

**Summary of
Transportation Revenue Sources –
*MAASTO States***

March 26, 2013

Indiana - Summary of transportation-related taxes, fees and issues

State taxes and fees

(revenue in millions)

Excise tax	cents/gallon	2008	2009	2010	2011	2012
Gas	18	556.1	540.5	536.5	547.5	533.2
Diesel (net)*	16	195.3	165.5	165.6	179.0	180.8

*Diesel reported net of transfers and refunds

Additional state and/or local tax on fuel	\$ per year	2008	2009	2010	2011	2012
Surtax	11	132.4	97.3	86.9	94.8	95.5

Driver's License Fee*	\$ per year	2008	2009	2010	2011	2012
Distribution to transportation	2006=\$14 2012=\$21	12.6	11.7	8.9	12.6	30.6**

*Only those revenues dedicated to transportation are enumerated here.

**Indiana switched to a 6-year driver's license renewal in 2006. 2012 received the impact of the schedule change for renewals.

Vehicle Registration Fee*	2008	2009	2010	2011	2012
IRP and BMV registration fees	266.6	248.2	224.4	237.8	233.2

*Only those revenues dedicated to transportation are enumerated here.

Other fees	2008	2009	2010	2011	2012
Miscellaneous*	45.9	54.9	50.0	46.1	48.3

*Permits, court fees, fines, damage to state property, driver training programs, sale of surplus material, sale of land, etc.

Which of the taxes and fees identified above are dedicated for transportation purposes?

All

Distribution of state transportation funding	
Total highway system	
Responsibility of state DOT	53%
Responsibility of local governments	47%

How is state funding distributed between state and local governments?

Distributions made by state auditor.

How is state funding distributed between modes?

Federal-aid highway funding

How are federal highway funds apportionments divided between state and local governments?

How are federal highway apportionments between state and local governments?

75 % of total funding for the State

25 % of total funding for cities and counties

Additional information:

State and local governments received proceeds from the lease of the Indiana Toll Road. \$3.2B (net of investment gains) obligated over a 7 year period (from 2007 to 2013) for road and bridge new construction and preservation projects – known as “Major Moves” (described below).

Major Moves

In late 2005, former Governor Mitch Daniels launched an aggressive 10-year transportation plan, known as “Major Moves,” to significantly improve and expand Indiana’s highway infrastructure. A total of \$2.6 billion was committed to Major Moves from the long-term lease of the Indiana Toll Road and the plan called for 104 new roadways by 2015 with 1,600 lane miles.*

Major Moves In 2012

By the end of calendar year 2012, the following will be accomplished:

- 65 roadway projects will be complete or substantially under construction
- 19 roadway projects will be accelerated – when compared to the original 2006 plan
- 375 new centerline miles complete
- 48 new or reconstructed interchanges
- 5,030 preservation centerline miles complete – 40 percent of the state’s inventory
- 720 bridges will be rehabilitated or replaced – 13 percent of the state’s inventory
- \$7.5 billion invested in construction through FY 2012

In addition to the Major Moves plan fund, INDOT benefited from the American Recovery and Reinvestment Act of 2009 (ARRA). Approximately \$71 million of ARRA funds have been applied to Major Moves new construction, allowing for accelerated and adjusted Major Moves projects. Finally, no additional debt or increase in taxes has been incurred to complete Major Moves projects.

Major Moves Going Forward

By the end of calendar year 2015, the following will be accomplished:

- Over \$11 billion invested in Major New and Preservation
- 87 roadways will be completed or substantially under construction
- 65 new or reconstructed interchanges
- 413 centerline miles of new roadway will be constructed - 3.4 percent of the state's inventory
- 6,350 mile of highway resurfaced - 49 percent of the state's inventory
- 1,070 bridges will be rehabilitated or replaced - 19.5 percent of the state's inventory

Between 2001 and 2005, prior to Major Moves, the state averaged nearly \$750 million for construction per year. Of that \$750 million, an average of nearly \$250 million per year was spent on new construction while an average of approximately \$500 million per year was spent on preservation projects. Backed by Major Moves funding, INDOT will average more than \$1 billion in construction dollars invested annually between 2005 and 2012.

Iowa - Summary of transportation-related taxes, fees and issues

State taxes and fees

(revenue in millions)

Excise tax	cents/gallon	2008	2009	2010	2011	2012
Gasoline	21					
Diesel	22.5	433.6	422.8	432	440	429

Ethanol blend or E85: 19 cpg

Biofuel (soybean oil, etc., alone or blended with diesel: 21 cpg)

Additional tax	cents/gallon	2008	2009	2010	2011	2012
Not applicable in IA						

Driver's License Fee	\$ per year	2008	2009	2010	2011	2012
Various types	\$4 - 40	14.3	1.5	*	*	*

*Included in "other fees" below

Vehicle Registration Fee	\$ per year	2008	2009	2010	2011	2012
New registrations	varies	232.9	245.7	242	265	285

Other fees	2008	2009	2010	2011	2012
Various*	456.8	447.7	529	558	575

*Includes trailer and title fees, interest, underground storage tank fees, truck registration and misc.

FY 2010 and beyond: totals includes driver's license fees, and reflect changes to certain vehicle registration fees and schedules, plus increased trailer and title fees enacted to provide a "TIME-21" revenue stream for maintenance and construction of certain primary highways on the state system (60%), secondary roads (20%), and municipal streets (6%).

Which of the taxes and fees identified above are dedicated for transportation purposes?

All taxes and fees are dedicated to transportation.

Distribution of state transportation funding (mileage represents centerline miles)	
Total Highway System	114,384
Responsibility of state DOT	8,893 *
Responsibility of local governments	105,491**

* Excludes exit ramps. The Iowa DOT maintains 9,387 miles of roadway including 494 miles of exit ramps.

** Includes 127 miles owned by federal agencies.

How is state funding distributed between state and local governments?

RUTF

After some off-the-top allocations for programs such as Revitalize Iowa's Sound Economy, motorcycle education, the Living Roadway Trust fund, and state park and institutional roads, Iowa's RUTF is distributed by formula:

- To the state for the Primary Road System (47.5%)
- To the counties for the Secondary Road System (24.5%) and the Farm-to-Market Road System (8%)
- To cities for the Municipal Street System (20%)

TIME-21

This fund is distributed as follows:

- *To the state for Interstates and CIN (60%)*
- *To cities on a per capital basis for streets (20%)*
- *To counties via formula based on area, lane miles, etc. for secondary roads and bridges, and maintenance and construction on the farm-to-market road system (20%)*

How is state funding distributed between modes?

95% of the revenue flowing into the RUTF/TIME-21 Fund (from fuel tax, annual registration fees, new registration fees) is required by the Iowa Constitution to be spent on public roadways and cannot be diverted. The other 5% is from driver's license fees, title fees, trailer registration fees and other miscellaneous fees.

Federal-aid highway funding

How are federal highway funds apportionments divided between state and local governments?

67 % of total funding for the State

33 % of total funding for cities and counties

Kansas - Summary of transportation-related taxes, fees and issues

State taxes and fees

(revenue in millions)

Excise tax	cents/gallon	2008	2009	2010	2011	2012
Gas	24	308	304	309	313	308
Diesel	26	122	116	115	123	126
E-85	17	0.22	0.25	0.25	0.31	0.30
LP gas	23	0.21	0.21	0.18	0.15	0.16

Driver's License Fee	\$ per year	2008	2009	2010	2011	2012
Depends on type of DL and age				17	20	20

*Cash receipts, net of refunds

Portion sent to non-transportation funds (State Safety Fund, photo fees and others)

Vehicle Registration Fee	\$ per year	2008	2009	2010	2011	2012
Depends on weight/size	Varies*	162	163	166	167	166



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* 7.pdf

Other fees	\$ per year	2008	2009	2010	2011	2012
Special vehicle permits*	(see notes)	1	1	2	2	2
Tolls**	--	78	79	85	84	

*cash receipts

**Based on calendar year. Tolls are net of adjustments and discounts.

State Sales and Compensating	2008	2009	2010	2011	2012
State General Fund	1,950	1,925	1,858	2,379	2,462
Highway Fund	273	269	259	293	312

Source: Dept. of Revenue

Which of the taxes and fees identified above are dedicated for transportation purposes?

All of the fuel taxes are dedicated for transportation purposes; Kansas MFT is shared with local governments through the Special City-County Highway fund and distributed by formula.

The toll revenue is held separately by the Kansas Turnpike Authority and can only be spent on the turnpike facility.

Regarding the sales tax, KDOT receives a portion of the sales taxes collected in the state. We will begin receiving a significant increase beginning in FY 2014 (July 1 2013). In our current 10-year program, sales tax makes up 28% of our revenue and is not protected, meaning that it can be diverted by the legislature through a majority vote.

All remaining sources are deposited in the State Highway Fund for transportation purposes.

Distribution of state transportation funding (mileage represents centerline miles)	
Total highway system	140,653
Responsibility of state DOT	9,503 (not including city-connecting links)
Responsibility of local governments	130,912
Turnpike authority	238

How is state funding distributed between state and local governments?

The daily motor fuel taxes receipts are, after refunds and making a deposit to the KS Qualified Agricultural Ethyl Alcohol Producers Incentive Fund, divided between and deposited into two funds: (1) the Special City and County Highway Fund (33.63%) and (2) the State Highway Fund (66.37%).

How is state funding distributed between modes?

Currently, annual transfers are made from the State Highway Fund to the Public Use General Aviation Fund and the Coordinated Public Transportation Assistance Fund from statutory authority, outside the annual appropriations process.

Federal-aid highway funding

How are federal highway funds apportionments divided between state and local governments?

How are federal highway apportionments between state and local governments?

Generally, our federal aid is distributed as follows: Specific apportionments can vary by program.

80 % of total funding for the State

20 % of total funding for cities and counties

Kentucky - Summary of transportation-related taxes, fees and issues

State taxes and fees

(revenue in millions)

Excise tax		2008	2009	2010	2011	2012
Gas, diesel combined	9% AWP (note 1)	19.6 cpg 562.5	21.1 cpg 580.0	22.1 cpg 612.6	24.4 cpg 678.7	26.4 cpg 731.3

Additional tax	cents/gallon	2008	2009	2010	2011	2012
Fuel surtax	(note 2)	46.0	42.2	42.8	53.7	58.5

Driver's License Fee	\$ per year	2008	2009	2010	2011	2012
(note 3)	5 (20/4 yrs.)	15.4	15.5	15.9	15.7	15.7

Vehicle Registration Fee	\$ per year	2008	2009	2010	2011	2012
Passenger vehicles	21 (note 4)	44.6	42.5	42.8	43.1	43.6
Trucks	24-1,410 (note 4)	46.2	53.5	51.8	52.3	61.8

Other fees	\$ per year	2008	2009	2010	2011	2012
Usage tax on vehicle sales	(note 5)	405.8	336.3	332.8	381.8	416.9
Weight distance tax	(note 6)	84.4	75.4	70.5	74.0	75.1
Other receipts	(note 7)	56.7	47.1	37.4	41.0	42.2

Which of the taxes and fees identified above are dedicated for transportation purposes?

All the above receipts are deposited into the state road fund which is a dedicated funding source as directed by Section 230 of the Kentucky Constitution:

No money derived from the excise or license taxation relating to gasoline and other motor fuels, and no monies derived from fees, excise or license taxation relating to registration, operation, or use of vehicles on public highways shall be expended for other than the cost of administration, statutory refunds and adjustments, payment of highway obligations, costs for construction, reconstruction, rights-of-way, maintenance and repair of public highways and bridges, and expense of enforcing state traffic and motor vehicle laws.

The Kentucky General Assembly budgets state road funds to state agencies other than the KY Transportation Cabinet for administrative functions and services provided. For example, funding for the enforcement of state traffic laws is allocated to the Kentucky State Police and for the collection of certain receipts is allocated to the Kentucky Department of Revenue.

Distribution of state transportation funding (mileage represents centerline miles)	
Total Highway System	
Responsibility of state DOT	27,626
Responsibility of local governments	50,373

How is state funding distributed between state and local governments?

Any distribution of state funds to local governments is directed by the General Assembly, either by KY Revised Statutory (KRS) provision or via the enacted budget. KRS provides that a total of 48.2 percent of the collections of motor fuels and surtaxes are restricted and reserved for use on county, municipal, and state rural secondary roads. KRS Chapter 177 requires that 22.2 percent of these motor fuels tax receipts be expended by the Transportation Cabinet on the rural

secondary road system. Chapter 177 also directs that 7.7 percent and 18.3 percent of the motor fuels tax be distributed, based on statutory formula, to municipal and county governments, respectively, for use on urban roads and streets and county roads and bridges. In addition to the above, 30% of truck registration receipts and a small portion of driver's license receipts are distributed to the Commonwealth's 120 counties. There are a few other minor revenue sharing provisions in statute as well.

How is state funding distributed between modes?

Funding distribution between transportation modes is allocated by the General Assembly via the enacted budget. Because of the constitutional restrictions on road fund use, all non-highway modes of transportation must rely on general fund appropriations and/or statutorily dedicated fund sources specific to a particular mode.

Federal-aid highway funding

How are federal highway funds apportionments divided between state and local governments?

No federal highway apportionments are allocated to local governments other than the share of STP funds allocated to certain metropolitan planning organizations within the Commonwealth. The percentages below reflect that distribution.

96 % of total funding for the State

4 % of total funding for cities and counties

NOTES	Description
1	The KY motor fuel tax statutes provide for a variable tax rate equal to 9 percent of the average wholesale price (AWP) of gasoline, which was, until July 1, 2005, subject to a statutory floor of \$1.11 per gallon for both gasoline and special fuels (primarily diesel). The AWP is calculated by the Department of Revenue for each calendar quarter using the AWP from the first month of the previous quarter. The law further limits the AWP increase to ten percent from one fiscal year to the next, effectively capping the annual growth. However, the law does not place an annual limit on the decline of the AWP other than the AWP shall not be assumed to be below the statutory floor. Thus, the AWP may increase by no more than ten percent each fiscal year during times of increasing fuel prices but may decrease without restriction to the statutory floor during times of decreasing fuel prices. See KY Fuel Tax History below:
2	In addition to the above, firms operating commercial trucks (licensed weight greater than 26,000 Lbs) in Kentucky are assessed a surtax of two percent of the AWP on gasoline and 4.7 percent of the AWP on special fuels on the amount of fuel used in operation on the public highways of the Commonwealth. By statute, this rate cannot be less than 3.6 cents per gallon on gasoline and 8.4 cents per gallon on special fuels. The annual receipts listed here are based on changing quarterly average wholesale prices listed in the KY Fuel Tax History table below.
3	Receipts listed represent the portion available to the State Road Fund.

4	<p>Passenger Vehicles - Of the annual \$21 fee, \$11.50 is deposited in the State Road Fund.</p> <p>Truck Registration - Commercial trucks are assessed a per vehicle registration fee from \$24 to \$1,410 annually, based on the gross weight of the vehicle. See rate schedule below. Proportional registration fees are imposed on motor carriers and collected in their home state, then distributed to states in which the carrier operates, based on mileage driven. Kentucky's share of these funds represents collections on Kentucky-based carriers in excess of what is distributed to other states for those carriers, as well as distributions from other states based on mileage driven in Kentucky by out-of-state carriers.</p> <p>Declared Gross Weight of Vehicle Registration and Any Towed Unit Fee</p> <p>10,001-14,000 30.00 14,001-18,000 50.00 18,001-22,000 132.00 22,001-26,000 160.00 26,001-32,000 216.00 32,001-38,000 300.00 38,001-44,000 474.00 44,001-55,000 669.00 55,001-62,000 1,007.00 62,001-73,280 1,250.00 73,281-80,000 1,410.00</p>
5	<p>Motor vehicle usage taxes are currently imposed on the sale or transfer of new or used motor vehicles at the rate of 6 percent of the vehicle's value.</p>
6	<p>The weight distance tax is assessed on trucks operating on Kentucky roads at declared weights of 60,000 pounds or more at a rate of 2.85 cents per mile.</p>
7	<p>Other receipts consists primarily of general fees to the public, which includes the sale of maps, road plans, driver history records, and various other miscellaneous sales to the general public. Motor vehicle titling fees, permits, interest earnings and proceeds from one-time sales of Cabinet assets also significantly contribute to this category.</p>

KY FUEL TAX HISTORY:

Effective	Gasoline Tax Rate KRS 138.220(1) (AWP X 9%)	Motor Fuel User Tax KRS 138.220(2) (enacted in 1986)	Total Motor Fuel Tax	Comments
1986-6/30/2004	\$1.11 X 9% = 10 cents	5 Cents	15 Cents	\$1.11 was the AWP floor from 1986-2004
7/1/2004 (FY 2005)	\$1.22 X 9% = 11 cents	5 Cents	16 Cents	Effective 7/1/2005 AWP floor of \$1.22 was made permanent by HB267 2005 Reg Session of the General Assembly
7/1/2005 (FY 2006)	\$1.34 X 9% = 12.1 cents	5 Cents	17.1 Cents	Effective 7/1/2006 AWP floor of \$1.34 was made permanent by HB380 2006 Reg Session of the General Assembly
7/1/2006 (FY 2007)	\$1.47 X 9% = 13.3 cents	5 Cents	18.3 Cents	
7/1/2007 (FY 2008)	\$1.62 X 9% = 14.6 cents	5 Cents	19.6 Cents	
7/1/2008 (FY 2009) to 9/30/2009	STATUTORY FLOOR \$1.79 X 9% = 16.1 cents	5 Cents	21.1 Cents	Effective April 1, 2009, the AWP of \$1.786 became the permanent statutory floor for purposes of applying the statutory motor fuel tax provisions RE: HB374 2009 Reg Session of the General Assembly
10/1/2009 to 12/31/2009 (FY 2010)	\$1.86 X 9% = 16.8 Cents	5 Cents	21.8 Cents	
1/1/2010 to 6/30/2010 (FY2010)	\$1.97 X 9% = 17.7 Cents	5 Cents	22.7 Cents	
7/1/2010 to 9/30/2010 (FY2011)	\$2.17 X 9% = 19.5 Cents	5 Cents	24.5 Cents	
10/1/2010 to 12/31/2010 (FY2011)	\$2.13 X 9% = 19.2 Cents	5 Cents	24.2 Cents	
1/1/2011 to 6/30/2011 (FY2011)	\$2.162 X 9% = 19.5 Cents	5 Cents	24.5 Cents	
7/1/2011 to 6/30/2012 (FY2012)	\$2.378 X 9% = 21.4 Cents	5 Cents	26.4 Cents	
7/1/2012 to 12/31/2012 (FY2013)	\$2.616 X 9% = 23.5 Cents	5 Cents	28.5 Cents	Based on April 2012 market survey AWG of \$3.239, and on July 2012 market survey AWG of \$2.80
1/1/2013 to 3/31/2013 (FY2013)	\$2.616 X 9% = 23.5 Cents	5 Cents	28.5 Cents	Based on October 2012 market survey AWG of \$2.92

Michigan - Summary of transportation-related taxes, fees and issues

State taxes and fees

(revenue in millions)

Excise tax	cents/gallon	2008	2009	2010	2011	2012
Gas*	18.715**	848.9	846	841.7	831.7	818.8
Diesel*	15	140.1	117.6	120.1	125.6	126.8

*An additional tax of .875 cents per gallon is levied on all refined petroleum products. The revenue from that collection is not reflected in the figures above.

**The statutory rate is 19 cents per gallon; however gasoline distributors are only required to remit an amount equal to 18.715 cents per gallon, to account for collection and remittance costs.

Additional tax	cents/gallon	2008	2009	2010	2011	2012
Retail sales tax on motor fuel*	6% of price	1,010.8	626.4	754.9	959.4	1,017.7

*6% use tax on diesel fuel purchased outside of Michigan and used on Michigan roads is a companion to the sale tax, but the revenue generated from the use tax is not included in the figures above.

Driver's License Fee	\$ per year	2008	2009	2010	2011	2012
See notes		51.9	58.6	51.7	54.4	unavailable

Vehicle Registration Fee	\$ per year	2008	2009	2010	2011	2012
See notes		855	839.6	841.8	859.8	876.1

Other fees	2008	2009	2010	2011	2012
4.65% of sales tax from auto-related retailers	87.1	82.9	76.8	90.0	98.1
Tolls (see notes)	35.1	33.7	38.8	42.6	unavailable

Which of the taxes and fees identified above are dedicated for transportation purposes?

Gasoline and diesel fuel excise taxes, vehicle registration fees, and 4.65% of the sales tax generated automobile related retailers are all dedicated to transportation. In addition, in most years a portion of driver's license fees roughly equal to \$12 million is also dedicated to transportation.

Distribution of state transportation funding (mileage represents centerline miles)	
Total Highway System	
Responsibility of state DOT	9,654
Responsibility of local governments	112,311

How is state funding distributed between state and local governments?

Excluding the portion of sales tax collected at automobile-related retailers, and after subtracting funds dedicated to comprehensive transportation purposes and for a few additional small miscellaneous purposes, the remaining funds are divided among state and local agencies pursuant to state law as follows:

- 39.1% to the State DOT (\$570.7 million in FY 2012)
- 39.1% to county road agencies (\$569.2 million in FY 2012)
- 21.8% to cities and villages (\$326.0 million in FY 2012)

How is state funding distributed between modes?

Roughly 8.5% of the revenue generated from motor fuel excise taxes and registration fees are dedicated to comprehensive transportation purposes, which includes non-highway uses. In addition, the 4.65% of sales tax collected on automobile related transactions is also dedicate for comprehensive transportation purposes. Total state revenue for comprehensive transportation uses in FY 2012 was \$255.8 million.

In addition, an average of 1% of state road funds distributed to each agency must be spent on non-motorized transportation, by law.

Federal-aid highway funding

How are federal highway funds apportionments divided between state and local governments?

75 % of total funding for the State

25 % of total funding for cities and counties

NOTES

Driver's license: Most revenue from driver's license fee is used for purposes other than transportation. Licenses expire after four years and the fee schedule is as follows:

- Operators license: \$25 original, \$18 renewal
- Chauffeurs license: \$35 original and renewal
- Commercial license group designation: \$25 original and renewal, \$5 each group
- Motorcycle endorsement: \$13.50 original, \$5 renewal
- Moped license: \$7.50 original, \$6 renewal

Vehicle registration fees: For light vehicles newer than model year 1983, the fee specified in state law and is roughly equal to .05% of the vehicle's list price. Passenger vehicle registration fees are reduced by 10% per year for the first three years the vehicle is on the road.

For vehicles that weigh over 8,000 pounds, the fee is specified in state law and varies by the gross vehicle weight, ranging between \$491 for a vehicle with a GVW of less than 24,000 pounds, to \$3,117 for a vehicle with GVW of more than 160,000 pounds.

Toll Revenue: There are three publically owned toll facilities in Michigan – the Mackinac Bridge, the Blue Water Bridge, and the International Bridge. Toll revenue from all three facilities are used exclusively for the maintenance, operation, and improvement of the facility that generated the toll.

Minnesota - Summary of transportation-related taxes, fees and issues

State taxes and fees

(revenue in millions)

Excise tax	cents/gallon	2008	2009	2010	2011	2012
Gas and diesel	28.5	648.4	742.6	823.4	846.0	847.0 (est.)

Additional tax	cents/gallon	2008	2009	2010	2011	2012
Not applicable in MN						

Driver's License Fee	\$ per year	2008	2009	2010	2011	2012

Vehicle Registration Fee	\$ per year	2008	2009	2010	2011	2012
		477	501	532	557	580 (est.)

Other fees	\$ per year	2008	2009	2010	2011	2012
Motor Vehicle Sales Tax		196	196	217	276	335 (est.)

Which of the taxes and fees identified above are dedicated for transportation purposes?

All of these fees identified in Minnesota are dedicated to transportation purposes.

Distribution of state transportation funding (mileage represents centerline miles)	
Total highway system	135,200
Responsibility of state DOT	12,000
Responsibility of local governments	123,200

How is state funding distributed between state and local governments?

62% to state roads, 29% to county state aid highways, 9% to municipal state aid highways

How is state funding distributed between modes?

All funds are constitutionally dedicated to highways.

Federal-aid highway funding

How are federal highway funds apportionments divided between state and local governments?

In Minnesota, 75 – 80% of Federal highway funds are used for state roads and 20 – 25% for local roads.

Missouri - Summary of transportation-related taxes, fees and issues

State taxes and fees

(revenue in millions)

Excise tax <i>Gas plus diesel</i>	cents/gallon	2008	2009	2010	2011	2012
State	17	520	499	502	502	496
Local	17	190	181	182	184	180

Driver's License Fee (<i>note 1</i>)	\$ per year	2008	2009	2010	2011	2012
	Varies	16	17	17	14	16

Vehicle Registration Fee (<i>note 2</i>)	2008	2009	2010	2011	2012
State	256	248	249	252	253
Local	28	27	27	27	27

Other fees	2008	2009	2010	2011	2012
Sales and use tax on motor vehicles	257	234	244	263	276
Local sales and use tax on motor vehicles	40	33	32	36	39
Interest and misc. receipts (<i>note 3</i>)	145	187	183	171	172

Which of the taxes and fees identified above are dedicated for transportation purposes?

All the above receipts are dedicated for road and bridge purposes and stand appropriated without legislative action.

Distribution of state transportation funding (mileage represents <u>centerline miles</u>)	
Total highway system	
Responsibility of state DOT	33,700
Responsibility of local governments	

How is state funding distributed between state and local governments?

<u>Fuel Tax Rates</u>	<u>Gasoline/Gasohol</u>	<u>Diesel</u>
MoDOT	73.2%	73.2%
Cities	15.0%	15.0%
Counties	<u>11.8%</u>	<u>11.8%</u>
TOTAL Fuel Tax Rate	17 cents	17 cents

State Motor Vehicle

<u>Sale and Use Taxes</u>	<u>Sales</u>	<u>Use Tax</u>
MoDOT (roads and bridges)	70.1%	88.7%
Other modes	.09%	0
Cities	7.1%	3.5%
Counties	4.7%	2.4%
School Districts	11.8%	0
Dept. of Conservation	3.0%	3.0%
Dept. of Natural Resources	<u>2.4%</u>	<u>2.4%</u>
TOTAL State Tax Rate	4.225%	4.225%

How is state funding distributed between modes?

Because of the constitutional restrictions on highway user fee use, all non-highway modes of transportation must rely on a small portion of general revenue appropriations and/or statutorily dedicated fund sources specific to a particular mode which are appropriated by the General Assembly.

Federal-aid highway funding



How are federal highway funds apportionments divided between state and local governments?

How are federal highway apportionments between state and local governments?

Generally, our federal aid is distributed as follows: Specific apportionments can vary by program.

91 % of total funding for the State

9 % of total funding for cities and counties

NOTES	Description
1	 Drivers License Fee chart.pdf <i>Driver's license fee chart</i>
2	 Registration fees chart.docx <i>See attachment for rate chart</i>
3	<i>Interest and miscellaneous is primarily composed of interest earnings on our funds held in the State Treasury and reimbursements from various entities on cost participation projects.</i>

MO FUEL TAX HISTORY:

State Fuel Tax History:

- *The first state fuel tax rate was 2 cents per gallon, established in 1924.*
- *Fuel tax rate increased to 3 cents per gallon in 1952.*
- *Fuel tax rate increased to 5 cents per gallon in 1961.*
- *Fuel tax rate increased to 7 cents per gallon August 13, 1972.*
- *Fuel tax rate increased to 11 cents per gallon effective June 1, 1987 (Proposition A).*
- *Fuel tax rate increased to 13 cents per gallon effective April 1, 1992.*
- *Fuel tax rate increased to 15 cents per gallon effective April 1, 1994.*
- *Fuel tax rate increased to its current rate of 17 cents per gallon effective April 1, 1996.*

Federal Fuel Tax History:

- *The first federal fuel tax rate was 1 cent per gallon for both gasoline and diesel, established in 1932.*
- *Fuel tax rate increased to 3 cents per gallon for both gasoline and diesel in 1956.*
- *Fuel tax rate increased to 4 cents per gallon for both gasoline and diesel in 1959.*
- *Fuel tax rate increased to 9 cents per gallon for both gasoline and diesel in 1983.*
- *Fuel tax rate increased to 15 cents per gallon for diesel in 1984.*
- *Fuel tax rate increased to 9.1 cents per gallon for gasoline and 15.1 cents per gallon for diesel in 1987.*
- *Fuel tax rate increased to 14.1 cents per gallon for gasoline and 20.1 cents per gallon for diesel in 1990.*
- *Fuel tax rate increased to its current rate of 18.4 cents per gallon for gasoline and 24.4 cents per gallon for diesel in 1993, with fluctuations in the rate of the tax in 1995, 1996 and 1997 with the current rate effective October 1, 1997.*

How is state funding distributed between state and local governments?

This is for State Fiscal Year 2012.

		<u>% Share</u>	<u>\$ in millions</u>
<u>Net State Motor Fuel Tax</u> ¹ :	State Government ³	65%	\$1,140.0
	Local Governments	35%	\$ 611.4
			<u>\$1,751.4</u>
<u>Motor Vehicle Registrations:</u>	State Government ²	44%	\$378.0
	Local Governments ²	56%	\$ 476.0
			<u>\$ 854.0</u>

How is state funding distributed between modes?

100% highways and bridges

Federal-aid highway funding

How are federal highway funds apportionments divided between state and local governments?

(Excludes FTA funding and FHWA Emergency Funding)

Obligation Authority

74 % of total funding for the State (\$986 million)

26 % of total funding for Local Governments (\$339 million)

Ohio Constitution Article XII, section 5(a): Prohibits any fees or taxes relating to registration, operation, or fuels to operate motor vehicles on public highways, from being expended on anything other than costs for construction, reconstruction, maintenance and repair of public highways and bridges, and state enforcement of traffic laws.

Approximately \$10 -11 million provided by State General Revenue Fund to support other modes, such as Transit, Aviation & Rail, with the majority going to Transit.

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- 1- Net - Total motor fuel tax collected less refunds and fuel use tax transfer that is not available for distribution.
 - 2- During FY12 and FY13, \$25m and \$24m respectively of ODOT share, required to be redirected to State Highway Patrol.
 - 3- Includes Ohio DOT, Ohio Highway Patrol, Public Utilities Commission, Departments of Taxation, Development, Natural Resources, Ohio Turnpike Commission, Inspector General, Air Quality Development Authority.
 - 4- ODOT budgets based on Obligation Authority, not Apportionments.

Wisconsin - Summary of transportation-related taxes, fees and issues

State taxes and fees

(revenue in millions)

Excise tax	cents/gallon	2008	2009	2010	2011	2012
Gasoline	30.9	999.95	968.81	971.79	988.26	983.86

Additional tax	cents/gallon	2008	2009	2010	2011	2012
Not applicable in WI						

Driver's License Fee	\$ per year	2008	2009	2010	2011	2012
Includes all driver's license products and transaction fees – amts. vary		35.66	42.07	41.72	41.81	40.80

Vehicle Registration Fee	\$ per year	2008	2009	2010	2011	2012
Includes all vehicle registration and titling fees and other misc. related collections		538.90	600.32	610.25	602.92	633.47

Other fees		2008	2009	2010	2011	2012
Miscellaneous motor vehicle fees*		26.22	24.42	26.2	26.9	25.17

*driver abstract sales, auto/limousine rental vehicle fees, and other misc. motor vehicle collections

Which of the taxes and fees identified above are dedicated for transportation purposes?

All taxes and fees are deposited into the state's segregated transportation fund.

Distribution of state transportation funding (mileage represents centerline miles)	
Total Highway System	115,019 / 58.554 million VMT
Responsibility of state DOT	11,765 miles / 35.742 million VMT
Responsibility of local governments	103,254 miles / 22.812 million VMT

How is state funding distributed between state and local governments?

Currently, approximately 33% of state funding is allocated to local transportation aids and capital assistance (all modes), 40% to state highway construction and maintenance, 11% for Department operations (which includes the Division of Motor Vehicles and State Patrol in Wisconsin), and 16% for debt service.

Funding is distributed by the State Legislature in the biennial budget process by appropriation/program. There is no set allocation percentage or amounts for any program or between the state and local governments. For many programs, historical funding levels have become the base for funding decisions with political, priority/needs, and formulaic adjustments determining changes, if any, from those base funding levels.

How is state funding distributed between modes?

Difficult to determine, given the inclusion of the DMV and State Patrol in our DOT budget as well as debt service which is mostly highway-related but is also related to rail and harbor improvements. These two classes account for approximately 27% of state funding. For the remainder, approximately 65% is related to state highways and local roads

(includes only revenue bonds, not general obligation bonds), 6.6% for transit, 0.6% for rail and harbors (not including bonding), and 0.7% for airports.

Federal-aid highway funding

How are federal highway funds apportionments divided between state and local governments?

82 % of total funding for the State

18 % of total funding for cities and counties (*local governments including cities, villages, towns, counties and others*)