

## State Fuel Tax Generated \$1.3 Billion in FY 1998

**Fuel Tax Revenue Distribution** 

- The state fuel tax is 22¢/gallon consisting of five levies, each with a different purpose. 22¢ is currently the maximum amount allowed by law.
- The portion to ODOT (excluding debt retirement) is approximately 48 percent of its total budget (balance from the federal gas tax and GRF).
- The portion to the Highway Patrol is \$137.2 million and the portion to Public Safety Administration is \$8.4 million.
- Local governments receive about 5.25¢/gallon (\$316.2 million) which is distributed as follows: 1.95¢ to counties, 2.25¢ to municipalities, and 1.05¢ to townships. In addition, another cent (\$60 million) is distributed through the Local Transportation Improvement Program.
- The "Other" category is as follows: \$13 million to Development, \$6.6 million to the Waterways Safety Fund, \$4.3 million to Taxation, \$2.3 million to the Turnpike Commission, and \$1.2 million to the Public Utilities Commission.

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Mandated State Portion Distribution CY 1997	Millions of Dollars
34% to Taxing Districts as follows:	
Incorporated	\$58.7
Unincorporated	37.3
5% to Counties in equal proportions	14.1
47% to County of vehicle owners' residence	132.8
9% to County roads	25.4
5% to Township roads	14.1
<b>Total State Portion</b>	\$282.4
Permissive Local Portion Distribution CY 1997	
Counties	\$79.6
Municipalities	40.7
Townships	12.2
Total Local Portion	\$132.5
Total Motor Vehicle License Tax Distribution	\$414.9

## Motor Vehicle License Taxes Raised \$415 Million for Local Roads in 1997

- The state tax is \$20 per passenger car (8.0 million cars), but varies for other vehicle classifications (3.2 million vehicles). Before distribution to local governments, moneys are first used for bond obligations and administrative expenses.
- The maximum local permissive tax is \$20, based on \$5 levies. County levies take precedence over municipal levies. Not all local governments have enacted levies. Of those that have, most have not enacted the full amount authorized. For example, of the counties, 24 have \$5 levies, 16 have \$10 levies, and 18 have \$15 levies. Authorized amounts by governmental unit are as follows:

Counties	\$15
Municipalities	5-20 (depending on county levies)
Townships	\$5

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