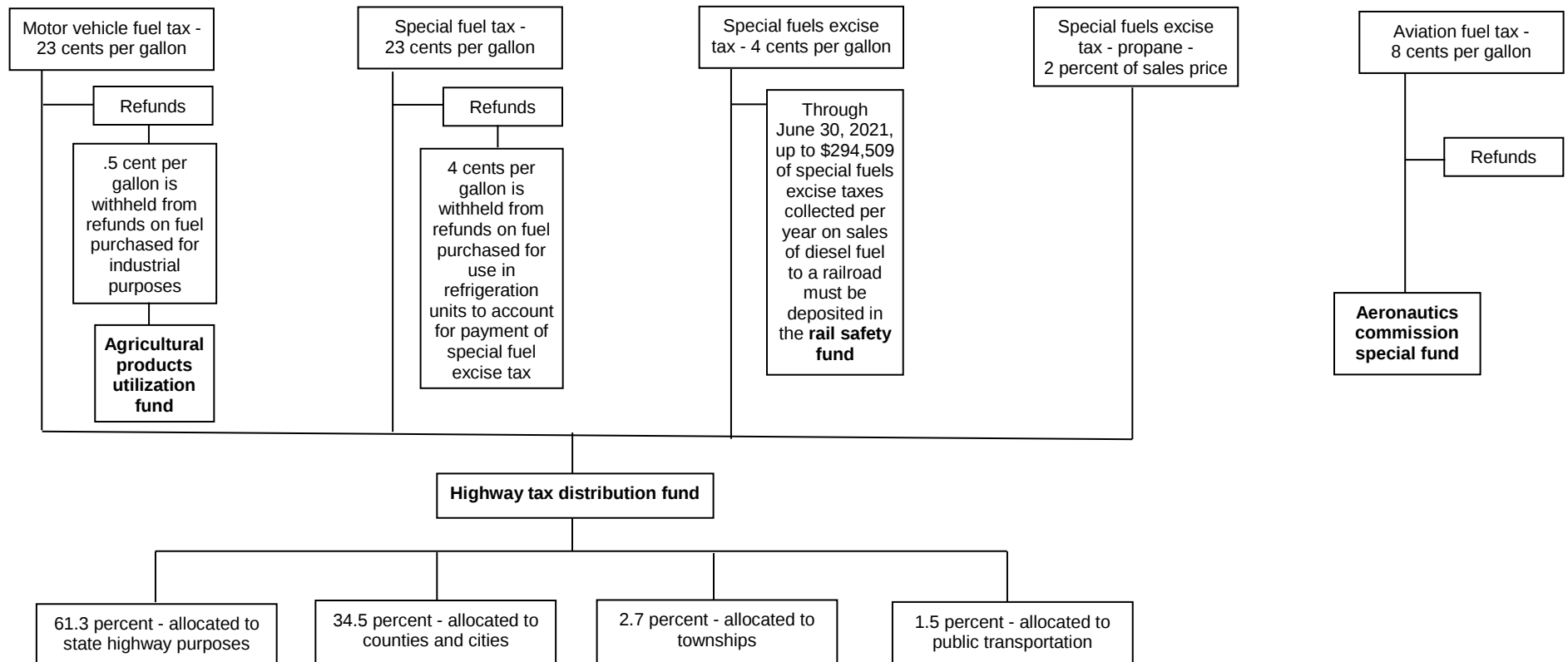




## FUEL TAX REVENUE AND DISTRIBUTIONS

This memorandum provides information on the manner in which fuel tax revenue is distributed, the amount of fuel tax revenue collections, and the amount of additional revenue that would be raised from a one-cent fuel tax increase.

### FUEL TAX REVENUE DISTRIBUTIONS



### MOTOR VEHICLE AND SPECIAL FUELS TAX REVENUE

The following table provides the total amount of motor vehicle and special fuels tax charged in each of the past 10 years.

| Fiscal Year | Motor Vehicle Fuel Tax <sup>1</sup> | Special Fuels Tax <sup>2</sup> |
|-------------|-------------------------------------|--------------------------------|
| 2010        | \$85,218,689                        | \$51,650,921                   |
| 2011        | \$89,709,748                        | \$52,352,072                   |
| 2012        | \$97,296,194                        | \$86,673,834                   |
| 2013        | \$100,367,515                       | \$88,426,922                   |
| 2014        | \$105,957,207                       | \$99,106,801                   |
| 2015        | \$109,552,791                       | \$97,756,817                   |
| 2016        | \$104,177,369                       | \$75,939,173                   |
| 2017        | \$101,594,005                       | \$71,275,395                   |
| 2018        | \$101,624,683                       | \$76,560,889                   |
| 2019        | \$102,715,378                       | \$78,970,172                   |

<sup>1</sup>The amount reflected in this column is equal to the net number of gallons of motor vehicle fuel taxable per year multiplied by a tax rate of 23 cents per gallon. The net number of gallons was derived from *2018 State and Local Taxes: An Overview and Comparative Guide* (the Red Book) prepared by the Tax Commissioner's office.

<sup>2</sup>The amount reflected in this column is equal to the net number of gallons of special fuels taxable per year multiplied by a tax rate of 23 cents per gallon. The net number of gallons was derived from the Red Book.

### ONE-CENT FUEL TAX INCREASE

The following table provides the estimated total amount of revenue that would have been generated by a one-cent increase in the motor vehicle fuel and special fuels taxes in each of the past 5 years.

| Year | Motor Vehicle Fuel Tax Increased Revenue | Special Fuels Tax Increased Revenue |
|------|------------------------------------------|-------------------------------------|
| 2015 | \$4,400,000                              | \$3,800,000                         |
| 2016 | \$4,300,000                              | \$3,100,000                         |
| 2017 | \$4,300,000                              | \$3,100,000                         |
| 2018 | \$4,300,000                              | \$3,100,000                         |
| 2019 | \$4,300,000                              | \$3,100,000                         |