

SUMMARY OF ADMINISTRATION'S
PROPOSED REVISIONS IN HIGHWAY USER
EXCISE TAXES AND EXTENSION OF
HIGHWAY TRUST FUND
(H. R. 7330)

Scheduled for a Hearing
Before the House
Committee on Ways and Means
on December 1, 1982

Prepared by the Staff
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INTRODUCTION

This document provides a summary description of the Administration's proposed revisions in the highway user excise taxes and extension of the Highway Trust Fund, as transmitted to the Congress on November 29, 1982. The Administration's highway user tax proposal was introduced on November 30, 1982, in H. R. 7330 (Mr. Michel, by request).

The first part of the document is a brief summary of present law highway user excise taxes and the rate reductions now scheduled for October 1, 1984. The second part is a summary of the Administration proposal. The third part presents the estimated revenue effect of the Administration proposal as compared to present law tax rates. Finally, the Appendices present tables showing the Highway Trust Fund authorization levels by program under the Administration proposal and under H. R. 6211 as reported by the House Committee on Public Works and Transportation; also, there is a table showing a comparison of estimated State payments into the Highway Trust Fund and Federal-aid apportionments from the fund to the States, through fiscal year 1981.

The House Committee on Ways and Means has scheduled a public hearing on the Administration Highway Trust Fund proposal on December 1, 1982.

I. PRESENT LAW HIGHWAY EXCISE TAXES

A. Overview and Background

Overview

Under present law, excise taxes are imposed on certain motor fuels, lubricating oil, trucks, truck parts, tires and tubes, tread rubber, and heavy highway vehicles. After September 30, 1984, these excise taxes are scheduled to decline generally to pre-Trust Fund rates or to expire. (See Table 1 for a list of the present and scheduled tax rates.)

Revenues from these excise taxes currently are deposited in the Highway Trust Fund. Under present law, these revenues will continue to be deposited in the Trust Fund until October 1, 1984, at which time revenues from the remaining highway excise taxes (generally at reduced rates) will go into the general fund of the Treasury (as they did prior to the enactment of the Trust Fund in 1956).

Background

The Highway Trust Fund and the related highway excise taxes were last extended by the Highway Revenue Act of 1978,¹ at which time the extension was for 5 years, or from October 1, 1979 through September 30, 1984. The 5-year extension was added by the tax committees as a separate title to a highway authorization bill and generally involved only the extension of existing highway excise taxes and tax rates.

The 1978 Act made one change in the application of the fuels taxes by providing a temporary exemption through 1980 (later extended to December 31, 1982) for fuel used in qualified taxicab services. Such use is exempt (via refund or credit) where ride sharing is not prohibited by law or by company policy and for model 1978 or later taxicabs which meet fuel economy standards (sec. 6427(e)).

The 1978 Act also modified the prior anti-deficit provision (the so-called "Byrd amendment") to require that when anticipated Trust Fund revenues are insufficient to cover projected expenditures from existing unpaid authorizations, reductions will be made on a pro rata basis to all apportioned highway funds, rather than to Interstate apportionments only.

¹ Title V of the Surface Transportation Assistance Act of 1978 (P.L. 95-599).

In addition, the 1978 Act required that two studies be made: (1) a cost allocation study to be conducted by the Department of Transportation, with a final report to Congress by January 15, 1982; and (2) a study of the highway excise tax structure to be conducted by the Treasury Department, with a final report to Congress by April 15, 1982.²

² The cost allocation study was submitted to the Congress on May 13, 1982: "Final Report on Federal Highway Cost Allocation Study." The final Treasury report on the highway excise tax structure has not yet been submitted. (A second progress report was submitted by the Secretary of the Treasury on October 1, 1981.)

B. Present Law Tax Rates

The following is a summary of present highway-related excise tax rates.

TABLE 1.—CURRENT HIGHWAY USER EXCISE TAXES AND SCHEDULED RATES OF TAX UNDER PRESENT LAW

Tax	Rate of tax, present law	
	Before Oct. 1, 1984 ¹	After Sept. 30, 1984 ²
<i>Petroleum products:</i>		
Gasoline.....	4 cents/gallon	1.5 cents/gallon.
Diesel fuel.....	4 cents/gallon	1.5 cents/gallon.
Special motor fuels....	4 cents/gallon	1.5 cents/gallon.
Lubricating oil	6 cents/gallon	6 cents/gallon.
<i>Trucks and truck parts:</i>		
Trucks and trailers ...	10 percent of manufacturer's sale price.	5 percent of manufacturer's sale price.
Parts and accessories.	8 percent of manufacturer's sale price.	5 percent of manufacturer's sale price.
<i>Tires, tubes and tread rubber:</i>		
Tires for highway vehicles.	9.75 cents/pound	4.375 cents/pound.
Laminated tires	1 cent/pound.....	1 cent/pound.
Other tires	4.375 cents/pound	4.375 cents/pound.
Inner tubes	10 cents/pound	9 cents/pound.
Tread rubber	5 cents/pound	No tax.
<i>Use tax on heavy vehicles</i>	\$3 per 1,000 pounds per year, if more than 26,000 pounds.	No tax.

¹ Revenues are deposited into the Highway Trust Fund.

² Revenues would be deposited into the general fund of the Treasury, unless the Trust Fund is extended.

II. SUMMARY OF ADMINISTRATION PROPOSAL

A. Highway User Excise Tax Revisions

Table 2, following, lists the highway user excise tax rates under the Administration proposal. The specific tax changes are summarized below.

1. Motor Fuels Tax

Increase in tax rates.--The Administration proposal would increase the rates for the excise taxes imposed on gasoline, diesel fuel, and special motor fuels¹ from the present law 4-cents-per-gallon rate to 9 cents per gallon.

The increased taxes would apply to taxable fuels sold or used after March 31, 1983, and before April 1, 1990.

Continuation and modification of motor fuels tax exemptions.--The Administration proposal would continue at the new 9-cents-per-gallon tax rates the present law exemptions from the motor fuels taxes for fuels used by a State or local government, for sales for export, for use by a nonprofit educational institution, and for a fuels mixture (gasohol) which contains at least 10 percent alcohol of 190 proof. The present law exemptions for nonhighway use in farming and as supplies for vessels or aircraft would be continued at the new 9-cents-per gallon rates.

The present law exemptions for fuels used by school buses and intercity or local buses furnishing public transportation for compensation would be modified to provide exemption from 4 cents per gallon of the taxes rather than exemption from the entire 9-cent-per-gallon tax rates. Additionally, the exemption for certain qualified taxicab use would be continued beyond 1982 at a 4-cents-per-gallon rate.

Further, the Administration proposal would expand the partial exemption in present law for motor fuels used in a "qualified business use" would be expanded to permit exemption from the entire 9-cents-per-gallon tax rates.²

¹Special motor fuels are benzol, benzene, naptha, liquefied petroleum gas, casinghead and natural gasoline, or any other liquid (other than kerosene, gas oil, fuel oil, gasoline taxed under Code sec. 4081, or diesel fuel taxed under sec. 4041(a)).

²A qualified business use is a use in a trade or business or otherwise for the production of income in a vehicle not required to be registered for highway use or use in a highway vehicle owned by the United States.

2. Taxes on Trucks, Trailers and Truck Parts

Under the Administration proposal, the manufacturers excise tax on trucks and other heavy highway vehicles would be increased from 10 percent to 12 percent of the selling price. The current exemption for vehicles which weigh 10,000 pounds or less would be raised so that this tax would not apply if the gross vehicle weight were 33,000 pounds or less.

The proposal also would increase the manufacturers excise tax on parts and accessories for trucks and other heavy highway vehicles from 8 percent to 12 percent of the selling price. However, this tax would not apply if the part or accessory is suitable for use and is ordinarily used on a vehicle having a gross vehicle weight of 33,000 pounds or less.

These modifications would be effective for trucks, other heavy highway vehicles and parts and accessories for such vehicles sold after March 31, 1983. There would, however, be a refund of tax allowed for a taxable item for which the tax would no longer apply, for sales after November 28, 1982, and before April 1, 1983. (See item 6, following, relating to floor stocks refunds.)

3. Use Tax on Heavy Vehicles

Under the Administration proposal, the amount of tax imposed on the use of a highway vehicle would depend on its taxable gross weight, according to the following 4-bracket structure:

<u>Taxable gross weight</u>	<u>Annual use tax</u>
Under 55,000 pounds	No tax
55,000 to 70,000 pounds	\$100 plus \$6 per 100 pounds (or fraction thereof) over 55,000 pounds
70,000 to 80,000 pounds	\$1,000 plus \$17 per 100 pounds (or fraction thereof) over 70,000 pounds
80,000 pounds or more	\$2,700

However, a vehicle would be exempted from tax for a taxable year during which its highway use is expected to be under 2,500 miles.

Generally, taxable gross weight would be the highest gross vehicle weight declared for purposes of registering a vehicle in any State where the vehicle is registered or required to be registered. In the event that State registration is not required for a vehicle, its taxable gross weight would be determined as under present law.

These modifications to the highway use tax would apply to uses occurring after June 30, 1983.

The proposal also would direct the Secretary of Transportation (in consultation with the Secretary of the Treasury, State officials, motor carriers and other affected parties) to study alternative forms of the use tax, to devise a plan for the better administration of the tax, and to report findings and recommendations to Congress within 2 years. Further, States would be authorized to assist in enforcement of the Federal highway use tax.

4. Taxes on Tires, Tread Rubber and Inner Tubes

Tires and tread rubber.--Under the Administration proposal, the excise taxes on tires and tread rubber would increase to 25 cents per pound from present law rates of 9.75 (highway-type tires) and 5 cents per pound, respectively. The 25-cents-per-pound tax on new highway-type tires, however, would apply only to tires that weigh more than 100 pounds. The changes would be effective for sales after March 31, 1983.

Inner tubes.--The present law tax on inner tubes would be repealed for sales after March 31, 1983.

5. Tax on Lubricating Oil

The Administration proposal would repeal the present excise tax on lubricating oil, effective for sales after March 31, 1983.

6. Floor Stocks Taxes and Refunds

Floor stocks taxes.--The Administration proposal would impose special floor stocks taxes on items held in inventory on April 1, 1983, on which tax was paid at a lower rate than the new rates. The floor stocks taxes would be equal to the excess of the new tax rates over the previous rates for the taxable item involved. Thus, for example, a floor stocks tax of 5 cents per gallon would be imposed on gasoline held for sale by a dealer on April 1, 1983.

Floor stocks refunds.--The Administration proposal would provide for refund of (or credit for) tax paid on items held in inventory on April 1, 1983, for which tax was paid at a higher rate than would be in effect on and after that date. In addition, the proposal would provide for refunds to consumers of tax paid on trucks and trailers which are purchased after November 28, 1982, and before April 1, 1983, and for which the tax would be repealed by the increase in the taxable threshold for the manufacturers tax on trucks, and trailers, and on parts and accessories for such vehicles which have a taxable weight between 10,000 pounds and 33,000 pounds.

7. Sunset of Certain Exemptions from Taxes

The present exemptions from the Highway Trust Fund excise taxes for items used by State and local governments and for certain items used by intercity and other buses would be terminated on April 1, 1990. The other exemptions provided by present law would not be affected by this sunset provision. (I.e., the present sunset date of December 31, 1992 for the alcohol fuels tax exemption would remain, and the exemption for farming use would continue indefinitely.)

Table 2. Highway User Excise Tax Rates Under Administration Proposal

<u>Item</u>	<u>Tax Rate</u> ¹
<u>Petroleum products</u>	
Gasoline	9 cents per gallon
Diesel and special motor fuels	9 cents per gallon
Lubricating oil	No tax
<u>Trucks and truck parts</u>	
Trucks and trailers	12 percent of mfrs. sales price, if over 33,000 pounds gross vehicle weight (GVW)
Truck parts	12 percent of mfrs. sales price, if customarily used on trucks of over 33,000 pounds GVW
<u>Tires, Tubes and tread rubber</u>	
Highway tires	25 cents per pound, if over 100 pounds
Laminated tires	1 cent per pound
Other nonhighway tires	4.875 cents per pound
Inner tubes	No tax
Tread rubber	25 cents per pound
<u>Heavy vehicle use tax</u> ²	
Under 55,000 pounds	No tax
55,000-70,000 pounds	\$100, plus \$6/100 pounds in excess of 55,000
70,000-80,000 pounds	\$1,000, plus \$17/100 pounds in excess of 70,000
Over 80,000 pounds	\$2,700

¹Tax changes generally effective on April 1, 1983.

²Tax change effective on July 1, 1983. Vehicles travelling less than 2,500 miles per year would be exempt from the tax.

B. Highway Trust Fund Extension/Transit Account

1. Extension of Highway Trust Fund

Under the Administration proposal, the Highway Trust Fund would receive designated highway excise taxes incurred through March 31, 1990, and expenditures for authorized purposes could be made from the trust fund through September 30, 1991. Present statutory requirements for reports to Congress on investigations and studies of an equitable distribution of the tax burden among the various users of the Federal-aid highways would be repealed.

2. The Transit Account

Within the Highway Trust Fund, there would be established a new Transit Account. Amounts equivalent to 1 cent per gallon of the diesel fuel, special motor fuels, and gasoline excise taxes (under secs. 4041(a) and (b) and 4081) would be deposited into this account. These amounts would be spent as appropriated for urban mass transportation capital programs, under the provisions of section 22 of the Urban Mass Transportation Act of 1964. Interest on obligations held in the Transit Account would be credited to the account. Repayable advances would be authorized for appropriation to the Transit Account so that it could make expenditures for authorized purposes. The advances would be repaid with interest on the amount advanced.

III. ESTIMATED REVENUE EFFECTS

Table 3 shows the estimated Highway Trust Fund tax revenues under present law tax rates for fiscal years 1982-1984, and for fiscal year 1985-1988 under rate reductions (or expirations) scheduled on October 1, 1984. Present law Trust Fund tax revenues are projected to increase slightly from \$6.7 billion in fiscal year 1982 to \$6.8 billion in fiscal year 1984. Then, unless present tax rates are further extended, the highway excise tax revenues would drop to \$3.0 billion in fiscal year 1985 and to \$3.4 billion in fiscal year 1988.

Gasoline tax revenues accounted for \$4.1 billion of the Trust Fund tax revenues in fiscal year 1982, or about 61 percent. However, by fiscal year 1984, gasoline tax revenues are projected to decline to \$3.8 billion, or about 55 percent of the Trust Fund tax revenues. The other highway excise tax revenues are generally projected to increase between fiscal 1982 and fiscal 1984 under present law. The only highway excise tax projected to increase significantly in revenues is the tax on trucks and truck trailers, from \$0.7 billion in fiscal year 1982 to \$1.1 billion in fiscal year 1984.

As indicated in table 4, highway excise tax revenues under present law rates extended through fiscal year 1988 would increase to an estimated \$7.2 billion in fiscal year 1985, \$7.8 billion in fiscal year 1987, and \$8.0 billion in fiscal year 1988. The gasoline tax revenues are projected to continue to decline to a \$3.8 billion level in fiscal year 1986, 1987, and 1988, or to about 47 percent of highway tax revenues in fiscal year 1988.

Table 5 presents the estimated changes in Highway Trust Fund tax revenues under the Administration proposal as compared to receipts under current rates extended. Total Highway Trust Fund tax revenues are projected to increase by \$2.6 billion in fiscal year 1983, \$5.4 billion in fiscal year 1984 and in fiscal year 1988.

Finally, table 6 shows total estimated Highway Trust Fund tax revenues under the Administration proposal for fiscal years 1983-1988. This indicates that total Trust Fund tax revenues will increase from \$6.7 billion actual in fiscal year 1982 to \$9.1 billion in fiscal year 1983, \$12.2 billion in fiscal year 1984, and \$13.4 billion in fiscal year 1988. (Trust Fund tax revenue projections are not presented beyond fiscal year 1988 in the following tables.)

Table 3

Estimated Highway Trust Fund Tax Revenues Under Present Law Rates Through Fiscal 1988

Fiscal Years 1982 - 1988

[In Millions of Dollars]

<u>Tax</u>	<u>1982</u>	<u>1983</u>	<u>1984</u>	<u>1985</u>	<u>1986</u>	<u>1987</u>	<u>1988</u>
	(Actual)						
Gasoline	4,120	3,911	3,758	1,450	1,447	1,455	1,458
Diesel fuel	594	627	654	264	286	306	328
Trucks, and trailers	725	768	1,102	681	759	814	885
Truck parts and accessories	224	242	282	192	210	228	247
Tires, tubes, and tread rubber	672	647	679	357	378	392	407
Lubricating oil	77	80	80	80	80	80	80
Use tax on heavy vehicles	333	228	275	--	--	--	--
Total Tax Revenues	6,743	6,503	6,830	3,024	3,160	3,275	3,405

Note: Revenues are net of refunds and transfers.

Source: Treasury Department, Office of Tax Analysis, November, 1982.

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Table 4

Estimated Highway Trust Fund Tax Revenues With Current Rates Extended Through Fiscal 1987
Fiscal Years 1982 - 1988

[In Millions of Dollars]

<u>Tax</u>	<u>1982</u> (Actual)	<u>1983</u>	<u>1984</u>	<u>1985</u>	<u>1986</u>	<u>1987</u>	<u>1988</u>
Gasoline	4,120	3,911	3,758	3,747	3,757	3,778	3,785
Diesel fuel	594	627	654	706	761	818	878
Trucks, and trailers	725	768	1,102	1,362	1,517	1,628	1,771
Truck parts and accessories	224	242	282	308	336	364	395
Tires, tubes, and tread rubber	672	647	679	716	757	784	814
Lubricating oil	77	80	80	80	80	80	80
Use tax on heavy vehicles	333	228	275	287	299	312	325
Total Tax Revenues	6,743	6,503	6,830	7,206	7,507	7,764	8,048

Note: Revenues are net of refunds and transfers

Source: Treasury Department, Office of Tax Analysis, November, 1982.

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Table 5

Estimated Changes in Highway Trust Fund Tax Revenues From Administration Proposal Over
Receipts at Current Rates

Fiscal Years 1983 - 1988

[In Millions of Dollars]

Tax	1983	1984	1985	1986	1987	1988
Gasoline	2,205	4,463	4,311	4,202	4,172	4,214
Diesel fuel	344	812	870	931	996	1,070
Trucks, and trailers	-87	-62	-76	-84	-90	-98
Truck parts and accessories	-94	-140	-153	-167	-181	-196
Tires, tubes, and tread rubber	-173	-396	-423	-453	-472	-494
Lubricating oil	-48	-86	-80	-80	-80	-80
Use tax on heavy vehicles	457	794	829	863	901	939
Total Tax Revenues	2,604	5,385	5,278	5,212	5,246	5,355
Net revenue effect on budget receipts after income offsets ^{1/}	1,966	4,063	3,982	3,933	3,959	4,042

Note: Revenues are net of refunds and transfers.

^{1/} Based on increase in all tax revenues. The amounts that are not included in the Highway Trust Fund are \$17 million in fiscal year 1983, \$32 million in 1984, \$32 million in 1985, \$32 million in 1986, \$33 million in 1987 and \$34 million in 1988.

Source: Treasury Department, Office of Tax Analysis, November, 1982.

Table 6

Estimated Highway Trust Fund Tax Revenues Under Administration Proposal

Fiscal Years 1982 - 1988

[In Millions of Dollars]

<u>Tax</u>	<u>1982</u> (Actual)	<u>1983</u>	<u>1984</u>	<u>1985</u>	<u>1986</u>	<u>1987</u>	<u>1988</u>
Gasoline	4,120	6,116	8,221	8,058	7,959	7,950	7,999
Diesel fuel	594	971	1,466	1,576	1,692	1,814	1,948
Trucks, and trailers	725	681	1,040	1,286	1,433	1,538	1,673
Truck parts and accessories	224	148	142	155	169	183	199
Tires, tubes, and tread rubber	672	474	283	293	304	312	320
Lubricating oil	77	32	-6	--	--	--	--
Use tax on heavy vehicles	333	685	1,069	1,116	1,162	1,213	1,264
Total Tax Revenues	<u>6,743</u>	<u>9,107</u>	<u>12,215</u>	<u>12,484</u>	<u>12,719</u>	<u>13,010</u>	<u>13,403</u>

Note: Revenues are net of refunds and transfers.

Source: Treasury Department, Office of Tax Analysis, November, 1982.

APPENDICES

A. HIGHWAY TRUST FUND AUTHORIZATIONS
UNDER ADMINISTRATION PROPOSALFISCAL YEARS 1983-1988
(MILLIONS OF DOLLARS)

Program	1983	1984	1985	1986	1987	1988
<u>Highway-related programs:</u>	11,330	12,984	13,844	14,184	14,734	14,844
Interstate construction*	3,806.25	4,000	4,500	4,500	4,500	4,000 ⁴
Interstate 4R ¹ *	2,112.5	2,550	2,800	3,000	3,300	3,900
Interstate transfers (substitute projects)	—	650	650	650	650	650
Primary system	1,875	2,000	2,100	2,300	2,600	2,600
Secondary system	400	400	400	400	400	400
Urban system	800	800	800	800	800	800
Bridges	1,357.5	1,510	1,510	1,510	1,510	1,510
Emergency relief	100	100	100	100	100	100
Forest highways	64.5	75	75	75	75	75
Public lands highways	22.75	25	25	25	25	25
Parkways and public highways	75	100	100	100	100	100
Indian reservation highways	75	100	100	100	100	100
Highway Safety Improvements	390	390	390	390	390	390
Economic growth highways	11	—	—	—	—	—
Great River Road ²	5	—	—	—	—	—
Redwood bypass	55	—	—	—	—	—
Appalachian highways	—	80	80	60	—	—
<u>Safety programs:</u>	180.5	175	175	147	148	149
NHTSA 402	100	100	100	100	100	100
NHTSA 403	31	31	31	31	31	31
FHWA 402	10	—	—	—	—	—
FHWA 403	13	13	13	13	13	13
Bus driver training	1.5	—	—	—	—	—
Alcohol traffic safety ³	25	50	50	—	—	—
Motor carriers safety	—	1	2	3	4	5
<u>Mass transit capital program</u>	550	1,100	1,100	1,100	1,100	1,100
TOTAL TRUST FUND PROGRAMS	\$8,462.5	11,880	14,084	14,944	15,284	15,944

* The amounts are shown for the year in which made available -- one year in advance of authorization year.

1 Resurfacing, reconstructing, repairing, and rebuilding.

2 National Scenic and Recreational Highway, along the Mississippi River.

3 FHWA (408): Enacted in NHTSA Act of 1982, for grants to States relating to anti-drunk driving programs.

4 Additional authorizations of \$4,000 million per year included in the proposal for fiscal years 1989 and 1990.

B. Highway and Highway Safety Programs Funded by the Highway Trust Fund, Fiscal Year 1982 and Fiscal Years 1983-1986 Under H.R. 6211 as Reported
(In Millions of Dollars)

<u>Program</u>	<u>1982</u> <u>(actual)</u>	<u>1983</u>	<u>1984</u>	<u>1985</u>	<u>1986</u>
Interstate construction*	3,225	4,000	4,000	4,000	4,000
Interstate-4R ¹ *	800	2,100	2,400	2,800	3,100
Interstate transfers		775	775	775	775
Primary system	1,500	2,000	2,100	2,200	2,500
Secondary system	400	600	600	600	600
Urban system	800	800	800	800	800
Bridges	900	1,500	1,600	1,700	2,100
Emergency relief	100	100	100	100	100
Forest highways	33	33	33	33	33
Public lands highways	16	16	16	16	16
Railroad demonstration projects	67	--	--	--	--
Economic growth highways	50	--	--	--	--
Redwood bypass	--	55 ²	--	--	--
Freight transport demo	--	17	17	18	--
Great River Road ³	25	--	--	--	--
Hazard elimination	200	200	200	200	200
Railroad-xings	190	190	190	190	190
Safety programs:					
NHTSA 402	100	100	100	100	100
NHTSA 403	31	31	31	31	31
FHWA 402	10	10	10	10	10
FHWA 403	13	13	13	13	13
Safety education; school bus training	2.5	17.5	--	--	--
Alcohol traffic safety (FHWA 408) ⁴	--	<u>25</u>	<u>50</u>	<u>50</u>	--
Total, highway and safety programs	8,462.5	12,582.5	13,035	13,636	14,568

* Interstate construction and all authorizations are listed in the year in which they are made available (i.e. a year in advance). An additional three years of Interstate construction authorizations totaling \$12 billion should be added to accurately reflect proposed authorizations (under the bill).

1. Resurfacing, reconstructing, repairing, and rebuilding.
2. From previous authorization.
3. National Scenic and Recreational Highway, along the Mississippi River.
4. Enacted in NHTSA Act of 1982, for grants to States relating to anti-drunk driving programs.

**C.COMPARISON OF ESTIMATED STATE PAYMENTS INTO THE HIGHWAY
TRUST FUND. AND FEDERAL-AID APPORTIONMENTS FROM THE FUND
FISCAL YEARS 1957 - 1981**

TABLE FE-221
MAY 1982

(IN THOUSANDS OF DOLLARS)

STATE	PAYMENTS INTO THE FUND 1/		APPORTIONMENTS FROM THE FUND 2/		RATIO - APPORTIONMENTS/PAYMENTS	
	FISCAL YEAR 1981	CUMULATED SINCE 7-1-56	FISCAL YEAR 1981	CUMULATED SINCE 7-1-56	FISCAL YEAR 1981	CUMULATED SINCE 7-1-56
	(1)	(2)	(3)	(4)	(5)	(6)
ALABAMA	119,689	2,152,844	155,223	2,464,778	1.30	1.14
ALASKA	12,110	163,955	126,199	1,552,350	10.42	9.47
ARIZONA	85,305	1,302,113	111,506	1,834,593	1.31	1.41
ARKANSAS	77,961	1,406,984	96,358	1,415,648	1.24	1.01
CALIFORNIA	637,102	11,707,714	649,619	9,320,112	1.02	0.80
COLORADO	83,231	1,497,562	116,951	1,822,809	1.31	1.22
CONNECTICUT	65,572	1,446,784	136,959	1,815,513	1.97	1.25
DELAWARE	18,111	342,046	37,590	502,361	2.08	1.47
DIST. OF COL.	8,802	278,574	64,838	950,514	7.37	3.41
FLORIDA	284,991	4,310,869	404,346	3,671,805	1.42	0.85
GEORGIA	174,682	3,076,851	414,134	3,043,147	2.37	0.99
HAWAII	17,499	293,270	90,714	939,589	5.18	3.20
IDAHO	30,083	564,843	59,665	885,409	1.98	1.57
ILLINOIS	273,476	5,594,864	306,126	5,945,046	1.12	1.06
INDIANA	167,689	3,312,534	146,493	2,678,250	0.87	0.81
IOWA	92,762	1,885,137	158,533	1,909,533	1.71	1.01
KANSAS	82,157	1,591,109	149,685	1,715,212	1.82	1.08
KENTUCKY	106,650	1,922,315	184,154	2,286,474	1.73	1.19
LOUISIANA	136,967	2,102,551	240,060	2,984,773	1.75	1.42
MAINE	31,295	616,913	52,985	703,220	1.69	1.14
MARYLAND	108,310	1,957,148	246,709	2,784,127	2.28	1.42
MASSACHUSETTS	123,479	2,522,183	182,270	2,495,144	1.48	0.99
MICHIGAN	238,747	5,038,892	240,156	4,192,747	1.01	0.83
MINNESOTA	118,232	2,290,049	187,220	2,788,922	1.58	1.22
MISSISSIPPI	74,241	1,398,559	90,910	1,416,359	1.22	1.01
MISSOURI	151,776	3,040,238	193,433	3,022,766	1.27	0.99
MONTANA	31,733	583,133	79,778	1,561,930	2.51	2.68
NEBRASKA	52,272	1,068,647	79,325	1,100,322	1.52	1.03
NEVADA	30,591	445,235	78,818	909,339	2.58	2.04
NEW HAMPSHIRE	24,583	439,438	46,171	531,274	1.88	1.44
NEW JERSEY	175,508	3,542,773	200,342	2,905,532	1.14	0.82
NEW MEXICO	51,370	864,633	113,783	1,360,215	2.21	1.57
NEW YORK	292,604	6,442,790	520,939	6,730,883	1.78	1.04
NORTH CAROLINA	175,844	3,179,645	192,975	2,358,871	1.10	0.74
NORTH DAKOTA	24,644	438,093	61,113	831,257	2.48	1.90
OHIO	289,989	5,835,262	257,012	5,196,989	0.89	0.89
OKLAHOMA	115,206	1,969,025	96,805	1,464,515	0.84	0.74
OREGON	86,732	1,512,771	132,479	2,114,039	1.53	1.40
PENNSYLVANIA	282,554	5,703,009	437,949	5,823,540	1.55	1.02
RHODE ISLAND	19,840	417,284	67,795	658,500	3.42	1.58
SOUTH CAROLINA	92,068	1,599,708	126,081	1,355,408	1.37	0.85
SOUTH DAKOTA	24,195	491,560	58,362	927,051	2.41	1.89
TENNESSEE	144,489	2,496,532	194,075	2,674,286	1.34	1.07
TEXAS	532,415	8,479,315	442,987	6,452,845	0.83	0.76
UTAH	44,059	732,424	105,667	1,454,426	2.40	1.95
VERMONT	14,231	275,555	47,015	685,129	3.30	2.49
VIRGINIA	148,417	2,721,173	243,662	3,653,099	1.64	1.34
WASHINGTON	115,224	2,015,814	287,060	2,933,886	2.49	1.46
WEST VIRGINIA	53,780	985,566	130,450	2,403,380	2.43	2.44
WISCONSIN	124,109	2,387,257	138,415	1,900,488	1.12	0.80
WYOMING	27,550	397,753	64,490	972,733	2.34	2.45
TOTAL	6,304,926	116,842,466	9,046,404	124,200,138	-	-
PUERTO RICO	-	-	34,516	368,609	-	-
GRAND TOTAL	6,304,926	116,842,466	9,080,920	124,568,747	1.44	1.07

1/ FISCAL YEAR PAYMENTS INTO THE FUND ARE BASED ON RECEIPTS AS REPORTED BY THE U.S. DEPARTMENT OF THE TREASURY. INCLUDES REVENUES FROM HIGHWAY-USER TAXES ONLY.

2/ INCLUDES ALLOCATIONS FOR URBAN HIGH DENSITY, OVERSEAS HIGHWAY, PRIORITY PRIMARY BRIDGE AND INTERSTATE DISCRETIONARY, INTERSTATE WITHRAILS, ACCELERATION OF PROJECTS AND REAPPORTIONMENT OF LAPSED INTERSTATE FUNDS. EXCLUDES FUNDS FOR EMERGENCY RELIEF, PUBLIC LANDS HIGHWAYS, GREAT RIVER ROAD, BRIDGES OVER FEDERAL DAMS, RURAL HIGHWAY PUBLIC TRANSPORTATION DEMONSTRATION PROGRAM, RAIL/HIGHWAY DEMONSTRATION, AND TRAFFIC CONTROL SIGNALIZATION DEMONSTRATION PROJECTS.

Source: Department of Transportation, Federal Highway Administration