and provisions of any agreements made with the purchasers or holders of any such obligations.

8. To borrow money; make and issue negotiable notes, bonds, and other evidences of indebtedness or obligations (herein called "bonds") of the Authority and such bonds as the Authority may, from time to time, determine to issue for the purpose of refunding bonds previously issued by the Authority; to secure the payment of all bonds, or any part thereof, by pledge or deed of trust of all or any of its revenues, rentals, and receipts; to make such agreements with the purchasers or holders of such bonds or with others in connection with any such bonds, whether issued or to be issued, as the Authority shall deem advisable; and in general, to provide for the security for said bonds and the rights of holders thereof, provided that the total principal amount of such bonds outstanding at any time shall not exceed \$1,386 million.

The Authority shall submit an annual report to the Governor and General Assembly on or before November 1 of each year containing, at a minimum, the annual financial statements of the Authority for the year ending the preceding June 30. The annual report shall be distributed in accordance with the provisions of §2.1-467.

9. To make contracts of every name and nature, and to execute all instruments necessary or convenient for the carrying on of its business.

10. Without limitation of the foregoing, to borrow money and accept grants from, and to enter into contracts, leases or other transactions with, any federal agency.

11. To have the power of eminent domain.

12. To pledge or otherwise encumber all or any of the revenues or receipts of the Authority as security for all or any of the obligations of the Authority.

13. To do all acts and things necessary or convenient to carry out the powers granted to it by this article or any other acts.

14. To acquire, by assignment from the Commonwealth or the Virginia Retirement System, all contracts, including those which are not completed, which involve constructing, improving, furnishing, maintaining, and operating the structures, facilities, or undertakings similar to those designated herein as projects.

15. To enter into contractual agreements with localities or regional jail authorities undertaking a jail project for which the financing or refinancing of reimbursements of all or any portion of the Commonwealth's share of the costs of such project will be made pursuant to subsection A 3 of §53.1-82.2.

Except as otherwise provided by law, when projects are to be constructed, improved, furnished, maintained, repaired or operated for the use of any department of the Commonwealth, as hereinbefore

listed in this section, no plans or specifications therefor shall be presented for quotations or bids until such plans and specifications shall have been submitted to and approved by the Department of General Services and any other department of the Commonwealth having any jurisdiction over the projects, so that the project will conform to standards established by such departments.



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§ 2.1-234.14**Revenue bonds generally**

The Authority is hereby authorized to provide for the issuance, at one time or from time to time, of revenue bonds of the Authority for the purpose of paying all or any part of the cost of any one or more projects or of any portion or portions thereof. The principal of and the interest on such bonds shall be payable solely from the funds provided in this article for such payment. Any bonds of the Authority issued pursuant to this article shall not constitute a debt of the Commonwealth, or any political subdivision thereof other than the Authority, and shall so state on their face. Neither the members of the Authority nor any person executing such bonds shall be liable personally thereon by reason of the issuance thereof. The bonds of each issue shall be dated, shall bear interest, shall mature at such time or times not exceeding forty years from their date or dates, as may be determined by the Authority, and may be made redeemable before maturity, at the option of the Authority, at such price or prices and under such terms and conditions as may be fixed by the Authority, at such price or prices and under such terms and conditions as may be fixed by the Authority prior to the issuance of the bonds. The Authority shall determine the form and the manner of execution of the bonds, including any interest coupons to be attached thereto, and shall fix the denomination or denominations of the bonds and the place or places of payment of principal and interest, which may be at any bank or trust company within or without the Commonwealth. In case any officer whose signature or a facsimile of whose signature shall appear on any bonds or coupons shall cease to be such officer before the delivery of such bonds, such signature or such facsimile shall nevertheless be valid and sufficient for all purposes the same as if he had remained in office until such delivery. The bonds may be issued in coupon or in registered form or both, as the Authority may determine, and provision may be made for the registration of any coupon bonds as to principal alone and also as to both principal and interest, for the reconversion into coupon bonds of any bonds registered as to both principal and interest, and for the interchange of registered and coupon bonds. The Authority may sell such bonds in such manner, either at public or private sale, and for such price as it may determine will best effect the purposes of this chapter.

The proceeds of the bonds of each issue shall be used solely for the payment of the cost of the projects for which such bonds shall have been issued, and shall be disbursed in such manner and under such restrictions, if any, as the Authority may provide in the resolution authorizing the issuance of such bonds or in the trust agreement hereinafter mentioned securing the same. If the proceeds of the bonds of any issue, by error of estimates or otherwise, shall be less than such cost, additional bonds may in like manner be issued to provide the amount of such deficit, and, unless otherwise provided in the resolution authorizing the issuance of such bonds or in the trust agreement securing the same, shall be deemed to be of the same issue and shall be entitled to payment from the same fund without preference or priority of the bonds first issued. If the proceeds of the bonds of any issue shall exceed such cost, the surplus shall be deposited to the credit of the sinking fund for such bonds, or may be applied to the payment of the cost of any additional project or projects.

Prior to the preparation of definitive bonds, the Authority may, under like restrictions issue interim receipts or temporary bonds, with or without coupons, exchangeable for definitive bonds when such bonds shall have been executed and are available for delivery. The Authority may also provide for the replacement of any bonds which shall become mutilated or shall be destroyed or lost. Bonds may be issued under the provisions of this chapter without obtaining the consent of any department, division, commission, board, bureau or agency of the Commonwealth, and without any other proceedings or the happening of any other conditions or things than those proceedings, conditions or things which are specifically required by this article.

Trust agreement securing bonds

In the discretion of the Authority any bonds issued under the provisions of this article may be secured by a trust agreement by and between the Authority and a corporate trustee, which may be any trust company or bank having the powers of a trust company within or without the Commonwealth. Such trust agreement or the resolution providing for the issuance of such bonds may pledge or assign the revenues to be received, but shall not convey or mortgage any project or any part thereof. Such trust agreement or resolution providing for the issuance of such bonds may contain such provisions for protecting and enforcing the rights and remedies of the bondholders as may be reasonable and proper and not in violation of law, including covenants setting forth the duties of the Authority in relation to the acquisition of property and the acquisition, construction, establishment, improvement, extension, enlargement, maintenance, repair, operation and insurance of the project or projects in connection with which such bonds shall have been authorized, the rates and fees to be charged, the custody, safeguarding and application of all moneys, and conditions or limitations with respect to the issuance of additional bonds. It shall be lawful for any bank or trust company incorporated under the laws of the Commonwealth which may act as depository of the proceeds of bonds or of revenues to furnish such indemnifying bonds or to pledge such securities as may be required by the Authority. Any such trust agreement may set forth the rights of action by bondholders. In addition to the foregoing, any such trust agreement or resolution may contain such other provisions as the Authority may deem reasonable and proper for the security of the bondholders. All expenses incurred in carrying out the provisions of such trust agreement or resolution may be treated as a part of the cost of the operation of the project or projects.

§ 2.1-234.16

Rents, fees and charges for services or use of facilities; use and disposition of revenues

The Authority is hereby authorized to fix, revise, charge, and collect rates, fees, and other charges for the use of or for the services and facilities furnished by each project and the different parts thereof, and to contract with any agency, commission or political subdivision desiring the use of any part thereof, and to fix the terms, conditions, rents, and rates of charges for such use. Such rates, fees, and other charges shall be so fixed and adjusted so that revenues of the Authority, together with any other available funds, will be sufficient at all times to pay (i) the cost of maintaining, repairing and operating such project or projects and (ii) the principal of and the interest on such bonds as the same shall become due and payable, and to create reserves for such purposes. Such rates, fees, and other charges shall not be subject to supervision or regulation by any other commission, board, bureau, or agency of the Commonwealth. The revenues derived from the project or projects in connection with which the bonds shall have been issued, except such part thereof as may be necessary to pay such cost of maintenance, repair and operation and to provide such reserves therefor as may be provided for in the resolution authorizing the issuance of such bonds or in the trust agreement securing the same, shall be set aside at such regular intervals as may be provided in such resolution or such trust agreement in a sinking fund which is hereby pledged to, and charged with, the payment of the principal of and the interest on such bonds as the same shall become due, and the redemption price or the purchase price of bonds retired by call or purchase as therein provided. Such pledge shall be valid and binding from the time when the pledge is made, the revenues or other moneys so pledged and thereafter received by the Authority shall immediately be subject to the lien of such pledge without any physical delivery thereof or further act, and the lien of any such pledge shall be valid and binding as against all parties having claims of any kind in tort, contract or otherwise against the Authority, irrespective of whether such parties have notice thereof. Neither the resolution nor any trust agreement by which a pledge is created need be filed or recorded except in the records of the Authority. The use and disposition of moneys to the credit of such sinking fund shall be subject to the provisions of the resolution authorizing the issuance of such bonds or of such trust agreement. Except as may otherwise be provided in such resolution or such trust agreement, such sinking fund shall be a fund for all such bonds without distinction or priority of one over another.

§ 2.1-234.17

Moneys received deemed trust funds

All moneys received pursuant to the authority of this article, whether as proceeds from the sale of bonds or as revenues, shall be deemed to be trust funds to be held and applied solely as provided in this article. The resolution authorizing the bonds of any issue or the trust agreement securing such bonds shall provide that any officer with whom, or any bank or trust company with which, such moneys shall be deposited shall act as a trustee of such moneys and shall hold and apply the same for the purposes hereof, subject to such regulations as this article and such resolution or trust agreement may provide.

§ 2.1-234.18

Proceedings by bondholder or trustee to enforce rights

Any holder of bonds issued under the provisions of this article or any of the coupons appertaining thereto, and the trustee under any trust agreement, except to the extent the rights herein given may be restricted by such trust agreement or the resolution authorizing the issuance of such bonds, may, either at law or in equity, by suit, action, mandamus or other proceeding, protect and enforce any and all rights under the laws of the Commonwealth or granted hereunder or under such trust agreement or resolution, and may enforce and compel the performance of all duties required by this article or by such trust agreement or resolution to be performed by the Authority or by any officer thereof, including the fixing, charging, and collecting of rates, fees, and other charges.

§ 2.1-234.19

Bonds made securities for investment and deposit

Bonds issued by the Authority under the provisions of this article are hereby made securities in which all public officers and public bodies of the Commonwealth and its political subdivisions, all insurance companies, trust companies, banking associations, investment companies, executors, administrators, trustees, and other fiduciaries may properly and legally invest funds, including capital in their control or belonging to them. Such bonds are hereby made securities which may properly and legally be deposited with and received by any state or municipal officer or any agency or political subdivision of the Commonwealth for any purpose for which the deposit of bonds or obligations of the Commonwealth is now or may hereafter be authorized by law.

Revenue refunding bonds; bonds for refunding and for cost of additional projects

The Authority is hereby authorized to provide for the issuance of revenue refunding bonds of the Authority for the purpose of refunding any bonds then outstanding which shall have been issued under the provisions of this article, including the payment of any redemption premium thereon and any interest accrued or to accrue to the date of redemption of such bonds, and, if deemed advisable by the Authority, for the additional purpose of constructing improvements, extensions, or enlargements of the project or projects in connection with which the bonds to be refunded shall have been issued. The Authority is further authorized to provide by resolution for the issuance of its revenue bonds for the combined purpose of (i) refunding any bonds then outstanding which shall have been issued under the provisions of this article, including the payment of any redemption premium thereon and any interest accrued or to accrue to the date of redemption of such bonds, and (ii) paying all or any part of the cost of any additional project or projects or any portion or portions thereof. The issuance of such bonds, the maturities and other details thereof, the rights of the holders thereof, and the rights, duties and obligations of the Authority in respect of the same shall be governed by the provisions of this article insofar as the same may be applicable.

§ 2.1-234.21

Contracts, leases and other arrangements

A. In connection with the operation of a facility owned or controlled by the Authority, the Authority may enter into contracts, leases, and other arrangements with any person or persons (i) granting the privilege of using or improving the facility or any portion or facility thereof or space therein consistent with the purposes of this article; (ii) conferring the privilege of supplying goods, commodities, things, services, or facilities at the facility; and (iii) making available services to be furnished by the Authority or its agents at the facility.

In each case the Authority may establish the terms and conditions and fix the charges, rentals, or fee for the privilege or service, which shall be reasonable and uniform for the same class of privilege or service at each facility and shall be established with due regard to the property and improvements used and the expenses of operation to the Authority.

B. Except as may be limited by the terms and conditions of any grant, loan or agreement authorized by § 2.1-234.23, the Authority may by contract, lease, or other arrangements, upon a consideration fixed by it, grant to any qualified person, for a term not to exceed thirty years, the privilege of operating, as agent of the Authority or otherwise, any facility owned or controlled by the Authority; provided that no person shall be granted any authority to operate a facility other than as a public facility or to enter into any contracts, leases, or other arrangements in connection with the operation of the facility which the Authority might not have undertaken under subsection A of this section.

C. In connection with a project leased to a trust instrumentality of the United States where such trust instrumentality has agreed with the Authority to pay rent which together with payments or contributions by the Commonwealth and any political subdivision are sufficient to pay the principal of and interest on the Authority's bonds issued to finance such project, the Authority may agree that such trust instrumentality shall assume all responsibility for the acquisition, construction, operation, maintenance, and repair of the project and may further agree that when the principal of all such bonds of the Authority and the interest thereon have been paid in full or provision made therefor satisfactory to the Authority, the trust instrumentality may acquire the Authority's interest in such project without payment of additional consideration.

§ 2.1-234.22**Resolutions, rules and regulations, etc**

The Authority is authorized to adopt, amend, and repeal such reasonable resolutions, rules, regulations, and orders as it shall deem necessary for the management, government, and use of any facility owned by it or under its control. No rule, regulation, order, or standard prescribed by the Authority shall be inconsistent with, or contrary to, any law of this Commonwealth or act of the Congress of the United States or any regulation promulgated or standard established pursuant thereto. The Authority shall keep on file at the principal office of the Authority for public inspection a copy of all its rules and regulations.

§ 2.1-234.23**Grants or loans of public or private funds**

The Authority is authorized to accept, receive, receipt for, disburse, and expend federal and state moneys and other moneys, public or private, made available by grant or loan or both, to accomplish, in whole or in part, any of the purposes of this article. All federal moneys accepted under this section shall be accepted and expended by the Authority upon such terms and conditions as are prescribed by the United States and as are consistent with state law; and all state moneys accepted under this section shall be accepted and expended by the Authority upon such terms and conditions as are prescribed by the Commonwealth.

§ 2.1-234.24**Exemption from taxes or assessments**

The exercise of the powers granted by this article will be in all respects for the benefit of the people of the Commonwealth, for the increase of their commerce and prosperity, and for the improvement of their health and living conditions, and as the operation and maintenance of projects by the Authority will constitute the performance of essential governmental functions, the Authority shall not be required to pay any taxes or assessments upon any project or any property acquired or used by the Authority under the provisions of this article or upon the income therefrom, and any bonds issued under the provisions of this article, their transfer and the income therefrom (including any profit made on the sale thereof) shall at all times be free from taxation within the Commonwealth; provided that the exemption hereby granted shall not be construed to extend to persons conducting on the premises of a facility businesses for which local or state taxes would otherwise be required.



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§ 2.1-234.25**Governing body of Authority**

The powers of the Authority shall be exercised by a governing body consisting of the members of the Authority acting as a board. The board shall elect in each odd-numbered year from their number a chairman, a vice-chairman, a treasurer and a secretary. In the absence of the chairman, the vice-chairman shall exercise the powers and duties thereof. The offices of secretary and treasurer may be combined. The board may elect such other officers from its own membership or from without as it deems appropriate.

Four members shall constitute a quorum of the board for the purpose of organizing the Authority and conducting the business thereof and for all other purposes, and all actions shall be taken by vote of a majority of the members of the Authority, unless in any case the bylaws shall require a larger number.

The board shall have full authority to manage the properties and business of the Authority, and to prescribe, amend, and repeal bylaws, rules, and regulations governing the manner in which the business of the Authority may be conducted, and the powers granted to it may be exercised and embodied. The board may assign to the Treasury Board or the State Treasurer such powers and duties as it may deem proper.

§ 2.1-234.26**Moneys of Authority**

All moneys of the Authority, from whatever source derived, shall be paid to the treasurer of the Authority. Such moneys shall be deposited in the first instance by the treasurer in one or more banks or trust companies, in one or more special accounts, and each of such special accounts shall be continuously secured by a pledge of direct obligations of the United States of America or of the Commonwealth, having an aggregate market value, exclusive of accrued interest, at all times at least equal to the balance on deposit in such account. Such securities shall either be deposited with the treasurer or be held by a trustee or agent satisfactory to the Authority. All banks and trust companies are authorized to give such security for such deposits. The moneys in such accounts shall be paid out on the warrant or other order of the treasurer of the Authority, or of such other person or persons as the Authority may authorize to execute such warrants or orders. The Auditor of Public Accounts of the Commonwealth, and his legally authorized representatives are hereby authorized and empowered from time to time to examine the accounts and books of the Authority, including its receipts, disbursements, contracts, leases, sinking funds, investments, and any other matters relating to its finances, operation and affairs.

§ 2.1-234.27**Competition in award of contracts; contractors to give surety; terms of contracts**

If any project or any portion thereof or any improvement thereof shall be constructed, or furnished pursuant to a contract and the estimated cost thereof exceeds \$10,000, such contract shall be awarded to the lowest responsible bidder after advertisement for bids. The Authority may make rules and regulations for the submission of bids and the construction, furnishing, or improvement of any project or portion thereof. No contract shall be entered into for construction, furnishing, or improvement of any project, or portion thereof, or for the purchase of materials, unless the contractor shall give an undertaking with a sufficient surety or sureties approved by the Authority, and in an amount fixed by the Authority in accordance with § 11-58, for the faithful performance of the contract; and such contract shall be accompanied by an additional bond for the protection of those who furnish labor and material or rental equipment for such amount and subject to the same terms and conditions as established by the Authority in accordance with § 11-58. All construction contracts shall provide, among other things, that the person or corporation entering into such contract with the Authority will pay for all materials furnished, rental equipment used and services rendered for the performance of the contract, and that any person or corporation furnishing such materials, rental equipment or rendering such services may maintain an action to recover for the same against the obligor in the undertaking as though such person or corporation was named therein, provided the action is brought within one year after the time the cause of action accrued. The additional bond shall be conditioned upon the prompt payment of actual equipment rentals and shall not be conditioned upon or guarantee payment of equipment rentals, all or any part of which, directly or indirectly, apply on the purchase price of such equipment under the terms of a bailment lease or conditional sales contract or by any other arrangement by which title to the equipment will be transferred to the contractor and the rentals form any part of the consideration.

Subject to the aforesaid, the Authority may, but without intending by this provision to limit any powers of such Authority, enter into and carry out such contracts, or establish or comply with such rules and regulations concerning labor and materials to rental equipment and other related matters in connection with any project, or portion thereof, as the Authority may deem desirable.

§ 2.1-234.28**Eminent domain; right of entry**

The Authority is hereby vested with the power of eminent domain and may exercise the same for the purposes set forth in this article. If the owner, lessee, or occupier of any property to be condemned or otherwise acquired shall refuse to remove his property therefrom or give up possession thereof, the Authority may proceed to obtain possession in any manner provided by law.

INFRASTRUCTURE

Introduction

Governor Terry E. Branstad described the mission of the Infrastructure subcommittee in his letter of July 12, 1996, to be "...to come forth with recommendations on how the State infrastructure planning and decision-making process should be managed for the benefit of all Iowans." The subcommittee, in turn, defined its charge as follows:

- Define infrastructure
- Identify 'scope' of State assets
- Recommend a method of identification and prioritization of projects
- Recommend methodology for allocation of resources

The subcommittee received and reviewed substantial written materials and heard from a number of interested persons and agencies in the process of reaching the recommendations and conclusions offered in this report.

Background

House File 2421 of the second session of the Seventy-Sixth General Assembly took a significant and historical step to address the serious infrastructure needs of the State of Iowa: the creation of a major funding mechanism, the Rebuild Iowa Infrastructure Fund (RIIF), to address the "vertical" infrastructure of the State, especially the backlog of deferred maintenance accumulated over past years.

RIIF is supported by two dedicated funding streams: (1) interest from two reserve funds of the State, and (2) annual receipts from gambling in excess of \$60 million dollars. The combined effect of these funding streams will result in approximately \$75 million dollars directed each year towards the infrastructure needs of the State (see Table 1). However, it is important to note that the funds, while dedicated, are "soft" in the sense that gambling receipts may well drop in future years, and poor economic years for the State in the future may erode the reserve funds and thus reduce the interest or, worse, become diverted in times of crisis to non-infrastructure needs. As well, one estimate of more than \$116 million in current deferred maintenance and more than \$1.6 billion in State facility overall needs over the next ten years, suggests that the funding level is not sufficient to address the scale of the problem. This is especially true in that RIIF is intended to address not only deferred maintenance, but also renovation and new construction.

Table 1
Rebuild Iowa Infrastructure Fund

Danny -
I thought
this might be
of interest
from Maher
2011

**Gambling
Receipts
(\$50 million)**

**\$75
Million
Per
Year**

**Interest
on
Reserve
Funds
(\$25 million)**

Nevertheless, the creation of RIIF is an important, bold step in moving public policy towards a serious commitment to the proper care of our huge investment in public facilities. With the adoption of this concept, Iowa will be in position to be considered one of the best managed States in the nation.

In comparison to its vertical infrastructure, the horizontal infrastructure of Iowa has enjoyed better treatment, especially due to the sizable road use tax funds that flow to the Department of Transportation (DOT) dedicated to the maintenance and construction of highways and other transportation uses. Non-transportation horizontal infrastructure, such as parks and bike trails, sewer and water lines, et. cetera., vary widely in their history of maintenance, depending in part on whether they are under public or private ownership. Horizontal infrastructure not included under DOT authority and not under private ownership will likely need future attention to assure an adequate standard of maintenance.

Rebuild Iowa's Infrastructure Fund(RIIF) Development

Now that a good beginning has been made with the establishment of RIIF, it is time to thoughtfully refine the

ongoing staffing and operational costs, as well as non-State infrastructure, thereby shifting those funds away from critical infrastructure needs of the State. RIIF funds should be used for vertical infrastructure needs of the State. RIIF should not be used for general operating expenditures or for non-state purposes.

An impartial, non-partisan system for the annual evaluation of projects is required. The purpose of such a system is to identify, based on relative criticality and objective criteria, a priority for the use of RIIF funds. The funds must be balanced among goals of: (1) elimination of deferred maintenance backlogs (2) renovation of older facilities, and (3) construction of new facilities to replace worn out facilities or to embrace growth, new programs and services. Legitimate strategies for addressing deferred maintenance include not only repair and replacement, but also elimination of the problem areas through renovation, or abandonment and demolition, or replacement by new construction.

It is essential to channel all RIIF funding for vertical infrastructure needs through one authority to assure a well-balanced and unbiased determination of needs. This specifically includes all State-funded maintenance and capital improvements for vertical infrastructure of the State, including Board of Regents institutions, General Services facilities, et. cetera. It is important to note that there is no desire to interfere with the internal agency prioritization of projects; these are often influenced by extenuating factors best known and evaluated by the specific agency. However, it should be the duty of the Board as established through a recommendation later in this report to weigh total facility needs against the funding made available by the Legislature and Governor and to allocate the funds in a balanced program, on the basis of objective criteria.

Although "Rebuild" in the title could be narrowly interpreted to apply only to facilities already existing, the subcommittee concluded the Legislature intended that new construction also be included in the scope of responsibility and funding. This is especially appropriate as it presents the opportunity to create a mandate for new construction to include a strong commitment to future ongoing maintenance, thus assuring the backlog of deferred maintenance does not arise again. The affordability of new construction must be carefully balanced with the pressing reality of properly caring for investments already in place.

A fundamental shift in the public attitude and commitment needs to be encouraged towards making the proper care and maintenance of our enormous investment in existing infrastructure a priority needs to be encouraged. Because the deferred maintenance backlog is currently so large for State-owned infrastructure, it is not advisable to divide scarce resources to address the problem of other non-State-owned public facilities. Thus, RIIF must be limited to State-owned vertical infrastructure. However, a statewide system of common definitions, record keeping practices and prioritization can help all governments work together to exchange information, adopt common terminology, seek efficiencies and foster a broad public awareness and commitment to properly funding maintenance.

The design of an effective system must focus on long-term planning. Required elements include clear definitions, a centralized data base with up-to-date assessments of facilities, and a resolve to bring under control the skyrocketing deferred maintenance backlog. Public policy must simultaneously address the elimination of deferred maintenance backlog and protection of our assets for the future. The system must protect long-term strategy and process from being diluted by short-term diversions of scarce funds.

Attachment E, page 49, shows a breakdown of the FY 1996-1997 expenditures appropriated by the Legislature and approved by the Governor during the first year of RIIF funding. These expenditures are cross-referenced into four categories: maintenance, new construction, technology, and other. Of the total FY 1996-1997 expenditures, only 26.6 percent of the funds are directed towards maintenance and renovation.

It is essential to create an ironclad commitment to properly fund routine and preventive maintenance and repair and replacement of all State-owned facilities. This is particularly true of proposed new construction, where the decision whether to build new facilities must recognize the ongoing costs of operations, including responsible maintenance.

There are four major issues that must be addressed in refining the opportunities presented by establishment of the Rebuild Iowa Infrastructure Fund (RIIF).

ISSUE 1: CLEAR DEFINITIONS

Clear definitions of RIIF terminology are required so that State agencies and departments, as well as other public bodies, can exchange information and make rational and intelligent decisions. It may be desirable to include some definitions in the statute, while others may be better included in promulgated rules to more easily allow updating.

Current Status

The Department of Management internally establishes definitions that are used to add clarity in collecting capital budget requests. Their purpose is to capture different cost elements in a capital budget request, not to summarize projects by type. These definitions are not meant to set a statewide standard for all agencies to use in their daily operations.

Two other factors have influenced the lack of statewide definitions for capital projects. First, bonding for capital projects is normally for specific projects and procedurally requires project-specific formal definitions of allowable expenditures. Second, the State of Iowa has historically been unable to make funds available on a recurring basis to address infrastructure needs. With only intermittent funding, past infrastructure needs have had to attain a critical status before funds were appropriated to meet these needs, a form of "crisis management." Now that a consistent and recurring source of funds has been identified and the need to more adequately address the infrastructure of the State is widely recognized, formal definitions are required to aid in effectively and consistently managing our scarce funds.

Vertical infrastructure projects are presently defined by Section 8.57, subsection 5, paragraph c, *Code Supplement 1995*, as amended by the 1996 General Assembly:

Moneys in the fund in a fiscal year shall be used as directed by the general assembly for vertical infrastructure projects. For the purposes of this subsection, "vertical infrastructure" includes only land acquisition and construction, major renovation and major repair of buildings, all appurtenant structures, utilities, site development, and recreational trails. "Vertical infrastructure" does not include routine, recurring maintenance or operational expenses or leasing of a building, appurtenant structure, or utility without a lease-purchase agreement. However, appropriations may be made for the fiscal years beginning July 1, 1997, and July 1, 1998, for the purpose of funding the completion of Part III of the Iowa Communication Network.

As the statute is presently written, all capital projects qualify as vertical infrastructure projects except projects for routine maintenance, operational expenses and leased office space. An attempt to prioritize projects by assignment of projects into listed categories is not yet possible due to the absence of the categories being defined. Section 8.3A, *Code of Iowa*, "Capital Project Planning and Budgeting - Governor's Duties," and Section 8.6(13), *Code of Iowa*, "Capital Project Budgeting Requests," likewise fail to define the basic categories used in classifying and summarizing capital project budget requests.

Research Summary

The National Association of State Budget Officers ("NASBO") published a 1992 survey covering capital budgeting issues. NASBO's first recommendation for good practices in capital budgeting is "to establish a clear definition of expenditures within the capital budget."

Financial World magazine published a report ranking all states in infrastructure maintenance, as well as financial management and managing for results. While Iowa scored well in the other categories, it was far behind in its treatment of infrastructure. In the *Financial World* article, Iowa ranked sixth among states, receiving high marks in the areas of financial management and managing for results, but a less than desirable score for infrastructure maintenance. The authors note that Iowa "has racked up substantial deferred maintenance . . ."

States which scored high in infrastructure management were studied by the subcommittee for their processes, prioritization and definitions. The states of Utah, Colorado, South Dakota and Virginia were chose for further review due to their infrastructure management systems.

Recommendations

1. The first step is to amend the present statute to provide a foundation upon which an infrastructure system can be constructed. Section 8.57, subsection 5(c) should be amended to read as follows:

Moneys in the fund in a fiscal year shall be used for vertical infrastructure as determined by the Rebuild Iowa Infrastructure Fund Board. Moneys in the fund shall be used for (1) emergency repair and replacement, (2) deferred maintenance, (3) renovation, and (4) new construction of vertical infrastructure. Moneys in the fund will not be used for (1) repair and replacement, (2) operations, (3) routine maintenance, (4) preventative maintenance, (5) leasing of vertical infrastructure, (6) debt service for vertical infrastructure, or (7) the Iowa Communications Network.

A revised statute is necessary upon which to build a workable infrastructure system. Definitions are required in order to clarify the intent and allow consistency in the implementation of RIIF under the statute. In addition, the definitions provide the opportunity to establish a broad public standard for record keeping, data collection, and a common vocabulary for all public bodies in the State.

2. The following definitions should either: (1) be adopted in the statute, or (2) be adopted by rule by the RIIF Board.

VERTICAL INFRASTRUCTURE : Facilities that are predominately architectural in nature, have an element of aesthetics, and are not merely functional in nature. This specifically includes buildings and related site improvements; the finishes, systems, equipment and property that serve the building and site; and statues and monuments.

HORIZONTAL INFRASTRUCTURE : Facilities that are predominately functional in nature and located at ground level, under ground level, or parallel to and above ground level. This specifically includes transportation facilities, such as highways, bridges, streets, and bike trails; public works utility distribution systems, such as sewer, water and waste water pipes and water retention facilities such as dams; technological utility distribution systems, such as telecommunication devices, transmission systems and towers; and utilitarian buildings directly related to the above facilities, such as maintenance garages and water treatment plants.

EMERGENCY REPAIR AND REPLACEMENT : Unscheduled work which, due to failure or impending failure, requires immediate action to restore the originally anticipated service life of a facility, finish, system, equipment or property.

OPERATIONS : Routine, recurrent, periodic or scheduled work and materials required to operate a facility, its systems, equipment or property. Operations include all activities related to normal performance of a facility, including utilities, administration, janitorial staff, supplies, routine maintenance, preventive maintenance and repair and replacement of worn out elements.

- **ROUTINE MAINTENANCE** : The regular care and upkeep of facilities, finishes, systems, equipment and property necessary to realize the useful life of the asset. It does not extend the originally anticipated useful life of the asset, nor does it directly add to the value of the asset.
- **PREVENTIVE MAINTENANCE** : A proactive, planned program of regular and cyclical maintenance designed to prevent failures of facilities, finishes, systems, equipment and property and to maximize the originally anticipated useful life.
- **REPAIR AND REPLACEMENT** : Scheduled work, due to predicted or impending failure, to restore a damaged or worn out finish, system, equipment or property to a normal operating condition. Repair and replacement does not include improvements to the asset. Repair and replacement are

curative actions, while maintenance is a preventive action.

DEFERRED MAINTENANCE : The aggregation of unfunded routine maintenance and repair and replacement, but not preventive maintenance, which was not performed in a timely manner due to lack of available funding, lower priority or other recognized delaying factors. Deferred maintenance shall be defined as routine maintenance and repair and replacement included in the operations budget during at least two successive fiscal years, but not accomplished due to recognized delaying factors.

NEW CONSTRUCTION : The construction of a new building and related site work meeting the definition of vertical infrastructure. Project costs for new construction shall include, but not be limited to, land acquisition; building and site construction costs; finishes, systems and equipment for the building and site; professional services for predesign and design, environmental testing and surveys; and inspections related to the project.

RENOVATION : the total or partial modification of a vertical infrastructure's internal arrangement or other physical characteristics to higher standards of quality or efficiency so it can be used more effectively for its designated purposes. Renovation upgrades and extends the design service life of the facility and adds to the value of the asset.

3. The following categories of vertical infrastructure should be funded from RIIF:

- Emergency repairs and replacements
- Deferred maintenance
- Renovation, and
- New construction.

The following should not be funded from RIIF:

- Horizontal infrastructure (e.g., the DOT)
- Operations, including routine and preventive maintenance, and repairs and replacements
- Leasing of vertical infrastructure
- Debt service for vertical infrastructure, and
- Iowa Communications Network.

As noted later in this report, operations must be adequately funded in each agency's annual budget.

ISSUE 2: RATIONAL DECISION-MAKING PROCESS

A rational decision-making process is required for identifying RIIF expenditures.

Current Status

The current method of directing funds for infrastructure lacks focus and is not based on centralized, data-driven, long-range strategic approach. Under the current method, the danger of popularity and politics overpowering legitimate priorities is significant. Strategic priorities must drive the system.

Research Summary

The State of Utah is considered an excellent example of what it takes for strong infrastructure management. Utah was rated highest by the article in *Financial World*. Key conclusions from the authors of the article include:

1. The maintenance of public assets has historically had very little in the way of public constituency, and therefore needs to be protected and de-politicized as much as possible.

2. Good decision-making requires adequate information. It is important for states to understand the level of deferred maintenance, the further impact of deferring maintenance and of continued under-funding of infrastructure.
3. Long-term planning is vital to appropriately deal with State assets. Otherwise, current political decisions can too easily transfer infrastructure problems into the future.
4. While decentralization in dealing with infrastructure may be acceptable, there needs to be a high degree of central oversight and coordinated data collection so that decision makers have adequate information.
5. Prioritization is inevitable and essential due to scarce funds.

In the area of infrastructure, the State of Utah was one of only four states receiving an "A" rating in *Financial World*. Specifically noted was the process of utilization of a statewide board, the Utah State Building Board. This Board is comprised of eight members, with seven being private citizens appointed by the Governor, and the eighth being the Director of the Governor's Office of Planning and Budget, serving ex-officio. Staff assistance to the Board is provided by the Division of Facilities Construction and Management. The Board recommends priorities for present and future State building needs and prepares an annually-updated Five-Year Building Program that includes priority recommendations for Capital Development (new construction or major remodeling).

The Board also allocates appropriations for capital improvements to specific projects. Capital improvements include improvements to existing facilities. A computerized program is utilized to compile a list of agency priorities for improvement projects. The Board travels the State and makes on-site visits to agencies and institutions. After the Legislature appropriates funds for improvements, agency hearings are conducted, and a prioritized list is prepared by staff and the Board. Following the hearings, the Board takes action on the final list, and funds are allocated to projects on the basis of critical need.

Other powers and duties of the Board include review and approval of agency master plans, recommendations on necessary statutory changes, establishment of design criteria and planning and construction standards and procedures, preparation of an annual leased space report, and adoption of rules and regulations.

In *Iowa Infrastructure '95: A Report of Infrastructure Needs in the State of Iowa*, the authors recommend that the State of Iowa establish a Capital Asset Management Commission. This Commission would be a resource for agencies and entities responsible for infrastructure statewide. The proposed Commission would:

- Work with State agencies to develop facility audits for all classes of vertical infrastructure.
- Assist agencies in developing capital asset management programs.
- Collect and analyze facilities audit information and report on the condition of capital assets and renewal progress.
- Develop prioritization plans for addressing critical needs to protect deteriorating capital assets.
- Assist the Legislature and other agencies in the development of funding sources and funding mechanisms for consistent attention to capital renewal.
- Assist agencies in establishing maintenance programs designed to prevent accumulation of asset deterioration.
- Maintain a database of project costs for typical maintenance and construction activities.
- Assist infrastructure agencies in selecting appropriate delivery systems for projects.

The Iowa Department of Transportation is an example of an established infrastructure system. It has a citizens commission that develops and coordinates a comprehensive policy for the State of Iowa. Commission duties include, but are not limited to, identification of needs for transportation facilities and services, and identification of methods of improving transportation safety. The Commission has extensive authority in the process of allocating resources. The Commission consists of seven members, not more than four of whom may be from the same political party, appointed by the Governor for multi-year terms. Appointments are subject to confirmation by the Senate.

Recommendations

1. A commission to be called the Rebuild Iowa Infrastructure Board should be established under Section 8.57.5 of the *Code of Iowa*. The Board should consist of seven citizen members, some of whom have knowledge and expertise in facilities and the construction industry. Not more than four should be from the same political party. The Governor should appoint the members of the Rebuild Iowa Infrastructure Board in staggered six year terms, and the members should be subject to confirmation by the Senate.
2. The *Code of Iowa* should be amended to provide necessary staff support to the Rebuild Iowa Infrastructure Board.
3. The monies in the Rebuild Iowa Infrastructure Fund(RIIF) should be used as directed and allocated by the Rebuild Iowa Infrastructure Board for the construction and maintenance of the vertical infrastructure of State agencies. "State agencies" is defined in Iowa Code Section 8.3A. To avoid undue political influence and to acknowledge the objective selection process, the Governor and the Legislature should be allowed only to veto projects on the approved project list prepared by the Board, and should not be permitted to add any projects not recommended by the Board.
4. The mission of the Rebuild Iowa Infrastructure Board should be to enhance the efficient management and protection of the investment of the State in vertical infrastructure. All State agencies should be required to assist and cooperate with the Board in its mission.
5. Duties of the Board should include:
 - Confer with State agencies and direct the management and development of the vertical infrastructure needs of the State,
 - Allocate the funds of RIIF. The Board should give preference in the following order:
 - Emergency repair and replacement
 - Deferred maintenance
 - Renovation
 - New construction
 - In allocating funds, the Board should place a high priority on the following criteria, in no order of preference:
 - Life safety and regulatory compliance
 - Accessibility for disabled persons
 - Historic preservation
 - Energy conservation
 - Develop a fair and equitable prioritization method based upon a broad view of the needs of the State. This should include, but not be limited to, guidelines, procedures, policies and priorities in pursuing a comprehensive, statewide strategic facilities plan. The Board may wish to subdivide the issue of deferred maintenance into categories of "deteriorating" and "non-deteriorating" in order to direct funds to the most critical needs.
 - Coordinate the development of uniform criteria and definitions to promote best practices in facility management. This should include increasing the responsibility and accountability of State officials to maintain vertical infrastructure by requiring periodic facilities assessments to be submitted to the Board

for review.

- Develop and maintain, in cooperation with all State agencies, a comprehensive, statewide five-year strategic facilities plan for maintenance, repair and replacement, renovation and new construction of vertical infrastructure. This plan should be updated annually and revised as necessary. State agencies should annually submit to the Board their goals and objectives regarding infrastructure maintenance and development.
- Review State agency proposals and their priorities for qualifying projects for funding under RIIF, and make policy decisions regarding the projects to be funded from the appropriated funds available.
- Cause staff to publish an annual list of prototypical replacement costs for the various types of State facilities based on annual national publications.
- Develop a data base system that provides information for the Board to carry out its mission. This includes, but is not limited to, a central data base of all State infrastructure assets and facility assessment information.
- Recommend any statutory changes necessary to ensure an effective, well-coordinated infrastructure program.
- Make, execute and effectuate agreements with any governmental agency or private party necessary to accomplish the purposes of this program.
- Apply for and accept gifts, grants, appropriations or contributions to the RIIF.
- Receive funds from the federal government for deposit into the RIIF, authorize disbursements, and ensure full participation by the State of Iowa in any federal program which relates to development of infrastructure.
- Adopt any necessary rules pursuant to Chapter 17A.
- Administer RIIF and direct disbursements from the Fund.
- RIIF funds recipients shall account to the Board for RIIF expenditures.

ISSUE 3: IDENTIFYING PROJECTS

An accurate and equitable method is required to identify projects.

Current Status

State departments are currently required to identify their capital budget needs for the succeeding five years, internally rank all such needs, and submit their priority list to the Department of Management. The Department of Management compiles all capital requests into the *Five-Year Capital Project Priority Plan*, which is then presented to the Governor and the Legislature.

Each Department maintains its own asset inventory, and no standardized, statewide system exists to direct how departments are to maintain their inventory list or how needs are to be identified. Since no central data base is maintained, questions cannot be easily answered as to:

- The total value and current replacement value of State assets,
- The age and condition of State assets and their major components,
- The square footage totals for all State buildings, or
- The history of spending on routine and preventive maintenance, repair and replacement and deferred maintenance.

An inventory is maintained by the Department of General Services for assets located on or near the State Capitol complex. General Services works closely with the Department of Corrections and the Department of Human Services on capital projects and has a basic understanding of their assets. Examples of other departments and boards that have their own capital asset inventory include the Department of Natural Resources, Department of Public Defense, Department of Public Safety, Board of Regents, the State Fair Board and the Department of Cultural Affairs. However, there is little coordination, commonality of definitions, or information practices among the Departments.

Research Summary

According to a 1992 survey, all states assign the responsibility of generating capital budget requests to their State agencies and departments.

Iowa Infrastructure '95 states that:

"Many of the agencies and entities responsible for Iowa's infrastructure lack the basic skills and knowledge necessary to evaluate capital needs."

"Frequently, the lack of planning and limited funds create maintenance backlogs and unattended facility deficiencies. These facilities deteriorate, resulting in deferred maintenance and a significant financial burden for corrective measures."

The same authors also commented on the quality of data received and the environment that exists surrounding capital requests:

...numbers tend to reflect what they (i.e., *State agencies*) think they could get in the way of dollars. They know they have needs, but are hoping for money. Much beyond the five-year projection, the estimates get soft. (State agencies) deal with what they think is political reality. The need is greater than the projections...

Recommendations

1. A data base containing a comprehensive, central inventory of all State vertical infrastructure assets should be established.

The format of the data base should be simple to avoid conflict with established inventory systems currently used by Departments, if any, but participation in the data base should be mandatory. If necessary, compliance can be accomplished by the Department restating a summary of their existing data in the proper format. However, the Department should modify and adapt its practices to the definitions and methodology suggested by this Report.

2. A capital asset management program should be mandatorily established, including the use of facility audits to effectively assess the needs of the vertical infrastructure assets of the State. A facility audit is an essential assessment tool used to provide diagnostic information about the condition of a vertical infrastructure asset and its components. The implementation of the facility audit process should take into consideration:

- Consistent level of detail to have a basis of comparison across all State vertical infrastructure facilities.
- Recognition of staff expertise available to conduct the audit.
- The cost of data collection and maintenance of the data base.
- The need for a user guide and training of staff responsible for the facility audit.
- Structural aspects of a facility to audit.
- The frequency of performing the facility audit.
- The maintenance and use of the data collected.

3. A three-tiered assessment system should be devised, where the first and simplest level requires answers in a questionnaire format designed to be accomplished by a layperson. If necessary, a training manual or videotape can be used to explain the system. The intent of this level is to allow participation in the statewide program without incurring extensive, onerous costs of compliance. The second level is a sophisticated staff-level detail, such as the Regents institutions and Department of General Services already have in place. The third level is an expert professional level assessment, prepared on a project-by-project basis by professional architects or engineers. Each successive level represents a more detailed version than the one before it, but all are able to be meaningfully reduced back to the first level by summary for comparison purposes and inclusion in the central data base. Attachment F, page 50-F, is a suggested facilities audit program.

ISSUE 4: ASSIGNMENT OF PRIORITIES AND ALLOCATION OF SCARCE RESOURCES

An equitable method is needed to assign priorities to projects and allocate scarce resources.

Current Status

The process of assigning priorities to State agency requests for capital projects on a statewide basis exists in Section 8.6(14), paragraph a, *Code of Iowa*, which directs the Department of Management to provide:

A detailed list of all proposed capital projects for all State agencies, which the Department of Management believes should be undertaken or continued for at least the next five years.

The statewide prioritization method is developed by staff in the Budget Division of the Department of Management and the Director of State Budgets. This method results in a list that is required to be submitted to the legislative Capital Projects Committee by November 1 of each year. A copy of the list is also supplied to the Governor. The Legislature and the Governor are not bound by the priorities assigned by the Department of Management, and may add or delete projects and change the amount attributable to a project.

Section 8.3A, subsection 2, paragraph a, *Code of Iowa* directs the Governor to:

Develop criteria for the evaluation of proposed capital projects which shall include but not be limited to the following:

1. Fiscal impacts on costs and revenues,
2. Health and safety effects,
3. Community economic effects, *
4. Environmental, aesthetic, and social effects, *
5. Amount of disruption and inconveniences caused by the capital project, *
6. Distributional effects,
7. Feasibility, including public support and project readiness, *
8. Implications of deferring the project,
9. Amount of uncertainty and risks,
10. Effects on interjurisdictional relationships,
11. Advantages accruing from relationships to other capital project proposals,
12. Private sector contracting for construction, operation, or maintenance.

However, no formal written document is required to be published relative to this activity.

Research Summary

The criteria used by the Board of Regents in prioritizing their capital budget requests include the following, presented in random order:

- Linkage with strategic plan,
- Priority assigned to the project the preceding year,
- Planning had previously been funded,
- Consistency with the institutions' goals,
- Impact of operating costs, and
- Safety concerns.

The Department of Transportation uses an extensive computer model, perfected over a number of years, to prioritize projects and allocate dollars among projects. The DOT process strives to remove subjectivity from the determination of projects to be funded, due to the importance of demonstrating to all stakeholders that the Commission is not arbitrarily choosing projects. The states of Utah, Colorado, South Dakota, and Maryland

also utilize priority methodologies. The authors of *Iowa Infrastructure '95* state that:

"The Legislature and the governor has (sic) responded with the development of an initial mechanism for providing a dedicated funding stream for State vertical infrastructure facilities. The funds are insufficient to meet the needs and it is likely that the additional needs created each year will outpace the growth of the fund. It is imperative that the funds available be directed at those areas with the most critical needs and those facilities in the greatest danger."

Recommendations

1. All vertical infrastructure projects to be funded by RIIF should be prioritized using the following order of preference, under the theory that present assets must be cared for first before new projects are taken on:

- Emergency repair and replacement
- Deferred maintenance
- Renovation
- New construction

2. The prioritization process should highly value the following criteria as applied to the above order of preference:

- Life safety and regulatory compliance
- Accessibility for disabled persons
- Historic preservation
- Energy conservation

3. The prioritization methodology and the preservation and care of infrastructure assets should be placed into the mission and goal statements of the State.

4. As deferred maintenance accelerates asset decline. The Governor and the Legislature should assure that adequate resources are included in all departments' operating budgets to meet routine maintenance, preventive maintenance and repair and replacement needs. All vertical infrastructure assets should include a minimum of 1.5 percent of its current replacement value within its agency's annual operations budget as a commitment to annual routine and preventive maintenance. In addition, a reserve fund based on a minimum of 3.5 percent of current replacement value of the assets of the State should be created (over a period of years, if necessary) to provide funds for repair and replacement of finishes, systems, equipment and property over the design life of such assets.

5. At the time a new vertical infrastructure project is proposed to the Board for funding, a statement of projected operations cost, including routine maintenance, preventive maintenance, and repair and replacement, should be required, along with an identified and dedicated source of revenue to fund those costs. Alternatively, an interest-bearing escrow account or endowment may be established at the time of initial funding of the project, calculated on a net present value basis so that the principal and interest, adjusted to the anticipated years spent, will equal the minimum values indicated above over the life of the facility.

6. Preference should be given to funding the preservation of existing vertical infrastructure over the funding of new construction, unless such preservation is deemed disproportionately expensive. In any case, special preference should be shown for the preservation of designated properties of architectural or historic significance.

CONCLUSION

The Governor and the Legislature, by their leadership and the adoption of RIIF, have provided the State with a unique opportunity to address vertical infrastructure needs. The needs are critical. Were it not for the category of infrastructure management, Iowa would be a contender for the title of best managed State in the union. Most importantly, adopting and implementing the recommendations of this Report will enable the State's vertical infrastructure to be optimally managed for the benefit of all Iowans.

REBUILD IOWA INFRASTRUCTURE FUND(RIIF) FISCAL YEAR 1996-1997

Capital Project	Total Amount	Project Classification by Type		
		Maintenance	New Construction	Technology
Regents' Capital Requests	\$51,000,000		\$51,000,000	
● ICN Part III	20,800,000			\$20,800,000
School Technology	15,000,000			\$15,000,000
Capitol Exterior Renovation	9,300,000	\$9,300,000		
General Services: State Facilities Maintenance	6,500,000	\$6,500,000		
Old Historical Building Renovation	5,400,000	\$5,400,000		
State Fair Board	5,000,000	\$5,000,000		
DED: Physical Infrastructure Financial Assistance	3,900,000			
Prison Construction Debt Service	3,179,500		\$3,179,500	
Lucas Building -- Renovation	3,100,000	\$3,100,000		
DNR: CCC & WPA Projects	3,000,000	\$3,000,000		
Capitol Interior Renovation	2,800,000	\$2,800,000		
DED: Physical Infrastructure Program	2,000,000			
Recreational Trails	1,000,000			
DHS: Training/Technology	818,000			\$818,000

DHS: X-PERT Computer System		790,000				\$790,000	
Veterans Affairs Commission		585,373			\$500,000	\$85,373	
Armory Maintenance		567,000		\$567,000			
Dubuque Museum		500,000			\$500,000		
County Fairs		495,000		\$495,000			
DPS: IOWA System Upgrade		300,000				\$300,000	
DPS: AFIS Maintenance		222,155				\$222,155	
DOC: ICN link to Clarinda Facility		150,000				\$150,000	
Terrace Hill Projects		150,000		\$150,000			
Lucas Building -- Tunnel		100,000		\$100,000			
DGS: Infrastructure Staffing		50,000					
	Total	\$136,707,028		\$36,412,000	\$55,179,500	\$38,165,528	

● : A small portion of this amount will address Fire/Safety issues and Deferred Maintenance.

Note that the Legislature also enhanced the RIIF fund for FY 1996-1997 with additional funding due to the added burdens of financing technology, debt financing and other needs. The statute creating RIIF should be amended to clarify its use exclusively for vertical infrastructure projects. Technology infrastructure, horizontal infrastructure, debt financing, and operations should not be a part of RIIF. The subcommittee recommends that each of these have a process of consideration and commitment of funding resources separate from RIIF.

A Facilities Audit

Introduction

What gets measured gets managed. This is an appropriate theme for understanding why a system of auditing the condition of our state vertical infrastructure facilities is needed. The needs in Iowa for funding to rebuild and maintain our vertical infrastructure have been documented through two studies by Iowa State University. This documented needs assessment has raised the awareness of the magnitude of the problem and provided some insight into the areas where the need is greatest. The legislature and Governor have responded with the development of an initial mechanism for providing a dedicated funding stream for state vertical infrastructure facilities. The funds are insufficient to meet the needs and it is likely that the additional needs created each year will outpace the growth in the fund. It is imperative that the funds available be directed to those areas with the most critical needs and those facilities in the greatest danger. The facilities audit provides a tool for making an assessment and supporting the annual decision process for funding of the vertical infrastructure needs.

The facilities audit is a tool which is used to measure the conditions of a set of facilities to provide diagnostic information about the condition of various system, support projects of deterioration of the facility under different maintenance conditions, and provide information for project future needs for rehabilitation and facility replacement. The facility audit should be developed at a common level of detail and should be simple and economical to apply. The goal is not to divert scarce resources from fixing problem, but rather to support decision making so that the investment the state has made in vertical facilities can be protected. A facilities audit is simply a tool of good physical facilities stewardship and runs parallel with good fiscal management and stewardship.

Framework

The attempt in this document is to provide a framework for the approach that the State should take in developing a facilities audit approach that will fit its needs for the vertical facilities. The framework includes several important elements. These are described below.

Level of Detail - A consistent level of detail is necessary to have a basis of comparison across the full range of state vertical infrastructure facilities. This level should be established with full recognition of the staff support available to conduct the audit and with deliberation and judgment as to the costs for data collection and maintenance on the database and the benefits and uses of the data in decision making and management of the maintenance, rehabilitation, and renovation to support program needs.

It is recommended that a level of detail be selected that can be applied by the person responsible for the facility within state government. The system should have a step-by-step guide for consistency and training should be provided so that a layperson can apply the process to facilities for which they have responsibility. Once this approach is being applied across all state facilities, it may be desirable to consider additional detail for future management needs.

Areas to Examine - The areas to examine should be delineated in broad terms related to the criticality of protecting the vertical infrastructure asset. The areas that are suggested include the following:

The Building Envelope Building Systems
Foundation Electrical
Structural Elements Mechanical
Walls Lighting
Glass and Doors Fire and Security
Roof Communications
Vertical Transportation

Interior Finishes

Wall Coverings and Pain
Floor Coverings
Cabinets and Furnishings

Life Safety issues should be addressed as most critical and could fall into several of the categories listed above. These issues should be noted separately in the facilities audit process so they can be prioritized annually.

Frequency

The facilities audit should be performed on all facilities on a periodic basis. It is recommended that each facility be placed on a schedule for a facility audit based on its primary functional category, age, and type of construction. Reports of audits should be made annually to RIIF Board for their use in establishing an annual program.

Implementation

The facility audit process should be developed in detail as soon as possible. It is likely that this will require an investment to identify the details of the process, work with the various state agencies for the types of facilities they have, develop a workable and economical approach and develop the forms, guidance documents, and database for the state system. This process would typically take about one year to implement.

Anchorage Daily News

The Future of the Fund

A Daily News Forum on Alaska's Permanent Fund

BEYOND PERMANENT FUND, LET'S ALSO BUILD PERMANENT ECONOMY

Sunday, Oct. 13, 1996

By Walter J. Hickel

What are we going to do with \$19 billion?

I'm not talking about the \$19 billion in the Permanent Fund. It should keep growing. But if we continue with the present formula, at least \$19 billion in dividends will be paid out from the Permanent Fund by 2015. Already by December of this year, more than \$6 billion will have been given away.

That \$19 billion available for distribution may even be larger if the Permanent Fund continues to earn at the current rate. Payments between now and 2015 could be \$38 billion.

The dividend could become a false god -- a golden calf, as in the days of Moses in Egypt. Remember first that the dividend comes from our collective assets -- the land that the state of Alaska owns. We should use some of the income for collective needs.

When Congress agreed to Alaska statehood, it said Alaska's obligations will always be massive because of its small population and vast acreage. There was no way Alaska could support itself on taxes alone.

With the money from the Permanent Fund, we have the ability to meet needs we share collectively. We can do this, and keep a strong dividend program.

Let's start with the basic needs of a young, northern country: schools and roads, drinking water and sewer, power, bridges, airports and docks. A large number of Alaskans don't have these facilities, or what they have is not up to standard.

We need to think about our kids and the schools. We're way behind in equipping our schools and modernizing them for the information age. If we don't address maintenance and upgrade deferred maintenance today, we'll be far worse off 10 years from now. Right now, the University of Alaska's deferred maintenance exceeds \$150 million.

The alternative to using some of these earnings is to levy taxes. Is this what Alaskans want?

When I was governor, three years ago, we established a matching grant program. That program is now largely unfunded. In simple terms, a community decides what it wants to build -- be it a boardwalk down to the river or a new school. To get the state money, communities must match state expenditures by 10 percent to 50 percent, depending on the size of the community.

Whether you are a mother in the PTA or the mayor of an Alaska community, you should fight for this program. Permanent fund earnings should be used for quality-of-life and down-to-earth capital projects that communities need -- certainly not to operate government.

Second, we should remember there is no wealth without production. We cannot just save ourselves rich. We have a Permanent Fund, but we don't have a permanent economy.

In 1914, when Judge Wickersham convinced the federal government to build the Alaska Railroad, its primary purpose was not to make money but to open up the country. It worked.

Other parts of our state need access. The idea of a railroad from near Fairbanks into the Seward Peninsula has been discussed for years. The iron wheel and the rail is the safest environmental way to provide access in the Arctic. The

Russians have realized it for a century, and extensions to the Trans-Siberian Railroad continue still.

To provide rail access to the mineral resources of northwestern Alaska might cost \$2 billion to \$3 billion. It would allow some of the trillions of tons of coal on those lands and other valuable minerals to reach the market. These resources can create new revenue for the Permanent Fund.

The dividend program is very popular. But a permanent, vibrant economy is vitally needed. If Alaska sets the right course now, there is money to serve both masters. If we split the earnings from the Permanent Fund half and half -- to dividends and investments in our state -- fund earnings are growing so fast that it would not be long before the dividend is greater than what we're paid now.

The money we split off from the dividend program should not go to the general fund. It should go to a dedicated fund to meet our obligations of ownership. And we'll have much more to show for it.

Before we unconsciously drift into paying out five or ten times the dividends we've paid already, let's make certain the basic needs and obligations of our people and communities are met. The lands we gained with statehood, and the resources that come with them, were given to Alaska to build an economy. We must recommit ourselves to doing just that.

Walter J. Hickel twice served as governor of Alaska.

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Send comments on the Permanent Fund
or this Daily News web page to: mzencey@pop.adn.com

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MEMORANDUM

DATE: July 10, 1997

TO: Sheila Peterson Tim Benintendi Larry Labolle

FROM: Denny DeWitt, Legislative Assistant
Representative Mulder
Phone 465-2647 (Toll Free 888-465-2647)
Fax 465-3518
E-Mail: Dennis_DeWitt@legis.state.ak.us

RE: Legislative Research paper on Deferred Maintenance

Sorry, I just realized that my intention to distribute this was not accomplished. Basically, my mind went to mush on my way out of town.

Here is some research that is good reading. If you want the attachments give me a call. they are about 2 inches thick. I'll be more than happy to share.

Legislative Research Services

Alaska State Legislature
Legislative Affairs Agency
Division of Legal & Research Services



130 Seward Street, Suite 218
Juneau, Alaska 99801-2196
Phone: (907) 465-3991
Fax: (907) 463-3351

June 2, 1997

MEMORANDUM

TO: Representative Eldon Mulder

FROM: ^{PB} Paul Brandt and Paula d. Scavera
Legislative Analysts

RE: **Deferred Maintenance of Highways, Public Facilities, and Schools in Other States**
Research Request 97.096

You asked about deferred maintenance of highways, public facilities, and schools in other states. You wanted to know about the use of state fuel taxes for highway maintenance, and how other states identify and fund deferred maintenance of public facilities and schools. After a brief summary, this memorandum reviews the public facilities deferred maintenance programs in three states, examines the deferred school maintenance programs in two states, and reports on the nationwide use of dedicated state taxes to fund highway maintenance projects.

In order to obtain information on deferred maintenance programs in other states we contacted facility management specialists with the Council of State Governments (CSG), the National Association of Facilities Managers, the National Conference of State Legislators (NCSL), as well as numerous state officials. Individuals from every source we contacted agree that there is little published information on this general subject. Additionally, the professional staff of the aforementioned national organizations could not offer much guidance or advice on states with particularly successful approaches to deferred maintenance management. As a result, we relied heavily on information from lengthy discussions with facilities managers in California, Delaware, Idaho, Nebraska, and Tennessee.

We selected for review the public facilities deferred maintenance programs of Idaho, Nebraska, and Tennessee because they emphasize funding methods different from the traditional sale of bonds in order to finance capital maintenance projects. In addition, we selected for review the deferred school maintenance programs of California and Delaware because they operate so-called "matching" programs, requiring school districts to fund a portion of deferred maintenance costs in order to qualify for state funding.

SUMMARY

During our research, two facts became abundantly clear: 1) no matter how states organize or choose to fund their deferred maintenance projects a substantial amount of money is required; and 2) continually delaying maintenance ultimately results in increased projects costs. As one state official noted, you can pay for maintenance projects now or you can pay three times as much later. Most states sell bonds to pay for the deferred maintenance needs of public facilities. In contrast to this general rule, lawmakers in Idaho, Nebraska, and Tennessee established alternate funding methods. In Idaho, lawmakers established the Permanent Building Fund to make available resources for deferred maintenance projects. The fund receives revenues from several dedicated taxes including half the profits of the state-run lottery. In 1977, in an effort to study the problem of deferred maintenance, Nebraska lawmakers established the Task Force for Building Renewal which eventually became a permanent state agency. The Task Force receives funding from general fund appropriations and is unique in its use of preventive maintenance and education programs. In Tennessee, lawmakers instituted a rental system that requires state agencies to pay market rate rents which are used, in part, to pay for deferred maintenance. In recent years, Tennessee's rental system has failed to generate sufficient funds because of the legislature's reluctance to increase rents during periods of rising operational costs.

The U.S. General Accounting Office (GAO) recently estimated that the nation's schools require over \$112 billion in major repairs and renovations. Typically, local school districts receive state funds to pay for deferred maintenance in the form of grants and loans. A common method of administering grants is through state matching programs. These programs require school districts to supply a portion of the funds for deferred maintenance before becoming eligible for state dollars. In California, lawmakers established the State School Deferred Maintenance Fund as a source of revenue for its matching grant program. In order to qualify for funds, school districts prepare five-year deferred maintenance plans. By law, the state must match school districts dollar-for-dollar up to specified limits, but revenue shortfalls prevent the state from meeting this mandate. Delaware lawmakers provide an annual appropriation for the state's deferred school maintenance program. State school officials distribute the funds based on the number of students in each district. In order to qualify for matching funds, school districts must prepare a list of deferred maintenance projects and provide 40 percent of the project cost.

In 1995, 49 states dedicated all or a portion of their highway user fees--fuel taxes, vehicle registration fees, and vehicle licensing fees--to help pay for highway construction, maintenance, or other transportation-related programs.¹ At least 23 states authorize dedication of highway user fees through provisions in state constitutions. While the majority of these states apportion 100

¹ Arturo Perez and Ronald Snell, "Earmarking State Taxes," April 1995. While Alaska's highway user fees are not dedicated, they are kept in a separate account within the general fund. The authors of the study recognized this distinction, but considered the funds "essentially" dedicated and, for this reason, concluded that all 50 states earmark highway user fees. Attachment A is a copy of this report.

Representative Mulder

June 2, 1997

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percent of highway user fees to transportation programs, states authorizing dedication by statute may use these funds for purposes other than transportation. Many states place revenues generated from highway user fees into trust funds to ensure they are not spent for non-transportation purposes. Table 1 identifies those states with either transportation or highway trust funds and indicates which states devote highway user fees solely to highway or transportation purposes.

STATE PROGRAMS DESIGNED TO FUND DEFERRED MAINTENANCE OF PUBLIC FACILITIES

According to Charles Gault, Facilities Management Specialist with the Council of State Governments, most states use bonds to finance maintenance projects for public facilities, but even with this common system of financing, no standard facility management program exists among states. We identified three states that have well-established deferred maintenance programs and use methods other than bonding to finance public facilities maintenance projects.² The following is a review of the funding sources and deferred maintenance programs of **Idaho, Nebraska, and Tennessee.**

Idaho's Permanent Building Fund

The Idaho Division of Public Works oversees the planning and construction of all new office buildings and institutional facilities in the state. It also oversees capital maintenance projects greater than \$15,000 (less expensive projects are paid from agency operating funds). The division also oversees maintenance of prisons, special schools, mental hospitals, and other state-run institutions including Boise State College, Idaho State College, and Lewis and Clark College. The only exceptions are special-use buildings such as storage sheds, covered camping and picnic shelters, fish hatcheries and highway maintenance shops that are owned by the Departments of Parks and Recreation, Lands, Fish and Game, and Transportation.

Major maintenance and renewal projects undertaken by the division are financed through the Permanent Building Fund.³ Revenue from several sources feeds this dedicated fund. The largest stream of revenue to the fund is the dedication of half of the net earnings of the state-run lottery (the other half is distributed to schools districts for capital improvement projects). Other sources

²When speaking of deferred maintenance of public facilities we are generally speaking of state-owned office buildings and warehouses. In some states, such as Idaho and Nebraska, the division responsible for deferred maintenance also oversees prisons, state-owned hospitals, and other public institutions.

³Attachment B is a copy of Idaho's Statutes concerning the Permanent Building Fund (IC 57-1101 through 57-1113).

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include a special \$10 "head tax" assessed against every person who files a personal income tax return in the state and a portion of liquor sales tax and cigarette tax revenue. Currently, the fund has over \$18 million from dedicated sources. From time to time the legislature appropriates year-end money to the fund for special projects. Rent paid by tenants of state-owned buildings does not go into the dedicated Permanent Building Fund, but, instead, is used for operations and preventive maintenance.

The Permanent Building Fund Advisory Committee, a five-member body appointed by the governor, works with the Division of Public Works to assess the condition of state-owned buildings.⁴ The Advisory Committee recommends which capital projects should be financed through the Permanent Building fund and also selects architects and engineers for authorized projects.

Working with Public Works staff, the committee annually presents to the legislature a list of capital projects. The process begins in September, when the Public Works officials solicit needed capital maintenance projects from state agencies. Public Works staff investigate the proposals, usually with onsite inspections. After an initial screening, those state agencies with projects under consideration may make presentations to the Committee. On the basis of facility inspections and agency presentations, Public Works staff prioritize the projects for the committee. The committee reviews these suggestions and issues its own recommended list of projects to the legislature. The legislature must approve all appropriations of money from the Public Building Fund. In evaluating proposals, the Division of Public Works and the Committee use the following priorities to rank projects: 1) repairs that are necessary to save the structure; 2) repairs to protect the health and safety of occupants; 3) exterior renovation; and 4) interior renovation. According to officials in the division, the legislature usually defers to the committee and only occasionally deviates from the list of recommended projects.

Tennessee's Rental System

The deferred maintenance of public facilities in Tennessee is funded through the State Office Buildings and Support Facilities Revolving Fund.⁵ According to Eddie Nikazy, Facility Manager for the Tennessee Department of Administration, the fund receives revenues from rents paid by state agencies. Tennessee law allows the department to charge market rate rents and requires that these funds pay for: 1) operating expenses for office buildings and support facilities; 2) debt service payments on general obligation bonds authorized to build or acquire office buildings and

⁴By law, one member must be a banker, one a contractor, one a member of the general public, one a state senator, and one a state representative.

⁵Attachment C is a copy of the Tennessee Statutes concerning the fund (TCA 9-4-901 through 9-4-907).

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support facilities; 3) routine maintenance expenditures on office buildings and support facilities; 4) major maintenance and renovation projects for office buildings and support facilities as approved by the state building commission; 5) relocation expenses for state agencies; 6) obligations for leased space occupied by state agencies; and 7) building or acquiring buildings or support facilities as approved by the state building commission.

The Tennessee Building Commission selects which capital maintenance projects receive funding. State agencies submit requests for capital maintenance projects and the Commission determines highest priority projects based on evaluations completed by Department of Administration staff. The Commission consists of seven members: the governor, the secretary of state, the comptroller of the treasury, the state treasurer, the commissioner of finance and administration, and the speakers of the senate and the house of representatives.⁶

Mr. Nikazy reported that when lawmakers established the program in 1989, the department hired certified appraisers to determine appropriate market rate rents for urban, suburban, and rural areas.⁷ The rents were sufficient to meet the financial obligations listed above and to create a \$29 million surplus in the fund after only a few years. Lawmakers in Tennessee have not allowed the department to raise rental rates since establishing the program, however, and the fund's surplus is nearly exhausted. Mr. Nikazy indicated that without periodic rate adjustments, either in the form of cost of living allowances or new appraisals, the fund will not be able to meet its statutory obligations.

In addition to the fact that no mechanism exists to automatically adjust rents to reflect inflation, department officials must use the fund to pay for other services besides deferred maintenance. For example, state officials use monies from the fund to relocate state agencies including the costs of new furniture and wiring for telephones and computers. Because of competing claims on limited funds, department officials are not able to complete many deferred maintenance projects.

Nebraska's Task Force for Building Renewal

In 1977, lawmakers in Nebraska established the state's Task Force for Building Renewal following a legislative review of the condition of state buildings. According to Ralph Newell, Administrator

⁶Attachment D is a copy of the Tennessee Statutes concerning the State Building Commission (TCA 4-15-101 through 4-15-107).

⁷The market rate rents were established in 1989 at \$14 dollars per square foot (\$14/ft) in urban areas, \$13/ft in suburban areas, and \$9/ft in rural areas.

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of the Task Force, legislators were shocked at the deplorable condition of many state buildings during their statewide tour.⁸

The objective of the Task Force was to establish a central administration which would identify the state's deferred maintenance needs and develop policies and procedures for a new building maintenance program. As a result of the committee's work, the Task Force became a state agency in 1981.⁹

Oversight of the Task Force is conducted by members of a commission, appointed by the governor, consisting of retired construction specialists.¹⁰ This commission is also responsible for final project selection. Before the commission makes these selections, however, Task Force staff must conduct mandatory specification and contract reviews. These mandatory reviews create familiarity with the Nebraska construction costs and allow the Task Force to negotiate competitively.

The Task Force uses professionals with demonstrated expertise in architecture and construction to evaluate the maintenance needs of state buildings and to prioritize maintenance projects. These professionals are not state employees, instead, they function as self-employed consultants. The full-time staff of the Task Force consists of an administrator, a registered architect, an administrative assistant, and a staff assistant. In fiscal year 1995, the operations budget of the Task Force, including the cost of consultants, was less than 5 percent of the agency's appropriation.¹¹

According to Ralph Newell, the Task Force has funded \$67 million worth of projects over the last 19 years with an average yearly appropriation of \$3.5 million. In addition to funding projects, the

⁸Ralph Newell maintains a great deal of information on deferred maintenance programs in other states. Additionally, he takes a great interest in the subject of deferred maintenance and is willing to assist other states attempting to establish programs.

⁹The Task Force oversees the maintenance of most state-owned facilities including state office buildings, warehouses, prisons, state park buildings, and state owned hospitals. Plans are currently in place to expand the office's functions to include the oversight of school facility maintenance. Attachment E is a copy of Nebraska's Statutes concerning the Task Force for Building Renewal (RSN 71-6401 through 71-6407, 81-173 through 81-191.01, 81-1108.17 through 81-1108.23, and 81-1108.42 through 81-1108.43).

¹⁰The commission members also participate in onsite building reviews. Members are compensated on a per diem basis.

¹¹Attachment F is a copy of the policy and procedure manual of Nebraska's Task Force for Building Renewal.

Task Force operates several special programs focusing on education and preventive maintenance. Mr. Newell credits these programs with saving the state untold dollars and adding to the Task Force's success.

Unlike the deferred maintenance programs of Idaho and Tennessee, Nebraska's Task Force has responsibility for deferred maintenance projects only. Mr. Newell indicated that Nebraska's centralized building management program was purposely separated from the Task Force's deferred maintenance responsibilities. In addition to providing focus, the singular mandate simplifies oversight of the Task Force by both the executive and legislative branches of government. Mr. Newell believes that the Task Force receives strong support from both state agencies and the legislature because all parties are easily able to review Task Force actions.

DEFERRED MAINTENANCE OF SCHOOL FACILITIES

According to a 1995 report from the U.S. General Accounting Office (GAO), an estimated \$112 billion dollars is needed to complete repairs and renovations to the nation's schools in order to restore them to good condition. GAO officials concluded that the declining physical condition of these facilities is the result of school districts delaying maintenance and repairs, year after year, due to lack of adequate funds.¹²

A companion report, also prepared by GAO, examines the financial and technical support provided by states to school districts. GAO officials reported that most states provide funding for capital maintenance projects through grants or loans. GAO officials evaluated state school facility programs based on four criteria including funding to districts, number of state employees working on facility matters, current information on school conditions, and the level of technical assistance available to districts from the state. Using the criteria listed above, GAO officials found only 13 states with comprehensive school facility programs.¹³

While the report does not elaborate on specific state programs, it does mention that many states use matching programs to help school districts with the cost of major maintenance. Although there are undoubtedly others, we identified two states with deferred maintenance matching programs (**California and Delaware**).

¹²U.S. General Accounting Office, *School Facilities: Condition of America's Schools*, February 1995. A copy of this report is included as Attachment G.

¹³U.S. General Accounting Office, *School Facilities: States' Financial and Technical Support*, November 28, 1995. Alaska's school facility program was listed as one of the programs characterized as comprehensive. Attachment H is a copy of this report.

California's State School Deferred Maintenance Fund

To be eligible for state assistance for capital maintenance projects, school districts in California must prepare and file a five-year maintenance needs plan with the State of California Allocation Board. Once the plan is filed and approved, schools districts become eligible for state matching grants. By law, the state must match school districts dollar-for-dollar up to a limit of 1/2 of 1 percent of a district's total yearly budget.¹⁴

The money used to fund deferred maintenance matching grants in California may come from four sources: 1) general obligation bonds issued by the state; 2) fines paid by oil producers and shippers into the state's Petroleum Violation Escrow Account; 3) excess bond repayment funds; and 4) general fund appropriations. According to Eddie Hernandez, Manager of the State School Deferred Maintenance Fund, the primary source of revenue for the deferred maintenance program is from excess bond repayments because the legislature has been reluctant to issue general obligation bonds or to use monies in the petroleum escrow account. Mr. Hernandez also indicated that the program has received only four general fund appropriations over the last 16 years.

Money generated from excess bond repayments is not sufficient to match school districts at the dollar-for-dollar rate required by statute. In the early years of the program, school districts received approximately 80 percent of the required matching funds. As revenues to the fund decreased during the late 1980s and early 1990s, school districts received approximately 25 percent of the required funds. Currently, legislation is pending in the California Assembly which would place \$2 billion in the maintenance fund. The intent of the legislation is to provide adequate principle so that the yearly earnings are sufficient to achieve the dollar-for-dollar matching requirement.

Delaware's Deferred School Maintenance Program

Delaware's deferred school maintenance program is composed of two parts: the Minor Capital Improvement Program (projects under \$250,000) and the Major Capital Improvement Program (one or more projects with a total cost greater than \$250,000). The state matching monies come from a yearly general fund appropriation. In 1997, the appropriation was \$5.9 million.

School districts are eligible for a portion of the appropriation based on their enrollment in relation to the total student population of the state. For example, if a school district has 10 percent of the state's students, they receive 10 percent of the yearly appropriation.¹⁵ According to Ed

¹⁴ Attachment I is a copy of the California Education Code concerning the requirements of the deferred maintenance program (Education Code § 39618 through § 39619.55).

¹⁵ School districts supply 40 percent of the project costs and the state provides 60 percent in the form of matching funds.

Representative Mulder

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Shimamoto, Education Associate for School Planning and Maintenance within the Delaware Department of Public Institutions, department officials believe that school districts are more responsible for maintenance needs if a portion of the project costs comes from the school district's budget. Mr. Shimamoto also indicated that by apportioning the monies based on enrollment, the state does not have to prioritize projects. Project selection and prioritization are left to individual school districts; the districts submit yearly requests to the state as part of the funding process.

In 1996, the \$5.9 million appropriation paid for approximately 15 percent of the requests submitted by districts. Mr. Shimamoto indicated that the percentage is misleading because districts often include a "wish list" of projects rather than only those that are truly needed. The majority of the grants are given under the Minor Capital Improvement Program because districts must have voter approval for projects exceeding \$250,000. To avoid facing voter rejection, districts often break large projects into several smaller pieces, achieving individual project costs below \$250,000.¹⁶

HIGHWAY MAINTENANCE AND EARMARKING STATE TAXES

According to Arturo Perez, Fiscal Affairs specialist with NCSL, dedicating revenues for specific purposes, commonly known as earmarking, is a routine practice among states. In 1995, a report prepared by NCSL, *Earmarking State Taxes*, identified states with earmarked revenues and the programs these funds support. The report found that all 50 states earmark at least a portion of highway user fees--fuel taxes, driver license fees, and/or vehicle registration fees--for transportation purposes. The report includes Alaska because the state's motor fuel taxes are deposited in a special highway fuel tax account (Alaska Statute 43.40.010); NCSL officials, therefore, considered these funds "essentially" earmarked.¹⁷

While all states have some form of dedicated highway user fees, the laws authorizing the dedication may be either statutory or constitutional. At least 23 states dedicate revenues from highway user fees per provisions in their state constitutions. While the constitutional provisions differ, most of the 23 states apportion 100 percent of these revenues for transportation-related programs.

In states that dedicate highway user fees by statute, many also dedicate 100 percent of these revenues for transportation purposes; some, however, devote substantially less. For example, New

¹⁶Attachment J is a copy of Delaware's statutes concerning the deferred school maintenance matching program (DCA § 7503 through § 7529).

¹⁷New Jersey is similar to Alaska in that motor fuel tax receipts are placed in a special account within the general fund.

Representative Mulder
June 2, 1997
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York dedicates only 20 percent of highway user fee revenues for transportation purposes, and lawmakers in Arizona and California allow officials in their states to use a portion of highway user fees revenues for education.

The use of dedicated highway user fees for transportation purposes varies among states. According to Frank Moretti of the Road Information Program based in Washington, D.C., 28 states dedicate highway user fees strictly for road and bridge improvement and another 11 states require their use for only transportation-related purposes. Mr. Moretti also indicated that several states place dedicated highway user fees in trust funds to prevent spending on programs unrelated to highways. Table 1 identifies those states with either transportation or highway trust funds and indicates which states dedicate highway user fees solely for highway or transportation purposes.¹⁸

I hope this information is useful for your purposes. Please do not hesitate to call if you have additional questions.

Attachments

¹⁸Federal Highway Administration, *Highway Taxes and Fees: How they are collected and Distributed*, 1993. In 1993, the U.S. Department of Transportation's Federal Highway Administration prepared a study that details how states spend their highway taxes and fees. We have included a copy of this report as Attachment K.

TABLE 1
STATE DEDICATED HIGHWAY AND TRANSPORTATION FUNDS

State	Transportation Trust Fund Dedicated Solely to Transportation	Highway Trust Fund Dedicated Solely to Highways	Highway User Fees Dedicated Solely to Transportation	Highway User Fees Dedicated Solely to Highways
Alabama		X		X
Alaska				
Arizona		X	X	X
Arkansas		X	X	X
California	X			
Colorado		X	X	X
Connecticut	X		X	
Delaware	X		X	
D.C.		X		
Florida	X			
Georgia		X	X	X
Hawaii		X	X	X
Idaho	X	X	X	X
Illinois				X
Indiana	X	X	X	X
Iowa		X	X	X
Kansas		X	X	X
Kentucky		X		X
Louisiana	X			
Maine		X	X	X
Maryland	X		X	
Massachusetts	X		X	
Michigan	X		X	
Minnesota		X		X
Mississippi	X		X	
Missouri	X	X	X	X
Montana	X			
Nebraska		X		X
Nevada		X	X	X
New Hampshire		X	X	
New Jersey	X			
New Mexico		X		X
New York	X	X	X	
North Carolina		X	X	X
North Dakota		X		X
Ohio		X	X	
Oklahoma				
Oregon		X	X	X
Pennsylvania		X	X	X
Rhode Island	X	X	X	
South Carolina				
South Dakota		X	X	X
Tennessee		X		X
Texas	X			
Utah	X		X	
Vermont				
Virginia	X	X	X	X
Washington	X	X	X	X
West Virginia		X	X	X
Wisconsin	X			
Wyoming		X	X	X
TOTALS	21	32	31	28

Source: The Road Information Program, 1996 State Highway Funding Methods, Washington, D.C.

ALASKA STATE LEGISLATURE

Rep. Eldon Mulder, Co-Chair
Rep. Kim Elton
Rep. Richard Foster
Rep. Jeannette James
Rep. Beverly Masek
Rep. Gail Phillips



Sen. Tim Kelly, Co-Chair
Sen. Loren Leman
Sen. Georgianna Lincoln
Sen. Robin Taylor
Sen. Gary Wilken
Sen. Mike Miller

DEFERRED MAINTENANCE TASK FORCE

MEMORANDUM

DATE: May 20, 1997
TO: Legislative Research
FROM: Representative Mulder *Eldon*
RE: Research for Deferred Maintenance Task Force

I would like to know what other states and counties are doing in the area of identifying and funding deferred maintenance.

I know many states dedicate the gasoline tax to road construction and maintenance and marine fuel taxes to docks and harbors. I would like to know how many do and which ones they are.

Beyond that information, I would like to know if any other states have addressed this issue and if they have identified:

- any processes for identifying their deferred maintenance needs
- methods for prioritization
- approaches to funding the identified needs

We will need this information for the work of the Deferred Maintenance Task Force during the interim.

If you have any questions or need any further clarification, please contact Denny DeWitt in my Juneau office. His phone number is 465-2647.

*Fax 3351
HARD copy will
follow*

Legislative Research Services

Alaska State Legislature
Legislative Affairs Agency
Division of Legal & Research Services



130 Seward Street, Suite 218
Juneau, Alaska 99801 2196
Phone: (907) 463 3991
Fax: (907) 463-3351

June 2, 1997

TO: Representative Eldon Mulder

FROM: Paul Brandt and Paula d. Scavera
Legislative Analysts

RE: **Deferred Maintenance of Highways, Public Facilities, and Schools in Other States**
Research Request 97.096

Please check the appropriate box and return to **Mail Stop 3101** or the above mailing address.

- ☐ I approve the release of this information.
- ☐ I approve the release of this information, but remove my name.
- ☐ Keep confidential.

Date

Signature

To assist us in improving the quality of our research services, we would appreciate your response to the following questions. Please be assured that we will take your comments seriously in performing future research for you.

Was the information objective?

Was it clearly written?

Did it provide answers to (or, at least, useful information on) all the questions you posed?

Was the research completed and delivered to you in a timely manner?

Legislative Research Services

Phone: 465-3991

Fax: 463-3351

No: 97.096

Short Title: Deferred Maintenance Funding in Other States

Legislator: Representative Eldon Mulder

Phone: 465-2647

**Legislative Staff
Contact:** Dennis DeWitt

☐ Phone

☒ Memo

Date Requested: May 20, 1997

Staff Assignment: Paula Scavera and Paul Brandt

Date Assigned: May 21, 1997

Questions Asked/Information Sought

See attached memorandum.

Expected Completion Date: May 30, 1997

Priority Status:

Due to a reduction in staff, Legislative Research Services has been directed by Legislative Council to prioritize work assignments according to the attached policy. Research staff will try to complete this request by the expected completion date listed above. If another request is assigned with a higher priority, however, your research may be delayed.

ALASKA STATE LEGISLATURE

97.096

Rep. Eldon Mulder, Co-Chair
Rep. Kim Elton
Rep. Richard Foster
Rep. Jeannette James
Rep. Beverly Masek
Rep. Gail Phillips



Sen. Tim Kelly, Co-Chair
Sen. Loren Leman
Sen. Georgianna Lincoln
Sen. Robin Taylor
Sen. Gary Wilken
Sen. Mike Miller

DEFERRED MAINTENANCE TASK FORCE

MEMORANDUM

DATE: May 20, 1997
TO: Legislative Research
FROM: Representative Mulder *Eldon*
RE: Research for Deferred Maintenance Task Force

RECEIVED BY
MAY 20 1997
Legislative Research Services

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LEGAL AND RESEARCH SERVICES

Legislative Council Research Priority Policy

The Legislative Council recognizes that staffing reductions have made it impossible to provide the level of research services that have been provided in the past. With enhanced technological support like Internet now available, the Council expects committee aides and staff of individual Legislators to perform routine research. Therefore, the Council directs the Legislative Research Section of the Division of Legal and Research Services to concentrate on providing assistance to legislative staff in finding materials and conduct their own research. Furthermore, as to research conducted by the Legislative Research Section itself, under the authority of AS 24.20.100, the Council directs the section to give priority in the following order to research requests:

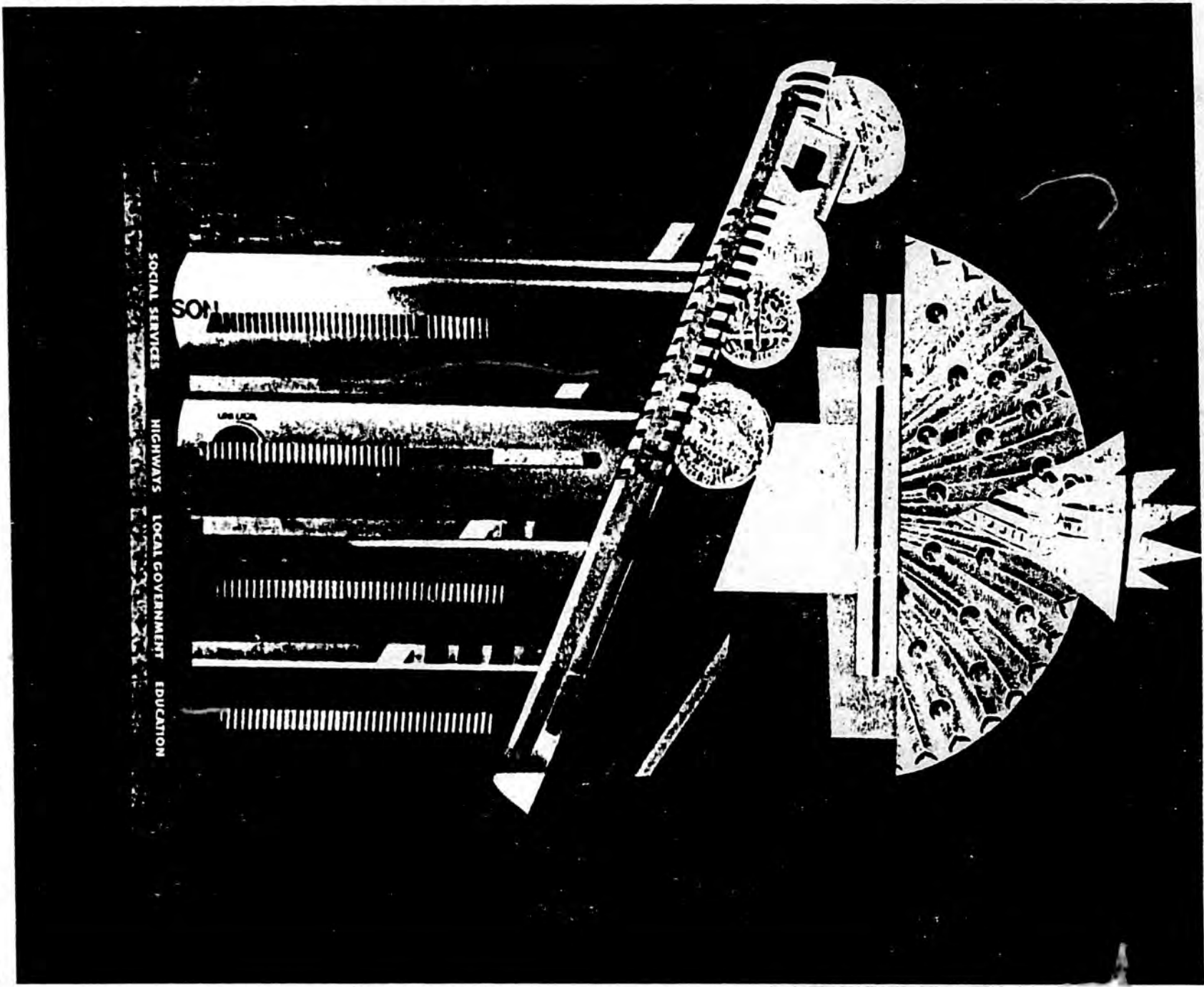
1. Research for the presiding officer, majority and minority leaders of each house requested in writing and signed by the officer.
2. Research for standing, joint, special, permanent interim, and other committees of the Legislature requested in writing and signed by the committee chair.
3. Research for an individual Legislator requested in writing and signed by the Legislator.
4. Oral or other requests received from Legislators and legislative staff.

ATTACHMENT A

Earmarking State Taxes
(National Conference of State Legislatures, 1995)

E A M A N

■ NATIONAL CONFERENCE OF STATE LEGISLATURES



SOCIAL SERVICES

HIGHWAYS

LOCAL GOVERNMENT

EDUCATION

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LOS LUCAS

C T A T E T A X E S

EARMARKING STATE TAXES

THIRD EDITION

by
Arturo Pérez and Ronald Snell
Fiscal Affairs Program

National Conference of State Legislatures
William T. Pound, Executive Director

1560 Broadway, Suite 700
Denver, Colorado 80202

444 North Capitol Street, N.W., Suite 515
Washington, D.C. 20001

April 1995



The National Conference of State Legislatures serves the legislators and staffs of the nation's 50 states, its commonwealths, and territories. NCSL was created in January 1975 from the merger of three organizations that served or represented state legislatures. NCSL is a bipartisan organization with three objectives:

- To improve the quality and effectiveness of state legislatures,
- To foster interstate communication and cooperation,
- To ensure states a strong, cohesive voice in the federal system.

The Conference has offices in Denver, Colorado, and Washington, D.C.



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ACKNOWLEDGMENTS

This third edition of NCSL's *Earmarking State Taxes* is the work of many people. Arturo Pérez of the NCSL fiscal staff coordinated the 50-state survey on which the report is based and compiled and edited the tables. Ronald Snell rewrote the text on the basis of the text in the 1987 document, itself redrafted from text Steven D. Gold wrote in the 1987 edition. Michelle Pavlock prepared this book for publication.

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EXECUTIVE SUMMARY

Dedicating revenues for specific purposes continues to be a common practice among the states. The common term used to describe the practice of designating certain revenue for specific purposes on a continuing basis is *earmarking*. This report describes the extent of earmarking state taxes in fiscal year (FY) 1993 and discusses its impact on the state budgeting process.

The proportion of state taxes to be earmarked grew slightly between FY 1988 and FY 1993. The proportion was 24.4 percent in FY 1993 compared to 23 percent in FY 1988.

The level of earmarking in the states continues to vary considerably. Alabama retains its lead over all states with 87 percent of its taxes earmarked for specific purposes and Kentucky is at the low end with only 4 percent of its taxes earmarked.

Motor fuel taxes are the most widely earmarked of state taxes with 50 states earmarking them, followed by general sales, motor vehicle registration, tobacco, alcoholic beverage, insurance and severance. The report shows that all taxes are earmarked to some extent. Among the least earmarked taxes are public utilities, pari-mutuel, and gaming. But even those taxes are dedicated for various programs from debt service to health and welfare programs.

As a general rule, earmarking constitutes a constraint on budgeting, with few if any advantages for state revenue and budgetary management. Earmarking may provide a reliable source of income for a program but not necessarily equal to the demand for services. Earmarking is more likely to hamper than assist state budgetary design and management. Earmarking diminishes legislators' and governors' budgetary control by making comprehensive budgeting more difficult.

INTRODUCTION

This report continues a series of reports from the National Conference of State Legislatures that summarize and discuss the practice of earmarking state taxes. Earmarking means designating some or all of the collections from a specific tax for a specific expenditure, with the intention that the designation will continue into the future. Earmarking is an important and controversial element in state finance. Its importance springs from the amount of tax revenue that is earmarked—almost one-quarter of state tax collections in Fiscal Year 1993—and the way the earmarked revenue is designated for use. This book provides state-by-state detail on both the amount of earmarking and its uses.¹

This book also explores the controversial issue whether earmarking taxes is sound state policy. This question does not concern *tax* policy so much as it concerns *budget* policy. Whether to earmark a tax is a budget issue for two reasons. Earmarking can help to determine the level of spending for a program, and it thereafter removes some amount of regular budgetary decision making from the governor and legislature. The heart of the state budget process consists of weighing priorities against one another. When programs benefit from earmarked revenues, the scales have been loaded in their favor (or, paradoxically, sometimes against them, as this report will show). Whether or not a specific program actually benefits from earmarked taxes, the budget process is more limited than it otherwise would be. This study weighs the cost of that limitation against the arguments in favor of earmarking.

Definitions and Methodology

This study was organized to make comparisons with its predecessors in 1990 and 1987 as easy as possible. The summary tables and the individual state tables follow the formats of those two studies. This study also follows the definitions and methodology of the previous studies as closely as was practical.

Earmarking means designating some or all of the collections from a specific tax for a specific expenditure, with the intention that the designation will continue into the future.

A *tax* is "a compulsory payment of a percentage of income, property value, sales price, etc., for the support of a government" and is to be distinguished from a *fee*, which is "a payment asked or given for professional services, admissions, licenses, tuition, etc." This

study is concerned with taxes and generally follows the Census Bureau definitions of *tax* and *fee* just quoted.

Most of the decisions in this study about what exactions to count as taxes will seem logical enough to readers. Some may not.

- Previous versions of this study included vehicle operator's licensing fees and some other fees—especially for hunting and fishing licenses—as taxes. That was consistent with the practice of the Census Bureau in its reports on state finance and was necessary because the previous versions of the report used Census Bureau figures for total state tax collections. This report has dropped all licensing fees from the category of taxes because they are *not* taxes and because it was not clear that survey respondents in the past had reported them consistently.
- Like its predecessors, this study counts motor vehicle registration collections and exactions with names like "highway privilege fee" as taxes, however, since in general these can be said to be in lieu of property taxes, if they are not specifically property taxes.
- Previous versions of this study used Census Bureau figures for total state tax collections. Because comparable figures are not yet available from the Census Bureau for FY 1993, this report uses state figures for total tax collections.
- Like its predecessors, this study excludes unemployment compensation taxes. Because it is a federally mandated tax, it is not subject to the state policy making process that is the focus of this report. Including it would distort overall state tax collection figures and serve no useful purpose. This exclusion follows the general policy of excluding unemployment compensation taxes from discussions and comparisons of state taxes. This is consistent with Census Bureau policy in its measurement of what it considers to be state general revenue, that is, multipurpose revenues.
- This report includes the proceeds of state-owned liquor stores as taxes on the grounds that such proceeds tend to be a substitute for taxation in states where there is no public monopoly of liquor sales.

Finally, this report is concerned with the earmarking of *state* taxes to the exclusion of local and federal taxes. Sometimes some or all of the proceeds of a state tax are paid to local governments. In this study, a tax is considered to be a state tax if it is levied by state government, regardless of who spends the revenue. Taxes enacted by or levied by local governments are excluded from this study even when the state government collects the revenue to remit to local governments (as is the case with local sales taxes in some states).

EARMARKING STATE TAXES

The Extent of Earmarking

Every state earmarks taxes to some extent, and a few earmark more than 50 percent of their tax collections. The average amount is less than 25 percent and varies greatly from state to state—from about 4 percent in Kentucky to 87 percent in Alabama (table 1).

Earmarked taxes fell as a proportion of total state tax collections from the time that data on the point were first collected in the 1930s until the 1970s. In 1954, 51.3 percent of state tax collections were earmarked. The proportion fell to 41.1 percent in 1963 and to 23 percent in 1979. Much of that change is explained by the increased state reliance on sales and income taxes in the 1950s and 1960s. Those taxes were powerful generators of revenue and tended not to be earmarked. The revenues they produced overshadowed the amount produced by the taxes that traditionally were earmarked—motor fuel and other excise taxes.

Since 1979, the earmarked share of state tax collections has remained near 23 percent. As table 1 reports on the basis of earlier NCSL reports, the proportion fell to 21 percent in 1984 and returned to 23 percent in FY 1988. As this report demonstrates, by FY 1993 the proportion was 24.4 percent. The increase in earmarking should not be overstated. Because these studies' definitions of taxes have varied slightly over time and because some states did not report information for FY 1988, the variations in these percentages are partly due to reporting error. However, it is clear that legislators now turn somewhat more readily to earmarking taxes than they did in the recent past.

The specific nature of the changes in states where earmarking increased or decreased by 5 percent or more of state tax collections between FY 1988 and FY 1993 reinforces the point. In most cases where earmarking decreased by that amount, there was no policy decision. The decrease resulted from changed patterns of tax collections. But in the states where earmarking grew by 5 or more percent of collections, the growth was the result of a specific policy decision. The major changes in earmarking that legislators approved between FY 1988 and FY 1993 increased earmarking.

These are the major changes in the earmarking of state taxes since FY 1988. Major change here means that a state either increased or decreased its amount of earmarking by at least 5 percent of its total tax collections between FY 1988 and FY 1993.

Reductions in Earmarking

Maine—11.7 percent in FY 1993, down from 16.9 percent in FY 1988. The state repealed earmarking of some minor taxes.

Montana—64.3 percent in FY 1993, down from 71.6 percent in FY 1988. The state reported a lower rate of earmarking personal income taxes and severance taxes; in addition, severance taxes did not grow in proportion to total state tax collections in the period.

New Hampshire—14.2 percent in FY 1993, down from 24 percent in FY 1988. The motor fuel tax, which is the only tax New Hampshire earmarks, did not grow in proportion to total state tax collections in the period.

New Mexico—39.6 percent in FY 1993, down from 47.3 percent in FY 1988. The change is largely accounted for by severance taxes' growing more slowly than total tax collections in the period.

Tennessee—60.1 percent in FY 1993, down from 66.4 percent in FY 1988. The change occurred because collections from the major earmarked taxes have not kept pace with growth in total state tax collections.

Increases in Earmarking

California—18.8 percent in FY 1993, up from 11.7 percent in FY 1988. The increase is due to earmarking 8.4 percent of the sales tax for county health and social service programs and to greater earmarking of tobacco taxes.

Illinois—32.3 percent in FY 1993, up from 20.8 percent in FY 1988. The increase is largely due to greater earmarking of personal and corporate income taxes for city and county governments and to greater earmarking of sales taxes with a wide variety of new beneficiaries.

Louisiana—15.4 percent in FY 1993, up from 8.6 percent in FY 1988. Louisiana reports greater earmarking of sales and severance taxes than in FY 1988.

Nevada—56.9 percent in FY 1993, up from 48.4 percent in FY 1988. The increase is partly due to greater earmarking of the sales tax.

North Carolina—18.5 percent in FY 1993, up from 13.4 percent in FY 1988. The increase is due to earmarking 33 percent of the corporate income tax for reimbursement for state mandates.

South Dakota—47 percent in FY 1993, up from 27.4 percent in FY 1988. The increase is largely due to earmarking more than 50 percent of sales tax collections for K-12 education, new since FY 1988.

New Ways of Designating Taxes

Other changes in tax law in the period provide additional evidence that legislators are increasingly willing to designate taxes for specific expenditures in ways that are somewhat different from traditional earmarking. In 1990, Oklahoma enacted large sales tax and personal income tax increases as part of an education reform package. The taxes were not specifically earmarked, but the legislation provided that all of the revenue from those increases and all the annual growth attributable to the increases in future years would be used for education. In 1991, Arkansas earmarked portions of sales and income tax increases for education, although the amounts were not large enough to be included in the table 1. In 1993, Michigan's education reform package replaced local school funding from property taxes with new earmarking of state sales taxes and other taxes.

Beneficiaries of Earmarked Taxes

New decisions to earmark taxes tend to benefit elementary and secondary education more than any other state program. This is a departure from traditional practice. The primary beneficiaries of earmarking have been transportation and local governments, with education, social services, and environmental programs much less favored. Table 2 shows what areas of state expenditure are most likely to benefit from taxes earmarked in their favor. Tables 3, 4, 5, and 6 itemize earmarking on behalf of local governments, education, social and health programs, and the environment.

Transportation. Although transportation benefits more than any other state program from earmarked revenues, earmarking for transportation is so widespread in the states that a table to show the instances would be superfluous. Details appear in the individual state pages in appendix B. Table 3 notes earmarking for mass transit. Table 2 shows that all 50 states earmark motor fuel taxes, generally for state highways and other transportation purposes. Thirty-one states earmarked motor fuel tax for local governments, usually for transportation purposes. Motor fuel taxes provided 29 percent of the total amount of state tax collections that were earmarked in FY 1993.

Local government. Local governments other than school districts are the beneficiaries of earmarked state taxes in 47 states, most commonly through designation of state motor fuel and vehicle user charges for local roads and highways (table 3). Each of the kinds of taxes shown in table 2 is earmarked for local government in at least one state. The taxes most commonly earmarked for aid to local governments are motor fuel taxes (31 states) and general sales taxes (23 states). Table 3 itemizes how each state designates the use of the taxes it earmarks for local government.

Education. Earmarking for education follows something of a regional pattern, as table 4 shows. No New England states and only one mid-Atlantic state—New Jersey—earmark any state revenue for either K-12 or higher education. In the Great Lakes region, only Illinois and Michigan do so out of the five states in the region. But south and west of the

northeastern quadrant of the continental United States, earmarking state revenues to support education is the rule rather than the exception. Alabama is most decisive on the point, earmarking almost all of its general sales and personal income tax and all of its corporate income tax collections for education. In all, 13 states now earmark a portion of the general sales tax for education, up from 10 in FY 1988. Arkansas and South Dakota earmarked significant shares of sales taxes for education between FY 1988 and FY 1993, and, although it is not reflected in the detail of this report, Michigan increased the proportion of sales tax earmarked for education.

Health, welfare, and human services. Taxes earmarked for health, welfare, and human services are itemized in table 5. Interest in earmarking greater portions of tobacco and alcoholic beverage taxes to benefit health and social programs—an interest evident from the number of questions the National Conference of State Legislatures receives on those topics—has not produced much action over the past five years. This report shows that in FY 1993 11 states earmarked tobacco taxes for health and social programs, up by only two from FY 1988. In FY 1993, 13 states reported earmarking a portion of alcoholic beverage taxes for health and social programs, two fewer than in FY 1988. (The report does not include decisions states made by initiative or referendum in late 1994 to increase and earmark tobacco taxes.)

Environment. This report adds a new table on earmarking for environmental programs. Table 6 shows that 23 states now earmark some revenue sources for environmental programs. A number of such taxes are on products or activities related to environmental issues—on hazardous waste, purchase of new tires, landfill deposits, underground storage tanks, and, in Washington, a wood stove fee whose proceeds are used for wood stove education and enforcement.

Earmarking by Kind of Tax

Table 7 lists the most important taxes to be earmarked and shows the states that earmark each of them (it provides additional detail to the listing in table 2). The table shows how much of the three major state taxes—sales, personal income, and corporate income—is earmarked by each state, and shows which states earmark other taxes.

The most frequently earmarked tax is the motor fuel tax, earmarked to some extent in all 50 states. Thirty-two states earmark all or a portion of the motor vehicle registration fee. Other taxes earmarked in at least half the states are general sales taxes (33 states); tobacco taxes (27 states); taxes on alcoholic beverages, and insurance and severance taxes (24 states each). Other than the general sales tax, the personal and corporate income taxes are the most important state taxes in terms of revenue produced. Seventeen states earmark some of their corporate income tax collections, and 17 earmark at least some personal income tax collections.

Personal income taxes. In FY 1993, 17 states earmarked portions of personal income taxes (tables 7 and 8). Three states earmark all or almost all their personal income tax

collections, each of them largely for education. Utah earmarks 100 percent for education; New Jersey earmarks 82 percent of its collections for K-12 and about 19.5 percent for other programs; and Alabama earmarks all personal income tax collections, with 97.4 percent going for education. Three other states earmark something over one-third of personal income tax collections. Massachusetts earmarks 40 percent for aid to local government, which helps to fund local education; Montana earmarks 37.5 percent with three-quarters of that designated for K-12 education, and Tennessee earmarks 35.3 percent for local government. The other 11 states that earmark any portion of personal income taxes do so on a much smaller scale—Illinois at 19.3 percent, Arizona at 11.7 percent, and the others at 5 percent or less. Earmarking of state personal income taxes has not changed significantly since the previous NCSL study of earmarked taxes.

Corporate income taxes. Seventeen states earmark some of their corporate tax collections (tables 7 and 8). Only Utah earmarks 100 percent, for public education, and it is the only state of the 17 that earmarks more than 50 percent of collections. Four more states earmark between 25 percent and 50 percent—Iowa (45 percent), Massachusetts (40 percent), Montana (39.7 percent), and North Carolina (46.1 percent). These four states primarily designate the earmarked share of corporate income taxes for aid to local government, property tax relief, and compensation for state mandates. The feeling may be that such a purpose can withstand the fluctuations in collections that typify corporate income taxes, which are the least stable of the three major state taxes. Education and aid to local governments tend to be the most common uses of earmarked corporate income taxes in other states as well. This general pattern is unchanged since the previous NCSL study of earmarked taxes, except that North Carolina is now earmarking about 33 percent of the corporate income tax for mandate relief to local government. It produced \$238 million for the purpose in FY 1993.

General sales taxes. States have tended to earmark general sales taxes more often and to a greater degree than personal and corporate income taxes, perhaps because the relative stability of the sales tax (compared with income taxes) makes it an attractive source of funding for special purposes. Another possible reason is that more state sales taxes than income taxes were enacted in the 1930s, 1940s, and 1950s, when earmarking was more characteristic of state fiscal management than later when most states created their income taxes.

Thirty-three states earmark some portion of their general sales taxes. Five states earmark more than 50 percent—Alabama (100 percent), Michigan (77 percent), Nevada (80.3 percent), South Dakota (56.3 percent), and Tennessee (72.3 percent). Ten more states earmark between 25 percent and 50 percent of their general sales taxes—Illinois (36.6 percent), Indiana (41.2 percent), Massachusetts (41 percent), Minnesota (30.8 percent), Mississippi (28.2 percent), Missouri (31.9 percent), New Mexico (39.6 percent), New York (28 percent), Virginia (42.8 percent), and Wyoming (35 percent). Education is the primary beneficiary of earmarking in all these states, with assistance to local government coming in second. The principal changes to occur in earmarking sales taxes since FY 1988 have been that Illinois increased the amount earmarked for local government and mass transit,

Minnesota earmarked 30.8 percent for the local government trust fund, and South Dakota earmarked 56.3 percent for K-12 education.

EVALUATION OF EARMARKING

This section focuses on two main questions about earmarking:

1. Does earmarking constitute good policy? What are the justifications for and criticisms of earmarking?
2. What is the fiscal impact of earmarking? Does it in fact increase spending on the designated purpose?

The basic policy question with regard to earmarking state taxes is whether the inflexibility it imposes on a state revenue system is sufficiently balanced by the guaranteed level of funding it provides programs. For most fiscal analysts and budget experts, there is little, if anything, to be said in favor of earmarking taxes. Advocates who are not charged with overall budget responsibility may find earmarking a desirable way to perpetuate funding for the programs they support. The following discussion of the justifications and criticisms of earmarking approaches the subject from the viewpoint of state fiscal management. The subsequent discussion of the fiscal impact of earmarking asks whether it lives up to its promise of securing funding for its beneficiaries.

Does Earmarking Constitute Good Policy?

The following discussion will sound familiar to many readers. It draws extensively upon NCSL's 1987 book *Earmarking State Taxes*, which in turn was based upon the Tax Foundation's 1965 study *Earmarked State Taxes*, which credited J. Wilner Sundelson's 1938 study *Budgetary Methods in National and State Government* with the initial analysis of state tax earmarking. Sundelson, it should be noted, "attached more importance to the shortcomings of earmarking than to the few merits he found."²

Justifications for Earmarking

The Tax Foundation's report on earmarking notes four justifications for earmarking:

1. Earmarking enforces the benefit principle—those who receive a service should pay for it.
2. Earmarking assures a minimum level of support and continuity of funding for specific projects or services.
3. Earmarking stabilizes state finances.
4. Earmarking can induce the public to support new or increased taxes.³

The benefit principle. The first justification for earmarking listed above is the "benefit principle"—those who benefit from a service ought to pay for it. Because taxes are usually broad-based levies unconnected to a specific service, this justification of earmarking is limited in its application to state government, but that does not make it invalid. This principle works best when a government provides a specific service to a group of people who can be identified and charged without excessive administrative expense. Local governments are more likely to meet this condition than state governments are, but examples can be found on the state level: Toll roads and tuition at a state university are good illustrations.

Usually payments for services are considered fees, not taxes. Few examples of earmarked taxes illustrate the benefit principle. The closest fit between a tax and a benefit is the use of motor fuel taxes for highway finance, but the fit is not precise: Motor fuel taxes are not paid in proportion to the costs highway users impose; and nondrivers, who receive indirect benefits from the existence of a highway network, do not pay directly or in proportion to benefits.

Appendix A, which lists the purposes for which each state earmarks specific taxes, makes it clear that the benefit principle finds little expression in the earmarking of state taxes. The point is well illustrated by the first state listed in appendix A, Alabama, which happens to have the highest proportion of earmarked taxes. The benefit principle can be seen in the state's earmarking 29 percent of lodging tax collections to promote tourism, but the entire list provides no other clear example of the benefit principle except for motor fuel and motor vehicle registration taxes. No cost-benefit linkage seems to exist in Alabama's earmarking of the public utilities tax for mental health, tobacco taxes for welfare expenditures, or general sales taxes for education. The information for the other states in appendix A illustrates the same point. In the overwhelming number of cases, there is no relationship between the service provided and the kind of revenue earmarked to pay for it.

Funding assurance. The second justification for earmarking is that it assures a minimum level of support and continuity of funding for specific projects or services. This discussion will return later to the question of whether earmarking actually can provide such assurance. Assuming that such assurance can be given, is it good policy to provide it? In special cases it may be.

One such use of earmarking is to provide a continuous revenue stream to pay the principal and interest on a bond issue. Maryland earmarks some state property tax revenue for general obligation bonds; Oklahoma does the same with cigarette taxes. If a relatively stable revenue is earmarked, the practice can make state bonds even more attractive than the designation "general obligation" makes them. Because state constitutions usually give general obligation debt priority over any other state expenditure, the practice does not interfere with decision makers' freedom of action since such payments are mandatory.

Earmarking funds for operating expenses, however, is another matter. One authority recently explained:

Earmarking inherently makes it impossible for elected officials to focus on the best mix of taxes, using criteria like impact on various income groups or convenience for taxpayers and administrators, or to concentrate on picking the best mix of spending. Earmarking often ties spending needs moving in one direction, such as indigent health care trending sharply upward, with a revenue source moving in another, such as taxes on tobacco products.⁴

Stability. The third justification listed above is that earmarking contributes stability to a state financial system. Earmarking certainly adds rigidity, by limiting elected officials' power to allocate funds among competing purposes. By partially or fully excluding programs that benefit from earmarked revenues from the give-and-take of a legislative budget process, earmarking can distort policy on the basis of decisions made in earlier years. Statutes that determine earmarking are likely to remain in effect since most budgeting on the state level builds on previous decisions. This rigidity should not be confused with stability. Stability in the sense of a predictable, fairly steady flow of revenue is independent of earmarking. Stability depends upon the state's choice of taxes, the breadth of the tax base, diversity of the state economy, and the elasticity of the tax system rather than upon how collections are assigned.

Inducement to support new taxes. The fourth argument is that earmarking can induce the public to support new or increased taxes that voters might oppose (in a referendum or through their elected representatives) if the money were to go into the general fund to be allocated through the appropriations process. The recent set of major earmarked tax proposals in California indicates that this argument has strong appeal. There is some political appeal in this notion, but it is also possible that it may disillusion voters. When new taxes are earmarked, what happens to the revenue from old taxes? Sometimes unearmarked revenue can be moved away from a program at the same time that it gains new earmarked revenue. If that is done (and budgetary pressures may make the temptation very powerful), program proponents could be disillusioned.

Thus, the arguments in favor of earmarking tend to be of limited application to the real world of state taxes and budgets or to be limited in scope. The arguments against earmarking are more powerful.

Criticisms of Earmarking

Some criticisms of earmarking are the following:

1. Earmarking hampers legislatures' budgetary control by removing revenues and expenditures from the review that occurs in the appropriations process. For effective financial management, legislatures need the power to weigh the merits of each state program in terms of the total state revenue.
2. Earmarking distorts the distribution of funds among programs, since there is no necessary relationship between the amount a source produces and what it is used for.
3. Earmarking reduces the flexibility of the revenue structure, increasing the difficulty of adapting budgets to changing economic conditions.
4. Earmarking infringes on the policymaking powers of the executive branch and the legislature, because it removes a portion of governmental activities from periodic review and because earmarking statutes tend to remain in force after the need for which they were established has passed.

Reduction of budgetary control. All four criticisms are expressions of one theme: Earmarking prevents comprehensive budgeting. In the 1980s, state control over state budgets tended to diminish as a consequence of federal mandates, consent decrees, judicial decisions especially regarding education and corrections, and state entitlement programs. Earmarking further diminishes legislators' and governors' budgetary control.

Legislative budgeting focuses on the appropriations process, which in turn is governed by what is available in the general fund—the money subject to appropriation. One of the principles of good budgeting is to take all revenues and objects of expenditure into account. In no other way can elected officials carry out their responsibility to set priorities in response to current economic and social conditions. Weighing the relative merits of programs as diverse as road construction, education, corrections, and public health is not just a question of effective financial management, as the first criticism above suggests, but is also a fundamental responsibility of legislators and governors.

Distortion of fund distribution. As the second criticism says, earmarking can produce a distortion of funding through the lack of relationship between a source of revenue and its use. Appendix A shows that earmarking taxes tends to be arbitrary—little connection exists between the source of revenue and its use, except for taxes earmarked for transportation. There is also no necessary relationship between program needs and the amount of revenue earmarked taxes raise. There is no reason to expect, for example, that a state sales tax earmarked for public schools will provide the actual amount decision makers might choose to allocate for them. If the revenue is too little, education would

suffer in the absence of additional funding. If the revenue is too much, other public purposes may lack adequate funding.

The principle of using an earmarked revenue source of support for a public purpose can work well if a direct relationship exists between revenues and program costs, as in the case of a water district that charges for water. The absence of such a relationship reduces the chances that revenue will match needs. If additional funding for a program has to be provided by appropriation, there is no rationale for earmarking revenue for the program since the question of the right funding for it remains in the public policy arena.

Less flexibility. The third criticism is that earmarking reduces the flexibility of a state revenue structure. One way it does this has to do with cash management. No tax produces an even flow of collections in the course of a fiscal year. Sales tax collections may be high in January and low in June. Income tax collections may rise and fall according to how close a month is to the date for quarterly estimated payments and to April 15. Cyclical fluctuations can cancel each other out, however, so that the more sources of revenue in the general fund, the smoother its cash flow will be. Earmarking complicates revenue structures by requiring more elaborate accounting and cash management systems than otherwise would be necessary.

More important, earmarking can make it hard for policymakers to respond to changes in the economy or necessary changes in the overall spending pattern. In the late 1970s and early 1980s, for example, the costs of highway construction and maintenance tended to rise faster than inflation in general, while motor fuel tax revenue grew much slower. This contributed to the deterioration of highways and bridges. Adherence to traditional highway funding patterns made it difficult for legislators to respond because voters had to be convinced to accept higher motor fuel taxes while fuel prices were perceived as high. In this instance, earmarked revenues proved inadequate for their purpose. In other cases, good policy might require that funding be shifted from a program that benefits from earmarking to one that does not, a shift that the practice of earmarking would hinder.

Infringement on policymaking powers. The fourth criticism of earmarking is that it reduces executive and legislative control of the budgets of programs that benefit from earmarking. Even legislatures with extensive program review capabilities are unlikely to review every state program annually outside the appropriations process. In some states, the appropriations process may constitute the only frequent evaluation of program activities. Activities not reliant upon appropriations are likely to get less scrutiny than others, and past decisions to earmark revenue for a program may remain after the need for the program has changed.

For all the apparent strength of these criticisms, which have been circulated for more than 50 years, earmarking remains very much a part of the state fiscal scene. Probably the chief reason is that, whatever the defects of the practice, it is perceived as a source of fiscal strength for the programs that receive such funds. So far, this discussion has focused on

general state fiscal management and budgeting. The fiscal impact of earmarking on a program also needs consideration.

What Is the Fiscal Impact of Earmarking?

Does earmarking live up to expectations and guarantee a specific level of funding for its beneficiary? The answer depends largely on circumstances.

Consider two hypothetical examples in which state legislators are contemplating earmarking \$50 million from a tax to operate the state police and \$200 million from a tax to aid elementary and secondary schools.

States invariably spend many times more on school aid than they do on the state police. If the expenditures before earmarking were \$40 million for the state police and \$1 billion for school aid, what effect would earmarking have? At first glance, it would increase the state police budget at least \$10 million. There would not necessarily be any change in state aid for elementary and secondary schools, however, because the state already was spending five times as much as the earmarked revenue. If it wanted to, the state could take away \$200 million of general revenue that it previously was spending on school aid and devote it to some other purpose (higher spending on other programs or lower taxes), leaving the size of the school aid budget unchanged.

So a key issue is the amount of revenue earmarked compared with the existing level of spending for the designated program. If the amount of earmarked revenue is less, then there is no guarantee that earmarking will increase spending for that program. If it is more, earmarking will have some effect. But the impact of earmarking may be no greater than the difference between the previous spending and the amount earmarked. In the example of the state police, earmarking would increase spending at least \$10 million, which is far less than the full \$50 million earmarked, but would not necessarily increase the funding beyond \$10 million. Only in the extreme case where a state has not spent anything at all on a program would funding for a program grow by the full amount of revenue earmarked for it.

A classic instance of the failure of an earmarked revenue to increase spending as it was expected to do occurred in Illinois, where a state lottery was created to increase funding for education: all net state lottery revenue is earmarked for the Common School Fund. It amounted to \$524 million in fiscal year 1988. But a recent analysis of the role of the lottery in Illinois state finance notes:

While lottery revenues to education have skyrocketed, state budgetary allocations (which include the lottery revenues) are increasing at a decidedly reduced pace relative to the pre-lottery years. . . . Funding from sources other than the lottery immediately

began to decline after the lottery's inception. . . [T]he only conclusion that can be drawn is that lotteries which are designated to support education, in all likelihood, do not.⁵

Although the example involves earmarking lottery proceeds and not a tax, the source of the revenue is not at issue: The point is that because money is transferable, earmarking cannot guarantee funding growth for a program.

Although the foregoing analysis describes the most important consideration in evaluating how earmarking affects budget allocations, several other factors can be noted:

- Earmarking sometimes makes it feasible to raise total state revenue to a higher level than it would be otherwise. If the designated purpose normally receives a large proportion of the state budget, then it probably will receive a significant share of any new revenue. To take one prominent example, earmarking certain revenue for school aid may not necessarily increase the level of that aid by the amount of new earmarked revenue because schools invariably receive a large amount of aid regardless of earmarking. It is likely, however, to increase aid somewhat because schools are such a high priority for states.
- When a particular earmarking provision is first adopted, it may cause spending for the designated purpose to increase because of the publicity attendant on enacting the earmarking, but over time the earmarked revenue may have less effect on spending levels as the spotlight shifts to other areas. Because inflation normally causes total spending to rise year after year, it is difficult to trace the effects of earmarking in the years after it is first implemented.
- In some cases, the proponents of a particular program may not only succeed in obtaining some earmarked revenue but also attach a requirement that it be used to supplement (not substitute for) the previous level of spending. Such *effort maintenance requirements* are usually ineffective because of the problem just described—inflation leads to higher outlays from one year to the next, so after a few years there is no way of knowing whether spending is any higher as a result of earmarking than it would have been otherwise.
- Most of the previous discussion has pointed to ways of thwarting the intention of earmarking, but another consideration may tend to offset them. Earmarking may be a commitment to increase spending in a certain area, so it could strengthen the arguments of those who want more spending.
- Earmarking actually may decrease funding for a particular area. An analysis by the Children's Defense Fund noted that "some advocates. . . feel that Children's Trust Funds provide a way to let many state legislators 'off the

hook.' Many legislators may feel they have already 'done their bit' for children such as AFDC and medical assistance without adequate support." Such a perverse result is especially likely if the earmarked tax source grows at a relatively slow rate.

The intent of earmarking is easily circumvented when the legislature appropriates earmarked funds. For example, in Colorado if the legislature decides that a certain function does not require all of the revenue from its earmarked revenue source, only a portion of the earmarked funds will be appropriated. It is not known how widespread the practice of appropriating earmarked funds is.

Examples of the effects of earmarking. Because the key issue is the amount of money earmarked in comparison with what was already being spent on the designated program, it follows that earmarking will tend to have more significance the larger the earmarked revenue source in proportion to the budget of the designated program. This rule has to be viewed in a relative sense. Even a large revenue source earmarked for a major function may have no fiscal significance, while a relatively small revenue source devoted to a minor function may increase its budget. It is impossible to say what a program's funding would be in the absence of earmarking, but a review of some of the programs that frequently receive revenue helps fill out the picture.

Aid to schools. K-12 education, which is the largest budget responsibility in virtually all states, rarely receives the full benefit from earmarking, even though money frequently is earmarked for it. Extreme examples occur in Alabama, Utah, Michigan, and New Jersey. Alabama and Utah earmark all or almost all personal and corporation income tax revenue for schools, Michigan earmarks 60 percent of its sales tax as well as portions of several other taxes for schools, and New Jersey earmarks its entire personal income tax for schools and property tax relief. In all three cases, however, a substantial amount of additional revenue from other taxes must be added to fund the school aid program, so the earmarking does not necessarily increase the size of the program at all.

Smaller revenue sources, such as lotteries or "sin" taxes, have even less chance of influencing the size of the school aid budget. Two qualifications previously noted must be recalled here: Earmarking may increase the school budget when it is first enacted, for example, when a lucrative new lottery is established (as in California in 1985) or when the sales tax is raised to increase school aid (as in South Carolina in 1984). This boost in the school aid budget, however, may be transitory. A second qualification is that schools receive such a large share of the state budget that if earmarking helps increase the total amount of state revenue, schools are certain to obtain some significant proportion of the new money.

General aid to cities and counties. Aid to local governments is a function that receives little or no money in some states and a substantial amount in some others, so earmarking could increase the general aid budget allocation if a large revenue source is devoted to it. Michigan, for example, earmarks significant portions of its sales tax and single business tax

(a form of value-added tax) to cities and counties, an action that surely benefits them. Another significant example is Nevada, which earmarks about 39 percent of state sales tax collections for local governments. But as table 3 shows, most earmarking for local government is from much smaller revenue sources (such as alcoholic beverage or tobacco taxes), so it is of relatively minor fiscal significance. Many of these minor revenue sources are inelastic, so their revenue grows slowly, further diminishing the value of earmarking.

Highways. A distinction has to be made between money earmarked for state and local streets and roads. One fiscal staffer in a state where gasoline taxes and other motor vehicle fees are constitutionally dedicated to highways responded to NCSL's 1987 earmarking survey by observing, "It is not clear that the state would spend a significantly different amount on highways and transportation under any alternative financing plan." This same comment could be made in many other states. It is beyond the scope of the report to determine whether such earmarking increases or decreases state road spending. Evidence can be cited on both sides of this issue. On the one hand, having a separate revenue source exempts most highway funds from across-the-board cuts that states usually implement during periods of general revenue shortfalls. (At least three-quarters of the states had such cutbacks during the state fiscal crises of 1982-83.) On the other hand, the motor fuel tax—the largest source of earmarked road money—is one of the slowest growing taxes levied by states because gasoline consumption per mile traveled has declined and most states impose flat per gallon rates.

Most states earmark tax revenue not only for state roads but also for city and county roads and streets. For example, when the state gasoline tax is increased, a portion of the added revenue generally flows automatically to local governments. This added road money, however, will not necessarily increase highway spending if the recipient already was spending some of its tax money for roads. The locality could use some or all of its increased state aid to substitute for the tax money already being spent on highways. In that case, the state highway aid would have a similar effect to an increase in general revenue sharing.

Senior citizens programs. Two states earmark significant revenue sources for programs benefiting the elderly—New Jersey (the casino tax) and Pennsylvania (the lottery). Some fiscal experts believe that these actions have led to more services for senior citizens in those states. Examples include low-cost taxi service and heavily subsidized prescription medicine. This does not imply, however, that *all* of the revenue from the casino tax and lottery results in higher spending for senior citizens. For example, Pennsylvania funds its property tax circuitbreaker from the lottery. The majority of other states have such programs, so it is likely that Pennsylvania would provide a circuitbreaker even if there were no earmarking. In the early 1980s, financing for some health programs in Pennsylvania formerly paid for by the state general fund was transferred to the lottery.

Other Effects of Earmarking

As discussed in the previous section, even if earmarking does not increase the budget of the designated function, it is not altogether meaningless. Several legislative fiscal staff reported to NCSL that earmarked funds receive less scrutiny by the legislature than general fund spending, and one person suggested that programs with earmarked funds exhibited less accountability. Earmarking also may reduce uncertainty about how much will be available for particular programs, permitting more long-range planning. This is not true, however, if the earmarked revenue source fluctuates considerably from year to year.

CONCLUSION

The use of earmarked taxes in state government appears to have stabilized, with its major role being in highway finance. Even that use, which is reasonably consistent with the benefit principle, illustrates one of the problems of earmarking: Single revenue sources will not automatically provide funding equal to demand for services. Thus, policy decisions remain even when programs are financed by earmarked revenues: Is the level of service to be governed by the source of taxes or by level of need, which might require additional funding? From the perspective of program finance, earmarking may not live up to its advocates' expectations.

Earmarking is more likely to hamper than assist state budgetary design and management. Programs not dependent on the cyclical appropriations process can disappear from view. Since earmarking can produce too little funding for optimum service levels, it can damage a desirable program just as earmarking can perpetuate a less needed one. Although there may be strategic advantages in earmarking a tax, no policymaker should lose sight of the overall disadvantages of earmarking.

Tables 1-9

Table 1
Proportion of Tax Revenue Earmarked, by State
Fiscal Years 1954, 1963, 1979, 1984, 1988 and 1993

State	1954	1963	1979	1984	1988	1993
New England						
Connecticut	26 %	23 %	0 %	1 %	12 %	10 %
Maine	46	39	19	20	17	12
Massachusetts	56	54	41	40	N/A	39
New Hampshire	53	54	31	24	24	14
Rhode Island	6	4	0	1	5	5
Vermont	42	39	23	23	12	13
Mid-Atlantic						
Delaware	0	3	0	5	7	6
Maryland	47	40	34	24	20	17
New Jersey	7	2	25	39	36	39
New York	13	10	0	6	N/A	8
Pennsylvania	41	63	15	15	14	11
Great Lakes						
Illinois	39	43	14	18	21	32
Indiana	49	39	43	33	30	26
Michigan	67	57	38	39	35	39
Ohio	48	48	21	18	19	17
Wisconsin	63	61	N/A	12	12	9
Plains						
Iowa	51	44	19	13	21	22
Kansas	77	66	29	25	21	25
Minnesota	73	74	12	13	14	16
Missouri	57	40	20	29	30	27
Nebraska	55	53	41	29	22	21
North Dakota	73	43	29	21	22	22
South Dakota	59	54	33	32	27	47
Southeast						
Alabama	89	87	88	89	89	87
Arkansas	41	36	21	18	17	13
Florida	40	39	28	28	26	28
Georgia	29	22	11	9	8	6
Kentucky	46	29	N/A	16	N/A	4
Louisiana	85	87	5	4	9	15
Mississippi	40	37	N/A	30	26	26
North Carolina	38	30	20	8	14	19
South Carolina	69	62	56	55	44	17
Tennessee	72	77	60	61	66	60
Virginia	39	32	27	24	25	25
West Virginia	57	39	21	21	20	19
Southwest						
Arizona	47	51	31	29	32	30
New Mexico	80	31	36	44	47	40
Oklahoma	62	59	N/A	43	24	21
Texas	81	66	54	20	24	21
Rocky Mountain						
Colorado	75	51	17	25	18	20
Idaho	51	44	38	32	25	21
Montana	61	53	55	60	65	64
Utah	71	62	52	48	N/A	55
Wyoming	61	64	54	69	N/A	17
Far West						
Alaska	N/A	6	1	2	9	8
California	42	28	12	13	12	19
Hawaii	N/A	7	5	5	6	5
Nevada	55	35	34	52	49	57
Oregon	47	36	23	19	23	21
Washington	35	30	29	26	29	30
Average	51 %	41 %	23 %	21 %	24 %	24 %

Notes: Figures have been rounded to whole numbers in this table. Figures for 1993 are carried out to one decimal place in tables in appendix A.
N/A = Not available

Source: 1954 and 1963, Tax Foundation, *Earmarked State Taxes*; 1979, Montana Office of the Legislative Fiscal Analyst, memo (March 19, 1980); 1984, 1988, and 1993, NCSL surveys.

Table 2
Number of Major State Taxes Earmarked, by Tax and Purpose, FY 1993

	General Sales	Tobacco	Alcoholic Beverage	Insurance	Public Utilities	Pari-mutuel	Personal Income	Corporation Income	Motor Fuel	Motor Vehicle Registration	Gaming	Property	Severance
Number of states levying tax	45	50	50	50	50	36	43	45	50	50		42	39
Number of states earmarking tax ^a	33	27	24	24	12	10	17	17	50	32	8	14	24
Purpose: ^b													
Local government (includes highways)	23	9	15	10	6	3	9	11	31	18	5	4	18
Education (K-12 and Higher Ed.)	13	7	7	3	3	—	7	6	1	3	1	4	9
State highways	13	1	1	1	1	—	—	2	47	30	—	—	—
Health/welfare/human services	2	11	13	1	1	1	1	1	1	1	1	1	—
Pensions	1	2	2	10	—	—	—	—	—	2	—	2	1
Parks/natural resources	3	4	—	—	—	—	—	—	2	2	2	1	5
Debt service/building funds	8	6	1	—	—	2	2	3	4	2	2	3	2
Environmental programs	5	2	—	—	—	—	1	3	6	3	—	—	3
Other	12	7	10	11	4	8	4	4	24	14	4	2	9

Notes:

a. Includes states earmarking only a portion of the tax.

b. Because a tax often is earmarked for several purposes, numbers under purposes may not add to the number of states earmarking the tax.

Table 3
Earmarking for Local Government, FY 1993

State	Type of Tax	Percent Dedicated	Recipient
New England			
Connecticut	Vehicle registration and other	100.0 %	Transportation fund
Maine	Sales	5.1	Cities and towns
	Personal income	5.1	Cities and towns
	Motor fuel	100.0	State and local highways
	Motor vehicle fees & licenses	100.0	State and local highways
Massachusetts	Gas	90.0	State and local highways, mass transit, administration
	Corporate income	40.0	Local aid fund
	Personal income	40.0	Local aid fund
	Sales	40.0	Local aid fund
New Hampshire	Gasoline, road toll, other users of fuel and motor vehicle fees	12.5	Local government
Rhode Island	Sales and gross receipts	(a)	Cities and towns
	Personal income	(a)	Cities and towns
	Motor fuel	58.8	Dept. of transportation for intermodal surface transportation and RI public transit authority
Mid-Atlantic			
Delaware	Insurance	67.0	Volunteer fire companies, police departments, and nonprofit ambulance and rescue
New Jersey		10.0	Municipal aid
	Public utility	52.9	Municipal tax replacement
	Realty transfer	27.5	Municipalities for neighborhood preservation and affordable housing grants
	Insurance premiums	1.2	Counties
New York		9.5	Municipalities
	Petroleum business	8.7	Mass transit operating assistance fund
	Sales and use	24.1	Local government assistance corporation
		3.9	Mass transportation operating assistance fund
	Corporation and utilities	4.1	Mass transportation operating assistance fund
	Corporation franchise surcharge	10.4	Mass transportation operating assistance fund
	Bank tax surcharge	11.3	Mass transportation operating assistance fund
	Insurance tax surcharge	8.9	Mass transportation operating assistance fund

Table 3, continued

State	Type of Tax	Percent Dedicated	Recipient
Pennsylvania	Corporation and utilities tax surcharge	7.9 %	Mass transportation operating assistance fund
	Sales and use	0.4	Public transportation assistance fund
	Liquid fuels	4.2	Liquid fuels tax fund (local roads)
		2.7	Local highway turnback program
	Public utilities realty	28.5	Public transportation assistance fund
	Lease tax; tire fee; and vehicle rental fee	100.0	Public transportation assistance fund
Great Lakes			
Illinois	Personal and corporate income	12.0	Cities and counties
	Sales	3.0	Cities and counties
		4.1	Counties and mass transit
		0.4	Downstate public transportation
		0.2	Metro-east transportation
	Motor fuel	19.2	Cities
		13.7	Counties
		6.2	Townships and road districts
	Inheritance	5.8	Counties
	Riverboat gambling tickets	25.1	Cities and counties
Indiana	Sales	0.8	Mass transit
	Alcoholic beverage	25.0	Cities and towns
	Tobacco	15.4	Cities and towns
	Financial institutions	43.9	Local units
	Fuel	8.8	Local road and street
	Hazardous waste	24.0	Counties
Michigan	Sales	15.0	Local governments
		1.7	Public transportation
	Personal income	9.8	Local governments
	Single business	15.2	Local governments
Ohio	Horse wagering	83.1	Cities w/ tracks, purses
	Sales and use	4.7	Local government fund and local government revenue assistance fund
	Public utility excise	5.0	Local government fund and local government revenue assistance fund
	Horse racing	22.6	Local government
	Personal income	4.7	Local government fund and local government revenue assistance fund
		5.7	Library and local government support fund

Table 3, continued

State	Type of Tax	Percent Dedicated	Recipient
Wisconsin	Corporate franchise	4.9 %	Local government fund and local government revenue assistance fund
	Motor fuel	9.9	Highways-municipal
		8.6	Highways-county
		4.6	Highways-townships
		4.6	Local transportation improvement
	Intangible property	62.6	Local government fund
	Estate	65.1	Local governments
	Real estate transfer	19.9	Counties
Plains			
Iowa	Real estate transfer	17.3	Counties
	Franchise (b)	27.0	Cities
		18.0	Counties
Kansas	Sales and use	3.3	Local government
		2.5	Cities and counties
	Liquor and beer	21.2	City or county of origin
	Motor vehicle rental	100.0	All property tax levying units
	Motor fuel	40.1	City/county highways
	Motor carrier property	100.0	City/county highways
	Severance	3.5	Counties in producing area
	Sales and use	30.8	Local government trust fund
Minnesota	Motor vehicle excise	30.8	Local government trust fund
	Mortgage registry	3.0	County revenue fund
	Deed transfer	3.0	County revenue fund
Missouri	Financial institution	98.0	Home political subdivisions
Nebraska	Motor fuel	13.8	County highways
		13.8	City highways
	Motor vehicle registration	23.3	County roads
		23.3	City roads
	Motor vehicle sales	23.3	County roads
		23.3	City roads
	Sales	1.7	Cities
		0.1	Townships
		2.6	Counties
North Dakota	Oil & gas gross production	39.6	Counties
		34.0	Counties
	Coal severance	22.8	Counties
		21.6	County roads
		13.2	City streets
	Cigarette and tobacco	5.9	Township roads
		9.6	Cities
		13.4	Local fire departments

Table 3, continued

State	Type of Tax	Percent Dedicated	Recipient
South Dakota	Alcoholic beverage	25.0 %	Municipalities
	Bank franchise	72.2	Political subdivisions
	Credit card operations	5.1	Counties with banks offering or doing credit card business
	License plate fees	96.0	Counties
	Malt beverage	50.0	Local governments (c)
	Malt beverage	24.5	Municipalities
	Liquor	25.0	Municipalities
	Inheritance	9.9	Counties
	Mineral	20.0	Counties
	Mineral severance	48.0	Counties
Southeast			
Alabama	Alcoholic beverage	4.0	Counties
		0.9	Cities
	Motor fuel	42.9	Counties and cities
	Motor vehicle registration	20.2	Counties and cities
	Petroleum inspection	16.0	Counties and cities
	Severance	20.1	Counties and cities
	Corporate franchise	6.6	Counties
	Financial institution excise	50.0	Cities
		25.0	Counties
	Mortgage/deed record	33.0	Counties
Arkansas	Insurance	9.4	Counties
	Pari-mutuel	3.4	Mental retardation/indigent patients
	Severance	34.0	County aid; oil museum fund
	Motor fuel	15.0	County roads
		15.0	Municipal roads
	Motor vehicle registration	14.9	County aid road fund
Florida		14.9	Municipal aid road fund
	Sales and use	8.5	Local governments
	Solid mineral severance	9.5	Counties where mined
	Oil & gas severance	11.8	Counties
	Pari-mutuel	28.3	Counties
	Tobacco	2.6	County revenue sharing
		33.7	Municipal revenue sharing
	Highway fuel	50.0	County highways
		50.0	City highways
	Constitutional gas	100.0	County highways
	Intangibles	32.7	Counties
		0.2	Local school boards
	Documentary stamp	3.0	Local government housing trust fund
	Dept. of revenue	100.0	District school boards
	Motor vehicle	14.6	Small business administration for Counties

Table 3, continued

State	Type of Tax	Percent Dedicated	Recipient
Kentucky	Constitutional gas Coal severance Minerals, natural gas, oil production Motor fuels	6.7 %	Revenue sharing for municipalities
		6.7	Fuel tax refund for counties
		100.0	Counties
		3.0	Local government economic development fund
		12.0	Local government economic assistance fund
		49.7	Local government economic assistance fund
		22.2	Construction, reconstruction, and maintenance of secondary and rural roads
		18.3	Construction, reconstruction and maintenance of county roads and bridges
		7.7	Construction, reconstruction and maintenance of urban roads and streets
		Louisiana	Vehicle licenses
Severance and royalties	3.5		Parish governments
	3.6		Parish governments
Insurance	3.8		Local fire departments
Video poker	25.0		Local governments
Mississippi	Motor fuel	8.5	Local highways
	Sales	15.0	Municipalities
	Insurance premium	5.9	Municipal fire protection
		5.9	County fire protection
	Alcoholic beverage	2.6	Municipalities
	Oil severance	24.1	Counties
	Gas severance	32.8	Counties
	Nuclear plant in lieu	94.0	Cities and counties served by the nuclear plant
	Petroleum	14.1	State aid road fund for counties
		11.5	Counties on gulf coast
North Carolina	Auto privelege	18.2	Counties
	Public utilities	43.6	Cities-state tax sharing
	Beer and wine	26.8	Local—state tax sharing
	Liquor	2.7	County rehabilitation contribution
		4.4	County law enforcement
		3.7	County alcohol education
		34.9	County/city districts
	Property: Intangibles	77.1	Local-state tax sharing
	Accommodation	100.0	Local government
	Gasoline county watercraft	100.0	Local government
Tennessee	Sales and gross receipts	4.5	Cities
		1.2	Counties
	Beer	10.4	Cities
		10.4	Counties
	Alcoholic beverage	17.5	Counties

Table 3, continued

State	Type of Tax	Percent Dedicated	Recipient
Virginia West Virginia	Personal income	26.0%	Cities
		9.3	Counties
	Excise	1.9	Cities
		1.0	Counties
	Gasoline	12.3	Cities
		24.6	Counties
	Motor fuel	8.8	Cities
		17.4	Counties
	Special petroleum products	15.3	Cities
		9.5	Counties
	Severance	70.0	Counties
	Mixed drinks	31.3	Cities
		16.7	Counties
	Alcoholic beverage	66.8	Local government
	Consumer sales tax—additional 5% on sales of beverages (alcoholic) outside of municipalities	100.0	Counties and municipalities
	Coal severance	31.4	Municipalities
		68.6	Counties
	Insurance premium—additional 1%	50.0	Volunteer fire departments
Southwest Arizona	Sales	13.7	Counties
		9.0	Cities
	Insurance premiums	4.2	Fire districts
	Personal and corporate income	11.4	Cities
	Motor fuel	21.2	Cities
		14.1	Counties
		2.3	Maricopa County/cities
		1.4	Pima County/cities
		1.3	Rural counties
		0.9	Rural cities
	Motor vehicle license	17.1	Counties
		17.1	Cities
		3.4	County assessors—administration
	Jet fuel excise	15.9	Counties
		10.1	Cities
	Severance	30.4	Counties
		20.1	Cities
	Liquor licenses	25.8	Counties
	Boulder canyon projects	33.3	County special fund
	Salt river project—municipalities	100.0	Urban in-lieu fund
	Rental occupancy	22.2	Counties

Table 3, continued

State	Type of Tax	Percent Dedicated	Recipient
New Mexico		11.1 %	Cities
	Gross receipts	35.9	Counties and municipalities
	Compensating	10.0	Small cities assistance fund
		10.0	Small counties assistance fund
		5.9	Local government road fund
	Gasoline	10.1	Counties and municipalities
		5.6	County government road fund
		5.6	Municipal road fund
		1.4	Municipal arterial fund
	Cigarette	13.2	County and municipal cigarette fund
	Insurance premium	36.7	Local fire districts
		1.7	Volunteer fire pensions
	Ad valorem production	93.4	County treasurers
	Motor vehicle excise	25.0	Local government road fund
		18.9	County road fund
		12.6	Counties and municipalities
		50.0	County road fund
Oklahoma	Alcoholic beverage	29.0	Cities and towns
	Diesel fuel	24.2	County roads
	Gasoline	1.9	Cities and towns
		32.8	County roads
	Motor vehicle collections	2.5	Cities and towns
		5.9	Counties for roads
		0.7	County government
		2.1	County road fund
		2.9	County road improvement fund
	Gas severance	7.3	Counties for roads
	Oil severance	7.4	Counties for roads
Texas	Gasoline, diesel, LPG	--	\$7.3 million annual dedication to local highways
	Mixed drinks gross receipts	10.7	Cities
		10.7	Counties
Rocky Mountain			
Colorado	Cigarette	28.1	Local government
	Severance	50.0	State government impact fund
Idaho		50.0	Local government impact fund
	Sales	3.9	Cities
		9.9	Counties
	Alcoholic beverage	14.1	Counties
		21.1	Cities
Montana	Highway user	35.8	Local highways
	Alcoholic beverages	16.9	Local government
	Corporation income	9.6	Local government
	Video gaming	62.7	Local government
	Motor fuel	12.1	Local highways

Table 3, continued

State	Type of Tax	Percent Dedicated	Recipient
Wyoming	Severance	35.7 %	Local government
	Sales and use	35.0	Cities, towns and counties
	Severance	9.2	Cities, towns and counties
	Fuel	32.3	Cities, towns and counties
	Cigarette	76.8	Cities, towns and counties
Far West			
Alaska	Public utilities	100.0	Borough/city
	Fuel (Aviation)	59.4	Municipal gov't where collected
	Corporation income	19.8	Municipal assistance
	Fisheries business	51.2	Municipal gov't where collected
California	Sales and use	1.1	Mass transit and transit planning
	Cigarette & tobacco	0.5	Cities
	Vehicle license fee	43.1	County general purpose
		29.4	City general purpose
Hawaii	Motor fuel	34.0	City streets/county roads
	Motor fuel	43.3	Counties
	Transient accommodation	95.0	Counties
Nevada	Sales	23.4	Counties
		14.0	Cities
		6.3	Special districts
	Cigarette	24.2	Cities
		3.2	Counties
	Liquor	12.3	Cities
		1.4	Counties
	Jet fuel	100.0	Counties
		38.2	County, city, town roads
	Annual fee on games (gaming)	95.8	Counties
Oregon	Net proceeds of minerals	45.8	Counties and other local governments
	Tobacco	6.5	Cities
		6.5	Counties
	Alcoholic beverage	31.4	Cities
		9.2	Counties
	Motor fuel	23.9	Counties
		15.3	Cities
	Vehicle registration	12.1	Counties
		7.3	Cities
		21.3	Counties
Washington		13.6	Cities
	Property in-lieu	100.0	Local government
	Amusement device	35.3	Counties
	Alcoholic beverage	6.0	Cities, counties, and drug/alcohol programs
		7.4	Cities and counties
	Motor vehicle excise	1.3	County sales & use tax equalization
		3.9	City sales & use tax equalization
		7.2	Cities for police/fire /public health

Table 3, continued

State	Type of Tax	Percent Dedicated	Recipient
		1.0 %	Criminal justice assistance for high crime cities
		1.0	City population distribution for criminal justice
		4.9	County criminal justice
		0.9	High capacity transportation
		22.3	Mass transit
		0.6	Central puget sound public transportation
		0.2	Public transportation systems
	Motor vehicle fuel	10.3	City highways
		23.6	County highways
		13.4	Urban highway grants
	Public utilities district privilege	54.9	Local taxing districts
	Public utilities	2.5	Local public works assistance
	Real estate excise	7.7	Local public works assistance
	Refuse collection	100.0	Local public works assistance
	Sales and use	0.2	Cities
		0.2	Counties
	Travel trailer/camper excise	12.9	Counties
		12.9	Cities based on population

Notes:

- a. General revenue sharing of 6.1% combined sales and income tax revenue was delayed until FY 1994.
- b. Amount earmarked will not fall below 45.0%, but is capped at \$9.8 million.
- c. Distributed among levels of local government by some method such as share of property value.

Table 4
Earmarking for K-12 and Higher Education, FY 1993

State	Type of Tax	Percent Dedicated	Recipient
New England (no states)			
Mid-Atlantic			
New Jersey	Gross income	82.0 %	K-12 education
Great Lakes			
Illinois	Personal and corporate	7.3	K-12; higher education
	Public utilities	1.6	K-12 education
	Cigarette	20.8	K-12 education
	Intertrack/OTB wagering	14.0	Home economics extension councils
	Riverboat gambling tickets	75.0	K-12 education
	Pull tabs and jar games	50.0	K-12 education
	Bingo	48.6	K-12 education
	Sales	21.6	K-12 education
	Sales	60.0	School aid fund
	Industrial facilities	100.0	School aid fund
Michigan	Cigarette	8.0	School aid fund
	Liquor	29.4	School aid fund
Plains			
Kansas	Sales and use	9.6	K-12 education
	Individual income	4.9	K-12 education
	Severance	3.5	K-12 education in producing area
Minnesota	Mining occupation	40.2	Elementary and secondary schools
		10.0	University of Minnesota
Missouri	Individual income	0.1	Missouri Community College job
	Sales, use, and motor	22.0	Public schools
	Cigarette	69.2	State school money fund
Nebraska	Insurance	30.8	Fair share fund
		60.0	K-12 education, counties and cities
		89.6	Permanent school fund
North Dakota	One-mill statewide property	100.0	University Medical Center
South Dakota	Sales and use	56.3	K-12 education
Southeast			
Alabama	Sales	94.7	Education
	Public utilities	72.0	Education
	Tobacco	31.7	Education
	Insurance	19.5	Education
	Alcoholic beverage	14.5	Education
	Rental	40.0	Education
	Personal income	97.4	K-12 education
	Corporation income	100.0	K-12; higher education
	Property	46.0	Education
Arkansas	Corporate income estimates	5.9	Technical colleges; lifelong learning
	Sales	9.7	K-12 education

Table 4, continued

State	Type of Tax	Percent Dedicated	Recipient
		0.1 %	Department of Education
		0.2	Vo-tech administration
		0.6	Department of Higher Education grants
		2.7	Four-year and community colleges
Florida	Mixed drink	26.2	Univ. of Arkansas Med. Center
	Gross receipts utilities	100.0	Public education capital outlay and debt service trust fund
Louisiana	Royalties from offshore properties	50.0	K-12 education
		50.0	Higher education
Mississippi	Sales	1.6	Public school building fund
		2.3	Local school districts
		32.0	Higher education enhancement fund
		68.0	K-12 education enhancement fund
North Carolina	Income corporations	12.5	County school facilities capital
South Carolina	Sales	20.1	Education
Tennessee	Sales	67.2	Education
	Tobacco	99.5	Education
	Mixed drinks	48.1	Education
Virginia	Sales and use	28.6	K-12 education
West Virginia	Soft drinks	100.0	West Virginia University Medical School
Southwest			
Arizona	Motor vehicle license	17.1	Schools
New Mexico	Oil and gas state royalty	100.4	State Permanent Fund
Oklahoma	Motor vehicle collections	29.3	School districts
	Gas severance	7.3	School districts
	Oil severance	7.5	School districts
Texas	Cement	25.0	Public education (K-12)
	Coin-operated amusement	25.0	Public education (K-12)
	Professional	25.0	Public education (K-12)
	Utilities	25.0	Public education (K-12)
	Oil production	25.0	Public education (K-12)
	Natural gas	25.0	Public education (K-12)
	Oil and gas well	25.0	Public education (K-12)
	Sulphur	25.0	Public education (K-12)
	Motor carriers	25.0	Public education (K-12)
	Motor vehicle sales	25.0	Public education (K-12)
	Motor vehicle use	25.0	Public education (K-12)
	Insurance occupation	25.0	Public education (K-12)
	Alcoholic beverage	25.0	Public education (K-12)
	Cigarette	1.8	Public education (K-12)
	Gasoline, diesel, LPG	25.0	Public education (K-12)

Table 4, continued

State	Type of Tax	Percent Dedicated	Recipient
Rocky Mountain			
Idaho	Alcoholic beverage	9.4 %	K-12 education
		2.3	Community colleges
	All other	0.8	Public schools
Montana	Individual income	28.4	K-12 education
	Corporation income	22.0	K-12 education
	Severance	4.0	K-12 education
	Property	89.6	K-12 education
	Property	6.0	Higher education/vo-tech
		0.4	Vocational education
Utah	Individual income	100.0	Public education
	Corporate franchise	100.0	Public education
	Mineral production	100.0	Public education
	Gross receipts	100.0	Public education
Far West			
Alaska	Tobacco	16.2	School construction
Nevada	Sales	33.6	Local school districts
		3.0	State distributive school account
	Estate	47.3	K-12 education
		47.3	University system
Oregon	Oil and gas severance	100.0	K-12 education
Washington	Alcoholic beverage	4.6	Drug enforcement and education
	Real estate excise	92.7	K-12 education
	State property	100.0	K-12 education

Table 5
Earmarking for Health, Welfare, and Human Services, FY 1993

State	Type of Tax	Percent Dedicated	Recipient
New England			
Massachusetts	Cigarette	100.0 %	Health protection and health care
Vermont	Fuel gross receipts	100.0	Weatherization trust fund
Mid-Atlantic			
New Jersey	Alcoholic beverage excise	12.5	Alcohol education, rehabilitation and
	Casino gross receipts	100.0	Senior and disabled citizens services
	Employer payroll	100.0	Relief fund for children with
	Hospital assessments	100.0	Various health care institutions
Pennsylvania	Cigarette	3.3	Children's health fund
Plains			
Illinois	Bingo	48.6	Mental health
	Uncashed pari-mutuel tickets	3.0	Veterans rehabilitation
Indiana	Alcoholic beverage	8.4	Addiction services
Michigan	Sales	0.3	Health
	Cigarette	16.0	Health and safety fund
Ohio	Liquor profits	2.6	Alcohol treatment and prevention
Kansas	Liquor and beer	2.6	Alcoholism treatment and prevention
Minnesota	Cigarette	10.4	Health care access fund
	Health care	100.0	Health care access fund
Southeast			
Alabama	Public utilities	24.5	Mental health
	Tobacco	6.0	Welfare
	Insurance	3.8	Mental health
	Alcoholic beverage	7.7	Mental health
		25.2	Human resources
	Contractors gross receipts	85.0	Mental health
		15.0	Welfare
	Corporate franchise	16.4	Welfare
Arkansas	Cigarette	3.6	Aging and adult services
Florida	Tobacco	25.9	Public medical assistance trust fund
	Alcoholic beverages	1.6	Child and adolescent substance abuse
Kentucky	Cigarette	16.7	U. of K. Tobacco and Health Research
Mississippi	Alcoholic beverage	8.1	Dept. of Mental Health
North Carolina	Liquor	2.7	County, rehabilitation contribution
		3.7	County, alcohol education
South Carolina	Bingo	25.0	Local--aging
	Documentary	8.7	Low-income housing

Table 5, continued

State	Type of Tax	Percent Dedicated	Recipient
West Virginia	Portion of marriage and divorce filing fees	100.0 %	Regional domestic violence programs and shelters
Southwest			
Arizona	Telecom excise	38.3	Telecom for the deaf
New Mexico	Personal income	0.6	Retiree health care fund
	Liquor excise	52.0	Community alcoholism and detoxification fund
Oklahoma	Cigarette	19.8	Dedicated health research fund
	Occupational health and safety	93.8	Special occup. health and safety fund
Rocky Mountain			
Idaho	Cigarette	2.7	Cancer control
		0.7	Tumor registry
	Alcoholic beverage	9.4	Alcohol programs
		5.5	Welfare
Montana	Alcoholic beverages	24.0	Alcohol treatment/rehab
	Property	4.0	Welfare/medicaid
Far West			
California	Sales and use	8.4	County health and social service programs
	Cigarette and tobacco excise	66.8	Health programs
	Vehicle license fee	24.6	County health and social service programs
Nevada	Liquor	4.1	Alcohol/drug abuse programs
Oregon	Alcoholic beverage	7.3	Alcoholism programs
Washington	Real estate excise	0.1	Low-income housing assistance

Table 6
Earmarking for Environmental Programs, FY 1993

State	Type of Tax	Percent Dedicated	Recipient
New England			
Connecticut	Hazardous waste	100.0%	Emergency spill response fund
	Solid waste	100.0	Solid waste fund
	Resource recovery/landfill	100.0	Municipal solid waste recycling trust fund
Massachusetts	Gas	0.03	Environmental law enforcement
Vermont	Gasoline surcharge	100.0	Petroleum cleanup fund
Mid-Atlantic			
Delaware	Gross receipts	2.9	Hazardous waste cleanup fund
	Public accommodation	12.5	Beach preservation program
Maryland	Electrical energy surcharge	100.0	Environmental fund
	Boat titling	96.6	Waterway improvement
New Jersey	Environmental (various)	100.0	Various environmental funds (e.g., litter control, landfill closure, recycling, and hazardous waste cleanup)
Pennsylvania	Capital stock and franchise	3.8	Hazardous sites cleanup fund
Great Lakes			
Illinois	Motor fuel	1.7	Underground storage tank cleanup
Indiana	Hazardous waste	76.0	Hazardous response
Ohio	Corporate franchise	1.2	Litter control and recycling
	Severance	100.0	Reclamation
Wisconsin	Temporary recycling surcharge	100.0	State recycling programs
Plains			
Kansas	New tires	100.0	Waste tire management
Minnesota	Hazardous waste generator	100.0	Environmental response, compensation, and compliance account
	Litter	100.0	Litter reduction/recycling
Nebraska	Petroleum wholesalers	100.0	Underground storage tanks
	New tires and landfill tipping	100.0	Waste reduction/recycling
Southeast			
Tennessee	Special petroleum products	28.6	Underground storage tank fund
Florida	Sales and use	0.2	Solid waste management trust fund
	Pollutant excise	11.3	Water quality assurance trust fund
	Solid mineral severance	25.7	Nonmandatory land reclamation trust fund
		0.9	Reclamation trust fund
Southwest			
Arizona	Water use	100.0	Water quality assurance revolving fund
	Underground storage tanks	100.0	Underground storage tank revolving fund
	Personal and corporate income	0.2	Water quality assurance revolving fund

Table 6, continued

State	Type of Tax	Percent Dedicated	Recipient
Oklahoma	Motor fuel special assessment fee	36.2%	Storage tank indemnity fund
	Waste tire recycling fee	92.0	Waste tire recycling indem. fund
	Petroleum excise on gas	10.7	Corp. commission plugging fund
		88.1	Oil conservation fund
	Petroleum excise on oil	10.5	Corp. commission plugging fund
		84.9	Oil conservation fund
Rocky Mountain			
Idaho	General sales	1.0	Water pollution
	Cigarette	6.7	Water pollution
Far West			
Nevada	Gasoline	3.8	Petroleum cleanup
Oregon	Tire excise	100.0	Waste toxic programs
	Amusement device	32.3	Youth conservation corps
	Hazardous substance	100.0	Hazardous waste programs
Washington	Cigarette	23.5	Water pollution control
	Hazardous substance	100.0	Toxics control
	Hazardous waste	100.0	Hazardous waste disposal and education
	Generators fee		
	Hazardous waste	100.0	Hazardous waste disposal and education
	Generators planning		
	Litter	100.0	Waste reduction, recycling and litter control
	Motor vehicle excise	1.9	Air pollution control
	Oil spill administration	100.0	Oil spill administration
	Oil spill response	100.0	Oil spill response
	Petroleum products	100.0	Pollution liability insurance program
	Replacement tire fee (expired 10/1/94)	100.0	Vehicle tire recycling
	Sales and use	0.1	Water pollution control
	Solid waste (expires 7/1/95)	100.0	Solid waste management
	Tobacco products	29.2	Water pollution control
	Travel trailer/camper excise	5.4	Air pollution control
	Wood stove fee	100.0	Wood stove education and enforcement

Table 7
States That Earmark Specific Taxes, FY 1993

Personal Income (17 states)		Corporation Income (17 states)		General Sales & Gross Receipts (33 states)	
	Percent Dedicated		Percent Dedicated		Percent Dedicated
Alabama	97.4	Alaska	19.8	Alabama	100.0
Arizona	11.4	Alabama	23.0	Arizona	22.9
Hawaii	0.1	Arkansas	5.9	Arkansas	13.3
Idaho	0.8	Idaho	0.4	California	9.5
Illinois	12.0	Illinois	12.0	Colorado	4.5
Kansas	5.0	Indiana	8.9	Connecticut	0.2
Maine	5.1	Iowa	27.0	Florida	11.1
Massachusetts	40.0	Maryland	37.2	Hawaii	0.4
Michigan	9.8	Massachusetts	40.0	Idaho	16.1
Missouri	0.1	Michigan	15.2	Illinois	36.6
Montana	37.3	Montana	39.7	Indiana	41.2
New Jersey	99.5	New York	4.1	Kansas	26.8
New Mexico	0.6	North Carolina	46.1	Louisiana	5.1
Ohio	4.7	Ohio	4.9	Maine	5.1
Rhode Island	0.5	Pennsylvania	4.6	Massachusetts	41.0
Tennessee	35.3	Tennessee	19.3	Michigan	77.0
Utah	100.0	Utah	100.0	Minnesota	30.8
				Mississippi	28.2
				Missouri	31.9
				New Mexico	39.6
				New York	28.0
				Nevada	80.3
				North Carolina	0.2
				North Dakota	5.7
				Ohio	4.7
				Pennsylvania	0.4
				Rhode Island	0.5
				South Carolina	20.1
				South Dakota	56.3
				Tennessee	72.3
				Virginia	42.8
				Washington	3.9
				Wyoming	35.0

Table 7, continued

Motor Fuel (50 states)			Motor Vehicle Registration (32 states)		Tobacco (27 states)	
Alabama	Louisiana	Ohio	Alabama	Montana	Alaska	New Mexico
Alaska	Maine	Oklahoma	Arizona	Nebraska	Alabama	Nevada
Arizona	Maryland	Oregon	Arkansas	New Jersey	Arizona	North Dakota
Arkansas	Massachusetts	Pennsylvania	California	New Mexico	Arkansas	Oklahoma
California	Michigan	Rhode Island	Colorado	Nevada	California	Oregon
Colorado	Minnesota	South Carolina	Connecticut	North Carolina	Colorado	Pennsylvania
Connecticut	Mississippi	South Dakota	Hawaii	Oklahoma	Florida	Tennessee
Delaware	Missouri	Tennessee	Idaho	Oregon	Idaho	Texas
Florida	Montana	Texas	Iowa	South Dakota	Illinois	Washington
Georgia	Nebraska	Utah	Kansas	Tennessee	Indiana	Wyoming
Hawaii	Nevada	Vermont	Louisiana	Texas	Kentucky	
Idaho	New Hampshire	Virginia	Maine	Utah	Massachusetts	
Illinois	New Jersey	Washington	Maryland	Virginia	Michigan	
Indiana	New Mexico	West Virginia	Michigan	Washington	Minnesota	
Iowa	New York	Wisconsin	Minnesota	West Virginia	Missouri	
Kansas	North Carolina	Wyoming	Mississippi		Montana	
Kentucky	North Dakota		Missouri		Nebraska	

Insurance (24 states)	Severance (24 states)	Alcoholic Beverage (24 states)	Property (14 states)	Public Utilities (12 states)	Pari-mutuel (10 states)
Alabama	Alabama	Alabama	Alabama	Alaska	Arizona
Arizona	Arizona	Arizona	Arizona	Alabama	Arkansas
Arkansas	Arkansas	Arkansas	Indiana	Arizona	California
Colorado	Colorado	Colorado	Kansas	Idaho	Florida
Delaware	Florida	Florida	Maryland	Illinois	Illinois
Florida	Kansas	Idaho	Missouri	Montana	Kansas
Idaho	Kentucky	Indiana	Montana	New Jersey	Minnesota
Illinois	Louisiana	Kansas	Nevada	North Carolina	New Jersey
Indiana	Mississippi	Michigan	North Carolina	Ohio	Ohio
Kansas	Montana	Mississippi	North Dakota	Pennsylvania	Washington
Louisiana	Nebraska	Montana	Ohio	Texas	
Maine	New Mexico	New Jersey	Oregon	Washington	
Mississippi	Nevada	New Mexico	Washington		
Montana	North Dakota	Nevada	Wisconsin		
Nebraska	Ohio	North Carolina			
New Jersey	Oklahoma	Ohio			
New Mexico	Oregon	Oklahoma			
New York	South Dakota	Oregon			
North Dakota	Tennessee	South Dakota			
Oregon	Texas	Tennessee			
South Carolina	Utah	Texas			
Texas	West Virginia	Virginia			
Washington	Wisconsin	Washington			
West Virginia	Wyoming	West Virginia			

Table 8
Earmarking of Personal and Corporation Income Taxes, FY 1993

State	Type of Tax	Percent Dedicated	Recipient
New England			
Maine	Personal income	5.1%	Cities and towns
Massachusetts	Corporate income	40.0	Local aid fund
	Personal income	40.0	Local aid fund
Rhode Island	Personal income	(a)	Cities and towns
Mid-Atlantic			
Maryland	Corporate income (b)	37.2	Transportation trust fund
New Jersey	Gross income	82.0	K-12 schools
		7.5	Homeowner and tenant rebates
		10.0	Municipal aid
		4.1	Mass transportation operating assistance fund
New York	Corporation and utilities	4.1	Mass transportation operating assistance fund
	Corporation franchise surcharge	10.4	Mass transportation operating assistance fund
Pennsylvania	Corporate net income	4.6	Industrial development fund
Great Lakes			
Illinois	Personal and corporate income	12.0	Cities and counties
		7.3	K-12; higher education
Indiana	Corporate income	8.9	Property tax relief
Michigan	Personal income	9.8	Local governments
	Single business	15.2	Local governments
Ohio	Personal income	4.7	Local government fund and revenue assistance fund
		5.7	Library and local government support fund
	Corporate franchise	4.9	Local government fund and revenue assistance fund
		1.2	Litter control and recycling
Plains			
Iowa	Franchise (c)	27.0	Cities
		18.0	Counties
Kansas	Individual income	4.9	K-12 education
		0.1	Worker training
Missouri	Individual income	0.1	Missouri Community College job training program fund
Southeast			
Alabama	Personal income	97.4	K-12 education
	Corporation income	100.0	K-12 education
Arkansas	Corporate income estimates	5.9	Technical colleges; lifelong learning centers; community colleges; technical institutes
North Carolina	Income corporations	33.6	Reimbursement for state tax mandates
		12.5	County school facilities capital
Tennessee	Personal income	26.0	Cities
		9.3	Counties
	Excise	16.4	Sinking fund
		1.9	Cities
		1.0	Counties

Table 8, continued

State	Type of Tax	Percent Dedicated	Recipient
Southwest			
Arizona	Personal and corporate income	11.4%	Cities
		0.2	Water quality assurance revolving fund
		0.1	Tourism fund
New Mexico	Personal income	0.6	Retiree health care fund
Rocky Mountain			
Idaho	Personal income	0.8	State building
	Corporation	0.4	State building
Montana	Individual income	28.4	K-12 education
		8.7	Building fund
	Corporation income	22.0	K-12 education
		9.6	Local government
		8.1	Building fund
Utah	Individual income	100.0	Public education
	Corporate franchise	100.0	Public education
Far West			
Alaska	Corporation income	19.8	Municipal assistance
Hawaii	Personal income	0.1	State election campaign fund

Notes:

- a. General revenue sharing of 6.1% combined sales and income tax revenue was delayed until FY 1994.
- b. Thirty percent of the earmarked amounts, \$278.6 million, is shared with local government.
- c. Amount earmarked will not fall below 45.0% but is capped at \$9.8 million.

Table 9
Earmarking of Sales and Use Taxes, FY 1993

State	Type of Tax	Percent Dedicated	Recipient
New England			
Connecticut	Sales	4.8%	Local convention and tourism districts
Maine	Sales	5.1	Cities and towns
Massachusetts	Sales	40.0	Local aid fund
Rhode Island	Sales	(a)	Cities and towns
Mid-Atlantic			
New York	Sales and use	24.1	Local government assistance corporation
		3.9	Mass transportation operating assistance fund
Pennsylvania	Sales and use	0.4	Public transportation assistance fund
Great Lakes			
Illinois	Sales	21.6	K-12 education
		5.3	Build Illinois program
		0.4	Metropolitan pier program
		3.0	Cities and counties
		4.1	Counties and mass transit
		0.4	Downstate public transportation
		0.2	Metro-East transportation
		1.6	Motor fuel tax fund
Indiana	Sales	40.4	Property tax relief
		0.8	Mass transit
		0.04	Railroads
Michigan	Sales	60.0	School aid fund
		15.0	Local governments
		1.7	Public transportation
		0.3	Health
Ohio	Sales and use	4.7	Local government fund and local government revenue assistance fund
Plains			
Kansas	Sales and use	11.4	State highways
		9.6	K-12 education
		3.3	Local government
		2.5	Cities and counties
Minnesota	Sales and use	30.8	Local government trust fund
Missouri	Sales, use, and motor vehicles	2.9	Conservation commission fund
		22.0	Public schools
		3.8	Motor fuel tax fund
		1.7	Highways
		1.2	State parks fund
		1.2	Soil and water conservation fund
		53.3	State highways
		23.3	County roads
Nebraska	Motor vehicle sales	23.3	City roads

Table 9, continued

State	Type of Tax	Percent Dedicated	Recipient
North Dakota	Sales	1.8%	Capital construction fund
		1.7	Cities
		0.3	Park districts
		0.1	Townships
		2.6	Counties
South Dakota	Sales and use	56.3	K-12 education
Southeast			
Alabama	Sales	94.7	Education
Arkansas	Sales	5.3	Other
		9.7	K-12 education
		0.1	Department of Education
		0.2	Vo-tech administration
		0.6	Department of Higher Education grants
		2.7	Four-year and community colleges
Florida	Aviation sales	100.0	Aeronautic division
	Sales and use	8.5	Local governments
		2.4	Hurricane Andrew recovery and rebuilding trust fund
Louisiana	Sales, use and motor vehicles	0.2	Solid waste management trust fund
		0.3	Airports
		0.8	Economic development
		0.8	Statewide tourism advertising/promotion
		3.1	Debt service (special)
Mississippi	Sales	0.1	Local tourism development
		15.0	Municipalities
		1.6	Public school building fund
		0.2	State four-lane construction project
		2.3	Local school districts
		32.0	Higher education enhancement fund
		68.0	K-12 education enhancement fund
North Carolina	Sales	0.2	Wildlife resources fund
South Carolina	Sales	20.1	Education
Tennessee	Sales	67.2	Education
		0.8	Sinking fund
		4.3	Cities
Virginia	Sales and use	28.6	K-12 education
		14.2	Highways
Southwest			
Arizona	Sales	13.7	Counties
New Mexico	Gross receipts	9.0	Cities
		0.2	Disease control
		35.9	Counties and municipalities
		0.05	Aviation board
		Compensating	10.0
		10.0	Small counties assistance fund

Table 9, continued

State	Type of Tax	Percent Dedicated	Recipient
Rocky Mountain			
Colorado	Sales	4.5%	Old age pension fund
Idaho	Sales	3.9	Cities
		9.9	Counties
		1.0	Water pollution
		0.1	State buildings
		1.2	Property tax relief
Wyoming	Sales and use	35.0	Cities, towns and counties
Far West			
California	Sales and use	8.4	County health and social service programs
		1.1	Mass transit and transit planning
Hawaii	General excise	0.4	Bond reserve fund
Nevada	Sales	33.6	Local school districts
		3.0	State distributive school account
		23.4	Counties
		14.0	Cities
		6.3	Special districts
Washington	Sales and use	0.1	Water pollution control
		0.2	Cities
		0.2	Counties
		3.4	State general obligation bond retirement

Note:

- a. General Revenue Sharing of 6.1% combined sales and income tax revenue was delayed until FY 1994.

Appendix A

Earmarked Taxes in Each State, by State

Alabama
Fiscal Year 1993

State Tax	Total Collections (millions)	Amount Earmarked (millions)	Percent Earmarked	Recipient
Sales or Gross Receipts				
Sales	\$1,188.3	\$1,125.7	94.7 %	Education
		62.6	5.3	Other
Public utilities	293.6	211.7	72.0	Education
		71.8	24.5	Mental health
Tobacco	68.6	21.8	31.7	Education
		4.1	6.0	Welfare
		18.3	26.7	Other
Insurance	190.6	37.0	19.5	Education
		7.3	3.8	Mental health
Alcoholic beverage ^a	122.4	9.4	7.7	Mental health
		30.8	25.2	Human resources
		17.8	14.5	Education
		5.0	4.0	Counties
		1.1	0.9	Cities
Lodging	17.4	4.3	25.0	Tourism
Contractors gross receipts	18.0	15.3	85.0	Mental health
		2.7	15.0	Welfare
Rental	40.3	16.1	40.0	Education
Income				
Personal income	1,545.1	1,505.1	97.4	K-12 education
Corporation income	182.8	182.8	100.0	K-12 education
Corporate franchise	122.1	20.0	16.4	Welfare
		8.1	6.6	Counties
Financial institution excise	33.2	16.4	50.0	Cities
		8.3	25.0	Counties
Highway User				
Motor fuel	442.0	252.0	57.0	State highways
		189.5	42.9	Counties and cities
		0.5	0.1	Other
Motor vehicle registration	115.1	59.9	52.0	State highways
		23.3	20.2	Counties and cities
Petroleum inspection	59.7	49.0	82.0	State highways
		9.6	16.0	Counties and cities
		2.1	0.4	Agriculture
Miscellaneous				
Property	122.7	56.6	46.0	Education
		18.9	16.0	Pensions
Severance ^b	65.4	13.2	20.1	Counties and cities
		5.9	9.0	Forestry
Mortgage/deed record	17.9	5.9	33.0	Counties
Total Tax Revenue:	\$4,703.3			
Total Dedicated Revenue:	\$4,090.1			
Proportion Earmarked to Total:	87.0%			

Notes:

- a. The alcoholic beverage tax includes state liquor store net income and alcohol beverage license fees.
b. The severance tax includes petroleum and forest products.

Alaska
Fiscal Year 1993

State Tax	Total Collections (millions)	Amount Earmarked (millions)	Percent Earmarked	Recipient
Sales or Gross Receipts				
Public utilities	\$2.2	\$2.2	100.0 %	Borough/city
Tobacco	16.7	2.7	16.2	School construction
Fuel (aviation)	6.4	3.8	59.4	Municipal gov't where collected
Fuel (marine)	8.8	8.8	100.0	Water/harbor facilities
Fuel (highway)	25.6	25.6	100.0	Highway projects
Income				
Corporation income	216.2	42.9	19.8	Municipal assistance
Miscellaneous				
Fisheries business	42.2	21.6	51.2	Municipal gov't where collected
Salmon enhancement	6.7	6.7	100.0	Qualified regional aquaculture association
Seafood marketing	3.6	3.6	100.0	Alaska Seafood Mktg. Institute
Alaska public utilities	2.4	2.4	100.0	Public utilities
Regulatory cost charge				
Total Tax Revenue:	\$1,451.3			
Total Dedicated Revenue:	\$120.3			
Proportion Earmarked to Total:	8.3%			

Note:

The Alaska Constitution prohibits dedicated taxes. With the exception of the portion of tobacco tax going to the school fund, the earmarking of revenues is contingent upon legislative appropriation.

Arizona
Fiscal Year 1993

State Tax	Total Collections (millions)	Amount Earmarked (millions)	Percent Earmarked	Recipient
Sales or Gross Receipts				
Sales	\$1,974.1	\$271.0	13.7 %	Counties
		178.0	9.0	Cities
		3.0	0.2	Disease control
Insurance premiums	115.2	7.4	6.4	Public safety
		4.8	4.2	Fire districts
Pari-mutuel	8.1	1.8	22.2	Racing and breeding
		1.0	12.3	Livestock and agriculture
		0.4	4.9	Coliseum and exposition
Liquor	40.9	15.2	37.2	Corrections fund
Tobacco	53.6	6.3	11.8	Corrections fund
Income				
Personal and corporate	1,606.9	183.7	11.4	Cities
Income		2.9	0.2	Water quality assurance revolving fund
		2.0	0.1	Tourism fund
Highway User				
Motor fuel	322.6	7.3	2.3	Miscellaneous funds ^a
		113.8	35.3	State highway Fund
		68.3	21.2	Cities' highways
		45.5	14.1	Counties' highways
		33.6	10.4	State highway fund
		7.4	2.3	Maricopa County/cities' highways
		4.5	1.4	Pima County/cities' highways
		4.2	1.3	Rural counties' highways
		2.9	0.9	Rural cities' highways
Motor vehicle license	333.7	105.0	31.5	Highway user revenue fund
		57.2	17.1	Counties
		57.2	17.1	Cities
		57.2	17.1	Schools
		11.4	3.4	County assessors—administration
Motor carrier	120.3	120.3	100.0	Highway user revenue fund
Use fuel	72.0	72.0	100.0	Highway user revenue fund

Arizona (continued)
Fiscal Year 1993

State Tax	Total Collections (millions)	Amount Earmarked (millions)	Percent Earmarked	Recipient
Miscellaneous				
Airline flight property	\$11.3	\$11.3	100.0 %	Aviation fund
Aircraft licenses	1.4	1.4	100.0	Aviation fund
Jet fuel excise	6.9	1.1	15.9	Counties
		0.7	10.1	Cities
Telecom excise	8.1	5.0	61.7	911
		3.1	38.3	Telecom for the deaf
Watercraft license	1.6	0.5	31.3	Watercraft licensing
		0.1	6.3	State lake improvement
		1.0	62.5	Boating safety fund
Water use	1.5	1.5	100.0	Water quality assurance revolving fund
Severance	28.3	8.6	30.4	Counties
		5.7	20.1	Cities
Intrastate utilities	6.5	5.7	87.7	Utilities regulation revolving fund
		0.8	12.3	Residential utilities consumer office revolving fund
Underground storage tanks	21.1	21.1	100.0	Underground storage tank revolving fund
Liquor licenses	3.1	0.8	25.8	Counties
		0.3	9.7	Other earmarked
Boulder Canyon projects	0.3	0.1	33.3	County special fund
Salt River Project—municipalities	0.1	0.1	100.0	Urban in-lieu fund
Rental occupancy	0.1	0.0	22.2	Counties
		0.0	11.1	Cities
Controlled substances	0.0	0.0	100.0	RICO fund
Total Tax Revenue:	\$5,084.5			
Total Dedicated Revenue:	\$1,514.2			
Proportion Earmarked to Total:	29.8%			

Note:

- a. Miscellaneous funds in this case cover aviation and boating, and the distributions are intended to represent taxes on motor fuel for aircraft and watercraft.

**Arkansas
Fiscal Year 1993**

State Tax	Total Collections (millions)	Amount Earmarked (millions)	Percent Earmarked	Recipient
Sales or Gross Receipts				
Sales	\$1,120.7	\$109.2	9.7 %	K-12 education
		0.7	0.1	Department of education
		2.0	0.2	Vo-tech administration
		7.0	0.6	Department of Higher Education grants
		30.0	2.7	Four-year and community colleges
Tourism	5.8	5.8	100.0	Parks and tourism
Aviation sales	3.2	3.2	100.0	Aeronautic division
Cigarette	69.5	2.5	3.6	Aging and adult services
Insurance	78.9	7.4	9.4	Counties
		6.9	8.7	Firemen's relief pension
		7.8	9.9	Policemen's relief pension
Income				
Corporate income tax estimates	145.8	8.6	5.9	Technical colleges; lifelong learning centers; community colleges; Technical institutes
Pari-mutuel	17.6	0.6	3.4	Mental retardation/indigent patients
Native wine	a	a		Wine production research
Mixed drink	4.2	1.1	26.2	Univ. of Arkansas Med. Center
Highway User				
Motor vehicle registration	79.8	11.9	14.9	County aid road fund
		11.9	14.9	Municipal aid road fund
Motor fuel	293.3	205.3	70.0	State highways
		44.0	15.0	County roads
		44.0	15.0	Municipal roads
Motor fuel	16.1	13.0	80.7	State aid road fund
Miscellaneous				
Real estate transfer	10.0	7.3	73.0	County and circuit court; continuing education; county aid; natural and cultural resources; grants fund and historic preservation fund; parks and tourism
Severance	10.6	3.6	34.0	County aid; Oil Museum fund
Timber severance	3.6	3.6	100.0	Forestry Commission
Total Tax Revenue:	\$3,122.7			
Total Dedicated Revenue:	\$399.2			
Proportion Earmarked to Total:	12.8%			

Note:

a. The amount is negligible.

California
Fiscal Year 1993

State Tax	Total Collections (millions)	Amount Earmarked (millions)	Percent Earmarked	Recipient
Sales or Gross Receipts				
Sales and use	\$16,612.0	\$1,391.0	8.4 %	County health and social service programs
		176.0	1.1	Mass transit and transit planning
Cigarette and tobacco	691.0	462.0	66.8	Health programs
		37.0	5.4	Natural resources programs
		3.0	0.5	Cities
Pari-mutuel horse racing	114.0	39.0	34.2	Local fairs
Highway User				
Vehicle license	2,963.0	1,276.0	43.1	County general purpose
		872.0	29.4	City general purpose
		730.0	24.6	County health and social service programs
		58.0	2.0	State collection costs
Vehicle registration	1,495.0	967.0	64.7	Vehicle regulation and law enforcement (highway patrol)
		528.0	35.3	State highway account
Motor fuel	2,468.0	1,428.0	57.9	State highway account
		840.0	34.0	City streets/county roads
		53.0	2.2	Parks/boating facilities
Total Tax Revenue:	\$48,300.0			
Total Dedicated Revenue:	\$9,086.0			
Proportion Earmarked to Total:	18.8%			

Notes:

- a. The state constitution requires the state's General Fund to provide at least \$16,326 million to K-12 and community colleges in 1992-93. This is a spending requirement, not a revenue dedication.
- b. Earmarking by initiative generally requires a vote of the people to eliminate.

Colorado
Fiscal Year 1993

State Tax	Total Collections (millions)	Amount Earmarked (millions)	Percent Earmarked	Recipient
Sales or Gross Receipts				
Sales	\$998.0			
Tobacco	4.6			
Liquor	23.2			
Inheritance	19.7			
Subtotal to Old Age Pension Fund	1,045.5	\$47.0	4.5 %	Old Age Pension Fund ^a
Cigarette	56.6	15.9	28.1	Local government ^b
Insurance	92.1	21.1	22.9	Fire and police pensions ^c
Highway User				
Motor fuel	379.8	379.8	100.0	Highway users tax fund ^d
Gross ton/mile	0.5	0.5	100.0	Highway users tax fund ^d
Motor vehicle registration	103.0	103.0	100.0	Highway users tax fund ^d
Motor vehicle penalty	4.3	4.3	100.0	Highway users tax fund ^d
Miscellaneous	30.0	30.0	100.0	Highway users tax fund ^d
Miscellaneous				
Tourism promotion	11.0	11.0	100.0	Tourism promotion fund ^e
Severance	24.0	12.0	50.0	State government impact fund
		12.0	50.0	Local government impact fund
Total Tax Revenue:	\$3,122.7			
Total Dedicated Revenue:	\$636.6			
Proportion Earmarked to Total:	20.4%			

Notes:

- The Colorado Constitution requires that 85% of all sales, use, excise taxes, liquor taxes, tobacco products taxes, and inheritance taxes are credited to the Old Age Pension Fund. After satisfying the requirements of the OAP Fund, all remaining monies are credited to the general fund.
- Statutorily, local governments are apportioned an amount equal to 27% of the proceeds. The funds are distributed to cities and towns in proportion to the amount of state sales tax collected in a jurisdiction relative to all state sales taxes collected. Funds are distributed to counties based on the percentage that collections in the unincorporated area of the county contributes to sales tax revenues statewide.
- Statutorily, monies are credited to the General Fund, except for substantial amounts that have been transferred to the fire and police members' benefit fund, for death and disability insurance and for volunteer firemen.
- Statutorily, both state and local highways share in the fund.
- July 1, 1993, was the sunset date for this tax.

**Connecticut
Fiscal Year 1993**

State Tax	Total Collections (millions)	Amount Earmarked (millions)	Percent Earmarked	Recipient
Sales or Gross Receipts				
Sales	\$2,056.2	\$4.8	0.2 %	Local convention and tourism districts
Highway User				
Motor fuels	397.8	397.8	100.0	Transportation fund
Motor vehicle registration and other	242.9	242.9	100.0	Transportation fund
Miscellaneous				
Rental car	3.0	3.0	100.0	Tourism fund
Hazardous waste	4.4	4.4	100.0	Emergency spill response fund
Solid waste	2.1	2.1	100.0	Solid waste fund
Resource recovery/landfill	0.9	0.9	100.0	Municipal solid waste recycling trust fund
Total Tax Revenue:	\$6,486.5			
Total Dedicated Revenue:	\$655.9			
Proportion Earmarked to Total:	10.1%			

**Delaware
Fiscal Year 1993**

State Tax	Total Collections (millions)	Amount Earmarked (millions)	Percent Earmarked	Recipient
Sales or Gross Receipts				
Insurance	\$21.4	\$14.5	67.0 %	Volunteer fire companies, police departments, and nonprofit ambulance and rescue
Gross receipts	102.0	2.9	2.9	Hazardous waste cleanup fund
Public accomodation	6.5	0.8	12.5	Beach preservation program
		0.8	12.5	County tourism bureaus
Highway User				
Motor fuel	75.9	75.9	100.0	Transportation trust fund
Motor fuel decal	2.9	2.9	100.0	Transportation trust fund
Miscellaneous				
Realty transfer	34.4	3.1	9.0	Land and water conservation trust fund
Total Tax Revenue:	\$1,560.8			
Total Dedicated Revenue:	\$100.9			
Proportion Earmarked to Total:	6.5%			

Florida
Fiscal Year 1993

State Tax	Total Collections (millions)	Amount Earmarked (millions)	Percent Earmarked	Recipient
Sales or Gross Receipts				
Sales and use	\$9,426.0	\$798.5	8.5 %	Local governments
		228.8	2.4	Hurricane Andrew recovery and rebuilding trust fund
		18.8	0.2	Solid waste management trust fund
Gross receipts utilities	447.9	447.9	100.0	Public education capital outlay and debt service
Pari-mutuel	105.5	29.9	28.3	Counties
		17.0	16.1	Dept. of Business and Professional Regulation administration
Tobacco	449.0	11.6	2.6	County revenue sharing
		151.3	33.7	Municipal revenue sharing
		116.1	25.9	Public medical assistance
		36.3	8.1	Dept. of Business Professional Regulation administration
Alcoholic beverages	539.2	8.8	1.6	Child and adolescent substance abuse
		19.9	3.7	Alcoholic beverage and tobacco trust fund
Insurance premium	288.4	45.9	15.9	Local firefighters and police pensions
		11.0	3.8	Dept. of Insurance operating
Highway User				
Highway fuel	132.8	66.4	50.0	County highways
		66.4	50.0	City highways
Constitutional gas	134.0	134.0	100.0	County highways
State fuel	921.9	921.9	100.0	State highways
Constitutional gas	1.4	1.4	100.0	Counties
Miscellaneous				
Solid mineral severance	56.0	5.3	9.5	Counties where mined
		10.0	17.9	Conservation and recreation lands
		14.4	25.7	Nonmandatory land reclamation
		6.9	12.3	Phosphate research
		0.5	0.9	Reclamation
Dept. of Insurance and state treasurer fees, licenses, and taxes	12.7	12.7	100.0	Insurance commissioners regulatory trust fund
Educational fees, licenses and taxes	0.0	0.0		Racing scholarships
Oil and gas severance	8.5	1.0	11.8	Counties
Citrus taxes	60.4	60.4	100.0	Citrus advertising
Intangibles	783.4	255.9	32.7	Counties
		1.4	0.2	Local school boards

Florida (continued)
Fiscal Year 1993

State Tax	Total Collections (millions)	Amount Earmarked (millions)	Percent Earmarked	Recipient
Documentary stamp	\$639.0	\$54.3	8.5 %	Preservation 2000
		19.1	3.0	State housing
		19.1	3.0	Local government housing
		54.1	8.5	Land acquisition
		34.9	5.5	Conservation and recreation lands
		32.8	5.1	Water management lands
		5.0	0.8	Dept. of Revenue administration
Dept. of Agriculture	1.7	1.7	100.0	Agriculture
Dept. of Banking & Finance	3.8	3.8	100.0	Citrus canker compensation
Dept. of Business & Professional Regulation	0.3	0.3	100.0	Alcoholic beverage and tobacco & state athletic commission
Public Service Commission	22.8	22.8	100.0	Regulation
Dept. of Revenue	2.0	2.0	100.0	District school boards
Pollutant excise	193.0	5.7	3.0	Florida coastal protection
		150.0	77.7	Inland protection
		21.9	11.3	Water quality assurance
Dept. of Highway Safety & Motor Vehicles	8.9	5.8	65.2	State transportation
		1.3	14.6	County debt service
		0.6	6.7	Revenue sharing for municipalities
		0.6	6.7	Fuel tax refund for counties
Total Tax Revenue:	\$14,238.6			
Total Dedicated Revenue:	\$3,936.2			
Proportion Earmarked to Total:	27.6%			

Georgia
Fiscal Year 1993

State Tax	Total Collections (millions)	Amount Earmarked (millions)	Percent Earmarked	Recipient
Highway User				
Motor fuel	\$342.1	\$342.1	100.0 %	Dept. of Transportation
Motor fuel (sales tax)	119.5	119.5	100.0	Dept. of Transportation
Interest on highway trust fund	38.0	38.0	100.0	Dept. of Transportation
Guaranteed revenue Debt/common reserve fund	0.4	0.4	100.0	Dept. of Transportation
Total Tax Revenue:	\$8,346.4			
Total Dedicated Revenue:	\$500.0			
Proportion Earmarked to Total:	6.0%			

Hawaii
Fiscal Year 1993

State Tax	Total Collections (millions)	Amount Earmarked (millions)	Percent Earmarked	Recipient
Sales or Gross Receipts				
Excise	\$1,302.9	\$5.0	0.4 %	Bond reserve fund
Transient accommodation	80.3	76.1	95.0	Counties
Income				
Personal income	922.9	0.4	0.1	State election campaign fund
Highway User				
Motor fuel	130.4	66.1	50.7	State highway special fund
		56.5	43.3	Counties
		6.6	5.1	State airport special fund
		1.2	0.9	State boating special fund
Motor vehicle registration	59.5 ^a	59.5	100.0	State highway special fund
Total Tax Revenue:	\$1,359.9			
Total Dedicated Revenue:	\$69.1			
Proportion Earmarked to Total:	5.1%			

Note:

- a. Motor vehicle weight tax, motor vehicle registration fees, commercial drivers' license, periodic motor vehicle inspection fees, rental vehicle registration fees, and rental vehicle surcharge fees.

Idaho
Fiscal Year 1993

State Tax	Total Collections (millions)	Amount Earmarked (millions)	Percent Earmarked	Recipient
Sales or Gross Receipts				
Sales	\$481.4	\$18.6	3.9 %	Cities
		47.0	9.9	Counties
		4.8	1.0	Water pollution
		0.5	0.1	State buildings
		6.0	1.2	Property tax relief
Public utilities	2.5	2.5	100.0	Public Utilities commission
Cigarette	15.0	1.0	6.7	Water pollution
		6.5	43.3	State building
		0.4	2.7	Cancer control
		0.1	0.7	Tumor registry
Insurance	34.6	2.3	6.6	Firemen's retirement
Alcoholic beverage	12.8	1.8	14.1	Counties
		2.7	21.1	Cities
		1.2	9.4	Alcohol programs
		1.2	9.4	K-12 education
		0.3	2.3	Community colleges
		0.7	5.5	Welfare
Income				
Personal income	609.4	5.0	0.8	State building
Corporation	83.6	0.3	0.4	State building
Highway User				
Motor fuels	134.4			
Motor vehicle registration	37.5			
Operators license	2.1			
Gross weight	25.6			
Highway User Subtotal	199.6	116.9	58.8	State highways
		71.0	35.8	Local highways
		10.7	5.4	Law enforcement
Miscellaneous				
All other	12.1	0.7	5.8	Other
		0.1	0.8	Public schools
Total Tax Revenue:	\$1,451.0			
Total Dedicated Revenue:	\$302.3			
Proportion Earmarked to Total:	20.8%			

Illinois
Fiscal Year 1993

State Tax	Total Collections (millions)	Amount Earmarked (millions)	Percent Earmarked	Recipient
Sales or Gross Receipts				
Sales	\$4,707.0	\$1,018.8	21.6 %	K-12 education
		251.5	5.3	Build Illinois program
		17.1	0.4	Metropolitan Pier program
		139.7	3.0	Cities and counties
		191.6	4.1	Counties and mass transit
		16.8	0.4	Downstate public transportation
		9.8	0.2	Metro-East transportation
		74.5	1.6	Motor fuel tax fund
Public utilities	735.0	12.0	1.6	K-12 education
		4.8	0.7	Coal technology development
Cigarette	318.0	66.1	20.8	K-12 education
		4.8	1.5	McCormick place
Insurance	192.0	8.6	4.5	Fire prevention
Income				
Personal and corporate income	5,495.0	658.0	12.0	Cities and counties
		401.0	7.3	K-12; higher education
Highway User				
Motor fuel	1,088.0	623.3	57.3	State highways
		209.2	19.2	Cities
		149.2	13.7	Counties
		67.7	6.2	Townships and road districts
		18.0	1.7	Grade crossing construction
		18.0	1.7	Underground storage tank cleanup
		5.0	0.5	Boating safety
Vehicle use	43.0	5.0	11.6	Build Illinois program

Illinois (continued)
Fiscal Year 1993

State Tax	Total Collections (millions)	Amount Earmarked (millions)	Percent Earmarked	Recipient
Miscellaneous				
Inheritance	\$169.0	\$9.8	5.8 %	Counties
Horse racing privilege	29.0	14.7	50.7	Agriculture programs
		10.1	34.8	Metropolitan exposition, auditorium, office bldg.
		0.4	1.4	Fair and Expo
		2.5	8.6	Breeders
		1.6	5.5	Build Illinois program
Horse racing breakage	8.0	4.0	50.0	Race track improvement
Intertrack/OTB wagering	5.0	0.7	14.0	Racing promotion
		0.7	14.0	County fair premiums and rehab.
		2.6	52.0	Park districts
		0.7	14.0	Ag. premium for home econ. extension councils
Uncashed pari-mutuel tickets	3.0	3.1	103.3	Veterans rehab.
Riverboat gambling tickets	72.0	18.1	25.1	Cities and counties
		54.0	75.0	K-12 education
Hotel	123.0	46.3	37.6	Build Illinois program
		26.6	21.6	Sports facilities
		9.6	7.8	Metropolitan Pier program
		9.1	7.4	Tourism promotion
		6.9	5.6	Tourism tax
Charitable games	0.5	0.5	100.0	Gaming law enforcement
Pull tabs and jar games	5.0	2.6	50.0	Gaming law enforcement
		2.6	50.0	K-12 education
Bingo	7.0	3.4	48.6	Mental health
		3.4	48.6	K-12 education
Total Tax Revenue:	\$12,999.0			
Total Dedicated Revenue:	\$4,204.0			
Proportion Earmarked to Total:	32.3%			

**Indiana
Fiscal Year 1993**

State Tax	Total Collections (millions)	Amount Earmarked (millions)	Percent Earmarked	Recipient
Sales or Gross Receipts				
Sales	\$2,388.0	\$965.9	40.4 %	Property tax relief
		18.3	0.8	Mass transit
		1.0	0.04	Railroads
Alcoholic beverage	33.2	13.8	41.6	Prison construction
		1.8	5.4	Enforcement and administration
		2.3	6.9	Pension-local police
		2.8	8.4	Addiction services
		8.3	25.0	Cities and towns
Tobacco	110.3	32.4	29.4	Pension—local police
		8.5	7.7	Natural resources
		17.0	15.4	Cities and towns
Fire insurance	1.5	1.5	100.0	State fire marshal
Income				
Corporate income: gross				
Income, adjusted gross				
Income, supplemental net				
Income				
	669.8	59.6	8.9	Property tax relief
Financial institutions	110.0	48.3	43.9	Local units
Highway User				
Fuel	600.0	351.5	58.6	Motor vehicle highway
		112.2	18.7	State highway
		53.0	8.8	Local road and street
		50.0	8.3	Special distribution
		26.7	4.5	Bonding
		6.5	1.1	Motor carrier regulation
Miscellaneous				
Hazardous waste	2.5	1.9	76.0	Hazardous response
		0.6	24.0	Counties
State property	4.7	1.6	34.0	State fair
		3.0	63.8	State forestry
Total Tax Revenue:	\$6,783.5			
Total Dedicated Revenue:	\$1,788.5			
Proportion Earmarked to Total:	26.4%			

Iowa
Fiscal Year 1993

State Tax	Total Collections (millions)	Amount Earmarked (millions)	Percent Earmarked	Recipient
Highway User				
Motor fuel	\$327.2	\$327.2	100.0 %	Highways
Motor vehicle	247.1	247.1	100.0	Highways
Registration/title				
Motor vehicle use ^a	151.9	124.0	80.0	Highways
		27.9	20.0	Cash reserve fund
Miscellaneous				
Real estate transfer	6.4	1.4	17.3	Counties
Franchise ^b	31.7	5.9	27.0	Cities
		3.9	18.0	Counties
Total Tax Revenue:	\$3,427.0			
Total Dedicated Revenue:	\$748.1			
Proportion Earmarked to Total:	21.8%			

Notes:

- Amounts earmarked do not match percentages due to the implementation period of the law. Future amounts will match percentages.
- Amount earmarked will not fall below 45.0%, but is capped at \$9.8 million.

**Kansas
Fiscal Year 1993**

State Tax	Total Collections (millions)	Amount Earmarked (millions)	Percent Earmarked	Recipient
Sales or Gross Receipts				
Sales and use	\$1,191.5	\$136.3	11.4 %	State highways
		114.3	9.6	K-12 education ^b
		39.3	3.3	Local government
		30.2	2.5	Cities and counties
Liquor and beer	57.7	12.2	21.2	City or county of origin
		1.5	2.6	Alcoholism treatment and prevention
Insurance premiums	82.2	1.4	1.7	Economic development
		6.2	7.5	Firefighters' relief, state fire association, fire marshal
Income				
Individual income	1,145.4	55.6	4.9	K-12 education ^b
		1.2	0.1	Worker training
Highway User				
Motor fuel	268.0	158.0	58.9	State highways
		107.5	40.1	City and county highways
		2.5	0.9	Gasohol subsidy
Motor vehicle registration	108.4	107.8	99.4	State highways
		0.6	0.6	Motor vehicle licensing and administration
Motor carrier property	9.8	9.8	100.0	City and county highways
Miscellaneous				
Pari-mutuel	7.8	5.2	67.1	Economic development
		0.6	7.5	State building funds
New tires	1.2	1.2	100.0	Waste tire management
Motor vehicle rental	1.4	1.4	100.0	All property tax-levying units
Severance	98.7	3.5	3.5	K-12 education in producing area
		3.5	3.5	Counties in producing area
Wheat	2.0	1.9	96.6	Wheat commission
Property	21.9	21.9	100.0	State building funds
Motor vehicle property	3.1	3.1	100.0	State building funds
Other	3.4	1.9	56.6	Various
Total Tax Revenue:	\$3,359.5			
Total Dedicated Revenue:	\$828.7			
Proportion Earmarked to Total:	24.7%			

Notes:

- a. Revenues do not include uniform school district general fund property tax levies mandated by state law.
- b. Repealed since FY 1993.

Kentucky
Fiscal Year 1993

State Tax	Total Collections (millions)	Amount Earmarked (millions)	Percent Earmarked	Recipient
Sales or Gross Receipts				
Cigarette	\$16.8	\$2.8	16.7 %	U. of K. Tobacco and Health Research Institute
Highway User				
Motor fuels	353.7	78.5	22.2	Construction, reconstruction, and maintenance of secondary and rural roads
		64.7	18.3	Construction, reconstruction and maintenance of county roads and bridges
		27.2	7.7	Construction, reconstruction and maintenance of urban roads and streets
		0.4	0.1	Kentucky Transportation Center at the Univ. of Kentucky
Miscellaneous				
Coal severance	180.4	5.4	3.0	Local government economic development fund
		21.6	12.0	Local government economic assistance fund
Minerals, natural gas, oil production	15.5	7.7	49.7	Local government economic assistance fund
Total Tax Revenue:	\$5,332.1			
Total Dedicated Revenue:	\$208.3			
Proportion Earmarked to Total:	3.9%			

**Louisiana
Fiscal Year 1993**

State Tax	Total Collections (millions)	Amount Earmarked (millions)	Percent Earmarked	Recipient
Sales or Gross Receipts				
Sales, use and motor vehicles	\$1,716.5	\$5.0	0.3 %	Airports
		13.4	0.8	Economic development
		13.3	0.8	Statewide tourism
				Advertising/promotion
		53.4	3.1	Debt service (special)
		2.0	0.1	Local tourism development
Insurance	176.8	6.7	3.8	Local fire departments
		5.9	3.3	State fire marshal and training
		8.9	5.0	Local retirement systems
Highway User				
Motor fuel	472.0	40.0	8.5	Local highways
		10.0	2.1	Statewide flood control
		15.0	3.2	Ports
		407.0	86.2	State highways
Vehicle licenses	66.8	22.8	34.1	State police traffic enforcement
		8.4	12.6	Causeway/Mississippi River Bridge Authority
Miscellaneous				
Severance	437.5			
Royalty	267.5			
Other mineral revenue	26.3			
Subtotal Severance & Royalties	731.3	25.5	3.5	Parish governments
		26.4	3.6	Parish governments
		8.0	1.1	Justice Department
		25.0	3.4	Wetlands reclamation
Royalties from offshore properties	57.3	57.3	50.0	K-12 education
			50.0	Higher education
Hazardous waste	27.9	7.0	25.1	Department of Environmental Quality
Video poker	54.7	13.7	25.0	Local governments
		6.4	11.7	State police enforcement
Total Tax Revenue:	\$5,077.2			
Total Dedicated Revenue:	\$781.1			
Proportion Earmarked to Total:	15.4%			

**Maine
Fiscal Year 1993**

State Tax	Total Collections (millions)	Amount Earmarked (millions)	Percent Earmarked	Recipient
Sales or Gross Receipts				
Sales	\$625.4	\$31.9	5.1 %	Cities and towns
Insurance	50.8	0.5	1.0	Fire investigation
Income				
Personal income	689.9	35.2	5.1	Cities and towns
Highway User				
Motor fuel tax	137.7	137.7	100.0	State and local highways
Motor vehicle fees and licenses	53.5	53.5	100.0	State and local highways
Total Tax Revenue:	\$1,762.2			
Total Dedicated Revenue:	\$205.3			
Proportion Earmarked to Total:	11.7%			

Maryland
Fiscal Year 1993

State Tax	Total Collections (millions)	Amount Earmarked (millions)	Percent Earmarked	Recipient
Income				
Corporate income ^a	\$204.9	\$76.2	37.2 %	Transportation trust fund
Highway User				
Titling (motor vehicle) ^a	310.4	310.4	100.0	Transportation trust fund
Gasoline and related ^a	564.8	541.9	95.9	Transportation trust fund
Miscellaneous				
State property	205.9	205.9	100.0	Annuity bond fund (G.O. debt service)
Property transfer	62.6	8.3	13.3	Open space/local govt./agriculture land preservation
Boat titling	8.7	8.4	96.6	Waterway improvement
Electrical energy surcharge	7.0	7.0	100.0	Environmental fund
Emergency telephone 911 charges	18.0	18.0	100.0	Local system development
Total Tax Revenue:	\$6,775.3			
Total Dedicated Revenue:	\$1,176.1			
Proportion Earmarked to Total:	17.4%			

Note:

a. Thirty percent of the earmarked amounts, \$278.6 million, is shared with local government.

**Massachusetts
Fiscal Year 1993**

State Tax	Total Collections (millions)	Amount Earmarked (millions)	Percent Earmarked	Recipient
Sales or Gross Receipts				
Sales	\$2,124.2	\$849.7	40.0 %	Local aid fund
Room	59.3	20.8	35.0	Tourism fund
Cigarette	65.0	65.0	100.0	Health protection/health care access
Income				
Corporate income	737.4	295.0	40.0	Local aid fund
Personal income	5,374.9	2,150.0	40.0	Local aid fund
Highway User				
Gas	557.2	501.5	90.0	State and local highways, mass transit, administration
		0.1	0.015	Inland fish and game
		0.2	0.030	Environmental law enforcement
		0.1	0.015	Public access fund
		0.3	0.050	Harbors and inland waterways
		0.2	0.030	Marine fisheries
Total Tax Revenue:	\$9,929.8			
Total Dedicated Revenue:	\$3,882.6			
Proportion Earmarked to Total:	39.1%			

Michigan
Fiscal Year 1993

State Tax	Total Collections (millions)	Amount Earmarked (millions)	Percent Earmarked	Recipient
Sales or Gross Receipts				
Sales	\$2,905.7	\$1,743.4	60.0 %	School aid fund
		435.8	15.0	Local governments
		48.9	1.7	Public transportation
		9.0	0.3	Health
Cigarette	243.6	39.0	16.0	Health and safety fund
		19.5	8.0	School aid fund
Liquor	74.5	21.9	29.4	School aid fund
		21.9	29.4	Convention promotion
		8.0	10.7	Liquor purchase revolving fund
Income				
Personal income	3,790.0	370.3	9.8	Local governments
Single business	1,808.9	274.7	15.2	Local governments
Highway User				
Motor fuel	729.1	729.1	100.0	Transportation
Motor vehicle registration	462.4	462.4	100.0	Transportation
Miscellaneous				
Industrial facilities	52.0	52.0	100.0	School aid fund
Horse wagering	18.9	15.7	83.1	Cities w/ tracks, purses
Total Tax Revenue:	\$12,866.3			
Total Dedicated Revenue:	\$5,078.1			
Proportion Earmarked to Total:	39.5%			

Minnesota
Fiscal Year 1993

State Tax	Total Collections (millions)	Amount Earmarked (millions)	Percent Earmarked	Recipient
Sales or Gross Receipts				
Sales and use	\$2,378.5	\$731.8	30.8 %	Local government trust fund
Cigarette	175.8	18.3	10.4	Health care access fund
		7.3	4.2	Minnesota future resources fund
Pari-mutuel	0.9	0.3	33.6	Breeder's Fund
Highway User				
Highway fuels	467.8	5.8	1.2	Marine account
		2.9	0.6	Snowmobile account
		0.6	0.1	All-terrain vehicle account
		458.5	98.0	Highway user tax distribution fund
Miscellaneous				
Motor vehicle excise	296.0	91.1	30.8	Local government trust fund
Aviation fuel	2.8	2.8	98.5	State airports fund
Mortgage registry	48.0	1.4	3.0	County revenue fund
Deed transfer	32.7	1.0	3.0	County revenue fund
Hazardous waste generator	0.4	0.4	100.0	Environmental response, compensation and compliance account
Mining occupation	3.0	1.2	40.2	Elementary and secondary schools
		0.3	10.0	University of Minnesota
Health care	11.9	11.9	100.0	Health care access fund
Total Tax Revenue:	\$8,353.1			
Total Dedicated Revenue:	\$1,335.7			
Proportion Earmarked to Total:	16.0%			

**Mississippi
Fiscal Year 1993**

State Tax	Total Collections (millions)	Amount Earmarked (millions)	Percent Earmarked	Recipient
Sales or Gross Receipts				
Sales	\$1,259.8	\$189.1	15.0 %	Municipalities
		20.0	1.6	Public school building fund
		2.9	0.2	State four-lane construction project
		28.5	2.3	Local school districts
		36.5	2.9	Higher education enhancement fund
		77.5	6.2	K-12 education enhancement fund
Insurance premium	91.8	5.4	5.9	Municipal fire protection
		5.4	5.9	County fire protection
		1.7	1.9	State fire academy
Alcoholic beverage	38.1	3.1	8.1	Dept. of Mental Health
		1.0	2.6	Municipalities
Highway User				
Petroleum	319.0	220.4	69.1	Highway dept. and highway bonds
		45.0	14.1	State aid road fund for counties
		36.8	11.5	Counties on Gulf Coast
Auto privilege	73.8	46.0	62.3	Highway Department
		13.4	18.2	Counties
		4.5	6.1	Public Service Commission
Miscellaneous				
Oil severance	23.7	5.7	24.1	Counties
Gas severance	13.4	4.4	32.8	Counties
Nuclear plant in lieu	20.0	18.8	94.0	Cities and counties served by the nuclear plant
Miscellaneous	25.2	24.3	96.4	Miscellaneous
Total Tax Revenue:	\$3,048.4			
Total Dedicated Revenue:	\$790.4			
Proportion Earmarked to Total:	25.9%			

Missouri
Fiscal Year 1993

State Tax	Total Collections (millions)	Amount Earmarked (millions)	Percent Earmarked	Recipient
Sales or Gross Receipts				
Sales, use, and motor vehicles	\$2,007.1	\$58.9	2.9 %	Conservation Commission fund
		440.6	22.0	Public schools
		75.3	3.8	Motor fuel tax fund
		34.7	1.7	Highways
		23.5	1.2	State parks fund
		23.5	1.2	Soil and water conservation fund
Cigarette	79.1	54.7	69.2	State school money fund
		24.4	30.8	Fair share fund (K-12 education)
County foreign insurance	\$126.4	63.2	50.0	K-12 education
Income				
Financial institution	26.5	26.0	98.0	Home political subdivisions
Individual income	2,321.0	1.8	0.1	Missouri community college job training program fund
Highway User				
Motor fuel	351.0	351.0	100.0	Motor fuel tax fund
Special fuel	107.3	107.3	100.0	Motor fuel tax fund
Motor vehicle registration	153.9	153.9	100.0	State highway department fund
Miscellaneous				
Aviation	0.5	0.5	100.0	Aviation trust fund
Property	13.3	13.3	100.0	Blind pension fund
Total Tax Revenue:	\$5,481.4			
Total Dedicated Revenue:	\$1,452.6			
Proportion Earmarked to Total:	26.5%			

Montana
Fiscal Year 1993

State Tax	Total Collections (millions)	Amount Earmarked (millions)	Percent Earmarked	Recipient
Sales or Gross Receipts				
Public utilities	\$11.8	\$0.7	5.9 %	Consumer counsel
		0.5	4.2	Public service regulation
Tobacco products	14.0	14.0	100.0	Building fund
Insurance	29.6	8.0	27.0	City police, firemen retirement
Alcoholic beverages	15.4	3.7	24.0	Alcohol treatment/rehab
		2.6	16.9	Local government
Accommodations	8.0	7.6	95.0	Tourism promotion
Video gaming	28.7	18.0	62.7	Local government
Income				
Individual income	357.0	101.5	28.4	K-12 education
		31.0	8.7	Building fund
Corporation income	85.1	18.7	22.0	K-12 education
		8.2	9.6	Local government
		6.9	8.1	Building fund
Highway User				
Motor fuel	115.9	70.2	60.6	State highways
		14.0	12.1	Local highways
		0.1	0.1	Highway safety
		21.4	18.5	Debt service/long-range building
		12.6	10.9	Highway patrol
Motor vehicle registration	42.2	28.6	67.8	State highways/highway safety
		2.2	5.2	Other (junk veh./nox. weed)
Operator license	3.0	0.5	20.0	Highway safety
		0.7	23.3	Highway patrol retirement
Miscellaneous				
Vehicle weed tax	1.8	1.3	72.2	Noxious weed control
Severance	99.4	22.5	22.6	Trust fund—economic develop.
		4.0	4.0	K-12 education
		35.5	35.7	Local government
		0.3	0.3	Debt service
		0.4	0.4	State parks
		2.2	2.2	Other
Property	231.8	207.7	89.6	K-12 education
		14.0	6.0	Higher education/vo-tech
		0.9	0.4	Vocational education
		9.2	4.0	Welfare/Medicaid
Agriculture	4.9	4.9	100.0	Agriculture
Other	2.4	1.6	66.7	Fire protection
Total Tax Revenue:	\$1,051.0			
Total Dedicated Revenue:	\$676.3			
Proportion Earmarked to Total:	64.3%			

Nebraska
Fiscal Year 1993

State Tax	Total Collections (millions)	Amount Earmarked (millions)	Percent Earmarked	Recipient
Sales or Gross Receipts				
Tobacco ^a	\$38.6	\$19.5	50.5 %	Municipal infrastructure, cancer research, state parks, univ. and college construction, general capital construction
Insurance	38.6	23.2	60.0	K-12 education, counties and cities
Lodging	1.5	1.5	100.0	Tourism promotion
Train/mile	2.3	2.3	100.0	RR crossing improvement
Highway User				
Motor fuel ^b	214.7	155.3	70.9	State highways
		29.7	14.5	County highways
		29.7	14.5	City highways
Motor vehicle registration	43.4	23.2	53.5	State highways
		10.1	23.3	County roads
		10.1	23.3	City roads
Motor vehicle sales	71.8	38.3	53.3	State highways
		16.7	23.3	County roads
		16.7	23.3	City roads
Miscellaneous				
Agriculture	5.0	5.0	100.0	Commodity promotion
Litter	0.8	0.8	100.0	Litter reduction/recycling
Aviation fuel	1.2	1.2	100.0	Agency operations and aid to local airports
Severance	2.3	2.1	89.6	Permanent school fund
		0.3	11.1	State energy office
		0.0	1.0	Severance administrative fund
Petroleum wholesalers	5.6	5.6	100.0	Underground storage tanks
New tires and landfill tipping	2.8	2.8	100.0	Waste reduction/recycling
Total Tax Revenue:	\$1,862.4			
Total Dedicated Revenue:	\$394.0			
Proportion Earmarked to Total:	21.2%			

Notes:

- No collections from tax imposed on tobacco products other than cigarettes were dedicated.
- The tax rate per gallon averaged 23.7 cents/gallon. This rate has three components—the base rate of 10.5 cents is split 53.3% state highways, 23.3% cities, 23.3% counties; the variable rate portion, averaging 11.2 cents per gallon, goes exclusively to State Department of Roads; and the remaining 2 cents per gallon goes one-half to cities, one-half to counties (city/county road fund).

Nevada
Fiscal Year 1993

State Tax	Total Collections (millions)	Amount Earmarked (millions)	Percent Earmarked	Recipient
Sales or Gross Receipts				
Sales	\$942.9	\$316.5	33.6 %	Local school districts
		27.9	3.0	State distributive school account
		220.7	23.4	Counties
		132.0	14.0	Cities
		59.1	6.3	Special districts
Cigarette	46.3	11.2	24.2	Cities
		1.5	3.2	Counties
		0.4	0.9	Administration
Liquor	14.6	1.8	12.3	Cities
		0.2	1.4	Counties
		0.6	4.1	Alcohol/drug abuse programs
Lodging	13.5	5.1	37.8	State tourism promotion
		8.4	62.2	Local tourism promotion
Annual slot	40.1	8.0	20.0	Special higher education capital construction fund
Annual fee on games (Gaming)	2.4	2.3	95.8	Counties
Highway User				
Gasoline	198.9	110.7	55.7	State highway fund
		76.0	38.2	County, city, town roads
		7.5	3.8	Petroleum cleanup
		4.7	2.4	Miscellaneous
Special fuel	35.6	35.6	100.0	State highway fund
Motor vehicle registration	55.8	49.3	88.4	State highway fund
		6.5	11.6	Highway patrol
Motor carrier	56.6	54.3	95.9	State highway fund
		2.3	4.1	Highway patrol
Miscellaneous				
Property	34.0	34.0	100.0	State bond interest & redemption
Net proceeds of minerals	34.7	15.9	45.8	Counties and other local governments
Estate	18.2	8.6	47.3	K-12 education
		8.6	47.3	University system
		1.0	5.5	Administration and reserves
Controlled substances	0.1	0.1	100.0	Local law enforcement
Jet fuel	7.1	7.1	100.0	Counties
Total Tax Revenue:	\$2,138.8			
Total Dedicated Revenue:	\$1,217.9			
Proportion Earmarked to Total:	56.9%			

**New Hampshire
Fiscal Year 1993**

State Tax	Total Collections (millions)	Amount Earmarked (millions)	Percent Earmarked	Recipient
Highway User				
Gasoline, road toll, other users of fuel, and motor vehicle fees	\$151.6	\$18.9 132.7	12.5 % 87.5	Local government State highway fund
Total Tax Revenue:	\$1,066.1			
Total Dedicated Revenue:	\$151.6			
Proportion Earmarked to Total:	14.2%			

**New Jersey
Fiscal Year 1993**

State Tax	Total Collections (millions)	Amount Earmarked (millions)	Percent Earmarked	Recipient
Sales or Gross Receipts				
Casino gross receipts	\$260.0	\$260.0	100.0 %	Senior and disabled citizens services and tax or utility reductions
Pari-mutuel	14.0	6.0	42.9	Horse breeding and racing industry
Alcoholic beverage excise	88.0	11.0	12.5	Alcohol education, rehabilitation and enforcement
Public utility	1,496.0	792.0	52.9	Municipal tax replacement
Insurance premiums	252.0	3.0	1.2	Counties
		24.0	9.5	Municipalities
		5.0	2.0	Firemen's home and association
Income				
Gross income	4,350	3,568.0	82.0	K-12 schools
		325.0	7.5	Homeowner and tenant rebates
		434.0	10.0	Municipal aid
Highway User				
Motor vehicle fees	486.0	140.0	28.8	Automobile insurance guaranty Fund (state-run insurance pool)
Motor fuels ^a	412.0	155.0	37.6	Transportation purposes
Miscellaneous				
Casino licensing fees	56.0	56.0	100.0	Casino regulation
Realty transfer	51.0	14.0	27.5	Municipalities for neighborhood Preservation and affordable housing grants
Environmental	55.0	55.0	100.0	Various environmental funds (e.g., litter control, landfill closure, recycling and hazardous waste cleanup)
Employer payroll	5.0	5.0	100.0	Relief fund for children with catastrophic illnesses
Hospital assessments	32.0	32.0	100.0	Various health care institutions
Total Tax Revenue:	\$15,203.0			
Total Dedicated Revenue:	\$5,885.0			
Proportion Earmarked to Total:	38.7%			

Note:

- a. Motor fuel tax receipts are deposited in General Fund and then appropriated for transportation purposes—an "on budget" earmarking.

**New Mexico
Fiscal Year 1993**

State Tax	Total Collections (millions)	Amount Earmarked (millions)	Percent Earmarked	Recipient
Sales or Gross Receipts				
Gross receipts	\$1,289.3	\$463.3	39.1 %	Counties and municipalities
		0.6	0.05	Aviation board
Compensating	29.8	3.0	10.0	Small cities assistance fund
		3.0	10.0	Small counties assistance fund
Miscellaneous	17.0	1.7	9.8	State road fund
		1.0	5.9	Local government road fund
Liquor excise	17.6	9.1	52.0	Community alcoholism and detoxification fund
Cigarette	15.7	3.1	19.8	Dedicated health research fund
		1.0	6.6	County and municipal recreation fund
		2.1	13.2	County and municipal cigarette fund
Insurance premium	30.0	11.0	36.6	Local fire districts
		1.0	3.3	State fire academy
		1.0	3.3	State fire marshal
		.5	1.6	Volunteer fire pensions
Income				
Personal income	526.9	3.2	0.6	Retiree health care fund
Highway User				
Gasoline	146.8	100.9	68.7	State road fund
		14.9	10.1	Counties and municipalities
		8.3	5.6	County government road fund
		8.3	5.6	Municipal road fund
		2.1	1.4	Municipal arterial fund
		0.4	0.2	Aviation board
		0.2	0.1	Motor boat fuel tax fund
		11.7	8.0	Corrective action fund
Special fuels	53.6	53.6	100.0	State road fund
Trip (mileage)	5.4	5.4	100.0	State road fund
Use (weight/distance)	34.3	33.5	97.5	State road fund
Motor vehicle excise	59.0	14.8	25.0	Local government road fund
Motor vehicle registration	54.0	33.9	62.8	State road fund
		10.2	18.9	County road fund
		6.8	12.6	Counties and municipalities
		0.1	0.1	Motorcycle training fund
Vehicle transaction	1.7	0.9	50.0	State road fund
		0.9	50.0	County road fund

New Mexico (continued)
Fiscal Year 1993

State Tax	Total Collections (millions)	Amount Earmarked (millions)	Percent Earmarked	Recipient
Miscellaneous				
Enhanced 911 assessment	\$1.9	\$1.9	100.0 %	Local gov't. E-911 fund
Oil and gas state royalty	114.5	114.9	100.4	State permanent fund
Oil and gas severance	121.1	121.1	100.0	Severance tax bonding fund
Severance	30.2	30.2	100.0	Severance tax bonding fund
Ad valorem production (oil, gas, copper)	42.5	39.7	93.4	County treasurers
		2.8	6.7	General obligation bond fund
Boat registration	0.5	0.5	99.8	State park and recreation fund
Boat excise	0.7	0.4	49.9	State park and recreation division
Total Tax Revenue:	\$2,834.2			
Total Dedicated Revenue:	\$1,122.7			
Proportion Earmarked to Total:	39.6%			

New York
Fiscal Year 1993

State Tax	Total Collections (millions)	Amount Earmarked (millions)	Percent Earmarked	Recipient
Sales or Gross Receipts				
Sales and use tax	\$6,232.0	\$1,504.0	24.1 %	Local government assistance corporation
		242.0	3.9	Mass transportation operating assistance fund
Petroleum business	1,156.0	100.0	8.7	Mass transportation operating assistance fund
Corporation and utilities	1,748.0	66.0	4.1	Mass transportation operating assistance fund
Insurance tax surcharge	620.0	55.0 ^a	8.9	Mass transportation operating assistance fund
Corporation and utilities tax surcharge	1,748.0	138.0 ^a	7.9	Mass transportation operating assistance fund
Income				
Corporation franchise tax surcharge	1,881.0	195.0 ^a	10.4	Mass transportation operating assistance fund
Bank tax surcharge	755.0	85.0 ^a	11.3	Mass transportation operating assistance fund
Highway User				
Motor fuel excise	516.0	103.0	20.0	Emergency highway reconditioning and preservation fund and emergency highway construction and reconstruction fund
Total Tax Revenue:	\$29,815.5			
Total Dedicated Revenue:	\$2,488.0			
Proportion Earmarked to Total:	8.3%			

Note:

a. Dedicated amounts are equal to a 17% surcharge on the total tax collected in 12 metropolitan counties.

**North Carolina
Fiscal Year 1993**

State Tax	Total Collections (millions)	Amount Earmarked (millions)	Percent Earmarked	Recipient
Sales or Gross Receipts				
Sales	\$2,065.3	\$3.7	0.2 %	Wildlife resources fund
Public utilities	278.9	121.6	43.6	Cities-state tax sharing
Beer and wine	78.4	21.0	26.8	Local-state tax sharing
Liquor	77.7	2.1	2.7	County, rehabilitation contribution
		3.4	4.4	County, law enforcement
		2.9	3.7	County, alcohol education
		27.1	34.9	County/city districts
Income				
Income corporations	710.6	42.3	12.5	County school facilities capital
		238.5	33.6	Reimbursement for state tax— mandates
Highway User				
Highway user motor fuel	863.1	650.6	75.0	Transportation dept. operating fund
		212.4	25.0	Highway construction fund
Motor vehicle registration	251.2	189.1	75.0	Transportation dept. operating fund
		62.1	25.0	Highway construction fund
Miscellaneous				
Property—Intangibles	122.3	94.3	77.1	Local-state tax sharing
Total Tax Revenue:	\$9,013.0			
Total Dedicated Revenue:	\$1,671.1			
Proportion Earmarked to Total:	18.5%			

**North Dakota
Fiscal Year 1993**

State Tax	Total Collections (millions)	Amount Earmarked (millions)	Percent Earmarked	Recipient
Sales or Gross Receipts				
Sales	\$288.4	\$5.2	1.8 %	Capital construction fund
		10.5	1.7	Cities
		1.8	0.3	Park districts
		0.5	0.1	Townships
		16.6	2.6	Counties
Cigarette and tobacco	16.7	1.6	9.6	Cities
Insurance premium	19.4	2.6	13.4	Local fire departments
Gaming	3.8	0.1	2.6	Attorney general
Highway User				
Motor vehicle fuel and Special fuels	79.0	46.8	59.2	State highways
		17.1	21.6	County roads
		10.4	13.2	City streets
		4.7	5.9	Township roads
Miscellaneous				
Oil and gas gross production	29.8	11.8	39.6	Counties
		1.9	6.4	Oil and gas impact grant fund
Oil extraction	26.7	2.6	9.7	Resources trust fund
Coal severance	24.4	3.6	14.8	Coal development trust fund
		0.6	2.5	Lignite research fund
		8.3	34.0	Counties
Coal severance	12.7	2.9	22.8	Counties
One-mill statewide property levy	1.0	1.0	100.0	University Medical Center
Aviation fuel	0.5	0.5	100.0	Aeronautics Commission
Total Tax Revenue:	\$688.4			
Total Dedicated Revenue:	\$151.1			
Proportion Earmarked to Total:	21.9%			

Ohio
Fiscal Year 1993

State Tax	Total Collections (millions)	Amount Earmarked (millions)	Percent Earmarked	Recipient
Sales or Gross Receipts				
General sales and use	\$3,960.2	\$186.5	4.7 %	Local government fund and local government revenue assistance fund
Wine and mixed beverages	6.9	0.3	4.3	Ohio grape industries
Public utility excise	647.6	32.3	5.0	Local government fund and local government revenue assistance fund
Fire insurance	6.2	6.2	100.0	State fire marshal's fund
Horse racing (pari-mutuel)	13.7	8.2	59.9	Various racing association funds
		3.1	22.6	Local government
Liquor profits	76.6	2.0	2.6	Alcohol treatment and prevention
		18.1	23.6	Debt service on state economic development bonds
Income				
Personal income	4,718.1	222.7	4.7	Local government fund and local government revenue assistance fund
		268.8	5.7	Library and local government support fund
Corporate franchise	852.9	41.5	4.9	Local government fund and local government revenue assistance fund
		10.0	1.2	Litter control and recycling
Highway User				
Motor fuel	1,121.8	779.5	69.5	Highways—state
		111.3	9.9	Highways—municipal
		96.6	8.6	Highways—county
		52.0	4.6	Highways—townships
		52.0	4.6	Local transportation improvement program
		5.6	0.5	Waterway safety
		2.2	0.2	Ohio Turnpike
		22.6	2.0	Highway bond retirement
Motor fuel use	52.4	28.9	55.2	Highways—state
		23.5	44.8	Highway bond retirement
Miscellaneous				
Severance	9.2	9.2	100.0	Reclamation
Intangible property	13.1	8.2	62.6	Local government fund
Estate	216.2	140.8	65.1	Local governments
Total Tax Revenue:	\$12,245.0			
Total Dedicated Revenue:	\$2,132.1			
Proportion Earmarked to Total:	17.4%			

Oklahoma
Fiscal Year 1993

State Tax	Total Collections (millions)	Amount Earmarked (millions)	Percent Earmarked	Recipient
Sales or Gross Receipts	\$23.6	\$6.8	29.0 %	Cities and towns
Economic Development	59.6	49.8	83.6	Oklahoma bldg. bond sinking fund
Cigarette	0.9	0.9	100.0	Railroad maintenance rev. fund
Weight Car	2.5	2.4	96.5	Oklahoma tourism promotion rev. fund
Tourism Gross Receipts				
Highway User	76.1	18.4	24.2	County roads
Gas Fuel		24.9	32.7	State transportation fund
Excise	260.0	4.9	1.9	Cities and towns
		85.2	32.8	County roads
		142.3	54.7	State transportation fund
		23.6	9.1	Turnpike authority
Motor Vehicle Collections	509.2	12.8	2.5	Cities and towns
		29.9	5.9	Counties for roads
		3.4	0.7	County government
		10.7	2.1	County road fund
		14.9	2.9	County road improvement fund
		5.1	1.0	Oklahoma law enforce. retire. fund
		0.7	0.1	Public safety revolving fund
		149.3	29.3	School districts
		1.3	0.3	State transportation fund
		0.4	0.1	Trucking industry research fund
		0.1	0.02	Wildlife conservation fund
Motor fuel special assessment fee	21.6	13.8	64.0	State transportation fund
Special fuel use	0.4	7.8	36.2	Storage tank indemnity fund
		0.3	75.0	State transportation fund
Miscellaneous				
Occupational health and safety	1.7	1.6	93.8	Special occup. health and safety fund
Unemployment	3.5	0.4	10.7	Corp. commission plugging fund
Petroleum excise on gas		3.1	88.1	Oil conservation fund
Petroleum excise on oil	1.8	0.2	10.5	Corp. commission plugging fund
		1.5	84.9	Oil conservation fund
Severance on gas	259.3	19.0	7.3	Counties for roads
		151.7	58.5	Oklahoma teacher retire. system
		19.1	7.3	School districts
Severance on oil	134.6	10.0	7.4	Counties for roads
		10.0	7.5	School districts
Unclaimed property	10.0	0.3	3.0	Unclaimed property fund
Waste tire recycling	2.0	1.8	92.0	Waste tire recycling indem. fund
Total Tax Revenue	\$3,934.1			
Total Dedicated Revenue	\$828.2			
Proportion Earmarked to Total:	21.1%			

Oregon
Fiscal Year 1993

State Tax	Total Collections (millions)	Amount Earmarked (millions)	Percent Earmarked	Recipient
Sales or Gross Receipts				
Tobacco	\$86.2	\$5.6	6.5 %	Cities
		5.6	6.5	Counties
		5.6	6.5	Elderly transportation
Alcoholic beverage ^a	71.4	22.4	31.4	Cities
		5.2	7.3	Alcoholism programs
		0.1	0.2	Wine industry
		6.6	9.2	Counties
Insurance premiums	61.7	1.1	1.8	Insurance programs
Highway User				
Motor fuel ^b	308.2	181.3	58.8	State highways
		6.3	2.0	Administrative costs
		73.6	23.9	Counties
		47.0	15.3	Cities
Motor vehicle registration ^b	85.1	23.8	28.0	State highways
		10.3	12.1	Counties
		6.2	7.3	Cities
Motor carrier ^b	189.0	98.9	52.3	State highways
		40.2	21.3	Counties
		25.7	13.6	Cities
		24.2	12.8	Administrative costs
Operator's license ^b	19.3	19.3	100.0	Administrative costs
Miscellaneous				
Tire excise ^c	1.0	1.0	100.0	Waste toxic programs
Aircraft fuel	0.7	0.7	100.0	Aeronautics programs
Oil and gas severance	0.3	0.3	100.0	K-12 education
Timber severance	51.8	51.8	100.0	Offset local property tax
Forest products harvest	9.3	9.3	100.0	Forest research, marketing, and protection
Property in-lieu	3.5	3.5	100.0	Local government
Phone access	17.1	14.4	73.3	911 programs
		2.7	26.7	Other phone programs
Amusement device	1.9	0.7	35.3	Counties
		0.6	32.3	Youth conservation corps
Hazardous substance	2.0	2.0	100.0	Hazardous waste programs
Total Tax Revenue:	\$3,498.1			
Total Dedicated Revenue:	\$740.8			
Proportion Earmarked to Total:	21.2%			

Notes:

- a. The alcoholic beverage tax includes liquor store revenue.
- b. Constitutional dedication to highways; dedication to state/cities/counties is statutory.
- c. Tax repealed October 10, 1992.

**Pennsylvania
Fiscal Year 1993**

State Tax	Total Collections (millions)	Amount Earmarked (millions)	Percent Earmarked	Recipient
Sales or Gross Receipts				
Sales and use	\$4,848.3	\$19.5	0.4 %	Public transportation assistance fund
Foreign fire insurance	50.6	50.6	100.0	Firefighters' pensions
Foreign casualty insurance	112.1	112.1	100.0	Police pensions
Cigarette	341.4	11.3	3.3	Children's health fund
Income				
Corporate net income	1,526.1	70.0	4.6	Pa. industrial development fund
Highway User				
Liquid fuels	698.7	669.6	95.8	Motor license fund
		29.1	4.2	Liquid fuels tax fund (local roads)
Motor carriers/motor bus road	13.7	13.7	100.0	Motor license fund
Interstate bus compact	0.5	0.5	100.0	Motor license fund
Fuel surtax	22.2	22.2	100.0	Bridge improvement
Gross receipts ^a	0.7	0.7	100.0	Motor license fund
Oil company franchise	607.5	302.2	49.7	Motor license fund
		16.4	2.7	Local highway turnback program
		288.9	47.6	Misc. road and bridge improvements
Miscellaneous				
Aviation	9.3	9.3	100.0	Aviation grant programs
Capital stock and franchise	913.7	34.8	3.8	Hazardous sites cleanup fund
		3.8	0.4	Pa. state lottery fund
Public utilities realty	218.7	62.4	28.5	Public transportation assistance fund
Lease tax; tire fee; and vehicle rental fee	66.0	66.0	100.0	Public transportation assistance fund
Total Tax Revenue:	\$16,151.2			
Total Dedicated Revenue:	\$1,783.1			
Proportion Earmarked to Total:	11.0%			

Note:

a. This tax is on motor vehicles for hire on routes not located entirely in Pennsylvania.

**Rhode Island
Fiscal Year 1993**

State Tax	Total Collections (millions)	Amount Earmarked (millions)	Percent Earmarked	Recipient
Sales or Gross Receipts				
Sales and gross receipts	\$409.6	\$5.0 ^a	0.5 % ^a	Cities and towns
Income				
Personal income	498.6	•	•	Cities and towns
Highway User				
Motor fuel	109.1	64.1	58.8	Dept. of Transportation for intermodal surface transportation and R.I. Public Transit Authority
Total Tax Revenue:	\$1,359.9			
Total Dedicated Revenue:	\$69.1			
Proportion Earmarked to Total:	5.1%			

Note:

a. General revenue sharing of 6.1% combined sales and income tax revenue was delayed until FY 1994.

**South Carolina
Fiscal Year 1993**

State Tax	Total Collections (millions)	Amount Earmarked (millions)	Percent Earmarked	Recipient
Sales or Gross Receipts				
Sales	\$1,552.6	\$312.3	20.1 %	K-12 and higher education
Admissions	15.1	10.9	72.1	Tourism
Bingo	3.6	0.9	25.0	Local—aging
		2.7	75.0	Local—parks
Accommodation	18.1	18.1	100.0	Local government
Insurance	88.5	1.8	2.1	Workers' compensation claims of employees whose employers are underinsured
Highway User				
Gasoline	291.7	291.7	100.0	Highways
Highway use	3.4	3.4	100.0	Highways
Special fuel	49.2	49.2	100.0	Highways
Miscellaneous				
Documentary	14.8	1.3	8.7	Low-income housing
Fire academy bond	1.5	1.5	100.0	Retire debt
Petroleum inspection	12.0	12.0	100.0	Dept. of Agriculture to be used for inspection, testing, and analyzing petroleum products and other general state purposes
Gasoline county watercraft	1.1	1.1	100.0	Local government
Total Tax Revenue:	\$4,046.8			
Total Dedicated Revenue:	\$706.6			
Proportion Earmarked to Total:	17.4%			

Notes:

- State law requires that an amount equal to revenue from the state sales, alcoholic liquors, soft drinks, and commercial nuclear waste taxes be appropriated for education. In FY 1993, the amount was \$1,597 million. This is a spending requirement, not a revenue dedication.
- State law requires the state to appropriate not less than 4.5% of the latest completed fiscal year's total Budgetary General Fund revenues to local government. This is a spending requirement, not a revenue dedication.

**South Dakota
Fiscal Year 1993**

State Tax	Total Collections (millions)	Amount Earmarked (millions)	Percent Earmarked	Recipient
Sales or Gross Receipts				
Sales and use	\$279.1	\$157.0	56.3 %	K-12 education
Alcoholic beverage	8.8	2.2	25.0	Municipalities
Malt beverage	0.4	0.2	50.0	Local governments ^a
Malt beverage	6.1	1.5	24.5	Municipalities
Liquor	5.7	1.4	25.0	Municipalities
Income				
Bank franchise	5.4	3.9	72.2	Political subdivisions
Credit card operations	27.4	1.4	5.1	Counties with banks offering or doing credit card business
Highway User				
Motor fuel	78.6	78.6	100.0	State highway fund
Motor vehicle registration	26.8	26.8	100.0	State highway fund
License plate fees	30.0	28.8	96.0	Counties
Miscellaneous				
Inheritance	25.3	2.5	9.9	Counties
Mineral	6.3	1.3	20.0	Counties
Mineral severance	2.5	1.2	48.0	Counties
Total Tax Revenue:	\$653.1			
Total Dedicated Revenue:	\$306.8			
Proportion Earmarked to Total:	47.0%			

Note:

a. Distributed among levels of local government by some method such as share of property value.

**Tennessee
Fiscal Year 1993**

State Tax	Total Collections (millions)	Amount Earmarked (millions)	Percent Earmarked	Recipient
Sales or Gross Receipts				
Sales	\$2,900.0	\$1,949.2	67.2 %	Education
		24.1	0.8	Sinking fund
		125.2	4.3	Cities
Gross receipts	166.7	1.7	1.0	Highway fund
		15.0	9.0	Cities
		38.2	22.9	Counties
Beer	13.5	1.7	12.6	Highway fund
		1.4	10.4	Cities
		1.4	10.4	Counties
Alcoholic beverage	27.4	4.8	17.5	Counties
Tobacco	78.9	78.5	99.5	Education
Mixed drinks	23.3	11.2	48.1	Education
		7.3	31.3	Cities
		3.9	16.7	Counties
Income				
Personal income	95.1	24.7	26.0	Cities
		8.8	9.3	Counties
Excise	376.2	61.6	16.4	Sinking fund
		7.0	1.9	Cities
		3.7	1.0	Counties
Highway User				
Gasoline	491.0	185.9	37.9	Highway fund
		120.7	24.6	Sinking fund
		60.6	12.3	Cities
		121.0	24.6	Counties
Motor fuel	105.5	76.6	72.6	Highway fund
		9.3	8.8	Cities
		18.4	17.4	Counties
Special petroleum products	48.3	13.8	28.6	Underground storage tank fund
		22.3	46.2	Highway fund
		7.4	15.3	Cities
		4.6	9.5	Counties
Motor vehicle registration	155.7	139.2	89.4	Highway fund
Motor vehicle title	8.5	0.6	7.1	Sinking fund
Miscellaneous				
Franchise	229.3	18.0	7.8	Sinking fund
Severance	1.0	0.7	70.0	Counties
Total Tax Revenue:	\$5,267.7			
Total Dedicated Revenue:	\$3,168.5			
Proportion Earmarked to Total:	60.1%			

Texas
Fiscal Year 1993

State Tax	Total Collections (millions)	Amount Earmarked (millions)	Percent Earmarked	Recipient
Sales or Gross Receipts				
Utilities	\$182.0	\$45.5	25.0 %	Public education (K-12)
Insurance occupation	384.5	96.1	25.0	Public education (K-12)
Alcoholic beverage	144.2	24.9	17.3	Enforcement
		29.8	25.0	Public education (K-12)
Cigarette	564.4	27.9	4.8	State and local parks
		10.0	1.8	Public education (K-12)
Hotel	135.7	11.2	8.3	Department of Commerce
Mixed drinks gross receipts	248.3	25.6	10.7	Cities
		25.6	10.7	Counties
Highway User				
Motor fuel lubricant sales	19.8	19.8	100.0	State highways
Motor carriers	16.6	4.1	25.0	Public education (K-12)
Motor vehicle sales	1,306.1	326.5	25.0	Public education (K-12)
Motor vehicle use	0.0	0.0	25.0	Public education (K-12)
Motor vehicle registration	588.5	586.0	99.6	State highways
Gasoline, diesel, LPG	2,085.5	21.2	1.0	Enforcement
		7.3	—	\$7.3 million annual dedication to local highways
		504.7	25.0	Public education
		1,506.9	74.0	State highways
		4.1	—	Portion of estimated unclaimed motorboat fuel refunds allocated to public education (statutory dedication)
Miscellaneous				
Cement	4.6	1.1	25.0	Public education (K-12)
Coin-operated amusement	6.6	1.6	25.0	Public education (K-12)
Professional	3.9	1.0	25.0	Public education (K-12)
Oil production	491.3	2.4	0.5	Enforcement
		122.2	25.0	Public education (K-12)
Natural gas	682.9	3.4	0.5	Enforcement
		169.9	25.0	Public education (K-12)
Oil and gas well	4.8	1.2	25.0	Public education (K-12)
Sulphur	2.8	0.7	25.0	Public education (K-12)
Total Tax Revenue:	\$17,010.7			
Total Dedicated Revenue:	\$3,580.7			
Proportion Earmarked to Total:	21.0%			

Utah
Fiscal Year 1993

State Tax	Total Collections (millions)	Amount Earmarked (millions)	Percent Earmarked	Recipient
Sales or Gross Receipts				
Gross receipts	\$4.3	\$4.3	100.0 %	Public education
Income				
Individual income	994.6	994.6	100.0	Public education
Corporate franchise	103.1	103.1	100.0	Public education
Highway User				
Motor fuel	154.1	154.1	100.0	Transportation
Special fuel	37.8	37.8	100.0	Transportation
Motor vehicle registration	21.4	21.4	100.0	Transportation
Miscellaneous				
Mineral production	8.3	8.3	100.0	Public education
Total Tax Revenue: \$2,414.7				
Total Dedicated Revenue: \$1,323.6				
Proportion Earmarked to Total: 54.8%				

Vermont
Fiscal Year 1993

State Tax	Total Collections (millions)	Amount Earmarked (millions)	Percent Earmarked	Recipient
Highway User				
Motor fuel	\$55.6	\$55.6	100.0 %	Transportation fund
Purchase/use	36.9	36.9	100.0	Transportation fund
Gasoline surcharge	3.0	3.0	100.0	Petroleum cleanup fund
Fuel gross receipts	0.9	0.9	100.0	Weatherization trust fund
Miscellaneous				
Property transfer	11.1	3.4	30.6	Housing conservation trust fund; municipal regional planning fund
Total Tax Revenue:	\$797.2			
Total Dedicated Revenue:	\$99.8			
Proportion Earmarked to Total:	12.5%			

Virginia
Fiscal Year 1993

State Tax	Total Collections (millions)	Amount Earmarked (millions)	Percent Earmarked	Recipient
Sales or Gross Receipts				
Sales and use	\$1,679.9	\$480.2	28.6 %	K-12 education
		238.3	14.2	Highways
Alcoholic beverage	26.8	17.9	66.8	Local government
Highway User				
Motor fuel	642.6	642.6	100.0	Highways/transportation
Motor vehicle sales	266.6	266.6	100.0	Highways/transportation
Motor vehicle license	117.4	117.4	100.0	Highways/transportation
Miscellaneous				
Miscellaneous	44.3	44.3	100.0	Highways/transportation
Bank franchise	23.0	18.4	80.0	Highways/transportation
Total Tax Revenue:	\$7,398.8			
Total Dedicated Revenue:	\$1,825.7			
Proportion Earmarked to Total:	24.7%			

**Washington
Fiscal Year 1993**

State Tax	Total Collections (millions)	Amount Earmarked (millions)	Percent Earmarked	Recipient
Sales or Gross Receipts				
Sales and use	\$3,945.5	\$2.8	0.1 %	Water pollution control
		6.4	0.2	Cities
		9.6	0.2	Counties
		135.8	3.4	State general obligation bond retirement
Carbonated beverage	23.5	23.5	100.0	Drug enforcement and education
Cigarette	128.5	11.4	8.8	Drug enforcement and education
		30.2	23.5	Water pollution Control
Foodfish/shellfish	1.8	0.02	1.1	Management of state game and game fish
Alcoholic beverage	154.4	7.1	4.6	Drug enforcement and education
		9.3	6.0	Cities, counties, and drug/alcohol programs
		1.8	1.2	Drug enforcement and education
		11.4	7.4	Cities and counties
		0.1	0.1	Washington wine commission
		0.1	0.1	Wine grape research
		1.1	0.7	Drug enforcement and education
Oil spill administration	3.5	3.5	100.0	Oil spill administration
Oil spill response	2.3	2.3	100.0	Oil spill response
Pari-mutuel	7.6	0.2	3.0	State trade fair assistance
		3.5	46.0	County fair assistance
		3.8	50.1	Horse racing commission
Petroleum products	5.1	5.1	100.0	Pollution liability insurance program
Public utilities disric privilege	22.3	12.2	54.9	Local taxing districts
Public utilities	160.2	4.1	2.5	Local public works assistance
Hotel/motel tax in King County	14.5	12.2	84.0	Convention center—capital
Tobacco products	14.1	4.1	29.2	Water pollution control
Travel trailer/camper excise	5.4	0.3	5.4	Air pollution control
		0.7	12.9	Counties
		0.7	12.9	Cities based on population
		0.5	8.6	Transportation
Watercraft excise (1993-95 only)	6.7	1.0	14.9	Local boating programs

Washington (continued)
Fiscal Year 1993

State Tax	Total Collections (millions)	Amount Earmarked (millions)	Percent Earmarked	Recipient
Insurance premiums tax	\$124.4	\$2.2	1.8 %	Municipal firefighters' pensions
		2.5	2.0	Firemen's pensions
Litter tax	4.4	4.4	100.0	Waste reduction, recycling and litter control
Rental car tax	3.1	3.1	100.0	Same as motor vehicle excise tax
Highway User				
Motor vehicle excise	608.6	49.8	8.2	Transportation
		8.0	1.3	Administration
		8.0	1.3	County sales and use tax equalization
		23.6	3.9	City sales and use tax equalization
		44.0	7.2	Cities for police/fire/public health
		5.9	1.0	Criminal justice assistance for high-crime cities
		5.9	1.0	City population distribution for criminal justice
		29.7	4.9	County criminal justice
		20.3	3.3	Ferries—operating
		40.6	6.7	Ferries—capital
		5.4	0.9	High-capacity transportation
		136.0	22.3	Mass transit
		3.7	0.6	Central Puget Sound public transportation
		1.1	0.2	Public transportation systems
		6.1	1.0	Transportation
		11.3	1.9	Air pollution control
Motor vehicle fuel	596.0	286.3	48.0	State highways
		61.1	10.3	Cit, highways
		140.8	23.6	County highways
		79.9	13.4	Urban highway grants
		27.9	4.7	Ferries
Miscellaneous				
Aircraft excise	0.2	0.02	8.3	Aeronautics
Aircraft fuel	0.8	0.8	100.0	Aeronautics
Hazardous substance	39.3	39.3	100.0	Toxics control
Hazardous waste generators	0.8	0.8	100.0	Hazardous waste disposal and education
Hazardous waste generators planning	1.4	1.4	100.0	Hazardous waste disposal and education

Washington (continued)
Fiscal Year 1993

State Tax	Total Collections (millions)	Amount Earmarked (millions)	Percent Earmarked	Recipient
Real estate excise	\$223.7	\$17.2	7.7 %	Local public works assistance
		207.3	92.7	K-12 education
Refuse collection	17.7	0.3	0.1	Low-income housing assistance
		17.7	100.0	Local public works assistance
Replacement tire (expired 10/1/94)	2.9	2.3	16.0	Convention Center—operations
		2.9	100.0	Vehicle tire recycling
Solid waste (expires 7/1/95)	4.7	4.7	100.0	Solid waste management
State property	883.5	883.5	100.0	K-12 education
Wood stove	0.7	0.7	100.0	Wood stove education and enforcement
Total Tax Revenue:	\$8,284.2			
Total Dedicated Revenue:	\$2,491.4			
Proportion Earmarked to Total:	30.1%			

**West Virginia
Fiscal Year 1993**

State Tax	Total Collections (millions)	Amount Earmarked (millions)	Percent Earmarked	Recipient
Sales or Gross Receipts				
Soft drinks	\$11.1	\$11.1	100.0 %	West Virginia University Medical School
Consumer sales—additional 5% on sales of beverages (alcoholic) outside municipalities	3.8	3.8	100.0	Counties and municipalities
Consumer sales on alcoholic beverages sold by private clubs	0.6	0.6	100.0	State police drunk driving prevention fund
Consumer sales	5.0	5.0	100.0	To pay off loan to General Revenue Fund to cover shortfall
Consumer sales on aviation fuel	0.5	0.5	100.0	Aeronautics Commission for repair and construction of airports
Insurance premium (CY 1993)	11.8	11.8	100.0	Municipal pension and protection fund (police and firefighters)
Insurance premium—additional 1% (CY 1993)	11.8	5.9	50.0	Volunteer fire departments
		5.9	50.0	Teachers retirement system supplemental benefits
Highway User				
Gasoline and motor carrier road	169.5	169.5	100.0	Highways ^a
Sales on fuel—wholesale	61.0	61.0	100.0	Highways ^a
Registration	69.8	68.4	98.0	Highways ^a
		1.4	2.0	Highway litter control
Privilege	96.7	96.7	100.0	Highways ^a
Miscellaneous				
Coal severance	18.5	12.7	68.6	Counties
		5.8	31.4	Municipalities
Portion of marriage and divorce filing fees	0.5	0.5	100.0	Regional domestic violence programs and shelters
Total Tax Revenue:	\$2,404.1			
Total Dedicated Revenue:	\$450.6			
Proportion Earmarked to Total:	18.7%			

Note:

- a. Includes general operations of the Division of Highways and the Division of Motor Vehicles. It includes state and local roads except those that are the responsibility of a municipality.

Wisconsin
Fiscal Year 1993

State Tax	Total Collections (millions)	Amount Earmarked (millions)	Percent Earmarked	Recipient
Highway User				
Motor fuel	\$589.4	\$589.4	100.0 %	State transportation fund
Miscellaneous				
Aeronautical	9.0	9.0	100.0	State transportation fund
Railroad	8.0	8.0	100.0	State transportation fund
Real estate transfer	31.6	6.3	19.9	Counties
Forestry property ^a	43.0	43.0	100.0	State conservation fund
Forest crop severance	1.3	1.3	100.0	State conservation fund
Temporary recycling surcharge	36.8	36.8	100.0	State recycling programs
Total Tax Revenue:	\$7,564.8			
Total Dedicated Revenue:	\$693.8			
Proportion Earmarked to Total:	9.2%			

Note:

a. Includes \$11.1 million of one-time revenues.

Wyoming
Fiscal Year 1993

State Tax	Total Collections (millions)	Amount Earmarked (millions)	Percent Earmarked	Recipient
Sales or Gross Receipts				
Sales and use	\$171.8	\$60.1	35.0 %	Cities, towns, and counties
Cigarette	5.6	4.3	76.8	Cities, towns, and counties
Highway User				
Fuel	37.2	12.0	32.3	Cities, towns, and counties
Miscellaneous				
Severance	253.9	23.3	9.2	Cities, towns, and counties
Total Tax Revenue:	\$586.7			
Total Dedicated Revenue:	\$99.7			
Proportion Earmarked to Total:	17.0%			

Appendix B

State Legislative and Executive Staff Who Provided Information for *Earmarking State Taxes*

The National Conference of State Legislatures thanks the following legislative staff and state revenue department officials for their outstanding cooperation in supplying us with the information that made this report possible.

State	Contact	Office
Alabama	Norris Green	Legislative Fiscal Office
Alaska	Jetta Whittaker	Legislative Finance Division
Arizona	Justin Garosi	Joint Legislative Budget Committee
Arkansas	Gordon Rucker	Bureau of Legislative Research
California	Dan Rabovsky	Legislative Analyst Office
Colorado	Tom Dunn	Department of Revenue
Connecticut	Dan Schnobrich	Office of Legislative Analysis
Delaware	David Bowman	Department of Finance
Florida	Beth Lines	Economic and Demographic Research Division
Georgia	Monnie Sellars	House Ways & Means
Hawaii	Robert Koike	Department of Taxation
Idaho	Gordon Fisher	Legislative Budget Office
Illinois	Ann Sundeen	Economic and Fiscal Commission
Indiana	James Mundt	Fiscal & Management Analysis
Iowa	John Mueller	Legislative Fiscal Bureau
Kansas	Chris Courtwright	Legislative Research Department
Kentucky	Terry Jones	Legislative Research Commission
Louisiana	Greg Albrecht	Legislative Fiscal Office
Maine	Kevin Madigan	Office of Fiscal & Program Review
Maryland	William Ratchford II	Department of Fiscal Services
Massachusetts	Ellen O'Brien	Senate Ways and Means Committee
Michigan	Jay Wortley	Senate Fiscal Agency
Minnesota	Anita Neumann	Senate Tax Committee
Mississippi	Tom Kynerd	Joint Legislative Budget Office
Missouri	Jan Heckemeyer	Division of Accounting
Montana	Clayton Schenck	Legislative Fiscal Analyst Office
Nebraska	Michael Calvert	Legislative Fiscal Office
Nevada	Ted Zuend	Fiscal Analysis Division
New Hampshire	Charles Connor	Legislative Budget Assistant's Office
New Jersey	Alan Kooney	Office of Legislative Services
New Mexico	Laird Graeser	Tax Research Division
New York	Nick Gugie	Department of Taxation and Finance
North Carolina	Ruth Apple	Fiscal Research Division
North Dakota	Allen Knudson	Legislative Council

Appendix B, continued

State	Contact	Office
Ohio	Fredrick Church	Legislative Budget Office
Oklahoma	Carolyn Dennis	Senate Fiscal Staff
Oregon	Jim Scherzinger	Legislative Revenue Office
Pennsylvania	Mark Ryan	Bureau of Fiscal Policy
Rhode Island	James Mahoney	Speaker's Policy Office
South Carolina	Donald Lovett	Office of Comptroller General
South Dakota	Dale Bertsch	Legislative Research Council
	Mark Zickrick	Legislative Research Council
Tennessee	Allen Barron	Senate and House Finance Ways and Means
Texas	Dan Foster	Legislative Budget Board
Utah	Leo Memmott	Legislative Fiscal Analyst
Vermont	Douglas J. Williams	Legislative Fiscal Office
Virginia	James Regimbal	Senate Finance Committee
Washington	Terry Wilson	Senate Ways and Means Committee
West Virginia	Randi Brooks	Legislative Auditors Office
Wisconsin	Dave Loppnow	Legislative Fiscal Bureau
Wyoming	Stephen Sommers	Budget and Fiscal Manager

NOTES

1. The three major previous multistate studies of earmarking are Tax Foundation, *Earmarked State Taxes* (New York, 1965); Glenn Splieth, memorandum to Legislative Fiscal Committee on Earmarking State Tax Revenue (Helena, Mont.: Office of the Legislative Fiscal Analyst, November 30, 1970); and Martha A. Fabricius and Ronald K. Snell, *Earmarking State Taxes, 2nd Edition* (Denver, Colo.: National Conference of State Legislatures, 1990).

2. J. Wilner Sundelson, *Budgetary Methods in National and State Government*, Special Report of the New York State Tax Commission, No. 14 (Albany, N.Y.: J.B. Lyon Company, 1938), pp. 193-236.

3. Tax Foundation, *Earmarked State Taxes*, pp. 26-28.

4. Harold Hovey, "Earmarking Tax Revenues," *State Policy Reports* 8, Issue 9 (May 1990): 6.

5. Mary O. Borg and Paul M. Mason, "The Budgetary Incidence of a Lottery to Support Education," *National Tax Journal* 41, no. 1 (March 1988): 81-82.

ABOUT THE AUTHORS

Arturo Pérez is a policy specialist in NCSL's Fiscal Affairs Program who specializes in state budget policy, including capital budgeting and other general fund programs, and assists with fiscal research projects. He was lead staff for *State Fiscal Outlook 1995* and coordinates efforts for state budget updates issued during legislative sessions. He has represented NCSL on technical assistance assignments to Costa Rica and Chile. Mr. Pérez received his bachelor's degree from Texas A&M University and his master's degree from the L.B.J. School of Public Affairs at the University of Texas at Austin. He has worked for the U.S. House Select Committee on Hunger and the Texas departments of agriculture and human services. He has been at NCSL since 1990.

Ronald K. Snell is director of the Economic, Fiscal, and Human Resources Division of the National Conference of State Legislatures, which comprises the NCSL's programs in education, health, labor, arts and tourism, criminal justice, economic development, and state fiscal affairs. Mr. Snell has been director of NCSL's Fiscal Affairs Program since 1988 and in that capacity conducts research on overall state fiscal conditions, the legislative budget process, and public pensions and retirement systems. His recent publications include *Financing State Government in the 1990s* and *Amending the Federal Constitution to Require a Balanced Budget*. A graduate of Bates College, Mr. Snell received his Ph. D. degree from Princeton University. Before coming to NCSL in 1988, he was director of the fiscal program for the Oklahoma House of Representatives. He has been on the faculties of the University of Oklahoma and San Diego State University.

ATTACHMENT B

**Idaho's Statutes Concerning the Permanent Building Fund
(IC 57-1101 through 57-1113)**

IDAHO CODE

CONTAINING THE

GENERAL LAWS OF IDAHO

ANNOTATED

ORIGINALLY PUBLISHED BY AUTHORITY OF
LAWS 1947, CHAPTER 224

REPUBLISHED BY AUTHORITY OF
LAWS 1949, CHAPTER 167 AS AMENDED

Compiled Under the Supervision of the
Idaho Code Commission

PHILLIP M. BARBER

B. NEWAL SQUYRES, JR.

M. ALLYN DINGEL, JR.

COMMISSIONERS

MAX M. SHEILS, JR.

EXECUTIVE SECRETARY

VOLUME TEN

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CHAPTER 11
PERMANENT BUILDING FUND

SECTION.

- 57-1101. Creation of permanent building fund.
- 57-1102. Transfer of unexpended appropriation for remodeling school buildings.
- 57-1103. Transfer of unexpended appropriation for remodeling hospital buildings.
- 57-1104. Transfer of unexpended balances in certain bond accounts.
- 57-1105. Appropriation — Purpose — Limitations and conditions.
- 57-1105A. Authority of legislature to make grants from permanent building fund to junior college districts.

SECTION.

- 57-1106. [Repealed.]
- 57-1107. Construction of improvement upon approval — Payment.
- 57-1108. Permanent building fund created — Use of fund.
- 57-1109. Net revenues received from abandoned property deposited to credit of general account.
- 57-1110. Additional tax on filing income tax credited to permanent building fund.
- 57-1111. [Repealed.]
- 57-1112. Anticipation of revenues in permanent building fund.
- 57-1113. Refund of tax.

57-1101. Creation of permanent building fund. — There is hereby created in the state treasury, a permanent building fund. [1947, ch. 116, § 1, p. 274.]

Sec. to sec. ref. This chapter is referred to in §§ 46-713 and 67-5710.

Sections 57-1101 — 57-1107 are referred to in § 46-713.

Collateral References. 64 C.J.S., Municipal Corporations, § 1884.

57-1102. Transfer of unexpended appropriation for remodeling school buildings. — All encumbered but unexpended, and unencumbered balances in the appropriations made by Chapter 17, First Extraordinary Session Laws, Twenty-eighth Legislature, are hereby transferred into and made part of the permanent building fund, and the same are hereby reappropriated and set aside in the permanent building fund to be used exclusively for the purposes set forth in said act, without impairment of existing encumbrances. [1947, ch. 116, § 2, p. 274.]

Compiler's notes. Chapter 17, First Extraordinary Session Laws, Twenty-eighth Legislature provided for an appropriation of moneys from the general fund of the state of Idaho to the Board of Regents, University of

Idaho, and State Board of Education for the planning, remodeling and construction of necessary buildings at the U. of I. Southern Branch, the State School for the Deaf and Blind, and Idaho Industrial Training School.

57-1103. Transfer of unexpended appropriation for remodeling hospital buildings. — All encumbered but unexpended, and unencumbered balances in the appropriations made by Chapter 39, First Extraordinary Session Laws, Twenty-eighth Legislature, are hereby transferred into and shall constitute a part of the permanent building fund, and the same are hereby reappropriated and set aside in the permanent building fund to be used exclusively for the purposes set forth in said act, without impairment of existing encumbrances. [1947, ch. 116, § 3, p. 274.]

Compiler's notes. Chapter 39, First Extraordinary Session Laws, Twenty-eighth Legislature provided for an appropriation of moneys from the general fund of the state of Idaho to the Department of Charitable Insti-

tutions for the State Hospital North, the State Hospital South, and the State School and Colony, for the planning and construction of buildings.

57-1104. Transfer of unexpended balances in certain bond accounts. — It is declared hereby that the bond issues heretofore authorized by Chapter 206, 1939 Session Laws, and Chapter 186, 1941 Session Laws have been retired in full by payment; and the balances remaining unexpended in the bond accounts created by reason of such bond issues are hereby transferred into and made part of the permanent building fund and disposed of as follows: The residue in the bond account for State Hospital North, Orofino, \$664.10 more or less, is transferred into the permanent building fund and the bond account is closed, the project having been completed; the residue in the bond account for equipping and furnishing the new Boy's Dormitory, Industrial School, St. Anthony, \$621.24 more or less, is transferred into the permanent building fund and the bond account is closed, the project having been completed; the residue in the bond account for fire escapes, Idaho State School for the Deaf and the Blind, Gooding, \$1,058.20 more or less, is transferred into the permanent building fund and the bond account is closed, the project having been completed; the residue in the bond account for remodeling the Boys' dormitory at the State School for the Deaf and the Blind, Gooding, \$13.85 more or less, is transferred into the permanent building fund, and the bond account is closed, the project having been completed; the residue in the bond account for heating plant and laundry room at the Idaho State School for the Deaf and the Blind, Gooding, \$45.36 more or less, is transferred into the permanent building fund and the bond account is closed, the project having been completed. The residue in the bond account, State Hospital South, Blackfoot, \$26,537.66 more or less, is hereby transferred into the permanent building fund and appropriated and set aside in the permanent building fund without impairment of existing encumbrances, for completion of the unfinished project for which the said bonds were issued; the residue in the bond account, State Historical Society, Boise, \$14,431.31 more or less, is hereby transferred into the permanent building fund and appropriated and set aside in the permanent building fund without impairment of existing encumbrances, for completion of the unfinished project for which the said bonds were issued; and the residue in the bond account for Eagle Island Dormitory, Boise, \$14,341.31 more or less, is hereby transferred into the permanent building fund, and appropriated and set aside in the permanent building fund without impairment of existing encumbrances, for completion of the unfinished project for which the said bonds were issued. [1947, ch. 116, § 4, p. 274.]

Compiler's notes. Chapter 206, S.L. 1939 provided for the construction and remodeling of buildings at the State Hospital North, the State Hospital South, the Deaf and Blind School and for the State Historical Society at Boise, making provisions for such construction by a loan and providing for the payment of the bonds.

Chapter 186, S.L. 1941 provided for raising fund to be used for specified purposes at certain public educational institutions, the penitentiary and Eagle Island Prison Farm and the payment of such bond issued at maturity.

57-1105. Appropriation — Purpose — Limitations and conditions. — All unencumbered and otherwise unappropriated funds now or hereafter placed in the permanent building account are hereby perpetually appropriated to the permanent building fund advisory council and the division of public works, subject to the provisions of chapter 57, title 67, Idaho Code. [1947, ch. 116, § 5, p. 274; am. 1989, ch. 39, § 1, p. 52.]

Compiler's notes. Section 1 of S.L. 1950 (E.S.), ch. 55, appropriated \$2,000,000 from the general fund into the permanent building fund. Section 2 of said act exempted the appropriation from §§ 67-3601 — 67-3614. Section 3 of said act prohibited the making of contracts under the permanent building fund

until approved by the board of examiners and, in cases where they are concerned, the board of regents or the board of education. Section 4 of said act provided that the act should be in full force and effect 60 days after its passage and approval. Approved March 7, 1950.

57-1105A. Authority of legislature to make grants from permanent building fund to junior college districts. — It is hereby declared that upon the recommendation of the permanent building fund advisory council or upon its own motion the legislature is empowered to make grants from the permanent building fund to the junior college districts of the state of Idaho. Said grants may be used by said junior college districts for the construction of physical plant facilities. [I.C., § 57-1105A, as added by 1969, ch. 249, § 1, p. 774.]

Compiler's notes. Section 2 of S.L. 1969, ch. 249 declared an emergency. Approved March 25, 1969.

Cross ref. Junior colleges, §§ 33-2101 — 33-2144.

57-1106. Limiting availability and use of funds — Duties of state board of examiners and state planning board [division of tourism and industrial development] — Application limited. [Repealed.]

Compiler's notes. This section, which comprised 1947, ch. 116, § 6, p. 274; am. 1947, ch. 196, § 1, p. 472; am. 1949, ch. 66,

§ 1, p. 112, was repealed by S.L. 1989, ch. 39, § 2.

57-1107. Construction of improvement upon approval — Payment. — Upon legislative appropriation from the permanent building account, it shall be the duty of the permanent building fund advisory council to cause the approved construction, acquisition or improvement to be promptly completed in accordance with the terms of the approving legislation, and to be paid for on claims presented against the state out of the permanent building fund herein created and appropriated for that purpose. [1947, ch. 116, § 7, p. 274; am. 1947, ch. 196, § 2, p. 472; am. 1989, ch. 39, § 3, p. 52.]

Compiler's notes. S.L. 1947, ch. 116 skipped the number "6" in numbering its sections, and the amendment by S.L. 1947, ch.

196 was for the purpose of correcting section numbers, changing 7 to 6 and 8 to 7, respectively.

57-1108. Permanent building fund created — Use of fund. — The permanent building fund is hereby created and established in the state treasury to which shall be deposited all revenues derived from taxes imposed and transfers authorized pursuant to the provisions of this act. All moneys now or hereafter in the permanent building fund are hereby dedicated for the purpose of building needed structures, renovations, repairs to and remodeling of existing structures at the several state institutions and for the several agencies of state government. [1961, ch. 43, § 1, p. 66.]

Compiler's notes. The words "this act" refer to S.L. 1961, ch. 43 compiled as §§ 23-404, 23-1008, 57-1108 — 57-1110, 57-1112.

Section 2 of S.L. 1961, ch. 43 was repealed by S.L. 1974, ch. 211, § 22, p. 1548 and § 3 is compiled as § 23-1008.

Cross ref. Beer tax, additional tax credited to permanent building fund, § 23-1008.

Cigarette tax, portion credited to permanent building fund, § 63-2520.

Liquor fund, portion of excess, § 23-404.

Net revenues from abandoned property, §§ 14-501 — 14-532, 57-1109.

Sales tax fund, payments from, § 63-3638.

Sec. to sec. ref. This section is referred to in §§ 63-2520 and 63-3638.

Sections 57-1108 — 57-1113 are referred to in § 63-3402a.

57-1109. Net revenues received from abandoned property deposited to credit of general account. — Any net revenues derived under and pursuant to the provisions of sections 14-501 — 14-543, Idaho Code, shall be deposited by the authority collecting the same directly to the credit of the general account. [1961, ch. 43, § 4, p. 66; am. 1982, ch. 136, § 1, p. 387.]

Compiler's notes. Sections 14-501 — 14-543 referred to in this section were repealed by S.L. 1983, ch. 209, § 1 and were replaced by §§ 14-501 — 14-541 as enacted

by S.L. 1983, ch. 209, § 2.

Section 3 of S.L. 1961, ch. 43 is compiled as § 23-1008, and section 5 was repealed.

57-1110. Additional tax on filing income tax credited to permanent building fund. — The state tax commission of the state of Idaho is hereby directed to deposit the proceeds of the tax imposed by chapter 303, Idaho Session Laws of 1959 [§§ 63-3082 — 63-3087], directly to the credit of the permanent building fund. [1961, ch. 43, § 6, p. 66.]

Compiler's notes. The office of the state tax collector has been abolished and all the powers and duties conferred upon the state tax commission. All references in the laws of the state of Idaho to the state tax collector shall be taken to mean and refer to the state tax commission. See § 63-3402a.

Section 5 of S.L. 1961, ch. 43 is compiled as § 23-404.

Section 7 of S.L. 1961, ch. 43 made appropriations from the permanent building fund for various purposes.

57-1111. Permanent building fund advisory council — Commissioner of public works, duties. [Repealed.]

Compiler's notes. This section which comprised S.L. 1961, ch. 43, § 8, p. 66, was repealed by S.L. 1974, ch. 34, § 1, p. 988.

Section 3 of S.L. 1974, ch. 34 (§ 67-5710) read: "The members of the permanent building fund advisory council, appointed pursuant

to the provisions of section 57-1111, Idaho Code, shall continue in office as members of the permanent building fund advisory council provided in section 67-5710, Idaho Code, and shall serve for the balance of the term to which originally appointed."

57-1112. Anticipation of revenues in permanent building fund. — The state treasurer is hereby authorized and directed to anticipate the revenues in the permanent building fund by the issuance of tax anticipation notes in accordance with authority conferred by sections 63-3201, 63-3202, 63-3203, 63-3204, and 63-3205, Idaho Code, as amended by chapter 172, Idaho Session Laws of 1957, and in accordance with the procedures and subject to the limitations provided in those sections, as amended, in the same manner as though the revenues in the general fund were being anticipated. [1961, ch. 43, § 10, p. 66.]

Compiler's notes. Section 63-3205, referred to in this section, was repealed by § 1 of S.L. 1983, ch. 102.

Section 9 of S.L. 1961, ch. 43 contained an appropriation.

Section 11 of S.L. 1961, ch. 43 provided that the act should become effective on and after July 1, 1961.

Sec. to sec. ref. This section is referred to in § 67-1212.

57-1113. Refund of tax. — When it is determined that a taxpayer is entitled to a refund of beer tax, cigarette tax or the income tax filing fee, after such or any portion thereof has been credited to the permanent building fund, the tax collector hereby is empowered to authorize and direct refund of said tax, or portion thereof so credited, from said permanent building fund.

When it is determined that a taxpayer is entitled to a refund of liquor funds after the same has been credited to the permanent building fund, the superintendent of the Idaho state dispensary hereby is empowered to authorize and direct refund of said tax, or portion thereof so credited, from said permanent building fund. [I.C., § 57-1113, as added by 1963, ch. 97, § 1, p. 315.]

Compiler's notes. The office of the state tax collector has been abolished and all the powers and duties conferred upon the state tax commission. All reference in the laws of the state of Idaho to the state tax collector shall be taken to mean and refer to the state

tax commission. See § 63-3402a.

Cross ref. Beer tax, additional tax credited to permanent building fund, § 23-1008.

Cigarette tax, portion credited to permanent building fund, § 63-2520.

CHAPTER 12

TAYLOR GRAZING ACT FUNDS

SECTION.

57-1201. Distribution of funds to counties by state treasurer.

57-1202. Deposit of funds with county treasurer — Grazing district treasurer — Warrants against fund.

SECTION.

57-1203. Expenditure of funds — Purposes.

57-1204. State grazing districts and boards authorized and created.

57-1205. Grazing board central committee — Powers and duties.

57-1201. Distribution of funds to counties by state treasurer. — All funds received by the state of Idaho, as its distributive share of the amounts collected by the United States Government under the provisions of the Congress of June 28, 1934 (48 Stat. 1269) known as the Taylor Grazing Act, and any act amendatory thereof, shall be deposited with the state

ATTACHMENT C

**Tennessee's Statutes Concerning the State Office Buildings and Support Facilities
Revolving Fund (TCA 9-4-901 through 9-4-907)**

Tennessee Code Annotated *1996 Supplement*

Updated through the 1996 Session of the General Assembly

Volume 3A *1992 Replacement*

THE OFFICIAL TENNESSEE CODE

Prepared Under the Supervision of the
Tennessee Code Commission



A. A. BIRCH, JR., Chair
JAMES A. CLODFELTER, Executive Secretary
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1996

Amendments. The 1996 amendment deleted (a)(1)(B)(i)(g).

Effective Dates. Acts 1996, ch. 621, § 19, March 18, 1996.

Section to Section References. This section is referred to in §§ 9-4-203, 9-4-302, 9-4-601, 9-4-603, 56-7-2345.

9-4-603. Pooled investment fund.

Cross-References. Public deposit security trust fund, § 9-4-514.

Section to Section References. This section is referred to in §§ 4-26-106, 4-37-110, 9-4-205 — 9-4-207, 9-4-303, 9-4-514, 9-4-804,

9-4-904, 9-9-108, 9-9-110, 40-24-107, 49-3-358, 49-4-203, 49-50-1305, 62-19-116, 62-37-120, 66-29-151, 67-3-120, 68-1-1301, 68-203-101, 68-215-110, 70-8-110, 71-4-509.

PART 7—LOCAL GOVERNMENT INVESTMENT POOL

9-4-701. Purpose and findings.

Section to Section References. This part is referred to in §§ 5-8-301, 7-39-312, 7-82-108, 9-1-107, 58-7-108, 68-2-1112.

PART 8—STATE TRUST OF TENNESSEE

9-4-801. Creation.

Compiler's Notes. The state trust of Tennessee, created by this section, terminates June 30, 2002. See §§ 4-29-112, 4-29-223.

Section to Section References. This section is referred to in § 4-29-223.

PART 9—STATE OFFICE BUILDINGS AND SUPPORT FACILITIES REVOLVING FUND

9-4-901. Created. — There is hereby created within the general fund a special account to be known as the state office buildings and support facilities revolving fund. [Acts 1993, ch. 332, § 1.]

9-4-902. Unencumbered funds and unexpended balance. — Any unencumbered funds and any unexpended balance of the fund remaining at the end of any fiscal year shall not revert to the general fund, but shall be carried forward until expended in accordance with the provisions of this part. [Acts 1993, ch. 332, § 1.]

9-4-903. Interest. — Interest accruing on investments and deposits of the fund shall be returned to the fund and remain a part of the fund. [Acts 1993, ch. 332, § 1.]

9-4-904. Investments — Administration of fund. — Moneys in the fund shall be invested by the state treasurer for the benefit of the fund pursuant to § 9-4-603. The fund shall be administered by the commissioner of finance and administration in accordance with policy established by the state building commission. [Acts 1993, ch. 332, § 1.]

9-4-905. Purpose of fund. — The state office buildings and support facilities revolving fund is to provide for:

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9-6-202.

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108, 9-9-110, 40-24-107, 49-3-358, 50-1305, 62-19-116, 62-37-120, 66-120, 68-1-1301, 68-203-101, 68-110, 71-4-509.

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Section References. This section is referred to in § 4-29-223.

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- (1) Operating expenses for office buildings and support facilities;
- (2) Debt service payments on general obligation bonds authorized to build or acquire office buildings and support facilities;
- (3) Routine maintenance expenditures on office buildings and support facilities;
- (4) Major maintenance and renovation projects for office buildings and support facilities as approved by the state building commission;
- (5) Relocation expenses for state agencies;
- (6) Payments for leased space occupied by state agencies; and
- (7) Payments to build or acquire buildings or support facilities as approved by the state building commission. [Acts 1993, ch. 332, § 1.]

Section to Section References. This section is referred to in § 9-4-906.

9-4-906. Deposits. — Notwithstanding any provisions of law to the contrary, there shall be deposited in the fund any and all appropriations made either in the appropriations bill, including any rents for leased state facilities covered by the fund, or in any other act which is for the purpose of funding the items listed in § 9-4-905. [Acts 1993, ch. 332, § 1.]

9-4-907. Lease payments. — Lease payments for space occupied by state agencies, including the legislative and judicial branches, shall be established by policy issued by the commissioner of finance and administration and approved by the state building commission. The lease payments shall be paid to the fund. [Acts 1993, ch. 332, § 1.]

CHAPTER 6

STATE BUDGET AND APPROPRIATIONS

SECTION.

PART 1—GENERAL PROVISIONS

- 9-6-106. Form and contents of budget document.
9-6-120. Reserve for revenue fluctuations.
9-6-122. State appropriations to nongovernmental defender services in capital cases.

PART 2—ESTIMATED RATE OF GROWTH OF ECONOMY; LIMITATION ON APPROPRIATIONS

- 9-6-202. Reports of estimated rate of growth of economy — Duties of state funding board.

PART 1—GENERAL PROVISIONS

9-6-101. Items set forth in budget.

Section to Section References. This chapter is referred to in §§ 3-7-108, 4-36-215, 4-37-

SECTION.

PART 4—BLOCK GRANT REVIEW

- 9-6-401. Short title.
9-6-402. Purpose.
9-6-403. Considerations in block grants and federal devolution.
9-6-404. Reporting requirements.
9-6-405. Compliance — Financial costs.

105, 7-82-702, 9-8-109, 13-23-122, 64-1-204, 64-9-108, 71-5-124.

ATTACHMENT D

**Tennessee's Statutes Concerning the State Building Commission
(TCA 4-15-101 through 4-15-107)**

Tennessee Code Annotated

Volume 2A

1991 Replacement

Updated through the 1991 Session of the General Assembly

THE OFFICIAL TENNESSEE CODE

Prepared Under the Supervision of the
Tennessee Code Commission



LYLE REID, Chairman
JAMES A. CLODFELTER, Executive Secretary
CHARLES W. BURSON
FRANK F. DROWOTA, III
WILLIAM J. HARBISON

THE MICHIE COMPANY
Law Publishers
CHARLOTTESVILLE, VIRGINIA
1991

member shall be designated as a vice chairperson to preside at meetings and otherwise act as chairperson in the absence of the chairperson.

(h) All orders, findings, acts and certificates of the committee shall be attested by the signature of the chairperson or vice chairperson, and the secretary, and when so attested, all orders, acts, findings and certificates of the committee shall be competent evidence and shall be given full faith and credit in any court or proceeding, and unless affirmatively shown to the contrary, it shall be presumed that the proceedings of the committee were in all things regular.

(i) The secretary, or in the secretary's absence, some person designated by the secretary to act in the secretary's place, shall keep regular and accurate minutes of the committee's proceedings, in a minute book provided for that purpose, which shall be a public record, and all orders, findings and acts of the committee shall be entered upon its minutes.

(j) The committee is authorized and empowered to use and expend such funds as may be made available for its purposes by the staff division.

(k) The committee shall hold regular meetings at the offices of the division, and at such other times and places as its duties may require, with the express authority to adjourn or recess from time to time, and place to place, and to convene special meetings by unanimous consent.

(l) All reimbursement for travel expenses shall be in accordance with the provisions of the comprehensive travel regulations promulgated by the department of finance and administration and approved by the attorney general and reporter. [Acts 1955, ch. 210, § 13; impl. am. Acts 1963, ch. 169, § 2; impl. am. Acts 1972, ch. 852, §§ 12, 13; Acts 1976, ch. 806, § 1 (44); T.C.A., §§ 4-1401, 4-1408.]

Compiler's Notes. The industrial development division, building finance committee, created by this section, terminates June 30, 1991. See §§ 4-29-112, 4-29-212.

Cross-References. Grand divisions, ch. 1, part 2 of this title.

Section to Section References. This section is referred to in § 4-29-212.

Cited: Mayor of Fayetteville v. Wilson, 212 Tenn. 55, 367 S.W.2d 772 (1963).

CHAPTER 15

STATE BUILDING COMMISSION

SECTION.

4-15-101. Creation — Membership — Terms.

4-15-102. Powers and duties.

4-15-103. Personnel — Compensation.

4-15-104. Rules and regulations for construction.

SECTION.

4-15-105. Bidding in large counties — Bidding in East and West Tennessee.

4-15-106. Enforcement of other statutes.

4-15-107. Definitions.

4-15-101. Creation — Membership — Terms. — (a)(1) There is created a state building commission composed of seven (7) ex officio members who shall be the governor, the secretary of state, the comptroller of the treasury, the state treasurer, the commissioner of finance and administration, the speakers of the senate and the house of representatives.

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(2) The governor shall serve as chairperson and the commission shall elect from its membership a vice chairperson and secretary.

(b) The attorney general and reporter shall serve as legal counsel to the commission in accordance with the requirements of § 8-6-301.

(c) In the event that the voting membership of any ex officio members is found by a court of competent jurisdiction to be unconstitutional or invalid, they shall continue as ex officio nonvoting members, and in addition, the senate and house of representatives shall by joint resolution appoint another person(s) to be a voting member(s). [Acts 1955, ch. 304, § 1; 1967, ch. 111, § 1; T.C.A., § 4-1501; Acts 1980, ch. 741, § 2; 1982, ch. 810, § 5; 1982, ch. 915, §§ 1, 2.]

Compiler's Notes. Acts 1982, ch. 915, § 2, provided: "If any clause, words, provisions or sections of this act, including any provisions for the membership of the commission, are found to be unconstitutional or invalid, it is the intent of the general assembly that the remainder of this act be upheld and that the commission continue to function with the remainder of the membership not held to be unconstitutional or invalid."

The state building commission, created by this section, terminates June 30, 1992. See §§ 4-29-112, 4-29-213.

Cross-References. Review prior to demolishing, altering or transferring historically, architecturally or culturally significant state property, § 4-11-111.

Section to Section References. This section is referred to in § 4-29-213.

Comparative Legislation. Building commission:

Ala. Code § 41-9-140 et seq.

Ga. O.C.G.A. § 50-9-1 et seq.

Ky. Rev. Stat. Ann. § 227.205 et seq.

Miss. Code Ann. § 31-11-1 et seq.

4-15-102. Powers and duties. — (a) The commission has the power and authority, except as otherwise provided herein, to approve and supervise all projects involving:

(1) Any improvement to real property funded by public or private funds or both in which the state of Tennessee or any of its departments, institutions or agencies has an interest; and

(2) The demolition of any building or structure located on real property in which the state of Tennessee or any of its departments, institutions or agencies has an interest except for the demolition of any building or structure acquired by the department of transportation for highway rights-of-way.

(b)(1) No contract for the improvement of real property in which the state of Tennessee or any of its departments, institutions or agencies has an interest and no contract for the demolition of any building or structure on real property in which the state of Tennessee or any of its departments, institutions or agencies has an interest shall be awarded until the plans therefor have been submitted to and approved by the commission.

(2) The provisions of this subsection shall not apply to the demolition of any building or structure acquired by the department of transportation for highway rights-of-way.

(c)(1)(A) The commission, using procedures which promote competition to the greatest extent possible, has the power and authority to advertise and award contracts relating to the projects described in subsection (a), including contracts for construction, erection or demolition and contracts to furnish, install or provide goods or materials which are incidental to projects which are within the jurisdiction of the commission.

(B) The commission also has the power and authority to award contracts for professional design, surveying or planning services relating to the projects described in subsection (a), following procedures of the commission.

(C) This subsection shall not apply to contracts made by the department of transportation pursuant to title 54, chapter 5.

(2) Any rule, regulation, specification or policy of the commission promulgated pursuant to this subsection which restricts eligibility to bid on a project to the manufacturer of the material to be utilized in such project shall be waived, if in the discretion of the commission:

(A) The person, company, corporation or other entity submitting a bid offers a warranty or guarantee substantially equivalent to the warranty or guarantee offered by the manufacturer; and

(B) The person, company, corporation or other entity submitting such bid is financially capable of performing such warranty or guarantee.

(d)(1) The following transactions shall be subject to approval by the state building commission, in addition to the other approvals required by law:

(A) The acquisition of any interest in real property by the state of Tennessee or any of its departments, institutions or agencies, except for the acquisition of any interest in real property by the department of transportation for highway rights-of-way;

(B) The disposal of any interest in surplus real property described in § 12-2-112; provided, that:

(i) The commission may establish policies which permit the disposal, without approval by the commission, of interests in surplus real property other than the fee interest, including, but not limited to, leases, easements and rights-of-way; and

(ii) Such policies which permit the disposal of any interest, without the approval by the commission, shall not include disposal or conveyance in any manner of any interest or rights in minerals, coal, natural gas, oil, timber and any other energy related resources;

(C) All leases described in § 12-2-115(b); and

(D) All leases or other contracts which may involve the use of private funds for the proposed construction and which relate to improvements to real property in which the state of Tennessee or any of its departments, institutions or agencies have an interest.

(2) Notwithstanding any other provisions of law to the contrary, the provisions of subdivision (d)(1) shall not apply to the University of Tennessee and the state university and community college system of Tennessee in the acquisition and disposal of any interest in real property acquired by gift or devise, unless the acquisition of any interest in real property by gift or devise obligates the University of Tennessee, the state university and community college system of Tennessee, or the state of Tennessee to expend state funds for capital improvements or continuing operating expenditures. Furthermore, information on such gift property will be filed with the commission.

(e)(1) It is the duty of the office of legislative services to notify each member of the general assembly who requests such notification of any particular project to be considered by the commission, which project is proposed to be

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located within the district represented by the particular senator or representative.

(2) Such notification shall be given by mail not less than five (5) days prior to the commission meeting at which the subject project will be considered, unless it is an emergency meeting of the commission, in which case notification shall be made to the legislators as quickly as feasible.

(f)(1) The commission may award and approve contracts that provide for retainage as follows: Not more than ninety-five percent (95%) of the contract price shall be paid on any contract until it is completed and the work is accepted; provided, that such contracts are with reputable building contractors that are principally located within this state and have demonstrated by past experience their ability to properly perform equivalent building construction or improvement projects, whether public or private.

(2)(A) Prior to the execution of any such contract, the commission shall require the execution of a good and solvent corporate surety bond in an amount to be determined by the commission.

(B) Such bond shall be sufficient in amount to secure the faithful and satisfactory completion of the state building or improvement project such building contractor is awarded.

(3) Any damages caused by a building contractor for failure to complete the contract or by failing to satisfactorily complete the work shall be recoverable by the state in an action against the building contractor and the building contractor's sureties.

(g) Full settlement may be made with the contractor after the following have occurred:

(1) The contractor shall furnish evidence to satisfy the commission that all the material used by the contractor, the contractor's subcontractors or the contractor's agents has been fully paid for and all laborers and other employees working for the contractor, the contractor's subcontractors, or the contractor's agents have been fully paid; and

(2) Within ten (10) days after receipt of evidence requested in subdivision (g)(1), the commission shall provide thirty (30) days notice in some newspaper published in the county where the work is done, if there be a newspaper published there, and if not, in a newspaper in an adjoining county, that settlement is about to be made and notifying all claimants to file notice of their claims with the commission, and the period for filing shall not be less than thirty (30) days after the last published notice.

(h) Except as provided in chapter 13, part 1 of this title, the provisions of this chapter shall have no application to property conveyed in trust to a private corporation organized and chartered under the laws of this state pursuant to § 4-13-101. [Acts 1955, ch. 304, § 2; modified; Acts 1976, ch. 679, §§ 1-3; 1977, ch. 89, § 22; T.C.A., § 4-1502; Acts 1980, ch. 591, § 1; 1980, ch. 741, § 3; 1981, ch. 195, § 1; impl. am. Acts 1981, ch. 264, § 12; Acts 1983, ch. 192, § 1; 1983, ch. 273, §§ 1, 2; 1990, ch. 893, § 8.]

Section to Section References. This section is referred to in §§ 12-2-112, 12-4-109, 41-8-109, 49-1-303, 58-7-103, 68-2-1106.

Law Reviews. Selected Tennessee Legislation of 1983 (N. L. Resener, J. A. Whitson, K. J. Miller), 50 Tenn. L. Rev. 785 (1983).

4-15-103. Personnel — Compensation. — (a) The commission is authorized to employ such personnel as are necessary to carry out the purposes of this chapter, and to properly and efficiently maintain the buildings constructed upon their completion.

(b) The members of the commission shall serve without additional compensation, but shall be entitled to reimbursement for their necessary expenses.

(c) The compensation of employees of the commission shall be fixed by the commission within the limitations of such amounts as may be appropriated by the general assembly for that purpose.

(d) All reimbursement for travel expenses shall be in accordance with the provisions of the comprehensive travel regulations as promulgated by the department of finance and administration and approved by the attorney general and reporter. [Acts 1955, ch. 304, § 3; 1976, ch. 806, § 1(16); T.C.A., § 4-1503.]

Compiler's Notes. Personnel of the state building commission are attached to the department of finance and administration for all administrative purposes except the discharge of the duties and functions directly required of

such personnel by the state building commission. See § 4-3-1005.

This section may be affected by § 9-1-116, concerning entitlement to funds, absent appropriation.

4-15-104. Rules and regulations for construction. — The commission is authorized to prescribe standards and promulgate rules and regulations for the construction of state buildings, and the procedure to be followed with respect thereto. [Acts 1955, ch. 304, § 4; T.C.A., § 4-1504.]

4-15-105. Bidding in large counties — Bidding in East and West Tennessee. — (a) The commission is hereby authorized to permit bids invited by officials, departments, institutions and agencies of the state of Tennessee for building construction or improvements, to be performed or done in counties having a population of six hundred thousand (600,000) or more, according to the federal census of 1960 or any subsequent federal census, to be received and publicly opened in the county at a previously announced place and time by a representative of the state, and that such representative to receive and open the bids may be, but is not limited to, a duly licensed architect or engineer designated by the state.

(b) The commission is authorized to permit bids invited by officials, departments, institutions and agencies of the state of Tennessee for building construction or improvements, to be performed or done in the eastern or western grand division, to be received and publicly opened in such grand division at a previously announced place and time by a representative of the state. Such bids shall be received and opened in the cities of Chattanooga or Knoxville, or the tri-cities area for the eastern grand division and in Shelby County or the city of Jackson for the western grand division. [Acts 1969, ch. 285, § 1; T.C.A., § 4-1505; Acts 1982, ch. 770, § 1; 1986, ch. 512, § 1.]

Cross-Reference
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Cross-References. Grand divisions, ch. 1, part 2 of this title.

4-15-106. Enforcement of other statutes. — (a) It is the duty and responsibility of the commission to enforce the provisions of the Tennessee Public Buildings Accessibility Act, compiled in title 68, chapter 18, part 2, as to all public buildings owned or leased by the state of Tennessee or any department, institution or agency thereof, and any subsequent acts which require specific construction or design specifications, techniques or objectives for such state public buildings.

(b)(1) It is also the duty and responsibility of the commission to enforce the provisions of the code for energy conservation in new building construction, compiled in title 13, chapter 19, as to all buildings designed or constructed for the state of Tennessee after January 1, 1979. Such enforcement shall be accomplished by requiring the designing architect or engineer and the construction contractor to certify that the design and construction of the building for which each is responsible is in conformity with the requirements of title 13, chapter 19. The staff of the commission shall review such design or construction to verify compliance. Responsibility for proper design of the structure shall remain with the designing architect or engineer, even though the staff of the commission has conducted the review and approval process of the project documents.

(2) In addition to the requirements for new buildings to meet the code for energy conservation, as compiled in title 13, chapter 19, the staff of the commission shall review any recommended energy conservation proposals and make recommendations to the commission for inclusion of these proposals in projects where deemed feasible. [Acts 1978, ch. 905, § 1; 1979, ch. 403, § 2; T.C.A., § 4-1506; Acts 1991, ch. 498, § 7.]

Section to Section References. This section is referred to in §§ 13-19-105, 68-18-203.

4-15-107. Definitions. — For the purposes of this chapter, the following terms shall have the following meanings, except where the context requires otherwise:

- (1) "Commission" means the state building commission;
- (2) "Improvement to real property" means:

(A) The construction or erection of new buildings or structures in which the state of Tennessee or any of its departments, institutions or agencies have an interest, whether financed by public or private funds or both;

(B) The major maintenance of any building or structure in which the state of Tennessee or any of its departments, institutions or agencies have an interest; or

(C) The renovation of any building or structure in which the state of Tennessee or any of its departments, institutions or agencies have an interest;

(3) "Major maintenance" means the repair or renovation of any building or structure or any portion thereof in which the state of Tennessee or any of its departments, institutions or agencies have an interest and which is being

funded by direct appropriations for major maintenance or which will cost in excess of one hundred thousand dollars (\$100,000); and

(4) "Renovation" means the change in the functional use or operation of space in existing buildings or structures in which the state of Tennessee or any of its departments, institutions or agencies have an interest. [Acts 1980, ch. 741, § 1; 1986, ch. 631, § 1.]

CHAPTER 16

OFFICE OF LOCAL GOVERNMENT

SECTION.

4-16-101. Creation — Personnel — Functions and duties.

SECTION.

4-16-102. Other state agencies unaffected.

4-16-101. Creation — Personnel — Functions and duties. — (a) There is hereby created the office of local government to be located in the office of the comptroller of the treasury.

(b)(1) The office of local government shall have a director who shall be appointed by the comptroller, with the approval of the governor, and who shall serve at the pleasure of the comptroller.

(2) The staff of the office of local government shall be appointed by the director, subject to the approval of the comptroller and other appropriate officials as required by law.

(c) The office of local government has the following functions and duties:

(1) Assist and advise the governor in coordinating those activities and services of agencies of the state which involve significant relationships with local governments;

(2) Encourage and, when requested, assist in efforts of local governments to develop mutual and cooperative solutions to their common problems;

(3) Serve as a clearinghouse, for the benefit of local governments, of information concerning their common problems and concerning state and federal services available to assist in the solution of those problems;

(4) When requested, supply information, advice and assistance to governmental groups which are studying problems of local government structure or financing for particular areas;

(5) Consult and cooperate with other state agencies, with local governments and officials, and with federal agencies and officials, in carrying out the functions and duties of the office; and

(6) Compile and maintain precinct maps of all precincts in the state, update such maps at least once every three (3) years, and provide copies of such maps upon request to any citizen at cost. [Acts 1963, ch. 205, § 1; T.C.A., § 4-1601; Acts 1980, ch. 675, § 2.]

Cross-References. Commission on inter-governmental relations, ch. 10 of this title.

County election commissions to notify office of precinct boundary changes, § 2-3-105.

Comparative Legislation. Office of local government:

Ark. Code § 25-10-115 et seq.

Ga. O.C.G.A. § 36-62-1 et seq.

Ky. Rev. Stat. Ann. § 147A-002 et seq.

N.C. Gen. Stat. § 143-320 et seq.

4-16-102. Other shall be deemed to signed to any other relationships by an operations. [Acts 1

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SECTION.

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4-17-101 — 4-17-112.

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4-17-101 — 4-17-1

Compiler's Notes.

§§ 4-17-101 — 4-17-11

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ATTACHMENT E

Nebraska's Statutes Concerning the Task Force for Building Renewal
(RSN 71-6401 through 71-6407, 81-173 through 81-191.01, 81-1108.17 through 81-1108.23, and 81-1108.42 through 81-1108.43).

REVISED STATUTES OF NEBRASKA

—
REISSUE OF VOLUME IV
1996

COMPRISING ALL THE STATUTORY LAWS OF A
GENERAL NATURE IN FORCE AT DATE OF
PUBLICATION ON THE SUBJECTS ASSIGNED
TO CHAPTERS 61 TO 71, INCLUSIVE



Published by the Revisor of Statutes

BUILDING CONSTRUCTION

§ 71-6403

organized pursuant to Chapter 70, article 8, any municipal utility organized pursuant to Chapter 15, article 2, or any metropolitan utilities district operated pursuant to Chapter 14, article 21, or the activities of any employee of such district or utility, which activities are subject to regulation under federal or state worker safety and health requirements.

Source: Laws 1994, LB 1210, § 180.

Operative date October 1, 1997.

71-6333. Act; operative date. The Environmental Lead Hazard Control Act shall become operative on October 1, 1997.

Source: Laws 1995, LB 147, § 2.

Operative date October 1, 1997.

ARTICLE 64

BUILDING CONSTRUCTION

Section.

71-6401. Act, how cited.

71-6402. Purpose of act.

71-6403. State building code; adopted; amendments; political subdivision; powers.

71-6404. State building code; applicability.

71-6405. State building code; compliance required; amendment by state agency.

71-6406. Political subdivision; building code; adopt; amend; enforce.

71-6407. Construction of act.

71-6401. Act, how cited. Sections 71-6401 to 71-6407 shall be known and may be cited as the Building Construction Act.

Source: Laws 1987, LB 227, § 1.

71-6402. Purpose of act. It is the purpose of the Building Construction Act to:

(1) Adopt a state building code to govern the construction, reconstruction, alteration, and repair of buildings and other structures within Nebraska;

(2) Provide state standards to safeguard life, health, property, and the public welfare by regulating and controlling the design, construction, quality of materials, use and occupancy, and maintenance of buildings and structures within this state; and

(3) Provide for the use of modern and innovative methods, devices, materials, and techniques in the design and construction of buildings and other structures.

Source: Laws 1987, LB 227, § 2.

71-6403. State building code; adopted; amendments; political subdivision; powers. (1) There is hereby created the state building code. The Legislature hereby adopts by reference:

- Effective date July 19, 1996.

Source: Laws 1987, LB 227, § 4; Laws 1993, LB 319, § 2.

71-6405. State building code; compliance required; amendment by state agency. All state agencies, including all state constitutional offices, state administrative departments, and state boards and commissions, the University of Nebraska, and the Nebraska state colleges, shall comply with the state building code. No state agency may adopt, promulgate, or enforce any rule or regulation in conflict with the state building code unless otherwise specifically authorized by statute to adopt or enforce a building or construction code other than the state building code. Nothing in the Building Construction Act shall authorize any state agency to apply such act to manufactured homes or recreational vehicles regulated by the Uniform Standard Code for Manufactured Homes and Recreational Vehicles or to modular housing units regulated by the Nebraska Uniform Standards for Modular Housing Units Act. A state agency may, by rule or regulation, amend the state building code by adopting any supplement, new edition, or appendix of the Uniform Building Code, the CABO One and Two Family Dwelling Code, or the Uniform Code for Building Conservation referred to in section

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71-6407. ()
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71-6403, except that all amendments shall be approved in advance by the Director of Administrative Services. Amendments to the state building code may also include variations from the code which will reduce unnecessary costs of construction, increase safety, durability, or efficiency, or address special local conditions within the state.

Source: Laws 1987, LB 227, § 5; Laws 1993, LB 319, § 3; Laws 1996, LB 1304, § 5.

Effective date July 19, 1996.

Cross References

Nebraska Uniform Standards for Modular Housing Units Act, see section 71-1555.

Uniform Standard Code for Manufactured Homes and Recreational Vehicles, see section 71-4601.

71-6406. Political subdivision; building code; adopt; amend; enforce.

(1) Any political subdivision may enact, administer, or enforce a local building or construction code if or as long as such political subdivision adopts the state building code. The political subdivision shall regularly update its code. For purposes of this section, a code shall be deemed to be regularly updated if the most recent edition is adopted by the political subdivision within two years after the publication date of the edition. No political subdivision may adopt or enforce a local building or construction code other than as provided by this section.

(2) A political subdivision may amend its local building or construction code if the amendment:

(a) Conforms generally with the state building code;

(b) Adopts a special or differing building standard to reduce unnecessary costs of construction, increase safety, durability, or efficiency, or address special local conditions within its jurisdiction; or

(c) Adopts any supplement, new edition, or appendix.

(3) A political subdivision may adopt and promulgate amendments for the proper administration and enforcement of its local building or construction code including organization of enforcement, qualifications of staff members, examination of plans, inspections, appeals, permits, and fees. Any amendment adopted pursuant to this section shall be published separately from the local building or construction code. Fees, if any, for services which monitor a builder's application of codes shall be negotiable between the political subdivisions involved, but such fees shall not exceed the actual expenses incurred by the political subdivision doing the monitoring.

(4) Notwithstanding the provisions of the Building Construction Act, a public building of a political subdivision shall be built in accordance with the applicable local building or construction code.

Source: Laws 1987, LB 227, § 6; Laws 1993, LB 319, § 4.

71-6407. Construction of act. Nothing in the Building Construction Act shall be construed to authorize any state agency or political subdivision to

regulate the construction of farm buildings or other buildings or structures when such regulation is otherwise prohibited by law. Nothing in the act shall be construed to authorize any state agency or political subdivision to have any authority either to establish or to continue in effect, with respect to any manufactured home built pursuant to the National Manufactured Housing Construction and Safety Standards Act, 42 U.S.C. 5401 to 5426, any standard regarding construction or safety which is not identical to standards promulgated by the National Manufactured Housing Construction and Safety Standards Act, 42 U.S.C. 5401 to 5426, and the regulations promulgated by the United States Department of Housing and Urban Development under the federal law when there is in effect a standard of the National Manufactured Housing Construction and Safety Standards Act, 42 U.S.C. 5401 to 5426, or the regulations applicable to the same aspect of performance of such manufactured home.

Source: Laws 1987, LB 227 § 7; Laws 1994, LB 511, § 7.

ARTICLE 65

CARE STAFF MEMBERS

Section.

71-6501. Care staff members: administration of oxygen; restrictions.

71-6502. Repealed. Laws 1991, LB 703 § 82.

71-6501. Care staff members: administration of oxygen; restrictions. Care staff members, as defined in sections 71-2151, 71-6009, and 71-6038, may only use a nasal cannula to apply oxygen by means of an oxygen concentrator to patients and may not administer more than four liters of oxygen per minute to patients. An oxygen concentrator shall be set up only by a physician, licensed respiratory care practitioner, or licensed nurse. Care staff members shall not alter such setup in any way except to return it to the prescribed setting if it should be changed accidentally.

Source: Laws 1988, LB 190 § 5.

71-6502. Repealed. Laws 1991, LB 703 § 82.

ARTICLE 66

HOME HEALTH AIDE SERVICES

Section.

71-6601. Legislative intent.

71-6602. Terms, defined.

71-6603. Home health aide: requirements.

71-6604. Repealed. Laws 1991, LB 703 § 83.

71-6605. Home health aides: permitted acts.

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REVISED STATUTES OF NEBRASKA

REISSUE OF VOLUME VA
1994

COMPRISING ALL THE STATUTORY LAWS OF A
GENERAL NATURE IN FORCE AT DATE OF
PUBLICATION ON THE SUBJECTS ASSIGNED
TO CHAPTER 81, ARTICLES 10 to 29,
and CHAPTERS 82 to 90, INCLUSIVE



Published by the Revisor of Statutes

(f) DEFERRED BUILDING RENEWAL AND MAINTENANCE

81-173. Terms, defined. For purposes of the Deferred Building Renewal Act and sections 81-191.01, 85-106, and 85-304, unless the context otherwise requires:

(1) Renewal work shall mean any (a) deferred or preventive maintenance projects that will restore facilities and utility systems as closely as practicable to their original constructed condition as defined by the Task Force for Building Renewal, (b) projects that will bring facilities into compliance with current fire safety, life safety, and hazardous materials abatement requirements, and (c) projects that will bring facilities into compliance with the federal Americans with Disabilities Act of 1990. The standard of quality maintenance shall be set after consideration of the facility users, geographical location, condition, and physical analysis of each building;

(2) Deferred maintenance shall mean any measures taken to: (a) Correct or repair structural or mechanical defects that would endanger the integrity of a building or its components or allow unwanted penetration of the building by the outdoor elements; (b) correct or repair structural, mechanical, or other defects in a building or its components or utility systems which endanger the lives or health of state employees or the general public; (c) bring a building into compliance with the federal Americans with Disabilities Act of 1990; or (d) correct a waste of energy, including minor repairs, alteration and maintenance painting, cost of materials, hiring of building maintenance personnel, and other necessary expenses for the maintenance of roofs, exterior walls, retaining walls, foundations, flooring, ceilings, partitions, doors, building hardware, windows, plaster, structural ironwork, screens, plumbing, heating, air-handling, and air conditioning equipment, or electrical systems, but excluding decorative finish or furnishing, building additions, or installation of additional summer-winter air conditioning, except as it may be required to comply with the federal Americans with Disabilities Act of 1990;

(3) Preventive maintenance shall mean any measures taken to maintain the structural or mechanical integrity of a building or its components including those measures listed in subdivision (2) of this section; and

(4) Task force shall mean the Task Force for Building Renewal.

Source: Laws 1977, LB 309, § 1; Laws 1980, LB 835, § 1; Laws 1982, LB 604, § 1; Laws 1993, LB 369, § 1.

81-174. Task Force for Building Renewal; established; purpose; consultants; appointment; how selected. There is hereby established the Task Force for Building Renewal to carry out the provisions of sections 81-173 to 81-190. The Governor shall appoint an administrator-consultant as the chief officer of the task force. The administrator-consultant shall retain not more than four consultants to assist him in the administration of the provisions of sections 81-173 to 81-190. Each task force member shall be selected on the basis of his ability to administer and accomplish efficient building maintenance and shall have knowledge of and experience in the contracting of construction projects and the maintaining of buildings. Members shall be selected so that the task force represents diversified expertise needed for maintenance

judgments and, if practical, each member should reside at a location that allows efficient visitation of state-owned buildings. Voting membership of the task force shall be limited to the five members identified in this section.

Source: Laws 1977, LB 309, § 2; Laws 1980, LB 835, § 2.

81-175. Task force; members; compensation. The compensation of the members of the task force shall be established by the Governor on a per diem basis, and they shall work the days and hours required to accomplish the task. Members of the task force shall be reimbursed for their actual and necessary expenses incurred in the performance of their duties as provided in sections 81-1174 to 81-1177 for state employees.

Source: Laws 1977, LB 309, § 3; Laws 1981, LB 204, § 168.

81-176. Repealed. Laws 1985, LB 11, § 1.

81-177. State agency; inspection of facilities; report; contents; referred to task force. Each state agency operating or managing state-owned buildings, utilities, or grounds shall make a detailed inspection of facilities under its care to determine accurately what renewal work items exist and the probable cost and time required for doing the work. A detailed report of the findings shall be made to the Governor, listing for each building, utility, or grounds improvement, the individual work items with estimated quantities and unit prices. Such report shall also include a listing of projects needed in state-owned structures to accommodate persons with handicaps as provided in sections 81-5,147 to 81-5,150. The report shall state which work items are recommended to be done under contract and which are proposed to be done by agency forces with an estimate of hours of labor and labor costs. The Governor shall refer the report to the task force for its study and recommendations pursuant to section 81-178.

Source: Laws 1977, LB 309, § 5; Laws 1980, LB 835, § 4; Laws 1995, LB 8, § 1.

81-178. Report; classification of work items; task force, duties. The report required by section 81-177 shall classify work items by urgency of need using three classes defined as follows:

Class I — items for immediate action to (1) provide safety and protection against costly damage to buildings or their utility systems, (2) make structural, mechanical, or other repairs to buildings or their components or utility systems which are an immediate danger to the lives or health of state employees or the general public, or (3) bring buildings into compliance with the federal Americans with Disabilities Act of 1990;

Class II — items of imperative need to correct problems that if neglected will quickly deteriorate further into Class I items that must be done to provide efficient and safe use of the facility or system; and

Class III — additional items necessary to fully renew or provide efficient and safe use of the facility or system.

The task force shall recommend to the Governor the classification of projects and priorities to be established for grants within the classifications. The Governor shall make such classification of projects and establish such priorities as shall be best calculated to achieve the purposes of the Deferred Building Renewal Act. Any energy conservation project shall be assigned a priority of Class II or higher.

Source: Laws 1977, LB 309, § 6; Laws 1979, LB 322, § 40; Laws 1980, LB 835, § 5; Laws 1982, LB 604, § 2; Laws 1993, LB 369, § 2.

81-179. Building Renewal Allocation Fund; created; use; purpose; accounting; investment. There is hereby created under the control of the Governor, for allocation to building renewal projects of the various agencies, a fund to be known as the Building Renewal Allocation Fund. The fund shall contain the revenue from fees as provided in section 81-1108.17, revenue from the special privilege tax as provided in section 77-2602, and such other money as is appropriated by the Legislature. Such appropriation is declared to consist of building renewal funds which shall be kept separate and distinct from the program continuation funds and project construction funds. Separate subfunds, subprograms, projects, or accounts shall be established to separately account for any expenditures on state buildings or facilities to comply with the federal Americans with Disabilities Act of 1990. A minimal amount of the funds contained in the subfunds, subprograms, projects, or accounts may be used for planning and evaluation of buildings and facilities. The budget division of the Department of Administrative Services may administratively transfer funds to appropriate accounting entities to correctly account for the operating expenditures. A separate fund, cash fund, project, or other account may be administratively established for such purpose. At the direction of and subject to express appropriation by the Legislature, amounts accruing to the Building Renewal Allocation Fund for fiscal years 1997-98 through 2000-01 may be expended to support achievement of goals identified in the Information Technology Infrastructure Act. Annual appropriations from the Building Renewal Allocation Fund for such purpose shall not exceed annual anticipated revenue from the equivalent of two cents of the special privilege tax as provided in section 77-2602. Any money in the fund available for investment shall be invested by the state investment officer pursuant to the Nebraska Capital Expansion Act and the Nebraska State Funds Investment Act.

Source: Laws 1977, LB 309, § 7; Laws 1993, LB 369, § 3; Laws 1994, LB 1066, § 96; Laws 1995, LB 530, § 2; Laws 1996, LB 1190, § 16.
Operative date July 1, 1996.

Cross References

Information Technology Infrastructure Act, see section 81-1190.
Nebraska Capital Expansion Act, see section 72-1269.
Nebraska State Funds Investment Act, see section 72-1260.

81-180. Building Renewal Allocation Fund; expenditures; allocation of funds; procedure. The Building Renewal Allocation Fund shall only be expended for the purpose of building renewal work except as otherwise provided. Each agency shall be allocated funds as directed by the Governor using the system of priorities established in section 81-178. In the making of allocations from such fund, the Governor shall follow a policy that first considers the use of private enterprise services for deferred maintenance projects while using state employees primarily for the performance of preventive maintenance. When such preventive maintenance is of a nature that only occasional highly technical attention is scheduled, primary consideration shall be given to using contractual services. The task force shall review all such contracts for such services from private enterprises.

Source: Laws 1977, LB 309, § 8; Laws 1980, LB 835, § 7; Laws 1982, LB 604, § 3.

81-181. Agency; proposed building renewal projects report; submitted, when; contents; allocation of funds; conditions. Not later than December 15 of each year, each agency shall submit to the Governor, in the form prescribed by him or her, a report of its proposed building renewal projects for the next fiscal year. Such report shall contain the information specified in section 81-177 and shall constitute a request for the allocation of funds from the Building Renewal Allocation Fund. The Governor shall, with the advice of the task force, allocate from such fund the sum necessary for the accomplishment of projects approved by him or her. Allocations shall be made in a manner that assures accomplishment of Class I projects first, followed by accomplishment of Class II projects, and then accomplishment of Class III projects, unless doing so in a particular case would violate sound building renewal policies and practices. The amount of such allocation shall not be transferred to the agency but shall remain within the Building Renewal Allocation Fund subject to the control of the Governor until disbursed pursuant to the Deferred Building Renewal Act.

Source: Laws 1977, LB 309, § 9; Laws 1993, LB 369, § 4.

81-182. Governor monitor activities of task force and agencies; authorize issuance of warrants. The Governor, using such staff assistance as he may desire, shall monitor the activities of the task force and the agencies. To assure adequate accomplishment of the terms of each allocation, the Governor shall assure that expert inspection of projects is made by a competent inspector from either his staff, the task force, or the agency. For the purpose of making partial payments as the work progresses, the Governor may authorize the issuance of warrants from the Building Renewal Allocation Fund upon certificates of the inspector in charge showing the amount of work completed and materials necessarily purchased and delivered for the orderly and proper continuance of the project in a sum not exceeding ninety-five percent of the cost thereof. Upon the certificate of the inspector that the project has been completed and the terms of the allocation have been complied with,

the Governor shall authorize the issuance of a warrant for the balance due the contractor.

Source: Laws 1977, LB 309, § 10.

81-183. Property not eligible for renewal and maintenance funds. No building held in trust, property of the Board of Educational Lands and Funds, nor highways or roads and revenue bond structures shall receive funds for renewal and maintenance under sections 81-173 to 81-190.

Source: Laws 1977, LB 309, § 11.

81-184. Administration costs paid from Building Renewal Allocation Fund. The cost of administration of the Deferred Building Renewal Act shall be paid from the Building Renewal Allocation Fund as the Legislature shall appropriate. The Governor shall each odd-numbered year submit a specific itemized appropriation request to cover such administrative costs.

Source: Laws 1977, LB 309, § 12; Laws 1986, LB 258, § 31.

81-185. Committee on Building Maintenance; membership; purpose. The Executive Board of the Legislative Council shall appoint a select committee of the Legislative Council to consist of six members of the Legislature, to be known as the Committee on Building Maintenance, to exercise oversight of the deferred and preventive maintenance activities required in sections 81-173 to 81-190. The selection of members shall be made on the basis of maintenance interest and knowledge. At least two members shall be selected from the Committee on Appropriations, one of whom shall be the chairperson of the Committee on Appropriations. On or before the sixth day of each regular legislative session, the board shall appoint or reappoint members of the committee. Such committee may utilize Legislative Council staff as required or may contract for necessary expertise. Such staff shall provide close liaison with the task force, all agencies subject to sections 81-173 to 81-190, and the Governor.

Source: Laws 1977, LB 309, § 13; Laws 1980, LB 835, § 8; Laws 1984, LB 838, § 1.

81-186. Committee on Building Maintenance; meetings; duties. The Committee on Building Maintenance shall meet as necessary, but not less than four times annually, to monitor the activities required of the task force and the agencies, boards, and commissions who are responsible for the state buildings and to review the proposed rental charges as provided in sections 81-1108.17 and 81-1108.22. The committee shall study progress and propose any necessary legislation to assure that state-owned buildings are protected through proper maintenance.

Source: Laws 1977, LB 309, § 14; Laws 1980, LB 835, § 9; Laws 1982, LB 604, § 4; Laws 1984, LB 838, § 2; Laws 1995, LB 530, § 3.

ADMINISTRATIVE DEPARTMENTS

§ 81-196

81-187. Legislative Fiscal Analyst; receive copy of estimates, reports, and allocation requests. A copy of all estimates, reports, and allocation requests required by sections 81-173 to 81-190, 85-106, and 85-304 shall be submitted to the Legislative Fiscal Analyst.

Source: Laws 1977, LB 309, § 15; Laws 1985, LB 2, § 6.

81-188. Informal bidding procedures; when authorized. When the estimated cost of a building renewal project is less than fifteen thousand dollars, the Governor may authorize the use of informal bidding procedures if he considers it to be in the best interest of the state.

Source: Laws 1977, LB 309, § 16.

81-189. Repealed. Laws 1984, LB 838, § 4.

81-190. Act, how cited. Sections 81-173 to 81-190 shall be known and may be cited as the Deferred Building Renewal Act.

Source: Laws 1977, LB 309, § 18.

81-191. Repealed. Laws 1984, LB 838, § 4.

81-191.01. Agency; prepare preventive maintenance plan; approval; implementation; funding. On or before June 30, 1984, each agency shall have prepared and have on file with the task force a plan to provide adequate but not excessive preventive maintenance. The agency shall seek the advice of the task force in preparing and revising such plan. Agencies shall not be deemed in compliance with this provision until the task force has approved the preventive maintenance plan. Upon approval of such plan, the Governor may, upon recommendation of the task force, allocate funds from the Building Renewal Allocation Fund to initiate the implementation of the plan.

Source: Laws 1980, LB 835, § 6; Laws 1982, LB 604, § 7; Laws 1984, LB 838, § 3.

(g) TERMINATION OF AGENCIES, BOARDS, AND COMMISSIONS

81-192. Repealed. Laws 1986, LB 745, § 1.

81-193. Repealed. Laws 1978, LB 569, § 14.

81-194. Repealed. Laws 1980, LB 94, § 19.

81-195. Repealed. Laws 1980, LB 939, § 8.

81-196. Repealed. Laws 1986, LB 745, § 1.

ction shall not apply to (i) ies or other parties by the es, the Department of Aer- of Educational Lands and d for use by the University the Board of Educational noffice use by the Depart- or leased by the Game and visions to the buildings or ent of federal funding, (v) ate recreation areas, state or state recreational trails, by the State of Nebraska ecause the application of y for federal funding or ommission due to other

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79, LB 322, § 47; Laws 1981, LB 381, ws 1995, LB 530, § 5.

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DEPARTMENT OF ADMINISTRATIVE SERVICES § 81-1108.17

Source: Laws 1974, LB 1048, § 7; Laws 1975, LB 359, § 12; Laws 1979, LB 322, § 48; Laws 1981, LB 381, § 20; Laws 1992, LB 1241, § 22; Laws 1995, LB 530, § 6.

81-1108.17. Department of Administrative Services; custodian of state property; director; administrator; powers and duties; funds; created; purpose; use. (1) The Department of Administrative Services shall be the custodian of the State Capitol and capitol grounds, the state laboratory and laboratory grounds, the Governor's Mansion and grounds, and all other buildings and lands owned or leased by the State of Nebraska except as exempted under subsection (5) of section 81-1108.15.

(2) To aid in the performance of his or her duties, the Director of Administrative Services shall appoint an administrator. The administrator, under the direction of the director, shall have complete control and all powers necessary to properly maintain the capitol and capitol grounds, the state laboratory and laboratory grounds, the Governor's Mansion and grounds, and all other buildings and lands owned or leased by the State of Nebraska except as exempted under subsection (5) of section 81-1108.15.

(3) The administrator shall have the authority to develop, produce, and provide for free distribution or sale books, brochures, pictures, slides, postcards, and other informational or promotional material concerning the capitol. The administrator shall have control over the money received from the sale of such material and from private or public donations. Such proceeds and donations shall be placed in the Department of Administrative Services Cash Fund, which fund is hereby created, and shall be used for the purpose of funding projects designed to restore the capitol building to its original condition and the production of such promotional materials. Such projects shall be prescribed by the administrator upon the advice of the Nebraska Capitol Commission pursuant to the approved comprehensive capital facilities plan for the capitol building.

(4) The administrator, under the direction of the director, is authorized to lease space or to provide facilities for restaurants, cafeterias, or other services and newsstands for the convenience of state officers and employees in the State Capitol or buildings leased when such space is not needed for public use. Proceeds from the operations and rental of such facilities shall be credited to the State Building Revolving Fund and shall be expended as necessary for the purpose of offsetting the costs of operating and maintaining such facilities. Receipts from public parking charges shall be credited to the Department of Administrative Services Cash Fund and shall be used for the purpose of funding projects designed to restore the capitol building to its original condition.

(5) The administrator, under the direction of the director, is authorized to lease space or to provide facilities for the parking of state officers' and employees' vehicles as well as state-owned vehicles. He or she is authorized to lease, rent, or permit for use as apartments, dwellings, offices, and parking areas any or all of the property acquired for parking or for future building needs. All leases shall contain the provision that upon notice that such property is needed for public use, the use or occupancy of the property shall cease. All money received as rent from any property acquired shall be remitted to the State Treasurer and credited to the State Building Revolving Fund,

except that receipts from parking charges for employee and state vehicle parking shall be credited to the Capitol Buildings Parking Revolving Fund, which fund is hereby created, for the purposes of providing and maintaining parking for state employees and visitors.

(6) The system of charges for state buildings and facilities shall include an amount sufficient to (a) accurately reflect operating, maintenance, renovation, and repair costs and (b) fund building renewal projects under the Deferred Building Renewal Act. The proceeds received under subdivision (a) of this subsection shall be remitted to the State Treasurer for credit to the State Building Revolving Fund. The proceeds received under subdivision (b) of this subsection shall be remitted to the State Treasurer for credit to the Building Renewal Allocation Fund. The administrator shall develop a system of equitable billings and charges for parking facilities under his or her control and used by state employees and state vehicles. The system of charges shall include an amount sufficient to cover the operating, maintenance, and repair costs associated with the parking facilities. The administrator, under policies and procedures established by the Director of Administrative Services, may expend funds from time to time credited to the Capitol Buildings Parking Revolving Fund for the purposes of obtaining, operating, and maintaining parking facilities for employees and visitors. All money derived from any source other than that to be credited to the State Building Revolving Fund, the Capitol Buildings Parking Revolving Fund, the Department of Administrative Services Cash Fund, the Building Renewal Allocation Fund, or other appropriate revolving fund shall be remitted to the State Treasurer and credited to the General Fund.

(7) The administrator shall acquire a flag of the United States of America of suitable and convenient size. The colors of the flag shall be fast colors, and the cloth shall be of substantial material. The administrator shall acquire, construct, and locate in a suitable place on the State Capitol proper, or its environs, a suitable flagstaff or pole upon which the flag of the United States of America shall be conspicuously displayed during each day of the year. The flag shall be so arranged on the staff or pole that it may be raised or lowered with ease.

(8) The administrator shall see that all parts and apartments of the capitol and buildings leased are properly ventilated and kept clean and in order. The administrator shall see that all visitors, at proper hours, are properly escorted over the capitol grounds and through the capitol, free of expense.

(9) The administrator shall at all times have charge of and supervision over the police, janitors, and other employees in and about the capitol and capitol grounds, state laboratory and laboratory grounds, the Governor's Mansion and grounds, and all other buildings and lands owned or leased by the State of Nebraska except as exempted under subsection (5) of section 81-1108.15. The administrator shall institute, in the name of the state and with the advice of the Attorney General, civil and criminal proceedings against any person for injury or threatened injury to any public property in the capitol or on the capitol grounds, the state laboratory and laboratory grounds, the Governor's Mansion and grounds, and all other buildings and lands owned or leased by

the State of Nebraska under his or her control, or for committing or threatening to commit a nuisance in or on the buildings or lands.

(10) The administrator shall keep in his or her office a complete record containing all plans and surveys of the capitol and capitol grounds, state laboratory and grounds, Governor's Mansion and grounds, and all other buildings and lands owned or leased by the State of Nebraska and of underground construction under such buildings and lands.

Source: Laws 1929, c. 192, § 1, p. 677; C.S. 1929, § 72-707; Laws 1937, c. 161, § 1, p. 625; Laws 1939, c. 94, § 1, p. 407; Laws 1941, c. 144, § 1, p. 573; C.S. Supp., 1941, § 72-707; R.S. 1943, § 72-706; Laws 1955, c. 278, § 1, p. 879; Laws 1961, c. 354, § 2, p. 1114; Laws 1965, c. 436, § 2, p. 1388; Laws 1965, c. 439, § 1, p. 1394; Laws 1965, c. 538, § 23, p. 1711; Laws 1967, c. 468, § 1, p. 1457; Laws 1971, LB 675, § 1; R.R.S. 1943, § 72-706; Laws 1974, LB 1048, § 8; Laws 1976, LB 986, § 4; Laws 1979, LB 576, § 3; Laws 1981, LB 381, § 21; Laws 1983, LB 607, § 3; Laws 1993, LB 311, § 3; Laws 1995, LB 530, § 7.

Cross Reference

Deferred Building Renewal Act, see section 81-190.

81-1108.18. State Building Administrator; parking of motor vehicles; rules and regulations; violations; personal responsibility for violation; penalty. In order to promote the public safety and welfare, the administrator shall adopt and promulgate rules and regulations governing the parking of motor vehicles on the approaches to the capitol and capitol grounds and on the lands owned or leased by the State of Nebraska and under the administrator's control. The rules and regulations may limit, restrict, or prohibit parking on such land. Notwithstanding the provisions of the Administrative Procedure Act, the rules and regulations shall become effective upon posting notice of the rules and regulations on or about the premises to be regulated. If any vehicle is found upon any regulated premises in violation of this section or the rules and regulations adopted pursuant to this section and the driver cannot be determined, the owner or person in whose name such vehicle is registered shall be held prima facie responsible for such violation. Violation of any such rules or regulations shall constitute a Class V misdemeanor.

Source: Laws 1955, c. 278, § 2, p. 880; Laws 1965, c. 538, § 24, p. 1713; Laws 1967, c. 468, § 2, p. 1459; R.R.S. 1943, § 72-706.01; Laws 1974, LB 1048, § 9; Laws 1976, LB 986, § 5; Laws 1977, LB 39, § 303; Laws 1979, LB 576, § 4; Laws 1995, LB 530, § 8.

Cross Reference

Administrative Procedure Act, see section 84-920.

81-1108.20. Administrator; employees; supplies. The administrator, with the consent of the Governor, shall employ all necessary assistants, engineers, janitors, custodians, and caretakers, fix their compensation, and terminate such employment from time to time as necessary for the efficient and economical discharge of his or her duties. The administrator shall purchase, through the materiel division of the Department of Administrative Services, such supplies, material, and equipment as may be necessary for the proper maintenance of the State Capitol and capitol grounds, state laboratory and laboratory grounds, Governor's Mansion and grounds, and all other buildings and lands owned or leased by the State of Nebraska except as exempted under subsection (5) of section 81-1108.15. The total expenditures for such purposes shall not exceed the appropriations made for such purposes.

Source: Laws 1929, c. 192, § 1, p. 677; C.S. 1929, § 72-707; Laws 1937, c. 161, § 1, p. 625; Laws 1939, c. 94, § 1, p. 407; Laws 1941, c. 144, § 1, p. 573; C.S. Supp., 1941, § 72-707; R.S. 1943, § 72-709;

Laws 1955, c. 278, § 5, p. 382; R.R.S.1943, § 72-709; Laws 1974, LB 1048, § 11; Laws 1995, LB 530, § 9.

81-1108.21. Department of Administrative Services; assignment of office space; Executive Board of Legislative Council; determination of needs; other functions and responsibilities of state building division. (1) The office space in the capitol building or any other state office building occupied by the Governor, Lieutenant Governor, Secretary of State, State Treasurer, Attorney General, Auditor of Public Accounts, and Chief Justice and judges of the Supreme Court and Court of Appeals, including the office of the Clerk of the Supreme Court and courtrooms, on June 2, 1995, shall remain under the control of such officer or Chief Justice on and after such date. The Executive Board of the Legislative Council shall determine its office space requirements in the capitol building and may occupy such office space as it requires except as provided in this subsection.

(2) After the determination by the Executive Board of the Legislative Council pursuant to subsection (1) of this section, the administrator shall be responsible the director for the determination of the space needs of all other departments and agencies of the state and for the assignment of the remaining office space. The determination of such needs shall be based on considerations of: (a) The availability of space as provided in this section within the capitol building and other state office buildings; (b) the desirability of locating all divisions and other organizational subunits of each department and agency of the state in physical proximity to the office of its head; (c) the degree to which the convenience of the public may be served by assignment of various areas within the capitol building or other state office buildings to the agencies and departments having requirements for direct dealing with the public in accordance with the volume of such dealings and the nature of the population served; (d) the interdependence of functions and operating procedures of the various agencies with one another as such interdependence may be efficiently accommodated through physical proximity in the location of assigned space; (e) applicable standards governing office requirements as may be developed; (f) proposed additions to functions or programs or creation of new functions or programs as authorized and required by action of the Legislature; (g) the availability of appropriations with which to finance renovations, remodeling and movement of equipment necessary to accommodate any proposed assignment or reassignment of area; (h) the degree to which funds raised by general taxation or having effect on the level of general taxation shall be affected by any proposed assignment of space outside the capitol building or other state office buildings; and (i) conformity to federal standards in the assignment of space in buildings constructed with federal funds.

(3) The division shall have responsibility for provision and replacement of lighting, lighting fixtures, heating, cooling and ventilation, janitorial, custodial, and all other building services, including care and custody of the capitol buildings and grounds as may now be provided by law.

(4) Responsibility for employment and supervision of custodial and janitorial workers for areas of the capitol building occupied by the Legislature, the courts, and executive departments and agencies shall be in accord-

ance with such agreements as may be defined by authorized representatives of the three branches. All funds for improvements, remodeling, renovation, partitioning or replacement of major fixtures, including carpeting, flooring, provision of drapes, lighting fixtures, and lamps, within any area of the capitol building or other state office building shall be at the disposal of the administrator.

Source: Laws 1974, LB 1045, § 12; Laws 1976, LB 986, § 6; Laws 1995, LB 530, § 10.

81-1108.22. State building division; responsibility; office space outside the State Capitol; rental; approval; required; lease contract; filed; administrator; duties; State Building Revolving Fund; created; applicability of section, when. (1) The division shall have the responsibility of providing office space in leased and state-owned buildings in the proximity of the State Capitol and in other locations.

(2) When any board, agency, commission, or department of the state government not otherwise specifically authorized by law desires to use funds available for the purpose of renting office space outside of the State Capitol, it shall submit a request to the Director of Administrative Services accompanied by a certificate from the Committee on Building Maintenance that there is no state-owned property which is adequate or which through cost-effective renovation, as determined by the division, could be made adequate to meet the needs of the board, agency, commission, or department. If the director approves the lease, the terms and location shall be approved by the director and the administrator in writing and the leases shall be entered into and administered by the administrator on behalf of the board, agency, commission, or department. A copy of all such lease contracts shall be kept on file by the state building division and shall be open to inspection by the Legislature and the public during normal business hours.

(3) The administrator shall develop a system of charges to cover basic rental, maintenance, renovations, and operation of such leased and owned properties. The charges to state agencies, boards, commissions, or departments of state government shall be paid from funds available for the purpose of renting space on a regular basis and placed in the State Building Revolving Fund, which fund is hereby created. The administrator shall make payments for basic rentals, renovations, and maintenance and operational costs of all leased and owned buildings from the State Building Revolving Fund.

(4) The charges for such leased and owned properties shall only be adjusted by the administrator on July 1. Prior to any adjustment in the system of charges, the Department of Administrative Services, on or before December 1 of the year preceding the effective date of such adjustment, shall provide written notification to the Committee on Building Maintenance, the Clerk of the Legislature, and the Legislative Fiscal Analyst of the proposed adjustment to the system of charges.

(5) Commencing on April 13, 1992, all leases of real property entered into by any state agency, board, commission, or department shall be subject to this section. Leases held by a state agency, board, commission, or department on such date shall be valid until the lease contract is terminated or is subject to renewal. The division shall monitor all such leases and determine

when the lease is subject to renewal. Once the determination is made, the division shall cancel the lease as of the renewal date and shall treat the need of the agency, board, commission, or department as an original request for space and subject to this section. This subsection shall not apply to (a) state-owned facilities to be rented to state agencies or other parties by the University of Nebraska, the Nebraska state colleges, the Department of Aeronautics, the Department of Roads, and the Board of Educational Lands and Funds, (b) facilities to be leased for use by the University of Nebraska, the Nebraska state colleges, and the Board of Educational Lands and Funds, (c) facilities to be leased for nonoffice use by the Department of Roads, or (d) facilities controlled by the Nebraska School for the Deaf or Nebraska School for the Visually Handicapped to be rented to state agencies or other parties by the school.

Source: Laws 1961, c. 353, § 1, p. 1113; Laws 1963, c. 421, § 1, p. 1347; R.R.S. 1943, § 72-701.08; Laws 1974, LB 1048, § 13; Laws 1975, LB 359, § 13; Laws 1979, LB 576, § 5; Laws 1992, LB 1241, § 23; Laws 1995, LB 530, § 11.

Cross Reference

Committee on Building Maintenance, see section 81-155.

81-1108.23. Administrator; personnel. The administrator may employ architects, drafters, specialized engineers, and other professional personnel to provide plans, working drawings, and specifications required for the adequate maintenance, improvement, construction, and reconstruction of the State Capitol and grounds, state laboratory and grounds, Governor's Mansion and grounds, and all other buildings and lands owned or leased by the State of Nebraska and under the administrator's control and may employ secretarial and administrative personnel necessary to carry out this section.

Source: Laws 1955, c. 329, § 2, p. 1027; R.R.S. 1943, § 72-709.02; Laws 1974, LB 1048, § 14; Laws 1995, LB 530, § 12.

81-1108.24. State Emergency Capital Construction Contingency Fund; created; investment. There is hereby created for the use of the Department of Administrative Services a fund to be known as the State Emergency Capital Construction Contingency Fund, to consist of such money as shall be appropriated to such fund by the Legislature. Any money in such fund available for investment shall be invested by the state investment officer pursuant to the Nebraska Capital Expansion Act and the Nebraska State Funds Investment Act.

Source: Laws 1974, LB 1048, § 15; Laws 1995, LB 7, § 117.

Cross References

Nebraska Capital Expansion Act, see section 72-1269.

Nebraska State Funds Investment Act, see section 72-1260.

81-1108.27. State Capitol; state buildings; electric current; agreement. The Board of Regents of the University of Nebraska is authorized to furnish and to enter into agreements with the Department of Health and Human Services and the Department of Correctional Services to furnish a supply of electric current to such departments at the line now maintained or hereafter constructed between the electric power plant at the Department of Correctional Services adult correctional facility and the State Capitol, which power shall be furnished by the heating plant located upon the city campus of the

REVISED STATUTES OF NEBRASKA

REISSUE OF VOLUME V A
1994

COMPRISING ALL THE STATUTORY LAWS OF A
GENERAL NATURE IN FORCE AT DATE OF
PUBLICATION ON THE SUBJECTS ASSIGNED
TO CHAPTER 81, ARTICLES 10 to 29,
and CHAPTERS 82 to 90, INCLUSIVE



Published by the Revisor of Statutes

the relationship of the project to other state agency or departmental capital facilities in the same complex.

Source: Laws 1969, c. 772, § 4, p. 2923; R.R.S.1943, § 81-1108.06; Laws 1974, LB 1048, § 34; Laws 1976, LB 986, § 7; Laws 1979, LB 38, § 1; Laws 1981, LB 381, § 22; Laws 1992, LB 1241, § 24.

These sections held not applicable to the Board of Regents which cannot delegate its constitutional powers and duties to other officers or agencies. Board of Regents v. Exon, 199 Neb. 146, 256 N.W.2d 330.

81-1108.42. Contract for construction, reconstruction, remodeling, or repair of capital facility; final payment; conditions. The Director of Administrative Services shall not issue his warrant for final payment for any contract for the construction, reconstruction, remodeling, or repair of any capital facility for any state agency or department unless there is on file in his office the certificate of a professional engineer or architect that, to the best of his knowledge, all work under the contract substantially conforms to the plans and specifications and that the contract has been fully and satisfactorily performed except for the making of the final payment.

Source: Laws 1969, c. 772, § 5, p. 2924; R.R.S.1943, § 81-1108.07; Laws 1974, LB 1048, § 35.

81-1108.43. Capital construction project; prohibited acts; exceptions; warrant; when issued. No state agency or department shall perform for itself any of the services normally performed by a professional consulting engineer or architect as defined in section 81-840, in the preparation of plans and specifications for the construction, reconstruction, or alteration of any building or in the administration of the construction documents and final approval of the project when the total project cost is one hundred thousand dollars or more, and no state agency shall employ its own work force for any such construction, reconstruction, or alteration of capital facilities when the total project cost is fifty thousand dollars or more; except that the terms of this section shall not apply to section 83-134, or to the Department of Roads, nor to any public power district, public power and irrigation district, irrigation district, or metropolitan utilities district. If, during the program statement review provided for under section 81-1108.41, it is determined that existing or standard plans and specifications are available or required for the project, the Governor may authorize an exemption from this section. The Director of Administrative Services shall not issue any warrant in payment for any work on a capital construction project unless the state agency or department files a certificate that the provisions of this section have been complied with or unless such project was commenced prior to December 25, 1969.

Source: Laws 1969, c. 772, § 6, p. 2924; R.R.S.1943, § 81-1108.08; Laws 1974, LB 1048, § 36; Laws 1979, LB 38, § 2.

ATTACHMENT F

Nebraska's Task Force for Building Renewal Policy and Procedure Manual

State of Nebraska
Task Force for Building Renewal
Policy / Procedure Manual

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LB 309 TASK FORCE
FOR
DEFERRED BUILDING RENEWAL

GENERAL COMMENTS ON LB309

In 1976 a committee was formed to conduct a Special Legislative Study concerning the maintenance of state buildings. This committee toured the entire state to look at the condition of its buildings and review their maintenance programs. While they expected to find some problems, they did not expect the totally deplorable condition that became so evident as they toured the facilities. They found areas where there was no maintenance, haphazard maintenance and others with planned maintenance. The problems throughout the state seemed to be a problem of priorities. Administrators said there were other priorities while Senators said there was only so much money and the result was that buildings were falling further into disrepair.

Through the efforts of this committee, private industry, agency representatives and interested citizens, LB 309 was passed in January of 1977. In compliance with LB 309, an Administrative Consultant to the Governor was appointed to head up the Task Force. The law also specified that as many as four Consultants could be appointed to assist the Administrator. These Consultants were preferably from various areas of the state with different expertise which aided in the task of starting the Deferred Building Renewal Program. The prime area of emphasis was deferred maintenance and the need for developing a planned preventative maintenance program. Emphasis was also placed on energy conservation and handicapped accessibility.

Each year the legislature reviews the total request for 309 funding and appropriates a stipulated amount for Task Force distribution through allocations. This appropriation is subject to Governor approval and the appropriated amount will vary from year to year. The Task Force is mandated to follow certain guidelines as set out by the legislature and all funds are controlled by the Department of Administrative Services and the Governor.

Over the years, the Task Force goals have remained basically the same. The information in this packet contains an overview of the operations of the Task Force for Deferred Building Renewal, including the general requirements that must be met by the Task Force and the agencies which it funds.

GENERAL OPERATIONAL INSTRUCTIONS

1. Agencies eligible for 309 Task Force funding review their deferred repair, energy conservation and handicapped projects and submit them bi-annually in the form of a budget request. Upon receipt of these requests on-site inspections are scheduled. If the project requires additional information, the Task Force will request an update from the agency and will consider the request once the information is received. Projects not approved are held on file for review at a later date.
2. When funds are appropriated by the legislature the Consultants review these requests and based on priority need, make their recommendation to the Administrator. The Administrator reviews the Consultant recommendations and submits his final recommendation to the Governor for approval. Upon receipt of the signed allocation, agencies receive a copy of the allocation, a project status checklist and a final inspection form for each project. (Exhibit A)
3. It is the responsibility of the agency to select a consultant if needed and to follow the required bidding procedures in acquiring a contract. The Task Force is to be notified of bid openings, architectural and/or engineer selections, pre-construction dates, etc. The Task Force may attend these meetings to assist with awarding the contract if necessary. Purchase requisitions and contracts must be submitted to the Task Force for review and approval.
4. Copies of all requisitions should be filled out by the agency. A requisition should be assigned a number and the project account line-of-coding previously assigned by the Task Force filled in. It should be signed by an authorized agency representative and submitted to the Task Force (all copies attached) for review. If all of the required information is attached, the Task Force will stamp the requisition and send it to State Purchasing.
5. Copies of all correspondence, plans/specifications, bid tabulations, contracts, requisitions, purchase orders, etc. that pertain to 309 funded projects must be forwarded to the Task Force as soon as they become available. The Task Force will not process a payment document until the above information has been received. Copies of all warranties are to be submitted to the Task Force upon receipt.

6. Once projects are started, payment requests are sent to the Task Force for payment. Payment Documents should be submitted in the following form:

- Original Vendors Invoice
- Payee information area is to be completed. The Federal I.D. Number must be filled in.
- The Agency/Division box should contain the name of your agency and current date.
- Place an "X" in the Warrant Writing box under the TRANSACTION TYPE, and an "X" in the "M" box of the WARRANT FLAG.
- The DOCUMENT NUMBER and PAY DATE boxes should be left blank.
- The description area of the document should include the name of the building, name of the project (i.e. Roof Replacement, Caulking, etc.) and the percentage of project completion at the point of this particular payment. It does not mean the percentage of completion by a certain vendor. Anytime a document is marked 100% or 'final', an agency final report form must be completed and accompany the document. The Task Force will reclaim the balance on any document marked 100% or 'Final'.
- The TRANSACTION CODING should be filled in using the line-of-coding previously assigned to the project. The IDENTIFIER Box should be left blank.
- The ACCOUNT code should be filled in using the following as a guideline.
 - 4823 - Deferred Maintenance/Improvements
 - 4822 - Energy Conservation/Energy Related projects.
 - 4412 - Engineering/Architectural Services
- Since warrants are mailed directly from DAS Accounting, we suggest you put invoice numbers and an agency or project name in the PAYEE REFERENCE Description area so that the vendor can identify what the payment is for.
- If coding has been filled in incorrectly or the percentage of project completion is omitted, the document will be returned to the agency for correction. Each project is assigned a specific line-of-coding which is to be used for a specific project. The percentage of completion is important so that inspections can be scheduled in a timely manner.
- The Payment Document is reviewed, signed and submitted to DAS Accounting for payment. When the warrants have been issued, the Task Force will note the warrant number on the pink copy and return it to your agency.

7. Payments are to be based on work completed to date and computed from the schedule of values submitted by the contractor before work begins. It is important that partial payments accurately reflect the actual work done and material stored.

8. Agencies are sent a computerized monthly status report which details the project activity. These should be reviewed thoroughly and any discrepancies or questions should be discussed with the Task Force immediately.

9. Should an agency find that as a project progresses, funding is not sufficient to complete the project, a written request for a change order must be submitted with proper documentation to support the request. The request will be reviewed and upon approval submitted to DAS Budget and Administrative Services for approval. Agencies are notified in writing of requests that have been denied and the reason for the denial. If the request is approved, the agency receives a copy of the change order approval form which is considered a formal notice of approval.

10. The Task Force will make periodic inspections throughout the duration of the project. Before final payment is made on a project, the Task Force will make final inspections wherever possible to ascertain if the conditions of the contract have been fulfilled. As noted earlier, the agency must also submit a final report with the final payment request.

11. Under no circumstances will the Task Force make an allocation for a project which is underway or has been completed.

12. Funds allocated for a specific project may be used for that project ONLY. Any remaining funds must be returned to the Task Force.

13. Requests for the use of leftover funds from completed projects, unless directly related to or pertaining to the original project, will be treated as a new request and must have the proper documentation. If approved by the Task Force a new allocation will be recommended for approval.

14. Many times during an inspection of a facility, situations might be found that require remedial attention. These situations may have been inadvertently overlooked by the agency and if the situation is of a severe nature, the Task Force may recommend an allocation.

15. It is the responsibility of the agency to get projects underway as rapidly as possible and follow the project through to its completion. In accordance with LB761, the Task Force will thoroughly review projects that are not progressing as rapidly as the Task Force determines is acceptable and shall reallocate those funds that are not being utilized.

PROVISIONS OF LB309

I. BASIC PROVISIONS

- A. The bill as passed is composed of the following basic provisions. Note distinction made between deferred and preventive maintenance.

1. Deferred Maintenance

"Deferred Maintenance shall mean any measures taken to:

- a. Correct structural or mechanical defects that would endanger the integrity of a building, or,
- b. Allow unwanted penetration of the building by the outdoor elements, or,
- c. Correct a waste of energy...."Sec. 1, Subdivision 2

2. Preventive Maintenance

"Preventive Maintenance shall mean any measures taken to prevent failures in the building systems listed in subdivision (2) or this section." Section 2, Subdivision 3.

3. Handicapped

"The Task Force shall also review the list of projects needed to accommodate persons with handicaps..." Sec. 6, and, "no allocation from the fund shall be made to any project for the removal of barriers to the handicapped unless such project was specifically approved by the Legislature in the making of appropriations to the fund." Sec. 9.

4. Purpose

"The Building Renewal Allocation Fund shall be expended for the purpose of building renewal work and no other purpose." Sec. 8.

5. Eligibility

The following structures are NOT eligible for 309 funding:

- a. "No building held in trust, property of th Board of Educational Lands and Funds, nor highways or roads and revenue bond structures shall receive funds for renewal and maintenance under sections 1 to 18 of this act." Sec. 11.

- b. State structures to be demolished within the agency's six-year capital construction plans..." Sec. 4.

6. Limited Eligibility

The following structures may be eligible for 309 funding, but only on a limited basis:

- a. Structures for which remodeling or renovation is proposed using funds from sources other than 309. Identification of such structures and the sources of their proposed funding is the responsibility of the agency and such information shall accompany any request to the Task Force for funds to cover the cost of emergency repairs.
- b. Structures generating cash income.
- c. Structures which are or will be vacated within two years. Identification of such structures is the responsibility of the Agency and such information shall accompany any request to the Task Force for 309 funds.

II. PRIORITIES AND CLASSIFICATIONS

- A. In order to assist Agencies in establishing priorities and classifications of deferred maintenance as required by Sec. 6 of the bill, Exhibit "A" has been prepared as a guideline for use in submitting 309 fund requests.
- B. Attention is called to Sec. 57 of LB 956 which reads, in part, as follows:

"... It is the intent of the Legislature that energy conservation be given high priority consideration in the committee's review of project proposals under LB 309 funding..."

III. FUNDING LIMITATIONS

- A. Subject to the approval of the Task Force, 309 funds for deferred maintenance projects are available for the following purposes only:
 - 1. For payment of invoices covering fees from professional architects and engineers, providing that:
 - a. Such professional assistance is secured by the Agency from private enterprise.
 - b. The contract with such professionals has been previously accepted by the Task Force.
 - c. Adequate allotment from 309 funds has previously been made to the Agency by the Governor.

2. For payment of invoices representing partial or final payment to the contractor, providing that:
 - a. The contractor has been secured by the Agency from private enterprise.
 - b. The contract between the Agency and the contractor has previously been accepted by the Task Force.
 - c. An adequate allotment from 309 funds has previously been made to the Agency by the Governor.

B. The following are NOT eligible for payment from 309 funds:

1. Agency administrative costs.
2. Professional services provided by Agency personnel.
3. Supervision or inspection costs incurred by the Agency.
4. Travel or expenses incurred by the Agency.
5. In-house costs of Agency personnel.
6. Miscellaneous items of expense such as printing, advertising, postage, builders risk insurance, etc.

IV. EXECUTION OF WORK

A. The following is an excerpt from Section 8 of LB 309:

"In the making of allocations from such funds, the Governor shall follow a policy that first considers the use of private enterprise services for deferred maintenance projects while using state employees primarily for the performance of preventive maintenance."

V. BIDDING

A. Section 16 of LB 309 reads in part as follows:

"When the estimated cost of a building renewal project is less than fifteen thousand dollars, the Governor may authorize the use of informal bidding procedure if he considers it to be in the best interest of the State."

B. In order to provide specific guidelines within the above limitation it has subsequently been ruled that bids for any project funded by LB 309 shall be solicited in strict accordance with the following limitations.

1. General Requirements

- a. Identical information is to be provided each bidder, whether oral, written, or graphic.

- b. Revisions to or interpretations of the scope of the work which may be made during the bidding period are to be provided to all known bidders in written form.
- c. Oral or informal interpretations of requirements during the bidding period are to be considered invalid unless verified in writing to all known bidders.

2. Bidding Methods

a. Class I - Project costs between \$1 and \$2,499

- (1) No formal bidding requirements, except that whenever possible, two or more quotations from responsible bidders are to be secured. All solicitations for such bids, together with resulting quotations or refusals to quote are to be recorded and filed for reference.

b. Class II - Project costs between \$2,500 and \$5,000

- (1) Informal bidding required. Three or more competitive bids to be solicited and are to be submitted in sealed envelopes. Public opening not required, but deadlines for submitting quotations to be established.

c. Class III - Project costs over \$5,000

- (1) Formal bidding required including all formal procedures for full and open competition as follows:
 - (a) Advertisement for bids shall be published in at least two daily Nebraska newspapers which are circulated in the area of the work to be done and which have the widest distribution in the area. Advertisements shall state that sealed proposals will be received by the Agency on the date therein stated for work as described. Advertisements shall state where plans and specifications may be seen and obtained.
 - (b) Complete and accurate lists of bidders are to be kept readily available for use by interested sub-bidders.
 - (c) Bids to be submitted prior to established closing time in sealed envelopes properly identified as directed by the agency.

- (d) Bids to be publicly opened and read aloud immediately after scheduled closing time.
- (e) Successful bidder to be notified of award in writing, as soon as possible after bid opening and prior to expiration of bids.
- (f) Additional bids are often secured by bidding documents which are readily available. Therefore, agencies are to use local Builders Exchanges, Builders Bureaus, etc. in the area of the work to be done to facilitate the availability of these documents.

d. Class IV - Project costs over \$100,000

- (1) In addition to the requirements of LB 309, agencies are reminded that any project costing over \$100,000 is to be reviewed in its entirety by the State Building Division in full accordance with the Nebraska Statutes Sec. 81 - 1108.42 and Section 81 - 1103.43. Agency submittals are to be accompanied by the Agency certification of compliance required by these statutes. Agency submittals shall be delivered directly to the 309 Task Force office and the Task Force will then submit them to the State Building Division.

C. Bidding Documents

1. Forms

The standard forms and conditions of the bidding documents are a part of this pamphlet. They contain a condition that any low bidder may be required to provide specific information to the State prior to the award of the contract. Such information may include the company's history, ability, previous work of a similar nature and financial condition. It is this information together with other pertinent facts concerning the ability of the company to perform, which provide the only basis for the rejection of a bidder.

2. Proposals (See Exhibit "B")

Proposal forms for the bidders use are to be prepared by the Agency or its representative in such form that all bids are based upon identical conditions. Any alteration of the proposal form by the bidder or the omission of information called for on the proposal sheet may result in the rejection of that bid as being non-responsive. Such information in the bidding process may be waived by the agency.

3. Clarification of work required

It is important that the bidding documents include all items of work to be done as well as Agency restrictions and limitations expected of the contractor. The following are examples of work items and contractor restrictions and limitations which are to be clarified in bidding documents.

a. Route Of Access

The route of access and egress for contractors equipment and materials is to be determined by the Agency. The route is to be determined primarily upon the basis of safety to all persons. Minimum interference to the normal operations of the Agency during the construction period and the ease of access and egress for the contractor is also a part of that determination.

b. Parking

The Agency is to clearly identify such parking areas which may be available to the contractors' employees during construction. Emergency lanes, fire lanes, handicapped parking, etc. should be clearly identified as space not available to the contractor.

c. Storage of Materials

Available unused space on the Agency property may, at the Agency's option, be made available for storage of materials at no cost to the contractor. If such materials are stored on or in State property, the State assumes no liability for that property in the event of vandalism, theft, fire, or other disasters.

In some instances, materials to be used in the construction will be necessarily stored off the site of the work. If payment for such materials is requested, it can only be made if a certificate evidencing insurance coverage of such materials is provided by the contractor.

d. Clean Up

The general conditions of the contract require that the construction site be maintained in an orderly condition. Day to day policing of the site by the contractor is mandatory. Therefore, it is important to prohibit the careless distribution of construction debris in areas of the property which are maintained by agency personnel. At completion of the work, any debris resulting from the construction operations is to be removed by the contractor.

All debris and waste material resulting from the execution of the contract is to be legally disposed of by the contractor at all times.

e. Disruption of Agency Operations

Some of the contractors operations will necessarily disrupt the normal day to day operations of the Agency. These disruptions can and should be kept to a minimum by preplanning and through close contact with the contractor and his schedule of operations. Preplanning in this area of interference is beneficial to the Agency and to the contractor resulting in overall improved relations and benefits to the State.

f. Task Force Inspection

The LB 309 Task Force reserves the right to visit the site and to inspect the work in progress at any time they feel it to be necessary or advisable.

g. Laws and Ordinances

- (1) The contract shall be governed by the law of the place where the project is located.
- (2) The contractor shall comply with all applicable laws, ordinances, rules, regulations and lawful orders of any public authority having jurisdiction for the safety of persons or property or to protect them from damage, injury or loss. He shall erect and maintain, as required by existing conditions and progress of the work, all reasonable safeguards for safety and protection including posting danger signs and other warnings against hazards, promulgating safety regulations and notifying owners and users of adjacent utilities.

VI. SELECTION AND/OR REJECTION OF BIDDING CONTRACTORS

- A. It is important that the best possible relations be established and maintained between the State of Nebraska and the building industry of the state. Certain unwritten rules govern in this area, such as those which follow:

1. Rejection of low bidder

If it has been determined that a potential bidder will possibly not be awarded the contract in the event that he is low, he should be so advised at the time he requests the bidding documents. It is basically unfair to permit him to spend his time and money on work which will not be awarded to him.

This refusal is difficult, delicate, and sometimes dangerous. Therefore, full documentation of the reasons resulting in this decision must be immediately available to that bidder to provide an opportunity for him to defend his position.

Reasons for such refusal to award are varied such as:

- a. Repeated failure in the past to adhere to required completion time at some cost to the State.
- b. Inability or refusal to maintain construction standards required by the State.
- c. Repeated litigation on previous State contracts.
- d. Financial instability, etc.

Rejection of a bid must be based upon tangible, specifically documented evidence that the bidder in question is unable to perform in full accordance with the requirements of the contract documents. Acceptance of a bid other than the low bid cannot be otherwise justified. If a bidder other than the low bidder is more attractive because of product or familiarity, this cannot be used as justification for rejection. This simply indicates that the bidding documents were not prepared correctly to prevent this situation.

VII. ANALYSIS OF BIDS RECEIVED

A. General

1. Bids which are received in response to an Agency's solicitation shall be recorded immediately upon opening. Their analysis then becomes a determination of:
 - a. Was the bid received prior to the time set in the bidding document?
 - b. Is the bid responsive?
 - c. Was the bid bond included, if required?
 - d. Is the apparent low bid within the allotted budget?
 - e. Is the apparent low bid from a known, reputable contractor?
 - f. Has the bidder acknowledged receipt of all addenda?

B. Alternate Proposals

1. If alternate proposals were requested and submitted, the acceptance or rejection of some or all alternates often changes

the position of the bidder. Therefore, it is important that the successful bidder be determined with care since such selection often causes misunderstanding and disappointment among the unsuccessful bidders, and may result in legal action.

The following outline is provided for general use in the determination of the successful bidder.

- a. If alternate proposals were requested, then the successful bidder is determined by the lowest quotation including the base bid plus or minus those alternates which are to be accepted as quoted.
- b. If alternate proposals were requested, none of which can be accepted because of either cost or content, then the successful bidder is determined by the lowest base bid. The alternate or alternates required by the Agency are then negotiated with the low base bidder. If such negotiations are unsatisfactory or impossible then that bid is rejected and the second low base bidder is selected and alternative negotiations are held with him.
- c. If such negotiations fail, all bids are to be rejected and the work readvertised with such revisions required to provide acceptable bids.

VIII. CONTRACT ADMINISTRATION

A. Awards

1. Bona fide proposals submitted in response to legal solicitations expire in accordance with provisions included as a part of the bidding documents.
2. In order to avoid the expiration of the bid, bids are to be analyzed immediately after their receipt and the lowest responsible bidder determined in accordance with Paragraph VIII-B-1-b.
3. If all conditions are met, the successful bidder is to be notified in writing by the Agency of the intent to award. This notification should include the disposition of all alternate proposals received. If the acceptance of one or more alternates is impossible to determine prior to the scheduled bid expiration date, an extension of time may be requested from the contractor. If he so agrees, such extension of time must be in writing.
4. It is illegal in the State of Nebraska to provide a partial payment at the signing of the contract. Payments are made only for work previously done or materials stored.

B. Beginning of Construction

1. The date on which actual construction begins is critical for the following reasons:
 - a. Approved certificates evidencing the existence of required insurance coverage are to be in the possession of the Agency prior to the beginning of construction. (See Exhibit "B") Because of its very nature, it is possible for construction operations to impose serious threats of liability upon the parties to the contract, and therefore, all protection of the state as required by the bidding documents must be provided prior to exposure.
 - b. The possibility of successful contract administration can be vastly improved if the Agency will provide for a preconstruction conference prior to the beginning of work at the site. Those present should include representatives of the Agency, the contractor, inspectors, and representatives of the Task Force. Questions concerning construction procedure, intent of contract requirements, site access, security, method of payment, work methods, materials, etc. may be discussed and resolved prior to the actual beginning of construction.

C. Inspection Reports

1. All inspections of job progress, whether made by the Task Force, architect, Agency, or any other authorized inspector, are to be documented and submitted to the Task Force. Information in the report to include the following:
 - a. Date and time of inspection
 - b. Name of Agency, building and location
 - c. Name of inspector
 - d. Name of contractor
 - e. Weather conditions including whether temperature is rising, falling, or stable.
 - f. Work being performed.
 - g. Variations from contract requirements
 - h. Required corrections
 - i. General job progress
 - j. Any other information pertinent to acceptable contract execution.

IX. COST OVERRUNS AND UNDERRUNS

A. Change Order Procedure

1. In the event that bids received for projects funded by 309 exceed the allotment, and if it is the intentions of the Agency to proceed, a written request shall be immediately made to the Task Force for the additional funds necessary to proceed. The Task Force will determine whether or not such funds are appropriate and available and will so notify the Agency. This approval for additional funding must precede any notification of contract award.
2. Task Force action on the request for additional funds will be made by means of a formal change order signed by the Task Force, the Budget Division, and the Governor or his representative. Such change orders will indicate approval or disapproval of requested funds.
3. The Task Force will refuse to honor or approve the payment of any 309 funds which have not been either allotted in writing by the Task Force prior to the execution of the contract or prior to a notice to proceed.
4. Cost underruns will be returned to the Task Force by change order upon completion of the work.

B. Additional Work

1. If during construction involving 309 funding, additional items of deficient deferred maintenance are found, and if, in the Agency's opinion these items of deficiency should be corrected, a written request for such funds shall be made to the Task Force. Task Force action will be recorded by change order. No funds for such additional work are to be authorized by the Agency prior to formal Task Force written approval.

C. Cancellation of Allotment

1. Any allotment of 309 funds may be rescinded if:
 - a. All requirements of LB 309 are not fulfilled by the sponsor of the request for funds.
 - b. Requirements of the Task Force in the administration of LB309 are not met.
 - c. The Agency or sponsor of the request for funds determines, with Task Force approval, that the project be either delayed or abandoned.
 - d. When allotments are found to be inactive to the extent that the work is not under contract, either for architectural services or actual construction.

- e. The work is to be completed through the use of other funds. If, however, the Task Force has determined that a deficiency in deferred maintenance be corrected, and the work is subsequently to be done by other funds, Task Force approval of method and extent of repair is to be secured in writing prior to the beginning of such deferred maintenance work.

X. ALLOCATIONS AND TRANSFER OF FUNDS

- A. All allocations assigned to an Agency from 309 funds are specific, having been approved by the Governor in accordance with the requirements of LB 309. Therefore, any proposed revision in any allocation can only be made with the written approval of the Task Force subsequent to the Agency's written request to the Task Force for such revision.
- B. Copies of all correspondence, specifications, contracts, bid tabulations, change orders, purchase orders, etc. concerning 309 projects shall be sent to the Task Force office immediately upon completion of such information.

XI. NEBRASKA SALES & USE TAXES

- A. For information concerning the appropriate interpretation of sales, and use tax regulations in connection with construction contracts, please contact the Nebraska Department of Revenue, Box 94818, Lincoln, Nebraska 68509, or any of the regional offices located in Omaha, Grand Island, Norfolk, North Platte, and Scottsbluff. A toll free telephone number is available for immediate contact. 800-742-7474 or 471-2971.

XII. DRUG FREE WORKPLACE POLICY

- A. All state code agencies must have a drug-free workplace policy in force. To be in compliance, all contractors doing business with the State of Nebraska must file a written drug free workplace policy. Agencies receiving 309 funds must make sure vendors have filed a drug-free policy statement with State Purchasing, or have a policy statement incorporated into your contract agreements.

EXHIBIT "A"

PRIORITIES AND CLASSIFICATIONS

Note: The following priority system pertains to the physical structure of a building.

DEFERRED MAINTENANCE: Requests for funding of deferred repair projects are divided into three classes:

- Class I** - Items for immediate action to provide safety and protection against costly damage.
- Class II** - Items of imperative need to correct problems that if neglected will quickly deteriorate further into Class I items, or that must be done to provide efficient use of the facility or system.
- Class III** - Additional items necessary to fully renew the facility or system.

ENERGY CONSERVATION: Requests for funding of energy conservation projects are divided into three classes.

- Class I** - Items for immediate action to correct deficiencies creating excessive use of energy resources. Projects for which technical assistance or energy conservation measure funding applications have been or are planned to be submitted to the Nebraska Energy Office should be included in this category.
- Class II** - Items which if not addressed will create an additional strain on energy resources and which if accomplished would result in operating expenditure reductions.
- Class III** - Items which would contribute to a totally energy efficient system, but which would not be considered imperative.

HANDICAP ACCESSIBILITY: Requests for funding to provide handicap accessibility are divided into three classes:

- Class I** - Structural changes/modifications for immediate action to provide access to programs or facilities regularly serving handicapped clientele.
- Class II** - Other structural changes or modifications to comply with handicap codes.
- Class III** - Structural changes or modifications to provide better accessibility but not imperative for compliance with handicap codes.

309

**Task Force for Deferred Building Renewal
PROJECT STATUS CHECKLIST**

DATE:	
AGENCY:	SITE:
BUILDING:	ALLOCATION DATE:
ACCOUNT CODING:	ALLOCATION AMT: \$
PROJECT:	
Information listed below is to be submitted to the Task Force office as soon as it becomes available. <u>PLEASE DUPLICATE THIS SHEET AND USE AS A COVER SHEET WHEN SUBMITTING PROJECT INFORMATION</u>	
	DATE SUBMITTED
Plans/Specifications	_____
Bid Tabulations	_____
Proposals (3)	_____
Contract/Agreement-Architect/Engineer	_____
Contract/Agreement-Contractor	_____
Purchase Requisition	_____
Purchase Orders	_____
Expected Completion	_____
Warranty	_____
Final Report	_____
Other	_____
COMMENTS:	

309
TASK FORCE FOR DEFERRED BUILDING RENEWAL
FINAL INSPECTION REPORT

DATE:	EVALUATOR:
AGENCY:	SITE:
BUILDING:	BLDG. NO.
PROJECT:	
PROJECT CODING:	ALLOCATION DATE:
ALLOCATION AMT: \$	CHANGE ORDERS: \$
ACTUAL EXPENDITURES: \$	COMPLETION DATE:
ARCHITECT/ENGINEER:	
CONTRACTOR	
QUALITY OF WORKMANSHIP:	
AGENCY SATISFACTION/INFORMATION PERTINENT TO THIS PROJECT	
CONTRACT COMPLETE: Yes_____ NO_____	
PURCHASE ORDERS COMPLETE:_____	

EXHIBIT "B"
"CONTRACT DOCUMENTS"

**Specification
for**

(Name of Project)

Index of Contract Documents

Advertisement for Bids
Instructions to Bidders
Proposal Forms
Form of Contract
Form of Contract Performance Bond
Form of Tax Exemption Certificate (if applicable)
Form of Appointment to Purchasing Agent (if applicable)

General Conditions
Special Conditions

Specifications
Division 1 thru Division ____

Drawings (state if "detached")
Sheet 1 thru Sheet ____
(State total sheets)

**Prepared By:
(Identify)**

**(Architect Seal)
(if required)**

(TYPICAL)

ADVERTISEMENT FOR BIDS

Sealed proposals for furnishing all plant, equipment, transportation, tools, materials, labor and skills necessary and incidental to perform all work described in the Proposed Contract Documents entitled:

(Name of Project)

will be received at the Office of the (Name of Agency), located at (Legal Location) until (Date and Time) and will then be publicly opened and read aloud.

All bids shall be made on the printed forms attached to and made a part of the Proposed Contract Documents. The said Documents may be obtained from the (Name of Agency and/or Architect) and may be seen at the Plan Services listed in the "Instruction to Bidders."

Bids mailed to this office shall be addressed to:

(Name and Address of Agency)

Bids delivered in person shall be delivered to:

(Name and Address of Agency)

Each bidder must submit with the bid a certified check or bid bond in an amount equal to five percent (5%) of the bid.

The character and amount of security to be submitted by the contractor for the performance of the contract is stated in the proposed contract documents.

Bidders may not withdraw their bids for a period of at least (Time Period) days after the scheduled closing time for the receipt of the bids.

The (Name of Agency-Owner) reserves the right to reject any or all bids and to waive informalities.

(Name of Agency)

(Name of Authorizing Person)

INSTRUCTIONS TO BIDDERS

INDEX

1. Bid Security
2. Plans and Contract Documents
3. Working Conditions
4. Exemption from Payment of the Federal Tax on the Transportation of Property
5. Open Competition
6. Interpretation of Contract Documents
7. Proposal Forms
8. Filing of Proposals
9. Signature of Bidders
10. Withdrawal of Bids
11. Acceptance of Bids
12. Alternate Proposals
13. Basis of Award of Contracts
14. When Award Effective
15. Formal Contract and Contract Security
16. Time of Completion
17. Number of Counterparts of Contract and Bond Required
18. Non-Resident Contractors Registration
19. Fair Labor Standards
20. Statement on Nebraska Sales/Use Tax
21. Supplemental Items
22. Plan Service Locations
23. Definition of Terms

INSTRUCTION TO BIDDERS

1. BID SECURITY

Each proposal must be accompanied by a bid bond or a certified check in the sum of five (5%) per cent of the proposal, as a guarantee of good faith, drawn on a solvent bank and made payable to the order of the Agency, which will be retained by and may be forfeited to the Agency as liquidated damage if such proposal is accepted, the Contract awarded, and the bidder or bidders fail to enter into a contract in form prescribed, with a satisfactory surety bond, within ten (10) days after such award is made.

The bid deposit of all except the three (3) lowest bidders may be returned within three (3) days after the opening of bids. The bid deposit of the three lowest bidders may be returned within 48 hours after the executed contract and required bonds have been finally approved by the Owner.

2. PLANS AND CONTRACT DOCUMENTS

Plans and Specifications (including Instructions to Bidders, General Conditions, and Special Provisions) and the Forms of Proposal, Contract and Bond, and all made a part of this Contract, are on file in the office of the Agency and/or Architect. See last page of "Instructions to Bidders" for locations of "Plan Services" where contract documents are on file and can be seen and used by Contractors, Subcontractors, and Suppliers.

3. WORKING CONDITIONS

In submitting a proposal for this work, bidder agrees that he has familiarized himself with existing conditions at the site of the work. Any deviation between existing conditions at the site and the bidding documents will not be accepted as a basis for additional cost. The Contract shall be governed by the law of the place where the project is located and all work shall conform to the law.

4. EXEMPTION FROM PAYMENT OF THE FEDERAL TAX ON THE TRANSPORTATION OR PROPERTY

The Contractor is authorized to shop all property necessary for the work to the Agency Project Location, in care of the Contractor and exempt from the payment of the Federal tax on the transportation of property.

This authority is issued with the distinct understanding that the State will receive all benefits from the exemption from payment of that tax, that the tax is not included in the Contractor's bid and also that all transportation charges shall be paid by the Contractor.

5. OPEN COMPETITION

Whenever in these specifications a material or article is specified by using the specific description or name of a proprietary product or the name of a manufacturer or vendor, rather than by using descriptive detail of substance and function, any article which the Agency decides will perform the duties imposed adequately and to the same effectiveness, will be acceptable as a substitute in lieu of the material or article so specified.

6. INTERPRETATION OF CONTRACT DOCUMENTS

If any person contemplating submitting a bid for the proposed contract is in doubt as to the true meaning of any part of the plans, specifications, or other proposed contract documents, he may submit a written request for an interpretation thereof by the consulting Architect or Engineer or the Agency, whichever has prepared the documents. The person submitting the request will be responsible for its prompt delivery. Any interpretation of the proposed documents will be made only by Addendum duly issued and a copy of such Addendum will be mailed or delivered to each person receiving a set of such documents. The Agency will not be responsible for any other explanation or interpretations of the proposed documents. No such Addendum will be issued during the five (5) days immediately preceding the bid date. Bidder shall acknowledge receipt of addendum on proposal form.

7. PROPOSAL FORM

All proposals must be made on forms furnished by the Agency, and must be legibly written in ink or by typewriter. No alterations in proposals by erasure or interlineations will be permitted (see Paragraph 11. Acceptance of Bids).

No bidder may submit more than one proposal. Two proposals under different names will not be received from one firm or corporation.

8. FILING OF PROPOSALS

Each proposal shall be enclosed in a sealed envelope endorsed "Proposal for (Name Project, Letting Time and Name of Bidder)" and filed with the Agency, prior to the time set for the opening of bids. No bid will be considered which has not been filed with the Agency before the time set in the advertisement.

9. SIGNATURE OF BIDDERS

Each proposal must be signed in ink with the full name of each person, firm or corporation interested in it, together with their business address or place of residence.

Bids which are signed for a partnership should be signed in the firm name by at least one of the partners or in the firm name by an attorney-in-fact. If signed by an attorney-in-fact, there should be attached to the bid a power of attorney evidencing authority to sign the bid, executed by the partners.

Bids which are signed for corporation should have the correct corporate name thereof and the signature of the president or other authorized officer of the corporation manually written below the corporation name following the words: "By_____."

10. WITHDRAWAL OF BIDS

Any bidder may withdraw his bid at any time prior to the scheduled time for receipt of bids.

11. ACCEPTANCE OF BIDS

The Agency reserves the right to waive any technicality or informality in bids and to accept or reject any or all bids when the Agency considers it to be for the best interests of the State of Nebraska.

Where bidders attempt to condition their bids by stipulations not contained in the proposed contract documents, such bids may be disregarded as not responsive to the terms of the proposed Contract.

The Agency reserves the right to accept the low qualified bidder subject to negotiations within the Agency's requirements and limitations.

12. ALTERNATE PROPOSALS

All alternate proposals, when requested in the Proposal Form, shall be subject to the Owner's acceptance or rejection until 30 days after the Contractor has in writing informed the Agency he is withdrawing the alternate proposals.

13. BASIS OF AWARD OF CONTRACTS

The Agency will not award the Contract to any bidder who does not furnish upon request satisfactory evidence that he has the necessary ability and experience in work of this character, and necessary financial resources, facilities, and plant to enable him to prosecute the same successfully and promptly and complete it within the time required in the contract.

Contract award, if made, will be to the responsible bidder submitting the lowest acceptable bid.

The term "lowest acceptable bid" used in the above paragraph is defined as the accepted Proposal offering the lowest total price for the combination of base bid and any alternate bids selected by the Agency.

14. WHEN AWARD EFFECTIVE

The Contract shall be deemed as having been awarded when formal written notice of award shall have been duly served upon the intended awardee (i.e., the bidder to whom the Owner contemplates awarding the contract) by the Agency.

15. FORMAL CONTRACT AND CONTRACT SECURITY

The successful bidder or bidders will be required to enter into a formal contract with the Agency. Form of Contract shall be that included in the proposed contract documents.

The successful bidder or bidders shall furnish a surety bond in an amount at least equal to 100 per cent of the contract price as security for the faithful performance of this contract and for the payment of all persons performing labor and furnishing material in connection with this Contract. The bond is to be executed by an acceptable surety company or companies authorized to execute surety bonds in the State of Nebraska. Form of Contract Performance Bond shall be that included in the proposed contract documents.

16. TIME OF COMPLETION

The Contractor shall commence work under the Contract upon written notice to proceed or upon signing of Contract by both parties and shall fully complete all work thereunder within the time limit designated in the specifications and to be made a part of the Contract.

17. NUMBER OF COUNTERPARTS OF CONTRACT AND BOND REQUIRED

There shall be executed one (1) copy of the Contract Performance Bond and two (2) counterparts of the Contract.

18. NON-RESIDENT CONTRACTORS--REGISTRATION

Non-resident firms shall comply with the registration requirements and payment of fees to the Tax Commissioner of the State of Nebraska as defined in Sections 77-3101 through 77-3112, Revised Reissue Statutes of Nebraska.

19. FAIR LABOR STANDARDS

The proposal and the form of Contract contain a statement that the bidder is complying with, and will continue to comply with, fair labor standards in the pursuit of his business and in the execution of the work contemplated in this proposal.

Fair labor standards shall be construed to mean such a scale of wages and conditions of employment as are paid and maintained by at least fifty percent of the contractors in the area in the same business or field of endeavor as the contractor filing this proposal.

20. CODES, PERMITS, AND FEES

The Contractor shall secure and pay for all permits, governmental fees, licenses, and inspections that are necessary for the proper execution and completion of the work in accordance with the drawings, specifications, and law of the place. The following State agencies and regulatory bodies are noted for the Contractor's reference, which may require inspection, approval, and certification of the work prior to completion and final payment: State Building Division, State Fire Marshal, Department of Health, Department of Agriculture, Department of Labor, State Electrical Board and State Energy Office.

(Note: This page varies with each project.)

21. EXEMPTION FROM PAYMENT OF NEBRASKA SALES/USE TAX (if used)

The Contractor is exempt from payment of Nebraska Sales/Use Tax under the regulations of the Nebraska Department of Revenue Act of 1967. The Agency will issue an Appointment of Purchasing Agent form and Exemption Certificates to the Contractor to be used for this project. (Note: Revise if Contractor is to pay Sales Tax.)

22. SUPPLEMENTAL ITEMS

(Explain any additional items not covered but required to define scope of bidding.)

23. PLAN SERVICE LOCATIONS

(Name and Address of all Plan Services where contract documents are on file. NOTE: Major plan services across the state should be provided with documents on major projects funded with state or federal appropriations.)

24. DEFINITION OF TERMS:

- a) AGENCY - (Legal name and location of Agency proposing the work)
- b) AUTHORIZED AGENT - (Name, address, and telephone number of authorized person in Agency with decision responsibility)
- c) OWNER - State of Nebraska
- d) ARCHITECT - (Name, address, and telephone number of Architect)
- e) PROJECT - (Name and location of project)
- f) CONTRACTOR - The Contractor is the person or persons, firm or corporation that enters into a Contract with the Agency-Owner for the performance of work.
- g) BIDDER - A Bidder is any person or persons, firm or corporation submitting a bid or proposal to the Agency-Owner for consideration of award of a Contract for performance of work.
- h) WORK - The term "Work" includes all labor necessary to produce the construction required by the Contract Documents, and all materials and equipment incorporated or to be incorporated in such construction.

(Typical Proposal Form)

(Project Name)

(Project Number)

TO: (Agency Name & Address)

P R O P O S A L

PROPOSAL FOR: _____ DATE: _____

(Project Title & Location)

The Undersigned, being familiar with the local conditions affecting the cost of the work and the Contract Documents, including the Advertisement to Bidders, Instruction to Bidders, General Conditions, Drawings and Specifications, hereby proposes to furnish all labor, materials and equipment required to complete the Contract in accordance with the Contract Documents for the sum or sums of:

BASE BID _____
_____ DOLLARS (\$ _____)

Work to be completed with _____ Calendar Days.

It is hereby indicated, receipt of these Addenda No.(s) _____, prior to the time of submitting this proposal, and all items therein included in the above proposal.

ALTERNATE	ADD OR DEDUCT	AMOUNT
Alternate No. _____	Add/Deduct	\$ _____
Alternate No. _____	Add/Deduct	\$ _____
Alternate No. _____	Add/Deduct	\$ _____
Alternate No. _____	Add/Deduct	\$ _____

CORPORATION SEAL

RESPECTFULLY SUBMITTED

FIRM NAME _____

SIGNATURE _____

TITLE _____

CONTRACT

THIS AGREEMENT made and entered into as of the _____ day of _____ 19__ by and between hereinafter called the "Contractor", and hereinafter called the "Agency".

ARTICLE 1. SCOPE OF WORK

The Contractor shall furnish all of the materials and perform all of the work shown on the drawings and described in Specifications entitled:

(Name of Project)

prepared by acting as, and in these Contract Documents entitled, the Agency and the Contractor shall do everything required by this Agreement and the Contract Documents. The Contractor agrees to complete all work in _____ calendar days following the award of the Contract.

ARTICLE 2. FAIR LABOR STANDARDS

The undersigned states that he is complying with, and will continue to comply with, fair labor standards in pursuit of his business and in the execution of this Contract.

ARTICLE 3. CONTRACT SUM

The Owner shall pay the Contractor for the performance of this Contract in current funds as follows:

ARTICLE 4. CONTRACT DOCUMENTS

Contract Documents shall consist of the following component parts:

- | | |
|----------------------------|-----------------------|
| 1. Advertisement for Bids | 6. Plans and Drawings |
| 2. Instructions to Bidders | 7. This Instrument |
| 3. The Accepted Proposal | 8. Performance Bond |
| 4. General Conditions | 9. Addenda |
| 5. Specifications | 10. Change Orders |

This Instrument, together with the documents hereinabove mentioned form the Contract, and they are as fully a part of the Contract as if hereto attached or herein repeated.

IN WITNESS WHEREOF, the parties hereto have caused this instrument to be executed in two counterparts as of the day and year above written.

Seal, if any

ATTEST: _____
SECRETARY

CONTRACTOR
By _____
TITLE _____

AGENCY
By _____
DIRECTOR

FORM OF CONTRACT PERFORMANCE BOND

KNOW ALL MEN BY THESE PRESENTS, that we, the undersigned

of (hereinafter called the "Principal"), a corporation, partnership, individual duly authorized by law to do business as a construction contractor in the State of and of (hereinafter called the "Surety"), a corporation duly authorized to do a surety business under the laws of the State of are held and firmly bound unto

(hereinafter called the "Obligee") in the penal sum of Dollars (\$), lawful money of the United States, for the payment of which well and truly to be made unto said obligee, we bind ourselves, our heirs, executors, administrators, successors and assigns, jointly and severally, firmly by these presents, as follows:

The conditions of this obligation are such that, whereas on the day of , 19 , the said Principal entered into a written agreement with said Obligee for the construction of

located at as set forth in detail in the Advertisement for Bids, General Conditions, Information for Bidders, Proposal, Specifications, and other related contract documents referred to in said agreement, all of which are hereby made a part hereof as if written herein at length.

NOW, THEREFORE, if the said Principal shall well and truly perform and complete said project in strict accordance with said Agreement, Advertisement for Bids, General Conditions, Information for Bidders, Proposal, Specifications and related documents, shall comply with all the requirements of the laws of the State of Nebraska, shall pay as they become due all just claims for work or labor performed and materials furnished in connection with said agreement, and shall defend, indemnify and save harmless said Obligee against any and all liens, encumbrances, damages, claims, demands, expenses, costs and charges of every kind, including patent infringement claims except as otherwise provided in said specifications and other contract documents, arising out of or in relation to the performance of said work and the provisions of said Agreement, then these presents shall be void; otherwise they shall remain in full force and effect.

This obligation is made for the use of said Obligee and also for the use and benefit of all persons who may perform any work or labor or furnish any material in the execution of said agreement and may be sued on thereby in the name of any such party claiming the benefit hereof.

The said Surety, for the value received, hereby stipulates and agrees that no change, extensions of time, alteration or addition to the terms of the Agreement or to the work to be performed thereunder or the Specifications accompanying the same, shall in any wise affect its obligations on this Bond, and it does hereby waive notice of any such change, extension of time, alteration or addition to the terms of the Agreement or to the work or to the Specifications.

IN TESTIMONY WHEREOF, the parties hereunto have caused the execution
hereof in one original counterpart as of the day of 19 .

(Seal)

Principal

Attest:

By:

Title

(Seal)

Surety

By:

Attest:

GENERAL CONDITIONS

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2. Definition of Notice
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GENERAL CONDITIONS

1. DEFINITIONS

The "Agency," sometimes referred to as the Owner, the "Architect," and the "Contractor" are those named as such in the Contract and the "Instructions to Bidders".

The "Architect" is the consulting architect or engineer that the Agency may have employed to perform professional services required for the planning and construction of this project.

The term "the work" or "Work of the Contractor" includes labor or materials or both, equipment, transportation, and other facilities necessary to complete the Contract.

The term "Subcontractor" as employed herein, includes any person, firm or corporation having a direct contract with the Contractor to supply labor or materials or both for work of the Contractor, but does not include those who merely furnish material or materials not worked to a special design according to the plans and specifications of this work.

The term "Surety" includes any person, firm or corporation that has executed, as surety, the Contractor's performance bond securing the performance of the Contract.

The words "Plans" and "Drawings" are used synonymously in this Contract.

Wherever the word "Approved", "Approval", "As selected", appear in the specifications, it shall mean approval or selection by the Architect or Authorized Agent.

2. DEFINITION OF NOTICE

Where in any of the contract documents there is any provision in respect to the giving of notice, such notice shall be deemed to have been given; as to the Agency, when written notice shall be delivered to the Authorized Officer of the Agency, or shall have been placed in the United States Mails addressed to the Authorized Officer of the Agency, as to the Contractor, when written notice shall be delivered to the chief representative of the Contractor at the site of the project or by mailing such written notice in the United States Mails addressed to the Contractor at the place stated as the address of his permanent place of business in the Proposal Form; as to the Surety on the performance bond, when a written notice is placed in the United States Mails, addressed to the Surety at the home office of such Surety or to its agent or agents who executed such performance bond in behalf of such surety.

3. AUTHORITY OF THE CONSULTANT OR ENGINEER

The Department may for professional services required for certain projects employ consulting architects or engineers -- in these documents referred to as the Architect. The Agency on certain other projects may direct that the professional services be performed by the staff of the Agency under the direction of the Architect. It will be clearly stated in the Advertisement for Bids, Special Conditions, and Contract, whether professional services are being performed by an Architect.

The Architect or Authorized Agent who has prepared the plans and specifications shall make written interpretations of them. He shall review all samples or material which are specified to be submitted for approval, review the use of any equipment offered in lieu of that mentioned in the

specifications and shall check and review all shop drawings and details. He shall make periodic inspections of the project work and shall decide all questions which may arise as to the fulfillment of the Contract by the Contractor.

4. CONTRACTOR'S SUPERINTENDENT

The Contractor shall keep on his work, during its progress, a competent superintendent and any necessary assistants, all satisfactory to the Consultant or the Engineer. The Superintendent shall not be changed except with the consent of the Architect, unless the Superintendent proves to be unsatisfactory to the Contractor and ceases to be in his employ. The Superintendent shall represent the Contractor in his absence and all directions given by him shall be as binding as if given by the Contractor. Important directions shall be confirmed in writing to the Contractor. Other directions shall be so confirmed, on written request in each case.

5. PLANS AND SPECIFICATIONS -- CORRELATION

The work shall be executed in strict conformity with the contract documents.

Plans, drawings, and specifications are cooperative and supplementary. Portions of the work which can best be illustrated by the plans and drawings may not be included in the specifications and portions of the work best described by the specifications may not be depicted on the plans or drawings. All items necessary to construct or erect a complete improvement, project, building or structure shall be furnished whether called for in the specifications or shown on the plans and drawings. Special conditions shall take priority over General Specifications and large scale drawings shall take priority over General Conditions: Detailed Specifications shall take priority over General Specifications and large scale drawings shall take priority over small scale drawings. In case of disagreement between the plans, drawings and specifications, or within any document itself, the better quality or greater quantity of work shall be estimated and the matter drawn to the attention of the Architect or Authorized Agent for decision.

6. SHOP DRAWINGS

All work on which shop drawings are required must be in strict accordance with such drawings when approved and no work for which shop drawings are required is to be begun until after the approval of said drawings. FIVE COPIES of each shop drawing shall be submitted.

All shop drawings must be checked and completed in every respect, numbered consecutively, have the name of the project printed thereon, and each lot must be submitted accompanied by a letter of transmission referring to the number of drawings and the name of project for identification and especially drawing the Architect's attention to any modifications of plans and specifications that may have been made.

The Contractor shall make any corrections required by the Architect and file with him FIVE corrected sets for approval.

After the shop drawings have been reviewed, any portion of shop drawings which modify the plans shall be rejected as soon as such modification is discovered unless said modification has been specifically pointed out to the Architect as stipulated above and specific approval secured.

The approval of such shop drawings will be only general in character and shall in no way relieve the Contractor from responsibility for the accuracy of the shop drawings or for proper fitting and construction of the work, or from the necessity of furnishing any materials and workmanship required by the drawings and specifications which may not be indicated on shop drawings when compliance with all requirements of the Contract.

The Architect is not authorized to reduce the quality of work on the shop drawings without written approval of the Agency.

7. MATERIALS -- TESTS AND STANDARDS

Samples of material selected by the Architect or Authorized Agent to be tested must be furnished by the Contractor. Tests will be made at no cost to the Contractor. Where not otherwise specified, all materials shall meet the A.S.T.M. Standard or tentative specifications for that material. The Contractor, when requested, shall furnish a sample of all material which shall be kept on the job as basis for comparison of material incorporated in the job.

8. OBSOLETE EQUIPMENT

It is important that the Agency be protected as far as possible against the discontinuance of the make of equipment to be purchased, and that repair parts, services of expert factory representatives be available if desired. Under these conditions the Contractor shall not furnish equipment made by firms in the hands of receivers or equipment not currently in production by the manufacturers.

9. PATENTS

The Contractor and his Surety shall hold and save harmless the Agency, its officers, agents, servants, and employees, for or on account of any patented invention, articles or appliances manufactured or used in the performance of this Contract unless otherwise specifically stipulated in this contract.

10. OTHER CONTRACTS

The Agency may award contracts for additional work and the Contractor shall fully cooperate with such other contractors and carefully fit his own work to that provided under other contracts as may be directed by the Consultant or Engineer. The Contractor shall not commit or permit any act which will interfere with the performance of work by any other contractor.

11. ASSIGNMENT OF CONTRACT

The Contractor shall not assign this Contract or any part hereof without the written consent of the Agency. No assignment of this contract shall be valid unless it shall contain a provision that the funds to be paid to the Assignee under the Assignment are subject to a prior lien for services rendered or materials supplied for the performance of work called for in said

contract in favor of all persons, firms, or corporations rendering such services or supplying such materials.

12. SUBCONTRACTING

The Contractor shall be fully responsible to the Agency for the acts and omissions of his subcontractors and of persons either directly or indirectly employed by him.

Nothing contained in the Contract shall create any Contractual relation between any subcontractor and the Agency.

The attention of the Contractor and subcontractors is called to the Contract Documents which are part of this contract.

The Contractor must notify the Agency of each subcontract he intends to award, prior to signing of agreement, giving:

Name of subcontractor
Branch of work concern
Total price of subcontract

No part of this Contract shall be sublet without prior approval of the Agency.

13. CONTRACTOR'S INSURANCE

(a) The Contractor shall not commence work under this contract until he has obtained all the insurance required hereunder and such insurance has been approved by the Agency nor shall the Contractor allow any subcontractor to commence work on his subcontract until all similar insurance required of the subcontractor has been obtained and approved. Approval of the insurance by the Agency shall not relieve or decrease the liability of the Contractor hereunder.

WORKMEN'S COMPENSATION INSURANCE

(b) The Contractor shall take out and maintain during the life of this contract the statutory Workmen's Compensation and Employer's Liability Insurance for all of his employees to be engaged in work on the project under this contract and, in case any such work is sublet, the Contractor shall require the subcontractor similarly to provide Workmen's Compensation and Employer's Liability Insurance for all of the letter's employees to be engaged in such work.

PUBLIC LIABILITY INSURANCE AND AUTOMOBILE INSURANCE

(c) The Contractor shall take out and maintain during the life of this contract such Bodily Injury Liability and Property Damage Liability Insurance and Automobile Bodily Injury Liability and Umbrella Liability as shall protect him and any subcontractor performing work covered by this contract from claims for damages for personal injury, including accidental death, as well as from claims for property damage, which may arise from operations under this contract, whether such operation be by himself or by any subcontractor or by anyone directly or indirectly employed by either of them, and the amounts of such insurance shall not be less than:

- (1) Bodily Injury Liability Insurance, in an amount not less than Three Hundred Thousand Dollars (\$300,000) for injuries, for wrongful death to any one person, and an amount not less than Five Hundred Thousand Dollars (\$500,000) on account of one accident.
- (2) Property Damage Insurance in an amount not less than Two Hundred Fifty Dollars (\$250,000) for damages on account of any one accident, and in any amount not less than Five Hundred Thousand Dollars (\$500,000) for damages on account of all accidents.
- (3) Comprehensive Automobile Liability Insurance in an amount not less than as follows: Bodily Injury, each person \$300,000 and each occurrence \$500,000; Property damage, each occurrence \$500,000.
- (4) Provide Umbrella Liability policy with minimum coverage of \$1,000,000.

INSURANCE

(d) The Contractor shall insure the building or other work included in this contract to full insurable value against loss or damage by fire, and against loss or damage covered by the standard extended coverage insurance endorsement, including XCU coverage, in an insurance company or companies acceptable to the Agency, the amount of the insurance at all times to be at least equal to the amount paid on account of work and materials and plus the value of work or materials furnished or delivered but not yet paid for by the Agency. The policies shall be in the names of the Agency and the Contractor, as their interests may appear, and certificates of the insurance company as to the amount and type of coverage, terms of policies, etc., shall be delivered to the Agency before monthly partial payments are made.

14. EVIDENCE OF COVERAGE

The Contractor shall furnish the Agency with documentary evidence of insurance coverage which should be in the form of certificates submitted in duplicate. These certificates shall include the name of the company, serial number of the policy, effective dates, dates of expiration and amounts and types of coverage afforded.

The following clauses or endorsements must be added to the certificates for the respective types of insurance. If the clause or endorsement is placed on the reverse side of such certificate, it should be followed by the signature of the official of the company who signs the certificate. All certificates must contain the following two clauses of endorsement.

"The insurance contract referred to herein provides complete coverage within the limits stated for the type of insurance mentioned covering all the insured's operations in connection with the insured's contract on the _____."

"Said insurance contract also provides that it cannot be cancelled by the insurer in less than ten days after the insured and the Agency have been given written notice by registered mail of such cancellation."

15. PROTECTION OF PERSONS AND PROPERTY

The Contractor shall take all legal and reasonable precautions to protect persons and property from injury or damage resulting from his operation under this Contract. The requirements of the Nebraska Safety Codes adopted by the Nebraska State Department of Labor shall be complied with.

16. PROSECUTION OF THE WORK AND COMPLETION DATE

The work embraced in this contract shall be started on the earliest possible date after the signing of contracts by both parties, and shall be carried on regularly and uninterruptedly thereafter, with such forces and by such means as will insure final completion of the entire contract on or before the completion date set in the documents. The time of beginning, rate of progress and time of completion are essential conditions of the contract.

The Contractor expressly agrees that in undertaking to complete the work within the Contract period fixed in the Contract Documents, he has taken into consideration and made allowances for all delays and hindrances incidental to such work, whether growing out of delays in securing materials or workmen, or otherwise.

Should the Contractor be delayed in the prosecution and completion of the work by any cause beyond his control, he shall have no claim or right of action for damages from the Agency for any such cause or delay unless the cause or delay is the result of active interference by the Agency. The Contractor will in such case be granted an extension of time specified for completion of the work as the Agency may award in writing on account of such delay; provided however, that claim for extension of time is made by the Contractor to the Agency, through the Architect or Authorized Agent, in writing, within two weeks from the time when such alleged cause for delay shall occur. The Agency reserves the right to withhold granting of any time extensions until the stipulated contract period is about to expire.

The Agency, at its own discretion, may waive the above requirements and grant extensions of time for any reason he deems valid. Time extensions will not be granted for rain, wind or other natural phenomenon of normal intensity for the locality where the work is performed.

An extension of the contract period may be granted by the Agency for any of the following reasons:

- (1) Additional work resulting from modification of the plan for the project.
- (2) Delays caused by the Agency
- (3) Other reasons beyond the control of the Contractor which in the Agency's judgement would justify such extension.

No extension of the Contract period will be allowed for variation between contract quantities and actual quantities which cannot be predetermined and which amount to less than twenty-five percent (25%) of the contract quantities.

17. SURVEY STAKES AND LEVELS

The Contractor, unless otherwise specified, will stake out the project work and shall furnish and maintain the batter boards, level, etc.

The Contractor must carefully preserve bench marks and reference points; in case of their destruction, he will replace them and be responsible for any mistakes that may be caused by their loss or disturbance.

18. USE OF JOB SITE

The Contractor shall confine his equipment, apparatus, the storage of materials, and operations of his workmen to limits indicated by law, ordinance, permits, or directions of the Agency and shall not unnecessarily encumber the premises with his materials.

The Contractor shall not load or permit any part of a structure to be loaded with a weight that will endanger its safety. The Contractor shall enforce the Agency's instructions regarding signs, advertisement, fires, and smoke.

19. LABOR

All labor shall be performed in best and most workmanlike manner by mechanics skilled in their respective trades. The standards of the work required throughout shall be of such grade as will bring results of the first class only.

Mechanics whose work is unsatisfactory to the Architect, or are considered by him to be unskilled or otherwise objectionable, shall be instantly dismissed from the work upon notice from the Architect.

Contractor and subcontractor employed upon the work shall and will be required to conform to the labor laws of the State of Nebraska, and the various acts amendatory and supplementary thereto; and to all other laws, ordinances, and legal requirements applicable thereto.

20. INSPECTION

The Agency through its authorized representatives and agents shall be permitted to inspect all work required to complete the project.

The Agency shall at all times have access to the work and the premises used by the Contractor.

21. DEFECTIVE WORK OR MATERIAL

Work or material not in accordance with the Plans and Specifications, or in any way defective shall be removed at once on order of the Architect. The Contractor shall replace or rebuild at his own expense with satisfactory material and in a workmanlike manner any work so removed and shall reimburse the Agency for any expense that it is put to by reason of extra work, and shall reimburse any other contractor who may incur expense caused by removal of the defective work.

22. TERMINATION FOR BREACH

In event that any of the provisions of this Contract are violated by the Contractor or any of his subcontractors, the Agency may serve written notice

upon the Contractor and the Surety of its intention to terminate the Contract, and unless within ten (10) days after the serving of such notice upon the Contractor such violation shall cease and satisfactory arrangements for correction be made, the Contract shall, upon the expiration of said ten (10) days cease and terminate. In the event of any such termination, the Agency shall immediately serve notice thereof upon the Surety and the Contractor. The Agency may take over the work and prosecute the same to completion of Contract for the account and at the expense of the Contractor, and the Contractor and his Surety shall be liable to the Agency for any excess cost occasioned the Agency thereby and in such event the Agency may take possession of and utilize in completing the work, such materials, appliances and plant as may be on the site of the work and necessary therefor. Neither the Agency nor any member or employee thereof shall be in any way liable or accountable to the Contractor or his surety for the method by which the completion of the said work, or any portion thereof, may be accomplished or for the price paid therefor.

23. CONSTRUCTION REPORTS -- PAYMENT ESTIMATES

The Contractor shall submit to the Agency schedules of costs and quantities of materials and of other items, which schedule shall be in such form and shall be supported as to correctness by such of the estimates upon which they are based as the Agency may require. The Contractor shall also submit to the Agency the following records on forms to be supplied by the Agency:

- (a) Detailed Estimate, and
- (b) Periodical Estimates for partial payment

24. PAYMENT

So long as the work herein contracted for is carried on in accordance with the provisions of the contract, the Contractor will, on or before the 25th day of each month, make an approximate estimate of the value of the work performed during the month and the materials suitably stored on the work site. After each such estimate shall have been approved by the Architect or Authorized Agent, the Agency will pay to the Contractor in State warrants, ninety percent (90%) of the amount thereof. The Agency may at all times reserve and retain out of said payments, all such sums as it may be authorized to reserve or retain. At anytime, prior to final payment, the total payment to the Contractor shall not exceed ninety percent (90%) of the estimated value of the work performed and materials stored at the site.

26. EXTRA, ADDITIONAL OR OMITTED WORK -- PAYMENT FOR

The Agency shall have the right at any time and without notice to the Sureties, to alter and modify the Plans and Specifications in any particular, thus making specific changes in connections with the construction, details, or execution of the work. All changes in plans and specifications will be made by the Agency in writing. The Contractor shall make such alterations as may thus be ordered by the Agency and in case these changes increase or decrease the amount of work to be done under this contract, equitable amounts in price will be added to or deducted from the contract price. The amount of such increase or decrease to be agreed upon between the Agency and the Contractor before the changes are made.

When approved in writing by the Agency, the Contractor shall furnish material and do extra work not otherwise provided for by the terms of this contract, but which may be connected with or necessary to the proper completion of the work. Such material and work shall be furnished and done as part of this contract and subject to its provisions. The payment for any such work shall be determined by agreement between the Agency and the Contractor before the extra work is done, either on the basis of a unit price, or a lump sum price, or on a cost-plus-limited basis and not to exceed the specified limit.

The payment for "cost-plus" work shall be as follows: for all labor and foremen in direct charge of the specific operations, including liability and workmen's compensation thereon, the Contractor shall receive the rate of wage agreed upon in writing before starting such work, for each and every hour that said labor, teams and foremen are actually engaged in such work, to which shall be added an amount equal to 10% of the sum thereof. The wages of any foremen or time keeper who is employed partly on "cost-plus" work and partly on other work, shall be prorated between the two classes of work according to the number of men employed on each class or work as shown by the payroll.

For all materials entering permanently into the work the Contractor shall receive the actual cost of such material delivered to the work, including freight and handling charges as shown by original receipted bills, to which cost shall be added a sum equal to 10% thereof.

If it is necessary for the Contractor to rent equipment in the performance of force account work, he will be allowed the actual rental price paid, if reasonable, for the actual time that such equipment is in use on the work and to which sum 10% shall be added.

No claims for extra work will be allowed unless accompanied by a written order approved by the Agency authorizing such extra work and defining the agreed basis of payment.

The Contractor shall, in the next monthly payment application, file with the Agency, in writing, all claims for extra work performed. If he shall fail to make such claims, his right to extra pay for such extra work shall be deemed to have been waived and forfeited and he shall not be entitled to any payment on account of such extra work.

26. CONTRACTOR'S PAYMENTS FOR LABOR AND MATERIALS

The Contractor shall pay for all labor and materials used or furnished in the performance of this contract. Before final payment, the Contractor must certify that all bills for labor and materials have been paid. In event he is requested and fails to furnish satisfactory evidence, the Agency may withhold any payments until it is satisfied that all such claims have been paid.

27. RIGHT TO WITHHOLD CERTAIN AMOUNTS AND MAKE APPLICATION THEREOF

In addition to the payment to be retained by the Agency under the preceding provisions of these General Conditions, the Agency may withhold a sufficient amount of any payment otherwise due to the Contractor to cover (a) payments that are earned or due for just claims for labor or materials furnished in and about the performance of the work on the project under this contract; (b) for defective work not remedied and (c) for failure of the Contractor to make proper payments to his subcontractor. The Agency shall disburse and shall have the right to act as agent for the Contractor in disbursing such funds as have been withheld pursuant to this paragraph to the party or parties who are entitled to payment therefrom. The Agency will

render to the Contractor a proper accounting of all such funds disbursed in behalf of the Contractor.

28. CLEANING UP

On or before the completion of the work, the Contractor shall thoroughly clean all parts of the work built by him. He shall remove all rubbish and all his materials, tools, and equipment from the ground which he has occupied, leaving the site of the work in as good condition as it was at the beginning of the work.

The Contractor shall each day clean up and remove from the project the rubbish resulting from his work, and shall at completion of his own work remove all construction materials and leave the project in a clean condition.

29. SUBSTANTIAL COMPLETION AND FINAL INSPECTION

When the work has been substantially completed, the Contractor shall notify the Architect or Authorized Agency, in writing, that the work will be ready for substantial completion inspection and test on a definite date which shall be stated in such notice. The notice shall be given at least ten (10) days in advance of said date.

After the inspection has been made, the Architect or Authorized Agent shall present to the Contractor and the Agency a report ("punch list") listing all deficiencies found in the inspection of the Contractor's work. The Contractor shall immediately make the required corrections and the work necessary to remove the deficiencies reported. When the deficiencies have been removed, the Contractor shall in writing request a final inspection of the work.

30. FINAL PAYMENT

As soon as practicable but not later than ten (10) days after the completion and acceptance of the work and submitted to the Agency of all guarantees, warranties, operating manuals, etc. required by the contract documents, the Architect or Authorized Agent shall prepare a final payment statement showing the final payment amount due. After approval by the Contractor and the Agency, the final payment voucher shall be processed for payment.

31. GUARANTEE OF WORK

(a) Except as otherwise specified in the contract documents, all work shall be guaranteed by the Contractor against defects resulting from the use of inferior materials, equipment or workmanship for one year from the date of final completion of the Contract.

(b) If, within any guarantee period, repairs or changes are required in connection with the guaranteed work, which, in the opinion of the Agency are rendered necessary as the result of the use of materials, equipment, or workmanship which are inferior, defective, or not in accordance with the Contract, the Contractor shall, promptly upon receipt of notice from the Owner, and without expense to the Owner:

- (1) Place in satisfactory condition in very particular all of such guaranteed work, correct all defects therein, and
- (2) Make good all damages to the building or project work, or equipment or contents thereof, which in the opinion of the Agency is the result of the use of materials, equipment, or workmanship which are inferior, defective, or not in accordance with the terms of the contract; and
- (3) Make good any work or materials, or the equipment and contents of said building or project work disturbed in fulfilling any such guarantee.

(c) In any case where fulfilling the requirements of the contract or of any guarantee embraced in or required thereby, the Contractor disturbs any work guaranteed under another contract, he shall restore such disturbed work to a condition satisfactory to the Agency and guarantee such restored work to the same extent as it was guaranteed under such other contract.

(d) If the Contractor, after notice, fails to proceed promptly to comply with the terms of the guarantee, the Agency may have defects corrected and the Contractor and his Surety shall be liable for all expense incurred.

(e) All special guarantees applicable to definite parts of the work that may be required by the Contract Documents shall be subject to the terms of this paragraph during the first year of the life of such guarantee.

32. UNEMPLOYMENT COMPENSATION FUND

The Contractor shall make payments to the Unemployment Compensation Fund of the State of Nebraska all contributions and interest due under the provisions of Section 48-601 to 48-669, Revised Reissue Statute of Nebraska, on wages paid to individuals employed in the performance of this contract as required by Section 48-657, Revised Reissue Statute of Nebraska.

Under the requirements of Section 48-657, Revised Reissue Statute of Nebraska, the Agency cannot make payment to the Contractor on the final three percent (3%) of the contract without first receiving from the Contractor a written clearance from the Commissioner of Labor certifying that all payments then due of contributions or interest which may have arisen under such contract have been made by the Contractor or his subcontractor to the Unemployment Compensation Fund.

33. NONDISCRIMINATION IN EMPLOYMENT

Contractor hereby covenants and agrees that in performance of this contract, neither he nor any of his subcontractors shall discriminate against any of his or their employees, or on any applications for employment with his or their firms with respect to the employees' or applicants' hire, tenure, terms, conditions, or privileges of employment because of the employees' or applicants' race, color, religion, sex, disability or national origin.

34. OCCUPANCY OF NEW WORK

The Agency may, at its own discretion, after substantial completion of the project has been approved by the Architect or Authorized Agent, occupy all or part of the project. At the time of occupancy the Agency will assume all

or the fair proportionate share of utility costs for operating the project unless prior written agreements state otherwise. Contractor will maintain all insurance requirements until final payment is approved by Agency.

35. PROJECT CLOSEOUT

Maintenance and Operations Manuals: Prior to approval of final payment for the work, the Contractor shall submit four (4) bound copies of maintenance and operation manuals presenting full details and explanation of maintenance and operation requirements for equipment, materials, etc. Contractor shall be responsible for replacing any item in the work which requires particular care and/or maintenance but is not included in the bound copies and is inadvertently damaged by the Agency through lack of proper information.

Guarantee - Warranty: Prior to approval or final payment for the work, the Contractor shall submit four (4) bound copies of all guarantees and warranties required by the specifications which exceed the general one (1) year warranty required by the contract documents.

SPECIAL CONDITIONS

1. The following sections of the General Conditions shall be deleted in full unless otherwise noted:

(Designate)

2. Sanitary Facilities:

(State if Contractor or Agency to furnish)

3. Utilities:

(State if Contractor or Agency to furnish)

4. Sales/Use Tax:

(State if Contractor pays or is exempt)

5. Pre-Construction Conference:

(State when, where, and who)

6. (Others Required)

ATTACHMENT G

School Facilities: Condition of America's Schools
(U.S. Government Accounting Office, February 1995)

School Facilities: Condition of America's Schools (Letter Report,
02/01/95, GAO/HEHS-95-61).

GAO surveyed school officials across the country on the physical condition of their facilities. The survey projects that the nation's elementary and secondary schools need about \$112 billion in repairs and upgrades to restore them to good condition. Although two-thirds of America's schools are reported to be in good overall condition, about 14 million students attend schools needing extensive repair or replacement. Also, problems with major building features, such as plumbing, are widespread even among schools said to be in adequate shape. Nearly 60 percent of America's schools reported at least one major building element in disrepair; most of these schools had multiple problems. In addition, about half the school officials reported at least one environmental problem in their schools, such as inadequate ventilation or poor heating and lighting; most of these schools had multiple environmental problems. Some school officials attributed the physical decline of the nation's schools to decisions by school districts to defer vital maintenance and repair expenditures from year to year due to lack of money.

----- Indexing Terms -----

REPORTNUM: HEHS-95-61
TITLE: School Facilities: Condition of America's Schools
DATE: 02/01/95
SUBJECT: Elementary education
Secondary education
Public schools
Facility maintenance
Facility repairs
Cost control
Budget cuts
Hazardous substances
Repair costs
Safety standards
IDENTIFIER: National Education Goals
Dept. of Education Impact Aid Program
Dept. of Education Schools and Staffing Survey
Chicago (IL)
New Orleans (LA)
Montgomery County (AL)
District of Columbia
New York (NY)
Ramona (CA)
Raymond (WA)
Grandview (WA)
Pomona (CA)
Richmond (VA)
Education Infrastructure Act of 1994
Goals 2000

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Cover

===== COVER

Report to Congressional Requesters

February 1995

SCHOOL FACILITIES - CONDITION OF
AMERICA'S SCHOOLS

GAO/HEHS-95-61

Condition of America's Schools

Abbreviations

===== ABBREV

EPA - Environmental Protection Agency
HVAC - heating, ventilation, air conditioning
SASS - Schools and Staffing Survey
UST - underground storage tank

Letter

===== LETTER

B-259307

February 1, 1995

The Honorable Carol Moseley-Braun
The Honorable Edward M. Kennedy

The Honorable Claiborne Pell
The Honorable Paul Simon
The Honorable Paul Wellstone
United States Senate

The nation has invested hundreds of billions of dollars in school infrastructure to create an environment where children can be properly educated and prepared for the future. Almost exclusively a state and local responsibility, this infrastructure requires maintenance and capital investment. However, public concern is growing that while laws require children to attend school, some school buildings may be unsafe or even harmful to children's health. Recently, for example, a federal judge would not allow the schools in our nation's capital to open on time until thousands of life-threatening fire code violations were corrected. Similarly, noncompliance with asbestos requirements kept over 1,000 New York City schools closed for the first 11 days of the 1993 school year. Although such situations may be well publicized, little information exists documenting the extent to which the nation's schools may lack the appropriate facilities to educate their students.

Widely quoted studies\1 conducted in recent years report that school facilities are in poor condition. While these studies documented some problems and provided much anecdotal information, they had different methodological problems limiting their usefulness. Further, the Department of Education has not assessed the condition of the nation's school facilities since 1965. Accordingly, you requested that we conduct a study that could be used as a basis for determining the condition of the nation's school facilities.

In response to your request and subsequent discussions with your office, this report presents national information on (1) the amount of funding that the nation's public elementary and secondary schools report needing to improve inadequate facilities and (2) the overall physical condition and prevalence of schools that need major repairs. Another report is forthcoming shortly that will report the location of and other demographic analyses for schools that need major repairs. These reports are the first in a series responding to your request.\2

\1 Education Writers Association, *Wolves at the Schoolhouse Door: An Investigation of the Condition of Public School Buildings* (Washington, D.C.: 1989); American Association of School Administrators, *Schoolhouse in the Red: A Guidebook for Cutting Our Losses* (Arlington, Va.: 1992).

\2 Subsequent reports will address (1) the capability of schools to meet education reform goals and the needs of 21st century education, (2) state role in school facilities, and (3) the relationship of facility conditions to select school and staffing data.

RESULTS IN BRIEF

----- Letter :1

Based on estimates by school officials in a national sample of schools, we project that the nation's schools need about \$112 billion\3 to repair or upgrade America's multibillion\4

dollar investment in facilities to good overall condition.\5

Of this, \$11 billion (10 percent) is needed over the next 3 years to comply with federal mandates that require schools to make all programs accessible to all students and to remove or correct hazardous substances such as asbestos, lead in water or paint, materials in underground storage tanks (UST), and radon or meet other requirements.

About two-thirds of America's schools reported that all buildings were in at least overall adequate condition, at most needing only some preventive maintenance or corrective repair. However, about 14 million students attend the remaining one-third of schools that reported needing extensive repair or replacement of one or more buildings.\6

These schools are distributed nationwide. Also, problems with major building features, such as plumbing, are widespread even among those schools reported in at least adequate condition. Almost 60 percent of America's schools reported at least one major building feature in disrepair, needing to be extensively repaired, overhauled, or replaced. Most of these schools had multiple problems. In addition, about half reported at least one unsatisfactory environmental condition in their schools, such as poor ventilation, heating or lighting problems, or poor physical security. Most of these schools also had multiple unsatisfactory environmental conditions. Some district officials we spoke to told us that a major factor in the declining physical condition of the nation's schools has been decisions by school districts to defer vital maintenance and repair expenditures from year to year due to lack of funds.

\3 Sampling error is + 6.61 percent.

\4 No complete national data has been compiled for current replacement value of school buildings. Researchers have used the \$422 billion estimate made by the Education Writers Association in Wolves at the Schoolhouse Door.

\5 "Good" condition means that only routine maintenance or minor repair is required. "Overall" condition includes both physical condition and the ability of the schools to meet the functional requirements of instructional programs.

\6 Any one school may have more than one building.

BACKGROUND

----- Letter :2

Elementary and secondary education, the nation's largest public enterprise, is conducted in over 80,000 schools in about 15,000 districts. America's public schools serve over 42 million students. About 70 percent of schools serve 27 million elementary students; 24 percent serve 13.8 million secondary students; and 6 percent serve 1.2 million students in combined elementary and secondary and other schools.

America's traditional one-room school houses have been replaced by larger facilities that may have more than one building. Comprising classroom, administrative, and other areas like gymnasiums and auditoriums, a school may have an original building, any number of permanent additions to that building, and a variety of temporary buildings--each constructed at different times. Buildings that have been well maintained and renovated at periodic intervals have a useful life equivalent to a new building.

A number of state courts as well as the Congress have recognized that a high-quality learning environment is essential to educating the nation's children. Crucial to establishing that learning environment is that children attend school in decent facilities. "Decent facilities" was specifically defined by one court as those that are "...structurally safe, contain fire safety measures, sufficient exits, an adequate and safe water supply, an adequate sewage disposal system, sufficient and sanitary toilet facilities and plumbing fixtures, adequate storage, adequate light, be in good repair and attractively painted as well as contain acoustics for noise control...." More recently, the Congress passed the Education Infrastructure Act of 1994, in which it stated that "improving the quality of public elementary and secondary schools will help our Nation meet the National Education Goals." Despite these efforts, studies and media reports on school facilities since 1965 indicate that many public elementary and secondary schools are in substandard condition and need major repairs due to leaking roofs, plumbing problems, inadequate heating systems, or other system failures.

Although localities generally finance construction and repair, with states playing a variety of roles, federal programs have monies to help localities offset the impact of federal activities, such as Impact Aid, improving accessibility for the disabled, and managing hazardous materials. However, these programs do not totally offset all costs. For example, prior GAO work found that federal assistance provided for asbestos management under the Asbestos School Hazard Abatement Act of 1984 did not meet the needs of all affected schools. From 1988 through 1991, the Environmental Protection Agency (EPA) received 1,746 qualified applications totaling \$599 million but only awarded \$157 million to 586 school districts it considered to have the worst asbestos problems. EPA was aware of the shortfall in federal assistance but believed that state and local governments should bear these costs.

Because of the perception that federal programs--as well as current state and local financing mechanisms--did not begin to address the serious facilities needs of many of America's schools, the Congress passed the Education Infrastructure Act of 1994. The Congress then appropriated \$100 million for grants to schools for repair, renovation, alteration, or construction.

\7 Pauley v. Kelly, No. 75-C1268 (Kanawha County Cir. Ct., W. Va., May 1982); Edgewood Independent School District v. Kirby, N. 362, 516 (259th Dist. Ct. Travis Cty., Tex., June 1, 1987), rev'd. 761 S.W. 2nd 859 (Ct. App. Tex., 1988), rev'd. 777 S.W. 2nd 391 (1989).

\8 The Education Infrastructure Act of 1994 was introduced by Senator Carol Moseley-Braun and was passed as part of Improving America's Schools Act (P.L. 103-382, Oct. 20, 1994).

\9 The National Education Goals are set forth in Goals 2000: Educate America Act (P.L. 103-227, March 31, 1994). The goals concern (1) school readiness; (2) school completion; (3) student achievement and citizenship; (4) teacher education and professional development; (5) math and science achievement; (6) adult literacy and lifelong learning; (7) safe, disciplined, and alcohol- and drug-free schools; and (8) parental participation.

\10 School Construction Specification and Financing, National Survey Data 1994, MGT of America, Inc., prepared for Hawaii's State Department of Education (Tallahassee, Fla.: 1994). See also our forthcoming report on state role in school facilities.

\11 The Impact Aid program is administered by the Department of Education and provided \$12 million in fiscal year 1994 for constructing and renovating schools in districts that educate "federally connected" children, such as those whose parents live and/or work on military installations and Indian reservations.

\12 Toxic Substances: Information on Costs and Financial Aid to Schools to Control Asbestos (GAO/RCED-92-57FS, Jan. 15, 1992).

SCOPE AND METHODOLOGY

----- Letter :3

To determine the amount of funding needed to improve inadequate facilities and the overall physical condition and prevalence of schools that need major repairs, we surveyed a national sample of schools and augmented the survey with visits to selected school districts. We used various experts to advise us on the design and analysis of this project. (See app. III for a list of advisers.)

We sent the survey to a nationally representative stratified random

sample of about 10,000 schools in over 5,000 school districts. The sample was designed for the Department of Education's 1994 Schools and Staffing Survey (SASS), which is sponsored by the National Center for Educational Statistics.

We asked about (1) the physical condition of buildings and major building features, such as roofs; framing, floors, and foundations; exterior walls and interior finishes; plumbing; heating, ventilation, and air conditioning (HVAC); and electric power; (2) the status of environmental conditions, such as lighting, heating, and ventilation; (3) the amount districts and schools had spent in the last 3 years or plan to spend in the next 3 years due to federal mandates that require managing or correcting hazardous materials problems and providing access to all programs for all students; and (4) an estimate of the total cost of needed repairs, renovations, and modernizations to put all buildings in good overall condition. (See app. IV for a copy of the questionnaire.)

We directed the survey to those officials who are most knowledgeable about facilities--such as facilities directors and other central office administrators of the districts that housed our sampled school buildings. Our analyses are based on responses from 78 percent of the schools sampled. Analyses of nonrespondent characteristics showed them to be similar to respondents. Findings from the survey have been statistically adjusted (weighted) to produce nationally representative estimates. All of the data are self-reported, and we did not independently verify their accuracy. (See the forthcoming report on location and demographic analyses of schools in need of major repair for a detailed description of our data collection methods and analysis techniques, confidence intervals, and the like.)

In addition, we visited 41 schools in 10 selected school districts varying in location, size, and minority composition. During these visits, we observed facility conditions and interviewed district and local school officials to obtain information on facilities assessment, maintenance programs, resources, and barriers encountered in reaching facility goals. (See app. I for profiles on the districts visited.)

We conducted this study from April 1994 to December 1994 in accordance with generally accepted government auditing standards.

PRINCIPAL FINDINGS

----- Letter :4

SCHOOLS REPORT NEEDING BILLIONS TO IMPROVE FACILITIES

----- Letter :4.1

On the basis of our survey results, we estimate that the nation's schools need \$112 billion to complete all repairs, renovations, and

modernizations required to restore facilities to good overall condition and to comply with federal mandates. (See fig. 1.) This amount includes \$65 billion--about \$2.8 million per school--needed by one-third of schools for which one or more entire building needs major repairs or replacement. Another 40 percent of schools (those in adequate or better condition) reported needing \$36 billion--about \$1.2 million per school--to repair or replace one or more building features, such as the plumbing or roof, or to make other corrective repairs.

Figure 1: School Officials
Report Billions Needed for
Repairs and to Comply With
Federal Mandates in the Next 3
Years

(See figure in printed
edition.)

Note: "Other" includes lead in water/paint, underground storage tanks, radon, and other mandated requirements.

Almost two-thirds of the schools reported needing \$11 billion--an average of \$.2 million per school--to comply with federal mandates over the next 3 years. Of this amount, about \$5 billion (54 percent) is needed to correct or remove hazardous substances, such as asbestos, lead in water or paint, materials contained in UST, and radon or meet other requirements while about \$6 billion (55 percent) is needed by schools to make programs accessible to all students. (See fig. 1.)

This \$11 billion is in addition to the \$3.8 billion reported spent by three-quarters of all schools in the last 3 years to comply with federal mandates. (See fig. 2.) Of the money schools reported that they spent to comply with federal mandates, \$2.3 billion (60 percent) went to correct or remove hazardous substances--primarily asbestos--while \$1.5 billion (40 percent) went to make all programs accessible to all students.

Figure 2: Amount Schools
Reported Spending Over the Last
3 Years and Need in the Next 3
Years to Fulfill Federal
Mandates

(See figure in printed
edition.)

Note: Other mandated requirements may include those governing pesticides or other chemicals and the like.

District officials we spoke with reported that they must also comply with many state and local mandates. For example, one urban district reported how federal, state, and local regulations govern many of the

same areas such as hazardous materials management and some aspects of indoor air quality. In addition, officials cited numerous state health and sanitation codes, state safety inspections for building features, as well as city zoning ordinances, local building codes, and historic preservation regulations. By 1992, the enormity of the requirements as well as decades of capital needs underfunding have resulted in only the 2 newest of their 123 schools complying with all current codes.

The district further described how these regulations and the accompanying cost could apply to the installation of air conditioning. For example, air conditioning could be installed in a building for \$500,000. However, this may also require an additional \$100,000 in fire alarm/smoke detection and emergency lighting systems as well as \$250,000 in architectural modifications for code compliance. Additionally, the location of outside chillers may be regulated by zoning and historic preservation ordinances.

In our visits to selected districts, officials from major urban areas reported needing billions to put their schools into good overall condition. (See table 1.)

Table 1

Major Urban School Districts Report
Needing Billions to Bring Schools Into
Good Overall Condition

Amount needed

ns \$7.8
2.9
0.5
0.5

\13 Building features include roofs; framing, floors, and foundations; exterior walls, finishes, windows, and doors; interior finishes and trims; plumbing, heating, ventilation, and air conditioning; electrical power; electrical lighting; and life safety codes.

TWO-THIRDS OF SCHOOLS
ADEQUATE BUT MILLIONS OF
STUDENTS MUST ATTEND OTHER
ONE-THIRD

----- Letter :4.2

School officials reported that two-thirds of the nation's schools are in adequate (or better) condition, at most needing only some

preventive maintenance or corrective repair. However, about 14 million students must attend the remaining one-third (25,000 schools), in which at least one building is in need of extensive repair or replacement. Even more students, 28 million, attend schools nationwide that need one or more building feature extensively repaired, overhauled, or replaced or that contain an environmentally unsatisfactory condition, 14 such as poor ventilation. (See tables 2 and 3. These schools are distributed nationwide.

Table 2

Millions of Students Attend Schools With
Less-Than-Adequate Physical Conditions

Building feature	Number of schools	Estimate of students affected
Roofs	11,100	11,916,000
Framing, floors, foundations	13,900	7,247,000
Exterior walls, finishes, windows, doors	11,500	11,524,000
Interior finishes, trims	13,600	10,408,000
Plumbing	13,100	12,254,000
Heating, ventilation, air conditioning	13,100	15,456,000
Electrical power	11,500	11,034,000
Electrical lighting	13,500	10,837,000
Life safety codes	14,500	7,630,000

Notes: See appendix IV for survey question.

Ranges for building or building feature condition were excellent, good, adequate, fair, poor, or replace. A building or building feature was considered in less-than-adequate condition if fair, poor, or replace was indicated.

Table 3

Millions of Students Attend Schools With
Unsatisfactory Environmental Conditions

Environmental condition	Number of Schools	Number of students affected
Lighting	11,200	6,682,000
Heating	13,000	7,888,000

Ventilation	21,100	11,559,000
Indoor air quality	15,000	8,353,000
Acoustics for noise control	21,900	11,044,000
Physical security	18,900	10,638,000

 Note: See appendix IV for survey question.

 \14 Environmental factors include lighting, heating, ventilation, indoor air quality, acoustics for noise control, energy efficiency, and physical security of buildings. Although flexibility of instructional space is included as an environmental factor in our questionnaire (see app. IV), we are not addressing those issues in this report. They will be addressed in a forthcoming report.

PHYSICAL CONDITION

----- Letter :4.3

Specifically, about one-third of both elementary and secondary schools reported at least one entire building--original, addition, or temporary--in need of extensive repairs or replacement. (See fig. 3 and pictures in app. II.) About 60 percent (including some schools in adequate condition) reported that at least one building feature needed extensive repair, overhauling, or replacement; and three-quarters of those schools needed multiple features repaired. Features most frequently reported in need of such repairs were HVAC; plumbing; roofs; exterior walls, finishes, windows, and doors; electrical power; electrical lighting; and interior finishes and trims. (See fig. 4 and pictures in app. II.) Further, while 41 percent of all schools reported unsatisfactory energy efficiency, 73 percent of those schools with exterior walls, windows, and doors and 64 percent of those with roofs in need of major repair reported unsatisfactory energy efficiency. These unrepaired features not only reduce energy efficiency but may also have an adverse environmental effect on students. As one Chicago elementary school principal told us, "Heat escapes through holes in the roof; the windows leak (the ones that are not boarded up) and let in cold air in the winter so that children must wear coats to class." Following are some other examples:

In New Orleans, the damage from Formosan termites has deteriorated the structure of many schools. In one elementary school, they even ate the books on the library shelves as well as the shelves themselves. (See app. II.) This, in combination with a leaking roof and rusted window wall, caused so much damage that a large portion of the 30-year-old school has been condemned. The whole school is projected to be closed in 1 year.

At a Montgomery County, Alabama, elementary school, a ceiling weakened by leaking water collapsed 40 minutes after the children left for the day.

Water damage from an old (original) boiler steam heating system at a 60-year-old junior high school in Washington, D.C., has caused such wall deterioration that an entire wing has been condemned and locked off from use. Steam damage is also causing lead-based wall paint to peel.

Raw sewage backs up on the front lawn of a Montgomery County, Alabama, junior high school due to defective plumbing.

A New York City high school built around the turn of the century has served as a stable, fire house, factory, and office building. The school is overcrowded with 580 students, far exceeding the building's 400 student capacity. The building has little ventilation (no vents or blowers), despite many inside classrooms, and the windows cannot be opened, which makes the school unbearably hot in the summer. In the winter, heating depends on a fireman's stoking the coal furnace by hand.

In Ramona, California, where overcrowding is considered a problem, one elementary school is composed entirely of portable buildings. It had neither a cafeteria nor auditorium and used a single relocatable room as a library, computer lab, music room, and art room.

Last year, during a windstorm in Raymond, Washington, the original windows of an elementary school built in 1925 were blown out, leaving shards of glass stuck in the floor. The children happened to be at the other end of the room. This wooden school is considered a fire hazard, and although hallways and staircases can act as chimneys for smoke and fire, the second floor has only one external exit.

In rural Grandview, Washington, overcrowded facilities are a problem. At one middle school, the original building was meant to house 450 students. Two additions and three portables have been added to accommodate 700 students. The school has seven staggered lunch periods. The portables have no lockers nor bathrooms and are cold in the winter and hot in the spring/summer.

In a high school in Chicago, the classroom floors are in terrible condition. Not only are floors buckling, so much tile is loose that students cannot walk in all parts of the school. The stairs are in poor condition and have been cited for safety violations. An outside door has been chained for 3 years to prevent students from falling on broken outside steps. Peeling paint has been cited as a fire hazard. Heating problems result in some rooms having no heat while other rooms are too warm. Leaks in the science lab caused by plumbing problems prevent the classes from doing experiments. Guards patrol the outside doors, and all students and visitors must walk through metal detectors before entering the school. (See app. II and fig. 6.)

Figure 3: Percent of Buildings
Reported in Less-Than-Adequate
Condition

(See figure in printed edition.)

Figure 4: Building Repairs
Reported Needed in America's
Schools

(See figure in printed edition.)

Note: Life safety codes could include such things as stairwells, adequate exits, panic hardware, fire extinguishers, rated corridor doors, fire walls, sprinkler systems, and the like.

During our school visits, we found wide disparities between schools in the best or even average condition and schools in the worst condition, and these schools were sometimes in the same district.

ENVIRONMENTAL CONDITIONS

----- Letter :4.4

About 50 percent of the schools reported at least one unsatisfactory environmental condition; while 33 percent reported multiple unsatisfactory conditions. Of those, half reported four to six unsatisfactory conditions. Those conditions most frequently reported to be unsatisfactory were acoustics for noise control, ventilation, and physical security. (See fig. 5.) Additionally, three-quarters of schools responding had already spent funds during the last 3 years on requirements to remove or correct hazardous substances such as asbestos (57 percent), lead in water or paint (25 percent), materials in USTs such as fuel oil (17 percent), radon (18 percent), or other requirements (9 percent). Still two-thirds must spend funds in the next 3 years to comply with these same requirements--asbestos (45 percent), lead (18 percent), UST (12 percent), radon (12 percent), or other requirements (8 percent).

Figure 5: Percentage of
Schools Reporting
Unsatisfactory or Very
Unsatisfactory Environmental
Factors

(See figure in printed edition.)

We saw numerous examples of unsatisfactory environmental conditions during our school visits:

In the Pomona, California, school district, the student body has increased 37 percent over the last 10 years. Some schools must have five staggered lunch periods to accommodate all students. As a result of overcrowding, in one elementary school, students are housed

in temporary buildings installed in 1948 that are unattractive, termite ridden, dark, and underequipped with electrical outlets. The temporary buildings get very hot as well as very cold at times because of poor insulation.

A Raymond, Washington, high school--a three-story structure with walls of unreinforced concrete with roof and floor not adequately secured to the walls that may not withstand earthquakes--contains steam pipes that are not only extremely noisy but provide too little or too much heat from room to room.

In Richmond, Virginia, schools in the district close early in September and May because the heat, combined with poor ventilation and no air conditioning, creates health problems for students and teachers, especially those with asthma.

A Chicago elementary school, built in 1893 and not painted for many years, has walls and ceilings with chipping and peeling lead-based paint, asbestos, and several boarded-up windows. Some rooms have inadequate lighting due to antiquated lighting fixtures that are no longer manufactured, so bulbs could not be replaced when burned out. One section of the school has been condemned due to structural problems. However, the auditorium and gym in this area are still used. The school was scheduled for closure in 1972 but remained open due to community opposition to the closure with promises of renovation by the district. (See app. II.)

INSUFFICIENT FUNDS
CONTRIBUTE TO DECLINING
PHYSICAL CONDITIONS

----- Letter :4.5

District officials we spoke to attributed the declining physical condition of America's schools primarily to insufficient funds, resulting in decisions to defer maintenance and repair\15 expenditures from year to year. This has a domino effect. Deferred maintenance speeds up the deterioration of buildings, and costs escalate accordingly, further eroding the nation's multibillion dollar investment in school facilities. For example, in many schools we visited, unrepaired leaking roofs caused wall and floor damage that now must also be repaired. New York school officials told us that, while a typical roof repair is \$600, a full roof replacement costs \$300,000, and painting and plastering 10 rooms on a top floor that has been damaged by water infiltration costs \$67,500 plus \$4,500 to replace damaged floor tiles. In other words, for every \$1 not invested, the system falls another \$620 behind. In addition, unrepaired roofs cause energy costs to increase as heat escapes through holes, further depleting already limited funds. Further, due to lack of routine maintenance in the Chicago district, many schools have not been painted since they were painted 20 years ago with lead-based paint.

In an elementary school in New York City, repair problems had not

been addressed since the school was built 20 years ago. Problems that could have been addressed relatively inexpensively years ago have now caused major problems such as sewage leaking into the first grade classrooms, a leaking roof that is structurally unsound, and crumbling walls.

Similarly, in Chicago, we visited an elementary school whose roof, the principal told us, had needed replacement for 20 years. Because it had only been superficially patched, rather than replaced, the persistent water damage had caused floors to buckle and plaster on the walls and ceilings to crumble. It had also flooded parts of the electric wiring system. One teacher in this school would not turn on her lights during rainstorms for fear of electrical shock; in another classroom the public address system had been rendered unusable. Buckets had to be placed on the top floor of the school to catch the rain.

Some district officials we spoke with reported that they had difficulty raising money for needed repairs and renovation due to an anti-tax sentiment among voters resulting in the failure of bond issues as well as passage of property tax limitations. About one in three districts reported that they have had an average of two bond issues fail in the past 10 years. Further, school officials told us that often bond proceeds are far less than needed for repairs. For example, in Pomona, California, a \$62.5 million bond issue was submitted to the voters after a survey indicated that the \$200 million needed for repairs would be rejected. At the time of our survey, 6 percent of districts had a bond issue before the electorate. However, as one survey respondent commented, "the current public attitudes about the economy and education are generally so negative that passing a bond referendum is a fantasy." Other states have reduced school funding by passing property tax limitations. One survey respondent reported, "The state's contribution to local schools has dropped by 40 percent over the last few years..." According to another survey respondent, "This is a 1913 building which many of the taxpaying citizens feel was good enough for them...it is looked at as a monument in the community. Unless some form of outside funding is arranged, the citizens may never volunteer to replace this building since it will require raising their taxes."

Further, districts reported a lack of control over some spending priorities as they must fund a large portion of federal mandates for managing or correcting hazardous materials as well as making all programs accessible to all students. A recurring theme in comments from survey respondents was, "Unfunded federal and state mandates are one of the prime causes of lack of funds for replacing worn-out heating and cooling equipment, roofs, etc..." Another survey respondent stated, "The ADA requirements were a major reason we had to replace two older schools. These costs, when added to other costs for renovations and modifications, resulted in overall costs for repairs which exceeded the costs for new facilities." On the other hand, Chicago school officials told us that due to limited funds and the installation of one elevator costing \$150,000, very few schools

In looking at the uses of bond proceeds in the districts, the average amount of the most recently passed bond issue was \$7 million. While about 3 percent was provided for federal mandates, 54 percent was provided for school construction and 38 percent for repairing, renovating, and modernizing schools. The remaining 5 percent was spent for purchases of computers and telecommunications equipment.

One survey respondent described the competing demands on limited funds as follows: "Our school facilities are not energy efficient or wired for modern technology. Our floor tile is worn out and the furniture is in poor shape. Our taxpayers don't want to put any more in schools. Our teachers want better pay. Our students and parents want more programs and technology. HELP!!!"

BUILDING AGE--BY
ITSELF--IS NOT
SIGNIFICANT

Letter : 4.5.1

05/28/97 11:41:50

Pools of water collect in the floors of the classrooms. One wall has buckled and is held in place with a steel stake. The windows leak and let cold air in...." According to some school officials, the misperception about the age factor has been reinforced because older buildings are sometimes not maintained but allowed to deteriorate until replaced.

Three schools we visited in Chicago presented a good example of the difficulty of using age to define condition. All three were built between 1926 and 1930 and had the same design and basic structure. Today, their condition could not be more different. One school had been allowed to deteriorate (had received no renovation since the 1970s) until it reached a point where local school officials classified it as among those schools in the worst physical condition. The second school had received some recent renovation because of community complaints about its condition and was classified as a typical school for the school district. The third school had been well maintained throughout the years, and now school officials classified it as a school in the best physical condition. (See pictures contrasting the three schools in fig. 6.)

(See figure in printed edition.) Figure 6: Same Age (60+), Same Design; Now Examples of Best, Typical, and Worst of Chicago Schools

\\16 Repair and Maintenance of School Buildings, National Audit Office, Report by the Controller and Auditor General, London, England, Ordered by the House of Commons to be printed July 25, 1991.

CONCLUSIONS

----- Letter :5

Two-thirds of America's schools report that they are in adequate (or better) overall condition. Still, many of these schools need to repair or replace one or more building feature, manage or correct hazardous materials, or make all programs accessible to all students. Other schools have more serious problems. About 14 million students are required to attend the remaining one-third of schools that have one or more entire buildings in less-than-adequate condition, needing extensive repair or replacement. These schools are distributed nationwide.

Our survey results indicate that to complete all repairs, renovations, or modernizations needed to put school buildings into good overall condition and comply with federal mandates would require a projected investment of \$112 billion. Continuing to delay maintenance and repairs will defer some of these costs but will also lead to the need for greater expenditures as conditions deteriorate, further eroding the nation's multibillion dollar investment in school infrastructure. In addition, if maintenance continues to be

deferred, a large proportion of schools that are in only adequate condition and need preventive maintenance or corrective repair will soon deteriorate to less-than-adequate condition.

As one survey respondent observed, "It is very difficult to get local communities to accept this burden (facilities construction/renovation). Our district, one of the wealthiest in the state, barely passed a bare bones budget to renovate. It must be a national crisis."

AGENCY COMMENTS

----- Letter :6

We spoke with Department of Education officials at the National Center for Educational Statistics who reviewed a draft of this report and found the report well done and generally approved of the approach. In addition, staff from the Office of the Undersecretary provided us with technical comments that we incorporated into our report. They did not comment, however, on our methodology, reserving judgment for the detailed technical appendix in our forthcoming report.

----- Letter :6.1

Copies of this report are also being sent to appropriate House and Senate committees and all members, the Secretary of Education, and other interested parties.

If you have any questions about this report, please contact Eleanor L. Johnson, Assistant Director, who may be reached at (202) 512-7209. A list of major contributors to this report can be found in appendix VII.

<sig:MORRA.EPS>Linda G. Morra
Director, Education and
Employment Issues

<aptitle)DISTRICT PROFILES

We visited 41 schools in 10 selected school districts that varied by location, size, and ethnic composition. During these visits, we observed facility conditions and interviewed district and local school officials to get information on facilities assessment, maintenance programs, resources, and barriers encountered in reaching facilities goals. We asked officials to show us examples of "best," "typical," and "worst" schools and verified the reliability of these designations with others. In some small districts, we visited all schools.

CHICAGO, ILLINOIS

----- Appendix I:1

OVERVIEW

----- Appendix I:1.1

Table I.1

Chicago, Illinois

□

ATTACHMENT H

School Facilities: States's Financial and Technical Support Varies
(U.S. Government Accounting Office, November 1995)

School Facilities: States' Financial and Technical Support Varies (Letter Report, 11/28/95, GAO/HEHS-96-27).

Pursuant to a congressional request, GAO examined the role of states in supporting school facilities improvements, focusing on: (1) state funding and technical assistance to local school districts; and (2) the extent to which states collect information on school building conditions.

GAO found that: (1) most states have a role in school facilities construction, renovation, and maintenance, and 13 states have established comprehensive facilities programs; (2) states provided \$3.5 billion for school facilities construction during fiscal year 1994; (3) state financial assistance for school facility construction ranged from \$6 per student to more than \$2,000 per student; (4) the number of staff devoted to providing facilities guidance and oversight varied, with most states having fewer than 6 full-time equivalent staff; (5) twenty-three states collected data on the condition of school buildings in their area, seventeen states collected data on building inventories, and 10 states collected no data on school facilities; and (6) some state officials believe that school facilities matters are primarily a local responsibility.

----- Indexing Terms -----

REPORTNUM: HEHS-96-27
TITLE: School Facilities: States' Financial and Technical Support Varies
DATE: 11/28/95
SUBJECT: Data collection operations
Educational facility construction
Facility maintenance
Facility repairs
State/local relations
Technical assistance
Intergovernmental fiscal relations
State budgets
Public schools
IDENTIFIER: Florida
New Hampshire
Kansas

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Report to Congressional Requesters

November 1995

SCHOOL FACILITIES - STATES'
FINANCIAL AND TECHNICAL SUPPORT
VARIES

GAO/HEHS-96-27

School Facilities: State Involvement

(104789)

Abbreviations

===== ABBREV

FTE - full-time equivalent
LEA - local education agency
SEA - state education agency

Letter

===== LETTER

B-259315

November 28, 1995

The Honorable Carol Moseley-Braun
The Honorable Edward M. Kennedy
The Honorable Claiborne Pell
The Honorable Paul Simon
The Honorable Paul Wellstone
United States Senate

This report is one in a series addressing your request for a
comprehensive review of the condition of America's school facilities.
We have already reported that school officials estimate that about

\$112 billion is needed to restore school facilities to good overall condition and that many schools cannot adequately support modern technology or accommodate instructional activities related to education reform.\1 The magnitude of this need has overwhelmed the resources of many local school districts and raised the question of whether, and to what degree, the nation's schools can look to the states to play a major role in addressing the need.

As part of this review, you asked us to examine the current role of states in supporting school facilities improvements. More specifically, you asked for information on what states are doing to provide funding and technical assistance and compliance review to school districts. In addition, you asked for information on the degree to which states collect and maintain information on the condition of school buildings. Table 1 outlines three areas of state involvement and the types of activities associated with each.

Table 1

Areas of State Involvement Reviewed by
GAO

Area of involvement	Types of activities
Funding	States provide funding for construction, renovation, or major maintenance of school facilities through grants or loans to pay for local construction costs or debt service.
Technical assistance and compliance review	States provide information and guidance on funding, construction requirements, planning, architectural matters, education specifications, and other facilities-related issues. States review architectural plans and other documents for conformance with fire and building codes, education program specifications, or other state requirements. (Education program specifications provide detailed requirements for school facility needs such as large-and small-group instruction and properly constructed and outfitted science laboratories.)
Data collection on condition of facilities	States conduct one-time studies of facilities conditions statewide. States maintain an ongoing system of regularly updated condition data or

revise data when districts apply for facilities funding.

Our report results are based primarily on information provided by each state's education agency (SEA) for state fiscal year 1994. We obtained the information through telephone interviews with SEA officials and supporting documentation provided by the agencies. Although in most states other agencies are also involved in at least some school facilities activities, exploring other agencies' activities was beyond the scope of this study. We conducted this study from October 1994 to September 1995 in accordance with generally accepted government auditing standards. We did not verify the information reported to us by state officials. (See app. I for a discussion of our methodology.)

\1 School Facilities: Condition of America's Schools (GAO/HEHS-95-61, Feb. 1, 1995) and School Facilities: America's Schools Not Designed or Equipped for 21st Century (GAO/HEHS-95-95, Apr. 4, 1995).

RESULTS IN BRIEF

----- Letter :1

While the construction of school buildings has traditionally been a local responsibility, nearly all states now have some role in school facilities construction, renovation, and major maintenance (hereafter referred to collectively as construction), and 13 states have established comprehensive facilities programs. As a group, states reported providing about \$3.5 billion for school facilities construction during fiscal year 1994.\2 However, states' involvement in facilities matters varied greatly. For example, state financial assistance for school facilities in the 40 states with ongoing assistance programs ranged from \$6 per student to more than \$2,000 per student. States' technical assistance and compliance review activities also varied greatly; the number of staff devoted to providing facilities guidance and oversight varied from fewer than 1 full-time equivalent (FTE) to 72, with most states having fewer than 6 FTE staff.

In addition, the amount and type of data that states collected and maintained on school facilities varied greatly. Twenty-three states reported collecting at least some data on the condition of school buildings, with 15 of those updating such data regularly. Seventeen states did not collect information on building condition but collected other types of facilities information such as building inventories. The remaining 10 states collected no facilities information at all or did so on an extremely limited basis.

Overall, the data on state involvement suggest that while most states are providing facilities support to school districts, many states do not currently play a major role in addressing school facilities

issues. However, states' philosophies vary on the appropriate level of state involvement in facilities matters. Officials in some states reported a long history of state assistance to local education agencies (LEA), while others reported that school facilities matters were primarily a local responsibility.

\2 Typically, states' fiscal years run from July 1 to June 30.

BACKGROUND

----- Letter :2

Traditionally, financing the construction of public schools has been a function of local government. Until the 1940s, only 12 states provided any financial assistance for school construction. State participation increased during the baby boom of the 1950s, when local communities needed classrooms and states had surplus revenues. Even with such increases, however, localities were mainly responsible for school facilities construction.

Beginning in the 1970s, litigation in many states highlighted disparities in school districts' ability to raise money for public education. Court decisions resulted in many states increasing funding levels and playing a larger role in lessening financial disparities between rich and poor districts. Although these decisions have pertained mainly to the state's role in providing for instruction rather than to a focus on buildings, the past 20 years have seen a general increase in state involvement with facilities-related matters. By 1991, state funding for school facilities totaled more than \$3 billion or about 20 percent of all funds used for public school construction.\3

Increasingly, the physical condition of school buildings has become a concern in school finance litigation. In 1994, for example, the Arizona Supreme Court found the state's school funding system unconstitutional on the basis of disparities in the condition of its schools. Also, court challenges in Texas and Ohio have focused on inequities in districts' abilities to make capital expenditures and the importance of suitable facilities for a constitutionally acceptable education system. School finance experts expect disparities in facilities to be a continued aspect of litigation. Meanwhile, states face pressure from other rising budget expenditures, such as for health care and prisons.\4

\3 Honeyman, David S., "Finances and the Problems of America's School Buildings," The Clearing House, November/December 1994, p. 95.

\4 See School Finance: Trends in U.S. Education Spending (GAO/HEHS-95-235, Sept. 15, 1995).

NEARLY ALL STATES INVOLVED,
SEVERAL COMPREHENSIVELY

----- Letter :3

Forty-eight states reported participating in at least one of the three areas of state involvement in school facilities that we identified. State involvement ranged from participation in all three areas to participation in just one or none of the areas. (State-by-state involvement as reported by SEAs is summarized in app. II, table II.1.) In all,

40 states reported providing ongoing facilities funding,

44 states reported participating in technical assistance or compliance review activities, and

23 states reported collecting and maintaining information about the condition of school facilities. (See fig. 1.)

Figure 1: Number of States
Providing Funding and Technical
Assistance and Compliance
Review and Maintaining Data on
the Condition of Facilities

(See figure in printed
edition.)

We characterized 13 states as having comprehensive facilities programs: Alabama, Alaska, Florida, Georgia, Hawaii, Kentucky, Maryland, Massachusetts, Minnesota, North Carolina, Ohio, South Carolina, and West Virginia. Our review of state programs addressed the extent of state involvement and did not evaluate program effectiveness. We considered programs comprehensive if they had a facilities program framework in place that provided ongoing funding, conducted a variety of technical assistance and compliance review activities, maintained current information on the condition of school buildings statewide, and had one or more FTE staff working on facilities matters. Although a total of 19 SEAs reported activities in all three areas, for some states the level of activity reported in at least one of these areas was limited in some way. For example, Pennsylvania participated in all three areas, including collecting information on the condition of facilities; however, officials reported that the information was updated only when a LEA applied for project funding. Since the interval between these updates may be as much as 20 years, the information maintained by the state may be out of date.

Kentucky is an example of a state we characterized as having a comprehensive program. A facilities official reported that the SEA Division of Facilities Management provided guidance to LEAs in implementing locally developed 4-year facility plans that included detailed information on the condition of school buildings. Eight

professional staff and three support staff provided the LEAs with information and guidance throughout the planning, budgeting, and building of school facilities. Staff also reviewed building plans for compliance with education specifications. The state had three funding assistance programs and reported providing about \$66 million in state financial assistance for facilities in state fiscal year 1994--mostly through a \$100 per student capital outlay allotment paid as part of the state foundation funding.\5 The SEA reviewed all major LEA construction and renovation projects, whether or not state funding was used.

Another 21 states reported activities in two of the three areas. Most of them provided funding and technical assistance and compliance review but did not collect and maintain information on the condition of school facilities. For example, an Indiana official reported that the state provided funding through three programs, and the SEA staff reviewed architectural plans for compliance with state education administrative codes and advised local officials on funding and other processes related to facilities planning and construction.

Eight states reported participation in just one area. For example, an Illinois official reported that while the state did not have an ongoing funding program or collect condition data, the SEA facilities staff did provide technical assistance and compliance review for certain locally funded projects to correct life/safety code violations.

Along with the variation among states in facilities activities and level of involvement, we also found differences in state views and traditions on the extent of the state role in providing facilities assistance. Several states reported many years of providing funding, illustrating the view that states have a role in school facilities assistance. Officials in other states expressed the view that school facilities matters are the responsibility of the local districts.

\5 Foundation programs establish a minimum level of expenditure per pupil that is guaranteed by the state. A state may fully fund the foundation or may require each district to contribute a local share.

MOST STATES PROVIDED FACILITIES
FINANCIAL ASSISTANCE, THOUGH
LEVELS VARIED

----- Letter :4

A total of 40 states reported providing ongoing financial assistance to local districts for the construction of public elementary and secondary schools.\6 Collectively, these states reported providing an estimated \$3.5 billion in grants and loans for school facilities construction in state fiscal year 1994. Ten states reported no regular, ongoing programs to assist districts with construction costs, although some of these had recently provided one-time

appropriations for facilities or considered proposals for funding school construction.

While most states reported providing financial assistance for school construction, funding levels varied widely. On a per pupil basis, state funding provided in fiscal year 1994 ranged from a high of \$2,254 per student in Alaska to a low of \$6 per student in Montana (see table 2). The median amount of assistance provided per student was about \$104.\7

With the exception of Hawaii\8 and Alaska, which provided full or nearly full state support for school construction, all states provided less than \$300 per student. Eight states--Arkansas, Indiana, Michigan, Minnesota, North Dakota, Ohio, Utah, and Virginia--reported providing at least some portion of their assistance in the form of loans to districts.

Table 2

Amount of State Aid Provided for School
Facilities Construction in State Fiscal
Year 1994 for States With Ongoing
Funding Programs

State	State funding for grants and loans	State funding per pupil
Alaska\ a	\$273,956,043	\$2,254
Hawaii\ b	133,088,000	740
Florida	579,182,541	290
Connecticut	137,541,140	281
Delaware	29,373,300	275
Maine	43,500,000	203
North Carolina	219,506,574	195
Massachusetts	170,000,000	193
New York	451,000,000	167
Vermont	16,400,000	163
Indiana	149,863,628	155
Minnesota	122,900,000	153
Washington	137,600,000	150
Georgia	151,170,000	123
Rhode Island	17,008,435	117
Maryland	87,000,000	113
Pennsylvania	184,000,000	105
Colorado	65,656,512	105
Virginia	108,800,000	104
Kentucky	66,380,260	104
New Mexico	28,763,442	93
New Hampshire	15,327,295	84
Wyoming	8,000,000	80
Mississippi	36,000,000	72

New Jersey	69,945,000	61
North Dakota	5,660,000	48
South Carolina	25,807,048	41
Ohio	68,600,000	38
Idaho	7,015,342	30
Utah	9,612,055	21
Kansas	7,000,000	16
Alabama	9,790,992	14
Michigan	20,227,052	13
Arkansas	4,764,506	11
California	52,000,000\c	10
Montana	1,000,000	6
West Virginia	0\d	0
Tennessee	not provided	not provided
Arizona	unknown\c	unknown\c
Wisconsin	unknown\c	unknown\c

Note: Ten states had no regular, ongoing program to assist districts with capital construction costs. These states--Illinois, Iowa, Louisiana, Missouri, Nebraska, Nevada, Oklahoma, Oregon, South Dakota, and Texas--are not included in the table.

\a In Alaska, officials reported that the state has typically provided a high level of support for school construction since the 1980s. In fiscal year 1994, state funds accounted for 93 percent of school construction funding.

\b Hawaii's schools are uniquely organized as a single state system with no individual local districts; thus, school construction in Hawaii is entirely state funded, and the amount shown reflects total funding for school facilities.

\c California has historically issued bonds every 2 years for school construction. The last bonds passed in 1992 totaled \$2.8 billion. State officials reported that bond sales scheduled for 1994 did not succeed. The amount shown represents funding for the Deferred Maintenance program, which does not depend on state bond sales.

\d West Virginia provides financial assistance for school construction but provided none in fiscal year 1994, according to the state official we interviewed.

\e Reported by state officials as unknown.

The following descriptions of funding programs in three states provide more context for the amount of state aid provided for school facilities.

Florida has eight programs to aid school facilities: Florida has provided financial assistance for school facilities construction since 1947. Its eight funding programs for facilities assistance are funded from gross receipts from utility taxes and motor vehicle licensing tax revenues. Two programs are based on district enrollment growth relative to enrollment growth

statewide; a third program provides funding for maintenance based on the square footage and age of a district's buildings plus building replacement costs. The remaining programs target projects such as joint-use facilities, vocational-technical centers, and projects to assist districts using modified school calendars. One program targets funding to districts with limited ability to raise local revenues for facilities.

In New Hampshire, facilities aid is linked to LEA consolidation: New Hampshire reimburses local districts for a percentage of their construction debt. The state contribution ranges from 30 to 55 percent and favors districts that have consolidated. Districts can receive an extra 20 percent for portions of projects attributable to the construction of kindergartens. (New Hampshire is the only state without mandatory kindergarten.) The state reimburses districts over a minimum of 5 years or the longest period of time required by the funding instruments used by the district.

In Kansas, facilities aid is based on district wealth: Kansas began providing funding to local districts for school facilities in state fiscal year 1993. Depending on the assessed valuation per pupil of the school district, the state program provides aid ranging from none to a high of around 50 percent for less wealthy districts. No cap exists on the total amount of assistance the state provides. Funding is provided as an entitlement to school districts; the state pays its share of local debt service for all districts passing bond measures.

Not only do funding levels vary among states in any 1 year, but construction funding can vary dramatically within states from year to year, making it difficult to capture the complete picture of state support in one snapshot. Some states supplement their regular construction funding programs from time to time with additional monies for school facilities construction. For example, a state official in New Jersey reported that in fiscal year 1993 the state made a one-time appropriation of \$250 million to address health and life/safety needs in schools in addition to the regular facilities funding provided that year. In several states where we obtained data for multiple years, construction funding reported by officials increased or decreased more than 50 percent between fiscal years 1993 and 1994. These fluctuations can reflect such circumstances as changes in school construction needs or in the availability of state funding.

Putting the amount of state assistance for school construction--about \$3.5 billion nationwide in state fiscal year 1994--in context of total facilities expenditures is difficult because of limited data on local spending, a major part of those expenditures. When we asked state officials for this information, many reported that they did not have or collect this data. Preliminary data from the Bureau of the Census show that, counting revenues from all sources, total expenditures for school construction and purchases of land and existing buildings and improvements to buildings were about \$15.7

billion for the 1991-92 school year.

When we asked states whether they had any information about unmet needs for construction funding, officials from several states noted instances of facilities needs outstripping available state resources. For example, a state official in Alaska reported that in fiscal year 1994 local districts submitted requests for funding totaling \$880 million for a grant program that received an appropriation of \$171 million. Similarly, a state official from Wyoming noted that district requests for funding totaled \$42 million in fiscal year 1995, although the state had only \$13.5 million available. In contrast, officials from two states commented that they had no backlog in requests for funding.

\6 In this report, financial assistance for school construction includes grants or loans provided to districts to pay for capital outlay or debt service for school facilities construction, renovation, or major maintenance. We considered states to provide financial assistance for school construction if they had programs in place that (1) were ongoing as opposed to one-time appropriations and (2) specifically set aside funds for school construction, either through separate programs or through components of their basic education support program that provided for capital outlay or debt service. We did not include funding for maintenance and operations provided through basic education support programs.

\7 Data for the amount of financial assistance provided are reported by state officials and do not account for any differences in construction costs among states.

\8 Hawaii's schools are uniquely organized as a single state system with no individual local districts; thus, school construction in Hawaii is entirely state funded, and the amount shown reflects total funding for school facilities. In Alaska, officials reported that the state has typically provided a high level of support for school construction since the 1980s. In fiscal year 1994, state funds accounted for 93 percent of school construction funding.

ALTHOUGH STATE FUNDING
PROGRAMS VARIED, SOME
FEATURES WERE COMMON

----- Letter :4.1

States reported using a variety of mechanisms to allocate funding for facilities, and many reported having multiple programs. Some programs provided assistance to districts requesting aid for specific construction projects; others provided each district with a fixed amount of funding per student or a proportion of available funding based on such factors as a district's facility needs relative to facility needs statewide.

Delaware exemplifies how programs can vary within a state. An official reported three funding programs: one focused on major capital projects that provides funds on a project-by-project basis accounting for district ability to pay, a second program for scheduled maintenance and repairs that distributes available funding to districts on the basis of enrollment and requires a local match, and a third program for unscheduled repairs that uses a flat rate formula including factors of building age and enrollment.

While states reported using various ways to distribute funds, we found common features among the programs:

Most states reported prioritizing funding toward districts with less ability to pay. While states reported using a variety of ways to prioritize which districts receive funding and how much they receive, most reported considering district ability to pay in awarding some portion of assistance. Of the 41 states providing construction funding, 34 reported programs that gave some weight to ability to pay, either through eligibility criteria, allocation formulas, or prioritization criteria. For example, Montana has restricted its debt service subsidy program to districts whose taxable property wealth per pupil was less than the statewide average. Maryland reported providing districts with a percentage of approved project costs that ranged from 50 to 80 percent, depending on ability to pay. States varied, however, in the degree to which they considered district wealth. For example, officials in North Carolina reported four funding programs, one of which targeted assistance to poorer districts with critical facility needs. In New York, all construction funding has been provided through one program that considered district wealth in providing a percentage of approved project costs. In addition to ability to pay, other funding prioritization factors that state officials reported using included enrollment growth and facility overcrowding, physical condition of buildings, and whether districts had consolidated.

Most states reported providing aid as grants rather than loans. Only 8 of the 40 states reported providing any assistance for school facilities in the form of loans to local districts.

Most states reported providing facilities funding through state budget appropriations. A total of 19 of the 41 states reported providing at least a portion of construction funding through state budget appropriations. Another often used source of funding was state bonds. A few states also reported using special revenue sources dedicated to school construction. For example, Wyoming reported using mineral royalties from school-owned lands to support its capital construction grant program.

Most states reported providing no assistance for preventive or routine maintenance through their construction funding programs. Officials typically described state programs as providing

assistance for the construction and renovation of school buildings. While many states also reported funding major maintenance projects, such as roof replacements, most said they did not provide assistance for routine or preventive maintenance.

OVER THREE-FOURTHS OF THE
STATES CONDUCTED TECHNICAL
ASSISTANCE OR COMPLIANCE REVIEW
ACTIVITIES

----- Letter :5

Forty-four states reported providing technical assistance to LEAs for facilities or reviewing facilities projects for compliance with state requirements. (See app. II, table II.2.) Although technical assistance and compliance review activities tended to be similar among states, the level of involvement varied considerably as did the number of staff devoted to the efforts. As we conducted our study, we also found that agencies other than the SEA had at least some responsibility for school facilities. However, pursuing information about activities in these other agencies was beyond the scope of this study, and we focused mainly on the activities and staffing levels at the SEAs.

SEAS' LEVELS OF TECHNICAL
ASSISTANCE AND COMPLIANCE
REVIEW ACTIVITY VARIED

----- Letter :5.1

A total of 44 states reported providing technical assistance to LEAs--specifically, information or guidance on facilities regulations, planning, construction, or maintenance. Technical assistance was typically furnished by phone, through publications and manuals, at meetings between SEA and LEA representatives, or through workshops and formal training. The assistance in some states was limited to answering a few LEA questions and in others it also included guidance on needs assessments and long-range plans; building design; hazardous materials; engineering, legal, and architectural matters; among other subjects.

We found considerable variance in the levels of technical assistance provided. Some states provided a limited level of technical assistance. For example, Montana's SEA reported providing information--but not training--on regulations, requirements, and other facility guidelines. Oregon reported providing guidance only on asbestos removal regulations and processes, including sponsoring a yearly training class. Other SEAs were more involved in technical assistance activities. For example, a Maryland SEA official reported that its facilities staff spent a large portion of their time in the field working with local committees to plan and design school buildings. They conferred with architects on school design; presented training for school board officials, engineers, architects,

and school custodial staff; and provided a variety of facilities issues publications to LEAs.

A total of 37 states also reported compliance review activities relative to building and fire codes, state education specifications, or other state regulations. Compliance review activities were fairly standard among states, consisting primarily of reviewing project architectural plans to ensure that they conform to regulations and requirements. Over two-thirds of the 50 states reported overseeing compliance with education specifications or other state regulations associated with facilities, while nearly one-third reported reviewing plans for building or fire code compliance.

Although states' compliance review activities were fairly standard, their levels of involvement varied. For example, Ohio officials reported that the facilities unit reviewed architectural plans for conformance with education standards but did little compliance enforcement. In contrast, Connecticut officials reported that the SEA facilities unit reviewed plans for compliance with several codes, including state building, life safety, and health codes, as well as federal health, safety, and accessibility requirements. Approval of the facilities unit was required for a project to receive state aid.

SEA FACILITIES STAFFS TENDED
TO BE SMALL, AND SOME SEAS
SHARED RESPONSIBILITIES WITH
OTHER AGENCIES

----- Letter :5.2

Of the 44 states providing technical assistance or compliance review, a total of 28 reported SEA staffs with fewer than six FTE employees involved in facilities-related work--including 12 states with one FTE or fewer (see fig. 2). SEA facilities staffing levels in the 44 states ranged from .02 to 72 FTEs. (See app. II, table II.2.) Officials reported that facilities staff expertise may include finance, education specifications, building codes, and plans checking. Some reported architects, engineers, or attorneys on staff.

Figure 2: SEA Staffing Levels
for States With Technical
Assistance and Compliance
Review Activities

(See figure in printed
edition.)

In many states, SEA officials told us that other state agencies were involved to at least some extent in school facilities activities--in particular, compliance activities. For example, most states reported that the State Fire Marshal had school facilities responsibilities, often related to code compliance or building inspection. Other state agencies frequently mentioned by officials as having facilities

responsibilities included departments of health, labor, and environment. In three states--California, Hawaii, and Maryland--major facilities responsibilities were shared among the SEA and other agencies. For example, in California, staff in two divisions of the Department of General Services as well as the SEA played major roles. Finally, in two states--South Dakota and West Virginia--the major school facilities activities were handled outside the SEA. For example, in South Dakota, all facilities responsibility was transferred to the State Fire Marshal's Office by legislation passed in 1994.

Facility staffing levels are changing in some states. Several SEAs reported proposed or enacted reductions in facilities staff or facilities responsibilities. For example, in Maine, since a 1991 recession, facilities unit FTEs have been reduced from three to one professional staff as part of a general reduction in the size of the SEA. More recently, Florida has reduced its facilities unit staffing by 75 percent and New York by 25 percent for fiscal year 1996. On the other hand, two SEAs reported that they hope to increase their facilities units by one or two staff.

ALMOST HALF OF THE STATES
MAINTAINED INFORMATION ON THE
CONDITION OF SCHOOL FACILITIES

----- Letter :6

Fewer states reported collecting and maintaining current information on the condition of school buildings compared with the number of states providing financial or technical assistance and compliance review for facilities. We considered states to collect such data if the information documented the condition of individual schools and was collected or at least updated in the last 5 years.

A total of 23 states reported maintaining information on the condition of school buildings (see fig. 3). Of these, 15 states reported collecting facility condition data on a regular, ongoing basis, updating their information annually or every few years. The remaining eight states reported conducting a one-time study of the condition of their facilities sometime in the last 5 years.

Figure 3: Facilities
Information Maintained by
States

(See figure in printed
edition.)

Seventeen states reported maintaining other types of information on their facilities that was not specifically related to building condition. In many cases this information was an inventory of school buildings, which often included such data as the number of buildings, their age and size, and building use. Other types of facility information that states collected included data on the total

interest in developing an inventory of their school buildings or updating their present inventories. Many states were also interested in starting to gather building condition information or updating condition information collected earlier. In addition to gathering more data, officials in many states expressed an interest in automating more of the information they collect. For example, officials in several states hoped to make data collection from local districts more interactive using computers. Two state officials expressed interest in computerizing architectural plans.

On the other hand, officials in several states believed their current level of data collection was sufficient. In six states that collected relatively little facilities data, officials said they did not want to gather any additional information, and a few said the information they had was adequate for the scope of their state's program. For example, in Rhode Island, the state aid specialist said that as long as the state program remains locally oriented they require no further data. Officials in a few states said that they would have to increase their staff to collect or analyze more information and did not want to do this.

CONCLUSIONS

----- Letter :7

Although local governments have traditionally been responsible for facilities construction, renovation, and major maintenance, most SEAs have established a state presence in school facilities matters using a variety of approaches. However, states' levels of involvement varied: about one-fourth of them had programs that included ongoing funding assistance, a variety of technical assistance and compliance review activities, and data collection on the condition of facilities; 10 states were involved in one or none of the activities. Further, officials reported differing viewpoints and traditions on state involvement in facilities matters. Such variations in approach and philosophy among states illustrate the lack of consensus on the most appropriate and effective state role.

Today, state involvement in school facilities remains in flux. Because the physical condition of school buildings has become a concern in school finance equity litigation, experts expect disparities in facilities to be a continuing and pressing issue. States will likely be looked to for ways to lessen these disparities. State governments, however, face pressure from other rapidly rising budget expenditures--such as health care--that compete for the same limited funds.

AGENCY COMMENTS

----- Letter :8

The Department of Education reviewed a draft of this report and had no comments. In addition, we provided state-specific information to state officials for verification and incorporated their comments in

the text as appropriate.

As agreed with your office, unless you publicly announce its contents earlier, we plan no further distribution of this report until 30 days from the date of this letter. At that time, we will send copies to appropriate House and Senate Committees and all members, the Secretary of Education, and other interested parties.

Please contact me on (202) 512-7014 or my assistant director, Eleanor L. Johnson, on (202) 512-7209 if you or your staff have any questions. Major contributors to this report are listed in appendix III.

Sincerely yours,

Linda G. Morra
Director, Education and
Employment Issues

METHODOLOGY

===== Appendix I

To determine the extent to which states provided funding and technical assistance and compliance review for school facilities and maintained information on the condition of school buildings, we conducted telephone interviews with state officials responsible for school facilities in all 50 states. In nearly all cases, we spoke with staff at the state education agency (SEA) responsible for school facilities. In a few states, we also spoke with officials located in other state agencies extensively involved in school facilities. Where necessary, for clarification, we conducted follow-up telephone interviews. We supplemented this information with supporting documentation provided by state officials. All data were self-reported by state officials, and we did not verify their accuracy. We conducted our work between October 1994 and September 1995 in accordance with generally accepted government auditing standards.

The focus of our study was state fiscal year 1994. Typically, this covered the period from July 1, 1993, to June 30, 1994. We learned of changes in state programs that occurred after this time during follow-up interviews with state officials and included these when they suggested trends in changing levels of state involvement.

STATE-BY-STATE INFORMATION

===== Appendix II

STATES' INVOLVEMENT VARIED IN
THREE AREAS REVIEWED BY GAO

----- Appendix II:1

States' involvement in providing assistance for school facilities ranged widely (see table II.1). To illustrate, profiles of assistance provided in three states--Georgia, Maine, and Colorado--are presented following table II.1.

Table II.1

Overview of State Activities for School
Facilities

State	Ongoing funding program	Technical assistance or compliance	Data on facility condition
Alabama	x	x	x
Alaska	x	x	x
Arizona	x		x
Arkansas	x	x	
California	x	x	
Colorado	x		
Connecticut	x	x	
Delaware	x	x	
Florida	x	x	x
Georgia	x	x	x
Hawaii	x	x	x
Idaho	x	x	x
Illinois		x	
Indiana	x	x	
Iowa		x	
Kansas	x	x	
Kentucky	x	x	x
Louisiana			
Maine	x	x	
Maryland	x	x	x
Massachusetts	x	x	x
Michigan	x	x	
Minnesota	x	x	x
Mississippi	x	x	
Missouri		x	
Montana	x	x	
Nebraska			x
Nevada			
New Hampshire	x	x	
New Jersey	x	x	
New Mexico	x	x	
New York	x	x	
North Carolina	x	x	x
North Dakota	x	x	x
Ohio	x	x	x
Oklahoma		x	x
Oregon		x	

Pennsylvania	x	x	x
Rhode Island	x	x	x
South Carolina	x	x	x
South Dakota		x	
Tennessee	x		
Texas		x	x
Utah	x	x	
Vermont	x	x	
Virginia	x	x	
Washington	x	x	x
West Virginia	x	x	x
Wisconsin	x	x	
Wyoming	x	x	x

COLORADO--INVOLVED IN
FUNDING

----- Appendix II:1.1

Colorado requires that each local education agency (LEA) set aside \$202 per pupil of the state and local basic aid funding to be used for long-range capital needs such as new facilities, major renovations, land, school buses, or risk management purposes such as liability insurance or workers compensation. The funding cannot be used for debt service. The Colorado state education agency (SEA) has no staff assigned to facilities activities, and technical assistance is limited to answering a few questions during the year. Colorado does not routinely collect information on facilities; an official told us that measuring the condition of schools is considered a local issue.

MAINE--INVOLVED IN FUNDING
AND TECHNICAL ASSISTANCE

----- Appendix II:1.2

The Maine School Construction Program provides LEAs with about \$43.5 million in state fiscal year 1994 to pay debt service on capital construction bonds through the state's foundation funding. The amount received is based in part on the assessed valuation per student and on project priority criteria such as overcrowding. A staff of three in the Division of School Business Services spend part of their time overseeing the facilities funding program and providing information and assistance to LEAs throughout the funding and construction processes. The division works with LEAs in compliance with state education program guidelines and coordinates project review and approval among other agencies, such as the State Fire Marshal and the Bureau of General Services. The SEA does not currently gather information about the condition of buildings but hopes to conduct a survey of LEAs to gather descriptive information on their facilities.

GEORGIA--INVOLVED

Washington	7.00	A, C
Alaska	6.00	A, C
Minnesota	6.00	A, C
South Carolina	6.00	A, B, C
Maryland\	5.50	A, B, C
Alabama	5.00	A, C
Massachusetts	5.00	A, C
Indiana	4.00	A, C
Mississippi	4.00	A, B, C
New Mexico	4.00	A, C
South Dakota\	4.00	A, B
Virginia	4.00	A
Ohio	3.50	A, C
Arkansas	3.00	A, C
Oklahoma	3.00	A, B, C
Delaware	2.00	A
Missouri	2.00	A
Vermont	2.00	A, B, C
Maine	1.80	A, C
New Hampshire	1.62	A, C
Utah	1.25	A, C
Iowa	1.20	A, C
Kansas	1.00	A, B
North Dakota	1.00	A, B, C
Texas	1.00	A
Wisconsin	1.00	A
Wyoming	0.75	A, C
Idaho	0.74	A, C
Colorado	0.49	
Michigan	0.35	A
Nevada	0.25	
Rhode Island	0.25	A, C
Montana	0.10	A
Oregon	0.02	A, C
Arizona	0.00	
Louisiana	0.00	
Nebraska	0.00	
Tennessee	0.00	

KEY

A. Technical assistance includes providing information or guidance to LEAs on funding or construction issues using one or more of a variety of activities, including telephone consultations or site visits, attending district meetings, presenting training to district staff or those working on school construction projects, or publishing informational documents for district use.

B. Compliance review for building or fire codes includes reviewing architectural plans for conformance with building, mechanical, electrical, or related structural and life/safety codes.

C. Compliance review for education specifications or other state regulations includes reviewing architectural plans or other documents for conformance with state education specifications such as for the size and use of school building space. It also includes reviewing documents for conformance with other state requirements, such as the use of women- or minority-owned companies, or wages paid to school construction workers.

\a In addition to the SEA FTEs shown, officials report significant numbers of staff carrying out facilities activities in other state agencies. The number of additional FTEs located in other agencies in California is 188; Hawaii, 99; and in Maryland, 17.2.

\b FTEs shown are not situated in the SEA but are in other state agencies that have the primary responsibility for school facilities.

NEW YORK--INVOLVED IN MANY
TECHNICAL
ASSISTANCE/COMPLIANCE
ACTIVITIES

----- Appendix II:2.1

New York's SEA staff present workshops and publish newsletter articles on regulations and facilities planning as well as architectural, engineering, and legal issues. They also provide information to about 100 telephone callers per day. Staff review architectural plans for compliance with the building code and education specifications. They assess the need for projects, approve sites, enforce the state environmental review act, determine eligibility for state building aid and petroleum overcharge funds, issue building permits, and approve leases. The SEA oversees a fire inspection program that enforces building and fire codes for existing buildings through annual inspections conducted by LEA-hired inspectors. Staff certify completed projects for occupancy, provide on-call assistance for environmental hazard problems and are implementing a requirement for LEA comprehensive 5-year capital plans.

WASHINGTON--INVOLVED IN
TECHNICAL ASSISTANCE/
COMPLIANCE ACTIVITIES

----- Appendix II:2.2

Washington's SEA school facilities section staff provide information to local school districts on health and safety issues and ensure that state-assisted school construction projects comply with state law. The section provides assistance to school districts and other state and federal agencies by acting as an information clearinghouse.

WISCONSIN--INVOLVED IN
TECHNICAL ASSISTANCE

ACTIVITIES

----- Appendix II:2.3

Wisconsin's SEA staff provide assistance interpreting the building code and health and safety regulations--usually by telephone or sending documents by mail. The staff present occasional on-site workshops, referrals to other agencies, and assistance with LEA facilities plans.

NEARLY HALF OF THE STATES
MAINTAINED INFORMATION ON THE
CONDITION OF SCHOOL FACILITIES

----- Appendix II:3

Nearly half of the states maintained information on the condition of school facilities. Some collected it on an ongoing basis, while others had done a recent, one-time study. Most states maintained information on facilities other than condition. Only 10 states maintained extremely limited or no information on facilities. Table II.3 describes the extent of facilities information maintained by each state.

Table II.3

Extent of Facilities Information
Maintained by States

State	Ongoing	Recent one- time study	Maintain information c facilitie other tha conditic
Alabama	X		
Alaska	X\		
Arizona		X	
Arkansas			
California			
Colorado			
Connecticut			
Delaware			X\
Florida	X		
Georgia	X		
Hawaii	X		
Idaho		X	
Illinois			
Indiana			X\
Iowa			X\
Kansas			
Kentucky	X		

Louisiana			
Maine			
Maryland	X		
Massachusetts	X\		X\
Michigan			
Minnesota		X	
Mississippi			
Missouri			
Montana			
Nebraska		X	
Nevada			
New Hampshire			
New Jersey			
New Mexico			
New York			
North Carolina	X		
North Dakota	X		
Ohio		X	
Oklahoma	X		
Oregon			
Pennsylvania	X		
Rhode Island		X	
South Carolina		X	
South Dakota			
Tennessee			
Texas		X	
Utah			
Vermont			
Virginia			
Washington	X		
West Virginia	X		
Wisconsin			
Wyoming	X		

 \a Development of information system still in progress but data collection under way.

GAO CONTACTS AND STAFF

ACKNOWLEDGMENTS

===== Appendix III

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 Tamara A. Lumpkin, Evaluator

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Virginia A. Vanderlinde, Evaluator
Dianne L. Whitman, Evaluator

*** End of document. ***

ATTACHMENT I

**California's Statutes Concerning the State School Deferred Maintenance Fund
(California Education Code § 39618 through §39619.55)**

Discard Earlier Pocket Supplement

1997 POCKET SUPPLEMENT

ISSUED IN DECEMBER, 1996

COVERING LEGISLATION THROUGH
THE 1996 SESSION OF THE 1995-96 LEGISLATURE

DEERING'S EDUCATION CODE

ANNOTATED

OF THE STATE OF CALIFORNIA

§§ 35250-43999

Annotated and Indexed by the Publisher's Editorial Staff

Note—An updated analysis of the Education Code appears at the
beginning of the supplement to the first volume.

BancroftWhitney →

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ITEM-52

EDUCATION CODE

Pedestrian walks, footbridges, and

January 1, 1998.

Editor's Notes under this article.

Lighting systems in underpasses

January 1, 1998.

Editor's Notes under this article.

Funds available for payment of

January 1, 1998.

Editor's Notes under this article.

Lunch places for children

January 1, 1998.

Editor's Notes under this article.

8) Mobilehome sites on school

January 1, 1998.

Editor's Notes under this article.

o time limit

January 1, 1998.

Editor's Notes under this article.

Provision of water closets for

January 1, 1998.

Editor's Notes under this article.

owers and duties

January 1, 1998.

Editor's Notes under this article.

Annual cleaning, sterilizing, and

January 1, 1998.

Editor's Notes under this article.

Frequency of football equipment

January 1, 1998.

Editor's Notes under this article.

Contracts for repair of football

January 1, 1998.

Editor's Notes under this article.

Indicate omissions.

[3 Ed C]

EDUCATION CODE

§ 39619.2

§ 39617. (Operative until January 1, 1998) Quality of football equipment; Certification requirement

Repealed Stats 1996 ch 277 § 6 (SB 1562), operative January 1, 1998.

Editor's Notes—For operative date of Stats 1996 ch 277, see Editor's Notes under this article.

§ 39618. (Operative until January 1, 1998) District deferred maintenance fund

Repealed Stats 1996 ch 277 § 6 (SB 1562), operative January 1, 1998.

Editor's Notes—For operative date of Stats 1996 ch 277, see Editor's Notes under this article.

§ 39618.5. (Operative until January 1, 1998) Transfer of excess local funds

Repealed Stats 1996 ch 277 § 6 (SB 1562), operative January 1, 1998.

Editor's Notes—For operative date of Stats 1996 ch 277, see Editor's Notes under this article.

§ 39619. Certification to and apportionment by State Allocation Board

(a) Whenever, in any given fiscal year, a school district has budgeted, exclusive of state matching funds and district funds previously matched pursuant to subdivision (b), in its deferred maintenance fund established pursuant to Section 39618 an amount equal to, or greater than, that amount the district expended from its general fund for major maintenance, repair, or modernization of existing school buildings, as specified in Section 39618, exclusive of categorical aid funds and any proceeds from the sale of district property which were expended for the purpose of the district deferred maintenance account, in either the 1978-79 or 1979-80 fiscal year, adjusted annually to the current fiscal year in conformance with the percentage change in the district revenue limit computed pursuant to Section 42237 or 42238, the Superintendent of Public Instruction shall so certify to the State Allocation Board.

(b) The State Allocation Board shall apportion, from the State School Deferred Maintenance Fund, to school districts an amount equal to one dollar (\$1) for each one dollar (\$1) of local funds up to a maximum of $\frac{1}{2}$ percent of the district's current-year revenue limit average daily attendance multiplied by the average, per unit of average daily attendance, of the total *expenditures of the total* general funds and adult education funds *for districts of similar size and type, as defined in subdivision (b) of Section 42238.4*, for the second prior fiscal year, exclusive of any amounts expended for capital outlay or debt service, to the extent of funds available pursuant to Chapter 24 (commencing with Section 17780) of Part 10.

(c) Notwithstanding subdivision (a), in order to be eligible to receive state aid pursuant to subdivision (b), no district shall be required to budget from local district funds an amount greater than $\frac{1}{2}$ percent of the district's current-year revenue limit average daily attendance, multiplied by the average, per unit of average daily attendance, of the total *expenditures and ending fund balances of the total* general funds and adult education funds *for districts of similar size and type, as defined in subdivision (b) of Section 42238.4* for the second prior fiscal year, exclusive of any amounts *expended* for capital outlay or debt service.

Repealed Stats 1996 ch 277 § 6 (SB 1562), operative January 1, 1998. Amended Stats 1996 ch 1158 § 5 (AB 2964), effective September 30, 1996.

Editor's Notes—The purported repeal of this section by Stats 1996 ch 277 was inoperative because of the amendment of the section by the later enacted Stats 1996 ch 1158. See Gov C § 9605.

§ 39619.2. (Operative until January 1, 1998) Requirements for deferred maintenance funding

Repealed Stats 1996 ch 277 § 6 (SB 1562), operative January 1, 1998.

Editor's Notes—For operative date of Stats 1996 ch 277, see Editor's Notes under this article.

[3 Ed C]

Beginning in 1992,
italics indicate changes or additions. * * * indicate omissions.

53

§ 39619.3. (Operative until January 1, 1998) Apportionment from State School Deferred Maintenance Fund

Repealed Stats 1996 ch 277 § 6 (SB 1562), operative January 1, 1998.

Editor's Notes—For operative date of Stats 1996 ch 277, see Editor's Notes under this article.

§ 39619.5. (Operative until January 1, 1998) Additional apportionments for districts with more than specified average daily attendance; Criteria for determining hardship

Repealed Stats 1996 ch 277 § 6 (SB 1562), operative January 1, 1998.

Editor's Notes—For operative date of Stats 1996 ch 277, see Editor's Notes under this article.

§ 39619.55. (Operative until January 1, 1998) Authorization to increase apportionment, waive repayment, or reduce apportionments upon determination of hardship

Repealed Stats 1996 ch 277 § 6 (SB 1562), operative January 1, 1998.

Editor's Notes—For operative date of Stats 1996 ch 277, see Editor's Notes under this article.

§ 39619.6. (Operative until January 1, 1998) Apportionment of funds for containment or removal of asbestos

Repealed Stats 1996 ch 277 § 6 (SB 1562), operative January 1, 1998.

Editor's Notes—For operative date of Stats 1996 ch 277, see Editor's Notes under this article.

§ 39619.9. (Operative until January 1, 1998) Asbestos Abatement Fund

Repealed Stats 1996 ch 277 § 6 (SB 1562), operative January 1, 1998.

Editor's Notes—For operative date of Stats 1996 ch 277, see Editor's Notes under this article.

§ 39620. (Operative until January 1, 1998) Approval of five year plan of maintenance needs of district; Expenditure of funds to conform with plan

Repealed Stats 1996 ch 277 § 6 (SB 1562), operative January 1, 1998.

Editor's Notes—For operative date of Stats 1996 ch 277, see Editor's Notes under this article.

§ 39621. (Operative until January 1, 1998) Moneys available to Director of General Services

Repealed Stats 1996 ch 277 § 6 (SB 1562), operative January 1, 1998.

Editor's Notes—For operative date of Stats 1996 ch 277, see Editor's Notes under this article.

ARTICLE 2

(First of two; Operative until January 1, 1998) Duties of District Clerks

Editor's Notes—In Stats 1996 ch 277 section 17 the Legislature provided, "Any section of any act enacted by the Legislature during the 1996 calendar year prior to the enactment of this act, that amends, amends and rennumbers, adds, repeals and adds, or repeals a section, article, chapter, or part, that is amended, amended and rennumbered, added, repealed and added, or repealed by this act, shall prevail over this act until January 1, 1998, at which time Sections 1 to 16 of this act shall become operative." We have been informed that the legislative intent was that all changes made by ch 277 should become operative January 1, 1998.

Editor's Notes—There is another Ed C Part 23 Chapter 4 Article 2, added by Stats 1996 ch 277 § 5, operative January 1, 1998, consisting of §§ 38130-38139. The second Part 23 immediately follows this Part 23.

§ 39630. (C

Repealed Stats

Editor's Notes

Editor's Notes—by the Legislature and rennumbers amended and r until January 1, 1998.

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§ 39643. (C Department

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§ 39647. (O mechanical o

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DEERING'S CALIFORNIA CODE

EDUCATION CODE

Annotated

OF THE STATE OF CALIFORNIA

Adopted September 17, 1976
with amendments through the 1994
Session of the 1993-94 Legislature

§§ 35251 to 43999

Annotated and Indexed by
The Publisher's Editorial Staff

1995

BancroftWhitney →

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§ 39617

SCHOOL FACILITIES

This section shall not be construed as relieving school districts from the duty of maintaining football protective equipment in a safe and serviceable condition.

Added Stats 1977 ch 36 § 449, effective April 29, 1977, operative April 30, 1977. Amended Stats 1987 ch 917 § 11.

Amendments:

1987 Amendment: Amended subd (b) by (1) substituting "unless the" for "after the commencement of the 1980-81 school year, unless such" after "interscholastic football"; and (2) deleting "Department of Education. In determining the suitability of equipment for certification the department may accept the certification of the" before "National Operating".

Collateral References:

Cal Jur 3d Schools § 187.

§ 39618. District deferred maintenance fund

(a) The governing board of each school district may establish a restricted fund to be known as the "district deferred maintenance fund" for the purpose of major repair or replacement of plumbing, heating, air conditioning, electrical, roofing, and floor systems, the exterior and interior painting of school buildings, the inspection, sampling, and analysis of building materials to determine the presence of asbestos-containing materials, the encapsulation or removal of asbestos-containing materials, and any other items of maintenance approved by the State Allocation Board. Funds deposited in the district deferred maintenance fund may be received from any source whatsoever, and shall be accounted for separately from all other funds and accounts and retained in the district deferred maintenance fund for purposes of this section.

(b) Funds deposited in the district deferred maintenance fund shall only be expended for maintenance purposes as provided pursuant to subdivision (a).

(c) The governing board of each school district shall have complete control over the funds and earnings of funds once deposited in the district deferred maintenance fund, provided that no funds deposited in the district deferred maintenance fund pursuant to subdivision (a) or (b) of Section 39619 may be expended by the governing board for any purpose except those specified in subdivision (a) of this section.

Added Stats 1979 ch 282 § 18, effective July 24, 1979, operative July 1, 1980. Amended Stats 1980 ch 40 § 2, effective March 14, 1980; Stats 1981 ch 371 § 2; Stats 1984 ch 1751 § 1, effective September 30, 1984.

Amendments:

1980 Amendment: Substituted (1) "a restricted fund" for "an account"; (2) "fund" for "account" in the general fund of the district" after "deferred maintenance" in the first sentence of subd (a); and (3) "fund" for "account" after "deferred maintenance" wherever it appears in the second sentence of subd (a) and in subds (b) and (c).

1981 Amendment: Amended subd (a) by substituting (1) the comma after "floor

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systems" for "and"; and (2) "encapsulation or replacement of asbestos materials, and" for "or".

1984 Amendment: Amended subd (a) by (1) adding "the inspection, sampling, and analysis of building materials to determine the presence of asbestos-containing materials,"; and (2) substituting "asbestos-containing materials, and any other items of maintenance" for "asbestos materials, and such other items of maintenance as may be".

Cross References:

Ineligibility for funding or other assistance: Ed C § 39363.2.

Repayment of county or city loans for removal of asbestos-derived materials: Gov C §§ 23010.4, 37116.

Developer fees for construction or reconstruction of school facilities: Gov C § 53080.

§ 39618.5. Transfer of excess local funds

Notwithstanding Section 39618, whenever the state funds provided pursuant to Sections 39619 and 39619.2 are insufficient to fully match the local funds deposited in the deferred maintenance fund, the governing board of each school district may transfer the excess local funds deposited in that fund to any other expenditure classifications in other funds of the district. A resolution providing for the transfer shall be approved by a two-thirds vote of the governing board members and filed with the county superintendent of schools and the county auditor.

Added Stats 1987 ch 917 § 11.5.

§ 39619. Certification to and apportionment by State Allocation Board

(a) Whenever, in any given fiscal year, a school district has budgeted, exclusive of state matching funds and district funds previously matched pursuant to subdivision (b), in its deferred maintenance fund established pursuant to Section 39618 an amount equal to, or greater than, that amount the district expended from its general fund for major maintenance, repair, or modernization of existing school buildings, as specified in Section 39618, exclusive of categorical aid funds and any proceeds from the sale of district property which were expended for the purpose of the district deferred maintenance account, in either the 1978-79 or 1979-80 fiscal year, adjusted annually to the current fiscal year in conformance with the percentage change in the district revenue limit computed pursuant to Section 42237 or 42238, the Superintendent of Public Instruction shall so certify to the State Allocation Board.

(b) The State Allocation Board shall apportion, from the State School Deferred Maintenance Fund, to school districts an amount equal to one dollar (\$1) for each one dollar (\$1) of local funds up to a maximum of $\frac{1}{2}$ percent of the district's current-year revenue limit average daily attendance multiplied by the average, per unit of average daily attendance, of the total general funds and adult education funds budgeted by districts of similar size and type, as defined in Section 42238.4, for the prior fiscal year, exclusive of any amounts budgeted for capital

outlay or debt service, to the extent of funds available pursuant to Chapter 24 (commencing with Section 17780) of Part 10.

(c) Notwithstanding subdivision (a), in order to be eligible to receive state aid pursuant to subdivision (b), no district shall be required to budget from local district funds an amount greater than $\frac{1}{2}$ percent of the district's current-year revenue limit average daily attendance, multiplied by the average, per unit of average daily attendance, of the total general funds and adult education funds budgeted by districts of similar size and type, as defined in Section 42238.4 for the prior fiscal year, exclusive of any amounts budgeted for capital outlay or debt service.

Added Stats 1979 ch 282 § 19, effective July 24, 1979, operative July 1, 1980. Amended Stats 1980 ch 40 § 3, effective March 14, 1980, ch 1354 § 37.3, effective September 30, 1980; Stats 1981 ch 649 § 5, ch 1093 § 3; Stats 1982 ch 525 § 1; Stats 1983 ch 753 § 1; Stats 1989 ch 82 § 5, effective June 30, 1989, ch 83 § 5, effective June 30, 1989.

Amendments:

1980 Amendment: (1) Substituted subd (a) for the former subd (a) which read: "(a) Whenever a school district has deposited in its deferred maintenance account established pursuant to Section 39618 an amount equal to or greater than that prescribed by this section, and such district's total expenditures and accounts payable for maintenance, repair, or modernization of existing school buildings, as specified in Section 39618, are at least as great as in the previous fiscal year, adjusted in conformance with the percentage change in the Consumer Price Index—All Items, of the Bureau of Labor Statistics of the United States Department of Labor, for that fiscal year, the Superintendent of Public Instruction shall so certify to the State Allocation Board."; and (2) deleted "in accordance with the greatest need as reflected in the maintenance plans required by Section 39620" at the end of subd (b). (As amended by Stats 1980, ch 1354, compared to the section as it read prior to 1980. This section was also amended by an earlier chapter, ch 40. See Gov C § 9605.)

1981 Amendment: (1) Substituted "Section 42237 or 42238" for "subdivision (f) of Section 42238" and subd (a); and (2) added "and adult education funds" before "budgeted by the" and "of Part 10" in subd (b). (As amended by Stats 1981, ch 1093, compared to the section as it read prior to 1981. This section was also amended by an earlier chapter, ch 649. See Gov C § 9605.)

1982 Amendment: Amended subd (a) by adding (1) ", in any given fiscal year," after "Whenever"; and (2) "and any proceeds from the sale of district property which were expended for the purpose of the district deferred maintenance account" after "categorical aid funds".

1983 Amendment: Added subd (c).

1989 Amendment: (1) Added "district's current-year revenue limit average daily attendance multiplied by the average, per unit of average daily attendance, of the" in subds (b) and (c); (2) substituted "districts of similar size and type, as defined in Section 42238.4, for the prior" for "the district for the" in subds (b) and (c); and (3) added the comma after "subdivision (b)" in subd (c). (As amended Stats 1989, ch 83, compared to the section as it read prior to 1989. This section was also amended by an earlier chapter, ch 82. See Gov C § 9605.)

Editor's Notes—For application of constitutional provision on school funds, see Note following Ed C § 41200.

§ 39619.2. Requirements for deferred maintenance funding

(a) School districts may submit applications to the State Allocation Board for deferred maintenance funding in addition to the amounts

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specified in Section 39619. In order to be eligible for an additional apportionment, a school district shall do all of the following:

(1) Certify that if an additional apportionment is provided, the district will have matched the additional apportionment amount with an equal amount of district funds that have not been previously used as a match for state aid.

(2) Certify an additional claim of not greater than one-half of 1 percent of the district's current-year revenue limit average daily attendance, multiplied by the average, per unit of average daily attendance, of the total general funds and adult education funds budgeted by districts of similar size and type, as defined in Section 42238.4 for the prior fiscal year, excluding any amounts budgeted for capital outlay or debt service, but including adult education funds.

(3) Certify that any additional funds will be used to meet deferred maintenance identified in the district's five-year deferred maintenance plan.

(b) The State Allocation Board shall establish rules and regulations regarding the formulas used to apportion additional funds pursuant to this section.

(c) It is the intent of the Legislature that state funds for deferred maintenance be drawn first from excess bond repayments by school districts, revenues pursuant to subdivision (f) of Section 6217 of the Public Resources Code, and proceeds from existing general obligation bonds.

Added Stats 1986 ch 886 § 30. Amended Stats 1986 ch 888 § 5; Stats 1989 ch 82 § 6, effective June 30, 1989, ch 83 § 6, effective June 30, 1989.

Amendments:

1989 Amendment: (1) Added "district's current-year revenue limit average daily attendance multiplied by the average, per unit of average daily attendance, of the" in subds (b) and (c); and (2) substituted "districts of similar size and type, as defined in Section 42238.4, for the prior" for "the district for the" in subd (a)(2). (As amended Stats 1989, ch 83, compared to the section as it read prior to 1989. This section was also amended by an earlier chapter, ch 82. See Gov C § 9605.)

Editor's Notes—For application of constitutional provision on school funds, see Note following Ed C § 41200.

§ 39619.3. Apportionment from State School Deferred Maintenance Fund

Notwithstanding any limitations imposed as a result of actions taken by the State Allocation Board pursuant to Section 39363, a school district shall be eligible to receive an apportionment pursuant to subdivision (b) of Section 39619, if it meets all of the following criteria:

(a) There are excess revenues that resulted from the sale of surplus sites upon which there was no encumbrance to the board.

(b) The Superintendent of Public Instruction has verified all of the following:

§ 39619.55

SCHOOL FACILITIES

(c) Reduce state apportionments pursuant to Section 39619 in future years to offset the increased apportionment.

The State Allocation Board shall develop and adopt regulations for the application of subdivisions (a), (b), and (c). The regulations may give consideration to a school district's financial resources, ongoing deferred maintenance needs, and the nature of the project for which the hardship apportionment is requested.

The waiver authorized in subdivision (b) may be applied by the board to any repayment otherwise required by law, regardless of apportionment date.

Added Stats 1984 ch 1234 § 2. Amended Stats 1985 ch 759 § 2.

Amendments:

1985 Amendment: (1) Deleted former subd (a) which read:

"(a) Notwithstanding the limitations of Section 39619, the State Allocation Board shall each year reserve 5 percent of the funds transferred from any source to the State School Deferred Maintenance Fund for apportionments to school districts in instances of extreme hardship, if the district had less than 2,501 average daily attendance, excluding summer session attendance, in the prior fiscal year. The apportionment shall be in addition to the apportionments made pursuant to Section 39619.

"An extreme hardship shall exist in a school district when the State Allocation Board determines the existence of all of the following:

"(1) That the district has deposited in its deferred maintenance fund an amount equal to at least 0.5 percent of the total general funds budgeted by the district for the fiscal year, exclusive of any amounts budgeted for capital outlay or debt service.

"(2) That the district has a critical project in its five-year plan which if not completed in one year could result in serious damage to the remainder of the facility or would result in a serious hazard to the health and safety of the pupils attending the facility.

"(3) That the total funds deposited by the district and the state pursuant to Section 39619 are insufficient to complete the project"; (2) designated former subd (b) to be the first paragraph; (3) substituted "Section 39619.5" for "subdivision (a)" in the first paragraph; (4) redesignated former subds (b)(1)-(b)(3) to be subds (a)-(c); (5) added ", in whole or in part" in subd (b); (6) deleted ", unless the board has waived repayment pursuant to paragraph (2)" at the end of subd (c); and (7) added the second and third paragraphs.

§ 39619.6. Apportionment of funds for containment or removal of asbestos

The State Allocation Board shall develop board policies for the apportionment of funds appropriated for the containment or removal of asbestos materials in schools pursuant to Section 49410. The policies shall provide for the allocation of funds on a matching basis, or the board may determine, based on each application, to increase the allocation to any school district by the amount it determines is necessary to complete critical projects. In making policies pursuant to this section, the board may establish funding priorities based on a determination in each instance as to the imminence of the health hazard posed by the asbestos materials.

Added Stats 1984 ch 1751 § 2, effective September 30, 1984.

§ 39619.7. [§

Added Stats 1987, by its own removal of asbestos

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The Asbestos Section 1334 fund are contribution Board and county

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§ 39620. Apportionment

Each district file with the plan of the district plan may be approved by the district

Added Stats 1979 1980 ch 40 § 5, e

Amendments:

1980 Amendment

§ 39621. Mon

From any monies board shall receive amounts as it determines to this chapter

Added Stats 1979

PROPERTY MAINTENANCE/CONTROL

§ 39621

§ 39619.7. [Section repealed 1987.]

Added Stats 1984 ch 1751 § 3, effective September 30, 1984. Repealed, operative January 1, 1987, by its own terms. The repealed section related to credit for funds spent for inspection or removal of asbestos.

§ 39619.8. [Section repealed 1994.]

Added Stats 1984 ch 1751 § 4, effective September 30, 1984. Repealed Stats 1994 ch 922 § 48 (AB 2587). The repealed section related to additional apportionment of funds for inspection or removal of asbestos.

§ 39619.9. Asbestos Abatement Fund

The Asbestos Abatement Fund is hereby created, and notwithstanding Section 13340 of the Government Code, all moneys deposited in this fund are continuously appropriated to be administered by the State Allocation Board for the purpose of making allocations to school districts and county offices of education pursuant to Sections 39619.6 and 49410.

Added Stats 1984 ch 1751 § 5, effective September 30, 1984.

§ 39620. Approval of five year plan of maintenance needs of district; Expenditure of funds to conform with plan

Each district desiring an apportionment pursuant to Section 39619 shall file with the State Allocation Board and receive approval of a five year plan of the maintenance needs of the district over such period. This plan may be amended from time to time. Any expenditure of funds from the district deferred maintenance fund shall conform to the plan approved by the State Allocation Board.

Added Stats 1979 ch 282 § 20, effective July 24, 1979, operative July 1, 1980. Amended Stats 1980 ch 40 § 5, effective March 14, 1980.

Amendments:

1980 Amendment: Substituted "fund" for "account" in the third sentence.

§ 39621. Moneys available to Director of General Services

From any moneys in the State School Deferred Maintenance Fund, the board shall make available to the Director of General Services such amounts as it determines necessary to provide the assistance, pursuant to this chapter, required by Section 15504 of the Government Code.

Added Stats 1979 ch 282 § 21, effective July 24, 1979, operative July 1, 1980.

§ 39619.3

SCHOOL FACILITIES

(1) The district had a fiscal emergency in any one or both of the 1987-88 and 1988-89 fiscal years.

(2) The fiscal emergency was caused primarily by required expenditures.

(3) The district has taken reasonable steps to address the fiscal emergency.

Added Stats 1983 ch 800 § 1, effective September 14, 1983. Amended Stats 1986 ch 1258 § 1, effective September 9, 1986; Stats 1989 ch 711 § 1.

Amendments:

1986 Amendment: (1) Substituted "1984-85 or 1985-86" for "1982-83, and is expected to have one in the 1983-84" in subd (b)(1); and (2) deleted former subd (c) which read: "(c) The base revenue limit of the district does not exceed the limit established by subdivision (e) of Section 42238."

1989 Amendment: Substituted "any one or both of the 1987-88 and 1988-89 fiscal years" for "fiscal year 1984-85 or 1985-86 fiscal year" in subd (b)(2).

Cross References:

Use of funds: Ed C § 39363.

§ 39619.4. [Section repealed 1994.]

Added Stats 1989 ch 82 § 7, effective June 30, 1989, ch 83 § 7, effective June 30, 1989. Amended Stats 1989 ch 1395 § 2, effective October 2, 1989. Repealed Stats 1994 ch 922 § 47 (AB 2587). The repealed section related to transfer of matching funds to deferred maintenance fund.

§ 39619.5. Additional apportionments for districts with more than specified average daily attendance; Criteria for determining hardship

(a) Notwithstanding the limitations of Section 39619, the State Allocation Board may each year reserve an amount not to exceed 10 percent of the funds transferred from any source to the State School Deferred Maintenance Fund for apportionments to school districts, in instances of extreme hardship. The apportionment shall be in addition to the apportionments made pursuant to Section 39619. Not less than one-half of all funds made available by this section shall be apportioned to school districts that had an average daily attendance, excluding summer session attendance, of less than 2,501 during the prior fiscal year.

An extreme hardship shall exist in a school district when the State Allocation Board determines the existence of all of the following:

(1) That the district has deposited in its deferred maintenance fund an amount equal to at least 0.5 percent of the total general funds and adult education funds budgeted by the district for the fiscal year, exclusive of any amounts budgeted for capital outlay or debt service.

(2) That the district has a critical project on its five-year plan which if not completed in one year could result in serious damage to the remainder of the facility or would result in a serious hazard to the health and safety of the pupils attending the facility.

(3) That the amount allocated to the district is less than the amount allocated to the district in the prior fiscal year.

(b) As a condition of allocation, the State Allocation Board may require the district to submit a plan for the improvement of the facility.

(c) No district shall be eligible for allocation of funds from the State School Deferred Maintenance Fund unless it has qualified for allocation of funds from the State School Deferred Maintenance Fund in the prior fiscal year.

Added Stats 1984 ch 1258 § 1, effective September 9, 1986; Stats 1989 ch 711 § 1.

Amendments:

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(3) That the total funds deposited by the district and the state pursuant to Section 39619 are insufficient to complete the project.

(b) As a result of the determination made in subdivision (a), the State Allocation Board may increase the apportionment to a school district by the amount it determines necessary to complete the critical project.

(c) Notwithstanding subdivision (a), in any fiscal year in which the State Allocation Board has apportioned all funding from the State School Deferred Maintenance Fund for which school districts have qualified under Section 39619, the board may apportion any amount remaining in that fund for the purposes of this section.

Added Stats 1980 ch 40 § 4, effective March 14, 1980. Amended Stats 1981 ch 649 § 6; Stats 1984 ch 232 § 1, effective June 26, 1984, ch 268 § 4.3, effective June 30, 1984, ch 1234 § 1; Stats 1985 ch 759 § 1; Stats 1990 ch 1263 § 13 (AB 2875).

Amendments:

1981 Amendment: Amended subd (2) by (1) deleting "weather" before "damage"; and (2) adding "or would result in a serious hazard to the health and safety of the pupils attending the facility" at the end.

1984 Amendment: (1) Added subdivision designations (a) and (b); (2) amended the first sentence of subd (a) by (a) deleting "in addition to the apportionments made pursuant to Section 39619," after "school districts,"; and (b) adding ", if the district had more than 2,500 units of average daily attendance, excluding summer session attendance, in the prior fiscal year" at the end of the sentence; (3) added the second sentence of subd (a); and (4) amended subd (b) by substituting (a) "subdivision (a)" for "the preceding paragraph"; and (b) "the amount" for "such amount as" after "school district by". (As amended by Stats 1984, ch 1234, compared to the section as it read prior to 1984. This section was also amended by earlier chapters, chs 232, 268. See Gov C § 9605.)

1985 Amendment: (1) Amended the first paragraph of subd (a) by (a) substituting "10 percent" for "5 percent"; (b) deleting ", if the district had more than 2,500 units of average daily attendance, excluding summer session attendance, in the prior fiscal year" at the end of the first sentence; and (c) adding the third sentence; (2) added "and adult education funds" in subd (a)(1); and (3) deleted ", provided the district agrees that state apportionments pursuant to Section 39619 in future years will be reduced to offset the increased apportionment" at the end of subd (b).

1990 Amendment: Added subd (c). (As amended Stats 1990, ch 1263, compared to the section as it read prior to 1990. This section was also amended by an earlier chapter, ch 860. See Gov C § 9605.)

Cross References:

State School Deferred Maintenance Fund: Ed C § 17760.

State Allocation Board: Gov C § 15490.

§ 39619.55. Authorization to increase apportionment, waive repayment, or reduce apportionments upon determination of hardship

As a result of the determination made in Section 39619.5, the State Allocation Board may do any of the following:

(a) Increase the apportionment to an eligible school district by the amount it determines necessary to complete the critical project, and require a contribution by the district.

(b) Waive repayment by the district, in whole or in part.

ATTACHMENT J

**Delaware's Statutes Concerning the State School Deferred Maintenance Program
(DCA 29 § 7503 through 29 § 7529)**

DELAWARE CODE ANNOTATED

REVISED 1974

1996 Supplement

VOLUME 14
1991 REPLACEMENT

**Place Beside Volume 14 of Main Set. This Supersedes
Previous Supplement, Which May Be Retained
for Reference Purposes.**

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CHARLOTTESVILLE, VIRGINIA
1996**

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§ 7425. Capital appreciation bonds and discount bonds.

The term "capital appreciation bonds" means any bond or bonds sold at a price substantially less than the principal amount thereof and on which compounded interest is payable at maturity, as conclusively determined by the issuing officers, but only if such bond or bonds are designated as capital appreciations by the issuing officers in the resolution authorizing the issuance of bonds. For purposes of §§ 7422 and 7423 of this title, the aggregate principal amount of any capital appreciation bonds or any other bonds sold to the public for a price less than the face amount thereof shall be the aggregate of the initial offering prices at which such bonds are offered for sale to the public, whether in a private or negotiated sale or in a public or competitive sale, or sold to the initial purchaser thereof in a private placement, without, in every case, reduction to reflect underwriters' discount or placement agents' fees or other similar fees. (66 Del. Laws, c. 371, § 2; 69 Del. Laws, c. 386, § 31.)

Revisor's note. — Section 70 of 69 Del. Laws, c. 386, provides: "If any section, part, phrase, or provision of this act or the application thereof be held invalid by any court of competent jurisdiction, such judgment shall be confined in its operation to the section, part, phrase, provision or application directly involved in the controversy in which such judgment shall have been rendered and shall not affect or impair the validity of the remainder of

this act or the application thereof."

Section 71 of 69 Del. Laws, c. 386, provides: "This act shall take effect in accordance with the provisions of state law."

Effect of amendments. — 69 Del. Laws, c. 386, effective July 13, 1994, inserted "or any other bonds sold to the public for a price less than the face amount thereof" in the second sentence.

CHAPTER 75. SCHOOL CONSTRUCTION CAPITAL IMPROVEMENTS

Sec.
 7503. Matching funds.
 7528. Asbestos abatement.

Sec.
 7530. Guaranteed energy cost savings contracts.

§ 7503. Matching funds.

(b) The local share for each school construction project, excluding minor capital improvement projects, which is contained in a school construction bond authorization act, shall be computed as specified in this subsection. A local share ratio shall first be computed for each school district, including vocational districts, and one for each county, for each fiscal year and shall be used in computing the local share of funding for that school district for each school construction project contained in the school construction bond act for that fiscal year. In the event that the funding of a project is spread over more than one school construction bond authorization act, the local share ratio which applies to that project in the school construction bond authorization act in which it first appears shall apply to all subsequent school construction bond authorization act allocations for that project. The local share ratio shall be computed by multiplying the school district ability index for the school district, or in the case of vocational schools or special schools, the county wide ability index, as

defined in § 1707 of Title 14, by .40, providing, however, that the product shall not exceed .40 or be less than .20 for any school district. The local share ratio shall be rounded to the nearest one-hundredth and the result multiplied by the total cost of the school construction project in order to determine the local share.

Inclusion of a project and designation of a local share for a vocational school in a school construction bond authorization act shall be considered authorization for the vocational district to establish a tax rate sufficient to pay the principal and interest on the bonds for the local share of the project.

For the statewide Autistic Program and Margaret S. Sterck School for Hearing Impaired, construction shall be 100% state funded.

Inclusion of a project and designation of a local share for a special school shall be considered authorization for the school district administering the special school to obligate itself for the required bonds and for the school district to collect the revenues required to pay the principal and interest on those bonds through tuition payments authorized in § 602 of Title 14. The school district collecting the tuition for payment of bonds and interest shall maintain such debt service receipts in a separate account for the special school. (69 Del. Laws, c. 77, § 80.)

Revisor's note.

Section 82 of 69 Del. Laws, c. 77, provides: "Insofar as the provisions of this act are inconsistent with the provisions of any general, special, or local laws, or parts thereof, the provisions of this act shall be controlling."

Section 83 of 69 Del. Laws, c. 77, provides: "If any section, part, phrase, or provision of this act or the application thereof be held invalid by any court of competent jurisdiction, such judgment shall be confined in its operation to the section, part, phrase, provision, or application directly involved in the controversy in which

such judgment shall have been rendered and shall not affect or impair the validity of the remainder of this act or the application thereof."

Section 84 of 69 Del. Laws, c. 77, provides: "This act shall take effect in accordance with the provisions of State law." The act was signed by the Governor on July 1, 1993.

Effect of amendments.

69 Del. Laws, c. 77, effective July 1, 1993, inserted the third paragraph in (b).

As the rest of this section was not amended, it is not reprinted in this Supplement.

§ 7528. Asbestos abatement.

(a) The proceeds of bonds and notes may be applied to the cost of minor capital improvements. Minor capital improvements shall mean, but shall not be limited to, capital expenditures for rebuilding or major repairs of roofs, floors, heating systems or facilities, painting, electrical systems or facilities and plumbing or water systems or facilities, asbestos abatement and the removal of architectural barriers to the handicapped and stand-alone storage buildings. These funds may also be applied to the preparation and securing of a public school district building that is being vacated but preserved for an unspecified period of time or for the return of such a building from a closed condition to use by a public school district. The State Board of Education shall establish rules, consistent with this section, for defining minor capital expenditures.

(b) The State Board of Education, or any other department or agency of the State, shall, in no case, pay more than 60 percent of the cost of minor capital improvements nor more than the total amount designated in an authorization act as "maximum state share," for any minor capital improvements nor less than 60 percent rounded to the nearest \$100 of the final actual total costs therefor. Any funds transferred to a school district from any source for the

purpose of shall consist of expenditures has provided withstanding capital improvements (69 Del. L.

Revisor's Laws, c. 77, of this act or of any general thereof, the controlling."

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§ 7530.

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purpose of removing architectural barriers for the handicapped or asbestos shall constitute the 60 percent portion of a minor capital improvement. No expenditure of such funds may be made by a school district unless and until it has provided its 40 percent share of such minor capital improvement. Notwithstanding the foregoing, the State may provide for the entire costs of minor capital improvements for schools entirely supported by the State. (69 Del. Laws, c. 77, § 78(a), (b); 70 Del. Laws, c. 473, § 96.)

Revisor's note. — Section 82 of 69 Del. Laws, c. 77, provides: "Insofar as the provisions of this act are inconsistent with the provisions of any general, special, or local laws, or parts thereof, the provisions of this act shall be controlling."

Section 83 of 69 Del. Laws, c. 77, provides: "If any section, part, phrase, or provision of this act or the application thereof be held invalid by any court of competent jurisdiction, such judgment shall be confined in its operation to the section, part, phrase, provision, or application directly involved in the controversy in which such judgment shall have been rendered and shall not affect or impair the validity of the remainder of this act or the application thereof."

Section 84 of 69 Del. Laws, c. 77, provides: "This act shall take effect in accordance with the provisions of State law." The act was signed by the Governor on July 1, 1993.

Section 85 of 70 Del. Laws, c. 210, provides: "It is the intent of the General Assembly that the sum of \$160,000 appropriated in the § 1 Addendum of this act to the State Board of Education be used for the State's 60% share of architectural barrier removal projects as defined in § 7528 of Title 29. Each qualifying school district having approved architectural barrier removal projects shall authorize its 40% share. No local school district may participate in the use of these funds without first providing

its local share pursuant to the provisions of this section and other pertinent provisions of Delaware law."

Section 100 of 70 Del. Laws, c. 473, provides: "Inconsistency. Insofar as the provisions of this act are inconsistent with the provisions of any general, special, or local laws, or parts thereof, the provisions of this act shall be controlling."

Section 101 of 70 Del. Laws, c. 473, provides: "Severability. If any section, part, phrase, or provision of this act or the application thereof be held invalid by any court of competent jurisdiction, such judgment shall be confined in its operation to the section, part, phrase, provision, or application directly involved in the controversy in which such judgment shall have been rendered and shall not affect or impair the validity of the remainder of this act or the application thereof."

Section 102 of 70 Del. Laws, c. 473, provides: "Effective Date. This act shall take effect in accordance with the provisions of State law."

Effect of amendments. — 69 Del. Laws, c. 77, effective July 1, 1993, inserted "asbestos abatement" in the second sentence of (a); and inserted "or asbestos" in the second sentence of (b).

70 Del. Laws, c. 473, effective July 10, 1996, added "and stand alone storage buildings" at the end of the second sentence in (a).

As the rest of this section was not amended, it is not reprinted in this Supplement.

§ 7530. Guaranteed energy cost savings contracts.

School districts, notwithstanding any other provision of this Code, are authorized to enter into long term contracts known as "guaranteed energy cost savings." They are empowered to use their annual Division II energy appropriations to cover the costs of the contract. All such contracts must contain provisions which allow termination of the contract by the district in the event of non-appropriation of sufficient identified funds to meet the terms of the contract. No additional State funds shall be available for this type of contract. Districts which enter into such an agreement, notwithstanding any change in regulations, shall be allowed to complete the contract using Division II energy appropriations. Where these contracts include hardware/material expenditures, such procurements will be subject to subchapter I of Chapter 69 of Title 29, whether the procurement is carried out by the district or vendor. In the event that the Division II energy appropriations are insufficient to meet the costs of the contract and energy used, districts shall be required to use other

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Prepared under the Supervision of

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WANDA F. BROWN ROSZAK AND EDITH M. MAWYER

VOLUME 14

1991 Replacement Volume

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the 136th General Assembly and annotations taken from
Atlantic Reporter 2d through 592 A.2d 371*

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CHARLOTTESVILLE, VIRGINIA

1991

§ 7528. Minor capital improvements.

(a) The proceeds of bonds and notes may be applied to the cost of minor capital improvements. Minor capital improvements shall mean, but shall not be limited to, capital expenditures for rebuilding or major repairs of roofs, floors, heating systems or facilities, painting, electrical systems or facilities and plumbing or water systems or facilities and the removal of architectural barriers to the handicapped. These funds may also be applied to the preparation and securing of a public school district building that is being vacated but preserved for an unspecified period of time or for the return of such a building from a closed condition to use by a public school district. The State Board of Education shall establish rules, consistent with this section, for defining minor capital expenditures.

(b) The State Board of Education, or any other department or agency of the State, shall, in no case, pay more than 60 percent of the cost of minor capital improvements nor more than the total amount designated in an authorization act as "maximum state share," for any minor capital improvements nor less than 60 percent rounded to the nearest \$100 of the final actual total costs therefor. Any funds transferred to a school district from any source for the purpose of removing architectural barriers for the handicapped shall constitute the 60 percent portion of a minor capital improvement. No expenditure of such funds may be made by a school district unless and until it has provided its 40 percent share of such minor capital improvement. Notwithstanding the foregoing, the State may provide for the entire costs of minor capital improvements for schools entirely supported by the State.

(c) Before contracts for minor capital improvements are let or funds expended for minor capital improvements by any school district, a portion of the costs of which are to be funded with the proceeds of bonds or notes, such school district shall transmit a request for approval of such capital expenditures to the State Board of Education, which request shall (1) itemize the minor capital improvements to be undertaken and (2) show the estimated cost of each such item. The State Board of Education, applying the rules established pursuant to subsection (a) of this section, shall decide the school district's payment for such minor capital improvements after (1) inspecting the building or facilities to be improved in order to determine both the need for such minor capital improvements and compliance with the rules established pursuant to subsection (a) of this section; and (2) estimating the cost of each such minor capital improvement.

(d) The State Board of Education shall (1) provide necessary help to the school district in letting bids on minor capital improvements; (2) inspect such improvements upon completion to determine that all specifications have been met and that the work and materials used are of acceptable quality; and thereupon (3) pay the state's share of the cost of such improvements made by the school district but only subsequent to the deposit with the State Treasurer by the school district of the school district's share, if any, of the cost of such improvements.

(e) Any school district may levy and collect a tax on taxable real property in the school district to pay its share of the cost of minor capital improvements.

Such taxes shall be levied and collected by the school district subject to Chapter 19 of Title 14, as amended.

(f) The expenditure of funds for minor capital improvements shall be governed solely by this section. (62 Del. Laws, c. 146, § 32; 63 Del. Laws, c. 242, § 1.)

§ 7529. School building maintenance.

(a) Funds appropriated to pay building maintenance of school district buildings by an authorization act shall be determined as follows: For each building in the school district, an amount equal to the age of the building up to a maximum life of 30 years multiplied by the full number of units of 25 pupils assigned to such building as of September 30th of the most recent school year multiplied by \$10.

(b) Such funds shall be expended only for the purpose of maintenance of buildings and integral parts thereof including but not limited to the heating plant, plumbing system and electrical system, or for painting. Such funds shall not be expended for the purchase of routine janitorial supplies, equipment not permanently affixed to a building nor for the repair of such equipment, or upkeep of grounds.

(c) Before the State Board of Education shall make any such allocation, it shall require that the school district submit a plan of maintenance and the estimated cost thereof.

(d) The State Board of Education shall establish such rules and regulations as it deems necessary that the purpose of this section is carried out. (62 Del. Laws, c. 146, § 32; Del. Laws, c. 179, § 52.)

ATTACHMENT K

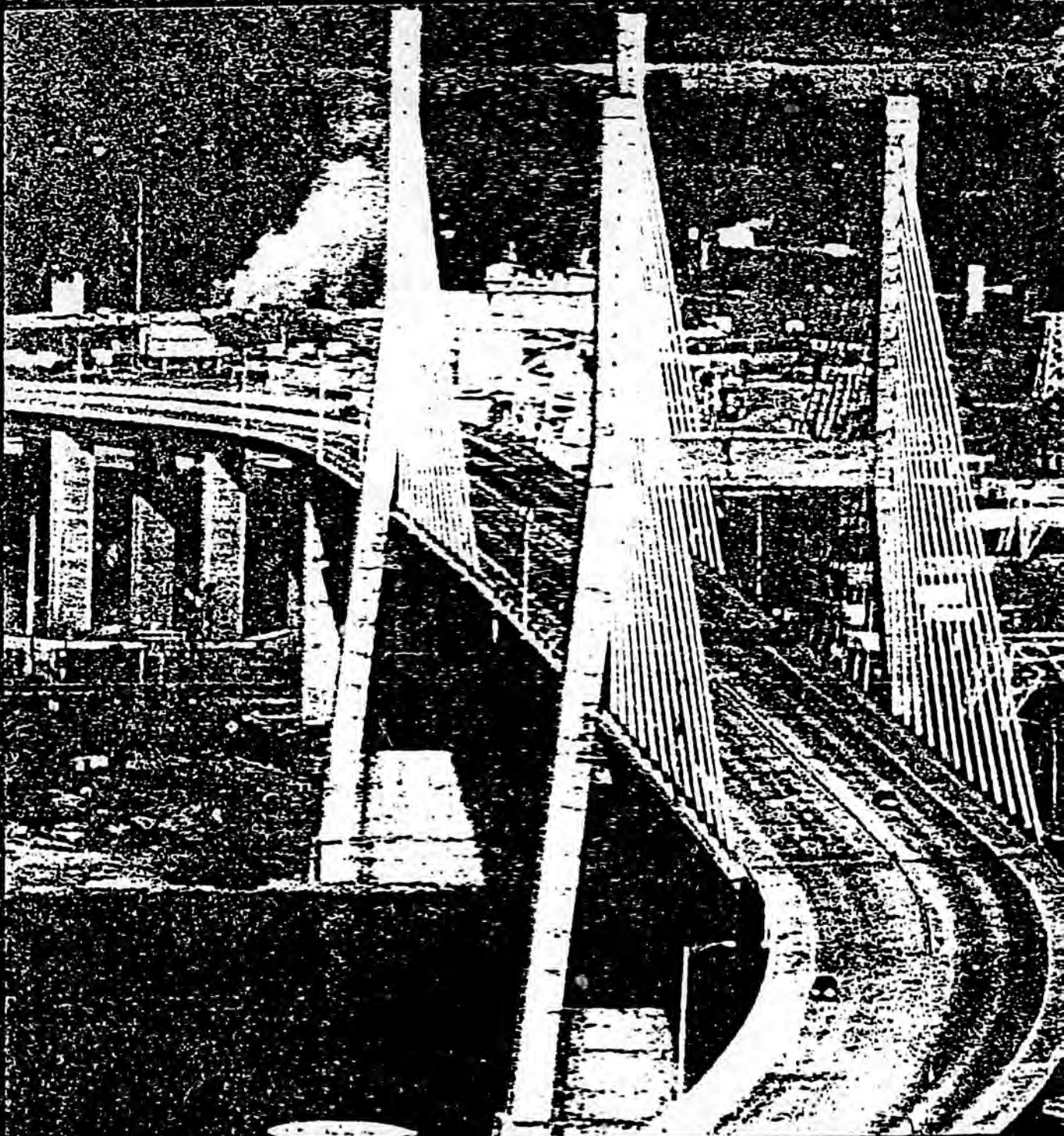
Highway Taxes and Fees: How They are Collected and Distributed
(Federal Highway Administration, 1993)

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U.S. Department
of Transportation
Federal Highway
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Highway Taxes and Fees

How They Are Collected
and Distributed
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Publication No.
FHWA-PL-93-018

PREFACE

JUL 29 1993

This publication presents tabular information on State 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 which 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.

Two additional tables are included to show other State and Federal funding for highways. Table S-106 shows the allocation for highways of State taxes, other than highway-user taxes. Table F-106 lists the provisions governing the allocation of Federal funds for highway purposes. The data are primarily obtained from the Federal budget.

In recent years, the distinction between highway-user taxes and other State taxes that are dedicated for highways has become more difficult to determine. For example, the advent of the variable motor-fuel and motor-vehicle tax (ad valorem or percentage) requires a closer look at the specific mechanics of the tax in order to classify it as a highway-user or nonuser tax. Although the language of the enabling legislation may be similar among these taxes, the classification of a tax as a highway-user tax is dependent upon the placement of the tax burden. Thus, if the tax is applied to a broad spectrum of commodities (even if a given portion is dedicated to highways), it is considered by FHWA to be a nonuser tax and is included in Table S-106. Conversely, if a tax is exclusively (or substantially) targeted to highway-users, it is included in Table MF-106 or Table MV-106. In short, the distinction rests on the existence or absence of tax exemption and refund provisions.

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 series of information and tables appearing in this publication have been 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. An additional \$3.00 handling charge per order must be added to the cost per publication.

<u>Year</u>	<u>Accession Number</u>	<u>Cost per paper copy</u>	<u>Cost per microfiche copy</u>
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

The cover photograph is of the Cochrane Bridge in Mobile, Alabama. The Cochrane Bridge is located on U.S. 90 and spans the Mobile River. This is a three span, continuously cable-stayed, concrete segmental bridge. It is the only one of its type in the State. The bridge is 10,125 feet in length with a curb-to-curb width of 82 feet, 9 inches. It spans a 780 foot navigational channel with a minimum vertical clearance over the river of 140 feet.

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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, 1993

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	3/ 16	Distributors, refiners, retailers or stores	Quantities sold	20th	Department of Revenue
Alaska	8	Dealers and users	Quantities sold, transferred or used	Last	Department of Revenue
Arizona	3/ 16	Importers	Quantities imported	25th	Department of Transportation, Motor Vehicle Division
Arkansas	4/ 16.7	Wholesale distributors (first receivers)	Inshipments or receipts	25th	Department of Finance and Administration, Motor Fuel Tax Section
California	17	Distributors, manufacturers and importers	Quantities distributed	25th	State Board of Equalization Assesses and State Controller Collects Accounts Receivable
Colorado	3/ 22	Distributors and refiners	Gross gallonage	25th	Department of Revenue, Taxpayer Service Division
Connecticut	26	Licensed distributors	Quantities sold and used	25th	Department of Revenue Services
Delaware	19	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	3/ 11.6	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	3/ 16	Manufacturers, producers, refiners, importers and distributors	Quantities manufactured, produced, refined, imported and sold or used	Last	Department of Taxation
Idaho	3/ 21	Licensed distributors	Quantities received	Last	Tax Commission, Motor Fuels Division
Illinois	19	Licensed distributors	Quantities sold and used	Last	Department of Revenue
Indiana	15	Licensed distributors	Quantities received	20th	Department of State Revenue, Motor Fuel Tax Division
Iowa	3/ 20	Licensed distributors	Quantities received as shown by bill of lading or manifests	Last	Department of Revenue
Kansas	16	Wholesale distributors	Quantities received or imported	25th	Department of Revenue, Business Tax Bureau, Motor Fuel Tax Section
Kentucky	15.4	Wholesalers and refiners	Quantities received and withdrawn from storage terminals	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	3/ 19	Wholesale distributors	Quantities sold and used	21st	State Tax Assessor
Maryland	3/ 23.5	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	3/ 15	Supplier, terminal or refinery	Quantities sold	20th	Department of Treasury, Motor Fuel Tax Division
Minnesota	3/ 20	Licensed distributors	Inshipments	22nd	Department of Revenue, Petroleum Division
Mississippi	3/ 18.2	Wholesale distributors and producers	Quantities received	20th	State Tax Commission
Missouri	3/ 13.03	Distributors	Quantities received	Last	Department of Revenue, Business Tax Bureau
Montana	3/ 21.4	Manufacturers, importers and 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, 1993

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	3/ 25.2	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	3/ 18.8	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	3/ 22nd	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	22.80	Registered distributors	Quantities imported or produced	20th	Department of Taxation and Finance
North Carolina	22.3	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	3/ 17	Wholesale distributors	Quantities sold and used	25th	Tax Commissioner, Motor Fuel Tax Section
Ohio	21	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	3/ 24	Licensed dealers	Quantities sold or used	25th	Department of Transportation, Motor Vehicle Division
Pennsylvania	3/ 22.35	Registered distributors	Quantities used or sold and delivered	(5/)	Department of Revenue - Harrisburg
Rhode Island	26	Distributors	Quantities sold or used	27th	Department of Administration, Division of Taxation
South Carolina	18	Wholesale distributors	Quantities sold or used	20th	Tax Commission
South Dakota	3/ 16	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	3/ 19	Licensed distributors	Quantities distributed	Last	Tax Commission
Vermont	18	Licensed distributors	Receipts or sales	Last	Department of Motor Vehicles, Commercial Vehicle Operations
Virginia	3/ 17.5	Importers, producers, refiners and some dealers	Quantities sold or used	(5/)	Department of Motor Vehicles, Fuels Tax Division
Washington	3/ 23	Distributors	Quantities sold or used	25th	Department of Licensing, Promote and Fuel Tax Division
West Virginia	20.35	Distributors	Actual metered gallons sold	25th	Department of Tax and Revenue
Wisconsin	3/ 22.2	Licensed wholesalers	Quantities received	20th	Department of Revenue
Wyoming	3/ 9	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, 1993. See Table MF - 121T for more detail on gasoline tax rates. Table MF - 121T also shows gasoline tax rates, special fuels tax rates and sales tax information.

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 and Montana, 1 cent; Michigan and Oregon, 3 cents; Pennsylvania, 3 1/2 cents; Idaho, 5.5 cents; Alabama, 3 1/2 cents; Alaska, 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, 8 cents; Mississippi, 8.4 cents; Florida, 8 1/2 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.

STATE TAXATION OF SPECIAL FUELS¹

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

TABLE MF-102
STATUS AS OF JANUARY 1, 1993

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	17 & 8	Retailers or users	25th	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 & 28	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	19	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	21 & 13.2	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, 8.2 cents per gallon is refundable. Nonhighway agricultural use and marine use are fully refundable.
Georgia	7.5	Licensed distributors (wholesalers, retailers) and licensed users	5/ 20th	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	Retailers or licensed users, including trucks	5/ Last	Tax Commission	-
Illinois	21.5 & 19	Licensed distributors, special fuels suppliers or bulk users of special fuels	Last	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 FUELS¹

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

TABLE MF - 102
STATUS AS OF JANUARY 1, 1993

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	Users and dealers	25th	Department of Revenue, Business Tax Bureau	User-dealer pays tax on fuel placed in supply tank of vehicle. When fuel is sold in bulk for highway use, the seller must be a licensed distributor and the buyer must be a licensed dealer or user. Tax-paid licenses are issued at the discretion of the director. No license needed when fuel is sold for nonhighway use. If all fuel is taxable, no license is required for user. Transit use is taxed.
Kentucky	12.4 & 15	Licensed special fuels dealers (importers, wholesalers)	25th	Revenue Cabinet, Motor Fuel Tax Section, Selective Excise Tax Section	City transit operated within Kentucky is exempt.
Louisiana	20	Suppliers (wholesalers)	20th	Department of Revenue, Petroleum Products Tax Division	User or dealer pays tax to supplier. Transit use is taxed.
Maine	20 & 16	Suppliers (wholesalers) and users	5/ Last	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	21.75	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 & 9.7	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 8 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	Licensed dealers or users	23rd	Department of Revenue, Petroleum Division	When licensed as a bulk purchaser of special fuel, user pays tax to State on fuel delivered into bulk storage facilities. Other users pay tax to seller when fuel is placed in vehicle supply tank. Transit systems owned by cities or towns are exempt.
Mississippi	18.2 & 17	Wholesalers, retailers (distributors)	20th	State Tax Commission	Compressed gas users: vehicles 10,000 pounds g.v.w. and under, \$189 annual fee; vehicles greater than 10,000 pounds g.v.w. but less than 20,000 pounds, \$225 - prepayment of tax; vehicles greater than 20,000 pounds g.v.w., \$300 - prepayment of tax; vehicles greater than 10,000 pounds that carry "F" or farm tag, \$150 - prepayment of tax. Annual reports are required on all vehicles with a gross weight exceeding 10,000 pounds.
Missouri	13	Distributors	Last	Department of Revenue, Business Tax Bureau	Transit use is taxed.
Montana	21.4 & 0	Wholesalers, retailers or users	5/ Last	Department of Transportation, Administration Division	Licensed dealers collect tax on fuel placed in supply tanks of users and remit tax to the Department of Transportation. Users buying bulk fuel remit tax directly to the Department of Transportation. Transit use is taxed.
Nebraska	25.2 & 24.6	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.

STATE TAXATION OF SPECIAL FUELS

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

TABLE MF-102
STATUS AS OF JANUARY 1, 1993

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)
Nevada	27 & 23	Licensed users or dealers (retailers)	6/ Last	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	18.6 & 18	Users	6/ Last	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	17 & 18	Distributors	6/ 25th	Motor Transportation Division, Operations Bureau	Transit use is taxed.
New York	24.64 & 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	22.3	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	17	Licensed dealers (wholesalers)	25th	Tax Commissioner, Motor Fuel Tax Section	Fuel used for heating, agricultural, 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	21	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.
Oklahoma	14 & 17	Users or dealers	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, Motor Vehicles Division	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	(6/)	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	26	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	18	Licensed seller users and licensed wholesale distributors	20th	Tax Commission, Office Services Division	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	16 & 18	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.

STATE TAXATION OF SPECIAL FUELS¹

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

TABLE MF-102
STATUS AS OF JANUARY 1, 1993

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)
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 18.5 cents per gallon.
Utah	19 (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	Suppliers (distributors and some users)	(6/)	Department of Motor Vehicles, Fuels Tax Division	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	Licensed users and dealers	25th	Department of Licensing, Prorate and Fuel Tax Division	-
West Virginia	20.35	Persons who first receive fuel in State	25th	Tax Department, Division of Excise and License Taxes	Fuel sold to urban mass transportation authorities is exempt. Purchases of 25 gallons or more for use in buses is allowed a refund of 5 cents per gallon.
Wisconsin	22.2	Wholesalers, retailers or users	20th	Department of Revenue	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/ 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, 1993. Where two tax rates are shown for a State, the first rate applies to diesel fuel and the second to liquefied petroleum gases, such as propane and butane.
See Table MF-121T for more detail on motor fuel gallonage tax rates and sales tax information.
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/ Tax is due in April, July, October and January of the following year in Idaho, Maine, Montana, Nevada, New Hampshire, and New Mexico (applies to users only in Maine, Montana, Nevada and New Hampshire). In New Mexico and 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, the tax must be received on the fifth day or, if the fifth is not a working day, the next division business day of the second month.

STATE GASOLINE TAX LOSS AND EXPENSE ALLOWANCES¹

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

TABLE MF-103
STATUS AS OF JANUARY 1, 1993

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)	
	BY DESTINATION	TO WHOLESALE		TO RETAILER ^{2/}		TO WHOLESALE		TO RETAILER		TO WHOLESALE		TO RETAILER		METHOD	PERCENTAGE OF QUANTITY TAXABLE
		NO SPECIFIED PERCENTAGE	MAXIMUM PERCENTAGE SPECIFIED			METHOD	PERCENTAGE	METHOD	PERCENTAGE	METHOD	PERCENTAGE	METHOD	PERCENTAGE		
Alabama	EX	EX	-	-	-	-	-	-	-	-	-	-	-	EX	2 to 1
Alaska	EX	EX	-	-	EX	-	-	-	-	-	-	-	-	EX	2 to 1
Arizona	RE	RE	RE	Y	-	-	-	-	-	EX	3 (7)	-	-	-	-
Arkansas	RE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
California	EX	EX	-	-	-	-	-	-	-	-	-	-	-	-	-
Colorado	EX	-	-	-	-	EX	2	RE	1	EX	0.5 (7)	EX	2 (7)	-	-
Connecticut	EX	-	EX	0.05 (7)	-	EX	0.05 (7)	-	-	-	-	-	-	-	-
Delaware	EX	EX	-	-	-	EX	3/1 (7)	-	-	-	-	-	-	-	-
Dist. of Col.	EX	-	EX	3 (7)	-	-	-	10/ EX	1.4 (7)	-	-	-	-	10/ EX	0 to 3
Florida	EX	EX	-	-	-	-	-	11/ RE	2 (7)	11/ EX	1 (7)	-	3 (7)	-	-
Georgia	EX	-	-	-	-	EX	1 (7)	-	-	-	-	-	-	-	-
Hawaii	-	-	-	-	-	-	-	-	-	EX	1 (7)	EX	1 (7)	EX	12/ 2
Idaho	EX or RE	-	-	-	RE	-	-	-	-	-	-	-	-	-	-
Illinois	EX	-	-	-	RE	EX	13/ 1.8	-	-	EX	13/ 1.8	-	-	EX	-
Indiana	13/ EX	-	-	-	RE	-	-	-	-	EX	2 to 1 (7)	-	-	-	-
Iowa	RE	14/ RE	-	-	-	-	-	-	-	-	-	-	-	-	-
Kansas	2/ RE	-	EX	0.75	-	EX	3/ 2.5 to 2	-	-	-	-	-	-	-	-
Kentucky	2/ RE	-	-	-	-	EX	2 to 1 (7)	-	-	-	-	-	-	-	-
Louisiana	2/ EX or RE	-	-	-	-	13/ EX	3 (7)	-	-	-	-	-	-	-	-
Maine	EX	-	-	-	EX	-	2 (7)	RE	0.5 (7)	-	-	-	-	-	-
Maryland	EX or RE	-	-	-	RE	-	-	-	-	11/ EX	1 (7)	-	-	-	-
Massachusetts	EX or RE	-	EX	1 (7)	-	-	-	-	-	-	-	-	-	-	-
Michigan	RE	-	-	-	-	EX	1.33 (7)	EX	0.7 (7)	-	-	-	-	-	-
Minnesota	7/ RE	EX or RE	-	-	-	EX	2 (7)	EX	1 (7)	-	-	-	-	-	-
Mississippi	2/ 13/ EX or RE	-	-	-	-	EX	2 (7)	-	-	-	-	-	-	-	-
Missouri	EX or RE	-	-	-	RE	-	-	-	-	EX	3 (7)	-	-	-	-
Montana	RE	-	-	-	-	11/ EX	1 (7)	-	-	-	-	-	-	-	-
Nebraska	RE	-	-	-	17/ RE	EX	14/ 3 (7)	-	-	EX	2 (7)	-	-	EX	2 to 0.5
Nevada	EX or RE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
New Hampshire	EX	-	-	-	-	-	-	RE	1 (7)	-	-	-	-	-	-
New Jersey	EX	EX	-	-	-	-	-	-	-	-	-	-	-	-	-
New Mexico	RE	-	-	-	RE	-	-	-	-	-	-	-	-	-	-
New York	EX or RE	-	EX	13/ 2 (7)	-	-	-	-	-	-	-	-	-	-	-
North Carolina	EX or RE	EX or RE	-	-	-	20/ EX	2 to 1 (7)	-	-	-	-	-	-	-	-
North Dakota	EX	-	21/ EX	1 (7)	-	EX	2 (7)	RE	1 (7)	-	-	-	-	EX	21/ 2
Ohio	RE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Oklahoma	EX	EX	-	-	-	-	-	-	-	-	-	-	-	EX	2.5
Oregon	20/ EX or RE	EX	-	13/ (7)	(23/)	(25/)	0 to 0.005	(25/)	0 to 0.005	-	-	-	-	EX	0 to 0.5
Pennsylvania	EX	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rhode Island	EX	-	-	-	-	-	-	-	-	-	-	-	-	-	-
South Carolina	EX	EX	-	-	-	(32/)	-	-	-	-	-	-	-	EX	25/ 2.55
South Dakota	EX or RE	-	-	-	-	-	-	-	-	EX	3.5 to 1 (7)	-	-	-	-
Tennessee	RE	-	-	-	-	-	-	-	-	EX	1 (7)	EX	0.5 (7)	23/ EX	1
Texas	7/ EX or RE	-	EX	-	RE	EX	-	EX	-	EX	-	-	-	-	-
Utah	-	-	-	-	-	EX	2 (7)	-	-	-	-	-	-	-	-
Vermont	EX	-	21/ EX	(25/)	-	21/ EX	-	-	-	-	-	-	-	-	-
Virginia	RE	-	-	-	RE	RE	(28/)	-	-	-	-	-	-	EX	23/ 0.5
Washington	7/ EX or RE	-	-	-	-	EX	0.25 (7)	-	-	-	-	-	-	-	-
West Virginia	RE	-	-	-	RE	RE	0.5 (7)	RE	0.5 (7)	-	-	-	-	-	-
Wisconsin	RE	-	-	-	-	EX	1.5 (7)	-	-	-	-	-	-	-	-
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: (7) - gross quantity sold; (7) - gross quantity received or produced; (3) - sales to other distributors; (7) - quantity taxable.

2/ Allowance is for actual losses by destruction and in storage and handling. Applies to terminal storage only in Kentucky.

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. This allowance applies to 11 cents of the 14 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. In Kansas, handling allowance of 2.5 percent for first million gallons and 2 percent on the excess. No allowance on deducted fuels or on sales to consumers in tank car, transport or pipeline lots.

6/ Data applies to gasoline only. 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 in effect tax-paid gain.

7/ Tax may be refunded or credit may be given on losses of tax-paid fuel. In Oregon, the allowance is made to licensed dealers and subsidiaries 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/ Allowance for 0.5 percent of total tax collected and remitted in addition to the normal 2 percent "loss" allowance to wholesalers.

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 7.5 cents share of tax on gasoline only. Monthly collection allowance is 0.5 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 wholesale 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 and 1 percent of the 10 cents of the 20 cents tax paid for special fuel in Montana.

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

13/ Allowances for actual losses apply to gasoline only. Gasoline distributors claim a flat percentage allowance of 1.5 percent for losses in storage and handling and collection expenses. Special fuel dealers claim a flat 1.5 percent for losses in handling and collection expenses.

14/ Allowance is also made to licensed dealer.

15/ Allowance is made 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).

17/ May make application to the Sundry Claims Committee for refund of tax paid.

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/ Two allowance.

21/ Deduction for actual losses may not exceed 1 percent of total gasoline 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. Some for retailer first order 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 2.55 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 expenses. For liquefied petroleum gas allowance of 1 percent to permitted dealers for collection expenses.

26/ Percentage applies only to fuel 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.

SPECIAL STATE MOTOR-FUEL TAX PROVISIONS ON INTERSTATE MOTOR CARRIERS¹

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

TABLE MF-104
STATUS AS OF JANUARY 1, 1983

STATE	VEHICLES AFFECTED (1)	COMPUTATION OF TAXABLE GALLONAGE 2/		TAX RATE 3/ (CENTS PER GALLON)			REFUNDS OR CREDITS FOR IN-STATE PURCHASES (7)	PAYMENTS PERIOD (8)	COLLECTION AGENCY (9)
		METHOD (2)	GALLONS EXEMPTED (3)	GASOLINE (4)	DIESEL (5)	LPO (6)			
Alabama	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	18	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	18.5	Credit or refund	Quarterly	Department of Finance and Administration, Motor Fuel Tax Section
California	Special fuel vehicles	In-State Mileage / Total Mileage X Total Gallons	-	-	17	8	Credit or refund	Monthly	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	-	28	18	28	Proof of payment to another State is 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.v.w. over 26,000 pounds.	In-State Mileage / Average Miles per Gallon	-	18	18	18	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 5 Miles per Gallon	-	11.8	21	13.2	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	Total Gallons Imported	20	18	21.5	18	Refund or reciprocal agreement	Monthly	Department of Revenue
Indiana	Buses seating more than 8 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	2/ 0	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	Passenger vehicles seating more than 8 passengers plus a driver, trucks with over 2 axles, road and truck tractors and 2 axle trucks registered for a gross weight of more than 12,000 pounds and used in combination with another vehicle. (Effective 7/1/80, joining #FA; see Wyoming for FTA vehicle types.)	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	-	1/ 15.4	1/ 15.4	1/ 15	Credit of 8 percent of average wholesale gasoline price	Quarterly	Transportation Cabinet, Department of Vehicle Registration

SPECIAL STATE MOTOR-FUEL TAX PROVISIONS ON INTERSTATE MOTOR CARRIERS¹

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

TABLE MF-104
STATUS AS OF JANUARY 1, 1993

STATE	VEHICLES AFFECTED	COMPUTATION OF TAXABLE GALLONAGE 2/		TAX RATE 3/ (CENTS PER GALLON)			REFUNDS OR CREDITS FOR IN-STATE PURCHASES	PAYMENTS PERIOD	COLLECTION AGENCY
		METHOD	GALLONS EXEMPTED	GASOLINE	DIESEL	LPG			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Louisiana	All	In-State Mileage / Average Miles per Gallon	-	20	20	20	Credit, refund on excess of exports over imports may be made by supplier to bonded user with bulk storage facilities, if approved by collector (special fuel only)	Monthly	Department of Revenue, Excise Tax Division
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	-	18	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	21.75	21.75	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	9.7	Credit on a reciprocal basis, refund for surplus 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	-	18	18	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 lbs. g.v.w., and combinations over 26,000 lbs. g.v.w.	In-State Mileage / Average Miles-per- Gallon Factor	-	20	20	20	Credit or refund on a reciprocal basis	Quarterly	Commissioner of Revenue
Mississippi	Common, contract, private commercial carriers and private carriers over 24,000 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	-	13.03	13	13	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	-	21.4	21.4	5/ -	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	25.2	25.2	24.8	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 pressure vehicles receive a user's license but are exempt from the fee. Out-of-State special fuel passenger carrying pressure vehicles are not required to have a user's license	In-State Mileage / Overall Miles-per- Gallon Factor	-	18.6	18.6	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	-	18	18	18	Credit, or refund if dose-out	Quarterly	Motor Transportation Division
New York	Vehicles subject to truck mileage tax and all attributes	In-State Mileage / Total Mileage X Total Gallons	-	3/ 30.84	3/ 33.84	3/ 30.84	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, Preceding Division

SPECIAL STATE MOTOR-FUEL TAX PROVISIONS ON INTERSTATE MOTOR CARRIERS¹

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

TABLE MF - 104
STATUS AS OF JANUARY 1, 1993

STATE	VEHICLES AFFECTED (1)	COMPUTATION OF TAXABLE GALLONAGE 2/ METHOD		TAX RATE 3/ (CENTS PER GALLON)			REFUNDS OR CREDITS FOR IN-STATE PURCHASES (7)	PAYMENTS PERIOD (8)	COLLECTION AGENCY (9)
		(2)	GALLONS EXEMPTED (3)	GASOLINE (4)	DIESEL (5)	LPG (6)			
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	-	22.3	22.3	22.3	Credit, refund for excess purchases	Quarterly	Department of Revenue
North Dakota	All	In-State Mileage / Total Mileage X Total Gallons	-	17	17	17	Credit or refund	Quarterly	If TA accounts: Department of Transportation, Non-FTA accounts: Tax Commissioner
Ohio	Interstate buses	Total Gallons Imported	-	21	21	21	Credit	90 Days after August 31	Tax Commissioner
Oklahoma	All	In-State Mileage / Total Mileage X Total Gallons	25 (Except commercial vehicles)	17	14	17	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	-	26.35	26.35	26.35	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	-	26	26	26	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	Tax Commission
South Dakota	All vehicles not powered by gasoline	In-State Mileage / Total Mileage X Total Gallons or Actual In-State Consumption	-	16	16	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	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	17	-	Refund or credit for out-of-State use	Quarterly	Department of Motor Vehicles, Commercial Vehicle Operators
Virginia	Tractor trucks, 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	4/ -	Credit or refund for excess purchases and tax-paid imported gasoline	Quarterly	Department of Licensing, Prorate and Fuel Tax Division
West Virginia	Buses with over 8-passenger capacity, tractor trucks and any truck with 3 or more axles	In-State Mileage / Total Mileage X Total Gallons	-	20.35	20.35	20.35	Credit, refund for tax-paid fuel consumed out of State	Quarterly	Tax Department, Division of Excise and License Tax
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	In-State Mileage / User's Overall Average Miles - per - Gallon Factor for Applicable Fuel Type	-	22.2	22.2	22.2	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	9/ -	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, 1993. See Table MF - 121T for more detail on the motor fuel gallonage taxes and sales taxes applicable to motor fuel.

4/ Use of liquefied petroleum gases is subject to an annual fee or a tip permit.

5/ 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 56,000 pounds. In Michigan, diesel is subject to a 6-cent credit for licensed nonresident motor carriers.

6/ The rate shown is a composite of the regular motor fuel gallonage tax, the petroleum business tax, plus 7 percent of the average retail sales price.

7/ The gallonage tax is not required if the user has purchased an exemption certificate.

8/ Liquefied petroleum gas is subject to the State sales tax.

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

BASED ON THE FEDERAL TAX CODE, REGULATIONS, RULINGS, AND DECISIONS, AND ON THE LAWS OF THE STATES													
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 NONHIGH- WAY (EXCEPT AGRICULTURE AND AVIATION)	AGRI- CULTURE	AVIATION		PUBLIC CONTRACT WORK		FEDERAL 5/		STATE, COUNTY, LOCAL			
				TAX RATE (CENTS PER GALLON) 3/	PROVI- SIONS	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 (6)	3.9	Taxed	Taxed	Taxed (14)	Ex	Ex	Taxed (2)	Taxed (2)	12 (Once per 12 months)	Use by charitable organizations and foreign dignitaries is subject to full refund. A refund of 12.5 cents is allowed on static testing of engines off highway.
Alaska	8	9/ Ref (6)	Ref (6)	4	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	9/ Taxed	Ref	Taxed	Ref	12	Use in watercraft is not refunded. One refund claim per period with certified invoice.
Arkansas	18.7	Taxed	Ref (18.5)	-	Ex	Taxed	Taxed	9/ Taxed	Taxed	Taxed	Taxed	12 (After calendar year)	Use by local buses is subject to full refund. Aviation gasoline is exempt only when supported by aviation exemption certificate. 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 certified with a seal of approval by the State Department. Use by off-highway recreational vehicles is taxed.
California	7	Ref	Ref	-	-	10/ Ref	Ref	9/ Taxed	Ref	Taxed	Ref	13	State highway transportation and safety and only highway uses are subject to full refund.
Colorado	28	Ref	Ref	8	Taxed	Ref	Ref	Ex	Ex	Ex	Ref	6	First highway use by manufacturer is exempt as substantiated by that owner's manufacturer's log. Subsequent use is exempt. Use in boats is subject to full refund. Local bus use operated exclusively in the state is exempt. Use in the state road construction and maintenance equipment is subject to full refund. Municipal school bus use is exempt. Agricultural related equipment used within 3 months for cal- endar year period. Sales to State and county agencies exempt when purchased at other than retail outlets.
Connecticut	28	Ref	Ref	-	Ex	Ref	Ref (Highway only)	Ex	Ex	Ex	Ref	March 31 of next year	Use by volunteer fire department vehicles and in ambulances owned by veterans' and civic organizations is exempt.
Delaware	13/ 18	Ref	Ref	-	Ref (18)	Taxed	Ref	Ex	Ex	Ex	Ex	12	Use by publicly owned and operated local trans- it buses is exempt.
Dist. of Col.	20	Taxed	Taxed	-	Taxed	Taxed	Taxed	Ex	Ex	Ex	Ex	-	Use by city transit systems is subject to refund of 7.8 cents of 11.8 cents tax. Counties, mu- nicipalities and school districts are eligible for a refund of 8.8 cents of the 11.8 cents tax.
Florida	11/ 12/ 11.8	9/ Taxed	Ref (8.8)	8.8	Taxed	Taxed	Taxed	13/ Ex	9/ Taxed	Taxed	Taxed	1 (After each quarter)	Aviation exemption is on sales to licensed dealer only.
Georgia	7.5	Taxed	Ref (6.5)	7.5	Ex (6.5)	Taxed	Taxed	Ex	Ex	Taxed	Taxed	18, Agriculture	-
Hawaii	16	Taxed	Ref (4)	1	Taxed	Taxed	Taxed	Ex	Ex	Taxed	Taxed	No time limit	Ag. cultural use may be claimed as a refund or income tax credit.
Idaho	21	Ref	Ref or credit	6.5	Taxed	Taxed	Ref	Taxed	Ref	Taxed	Ref	Calendar year	Sales to public utilities which own and operate buses as common carriers within a single municipality, contiguous municipalities, or nearby, are exempt.
Illinois	18	Ref	Ref	-	Ex	Ex	Ref	Ex	Ex	Taxed	Ref	12 (13-24, 90 %)	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.
Indiana	15	Ref	Ref	-	Ref	Ref	Ref (non- highway only)	Ex	Ex	Taxed	Ref	1 Year	

EXEMPTION AND REFUND PROVISIONS OF STATE GASOLINE TAXATION¹

TABLE MF - 105
STATUS AS OF JANUARY 1, 1993

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

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

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 NONHIGH-WAY (EXCEPT AGRICULTURE AND AVIATION)	AGRI-CULTURE	AVIATION		PUBLIC CONTRACT WORK		FEDERAL 5/		STATE, COUNTY, LOCAL			
				TAX RATE (CENTS PER GALLON) 3/	PROVI-SIONS	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	14/ Taxed	Ref	Ex	Ex	Taxed	Ref	12	-
Kentucky	11/ 15.4	8/ Taxed	Ref	-	Ref (95 %)	Taxed	Taxed	13/ Ex	13/ Ex	Taxed	Taxed	3 (After calendar year) agriculture; 1, aviation; 4, marine	Use by city and suburban buses, nonprofit buses, taxicabs and senior citizen transportation is subject to refund of seven-ninths of 8 percent tax.
Louisiana	20	8/ Taxed	Ref	-	15/ Ref	Taxed	Taxed	13/ Ex	8/ 13/ Ex	Taxed	Taxed	6	-
Maine	18	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	11/ 21	Ref	Ref	10	-	Taxed	Ref	Ex	Ex	Ex	Ref	24 (8, Marine, 4.5 after taxable year or no later than April 15 of the following year, agriculture)	-
Michigan	11/ 15	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 9 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	Ref	8	16/ Ref	Taxed	17/ Ref	Ex	Ex	Taxed	Ref	12 (3.5 after calendar year, aviation)	No refunds allowed for snowmobile and marine use.
Mississippi	18.2	Ref (11.6)	Ref (11.6)	6.4	Ref (11.6)	Taxed	Taxed	Taxed	Ex	Taxed	Ref (11.6)	36	-
Missouri	13.03	Ref	Ref	9	Ref	Taxed	Ref	Taxed	Ex	Taxed	Ref	12	-
Montana	21.4	Ref	Ref (12)	1	Taxed	Ref	17/ Ref	Taxed	8/ Ref	Taxed	Ref	14	-
Nebraska	11/ 25.2	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 8 cents aviation tax.
Nevada	24	Taxed	Taxed	-	Taxed	17/ Ref	17/ Ref	Taxed	8/ Ref	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	18.8	Ref	Ref	4	Taxed	Ref	Ref	Ex	Ex	Ref	Ex	24	-
New Jersey	10.8	Ref	Ref	-	Ref	Taxed	Ref	Ex	Ex	Ref	Ref	6	Buses paying monthly franchise tax to municipality, rural fee delivery carriers, fire engines, and emergency rescue squad vehicles are subject to full refund.

EXEMPTION AND REFUND PROVISIONS OF STATE GASOLINE TAXATION¹

TABLE MF - 105
STATUS AS OF JANUARY 1, 1993

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

BASED ON INFORMATION OBTAINED FROM STATE AUTHORITIES AND ON THE LAWS OF THE STATES													
STATE	TAX RATE (CENTS PER GALLON) 2/	GENERAL NONHIGH-WAY (EXCEPT AGRICULTURE AND AVIATION)	AGRI-CULTURE	PRIVATE AND COMMERCIAL USE				PUBLIC USE				TIME LIMITS FOR REFUND CLAIMS (MONTHS AFTER PURCHASE) 7/	OTHER SPECIFIED USES, REMARKS
				AVIATION		PUBLIC CONTRACT WORK		FEDERAL 3/		STATE, COUNTY, LOCAL			
				TAX RATE (CENTS PER GALLON) 3/	PROVI-SIONS	MOTOR VEHICLES (NONHIGHWAY) 5/	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 Mexico	17	Ref	Ref	-	Ref	Ref	Ref	Ex	Ex	Taxed	Ref	6	No refunds allowed for motorboat or highway maintenance uses.
New York	11/ 22.00	Ref	Ref	-	Ref	10/ Ref	Ref	Ex	Ex	Ex	Ex	24	Only the 6¢ excise tax is refundable. Pleasure boat use is not refundable. 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	11/ 22.3	Ref (21.3)	Ref (21.3)	-	Ex	Taxed	Ref (21.3)	Ex	Ex	Ex, State, Ref (21.3), Local	Ex, State, Ref (21.3), Local	3.5 (After calendar year)	Aviation exemption applies to high octane fuel only; ordinary fuel used in aircraft is subject to refund of 21.3 cents of 22.3 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 security fire departments and approved sheltered work-shop organizations are subject to refund of 21.3 cents of the 22.3 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 21.3 cents of the 21.3 cents tax. Refunds claimed quarterly by last day of January, April, July and October.
North Dakota	17	8/ Taxed	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	11/ 21	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 16 persons and operated primarily by one or more municipalities.
Oklahoma	17	Taxed	Ex (13.92)	0.08	Ex	Taxed	Taxed	Ex	Ex	Taxed	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	11/ 22.35	Taxed	Ref	3.8	Taxed	Taxed	Taxed	Ex	Ex	Ex	Ex	18/ 3	Transit use is taxed, except for publicly owned transit, which is exempt.
Rhode Island	11/ 26	Taxed	Ref	-	Ref	Taxed	Taxed	Ex	Ex	Taxed	Taxed	6	Public transit use and railroad equipment operated on railroad 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 trip boats is exempt.
South Dakota	16	Ref	Ref	6	Taxed	Taxed	Taxed	Ex	Ex	Taxed	Ref	15	-
Tennessee	20	Taxed	Ref (18)	6	Ex	Taxed	Taxed	Ex	11/ Ex	11/ Ex	11/ Ex	3 (After calendar year) government; 3.5 (after calendar year) agriculture	-
Texas	20	Ref (66 %)	Ref (66 %)	-	Ex	Ref (66 %)	Ref (66 %)	Ex	Ex	Taxed	Ref (66 %)	12	-
Utah	18	Taxed	Ref	4	Taxed	Taxed	Taxed	Ex	Ex	Ex	Ex	3.5 (After calendar year)	-

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, 1992

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
ALABAMA				
Gasoline: 18 Cents	-	-	Rates shown composed of the following parts: 7¢ and 5¢ in §40-17-31; 4¢ in §40-17-220; 2¢ in §8-17-21 13¢ in §40-17-31; 4¢ in §40-17-2; 2¢ in §8-17-21 13¢ in §40-17-31; 4¢ in §40-17-2	See remarks
Diesel: 19 Cents	-	-	Same as gasoline.	See remarks
LPG: 17 Cents	-	-	Rates shown for gasoline, diesel and gasohol include 2 cents per gallon inspection fee.	See remarks
Gasohol: 18 Cents	-	-	This represents the inspection fee.	See remarks
	2 cents (gasoline/diesel)			
Department of Revenue.....	Amount required	Refunds of inspection fee.		8-17-91
Department of Revenue.....	\$ 2,100,000	Collection and administration of fee.	Monthly payments of \$ 175,000.	8-17-91
	Net Revenue	Distributed as follows:		
Counties.....	13.67 percent	Construction, reconstruction, resurfacing.	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 \$ 406,981.	8-17-91
Municipalities.....	2.76 percent	Planning, construction, maintenance and debt service.	45.45 percent distributed equally. 54.55 percent distributed 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 inquired	Refunds of motor-fuel tax.	Only 11 cents per gallon of gasoline is refunded for agricultural use.	40-17-13
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)		13 cents is 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).	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)	Distribution as follows:	Also receives motor-fuel distributors license filing fee (§40-12-193), 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
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 below.		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 Highway Department.....	Remainder	Administration, construction and maintenance of State highways.		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-100
STATUS AS OF JANUARY 1, 1993

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
ALASKA Gasoline: 8 Cents Diesel: 8 Cents LPG: None Gasohol: None	- - - -	- - - -	- - - -	43.40.010 43.40.010
State General Fund.....	All	Distribution as follows:	Tax levied on aviation gasoline, 4 cents per gallon; other aviation fuels, 2.5 cents per gallon; and watercraft use, 5 cents per gallon.	
Aviation Fuel Tax Account.....	Tax on aviation fuel	Aviation facilities.	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
Water Fuel Tax Account.....	Tax on watercraft fuel	Water and harbor facilities.	60 percent of tax collected at municipally-owned or operated airports which is refunded to that municipality.	43.40.010(e)
Nonpublic Highway Use Account.....	Tax on snow vehicles	Trail staking and shelter construction and maintenance.		43.40.010(f)
General Fund, Special Highway Fuel Tax Account.....	Remainder	Distribution as follows:	Receives proceeds from tax on motor fuel used in snow vehicles. Expenditures are made by Department of Transportation and Public Facilities.	43.40.010(g)
	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 Diesel: 18 Cents LPG: 18 Cents Gasohol: 18 Cents	- - - -	- - - -	- - - -	28-1501 28-1501 28-1501 28-1501
Motor Vehicle Division.....	Amount required	Refunds of tax.		28-1508
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
Highway-User Revenue Fund.....	Net revenue	Distribution 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.	28-1508
Arizona Highway Patrol Fund.....	Appropriation	Highway Patrol expenses.		28-1508
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.	28-1508
State Highway Fund.....	1 cent	See below.		28-1508
	3 cents	Distribution as follows:		
State Highway Fund.....	64 percent	See below.		28-1508
Counties (1.2 million population or more).....	14 percent	See below.	Distributed to county and incorporated cities based on population.	28-1508
Counties (400,000 to 1.2 million population).....	8.5 percent	See below.	Distributed to county and cities based on unincorporated population.	28-1508
Counties (less than 400,000 population).....	8.0 percent	See below.	Distributed to counties based on unincorporated population.	28-1508
Incorporated Cities and Towns.....	5.5 percent	See below.	Distributed to cities on population basis in counties having fewer than 400,000 population.	28-1508

PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-FUEL TAX RECEIPTS

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

TABLE MF-100
STATUS AS OF JANUARY 1, 1993

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
Counties.....	Remainder	Distribution as follows:		
Cities (over 300,000 population).....	20 percent	Construction, improvement, maintenance of county highways or bridges; retirement of and interest on county highway bonds.	Distributed to each county by the ratio of total sales of motor fuel within the county to total statewide sales.	26-1506
Incorporated Cities and Towns.....	3.5 percent	Construction and right-of-way of streets.	Distributed to each city based on population.	26-1506
State Highway Fund.....	30 percent	Improvement, construction, and maintenance of municipal streets and highways; administrative expenses connected therewith; 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.	26-1506
	46.5 percent	Support of Motor Vehicle Division, including collection and administration of motor-fuel, motor-vehicle, and motor-carrier taxes; administration of State Highway Department; 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.	26-1506
ARKANSAS				
Gasoline: 16.7 Cents	-	-	Rates shown are composed of the following parts: 8.5¢ in §26-55-205(a); 1¢ in 26-55-205(b); 4¢ in 26-55-1002; 5¢ in 26-55-1201; 0.2¢ in 6-7-805	See Remarks
Diesel: 16.7 Cents	-	-	8.5¢ in §26-55-201(a)(1); 1¢ in (a)(2); 4¢ in (d); 2¢ in 26-55-802; 2¢ in 26-55-801; 0.2¢ in 6-7-805	See Remarks
LPG: 16.5 Cents	-	-	7.5¢ in §26-55-301; 4¢ in §26-55-502; 6¢ in §26-55-801	See Remarks
Gasohol: 16.7 Cents	-	-	Same as gasoline.	See Remarks
Petroleum Storage Tank Fund.....	0.7 cents (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 \$ 18,000,000. The fee will then be adjusted quarterly, whenever the Trust Fund falls below \$ 12,000,000 or exceeds \$ 18,000,000.	6-7-806
State Apportionment Fund.....	18.5 cents (gas/diesel) 16.5 cents (LPG)	Distribution as follows:	This is a common fund receiving motor-fuel and motor-vehicle revenues and distribution is made from combined revenues. (See Table MV-108)	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.	26-58-215
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	Distribution 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.	27-42-305
State Highway Special Construction Account.....	Remainder	Construction of roads and highways on the State highway system.		27-70-103
	Remainder	Distribution as follows:		
County-Aid Fund.....	15 percent	Construction, maintenance and administration of county roads.	Distributed monthly among the 75 counties as follows: 31 percent for 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

PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-FUEL TAX RECEIPTS

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

TABLE MF-100
STATUS AS OF JANUARY 1, 1993

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
CALIFORNIA				
Gasoline: 17 Cents	-	-	-	Rev. & Tax. 7351
Diesel: 17 Cents	-	-	-	Rev. & Tax. 8051
LPG: 6 Cents	-	-	-	Rev. & Tax. 8051.6
Gasohol: 17 Cents	-	-	-	Rev. & Tax. 7351
Transportation Tax fund.....	All	Distribution as follows:	Tax rate for gasoline, gasohol, and diesel will increase to 18 cents per gallon on January 1, 1994.	
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. 8351
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
Off-Highway Vehicle Fund.....	Amount required	For recreation or the pursuit of recreation for off-highway vehicle use.	The estimated amount of money credited in 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.	Distribution 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, 8303
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 & Hwys. 2104

PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-FUEL TAX RECEIPTS

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

TABLE MF-108
STATUS AS OF JANUARY 1, 1993

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
California cont.	1.04 cents (gas)	Distribution as follows:		
Bicycle Lane Account.....	\$36(1,000)	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
	8 cents	Distribution as follows:	Increases to 9 cents on January 1, 1994.	
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	Distribution 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. 2107.6
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-108 and S-108)	Street & Hwy. 162, 186, 191

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, 1993

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
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
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	Distribution 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)	43-4-203
State General Fund.....	Amount required	Collection and administration of motor-fuel tax and motor-vehicle fees.		43-4-201
Highway Crossing Protection Fund.....	\$ 240,000	Highway grade crossing protection.	\$ 20,000 transferred per month. Under direction of Public Utilities Commission. Fund limited to maximum of \$ 240,000.	43-4-205(2)
Department of Labor and Employment.....	Appropriation	Oil inspection costs.		43-4-201
Department of Administration.....	Appropriation	Telecommunications support.		43-4-201
Department of Corrections.....	Appropriation	Costs of license plate production.		43-4-201
Department of Personnel.....	Appropriation	Administrative costs.		43-4-201
Department of Local Affairs.....	Appropriation	Provision of disaster emergency services related to the transportation of hazardous materials.		43-4-201
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.	24-335-220
Port of Entry Authority.....	Appropriation	Operation of border inspection stations.		42-8-10
	4 cents (gasoline)			
State Highway Fund....	60 percent	New construction, safety improvements, maintenance and capacity improvements on highways.		43-4-205(b)(i)
Counties.....	22 percent	New construction, safety improvements, maintenance and capacity improvements on highways.	See below for allocation method.	43-4-205(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(b)(iii)
	11 cents (gasoline) 13.5 cents (diesel/LPG)	Distribution as follows:		
State Highway Bridge Repair Account.....	18 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(b)(a)
	Remainder			
State Highway Fund....	60 percent	New construction, safety improvements, maintenance and capacity improvements on highways.		43-4-205(b)(i)
Counties.....	22 percent	New construction, safety improvements, maintenance and capacity improvements on highways.	See below for allocation method.	43-4-205(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(b)(iii)

PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR FUND REVENUES

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

TABLE MF-106
STATUS AS OF JANUARY 1, 1993

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
State Highway Fund.....	Remahder 65 percent	Distribution as follows: Administration, equipment purchases, construction, reconstruction, repairs, improvement, planning, supervision, and maintenance.		43-4-205(5)(a); 43-4-208
Counties.....	28 percent	Construction, maintenance and administration of the county highway system. Funds may also be used on State highways.	The first \$ 89,000,000 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 registration 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: 28 Cents Diesel: 18 Cents LPG: 28 Cents Gasohol: 27 Cents	- - - -	- - - -	Increases to 29 cents on July 1, 1990; 30 cents on January 1, 1994; 31 cents on July 1, 1994. Increases to 29 cents on July 1, 1990; 30 cents on January 1, 1994; 31 cents on July 1, 1994. Increases to 28 cents on July 1, 1990; 29 cents on January 1, 1994; 30 cents on July 1, 1994.	12-458 12-458 12-458 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	For 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 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
Debt Service.....	FY 1993 Appropriations \$ 331,510,900	Special tax and general obligation bonds.		
Department of Transportation.....	\$ 379,140,397	All expenses of Department of Transportation and Department of Motor Vehicles. See below for some included programs.	Includes funds from Federal agencies and nonhighway programs.	
	\$ 13,453,000	Highways and bridges.		
	\$ 56,434,800	Bus operations.		
	\$ 2,280,000	Highway planning and research.		
Town-Aid Fund.....	\$ 30,000,000	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.	
(Unimproved Road Grant).....	\$ 1,479,000	Improvement of dirt and unimproved roads.	Distributed on the basis of total mileage of unimproved highways in each town.	13a-175b; 13a-175i
DELAWARE All Motor Fuel: 19 Cents (Variable).....	-	-	Rate determined annually by Secretary of Public Safety and Secretary of Finance.	30-5110
Transportation Trust Fund,	19 cents	Distribution 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	For 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.....	Remahder	To finance the costs of roads, highways and other transportation facilities.		30-5119

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, 1993

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
DISTRICT OF COLUMBIA All Motor Fuel: 20 Cents	-	-	-	47-2301
General Fund, District of Columbia.....	All	Distribution 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 boating, towing and storage fees), sales and use taxes, and others.	1-2408
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: 11.8 Cents Diesel: 21 Cents LPG: 13.2 Cents Gasohol: 11.8 Cents (Variable).....	- - - -	- - - -	2¢ in Constitution Article 12 §9; 1¢ in §206.60; 1¢ in §206.005; 7.8¢ in §212.62 4¢ in §206.67; 6¢ in §336.025; 3.2¢ in §336.026; 7.6¢ in §212.62 4¢ in §206.67; 6¢ in §336.025; 3.2¢ in §336.026 Same as gasoline. The 4 cent fixed component of the motor fuel tax is composed of a 2 cents "second gas tax" or "Constitutional Gas Tax", a 1 cent county tax and a 1 cent municipal tax. The variable component of the State motor-fuel tax (7.8 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 of the motor-fuel does not apply to LPG. Counties have the option of assessing the ninth-cent tax, an additional 1 cent levy on motor fuel. As of January 1, 1994, all counties must assess this tax on diesel and LPG. Counties may assess a 0 to 6 cent local option tax on gasoline and gasohol. Counties must assess the maximum 6 cent rate on diesel fuel and LPG. An additional variable tax, the "State Comprehensive Enhanced Transportation System (SCETS) Tax" is imposed. The SCETS rate on gasoline and gasohol 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), multiplied by the change in CPI from April 1, 1992. (1993: 0 to 4.3 cents). The SCETS rate on diesel and LPG is computed as 75 percent (100 percent as of January 1, 1994) of the maximum SCETS rate on gasoline. (3.2 cents in 1993; at least 4.3 cents in 1994). The 6 cent mandatory local option rate and 3.2 cents uniform SCETS rate for diesel and LPG are included in the rates shown, but the 0 to 6 cents local option rate and the 0 to 4.3 cents SCETS rate for gasoline and gasohol are not included.	See Remarks See Remarks See Remarks See Remarks
Ninth-Cent Gas Tax Trust Fund.....	Optional 0 to 1 cent	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 becomes mandatory on January 1, 1994. This additional 1 cent tax may be imposed by counties, subject to referendum, and is administered by the Department of Revenue. Counties with population below 50,000 may impose the tax by majority vote of their governing bodies.	336.021
Local Option Gas Tax Trust Fund.....	6 cents (diesel/LPG) [optional 0 to 6 cents gasoline/gasohol] 3.2 cents diesel/LPG [0 to 4.3 cents gasoline/gasohol]	For use by County and Municipal governments for transportation purposes. If all transportation needs are met, counties with population less than 50,000 may use proceeds for other capital infrastructure costs. Distribution as follows:	Local option tax. Diesel/LPG portion mandatory. This is the tax on which State Comprehensive Enhanced Transportation System Tax (SCETS) is based. Tax is administered by the Department of Revenue and subject to 7.5 percent General Revenue Fund service charge. This is the SCETS tax. See above.	336.025
Department of Revenue.....	Amount required	Refunds.	Farmers, commercial fishermen, 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
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.	336.028

PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-FUEL TAX REVENUE

TABLE MF-106
STATUS AS OF JANUARY 1, 1993

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

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
Florida cont.	2 cents	Distribution as follows:	Identified as "Second Gas Tax" or "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.	
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 "Second 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	Distribution as follows:	Identified as "County Gas Tax."	
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
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	Distribution as follows:	Identified as "Municipal Gas Tax."	
Department of Revenue.....	Amount required	Refunds and collection expenses.	Farmers and commercial fishermen are eligible for full refunds. A \$2.00 fee is deducted from each refund claim and deposited to the general fund.	202.605
General Revenue Fund.....	7.3 percent	Service charge for general State government expenses, and the review of agency budgets and programs.		202.605
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.	202.605
	Remainder (7.8 cents)	Distribution as follows:	Variable component distribution	
Department of Revenue.....	Amount required	Refunds.	Farmers, commercial fishermen, 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 Natural Resources.....	\$ 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.....	See remarks.		Distribution of \$ 1,500,000 per year begins July 1, 1993.	212.69
State Transportation Trust Fund.....	Remainder	Distribution as follows:	Under the direction of the State Department of Transportation. This fund also receives certain motor-vehicle revenues. (See Table MV-106)	
Right-Of-Way Acquisition and Bridge Construction Trust Fund.....	\$ 50,000,000	Purchase of right-of-way and construction of bridges.		206.46
	\$ 25,000,000	Priority use for completion of Interstate highway system.	This distribution comes out of motor-vehicle registration receipts. Any excess funds may be utilized for transportation purposes consistent with the Department of Transportation's legislatively approved objectives.	320.20
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

PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-FUEL TAX RECEIPTS

BASED ON INFORMATION OBTAINED FROM STATE
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TABLE MF-106
STATUS AS OF JANUARY 1, 1982

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
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 2-1405(b)(2)
State General Fund....	Net revenue	Distribution 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 2-1405(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
	Remainder	Distributed as follows:		
Small Boat Harbor Special Fund....	1 percent	For cost of administering 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
	Remainder	Distributed as follows:		
State General Fund....	5 percent	To defray provided estimate of central service expenses in 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 Diesel: 21 Cents LPG: 21 Cents Gasohol: 21 Cents	- - - -	- - - -	- - - -	63-2405 63-2416 63-2416 63-2405
State Tax Commission....	Amount required	Collection and administrative costs.	An amount appropriated to equal the actual cost of collection, administering and enforcing the motor-fuel tax act.	63-2412; 63-2416
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; 63-2416
State Aeronautics Fund....	3.5 cent aviation fuel tax	Promotion of aviation.	3.5 cent privilege tax on all aircraft engine fuels.	63-2412; 63-2416
Railroad Grade Crossing Protection Account....	\$ 150,000	Construction and improvement of railroad grade crossings.		63-2412; 63-2416
Local Bridge Inspection Account....	\$ 50,000	Inspection of bridges by local governments.	To match Federal bridge inspection funds.	63-2412; 63-2416
Local Highway Needs Assessment Account....	\$ 50,000	Evaluate local highway needs		63-2412; 63-2416

PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-FUEL TAX RECEIPTS

BASED ON INFORMATION OBTAINED FROM STATE
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TABLE MF-106
STATUS AS OF JANUARY 1, 1993

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
	Remainder	Distribution 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.	Distribution 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.	Distribution 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
Highway Distribution Account.....	Remainder	Distribution 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
Recycled Materials Fund.....	0.5 percent	To purchase recycled glass and rubber for road material.		40-701
	Remainder	Distribution as follows:		
Cities, Counties and Highway Districts.....	35.77 percent	Construction and maintenance of road and streets.	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
State Highway Account.....	58.63 percent	Construction, reconstruction and maintenance of State highways, including State highways in cities.	Administered by Idaho Transportation Department.	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: 18 Cents	-	-	-	120-418
Diesel: 21.5 Cents	-	-	-	120-418
LPG: 19 Cents	-	-	-	120-418
Gasohol: 18 Cents	-	-	-	120-418
			An additional variable tax is imposed on the use of special fuel (diesel) by commercial vehicles. The rate per gallon is computed as the average "selling price" during previous 12 months multiplied by 5 percent (5.9 cents as of January 1, 1993).	120-429a
Motor-Fuel Tax Fund.....	All	For expenditures or distribution as shown below:	This fund also receives a portion of revenues from the 6.25 percent sales tax. (See Table S-106)	120-424
State Construction Account Fund, Department of Treasury.....	2.5 cents (diesel)	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)	120-424
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.	120-424
Grade Crossing Protection Fund.....	\$ 18,000,000	That part of cost apportioned by the Illinois Commerce Commission to State to cover the interest of the public in 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 railroad 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.	120-424

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
Illinois cont.	Remainder	Distribution as follows:		
Department of Revenue.....	Amount required	Collection, administration and refunds of motor-fuel tax.		120-424
Department of Transportation.....	Amount required	Costs of supervising use of motor-fuel tax funds. Apportioned to municipalities, counties and road districts.		120-424
Vehicle Inspection Fund.....	Amount required	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.	120-424
Court of Claims.....	Amount required	Amounts ordered paid by the Court of Claims.		120-424
	Remainder	Distribution as follows:	Amount distributed is derived by formula and represents approximately the net revenues of 5.5 cents.	
	41.6 percent	Distribution 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; 30 percent FAS 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.	120-424
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 or 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.	120-424
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.	120-424
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.	120-424
	58.4 percent	Distribution 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.	120-424
Road Fund, Department of Transportation.....	63 percent	Distribution as follows:	This fund also receives certain motor-vehicle revenues. (See Table MV-106)	120-424
Secretary of State.....	Appropriation	Collection of motor vehicle, driver license and related fees.		127-144.3
State Treasurer.....	Appropriation	Debt service on State highway and transportation bonds.		127-144.3
Department of State Police.....	Appropriation	Not to exceed 40 percent of the operational costs of the division of state troopers.	General Fund also supports State police.	127-144.3
Department of Central Management Services.....	Appropriation	Services rendered the Department of Transportation for group insurance premiums.		127-144.3
Court of Claims.....	Appropriation	Payment of court awards and ordinary and contingent expenses.		127-144.3
Department of Transportation.....	Remainder	Construction, reconstruction, improvement, repair, maintenance, operation, and administration of highways.		127-144.3

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NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
INDIANA				
Gasoline: 15 Cents	-	-	-	6-6-1.1-201
Diesel: 16 Cents	-	-	-	6-6-2.1-201
LPG: 0 Cents	-	-	Owners of LPG-powered vehicles pay an annual fee.	6-6-1.1-201
Gasohol: 15 Cents	-	-	-	
			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.	6-6-1.1-602 6-6-2.1-703
	Motor Carrier Surtax	Distribution 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 (TFA).	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 TFA. These lease payments are, in turn, used for debt service.	6-6-1.1-801.5
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; 6-6-2.1-703
Local Road and Street Account.....	30 percent	See description below.	(See State code §6-6-1.1-801.5; §6-6-2.1-703)	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; §6-6-2.1-703; §6-14-1-3)	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; §6-6-2.1-703; §6-14-1-3)	See remarks.
State Highway Fund.....	40 percent	See description below.	(See State code §6-6-1.1-801.5; §6-6-2.1-703)	See remarks.
	Remainder			
Highway Road and Street Fund.....	25 percent	Distribution as follows:	(See State code §6-6-1.1-802; §6-6-2.1-700)	See remarks.
Primary Highway System Special Account, State Highway Fund.....	55 percent	Engineering, land acquisition, construction, resurfacing, restoration, and rehabilitation of highway facilities.		6-14-2-3
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 6-14-2-5 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.	6-14-2-4

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Motor-Vehicle Highway Account.....	75 percent	Distribution as follows:	This is a common fund receiving motor-fuel and motor-vehicle revenues; expenditures are made from the combined revenues. (See Table MV-105)	6-6-1.1-802; 6-6-2.1-703
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	-	-	-	324.3
Diesel: 22.5 Cents	-	-	-	324.34
LPG: 20 Cents	-	-	-	324.3
Gasohol: 19 Cents	-	-	-	324.3
Motor-Fuel Tax Refund Account.....	Amount required	For payment of refunds by director of revenue and finance.	\$20,260,625 in FY 1992.	324.77
Motor-Fuel Tax Administration Account.....	Amount required	Cost of collection and administration of tax by director of revenue and finance.	\$1,263,202 in FY 1993.	324.77
State Aviation Fund.....	Tax on aviation fuel	For upgrading airport facilities.	Aviation fuel is taxed at 8 cents per gallon.	324.82
Marine Fuel Tax Fund.....	0.9 percent	For dredging and renovation of natural lakes; acquisition, development and maintenance of access to public boating facilities and navigation aids; administration, operation and maintenance of recreation boating activities of the Department of Natural Resources; and, acquisition development and maintenance of boating recreation facilities.	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.	324.84
Road Use Tax Fund.....	Net revenue	Distribution 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)	324.79

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NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
lowa cont.				
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	For payment of labor and materials required for production of license plates, decals, emblems and other related material.	Estimated \$ 2,000,000 in FY 1993.	312.2(6)
(2) Traffic Safety Improvements.....	0.5 percent of Road User Tax Fund	County, city and State traffic improvement projects.	Estimated \$ 3,130,000 in FY 1993.	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) Railroads and Airports	\$ 750,000	For railroad and airport improvements.	Transportation Commission can authorize funds only if needed to match Federal funds that would otherwise lapse, or to prevent an approved project's elimination due to unforeseen circumstances. Unexpended funds revert to road use tax fund.	312.2(22)
(6) Driver's License Suspensions.....	\$ 225,000	For cost of notice and personal delivery of service of driver license suspension, revocation or hearing.		321.211
(7) DOT Administration.....	Appropriation	For administration of the State DOT.	\$ 25,070,159 in FY 1993	92 Acts, Ch. 1238 Sec. 6(1 through 6)
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	For construction, maintenance and administration of State primary roads.		312.2(7)
(4) State Review Board.....	\$ 5,000	For payment of expenses of State functional classification review board.		312.2(10)
(5) State Primary Roads.....	\$ 4,400,000	For 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	For safety studies at railroad crossing and installation of safety equipment.		312.2(5)
Highway Railroad Grade Crossing Surface Repair Fund.....	\$ 900,000	For 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	For 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)
Department of Justice.....	25 cents per certificate of title	For enforcement of State and Federal odometer laws.	To be taken from use tax. Estimated \$ 200,000 in FY 1993. Distribution has been suspended from July 1, 1991 to June 30, 1993. During this period, proceeds are to be transferred to the general fund.	312.2(13)

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NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
Revitalize Iowa's Sound Economy Fund.....	1.55 cents per gallon motor fuel	For highway projects that promote economic development.	To be distributed: 20/31 for primary roads, 1/31 for secondary roads, and 10/31 for city streets.	312.2(14); 315.4
Secondary Road Fund.....	0.45 cents per gallon motor fuel	For construction, maintenance and administration of secondary roads.		312.2(14A)
Public Transit Assistance Fund.....	4 percent of Use Tax collections	For development and operation of public transit.	Amount equal to 1/20 of 80 percent of 5 percent vehicle sales and use tax on motor vehicles, trailers, etc. (See Table S-108) Distribution has been suspended from July 1, 1991 to June 30, 1993. During this period, proceeds are transferred to the general fund.	312.2(15)
Motorcycle Rider Education Fund.....	\$ 1.00 per year of motorcycle license validity	For safety education of motorcycle riders.	To be taken from use tax. Estimated \$ 90,000 in FY 1993.	312.2(17)
County Bridge Construction Fund.....	\$ 2,000,000	For bridge construction and reconstruction.		312.2(18)
City Bridge Construction Fund.....	\$ 500,000	For bridge construction and reconstruction.		312.2(19)
Department of Public Safety.....	Appropriation	For highway law enforcement.	\$ 29,087,601 for FY 1993.	92 Acts, Ch. 1238 Sec. 4(1 through 4)
Salary Adjustment Fund.....	Appropriation	For salary adjustments.	\$ 5,159,862 for FY 1993.	92 Acts, 2nd ed. session, Ch. 1001 Sec. 111
Department of Management.....	Appropriation	For highway law enforcement.	\$ 58,000 for FY 1993.	92 Acts, Ch. 1243 Sec. 10
Salary Adjustment Fund.....	Appropriation	For salary adjustments.	\$ 44,824 for FY 1993.	92 Acts, Ch. 1243 Sec. 15
	Remainder	Distribution as follows:		
Primary Road Fund.....	47.5 percent	State highway construction, maintenance and administration.		312.2(1)
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 80 percent relative needs and 40 percent relative areas.	312.2(2)
Counties.....	24.5 percent	County road construction, maintenance and administration.	Distributed among counties on the basis of 80 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.	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, 1993.	79-34,160

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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 Freeway Fund.....	Remainder 59.5 percent	Distribution as follows: Distribution as follows:		79-34,142
State Highway Fund, Department of Transportation.....	88.6 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)	79-34,143
	Remainder	To pay interest and principal on State Freeway debt.		79-34,143
Special City and County Highway Fund.....	40.5 percent	To counties and cities for road and street construction and maintenance. Distribution 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
Counties.....	Remainder 57 percent	Distribution as follows: County Highway purposes.	\$ 5,000 annually to each county. Balance apportioned 50 percent on proportion of money collected from motor vehicle registration fees and 50 percent on proportion of average daily vehicle miles travelled exclusive of the interstate system. 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: 15.4 Cents Diesel: 12.4 Cents LPG: 15 Cents Gasohol: 15.4 Cents (Variable).....	- - - -	- - - -	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, 1988. 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 0.4 cent Petroleum Environmental Assurance Fee. In addition, heavy equipment motor carriers (three or more axles) except city transit buses operated only in the state, 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.	136.220; 224.823 136.220; 224.823 136.220 136.220; 224.823
State Treasurer.....	Amount required	Refunds for aviation, agriculture and boating use.		136.341; 136.344; 136.415
Petroleum Storage Tank Environmental Assurance Fund.....	0.4 cents	To assist petroleum tank owners in complying with Federal regulations on financial responsibility and in cleaning up contamination.	The Petroleum Environmental Assurance Fee will continue until the balance in the Petroleum Storage Tank Trust Fund reaches \$ 10,000,000. The fee will then be adjusted quarterly, whenever the Trust Fund falls below \$ 6,000,000 or exceeds \$ 10,000,000.	224.821
State Road Fund.....	Remainder:	Distribution 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)	136.226
Finance and Administration Cabinet.....	Amount required	Interest and principal on general obligation highway bonds.		177.505

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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.	177.320
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.	177.320
City and Unincorporated Urban Places.....	7.7 percent	Construction, reconstruction and maintenance of urban roads and city streets. (non-State maintained)	Distribution is based on ratio of population of individual places to total population of such places.	177.365
Kentucky Transportation Center.....	0.1 percent	Operation and management of the Transportation Center's technical assistance and research programs.	Limited to a maximum amount of \$ 190,000 in any fiscal year.	177.320
Transportation Cabinet.....	Remainder	Construction, reconstruction, maintenance and administration of State Highways, and expenses of enforcing State traffic and motor vehicle laws.	The Cabinet pays lease rentals to the Kentucky Turnpike Authority which are used to pay principal and interest on the Toll Road Revenue Bonds and Economic Development Bonds.	47.010
Road Fund Surplus Account.....	See remarks	Appropriated by General Assembly.	Contains all surplus tax revenues accruing to road fund, lapsed road funds, receipts from sale of surplus property purchased from road funds, road fund allocations saved by governmental reorganization and interest earned on surplus account.	48.140
LOUISIANA Gasoline: 20 Cents Diesel: 20 Cents LPG: 20 Cents Gasohol: 20 Cents	- - - -	- - - -	- - - -	47:711; 47:820.1 47:802; 47:820.1 47:802; 47:820.1 47:711; 47:820.1
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. Distribution as follows:		Constitution Article 7 § 26
Transportation Infrastructure For Economic Development Fund	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)	Distribution as follows:		
Louisiana 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)	Distribution 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	Distribution as follows:		
Port of New Orleans.....	Amount required	Debt service on outstanding bonds.		47:727
Port of New Orleans.....	Allocated	Up to \$500,000 of any balance after debt service requirements have been met.		47:727
	Remainder:	Distribution as follows:		
State Police Retirement Fund.....	30 percent			47:727
General Highway Interest and Bond Redemption Fund.....	70 percent			47:727

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
Louisiana Bond Security and Redemption Fund.....	6 cents (gasoline), 16 cents (diesel/LPG) Amount required	Distribution as follows: Highway bond debt service.	State Bond Commission may issue revenue bonds pledged up to 4 cents of motor-fuel tax.	47:727; 47:802
Louisiana Highway, Flood Control and Drainage Priority Program Fund.....	Remainder	Fund projects of the following programs and funds.	Includes 50 percent of net special fuel tax revenue, and any surplus funds remaining after all appropriations have been paid to the following programs and funds.	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 \$1,820,000 (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 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: 18 Cents Diesel: 20 Cents LPG: 18 Cents Gasohol: 18 Cents	- - - -	- - - -	Decreases to 18 cents on July 1, 1993 - - Decreases to 18 cents on July 1, 1993	36-2903 36-3203 36-3203 36-2903
General Highway Fund, State Department of Transportation.....	All	Distribution as follows:	The General Highway Fund receives entire motor-fuel tax and motor-vehicle revenue (see Table MV-100) 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.	36-3203
Department of Marine Resources and Boating Facilities Fund.....	2 percent of all motor fuel	Recreation 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).		
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 the administration of the State Department of Transportation as appropriated by the legislature.		

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MARYLAND				
Gasoline: 23.5 Cents	-	-	-	TG 9-305
Diesel: 21.75 Cents	-	-	Increases to 24.25 cents as of July 1, 1993.	TG 9-305
LPG: 21.75 Cents	-	-	Increases to 24.25 cents as of July 1, 1993.	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	Distribution as follows:		
Gasoline and Motor- Vehicle Revenue Account.....	5 cents (gasoline) 3.25 cents (diesel/LPG) 18.5 cents	See authorized distribution below:	All motor fuel taxes in excess of 18.5 cents are distributed to this account. Diesel/LPG distribution increases to 5.75 cents on July 1, 1993.	TG 2-1103
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	Distribution 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	After debt service on County Transportation Bonds. Residue 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.		TR 3-216
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).	64A-3A
Diesel: 21 Cents	-	-		64A-3A
Gasohol: 21 Cents	-	-		64A-3A
LPG: 9.7 Cents (Variable).....	-	-		64A-3A
Department of Revenue.....	Amount required	Refunds of tax.		64A-13
Inland Fisheries and Game Fund.....	0.15 percent (gasoline)	Operation and administration of Division of Fisheries and Game.		64A-13
Public Access Fund.....	0.15 percent (gasoline)	Operation and administration of Department of Fisheries, Wildlife and Environmental Law Enforcement.		64A-13

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, 1993

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
Massachusetts cont.				
Marine Fisheries Fund.....	0.30 percent (gasoline)	Operation and administration of Division of Marine Fisheries.		64A-13
Environmental Law Enforcement Fund.....	0.30 percent (gasoline)	Operation and administration of Department of Environmental Management.		64A-13
Harbors & Inland Water Maintenance Fund.....	0.50 percent (gasoline)	Maintenance dredging and cleaning of harbors, inland waters and great ponds.		64A-13
Cities and Towns, (Highway Fund)....	15 percent (gasoline) 11.76 percent (special fuels)	For reimbursing cities and towns for costs incurred in constructing, maintaining and polbing city or town streets.	As provided for in Massachusetts General Laws: Chapter 64A, Section 13; Chapter 90, Section 34; Chapter 61, Section 31 and Chapter 64E, Section 13.	64A-13; 64E-13
General Fund	15 percent (gasoline)	Mass transportation purposes.	Amount earmarked for Contract Assistance for public (mass) transportation purposes.	64A-13
Infrastructure Fund. ...	32.667 percent (gasoline)	Debt service, capital projects, and capital assistance funds for regional transit authorities.		
Highway Fund.....	Remainder	Distribution 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; 64E-13
	FY 1993 Appropriations			
Debt Service.....	\$ 219,650,052	Principal and interest on State highway debt.		
Board of Retirement.....	\$ 58,643,000	State employees' retirement system.		
Department of Revenue.....	\$ 10,457,468	Collection and administration of motor-fuel tax.		
Metropolitan District Commission.....	\$ 20,624,362	Maintenance and polbing of boulevards and parkways in Greater Boston.		
Governor's Highway Safety Bureau.....	\$ 162,146	Matching funds for a Federal planning and administration grant.		
Executive Office of Public Safety.....	\$ 95,335,869	State police and law enforcement; motor-carrier safety assistance.		
Registry of Motor Vehicles.....	\$ 34,027,995	Collection and administration of motor-vehicle fees.		
Division of Insurance.....	\$ 2,204,504	Administer motor-vehicle liability insurance and appeals on motor-vehicle liability policies.		
Executive Office of Transportation and Construction	\$ 332,355	Administration and planning of State Department of Transportation.		
Department of Highways	\$ 93,752,577	Maintenance and administration of State highways and bridges.	Bond proceeds provide construction funding and Federal-aid matching	
Department of Environmental Management.....	\$ 2,214,070	Resource conservation and protection program, and recreation program.		
Department of Public Utilities.....	\$ 766,737	Administration of Transportation Division.		

PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-FUEL TAX RECEIPTS

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

TABLE MP-100
STATUS AS OF JANUARY 1, 1993

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
MICHIGAN				
Gasoline: 15 Cents	-	-	Rate may be adjusted by Commissioner of Revenue; however, the law does not specify the basis to be used.	207.102
Diesel: 15 Cents	-	-		207.122
LPG: 15 Cents	-	-		207.152
Gasohol: 15 Cents (Variable).....	-	-		207.102
Michigan Transportation Fund.....	All	Distribution as follows:	Includes motor-fuel tax revenue, motor-vehicle and motor-carrier taxes. (See Table MV-106)	247.000
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.		247.000
Miscellaneous Administration Grants.....	Appropriation	Cost of administration.		247.000
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.	318.837
	Remainder	Distribution 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.	247.000
Critical Bridge Fund.....	\$ 3,000,000	Debt service on State Transportation Commission bonds.	Not less than \$3,000,000 is appropriated annually.	247.000
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.		247.001b
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.	247.000
Local Program Fund.....	\$ 20,000,000	See purposes and distributions below.	Not less than \$ 20,000,000 is appropriated annually. (Not more than \$ 33,000,000 is appropriated in FY 1994 and FY 1995; not less than \$ 33,000,000 is appropriated in FY 1996)	247.000
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.	247.000
	Remainder	Distribution as follows:	Not less than 1 percent for non-motorized transportation facilities.	
Local Program Fund.....	60.9 percent	See purposes and distributions below.	The 60.9 percent is comprised of distributions of 39.1 percent to county road commissions, and 21.8 percent to cities and villages. (This is equivalent to the 64.2 percent and 35.8 percent distributions shown below from the Local Program Fund.)	247.000
Local Program Fund.....	\$ 58,000,000	See purposes and distributions below.	Not more than \$ 78,000,000 appropriated annually including the \$ 20,000,000 (\$ 33,000,000 in FY 1994 and FY 1995) distribution shown above. (Not less than \$33,000,000 in FY 1996)	247.000
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, 80 percent of the State Trunkline Fund allocation shall be spent on maintenance (as defined by law) of highways, roads, streets and bridges. See Act 81, Sect. 11 (2) and (6)	247.000

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
Michigan cont. Local Program Fund.....	See distributions above	Distribution as follows:		247-001e
County Road Commission.....	64.2 percent	Distribution as follows:		247.001e
	Allocation	For engineering on county highways.	Up to \$ 10,000 per annum for the sum paid to a registered professional engineer.	247.002
	Allocation	For 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.	247.002
	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.	247.002
	4 percent	Maintenance, improvement, construction, reconstruction, acquisition and extension of county local road systems.	Distributed on County Local Road System basis. (See below)	247.002
	Remainder	Distribution as follows:		247.002
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.	247.002
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 bridge 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.	247.002
Incorporated Cities and Villages.....	35.8 percent	Distribution as follows:		247.001e
	Allocation	Winter maintenance of streets and highways. The residue for maintenance, improvement, construction, reconstruction, acquisition and extension of the major street system, and roadside parks and parkways appurtenant thereto.	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.	247.003
	Remainder	Distribution 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.	247.003
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.	247.003
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.	247.003

PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-FUEL TAX RECEIPTS

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

TABLE MR-100
STATUS AS OF JANUARY 1, 1993

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
MINNESOTA				
Gasoline: 20 Cents	--	--	--	296.02
Diesel: 20 Cents	--	--	--	296.025
LPG: 20 Cents	--	--	--	296.025
Gasohol: 20 Cents	--	--	--	296.02
Highway-User Tax Distribution Fund.....	All	Distribution 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.	64.63; 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.	64.927; 296.16
State Forest Road.....	\$ 675,000	Management and maintenance of forest roads.	Intended to represent fuel used on forest roads. \$ 275,000 must be transferred to counties for county forest roads.	296.16; 296.421
	Remainder	Distribution as follows:		
	95 percent	Distribution 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. Funds are also used to match Federal-aid secondary funds.	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 residue 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 residue 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	Distribution as follows:		161.061
Trunk Highway Fund.....	26 percent	Debt service on trunk highway bonds. Construction, maintenance and administration of trunk highway system and support of State patrol.		161.061
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.	161.061
Municipal-State Aid Street Fund.....	8 percent	Repair and restoration of former trunk highway reverted to municipalities.		161.061

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, 1993

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
MISSISSIPPI Gasoline: 18.2 Cents Diesel: 18.2 Cents LPG: 17 Cents Gasohol: 18.2 Cents	- - - -	- - - -	18¢ in §27-55-11; 0.2¢ in §49-17-407 18¢ in §27-55-313; 0.2¢ in §49-17-407 Same as gasoline. The rates shown for gasoline, diesel, and gasohol include a 0.2 cent Environmental Assurance 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 See remarks 27-59-11 See remarks
Groundwater Protection Trust Fund.....	0.2 cent Environmental Assurance Fee 11 cents (gasoline) 8 cents (diesel) 9 cents (LPG) 4.75 cents (other oil)	Cleanup of underground storage tank leaks.	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. On July 1, 1993, aviation gas distribution increases 5.4 cents, and jet fuel distribution increases 4.75 cents.	19-17-407 27-5-101(i)
Division of State - Aid Road Construction.....	\$ 45,000,000	Construction and reconstruction of state-aid road system, and administrative costs of division.	\$ 3,750,000 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 7 cent (gasoline) 10 cent (diesel) 8 cents (LPG) 6.4 cent (aviation gas) 1 cent (other oil)	Construction, reconstruction and maintenance of highways, or debt service on highway bonds. Distribution as follows:	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. Also receives proceeds of 5.25 cents tax on jet fuel. On July 1, 1993, distribution reduced to 1 cent per gallon of aviation gas and 0.5 cent of the tax on jet fuel. (See table S-106)	27-5-101(a)(ii)(3) 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, 1986.	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 cent (aviation gas) Remainder	Construction and improvement of airports Distribution as follows:	Also receives proceeds of 5.25 cents tax on jet fuel. On July 1, 1993, distribution reduced to 1 cent per gallon of aviation gas and 0.5 cent of the tax on jet fuel. (See table S-106)	27-5-101(b)(v); 27-5-101(d)
State Highway Fund.....	9/14	Distribution as follows:	This fund also receives certain motor-vehicle and other tax revenues (See Tables MV-106 and S-106)	27-5-101(b)(vi)
Highway Bond 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.	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 Remainder	Municipal streets and related usage. State highway construction, maintenance, administration, and matching Federal aid	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. 1/3 of the 9/14 is designated for road construction.	27-5-103
County Road Fund.....	5/14	Distribution as follows:		27-5-101(b)(vi)
Municipal - Aid Fund.....	See remarks Remainder	Municipal streets and related usage. Debt service for county roads and road districts; construction and maintenance of roads and bridges in counties	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 27-5-101(b)(vi)

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, 1993

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
MISSOURI				
Gasoline: 13.03 Cents	-	-	-	142.025; 414.082
Diesel: 13 Cents	-	-	-	142.372
LPG: 13 Cents	-	-	-	142.372
Gasohol: 13.03 Cents	-	-	-	142.025; 414.082
			Includes variable rate inspection fee set annually on gasoline and gasohol. The rate as of January 1, 1993 is 0.03 cent.	
Petroleum Inspection Fund.....	0.03 cent (gasoline)	Administration and cost of inspections.	This is the inspection fee.	414.082
Motor-Fuel Tax Fund.....	Remainder	Distribution as follows:		
State Highways and Transportation Department Fund.....	\$ 7,968,000	City and county share of cost of collection and refunds of motor-fuel collections.	Represents monthly payments of \$ 664,000. This is a predetermined amount that is recalculated annually.	226-300
	Remainder	Distribution as follows:		
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-Ald 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	Distribution 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	For the purpose of land acquisition, construction, reconstruction and maintenance of the 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)
MONTANA				
Gasoline: 21.4 Cents	-	-	20¢ in §15-70-204; 1.4¢ in §15-70-241	See remarks
Diesel: 21.4 Cents	-	-	20¢ in §15-70-321; 1.4¢ in §15-70-346	See remarks
LPG: 0 Cents	-	-	Owners of LPG powered vehicles pay an annual license fee.	-
Gasohol: 21.4 Cents	-	-	Same as gasoline.	See remarks
			A 7 percent surcharge (1.4 cents) on the 20 cent base rate is in effect until September 1, 1993. This surcharge also applies to the LPG license fee.	
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

PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-FUEL TAX REVENUE

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

TABLE MF-106
STATUS AS OF JANUARY 1, 1993

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
Montana Rural Technical Assistance.....	\$ 54,000	To fund the Montana Rural 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.....	\$ 7,623,000	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....	0.5 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
State Highway Account.....	0.25 cent per gallon	Maintenance of State highway system.	Specific dedication for purpose of funding increased cost of maintenance. This account also receives certain motor-vehicle revenues. (See Table MV-106)	60-3-201
Highway Reconstruction Trust Account.....	Amount required	Plan, design and implement a program of reconstruction on Federal-aid System.	Motor-fuel revenues to be allocated only to supplement severance taxes in equaling appropriated expenditures. See Table S-106. This account will terminate June 30, 2003.	60-3-218
State Department of Transportation.....	Remainder	Construction, maintenance and administration of highways.		60-3-203
NEBRASKA Gasoline: 25.2 Cents Diesel: 25.2 Cents LPG: 24.6 Cents Gasohol: 25.2 Cents (Variable).....	- - - -	- - - -	10.5¢ in §66-410; 12.1¢ in §66-414; 2¢ in §66-415; 0.3¢ in §66-1521; 0.3¢ in §66-1522 10.5¢ in §66-605; 12.1¢ in §66-605.02; 2¢ in §66-605.03; 0.3¢ in §66-1521; 0.3¢ in §66-1522 10.5¢ in §66-605; 12.1¢ in §66-605.02; 2¢ in §66-605.03 Same as gasoline. Rates are composed of flat rate taxes of 10.5 cents and 2 cents, and a variable excise tax (presently 14.1 cents) whose rate (presently 13.8 percent) is set annually by the State Board of Equalization and Assessment to insure an adequate Highway Cash Fund. The variable tax is determined quarterly by the Department of Revenue by multiplying the statewide average cost (exclusive of any State and Federal taxes) by the variable tax rate. Gasoline, diesel, and gasohol rates shown include a 0.6 cent "Petroleum Release Remedial Action Fee".	See remarks See remarks See remarks 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 reinstituted when the balance falls below \$ 2,000,000.	66-1518
Highway Allocation Fund.....	2 cents	Distributed 50 percent to cities and 50 percent to counties.		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

PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-FUEL TAX RECEIPTS

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TABLE MF-106
STATUS AS OF JANUARY 1, 1993

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
Highway Trust Fund.....	Remainder	Distribution 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)	
General Fund.....	Amount required	Refunds on motor fuel for export, Federal use, errors and losses.		66-400
Agricultural and Industrial Tax Credits.....	Amount required	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.....	0.75 cent 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.	
Highway Allocation Fund, Highway Trust Fund.....	Remainder	Distribution 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	Distribution as follows:		
Municipalities.....	23 1/3 percent	For construction, maintenance, administration, etc., of city and village streets on State highways.	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	Distribution as follows:		
State-Aid Bridge Fund.....	\$ 384,000	For replacement of county bridges.	Funds matched by allocation from Department of Roads (see below).	39-847.01
Counties.....	Remainder	For 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	Distribution as follows:		
State-Aid Bridge Fund.....	\$ 384,000	For replacement of county bridges.	Matches amount deducted from counties 23 1/3 percent.	39-847.01
Department of Roads (Highway Cash Fund).....	Remainder	For 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.
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.	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. 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, Esmeraldo 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.	373.000; 337.110

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TABLE MP 100
STATES AS OF JANUARY 1, 1992

STATE CODE
SECTION

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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.	580-840
Department of Land and Water Resources	Motor Fuel and Special Fuel Taxes	Distribution as follows:		
Wildlife and Parks	Amount required	Refunds		585-510
County Airport Funds	Taxes on motor fuel	Improvement of landing facilities and watercraft harbor.	Taxes are considered as fees for use of motor fuel used in watercraft.	585-525
	Aviation Fuel Tax	County airport programs and facilities as stated.	Administrative expenses are limited to 5 percent of gross tax collections. By legislative action 0.20, 1981 is transferred to aviation airport prior to disbursement to counties.	
	Remainder	Distribution as follows:		
County Gasoline Tax Fund...	0.6 cent (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 (interstate - old primary roads). Remainder shared with incorporated cities within county.	585-580
County - City....	1.75 cent (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.	585-590
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.	585-100
State Highway Fund...	17.65 cents (gas) All (diesel/17%)	Distribution as follows:	The State Highway Fund receives both motor-fuel tax and motor-vehicle revenues. (See Table MV-100)	585-540; 585-700
Administration	Appropriations	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 and to account 1 percent of the total proceeds are collected. Cost of administration and collection of the 0.6 cent special fuel tax administered by the Motor Vehicle Division, Department of Motor Vehicles, is also limited by legislative appropriations made from the State Highway Fund.	481-080
State Highway Fund	Appropriations	Enforcement of traffic laws.		481-080
	Remainder	Distribution as follows:		
Nevada Department of Transportation	0 cents	Construction and maintenance of public highways.	This amount may not be used in purchase equipment.	585-540; 585-700
Nevada Department of Transportation...	Remainder	Construction, maintenance and administration of designated State highways and Federal-aid highways.		585-540; 585-700
NEW HAMPSHIRE Gasoline: 18.6 Cents Diesel: 18.6 Cents LPG: 18 Cents Gasohol: 18.6 Cents	- - - -	- - - -	18c in §260.32, 0.6c in §146.D-3 Same as gasoline. Same as gasoline. The gasoline, diesel, and gasohol rates shown include a 0.6 cent additional tax for Oil Discharge and Disposal Cleanup Fund but do not include a 0.1 cent additional tax for the Oil Pollution Control Fund, which is assessed on a broad range of petroleum products.	See remarks See remarks 200:52 See remarks
State Treasurer....	Amount required	Refunds of tax.		200:50
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 motor boat 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.	200-60
State Overhead Charges....	Amount required	All charges against Highway Fund for Department of Transportation, Department of Safety and Highway Safety Agency. Includes collection expenses.	Appropriation annually from the Highway Fund for general overhead State charges.	
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.	148-D.3

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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 Highway Fund.....	18 cents	Distribution 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)	260:56
	2 cents	Distribution as follows:		
Highway and Bridge Betterment Account.....	68 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.		226:75
State-Aid Construction and Reconstruction.....	Matched aid/mileage	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 on a sliding scale based on assessed valuation of cities and towns.	235:14
Highway Block Grant Aid (Cities and Towns).....	\$ 16,315,000	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
State and Town Bridge Aid.....	Allocation	Construction and reconstruction of bridges on class II and V highways, and matching Federal-aid funds.	Funds are matched by cities and towns on a sliding scale based on equalized valuation. (Chapter 234).	234:10
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
Highway Surplus Account.....	See remarks	Reallocation to highway purposes.	At close of fiscal year, unused appropriations and excess funds are deposited in this account.	226:11
NEW JERSEY				
Gasoline: 10.5 Cents	-	-	-	54:39-27
Diesel: 13.5 Cents	-	-	-	54:39-27
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.		54:39-72
Department of Transportation.....	\$ 2,000,000	Elimination of grade crossings.		54:39-74
Transportation Trust Fund.....	7 cents	Planning, construction, 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, 1964 Laws). Minimum annual appropriation of \$ 331,000,000 required.	Constitution Article 8, § 2, 4; 27:1B-4
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	

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NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
NEW MEXICO				
Gasoline: 17 Cents	-	-	Includes "Petroleum Products Loading Fee" of \$ 80.00 per 8,000 gallon load (1 cent per gallon) on gasoline, gaschol and diesel.	7-13-3; 7-13A-3
Diesel: 17 Cents	-	-		7-10-3; 7-13A-3
LPG: 16 Cents	-	-		7-13-3
Gaschol: 17 Cents	-	-		7-13-3; 7-13A-3
Corrective Action Fund.....	1 cent	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 \$ 25,000,000 and will be reimposed when the balance drops below \$ 12,000,000.	7-1-825
Gasoline Tax Suspense Fund.....	Remainder	For refund and disposition of motor-fuel taxes as follows:	The Department of Taxation and Revenue allocation for administration is provided by legislative appropriation from the State General Fund. (General Fund supports State highway policy)	
	Amount required	Refunds.		7-13A-3
	Remainder	Distribution as follows:		
Motorboat Fuel Tax Fund.....	0.14 percent	Construction, improvement, and furnishing of boating and related facilities in the State.		7-1-68
State Aviation Fund.....	0.27 percent	Construction and development of public airport facilities.		7-1-67
	11.3 percent	Distribution as follows:		
Municipalities.....	90 percent	Municipal general purposes unless otherwise pledged.	Represents 90 percent of an 11.03 percent distribution. 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.	7-1-69
Counties.....	10 percent	County general purposes.	Represents 10 percent of an 11.03 percent distribution. Distributed among the counties in the proportion to sales outside incorporated municipalities.	7-1-69
County Government Road Fund.....	6.13 percent	County road purposes.	Distributed on mileage basis. Also receives certain motor-vehicle revenues. (See Table MV-100)	7-1-619
Municipalities.....	6.13 percent	Municipal road purposes.	Distributed on taxable gallonage basis.	7-1-627
Municipal Arterial Program.....	1.53 percent	Construction and reconstruction of urban extensions of rural state highways, and other streets determined by the State Highway Department.		7-1-626
State Road Fund.....	Remainder	Maintenance, construction and improvement of State highways, and parks and recreation roads, and matching Federal aid 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-100 and S-100)	7-1-610
NEW YORK				
Gasoline: 22.69 Cents	-	-	4c in TAX 284; 3c in 284-a; 1c in 284c; 0.05c in 284-d; 7.7c in 301-a; 1.94c in 301-f; 5.2c in 301-j	See remarks
Diesel: 24.64 Cents	-	-	6c TAX 282-a; 3c in 282-b; 1c in 282-c; 7.7c in 301-a; 1.94c in 301-f; 5.2c in 301-j	See remarks
LPG: 8 Cents	-	-	4c in TAX 284; 3c in TAX 284-a; 1c in TAX 284c	See remarks
Gaschol: 22.69 Cents (Variable).....	-	-	Same as gasoline.	See remarks
	Distributions as of April 1, 1993		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, gaschol, and LPG. A petroleum testing fee of 0.5 mill (0.05 cent) per gallon applies to gasoline and gaschol. In addition, the State levies a Petroleum Business Tax and a supplementary Petroleum Business Tax on gasoline, gaschol, 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 15 percent (1.94 cents) is applied to the basic and supplemental Petroleum Business Tax Rates. The rate surcharge is scheduled to drop to 10 percent on June 1, 1993, and to expire on June 1, 1994.	
Motor Fuel Quality Account...	0.05 cents	Testing of petroleum products	Starting April 1, 1993, New York is changing from a "General Fund" state, and will dedicate certain highway-user revenues to trust funds. This table reflects the distributions under the new formulas. The distributions as of January 1, 1993 are identified in the remarks section of this table.	TAX 284-d
State General Fund.....	1.94 cents	Subject to appropriation for highways and other purposes. See below.	This is the petroleum testing fee. Does not apply to Diesel or LPG.	TAX 301-g TAX 171-a
			This represents the 15 percent surtax on the Petroleum Business Tax and the Supplemental Petroleum Business Tax. This distribution will drop to 1.29 cents when the surtax drops to 10 percent on June 1, 1993, and will expire on June 1, 1994. Distribution does not apply to LPG.	

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New York cont.	Distributions as of April 1, 1993			
	5.2 cents	Distribution as follows:	This represents the Supplemental Petroleum Business Tax. This is a new distribution beginning April 1, 1993. Distribution does not apply to LPG.	TAX 301-j
State General Fund.....	See remarks	State general purposes.	Amount to be determined by legislation. Prior to April 1, 1993, the full amount went to the General Fund.	TAX 301-j
Dedicated Mass Transportation Trust Fund.....	Apportionment	Construction, maintenance, and operations of mass transit facilities including vehicles. Debt service.	Amount to be determined by legislation. This is a new distribution beginning April 1, 1993.	TAX 301-j
Dedicated Highway and Bridge Trust Fund.....	Apportionment	See below.	Amount to be determined by legislation. This is a new distribution beginning April 1, 1993.	TAX 301-j
	7.7 cents	Distribution as follows:	This is the Petroleum Business Tax base rate. Distribution does not apply to LPG.	
State General Fund.....	Amount required	State general purposes.	This reimburses the General fund for the amount of the utility tax credit that was used to reduce Petroleum Business Tax liability.	TAX 312 TAX 171-a
State General Fund.....	\$ 7,500,000	State general purposes.	\$ 625,000 per month.	TAX 312 TAX 171-a
	Remainder	Distribution as follows:		
State General Fund.....	28.3 percent	State general purposes.	Prior to April 1, 1993, this fund received 82.25 percent. (35 percent, plus 72.7 percent of the remaining 65 percent.)	TAX 312 TAX 171-a
Mass Transit Operating Assistance Account.....	17.7 percent	Operating assistance for metropolitan mass transportation.	Prior to April 1, 1993, this fund received 17.75 percent. (27.3 percent of 65 percent.)	TAX 312
	54 percent	Distribution as follows:	This is a new distribution beginning April 1, 1993.	TAX 312
State General Fund.....	See remarks	State general purposes.	Amount to be determined by legislation.	TAX 312
Dedicated Mass Transportation Trust Fund.....	Apportionment	Construction, maintenance, and operations of mass transit facilities including vehicles. Debt service.	Amount to be determined by legislation. This is a new distribution beginning April 1, 1993.	TAX 312
Dedicated Highway and Bridge Trust Fund.....	Apportionment	See below.	Amount to be determined by legislation. This is a new distribution beginning April 1, 1993.	TAX 312
Dedicated Highway and Bridge Trust Fund.....	4 cents (gasoline/LPG)	Construction and maintenance of highways, parkways and bridges. Debt service.	Prior to April 1, 1993, the Department of Transportation received for highways an amount equal to 37.5 percent. The State General Fund received 62.5 percent.	TAX 289-a(1)
State General Fund.....	6 cents (diesel)	State general purposes.		TAX 289-a(1) TAX 171-a
	3 cents	Distribution 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
Emergency Highway Construction and Reconstruction Fund.....	25 percent	See below.	This amount is credited to the Reserve Account within the fund.	TAX 282-b; TAX 284-a
State General Fund.....	62.5 percent	State general purposes.		TAX 289-a(1) TAX 171-a
	1 cent	Distribution 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 FN 89) Half of this amount is credited to the Reserve Account within the fund.	TAX 282-c; TAX 284-a
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 FN 89) Half of this amount is credited to the Reserve Account within the fund.	TAX 282-c; TAX 284-a

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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
NORTH CAROLINA Gasoline: 22.3 Cents Diesel: 22.3 Cents LPG: 22.3 Cents Gasohol: 22.3 Cents (Variable).....	- - - -	- - - -	§105-434; §105-449.16 Same as gasoline. Same as gasoline. Same as gasoline.	See remarks See remarks See remarks 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 (4.3 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	Distribution 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 Fund.....	Remainder	Leaking underground storage tank correction.		119-18
	Motor-fuel Tax	Distribution as follows:		
Department of Revenue.....	Amount required	Refunds of gasoline tax.		
	Appropriation	Collection and administration of motor-fuel tax.		
	Remainder	Distribution as follows:		
Leaking Underground Storage Tank Fund.....	0.5 cent	Leaking underground storage tank correction		105-445
	Remainder	Distribution as follows:		
State Highway Fund	75 percent	Distribution 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.		
Department 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	Allocation	Construction, reconstruction and maintenance of municipal streets and construction of bikeways located within MFW.	An amount equal to 1.75 cents of the gasoline tax, plus an additional allocation from the Highway Trust Fund, are 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
Counties	Allocation	Construction, reconstruction and maintenance of county roads.	An amount equal to 1.75 cents of the gasoline tax, plus an additional allocation from the Highway Trust Fund, are allocated to eligible counties, on the basis of unimproved 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 Commerce.....	Appropriation	Regulation of franchise buses and trucks.		
Department of Crime Control and 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.		

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TABLE MF-106
STATUS AS OF JANUARY 1, 1993

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
State Highway Trust Fund.....	25 percent	Distribution 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
Municipalities.....	Remainder	Distribution as follows:		
	6.5 percent	Construction, reconstruction and maintenance of municipal streets.	For distribution, see above.	136-176
Counties.....	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
NORTH DAKOTA Gasoline: 17 Cents Diesel: 17 Cents JP-8: 17 Cents Gasoline: 17 Cents	--			87-431-02 87-431-02 87-431-02 87-431-02
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	84-87-16-1
	Furnished for aviation agricultural purposes, or industrial purposes	Highways as follows:		
Motor Fuel Refund Account.....	Amount required	Refund of motor-fuel tax	Refunds are limited to 15.5 cents for industrial users, and 12 cents for agricultural users	87-431-03; 87-431-03.1
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.	87-431-03; 87-431-03.1
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.	
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.	87-433-07
Highway Tax Distribution Fund.....	Appropriation	Collection and administration of motor-fuel tax.	Legislative appropriation of \$ 986,904 for biennium ending June 30, 1993.	87-43.1-29
Highway Tax Distribution Fund.....	Remainder (net of 16 cents)	Distribution 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.	87-43.1-29
State Highway Fund.....	63 percent	Construction, maintenance and administration of State highways, including safety.		84-27-18
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.	84-27-18

PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-FUEL TAX RECEIPTS

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

TABLE MK-100
STATUS AS OF JANUARY 1, 1993

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
OHIO				
Gasoline: 21 Cents	-	-	2c and 14c in \$5735.05; 2c in \$5735.25; 2c in \$5735.29; 1c in \$5735.30	See remarks
Diesel: 21 Cents	-	-	Same as gasoline.	See remarks
UPG: 21 Cents	-	-	Same as gasoline.	See remarks
Gasohol: 21 Cents	-	-	Same as gasoline.	See remarks
(Variable).....	-	-	Rates shown include a base tax of 7 cents plus the fifth tax, the "added motor-fuel tax" of 14 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. (\$735.011)	
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 Remainder	Administrative expenses and refunds of motor-vehicle fuel taxes. Distribution as follows:	Sufficient amounts are placed in account to equal refunds certified by the Tax Commissioner.	5735.23; 5735.26
State and Local Government Highway Distribution Fund.....	14 cents	Distribution as follows:	Represents the variable rate "fifth tax".	5735.23
Ohio Turnpike Authority.....	Amount required Remainder	Construction, repair and maintenance of Ohio Turnpikes. Distribution as follows:	5 cents per gallon sold at turnpike stations. Funds may not be expended for the construction of new interchanges.	5735.23
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 2 cents	Construction and maintenance of State Highways.	This fund also receives certain motor-carrier revenues. (See Table MV-108) This represents the "first tax".	5735.23; 5735.27(B)(1)
Grade Crossing Protection Fund.....	Amount required Remainder	Payment of public share of the cost of reducing hazards at public highway-railway crossings. Distribution as follows:		4907.472; 5735.23
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 2 cents	Maintenance of State Highways.	This represents the "second tax".	5735.23; 5735.27(B)(1)
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)

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, 1993

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
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 MV-106)	5735.30
Department of Highway Safety.....	2 cents		This represents the "fourth tax".	
	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 Gasoline: 17 Cents Diesel: 14 Cents LPG: 17 Cents Gasohol: 17 Cents	- - - -	- - - -	Rates shown composed of the following parts: 4¢ in §68-502; 2.42¢ in §502.2; 1¢ in §502.4; 6¢ in §502.6; 1.5¢ in §16; .08¢ in §20; 1¢ in §22; 1¢ in §17-354 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 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 Same as gasoline Rates shown include additional 1 cent per gallon to fund the Petroleum Storage Tank Release Environmental Cleanup Indemnity Fund.	See remarks See remarks See remarks See remarks
	6 cents	Distribution as follows:		68-504
State Tax Commission Fund.....	3 percent	Collection and administration of tax.		68-504
Incorporated Cities and Towns.....	5 percent	Construction and maintenance of streets and alleys.	These funds are distributed to cities and towns in the proportion which the population, as shown by the last Federal census, bears to the total population of all incorporated cities and towns in the State.	68-504
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.....	70 percent (gasoline) 72.75 percent (diesel/LPG)	Construction, repair and maintenance of State highways.	Tax from 97 1/2% 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, 68-504.1
State Transportation Fund.....	6 cents (gasoline) 5 cents (diesel) 7 cents (LPG)	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 1/2% 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
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)	68-516
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.	68-519
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
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

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

TABLE MP-108
STATUS AS OF JANUARY 1, 1993

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
OREGON Gasoline: 24 Cents Diesel: 24 Cents LPG: 24 Cents Gasohol: 18 Cents	- - - -	- - - -	- - - -	319.020 319.530 319.530 319.020
Motor Vehicles Division.....	Amount required	Collection, administration and refunds of tax.	Receipts are deposited in collection account of the Motor Vehicles Division 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
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-108.) Allocations below are from combined revenues.	366.505
Counties.....	24.36 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
PENNSYLVANIA Gasoline: 22.35 Cents Diesel: 22.35 Cents LPG: 22.35 Cents Gasohol: 22.35 Cents (Variable).....	- - - -	- - - -	8c in §72-2611d; 1c in §72-2612.1; 2c in §75-8101B; 1c in §75-9511.1; 8.4c and 4.95c in §75-9502 Same as gasoline Same as gasoline Same as gasoline 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 (80 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. For the first month (1993), the tax is 10.35 (\$ 4 plus 4.95) cents.	See Remarks See Remarks See Remarks See Remarks
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
Boating Fund, Pennsylvania Fish 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 Boating 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

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, 1993

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
Motor License Fund.....	11.5 cents	Distribution as follows:	Motor License fund receipts are to be used solely for highway purposes and shall not be diverted to any other use.	72-2611; 72-2612.3; 75-8102B; 75-9511
Payments to Municipalities.....	20 percent	(1) For the maintenance, repair, construction, or reconstruction of such public roads or streets for which the municipalities are responsible. (2) For the 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, 1989.	72-2615.3; 75-9511(d)
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	Distribution as follows:	This represents 60 mills of the Oil Franchise Tax.	75-9511
State Highway Transfer and Restoration Restricted Account.....	3/60	To maintain functionality - 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 % of 35 mills of the tax. Distributed on basis of mileage and population as noted above.	75-9511
First Class Cities.....	Amount required	Local highway maintenance and construction.	Increment needed to raise basic allocation to an amount equal to 2 percent of oil company wholesale revenues from sales of gasoline delivered to retail outlets in First Class Cities.	75-9511
Department of Transportation.....	22/60	State highway maintenance.		75-9511
Department of Transportation.....	Remainder	See authorized expenditures above.		Constitution, Art. 8, §11
Motor License Fund.....	4.95 cents	Distribution as follows:	This represents 55 mills 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: 26 Cents (Variable).....	-	-	Variable tax of the greater of 23 cents or 11 percent of wholesale price as determined quarterly. There is an additional variable tax of the greater of 3 cents or 2 percent of the wholesale price.	31-36-7
Department of Administration.....	Amount required	Refunds.		31-36-15
Highway Reconstruction and Repair Account.....	7 cents	Reconstruction and repair of State highways. Debt service of General Obligation bonds.		31-36-20
Rhode Island Public Transit Authority.....	3 cents	Support operations of Rhode Island Public Transit Authority, including free or reduced fare bus rates for the elderly, handicapped and students.		31-36-20
State General Fund.....	16 cents	Subject to appropriation for highway or other purposes.	Some appropriations for highway purposes are made from the General Fund.	31-36-20

PROVISIONS GOVERNING THE DISTRIBUTION 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, 1993

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
SOUTH CAROLINA Gasoline: 16 Cents Diesel: 16 Cents LPG: 16 Cents Gasohol: 16 Cents	- - - -	- - - -	10.34¢ in §12-27-230; 2.66¢ in §12-27-240; 3¢ in §12-27-1210 13¢ in §12-27-310; 3¢ in §12-27-1230 Same as diesel. Same as gasoline.	See remarks See remarks See remarks See remarks
State Tax Commission....	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
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.	12-27-390; 12-27-400
State Highway Fund....	Remainder	Equivalent to 15 cents with distribution 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.	
Department of Highways and Public Transportation....	Net of 9.34 cents	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).	12-27-390
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
SOUTH DAKOTA Gasoline: 16 Cents Diesel: 16 Cents LPG: 16 Cents Gasohol: 16 Cents	- - - -	- - - -	- - - -	10-47A-39 10-47A-357 10-47A-357 10-47A-39
Motor Fuel Tax Fund	All	Distribution 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
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
Unclaimed Nonhighway Agricultural Motor Fuel Tax Fund....	\$ 67,000 per month	Agricultural purposes.	Fund receives this amount monthly until March of 1993.	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.	
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

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, 1993

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
TENNESSEE Gasoline: 20 Cents Diesel: 17 Cents LPG: 14 Cents Gasohol: 20 Cents CNG: 13 Cents	- - - - -	- - - - -	- - - - -	67-3-603 & 604 67-3-603 67-3-1103 67-3-603 & 604 67-3-603
			Distribution is same as gasoline's. CNG is Compressed Natural Gas.	
			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; 67-3-603; 67-3-1103
	Remainder	Distribution 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 1985.		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	Distribution as follows:	Net of 17 cents gasoline, 14 cents diesel, and 11 cents LPG.	
	3 cents (gasoline, diesel, LPG)			67-3-617; 67-3-603; 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; 67-3-603; 67-3-1103
Municipalities.....	33 1/3 percent	See below.		67-3-617; 67-3-603; 67-3-1103
	Remainder	Distribution 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		67-3-603; 67-3-1103
Counties.....	28.6 percent (gasoline) 24.75 percent (diesel) 28.26 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; 67-3-603; 67-3-1103
Municipalities.....	14.3 percent (gasoline) 12.36 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; 67-3-603; 67-3-1103
Highway Fund.....	57.1 percent (gasoline) 61.25 percent (diesel) 58.0 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; 67-3-603; 67-3-1103

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TABLE MV-106
STATUS AS OF JANUARY 1, 1980

NAME OF FUND OR AGENCY	AMOUNT OF PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
TEXAS				
Gasoline: 20 Cents	-	-	-	2-153.102
Diesel: 20 Cents	-	-	-	2-153.202
LPG: 15 Cents	-	-	-	2-153.301
Gasohol: 20 Cents	-	-	-	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.	2-153.503; 2-153.504; 2-153.505
	Unrefunded tax on fuel used in boats	Distribution as follows:		2-153.502
Available School Fund.....	25 percent	Aid to public schools.		2-153.502
Game, Fish and Water Safety Fund.....	75 percent	Acquiring land for recreation purposes and enforcement of Water Safety Act.		2-153.502
General Fund.....	Other unclaimed refundable tax on fuel used off highways	State general purposes.		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.	2-153.501
	99 percent	Distribution as follows:		
Foundation School Fund, State Board of Education....	25 percent (gasoline) 25 percent (diesel) 25 percent (LPG)	Aid to public schools		2-153.503; 2-153.504; 2-153.505
State Highway Fund	80 percent (gasoline) 75 percent (diesel) 75 percent (LPG)	Construction, maintenance and administration of State highways, State highway patrol	This is a permanent fund receiving motor-fuel, motor-vehicle, motor-carrier and other revenues. (See Tables MV-106 and B-106) Expenditures are made from combined revenues	2-153.503; 2-153.504; 2-153.505
	85 percent (gasoline)	Distribution as follows:		
County and District Highway Fund, Board of County and District Road Indebtedness.....	\$ 7,000,000	Subject to expenditures 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 SOHPT.	2-153.503
State Highway Fund.....	Remainder	Construction, reconstruction, improvement and maintenance of farm-to-market roads.		2-153.503
UTAH				
Gasoline: 19 Cents	-	-	-	59-13-201
Diesel: 19 Cents	-	-	-	59-13-201
LPG: 19 Cents	-	-	-	59-13-201
Gasohol: 19 Cents	-	-	-	59-13-201
Transportation Fund.....	All	Distribution 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.	59-13-202

PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-FUEL TAX RECEIPTS

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TABLE MF-106
STATUS AS OF JANUARY 1, 1993

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
Restricted Revenue Account.....	Amount equivalent to use in motor-fuels.	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 165 gallons multiplied by the motor-fuel tax rate.	59-13-201(6)
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.	
	Remainder	Distribution as follows:		
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. Also receives off-highway vehicle registration fees. (See Table MV-106.)	59-13-201(8); 41-22-20
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
VERMONT Gasoline: 18 Cents Diesel: 17 Cents LPG: None Gasohol: 18 Cents	- - - -	- - - -		23-3106 23-3000 23-3106
Petroleum Cleanup Fund.....	1 cent	Cleanup of underground storage tank spills.	Rates shown include a 1 cent per gallon petroleum distributor licensing fee. From petroleum distributor licensing fee.	10-1943
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; 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, 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.		

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TABLE MF - 108
STATUS AS OF JANUARY 1, 1992

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
VIRGINIA				
Gasoline: 17.5 Cents	-	-	-	58.1-2105
Diesel: 18 Cents	-	-	-	58.1-2116
UPG: 16 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 imposed on net imported fuel 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	Distribution 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
	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
State Highway Maintenance and Operating Fund, and Transportation Trust Fund.....	Remainder	Distribution as follows:	These funds receive revenues from motor-fuel taxes and motor-vehicle fees. (See Table MV-106)	
	FY 1992 Appropriations			
Counties Not in State Secondary System.....	\$ 20,615,540	For construction and maintenance of county highways.	All but two counties (Arlington and Henrico) have elected to place their roads under State control.	
Aid to Mass Transit.....	\$ 76,829,210	Aid to regional transportation commissions or local governments.		
Highway Construction.....	\$ 621,412,644	Construction and matching Federal-aid for the Interstate, Primary, Urban and Secondary Systems, and critical highway construction.	Administered by State Department of Transportation.	
Highway Maintenance.....	\$ 510,430,100	Maintenance of the Interstate, Primary and Secondary Systems.	Administered by State Department of Transportation.	
Aid To Cities And Towns.....	\$ 142,152,000	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.	
Administration, Supervision And General Expense.....	\$ 63,556,000	Administration, supervision, engineering and general expenses of the Department of Transportation.		
Other State Agencies.....	\$ 17,678,200	Funds for other agencies administering highways and transportation-related services or programs.		
Other Activities: Capital Outlay.....	\$ 10,200,400	Construction and improvements to operational facilities.	Administered by State Department of Highways and Transportation.	
Land Management.....	\$ 491,200	Regulation of outdoor advertising.		
Transportation Regulation.....	\$ 6,643,500	Truck weight enforcement.		
Planning and Research.....	\$ 2,700,100	Funding for P & R and related activities, and match for Federal aid.		

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TABLE MF-108
STATUS AS OF JANUARY 1, 1983

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
WASHINGTON Gasoline: 23 Cents Diesel: 23 Cents LPG: None Gasohol: 20.7 Cents	- - - -	- - - -	- - - -	82.36.025 82.36.025 82.36.025; 82.36.225
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. Definition of motor-vehicle fuel: Gasoline, special fuels, diesel, natural gas and propane. In order to encourage experimentation with nonpolluting fuels, natural gas and propane are exempt from tax. However, vehicles using such fuels must pay an additional license fee ranging from \$45 to \$250 depending on the gross weight of the vehicle and the fuel tax rate in effect on July 1 of the preceding year, plus a \$5 handling charge per license issued.	
Department of Licensing.....	Amount required	Refund of tax claimed for nonhighway use.		46.68.080
State Treasurer, State Auditor, and Department of Licensing.....	Appropriation	Collection and administration of the tax.		46.68.080
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
	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 16 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.....	0.127 percent	Expended for snowmobile facilities.	Amount of snowmobile fuel tax percentage to be determined by study, the result of which shall be reviewed at least once every four years and revision made when required. 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.....	0.026 percent and 6 cent aviation fuel tax	For airport construction, modernization and administration. Also refunds for fuels sold to exempt aircraft (primarily Federal aircraft).		82.42.080
	Net Revenues	Distribution 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: 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.	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
Urban Arterial Trust Account...	1/3 of 1 cent	Same as the 7.12 percent share of 17 cents shown below.		82.36.025
	5 cents	Distribution as follows:		
Transportation Improvement Board.....	1 50 cents	For transportation projects needed to alleviate congestion caused by economic development and population growth.	87 percent used for street improvements for cities of over 5,000 population, counties and transportation benefit districts. 13 percent used for street improvements in cities of under 5,000 population.	46-66-095
Special Category C Account.....	0.75 cents	Provides bond financing for high cost projects.		46-66-095
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.	46-66-095
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.	46-66-095
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.	46-66-095
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.	46-66-095
State Department of Transportation.....	1 cent	Same as the 45.26 share of 17 cents shown below.		46-66-095

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TABLE MF - 108
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NAME OF FUND OR AGENCY	AMOUNT OF PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
Washington cond.	17 cents	Distribution 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.....	22.76 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. Residue 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
Urban Arterial Trust Account.....	7.12 percent	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.	Counties and cities shall pay 20 percent of total costs from locally collected road funds.	46.68.100
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. 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.	Also receives certain motor-vehicle revenues. (See Table MV - 106)	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 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.	46.68.100

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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
WEST VIRGINIA Gasoline: 20.35 Cents Diesel: 20.35 Cents LPG: 20.35 Cents Gasohol: 20.35 Cents	- - - -	- - - -	15.5¢ in § 11-14-3; 4.85¢ in § 11-15A-13 Same as gasoline. Same as gasoline. Same as gasoline.	See remarks See remarks See remarks See remarks
Gasoline Tax Division, State Tax Department	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
State Road Fund	Remainder	Distribution 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	Distribution 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: 22.2 Cents Diesel: 22.2 Cents LPG: 22.2 Cents Gasohol: 22.2 Cents (Variable).....	- - - -	- - - -	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 23.2 cents per gallon on April 1, 1993.	78.01; 78.015 78.40; 78.405 78.40; 78.405 78.01; 78.015
Conservation Fund, Department of Natural Resources	See remarks	Recreational boating, snowmobile trails and ATV trails.	Receives receipts generated by motorboats, snowmobiles, and ATVs. 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 ATVs. FY 1993 appropriation is \$ 7,938,540.	25.29
Transportation Fund	Remainder		This is a common fund receiving motor-fuel and motor-vehicle revenues. (See Table MV-106) Distribution is from combined revenues.	25.40
	FY 1992 Appropriations	Distribution as follows:		
Department of Revenue	\$ 947,100 \$ 59,500	Motor-fuel tax administration. Railroad and air carrier tax administration.		
Transportation Commission	\$ 1,049,400	Transportation regulation.		
Department of Agriculture	\$ 284,900	Auto repair regulation.		
Department of Public Instruction	\$ 5,029,200	Driver education.		
Vocational, Technical and Adult Education	\$ 849,000	Driver education and chauffeur training, emergency medical operations.		
Department of Natural Resources	\$ 3,566,600	Snowmobile trail areas, motor-vehicle inspection maintenance, carlift deer encirclement, all-terrain vehicle aids, State park roads, boating facilities and enforcement.		
Department of Health and Social Services	\$ 2,200,000	Emergency medical services.		
Wisconsin Conservation Corps	\$ 277,700	Corps' employee compensation and support.		
University of Wisconsin	\$ 61,000	Driver education teachers.		

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TABLE MF - 106
STATUS AS OF JANUARY 1, 1993

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
Department of Military Affairs.....	\$ 121,764	Helicopter medical services, civil air patrol, emergency response training.		
Department of Veteran Affairs....	\$ 150,000	Veteran's Memorial at the Highground in Clark County.		
Local governments....	\$ 1,049,000	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).....	\$ 247,340,345 \$ 51,017,200	Local transportation aids. Mass transportation	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.	
	\$ 747,400	Expressway potholing aids.		
Local transportation assistance....	\$ 14,743,767 \$ 2,825,000 \$ 500,000 \$ 18,809,900 \$ 4,400,000 \$ 3,000,000	Railroad and airport development, Antrak demo project. Railroad crossing protection and repairs. Harbor assistance aid. Local road and bridge improvements. Transportation corridor studies. Facilities' economic assistance and development.		
State Highway facilities....	\$ 191,294,400 \$ 108,026,651 \$ 14,505,000	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....	\$ 37,107,600	Planning, administration and management activities of the DOT.		
Motor-Vehicle services and enforcement....	\$ 56,023,700 \$ 34,134,600 \$ 7,565,700	Vehicle registration and driver licensing. Vehicle inspection and traffic enforcement. Motor-vehicle inspection and maintenance.		
Debt service....	\$ 17,179,006	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.	
WYOMING Gasoline: 9 Cents Diesel: 9 Cents LPG: 9 Cents Gasohol: 5 Cents	- - - -	- - - -	8¢ in §39-6-210; 1¢ in §39-6-215 8¢ in §39-6-900; 1¢ in §39-6-914 See Table S-106 Same as gasoline. Gasoline, diesel, and LPG rates shown include 1 cent additional tax for environmental purposes.	See Remarks See Remarks See Remarks
State Treasurer.....	All	Distribution as follows:		39-6-210(b)
State Highway Fund....	1 cent	Transfers to the "Corrective Action Account" and the "Environmental Policy Financial Responsibility Account."	1 cent additional tax ceases when the balance of the "Corrective Action Account" and the "Environmental Policy Financial Responsibility Account" each exceeds \$ 10,000,000. Tax resumes after the balance in either account drops below \$ 4,000,000.	39-6-305(h)(vi)
State Highway Fund....	Amount required	Collection and administrative expenses.	Deduction not to exceed 2 percent.	39-6-210(c)(i); 39-6-910(c)(i)
	Remainder	Distribution as follows:		
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)(4)
State Treasurer.....	Amount required	Gasoline and gasohol refunds for municipal use..	Municipal use, 7 cents per gallon.	39-6-210(c)(vi)
	Remainder	Distribution as follows:		
	Net diesel revenues	Distribution as follows:		39-6-910(c)(i)
County Road Funds	20 percent	Improvement and maintenance of county roads.	Distribution 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....	Remainder	Maintenance, construction and reconstruction of State Highways.		39-6-910(c)(ii)(C)

PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR-FUEL TAX RECEIPTS

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

TABLE MV-106
STATUS AS OF JANUARY 1, 1992

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
Yielding conf.	Net gasoline and gasohol revenues	Distribution as follows:	Includes distribution of sales and use taxes on other fuels to State Highway Fund.	39-6-210
State Highway Fund (PSF Account).....	25 percent (Net 2 cents)	Construction and reconstruction by State of primary, secondary and forest roads.	The 25 percent is calculated before agricultural refunds are removed.	39-6-210(c)(iv)
State Treasurer.....	Amount required	Gasoline and gasohol refunds for agricultural use.	70 percent of tax refunded if fuel is used for agricultural purposes.	39-6-210(c)(v)
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	Distribution as follows:		
	One - Sixth (Net 1 cent)	Distribution as follows:		39-6-210(d)(i)
State Highway Fund, County Farm-to-Market Road Account.....	75 percent	Construction and reconstruction of county or farm-to-market roads.	Allocated among counties, 80 percent on the basis of rural population and 80 percent on area. Provides State's share (93%) of total cost of these projects. Counties must provide remaining amounts (7%).	39-6-210(d)(ii)(A)
Incorporated Cities and Towns.....	25 percent	Construction and maintenance of streets and alleys.	Divided among the incorporated towns on the basis of population.	39-6-210(d)(ii)(B)
	One - Sixth (Net 1 cent)			
State Highway Fund.....	See remarks	Cities', towns' and counties' contribution to the university's technology transfer program.	Fund receives the lesser of the \$ 31,250 or the contribution required for the program. (See §21-17-115(a)(ii)).	39-6-210(d)(iii)(A)
Incorporated Cities, Towns and Counties.....	Remainder	Construction, reconstruction and maintenance of roads and streets.	Distribution based on sales within the individual jurisdiction.	39-6-210(d)(iv)(B)
	Two - Thirds (Net 4 cents)	Distribution as follows:		39-6-210(d)(i)
State - County Road Construction Fund.....	10 percent	Distribution as follows:		24-2-110(c)
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)).	24-2-110(c)(i)
Counties.....	Remainder	Joint State - County construction and reconstruction program for county roads.	Allocated among counties, 50 percent on basis of rural population and 50 percent on area. Provides State's share (93 percent) of project costs. Counties must provide remaining amounts (7 percent).	24-2-110(c)(ii)
County Road Funds.....	23 percent	Improvement and maintenance of county roads.	Distribution 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)(A)
Cities and Towns.....	2 percent	Improvement and maintenance of streets and alleys in cities and towns of more than 1,400 population.	Apportioned in the ratio which the city's or town's population bears to the total population of all cities and towns at the latest Federal Census.	39-6-210(d)(i)(B)
Debt Service.....	Amount required	Payment of interest on State Highway bonds.		39-6-210(d)(i)(C)
State Highway Fund.....	Remainder	Distribution 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(d)(i)(D)
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 Park Road Account.....	Amount required	Park roads.	Account receives the amount necessary to raise its unencumbered revenues to \$ 500,000 in even-numbered years.	39-6-306
State Highway Fund.....	Remainder	Maintenance, construction, reconstruction and administration of highways, including the State Highway patrol.		39-6-210(d)(i)(D)

STATE LICENSES AND FEES IMPOSED ON WHOLESALE DISTRIBUTORS OF MOTOR FUEL¹

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

TABLE MF-167
STATUS AS OF JANUARY 1, 1988

STATE	TYPE	TERM	RATE	ADMINISTRATIVE AGENCY	DISPOSITION OF REVENUE 2/	REMARKS
	(1)	(2)	(3)	(4)	(5)	(6)
Alabama	License filing fee, gasoline License filing fee, special fuels License fee brands sold	Continuous Continuous Oct. 1 - Sept. 30	\$ 5.00 \$ 5.00 1.00	Department of Revenue Department of Revenue Department of Agriculture and Industries	Public Road and Bridge Fund General Fund Agriculture and Industries 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	\$0.00	Department of Transportation, Motor Vehicle Division	Highway User's Revenue Fund	License required for imports of gasoline, aviation gasoline, kerosene, diesel and reining or blending.
Arkansas	Operating license, gasoline distributor Operating license, distillate special fuels supplier Operating license, liquefied gas special fuels supplier Liquefied Petroleum Gas Board permit-Class B	Continuous Continuous Continuous Annual	- - - 100.00	Department of Finance and Administration, Motor Fuel Tax Section Liquefied Petroleum Gas Board	- - - Liquefied Petroleum Gas Board Fund	- - - All suppliers and users must be permit holders.
California	Distributors license Producers and brokers license	Continuous Continuous	- -	Board of Equalization Board of Equalization	Motor Vehicle Fuel Account	- -
Colorado	Special fuel dealers license	Continuous	10.00	Department of Revenue	General Fund	-
Connecticut	Distributors license	Continuous	-	Department of Revenue Services	-	-
Delaware	Gasoline distributors license Special fuel suppliers license	July 1 - June 30 July 1 - June 30	10.00 10.00	Motor Fuel Tax Administration Motor Fuel Tax Administration	Transportation Trust Fund Transportation Trust Fund	- -
Dist. of Col.	Importers 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	Distributors license	Continuous	10.00	Department of Revenue, Motor Fuel Tax Unit	General Fund	-
Hawaii	Distributors license	Continuous	-	Department of Taxation	-	-
Idaho	Operating license	Continuous	50.00	Tax Commission	Tax Commission	-
Illinois	Distributors license Special fuel suppliers license	Continuous Continuous	- -	Department of Revenue Department of Revenue	- -	Blenders required to obtain permit and bond. -
Indiana	Gasoline distributors license	Continuous	100.00	Department of Revenue, Special Tax Division	Motor Vehicle Highway Account	License becomes permanent with a mini- mum distribution of 500,000 gallons annually for in-State distributors
Iowa	Distributors license	Continuous	10.00	Department of Revenue	Same as other motor fuel revenue	-
Kansas	Distributors license Manufacturers license Importers license Liquid fuel carrier permit	Continuous Continuous Continuous Calendar year	\$ 5.00 25.00 15.00 10.00	Department of Revenue, Business Tax Bureau, Motor Fuel Tax Section	General Fund General Fund General Fund General Fund	Rate shown is for first location; 50 cents fee for each additional location. - - Rate is per truck.
Kentucky	Dealers license	Continuous	-	Revenue Cabinet	-	-
Louisiana	Special fuel suppliers license	Continuous	-	Department of Revenue	Highway Fund	-
Maine	Distributors certificate Exporters certificate Importers certificate	Continuous Continuous Continuous	- - -	Tax Assessor Tax Assessor Tax Assessor	- - -	- - -
Maryland	Operating license, gasoline dealer	Annual	-	Comptroller, Motor Fuel Tax Division	Transportation Trust Fund Waterways Improvement Fund, and Fisheries Research and Development Fund	-
Massachusetts	Distributors license Supplier/wholesaler special fuel Unclassified importer Exporters license	Calendar year Calendar year Calendar year Calendar year	100.00 1.00 100.00 100.00	Massachusetts Department of Revenue	Highway Fund - Highway Fund -	- - - -
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 Storage license	Continuous Calendar year	- Varies	State Tax Commission City or County Tax Collector	- General Fund	- Rate ranges from \$50 to \$250 in relation to storage capacity.
Missouri	Distributors license	Continuous	-	Department of Revenue	Highway Fund	-
Montana	Operating license	Calendar year	200.00	Department of 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 fee.
	Wholesale license Gasoline manufacturers, importers exporters license	Calendar year Continuous	200.00 -	Department of Transportation Department of Transportation	- -	Nonmetered bulk fees are \$20 for tank 2,000 gallons or under, plus \$4 for each additional 1,000 gallons.

STATE LICENSES AND FEES IMPOSED ON WHOLESALE DISTRIBUTORS OF MOTOR FUEL¹

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

TABLE MF-107
STATUS AS OF JANUARY 1, 1980

STATE	TYPE	TERM	RATE	ADMINISTRATIVE AGENCY	DISPOSITION OF REVENUE ^{2/}	REMARKS
	(1)	(2)	(3)	(4)	(7)	(8)
Nebraska	Tax credit gasoline license Special fuel dealers license Liquid fuel carrier permit	Continuous Continuous Calendar year	- - 10.00	Department of Revenue Department of Revenue Department of Revenue	- - General Fund	- - No fee if under 1,800 gallons per vehicle.
Nevada	Dealers license	Continuous	5.00	Department of Taxation	Highway Fund	-
New Hampshire	Distributors license	Continuous	-	Department of Safety, Road Toll Administration	Highway Fund	-
New Jersey	Distributors license Importer's license Exporters license Gasoline jobbers license Wholesalers license Motor fuel transporter license Storage facility operator license	3 Years 3 Years 3 Years 3 Years 3 Years Annual Annual	450.00 450.00 450.00 450.00 450.00 50.00 150.00	Department of Treasury, Division of Taxation	General Fund	- - - - - Land or water conveyance. -
New Mexico	Operating registration	Continuous	-	Department of Taxation and Revenue, Returns Processing Division	-	Registration issued after filing of bond.
New York	Distributors registration	-	-	Department of Taxation and Finance, Audit Division	-	No license, but distributors must be registered.
North Carolina	Distributors license, gasoline Suppliers license, special fuel Pump license	Continuous Continuous July 1 - June 30	- - Varies	Department of Revenue, Motor Fuel Tax Division	- - General Fund	If not licensed, tax must be paid directly to supplier at time of purchase. Tax must be paid to supplier by bulk user or reseller. Fee of \$ 2 to \$ 10 paid on each pump from which fuels are sold at retail.
North Dakota	Operating license, gasoline Operating license, special fuels Special liquefied petroleum gas dealers license	Continuous Continuous Continuous	20.00 10.00 20.00	Tax Commissioner, Motor Fuel Tax Section	General Fund Highway Tax Distribution Fund: State highways 63 %, county roads and city streets 37 %	
Ohio	Operating license	Continuous	5.00	Department of Taxation	General Revenue Fund	
Oklahoma	Distributors license (includes diesel fuel)	Continuous	-	Tax Commission	Retained by Tax Commission to defray costs of delinquent accounts	
Oregon	Operating license	Continuous	-	Department of Transportation, Motor Vehicle Division	-	-
Pennsylvania	Distributors 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 Special fuel suppliers license	Continuous Continuous	- -	Tax Commission	- -	- -
South Dakota	Operating license	Annual	-	Department of Revenue, Motor Vehicle Division	-	-
Tennessee	Operating permit Oil depot privilege license Oil peddlers wagon	Continuous Annual Annual	- Varies Varies	Department of Revenue Department of Revenue Department of Revenue	- General Fund General Fund	- Renewal on date of beginning business. Rate is 0.05 cent per gallon. -
Texas	Gasoline distributor Diesel fuel supplier	Continuous Continuous	- -	Comptroller of Public Accounts	- -	- -
Utah	Distributors license	Continuous	30.00	Tax Commission	General Fund	-
Vermont	Distributors license Diesel distributors license	Continuous June 1 - May 31	- -	Department of Motor Vehicles	-	Wholesaler or retailer who imports or causes to be imported, motor fuel is classified as a distributor.
Virginia	Dealers license Limited dealers license Jobbers license	Continuous Continuous Continuous	- - -	Department of Motor Vehicles	- - -	
Washington	Distributors license	Continuous	10.00	Department of Licensing, Pre-Rate and Fuel Tax Division	Motor Vehicle Fund	
West Virginia	Business franchise license	July 1 - June 30	15.00	Tax Department, Excise and License Tax Division	General Revenue Fund	-
Wisconsin	Wholesalers license	Continuous	-	Department of Revenue	Transportation Fund	-
Wyoming	Operating license, gasoline Operating license, diesel fuel	Annual Continuous	10.00 15.00	Department of Transportation, Gasoline Tax Division	Department of Transportation	- -

^{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 FUEL¹

ON INFORMATION OBTAINED FROM STATE
STATUTES AND ON THE LAWS OF THE STATES

TABLE MF-106
STATUS AS OF JANUARY 1, 1983

STATE	TYPE	TERM	RATE	ADMINISTRATIVE AGENCY	DEPOSITION OF REVENUE \$	REMARKS
	(1)	(2)	(3)	(4)	(5)	(6)
Ala	Pump license	Oct. 1 - Sept. 30	Varies	County Probate Judges and License Commissioners	County Probate Judges for collection expenses: 2.5 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.
Ala	Qualified Dealer License	Annual	-	Department of Revenue	General Fund	Must be licensed to sell tax-exempt fuel.
Ala	Special fuel vendors license	Continuous	\$10.00	Department of Transportation, Motor Vehicle Division	Highway Users Revenue Fund	Filing fee per branch station \$5.
Ala	Operating license, distillate special fuels dealer	Continuous	-	Department of Finance and Administration, Motor Fuel Tax Section	Highway Users Revenue Fund	-
Ala	Operating license, liquefied gas special fuels dealer	Continuous	-	Department of Finance and Administration, Motor Fuel Tax Section	Highway Users Revenue Fund	-
Ariz	Motor oil fee	Quarterly	0.014	Department of Food and Agriculture, Division of Measurement Standards	Administration and Entertainment	Fee is per gallon not to exceed maximum of 2 cents per gallon.
Ariz	-	-	-	-	-	-
Ariz	Pump license	Oct. 1 - Sept. 30	32.00	Motor Vehicle Commissioner	General Fund	\$2 per extra pump at any one station.
Ariz	Seller's license, special fuels Examination of location of stations and pumps on trunk or State -aid roads or in towns under 10,000 population	Continuous	280.00	-	With other motor vehicle receipts	Rate is per station, \$40 when sold, \$40 per pump added, \$40 per relocated pump.
Ariz	Retail license, gasoline	July 1 - June 30	5.00	Department of Transportation, Motor Fuel Tax Administration	Transportation Trust Fund	-
Ariz	Special fuel dealers license	July 1 - June 30	10.00	-	-	-
Cal	Pump license	Nov. 1 - Oct. 31	17.00	Department of Economic Development, Bureau of Licenses and Inspections	General Fund	License required for each pump.
Cal	Operating license	Annual	5.00	Department of Revenue	General Fund	-
Cal	Vendors refund permit pump registration	Continuous	-	Department of Revenue, Motor Fuel Tax Unit	-	-
Cal	Retail dealers permit	Calendar year	5.00	Department of Taxation	General Fund	-
Cal	Operating license	Continuous	\$0.00	Tax Commission	Tax Commission	-
Cal	Special fuel dealers license	-	-	-	-	-
Cal	-	-	-	-	-	-
Cal	Special fuel dealers license, diesel	Annual	\$0.00	Department of Revenue, Special Tax Division	Motor Vehicle Highway Account	-
Cal	Special fuel dealers license	Continuous	-	Department of Revenue, Estate Tax Division	-	License required for each type of special fuel sold.
Cal	Special fuel user - dealer license	Continuous	5.00	Department of Revenue, Business Tax Bureau, Motor Fuel Tax Section	General Fund	-
Cal	Liquefied petroleum user - dealer license	-	5.00	-	-	-
Cal	Distributors license	-	5.00	-	-	Motor fuel license required of any retail dealer if he sells any non-highway motor fuel.
Cal	Gasoline dealer	Continuous	-	Revenue Cabinet	-	-
Cal	Special fuel dealer	-	-	-	-	-
Cal	Liquefied petroleum gas dealer	-	-	-	-	-
Cal	Special fuel retail dealers license	Continuous	-	Department of Revenue	-	-
Cal	Special fuel dealers license	Continuous	-	Tax Assessor	-	-
Cal	Special fuel sellers license	Annual	-	Comptroller, Motor Fuel Tax Division	Transportation Trust Fund, Waterways Improvement Fund and Fisheries Research and Development Fund	-
Massachusetts	Motor fuel and/or lubricating oil sellers license	Calendar year	100.00	Executive Office Consumer Affairs, Division of Standards	General Fund	-
Massachusetts	Special fuel user - seller license	July 1 - June 30	1.00	-	-	-
Massachusetts	Antitrust sale permits	-	25.00	-	-	-
Michigan	Retail dealer certificate	Calendar year	10.00	Department of Treasury, Motor Fuel Tax Division	General Fund	-
Michigan	Retail diesel dealer license	Calendar year	10.00	-	-	-
Michigan	Liquefied petroleum license	Calendar year	1.00	-	-	-
Minnesota	Special fuel dealers license	Oct. 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 \$6 in municipal areas depending on population. Fee is \$1 in rural areas.

STATE LICENSES AND FEES IMPOSED ON RETAIL DEALERS OF MOTOR FUEL¹

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

TABLE MF-100
STATUS AS OF JANUARY 1, 1983

STATE	TYPE	TERM	RATE	ADMINISTRATIVE AGENCY	DISPOSITION OF REVENUE ^{2/}	REMARKS
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Missouri	Special fuel dealers license	Continuous	-	Department of Revenue	-	-
Montana	Operating license	Calendar year	Varies	Department of Business Regulations, Weights and Measures Division Department of Transportation	General Fund	-
	Special fuel dealers license	Continuous	-		-	-
Nebraska	Tax credit gasoline license	See remarks	-	Department of Revenue	-	License to sell "tax credit gasoline" extends to January 1 of the following year. Fee is per place of business.
	Special fuel dealers license	Continuous	1.00		General Fund	-
Nevada	Special fuel dealers 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 Revenue, Return Processing Division Motor Transportation Division	-	-
	Special fuel dealers license	Calendar year	5.00		Motor Transportation Suspense Fund	License required for each place of business.
New York	-	-	-	-	-	-
North Carolina	Automobile service station license	July 1 - June 30	50.00	Department of Revenue, License and Excess Tax Division	General Fund	Rate applies to each service station location.
North Dakota	Liquefied petroleum gas retail dealer's 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	For liquefied petroleum gas only.
	Special fuel dealers license	-	-		-	-
Oregon	Special fuel vendors license	Continuous	-	Department of Transportation, Motor Vehicles Division	-	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	1.00	Department of Administration, Division of Taxation	General Fund	-
South Carolina	Refund gasoline dealers permit	Continuous	-	Tax Commission	-	-
South Dakota	Special fuel distributor license Special fuel dealer license	Annual Annual	- -	Department of Revenue, Motor Vehicle Division	- -	Deals in tax-paid fuel only.
Tennessee	Sellers 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 19.00	Tax Commission	General Fund	License required for each site.
Vermont	Deeal dealer license	June 1 - May 31	-	Department of Motor Vehicles	-	Monthly reporting (exemption available)
Virginia	Supplier license	Continuous	-	Department of Motor Vehicles	-	-
Washington	Special fuel dealers license	April 15 - April 14	-	Department of Licensing, Piracy and Fuel Tax Division	Motor Vehicle Fund	-
West Virginia	Business transfer certificate	July 1 - June 30	15.00	Tax Department, Excise and License Tax Division	General Revenue Fund	Certificate required for each place of business.
Wisconsin	Special fuel user or dealer license	Continuous	-	Department of Revenue	Transportation Fund	-
Wyoming	Operating license	Continuous	5.00	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 FUEL¹

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

TABLE MF-108
STATUS AS OF JANUARY 1, 1965

STATE	TYPE	TERM	RATE	ADMINISTRATIVE AGENCY	DISPOSITION OF REVENUE 2/	REMARKS
	(1)	(2)	(3)	(4)	(5)	(6)
Alabama	Special fuel users 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 users license	Continuous	10.00	Department of Transportation, Motor Vehicle Division	Highway Users Revenue Fund	-
Arkansas	Gasoline bonded users license	Continuous	-	Department of Finance and Administration, Motor Fuel Tax Section	-	-
	Distate special fuel users license	-	-	-	-	-
	Liquefied gas special fuel users permit	Annual	Varies	-	Apportionment Fund	From \$118 to \$444 (\$95 to \$180 for farm vehicle), based on class of vehicle in lieu of gallons tax.
	Liquefied Petroleum Gas Board permit - Class 1	-	200.00	Liquefied Petroleum Gas Board	Liquefied Petroleum Gas Board Fund	-
California	Special fuel users permit	Continuous	-	Board of Equalization	-	-
Colorado	Special fuel users 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 users 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	-
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 users permit IFTA permit	Continuous Annual	- 4.00	Tax Commission	Tax Commission Administration	-
Illinois	Bulk users of special fuel	Continuous	-	Department of Revenue	-	-
Indiana	Special fuel users license, diesel	Continuous	25.00	Department of State Revenue, Special Tax Division	Motor Vehicle Highway Account	-
Iowa	Special fuel users license	Continuous	-	Department of Revenue	-	-
Kansas	Refund permit	3 Years	8.00	Department of Revenue, Motor Fuel Tax Section	General Fund	-
	Special fuel users license	Continuous	5.00	-	-	-
	Liquefied petroleum license	-	5.00	-	-	-
	Interstate motor fuel users license	-	-	-	-	-
	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 users license	Continuous	-	Department of Revenue	-	-
Maine	Special fuel users license	Annual	-	Tax Assessor	-	-
Maryland	Special fuel users license	Annual	-	Comptroller, Motor Fuel Tax Division	Transportation Trust Fund, Waterways Improvement Fund and Fisheries Research and Development Fund.	-
Massachusetts	Special fuel vehicle permit	Calendar year	7.00	Department of Revenue	Highway Fund	Fee is per vehicle.
	Special fuel suppliers license	-	1.00	-	-	-
	Special fuel user-seller license	-	1.00	-	-	-
Michigan	Diesel motor carriers (3 or more axles, over 24,000 pounds)	May 1 - April 30	82.00	Department of Treasury, Motor Fuel Tax Division	Transportation Fund	Pays 6 cents per gallon less at pump. Quarterly report required.
	Resident fee	-	25.00	-	-	-
	Nonresident fee	-	-	-	-	-
Minnesota	Special fuel bulk purchasers license	Dec 1 - Nov 30	25.00	Department of Revenue, Petroleum Division	General Fund	-
Mississippi	-	-	-	-	-	-
Missouri	Special fuel users license	Continuous	-	Department of Revenue	-	-
Montana	Special fuel dealers license	Continuous	-	Department of Transportation	-	-
	Special fuel users license	Calendar year	-	-	-	-
	IFTA license	-	-	-	-	-
Nebraska	Permit to purchase tax credit	Continuous	1.00	Department of Revenue	Administrative Expense of Tax Credits General Fund	No credit for less than 40 gallons purchased.
	Gasoline interstate carrier permit	-	1.00	-	-	-
	Trip permit	72 Hours	10.00	-	Highway Trust Fund	-
	Special fuel users permit	Annual	60.00 Minimum	-	-	3 percent administration fee for County Treasurer.

STATE LICENSES AND FEES IMPOSED ON USERS OF MOTOR FUEL¹

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

TABLE MF-108
STATUS AS OF JANUARY 1, 1983

STATE	TYPE	TERM	RATE	ADMINISTRATIVE AGENCY	DISPOSITION OF REVENUE ^{2/}	REMARKS
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Nevada	Special fuel users license	Calendar year	-	Department of Motor Vehicles and Public Safety, Motor Carrier Division	-	-
New Hampshire	Special fuel users license	Jan. 1 - Dec. 31	5.00	Department of Safety, Road Toll Administration	Highway Fund	-
New Jersey	-	-	-	-	-	-
New Mexico	Special fuel users permit	Calendar year	2.00	Motor Transportation Division	Road Fund	Fee is per vehicle.
New York	-	-	-	-	-	-
North Carolina	Highway fuel use tax registration ^{3/}	Continuous	-	Department of Revenue, Motor Fuel Tax Division	-	Fee is for 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	-
	Gas tax assignment permit to farmers	Continuous	-	-	-	-
Ohio	-	-	-	-	-	-
Oklahoma	Special fuel users 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 users license	Continuous	-	Department of Transportation, Motor Vehicles Division	-	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	Users identification	2 Years	8.00	Tax Commission	Highway Fund; additional fee to Motor Transportation Fund for distribution to incorporated cities and towns.	-
South Dakota	Bulk purchaser license, liquefied petroleum gas	Annual	-	Department of Revenue, Motor Vehicle Division	-	-
	Special fuel users license	Annual	-	-	-	-
Tennessee	Limited users permit	Continuous	-	Department of Revenue	-	-
Texas	Refund filing fee interstate trucker, gasoline and diesel fuel	-	1.50	Comptroller of Public Accounts	Comptroller's enforcement	-
	Interstate truckers 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 users permit ^{4/}	Annual	(5)	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 licenses 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 Division	Motor Vehicle Fund	-
	Refund permit	Continuous	-	-	-	-
West Virginia	Motor carrier road tax registration fee	July 1 - June 30	5.00	Tax Department, Division of Excise and License Tax	Cash Funds Numbers 1 and 2	Fee is per vehicle.
Wisconsin	Special fuel user or dealer 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 the table.

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

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

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

STATE LIQUID-FUELS INSPECTION FEES¹TABLE MF-110
STATUS AS OF JANUARY 1, 1993BASED ON INFORMATION OBTAINED FROM STATE
AUTHORITIES AND ON THE LAWS OF THE STATES

STATE	AMOUNT FOR INSPECTION OF PETROLEUM PRODUCTS			INSPECTION AND/OR COLLECTION AGENCY	DISPOSITION OF REVENUE	REMARKS
	FEE (CENTS) 2/	UNIT 3/	PRODUCTS INSPECTED (MOTOR FUEL AND OTHER) (3)			
Alabama	2	Gallon	Gasoline, benzene, diesel fuel, kerosene, naphtha	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	1 Cent kerosene except 0.025 cent for jet, maritime, farm tractor and railroad locomotive fuel.
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	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	-	-	-	-	-	-
Indiana	0.8	Gallon	Gasoline, kerosene, jet fuel and number 1 fuel oil	Special Tax Division, Department of Revenue	General Fund	-
Iowa	-	Barrel	Motor fuel, illuminating oil	Inspection, Motor Fuel and Oils 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	0.031	Gallon	Gasoline, jet fuel, kerosene, tractor fuel	Department of Revenue, Petroleum Products Tax Division	Retained for costs of inspection	-
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	0.00025	Gallon	All	Department of Revenue, Petroleum Division	General Revenue Fund 4/	-
Mississippi	-	-	All	State Tax Commission	-	Inspection performed at discretion of State Tax Commission or appointed agent.
Missouri	0.5 - 1.5	Barrel	Kerosene, motor fuel	Department of Agriculture, Weights and Measures Division	Petroleum Inspection Fund	Fee is at discretion of Collector of Revenue.
Montana	-	-	All	Department of Business Regulations, Weights and Measures Division	General Revenue Fund	Inspection fee is included in license fee.
Nebraska	-	-	All	State Department of Revenue	-	-
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	-

STATE LIQUID-FUELS INSPECTION FEES¹

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

TABLE MF-110
STATUS AS OF JANUARY 1, 1993

STATE	AMOUNT FOR INSPECTION OF PETROLEUM PRODUCTS			INSPECTION AND/OR COLLECTION AGENCY	DISPOSITION OF REVENUE	REMARKS
	FEE (CENTS) 2/	UNIT 3/	PRODUCTS INSPECTED (MOTOR FUEL AND OTHER)			
	(1)	(2)	(3)	(4)	(5)	(6)
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	0.0005	Gallon	Motor fuel	Department of Tax and Finance	-	Revenue used to test quality of motor fuels used in New York State.
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 leasing underground storage tank fund, remainder on non-highway 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 manufacture 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	1.4	Gallon	All	Department of Revenue	\$12,017,000 annually to cities and counties; 98 percent of remainder to Highway Fund, balance to General Fund.	Fees on fuel in transit are 0.8 cent per gallon for first 50 gallons and 0.8 cent for each additional gallon. Fuel temporarily stored for export is 0.05 cent and petroleum products not subject to inspection are 0.7 cent.
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	- See remarks	-	Motor fuel Oxygenated fuels	Department of Agriculture Local air pollution control authorities	-	Does not apply to aviation fuel, LPG, and marine fuel. Fees from \$500 (small volume blender) to \$25,000 (very large volume blender)
West Virginia	-	-	-	-	-	-
Wisconsin	2	Gallon	Gasoline, kerosene, fuel oil, burner oil, diesel fuel oil	Department of Industry, Labor and Human Relations	Program revenue	-
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, 1993¹

TABLE MF-121T
SHEET 1 OF 2
MAY 1993

(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	07/01/91	8	07/01/91	-	-	-	-	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	03/01/91	18.7	04/01/91	-
California *	17	01/01/93	17	01/01/93	6	01/01/76	17	01/01/93	-
Colorado *	22	01/01/91	20.5	01/01/92	20.5	01/01/92	22	01/01/91	-
Connecticut	28	01/01/93	18	09/01/91	28	01/01/93	27	01/01/93	1
Delaware *	19	01/01/91	19	01/01/91	19	01/01/91	19	01/01/91	-
Dist. Of Col.	20	10/01/92	20	10/01/92	20	10/01/92	20	10/01/92	-
Florida *	11.8	01/01/93	21	01/01/93	13.2	01/01/93	11.8	01/01/93	-
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	21	04/01/91	21	05/01/92	-
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 *	15.4	04/09/90	12.4	04/09/90	15	04/09/90	15.4	04/09/90	-
Louisiana *	20	01/01/90	20	01/01/90	20	01/01/90	20	01/01/90	-
Maine	19	07/17/91	20	04/01/89	18	04/01/89	19	07/17/91	-
Maryland	23.5	05/01/92	21.75	01/01/93	21.75	01/01/93	23.5	05/01/92	-
Massachusetts *	21	01/01/91	21	01/01/91	9.7	01/01/93	21	01/01/91	-
	21	01/01/91	21	01/01/91	9.3	04/01/93	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	20	05/01/88	20	05/01/88	-
Mississippi *	18.2	07/01/90	18.2	07/01/90	17	01/01/89	18.2	07/01/90	-
Missouri *	13.03	04/01/92	13	04/01/92	13	04/01/92	13.03	04/01/92	-
Montana *	21.4	09/01/92	21.4	09/01/92	-	-	21.4	09/01/92	-
Nebraska *	25.2	01/01/93	25.2	01/01/93	24.6	01/01/93	25.2	01/01/93	-
	23.3	04/01/93	23.3	04/01/93	22.7	04/01/93	23.3	04/01/93	-
Nevada	24	10/01/92	27	10/01/92	23	10/01/92	24	10/01/92	-
New Hampshire *	18.6	06/16/91	18.6	06/16/91	18	06/16/91	18.6	06/16/91	-
New Jersey *	10.5	07/01/88	13.5	07/01/88	5.25	07/01/88	10.5	01/01/92	-
New Mexico *	17	07/01/90	17	07/01/90	16	07/01/90	17	07/01/91	-
New York *	22.89	01/01/92	24.84	01/01/92	8	01/01/92	22.89	01/01/92	-
North Carolina *	22.3	01/01/93	22.3	01/01/93	22.3	01/01/93	22.3	01/01/93	-
North Dakota *	17	07/01/89	17	07/01/89	17	07/01/89	17	07/01/91	-
Ohio *	21	07/01/91	21	07/01/91	21	07/01/91	21	07/01/91	-
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	19	01/01/93	5
Pennsylvania *	22.35	09/01/91	22.35	09/01/91	22.35	09/01/91	22.35	09/01/91	-
Rhode Island *	26	04/01/91	26	04/01/91	26	04/01/91	26	04/01/91	-
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	04/01/90	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	16	07/01/92	17.5	07/01/92	-
Washington *	23	04/01/91	23	04/01/91	-	-	20.7	04/01/91	2.3
West Virginia *	20.35	04/01/89	20.35	04/01/89	20.35	04/01/89	20.35	04/01/89	-
Wisconsin *	22.2	04/01/91	22.2	04/01/91	22.2	04/01/91	22.2	04/01/91	-
	23.2	04/01/93	23.2	04/01/93	23.2	04/01/93	23.2	04/01/93	-
Wyoming *	9	07/01/89	9	07/01/89	-	-	5	07/01/89	4
Mean	18.66		18.74		15.39		18.2		
Weighted Avg.	18.28		18.72		12.19		18.28		
Federal Tax	14.1	12/01/90	20.1	12/01/90	14	12/01/90	8.7	12/01/90	5.4

TAX RATES ON MOTOR FUEL – APRIL 1, 1993¹

TABLE MF-121T
SHEET 2 OF 2
MAY 1993

STATE	SALES TAX	
	PERCENT	REMARKS
Alabama	4	Applies to fuel not taxable under gallonage tax laws.
Arizona	5	Applies to fuel not taxed under the motor-fuel or use-fuel taxes.
Arkansas	4.5	Special fuel for municipal buses and gasoline are exempt.
California	8	Applies to sales price including Federal and State motor-fuel taxes.
Del. Or Col.	8	Applies to fuel not taxable under gallonage tax laws.
Georgia	3	A second motor-fuel tax applies 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.
Illinois	8.25	Applies to sales price excluding Federal and State motor-fuel taxes. For gasoline, only 70 percent of the price is subject to sales tax.
Indiana	5	Applies to sales price including Federal and State motor-fuel taxes.
Iowa	5	Fuel on which the gallonage tax was paid and not refunded is exempt. Gasohol is exempt.
Kansas	4.9	Applies to fuels not taxable under the gallonage tax laws.
Kentucky	6	Applies to sales price exclusive of Federal tax, of fuels not taxable under the gallonage tax laws.
Louisiana	4	Fuels subject to gallonage 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 gallonage tax laws.
Massachusetts	5	Applies to fuels not taxable under the gallonage tax laws.
Michigan	4	Applies to sales price including Federal gallonage tax except when used in a passenger vehicle with capacity of 10 or more for hire over regularly scheduled routes in Michigan.
Minnesota	6	Applies to fuels not taxable under the gallonage tax laws.
New Mexico	5	Applies to fuels not taxable under the gallonage 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 gallonage tax laws.
Ohio	5	Applies to fuels not taxable under the gallonage tax laws.
Oklahoma	4.5	Applies to fuels not taxable under the gallonage tax laws.
Pennsylvania	6	Applies to fuels not taxable under the gallonage 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 gallonage tax laws.
Tennessee	4.5	Applies to sales price of aviation fuel only.
Texas	8.25	Applies to fuels not taxed or exempted under other laws.
Utah	5	Applies to fuels not taxable under the gallonage tax laws.
Virginia	2	Applies to retail sales within a county or city which is a member of any transportation district in which a heavy rail commuter mass transportation system or a bus commuter mass transportation system is owned and operated by a transportation agency.
Washington	6.5	Applies to sales price including Federal and State gallonage taxes. The following are exempt: certain providers of public transportation of handicapped persons; alcohol for use as motor vehicle fuel, and certain commercial fishing vessels.
Wisconsin	5	Applies to fuels not taxable under the gallonage tax laws.
Wyoming	3	Applies to sales price of LPG. Gasoline and diesel subject to gallonage 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 gallonage tax.

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 gallonage tax.

California – LPG users may pay an annual fee in lieu of the gallonage tax.

Colorado – Owners of LPG vehicles registered in the State must pay an annual fee in lieu of the gallonage 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 0–4.3¢ per gallon. All but 2 counties levy the SCETS tax, but several 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 gallonage tax.

Illinois – Motor carriers pay an additional \$1¢ per gallon 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 gallonage 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 50,000 pounds. The gasoline, gasohol, and diesel rates include 0.4¢ 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. There is a producer credit of \$1.40 per gallon of ethanol.

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 registered in the State pay an annual fee based on weight and mileage in lieu of the gallonage tax. There is a credit of 20¢ 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.

Montana – The gasoline and gasohol rates include 0.03¢ per gallon inspection fee. LPG vehicles 10,000 pounds or less gross vehicle weight registered in the State pay an annual fee in lieu of the gallonage tax.

Montana – LPG vehicles registered in the State pay an annual fee based on gross weight in lieu of the gallonage 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.

New Hampshire – The gasoline, gasohol, and diesel rates include 0.6¢ per gallon Oil Discharge and Deposal Cleanup Fee. Alternative fuel vehicles pay twice the usual registration fee in lieu of the gallonage 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 \$40 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 gallonage tax.

New York – Rates are variable, adjusted annually. There is an additional tax on motor carriers of 8.1¢ per gallon of gasoline and 8.8¢ on diesel. Rates include the Petroleum Business Tax of 14.6¢ per gallon. The gasoline and gasohol rates include 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 gallonage 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 – Rates are variable, adjusted annually. Commercial vehicles formerly subject to the highway use tax pay an additional 3¢ per gallon. Dealers are refunded 15¢ 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 0.06¢ for fuel inspection. LPG users may pay an annual fee in lieu of the gallonage 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.

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.

Texas – Owners of LPG vehicles registered in the State must pay an annual fee in lieu of the gallonage 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. There is a credit of 80% of the gasoline rate for every gallon of alcohol used in gasohol.

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 gasoline rates shown are for gasoline blended with 10 percent ethanol.

SUMMARY OF STATE MOTOR-VEHICLE REGISTRATION FEE SCHEDULES¹

BASED ON REPORTS OF STATE AUTHORITIES

TABLE MV-103
2/ STATUS AS OF JANUARY 1, 1993

STATE	I. AUTOMOBILES				II. SINGLE-UNIT TRUCKS					
	FEE BASIS	APPROXIMATE RANGE 3/		FEE FOR TYPICAL VEHICLE 4/	FEE BASIS	APPROXIMATE FEE RANGE 5/		FEE FOR TYPICAL VEHICLE 7/		HEAVY SINGLE-UNIT 8/
		FROM	TO			REGULAR REGISTRATION	SPECIAL RATES FOR FARM TRUCKS 9/	NON-FARM	FARM	
Alabama	(1) Flat fee. A \$1.25 issuance fee is included in columns (2) through (4).	(2) \$24.25	(3) \$24.25	(4) \$24.25	(5) Gross weight groups. A \$1.25 issuance fee is included in columns (6), (9) and (10).	(6) \$23 for up to 8,000 pounds to \$845 for 80,001 pounds and over.	(7) \$30 for up to 30,000 pounds to \$85 for 42,000 pounds.	(8) \$171.25	(9) \$31.25	(10) \$651.25
Alaska	Flat fee.	35.00	35.00	35.00	Unladen weight.	\$51 for 5,000 pounds or less to \$221 for 16,001 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.	66.00	35.00	221.00
Arizona	Flat fee.	6.00	6.00	6.00	Flat fee plus gross weight groups.	\$6.00 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.	26.00	26.00	26.00	Flat fee plus weight fee based on unladen weight and number of axles.	\$26 flat fee plus \$6 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.	262.00	262.00	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 and a \$1.00 Emergency Medical Network fee are included in columns (2) through (4).	17.00	26.20	24.60	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. \$179.00 for 16,001 pounds and driven less than 2,500 miles per year to \$2,069.00 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 and a \$1.00 Emergency Medical Network fee 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 and a \$1.00 Emergency Medical Network fee are included in column (9).	115.00	44.10	1,786.00
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.	No special rates.	194.00	194.00	-
Delaware	Flat fee. \$20 per year of registration.	20.00	20.00	20.00	Gross weight.	\$20 for first 5,000 pounds and \$12 for each additional 1,000 pounds.	\$20.00 for first 5,000 pounds and \$2.60 for each additional 1,000 pounds.	184.00	51.20	632.00

SUMMARY OF STATE MOTOR-VEHICLE REGISTRATION FEE SCHEDULES¹

TABLE MV-103

2/ STATUS AS OF JANUARY 1, 1993

BASED ON REPORTS OF STATE AUTHORITIES

STATE	1. AUTOMOBILES				2. SINGLE-UNIT TRUCKS					
	FEE BASIS	APPROXIMATE RANGE 3/		FEE FOR TYPICAL VEHICLE 4/	FEE BASIS	APPROXIMATE FEE RANGE 5/		FEE FOR TYPICAL VEHICLES 7/		HEAVY SINGLE-UNIT 8/
		FROM	TO			REGULAR REGISTRATION 6/	SPECIAL RATES FOR FARM TRUCKS 9/	NON-FARM 10/	FARM 11/	
District of Columbia	(1) Empty weight groups: \$ 55 for 3,499 pounds or less to \$ 86 for 3,500 pounds and over. A \$ 10 inspection fee is assessed in addition to the fees shown.	(2) 55.00	(3) 86.00	(4) 55.00	(5) Empty weight groups. A \$ 10 inspection fee is assessed in addition to the fees shown.	(6) \$ 95 for less than 3,000 pounds to \$ 479 for 16,000 pounds and over.	(7) No special rates.	(8) 176.00	(9) 176.00	(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 50-cent 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 Program and a 10-cent Emergency Medical Services fee are included in columns (2) through (4).	25.60	43.60	33.60	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).	\$ 25.60 flat fee for 1,999 pounds or less to \$ 994.60 for 72,000 pounds or more.	No special rates. Vehicles classified as "goats" are registered for \$ 18.10.	146.60	146.60	-
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/	9/ 63.62 10/ 47.95 53.24 52.74	9/ 114.31 10/ 83.36 93.69 93.19	9/ 66.70 10/ 63.50 71.90 71.40	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.	10/ 278.64 11/ 199.52 239.08 278.14	10/ 179.74 11/ 100.62 140.16 179.24	- - - -
Idaho	Age groups: \$ 16.06 for vehicles over 8 years old to \$ 36.46 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.	\$ 31.06 for 8,001 to 16,000 pounds to \$ 311.66 for 50,001 to 60,000 pounds. \$ 120.00 plus use fee for 60,001 pounds and over.	62.33	62.33	313.13

SUMMARY OF STATE MOTOR-VEHICLE REGISTRATION FEE SCHEDULES¹

TABLE MV-103
2/ STATUS AS OF JANUARY 1, 1993

BASED ON REPORTS OF STATE AUTHORITIES

STATE	FEE BASIS	1. AUTOMOBILES			2. SINGLE-UNIT TRUCKS					
		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)	(11)
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 \$ 36 for gross weight of 8,000 pounds or less to \$ 1,100 for 45,000 pounds. \$ 10 flat fee plus \$ 56 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	190.00	1,464.00
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	86.25	610.75
Iowa	Empty weight and value: 40 cents per cwt. plus one percent of value. The portion based on value drops to 3/4 of one percent after 5 registrations, 1/2 of one percent after 6 registrations and 1/10 of one 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 (\$ 55 after ten registrations) 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 65,500 pounds. A \$ 2.25 service fee is included in column (8).	\$ 35.00 for 16,000 pounds or less to \$ 600.00 for 65,500 pounds. A \$ 2.25 service fee is included in column (9).	132.25	42.25	-
Kentucky	Flat fee. A \$2.00 service charge is included in columns (2) through (4).	13.50	13.50	13.50	Gross weight groups. A \$2 service charge is 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 36,000 pounds or less to 40 percent of regular fee for over 36,000 pounds.	\$2.00	13.50	884.00
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 66,000 pounds, paid annually.	\$ 3 per year for a 4 year period for 6,000 pounds or less to \$ 40 for 66,000 pounds.	\$9.15	10.00	336.00
Maine	Flat fee.	22.00	22.00	22.00	Gross weight groups.	\$ 22 for 6,000 pounds or less to \$ 977 for 80,000 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 \$ 352 for 84,000 pounds.	127.00	69.00	635.00
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).	68.75	54.75	506.00

SUMMARY OF STATE MOTOR-VEHICLE REGISTRATION FEE SCHEDULES¹

TABLE MV-103
2/ STATUS AS OF JANUARY 1, 1993

BASED ON REPORTS OF STATE AUTHORITIES

STATE	1. AUTOMOBILES				2. SINGLE-UNIT TRUCKS					
	FEE BASIS	APPROXIMATE RANGE \$/		FEE FOR TYPICAL VEHICLE \$/	FEE BASIS	APPROXIMATE FEE RANGE \$/		FEE FOR TYPICAL VEHICLES \$/		HEAVY SINGLE-UNIT \$/
		FROM	TO			REGULAR REGISTRATION	SPECIAL RATES FOR FARM TRUCKS \$/	NON-FARM	FARM	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Massachusetts	Flat fee for 2-year period.	40.00	40.00	40.00	Gross weight.	\$ 24 biennial per 1,000 pounds for 5,000 pounds or less. Minimum fee: \$ 90. \$ 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: \$ 20 for 3,000 pounds or less to 90 cents per cwt. for over 10,000 pounds. 1964 or newer model vehicles are based on mfrs. base list price; \$ 30 for \$ 5,000 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	80.00	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 8,000 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
Mississippi	Flat Fee. \$ 6.75 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.	\$ 6.75 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.	\$ 6.75 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.	503.80	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: \$10.75 for 2,650 pounds or less; \$15.25 for 2,651 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 \$ 8.03 for 6,000 pounds or less to \$ 581.61 for 42,000 pounds plus additional \$ 66.66 for each 2,000 pounds over 42,000 pounds.	\$ 15.25 flat fee plus 16 percent of gross vehicle weight fee schedule with minimum fee of \$ 6.42.	55.36	21.67	1,065.19
Nebraska	Flat fee. An additional fee of \$1.50 plus county fee of \$1.00 is included in columns (2) through (4). A \$1.15 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 \$ 1.15 per plate fee is assessed when new plates are issued.	\$ 18 for 3 tons or less to \$ 610 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

SUMMARY OF STATE MOTOR-VEHICLE REGISTRATION FEE SCHEDULES¹

TABLE MV-103
2/ STATUS AS OF JANUARY 1, 1993

BASED ON REPORTS OF STATE AUTHORITIES

STATE	1. AUTOMOBILES				2. SINGLE-UNIT TRUCKS					
	FEE BASIS	APPROXIMATE RANGE 3/		FEE FOR TYPICAL VEHICLE 4/	FEE BASIS	APPROXIMATE FEE RANGE 5/		FEE FOR TYPICAL VEHICLES 7/		HEAVY SINGLE-UNIT 8/
		FROM	TO			REGULAR REGISTRATION	SPECIAL RATES FOR FARM TRUCKS 6/	NON-FARM	FARM	
New Hampshire	(1) 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.	(2) 19.20	(3) 31.20	(4) 31.20	(5) Gross weight. Plus additional \$1.50 per plate reflectorized plate fee when new plates are issued.	(6) \$19.20 for 3,000 pounds or less to 84 cents per cwt. for 8,001 pounds and over.	(7) \$24 for 16,000 pounds or less. Plus 74 cents per cwt. for any additional weight above 16,000 pounds.	(8) 141.80	(9) 30.30	(10) 470.40
New Jersey	Shipping weight groups and age: \$14 for under 2,700 pounds for 1970 and older models to \$31 for over 3,600 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.	155.90	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 \$123 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	-
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 4,500 pounds or less to \$1.15 per cwt. for over 16,500 pounds. Minimum annual fee \$21.50.	\$3.00 plus 1/2 regular weight fee, minimum annual \$17.50.	196.78	100.73	647.00
North Dakota	Gross weight and age groups: \$26 for 3,199 pounds or less for the 12th and subsequent registrations to \$251 for 9,000 pounds and over for the 1st through 5th 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 6th 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 5th 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 (6), (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.	126.80	82.80	786.50

SUMMARY OF STATE MOTOR-VEHICLE REGISTRATION FEE SCHEDULES¹

TABLE MV-103
2/ STATUS AS OF JANUARY 1, 1993

BASED ON REPORTS OF STATE AUTHORITIES

BASED ON REPORTS OF STATE AUTHORITIES											
STATE	FEE BASIS	1. AUTOMOBILES			FEE FOR TYPICAL VEHICLE 4/	FEE BASIS	2. SINGLE-UNIT TRUCKS		FEE FOR TYPICAL VEHICLES 7/		HEAVY SINGLE-UNIT 8/
		APPROXIMATE RANGE 3/		APPROXIMATE FEE RANGE 5/			NON-FARM	FARM			
		FROM	TO								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
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 \$ 1.25 administrative fee, a 50 cent tax commission fee, and a \$ 1.00 general revenue fund fee are included in columns (2) and (4). The \$ 15.00 registration fee is eliminated for vehicles 21 years or older.	42.00	427.00	100.00	Gross weight and age on trucks over 8,000 pounds. A \$ 1.25 administrative fee, a 50 cent tax commission fee, and a \$ 1.00 general revenue fund fee are included in columns (8), (9) and (10).	\$ 98 for under 15,000 pounds to \$ 1,081 for 90,000 pounds. Fee reduced after 5th year on trucks under 15,000 pounds. Minimum fee: \$27.	Flat fee. Trucks or truck tractors having a manufacturer's rated carrying capacity in excess of 8 tons must be registered commercial.	123.00	33.00	651.00	
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	80.00	220.00	
Pennsylvania	Flat fee.	24.00	24.00	24.00	Gross weight.	\$ 39 for 5,000 pounds or less to \$ 634 for 73,280 pounds.	\$ 51 or 1/3 of the standard annual fee for class, whichever is greater. 14/	192.00	64.00	568.00	
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.	12.00	12.00	12.00	Gross weight groups.	\$ 15 for 4,000 pounds or less to \$ 800 for 80,000 pounds.	\$ 5 for 5,000 pounds or less empty weight to \$ 120 for 30 ton load capacity with empty weight over 12,500 pounds.	97.75	15.00	422.00	
South Dakota	Shipping weight groups and age: \$ 20.00 for 2,000 pounds or less to \$ 40.00 for 4,001 to 8,000 pounds, inclusive. Fee reduced 30 percent when vehicle is 5 or more years old. Additional fee for Solid Waste Management of \$ 0.25 per ltr, 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 per cent 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 column (2) through (4). A \$ 1.00 reflectorize plate fee is assessed when new plates are issued.	22.00	22.00	22.00	Gross weight groups.	\$ 39.25 for 9,000 pounds or less to \$ 1,301.75 for 80,000 pounds.	\$ 19.50 for 9,000 pounds or less to \$ 493.75 for 80,000 pounds.	189.25	100.75	751.75	
Texas	Age groups or flat rate and gross weight. \$ 40.50 for model year more than 6 years from date of annual registration to \$ 56.50 for model year 3 years or less from date of annual registration. \$ 25.00 plus 60 cents per cwt. for vehicles over 8,000 pounds. A 30 cent reflectorized plate fee is included in column (2) through (4).	40.80	56.80	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 8,000 pounds or less to 99 cents per cwt. for over 31,000 pounds. Diesel trucks pay 11 per cent additional fee.	1/2 regular fee plus \$ 5.	146.14	78.22	-	

SUMMARY OF STATE MOTOR-VEHICLE REGISTRATION FEE SCHEDULES¹

TABLE MV-103

2/ STATUS AS OF JANUARY 1, 1993

BASED ON REPORTS OF STATE AUTHORITIES

STATE	1. AUTOMOBILES				2. SINGLE-UNIT TRUCKS					
	FEE BASIS	APPROXIMATE RANGE 3/		FEE FOR TYPICAL VEHICLE 4/	FEE BASIS	APPROXIMATE FEE RANGE 5/		FEE FOR TYPICAL VEHICLES 7/		HEAVY SINGLE-UNIT 8/
		FROM	TO			REGULAR REGISTRATION 6/	SPECIAL RATES FOR FARM TRUCKS 6/	NON-FARM 9/	FARM 9/	
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.	\$16.50 for 10,000 pounds or less to \$296.50 for 80,000 pounds plus \$6.00 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	46.50	394.00
Vermont	Flat fee.	42.00	42.00	42.00	Gross weight groups.	\$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 80,000 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 (6) 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 ten 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 liquefied 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	80.60	-
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 \$76.50 for 16,000 pounds, plus \$10.00 per 1,000 pounds over 16,000 pounds.	\$30 for 6,001 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.	\$45 for 4,500 pounds or less to \$1,832 for 80,000 pounds.	\$21 for 12,000 pounds or less, 1/4 regular fee for over 12,000 pounds	255.00	63.75	665.00
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 SCHEDULES¹

TABLE MV-103
2/STATUS AS OF JANUARY 1, 1993

BASED ON THE REPORTS OF STATE AUTHORITIES

STATE	3. TRUCK TRACTORS		4. SEMITRAILERS 17/		TYPICAL VEHICLE 3-AXLE 18/			TYPICAL VEHICLE 4-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.	\$566.25	\$21.25	\$607.50	\$761.25	\$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.	\$34.00	49.00	563.00	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.	355.00	308.00	663.00	868.00	658.00	1,326.00	868.00	658.00	448.00	1,974.00
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. \$ 179.00 for 16,001 pounds and driven less than 2,500 miles per year to \$ 2,069.00 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 and a \$ 1.00 Emergency Medical Network fee 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).	707.00	10.50	717.50	2,103.00	10.50	2,113.50	2,103.00	10.50	10.50	2,124.00
Connecticut	Gross weight of combination	\$ 1.15 per cwt. up to 20,000 pounds to \$ 1.80 per cwt. for over 73,000 pounds. Minimum fee: \$ 39.00	Flat fee.	\$ 35 per semitrailer.	768.00	35.00	823.00	1,520.00	35.00	1,555.00	-	-	-	-
Delaware	Gross weight. Optional basis: Gross weight of combination.	\$ 20 for first 5,000 pounds and \$ 12 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 \$ 12 for each additional 1,000 pounds. \$ 20 for each trailer (maximum of 3 trailers with a single tractor truck).	284.00 500.00	178.00 20.00	460.00 520.00	512.00 920.00	368.00 20.00	880.00 940.00	-	-	-	-
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	178.00	404.00	408.00	291.00	699.00	-	-	-	-

SUMMARY OF STATE MOTOR-VEHICLE REGISTRATION FEE SCHEDULES¹

TABLE MV-103
2/STATUS AS OF JANUARY 1, 1993

BASED ON THE REPORTS OF STATE AUTHORITIES

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
					(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Florida	(1) 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).	(2) \$ 255.00 for 34,000 pounds or less to \$ 994.00 for 72,000 pounds and over.	(3) 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, and a 10-cent Emergency Medical Services fee are included in columns (4) through (9).	(4) \$ 20.00 per semitrailer.	567.00	20.60	606.20	994.00	20.60	1,015.20	-	-	-	-
Georgia	Gross weight.	\$ 20 for 14,000 pounds or less to \$ 400 for maximum weight, "not for hire" trucks, or to \$ 725 for 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/ 10/ 11/	225.50 10/ 157.50 191.50 225.00 11/ 10/ 11/	566.65 10/ 401.66 485.17 567.65 11/ 10/ 11/	486.30 10/ 319.90 394.10 487.00 11/ 10/ 11/	401.50 10/ 266.50 344.00 401.00 11/ 10/ 11/	669.00 10/ 606.40 736.10 666.60 11/ 10/ 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), (6) and (11). 22/	\$ 30.80 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 \$ 36 for gross weight of 6,000 pounds or less to \$ 2,160 for 80,000 pounds. \$ 10 flat fee plus \$ 56 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 3,110.00	-	1,110.00 3,110.00	2,200.00 17,170.00	-	2,200.00 17,170.00	-	-	-	-

SUMMARY OF STATE MOTOR-VEHICLE REGISTRATION FEE SCHEDULES¹

TABLE MV-103
2/STATUS AS OF JANUARY 1, 1993

BASED ON THE REPORTS OF STATE AUTHORITIES

STATE	3. TRUCK TRACTORS		4. SEMITRAILERS 17 /		TYPICAL VEHICLE 5-AXLE 18 /			TYPICAL VEHICLE 5-AXLE 18 /			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)
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	661.50	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 \$ 1,025.00 for 65,500 pounds. A \$ 2.25 service fee is included in columns (5) and (8).	Gross weight groups.	\$ 15.00 for 8,000 pounds or less to \$ 35.00 for 12,000 pounds or more. A \$ 2.25 service fee is included in columns (6) and (9).	602.25	37.25	639.50	1,727.25	37.25	1,764.50	-	-	-	-
Kentucky	Gross weight of combination. A \$ 2 service charge is included in columns (5) and (8).	\$ 11.50 for 6,000 pounds or less to \$ 1,260.00 for 62,000 pounds.	Flat fee. A \$ 1.00 service charge is included in columns (6) and (9).	Registered with tractor truck, plus \$ 19.50 flat fee.	546.00	20.50	566.50	1,260.00	20.50	1,280.50	-	-	-	-
Louisiana	Gross weight of combination.	\$ 10 per year for a 4 year period for 6,000 pounds or less to \$ 1,056 for 66,000 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 \$ 977 for 60,000 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.	405.00	16.00	421.00	832.00	16.00	848.00	-	-	-	-
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	1,268.00	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	1,675.00	250.00	250.00	2,075.00

SUMMARY OF STATE MOTOR-VEHICLE REGISTRATION FEE SCHEDULES¹

TABLE MV-103
2/STATUS AS OF JANUARY 1, 1993

BASED ON THE REPORTS OF STATE AUTHORITIES

STATE	3. TRUCK TRACTORS		4. SEMITRAILERS 17/		TYPICAL VEHICLE 5-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
					(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Michigan	(1) Gross weight of combination.	(2) \$ 378 for under 24,000 pounds to \$ 2,398 for over 160,000 pounds.	(3) Empty weight.	(4) \$ 17 for 500 pounds or less to \$ 39 for over 1,500 pounds.	773.00	39.00	612.00	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 \$ 2,602.00 for 60,000 pounds combined gross weight.	Flat fee. Tag fee plus privilege tax.	Registered with tractor truck, plus \$ 10 tag fee and \$ 10 privilege tax.	1,336.25	20.00	1,356.25	2,672.00	20.00	2,692.00	-	-	-	-
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. Optional basis: Gross weight of combination.	\$ 15.25 flat fee plus gross weight fee of \$ 6.03 for 6,000 pounds or less to \$ 581.81 for 42,000 pounds plus \$ 66.66 for each 2,000 pounds over 42,000 pounds. \$ 610.97 for 42,000 pounds or less to \$ 1,768.71 for 78,000 pounds plus \$ 70.09 for each 2,000 pounds over 78,000 pounds.	Flat fee plus gross weight fee. No additional fee.	\$ 5.25 to \$ 15.25 flat fee plus gross weight fee of \$ 5.35 for 6,000 pounds or less to \$ 581.75 for 42,000 pounds plus \$ 66.66 for each 2,000 pounds over 42,000 pounds. Registered with tractor truck.	162.44 739.37	55.36 -	237.82 739.37	730.81 1,638.60	356.31 -	1,067.12 1,638.60	730.81 2,570.00	356.31 -	149.00 -	1,236.12 2,570.00
Nebraska	Gross weight of combination. An additional fee of \$ 1.50 and a county fee of \$ 1.00 is included in columns (5) and (6). A \$ 1.15 per plate fee is assessed when new plates are issued.	\$ 16 for 3 tons or less to \$ 610 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 \$ 1.15 per plate fee is assessed when new plates are issued.	\$ 1.00 per semitrailer.	467.50	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 60,000 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 73,260 pounds, 64 cents per cwt. Plus for gross combination weights over 73,261 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.	\$ 16 per year.	433.90	18.00	451.90	641.00	18.00	659.00	-	-	-	-

SUMMARY OF STATE MOTOR-VEHICLE REGISTRATION FEE SCHEDULES¹

TABLE MV-100
2/STATUS AS OF JANUARY 1, 1993

BASED ON THE REPORTS OF STATE AUTHORITIES

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
					(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
New Mexico	Gross weight of combination and age. 12/	\$ 30 for 4,000 pounds or less to \$ 151 for 26,000 pounds. \$ 85 for 26,001 to 48,000 pounds, and \$ 123 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.	85.00	-	85.00	123.00	-	123.00	-	-	-	-
New York	Gross weight of combination. A reflectorized plate fee not to exceed \$ 1.50 above actual cost, rounded to the nearest 25 cents, is assessed when new plates are issued.	\$ 1.21 per cwt. or fraction thereof, rounded to the nearest 25 cents.	Flat fee. A reflectorized plate fee, not to exceed \$ 1.50 above actual cost, rounded to the nearest 25 cents, is assessed when new plates are issued.	\$ 23 per semitrailer. Optional basis: 1989 or later model year registered for a period of not less than 5 1/2 nor more than 6 1/2 years for a fee of \$ 60.	543.90	23.00	566.90	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 \$ 1.15 per cwt. for over 16,500 pounds to a maximum of 60,000 pounds. Minimum fee: \$21.50.	Flat fee.	\$ 10 per semitrailer.	520.50	10.00	530.50	923.00	10.00	933.00	-	-	-	-
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 6th 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. \$ 1.50 service charge is included in columns (5) and (6). 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 (5) and (6). 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	-	-	-	-
Oklahoma	Gross weight groups: A \$ 1.25 administration fee, a 50-cent tax commission fee and a \$ 1.00 general revenue fund fee are included in columns (5) and (6).	\$ 96 for under 15,000 pounds to \$ 1,061 for 90,000 pounds. Minimum fee \$ 96.	Flat fee. A \$ 1.25 administration fee, a 50-cent tax commission fee, and a \$1.00 general revenue fund fee are included in columns (5) and (6).	\$ 43 per semitrailer, and \$ 4, thereafter, for every year with the same owner.	403.00	43.00	446.00	951.00	43.00	994.00	-	-	-	-
Oregon	Gross weight groups. 13/	\$ 15 for 8,000 pounds or less to \$ 415 for 105,500 pounds.	Gross weight groups. 13/	\$ 15 for 8,000 pounds or less to \$ 415 for 105,500 pounds.	185.00	-	185.00	320.00	-	320.00	415.00	-	-	415.00
Pennsylvania	Gross weight of combination.	\$ 39 for 5,000 pounds or less to \$ 1,125 for 80,000 pounds.	Gross weight.	\$ 6 for 3,000 pounds or less to \$ 12 for 10,000 pounds. \$ 27 flat fee for over 10,000 pounds.	501.00	27.00	528.00	1,125.00	27.00	1,152.00	-	-	-	-
Rhode Island	Gross weight of combination. A \$ 5 reflectorized plate fee is assessed when new plates are issued.	\$ 34 for 4,000 pounds or less to \$ 610 for 74,000 pounds plus \$ 20 per 2,000 pounds over 74,000 pounds.	Flat fee. A \$ 5 reflectorized plate fee is assessed when new plates are issued.	Registered with tractor truck, plus \$ 5 flat fee. (maximum of 10 trailers with a single tractor truck.)	506.00	5.00	511.00	870.00	5.00	875.00	-	-	-	-

SUMMARY OF STATE MOTOR-VEHICLE REGISTRATION FEE SCHEDULES¹

TABLE MV-103
2/STATUS AS OF JANUARY 1, 1993

BASED ON THE REPORTS OF STATE AUTHORITIES

STATE	3. TRUCK TRACTORS		4. SEMITRAILERS 17/		TYPICAL VEHICLE 5-AXLE 18/			TYPICAL VEHICLE 6-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
					(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
South Carolina	Gross vehicle weight.	\$ 15 for 4,000 pounds or less to \$ 600 for 80,000 pounds.	Flat fee.	\$ 10 per semitrailer.	340.00	10.00	350.00	800.00	10.00	810.00	-	-	-	-
South Dakota	Gross weight of combination and age.	\$ 85 for 4,000 pounds or less to \$ 250 for 20,000 pounds plus \$ 40 for each additional 2,000 pounds in excess of 20,000. Fee reduced 10 percent when vehicle is 5 or more years old.	Flat fee.	Registered with tractor truck, plus \$ 10 flat fee.	770.00	10.00	780.00	1,450.00	10.00	1,460.00	1,977.00	10.00	10.00	1,997.00
Tennessee	Gross weight of combination.	\$ 39.25 for 9,000 pounds or less to \$ 1,301.75 for 80,000 pounds.	Flat fee.	\$ 50 per semitrailer. Permanent registration.	751.75	50.00	801.75	1,301.75	50.00	1,351.75	-	-	-	-
Texas	Flat fee plus gross weight of combination. A 30-cent reflectorized plate fee is included in columns (8) and (9).	\$ 40 plus 60 cents per cwt. for 36,000 pounds or less to \$ 1.00 per cwt. for over 62,000 pounds. Diesel combinations do not pay any additional fees. Combinations must have gross weight of over 18,000 pounds.	Flat fee. A 30-cent reflectorized plate fee is included in columns (8) and (9).	Registered with tractor truck, plus \$ 15 flat fee.	445.00	15.00	460.00	840.00	15.00	855.00	-	-	-	-
Utah	Gross weight groups	\$ 47.50 for 12,001 to 14,000 pounds to \$ 602.50 for 80,000 pounds plus \$ 15.00 for each 2,000 pounds in fraction thereof in excess of 80,000 pounds. All vehicles over 80,000 pounds must purchase an overweight permit, and if overweight, an overweight permit as well. Annual permits for overweight vehicles are \$ 300.00 and for overloads are \$ 500.00.	Flat fee.	\$ 10 annual fee or \$ 100 one-time fee paid by each new owner.	811.00	10.00	821.00	892.00	10.00	902.00	1,186.50	10.00	10.00	1,176.50
Vermont	Gross weight of combination	\$ 42.00 for less than 6,000 pounds to \$ 17.60 per 1,000 pounds for over 60,000 pounds. Additional fees of \$ 25.00 for 10,000 pounds to \$ 275.00 for 80,000 pounds and over.	Flat fee.	Registered with tractor truck, plus \$ 20 flat fee.	866.00	20.00	886.00	1,639.00	20.00	1,659.00	-	-	-	-
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 (6). 15/	\$ 13.00 flat fee plus \$ 2.00 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.	346.00	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.	\$ 62 for 14,000 pounds to \$ 1,518 for 80,000 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	539.00	1,518.00	36.00	1,556.00	-	-	-	-

SUMMARY OF STATE MOTOR-VEHICLE REGISTRATION FEE SCHEDULES¹

TABLE MV-100

2/STATUS AS OF JANUARY 1, 1993

BASED ON THE REPORTS OF STATE AUTHORITIES

STATE	3. TRUCK TRACTORS		4. SEMITRAILERS 17/		TYPICAL VEHICLE 3-AXLE 18/			TYPICAL VEHICLE 3-AXLE 19/			TWIN SEMITRAILER COMBINATION 20/			
	FEE BASIS	APPROXIMATE FEE RANGE	FEE BASIS	APPROXIMATE FEE RANGE	TRUCK TRACTOR 21/	SEM- TRAILER	COMBI- NATION	TRUCK TRACTOR 21/	SEM- TRAILER	COMBI- NATION	TRUCK TRACTOR 21/	FIRST SEM- TRAILER	SECOND SEM- TRAILER	COMBI- NATION
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
West Virginia	Gross weight of combination. A \$ 1.50 additional fee is included in columns (5) and (6).	\$ 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, 1993 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 1992, 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 3,200 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 31.66 mills per mile for 76,001 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 pounds 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 14,456 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 6,800 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 80,000 pounds.

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

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

TABLE MV - 108
STATUS AS OF JANUARY 1, 1995

CLASSIFICATION OF FEE 1/	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 tag purchases.		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.	The \$ 1.25 is a 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		Distribution 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	Distribution 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 Highway Department	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.	32-6-6
	County Public Highway and Traffic Fund	90 cents per license	Construction, maintenance and administration of public roads and bridges.		32-6-6
	State General Fund	Remainder	Appropriated to Department of Public Safety for State Police.		32-6-6
4,11	Motor-Carrier Fund	All	Distribution as follows:		37-3-32; 40-19-17
	Department of Revenue	Amount required	Collection and administration.		40-19-17
	Public Service Commission	\$ 50,000 appropriation	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.	32-6-6
	Department of Revenue	Remainder	Collection and administration.		32-6-6
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.		32-6-6
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

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TABLE MV-10
STATUS AS OF JANUARY 1, 1977

CLASSIFICATION OF FEE 1/	NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
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.		28-1898
2,4,5,1,7,8,9,12,1	Highway-User Revenue Fund	All	See Table MF-106 for authorized distribution.		28-1898
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.	19-6-604
7	Revenue Department Building Expansion Fund	All	Acquisition, construction and remodeling of State buildings.		
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.	
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 92502; 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 92507;
	Department of Motor Vehicles	\$ 1.00 per registration	Collection expenses including the administration and support of the International Registration Plan.	Scheduled to expire on January 1, 1995.	Vehicle 925015
	Highway Patrol	\$ 1.00 per registration	To maintain uniformed field strength of California Highway Patrol.	Scheduled to expire on January 1, 1995.	Vehicle 92509
	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
1,2,5,1	Motor Vehicle Account, State Transportation Fund	Remainder	Distribution 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

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

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

TABLE MV-108
STATUTES AS OF JANUARY 1, 1993

CLASSIFICATION OF FEE 1/	NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
6,8,9,10,11	Motor Vehicle License Fee Account	All	Distribution as follows:		Rev. & Tax. 11001
	Department of Motor Vehicles	Cost of enforcement	Provide enforcement.		Rev. & Tax. 11003
		Remainder	Distribution as follows:		
	Motor Vehicle Account	2.5 percent	See Motor Vehicle Account above.		
	Counties, Cities, School Districts	Trailer coach fees	General purposes.	Allocation formula varies depending on the trailer coaches' locations.	Rev. & Tax. 11003.9
		Remainder	Distribution as follows:		
	Counties and Cities	18.75 percent	General purpose.	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	Distribution as follows:		
13	Cities	50 percent	General purpose.	Distributed on population basis.	Rev. & Tax. 11005
	Counties	50 percent	General purpose.	Distributed on population basis.	Rev. & Tax. 11005
	Vehicle Inspection and Repair Fund	All	Implementation of the motor-vehicle inspection program.		Vehicle 44081
COLORADO 1	County Clerks	\$ 1.00 per registration	Collection and administration.	\$ 2.50 of each annual full year registration fee per vehicle is distributed to counties and to cities based on place of residence as distributed below.	42-1-210
	Motorcycle Operator Safety Training Fund	\$ 2.00 per motorcycle registration	Motorcycle training.		42-3-123(4.1)
	County Road and Bridge Fund	\$ 4.00 per rural registration	County roads and bridges.		42-3-129
	Cities	\$ 4.00 per urban registration	Maintenance and repair of city streets.		42-3-129
	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.	42-3-123(23)(a)
	Highway-Users Tax Fund (ARI 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.	42-3-123(24)(b)
	Highway-Users Tax Fund (ARI 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.	42-3-123(24)(a)
	Highway-Users Tax Fund (Emergency Medical Services Account)	\$ 1.00 per registration	To promote an effective emergency medical network.		42-3-123(25)
	Highway-Users Tax Fund	Remainder	See Table MF-108 for authorized distribution.	Also includes additional fees for special plates.	43-4-203
	Motorcycle Operator Safety Training Fund	\$ 1.00 per motorcycle endorsement	Motorcycle training.		42-2-112
1,10 2	County General Funds	See remarks	Collection, administration and county general purposes.	The four counties that issue drivers' licenses retain \$ 3.00. These counties issue less than one percent of licenses.	42-2-112
	Highway-Users Tax Fund	Remainder	See Table MF-108 for authorized distribution.		42-2-112

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

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

TABLE MV-100
STATUS AS OF JANUARY 1, 1993

CLASSIFICATION OF FEE 1/	NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
4	Public Utilities Commission	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.	42-6-135
	County General Funds	Remainder	Collection, administration and county general purposes.		42-6-135
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	All	Administration.		40-11-108
13	Highway-Users Tax Fund	All	See Table MF-106 for authorized distribution.	State vehicle emissions inspection fee.	42-4-313
CONNECTICUT					
1	General Fund	\$ 5.00 safety fee for reflectorized plates	Administration.		14-49(a)
	Department of Transportation	\$ 4.00 per motorcycle registration.	Motorcycle rider education program.		14-49(b)(1)
1,2,5,7,8,9,10,11,13	Special Transportation Fund	Remainder	See Table MF-106 for authorized distribution.		13b-61
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	Florida Real Time Vehicle Information System Trust Fund	Additional 50 cents fee	Operation of system.		320.03
	Air Pollution Control Trust Fund, Department of Environmental Regulation	Additional \$ 1.00 fee	For purposes of air pollution control.		320.03
	Transportation Disadvantaged Trust Fund	Additional 50 cents fee	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 - \$ 3.00	Collection expenses.	Service fee charged by local officials.	320.04
	State Transportation Trust Fund	Additional 50 cents fee	Manufacture of license plates and stickers with reflective materials.		320.08
	Motor Vehicle License Plate Replacement Trust Fund	\$ 2.00 fee for replacement plates. \$1.00 fee for temporary tags	Funds the replacement license plate program.		320.08(1); 320.131

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TABLE MV - 108
STATUS AS OF JANUARY 1, 1985

CLASSIFICATION OF FEE 1/	NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
Florida: 1 cont.	General Revenue Fund	34.9 percent of \$ 100 initial registration fee, \$ 1.50 of mobile home/park trailer fee	Service charge for general State government expenses.	34.9 percent includes 30 percent of gross revenues plus 7 percent service fee assessed on the 70 percent distributed to State Transportation Fund.	320.072; 320.081
	Accident Reports Trust Fund	Additional \$ 2.50 cent fee on each motorcycle registration.	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
	Emergency Medical Services Trust Fund	Additional 10 cents fee	For emergency medical services.		320.0801
	State Agency Law Enforcement Radio System Trust Fund	Additional \$ 1.00 fee	For improvement of law enforcement radio system.	Does not apply to mobile homes.	320.0802
	Motor Vehicle Theft Prevention Trust Fund	Additional 50 cent fee	For programs to deter vehicle theft.		320.045
	License Tax Collection Trust Fund	All mobile home/park trailer fees (except \$ 1.50 per vehicle)	1/2 to school district, 1/2 to county or city where vehicle is located.		320.081
	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.		320.20
2	State General Revenue Fund	50 cents per year for each license	Driver training instruction for high school students.	Fees collected from transcripts of driver history records are deposited in the Accident Reports Trust Fund.	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.	207.026
5.2, 11	State General Revenue Fund	100 percent	General State purposes.		319.32
7	General Fund	\$ 1.47 of \$ 24 fee	Service charge for general State government expenses.	Applies to all certificates of title except for -hire vehicles and salvage titles.	319.32
	State Transportation Trust Fund	\$ 19.53 of \$ 24 fee	See Table MF - 106 for authorized distribution.		319.32
	Nongame Wildlife Trust Fund	Additional \$ 4.00 fee charged on vehicles previously registered outside Florida	Documentation of population trends and habitat; conservation, management and regulatory programs; and public education.		319.32
	State General Revenue Fund	Remainder	General State purposes.	Includes \$ 295.00 impact fee on certificate of titles for vehicles previously titled outside of the State.	319.201; 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.	320.57
9	Motor Vehicle License Plate Replacement Trust Fund	All	Collection and administration.		320.27
10	Department of Highway Safety and Motor Vehicles	All	Collection and administration.		320.0009
13	Department of Transportation	\$ 25.00 inspection fee	Truck safety inspection program.		318.010

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TABLE MV-10
STATUS AS OF JANUARY 1, 1971

AUTHORITIES AND FROM STATE LAW CODES			STATUS AS OF JANUARY 1, 1990		
CLASSIFICATION OF FEE 1/	NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
GEORGIA 1 1,2,5,2,7,8,11,12,1,13	County Agent State General Fund	\$ 1.00 per license plate Remainder	Collection expenses. State general purposes.		66-248 66-104
HAWAII 1,5,1 2,1,10 2,3,8,11,13 3 8 9	Department of Transportation State Highway Fund County General Fund State Highway Fund State General Fund Driver Education and Training Fund State General Fund	Amount Required Remainder All Remainder All Additional \$ 5.00 fine levied for violations All	Reimburse counties for collection costs. 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. County general purposes. See Table MF - 106 for authorized distribution. State general purposes. For driver education and training programs. State general purposes.	Up to \$ 500,000 may be appropriated in the city and county of Honolulu for the Police Department. (See State code §264-10; §266-209; §266-211; §268-216) 0.125 percent of gross revenues. No expenditure for the operation of the motor-vehicle dealers licensing board shall be made unless there is an appropriation provided by law.	249-18 249-18 266-51; 266-111 See remarks 971-26 2803-2 4305-15
IDAH0 1 1 2	Plate Manufacturing Account Counties Emergency Medical Services Account Highway Distribution Account County Current Expense Fund State Recreational Vehicle Account State Recreational Vehicle Account County Road Fund Search and Rescue Account County Current Expense Fund Emergency Medical Services Account II Driver Training Account State Highway Account Highway Distribution Account	\$ 1.50 of plate issuing fee 25 cents per motor vehicle registration \$1.00 per motor vehicle registration Remainder \$ 1.50 per recreational vehicle license \$ 3.50 per recreational vehicle license Remainder 49.5 percent 50 percent 0.5 percent See remarks \$ 2.00 per operator's license \$ 5.50 per Class D operator's license \$ 18.50 per Class A, B, or C operator's license Remainder	Costs of manufacturing license plates. Local emergency medical service costs. Emergency medical services training, communications, vehicle and equipment grants. See Table MF - 106 for authorized distribution. Distributed as follows: For County general purposes. Distributed as follows: County Sheriff for collection. For State emergency medical services. Made available to State Board of Education for driver training. See Table MF - 106 for authorized distribution. See Table MF - 106 for authorized distribution.	Retained by county of origin. \$5.00 per operator's license when fees collected by county officer. Also receives \$3.00 of exam fee, and a portion of driver training class fee. Also receives \$2.60 of class D instruction permit fee, and portion of driver training course fee. Also receives \$10.50 of class A, B, and C instruction permit fees, \$6.50 of Class A, B, or C duplicate license fees, and \$5.00 of Class A, B, or C skills test fees.	49-450 49-452 49-452 49-701 49-446 49-446 49-446 49-446 49-446 49-308 49-308 49-308 49-308 49-701, 49-308

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TABLE MV - 106
STATUS AS OF JANUARY 1, 1993

CLASSIFICATION OF FEE 1/	NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
4,7,8,12,1	Highway Distribution Account	All	See Table MF - 106 for authorized distribution.		40-701
9	County Current Expense Fund	\$10.00 per dealer's license	For county general purposes.		49-1007
	State Highway Account	Remainder	Administrative costs of enforcement, construction, reconstruction and maintenance of State Highways, including State Highways in cities.		49-1007
10	County Current Expense Fund	See remarks	For 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	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.		95 1/2-2-119
	Cycle Rider Safety Training Fund	\$ 7 per motorized cycle annual registration	Motorcycle rider safety programs.	Fund also receives \$ 3.50 of each semiannual registration fee. Beginning January 1, 1994, the fund will receive \$ 6.00 of each annual registration fee and \$ 4.00 of each semiannual registration fee.	95 1/2-2-119
	Road Fund	Remainder	See Table MF - 106 for authorized distribution.		
2	Driver Education Fund	\$ 5 per driver's license	Driver education programs in Illinois secondary schools.	Also receives \$ 16 per original driver permit and \$ 4 per restricted driving permit.	95 1/2-2-119
	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.	95 1/2-2-119
	Drunk and Drugged Driving Prevention Fund	\$ 30 per driver's license reinstatement			95 1/2-2-119
	Road Fund	Remainder	See Table MF - 106 for authorized distribution.		95 1/2-2-119
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.	95 1/2-2-119
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.	95 1/2-180-1801
7	Used Tire Management Fund	50 cents per certificate of title	Used tire disposal program.	Effective January 1, 1990 through December 31, 1994.	95 1/2-2-119
	Park and Conservation Fund	\$ 1.50 per certificate of title	Acquisition and development of bike paths as provided for in Section 63A.30 of the Civil Administration Code of Illinois.	Beginning January 1, 1995, fund will receive \$ 2.00 of each certificate of title fee.	95 1/2-2-119
	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.	95 1/2-2-119
8,9,10,11,12,13	Road Fund	All	See Table MF - 106 for authorized distribution.	Includes oversize/overweight permits.	95 1/2-2-119

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TABLE MV-108
STATUS AS OF JANUARY 1, 1980

CLASSIFICATION OF FEE 1/	NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
INDIANA 1,7,10,13	Branch Offices, Bureau of Motor Vehicles	\$ 0.75 to \$ 1.25 per registration; \$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. Amount retained per registration varies depending on volume.	9-1-4-2
	Motorcycle Operator Safety Education Fund	\$ 2.00 per motorcycle registration.	For safety education of motorcycle riders.		9-1-4-41
	State Police Building Account	\$ 0.25 per registration or title	Construction, maintenance, equipphg, and leasing of State Police facilities.		9-1-2-1.5
	Motor-Vehicle Highway Account	Remainder	See Table MF-106 for authorized distribution.		9-1-4-2; 9-1-4-41
	2 Branch Offices, Bureau of Motor Vehicles	\$ 1.00 to \$ 1.50 per license	Collection and administration.	Amount retained per license varies depending on volume.	9-1.5-4-2
	Motor-Vehicle Highway Account	Remainder	See Table MF-106 for authorized distribution.		9-1-4-54
	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.	9-2.1-22-44
	6 Motor-Vehicle Highway Account	All	See Table MF-106 for authorized distribution.		9-14-1-1
	9 Motor-Vehicle Highway Account	40 percent	See Table MF-106 for authorized distribution.		9-10-2-4
	Bureau of Motor Vehicles	30 percent	To enforce odometer laws.		9-10-2-4
	State Police	20 percent	To enforce odometer laws.		9-10-2-4
	Attorney General	10 percent	To enforce odometer laws.		9-10-2-4
IOWA 1 7 1,2,7,8,9,10,11,12,13	County Treasurer	4.25 percent	Collection and administration.	County sheriffs retain fees for the few licenses they issue directly.	321.152
	County Treasurer	\$ 2.50 per title	Collection and administration.		321.152
	Road-User Tax Fund	Remainder	See Table MF-106 for authorized distribution.		312.1
KANSAS 1,7,10	County Treasurers	75 cents per registration and transfer, \$ 2.25 per registration, and \$ 2.00 per certificate of title	Collection and administration.	Also receives 20 percent of motorcycle driver's license fee. Receives 20 percent of motorcycle driver's license fee.	9-145; 9-145d
	State Highway Fund, Department of Transportation	Remainder	See Table MF-106 for authorized distribution.		9-146
	2.1 State Safety Fund	37.5 percent	Student driver training program.		9-267
	Motorcycle Safety Fund	See remarks	Driver training courses in schools.		9-267
	State Highway Fund, Department of Transportation	Remainder	See Table MF-106 for authorized distribution.		9-267
	2.2,2.3 Truck Driver Training Fund	\$ 2 of commercial driver's license fee	Student truck driver training programs.		9-267
	State Safety Fund	20 percent	Student driver training program.		9-267
	State Highway Fund, Department of Transportation	Remainder	See Table MF-106 for authorized distribution.		9-267

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CLASSIFICATION OF FEE 1/	NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
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	\$2.00 for cars, all trucks and transfers	Collection and administration.	Service fees charged by local officials.	186.040; 186.180
	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.		183.281
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.		186.690
	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
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 Department of Highways 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	\$1.00	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.	186.281
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 Ponchartraine.	Constitution, Article 6, § 22
	General Highway Fund	Remainder	Construction and maintenance of State highways and bridges.		47:481

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TABLE MV - 106
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CLASSIFICATION OF FEE 1/	NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
Louisiana cont. 2.1, 2.2, 2.3	Bond Security and Redemption Fund	\$ 2.00 per motorcycle endorsement	Debt Service		32:412
	Motorcycle Safety Awareness and Operator Training Fund	\$ 6.00 per motorcycle endorsement	Operator and instructor training, and motorcycle safety and awareness programs.	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
7	Department of Public Safety	Amount required	Collection, administration and purchase of reflectorized license plates.		32:733
	Department of Public Safety	\$ 1,100,000 annually	To support additional State Police personnel and equipment.		32:733
	Louisiana Law Enforcement Network Fund	\$ 1.50 per title	To support the Law Enforcement Network of the Department of Public Safety.		32:733
	Motor Vehicle Office Fund	\$ 2.00 per title	To pay cost of operating motor vehicle offices.		32:733
	State General Fund	Remainder	General State purposes.		32:733
8,11	Bond Security and Redemption Fund	Amount required	Debt Service.		32:387, 32:388
	Vehicle Special Permit and Enforcement Fund	Amount required	Support of weights and standards: police and administration of size and weight regulations.		32:387, 32:388
	Hot Mix in Place Leveling and Sealing Fund	Remainder	Appropriated to Department of Transportation for administration.		32:387, 32:388
13	Office of State Police	\$ 4.00 per inspection	Traffic law enforcement.		32:1306
		\$ 1.25 per inspection			32:1306
	Bond Security and Redemption Fund	Amount required	Debt Service.		32:1306
	Office of Motor Vehicles	Amount required	Motor vehicle inspection program.		32:1306
	State General Fund	Remainder	General State purposes.		32:1306

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TABLE MV-106
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CLASSIFICATION OF FEE 1/	NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
MAINE 1,2,5,1,7,8,9 10, 11,13 5.2	General Highway Fund, State Department of Transportation	All	See Table MF-106 for authorized distribution.		23-1051
	Transportation Safety Fund	All	Distribution as follows:		29-2713
	Department of Public Safety	Appropriation	Enforcement and inspection by the State Police.	FY 1993 appropriation: \$ 2,400,000.	29-2713
	Bureau of Motor Vehicles	Appropriation	Administration of the commercial driver license laws.	Maximum appropriation of \$ 650,000 annually.	29-2713
	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.		29-2713
MARYLAND 1 2 4.1 6	Department of Transportation	Amount required	Refunds.	Personalized plates (added fee) paid \$ 350,000 to State Scholarship Fund, remainder to State General Fund.	
	State Police	Expenses	Motor vehicle inspection program and the truck weight and size enforcement program.		
	Gasoline and Motor-Vehicle Revenue Account	Remainder	See Table MF-106 for authorized distribution.		TR 8-402
	Department of Transportation	Amount required	Refunds.	Personalized plates (added fee) paid \$ 350,000 to State Scholarship Fund, remainder to State General Fund.	
	Driver Education Account	\$ 22.00 learner's permit fee 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 18-508
	General Fund Fund	\$ 6.00 of \$ 12.00 security interest filing fee		Offset any operating deficiencies by the offices of the clerks of court.	TR 8-402
	Gasoline and Motor-Vehicle Revenue Account	Remainder	See Table MF-106 for authorized distribution.		
	Gasoline Tax Division, State Comptroller	All	See Table MF-106 for authorized distribution.		TG 2-1001
	Transportation Revenue Sharing Account	20 percent	Distribution as follows:	This account also receives a portion of corporate income tax. (See Table S-106).	TR 3-401
	Transportation Trust Fund	76 percent	See Table MF-106 for authorized distribution.		TR 3-401
MASSACHUSETTS 1 2,7,10 5.2,11	General Fund	24 percent	State general purposes.		TR 3-401
	Gasoline and Motor Vehicle Revenue Account	60 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
	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
	Highway Fund	All	See Table MF-106 for authorized distribution.		90-34
	State General Fund	All	State General purposes.		90-34

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TABIE MV-108
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CLASSIFICATION OF FEE 1/	NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
MICHIGAN					
1	Motorcycle Safety Fund	\$ 3.00 per motorcycle registration	Motorcycle Safety Education Program.		257.601
7	Scrap Tire Regulatory Fund	Additional 50 cent certificate of title fee	For regulation of scrap tire disposal.		257.606
1,7,9,10,12	Michigan Transportation Fund	Remainder	See Table MF-106 for authorized distribution.		257.621
2	Counties and municipalities	\$ 2.50 per original driver's license; \$ 1.00 for other licenses	Collection expenses.	Paid to collecting agency.	257.611
	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.	257.611
	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.	257.619
	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.	257.621
	State General Fund	Remainder	Collection expenses and State general purposes.		257.621
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
MINNESOTA					
1	Department of Public Safety	Amount required	Collection and administration.	A portion of these costs are paid from the General Fund.	16A.60
1	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.		166.013; 166.017; 166.221
2	Trunk Highway Fund	80 percent	See Table MF-106 for authorized distribution.	Duplicate license fees distributed as follows: 80 percent in General fund; \$ 500,000 to the Motorcycle Safety Fund; remainder is distributed as shown. Driver licensing expenses paid from Trunk Highway Fund.	171.06
	General Fund	10 percent	State general purposes.		171.06
8,10,11	Highway-User Tax Distribution Fund	5/6 of overweight fines	See Table MF-106 for authorized distribution.		221.63; 299D.03
9	General Fund	All	Various general State expenditures.		168.06
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
	State Highway Fund	Remainder	Construction and reconstruction of highways or debt service on certain highway bonds. (See Table MF-106)		27-19-99

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CLASSIFICATION OF FEE 1/	NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
Tag Fee 2 5.2 5.2, 11 7 13	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 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
	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) paid into Highway Patrol Relief and Disability Fund.	63-1-46
	State Highway Fund	All	Construction and reconstruction of highways or debt service on certain highway bonds. (See Table MF - 106)	This is a fuel identification decal for motor vehicles with 3 or more axles. The cost is \$ 12.00 for a year or \$ 8.00 for a single trip by out-of-state vehicles. The out-of-state vehicle has the option of paying the \$ 12.00 which will be good until the following January 1.	27-61-5
	Public Service Commission	All	Collection and administration.		
	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
	State General Fund	\$ 2.00 per certificate of inspection	State general purposes.	Remainder of inspection fees retained by official inspection stations.	63-13-11
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 All additional revenue	See Table MF - 106 for authorized distribution. Distribution 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.	301.090; 302.226 Constitution Article 4 §30(b)(3) Constitution Article 4 §30(b)(3) Constitution Article 4 §30(b)(3)
	State Road Fund	75 percent	See Table MF - 106 for authorized distribution.		
	Incorporated cities and towns	15 percent	See Table MF - 106 for authorized distribution.		
	County - Aid Road Trust Fund	10 percent	See Table MF - 106 for authorized distribution.		
MONTANA 1, 10	County Motor Vehicle Suspense Fund	Amount required	Local collection costs.	Trust fund must have a balance of \$ 2,500,000 before projects can be funded.	61-3-509
	Noxious Weed Management Trust Fund	\$1.50 per registration or reregistration Remainder	Weed management projects. Distribution as follows:		61-3-510
	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

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CLASSIFICATION OF FEE 1/	NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
2 3,5,2,11,13 5,1 6 7,10 8 9 12,1	County General Funds	3.75 percent of fees collected by counties	County general purposes.		61-5-121
	State Special Revenue Fund	3.75 percent of fees collected by State	Administrative expenses.		61-5-121
	Highway Patrol Retirement Pension Trust Fund	25 percent	Patrol pensions.		61-5-121
	State Traffic Education Account	17.5 percent	State driver education program.		61-5-121
	State General Fund	53.75 percent	State general purposes.	General funds and highway funds equally support highway patrol.	61-5-121
	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.	60-1-114
	State General Fund	Remainder	State general purposes.		60-1-402
	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
	State Highway Account	All	See Table MF-106 for authorized distribution.		61-3-502
NEBRASKA 1,10	County Treasurers	All	Distribution 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
	State Highway Account	50 percent	See Table MF-106 for authorized distribution.		61-10-146
	County Road Fund	50 percent	County road purposes.	Collection costs deducted from county share.	61-10-146
	State Motor Vehicle Recording Fund	All	Motor vehicle license plate equipment; administration of registrar's office.		61-3-106
	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
	State Recreation Road Fund	\$ 1.50 per registration	To construct or improve access roads to State recreation areas.		60-302
	County General Fund	\$ 1.00 per registration (resident); \$ 5.00 per registration (nonresident)	Collection costs.		60-326.01
2	Highway Trust Fund	\$ 1.50 per registration	Cost of plate and renewal tabs.		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.		
	County General Fund	\$ 1.75 of original and renewal fees; 25 cents of school permits and learner's permits	Collection expenses.		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 funds.	60-4,115

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TABLE MV - 106
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CLASSIFICATION OF FEE 1/	NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
4,5,1,5,2,12,1	Highway Cash Fund	All	Construction and maintenance of State Highways.		60-330.01, 66-410.03
7	County General Fund	\$ 3.25 per certificate of title; \$ 2.00 per notation of lien; and \$ 6.00 for duplicate copies	Collection costs.		60-115
	State General Fund	\$ 2.00 per certificate of title; \$ 1.00 per notation of lien	State general purposes.	Department of Motor Vehicles receives appropriations from State General Fund for administrative expenses and driver education.	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.	462.160
	Nevada Highway Patrol Special Account	\$ 6.00 per registration	Supplementary troopers.		461.146
	State Highway Fund	Remainder	See Table MF - 106 for authorized distribution.		461.079
2,5,7,8,9,10,12, 12.1,13	State Highway Fund	All	See Table MF - 106 for authorized distribution.		461.079
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.	462.160
	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.	462-160; 462.161
NEW HAMPSHIRE					
1	Town Clerks	\$1.00 per registration	Document preparation costs.		261:152
	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
	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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TABLE MV-106
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CLASSIFICATION OF FEE 1/	NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
NEW JERSEY					
1	Helicopter Emergency Ambulance Program	\$ 1.00 per registration	Emergency services.		
1,2	Registration and Licensing Agency	See remarks	Collection expenses.	Fee determined by Motor Vehicle Commissioner.	39:3-3; 39:10-25
1	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.	27:18-20
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	Motor Vehicle Suspense Fund	All	Distribution as follows:		66-6-22.1
	Local agents	\$ 2.00 per registration	Collection expense.		66-5-44
	Litter Control and Beautification Fund	30 cents per registration	Implementing the Litter Control and Beautification Act.		67-16-14
	Motorcycle Training Fund	\$2.00 per motorcycle registration	Motorcycle training.		66-6-1
	State Road Fund	43 percent	See Table MF-106 for authorized distribution.		66-6-23
		Remainder	Distribution 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 municipalty-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 purpose.	Same as above.	66-6-23
2	Local agents	\$ 2.00 per license	Collection expense.		66-5-47
		Remainder			
	State Road Fund	50 percent	See Table MF-106 for authorized distribution.		66-5-47
	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. This is after the State Road Fund is given credit for \$ 2.00 or amount equal to \$.50 for each year of a license period. Fees collected by Motor Vehicle Department Division employees are distributed as classification #1. The remainder of the fees goes to municipal license agents and 50 percent of the rest to H-Class counties.	66-5-47
3,4,5	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.	65-1-29

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CLASSIFICATION OF FEE 1/	NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
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, Queens, Richmond, and New York do not receive this money.	V&T 205
	Dedicated Highway and Bridge Trust Fund	Remainder 13 percent of registration receipts	Distributed as follows: See Table MF-106 for authorized distribution.	67 percent of registration fees and all other receipts.	V&T 401
	State General Fund	Remainder 10 percent 90 percent	Distributed as follows: State general purposes. Distributed as follows:	Also receives certain application, special license plate, and nonresident fees. An amount equal to 90 percent is deposited into the General Fund for appropriation for the purposes shown.	V&T 427 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.	An amount equal to all fees, fines, penalties and forfeitures is deposited into the General Fund for appropriation to the Department of Transportation. 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
	NORTH CAROLINA 1,2,7,8,9,10,11,13	State Highway Fund	All	Personalized plate fees are distributed 1/2 for highway beautification and 1/2 for travel promotion.	105-449.48
	4,1 State Highway Fund	75 percent	See Table MF-106 for authorized distribution.		105-449.43
7,10 State Highway Trust Fund	State Highway Fund	25 percent	See Table MF-106 for authorized distribution.		105-449.43
	State Highway Fund	1/7 of revenues	See Table MF-106 for authorized distribution.		20-85
	State Highway Trust Fund	6/7 of revenues	See Table MF-106 for authorized distribution.		20-85
NORTH DAKOTA 1,3,1,6,7,9,10,12	Motor Vehicle Registration Fund	Appropriation	Collection and administration.	Appropriation of \$ 5,961,292 for biennium ending June 30, 1993. (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.		39-26-05
	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 domesticated 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

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CLASSIFICATION OF FEE 1/	NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
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	Distribution 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
	2 Deputy Registrars	\$ 1.50 per license.	Collection expenses	Service fees charged by local officials. Registrars receive an additional \$ 1.00 when vision test is required.	4506.08; 4507.24
	Department of Highway Safety	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
	4 Department of Taxation	Amount required	Collection, administration and refunds.	May be used, as required, for retirement and interest on debt incurred by State for highway improvements.	5728.08
	Highway Operating Fund	Remainder	State highway construction and maintenance. (See Table MF-106)		5728.08
	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	\$ 1.25 per title	Collection and administration.	Net fees paid to registrar of motor vehicles for distribution. Clerk of Courts also receives \$ 2.00 per notation of lien and \$ 3.00 of \$ 3.25 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 Special Account	4 cents per title	Administration.		4505.09(B)(2)
	General Fund	21 cents per title	State general purposes.		4505.09(B)(2)
	Motor Vehicle Sales Audit Special Account	25 cents per title	Investigation of sales and use tax returns for motor vehicles.		4505.09(B)(2)
	Automated Title Processing Fund	\$ 1.00 per title	Maintain automated title processing system.		4505.09(B)(3)
	6 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.		4501.08; , 4517.11

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CLASSIFICATION OF FEE 1/	NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
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: \$ 1.00 plates, 50 cents decals, titles.	47-1104
1	Motor Vehicle Driver Education Fund	\$ 1.00 additional registration fee	Driver education: Amount over \$ 2,500,000 paid to State General Fund.		47-1104
10	TISRAD Fund	\$400,000	Trucking research and development.	Apportioned to Trucking Industry Self-funded Research and Development Fund.	47-1133
11	General Revenue Fund	\$ 5.00 per oversize and overweight permits	Collection expenses.		47-1104
	General Revenue Fund	Remainder of oversize permit fees	State general purposes.		47-1104
1,2,4,5,1,7,10,11		Remainder	Distribution as follows:	Distribution includes the proceeds from nonhighway taxes, including sales and boating levies. (See Table S - 106)	
	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
	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	\$ 1.00 per sticker	Distribution 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	Motor Vehicle Division 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
1	State and County Parks	Registration fees for campers, motor homes, and travel trailers	Development of parks.		366.912
1,7,9,12,1	Highway Fund	Remainder	See Table MF - 106 for authorized distribution.		306.505

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CLASSIFICATION OF FEE 1/	NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
2	Motor Vehicles Division 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
4,5,11,13	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.	767.000
	Highway Fund	Remainder	See Table MF-106 for authorized distribution.		767.005
8	Highway Fund	See Remarks	See Table MF-106 for authorized distribution.	Fund receives 1/2 of receipts when prosecution initiated by Motor Vehicle Division Weighmaster.	
PENNSYLVANIA					
1	Highway Bridge Improvement Account (Motor License Fund)	Amount required	Bridge repairs	Portion of fee for vehicles over 26,001 pounds plus surtax of 6 cents per gallon on fuel consumed in State. A \$ 5.00 fee is levied on the initial registration of motor vehicles to be paid into the Catastrophic Loss Fund for motor vehicle injuries where costs exceed \$ 100,000.	75-1016
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.	75-7805
1,2,7,10,13	Motor License Fund	Remainder	See Table MF-106 for authorized distribution		75-1014
RHODE ISLAND					
1,2,3,7,10,13	State General Fund	All	See Table MF-106 for authorized distribution		31-6-13
1	Department of Education	\$ 3.00 per motorcycle registration	Driver education		31-6-1
8	Department of Transportation	Commercial Driver's license fees	Administrative costs of testing and issuing the Rhode Island Uniform Commercial Driver's License Act		31-10.3-21
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	Distribution 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

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TABLE MV - 108
STATUS AS OF JANUARY 1, 1993

CLASSIFICATION OF FEE 1/	NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
SOUTH DAKOTA 1	Special Revenue Fund	Additional \$ 2.00 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.		32-5-9.22
	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.	32-5-9.22
	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
	5.1, 12.1	Motor Vehicle Fund	2 percent	Administration.	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	Distribution as follows:	32-10-35
				Distributed on basis of truck registrations, population and total mileage. 54 percent to County General Fund, 34 percent to County Special Highway Fund and 12 percent to municipalities. (See above)	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.	32-10-35
		Municipalities	12 percent	Construction and maintenance of streets and alleys.	32-10-35
2,7,8,9,10	Motor Vehicle Fund	All	Collection and administration.	(See State code §32-08-13; §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 of each motorcycle registration	Administration and expenses of the Motorcycle Rider Education Program.		55-51-104
	Police Pay Supplement Fund	\$ 1.00 of each registration			55-4-111
		Remainder	Distribution 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

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CLASSIFICATION OF FEE 1/	NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
2	Police Pay Supplement Fund	\$ 1.00 of each 2-year and 4-year operator's and chauffeur's license	Highway patrol pay.		55-50-324
	Motorcycle Rider Safety Fund	\$ 1.00 fee for motorcycle operator's license	Motorcycle rider safety education.		55-50-324
	Department of Safety	\$ 2.00 of each 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 personnel services and employee benefits in the Department of Safety Budget.	55-50-324
8,11	Highway Fund	Annual permits for oversize, overweight and movement of natural resource products	Highway maintenance.		55-4-126
7	County Court Clerks	\$ 3.00 per title	Collection expenses.	Service fees charged by local officials. 50 cents per title to the Tennessee Consolidated Retirement System.	55-6-104
	Division of Motor Vehicles	50 cents per title	Improving the processing and review of titles to reduce odometer fraud.	Subject to annual appropriation.	55-2-112
	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 at state parks.	55-6-101
	State General Fund	Remainder	Collection and administration.		55-6-103
8		3 cents and 5 cents per pound overweight taxes	Distribution as follows:		
	Highway Fund	60 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	Distribution as follows:		65-15-116
	Highway patrol	10 percent maximum	Compensation for expenses incurred in enforcement of motor-carrier regulations.		65-15-116
	Public Service Commission	Remainder	Expenses incurred in inspection, control and supervision of motor carriers.		65-15-116
TEXAS	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.	116-6702-1(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.	116-6675a-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.	116-6675a-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 preceding year.	
	State Highway Fund	Remainder	See Table MF - 106 for authorized distribution.	Also receives additional \$ 15 fee for low truck license plates.	116-6675a-10

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2,12,1	General Revenue Fund	All	State general purposes.	Department of Public Safety receives an appropriation from the General Revenue Fund.	116-0587b(1) 9; 116-6701a(1)
5	State Motor-Carrier Fund and State Motor Transportation Fund	Amount required	Collection and administration.		25-911b(10)
	State Highway Fund	10 percent of transfers	See Table MF-106 for authorized distribution.		25-911b(5)
	Railroad Commission Operating Fund	Remainder	Support of the Railroad Commission.		25-911b(10)
7	County Assessor-Collector	\$ 5.00 per certificate	Paid to Officer's Salary Fund.		116-0587-1(57)
	General Revenue Fund	\$ 5.00 per certificate	State general purposes.		116-0587-1(57)
	State Highway Fund	\$ 3.00 per certificate	See Table MF-106 for authorized distribution.		116-0587-1(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.		116-6701d(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-1204
1,2,5,1,7	Transportation Fund	Remainder	See Table MF-106 for authorized distribution.	(See State code §41-1a-1201; §41-2-120)	See remarks
8	Class BAC Roads Fund, State Transportation Commission	50 percent of truck overweight fines	See Table MF-106 for authorized distribution.	Distribution increases to 75 percent on July, 1 1993, and to 100 percent on July 1994.	78-5-116
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.	41-6-180
VERMONT					
1,2,6,7,9,10,11	Transportation Fund, State Treasury	All	See Table MF-106 for authorized distribution.		19-11
VIRGINIA					
1	Department of Motor Vehicles	\$1.50 per registration	Administrative costs of the official motor vehicle safety inspection program.		46.2-1166
	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.		46.2-1181
		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.	46.2-666
1,3,4,1,6,8,11	State Highway Maintenance and Operating Fund, and Transportation Trust Fund	Remainder	See Table MF-106 for authorized distribution.		46.1-167

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TABLE MV-106
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CLASSIFICATION OF FEE 1/	NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
2	Driver Education Fund	\$ 1.50 per operator's license	Driver education.		46.2-332
2,7,9,10,12,1	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; 46.2-685; 46.2-1520
10	Department of Air Pollution Control	\$ 2.10 per inspection	Costs of program including: administration, maintenance of air quality and correction and prevention of nonattainment status.		46.2-1182
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	Distribution as follows:		46.68.035
	State Patrol	25.882 percent	Highway policing and enforcement of vehicle size and weight restrictions.		46.68.035
	Puget Sound Ferry Operations Account	1.681 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.		46.18.080
	State Department of Transportation	10 cents per registration	Special highway studies.		46.18.081
	RV Account	\$ 1.00 per recreational vehicle registration	Construction and maintenance of recreational vehicle sanitary disposal systems at rest areas on Federal-aid highways.		46.18.083
	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 46.68.220
	Highway Safety Fund	\$ 2.00 per registration	Collection and administration.		
	Air Pollution Control Account	\$ 2.25 per registration	Department of Ecology uses account to implement provisions of Clean Air Act.	Distribution reduced to \$2.00 as of July 1, 1994.	82.44.110
	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.	46.68.030
	State Patrol	\$ 20.35 per registration	Highway policing and enforcement of vehicle size and weight restrictions.	Subject to legislative appropriation. Represents all but \$ 7.40 of the standard motor vehicle registration fee.	46.68.030
		Remainder	Distribution 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

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CLASSIFICATION OF FEE 1/	NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
2	Motorcycle Safety Education Account	\$ 6.00 per original motorcycle endorsement; \$ 7.50 per renewal	Motorcycle safety education.	Also receives \$ 2.50 instruction permit fees.	46.20.505; 46.20.520
	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.	71.80.330
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
6	State Department of Transportation	Revenues from 0.2 percent portion	For transportation projects.	Annual Motor Vehicle Excise Tax is 2.2 percent of fair market value of all motor vehicles and trailers. Distribution reflects split into 2.0 and 0.2 portions.	62.44.110
		Revenues from 2 percent portion	Distribution as follows:		
	Motor Vehicle Fund	1.6 percent	Cost of collecting motor-vehicle excise tax.		62.44.110
	Puget Sound Capital Construction Account	6.15 percent	For ferry system construction and operations.		62.44.110
	Puget Sound Ferry Operations Account	4.07 percent	For ferry system operations.		62.44.110
	Cities and Towns	6.63 percent	For general purposes.	Initial distribution made to State General Fund which distributes revenues based on population.	62.44.110
	Cities	7.1374 percent	For public safety, criminal justice, and other general purposes.	Includes distributions of 4.75 percent to the Municipal Sales and Use Tax Equalization account of the State General Fund that is passed on to municipalities, and 2.3874 percent to the Municipal Criminal Justice Assistance Account. The 2.3874 percent distribution expires December 31, 1993.	62.44.110
	Counties	7.5686 percent	For public safety, criminal justice, and other general purposes.	Includes distributions of 1.60 percent to the County Sales and Use Tax Equalization Account of the State General Fund that is passed on to counties, and 5.9686 percent to the Municipal Criminal Justice Assistance Account. The 5.9686 percent distribution expires December 31, 1993.	62.44.110
	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, 1993, and rises to 66 percent on January 1, 1994.	62.44.110
	Transportation Fund	See remarks		Distribution of 5 percent begins on July 1, 1993.	62.44.110
8	Public Safety and Education Account	32 percent of fines and penalties.	Crime victims' programs, driver improvement programs, driver training in public schools.		62.44.110
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

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CLASSIFICATION OF FEE 1/	NAME OF FUND OR AGENCY	AMOUNT ON 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
	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 1,2,7,9,10,11,12,13	Revenue Bond Account	Amount required	Debt service on revenue bonds.	Amount retained by trustee for debt service in FY 1992: \$ 30,629,216.	84.59
	Transportation Fund	Remainder	See Table MF-106 for authorized distribution.		84.59
WYOMING					
7 1,2,4,5,2,7,8, 9,11,12,1,13	County Abandoned Vehicle Account	\$ 0.50 per title			31-3-103
	State Abandoned Vehicle Account	\$ 0.50 per title			31-3-103
	State Department of Transportation	Amount required	Cost of collection.	Except for the prorated fees, all motor-vehicle registrations are collected by county officials who forward the State tax receipts to the Department of Transportation. Prorated fees are collected directly by the Transportation Department.	37-8-405
	State Highway Fund	Remainder	See Table MF-106 for authorized distribution.	(See State code §31-3-103; §31-3-1004; §31-7-104; §37-8-405)	See remarks

1/ Motor-vehicle and motor-carrier revenue have been grouped, insofar as possible, in accordance with the following classification:

- Registration fees. Includes "plate fees," "tag fees," etc.
- 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.
- Gross receipts taxes. Special taxes on motor carriers, excluding gross receipts taxes that are levied in connection with general State sales taxes or that are imposed on all transportation companies or public utilities.
- 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 id
- 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.
- Special taxes. Vehicle license fee (in lieu tax) in California; use tax in Kentucky; killing tax in Delaware, District of Columbia, Maryland, North Dakota, Vermont, Virginia and West Virginia; sales tax in Montana; excise tax Washington; and privilege tax (ad valorem property tax) in Nevada.
- Certificate of title fees.
- Fines and penalties. (Represents only that portion received and retained by the State. Excludes traffic fines.)
- Dealers' licenses.
- Transfer and reregistration fees.
- Certificate or permit fees.
- Caravan or in-transit fees. Special trip permits are designated as 12.1.
- Miscellaneous fees. Supervision and inspection fees, etc.

In many States, fees or taxes that do not produce revenue appreciable in excess of the cost of collection and administration have been omitted.

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
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TABLE S-106
STATUS AS OF JANUARY 1, 1993

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 (2 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 after calendar year 1992).	28-1801
ARKANSAS Severance Tax on Natural Resources....	County Highway Fund	12.125 percent	Construction, maintenance and administration of county roads.	Represents 12.5 percent of 97 percent of gross receipts collected by Commission of Revenue and returned to county of origin. Distribution excludes receipts from timber and timber products.	26-56-124
Additional 3 cents per ton Severance Tax on Stone and Crushed Stone.....	County Highway Fund	87.5 percent	Construction, reconstruction, maintenance and repair of county roads and bridges.	Represents distributions of 12.5 percent and 75 percent. 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).	26-56-113
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

**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
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TABLE 9-106
STATUS AS OF JANUARY 1, 1993

STATE AND SOURCE OF FUNDS	NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
FLORIDA Aviation Fuel Tax: 6.9 cents per gallon Excise Tax on All Aviation Fuel..... Rental Car Surcharge (\$2.00 per day for first 30 days).....	Department of Revenue	Amount required	Refunds	Not to exceed 0.6 percent of in-state wages paid by air carrier.	206.0655
	General Revenue Fund	7.3 percent	Service charge for general State government expense and review of agency programs and budgets.		206.0648
	State Transportation Trust Fund	Remainder	See Table MF-106 for authorized distribution.		206.0645
	State Transportation Trust Fund	69.75 percent	See Table MF-106 for authorized distribution.	Transportation Trust Fund receives 75 percent of net receipts after deduction of 7 percent service charge. This is equivalent to 69.75 percent of gross receipts.	212.0606
GEORGIA 3 percent Sales Tax on Motor Fuel....	State General Fund	All	See Table MF-106 for authorized distribution.	This is the "Second Motor-Fuel Tax".	91A-5015; Constitution 2-1406(b)(1)
HAWAII \$ 2.00 Annual Insurance Underwriters Fee.... Rental Motor Vehicle Surcharge Tax (\$ 2.00 per day).... Tour Vehicle Surcharge Tax (see remarks)....	Driver Education Fund	All	Driver education.	University of Hawaii Community College administers driver education program for motorcycle and motor scooter operators.	431:103-7
	State Highway Fund	All	See Table MF-106 for authorized distribution.		251-5
	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 60 percent of net sales tax revenue from all taxable items	See Table MF-106 for authorized distribution.		120-439.9
IOWA Petroleum Diminution Fees.... 5 percent Sales Tax on Auto Rentals.... Charges on the Use of Highway right-of-way....	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
	Road-Use Tax Fund	All	See Table MF-106 for authorized distribution.		422C.6
	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

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

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STATE AND SOURCE OF FUNDS	NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
IOWA cont. 5 percent Use Tax on New and Used Motor Vehicles.....	State General Fund	20 percent	State general purposes.		423.24(2)
		60 percent	Distributed as follows:		
	Comprehensive Petroleum Underground Storage Tank Fund	25 percent	Clean up tank leak sites.	This allocation is intended to offset the deposit of petroleum distribution fees into the Road Use Tax Fund.	423.24(1)a
	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)b
	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.	\$ 509,376 in FY 1993.	
	Department of Public Safety	Appropriation	Parimutuel law enforcement.	\$ 277,602 in FY 1993.	
	Department of Inspections and Appeals	Appropriation	Salaries, support, maintenance, and miscellaneous purposes.	\$ 321,929 in FY 1993.	
	Road-Use Tax Fund	Remainder	See Table MF-106 for authorized distribution.		423.24(1)c
KANSAS 4 percent Sales Tax on New and Used Motor Vehicles.....	State Highway Fund	7.6 percent of total revenues collected by Retailers Sales Tax Act	See Table MF-106 for authorized distribution.	(Distribution increases to 7.626 percent on July 1, 1993. Transfers of sales tax revenue to State Highway Fund are made quarterly after deposit in General Fund.	79-84,147
	State Highway Fund	1/17 of revenue collected	See Table MF-106 for authorized distribution.	Equivalent to a 0.25 percent tax (1/17 of 4.28 percent). Remaining 4 percent deposited in State General Fund.	79-3620; 79-3710
	Property Tax Fund.....	\$ 6 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.	79-6404
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. Distribution as follows:	30 percent expended on coal haul road system; 70 percent for specific expenditures including mass transportation, roads and streets.	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; 42-4985
	Each coal-producing county	60 percent of Coal Severance proceeds		60 percent distributed based on ratio of severance tax collected in a county to total collected statewide, 30 percent distributed equally based on per capita income (inverse order), 10 percent distributed based on miles of resource roads and population.	42.470
	Non-coal-producing county	10 percent of Coal Severance proceeds		Distribution on basis of 30 percent per capita income (inverse order), 40 percent on--miles and 30 percent geographic area.	42.470
	Mineral-producing counties	All proceeds except those derived from coal		Distribution based on tax collected on minerals severed in each county.	42.470
	Coal Severance Tax.....	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

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STATE AND SOURCE OF FUNDS	NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
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.		TG 2-616
		Remainder	Distribution as follows:		
	Gasoline and Motor-Vehicle Revenue Account	16 percent	See Table MF-106 for authorized distribution.		TG 2-617
	Transportation Revenue Sharing Account	16 percent	See Table MF-106 for authorized distribution.		TG 2-617
	General Fund	Remainder	General purposes.		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.	206.75
MISSISSIPPI Other Oil Tax, \$.75 cents per gallon on All Other Oil, except oil used in aviation....	State Highway Department 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 percent of net sales tax revenue generated within each municipality shall be returned to that municipality	Road, bridge, and street construction.	Excludes sales tax revenue generated from mining activities or from contractor services. Distribution increases to 18.5 percent beginning August 15, 1993.	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
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

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STATE AND SOURCE OF FUNDS	NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
MISSOURI 4 percent Use Tax on Purchase Price of Motor Vehicles (only applies when sales tax is not applicable).....	State Highways and Transportation Department Fund	3 percent use tax	Distribution as follows:	Collected by Department of Revenue.	144.440
		Amount required	Expenses of administration and enforcement of use tax.		144.445
		Remainder	Construction, reconstruction and maintenance of State highway system.	See Table MF-106 for authorized distribution and expenditures.	144.448
		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-Ald 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
		74 percent of revenue	See Table MF-106 for authorized distribution.		Constitution Art. 4 §30(b)(2)
		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)
		15 percent	See Table MF-106 for authorized distribution.	(Same distribution formula as motor fuel.)	Constitution Art. 4 §30(b)(2)
		10 percent	See Table MF-106 for authorized distribution.	(Same distribution formula as motor fuel.)	Constitution Art. 4 §30(b)(2)
		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.	
		75 percent	See Table MF-106 for authorized distribution.		Constitution Art. 4 §30(b)(3)
		15 percent	See Table MF-106 for authorized distribution.		Constitution Art. 4 §30(b)(3)
		10 percent	See Table MF-106 for authorized distribution.		Constitution Art. 4 §30(b)(3)

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STATE AND SOURCE OF FUNDS	NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
MONTANA Coal Severance Tax.....	Highway Reconstruction Trust Account	See remarks	To plan, design and carry out a reconstruction program on Federal-aid highways.	Starting July 1, 1993 and ending June 30, 2003, 12 percent of coal severance tax collections.	18-36-106
NEBRASKA State Excise Tax on Motor Vehicles.....	Highway Trust Fund	All	See Table MF-106 for authorized distribution.	Collected by State Tax Commissioner.	74-1240.01
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.....	State Road Fund	Appropriation	Specific local road projects.	FY 1993 appropriation of \$5,200,000. Severance tax rates indexed to CPI.	7-27-6
NORTH CAROLINA 3 percent Use Tax on Retail Value of Motor Vehicles.....	General Fund	\$ 170,000,000	Distribution as follows: General purposes.		105-187.9
	State Highway Trust Fund	Remainder	See Table MF-106 for authorized distribution.		105-187.9
					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 17 cents tax.)	57-43.2-03; 57-43.2-16
OKLAHOMA Boat and Motor License and Excise Taxes, Motor Vehicle Excise and Rental Taxes, Mobile 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; 68-2103
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
SOUTH DAKOTA Game and Fish Licenses.....	Special Highway Fund (Township)	10 percent of all licenses	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.	32-58-17
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

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

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TABLE 8-108
STATUS AS OF JANUARY 1, 1993

STATE AND SOURCE OF FUNDS	NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
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.	Excluding propane, this tax is imposed on all petroleum products. 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-108 for authorized distribution.	Collected by State Comptroller on that portion of motor oils and lubricating oils consumed on public highways.	151.801
Lease Rental of State Highway Right-of-way and Air Space Rights.....	State Highway Fund	All	See Table MF-108 for authorized distribution.		6073a-1
WYOMING 3 percent Sales Tax on Propane, Butane, Liquefied Gas and Compressed Natural Gas.....	State Highway Fund	10 percent	Construction, maintenance and administration of State highways. (See Table MF-108)	In FY 1993, \$ 20,000,000 of the State Highway Fund's share of taxes on coal, iron, oil, and gas will be diverted to the Public School Foundation Program Account. This distribution is intended to offset the effect of the inadvertent repeal in 1991 of a tax code section that resulted in extra funds flowing to the State Highway Fund.	39-6-512(f)
Severance Taxes on Natural Resources:					
1 percent Severance Tax on Coal.....	State Highway Fund	All	Construction, maintenance and administration of State highways. (See Table MF-108)		39-6-302(d)
1.5 percent Severance Tax on Coal and Iron.....	State Highway Fund	60 percent of proceeds	Constructing, repairing and acquiring highways and related facilities. (See Table MF-108)	Initially deposited in the Capital Facilities Revenue Account within the earmarked Revenue fund. This tax expires January 1, of year after accumulated tax collections total \$250,000,000. Expected to expire January 1, 1993.	39-6-302(f); 39-6-306(b)
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-108)		39-6-302(g); 39-6-305(h)

PROVISIONS GOVERNING THE ALLOCATION OF FEDERAL FUNDS FOR HIGHWAY PURPOSES

TABLE F-106
STATUS AS OF JANUARY 1, 1993

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS
FEDERAL HIGHWAY TRUST FUND.....	Taxes specified		This fund receives the proceeds of the Federal excise tax on gasoline (14.1 cents), diesel fuel (20.1 cents), gasohol (7 cents to 8.8 cents); tires (based on weight); trucks and trailers (12 percent retail); and the gross weight tax on heavy vehicles (over 55,000 lbs.). See tables FE-101 and FE-201 in "Highway Statistics".
Internal Revenue Service.....	Amount required	To pay refunds for nonhighway business use of gasoline and special fuels.	Refunds are chiefly for fuel used in farming and commercial fishing. Intercity buses are also granted partial refunds of diesel tax.
Aquatic Resources Fund.....	Tax on motorboat gas	For improvement of State boating facilities (P.L. 86-399).	Estimated amount transferred to fund in FY 1993: \$ 207,000,000.
Land and Water Conservation Fund.....	\$ 1,000,000	For planning, acquisition, and development of outdoor recreation areas and facilities (P.L. 86-578).	
Leaking Underground Storage Tank Fund.....	0.1 cent a gallon.	For cleanup of contaminated underground water caused by petroleum leaks (P.L. 99-409).	
General Fund.....	2.5 cents a gallon.	For Federal general purposes.	Allocated for deficit reduction.
Mass Transit Account.....	1.8 cents a gallon	To be available through the Federal Transit Administration for mass transportation capital projects (P.L. 97-424).	Amount transferred to the Mass Transit Account in FY 1992: \$ 1,089,828,000.
Highway Trust Fund.....	Remainder	The Highway Trust Fund is the financing mechanism for the Federal-Aid Highway Program. The Federal-Aid Highway Program is a reimbursable program which reimburses the States, the District of Columbia, and Puerto Rico for the Federal share of the cost of Federal-aid projects. 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).	
U.S. DEPARTMENT OF TRANSPORTATION			Amounts shown are fiscal 1993 authorizations.
Highway Trust Fund: Federal Highway Administration*.....		Title 23 U.S.C. ("Highways") and other supporting legislation for the various programs of the FHWA are designed to improve highways throughout the Nation. Those programs aid in the construction, rehabilitation, traffic management and safety of the Nation's highways. Funding is through contract authority found in substantive legislation currently provided by the six year Intermodal Surface Transportation Efficiency Act of 1991 (P.L. 102-240). (ISTEA).	*Administrative deduction from 1992 apportionments: 2.75 percent. Costs of construction engineering may not exceed 15 percent of the Federal share of construction costs (23 U.S.C. 106c).
National Highway System (NHS)....	\$ 2,914,842,000	To reimburse the States and the District of Columbia for the Federal share of the cost 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).	For projects on the NHS in each State, ISTEA established the NHS program which consists of approximately 150,000 miles of highways considered to be of primary Federal interest. This program replaces the Interstate 4R program and a major portion of the Federal-aid Primary program. The NHS currently consists of Interstate, rural and urban principal arterials, freeways and expressways, and facilities on the Department of Defense Strategic Highway Network. The Federal share of NHS projects is 80 percent except for Interstate which is 90 percent.
Surface Transportation Program (STP)...	\$ 3,317,364,000	This program includes construction, reconstruction, rehabilitation, resurfacing, restoration, and operational improvements for highways and bridges (23 U.S.C. 133).	The STP is a block grant-type program for State and local projects on any roads including NHS that are not classified as local or rural minor collectors. Bridge projects may be on any functional system. The Federal share of STP projects is 80 percent.
Highway Bridge Replacement and Rehabilitation Program.....	\$ 2,236,953,000	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.	Apportioned among the States in the ratio which the estimated cost of all deficient bridges in each State bears to the sum of the estimated 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.

PROVISIONS GOVERNING THE ALLOCATION OF FEDERAL FUNDS FOR HIGHWAY PURPOSES

TABLE F-108
STATUS AS OF JANUARY 1, 1993

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS
Interstate Completion Program....	\$ 1,457,626,000	For projects to complete the Interstate Highway System.	The Federal share of Interstate projects is 90 percent.
Interstate Maintenance Program....	\$ 2,359,249,000	This program replaces the Interstate AR program and finances projects to rehabilitate, restore and resurface Interstate highways without adding to the capacity of the highway (23 U.S.C. 119).	Funds are apportioned 55 percent in the ratio which the lane miles on the Interstate System in each State bears to the total of lane miles on the Interstate System in all States, and 45 percent in the ratio which vehicle miles traveled on the Interstate System in each State bears to total vehicle miles traveled on the Interstate System in all States. The Federal share payable is 90 percent of the cost of such projects. No State shall receive less than one-half percent of each year's apportionment.
Interstate Substitution Program....	\$ 194,377,000	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 payable on such projects shall not exceed 85 percent (23 U.S.C. 103e-4).
Congestion Mitigation and Air Quality Improvement Program....	\$ 832,581,000	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.	The Federal share of CMAQ projects is 80 percent.
Minimum Allocation....	\$ 1,073,729,000	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....	\$ 181,050,000	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 requirements include the promulgation of compatible standards and protocols, and the establishment of evaluation guidelines for operational testing. The Federal share payable is 80 percent except for innovative high-risk projects which may have a 100 percent Federal share.
Emergency Relief Program....	\$ 551,843,000	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 Disaster Assistance (P.L. 101-130) is provided to States for rebuilding highways damaged during disasters in 1989. FY 1993 funding includes aid to the State of California to repair damage caused by the 1989 earthquake. Additional funding was provided to aid recovery from Hurricanes Andrew and Iniki, and Typhoon Omar (P.L. 102-368).
Federal Lands Highway Program....	\$ 440,000,000	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.	The Federal share for projects under this program 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.	Incorporates the former Forest Highways category which includes State and local roads providing 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....	\$ 416,260,000	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....	\$ 549,287,000	Administration of the Federal-aid Highway Program and for highway research and development activities.	

PROVISIONS GOVERNING THE ALLOCATION OF FEDERAL FUNDS FOR HIGHWAY PURPOSES

TABLE F-106
STATUS AS OF JANUARY 1, 1992

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS
Miscellaneous programs.....	\$ 733,019,000	To carry out an assortment of programs authorized in the FY 1993 DOT Appropriations Act.	Includes previously authorized programs, other miscellaneous programs, and reimbursable activities.
Demonstration Projects.....	\$ 325,015,000	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 project costs for this program 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 in the ratio which the population of each State bears to the total population of all States, and 25 percent in the ratio which the public road mileage in each State bears to the total public road mileage in all States. Funds may be used to pay up to one-half of the costs of the highway safety programs and 100 percent of the cost of each research project.
Motor Carrier Safety Assistance Program.....	\$ 65,000,000	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 1963. Funds distributed among States that have established State enforcement programs based on administratively determined criteria. The maximum Federal share is 60 percent of the cost of such programs.
Bureau of Transportation Statistics....	\$ 10,000,000	Operation and administration of the Bureau.	Funded from the Federal-Aid Highway program.
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.	
Highway Traffic Safety Grants.....	\$ 115,000,000	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.
	\$ 11,000,000	Incentive grants provided to States which adopt and implement tough and effective measures to deter drunk and drugged driving (23 U.S.C. 406).	
	\$ 12,000,000	Incentive grants issued to States that have laws requiring the use of safety belts and motorcycle helmets (23 U.S.C. 153).	
	\$ 3,650,000	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.....	\$ 48,170,000	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.
U.S. DEPARTMENT OF TRANSPORTATION			
General Fund:			All General Fund authorizations subject to congressional appropriation.
Federal Highway Administration.....			
Motor Carrier Safety.....	\$ 81,000	Carry out safety programs (80 Stat. 938-940).	
National Highway Traffic Safety Administration.....			
Operations and Research.....	\$ 98,331,000	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.

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 AGRICULTURE.....			
<i>Forest Service.....</i>			
Forest Development Roads and Trails.....	FY 1993 Authorization: \$ 175,141,000	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. 532-536).	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 1993 amount: \$ 79,375,000.
Federal Highway Administration.....	Amount required from above funds	Reimbursement for surveys, plans, and supervision of construction at request of the Forest Service.	
National Forest Fund.....	25 percent of receipts	Paid to States for public roads and schools in the counties where forests are situated.	Receipts are derived from timber sales (16 U.S.C. 500). Estimated FY 1993 payments of \$ 351,102,000.
• 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.)	
• Arkansas.....	25 percent	Paid to counties for the improvement of public roads.	
• Montana.....	66 2/3 percent	Paid to county general road fund.	
• Nebraska.....	20 percent	Paid to county public road funds.	
• Oklahoma.....	75 percent	Paid to county of origin for roads.	
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 1993 payments of \$ 5,907,000. See distributions listed under U.S. Department of the Interior, National Grasslands.
Mount St. Helens National Monument	Appropriation	For highway construction.	Estimated FY 1993 outlays of \$ 714,000.
U.S. DEPARTMENT OF COMMERCE.....			
<i>Economic Development Administration.....</i>			
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).	All General Fund authorizations subject to Congressional appropriation of funds. Federal funds limited to 50 percent of the cost of direct grant projects; 60 percent of the cost of supplemental grant projects. Total FY 1993 authorization of \$ 148,491,000 for development grants.
U.S. DEPARTMENT OF DEFENSE.....			
<i>Civil functions:</i>			
<i>U.S. Army Corps of Engineers.....</i>			
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. 701b-3).	Funds received from lease of Federal lands acquired for flood control, navigation, and allied purposes. Paid to States where property is situated. Estimated FY 1993 amount: \$ 5,937,000.
• Arkansas.....	20 percent	To county road funds.	
• Montana.....	50 percent	To counties for roads.	
• Nebraska.....	20 percent	To county public road funds.	
• North Dakota.....	50 percent	To counties and townships for roads.	

PROVISIONS GOVERNING THE ALLOCATION OF FEDERAL FUNDS FOR HIGHWAY PURPOSES

TABLE A-106
STATUS AS OF JANUARY 1, 1993

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS
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:			Estimated FY 1993 amount: \$ 20,000,000. All transferred for expenditure by FHWA.
U.S. Army.....	Appropriation	Construction of military and defense access roads of the U.S. Army.	Estimated FY 1993 allocation of \$ 1,020,000 to FHWA for support services.
U.S. Navy.....	Appropriation	Construction of access roads, naval installation roads of the U.S. Navy.	Estimated FY 1993 allocation of \$ 230,000 to FHWA for support services.
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).
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).	\$ 217,000,000 is estimated as FY 1993 road and street expenditures from a \$ 3.8 billion program authorization for FY 1993.
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 1993 total program outlays of \$ 95,524,000.
Construction and access.....	See remarks	Acquisition of land and construction of buildings, recreational facilities, roads and trails.	Estimated FY 1993 total program outlays of \$ 14,614,000.
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 1993 total program outlays of \$ 90,848,000. 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 1993 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 reversioned 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. 210, 50 Stat. 676).	Estimated FY 1993 payment: \$ 76,560,000.

PROVISIONS GOVERNING THE ALLOCATION OF FEDERAL FUNDS FOR HIGHWAY PURPOSES

TABLE F-106
STATUS AS OF JANUARY 1, 1993

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS
Cooe Bay Wagon Road grant lands.....	75 percent of receipts	Paid to Cooe and Douglas Counties, Oregon, in lieu of taxes, for schools, roads, highways, bridges, and port districts (53 Stat. 753-754).	Estimated FY 1993 payment: \$ 900,000.
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 1993 payment: \$ 470,000.
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 1993 payment: \$ 920,000.
Taylor Grazing Act.....	30 or 12 1/2 percent of receipts (See remarks)	To States and counties for general purposes, including road purposes (43 U.S.C. 315).	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 1993 payment: \$ 3,235,000.
• Arkansas.....	20 percent	To county road funds.	
Road maintenance deposits.....	Amount deposited	Provides maintenance funds for access roads under Bureau of Land Management control (43 U.S.C. 1701).	Funds provided by users of certain roads. Estimated amount for FY 1993: \$ 3,000,000.
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.
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).	Alaska receives 90 percent of receipts generated in Alaska. Receipts are from bonuses, royalties, and rentals resulting from development of mineral resources. Estimated FY 1993 payment: \$ 430,927,000.
• Arizona.....	50 percent*	To State for Secondary roads.	*Of any carryover funds at beginning of year.
• Oregon.....	All	To counties of origin for schools and roads. Segregation not specified.	
• Utah.....	25 percent	To counties of origin for road improvements.	
• Wyoming.....	28.5 percent	To counties of origin for roads.	
	2.25 percent	To State Highway Commission for State and county roads.	FY 1992 allocation was \$ 7,100,000.
National Park Service.....	Appropriation	Maintenance and operation of roads and trails within national parks.	Estimated FY 1993 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 1993 amount: \$ 248,000.
Park roads and trails.....	Appropriation	Construction of Fayette Station Bridge and approaches in New River Gorge National River.	Appropriation of \$ 4,200,000 made available to State of West Virginia.
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 1993 expenditures: \$ 9,780,000.
Bureau of Indian Affairs.....	Appropriation	Construction and maintenance of roads within Indian reservations.	Estimated FY 1993 amount: \$ 30,800,000.
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 reimbursement basis. Funded under Federal Lands Highway Program and paid from Highway Trust Fund.

PROVISIONS GOVERNING THE ALLOCATION OF FEDERAL FUNDS FOR HIGHWAY PURPOSES

TABLE F-100
STATUS AS OF JANUARY 1, 1993

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS
<i>Fish and Wildlife Service.....</i> National Wildlife Refuge Fund..... • Louisiana..... • North Dakota.....	Appropriation 50 Percent 25 Percent	Paid to counties in which refuges are located for school and road purposes (16 U.S.C. 715s). To parish road fund. To township's special road fund.	25 percent of sales from refuge products. Estimated FY 1993 payment: \$ 15,772,000.
U.S. APPALACHIAN REGIONAL COMMISSION....	FY 1993 Authorization \$ 164,019,000	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.....	\$ 3,500,000	Reconstruction and Improvement of Pennsylvania Avenue including new sidewalks, curbs, lighting, landscaping and street furniture (P.L. 92-578, section 17b).	

FALL 1997

REVENUE SOURCES BOOK

FORECAST AND HISTORICAL DATA



STATE OF ALASKA
DEPARTMENT OF REVENUE
OIL AND GAS AUDIT DIVISION

Tony Knowles, Governor
Wilson L. Condon, Commissioner
John Pilkinton, Director
Charles Logsdon, Chief Petroleum Economist

ALASKA DEPARTMENT OF REVENUE

STATE OF ALASKA

Department of Revenue

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October 31, 1997

The Honorable Tony Knowles
Governor of Alaska
P.O. Box 110001
Juneau, Alaska 99811-0001

Dear Governor Knowles:

Though it's not exclusively glad tidings, our Fall 1997 Revenue Sources Book offers much to enjoy. I am happy to report that in FY 1997 we collected nearly \$2.5 billion in net disposable general fund unrestricted revenues. This was the best year for state revenues since 1991. Higher revenues were the direct result of Alaska North Slope oil averaging \$20.85/bbl.

However, we project lower revenues in FY 1998 and FY 1999 because of declining North Slope production and oil prices that are expected to average just over \$18/bbl. We expect net disposable general fund unrestricted revenues of \$2.124 billion in FY 1998 and \$1.9876 billion in FY 1999.

ANS production declined to an average of 1.405 million barrels/day in FY 1997 and we expect it to drop to 1.325 million barrels/day in FY 1998, then to 1.310 million barrels/day in FY 1999.

Returning to the good news, we forecast an increase in production in FY 2000 to 1.355 million barrels/day as the result of new fields currently under development. We expect production to remain at about that level through FY 2001 before beginning to decline again.

Even with the short-term oil-patch renaissance, we still expect state oil revenues to decline over the long term since the new fields qualify as economically marginal and therefore will not pay the same higher taxes as our larger yet diminishing fields. We are also faced with somewhat higher transportation costs to market our oil production as the existing ANS tanker fleet is refitted or replaced with double-hull tankers.

The Revenue Sources Book projects state revenues from FY 1998 through FY 2020.

Though oil revenues will decline over time, Alaska's total revenue picture, which we have developed with the Office of Management and Budget, continues to look very good. Our Revenue Sources Book projects the Constitutional Budget Reserve Fund will hold \$3.6 billion by year-end FY 1999 and the Permanent Fund will reach a market value of \$23.5 billion.

Sincerely,

Wilson L. Condon
Commissioner

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EXECUTIVE SUMMARY

FALL 1997 REFERENCE CASE

Short-Term Outlook (FY 1997-1999)

Thanks to prices that averaged \$20.85/barrel for Alaska North Slope oil, FY 1997 General Fund unrestricted revenue amounted to \$2,498 million. FY 1997 was the best year for state revenue since FY 1991. So far in FY 1998, ANS oil prices have averaged just over \$18/barrel and that is about what we expect for the rest of this fiscal year and for FY 1999 as well. We expect oil production to decline slightly through FY 1999 but pick up again in FY 2000. Given the uncertainties with respect to the oil market, and given the state's reliance on oil production revenue, we recommend that the reader examine the petroleum revenue sensitivity matrices on Page 32 to understand the effects that different oil prices and production have on state revenue.

Highlights from our fall 1997 forecast are:

- * Oil prices are expected to continue to fluctuate around the \$18/barrel level as continued strong demand absorbs increasing world production both outside and within OPEC.
- * General Fund unrestricted revenue will exceed \$2 billion through FY 1999.
- * Oil production revenue will continue to dominate the General Fund unrestricted revenue picture.
- * ANS production will increase in FY 2000 as the result of the combined production of a number of new oil fields including Alpine, Northstar, Tarn, Badami and West Sak.
- * Non-petroleum revenue will decrease from \$477 million in FY 1998 to \$446.8 million in FY 1999. This decrease is mostly the result of a one-time payment of \$25 million that the state will receive in FY 1998 from an agreement with TAPS owners. Non-petroleum revenue will level off in FY 1999.

Table 1.

SHORT-TERM REFERENCE CASE
Fall 1997 Forecast Projections

FY	Net Disposable		ANS Market Price (\$/Barrel)	ANS Production (Million Barrels/ Day)
	General Fund	General Fund		
	Unrestricted Revenue (\$ Million)	Unrestricted Revenue (\$ Million)		
Prelim ACTUAL 1997	2498.1	2494.9	20.85	1.405
1998	2124.0	2080.9	18.11	1.325
1999	1987.6	2000.4	18.22	1.310

Long-Term Outlook (FY 2000-2020)

Our long-term outlook for revenue assumes no changes are made in the current fiscal system. As a result, oil revenue will continue to dominate Alaska's General Fund revenue picture. Our reference case for long-run oil prices is a composite of two alternative scenarios. One scenario is that demand will tend to outpace supply with the result that oil prices grow at a rate close to that of dollar inflation. The other scenario is that oil-demand growth over the long haul will moderate as energy consumption technologies improve and higher-emissions targeted taxes make oil more expensive to consumers. Alaska oil production is projected to increase in FY 2000-2001 before starting to decline in FY 2002. This forecast does not include the revenue effect of a major North Slope gas sale or the opening of the Arctic National Wildlife Refuge (ANWR) or the National Petroleum Reserve-Alaska (NPR-A).

- * New oil field development will result in a significant increase in oil production in FY 2000-2001. Oil production is projected to decline over the long term at roughly 6 percent per year.
- * Oil prices drift up slowly as increasing oil consumption puts pressure on available global supplies.
- * Increasing transportation costs due to the new hull requirements for tankers, and impact of current production tax rate will dampen the revenue effect of the higher production in FY 2000 and beyond.
- * Non-petroleum General Fund revenue grows at about 1 percent per year.

Table 2.

LONG-TERM REFERENCE CASE Fall 1997 Forecast Projections

FY	Net Disposable		ANS Market Price (\$/Barrel)	ANS Production (Million Barrels/ Day)
	General Fund	General Fund		
	Unrestricted Revenue (\$ Million)	Unrestricted Revenue (\$ Million)		
2000	1962.6	1976.1	18.34	1.355
2001	1965.7	1979.0	18.93	1.354
2002	1946.4	1959.7	19.50	1.326
2003	1906.5	1919.8	20.12	1.264
2004	1857.8	1871.1	20.75	1.198
2005	1755.7	1769.0	21.39	1.129
2010	1449.1	1462.4	25.08	0.772
2015	1317.6	1330.9	29.72	0.553
2020	1208.2	1221.5	35.55	0.394

Figure 1.

FALL 1997 REFERENCE CASE GENERAL FUND UNRESTRICTED REVENUE
Actual (FY 1978-1997) and Projected (FY 1998-2020)

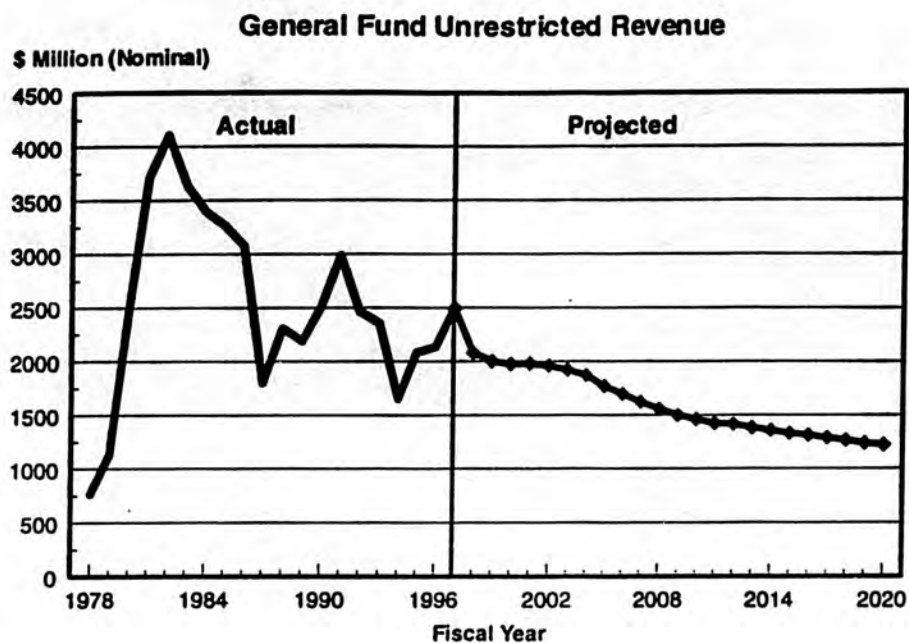


Figure 2.

ECONOMIC LIMIT FACTOR (ELF)
FOR FIELDS WITH CURRENT ELF GREATER THAN ZERO
Actual (FY 1978-1997) and Projected (FY 1998-2020)

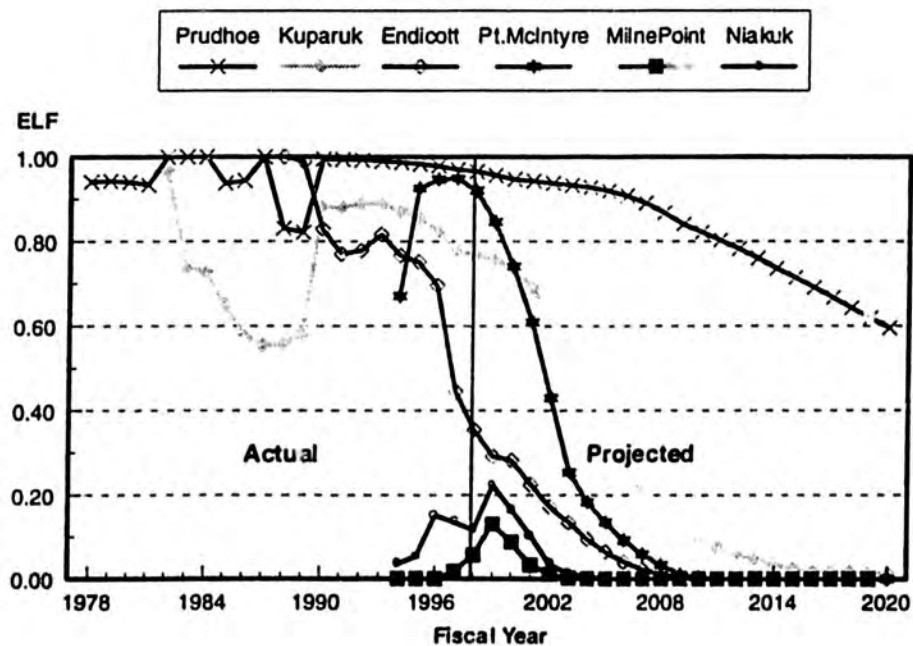


Figure 3.

FALL 1997 REFERENCE CASE ANS MARKET PRICE
Actual (FY 1978-1997) and Projected (FY 1998-2020)

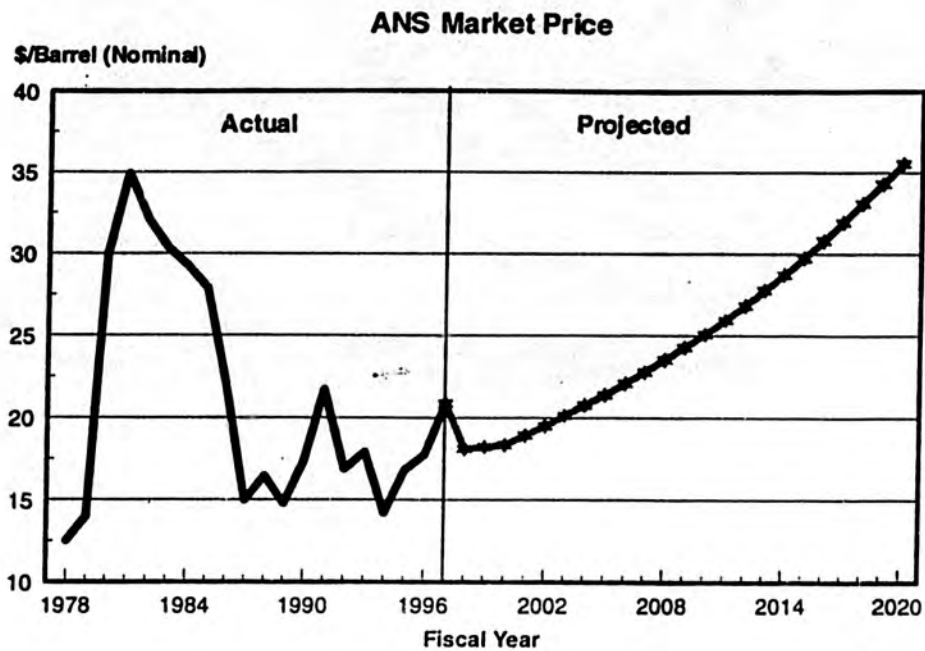
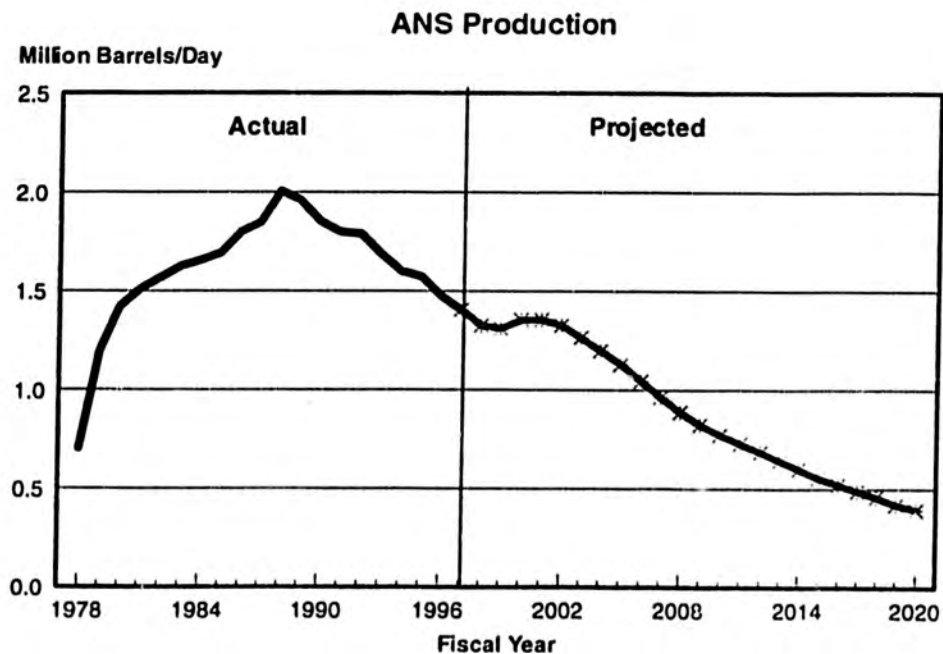


Figure 4.

FALL 1997 REFERENCE CASE ANS PRODUCTION
Actual (FY 1978-1997) and Projected (FY 1998-2020)



REVENUE FORECAST

SHORT-TERM OUTLOOK, FY 1997-1999

The pages that follow summarize the Alaska revenue forecast by source.

The Department of Revenue has historically forecast an amount of General Fund unrestricted revenue that includes all the unrestricted revenue items in the state accounting system (AKSAS) together with certain program receipts that are accounted for as restricted revenue in AKSAS. We now include all program receipts in our projections (except for statutory designated program receipts, Alaska Public Utilities Commission, and test fisheries program receipts) of the General Fund unrestricted revenue because these revenues are not restricted to any particular use.

Both the Governor's Office of Management and Budget and the Alaska State Legislature make a series of adjustments to the Department of Revenue's forecast of General Fund unrestricted revenue to derive a forecast of net disposable General Fund unrestricted revenue. Reductions include: (1) earmarking revenue for specific programs like the Marine Highway System; (2) pass-through revenue for qualified regional aquaculture associations; and (3) revenue shared with qualified local governments and organizations (e.g. fisheries taxes). Additions include: (1) transfer payments from state-owned entities like the Alaska Housing Finance Corporation and the Alaska Industrial Development and Export Authority; and (2) settlements of legal disputes that are not subject to deposit into the Constitutional Budget Reserve Fund (CBRF).

Table 4 reflects the derivation of net disposable General Fund unrestricted revenue. The total revenue reflected in this table is the amount generally used for budget and budget planning purposes. Net disposable General Fund unrestricted revenue does not include settlements from disputes over mineral taxes and royalties, or funds in the CBRF.

Table 5 reflects revenue sources that are annually appropriated under the Executive Budget Act. Much of the revenue is restricted to specific use or may be appropriated only in certain circumstances (e.g. the CBRF).

Table 6 summarizes forecast revenue and fund balances for the Constitutional Budget Reserve Fund and the Alaska Permanent Fund.

Table 3.

GENERAL FUND UNRESTRICTED REVENUE
(\$ Million)

This table presents the General Fund unrestricted revenue forecast that conforms to the account structure of the State accounting system (AKSAS). All General Fund program receipts (reflected in AKSAS) are included.

	Prelim ACTUAL			
	FY 1997	FY 1998	FY 1999	FY 2000
TAXES				
<u>Property Tax - Oil and Gas (1)</u>	53.8	54.0	49.3	47.5
<u>Sales/Use Tax</u>				
Alcoholic Beverage	11.6	11.9	12.0	12.1
Tobacco Products	13.7	14.7	15.2	15.2
Insurance Premium	28.4	28.6	28.9	29.2
Electric and Telephone Cooperative (2)	2.7	2.7	2.7	2.8
Motor Fuel Tax-Aviation (3)	8.1	5.3	5.4	5.4
Motor Fuel Tax-Highway	19.9	24.9	25.1	25.4
Motor Fuel Tax-Marine	7.3	7.3	7.4	7.4
<u>Total</u>	91.7	95.4	96.7	97.5
<u>Income Tax</u>				
Corporation General	48.4	51.6	52.1	52.6
Corporation Petroleum	269.4	216.0	216.0	216.0
<u>Total</u>	317.8	267.6	268.1	268.6
<u>Severance Tax</u>				
Oil and Gas Production	907.0	697.0	657.0	625.0
Oil and Gas Conservation	1.7	1.7	1.6	1.7
Oil and Gas Hazardous Release	12.9	12.4	12.2	12.6
<u>Total</u>	921.6	711.0	670.9	639.4
<u>Other Natural Resource Tax</u>				
Salmon and Seafood Marketing (4)	6.6	5.6	3.0	3.0
Salmon Enhancement (5)	4.2	4.0	4.1	4.1
Fisheries Business (6)	31.0	24.6	25.6	25.6
Fishery Resource Landing (7)	8.3	7.0	7.0	7.0
Mining	0.4	0.8	1.0	1.5
<u>Total</u>	50.5	42.0	40.7	41.2
<u>Other Tax</u>				
Estate	1.7	1.7	1.7	1.7
Charitable Gaming	1.9	1.9	1.9	1.9
<u>Total</u>	3.6	3.6	3.6	3.7
TOTAL TAXES	1438.8	1170.6	1129.3	1097.9

(1) Amounts represent the state's share of the total oil and gas property taxes collected. Estimated total property taxes and the municipalities' share are as follows (\$ Million): FY 1997: \$293.3 and \$239.7; FY 1998: \$284 and \$233; FY 1999: \$283.2 and \$233.9, and FY 2000: \$279.6 and \$232.1. Note that these tax revenues are not reflected as shared taxes in Table 4 because the State never receives the municipal portion of this tax.

(2) 100 percent of the tax is subject to sharing with qualified municipalities (AS 10.25.570). See Table 4.

(3) 60 percent of taxes attributable to aviation fuel sales at municipally owned or operated airports are subject to sharing with qualified municipalities (AS 43.40.010). See Table 4.

(4) Provides annual funding for the Alaska Seafood Marketing Institute (AS 16.51.120 and AS 43.76.120). The salmon marketing tax sunsets on June 30, 1998. Does not include \$1 million transferred from the Fishery Resource Landing Tax to the Alaska Seafood Marketing Institute in FY 1997.

(5) Provides annual funding for qualified regional aquaculture associations (AS 43.76.025). See Table 4.

(6) 50 percent is subject to sharing with qualified municipalities (AS 43.75.130). See Table 4.

(7) 50 percent is subject to sharing with qualified municipalities (AS 43.77.060). See Table 4.

	Prelim ACTUAL			
	FY 1997	FY 1998	FY 1999	FY 2000
LICENSES AND PERMITS				
Motor Vehicle	35.6	33.0	29.4	29.7
Other (8)	33.4	31.0	31.0	31.3
TOTAL LICENSES AND PERMITS	69.0	64.0	60.4	61.0
INTERGOVERNMENTAL RECEIPTS	2.0	1.5	1.5	1.5
CHARGES FOR SERVICES				
Marine Highways (9)	38.6	37.5	41.0	41.6
Airports/Other (10)	39.5	31.5	31.8	32.1
TOTAL CHARGES FOR SERVICES	78.1	69.0	72.8	73.7
FINES AND FORFEITURES	8.2	10.6	9.1	9.2
RENTS AND ROYALTIES				
Mineral Bonuses and Rents (11)(12)	6.4	3.3	3.0	3.0
Oil and Gas Royalties (11)	759.2	622.6	614.4	619.6
Timber Sales	1.9	1.8	1.8	1.7
Coal Rent and Royalties (11)	1.0	1.2	1.2	2.2
Other Resource Revenue	8.6	8.0	8.1	8.2
TOTAL RENTS AND ROYALTIES	777.1	636.9	628.5	634.7
INVESTMENT EARNINGS (13)	77.1	65.6	62.6	61.9
OTHER MISCELLANEOUS (14)	44.6	62.7	36.2	36.2
TOTAL GENERAL FUND UNRESTRICTED REVENUE (15)	2494.9	2080.9	2000.4	1976.1

(8) Includes amounts from coin-operated devices (AS 43.35.050) and liquor licenses (AS 04.11.610) shared to qualified municipalities. See Table 4.

(9) The gross revenue of the state ferry system is deposited in the Alaska Marine Highway Fund (AS 19.65.06) and may then be appropriated for system operating and capital expenditures.

(10) Includes miscellaneous receipts for services, park fees and land-disposal fees. Projections do not include health insurance premiums, statutory designated program receipts, Alaska Public Utilities Commission or test fisheries receipts.

(11) Net of Permanent Fund and Public School Fund contributions.

(12) The first North Slope areawide lease sale is scheduled for June 1998. Other future sales include a re-offer of Cook Inlet leases, Sale 85A-W, in February 1998 and a Beaufort Sea Sale, Sale 86, in November 1997. 50 percent of the bonuses are deposited into the Permanent Fund.

(13) Earnings include investment income from the General Fund and funds within the General Fund group. Additionally, includes interest income from state loans and royalty and severance taxes.

(14) Includes \$25 million and \$1.5 million from one-time payments per agreements between TAPS owners and the state. The \$25 million payment will be received by the state on February 4, 1998, per the Alaska Department of Law. Projections do not include statutory designated program receipts, Alaska Public Utilities Commission or test fisheries program receipts.

(15) This includes all revenue that is collected by the state and is not restricted in its use. Federal and other grants are restricted revenue and are excluded from this table.

Table 4.

NET DISPOSABLE GENERAL FUND UNRESTRICTED REVENUE
(\$ Million)

Each year the Governor's Office of Management and Budget and the Legislature must make adjustments to our forecast of General Fund unrestricted revenue to derive net disposable General Fund unrestricted revenue. First, the amount of the tax and license revenues collected by the state that are passed through to municipalities must be deducted. Second, certain pass through and earmarked General Fund revenue items that the Legislature treats as restricted must also be deducted. Third, certain miscellaneous other revenue must be added.

	Prelim ACTUAL			
	FY 1997	FY 1998	FY 1999	FY 2000
UNRESTRICTED TO RESTRICTED				
<u>Taxes Shared With Municipal Government (1)</u>				
Electric and Telephone Cooperative	(2.6)	(2.7)	(2.7)	(2.8)
Fuel Tax-Aviation	(0.1)	(0.2)	(0.2)	(0.2)
Fisheries Business	(15.4)	(12.3)	(12.8)	(12.8)
Fishery Resource Landing (2)	(4.1)	(3.5)	(3.5)	(3.5)
Liquor Licenses and Coin-Operated Devices	(0.9)	(0.9)	(0.9)	(0.9)
Total	(23.1)	(19.6)	(20.1)	(20.2)
<u>Pass-Throughs (3)</u>				
Salmon Enhancement	(4.2)	(4.0)	(4.1)	(4.1)
<u>Earmarked (4)</u>				
Marine Highways	(38.6)	(37.5)	(41.0)	(41.6)
TOTAL UNRESTRICTED TO RESTRICTED	(65.9)	(61.1)	(65.2)	(65.9)
RESTRICTED TO UNRESTRICTED				
Unclaimed Property Payments	1.3	1.5	1.5	1.5
Deposit Excess Loan Funds	2.8	0.9	0.9	0.9
Trans-Alaska Pipeline Liability Fund (5)	0.0	15.8	0.0	0.0
AHFC Dividend Payment	50.0	50.0	50.0	50.0
AHFC Bond Insurance Fund Closeout (6)	0.0	20.0	0.0	0.0
AIDEA Dividend Payment (7)	15.0	16.0	0.0	0.0
TOTAL RESTRICTED TO UNRESTRICTED	69.1	104.2	52.4	52.4
NET ADJUSTMENTS TO GENERAL FUND UNRESTRICTED REVENUE	3.2	43.1	(12.8)	(13.5)
UNRESTRICTED GENERAL FUND REVENUE (from Table 3)	2494.9	2080.9	2000.4	1976.1
NET DISPOSABLE GENERAL FUND UNRESTRICTED REVENUE	2498.1	2124.0	1987.6	1962.6

(1) These taxes and fees are collected by the state and some or all of the taxes or fees are paid to municipalities.

(2) Because the 1996 landing tax has not yet been shared in FY 1997, the \$4.1 million is an estimate. Although the 1996 landing tax will not be shared until FY 1998, it is shown as FY 1997 revenue.

(3) This tax is collected by the state but has always been appropriated to provide funding for qualified regional aquaculture associations.

(4) These charges for services are unrestricted General Fund revenue, but for budget planning are treated as restricted revenue.

(5) Estimated year of payment.

(6) An additional \$7.6 million is included under corporation receipts in Table 5 for FY 1998 (for a total AHFC Insurance Fund Closeout payment of \$27.6 million).

(7) The projected AIDEA dividends of \$16 million in FY 1999 and FY 2000 are assumed to be restricted corporation receipts.

Table 5.

TOTAL REVENUE RECOGNIZED BY THE EXECUTIVE BUDGET ACT
(\$ Million)

Many restricted and non-General Fund revenue sources are annually appropriated under the Executive Budget Act. Much of this revenue is restricted for specific uses (e.g. most federal funds) or may only be appropriated under certain conditions (e.g. the Constitutional Budget Reserve Fund). Permanent Fund net income may be legally appropriated in the same manner as unrestricted revenue, but the established practice has been to treat Permanent Fund net income as if it were restricted. Other revenue sources are either constitutionally dedicated or automatically deposited into a specific account, such as undistributed Permanent Fund net income.

The table below shows all of the state's revenue sources except for pension fund earnings, municipal bond proceeds, inter-fund transfers where the state has received no new net revenue, and earnings from the Alaska Railroad. Data for FY 1999 will be available in our spring forecast.

RESTRICTED GENERAL FUND AND OTHER REVENUE SOURCES

	Prelim ACTUAL	
	FY 1997	FY 1998
Appropriated		
Federal Funds	1093.3	1113.9
Mental Health Trust Authority (MHTA)	7.2	8.0
Corporate Receipts Subject to Executive Budget Act (1)	107.2	133.9
Other Sources Net of Duplication (2)	378.2	354.2
Permanent Fund Dividends and Inflation Proofing	<u>1235.0</u>	<u>1335.1</u>
Appropriated Total	2820.9	2945.1
Non-Appropriated or Appropriated Under Special Conditions		
Dedicated Funds (3)	355.0	299.8
Constitutional Budget Reserve (CBR) Earnings and Estimated Settlements (4)	722.0	533.8
Permanent Fund Undistributed Net Income (5)	<u>829.2</u>	<u>288.4</u>
Non-Appropriated Total	1906.2	1122.0
TOTAL RESTRICTED AND OTHER FUNDS	4727.1	4067.1
NET DISPOSABLE GENERAL FUND UNRESTRICTED REVENUE	2498.1	2124.0
TOTAL REVENUES FROM ALL FUND SOURCES	7225.2	6191.1

(1) All quasi-independent corporations are subject to the Executive Budget Act except the Alaska Railroad Corporation.

(2) Includes University of Alaska receipts, international airport and marine highway receipts, and retirement fund distributions. FY 1998 includes statutory designated program receipts, Alaska Public Utilities Commission and test fisheries receipts.

(3) Funds include: the School Fund, Public School Trust Fund, Fish and Game Fund, Fisherman's Sick and Disabled Fund, Second Injury Fund, University of Alaska Trust Fund, FICA Administration Fund and Permanent Fund dedication.

(4) Constitutional Budget Reserve Fund (CBRF) revenue projections include \$270 million in estimated petroleum tax and royalty settlements for FY 1998.

(5) Source: FY 1997, Alaska Permanent Fund Corporation 1997 Annual Report; FY 1998 Alaska Department of Revenue Permanent Fund model projections.

Table 6.

CONSTITUTIONAL BUDGET RESERVE FUND AND ALASKA PERMANENT FUND
(\$ Million)

The fall 1997 revenue forecast for the Constitutional Budget Reserve Fund and the Alaska Permanent Fund are summarized below.

	Prelim Actual		
	FY 1997	FY 1998	FY 1999
CONSTITUTIONAL BUDGET RESERVE FUND SUMMARY			
Beginning Balance (1)	2,518.0	3,171.7	3,475.9
Earnings (2)	155.4	263.8	256.8
Petroleum Tax and Royalty Settlements (3)	566.6	270.0	270.0
General Fund Surplus/ Deficit (appropriated to fill gap) (4)	66.4	(229.6)	(400.0)
Ending Balance	3,171.7	3,475.9	3,602.7
ALASKA PERMANENT FUND SUMMARY (5)			
<u>Principal</u>			
Beginning Balance (Cost Basis)	16,176.5	17,795.0	18,595.8
Dedicated Petroleum Revenue	308.4	231.4	232.4
Inflation Proofing	485.7	545.4	569.7
Deposits to Principal (6)	824.4	24.0	25.0
End-of-Year Balance (Cost Basis)	17,795.0	18,595.8	19,422.9
<u>Earnings and Earnings Reserve</u>			
ERA Beginning Balance (Cost Basis)	103.9	106.9	371.2
Net Income (7)	2,064.2	1,623.4	1,710.7
Dividend Payout	(749.3)	(789.7)	(852.5)
Inflation Proofing	(485.7)	(545.4)	(569.8)
Deposits to Principal (6)	(824.4)	(24.0)	(25.0)
Other Appropriations (8)	(1.8)	0.0	0.0
ERA End-of-Year Balance (Cost Basis)	106.9	371.2	634.6
<u>Market Value</u>			
Principal End-of-Year (Cost Basis)	17,795.0	18,595.8	19,422.9
ERA End-of-Year Balance (Cost Basis)	106.9	371.2	634.6
End-of-Year Unrealized Earnings	3,153.1	3,295.4	3,452.0
End-of-Year Balance (Market Value)	21,055.0	22,262.4	23,509.5

(1) FY 1997 beginning balance reconciled to the Annual Financial Report. Subsequent years are estimates.

(2) Earnings rate assumed to be 7.16 percent.

(3) Settlement estimates provided by the Department of Revenue and Department of Law.

(4) FY 1997 surplus appropriated to the General Fund in the FY 1998 budget. FY 1999 deficit is a plug number. The Governor's preliminary budget plan will be issued on December 15, 1997. FY 1997 Ending Balance does not equal column total due to sweep provisions.

(5) Source: FY 1997, Alaska Permanent Fund Corporation 1997 Annual Report; subsequent years, Alaska Department of Revenue Permanent Fund model projections.

(6) Includes legislative appropriations from the Earnings Reserve Account (ERA) plus certain earnings derived from royalty litigation settlement payments that cannot legally be used to pay Permanent Fund dividends.

(7) Rate of return assumed to be 8.4 percent per capital market assumption developed by Callan's, the Permanent Fund Corporation's investment advisor.

(8) Includes escrow for Beaufort Sea litigation and Department of Law.

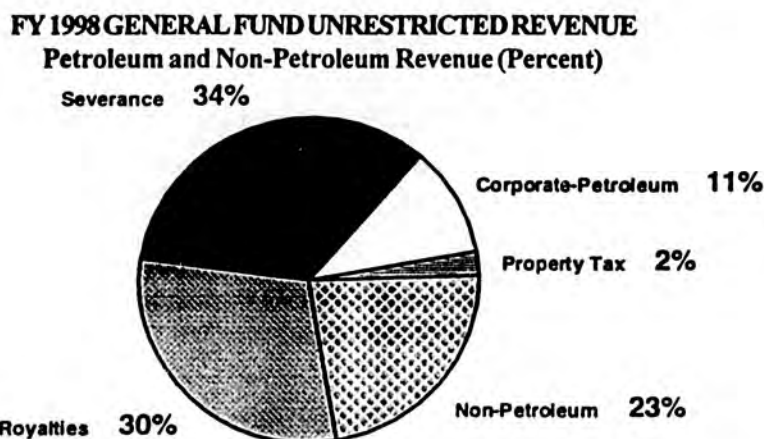
PETROLEUM REVENUE OVERVIEW

Petroleum revenue has provided over 75 percent of the state's General Fund unrestricted revenue for the past nineteen years, and accounted for 81 percent of total General Fund unrestricted revenue in FY 1997. We project petroleum revenue continuing to comprise the majority of Alaska's General Fund unrestricted revenue: 77 percent in FY 1998, 78 percent in FY 1999, and 77 percent in FY 2000.

The majority of General Fund revenue will continue to come from petroleum in the form of: (1) severance (or production) taxes; (2) oil and gas royalties on state and federal land; (3) petroleum corporation income tax; (4) petroleum property tax; and (5) petroleum rents and lease bonuses. Alaska's North Slope contributes the majority of the state's petroleum revenue, generating 96 percent of total petroleum revenue in FY 1997.

The figure below shows the break-out of FY 1998 projected petroleum and non-petroleum General Fund unrestricted revenue.

Figure 5.



Traditionally, state revenue has been primarily stated in General Fund terms since these are the funds the legislature exercises complete discretion over. The total revenue picture includes other sources such as federal funds and dedicated revenues. Figure 6 shows a total fund perspective that yields a different view of the proportion of state revenue derived from all sources. In total funds terms, investment earnings (32 percent) are the largest source of state revenue. Investment earnings include Permanent Fund net income, CBRF earnings, and General Fund interest. The various petroleum revenues (29 percent) and federal revenue (18 percent) make up the bulk of the remainder.

Figure 6.

FY 1998 TOTAL REVENUE RECOGNIZED BY THE EXECUTIVE BUDGET ACT
All Revenue Sources (Percent)



CURRENT MARKET SITUATION

Alaska North Slope (ANS) crude oil prices have averaged roughly \$18/barrel over the first four months of FY 1998. Concern over the adequacy of oil stockpiles and heightened tension in the Persian Gulf due to Iranian fly-overs of the Iraqi no-fly zone have kept ANS oil prices over the \$19/barrel mark for most of October. Iraq continues to export roughly 900,000 barrels/day of "humanitarian" oil. Future oil prices over the near term will depend in large measure on the severity of the winter in the Northern Hemisphere.

This forecast assumes that oil prices will move down from current levels through the winter and bottom out by spring, with ANS averaging \$18/barrel again by next March. We assume in this forecast that the partial embargo on Iraqi exports remains in place. The future of the Iraqi embargo is the subject of ongoing United Nations discussions.

Organization of Petroleum Exporting Countries (OPEC)

OPEC is currently estimated to be producing 27.8 million barrels/day of crude oil. This is 2.8 million barrels/day over its quota of 25 million barrels/day. Venezuela, Nigeria and Iraq account for almost 1.7 million barrels/day of the over-quota production.

OPEC will meet in Jakarta, Indonesia, on November 26, when the issue of increasing quotas will no doubt be considered. So far, even with increased production from non-OPEC producers, robust crude oil demand has absorbed the increase in OPEC production. The severity of this winter's weather and the size of the anticipated increases in non-OPEC production will dictate the extent to which OPEC may need to act to prevent a serious decline in oil prices. This forecast assumes that Iraq will continue to be constrained to exporting \$1 billion worth of crude oil every three months.

Table 7.

OPEC PRODUCTION (Million Barrels /Day)

Country	September 1997	1997 Quota	Over/(Under) Quota
Algeria	0.845	0.750	0.095
Indonesia	1.493	1.330	0.163
Iran	3.700	3.600	0.100
Iraq	1.600	1.200	0.400
Kuwait (1)	2.100	2.000	0.100
Libya	1.420	1.390	0.030
Nigeria	2.250	1.865	0.385
Qatar	0.660	0.378	0.282
Saudi Arabia (1)	8.200	8.000	0.200
UAE	2.300	2.161	0.139
Venezuela	3.250	2.359	0.891
TOTAL	27.818	25.033	2.785

(1) Share output in Neutral Zone.

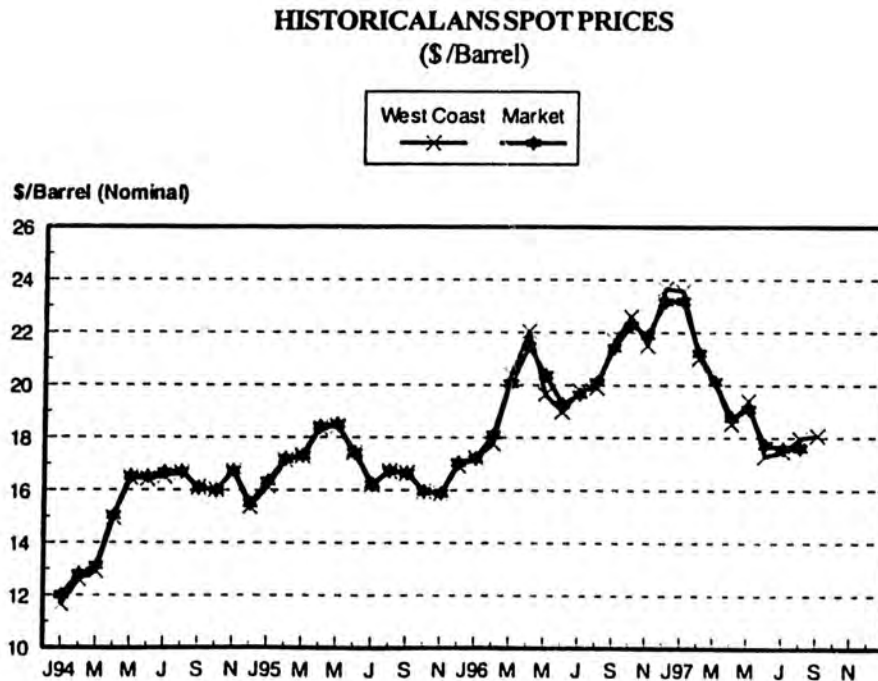
Source: Platts Oilgram Price Report, October 14, 1997

Alaska North Slope

FY 1997 ANS West Coast spot oil prices averaged \$20.85/barrel. Prices began to fall dramatically last February, from a January average of \$23.57/barrel to a June average of \$17.28/barrel. FY 1998 prices have averaged roughly \$18/barrel through October 1997. Currently, roughly 95 percent of ANS production is sold either in Alaska or for West Coast or Hawaii delivery. Most of the remaining 5 percent is exported to Asia.

The ANS export market has turned out to be seasonal, with sales peaking in the winter heating months and declining in the summer. This meshes well with the U.S. West Coast consumption pattern, where the summer driving season is the high demand time of the year. This forecast assumes that exports will average between 70,000 and 80,000 barrels/day over the next three years. We assume that the export price will average roughly \$.20/barrel less than the ANS West Coast spot price. Diverting sales from U.S. Gulf Coast markets to the closer Asian market will continue to enhance the netback value of ANS production. We estimate that the ability to export will mean an additional \$10 million per year to the state treasury in transportation cost savings alone. Econometric analysis suggests that the export ban may also be worth an additional \$40 million annually in terms of higher West Coast oil prices. As ANS production falls, so will exports. With the assumed rate of higher production in this forecast, exports will continue to be economically attractive through FY 2003.

Figure 7.



METHODOLOGY

ANS OIL PRICE AND PRODUCTION FORECAST ASSUMPTIONS

The Department of Revenue uses a variety of models and techniques to prepare the revenue forecast. The main petroleum forecasting model is a marketing and production model that projects severance taxes and royalties on a field-by-field basis.

Key assumptions for our fall 1997 forecast are represented in Table 8 on Page 24. Inflation rates were developed by the Department of Revenue, Department of Labor, and Office of Management and Budget. Production assumptions were developed by the Department of Revenue from information provided by the producing companies, the Alaska Department of Natural Resources, and the Alaska Oil and Gas Conservation Commission. Trans-Alaska Pipeline Systems (TAPS) tariffs are the result of the application of the Taps-Settlement Methodology (TSM) and are based on the most recent TAPS filings. Oil price assumptions were developed by the Department of Revenue with the assistance of state economists and investment professionals from the Department of Natural Resources, Department of Labor, Office of Management and Budget, and the University of Alaska.

In this forecast, we discuss only one of the many possible future price and production scenarios: the reference case. To assist in examining other possible outcomes, we have developed a revenue matrix to provide estimates for state General Fund unrestricted revenue for various alternative ANS price and production levels in FY 1998-2000. These sensitivity matrices are provided on Page 32.

Market Price

The Department of Revenue relies on spot oil prices as reported in *Platt's Oilgram Price Report*. Currently, prices reported by the North Slope producers for severance tax and royalty purposes closely track spot oil prices. Actual royalties are paid based on a value that is determined by a market basket of crude oil prices that includes the ANS spot price.

Our fall 1997 reference case projections for ANS market prices (the average of sales prices to the U.S. West Coast, U.S. Gulf Coast and Asian market destinations) are listed in Table 8 on Page 22.

Transportation Costs

Marine transportation costs to ship ANS production to markets are expected to increase over time due to the phase-in of new tanker hull requirements under the federal Oil Pollution Act of 1990. We expect a roughly \$.15/barrel increase in tanker costs starting in FY 2000 and \$.60/barrel in FY 2005 as a result of this required new capital investment. At the same time, we expect that ANS shipments over time will increasingly be for strictly West Coast destinations, which will eliminate the higher-cost shipping requirements for export and U.S. Gulf Coast markets.

Trans-Alaska Pipeline System (TAPS) Tariffs

The TAPS tariff is determined according to the TAPS Settlement Methodology, a rate-making method approved by the Federal Energy Regulatory Commission that allows the TAPS owners to recover their costs, including an allowance for profit.

TAPS tariffs are filed on a calendar year basis with new tariffs taking effect January 1 each year. The expected tariff filing for calendar year 1998 is \$2.78/barrel. Table 8 on the next page contains projected tariffs for FY 1999-2020.

Feeder Pipeline Costs

Table 8 also contains projected pipeline costs. Certain additional transportation costs are also incurred to move the various crude oils that comprise ANS to the trans-Alaska pipeline system. These include both feeder pipeline charges and other cost adjustments to account for the different qualities of oil entering the pipeline.

Wellhead Price

The combination of ANS wellhead value and production by field is the basis for both state severance taxes and royalties. The wellhead value by field is calculated by subtracting the relevant pipeline tariff and marine transportation costs (as well as adjustments for North Slope feeder pipelines and pipeline quality bank) from the sales price.

Table 8.

FALL 1997 REFERENCE CASE FORECAST ASSUMPTIONS

	Inflation Rate (Percent)	ANS Market (\$/ Barrel)	Marine Transportation (\$/ Barrel)	TAPS Tariff (\$/ Barrel)	Feeder Pipeline (\$/ Barrel)	ANS Wellhead (\$/ Barrel)
Prelim ACTUAL 1997	2.8	20.85	1.64	2.76	0.03	16.43
1998	2.8	18.11	1.73	2.66	0.07	13.64
1999	2.8	18.22	1.69	2.71	0.14	13.68
2000	2.8	18.34	1.95	2.63	0.19	13.57
2001	2.8	18.93	1.93	2.60	0.19	14.21
2002	2.8	19.50	1.88	2.70	0.19	14.73
2003	2.8	20.12	1.78	2.81	0.18	15.35
2004	2.8	20.75	1.81	2.95	0.18	15.81
2005	2.8	21.39	2.44	3.12	0.18	15.65
2006	2.8	22.08	2.49	3.31	0.18	16.10
2007	2.8	22.79	2.54	3.49	0.18	16.58
2008	2.8	23.53	2.59	3.67	0.18	17.09
2009	2.8	24.29	2.64	3.82	0.18	17.65
2010	2.8	25.08	2.69	3.99	0.18	18.22
2011	2.8	25.94	2.74	4.24	0.17	18.79
2012	2.8	26.83	2.79	4.01	0.17	19.86
2013	2.8	27.76	2.85	4.28	0.17	20.46
2014	2.8	28.72	2.91	4.57	0.17	21.07
2015	2.8	29.72	2.96	4.94	0.17	21.65
2016	2.8	30.79	3.02	5.27	0.17	22.33
2017	2.8	31.91	3.09	5.66	0.17	22.99
2018	2.8	33.07	3.15	6.07	0.17	23.68
2019	2.8	34.28	3.21	6.65	0.14	24.28
2020	2.8	35.55	3.28	7.13	0.14	25.00

Production

The production assumptions for Alaska's North Slope were developed on a field-by-field specific basis. Long-term production assumptions are made for all discoveries currently under development or being evaluated for future development. The production forecast is based on company-assessed proven and probable reserves, development plans where available, and assessments by technical personnel at the Department of Revenue, Department of Natural Resources, and the Alaska Oil and Gas Conservation Commission with respect to enhanced recovery opportunities.

The fall forecast includes detailed projections for oil discoveries announced by the industry during the past year. These discoveries represent nearly one-fourth of the total ANS production projected by FY 2002. The new fields include Alpine, Badami, Northstar, Tarn, Liberty, West Sak, Sourdough and the various satellite discoveries at or near Prudhoe Bay and Kuparuk. Production from some of these fields is anticipated in the next two months.

FY 1998 production has been revised to account for delays in satellite field development, warmer than expected ambient temperatures on the North Slope so far this year, downtime associated with decommissioning two TAPS pump stations, and delays in hooking up new wells at the Milne Point Unit. Most of the 48,000 barrels/day reduction from our spring forecast represents deferred production that will be picked up in FY 1999 and beyond.

Over the long term, we expect that ANS production will increase to 1.355 million barrels/day in FY 2000 and then begin to decline again by FY 2002, declining at an average rate of roughly 6 percent annually.

We have assumed that the Economic Limit Factor (ELF) will continue to decrease as our large oil fields are depleted (see Figure 2 on Page 11). The average oil production tax rate is forecast to fall from 12 percent in FY 1998 to 10.5 percent by FY 2000 and to 7.6 percent FY 2005.

Figure 8.

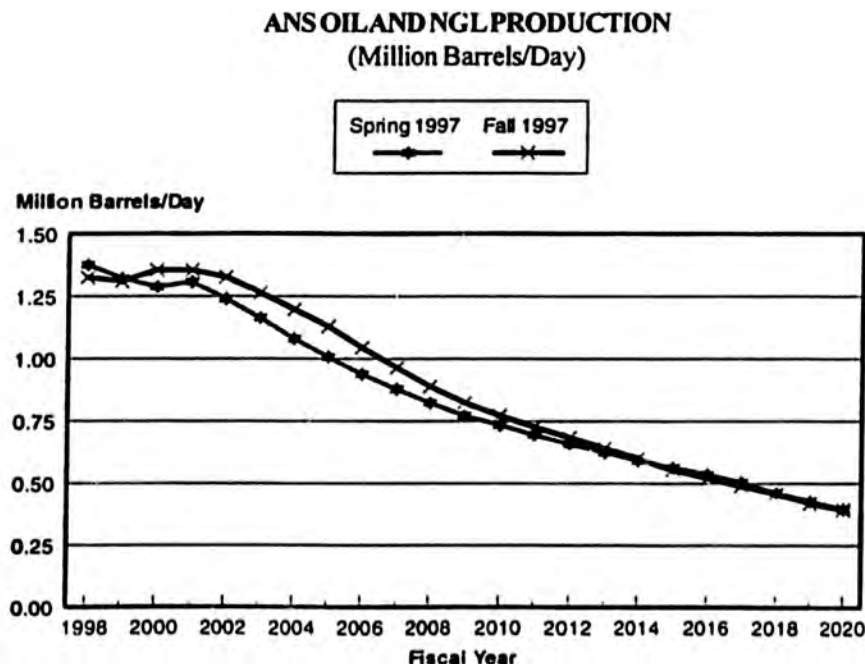


Table 9.

ALASKA OIL AND NGL PRODUCTION
(Million Barrels/Day)

		Prelim ACTUAL		
		FY 1997	FY 1998	FY 1999
Alaska North Slope				
Oil	Prudhoe Bay	0.7412	0.6793	0.6305
	Kuparuk	0.2667	0.2643	0.2600
	Milne Point	0.0471	0.0537	0.0623
	Endicott/ Sag Delta	0.0647	0.0595	0.0541
	Lisburne	0.0110	0.0081	0.0098
	Alpine	0.0000	0.0000	0.0200
	North Star	0.0000	0.0000	0.0000
	Niakuks (1)	0.0284	0.0312	0.0278
	West Sak	0.0000	0.0013	0.0070
	Point McIntyre	0.1630	0.1508	0.1205
	Prudhoe Bay and Kuparuk Satellites	0.0003	0.0003	0.0100
	Tarn	0.0000	0.0000	0.0100
	Schrader Bluff	0.0039	0.0044	0.0055
	West Beach	0.0014	0.0008	0.0019
	Badami	0.0000	0.0000	0.0175
	Sag River	0.0013	0.0018	0.0060
	Total ANS Oil	1.3290	1.2554	1.2428
NGLs	Prudhoe Bay	0.0679	0.0608	0.0585
	Endicott/ Sag Delta	0.0032	0.0041	0.0039
	Lisburne	0.0016	0.0010	0.0014
	Niakuks (1)	0.0003	0.0005	0.0005
	Point McIntyre	0.0025	0.0029	0.0023
	West Beach	0.0001	0.0001	0.0002
	Total ANS NGLs	0.0755	0.0693	0.0668
Liquids	Prudhoe Bay	0.8091	0.7400	0.6890
	Kuparuk	0.2667	0.2643	0.2600
	Milne Point	0.0471	0.0537	0.0623
	Endicott/ Sag Delta	0.0678	0.0635	0.0580
	Lisburne	0.0126	0.0091	0.0111
	Alpine	0.0000	0.0000	0.0200
	North Star	0.0000	0.0000	0.0000
	Niakuks (1)	0.0287	0.0317	0.0283
	West Sak	0.0000	0.0013	0.0070
	Point McIntyre	0.1655	0.1538	0.1228
	Prudhoe Bay and Kuparuk Satellites	0.0003	0.0003	0.0100
	Tarn	0.0000	0.0000	0.0100
	Schrader Bluff	0.0039	0.0044	0.0055
	West Beach	0.0015	0.0009	0.0021
	Badami	0.0000	0.0000	0.0175
	Sag River	0.0013	0.0018	0.0060
	Total ANS Oil	1.4045	1.3247	1.3095
Cook Inlet		0.0369	0.0320	0.0282
TOTAL ALASKA		1.4414	1.3567	1.3377

(1) Includes Niakuk, West Niakuk (27), Niakuk 28, and Niakuk 29.

OTHER PETROLEUM AND NON-PETROLEUM REVENUE FORECAST ASSUMPTIONS

The non-petroleum revenues are projected based on trend extrapolation, econometric analysis and assessment by state economists and resource and financial managers.

Petroleum Corporation Income Tax

The projected decrease of \$53.4 million from FY 1997 (\$269.4 million) to FY 1998 (\$216 million) is a result of assumed lower crude oil prices in FY 1998. Alaska petroleum income tax revenue is a function of two factors: (1) the size of the oil and gas corporations' Alaska petroleum activity relative to their activity worldwide, and (2) their total net worldwide earnings. Petroleum income tax revenue will stay flat through FY 2000 and decline slowly till FY 2005. After FY 2005, Alaska petroleum income tax revenue will decline at a more rapid pace because of larger reductions in the relative size of Alaska oil and gas corporation activity compared with their worldwide activity.

General Corporation Income Tax

The non-petroleum income tax revenue of \$48.4 million in FY 1997 is \$3.7 million higher than the five-year average (FY 1992-1996) of \$44.7 million. General corporation income taxes are a function of two factors: (1) the relative size of corporations' Alaska-versus-U.S. activity, and (2) their total U.S. net earnings. General corporation income tax collections are projected to show an increase of \$3.2 million in FY 1998 and then grow at the same pace as the Alaska economy.

Petroleum Property Tax

Oil and gas property tax is levied at 20 mills on the full and true value of taxable property. The amount of this tax will continue to decline as new investments in oil facilities fail to keep pace with the depreciation of existing facilities. The table below shows the distribution of the petroleum property tax between local communities and the state for FY 1997.

Table 10.

FY 1997 PETROLEUM PROPERTY TAX
(\$ Million)

Borough	Gross Tax	Local Tax	State Tax
North Slope	229.30	212.22	17.08
Unorganized	30.56	N/A	30.56
Valdez	13.85	13.79	0.06
Kenai	11.68	7.43	4.26
Fairbanks	6.00	4.66	1.34
Anchorage	0.89	0.84	0.06
Matanuska-Susitna	0.10	0.08	0.03
Cordova	0.06	0.04	0.02
Whittier	0.01	0.00	0.01
TOTAL	292.47	239.06	53.41

Total cashflow collections may not match final accounting in AKSAS.

Excise Tax

Alcohol and Tobacco

Alcohol tax collections were down slightly in FY 1997 due to a decrease in the number of gallons of liquor sold. We project that revenue will return to just below its five-year (from FY 1992-1996) average of \$12 million in FY 1998 and then grow slowly over the long term.

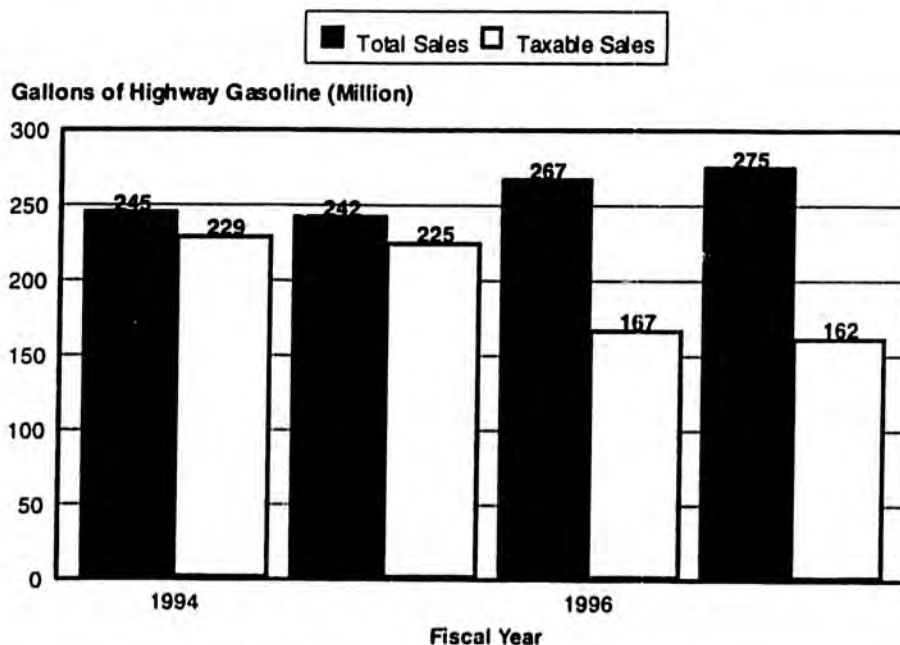
On October 1, 1997, the cigarette tax rate increased from \$.29 to \$1/pack (for 20 cigarettes), and the tax rate on other tobacco products (e.g cigars and smokeless) increased from 25 percent to 75 percent of the wholesale price. The revenue from the \$.71 cigarette tax rate increase will go to the School Fund and is included under restricted revenue (Table 5). The direct effect on the General Fund from the tax increase is small. The General Fund revenue collected from cigarettes will decline by \$1.6 million in FY 1999 due to a decrease in the consumption of cigarettes. This decrease will occur as a result of the large price increase. Revenue from the other tobacco products tax rate increase goes into the General Fund and is estimated to be \$2.6 million in FY 1999. We estimate that the net result will be a small increase in General Fund revenue from tobacco taxes. Over the long term the trend for tobacco revenue will be a small increase.

Motor Fuel

In July 1997, the following three changes were made to the Alaska motor fuel statute: (1) the gasohol exemption was repealed, (2) an exemption for marine bunker fuel was passed, and (3) the foreign flight exemption was expanded. The gasohol exemption resulted in approximately 90 million gallons of fuel being exempt from tax in FY 1997 (see Figure 9). With the repeal of this exemption, all of this fuel will now be taxed. However, during the months when gasohol use is mandated in the Anchorage area (November-February) the tax will drop from \$.08/gallon to \$.02/gallon. The net result is a projected increase in revenue from the highway motor fuel tax of \$5 million in FY 1998. However, aviation fuel and marine fuel revenue is projected to decrease by \$3.4 million due to the expansion of the foreign flight exemption and the exemption for marine bunker fuel. The net gain in motor fuel tax revenue in FY 1998 is projected to be \$1.6 million. The long-term outlook is for continued slow growth in motor fuel tax revenue.

Figure 9.

TOTAL GALLONS OF GASOLINE SOLD VS. TAXABLE GALLONS



Fisheries Business Tax

The downward trend in fisheries business tax revenue (\$31 million in FY 1997) is projected to continue through FY 1998 (see Table 11 below). The projected FY 1998 decrease is a result of low salmon prices and harvests. Additionally, herring prices dropped by over 70 percent in 1997. The long-term outlook for salmon prices and quantities is down from FY 1997, due to increased growth in salmon farms and hatcheries outside Alaska and increased international development and use of wild runs. The long-term outlook for shellfish is also poor because tanner crab will be in the downward portion of its natural cycle for the next three to four years.

Table 11.

FISHERIES BUSINESSTAX (\$ Million)

	FY 1997 ACTUAL		FY 1998 Projected		FY 1999-2000 Projected Change from FY 1998
	Value of Catch	Tax Revenue	Value of Catch	Tax Revenue	
Halibut	73	2.1	90	2.8	Catch Same/ Unit Value Same
Salmon	373	14.1	270	10.2	Catch Up/ Unit Value Up
Herring	60	2.3	15	0.6	Catch Same/ Unit Value Same
Shellfish	160	5.7	140	4.6	Catch Down/ Unit Value Up
Groundfish	213	6.8	200	6.4	Catch Same/ Unit Value Same
TOTAL	879	31.0	715	24.6	

FALL 1997 REFERENCE CASE FORECAST

The following key assumptions about the economic fundamentals underpinning the oil market are the foundation for the oil price forecast. In this forecast we consider a single scenario for the short term (FY 1998-1999) and two scenarios for the long term (FY 2000-2020).

Short-Term Oil Market Assumptions, FY 1998-1999

We assume that over the period FY 1998-1999, there is a continuation of the global economic expansion in both the developed and developing countries. As a result, we assume that global consumption of oil will increase by 1.4 million barrels/day in FY 1998 and 1.6 million barrels/day in FY 1999.

Non-OPEC production over this period is also assumed to continue to increase, growing by 1.1 million barrels/day in FY 1998 and FY 1999. As a result, the production required from OPEC under this scenario increases by 0.3 million barrels/day in FY 1998 and 0.5 million barrels/day in FY 1999. How OPEC manages to allocate this relatively modest increase in demand for its oil production will have important consequences for oil prices. There are two important issues that make OPEC's production allocation decision difficult. The first is the increase in production capacity in OPEC countries like Venezuela and the second is the return of Iraq to the marketplace with United Nations sanctioned exports of \$2 billion of oil every six months. Our specific key market assumptions follow:

1. OECD (developed countries) oil consumption grows by 0.4 million barrels/day in FY 1998 and FY 1999. Non-OECD oil consumption grows by 1 million barrels/day in FY 1998 and by 1.2 million barrels/day in FY 1999.
2. Non-OPEC production grows by 1.1 million barrels/day in both FY 1998 and FY 1999.
3. The demand for OPEC black oil averages 26.6 million barrels/day in FY 1998 and 27.1 million barrels/day in FY 1999. OPEC oil production over FY 1997 averaged 26.6 million barrels/day with Iraq exporting in the second half of the year.
4. The key uncertainties in this forecast are the severity of the winter in the Northern Hemisphere and the extent to which the added production from Iraq puts downward pressure on oil prices. We assume that the added production from Iraq will insure that oil prices stay below \$20/barrel for ANS quality crude oil. It is further assumed that Middle East tensions and periodic non-OPEC supply disruptions will keep the price from falling below \$17/barrel.

Table 12.

FALL 1997 SHORT-TERM REFERENCE CASE Key ANS Revenue, Price, and Production Projections

FY	General Fund	ANS Market	ANS
	Unrestricted Revenue (\$ Million)	Price (\$/Barrel)	Production (Million Barrels/ Day)
Prelim ACTUAL 1997	2494.9	20.85	1.405
1998	2080.9	18.11	1.325
1999	2000.4	18.22	1.310

Long-Term Oil Market Assumptions. FY 2000-2020

The fall 1997 reference case forecast considers two scenarios: a low price (Constrained Demand) and a high-price scenario (Constrained Supply). The low-price scenario assumes that demand growth slows due to a combination of new carbon taxes, greater efficiencies in consumption, and increased consumer awareness of the global warming issue. The high-price scenario assumes that the demand for oil continues to grow robustly, putting modest pressure on supply availability, which results in increasing oil prices.

Constrained Demand Scenario

1. A \$50/ton carbon tax is imposed on fossil fuels.
2. OECD oil consumption grows at .5 percent per year, averaging 47.2 million barrels/day by 2020. Non-OECD consumption grows at 2.7 percent per year, averaging 57.8 million barrels/day by 2020.
3. Non-OPEC production grows at a rate of 1.3 percent per year reaching 60.4 million barrels/day by 2020.
4. As a result, OPEC production hits 44.7 million barrels/day by 2020.

Constrained Supply Scenario

1. Oil consumption continues to grow on a one-for-one basis with global economic growth.
2. OECD oil consumption grows at 2 percent per year, averaging 63.5 million barrels/day by 2020. Non-OECD consumption grows at 4.4 percent per year, averaging 79.8 million barrels/day by 2020.
3. Non-OPEC production grows at a rate of 1.9 percent per year, averaging 68.6 million barrels/day by 2020.
4. As a result, OPEC production averages 74.7 million barrels/day in 2020.

The oil prices in our reference case were developed by assuming that these two scenarios were representative (in a broad way) of future oil markets. The oil prices assumed for each of these two scenarios were then weighted (the Constrained Demand, low price scenario, was given a 55 percent weight and the Constrained Capacity, high price scenario, was given a 45 percent weight) and averaged to reflect the likelihood that either one or the other of the two scenarios would occur.

Table 13.

**FALL 1997 LONG-TERM REFERENCE CASE
Key ANS Revenue, Price, and Production Projections**

FY	General Fund Unrestricted Revenue (\$ Million)	ANS Market Price (\$/Barrel)	ANS Production (Million Barrels/ Day)
2000	1976.1	18.34	1.355
2001	1979.0	18.93	1.354
2002	1959.7	19.5	1.326
2003	1919.8	20.12	1.264
2004	1871.1	20.75	1.198
2005	1769.0	21.39	1.129
2006	1696.8	22.08	1.045
2007	1623.8	22.79	0.964
2008	1558.8	23.53	0.889
2009	1499.3	24.29	0.823
2010	1462.4	25.08	0.772
2011	1425.6	25.94	0.726
2012	1416.7	26.83	0.684
2013	1383.5	27.76	0.640
2014	1359.5	28.72	0.599
2015	1330.9	29.72	0.553
2016	1310.2	30.79	0.520
2017	1286.0	31.91	0.488
2018	1265.5	33.07	0.458
2019	1237.1	34.28	0.419
2020	1221.5	35.55	0.394

Table 14.

REFERENCE CASE GLOBAL MARKET ASSUMPTIONS
(Million Barrels/Day)

	ACTUAL				CONSTRAINED DEMAND (Low Growth)					CONSTRAINED CAPACITY (High Growth)				
	1996	1997	1998	1999	2000	2005	2010	2015	2020	2000	2005	2010	2015	2020
DEMAND														
OECD														
North America	20.3	20.7	21.0	21.3	21.4	21.9	22.4	23.0	23.6	21.7	23.9	26.4	29.2	32.2
Europe	14.2	14.3	14.4	14.6	14.7	15.0	15.4	15.8	16.2	14.9	16.4	18.1	20.0	22.1
Pacific	6.7	6.7	6.7	6.7	6.7	6.9	7.1	7.3	7.5	6.8	7.3	7.9	8.5	9.2
Total OECD	41.2	41.7	42.1	42.5	42.8	43.8	44.9	46.1	47.2	43.4	47.7	52.5	57.7	63.5
Non-OECD														
CIS	4.3	4.2	4.2	4.2	4.2	4.3	4.4	4.5	4.7	4.4	5.3	6.5	7.9	9.6
China	3.6	3.8	4.0	4.2	4.3	5.0	5.7	6.7	7.7	4.3	5.3	6.4	7.8	9.5
Eastern Europe	1.4	1.5	1.5	1.5	1.5	1.6	1.7	1.8	1.9	1.6	1.7	1.9	2.1	2.3
W. Hemisphere	6.4	6.6	6.8	7.1	7.4	8.5	9.9	11.5	13.3	7.4	9.0	11.0	13.4	16.3
Africa	2.3	2.4	2.5	2.6	2.7	3.1	3.6	4.1	4.8	2.7	3.3	4.0	4.8	5.9
Middle East	4.2	4.3	4.4	4.5	4.5	5.0	5.5	6.1	6.8	4.6	5.3	6.2	7.1	8.3
Asia	8.6	9.1	9.6	10.1	10.4	12.0	13.9	16.1	18.7	10.6	13.5	17.2	22.0	28.0
Total Non-OECD	30.8	31.9	32.9	34.1	35.0	39.5	44.8	50.9	57.8	35.5	43.4	53.1	65.1	79.8
TOTAL DEMAND	72.0	73.6	75.1	76.7	77.7	83.4	89.8	96.9	105.1	78.9	91.1	105.6	122.8	143.3
SUPPLY														
Non-OPEC														
OECD	18.4	18.7	19.0	19.4	19.4	19.4	19.4	19.4	19.4	19.4	19.4	19.4	19.4	19.4
CIS	7.1	7.2	7.2	7.2	7.3	7.7	8.1	8.5	8.9	7.6	9.7	12.4	13.0	13.0
China	3.1	3.2	3.3	3.4	3.4	3.7	4.0	4.3	4.6	3.4	3.7	4.0	4.3	4.6
Eastern Europe	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3
LDCs	13.2	13.7	14.1	14.6	14.9	16.5	18.2	20.1	22.2	15.2	18.5	22.5	26.4	26.4
Processing Gain	1.5	1.6	1.7	1.8	1.9	2.4	3.0	3.9	4.9	1.9	2.4	3.0	3.9	4.9
Total Non-OPEC	43.6	44.6	45.7	46.8	47.3	50.0	53.0	56.5	60.4	47.8	54.0	61.7	67.2	68.6
OPEC														
Oil	25.8	26.6	26.6	27.1	27.6	30.5	33.7	37.4	41.5	28.2	34.2	40.9	52.5	71.5
NGLs	2.6	2.8	2.8	2.8	2.8	2.9	3.0	3.1	3.1	2.8	2.9	3.0	3.1	3.1
Total OPEC	28.4	29.4	29.4	29.9	30.5	33.4	36.7	40.5	44.7	31.0	37.1	43.9	55.5	74.7
Inventory Change		0.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
TOTAL SUPPLY	72.0	74.0	75.1	76.7	77.7	83.4	89.8	96.9	105.1	78.9	91.1	105.6	122.8	143.3

Table 15.

GENERAL FUND UNRESTRICTED REVENUE
Sensitivity Matrices for Annual Price and Production
(\$ Million)

FY 1998

ANS Market (\$/ Barrel)	ANS Production (Million Barrels/ Day)					
	1.200	1.250	1.300	1.350	1.400	1.450
\$15	1699	1733	1767	1800	1834	1868
\$16	1783	1821	1860	1898	1937	1975
\$17	1866	1910	1953	1996	2039	2083
\$18	1950	1998	2046	2094	2142	2190
\$19	2033	2086	2139	2192	2245	2297
\$20	2117	2175	2232	2290	2347	2405
\$21	2200	2263	2325	2388	2450	2512

FY 1999

ANS Market (\$/ Barrel)	ANS Production (Million Barrels/ Day)					
	1.200	1.250	1.300	1.350	1.400	1.450
\$15	1632	1668	1704	1740	1776	1812
\$16	1715	1754	1794	1833	1873	1912
\$17	1798	1841	1883	1926	1969	2012
\$18	1880	1927	1973	2019	2066	2112
\$19	1963	2013	2063	2113	2163	2212
\$20	2046	2099	2153	2206	2259	2313
\$21	2129	2185	2242	2299	2356	2413

FY 2000

ANS Market (\$/ Barrel)	ANS Production (Million Barrels/ Day)					
	1.200	1.250	1.300	1.350	1.400	1.450
\$15	1575	1609	1642	1676	1709	1742
\$16	1654	1691	1728	1764	1801	1838
\$17	1733	1773	1813	1853	1893	1933
\$18	1811	1855	1898	1942	1985	2028
\$19	1890	1937	1983	2030	2077	2123
\$20	1969	2019	2069	2119	2169	2219
\$21	2048	2101	2154	2207	2261	2314

Figure 10.

GENERAL FUND UNRESTRICTED REVENUE, Nominal Dollars
Actual (FY 1982-1997) and Projected (FY 1998-2020)

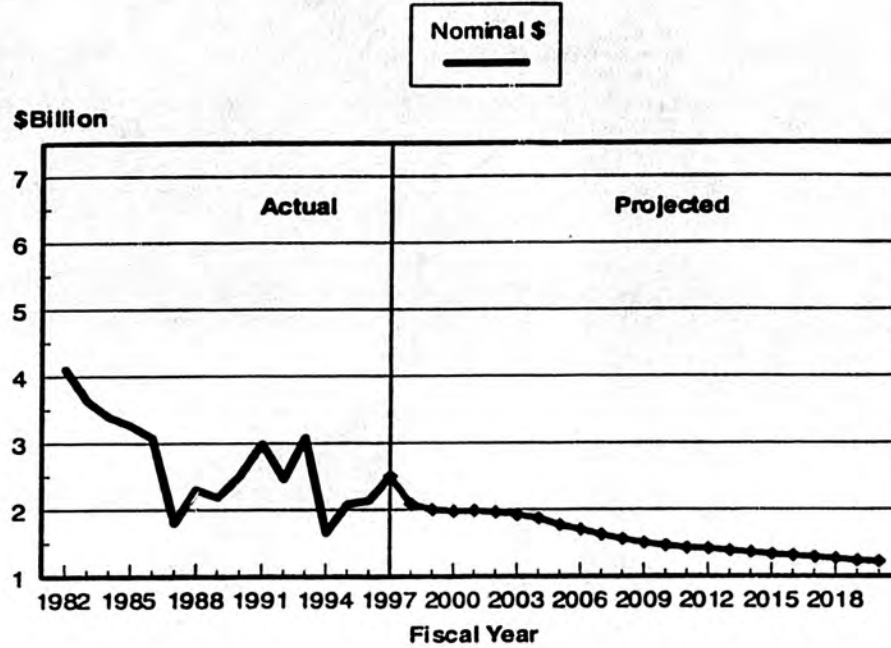


Figure 11.

GENERAL FUND UNRESTRICTED REVENUE, Real 1997 Dollars
Actual (FY 1982-1997) and Projected (FY 1998-2020)

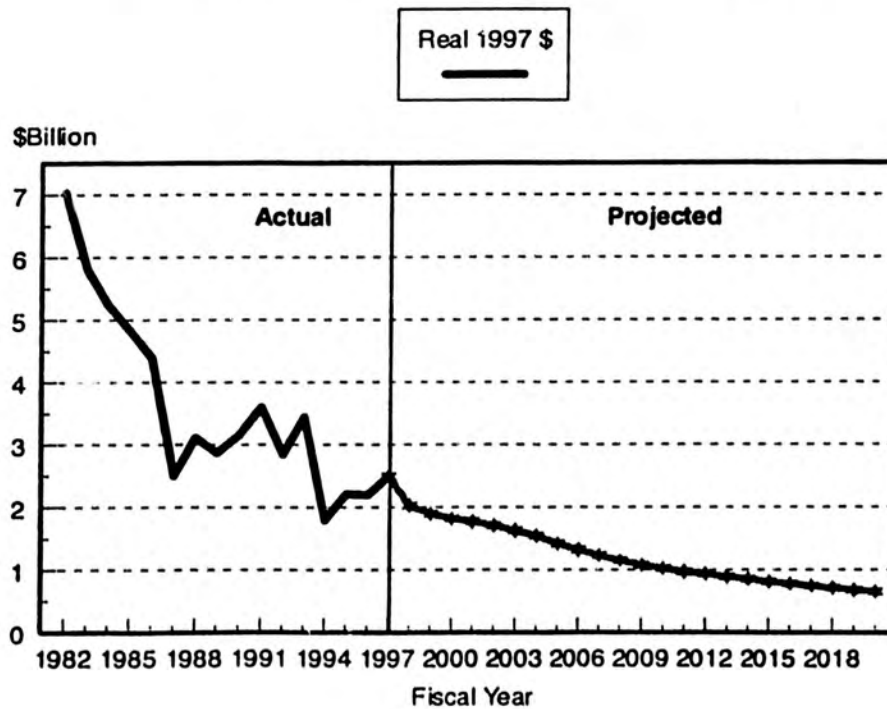


Table 16.

PETROLEUM SEVERANCE TAX AND ROYALTY REVENUE FORECAST
(\$ Million)

ALASKA NORTH SLOPE								COOK INLET							
FY	Oil Royalty	Oil Severance	Conserv Tax	Hazardous Release	Gas Royalty	Gas Severance	TOTAL ANS	Oil Royalty	Oil Severance	Conserv Tax	Hazardous Release	Gas Royalty	Gas Severance	COOK INLET TOTAL	ALASKA TOTAL
Prelim ACTUAL 1997	713.4	884.6	1.7	12.6	1.1	4.1	1630.0	22.3	0.0	0.1	0.3	22.4	18.2	50.8	1680.8
1998	580.5	676.1	1.6	12.0	0.7	1.9	1273.0	16.5	0.0	0.1	0.3	24.9	18.9	60.6	1333.6
1999	569.7	634.4	1.6	11.9	0.7	1.6	1219.9	16.3	0.0	0.1	0.3	27.7	21.0	65.4	1285.3
2000	574.0	601.6	1.6	12.3	0.7	1.5	1191.9	15.9	0.0	0.1	0.3	29.0	21.9	67.1	1259.0
2001	591.6	590.9	1.6	12.3	0.7	1.6	1198.8	15.1	0.0	0.1	0.3	30.3	22.8	68.6	1267.4
2002	616.1	551.7	1.6	12.2	0.7	1.6	1184.0	14.3	0.0	0.0	0.3	31.8	23.8	70.2	1254.2
2003	618.2	514.9	1.5	11.6	0.8	1.7	1148.8	13.7	0.0	0.0	0.2	33.2	24.9	72.1	1220.9
2004	608.5	480.9	1.5	11.0	0.8	1.7	1104.4	13.0	0.0	0.0	0.2	34.8	26.0	74.1	1178.5
2005	566.3	425.4	1.4	10.3	0.8	1.7	1005.9	12.5	0.0	0.0	0.2	36.4	27.1	76.3	1082.2
2006	541.4	387.5	1.3	9.6	0.9	1.7	942.4	11.9	0.0	0.0	0.2	38.2	28.4	78.7	1021.0
2007	515.0	349.4	1.2	8.8	0.9	1.7	876.9	11.4	0.0	0.0	0.2	40.0	29.6	81.3	958.2
2008	490.6	316.2	1.1	8.1	0.9	1.7	818.5	11.0	0.0	0.0	0.2	41.9	31.0	84.1	902.6
2009	467.1	286.6	1.0	7.4	1.0	1.7	764.7	10.6	0.0	0.0	0.1	43.9	32.4	87.1	851.8
2010	451.0	271.1	0.9	6.9	1.0	1.7	732.6	10.2	0.0	0.0	0.1	46.1	33.9	90.3	822.9
2011	431.4	258.3	0.9	6.4	1.1	1.8	699.7	9.8	0.0	0.0	0.1	48.4	35.4	93.8	793.5
2012	431.8	252.1	0.8	6.0	1.1	1.9	693.6	9.5	0.0	0.0	0.1	50.8	37.1	97.4	791.1
2013	415.6	237.5	0.7	5.6	1.1	1.9	662.4	9.1	0.0	0.0	0.1	53.3	38.8	101.4	763.8
2014	407.1	223.2	0.7	5.2	1.2	1.9	639.3	8.8	0.0	0.0	0.1	56.0	40.6	105.6	744.9
2015	391.2	210.9	0.6	4.8	1.2	2.0	610.8	8.6	0.0	0.0	0.1	58.8	42.6	110.0	720.8
2016	380.4	200.3	0.6	4.5	1.3	2.0	589.1	8.3	0.0	0.0	0.1	61.8	44.6	114.8	703.9
2017	366.3	188.8	0.6	4.2	1.3	2.1	563.3	8.1	0.0	0.0	0.1	64.9	46.7	119.9	683.2
2018	354.3	178.1	0.5	4.0	1.4	2.1	540.4	7.8	0.0	0.0	0.1	68.3	49.0	125.2	665.7
2019	333.7	167.3	0.5	3.6	1.5	2.2	508.8	7.6	0.0	0.0	0.1	71.9	51.4	130.9	639.7
2020	323.5	157.8	0.5	3.4	1.5	2.2	488.9	7.4	0.0	0.0	0.1	75.6	53.9	137.0	625.9

Table 17.

DETAILED REVENUE PROJECTIONS
(\$ Million)

FY	TOTAL (1) (2)										UNRESTRICTED	
	Production	Property	Petroleum	Gross	TOTAL	Mineral	TOTAL	Before PF & PSF	PF (1)	PSF (2)	GENERAL FUND	
	Tax	Tax	Corp Tax	Royalties	PETROLEUM	Rents/Bonuses	NonPETRO	Dedication	Dedication	Dedication	NOMINAL	REAL \$97
Prelim ACTUAL 1997	921.6	53.6	269.4	1065.1	2309.7	14.3	484.7	2808.6	308.4	5.3	2494.9	2494.9
1998	711.0	51.0	216.0	854.5	1832.5	8.3	475.8	2316.6	231.4	4.3	2080.9	2024.2
1999	670.9	49.3	216.0	847.6	1783.8	7.7	445.6	2237.1	232.4	4.2	2000.4	1892.9
2000	639.4	47.5	216.0	864.6	1767.5	9.0	448.4	2224.9	244.5	4.3	1975.1	1819.0
2001	629.6	45.4	209.5	896.7	1781.2	9.0	451.5	2241.8	258.3	4.5	1979.0	1772.0
2002	591.3	43.1	203.2	926.9	1764.6	9.1	453.9	2227.6	263.2	4.6	1959.7	1706.9
2003	555.0	40.9	197.1	926.8	1719.8	9.1	455.6	2184.5	260.1	4.6	1919.8	1626.6
2004	521.3	38.7	191.2	911.7	1663.0	9.1	457.4	2129.5	253.9	4.6	1871.1	1542.2
2005	466.2	36.7	185.5	852.7	1541.1	9.2	459.3	2009.5	236.3	4.3	1769.0	1418.3
2006	428.6	34.7	174.4	818.8	1456.5	9.2	461.4	1927.0	226.1	4.1	1696.8	1323.4
2007	390.9	32.8	163.9	783.3	1370.8	9.2	463.5	1843.6	215.9	3.9	1623.8	1231.9
2008	358.2	31.0	154.1	751.4	1294.6	9.3	465.7	1769.6	207.1	3.8	1558.8	1150.4
2009	329.2	29.2	144.8	720.9	1224.2	9.3	468.1	1701.5	198.7	3.6	1499.3	1076.4
2010	314.7	27.3	136.1	700.9	1179.0	9.3	470.6	1659.0	193.0	3.5	1462.4	1021.3
2011	302.9	25.6	128.0	677.3	1133.8	9.4	473.1	1616.2	187.2	3.4	1425.6	968.5
2012	298.0	24.0	120.3	680.1	1122.4	9.4	475.9	1607.7	187.5	3.4	1416.7	936.3
2013	284.7	22.5	113.1	660.3	1080.6	9.4	478.6	1568.6	181.8	3.3	1383.5	889.4
2014	271.8	21.2	106.3	650.1	1049.4	9.5	481.6	1540.5	177.7	3.3	1359.5	850.1
2015	261.0	20.0	99.9	630.5	1011.4	9.5	484.7	1505.6	171.5	3.2	1330.9	809.6
2016	252.1	18.8	93.9	619.2	984.1	9.5	487.9	1481.5	168.3	3.1	1310.2	775.3
2017	242.5	17.7	88.3	603.6	952.1	9.6	491.2	1452.9	163.9	3.0	1286.0	740.2
2018	233.9	16.5	83.0	591.1	924.5	9.6	494.7	1428.7	160.3	3.0	1265.5	708.6
2019	225.1	15.4	78.0	564.3	882.8	9.6	498.3	1390.8	150.8	2.8	1237.1	673.8
2020	217.9	14.4	73.3	555.0	860.6	9.7	502.2	1372.4	148.2	2.8	1221.5	647.2

(1) Permanent Fund.

(2) Public School Fund.

Table 18.

PROJECTED AND HISTORICAL CRUDE OIL PRICES
(\$/Barrel-Nominal and Real \$1997)

	ANS Market		ANS West Coast		ANS Wellhead		West Texas Intermediate	
	Nominal	Real97	Nominal	Real97	Nominal	Real97	Nominal	Real97
1985	27.89	41.24	N/A	N/A	17.37	25.69	28.15	41.63
1986	22.03	31.44	N/A	N/A	12.41	17.71	23.11	32.98
1987	14.98	20.82	N/A	N/A	7.84	10.90	16.14	22.43
1988	16.45	22.19	16.12	21.74	10.68	14.40	18.53	24.99
1989	14.80	19.41	14.61	19.16	9.55	12.52	16.93	22.20
1990	17.34	21.81	17.22	21.66	11.89	14.96	20.06	25.23
1991	21.72	26.23	21.57	26.05	15.38	18.57	24.95	30.13
1992	16.88	19.47	16.64	19.19	11.20	12.92	20.69	23.86
1993	17.93	20.06	17.83	19.95	12.80	14.32	20.69	23.15
1994	14.22	15.45	14.05	15.26	9.57	10.40	16.69	18.13
1995	16.83	17.84	16.77	17.77	11.51	12.20	18.46	19.57
1996	17.77	18.30	17.74	18.27	12.60	12.98	19.20	19.77
1997	20.85	20.85	20.90	20.90	16.43	16.43	22.54	22.54
1998	18.11	17.62	18.24	17.74	13.64	13.27	19.79	19.25
1999	18.22	17.24	18.23	17.25	13.68	12.95	19.78	18.72
2000	18.34	16.88	18.35	16.89	13.57	12.49	19.91	18.32
2001	18.93	16.95	18.93	16.95	14.21	12.72	20.53	18.39
2002	19.50	16.99	19.51	17.00	14.73	12.83	21.17	18.44
2003	20.12	17.05	20.12	17.05	15.35	13.00	21.83	18.50
2004	20.75	17.10	20.75	17.10	15.81	13.03	22.51	18.55
2005	21.39	17.15	21.39	17.15	15.65	12.55	23.21	18.61
2006	22.08	17.22	22.08	17.22	16.10	12.56	23.96	18.69
2007	22.79	17.29	22.79	17.29	16.58	12.58	24.73	18.76
2008	23.53	17.37	23.53	17.36	17.09	12.61	25.53	18.84
2009	24.29	17.44	24.29	17.44	17.65	12.67	26.35	18.92
2010	25.08	17.52	25.08	17.51	18.22	12.73	27.21	19.00
2011	25.94	17.62	25.94	17.62	18.79	12.76	28.14	19.12
2012	26.83	17.73	26.83	17.73	19.86	13.12	29.11	19.24
2013	27.76	17.85	27.76	17.84	20.46	13.15	30.12	19.36
2014	28.72	17.96	28.72	17.96	21.07	13.18	31.16	19.48
2015	29.72	18.08	29.72	18.08	21.65	13.17	32.24	19.61
2016	30.79	18.22	30.79	18.22	22.33	13.22	33.41	19.77
2017	31.91	18.37	31.91	18.37	22.99	13.24	34.62	19.93
2018	33.07	18.52	33.07	18.52	23.68	13.26	35.88	20.09
2019	34.28	18.67	34.28	18.67	24.28	13.22	37.20	20.26
2020	35.55	18.84	35.55	18.84	25.00	13.25	38.57	20.44

Table 19.

PROJECTED ALASKA OIL AND NGL PRODUCTION
(Million Barrels/Day)

	Prudhoe		Milne	Schrader	Sag	Endicott	(1)	Point	West	West		Satellite		Northstar		Known	TOTAL	Cook	TOTAL
	Bay	Kuparuk	Point	Bluff	River	Lisburne	Niakuk	McIntyre	Beach	Sak	Alpine	Tam	(2)	Badami	Liberty	Onshore	ANS	Inlet	ALASKA
1998	0.740	0.264	0.054	0.004	0.002	0.064	0.009	0.032	0.154	0.001	0.001	0.000	0.000	0.000	0.000	0.000	1.325	0.032	1.357
1999	0.689	0.260	0.062	0.005	0.006	0.058	0.011	0.028	0.123	0.002	0.007	0.020	0.010	0.010	0.018	0.000	1.310	0.028	1.338
2000	0.659	0.252	0.058	0.007	0.006	0.057	0.011	0.026	0.099	0.002	0.017	0.065	0.020	0.017	0.035	0.025	1.355	0.024	1.380
2001	0.633	0.236	0.052	0.008	0.005	0.053	0.010	0.023	0.082	0.002	0.026	0.070	0.018	0.029	0.032	0.050	1.354	0.021	1.375
2002	0.601	0.218	0.045	0.009	0.004	0.049	0.009	0.020	0.067	0.002	0.036	0.070	0.016	0.035	0.029	0.050	1.326	0.019	1.344
2003	0.577	0.199	0.039	0.010	0.004	0.045	0.008	0.018	0.057	0.001	0.045	0.070	0.015	0.034	0.026	0.042	1.264	0.016	1.281
2004	0.559	0.180	0.035	0.012	0.003	0.041	0.008	0.016	0.050	0.001	0.055	0.063	0.014	0.036	0.024	0.036	1.198	0.014	1.213
2005	0.531	0.164	0.031	0.012	0.003	0.038	0.007	0.015	0.046	0.001	0.064	0.057	0.012	0.038	0.022	0.031	1.129	0.012	1.141
2006	0.498	0.149	0.028	0.012	0.002	0.035	0.007	0.013	0.042	0.001	0.064	0.052	0.011	0.035	0.020	0.027	1.043	0.011	1.056
2007	0.464	0.134	0.026	0.011	0.002	0.032	0.006	0.012	0.038	0.001	0.063	0.047	0.010	0.032	0.018	0.024	0.964	0.010	0.974
2008	0.430	0.123	0.024	0.010	0.002	0.030	0.006	0.011	0.035	0.001	0.061	0.043	0.010	0.029	0.017	0.021	0.889	0.009	0.898
2009	0.400	0.113	0.022	0.009	0.002	0.028	0.005	0.010	0.031	0.001	0.059	0.040	0.009	0.026	0.015	0.019	0.823	0.008	0.831
2010	0.381	0.105	0.019	0.009	0.001	0.026	0.005	0.009	0.029	0.001	0.057	0.037	0.008	0.023	0.014	0.017	0.772	0.007	0.778
2011	0.366	0.097	0.017	0.008	0.001	0.024	0.004	0.008	0.026	0.001	0.055	0.034	0.008	0.020	0.013	0.015	0.726	0.006	0.732
2012	0.351	0.089	0.016	0.008	0.001	0.022	0.004	0.007	0.024	0.001	0.052	0.031	0.007	0.020	0.013	0.014	0.684	0.006	0.689
2013	0.332	0.082	0.014	0.007	0.001	0.021	0.004	0.007	0.022	0.001	0.050	0.029	0.007	0.018	0.012	0.012	0.640	0.005	0.645
2014	0.314	0.075	0.013	0.007	0.001	0.019	0.004	0.006	0.020	0.000	0.047	0.027	0.006	0.017	0.011	0.011	0.599	0.004	0.603
2015	0.299	0.069	0.012	0.006	0.001	0.018	0.003	0.005	0.018	0.000	0.045	0.025	0.006	0.015	0.011	0.010	0.553	0.003	0.556
2016	0.283	0.064	0.010	0.006	0.001	0.017	0.003	0.005	0.017	0.000	0.043	0.023	0.006	0.014	0.010	0.009	0.520	0.003	0.523
2017	0.269	0.061	0.009	0.006	0.001	0.016	0.003	0.004	0.015	0.000	0.041	0.022	0.006	0.011	0.010	0.008	0.488	0.002	0.490
2018	0.255	0.058	0.008	0.005	0.001	0.015	0.002	0.004	0.014	0.000	0.039	0.020	0.005	0.008	0.009	0.007	0.458	0.002	0.460
2019	0.242	0.055	0.007	0.005	0.001	0.014	0.002	0.004	0.012	0.000	0.037	0.019	0.000	0.008	0.000	0.007	0.419	0.002	0.421
2020	0.230	0.052	0.006	0.005	0.001	0.013	0.002	0.003	0.011	0.000	0.035	0.018	0.000	0.007	0.000	0.006	0.394	0.002	0.396

(1) Includes Niakuk, West Niakuk (27), Niakuk 28, and Niakuk 29.

(2) Includes Prudhoe Bay and Kuparuk Satellite fields.

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HISTORICAL OVERVIEW

REVENUE, PRICES AND PRODUCTION

The pages that follow contain historical revenue, price and production data. Table 20 on Pages 40-41 shows General Fund unrestricted revenue by type from FY 1983-1997.

Table 21 on Page 42 shows historical petroleum revenue by type from FY 1965-1997.

Finally, this section concludes with Tables 22 and 23 on Page 43 with historical crude oil prices (FY1981-1997) and production for the North Slope and Cook Inlet (FY 1978-1997).

Table 20.

HISTORICAL GENERAL FUND UNRESTRICTED REVENUE

(\$ Million)

	TAX PORTION													(1)	(1)
	FY 83	FY 84	FY 85	FY 86	FY 87	FY 88	FY 89	FY 90	FY 91	FY 92	FY 93	FY 94	FY 95	FY 96	FY 97
TAXES															
Property Tax	152.6	131.0	128.4	113.5	102.5	96.2	89.7	89.8	85.0	69.0	66.9	61.5	57.3	56.0	53.6
Sales/Use															
Alcoholic Beverages	10.4	13.0	13.9	13.3	12.6	12.1	11.8	12.0	12.2	12.0	11.9	12.0	12.0	12.0	11.6
Tobacco Products	2.0	2.0	2.0	4.9	6.6	6.1	6.4	11.0	14.0	14.3	14.0	14.1	14.4	14.2	13.7
Insurance Premium	13.8	16.2	17.5	21.1	23.7	23.7	19.4	22.7	24.4	25.5	26.3	26.1	27.9	28.2	28.4
Motor Fuel Tax-Aviation	8.7	8.1	8.0	8.1	8.5	9.0	10.1	9.4	10.7	10.7	6.4	6.9	8.0	8.2	8.1
Motor Fuel Tax-Highway	23.7	20.2	23.7	22.7	18.3	19.3	20.0	22.9	19.1	23.2	25.6	25.5	24.0	21.0	19.9
Motor Fuel Tax-Marine	4.3	3.9	4.3	5.3	5.4	5.3	7.2	9.2	10.0	9.4	8.8	8.1	7.6	8.5	7.3
Total	62.9	63.4	69.4	75.4	75.1	75.5	74.9	87.2	90.4	95.1	93	92.7	93.9	92.1	89.0
Income Tax															
Corporation General	30.3	39.5	36.0	11.2	20.5	23.4	38.0	45.3	37.9	33.7	25.1	44.3	67.0	53.3	48.4
Corporation Petroleum	236.0	265.1	168.6	133.9	120.4	158.0	166.0	117.2	185.1	165.5	117.6	17.8	128.5	173.7	269.4
Total	266.3	304.6	204.6	145.1	140.9	181.4	204.0	162.5	223.0	199.2	142.7	62.1	195.5	227.0	317.8
Severance Tax															
Oil and Gas Production	1493.0	1392.4	1388.7	1107.4	647.3	816.4	696.4	972.3	1253.8	1022.2	989.4	662.8	769.8	771.7	907.0
Oil and Gas Conservation	0.7	0.7	0.7	0.5	1.2	2.3	2.4	2.4	2.3	2.3	2.1	2.3	2.0	1.8	1.7
Oil and Gas Hazard Release	0.0	0.0	0.0	0.0	0.0	0.0	0.0	26.9	28.0	28.7	26.1	27.0	22.1	13.7	12.9
Total	1493.7	1393.1	1389.4	1107.9	648.5	818.7	698.8	1001.6	1284.1	1053.2	1017.6	692.1	793.9	787.2	921.6
Other Natural Resource Tax															
Salmon and Seafood Marketing	0.9	1.1	1.0	1.1	1.4	2.7	3.3	3.3	3.3	2.8	3.6	5.8	7.9	8.6	7.6
Salmon Enhancement	2.6	2.2	2.6	4.3	4.4	5.8	9.5	6.5	6.2	4.2	6.8	5.0	5.7	5.2	4.2
Fisheries Business	20.5	19.0	18.7	21.1	26.5	22.5	26.7	25.1	31.1	30.1	42.2	33.9	39.0	38.2	31.0
Fish Landing	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	7.3	7.1	7.3
Total	24.0	22.3	22.3	26.5	32.3	31.0	39.5	34.9	40.6	37.1	52.6	44.8	59.9	59.1	50.1
Other Tax															
Estate	0.7	0.7	0.5	0.7	1.1	0.3	0.7	1.1	3.3	1.0	0.9	1.6	1.2	1.7	1.7
Other	8.5	21.9	40.9	4.3	3.8	3.8	4.2	4.7	4.1	4.1	4.1	4.7	4.8	4.9	5.0
Total	9.2	22.6	41.4	5.0	4.9	4.1	4.9	5.8	7.4	5.1	5.0	6.3	6.0	6.6	6.7
TOTAL TAXES	2008.7	1937.0	1855.5	1473.4	1004.2	1206.9	1111.8	1381.8	1730.5	1458.7	1377.8	959.5	1206.5	1228.0	1438.8

(1) Starting in FY 1996, all program receipts are included in General Fund unrestricted revenue. FY 1996 also includes payment from the TAPS Liability Fund.

NON-TAX PORTION

	FY 83	FY 84	FY 85	FY 86	FY 87	FY 88	FY 89	FY 90	FY 91	FY 92	FY 93	FY 94	FY 95	(1) FY 96	(1) FY 97
Licenses and Permits	25.7	26.7	28.9	29.3	29.2	28.3	28.3	27.8	29.1	32.4	32.7	35.7	34.7	60.9	69.0
Intergovernmental Receipts															
Federal Shared Revenues	33.3	14.0	10.5	14.5	9.7	6.9	6.1	10.0	14.8	11.4	10.3	4.3	14.2	1.0	2.0
Charges for Services															
Marine Highways	30.4	32	33.4	32.3	31.3	29.8	33.1	34	40.7	42.3	40.8	40.4	41.5	38.5	38.6
Other	17.0	14.7	19.2	15.9	15.7	10.0	10.5	12.2	16.5	44.1	14.3	18.0	18.1	36.9	39.5
Total	47.4	46.7	52.6	48.2	47.0	39.8	43.6	46.2	57.2	86.4	55.1	58.4	59.6	75.4	78.1
Fines and Forefeitures	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.4	8.2
Rents and Royalties															
Mineral Bonuses, Rents, Royalties	40.5	16.1	16.6	40.9	6.5	11.6	16.7	5.3	24.8	6.5	44.3	5.2	5.6	6.9	7.4
Oil and Gas Royalties	1078.4	1047.5	1034.0	830.7	439.3	694.8	605.9	747.4	951.6	702.4	711.3	512.1	628.3	642.2	759.2
Timber Sales	4.0	2.9	3.1	2.9	7.2	1.1	0.5	0.8	0.4	0.6	0.6	0.4	0.6	1.5	1.9
Sale of State Property	6.3	7.0	8.5	8.7	7.0	3.8	4.9	4.3	4.7	1.0	4.0	9.0	21.8	8.1	8.6
Total	1129.2	1073.5	1062.2	883.2	460	711.3	628	757.8	981.5	710.5	780.2	528.7	656.3	658.7	777.1
Investment Earnings	375.8	282.7	233.5	195.2	161.9	132.6	100.7	117.9	125.0	101.8	70.9	31.7	72.4	64.1	77.1
Miscellaneous Revenue	10.9	9.5	16.8	13.0	16.9	16.1	10.0	10.9	14.9	61.4	45.0	36.2	49.2	35.8	44.6
Sub-Total NON-TAX REVENUE	1622.3	1453.1	1404.5	1183.4	724.7	935.0	816.7	970.6	1222.5	1003.9	974.2	693.0	876.4	905.3	1056.1
Plus: Income from prior years	0.0	0.0	0.0	418.7	70.5	163.9	257.7	154.8	33.6	0.0	0.0	0.0	0.0	0.0	0.0
TOTAL NON-TAX REVENUE	1622.3	1453.1	1404.5	1602.1	795.2	1098.9	1074.4	1125.4	1256.1	1003.9	974.2	693.0	876.4	905.3	1056.1
TOTAL TAX REVENUE	2008.7	1937.0	1855.5	1473.4	1004.2	1206.9	1111.8	1381.8	1730.5	1458.7	1377.8	959.5	1206.6	1228.0	1438.8
TOTAL GENERAL FUND UNRESTRICTED REVENUE	3631.0	3390.1	3260.0	3075.5	1799.4	2305.8	2186.2	2507.2	2986.6	2462.6	2352.0	1652.5	2082.9	2133.3	2494.9

(1) Starting in FY 1996, all program receipts are included in General Fund unrestricted revenue. FY 1996 also includes payment from the TAPS Liability Fund.

Table 21.

HISTORICAL PETROLEUM REVENUE

(\$ Million)

(3)										
	Petroleum					(1)(2)	Petroleum	Total	Total GF	Petroleum
	Corporation	Severance	Property	Reserve	(1)(2)	Bonuses	Special	Petroleum	Unrestricted	Revenue to
FY	Petroleum Tax	Tax	Tax	Tax	Royalties	and Rents	Settlements	Revenue	Revenue	Unrestricted GF
1965	.	0.3	.	.	8.4	7.8	.	16.5	83.0	20%
1966	.	0.3	.	.	8.0	13.3	.	21.6	86.5	25%
1967	.	0.5	.	.	9.6	11.4	.	21.5	86.6	25%
1968	0.1	10.2	.	.	17.0	24.7	.	52.0	112.7	46%
1969	0.1	5.6	.	.	24.7	4.1	.	34.5	112.4	31%
1970	0.4	7.9	.	.	27.5	903.1	.	938.9	1067.3	88%
1971	0.9	10.5	.	.	32.5	3.1	.	47.0	220.4	21%
1972	1.2	11.4	.	.	32.5	3.3	.	48.4	219.2	22%
1973	0.9	12.0	.	.	30.2	7.2	.	50.3	208.2	24%
1974	1.2	14.8	.	.	35.8	28.4	.	80.2	254.9	31%
1975	2.5	26.6	6.6	.	49.8	4.9	.	90.4	333.4	27%
1976	4.9	28.0	83.4	223.1	48.4	3.7	.	391.5	709.8	55%
1977	5.0	23.8	139.1	270.6	36.3	2.8	.	477.6	874.3	55%
1978	8.4	107.7	173.0	.	150.6	1.8	.	441.5	764.9	58%
1979	232.6	173.8	163.4	.	250.2	1.6	.	821.6	1133.0	73%
1980	547.5	506.5	168.9	.	689.4	344.2	.	2256.5	2501.2	90%
1981	860.1	1170.2	143.0	.	1119.7	11.3	.	3304.3	3718.0	89%
1982	668.9	1581.7	142.7	.	1174.4	7.1	.	3574.8	4108.4	87%
1983	236.0	1493.7	152.6	.	1105.6	38.7	.	3026.6	3631.0	83%
1984	265.1	1393.1	131.0	.	1058.5	13.9	.	2861.6	3390.1	84%
1985	168.6	1389.4	128.4	.	1042.2	14.9	.	2743.5	3260.0	84%
1986	133.9	1107.9	113.5	.	845.0	38.9	418.2	2657.4	3075.5	86%
1987	120.4	648.5	102.5	.	448.3	4.3	70.5	1394.5	1799.4	77%
1988	158.0	818.7	96.2	.	701.5	11.3	163.9	1949.6	2305.8	85%
1989	166.0	698.8	89.7	.	611.5	16.7	257.7	1840.4	2186.2	84%
1990	117.2	1001.6	89.8	0.0	753.7	4.2	154.8	2121.3	2507.2	85%
1991	185.1	1284.8	85.0	0.0	958.7	24.7	33.5	2571.8	2986.6	86%
1992	165.5	1053.2	69.0	0.0	708.2	6.8	4.7	2007.4	2462.6	82%
1993	117.6	1017.6	66.9	0.0	716.7	44.3	4.7	1967.8	2352.0	84%
1994	17.8	692.1	61.5	0.0	516.1	5.1	0.1	1292.7	1652.5	78%
1995	128.5	793.9	57.3	0.0	631.8	5.0	0.7	1617.2	2082.9	78%
1996	173.7	787.2	56.0	0.0	642.2	5.7	0.0	1664.8	2133.3	78%
1997	269.4	921.6	53.6	0.0	759.2	6.4	0.0	2010.2	2949.9	81%

(1) These categories are primarily composed of petroleum revenue; however, they include some additional revenue from other minerals (mostly coal).

(2) Since FY 1997, royalties and bonuses and rents are net of Permanent Fund contribution and Constitutional Budget Reserve Fund (CBRF) deposits.

(3) Not subject to CBRF deposits.

Table 22. HISTORICAL CRUDE OIL PRICES
(\$/ Barrel)

FY	ANS West Coast Spot	ANS Gulf Coast Spot	ANS Average Reported Sales	WTI Spot
1981	.	34.92	34.10	.
1982	.	32.04	30.28	32.98
1983	.	30.31	28.04	32.52
1984	.	29.23	26.77	30.69
1985	.	27.89	26.27	28.15
1986	.	22.03	21.52	23.11
1987	.	15.05	13.43	16.14
1988	16.12	16.97	16.15	18.53
1989	14.61	15.21	14.36	16.93
1990	17.22	17.66	17.01	20.06
1991	21.57	22.21	20.93	24.95
1992	16.64	17.81	16.33	20.69
1993	17.83	18.53	17.58	20.69
1994	14.05	15.03	13.99	16.69
1995	16.77	17.10	16.39	18.46
1996	17.74	17.73	17.81	19.20
1997	20.90	.	20.85	22.54

Source: Platt's Oilgram Price Report.
Alaska Department of Revenue, Oil and Gas Audit Division.

Table 23. HISTORICAL CRUDE OIL PRODUCTION
(Million Barrels/Day)

FY	ANS	Cook Inlet	TOTAL
1978	0.702	0.144	0.846
1979	1.197	0.131	1.329
1980	1.422	0.109	1.531
1981	1.511	0.093	1.604
1982	1.570	0.080	1.650
1983	1.627	0.073	1.700
1984	1.657	0.065	1.722
1985	1.694	0.055	1.749
1986	1.802	0.045	1.847
1987	1.849	0.047	1.896
1988	2.005	0.043	2.048
1989	1.960	0.043	2.003
1990	1.853	0.033	1.886
1991	1.799	0.040	1.839
1992	1.791	0.042	1.833
1993	1.687	0.041	1.728
1994	1.601	0.038	1.639
1995	1.573	0.042	1.615
1996	1.474	0.042	1.516
1997	1.404	0.037	1.441

Source: Alaska Department of Revenue, Oil and Gas Audit.

In accordance with AS 37.07.060(b)(4), the Revenue Sources Book is compiled biannually by the Department of Revenue to assist the Governor in formulating a proposed comprehensive financial plan for presentation to the state Legislature. Within the publication are shown prior year actuals, revised current year estimates, and future year projections.

Anticipated state income is projected through the use of a number of data sources: (1) econometric models developed by the Department of Revenue to forecast unrestricted non-petroleum revenues; (2) a petroleum revenue model created by the Department's Oil and Gas Audit Division; and (3) estimates from individual state agencies.

We thank the various state agencies for their cooperation in computing anticipated revenues for publication in this document.

The Department of Revenue complies with Title II of the Americans With Disabilities Act of 1990. This publication is available in alternative communication formats upon request. Please contact the Division's representative at (907) 465-3692 or (907) 465-3678 (TDD) to make necessary arrangements.

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