

Finance Options Used in Other States to Fund Transportation Infrastructure

Testimony of

David Ellis

Research Scientist

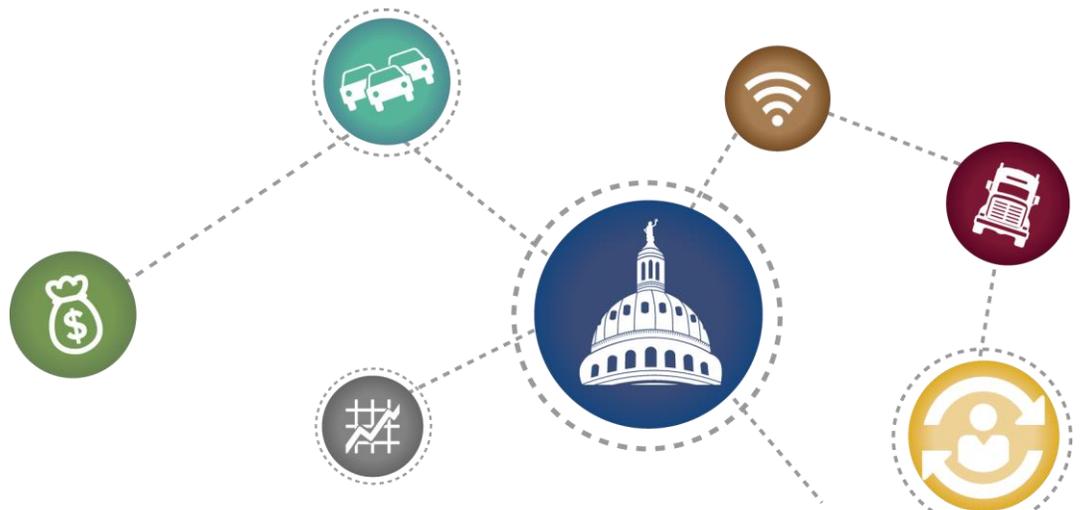
Texas A&M Transportation Institute

to

Transportation Subcommittee on Long-term Infrastructure Planning

Texas House of Representatives

May 25, 2016



Introduction

Mr. Chairman, Members of the Committee, my name is David Ellis. I am a research scientist at the Texas A&M Transportation Institute and the program manager of the Infrastructure Investment Analysis Program. With me is Brianne Glover also a research scientist at TTI with the Infrastructure Investment Analysis Program.

You had asked us to look at transportation funding options used in other states as well as to examine ways that other states leverage transportation revenues. The attached materials represent our response to those inquiries and, with your permission I will briefly take you through them. Everything I will reference is available at tti.tamu.edu/policy.

Quick-Look Charts

Pages 3 and 4 provide a quick yes/no classification of transportation funding sources used by the states. Covered on page 3 are the 10 largest states. Pages 4 is all states. These tables represent a general yes/no classification. There are exceptions, in many cases, to the general yes/no answer we provided. We are making an electronic file available that includes annotations for each of the exceptions we found.

Funding Flows

Pages 5 through 29 provide a more detailed look at the flows into and out of various transportation funds for the 10 largest states. For each state there is list of the distribution of the various fund sources as well as a graphical representation of the flow of those funds.

Interactive Website with State Finance Legislation

Pages 30 and 31 provide a description of a website that we have developed in the course of answering your questions. The website's intent is to provide detailed information on transportation funding legislation passed by any legislature over the course of the last eight years. It is sortable by the type of legislation passed and contains links to a summary of the bill, the bill analysis, and, where available, to the actual legislation. That website can be accessed from the Policy Research Center main page at tti.tamu.edu/policy or more directly at <http://tti.tamu.edu/policy/finance/transportation-funding-related-state-legislative-bills-2008-2015/>.

Where Texas Ranks

Pages 32 through 35 provide tables that rank Texas against the other 49 states in terms of various taxes and fees paid associated with owning and operating a motor vehicle.



Related Reports

I would also like to call the Committee's attention to several other reports that might be of interest that have been completed by the finance section of TTI's Policy Research Center. The first is titled "Public-Private Investment Models for Roadway Infrastructure" and is available on the web at <http://d2dtl5nnlpfr0r.cloudfront.net/tti.tamu.edu/documents/PRC-14-15-F.pdf>.

The second, "Transportation Reinvestment Zones: Texas Legislative History and Implementation" is available at <http://d2dtl5nnlpfr0r.cloudfront.net/tti.tamu.edu/documents/PRC-15-36-F.pdf>.

Finally, we published a report three years ago done for TxDOT on innovative finance under their Strategic Research Program. It is available on the web at <http://d2dtl5nnlpfr0r.cloudfront.net/tti.tamu.edu/documents/6-0700-1.pdf>.

Findings

As I mentioned earlier you asked us what other states are doing to leverage transportation revenues. In asking us this, you hit upon the one of the areas where we've seen the most change.

Currently, 26 states use some form of revenue bond financing while 24 states use some form of general obligation bond funding as a means to pay for infrastructure improvements.

Additionally, 33 states have enacted some form of public-private partnership legislation.

A majority of states have value capture strategies (tax increment finance zones, transportation reinvestment zones, etc.) though they are employed to varying degrees. In this strategy, the fundamental notion is that transportation improvements enhance property values which, in turn, produce increased property tax revenue that is used to pay for the transportation improvement.

Another area of change is the attempt by some states to get back to something that more closely represents a true user fee.

As you know, the motor fuels tax, which is imposed in all 50 states, because it is a tax levied on a gallon of fuel as opposed to its price, has suffered a significant loss of buying power. In Texas, the 20 cent tax on motor fuels, last raised in 1991, now purchases less than 10 cents worth of construction. The story is similar in other states. In response, 15 states and D.C. have now tied at least a portion of their fuel tax to the cost of fuel in an attempt to preserve purchasing power.

Conclusion

Mr. Chairman, this concludes my prepared remarks but we'd be happy to answer any questions.



Table 1: State Transportation Funding and Financing Methods -- Ten Largest States

✓ = the state uses this method. Blank = the state does not use this method.

Funding Sources (Highway)	Texas	California	New York	Florida	Illinois	Pennsylvania	Ohio	Michigan	Georgia	North Carolina
Fuel Tax	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Alternative Fuel Taxes	✓								✓	✓
Fuel Sales Tax		✓	✓	✓	✓			✓		
Vehicle Sales Tax	✓									
Registration	✓	✓	✓	✓	✓	✓	✓	✓		✓
Vehicle or Truck Weight Fees	✓	✓	✓				✓		✓	✓
Tolls	✓	✓	✓	✓	✓	✓	✓		✓	✓
General Funds			✓					✓		
Interest Income	✓	✓		✓	✓	✓	✓		✓	✓
Sales Tax	✓	✓		✓						
General Obligation Bonds	✓	✓	✓		✓	✓	✓		✓	✓
Revenue Bonds	✓		✓	✓	✓		✓		✓	

Sources:

AASHTO, Transportation Finance Clearinghouse

http://www.transportation-finance.org/tools/state_by_state/table.aspx

Original information is from 2011 AASHTO data and updated by TTI.



Table 2: State Transportation Funding/Financing Methods -- All States

✓ = the state uses this method. Blank = the state does not use this method.

Funding Sources (Highway)	Fuel Tax	Alt. Fuel Taxes	Fuel Sales Tax	Vehicle Sales Tax	Vehicle Reg	Vehicle or Truck Weight Fees	Tolls	General Funds	Interest Income	Sales Tax	GO Bonds	Rev. Bonds
Alabama	✓				✓				✓			✓
Alaska	✓				✓			✓	✓		✓	
Arizona	✓				✓	✓			✓			✓
Arkansas	✓	✓			✓				✓	✓	✓	
California	✓		✓		✓	✓	✓		✓	✓	✓	
Colorado	✓				✓		✓	✓	✓			
Connecticut	✓		✓		✓			✓	✓	✓		✓
Delaware	✓	✓			✓		✓	✓	✓		✓	
Florida	✓		✓		✓		✓		✓	✓		✓
Georgia	✓	✓				✓	✓		✓		✓	✓
Hawaii	✓		✓		✓				✓		✓	✓
Idaho	✓	✓			✓				✓			
Illinois	✓		✓		✓		✓		✓		✓	✓
Indiana	✓	✓	✓	✓	✓		✓	✓		✓		
Iowa	✓	✓			✓				✓			✓
Kansas	✓	✓			✓				✓	✓		✓
Kentucky	✓	✓	✓		✓	✓	✓	✓	✓			✓
Louisiana	✓	✓			✓		✓		✓		✓	✓
Maine	✓	✓			✓				✓		✓	✓
Maryland	✓	✓	✓	✓	✓		✓	✓	✓	✓		✓
Massachusetts	✓	✓		✓			✓	✓	✓	✓		✓
Michigan	✓		✓		✓			✓				
Minnesota	✓	✓		✓	✓				✓		✓	✓
Mississippi	✓				✓				✓		✓	✓
Missouri	✓	✓		✓	✓				✓			
Montana	✓	✓			✓	✓			✓			
Nebraska	✓	✓		✓	✓				✓	✓		
Nevada	✓	✓			✓			✓	✓		✓	✓
New Hampshire	✓				✓		✓		✓		✓	
New Jersey	✓	✓	✓		✓		✓		✓	✓		✓
New Mexico	✓	✓	✓	✓	✓	✓			✓		✓	
New York	✓		✓		✓	✓	✓	✓			✓	✓
North Carolina	✓	✓			✓	✓	✓		✓		✓	
North Dakota	✓	✓			✓			✓	✓			
Ohio	✓				✓	✓	✓		✓		✓	✓
Oklahoma	✓	✓		✓				✓				
Oregon	✓				✓	✓			✓			✓
Pennsylvania	✓				✓		✓		✓		✓	
Rhode Island	✓										✓	
South Carolina	✓	✓					✓	✓	✓			
South Dakota	✓	✓	✓		✓				✓			✓
Tennessee	✓	✓			✓							
Texas	✓	✓			✓	✓	✓		✓	✓	✓	✓
Utah	✓	✓	✓		✓			✓	✓		✓	
Vermont	✓		✓		✓				✓		✓	
Virginia	✓	✓	✓	✓	✓		✓	✓	✓	✓		
Washington	✓			✓	✓	✓	✓		✓		✓	✓
West Virginia	✓		✓	✓	✓				✓		✓	✓
Wisconsin	✓	✓			✓			✓	✓		✓	✓
Wyoming	✓	✓			✓			✓	✓			

Sources: AASHTO, Transportation Finance Clearinghouse. [http://www.transportation-finance.org/tools/state by state/table.aspx](http://www.transportation-finance.org/tools/state%20by%20state/table.aspx)

Original information is from 2011 AASHTO data and updated by TTI.



Explanation of Revenues and Uses for Transportation Funding -- Peer States

The following charts display the revenues that make up transportation funds and the fund's uses for the following peer states:

1. California
2. Florida
3. Georgia
4. Illinois
5. Michigan
6. New York
7. North Carolina
8. Ohio
9. Pennsylvania.

The first chart represents the revenues flowing into the fund, while the distribution charts illustrate the uses of monies from each fund or revenue source. In almost all cases, fuel tax revenues and motor vehicle license fees make up the majority of transportation funding.



California¹:

There are four major funds that are each comprised of several accounts:

Transportation Tax Fund

Funded with:

- Motor Vehicle Fuel Account
- Highway Users Tax Account
- Motor Vehicle License Fee Account

Funds from each of these accounts are distributed to various funds and entities.

State Transportation Fund

Funded with:

- Aeronautics Account
- Local Airport Loan Account
- Local Transportation Loan Account
- **Motor Vehicle Account**
- Pedestrian Safety Account
- **Public Transportation Account**
- **State Highway Account**
- Transportation Financing Subaccount

The three highlighted accounts are shown in detail in the attached charts.

Other Funds

Funded with:

- Greenhouse Gas Reduction Fund
- Historic Property Maintenance Fund
- Traffic Congestion Relief Fund
- Transportation Investment Fund
- Transportation Deferred Investment Fund
- Transportation Debt Service Fund

Transportation Bonds

1A Bonds (Funded with the High Speed Passenger Train Bond Fund)

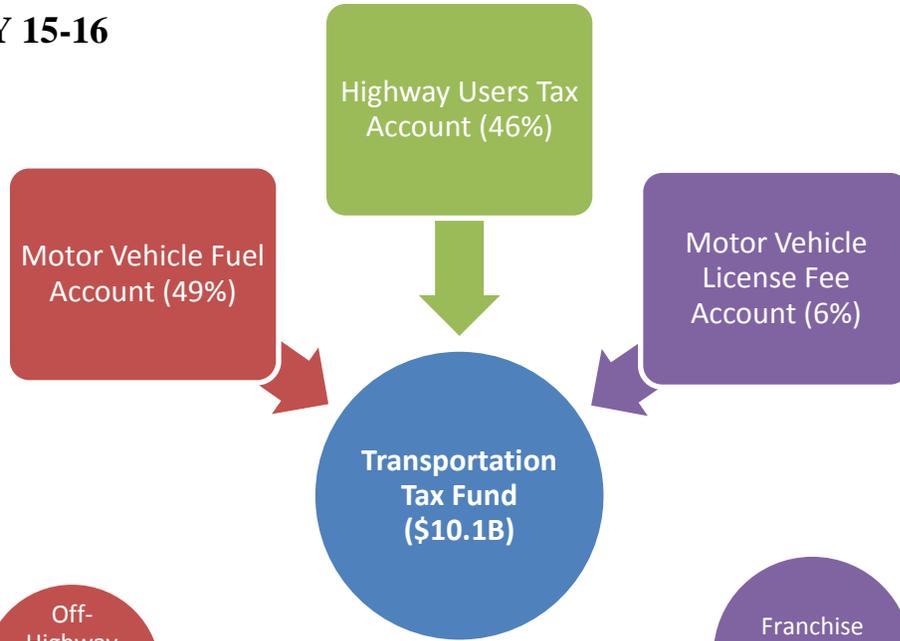
1B Bonds

Funded with accounts involving: Highway Safety, Traffic Reduction, Air Quality, and Port Security.

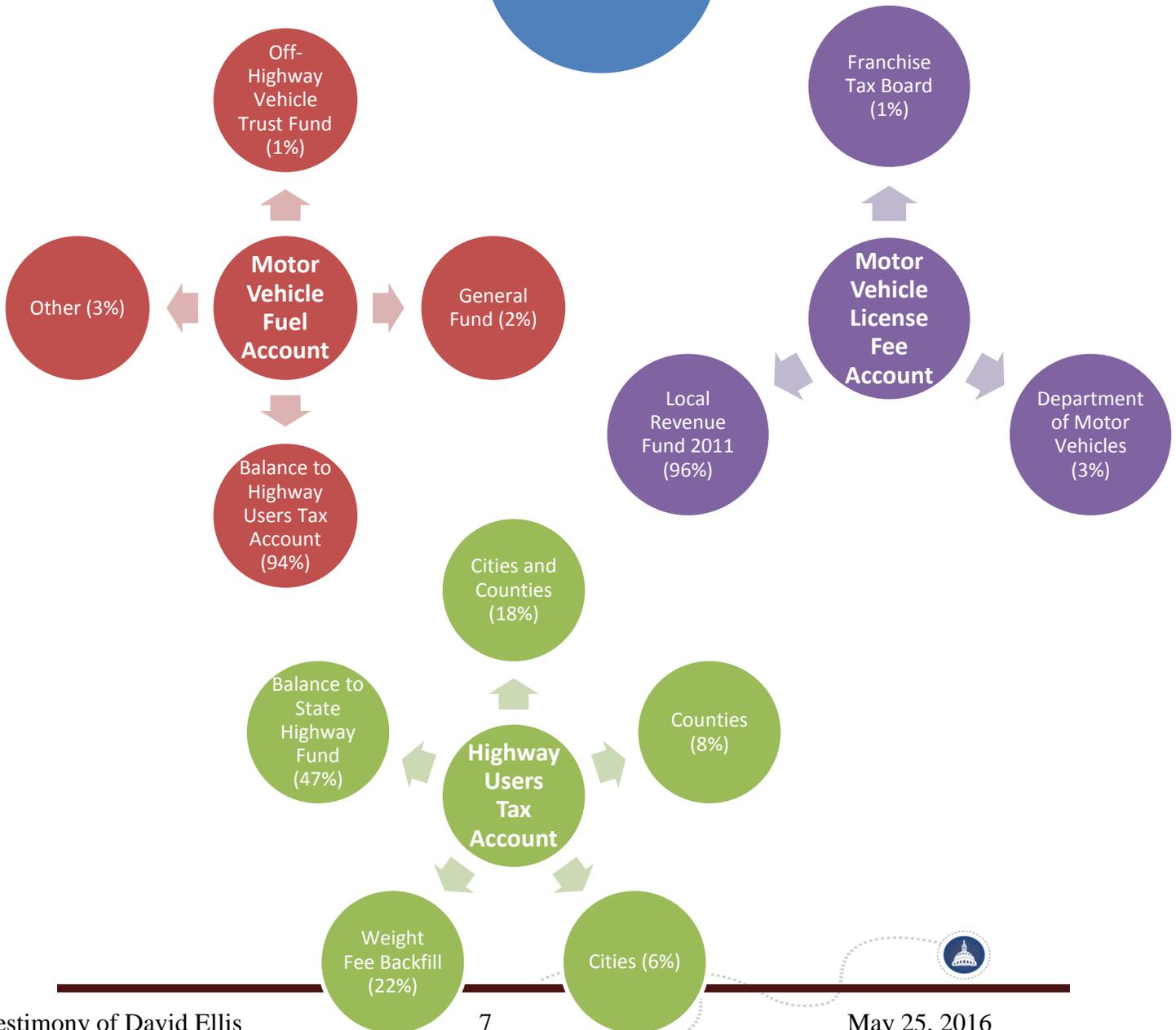
¹ [http://www.dot.ca.gov/docs/CA Transportation Financing Package 2015-16.pdf](http://www.dot.ca.gov/docs/CA_Transportation_Financing_Package_2015-16.pdf)



California Fund FY 15-16

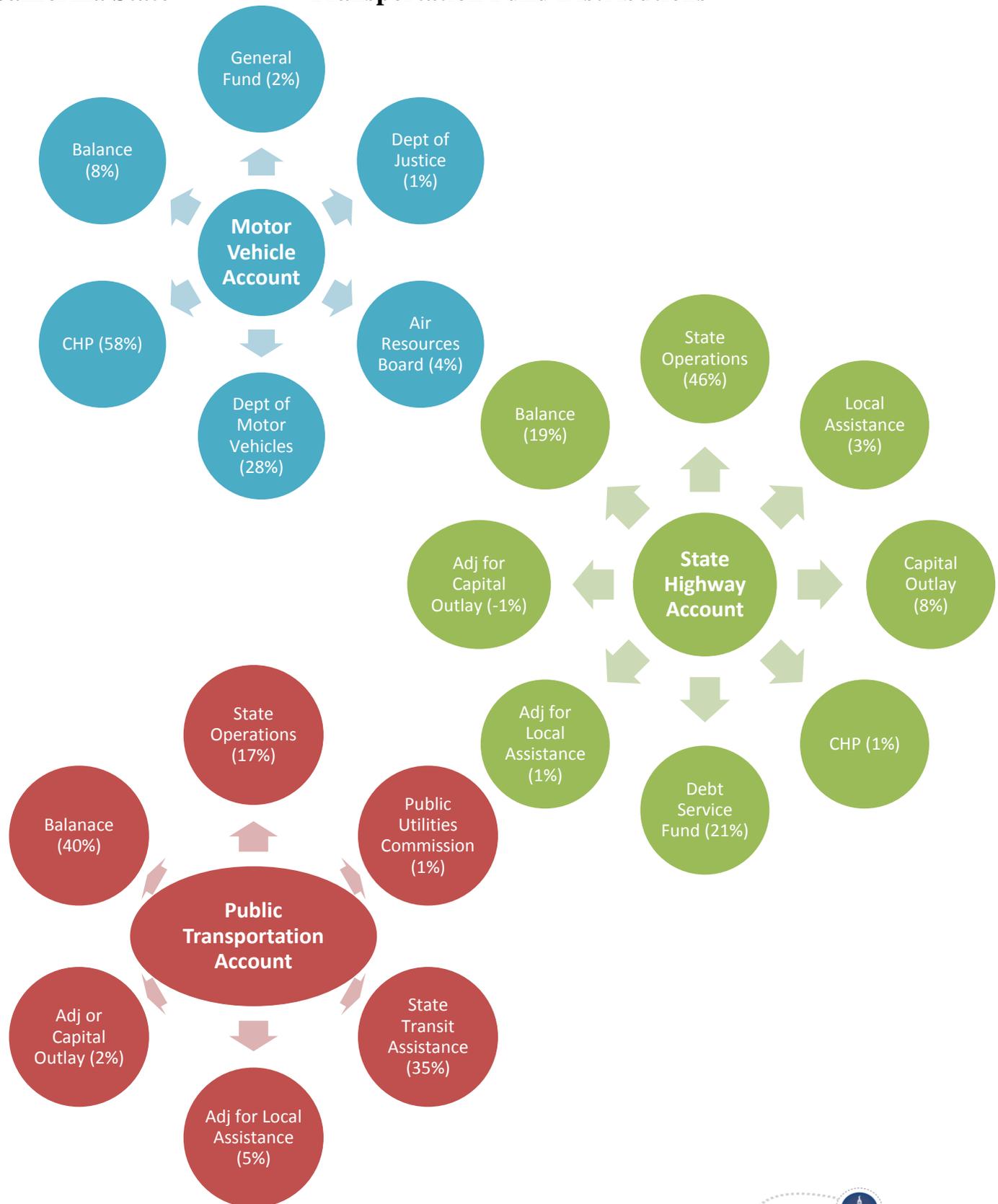


Distributions

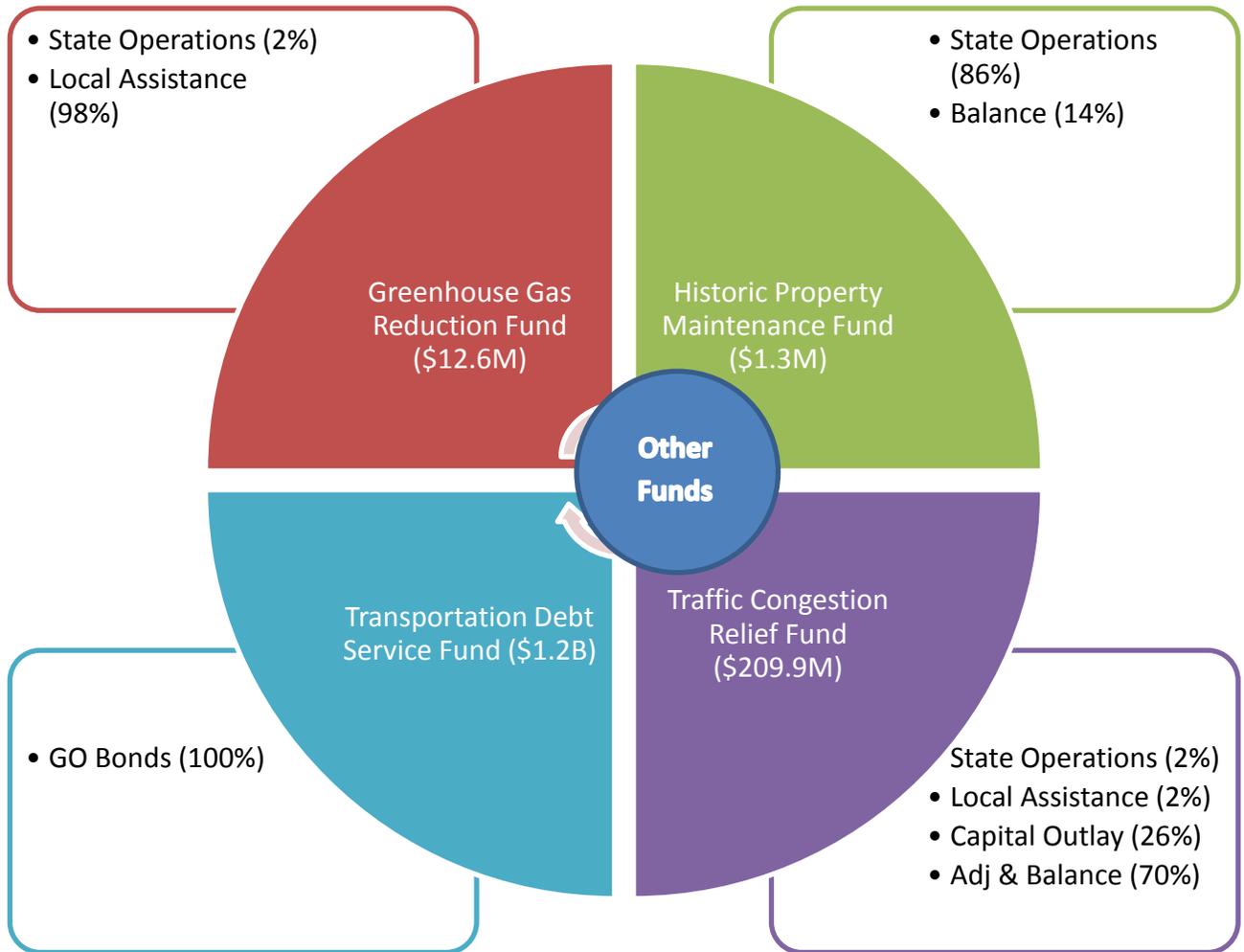


California State

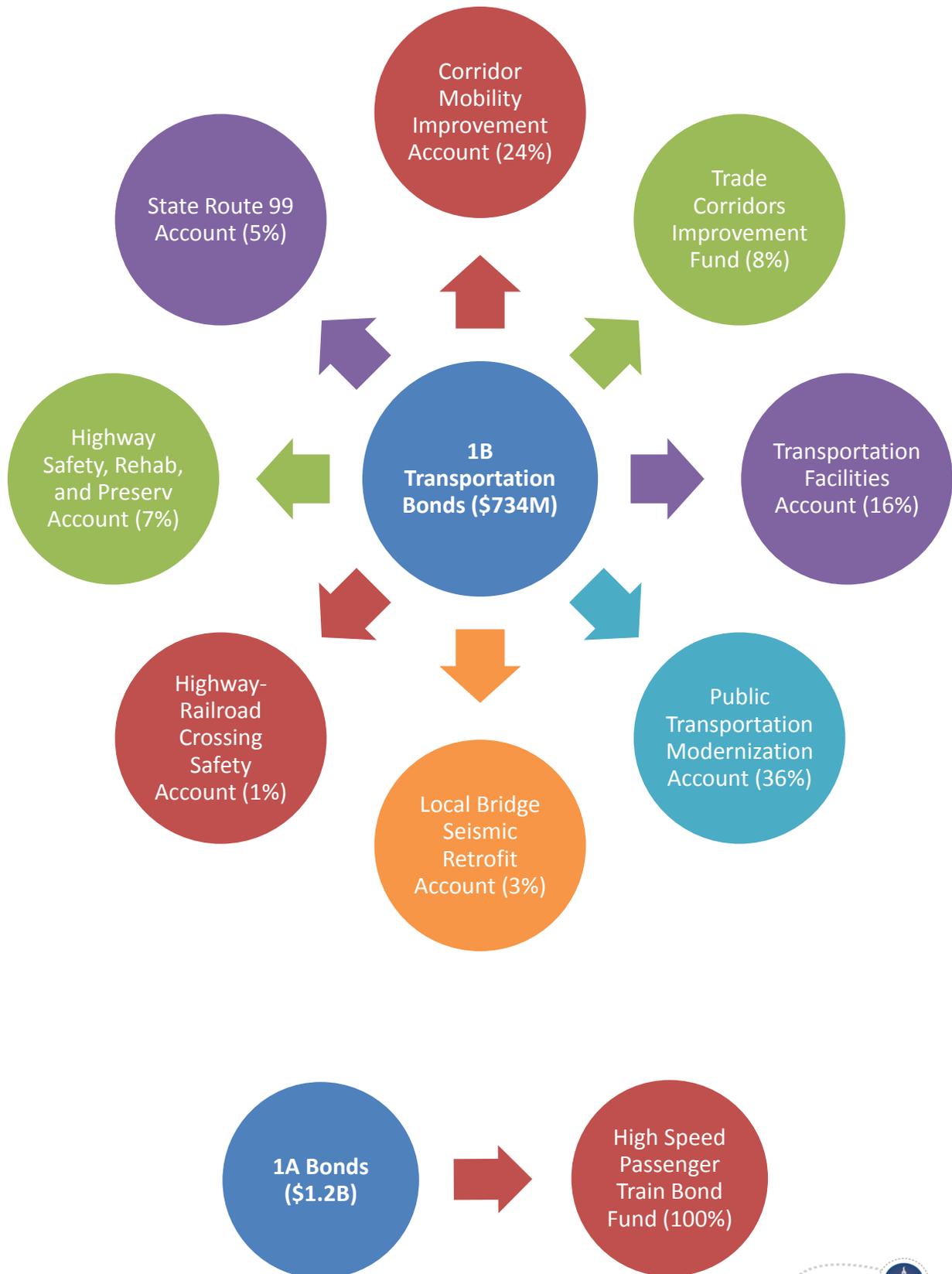
Transportation Fund Distributions



California Other Funds FY 15-16



California Bonds FY 15-16 Budget



Florida²:

The transportation revenues are distributed as follow:

Fuel Use Tax

- State Transportation Trust Fund
- State Board of Administration
- Local Option Trust Fund
- Ninth-Cent Trust Fund
- Individual County Transportation Trust Funds
- Revenue Sharing Fund for Cities

Fuel Sales Tax

- State Transportation Trust Fund
- Fish & Wildlife Conservation Commission
- Department of Environmental Protection

Motor Vehicle License Fee

- State Transportation Trust Fund
- Education Capital Outlay Fund
- General Revenue Fund

State Transportation Trust Fund

The Florida State Transportation Trust Fund is funded with:

- Fuel Use Tax
- Fuel Sales Tax
- Motor Vehicle License Fee
- Aviation Fuel Tax
- Other

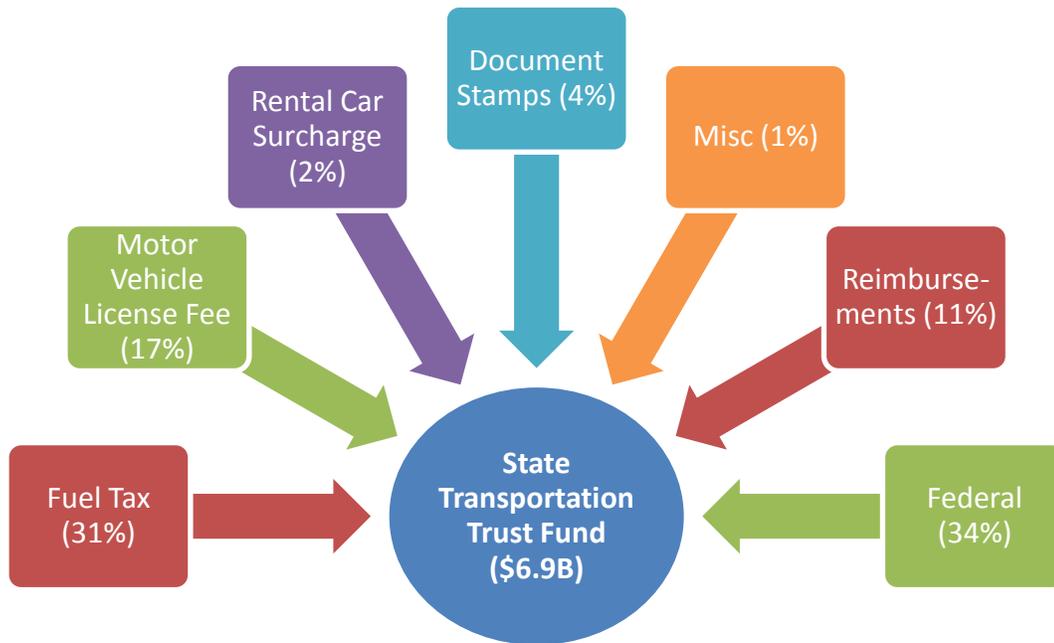
The trust fund is used for:

- Construction
- Consultant Support
- Freight Logistics and Passenger Operations
- Other

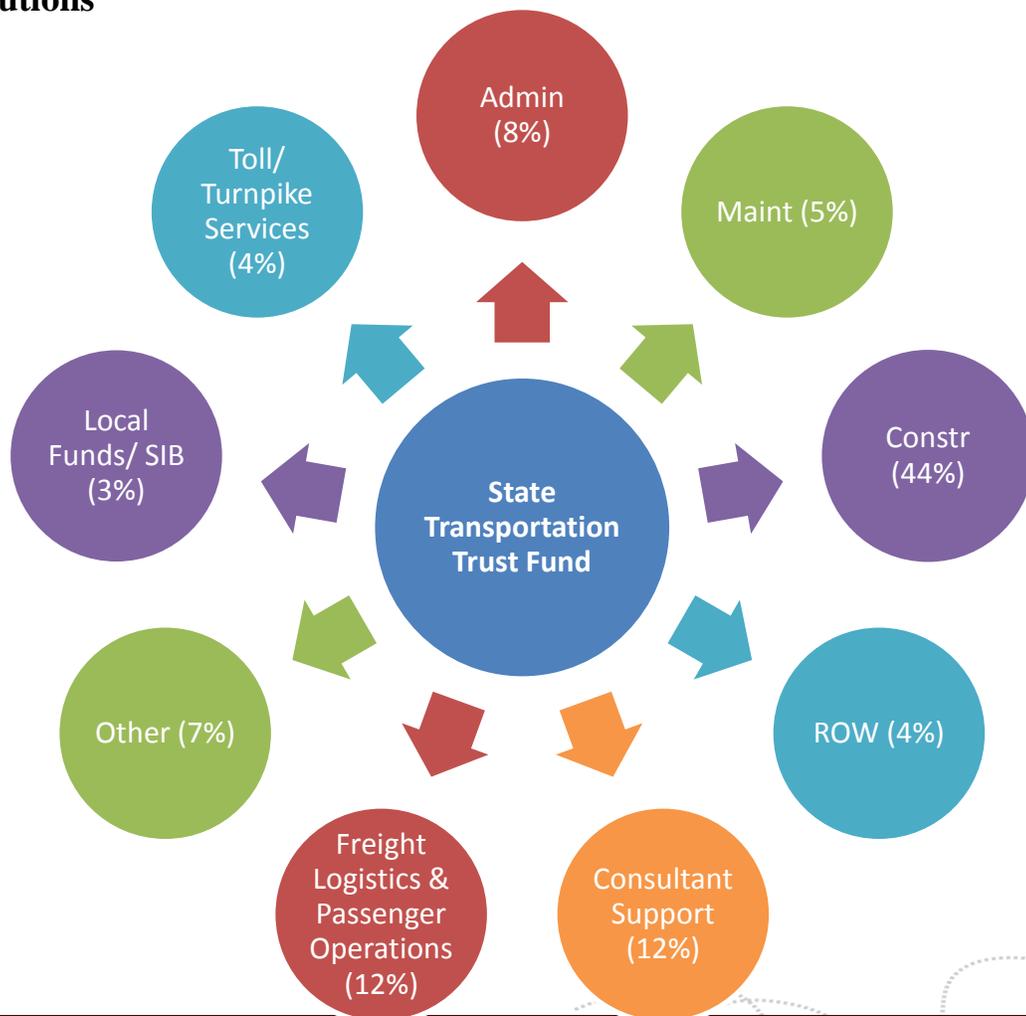
² <http://www.dot.state.fl.us/OWPB/fr/STTFandROWFinancePlans.pdf>



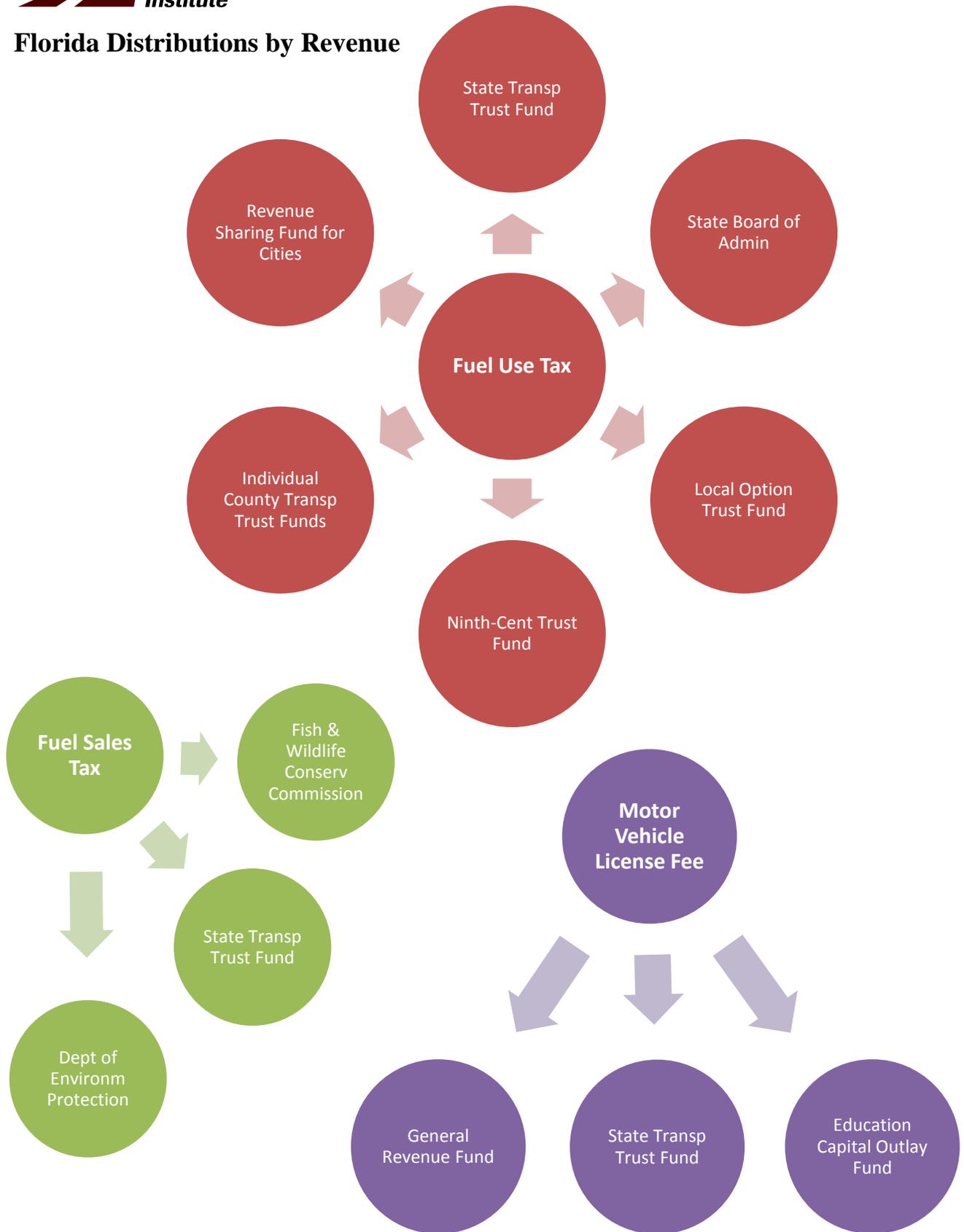
Florida Fund FY 16



Distributions



Florida Distributions by Revenue



Georgia³

The following charts are based on the FY 15 Amended State Motor Fuel Budget. Federal funds are also used for transportation funding and make up 55 percent of the entire transportation budget.

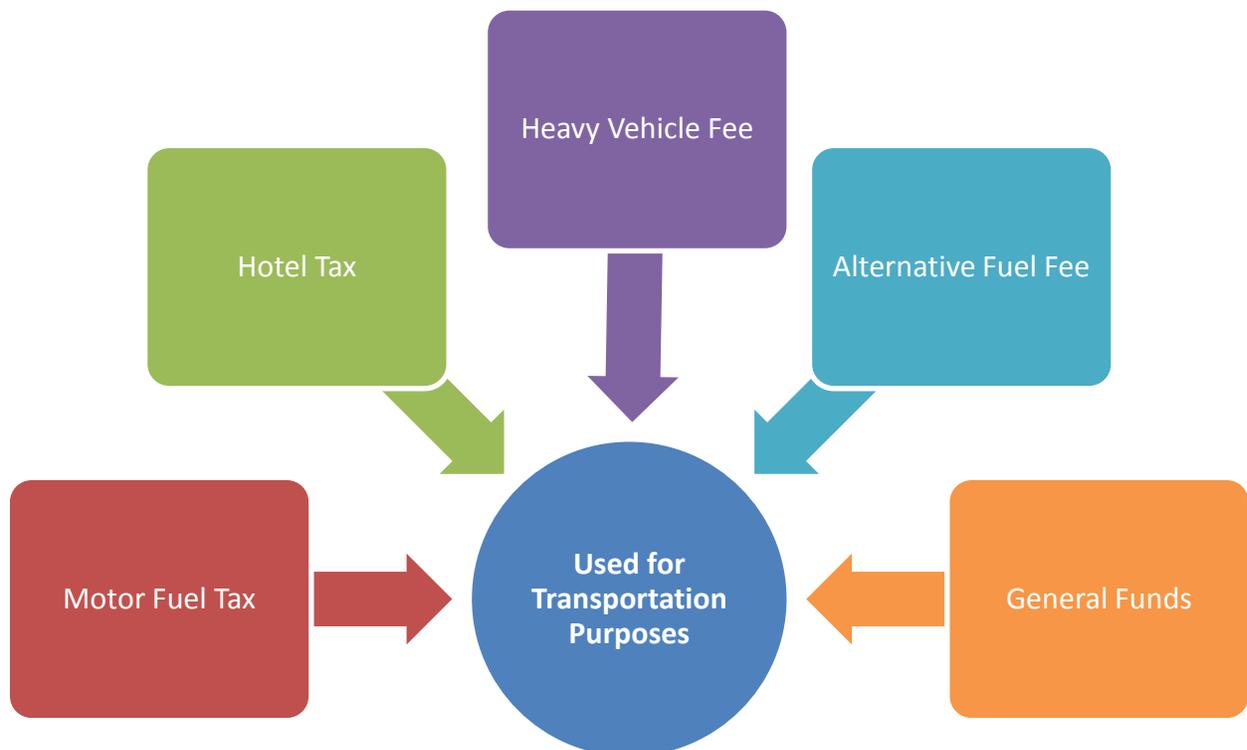
The state motor fuel budget is used for:

- Capital Projects
- Maintenance
- General Operations
- GO Bond Debt
- Local Maintenance & Improvement Grants
- State Road & Tollway Authority

Portions of other taxes and fees that are used for transportation purposes as well. These include:

- Hotel Tax
- Heavy Vehicle Fee
- Alternative Fuel Fee
- General Funds

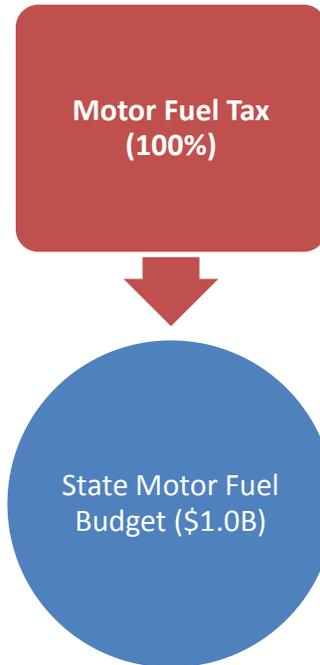
Georgia Transportation Revenues



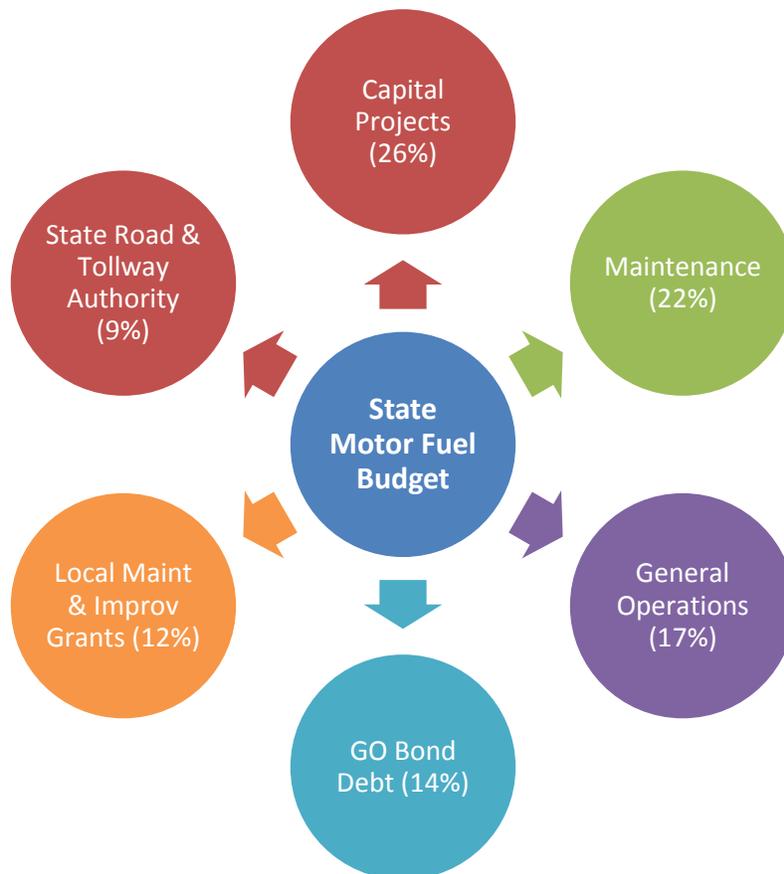
³ <http://www.dot.ga.gov/AboutGeorgia/Board/Presentations/FY16BudgetUpdate-4-15-15.pdf>



Georgia Fund FY 16



Distributions



Illinois⁴

The transportation revenues are distributed as follows:

Motor Fuel Tax

- Diversions- these are taken off the top
- State Share- after diversions, the state gets 45.6 percent to be split between:
 - Road Fund
 - Construction Fund
- Local MFT Sharing- the remaining 54.4 percent

Vehicle Registration Fee

Used by the state to fund the:

- Road Fund
- Construction Fund

Road Fund

The Road Fund is funded with the Motor Fuels Tax and the Motor Vehicle License Fee and is used for:

- Capital Spending
- Operations
- Debt Service
- Other

Construction Fund

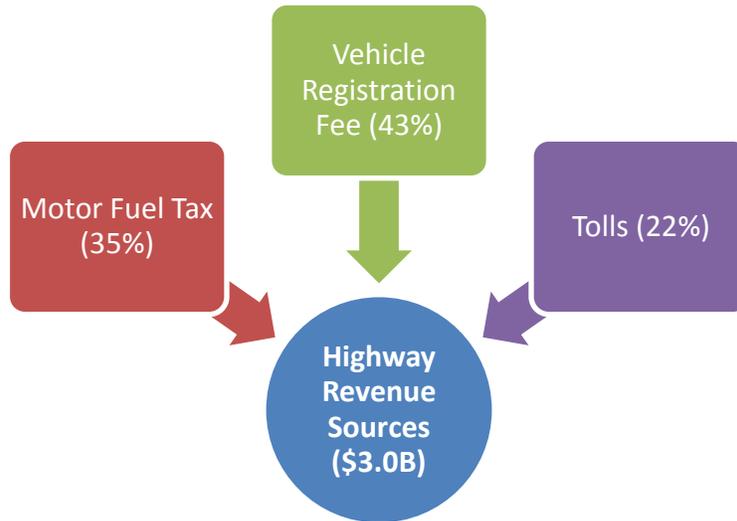
The State Construction Account Fund is funded with the Motor Fuels Tax and the Motor Vehicle License Fee and is used for:

- Capital Spending
- Other

⁴ http://www.illinoistransportationplan.org/pdfs/transportation_funding_090512_web.pdf



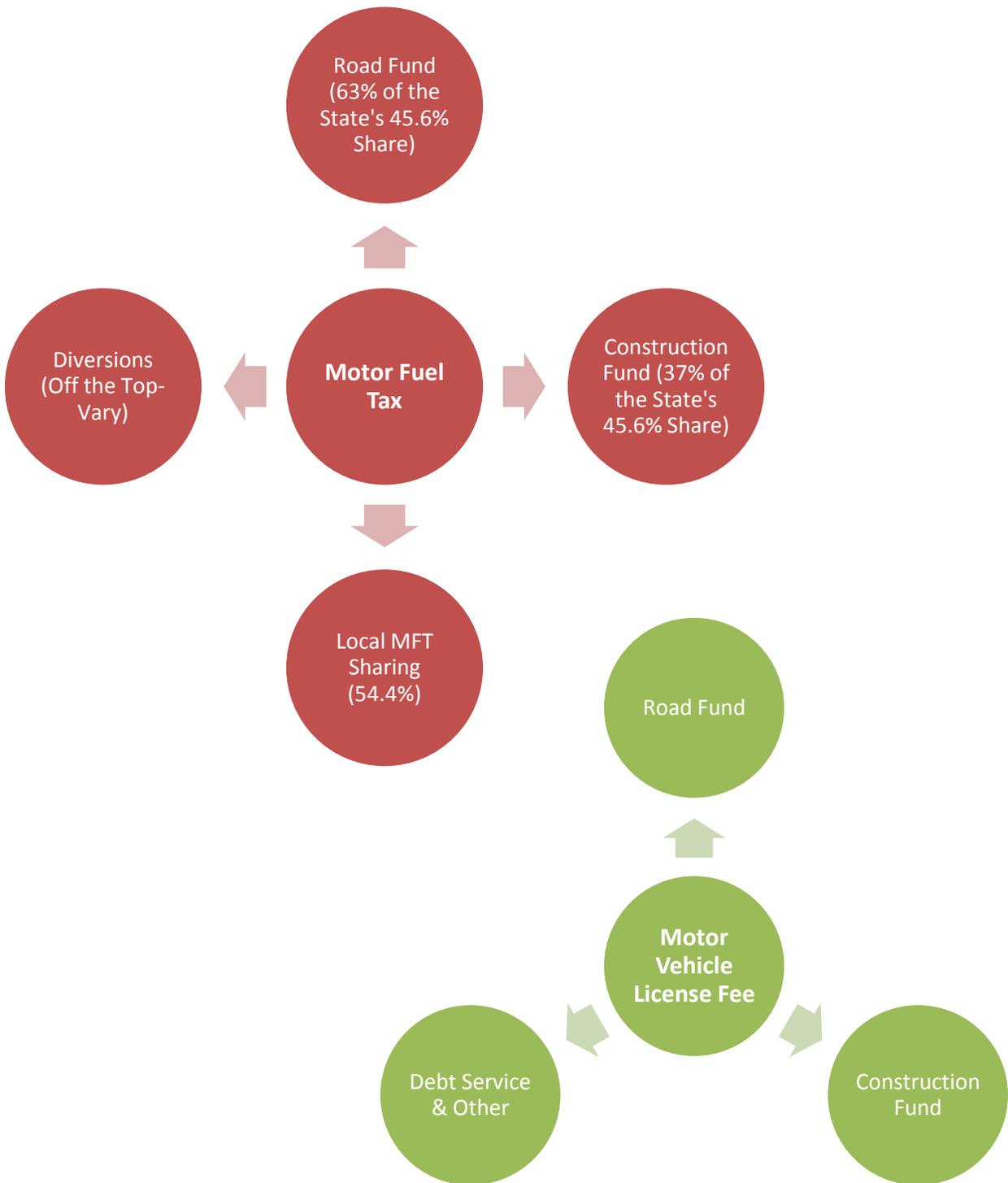
Illinois Fund FY 12



Distributions



Illinois Distributions by Revenue



Michigan⁵

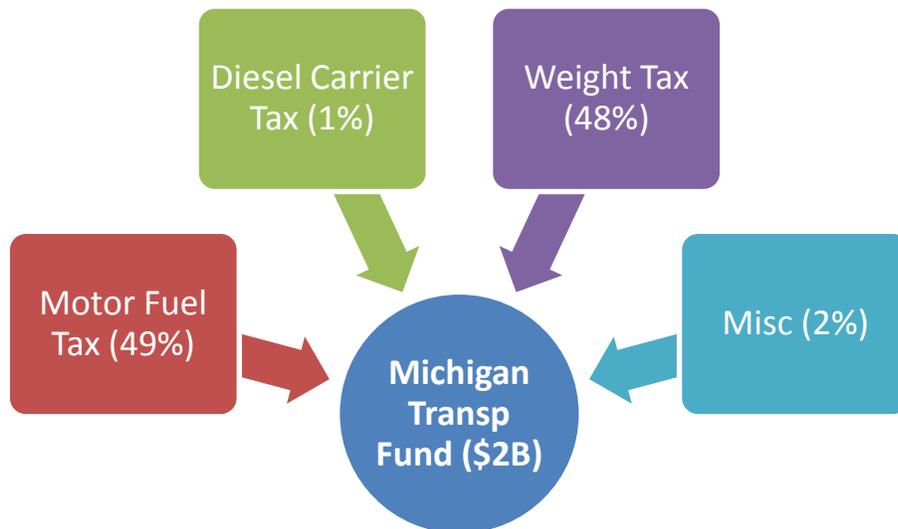
The Michigan Transportation Fund is comprised of revenues from the Motor Fuel Tax, Diesel Carrier Tax, and the Weight Tax. The Motor Fuel Tax consist of:

- Gasoline Tax
- Diesel Tax
- Liquid Petroleum Gas Tax

The Transportation Fund is used for:

- Municipalities
- Counties
- Comprehensive Transportation Fund
- State Trunkline Fund

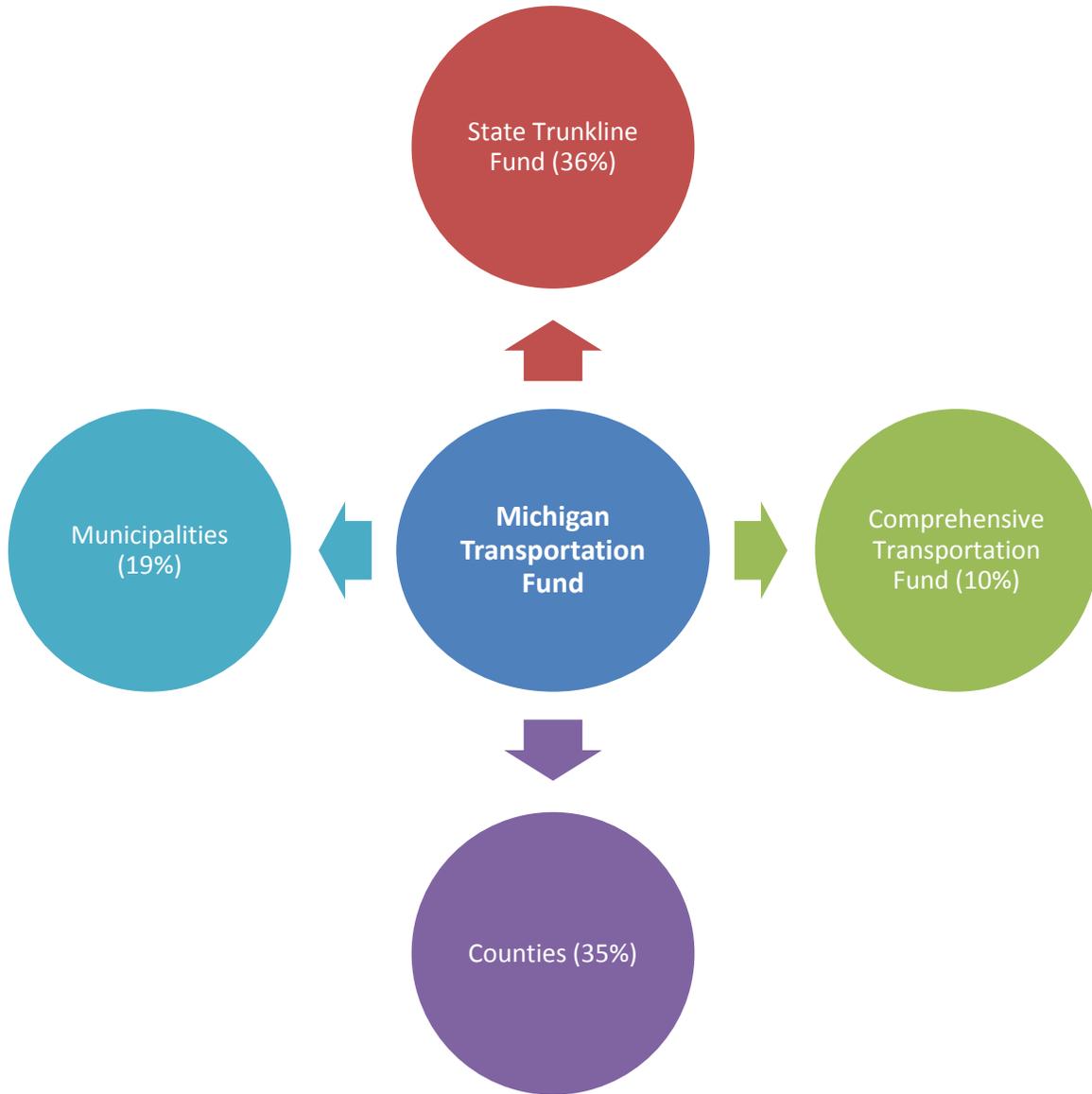
Michigan Fund FY 14-16



⁵ https://www.michigan.gov/documents/mdot/MDOTFunding101March18_2013_417493_7.pdf
http://www.michigan.gov/documents/mdot/Section172_PA51_2015_508676_7.pdf



Michigan Fund Distributions



New York⁶

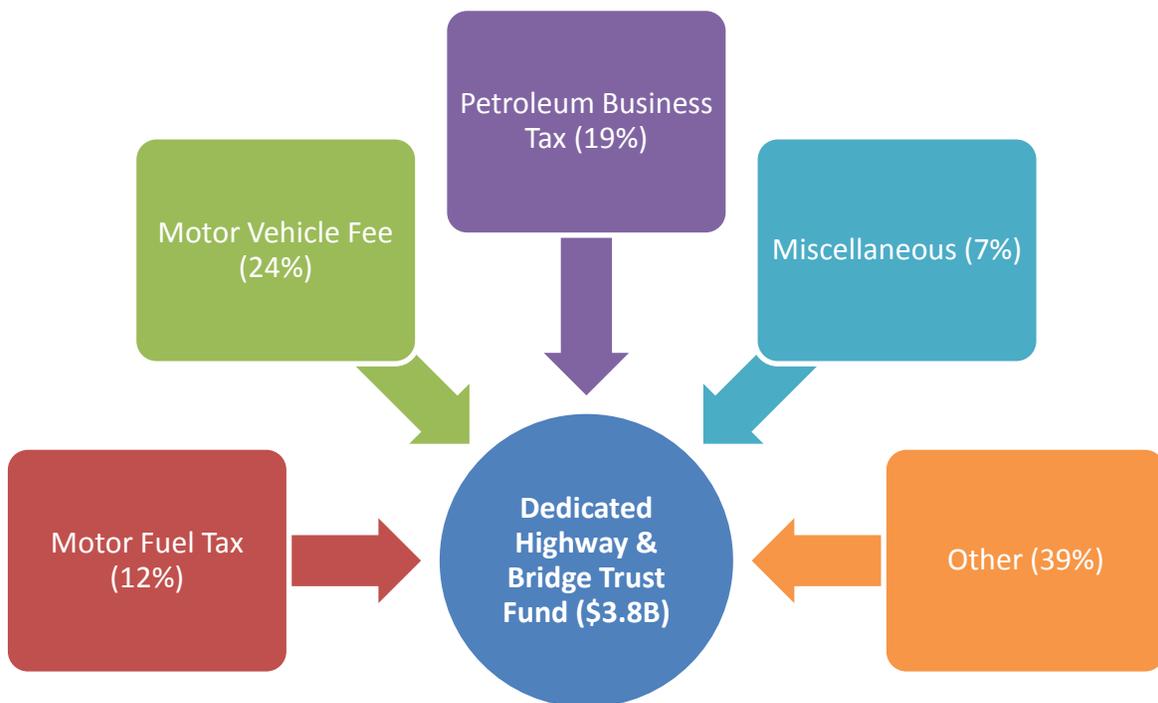
The Dedicated Highway and Bridge Trust Fund is funded with:

- Motor Fuel Tax
- Motor Vehicle Fee (Registration Fee)
- Motor Vehicle Fees (Non-Registration Fee)
- Petroleum Business Tax
- Miscellaneous
- Other

The trust fund is used for:

- State Operations
- Debt Service
- Capital Projects

New York Fund FY 12-13



⁶ <https://www.osc.state.ny.us/reports/trans/dhbt020413.pdf>



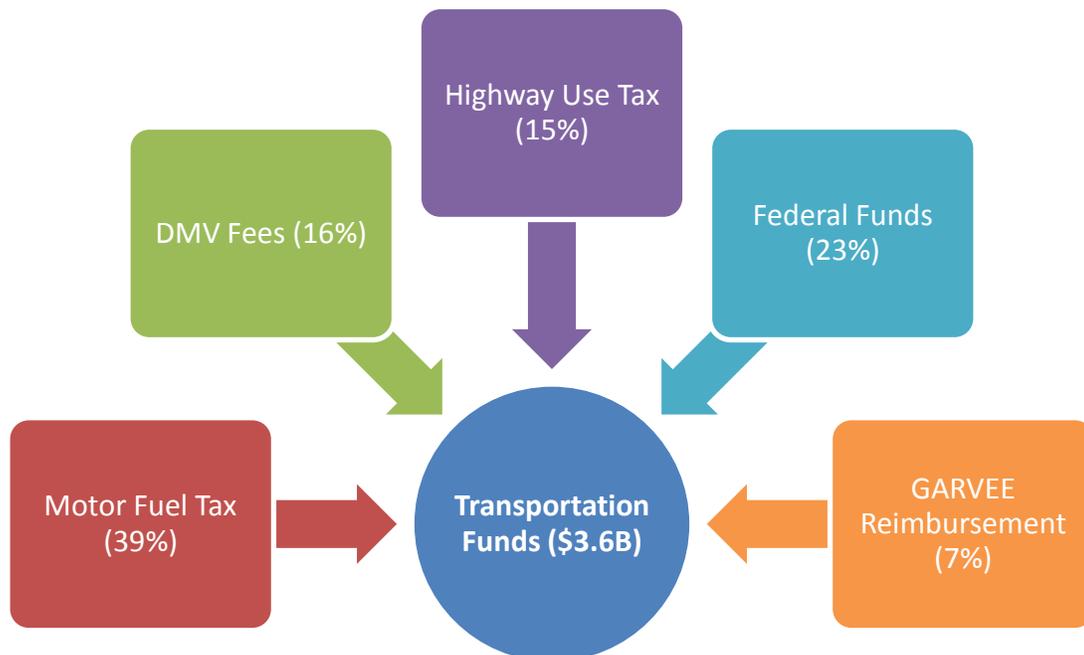
North Carolina⁷

The NCDOT is funded through revenue sources such as: Federal funds, Motor Fuel Tax revenues, DMV Fees, and the Highway Use Tax revenues.

The funds are used for:

- Construction
- Maintenance
- Public Transportation
- Other Modes
- Admin & Other
- Municipal Aid
- State Agency Transfers
- GARVEE/ Special Initiatives

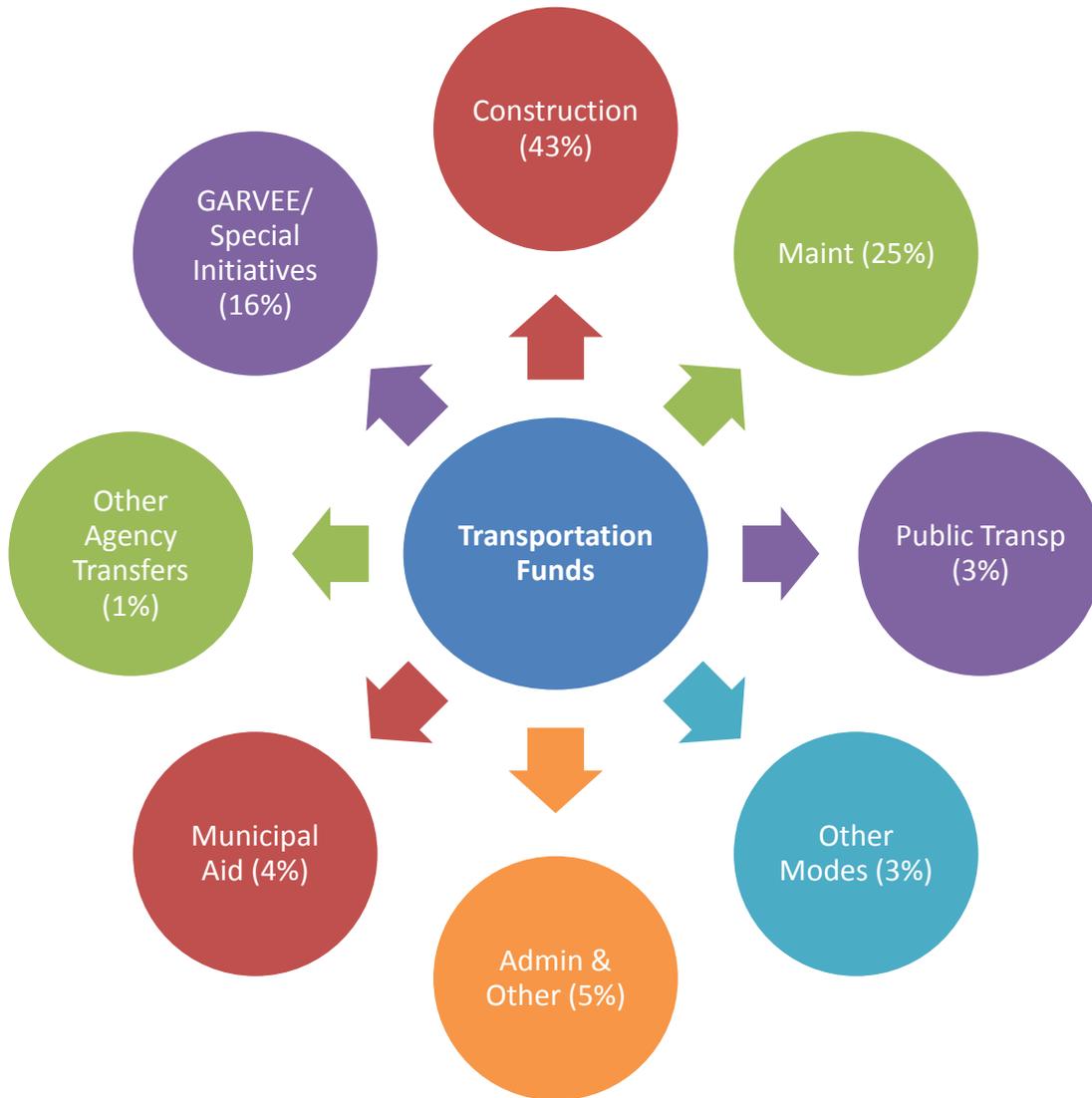
North Carolina Funds FY 16



⁷ http://www.ncdot.gov/board/bot/current/documents/financial_update.pdf



North Carolina Distributions:



Ohio⁸

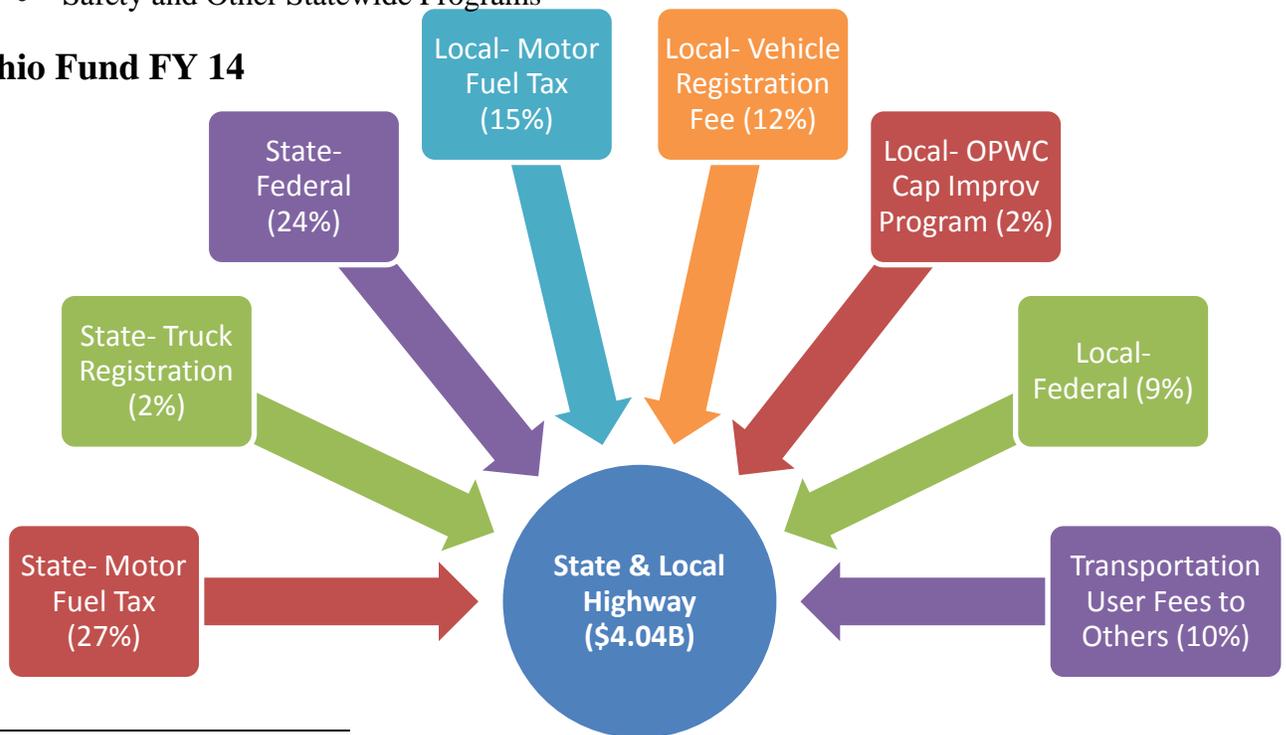
Ohio's State and Local Highway Fund is comprised of:

- ODOT Funds:
 - Motor Fuel Tax
 - Truck Registration
 - Federal funds
- Local Funds:
 - Motor Fuel Tax
 - Car and Truck Registration Fees
 - OPWC Capital Improvement Program (Public Works)
 - Federal funds
- Registration and Fuel Taxes sent to other Agencies

The State and Local Highway fund is used for:

- Operating
- Preservation
- Local Programs
- Major New
- Major New- Turnpike Bonds
- Debt Service
- Safety and Other Statewide Programs

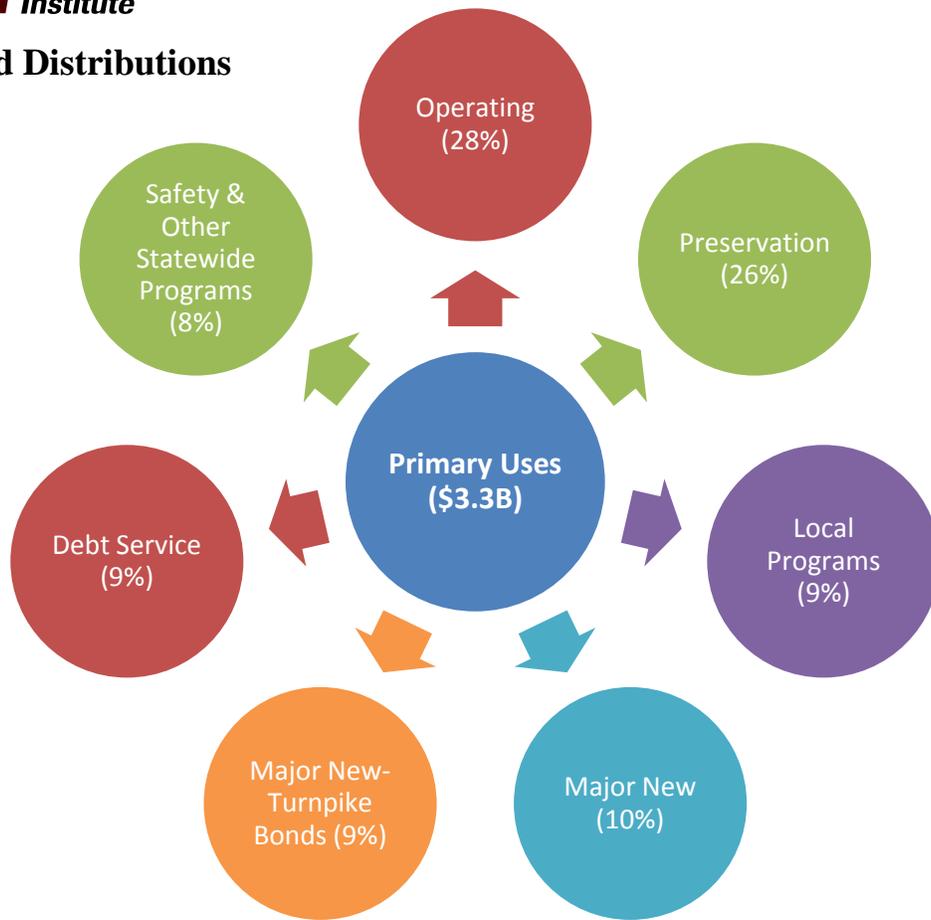
Ohio Fund FY 14



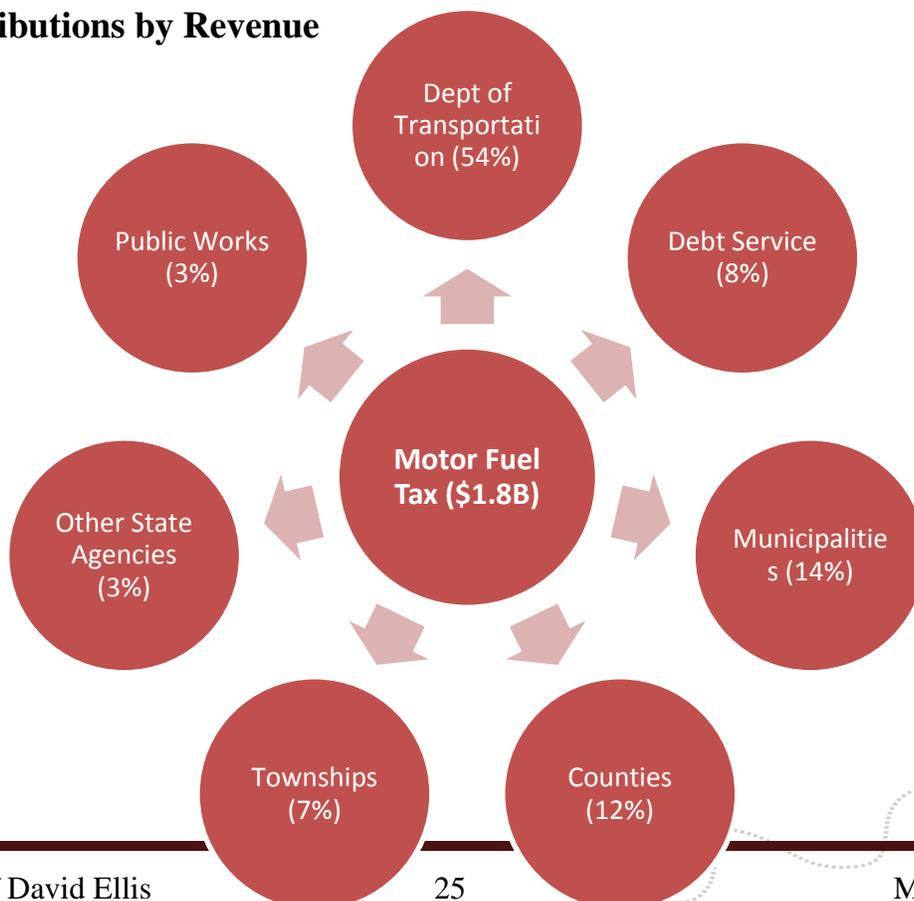
⁸ https://www.dot.state.oh.us/engineering/OTEC/2014%20OTEC%20Presentations/Tuesday,%20Oct.%202028/47-Ballroom3-3-5/Barna_Winning_Stevenson.pdf



Ohio Fund Distributions



Ohio Distributions by Revenue



Pennsylvania⁹

Two primary funds used for transportation in Pennsylvania are the Motor License Fund and the Public Transportation Fund.

Motor License Fund

Funded with:

- Liquids Fuels Tax
- Licenses and Fees
- Turnpike

The fund is used for:

- Highways & Bridges
- State Police
- Local Subsidy
- Licensing & Safety
- Debt Service
- Other

Public Transportation Fund

Funded with:

- Turnpike
- Sales & Use Tax
- Lottery
- PTAF- Public Transportation Assistance Fund
- Bonds

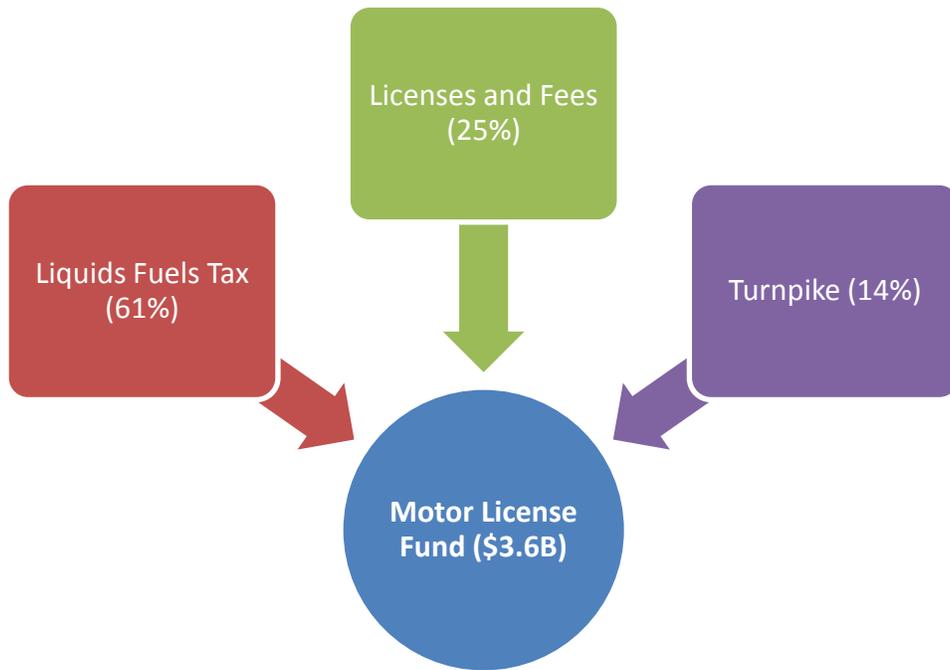
The fund is used for:

- Operating Assistance
- Capital Assistance
- Programs of Statewide Significance
- Secured Debt

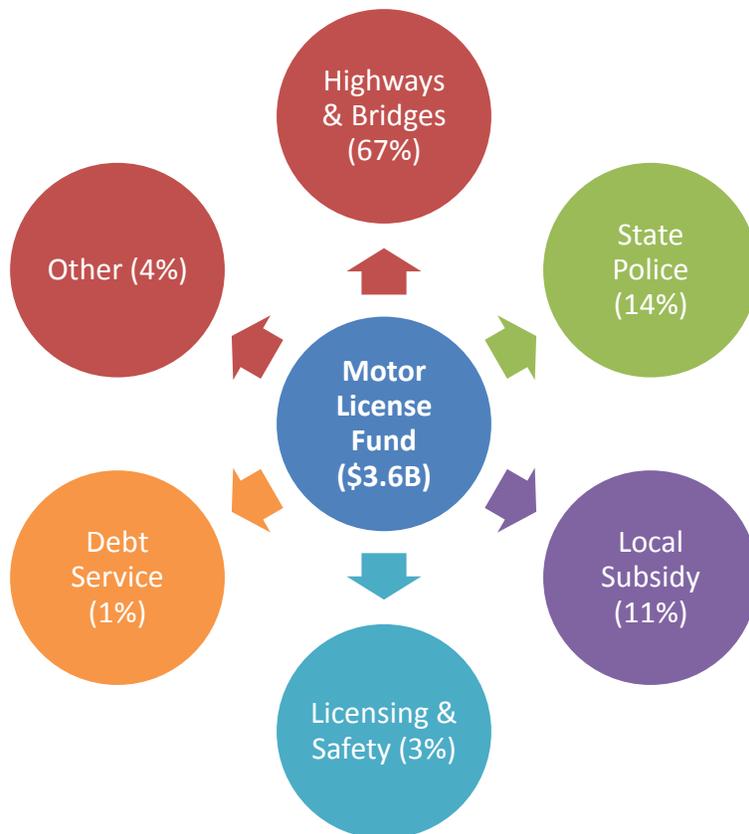
⁹ <http://www.penndot.gov/Doing-Business/Transit/Funding%20and%20Legislation/Documents/Act44FundPresentation.pdf>
<http://www.dot.state.pa.us/public/pdf/STCTAC/TAC/Reports/Transportation%20Funding%20Study%20-%20May%202010%20-%20Final%20Report.pdf>



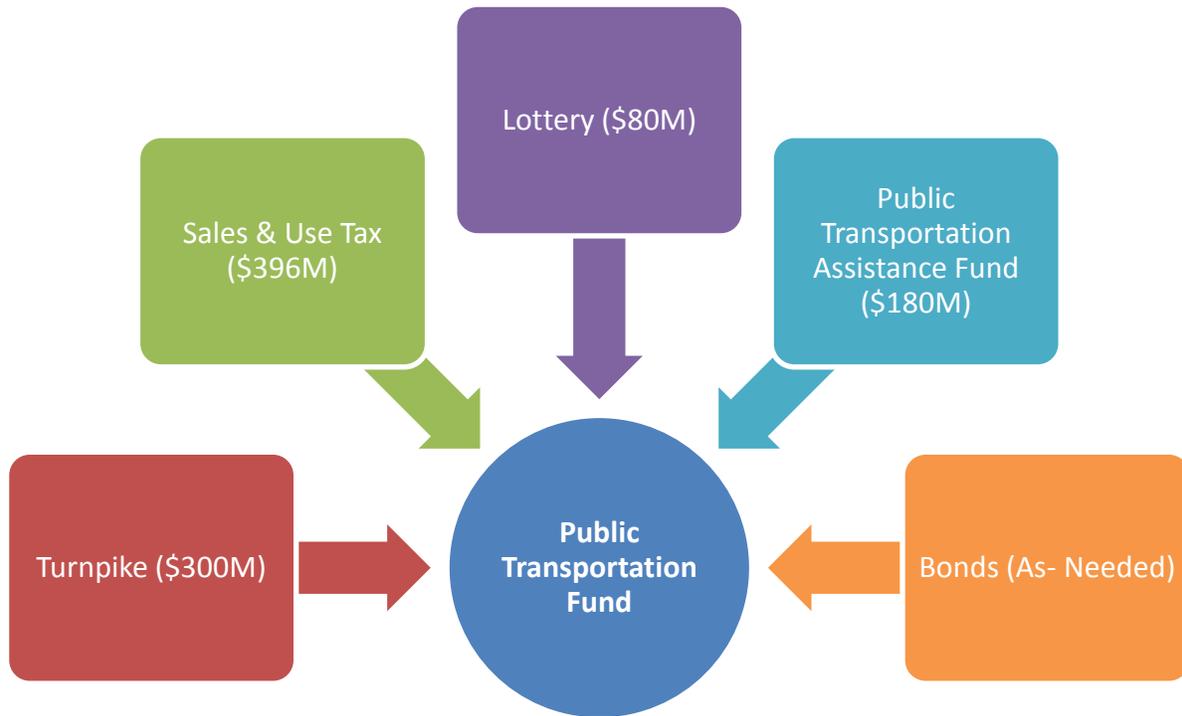
Pennsylvania Fund



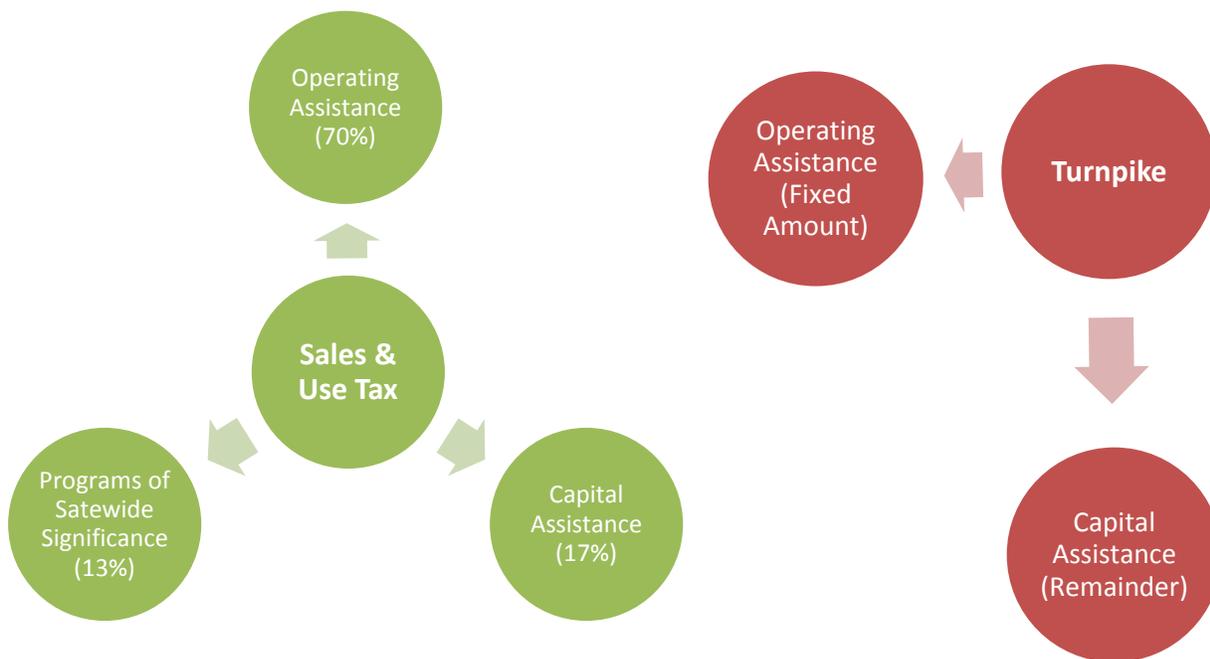
Distributions



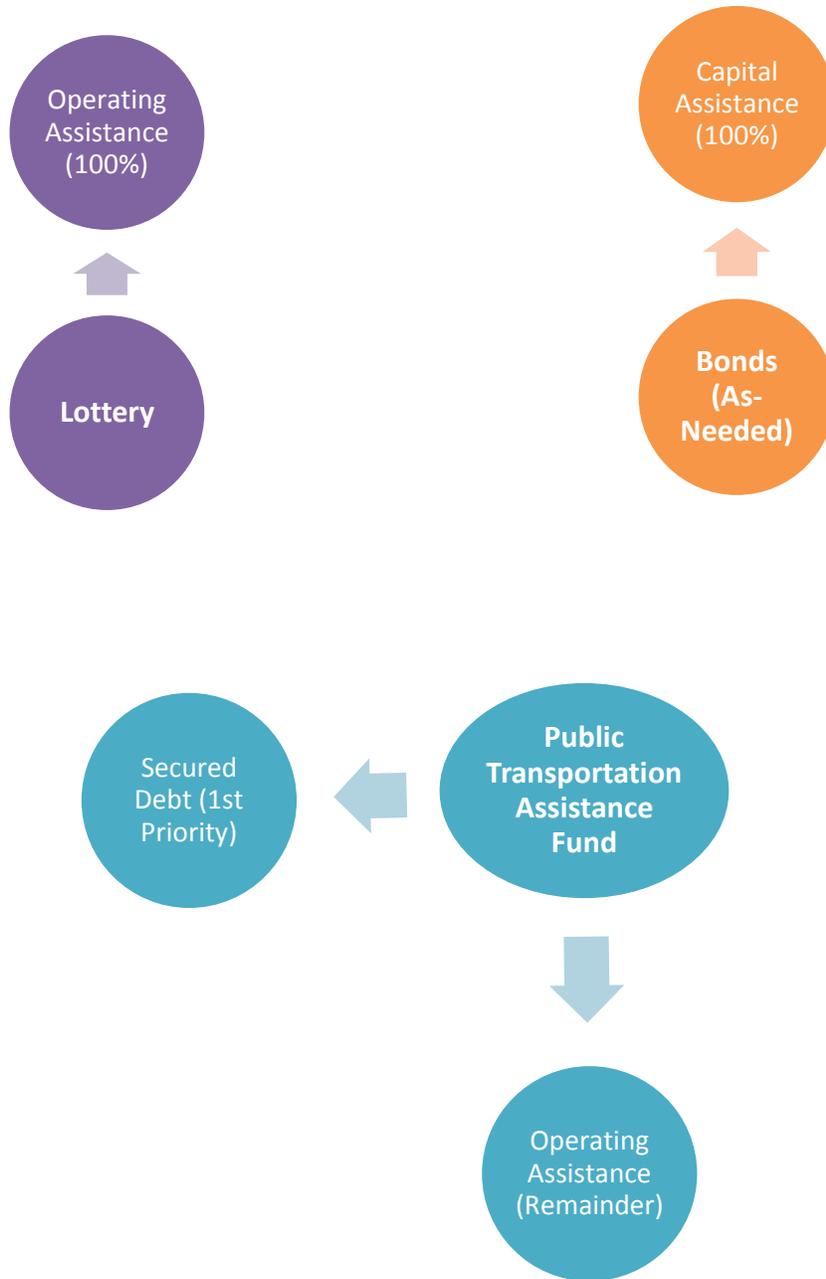
Pennsylvania Fund 2010



Revenue Distributions



Pennsylvania Revenue Distributions



Transportation Funding-Related State Legislative Bills Enacted into Law Data Visualization Tool

Access the visualization tool via the TTI Policy Research Center page (tti.tamu.edu/policy) or directly at following URL:

<http://tti.tamu.edu/policy/finance/transportation-funding-related-state-legislative-bills-2008-2015/>

This visualization tool provides a summary of state transportation funding-related bills enacted into law from January 1, 2008, to August 1, 2015. TTI researchers obtained data from the National Conference of State Legislatures Transportation Funding Database and the AASHTO Transportation Finance Clearinghouse. In the future, TTI researchers hope to expand this dataset by (1) including initiatives from 2000-2008 and 2016, and (2) include bonding and debt financing initiatives.

This visualization provides information on key transportation funding and financing topics. We are constantly seeking to improve our data visualization tools. Users can browse the data set by first selecting a transportation funding strategy. Users can also view a strategy and see what year it was passed (shown in Figure 1 below.) Sliding the cursor all the way to the left allows the user to view all legislative bills enacted into law from 2008-2015.

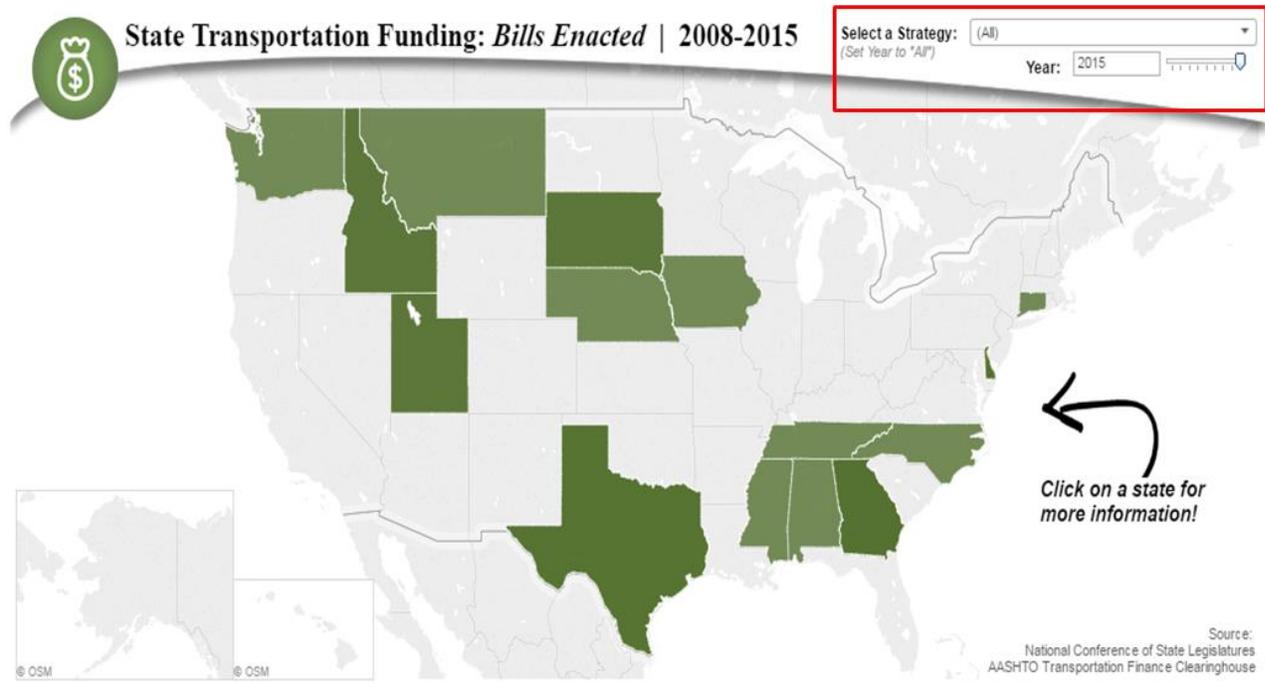


Figure 1: Performing a Data Query



If you are interested in a particular bill or initiative, you can find out more by clicking once on the state (as shown in Figure 2 below.) From there, you can access more information about that transportation funding strategy by clicking on **“Learn more about what they did.”** Additionally, you can access the legislation bill text by clicking on **“read the 1st legislation.”** (If there are multiple bills listed in the data query, you must click on the link that corresponds to the order in which that legislation appears.)

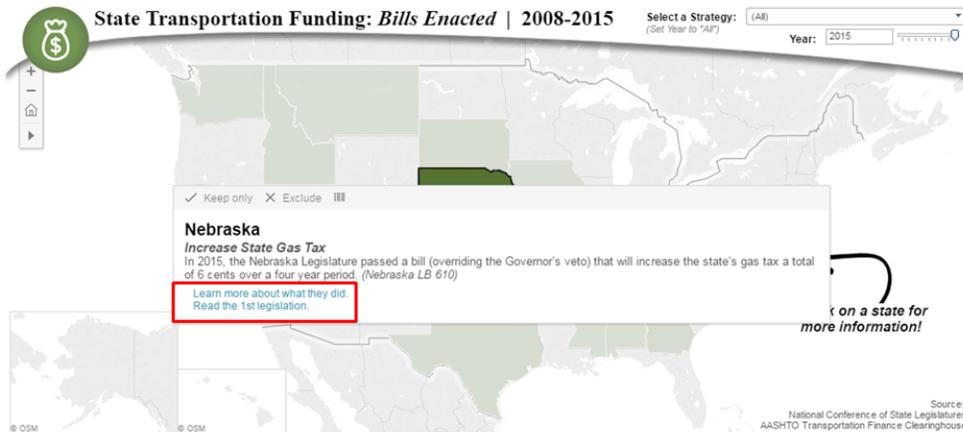


Figure 2: Selecting a State and Viewing the Legislation

The buttons in the bottom-left allow the user to undo, redo, or reset your data query. Furthermore, you can download your query using the “Download” button at the bottom-right of the visualization tool (as shown in Figure 3 below.)

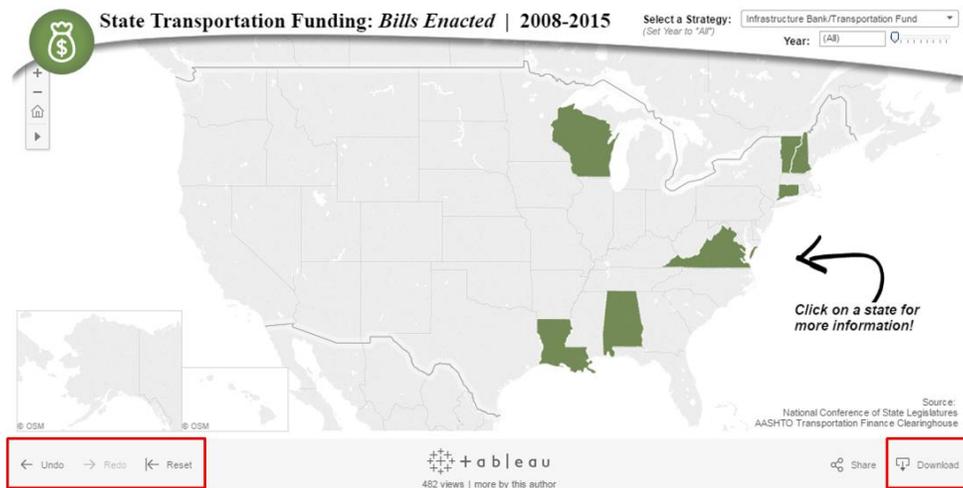


Figure 3: Undo, Redo, Reset, and Download a Data Query



Table 3: Total Annual Passenger Vehicle Fees and Taxes, All States, Ranked by Total Fees Paid

Assumptions made for calculations: All passenger fees based on a 2011 Ford Fusion SEL Sedan having a market value of \$16,800, a curb weight of 3,342 lbs, and an average fuel economy of 24 mpg.

Table 3: Total Annual Passenger Vehicle Fees and Taxes (Ranked by Total Fees Paid). Ten largest states are highlighted								
	Vehicle Registration Fee- Passenger	Property Tax	Other Vehicle Tax/ Fees	Gasoline: State Excise Tax	Gasoline: Other State Taxes/ Fees	Average Annual Gas Tax Paid (12,000 miles)	Total Annual Vehicle Fees	Total Fees Rank
Rhode Island	\$46.50	\$930.00	\$0.00	0.330	0.010	\$170.00	\$1,146.50	1
Connecticut	\$65.00	\$858.05	\$0.00	0.250	0.159	\$204.30	\$1,127.35	2
Kansas	\$39.00	\$427.08	\$0.00	0.240	0.000	\$120.15	\$586.23	3
Missouri	\$54.75	\$398.52	\$0.00	0.170	0.003	\$86.50	\$539.77	4
West Virginia	\$30.00	\$336.48	\$0.00	0.205	0.141	\$173.00	\$539.48	5
Nebraska	\$20.50	\$0.00	\$356.00	0.261	0.009	\$135.00	\$511.50	6
Montana	\$298.04	\$47.85	\$0.00	0.270	0.008	\$138.75	\$484.64	7
Nevada	\$33.00	\$0.00	\$282.47	0.230	0.109	\$169.25	\$484.72	8
New Hampshire	\$43.20	\$0.00	\$315.00	0.222	0.016	\$119.15	\$477.35	9
Indiana	\$21.35	\$0.00	\$156.00	0.180	0.176	\$178.20	\$355.55	10
Georgia	\$20.00	\$0.00	\$214.46	0.260	0.066	\$163.10	\$397.56	11
Minnesota	\$284.20	\$0.00	\$0.00	0.285	0.001	\$143.00	\$427.20	12
Mississippi	\$27.75	\$298.13	\$0.00	0.180	0.008	\$93.90	\$419.78	13
Maine	\$38.00	\$0.00	\$222.75	0.300	0.000	\$150.05	\$410.80	14
Virginia	\$40.75	\$256.41	\$0.00	0.198	0.025	\$111.65	\$408.81	15
California	\$90.72	\$0.00	\$107.25	0.300	0.124	\$211.75	\$409.72	16
Hawaii	\$184.95	\$0.00	\$0.00	0.170	0.281	\$225.50	\$410.45	17
North Carolina	\$33.00	\$151.24	\$30.00	0.360	0.003	\$181.25	\$395.49	18
Tennessee	\$24.00	\$197.77	\$55.75	0.200	0.014	\$107.00	\$384.52	19
Kentucky	\$30.00	\$218.21	\$0.00	0.246	0.014	\$130.00	\$378.21	20
Arkansas	\$27.50	\$247.50	\$0.00	0.215	0.003	\$109.00	\$384.00	21
Colorado	\$81.48	\$0.00	\$168.30	0.220	0.000	\$110.00	\$359.78	22
Iowa	\$178.37	\$0.00	\$0.00	0.310	0.010	\$160.00	\$338.37	23
Wyoming	\$213.00	\$0.00	\$0.00	0.230	0.010	\$120.00	\$333.00	24
Massachusetts	\$30.00	\$0.00	\$165.00	0.240	0.025	\$132.70	\$327.70	25
Arizona	\$9.50	\$0.00	\$200.68	0.180	0.010	\$95.00	\$305.18	26
Washington	\$70.25	\$0.00	\$49.50	0.375	0.000	\$187.50	\$307.25	27
New York	\$26.75	\$0.00	\$40.00	0.081	0.379	\$229.95	\$296.70	28
Michigan	\$114.21	\$0.00	\$0.00	0.190	0.170	\$179.95	\$294.16	29
Pennsylvania	\$36.00	\$0.00	\$0.00	0.000	0.516	\$258.00	\$294.00	30
Utah	\$59.50	\$0.00	\$110.00	0.245	0.000	\$122.55	\$292.05	31
Illinois	\$101.00	\$0.00	\$0.00	0.190	0.170	\$179.95	\$280.95	32
Maryland	\$67.50	\$0.00	\$0.00	0.246	0.075	\$160.50	\$228.00	33
Wisconsin	\$75.00	\$0.00	\$0.00	0.309	0.020	\$164.50	\$239.50	34
Florida	\$46.85	\$0.00	\$0.00	0.040	0.324	\$182.10	\$228.95	35
Vermont	\$73.00	\$0.00	\$0.00	0.121	0.187	\$154.05	\$227.05	36
South Dakota	\$74.00	\$0.00	\$8.00	0.280	0.020	\$150.00	\$232.00	37
Alabama	\$24.25	\$81.68	\$0.00	0.160	0.049	104.350	\$210.28	38
North Dakota	\$94.00	\$0.00	\$0.00	0.230	0.000	\$115.00	\$209.00	39
Idaho	\$57.00	\$0.00	\$0.00	0.320	0.000	\$160.00	\$217.00	40
Oregon	\$43.00	\$0.00	\$0.00	0.300	0.011	\$155.35	\$198.35	41
Ohio	\$34.50	\$0.00	\$20.00	0.280	0.000	\$140.00	\$194.50	42
Oklahoma	\$92.50	\$0.00	\$0.00	0.160	0.010	\$85.00	\$177.50	43
Texas	\$65.00	\$0.00	\$0.00	0.200	0.000	\$100.00	\$165.00	44
Alaska	\$50.00	\$0.00	\$40.80	0.090	0.033	\$61.25	\$152.05	45
New Mexico	\$62.00	\$0.00	\$0.00	0.170	0.019	\$94.40	\$156.40	46
Delaware	\$40.00	\$0.00	\$0.00	0.230	0.000	\$115.00	\$155.00	47
New Jersey	\$46.50	\$0.00	\$0.00	0.105	0.040	\$72.50	\$119.00	48
South Carolina	\$24.00	\$22.18	\$0.00	0.160	0.008	\$83.75	\$129.93	49
Louisiana	\$16.50	\$0.00	\$0.00	0.200	0.000	\$100.05	\$116.55	50

Median Fees

Gas Tax Rate Source: American Petroleum Institute , State Motor Fuel Taxes 7/1/15



Table 4: Total Annual Passenger Vehicle Fees and Taxes, All States, Ranked by Vehicle Registration Fees

Assumptions made for calculations: All passenger fees based on a 2011 Ford Fusion SEL Sedan having a market value of \$16,800, a curb weight of 3,342 lbs, and an average fuel economy of 24 mpg.

Table 4: Total Annual Vehicle Fees and Taxes (Ranked by Vehicle Registration Fees), Ten largest states are highlighted								
	Vehicle Registration Fee- Passenger	Property Tax	Other Vehicle Tax/ Fees	Gasoline: State Excise Tax	Gasoline: Other State Taxes/ Fees	Average Annual Gas Tax Paid (12,000 miles)	Total Annual Vehicle Fees	Registration Fee Rank
Montana	\$298.04	\$47.85	\$0.00	0.270	0.008	\$138.75	\$484.64	1
Minnesota	\$284.20	\$0.00	\$0.00	0.285	0.001	\$143.00	\$427.20	2
Wyoming	\$213.00	\$0.00	\$0.00	0.230	0.010	\$120.00	\$333.00	3
Hawaii	\$184.95	\$0.00	\$0.00	0.170	0.281	\$225.50	\$410.45	4
Iowa	\$178.37	\$0.00	\$0.00	0.310	0.010	\$160.00	\$338.37	5
Michigan	\$114.21	\$0.00	\$0.00	0.190	0.170	\$179.95	\$294.16	6
Illinois	\$101.00	\$0.00	\$0.00	0.190	0.170	\$179.95	\$280.95	7
North Dakota	\$94.00	\$0.00	\$0.00	0.230	0.000	\$115.00	\$209.00	8
Oklahoma	\$92.50	\$0.00	\$0.00	0.160	0.010	\$85.00	\$177.50	9
California	\$90.72	\$0.00	\$107.25	0.300	0.124	\$211.75	\$409.72	10
Maryland	\$67.50	\$0.00	\$0.00	0.246	0.075	\$160.50	\$228.00	11
Colorado	\$81.48	\$0.00	\$168.30	0.220	0.000	\$110.00	\$359.78	12
Wisconsin	\$75.00	\$0.00	\$0.00	0.309	0.020	\$164.50	\$239.50	13
Vermont	\$73.00	\$0.00	\$0.00	0.121	0.187	\$154.05	\$227.05	14
Washington	\$70.25	\$0.00	\$49.50	0.375	0.000	\$187.50	\$307.25	15
Connecticut	\$65.00	\$858.05	\$0.00	0.250	0.159	\$204.30	\$1,127.35	16
Texas	\$65.00	\$0.00	\$0.00	0.200	0.000	\$100.00	\$165.00	16
New Mexico	\$62.00	\$0.00	\$0.00	0.170	0.019	\$94.40	\$156.40	18
South Dakota	\$74.00	\$0.00	\$8.00	0.280	0.020	\$150.00	\$232.00	18
Utah	\$59.50	\$0.00	\$110.00	0.245	0.000	\$122.55	\$292.05	20
Florida	\$46.85	\$0.00	\$0.00	0.040	0.324	\$182.10	\$228.95	21
Missouri	\$54.75	\$398.52	\$0.00	0.170	0.003	\$86.50	\$539.77	22
Alaska	\$50.00	\$0.00	\$40.80	0.090	0.033	\$61.25	\$152.05	23
New Jersey	\$46.50	\$0.00	\$0.00	0.105	0.040	\$72.50	\$119.00	24
Idaho	\$57.00	\$0.00	\$0.00	0.320	0.000	\$160.00	\$217.00	25
New Hampshire	\$43.20	\$0.00	\$315.00	0.222	0.016	\$119.15	\$477.35	26
Oregon	\$43.00	\$0.00	\$0.00	0.300	0.011	\$155.35	\$198.35	27
Virginia	\$40.75	\$256.41	\$0.00	0.198	0.025	\$111.65	\$408.81	28
Delaware	\$40.00	\$0.00	\$0.00	0.230	0.000	\$115.00	\$155.00	29
Kansas	\$39.00	\$427.08	\$0.00	0.240	0.000	\$120.15	\$586.23	30
Maine	\$38.00	\$0.00	\$222.75	0.300	0.000	\$150.05	\$410.80	31
Pennsylvania	\$36.00	\$0.00	\$0.00	0.000	0.516	\$258.00	\$294.00	32
Ohio	\$34.50	\$0.00	\$20.00	0.280	0.000	\$140.00	\$194.50	33
Nevada	\$33.00	\$0.00	\$282.47	0.230	0.109	\$169.25	\$484.72	34
North Carolina	\$33.00	\$151.24	\$30.00	0.360	0.003	\$181.25	\$395.49	34
Kentucky	\$30.00	\$218.21	\$0.00	0.246	0.014	\$130.00	\$378.21	36
West Virginia	\$30.00	\$336.48	\$0.00	0.205	0.141	\$173.00	\$539.48	36
Mississippi	\$27.75	\$298.13	\$0.00	0.180	0.008	\$93.90	\$419.78	38
Arkansas	\$27.50	\$247.50	\$0.00	0.215	0.003	\$109.00	\$384.00	39
New York	\$26.75	\$0.00	\$40.00	0.081	0.379	\$229.95	\$296.70	40
Massachusetts	\$30.00	\$0.00	\$165.00	0.240	0.025	\$132.70	\$327.70	41
Alabama	\$24.25	\$81.68	\$0.00	0.160	0.049	\$104.35	\$210.28	42
Tennessee	\$24.00	\$197.77	\$55.75	0.200	0.014	\$107.00	\$384.52	43
Indiana	\$21.35	\$0.00	\$156.00	0.180	0.176	\$178.20	\$355.55	44
Nebraska	\$20.50	\$0.00	\$356.00	0.261	0.009	\$135.00	\$511.50	45
Georgia	\$20.00	\$0.00	\$214.46	0.260	0.066	\$163.10	\$397.56	46
Louisiana	\$16.50	\$0.00	\$0.00	0.200	0.000	\$100.05	\$116.55	47
Rhode Island	\$46.50	\$930.00	\$0.00	0.330	0.010	\$170.00	\$1,146.50	48
South Carolina	\$24.00	\$22.18	\$0.00	0.160	0.008	\$83.75	\$129.93	49
Arizona	\$9.50	\$0.00	\$200.68	0.180	0.010	\$95.00	\$305.18	50

Median Fees

Gas Tax Rate Source: American Petroleum Institute , State Motor Fuel Taxes 7/1/15



Table 5: Total Annual Passenger Vehicle Fees and Taxes, All States -- Ranked by Total State Gas Tax/Fees

Assumptions made for calculations: All passenger fees based on a 2011 Ford Fusion SEL Sedan having a market value of \$16,800, a curb weight of 3,342 lbs, and an average fuel economy of 24 mpg.

Table 5: Total Annual Vehicle Fees and Taxes (Ranked by Total State Gas Tax/ Fees). Ten largest states are highlighted								
	Vehicle Registration Fee- Passenger	Property Tax	Other Vehicle Tax/ Fees	Gasoline: State Excise Tax	Gasoline: Other State Taxes/ Fees	Average Annual Gas Tax Paid (12,000 miles)	Total Annual Vehicle Fees	Gas Tax Fee Rank
Pennsylvania	\$36.00	\$0.00	\$0.00	0.000	0.516	\$258.00	\$294.00	1
New York	\$26.75	\$0.00	\$40.00	0.081	0.379	\$229.95	\$296.70	2
Hawaii	\$184.95	\$0.00	\$0.00	0.170	0.281	\$225.50	\$410.45	3
California	\$90.72	\$0.00	\$107.25	0.300	0.124	\$211.75	\$409.72	4
Connecticut	\$65.00	\$858.05	\$0.00	0.250	0.159	\$204.30	\$1,127.35	5
Washington	\$70.25	\$0.00	\$49.50	0.375	0.000	\$187.50	\$307.25	6
Florida	\$46.85	\$0.00	\$0.00	0.040	0.324	\$182.10	\$228.95	7
North Carolina	\$33.00	\$151.24	\$30.00	0.360	0.003	\$181.25	\$395.49	8
Illinois	\$101.00	\$0.00	\$0.00	0.190	0.170	\$179.95	\$280.95	9
Michigan	\$114.21	\$0.00	\$0.00	0.190	0.170	\$179.95	\$294.16	10
Indiana	\$21.35	\$0.00	\$156.00	0.180	0.176	\$178.20	\$355.55	11
West Virginia	\$30.00	\$336.48	\$0.00	0.205	0.141	\$173.00	\$539.48	12
Rhode Island	\$46.50	\$930.00	\$0.00	0.330	0.010	\$170.00	\$1,146.50	13
Nevada	\$33.00	\$0.00	\$282.47	0.230	0.109	\$169.25	\$484.72	14
Wisconsin	\$75.00	\$0.00	\$0.00	0.309	0.020	\$164.50	\$239.50	15
Georgia	\$20.00	\$0.00	\$214.46	0.260	0.066	\$163.10	\$397.56	16
Maryland	\$67.50	\$0.00	\$0.00	0.246	0.075	\$160.50	\$228.00	17
Idaho	\$57.00	\$0.00	\$0.00	0.320	0.000	\$160.00	\$217.00	18
Iowa	\$178.37	\$0.00	\$0.00	0.310	0.010	\$160.00	\$338.37	18
Oregon	\$43.00	\$0.00	\$0.00	0.300	0.011	\$155.35	\$198.35	20
Vermont	\$73.00	\$0.00	\$0.00	0.121	0.187	\$154.05	\$227.05	21
Maine	\$38.00	\$0.00	\$222.75	0.300	0.000	\$150.05	\$410.80	22
South Dakota	\$74.00	\$0.00	\$8.00	0.280	0.020	\$150.00	\$232.00	23
Minnesota	\$284.20	\$0.00	\$0.00	0.285	0.001	\$143.00	\$427.20	24
Ohio	\$34.50	\$0.00	\$20.00	0.280	0.000	\$140.00	\$194.50	25
Montana	\$298.04	\$47.85	\$0.00	0.270	0.008	\$138.75	\$484.64	26
Nebraska	\$20.50	\$0.00	\$356.00	0.261	0.009	\$135.00	\$511.50	27
Massachusetts	\$30.00	\$0.00	\$165.00	0.240	0.025	\$132.70	\$327.70	28
Kentucky	\$30.00	\$218.21	\$0.00	0.246	0.014	\$130.00	\$378.21	29
Utah	\$59.50	\$0.00	\$110.00	0.245	0.000	\$122.55	\$292.05	30
Kansas	\$39.00	\$427.08	\$0.00	0.240	0.000	\$120.15	\$586.23	31
Wyoming	\$213.00	\$0.00	\$0.00	0.230	0.010	\$120.00	\$333.00	32
New Hampshire	\$43.20	\$0.00	\$315.00	0.222	0.016	\$119.15	\$477.35	33
Delaware	\$40.00	\$0.00	\$0.00	0.230	0.000	\$115.00	\$155.00	34
North Dakota	\$94.00	\$0.00	\$0.00	0.230	0.000	\$115.00	\$209.00	34
Virginia	\$40.75	\$256.41	\$0.00	0.198	0.025	\$111.65	\$408.81	36
Colorado	\$81.48	\$0.00	\$168.30	0.220	0.000	\$110.00	\$359.78	37
Arkansas	\$27.50	\$247.50	\$0.00	0.215	0.003	\$109.00	\$384.00	38
Tennessee	\$24.00	\$197.77	\$55.75	0.200	0.014	\$107.00	\$384.52	39
Alabama	\$24.25	\$81.68	\$0.00	0.160	0.049	104.350	210.275	40
Louisiana	\$16.50	\$0.00	\$0.00	0.200	0.000	\$100.05	\$116.55	41
Texas	\$65.00	\$0.00	\$0.00	0.200	0.000	\$100.00	\$165.00	42
Arizona	\$9.50	\$0.00	\$200.68	0.180	0.010	\$95.00	\$305.18	43
New Mexico	\$62.00	\$0.00	\$0.00	0.170	0.019	\$94.40	\$156.40	44
Mississippi	\$27.75	\$298.13	\$0.00	0.180	0.008	\$93.90	\$419.78	45
Missouri	\$54.75	\$398.52	\$0.00	0.170	0.003	\$86.50	\$539.77	46
Oklahoma	\$92.50	\$0.00	\$0.00	0.160	0.010	\$85.00	\$177.50	47
South Carolina	\$24.00	\$22.18	\$0.00	0.160	0.008	\$83.75	\$129.93	48
New Jersey	\$46.50	\$0.00	\$0.00	0.105	0.040	\$72.50	\$119.00	49
Alaska	\$50.00	\$0.00	\$40.80	0.090	0.033	\$61.25	\$152.05	50

Gas Tax Rate Source: American Petroleum Institute, State Motor Fuel Taxes 7/1/15



Table 6: Total Annual Passenger Vehicle Fees and Taxes, All States, Ranked by State Gas Excise Tax Rate

Assumptions made for calculations: All passenger fees based on a 2011 Ford Fusion SEL Sedan having a market value of \$16,800, a curb weight of 3,342 lbs, and an average fuel economy of 24 mpg.

Table 6: Total Annual Vehicle Fees and Taxes (Ranked by State Gas Excise Tax Rate). Ten largest states are highlighted								
	Vehicle Registration Fee- Passenger	Property Tax	Other Vehicle Tax/ Fees	Gasoline: State Excise Tax	Gasoline: Other State Taxes/ Fees	Average Annual Gas Tax Paid (12,000 miles)	Total Annual Vehicle Fees	Gas Tax Fee Rank
Washington	\$70.25	\$0.00	\$49.50	0.3750	0.000	\$187.50	\$307.25	1
North Carolina	\$33.00	\$151.24	\$30.00	0.3600	0.003	\$181.25	\$395.49	2
Rhode Island	\$46.50	\$930.00	\$0.00	0.3300	0.010	\$170.00	\$1,146.50	3
Idaho	\$57.00	\$0.00	\$0.00	0.3200	0.000	\$160.00	\$217.00	4
Iowa	\$178.37	\$0.00	\$0.00	0.3100	0.010	\$160.00	\$338.37	5
Wisconsin	\$75.00	\$0.00	\$0.00	0.3090	0.020	\$164.50	\$239.50	6
California	\$90.72	\$0.00	\$107.25	0.3000	0.124	\$211.75	\$409.72	7
Oregon	\$43.00	\$0.00	\$0.00	0.3000	0.011	\$155.35	\$198.35	7
Maine	\$38.00	\$0.00	\$222.75	0.3000	0.000	\$150.05	\$410.80	7
Minnesota	\$284.20	\$0.00	\$0.00	0.2850	0.001	\$143.00	\$427.20	10
Ohio	\$34.50	\$0.00	\$20.00	0.2800	0.000	\$140.00	\$194.50	11
South Dakota	\$74.00	\$0.00	\$8.00	0.2800	0.020	\$150.00	\$232.00	11
Montana	\$298.04	\$47.85	\$0.00	0.2700	0.008	\$138.75	\$484.64	13
Nebraska	\$20.50	\$0.00	\$356.00	0.2610	0.009	\$135.00	\$511.50	14
Georgia	\$20.00	\$0.00	\$214.46	0.2600	0.066	\$163.10	\$397.56	15
Connecticut	\$65.00	\$858.05	\$0.00	0.2500	0.159	\$204.30	\$1,127.35	16
Kentucky	\$30.00	\$218.21	\$0.00	0.2460	0.014	\$130.00	\$378.21	17
Maryland	\$67.50	\$0.00	\$0.00	0.2460	0.075	\$160.50	\$228.00	17
Utah	\$59.50	\$0.00	\$110.00	0.2450	0.000	\$122.55	\$292.05	19
Massachusetts	\$30.00	\$0.00	\$165.00	0.2400	0.025	\$132.70	\$327.70	20
Kansas	\$39.00	\$427.08	\$0.00	0.2400	0.000	\$120.15	\$586.23	20
Nevada	\$33.00	\$0.00	\$282.47	0.2300	0.109	\$169.25	\$484.72	22
Wyoming	\$213.00	\$0.00	\$0.00	0.2300	0.010	\$120.00	\$333.00	22
Delaware	\$40.00	\$0.00	\$0.00	0.2300	0.000	\$115.00	\$155.00	22
North Dakota	\$94.00	\$0.00	\$0.00	0.2300	0.000	\$115.00	\$209.00	22
New Hampshire	\$43.20	\$0.00	\$315.00	0.2220	0.016	\$119.15	\$477.35	26
Colorado	\$81.48	\$0.00	\$168.30	0.2200	0.000	\$110.00	\$359.78	26
Arkansas	\$27.50	\$247.50	\$0.00	0.2150	0.003	\$109.00	\$384.00	28
West Virginia	\$30.00	\$336.48	\$0.00	0.2050	0.141	\$173.00	\$539.48	29
Tennessee	\$24.00	\$197.77	\$55.75	0.2000	0.014	\$107.00	\$384.52	30
Louisiana	\$16.50	\$0.00	\$0.00	0.2000	0.000	\$100.05	\$116.55	30
Texas	\$65.00	\$0.00	\$0.00	0.2000	0.000	\$100.00	\$165.00	30
Virginia	\$40.75	\$256.41	\$0.00	0.1983	0.025	\$111.65	\$408.81	33
Michigan	\$114.21	\$0.00	\$0.00	0.1900	0.170	\$179.95	\$294.16	34
Illinois	\$101.00	\$0.00	\$0.00	0.1900	0.170	\$179.95	\$280.95	34
Indiana	\$21.35	\$0.00	\$156.00	0.1800	0.176	\$178.20	\$355.55	36
Arizona	\$9.50	\$0.00	\$200.68	0.1800	0.010	\$95.00	\$305.18	36
Mississippi	\$27.75	\$298.13	\$0.00	0.1800	0.008	\$93.90	\$419.78	36
Hawaii	\$184.95	\$0.00	\$0.00	0.1700	0.281	\$225.50	\$410.45	39
New Mexico	\$62.00	\$0.00	\$0.00	0.1700	0.019	\$94.40	\$156.40	39
Missouri	\$54.75	\$398.52	\$0.00	0.1700	0.003	\$86.50	\$539.77	39
Alabama	\$24.25	\$81.68	\$0.00	0.1600	0.049	104.350	210.275	42
South Carolina	\$24.00	\$22.18	\$0.00	0.1600	0.008	\$83.75	\$129.93	42
Oklahoma	\$92.50	\$0.00	\$0.00	0.1600	0.010	\$85.00	\$177.50	42
Vermont	\$73.00	\$0.00	\$0.00	0.1210	0.187	\$154.05	\$227.05	45
New Jersey	\$46.50	\$0.00	\$0.00	0.1050	0.040	\$72.50	\$119.00	46
Alaska	\$50.00	\$0.00	\$40.80	0.0895	0.033	\$61.25	\$152.05	47
New York	\$26.75	\$0.00	\$40.00	0.0805	0.379	\$229.95	\$296.70	48
Florida	\$46.85	\$0.00	\$0.00	0.0400	0.324	\$182.10	\$228.95	49
Pennsylvania	\$36.00	\$0.00	\$0.00	0.0000	0.516	\$258.00	\$294.00	50

Median Fees

Gas Tax Rate Source: American Petroleum Institute , State Motor Fuel Taxes 7/1/15

