

## ESTIMATES FOR PLANNING PURPOSES ONLY FISCAL YEAR 2008 (Revised) STATE REVENUE SOURCES

(in millions of dollars based on SFY 2008)

	TOTAL STATE REVENUE	NET REVENUE AMOUNT <sup>1</sup>	YEARLY AMOUNT TO AHTD (70%)	YEARLY AMOUNT TO CITIES <sup>2</sup> (15%)	YEARLY AMOUNT TO COUNTIES <sup>3</sup> (15%)
<b>CURRENT SOURCES TO AHTD, CITIES, AND COUNTIES</b>					
<b>A. Motor Fuels Revenue<sup>4</sup></b>	<b>431.19 M</b>	<b>418.25 M</b>	<b>292.78 M</b>	<b>62.74 M</b>	<b>62.74 M</b>
Gasoline (21.5¢ per gallon)	293.30 M	284.50 M	199.15 M	42.68 M	42.68 M
Diesel (22.5¢ per gallon)	137.78 M	133.65 M	93.55 M	20.05 M	20.05 M
LPG (16.5¢ per gallon) / CNG (5.0¢ per gallon)	0.10 M	0.10 M	0.07 M	0.01 M	0.01 M
<b>B. Motor Vehicle Registration Fees</b>	<b>112.92 M</b>	<b>109.53 M</b>	<b>76.67 M</b>	<b>16.43 M</b>	<b>16.43 M</b>
Automobiles & Pickups	43.57 M	42.26 M	29.58 M	6.34 M	6.34 M
Heavy Trucks (Includes In-state and Out-of- state IRP fees)	60.70 M	58.88 M	41.22 M	8.83 M	8.83 M
Other Vehicles	8.65 M	8.39 M	5.87 M	1.26 M	1.26 M
<b>C. Miscellaneous Revenues<sup>5</sup></b>	<b>41.21 M</b>	<b>40.30 M</b>	<b>34.57 M</b>	<b>2.86 M</b>	<b>2.86 M</b>
<b>Total Current Revenues</b>	<b>585.31 M</b>	<b>568.08 M</b>	<b>404.02 M</b>	<b>82.03 M</b>	<b>82.03 M</b>
<b>D. Natural Gas Severance Tax<sup>6</sup></b>	<b>36.02 M</b>	<b>33.14 M</b>	<b>23.20 M</b>	<b>4.97 M</b>	<b>4.97 M</b>
<b>Total Current Revenues (Including Projected Natural Gas Severance Tax Revenue)</b>	<b>621.34 M</b>	<b>601.22 M</b>	<b>427.22 M</b>	<b>87.00 M</b>	<b>87.00 M</b>
<b>OTHER REVENUE SOURCES</b>					
<b>A. Highway-user Sources</b>					
Additional 1 cent Motor Fuel Tax					
<b>1 cent motor fuel tax<sup>7</sup></b>	<b>20.73 M</b>	<b>20.11 M</b>	<b>14.08 M</b>	<b>3.02 M</b>	<b>3.02 M</b>
1 cent gasoline tax	14.11 M	13.68 M	9.58 M	2.05 M	2.05 M
1 cent diesel tax	6.63 M	6.43 M	4.50 M	0.96 M	0.96 M
Increase Registration Fees on:					
Autos and Pickups by \$10	22.29 M	21.62 M	15.13 M	3.24 M	3.24 M
In-State Trucks by \$150 (except pickups)	12.66 M	12.28 M	8.60 M	1.84 M	1.84 M
In and Out-of State Heavy Trucks from \$1,350 to \$1,500 <sup>8</sup>	4.55 M	4.41 M	3.09 M	0.66 M	0.66 M
<b>Remove Sales Tax Exemption on Motor Fuels (wholesale price of \$2.50 per gallon) <sup>9,10</sup></b>					
<b>Gasoline</b>	<b>233.25 M</b>	<b>226.25 M</b>	<b>158.37 M</b>	<b>33.94 M</b>	<b>33.94 M</b>
Gasoline	158.70 M	153.94 M	107.75 M	23.09 M	23.09 M
Diesel	74.55 M	72.31 M	50.62 M	10.85 M	10.85 M
<b>Add 1% Sales Tax to Motor Fuels (wholesale price of \$2.50 per gallon)<sup>9,10</sup></b>					
<b>Gasoline</b>	<b>51.83 M</b>	<b>50.28 M</b>	<b>35.19 M</b>	<b>7.54 M</b>	<b>7.54 M</b>
Gasoline	35.27 M	34.21 M	23.95 M	5.13 M	5.13 M
Diesel	16.57 M	16.07 M	11.25 M	2.41 M	2.41 M
Transfer 4.50% Sales Tax on: <sup>10</sup>					
New Vehicles	143.61 M	139.30 M	97.51 M	20.90 M	20.90 M
Used Vehicles	90.72 M	88.00 M	61.60 M	13.20 M	13.20 M
Auto Repair Parts and Service <sup>11</sup>	186.30 M	180.71 M	126.50 M	27.11 M	27.11 M
Retail Tire Sales <sup>12</sup>	14.52 M	14.08 M	9.86 M	2.11 M	2.11 M
Off Road Diesel Fuel	54.65 M	53.01 M	37.11 M	7.95 M	7.95 M
<b>Add 1% Sales Tax on:</b>					
<b>New Vehicles</b>	<b>31.91 M</b>	<b>30.96 M</b>	<b>21.67 M</b>	<b>4.64 M</b>	<b>4.64 M</b>
New Vehicles	20.16 M	19.56 M	13.69 M	2.93 M	2.93 M
<b>Used Vehicles</b>	<b>20.16 M</b>	<b>19.56 M</b>	<b>13.69 M</b>	<b>2.93 M</b>	<b>2.93 M</b>
Used Vehicles	14.40 M	14.06 M	9.81 M	2.11 M	2.11 M
<b>Auto Repair Parts and Service<sup>11</sup></b>	<b>41.40 M</b>	<b>40.16 M</b>	<b>28.11 M</b>	<b>6.02 M</b>	<b>6.02 M</b>
Auto Repair Parts and Service	3.23 M	3.13 M	2.19 M	0.47 M	0.47 M
<b>Retail Tire Sales<sup>12</sup></b>	<b>3.23 M</b>	<b>3.13 M</b>	<b>2.19 M</b>	<b>0.47 M</b>	<b>0.47 M</b>
Retail Tire Sales	12.14 M	11.78 M	8.25 M	1.77 M	1.77 M
<b>Off Road Diesel Fuel</b>	<b>12.14 M</b>	<b>11.78 M</b>	<b>8.25 M</b>	<b>1.77 M</b>	<b>1.77 M</b>
Off Road Diesel Fuel	26.73 M	25.93 M	18.15 M	3.89 M	3.89 M
<b>Weight Distance Tax (1 cent per mile)<sup>11</sup></b>	<b>26.73 M</b>	<b>25.93 M</b>	<b>18.15 M</b>	<b>3.89 M</b>	<b>3.89 M</b>
<b>S1 Battery Fee</b>	<b>0.60 M</b>	<b>0.58 M</b>	<b>0.41 M</b>	<b>0.09 M</b>	<b>0.09 M</b>
S1 Battery Fee	2.80 M	2.72 M	1.90 M	0.41 M	0.41 M
<b>S1 Tire Fee</b>	<b>2.80 M</b>	<b>2.72 M</b>	<b>1.90 M</b>	<b>0.41 M</b>	<b>0.41 M</b>
<b>Non Highway-user Sources</b>					
<b>Increase General Sales and Use Tax - 1%</b>	<b>468.95 M</b>	<b>454.88 M</b>	<b>318.42 M</b>	<b>68.23 M</b>	<b>68.23 M</b>
<b>Increase Income Tax - 1%</b>	<b>26.63 M</b>	<b>25.83 M</b>	<b>18.08 M</b>	<b>3.87 M</b>	<b>3.87 M</b>
Individual Income Tax	23.45 M	22.75 M	15.92 M	3.41 M	3.41 M
Corporate Income Tax	3.18 M	3.08 M	2.16 M	0.46 M	0.46 M
<b>Transfer Severance Tax<sup>14</sup></b>	<b>30.01 M</b>	<b>29.11 M</b>	<b>20.38 M</b>	<b>4.37 M</b>	<b>4.37 M</b>
<b>1% Increase in Natural Gas Severance Tax<sup>15</sup></b>	<b>14.75 M</b>	<b>13.57 M</b>	<b>9.50 M</b>	<b>2.04 M</b>	<b>2.04 M</b>

### NOTES

<sup>1</sup> These amounts reflect a 3% deduction to the Central Services Fund. Total net amount is distributed 70% to AHTD, 15% to both Cities and Counties.

<sup>2</sup> Allocation to Cities is based on population.

<sup>3</sup> Allocation to Counties is based on formula as follows: 31% on area, 17.5% on license fees collected, 17.5% on total population, 13.5% on rural population, and 20.5% distributed equally.

<sup>4</sup> Excludes \$17.7 M of Motor Fuel Tax Refunds and \$20.4 M to State Aid. Rate excludes underground storage tank fee of 0.3¢ per gallon.

<sup>5</sup> Includes OSOW Permits, Title Transfer Fees, Driver Search Fees, Interest, and Other Fees. Only Interest and Other Fees are distributed 70/15/15.

<sup>6</sup> Natural gas severance tax for 2010 as estimated by Fiscal Services.

<sup>7</sup> Motor Fuel means the combined amounts for Gasoline and Diesel.

<sup>8</sup> Amounts are 2008 data for International Registration Plan (IRP).

<sup>9</sup> Assumes no change in point of collection. Price of fuel only. Does not include State and Federal taxes.

<sup>10</sup> Assumes only the General portion (4.5%) will be available to AHTD while the remainder is dedicated for special purposes.

<sup>11</sup> Estimates based on Department of Finance and Administration's 2001 data and projected to 2008.

<sup>12</sup> Retail tire sales calculated by AHTD based on information provided by DFA.

<sup>13</sup> Based on 2.6 billion qualifying miles (rounded miles for trucks registered over 73,280 pounds).

<sup>14</sup> Based on all severance taxes collected from both special and general revenue sources (not including the severance tax for natural gas).

<sup>15</sup> Based on DFA's estimate for calendar year 2010.