

**PROVISIONS GOVERNING THE ALLOCATION FOR HIGHWAY PURPOSES OF CERTAIN STATE TAXES, FEES, AND APPROPRIATIONS
(OTHER THAN HIGHWAY-USER REVENUE)**

BASED ON INFORMATION OBTAINED FROM STATE
AUTHORITIES AND FROM STATE LAW CODES

TABLE S-106
STATUS AS OF JANUARY 1, 2008

STATE AND SOURCE OF FUND	NAME OF FUND OR AGENCY	AMOUNT OR PROPORTION	OBJECTS OF EXPENDITURE	REMARKS	STATE CODE SECTION
ALABAMA					
Lubricating Oil Excise Tax (4 cents per gallon)	State Public Road and Bridge Fund	Net revenue	See Table MF-106 for authorized distribution.		40-17-223
Lubricating Oil Inspection Fee (15 cents per gallon)	State Public Road and Bridge Fund / Agriculture Fund	Net revenue	See Table MF-106 for authorized distribution.		8-17-91
ARIZONA					
Sales Tax	Highway-User Revenue Fund	Allocation	See Table MF-106 for authorized distribution.	If annual increase in sales tax revenue exceeds 7 percent, a portion of the State general fund share (by formula) is transferred to this fund.	42-1342
Motor-Vehicle License Tax	Highway-User Revenue Fund	31.5 percent	See Table MF-106 for authorized distribution.	Motor-Vehicle License Tax equal to \$4 per \$100 assessed value (minimum fee \$10 per year).	28-1591
ARKANSAS					
Severance Tax on Natural Resources	County Highway Fund	12.5 percent of 97 percent	Construction, maintenance and administration of county roads.	Represents 12.125 percent of gross receipts collected by the Commissioner of Revenue and returned to county of origin. Distribution excludes receipts from timber and timber products.	26-58-124
Additional 3 cents per ton Severance Tax on Stone and Crushed Stone	County Highway Fund	87.5 percent of 97 percent	Construction, reconstruction, maintenance and repair of county roads and bridges.	Represents distributions of 12.5 percent and 75 percent of 97 percent of gross receipts collected by the Commissioner of Revenue. The 12.5 percent portion is returned to county of origin, and the 75 percent portion is distributed to the County-Aid Highway Fund to be allocated by formula. (See Table MF-106).	26-58-113
Proceeds from Sale of Pine grown on State Highway right-of-way	State Highway and Transportation Department Fund	50 percent	See Table MF-106 for authorized distribution.		19-6-405
CALIFORNIA					
4.75 percent Sales and Use Tax on Motor-Vehicle Fuels	Public Transportation Account State Transportation Fund	Net revenue	State and local transportation planning and transit support.		Rev & Tax 7102
COLORADO					
Specific Ownership Tax on Motor Vehicles:					
Class A - For Hire Vehicles	County and City General Fund	All	Construction, maintenance and administration of the county highway system.	Collected by Department of Revenue and apportioned to counties and cities in proportion to the State highway system mileage of each.	42-3-107
Specific Ownership Tax on Classified Personal Property	Special Purpose Account, Highway- Users Tax Fund	50 cents on each item of classified personal property. Remainder retained by the county in which vehicle registered.	Operation of a statewide distributive data processing system for processing motor-vehicle registration and title documents.	Collected by County Clerk and Recorder acting as an agent for the Department of Revenue.	42-3-107

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COLORADO (continued)					
Gross Proceeds Tax on Gaming	State Highway Fund	Appropriation	Intended for proposed or anticipated transportation needs attributed to limited gaming, and to reimburse CDOT for emergency repairs and road modifications attributed to limited gaming activities.	Appropriations may be made from the initial 50 percent distribution to the State General Fund and from 50 percent of the unexpended balance in the Limited Gaming Fund.	12-47.1-701(1)
FLORIDA					
Aviation Fuel Tax:	Department of Revenue	Amount required	Refunds	Refunds are not to exceed 0.6 percent of wages to an air carrier's instate employees.	206.9855
6.9 cents per gallon Excise Tax on All Aviation Fuel	General Revenue Fund	7.3 percent	Service charge for general State government expense and review of agency programs and budgets.		215.20
	State Transportation Trust Fund	See remarks	See Table MF-106 for authorized distribution.	Net revenues are deposited in the State Transportation Fund. Aviation fuel tax revenues are used to support an aviation and airport work program which is administered by the Department of Transportation. The program includes airport access transportation projects that improve direct airport access and are on airport property.	206.9845; 332.007
Rental Car Surcharge: (\$2.00 per day for first 30 days)	State Transportation Trust Fund	See remarks	See Table MF-106 for authorized distribution.	After the assessment of the 7 percent service charge for general government and administrative costs are paid, 80 percent of revenues are distributed to the State Transportation Fund. Other distributions include: 15.75 percent to the Tourism Promotional Trust Fund, and 4.25 percent to the International Trade and Promotion Trust Fund.	212.0606; 215.20
GEORGIA					
3 percent Sales Tax on Motor Fuel used on Highways	State General Fund	All	See Table MF-106 for authorized distribution.	This is the "Second Motor-Fuel Tax". Motor-Fuel is also subject to 1 percent of the regular 4 percent State sales tax. Proceeds from that 1 percent are used for State general purposes. Nonhighway fuel is subject to the regular State sales tax.	91A-5015; Constitution 2-1406(b)(1)
HAWAII					
\$2.00 Annual Insurance Underwriters Fee	Driver Education Fund	All	Driver education.	University of Hawaii Community College administers driver education program for motorcycle and motor scooter operators.	431:10G-107
Rental Motor Vehicle Surcharge Tax (\$2.00 per day)	State Highway Fund	All	See Table MF-106 for authorized distribution.		251-5
Tour Vehicle Surcharge Tax (see remarks)	State Highway Fund	All	See Table MF-106 for authorized distribution.	\$65.00 per month for each tour vehicle over 25 seats. \$15.00 per month for each tour vehicle with 8 to 25 seats.	251-5
ILLINOIS					
	-	-	-	As of April 1, 2000, that portion of general sales tax revenue which had been transferred to the Motor Fuel Tax Fund was discontinued	35 ILCS 120/3
IOWA					
Petroleum Diminution Fees	Road-Use Tax Fund	All	Construction, maintenance, and supervision of public roadways.	Total volume of fuel deposited in an underground tank multiplied by a diminution rate of .1%, multiplied by a cost factor determined by the Iowa	424.3(5)

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IOWA (continued)				Comprehensive Underground Storage Tank Board to yield the greater of either an amount calculated to yield \$17,000,000 per year, or \$10 (affectively 1 cent per gallon). Reviewed at least annually.	
5 percent Sales Tax on Auto Rentals	Road-Use Tax Fund	All	Construction, maintenance, and supervision of public roadways.		422C.5
Charges on the Use of Highway Right-of-Way	Living Roadway Trust Fund	All	Development and implementation of integrated roadside vegetation plans.	Program is administered by State Department of Transportation. Revenue to be expended: 56 percent on State Dept. of Transportation projects,	314.20, 314.21
5 percent Use Tax on New and Used Motor Vehicles	County General Funds	\$1.00 from each tax payment collected	General purposes.		423.14(2)a
	Department of Inspections and Appeals	Appropriation	Salaries, support, maintenance, and miscellaneous purposes.	\$1,543,342 appropriated for FY2008.	217(14) 2007 Acts of the G.A.
	Remainder Distributed as follows:				423.26
		80% of revenue:			423.43(1)
	Comprehensive Underground Storage Tank Fund	25%, up to \$4,250,000 quarterly	To fund corrective action for petroleum releases into the environment.		
	State General Fund	Amount required, not to exceed \$2,000,000 per yr.	For payment of obligations or leases guaranteed by the Iowa Rail Finance Authority.	To be appropriated to the Iowa Rail Finance Authority	3271.26
	Road Use Tax Fund	Remainder			423.43(2)
		20% of revenue			
	Primary Road Fund	one-half	For use on the commercial and industrial highway network.		
	Road Use Tax Fund	one-half	Construction, maintenance, and supervision of public roadways.		
KANSAS					
5.3 percent Sales Tax	State Highway Fund	13/106 of revenue collected	See Table MF-106 for authorized distribution.	Equivalent to a 0.65 percent tax (13/106 of 5.3 percent) . Remaining 4.65 percent deposited in State General Fund.	79-3620; 79-3710
Property Tax Fund	Special City and County Highway Fund	\$12 to \$14 million per fiscal year	See Table MF-106 for authorized distribution.	Amounts are collected in the General Fund. Two transfers are made per year to the Special City and County Highway Fund.	79-3425i; 79-6a04; 79-6a10
KENTUCKY					
Coal Severance Tax and Natural Resources Severance and Processing Taxes	Local Government Economic Assistance Fund	12 percent of coal severance taxes; 50 percent of severance taxes on minerals other than coal.	30 percent must be expended on coal haul road system; 70 percent may be expended for mass transit systems, roads and streets, public safety, environmental protection, health, recreation, libraries, social services, industrial and economic development, vocation education, workforce training, or secondary	Collected by the Revenue Cabinet. Distribution and grant programs administered by Finance Cabinet. 10 percent of the funds distributed to the counties (see below) from the coal and mineral severance taxes will be allotted to incorporated cities in those counties on the basis of population.	42-450; 42-4585

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KENTUCKY (continued)	Each coal-producing county	90 percent of Coal Severance Tax proceeds	See above	2/3 distributed to counties on basis of severance tax collections, 1/3 distributed equally based on per capita income, ton miles of resource roads and population.	42.470
	Non-coal producing county	10 percent of Coal Severance Tax proceeds	See above	Distribution on basis of 30 percent geographic area, 40 percent ton-miles and 30 percent per capita income.	42.470
	Mineral-producing counties	All proceeds except those derived from coal	See above	Distribution based on tax collected on minerals severed in each county.	42.470
	Coal Severance Tax	State Road Fund	See remarks	Payment of lease rentals to Kentucky Turnpike Authority for resource recovery roads debt service.	Allocation of coal severance taxes to the Road Fund will occur only in the event that Road Fund resources are insufficient to meet lease rental payments.
LOUISIANA					
Mineral Leases on State-Owned Land	Parish Royalty Road Fund	10 percent of royalties	Construction of roads; operation and maintenance of automobile ferries.	Collected by Department of Natural Resources. Credited to parish where production occurred and subject to expenditure by the State Department of Transportation and Development.	30:136
MARYLAND					
7 percent Corporate Income Tax	Gasoline and Motor-Vehicle Revenue Account	10.714286 percent of net revenues	See Table MF-106 for authorized distribution.	Department of Transportation's share is pledged to Consolidated Transportation Bonds.	TG 10-105
	General Fund	\$30,928,000	General purposes.		TG 2-614
		Remainder	Distribution as follows:		TG 2-615
					TG 2-616
MICHIGAN					
6 percent Sales Tax on Motor Fuel, Motor Vehicles, and Auto Parts	Comprehensive Transportation Fund	See remarks	See Table MF-106 for authorized distribution.	Receives not less than 6.975 percent (27.9 percent of 25 percent) of revenues.	205.75
MISSISSIPPI					
Other Oil Tax, 5.75 cents per gallon on all Other Oil, except oil used in aviation	State Highway Fund and County Road Fund	All	See Table MF-106 for authorized distribution.	Collected by State Tax Commission.	27-5-101; 27-57-315
Sales Tax (see remarks)	Incorporated cities, towns, and villages	18.5 percent of net sales tax revenue returned to municipality where generated	Road, bridge, and street construction.	Excludes sales tax revenue generated from mining activities or from contractor services.	27-65-75

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MISSISSIPPI (continued)	Incorporated cities, towns, and villages	\$13,500,000	Road, bridge, and street construction.	\$1,125,000 distributed monthly. Allocated on basis of sales of gasoline and diesel fuel.	27-65-75		
	State Aid Road Fund	\$3,000,000	Construction and reconstruction of state-aid road system, and administrative costs of division.	\$250,000 distributed monthly.	27-65-75		
	Motor Vehicle Ad Valorem Tax Reduction Fund	Net revenue from sales tax on sale of personal property and the additional tax on retail sales of private carriers of passengers and light carriers of property.	To pay counties for the reduction in motor vehicle ad valorem tax revenues incurred by local taxing districts as a result of the ad valorem tax credit for private carriers of passengers and light carriers of property.	Also receives sales tax revenues for rental or lease of private carriers.	27-65-75		
	3.5 percent Sales Tax on Contractors	State Highway Fund	See remarks	Construction, reconstruction of highways, or debt service on highway bonds.	Dedicated to the "Four-Lane Highway Program" from proceeds of tax on contracts for "Construction and Reconstruction of Highways under Four-Lane Highway Program."	27-65-75	
MISSOURI	Department of Revenue	4 percent Use Tax on Purchase Price of Motor Vehicles (only applies when sales tax is not applicable)	3 percent use tax	Distribution as follows:	Collected by Department of Revenue.	144.440	
		Amount required	Expenses of administration and enforcement of use tax.		144.445		
		Remainder	Construction, reconstruction and maintenance of State Highway System.	See Table MF-106 for authorized distribution and expenditures.	144.445		
	State Highways and Transportation Department Fund	Additional 1 percent use tax	Distribution as follows:	A Missouri constitutional amendment effective January 1, 1980, provided that an increase in State license fees and taxes on certain motor vehicles in effect January 1, 1980, shall be distributed: 75 percent to the State Road Fund, 15 percent to the cities and 10 percent to the counties.			
		State Road Fund	75 percent	See Table MF-106 for authorized distribution.		Constitution Art. 4 §30(b)(3)	
		Incorporated Cities and Towns	15 percent	See Table MF-106 for authorized distribution.		Constitution Art. 4 §30(b)(3)	
		County-Aid Road Trust Fund	10 percent	See Table MF-106 for authorized distribution.		Constitution Art. 4 §30(b)(3)	
		4.225 percent Sales Tax on Motor Vehicles and Trailers	State Road Fund	1/2 of 3 percent sales tax	Distribution as follows:	Collected by the Department of Revenue.	144.020
			State Road Fund	73 percent	See Table MF-106 for authorized distribution.		Constitution Art. 4 §30(b)(2)
			State Transportation Fund	2 percent	For public transit and other transportation purposes.	Expended under direction and supervision of the Highway and Transportation Commission.	Constitution Art. 4 §30(b)(2)
Incorporated Cities and Towns	15 percent		See Table MF-106 for authorized distribution.	(Same distribution formula as motor fuel.)	Constitution Art. 4 §30(b)(2)		
County-Aid Road Trust Fund	10 percent	See Table MF-106 for authorized distribution.	(Same distribution formula as motor fuel.)	Constitution Art. 4 §30(b)(2)			

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MISSOURI (continued)		1/2 of 3 percent sales tax	Distribution as follows:		
	State Road Bond Fund	75 percent	State Road Bond Debt Service	As of 7-1-08, 100 percent of the 2 percent will be deposited into the State Road Bond fund and none of the Sales Tax on Motor Vehicles and Trailers will go to the State General Revenue Fund.	Constitution Art. 4 §30(b)(2)
	State General Revenue Fund	25 percent			
		1/2 of additional 1 percent sales tax	Distribution as follows:		
	State Road Fund	73 percent	See Table MF-106 for authorized distribution.	A Missouri constitutional amendment effective January 1, 1980, provided that an increase in State license fees and taxes on certain motor vehicles in effect January 1, 1980, shall be distributed: 75 percent to the State Road Fund, 15 percent to the cities and 10 percent to the counties.	Constitution Art. 4 §30(b)(3)
	State Transportation Fund	2 percent	For public transit and other transportation purposes.	Expended under direction and supervision of the Highway and Transportation	Constitution Art. 4
	Incorporated cities and towns	15 percent	See Table MF-106 for authorized distribution.		Constitution Art. 4 §30(b)(3)
County-Aid Road Trust Fund	10 percent	See Table MF-106 for authorized distribution.		Constitution Art. 4 §30(b)(3)	
		1/2 of additional 1 percent sales tax			
	School District Trust Fund	100 percent			
MONTANA	STATE GENERAL FUND	\$3,050,205	-	This amount will increase by 1.5% each State Fiscal year beginning July 1, 2008	MONTANA Montana codes annotated
NEBRASKA					
State Excise Tax on Motor Vehicles	Highway Trust Fund	All	See Table MF-106 for authorized distribution.	Collected by State Tax Commissioner.	77-1240.01
NEVADA					
Sales Tax	Carson City, Churchill Nye & White Pine counties	0.25%	Public Roads		A377.030
New Development Tax	Clark County Washoe County (Impact Fee)	\$0.50/\$500 Based on number of service units in the new development	Construction, Maintenance of Roads. Capacity-only improvements on regional roads.		278.710 278B.230
Room Tax	Clark County	1.0%	Construction, maintenance of roads.		244.3351

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NEVADA (continued)					
Property Tax	Counties with population over 100,000	12% of \$0.05/\$100 AV ad valorem for capital projects as of July 1, 2008. Scheduled increases until 2012.	Construction, Maintenance, and Improvements of roads in that county.		354.59815
Rental Car Tax	Applies statewide, currently Clark County and Washoe County primarily	Remainder of 1/4 of up to 4% recovery surcharge for vehicle licensing and taxes paid by lesser after distribution for earmarked non-highway projects.	Must be used exclusively for the construction, reconstruction, improvement and maintenance of highways in that county.		482.313 244A.810 through 244A.870
Governmental Services	Clark County Churchill County White Pine County	1¢ per dollar of vehicle valuation as defined by statute.	Construction, Maintenance, and Improvements of highways with limited access in that county.		371.045 371.047
Jet Fuel Tax	Clark County	Up to 4 cents per gallon	Must be used by the governmental entity receiving it to pay the cost of transportation projects related to airports, including access on the ground to airports.		365.203 365.545
NEW MEXICO					
Severance Tax on Natural Resources, Oil and Gas	Severance Tax Bonding Fund State Road Fund	All Appropriation	Debt service on severance tax bonds authorized by the legislature for a variety of projects, including some highway projects. Specific local road projects.	Severance tax rates are indexed to CPI. may be adjusted for extended periods of low prices for oil. See appendix to Chapter 7, Article 27 for authorizations from bond proceeds.	7-1-6.23; 7-27-8
NORTH CAROLINA					
3 percent Use Tax on Retail Value of Motor Vehicles	General Fund State Highway Trust Fund	\$172,543,306.00 Remainder	General purposes. See Table MF-106 for authorized distribution.		105-187.9 105-187.9
NORTH DAKOTA					
\$.04 per gallon special fuel and 2 percent LPG excise tax on fuel used for nonhighway purpose. \$.02 per gallon special fuel and 1 percent LPG for heating fuel.	Highway Tax Distribution Fund	All	See Table MF-106 for authorized distribution.	Collected by Motor Fuel Tax Section. (Tax applies to consumer sales of agricultural, railroad, industrial, and heating fuel.)	57-43.2-03; 57-43.2-18
OKLAHOMA					
Boat and Motor License and Excise Taxes, Motor Vehicle Excise and Rental Taxes, Manufactured Home Taxes	State, County and City Road and Street Funds	4 percent of the 3.25 percent excise tax of vehicle valuation, 6 percent rental tax	See Table MF-106 for authorized distribution.	Various highway and nonhighway related fees and taxes are distributed for highway and nonhighway purposes as shown on Table MV-106. The other State taxes listed here support highway functions to the extent that highway allocations exceed highway revenues in any given year.	47-1104; 68-2102, 68-2103

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OKLAHOMA					
(continued)					
Severance Tax on Natural Resources	County Highway Construction and Maintenance Fund	10 percent	Construction and maintenance of county roads.	Collected by State Tax Commission. Proceeds distributed to county of origin.	68-1004
SOUTH DAKOTA					
Replacement of Big Game Licenses (10%)	Transferred from State Highway Fund	\$1,033,269.10	Construction and maintenance of township highways.	Distributed to county of origin.	31-2-14.3
3 percent Excise Tax on New and Used Motor Vehicles	State Highway Fund	All	Construction and maintenance of State highways.	Collected by county treasurers at time of registration.	32-5B-17
4.5 percent Gross Receipts Tax on Vehicle Rentals of 28 days or less	State Highway Fund	All	Construction and maintenance of State highways.	Tax is in addition to use tax (Chapter 10-46) and retail sales and service tax (Chapter 10-45). Tax is in lieu of excise tax on new vehicles (§32-5B-17).	32-5B-20
3 percent Sales Tax on Purchase Price of Mobile Homes	Motor Vehicle Fund	15 percent	Defray costs of titling, registration and unusual use of the highway.		32-5-16.2
	County Highway Fund	85 percent	Construction and maintenance of county roads.	Retained by county in which collected.	32-5-16.2
TENNESSEE					
Environmental Assurance Fee: 0.4 cents per gallon	Petroleum Underground Storage Tank Fund	0.4 cents per gallon	To provide for the stability of the petroleum underground storage tank fund.	Any deposits to the fund which would result in the balance exceeding \$50,000,000 shall be transferred to the Highway Fund.	67-3-20007 68-215-110
Special Privilege Tax of 1 cent per gallon, and Export Tax of 0.0005 cent per gallon	Local Government Fund	\$12,017,000 annually	County roads and city streets.	\$381,583 to counties and \$619,833 to cities per month based on population. \$10,000 per month of cities' share allocated to University of Tennessee, Center for Government Training.	67-3-0006(b)
	State General Fund	2 percent	Administration.		67-3-0006(a)
	Highway Fund	Remainder	Construction and maintenance.		67-3-0006(a)
Coal Severance Tax	Counties	Net revenues after administrative costs	County highways and stream cleaning.	Collected by State Department of Revenue.	67-7-110
Mineral Severance Tax	County Road Fund	Net revenues after administrative costs	Construction, maintenance and repair of county road system.	Collected by State Department of Revenue.	67-7-201; 67-7-207
TEXAS					
6.25 percent Excise (Sales) Tax on Lube Oil used in Motor Vehicles	State Highway Fund	All	See Table MF-106 for authorized distribution.	Collected by State Comptroller on that portion of motor oils and lubricating oils consumed on public highways.	TAX 151.801

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TEXAS (continued)					
Lease Rental of State Highway Right-of-way and Air Space Rights	State Highway Fund	All	See Table MF-106 for authorized distribution.		6673a-1
UTAH					
4.65 percent Sales and Use Tax	Transportation Fund	1/16 percent of tax	Used for transportation projects.	Began July 1, 2003.	59-12-103 72-12-102
	Corridor Preservation Fund	Up to .25% Sales & Use Tax	Preserve hwy corridors, acquisition costs, LT SW	This is a local option for the county to do if they feel necessary.	59-12-1703(2)(b) (ii) (Sales tax)
		Up to \$10 registration fee	Trans Planning	Only a few counties collect this tax.	41-1a-1222 (vehicles rag fee) 72-2-117.5
	Department of Transportation	50 percent of the cost of each improvement project	Used for critical highway needs.		72-3-207
	Transportation Fund (B&C Roads)	30%	Transferred to UDOT 30% of highway-user taxes and fees minus funds to Public Safety, Tax Commission, Travel Council, and other state agencies and placed in the Class B and Class C roads account.	See Table MF-106 for authorized distribution.	72-2-107 72-2-108
	Centennial Highway Fund	1/64th percent tax rate. 8.3% of state revenues.	For sole use of costs of construction, reconstruction or renovation of State and Federal Highways	Began on January 1, 2000 General Obligations Bond pay off in 2020.	59-12-103(7)(a); 72-2-118
State General Fund		90,000,000	For sole use of costs of construction and reconstruction of State and Federal Highways	Take Effect 1/1/08	59-12-103(10)
General Fund	Critical Highway Needs Fund	90,000,000	For sole use of costs of construction and reconstruction of State and Federal Highways	Take Effect 1/1/08	59-12-103(10)(b) 72-2-125(4), 72-2-125(6)
2.5 percent Motor Vehicle rental tax	Corridor Preservation Revolving Loan Fund	Remainder	Used to fund loan applications made by Utah Department of Transportation at the request of local governments.	Funds are used by the Utah Department of Transportation to acquire real property for right-of-way, pay interest on debts incurred, and for administrative costs up to 1.5 percent.	59-12-1201; 72-2-117
	Tollway Restricted Special Revenue Fund	All	Establish, expand, and operate tollways and related facilities including design, construction, reconstruction, operation, maintenance, enforcement, impacts from tollways, and the acquisition of right-of-way. acquisition of right-of-ways.	Express Toll Lane	72-2-120; 72-6-118
VIRGINIA					
Sales Tax	Transportation Trust Fund	1/7 of total receipts	See Table MF-106 for authorized distribution	Fund receives 1/2 percent of 3 1/2 percent sales tax.	58.1-638
General Fund	Transportation Trust Fund	2/3 of General Fund Balance			§ 2.2-1514.
VIRGINIA					

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Bureau of Insurance	Priority Transportation Fund	1/3 of total insurance premiums collected by the Bureau of Insurance	Priority Projects		§ 58.1-2531
Recordation Tax	Comptroller	3 cents of total tax	2 cents to Mass Transit 1 cent to Highway Maintenance and Operation Fund		§ 58.1-815.4
WASHINGTON					
Public safety and education assessment on traffic fines and penalties.	Public Safety and Education Account	Appropriation	Traffic safety education, highway safety, and winter recreation parking		43.08.250
WYOMING					
4 percent Sales Tax on Propane, Butane, Liquefied Gas and Compressed Natural Gas	State Highway Fund	10 percent	Construction, maintenance and administration of State highways. (See Table MF-106)		39-15-111(e) 39-15-104
1 percent severance tax on surface coal and underground coal	State Highway Fund	All	Construction, maintenance and administration of State highways. (See Table MF-106)	This distribution is effective until July 1, 2001 when these tax revenues will be distributed to the Severance Tax Distribution Account. See remarks below. The road construction funds of certain counties receive a share of a 2.25 percent sub distribution.	39-14-111(d)(iii) 39-14-801(c)(v) 39-14-111(f)(ii)
2 percent severance tax on crude oil, lease condensate and natural gas	State Highway Fund	1/3 of revenues	Construction, maintenance and administration of State highways. (See Table MF-106)	This distribution is effective until July 1, 2001 when these tax revenues will be distributed to the Severance Tax Distribution Account. See remarks below.	39-14-211(d)(iii) 39-14-801(c)(v)
Severance Tax Distribution Account	State Highway Fund	See remarks	Construction, maintenance and administration of State highways. (See Table MF-106)	Effective July 1, 2001, revenues generated from severance taxes will be deposited in the Severance Tax Distribution Account. The State Highway Fund will then receive 3.53 percent of deposits in the account. On July 1, 2001 and on July 1 of the following even-numbered years, the State Park Road Account will receive from the 3.53 percent distribution an amount necessary to bring the unencumbered balance to \$500,000.	39-14-801(c)(v)