



Committee on Transportation and Infrastructure
U.S. House of Representatives
Washington, DC 20515

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October 17, 2023

SUMMARY OF SUBJECT MATTER

TO: Members, Subcommittee on Highways and Transit
FROM: Staff, Subcommittee on Highways and Transit
RE: Subcommittee Hearing on “*Running on Empty: The Highway Trust Fund*”

I. PURPOSE

The Subcommittee on Highways and Transit of the Committee on Transportation and Infrastructure will meet on Wednesday, October 18, 2023, at 9:30 a.m. ET in 2167 of the Rayburn House Office Building to receive testimony on “*Running on Empty: The Highway Trust Fund*.” The purpose of the hearing is to receive testimony on the benefits to the Nation of a sustainable, long-term funding solution for the Highway Trust Fund (HTF), the challenges with the current funding mechanism, and consideration of other funding options. At the hearing Members will receive testimony from representatives from the American Association of State Highway and Transportation Officials (AASHTO), the Congressional Budget Office (CBO), the Eno Center for Transportation (Eno), and the Washington State Transportation Commission.

II. BACKGROUND

The HTF was established by the *Highway Revenue Act of 1956 (HRA)* (P.L. 84-627) to provide a dedicated Federal revenue source for the construction of the Interstate Highway System.¹ The *HRA* established a user-pay system: highway users would pay a 3 cents per gallon excise tax on motor fuels, the tax receipts would be deposited in the HTF, and HTF balances would be dedicated to the construction of Federal-aid highways.² This structure allowed the program to operate with contract authority, thereby providing a more dependable source of funding.³ This basic construct remains in place today, however, subsequent acts of Congress increased the excise taxes on motor fuels, imposed taxes on other users, and expanded the number of activities eligible for funding under the HTF.⁴

¹ The Highway Revenue Act of 1956, Pub. L. No. 84-627.

² *Id.*

³ *The Highway Trust Fund Explained*, THE PETER G. PETERSON FOUNDATION, (Mar. 2, 2023), available at [https://www.pgpf.org/budget-basics/budget-explainer-highway-trust-fund#:~:text=The%20Highway%20Trust%20Fund%20\(HTF,of%20the%20interstate%20highway%20system.](https://www.pgpf.org/budget-basics/budget-explainer-highway-trust-fund#:~:text=The%20Highway%20Trust%20Fund%20(HTF,of%20the%20interstate%20highway%20system.)

⁴ DOT, FHWA, *Funding Federal-Aid Highways*, (Jan. 2017), available at <https://www.fhwa.dot.gov/policy/olsp/fundingfederalaid/07.cfm>.

For the first 50 years, the HTF funding mechanism was viewed to have worked well and generally met the Congressional goal of trust fund self-sufficiency.⁵ Since 2001, spending from the HTF began growing faster than revenue deposits. In 2008, Congress began using transfers, mainly from the General Fund (GF) of the Treasury, to keep the HTF solvent.⁶ CBO's most recent projections indicate a cumulative shortfall of nearly \$150 billion over the five years following the Fiscal Year (FY) 2026 expiration of the current surface authorization act, the *Infrastructure Investment and Jobs Act (IIJA)* (P.L. 117-58).⁷ Therefore, Congress must evaluate and consider ways to fund surface transportation infrastructure in the future.

The Importance of Transportation Infrastructure

Transportation infrastructure provides a strong physical platform that facilitates economic growth, ensures global competitiveness, creates American jobs, and supports National security. It affords Americans quality of life by enabling them travel to and from work, to conduct business, and to visit family and friends.

Our Nation's transportation infrastructure is the backbone of the United States economy. In 2021, all modes of transportation moved an estimated 19.5 billion tons of goods worth about \$18.5 trillion (in 2017 dollars) on our Nation's transportation network. Daily, 53.6 million tons of goods, valued at more than \$54 billion, are shipped throughout the country on all transportation modes.⁸ In addition, nearly 15.8 million Americans, approximately 10.4 percent of the United States workforce, are directly employed by transportation related industries.⁹

The surface transportation components of this broader system play an integral part in the movement of people and goods. In 2021, highways carried more than 3.1 trillion vehicle miles. This includes cars, trucks, motorcycles, and buses.¹⁰ Consistent with post-pandemic ridership trends, public transportation carried around 22.3 billion passenger miles, down from 32.6 billion passenger miles in 2014.¹¹ Of the total freight moved on our Nation's transportation network, trucks moved more than 12.6 billion tons, valued at over \$11.6 trillion (in 2017 dollars).¹²

⁵ ROBERT S. KIRK & WILLIAM J. MALLETT, CONG. RSCH. SERV. (R47573), FUNDING AND FINANCING HIGHWAY AND PUBLIC TRANSPORTATION UNDER THE INFRASTRUCTURE INVESTMENT AND JOBS ACT, (May 24, 2023), available at https://www.everycrsreport.com/files/2023-05-24_R47573_2fdd993640445d646286ecfe0df6cc5570d409a6.pdf [hereinafter CRS R47573].

⁶ *Id.*

⁷ *Id.*; CBO, *Highway Trust Fund Accounts*, (May 2023), available at <https://www.cbo.gov/system/files/2023-05/51300-2023-05-highwaytrustfund.pdf>.

⁸ DOT, BUREAU OF TRANSP. STATISTICS, *Freight Figures and Facts* (2022), available at <https://data.bts.gov/stories/s/Moving-Goods-in-the-United-States/bcyt-rqmu/#:~:text=Freight%20Movement,-> [hereinafter *Figures & Facts*].

⁹ DOT, BUREAU OF TRANSP. STATISTICS, *Transportation Economic Trends* (2022), available at <https://data.bts.gov/stories/s/Transportation-Economic-Trends-Transportation-Empl/caxh-t8jd/>.

¹⁰ DOT, FHWA, *Highway Statistics Series* (2021), available at <https://www.fhwa.dot.gov/policyinformation/statistics/2021/vm202.cfm>.

¹¹ DOT, BUREAU OF TRANSP. STATISTICS, *2017 Pocket Guide to Transportation*, (Apr. 2, 2019), available at <https://www.bts.gov/sites/bts.dot.gov/files/docs/browse-statistical-products-and-data/pocket-guide-transportation/225411/pocketguiderevisedmay2017complete.pdf>; DOT, FTA, *National Transit Summaries & Trends* (2021), available at https://www.transit.dot.gov/sites/fta.dot.gov/files/2022-10/2021%20National%20Transit%20Summaries%20and%20Trends_1-0.pdf.

¹² *Figures & Facts*, *supra* note 8.

Congestion is a growing challenge across the United States, affecting both freight shippers and commuters. According to the Texas A&M Transportation Institute's 2021 Urban Mobility Report, the National cost of congestion was \$101 billion in 2020. This amounts to approximately \$276 million per day. Nationally, congestion also wasted 1.7 billion gallons of gasoline and resulted in an extra 4.3 billion hours of travel time. Further, in 2020, the average commuter spent an extra 27 hours stuck in traffic.¹³

Future Needs for Transportation Infrastructure

Over the next 30 years, our Nation's transportation infrastructure will need to keep pace with anticipated increases in population and demand for freight transportation. Forecasts predict that America's population will grow from 332.6 million in 2020 to approximately 404.5 million in 2060.¹⁴ The movement of freight is expected to increase by 50 percent in tonnage and double in value by 2050.¹⁵ In terms of highway usage, vehicle miles traveled are projected to increase at an average annual rate of 0.6 percent until 2049.¹⁶

III. HIGHWAY TRUST FUND

Sources of Revenue

The HTF has three long-standing categories of income. These are:

- *Federal fuel taxes*, which include gasoline and diesel fuel tax, as well as special fuel, gasohol, and ethanol/methanol taxes;
- *Federal truck-related taxes*, which include taxes on truck tires, truck and trailer sales, and heavy vehicle users; and
- *Interest and penalties*, which include interest derived from HTF balances that are invested in special Treasury securities with interest from these securities credited to the HTF, and penalties for violations of certain tax and vehicle safety laws.¹⁷

The HTF receives most of its revenue from the Federal excise tax on motor fuel. Eno reports that the HTF receives approximately 84 percent of its revenue from excise taxes on motor fuel, 14 percent from truck related taxes, and 2 percent from interest and penalties.¹⁸

¹³ TEXAS A&M TRANSPORTATION INSTITUTE, *2021 Urban Mobility Report* (June 2021), available at <https://mobility.tamu.edu/umr/>.

¹⁴ UNITED STATES CENSUS BUREAU, *Demographic Turning Points for the United States: Population Projections for 2020 to 2060* (Feb. 2020), available at <https://www.census.gov/content/dam/Census/library/publications/2020/demo/p25-1144.pdf>.

¹⁵ DOT, BTS, *Freight Activity in the U.S. Expected to Grow Fifty Percent by 2050*, Nov. 22, 2021 available at <https://www.bts.gov/newsroom/freight-activity-us-expected-grow-fifty-percent-2050>.

¹⁶ DOT, FHWA, *FHWA Forecasts of Vehicle Miles Traveled (VMT): Spring 2023* (May 2023), available at https://www.fhwa.dot.gov/Policyinformation/tables/vmt/2023_vmt_forecast_sum.pdf.

¹⁷ *Supra* note 4.

¹⁸ Jeff Davis, *Highway Trust Fund 101*, ENO CENTER FOR TRANSP., (updated Aug. 15, 2023), available at <https://enotrans.org/article/highway-trust-fund-101/> [hereinafter HTF 101].

Congress has increased the Federal motor fuel tax rates four times since the establishment of the HTF.¹⁹ They were last adjusted 30 years ago as part of the *Omnibus Budget Reconciliation Act of 1993 (OBRA 1993)* (P.L. 103-66).²⁰ Currently, the tax on diesel fuel stands at 24.4 cents per gallon and gasoline stands at 18.4 cents per gallon (*see Appendix 1*).²¹ The tax on gas and diesel fuel is not indexed to inflation.

Account Structure

For 26 years, the trust fund had a single account and a single purpose – to fund the Federal highway programs. That changed with a political agreement referred to as the “Great Compromise” or the “80-20 highway-transit split.” Implemented in the *Surface Transportation Assistance Act (STAA) of 1982* (P.L. 94-424), the result was a 5 cent per gallon increase in the gasoline tax (for a total gas tax of 9 cents) and the creation of a new mass transit account (MTA).²² The compromise traded an increase in the gas tax for an agreement to deposit 1 cent (20 percent of the new tax increase) into the newly created MTA within the HTF. The remaining 4 cents (80 percent of the new tax increase) would be dedicated to the highway account (HA).²³ The Great Compromise agreement only pertained to the gas tax increase in *STAA*, not total gas taxes collected. Further, it did not dictate authorization amounts or spending from either the HA or the MTA.²⁴

The HA continued to be largely devoted to construction and maintenance of highways and bridges. The MTA was created to fund public transportation such as buses, railways, subways, and ferries, and also allows for the use of limited funds for operating expenses in rural and small urbanized areas.²⁵ This new structure represented a move away from the user-pays principle originally envisioned for the HTF. Road users began to pay for transit programs, which constituted a diversion of funds from highway program purposes.²⁶ According to a 2013 study by the University of California, Berkley and the National Bureau of Economic Research, “the congestion relief benefits alone may justify transit infrastructure investments.”²⁷ However, the same study acknowledged that “previous economic research does not support the hypothesis that transit generates large reduction in traffic congestion.”²⁸

Tax Deposits into HTF Accounts

¹⁹ CRS R47573, *supra* note 5.

²⁰ *Id.*

²¹ *Supra* note 4.

²² HTF 101, *supra* note 18; DOT, FHWA, *Public Roads –Federal Aid Highway Act of 1956: Creating the Interstate System* (1996), available at <https://highways.dot.gov/public-roads/summer-1996/federal-aid-highway-act-1956-creating-interstate-system-sidebars-0#:~:text=The%20trust%20fund%20has%20two,cent%20of%20the%20new%20revenue.>

²³ HTF 101, *supra* note 18.

²⁴ *Id.*

²⁵ CRS R47573, *supra* note 5.

²⁶ Richard Weingroff, *Busting the Trust*, FHWA PUBLIC ROADS (July/Aug. 2013), available at <https://highways.dot.gov/public-roads/julyaugust-2013/busting-trust>.

²⁷ Michael L. Anderson, *Subways, Strikes, and Slowdowns: The Impacts of Public Transit on Traffic Congestion*, UNIVERSITY OF CALIF., BERKLEY & NBER, (Aug. 30, 2013), available at https://are.berkeley.edu/~mlanderson/pdf/Anderson_transit.pdf.

²⁸ *Id.*

Fuel taxes enacted prior to 1982 and truck-related taxes continue to be deposited into the HA of the HTF, but all fuel tax increases enacted in 1982 or later are deposited into the HA and MTA consistent with the 80-20 highway-transit split (*see Appendix 2*).²⁹ The percentage of gasoline and diesel fuel tax deposited into the MTA totals 15.6 percent.³⁰ However, when the Federal truck-related taxes are included, about 13 percent of total HTF tax receipts are deposited into the MTA.³¹

Solvency

Beginning in fiscal year (FY) 2001, and in each subsequent fiscal year to date, HTF outlays have exceeded revenue deposits.³² For example, in FY 2022, the HTF collected \$47.9 billion in revenues and interest and spent \$53.6 billion.³³ Some reasons for the imbalance include:

- The Federal fuel tax rates are stagnant – rates have not increased at the Federal level since 1993 and are not indexed to inflation. AASHTO estimates that the purchasing power of the gas tax fell 43 percent from 1993 to 2021.³⁴
- Gas tax revenue has and will continue to decline as people purchase more fuel-efficient vehicles, including electric vehicles.³⁵
- Labor and construction materials costs have increased, specifically increasing more sharply with COVID-related supply shortages, safety-related requirements, and a tight labor market. AASHTO estimates that highway construction costs have tripled in the past 28 years from 1993 to 2021, and Eno states that highway construction costs have increased another 50 percent over the last two years.³⁶
- The pandemic and resulting lockdowns caused a temporary but sharp decline in economic activity, driving, and commuting.³⁷
- Congress has continued to pass surface transportation legislation that increases both highway and mass transit authorizations far beyond what the HTF can support with current revenue sources.³⁸

²⁹ HTF 101, *supra* note 18.

³⁰ *Id.*

³¹ *Id.*

³² CRS R47573, *supra* note 5.

³³ *Supra* note 7.

³⁴ Tanya Snyder, *Drivers Used to Pay for Roads. Washington is Killing that Idea.*, POLITICO, (June 30, 2021), available at <https://www.politico.com/states/california/story/2021/06/30/drivers-used-to-pay-for-roads-washington-is-killing-that-idea-1387515>.

³⁵ HTF 101, *supra*, note 18.

³⁶ Jeff Davis, *Highway Construction Costs Have Risen 50% in Two Years*, ENO CENTER FOR TRANSP., (Apr. 18, 2023), available at <https://enotrans.org/article/highway-construction-costs-have-risen-50-in-two-years/>; Tanya Snyder, *Drivers Used to Pay for Roads. Washington is Killing that Idea.*, POLITICO, (June 30, 2021), available at <https://www.politico.com/states/california/story/2021/06/30/drivers-used-to-pay-for-roads-washington-is-killing-that-idea-1387515>.

³⁷ John Gallagher, *COVID-19 Draining the Highway Trust Fund*, FREIGHT WAVES (Apr. 15, 2020), available at <https://www.freightwaves.com/news/covid-19-draining-the-highway-trust-fund>.

³⁸ *Supra* note 7.

Because of the nature of “reimbursable” programs like those funded by the HTF, there may be cash in the fund that is not needed for immediate use. It is important to understand that this is not a “surplus,” or excess cash. Rather, those amounts will be needed over time to pay States as they submit vouchers related to prior obligations.³⁹

Both the HA and the MTA have separate self-sufficiency calculations to test for solvency, the Byrd and Rostenkowski tests, respectively.⁴⁰ Each test compares financial commitments to projected financial resources in the account for the next four fiscal years and requires automatic reductions in program apportionments associated with the account that cannot cover its commitments.⁴¹ The contract authority authorizations for transit have exceeded MTA revenue projections for the next four years, and therefore the Rostenkowski Test was triggered beginning in FY 2020.⁴² Congress has continued to enact laws that cancel or suspend the transit apportionment reductions required by the Rostenkowski Test since FY 2020.⁴³

To ensure that the HTF could continue to pay its obligations, Congress has transferred a total of \$275 billion from the GF and other sources into the HTF beginning in 2008.⁴⁴ Most recently, *IJA* transferred a total of \$118 billion to maintain solvency through FY 2026.⁴⁵

IV. PROGRAMS FUNDED BY THE HIGHWAY TRUST FUND

The HTF provides funding for a number of highway, transit, and highway safety programs (surface transportation programs) administered by the Federal Highway Administration (FHWA), the Federal Transit Administration (FTA), the Federal Motor Carrier Safety Administration (FMCSA), the National Highway Traffic Safety Administration (NHTSA), and the Office of the Secretary of Transportation. These agencies administer surface transportation programs in partnership with states, public transit agencies, and other local authorities. While Federal agencies provide financial and technical assistance, state and local partners select projects and carry out the programs on a day-to-day basis.⁴⁶

Congress most recently reauthorized surface transportation programs with enactment of *IJA*. The law reauthorizes Federal surface transportation programs through FY 2026. In total, it authorizes approximately \$530 billion for funding for Federal-aid highways, Federal transit, and highway safety programs over five years to improve our Nation’s infrastructure. Approximately \$382.9 billion is authorized from the HTF.⁴⁷ Of this total, approximately \$303.5 billion is administered by FHWA, \$69.9 billion by FTA, \$4.5 billion by FMCSA, and \$5.1 billion by NHTSA.⁴⁸ Of the remaining funds, *IJA* authorized \$89.1 billion in multiyear advanced appropriations from the General Fund, which is a change to the funding structure of highway and

³⁹ *Supra* note 4.

⁴⁰ HTF 101, *supra* note 18.

⁴¹ *Id.*

⁴² *Id.*

⁴³ *Id.*

⁴⁴ *Id.*

⁴⁵ IJA, Pub. L. No. 117-58, 135 Stat. 429.

⁴⁶ *Supra* note 4.

⁴⁷ IJA, Pub. L. No. 117-58, 135 Stat. 429 (numbers tabulated by Transp. and Infrastructure (T&I) Committee Staff).

⁴⁸ *Id.*

transit programs; and the remaining amount is budget authority subject to future appropriations acts.⁴⁹

IJA's five-year average funding for HTF programs administered by these modal agencies increased significantly compared to the same average under the previous authorization, the *Fixing America's Surface Transportation Act (FAST Act)* (P.L. 114-94). Specifically, HTF-derived funding for FHWA programs increased by 35 percent, FTA programs by 43 percent, FMCSA programs by 38 percent, and NHTSA programs by 36 percent.⁵⁰

V. FUNDING OPTIONS FOR THE HTF

Presuming that Congress continues to support the HTF as a funding mechanism for the Federal-aid highways, Federal transit, and highway safety programs, long-term changes to the funding structure of the fund are required. In order to rely solely on the HTF as a funding source, Congress must either increase revenue dedicated to the fund or reduce spending, or some combination of the two.⁵¹ However, Congress has not agreed on a long-term strategy. Considerations in the development of a long-term strategy include the Federal Government's responsibility for transportation funding, the proper distribution of expenditures on highways as opposed to mass transit, and other specific policy proposals.⁵²

Several options that would increase revenues into the HTF that have been discussed include:

- Raising motor fuel taxes and/or indexing the motor fuel tax to inflation.⁵³ This option would require a significant increase and may not be viable in the long-term as motor vehicles become more fuel efficient.⁵⁴
- Imposing a Federal tax on electric vehicles (EVs) and depositing the revenues into the HTF. Although this would address a fairness argument by requiring EV motorists that do not pay for their use of roads to pay into the HTF; it is unlikely that such a tax would, by itself, result in a sustainable HTF. In 2021, CBO testified that affects to the HTF would be limited while the number of EVs remains small.⁵⁵

⁴⁹ *Id.*

⁵⁰ *Id.*; FAST Act of 2015, Pub. L. No. 114-94, 129 Stat. 1312 (comparative numbers tabulated by T&I Committee staff).

⁵¹ CRS R47573, *supra* note 5.

⁵² *Id.*

⁵³ *Id.*

⁵⁴ Brianna Fernandez, *Raising the Gas Tax is Not a Long-Term Fix to the Highway Trust Fund*, AMERICAN ACTION FORUM (Apr. 24, 2018), available at [https://www.cbo.gov/publication/57138#:~:text=Lawmakers%20have%20several%20options%20for,movement%2C%20or%20on%20electric%20vehicles](https://www.americanactionforum.org/insight/raising-gas-tax-not-long-term-fix-highway-trust-fund/#:~:text=April%2024%2C%202018-.Raising%20the%20Gas%20Tax%20is%20Not%20a%20Long%20Term,for%20the%20Highway%20Trust%20Fund&text=As%20of%202021%2C%20the%20Highway,transit%20projects%20%E2%80%93%20will%20be%20insolvent.; Addressing the Long-Term Solvency of the Highway Trust Fund: Hearing Before the S. Comm. On Environment and Public Works, 117th Cong., (Apr. 14, 2021), available at <a href=).

⁵⁵ *Id.*

- Replacing or supplementing motor fuel taxes with a vehicle miles traveled (VMT) charge.⁵⁶ VMT pilot programs were first funded under the *FAST Act. IJJA* continued to provide funds for these pilot programs and required the Department of Transportation (DOT) to establish a Federal System Funding Alternative Advisory Board as well as a National VMT pilot program.⁵⁷
- Transfer general revenues from the GF into the HTF and augment HTF authorizations with advanced appropriations. Transferring funding into the HTF has been the de-facto funding policy to sustain the HTF for 18 years until FY 2026.⁵⁸

VI. WITNESSES

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⁵⁶ CRS R47573, *supra* note 5.

⁵⁷ The FAST Act of 2015, Pub. L. No. 114-94; IJJA, Pub. L. No. 117-58, 135 Stat. 429.

⁵⁸ CRS R47573, *supra* note 5.

Appendix 1: Current Highway Trust Fund User Fees⁵⁹

Tax Type	Tax Rate
Federal Motor Fuel Taxes	
Gasoline and gasohol	18.4 cents per gallon*
Diesel	24.4 cents per gallon*
Special Fuels:	
General rate	18.4 cents per gallon
Liquefied petroleum gas	18.3 cents per gasoline-equivalent gallon
Liquefied natural gas	24.3 cents per gallon diesel-equivalent gallon
M85 from natural gas	9.25 cents per gallon
Compressed natural gas	18.3 cents per gasoline-equivalent gallon
Other Federal Taxes on Truck Users	
Tires: (maximum rated load capacity)	
0-3,500 pounds	No Tax
Over 3,500 pounds	9.45 cents per each 10 pounds in excess of 3,500
Truck and Trailer Sales	12 percent of retailer's sales price for tractors and trucks over 33,000 pounds gross vehicle weight (GVW) and trailers over 26,000 pounds GVW
Heavy Vehicle Use	Annual tax: Trucks 55,000 pounds and over GVW, \$100 plus \$22 for each 1,000 pounds (or fraction thereof) in excess of 55,000 pounds (maximum tax of \$550)

* \$0.1 cent is deposited in the Leaking Underground Storage Tank Trust Fund

⁵⁹ *Supra* note 4.

Appendix 2: Federal Highway User Fees⁶⁰

February 2020
Table FE-21B

USER TAX	TAX RATE	EFFECTIVE DATE	DISTRIBUTION OF TAX			
			HIGHWAY TRUST FUND			GENERAL FUND
			HIGHWAY ACCOUNT	MASS TRANSIT ACCOUNT	LEAKING UNDERGROUND STORAGE TANK TRUST FUND	
Fuel Taxes (Cents per Gallon)						
Gasoline and Gasohol fuels	18.4	10/1/1997	15.44	2.86	0.1	-
Diesel and Kerosene fuels	24.4	10/1/1997	21.44	2.86	0.1	-
Alternative fuels (2)						
Liquefied Petroleum Gas	18.3 ⁽³⁾	1/1/2016	16.17	2.13	-	-
Liquefied Natural Gas	24.3 ⁽⁴⁾	10/1/2006	22.44	1.86	-	-
Compressed natural gas	18.3 ⁽³⁾	10/1/2006	17.07	1.23	-	-
Other Special Fuels	18.4	10/1/1997	15.44	2.86	0.1	-
Other Taxes - All Proceeds to Highway Account						
Tires	Tax is imposed on tires sold by manufacturers, producers, or importers at the rate of \$.0945 (\$.04725 in the case of a bias ply or super single tire) for each 10 pounds of the maximum rated load capacity over 3,500 pounds.					
Truck and trailer sales	12 percent of retailer's sales price for tractors and trucks over 33,000 pounds gross vehicle weight (GVW) and trailers over 26,000 pounds GVW. The tax applies to parts and accessories sold in connection with the vehicle sale.					
Heavy vehicle use	Annual tax: Trucks 55,000-75,000 pounds GVW, \$100 plus \$22 for each 1,000 pounds (or fraction thereof) in excess of 55,000 pounds Trucks over 75,000 pounds GVW, \$550					

(1) Source: Office of Highway Policy Information, Federal Highway Administration.

(2) Alternative fuels is any liquid other than gas oil, fuel oil or any product taxable under Section 4081 of the Internal Revenue Code (gasoline, diesel, kerosene, and diesel-water emulsion.)

(3) Changes to tax rate included in the Surface Transportation and Veterans Health Care Choice Improvement Act of 2015. Amounts for these products are defined as having a rate "per energy equivalent of a gallon of gasoline". Computation details can be found in 26 USC 4041.

(4) Changes to tax rate included in the Surface Transportation and Veterans Health Care Choice Improvement Act of 2015. Amounts for these products are defined as having a rate "per energy equivalent of a gallon of diesel". Computation details can be found in 26 USC 4041.

⁶⁰ DOT, FHWA, *Highway Statistics Series*, (2020), available at <https://www.fhwa.dot.gov/policyinformation/statistics/2020/fe21b.cfm>.