#### PRELIMINARY MINUTES

#### SPECIAL COMMITTEE ON TRANSPORTATION AND UTILITIES

August 11 and 12, 1977 Room 529S - State House

#### Members Present

Representative Lee Hamm, Chairman
Representative Robert Talkington, Vice-Chairman
Senator Mike Johnston
Senator Tom Rehorn
Senator John Vermillion
Representative Arnold Anderson
Representative Clifford Campbell
Representative Arden Dierdorff
Representative James H. Guffey
Representative Ivan Sand
Representative Jack Shriver

### Staff Present

Hank Avila, Kansas Legislative Research Department Bob Haley, Kansas Legislative Research Department Alan Alderson, Revisor of Statutes Office

#### Conferees Present - August 11

A. L. Tyree, Interstate Registration Bureau, Topeka, Kansas Mary Turkington, Kansas Motor Carriers Association, Topeka, Kansas Dick Brown, Legislative Post Audit, Topeka, Kansas Jeff Brewer, Legislative Post Audit, Topeka, Kansas Janice Marcum, Department of Revenue, Topeka, Kansas O. D. Turner, Kansas Department of Transportation, Topeka, Kansas John McNeal, Kansas Department of Transportation, Topeka, Kansas

### Conferees Present August 12

John McNeal, Kansas Department of Transportation, Topeka, Kansas Sara Langland, Kansas Department of Transportation, Topeka, Kansas J. O. Adams, Kansas Department of Transportation, Topeka, Kansas Dick Worner, Kansas City, Kansas

#### August 11, 1977 Morning Session

Chairman Hamm called to order the meeting of the Special Committee on Transportation at 10:00 a.m. He stated that Kansas needed to decide whether to adopt the International Registration Plan, and called on Mr. A. L. Tyree to explain proposed H.B. 2587.

Mr. Tyree called attention to two memorandums (Exhibit I.) One memo dated August 8, 1977, directed to Alan Alderson, related to proposed amendments to H.B. 2587. The other memo, dated August 11, 1977, directed to the Director of Vehicles, was a summary explanation of proposed H.B. 2587. With regard to the provision of the proposed bill, there was considerable discussion regarding the penalty section of the proposed bill. A suggestion was made that discretionary language on page 21 be added on page 18. It was also suggested that if the proposed bill became law an appeal provision be added.

Miss Turkington inquired if the 5 percent penalty figure in the proposed bill is comparable to other states, e.g., Missouri. Miss Turkington pointed out that this is an area that should be reviewed. She stated that perhaps an "amount not to exceed 5 percent" would be more appropriate. Miss Turkington stated that the Kansas Motor Carriers Association is following closely the audit procedures of the IRP. She indicated that the plan now provides that any jurisdiction may audit any carrier's records; the carrier not only has to produce those records but can be required to pay the cost of the audit, to say nothing of the additional 5 percent penalty.

Miss Turkington also objected to the suggestions that a cashier check be required. She pointed out that this procedure would constitute a burden to the carrier since there are those who are able to pay their own way.

Regarding the refund section, Mr. Alderson stated that under the IRP booklet, it appeared that the collection and refund of fees are the responsibility of individual states. He asked if there was a move for other states to reciprocate. Mr. Tyree responded that there was a recommendation to do so. He added that there should be statutory authority to carry this out. He felt that there should be equal protection to the state and the people of the state.

Mr. Tyree then called attention to page 18, line 670. He suggested that this subsection be struck in its entirety because it is currently being handled by the Kansas Corporation Commission and by the Property Evaluation Division. (The section deals with the assessment of vehicles for taxation). Mr. Tyree stated that the subsection would be unnecessary and unworkable.

The meeting was recessed until 1:30 p.m.

### Afternoon Session

Chairman Hamm reconvened the meeting and introduced Bob Haley who presented a memorandum dated August 3, 1977, entitled "Legislative History of the State Freeway System," and a second memorandum dated August 10, 1977, entitled "Projection of Freeway Program Fund Balances." (Exhibits II and III.)

Following Mr. Haley's presentation, Representative Dierdorff asked for clarification regarding the feasibility of toll roads on the freeway system.

Mr. Turner stated that he was not sure what the intent of 1972 S.B. 137 was. He stated that he was of the opinion that the Department of Transportation had the authorization to conduct such a study if desirable and if thought feasible recommend toll roads to the Legislature. Mr. Turner indicated that he did not interpret S.B. 137 to be 100 percent self-supporting through bond funding. He added that neither the Highway Commission nor DOT had ever conducted toll road feasibility studies, although several studies have been authorized.

Mr. McNeal stated that DOT made a study of several sections they felt had the greatest possibility for toll roads — corridors on 54 west of Wichita and segments of highway 69. He pointed out that these sections were viewed from the standpoint of whether the toll revenues would provide 100 percent of the cost of operation and debt service bonds. He added that the reason that DOT did not report its finding was that in their interpretation of the bill, they did consider these particular toll roads feasible.

Representative Dierdorff asked what the difference would be if DOT conducted such studies today. Mr. McNeal replied that feasibility studies made by consultant studies show that it would be less feasible than earlier studies.

Representative Dierdorff asked if DOT made the feasibility studies. Mr. McNeal replied that those he mentioned that were not made by DOT.

Representative Shriver inquired if consulting firms made studies on similar routes that the Department had made studies on, and if so, had a comparison been made. Mr. McNeal replied that there was a difference in time when the studies were made, therefore no direct comparisons were made.

Senator Johnston asked if the term "feasible" as referred to in the studies referred specifically to revenues derived that would retire the debt service. Mr. McNeal replied in the affirmative.

Representative Dierdorff asked if there was a greater need for maintenance on the freeway system than on the rest of the highway system. He raised the question of taking highway funds for the freeway system from the rest of the state system. Mr. Turner replied that meant that DOT would charge the freeway system maintenance to the freeway fund because such funds would be needed to maintain the remaining part of the primary system.

Mr. McNeal pointed out that DOT actually considers this funding method a deferred charge. He indicated that as long as DOT could, with cash flow, handle the maintenance out of the highway general fund it would leave money in the freeway construction fund that earned money. He indicated that if the highway general fund cash balance is invested, it does not come back to highways. By deferring payment DOT feels it gets more money for highways, although that money's interest goes to the freeway system.

Senator Johnston asked how the above policy affects funds available for 3-R work. Mr. McNeal replied that in the long term it did not. Mr. McNeal added that it was a cash flow proposition to obtain maximum returns for highways by being able to invest through freeway funds.

Representative Sand inquired if projections through 1984 took into consideration changes in costs. Mr. Haley replied that the figures were based on projected costs and believed that the DOT inserted an inflation factor.

Chairman Hamm called on Mr. Brown, who directed attention to "Program Audit Summary - The Planning and Construction of The State Freeway System" (Exhibit IV).

Mr. Brown introduced Mr. Brewer. His remarks entitled "Declining Highway Revenues," are attached to file copy of the minutes, Exhibit V.

Mr. Brewer outlined the findings of the audit. Among the findings of the audit were that the freeway system would run out of money while it was less than 25 percent complete, and that this would happen sometime around 1980. He stated that the audit stressed the need for quick decision in continued funding because of the lead time needed to plan and design new roads. Mr. Brewer also pointed out that the audit indicated that several possible sources of revenue were available to supplant exhausted bond funding, all of which involved new taxes.

Next to appear before the Committee was Ms. Janice Marcum from the Department of Revenue. Ms. Marcum presented to the committee estimates of additional revenue from increases in the motor fuel tax and from increases in motor vehicle registration fees (Exhibit VI).

Chairman Hamm then called on Mr. O. D. Turner to offer his views concerning Proposal No. 64.

Mr. Turner began by stating that with regard to new construction, DOT's basic policy was that where the need could be satisfied by rehabilitating, upgrading, and reconstruction, then those methods were being utilized.

With regard to the five-year program, Mr. Turner indicated that about 70 or 75 percent of the work was 3-R type improvements, which also included roads and bridges. He pointed out that Kansas has a 135,000 mile road system and furnishes 60 miles of highways for 1,000 people. He added that of the other two states with more mileage, Texas provides 11 or 12 miles per 1,000 people, and California provides 16 miles per 1,000 people. Mr. Turner added that this only points out that the population base Kansas has to support is different than those other two states that have a higher mileage.

From the standpoint of maintenance for the system, Mr. Turner pointed out that the 1976 sufficiency rating indicated a loss of three or four percentage points in the condition of the system.

Mr. Turner stated that with regard to federal programs, there was a great deal of concern in the Congress in the coming 1978 Highway Act to provide more money for the rehabilitation of the primary system and to concentrate on the replacement of structurally deficient bridges of which Kansas has many.

Mr. Turner called the Committee's attention to the Performance Report issued by DOT every month after every letting. He pointed out that the last report indicated that after the last letting in the fiscal year, the Department had accomplished 108 percent of the miles of improvement that had been projected, or 96 percent of the projects. He stated that the Department, however, had only obligated 74 percent of the moneys projected. Mr. Turner said that, in his opinion, it would be desirable for the Department to have the planned production capacity to obligate the remaining 26 percent of the funds. He added that the Department does not have the planned production capability to design those plans as moneys become available.

With respect to personnel, Mr. Turner indicated that the Department is understaffed by 23 people in the Design Department, and by 24 or 25 people in the Planning and Programming unit. He stated that most were vacancies that the Department has been unable to fill. He added that H.B. 2172 increased the number of design contracts to consultants. Mr. Turner pointed out that the Department is shifting the burden of designing the 3-R projects to field forces, which is a decentralization of organization. This change will provide the field forces with paperwork and some training that was previously done centrally.

Mr. Turner stated that the long-range viewpoint is not clear. He said that the energy situations made the future difficult to predict. He added that the Department had a new forecast and that it was selling bonds and forecasting in conjunction.

Mr. Turner pointed out that if the national goals in the energy program are achieved after the next three, four or five years, the state can look forward to a reduction in revenues. He indicated that much will depend on what kind of legislation the Federal Congress will pass in the next several months. He stated that if any federal tax is passed on gasoline, a significant portion of those revenues derived should go back to the state to make up for lost revenues. Mr. Turner said that there was a strong feeling in Congress that mass transportation or public transportation in some of the east coast states is essential. He predicted a controversy between the two views.

Mr. Turner then stated that John McNeal had made some revenue projections the Committee would want to analyze and discuss.

Chairman Hamm stated that there had been some discussion that perhaps the freeway system, as designated, had served its purpose and that behooved.

Mr. Turner said the nine designated corridors that are in the federal aid primary system are major corridors that would command the attention of the Department under any condition. He said that administratively it would be much easier if the Department were getting the \$40 million a year in revenues through other sources than through a bonding program. He added that he would recommend finishing the bonding program in 1979 and look beyond to make up what would be a reduction in revenues.

Mr. Turner stated that vehicle miles traveled are about the same rate as pre-energy embargo miles. He stated that the Department was also projecting what effect the energy situation would have on vehicle miles traveled in Kansas. He said that there is a high percentage of driving that is essential driving in Kansas.

 $\cdot$ Mr. Turner said that what the Legislature was facing was how to fund \$40 million or more. He stated that any studies will show that more revenues are needed for the system. He agreed that the freeway system as an administrative system had possibly served its purpose, and added that the time had come for some real creative and innovative thinking.

. Secretary Turner then outlined his thinking on the matter. He began with the financing of the system. He stated that Kansas has traditionally relied on user revenues, but that this source has not been fully tapped. Mr. Turner stated that the Highway Patrol is financed from motor vehicle revenues and that they generate about \$5 or \$6 million, but that the money is not going into the State Highway Fund.

Another consideration Secretary Turner mentioned was the sales tax concept. He stated a sales tax fluctuates in relation to cost. He also said that a tax on vehicle sales deserved consideration. He added that the sale of repair parts or anything that is related to user fees needed serious consideration.

Secretary Turner stated that outside the user fees area, the Legislature is going to have to determine how important the transportation system is to Kansas and whether it wants to begin appropriating from the State General Fund.

Mr. Turner pointed out that another area of concern was the efficiency of organizations responsible for spending the money. He said standards would have to be looked at. He also stated that the Legislature would have to decide whether keeping satellite stations open was economical. Regarding right-of-ways, he said that the Legislature would have to decide whether the right-of-ways should extend to the fence or whether the to sell some of the land.

Mr. Turner then stated that one of the major problems the Legislature ought to look at is the number of miles to be retained on the state system. He indicated that on the state highway system of about 9,700 miles, about 1,200, 1,300 or 1,400 should not be on the state system in terms of functional need for that system. He noted that once these miles are taken off the system the remainder of that system has to be financed because it acts as a feeder to the major part of the system.

Secretary Turner stated that what he recommended for consideration would take a great deal of study. He reiterated the need to look at how funds are spent both in the DOT and in local jurisdictions. He added that the situation would need to be evaluated in terms of the economic, social, and cultural welfare of the people of the state.

Representative Shriver asked for an example, and Mr. Turner called on John McNeal whose responsibility it is to continually evaluate the system.

Mr. McNeal stated that one factor that deserved attention was the average daily traffic. The last figures indicated that there were about 1,550 miles on the state system carrying less than 500 cars a day. He noted that there are about 200 carrying less than 200 cars a day. Some of these miles are covered under the sections of the law that allows the secretary to construct a road on a state park. These roads would constitute an exception to the above cases. Mr. McNeal said that there are also about 600 miles of short spurs into cities, some not incorporated, ranging from a mile to three miles of short spurs going from the highway to the edge of small towns. Mr. McNeal stated that these small towns should have a road traversing them, but whether it ought to be a state highway is the question.

Mr. McNeal stated that besides traffic count, another factor to look at is what parallel service is available either in the state system or the county federal aid system.

Mr. Turner stressed that did not necessarily mean that those roads be abandoned. A determination should be made to delineate the state system basis on the function it is going to serve.

Representative Anderson stated that the road system of Kansas was constructed to serve the people of Kansas. He said that even if it is more costly for fewer people, it must continue as present.

Senator Rehorn raised the general question concerning connecting links.

Secretary Turner stated that a clearer definition was needed of where the state and local jurisdiction's responsibility lies.

Chairman Hamm asked Mr. Turner if the Department had made any changes in the priority of roads.

Mr. Turner replied that the major change made was the concentration on 3-R type of projects. With regard to priority on freeways, Secretary Turner stated that many of the plans ready to be let were let because of the money and time invested in them; therefore the real question became whether the facility was a needed facility on the system; where it was found to be so, the Department went ahead with it.

Mr. Turner stated that the interstate system was another big money program. Mr. Turner indicated that there would be much concern in Congress with a new administration doing everything it could to accelerate the completion of the interstate system. Mr. Turner stated that he would personally like to see this transpire. This would allow the Department to complete the last of  $20\frac{1}{2}$  miles, which Mr. Turner said would be costly. He indicated that the remainder is in an urban area and will cost the Department about 80 percent of what the remainder of the system cost.

Senator Vermillion asked Secretary Turner if the Department is obligated to build the remaining section. Mr. Turner replied that there is no law stipulating such, but that it was needed.

Senator Vermillion stated that perhaps it might be better to spread the money out on other roads rather than spend it for only 20 miles. Mr. Turner replied that would require changing state matching funds.

Senator Vermillion remarked that initially there was a belief that technology would bring about lower prices but in fact has brought about inflation. He asked if the state had given consideration to selling real estate, i.e., right-of-ways.

Mr. Turner replied that matter had been given some consideration; however, many roads that need improvement will need to be widened. He also noted that right-of-way areas are necessary for drainage purposes. He added that there might be some cases where the Department could sell the land.

Mr. Turner stated that after this year's program the Department will be closer to completing 300 miles on 3-R projects. He stated that a commitment is needed for transportation in Kansas to keep funding at a certain level so the Department can plan and program on a level basis. He said that if one looks back at graph funds, one can see a series of jumps in revenue to a point where funds are depleted. Mr. Turner added that the attendant problem was the danger of losing federal funds.

The Secretary stated that he calculated from the Wilber Smith Report that the Legislature would have to raise gasoline taxes by about 22-23 cents per gallon to bring existing roads up to tolerable standards.

Senator Johnston asked if roads would continue to deteriorate at an increasing rate without a bonding program.

Mr. Turner replied affirmatively. He stated that the first call on resources available to the Department had to be used to maintain the existing system because of capital investment and public use. Mr. Turner said that counting contract maintenance and routine maintenance, the Department spends about \$49 or \$50 million a year on maintenance. If that figure drops, deterioration ensues.

Representative Dierdorff stated that a determination would have to be made whether to continue with the present method of financing highways or to increase general fund money. He pointed out that there is money going into the general fund that actually belongs in the highway fund.

Representative Campbell asked whose decision it was regarding how far the right-of-ways are mowed. Mr. Turner replied that it was the responsibility of the Department to set policy on right-of-way maintenance. He added that the Department mows the roadside to the drainage ditch and mows fence to fence about once or twice a year. He pointed out that some problems arise due to the value of hay. He said that generally the feed owner is in most cases the adjacent landowner. He stated that the Department felt that the owner had a right to the hay in question. He added that this was an important economic factor which the Department tried to administer with a certain amount of flexibility.

Representative Anderson inquired if there were federal regulations against individual mowing. Mr. McNeal stated that the only prohibition the federal government had was one of a private individual servicing the right-of-way from shoulder or main stem.

Senator Vermillion expressed concern over inflation. Mr. Turner asked Senator Vermillion if it was his intention as a legislator on the original bond program that the entire 1,234 miles be a four-lane system. Senator Vermillion replied that it was not. He said that the original intention was to improve rural highways rather than urban four-lane traffic.

Mr. Turner said that at the time the freeway system was passed, it was unrealistic to think that \$320 million in bonds would build 1,234 miles. Mr. Turner stated that he did not know if inflation was directly related to that funding. He said that there were other factors the Department had to address. He noted that a major concern was a series of Federal Acts in 1970, 1971, and 1972. For example, it cost 18 months of production to adjust to environmental impact statements. Multiple hearings on right-of-ways and designing also took additional time. Lead time that was formerly between three and four years is now doubled.

Chairman Hamm asked, if only 11 percent of the federal funds went into the freeway system, would the state have done better without federal money and built roads to state standards.

Mr. Turner replied that on the federal aid primary system federal standards would still be required.

Mr. McNeal noted that freeway mileage that has been constructed was projected beyond minimum federal standards. He pointed out that what is being done today falls a little below what federal aid requires. He added that federal standards had been relaxed a great deal in the last year.

Mr. Turner stated that the basic policy the Department follows in the 10,000 mile system is to define the needs on a statewide basis in terms of maximizing efficiency with every project put on the system. He added that this was a different policy that had been followed in the past.

Representative Hamm asked Mr. Turner if he felt the Legislature should establish priorities on some of the roads.

Mr. Turner replied that the Legislature has, in the DOT, the greatest collection in the State of Kansas of people who know by experience, training and background, what it takes to provide a serviceable, functional, and consistent level of service to the statewide system. He stated that if the Legislature started to set priorities and the information needed is not available they would have to depend on someone, and it would probably be the DOT. He added that if the Legislature set priorities without getting advice and counsel from the Department, the members might not get the best for their money.

Representative Hamm stated that in his conversation with legislators from Louisiana, they had gone to the Legislature setting priorities. He added that this system has worked very effectively for the State of Louisiana.

Representative Hamm said that it was his understanding that in Louisiana public hearings are held around the state to determine the people's wants.

Secretary Turner cautioned that a balanced statewide system which is in the best interests of the state might not be what would be expressed from the people.

Representative Shriver, following a statement expressing concern that the Highway Trust Fund in Washington might be used for mass transit, stated it might be wise for the Committee to pass a resolution expressing the state's concern and urging the Congress that if a tax was passed that the money be returned to the states for highways.

Chairman Hamm thanked Mr. Turner for his appearance before the Committee and for expressing his thoughts and concerns.

The meeting was recessed until 10:00 a.m. Friday morning.

### August 12, 1977 Morning Session

Chairman Hamm reconvened the meeting of the Special Committee on Transportation and Utilities at 10:00 a.m. Proposal No. 61 - City Connecting Links, was the topic of discussion during the morning session.

The Chairman stated that during the 1977 Session of the Legislature, the House passed a bill which would have raised the amount to cities for connecting links from \$750 to \$1,000 per lane mile. This bill was now in the Senate.

The Chairman called on Mr. Alderson to explain the proposed changes in the bill as suggested by DOT at the last meeting of the Committee.

Mr. Alderson read the proposed definition of a connecting link as follows: "a route inside the city limits which will connect a state highway through a city or connect a state highway to a city connecting link of another state highway." Mr. Alderson stated that presently there is no definition of a city connecting link. He said that the statute states that "Secretary of Transportation shall designate certain portions of state highway through cities as connecting links." Mr. Alderson stated that the above has provided an adequate definition for the Department to establish what constitutes a connecting link at this point.

Mrs. Langland of the legal division of the DOT explained that because cities have expanded their boundaries there are now some streets inside the city that were city connecting links and are now city streets. She added that these streets are all within the city limits. Mrs. Langland said the Department has problems removing them from the state system once they have been designated city connecting links. This definition is to clarify that situation.

The question was raised as to what effect this definition would have on the present number of miles of city connecting links. Mr. McNeal replied it would probably affect about 100 miles all total within city limits.

Mr. Worner was next to appear before the Committee. Mr. Worner told the Committee that Kansas City had some computer runs on costs for maintaining lane miles in Kansas City, Kansas. He stated that he wanted to appear before the Committee and give a factual presentation of what their costs are. He stated that he could present figures where the maintenance costs for a main thoroughfare was very low, or very high — \$1,200 per lane mile to maintain a thoroughfare was the average, he noted.

Discussion continued regarding a definition of connecting links. Mr. McNeal stated that the definition would give DOT legal ground for purposes of designating a connecting link or redesignating a connecting link.

Mr. Worner stated that he realized that when a city grows some streets no longer serve as connecting links. He said that if a street is redesignated it should be brought up to certain standards before it is returned to the city.

Mr. Alderson explained the proposed definition of "maintenance" as proposed by DOT. He read the following: "Maintenance included in the apportionment provided herein shall be the maintenance of the traveled portion of the roadway, excluding maintenance of storm sewer systems. All other maintenance shall be the responsibility of the city."

Mr. Adams explained that there have been many agreements with cities. He said that what cities are interested in is traveled roadway itself. Mr. Adams added that parking lanes, curbs, gutters, sidewalks, lights, etc., are the responsibility of the cities.

Mr. Alderson explained other proposed changes in the statute that would give a local authority the right to alter speed limits in certain places. He added the statute speaks in terms of state highways or extensions thereof in municipalities rather than connecting link terms. He said that DOT would like to have that terminology changed to connecting links.

Following some general comments, the meeting was recessed until 1:30 p.m.

### Afternoon Session

Chairman Hamm reconvened the meeting and called on Mr. McNeal to explain projections and charts attached, Exhibits I and II. Exhibit I is entitled "Motor Fuel Gallons Taxed FY 1966-1977 and Gallons Projected to FY 1993." Exhibit II is entitled "Federal Highway Funds Apportioned to Kansas."

Mr. McNeal stated that state revenues from gasoline and diesel fuel would drop below earlier projections by about 1985 and fall about \$6 million below expected levels by 1993. He stated, however, that Kansas would be taking in slightly more than expected in fuel tax revenues for the next six to seven years.

Mr. McNeal noted that last year's projections envisioned an increase in revenues of about 1 percent each year. He said, however, that through 1984 the actual amounts would be somewhat more.

Beginning in about 1985, Mr. McNeal said, a steady climb of slightly more than one percent each would begin dropping until 1988 when it will level out.

Mr. McNeal noted that increased motor fuel taxes and higher vehicle registration fees voted by the 1976 Legislature were producing almost precisely the amount of additional revenue that was expected.

Mr. McNeal told the Committee that highway fund revenues were swelled by \$25.1 million during the fiscal year that ended June 30, 1977. By 1980 motor fuel revenues were projected to be about \$3 million more than projected in earlier Department estimates. He stated that by 1984, revenues will be about \$800,000 more than projections and the following year should drop to about \$96,000 below estimates. Mr. McNeal stated that by 1993 revenues will be some \$6 million below last year's projections.

The next topic of discussion was Proposal No. 62 - Vehicle Registration Fee Schedules. The Chairman stated that the most frequent complaint to reach him was the difference between farm truck fees and fees for other pickup trucks. He stated that the problem is how to correct the inequity without upsetting the whole system of registration fees. He suggested tightening the definition of farm vehicle.

For the purpose of discussion, Mr. Alderson distributed Exhibit III, which was farm truck definitions of surrounding states and Kansas.

Miss Turkington remarked that only eight states she knew of did not have some kind of reduced registration fee for farm trucks.

After some discussion, Senator Johnston made a motion, seconded by Senator Rehorn, that staff draft an amendment that is based on the use of vehicles for farm purposes. The motion carried.

Mr. Alderson requested that Senator Johnston assist him on the proposed amendment and Chairman Hamm stated that both the Chairman and Senator Johnston would be available with their assistance.

Miss Turkington pointed out there are two other tags in the law, a 6,000 mile tag and a local tag that relates to registration fees based on vehicle miles traveled, and miles traveled from the owner's domicle.

Mr. Alderson remarked that at the last meeting he brought a proposed draft for K.S.A. 8-143. He added that this proposed draft could be used as a vehicle for the amendment.

Regarding connecting links, Senator Talkington made a motion, seconded by Senator Rehorn, that the Committee recommend the proposed changes recommended by DOT, with the exception of the definition change.

Representative Dierdorff made a substitute motion, seconded by Representative Shriver, that the Committee recommend adoption of all the amendments proposed by DOT. The motion carried.

Chairman Hamm suggested that the Committee recommend a new bill for consideration. The present bill was passed by the House and since the Committee was recommending major changes, the entire House should be given a chance to consider it. He added that the bill the House passed is presently in the Senate and would require a Conference Committee. He instructed staff to prepare a new bill for review at the next meeting. It was suggested that the \$1,000 per lane mile be included in the new bill.

Senator Johnston stated that he would like for staff to meet with Mr. Turner and work out various kinds of alternatives that Mr. Turner had discussed the previous day for financing highways.

The Chairman announced the next meeting of the Committee would be September 19. He added that if the Committee could complete its work it would have a one day meeting but would meet two days if necessary.

Mr. Avila called attention to an error on page 4, line 12, of the minutes of the July 11, 1977 meeting. Change "17" to 1 percent." Senator Talkington made a motion, seconded by Representative Dierdorff, that the minutes of July 11 and 12, 1977 be approved as corrected. The motion carried.

The meeting was adjourned.

Prepared by Henry J. Avila

Approved	by	Committee	on:
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#### O F REVENUE DEPARTMENT

State Office Building TOPEKA, KANSAS 66626

#### MEMORANDUM

TO:

ALAN ALDERSON, ASSISTANT REVISOR

FROM:

A. L. TYREE, CHIEF, INTERSTATE REGISTRATION BUREAU

DATE:

August 8, 1977

SUBJECT: Proposed Amendments to House Bill #2587

On reviewing the text of House Bill #2587 we have noted the need for additions to the verbiage of the proposed bill.

On page 13, line 468, in defining "based", "base point" and "base jurisdiction" the definition as written does not take into consideration an amendment to the International Registration Plan, therefore, on the attached page on amendments we have incorporated additional language into the area in question to carry out the amendment to the International Registration Plan.

On page 14, following line 516, there is need for additional language to cover the money handling and application and forms system as required by the International Registration Plan. For that reason a new paragraph to sub-section (b) should be added, as prescribed on the attached sheet.

In regard to your "new section 5" relating to refunds, it would appear to us that you have erred in calling the proposed amendment, "New Section 5". Section 5, line 961 of proposed House Bill 2587 relates to the requirement and issuance of reciprocity permits, which section should be left intact, and the proposed amendment to the bill should be referred to as "New Section 6", with the current Sections 6 and 7 being struck and adding Sections 7 and 8 to the proposed bill. On the attached sheet is our version of "New Section 6" relating to refunds when a vehicle of a prorated fleet has been sold, junked, repossessed or foreclosed by a mechanic's lien or title transferred by operation of law. Your version of refund section pertains to normal registration on a vehicle with the understanding that we are dealing with a single registration and does not take into account the phraseology used in proportional fleet registration. In other words, a fleet is a fleet and a vehicle of that fleet is part of that fleet.

Interstate Registration

Damon F. Weber cc:

Director of Vehicles

### PROPOSED AMENDMENTS TO HOUSE BILL 2587

be amended:

On page 13, following line 467, by amending sub-section (10) to read as follows:

"(10) The words "based, base point and base jurisdiction" mean the jurisdiction where an owner has an established place of business where operational records of said owner's fleet are maintained or can be made available, and where mileage is accrued by said fleet, and the vehicles of said fleet are most frequently dispatched, garaged, serviced, maintained, operated or otherwise controlled."

On page 14, following line 516, by inserting a new paragraph to read as follows:

"If the director of vehicles enters into a bilateral or multijurisdictional agreement which requires this state to perform acts

in a quasi-agency relationship, the director of vehicles may collect

and forward applicable registration fees and applications to other
jurisdictions on behalf of the applicant or another jurisdiction and

may take such other action as will facilitate the administration of

such agreements."

On page 27, following line 996, by inserting a new section to read as follows:

"New Sec. 6. Any owner of a truck or truck tractor based in Kansas and registered as a vehicle in a proportionally registered fleet for which applicable proportional registration fees have been paid and the vehicle is sold, junked, repossessed, foreclosed by a mechanic's lien or title transferred by operation of law, and the vehicle is not being replaced in the fleet by another motor vehicle, may secure a refund by making application to the division of vehicles on a form provided and prescribed by the director of vehicles. Such refund shall include only the portion of the fee applicable to the Kansas proportional registration fee for that vehicle for the remaining portion of the registration year. Such application for refund shall be accompanied by the Kansas base plate issued for that vehicle and the cab card issued therewith. Where the owner of the vehicle becomes deceased and the vehicle is not going to be used on the highway, and title is not currently being transferred, the proper representative of the estate shall be entitled to said refund. Where the vehicle is

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proportionally registered under a quarterly fleet registration, as provided in K.S.A. 8-149a, as amended, such refund shall be made on the proportional quarterly fee paid and unused and all remaining quarterly payments applicable to such motor vehicle shall be canceled. Notwithstanding any of the foregoing provisions of this section, no refund shall be made under the provisions of this section where the amount thereof does not exceed fifty dollars (\$50).";

Also on page 27, in line 997, by striking "Sec. 6." and inserting "New Sec. 6."; striking "Sec. 7." and inserting "New Sec. 7."; and adding "New Sec. 8.";

And the bill be passed as amended.

8-11-77 H.M.



## Kadin Mandandandan

### DEPARTMENT OF REVENUE

State Office Building TOPEKA, KANSAS 66626

### MEMORANDUM IRB 77-#54

TO:

DAMON F. WEBER, DIRECTOR, DIVISION OF VEHICLES

FROM:

A. L. TYREE, CHIEF, INTERSTATE REGISTRATION

DATE:

August 11, 1977

SUBJECT:

Remarks to Special Committee on Transportation and Utilities,

August 11, 1977; Proposed House Bill #2587

Proposed House Bill #2587 was drafted with the intent and purpose to: 1. restructure a section of law to appear in its proper order in relation to motor vehicle registration laws, 2. to clarify a section of law to carry out the practices as found today and in the future and, 3. to meet the statutory requirements of the International Registration Plan with the contemplated goal to become a member of the plan, and to meet the requirements of our present proration registration agreements and any future bilateral agreements.

Section 1 of the proposed bill is a revision of K.S.A. 1976 supp. 8-143a which governs quarterly payment registration, both normal registration and proportional fleet registration. The section of law is currently written in two sub-sections, sub section (a) applying to normal registration for which application is made through the office of the county treasurer and sub-section (b) covers proportional fleet registration. The proposed House Bill #2587 removes sub-section (b) governing proportional fleet registration in relation of quarterly payments from the current K.S.A. 1976 Supp. 8-143a and places it as a sub-section (q) under proposed amended K.S.A. 8-149a (refer to page 21 of House Bill #2587). In the version of normal quarterly payment left in K.S.A. 1976 Supp. 8-143a a small modification has been made providing that any lien filed under that section of law would be a first and prior lien and paramount to other liens or encumbrances.

Section 2 of the proposed House Bill #2587 is a revision of K.S.A. 1976 Supp. 8-143c. In the current section of law there is the use of the word "occasional" and in the title to the current section of the law there is the use of the word "occasional". The word "occasional" in both the title to the section of law and in the body of the section of law has been brought to the attention of the Department many times in view of allowing a carrier to purchase as many of the 72 Hour Truck Registrations in lieu of reciprocity or proportional fleet registration as the carrier may desire. Further, Section 2 of the proposed bill is an attempt to clarify under what circumstances a 72 Hour Truck Registration shall be charged, and that the 72 Hour Truck Registration is in fact good for 72 hours for an interstate movement.

Section 3 to proposed House Bill #2587 is a complete rewrite of K.S.A. 8-149a, the section of law governing proportional fleet registration. For years there has been phrases, verbiage and procedures carried on by the several states with which Kansas prorates, which phrases, procedures and verbiage is not currently covered in the Kansas statutes. For example the authority to make an agreement (74-4302) provides that a prorate agreement can be made on a basing point principle and yet nowhere in the statutes of Kansas is the term based or base point defined. The proposed draft of Section 3 to the proposed agreement would bring the State of Kansas in conformity to the requirements of the International Registration Plan and would at the same time allow the State to carry out the procedures of the current agreements as well as have a basis for writing future bilateral agreements.

Section 4 of the proposed bill is a clarification of the procedures as to the manner in which any monies found due upon audit shall be collected or any monies found owing to a carrier are refunded.

Section 5 is an amendment of K.S.A. 8-149f which clarifies the circumstances under which a reciprocity permit is required, and raises the fee of a reciprocity permit from the current \$3.00 to \$5.00.

We call your attention to our memorandum of August 8, 1977 to Alan Alderson of the Revisor of Statutes Office wherein we have provided some amendments to the proposed draft, and in addition, a new Section 6 which would provide a refund statute. Currently the statutes of Kansas does not provide for a refund where registration is secured under proportional fleet registration, and such requirement has been recommended by the American Association of Motor Vehicle Administrators as well as the motor carrier industry. Proposed new Section 6 would carry out these recommendations.

As you have requested (Interim Committee) I will go through the proposed House Bill #2587, section by section and then hold myself ready to answer any questions you may have in mind.

A. L. Tyree, Chief

Interstate Registration Bureau

Division of Vehicles

9-11-77 P.M.
Bab Jt.
Exhibit II

### MEMORANDUM

August 3, 1977

TO:

Special Committee on Transportation

and Utilities

FROM:

Kansas Legislative Research Department

RE:

Legislative History of the State Freeway System

### Creation of a State Freeway System

Purpose. The state freeway system was established with the passage of 1969 Senate Bill No. 1142. The purpose of the system was stated as follows:

In order to provide for the construction of modern express highways and freeways to link the principal population centers of the state with the major express highways and freeways in this and other states, embodying necessary safety devices, including where appropriate, center division, controlled access, ample shoulder widths, long-sight distances, multiple lanes in each direction and grade separation of intersections with other highways and railroads, and thereby facilitate vehicular traffic in the areas to be served, remove many of the present handicaps and hazards on the congested highways in the state and promote the agricultural and industrial development of the state, the state highway commission is hereby authorized, empowered and directed to establish and construct a state system of modern express highways and freeways.

Corridors. This act established nine corridors for the freeway system. While the corridors established the general area for the roads, 1969 House Bill No. 1142 did not require or prohibit the use of existing roads. The following table-provides a listing of the corridors and the miles per corridor as reported by the Department of Transportation:

TABLE I FREEWAY CORRIDORS

Corridor	Location	Miles
1	Kansas-Oklahoma line southwest of Liberal east to Kansas-Missouri border	375
2	Hays southeasterly to Wichita	134
3	Hutchinson northeasterly to McPherson	26
4	US-75 at the Kansas-Nebraska border southerly to I-35	107
5.	US-36 at the Kansas-Missouri border westerly to intersection of US-36 and US-81, then southerly to I-70	218
6	Atchison southerly to Olathe	57
7	The intersection of US-69 and I-435 southerly to the Kansas-Oklahoma border	136
8	Lawrence southerly to the Kansas-Oklahoma border	147
. 9	Lawrence easterly to intersection of US-50, US-56, and I-35 $$	34
	TOTAL MILES	1,234

Source:

Kansas Department of Transportation, Annual Report: Status of the State System of Express Highways and Freeways, 1977, p. IV

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### Funding

1969 House Bill No. 1142. The State Freeway Fund was created by 1969 House Bill No. 1142. This act provided that one-seventh of the motor fuel tax, after the distribution of funds to the State General Fund and the reserve for refunds, and one-seventh of the special fuels tax, after the distribution of funds to the State General Fund, would be credited to the State Freeway Fund for construction of the express highways and freeways. The distribution of the LP gas tax was not changed. The act also provided that 50 percent of all available funds allocated for highway construction, other than for the

construction of interstate highways, would be used for freeway construction. Another major provision of the act increased the motor fuel tax on gasoline from five to seven cents per gallon and on special fuels from seven to eight cents per gallon. The five cents per gallon tax on LP gas remain unchanged. The increases in tax rates provided additional revenue for both state and local roads.

1970 House Bill No. 1747. This bill modified the distribution of the motor fuel tax, special fuels tax, and the LP gas tax. The amount distributed to the State Freeway Fund was decreased from one-seventh (approximately 14.3 percent) of the motor fuel tax and special fuels tax to 14 percent. one-seventh distribution was made after the transfer of funds to the State General Fund and the reserve for motor fuel tax refunds; however, 1970 House Bill No. 1747 also established a deduction from the motor fuel tax of \$2.3 million for the County Equalization and Adjustment Fund prior to the distribution to the various state funds. This deduction of \$2.3 million was increased to \$2.5 million by 1970 Senate Bill No. 642. distribution to the State Highway Fund from the motor fuel tax and the special fuels tax was decreased from 57.2 percent to 51 percent. The distribution of the LP gas tax was modified so that 14 percent of the tax revenue after the deduction for the State General Fund, was credited to the State Freeway Fund and 51 percent to the State Highway Fund.

1972 Senate Bill No. 137. This act authorized the issuance of bonds for the freeway system. The following excerpt from the law contains many of the key provisions:

The state highway commission is hereby authorized and empowered to: (a) Issue highway bonds of the state of Kansas, payable solely from revenues accruing to the state freeway fund and pledged to their payment, for the purpose of providing funds for the construction, reconstruction and improvement of the highway projects in the state, to refund such bonds, and to pay all expenses incidental to the authorization and issuance of said bonds, including without limitation the acquisition of right-of-way, employment of financial advisors, engineers, attorneys and such other professional services as the commission deems necessary to carry out the provisions of this act, all as provided in this act...

The commission is hereby authorized to provide by one or more resolutions for the issuance of highway bonds of the state of Kansas, in the amounts and with the limitations provided in this section, for the purpose of providing funds for the construction, improvement and reconstruction of any one or more highway projects in an aggregate principal amount not exceeding three hundred twenty million dollars (\$320,000,000), but the annual principal amount of such bonds issued in any fiscal year shall not exceed forty million dollars (\$40,000,000): Provided, That whenever bonds are issued in any fiscal year in an amount less than that permitted in such fiscal year, bonds in an amount not to exceed the difference between the amount of the bonds actually issued and the amount of the bonds permitted to be issued in each fiscal year may be issued in any subsequent fiscal year in addition to the amount of bonds permitted to be issued in that fiscal year. The principal of and the interest on such bonds shall be payable solely from the state freeway fund. The bonds of each issue shall be dated, shall bear interest at such rate or rates not exceeding five and one-half percent (5 1/2%) per annum, shall mature not more than thirty (30) years from their date or dates.

The proceeds from the sale of the highway bonds\* are required to be credited to the State Freeway Construction Fund which was created by this act. The funds were "appropriated" for the construction, reconstruction and improvement of freeway projects. The purposes for which the moneys in the State Freeway Fund can be expended were expanded from construction to "...construction, reconstruction, improvement and maintenance of the...freeways...and for the retirement of highway bonds and highway refunding bonds issued under the provisions of this act." The Department of Transportation credits interest earned from a State Freeway Construction Fund and State Freeway Fund to the State Freeway Fund. The 1972 Legislature also increased the distribution of motor fuel tax revenue, but not the special fuels tax revenue or the LP gas tax revenue, from 14 percent to 20 percent. The Highway Commission had been required to provide 50 percent of all funds allocated for highway construction, other than the interstate, to the freeway system; however, 1972 Senate Bill No. 137 removed this requirement. The Department of Transportation has a policy that 20 percent of Federal-Aid Primary System funds are used for the freeway system.

1974 Senate Bill No. 961. This act provided additional revenue backing for the freeway bonds while still maintaining the same final distribution of the motor fuel tax to the State Freeway Fund and State Highway Fund. To provide the

<sup>\*</sup> As of August 5, 1977, the Department of Transportation has sold \$240 million of the \$320 million authorized and hopes to sell an additional \$40 million by the end of September, 1977.

additional backing for the freeway bonds, the statutory amendment increased the amount of net revenue from the motor fuel tax distributed to the State Freeway Fund from 20 to 65 percent and reduced the direct distribution to the State Highway Fund by 45 percent.

The bill further provided that after certification that provisions have been made for the debt service payments, 69.23 percent "of the moneys deposited in the State Freeway Fund on the preceding day" shall be transferred to the State Highway Fund. Attorney General Opinion No. 76-238 stated that since the special fuels tax revenue and the LP gas tax revenue were also deposited on the "preceding day," 69.23 percent of these revenues must be transferred to the State Highway Fund.

 $\frac{1976\ \text{Senate Bill No. 769}}{\text{terest allowed under the 1972 act was 5.5 percent per annum.}}$  This was increased by the 1976 Legislature to 6.5 percent.

1976 House Bill No. 3248. This bill increased the tax rates on motor fuels, special fuels, and LP gas; however, the additional revenue is credited to the State Highway Fund and not distributed to the various other funds. This was done to provide funds for matching federal funds and for "3R" projects. The bill did slightly increase the revenue to the freeway system because of the reduction in the shrinkage allowances.

### Allocation of Resources

1969 Senate Bill No. 1142. The Legislature attempted to establish a non-discretionary method of allocating the freeway resources according to need. The following excerpt from the bill discusses this method:

The allocation and expenditure of funds within said state system in each fiscal year shall be according to need, as determined by a schedule of priority index numbers assigned to segments of the existing highways which generally delineate the corridors of said state system of express highways and freeways. The state highway commission shall determine the length of each such segment, but in no event shall any segment exceed twenty-five (25) miles in length. The commission shall commence construction on one or more of the segments to which one of the six (6) highest priority index numbers has been assigned. If, for any reason, the commission is unable to complete the construction of any of such segments, construction may be commenced on any of the other segments to which one of the six (6) highest priority index numbers has been assigned: but construction excluding design, engineering and right-of-way acquisition shall not be commenced upon any segment which does not have one of the six (6) highest priority index numbers prior to letting a construction contract for at least one of such six (6) segments. Upon letting a construction contract for one of such segments, the segment to which the next highest priority index number has been assigned shall replace such segment for which a contract has been let as one of the segments having the six (6) highest priority index numbers.

The criteria for computing a priority index number for each such segment by the state highway commission shall be traffic volume, sufficiency rating and safety, which shall take into consideration the following factors: (a) Highest traffic volumes and projected traffic volumes; (b) the sufficiency ratings of existing routes in the corridors; (c) the safety record of existing routes in the corridors; (d) the maintenance of continuity of the entire system; (e) the trip lengths of the traffic served; (f) the ratio of revenue earned to the cost incurred; (g) the economic needs of the areas served; (h) the relationship to other routes in the system with respect to spacing and location; and (i) the benefit-cost ratios. Said criteria shall be expressed by the following formula:

Priority Index No. = (Average daily traffic/50) + (100 - sufficiency rating) + 2 x (accidents/1,000,000 V.M.) + (fatalities/100,000,000 V.M.)

The priority index numbers shall be updated every four (4) years on the basis of current criteria factors at that time; however, such updated priority index numbers shall not change the then existing design or construction schedule for the succeeding four (4) years as previously established.

Attorney General Kent Frizzell, in an August 19, 1969, letter to Mr. John H. Morse, Assistant Attorney General for the State Highway Commission, stated:

...in the case of the second paragraph of Section 18(b) we have two fundamentally contradictory and inconsistent legislative expressions. Try as we may, we are unable to devise a theory for interpreting this paragraph which satisfactorily reconciles these two expressions. Under these circumstances, we can only speculate as to the real intention of the legislature. Did the legislature intend that traffic volume, sufficiency rating and safety alone should be used to determine priority index numbers? Or did the legislature intend that all nine of the factors listed in the paragraph should be used to determine priority index numbers? In our opinion, the act does not give an answer to these questions...

It is our opinion that in this instance the Kansas Supreme Court would follow the principle established in In re Hendricks 60 Kan. 796 (1899) that:

'A legislative enactment incapable of interpretation and enforcement because of irreconcilable conflict of meaning between its principal provisions will be held inoperative and void. (Syl. 1)'

 $\frac{1972 \text{ Senate Bill No. } 137}{\text{the allocation method to read as follows:}}$ 

The allocation and programming of funds within said state system in each fiscal year shall be according to need, as determined by a schedule of priorities assigned to segments of the existing highways which generally delineate the corridors of said state system of express highways and freeways. The state highway commission shall determine the length of each such segment, but in no event shall any segment exceed twenty-five (25) miles in length. The priorities shall be updated every four (4) years on the basis of current criteria at that time; however, such updated priorities shall not change the then existing design or construction schedule for the succeeding four (4) years as previously established.

1975 Senate Bill No. 35. To clarify legislative intent on the issue of multiple lanes, the following language was added to the freeway statute:

...the state highway commission shall evaluate the schedule of priorities and, where necessary, reestablish such schedule in accordance with the following standards and criteria: Except where it is specifically provided by law that any of the highways to be constructed within the corridors designated in subsection (a) shall be constructed so as to include multiple lanes in each direction on roadways separated by a median, barrier or other center division, all highways constructed within the state system of modern express highways and freeways after the effective date of this act may be constructed either with multiple lanes in each direction on roadways separated by a median, barrier, or other center division or may be constructed with two lanes on a single roadway. Whenever the highway commission deems it necessary and appropriate for the safety of vehicular traffic, such highways shall be designed and constructed to include controlled access, passing lanes, expanded shoulder width, longsight distances, grade separations at intersections with other roads and highways and railroads. Nothing herein shall be construed as abrogating, limiting or otherwise affecting the construction of any highway for which bids for the construction thereof have been solicited and received prior to the effective date of this act, nor shall the foregoing be construed as precluding the highway commission, whenever it deems it feasible and appropriate from acquiring right-ofway sufficient to accommodate the eventual construction of multiple-lane divided highways within any corridor designated...

### Toll Roads

The Highway Commission was directed by 1972 Senate Bill No. 137 to evaluate the feasibility of toll roads on the freeway system. The following excerpt establishes the requirements for the agency to submit to the Legislature a recommendation that part of the freeway system be built as a toll road:

In constructing or reconstructing the state system of modern express highways and freeways established in this section, the commission shall evaluate from time to time the feasibility of designating a portion or portions of any of the modern express highways and freeways within said system as a toll road. If the commission shall determine that the designation of any such portion as a toll road is feasible, based on the projected traffic, engineering, cost and financing of the proposed toll road and a determination that adequate public funds for construction of such toll road are not available and that the construction of such toll road can be financed entirely through proceeds of the bonds issued pursuant to this act, the commission shall submit to the legislature a recommendation that such portion be constructed as a toll road.

### Conclusion

The nine corridors establish the general areas in the state that will be included in the freeway system; however, the Department of Transportation has responsibility for determining what type of road is needed. The funds for freeway construction originate from the sale of the freeway bonds; the statutory distribution of motor fuel tax, special fuels tax, and LP gas tax revenues to the State Freeway Fund; interest earned on the State Freeway Construction Fund and State Freeway Fund; and the 20 percent of Federal-Aid Primary System Fund allocated to freeway construction by the Department of Transportation. The current statutory distribution to the State Freeway Fund and other funds is displayed in the following chart.

TABLE I

#### DISTRIBUTION OF MOTOR FUEL USER TAX REVENUE MOTOR FUEL (GASOLINE) SPECIAL FUEL (DIESEL) LIQUIFIED PETROLEUM (LP) TAX RATE: 8¢/gal. ♥ TAX RATE: 10¢/gd.\* GROSS GROSS TAX RATE: 7¢/gal.# KSA 79-3408 GROSS KSA 79-3475 TAX KSA 79-3492 TAX DISTRIBUTION # TAX DISTRIBUTION \* COLLECTION COLLECTION DISTRIBUTION # KSA 79-3425 COLLECTION KSA 79-3487 KSA 79-34,104 98.25% FOR 1.75% TO 98.40% FOR 1,60% TO 98.60% FOR FURTHER 1.40% TO STATE GENERAL FURTHER STATE GENERAL FURTHER DISTRIBUTION STATE GENERAL FUND DISTRIBUTION FUND DISTRIBUTION FUND COUNTY NET MOTOR FUEL EQUALIZATION & AVAILABLE FOR TAX REFUND ADJUSTMENT FUND FURTHER FUND \$2,500,000 DISTRIBUTION 87.5% FOR 12.5% TO 80% FOR 20% TO 70% FOR 30% TO FURTHER STATE HIGHWAY FURTHER STATE HIGHWAY FURTHER STATE HIGHWAY DISTRIBUTION GENERAL FUND DISTRIBUTION GENERAL FUND DISTRIBUTION GENERAL FUND 35% TO 35% TO 65% TO 35% TO 14% TO SPECIAL CITY & 51% TO SPECIAL CITY & 14% TO 51% TO STATE FREEWAY SPECIAL CITY & COUNTY HIGHWAY STATE FREEWAY STATE HIGHWAY COUNTY HIGHWAY STATE FREEWAY STATE HIGHWAY FUND COUNTY HIGHWAY FUND FUND GENERAL FUND FUND GENERAL FUND **FUND** FUND KSA 79-3425 KSA 79-3425 30.77% TO 69.23% TO 30.77% TO 69.23% TO STATE FREEWAY 30.77% TO 69.23% TO STATE HIGHWAY STATE FREEWAY STATE HIGHWAY STATE FREEWAY STATE HIGHWAY FUND GENERAL FUND FUND GENERAL FUND FUND GENERAL FUND TOTAL COUNTY TOTAL TOTAL **EQUALIZATION &** MOTOR FUEL TOTAL TOTAL SPECIAL CITY & TOTAL ADJUSTMENT FUND TAX REFUND STATE FREEWAY

FUND

STATE HIGHWAY

GENERAL FUND

STATE GENERAL

FUND

Kansas Department of Transportation, Division of Planning and Development, as of June 20, 1977

COUNTY HIGHWAY

FUND

\$2,500,000.

FUND

8-11-77 PM Bat Hale Execut III

### **MEMORANDUM**

August 10, 1977

TO:

Special Committee on Transportation

and Utilities

FROM:

Kansas Legislative Research Department

RE:

Projections of Freeway Program Fund Balances

### Introduction

The Kansas Legislative Research Department was requested to provide information to the Committee on projected freeway program fund balances. It must be stressed that these projections can only be based on a great many assumptions. Changes in these assumptions can result in major changes in the resulting projections. An example of this is the difference between the Department of Transportation's Five-Year Program Plan (October, 1976) estimate of program balances in FY 1984 of \$2.9 million and projections based on more recent Department of Transportation data that show a \$49.7 million balance in FY 1984.

## Projected Gross Receipts to the State Freeway Fund

The State Freeway Fund receives revenue from the motor fuel tax, special fuels tax, LP gas tax, and interest on investments. The Department of Transportation estimated total State Freeway Fund receipts from the fuel taxes of \$261,683,000 for the period of FY 1970-FY 1984 in its Five-Year Program Plan and a total of \$264,633,000 in its August workpapers. The difference of \$2,950,000 resulted from an adjustment in the FY 1976 and FY 1977 data. Both projections assume continued growth in the use of gasoline and do not reflect any reduction resulting from the national conservation effort. The President's energy proposal had as one of its goals a ten percent reduction in gasoline consumption by 1985.

Both projections by the Department of Transportation of interest earned on invested money assume a five percent interest rate; however, changes in other assumptions resulted in a \$21,908,000 increase in projected earnings in the FY 1970-FY 1984 period, from the Five-Year Program Plan estimate of \$65,115,000 to the August workpaper estimate of \$87,023,000.

The Department of Transportation revised its "payout" schedule both for program construction and for bond-related costs. This resulted in additional funds available for investment. Another assumption change was an anticipated increase in federal aid. While this does not directly provide funds for investment, it would release state funds from program construction for investment. As was previously noted, the Department of Transportation has assumed a five percent rate of interest; however, the agency indicates that it earned approximately eight percent in FY 1976 and FY 1977 on the funds invested from the State Freeway Fund. The following table reflects the latest available Kansas Department of Transportation estimates:

TABLE I

PROJECTED GROSS RECEIPTS TO
THE STATE FREEWAY FUND
(\$1,000)

Fiscal Year	Fuel Tax Revenue	Interest Earned	Gross Receipts to the State Freeway Fund
1970 1971 1972 1973 1974 1975 1976 1977 1978 1979 1980 1981 1982 1983 1984	\$ 11,262 11,162 11,936 18,257 18,257 17,737 18,188 21,697* 18,872 19,061 19,252 19,445 19,639 19,835 20,033	123 4,198 6,609 10,595 15,745 12,012 10,808 8,789 6,842 4,089 2,841 2,236 2,136	\$ 11,262 11,162 12,059 22,455 24,866 28,332 33,933 33,709 29,680 27,850 26,094 23,534 22,480 22,071 22,169
TOTAL	\$264,633	\$87,023	<u>\$351,656</u>

\*The Department of Revenue shows this number as \$18,142.

Source: Kansas Department of Transportation, Planning and Development Department, unpublished workpapers, November, 1976, July, 1977, and August 1977.

## Projected Deductions from the State Freeway Fund

Before the Department of Transportation shows State Freeway Funds available for construction, deductions are made for bond-related costs and maintenance on completed sec-The Five-Year Program Plan estimated \$248,619,000 for bond-related costs in the FY 1970-FY 1984 period; however, the agency workpapers now reflect a cost of only \$237,630,000 for the same time period. The agency indicates that this \$10,989,000 reduction resulted from two major factors. The Five-Year Program Plan assumed that the FY 1977 bond issue and the following bond issues would be sold at 6.5 percent interest. The FY 1977 bond issue was sold at 5.7 percent and is reflected in the workpapers at that level; however, the assumed interest on the FY 1978 and FY 1979 issues is still at 6.5 percent. If the issues are sold at a lower interest rate than 6.5 percent, additional funds could be available for. construction. The second major factor is that the principal payments on the FY 1977 issue were delayed from 1977 to 1983.

The Department of Transportation also shows in its calculations a deduction for maintenance on completed sections. The Five-Year Program Plan assumed that \$697,000 from the State Freeway Fund would be spent for maintenance; however, maintenance on the freeway in FY 1977 was funded from the State Highway Fund. If this policy continues, additional State Freeway Fundswould be available for construction. This would also reduce State Highway Funds available for non-freeway construction. The following table reflects the latest available Kansas Department of Transportation estimates:

### TABLE II

## PROJECTED NET RECEIPTS TO THE STATE FREEWAY FUND AVAILABLE FOR CONSTRUCTION

(\$1,000)

Fiscal Year	Gross Receipts to the State Freeway Fund	Less: Bond Related Costs	Less: <u>Maintenance</u>	Net Receipts to the State Freeway Fund Available for Construction
1970 1971 1972 1973 1974 1975 1976 1977 1978 1979 1980 1981 1982 1983 1984 TOTAL	\$ 11,262 11,162 12,059 22,455 24,866 28,332 33,933 33,709 29,680 27,850 26,094 23,534 22,480 22,071 22,169 \$351,656	1,495 6,742 8,855 9,227 19,899 21,881 24,654 26,593 26,246 25,951 25,706 20,190 20,191 \$237,630	     773 873 990 1,152 1,317 1,426 1,525 \$8,056	\$ 11,262 11,162 10,564 15,713 16,011 19,105 14,034 11,828 4,253 384 (1,142) (3,569) (4,543) 455 453

Source: Kansas Department of Transportation, Planning and Development Division, unpublished workpapers, November, 1976, July, 1977, and August, 1977.

## Projected Receipts Available for Freeway Construction

In addition to the State Freeway Fund, revenue from bond sales and federal aid can be used for freeway construction. While the Department of Transportation projections estimate that the bonds will be sold when they are authorized in FY 1978 and FY 1979, this did not happen in FY 1975.

The Highway Commission was directed by 1969 House Bill No. 1142 to use 50 percent of all available funds allocated for highway construction, other than for the construction of interstate highways, for freeway construction. This requirement was removed by 1972 Senate Bill No. 137; however, the Department of Transportation has a policy that 20 percent of Federal-Aid Primary System funds are used for the freeway system. This percentage is assumed in the agency projections.

The Five-Year Program Plan estimates that receipts from federal aid and other funds for the FY 1970-FY 1984 period would be \$79,968,000. The agency workpapers now estimate that receipts from these sources in the same period will be \$85,215,000. The agency reports that this \$5,247,000 increase resulted from anticipation that Federal Aid Primary System funds would be higher than projected in 1976. Federal aid was restructured and funds available for freeway construction were increased in FY 1977. It should also be noted that Department of Transportation projections do not include Federal Economic Growth Center Funds past FY 1977. The following table reflects the latest available Kansas Department of Transportation estimates:

### TABLE III

## PROJECTED RECEIPTS AVAILABLE FOR FREEWAY CONSTRUCTION

(\$1,000)Net Receipts to the State Receipts Freeway Fund Federal Aid Available for Fiscal Available for Bond and Freeway Year Construction Sales Other Funds Construction 1970 11,262 11,262 1971 11,162 17,067\* 28,229 1972 10,564 40,000 14,406\* 64,970 1973 15,713 40,000 3,151 58,864 1974 16,011 40,000 3,963 59,974 1975 19,105 4,536 6,000 29,641 1976 14,034 50,000 5,378 69,412 1977 11,828 64,000 4,822 80,650 1978 4,253 40,000 4,556 48,809 1979 384 40,000 4,556 44,940 1980 (1,142)4,556 3,414 1981 (3,569)4,556 987 1982 (4,543)4,556 13 1983 455 4,556 5,011 1984 453 4,556 5,009 TOTAL \$105,970 \$320,000 \$85,215 \$511,185

\*Includes funds allocated under requirement in 1969 House Bill No. 1142 that 50 percent of all available funds allocated for highway construction, other than for the interstate, would be used for freeway construction.

Source: Kansas Department of Transportation, Planning and Development Division, unpublished workpapers, November, 1976, July, 1977, and August, 1977.

## Projected Freeway Program Fund Balances

The preceding sections have discussed the components of the receipts available for freeway construction. The remaining component in calculating the fund balance is the projected construction costs. The Five-Year Program Plan estimated that construction expenditures for the FY 1970-FY 1984 period would be \$466,460,000 and the 1977 Annual Report estimated construction expenditures for the period would be \$461,443,000. The Department reports that this \$5,017,000 reduction resulted from a refinement of cost data. The Program Audit Report: The Planning and Construction of the State Freeway System (September, 1976) by the Legislative Division of Post Audit discusses various agency policies that have an impact on the projected construction costs. The following table reflects the latest available Kansas Department of Transportation estimates:

### TABLE IV

# PROJECTED FREEWAY PROGRAM FUND BALANCES (\$1,000)

Fiscal Year	Receipts Available for Freeway Construction	Reappropriated Balances	Total Available Resources	Total Project Cost	Balance Forward to Next Fiscal Year
1970 1971 1972 1973 1974 1975 1976 1977 1978 1979 1980 1981 1982 1983 1984	\$ 11,262 28,229 64,970 58,864 59,974 29,641 69,412 80,650 48,809 44,940 3,414 987 13 5,011 5,009	\$ (3,107) 10,963 71,097 111,017 143,611 142,482 171,282 157,079 164,968 116,908 81,757 56,329 52,077 49,393	\$11,262 25,122 75,933 129,961 170,991 173,252 211,894 251,932 205,888 209,908 120,322 82,744 56,342 57,088 54,402	14,369 14,159 4,836 18,944 27,380 30,770 40,612 94,853 40,920 93,000 38,565 26,415 4,265 7,695 4,660	(3,107)* 10,963 71,097 111,017 143,611 142,482 171,282 157,079 164,968 116,908 81,757 56,329 52,077 49,393 49,742
TOTAL	\$511,185			<u>\$461,443</u>	

\*All encumbrances were not liquidated in the year of encumbrance.

Source: Kansas Department of Transportation, Planning and Development Division, Annual Report: Status of the State System of Express Highways and Freeways, January, 1977 and unpublished workpapers, November, 1976, July, 1977, and August, 1977.

### Conclusion

The latest available data from the Department of Transportation appears to indicate fund balances through FY 1984 will not be as low as was projected in 1976. The projections are based on a great many assumptions regarding events that are not controlled by the state. Changes in these areas can alter the projected freeway program fund balances. However, if the projections are valid, freeway program fund balances appear to be in a financially sound position for the next few years or through FY 1984. The projected FY 1970-FY 1984 program would complete construction on approximately 25 percent of the miles included in the freeway system. The amount of construction that would remain to be done in the years after FY 1984 depend on the standards used by the Department of Transportation.

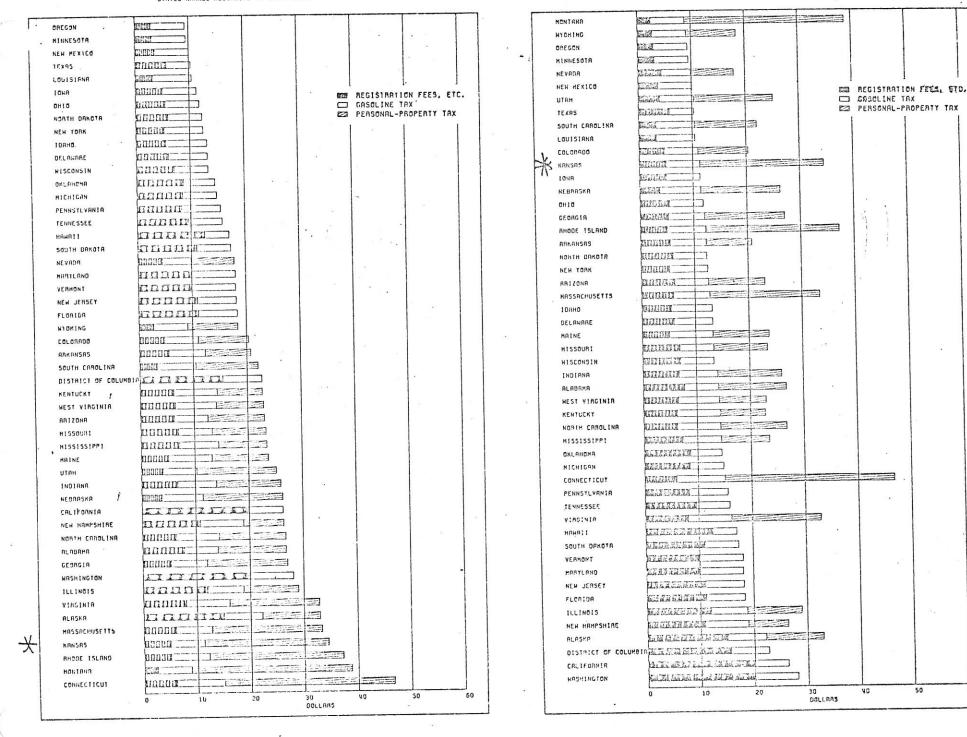
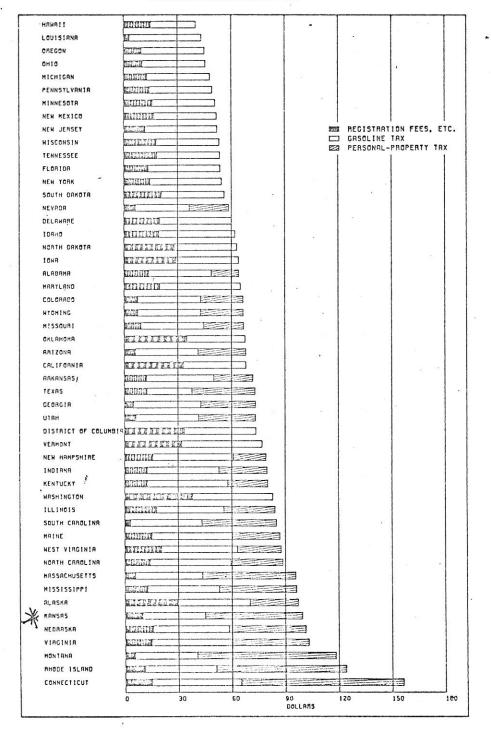


Figure 11 - State road-user and personal property taxes on a motorcycle (No. 1).



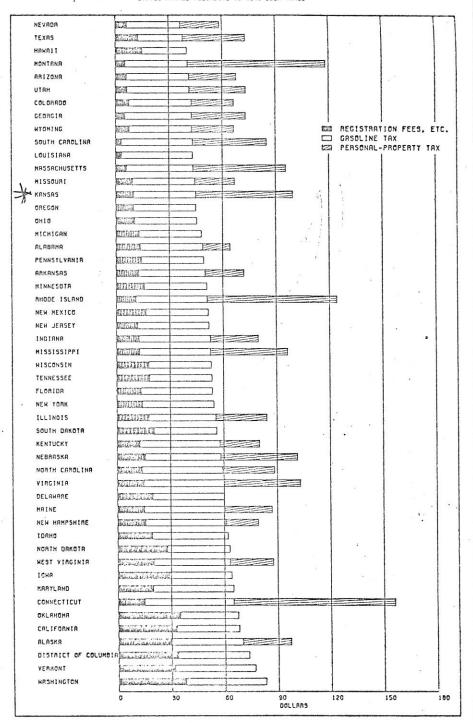
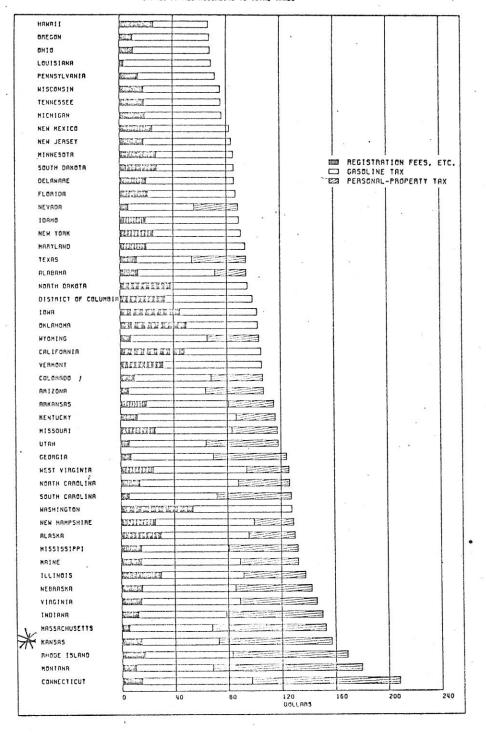


Figure 13 - State road-user and personal property taxes on a very light passenger car (No. 2).



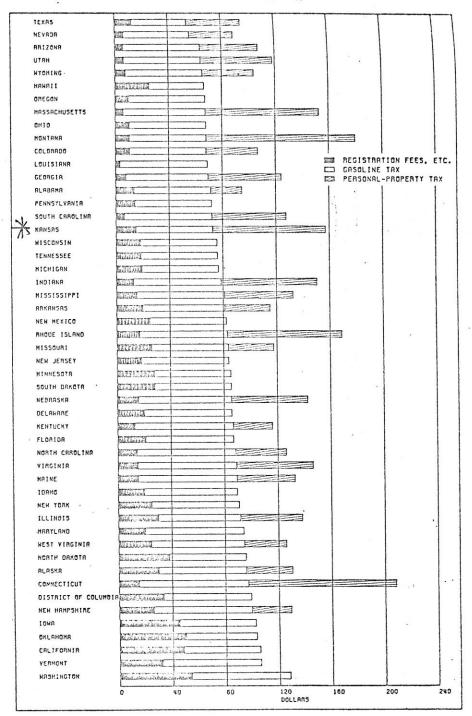
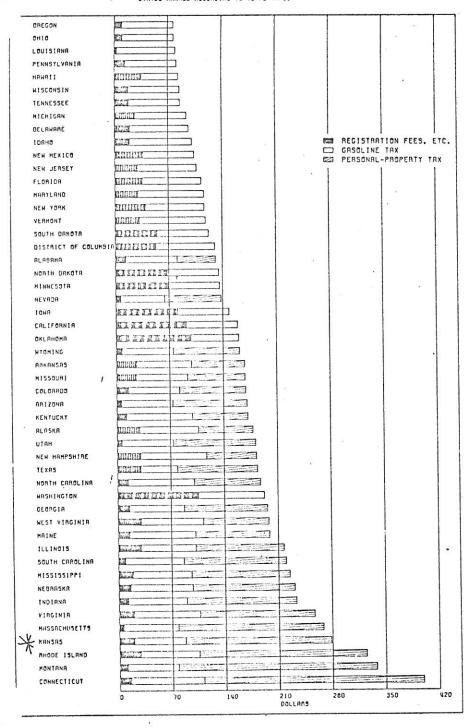


Figure 15 - State road-user and personal property taxes on a mediumweight passenger car (No. 3).



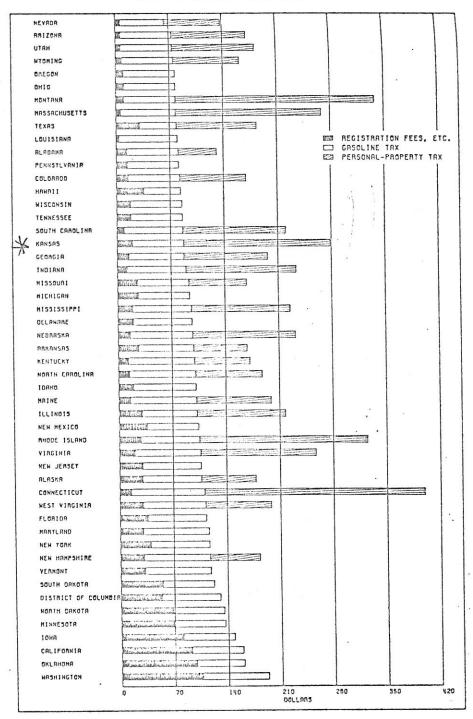
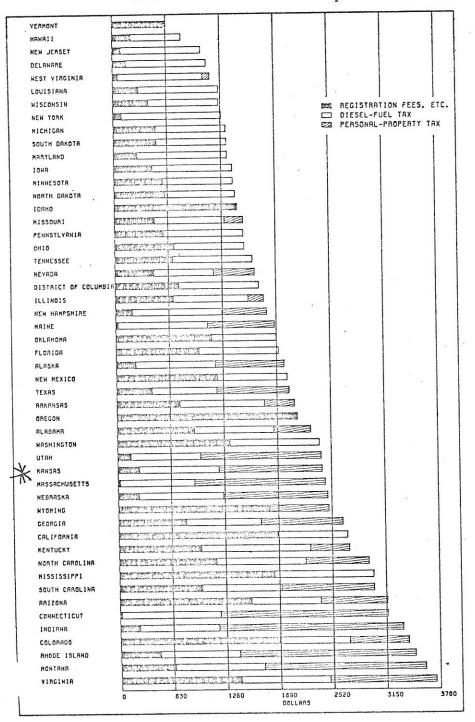


Figure 17 - State road-user and personal property taxes on a heavyweight passenger car (No. 4).



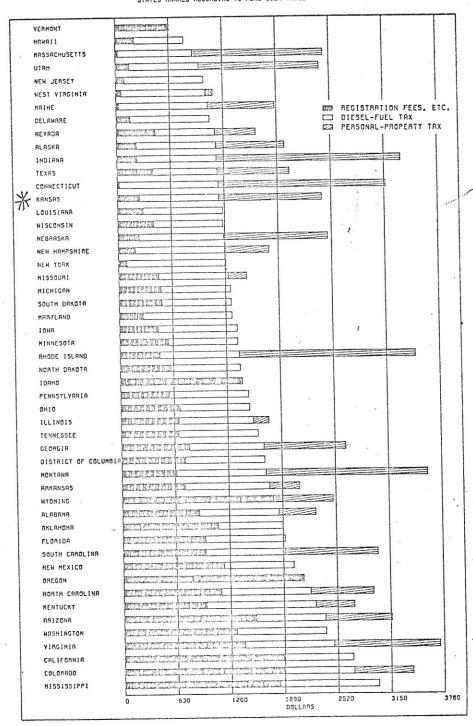
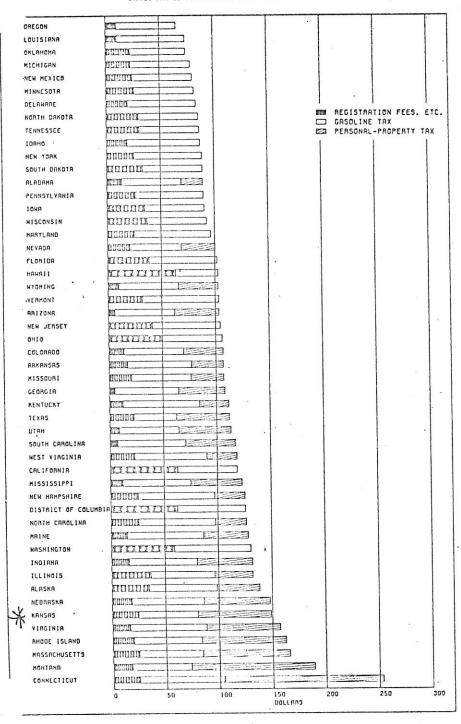


Figure 19 · State road-user and personal property taxes on a 47-seat, diesel powered, intercity bus (No. 5) in common carrier service.



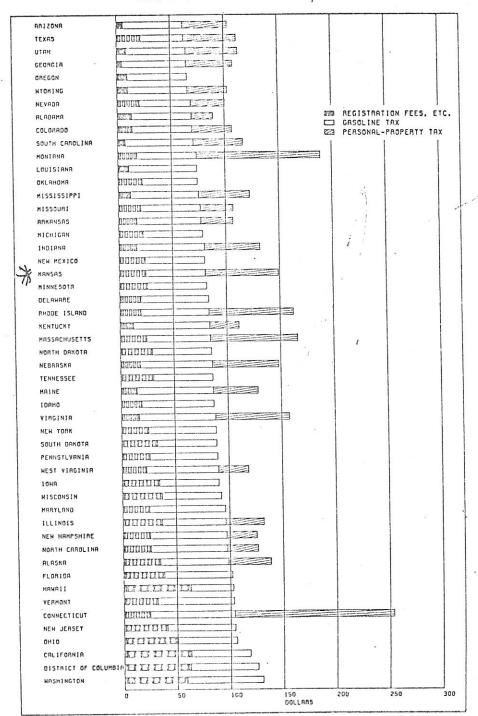


Figure 21 - State road-user and personal property taxes on a pickup truck (No. 6) in private use.

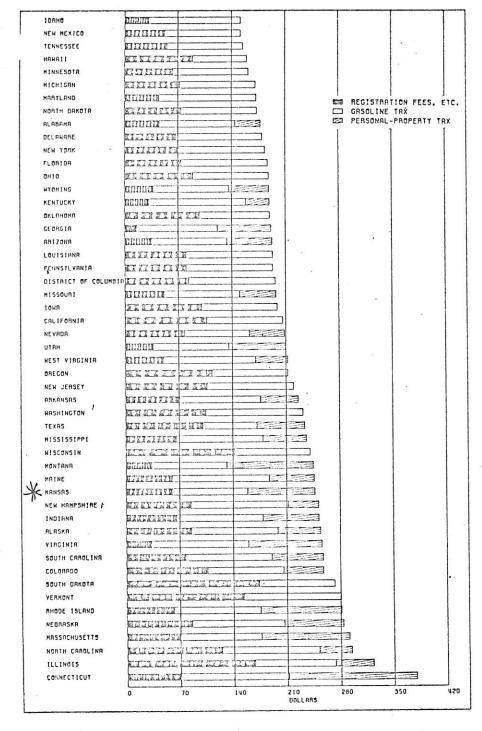
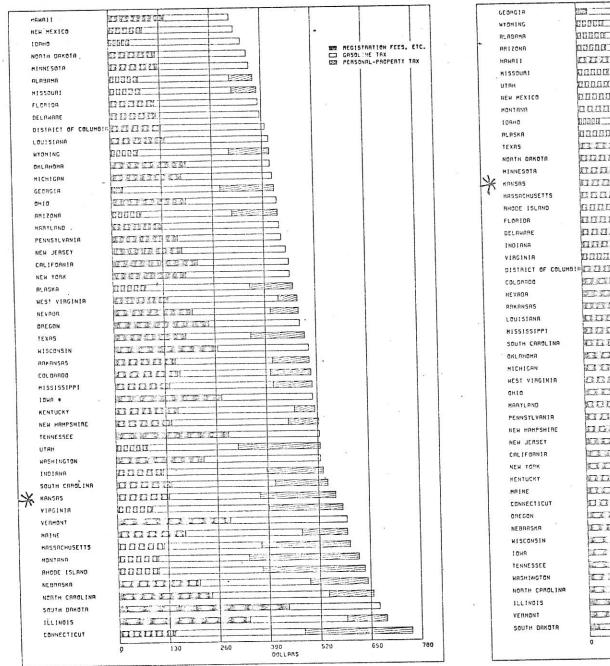


Figure 22 - State road-user and personal property taxes on a 14,000-pound stake truck (No. 7) in private use.



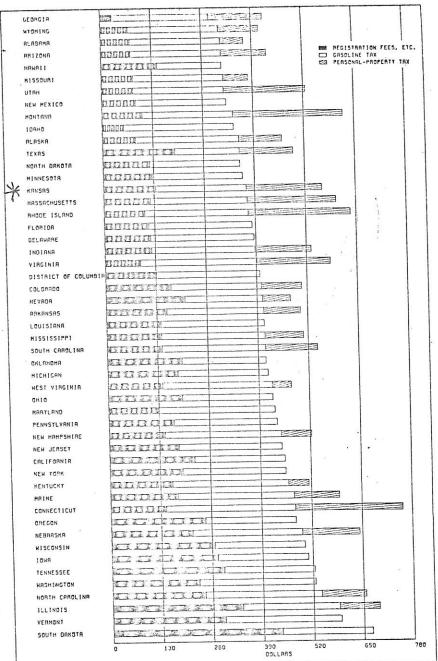
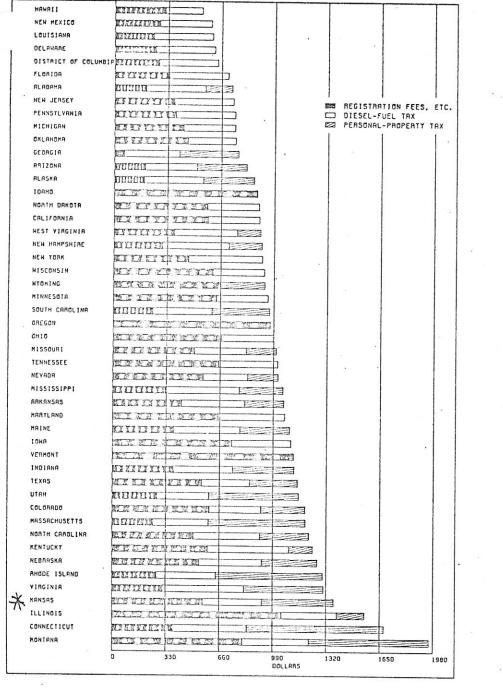


Figure 25 - State road-user and personal property taxes on a 24,000-pound van truck (No. 8) in private use.



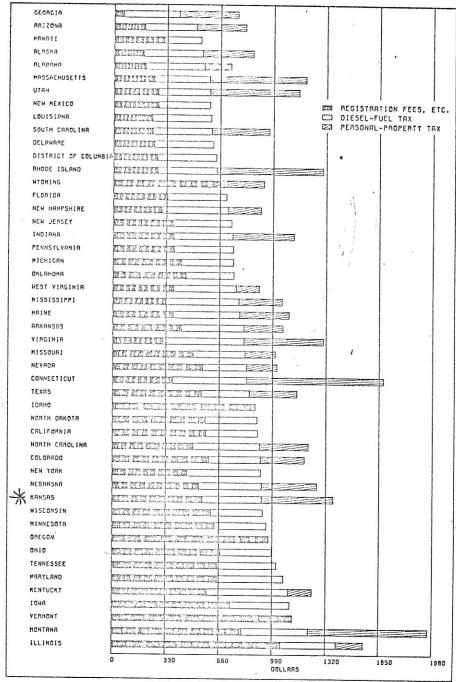


Figure 26 - State road-user and personal property taxes on a 50,000-pound, diesel-powered, tandem-axle dump truck (No. 9) in private use.

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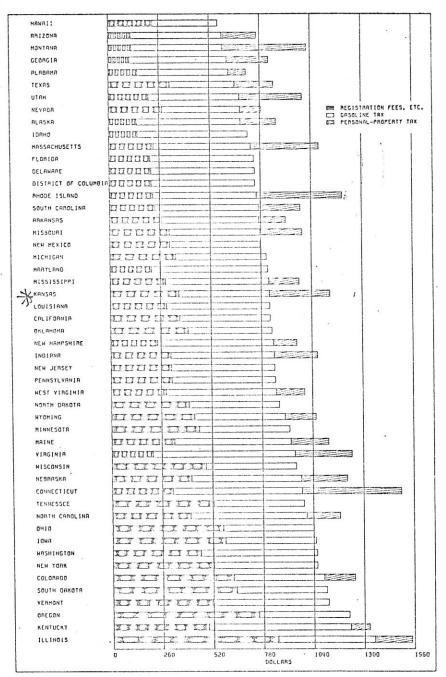
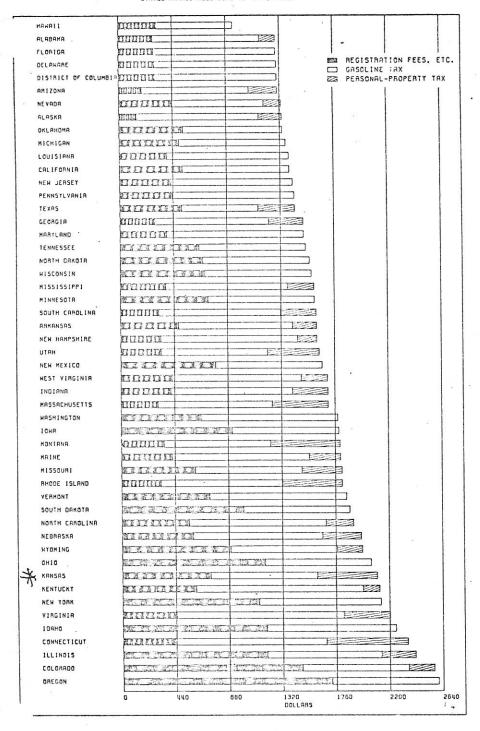


Figure 29 - State road-user and personal property taxes on a 40,000-pound, gasoline-powered, three-axle tractor-semitrailer combination (No. 10) in private use.



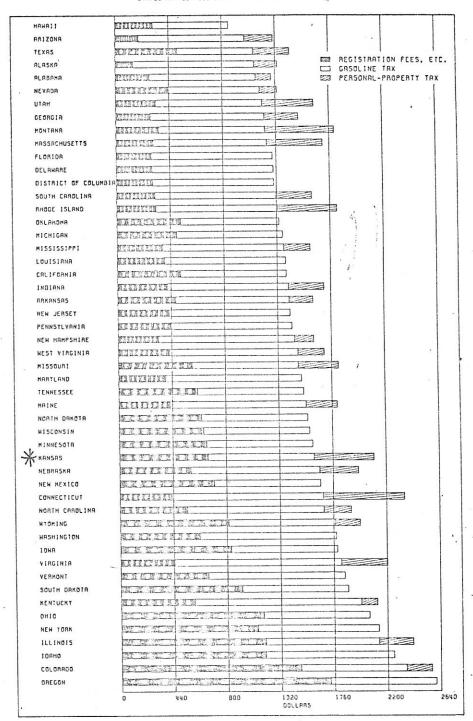
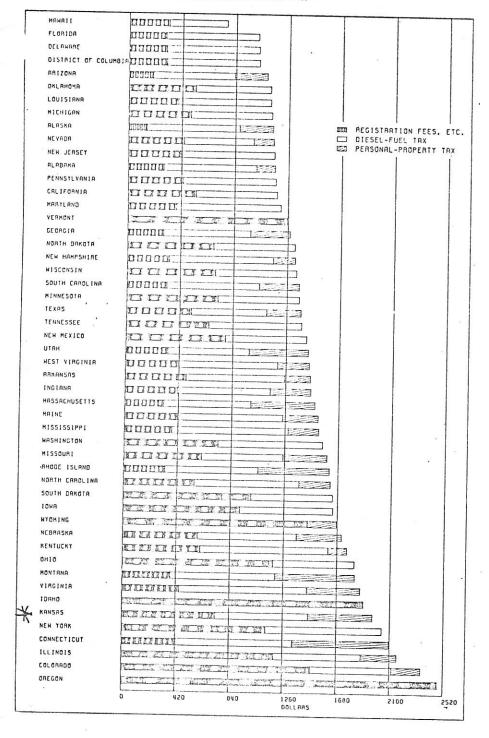


Figure 31 - State road-user and personal property taxes on a 55,000-pound, gasoline-powered, four-axle tractor-semitrailer combination (No. 11) in private use.



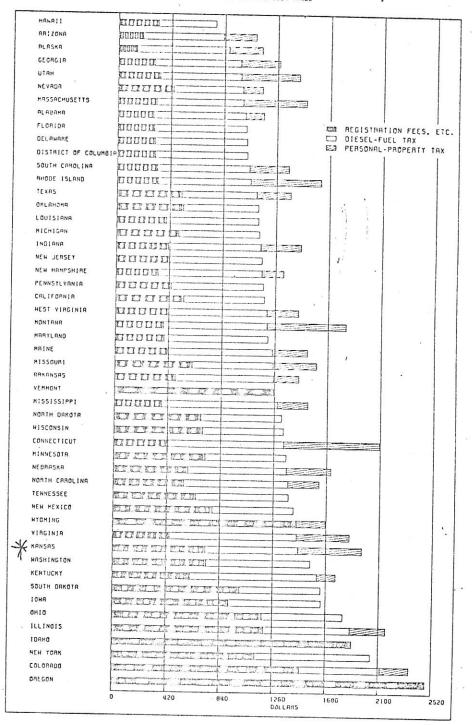
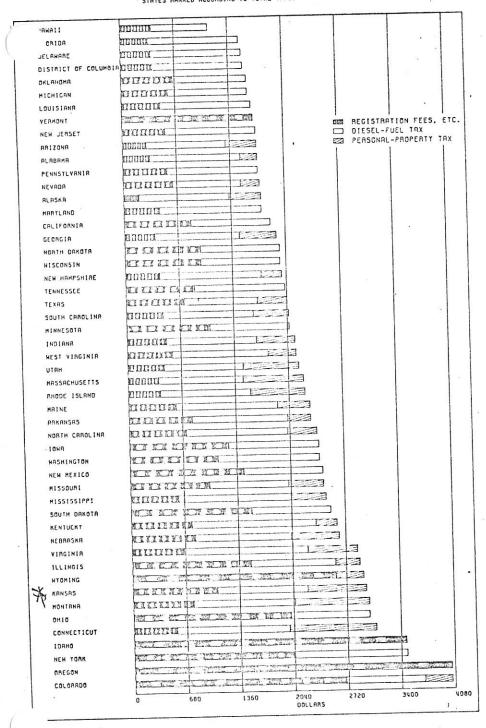


Figure 33 - State road-user and personal property taxes on a 55,000-pound, diesel-powered, four-axle tractor-semitrailer combination (No. 12) in private use.



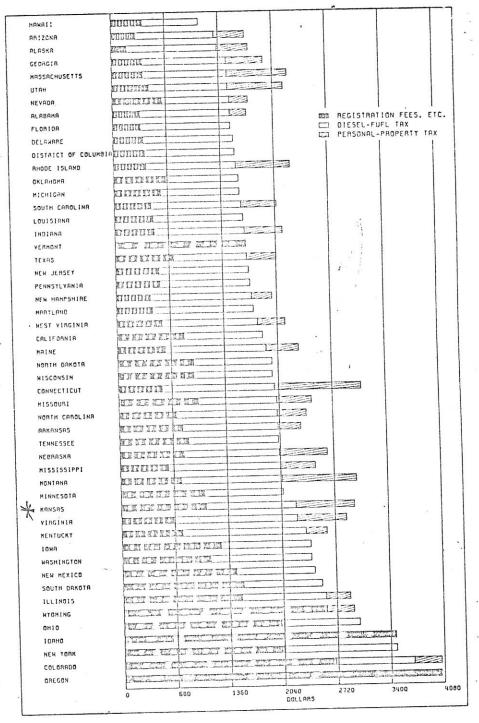


Figure 35 - State road-user and personal property taxes on a 72,000-pound, diesel-powered, five-axle tractor-semitrailer combination (No. 13) in private use.

			· P	RIVATE OPERAT	ION		
*: =						RANK	OF STATE
STATE	REGIS- TRATION - FEE	PROPERTY TAX	OTHER TAXES AND FEES	GASOLINE TAX	TOTAL	TOTAL FEES AND TAXES	TOTAL, EXCLUDING PROPERTY TAX
New England: Connecticut Maine Massachusetts New Hampshire Rhode Island Vermont	\$6.00 5.00 6.00 10.50 5.00 10.00	\$31.75 10.52 20.57 7.51 25.00	\$0.10 0.30	\$9.00 8.10 6.75 8.10 7.20 8.10	\$46.75 23.72 33.32 26.41 37.20 18.10	1 18 5 13 3	16 28 30 5 35
Middle Atlantic: New Jersey New York Pennsylvania	10.00 5.00 8.00	* * * * * * * * * * * * * * * * * * *	1.00 0.25 0.30	7.20 7.20 7.20	18.20 12.45 15.50	30 43 37	8 32 15
South Atlantic (North): Delaware District of Columbia Maryland Virginia West Virginia	6.00 12.50 10.00 8.00 6.00	16.78 8.79	3.00	7.20 7.20 8.10 8.10 7.65	13.20 22.70 18.10 32.88 22.94	41 24 32 7 22	27 3 9 13 22
South Atlantic (South): Florida Georgia North Carolina South Carolina	10.75 5.00 6.00 3.00	15.01 12.42 11.60	0.40 0.25 0.25 0.25	7.20 6.75 8.10 7.20	18.35 27.01 26.77 22.05	29 10 12 25	7 36 20 42
East North Central: Illinois Indiana Michigan Ohio Wisconsin	12.00 6.25 7.50 5.50 7.00	10.26 12.00	0.50 1.00	6.75 7.20 6.30 6.30 6.30	29.01 25.95 14.80 11.80 13.30	8 - 16 38 45 40	24 17 37 26
West North Central: Iowa Kansas	5.∞ 5.∞	23.20	****	6.30 6.30	11.30 34.50	46 4	40 39
Minnesota Missouri Nebraska North Dakota South Dakota	3.15 6.50 3.50 5.00 10.75	10.04 14.86	0.50 0.25 1.00 0.25	6.30 6.30 7.65 6.30 6.30	9.45 23.34 26.26 12.30 17.30	50 20 15 41, 34	148 25 38 33 - 11
East South Central: Alabama Kentucky Mississippi Tennessee West South Central:	7.75 6.00 6.75 9.50	12.73 8.40 9.03	0.25 0.50	6.30 8.10 7.20 6.30	26.78 22.75 23.48 15.80	11 23 19 36	23 21 19 14
Arkansas Louisiana Oklahoma Texas	5.00 3.00 7.15 5.30	8.49	0.50 0.25 1.50 0.50	6.75 7.20 5.85 4.50	20.74 10.45 14.50 10.30	26 47 39 48	3 <sup>1</sup> 4 43 18 44
Mountain: Arizona Colorado Ideho Montana Nevada New Mexico Utah Wyoming	6.25 4.50 5.50 2.50 4.50 3.50 2.50 2.50	10.52 9.35 29.98 8.00 14.83 9.35	0.20 0.20 1.50 0.25	6.30 6.30 7.65 6.30 5.40 6.30 6.30 6.30	23.07 20.35 13.15 38.78 17.90 10.00 25.13 18.40	21 27 42 2 33 49 17 28	31 41 29 51 47 46 45 50
Pacific: California Oregon Washington	11.00 3.00 9.90	•••••	9.00	6.30 6.30 8.10	26.30 9.30 28.10	14 51 9	2 49 1
Other Areas: Alaska Hawaii	15.00 12.00	10.79	0.50	7.20 4.50	32.99 17.00	6 · 35	4 12
Average 1/	\$6.73	\$13.91	\$1.18	\$6.86	\$21.38		

<sup>1/</sup> The average fee has been computed for each category on the basis of States that levy a tax in that category.

### TABLE 6.—STATL ROAD-USER AND PERSONAL PROPERTY TAXES ON SELECTED PASSENGER VEHICLES (Nos. 2, 3, and 4)

-		VE	RY LIGHT	PASSENGER	CAR (No.	2)			MEDI	M-EIGHT	PASSENCE	R CAR (No.	3)			н	EAVY PAS	GENGER CA	R (No. 4)		
						RÁNK C	F STATE			0.0011.00			RANK (	F STATE						RANK	OF STATE
STATE	RECIS- TRATION FEE	PROP- ERTY TAX	TAXES AND FEES	GASO- LINE TAX	TOTAL	TOTAL FEES AND TAXES	TOTAL, EXCL. PROP. TAX	REGIS- TRATION FEE	PROP- EFTY TAX	OTHER TAXES AND FEES	GASO- LINE TAX	TOTAL	TOTAL FEES AND TAXES	TOTAL, EXCL. PROP. TAX	REGIS- TRATION FEE	PROP- ERTY TAX	TAXES AND FEES	GASO- LINE TAX	TOTAL	TOTAL, FEES AND TAXES	TOTAL, EXCL. PROP. TAX
New England: Connecticut Maine	\$15.00 15.00	\$91.25 26.73	\$0.20	\$50.00	\$156.25 86.93	1 12	8 14 40	\$15.00	\$111.11	\$0.20	\$82.10	\$208.21	1 10	8 16 44	\$15.00 15.00	\$288.40	\$0.20	\$95.80 86.22	\$399.20	1 12	15 22
Mossochusetts New Hempshire Rhode Island Vermont Middle Atlantic:	15.50 11.00 32.00	52.27 18.32 73.00	0.30	37.50 45.00 40.00 45.00	95.77 79.12 124.10 77.00	9 18 2 19	13 30 2	6.00 25.50 17.00 32.00	85.19 29.54 86.00	0.30	61.58 73.89 65.68 73.89	152.77 129.23 168.78 105.89	5 13 3 25	6 27 2	6.00 30.50 28.00 32.00	190.69 65.51 220.00	0.30	71.85 86.22 76.64 86.22	268.54 182.53 324.74 118.22	5 18 3 36	10 19 9
New Jersey New York Pennsylvania South Atlantic (North):	12.00 14.25 14.00	::::::	0.25 0.30	40.00 40.00 35.00	52.00 54.50 49.30	43 39 46	28 22 33	18.00 24.75 14.00	::::::	0.25	65.68 65.68 57.47	83.68 90.68 71.77	42 35 47	25 14 37	30.00 39.75 14.00		0.25	76.64 76.64 67.06	106.64 116.64 81.36	40 37 48	16 11 40
Delaware District Of Columbia Maryland Virginia West Virginia South Atlantic (South):	20.00 30.50 20.00 15.00 20.00	43.08 24.60	3.00	40.00 40.00 45.00 45.00 42.50	60.00 73.50 65.00 103.08 87.60	36 20 31 4	16 3 7 15 11	20.00 30.50 20.00 15.00 24.00	57.44 31.63	3.00	65.68 65.68 73.89 73.89 69.79	85.68 99.18 93.89 146.33 125.92	39 30 34 7 17	21 7 12 17 11	20.00 50.50 30.00 20.00 30.00	150.78 86.09	3.00	76.64 76.64 86.22 86.22 81.43	96.64 130.14 116.22 257.00 198.02	34 38 6 13	28 7 12 18 14
Florida Georgia North Carolina South Carolina Bast North Central:	13.25 5.00 14.00 3.00	30.50 29.29 41.76	0.40 0.25 0.25 0.25	40.00 37.50 45.00 40.00	53.65 73.25 88.5h 85.01	40 22 10 13	23 44 17 41	20.75 7.50 14.00 6.00	54.89 38.16 55.68	0.40 0.25 0.25 0.25	65.68 61.58 73.89 65.68	86.83 124.22 126.30 127.61	38 18 16 15	19 39 18 36	35.75 15.00 14.00 9.00	109.34 86.98 134.56	0.40 0.25 0.25 0.25	76.64 71.85 86.22 76.64	112.79 196.44 187.45 220.45	39 14 16 , 10	13 33 24 35
Illinois Indiana Michigan Chio Wisconsin	18.00 12.25 12.00 10.50 18.15	28.77	0.50 1.00	37.50 40.00 35.00 35.00 35.00	84.27 79.75 48.00 45.50 53.15	14 17 47 48 42	21 27 35 36 25	30,00 12.25 18.15 10.50 18.15	46.40 72.00	0.50	61.58 65.68 57.47 57.47 57.47	137.98 150.43 76.62 67.97 75.62	46 44 6	13 31 32 43 34 ·	30.00 12.25 25.85 10.50 18.15	115.76 144.00	0.50	71.85 76.64 67.06 67.06 67.06	217.61 233.39 93.91 77.56 85.21	11 7 44 50 46	21 32 30 46 37
West North Central: Iova Kansas	29.00	54.52		35.00 35.00	64.00	33 6	9 38	45.00 15.00	84.68		57.47 57.47	102.47	29	5 35	81.00	191.40	:::::	67.06 67.06	148.06	29	14 3,14
Minnesota Miscouri Nebraska North Dakota South Dukota East South Central:	15.95 9.00 15.50 27.00 20.75	22.32 43.14	0.50 0.25 1.00 0.25	35.00 35.00 42.50 35.00 35.00	50.95 66.82 101.39 63.00 56.00	45 28 5 34 38	31 39 18 10 20	27.70 25.50 15.50 37.00 27.75	34.04 57.04	0.50 0.25 1.00 0.25	57.47 57.47 69.79 57.47 57.47	85.17 117.51 142.58 95.47 85.47	41 20 8 31 50	24 26 22 10 23	69.10 25.50 15.50 67.00 54.75	75.33 134.21	0.50 0.25 1.00 0.25	67.06 67.06 81.43 67.06 67.06	136.16 168.39 231.39 135.06 122.06	31 24 8 32 35	5 31 27 6 8
Alabama Kentucky Miasissippi Tennessee West South Central:	13.75 12.50 12.35 18.50	15.41 22.40 43.33	0.25	35.00 45.00 40.00 35.00	64.16 80.15 96.18 53.50	32 16 8 41	34 26 24	13.75 12.50 14.75 18.50	23.45 29.40 51.45	0.25	57.47 73.89 65.68 57.47	94.67 116.04 132.38 75.97	32 21 11 45	38 20 30 33	13.75 12.50 18.75 18.50	50.25 72.80 129.08	0.25	67.06 86.22 76.64 67.06	131.06 171.77 224.97 85.56	33 21 9 45	41 25 29 36
Arkensas Louisiana Oklahoma Texas Mountain:	12.00 3.00 33.55 12.30	21.86	0.50 0.25 1.50 0.50	37.50 40.00 32.50 25.00	71.96 43.25 67.55 73.06	24 50 27 23	32 42 6 50	19.00 3.00 48.13 12.30	33.97 40.70	0.50 0.25 1.50 0.50	61.58 65.68 53.37 41.05	115.05 68.93 103.00 94.55	22 48 28 33	29 40 4 51	26.09 3.00 96.73 30.30	69.79	0.50 0.25 1.50 0.50	71.85 76.64 62.27 47.90	168.14 79.89 160.50 183.70	25 49 27 17	26 42 2 43
Arizona Colorado Idaho Montena Nevada Nev Mexico Utah Wyohing	6.25 7.50 19.00 5.50 6.50 16.50 5.00	26.73 23.76 77.69 22.00 31.78 23.76	0.20 0.50 .	35.00 35.00 42.50 35.00 30.00 35.00 35.00	67.98 66.46 62.00 118.19 58.50 51.70 73.28 66.51	26 30 35 3 37 44 21 29	47 45 12 48 51 29 46 43	6.25 10.30 19.00 10.50 6.50 24.50 5.00 7.50	111.76 33.00 54.02 38.72	0.20 0.50 0.20 1.50 0.25	57.47 57.47 69.79 57.47 49.26 57.47 57.47	107.28 106.69 89.29 179.73 88.76 82.17 117.99 103.94	23 24 36 2 37 43 19	49 41 15 42 50 28 48	6.25 15.20 19.00 10.50 6.50 36.50 5.00	97.51 86.68 260.31 74.00 108.04 86.68	0.20 0.50  0.20 1.50 0.25	67.06 67.06 81.43 67.06 57.48 67.06 67.06	170.82 169.14 100.93 337.87 137.98 103.76 181.60 161.49	22 23 42 2 30 41 19 26	50 39 23 45 51 20 49
Pacific: California Oregon Washington Other Areas:	11.00 10.00 9.90		22.00	35.∞ 35.∞ 45.∞	68.00 15.00 83.00	25 49 15	5 37 1	11.00 10.00 9.90		37.00	57.47 57.47 73.89	105.47 67.47 127.89	26 50 14	3 45 1	11.00 10.00 9.90		81.00	67.06 67.06 86.22	159.06 77.06 192.22	28 51 15	3 47 1
Alaska Havaii	30.00 14.62	27.13	0.50	40.00 25.00	97.13 40.12	7 51	4 49	30.00 25.05	34.61	0.50	65.68 41.05	130.29 66.60	12 51	9	30.00 35.04	71.50	0.50	76.64 47.90	178.14 83.44	20 47	17 38
Average 1/	\$14.53	\$36.21	\$2.13	\$38.04	\$73.03			\$18.14	\$52.62	\$3.13	\$62.46	\$110.36	-		\$25.22	\$122,30	\$6.23	\$72.88	\$166.63		

<sup>1/</sup> The average fee has been computed for each category on the basis of States that levy a tax in that category.

TABLE 7.—STATE ROAD-USER AND PERSONAL PROPERTY TAXES ON A 47 - SEAT, DIESEL POWERED, INTERCITY BUS (No. 5)

				ARRIER SERV			T	RANK OF	STATE
STATE	REGIS- TRATION FEE	PROPERTY TAX	OTHER TAXES AND FEES	CARRIER TAXES AND FEES	MILEAGE OR TON- MILE TAX	DIESEL FUEL TAX	TOTAL	TOTAL FEES AND TAXES	TOTAL, EXCL. PROP. TAX
New England:	to2.00	¢1 077 52				\$1,166.70	\$3,167.23	6	38
Connecticut	\$23.00 30.00	\$1,977.53 788.40	\$0.20			1,050.03	1,868.63	28	38 45
Maine Massachusetts	23.50	1,541.76	1.00	5.00		875.03	2,446.29	1.6	49
New Hampshire	198.80	526.10	0.30	5.00		1,050.03	1,780.23	29	49 34 26
Rhode Island	468.00	2,081.00	0.10	7.00		933.36	3,489.46	3	51
Vermont	637.18					********	637.18	51	)1.
Middle Atlantic:	50.00		3.00			933.36	1,035.36	49	47
New Jersey	99.00		0.25			1,166.70	1.268:45	44	33
New York	300.00		0.30	277.07		933.36	1.510.73	35	23
Pennsylvania South Atlantic (North):	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		0.30	1343 14433					165
Delaware	165.60					933.36	1,098.96	48	44
District of Columbia	50.50		3.00		700.00	933.36	1,686.86	31· 41	18 29
Maryland	280.00		1.00	7 010 5		1.050.03	1,331.03	1	14
Virginia	88.00	1.257.94	121.27	1.213.74 57.00		1,050.03	1,142.05	47	46
West Virginia	5.00	01.05	0.50	51.00		991.10	2,272.007		
South Atlantic (South): Florida	873.25		5.40	100.00		933.36	1.912.01	26	12
. Georgia	780.00	967.77	0.25	25.00		875.03	2,648.05	13	19
North Carolina	146.60	746.35	0.25	1,006.50		1.050.03	2,949.73	10	8
South Carolina	155.00	1.095.04	1.25		822.50	933.36	3.007.15	8	11
East North Central:	(-1:	120 56	13.50	20.00	600 1000 000 AMOUNT HERE	875.03	1,743.09	30	21
Illinois	654.00	182.56	11.50	12.00		933.36	3,347.11	5	41
Indiana .	225.25 481.00	2.175.00	1.00	20.00		816.69	1.318.69	43	31
Michigen Ohio	515.50			188.00		816.69	1,520.19	34	55
Wisconsin	402.00		20.00			816.69	1.238.69	45	36
West North Central:						055.50	2 220 20	40	28
Iowa	450.00			6.00	00200000	933.36 933.36	1,389.36	17	38
Kansas	250.00	1,218.00		10.00		816.69	1,394.19	39	27
Minnesota Missouri	577.50 450.50	217.62	0.50	25.00		816.69	1,510.31	36	32
Nebraska	235.50	1,231.70	0.25	15.00		991.70	2,474.15	15	35
North Dakota	555.00		1.00	45.00		816.69	1,417.69	38	25
South Dakota	169.75		0.25	338.40		816.69	1,325.09	42	30
East South Central:					<b>700.00</b>	022.26	2,281.37	20	14
Alabama	210.50	437.51		277 50	700.00	933.36	2,720.87	11	7
Kentucky	152.75	460.00	13.50	277.50	700.00	1,166.70	3,002.06	9	i
Mississippi Tennessee	618.25		58.75	5.00		933.36	1,615.36	33	20
West South Central:									
Arkansas	742.00	355.25	0.50	5.00		991.70	2,094.45	22 46	16
Louisiana	293.75		0.25	10.00	900.50	933.36	1,237.36	27	37 13
Oklahoma	301.95	850.10	1.50	3.00 58.00	822.50	758.36 758.36	1,887.31 2,033.∞	23	40
Texas	364.04	852.10	0.50	50.00		1,00.30	2,055.00		
Mountain: Arizona	191.25	788.40	2.00	1,364.33		816.69	3,162.67	7	6
Colorado	72.75	700.80	0.20	-,55.055	1,820.00	816.69	3,410.44	14	2
Idaho	76.00		0.50		1,365.00		1,441.50	37	24
Montana	290.50	1,910.79		358.66		1,050.03	3,609.98	2	17
Nevada	6.50	482.00	453.00	•••••	2 1/2 //0	700.02	2,010.79	32 24	43 10
New Mexico	50.50	1 100 51	1.20		1,142.40	816.69	2,400.70	18	48
Uteh Wyoming	160.00 30.00	700.80	1.50		1,750.00	010.09	2,486.05	14	15
Pacific:	1 30.00	100.00	1,.27		-,,,,,,,,,		100 (100 (100 (100 (100 (100 (100 (100	20100	
California	329.00		645.00	909.56		816.69	2,700.25	12	3
Oregon	95.∞			2.50	2,030.00		2,127.50	21	9
Washington	224.80	• • • • • • • • • • • • • • • • • • • •	723.00	242.55	140.00	1,050.03	2,380.38	19	5
Other Areas:	360.00	P20 00		75.00		933.36	1,977.36	25	42
Alaska Havaii	160.00	809.00	0.50	75.00 28.00		583.35	806.85	50	50
**G*GII	197.00			20.00		E2 0758 178630		5.	
Average 1/	\$279.11	\$962.11	\$53.34	\$254.06	\$1,090.22	\$923.43	\$2,055.45	1	

<sup>1/</sup> The average fee has been computed for each category on the basis of States that levy a tax in that category.

TABLE 9.-STATE ROAD-USER AND PERSONAL PROPERTY TAXES ON A STAKE TRUCK, 14,000 POUNDS GROSS VEHICLE WEIGHT (No. 7)

				PRIVATE OF	PERATION							CO1	NTRACT CARR	IER						FA	RM SERVIC	E		
							RANK O	P STATE								RANK C	F STATE						RANK C	F STAT
STATE	REGIS- TRATION FEE	PROP- ENTY TAX	TAXES AND FEES	MILEAGE OR TON- MILE TAX	GASO- LINE TAX	TOTAL	TOTAL FEES AND TAXES	TOTAL, EXCL. PROP. TAX	REGIS- TRATION FEE	PROP- ERTY TAX	OTHER TAXES AND FEES	TAXES AND FEES	MILPAGE OR TON- MILE TAX	GASO- LINE TAX	TOTAL	TOTAL FEES AND TAXES	TOTAL, EXCL. PROP. TAX	REGIS- TRATION FEE	PROP- ENTY TAX	OTHER TAXES AND FEES	CASO- LINE TAX	TOTAL	TOTAL FEES AND TAXES	TOTAL EXCL PROP TAX
lev England:		W 5								4-10					41.02				4160.00		A (a	ton 2 (2		
Connecticut	\$70.00	\$168.00	*****		\$141.20	\$379.20	16	10 22	\$70.00 60.00	\$169.00	\$0.20	\$10.00		\$235.30	\$483.30	19	12	\$70,00	\$163.00	\$0.20	\$55.60	\$293.60	8	18
Maine	60.00	59.00	\$0.20		105.90	291.27	10	29	70.00	115.37	10.00	,		176.48	371.85	7	32	12.00	115.37	1.00	41.70	170.07	3	49
Massachusetts	70.00 84.50	39.83	0.30		127.08	251.71	14	9	84.50	39.83	0.30	3.00		211.77	:39.40	16	14	25.50	39.83	0.30	50.04	115.67	24	29
New Hompshire Rhode Island	62.00	106.00	0.10		112.96	281,06	6	30	124.00	106.00	0.10	7.00		188.24	425.34	3	10	62.00	60.00		44.48	166.48	4	11
Vermont.	153.30				127.08	280.38	7	1	153.30					211.77	365.07	8	2	32.00			50.04	82.04	38	19
Middle Atlantic:	2,3.3.								***************************************					100000000000000000000000000000000000000	2007.000				1			100000000000000000000000000000000000000		859768
New Jersey	105.70		1.00		112.96	219.66	23	7	105.70		1.00			188.24	294.94	26	15	52.85		4.00	44.48	101.33	31	12
New York	70.00		0.25		112.96	183.21	41	24	70.00		0.25			188.24	258.49	43	30	49.00		0.25	44.48	93.73	34	14
Pennsylvania	80.00		0.30		112.96	193.26	35	17	80.00		0.30	5.00		188.24	270.54	39	28	80.00		0.30	44.48	124.78	17	6
South Atlantic (North):									66.00			1		188.24	acc ol	1.0	21.	22 10	1		44.48	77.88	41	24
Delavare	66.80				112.96	179.76	15	25 16	66.80 80.50		3.00			188.24	255.04	37	34 26	33.40			44.40	11.00		2.
District of Columbia	80.50		3.00		112.96	196.46	31 45	32	45.00		3.00	1.00		211.77	257.77	1414	31	30.00			50.04	40.03	39	20
Maryland	45.00	06.22			127.08	255.81	11	39	32.40	96.33		2.00		211.77	342.50	12	37	32.40	22,20		50.04	104.64	30	17
Virginia West Virginia	49.50	96.33	0.50		120.02	212.19	25	35	49.50	42.17	3.88	3.00		200.01	298.56	25	33	30.00	33-17	0.50	47.26	110.93	27	25
South Atlantic (South):	17.70	42.11	0.00		10.02		-,	"	1			1				1	"	1000000			1000000			
Florida	73.45		0.40		112.96	186.81	40	53	73.45		0.40	20.00		188.24	282.09	30	22	73.45		0.40	44.48	118.33	19	1
Georgia	15.00	70,21	0.25		105.90	191.36	35	51	15.00	70.21	0.25			176.48	261.94	41	51	15.00	70.21	0.25	41.70	127.16	16	1.1
North Carolina	124.20	42.60	0.25		127.08	294.13	3.	14	204.00	42.60	0.25			211.77	458.62	5	1	62.60	22.56	0.25	50.04	135.45	14	10
South Carolina	77.00	67.28	0.25		112.96	257.49	10	19	77.00	67.28	0.25	25.00		183.24	357-77	10	16	12.00	42.05	0.25	44.48	98.78	32	45
East North Central:		9000000000	10000000			500000000000000000000000000000000000000							1			١.		1	1 - 00		1	053.56		Ι.
Illinois	160.00	49.82	7.00		105.90	322.72	5	5	160,00	49.82	7.00	5.00	•••••	176.48	398.30	1 4	4	160,00	42.86	0.50	41.70	251.56 150.95	5	26
Indiena	65.25	73.22	0.50		112.96	251.93	13	27	65.25	73.22	0.50	12.00		164.71	339.21	28	29	32.75	73.22	1.00	38.92	71.27	46	31
Michigan	71.25	******	1.00		98.84	171.09	46	21	71.25 89.30		1.00	20.00		164.71	274.01	33	24	37.80		1.00	38.92	76.72	42	27
Ohio	87.30				98.84 98.84	240.84	39 18	5	142.00		1 :::::	10.00		164.71	316.71	23	11	37.50		1	38.92	76.42	43	28
Wisconsin West North Central:	142.00				90.04	240.04	10	,	142.00			10.00		2011,12	3101,12			31.75		1	3.17.	S .		
Iowa	100,00				98.84	198.84	29	14	100.00			6.00		164.71	270.71	38	27	100.00			38.92	138.92	11	3
Knnses	50.00	88.16	10.00		98.84	247.00	15	140	50.00	88.06		10.00		164.71	312.87	24	44	15.00	62.00		38.92	115.92	23	50
Minnesota	63.00				50.04	161,84	47	37	63.00			15.00		164.71	242.71	48	39	36.55	25.53	0.50	38.92	95.45	33	30
Missouri	50.50	47.43	0.50		98.84	197.27	30	45	50.50 85.50	47.43	0.50	25.00		200.01	288.14	27	13	22.50	35.53 43.15	0.25	47.26	113.16	25	
Nebraska	85.50	77.65	0.25		170.02	283.42 172.84	44	12	45.00	77.65	29.00	45.00		164.71	283.71	29	19	45.00	******	1.00	38.92	84,92	36	35
North Dakota South Dakota	45.00		95.25		98.84	272.34	8	3	78.25		0.25	95.00		164.71	338.21	18	5	78.25		0.25	38.92	117.42	21	1 8
East Couth Central:	78.25	*******	95.25		90.01	616.54		,	10		1	,,,,,,	1111111		1 335555					1000	100000			
Alabama	45.50	33.50			98.84	177.84	43	46	60.50	33.50				164.71	258.71	42	43	30.50	21.00		38.92	90.42	35	37
Kentucky	31.00	30.80	0.25		127.08	189.13	37	41	31.00	30.80				211.77	273.57	34	38	12.50	19.80		50.04	82.59	37	140
Mississippi	65.75	56.87	0.50		112.96	236.08	19	26	81.15	56.87	13.50			188.24	339.76	14	21	34.75	37.80		44.48	117.53	20	21
Tennessee	55.75				98.84	154.59	49	42	90.75		*****	17.50		164.71	272.96	36	25	30.75		*****	38.92	69.67	147	36
West South Central:		1- 10			100.00	201 011	00	28	70.00	26.58	0.50	1	1	176,48	273.56	35	36	42.00	49.48	5.50	41.70	133.68	12	1
Arkansas	70.00	49.48	0.50		105.90	225.88	22	18	160.00		0.25	10.00		188.24	358.49	33	3	10.00	49.40	0.25	44.48	54.73	50	î.
Louisinna	80,00		1.50		91.78	193.21	33 36	20	96,15		1.50	10.00		152.95	250.60	47	35	23.55		1.50	36.14	61.19	49	14
Oklahoma Texna	100.40	62.69	0.50		70.60	234.19	20	33	100.40	62.69	0.50			117.65	201.24	31	47	50.35	42.55		27.80	121.20	18	5
Mountain:	100.40	02.09	1 3.70		10.00	2,712)		, ,,			1	1		2000 A 20	155000000			15.000		1 .			1	
Arizona	34.75	59.00			98.84	192.59	34	49	34.75	59.00		87.50		164.71	345.96	11	18	34.75	59.00		38.92	132.67	15	3
Colorado /	24.00	52.44	0.20	\$82.18	98.84	257.66	9	13	24.00	52.44	0.20		\$136.96	164.71	378.31	6	7	16.60	52.44	000	38.92	108.16	29	
Idaho	31.00		0.50		1:0.02	151.52	51	1,1,	31.00		0.50			200.01	231.51	49	h1	31.00	01.63	0.50	17.26	78.75	10	2
Montana	33.00	113.12			98.84	244.96	17	50	33.00	113.12		29.67		164.71	340.50	13	. 42	16.50	84.61		38.92	140.03 108.86	28	1
Nevada	29.50	46.00			84.72	208.22	27	36	29.50	-46.00		148.00		141.18	264.68	51	46	29.50	45.00	0.20	38.92		45	1 3
New Mexico	52.50	*******	0.30		98.84	151.54	50	43	35.00	74.14	1.50	• • • • • • • • • • • • • • • • • • • •	*******	164.71 164.71	217.41	32	50	35.16	74.14		38.92	149.56	6	1 3
Utah	35.00	74.14			98.84	188.53	38	47	20.00	52.44	0.25	17.00		164.71	254.40	145	49	20.00	52.44		38.92	111.61	26	1
Wyoming	20.00	52.44	17.25		90.04	100.))	1 20		1 25.00	1 /2.44	1	21.00	1		1	1	1		1		100 000			1
Pacific: California	59.00		48.00		98.84	205.84	28	11	59.00		48.00	51.30		164.71	323.01	21	8	59.00		48.00	38.92	145.92	7	
Oregon	45.00		2.50	66.00	98.84	212.34	24	8	45.00			2.50		164.71	322.21	22	9	29.00			38.92	67.92	48	1
Washington	47.40		57.50		127.08	231.98	21	6	47.40.		57.50	16.00		211.77	332.67		6	28.65		57.50	50.04	136.19	13	
Other Areas:	1 -1.40		7	,	1	-35-			1			1				1			1	1	1	1		1
Alaska	60.00	56.18	25.00		112.96	254.14	12	15	60.00	56.18		35.00		188.24	339.42	15	20	30.00			44.48	140.36	9	
Havaii	.85.80		3.50		70.60	159.90	48	38	85.80		3.50	13.00		117.65	219.95	50	45	85.80		3.50	27.80	117.10	55	
	100000000000000000000000000000000000000	20220-0-00	of the same					4	1	100-	4. /-	1 400 /-	4107 10	A1 m 1 =	4210 10	1		\$40.14	\$54.42	\$4.95	\$42.37	\$115,16		1
Average 1/	\$67.08	\$67.77	\$9.67	\$74.09	\$107.70	\$220.58	1	1	\$72.71	\$66.92	\$5.65	\$21.62	\$123.48	\$179.47	\$310.10	1	1	\$40.14	454.45	44.99	1 4.6.31	421,120		

<sup>1/</sup> The average fee has been computed in each category on the basis of States that levy a tax in the category.

TABLE 10.-STATE ROAD-USER AND PERSONAL PROPERTY TAXES ON A VAN TRUCK, 24,000 POUNDS GROSS VEHICLE WEIGHT (No. 8)

				PRIVATE O	PERATION				*			C	ONTRACT CARR	IER			
			OTHER				RANK	OF STATE								PANK	OF STATE
STATE	REGIS- TRATION FEE .	PROPERTY TAX	TAXES AND FEES	MILFAGE OR TON- MILE TAX	GASOLINE TAX	TOTAL	TOTAL FEES AND TAXES	TOTAL, EXCL. PROP. TAXES	REGIS- TRATION FEE	PROPERTY TAX	OTHER TAXES AND FEES	CARRIER TAXES AND FEES	MILEAGE OR TON- MILE TAX	GASOLINE TAX	TOTAL	TOTAL FEES AND TAXES	TOTAL, EXCL. PROP. TAXES
New England:																	
Connecticut Maine Massachusetts New Hampshire Khode Island	\$144.00 175.00 120.00 144.50 105.00	\$277.90 116.95 228.70 78.46 264.00	\$0.20		\$333.30 299.97 249.98 299.97 266.64	\$755.20 592.12 598.68 523.23 635.74	1 9 8 18 6	11 12 36 17 35	\$114.00 175.00 120.00 144.50 210.00	\$277.90 116.95 228.70 78.46 264.00	\$0.20 0.30 0.10	\$10.00 5.00 10.00 3.00 7.00		\$555.60 500.04 416.70 500.04 444.48	\$957.50 797.19 775.40 726.30 925.58	2 9 12. 19	10 13 38 21 17
Vermont Middle Atlantic:	291.60	•••••		•••••	299.97	591.57	10	2	291.60	•••••	•••••		•••••	500.04	791.64	10	3
New Jersey New York Pennsylvania	178.40 120.00 168.00		1.00 0.25 0.30	\$67.92	266.64 266.64 266.64	446.04 454.81 434.94	32 30 33	16 14 18	178.40 120.00 168.00	:::::::	1.00 0.25 0.30	3.00 2.00	\$113.20	ևհև և8 ևհև և8 ևհև և8	626.88 677.93 614.78	34 27 36	25 14 28
South Atlantic (North): Delaware District of Columbia Maryland	118.80 128.50 130.00	::::::	3.00	::::::	266.64 266.64 209.97	385.44 398.14 429.97	43 42 34	33 30 19	118.80 128.50 130.00			3.00 1.00		կեն. 48 կեն. 48	563.28 575.98	44 42	35 34 24
Virginia West Virginia South Atlantic (South):	91.60 140.50	189.72 49.20	0.50		299.97 283.31	581.29 473.51	58	31 21	139.60 140.50	189.72 49.20	0.50	2.00 8.63		500.04 500.04 472.26	631.04 831.36 671.09	32 6 28	24 22 26
Florida Georgia North Carolina South Carolina East North Central:	114.15 30.00 241.00 142.00	139.24 115.34 134.56	0.40 0.25 0.25 0.25		266.64 249.98 299.97 266.64	381.19 419.47 656.56 543.45	44 37 4 13	34 51 4 24	114.15 _0.00 421.00 142.00	139.24 115.34 134.56	0.40 0.25 0.25 0.25	20.00 25.00 50.00		հեկ.կ8 հյκ.70 500.04 հեկ.կ8	579.03 611.19 1,036.63 771.29	41 38 1 , 13	31 47 1 23
Illinois Indiana Michigan Ohio Wisconsin	330.00 120.25 150.00 191.70 267.00	103.12 145.14	7.50 0.50 1.00		249.98 266.64 233.31 233.31	690.60 532.53 414.31 425.01	2 14 38 36	32 32 22 20	330.00 120.25 180.00 191.70	103.12 145.14	7.50 0.50 1.00	5.00 12.00 50.00 20.00	•••••	416.70 444.48 388.92 383.92	862.32 722.37 619.92 600.62	20 35 40	5 33 27 30
West North Central: Iowa Kansar	275.00	194.88	10.00		233.31 233.31 233.31	500.31 508.31 563.19	20	* 8 7 37	267.00	301.00		6.00		388.92 388.92	665.92	30 29	16 15
Minnesota Missouri	126.00 80.50	64.17			233.31	359.31	47	38	125.00	194.88	******	10.00		386 <b>.</b> 92	718.80 529.92	22 48	43
Nebraska North Dukota South Dukota East South Central:	210.50 71.00 188.25	148.59	0.50 0.25 49.00 250.25		233.31 283.31 233.31 233.31	378.48 642.65 353.31 671.81	45 5 48 3	7.6 9 39 1	80.50 210.50 71.00 188.25	64.17 148.59	0.50 0.25 49.00 0.25	25.00 15.00 45.00 250.00	••••••	388.92 472.26 388.92 388.92	559.09 846.60 553.92 827.42	45 5 47 7	11 37 2
Alabama Kentucky Mississippi Tennessee West South Central:	75.50 161.00 110.75 290.75	60.30 52.50 100.19	0.25 0.50		233.31 299.97 266.64 233.31	369.11 513.72 508.08 524.06	46 19 21 17	19 13 25 6	75.50 161.00 199.55 375.75	60.30 52.50 100.19	13.50	17.50		388.92 500.04 444.48 388.92	524.72 713.54 757.72 782.17	49 23 14 11	49 18 19
Arkansas Louisiana Oklahoma Texas	156.00 140.00 191.15 185.10	94.90	0.50 0.25 1.50		249.98 266.64 216.65	501.38 406.89 409.30	23 41 39	27 26 23	156.00 280.00 191.15	52.68	0.50 0.25 1.50	5.00 10.00 3.00		416.70 444.48 361.14	630.88 734.73 556.79	33 18 46	32 8 36
Mountain: Arizona Colorado	76.75 24.00	138.40 116.95 103.96	0.50	143.93	233.31 233.31	490.65 427.01 505.40	25 35 22	#8 #0	185.10 76.75 24.00	138.40	0.50	11.00 139.08	******	277.80 388.92	612.80	37 21	36 46 29
Idaho Montana Nevada New Mexico	55.00 104.25 48.00 87.50	283.48 72.00	0.50 156.00 0.20		283.31 233.31 199.98	338.81 621.04 475.98	49 7 27	42 43 28	56.00 104.25 48.00	103.96 283.48 72.00	0.20	41.53 156.00	239.88	388.92 472.26 385.92 333.36	756.96 712.51 818.18 609.36	15 24 8 39	20 9 41 40
Utah Wyoming Pacific: California	80.00 30.00	210 .78 103.96	1.50 41.25	••••••	233.31 233.31 233.31	321.01 525.59 408.52	50 16 40	44 45 50	87.50 80.00 30.00	210.78 103.96	0.20 1.50 0.25	41.00	••••••	388.92 388.92 388.92	476.62 681.20 564.13	50 26 43	45 48 50
Oregon Washington Other Areas:	123.00 70.00 109.90		97.00 2.50 116.00	172.50	233.31 233.31 299.97	453.31 478.31 525.87	31 26 15	15 10 5	70.00 109.90		1.00	178.25 2.50 20.00	287.50	388.92 388.92 500.04	691.17 748.92 745.94	25 16 17	12 6 7
Aleska Havaii	60.00	111.25	25.00 3.50	:::::::	266.64 166.65	462.89 310.64	- 29 51	41 47	60.00 140.49	111.25	0.50	35.00 21.00	::::::	144.48 277 <b>.</b> 80	650.73 439.79	31 51	39 51
Average 1/	\$139.16	\$136.99	\$20.89	\$128.12	\$254.22	\$488.60			\$151.28	\$135.42	\$6.43	\$32.34	\$206.08	\$423.78	\$692.19		

<sup>1/</sup> The average fee has been computed for each category on the basis of States that levy a tax in that category.

# THREE-AXLE DUMP TRUCK, 50,000 POUNDS GROSS VEHICLE WEIGHT (No. 9)

	Т		Т		T		RANK (	OF STATE
STATE	RECIS- TRATION FEE	PROPERTY TAX	OTHER TAXES AND FEES	MILFAGE OR TON- MILE TAX	DIESEL FUEL TAX	TOTAL	TOTAL FEES AND TAXES	TOTAL, EXCLUDING PROPERTY TAX
New England:				10		1- 6-6 06		0.7
Connecticut	\$375.∞	\$846.56			\$454.50	\$1,676.06	2 17	21 . 26
Maine	375.00	306.11	\$0.20		340.88	1,190.50	10	44
Massachusetts	250.00	598.62 204.07	0.30		409.05	913.92	31	34
New Hampshire	300.50 275.00	660.00	0.10	460000	363.60	1,298.70	6	37
Rhode Island Vermont	1,115.63					1,115.63	15	3 -
Middle Atlantic:	2,22,00		ľ				١٥	22
New Jersey	368.50		1.00		363.60	733.10	42	33
Nev York	250.00		0.25	\$212.50	454.50	917.25	30 41	31
Pennsylvania	380.00		0.30		363.60	743.90	41	, 51
South Atlantic (North):	0=1.00				363.63	617.63	46	39
Delaware	254.00		3.00		363.60	636.10	45	38
District of Columbia	269.50 650.00		3.00		409.05	1,059.05	18	6
Maryland	310.00	492.02	2.00		499.95	1,303.97	5	24
Virginia West Virginia	374.50	144.07	0.50		386.33	905.40	32	28
South Atlantic (South):				200		<b>500</b>	44	35
Florida	236.25		100.40		363.60	700.25	38	35 49
Georgia	60.00	364.46	0.25		340.88	765.59	30	16
North Carolinia	501.00	301.86	0.25		409.05 363.60	1,212.16 964.13	9 26	40
South Carolina	242.00	357.28	1.25	******	303.00	904.13	20	
East North Central:	7 001 00	169.73	11.50	****	340.88	1,556.11	3 14	1
Illinois	1,034.00	379.90	0.50		363.60	1,119.25	14	32
Indiana	425.00	319.90	1.00		318.15	744.15	40	30
Michigan Ohio	544.75			125.00	318.15	987.90	24	8
Wisconsin	612.00				318.15	930.15	29	11
West North Central:	i i				262.62	1 009 60	16	4
Iova	735.00		*****		363.60 363.60	1,098.60 1,366.72	4	12
Kansas	550.00	443.12	10.00		218.15	952.35	27	10
Minnesota	634.20	186.93	0.50	******	318.15	1,006.08	. 23	23
Missouri	500.50	342.72	0.25		386.33	1,264.80	7	13
Nebraska North Dakota	576.00	342.12	1.00		318.15	895.15	34	18
East South Central:	1 7,0.00			1-0-0-0-0-0-0-0-0-0-0-0-0-0-0-0-0-0-0-0				1
Alabama	195.50	166.16			363.60	725.26	43	45 5
Kentucky	589.00	147.00			499.95	1,235.95	8 20	27
Mississippi	323.75	268.99	0.50		454.50 363.60	1,047.74	22	7
Tennessee	650.75	*****			303.00	1,014.37		
West South Central: .	1.05.00	241.12	0.50		386.33	1,052.95	19	25
Arkansas	425.00 240.00	241.12	0.25		363.60	603.85	47	41
Louisiana Oklahoma	451.15		1.50		295.43	748.08	39	29
Texas.	549.75	294.95	0.50		295.43	1,140.63	. 13	20
Mountain:	1					0	077	48
Arizona	191.25	. 306.11			318.15	815.51	37	15
Colorado	24.00	272.10	0.20	573.75	318.15	1,188.20	35	19
Idaho	101.00	7).7 1.0	0.50	782.50	409.05	1,954.72	1	2
Montana	804.25	741.42	453.00		272.70	1,017.20	21	22
Nevada	103.50	11	1.20	201.00	318.15	595.85	48	42
New Mexico Utah	275.00	552.90	1.50	201.00	318.15	1,147.55	12	43
Wyoming	30.00	272.10	5.25	625.00		932.35	28	36
Pacific:	1	1		-				1
California	329.00		251.00		318.15	898.15	33	17
Oregon	140.00		827.50			967.50	25	9
Other Areas:					262 60	862.71	36	46
Alaska	160.00	314.11	25.00	******	363.60 227.25	538.30	49	47
Hawaii	307.55		3.50		661.6)	7,50.50		
	\$389.29	\$354.16	\$47.43	\$419.96	\$361.58	\$1,002.77		1

<sup>1/</sup> The average fee has been computed for each category on the basis of States that levy a tax in that category.

# TABLE 12.—STATE ROAD-USER AND PERSONAL-PROPERTY TAXES ON THE TRACTOR AND SEMITRAILER OF A GASOLINE-POWERED, THREE-AXLE COMBINATION, 40,000 POUNDS GROSS VEHICLE WEIGHT IN PRIVATE OPERATION (No. 10)

	,000 101	01100 01			LIGITI I	N PRIVATI	I				
,		Т	TRACTO	R TRUCK	7	r		r	ENTRAILE	₹	
STATE	RECIS- TRATION FEE	PROP- FRTY TAX	OTHER TAXES AND FEES	MILEAGE OR TON- MILE TAX	GASO- LINE TAX	TOTAL	REGIS- TRATION FEE	PROP- ERTY TAX	OTHER TAXES AND FEES	MILEAGE OR TON- MILE TAX	TOTAL
New England:	was and				12000000					2010/12/01/02/02/02/02	
Connecticut Maine Massachusetts New Hampshire Rhode Island Vermont Middle Atlantic:	\$300.00 321.00 200.00 240.50 220.00 500.00	\$353.11 128.39 251.06 86.09 308.00	\$0.20 0.30 0.10		\$666.70 600.03 500.03 600.03 533.36 600.03	\$1,319.81 1,049.62 951.09 986.92 1,061.46 1,100.03	\$15.00 5.00 30.00 5.00 15.00	\$159.70 66.03 99.61 34.45 132.00	\$0.30 0.10	******	\$174.70 71.03 129.61 34.75 137.10 15.00
New Jersey	295.50		1.00		533.36	829.86	15.00		1.00		16.00
New York	280.00		0.25	\$228.75	533.36	1,042.36	15.00		0.25	******	15.25
Pennsylvania South Atlantic (North): Delaware	290.00		0.30	******	533.36	823.66	25.00		0,30	••••••	25.30
District Of Columbia Maryland Virginia	112.50 175.00 190.00	209.09	3.00		533.36 533.36 600.03 733.37	735.36 648.86 775.03 1,134.46	15.00 99.50 40.00 22.00	83.53	3.00	******	15.00 102.50 40.00 105.53
West Virginia South Atlantic (South):	257.00	98.39	0.50	******	566.70	932.59	17.50	49.20	0.50	•••••	67.20
Florida Georgia North Carolina South Carolina	102.05 100.00 401.00 222.00	152.88 118.14 148.48	0.40 0.25 0.25 1.25	******	533.36 500.03 600.03 533.36	635.81 753.16 1,119.42 905.09	109.75 10.00 4.00 12.00	62.49 53.57 67.28	0.40 0.25 0.25	•••••	110.15 72.49 57.82 79.53
East North Central: Illinois	842.00	104.52	7.50		. 500.03	1,454.05		87.92	4.00		91.92
Indiana	285.25	159.33	0.50		533.36	978.44	25.25	63.22			88.47
Michigan Ohio	325.00 160.90		1.00	200.00	466.69	792.69	15.00	******			15.00
Wisconsin	477.00		• • • • • •	300.00	466.69 466.69	927.59 943.69	10.00		*****		113.30
West North Central:						J43.09	10.00			•••••	10.00
Iowa Kansas	555.00 325.00	199.52	10,00		466.69 466.69	1,021.69	30.00	112.52			30.00 132.52
Minnesota	443.65				466.69	910.34	10.75		******		10.75
Missouri Nebraska	300.50 410.50	114.39	0.50		466.69 566.70	882.08	7.50	103.23	0.50		111.23
North Dakota	401.00	142.04	1.00		1.66.69	1,120.29	1.50	93.95	0.25	******	95-70
South Dakota	188.25		215.25		466.69	870.19	81.75		155.25		237.00
East South Central:			50.77 cm = 50.7 cm = 50.0						-,,,,,		
Alebama Kentucky	130.50 475.00	68.34 63.00	• • • • • •	******	466.69	665.53	20.50	23.45			43.95
Mississippi	272.75	113.73	0.50		733•37 533•36	1,271.37	20.00 12.75	35.00 42.42	0.50		55.00 55.67
Tennessee	525.75				466.69	992.44	*****	*****	•••••		,,,,,,,
West South Central: Arkansas	260.00	07.11	0 50		500.00	057 (1					
Louisiena	280.00	97.11	0.50 0.25		500.03 533.36	857.64 813.61	10.00	40.99	0.25	•••••	50.99 10.25
Oklahoma	376.15		1.50		433.36	811.01	21.15		1.50		22.65
Texas Mountain:	300.30	147.85	0.50		333•35	782.00	15.30	52.39	0.50		68.19
Arizona	68.50	128.38			466.69	663.57	49.15	50.03			100.00
Colorado	24.00	114.12	0.20	325.53	466.69	930.54	9.00	50.94 45.28		\$267.22	100.09 321.50
Idaho	145.00		0.50	******	566.70	712.20	2.50		0.50	4201.22	3.00
Montena Nevada	73.00	310.74	100.00		466.69	850.43	48.00	124.02			172.02
New Mexico	42.50 50.50	79,∞	129,00	259.50	400.02	650.52 776.69	33.00	31.00	72.00		136.00
Utah	200.00	231.96	1.50	279.70	466.69	900.15	5.00	92.15	0.20		97.40
Wyoming	30.00	114.12	5.25	. 360.00	466.69	976.06	30,00	45.28	5.25		80.53
Pacific: California	106,00		105.00		466.69	677 (0	20/ 00	- 20	440		
Oregon	65.00		2.50	645.00	466.69	677.69	106.00	******	42.00	•••••	148.00 42.50
Washington	264.90		125.∞	•••••	600.03	989.93	9.90		2.50 57.00		66.90
Other Areas:	60.00	121 51	05.00		522.00			i			95%
Alaska Havaii	60.00 124.85	131.74	25.00 3.50		533•36 333•35	750.10 461.70	60.00 99.30	52.27	3.50		112.27
Average 1/	\$255.05	\$154.60	\$17.48	\$353.13	\$513.75	\$904.87		9-1			

<sup>1/</sup> The average fee has been computed for each category on the basis of States that levy a tax in that category.

TABLE 13.—STATE ROAD-USER AND PERSONAL PROPERTY TAXES ON A GASOLINE-POWERED, THREE AXLE TRACTOR-SEMITRAILER COMBINATION, 40,000 POUNDS GROSS VEHICLE WEIGHT (No. 10)

				PRIVATE OFF	RATION							. COM	TRACT CARRIER				
-			T				RANK C	F STATE							0.	RANK C	F STATE
STATE	REGIS- TRATION FEE	PROPERTY TAX	OTHER TAXES AND FEES	MILFAGE OR TON- MILE TAX	GASOLINE TAX	TOTAL	TOTAL FEES AND TAXES	TOTAL, EXCL. PROP. TAXES	RECIS- TRATION FEE	PROPERTY TAX	OTHER TAXES AND FEES	TAXES AND FEES	MILEAGE OR TON- MILE TAX	GASOLINE TAX	TOTAL	TOTAL FEES AND TAXES	TOTAL EXCL. PROP. TAXES
New England: Connecticut Maine Massachusetts Hew Mampshire Rhode Island Vermont	\$315.00 326.00 230.00 240.50 225.00 515.00	\$512.81 194.42 350.67 120.54 440.00	\$0.20		\$666.70 600.03 500.03 600.03 533.36 600.03	\$1,494.51 1,120.65 1,080.70 961.67 1,198.56 1,115.03	2 11 14 28 8 12	13 17 41 25 37	\$315.00 326.00 230.00 240.50 450.00 515.00	\$512.81 194.42 350.67 120.54 440.00	\$0.20 0.60 0.20	\$10.00 10.00 10.00 3.00 7.00		\$883.90 800.01 666.68 800.01 711.12 800.01	\$1,726.71 1,330.63 1,257.35 1,164.65 1,608.32 1,315.01	2 13 26 32 4	17 24 44 31 21 9
Middle Atlantic: New Jersey New York Pennsylvania	310.50 295.00 315.00		2.00 0.50 0.60	\$228.75	533•36 533•36 533•36	845.86 1,057.61 848.96	36 16 35	23 7 22	310.50 295.00 315.00		2.00 0.50 0.60	2.00	305.00	711.12 711.12 711.12	1,026.62 1,311.62 1,028.72	18 18 40	33 10 32
South Atlantic (North): Delaware - District of Columbia Maryland Virginia West Virginia	217.00 212.00 215.00 212.00 284.50	292.62 147.59	6.00 2.00 1.00		533.36 533.36 600.03 733.37 566.70	750.36 751.36 815.03 1,239.99 999.79	147 146 141 5 22	39 38 31 16 21	217.00 212.00 215.00 370.00 284.50	292.62 147.59	6.00	1.00 2.00 19.13		711.12 711.12 800.01 977.79 755.57	928.12 929.12 1,016.01 1,592.41 1,207.79	49 48 44 6 30	43 42 36 11 29
South Atlantic (South): Florida Georgia North Carolina South Carolina East North Central:	211.80 110.00 405.00 234.00	215.37 171.71 215.76	0.80 0.25 0.50 1.50		533.36 500.03 600.03 533.36	745.96 825.65 1,177.24 984.62	48 39 9 26	40 48 11 36	244.80 210.00 705.00 234.00	215.37 171.71 215.76	0.80 0.25 0.50 1.50	105.00 25.00 75.00		711.12 666.68 800.01 711.12	1,061.72 1,117.30 1,677.22 1,237.38	38 35 3 28	28 45 3 3 <sup>1</sup> 4
Dirois Indiana Michigan Chio Wisconsin	842.00 310.50 340.00 274.20 487.00	192.44	11.50 0.50 1.00	300.00	500.03 533.36 466.69 466.69 466.69	1,545.97 1,066.91 807.69 1,040.89 953.69	1 15 42 20 29	1 24 37 10 15	842.00 310.50 310.00 274.20 487.00	192.44 222.55	11.50 0.50 1.00	25.00 24.00 50.00 30.00 20.00	400.00	666.68 711.12 622.23 622.23 622.23	1,737.62 1,263.67 1,013.23 1,326.43 1,129.23	1 24 45 14 34	2 30 37 7 25
West North Central: Iowa Kansas	585.00 345.00	312.04	10.00		466.69 466.69	1,051.69 1,133.73	19 10	. 9 29	585.00 345.00	312,04		6.00 10.00		622.23	1,213.23	29 23 36	18 39 26
Minnesota Missouri Nebraska North Dakota South Dakota	308.00 412.00 401.00 270.00	217.62 236.79	1.00 0.50 1.00 370.50		466.69 466.69 566.70 466.69	921.09 993.31 1,215.99 668.69 1,107.19	30 24 7 32 13	15 34 14 20	454.40 308.00 412.00 411.00 270.00	217.62 236.79	1.00 0.50 1.00 0.50	15.00 25.00 15.00 45.00 370.00	******	622.23 622.23 755.57 622.23 622.23	1,091.63 1,173.85 1,419.86 1,079.23 1,262.73	31 10 37 25	140 19 27 15
East South Central: Alabama Kentucky Mississippi Tennessee	151.00 495.00 285.50 525.75	91.79 98.00 156.15	1.00		466.69 733.37 533.36 466.69	709.43 1,326.37 976.01 992.44	50 3 27 25	47 2 30 12	541.00 495.00 442.70 675.75	91.79 98.00 155.15	14.00	27.50		622.23 977.79 711.12 622.23	1,255.02 1,570.79 1,323.97 1,325.48	27 8 26 15	23 4 22 8
West South Central: Arkansas Louisiana Oklahoma Texas	270.00 290.00 397.30 315.60	138.10	0.50 0.50 3.00 1.00		500.03 533.36 433.36 333.35	908.63 823.86 833.66 850.19	31 40 37 34	35 28 26 46	270.00 570.00 397.30 315.60	80.78	0.50 0.50 3.00 1.00	5.00 10.00 5.00 11.00		666.68 711.12 577.79 444.45	1,022.96 1,291.62 981.09 972.29	20 46	41 12 38 50
Mountain: Arizona Coloredo Idaho Montana Nevada Nev Mexico Utah Wyoming	117.65 33.00 147.50 121.00 75.50 50.50 205.00 60.00	179.32 159.40 434.76 110.00 324.11 159.40	0.20 1.00 201.00 0.40 1.75 10.50	592.75 259.50 360.00	466.69 466.69 566.70 466.69 400.02 466.69 466.69	763.66 1,252.04 715.20 1,072.45 786.52 777.09 997.55 1,056.59	43 44 23	50 6 42 49 44 33 45	117.65 33.00 103.50 121.00 75.50 50.50 205.00 60.00	179.32 159.40 434.76 110.00	0.20 1.00 0.L0 1.75 0.50	518.80 128.86 201.00	790.33 532.00 346.00	622.23 622.23 755.57 622.23 533.34 622.23 622.23 622.23	1,438.00 1,605.16 1,392.07 1,306.85 919.84 1,019.13 1,153.09 1,332.13	11 19 50 43 33	16 5 6 46 49 35 48 20
Pacific: California Oregon Washington	212.00 105.00 274.80		147.00 5.00 182.00	645.00	466.69 466.69 600.03	825.69 1,221.69 1,056.83	6	27 3 8	212.00 105.00 274.80		182.00	310.08 5.00 33.00	860.00	622.23 622.23 800.01	1,291.31 1,592.23 1,289.81	7	13 1 14
Other Areas: Alaska Havaii	120.00		25.00 7.00		533.36 333.35	862.37 564.50		43 51	120.00 224.15	184.01	1.00	35.00 38.00		711.12 444.45	1,050.13 707.60		47 51
Average 1/	\$281.93		\$27.00	\$397.67	\$513.75	\$981.24			\$315.45	\$223.00	\$11.97	\$57.57	\$530.48	\$684.98	\$1,242.83		

<sup>1/</sup> The average fee has been computed for each category on the basis of States that levy a tax in that category.

TABLE 14.—STATE ROAD-USER AND PERSONAL PROPERTY TAXES ON A GASOLINE-POWERED, FOUR-AXLE TRACTOR-SEMITRAILER COMBINATION, 55,000 POUNDS GROSS VEHICLE WEIGHT (No. 11)

		T		PRIVATE O	FERATION	r	,					(	CONTRACT CAR	RIER			
CTT A (TTD)	DDay a		OTHER				RANK	OF STATE			~				T	RANK	OF STATE
STATE	REGIS- TRATION FEE	PROPERTY - TAX	TAXES AND PEES	MILEAGE OR TON- MILE TAX	GASO- LINE TAX	TOTAL	TOTAL FEES AND TAXES	TOTAL, EXCL. PROP. TAXES	RECIS- TRATION FEE	PROPERTY TAX	OTHER TAKES AND TEES	TAXES AND FEES	MILEAGE OR TON- MILE TAX	GASO- LINE TAX	TOTAL	TOTAL FEES AND TAXES	TOTAL, EXCL. PROP. TAXES
New England: Connecticut	\$427.50	\$671.80	\$	\$	\$1,250.00	\$2,349.30	04		A1			1			1	1	
Maine	420.00	258.07	0.20		1,125.00	1,803.27	18	15 22	\$427.50	\$671.80	\$	\$10.00	\$	\$1,500.00	\$2,609.30	7	19
Mossochusetts	305.00	461.92			937.50	1,704.42	22	75	305.00	258.07 461.92	0.50	10.00		1,350.00	2,038.27	. 21	26
New Hampshire Rhode Island	330.50	158.48	0.60	• • • • • • • • • • • • • • • • • • • •	1.125.00	1.614.58	27	27	330.50	158.48	0.60	3.00		1,125.00	1.901.92	31	46
Vermont	325.00 724.50	492.00	0.20		1,000.00	1,817.20	16	37	650.00	492.00	0.20	7.00		1,350.00	1,842.58	3h	33
Middle Atlantic:	124.00			*******	1,125.00	1,849.50	15	9	724.50					1,350.00	2,074.50	18	13
New Jersey	420.00		2.00		1,000.00	1,422.00	39	29	1.00 00							. 20	13
New York	400.00		0.50	727.00	1,000.00	2,127.50	7	5	420.00 400.00		2.00	3.00		1,200.00	1,625.00	43	39
Pennsylvania	435.00		0.60	********	1,000.00	1,435.60	38	28	435.00		0.50		872.40	1,200.00	2,472.90	9	4
South Atlantic (North): Delayare	- mr no								.37.00		0.00	2.00		1,200.00	1,637.60	42	37
District of Columbia	295.00	• • • • • • •			1,000.00	1,295.00	48	40	295.00					1,200.00	1.495.00	1.0	1.5
Maryland	385.00		6.00		1,000.00	1,298.00	47	39 24	292.00	• • • • • • •	6.00			1,200.00	1,498.00	49	45
Virginia	444.50	382.73	2.00		1,375.00	2,204.23	35 6		385.00		1.00	• • • • • • • • • • • • • • • • • • • •		1,350.00	1,736.∞		29
West Virginia	419.50	217.86	1.00		1,062.50	1,700.86	24	10 26	617.75	382.73		2.00	********	1,650.00	2,652.48	39 4	10
South Atlantic (South):	-0- 6-				,,.	2,,00100		20 .	419.50	217.86	1.00	23.25		1,275.00	1,936.61	28	31
Florida Georgia	287.60	******	0.80		1,000.00	1,288.40	49	41	341.10		0.80	105.00					8
North Carolina	285.00 555.00	283.90	0.25		937.50	1,506.65	36	44	560,00	283.90	0.25	25.00	********	1,200.00	1,646.90	41	36
South Carolina	314.∞	227.06 294.64	1.50		1,125.00	1,907.56	13	14	967.50	227.06	0.50			1,350.00	1,994.15 2,545.06	, 24	32 8
East North Central:	54.100	2).10+	1.,0		1,000.00	1,610.14	29	38	314.00	294.64	1,50	100.00		1,200.00	1,910.14	30	40
Illinois	1,176.00	282.31	15.50		937.50	2,411.31	. 3	4	1,176.00	000 00		200000000000000000000000000000000000000		200	.,,,	50	""
Indiana	410.50	293.14	0.50		1,000.00	1,704.14	23	31	410.50	282.31 293.14	15.50	25.00	•••••	1,125.00	2,623.81	6	7
Michigan Ohio	490.00	• • • • • • • • • • • • • • • • • • • •	1.00	•••••	875.00	1,366.00	42	35	490.00	293.14	0.50	24.00	*******	1,200.00	1,928.14	29	38
Wisconsin	426.80 697.∞	•••••	•••••	750.00	875.00	2,051.80	10	6	426.80	******		30.00	900.00	1,050.00	1,591.00	44	42
West North Central:	091.00	•••••	•••••	•••••	875.∞	1,572.∞	32	20	697.00			20.00	900.00	1,050.00	2,406.80	10 38	6 28
Iova	915.00				875.00	1,790.00	20							2,0,0.00	2,101.00	30	20
Kansas	720.00	495.32	10.00		875.00	2,100.32	20	11	915.∞ 720.∞	105.30	• • • • • • •	6.00		1,050.00	1,971.00	27	18
Minnesota Missouri	720.55	• • • • • • •			875.00	1,595.55	30	19	720.55	495.32		10.00		1,050.00	2,275.32	14	27
Nebraska	608.00 587.00	332.01	1.00		875.00	1,816.01	17	25	608.00	332.01	1.00	15.00 25.00	*******	1,050.00	1,735.55	37	214
North Dakota	681.00	321.64	0.50 1.00	*******	1,062.50	1,971.64	12	17	587.00	321.64	******	15.50		1,050.00	2,016.01	22	34
Bouth Dakota	377.00		625.50		875.00 875.00	1,557.00	33	21	691.00	• • • • • • •	1.00	45.00		1,050.00	1.787.00	17 36	21
East South Central:			027.70		015.00	1,877.50	14	8	377.00	• • • • • • •	0.50	625.00		1,050.00	2,052.50	19	14
Alabama	281.00	130.65			875.00	1,286.65	50	47	671.00	130.65						~/	•
Kentucky Mississippi	609.00	133.00			1,375.00	2,117.00	8	7	609.00	133.00		•••••		1,050.00	1,851.65	33	30
Tennessee	372.50 650.75	219.34	1.00		1,000.00	1,592.84	31	34	567.50	219.34	14.00	********	*******	1,650.00	2,392.00	11	11
West South Central:	0,0.17	•••••	•••••	••••••	875.00	1,525.75	314	23	80C.75		******	27.50	••••••	1,200.00	2,000.84 1,878.25	23	25
Arkenses	477.00	197.18	0.50		937.50	1 620 10	-0					-1170	*********	1,0,0.00	1,010.2)	32	50
Louisiana	390.00		0.50		1,000.00	1,612.18	28	30	477.00	106.39	0.50	5.00		1,125.00	1,713.89	40	41
Oklahoma	522.30		3.00		812.50	1,337.80	43	33 36	770.00	******	0.50	10.00		1,200.00	1,980.50	25	16.
Texas Sountain:	510.60	303.34	1.00		625.00	1,439.94	37	49	522.30	303.34	3.00 1.00	5.00	•••••	975.00	1,505.30	47	43
Arizona	191.50	026 01	.		_			,	220.00	J07.J4	1.00	11.00	•••••	750.00	1,575.94	45	50
Coloredo	33.00	236.21	0.20	1,447.48	875.00	1,302.71	46	50	191.50	236.21		1,172.23		1,050.00	2,649.94	.	
Idebo	103.50	209.91	1.00	1,085.00	875.00	2,565.65	2	2	33.00	209.97	0.20	*******	1,736.97	1,050.00	3,030.14	5 2	5
Montana	352.25	572.42		1,009.00	875.00	2,252.00	19	3 .	103.50	• • • • • • •	1.00	•••••	1,302.00	1,275.00	2,681.50	3-	2
Nevada.	102.50	144.00	336.∞		750.00	1,332.50	45	43	352.25	572.42	•••••	279.15	• • • • • • • • • •	1,050.00	2,253.82	16	35
New Mexico Utah	75.50	******	0.40	705.50	875.00	1,656.40	25	16	75.50	144.00	0.40	336.00		900.00	1,482.50	50	49
Wyoming	330.00	426.86	1.75		875.∞	1,633.61	26	45	330.00	426.86	1.75	•••••	846.60	1,050.00	1,972.50	26	17
acific:	60.00	209.97	10.50	825.00	875.00	1,980.47	11	13	60.00	209.97	0.50	10.00	990.00	1,050.00	1,808.61	35	47
California	324.00		195.00	1	975 00	, 20,					,	10.00	550.00	1,050.00	2,320.47	13	12
Oregon	145.00		5.00	1,575.00	875.00 875.00	1,394.00	40	32	324.00		195.00	702.14		1,050.00	2,271.14	15	, 1
Vashington	416.80		240.00	1,5/5.00	1,125.00	2,600.00	1 21	1	145.00	•••••		5.00	1,890.00	1,050.00	3,090.00	19	9
ther Areas :					_,,	2,102,00	- 21	12	416.80	•••••	240.00	41.00		1,350.00	2,047.80	20	15
Alaska Bavaii	120.00	192.38	25.00		1,000.00	1,337.38	44	48	120.00	192.38	- 1	20.00					
AMI # 0 11	303.80	• • • • • • • • • • • • • • • • • • • •	7.00	•••••	625.00	935.80	51	51	303.80	192.30	1.00	45.00		1,200.00	1,547.38	46	48
veroge 1/	\$416.57	\$301.79	\$40.51	41 016 10	Acc			-			1.00	49.00	••••••	750.00	1,099.80	51	51
~ 2	4470.71	A707.1A	\$40.51	\$1,016.43	\$963.24	\$1,708.47	1	1	\$462.93	\$298.42	\$15.42	\$101.97	\$1,219.71	\$1,155.88			1

<sup>1/</sup> The average fee has been computed in each category on the basis of States that levy a tax in the category.

TABLE 15.—STATE ROAD-USER AND PERSONAL PROPERTY TAXES ON A DIESEL-FORENCE, 1001.00. COMBINATION, 55,000 POUNDS GROSS VEHICLE WEIGHT (No. 12)

				PRIVATE OPER	ATION							CO	HTRACT CARRE	ER			
				TICTATE OF EL	1		RANK O	F STATE			T					RANK C	P STATE
STATE	REGIS- TRATION FEE	PROPERTY TAX	OTHER TAXES AND FEES	MILEAGE OR TON- MILE TAX	DIESEL FUEL TAX	TOTAL	TOTAL FEES AND TAXES	TOTAL, EXCL. PROP. TAXES	REGIS- TRATION FEE	PROPERTY TAX	OTHER TAXES AND FEES	CARRIER TAXES AND FEES	MILEAGE OR TON- MILE TAX	DIESEL, FUEL TAX	TOTAL	TOTAL FEES AND TAXES	TOT/ EXC PROF. TAXES
New England: Connecticut Maine Massachusetts New Hampshire Roode Island Vermont	\$427.50 \$20.00 \$05.00 \$30.50 \$25.00 \$1,256.63	\$758.16 279.58 504.00 172.82 558.00	\$0.20 1.00 0.60 0.20		\$709.10 818.19 681.83 818.19 727.28	\$2,094.76 1,517.97 1,491.83 1,322.11 1,610.48 1,256.63	21 22 33 17 36	19 26 45 32 39 23	\$1,27.50 420.00 305.00 330.50 650.00 1,256.63	\$758.16 279.58 504.00 172.82 558.00	\$0.20 1.00 0.60 0.20	\$10.00 10.00 10.00 3.00 7.00		\$1,090.90 981.81 818.18 981.81 872.72	\$2,286.56 1,691.59 1,638.18 1,488.73 2,087.92 1,256.63	.6 25 29 38 13 46	25 29 47 36 23 42
Middle Atlantic: New Jersey New York Pennsylvania	420.00 400.00 435.00		2.00 0.50 0.60	\$727.00	727.28 909.10 727.28	1,149.28 2,036.60 1,162.88	41 5 39	33 3 31	420.00 400.00 435.00	::::::	2.00 0.50 0.60	3.00	\$872.40	872.72 1,090.90 872.72	1,297.72 2,363.80 1,310.32	142 142	3 37
South Atlantic (North): Delaware District of Columbia Maryland Virginia West Virginia	295.00 292.00 385.00 444.50 419.50	1,17.06 249.49	6.00		727.28 727.28 818.19 1,000.01 772.74	1,022.28 1,025.28 1,203.19 1,863.57 1,442.73	49 48 37 8 25	42 41 27 12 29	295.00 292.00 385.00 617.75 419.50	417.06 249.49	6.00 1.00	2.00 23.25		872.72 872.72 981.61 1,199.99 927.27	1,167.72 1,170.72 1,367.81 2,236.80 1,620.51	50 49 40 9 31	46 45 34 10 33
South Atlentic (South): Florida Georgia North Carolina South Carolina	288.70 285.00 555.00 314.00	309.57 246.87 313.20	0.80 0.25 0.50 1.50		727.28 681.83 818.19 727.28	1,016.78 1,276.65 1,620.56 1,355.98	50 35 16 31	43 48 16 40	342.20 560.00 967.50 314.00	309.57 246.87 313.20	0.80 0.25 0.50 1.50	105.00 25.00 100.00		872.72 618.18 981.81 872.72	1,320.72 1,713.00 2,196.68 1,601.42	23 10 32	35 31 9 41
East North Central: Illinois Indiana Michigan Ohio Wisconsin	1,176.00 410.50 490.00 429.60 697.00	282.31 319.85	15.50 0.50 1.00	750.00	681.83 727.28 636.37 636.37 636.37	2,155.64 1,458.13 1,127.37 1,815.97 1,333.37	3 23 44 10 32	5 3 <sup>1</sup> 4 35 6 20	1,176.00 410.50 490.00 429.60 697.00	282.31 319.85	15.50 0.50 1.00	25.00 24.00 50.00 30.00 20.00	900.00	818.18 872.72 763.63 763.63 763.63	2,316.99 1,627.57 1,304.63 2,123.23 1,480.63	5 30 43 11 39	38 39 6 28
West North Central: Iowa	915.00	504.60	10.00		727.28 727.28	1,642.28	14	7	915.00	504.60		6.∞ 10.∞		872.72 872.72	1,793.72 2,107.32	19 12	12 21 27
Konsas Minnesota Missouri Nebraska North Dakota South Dakota	720.00 720.55 608.00 587.00 681.00 377.00	345.96 353.27	1.00 0.50 1.00 625.50		636.37 636.37 772.74 636.37 636.37	1,356.92 1,591.33 1,713.51 1,318.37 1,638.87	30 18 12 34	18 25 17 21 8	7:0.55 608.00 587.00 691.00 377.00	345.96 353.27	1.00 0.50 1.00 0.50	15.00 25.00 15.00 45.00 625.00		763.63 763.63 927.27 763.63 763.63	1,499.18 1,743.59 1,883.04 1,500.63 1,766.13	37 22 18 35 20	32 24 26 13
East South Central: Alabama Kentucky Mississippi Tennessee	281.00 609.00 372.50 650.75	146.06 148.40 241.90	1.00		727.28 1,000.01 909.10 727.28	1,154.34 1,757.41 1,524.50 1,378.03	20	144 9 22 15	671.00 609.00 567.50 800.75	241.90	14.00	27.50		872.72 1,199.99 1,090.90 872.72	1,689.78 1,957.39 1,914.30 1,700.97	26 15 17 24	11 18 16
West South Central: Arkansas Louisiana Oklahoma Texas	477.00 390.00 522.30 510.60	202.35	0.50 0.50 3.00 1.00		590.92	1,116.22	45	24 36 37 38	177.00 770.00 522.30 510.60		0.50 0.50 3.00 1.00	5.00 10.00 5.00 11.00		927.27 872.72 709.09 709.09	1,525.89 1,653.22 1,239.39 1,500.40	28 48	30 19 43 44
Mountain: Arizona Colorado Idaho Montana Nevada New Mexico Utah	192.25 33.00 103.50 377.25 103.00 75.50 330.00	257.72 229.09 624.21 158.00	0.20 1.00 336.00 1.40	1,446.00 1,785.00	636.97 636.37 818.19 545.46 636.37	1,086.94 2,344.66 1,899.50 1,819.65 1,142.46 1,418.77	2 7 9 42 27 26	50 2 4 28 46 14 47	192.25 33.00 103.50 377.25 103.00 75.50 330.00	229.09 624.21 491.00	2.00 0.20 1.00 1.40 1.75 0.50	1,167.75 278.58 3.00	1,735.20 2,142.00 846.60	981.81 654.54 763.63 763.63	2,383.35 2,761.12 2,246.50 2,201.85 1,251.54 1,687.13 1,560.37 1,949.59	2 8 7 47 27 33	5 2 4 20 51 17 48 15
Wyoning Pacific: California Oregon Washington	324.00 145.00 466.40		213.00 5.00 271.00	1,375.∝ 2,325.∝	636.37	1,173.37	7 38	30 1	324.00 145.00		213.00	700.65 5.00 41.00	2,790.00		2,001.28 2,940.00 1,760.23	1	14
Other Areas: Alaska Havsii	120.00	264.46			. 727.28	1,136.7	4 43		120.00 306.00		1.00	35.00 45.00		et e t e	1,292.18 897.45		49 50
Average 1/	\$428.6		_	\$1,301.9					\$474.9	7 \$336.91	\$15.63	\$93.02	\$1,562.31	\$868.08	\$1,747.75	3	

<sup>1/</sup> The average fee has been computed in each category on the basis of States that levy a tax in the category.

TABLE 16.—STATE ROAD-USER AND PERSONAL PROPERTY TAXES ON A DIESEL-POWERED, FIVE-AXLE TRACTOR-SEMITRAILER COMBINATION, 72,000 POUNDS GROSS VEHICLE WEIGHT (No. 13)

				PRIVATE OPE	RATION							C	ONTRACT CARR	IER			
							RANK (	OF STATE								RANK	OF STATE
STATE	REGIS- TRATION PEE	PROPERTY TAX	OTHER TAXES AND FEES	MILEAGE OR TON- MILE TAX	DIESEL FUEL TAX	TOTAL	TOTAL FEES AND TAXES	TOTAL, EXCL. PROP. TAX	REGIS- TRATION FEE	PROPERTY TAX	TAXES AND FEES	CARRIER TAXES AND FEES	MILEAGE OR TON- MILE TAX	DIESEL FUEL TAX	TOTAL	TOTAL FEES AND TAXES	TOTAL, EXCL. PROP. TAX
New England:																	
Connecticut Maine Massachusetts New Hampshire Rhode Island Vermont Middle Atlantic:	\$555.00 - 605.00 390.00 432.50 410.00 1,659.30	\$1,104.27 413.10 765.10 261.83 690.00	\$0.20 1.00 0.60 0.20		\$1,428.60 1,285.74 1,071.45 1,285.74 1,142.88	\$3,087.87 2,304.04 2,227.55 1,980.67 2,243.08 1,659.30	5 22 24 32 23 44	23 26 47 30 40 34	\$555.00 605.00 390.00 432.50 820.00 1,659.30	\$1,104.27 413.10 765.10 761.83 690.00	\$0.20 1.00 0.60 0.20	\$10.00 10.00 10.00 3.00 7.00		\$1,428.60 1,285.74 1,071.45 1,285.74 1,142.88	\$3,097.87 2,314.04 2,237.55 1,983.67 2,660.08 1,659.30	7 24 26 38 16 45	27 31 48 35 29 41
New Jersey New York Pennsylvania South Atlantic (North):	544.10 519.00 560.00		2.00 0.50 0.60	\$1,526.70	1,142.88 1,428.60 1,142.88	1,688.98 3,474.80 1,703.48	43 3 40	32 3 31	544.10 519.00 560.00		2.00 0.50 0.60	3.00	\$1,5%.70	1,142.88 1,428.60 1,142.88	1,691.98 3,474.80 1,705.48	44 4 43	38 3 37
Delaware District of Columbia Maryland Virginia West Virginia South Atlantic (South):	383.40 393.00 455.00 662.00 572.50	629.51 353.15	6.00 2.00 1.00		1,142.88 1,142.88 1,285.74 1,571.46 1,214.31	1,526.28 1,541.88 1,740.74 2,864.97 2,140.96	49 48 37 11 26	42 41 29 13 28	383.40 393.00 455.00 872.00 572.50	629.51	6.00	1.00 2.00 29.63		1,142.88 1,142.88 1,285.74 1,571.46 1,214.31	1,526.28 1,541.88 1,741.74 3,074.97 2,170.59	50 49 41 8 30	46 45 34 15 32
Florida Georgia North Carolina South Carolina East North Central:	350.30 385.∞ 725.∞ 464.00	468.49 369.73 452.40	0.80 0.25 0.50 1.50		1,142.88 1,071.45 1,285.74 1,142.88	1,493.98 1,925.19 2,380.97 2,060.78	50 35 20 29	43 48 21 37	403.80 710.00 1,265.00 464.00	468.49 369.73 452.40	0.80 0.25 0.50 1.50	105.00		1,142.88 1,071.45 1,285.74 1,142.88	1,652.48 2,250.19 2,920.97 2,160.78	46 25 13 31	42 33 10 36
Illinois Indiana Michigan Ohio Wisconsin West North Central:	1,492.00 500.50 590.00 605.25 962.00	310.14 485.55	19.50 . 0.50 1.00	1,400.00	1,071.45 1,142.88 1,000.02 1,000.02 1,000.02	2,693.09 2,129.43 1,591.02 3,005.27 1,962.02	10 27 46 6 33	35 38 5 24	1,492.00 500.50 590.00 605.25 962.00	310.14 485.55	19.50 0.50 1.00	25.00 24.00 50.00 30.00 20.00	1,400.00	1,071.45 1,142.88 1,000.02 1,000.02 1,000.02	2,918.09 2,153.43 1,641.02 3,035.27 1,982.02	14 33 47 9 39	8 40 43 6 28
Iowa Kansas	1,260.00	747.04	10.00		1,142.88 1,142.88	2,402.88 2,969.92	19	11	1,260.00	747.04		6.00		1,142.88	2,408.88	23 10	16 19
Minnesota Missouri Nebraska North Dakota South Dakota East South Central:	1,062.85 1,008.00 812.00 961.00 707.00	443.61 610.68	1.00 0.50 1.00 830.50		1,000.02 1,000.02 1,214.31 1,000.02 1,000.02	2,062.87 2,452.63 2,637.49 1,962.02 2,537.52	28 16 12 34 14	15 22 18 25 8	1,062.85 1,008.00 812.00 971.00 707.00	443.61 610.68	1.00 0.50 1.00 0.50	15.00 25.00 15.00 45.00 830.00		1,000.02 1,000.02 1,214.31 1,000.02 1,000.02	2,077.87 2,477.63 2,652.49 2,017.02 2,537.52	35 20 17 37 19	22 24 23 26
Alabama Kentucky Mississippi Tennessee West South Central:	346.00 771.00 608.50 875.75	213.73 269.50 443.19	1.00		1,142.88 1,571.46 1,428.60 1,142.88	1,702.61 2,611.96 2,481.29 2,018.63	13 15 31	14 12 17 19	801.00 771.00 831.50 1,035.75	213.73 269.50 443.19	14.00	22.50		1,142.88 1,571.46 1,428.60 1,142.88	2,157.61 2,611.96 2,717.29 2,201.13	32 18 15 27	30 17 18 20
Arkensas Louisians Oklahoma Texas Mountain:	802.00 490.00 652.30 735.60	292.45	0.50 0.50 3.00 1.00		1,214.31 1,142.88 928.59 928.59	2,309.26 1,633.38 1,583.89 2,044.48	21 45 47 30	20 36 39 . 33	802.00 970.00 652.30 735.60	176.28 399.29	0.50 0.50 3.00 1.00	5.00 10.00 5.00 11.00		1,214.31 1,142.88 928.59 928.59	2,198.09 2,123.38 1,588.89 2,075.48	28 34 48 36	25 21 44 39
Arizona Colorado Ideho Montena Revada Nev Mexico Utah Wyoming Pacific:	304.50 33.00 103.50 771.00 131.00 75.50 465.00 60.00	391.24 347.77 947.22 239.00 706.49 347.77	0.20 1.00 1.00 1.40 1.75 10.50	2,660.70 3,363.50 1,369.90 2,520.00	1,000.02 1,000.02 1,285.74 857.16 1,000.02 1,000.02	1,695.76 4,041.69 3,468.00 3,003.96 1,725.16 2,446.82 2,173.26 2,938.27	42 1 4 7 39 17 25	50 2 4 16 45 9 46 6	304.50 33.00 103.50 771.00 131.00 75.50 465.00 60.00	391,24 347.77 947.22 239.00 706.49 347.77	0.20 1.00 1.40 1.75 0.50	1,815.23 427.04 498.00	2,660.70 3,363.50 1,369.90 2,520.00	1,000.02 1,000.02 1,285.74 857.16 1,000.02 1,000.02	3,510.99 4,041.69 3,468.00 3,431.00 1,725.16 2,446.82 2,173.26 2,938.27	3 1 5 6 42 22 29	5 2 4 12 47 14 49 9
California Oregon Washington Other Areas:	530.∞ 185.∞ 763.05		320.00 5.00 359.00	3,850.00	1,000.02	1,850.02 4,040.00 2,407.79	36 2 18	27 1 10	530.00 185.00 763.05		320.00 359.00	1,087.94 5.00 51.00	3,850.00	1,000.02	2,937.96 4,040.00 2,458.79	12 2 21	7 1 13
Alaska Havaii	170.00 389.25	401.47	25.00 7.00		1,142.88 714.30	1,739.35 1,110.55	38 51	49 51	170.00 389.25	401.47	1.00	55.00 54.00		1,142.88 714.30	1,769.35 1,158.55	40 51	50 51
Average 1/	595.25	484.58	55.68	2,384.40	1,136.80	2,268.19			651.45	481.02	22.52	143.01	2,384.40	1,136.80	2,402.15		

<sup>1/</sup> The average fee has been computed in each category on the basis of States that levy a tax in the category.

TABLE 17.—STATE ROAD-USER AND PERSONAL-PROPERTY TAXES ON A DIESEL POWERED, FIVE-AXLE TRACTOR-SEMITRAILER AND FULL
TRAILER COMBINATION, 72,000 POUNDS GROSS VEHICLE WEIGHT (No. 14)

	PRIVATE OPERATION								CONTRACT CARRIER								
				Ì			RANK C	F STATE								RANK (	OF STATE
STATE	REGIS- TAATION FEE	PROPERTY TAX	OTHER TAXES AND FEES	MILEAGE OR TON- MILE TAX	DIESEL FUEL TAX	TOTAL	TOTAL FEES AND TAXES	TOTAL, EXCL. PROP. TAXES	REGIS- TRATION FEE	PROPERTY TAX	OTHER TAXES AND FEES	CARRIER TAXES AND FEES	MILEAGE OR TON- MILE TAX	DIESEL FUEL TAX	TOTAL	TOTAL FEES AND TAXES	TOTAL, EXCL. PROP. TAXES
South Atlantic (North): Delaware Maryland	\$398.40 495.00				\$1,306.16 1,469.43	\$1,704.56 1,964.43	28 21	23 18	\$398.40 495.00		\$1.00			\$1,306.16 1,469.43	\$1,704.56	. 28 24	24 21
East North Central: Illinois Indiana Michigan Ohio	1,560.00 670.75 605.00 568.80	\$411.49 503.47	\$19.50 0.50 1.00	\$2,000.00	1,224.53 1,306.16 1,142.89 1,142.89	3,215.52 2,480.88 1,748.89 3,711.69	8 16 26 4	6 17 21 4	1,560.00 670.75 605.00 568.80	\$411.49 503.47	19.50 0.50 1.00	\$25.00 24.00 50.00 30.00	\$2,000.00	1,224.53 1,306.16 1,142.89 1,142.89	3,240.52 2,504.88 1,798.89 3,741.69	9 16 26 6	8 20 22 4
West North Central: Kansas	1.090.00	816.64	10.00		1,306.16	3,222.80	7	11	1,090.00	816.64		10.00		1,306.16	3,222.80	10	15
Missouri Nebraska North Inkota	1,015.50 β13.50 961.00	482.67 660.52	1.50 0.75 1.00		1,142.89 1,387.80 1,142.89	2,642.56 2,862.57 2,104.89	12 9 18	15 13 16	1,015.50 813.50 981.00	482.67 660.52	1.50 0.75 1.00	25.00 15.00 45.00		1,142.89 1,387.80 1,142.89 1,142.89	2,667.56 2,877.57 2,169.89 2,486.39	14 11 21 17	18 16 19 12
South Dakota East South Central: Kentucky	597.75	302.40	745.75 15.00		1,142.89	2,486.39	15	9	597.75	302.40	0.75 15.00	745.00		1,795.97	2,724.37	13	14
West South Central: Arkansas Louisiana Oklahoma Texas	812.00 592.00 673.45 545.40	329.37	0.50 0.75 4.50 1.50		1,387.80 1,306.16 1,061.26 1,061.26	2,529.67 1,898.91 1,739.21 2,008.94	14 23 27 19	14 20 22 25	812.00 1,164.00 673.45 545.40	182.79	0.50 0.75 4.50 1.50	5.00 10.00 5.00 11.00		1,387.80 1,306.16 1,061.26 1,061.26	2,388.09 2,480.91 1,744.21 2,019.94	19 18 27 22	17 13 23 26
Mountain: Arizona Colorado Idaho Montana Nevada Nev Mexico Utah	249.15 42.00 106.00 794.00 140.00 75.50 470.00	405.67 360.61 984.01 248.00	0.20 1.50 435.00 1.60 27.00	3,363.84 3,844.00	1,142.89 1,142.89 1,469.43 979.62 1,142.89 1,142.89	1,797.71 4,909.54 3,951.50 3,247.44 1,802.62 2,785.59 2,371.80	25 1 3 6 24 10	28 2 3 12 27 7 24	249.15 42.00 106.00 794.00 140.00 75.50 470.00	405.67 360.61 984.01 248.00 731.91 360.61	0.20 1.50 1.60 27.00 0.75	2,320.40 543.23 435.00	3,363.84 3,844.00 1,565.60	1,142.89 1,142.89 1,469.43 979.62 1,142.89	4,118.11 4,909.54 3,951.50 3,790.67 1,802.62 2,785.59 2,371.80 3,341.36	3 1 4 5 25 12 20	5 2 3 9 28 10 25
Wyoming Pacific: California Oregon Washington	90.00 430.00 180.00 752.15	360.61	33 <sup>h</sup> .00 7.50 357.∞	2,880.00	1,142.89	3,341.36 1,906.89 4,587.50 2,578.58	22 2 13	19 1 8	430.00 180.00 752.15		334.00 357.00	1,391.04 7.50 51.00	4,400.00	1,142.89	3,297.93 4,587.50 2,629.58	8 2 15	6 1
Other Areas: Alaska Hawaii	230.00	416.27	25.00		1,306.16 816.35	1,977.43	50 50	26 29	230.00 417.61	416.27	1.50	55.00 63.00	:::::::	1,306.16 816.35	2,007.43	23 29	27 29
Average 1/	\$551.24	\$494.29	\$83.85	\$3,008.91	\$1,233.95	\$2,605.13			\$571.65	\$484.52	\$36.75	\$267.10	\$3,008.91	\$1,233.95	\$2,780.34		

<sup>1/</sup> The average fee has been computed in each category on the basis of States that levy a tax in the category.

bed. The Department's plans appear to call for many more miles of new road. This is depicted in Exhibit 1 which shows, for example, that Department standards would apparently call for the eventual construction of about 1,000 miles of new four-lane road where the consultant calls for about 300.

There are two reasons for this:

- The Department's method of projecting traffic generally results in higher levels of projected future traffic than the method used by the consultant.
- 2. The Department's standards call for the construction of a four-lane road when current or projected traffic volumes reach 4,000 VPD while the consultant uses 5,000 VPD. Also, the Department's standards call building two-lanes on four lanes of right of way when the projected traffic is 3,000 VPD or over while the consultant uses 4,000 VPD.

It should be noted that when using either set of standards roads are being constructed to meet peak use which amounts to about five minutes per day. And, a four-lane road carrying 4,000 VPD on the average would be used at a rate of 15 - 20 percent of capacity as defined by the Department. Exhibit 2 provides a list of freeway segments that may have already been overbuilt.

In sum, the types of roads needed in the future will have a considerable impact on how much additional revenue is needed. The 290 plus miles the Department will have completed by 1984 which is shown in Exhibit 3 will cost an estimated \$461 million. The remainder will cost considerably more.

8-11-77

84. I

#### Declining Highway Revenues

As you already know Legislative Post Audit completed a program audit of the State freeway system in September 1976, the results of which are summarized in a document that has just been handed out.

Among the audit's findings were that the freeway system would run out of funding while it was less than 25 percent complete, that this would happen sometime around 1980 and, because of it the continued construction of the system would stop after 1984. The audit stressed the need for quick decision on continued funding because of the lead time needed to plan and design new roads. Finally, the audit indicated that several possible sources of revenue were available to supplant exhausted bond funding, all of which involved new taxes. Included were increases in the gasoline tax, a sales tax on gasoline, and increased vehicle registration fees.

The audit also indicated that funding of the freeway system could be continued and even expanded if more of the federal aid for primary highways was used on the freeway system. This would mean, however, a reduction in construction activities on other State highways. And, the audit indicated that the amount of revenue needed to complete the system varied considerably depending on whether the Department built a system like that envisioned by Wilbur Smith and Associates or one more like that now being constructed. The Wilbur Smith proposals would reconstruct a major portion of the system as two-lane road on two-lane right of way, much of it on existing road-

# Exhibit 1 Minimum Traffic Needed For a Four-lane Road Using State Transportation Department and Wilbur Smith Standards and Traffic Projections

			State Department of							
	Wil	bur Smith	Transportation							
	Standard	Projected Miles		Standard	Projected Miles					
Type of Road	Utilized	on System	Percent	Utilized	on System	Percent				
Two-lane Road on Two-lanes Right of Way	0-4000 Vehicles Per Day	845.9	66%	0-3000 Vehicles Per Day	33.1	3%				
Two-lane Road on Four-Lanes of Right of Way	4001-5000 Vehicles Per Day	129.8	10	3001-4000 Vehicles Per Day	237.7	18				
Four-lane Road or More	5001 + Vehicles per Day	315.1	24	4001 + Vehicles Per Day	1020.0	79				
	por bay	1290.8	100%	202 003	1290.8	100%				

Sources: Wilbur Smith and Associates, Kansas Highway Needs and Corridor Analyses, December 1975; Kansas Department of Transportation, "Kansas Freeway/Expressway Program Analysis Output", March 6, 1974.

Published in: Legislative Post Audit, The Planning and Construction of the State Freeway System, September 1976, Audit Working Papers.

Exhibit 2
A Comparison of Freeway Segments
Constructed with Standards for
Four-lane Construction Developed of
the Consultant and the Department

86					
Corridor Route and Section M	Mileage	KDOT 1990 Traffic Projection	KDOT Action	Wilbur Smith 1990 Traffic Projection	Action Called for According to Wilbur Smit Guidelines
Completed Segments			¥		
K-96, West Jct. K-296, SE	7.1	5,226	2 Lanes on 4 Lane Row	3,700	2 Lanes on 2 Lane Row
	3.6	5,226	2 Lanes on 4 Lane Row	3,700	2 Lane on 2 Lane Row
16	1.0	5,226	4 Lanes	3,700	2 Lanes on 2 Lane Row
US-54, Kingman-Sedgwick Co. Line to 2 mi. east of Garden Plains	9.5	6,615	4 Lanes	4,100	2 Lanes on 4 Lane Row
US-81, Saline-Ottawa Co. Line	4.0	6,386	4 Lanes	3,800	2 Lanes on 2 Lane Row
US-73, 3.3 mi. north of Leavenworth-Atchison Co. Line north to Atchison	6.2	3,216	2 Lanes on 4 Lane Row	3,000	2 Lanes on 2 Lane Row
	.5	3,216	4 Lanes	3,000	2 Lanes on 2 Lane Row
US-54, K-17 to Kingman- Sedgwick Co. Line	7.1	6,500	4 Lanes	4,100	2 Lanes on 4 Lane Row
US-36, Little Blue River to Washington-Marshall Co. Line	4.1	4,363-4,767	4 Lanes	2,500	2 Lanes on 2 Lane Row
US-36, Washington-Marshall Co. Line to West of Marysville	6.7	4,767	4 Lanes	2,500	2 Lanes on 2 Lane Row
US-81, Jct. I-70 and I-35W to Saline-Ottawa Co. Line	5.8	6,386	4 Lanes	3,800	2 Lanes on 2 Lane Row
US-81, K-18 to K-93	6.1	5,600	4 Lanes	3,800	2 Lanes or 2 Lane Rov
Total	61.7	of 145.1 already	y constructed	(43%)	

Developed by Legislative Post Audit from the following: Wilbur Smith and Associates, <u>Kansas Highway Needs</u>, 1975; Kansas Department of Transportation, <u>Annual Report, Status of the State System of Express Highways and Freeways</u>; 1976; Kansas Department of Transportation, Division of Transportation Planning and Development, "Kansas Freeway/Expressway Program Analysis Output", March 6, 1974.

Published in: Legislative Post Audit, The Planning and Construction of the State Freeway System, September 1976, Audit Working Papers.

Exhibit 3
State Freeway System
Miles of Road to be Completed
With Present Funding

Corr	idor	Miles of Two-lane	Miles of Four-lane	Total	Total Miles on System	Percent Complete
<i>#</i> 1:	US-54 and K-96	5.6	44.9	50.5	375.0	13%
#2:	K-96	10.7	10.9	21.6	134.0	16
#3:	K-61	. 0	11.0	11.0	26.0	42
#4 <b>:</b>	US-75	8.2	17.1	25.3	107.0	24
<i>‡</i> 5:	US-36 and US-81	17.7	31.8	49.5	218.0	23
#6 <b>:</b>	K-7 and US-73	6.2	22.0	28.0	57.0	49
<i>‡</i> 7:	US-69	25.7	26.2	51.9	136.0	38
#8 <b>:</b>	US-59 and US-169	21.7	3.1	24.8	147.0	17
#9 <b>:</b>	K-10	.0	31.0	<u>31.0</u> ª	34.0 <sup>a</sup>	100 <sup>a</sup>
	Total	95.8	197.9	293.7	1,234.0	24%_

<sup>&</sup>lt;sup>a</sup>Part of the corridor is also part of Corridor #6. It is included as part of that corridor and will be reconstructed as part of that corridor.

Sources: Kansas Department of Transportation, Annual Report . . .

Status of the State System of Express Highways and Freeways,

January 1977; and Planned Transportation Programs, November 1976.

Legislative Division of Post it July 25, 1977

PROGRAM AUDIT SUMMARY

8-11-77 Exhibit IV Brown

## THE PLANNING AND CONSTRUCTION OF THE STATE FREEWAY SYSTEM

The audit The Planning and Construction of the State Freeway
System was authorized by and conducted for the Legislative Post Audit
Committee during February-July 1976. The audit addressed concerns
about the efficiency and effectiveness with which the freeway system
was being built and whether it could be completed with available
funding.

The audit process included the collection and analysis of data on the planning, construction and financing of the freeway system. Extensive discussions were held with Kansas Department of Transportation officials and a sample of freeway projects was examined in detail. The audit led to several conclusions, applicable to the situation as it existed in August 1976.

#### Findings

- The Department has not built freeway system segments in the order called for by the priority formula it uses to determine what order the segments should be built in. The reasons for the variations are poorly documented.
- The Department may have built and be building more road than the State needs. The Department determines whether to build a two- or four-lane road on the basis of projected traffic. It uses a method of projecting traffic and a set of standards to interpret when to build a two- or four-lane road that suggest that a much larger number of miles of four-lane freeway are needed than does another method that used by Wilbur Smith and Associates, a consulting firm hired by the State to evaluate the freeway system.
- The differences between what the Department apparently thinks should be built and what the consulting firm indicated should be built could result in additional expenditures of tens or hundreds of million dollars.
- The freeway system will apparently run out of money before it is 25 percent complete. One reason for this may be that the Department has relied on an average of 90 percent State funding to pay for completion of roads

built to date instead of 70 percent federal funding. It should be noted that if the Department had used more federal aid on the freeway system less would have been available for other State roads.

- New sources of revenue will have to be developed if the freeway system is to be completed. Possibilities include: additional per gallon taxes on gasoline, a sales tax on gasoline, and increasing motor vehicle registration fees.
- The Department has taken considerably longer to plan and design freeway projects than it estimated should be taken (38 of 45 projects surveyed were not completed within scheduled time limits). This appears to be caused, in part, by the Department's procedures for controlling the flow of construction projects into and through the planning and design phases of the construction process.
- The Department's procedures for estimating the cost of projects while in the planning and design phases need improvement.
- The Department could better utilize personnel in several of its construction inspection field offices where personnel either spend a large amount of time on non-inspection activities or are temporarily reassigned to other field offices.
- The Department's procedures for selecting consultants are poorly documented, with a few firms getting most of the contracts even after having performed poorly on prior contracts (i.e. were late and overran cost estimates).
- The Department's procedures for monitoring consultant contracts to ensure compliance with contracts need improvement.

#### Recommendations

These findings led to the following audit recommendations:

#### Project Prioritization

1. The Department should develop a documented prioritization procedure which includes all State-administered highway systems. It should reevaluate the use of each of the factors in its present program priority formula for the freeway system, especially the use of preliminary scheduling value and investment value. In addition, when the Department applies any of the four additional factors, each instance of their use should be carefully documented.

Status. This recommendation has been the subject of considerable discussion since the audit was issued. The Department's November 1976 report Planned Transportation Programs, in part documents Department priorities for the next five to ten years. The Department's "Resource Management System", developed by R. J. Hansen Associates should help the Department better control when and how new projects are inputed into the planning, design, and construction process. The Department apparently feels that the existing freeway priority formula is valid and useful in its present form and that it will provide better documentation on deviations from it. And, the Department apparently feels that the above actions are as much as can be done toward providing a documented prioritization procedure which includes all State-administered highway systems. Finally, during the 1977 Legislative session, the House Ways and Means Committee, Subcommittee on Transportation incorporated this recommendation into its report to the full committee on the Department's budget.

#### Road Type Determination

2. If construction of the freeway system is to be continued, the Department should take steps to ensure that it is planning and constructing freeway system segments according to projected traffic needs. The Department should also reconsider the method it uses to project traffic needs on freeway segments to determine whether the practice of using a four-lane diversion factor rather than a two-lane factor is appropriate (increasing estimated future traffic volume on freeway segments by assuming that traffic will be diverted from existing parallel roads to a four-lane controlled access road).

Status. The Department has, as part of its normal planning and review process, recently decided to construct several proposed freeway segments as two lanes on four lanes of right of way instead of four-lane

freeway. It apparently feels, however, that its current methods for projecting traffic and standards for when to build four-lane roads are adequate; and that the differences between its projection of what should be built and what the consultant, Wilbur Smith, recommended are not significant. Finally, the House Ways and Means Committee, Subcommittee on Transportation incorporated this recommendation into its report to the full committee on the Department's budget.

#### Project Management

3. Because there are significant variances between estimated and actual completion times for the planning and design of freeway projects, even though projects are monitored to prevent such variances, the Department should reassess its project scheduling and control process to ensure that projects are completed on schedule.

Status. The Department is preparing to implement a new computerized "Resource Management System" which should help to solve the problems that led to this recommendation. This recommendation was also incorporated into the report of the House Ways and Means Committee Subcommittee on Transportation.

#### Project Costs

4. There is a significant difference in the Department's planning estimates of project costs and actual costs. Because the Department uses planning estimates to allocate existing revenues and project future revenue needs, the Department should ensure that its planning estimates of project costs more closely reflect actual costs.

Status. The Department has indicated that it will follow this recommendation "in spirit and intent". It appears that several practices in the early 1970's that led to a majority of the poor estimates have been eliminated or revised, thus solving much of the problem. This recommendation was also incorporated into the report of the House Ways and Means Committee, Subcommittee on Transportation.

#### Utilization of Construction Section Field Personnel

5. The Department should further improve the system it uses to assign construction field personnel. Consideration should be given to such alternatives as additional personnel reassignment to reduce interdistrict travel costs. In addition, the payroll classifications should be descriptive of the work performed, especially the "miscellaneous surveys" classification, which should be revised to specify the type of work actually being performed.

<u>Status</u>. The Department indicated that it would comply with this recommendation. Preliminary data from a follow-up investigation suggest that the Department has indeed followed this recommendation and has made shifts in its allocation of personnel. This recommendation was also incorporated into the report of the House Ways and Means Committee, Subcommittee on Transportation.

#### Contractual Services

6. The Department should consider utilizing competitive bid procedures and implementing tighter management controls for consultant services. These changes would help to ensure that the Department pays the most economical price possible for the services received.

Status. The Department indicated that it would initiate tighter controls over the bidding process. And, Chapter 287, Laws of 1977 has delineated the way in which such contracts should be let.



# Kansas

#### DEPARTMENT OF REVENUE

State Office Building TOPEKA, KANSAS 66625

August 11, 1977

1/2

Representative Lee Hamm and Members of the Special Committee on Transportation

F. Kent Kalb, Secretary Kansas Department of Revenue

RE:

Highway Revenues

The 1976 Legislature enacted House Bill 3248, which among other things, increased the tax rates on motor fuel; and Senate Bill 1026 which increased motor vehicle registration fees.

The Department of Revenue has been requested to provide the committee with information relating the amount of additional revenue that was derived during Fiscal Year 1977, as the result of the passage of these bills. Estimates of the fiscal impact of these changes have been developed and are presented here. Before the estimates and estimating procedures are explained, the committee should be aware of the limitations faced by the Department in preparing the estimates.

It is impossible for the Department to isolate precisely the amount of revenue that resulted from these increases. As this committee is aware, the increased tax on motor fuel was effective July 1, 1977, therefore; motor vehicle fuel tax returns and payments reflecting the increased tax did not reach the Department until August. Taxes received in July were taxes collected in June before the tax increase became effective. Fiscal Year 1977 data then reflects one month of former tax rates and eleven months of the new rates. In addition, individuals purchasing motor fuel for non-highway use are entitled to claim refunds, of the tax paid on that fuel, for up to one year after it is purchased. Departmental personnel verify the amount of refund claimed with the invoices submitted; however, present computer programs do not allow for the separation of the refunds paid at the 7¢ per gallon rate from those paid at the 8¢ per gallon rate. Therefore, the necessary information for a statistical analysis of refunds is not available.

It is likewise impossible to isolate the amount of revenue collected as the result of the increase in the vehicle registration fees. The Department of Revenue does not maintain statistics which would provide the number of vehicles registered by the various weight classifications, therefore; there is no way to determine precisely the amount of additional revenue generated by the increased fee. It is possible that some additional revenue was generated by shifts in patterns of the type of vehicles operated. In addition, the increased motor vehicle registration fees became effective January 1, 1977. Therefore, we have available only six months experience upon which to project revenues.

Given the limitations outlined on the previous page, the Department has attempted to estimate the amount of current collections attributable to the motor fuel tax rate change and the vehicle registration fee change. Table I contains the estimate of additional revenue derived from the increase in motor fuel taxes for Fiscal Year 1977. Table II contains a projection of registration fee revenues for Calendar Year 1977.

The data contained on Table I indicates that approximately \$15.1 million in additional revenue was generated during Fiscal Year 1977, due to the increase in the motor fuel taxes. This increase is broken down in the following manner: gasoline--\$12.4 million, special fuels--\$2.7 million, and LP--\$.04 million. These estimates were made by determining what the tax would have been on the number of gallons reported on returns, at both the old tax rate and the new tax rate and assuming that the difference was due to the rate change.

The data on Table II indicates that approximately \$13.3 million in additional revenue will be generated during Calendar Year 1977, due to the increase in vehicle registration fees. The model used for the production of this estimate involved determining the percentage change in the various types of motor vehicle registrations between the first six months of Calendar Year 1976 and first six months of Calendar Year 1977. It was then assumed, that if there had been no change in vehicle registration fees, receipts would have changed between the first six months of 1976 and first six months of 1977 by the same percentage that the number of registrations changed. Using this assumption, vehicle registration receipts assuming no change in registration fees were projected for the first six months of 1977 and then compared with actual receipts. The difference between the projected 1977 receipts and the actual 1977 receipts was assumed to be due to the registration fee change. This procedure indicated that approximately \$10 million in additional revenue had been collected during the first six months of 1977 due to the change in registration fees. Based on historical patterns of registration, the six month figures were projected to a full year for each type of vehicle registration.

It is hoped that the committee will realize that the fiscal information provided in this letter and on the two attached tables represents estimates of the fiscal impact resulting from the passage of the bills concerned. Under current reporting procedures, it is impossible for the Department to provide exact data. However, it is felt that the information contained here

is a reasonable estimate prepared with the best data and methods available. While this data cannot be considered precise, it should be considered as an excellent indication of what has transpired since the enactment of these two bills.

If you have any questions about the information contained in this letter or on the attached tables, please let me know. If the Department may be of any further assistance in this matter, please do not hesitate to ask.

Sincerely,

Kent Kalb

Secretary of Revenue

FKK: JSM: tah Attachments

## ESTIMATE OF ADDITIONAL REVENUE PRODUCED BY 1977 MOTOR FUEL TAX CHANGE, BASED ON GALLONS OF MOTOR FUEL REPORTED, BY TYPE OF FUEL, DURING FY 1977

Fiscal Year					L.P.				01			
1977 Month	Gallons Reported	Revenue at \$.03 per gal.	Revenue at \$.10 per gal.	Estimated Revenue Increase	Gallons Reported	\$.05 per gal.		Estimated Revenue Increase	Gallons Reported	S.07 per gal.	\$.08 per gal.	Estimated Revenue Incr.
July August September October November December January February March April May June	12,676,545 8,804,247 14,447,829 12,180,915 3,675,075 15,784,395 16,002,549 3,283,597 20,498,723 12,034,911 11,825,648 13,671,190	704,340 1,155,826 974,473 294,006 1,262,752 1,280,634 262,688 1,639,898 962,793 946,052 1,093,695	\$ 880,425 1,444,783 1,218,092 367,508 1,578,440 1,600,855 328,360 2,049,872 1,203,491 1,182,565 1,367,119	\$ 176,085 288,957 243,619 73,502 315,688 320,171 65,672 409,974 240,698 236,513 273,424	210,564 138,853 259,644 237,083 80,687 270,440 256,636 107,533 359,186 148,968 202,460 184,489	6,943 12,982 11,854 4,034 13,522 12,832 5,377 17,959 7,448 10,123	\$ 9,720 18,175 16,596 5,648 18,931 17,965 7,527 25,143 10,428 14,172 12,914	\$ 2,777 5,193 4,742 1,614 5,409 5,133 2,150 7,184 2,980 4,049 3,690	116,994,725 109,834,077 128,814,406 125,252,583 32,667,467 153,226,164 164,424,223 28,597,516 181,801,191 108,924,752 104,491,021	\$ 8,189,631 7,688,385 9,017,008 8,767,681 2,286,723 10,725,831 11,509,696 2,001,326 12,726,083 7,624,733 7,314,371 11,202,252	\$ 8,786,726 10,305,152 10,020,207 2,613,397 12,258,093 13,153,933 2,287,501 14,544,095 8,713,980 8,359,282 12,802,573	\$ 4- 1,063,341 1,288,144 1,252,526 325,674 1,532,262 1,644,242 285,975 1,818,012 1,089,247 1,044,911 1,500,301
Total	144,891,625	\$11,591,331	\$13,221,510	\$2,644,303	2,456,543	\$122,826	157,219	\$44,921	1,375,635,148	\$99,054,220	\$103,845,244	\$12,980,655
Inventory				7,397								360,892
Estimated Refund				74								(022 025)
Total	# -			\$2,651,700			£.	\$44,921				(933,905) \$12,407,639

TABLE 11

ESTIMATED REVENUE DERIVED FROM 1977 CHANGE IN VEHICLE REGISTRATION FEES, WITH SIX MONTH ESTIMATE PROJECTED TO ONE YEAR

	Number	of Registra	ations	Actual Receipts	Projected 1977	Actual Receipts	Estimated	Estimated Revenue
Type of Registration	Jan June 1976	Jan June 1977	Percentage Change	Jan June 1976	Receipts with No Rate Change	Jan June 1977	Revenue Due to Rate Change	Increase Projected to Full Year
Auto Motorcycle Trailer	550,939 75,582 68,897	561,692 74,198 70,511	1.95 (1.83) 2.34	6,940,360 417,005 585,218	7,075,697 409,374 598,912	8,933,584 784,027 946,594	1,857,887 374,653 347,682	3,715,774 412,118 382,450
Trucks						*		
County Treasurer Quarter Pay 72 hour 30 day	507,026 2,059 326 208	517,223 2,059 241 259	2.01  (26.07) 24.52	12,635,493 614,411 3,260 6,314	12,890,486 614,411 2,410 7,862	18,536,711 679,750 4,750 9,469	5,646,224 65,339 2,340 1,622	6,210,846 130,678 4,680 3,244
Ports	8							
72 hour 30 day Proration & Reciprocity	60,070 3,791 *	51,510 4,916	(14.25) 29.68	600,710 99,505 8,072,509	515,109 129,038 8,234,766*	1,003,710 166,676 9,398,420	488,601 37,638 1,163,654	977,202 75,276 1,454,568
	1,268,898	1,282,609		29,975,785	30,478,065	40,463,686	9,985,640	13,336,836
					200			

<sup>\*</sup>Assuming the same rate of increase as trucks registered with County Treasurer

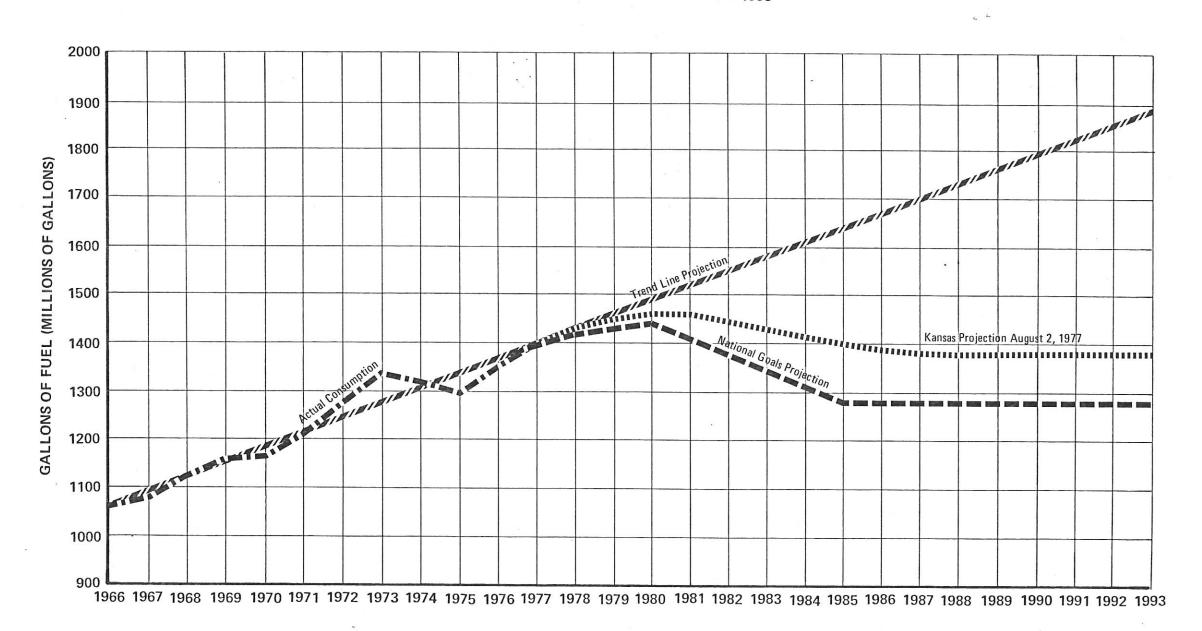
Aproint Committee en Transportation

Firm on Engowth 10 Adams Topelac KDUT Tara Farifical Topelle Fa KDOT I a Ringe Indep AS 1913 Vernon Troutin Indipendence Tran Ry Swerett States Indiferdence The 720x 9 Joze Miller Aud Clark A + Enlipendence 415 So 14th St Indefendince Joan Callan - Waywood St. Hanning + Rexarch Many Tuskington Mausas Motor Carrier Assal place P.M. K.D.O.T. Topeka

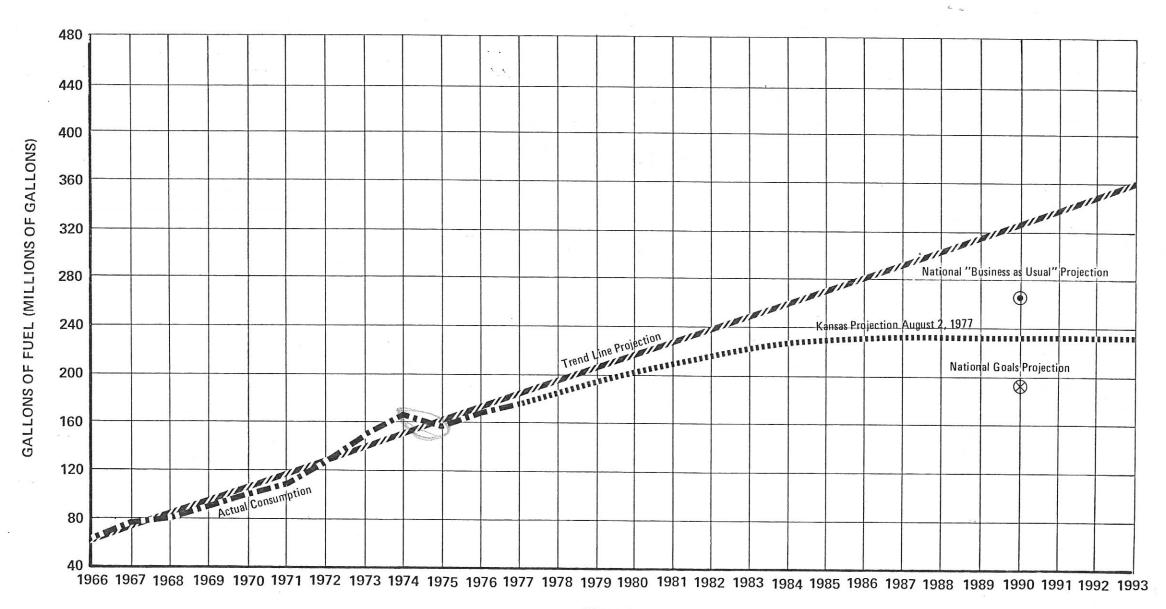
Verne L. Craig

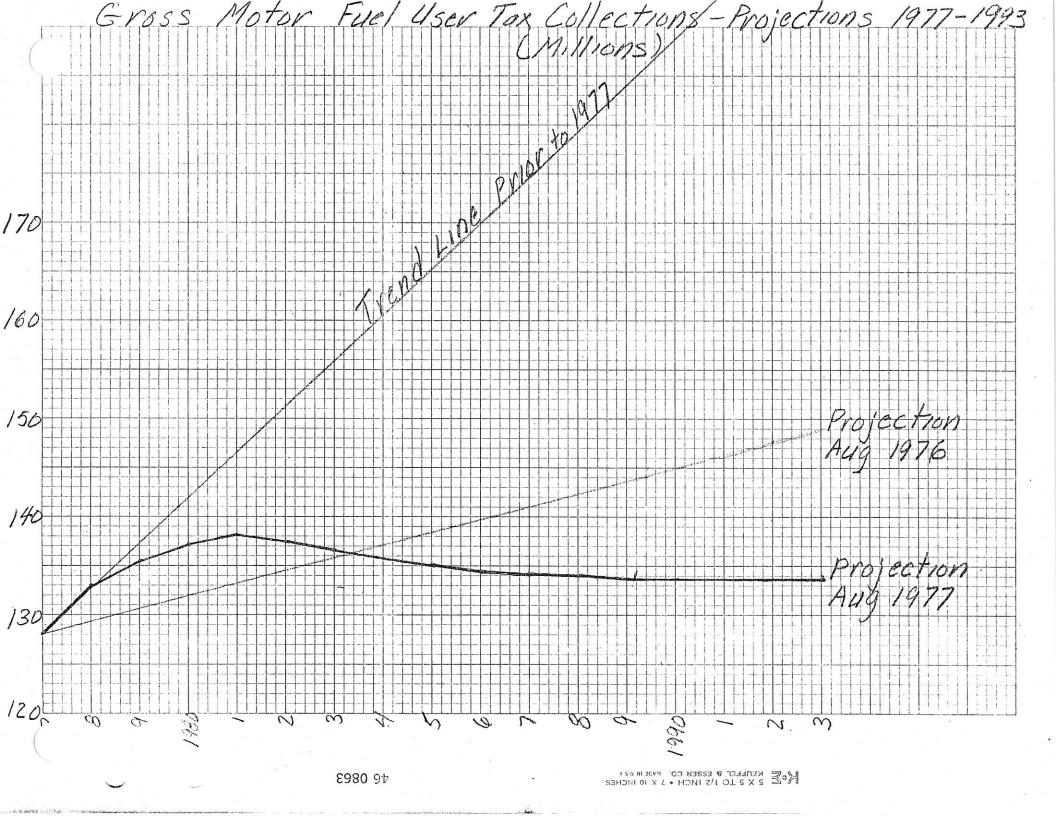
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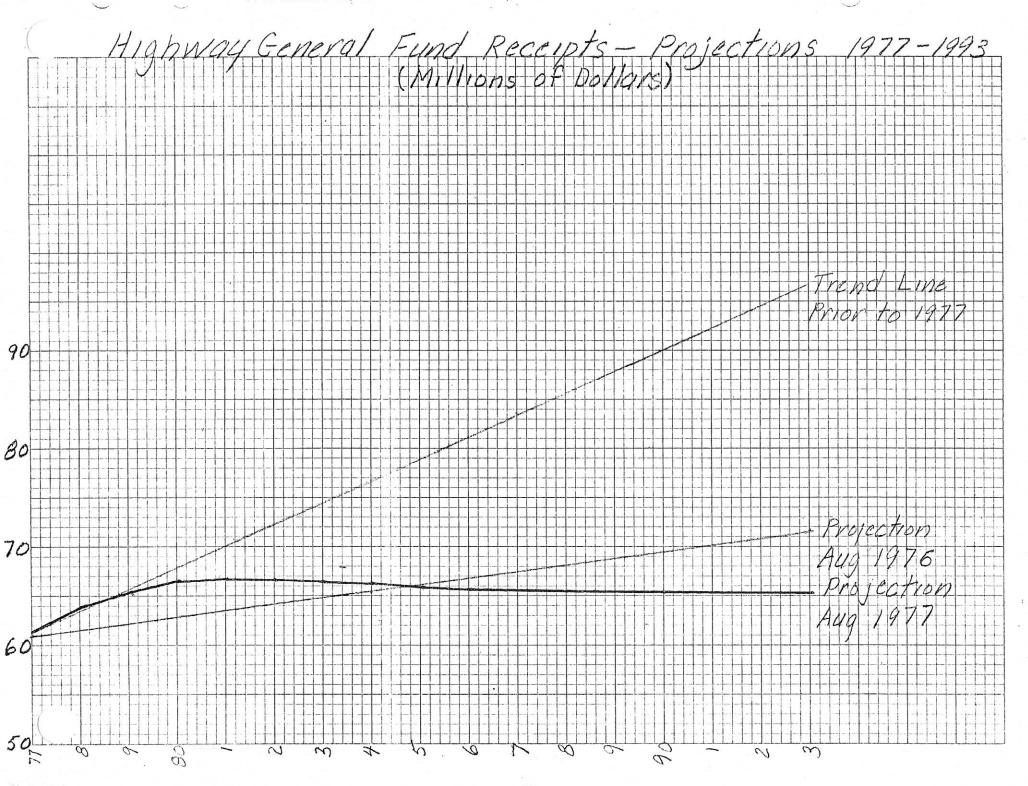
### MOTOR FUEL (GASOLINE) GALLONS TAXED FY 1966–1977 AND GALLONS PROJECTED TO FY 1993



# SPECIAL FUEL (DIESEL) GALLONS TAXED FY 1966-1977 AND GALLONS PROJECTED TO FY 1993





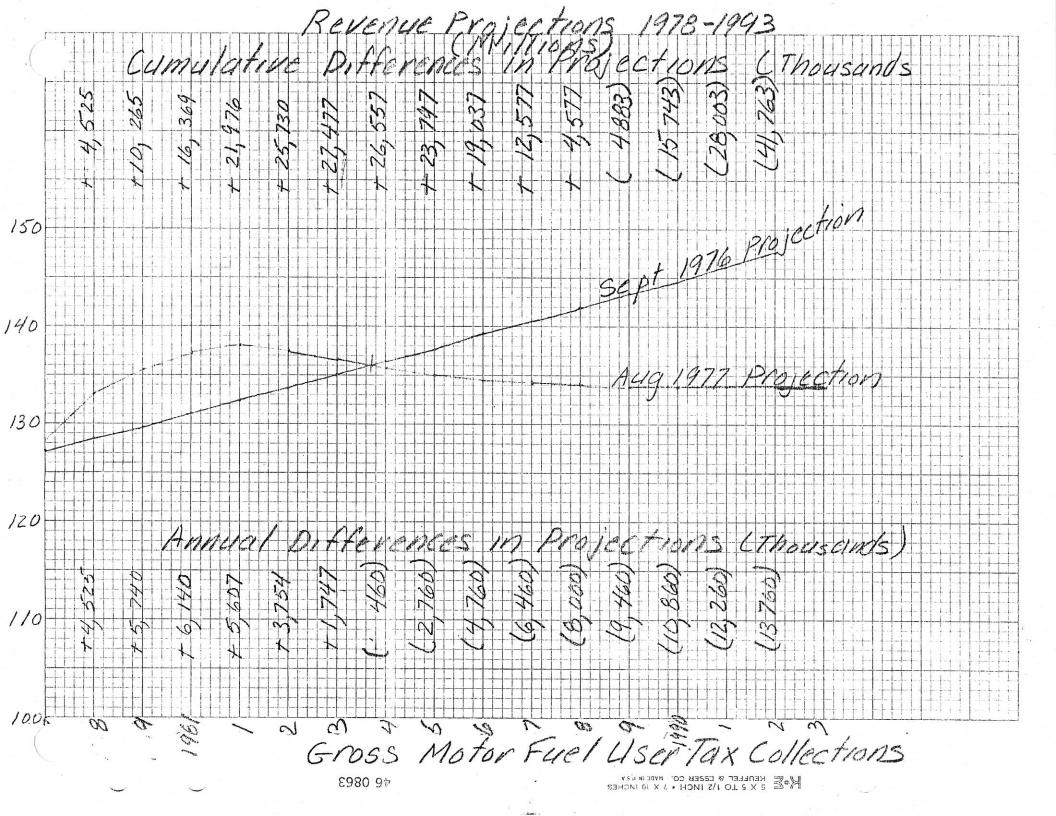


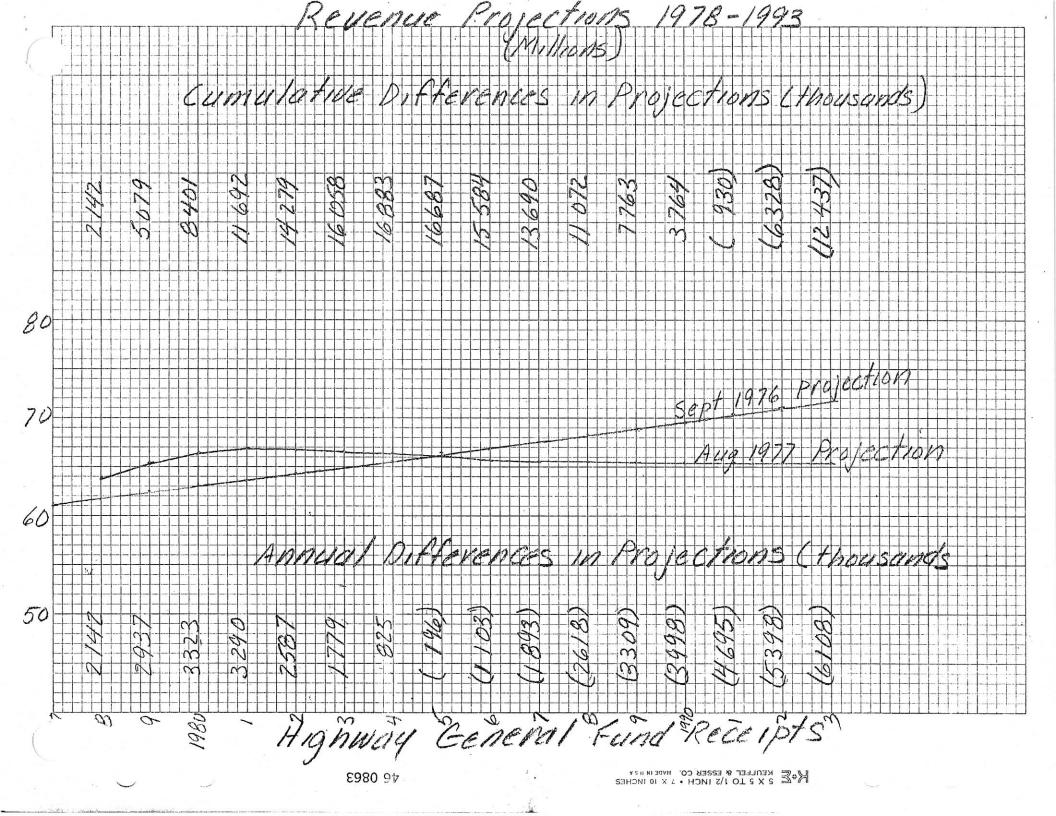
### COMPARISON OF PROJECTIONS (MILLIONS OF DOLLARS)

### Annual Differences

	Gross	Collections	Highwa	y General Fund
Year	Less	l Line 1977 ection	Compar	rojection ed to rojection
	Annual	Cumulative	Annual	<u>Cumulative</u>
1978 79 1980 81 82 83 84 85 86 87 88 89 1990	+ .132 - 2.147 - 5.098 - 9.166 -14.463 -19.913 -25.463 -31.107 -36.490 -41.494 -46.377 -51.210 -55.924 -60.667 -65.411 -70.154	+ .132 - 2.015 - 7.113 - 16.270 - 30.730 - 50.640 - 76.100 -107.210 -143.700 -185.194 -231.570 -282.780 -338.700 -399.371 -464.780 -534.930	\$+2.142 +2.937 +3.323 +3.290 +2.587 +1.779 +0.825 -0.196 -1.103 -1.893 -2.618 -3.309 -3.998 -4.695 -5.398 -6.108	\$ +2.142 +5.079 +8.401 +11.692 +14.279 +16.058 +16.883 +16.687 +15.584 +13.690 +11.072 +7.763 +3.764 -0.930 -6.328 -12.437

August 11, 1977 KDOT





(Excluding 1½% Planning Funds)

	Transition Quarter			1977 Fi	scal Year	1978 Fiscal Year*		
Fund Class	Matching Ratio Fed/State	Federal Funds	Matching	Federal Funds	Matching	Federal Funds	Matching	
		FUND	S AVAILABLE TO	KDOT				
Interstate Interstate Resurfacing Priority Primary Rural Primary	90-10 90-10 70-30 70-30	\$ 5,000,000	\$ 2,142,857	\$43,687,609	\$ 4,854,178	\$42,687,123 \$ 2,633,266	\$ 4,743,014 \$ 292,585 	
Rural Secondary (State 20%) Urban Extensions Consolidated Primary	70-30 70-30 70-30	\$ 490,174 \$ 6,152,044	\$ 210,075  \$ 2,636,590	\$ 1,751,712  \$22,780,624	\$ 750,734  \$ 9,763,125	Con day and		
Subtotal		\$11,642,218 FUNDS AVAILAB	\$ 4,989,522 LE TO KDOT OR I	\$68,219,945 OCAL AGENCIES	\$15,368,037	\$45,320,389	\$ 5,035,599	
Rail Highway Crossings (On-System) Pavement Marking High Hazard Locations Elim. Roadside Obstacles	90-10 (Sec. 203) 100- 0 (Sec. 205) 90-10 (Sec. 209) 90-10 (Sec. 210)	\$ 253,375 \$ 280,607 \$ 303,103 \$ 303,103	\$ 28,153 0 \$ 33,678 \$ 33,678	\$ 1,952,875 \$ 793,709 \$ 2,025,975 (Combined)	\$ 216,986 0 \$ 225,108 (Combined)	600 ton 1000		
Subtotal		\$ 1,140,188 FUNDS AVAIL	\$ 95,509 ABLE ONLY TO LO	\$ 4,772,559 DCAL AGENCIES	\$ 442,094	Charles and the control of the foreign and the control of the cont	40 00 00	
Rural Secondary (County 80%) Urban System Off System Roads Safer Roads Demonstration	70-30 70-30 90-10 90-10 (Sec. 230)	\$ 4,741,863 \$ 4,187,771  \$ 965,287	\$ 2,032,227 \$ 1,794,759  \$ 107,254	\$ 7,006,850 \$ 6,851,629	\$ 3,002,936 \$ 2,936,412	gamp chard gamp.  Grant gamp.  Grant gamp.  Canto gamp gamp.  Canto gamp gamp.		
Safer Off-System Roads** Rail Highway Crossings (Off-S Metropolitan Planning	90-10	\$ 299,673 \$ 99,153	\$ 33,297 \$ 24,750	\$ 3,849,468 \$ 1,171,724 \$ 171,489	\$ 427,719 \$ 130,192 \$ 42,872	\$ 102,118	\$ 25,530	
Subtotal		\$10,293,747	\$ 3,992,287	\$19,051,160	\$ 6,540,131	\$ 102,118	\$ 25,530	
TOTAL		\$23,076,153	\$ 9,077,318	\$92,043,664	\$22,350,262	\$45,422,507	\$ 5,061,129	

<sup>\*</sup>FY 78 funds, except Interstate, which have not been apportioned are expected to be approximately the same as FY 77.

\*\*Not available until Off-System Roads funds are exhausted.

Project Control Department 6-23-77

## FEDERAL HIGHWAY FUNDS APPORTIONED TO KANSAS (Excluding $1\frac{1}{2}\%$ Planning Funds)

		1974 Fiscal Year		1975 Fisc	anl Vone	1976 Fiscal Year		
	Vanalit	27/1 2.20	our rear	IJ/J FISC	.ai leai	1970 F1S	cal lear	
Fund Class	Matching Ratio Fed/State	Federal Funds	Matching	Federal Funds	Ma tching	Federal Funds	Matching	
		FU	NDS AVAILABLE T	O KDOT				
Interstate Priority Primary Rural Primary Rural Secondary (State 20%) Urban Extensions	90-10 70-30 70-30 70-30 70-30	\$29,883,448 1,612,312 14,814,305 1,696,440 2,558,168	\$ 3,320,383 690,991 6,348,988 727,046 1,096,358	\$35,712,111 3,257,866 15,407,237 1,804,135 2,723,111	\$ 3,968,012 1,396,228 6,603,102 773,201 1,167,048	\$39,423,021 4,789,129 17,174,964 1,960,918 2,646,380	\$ 4,380,336 2,052,484 7,360,699 840,393 1,134,163	
Subtotal		\$50,564,673	\$12,183,766	\$58,904,460	\$13,907,591	\$65,994,412	\$15,768,075	
		FUNDS AVATI	ABLE TO KOOT OF	R LOCAL AGENCIES				
Rail Highway Crossings	90-10 (Sec. 203)	\$ 388,310	\$ 43,146	\$ 1,176,938	\$ 130,771	\$ 1,013,163	\$ 112,574	
Pavement Marking	100- 0 (Sec. 205)	387,445	0	1,174,318	0	1,123,070	0	
High Hazard Locations	90-10 (Sec. 209)	809,313	89,924	1,226,492	136,277	1,211,590	134,621	
Elim. Roadside Obstacles	90-10 (Sec. 210)	404,658	44,962	1,226,492	136,277	1,211,590	134,621	
Subtotal		\$ 1,989,726	\$ 178,032	\$ 4,804,240	\$ 403,325	\$ 4,559,413	\$ 381,816	
		FUNDS AVAI	LABLE ONLY TO	LOCAL AGENCIES				
Rural Secondary (County 80%) Urban System Off System Roads Safer Roads Demonstration <sup>2</sup>	70-30 70-30 70-30 90-10	\$-6,800,000 6,629,083 0 821,321	\$ 2,914,286 2,841,036 0 91,258	\$ 7,000,000 6,781,095 0 1,642,641	\$ 3,000,000 2,906,184 0 182,515	\$ 7,700,000 6,799,060 4,937,128 1,567,180	\$ 3,300,000 2,913,883 2,115,912 174,131	
Metropolitan Planning	(Sec. 230) 80-20	145,808	36,452	164,356	41,089	162.807	40,702	
Subtotal		\$14,396,212	\$ 5,883,032	\$15,588,092	\$ 6,129,788	\$21,166,175	\$ 8,544,628	
Total		\$66,950,611	\$18,244,830	\$79,296,792	\$20,440,764	\$91,720,000	\$24,694,519	

<sup>1</sup> Matching in Kansas is provided by railroads.
2 Some matching in Kansas is provided by railroads.

		1974 Fiscal Year		scal Year	1976 Fiscal Year	
Fund Class	Matching Ratio Fed/State	Federal Funds Matchin	Federal g Funds	Matching	Federal Funds	Matching
	· T	HIGHWAY FUNDS ALLOCATED hese funds are available or projects on the Feder	to KDOT or local ag			
Bridge Replacement*	75-25	\$ 2,695,972 \$ 398,	657 \$ 4,196,356	\$ 1,398,785	\$ 388,000	\$ 1.29,33
Economic Growth Center#	70-30	0	0 4,007,670	1,717,573	. 0	

Project Control Department September 18, 1975

<sup>\*</sup>Eligible projects determined by priority listing.

\*Use limited to communities of Garden City, Hutchinson and Lawrence under provisions of selection made by Governor's Office in accord with federal regulations.

# FEDERAL HIGHWAY FUNDS APPORTIONED TO KANSAS (Excluding 1½% Planning Funds) (1970 - 1973 Fiscal Years)

Makahif		1970 Fiscal Year		1971 Fiscal Year		1972 Fiscal Year		1973 Fiscal Year		
Fund Class	Matching Ratio Fed/State	Federal Funds	Matching	Federal Funds	Matching	Federal Funds	Matching	Federal Funds	Matching	
			FUN	DS AVAILABLE TO	KDOT					
Interstate Priority Primary	90-10	\$31,590,526	\$ 3,510,050	\$31,430,158	\$ 3,492,240	\$40,542,600	\$ 4,504,773	\$41,251,570	\$ 4,583,510	
Primary	50-50	10,998,927	10,998,927	10,874,731	10,874,791	10,635,189	10,635,189	0,588,156	10,588,156	
Rural Primary	50 <b>-</b> 50	1,674,032	1,674,032	1,655,146	1,655,146	1,618,744	1,618,744	1,611,560	1,611,560	
Secondary (State 20%)	50-50	1,466,859	1,466,859	1,382,351	1,382,351	1,991,347	1,991,347	1,359,721 220,858	1,359,721 220,858	
Rural Secondary (State 20%)	50-50 50-50	219,064	219,064	206,193 2,644,496	206,193 2,644,406	185,674 2,463,173	185,674 2,463,173	2,463,173	2,463,173	
Urban Extensions Subtotal	30-30	2,657,899 \$48,607,307	2,657,899 \$20,526,831	\$48,193,035	\$20,255,127	\$57,436,727	\$21,398,900	\$57,495,038	\$20,826,978	
			THINDS ASSAULA	BLE TO KDOT OR	TOCAT ACENCIES					
•			· FUNDS AVAILA	BLE TO KDOL OK	LOCAL AGENCIES					
TOPICS	50-50	\$ 1,933,018	\$ 1,933,018	\$ 1,923,205	\$ 1,923,205	\$ 895,699	\$ 895,699	\$ 895,699	\$ 895,699	
Rail Highway Crossings	*	N # #	ou		00 ee m	the pre se				
Pavement Marking	*	so pu	ALLA MATE PROP	100 and 0-0	two tree	may con such	ero seo rus	~ ~ ~	:	
High Hazard Locations	2/4			ECD mail (mr)	to se de	pa 40	ON ROP LEN	A4 40 41		
Elim. Roadside Obstacles	र्भंद					A 05.7 (00)	A 205 (22	0.005.000	0 005 000	
Subtotal		\$ 1,933,018	\$ 1,933,018	\$ 1,923,205	\$ 1,923,205	\$ 895,699	\$ 895,699	\$ 895,699	\$ 895,699	
FUNDS AVAILABLE ONLY TO LOCAL AGENCIES										
Secondary (County 80%) Rural Secondary (County 80%) Urban System	50-50 50-50 50-50	\$ 6,209,389 950,000	\$ 6,209,389 950,000	, \$ 6,209,339 950,000	\$ 6,209,389 950,000	\$ 5,400,000 940,000 634,701	\$ 5,400,000 940,000 634.701	\$ 6,000,000 900,000 634,701	\$ 6,000,000 900,000 634,701	
Off System Roads	*		90 tm H1		se 17 te	On the Spo	m ==	м м м		
Safer Roads Demonstration	77	W ED 99		50 ve 80	000 MM DW		w en en			
Metropolitan Planning	ric		w m			= = =	44 mm 44	04 pr m		
Subtota1		\$ 7,159,389	\$ 7,159,389	\$ 7,159,339	\$ 7,159,389	\$ 6,974,701	\$ 6,974,701	\$ 7,534,701	\$ 7,534,701	
TOTAL .		\$57,699,714	\$29,619,238	\$57,275,649	\$29,337,721	\$65,307,127	\$29,269,300	\$65,925,438	\$29,257,378	

fund did not exist during this period of time.

Matching		1970 Fiscal Year		1971 Fiscal Year		1972 Fis	1972 Fiscal Year		cal Year
Ratio	0	Federal Funds	Matching	Federal Funds	Matching	Federal Funds	Matching	Federal Funds	Matching
			HIGHWAY FUNDS A These funds are for project	available to		agency			
Bridge Replacement* Economic Growth Center#	75-25 @	en en en	and the Get	00 00 PG	500 GB 600 CBG 500 SQ	\$ 240,600 1,096,000	\$ 80,200 @	\$ 1,281,429 1,091,000	\$ 427,143

December 31, 1975 Project Control Department

<sup>\*</sup>Eligible projects determined by priority listing.

\*#Use limited to communities of Garden City, Hutchinson and Lawrence under provisions of selection made by Governor's Office in accord with federal regulations

@These funds were used on eligible projects as a 20% supplement to the usual federal aid so that the ratio was 50% normal Federal Aid, 20% Economic Growth Center Funds, 30% State matching,

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#### FARM TRUCK DEFINITIONS

OF

#### SURROUNDING STATES AND KANSAS

#### NEBRASKA

(16) Farm trucks shall mean trucks of farmers or ranchers, used wholly and exclusively to carry their own supplies, farm equipment, and household goods to or from the owner's farm or ranch, used by the farmer or rancher to carry his own agricultural products, livestock, and produce, to or from storage or market, or used by farmers or ranchers in exchange of service in such hauling of such supplies or agricultural products, livestock, and produce, or used occasionally to carry camper units, which trucks shall carry on their license plates, in addition to the registration number, the designation farm;

#### COLORADO

(11) (a) The annual registration fee for trucks and truck tractors owned by a farmer or rancher, which vehicles are operated over the public highways and which are used exclusively for transporting to market or place of storage raw agricultural products actually produced or livestock actually raised by such farmer or rancher or for transporting commodities and livestock purchased by such farmer or rancher for his own use and used in his farming or ranching operations, shall be as follows:

#### OKLAHOMA

Farm Use. The use of any truck, truck-tractor, trailer or semitrailer in the transportation from the farm of livestock and other products of the farm by the producer thereof, and to the farm of articles to be used thereon, when so transported by the owner or operator of the farm; and the cultivation of the farm and the operation of any machinery or implements thereon not in a commercial or industrial enterprise.

### KANSAS

Provided further. That a truck or truck tractor owned by a person engaged in farming and which truck or truck tractor is used by such owner to transport agricultural products produced by such owner or commodities purchased by such owner for use on the farm owned or rented by the owner of such farm truck or truck tractor, shall be classified as a farm truck or truck tractor and the annual license fee for such farm truck shall be as follows: