

ALASKA LEGISLATURE SPECIAL COMMITTEE/SUBJECT FILES 8672

2579 SCOMM 111: DEFERRED MAINTENANCE TASK FORCE, 1997

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 OF PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
Washington cond.	17 cents	Distribution as follows:		
Cities and Towns.....	6.92 percent	State aid for city streets. Construction and maintenance of streets including bridges and ferries; interest and redemption of general obligation city street bonds. Not less than 0.5 percent shall be spent on the planning, accommodation, establishment and maintenance of trail facilities along existing highways for pedestrians, equestrians and bicyclists, such trails declared to be for highway, road and street purposes.	Allotted and paid monthly to incorporated cities and towns on basis of population. State may set aside portion of these funds required to match Federal-aid and other projects forming extensions of the State highway system when work is performed by the State. 1.5 percent of allotment is deducted to fund State DOT supervision of work and expenditures on city streets, including Federal-aid programs. 0.33 percent is deducted to fund cities' share of costs of highway jurisdiction and related studies. 2.0 percent is deducted for City Hardship Assistance Account to finance additional maintenance responsibilities for streets and roads acquired from the State highway systems.	46.68.100
Cities and Towns.....	4.61 percent	Construction, improvement and repairs of arterial highways and city streets or for payment of any municipal indebtedness incurred after June 12, 1963 on arterial highways and city streets. Not less than 0.5 percent shall be spent on planning, accommodation, establishment and maintenance of trail facilities along existing highways for pedestrians, equestrians, and bicyclists, such trails declared to be for highway, road and street purposes. Requirements to spend minimum amount (0.5 percent) are made inapplicable to cities and towns to which the allotted 0.5 percent of the 4.61 percent plus 0.5 percent of the 6.92 percent (above) is equal to or less than \$ 500 in any year.	Allotted and paid monthly to incorporated cities and towns on basis of population. No matching required. 1.5 percent and 0.33 percent of allotments are deducted for purposes indicated above. 2.0 percent is deducted for City Hardship Assistance Account to finance additional maintenance responsibilities for streets and roads acquired from the State highway systems.	46.68.100
Counties.....	22.76 percent	State aid for county roads. Construction and maintenance of county roads including bridges and ferries; cooperation with Federal or State governments; interest and redemption of county road bonds; limited operation of ferries. Allotments to Franklin and Grant Counties subject to deductions; amount deducted remains in Motor Vehicle Fund for State highway purposes; also debt service on Columbia River Basin Bonds. Same remark as for cities and towns (trails) except the requirement to spend the minimum amount (0.5 percent) is made inapplicable to counties to which the 0.5 percent allotted is equal to or less than \$ 3,000 in any year.	Allotted and paid monthly to individual counties according to formula specified by law; all of tax from San Juan County and 50 percent of tax from Island County refunded to respective county. The remainder distributed among the 39 counties: 10 percent equally; and three factors of 30 percent each based on population, road costs and money needs; State may set aside any portion of these funds required to match Federal-aid and other county road projects when work is performed by the State. Prior to final distribution, a maximum of \$ 500,000 per biennium is paid to Pierce, Whatcom, and Skagit counties for ferry operations. 1.5 percent is deducted to fund State DOT supervision on county roads, and 0.33 percent is deducted to fund counties' share of costs of highway jurisdiction and related studies.	46.68.100
Puget Sound Capital Construction Account.....	3.21 percent	Principal and interest on ferry system and Hood Canal Bridge revenue bonds issued by Washington Transportation Commission. Residue for construction and operation of state ferries.		46.68.100
Puget Sound Ferry Operations Account.....	3.15 percent	To be used for the operation and maintenance of the ferry system and to supplement ferry revenues, subject to legislative appropriation. Any sums accruing in excess of appropriation shall be available to the Transportation Commission for State highway purposes.		46.68.100
Urban Arterial Trust Account.....	7.12 percent	Construction and improvement of city and county arterials in urban areas, administrative expenses of the Transportation Improvement Board and for payment of principal and interest on bonds issued for this purpose.	Counties and cities shall pay 20 percent of total costs from locally collected road funds.	46.68.100
Motor Vehicle Fund.....	45.26 percent	Subject to legislative appropriation for highway purposes of the State including: construction, maintenance and administration of all State highways, including city streets forming a part of the State system through cities; operation and maintenance of movable-span bridges on the State system within incorporated cities; traffic control; limited operation of ferries and debt service on bonds sold for these purposes. A minimum of 0.5 percent shall be spent on the planning accommodation-establishment and maintenance of trail facilities along existing highways for pedestrians, equestrians and bicyclists, such trails declared to be for highway, road and street purposes.	Also receives certain motor-vehicle revenues. (See Table MV - 106)	46.68.100
Motor Vehicle Fund.....	6.95 percent	Construction and improvement of State highways in urban areas and payment of principal and interest on highway bonds.	Budgeted and expended pursuant to legislative appropriation.	46.68.100
Highway Bond Retirement Fund.....	See Remarks	Payment of interest and redemption Motor Vehicle Fund tax revenue bonds.	Allotted only from State highway sources, i.e., the 45.26 percent, the 6.95 percent (State highways in urban areas), and the 7.12 percent (Urban Arterial Trust Account) portions of the tax.	46.68.100

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TABLE MF-106
STATUS AS OF JANUARY 1, 1993

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
WEST VIRGINIA Gasoline: 20.35 Cents Diesel: 20.35 Cents LPG: 20.35 Cents Gasohol: 20.35 Cents	- - - -	- - - -	15.5¢ in § 11-14-3; 4.85¢ in § 11-15A-13 Same as gasoline. Same as gasoline. Same as gasoline.	See remarks See remarks See remarks See remarks
Gasoline Tax Division, State Tax Department	Amount required	Refunds, collection and administration.	All motor fuel taxes are paid into the State Treasury and are to be used only for the purpose of construction, reconstruction, maintenance and repair of highways; interest and sinking fund payments on State bonds issued for road purposes.	Constitution: Article 6, Section 52
State Road Fund	Remainder	Distribution as follows:	Road fund also receives motor-vehicle revenues. (See Table MV-106)	Constitution: Article 6, Section 52
Industrial Access Road Fund	0.5 percent	Constructing and maintaining industrial access roads.	At end of each fiscal year, all unused moneys in the fund revert to State road fund.	17-3A-1
State Road Fund	Remainder	Distribution as follows:		
	9/14	Interest and redemption payments on State highway bonds; construction and maintenance of State expressway and trunkline highways; administrative expenses of the Department.		11-14-15, 11-14A-13
	5/14	Unless necessary for bond requirements, taxes collected shall be used for feeder and State and local service road purposes.		11-14-15 11-14A-13
WISCONSIN Gasoline: 22.2 Cents Diesel: 22.2 Cents LPG: 22.2 Cents Gasohol: 22.2 Cents (Variable).....	- - - -	- - - -	Variable tax computed annually and based on fuel consumption and on the U.S. Consumer Price Index for all urban consumers. Tax rate will increase to 23.2 cents per gallon on April 1, 1993.	78.01; 78.015 78.40; 78.405 78.40; 78.405 78.01; 78.015
Conservation Fund, Department of Natural Resources	See remarks	Recreational boating, snowmobile trails and ATV trails.	Receives receipts generated by motorboats, snowmobiles, and ATVs. Motorboat use is calculated as 1.4 times 50 gallons times the number of registered motorboats. Snowmobile use is calculated as 1.4 times 50 gallons times the number of registered snowmobiles. ATV use is calculated as 25 gallons times the number of registered ATVs. FY 1993 appropriation is \$ 7,938,540.	25.29
Transportation Fund	Remainder		This is a common fund receiving motor-fuel and motor-vehicle revenues. (See Table MV-106) Distribution is from combined revenues.	25.40
	FY 1992 Appropriations	Distribution as follows:		
Department of Revenue	\$ 947,100 \$ 59,500	Motor-fuel tax administration. Railroad and air carrier tax administration.		
Transportation Commission	\$ 1,049,400	Transportation regulation.		
Department of Agriculture	\$ 284,900	Auto repair regulation.		
Department of Public Instruction	\$ 5,029,200	Driver education.		
Vocational, Technical and Adult Education	\$ 849,000	Driver education and chauffeur training, emergency medical operations.		
Department of Natural Resources	\$ 3,566,600	Snowmobile trail areas, motor-vehicle inspection maintenance, carlift deer encirclement, all-terrain vehicle aids, State park roads, boating facilities and enforcement.		
Department of Health and Social Services	\$ 2,200,000	Emergency medical services.		
Wisconsin Conservation Corps	\$ 277,700	Corps' employee compensation and support.		
University of Wisconsin	\$ 61,000	Driver education teachers.		

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TABLE MF - 106
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NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
Department of Military Affairs.....	\$ 121,764	Helicopter medical services, civil air patrol, emergency response training.		
Department of Veterans Affairs....	\$ 150,000	Veteran's Memorial at the Highground in Clark County.		
Local governments....	\$ 1,049,000	Distribution of Terminal tax.		
Department of Justice....	\$ 1,048,500	Computers for the TIME system.		
Department of Transportation, Local aids (Counties, Cities, Villages, Towns, Individuals, and Organizations).....	\$ 247,340,345 \$ 51,017,200	Local transportation aids. Mass transportation	Includes highways, connecting highways, flood damage, lift bridge, and county forest roads. Includes transit operating aids, demand management and ridesharing, and elderly and handicapped aids.	
	\$ 747,400	Expressway potholing aids.		
Local transportation assistance....	\$ 14,743,767 \$ 2,825,000 \$ 500,000 \$ 18,809,900 \$ 4,400,000 \$ 3,000,000	Railroad and airport development, Antrak demo project. Railroad crossing protection and repairs. Harbor assistance aid. Local road and bridge improvements. Transportation corridor studies. Facilities' economic assistance and development.		
State Highway facilities....	\$ 191,294,400 \$ 108,026,651 \$ 14,505,000	Major highway development, existing highway improvement, Interstate construction and rehabilitation. Highway maintenance operations and repairs, traffic operations. Administration and planning of Division of Highways.		
General transportation operations....	\$ 37,107,600	Planning, administration and management activities of the DOT.		
Motor-Vehicle services and enforcement....	\$ 56,023,700 \$ 34,134,600 \$ 7,565,700	Vehicle registration and driver licensing. Vehicle inspection and traffic enforcement. Motor-vehicle inspection and maintenance.		
Debt service....	\$ 17,179,006	Principal and interest payments on general obligation bonds for transportation facilities and buildings.	See Table MV-106 for amount retained by a trustee for debt service of highway revenue bonds.	
WYOMING Gasoline: 9 Cents Diesel: 9 Cents LPG: 9 Cents Gasohol: 5 Cents	- - - -	- - - -	8¢ in §39-6-210; 1¢ in §39-6-215 8¢ in §39-6-900; 1¢ in §39-6-914 See Table S-106 Same as gasoline. Gasoline, diesel, and LPG rates shown include 1 cent additional tax for environmental purposes.	See Remarks See Remarks See Remarks
State Treasurer.....	All	Distribution as follows:		39-6-210(b)
State Highway Fund.....	1 cent	Transfers to the "Corrective Action Account" and the "Environmental Policy Financial Responsibility Account."	1 cent additional tax ceases when the balance of the "Corrective Action Account" and the "Environmental Policy Financial Responsibility Account" each exceeds \$ 10,000,000. Tax resumes after the balance in either account drops below \$ 4,000,000.	39-6-305(h)(vi)
State Highway Fund.....	Amount required	Collection and administrative expenses.	Deduction not to exceed 2 percent.	39-6-210(c)(i); 39-6-910(c)(i)
	Remainder	Distribution as follows:		
Cities, Towns, Counties.....	Net receipts from aviation use	Maintenance of airports.	Distributed to the local jurisdiction in which the airport is located.	39-6-210(c)(4)
State Treasurer.....	Amount required	Gasoline and gasohol refunds for municipal use..	Municipal use, 7 cents per gallon.	39-6-210(c)(iii)
	Remainder	Distribution as follows:		
	Net diesel revenues	Distribution as follows:		39-6-910(c)(i)
County Road Funds	20 percent	Improvement and maintenance of county roads.	Distribution as follows: 1/3 according to area, 1/3 according to rural population, and 1/3 according to the most recent assessed valuation	39-6-910(c)(ii)(A)
Municipal Street Fund.....	5 percent	Improvement and maintenance of municipal streets.	Distribution based on the ratio of a municipality's population to the total population of all municipalities within the state.	39-6-910(c)(ii)(B)
State Highway Fund.....	Remainder	Maintenance, construction and reconstruction of State Highways.		39-6-910(c)(ii)(C)

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NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
Various conf.	Net gasoline and gasohol revenues	Distribution as follows:	Includes distribution of sales and use taxes on other fuels to State Highway Fund.	39-6-210
State Highway Fund (PSF Account).....	25 percent (Net 2 cents)	Construction and reconstruction by State of primary, secondary and forest roads.	The 25 percent is calculated before agricultural refunds are removed.	39-6-210(c)(iv)
State Treasurer.....	Amount required	Gasoline and gasohol refunds for agricultural use.	70 percent of tax refunded if fuel is used for agricultural purposes.	39-6-210(c)(v)
Department of Commerce.....	See remarks	To improve snowmobile trails.	Amount distributed based on the number of registered snowmobiles multiplied by \$ 8.00.	39-6-210(c)(vi)
Department of Commerce.....	See remarks	To improve boating and recreational facilities.	Amount distributed based on the number of registered motorboats multiplied by \$ 10.00.	39-6-210(c)(vii)
	Remainder	Distribution as follows:		
	One - Sixth (Net 1 cent)	Distribution as follows:		39-6-210(d)(ii)
State Highway Fund, County Farm-to-Market Road Account.....	75 percent	Construction and reconstruction of county or farm-to-market roads.	Allocated among counties, 80 percent on the basis of rural population and 80 percent on area. Provides State's share (93%) of total cost of these projects. Counties must provide remaining amounts (7%).	39-6-210(d)(iii)(A)
Incorporated Cities and Towns.....	25 percent	Construction and maintenance of streets and alleys.	Divided among the incorporated towns on the basis of population.	39-6-210(d)(iii)(B)
	One - Sixth (Net 1 cent)			
State Highway Fund.....	See remarks	Cities', towns' and counties' contribution to the university's technology transfer program.	Fund receives the lesser of the \$ 31,250 or the contribution required for the program. (See §21-17-115(a)(ii)).	39-6-210(d)(iii)(A)
Incorporated Cities, Towns and Counties.....	Remainder	Construction, reconstruction and maintenance of roads and streets.	Distribution based on sales within the individual jurisdiction.	39-6-210(d)(iv)(B)
	Two - Thirds (Net 4 cents)	Distribution as follows:		39-6-210(d)(v)
State - County Road Construction Fund.....	10 percent	Distribution as follows:		24-2-110(c)
State Highway Fund.....	See remarks	Counties' contribution to the Technology Transfer Center.	Amount equal to the lesser of 12.5 percent of the University Technology Transfer program or \$ 31,250. (See §21-17-115(a)(ii)).	24-2-110(c)(i)
Counties.....	Remainder	Joint State - County construction and reconstruction program for county roads.	Allocated among counties, 50 percent on basis of rural population and 50 percent on area. Provides State's share (93 percent) of project costs. Counties must provide remaining amounts (7 percent).	24-2-110(c)(ii)
County Road Funds.....	23 percent	Improvement and maintenance of county roads.	Distribution as follows: 1/3 according to area, 1/3 according to rural population, and 1/3 according to the most recent assessed valuation.	39-6-210(d)(i)(A)
Cities and Towns.....	2 percent	Improvement and maintenance of streets and alleys in cities and towns of more than 1,400 population.	Apportioned in the ratio which the city's or town's population bears to the total population of all cities and towns at the latest Federal Census.	39-6-210(d)(i)(B)
Debt Service.....	Amount required	Payment of interest on State Highway bonds.		39-6-210(d)(i)(C)
State Highway Fund.....	Remainder	Distribution as follows:	This fund also receives motor-vehicle revenues, sales and use tax revenues and severance tax revenues. (See Tables MV-106 and S-106)	39-6-210(d)(i)(D)
Industrial Road Program Account.....	\$ 1,000,000 per biennium	To construct and reconstruct industrial roads.	Funded 50 percent by the State and 50 percent by counties. State share appropriated from funds available to State Highway Commission.	24-5-118
Highway Crossing Protection Account.....	\$ 120,000	Installing, improving and reconstructing signals and devices at the crossings of highways and railroads.	\$10,000 per month distribution from the State Highway Fund limited to maintaining a maximum balance of \$ 240,000 in the account.	37-10-101
State Park Road Account.....	Amount required	Park roads.	Account receives the amount necessary to raise its unencumbered revenues to \$ 500,000 in even-numbered years.	39-6-306
State Highway Fund.....	Remainder	Maintenance, construction, reconstruction and administration of highways, including the State Highway patrol.		39-6-210(d)(v)(D)

STATE LICENSES AND FEES IMPOSED ON WHOLESALE DISTRIBUTORS OF MOTOR FUEL¹

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

TABLE MF-167
STATUS AS OF JANUARY 1, 1988

STATE	TYPE	TERM	RATE	ADMINISTRATIVE AGENCY	DISPOSITION OF REVENUE 2/	REMARKS
	(1)	(2)	(3)	(4)	(5)	(6)
Alabama	License filing fee, gasoline License filing fee, special fuels License fee brands sold	Continuous Continuous Oct. 1 - Sept. 30	\$ 5.00 \$ 0.00 1.00	Department of Revenue Department of Revenue Department of Agriculture and Industries	Public Road and Bridge Fund General Fund Agriculture and Industries Fund	- - License required for each brand.
Alaska	Qualified dealers must be licensed and bonded	Annual (fiscal year)	-	Department of Revenue	State General Fund	License required to sell tax-exempt fuel
Arizona	Distributor license	Annual	\$0.00	Department of Transportation, Motor Vehicle Division	Highway User's Revenue Fund	License required for imports of gasoline, aviation gasoline, kerosene, diesel and reining or blending.
Arkansas	Operating license, gasoline distributor Operating license, distillate special fuels supplier Operating license, liquefied gas special fuels supplier Liquefied Petroleum Gas Board permit-Class B	Continuous Continuous Continuous Annual	- - - 100.00	Department of Finance and Administration, Motor Fuel Tax Section Liquefied Petroleum Gas Board	- - - Liquefied Petroleum Gas Board Fund	- - - All suppliers and users must be permit holders.
California	Distributors license Producers and brokers license	Continuous Continuous	- -	Board of Equalization Board of Equalization	Motor Vehicle Fuel Account	- -
Colorado	Special fuel dealers license	Continuous	10.00	Department of Revenue	General Fund	-
Connecticut	Distributors license	Continuous	-	Department of Revenue Services	-	-
Delaware	Gasoline distributors license Special fuel suppliers license	July 1 - June 30 July 1 - June 30	10.00 10.00	Motor Fuel Tax Administration Motor Fuel Tax Administration	Transportation Trust Fund Transportation Trust Fund	- -
Dist. of Col.	Importers license	July 1 - June 30	\$ 0.00	Department of Finance and Revenue	General Fund	-
Florida	Operating license	Annual	30.00	Department of Revenue	General Fund	-
Georgia	Distributors license	Continuous	10.00	Department of Revenue, Motor Fuel Tax Unit	General Fund	-
Hawaii	Distributors license	Continuous	-	Department of Taxation	-	-
Idaho	Operating license	Continuous	50.00	Tax Commission	Tax Commission	-
Illinois	Distributors license Special fuel suppliers license	Continuous Continuous	- -	Department of Revenue Department of Revenue	- -	Blenders required to obtain permit and bond. -
Indiana	Gasoline distributors license	Continuous	100.00	Department of Revenue, Special Tax Division	Motor Vehicle Highway Account	License becomes permanent with a mini- mum distribution of 500,000 gallons annually for in-State distributors
Iowa	Distributors license	Continuous	10.00	Department of Revenue	Same as other motor fuel revenue	-
Kansas	Distributors license Manufacturers license Importers license Liquid fuel carrier permit	Continuous Continuous Continuous Calendar year	\$ 0.00 25.00 15.00 10.00	Department of Revenue, Business Tax Bureau, Motor Fuel Tax Section	General Fund General Fund General Fund General Fund	Rate shown is for first location; 50 cents fee for each additional location. - - Rate is per truck.
Kentucky	Dealers license	Continuous	-	Revenue Cabinet	-	-
Louisiana	Special fuel suppliers license	Continuous	-	Department of Revenue	Highway Fund	-
Maine	Distributors certificate Exporters certificate Importers certificate	Continuous Continuous Continuous	- - -	Tax Assessor Tax Assessor Tax Assessor	- - -	- - -
Maryland	Operating license, gasoline dealer	Annual	-	Comptroller, Motor Fuel Tax Division	Transportation Trust Fund Waterways Improvement Fund, and Fisheries Research and Development Fund	-
Massachusetts	Distributors license Supplier/wholesaler special fuel Unclassified importer Exporters license	Calendar year Calendar year Calendar year Calendar year	100.00 1.00 100.00 100.00	Massachusetts Department of Revenue	Highway Fund - Highway Fund -	- - - -
Michigan	Operating license, supplier terminal, or refinery	Calendar year	10.00	Department of Treasury, Motor Fuel Tax Division	General Fund	-
Minnesota	Operating license	July 1 - June 30	25.00	Department of Revenue, Petroleum Division	General Fund	-
Mississippi	Operating license Storage license	Continuous Calendar year	- Varies	State Tax Commission City or County Tax Collector	- General Fund	- Rate ranges from \$50 to \$250 in relation to storage capacity.
Missouri	Distributors license	Continuous	-	Department of Revenue	Highway Fund	-
Montana	Operating license	Calendar year	200.00	Department of Business Regulations, Weights and Measures Division	State Special Revenue Fund	Fee of \$3 to \$20 per meter (depending on size and type) is in lieu of an inspection fee, and is collected in the same manner as fees on all other types of measuring devices. It is not considered to be a highway user fee.
	Wholesale license Gasoline manufacturers, importers exporters license	Calendar year Continuous	200.00 -	Department of Transportation Department of Transportation	- -	Nonmetered bulk fees are \$20 for tank 2,000 gallons or under, plus \$4 for each additional 1,000 gallons.

STATE LICENSES AND FEES IMPOSED ON WHOLESALE DISTRIBUTORS OF MOTOR FUEL¹

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

TABLE MF-107
STATUS AS OF JANUARY 1, 1980

STATE	TYPE	TERM	RATE	ADMINISTRATIVE AGENCY	DISPOSITION OF REVENUE ^{2/}	REMARKS
	(1)	(2)	(3)	(4)	(7)	(6)
Nebraska	Tax credit gasoline license Special fuel dealers license Liquid fuel carrier permit	Continuous Continuous Calendar year	- - 10.00	Department of Revenue Department of Revenue Department of Revenue	- - General Fund	- - No fee if under 1,800 gallons per vehicle.
Nevada	Dealers license	Continuous	5.00	Department of Taxation	Highway Fund	-
New Hampshire	Distributors license	Continuous	-	Department of Safety, Road Toll Administration	Highway Fund	-
New Jersey	Distributors license Importer's license Exporters license Gasoline jobbers license Wholesalers license Motor fuel transporter license Storage facility operator license	3 Years 3 Years 3 Years 3 Years 3 Years Annual Annual	450.00 450.00 450.00 450.00 450.00 50.00 150.00	Department of Treasury, Division of Taxation	General Fund	- - - - - Land or water conveyance. -
New Mexico	Operating registration	Continuous	-	Department of Taxation and Revenue, Returns Processing Division	-	Registration issued after filing of bond.
New York	Distributors registration	-	-	Department of Taxation and Finance, Audit Division	-	No license, but distributors must be registered.
North Carolina	Distributors license, gasoline Suppliers license, special fuel Pump license	Continuous Continuous July 1 - June 30	- - Varies	Department of Revenue, Motor Fuel Tax Division	- - General Fund	If not licensed, tax must be paid directly to supplier at time of purchase. Tax must be paid to supplier by bulk user or reseller. Fee of \$ 2 to \$ 10 paid on each pump from which fuels are sold at retail.
North Dakota	Operating license, gasoline Operating license, special fuels Special liquefied petroleum gas dealers license	Continuous Continuous Continuous	20.00 10.00 20.00	Tax Commissioner, Motor Fuel Tax Section	General Fund Highway Tax Distribution Fund: State highways 63 %, county roads and city streets 37 %	
Ohio	Operating license	Continuous	5.00	Department of Taxation	General Revenue Fund	
Oklahoma	Distributors license (includes diesel fuel)	Continuous	-	Tax Commission	Retained by Tax Commission to defray costs of delinquent accounts	
Oregon	Operating license	Continuous	-	Department of Transportation, Motor Vehicle Division	-	-
Pennsylvania	Distributors permit	June 1 - May 31	-	Department of Revenue	-	-
Rhode Island	Operating license, distributor and exporter	Continuous	-	Department of Administration, Division of Taxation	General Fund	-
South Carolina	Operating license Special fuel suppliers license	Continuous Continuous	- -	Tax Commission	- -	- -
South Dakota	Operating license	Annual	-	Department of Revenue, Motor Vehicle Division	-	-
Tennessee	Operating permit Oil depot privilege license Oil peddlers wagon	Continuous Annual Annual	- Varies Varies	Department of Revenue Department of Revenue Department of Revenue	- General Fund General Fund	- Renewal on date of beginning business. Rate is 0.05 cent per gallon. -
Texas	Gasoline distributor Diesel fuel supplier	Continuous Continuous	- -	Comptroller of Public Accounts	- -	- -
Utah	Distributors license	Continuous	30.00	Tax Commission	General Fund	-
Vermont	Distributors license Diesel distributors license	Continuous June 1 - May 31	- -	Department of Motor Vehicles	-	Wholesaler or retailer who imports or causes to be imported, motor fuel is classified as a distributor.
Virginia	Dealers license Limited dealers license Jobbers license	Continuous Continuous Continuous	- - -	Department of Motor Vehicles	- - -	
Washington	Distributors license	Continuous	10.00	Department of Licensing, Pre-Rate and Fuel Tax Division	Motor Vehicle Fund	
West Virginia	Business franchise license	July 1 - June 30	15.00	Tax Department, Excise and License Tax Division	General Revenue Fund	-
Wisconsin	Wholesalers license	Continuous	-	Department of Revenue	Transportation Fund	-
Wyoming	Operating license, gasoline Operating license, diesel fuel	Annual Continuous	10.00 15.00	Department of Transportation, Gasoline Tax Division	Department of Transportation	- -

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

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

STATE LICENSES AND FEES IMPOSED ON RETAIL DEALERS OF MOTOR FUEL¹

ON INFORMATION OBTAINED FROM STATE
STATUTES AND ON THE LAWS OF THE STATES

TABLE MF-106
STATUS AS OF JANUARY 1, 1983

STATE	TYPE	TERM	RATE	ADMINISTRATIVE AGENCY	DEPOSITION OF REVENUE \$	REMARKS
	(1)	(2)	(3)	(4)	(5)	(6)
Ala	Pump license	Oct. 1 - Sept. 30	Varies	County Probate Judges and License Commissioners	County Probate Judges for collection expenses: 2.5 percent plus \$1.00 per license; remainder, State 0.5 percent counties 0.5 percent	No license required for diesel fuel pumps. Fee based on population from \$3.75 to \$42.00 per pump and from \$3.75 to \$31.50 per additional pump.
Ala	Qualified Dealer License	Annual	-	Department of Revenue	General Fund	Must be licensed to sell tax-exempt fuel.
Ala	Special fuel vendors license	Continuous	\$10.00	Department of Transportation, Motor Vehicle Division	Highway Users Revenue Fund	Filing fee per branch station \$5.
Ala	Operating license, distillate special fuels dealer	Continuous	-	Department of Finance and Administration, Motor Fuel Tax Section	Highway Users Revenue Fund	-
Ala	Operating license, liquefied gas special fuels dealer	Continuous	-	Department of Finance and Administration, Motor Fuel Tax Section	Highway Users Revenue Fund	-
Ariz	Motor oil fee	Quarterly	0.014	Department of Food and Agriculture, Division of Measurement Standards	Administration and Entertainment	Fee is per gallon not to exceed maximum of 2 cents per gallon.
Ariz	-	-	-	-	-	-
Ariz	Pump license	Oct. 1 - Sept. 30	32.00	Motor Vehicle Commissioner	General Fund	\$5 per extra pump at any one station.
Ariz	Seller's license, special fuels Examination of location of stations and pumps on trunk or State - and roads or in towns under 10,000 population	Continuous	280.00	-	With other motor vehicle receipts	Rate is per station, \$40 when sold, \$40 per pump added, \$40 per relocated pump.
Ariz	Retail license, gasoline	July 1 - June 30	5.00	Department of Transportation, Motor Fuel Tax Administration	Transportation Trust Fund	-
Ariz	Special fuel dealers license	July 1 - June 30	10.00	-	-	-
Cal	Pump license	Nov. 1 - Oct. 31	17.00	Department of Economic Development, Bureau of Licenses and Inspections	General Fund	License required for each pump.
Cal	Operating license	Annual	5.00	Department of Revenue	General Fund	-
Cal	Vendors refund permit pump registration	Continuous	-	Department of Revenue, Motor Fuel Tax Unit	-	-
Cal	Retail dealers permit	Calendar year	5.00	Department of Taxation	General Fund	-
Cal	Operating license	Continuous	\$0.00	Tax Commission	Tax Commission	-
Cal	Special fuel dealers license	-	-	-	-	-
Cal	-	-	-	-	-	-
Cal	Special fuel dealers license, diesel	Annual	\$0.00	Department of Revenue, Special Tax Division	Motor Vehicle Highway Account	-
Cal	Special fuel dealers license	Continuous	-	Department of Revenue, Estate Tax Division	-	License required for each type of special fuel sold.
Cal	Special fuel user - dealer license	Continuous	5.00	Department of Revenue, Business Tax Bureau, Motor Fuel Tax Section	General Fund	-
Cal	Liquefied petroleum user - dealer license	-	5.00	-	-	-
Cal	Distributors license	-	5.00	-	-	Motor fuel license required of any retail dealer if he sells any non-highway motor fuel.
Cal	Gasoline dealer	Continuous	-	Revenue Cabinet	-	-
Cal	Special fuel dealer	-	-	-	-	-
Cal	Liquefied petroleum gas dealer	-	-	-	-	-
Cal	Special fuel retail dealers license	Continuous	-	Department of Revenue	-	-
Cal	Special fuel dealers license	Continuous	-	Tax Assessor	-	-
Cal	Special fuel sellers license	Annual	-	Comptroller, Motor Fuel Tax Division	Transportation Trust Fund, Waterways Improvement Fund and Fisheries Research and Development Fund	-
Massachusetts	Motor fuel and/or lubricating oil sellers license	Calendar year	100.00	Executive Office Consumer Affairs, Division of Standards	General Fund	-
Massachusetts	Special fuel user - seller license	July 1 - June 30	1.00	-	-	-
Massachusetts	Antitrust sale permits	-	25.00	-	-	-
Michigan	Retail dealer certificate	Calendar year	10.00	Department of Treasury, Motor Fuel Tax Division	General Fund	-
Michigan	Retail diesel dealer license	Calendar year	10.00	-	-	-
Michigan	Liquefied petroleum license	Calendar year	1.00	-	-	-
Minnesota	Special fuel dealers license	Oct. 1 - Nov. 30	25.00	Department of Revenue, Petroleum Division	General Fund	-
Mississippi	Pump license	Annual	Varies	City or County Tax Collector	General Fund	Fee is \$2 to \$6 in municipal areas depending on population. Fee is \$1 in rural areas.

STATE LICENSES AND FEES IMPOSED ON RETAIL DEALERS OF MOTOR FUEL¹

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

TABLE MF-100
STATUS AS OF JANUARY 1, 1983

STATE	TYPE	TERM	RATE	ADMINISTRATIVE AGENCY	DISPOSITION OF REVENUE ²	REMARKS
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Missouri	Special fuel dealers license	Continuous	-	Department of Revenue	-	-
Montana	Operating license	Calendar year	Varies	Department of Business Regulations, Weights and Measures Division Department of Transportation	General Fund	-
	Special fuel dealers license	Continuous	-		-	-
Nebraska	Tax credit gasoline license	See remarks	-	Department of Revenue	-	License to sell "tax credit gasoline" extends to January 1 of the following year. Fee is per place of business.
	Special fuel dealers license	Continuous	1.00		General Fund	-
Nevada	Special fuel dealer's license	Continuous	-	Department of Motor Vehicles and Public Safety, Motor Carrier Division	Highway Fund	-
New Hampshire	-	-	-	-	-	-
New Jersey	Retail dealer license	3 Years	150.00	Department of the Treasury, Division of Taxation and Revenue	General Fund	-
New Mexico	Operating registration	Continuous	-	Department of Taxation and Revenue, Return Processing Division Motor Transportation Division	-	-
	Special fuel dealer's license	Calendar year	5.00		Motor Transportation Suspense Fund	License required for each place of business.
New York	-	-	-	-	-	-
North Carolina	Automobile service station license	July 1 - June 30	50.00	Department of Revenue, License and Excess Tax Division	General Fund	Rate applies to each service station location.
North Dakota	Liquefied petroleum gas retail dealer's permit	Continuous	20.00	Tax Commissioner, Motor Fuel Tax Section	Highway Tax Distribution Fund	-
Ohio	-	-	-	-	-	-
Oklahoma	Operating license	Continuous	-	Tax Commission	Retained by Tax Commission to defray costs of delinquent accounts	For liquefied petroleum gas only.
	Special fuel dealer's license	-	-		-	-
Oregon	Special fuel vendor's license	Continuous	-	Department of Transportation, Motor Vehicles Division	-	License fees are levied in same manner and for same purpose as those on any business using any measuring device. They are not considered to be highway user taxes.
Pennsylvania	Special fuel dealer-user license	Continuous	-	Department of Revenue	-	-
Rhode Island	Filling station or peddler license	Continuous	1.00	Department of Administration, Division of Taxation	General Fund	-
South Carolina	Refund gasoline dealer's permit	Continuous	-	Tax Commission	-	-
South Dakota	Special fuel distributor license Special fuel dealer license	Annual Annual	- -	Department of Revenue, Motor Vehicle Division	- -	Deals in tax-paid fuel only.
Tennessee	Sellers permit	Continuous	-	Department of Revenue	-	-
Texas	Aviation fuel dealer	Continuous	-	Comptroller of Public Accounts	-	Aviation fuel dealers purchase tax free aviation gas and jet fuel for delivery into aircraft.
	Liquefied petroleum gas dealer	Continuous	-		-	-
Utah	Dealer license User-dealer license, special fuel	Continuous Continuous	30.00 19.00	Tax Commission	General Fund	License required for each site.
Vermont	Deeal dealer license	June 1 - May 31	-	Department of Motor Vehicles	-	Monthly reporting (exemption available)
Virginia	Supplier license	Continuous	-	Department of Motor Vehicles	-	-
Washington	Special fuel dealer's license	April 15 - April 14	-	Department of Licensing, Private and Fuel Tax Division	Motor Vehicle Fund	-
West Virginia	Business transfer certificate	July 1 - June 30	15.00	Tax Department, Excise and License Tax Division	General Revenue Fund	Certificate required for each place of business.
Wisconsin	Special fuel user or dealer license	Continuous	-	Department of Revenue	Transportation Fund	-
Wyoming	Operating license	Continuous	5.00	Department of Transportation, Gasoline Tax Division	Department of Transportation	License required and fee charged for each place of business.

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

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

STATE LICENSES AND FEES IMPOSED ON USERS OF MOTOR FUEL¹

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

TABLE MF-108
STATUS AS OF JANUARY 1, 1965

STATE	TYPE	TERM	RATE	ADMINISTRATIVE AGENCY	DISPOSITION OF REVENUE 2/	REMARKS
	(1)	(2)	(3)	(4)	(5)	(6)
Alabama	Special fuel users license	Continuous	\$ 5.00	Department of Revenue	General Fund	No license required if user purchases tax-paid fuel only.
Alaska	Certificate of use	Annual	-	-	-	Certificate is required from buyer to purchase ex tax.
Arizona	Special fuel users license	Continuous	10.00	Department of Transportation, Motor Vehicle Division	Highway Users Revenue Fund	-
Arkansas	Gasoline bonded users license Distate special fuel users license Liquefied gas special fuel users permit Liquefied Petroleum Gas Board permit - Class 1	Continuous Annual	- Varies 200.00	Department of Finance and Administration, Motor Fuel Tax Section Liquefied Petroleum Gas Board	- Apportionment Fund Liquefied Petroleum Gas Board Fund	- From \$110 to \$444 (\$95 to \$180 for term vehicle), based on class of vehicle in lieu of gallons tax.
California	Special fuel users permit	Continuous	-	Board of Equalization	-	-
Colorado	Special fuel users permit	Calendar year	-	Department of Revenue	General Fund	-
Connecticut	Motor carrier decal	Calendar year	10.00	Department of Revenue Services	Special Transportation Fund	-
Delaware	Special fuel users license	July 1 - June 30	10.00	Department of Transportation, Motor Fuel Tax Administration	Transportation Trust Fund	-
Dist. of Col.	-	-	-	-	-	-
Florida	Motor carrier fuel tax permit	Annual	4.00	Department of Highway Safety and Motor Vehicles	Gas Tax Collection Trust Fund	-
Georgia	Motor carrier fuel tax permit	Annual	3.00	Department of Revenue, Motor Fuel Tax Unit	General Fund	Fee is per vehicle of more than 2 axles (including buses), road tractors and 2-axle vehicles over 26,000 lbs. g.v.w.
Hawaii	-	-	-	-	-	-
Idaho	Special fuel users permit IFTA permit	Continuous Annual	- 4.00	Tax Commission	Tax Commission Administration	- -
Illinois	Bulk users of special fuel	Continuous	-	Department of Revenue	-	-
Indiana	Special fuel users license, diesel	Continuous	25.00	Department of State Revenue, Special Tax Division	Motor Vehicle Highway Account	-
Iowa	Special fuel users license	Continuous	-	Department of Revenue	-	-
Kansas	Refund permit Special fuel users license Liquefied petroleum license Interstate motor fuel users license Motor carrier fuel trip permit	3 Years Continuous 1 Trip through State	8.00 5.00 5.00 - 10.00	Department of Revenue, Motor Fuel Tax Section Department of Revenue	General Fund Various highway funds	- - - - Authorized in lieu of compliance with Interstate Motor Fuel Use Act.
Kentucky	Motor carrier fuel tax permit	Annual	-	Transportation Cabinet	Road Fund	Short-term permits available for buses and any truck or tractor-trailer combination with 3 or more axles.
Louisiana	Special fuel users license	Continuous	-	Department of Revenue	-	-
Maine	Special fuel users license	Annual	-	Tax Assessor	-	-
Maryland	Special fuel users license	Annual	-	Comptroller, Motor Fuel Tax Division	Transportation Trust Fund, Waterways Improvement Fund and Fisheries Research and Development Fund.	- -
Massachusetts	Special fuel vehicle permit Special fuel suppliers license Special fuel user-seller license	Calendar year	7.00 1.00 1.00	Department of Revenue	Highway Fund	Fee is per vehicle. -
Michigan	Diesel motor carriers (3 or more axles, over 24,000 pounds) Resident fee Nonresident fee	May 1 - April 30	- 82.00 25.00	Department of Treasury, Motor Fuel Tax Division	Transportation Fund	Pays 6 cents per gallon less at pump. Quarterly report required.
Minnesota	Special fuel bulk purchasers license	Dec 1 - Nov 30	25.00	Department of Revenue, Petroleum Division	General Fund	-
Mississippi	-	-	-	-	-	-
Missouri	Special fuel users license	Continuous	-	Department of Revenue	-	-
Montana	Special fuel dealers license Special fuel users license IFTA license	Continuous Calendar year Calendar year	- - -	Department of Transportation	-	- -
Nebraska	Permit to purchase tax credit Gasoline interstate carrier permit Trip permit Special fuel users permit	Continuous 72 Hours Annual	1.00 1.00 10.00 60.00 Minimum	Department of Revenue	Administrative Expense of Tax Credits General Fund Highway Trust Fund	No credit for less than 40 gallons purchased. 3 percent administration fee for County Treasurer.

STATE LICENSES AND FEES IMPOSED ON USERS OF MOTOR FUEL¹

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

TABLE MF-108
STATUS AS OF JANUARY 1, 1983

STATE	TYPE	TERM	RATE	ADMINISTRATIVE AGENCY	DISPOSITION OF REVENUE ^{2/}	REMARKS
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Nevada	Special fuel users license	Calendar year	-	Department of Motor Vehicles and Public Safety, Motor Carrier Division	-	-
New Hampshire	Special fuel users license	Jan. 1 - Dec. 31	5.00	Department of Safety, Road Toll Administration	Highway Fund	-
New Jersey	-	-	-	-	-	-
New Mexico	Special fuel users permit	Calendar year	2.00	Motor Transportation Division	Road Fund	Fee is per vehicle.
New York	-	-	-	-	-	-
North Carolina	Highway fuel use tax registration ^{3/}	Continuous	-	Department of Revenue, Motor Fuel Tax Division	-	Fee is for vehicles with 3 or more axles, 2-axle vehicles over 26,000 lbs. g.v.w., and combinations over 26,000 lbs. g.v.w.
North Dakota	Motor fuel importer for use license	2 Years, expires on June 30 of odd year	15.00	Tax Commissioner, Motor Fuel Tax Section	Highway Tax Distribution Fund	-
	Gas tax assignment permit to farmers	Continuous	-	-	-	-
Ohio	-	-	-	-	-	-
Oklahoma	Special fuel users license	Continuous	1,000.00	Tax Commission	Retained by Tax Commission to defray costs of delinquent accounts	-
	Motor fuel importer for use license (also diesel)	-	-	-	-	-
Oregon	Special fuel users license	Continuous	-	Department of Transportation, Motor Vehicles Division	-	No license required for vehicle with gross combined weight less than 26,000 lbs. if tax paid at time of sale
Pennsylvania	Special fuel dealer-user license	Continuous	-	Department of Revenue	-	-
Rhode Island	-	-	-	-	-	-
South Carolina	Users identification	2 Years	8.00	Tax Commission	Highway Fund; additional fee to Motor Transportation Fund for distribution to incorporated cities and towns	-
South Dakota	Bulk purchaser license, liquefied petroleum gas	Annual	-	Department of Revenue, Motor Vehicle Division	-	-
	Special fuel users license	Annual	-	-	-	-
Tennessee	Limited users permit	Continuous	-	Department of Revenue	-	-
Texas	Refund filing fee interstate trucker, gasoline and diesel fuel	-	1.50	Comptroller of Public Accounts	Comptroller's enforcement	-
	Interstate truckers permit, liquefied gas	Continuous	-	-	-	-
	Diesel fuel user	Continuous	-	-	-	-
	Diesel prepaid user and liquefied gas prepaid user	Annual	-	-	-	Prepaid annual rate based on vehicle weight
Utah	Special fuel users permit ^{4/}	Annual	(5)	Tax Commission	Transportation Fund	-
Vermont	Special fuel powered motor vehicle license fee	Annual	See remarks	Department of Motor Vehicles	Transportation Fund	Fuel user license incorporated into registration fee (Vermont registered only). Fuel user licenses required for vehicles registered in other States. (See also Table MV-103.)
Virginia	Bulk user license	Continuous	-	Department of Motor Vehicles	-	-
Washington	IFTA license	Annual	-	Department of Licensing, Prorate and Fuel Tax Division	Motor Vehicle Fund	-
	Refund permit	Continuous	-	-	-	-
West Virginia	Motor carrier road tax registration fee	July 1 - June 30	5.00	Tax Department, Division of Excise and License Tax	Cash Funds Numbers 1 and 2	Fee is per vehicle.
Wisconsin	Special fuel user or dealer license	Continuous	-	Department of Revenue	Transportation Fund	-
Wyoming	Special fuel user license	Continuous	10.00	Department of Transportation	Department of Transportation	-

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

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

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

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

STATE LIQUID-FUELS INSPECTION FEES¹

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

TABLE MF-110
STATUS AS OF JANUARY 1, 1993

STATE	AMOUNT FOR INSPECTION OF PETROLEUM PRODUCTS			INSPECTION AND/OR COLLECTION AGENCY	DISPOSITION OF REVENUE	REMARKS
	FEE (CENTS) 2/	UNIT 3/	PRODUCTS INSPECTED (MOTOR FUEL AND OTHER) (3)			
Alabama	2	Gallon	Gasoline, benzene, diesel fuel, kerosene, naphtha	Department of Agriculture and Industries	First \$ 175,000 to Agriculture Fund each month; balance to Public Road and Bridge Fund and to counties and cities	1 Cent kerosene except 0.025 cent for jet, maritime, farm tractor and railroad locomotive fuel.
Alaska	-	-	-	-	-	-
Arizona	-	-	All	State Inspector, Department of Weights and Measures	-	-
Arkansas	-	-	Aviation gasoline, distillate, kerosene, motor fuel	State Division of Weights and Measures	-	-
California	-	-	Gasoline, lubricating oil, diesel fuel, motor fuel, antifreeze, brake fluid, transmission fluid	Department of Food and Agriculture, Division of Measurement Standards	Petroleum Products Enforcement Program	-
Colorado	-	-	All	State Inspector of Oils	-	-
Connecticut	-	-	-	-	-	-
Delaware	-	-	Gasoline, distillate	Department of Transportation, Motor Fuel Tax Administration	-	All expenses for testing are paid from Transportation Trust Fund
Dist. of Col.	-	-	-	-	-	-
Florida	0.125	Gallon	Gasoline, kerosene, signal oil, diesel fuel, gasohol	Department of Agriculture	General Inspection Fund	All revenue used by Department of Agriculture. No fee on diesel fuel
Georgia	-	-	All, except liquefied petroleum gas	Department of Agriculture, Oil Inspection Unit	-	-
Hawaii	-	-	-	-	-	-
Idaho	-	-	-	-	-	-
Illinois	-	-	-	-	-	-
Indiana	0.8	Gallon	Gasoline, kerosene, jet fuel and number 1 fuel oil	Special Tax Division, Department of Revenue	General Fund	-
Iowa	-	Barrel	Motor fuel, illuminating oil	Inspection, Motor Fuel and Oils Laboratory, collection, Department of Agriculture	General Revenue Fund 4/	Fee charged for analysis initiated by dealer. No fee is assessed for regular inspections by the Department.
Kansas	1	Barrel	Gasoline, kerosene	Department of Revenue, Motor Fuel Tax Section, Kansas Department of Agriculture Weights and Measures	General Fund	-
Kentucky	-	-	-	-	-	-
Louisiana	0.031	Gallon	Gasoline, jet fuel, kerosene, tractor fuel	Department of Revenue, Petroleum Products Tax Division	Retained for costs of inspection	-
Maine	-	-	Lubricating oil, motor fuel	Bureau of Taxation, Excise Tax Division	-	Fees for analysis paid from annual appropriation of excise tax division
Maryland	-	-	All	Comptroller, Motor Fuel Tax Division	-	-
Massachusetts	-	-	Lubricating oil, motor fuel	Executive Office Consumer Affairs, Division of Standards	-	Inspection made at discretion of Executive Office Consumer Affairs, Division of Standards
Michigan	\$15.00	-	Petroleum products	Department of Agriculture	-	For purposes of funding the gasoline inspection and testing program.
Minnesota	0.00025	Gallon	All	Department of Revenue, Petroleum Division	General Revenue Fund 4/	-
Mississippi	-	-	All	State Tax Commission	-	Inspection performed at discretion of State Tax Commission or appointed agent.
Missouri	0.5 - 1.5	Barrel	Kerosene, motor fuel	Department of Agriculture, Weights and Measures Division	Petroleum Inspection Fund	Fee is at discretion of Collector of Revenue.
Montana	-	-	All	Department of Business Regulations, Weights and Measures Division	General Revenue Fund	Inspection fee is included in license fee.
Nebraska	-	-	All	State Department of Revenue	-	-
Nevada	0.055	Gallon	Lubricating oil, motor fuel	Inspection, State Sealer; collec- tion, Department of Taxation	Petroleum Products Inspection Fund for administration costs; balance to General Fund	-

STATE LIQUID-FUELS INSPECTION FEES¹

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

TABLE MF-110
STATUS AS OF JANUARY 1, 1993

STATE	AMOUNT FOR INSPECTION OF PETROLEUM PRODUCTS			INSPECTION AND/OR COLLECTION AGENCY	DISPOSITION OF REVENUE	REMARKS
	FEE (CENTS) 2/	UNIT 3/	PRODUCTS INSPECTED (MOTOR FUEL AND OTHER)			
	(1)	(2)	(3)	(4)	(5)	(6)
New Hampshire	-	-	All	Local Inspector appointed by local government officials.	-	-
New Jersey	-	-	-	-	-	-
New Mexico	-	-	Motor fuel	Department of Agriculture	-	Any liquid believed to be motor fuel may be analyzed.
New York	0.0005	Gallon	Motor fuel	Department of Tax and Finance	-	Revenue used to test quality of motor fuels used in New York State.
North Carolina	0.25	Gallon	All kerosene, gasoline and other fuels used as motor fuel	Inspection, Commissioner of Agriculture; collection, Department of Revenue	Costs of inspection and administration, remainder on highway use fuel to leasing underground storage tank fund, remainder on non-highway use fuel to State General Fund.	-
North Dakota	.025	Gallon	Gasoline, diesel fuel, heating oil, kerosene, tractor fuel	State Laboratories Department	General Revenue Fund	For inspection, administrative authority is vested in the State Food Commissioner and Chemist. Enforcement and field supervision are under the Laboratories Department. The two offices jointly supervise the Oil Inspection Department.
Ohio	-	-	-	-	-	-
Oklahoma	0.08	Gallon	Gasoline, burning oil, kerosene, naphtha	Inspection, Corporation Commission; collection, Tax Commission	General Revenue Fund	Fee levied as an excise tax and collected in same manner as other motor fuel taxes. Mine lamp oil, paraffin wax and fuel for industrial heating or gas manufacture are not inspected. Generally, the inspection laws are not enforced.
Oregon	-	-	-	-	-	-
Pennsylvania	-	-	-	-	-	-
Rhode Island	-	-	-	-	-	-
South Carolina	0.25	Gallon	All	Department of Agriculture	State General Fund 4/	Greases, motor oils, residual fuels, and special use liquid fuels not inspected.
South Dakota	-	-	All	Department of Commerce and Consumer Affairs	-	-
Tennessee	1.4	Gallon	All	Department of Revenue	\$12,017,000 annually to cities and counties; 98 percent of remainder to Highway Fund, balance to General Fund.	Fees on fuel in transit are 0.8 cent per gallon for first 50 gallons and 0.8 cent for each additional gallon. Fuel temporarily stored for export is 0.05 cent and petroleum products not subject to inspection are 0.7 cent.
Texas	-	-	-	-	-	-
Utah	-	-	All	Department of Agriculture	General Fund	-
Vermont	-	-	Illuminating oils	Inspection by persons appointed by town or village trustees per 9 VSA Section 3341-3348	-	-
Virginia	-	-	Gasoline, diesel fuel, alcohol fuels	Department of Agriculture and Consumer Services	-	-
Washington	- See remarks	-	Motor fuel Oxygenated fuels	Department of Agriculture Local air pollution control authorities	-	Does not apply to aviation fuel, LPG, and marine fuel. Fees from \$500 (small volume blender) to \$25,000 (very large volume blender)
West Virginia	-	-	-	-	-	-
Wisconsin	2	Gallon	Gasoline, kerosene, fuel oil, burner oil, diesel fuel oil	Department of Industry, Labor and Human Relations	Program revenue	-
Wyoming	-	-	All	Commissioner of Agriculture	-	-

1/ In the States for which no entries appear, petroleum products are not inspected.
2/ Fees are in cents unless noted otherwise.
3/ Barrels are 50 gallon capacity.
4/ Costs of inspection are paid by appropriation from State General Fund.

TAX RATES ON MOTOR FUEL – APRIL 1, 1993¹

TABLE MF-121T
SHEET 1 OF 2
MAY 1993

(CENTS PER GALLON)

STATE	GASOLINE		DIESEL		LIQUEFIED PETROLEUM GAS		GASOHOL 2/		
	RATE	EFFECTIVE DATE	RATE	EFFECTIVE DATE	RATE	EFFECTIVE DATE	RATE	EFFECTIVE DATE	EXEMPTION
Alabama *	18	06/01/92	19	06/01/92	17	06/01/92	18	06/01/92	-
Alaska	8	07/01/91	8	07/01/91	-	-	-	-	8
Arizona	18	07/01/90	18	07/01/90	18	07/01/90	18	07/01/90	-
Arkansas *	18.7	04/01/91	18.7	04/01/91	16.5	03/01/91	18.7	04/01/91	-
California *	17	01/01/93	17	01/01/93	6	01/01/76	17	01/01/93	-
Colorado *	22	01/01/91	20.5	01/01/92	20.5	01/01/92	22	01/01/91	-
Connecticut	28	01/01/93	18	09/01/91	28	01/01/93	27	01/01/93	1
Delaware *	19	01/01/91	19	01/01/91	19	01/01/91	19	01/01/91	-
Dist. Of Col.	20	10/01/92	20	10/01/92	20	10/01/92	20	10/01/92	-
Florida *	11.8	01/01/93	21	01/01/93	13.2	01/01/93	11.8	01/01/93	-
Georgia	7.5	07/01/71	7.5	07/01/71	7.5	07/01/71	7.5	07/01/71	-
Hawaii	16	07/01/91	16	07/01/91	11	07/01/91	16	07/01/91	-
Idaho *	21	04/01/91	21	04/01/91	21	04/01/91	21	05/01/92	-
Illinois *	19	01/01/90	21.5	01/01/90	19	01/01/90	19	01/01/90	-
Indiana *	15	04/01/88	16	04/01/88	-	-	15	04/01/88	-
Iowa	20	01/01/89	22.5	01/01/89	20	01/01/89	19	01/01/89	1
Kansas *	18	07/01/92	20	07/01/92	17	07/01/92	18	07/01/92	-
Kentucky *	15.4	04/09/90	12.4	04/09/90	15	04/09/90	15.4	04/09/90	-
Louisiana *	20	01/01/90	20	01/01/90	20	01/01/90	20	01/01/90	-
Maine	19	07/17/91	20	04/01/89	18	04/01/89	19	07/17/91	-
Maryland	23.5	05/01/92	21.75	01/01/93	21.75	01/01/93	23.5	05/01/92	-
Massachusetts *	21	01/01/91	21	01/01/91	9.7	01/01/93	21	01/01/91	-
	21	01/01/91	21	01/01/91	9.3	04/01/93	21	01/01/91	-
Michigan *	15	01/01/84	15	01/01/84	15	01/01/84	15	01/01/84	-
Minnesota *	20	05/01/88	20	05/01/88	20	05/01/88	20	05/01/88	-
Mississippi *	18.2	07/01/90	18.2	07/01/90	17	01/01/89	18.2	07/01/90	-
Missouri *	13.03	04/01/92	13	04/01/92	13	04/01/92	13.03	04/01/92	-
Montana *	21.4	09/01/92	21.4	09/01/92	-	-	21.4	09/01/92	-
Nebraska *	25.2	01/01/93	25.2	01/01/93	24.6	01/01/93	25.2	01/01/93	-
	23.3	04/01/93	23.3	04/01/93	22.7	04/01/93	23.3	04/01/93	-
Nevada	24	10/01/92	27	10/01/92	23	10/01/92	24	10/01/92	-
New Hampshire *	18.6	06/16/91	18.6	06/16/91	18	06/16/91	18.6	06/16/91	-
New Jersey *	10.5	07/01/88	13.5	07/01/88	5.25	07/01/88	10.5	01/01/92	-
New Mexico *	17	07/01/90	17	07/01/90	16	07/01/90	17	07/01/91	-
New York *	22.89	01/01/92	24.84	01/01/92	8	01/01/92	22.89	01/01/92	-
North Carolina *	22.3	01/01/93	22.3	01/01/93	22.3	01/01/93	22.3	01/01/93	-
North Dakota *	17	07/01/89	17	07/01/89	17	07/01/89	17	07/01/91	-
Ohio *	21	07/01/91	21	07/01/91	21	07/01/91	21	07/01/91	-
Oklahoma *	17	07/01/89	14	07/01/89	17	07/01/89	17	07/01/89	-
Oregon *	24	01/01/93	24	01/01/93	24	01/01/93	19	01/01/93	5
Pennsylvania *	22.35	09/01/91	22.35	09/01/91	22.35	09/01/91	22.35	09/01/91	-
Rhode Island *	26	04/01/91	26	04/01/91	26	04/01/91	26	04/01/91	-
South Carolina	16	01/01/89	16	01/01/89	16	01/01/89	16	01/01/91	-
South Dakota *	18	04/01/88	18	04/01/88	16	04/01/88	16	04/01/88	2
Tennessee *	20	04/01/89	17	04/01/90	14	04/01/90	20	04/01/89	-
Texas *	20	10/01/91	20	10/01/91	15	01/01/87	20	10/01/91	-
Utah *	19	04/01/87	19	04/01/87	19	04/01/87	19	04/01/87	-
Vermont *	16	07/01/89	17	07/01/89	-	-	16	07/01/89	-
Virginia *	17.5	07/01/92	16	07/01/92	16	07/01/92	17.5	07/01/92	-
Washington *	23	04/01/91	23	04/01/91	-	-	20.7	04/01/91	2.3
West Virginia *	20.35	04/01/89	20.35	04/01/89	20.35	04/01/89	20.35	04/01/89	-
Wisconsin *	22.2	04/01/91	22.2	04/01/91	22.2	04/01/91	22.2	04/01/91	-
	23.2	04/01/93	23.2	04/01/93	23.2	04/01/93	23.2	04/01/93	-
Wyoming *	9	07/01/89	9	07/01/89	-	-	5	07/01/89	4
Mean	18.66		18.74		15.39		18.2		
Weighted Avg.	18.28		18.72		12.19		18.28		
Federal Tax	14.1	12/01/90	20.1	12/01/90	14	12/01/90	8.7	12/01/90	5.4

TAX RATES ON MOTOR FUEL – APRIL 1, 1993¹

TABLE MF-121T
SHEET 2 OF 2
MAY 1993

STATE	SALES TAX	
	PERCENT	REMARKS
Alabama	4	Applies to fuel not taxable under gallonage tax laws.
Arizona	5	Applies to fuel not taxed under the motor-fuel or use-fuel taxes.
Arkansas	4.5	Special fuel for municipal buses and gasoline are exempt.
California	8	Applies to sales price including Federal and State motor-fuel taxes.
Del. Or Col.	8	Applies to fuel not taxable under gallonage tax laws.
Georgia	3	A second motor-fuel tax applies to sales price including Federal motor-fuel tax.
Hawaii	4	Applies to sales price excluding Federal and State motor-fuel taxes. Alcohol fuels are exempt.
Illinois	8.25	Applies to sales price excluding Federal and State motor-fuel taxes. For gasoline, only 70 percent of the price is subject to sales tax.
Indiana	5	Applies to sales price excluding Federal and State motor-fuel taxes.
Iowa	5	Fuel on which the gallonage tax was paid and not refunded is exempt. Gasohol is exempt.
Kansas	4.9	Applies to fuels not taxable under the gallonage tax laws.
Kentucky	6	Applies to sales price exclusive of Federal tax, of fuels not taxable under the gallonage tax laws.
Louisiana	4	Fuels subject to gallonage tax are exempt. Gasohol is exempt if alcohol produced in State.
Maine	6	Applies to motor fuel not taxed at the maximum rate for highway use under the gallonage tax laws.
Massachusetts	5	Applies to fuels not taxable under the gallonage tax laws.
Michigan	4	Applies to sales price including Federal gallonage tax except when used in a passenger vehicle with capacity of 10 or more for hire over regularly scheduled routes in Michigan.
Minnesota	6	Applies to fuels not taxable under the gallonage tax laws.
New Mexico	5	Applies to fuels not taxable under the gallonage tax laws. Ethanol blends deductible under the gasoline tax laws are exempt.
New York	4	Applies to sales price including Federal motor-fuel tax.
North Dakota	5	Applies to fuels not taxable under the gallonage tax laws.
Ohio	5	Applies to fuels not taxable under the gallonage tax laws.
Oklahoma	4.5	Applies to fuels not taxable under the gallonage tax laws.
Pennsylvania	6	Applies to fuels not taxable under the gallonage tax laws.
Rhode Island	7	Applies to sales price. Gasoline is exempt.
South Carolina	5	Applies to sales price of aviation gasoline only.
South Dakota	4	Applies to fuels not taxable under the gallonage tax laws.
Tennessee	4.5	Applies to sales price of aviation fuel only.
Texas	8.25	Applies to fuels not taxed or exempted under other laws.
Utah	5	Applies to fuels not taxable under the gallonage tax laws.
Virginia	2	Applies to retail sales within a county or city which is a member of any transportation district in which a heavy rail commuter mass transportation system or a bus commuter mass transportation system is owned and operated by a transportation agency.
Washington	6.5	Applies to sales price excluding Federal and State gallonage taxes. The following are exempt: certain providers of public transportation of handicapped persons; alcohol for use as motor vehicle fuel, and certain commercial fishing vessels.
Wisconsin	5	Applies to fuels not taxable under the gallonage tax laws.
Wyoming	3	Applies to sales price of LPG. Gasoline and diesel subject to gallonage tax are exempt.

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

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

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

California – LPG users may pay an annual fee in lieu of the gallonage tax.

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

Delaware – Rates are variable, adjusted annually.

Florida – Tax rates are variable, adjusted annually. For gasoline and gasohol, in addition to the rates shown, there is a State-imposed State Comprehensive Enhanced Transportation System (SCETS) tax that varies by county from 0-4.3¢ per gallon. All but 2 counties levy the SCETS tax, but several levy less than the maximum rate. LPG vehicles registered in the State pay an annual fee in lieu of the tax on alternative fuels and the SCETS tax.

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

Illinois – Motor carriers pay an additional \$1¢ per gallon on diesel.

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

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

Kentucky – Tax rates are variable, adjusted quarterly. A 2% surtax is imposed on gasoline and 4.7% on special fuels for any vehicle with 3 or more axles. There is an additional 2¢ per gallon surtax on vehicles with a combined license weight over 50,000 pounds. The gasoline, gasohol, and diesel rates include 0.4¢ per gallon Petroleum Environmental Assurance Fee.

Louisiana – Owners of LPG vehicles of 10,000 pounds or less gross vehicle weight pay an annual fee based on mileage. There is a producer credit of \$1.40 per gallon of ethanol.

Massachusetts – Tax rates are variable, adjusted quarterly.

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

Minnesota – Owners of LPG vehicles registered in the State pay an annual fee based on weight and mileage in lieu of the gallonage tax. There is a credit of 20¢ per gallon of alcohol used to make gasohol.

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

Montana – The gasoline and gasohol rates include 0.03¢ per gallon inspection fee. LPG vehicles 10,000 pounds or less gross vehicle weight registered in the State pay an annual fee in lieu of the gallonage tax.

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

Nebraska – Rates are variable, adjusted quarterly. The gasoline, gasohol, and diesel rates include 0.6¢ per gallon Petroleum Release Remedial Action Fee.

New Hampshire – The gasoline, gasohol, and diesel rates include 0.6¢ per gallon Oil Discharge and Deposal Cleanup Fee. Alternative fuel vehicles pay twice the usual registration fee in lieu of the gallonage tax.

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

New Mexico – The gasoline, gasohol, and diesel rates include the Petroleum Products Loading Fee of \$40 per 8,000 gallons (1¢ per gallon). Owners of LPG-powered vehicles up to 26,000 pounds gross vehicle weight may pay an annual fee in lieu of the gallonage tax.

New York – Rates are variable, adjusted annually. There is an additional tax on motor carriers of 8.1¢ per gallon of gasoline and 8.8¢ on diesel. Rates include the Petroleum Business Tax of 14.6¢ per gallon. The gasoline and gasohol rates include 0.5 mill (0.05¢) per gallon Petroleum Testing Fee.

North Carolina – Rates are variable, adjusted semiannually.

North Dakota – A special excise tax of 2% is imposed on all sales of special fuel (diesel or LPG) that are exempted from the gallonage tax if the fuel is sold for use in the State. There is a producer credit of 40¢ per gallon of agriculturally derived alcohol produced in the State and used to make gasohol.

Ohio – Rates are variable, adjusted annually. Commercial vehicles formerly subject to the highway use tax pay an additional 3¢ per gallon. Dealers are refunded 15¢ per gallon of each qualified fuel (ethanol or methanol) blended with unleaded gasoline.

Oklahoma – Rates shown include 1¢ per gallon tax dedicated to the Petroleum Underground Tank Release Environmental Cleanup Indemnity Fund. When the Fund reaches specified balance, future tax revenues will be deposited in a highway fund. The gasoline, gasohol, and LPG rates include 0.06¢ for fuel inspection. LPG users may pay an annual fee in lieu of the gallonage tax.

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

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

Rhode Island – Rates are variable, adjusted quarterly.

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

Tennessee – LPG users without permits must pay in advance at the beginning of the fiscal year, others pay quarterly. Fee is based on vehicle weight and fuel efficiency.

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

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

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

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

Washington – Owners of LPG vehicles pay an annual fee. There is a credit of 80% of the gasoline rate for every gallon of alcohol used in gasohol.

West Virginia – Rates are variable, adjusted annually.

Wisconsin – Rates are variable, adjusted annually.

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

2/ The gasoline rates shown are for gasoline blended with 10 percent ethanol.

SUMMARY OF STATE MOTOR-VEHICLE REGISTRATION FEE SCHEDULES¹

BASED ON REPORTS OF STATE AUTHORITIES

TABLE MV-103
2/ STATUS AS OF JANUARY 1, 1993

STATE	I. AUTOMOBILES				II. SINGLE-UNIT TRUCKS					
	FEE BASIS	APPROXIMATE RANGE 3/		FEE FOR TYPICAL VEHICLE 4/	FEE BASIS	APPROXIMATE FEE RANGE 5/		FEE FOR TYPICAL VEHICLE 7/		HEAVY SINGLE-UNIT 8/
		FROM	TO			REGULAR REGISTRATION	SPECIAL RATES FOR FARM TRUCKS 9/	NON-FARM	FARM	
Alabama	(1) Flat fee. A \$1.25 issuance fee is included in columns (2) through (4).	(2) \$24.25	(3) \$24.25	(4) \$24.25	(5) Gross weight groups. A \$1.25 issuance fee is included in columns (6), (9) and (10).	(6) \$23 for up to 8,000 pounds to \$845 for 80,001 pounds and over.	(7) \$30 for up to 30,000 pounds to \$85 for 42,000 pounds.	(8) \$171.25	(9) \$31.25	(10) \$651.25
Alaska	Flat fee.	35.00	35.00	35.00	Unladen weight.	\$51 for 5,000 pounds or less to \$221 for 16,001 pounds and over. Pickup trucks 6,000 pounds or less pay \$40.	Trucks not exceeding a total net weight of 16,000 pounds registered for \$35.	66.00	35.00	221.00
Arizona	Flat fee.	6.00	6.00	6.00	Flat fee plus gross weight groups.	\$6.00 flat fee plus \$7.50 for 8,000 pounds or less to \$324.00 for 30,000 pounds. A \$4.00 commercial fee is included in columns (8) and (9).	No special rates.	156.00	156.00	-
Arkansas	Unladen weight groups: \$17 for 3,000 pounds or less; \$25 for 3,001 to 4,500 pounds; \$30 for 4,501 pounds and over.	17.00	25.00	25.00	Flat fee plus gross weight groups.	\$21.00 for 6,000 pounds or less to \$12.35 per 1,000 pounds for 60,000 pounds.	Weight fee based on gross weight and number of axles, with a minimum fee of \$32.50 and a maximum fee of \$163.00 for a 5-axle vehicle.	111.00	65.00	-
California	Flat fee.	26.00	26.00	26.00	Flat fee plus weight fee based on unladen weight and number of axles.	\$26 flat fee plus \$6 for a 2-axle truck 3,000 pounds or less to \$924 for a 3-axle truck 15,000 pounds and over.	No special rates.	262.00	262.00	952.00
Colorado	Empty weight groups: \$6.00 for 2,000 pounds or less; \$6.00 plus 20 cents per cwt. over 2,000 pounds; \$12.50 plus 60 cents per cwt. over 4,500 pounds. An additional registration fee of \$12.00 for vehicles less than 7 yrs. old; \$10.00 for 7 yrs. but less than 10 yrs; and \$7.00 for 10 yrs. and older. An additional fee of \$1.50, a \$1.00 clerk fee, a 50 cent emissions fee and a \$1.00 Emergency Medical Network fee are included in columns (2) through (4).	17.00	26.20	24.60	Empty weight for 16,000 pounds or less. Declared gross weight plus annual mileage groups for over 16,000 pounds.	\$7.60 for 2,000 pounds or less to \$233.00 for 16,000 pounds. An additional registration fee of \$12.00 for vehicles less than 7 yrs. old; \$10.00 for 7 yrs. but less than 10 years; and \$7.00 for 10 years and older. \$179.00 for 16,001 pounds and driven less than 2,500 miles per year to \$2,069.00 for over 74,000 pounds and driven more than 30,000 miles per year plus \$10.00. An additional fee of \$1.50, a \$1.00 clerk fee, a 50 cent emission fee and a \$1.00 Emergency Medical Network fee are included in columns (8) and (10).	\$6.20 for 2,000 pounds or less to \$110.00 plus \$1.50 per cwt. for over 16,000 pounds. An additional registration fee of \$12.00 for vehicles less than 7 yrs. old; \$10.00 for 7 yrs. but less than 10 yrs; and \$7.00 for 10 yrs. and older. An additional fee of \$1.50, a \$1.00 clerk fee, a 50 cent emissions fee and a \$1.00 Emergency Medical Network fee are included in column (9).	115.00	44.10	1,786.00
Connecticut	Flat fee for 2-year period.	70.00	70.00	70.00	Gross weight.	\$1.15 per cwt. for up to 20,000 pounds to \$1.90 per cwt. for over 73,000 pounds. Minimum fee: \$39.00.	No special rates.	194.00	194.00	-
Delaware	Flat fee. \$20 per year of registration.	20.00	20.00	20.00	Gross weight.	\$20 for first 5,000 pounds and \$12 for each additional 1,000 pounds.	\$20.00 for first 5,000 pounds and \$2.60 for each additional 1,000 pounds.	184.00	51.20	632.00

SUMMARY OF STATE MOTOR-VEHICLE REGISTRATION FEE SCHEDULES¹

TABLE MV-103

2/ STATUS AS OF JANUARY 1, 1993

BASED ON REPORTS OF STATE AUTHORITIES

STATE	1. AUTOMOBILES				2. SINGLE-UNIT TRUCKS					
	FEE BASIS	APPROXIMATE RANGE 3/		FEE FOR TYPICAL VEHICLE 4/	FEE BASIS	APPROXIMATE FEE RANGE 5/		FEE FOR TYPICAL VEHICLES 7/		HEAVY SINGLE-UNIT 8/
		FROM	TO			REGULAR REGISTRATION 6/	SPECIAL RATES FOR FARM TRUCKS 6/	NON-FARM 9/	FARM 9/	
District of Columbia	(1) Empty weight groups: \$ 55 for 3,499 pounds or less to \$ 86 for 3,500 pounds and over. A \$ 10 inspection fee is assessed in addition to the fees shown.	(2) 55.00	(3) 86.00	(4) 55.00	(5) Empty weight groups. A \$ 10 inspection fee is assessed in addition to the fees shown.	(6) \$ 95 for less than 3,000 pounds to \$ 479 for 16,000 pounds and over.	(7) No special rates.	(9) 176.00	(9) 176.00	(10) -
Florida	Empty weight groups: \$ 14.50 for 2,499 pounds or less to \$ 32.50 for 3,500 pounds and over. A \$ 3.00 service charge, a 50-cent reflectorized plate fee, a 50-cent fee for Real Time Vehicle Information System fee, a \$ 1.00 Air Pollution Control fee, a 50-cent Transportation Disadvantaged fee, \$ 1.00 Law Enforcement Radio System fee, a \$2.00 License Plate Replacement fee, a \$ 2.00 surcharge, a 50-cent fee for Theft Prevention Program and a 10-cent Emergency Medical Services fee are included in columns (2) through (4).	25.60	43.60	33.60	Empty weight groups: \$ 14.50 for 1,999 pounds or less to \$ 32.50 for 3,001 pounds to 5,000 pounds. Add-on fees identical to those listed in column (1) for automobiles. Gross weight groups: Twelve different weight groups for vehicles over 5,000 pounds, ranging from flat rate of \$ 45.00 to \$ 979.00. Add-on fees are similar to those listed in column (1) for automobiles, except that Transportation Disadvantaged fee does not apply, and for vehicles of 10,000 pounds or more there is an additional \$ 5.00 surcharge. Add-on fees are included in columns (6) through (9).	\$ 25.60 flat fee for 1,999 pounds or less to \$ 994.60 for 72,000 pounds or more.	No special rates. Vehicles classified as "goats" are registered for \$ 18.10.	146.60	146.60	-
Georgia	Flat fee.	20.00	20.00	20.00	Gross weight.	\$ 20 for 14,000 pounds or less to a maximum of \$ 75 for over 30,000 pounds. "not for hire" straight trucks, or to a maximum of \$ 150 for over 30,000 pounds. "for hire" straight trucks.	Flat fee of \$ 20.	25.00	20.00	-
Hawaii	Flat fee (\$ 20.00) plus net weight tax of 1.25 cent per pound (\$ 12.00 minimum) for the City and County of Honolulu, 0.5 cent per pound (\$ 6.00 minimum) for Hawaii County, 0.75 cent per pound (\$ 6.00 minimum) for Maui County, and 0.75 cent per pound (\$ 12.00 minimum) for Kauai County. Plus State net weight tax 0.75 cent per pound for 4,000 pounds or less; 1 cent per pound for 4,001 to 7,000 pounds; 1.25 cent per pound for 7,001 to 10,000 pounds; flat rate of \$150.00 for over 10,000 pounds. 9/	9/ 63.62 10/ 47.95 53.24 52.74	9/ 114.31 10/ 83.36 93.69 93.19	9/ 66.70 10/ 63.50 71.90 71.40	Flat fee (\$ 20) plus net weight tax of 2 cents per pound for the City and County of Honolulu and Kauai County, 1 cent per pound for Hawaii County and 1.5 cents per pound for Maui County. Plus State net weight tax 0.75 cent per pound for 4,000 pounds or less; \$ 1 per pound for 4,001 to 7,000 pounds; 1.25 cent per pound for 7,001 to 10,000 pounds; flat rate of \$ 150 for over 10,000 pounds. 9/	\$ 104.00 for 3,000 pounds to \$ 571.50 for 20,000 pounds for the City and County of Honolulu, \$ 103.50 to \$ 571.00 for Kauai County, \$ 89.00 to \$ 471.50 for Maui County and \$ 74.00 to \$ 371.50 for Hawaii County.	\$ 104.00 for 3,000 pounds to \$ 421.50 for 20,000 pounds for the City and County of Honolulu, \$ 103.50 to \$ 421.00 for Kauai County, \$ 89.50 to \$ 321.50 for Maui County and \$ 74.00 to \$ 221.50 for Hawaii County. Vehicles over 6,000 pounds used for agricultural purposes are not subject to the State weight tax.	10/ 278.64 11/ 199.52 239.08 278.14	10/ 179.74 11/ 100.62 140.16 179.24	- - - -
Idaho	Age groups: \$16.06 for vehicles over 8 years old to \$36.46 for vehicles 1 and 2 years old. A \$2.50 reflectorized plate fee (\$5.00 per automobile) is assessed when new plates are issued. A \$1.25 emergency medical services fee is included in columns (2) through (4).	17.33	37.73	27.53	Gross weight groups. A \$ 2.50 reflectorized plate fee (\$ 5.00 per truck) is assessed when new plates are issued. A \$ 1.25 emergency medical services fee is included in columns (8), (9) and (10).	\$ 30.60 for 16,000 pounds or less to \$ 515.40 for 50,001 to 60,000 pounds. \$ 120.00 plus use fee for 60,001 pounds and over.	\$ 31.06 for 8,001 to 16,000 pounds to \$ 311.66 for 50,001 to 60,000 pounds. \$ 120.00 plus use fee for 60,001 pounds and over.	62.33	62.33	313.13

SUMMARY OF STATE MOTOR-VEHICLE REGISTRATION FEE SCHEDULES¹

TABLE MV-103
2/ STATUS AS OF JANUARY 1, 1993

BASED ON REPORTS OF STATE AUTHORITIES

STATE	FEE BASIS	1. AUTOMOBILES			2. SINGLE-UNIT TRUCKS					
		APPROXIMATE RANGE 3/		FEE FOR TYPICAL VEHICLE 4/	FEE BASIS	APPROXIMATE FEE RANGE 5/		FEE FOR TYPICAL VEHICLE 7/		HEAVY SINGLE-UNIT 8/
		FROM	TO			REGULAR REGISTRATION	SPECIAL RATES FOR FARM TRUCKS 6/	NON-FARM	FARM	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Illinois	Flat fee.	48.00	48.00	48.00	Flat fee plus fee based on gross weight. Optional basis: flat fee plus mileage weight tax.	\$ 10 flat fee plus \$ 36 for gross weight of 8,000 pounds or less to \$ 1,100 for 45,000 pounds. \$ 10 flat fee plus \$ 56 for gross weight of 12,000 pounds or less to \$ 556 for 45,000 pounds with per mile taxes on mileage exceeding stipulated amounts.	\$ 10 flat fee plus \$ 120 for 16,000 pounds or less to \$ 648 for 45,000 pounds. No special rates.	390.00	190.00	1,464.00
Indiana	Flat fee of \$12.00. A 25 cent Public Safety fee and a 50 cent financial responsibility fee are included in columns (2) through (4).	12.75	12.75	12.75	Gross weight groups. A 25 cent Public Safety fee and a 50 cent financial responsibility fee are included in columns (8) and (9).	\$ 20 for 7,000 pounds or less to \$ 956 for over 66,000 pounds.	One half regular fee for trucks over 11,000 pounds.	175.75	86.25	610.75
Iowa	Empty weight and value: 40 cents per cwt. plus one percent of value. The portion based on value drops to 3/4 of one percent after 5 registrations, 1/2 of one percent after 6 registrations and 1/10 of one percent after 8 and all future registrations. Minimum total registration \$10.00.	14.00	380.00	75.00	Gross weight groups.	\$ 65 for 3 tons or less (\$ 55 after ten registrations) to \$ 1,695 for 40 tons. Over 40 tons is \$ 1,695 plus \$ 80 for each ton in excess of 40 tons.	\$ 80 for 6 tons to \$ 675 for 32 tons.	200.00	135.00	1,105.00
Kansas	Gross weight groups: \$25.00 for 4,500 pounds or less; \$35.00 for more than 4,500 pounds. A \$2.25 service fee is included in columns (2) through (4).	27.25	37.25	27.25	Gross weight groups.	\$ 35.00 for 12,000 pounds or less to \$ 1,925.00 for 65,500 pounds. A \$ 2.25 service fee is included in column (8).	\$ 35.00 for 16,000 pounds or less to \$ 600.00 for 65,500 pounds. A \$ 2.25 service fee is included in column (9).	132.25	42.25	-
Kentucky	Flat fee. A \$2.00 service charge is included in columns (2) through (4).	13.50	13.50	13.50	Gross weight groups. A \$2 service charge is included in columns (8), (9) and (10).	\$ 11.50 for 6,000 pounds or less to \$ 474.00 for 44,000 pounds.	\$ 11.50 for 36,000 pounds or less to 40 percent of regular fee for over 36,000 pounds.	\$2.00	13.50	884.00
Louisiana	Actual value: \$10 per year for a 4 year period for \$ 10,000 or less to \$ 10 plus \$ 1 per \$ 1,000 over \$ 10,000.	10.00	36.00	12.00	Gross weight groups.	\$ 10 per year for a 4 year period for 6,000 pounds or less to \$ 1,056 for 66,000 pounds, paid annually.	\$ 3 per year for a 4 year period for 6,000 pounds or less to \$ 40 for 66,000 pounds.	\$9.15	10.00	336.00
Maine	Flat fee.	22.00	22.00	22.00	Gross weight groups.	\$ 22 for 6,000 pounds or less to \$ 977 for 80,000 pounds. \$ 40 rebate for vehicles registered for more than 23,000 pounds gross vehicle weight and attesting to exclusive operation in the power unit semi-trailer mode.	\$ 18 for 6,000 pounds or less to \$ 352 for 84,000 pounds.	127.00	69.00	635.00
Maryland	Shipping weight groups: \$27.00 for 3,700 pounds or less to \$40.50 for over 3,700 pounds. An \$8.00 surcharge is included in columns (2) through (4).	35.00	48.50	35.00	Chassis weight groups with gross weight limits or manufacturer's rated capacity for 1/2 and 3/4 ton.	\$ 33.75 for 3/4 ton or less manufacturer's rated capacity. Others \$ 47.50 (minimum gross weight 10,000 pounds) to \$ 940.00 (maximum gross weight 80,000 pounds). An \$ 8.00 surcharge is included in columns (8) and (10).	\$ 2.75 per 1,000 pounds of gross registered weight; \$ 27.50 (minimum gross weight of 10,000 pounds) to \$ 195.00 (maximum gross weight of 65,000 pounds). An \$ 8.00 surcharge is included in column (9).	68.75	54.75	506.00

SUMMARY OF STATE MOTOR-VEHICLE REGISTRATION FEE SCHEDULES¹

TABLE MV-103
2/ STATUS AS OF JANUARY 1, 1993

BASED ON REPORTS OF STATE AUTHORITIES

STATE	1. AUTOMOBILES				2. SINGLE-UNIT TRUCKS					
	FEE BASIS	APPROXIMATE RANGE \$/		FEE FOR TYPICAL VEHICLE \$/	FEE BASIS	APPROXIMATE FEE RANGE \$/		FEE FOR TYPICAL VEHICLES \$/		HEAVY SINGLE-UNIT \$/
		FROM	TO			REGULAR REGISTRATION	SPECIAL RATES FOR FARM TRUCKS \$/	NON-FARM	FARM	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Massachusetts	Flat fee for 2-year period.	40.00	40.00	40.00	Gross weight.	\$ 24 biennial per 1,000 pounds for 5,000 pounds or less. Minimum fee: \$ 90. \$ 15 per 1,000 pounds for greater than 5,000 pounds. Annual minimum fee: \$90.	No special rates.	252.75	252.75	840.00
Michigan	Empty weight: \$ 20 for 3,000 pounds or less to 90 cents per wt. for over 10,000 pounds. 1964 or newer model vehicles are based on mfrs. base list price; \$ 30 for \$ 5,000 or less to 0.5 percent of the base list price for over \$ 30,000 plus a \$ 5 processing fee. Decrease in 2nd, 3rd and 4th year by 10 percent per year.	29.00	169.00	80.00	Gross weight groups, except empty weight for trucks less than 8,000 pounds.	\$ 39.00 for commercial pickups 4,000 pounds or less empty weight to \$ 49.00 for 5,000 pounds. \$ 1.40 per wt. for other trucks (not used in combination) for 2,500 pounds empty weight to \$ 2.72 per wt. for 8,000 pounds plus \$ 5.00; \$ 378.00 to 24,000 pounds gross weight to \$ 2,398.00 for over 160,000 pounds.	74 cents per wt. of empty weight plus \$ 5.	214.00	62.00	975.00
Minnesota	Value and age: The base value is the manufacturer's suggested retail price plus the destination charges. Value depreciation every other year until minimum tax.	35.00	464.00	125.00	Gross weight and age groups. Fee reduced in the eighth year of vehicle life.	\$ 90 for 8,000 pounds or less and older than 8 years to \$ 1,760 for 81,000 pounds. Fees reduced by 25 percent for vehicles 9 years old and older.	\$ 21 for 12,000 pounds or less and older than 8 years to \$ 1,056 for 81,000 pounds. Fees reduced by 40 percent for vehicles 9 years old and older.	145.00	65.00	865.00
Mississippi	Flat Fee. \$ 6.75 tag fee plus \$ 15.00 privilege tax. An additional \$ 1.25 is assessed when new plates are issued.	23.75	23.75	23.75	Flat fee plus gross weight groups.	\$ 6.75 tag fee plus \$ 7.20 for 6,000 pounds or less to \$ 2,862.00 for 80,000 pounds. An additional \$ 1.25 is assessed when new plates are issued.	\$ 6.75 tag fee plus \$ 7.20 for 6,000 pounds or less to \$ 2,214.00 for 80,000 pounds. An additional \$ 1.25 is assessed when new plates are issued.	503.80	425.00	1,663.00
Missouri	Horsepower groups: \$18 for less than 12 horsepower to \$ 51 for 72 horsepower and over.	21.00	33.00	24.00	Gross weight groups.	\$ 25.50 for 6,000 pounds or less to \$ 1,719.50 for over 78,000 pounds.	\$ 15.50 for 6,000 pounds or less to \$ 350.50 for over 72,000 pounds.	63.00	20.50	-
Montana	Empty weight groups: \$10.75 for 2,650 pounds or less; \$15.25 for 2,651 pounds and over. An additional \$2.00 fee collected when new plates are issued.	10.25	15.25	15.25	Flat fee plus gross weight fee.	\$ 15.25 flat fee plus gross weight fee of \$ 8.03 for 6,000 pounds or less to \$ 581.61 for 42,000 pounds plus additional \$ 66.66 for each 2,000 pounds over 42,000 pounds.	\$ 15.25 flat fee plus 16 percent of gross vehicle weight fee schedule with minimum fee of \$ 6.42.	55.36	21.67	1,065.19
Nebraska	Flat fee. An additional fee of \$1.50 plus county fee of \$1.00 is included in columns (2) through (4). A \$1.15 per plate fee is assessed when new plates are issued.	17.50	17.50	17.50	Gross vehicle weight. An additional fee of \$ 1.50 plus county fee of \$ 1.00 is included in columns (8) and (9). A \$ 1.15 per plate fee is assessed when new plates are issued.	\$ 18 for 3 tons or less to \$ 610 for 36 tons.	\$ 18 for 5 tons or less to \$ 335 for 47 tons.	137.50	24.50	-
Nevada	Flat fee. A \$ 6 special fee is included in columns (2) through (4).	33.00	33.00	33.00	Declared gross weight groups.	\$ 33 for 6,000 pounds or less to \$ 48 for 10,000 pounds. Over 10,000 to 26,000 pounds, \$ 12 per 1,000 pounds. Over 26,000 to 80,000 pounds, \$ 17 per 1,000 pounds.	No special rates.	204.00	204.00	952.00

SUMMARY OF STATE MOTOR-VEHICLE REGISTRATION FEE SCHEDULES¹

TABLE MV-103
2/ STATUS AS OF JANUARY 1, 1993

BASED ON REPORTS OF STATE AUTHORITIES

STATE	1. AUTOMOBILES				2. SINGLE-UNIT TRUCKS					
	FEE BASIS	APPROXIMATE RANGE 3/		FEE FOR TYPICAL VEHICLE 4/	FEE BASIS	APPROXIMATE FEE RANGE 5/		FEE FOR TYPICAL VEHICLES 7/		HEAVY SINGLE-UNIT 8/
		FROM	TO			REGULAR REGISTRATION	SPECIAL RATES FOR FARM TRUCKS 6/	NON-FARM	FARM	
New Hampshire	(1) Gross weight groups: \$19.20 for 3,000 pounds or less to 84 cents per cwt. for 8,001 pounds and over. Additional \$1.50 per plate reflectorized plate fee when new plates are issued.	(2) 19.20	(3) 31.20	(4) 31.20	(5) Gross weight. Plus additional \$1.50 per plate reflectorized plate fee when new plates are issued.	(6) \$19.20 for 3,000 pounds or less to 84 cents per cwt. for 8,001 pounds and over.	(7) \$24 for 16,000 pounds or less. Plus 74 cents per cwt. for any additional weight above 16,000 pounds.	(8) 141.80	(9) 30.30	(10) 470.40
New Jersey	Shipping weight groups and age: \$14 for under 2,700 pounds for 1970 and older models to \$31 for over 3,600 pounds for 1971-1979 models. \$25 for under 3,500 pounds to \$50 for over 3,500 pounds for 1980 and newer models. A \$2.50 inspection fee is assessed in addition to the fees shown.	25.00	50.00	25.00	Gross weight.	\$53.50 for 5,000 pounds or less to \$19.50 for each additional 1,000 pounds for over 40,000 to 70,000 pounds.	1/2 the fee provided for trucks. A \$2.50 inspection fee is assessed in addition to the fees shown.	155.90	77.75	-
New Mexico	Shipping weight groups and age: \$20 for 2,000 pounds or less; \$29 for 2,001 to 3,000 pounds; \$42 for over 3,000 pounds. Fees are \$16, \$23, and \$34, respectively, after 5 years.	23.00	42.00	34.00	Gross weight groups. 12/	\$30 for 4,000 pounds or less to \$123 for 48,001 pounds and over. Fee reduced 20 percent after 5 years for trucks under 26,000 pounds.	2/3 of regular registration fee for vehicles over 6,000 pounds.	107.00	71.00	-
New York	Shipping weight: 86 cents per cwt. or major fraction thereof for 3,500 pounds or less plus \$1.29 per cwt. or major fraction thereof over 3,500 pounds rounded to the nearest 25 cents. Minimum \$13.80 (less than 6 cylinders); \$17.25 (6 cylinders or more). Maximum \$74.75. \$17.25 for electrically propelled vehicles. A reflectorized plate fee, not to exceed \$1.50 above actual cost, rounded to the nearest 25 cents, is assessed when new plates are issued.	17.25	36.75	28.50	Gross weight. A reflectorized plate fee, not to exceed \$1.50 above actual cost, rounded to the nearest 25 cents, is assessed when new plates are issued.	\$2.88 per 500 pounds gross vehicle weight, or fraction thereof, rounded to the nearest 25 cents.	Agricultural trucks having a maximum gross weight of 34,000 pounds or less owned by a person engaged in food production, \$2.01 per 500 pounds gross vehicle weight or fraction thereof, rounded to the nearest 25 cents. Farm vehicles operated upon a highway connecting by the most direct route any farms or portions of a farm under single or common ownership or operation, \$1.00 flat fee.	97.75	68.50	-
North Carolina	Flat fee. Passengers cars - \$20	20.00	20.00	20.00	Gross weight and flat fee.	\$3.00 plus 46 cents per cwt. for 4,500 pounds or less to \$1.15 per cwt. for over 16,500 pounds. Minimum annual fee \$21.50.	\$3.00 plus 1/2 regular weight fee, minimum annual \$17.50.	196.78	100.73	647.00
North Dakota	Gross weight and age groups: \$26 for 3,199 pounds or less for the 12th and subsequent registrations to \$251 for 9,000 pounds and over for the 1st through 5th registrations	34.00	70.00	70.00	Gross weight and age groups.	\$27 for 4,000 pounds or less for the 11th and subsequent registrations to \$168 for 26,000 pounds for the 1st through 6th registrations.	Special rate for trucks registered from 20,000 to 105,000 pounds: \$43 for 22,000 pounds for the 11th and subsequent registrations to \$627 for 105,000 pounds for the 1st through 5th registrations.	83.00	83.00	670.00
Ohio	Flat fee. A \$1.50 service charge is included in columns (2) through (4). A 25 cent county tag fee is assessed in addition to the fees shown. A 50 cent reflectorized plate fee is assessed when new plates are issued.	21.50	21.50	21.50	Gross weight. A \$1.50 service charge is included in columns (6), (9) and (10). A 50 cent reflectorized plate fee is assessed when new plates are issued.	\$45 for 2,000 pounds or less to \$1,340 for 80,000 pounds.	\$5.00 base plus 50 cents per cwt. for the first 3,000 pounds increasing to \$2.25 per cwt. for the excess over 10,000 pounds. Minimum fee: \$12.00.	126.80	82.80	786.50

SUMMARY OF STATE MOTOR-VEHICLE REGISTRATION FEE SCHEDULES¹

TABLE MV-103
2/ STATUS AS OF JANUARY 1, 1993

BASED ON REPORTS OF STATE AUTHORITIES

BASED ON REPORTS OF STATE AUTHORITIES											
STATE	FEE BASIS	1. AUTOMOBILES			FEE FOR TYPICAL VEHICLE 4/	FEE BASIS	2. SINGLE-UNIT TRUCKS		FEE FOR TYPICAL VEHICLES 7/		HEAVY SINGLE-UNIT 8/
		APPROXIMATE RANGE 3/		APPROXIMATE FEE RANGE 5/			NON-FARM	FARM			
		FROM	TO								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
Oklahoma	Flat fee, value and age: \$ 15.00 plus 1.25 percent of the factory delivered price. Fee for 2nd through 12th year is \$ 15.00 plus 90 percent of the previous year's percentage fee. The fee will be the same for the 12th year through the 20th year. A \$ 1.25 administrative fee, a 50 cent tax commission fee, and a \$ 1.00 general revenue fund fee are included in columns (2) and (4). The \$ 15.00 registration fee is eliminated for vehicles 21 years or older.	42.00	427.00	100.00	Gross weight and age on trucks over 8,000 pounds. A \$ 1.25 administrative fee, a 50 cent tax commission fee, and a \$ 1.00 general revenue fund fee are included in columns (8), (9) and (10).	\$ 98 for under 15,000 pounds to \$ 1,081 for 90,000 pounds. Fee reduced after 5th year on trucks under 15,000 pounds. Minimum fee: \$27.	Flat fee. Trucks or truck tractors having a manufacturer's rated carrying capacity in excess of 8 tons must be registered commercial.	123.00	33.00	651.00	
Oregon	Flat fee is for 24 consecutive months. A \$ 1 reflectorized plate fee (\$ 2 per automobile) is assessed when new plates are issued.	30.00	30.00	30.00	Gross weight groups. 13/	\$ 15 for 8,000 pounds or less to \$ 415 for 105,500 pounds.	\$ 15 for 8,000 pounds or less to \$ 385 for 105,500 pounds.	190.00	80.00	220.00	
Pennsylvania	Flat fee.	24.00	24.00	24.00	Gross weight.	\$ 39 for 5,000 pounds or less to \$ 634 for 73,280 pounds.	\$ 51 or 1/3 of the standard annual fee for class, whichever is greater. 14/	192.00	64.00	568.00	
Rhode Island	Flat fee. A \$ 5 reflectorized plate fee is assessed when new plates are issued.	30.00	30.00	30.00	Gross weight groups. A \$ 5 reflectorized plate fee is assessed when new plates are issued.	\$ 34 for 4,000 pounds or less to \$ 870 for 80,000 pounds.	A flat fee of \$ 10 for all farm vehicles.	158.00	10.00	-	
South Carolina	Flat fee.	12.00	12.00	12.00	Gross weight groups.	\$ 15 for 4,000 pounds or less to \$ 800 for 80,000 pounds.	\$ 5 for 5,000 pounds or less empty weight to \$ 120 for 30 ton load capacity with empty weight over 12,500 pounds.	97.75	15.00	422.00	
South Dakota	Shipping weight groups and age: \$ 20.00 for 2,000 pounds or less to \$ 40.00 for 4,001 to 8,000 pounds, inclusive. Fee reduced 30 percent when vehicle is 5 or more years old. Additional fee for Solid Waste Management of \$ 0.25 per ltr, not to exceed \$ 1.00 per vehicle.	14.00	40.00	21.00	Shipping weight groups and age.	\$ 48 for 6,001 pounds to 8,000 pounds. Additional fees for vehicles over 8,000 pounds. Fee reduced 30 per cent when vehicle is 5 or more years old.	No special rates.	63.00	63.00	970.00	
Tennessee	Flat fee. A \$ 1.50 clerk's fee is included in column (2) through (4). A \$ 1.00 reflectorize plate fee is assessed when new plates are issued.	22.00	22.00	22.00	Gross weight groups.	\$ 39.25 for 9,000 pounds or less to \$ 1,301.75 for 80,000 pounds.	\$ 19.50 for 9,000 pounds or less to \$ 493.75 for 80,000 pounds.	189.25	100.75	751.75	
Texas	Age groups or flat rate and gross weight. \$ 40.50 for model year more than 6 years from date of annual registration to \$ 56.50 for model year 3 years or less from date of annual registration. \$ 25.00 plus 60 cents per cwt. for vehicles over 8,000 pounds. A 30 cent reflectorized plate fee is included in column (2) through (4).	40.80	56.80	50.80	Flat fee plus gross weight groups. A 30 cent reflectorized plate fee is included in columns (8) and (9).	\$ 25.00 plus 44 cents per cwt. for 8,000 pounds or less to 99 cents per cwt. for over 31,000 pounds. Diesel trucks pay 11 per cent additional fee.	1/2 regular fee plus \$ 5.	146.14	78.22	-	

SUMMARY OF STATE MOTOR-VEHICLE REGISTRATION FEE SCHEDULES¹

TABLE MV-103

2/ STATUS AS OF JANUARY 1, 1993

BASED ON REPORTS OF STATE AUTHORITIES

STATE	1. AUTOMOBILES				2. SINGLE-UNIT TRUCKS					
	FEE BASIS	APPROXIMATE RANGE 3/		FEE FOR TYPICAL VEHICLE 4/	FEE BASIS	APPROXIMATE FEE RANGE 5/		FEE FOR TYPICAL VEHICLES 7/		HEAVY SINGLE-UNIT 8/
		FROM	TO			REGULAR REGISTRATION 6/	SPECIAL RATES FOR FARM TRUCKS 6/	NON-FARM 9/	FARM 10/	
Utah	Flat fee. A \$2.50 driver education fee is included in columns (2) through (4). A \$1.00 reflectorized plate fee (\$2.00 per automobile) is assessed when new plates are issued.	13.50	13.50	13.50	Gross weight groups.	\$13.50 for 12,000 pounds or less to \$592.00 for 80,000 pounds plus \$16.50 for each 2,000 pounds or fraction thereof in excess of 80,000 pounds. All vehicles over 80,000 pounds must purchase an overweight permit, and if overlength, an oversize permit as well. Annual permits for overweight vehicles are \$300.00, and for oversize vehicles are \$50.00.	\$16.50 for 10,000 pounds or less to \$296.50 for 80,000 pounds plus \$6.00 for each 2,000 pounds or fraction thereof in excess of 80,000 pounds. Farm trucks in excess of 80,000 pounds or overlength must purchase overweight and/or oversize permits with the same limits as regular registrations.	80.50	46.50	394.00
Vermont	Flat fee.	42.00	42.00	42.00	Gross weight groups.	\$42.00 for less than 6,000 pounds to \$17.60 per 1,000 pounds for over 80,000 pounds. Additional fees of \$25.00 for 10,000 pounds to \$275.00 for 80,000 pounds and over.	\$40 for less than 18,000 pounds to \$115 for over 35,000 pounds to 55,000 pounds.	270.65	40.00	-
Virginia	Shipping weight groups: \$23.00 for 4,000 pounds or less; \$28.00 for over 4,000 pounds. A \$1.50 State Police inspection fee and \$2.00 Emergency Medical Service fee are included in columns (2) through (4).	26.50	31.50	26.50	Flat fee plus fee based on gross weight. A \$1.50 State Police inspection fee and an additional \$5.00 fee for vehicles over 6,500 pounds are included in columns (6) and (10).	\$13.00 flat fee plus \$2.60 per 1,000 pounds for 10,001 pounds to \$12.00 per 1,000 pounds for 80,000 pounds. Minimum fee of \$34.00 for vehicles with gross weight of 6,501 pounds to 10,000 pounds. 15/	Vehicles exclusively on the farm or on highways connecting farms, not in excess of ten miles, are exempt from registration. Other two-axle farm vehicles 7,500 pounds or more pay 1/2 of fee per thousand pounds of gross weight. Minimum fee: \$15.	87.50	47.00	579.50
Washington	Flat fee. A 10-cent special highway studies fee is included in columns (2) through (4). A 50-cent reflectorized plate fee (\$1.00 per automobile) is assessed when new plates are issued. An additional \$1.00 per plate is charged for standard issue plates. Vehicles powered by natural gas or liquefied petroleum gas are assessed an additional fee of \$91.25. An additional \$4.00 is charged for original registration.	23.85	23.85	23.85	Declared gross weight groups including surcharge. A 50-cent reflectorized plate fee (\$1.00 per truck) is assessed when new plates are issued. An additional \$1.00 per plate is charged for standard issue plates.	\$37 for up to 4,000 pounds to \$439 for 40,000 pounds.	\$30 for 4,000 pounds or less to \$231 for 40,000 pounds. Trucks operating within 15 miles of farm require only a \$5 decal and are exempt from regular registration.	137.00	80.60	-
West Virginia	Empty weight groups: \$25.00 for 3,000 pounds or less, \$30.00 for 3,001 to 4,000 pounds, \$36.00 for 4,001 pounds and over. A \$1.50 additional fee is included in columns (2) through (4).	26.50	37.50	31.50	Gross weight groups. A \$1.50 additional fee is included in columns (8), (9) and (10).	\$25.00 for 4,000 pounds or less to \$76.50 for 16,000 pounds, plus \$10.00 per 1,000 pounds over 16,000 pounds.	\$30 for 6,001 pounds to \$250 for 64,000 pounds.	90.00	61.50	754.75
Wisconsin	Flat fee.	40.00	40.00	40.00	Gross weight groups.	\$45 for 4,500 pounds or less to \$1,832 for 80,000 pounds.	\$21 for 12,000 pounds or less, 1/4 regular fee for over 12,000 pounds	255.00	63.75	665.00
Wyoming	Flat fee.	15.00	15.00	15.00	Empty weight groups 16/	\$2 for 1,000 pounds or less to \$60 for 6,001 pounds or over.	No special rates.	60.00	60.00	60.00

SUMMARY OF STATE MOTOR-VEHICLE REGISTRATION FEE SCHEDULES¹

TABLE MV-103
2/STATUS AS OF JANUARY 1, 1993

BASED ON THE REPORTS OF STATE AUTHORITIES

STATE	3. TRUCK TRACTORS		4. SEMITRAILERS 17/		TYPICAL VEHICLE 3-AXLE 18/			TYPICAL VEHICLE 4-AXLE 19/			TWIN SEMITRAILER COMBINATION 20/			
	FEE BASIS	APPROXIMATE FEE RANGE	FEE BASIS	APPROXIMATE FEE RANGE	TRUCK TRACTOR 21/	SEMI-TRAILER	COMBI-NATION	TRUCK TRACTOR 21/	SEMI-TRAILER	COMBI-NATION	TRUCK TRACTOR 21/	FIRST SEMI-TRAILER	SECOND SEMI-TRAILER	COMBI-NATION
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Alabama	Gross vehicle weight. A \$ 1.25 issuance fee is included in columns (5) and (8).	\$ 23 for up to 8,000 pounds to \$ 845 for 80,001 pounds and over.	Flat fee. A \$ 1.25 issuance fee is included in columns (6) and (9).	\$ 20 per semitrailer.	\$566.25	\$21.25	\$607.50	\$761.25	\$21.25	\$802.50	-	-	-	-
Alaska	Unladen weight.	\$ 51 for 5,000 pounds or less to \$ 221 for 18,001 pounds and over.	Unladen weight.	Same schedule as for tractor trucks.	86.00	86.00	172.00	156.00	86.00	242.00	156.00	86.00	86.00	328.00
Arizona	Flat fee plus fee based on gross weight of combination	\$ 12.00 flat fee plus \$ 7.50 for 8,000 pounds or less to \$ 918.00 for 80,000 pounds.	Flat fee.	Registered with tractor truck plus \$ 49 flat fee.	\$34.00	49.00	563.00	930.00	49.00	979.00	-	-	-	-
Arkansas	Gross weight of combination.	\$ 6.50 per 1,000 pounds for 6,001 pounds to \$ 14.30 per 1,000 pounds for 80,000 pounds.	Flat fee.	Registered with tractor truck, plus \$ 20 identification tag fee.	497.00	20.00	517.00	1,350.00	20.00	1,370.00	-	-	-	-
California	Flat fee plus weight fee based on unladen weight and number of axles.	\$ 28 flat fee plus \$ 8 for 3,000 pounds or less 2-axle truck to \$ 924 for a 3-axle truck 15,000 pounds and over.	Flat fee plus weight fee based on unladen weight.	\$ 28 flat fee plus \$ 39 for 2,000 pounds to \$ 924 for 15,000 pounds and over.	355.00	308.00	663.00	868.00	658.00	1,326.00	868.00	658.00	448.00	1,974.00
Colorado	Empty weight for 16,000 pounds or less. Declared gross weight plus annual mileage groups for over 16,000 pounds.	\$7.60 for 2,000 pounds or less to \$233.00 for 16,000 pounds. An additional registration fee of \$ 12.00 for less than 7 yrs. old; \$ 10.00 for 7 yrs. old but less than 10 yrs. old; \$7.00 for 10 yrs. and older. \$ 179.00 for 16,001 pounds and driven less than 2,500 miles per year to \$ 2,069.00 for over 74,000 pounds and driven more than 30,000 miles per year plus \$ 10.00. An additional fee of \$ 1.50, a \$ 1.00 clerk fee, a 50 cent emission fee and a \$ 1.00 Emergency Medical Network fee are included in columns (5), (8) and (11).	Flat fee.	\$ 7.50 per semitrailer. An additional fee of \$ 1.50, a \$ 1.00 clerk fee and 50 cent emission fee are included in columns (6), (9), (12) and (13).	707.00	10.50	717.50	2,103.00	10.50	2,113.50	2,103.00	10.50	10.50	2,124.00
Connecticut	Gross weight of combination	\$ 1.15 per cwt. up to 20,000 pounds to \$ 1.80 per cwt. for over 73,000 pounds. Minimum fee: \$ 39.00	Flat fee.	\$ 35 per semitrailer.	768.00	35.00	823.00	1,520.00	35.00	1,555.00	-	-	-	-
Delaware	Gross weight. Optional basis: Gross weight of combination.	\$ 20 for first 5,000 pounds and \$ 12 for each additional 1,000 pounds.	Gross weight. Vehicle owners are allowed to put the entire registration weight on the truck tractor and no weight on trailer.	\$ 20 for first 5,000 pounds and \$ 12 for each additional 1,000 pounds. \$ 20 for each trailer (maximum of 3 trailers with a single tractor truck).	284.00 500.00	178.00 20.00	460.00 520.00	512.00 920.00	368.00 20.00	880.00 940.00	-	-	-	-
District of Columbia	Empty weight groups. A \$ 10 inspection fee is assessed in addition to the fees shown.	\$ 95 for less than 3,000 pounds to \$ 479 for 16,000 pounds and over.	Empty weight groups. A \$ 10 inspection fee is assessed in addition to the fees shown.	\$ 20 for less than 500 pounds to \$ 431 for 16,000 pounds and over.	228.00	178.00	404.00	408.00	291.00	699.00	-	-	-	-

SUMMARY OF STATE MOTOR-VEHICLE REGISTRATION FEE SCHEDULES¹

TABLE MV-103
2/STATUS AS OF JANUARY 1, 1993

BASED ON THE REPORTS OF STATE AUTHORITIES

STATE	3. TRUCK/TRACTORS		4. SEMITRAILERS 17/		TYPICAL VEHICLE 3-AXLE 19/			TYPICAL VEHICLE 5-AXLE 19/			TWIN SEMITRAILER COMBINATION 20/			
	FEE BASIS	APPROXIMATE FEE RANGE	FEE BASIS	APPROXIMATE FEE RANGE	TRUCK TRACTOR 21/	SEMI-TRAILER	COMBI-NATION	TRUCK TRACTOR 21/	SEMI-TRAILER	COMBI-NATION	TRUCK TRACTOR 21/	FIRST SEMI-TRAILER	SECOND SEMI-TRAILER	COMBI-NATION
					(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Florida	(1) Gross weight of combination. Flat fees in twelve different weight groups and applicable add-on fees are identical to those contained in column (5) for single-unit trucks, gross weight groups. Add-on fees are included in column (2).	(2) \$ 255.00 for 34,000 pounds or less to \$ 994.00 for 72,000 pounds and over.	(3) Flat fee. A \$ 3 service charge, a 50-cent reflectorized plate fee, a 50-cent Real Time Vehicle Information System fee, a \$ 1 Air Pollution Control fee, a \$ 1 Law Enforcement Radio System fee, a \$ 2 License Plate Replacement fee, a \$ 2 surcharge, a 50-cent fee for Theft Prevention Programs, and a 10-cent Emergency Medical Services fee are included in columns (4) through (9).	(4) \$ 20.00 per semitrailer.	567.00	20.60	606.20	994.00	20.60	1,015.20	-	-	-	-
Georgia	Gross weight.	\$ 20 for 14,000 pounds or less to \$ 400 for maximum weight, "not for hire" trucks, or to \$ 725 for maximum weight, "for hire" trucks.	Flat fee.	Registered with tractor truck, plus \$12 flat fee.	190.00	12.00	202.00	400.00	12.00	412.00	-	-	-	-
Hawaii	Flat fee (\$20) plus net weight tax of 2 cents per pound for the City and County of Honolulu and Kauai County, 1 cent per pound for Hawaii County and 1.5 cents per pound for Maui County. Plus State net weight tax 0.75 cent per pound for 4,000 pounds or less; \$ 1.00 per pound for 4,001 to 7,000 pounds; 1.25 cent per pound for 7,001 to 10,000 pounds; flat rate of \$150.00 for over 10,000 pounds. 9/	\$201.50 for 6,000 pounds to \$571.50 for 20,000 pounds in the City and County of Honolulu, \$201.00 to \$571.00 in Kauai County, \$171.50 to \$471.50 in Maui County and \$ 141.50 to \$371.50 in Hawaii County for the same tractor trucks.	Same schedule as for tractor trucks.	Same schedule as for tractor trucks.	343.15	225.50	566.65	486.30	401.50	869.00	-	-	-	-
					10/	10/	10/	10/	10/	10/	-	-	-	-
					244.18	157.50	401.68	319.90	266.50	606.40	-	-	-	-
					393.67	191.50	485.17	394.10	344.00	738.10	-	-	-	-
Idaho	Gross weight of combination. A \$ 2.50 reflectorized plate fee (\$ 5.00 per tractor truck) is assessed when new plates are issued. A \$ 1.25 emergency medical services fee is included in columns (5), (6) and (11). 22/	\$ 30.80 for 16,000 pounds or less to \$ 515.40 for 50,001 to 60,000 pounds. Plus \$ 120.00 use fee for 60,001 pounds and over.	Flat fee. A \$ 2.50 reflectorized plate fee is assessed when new plates are issued. A \$ 1.25 emergency medical services fee is included in columns (6), (9), (12) and (13).	\$ 15 per semitrailer.	361.25	16.25	377.50	121.25	16.25	137.50	121.25	16.25	16.25	153.75
Illinois	Flat fee plus fee based on gross weight of combination.	\$ 10 flat fee plus \$ 36 for gross weight of 6,000 pounds or less to \$ 2,160 for 80,000 pounds.	Flat fee.	Registered with tractor truck. Additional \$ 60 fee for 5 years. (Paid when first registered.)	1,110.00	-	1,110.00	2,200.00	-	2,200.00	-	-	-	-
	Optional basis: Flat fee plus mileage weight tax.	\$ 10 flat fee plus \$ 56 for 12,000 pounds or less to \$ 1,100 for 80,000 pounds with per mile tax on annual mileage exceeding stipulated amounts.	Optional basis: Flat fee plus mileage weight tax.	Registered with tractor truck. Additional \$ 60 fee for 5 years. (Paid when first registered.)	3,110.00	-	3,110.00	17,170.00	-	17,170.00	-	-	-	-

SUMMARY OF STATE MOTOR-VEHICLE REGISTRATION FEE SCHEDULES¹

TABLE MV-103
2/STATUS AS OF JANUARY 1, 1993

BASED ON THE REPORTS OF STATE AUTHORITIES

STATE	3. TRUCK TRACTORS		4. SEMITRAILERS 17 /		TYPICAL VEHICLE 5-AXLE 18 /			TYPICAL VEHICLE 3-AXLE 19 /			TWIN SEMITRAILER COMBINATION 20 /			
	FEE BASIS	APPROXIMATE FEE RANGE	FEE BASIS	APPROXIMATE FEE RANGE	TRUCK TRACTOR 21 /	SEMI-TRAILER	COMBI-NATION	TRUCK TRACTOR 21 /	SEMI-TRAILER	COMBI-NATION	TRUCK TRACTOR 21 /	FIRST SEMI-TRAILER	SECOND SEMI-TRAILER	COMBI-NATION
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Indiana	Gross weight of combination. A 25 cent Public Safety fee and a 50 cent financial responsibility fee are included in columns (5), (8) and (11).	\$ 170 for 20,000 pounds or less to \$ 1,350 for over 78,000 pounds.	Flat fee or gross weight of tractor and trailer combined. A 25 cent Public Safety fee and a 50 cent financial responsibility fee are included in columns (6), (9), (12) and (13).	\$ 30 per semitrailer on an annual basis.	660.75	30.75	661.50	1,350.75	30.75	1,381.50	1,350.75	30.75	30.75	1,412.25
Iowa	Gross weight of combination.	\$ 65 for 3 tons or less (\$ 55 after ten registrations) to \$ 1,695 for 40 tons. Over 40 tons \$ 1,695 plus \$ 80 for each ton over 40 tons.	Flat fee.	\$ 10 per semitrailer.	795.00	10.00	805.00	1,695.00	10.00	1,705.00	-	-	-	-
Kansas	Gross weight of combination.	\$ 35.00 for 12,000 pounds or less to \$ 1,025.00 for 65,500 pounds. A \$ 2.25 service fee is included in columns (5) and (8).	Gross weight groups.	\$ 15.00 for 8,000 pounds or less to \$ 35.00 for 12,000 pounds or more. A \$ 2.25 service fee is included in columns (6) and (9).	602.25	37.25	639.50	1,727.25	37.25	1,764.50	-	-	-	-
Kentucky	Gross weight of combination. A \$ 2 service charge is included in columns (5) and (8).	\$ 11.50 for 6,000 pounds or less to \$ 1,260.00 for 62,000 pounds.	Flat fee. A \$ 1.00 service charge is included in columns (6) and (9).	Registered with tractor truck, plus \$ 19.50 flat fee.	546.00	20.50	566.50	1,260.00	20.50	1,280.50	-	-	-	-
Louisiana	Gross weight of combination.	\$ 10 per year for a 4 year period for 6,000 pounds or less to \$ 1,056 for 66,000 pounds, paid annually.	Flat fee.	\$ 10 per semitrailer.	270.00	10.00	280.00	480.00	10.00	490.00	-	-	-	-
Maine	Gross weight of combination.	\$ 22 for 6,000 pounds or less to \$ 977 for 60,000 pounds. \$ 40 rebate for vehicles registered for more than 23,000 pounds gross vehicle weight and attesting to exclusive operation in the power unit semitrailer mode.	Flat fee.	\$ 16 per semitrailer.	405.00	16.00	421.00	832.00	16.00	848.00	-	-	-	-
Maryland	Gross weight of combination.	\$ 14.50 per 1,000 pounds for 60,000 pounds or less, 40,000 pounds minimum, to \$ 16.00 per 1,000 pounds up to 80,000 pounds. An \$8.00 surcharge is included in columns (3), (6) and (9).	Freight-flat rate. Nonfreight-gross weight limit.	Trailer fee (freight) \$ 20.25. Trailer fee (nonfreight) \$ 13.50 for 3,000 pounds or less up to \$ 81.00 for 20,000 pounds.	660.50	20.25	680.75	1,268.00	20.25	1,308.25	-	-	-	-
Massachusetts	Gross weight of combination.	\$ 15 per 1,000 pounds for greater than 5,000 pounds. Annual minimum fee, \$ 90.	Flat fee for 5 years.	\$ 250 for 5 years.	675.00	250.00	925.00	1,200.00	250.00	1,450.00	1,675.00	250.00	250.00	2,075.00

SUMMARY OF STATE MOTOR-VEHICLE REGISTRATION FEE SCHEDULES¹

TABLE MV-103
2/STATUS AS OF JANUARY 1, 1993

BASED ON THE REPORTS OF STATE AUTHORITIES

STATE	3. TRUCK TRACTORS		4. SEMITRAILERS 17/		TYPICAL VEHICLE 5-AXLE 18/			TYPICAL VEHICLE 5-AXLE 19/			TWIN SEMITRAILER COMBINATION 20/			
	FEE BASIS	APPROXIMATE FEE RANGE	FEE BASIS	APPROXIMATE FEE RANGE	TRUCK TRACTOR 21/	SEMI-TRAILER	COMBI-NATION	TRUCK TRACTOR 21/	SEMI-TRAILER	COMBI-NATION	TRUCK TRACTOR 21/	FIRST SEMI-TRAILER	SECOND SEMI-TRAILER	COMBI-NATION
					(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Michigan	(1) Gross weight of combination.	(2) \$ 378 for under 24,000 pounds to \$ 2,398 for over 160,000 pounds.	(3) Empty weight.	(4) \$ 17 for 500 pounds or less to \$ 39 for over 1,500 pounds.	773.00	39.00	612.00	1,277.00	39.00	1,316.00	-	-	-	-
Minnesota	Gross weight of combination and age. Fee reduced in the eighth year of vehicle life.	\$ 90 for 9,000 pounds or less to \$ 1,760 for 81,000 pounds. Fee reduced by 25 percent for vehicles 9 years old and older.	Manufacturing cost of plate. Registered with power unit.	Registered with power unit.	595.00	-	595.00	1,760.00	-	1,760.00	-	-	-	-
Mississippi	Flat fee plus gross weight of combination.	\$ 10.00 tag fee plus \$ 7.20 for 6,000 pounds or less to \$ 2,602.00 for 60,000 pounds combined gross weight.	Flat fee. Tag fee plus privilege tax.	Registered with tractor truck, plus \$ 10 tag fee and \$ 10 privilege tax.	1,336.25	20.00	1,356.25	2,672.00	20.00	2,692.00	-	-	-	-
Missouri	Gross weight of combination.	\$ 25.50 for 6,000 pounds or less to \$ 1,719.50 for over 78,000 pounds.	Flat fee.	\$ 7.50 per semitrailer.	550.50	7.50	558.00	1,719.50	7.50	1,727.00	-	-	-	-
Montana	Flat fee plus gross weight fee. Optional basis: Gross weight of combination.	\$ 15.25 flat fee plus gross weight fee of \$ 6.03 for 6,000 pounds or less to \$ 581.81 for 42,000 pounds plus \$ 66.66 for each 2,000 pounds over 42,000 pounds. \$ 610.97 for 42,000 pounds or less to \$ 1,768.71 for 78,000 pounds plus \$ 70.09 for each 2,000 pounds over 78,000 pounds.	Flat fee plus gross weight fee. No additional fee.	\$ 5.25 to \$ 15.25 flat fee plus gross weight fee of \$ 5.35 for 6,000 pounds or less to \$ 581.75 for 42,000 pounds plus \$ 66.66 for each 2,000 pounds over 42,000 pounds. Registered with tractor truck.	162.44 739.37	55.36 -	237.82 739.37	730.81 1,638.60	356.31 -	1,087.12 1,638.60	730.81 2,570.00	356.31 -	149.00 -	1,236.12 2,570.00
Nebraska	Gross weight of combination. An additional fee of \$ 1.50 and a county fee of \$ 1.00 is included in columns (5) and (6). A \$ 1.15 per plate fee is assessed when new plates are issued.	\$ 16 for 3 tons or less to \$ 610 for 36 tons. Fees increased by 20 percent in excess of 36 tons if operated off the Interstate Highway System.	Flat fee. An additional fee of \$ 1.50 and a county fee of \$ 1.00 is included in columns (6) and (9). A \$ 1.15 per plate fee is assessed when new plates are issued.	\$ 1.00 per semitrailer.	467.50	3.50	491.00	932.50	3.50	936.00	-	-	-	-
Nevada	Declared gross weight groups.	\$ 33 for 6,000 pounds or less to \$ 48 for 10,000 pounds. Over 10,000 to 26,000 pounds, \$ 12 per 1,000 pounds. Over 26,000 to 60,000 pounds, \$ 17 per 1,000 pounds.	Empty weight.	\$ 12 for empty weight of 1,000 pounds or less to \$ 24 for over 1,000 pounds.	765.00	24.00	789.00	1,360.00	24.00	1,384.00	1,360.00	24.00	24.00	1,408.00
New Hampshire	Gross weight of combination plus additional \$ 1.50 per plate reflectorized plate fee when new plates are issued.	For gross combination weights to 73,280 pounds, 64 cents per cwt. Plus for gross combination weights over 73,281 pounds \$ 1.44 per cwt. or portion thereof.	No additional fee for first (heaviest) semitrailer.	Registered with tractor truck. Additional semitrailer, \$ 24.00 flat fee plus \$ 1.50 reflectorized plate fee when new plates are issued.	378.00	-	378.00	712.30	-	712.30	-	-	-	-
New Jersey	Gross weight of combination. A \$ 2.50 inspection fee is assessed in addition to the fees shown.	\$ 53.50 for 5,000 pounds or less to \$ 19.50 for 1,000 pounds for over 40,000 to 70,000 pounds.	Flat fee. A \$ 2.50 inspection fee is assessed in addition to the fees shown.	\$ 16 per year.	433.90	18.00	451.90	641.00	18.00	659.00	-	-	-	-

SUMMARY OF STATE MOTOR-VEHICLE REGISTRATION FEE SCHEDULES¹

TABLE MV-100
2/STATUS AS OF JANUARY 1, 1993

BASED ON THE REPORTS OF STATE AUTHORITIES

STATE	3. TRUCK TRACTORS		4. SEMITRAILERS 17/		TYPICAL VEHICLE 3-AXLE 18/			TYPICAL VEHICLE 5-AXLE 19/			TWIN SEMITRAILER COMBINATION 20/			
	FEE BASIS	APPROXIMATE FEE RANGE	FEE BASIS	APPROXIMATE FEE RANGE	TRUCK TRACTOR 21/	SEMI-TRAILER	COMBI-NATION	TRUCK TRACTOR 21/	SEMI-TRAILER	COMBI-NATION	TRUCK TRACTOR 21/	FIRST SEMI-TRAILER	SECOND SEMI-TRAILER	COMBI-NATION
					(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
New Mexico	Gross weight of combination and age. 12/	\$ 30 for 4,000 pounds or less to \$ 151 for 26,000 pounds. \$ 85 for 26,001 to 48,000 pounds, and \$ 123 for 48,001 pounds and over. Fee reduced 20 percent after 5 years for trucks under 26,000 pounds.	Flat fee.	\$ 10 per semitrailer. Permanent registration.	85.00	-	85.00	123.00	-	123.00	-	-	-	-
New York	Gross weight of combination. A reflectorized plate fee not to exceed \$ 1.50 above actual cost, rounded to the nearest 25 cents, is assessed when new plates are issued.	\$ 1.21 per cwt. or fraction thereof, rounded to the nearest 25 cents.	Flat fee. A reflectorized plate fee, not to exceed \$ 1.50 above actual cost, rounded to the nearest 25 cents, is assessed when new plates are issued.	\$ 23 per semitrailer. Optional basis: 1989 or later model year registered for a period of not less than 5 1/2 nor more than 6 1/2 years for a fee of \$ 60.	543.90	23.00	566.90	966.00	23.00	989.00	-	-	-	-
North Carolina	Gross weight of combination and flat fee.	\$ 3.00 plus 46 cents per cwt. for 4,000 pounds or less to \$ 1.15 per cwt. for over 16,500 pounds to a maximum of 60,000 pounds. Minimum fee: \$21.50.	Flat fee.	\$ 10 per semitrailer.	520.50	10.00	530.50	923.00	10.00	933.00	-	-	-	-
North Dakota	Gross weight of combination and age.	\$ 77 for 20,001 pounds for 13th and subsequent registrations to \$ 1,769 for 105,500 pounds for the 1st through 6th registrations.	Flat fee.	Registered with tractor truck plus a \$ 20 identification fee.	478.00	20.00	498.00	1,036.00	20.00	1,056.00	1,769.00	20.00	20.00	1,809.00
Ohio	Gross weight of combination. \$ 1.50 service charge is included in columns (5) and (6). A 50-cent reflectorized plate fee is assessed when new plates are issued.	\$ 45 for 2,000 pounds or less to \$ 1,340 for 80,000 pounds.	Flat fee. A \$ 1.50 service charge is included in columns (5) and (6). A 50-cent reflectorized plate fee is assessed when new plates are issued.	\$ 25 per semitrailer.	601.50	26.50	628.00	1,341.50	26.50	1,368.00	-	-	-	-
Oklahoma	Gross weight groups: A \$ 1.25 administration fee, a 50-cent tax commission fee and a \$ 1.00 general revenue fund fee are included in columns (5) and (6).	\$ 96 for under 15,000 pounds to \$ 1,061 for 90,000 pounds. Minimum fee \$ 96.	Flat fee. A \$ 1.25 administration fee, a 50-cent tax commission fee, and a \$ 1.00 general revenue fund fee are included in columns (5) and (6).	\$ 43 per semitrailer, and \$ 4, thereafter, for every year with the same owner.	403.00	43.00	446.00	951.00	43.00	994.00	-	-	-	-
Oregon	Gross weight groups. 13/	\$ 15 for 8,000 pounds or less to \$ 415 for 105,500 pounds.	Gross weight groups. 13/	\$ 15 for 8,000 pounds or less to \$ 415 for 105,500 pounds.	185.00	-	185.00	320.00	-	320.00	415.00	-	-	415.00
Pennsylvania	Gross weight of combination.	\$ 39 for 5,000 pounds or less to \$ 1,125 for 80,000 pounds.	Gross weight.	\$ 6 for 3,000 pounds or less to \$ 12 for 10,000 pounds. \$ 27 flat fee for over 10,000 pounds.	501.00	27.00	528.00	1,125.00	27.00	1,152.00	-	-	-	-
Rhode Island	Gross weight of combination. A \$ 5 reflectorized plate fee is assessed when new plates are issued.	\$ 34 for 4,000 pounds or less to \$ 810 for 74,000 pounds plus \$ 20 per 2,000 pounds over 74,000 pounds.	Flat fee. A \$ 5 reflectorized plate fee is assessed when new plates are issued.	Registered with tractor truck, plus \$ 5 flat fee. (maximum of 10 trailers with a single tractor truck.)	506.00	5.00	511.00	870.00	5.00	875.00	-	-	-	-

SUMMARY OF STATE MOTOR-VEHICLE REGISTRATION FEE SCHEDULES¹

TABLE MV-103
2/STATUS AS OF JANUARY 1, 1993

BASED ON THE REPORTS OF STATE AUTHORITIES

STATE	3. TRUCK TRACTORS		4. SEMITRAILERS 17/		TYPICAL VEHICLE 5-AXLE 18/			TYPICAL VEHICLE 6-AXLE 19/			TWIN SEMITRAILER COMBINATION 20/			
	FEE BASIS	APPROXIMATE FEE RANGE	FEE BASIS	APPROXIMATE FEE RANGE	TRUCK TRACTOR 21/	SEMI-TRAILER	COMBI-NATION	TRUCK TRACTOR 21/	SEMI-TRAILER	COMBI-NATION	TRUCK TRACTOR 21/	FIRST SEMI-TRAILER	SECOND SEMI-TRAILER	COMBI-NATION
					(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
South Carolina	Gross vehicle weight.	\$ 15 for 4,000 pounds or less to \$ 600 for 80,000 pounds.	Flat fee.	\$ 10 per semitrailer.	340.00	10.00	350.00	800.00	10.00	810.00	-	-	-	-
South Dakota	Gross weight of combination and age.	\$ 85 for 4,000 pounds or less to \$ 250 for 20,000 pounds plus \$ 40 for each additional 2,000 pounds in excess of 20,000. Fee reduced 10 percent when vehicle is 5 or more years old.	Flat fee.	Registered with tractor truck, plus \$ 10 flat fee.	770.00	10.00	780.00	1,450.00	10.00	1,460.00	1,877.00	10.00	10.00	1,997.00
Tennessee	Gross weight of combination.	\$ 39.25 for 9,000 pounds or less to \$ 1,301.75 for 80,000 pounds.	Flat fee.	\$ 50 per semitrailer. Permanent registration.	751.75	50.00	801.75	1,301.75	50.00	1,351.75	-	-	-	-
Texas	Flat fee plus gross weight of combination. A 30-cent reflectorized plate fee is included in columns (8) and (9).	\$ 40 plus 60 cents per cwt. for 36,000 pounds or less to \$ 1.00 per cwt. for over 82,000 pounds. Diesel combinations do not pay any additional fees. Combinations must have gross weight of over 18,000 pounds.	Flat fee. A 30-cent reflectorized plate fee is included in columns (8) and (9).	Registered with tractor truck, plus \$ 15 flat fee.	445.00	15.00	460.00	840.00	15.00	855.00	-	-	-	-
Utah	Gross weight groups	\$ 47.50 for 12,001 to 14,000 pounds to \$ 80.00 for 14,001 pounds plus \$ 15.00 for each 2,000 pounds or fraction thereof in excess of 14,000 pounds. All vehicles over 14,000 pounds must purchase an overweight permit, and if overweight, an overweight permit as well. Annual permits for overweight vehicles are \$ 100.00 and for overloads are \$ 50.00.	Flat fee.	\$ 10 annual fee or \$ 100 one-time fee paid by each new owner.	811.00	10.00	821.00	892.00	10.00	902.00	1,186.50	10.00	10.00	1,176.50
Vermont	Gross weight of combination	\$ 42.00 for less than 6,000 pounds to \$ 17.60 per 1,000 pounds for over 60,000 pounds. Additional fees of \$ 25.00 for 10,000 pounds to \$ 275.00 for 80,000 pounds and over.	Flat fee.	Registered with tractor truck, plus \$ 20 flat fee.	885.00	20.00	905.00	1,839.00	20.00	1,859.00	-	-	-	-
Virginia	Flat fee plus fee based on gross weight of combination. A \$ 1.50 State Police inspection fee and an additional \$ 5.00 fee for vehicles over 6,500 pounds are included in columns (5) and (6). 15/	\$ 13.00 flat fee plus \$ 2.00 per 1,000 pounds for 10,001 pounds to \$ 12.00 per 1,000 pounds for 76,001 to 80,000 pounds. Minimum fee of \$ 34.00 for vehicles with gross weight of 6,501 pounds to 10,000 pounds.	Flat fee. A \$ 1.50 State Police inspection fee is included in column (6) and (9).	Registered with tractor truck \$ 17 flat fee for 4,000 pounds or less, and \$ 22 for 4,000 pounds and up.	348.00	23.50	371.50	979.50	23.50	1,003.00	-	-	-	-
Washington	Declared gross weight of combination including surcharge. A 50-cent reflectorized plate fee (\$ 1 per truck) is assessed when plates are issued. An additional \$ 1 per plate is charged for standard issue plates.	\$ 82 for 14,000 pounds to \$ 1,518 for 80,000 pounds.	Flat fee. A 50-cent reflectorized plate fee is assessed when new plates are issued. An additional \$ 1 per plate is charged for standard issue plates.	Registered with tractor truck, plus \$ 36 flat fee. An additional filing fee of \$ 2 is included in columns (6) and (9).	501.00	36.00	539.00	1,518.00	36.00	1,554.00	-	-	-	-

SUMMARY OF STATE MOTOR-VEHICLE REGISTRATION FEE SCHEDULES¹

TABLE MV-100

2/STATUS AS OF JANUARY 1, 1993

BASED ON THE REPORTS OF STATE AUTHORITIES

STATE	3. TRUCK TRACTORS		4. SEMITRAILERS 17/		TYPICAL VEHICLE 3-AXLE 18/			TYPICAL VEHICLE 3-AXLE 19/			TWIN SEMITRAILER COMBINATION 20/			
	FEE BASIS	APPROXIMATE FEE RANGE	FEE BASIS	APPROXIMATE FEE RANGE	TRUCK TRACTOR 21/	SEM- TRAILER	COMBI- NATION	TRUCK TRACTOR 21/	SEM- TRAILER	COMBI- NATION	TRUCK TRACTOR 21/	FIRST SEM- TRAILER	SECOND SEM- TRAILER	COMBI- NATION
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
West Virginia	Gross weight of combination. A \$ 1.50 additional fee is included in columns (5) and (6).	\$ 25.00 for 4,000 pounds or less to \$ 1,131.25 for 80,000 pounds.	Flat fee.	If over 2,000 pounds and registered separately \$ 18.50, otherwise waived.	370.00	-	370.00	1,132.75	-	1,132.75	-	-	-	-
Wisconsin	Gross weight of combination.	\$ 63 for 4,500 pounds or less to \$ 1,850 for 80,000 pounds.	Flat fee.	\$ 50 per semitrailer. Permanent registration.	779.00	50.00	829.00	1,850.00	50.00	1,900.00	-	-	-	-
Wyoming	Empty weight groups. 16/	\$ 2 for 1,000 pounds or less to \$ 60 for 6,001 pounds and over.	Empty weight groups. 16/	Same schedule as for tractor trucks.	60.00	60.00	120.00	60.00	60.00	120.00	60.00	60.00	60.00	180.00

1/ This summary is based on the fee schedules in effect January 1, 1993 and covers vehicles in private operation. Property taxes and taxes levied only at the time of first registration have been excluded.

2/ This summary includes provisions of laws enacted through December 1992, or the most current information available.

3/ To illustrate the practical fee range on a basis that is comparable for all States, the fee for a very light 1983 2-door sedan is given as the minimum and the fee for a heavy 1992 4-door sedan is given as the maximum. There is no intention to show the absolute minimum and maximum fees for each State. In many States, special plates at extra cost are available to those desiring personalized plates for amateur radio operators, for disabled veterans, for members of veterans organizations, etc.

4/ A 1987 4-door sedan of 3,200 pounds empty weight was selected as the "typical" passenger car.

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

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

7/ A 1992 stake body truck of 7,712 pounds empty weight and 16,850 pounds gross weight was taken as the "typical" single-unit truck.

8/ A 1992 diesel-powered 4-axle dump truck of 24,000 pounds empty weight and 56,000 pounds gross weight was taken as a "typical" heavy single-unit truck.

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

10/ Registration fees for the City and County of Honolulu

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

12/ In addition to the fees shown, trucks and tractor trucks with gross weights over 26,000 pounds are assessed a "use fee" of 7.97 mills per mile for 26,001 pounds to 31.66 mills per mile for 76,001 pounds and over.

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

14/ Motor vehicles used exclusively on the farm or on highways connecting farms are exempt from registration. A biennial certificate of exemption is required of such vehicles for a fee of \$ 12.00.

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

16/ Commercial vehicles are registered at \$ 35.00 for 4,000 pounds or less to \$ 2,225.00 for 80,000 pounds gross vehicle weight. Up to 117,000 pounds gross vehicle weight allowed on non-interstate highways. The fee for a commercial vehicle of 117,000 pounds gross vehicle weight is \$3,650.

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

18/ A 1992 diesel-powered truck tractor of 9,697 pounds empty weight and a semitrailer of 6,800 pounds empty weight, registered for 45,000 pounds gross combination weight, in private operation, were selected as the "typical" vehicles.

19/ A 1992 diesel-powered truck tractor of 14,456 pounds empty weight and a semitrailer of 11,500 pounds empty weight, registered for 80,000 pounds gross combination weight, in private operation, were selected as the "typical" vehicles.

20/ A "Rocky Mountain" double consisting of a 1992 diesel-powered truck tractor of 15,000 pounds empty weight, a 40-foot semitrailer of 11,500 pounds empty weight, and a 28-foot semitrailer and dolly of 6,800 pounds empty weight registered for 105,000 pounds gross combination weight, in private operation, were selected as the "typical" vehicles.

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

22/ In addition to registration fees, there is levied a mileage tax based on operation and weight of vehicle for trucks over 80,000 pounds.

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

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

TABLE MV - 108
STATUS AS OF JANUARY 1, 1995

CLASSIFICATION OF FEE 1/	NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
ALABAMA					
1	Counties	35.25 percent of additional truck registration fee		42.16 percent is allocated equally among counties. 57.84 percent is allocated on the basis of population.	40-12-270
	State Public Road and Bridge Fund	64.75 percent of additional truck registration fee			40-12-270
	Remainder		Distributed as follows:		
	State Treasurer	5 percent	For collection, administration and tag purchases.		40-12-269
	County Probate Judges	2.5 percent	Collection and administration.		40-12-269
	County Probate Judges	\$ 1.25 per registration	Collection and administration.	The \$ 1.25 is a service fee charged by local officials.	40-12-271
	Department of Public Safety	Additional car, light truck, and motorcycle registration fees	Traffic regulation and enforcement of State traffic and motor vehicle laws.	\$ 10.00 per car; \$ 10.00 per truck under 6001 lbs; \$ 8.00 per motorcycle. This is an additional tax to the regular license tax or registration fee and is paid to State General Fund for the Department of Public Safety.	40-12-274
	Remainder		Distribution as follows:		
	Municipalities and counties	21 percent	Administration, construction, maintenance and debt service on bonds for highways.	Distributed to municipality where motor vehicle resides or is registered or to county where fee is paid if not registered or residing in an incorporated municipality.	40-12-270
	Counties and municipalities	7 percent	Same as above.	Allocation to counties based on motor-vehicle registrations. 10 percent of each county's allocation is distributed to municipalities in the county based on population.	40-12-270
	State Public Road and Bridge Fund	72 percent	Distribution as follows:		40-12-270
	Highway Sinking Fund	Amount required	Debt service of bonds issued by the Alabama Highway Finance Corporation or predecessor agency.		40-12-270
	State Highway Department	Remainder	Administration, construction and maintenance of State highways.		40-12-270
2	County Probate Judges	60 cents per license	Collection and administration.	Applies only in counties where probate judge is compensated by fees. Otherwise, this amount is deposited in the County Public Highway and Traffic Fund.	32-6-6
	County Public Highway and Traffic Fund	90 cents per license	Construction, maintenance and administration of public roads and bridges.		32-6-6
	State General Fund	Remainder	Appropriated to Department of Public Safety for State Police.		32-6-6
4,11	Motor-Carrier Fund	All	Distribution as follows:		37-3-32; 40-19-17
	Department of Revenue	Amount required	Collection and administration.		40-19-17
	Public Service Commission	\$ 50,000 appropriation	Collection, administration and regulation of for-hire carriers.		37-3-31
	State Highway Fund	Remainder	Construction and maintenance of State highways.		37-3-32; 40-19-17
7	Designated Agent	\$ 1.50 per certificate of title transaction	Collection and administration.	County probate judges or officials receive additional \$ 1.50 fee.	32-6-6
	Department of Revenue	Remainder	Collection and administration.		32-6-6
8	State General Fund	All	Appropriated to Department of Public Safety for State Police.		32-6-19
9	State General Fund	All	State general purposes.		32-6-6
ALASKA 1,2,5,1,7,8,9,10, 11,12,13	State General Fund	All	State general purposes.	Legislative appropriations for highway purposes are made from the State General Fund and may be considered as derived from road-user taxes until highway appropriations exceed road-user revenues.	28.10.421; 28.10.441 28.10.451 - 28.10.493 28.15.271

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TABLE MV-10
STATUS AS OF JANUARY 1, 1977

CLASSIFICATION OF FEE 1/	NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
ARIZONA 1	County Assessors	\$ 1.00 per registration, title, etc.	Collection, administration and local road purposes.	Excess amounts above State costs paid to State Highway Fund.	28-301
	Air Quality Fund	\$ 1.50 additional fee per registration	Statewide air quality program.	Paid with registration fee in nonattainment areas; \$ 2.00 elsewhere. \$400,000 allocated to Dept. of Transportation for public transportation assistance.	49-551
	Motorcycle Education Fund	\$ 1.00 per motorcycle registration	Driver education.		28-208
	Highway-User Revenue Fund	Remainder	See Table MF-106 for authorized distribution.		28-1898
2,4,5,1,7,8,9,12,1	Highway-User Revenue Fund	All	See Table MF-106 for authorized distribution.		28-1898
13	Emissions Inspection Fund	All	Motor vehicle emissions inspection program.		28-301
ARKANSAS 1,4,8,9,12,1	State Apportionment Fund	All	See Table MF-106 for authorized distribution.	(See State Code §19-6-405; §27-14-401)	See remarks
2,10,12,13	State Police Fund	All	Collection, administration, and support of State Police Department. Administration of motor-vehicle inspection laws.	Includes inspection fee.	19-6-604
7	Revenue Department Building Expansion Fund	All	Acquisition, construction and remodeling of State buildings.		
11	Constitutional and Fiscal Agencies Fund	3 percent	Collection, administration and general State government services.	Reduced to 1.5 percent if collected by State Highway and Transportation Department.	
	State Highway and Transportation Department	97 percent	Support of Arkansas Highway Police Division of the State Highway and Transportation Department. Expense of regulating, certifying and assessing (ad valorem) intrastate and interstate highway carriers.	Increased to 98.5 percent if collected by State Highway and Transportation Department.	
CALIFORNIA 1	Air Pollution Control Districts	See remarks	Planning, monitoring, enforcement, and technical studies to reduce air pollution from motor vehicles.	Local option tax. Districts designated as a state nonattainment area for any pollutant emitted by motor vehicles may levy a fee of up to \$ 4.00 per registration.	Vehicle 92502; Health & Saf. 44229
	Abandoned Vehicle Trust Fund	See remarks	Abandoned vehicle abatement programs.	Local option tax. Counties may impose a fee of \$ 1.00 per registration.	Vehicle 92507;
	Department of Motor Vehicles	\$ 1.00 per registration	Collection expenses including the administration and support of the International Registration Plan.	Scheduled to expire on January 1, 1995.	Vehicle 925015
	Highway Patrol	\$ 1.00 per registration	To maintain uniformed field strength of California Highway Patrol.	Scheduled to expire on January 1, 1995.	Vehicle 92509
	Motorcyclist Safety Fund	\$ 2.00 per motorcycle registration and renewal	Motorcycle safety programs including rider training and motorist awareness.		Vehicle 2935
	General Fund	See remarks	To provide funding for environmental purposes.	A \$ 300.00 smog impact fee is imposed on the registration of a vehicle previously registered in another State if the vehicle is not "California-certified". "California- certified" vehicles are designed and manufactured to meet California's motor vehicle emission standards.	Rev. & Tax 6262
1,2,5,1	Motor Vehicle Account, State Transportation Fund	Remainder	Distribution as follows:		Vehicle 42270
	Department of Motor Vehicles	Appropriation	Support of the Department.	Based on legislative appropriation.	Vehicle 42271
	Highway Patrol	Appropriation	Support of Highway Patrol.	Based on legislative appropriation.	Vehicle 42271
	Secretary of Business, Transportation, and Housing	Appropriation	Secretary and administrative costs.	Based on legislative appropriation.	
	Department of Justice and other miscellaneous	Appropriation	Support of the Department.	Based on legislative appropriation.	
	State Air Resources Board	Appropriation	Support of the motor-vehicle emissions control.	Based on legislative appropriation.	
	Local Air Resources	Appropriation	Contributes toward support of local agencies.	Based on legislative appropriation.	
	Department of Health	Appropriation		Based on legislative appropriation.	
	Judicial Council	Appropriation		Based on legislative appropriation.	
	State Highway Account	Remainder	Highway purposes and mass transit guideways. See Table MF-106 for authorized distribution.		Vehicle 42273

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TABLE MV-108
STATUTES AS OF JANUARY 1, 1993

CLASSIFICATION OF FEE 1/	NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
6,8,9,10,11	Motor Vehicle License Fee Account	All	Distribution as follows:		Rev. & Tax. 11001
	Department of Motor Vehicles	Cost of enforcement	Provide enforcement.		Rev. & Tax. 11003
		Remainder	Distribution as follows:		
	Motor Vehicle Account	2.5 percent	See Motor Vehicle Account above.		
	Counties, Cities, School Districts	Trailer coach fees	General purposes.	Allocation formula varies depending on the trailer coaches' locations.	Rev. & Tax. 11003.9
		Remainder	Distribution as follows:		
	Counties and Cities	18.75 percent	General purpose.	Cities that did not levy a property tax in FY 1987-88 receive a payment that increases at the rate at which total license fee receipts increase. All counties and cities receive an amount equal to the revenue received in FY 1982-83. Any remaining amount is distributed on population basis.	Rev. & Tax. 11005
		81.25 percent	Distribution as follows:		
13	Cities	50 percent	General purpose.	Distributed on population basis.	Rev. & Tax. 11005
	Counties	50 percent	General purpose.	Distributed on population basis.	Rev. & Tax. 11005
	Vehicle Inspection and Repair Fund	All	Implementation of the motor-vehicle inspection program.		Vehicle 44081
COLORADO 1	County Clerks	\$ 1.00 per registration	Collection and administration.	\$ 2.50 of each annual full year registration fee per vehicle is distributed to counties and to cities based on place of residence as distributed below.	42-1-210
	Motorcycle Operator Safety Training Fund	\$ 2.00 per motorcycle registration	Motorcycle training.		42-3-123(4.1)
	County Road and Bridge Fund	\$ 4.00 per rural registration	County roads and bridges.		42-3-129
	Cities	\$ 4.00 per urban registration	Maintenance and repair of city streets.		42-3-129
	Highway-Users Tax Fund	50 cents per registration	Direct costs of motor vehicle emissions activities of Departments of Health and Revenue in nonattainment areas.	Subject to legislative appropriation. Counties in the program area impose an additional 70 cent fee for administrative costs.	42-3-123(23)(a)
	Highway-Users Tax Fund (ARI Account)	\$ 1.50 per registration	Administration and enforcement costs of the automobile inspection and readjustment program of Departments of Health and Revenue.	Subject to legislative appropriation. Imposed on motor vehicles registered in program area and subject to inspection.	42-3-123(24)(b)
	Highway-Users Tax Fund (ARI Account)	\$ 10.00 per light and heavy duty diesel-powered motor vehicle	Costs of diesel-powered motor vehicle emissions control activities of Departments of Health and Revenue.	Subject to legislative appropriation. Imposed on diesel-powered motor vehicles registered in the program area.	42-3-123(24)(a)
	Highway-Users Tax Fund (Emergency Medical Services Account)	\$ 1.00 per registration	To promote an effective emergency medical network.		42-3-123(25)
	1,10 Highway-Users Tax Fund	Remainder	See Table MF-108 for authorized distribution.	Also includes additional fees for special plates.	43-4-203
	2 Motorcycle Operator Safety Training Fund	\$ 1.00 per motorcycle endorsement	Motorcycle training.		42-2-112
	County General Funds	See remarks	Collection, administration and county general purposes.	The four counties that issue drivers' licenses retain \$ 3.00. These counties issue less than one percent of licenses.	42-2-112
	Highway-Users Tax Fund	Remainder	See Table MF-108 for authorized distribution.		42-2-112

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TABLE MV-100
STATUS AS OF JANUARY 1, 1993

CLASSIFICATION OF FEE 1/	NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
4	Public Utilities Commission	Appropriation	Regulation of motor-vehicle carriers.		40-2-110
	Highway-Users Tax Fund	Remainder	See Table MF-106 for authorized distribution.		43-4-203
7	Highway-Users Tax Fund, Special Purpose Account	\$ 2.50 per title	Operation of a statewide distributive data processing system for motor-vehicle registrations and titles.	Also receives \$ 2.00 per duplicate. Subject to legislative appropriation.	42-6-135
	County General Funds	Remainder	Collection, administration and county general purposes.		42-6-135
8	Highway-Users Tax Fund	100 percent	See Table MF-106 for authorized distribution.	Except for violation of Section 42-4-1202 occurring within corporate limits of a city, which shall be distributed 50 percent to a city and 50 percent to Highway-Users Tax Fund, all fines and penalties collected are credited to the Highway-Users Tax fund.	42-1-215
9	Department of Revenue	Amount required	Administration.		12-6-123
	Auto Dealers License Fund	Remainder	Educational and enforcement purposes.		12-6-123
11	Public Utilities Commission	All	Administration.		40-11-108
13	Highway-Users Tax Fund	All	See Table MF-106 for authorized distribution.	State vehicle emissions inspection fee.	42-4-313
CONNECTICUT					
1	General Fund	\$ 5.00 safety fee for reflectorized plates	Administration.		14-49(a)
	Department of Transportation	\$ 4.00 per motorcycle registration.	Motorcycle rider education program.		14-49(b)(1)
1,2,5,7,8,9,10,11,13	Special Transportation Fund	Remainder	See Table MF-106 for authorized distribution.		13b-61
DELAWARE					
1,2,5,1,6,7,8,9,10,11	Transportation Trust Fund	All	See Table MF-106 for authorized distribution.		21-307
DISTRICT OF COLUMBIA					
2	Driver Education Program Fund	\$ 5.00 per driver's license	Driver education in schools.		40-301.1
1,2,4,6,7,9,13	General Fund	Remainder	See Table MF-106 for authorized distribution.		40-104(d); 40-202; 47-131
FLORIDA					
1	Florida Real Time Vehicle Information System Trust Fund	Additional 50 cents fee	Operation of system.		320.03
	Air Pollution Control Trust Fund, Department of Environmental Regulation	Additional \$ 1.00 fee	For purposes of air pollution control.		320.03
	Transportation Disadvantaged Trust Fund	Additional 50 cents fee	For subsidies of transportation disadvantaged people's transportation costs, and administrative costs.	Fee applies only to cars and light trucks.	320.03
	County Tax Collector	\$ 2.50 - \$ 3.00	Collection expenses.	Service fee charged by local officials.	320.04
	State Transportation Trust Fund	Additional 50 cents fee	Manufacture of license plates and stickers with reflective materials.		320.08
	Motor Vehicle License Plate Replacement Trust Fund	\$ 2.00 fee for replacement plates. \$1.00 fee for temporary tags	Funds the replacement license plate program.		320.08(1); 320.131

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TABLE MV - 108
STATUS AS OF JANUARY 1, 1985

CLASSIFICATION OF FEE 1/	NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
Florida: 1 cont.	General Revenue Fund	34.9 percent of \$ 100 initial registration fee, \$ 1.50 of mobile home/park trailer fee	Service charge for general State government expenses.	34.9 percent includes 30 percent of gross revenues plus 7 percent service fee assessed on the 70 percent distributed to State Transportation Fund.	320.072; 320.081
	Accident Reports Trust Fund	Additional \$ 2.50 cent fee on each motorcycle registration.	Appropriated to fund the Florida Motorcycle Safety Education Program.	Any surplus funds are to be appropriated to fund other driver improvement programs. Also includes fees from transcripts of driver history records.	320.08
	Emergency Medical Services Trust Fund	Additional 10 cents fee	For emergency medical services.		320.0801
	State Agency Law Enforcement Radio System Trust Fund	Additional \$ 1.00 fee	For improvement of law enforcement radio system.	Does not apply to mobile homes.	320.0802
	Motor Vehicle Theft Prevention Trust Fund	Additional 50 cent fee	For programs to deter vehicle theft.		320.045
	License Tax Collection Trust Fund	All mobile home/park trailer fees (except \$ 1.50 per vehicle)	1/2 to school district, 1/2 to county or city where vehicle is located.		320.081
	Public Education Capital Outlay and Debt Service Trust Fund	Amount required	Debt service on school construction bonds and the construction of new school buildings.	The total amount required each year is based on constitutionally fixed amount per school instructional unit. Article 12, Sec. 9 (d).	320.20
	State Transportation Trust Fund	Remainder	See Table MF - 106 for authorized distribution.		320.20
2	State General Revenue Fund	50 cents per year for each license	Driver training instruction for high school students.	Fees collected from transcripts of driver history records are deposited in the Accident Reports Trust Fund.	233.063
	State General Revenue Fund	Remainder	Operating expenses of the Department of Highway Safety and Motor Vehicles plus general State purposes.		322.21
4.1, 12.1	Department of Transportation, Counties and Municipalities	In same proportion as motor-fuel taxes in Table MF - 106.	See Table MF - 106 for authorized distribution.	Includes fuel use taxes and fees for identification decals.	207.026
5.2, 11	State General Revenue Fund	100 percent	General State purposes.		319.32
7	General Fund	\$ 1.47 of \$ 24 fee	Service charge for general State government expenses.	Applies to all certificates of title except for -hire vehicles and salvage titles.	319.32
	State Transportation Trust Fund	\$ 19.53 of \$ 24 fee	See Table MF - 106 for authorized distribution.		319.32
	Nongame Wildlife Trust Fund	Additional \$ 4.00 fee charged on vehicles previously registered outside Florida	Documentation of population trends and habitat; conservation, management and regulatory programs; and public education.		319.32
	State General Revenue Fund	Remainder	General State purposes.	Includes \$ 295.00 impact fee on certificate of titles for vehicles previously titled outside of the State.	319.201; 319.32
8	State Transportation Trust Fund	All	See Table MF - 106 for authorized distribution.	Includes overweight penalties, misregistration penalties and late registration delinquency fees.	320.57
9	Motor Vehicle License Plate Replacement Trust Fund	All	Collection and administration.		320.27
10	Department of Highway Safety and Motor Vehicles	All	Collection and administration.		320.0009
13	Department of Transportation	\$ 25.00 inspection fee	Truck safety inspection program.		318.010

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TABLE MV-10
STATUS AS OF JANUARY 1, 1971

CLASSIFICATION OF FEE 1/	NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
GEORGIA 1 1,2,5,2,7,8,11,12,1,13	County Agent State General Fund	\$ 1.00 per license plate Remainder	Collection expenses. State general purposes.		66-248 66-104
HAWAII 1,5,1 2,1,10 2,3,8,11,13 3 8 9	Department of Transportation State Highway Fund County General Fund State Highway Fund State General Fund Driver Education and Training Fund State General Fund	Amount Required Remainder All Remainder All Additional \$ 5.00 fine levied for violations All	Reimburse counties for collection costs. Expended in the county in which collected for construction, improvement and maintenance of county roads and streets, and debt service on county bonds issued to finance highway and street construction and improvements. County general purposes. See Table MF - 106 for authorized distribution. State general purposes. For driver education and training programs. State general purposes.	Up to \$ 500,000 may be appropriated in the city and county of Honolulu for the Police Department. (See State code §264-10; §266-209; §266-211; §268-216) 0.125 percent of gross revenues. No expenditure for the operation of the motor-vehicle dealers licensing board shall be made unless there is an appropriation provided by law.	249-18 249-18 266-51; 266-111 See remarks 971-26 2803-2 4305-16
IDAH0 1 2	Plate Manufacturing Account Counties Emergency Medical Services Account Highway Distribution Account County Current Expense Fund State Recreational Vehicle Account State Recreational Vehicle Account County Road Fund Search and Rescue Account County Current Expense Fund Emergency Medical Services Account II Driver Training Account State Highway Account Highway Distribution Account	\$ 1.50 of plate issuing fee 25 cents per motor vehicle registration \$1.00 per motor vehicle registration Remainder \$ 1.50 per recreational vehicle license \$ 3.50 per recreational vehicle license Remainder 49.5 percent 50 percent 0.5 percent See remarks \$ 2.00 per operator's license \$ 5.00 per Class D operator's license \$ 18.50 per Class A, B, or C operator's license Remainder	Costs of manufacturing license plates. Local emergency medical service costs. Emergency medical services training, communications, vehicle and equipment grants. See Table MF - 106 for authorized distribution. Distributed as follows: For County general purposes. Distributed as follows: County Sheriff for collection. For State emergency medical services. Made available to State Board of Education for driver training. See Table MF - 106 for authorized distribution. See Table MF - 106 for authorized distribution.	Retained by county of origin. \$5.00 per operator's license when fees collected by county officer. Also receives \$3.00 of exam fee, and a portion of driver training class fee. Also receives \$2.60 of class D instruction permit fee, and portion of driver training course fee. Also receives \$10.50 of class A, B, and C instruction permit fees, \$6.50 of Class A, B, or C duplicate license fees, and \$5.00 of Class A, B, or C skills test fees.	49-450 49-452 49-452 49-701 49-446 49-446 49-446 49-446 49-446 49-308 49-308 49-308 49-308 49-701, 49-308

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TABLE MV - 106
STATUS AS OF JANUARY 1, 1993

CLASSIFICATION OF FEE 1/	NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
4,7,8,12,1	Highway Distribution Account	All	See Table MF - 106 for authorized distribution.		40-701
9	County Current Expense Fund	\$10.00 per dealer's license	For county general purposes.		49-1007
	State Highway Account	Remainder	Administrative costs of enforcement, construction, reconstruction and maintenance of State Highways, including State Highways in cities.		49-1007
10	County Current Expense Fund	See remarks	For county general purposes.	Amounts collected by county officers are retained by county.	49-431
	State Highway Account	Remainder	Construction, reconstruction and maintenance of State Highways, including State Highways in cities.		49-431
11	County Agents and Idaho Transportation Department	5 percent	Collection expenses.	Retained by State or local collecting agency.	61-811B
	Public Utilities Commission	Remainder	Administrative and maintenance expenses of Public Utilities Commission.	Personnel administrative costs are funded by general fund appropriation.	61-811B
ILLINOIS					
1	State Construction Account Fund	37 percent of registration fees	Construction, reconstruction and maintenance of State-maintained system.		95 1/2-2-119
	Cycle Rider Safety Training Fund	\$ 7 per motorized cycle annual registration	Motorcycle rider safety programs.	Fund also receives \$ 3.50 of each semiannual registration fee. Beginning January 1, 1994, the fund will receive \$ 6.00 of each annual registration fee and \$ 4.00 of each semiannual registration fee.	95 1/2-2-119
	Road Fund	Remainder	See Table MF - 106 for authorized distribution.		
2	Driver Education Fund	\$ 5 per driver's license	Driver education programs in Illinois secondary schools.	Also receives \$ 16 per original driver permit and \$ 4 per restricted driving permit.	95 1/2-2-119
	CDLIS/AAMVAN Trust Fund	\$ 6 per commercial driver's license	Commercial Driver's License Information System/American Association of Motor Vehicle Administrators Network.	Also receives \$ 6 per commercial driver's learners permit.	95 1/2-2-119
	Drunk and Drugged Driving Prevention Fund	\$ 30 per driver's license reinstatement			95 1/2-2-119
	Road Fund	Remainder	See Table MF - 106 for authorized distribution.		95 1/2-2-119
4, 5, 1	Road Fund	Remainder	See Table MF - 106 for authorized distribution.	Vehicle owners may opt to pay a flat weight tax or a mileage weight tax.	95 1/2-2-119
5,2,11	Transportation Regulatory Fund	All	Expenses of Illinois Commerce Commission in administration and enforcement of motor-carrier regulations.	Includes motor common carrier certificates and motor contract carrier permits.	95 1/2-180-1801
7	Used Tire Management Fund	50 cents per certificate of title	Used tire disposal program.	Effective January 1, 1990 through December 31, 1994.	95 1/2-2-119
	Park and Conservation Fund	\$ 1.50 per certificate of title	Acquisition and development of bike paths as provided for in Section 63A.30 of the Civil Administration Code of Illinois.	Beginning January 1, 1995, fund will receive \$ 2.00 of each certificate of title fee.	95 1/2-2-119
	General Revenue Fund	Remainder	State general purposes: collection expenses paid from General Revenue Fund. (Fund also receives title search fees.)	General Fund also supports State police.	95 1/2-2-119
8,9,10,11,12,13	Road Fund	All	See Table MF - 106 for authorized distribution.	Includes oversize/overweight permits.	95 1/2-2-119

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TABLE MV-108
STATUS AS OF JANUARY 1, 1980

CLASSIFICATION OF FEE 1/	NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
INDIANA 1,7,10,13	Branch Offices, Bureau of Motor Vehicles	\$ 0.75 to \$ 1.25 per registration; \$1.00 per title or transfer	Collection expenses.	Service fees charged by local officials. Also receives \$ 2.00 per delinquent title; 50 cents per MVIN; \$ 3.00 per personalized plate application. Amount retained per registration varies depending on volume.	9-1-4-2
	Motorcycle Operator Safety Education Fund	\$ 2.00 per motorcycle registration.	For safety education of motorcycle riders.		9-1-4-41
	State Police Building Account	\$ 0.25 per registration or title	Construction, maintenance, equipphg, and leasing of State Police facilities.		9-1-2-1.5
	Motor-Vehicle Highway Account	Remainder	See Table MF-106 for authorized distribution.		9-1-4-2; 9-1-4-41
	2 Branch Offices, Bureau of Motor Vehicles	\$ 1.00 to \$ 1.50 per license	Collection and administration.	Amount retained per license varies depending on volume.	9-1.5-4-2
	Motor-Vehicle Highway Account	Remainder	See Table MF-106 for authorized distribution.		9-1-4-54
	5,2,11 PSC Motor-Vehicle Account	All	Collection expenses and enforcement of motor-carrier laws.	All funds remaining to the credit of PSC above the appropriated amount shall be paid to the Motor-Vehicle Highway Account.	9-2.1-22-44
	6 Motor-Vehicle Highway Account	All	See Table MF-106 for authorized distribution.		9-14-1-1
	9 Motor-Vehicle Highway Account	40 percent	See Table MF-106 for authorized distribution.		9-10-2-4
	Bureau of Motor Vehicles	30 percent	To enforce odometer laws.		9-10-2-4
	State Police	20 percent	To enforce odometer laws.		9-10-2-4
	Attorney General	10 percent	To enforce odometer laws.		9-10-2-4
IOWA 1 7 1,2,7,8,9,10,11,12,13	County Treasurer	4.25 percent	Collection and administration.	County sheriffs retain fees for the few licenses they issue directly.	321.152
	County Treasurer	\$ 2.50 per title	Collection and administration.		321.152
	Road-User Tax Fund	Remainder	See Table MF-106 for authorized distribution.		312.1
KANSAS 1,7,10	County Treasurers	75 cents per registration and transfer, \$ 2.25 per registration, and \$ 2.00 per certificate of title	Collection and administration.	Also receives 20 percent of motorcycle driver's license fee. Receives 20 percent of motorcycle driver's license fee.	9-145; 9-145d
	State Highway Fund, Department of Transportation	Remainder	See Table MF-106 for authorized distribution.		9-146
	2.1 State Safety Fund	37.5 percent	Student driver training program.		9-267
	Motorcycle Safety Fund	See remarks	Driver training courses in schools.		9-267
	State Highway Fund, Department of Transportation	Remainder	See Table MF-106 for authorized distribution.		9-267
	2.2,2.3 Truck Driver Training Fund	\$ 2 of commercial driver's license fee	Student truck driver training programs.		9-267
	State Safety Fund	20 percent	Student driver training program.		9-267
	State Highway Fund, Department of Transportation	Remainder	See Table MF-106 for authorized distribution.		9-267

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TABLE MV-108
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CLASSIFICATION OF FEE 1/	NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
5.2	Motor Carrier License Fee Fund	Amount required	Collection and administration.	Collected by the State Corporation Commission.	66-1,139
	State Highway Fund, Department of Transportation	See remarks	See Table MF-106 for authorized distribution.	On January 2 and July 2 of each year, all unencumbered balances in excess of \$400,000 in the Motor Carrier License Fee Fund are transferred to the State Highway Fund.	66-1,142
9,12	State Highway Fund	All	Collection and administration.		6-2418
KENTUCKY 1,10	County Clerks	\$2.00 for cars, all trucks and transfers	Collection and administration.	Service fees charged by local officials.	186.040; 186.180
	Motorcycle Safety Education Program Fund	\$4.00 per motorcycle registration	Instructor training and driver training.		186.535
	County Road Fund	30 percent of truck registration fees	Construction and maintenance of county roads.	Divided equally among the 120 counties.	47.020
	State Road Fund	Remainder	See Table MF-106 for authorized distribution.		183.281
2,1,2,2	Transportation Cabinet	50 cents per license	Expanding the driver education program.		186.535
	Transportation Cabinet	\$1.00 per license	Processing of photo license.		186.531
	State General Fund	\$1.75 per license	General expenditures.		186.531
	Motorcycle Safety Education Program Fund	\$4.00 per motorcycle license	Instructor training and driver training.		186.690
	State Road Fund	Remainder	See Table MF-106 for authorized distribution.		186.531
4,5,1,11,12,1	State Road Fund	All	See Table MF-106 for authorized distribution.		47.01; 138.660; 189.270
5.2	Energy Recovery Road Fund	See remarks	Construction, maintenance, and repair of State and county-maintained coal road system.	Decal fee on heavy coal trucks. Distributed 60 percent to Department of Highways and 40 percent to Fiscal Court of coal counties.	177.9771
6	County Clerks	3 percent of revenue	Collection and administration.		138.460
	State Road Fund	Remainder	See Table MF-106 for authorized distribution.		138.460
7	County Clerks	\$4.00	Collection and administration.		186A.130
	State Road Fund	\$2.00	See Table MF-106 for authorized distribution.		186A.130
9	County Clerks	\$1.00	Collection and administration.	Dealer plates.	186.070
	State Road Fund	Remainder	See Table MF-106 for authorized distribution.	See Table MF-106 for authorized distribution and expenditures.	186.281
LOUISIANA 1,8,10	Department of Public Safety	Amount not to exceed \$250,000	Collection and administration.		47:480
	State Highway Fund No. 2	See remarks	Construction of public roads and bridges.	Receives all receipts from six parishes bordering Lake Ponchartraine.	Constitution, Article 6, § 22
	General Highway Fund	Remainder	Construction and maintenance of State highways and bridges.		47:481

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CLASSIFICATION OF FEE 1/	NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
Louisiana cont. 2.1, 2.2, 2.3	Bond Security and Redemption Fund	\$ 2.00 per motorcycle endorsement	Debt Service		32:412
	Motorcycle Safety Awareness and Operator Training Fund	\$ 6.00 per motorcycle endorsement	Operator and instructor training, and motorcycle safety and awareness programs.	Any surplus funds remaining at end of fiscal year revert to General Fund.	32:412
	Office of Motor Vehicles	\$ 5.50 per driver's or chauffeur's license	Collection and administration, and highway safety education.		32:426
	Emergency Vehicle fee	\$ 5.00 per license			32:412
		Remainder	(See distributions below identified as 2.1, 2.2, and 2.3)		
2.1	State Police Pension and Retirement Fund	30 percent (20 percent in major cities)	Operation of State Police retirement system.	Distribution is different for cities with population greater than 450,000. 20 percent represents \$2.50 of a \$12.50 fee.	32:412
	Municipal Police Pension Funds	(20 percent in major cities)	Operation of municipal police retirement systems.	Distribution only applies to cities with population greater than 450,000.	32:412
	Department of Public Safety and Corrections	Remainder	Collection and administration, and highway safety education.	Any surplus is transferred to State General Fund at end of each biennium.	32:426
2.2	State Police Pension and Retirement Fund	27 percent (3.5 percent in major cities)	Operation of State Police retirement system.	Amount and distribution of fees are different for cities with population greater than 450,000.	32:412
	Municipal Police Pension Funds	(20 percent in major cities)	Operation of municipal police retirement systems.	Distribution only applies to cities with population greater than 450,000. 20 percent represents \$ 10.00 of a \$ 50.00 fee.	32:412
	Department of Public Safety and Corrections	Remainder	Collection and administration, and highway safety education.	Any surplus is transferred to State General Fund at end of each biennium.	32:426
2.3	State Police Pension and Retirement Fund	27 percent (20 percent in major cities)	Operation of State Police retirement system.	Amount and distribution of fees are different for cities with population greater than 450,000.	32:412
	Municipal Police Pension Funds	(20 percent in major cities)	Operation of municipal police retirement systems.	Distribution only applies to cities with population greater than 450,000. 20 percent represents \$ 10.00 of a \$ 50.00 fee.	32:412
	Department of Public Safety and Corrections	Remainder	Collection and administration, and highway safety education.	Any surplus is transferred to State General Fund at end of each biennium.	32:426
7	Department of Public Safety	Amount required	Collection, administration and purchase of reflectorized license plates.		32:733
	Department of Public Safety	\$ 1,100,000 annually	To support additional State Police personnel and equipment.		32:733
	Louisiana Law Enforcement Network Fund	\$ 1.50 per title	To support the Law Enforcement Network of the Department of Public Safety.		32:733
	Motor Vehicle Office Fund	\$ 2.00 per title	To pay cost of operating motor vehicle offices.		32:733
	State General Fund	Remainder	General State purposes.		32:733
8,11	Bond Security and Redemption Fund	Amount required	Debt Service.		32:387, 32:388
	Vehicle Special Permit and Enforcement Fund	Amount required	Support of weights and standards: police and administration of size and weight regulations.		32:387, 32:388
	Hot Mix in Place Leveling and Sealing Fund	Remainder	Appropriated to Department of Transportation for administration.		32:387, 32:388
13	Office of State Police	\$ 4.00 per inspection	Traffic law enforcement.		32:1308
		\$ 1.25 per inspection			32:1308
	Bond Security and Redemption Fund	Amount required	Debt Service.		32:1308
	Office of Motor Vehicles	Amount required	Motor vehicle inspection program.		32:1308
	State General Fund	Remainder	General State purposes.		32:1308

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CLASSIFICATION OF FEE 1/	NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
MAINE 1,2,5,1,7,8,9 10, 11,13 5.2	General Highway Fund, State Department of Transportation	All	See Table MF-106 for authorized distribution.		23-1051
	Transportation Safety Fund	All	Distribution as follows:		29-2713
	Department of Public Safety	Appropriation	Enforcement and inspection by the State Police.	FY 1993 appropriation: \$ 2,400,000.	29-2713
	Bureau of Motor Vehicles	Appropriation	Administration of the commercial driver license laws.	Maximum appropriation of \$ 650,000 annually.	29-2713
	General Highway Fund, State Department of Transportation	Remainder	See Table MF-106 for authorized distribution. These receipts are allocated with special emphasis on matters relating to transportation safety.		29-2713
MARYLAND 1 2 4.1 6	Department of Transportation	Amount required	Refunds.	Personalized plates (added fee) paid \$ 350,000 to State Scholarship Fund, remainder to State General Fund.	
	State Police	Expenses	Motor vehicle inspection program and the truck weight and size enforcement program.		
	Gasoline and Motor-Vehicle Revenue Account	Remainder	See Table MF-106 for authorized distribution.		TR 8-402
	Department of Transportation	Amount required	Refunds.	Personalized plates (added fee) paid \$ 350,000 to State Scholarship Fund, remainder to State General Fund.	
	Driver Education Account	\$ 22.00 learner's permit fee and original driver's permit	Driver training instruction for public, private and commercial schools.	Cost not to exceed \$ 65 per student. (For highway debt service if needed.)	TR 18-508
	General Fund Fund	\$ 6.00 of \$ 12.00 security interest filing fee		Offset any operating deficiencies by the offices of the clerks of court.	TR 8-402
	Gasoline and Motor-Vehicle Revenue Account	Remainder	See Table MF-106 for authorized distribution.		
	Gasoline Tax Division, State Comptroller	All	See Table MF-106 for authorized distribution.		TG 2-1001
	Transportation Revenue Sharing Account	20 percent	Distribution as follows:	This account also receives a portion of corporate income tax. (See Table S-106).	TR 3-401
	Transportation Trust Fund	76 percent	See Table MF-106 for authorized distribution.		TR 3-401
MASSACHUSETTS 1 2,7,10 5.2,11	General Fund	24 percent	State general purposes.		TR 3-401
	Gasoline and Motor Vehicle Revenue Account	60 percent	See Table MF-106 for authorized distribution.	Department share is pledged to debt service of consolidated transportation bonds.	TR 3-215; TR 8-402
	Motorcycle Safety Fund	\$ 2 per motorcycle registration	Motorcycle safety related activities.		90-34
	Highway Fund	Remainder	See Table MF-106 for authorized distribution.		90-34
	Highway Fund	All	See Table MF-106 for authorized distribution.		90-34
	State General Fund	All	State General purposes.		90-34

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TABIE MV-108
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CLASSIFICATION OF FEE 1/	NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
MICHIGAN					
1	Motorcycle Safety Fund	\$ 3.00 per motorcycle registration	Motorcycle Safety Education Program.		257.601
7	Scrap Tire Regulatory Fund	Additional 50 cent certificate of title fee	For regulation of scrap tire disposal.		257.606
1,7,9,10,12	Michigan Transportation Fund	Remainder	See Table MF-106 for authorized distribution.		257.621
2	Counties and municipalities	\$ 2.50 per original driver's license; \$ 1.00 for other licenses	Collection expenses.	Paid to collecting agency.	257.611
	Driver Education Fund	\$ 4.00 for each four year license; \$ 2.00 for each two year license	Driver education in public schools.	Amount distributed to schools, \$ 45.00 per student, but not to exceed the actual cost. \$ 100,000 is annually appropriated to Department of Education to administer driver education programs.	257.611
	State General Fund	\$ 2,500,000	Gasoline inspection and testing, ethanol enhancement, and State general purposes.	Not more than \$ 1,000,000 credited to the Gasoline Inspection and Testing Fund.	257.619
	Transportation Economic Development Fund	See remarks	See Table MF-106 for authorized distribution.	Receives the greater of \$ 120,000 or 5 percent of road test fees.	257.621
	State General Fund	Remainder	Collection expenses and State general purposes.		257.621
4,1,11	State General Fund	Appropriation	Collection and administration.		207.232
	Transportation Economic Development Fund	Remainder	See Table MF-106 for authorized distribution.		207.232
MINNESOTA					
1	Department of Public Safety	Amount required	Collection and administration.	A portion of these costs are paid from the General Fund.	16A.60
1	Revenue Account	Amount required	Refunds of motor-vehicle fees.		16A.60
1,8,12,1	Highway-User Tax Distribution Fund	Remainder	See Table MF-106 for authorized distribution.		166.013; 166.017; 166.221
2	Trunk Highway Fund	80 percent	See Table MF-106 for authorized distribution.	Duplicate license fees distributed as follows: 80 percent in General fund; \$ 500,000 to the Motorcycle Safety Fund; remainder is distributed as shown. Driver licensing expenses paid from Trunk Highway Fund.	171.06
	General Fund	10 percent	State general purposes.		171.06
8,10,11	Highway-User Tax Distribution Fund	5/6 of overweight fines	See Table MF-106 for authorized distribution.		221.63; 299D.03
9	General Fund	All	Various general State expenditures.		168.06
MISSISSIPPI					
1,9,12,1	County Tax Collector	Commission allowed by law	Collection expenses.		27-19-99
	Counties and Cities	All additional fees levied by 1992 legislation	Local general purposes, including school districts.	Trucks over 16,000 GVW are exempt from local taxes.	
	County Road Funds	All privilege taxes collected by county tax collector and \$ 3,732,403 of the taxes collected by the State Tax Commission.	Debt service on county road and road district obligations; construction and maintenance of roads and bridges in counties.	Taxes collected by county tax collector includes automobiles, most trucks 10,000 lbs. and under, and other vehicle classes. Tax Commission sales include all trucks over 10,000 lbs. and other special classes such as buses, temporary permits and certain types of trucks under 10,000 lbs.	27-19-99
	State Highway Fund	Remainder	Construction and reconstruction of highways or debt service on certain highway bonds. (See Table MF-106)		27-19-99

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CLASSIFICATION OF FEE 1/	NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
Tag Fee 2 5.2 5.2, 11 7 13	County Tax Collector	5 percent	Collection expenses.		27-19-99
	State Highway Fund	\$ 5.00 fee per registration	Construction and reconstruction of highways or debt service on certain highway bonds. (See Table MF - 106)		27-19-99
	County General Fund	See remarks	Transmission of registration and title information to State computer system.	50 cents per registration for participating counties.	27-19-99
	State General Fund	Remainder	State general purposes.	Highway patrol receives appropriation from State General Fund.	27-19-99
	Highway Safety Patrol	\$ 7.00 per operator's license; \$ 4.00 per Class D commercial license	Patrol cars, communication equipment and weapons.		63-1-45
	State General Fund	Remainder	State general purposes.	Reinstatement fee (\$ 25) paid into Highway Patrol Relief and Disability Fund.	63-1-46
	State Highway Fund	All	Construction and reconstruction of highways or debt service on certain highway bonds. (See Table MF - 106)	This is a fuel identification decal for motor vehicles with 3 or more axles. The cost is \$ 12.00 for a year or \$ 8.00 for a single trip by out-of-state vehicles. The out-of-state vehicle has the option of paying the \$ 12.00 which will be good until the following January 1.	27-61-5
	Public Service Commission	All	Collection and administration.		
	State Tax Commission	Appropriation	Maintenance of statewide vehicle registration system.	Legislature authorizes discretionary amount to defray operational costs of commission and automated registration system.	63-21-65
	State General Fund	Remainder	State general purposes.		63-21-65
	State General Fund	\$ 2.00 per certificate of inspection	State general purposes.	Remainder of inspection fees retained by official inspection stations.	63-13-11
MISSOURI 1, 2, 5, 2, 7, 8, 9, 10, 11, 12, 13	State Highways and Transportation Department Fund	Amount of revenue from fees which were in effect prior to January 1, 1980 All additional revenue	See Table MF - 106 for authorized distribution. Distribution as follows:	A Missouri constitutional amendment effective January 1, 1980, provided that any increase in State license fees and taxes on certain motor vehicles in effect on January 1, 1980, shall be distributed in this manner.	301.090; 302.226
	State Road Fund	75 percent	See Table MF - 106 for authorized distribution.		Constitution Article 4 §30(b)(3)
	Incorporated cities and towns	15 percent	See Table MF - 106 for authorized distribution.		Constitution Article 4 §30(b)(3)
	County - Aid Road Trust Fund	10 percent	See Table MF - 106 for authorized distribution.		Constitution Article 4 §30(b)(3)
MONTANA 1, 10	County Motor Vehicle Suspense Fund	Amount required	Local collection costs.	Trust fund must have a balance of \$ 2,500,000 before projects can be funded.	61-3-509
	Noxious Weed Management Trust Fund	\$1.50 per registration or reregistration Remainder	Weed management projects. Distribution as follows:		61-3-510
	City Road Funds	See remarks	Construction, repair and maintenance of permanent city streets.	50 percent of fees collected in incorporated cities or towns are returned to the city of origin.	7-14-2512
	County Road Funds	Remainder	To county of collection for road and bridge construction and maintenance.		7-14-2512

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CLASSIFICATION OF FEE 1/	NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
2	County General Funds	3.75 percent of fees collected by counties	County general purposes.		61-5-121
	State Special Revenue Fund	3.75 percent of fees collected by State	Administrative expenses.		61-5-121
	Highway Patrol Retirement Pension Trust Fund	25 percent	Patrol pensions.		61-5-121
	State Traffic Education Account	17.5 percent	State driver education program.		61-5-121
	State General Fund	53.75 percent	State general purposes.	General funds and highway funds equally support highway patrol.	61-5-121
3,5,2,11,13	Public Service Commission	Amount required	Collection expenses.	Fees charged by the commission must be commensurate with the costs incurred in administering the function for which the fee is charged except those fees set by Federal statute.	60-1-114
	State General Fund	Remainder	State general purposes.		60-1-402
5,1	County General Funds	5 percent of taxes collected by county	Collection and administration.		61-10-225
	State Highway Account	Remainder	See Table MF-106 for authorized distribution.	Includes all of Gross Vehicle Weight Tax receipts when collected by the State.	61-10-225
6	State Highway Account	All	See Table MF-106 for authorized distribution.		61-3-502
7,10	County Treasurers	All	Distribution as follows:		61-3-203
	State Motor Vehicle Recording Fund	\$ 3.50 per certificate or transfer	Administration of registrar's office.		61-3-203
	City and County Road Funds	\$ 1.50 per certificate or transfer	Construction and maintenance of city streets and county roads.	Distribute funds on basis of registrations within corporate limits and those outside corporate limits of cities in each county.	61-3-203
8	State Highway Account	50 percent	See Table MF-106 for authorized distribution.		61-10-146
	County Road Fund	50 percent	County road purposes.	Collection costs deducted from county share.	61-10-146
9	State Motor Vehicle Recording Fund	All	Motor vehicle license plate equipment; administration of registrar's office.		61-3-106
12,1	Department of Justice	5 percent of trip fees	Administration.		61-4-303
	State Highway Account	95 percent of trip fees	See Table MF-106 for authorized distribution.		61-4-303
NEBRASKA					
1,10	State Recreation Road Fund	\$ 1.50 per registration	To construct or improve access roads to State recreation areas.		60-302
	County General Fund	\$ 1.00 per registration (resident); \$ 5.00 per registration (nonresident)	Collection costs.		60-326.01
	Highway Trust Fund	\$ 1.50 per registration	Cost of plate and renewal tabs.		60-311
	Motorcycle Safety Education Fund	\$ 3.00 per motorcycle registration	Safety Education.		39-2215
	License Plate Cash Fund	Amount required	Administration and distribution of license plates.		39-2215
	Highway Trust Fund	Remainder	See Table MF-106 for authorized distribution.		
2	County General Fund	\$ 1.75 of original and renewal fees; 25 cents of school permits and learner's permits	Collection expenses.		60-4,115
	Motorcycle Safety Education Fund	\$ 2.50 per motorcycle license	Safety Education.		60-4,115
	State General Fund	Remainder	State general purposes.	Department of Motor Vehicles and Highway Safety Patrol receive appropriations from State General Fund for administration, driver examining and highway patrol funds.	60-4,115

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CLASSIFICATION OF FEE 1/	NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
4,5,1,5,2,12,1	Highway Cash Fund	All	Construction and maintenance of State Highways.		60-330.01, 66-410.03
7	County General Fund	\$ 3.25 per certificate of title; \$ 2.00 per notation of lien; and \$ 6.00 for duplicate copies	Collection costs.		60-115
	State General Fund	\$ 2.00 per certificate of title; \$ 1.00 per notation of lien	State general purposes.	Department of Motor Vehicles receives appropriations from State General Fund for administrative expenses and driver education.	60-115
	Attorney General's Office, Consumer Protection Division	20 cents per certificate of title	For odometer fraud investigation and prosecution.		60-115
	Nebraska State Patrol Cash Fund	45 cents per certificate of title			60-115
	Nebraska Motor Vehicle Industry Licensing Fund	10 cents per certificate of title	For conducting preliminary investigations of motor vehicle licensing violations involving motor vehicle and odometer fraud.		60-115
8	County General Fund	25 percent	Collection and county general purposes.	Share of each county based on collection by such county.	
	Highway Cash Fund	75 percent	Construction and maintenance of State Highways.		
9	Motor Vehicle Dealer's Code License Fund	All	Administration and enforcement of act.		60-1409
NEVADA					
1	County General Funds	See remarks	County collection purposes.	Maximum \$ 2.00 fee is assessed in counties without Department of Motor Vehicle and Public Safety offices.	462.160
	Nevada Highway Patrol Special Account	\$ 6.00 per registration	Supplementary troopers.		461.146
	State Highway Fund	Remainder	See Table MF - 106 for authorized distribution.		461.079
2,5,7,8,9,10,12, 12.1,13	State Highway Fund	All	See Table MF - 106 for authorized distribution.		461.079
6	State Highway Fund	1 percent	See Table MF - 106 for authorized distribution.	Fund receives 6 percent if tax is collected by the State Department of Motor Vehicles and Public Safety.	462.160
	Counties	Remainder	County general purposes.	Distributed according to percentages in State law. At least 5 percent of each county's receipts must be transferred to the county general fund.	462-160; 462.161
NEW HAMPSHIRE					
1	Town Clerks	\$1.00 per registration	Document preparation costs.		261:152
	State Highway Fund	Remainder	See Table MF - 106 for authorized distribution.		6:12(f)
2	Driver Training Fund	\$ 5.00 per license	Driver training.		263:42
	State Highway Fund	Remainder	See Table MF - 106 for authorized distribution.	License reinstatement fees are distributed to the Supplementary Motor Vehicle Fund for collection and administration.	6:12(f)
5,2,9,10,13	State Highway Fund	All	See Table MF - 106 for authorized distribution.		6:12(f)
7	General Fund	50 percent	State general purposes.		261:20
	State Highway Fund	50 percent	See Table MF - 106 for authorized distribution.		261:20

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NEW JERSEY					
1	Helicopter Emergency Ambulance Program	\$ 1.00 per registration	Emergency services.		
1,2	Registration and Licensing Agency	See remarks	Collection expenses.	Fee determined by Motor Vehicle Commissioner.	39:3-3; 39:10-25
1	Transportation Trust Fund	See remarks	See Table MF-106 for authorized distribution.	Fund receives the greater of \$ 30,000,000 or an amount equal to additional truck fees levied by Chapter 73, Laws of 1984.	27:18-20
1,2,4,1,7,8,12,1	State General Fund	Remainder	See Table MF-106 for authorized distribution.		52:18-32
13	Department of Transportation	All	Administrative costs of inspection program.		39:8-11
NEW MEXICO					
1	Motor Vehicle Suspense Fund	All	Distribution as follows:		66-6-22.1
	Local agents	\$ 2.00 per registration	Collection expense.		66-5-44
	Litter Control and Beautification Fund	30 cents per registration	Implementing the Litter Control and Beautification Act.		67-16-14
	Motorcycle Training Fund	\$2.00 per motorcycle registration	Motorcycle training.		66-6-1
	State Road Fund	43 percent	See Table MF-106 for authorized distribution.		66-6-23
		Remainder	Distribution as follows:		
	State Road Fund	41.3 percent	See Table MF-106 for authorized distribution.		66-6-23
	County Road Fund	17.6 percent	Improvements and maintenance of public roads within the county.	Distributed to each county in the proportion that the total mileage of public roads maintained by each county bears to the total mileage maintained by all counties of the State.	66-6-23
	County Levy	17.6 percent	County general purposes.	Distributed to each county in the proportion that the total amount of registration fees paid for motor vehicles in each county bears to the total amount of registration fees paid for motor vehicles in the entire State.	66-6-23
	Municipal Road Fund	9.4 percent	Construction, maintenance and repair of streets within municipalities and for payments of paving assessments against Federal, State and municipalty-owned property.	Distributed to each county as indicated above (county levy), and redistributed to the municipalities in the proportion that the total assessed valuation of a municipality bears to the total assessed valuation of all municipalities within the county.	66-6-23
	Counties and Municipalities	14.1 percent	Local general purpose.	Same as above.	66-6-23
2	Local agents	\$ 2.00 per license	Collection expense.		66-5-47
		Remainder			
	State Road Fund	50 percent	See Table MF-106 for authorized distribution.		66-5-47
	County Road Fund	50 percent	Improvement and maintenance of county public roads.	Distributed to each county in the proportion that the total mileage of public roads maintained by the county bears to the total mileage of public roads maintained by all counties in the State. This is after the State Road Fund is given credit for \$ 2.00 or amount equal to \$.50 for each year of a license period. Fees collected by Motor Vehicle Department Division employees are distributed as classification #1. The remainder of the fees goes to municipal license agents and 50 percent of the rest to H-Class counties.	66-5-47
3,4,5	State Road Fund	All	See Table MF-106 for authorized distribution.	Weight-distance tax levied on commercial vehicles licensed or operating under a proportional registration agreement and mileage tax levied on commercial vehicles not licensed in the State or operating under an existing proportional registration agreement with the State. Includes fees of the State Corporation Commission and fees collected by the Motor Transportation Department. Administrative allocation for the State Corporation Commission and the Motor Transportation Department is provided by legislative appropriation from the State General Fund.	65-1-29

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CLASSIFICATION OF FEE 1/	NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
NEW YORK 1,2,7,10,11,12,13	County Clerks	See remarks	Collection expenses.	\$ 3.40 per original registration; \$ 1.70 per renewal registration; \$ 2.85 per transfer; \$ 3.85 per operator's license; \$ 1.85 per operator's license renewal; \$ 2.25 per title; and 35 cents per in-transit permit. Additional fees are imposed for duplicates, rescheduling road tests, and other services. County clerks in Rockland, Albany, Westchester, Suffolk, Nassau, Bronx, Kings, Queens, Richmond, and New York do not receive this money.	V&T 205
	Dedicated Highway and Bridge Trust Fund	Remainder 13 percent of registration receipts	Distributed as follows: See Table MF-106 for authorized distribution.	67 percent of registration fees and all other receipts.	V&T 401
	State General Fund	Remainder 10 percent 90 percent	Distributed as follows: State general purposes. Distributed as follows:	Also receives certain application, special license plate, and nonresident fees. An amount equal to 90 percent is deposited into the General Fund for appropriation for the purposes shown.	V&T 427 V&T 427
	Department of Environmental Conservation	5 cents per registration	Inspection, regulation and research in the control of motor-vehicle exhaust emission.	Payable to the State General Fund for repayment of advances.	V&T 427
	Department of Transportation	Remainder	Construction, reconstruction, maintenance and repair of highways and bridges.		V&T 427
	4,4,1 Dedicated Highway and Bridge Trust Fund	All	See Table MF-106 for authorized distribution.		TAX 515
	8 Department of Transportation	All	Construction, reconstruction, maintenance and repair of highways and bridges, research projects concerning heavy vehicles, and administration of highway permit programs.	An amount equal to all fees, fines, penalties and forfeitures is deposited into the General Fund for appropriation to the Department of Transportation. Five percent is made available for grants to counties and municipalities, other than the city of New York, for the purpose of strengthening weight enforcement programs.	V&T 1803
	9 Transportation Safety Account	All		This account also receives fees for various business licenses. In addition, it receives all driver's reinstatement, suspension, termination, reapplication, restricted license, and conditional license fees.	V&T 415 ST FIN 91
	NORTH CAROLINA 1,2,7,8,9,10,11,13	State Highway Fund	All	Personalized plate fees are distributed 1/2 for highway beautification and 1/2 for travel promotion.	105-449.48
	4,1 State Highway Fund	75 percent	See Table MF-106 for authorized distribution.		105-449.43
7,10	State Highway Trust Fund	25 percent	See Table MF-106 for authorized distribution.		105-449.43
	State Highway Fund	1/7 of revenues	See Table MF-106 for authorized distribution.		20-85
	State Highway Trust Fund	6/7 of revenues	See Table MF-106 for authorized distribution.		20-85
NORTH DAKOTA 1,3,1,6,7,9,10,12	Motor Vehicle Registration Fund	Appropriation	Collection and administration.	Appropriation of \$ 5,961,292 for biennium ending June 30, 1993. (See State Code §39-04-39; §39-05-30; §39-22-05.1)	See remarks
	Public Transportation Fund	\$ 1.00 per registration	Public transportation programs.		39-04.2-03
	Motorcycle Safety Education Fund	\$ 5.00 per motorcycle registration	Motorcycle safety training.		39-26-05
	Abandoned Motor Vehicle Disposal Fund	Additional tax of \$ 2.00 on initial certificate of title	Administrative costs by appropriation, abandoned motor vehicle disposal program.	When uncommitted funds exceed \$ 500,000, tax is suspended until amount in fund falls below \$ 100,000. Excess amounts transferred to State Highway Fund.	39-26-12
	State Highway Fund	All prorated out - of - State domesticated truck and trailer registration fees	Construction and maintenance of roads on State highway system.	Applies to those trucks operating under reciprocal agreement.	39-04-19
	Highway Tax Distribution Fund	Remainder	See Table MF-106 for authorized distribution.		39-04-39
	2,4,8,12,1 State Highway Fund	All	Construction and maintenance of roads on State highway system.		34-04-19; 39-06-49
	11 State Highway Fund	\$ 3.00 per interstate identification stamp	Highway patrol expenses.		49-18-41.1
	State General Fund	All	State general purposes.	(See State code §49-18-41.1; §49-18-42)	See remarks

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OHIO	1,10 Deputy Registrars	\$ 1.50 per registration	Collection expenses.		4503.10(D)
	Motorcycle Safety and Education Fund	\$ 4.00 per motorcycle registration	Motorcycle safety and education program.		4501.13
	Auto Registration Distribution Fund	Remainder	Distribution as follows:	May be used, as required, for retirement and interest on debt incurred by State for highway improvements.	4501.03
	Counties and Municipalities	34 percent	Construction and maintenance of roads and streets.	Distributed to the counties and municipalities in which the vehicle is registered.	4501.04
	Counties	61 percent	Construction and maintenance of county roads.	Three distributions of 5, 47, and 9 percent. 5 percent is divided equally among the counties, 47 percent distributed to county in which the vehicle is registered, 9 percent distributed to each county in the ratio that the total mileage of county roads under the jurisdiction of the county commissioners bears to the total mileage of county roads in the State.	4501.04
	Townships	5 percent	Construction and maintenance of township roads.	Distributed to the several townships in the ratio that the total number of miles of township roads under the jurisdiction of the board of trustees in each township bears to the total number of miles of township roads in the State.	4501.04
	2 Deputy Registrars	\$ 1.50 per license.	Collection expenses	Service fees charged by local officials. Registrars receive an additional \$ 1.00 when vision test is required.	4506.08; 4507.24
	Department of Highway Safety	Remainder	Highway Safety Operating Fund	These fees may be used, as required, for retirement and interest on debt incurred by State for highway improvements.	4506.08
	4 Department of Taxation	Amount required	Collection, administration and refunds.	May be used, as required, for retirement and interest on debt incurred by State for highway improvements.	5728.08
	Highway Operating Fund	Remainder	State highway construction and maintenance. (See Table MF-106)		5728.08
	5.2 Motor Transportation Department, Public Utilities Commission	Amount required	Collection and administration.		4923.12
	Department of Highway Safety	Remainder	Administration.	May be used, as required, for retirement and interest on debt incurred by State for highway improvements.	4923.12
	7 Clerk of Courts	\$ 1.25 per title	Collection and administration.	Net fees paid to registrar of motor vehicles for distribution. Clerk of Courts also receives \$ 2.00 per notation of lien and \$ 3.00 of \$ 3.25 fee per certified copy.	4505.09(A)
	State Highway Safety Fund	25 cents per title	Administrative expenses relative to registration and operation of motor vehicles, and to provide reimbursement to hospitals for indigents injured in motor vehicle accidents.	Receives remainder of notation of lien and certified copy fees.	4505.09(B)(1)
	Motor Vehicle Dealers Board Special Account	4 cents per title	Administration.		4505.09(B)(2)
	General Fund	21 cents per title	State general purposes.		4505.09(B)(2)
	Motor Vehicle Sales Audit Special Account	25 cents per title	Investigation of sales and use tax returns for motor vehicles.		4505.09(B)(2)
	Automated Title Processing Fund	\$ 1.00 per title	Maintain automated title processing system.		4505.09(B)(3)
	6 State Highway Maintenance and Repair Fund	See remarks	Maintenance and repair of State highways.	State's share is 45 percent of total fines and forfeitures collected.	5503.04
	9,12,13 Department of Highway Safety	All	Collection and administration.		4501.08; , 4517.11

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CLASSIFICATION OF FEE 1/	NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
OKLAHOMA					
1,2,7	Motor License Agents	\$ 1.25 per registration or certificate of title; \$ 2.00 per driver license	Collection expenses.	Additional fees for mailing: \$ 1.00 plates, 50 cents decals, titles.	47-1104
1	Motor Vehicle Driver Education Fund	\$ 1.00 additional registration fee	Driver education: Amount over \$ 2,500,000 paid to State General Fund.		47-1104
10	TISRAD Fund	\$400,000	Trucking research and development.	Apportioned to Trucking Industry Self-funded Research and Development Fund.	47-1133
11	General Revenue Fund	\$ 5.00 per oversize and overweight permits	Collection expenses.		47-1104
	General Revenue Fund	Remainder of oversize permit fees	State general purposes.		47-1104
1,2,4,5,1,7,10,11		Remainder	Distribution as follows:	Distribution includes the proceeds from nonhighway taxes, including sales and boating levies. (See Table S - 106)	
	School Districts	35 percent	County schools.		47-1104
	General Revenue Fund	46.67 percent	State general purposes.	State highway patrol is supported by an appropriation from State General Revenue Fund.	47-1104
	State Highway Transportation Fund	0.3 percent	See Table MF - 106 for authorized distribution.		47-1104
	Counties	7 percent	Construction and maintenance of county roads.	Distributed to counties: 40 percent in proportion of county road mileage and 60 percent in proportion to population.	47-1104
	County Road Fund	2.5 percent	Matching Federal-aid funds for construction of county roads.		47-1104
	Emergency County Road Improvement Fund	3.5 percent	For county roads.	Distribution determined by State D.O.T.	47-1104
	Counties	0.8 percent	County general purposes.		47-1104
	Cities and Incorporated Towns	3 percent	Construction and maintenance of streets. In an emergency, surplus funds may be used for general purposes.	Distributed in proportion of population.	47-1104
	Oklahoma Law Enforcement Retirement Fund	1.2 percent	Pension and retirement fund.	Fund also receives \$ 10.00 registration penalty.	47-1104
	Wildlife Conservation Fund	0.03 percent	Wildlife conservation.	75 percent paid to habitat restoration and 25 percent to fish hatchery system.	47-1104
13	Department of Public Safety	\$ 1.00 per sticker	Distribution as follows:	Represents State share of \$ 5.00 inspection fee	47-858
	General Revenue Fund	50 cents	State general purposes.		47-858
	Oklahoma Law Enforcement Retirement Fund	50 cents	Pension and retirement fund.		47-858
OREGON					
1	Motor Vehicle Division Account	Amount required	Collection and administration.	Certain fees on motorcycles, snowmobiles, all-terrain vehicles and operators are used for safety education and recreation trails and areas.	802.110
1	State and County Parks	Registration fees for campers, motor homes, and travel trailers	Development of parks.		366.912
1,7,9,12,1	Highway Fund	Remainder	See Table MF - 106 for authorized distribution.		306.505

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2	Motor Vehicles Division Account	Amount required	Collection and administration.		802.110
	Motor Vehicle Accident Fund	\$ 1.00 per operator's license per year	Defray hospitalization costs of indigents involved in motor vehicle accidents.		802.110
	Student Driver Training Fund	50 cents per operator's license per year	High school student driver training program administered by the Department of Education.	Balance in fund at end of fiscal year reverts to the Highway Fund.	802.110
	Traffic Safety Commission	Appropriation	Promote traffic safety on public roads.		802.110
	Department of Education	Appropriation	Promote traffic safety education.		802.110
	Department of Transportation, Office of the Director	See remarks	Operation of the Office of the Director, Department of Transportation.	Motor Vehicle Division's share as prorated of the cost of the Office of the Director.	802.110
	Highway Fund	Remainder	See Table MF-106 for authorized distribution.		802.110
4,5,1,11,13	Motor Carrier Account, Public Utilities Commission	Amount required	Collection and administration.	On the last day of each month, account balance in excess of \$ 800,000 is transferred to the State Highway Fund.	767.000
	Highway Fund	Remainder	See Table MF-106 for authorized distribution.		767.005
8	Highway Fund	See Remarks	See Table MF-106 for authorized distribution.	Fund receives 1/2 of receipts when prosecution initiated by Motor Vehicle Division Weighmaster.	
PENNSYLVANIA					
1	Highway Bridge Improvement Account (Motor License Fund)	Amount required	Bridge repairs	Portion of fee for vehicles over 26,001 pounds plus surtax of 6 cents per gallon on fuel consumed in State. A \$ 5.00 fee is levied on the initial registration of motor vehicles to be paid into the Catastrophic Loss Fund for motor vehicle injuries where costs exceed \$ 100,000.	75-1016
2	Motorcycle Safety Education Account	\$ 2.00 of motorcycle operator's permit	For administration and motorcycle safety education	Also receives \$ 2.00 of renewals, learner's and replacement permits.	75-7805
1,2,7,10,13	Motor License Fund	Remainder	See Table MF-106 for authorized distribution		75-1014
RHODE ISLAND					
1,2,3,7,10,13	State General Fund	All	See Table MF-106 for authorized distribution		31-6-13
1	Department of Education	\$ 3.00 per motorcycle registration	Driver education		31-6-1
8	Department of Transportation	Commercial Driver's License fees	Administrative costs of testing and issuing the Rhode Island Uniform Commercial Driver's License Act		31-10.3-21
SOUTH CAROLINA					
1,2,1,7,8,9,10,13	State Highway Fund	All	See Table MF-106 for authorized distribution.	Includes additional \$ 15.00 fee for special personalized motor-vehicle license plates.	56-1-710; 56-3-910
5.1	Public Service Commission	Amount required	Collection and administration.		12-31-250
		Remainder	Distribution as follows:		
	State Highway Fund	30 percent	See Table MF-106 for authorized distribution.		12-31-250
	State General Fund	Remainder	State general purposes.		12-31-250
12.1	State Highway Fund	80 percent	See Table MF-106 for authorized distribution.		12-31-220
	State General Fund	20 percent	State general purposes.		12-31-220

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CLASSIFICATION OF FEE 1/	NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
SOUTH DAKOTA 1	Special Revenue Fund	Additional \$ 2.00 fee per motorcycle registration	Motorcycle safety education and courses.	Revenue not appropriated remains in fund for use in the next fiscal year solely for purposes of motorcycle safety education.	32-5-10.2
	Motor Vehicle Fund	\$ 2.00 per snowmobile registration	Administration.		32-5-9.22
	Snowmobile Trails Fund	\$ 18.00 per snowmobile registration	Construction and improvement of snowmobile trails.	Also receives proceeds of 3 percent initial registration tax on snowmobiles.	32-5-9.22
	Waste and Environmental Fund	25 cents per tire, \$ 1.00 maximum per vehicle	Solid waste source reducing, recycling and waste management.		34A-6
		Remainder	Distributed as follows:		
	Motor Vehicle Fund	2 percent	Administration.		32-11-4.1
	License Plate Special Revenue Fund	2.5 percent	Manufacture and distribution of license plates.	Includes additional fees for special motor-vehicle license plates. All excess monies to be transferred to the Local Government Highway and Bridge Fund.	32-11-4.1
	Local Government Highway and Bridge Fund	54 percent	Constructing and maintaining highways, streets and bridges.	Apportioned to counties, municipalities and townships based on factors established by State law (Section 32-11-35).	32-11-4.1
	County General Fund	22.5 percent	County general purposes.		32-11-4.1
	County Special Highway Fund	14 percent	Construction, reconstruction and maintenance of county and/or township roads and bridges.	Retained by county. If the county in which funds are collected has completed construction of county highway systems, the amount in the special highway fund shall be used for township roads.	32-11-4.1
	Municipalities	5 percent	Construction and maintenance of streets and alleys.	Distributed on basis of street mileage. In any county having no municipalities, the amount is placed in the County Road and Bridge Fund of the county.	32-11-4.1
	5.1, 12.1	Motor Vehicle Fund	2 percent	Administration.	32-10-35
		License Plate Special Revenue Fund	2.5 percent	Manufacture and distribution of license plates.	32-10-35
		State Highway Fund	54 percent	See Table MF - 106 for authorized distribution.	32-10-35
		Counties	41.5 percent	Distribution as follows:	32-10-35
				Distributed on basis of truck registrations, population and total mileage. 54 percent to County General Fund, 34 percent to County Special Highway Fund and 12 percent to municipalities. (See above)	32-10-35
		County General Fund	54 percent	County general purposes.	32-10-35
		County Special Highway Fund	34 percent	Construction, reconstruction and maintenance of county and/or township roads and bridges.	32-10-35
		Municipalities	12 percent	Construction and maintenance of streets and alleys.	32-10-35
2,7,8,9,10	Motor Vehicle Fund	All	Collection and administration.	(See State code §32-08-13; §32-11-29; §32-12-16) Includes penalties on late application for new certificates of title after transfer.	See remarks
11	State General Fund	All	Collection and administration paid from an appropriation by the State legislature from the State General Fund.	\$ 9,542,262 of patrol's cost in FY 1993.	
TENNESSEE 1,9,10	County Court Clerks	\$ 1.50 per registration	Collection expenses.	Service fees charged by local officials.	55-6-104
	Motorcycle Rider Safety Fund	\$ 2.00 of each motorcycle registration	Administration and expenses of the Motorcycle Rider Education Program.		55-51-104
	Police Pay Supplement Fund	\$ 1.00 of each registration			55-4-111
		Remainder	Distribution as follows:		
	State General Fund	2 percent	Collection and administration.		55-6-107
	Highway Fund	98 percent	Construction, maintenance and administration of State highways. (See Table MF - 106)		55-6-107

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2	Police Pay Supplement Fund	\$ 1.00 of each 2-year and 4-year operator's and chauffeur's license	Highway patrol pay.		55-50-324
	Motorcycle Rider Safety Fund	\$ 1.00 fee for motorcycle operator's license	Motorcycle rider safety education.		55-50-324
	Department of Safety	\$ 2.00 of each operator's and chauffeur's license fee	Interstate and Defense Highway Emergency Service Program.	Any surplus used to fund highway patrol longevity pay plan and purchase of highway patrol vehicles.	55-50-324
	State General Fund	Remainder	State general purposes.	Department of Safety is supported by an appropriation from the State General Fund. Also, up to \$ 1,000,000 per year is transferred from prior year revenues, and is earmarked for personnel services and employee benefits in the Department of Safety Budget.	55-50-324
8,11	Highway Fund	Annual permits for oversize, overweight and movement of natural resource products	Highway maintenance.		55-4-126
7	County Court Clerks	\$ 3.00 per title	Collection expenses.	Service fees charged by local officials. 50 cents per title to the Tennessee Consolidated Retirement System.	55-6-104
	Division of Motor Vehicles	50 cents per title	Improving the processing and review of titles to reduce odometer fraud.	Subject to annual appropriation.	55-2-112
	Division of Motor Vehicles	\$ 1.50 per title	Debt service on State park bonds.	Any excess funds shall be earmarked for the purpose of capital projects at state parks.	55-6-101
	State General Fund	Remainder	Collection and administration.		55-6-103
8		3 cents and 5 cents per pound overload taxes	Distribution as follows:		
	Highway Fund	60 percent	See Table MF - 106 for authorized distribution.		55-6-107
	General Fund	20 percent	Collection and administrative expenses.		55-6-107
	General Fund	Oversize and overweight fines and penalties	State general purposes.		55-7-206
12.1	Department of Transportation, Department of Public Safety	All	Administration and enforcement of special permits and zone license provisions.		55-4-115
13	Motor Vehicle Account	All	Distribution as follows:		65-15-116
	Highway patrol	10 percent maximum	Compensation for expenses incurred in enforcement of motor-carrier regulations.		65-15-116
	Public Service Commission	Remainder	Expenses incurred in inspection, control and supervision of motor carriers.		65-15-116
TEXAS					
1	County Assessor - Collector	\$ 1.90 per registration	Collection and administration.	Retained by county of collection. Added \$ 1.00 mail fee is retained by county of collection for handling and postage.	116-6702-1(4 202)
	All-Terrain Vehicle Safety Fund	Additional \$ 6.00 fee per registration	Expenses of all-terrain vehicle operator education and certification program.	Registration required only when used or to be used on public property.	116-6675a-10
	County Road and Bridge Fund	Up to \$ 360,000 (see remarks)	Local road construction and maintenance.	100 percent of net collections for first \$ 60,000 plus \$ 350 for each mile of county road, not to exceed 500 miles, maintained by the county according to the latest data available from the TDOT; 50 percent of collections made until the additional amount equals the sum of \$ 125,000 for each calendar year.	116-6675a-10
	County Road and Bridge Fund	See remarks	Local road construction and maintenance.	An amount equal to 5 percent of the motor-vehicle sales tax and penalties collected in the preceding year.	
	State Highway Fund	Remainder	See Table MF - 106 for authorized distribution.	Also receives additional \$ 15 fee for low truck license plates.	116-6675a-10

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2,12,1	General Revenue Fund	All	State general purposes.	Department of Public Safety receives an appropriation from the General Revenue Fund.	116-0587b(1) 9; 116-6701a(1)
5	State Motor-Carrier Fund and State Motor Transportation Fund	Amount required	Collection and administration.		25-911b(10)
	State Highway Fund	10 percent of transfers	See Table MF-106 for authorized distribution.		25-911b(5)
	Railroad Commission Operating Fund	Remainder	Support of the Railroad Commission.		25-911b(10)
7	County Assessor-Collector	\$ 5.00 per certificate	Paid to Officer's Salary Fund.		116-0587-1(57)
	General Revenue Fund	\$ 5.00 per certificate	State general purposes.		116-0587-1(57)
	State Highway Fund	\$ 3.00 per certificate	See Table MF-106 for authorized distribution.		116-0587-1(57)
9,11	State Highway Fund	All	See Table MF-106 for authorized distribution.	(See State code §116-6686; §116-6701a(3))	See remarks
13	Motor Vehicle Inspection Fund	\$ 5.50 per vehicle safety inspection	Administrative expenses and supplemental retirement benefits.		116-6701d(141)
UTAH					
1	Off-Highway Vehicle Account	Off-Highway vehicle registration fees	See Table MF-106 for authorized distribution.		41-22-20
	Driver's Education Tax Account	\$ 2.50 of registration fee	Driver's education in high schools.		41-1a-1204
1,2,5,1,7	Transportation Fund	Remainder	See Table MF-106 for authorized distribution.	(See State code §41-1a-1201; §41-2-120)	See remarks
8	Class BAC Roads Fund, State Transportation Commission	50 percent of truck overweight fines	See Table MF-106 for authorized distribution.	Distribution increases to 75 percent on July, 1 1993, and to 100 percent on July 1994.	78-5-116
13	State Highway Patrol	All fees charged to license inspection stations	Administrative expenses of safety inspection program and Utah Highway patrol's safety inspection section.	Coverage includes Utah-based interstate commercial motor carriers.	41-6-180
VERMONT					
1,2,6,7,9,10,11	Transportation Fund, State Treasury	All	See Table MF-106 for authorized distribution.		19-11
VIRGINIA					
1	Department of Motor Vehicles	\$1.50 per registration	Administrative costs of the official motor vehicle safety inspection program.		46.2-1166
	Special Fund for Emergency Medical Services	\$2.00 per registration	Emergency medical services.	2.5 percent to Virginia Association of Volunteer Rescue Squads. 13.5 percent to State Department of Health for training, recruitment and retention. 31.75 percent to Rescue Squad Assistance Fund. 27.25 percent to State Department of Health for emergency medical services. 25 percent to local governments for training, equipment and supplies.	46.2-694
	Motorcycle Rider Safety Training Program Fund	\$ 3.00 per motorcycle registration	Collection costs. Contracts with regional cycle rider safety training cycle centers.		46.2-1181
		Remainder			
	Motor Vehicle Special Fund	20 percent	Collection expenses and administrative costs.	Unused balances may be transferred to the Transportation Trust Fund at the discretion of the Secretary of Transportation.	46.2-666
1,3,4,1,6,8,11	State Highway Maintenance and Operating Fund, and Transportation Trust Fund	Remainder	See Table MF-106 for authorized distribution.		46.1-167

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2	Driver Education Fund	\$ 1.50 per operator's license	Driver education.		46.2-332
2,7,9,10,12,1	Motor Vehicle Special Fund	Remainder	Collection expenses and administrative costs.	Unused balances may be transferred to the Transportation Trust Fund at the discretion of the Secretary of Transportation.	46.2-333; 46.2-685; 46.2-1520
10	Department of Air Pollution Control	\$ 2.10 per inspection	Costs of program including: administration, maintenance of air quality and correction and prevention of nonattainment status.		46.2-1182
WASHINGTON 1		Combined Vehicle Licensing Fees			
	Highway Safety Fund	\$ 2.00 per registration	Collection and administration.	If collected by county auditor or agent, \$ 2.00 is credited to current county expense fund.	46.68.035
		Remainder	Distribution as follows:		46.68.035
	State Patrol	25.882 percent	Highway policing and enforcement of vehicle size and weight restrictions.		46.68.035
	Puget Sound Ferry Operations Account	1.681 percent	To partially finance ferry system maintenance and operating deficit.		46.68.035
	Motor Vehicle Fund	Remainder	See Table MF-106 for authorized distribution.		46.68.035
		All other registration fees			
	Department of Licensing Services Account, Motor Vehicle Fund	50 cents per registration	Reimbursement of county licensing activities, information, and service delivery systems.		46.18.080
	State Department of Transportation	10 cents per registration	Special highway studies.		46.18.081
	RV Account	\$ 1.00 per recreational vehicle registration	Construction and maintenance of recreational vehicle sanitary disposal systems at rest areas on Federal-aid highways.		46.18.083
	Issuing Agency	\$ 2.00 per registration	Collection and administrative costs.	Service fees for collecting officials. See note on Table MF-106 regarding distribution of Motor Vehicle Fund.	46.01.140 46.68.220
	Highway Safety Fund	\$ 2.00 per registration	Collection and administration.		
	Air Pollution Control Account	\$ 2.25 per registration	Department of Ecology uses account to implement provisions of Clean Air Act.	Distribution reduced to \$2.00 as of July 1, 1994.	82.44.110
	Island Counties	See remarks	Road and street purposes.	All of the fees from San Juan and 50 percent of the fees from Island County returned to respective county, and in turn credited to each city, town and road district in the county on the basis of assessed valuation.	46.68.030
	State Patrol	\$ 20.35 per registration	Highway policing and enforcement of vehicle size and weight restrictions.	Subject to legislative appropriation. Represents all but \$ 7.40 of the standard motor vehicle registration fee.	46.68.030
		Remainder	Distribution as follows:		
	Puget Sound Ferry Operations Account	27.3 percent	To partially finance ferry system maintenance and operating deficit.		46.68.030
	State Department of Transportation	72.7 percent	See Table MF-106 for authorized distribution.	Additional fee of 10 cents per automobile to defray costs of highway studies.	46.68.030

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2	Motorcycle Safety Education Account	\$ 6.00 per original motorcycle endorsement; \$ 7.50 per renewal	Motorcycle safety education.	Also receives \$ 2.50 instruction permit fees.	46.20.505; 46.20.520
	General Fund	\$ 3.80 per original or renewal license	State general purposes.		46.68.041
	Highway Safety Fund	\$ 10.20 per original or renewal license	Collecting and administering driver license laws, driver improvement, financial responsibility, cost of furnishing abstracts of driving records and maintaining records.	This fund also receives fees for heavy vehicle examinations and endorsements; occupational operator's licensing; instruction permits; fines, abstracts of driving records, forfeitures and special assessments from motor-vehicle violations.	46.68.041
3,5,1,11,13	Public Service Revolving Fund	All	Collection and administration of Utilities and Transportation Commission.	Funds are from fees and permits sold by Utilities and Transportation Commission.	71.80.330
5,1,7,9,10,12,1,13	Motor Vehicle Fund	All	See Table MF-106 for authorized distribution.	Includes fees and permits sold by the State Department of Transportation.	46.16.160
6	State Department of Transportation	Revenues from 0.2 percent portion	For transportation projects.	Annual Motor Vehicle Excise Tax is 2.2 percent of fair market value of all motor vehicles and trailers. Distribution reflects split into 2.0 and 0.2 portions.	62.44.110
		Revenues from 2 percent portion	Distribution as follows:		
	Motor Vehicle Fund	1.6 percent	Cost of collecting motor-vehicle excise tax.		62.44.110
	Puget Sound Capital Construction Account	6.15 percent	For ferry system construction and operations.		62.44.110
	Puget Sound Ferry Operations Account	4.07 percent	For ferry system operations.		62.44.110
	Cities and Towns	6.63 percent	For general purposes.	Initial distribution made to State General Fund which distributes revenues based on population.	62.44.110
	Cities	7.1374 percent	For public safety, criminal justice, and other general purposes.	Includes distributions of 4.75 percent to the Municipal Sales and Use Tax Equalization account of the State General Fund that is passed on to municipalities, and 2.3874 percent to the Municipal Criminal Justice Assistance Account. The 2.3874 percent distribution expires December 31, 1993.	62.44.110
	Counties	7.5686 percent	For public safety, criminal justice, and other general purposes.	Includes distributions of 1.60 percent to the County Sales and Use Tax Equalization Account of the State General Fund that is passed on to counties, and 5.9686 percent to the Municipal Criminal Justice Assistance Account. The 5.9686 percent distribution expires December 31, 1993.	62.44.110
	General Fund	62.644 percent	For various transportation and non-transportation purposes.	Secondary distributions are made to transit agencies, rail projects, HOV lanes, mass transit, and other transportation projects. General fund retains a minimum of 25.25 percent of distribution. Distribution decreases to 57.644 percent beginning July 1, 1993, and rises to 66 percent on January 1, 1994.	62.44.110
	Transportation Fund	See remarks		Distribution of 5 percent begins on July 1, 1993.	62.44.110
8	Public Safety and Education Account	32 percent of fines and penalties.	Crime victims' programs, driver improvement programs, driver training in public schools.		62.44.110
WEST VIRGINIA 1,9,10	Motor Vehicle Department	Amount required	Collection and administration.		17A-2-22
	Motorcycle Safety Fund	\$ 2.00 per motorcycle registration	Motorcycle safety programs.		17A-10-3b
	Motorcycle License Examination Fund	\$ 2.00 per motorcycle registration	Administering exams, including driving test.		17A-10-3b
	Highway Litter Control Fund	\$ 1.00 per registration	Highway litter control programs.		17A-10-15
	State Road Fund	Remainder	See Table MF-106 for authorized distribution.		17-3-1, 17A-2-22

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

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

TABLE MV-106
STATUS AS OF JANUARY 1, 1980

CLASSIFICATION OF FEE 1/	NAME OF FUND OR AGENCY	AMOUNT ON PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
2	Motorcycle License Examination Fund	Motorcycle learner's permit fees	Administering exams, including driving test.		17B-2-5
	General Fund	\$ 3.00 of learner's permit fees	To be appropriated to Department of Public Safety for road law enforcement.		17B-2-5
	Combined Voter Registration and Driver's Licensing Fund	50 cents per driver's license	Costs of establishing and administering program to allow voter registration at DMV offices.		17B-2-8
	State Road Fund	Remainder	See Table MF-106 for authorized distribution.		17A-2-21
4.1	State Tax Department	Amount required	Refunds for fuel used out of State.		11-14A-11
	State Road Fund	Remainder	See Table MF-106 for authorized distribution.		11-14A-13
5.1	Public Service Commission	All	Administration and enforcement.		24-6-6
6.7	State Road Fund	All	Matching Federal funds allocated for West Virginia.		17A-3-4
8	Department of Education	All, less court costs	Support of free schools.		Constitution Art. 12; Section 5
13	Department of Public Safety	Amount required	Support of Motor Vehicle Inspection Division's and State police barracks' needs.		17C-16-5
	State Road Fund	Remainder	See Table MF-106 for authorized distribution.		17C-16-5
WISCONSIN					
1 1,2,7,9,10,11,12,13	Revenue Bond Account	Amount required	Debt service on revenue bonds.	Amount retained by trustee for debt service in FY 1982: \$ 30,629,216.	84.59
	Transportation Fund	Remainder	See Table MF-106 for authorized distribution.		84.59
WYOMING					
7 1,2,4,5,2,7,8, 9,11,12,1,13	County Abandoned Vehicle Account	\$ 0.50 per title			31-3-103
	State Abandoned Vehicle Account	\$ 0.50 per title			31-3-103
	State Department of Transportation	Amount required	Cost of collection.	Except for the prorated fees, all motor-vehicle registrations are collected by county officials who forward the State tax receipts to the Department of Transportation. Prorated fees are collected directly by the Transportation Department.	37-8-405
	State Highway Fund	Remainder	See Table MF-106 for authorized distribution.	(See State code §31-3-103; §31-3-1004; §31-7-104; §37-8-405)	See remarks

1/ Motor-vehicle and motor-carrier revenue have been grouped, insofar as possible, in accordance with the following classification:

- Registration fees. Includes "plate fees," "tag fees," etc.
- Operator's, chauffeur's and motor-carrier driver's license fees. For states that distribute these fees separately, operator's licenses are shown as 2.1, chauffeur's licenses as 2.2 and motor-carrier driver licenses as 2.3.
- Gross receipts taxes. Special taxes on motor carriers, excluding gross receipts taxes that are levied in connection with general State sales taxes or that are imposed on all transportation companies or public utilities.
- Weight-distance (mileage, ton-mile, and passenger-mile) taxes. Taxes imposed on by certain States on out-of-State carriers in amounts that are the equivalent of the motor-fuel taxes and are computed on a mileage basis are id
- Special license fees, franchise taxes and special weight fees. Where imposed on weight or capacity basis, these taxes are designated as 5.1; where on a flat rate basis, they are designated as 5.2.
- Special taxes. Vehicle license fee (in lieu tax) in California; use tax in Kentucky; killing tax in Delaware, District of Columbia, Maryland, North Dakota, Vermont, Virginia and West Virginia; sales tax in Montana; excise tax Washington; and privilege tax (ad valorem property tax) in Nevada.
- Certificate of title fees.
- Fines and penalties. (Represents only that portion received and retained by the State. Excludes traffic fines.)
- Dealers' licenses.
- Transfer and reregistration fees.
- Certificate or permit fees.
- Caravan or in-transit fees. Special trip permits are designated as 12.1.
- Miscellaneous fees. Supervision and inspection fees, etc.

In many States, fees or taxes that do not produce revenue appreciable in excess of the cost of collection and administration have been omitted.

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

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

TABLE S-106
STATUS AS OF JANUARY 1, 1993

STATE AND SOURCE OF FUNDS	NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
ALABAMA Lubricating Oil Excise Tax (4 cents per gallon).....	State Public Road and Bridge Fund	Net revenue	See Table MF-106 for authorized distribution.		40-17-223
Lubricating Oil Inspection Fee (2 cents per gallon).....	State Public Road and Bridge Fund	Net revenue	See Table MF-106 for authorized distribution.		8-17-91
ARIZONA Sales Tax.....	Highway-User Revenue Fund	Allocation	See Table MF-106 for authorized distribution.	If annual increase in sales tax revenue exceeds 7 percent, a portion of the State general fund share (by formula) is transferred to this fund.	42-1342
Motor-Vehicle License Tax.....	Highway-User Revenue Fund	31.5 percent	See Table MF-106 for authorized distribution.	Motor-Vehicle License Tax equal to \$4 per \$100 assessed value (minimum fee \$10 per year after calendar year 1992).	28-1801
ARKANSAS Severance Tax on Natural Resources....	County Highway Fund	12.125 percent	Construction, maintenance and administration of county roads.	Represents 12.5 percent of 97 percent of gross receipts collected by Commission of Revenue and returned to county of origin. Distribution excludes receipts from timber and timber products.	26-56-124
Additional 3 cents per ton Severance Tax on Stone and Crushed Stone.....	County Highway Fund	87.5 percent	Construction, reconstruction, maintenance and repair of county roads and bridges.	Represents distributions of 12.5 percent and 75 percent. The 12.5 percent portion is returned to county of origin, and the 75 percent portion is distributed to the County-Aid Highway Fund to be allocated by formula. (See Table MF-106).	26-56-113
Proceeds from Sale of Pine Grown on State Highway right-of-way.....	State Highway and Transportation Department Fund	50 percent	See Table MF-106 for authorized distribution.		19-6-405
CALIFORNIA 4.75 percent Sales and Use Tax on Motor-Vehicle Fuels.....	Transportation Planning and Development Account, State Transportation Fund	Net revenue	State and local transportation planning and transit support.		Rev & Tax 7102
COLORADO Specific Ownership Tax on Motor Vehicles: Class A - For Hire Vehicles.....	County and City Fund	All	Construction, maintenance and administration of the county highway system.	Collected by Department of Revenue and apportioned to counties and cities in proportion to the State Highway system mileage of each.	42-3-106
Specific Ownership Tax on Classified Personal Property....	Special Purpose Account, Highway-Users Tax Fund	50 cents on each item of classified personal property	Operation of a statewide distributive data processing system for processing motor-vehicle registration and title documents.	Subject to legislative appropriation.	42-3-106

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

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

TABLE 9-106
STATUS AS OF JANUARY 1, 1993

STATE AND SOURCE OF FUNDS	NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
FLORIDA Aviation Fuel Tax: 6.9 cents per gallon Excise Tax on All Aviation Fuel..... Rental Car Surcharge (\$2.00 per day for first 30 days).....	Department of Revenue	Amount required	Refunds	Not to exceed 0.6 percent of in-state wages paid by air carrier.	206.0655
	General Revenue Fund	7.3 percent	Service charge for general State government expense and review of agency programs and budgets.		206.0648
	State Transportation Trust Fund	Remainder	See Table MF-106 for authorized distribution.		206.0645
	State Transportation Trust Fund	69.75 percent	See Table MF-106 for authorized distribution.	Transportation Trust Fund receives 75 percent of net receipts after deduction of 7 percent service charge. This is equivalent to 69.75 percent of gross receipts.	212.0606
GEORGIA 3 percent Sales Tax on Motor Fuel....	State General Fund	All	See Table MF-106 for authorized distribution.	This is the "Second Motor-Fuel Tax".	91A-5015; Constitution 2-1406(b)(1)
HAWAII \$ 2.00 Annual Insurance Underwriters Fee.... Rental Motor Vehicle Surcharge Tax (\$ 2.00 per day).... Tour Vehicle Surcharge Tax (see remarks).....	Driver Education Fund	All	Driver education.	University of Hawaii Community College administers driver education program for motorcycle and motor scooter operators.	431:103-7
	State Highway Fund	All	See Table MF-106 for authorized distribution.		251-5
	State Highway Fund	All	See Table MF-106 for authorized distribution.	\$ 65.00 per month for each tour vehicle over 25 seats. \$ 15.00 per month for each tour vehicle with 8 to 25 seats.	251-5
ILLINOIS 6.25 percent Sales Tax....	Motor-Fuel Tax Fund	1.7 percent of 60 percent of net sales tax revenue from all taxable items	See Table MF-106 for authorized distribution.		120-439.9
IOWA Petroleum Diminution Fees.... 5 percent Sales Tax on Auto Rentals.... Charges on the Use of Highway right-of-way....	Road-Use Tax Fund	All	See Table MF-106 for authorized distribution.	Rate is charged on 0.1 percent of volume of petroleum deposited in an underground storage tank. Fee is established at a rate expected to yield \$ 15,300,000 per year. Reviewed at least annually.	424.3
	Road-Use Tax Fund	All	See Table MF-106 for authorized distribution.		422C.6
	Living Roadway Trust Fund	All	Integrated road side vegetation management program.	Program is administered by State Department of Transportation. Revenue allocations: 47.5 percent to Department of Transportation, 32.5 percent to counties, and 20 percent to cities.	314.20

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

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TABLE S-106
STATUS AS OF JANUARY 1, 1993

STATE AND SOURCE OF FUNDS	NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
IOWA cont. 5 percent Use Tax on New and Used Motor Vehicles.....	State General Fund	20 percent	State general purposes.		423.24(2)
		60 percent	Distributed as follows:		
	Comprehensive Petroleum Underground Storage Tank Fund	25 percent	Clean up tank leak sites.	This allocation is intended to offset the deposit of petroleum distribution fees into the Road Use Tax Fund.	423.24(1)a
	Primary Road Fund	Amount required	Repairing, improving, and maintaining bridges over rivers bordering the state of Iowa.	This allocation reimburses the primary Road Fund for expenditures not otherwise eligible to be made.	423.24(1)b
	Rail Finance Authority	Amount required	Debt service.	Not to exceed \$ 2,000,000 per year.	307B.26
	Department of Public Safety	Appropriation	Fingerprint information system.	\$ 509,376 in FY 1993.	
	Department of Public Safety	Appropriation	Parimutuel law enforcement.	\$ 277,602 in FY 1993.	
	Department of Inspections and Appeals	Appropriation	Salaries, support, maintenance, and miscellaneous purposes.	\$ 321,929 in FY 1993.	
	Road-Use Tax Fund	Remainder	See Table MF-106 for authorized distribution.		423.24(1)c
KANSAS 4 percent Sales Tax on New and Used Motor Vehicles.....	State Highway Fund	7.6 percent of total revenues collected by Retailers Sales Tax Act	See Table MF-106 for authorized distribution.	(Distribution increases to 7.626 percent on July 1, 1993. Transfers of sales tax revenue to State Highway Fund are made quarterly after deposit in General Fund.	79-84,147
	State Highway Fund	1/17 of revenue collected	See Table MF-106 for authorized distribution.	Equivalent to a 0.25 percent tax (1/17 of 4.28 percent). Remaining 4 percent deposited in State General Fund.	79-3620; 79-3710
	Special City and County Highway Fund	\$ 6 to \$ 10 million per fiscal year	See Table MF-106 for authorized distribution.	Amounts are collected in the General Fund. Two transfers are made per year to the Special City and County Highway Fund.	79-6404
KENTUCKY Coal Severance Tax and Natural Resources Severance and Processing Taxes.....	Local Government Economic Assistance Fund	12 percent of coal severance taxes; 50 percent of severance taxes on minerals other than coal. Distribution as follows:	30 percent expended on coal haul road system; 70 percent for specific expenditures including mass transportation, roads and streets.	Collected by the Revenue Cabinet. Distribution and grant programs administered by finance cabinet. 10 percent of the funds distributed to the counties (see below) from the coal and mineral severance taxes will be allotted to incorporated cities in those counties on the basis of population.	42-450; 42-4985
	Each coal-producing county	90 percent of Coal Severance proceeds		60 percent distributed based on ratio of severance tax collected in a county to total collected statewide, 30 percent distributed equally based on per capita income (inverse order), 10 percent distributed based on miles of resource roads and population.	42.470
	Non-coal-producing county	10 percent of Coal Severance proceeds		Distribution on basis of 30 percent per capita income (inverse order), 40 percent on--miles and 30 percent geographic area.	42.470
	Mineral-producing counties	All proceeds except those derived from coal		Distribution based on tax collected on minerals severed in each county.	42.470
	State Road Fund	See remarks	Payment of lease rentals to Kentucky Turnpike Authority for resource recovery roads debt service.	Allocation of coal severance taxes to the Road Fund will occur only in the event that road fund resources are insufficient to meet lease rental payments.	143.090

**PROVISIONS GOVERNING THE ALLOCATION FOR HIGHWAY PURPOSES OF CERTAIN STATE TAXES, FEES, AND APPROPRIATIONS
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TABLE S-106
STATUS AS OF JANUARY 1, 1993

STATE AND SOURCE OF FUNDS	NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
LOUISIANA Mineral Leases on State-Owned Land.....	Parish Royalty Road Fund	10 percent of royalties	Construction of roads; operation and maintenance of automobile ferries.	Collected by Department of Natural Resources. Credited to parish where production occurred and subject to expenditure by the State Department of Transportation and Development.	30:136
MARYLAND 7 percent Corporate Income Tax	Gasoline and Motor-Vehicle Revenue Account	10.714286 percent of net revenues	See Table MF-106 for authorized distribution.	Department of Transportation's share is pledged to consolidated transportation bonds.	TG 10-105 TG 2-614
	General Fund	\$ 30,928,000	General purposes.		TG 2-616
		Remainder	Distribution as follows:		
	Gasoline and Motor-Vehicle Revenue Account	16 percent	See Table MF-106 for authorized distribution.		TG 2-617
	Transportation Revenue Sharing Account	16 percent	See Table MF-106 for authorized distribution.		TG 2-617
	General Fund	Remainder	General purposes.		TG 2-618
MICHIGAN 4 percent Sales Tax on Motor Fuel, Motor Vehicles, and Auto Parts.....	Comprehensive Transportation Fund	See remarks	See Table MF-106 for authorized distribution.	Receives not less than 6.975 percent (27.9 percent of 25 percent) of revenues.	206.75
MISSISSIPPI Other Oil Tax, \$.75 cents per gallon on All Other Oil, except oil used in aviation....	State Highway Department Fund and County Road Fund	All	See Table MF-106 for authorized distribution.	Collected by State Tax Commission.	27-5-101; 27-57-315
Sales Tax (see remarks).....	Incorporated cities, towns, and villages	18 percent of net sales tax revenue generated within each municipality shall be returned to that municipality	Road, bridge, and street construction.	Excludes sales tax revenue generated from mining activities or from contractor services. Distribution increases to 18.5 percent beginning August 15, 1993.	27-65.75
	Incorporated cities, towns, and villages	\$ 13,500,000	Road, bridge, and street construction.	Allocated on basis of sales of gasoline and diesel fuel.	27-65.75
3.5 percent Sales Tax on Contractors.....	State Highway Fund	See remarks	Construction, reconstruction of highways, or debt service on highway bonds.	Dedicated to the "Four-Lane Highway Program" from proceeds of tax on contracts for "Construction and Reconstruction of Highways under Four-Lane Highway Program."	27-65.75

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

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TABLE S-106
STATUS AS OF JANUARY 1, 1993

STATE AND SOURCE OF FUNDS	NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
MISSOURI 4 percent Use Tax on Purchase Price of Motor Vehicles (only applies when sales tax is not applicable).....	State Highways and Transportation Department Fund	3 percent use tax	Distribution as follows:	Collected by Department of Revenue.	144.440
		Amount required	Expenses of administration and enforcement of use tax.		144.445
		Remainder	Construction, reconstruction and maintenance of State highway system.	See Table MF-106 for authorized distribution and expenditures.	144.448
		Additional 1 percent use tax	Distribution as follows:	A Missouri constitutional amendment effective January 1, 1980, provided that an increase in State license fees and taxes on certain motor vehicles in effect January 1, 1980, shall be distributed: 75 percent to the State Road Fund, 15 percent to the cities and 10 percent to the counties.	
	State Road Fund	75 percent	See Table MF-106 for authorized distribution.		Constitution Art. 4 §30(b)(3)
	Incorporated Cities and Towns	15 percent	See Table MF-106 for authorized distribution.		Constitution Art. 4 §30(b)(3)
	County-Ald Road Trust Fund	10 percent	See Table MF-106 for authorized distribution.		Constitution Art. 4 §30(b)(3)
	1/2 of 4 percent Sales Tax on Motor Vehicles and Trailers	1/2 of 3 percent sales tax.	Distribution as follows:	Collected by the Department of Revenue.	144.020
		74 percent of revenue	See Table MF-106 for authorized distribution.		Constitution Art. 4 §30(b)(2)
		1 percent	For public transit and other transportation purposes.	Expended under direction and supervision of the Highway and Transportation Commission.	Constitution Art. 4 §30(b)(2)
		15 percent	See Table MF-106 for authorized distribution.	(Same distribution formula as motor fuel.)	Constitution Art. 4 §30(b)(2)
		10 percent	See Table MF-106 for authorized distribution.	(Same distribution formula as motor fuel.)	Constitution Art. 4 §30(b)(2)
		1/2 of additional 1 percent sales tax	Distribution as follows:	A Missouri constitutional amendment effective January 1, 1980, provided that an increase in State license fees and taxes on certain motor vehicles in effect January 1, 1980, shall be distributed: 75 percent to the State Road Fund, 15 percent to the cities and 10 percent to the counties.	
		75 percent	See Table MF-106 for authorized distribution.		Constitution Art. 4 §30(b)(3)
		15 percent	See Table MF-106 for authorized distribution.		Constitution Art. 4 §30(b)(3)
		10 percent	See Table MF-106 for authorized distribution.		Constitution Art. 4 §30(b)(3)

**PROVISIONS GOVERNING THE ALLOCATION FOR HIGHWAY PURPOSES OF CERTAIN STATE TAXES, FEES, AND APPROPRIATIONS
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TABLE S-106
STATUS AS OF JANUARY 1, 1993

STATE AND SOURCE OF FUNDS	NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
MONTANA Coal Severance Tax.....	Highway Reconstruction Trust Account	See remarks	To plan, design and carry out a reconstruction program on Federal-aid highways.	Starting July 1, 1993 and ending June 30, 2003, 12 percent of coal severance tax collections.	15-36-108
NEBRASKA State Excise Tax on Motor Vehicles.....	Highway Trust Fund	All	See Table MF-106 for authorized distribution.	Collected by State Tax Commissioner.	74-1240.01
State Excise Tax on Freight Rail Roads.....	Grade Crossing Protection Fund	All	See Table MF-106 for authorized distribution.	Tax of 7.5 cents per train mile plus \$100 per public grade crossing is collected by Department of Revenue.	74-1320
NEW MEXICO Severance tax on natural resources....	State Road Fund	Appropriation	Specific local road projects.	FY 1993 appropriation of \$5,200,000. Severance tax rates indexed to CPI.	7-27-8
NORTH CAROLINA 3 percent Use Tax on Retail Value of Motor Vehicles.....	General Fund State Highway Trust Fund	\$ 170,000,000 Remainder	Distribution as follows: General purposes. See Table MF-106 for authorized distribution.		105-187.9 105-187.9 105-187.9
NORTH DAKOTA 2 percent Excise (Sales) Tax on Special Fuels used for nonhighway purposes.....	Highway Tax Distribution Fund	All	See Table MF-106 for authorized distribution.	Collected by Motor Fuel Tax Section. (Tax applies to retail sales of agricultural, railroad, industrial, and heating fuel which are exempt from 17 cents tax.)	57-43.2-03; 57-43.2-16
OKLAHOMA Boat and Motor License and Excise Taxes, Motor Vehicle Excise and Rental Taxes, Mobile Home Taxes.....	State, County and City Road and Street Funds	4 percent of the 3.25 percent excise tax	See Table MF-106 for authorized distribution.	Various highway and nonhighway related fees and taxes are distributed for highway and nonhighway purposes as shown on Table MV-106. The nonhighway taxes listed here support highway functions to the extent that highway allocations exceed highway revenues in any given year.	47-1104; 66-2103
Severance Tax on Natural Resources.....	County Highway Construction and Maintenance Fund	10 percent	Construction and maintenance of county roads.	Collected by State Tax Commission. Proceeds distributed to county of origin.	66-1004
SOUTH DAKOTA Game and Fish Licenses.....	Special Highway Fund (Township)	10 percent of all licenses	Construction and maintenance of township highways.	Distributed to county of origin.	41-6-70
3 percent Excise Tax on New and Used Motor Vehicles.....	State Highway Fund	All	Construction and maintenance of State highways.	Collected by county treasurers at time of registration.	32-58-17
3 percent Sales Tax on Purchase Price of Mobile Homes.....	Motor Vehicle Fund	15 percent	Defray costs of titling, registration and unusual use of the highway.		32-5-16.2
	County Highway Fund	85 percent	Construction and maintenance of county roads.	Retained by county in which collected	32-5-16.2

CORRECTION

**THE FOLLOWING DOCUMENT(S)
HAVE BEEN REFILMED TO
ASSURE LEGIBILITY OR PAGINATION**



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

BASED ON INFORMATION OBTAINED FROM STATE
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TABLE S-106
STATUS AS OF JANUARY 1, 1993

STATE AND SOURCE OF FUNDS	NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
MONTANA Coal Severance Tax.....	Highway Reconstruction Trust Account	See remarks	To plan, design and carry out a reconstruction program on Federal-aid highways.	Starting July 1, 1993 and ending June 30, 2003, 12 percent of coal severance tax collections.	18-36-106
NEBRASKA State Excise Tax on Motor Vehicles.....	Highway Trust Fund	All	See Table MF-106 for authorized distribution.	Collected by State Tax Commissioner.	74-1240.01
State Excise Tax on Freight Rail Roads.....	Grade Crossing Protection Fund	All	See Table MF-106 for authorized distribution.	Tax of 7.5 cents per train mile plus \$100 per public grade crossing is collected by Department of Revenue.	74-1320
NEW MEXICO Severance tax on natural resources....	State Road Fund	Appropriation	Specific local road projects.	FY 1993 appropriation of \$5,200,000. Severance tax rates indexed to CPI.	7-27-6
NORTH CAROLINA 3 percent Use Tax on Retail Value of Motor Vehicles.....	General Fund	\$ 170,000,000	Distribution as follows: General purposes.		105-187.9
	State Highway Trust Fund	Remainder	See Table MF-106 for authorized distribution.		105-187.9
					105-187.9
NORTH DAKOTA 2 percent Excise (Sales) Tax on Special Fuels used for nonhighway purposes.....	Highway Tax Distribution Fund	All	See Table MF-106 for authorized distribution.	Collected by Motor Fuel Tax Section. (Tax applies to retail sales of agricultural, railroad, industrial, and heating fuel which are exempt from 17 cents tax.)	57-43.2-03; 57-43.2-16
OKLAHOMA Boat and Motor License and Excise Taxes, Motor Vehicle Excise and Rental Taxes, Mobile Home Taxes.....	State, County and City Road and Street Funds	4 percent of the 3.25 percent excise tax	See Table MF-106 for authorized distribution.	Various highway and nonhighway related fees and taxes are distributed for highway and nonhighway purposes as shown on Table MV-106. The nonhighway taxes listed here support highway functions to the extent that highway allocations exceed highway revenues in any given year.	47-1104; 68-2103
Severance Tax on Natural Resources.....	County Highway Construction and Maintenance Fund	10 percent	Construction and maintenance of county roads.	Collected by State Tax Commission. Proceeds distributed to county of origin.	68-1004
SOUTH DAKOTA Game and Fish Licenses.....	Special Highway Fund (Township)	10 percent of all licenses	Construction and maintenance of township highways.	Distributed to county of origin.	41-6-70
3 percent Excise Tax on New and Used Motor Vehicles.....	State Highway Fund	All	Construction and maintenance of State highways.	Collected by county treasurers at time of registration.	32-58-17
3 percent Sales Tax on Purchase Price of Mobile Homes.....	Motor Vehicle Fund	15 percent	Defray costs of titling, registration and unusual use of the highway.		32-5-16.2
	County Highway Fund	85 percent	Construction and maintenance of county roads.	Retained by county in which collected.	32-5-16.2

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

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TABLE 8-108
STATUS AS OF JANUARY 1, 1993

STATE AND SOURCE OF FUNDS	NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
TENNESSEE Environmental Assurance Fee: 1.4 cents per gallon.....	Petroleum Underground Storage Tank Fund	0.4 cents per gallon	To provide for the stability of the petroleum underground storage tank fund.	Excluding propane, this tax is imposed on all petroleum products. Any deposits to the fund which would result in the balance exceeding \$50,000,000 shall be transferred to the Highway Fund.	66-215-110
	Local Government Fund	\$ 12,017,000 annually	Road and street purposes.	\$381,583 to counties and \$619,833 to cities per month based on population. \$10,000 per month of cities' share allocated to University of Tennessee, Center for Government Training.	67-3-905
	State General Fund	2 percent	Administration.		67-3-905
	Highway Fund	Remainder	Construction and maintenance.		67-3-905
Coal Severance Tax.....	Counties	1/2 of net revenues	County highways and stream cleaning.	Collected by State Department of Revenue.	67-7-110
Sand, Gravel, Sandstone, Chert, Limestone, Severance Tax.....	County Road Fund	Net revenues after administrative costs	Construction, maintenance and repair of county road system.	Collected by State Department of Revenue.	67-7-201
TEXAS 6.25 percent Excise (Sales) Tax on Lube Oil used in Motor Vehicles.....	State Highway Fund	All	See Table MF-108 for authorized distribution.	Collected by State Comptroller on that portion of motor oils and lubricating oils consumed on public highways.	151.801
Lease Rental of State Highway Right-of-way and Air Space Rights.....	State Highway Fund	All	See Table MF-108 for authorized distribution.		6073a-1
WYOMING 3 percent Sales Tax on Propane, Butane, Liquefied Gas and Compressed Natural Gas.....	State Highway Fund	10 percent	Construction, maintenance and administration of State highways. (See Table MF-108)	In FY 1993, \$ 20,000,000 of the State Highway Fund's share of taxes on coal, iron, oil, and gas will be diverted to the Public School Foundation Program Account. This distribution is intended to offset the effect of the inadvertent repeal in 1991 of a tax code section that resulted in extra funds flowing to the State Highway Fund.	39-6-512(f)
Severance Taxes on Natural Resources:					
1 percent Severance Tax on Coal.....	State Highway Fund	All	Construction, maintenance and administration of State highways. (See Table MF-108)		39-6-302(d)
1.5 percent Severance Tax on Coal and Iron.....	State Highway Fund	60 percent of proceeds	Constructing, repairing and acquiring highways and related facilities. (See Table MF-108)	Initially deposited in the Capital Facilities Revenue Account within the earmarked Revenue fund. This tax expires January 1, of year after accumulated tax collections total \$250,000,000. Expected to expire January 1, 1993.	39-6-302(f); 39-6-306(b)
2 percent Severance Tax on Oil and Gas	State Highway Fund	1/3 of proceeds	Construction, maintenance and administration of State highways. (See Table MF-108)		39-6-302(g); 39-6-305(h)

PROVISIONS GOVERNING THE ALLOCATION OF FEDERAL FUNDS FOR HIGHWAY PURPOSES

TABLE F-106
STATUS AS OF JANUARY 1, 1993

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS
FEDERAL HIGHWAY TRUST FUND.....	Taxes specified		This fund receives the proceeds of the Federal excise tax on gasoline (14.1 cents), diesel fuel (20.1 cents), gasohol (7 cents to 8.8 cents); tires (based on weight); trucks and trailers (12 percent retail); and the gross weight tax on heavy vehicles (over 55,000 lbs.). See tables FE-101 and FE-201 in "Highway Statistics".
Internal Revenue Service.....	Amount required	To pay refunds for nonhighway business use of gasoline and special fuels.	Refunds are chiefly for fuel used in farming and commercial fishing. Inter-city buses are also granted partial refunds of diesel tax.
Aquatic Resources Fund.....	Tax on motorboat gas	For improvement of State boating facilities (P.L. 86-399).	Estimated amount transferred to fund in FY 1993: \$ 207,000,000.
Land and Water Conservation Fund.....	\$ 1,000,000	For planning, acquisition, and development of outdoor recreation areas and facilities (P.L. 86-578).	
Leaking Underground Storage Tank Fund.....	0.1 cent a gallon.	For cleanup of contaminated underground water caused by petroleum leaks (P.L. 99-409).	
General Fund.....	2.5 cents a gallon.	For Federal general purposes.	Allocated for deficit reduction.
Mass Transit Account.....	1.8 cents a gallon	To be available through the Federal Transit Administration for mass transportation capital projects (P.L. 97-424).	Amount transferred to the Mass Transit Account in FY 1992: \$ 1,089,828,000.
Highway Trust Fund.....	Remainder	The Highway Trust Fund is the financing mechanism for the Federal-Aid Highway Program. The Federal-Aid Highway Program is a reimbursable program which reimburses the States, the District of Columbia, and Puerto Rico for the Federal share of the cost of Federal-aid projects. Not more than 2 percent may be expended for research and planning (23 U.S.C. 307); and 3.75 percent* for administration (23 U.S.C. 104a).	
U.S. DEPARTMENT OF TRANSPORTATION			Amounts shown are fiscal 1993 authorizations.
Highway Trust Fund: Federal Highway Administration*.....		Title 23 U.S.C. ("Highways") and other supporting legislation for the various programs of the FHWA are designed to improve highways throughout the Nation. Those programs aid in the construction, rehabilitation, traffic management and safety of the Nation's highways. Funding is through contract authority found in substantive legislation currently provided by the six year Intermodal Surface Transportation Efficiency Act of 1991 (P.L. 102-240). (ISTEA).	*Administrative deduction from 1992 apportionments: 2.75 percent. Costs of construction engineering may not exceed 15 percent of the Federal share of construction costs (23 U.S.C. 106c).
National Highway System (NHS)....	\$ 2,914,842,000	To reimburse the States and the District of Columbia for the Federal share of the cost of right-of-way, engineering, and construction on NHS projects in rural and urban areas. Funds may be used to pay up to 90 percent of the cost of improvements, except in the public lands States where a greater Federal participation is allowed, but not to exceed 95 percent. (23 U.S.C. 103).	For projects on the NHS in each State, ISTEA established the NHS program which consists of approximately 150,000 miles of highways considered to be of primary Federal interest. This program replaces the Interstate 4R program and a major portion of the Federal-aid Primary program. The NHS currently consists of Interstate, rural and urban principal arterials, freeways and expressways, and facilities on the Department of Defense Strategic Highway Network. The Federal share of NHS projects is 80 percent except for Interstate which is 90 percent.
Surface Transportation Program (STP)...	\$ 3,317,364,000	This program includes construction, reconstruction, rehabilitation, resurfacing, restoration, and operational improvements for highways and bridges (23 U.S.C. 133).	The STP is a block grant-type program for State and local projects on any roads including NHS that are not classified as local or rural minor collectors. Bridge projects may be on any functional system. The Federal share of STP projects is 80 percent.
Highway Bridge Replacement and Rehabilitation Program.....	\$ 2,236,953,000	To enable the States to replace bridges over waterways or other topographical barriers when the States find that the bridge is significantly important and is unsafe because of structural deficiencies, physical deterioration, or functional obsolescence.	Apportioned among the States in the ratio which the estimated cost of all deficient bridges in each State bears to the sum of the estimated cost of deficient bridges for all States. Not less than 15 percent or more than 35 percent of the amount appropriated to each State shall be expended for projects located on public roads other than those on Federal-aid Highways (23 U.S.C. 144). The Federal share of bridge projects is 80 percent.

PROVISIONS GOVERNING THE ALLOCATION OF FEDERAL FUNDS FOR HIGHWAY PURPOSES

TABLE F-108
STATUS AS OF JANUARY 1, 1993

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS
Interstate Completion Program....	\$ 1,457,626,000	For projects to complete the Interstate Highway System.	The Federal share of Interstate projects is 90 percent.
Interstate Maintenance Program....	\$ 2,359,249,000	This program replaces the Interstate AR program and finances projects to rehabilitate, restore and resurface Interstate highways without adding to the capacity of the highway (23 U.S.C. 119).	Funds are apportioned 55 percent in the ratio which the lane miles on the Interstate System in each State bears to the total of lane miles on the Interstate System in all States, and 45 percent in the ratio which vehicle miles traveled on the Interstate System in each State bears to total vehicle miles traveled on the Interstate System in all States. The Federal share payable is 90 percent of the cost of such projects. No State shall receive less than one-half percent of each year's apportionment.
Interstate Substitution Program....	\$ 194,377,000	For highway construction projects or public mass transit projects substituted for Interstate System routes withdrawn under the provisions of 23 U.S.C. 103e-4. Projects must serve the area or areas from which the Interstate route or portion thereof was withdrawn.	Funds are distributed 25 percent on a discretionary basis and 75 percent on the basis of a cost estimate approved by Congress that estimates the cost of completing substitute highway projects. The Federal share payable on such projects shall not exceed 85 percent (23 U.S.C. 103e-4).
Congestion Mitigation and Air Quality Improvement Program....	\$ 832,581,000	This program funds projects to improve air quality in nonattainment areas for ozone and carbon monoxide. A wide range of transportation activities are eligible if FHWA and EPA determine they will help meet National ambient air quality standards.	The Federal share of CMAQ projects is 80 percent.
Minimum Allocation....	\$ 1,073,729,000	May be used for Interstate construction, Interstate maintenance, Interstate substitution, NHS, STP, bridge program, Scenic byways, and certain safety programs (23 U.S.C. 157a and 157b).	Funds are allocated to insure that a State's percentage of total apportionments in each fiscal year and most allocated funds from the prior year is not less than 90 percent of the percent of estimated Highway Trust Fund tax payments attributable to highway users in that State in the latest fiscal year for which data is available.
Intelligent Vehicle Highway Systems Program....	\$ 181,050,000	This program funds the development and application of advanced vehicle and highway technologies that provide improved: safety, mobility, driver convenience, energy efficiency and environmental quality.	Program requirements include the promulgation of compatible standards and protocols, and the establishment of evaluation guidelines for operational testing. The Federal share payable is 80 percent except for innovative high-risk projects which may have a 100 percent Federal share.
Emergency Relief Program....	\$ 551,843,000	This program funds the repair and reconstruction of Federal-aid highways and Federally-owned roads damaged as a result of natural disasters or catastrophic failures (23 U.S.C. 125).	Federal Disaster Assistance (P.L. 101-130) is provided to States for rebuilding highways damaged during disasters in 1989. FY 1993 funding includes aid to the State of California to repair damage caused by the 1989 earthquake. Additional funding was provided to aid recovery from Hurricanes Andrew and Iniki, and Typhoon Omar (P.L. 102-368).
Federal Lands Highway Program....	\$ 440,000,000	This program consists of three categories: public lands highways, parkways and park roads, and Indian reservation roads. Funds are allocated on the basis of relative need.	The Federal share for projects under this program is 100 percent. See authorizations under the Department of the Interior.
Public Lands Highways....		Construction, improvement, and administration of a forest road or any highway through unappropriated or unreserved public lands, nontaxable Indian lands, or other Federal reservations. Maintenance is performed by the States.	Incorporates the former Forest Highways category which includes State and local roads providing access to and within the National Forest System. These roads are separate from Forest Development Roads which are under Forest Service jurisdiction. Funds are allocated to specific projects on the basis of need. Preference is given to projects which are significantly impacted by Federal land and resource management activities (23 U.S.C. 202c).
Parkways and Park Roads....		Planning, research, engineering and construction of parkways, roads and trails. (23 U.S.C. 203)	Parkways and Park Roads are under the jurisdiction of the National Park Service and provide access to and within the National Park System.
Indian Reservation Roads....		Construction and improvement of Indian reservation bridges and roads. (23 U.S.C. 203)	Includes roads under the control of the Bureau of Indian Affairs, and State and local roads that provide access to and within Indian lands.
Donor State Bonus....	\$ 416,260,000	Bonus payments are expended for the same purposes as STP funds.	Payments to States that contribute more to the Highway Trust fund than they receive back through the Federal-Aid Highway Program.
Administration and research....	\$ 549,287,000	Administration of the Federal-aid Highway Program and for highway research and development activities.	

PROVISIONS GOVERNING THE ALLOCATION OF FEDERAL FUNDS FOR HIGHWAY PURPOSES

TABLE F-106
STATUS AS OF JANUARY 1, 1992

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS
Miscellaneous programs.....	\$ 733,019,000	To carry out an assortment of programs authorized in the FY 1993 DOT Appropriations Act.	Includes previously authorized programs, other miscellaneous programs, and reimbursable activities.
Demonstration Projects.....	\$ 325,015,000	To carry out 528 demonstration projects authorized by ISTEA sections 1103-1108.	Funds are authorized for specific demonstration projects over the period from FY 1992 through FY 1997. The Federal share of project costs for this program is 80 percent.
Highway Safety Program.....	\$ 10,000,000	Develop adequate highway safety programs of State and local governments (23 U.S.C. 402).	Funds authorized under Section 402 shall be apportioned 75 percent in the ratio which the population of each State bears to the total population of all States, and 25 percent in the ratio which the public road mileage in each State bears to the total public road mileage in all States. Funds may be used to pay up to one-half of the costs of the highway safety programs and 100 percent of the cost of each research project.
Motor Carrier Safety Assistance Program.....	\$ 65,000,000	To make grants to the States for the improved enforcement of Federal and State motor-carrier safety rules.	Funds first authorized for this program in FY 1963. Funds distributed among States that have established State enforcement programs based on administratively determined criteria. The maximum Federal share is 60 percent of the cost of such programs.
Bureau of Transportation Statistics....	\$ 10,000,000	Operation and administration of the Bureau.	Funded from the Federal-Aid Highway program.
National Highway Traffic Safety Administration.....		Title 23 U.S.C. ("Highways") and other supporting legislation for the various programs of the NHTSA are designed to improve traffic and highway safety throughout the Nation by rulemaking programs, enforcement programs, research and analysis.	
Highway Traffic Safety Grants.....	\$ 115,000,000	Grants are used to support State highway safety programs for the reduction of traffic crashes, fatalities and injuries (23 U.S.C. 402).	See Highway Safety Program above.
	\$ 11,000,000	Incentive grants provided to States which adopt and implement tough and effective measures to deter drunk and drugged driving (23 U.S.C. 406).	
	\$ 12,000,000	Incentive grants issued to States that have laws requiring the use of safety belts and motorcycle helmets (23 U.S.C. 153).	
	\$ 3,650,000	The National Driver Register program is funded to improve traffic safety providing State motor vehicle administrations an effective channel of communication with each other to identify problem drivers whose licenses have been revoked or suspended.	
Operations and Research.....	\$ 48,170,000	Carry out research projects. Funds provide 100 percent of the cost of each project (23 U.S.C. 403).	See Highway Safety Program above. Also receives transfer from Safety Grants authorization.
U.S. DEPARTMENT OF TRANSPORTATION			
General Fund:			All General Fund authorizations subject to congressional appropriation.
Federal Highway Administration.....			
Motor Carrier Safety.....	\$ 81,000	Carry out safety programs (80 Stat. 938-940).	
National Highway Traffic Safety Administration.....			
Operations and Research.....	\$ 98,331,000	Carry out research projects. Funds provide 100 percent of the cost of each project (23 U.S.C. 410).	See Highway Safety Program above. Also receives transfer from Safety Grants authorization.

PROVISIONS GOVERNING THE ALLOCATION OF FEDERAL FUNDS FOR HIGHWAY PURPOSES

TABLE F-106
STATUS AS OF JANUARY 1, 1993

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS
U.S. DEPARTMENT OF AGRICULTURE.....			
<i>Forest Service.....</i>			
Forest Development Roads and Trails.....	FY 1993 Authorization: \$ 175,141,000	For construction, reconstruction, and maintenance of timber access roads, general purpose roads, and all-purpose trails within and adjacent to national forests. Also available for contiguous vehicular parking areas, and for sanitary, water, and fire control facilities, on such areas (23 U.S.C. 101 and 205, 16 U.S.C. 532-536).	Funds are allocated according to the relative needs of the various national forests, considering existing transportation facilities, value of timber or other resources served, relative fire danger, and comparative difficulties of road and trail construction (23 U.S.C. 202b).
National Forest Fund.....	10 percent of receipts	Merged with funds provided above for Forest Development Roads and Trails, and obligated for same purposes.	Receipts are derived from timber sales, grazing fees, and other charges for use of the National Forest (16 U.S.C. 501). Estimated FY 1993 amount: \$ 79,375,000.
Federal Highway Administration.....	Amount required from above funds	Reimbursement for surveys, plans, and supervision of construction at request of the Forest Service.	
National Forest Fund.....	25 percent of receipts	Paid to States for public roads and schools in the counties where forests are situated.	Receipts are derived from timber sales (16 U.S.C. 500). Estimated FY 1993 payments of \$ 351,102,000.
• Alaska.....	25 percent	Paid to unorganized boroughs for the improvement of public roads. (Organized boroughs may spend their share on either public schools or public roads.)	
• Arkansas.....	25 percent	Paid to counties for the improvement of public roads.	
• Montana.....	66 2/3 percent	Paid to county general road fund.	
• Nebraska.....	20 percent	Paid to county public road funds.	
• Oklahoma.....	75 percent	Paid to county of origin for roads.	
National Grasslands.....	25 percent of receipts	Paid to counties in which such land is situated, for school and road purposes (7 U.S.C. 1012).	Derived chiefly from grazing fees and mineral leases. Estimated FY 1993 payments of \$ 5,907,000. See distributions listed under U.S. Department of the Interior, National Grasslands.
Mount St. Helens National Monument	Appropriation	For highway construction.	Estimated FY 1993 outlays of \$ 714,000.
U.S. DEPARTMENT OF COMMERCE.....			
<i>Economic Development Administration.....</i>			All General Fund authorizations subject to Congressional appropriation of funds.
Grants for Public Works and Development.....	See remarks	Direct and supplemental grants to States, local governments, and other agencies representing a redevelopment area to finance public facility improvements which may include roads, streets, bridges, parking facilities, etc., where such projects would be of economic benefit to depressed areas (81 Stat. 266).	Federal funds limited to 50 percent of the cost of direct grant projects; 60 percent of the cost of supplemental grant projects. Total FY 1993 authorization of \$ 148,491,000 for development grants.
U.S. DEPARTMENT OF DEFENSE.....			
<i>Civil functions:</i>			
<i>U.S. Army Corps of Engineers.....</i>			
Payments to States, Flood Control Act of 1954.....	75 percent of receipts	For public schools, roads or other expense of county government (33 U.S.C. 701b-3).	Funds received from lease of Federal lands acquired for flood control, navigation, and allied purposes. Paid to States where property is situated. Estimated FY 1993 amount: \$ 5,937,000.
• Arkansas.....	20 percent	To county road funds.	
• Montana.....	50 percent	To counties for roads.	
• Nebraska.....	20 percent	To county public road funds.	
• North Dakota.....	50 percent	To counties and townships for roads.	

PROVISIONS GOVERNING THE ALLOCATION OF FEDERAL FUNDS FOR HIGHWAY PURPOSES

TABLE A-106
STATUS AS OF JANUARY 1, 1993

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS
Civil Works Projects.....	Amount required	Costs of relocating and reconstructing roads and bridges as a result of flood control, navigation, and allied projects.	Some funds are paid to State highway agencies or local governments as reimbursement for work performed under agreement.
Alteration of Bridges Over Navigable Waters.....	Amount required	Costs of altering bridges over navigable waters to remove obstacles to navigation and to meet necessities of railroad and/or highway traffic (33 U.S.C. 516 and 517).	Share of cost limited as prescribed by Statute.
Military functions: Military Construction:			Estimated FY 1993 amount: \$ 20,000,000. All transferred for expenditure by FHWA.
U.S. Army.....	Appropriation	Construction of military and defense access roads of the U.S. Army.	Estimated FY 1993 allocation of \$ 1,020,000 to FHWA for support services.
U.S. Navy.....	Appropriation	Construction of access roads, naval installation roads of the U.S. Navy.	Estimated FY 1993 allocation of \$ 230,000 to FHWA for support services.
U.S. Air Force.....	Appropriation	Construction of access roads, military installation roads of the Air Force.	
Federal Highway Administration....	Fund transfer from above appropriations	Construction of access roads for the Department of Defense.	Funds appropriated to the Department of Defense may be advanced to FHWA for the construction of access roads (23 U.S.C. 210).
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT.....			
Community Planning and Development.....	See remarks	Direct and supplemental grants to States and local governments, and related expenses necessary for carrying out a community development grants program. Community development projects may include expenditures on roads (42 U.S.C. 5301).	\$ 217,000,000 is estimated as FY 1993 road and street expenditures from a \$ 3.8 billion program authorization for FY 1993.
U.S. DEPARTMENT OF THE INTERIOR.....			
Land and minerals management:			
Bureau of Land Management			
Resource protection and management....	See remarks	Includes expenditures for surveys; enforcement of regulations for management, use and protection of public lands; maintenance of buildings, roads and trails; and cleanup of hazardous material sites.	Estimated FY 1993 total program outlays of \$ 95,524,000.
Construction and access.....	See remarks	Acquisition of land and construction of buildings, recreational facilities, roads and trails.	Estimated FY 1993 total program outlays of \$ 14,614,000.
Oregon and California grant lands.....	See remarks	Management, protection and development of resources; construction, operation and maintenance of access roads; reforestation; and other improvements to these lands including existing connecting roads on or adjacent to the grant lands.	Estimated FY 1993 total program outlays of \$ 90,848,000. Legislation provides that 25 percent of all Oregon and California grant land receipts is transferred to general funds in the U.S. Treasury.
	Permanent appropriations:	Distribution of receipts from land sales, timber sales, grazing fees, mineral royalties, mineral leases, road maintenance deposits, and other products from public lands.	
Red River Oil and Gas Royalties.....	37 1/2 percent of receipts	Paid to the State of Oklahoma in lieu of State and local taxes on Kiowa, Comanche, and Apache tribal lands for construction and maintenance of public roads, and for public schools (65 Stat. 252).	FY 1993 amount: \$ 4,000.
Oregon and California grant lands.....	25 percent of receipts	For right-of-way, construction, operation and maintenance of timber access roads; reforestation; and development of recreation facilities on the reversioned Oregon and California Railroad grant land in Oregon (16 U.S.C. 583 and 594).	Funds derived from timber sales.
	50 percent of receipts	Paid to the 18 Oregon and California land-grant counties for road construction, maintenance or other county purposes (39 Stat. 210, 50 Stat. 676).	Estimated FY 1993 payment: \$ 76,560,000.

PROVISIONS GOVERNING THE ALLOCATION OF FEDERAL FUNDS FOR HIGHWAY PURPOSES

TABLE F-106
STATUS AS OF JANUARY 1, 1993

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS
Cooe Bay Wagon Road grant lands.....	75 percent of receipts	Paid to Cooe and Douglas Counties, Oregon, in lieu of taxes, for schools, roads, highways, bridges, and port districts (53 Stat. 753-754).	Estimated FY 1993 payment: \$ 900,000.
National Petroleum Reserve.....	50 percent of receipts	Paid from funds derived from oil and gas leases to the State of Alaska for construction, maintenance and operation of essential public facilities (94 Stat. 2964).	
Bankhead Jones Act....	25 percent of receipts	From revenues received for the use of the National Grasslands, to counties in which such land is situated, for road and school purposes (7 U.S.C. 1012).	Revenue from sale of public land and public land products. Estimated FY 1993 payment: \$ 470,000.
Public land sales.....	5 percent of receipts	Paid to States for school and road purposes (31 U.S.C. 1305).	Net proceeds from sale of public land and public land products. Estimated FY 1993 payment: \$ 920,000.
Taylor Grazing Act.....	30 or 12 1/2 percent of receipts (See remarks)	To States and counties for general purposes, including road purposes (43 U.S.C. 315).	50 percent of receipts from public lands outside grazing districts, and 12 1/2 percent of receipts from public lands within grazing districts. Receipts are returned to States of origin. Estimated FY 1993 payment: \$ 3,235,000.
• Arkansas.....	20 percent	To county road funds.	
Road maintenance deposits.....	Amount deposited	Provides maintenance funds for access roads under Bureau of Land Management control (43 U.S.C. 1701).	Funds provided by users of certain roads. Estimated amount for FY 1993: \$ 3,000,000.
Public Lands Development Roads.....	See remarks	Construction and improvement of roads and trails on public domain lands; for adjacent vehicular parking areas; and for sanitary, water, and fire control facilities (23 U.S.C. 203).	Under an interagency agreement, FHWA cooperates in carrying out the provisions of the Act. See FHWA for authorization.
Mineral Management Service.....			
Mineral Leasing Act.....	50 percent of receipts	Paid to States for construction and maintenance of public facilities. Where a portion is applied for road purposes, the amounts are shown below: (No entry is given for States where amounts are insignificant.) (30 U.S.C. 191 and 285).	Alaska receives 90 percent of receipts generated in Alaska. Receipts are from bonuses, royalties, and rentals resulting from development of mineral resources. Estimated FY 1993 payment: \$ 430,927,000.
• Arizona.....	50 percent*	To State for Secondary roads.	*Of any carryover funds at beginning of year.
• Oregon.....	All	To counties of origin for schools and roads. Segregation not specified.	
• Utah.....	25 percent	To counties of origin for road improvements.	
• Wyoming.....	28.5 percent	To counties of origin for roads.	
	2.25 percent	To State Highway Commission for State and county roads.	FY 1992 allocation was \$ 7,100,000.
National Park Service.....	Appropriation	Maintenance and operation of roads and trails within national parks.	Estimated FY 1993 amount: \$ 25,000,000.
Delaware Water Gap.....	See remarks	Management, operation and maintenance of Route 209 within the Delaware Water Gap National Recreation Area (97 Stat. 329 and 977, 99 Stat. 343).	Fees collected from commercial vehicles for use of the road within the park. Estimated FY 1993 amount: \$ 248,000.
Park roads and trails.....	Appropriation	Construction of Fayette Station Bridge and approaches in New River Gorge National River.	Appropriation of \$ 4,200,000 made available to State of West Virginia.
Parkways, park roads and trails.....	Amount allocated	Construction and rehabilitation of parkways, park roads, bridges and trails (23 U.S.C. 203).	Included in Federal Lands Highway Program and paid from the Highway Trust Fund.
Federal Highway Administration.....	Amount required	Reimbursement for engineering surveys and plans and supervision costs.	
Bureau of Reclamation.....	Amount required	Construction and relocation of roads and bridges where affected by reclamation projects.	In some instances, funds are paid in reimbursement to State and local governments for the cost of projects. Estimated FY 1993 expenditures: \$ 9,780,000.
Bureau of Indian Affairs.....	Appropriation	Construction and maintenance of roads within Indian reservations.	Estimated FY 1993 amount: \$ 30,800,000.
Indian Roads.....	Amount allocated	Construction and improvement of Indian reservation bridges and roads (23 U.S.C. 203).	A small amount of engineering supervision is provided by FHWA on a reimbursement basis. Funded under Federal Lands Highway Program and paid from Highway Trust Fund.

PROVISIONS GOVERNING THE ALLOCATION OF FEDERAL FUNDS FOR HIGHWAY PURPOSES

TABLE F-100
STATUS AS OF JANUARY 1, 1993

NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS
<i>Fish and Wildlife Service.....</i> National Wildlife Refuge Fund..... • Louisiana..... • North Dakota.....	Appropriation 50 Percent 25 Percent	Paid to counties in which refuges are located for school and road purposes (16 U.S.C. 715s). To parish road fund. To township's special road fund.	25 percent of sales from refuge products. Estimated FY 1993 payment: \$ 15,772,000.
U.S. APPALACHIAN REGIONAL COMMISSION....	FY 1993 Authorization \$ 164,019,000	To assist in the construction of not to exceed 3,025 miles of the Appalachian Development Highway System, and not to exceed 1,400 miles of local access roads in the Appalachian region. The Appalachian region consists of: The State of West Virginia and parts of the following States: Alabama, Georgia, Kentucky, Maryland, Mississippi, New York, North Carolina, Ohio, Pennsylvania, South Carolina, Tennessee, and Virginia.	Federal assistance is not to exceed 80 percent of the project costs. The Appalachian Development Highway System shall be maintained by the States. Funds are transferred to the FHWA for expenditure.
FEDERAL EMERGENCY MANAGEMENT AGENCY....	See remarks	Federal disaster assistance is a nationwide program and is provided to State and local governments in the event of a Presidentially declared emergency or major disaster. Funds may be made available directly to a State or local government, or to other Federal agencies as reimbursement.	Amount and distribution of disaster assistance funds are dependent on the type of disaster and damage, and subsequent appropriations. Recent disasters include the California earthquakes, Hurricanes Andrew and Iniki, and Typhoon Omar.
PENNSYLVANIA AVENUE DEVELOPMENT CORPORATION.....	\$ 3,500,000	Reconstruction and improvement of Pennsylvania Avenue including new sidewalks, curbs, lighting, landscaping and street furniture (P.L. 92-578, section 17b).	

FALL 1997

REVENUE SOURCES BOOK

FORECAST AND HISTORICAL DATA



STATE OF ALASKA
DEPARTMENT OF REVENUE
OIL AND GAS AUDIT DIVISION

Tony Knowles, Governor
Wilson L. Condon, Commissioner
John Pilkinton, Director
Charles Logsdon, Chief Petroleum Economist

ALASKA DEPARTMENT OF REVENUE

STATE OF ALASKA

Department of Revenue

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October 31, 1997

The Honorable Tony Knowles
Governor of Alaska
P.O. Box 110001
Juneau, Alaska 99811-0001

Dear Governor Knowles:

Though it's not exclusively glad tidings, our Fall 1997 Revenue Sources Book offers much to enjoy. I am happy to report that in FY 1997 we collected nearly \$2.5 billion in net disposable general fund unrestricted revenues. This was the best year for state revenues since 1991. Higher revenues were the direct result of Alaska North Slope oil averaging \$20.85/bbl.

However, we project lower revenues in FY 1998 and FY 1999 because of declining North Slope production and oil prices that are expected to average just over \$18/bbl. We expect net disposable general fund unrestricted revenues of \$2.124 billion in FY 1998 and \$1.9876 billion in FY 1999.

ANS production declined to an average of 1.405 million barrels/day in FY 1997 and we expect it to drop to 1.325 million barrels/day in FY 1998, then to 1.310 million barrels/day in FY 1999.

Returning to the good news, we forecast an increase in production in FY 2000 to 1.355 million barrels/day as the result of new fields currently under development. We expect production to remain at about that level through FY 2001 before beginning to decline again.

Even with the short-term oil-patch renaissance, we still expect state oil revenues to decline over the long term since the new fields qualify as economically marginal and therefore will not pay the same higher taxes as our larger yet diminishing fields. We are also faced with somewhat higher transportation costs to market our oil production as the existing ANS tanker fleet is refitted or replaced with double-hull tankers.

The Revenue Sources Book projects state revenues from FY 1998 through FY 2020.

Though oil revenues will decline over time, Alaska's total revenue picture, which we have developed with the Office of Management and Budget, continues to look very good. Our Revenue Sources Book projects the Constitutional Budget Reserve Fund will hold \$3.6 billion by year-end FY 1999 and the Permanent Fund will reach a market value of \$23.5 billion.

Sincerely,

Wilson L. Condon
Commissioner

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