



# State Revenue Sources

## STATE ROAD FUND

REVENUE SOURCE	DESCRIPTION	ANNUAL GROWTH 1998 - 2008
<b>Gasoline Excise Tax</b>	<ul style="list-style-type: none"> <li>The Gasoline Tax Act imposes a tax of 17 cents per gallon on gasoline received in the State. <math>\frac{3}{4}</math> of the tax is deposited into the State Road Fund.</li> <li>As of January 2009, the State's gasoline excise tax is lower than that of any western state with the exception of Oklahoma (17 cents per gallon).</li> </ul>	<b>-0.80%</b>
<b>Special Fuel Excise Tax</b>	<ul style="list-style-type: none"> <li>The Special Fuels Supplier Tax Act imposes the tax on special fuels which was increased to 21 cents per gallon from 18 cents per gallon, effective June 30, 2004. The DOT receives 19 cents of the 21 cent tax.</li> </ul>	<b>5.32%</b>
<b>Weight Distance Tax</b>	<ul style="list-style-type: none"> <li>The Weight Distance Tax Act imposes a tax on motor vehicles weighing over 26,000 pounds. Effective July 1, 2004, the tax increased by approximately 38%.</li> </ul>	<b>4.37%</b>
<b>Motor Vehicle Registration Fees</b>	<ul style="list-style-type: none"> <li>The share of motor vehicle fees distributed to the State Road Fund increased from 66.54% to 74.65% effective March 1, 2004</li> </ul>	<b>6.20%</b>

## HIGHWAY INFRASTRUCTURE FUND

REVENUE SOURCE	DESCRIPTION	ANNUAL GROWTH 1999 - 2008
<b>Lease Vehicle Gross Receipts</b>	<ul style="list-style-type: none"> <li>The tax is an excise tax of 5% of the gross receipts from vehicle leasing. 75% of collections are deposited into the Highway Infrastructure Fund and the remaining 25% to the Local Government Road Fund.</li> </ul>	<b>3.80%</b>
<b>Tire Recycling Fees</b>	<ul style="list-style-type: none"> <li>The Highway Infrastructure Fund's portion of the fee is 50 cents per year for motorcycles, one dollar per year for passenger vehicles and trucks under 26,000 pounds, and 25 cents per wheel in contact with the ground for buses.</li> </ul>	<b>1.55%</b>