Indiana Transportation Funding

Motor Vehicle Highway Account
<table>
<thead>
<tr>
<th>Year</th>
<th>Gasoline Tax (IC 6-6-1.1)</th>
<th>Special Fuel Tax (IC 6-6-2.5)</th>
<th>Motor Carrier Fuel Use Tax (IC 6-6-4.1)</th>
<th>Motor Carrier Surcharge Tax (IC 6-6-4.1-4.5)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1943</td>
<td>$0.04 per gal.</td>
<td>1943 - $0.04 per gal.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1957</td>
<td>$0.06 per gal.</td>
<td>1957 - $0.06 per gal.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1969</td>
<td>$0.08 per gal.</td>
<td>1969 - $0.08 per gal.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1980</td>
<td>Average price times 8% (max. rate $0.12 per gal.)</td>
<td>1980 - taxed same as Gasoline Tax</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1981</td>
<td>Average price times 8% (max. rate $0.14 per gal.)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1982</td>
<td>10% of average price up to $1.00 plus 8% of price above $1.00 with a max rate of $0.14 per gal. (Rate equaled $0.111 per gallon for these years)</td>
<td>1982 - taxed same as Gasoline Tax</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1985</td>
<td>$0.14 per gal.</td>
<td>1985 - $0.15 per gal.</td>
<td>1985 - taxed same as Special Fuel Tax</td>
<td>1985 - $0.08 per gal.</td>
</tr>
<tr>
<td>1988</td>
<td>$0.15 per gal.</td>
<td>1988 - $0.16 per gal.</td>
<td></td>
<td>1988 - $0.11 per gal.</td>
</tr>
<tr>
<td>2002</td>
<td>$0.18 per gal., effective January 1, 2003</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Motor Carrier Surtax & User Fees


Motor Carrier Surtax & User Fees
Revenues

- **Indiana Motor Fuel Tax (Gas Tax)**
  - $425.9 Million (.14 cent)

- **Special Fuel Tax**
  - $238.7 Million

- **Vehicle Registration Drivers License Fees**
  - $161.3 million

- **International Registration Plan (IRP)**
  - $89.1 Million

- **Motor Carrier Taxes and Fees**
  - $94.9 Million

- **Court Costs and Fees**
  - $4.9 Million

- **Traffic Safety Funds**
  - $-7.7 Million

- **State Police Receipts**
  - $2 Million

- 1988
  - .01 cent Gas Tax increase
  - $30.4 Million (.01 cent)

- 2003
  - .01 cent Gas Tax increase
  - $30.4 Million (.01 cent)

- 2003
  - .01 cent Gas Tax increase
  - $30.4 Million (.01 cent)
SHRCI
State Highway Construction & Reconstruction Fund

1988
.01 cent Gas Tax increase
$30.4 Million (.01 cent)

2003
.01 cent Gas Tax increase
$30.4 Million (.01 cent)

SHRCIF
$60.4 Million
IC 6-6-1.1-801.5
Indiana Motor Fuel Tax (Gas Tax)
$425.9 Million (.14 cent)

Special Fuel Tax
$238.7 Million

IC 6-6-2.5-68
IC 6-6-2.5-32.5

$25,000,000
Accelerated Distributions

$50,000,000

State Highway Fund
40%
$20 Million
IC 6-6-2.5-68
IC 6-6-2.5-32.5

Local Agency MVH
30%
$15 Million
IC 6-6-2.5-68
IC 6-6-2.5-32.5

Local Agency LRS
30%
$15 Million
IC 6-6-2.5-68
IC 6-6-2.5-32.5
Highway Road And Street Fund

Indiana Motor Fuel Tax (Gas Tax) $400.9 Million (.14 cent)

Special Fuel Tax $213.7 Million

Vehicle Registration Drivers License Fees 1969 Rate Increase $16.5 Million
Highway Road And Street Fund

- Local Road & Street Fund: $160 Million
  - Local Agency: 45% ($72.1 Million)
  - State Highway Fund: 55% ($88.1 Million)

- Based on passenger vehicle registrations:
  - >50,000 population: 60% by population, 40% by mileage
  - <50,000 population: 20% by population, 80% by mileage

- 92 county wide dist.
Motor Vehicle Highway Fund

Indiana Motor Fuel Tax (Gas Tax) $300.5 Million (.14 cent)

Special Fuel Tax $131 Million

International Registration Plan (IRP) $89.1 Million

Vehicle Registration Drivers License Fees $111.5 Million

Motor Carrier Taxes and Fees $94.9 Million

Court Costs and Fees $4.9 Million

Traffic Safety Funds $-7.7 Million

State Police Receipts $2 Million

Total MVH $674.8 Million

$300.5 Million

$131 Million

$111.5 Million

$89.1 Million

$43.2 Million

$4.9 Million

$-7.7 Million

$2 Million
MVH Fund Expenses

Total MVH $635.5 Million

- Gas Refunds
  - $230,000
  - IC 6-6-1.1

- Special Fuel Refunds
  - $39 Million
  - IC 8-14-1-1

- $300.5 Million
- $131 Million
- $111.5 Million
- $89.1 Million
- $43.2 Million
- $4.9 Million
- $-7.7 Million
- $2 Million
MVH Fund Expenses

Total MVH $508.3 Million

- State Police $84.4 Million
  IC 8-14-1-3
- BMV $33.6 Million
  IC 8-14-1-3
- Department of Revenue – Motor Fuel Tax Division $84.4 Million
- Dealer Compliance $3,000
- Traffic Safety Programs $4 Million
  IC 8-14-1-3
- Audit Expense $200,000

$300.5 Million
$131 Million
$111.5 Million
$89.1 Million
$43.2 Million
$2 Million
$-7.7 Million
$4.9 Million
 Covered Bridge Adjustment
$144,300
IC 8-14-1-10
State Highway Fund 55% = $269.3 Million

Local Agency Distribution 47% = $267.2 Million
- Counties $181.7 Million
- Cities/Towns $85.5 Million
MVH Fund Distribution

2003
.01 cent Gas Tax increase
$30.4 Million (.01 cent)

State Highway Fund
$299.7 Million
Local Agency Distribution
47%
Counties $181.7 Million
Cities/Towns $85.5 Million
Total $267.2 Million

MVH Fund
Counties $202.3 Million

MVH Fund
Cities/Towns $95.2 Million

2003
.01 cent Gas Tax increase
$30.4 Million (.01 cent)
Counties $20,667,072
City/Town $9,725,681
MVH Local Distribution - Adjustments

MVH Fund
Counties
$202.3 Million

Counties
$202.3 Million

MVH Fund
Cities/Towns
$95.2 Million

City/Town $360,575
County Share
$766,221
Total $1,126,796
IC 8-17-7-4

County Engineer
Subsidy
$723,333
IC 8-17-5-8

MVH Local Distribution - Adjustments

MVH Fund
Cities/Towns
$95.2 Million

MVH Fund
Cities/Towns
$95.2 Million

IC 8-17-5-8
Net available to state highway agency

State Share
State Highway Fund
- 53% of the remaining MVH funds = $269.3 million
- State Share .01 cent of the 2003 gasoline tax increase (SHF) = $30.3 million
- State Share of Accelerated Funds = $20 million
- State Share of HRS = $88.1 million
- State Share of Motor Carrier Surtax Fees and Taxes 45.5% = $43.2 million
*Additional Funding may be available through Major Moves, Permitting, Federal Aid Program, Federal Reimbursement or other miscellaneous revenues
State Highway Reconstruction and Construction Fund
- State Share .01 cent of the 1988 gasoline tax increase (SHRCF) = $30.3 million
- State Share .01 cent of the 2003 gasoline tax increase (SHRCF) = $30.3 million
Crossroads 2000 Fund
- State Share of vehicle registration and drivers license fees = $33.4 million
Net available to local agencies

County Share
- MVHA net available to Counties = $181.7 million
- 2003 gas tax increase County Share = $20.6 million
- MVH Accelerated Distribution County Share = $10.2 million
5% distributed equally
65% distributed based on road miles
30% distributed based on total registered vehicles
*Additional Funding may be available through Federal Aid Programs and revenues allocated at the local level

City/Town Share -
- MVHA net available to Cities / Towns = $85.5 million
- 2003 gas tax increase City / Town Share = $9.7 million
- MVH Accelerated Distribution City / Town Share = $4.8 million
100% based on population
*Additional Funding may be available through Federal Aid Programs and revenues allocated at the local level

Local Road and Street Fund
- Highway Road and Street Fund = $73.7 million
- LRS Accelerated Fund = $15 million

Distribution formula:
*92 county wide dist. Based on passenger vehicle registrations
>50,000 population: 60% by population, 40% by mileage
<50,000 population: 20% by population, 80% by mileage
References:

*Indiana LTAP: 2007 Summary of Highway Revenues, Distributions and Expenses for Indiana Counties, Cities & Towns – February 2008*

http://rebar.ecn.purdue.edu/LTAP/Resources/Publications/Summaries,%20Revenues%20&Distributions%20Report%5B2%5D%202007.pdf

*Indiana Handbook of Taxes, Revenues, and Appropriations - Fiscal Year 2011 Edition*

http://www.in.gov/legislative/publications/handbook.html

*Indiana Code and Indiana General Assembly information can be found at:*

http://www.in.gov/legislative/ic/code/