ALASKA LEGISLATURE SPECIAL COMMITTEE/SUBJECT FILES 8672

2578 SCOMM 111: DEFERRED MAINTENANCE TASK FORCE, 1997

(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 29, 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 [Section repealed 1994.]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 Repealed Stats 1994 ch 922 § 47 (AB 2587). The repealed section related to transfer of matching funds to deferred maintenance fund.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 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 § 17780.
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.

RECEIVED
JAN 29 1997
LEG. REF. LIBRARY

MICHIE
CHARLOTTESVILLE, VIRGINIA
1996

54 Del. Laws, c. 131,

1).
ection was not amended,
his Supplement.

gations.

it introduced in the
ral Assembly, which
cribed in subsection

—

_____ as

ar
he
n-
o-
$ _____
x .05
p-
te
$ _____
o-
$ _____
on
$ _____
d
u-
$ _____
$ _____

_____
ury of Finance

—

ent within 10 days
ral and the Budget

the last sentence of (e).
tion was not amended,
is Supplement.

§ 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.
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

that the product shall
. The local share ratio
sult multiplied by the
determine the local

for a vocational school
considered authoriza-
sufficient to pay the
f the project.
S. Sterck School for
ded.
e for a special school
ct administering the
for the school district
nd interest on those
Title 14. The school
terest shall maintain
special school.

have been rendered and
mpair the validity of the
or the application there-

el. Laws, c. 77, provides:
effect in accordance with
e law." The act was signed
uly 1, 1993.
ents.
7, effective July 1, 1993,
agraph in (b).
ection was not amended,
this Supplement.

to the cost of minor
mean, but shall not
jor repairs of roofs,
systems or facilities
abatement and the
stand-alone storage
tion and securing of
ut preserved for an
lding from a closed
d of Education shall
inor capital expen-

ent or agency of the
ost of minor capital
in an authorization
rovements nor less
l actual total costs
any source for the

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

DELAWARE CODE ANNOTATED

REVISED 1974

With Provision for Subsequent Pocket Parts

Prepared under the Supervision of
The Delaware Code Revisors
DANIEL F. WOLCOTT, JR. AND BRUCE A. ROGERS
by
The Editorial Staff of the Publishers
Under the Direction of
ADRIAN D. KOWALSKY, DEBORAH S. TUSSEY, HENRY W. TAYLOR,
WANDA F. BROWN ROSZAK AND EDITH M. MAWYER

VOLUME 14

1991 Replacement Volume

Including Legislation Enacted Through November 30, 1991, by the 136th General Assembly and annotations taken from Atlantic Reporter 2d through 592 A.2d 371

THE MICHIE COMPANY
Law Publishers
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 tc 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)

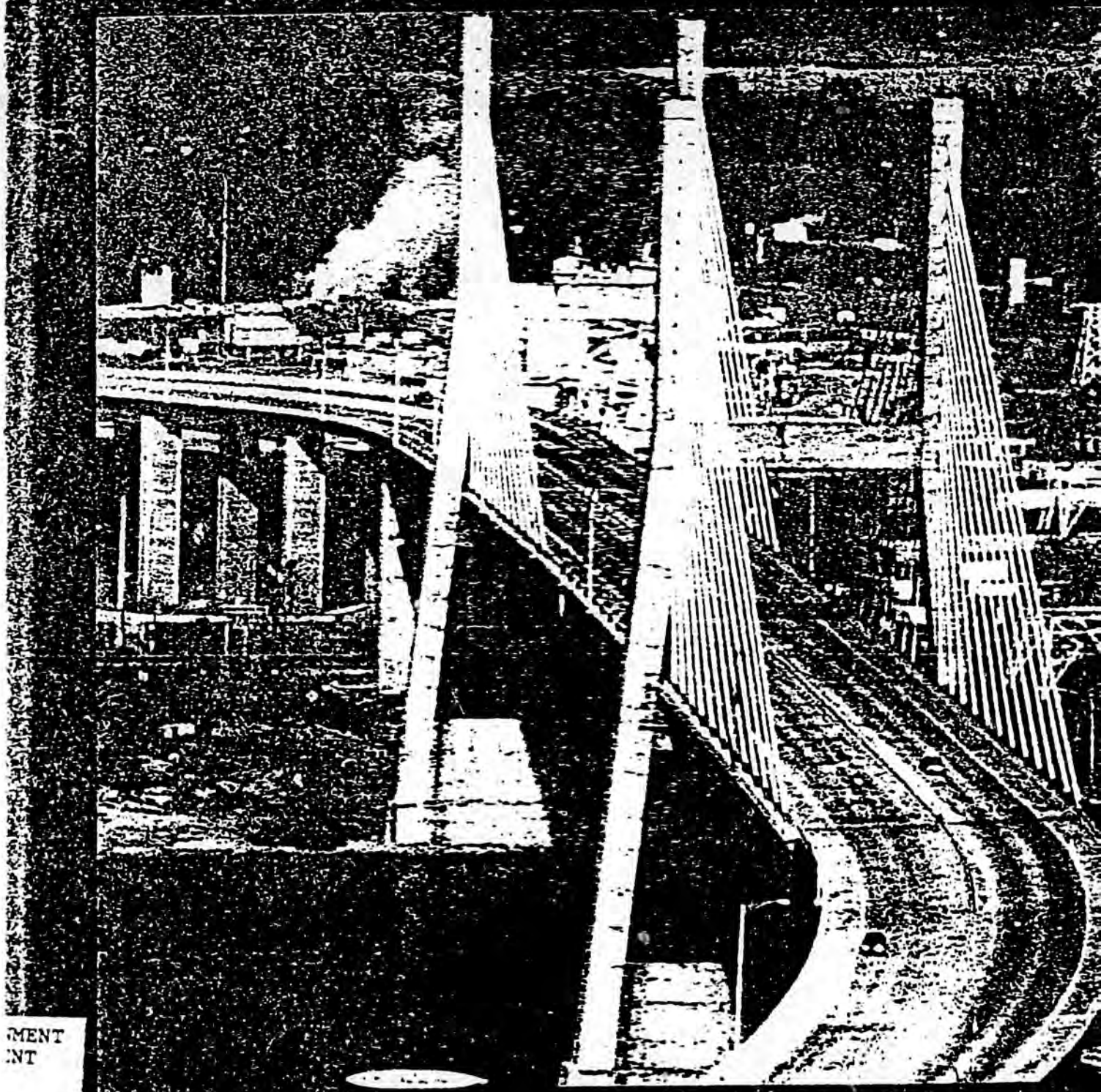
I U a.64:
993

U.S. Department of Transportation
Federal Highway Administration

Highway Taxes and Fees

How They Are Collected and Distributed

1993



MENT
NT

Publication No.
FHWA-PL-93-018

ALASKA STATE LIBRARY
U.S. DEPOSITORY
JUL 2 9 1993

PREFACE

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.

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

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.

CONTENTS

	Table	Page
State Taxation of Gasoline	MF-101	1
State Taxation of Special Fuels	MF-102	3
State Gasoline Tax Loss and Expense Allowances	MF-103	7
Special State Motor-Fuel Tax Provisions on Interstate Motor Carriers	MF-104	8
Exemption and Refund Provisions of State Gasoline Taxation	MF-105	11
Provisions Governing the Disposition of State Motor-Fuel Tax Receipts	MF-106	15
State Licenses and Fees Imposed on Wholesale Distributors of Motor Fuel	MF-107	63
State Licenses and Fees Imposed on Retail Dealers of Motor Fuel	MF-108	65
State Licenses and Fees Imposed on Users of Motor Fuel	MF-109	67
State Liquid-Fuels Inspection Fees	MF-110	69
State Tax Rates on Motor Fuel	MF-121T	71
Summary of State Motor-Vehicle Registration Fee Schedules	MV-103	73
Provisions Governing the Disposition of State Motor-Vehicle and Motor-Carrier Receipts	MV-106	87
Provisions Governing the Allocation for Highway Purposes of Certain State Taxes, Fees, and Appropriations (Other than Highway-User Revenues)	S-106	113
Provisions Governing the Allocation of Federal Funds for Highway Purposes	F-106	120

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/ 18	Distributors, refiners, retailers or storers	Quantities sold	20th	Department of Revenue
Alaska	8	Dealers and users	Quantities sold, transferred or used	Last	Department of Revenue
Arizona	3/ 18	Importers	Quantities imported	25th	Department of Transportation, Motor Vehicle Division
Arkansas	4/ 18.7	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	28	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 manifest	Last	Department of Revenue
Kansas	18	Wholesale distributors	Quantities received or imported	25th	Department of Revenue, Business Tax Bureau, Motor Fuel Tax Section
Kentucky	15.4	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	23rd	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	5/ 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	22.89	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	16	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	16	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, Prorate 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 gasohol 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, 3.6 cents; Idaho, 5.5 cents; Alabama, 3.9 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, 6 cents; Mississippi, 8.4 cents; Florida, 6.9 cents. Marine use is taxed at 5 cents in Alaska.
4/ In border cities and towns or in establishments within 800 feet (one mile for establishments adjacent to the Interstate System) of the borders of Missouri and Oklahoma, gasoline sold and delivered to passenger car fuel tanks is taxed at the rates of those adjoining States plus 1 cent.
5/ In New Jersey, blenders report within 5 days of receipt of fuel. In Pennsylvania, the tax is due on the next to last business day. In Virginia, tax is due by the fifth day of second month of receipt or sale.

STATE TAXATION OF SPECIAL FUELS[1]

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

TABLE MF – 102
STATUS AS OF JANUARY 1, 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 & 6	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, 6.2 cents per gallon is refundable. Nonhighway agricultural use and marine use are fully refundable.
Georgia	7.5	Licensed distributors (wholesalers, retailers) and licensed users	6/ 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	6/ 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 FUELS[1]

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 & 18	Suppliers (wholesalers) and users	6/ 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 9 cents per gallon. Diesel retailers are responsible for collecting additional 6 cents per gallon on sales to vehicles that do not qualify as commercial motor vehicles. The LPG tax is collected by a "licensed dealer" (any person who sells or delivers LPG for highway use). Diesel fuel, used in transit vehicles with a capacity of 10 or more persons, is allowed a full refund. There is a 6 cents per gallon discount if diesel motor fuel is delivered into the fuel supply tank of commercial motor which is licensed at the rate of $92 for a resident vehicle and $25 for a nonresident vehicle.
Minnesota	20	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, $185 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	6/ 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	16	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	18 & 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 FUELS[1]

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 6 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 ALLOWANCES[1]

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)	
	TO WHOLESALER				TO RETAILER 2/	TO WHOLESALER		TO RETAILER		TO WHOLESALER		TO RETAILER			
		IN STORAGE AND HANDLING													
	BY DESTRUCTION	NO SPECIFIED PERCENTAGE	MAXIMUM PERCENTAGE SPECIFIED			METHOD	PERCENTAGE	METHOD	PERCENTAGE	METHOD	PERCENTAGE	METHOD	PERCENTAGE	METHOD	PERCENTAGE OF QUANTITY TAXABLE
			METHOD	PERCENTAGE											
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Alabama	EX	EX	-	-	-	-	-	-	-	-	-	-	-	EX	3/ 2 to 1
Alaska	EX	EX	-	-	EX	-	-	-	-	-	-	-	-	EX	5/ 1
Arizona	RE	RE	RE	T		-	-	-	-	-	-	-	-	-	-
Arkansas	RE	-	-	-	-	-	-	-	-	EX	5/ (T)	-	-	-	-
California	6/ EX	EX	-	-	-	-	-	-	-	-	-	-	-	-	-
Colorado	7/ EX	-	-	-	-	EX	2	RE	1	8/ EX	0.5 (T)	EX	2 (T)	-	-
Connecticut	EX	-	EX	.005 (T)	-	EX	.005 (T)	-	-	-	-	-	-	-	-
Delaware	EX	RX	-	-	-	EX	9/ 1 (T)	-	-	-	-	-	-	-	-
Dist. of Col.	EX	-	EX	2 (T)	-	-	-	-	-	-	-	-	-	-	-
Florida	EX	EX	-	-	-	-	-	10/ EX	1.4 (T)	-	-	-	-	10/ EX	0 to 3
Georgia	EX	-	-	-	-	-	-	11/ RE	2 (T)	11/ EX	1 (T)	-	2 (T)	-	-
Hawaii	-	-	-	-	-	EX	1 (O)	-	-	-	-	-	-	-	-
Idaho	EX or RE	-	-	-	-	-	-	-	-	EX	1 (O)	EX	1 (O)	-	-
Illinois	EX	-	-	-	RE	-	-	-	-	-	-	-	-	EX	12/ 2
Indiana	13/ EX	-	-	-	RE	EX	13/ 1.0	-	-	EX	13/ 1.0	-	-	-	-
Iowa	RE	14/ RE	-	-	RE	-	-	-	-	EX	2 to 1 (T)	-	-	-	-
Kansas	7/ RE	-	-	-	-	EX	5/ 2.5 to 2	-	-	-	-	-	-	-	-
Kentucky	3/ RE	-	EX	0.75	-	EX	2.25 (T)	-	-	-	-	-	-	-	-
Louisiana	7/ EX or RE	-	-	-	-	15/ EX	3 (T)	-	-	-	-	-	-	-	-
Maine	EX	-	-	-	-	EX	2 (T)	RE	0.5 (T)	-	-	-	-	-	-
Maryland	EX or RE	-	-	-	RE	-	-	-	-	11/ EX	1 (T)	-	-	-	-
Massachusetts	EX or RE	-	EX	1 (T)	-	-	-	-	-	-	-	-	-	-	-
Michigan	RE	-	-	-	-	EX	1.33 (T)	EX	.67 (T)	-	-	-	-	-	-
Minnesota	7/ RE	EX or RE	-	-	-	EX	2 (T)	EX	1 (T)	-	-	-	-	-	-
Mississippi	7/ 16/ EX or RE	-	-	-	-	EX	2 (T)	-	-	-	-	-	-	-	-
Missouri	EX or RE	-	-	-	RE	-	-	-	-	EX	3 (T)	-	-	-	-
Montana	RE	-	-	-	-	11/ EX	1 (T)	-	-	-	-	-	-	-	-
Nebraska	RE	-	-	-	17/ RE	EX	18/ 3 (T)	-	-	-	-	-	-	EX	2 to 0.5
Nevada	EX or RE	-	-	-	-	-	-	-	-	EX	2 (T)	-	-	-	-
New Hampshire	EX	-	-	-	-	-	-	RE	1 (T)	-	-	-	-	-	-
New Jersey	EX	EX	-	-	-	-	-	-	-	-	-	-	-	-	-
New Mexico	RE	-	-	-	RE	-	-	-	-	-	-	-	-	-	-
New York	EX or RE	-	EX	19/ 2 (T)	-	-	-	-	-	-	-	-	-	-	-
North Carolina	EX or RE	EX or RE	-	-	-	20/ EX	2 to 1 (T)	-	-	-	-	-	-	-	-
North Dakota	EX	-	21/ EX	1 (T)	-	-	-	EX	1 (O)	-	-	-	-	EX	21/ 2
Ohio	RE	-	-	-	-	EX	2 (T)	RE	1 (T)	-	-	-	-	-	-
Oklahoma	EX	EX	-	-	-	-	-	-	-	-	-	-	-	EX	2.5
Oregon	7/ EX	EX	-	-	-	-	-	-	-	-	-	-	-	-	-
Pennsylvania	20/ EX or RE	EX	-	19/ (O)	(22/)	(23/)	0 to 0.005	(20/)	0 to 0.005	-	-	-	-	EX	2 to 0.5
Rhode Island	EX	EX	-	-	-	-	-	-	-	-	-	-	-	-	-
South Carolina	EX	EX	-	-	-	(23/)	-	-	-	-	-	-	-	EX	24/ 2.65
South Dakota	EX or RE	-	-	-	-	-	-	-	-	EX	3.5 to 1 (T)	-	-	-	-
Tennessee	RE	-	-	-	-	-	-	-	-	EX	1 (T)	EX	0.5 (T)	-	-
Texas	7/ EX or RE	-	EX	-	RE	EX	-	EX	-	EX	-	-	-	25/ EX	1
Utah	-	-	-	-	-	EX	2 (T)	-	-	-	-	-	-	-	-
Vermont	EX	-	27/ EX	(29/)	-	27/ EX	-	-	-	-	-	-	-	-	-
Virginia	RE	-	-	-	RE	RE	(29/)	-	-	-	-	-	-	EX	29/ 0.5
Washington	7/ EX or RE	-	-	-	-	EX	0.25 (T)	-	-	-	-	-	-	-	-
West Virginia	RE	-	-		RE	RE	0.5 (T)	RE	0.5 (T)	-	-	-	-	-	-
Wisconsin	RE	-	-	-	-	EX	1.5 (T)	RE	1.5 (T)	-	-	-	-	-	-
Wyoming	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

1/ Allowance is made as an exemption (EX) or as a refund (RE). The symbols in parentheses, accompanying the percentages, have the following significance: (O) – gross quantity sold; (T) – gross quantity received or produced; (S) – sales to other distributors; (T) – quantity taxable.

2/ Allowance is for actual losses by destruction and in storage and handling. 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 to offset 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 subdealers only. Allowance is made for losses of 100 gallons or more in Kansas by loss or destruction beyond the control of the distributor; and in Texas, by fire or accident.

8/ 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 7.8 cents share of tax on gasoline only. Monthly collection allowance is 0 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 0.5 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 first 8 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 1.0 percent for losses in storage and handling and collection expenses. Special fuel dealers claim a flat 1.0 percent for losses in handling and collection expenses.

14/ Allowance is also made to licensed user.

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 full 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/ Tax allowance.

21/ Deduction for actual losses may not exceed 1 percent of total gallonage purchased. Commission (collection allowance) is 2 percent of tax due for gasoline and 1 percent not to exceed $300 per month for special fuels.

22/ Only to registered distributors. Some for retailer if retailer is part of registered distributor.

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

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

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

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

27/ Actual loss if tax is paid on sales.

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

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

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

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

TABLE MF-104
STATUS AS OF JANUARY 1, 1993

STATE	VEHICLES AFFECTED	COMPUTATION OF TAXABLE GALLONAGE 2/ METHOD	GALLONS EXEMPTED	TAX RATE 3/ (CENTS PER GALLON) GASOLINE	DIESEL	LPG	REFUNDS OR CREDITS FOR IN-STATE PURCHASES	PAYMENTS PERIOD	COLLECTION AGENCY
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Alabama	Buses, road trucks, tractor trucks and trucks with more than 2 axles except publicly owned vehicles and school buses.	Actual In-State Purchases (If They Cover In-State Mileage) or In-State Mileage / Total Mileage X Total Gallons	-	18	19	17	Reciprocal agreements may be made with bordering States.	Quarterly	Department of Revenue
Alaska	-	-	-	-	-	-	-	-	-
Arizona	Special fuel vehicles	In-State Mileage / Vehicle's Average Miles-per-Gallon Factor	-	18	18	18	Refund for tax-paid fuel consumed out of State	Monthly and quarterly	Department of Transportation, Motor Vehicle Division
Arkansas	All	In-State Mileage / Miles-per-Gallon Factor (Established by Law, Varies with Class of Vehicle)	-	18.7	18.7	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	6	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 required for refund. Refunds not issued without prior audit unless bond posted	Quarterly	Department of Revenue Services
Delaware	Vehicles for transportation of persons or property having (1) 2 axles and gross registered vehicle weight over 26,000 pounds, (2) 3 or more axles, (3) combined g.r.v.w. over 26,000 pounds.	In-State Mileage / Average Miles per Gallon	-	19	19	19	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	-	11.6	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	19	21.5	19	Refund or reciprocal agreement	Monthly	Department of Revenue
Indiana	Buses seating more than 9 passengers, road tractors, tractor trucks, trucks more than 2 axles and combination with g.v.w. over 26,000 pounds except publicly owned vehicles, school buses, charter or intercity buses or recreational vehicles	In-State Mileage / Total Mileage X Total Gallons	-	27	27	4/ 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 9 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 7/1/93, joining IFTA; see Wyoming for IFTA 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	-	5/ 15.4	5/ 15.4	5/ 15	Credit of 9 percent of average wholesale gasoline price	Quarterly	Transportation Cabinet, Department of Vehicle Regulation

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

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

TABLE MF-104
STATUS AS OF JANUARY 1, 1993

STATE	VEHICLES AFFECTED	COMPUTATION OF TAXABLE GALLONAGE 2/ METHOD	GALLONS EXEMPTED	TAX RATE 3/ (CENTS PER GALLON) GASOLINE	DIESEL	LPG	REFUNDS OR CREDITS FOR IN-STATE PURCHASES	PAYMENTS PERIOD	COLLECTION AGENCY
	(1)	(2)	(3)	(4)	(5/)	(6/)	(7)	(8)	(9)
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	-	19	20	18	Credit	Quarterly	Tax Assessor
Maryland	Vehicles with 3 or more axles, 2-axle vehicles with g.v.w. over 26,000 pounds and combinations with g.v.w. over 26,000 pounds	In-State Mileage / Fleet Miles per Gallon for All Operations	-	23.5	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 turnpike use	Quarterly	Massachusetts Department of Revenue
Michigan	All vehicles except those with fuel tank capacity of 25 gallons or less	Actual In-State Purchases if Equal to In-State Consumption or Actual In-State Consumption	-	19	8/ 19	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	-	13.00	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	9/ -	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	24.6	Credit or refund	Monthly or quarterly	Department of Revenue
Nevada	All	Gasoline: Total Gallons Imported Special Fuels: In-State Mileage / User's Average Miles-per-Gallon Factor	25 (Gasoline only)	24	27	23	Credit or refund for special fuels only	Gasoline - monthly; special fuel - quarterly	Gasoline - Department of Taxation, special fuels - Department of Motor Vehicles
New Hampshire	All special fuel commercial vehicles (In-State and out-of-State need a user's license at $ 5). In-State special fuel passenger carrying pleasure vehicles receive a user's license but are exempt from the fee. Out-of-State special fuel passenger carrying pleasure vehicles are not required to have a user's license	In-State Mileage / Overall Miles-per-Gallon Factor	-	18.6	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 close-out	Quarterly	Motor Transportation Division
New York	Vehicles subject to truck mileage tax and all omnibuses	In-State Mileage / Total Mileage X Total Gallons	-	10/ 30.84	10/ 33.64	10/ 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, Processing Division

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

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

TABLE MF - 104
STATUS AS OF JANUARY 1, 1993

STATE	VEHICLES AFFECTED	COMPUTATION OF TAXABLE GALLONAGE 2/ METHOD	GALLONS EXEMPTED	TAX RATE 3/ (CENTS PER GALLON) GASOLINE	DIESEL	LPG	REFUNDS OR CREDITS FOR IN-STATE PURCHASES	PAYMENTS PERIOD	COLLECTION AGENCY
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
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	IFTA accounts: Department of Transportation, Non-IFTA 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	-	28.35	28.35	28.35	Credit, refund for tax-paid fuel consumed out of State	Quarterly	Department of Revenue
Rhode Island	Trucks weighing 7,500 pounds or more empty or having a fuel tank of 30 gallons or more capacity	In-State Mileage / Total Mileage X Total Gallons	-	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	-	18	18	16	Credit or refund	Quarterly	Department of Revenue
Tennessee	Property carriers of over 26,000 pounds g.v.w. or with 3 or more axles	In-State Mileage / User's Average Miles-per-Gallon Factor	-	20	17	14	Credit or refund	Quarterly	Department of Revenue
Texas	Vehicles with fuel supply tank capacity of 60 gallons or more operated for commercial purposes	Miles Traveled in Texas / Overall Average Miles per Gallon	-	20	20	15	Credit or refund	Quarterly	Comptroller of Public Accounts
Utah	Special fuel vehicles	In-State Mileage/ Miles per Gallon	-	19	19	7/ 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	-	18	17	-	Refund or credit for out-of-State use	Quarterly	Department of Motor Vehicles, Commercial Vehicle Operations
Virginia	Road tractors, tractor trucks and trucks with more than 2 axles	In-State Mileage / Total Mileage X Total Gallons	-	19.5	19.5	19.5	Credit or refund	Quarterly	Corporation Commission
Washington	Commercial vehicles over 26,000 pounds gross registered weight	In-State Mileage / User's Average Miles-per-Gallon Factor	-	23	23	4/ -	Credit or refund for excess purchases and tax-paid exported 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	8/ -	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 trip 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 59,999 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

TABLE MF-105
STATUS AS OF JANUARY 1, 1993

STATE	TAX RATE (CENTS PER GALLON) 2/	PRIVATE AND COMMERCIAL USE: GENERAL NONHIGHWAY (EXCEPT AGRICULTURE AND AVIATION)	PRIVATE AND COMMERCIAL USE: AGRICULTURE	PRIVATE AND COMMERCIAL USE: AVIATION: TAX RATE (CENTS PER GALLON) 3/	PRIVATE AND COMMERCIAL USE: AVIATION: PROVISIONS	PRIVATE AND COMMERCIAL USE: PUBLIC CONTRACT WORK: MOTOR VEHICLES (NONHIGHWAY) 4/	PRIVATE AND COMMERCIAL USE: PUBLIC CONTRACT WORK: OTHER EQUIPMENT (HIGHWAY AND NONHIGHWAY)	PUBLIC USE: FEDERAL 5/: HIGHWAY USE	PUBLIC USE: FEDERAL 5/: OTHER USES 6/	PUBLIC USE: STATE, COUNTY, LOCAL: HIGHWAY USE	PUBLIC USE: STATE, COUNTY, LOCAL: OTHER USES	TIME LIMITS FOR REFUND CLAIMS (MONTHS AFTER PURCHASE) 7/	OTHER SPECIFIED USES, REMARKS
	(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	8/ 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.
California	7	Ref	Ref	–	–	10/ Ref	Ref	9/ Taxed	Ref	Taxed	Ref	13	Use in boats is not refunded, except when operated in waters located on private property owned or controlled by the user. Use by certain foreign consulate officers or employees is exempt when purchased with a credit card approved by the State Department. Use by off-highway rou-collateral vehicles is taxed.
Colorado	22	Ref	Ref	6	Taxed	Ref	Ref	Ex	Ex	Ex	Ref	6	State Highway Department and county and city highway uses are subject to full refund.
Connecticut	25	Ref	Ref		Ex	Ref	Ref (Nonhighway only)	Ex	Ex	Ex	Ref	March 31 of next year	Fuel imported by manufacturers are licensed as distributors for that owner use. Use in manufacturing processes is exempt. Use in taxicabs is subject to 50 percent refund. Location use approved ambulance use, airline in municipal fire, police, road construction and maintenance equipment is subject to full refund. Municipal school bus use is exempt. Agriculture refund claims must be filed within 3 months for calendar year period. Sales to State and municipalities exempt when purchased at other than retail outlets.
Delaware	11/ 19	Ref	Ref	–	Ref (19)	Taxed	Ref	Ex	Ex	Ex	Ex	12	Use in volunteer fire department vehicles and in ambulances owned by veterans' and civic organizations is exempt.
Dist. of Col.	20	Taxed	Taxed	–	Taxed	Taxed	Taxed	Ex	Ex	Ex	Ex	–	Use by publicly owned and operated local transit buses is exempt.
Florida	11/ 12/ 11.6	9/ Taxed	Ref (6.6)	6.6	Taxed	Taxed	Taxed	13/ Ex	9/ Taxed	Taxed	Taxed	1 (After each quarter)	Use by city transit systems is subject to refund of 7.6 cents of 11.6 cents tax. Counties, municipalities and school districts are eligible for a refund of 6.6 cents of the 11.6 cents tax.
Georgia	7.5	Taxed	Ref (6.5)	7.5	Ex (6.5)	Taxed	Taxed	Ex	Ex	Taxed	Taxed	18, Agriculture	Aviation exemption is on sales to licensed dealer only.
Hawaii	16	Taxed	Ref (4)	1	Taxed	Taxed	Taxed	Ex	Ex	Taxed	Taxed	No time limit	–
Idaho	21	Ref	Ref or credit	5.5	Taxed	Taxed	Ref	Taxed	Ref	Taxed	Ref	Calendar year	Agricultural use may be claimed as a refund or income tax credit.
Illinois	19	Ref	Ref	–	Ex	Ex	Ref	Ex	Ex	Taxed	Ref	12 (13–24, 80 %)	Sales to public utilities which own and operate buses as common carriers within a single municipality, contiguous municipalities, or nearby, are exempt.
Indiana	15	Ref	Ref	–	Ref	Ref	Ref (non-highway only)	Ex	Ex	Taxed	Ref	1 Year	Nonhighway use by distributors is exempt. Use by local transit buses is exempt. Marine use subject to refund only on purchases at locations other than on lakes. Refunds can be used as income tax credits, but must be filed within 1 year.

EXEMPTION AND REFUND PROVISIONS OF STATE GASOLINE TAXATION[1]

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

TABLE MF - 105
STATUS AS OF JANUARY 1, 1993

STATE	TAX RATE (CENTS PER GALLON) 2/	PRIVATE AND COMMERCIAL USE: GENERAL NONHIGHWAY (EXCEPT AGRICULTURE AND AVIATION)	PRIVATE AND COMMERCIAL USE: AGRICULTURE	PRIVATE AND COMMERCIAL USE: AVIATION: TAX RATE (CENTS PER GALLON) 3/	PRIVATE AND COMMERCIAL USE: AVIATION: PROVISIONS	PRIVATE AND COMMERCIAL USE: PUBLIC CONTRACT WORK: MOTOR VEHICLES (NONHIGHWAY) 4/	PRIVATE AND COMMERCIAL USE: PUBLIC CONTRACT WORK: OTHER EQUIPMENT (HIGHWAY AND NONHIGHWAY)	PUBLIC USE: FEDERAL 5/: HIGHWAY USE	PUBLIC USE: FEDERAL 5/: OTHER USES 6/	PUBLIC USE: STATE, COUNTY, LOCAL: HIGHWAY USE	PUBLIC USE: STATE, COUNTY, LOCAL: OTHER USES	TIME LIMITS FOR REFUND CLAIMS (MONTHS AFTER PURCHASE) 7/	OTHER SPECIFIED USES; REMARKS
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Iowa	20	Ref	Ref	6	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 9 percent tax.
Louisiana	20	8/ Taxed	Ref	-	15/ Ref	Taxed	Taxed	13/ Ex	9/ 13/ Ex	Taxed	Taxed	6	-
Maine	19	Ref (18)	Ref (18)	-	Ref (15)	Taxed	Ref (18)	Ex	Ex	See Remarks	See Remarks	12	Use in local transit buses is subject to full refund. Local government vehicles exempt. State vehicles pay tax.
Maryland	23.5	Ref	Ref	7	Taxed	Taxed	Ref	Taxed	Ex or Ref	Taxed	Taxed	3 (For July-June period, or for any period less than 12 months)	Uses in equipment of volunteer fire companies, chapters of American Red Cross, and units of national veterans' organizations are subject to full refund. Pleasure boat use not refunded. Use by Mass Transit Administration buses and certain municipal bus companies is exempt.
Massachusetts	11/ 21	Ref	Ref	10	-	Taxed	Ref	Ex	Ex	Ex	Ref	24 (6, 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	6	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	9/ 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 5 cents aviation tax.
Nevada	24	Taxed	Taxed	-	Taxed	17/ Ref	17/ Ref	Taxed	9/ 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 60 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	10.5	Ref	Ref	-	Ref	Taxed	Ref	Ex	Ex	Ref	Ref	6	Buses paying monthly franchise tax to municipality, rural free delivery carriers, fire engines, and emergency rescue squad vehicles are subject to full refund.

EXEMPTION AND REFUND PROVISIONS OF STATE GASOLINE TAXATION[1]

TABLE MT - 105

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

STATUS AS OF JANUARY 1, 1993

STATE	TAX RATE (CENTS PER GALLON) 2/	PRIVATE AND COMMERCIAL USE						PUBLIC USE				TIME LIMITS FOR REFUND CLAIMS (MONTHS AFTER PURCHASE) 7/	OTHER SPECIFIED USES, REMARKS
		GENERAL NONHIGHWAY (EXCEPT AGRICULTURE AND AVIATION)	AGRICULTURE	AVIATION: TAX RATE (CENTS PER GALLON) 3/	AVIATION: PROVISIONS	PUBLIC CONTRACT WORK: MOTOR VEHICLES (NONHIGHWAY) 4/	PUBLIC CONTRACT WORK: OTHER EQUIPMENT (HIGHWAY AND NONHIGHWAY)	FEDERAL 5/: HIGHWAY USE	FEDERAL 5/: OTHER USES 6/	STATE, COUNTY, LOCAL: HIGHWAY USE	STATE, COUNTY, LOCAL: 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/ 22.09	Ref	Ref	–	Ref	10/ Ref	Ref	Ex	Ex	Ex	Ex	24	Only the 8c excise tax is refundable. Pleasure boat use is not refunded. Use by qualified taxicabs and omnibuses is subject to 3c 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 county fire departments and approved sheltered workshop 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)	6	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 18 persons and operated primarily in 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	3.6	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 fixed rail are exempt. The following nonhighway uses (note column 2) are subject to full refund: commercial marine, lumbering, well drilling, railroad.
South Carolina	16	Taxed	Ref	–	Ex	Taxed	Taxed	Ex	Ex	Taxed	Taxed	12	Use in State owned school buses and commercial fishing boats is exempt.
South Dakota	18	Ref	Ref	6	Taxed	Taxed	Taxed	Ex	Ex	Taxed	Ref	15	–
Tennessee	20	Taxed	Ref (19)	[illegible]	Ex	Taxed	Taxed	Ex	11/ Ex	11/ Ex	11/ Ex	3 (After calendar year) government; 3.5 (after calendar year) agriculture	–
Texas	20	Ref (98 %)	Ref (98 %)	–	Ex	Ref (98 %)	Ref (98 %)	Ex	Ex	Taxed	Ref (98 %)	12	–
Utah	19	Taxed	Ref	4	Taxed	Taxed	Taxed	Ex	Ex	Ex	Ex	3.5 (After calendar year)	–

EXEMPTION AND REFUND PROVISIONS OF STATE GASOLINE TAXATION[1]

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

TABLE MF-105
STATUS AS OF JANUARY 1, 1993

STATE	TAX RATE (CENTS PER GALLON) 2/	PRIVATE AND COMMERCIAL USE: GENERAL NONHIGHWAY (EXCEPT AGRICULTURE AND AVIATION)	PRIVATE AND COMMERCIAL USE: AGRICULTURE	PRIVATE AND COMMERCIAL USE: AVIATION: TAX RATE (CENTS PER GALLON) 3/	PRIVATE AND COMMERCIAL USE: AVIATION: PROVISIONS	PRIVATE AND COMMERCIAL USE: PUBLIC CONTRACT WORK: MOTOR VEHICLES (NONHIGHWAY) 4/	PRIVATE AND COMMERCIAL USE: PUBLIC CONTRACT WORK: OTHER EQUIPMENT (HIGHWAY AND NON-HIGHWAY)	PUBLIC USE: FEDERAL 5/: HIGHWAY USE	PUBLIC USE: FEDERAL 5/: OTHER USES 6/	PUBLIC USE: STATE, COUNTY, LOCAL: HIGHWAY USE	PUBLIC USE: STATE, COUNTY, LOCAL: OTHER USES	TIME LIMITS FOR REFUND CLAIMS (MONTHS AFTER PURCHASE) 7/	OTHER SPECIFIED USES; REMARKS
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Vermont	18	Taxed	Taxed	-	Taxed	Taxed	Taxed	Taxed	Taxed	Taxed	-	-	-
Virginia	17.5	Ref	Ref (17)	5	Taxed	Taxed	Ref	Ex	Ex	Ex	Ex	12	Use by volunteer fire departments, volunteer rescue squads and urban and suburban bus lines is subject to full refund. Commercial marine use is subject to a refund of 16 cents of the 17.5 cents tax. Use by taxicabs is subject to a refund of 16.5 cents per gallon.
Washington	23	Ref	Ref	6	Ex	Ref	Ref	Taxed	9/ Ref	Taxed	Ref	13	Aviation exemption applies to certified air carriers, the Federal Government and use for testing, experimentation and training. Use in urban transportation systems and by foreign government employees is exempt.
West Virginia	11/ 20.35	18/ Ref	18/ Ref	-	19/ Ex	Taxed	Taxed	Taxed	12/ Ex	Taxed	Taxed	6	Use by local buses is subject to refund of 6 cents. County and local nonhighway use is subject to full refund. Use by municipalities is exempt. 12/
Wisconsin	11/ 22.2	Ref or Ex	Ref or Ex	6	Ex	Taxed	Ref	Ex	Ex	Taxed	Ref	12	Urban transit use by common carriers is exempt. Taxicab use for the transportation of passengers is subject to full refund.
Wyoming	9	Taxed	Ref (70 %)	5	14/ Ref	Taxed	Taxed	12/ Ex	12/ Ex	12/ Taxed	12/ Taxed	3 (After July-June period), agriculture no limit, aviation	Incorporated cities and towns, but not counties are eligible for refund of 7 cents of the 8 cents tax.

1/ For purposes of brevity, refunded and exempt have been abbreviated as 'Ref' and 'Ex', respectively. For those that are granted partial exemptions, the portions of those refunded or exempt is shown in parentheses. In addition to the classes of refunds or exemptions listed, all States grant exemptions or refunds to distributors on export sales, purchases of tax-paid fuel, previous overpayment, etc., to avoid duplication of payment. See Table MF-102 for provisions concerning special fuels. Table MF-103 shows the procedures regarding allowances for losses in storage and handling, losses by destruction and expense of collection. See Table MF-104 for provisions concerning interstate motor carrier fuel use.

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

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

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

5/ In most States which exempt motor fuel purchased by the Federal Government, there is also a provision for refund of the tax if tax-paid fuel is purchased.

6/ Includes Federal nonhighway and military use.

7/ Unless noted otherwise, the exact time periods specified by statute or regulation are given in months (i.e. 30 days = 1 month, 45 days = 1.5 months, 1 year = 12 months, 'by March 31 for preceding calendar year' = 3 months after calendar year, etc.). The time limits allowed for uses not listed on this table (see footnote 1) may differ from those shown in this column.

8/ Special provisions for specific nonhighway uses: In Alaska, marine use of gasoline and special fuel is taxed at 5 cents per gallon, others partially refunded as follows: 6.8 cents of the 11.8 cent tax for commercial fishing use in Florida; refund of 90 percent of tax on use in motor boats in Kentucky; full refund of the 20 cents tax for gasoline used in commercial fishing boats only in Louisiana; 15.5¢ of the 17¢ tax is refunded for industrial use.

9/ In Arizona and Montana, Federal military highway use is taxed, while nonhighway use is refunded. In Arkansas, sales to official U.S. Government agencies for use in official U.S. Government vehicles is exempt. In California, Louisiana and Washington, quantities sold to the armed forces for use in aircraft or ships or for use outside of the State are exempt. In Florida, Federal military use is exempt in single purchases of 500 gallons or more. In Nevada, sales for use in vehicles of the armed forces are exempt.

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

11/ Variable tax rate shown as of January 1, 1993.

12/ Rate consists of a fixed rate of 4 cents per gallon plus a 6 percent sales tax applied to a legislated retail price of motor fuel which is indexed to the CPI-U and currently yields a 7.6 cents per gallon rate. There is an additional State imposed State Comprehensive Enhanced Transportation System (SCETS) Tax that varies by county from 0 to 4.3 cents per gallon which is not included in rate shown.

13/ Gasoline is tax exempt if purchased in bulk lots of over 300 gallons in Wyoming, 500 gallons or more in Florida (from a licensed distributor) and West Virginia; 2,000 gallons or more in Kentucky; and 6,000 gallons or more in Louisiana.

14/ The tax is refunded on fuel used in trucks on road construction. It is exempt if contractor holds a cost-plus-fixed-fee contract with the U.S. Government.

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

16/ Aviation refunds are on a sliding scale ranging from 15 cents per gallon on the first 50,000 gallons to 19.5 cents per gallon over 200,000 gallons in Minnesota. Counties or municipalities refund 2 cents per gallon to consumers on fuel used at their publicly owned airports in excess of 10,000 gallons per month in Wyoming.

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

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

19/ The 4.89 cents per gallon consumer sales and service tax is not refundable and aviation use is not exempt.

PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR–FUEL TAX RECEIPTS

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

TABLE MF-106
STATUS AS OF JANUARY 1, 1992

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
ALABAMA			Rates shown composed of the following parts:	
Gasoline: 18 Cents	–	–	7¢ and 5¢ in §40–17–31; 4¢ in §40–17–220; 2¢ in §8–17–21	See remarks
Diesel: 19 Cents	–	–	13¢ in §40–17–31; 4¢ in §40–17–2; 2¢ in §8–17–21	See remarks
LPG: 17 Cents	–	–	13¢ in §40–17–31; 4¢ in §40–17–2	See remarks
Gasohol: 18 Cents	–	–	Same as gasoline.	See remarks
			Rates shown for gasoline, diesel and gasohol include 2 cents per gallon inspection fee.	
	2 cents (gasoline/diesel)		This represents the inspection fee.	
Department of 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.....	13.87 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 $ 408,981.	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 required	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-106
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	–	–	–	43.40.010
Diesel: 8 Cents	–	–	–	43.40.010
LPG: None	–	–	–	
Gasohol: None	–	–	–	
			Tax levied on aviation gasoline, 4 cents per gallon; other aviation fuels, 2.5 cents per gallon; and watercraft use, 5 cents per gallon.	
State General Fund.....	All	Distribution as follows:	Net proceeds of motor–fuel taxation are deposited in related special accounts maintained in the general fund. Legislature appropriates funds from these accounts for specific activities.	43.40.010
Aviation Fuel Tax Account.....	Tax on aviation fuel	Aviation facilities.	60 percent of tax collected at municipally–owned or operated airports which is refunded to that municipality.	43.40.010(e)
Water Fuel Tax Account.....	Tax on watercraft fuel	Water and harbor facilities.		43.40.010(f)
Nonpublic Highway Use Account.....	Tax on snow vehicles	Trail staking and shelter construction and maintenance.	Receives proceeds from tax on motor fuel used in snow vehicles. Expenditures are made by Department of Transportation and Public Facilities.	43.40.010(j)
General Fund, Special Highway Fuel Tax Account.....	Remainder	Distribution as follows:		
	Amount required	Payment of valid motor fuel tax refund claims.	Only 6 cents per gallon of the 8 cents tax are refunded for nonhighway use.	43.40.010(h)
	Appropriation	Highway and ferry construction, maintenance, administration and other highway–related activities.	Legislative appropriation for Department of Transportation and Public Facilities expenditures.	43.40.010(g)
ARIZONA				
Gasoline: 18 Cents	–	–	–	28–1501
Diesel: 18 Cents	–	–	–	28–1501
LPG: 18 Cents	–	–	–	28–1501
Gasohol: 18 Cents	–	–	–	28–1501
Motor Vehicle Division.....	Amount required	Refunds of tax.		28–1598
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.	28–1598
Arizona Highway Patrol Fund.....	Appropriation	Highway Patrol expenses.		28–1598
Economic Strength Project Fund.....	$ 1,000,000	Construction and maintenance of economic strength (highway) projects.	Used for highway projects that provide economic benefits to the State or to local jurisdictions.	28–1598
State Highway Fund.....	1 cent	See below.		28–1598
	3 cents	Distribution as follows:		
State Highway Fund.....	64 percent	See below.		28–1598
Counties (1.2 million population or more).....	14 percent	See below.	Distributed to county and incorporated cities based on population.	28–1598
Counties (400,000 to 1.2 million population).....	8.5 percent	See below.	Distributed to county and cities based on unincorporated population.	28–1598
Counties (less than 400,000 population).....	8.0 percent	See below.	Distributed to counties based on unincorporated population.	28–1598
Incorporated Cities and Towns.....	5.5 percent	See below.	Distributed to cities on population basis in counties having fewer than 400,000 population.	28–1598

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
	Remainder	Distribution as follows:		
Counties.....	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.	28-1598
Cities (over 300,000 population).....	3.5 percent	Construction and right-of-way of streets.	Distributed to each city based on population.	28-1598
Incorporated Cities and Towns.....	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.	28-1598
State Highway Fund.....	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.	28-1598
ARKANSAS			Rates shown are composed of the following parts:	
Gasoline: 18.7 Cents	-	-	8.5¢ in §26-56-205(a); 1¢ in 26-55-205(b); 4¢ in 26-56-1002; 5¢ in 26-55-1201; 0.2¢ in 8-7-905	See Remarks
Diesel: 18.7 Cents	-	-	9.5¢ in §26-56-201(a)(1), 1¢ in (a)(2), 4¢ in (d); 2¢ in 26-56-502; 2¢ in 26-56-601; 0.2¢ in 8-7-905	See Remarks
LPG: 18.5 Cents	-	-	7.5¢ in §26-56-301; 4¢ in §26-56-502; 5¢ in §26-565-601	See Remarks
Gasohol: 18.7 Cents	-	-	Same as gasoline.	See Remarks
Petroleum Storage Tank Fund.....	0.2 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.	8-7-906
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.	26-56-215
Gasoline Tax Refund Fund.....	Amount required	Gasoline tax refunds for agricultural use.	Certified by Commissioner of Revenues. Not to exceed $ 2,500,000 during any fiscal year.	27-70-206
	1 cent	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. 8651
LPG: 6 Cents	–	–	–	Rev. & Tax. 8651.6
Gaschol: 17 Cents	–	–	–	Rev. & Tax. 7351
			Tax rate for gasoline, gaschol, and diesel will increase to 18 cents per gallon on January 1, 1994.	
Transportation Tax fund.....	All	Distribution as follows:		Rev. & Tax. 8351
State Motor–Vehicle Fuel Account.....	Amount required	Refunds, collection and administrative expenses of the State Board of Equalization and the State Controller's Office.		Rev. & Tax. 8352
Aeronautics Account.....	Amount required	Refunds, pro rata share of Controller and the Board, administrative expenses of Division of Aeronautics; remainder Distributed to public entities operating public use airports.	Refunds limited to 5 cents per gallon of motor–vehicle fuel used.	Rev. & Tax. 8352.3
Harbors and Watercraft Revolving Fund.....	Amount required	Administration, marine safety and education programs, and boating facility development.	Represents deposits in the Motor–Vehicle Fuel Account attributable to taxes on fuel used or usable to propel vessels. Annual amount estimated from the number of registered boats per specified formula.	Rev. & Tax. 8352.4
Department of Food and Agriculture Fund.....	Amount required	$500,000 for State administrative costs, $1,000,000 for emergency detection, eradication, or research of agricultural plant or animal pests or diseases, each fiscal year. Balance paid to the counties as partial reimbursement for county expenses for carrying out agricultural programs authorized by the Agricultural Code that are supervised by the Department of Agriculture.	Represents that portion in the Motor–Vehicle Fuel Account attributable to agricultural off–highway use of motor–vehicle fuel less actual refunds.	Rev. & Tax. 8352.5; Agriculture 224
Off–Highway Vehicle Fund	Amount required	For recreation or the pursuit of recreation for off–highway vehicle use.	The estimated amount of money credited to the Motor–Vehicle Fuel account that is attributable to taxes imposed on motor–vehicle fuel used in the off–highway operation of off–highway vehicles, and motor–vehicle fuel used in motor vehicles subject to on–highway registration while engaged in off–highway recreational use, and for which a refund has not been claimed or for which no person is entitled to a refund. Allocated to the Division of Off Highway Motor Vehicle Recreation of the Department of Parks and Recreation.	Rev. & Tax. 8352.6
Conservation and Enforcement Services Account	Amount required	For conservation activities to prevent or reduce soil, wildlife and habitat loss and for enforcement activities including peace officers, physical barriers and other traffic control measures.	33 percent of the estimated amount of money credited to the Motor–Vehicle Fuel Account that is attributable to taxes imposed on motor–vehicle fuel used in the off–highway operation of off–highway vehicles, and motor–vehicle fuel used in motor vehicles subject to on–highway registration while engaged in off–highway recreational use, and for which a refund has not been claimed or for which no person is entitled to a refund.	Rev. & Tax. 8352.6
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, 9303
Counties...	2.035 cents (gas) 1.80 cents (diesel)	Work on county roads.	Apportioned to counties as follows: (a) Each county shall receive $ 1,667 monthly for engineering and administration. (b) A sum equal to the total of all reimbursable snow removal costs filed with the State, not to exceed $ 5,500,000 in 12 monthly installments. (c) A sum equal to $ 500,000 to 31 counties in 12 monthly installments for heavy rainfall and storm damage. (d) 75 percent of funds payable to be apportioned monthly and based on the number of fee–paid and exempt vehicles in county as compared to state. (e) Remaining funds payable are to be apportioned monthly on basis of county maintained road miles times $ 60 minus the distribution from (d) (f) The balance to be distributed among the counties based on the number of fee–paid and exempt vehicles in county as compared to the State.	Street & 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-106
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.....	$360,000	Projects that serve the functional needs of commuting bicyclists by separating bicycle traffic from motor vehicle traffic.		Street & Hwy. 2106(b)
Cities and Counties.....	Remainder	Work on city streets and county roads.	Each city receives $ 400 per month, and each county receives $ 800 per month. The balance is distributed as follows: (a) A base sum is computed for each county based on the number of fee–paid and exempt vehicles in county as compared to the State. (b) The county's share of the base sum is computed by applying to the base sum the percentage of the assessed valuation of taxable tangible property outside the incorporated cities of the county to the total assessed valuation of taxable tangible property within the county limits. (c) The balance of the base sum is distributed to cities based on each city's population as compared to the total population of all cities in the county.	Street & Hwy. 2106(a)
Cities.....	1.315 cents (gas) 2.59 cents (diesel)	Snow removal and work on city streets.	Apportioned as follows: (a) Annual allocation to each city which had snow removal expenses in excess of $ 5,000 an amount equal to 1/2 the expenditures above $ 5,000. (b) Balance apportioned on basis of each city's population.	Street & Hwy. 2107
	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. 2107.5
State Parks and Recreation Fund.....	Appropriation	Construction, improvement, maintenance and repair of highways, roads and parking areas in the State Park System.	Appropriation by legislature not to exceed $ 3,400,000. For expenditure by Department of Parks and Recreation.	Street & Hwy. 2107.7
State Highway Account.....	Remainder	Acquisition of rights–of–way for, and the construction, reconstruction, improvement, and maintenance of State highways and streets, and transfers for mass transportation guideway projects.	Annually, transfer to the State Highway Account a pro rata amount of $ 5,000,000 less the sum available from Federal subventions for grade separation projects in the preceding fiscal year in excess of $ 3,000,000. The proration is based on the ratio that grade separation allocations to cities and counties to the total allocation in the preceding fiscal year. The pro rata amount applicable to counties is deducted from the net revenue derived from 2.035 cents per gallon tax available for allocation to counties. The prorated amount applicable to cities is deducted from the net revenue derived from 1.315 cents per gallon tax available for allocation to cities. State highway monies for construction are to be allocated 40 percent to 45 northern counties and 60 percent to 13 southern counties. The State Highway Account also receives net motor–vehicle revenues and a portion of the sales tax on motor fuel. (See Tables MV–106 and S–106)	Street & Hwy. 182, 188, 191

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.	24–33.5–220
Port of Entry Authority.....	Appropriation	Operation of border inspection stations.		42–8–10
	4 cents (gasoline)			
State Highway Fund. ...	60 percent	New construction, safety improvements, maintenance and capacity improvements on highways.		43–4–205(6)(b)(I)
Counties.....	22 percent	New construction, safety improvements, maintenance and capacity improvements on highways.	See below for allocation method.	43–4–205(6)(b)(II)
Cities and Incorporated Towns.....	18 percent	New construction, safety improvements, maintenance and capacity improvements on highways.	See below for allocation method.	43–4–205(6)(b)(III)
	11 cents (gasoline) 13.5 cents (diesel/LPG)	Distribution as follows:		
State Highway Bridge Repair Account.....	16 percent	Bridge repair and replacement.	Expires June 30, 1997. Fund allocated to State, counties and cities based on needs criteria of Federal Bridge Inventory Program. Program requires a local match of at least 20 percent.	43–4–205(6)(a)
	Remainder			
State Highway Fund.....	60 percent	New construction, safety improvements, maintenance and capacity improvements on highways.		43–4–205(6)(b)(I)
Counties.....	22 percent	New construction, safety improvements, maintenance and capacity improvements on highways.	See below for allocation method.	43–4–205(6)(b)(II)
Cities and Incorporated Towns	18 percent	New construction, safety improvements, maintenance and capacity improvements on highways.	See below for allocation method.	43–4–205(6)(b)(III)

PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR [illegible]

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
	Remainder	Distribution as follows:		
State Highway Fund.....	65 percent	Administration, equipment purchases, construction, reconstruction, repairs, improvement, planning, supervision, and maintenance.		43-4-205(5)(a); 43-4-206
Counties.....	28 percent	Construction, maintenance and administration of the county highway system. Funds may also be used on State highways.	The first $ 69,000,000 is allocated so that each county receives the same allocation that it received for fiscal year 1987-1988. The next $ 17,000,000 is distributed by a set formula. All remaining receipts are allocated to counties as follows: 15 percent in proportion to the rural motor-vehicle registrations in each county; 15 percent in proportion to the total motor-vehicle 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	-	-	Increases to 29 cents on July 1, 1990; 30 cents on January 1, 1994; 31 cents on July 1, 1994.	12-458
Diesel: 18 Cents	-	-	-	12-458
LPG: 28 Cents	-	-	Increases to 29 cents on July 1, 1990; 30 cents on January 1, 1994; 31 cents on July 1, 1994.	12-458
Gasohol: 27 Cents	-	-	Increases to 28 cents on July 1, 1990; 29 cents on January 1, 1994; 30 cents on July 1, 1994.	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
	FY 1993 Appropriations			
Debt Service.....	$ 331,510,900	Special tax and general obligation bonds.		
Department of Transportation.....	$ 379,149,397	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.		
	$ 2,260,000	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.....	Remainder	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 booting, towing and storage fees), sales and use taxes, and others.	1–2468
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	–	–	2¢ in Constitution Article 12 §9; 1¢ in §206.60; 1¢ in §206.605; 7.8¢ in §212.62	See Remarks
Diesel: 21 Cents	–	–	4¢ in §206.87; 6¢ in §336.025; 3.2¢ in §336.026; 7.8¢ in §212.62	See Remarks
LPG: 13.2 Cents	–	–	4¢ in §206.87; 6¢ in §336.025; 3.2¢ in §336.026	See Remarks
Gasohol: 11.8 Cents (Variable).....	–	–	Same as gasoline.	See Remarks
			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.	
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]	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.	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 7.3 percent General Revenue Fund service charge.	336.025
	3.2 cents diesel/LPG [0 to 4.3 cents gasoline/gasohol]	Distribution as follows:	This is the SCETS tax. See above.	
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.	336.026

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
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 fisherman 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 (7.6 cents)	Distribution as follows:	Variable component distribution	
Department of Revenue.....	Amount required	Refunds.	Farmers, commercial fisherman, local governments, transit systems and school districts are eligible for full refunds. A $2.00 fee is deducted from each refund claim and deposited to the general fund. Refunds to municipalities and school districts are to be used for road construction, reconstruction and maintenance.	212.67
General Revenue Fund.....	7.3 percent	Service charge for general State government expenses, and the review of agency budgets and programs.		212.69
Department of 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 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
GEORGIA				
Motor Fuel: 7.5 Cents	–	–	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
Aviation Fuel: 1 Cent	–	–		91A–5003
Revenue Department.....	Amount required	Refund of motor–fuel tax, collection and administration expenses.		
Transportation Trust Fund.....	See remarks	Construction, maintenance, and operation of transportation facilities.	There is currently no distribution to this fund. The fund will receive the proceeds of any future increases in the Motor Fuel or Aviation Fuel taxes.	Constitution 2–1406(b)(2)
State General Fund.....	Net revenue	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 2–1406(b)(1)
Department of Transportation....	Prior year's net revenue	Construction, maintenance and administration of highways, including matching Federal–aid funds.		95A–302
HAWAII				
Gasoline: 16 Cents	–	–	–	243–4
Diesel: 16 Cents	–	–	–	243–4
LPG: 11 Cents	–	–	–	243–4
Gasohol: 16 Cents	–	–	–	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 prorated estimate of central service expense to the State Highway Fund	Five percent of gross receipts and deposits in State Highway Fund after deducting for debt service needs.	36–28
State Highway Fund.....	Remainder	Construction, maintenance and administration of State highway system, and service on bonds issued to finance highway projects.	This fund also receives revenue from certain motor–vehicle revenues and the 4 percent sales tax on motor fuel. (See Tables MV – 106 and S – 106)	243–6
IDAHO				
Gasoline: 21 Cents	–	–	–	63–2405
Diesel: 21 Cents	–	–	–	63–2416
LPG: 21 Cents	–	–	–	63–2416
Gasohol: 21 Cents	–	–	–	63–2405
State Tax Commission....	Amount required	Collection and administrative costs.	An amount appropriated to equal the actual cost of collecting, administering and enforcing the motor–fuel tax act.	63–2412; 63–2418
State Refund Account.....	Amount required	Refunds of tax for nonhighway use; collection and administrative costs.	An amount sufficient to pay current refund claims.	63–2412; 63–2418
State Aeronautics Fund.....	3.5 cent aviation fuel tax	Promotion of aviation.	3.5 cent privilege tax on all aircraft engine fuels.	63–2412; 63–2418
Railroad Grade Crossing Protection Account.....	$ 150,000	Construction and improvement of railroad grade crossings.		63–2412; 63–2418
Local Bridge Inspection Account.....	$ 50,000	Inspection of bridges by local governments.	To match Federal bridge inspection funds.	63–2412; 63–2418
Local Highway Needs Assessment Account.....	$ 50,000	Evaluate local highway needs		63–2412; 63–2418

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
	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.....	58.83 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: 19 Cents	–	–	–	120–418
Diesel: 21.5 Cents	–	–	–	120–418
LPG: 19 Cents	–	–	–	120–418
Gasohol: 19 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 rail highway grade separation structures. $750,000 each fiscal year shall be transferred to the Transportation Regulatory Fund. Remainder of funds are expended by the Department of Transportation under order of the Illinois Commerce Commission.	120–424

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
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).....	16.27 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

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
INDIANA				
Gasoline: 15 Cents	–	–	–	6–6–1.1–201
Diesel: 16 Cents	–	–	–	6–6–2.1–201
LPG: 10 Cents	–	–	Owners of LPG–powered vehicles pay an annual fee.	
Gasohol: 15 Cents	–	–	–	6–6–1.1–201
			An additional 11 cents surtax is imposed on motor–carrier fuel consumption. (§6–6–4.1–4.5)	
Fish and Wildlife Fund.....	Taxes on marine use	Protecting and propagating game, fish, and birds in Indiana. Operating expenses of Department of Natural Resources.	Also receives revenues from other sources. This fund is controlled by the Department of Natural Resources.	6–6–1.1–602; 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; §8–14–1–3)	See remarks.
Counties.....	20.43 percent	See description below.	Equivalent of 32/47 of 30 percent. (See State code §6–6–1.1–801.5; §6–6–2.1–703; §8–14–1–3)	See remarks.
State Highway Fund.....	40 percent	See description below.	(See State code §6–6–1.1–801.5; §6–6–2.1–703)	See remarks.
	Remainder			
Highway Road and Street Fund.....	25 percent	Distribution as follows:	(See State code §6–6–1.1–602; §6–6–2.1–703)	See remarks.
Primary Highway System Special Account, State Highway Fund.....	55 percent	Engineering, land acquisition, construction, resurfacing, restoration, and rehabilitation of highway facilities.		8–14–2–3
Local Road and Street Account.....	45 percent	Engineering, land acquisition, construction, resurfacing, restoration, and rehabilitation of highway facilities. The payment of principal and interest on bonds sold primarily to finance road, street, or thoroughfare projects, or any local costs required to undertake recreational or reservoir road projects under IC 8–14–2–5 as amended. Some surplus funds may be used for local general purpose.	Allocated to each county on the basis of each county's passenger car registrations to total passenger car registrations in the State. The suballocation between the county and cities within the county is as follows: (1) In counties having a population of 50,000 or more, 60 percent of the funds shall be distributed on the basis of population and 40 percent on the basis of the ratio of city and town street mileage to county road mileage, (2) In counties having a population of less than 50,000, using the same factors above, the percentages are 20 percent and 80 percent respectively.	8–14–2–4

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–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.	$ 20,260,825 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.	$ 1,283,202 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

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
Iowa 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 $ 3,150,000 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)

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
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 – 106) 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.	$ 29,067,601 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 ext. session, Ch. 1001 Sec. 111
Department of Management.....	Appropriation	For highway law enforcement.	$ 56,000 for FY 1993.	92 Acts, Ch. 1243 Sec. 10
Salary Adjustment Fund.....	Appropriation	For salary adjustments.	$ 44,624 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 60 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 60 percent relative needs and 40 percent relative areas.	312.2(3)
Cities.....	20 percent	Construction, maintenance and administration of roads and streets within cities.	Distributed in proportion that the population of the municipality bears to the total municipal population of the State.	312.2(4)
KANSAS				
Gasoline: 18 Cents	–	–	–	79–34,141
Diesel: 20 Cents	–	–	–	79–34,141
LPG: 17 Cents	–	–	–	79–34,141
Gasohol: 18 Cents	–	–	–	79–34,141
Motor–Vehicle Fuel Tax Refund Fund.....	Amount required	Refunds of tax on motor fuel used for nonhighway purpose.	Most special fuel and LPG refunds are taken from daily receipts.	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

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
	Remainder	Distribution as follows:		
State Freeway Fund.....	59.5 percent	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
	Remainder	Distribution as follows:		
Counties.....	57 percent	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	-	-	Variable tax computed as 9 percent of average tank wagon wholesale price of gasoline. Tax rates change quarterly and are the same for each type of motor fuel. Minimum tax is 10 cents per gallon. A supplemental Highway User Motor Fuel Tax is also levied and its rate is set at 1/2 of the increase in the average wholesale price of gasoline from the quarter beginning October 1, 1985 and each subsequent quarter beginning with July 1, 1986. This upward adjustment in the tax is limited to 5 cents per gallon on gasoline, LPG, and gaschol and to 2 cents per gallon on diesel. The gasoline, gaschol, 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.	138.220; 224.823
Diesel: 12.4 Cents	-	-		138.220; 224.823
LPG: 15 Cents	-	-		138.220
Gaschol: 15.4 Cents (Variable).....	-	-		138.220; 224.823
State Treasurer.....	Amount required	Refunds for aviation, agriculture and boating use.		138.341; 138.344; 138.445
Petroleum Storage Tank Environmental Assurance Fund.....	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 $ 8,000,000 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)	138.226
Finance and Administration Cabinet.....	Amount required	Interest and principal on general obligation highway bonds.		177.595

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
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	–	–	–	47:711; 47:820.1
Diesel: 20 Cents	–	–	–	47:802; 47:820.1
LPG: 20 Cents	–	–	–	47:802; 47:820.1
Gasohol: 20 Cents	–	–	–	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

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
	8 cents (gasoline), 16 cents (diesel/LPG)	Distribution as follows:		
Louisiana Bond Security and Redemption Fund.....	Amount required	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 $1,920,000 (split $30,000 to each parish) for roads and drainage.	47:727; 47:802
Statewide Flood Control Program.....	Appropriation	Flood control projects	Projects selected by committee and adopted by legislature.	47:727
Parish Bridge Replacement Program.....	Appropriation	Repair of parish bridges.		47:727
Secretary's Emergency Fund.....	Appropriation	Louisiana Department of Transportation and Development identified emergency and priority highway projects.	Appropriation is not to exceed $ 6,000,000.	47:727
MAINE				
Gasoline: 19 Cents	-	-	Decreases to 18 cents on July 1, 1993.	36-3203
Diesel: 20 Cents	-	-	-	36-3203
LPG: 18 Cents	-	-	-	36-3203
Gasohol: 19 Cents	-	-	Decreases to 18 cents on July 1, 1993	36-3203
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-106) except aviation fuels which are deposited in the State General Fund. Also, motor-fuel tax refunds are made for nonhighway use and for shrinkage allowance. Allocations are made from combined revenues by the legislature	36-3203
Department of Marine Resources and Boating Facilities Fund.....	2 percent of all motor fuel	Refunds and improvement of commercial fishing and recreational boating facilities	Net funds distributed 20 percent to Department of Marine Resources and 80 percent to Boating Fund. Total not to exceed $2,000,000 annually	36-2803-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.	36-2803-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.		

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
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 policing city or town streets.	As provided for in Massachusetts General Laws: Chapter 64A, Section 13; Chapter 90, Section 34; Chapter 81, 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 policing 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.....	$ 95,335,669	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 MF-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.)	247.660
Department of Treasury.....	Appropriation	Collection, administration and refunds of motor–fuel tax.		207.118b
Department of State.....	Appropriation	Collection and administration of motor–vehicle taxes.		247.660
Miscellaneous Administration Grants	Appropriation	Cost of administration.		247.660
State Aeronautics Fund.....	Tax on aviation fuel	Development of aviation; improvement of aviation facilities.		259.34
State Waterways and Recreation Improvement Funds.....	2 percent (gasoline)	Development of harbors and channels; regulation and control of boating; snowmobile trails and recreation projects.	Minimum of 60 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.	318.637
	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.	247.660
Critical Bridge Fund....	$ 3,000,000	Debt service on State Transportation Commission bonds.	Not less than $3,000,000 is appropriated annually.	247.660
Critical Bridge Fund.....	$ 5,000,000	Improve or reconstruct existing bridges or for construction of bridges to replace existing bridges in whole or in part.		247.651b
Economic Development Fund.....	$ 36,775,000	Road projects relating to the following categories. (a) Industries: agriculture, food processing, tourism, forestry, high technology research, manufacturing, or office centers. (b) Addition of county roads, city or village streets to the State trunk line system. (c) Reduction of congestion on county primary and city major streets within urban counties. (d) Development within rural counties on county rural primary roads; major streets within villages and cities with a population of less than 5,000.	Receives additional revenues from an increase in driver's license fees.	247.660
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)	247.660
Comprehensive Transportation Fund.....	10 percent	For public transportation in order of priority as follows: (a) For payment of principal and interest on notes or bonds issued for comprehensive transportation. (b) Costs of administration of the Comprehensive Transportation Fund. (c) The balance for formula operating assistance, new small bus and specialized services, intercity passenger and freight transportation, and specific line item appropriations.	Fund distributed as follows: 70 percent for formula operating assistance – per formula percentage of eligible operating expenses less Federal operating grant. 20 percent for public transportation purposes. 10 percent for intercity passenger and intercity freight transportation purposes.	247.660
	Remainder	Distribution as follows:	Not less than 1 percent for nonmotorized transportation facilities.	
Local Program Fund.....	60.9 percent	See purposes and distributions below.	The 60.9 percent is comprised of distributions of 39.1 percent to county road commissions, and 21.8 percent to cities and villages. (This is equivalent to the 64.2 percent and 35.8 percent distributions shown below from the Local Program Fund.)	247.660
Local Program Fund.....	$ 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)	247.660
State Trunkline Fund	Remainder	For purposes in order of priority as follows: For debt service of highway dedicated tax bonds. For the total operating expenses of the State Trunkline Fund for each fiscal year as appropriated by the legislature. For the maintenance of the State Trunkline System. For the opening, widening, improving, construction and reconstruction of State trunkline highways and bridges.	After deducting expenditures for debt service, amounts expended: to match Interstate Federal funding, for construction of transportation facilities to a manufacturing or industrial facility, for capital outlay for buildings and facilities, and for operating expenses of the department except for those of the Bureau of Highways, 90 percent of the State Trunkline Fund allocation shall be spent on maintenance (as defined by law) of highways, roads, streets and bridges. See Act 51, Sect. 11 (2) and (6)	247.660

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
Michigan cont.				
Local Program Fund.....	See distributions above	Distribution as follows:		247-661e
County Road Commission.....	64.2 percent	Distribution as follows:		247.661e
	Allocation	For engineering on county highways.	Up to $ 10,000 per annum for the sum paid to a registered professional engineer.	247.662
	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.	247.662
	10 percent	Debt service on bonds or notes issued under Act 205, P.S. 1941; Act 143, P.A. 1943; Act 51, P.A. 1951. Maintenance, improvement construction, reconstruction, acquisition and extension of the county road system, roadside parks and motor parkways appurtenant thereto.	Distributed on the basis of the county road mileage contained within the urban area boundaries.	247.662
	4 percent	Maintenance, improvement, construction, reconstruction, acquisition and extension of county local road systems.	Distributed on County Local Road System basis. (See below)	247.662
	Remainder	Distribution as follows:		247.662
County Primary Road System.....	75 percent	Debt service on bonds or notes issued under Act 205, P.S. 1941; Act 143, P.A. 1943; Act 51, P.A. 1951. Maintenance, improvement, construction, reconstruction, acquisition and extension of the county primary road system, roadside parks and motor parkways appurtenant thereto.	Divided among 83 counties as follows: 75 percent on basis of registration fees collected within each county; 10 percent on basis of mileage of county; 15 percent divided equally among the counties. 30 percent of funds transferable between systems, 15 percent by resolution and additional 15 percent with approval of the State Transportation Commission. Not less than 20 percent to be used on County Primary Road System. Surplus funds may be used for development, construction or repair of an off-street parking facility. Not more than 5 percent may be used for roadside parks and motor parkways.	247.662
County Local Road System..	25 percent	Debt service on bonds or notes issued under: Act 143, 1943; Act 51, 1951, as amended. Maintenance, improvement, construction, acquisition and extensions of county local road system and roadside parks and motor parkways appurtenant thereto.	Divided among the 83 counties as follows: 65 percent on basis of mileage on county local road system; 35 percent on basis of the total population outside of incorporated municipalities. 30 percent of funds are transferable between systems, 15 percent by resolution and an additional 15 percent with approval of the State Transportation Commission. Not less than 20 percent to be used on County Urban System. Surplus funds may be used for development, construction or repair of an off-street parking facility. Not more than 5 percent may be used for roadside parks and motor parkways. Michigan Transportation Funds for local roads construction not to exceed 50 percent of the construction costs. Michigan Transportation Funds for local bridge construction not to exceed 75 percent of the construction costs. After payment of principal and interest on bonds, administrative costs of the county road commission, amounts expended for capital outlay projects for equipment and buildings, at least 90 percent of the State revenue returned annually to the county road commission from the Michigan Transportation Fund shall be expended annually by the county road commission for the maintenance of highways, roads, streets, and bridges. Maintenance is defined in Sect. 12(18) of Public Act No. 51.	247.662
Incorporated Cities and Villages.....	35.8 percent	Distribution as follows:		247.661e
	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.	247.663
	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.	247.663
Major Street Fund....	75 percent	For city and village streets. For purposes in order of priority as follows: For debt service on bonds issued under Act 205, P.A. 1941, and Act 175, P.A. 1952 as amended; for obligations incurred with the Department of Transportation under Act 131, P.A. 1931 as amended, Act 51, P.A. 1951 as amended. Maintenance, improvement, construction, acquisition, and extension of major street systems.	Divided among incorporated cities and villages as follows: 60 percent on basis of population; 40 percent on basis of equivalent major street mileage. Not more than 5 percent may be used for roadside parks.	247.663
Local Street Fund.....	25 percent	Debt service on bonds issued under Act 175, 1952 as amended. Maintenance, improvement, construction, acquisition, and extension of local street system.	Divided among incorporated cities and villages as follows: 60 percent on basis of population, 40 percent on basis of mileage of local street system. Local Street Fund used for construction must be matched from local revenues or other monies.	247.663

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
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–105) The distribution shown is from combined revenues.	Constitution Art. 14 §5
Gas Tax Collection and Refunds Account.....	Amount required	Costs of collection and refunds of motor–fuel tax.		16A.60
Department of Natural Resources.....	See remarks		The department receives motor–fuel and motor–vehicle receipts, which it deposits in the following dedicated accounts.	
Water Recreation.....	1.5 percent	Boating facilities, water improvement, park development, and boat and water safety.	Intended to represent fuel used in motorboats.	296.16; 296.421
Snowmobile Trails and Enforcement.....	0.75 percent	Construction and maintenance of snowmobile trails, and administration of snowmobile safety programs.	Intended to represent fuel used in snowmobiles. Also receives proceeds from snowmobile registrations.	84.83; 296.16
All–Terrain Vehicle.....	0.15 percent	Construction and maintenance of trails, grants–in–aid to local safety programs.	Intended to represent fuel used in all–terrain vehicles. Also receives proceeds from all–terrain vehicle registrations.	84.927; 296.16
State Forest Road.....	$ 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:		161.081
Trunk Highway Fund.....	28 percent	Debt service on trunk highway bonds. Construction, maintenance and administration of trunk highway system and support of State patrol.		161.081
County–State Aid Highway Fund.....	64 percent	Construction of town bridges and roads. Repair and restoration of former trunk highways reverted to counties.	25 percent must be expended on town bridges. 47.5 percent must be transferred to towns for construction of town roads.	161.081
Municipal–State Aid Street Fund.....	8 percent	Repair and restoration of former trunk highway reverted to municipalities.		161.081

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	–	–	18¢ in §27-55-11; 0.2¢ in §49-17-407	See remarks
Diesel: 18.2 Cents	–	–	18¢ in §27-55-313; 0.2¢ in §49-17-407	See remarks
LPG: 17 Cents	–	–	–	27-59-11
Gasohol: 18.2 Cents	–	–	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
Groundwater Protection Trust Fund.....	0.2 cent Environmental Assurance Fee	Cleanup of underground storage tank leaks.		19-17-407
	11 cents (gasoline) 8 cents (diesel) 9 cents (LPG) 4.75 cents (other oil)		This distribution includes all gasoline taxes in excess of 7 cents, diesel taxes exceeding 10 cents, LPG taxes in excess of the June 30, 1987 rate (8 cents), aviation gas taxes in excess of 6.4 cents, other oil taxes exceeding 1 cent (See Table S-106), and taxes on jet fuel exceeding 5.25 cents. On July 1, 1993, aviation gas distribution increases 5.4 cents, and jet fuel distribution increases 4.75 cents.	27-5-101(ii)
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	Construction, reconstruction and maintenance of highways, or debt service on highway bonds.	Of all State highway funds, an amount equal to the difference between $ 42,000,000 and the annual debt service for certain refunding bonds are to be expended for the four-lane highway program.	27-5-101(a)(ii)(3)
	7 cent (gasoline) 10 cent (diesel) 8 cents (LPG) 6.4 cent (aviation gas) 1 cent (other oil)	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)
State Highway Fund.....	20 percent	Construction, reconstruction, and maintenance of highways.	The 20 percent shall be reduced to a lower percentage if the 20 percent should reduce any county to a lesser amount than that received in the fiscal year ended June 30, 1966.	27-5-101(b)(i)
State Tax Commission.....	Amount required	Refunds for nonhighway use.		27-5-101(b)(ii)
State Highway Fund.....	5 percent	Construction, reconstruction, and maintenance of highways, or debt service on highway bonds.		27-5-101(b)(iii)
Fisheries and Wildlife Fund.....	Appropriation	To defray expenses of the Department of Wildlife, Fisheries, and Parks.		27-5-101(b)(iv)
Aeronautics Commission Fund.....	6.4 cent (aviation gas)	Construction and improvement of airports.	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)
	Remainder	Distribution as follows:		
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	Municipal streets and related usage.	Distributed on a per capita basis – the amount paid out of the 9/14 when added to the amount paid out of the 5/14 below cannot exceed $ 65,000 to any one municipality in any one calendar year.	27-5-103
	Remainder	State highway construction, maintenance, administration, and matching Federal aid.	1/3 of the 9/14 is designated for road construction.	
County Road Fund.....	5/14	Distribution as follows:		27-5-101(b)(vi)
Municipal-Aid Fund.....	See remarks	Municipal streets and related usage.	1/12 of product of the total population of all incorporated municipalities in each county times 75 cents. The amount of deductions made and payable to any municipality from any one county's funds shall not exceed $ 40,000 in any one calendar year.	27-5-103
	Remainder	Debt service for county roads and road districts; construction and maintenance of roads and bridges in counties.		27-5-101(b)(vi)

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–Aid Road Trust Fund.....	10 percent	Construction, reconstruction and maintenance of county roads.	Distributed 50 percent on ratio of miles of county roads to total miles of county roads in State and 50 percent on ratio of rural land valuation to total rural land valuation in State. Recalculated annually. This fund also receives certain motor–vehicle revenues and other revenues. (See Tables MV–106 and S–106)	Constitution Art. 4 §30(a)(1)
State Highways and Transportation Department Fund.....	75 percent	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. 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.	See remarks
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

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 equalling 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	-	-	10.5¢ in §66-410; 12.1¢ in §66-4,141; 2¢ in §66-4,415; 0.3¢ in §66-1521; 0.3¢ in §66-1522	See remarks
Diesel: 25.2 Cents	-	-	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	See remarks
LPG: 24.6 Cents	-	-	10.5¢ in §66-605; 12.1¢ in §66-605.02; 2¢ in §66-605.03	See remarks
Gasohol: 25.2 Cents (Variable).....	-	-	Same as gasoline.	See remarks
			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".	
Petroleum Release Remedial Action Collection Fund.....	0.6 cent	Petroleum leak cleanup and restitution.	This represents the Petroleum Release Remedial Action Fee. The fee is suspended when the balance of the Petroleum Release Remedial Action Fund exceeds $ 5,000,000. One half (0.3 cent) of the fee is reinstituted when the balance falls below $ 3,000,000, and the full 0.6 cent is reinstated when the balance falls below $ 2,000,000.	66-1519
Highway Allocation Fund.....	2 cents	Distributed 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

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

TABLE MF-106
STATUS AS OF JANUARY 1, 1982

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.		66–499
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.
			Rates shown do not include an additional 0.6 cent per gallon Petroleum Discharge fee on gasoline, diesel fuel, and heating oil. Some counties also assess an optional gasoline tax of up to 9 cents.	
County–City Regional Street and Highway Fund.....	9 cent Optional gasoline tax	Collection, administration and refunds of tax. Bond payments. Project construction of county regional outline. Administrative costs based on contract between county and Nevada Department of Taxation limited to 1/2 percent of collections.	The regional optional gas tax of up to 9 cents is collected on sales within county meeting requirements of creating a regional street highway commission. The following counties have adopted this tax: Carson City 4 cents, Churchill 4 cents, Clark 5 cents, Douglas 4 cents, Elko 4 cents, Esmeralda 4 cents, Humboldt 4 cents, Lander 4 cents, Lincoln 4 cents, Lyon 4 cents, Mineral 6 cents, Nye 4 cents, Pershing 4 cents, Washoe 4 cents, and White Pine 4 cents. If an incorporated city in the county does not become part of the regional commission, the city can receive their prorated share based on assessed valuation of city to county above. Revenue is placed in the regional fund and used in the regional area.	373.030; 337.110

PROVISIONS GOVERNING THE DISPOSITION OF STATE MOTOR–FUEL TAX RECEIPTS

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

TABLE NO. 100
STATUS AS OF JANUARY 1, 1992

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
Petroleum Cleanup Trust Fund	Petroleum Discharge Fee	Cleanup of leaking underground petroleum tanks.	Additional 0.6 cent fee imposed on gasoline, diesel fuel, and heating oil	590 - 840
	Motor fuel and Special Fuel taxes	Distribution as follows:		
Department of Taxation	Amount required	Rebate		
Wildlife and Parks	Taxes on marine use	Improvement of boating facilities and water craft control	These are considered excise taxes on motor fuel used in water craft	365 [illegible]
County Airport Funds	Aviation Fuel Tax	County airport purposes and civilian air patrol	Administrative expense is limited to 6 percent of gross tax collections. By legislative action $ 80,000 is transferred to civilian air patrol prior to disbursement to counties	365 [illegible]
	Remainder	Distribution as follows		
County Gasoline Tax Fund	3.6 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 (rural-local – aid primary roads). Remainder shared with incorporated cities within county	365 [illegible]
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.	365.560
County – City	1 cent (gasoline)	Repair of existing roads, streets, and alleys, other than those maintained by the State or Federal governments.	Apportioned by county to unincorporated areas and incorporated cities by population.	365.196
State Highway Fund	17.65 cents (gas) All (diesel/LPG)	Distribution as follows:	The State Highway Fund receives both motor-fuel tax and motor-vehicle revenues. (See Table MV – 105.)	365.540; 366.700
Administration	Appropriation	Operation of the various divisions of the Department of Motor Vehicles	Cost of administration and collection of the gasoline tax, administered by the Fuel Tax Division, Nevada Department of Taxation, is limited by legislative appropriations made from the State Highway Fund, not to exceed 1 percent of the total proceeds as collected. Cost of administration and collection of the diesel special fuel tax, administered by the Carrier Division, Department of Motor Vehicles, is also limited by legislative appropriation made from the State Highway Fund	481.059
State Highway Patrol	Appropriation	Enforcement of traffic laws		481.059
	Remainder	Distribution as follows:		
Nevada Department of Transportation	8 cents	Construction and maintenance of public highways	This amount may not be used to purchase equipment	365.540; 366.700
Nevada Department of Transportation	Remainder	Construction, maintenance and administration of designated State highways and Federal-aid highways.		365.540; 366.700
NEW HAMPSHIRE				
Gasoline: 18.6 Cents	–	–	18¢ in §260.32, 0.6¢ in §146.D-3	See remarks
Diesel: 18.6 Cents	–	–	Same as gasoline.	See remarks
LPG: 18 Cents	–	–	–	260:52
Gasohol: 18.6 Cents	–	–	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
State Treasurer	Amount required	Refunds of tax.		260:50
Aeronautical Fund	Tax on aviation fuel		Revenues are deposited into State Aeronautical Fund. Expenditures for air navigation facilities and airport construction must be authorized by Aeronautical Fund appropriations.	422:42
Fish and Game Department, and Department of Safety	Unrefunded tax on 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.	260.60
State Overhead Charges	Amount required	All charges against Highway Fund for Department of Transportation, Department of Safety and Highway Safety Agency. Includes collection expenses.	Appropriation annually from the Highway Fund for general overhead State charges.	
Oil Discharge And Disposal Cleanup Fund	0.6 cent (gasoline, diesel, gasohol)	Reimbursement for costs incurred in cleaning up oil discharges and disposals in the ground waters, surface waters and soils of the state.	The tax is suspended when the fund balance exceeds $ 10,000,000 and reinstated whenever the fund drops below $ 5,000,000.	146-D.3

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
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)	260:50
	2 cents	Distribution as follows:		
Highway and Bridge Betterment Account.....	88 percent	Highway construction, reconstruction and resurfacing; bridge construction, reconstruction and maintenance.	Allocated among each State highway district. 50 percent distributed based on class I, class II and class III highway mileage excluding turnpikes; 50 percent distributed based on population.	235:23–a
Local Highway Aid Fund.....	12 percent	Local road construction, reconstruction, and maintenance.	Allocated among cities, towns, and unincorporated places. 50 percent distributed based on class IV and class V highway mileage; 50 percent distributed based on population.	235:23–a
Department of Safety.....	Appropriation	State highway patrol.		
State Treasurer.....	Amount required	Interest and redemption of highway bonds.		6:13–b
Department of Justice.....	Amount required	Legal services for Department of Transportation.		228:75
State–Aid Construction and Reconstruction.....	Matched allotments	Construction and reconstruction of class II highways (State secondary system).	Expended under direction of Department of Transportation. Funds are allotted to, and matched by, cities and towns 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.	228:11
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, 1984 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	

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, 1992

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 $ 60.00 per 8,000 gallon load (1 cent per gallon) on gasoline, gaschol and diesel.	7-13-3; 7-13A-3
Diesel: 17 Cents	-	-		7-16-3; 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.	7-1-6.25
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 police)	
	Amount required	Refunds.		7-13A-5
	Remainder	Distribution as follows:		
Motorboat Fuel Tax Fund.....	0.14 percent	Construction, improvement, and furnishing of boating and related facilities in the State.		7-1-6.6
State Aviation Fund.....	0.27 percent	Construction and development of public airport facilities.		7-1-6.7
	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.	7-1-6.9
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.	7-1-6.9
County Government Road Fund.....	6.13 percent	County road purposes.	Distributed on mileage basis. Also receives certain motor-vehicle revenues. (See Table MV-100)	7-1-6.19
Municipalities.....	6.13 percent	Municipal road purposes.	Distributed on taxable gallonage basis.	7-1-6.27
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.		7-1-6.28
State Road Fund.....	Remainder	Maintenance, construction and improvement of State highways, and parks and recreation roads, and matching Federal allotment under Federal-aid road laws.	Monthly allotments are made to this fund from the Gasoline Tax Suspense Fund. This also receives motor-vehicle revenues and severance tax revenue. (See Tables MV-106 and S-100)	7-1-6.10
NEW YORK				
Gasoline: 22.89 Cents	-	-	4¢ in TAX 284; 3¢ in 284-a; 1¢ in 284c; 0.05¢ in 284-d; 7.7¢ in 301-a; 1.94¢ in 301-f; 5.2¢ in 301-j	See remarks
Diesel: 24.84 Cents	-	-	6¢ TAX 282-a; 3¢ in 282-b; 1¢ in 282-c; 7.7¢ in 301-a; 1.94¢ in 301-f; 5.2¢ in 301-j	See remarks
LPG: 8 Cents	-	-	4¢ in TAX §284; 3¢ in TAX §284-a; 1¢ in TAX §284c	See remarks
Gaschol: 22.89 Cents (Variable).....	-	-	Same as gasoline.	See remarks
			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 gasohol. 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.	
	Distributions as of April 1, 1993		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.	
Motor Fuel Quality Account..	0.05 cents	Testing of petroleum products	This is the petroleum testing fee. Does not apply to Diesel or LPG.	TAX 284-d
State General Fund.....	1.94 cents	Subject to appropriation for highways and other purposes. See below.	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.	TAX 301-g TAX 171-a

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
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 basic 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 62.25 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–e(1)
State General Fund.....	6 cents (diesel)	State general purposes.		TAX 289–e(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–e(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 FIN 88) Half of this amount is credited to the Reserve Account within the fund.	TAX 282–c; TAX 284–c
Emergency Highway Construction and Reconstruction Fund.....	50 percent	Design, acquisition, construction or reconstruction of State highways and parkways.	New York State Thruway Authority is designated as a financing agent for issuing bonds. Contractual agreements are between the Commissioner of Transportation and the Authority. (ST FIN 88–a) Half of this amount is credited to the Reserve Account within the fund.	TAX 282–c; TAX 284–c

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
NORTH CAROLINA				
Gasoline: 22.3 Cents	–	–	§105–434; §105–449.16	See remarks
Diesel: 22.3 Cents	–	–	Same as gasoline.	See remarks
LPG: 22.3 Cents	–	–	Same as gasoline.	See remarks
Gasohol: 22.3 Cents (Variable).....	–	–	Same as gasoline.	See remarks
			Rates shown do not include a 0.25 cent per gallon inspection fee assessed on all motor fuel. The tax on motor fuel is comprised of a fixed rate of 17.5 cents and a variable rate (4.3 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....	1/8 of 1 percent	Commission expenses.		105–449.9
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 ROW.	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 unpaved State–maintained secondary road mileage. The formula for the first $ 68,670,000 does not include vehicle usage, while the formula for all additional allocations includes only roads traveled by more than 50 vehicles per day.	136–44.2A
Department of Public Instruction....	Appropriation	Driver training and safety education in public schools.		
Department of 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.		

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
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
	Remainder	Distribution as follows:		
Municipalities.....	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 "Interstate 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 "Interstate system".		136–176
NORTH DAKOTA Gasoline: 17 Cents Diesel: 17 Cents LPG: 17 Cents Gasohol: 17 Cents	– –		–	57–43.1–02 57–43.1–02 57–43.1–02 57–43.1–02
Township Road Fund....	1 cent	Construction and maintenance of township highways and bridges	The 1 cent tax imposed for township highway and bridge purposes is not refundable	54–27–19.1
	Fuel used for aviation, agricultural purposes, or industrial purposes	Distribution 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	57–43.1–03; 57–43.1–03.1
Agriculturally Derived Fuel Tax Fund.....	0.5 cent – industrial 2 cents – agricultural	Program for implementation of a State agricultural processing industry for agriculturally derived fuels, chemical and other products.	Reduction of refund on motor fuel used for industrial or agricultural purposes.	57–43.1–03; 57–43.1–03.1
Highway Distribution Fund.....	2 cents – agricultural	Program to provide production incentives to North Dakota ethanol producers.	Reduction of refund on motor fuel used for agricultural purposes.	
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 6 cent tax was originally levied and subsequently refunded.	57–43.3–07
Highway Tax Distribution Fund.....	Appropriation	Collection and administration of motor–fuel tax.	Legislative appropriation of $ 988,904 for biennium ending June 30, 1993.	57–43.1–29
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.	57–43.1–29
State Highway Fund.....	63 percent	Construction, maintenance and administration of State highways, including safety.		54–27–19
Counties and Cities.....	37 percent	For county highways and city streets.	Allocated by the State Treasurer to the counties in the proportion that the number of motor vehicles registered in each county bears to the total motor vehicles registered in all counties of the State. The amount so allocated to each county is then distributed by the State Treasurer, 73 percent to the county for highway purposes and 27 percent to the incorporated cities of that county for street purposes. Distribution to cities is on a population basis. Provided, however, that in each county having a city with a population of 10,000 or more, the amount transferred each month into the County Highway Tax Distribution Fund shall be the difference between the amount allocated to that county and the total amount allocated and distributed to the cities in that county as computed according to the following formula: (1) The share to each city having a population of less than 1,000 shall be determined by multiplying the population of that city by the product of 1.50 times the statewide per capita average. (2) The share to each city having a population of 1,000 to 4,999, inclusive, shall be determined by multiplying the population of that city by the product of 1.25 times the statewide per capita average. (3) The share to each city having a population of 5,000 or more shall be determined by multiplying the population of that city by the statewide per capita average for all such cities.	54–27–19

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
OHIO				
Gasoline: 21 Cents	–	–	2¢ and 14¢ in §5735.05; 2¢ in §5735.25; 2¢ in §5735.29; 1¢ in §5735.30	See remarks
Diesel: 21 Cents	–	–	Same as gasoline.	See remarks
LPG: 21 Cents	–	–	Same as gasoline.	See remarks
Gasohol: 21 Cents (Variable).....	–	–	Same as gasoline. 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. (5735.011)	See remarks
Waterways Safety Fund.....	0.5 percent of gross tax receipts	Acquiring, constructing and maintaining harbors, channels and facilities for vessels in navigable waters.	General assembly finds that this percentage represents the amount of fuel used in boats.	5735.051
Tax Refund Special Account.....	Amount required	Administrative expenses and refunds of motor–vehicle fuel taxes.	Sufficient amounts are placed in account to equal refunds certified by the Tax Commissioner.	5735.23; 5735.26
	Remainder	Distribution as follows:		
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	Construction, repair and maintenance of Ohio Turnpike.	5 cents per gallon sold at turnpike stations. Funds may not be expended for the construction of new interchanges.	5735.23
	Remainder	Distribution as follows:		
Municipalities.....	10.7 percent	Construction and maintenance of city highways, roads, streets, and bridges. Debt service.	Allocated on basis of number of vehicles registered in preceding year. Receipts flow through the Gasoline Excise Tax Fund.	5735.23; 5735.27(A)(1)
Counties.....	9.3 percent	Maintenance and repair of county roads and highways. Debt service.	Distributed to counties in equal portions. Receipts flow through the Gasoline Excise Tax Fund.	5735.23; 5735.27(A)(3)
Townships.....	5 percent	Construction and maintenance of township roads and highways.	Distributed to townships in equal portions. Receipts flow through the Gasoline Excise Tax Fund.	5735.23; 5735.27(A)(5)
State Highway Operating Fund.....	75 percent	Construction and maintenance of State highways.	This fund also receives certain motor–carrier revenues. (See Table MV–106)	5735.23; 5735.27(B)(1)
	2 cents		This represents the "first tax".	
Grade Crossing Protection Fund.....	Amount required	Payment of public share of the cost of reducing hazards at public highway–railway crossings.		4907.472; 5735.23
	Remainder	Distribution as follows:		
Municipalities.....	30 percent	See above for authorized expenditures.	Allocated on basis of number of vehicles registered in preceding year. In cities on State highway system 7.5 percent of the 30 percent shall be spent on municipal extensions. Receipts flow through the Gasoline Excise Tax Fund.	5735.23; 5735.27(A)(1)
Counties.....	25 percent	See above for authorized expenditures.	Distributed to counties in equal portions. Receipts flow through the Gasoline Excise Tax Fund.	5735.23; 5735.27(A)(3)
Maintenance and Repair Fund, Department of Transportation.....	45 percent	Maintenance of State highways.		5735.23; 5735.27(B)(1)
	2 cents		This represents the "second tax".	
Municipalities.....	7.5 percent	See above for authorized expenditures.	Allocated on basis of number of vehicles registered in preceding year. In cities on State highway system 7.5 percent of 7.5 percent shall be spent on municipal extensions. Receipts flow through the Gasoline Excise Tax Fund.	5735.26; 5735.27(A)(2)
Counties.....	7.5 percent	Construction and maintenance of county roads, highways, and bridges. Debt service.	Distributed to counties in equal portions. Receipts flow through the Gasoline Excise Tax Fund.	5735.26; 5735.27(A)(4)
Townships.....	17.5 percent	See above for authorized expenditures.	Distributed to townships in equal portions. Receipts flow through the Gasoline Excise Tax Fund.	5735.26; 5735.27(A)(5)
Highway Improvement Fund, Department of Transportation.....	67.5 percent	Construction of State highways, including grade crossing elimination.	Director of Transportation may expend funds on urban extensions of State highways.	5735.26; 5735.27(B)(2)

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
	2 cents		This represents the "fourth tax".	
Department of Highway Safety.....	Amount required	Collection and administration of motor–vehicle registration, hospital claims, and highway patrol.	Amount necessary taken from the "fourth tax" of 2 cents.	5735.29
Highway Supplemental Construction Fund, Department of Transportation.....	Remainder	Construction and maintenance of State highways and bridges.	Director of Transportation may expend funds on urban extensions of State highways.	5735.29
OKLAHOMA			Rates shown composed of the following parts:	
Gasoline: 17 Cents	–	–	4¢ in §68–502; 2.42¢ in 502.2; 1¢ in 502.4; 6¢ in 502.6; 1.5¢ in 516; .08¢ in 520; 1¢ in 522; 1¢ in 17–354	See remarks
Diesel: 14 Cents	–	–	5.5¢ in §68–502.1; 2.5¢ in §502.3; 3¢ in §502.7; 1¢ in §502.5; 1¢ in §522.1; 1¢ in §17–354	See remarks
LPG: 17 Cents	–	–	5.5¢ in §68–703; 1¢ in §705; 2.5¢ in §707.1; 1¢ in §707.2; 6¢ in §707.3; 1¢ in §17–354	See remarks
Gasohol: 17 Cents	–	–	Same as gasoline	See remarks
			Rates shown include additional 1 cent per gallon to fund the Petroleum Storage Tank Release Environmental Cleanup Indemnity Fund.	
	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 MF-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	–	–	–	319.020
Diesel: 24 Cents	–	–	–	319.530
LPG: 24 Cents	–	–	–	319.530
Gasohol: 19 Cents	–	–	–	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.....	24.38 percent	Construction, maintenance and operation of public highways, roads and streets, including debt service on highway obligations.	Allocations to counties are in the same ratio as county motor-vehicle registrations and total State registrations.	366.524
Cities.....	15.57 percent	Construction, maintenance and operation of public highways, roads and streets, including debt service on highway obligations.	Allocation to cities are based on population.	366.524
Highway Division of Department of Transportation.....	Remainder	Interest and redemption of State highway bonds. Construction and maintenance of State highways and administration of State Transportation Commission; cooperation in construction of Federal forest highways. Repair and maintenance of city streets forming links to State primary and secondary road systems.		366.505
PENNSYLVANIA				
Gasoline: 22.35 Cents	–	–	8¢ in §72-2611d; 1¢ in §72-2612.1; 2¢ in §75-8101B; 1¢ in §75-9511.1; 5.4¢ and 4.95¢ in §75-9502	See Remarks
Diesel: 22.35 Cents	–	–	Same as gasoline	See Remarks
LPG: 22.35 Cents	–	–	Same as gasoline	See Remarks
Gasohol: 22.35 Cents (Variable).....	–	–	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 (60 mills, 55 mills) per dollar of average wholesale price as determined by the Department of Revenue. Wholesale fuel price bounds are set at 90 cents and $ 1.25 per gallon which generates a per gallon tax between 10.35 and 14.375 cents. For the first month (1993), the tax is 10.35 (5.4 plus 4.95) cents.	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, 1969.	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 functionally–local highways which have been transferred from State to municipal control.	Transfer of funds to municipalities requires authorization by the Governor.	75–9511
Municipalities.....	7/60	Local highway maintenance and construction.	Calculated as 20 % 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 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
SOUTH CAROLINA				
Gasoline: 16 Cents	–	–	10.34¢ in §12-27-230; 2.66¢ in §12-27-240; 3¢ in §12-27-1210	See remarks
Diesel: 16 Cents	–	–	13¢ in §12-27-310; 3¢ in §12-27-1230	See remarks
LPG: 16 Cents	–	–	Same as diesel.	See remarks
Gasohol: 16 Cents	–	–	Same as gasoline.	See remarks
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; 12-27-430
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).	12-27-380
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: 18 Cents	–	–	–	10-47A-39
Diesel: 18 Cents	–	–	–	10-47A-357
LPG: 18 Cents	–	–	–	10-47A-357
Gasohol: 18 Cents	–	–	–	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 - 108
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	–	–	–	67–3–603 & 604
Diesel: 17 Cents	–	–	–	67–3–603
LPG: 14 Cents	–	–	–	67–3–1103
Gasohol: 20 Cents	–	–	Distribution is same as gasoline's.	67–3–603 & 604
CNG: 13 Cents	–	–	CNG is Compressed Natural Gas.	67–3–603
			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 1965.		67–3–617
State Sinking Fund Bond Account, State Sinking Fund Board.....	Amount required	Interest and redemption, all State debt.	Annual inspection fees on volatile substances, annual franchise tax, and 1/2 annual motor–vehicle registration fees also pledged against State debt.	67–3–617
	Remainder	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) 28.28 percent (LPG)	Construction and maintenance of county highways. State Treasurer may withhold any part of funds to pay amounts owed by county for State Old Age Assistance Fund, auditing fees, Central State Hospital dues, etc. Mass transit limited to 22.22percent. 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) 56.0 percent (LPG)	Construction, maintenance and administration of State highways.	This fund receives the State's share of net 1 cent special petroleum tax revenues, and a portion of certain motor–vehicle revenues. (See Table MV–106)	67–3–617; 67–3–603; 67–3–1103

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

TABLE MF-108
STATUS AS OF JANUARY 1, 1990

NAME OF FUND OR AGENCY	AMOUNT OR 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; 2-153.506
State Highway Fund	50 percent (gasoline) 75 percent (diesel) 75 percent (LPG)	Construction, maintenance and administration of State highways, State highway patrol	This is a common fund receiving motor-fuel, motor-vehicle, motor-carrier and other revenues. (See Tables MV-108 and MF-108.) Expenditures are made from combined revenues.	2-153.503; 2-153.504; 2-153.506
	50 percent (gasoline)	Distribution as follows:		
County and Road District Highway Fund, Board of County and District Road Indebtedness.....	$ 7,300,000	Subject to expenditure by counties for right-of-way, construction and maintenance of lateral roads, farm-to-market roads and State highways, and related incidental costs and debt service on bonds sold to finance these activities.	Distribution among the counties is as follows: 1/5 on basis of area of each county to total of all counties; 2/5 on basis of rural population according to last preceding Federal Census; 2/5 on basis of lateral road mileage, determined by the ratio of the mileage of the lateral roads in the county to the total mileage of lateral roads in the State as of January 1 of the year of allocation as determined by the State-Federal Highway Planning Survey and SDHPT.	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	-	-	-	59-13-301
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

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
Restricted Revenue Account.....	Amount equivalent to use in motor-boats.	Construction, improvement, operation and maintenance of State-owned boating facilities; and Division of Parks and Recreation costs for administering and enforcing State Boating Act.	Computed amount based on number of registered boats multiplied by 155 gallons multiplied by the motor-fuel tax rate.	59-13-201(6)
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: 16 Cents	-	-		23-3108
Diesel: 17 Cents	-	-		23-3003
LPG: None	-	-		
Gasohol: 16 Cents	-	-		23-3108
			Rates shown include a 1 cent per gallon petroleum distributor licensing fee.	
Petroleum Cleanup Fund.....	1 cent	Cleanup of underground storage tank spills.	From petroleum distributor licensing fee.	10-1943
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.	23-3108; 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.		

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
VIRGINIA				
Gasoline: 17.5 Cents	–	–	–	58.1–2105
Diesel: 16 Cents	–	–	–	58.1–2116
LPG: 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 is 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–108)	
	FY 1992 Appropriations			
Counties Not In State Secondary System.....	$ 20,615,500	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.....	$ 76,820,200	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.....	$ 6,843,500	Truck weight enforcement.		
Planning and Research.....	$ 2,700,100	Funding for P & R and related activities, and match for Federal aid.		

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
WASHINGTON				
Gasoline: 23 Cents	-	-	-	82.36.025
Diesel: 23 Cents	-	-	-	82.36.025
LPG: None	-	-	-	
Gasohol: 20.7 Cents	-	-	-	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.		46.68.050
State Treasurer, State Auditor, and Department of Licensing.....	Appropriation	Collection and administration of the tax.		46.68.090
State General Fund, Marine Fuel Tax Refund Account.....	1.171 percent	Pay refunds claimed and marine study costs. From each marine refund claim there shall be deducted 1 cent per gallon for deposit in the "Coastal Protection Fund" for the purpose of administering oil spillage control laws.	Subsequent amounts to be determined by study, the results of which shall be reviewed at least once every four years and revision made when required. Refund applies to motor vehicle fuel (gasoline) only.	43.99.040
	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.....	0.028 percent and 6 cent aviation fuel tax	For airport construction, modernization and administration. Also refunds for fuels sold to exempt aircraft (primarily Federal aircraft).		82.42.090
	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.	46-68-095
Special Category C Account.....	0.75 cents	Provides bond financing for high cost projects.		46-68-095
Rural Arterial Trust Account...	0.25 cents	Construction and improvement of county major and minor collectors in rural areas and for administration of the program.	State is divided into five regions and funds available are allocated: one-third in ratio of region's rural area to State rural area total and two-thirds in ratio of region's county major and minor collectors' mileage to State rural area major and minor collectors' mileage.	46-68-095
County Arterial Preservation Account.....	0.45 cents	For improvements to sustain structural safety and operational integrity of county arterials.	Funds are distributed by County Road Administration Board based on number of paved arterial lane miles in unincorporated areas of counties.	46-68-095
Cities and Towns.....	0.50 cents	Same as the 6.92 percent share of 17 cents shown below.	1.5 percent, 0.33 percent, and 2 percent of allotments are deducted for purposes indicated below.	46-68-095
Counties.....	0.55 cents	Same as the 22.78 share of 17 cents shown below.	1.5 percent and 0.33 percent of allotments are deducted for purposes indicated below.	
State Department of Transportation.....	1 cent	Same as the 45.26 share of 17 cents shown below.		46-68-095