

TABLE 53. MOTOR FUELS TAX COLLECTIONS
[§ 105 SUBCHAPTER V.]

Fiscal year	Motor Fuels Tax Gross Collection												Collection fees on overdue tax debts	Refunds	Total net collections [all sources]	TIMS, PDP component costs SL 2009-451 s. 6.20(a)	[See notes for rate explanations]			
	Fees and Civil Penalties			Motor Fuels (Gasoline)		Special Fuels (Diesel & Alternative)		Highway Fuels Use Tax *		Combined Fuel Types							Toal net collections [all sources]	TIMS, PDP component costs SL 2009-451 s. 6.20(a)	July through Decem-ber+ [c]	January through June+ [c]
	1/4¢ Motor Fuels and Oil Inspection Fees++		Regis-tration Fees/ Civil Pen-alties	Gallons on which tax was collected	Amount collected	Gallons on which tax was collected	Amount collected	Gallons on which tax was collected	Amount collected	Gallons on which tax was collected	Amount collected	Tax collections per 1¢ of tax								
	General Fund allocation	Highway Fund allocation																		
[\$]	[\$]	[\$]	[#]	[\$]	[#]	[\$]	[#]	[\$]	[#]	[\$]	[\$]									
1999-00.	892,861	12,278,488	211,300	4,162,396,679	891,424,811	916,255,092	196,404,519	139,566,218	30,315,402	5,218,217,989	1,118,144,731	52,182,180	-	51,513,797	1,080,013,583	-	21.0	22.0		
2000-01.	1,085,345	12,803,620	161,850	4,142,596,132	973,369,635	931,213,500	218,815,625	150,317,967	35,732,981	5,224,127,599	1,227,918,241	52,241,276	-	45,211,855	1,196,757,202	-	23.1	24.3		
2001-02.	948,769	12,938,330	249,224	4,221,639,650	1,019,885,366	908,766,044	219,832,985	143,514,715	35,383,410	5,273,920,409	1,275,101,761	52,739,204	19,407	65,746,529	1,223,472,147	-	24.1	24.2		
2002-03.	949,133	13,450,770	241,704	4,237,851,618	967,457,061	940,455,701	214,617,560	158,848,383	36,996,067	5,337,155,702	1,219,070,688	53,371,557	45,928	62,361,230	1,171,305,137	-	22.1	23.4		
2003-04.	1,017,729	13,881,390	290,823	4,408,187,172	1,048,220,845	958,162,868	249,814,423	142,839,981	35,040,786	5,509,190,021	1,333,076,054	55,091,900	39,715	60,552,482	1,287,673,799	-	24.2	24.3		
2004-05.	845,726	15,195,902	611,550	4,391,710,418	1,106,922,922	1,025,030,793	260,031,869	162,429,973	41,752,725	5,579,171,184	1,408,707,517	55,791,712	22,081	70,689,618	1,354,648,996	-	24.6	26.6		
2005-06.	1,040,606	14,577,283	392,604	4,363,576,380	1,231,013,939	1,011,061,390	285,356,823	147,950,573	42,020,086	5,522,588,343	1,558,390,848	55,225,883	45,590	64,156,605	1,510,199,146	-	27.1	29.9		
2006-07.	913,976	14,907,956	593,074	4,430,236,379	1,325,311,049	1,022,187,461	305,672,641	149,123,224	45,328,524	5,601,547,064	1,676,312,214	56,015,471	33,186	67,666,402	1,625,027,632	-	29.9	29.9		
2007-08.	784,734	14,200,122	556,999	4,418,155,685	1,316,938,521	982,084,376	292,692,568	154,922,691	47,205,851	5,555,162,752	1,656,836,941	55,551,628	47,716	74,686,003	1,597,645,077	-	29.7	29.9		
2008-09.	901,426	13,674,635	540,640	4,329,784,969	1,294,458,711	870,264,569	260,255,450	131,613,901	40,782,747	5,331,663,439	1,595,496,908	53,316,634	20,616	79,841,227	1,530,751,765	-	29.9	29.9		
2009-10.	1,002,905	14,105,867	580,156	4,406,853,029	1,324,562,779	874,217,904	262,927,752	95,709,326	29,439,510	5,376,780,259	1,616,930,041	53,767,803	29,176	65,530,406	1,567,059,387	-	29.9	30.3		
2010-11.	1,222,610	13,976,788	586,540	4,413,267,969	1,412,330,459	891,597,173	285,357,919	62,394,761	20,575,003	5,367,259,903	1,718,263,381	53,672,599	66,582	55,427,172	1,678,555,563	16,035	31.9	32.5		
2011-12.	1,331,796	13,926,130	653,300	4,316,338,923	1,569,621,820	890,945,682	323,879,928	78,114,084	27,956,405	5,285,398,689	1,921,458,153	52,853,987	35,233	59,895,411	1,877,438,735	1,789	35.0	38.9		
2012-13.	1,202,822	13,613,731	497,308	4,255,623,437	1,600,771,520	874,560,475	329,121,519	88,189,496	33,992,373	5,218,373,408	1,963,885,412	52,183,734	87,191	70,399,857	1,908,712,225	1,579	37.5	37.5		
2013-14.	1,293,347	13,859,339	493,463	4,278,516,104	1,605,788,533	897,689,922	336,981,442	82,922,076	31,794,237	5,259,128,102	1,974,564,212	52,591,281	13,173	59,011,982	1,931,185,205	-	37.6	37.5		

Detail may not add to totals due to rounding.

Motor fuels, special fuels, and highway fuels use tax collection amounts include tax, penalty, and interest; 1/4¢ motor fuels and oil inspection fee allocation amounts exclude any collections generated from penalties
Gallon amounts are computations based on the reported tax liability and applicable tax rate in effect for the associated transaction period

+ The motor fuel excise tax rate is computed using a flat rate of 17.5¢ per gallon plus a variable wholesale component which is the greater of either 3.5¢ per gallon or 7% of the average wholesale price of motor fuel for the applicable preceding six-month base period. The average wholesale price is a weighted average of the wholesale prices of gasoline and No. 2 diesel fuel

Rates are set semiannually for January-June and July-December. Collections received by the Department of Revenue in July reflect June transactions (the rate in effect for the prior January-June period); collections received during August-January primarily reflect July-December transactions (the rate in effect for the July-December period); collections received during February-June primarily reflect January-May transactions (the rate in effect for the January-June period). Collections also include delinquent tax payments reflecting the tax rate in effect at the time of the transaction; for any given fiscal year may reflect multiple tax rates.

Exceptional legislative rate provisions:

Fiscal year 2006-07

SL 2006-66, s. 24.3(a) amended § 105-449.80(a) to cap the variable wholesale component of the motor fuels excise tax at 12.4¢ per gallon effective for the period July 1, 2006 through June 30, 2007.

Fiscal years 2007-08 and 2008-09

SL 2007-323, s. 31.15(a) amended § 105-449.80(a) to cap the variable wholesale component of the motor fuels excise tax at 12.4¢ per gallon effective for the period July 1, 2007 through June 30, 2009.

Fiscal years 2009-10 through 2010-11

SL 2009-108, s. 1 amended the rate provisions to impose a floor on the variable wholesale component of the motor fuels excise tax rate for the period July 1, 2009 through June 30, 2011. For this period the variable wholesale component of the motor fuels excise tax rate is the greater of 12.4¢ per gallon or 7% of the average wholesale price of motor fuel for the applicable six-month base period

Fiscal year 2012-13

SL 2012-142, s. 24.11 amended § 105-449.80(a) to cap the motor fuels excise tax at 37.5¢ per gallon [17.5¢ per gallon flat rate plus 20¢ per gallon variable wholesale component] for the period July 1, 2012 through June 30, 2013.

Fiscal year 2013-14 through 2014-15

SL 2013-316, s. 8(a) amended § 105-449.80(a) to reinstate a cap of 37.5¢ per gallon [17.5¢ per gallon flat rate plus 20¢ per gallon variable wholesale component] for the period October 1, 2013 through June 30, 2015; since the cap became effective midway through the initial semiannual rate period for fiscal year 2013-14, the chart provides two separate rates: the tax rate in effect for the transaction period July 1, 2013 through September 30, 2013 (37.6¢) and the tax rate in effect for the transaction period beginning October 1, 2013 (37.5¢). [SL 2015-2, s.2.2.(a) set the motor fuel excise tax rate at 36¢ per gallon effective for the period April 1, 2015 through December 31, 2015.]

++In addition to the per gallon motor fuels excise tax (road tax), a 0.25¢ per gallon inspection tax applies to every gallon of motor fuel

*A road tax for the privilege of using the streets and highways of this State is imposed upon every motor carrier on the amount of motor fuel or alternative fuel used by a carrier in it operations within this State. Such carriers are entitled to a credit for tax paid by the carrier on fuel purchased in the State