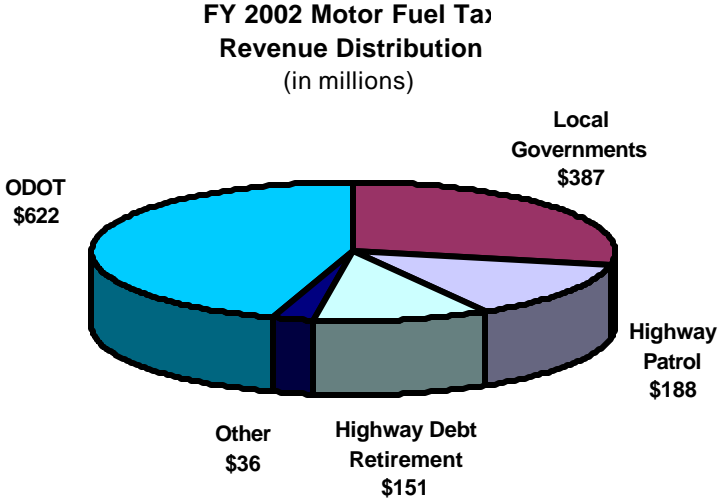


## \$1.4 Billion Distribution from the Ohio Motor Fuel Tax in FY 2002



- The state fuel tax of 22¢ per gallon consists of five levies, each with a different purpose; 22¢ is currently the maximum amount allowed by law.
- State and local governments use the state motor fuel tax for roads, streets, and bridges. Including debt retirement for highway construction bonds, over half of the money is used by the Ohio Department of Transportation (ODOT).
- Local governments receive about 5.19¢ per gallon (\$325 million), which is distributed as follows: 1.90¢ to counties, 2.24¢ to municipalities, and 1.05¢ to townships. In addition, another 1.0¢ (\$62 million) is distributed through the Local Transportation Improvement Program administered by the Public Works Commission.
- “Other” consists of highway-related allocations as follows: \$15 million to the Department of Development, \$2.4 million to the Turnpike Commission, and \$1.2 million to the Public Utilities Commission. “Other” also includes \$13.7 million to the Department of Natural Resources from fuel tax on watercraft and \$3.7 million to the Department of Taxation for fuel tax administration.
- Motor fuel in Ohio is also taxed by the federal government at 18.4¢ per gallon. Coupled with the state tax of 22¢ per gallon, fuel purchased in Ohio includes total taxes of 40.4¢ per gallon.

**Motor Vehicle License Taxes Raised  
\$448 Million for Local Roads in 2001**  
(in millions)

Local Government Unit	State Motor Vehicle License Tax	Permissive Local Motor Vehicle License Tax	Total
Counties	\$227.5	\$85.2	\$312.7
Municipalities	\$62.8	\$43.1	\$105.9
Townships	\$15.3	\$13.8	\$29.1
<b>Total</b>	<b>\$305.6</b>	<b>\$142.1</b>	<b>\$447.7</b>

- In Ohio approximately 11.9 million vehicles are registered. This total is comprised of 8,347,600 passenger cars, 1,664,000 noncommercial trucks, 900,000 commercial vehicles, 528,300 noncommercial trailers, 272,300 motorcycles, 111,300 house vehicles, 60,800 motor homes, and 5,800 mopeds.
- The state tax is \$20 per passenger car but varies for other vehicle classifications. Before distribution to local governments, money is first used for bond obligations (42.6% of collected revenues) and administrative expenses (5% of collected revenues, using a five-year average).
- The maximum local permissive tax is \$20, based on \$5 levies. County levies have 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 88 Ohio counties, 25 have enacted one county levy, 13 have enacted two county levies, and 21 have enacted three county levies. Authorized maximum amounts by governmental unit are as follows:

Counties.....\$15

Municipalities .....\$5 – \$20 (depending on county levies)

Townships.....\$5