

MOTOR FUEL TAX ANNUAL REPORT

Fiscal Year 2009



Comptroller of Maryland

**Comptroller of Maryland
Motor Fuel Regulatory Bureau**

Peter Franchot, Comptroller of Maryland

Louis L. Goldstein Treasury Building
P.O. Box 2397

Annapolis, MD 21404-2999
Tel: 410.260.7388



To Interested Members of the Motor Fuel Industry:

I am pleased to present the Motor Fuel Tax annual report for the fiscal year 2009.

This report reviews motor fuel activities for the past fiscal year. Details include gallonage and revenue collections, expenses, net distributions, prior year comparisons, license information, and other statistics.

If you need more information on any items covered in this report, please contact the Motor Fuel Regulatory Bureau, Field Enforcement Division at (410) 260-7388 or me, in Annapolis, and we will be happy to help you.

Sincerely,

A handwritten signature in black ink that reads 'Peter Franchot'. The signature is fluid and cursive, with a long, sweeping tail on the 't'.

Peter Franchot
Comptroller of Maryland

Table of Contents

I. Preface	
Introduction.....	1
II. Administration	
Account Analysis.....	2
Audits.....	3
III. Gallonage	
Monthly-Gallonage Comparison.....	4
<i>Gasoline Dealers and Special Fuels</i>	
Monthly-Gallonage Adjustments.....	5
<i>Temperature and Stock Adjustments</i>	
<i>Federal Exempt Purchases</i>	
<i>Cost of Collection Allowances</i>	
FY 2009 Summary - Gross Gallonage.....	6
FY 2008 to FY 2009 Comparison	
<i>Gasoline Dealers and Special Fuels</i>	7 - 8
<i>Aviation Fuel Tax</i>	9
IV. Revenues	
Maryland's Current Fuel Tax Rates.....	10
Motor Fuel Dealer Receipts.....	11
Special Fuel Receipts.....	12
Jet Fuel & Aviation Receipts.....	13
Motor Carrier Temporary Permit Fee Receipts.....	14
Miscellaneous Receipts.....	15
IFTA Receipts.....	16
<i>Maryland Based, Other and Assessments</i>	
FY 2009 Summary - Gross Revenue.....	17
V. Deductions	
Refunds.....	18
IFTA Refunds.....	19
<i>Other Jurisdictions</i>	
Administration.....	20
Net Jet Fuel/Aviation Gas.....	21
VI. Distributions	
Monthly - Net Revenue.....	22
<i>General Fund, Chesapeake Bay 2009 Trust Fund</i>	
<i>and Transportation Trust Funds</i>	
Receipts and Distribution Summary.....	23
VII. History	
Historical - Gallonage Comparison.....	24
<i>Gasoline Dealers and Special Fuels</i>	
Historical - Revenue Comparison.....	25-26
Historical - Distribution Comparison.....	27
Historical - Fuel Tax Rates.....	28
Historical - Major Changes.....	29

Introduction

The Motor Fuel Tax Office of the Comptroller of Maryland licenses and regulates motor fuel dealers who bring petroleum products into Maryland for a first time sale. It also licenses and regulates all motor fuel resellers and motor fuel users with bulk storage.

Interstate motor carriers based in Maryland are also registered and licensed by this office under the International Fuel Tax Agreement (IFTA). Additionally, petroleum transporters operating in and through Maryland are also registered.

The office manages the collection of motor fuel taxes from licensed dealers and resellers. It also collects road use taxes from interstate motor carriers. This report details the office's activities, including revenue collections and audit activities for fiscal year 2009, beginning July 1, 2008 and ending June 30, 2009.

Revenue

During the fiscal year 2009, total cash receipts derived from fuel taxes, penalties/interest and temporary permit fees amounted to \$757,190,257 less deductions of \$184,889,030; resulting in a net revenue of \$560,915,710.

Motor Fuel Tax Legislation

Excluding revenue bills, there were no motor fuel bills passed by Maryland General Assembly during the 2009 legislative session. To view the unfavorable bills or those bills having no action, visit the Maryland General Assembly's web site, <http://mlis.state.md.us>.

Account Analysis

The Motor Fuel Tax Office of the Comptroller of Maryland is responsible for administering the provisions of:

Business Regulation Article; Title 10. Motor Fuel and Lubricants

Tax-General Article; Title 9. Fuel Taxes; Subtitle 2. Motor Carrier Tax

Tax-General Article; Title 9. Fuel Taxes; Subtitle 3. Motor Fuel Tax

Tax-General Article; Title 13. Procedures

Nine Fuels are Regulated by Maryland:

Gasoline
Diesel Fuel
Fuel Oil
Kerosene

Propane
Aviation Fuel
Natural Gas

Bio-Diesel
Ethanol

Licenses, Permits, and other Transactions

Dealer Gasoline	215
Special Fuel-Exemption Certificate	1,033
Aviation Gas/Jet Fuel	71
Special Fuel Seller	403
Special Fuel User	156
IFTA	5,094
IFTA Decals	40,706

Audits

Field Audits:

	<u>Motor Fuel</u>	<u>IFTA</u>
Completed audits	58	176
Assessments:		
Tax	\$2,103,443	\$188,460
Penalty	1,122,166	35,794
Interest	296,401	36,916
Total Assessments	<u>\$3,522,010</u>	<u>\$261,169</u>

Internal Audits:

Crosscheck Dealers/Special Fuel User/Sellers	8,640
Petroleum Transporters Review	1,920
Exemption Audit Verifications	2,875
IFTA Exceptions Cleared	8,624

Monthly - Gallonage Comparison

Gasoline Dealers and Special Fuels

Maryland law provides that for each month in which a dealer, special fuel seller, special fuel user, or turbine fuel seller sells or uses motor fuel in the State, the tax due on that fuel must be received on or before the last day of the next month. Therefore, June gallonage figures correspond to July tax receipts, July gallonage figures correspond to August receipts, and so forth.

Period	Gasoline Dealers	Special Fuel Sellers	Total Taxable Gallons Sold
Jun-08	223,782,924	41,586,238	265,369,162
Jul-08	225,515,464	41,633,802	267,149,266
Aug-08	229,228,498	40,657,445	269,885,943
Sep-08	218,839,214	41,593,054	260,432,268
Oct-08	240,521,030	42,693,791	283,214,821
Nov-08	222,041,972	37,340,815	259,382,787
Dec-08	231,876,896	37,710,681	269,587,577
Jan-09	224,831,005	36,597,823	261,428,828
Feb-09	195,647,233	35,435,237	231,082,470
Mar-09	218,794,102	38,664,153	257,458,255
Apr-09	221,034,462	38,613,816	259,648,278
May-09	231,088,787	38,823,939	269,912,726
TOTAL	2,683,201,587	471,350,794	3,154,552,381

Gallonge Adjustments and Cost of Collection Allowances

	Temperature and Stock Gallonge Adjustments			Federal Exempt Gallonge	Cost of Collection Allowances		
	Dealer	Diesel	TOTAL	TOTAL	Dealer	Diesel	TOTAL
Jul-08	145,665	49,795	195,460	141,941	\$112,089	\$19,957	\$132,046
Aug-08	22,420	55,102	77,522	123,509	116,598	35,612	152,210
Sep-08	9,164	209,171	218,335	150,324	100,566	37,185	137,751
Oct-08	15,590	181,825	197,415	209,084	122,255	23,732	145,987
Nov-08	468,992	98,185	567,177	127,497	104,319	25,875	130,194
Dec-08	388,723	509,275	897,998	100,343	120,802	18,037	138,839
Jan-09	14,045	192,161	206,206	151,143	107,606	35,120	142,726
Feb-09	303,224	207,718	510,942	32,452	98,501	27,080	125,581
Mar-09	129,210	658,343	787,553	133,342	110,824	24,637	135,461
Apr-09	146,264	165,958	312,222	158,421	110,947	17,176	128,123
May-09	15,093	122,913	138,006	152,611	99,117	38,191	137,308
Jun-09	226,321	69,120	295,441	137,818	86,509	21,587	108,096
TOTAL	1,884,711	2,519,566	4,404,277	1,618,485	\$1,290,133	\$324,189	\$1,614,322

FY 2009 Summary - Gross Gallonage

	Gallons
Gross Gallons Reported	3,176,718,365
<i>Less Adjustments:</i>	
Temperature & Stock Adjustments	4,404,277
Federal Exempt Purchases	1,618,485
Cost of Collection Allowance	16,143,222
<i>Total Adjustments</i>	22,165,984
Taxable Gallons:	3,154,552,381
Gasoline Dealers	2,683,201,587
Special Fuel Sellers	471,350,794
Taxable Gallons:	3,154,552,381
Aviation Fuel Sellers	10,625,484

FY 2008 to FY 2009 Comparison - Fuels

Gasoline Dealers and Special Fuels

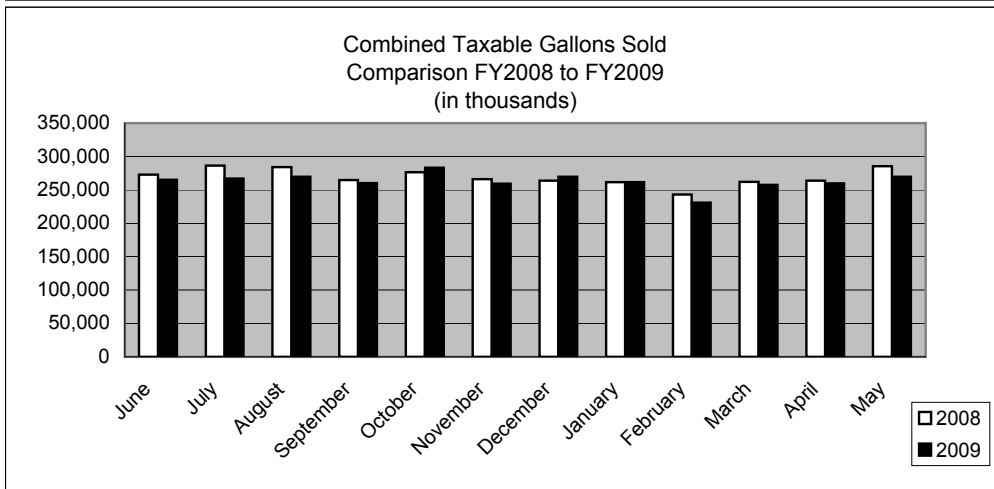
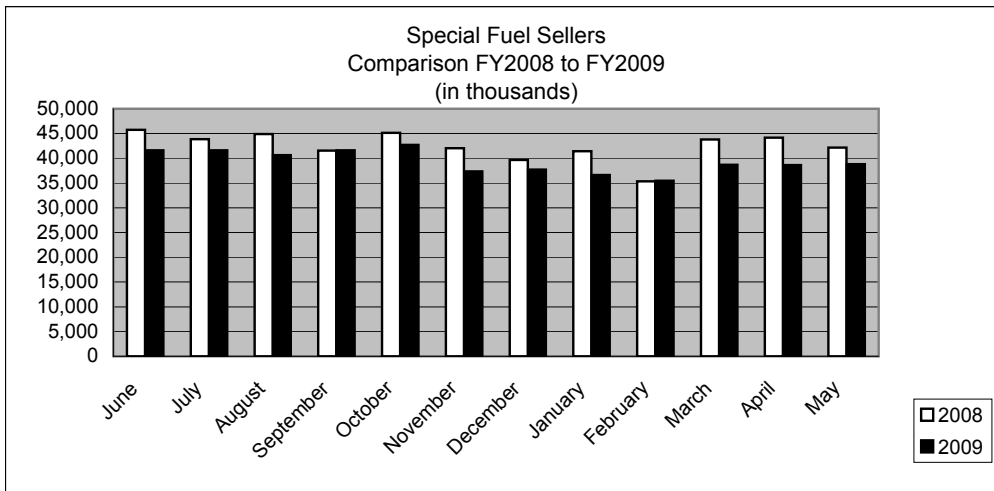
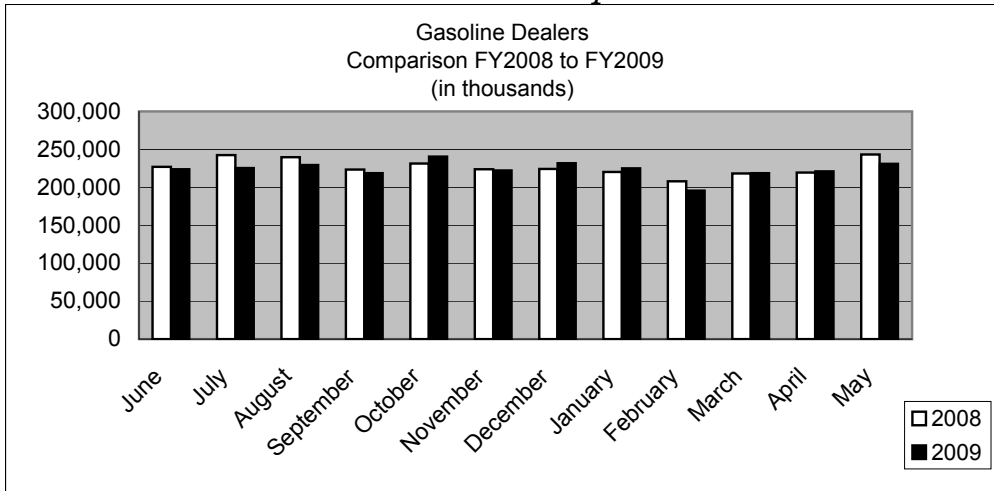
	2008	2009	
Gasoline Dealers	June	226,968,114	223,782,924
	July	242,435,531	225,515,464
	August	239,492,052	229,228,498
	September	223,260,744	218,839,214
	October	231,464,276	240,521,030
	November	223,956,385	222,041,972
	December	224,273,872	231,876,896
	January	220,162,342	224,831,005
	February	207,873,187	195,647,233
	March	218,198,992	218,794,102
	April	219,628,638	221,034,462
	May	243,431,633	231,088,787
	TOTAL	2,721,145,766	2,683,201,587

	2008	2009	
Special Fuel Sellers	June	45,749,565	41,586,238
	July	43,853,682	41,633,802
	August	44,861,789	40,657,445
	September	41,551,455	41,593,054
	October	45,104,806	42,693,791
	November	42,040,016	37,340,815
	December	39,631,901	37,710,681
	January	41,428,070	36,597,823
	February	35,367,802	35,435,237
	March	43,776,859	38,664,153
	April	44,181,522	38,613,816
	May	42,178,520	38,823,939
	TOTAL	509,725,987	471,350,794

	2008	2009	
Combined Taxable Gallons Sold	June	272,717,679	265,369,162
	July	286,289,213	267,149,266
	August	284,353,841	269,885,943
	September	264,812,199	260,432,268
	October	276,569,082	283,214,821
	November	265,996,401	259,382,787
	December	263,905,773	269,587,577
	January	261,590,412	261,428,828
	February	243,240,989	231,082,470
	March	261,975,851	257,458,255
	April	263,810,160	259,648,278
	May	285,610,153	269,912,726
	TOTAL	3,230,871,753	3,154,552,381

Fuel Comparison from FY 2008 to FY 2009

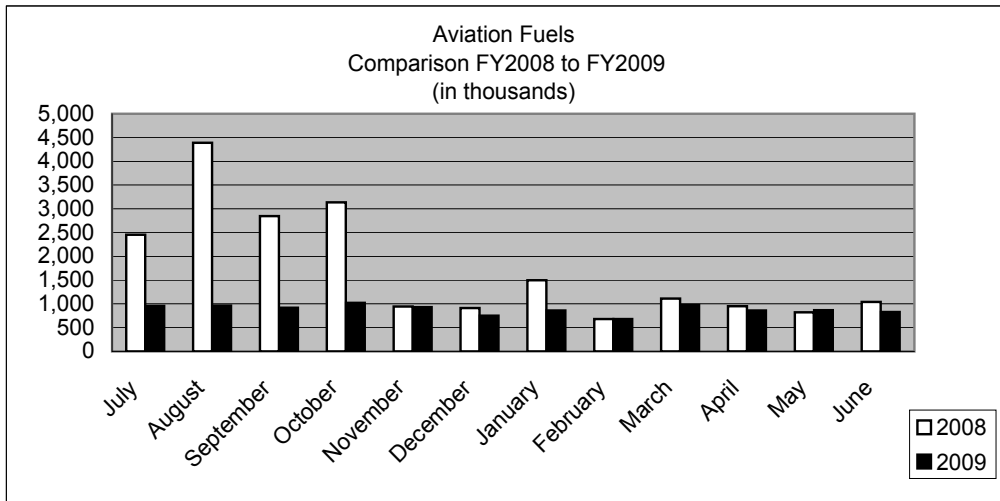
Gasoline Dealers and Special Fuels



FY 2008 - FY 2009 Comparison

Aviation Fuels

	2008	2009
July	2,455,658	958,584
August	4,388,688	961,033
September	2,844,766	918,462
October	3,133,767	1,022,098
November	945,218	933,569
December	910,555	754,123
January	1,494,396	863,340
February	678,430	678,431
March	1,115,006	976,688
April	952,427	860,471
May	825,239	867,368
June	1,040,472	831,315
TOTAL	20,784,622	10,625,482



Maryland's Current Fuel Tax Rates

Source	Rate as of July 1, 2009	Description
Gasoline	\$.235 per gallon	Includes ethanol
Special Fuel	\$.2425 per gallon	Clear diesel, clear kerosene, and bio-diesel
Aviation Gasoline and Turbine Fuel	\$.07 per gallon	Used to power aircrafts
Kerosene, diesel, fuel oil	Tax Free	Dyed: For non-highway uses and home heating. On highway use prohibited.
Propane, Liquefied Natural Gas (LNG), liquefied petroleum gas (LPG), hydrogen	\$.235 per equivalent gallon	Clean burning fuels

Motor Fuel Dealer Receipts

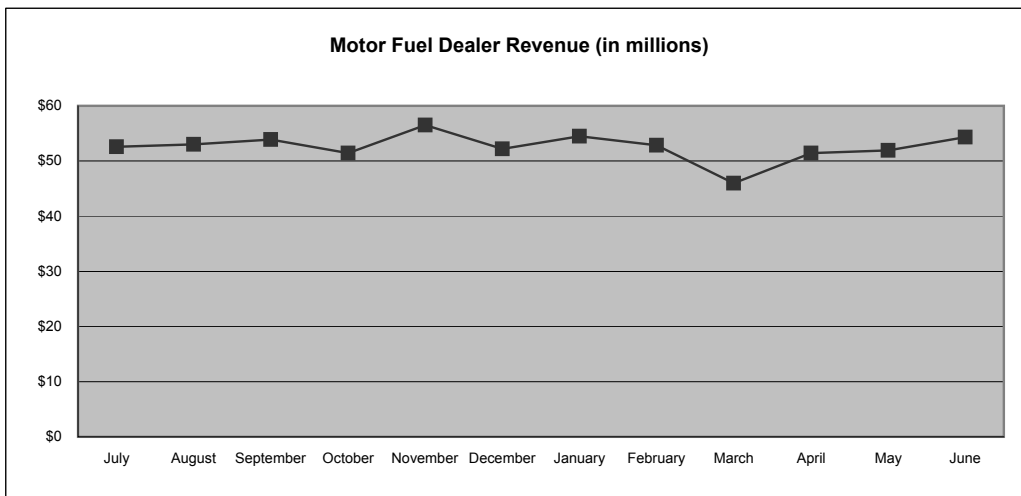
July	\$	52,588,988
August		52,996,134
September		53,868,698
October		51,427,215
November		56,522,442
December		52,179,864
January		54,491,071
February		52,835,286
March		45,977,100
April		51,416,614
May		51,943,099
June		54,305,865

Cash Basis Total	\$	630,552,376
-------------------------	-----------	--------------------

<i>FY 2009 Accrual</i>	51,346,126
------------------------	------------

<i>FY 2008 Accrual</i>	(47,169,556)
------------------------	--------------

Modified Accrual	\$	634,728,946
-------------------------	-----------	--------------------



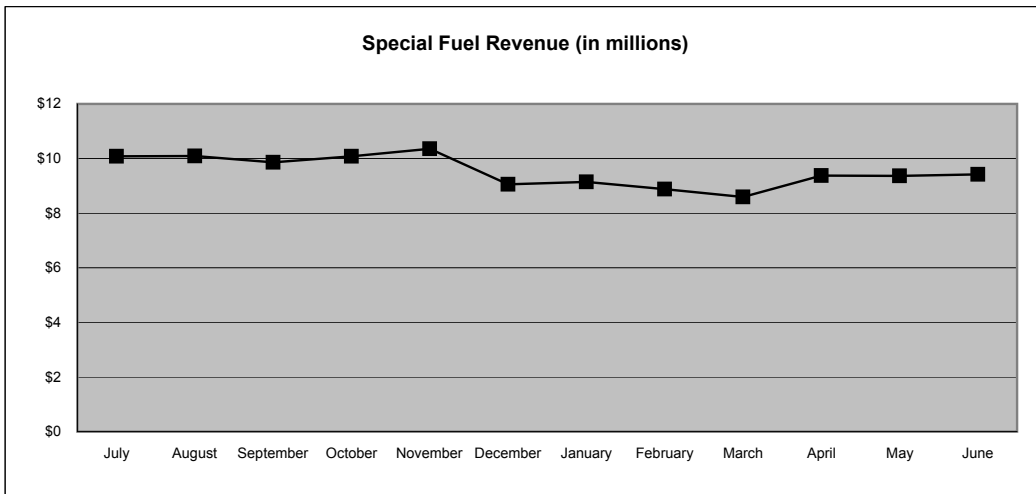
Special Fuel Receipts

July	\$	10,084,663
August		10,096,197
September		9,859,431
October		10,086,316
November		10,353,246
December		9,055,148
January		9,144,842
February		8,874,974
March		8,593,045
April		9,376,057
May		9,363,852
June		9,414,806

Cash Basis Total	\$	114,302,576
-------------------------	-----------	--------------------

<i>FY 2009 Accrual</i>		2,556,085
<i>FY 2008 Accrual</i>		(5,920,425)

Modified Accrual	\$	110,938,236
-------------------------	-----------	--------------------

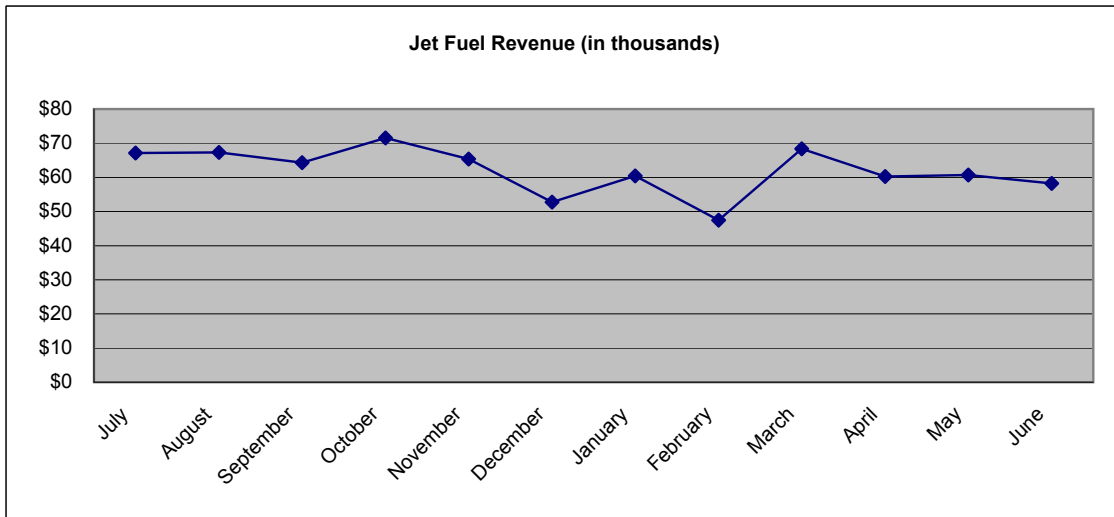


Jet Fuel & Aviation Receipts

July	\$ 67,101
August	67,272
September	64,292
October	71,547
November	65,350
December	52,789
January	60,434
February	47,490
March	68,368
April	60,233
May	60,716
June	58,192

***Modified Accrual** \$ 743,784

**Cash Basis Total equals Modified Accrual Total*

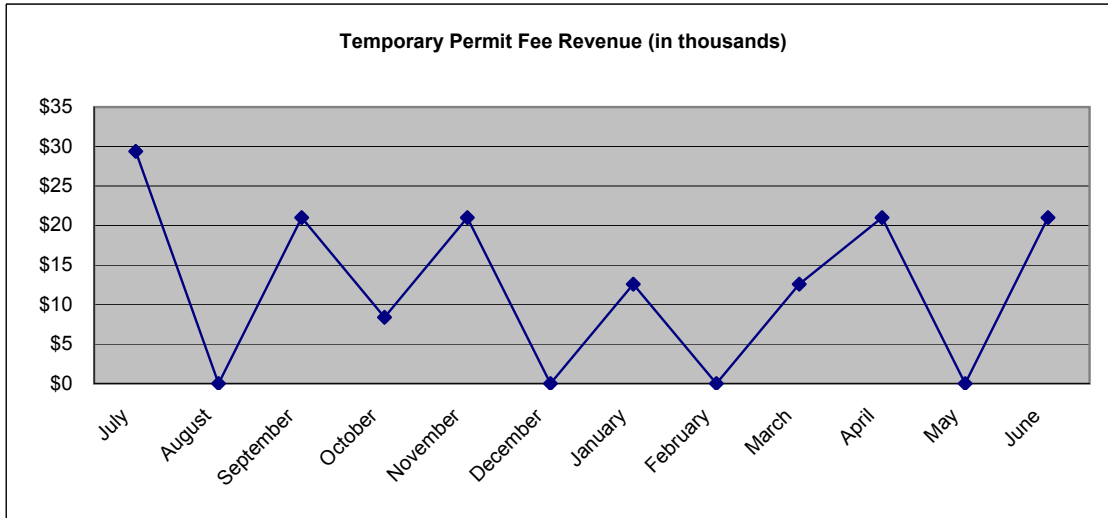


MC Temporary Permit Fee Receipts

July	\$	29,400
August		-
September		21,000
October		8,400
November		21,000
December		-
January		12,600
February		-
March		12,600
April		21,000
May		-
June		21,000

***Modified Accrual** \$ 147,000

**Cash Basis Total equals Modified Accrual Total*

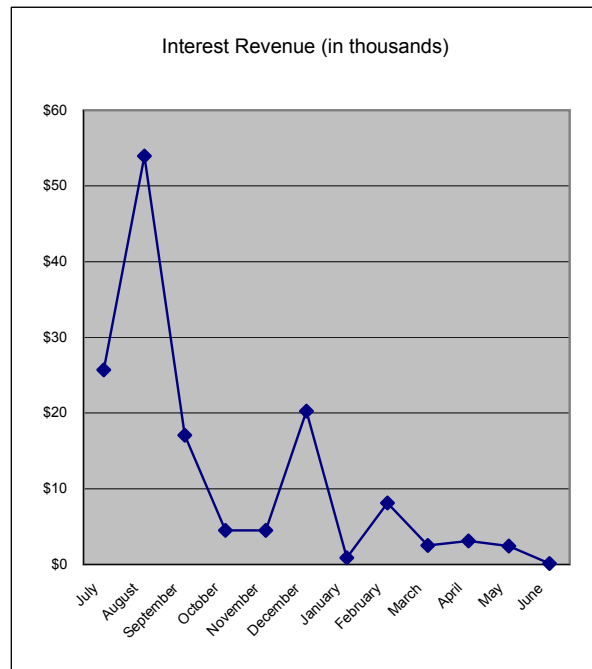
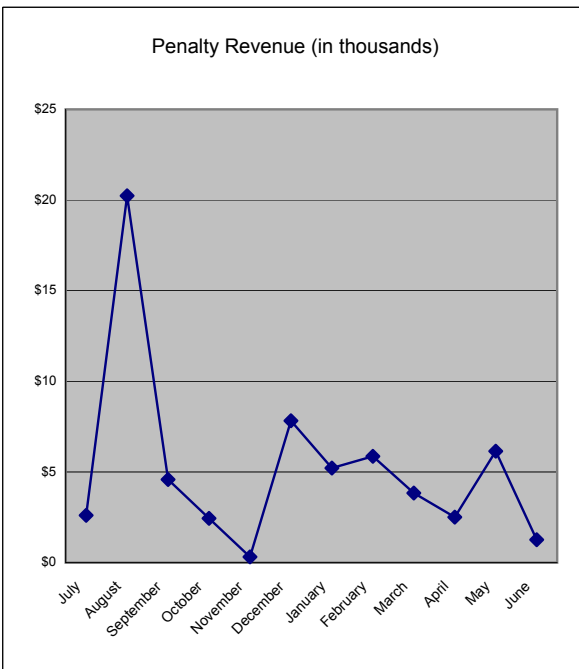


Miscellaneous Receipts

	Penalties		Interest
July	\$ 2,611	\$	25,687
August	20,228		53,970
September	4,583		17,068
October	2,449		4,509
November	311		4,485
December	7,826		20,235
January	5,213		892
February	5,868		8,130
March	3,837		2,511
April	2,507		3,111
May	6,146		2,435
June	1,255		135
	\$ 62,836	\$	143,168

***Modified Accrual**

**Cash Basis Total equals Modified Accrual Total*

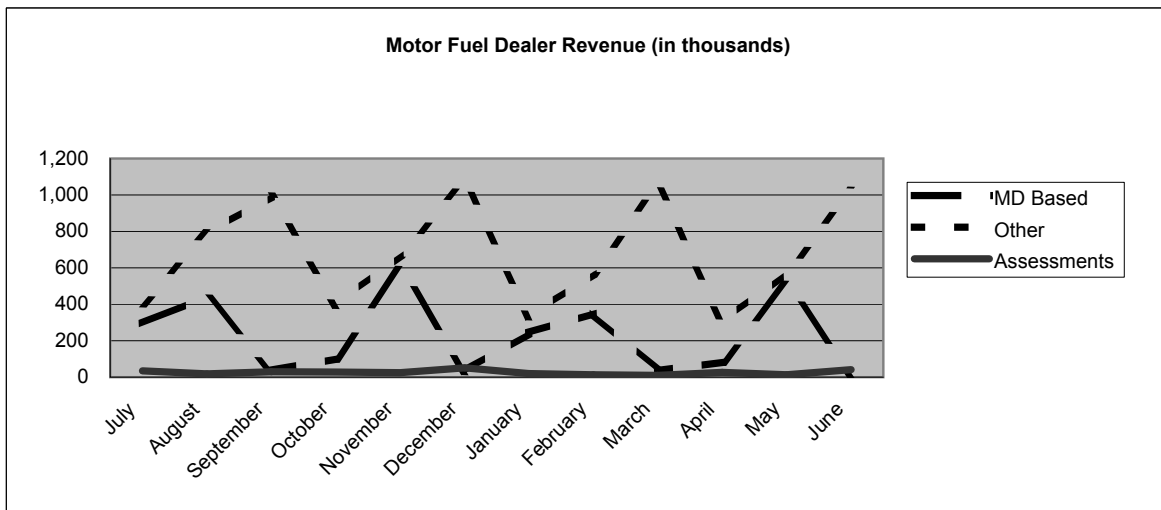


IFTA Receipts

	MD Based	Other	Assessments
July	\$ 293,863	\$ 404,061	\$ 35,074
August	443,847	789,531	18,943
September	36,333	991,027	29,416
October	101,499	394,384	27,636
November	600,917	670,583	25,478
December	32,088	1,072,960	50,658
January	242,469	329,870	20,158
February	351,235	569,163	13,012
March	34,521	1,054,583	10,612
April	83,074	300,149	26,519
May	517,993	575,812	13,139
June	13,307	1,022,727	41,879

***Modified Accrual** \$ 2,751,145 \$ 8,174,849 \$ 312,523

**Cash Basis Total equals Modified Accrual Total*



FY 2009 Summary - Receipts

Motor Fuel Revenue:		
Dealer Revenue	\$ 634,728,946	
Special Fuels Revenue	110,938,236	
Total Taxable Motor Fuel Revenue:		\$ 745,667,182
Jet Fuel & Aviation Revenue		743,784
Motor Carrier Temporary Permit Revenue		147,000
IFTA Revenue:		
MD Based	\$ 2,751,145	
Other Jurisdictions	8,174,849	
Assessments	312,523	
Total IFTA Revenue		11,238,517
Miscellaneous Revenues: Penalties and Interest		206,004
Total Gross Revenue		\$ 758,002,487

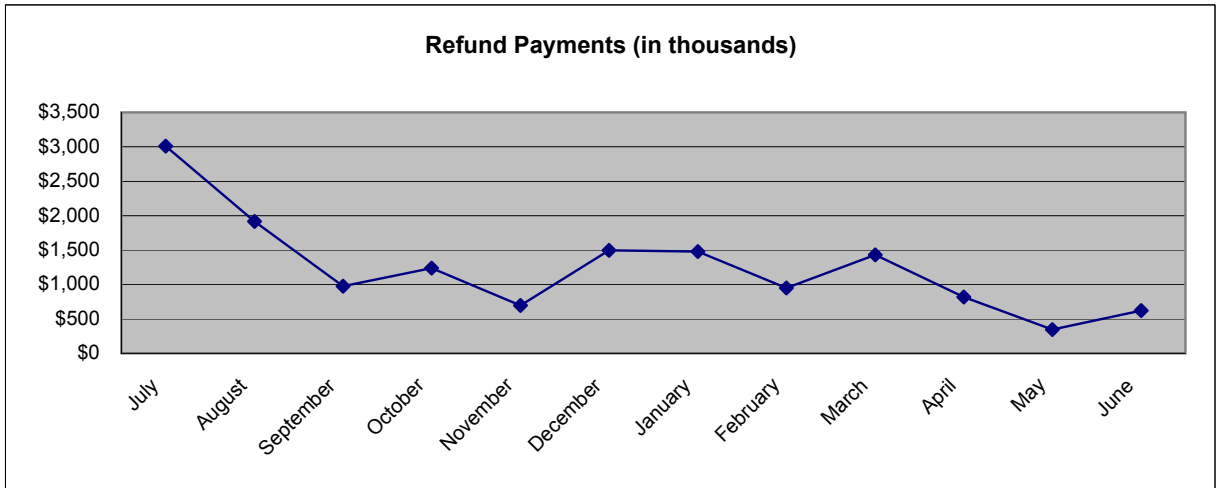
Refunds

Refund Claims Paid 3,409

July	\$	3,010,880
August		1,914,114
September		975,181
October		1,239,447
November		693,453
December		1,494,489
January		1,479,986
February		950,895
March		1,432,258
April		818,502
May		347,521
June		622,718

***Modified Accrual** \$ 14,979,445

**Cash Basis Total equals Modified Accrual Total*

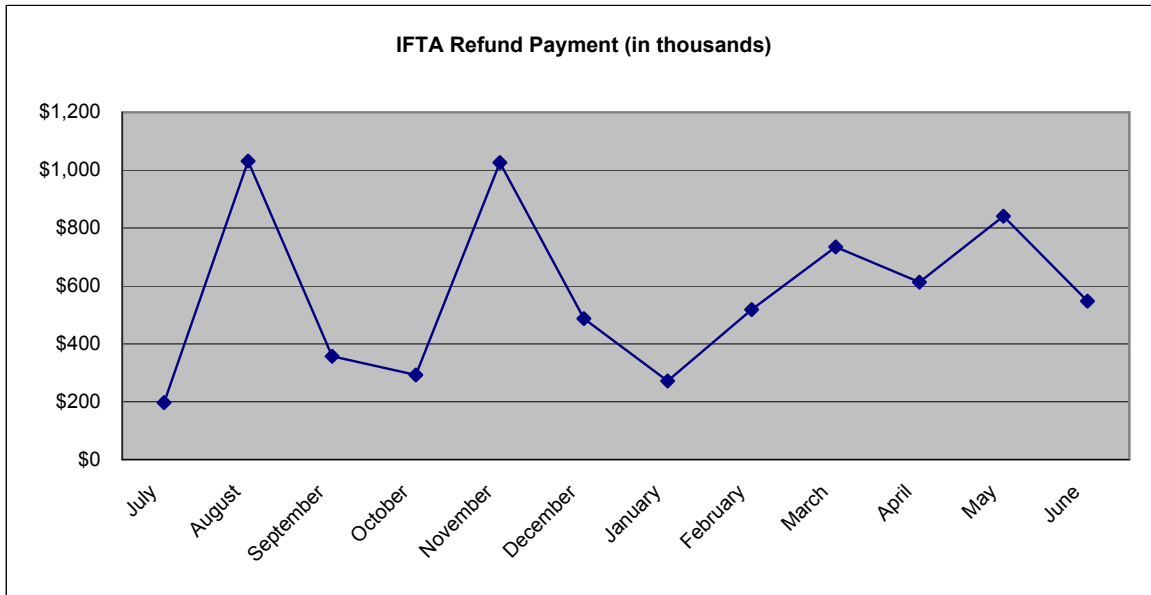


IFTA Refunds - Other Jurisdictions Deductions

July	\$ 197,132
August	1,030,992
September	357,042
October	292,443
November	1,026,377
December	487,380
January	271,861
February	518,314
March	735,216
April	613,299
May	840,698
June	547,701

***Modified Accrual** \$ 6,918,455

**Cash Basis Total equals Modified Accrual Total*

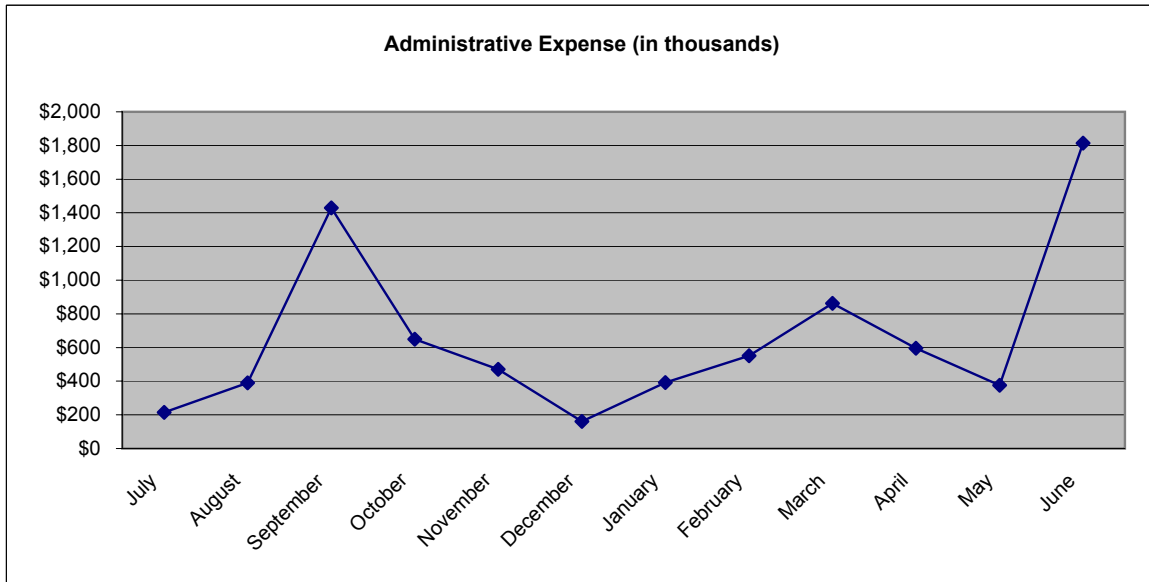


Administration Expenses

July	\$ 215,540
August	389,370
September	1,428,476
October	648,609
November	470,780
December	161,519
January	391,494
February	550,405
March	862,458
April	596,200
May	376,266
June	1,813,430

***Modified Accrual** \$ 7,904,547

**Cash Basis Total equals Modified Accrual Total*

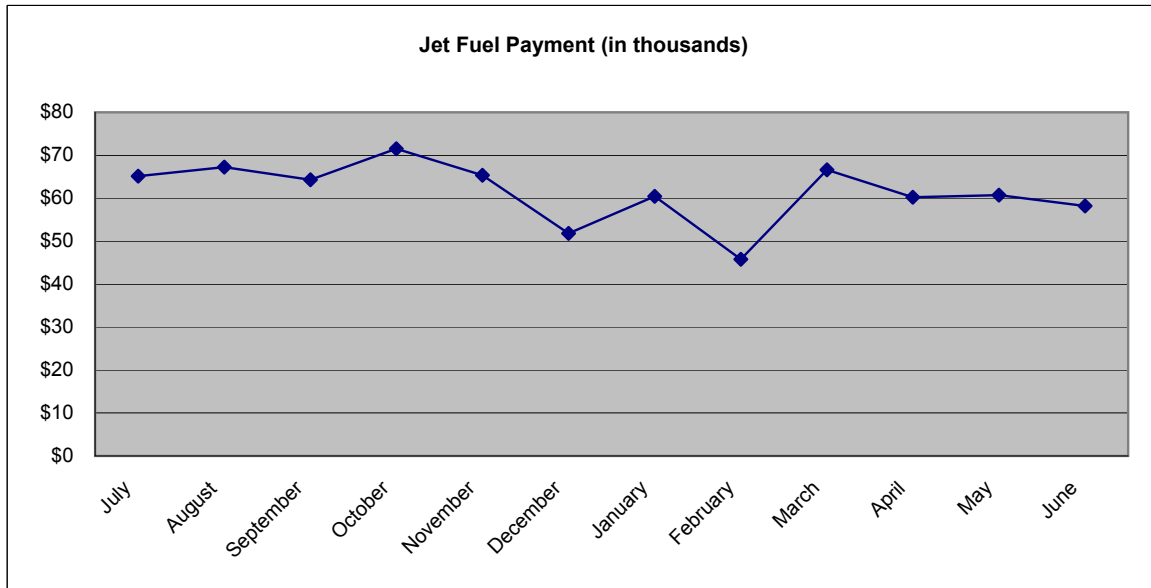


Net Jet Fuel/Aviation Gas Receipts

July	\$ 65,165
August	67,272
September	64,292
October	71,547
November	65,350
December	51,827
January	60,434
February	45,788
March	66,618
April	60,233
May	60,716
June	58,192

***Modified Accrual** \$ 737,434

**Cash Basis Total equals Modified Accrual Total*



Monthly - Net Revenue

General Fund, Chesapeake Bay Trust Fund, and Transportation Trust Funds

	General Fund (\$6,500,000)	Chesapeake Bay 2009 Trust Fund (Remaining 2.3%)	*Transportation Trust Fund (Balance)
July	\$ 111,654	\$ -	\$ 58,788,869
August	1,079,176	-	60,072,471
September	1,100,045	-	61,031,102
October	1,070,301	-	58,873,155
November	1,166,796	-	64,906,405
December	1,066,345	-	59,261,833
January	905,682	203,555	61,054,971
February	-	1,076,909	59,608,637
March	-	929,765	51,797,481
April	-	1,060,026	58,201,237
May	-	1,077,715	59,840,992
June	-	1,095,521	60,799,795
Cash Basis Total	\$ 6,500,000	\$ 5,443,490	\$ 714,236,948
<i>FY 2009 Accrual</i>	<i>\$ -</i>	<i>\$ 972,221</i>	<i>\$ 52,929,990</i>
<i>FY 2008 Accrual</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ (51,882,609)</i>
Modified Accrual	\$ 6,500,000	\$ 6,415,711	\$ 715,284,329

***Balance to the Gasoline and Motor Vehicle Revenue Account of the Transportation Trust Fund:**

IFTA Taxes-MD Based	\$	2,751,145
IFTA Taxes - Other		8,174,849
IFTA Tax Assessments		312,523
Motor Carrier Temporary Permit Fees		147,000
Net Jet Fuel/Aviation Gas		737,434
Tax Increases		154,524,423
Balance Dept. of Transportation		548,636,955
Total	\$	715,284,329

Receipts and Distribution Summary

<i>*Gross Revenue Deposited</i>	<i>M.C. Fees/ Taxes</i>	<i>Revenue Available</i>	<i>**Total Deductions</i>	<i>Net Revenue Available equals ***Total Distribution</i>
July	\$ 63,531,448	\$ 762,398	\$ 16,280,998	\$ 46,488,051
August	64,486,123	1,252,321	16,313,087	46,920,715
September	64,891,847	1,077,776	15,986,009	47,828,063
October	62,123,955	531,919	15,057,200	46,534,836
November	68,263,811	1,317,977	16,215,582	50,730,252
December	62,471,566	1,155,705	14,953,037	46,362,824
January	64,307,549	605,097	15,474,759	48,227,693
February	62,705,160	933,410	14,949,613	46,822,136
March	55,757,177	1,112,315	14,220,315	40,424,547
April	61,289,264	430,742	14,770,451	46,088,071
May	62,483,192	1,106,945	14,519,058	46,857,189
June	64,879,164	1,098,912	16,148,922	47,631,331
Cash Basis Total	\$ 757,190,257	\$ 11,385,517	\$ 184,889,030	\$ 560,915,710
<i>FY 2009 Accrual</i>	53,902,211		11,631,720	42,270,491
<i>FY 2008 Accrual</i>	(53,089,981)		(11,456,446)	(41,633,535)
Modified Accrual	\$ 758,002,487	\$ 11,385,517	\$ 185,064,304	\$ 561,552,666

* **Gross Revenue Deposited** equals Motor Vehicle Fuel Dealers, Special Fuel, Jet Fuel/Aviation, IFTA Taxes - MD Based, IFTA Taxes - Other, IFTA Tax Assessments, Penalties, Interest, M.C. Temporary Permit Fees

****Total Deductions** equals Refunds Paid, IFTA Refunds - Other Jurisdictions, Administration Expenses, Net Jet Fuel/Aviation Gas, Tax Increase

*****Total Distribution** equals Waterways Improvement, Fisheries Research, General Fund - Chesapeake Bay, Balance - DOT

Historical - Gallonage Comparative Summary

Gasoline Dealers and Special Fuels

Fiscal Year	Gasoline	Special Fuel	Taxable	Federal TaxExempt	Total Sold
2000	2,313,717,224	427,642,495	2,741,359,719	2,237,793	2,743,597,512
2001	2,476,684,267	446,723,406	2,923,407,673	2,379,259	2,925,786,932
2002	2,560,667,615	445,199,558	3,005,867,173	2,176,384	3,008,043,557
2003	2,552,362,325	444,655,677	2,997,018,002	2,284,887	2,999,302,889
2004	2,690,443,918	463,861,908	3,154,305,826	2,287,632	3,156,593,458
2005	2,706,755,055	489,832,453	3,196,587,508	2,156,213	3,198,743,721
2006	2,687,845,483	509,407,062	3,197,252,545	2,141,616	3,199,394,161
2007	2,726,794,461	509,104,496	3,235,898,957	2,014,620	3,237,913,577
2008	2,721,145,766	509,725,987	3,230,871,753	1,905,418	3,232,777,171
2009	2,683,201,587	471,350,794	3,154,552,381	1,618,485	3,156,170,866

Historical - Revenue Comparative Summary

(Dollars in thousands)

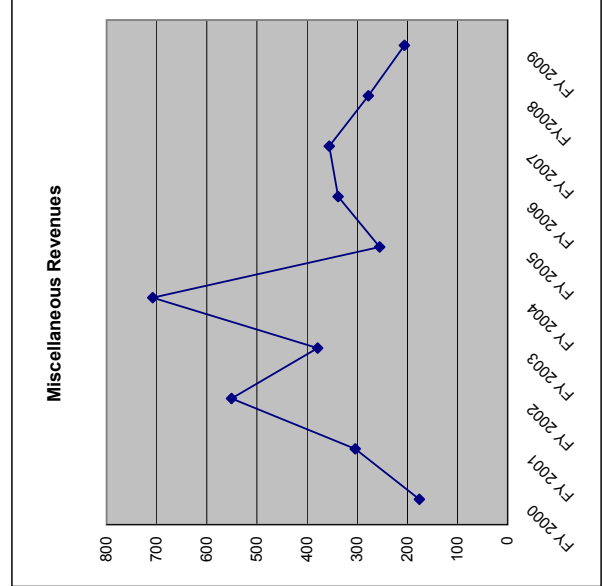
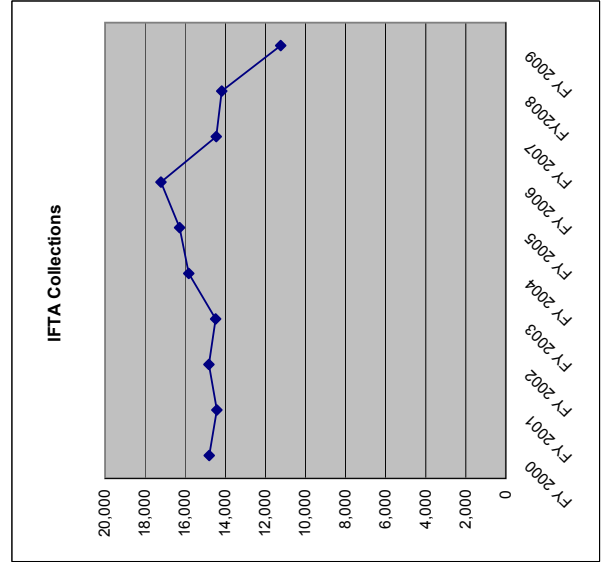
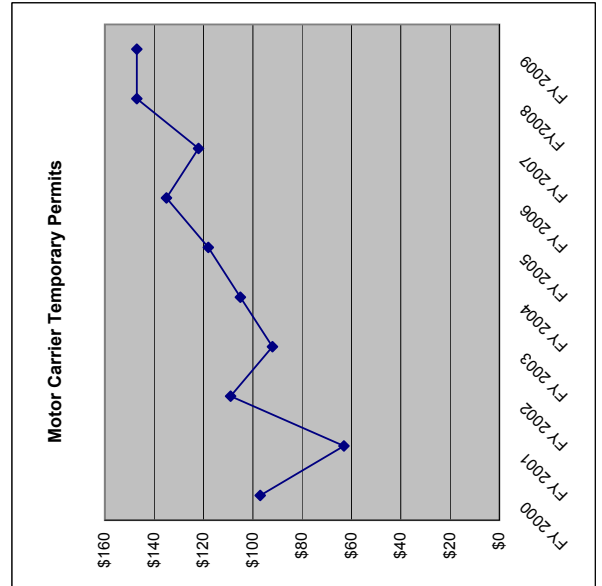
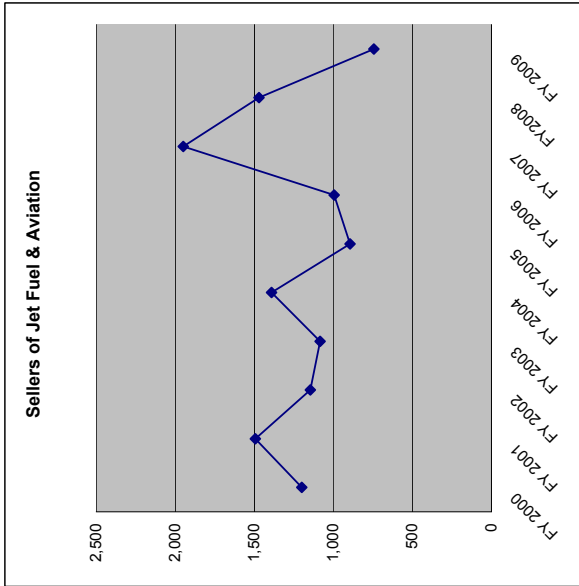
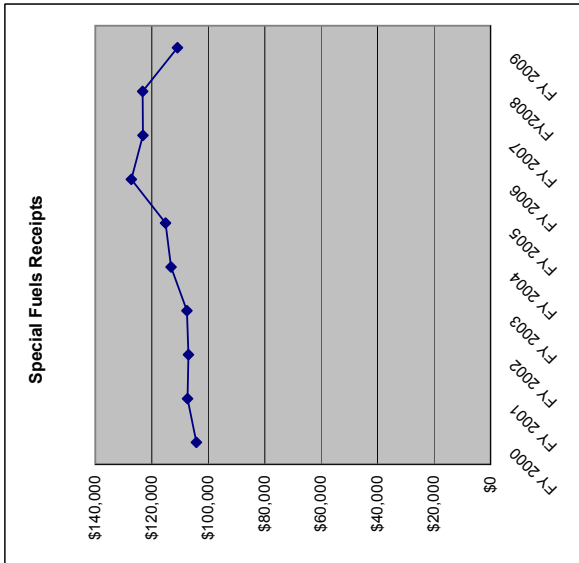
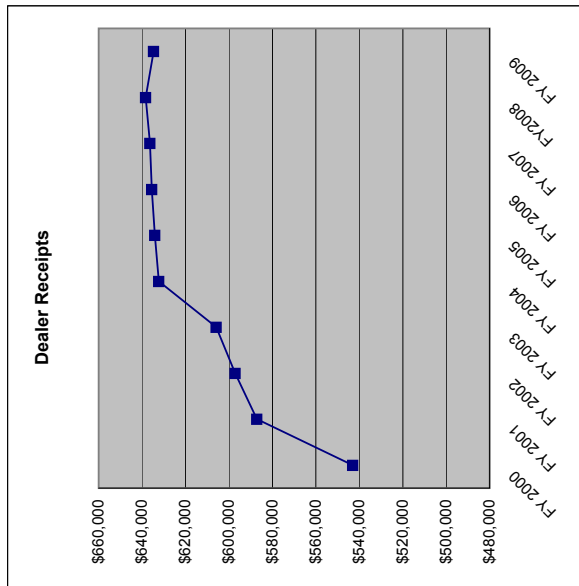
This chart shows a ten year comparison of motor fuel tax receipts and the percentage of change between the two most recent fiscal years.

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 09-08 % Change
Dealer Receipts	\$ 543,043	\$ 587,097	\$ 597,170	\$ 605,853	\$ 632,349	\$ 634,127	\$ 635,468	\$ 636,353	\$ 638,293	\$ 634,729	-0.56%
Special Fuels Receipts	104,135	107,287	107,029	107,553	113,199	115,073	127,257	123,142	123,219	110,938	-9.97%
Sellers of Jet Fuel & Aviation	1,199	1,493	1,145	1,083	1,391	894	995	1,950	1,470	744	-49.40%
Motor Carrier/Temporary Permits	97	63	109	92	105	118	135	122	147	147	0.00%
Miscellaneous Revenues	176	304	551	379	708	255	338	356	278	206	-25.90%
Refunds	(11,222)	(18,622)	(11,940)	(8,565)	(12,206)	(8,200)	(17,282)	(14,408)	(15,512)	(14,979)	-3.44%
Net Revenues Subtotal	\$ 637,428	\$ 677,622	\$ 694,064	\$ 706,395	\$ 735,546	\$ 742,267	\$ 746,911	\$ 747,515	\$ 747,895	\$ 731,785	-2.15%
IFTA Collections	14,797	14,417	14,814	14,485	15,816	16,281	17,206	14,452	14,177	11,239	-20.73%
IFTA Refunds	(5,745)	(5,064)	(5,344)	(4,796)	(5,206)	(5,677)	(6,158)	(6,235)	(6,896)	(6,917)	0.30%
Net Revenues	\$ 646,480	\$ 686,975	\$ 703,534	\$ 716,084	\$ 746,156	\$ 752,871	\$ 757,959	\$ 755,732	\$ 755,176	\$ 736,106	-2.53%

Historical - Revenue Comparative Summary

(Dollars in thousands)

During fiscal year 2009, the Comptroller's Office collected a net motor fuel revenue of \$736.0 million. The graphs show a ten year visual comparison of motor fuel tax receipts.



Historical - Distribution Comparative Summary

(Dollars in thousands)

Net motor fuel tax revenues are distributed among the general fund and selected special funds on the basis of a statutory formula. The following table presents the revenues that were distributed to each of the various funds during the fiscal year 2009 per Tax General Article, Section 2-1104.

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009
Administrative Expenses	\$ 5,713	\$ 6,642	\$ 6,627	\$ 7,135	\$ 6,797	\$ 6,204	\$ 7,335	\$ 7,774	\$ 7,615	\$ 7,905
Waterways Improvement Fund (.3%)	1,471	1,563	1,602	1,631	1,699	1,716	1,722	1,721	1,722	1,722
Fisheries Research and Development Fund (.3%)	1,471	1,563	1,602	1,631	1,699	1,716	1,722	1,721	1,722	1,722
General Fund for Chesapeake Bay Related Programs (2.3%)	11,275	11,984	12,280	12,505	13,026	13,159	13,207	13,197	13,199	13,199
General Fund (\$6,500)										6,500
Chesapeake Bay 2009 Trust Fund (Remaining 2.3%)										6,416
Gasoline & Motor Vehicle Revenue:										
Transportation Trust Fund**	625,774	663,810	680,286	692,118	721,676	729,379	732,905	729,621	729,470	714,547
Transportation Trust Fund (Aviation)	777	1,412	1,137	1,064	1,259	696	1,067	1,698	1,448	737
*Total	\$ 646,481	\$ 686,974	\$ 703,534	\$ 716,084	\$ 746,156	\$ 752,870	\$ 757,958	\$ 755,732	\$ 755,176	\$ 736,105
<i>*Detail may not add to total due to rounding</i>										
**Counties, Baltimore City, and Municipalities (30%)	\$ 187,732	\$ 199,143	\$ 204,086	\$ 207,635	\$ 216,503	\$ 218,814	\$ 219,872	\$ 218,886	\$ 218,841	\$ 214,364
**Department of Transportation (70%)	\$ 438,042	\$ 464,667	\$ 476,200	\$ 484,483	\$ 505,173	\$ 510,565	\$ 513,033	\$ 510,735	\$ 510,629	\$ 500,183

Historical - Fuel Tax Rates

Dates		Gasoline Rate Per Gallon	Special Fuel Rate Per Gallon
January, 1922	Through	0.01	0
January, 1924	Through	0.02	0
April, 1927	Through	0.04	0
July, 1947	Through	0.05	0
June, 1953	Through	0.06	0
June, 1964	Through	0.06	0.07
July, 1972	Through	0.09	0.09
June, 1982	Through	0.11	0.11
June, 1983	Through	0.135	0.135
June, 1987	Through	0.185	0.185
May, 1992	Through	0.235	0.1925
January, 1993	Through	0.235	** .235
July, 1993	Through	0.235	*** .2425

* See History of Major Changes for further information

** **Clean-burning Fuel** Includes natural gas, liquefied natural gas (LNG), liquefied petroleum gas (LPG), hydrogen or any other fuel at least 85% of which is one or more of the following: methanol, ethanol, any other alcohol or ether.

*** **Special Fuel** Includes diesel and any product other than gasoline that is useable as a motor fuel.

Historical - Major Changes

1922	0.01	Fuel tax was introduced
01/01/24	0.02	Tax rate increased to 2 cents per gallon
04/01/27	0.04	Tax rate increased to 4 cents per gallon
07/01/47	0.05	Tax rate increased to 5 cents per gallon
06/01/53	0.06	Tax rate increased to 6 cents per gallon
1953-1957		Motor Carrier Law enacted
7/1/1964	0.07	Tax rate increased to 7 cents per gallon
1964-1969		Motor Fuel Inspection Law enacted providing for the inspection and testing of motor fuel products
7/1/1972	0.09	Tax rate increased to 9 cents per gallon
1972 - 1978		Maryland Divestiture Law upheld in the U.S. Supreme Court, precluding producers/refiners from owning and operating retail service
06/01/82	0.11	Tax rate increased to 11 cents per gallon. Motor carrier decal fee raised to \$25 per vehicle
06/01/83		Tax rate increased to 13.5 cents per gallon
07/01/85	0.135	All sellers of special fuel must be licensed and all special fuel sales are subject to taxation except under specific circumstances. Decal fee for motor buses reduced from \$25 to \$10
06/01/87	0.185	Tax rate increased to 18.5 cents per gallon
06/01/88		Motor carrier decal registration fee reduced to \$7
		Aviation Fuel
	0.05	Special Fuel
Prior to 05/01/92	0.185	The 1992 Special Session of the Maryland General Assembly approved increases in all motor fuel tax rates. This legislation:
05/01/92	0.1925	increased the gasoline tax rate to 23.5 cents per gallon, the special fuel tax rate from 18.5 cents to
01/01/93	0.2175	increased the special fuel tax rate to 21.75 cents per gallon;
		increased the special fuel tax rate to 24.25 cents per gallon;
07/01/93	0.07	imposed a .75 cent per gallon motor carrier surcharge on gasoline and clean-burning fuel powered vehicles.
07/01/94		Eliminated the .75 cent per gallon motor carrier surcharge on gasoline and clean-burning fuel powered vehicles
1996	0.235	Maryland enters the International Fuel Tax Agreement (IFTA)
10/01/00		Suspended (through 9/30/04) requirement to extend temporary voluntary allowances uniformly
01/01/01		Motor carrier decal registration fee eliminated
10/01/01		Sale of motor fuel below cost became illegal
07/01/02		Cost of collection allowance reduced by 1/2
10/01/02		Highway vehicles using dyed diesel became illegal

Rate Change History Table - Synopsizes rate changes only in chronological order

Printed by the Comptroller of Maryland
Support Services Unit on Recycled Paper



