

**Comptroller of Maryland
Revenue Administration Division
Motor Fuel Tax
Statement of Receipts and Distributions
January 2014 activity, reported in February 2014**

Gross Receipts:

Motor Vehicle Fuel Dealers	\$ 59,471,362.62	
Special Fuel (all other than gasoline) Users and Sellers	10,402,054.70	
Sellers of Jet Fuel & Aviation Gasoline	27,367.39	
IFTA Taxes - MD Based Carriers	572,687.26	
IFTA Taxes - From Other Jurisdictions	219,059.32	
IFTA Tax Assessments	8,799.49	
Penalties	4,310.90	
Dealer, Special Fuel User/Seller Interest	6,769.31	
Motor Carrier Temporary Permit Fees	-	
Floor Tax	-	\$ 70,712,410.99

Refunds & Admin Expenses:

Refunds Paid (includes Aviation & IFTA refunds)	(1,956,963.46)	
IFTA Settlement - To Other Jurisdictions	(39,394.54)	
Allocated Expenditures	(487,286.21)	(2,483,644.21)

Net Distributable Revenue \$ 68,228,766.78

Distributions Calculations:

Distribution of All Motor Carrier Taxes & Fees to the Transportation Trust Fund per Tax General Article Section 2-1001 - 2-1003:		
IFTA Taxes- MD Based Carriers	572,687.26	
IFTA Taxes - from Other Jurisdictions	219,059.32	
IFTA Tax Assessments	8,799.49	
Motor Carrier Temporary Permit Fees	-	
Jet Fuel & Aviation Gasoline	27,367.39	
Purchases - Sales Tax Equivalent (Note)	7,990,224.83	
Purchases - Consumer Price Indexing (Note)	1,030,996.75	
Floor Tax - Sales Tax Equivalent	-	
Floor Tax - Consumer Price Indexing	-	9,849,135.04 (A)

Net Receipts after First Distribution to Transportation Trust Fund 58,379,631.74

To the Transportation Trust Fund (Net Receipts after Distribution of all MC taxes & Fees x 0.215793)	<u>12,597,915.87</u>	(B)
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Net Receipts after Second Distribution to Transportation Trust Fund 45,781,715.87

Distribution of Net Revenue (per Tax General Article, Section 2-1104)		
General Fund (Net Revenue x 2.3% - 5million limit)	-	- (D)
Chesapeake Bay 2010 Trust Fund (Net Revenue x 2.3 %)	1,052,979.46	1,052,979.46 (E)
Waterway Improvement Fund (Net Revenue x 0.5%)	228,908.58	<u>228,908.58</u> (F)

Remaining Balance to the Transportation Trust Fund 44,499,827.82 (C)

Summary of Distributions:

To the Transportation Trust Fund (A+B+C)	\$ 66,946,878.74	
To the General Fund (D)	-	
To the Chesapeake Bay Trust Fund (E)	1,052,979.46	
To the Waterway Improvement Fund(F)	228,908.58	
Total Revenue Distributed		<u>\$ 68,228,766.78</u>

**Comptroller of Maryland
Revenue Administration Division
Motor Fuel Tax
Distribution of Refunds By Classification
For the Month of February 2014**

CLASSIFICATION	CLAIMS	PERCENT	AMOUNT	PERCENT
Agriculture	2	0.51	230.11	0.01
Boats-Commercial	2	0.51	5,924.26	0.30
Commercial & Industrial	28	7.20	66,047.52	3.38
Domestic & Institutional		0.00		
U. S. Government	8	2.06	50,440.57	2.58
Volunteer Fire Companies	1	0.26	113.94	0.01
Stock Losses		0.00		
Due to Error		0.00		
Exports	5	1.29	107,961.38	5.52
Motor Carrier Reg. Fees		0.00		
Road Tax on Motor Carriers		0.00		
Overpayment of Fuel Taxes	3	0.77	1,150,892.78	58.81
Aviation Jet Fuel		0.00		
Registration Fees \$7.00		0.00		
IFTA Taxes	282	72.49	221,285.86	11.30
IFTA Jurisdictions		0.00		
IFTA Tax Assessment Overpay	6	1.54	636.33	0.03
FMS offset Overpayment		0.00		
Petroleum Delivery Vehicles	4	1.03	222.78	0.01
Redi-Mix Vehicles	5	1.29	18,208.44	0.93
Waste Compacting Vehicles	1	0.26	144.83	0.01
Qualified Farm Vehicles		0.00		
Well Drilling Vehicles		0.00		
NON-PROFIT	25	6.43	40,326.50	2.06
Dept of General Services	12	3.08	281,009.74	14.36
Public Transportation	5	1.29	13,518.42	0.69
Miscellaneous		0.00		
DOT Aviation Account				
	389	100.00	\$1,956,963.46	100.00

**Comptroller of Maryland
Revenue Administration Division
Motor Fuel Tax
Gallage Summary Report
For Fiscal Year 2014**

<u>Reporting Period</u>	<u>Tax Period</u>	<u>Gasoline</u>	<u>Special Fuel</u>	<u>Subtotal</u>	<u>Tax Exempt</u>	<u>Total Sold</u>
Aug-13	07/13	234,348,652	38,915,302	273,263,954	132,789	273,396,743
Sep-13	08/13	232,944,343	39,140,404	272,084,747	122,211	272,206,958
Oct-13	09/13	224,791,531	38,056,884	262,848,415	128,931	262,977,346
Nov-13	10/13	242,459,533	42,228,015	284,687,548	98,199	284,785,747
Dec-13	11/13	220,570,069	39,016,637	259,586,706	59,918	259,646,624
Jan-14	12/13	235,721,789	34,363,138	270,084,927	150,054	270,234,981
Feb-14	01/14	220,264,306	37,484,882	257,749,188	111,342	257,860,530
Mar-14	02/14			-		-
Apr-14	03/14			-		-
May-14	04/14			-		-
Jun-14	05/14	-	-	-	-	-
Jul-14	06/14	-	-	-	-	-
YTD TOTAL		<u>1,611,100,223</u>	<u>269,205,262</u>	<u>1,880,305,485</u>	<u>803,444</u>	<u>1,881,108,929</u>
				1,880,305,485		

**Comptroller of Maryland
Revenue Administration Division
Motor Fuel Tax
Comparative Statement of Gallons Sold
For Calendar Year 2014 and 2013**

<u>MONTH</u>	<u>TAXABLE GALLONS</u>			<u>U. S. GOV'T GALLONS</u>		<u>TOTAL GALLONS</u>	
	<u>2013</u>	<u>2014</u>	<u>% CHANGE</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>	<u>2014</u>
January	260,740,806	257,749,188	(1.15)	156,173	111,342	260,896,979	257,860,530
February	243,436,124		(100.00)	110,186		243,546,310	-
March	256,841,909		(100.00)	129,602		256,971,511	-
April	267,626,001		(100.00)	131,929		267,757,930	-
May	310,170,912		(100.00)	139,136		310,310,048	-
June	287,425,127		(100.00)	161,136		287,586,263	-
July	273,263,954		(100.00)	132,789		273,396,743	-
August	272,084,747		(100.00)	122,211		272,206,958	-
September	262,848,415		(100.00)	128,931		262,977,346	-
October	284,687,548		(100.00)	98,199		284,785,747	-
November	259,586,706		(100.00)	59,918		259,646,624	-
December	270,084,927		(100.00)	150,054		270,234,981	-
TOTAL	<u>3,248,797,176</u>	<u>257,749,188</u>		<u>1,520,264</u>	<u>111,342</u>	<u>3,250,317,440</u>	<u>257,860,530</u>

**Comptroller of Maryland
Revenue Administration Division
Motor Fuel Tax
Comparative Statement of Gasoline Consumption
For Calendar Year 2014**

<u>Year</u>	<u>Month</u>	<u>Taxable Gasoline</u>	<u>Exempt Sales To U. S. Government</u>	<u>Total Gasoline Consumption</u>
2014	January	220,264,306	111,342	220,375,648
	February			-
	March			-
	April			-
	May			-
	June			-
	July			-
	August			-
	September			-
	October			-
	November			-
	December			-
		220,264,306	111,342	220,375,648

<u>Year</u>	<u>Month</u>	<u>Taxable Gasoline</u>	<u>Exempt Sales To U. S. Government</u>	<u>Total Gasoline Consumption</u>
2013	January	223,249,581	156,173	223,405,754
	February	209,080,442	110,186	209,190,628
	March	221,759,657	129,602	221,889,259
	April	228,110,441	131,929	228,242,370
	May	269,326,320	139,136	269,465,456
	June	248,913,968	161,952	249,075,920
	July	234,348,652	132,789	234,481,441
	August	232,944,343	122,211	233,066,554
	September	224,791,531	128,931	224,920,462
	October	242,459,533	98,199	242,557,732
	November	220,570,069	59,918	220,629,987
	December	235,721,789	150,054	235,871,843
	TOTAL	2,791,276,326	1,521,080	2,792,797,406

STATE OF MARYLAND
COMPTROLLER OF MARYLAND - MOTOR FUEL TAX SECTION
GALLONAGE REPORT FOR JANUARY 2014

DEALER NAME CLASS "A" LICENSEHOLDERS	GALLONS for GASOLINE	GALLONS for SPECIAL FUEL	TOTAL GALLONS
APEX OIL CO INC	3,891,847	34,544	3,926,391
BP PRODUCTS NORTH AMERICA INC	23,458,313	198,527	23,656,840
CHEVRON USA INC	836,600		836,600
CITGO PETROLEUM CORP	6,766,498	523,490	7,289,988
CONOCOPHILLIPS CO			
EXXON MOBIL CORP			-
EXXONMOBIL OIL CORP			-
FLYING J INC			-
HESS CORP		81,457	81,457
HESS ENERGY TRADING CO LLC			-
MARATHON ASHLAND PETROLEUM LLC	120,087	13,139	133,226
MOTIVA ENTERPRISES LLC	26,375,842	2,332,203	28,708,045
PHILADELPHIA ENERGY SOLUTIONS R & M LLC			-
PHILLIPS 66 COMPANY	1,295,764	39,031	1,334,795
SHELL TRADING (US) CO			-
SOUTHERN STATES COOPERATIVE INC	459,628	449,500	909,128
SUNOCO INC (R&M)	17,589,328	523,109	18,112,437
SUNOCO PARTNERS MARKETING INC	1,023,730	115,590	1,139,320
VALERO MARKETING & SUPPLY CO	5,428,759	203,703	5,632,462
VITOL SA INC			-
WESTERN REFINING YORKTOWN INC	-		-
YORK RIVER FUELS LLC			-
TOTALS FOR CLASS "A"	87,246,396	4,514,293	91,760,689

DEALER NAME CLASS "D" LICENSEHOLDERS	GALLONS for GASOLINE	GALLONS for SPECIAL FUEL	TOTAL GALLONS
A C & T CO INC	1,838,844	1,499,851	3,338,695
ALGER OIL INC	10,221	12,777	22,998
BESCHE OIL CO INC			-
BURCH OIL CO INC	104,542	13,742	118,284
CATO INC	2,446,773	639,299	3,086,072
DELMARVA OIL INC			-
EWING OIL CO INC	1,015,966	88,385	1,104,351
PETERS FUEL CORP			-
S M O INC	13,585,420	585,000	14,170,420
SCARBOROUGH OIL CO INC	32,810	18,567	51,377
SOUTHERN MARYLAND OIL INC	109,410	191,091	300,501
TEVIS OIL INC	1,506,528	247,518	1,754,046
TRI GAS & OIL CO INC	182,840	207,869	390,709
WILLISON OIL INC	13,847	24,757	38,604
TOTALS FOR CLASS "D"	20,847,201	3,528,856	24,376,057
TOTALS - CLASSES "A" & "D"	108,093,597	8,043,149	116,136,746
OTHER DEALERS AND MISCELLANEOUS REVENUE (Adjusted)	112,170,709	29,441,733	141,612,442
TOTAL GALLONS	220,264,306	37,484,882	257,749,188
GALLONS PURCHASED TAX FREE BY U.S.GOVERNMENT	111,342	-	111,342
GRAND GALLONAGE TOTAL	220,375,648	37,484,882	257,860,530

Comptroller of Maryland
Revenue Administration Division
Motor Fuel Tax Receipts and Taxable Gallons
For the Month Ended February 2014 and 2013

Month of February (January Dealer Reports)

<u>Motor Fuel Tax</u>	<u>2014</u>	<u>2013</u>	<u>Difference</u>	
Motor Vehicle Fuel Dealers-Gasoline	\$ 51,762,113	\$ 52,463,652	\$ (701,539)	(1.3) %
SUT	6,828,193	-	6,828,193	100.0
CPI	881,057	-	881,057	100.0
Special Fuel Users and Sellers	9,090,084	9,091,622	(1,538)	(0.0)
SUT	1,162,031	-	1,162,031	100.0
CPI	149,940	-	149,940	100.0
Sellers of Jet Fuel & Aviation Gasoline	27,367	54,880	(27,513)	(50.1)
IFTA Taxes - MD Based Carriers	572,687	551,753	20,934	3.8
IFTA Taxes - From Other Jurisdictions	219,059	96,915	122,144	100.0 +
IFTA Tax Assessments	8,800	25,604	(16,804)	(65.6)
Penalties	4,311	5,899	(1,588)	(26.9)
Dealers, Special Fuel User/Seller Interest	6,769	15,511	(8,742)	(56.4)
Motor Carrier Temporary Permit Fees	-	12,600	(12,600)	(100.0)
Floor Tax	-	-	-	-
	<u>70,712,411</u>	<u>62,318,436</u>	<u>8,393,975</u>	<u>13.5</u>
Refunds (1)	(1,956,963)	(1,902,104)	(54,859)	(2.9)
IFTA Settlement to Other Jurisdictions	(39,395)	(676,380)	636,985	94.2
Allocated Expenditures	(487,286)	(1,769,328)	1,282,042	72.5
	<u>(2,483,644)</u>	<u>(4,347,812)</u>	<u>1,864,168</u>	<u>42.9</u>
	<u>\$ 68,228,767</u>	<u>\$ 57,970,624</u>	<u>\$ 10,258,143</u>	<u>17.7 %</u>
<u>Distributions (2)</u>				
Transportation Trust Fund	\$ 66,946,879	\$ 56,938,400	\$ 10,008,479	17.6 %
Chesapeake Bay Trust Fund	1,052,979	-	1,052,979	100.0
General Fund (3)	-	1,032,224	(1,032,224)	(100.0)
Waterway Improvement Fund	228,909	-	228,909	100.0
	<u>\$ 68,228,767</u>	<u>\$ 57,970,624</u>	<u>\$ 10,258,143</u>	<u>17.7 %</u>
<u>Taxable Gallons</u>				
Motor Fuel	220,264,306	223,249,581	(2,985,275)	(1.3) %
Special Fuel	37,484,882	37,491,225	(6,343)	(0.0)
Jet Fuel	390,963	784,000	(393,037)	(50.1)
	<u>258,140,151</u>	<u>261,524,806</u>	<u>(3,384,655)</u>	<u>(1.3) %</u>

Notes:

- (1) Refunds increased on re-sale of motor fuel by class B dealers.
- (2) Tax General Code 2-1104 for fiscal 2014 requires a distribution of 2.3% of net motor fuel revenues first to the General Fund in the amount of \$ 5 million and then to the Chesapeake Bay 2010 Trust Fund. Net motor fuel revenue is determined after distributing IFTA, jet fuel, floor tax, sales tax and the CPI portion to the Transportation Trust Fund. In addition, the Waterway Improvement Fund is to receive .5% of the net motor fuel revenue.
- (3) General Fund includes prior year transfers to the Budget Restoration Fund.

Comptroller of Maryland
Revenue Administration Division
Motor Fuel Tax Receipts and Taxable Gallons
For the Fiscal Period Ended February 2014 and 2013

Fiscal Year to Date (July-January Dealer Reports)

<u>Motor Fuel Tax</u>	<u>2014</u>	<u>2013</u>	<u>Difference</u>	
Motor Vehicle Fuel Dealers-Gasoline	\$ 378,812,078	\$ 378,704,369	\$ 107,709	0.0 %
SUT	49,944,107	-	49,944,107	100.0
CPI	6,444,399	-	6,444,399	100.0
Special Fuel Users and Sellers	65,284,915	66,424,599	(1,139,684)	(1.7)
SUT	8,345,363	-	8,345,363	100.0
CPI	1,076,823	-	1,076,823	100.0
Sellers of Jet Fuel & Aviation Gasoline	541,968	489,508	52,460	10.7
IFTA Taxes - MD Based Carriers	2,130,957	2,055,577	75,380	3.7
IFTA Taxes - From Other Jurisdictions	1,623,797	493,968	1,129,829	100.0 +
IFTA Tax Assessments	248,603	191,388	57,215	29.9
Penalties	503,297	325,032	178,265	54.8
Dealers, Special Fuel User/Seller Interest	228,537	84,952	143,585	100.0 +
Motor Carrier Temporary Permit Fees	100,800	75,600	25,200	33.3
Floor Tax	223,149	-	223,149	100.0
Receipts	<u>515,508,793</u>	<u>448,844,993</u>	<u>66,663,800</u>	<u>14.9 %</u>
Refunds (1)	(37,198,858)	(10,557,192)	(26,641,666)	(100.0) -
IFTA Settlement to Other Jurisdictions	(1,112,806)	(1,354,134)	241,328	17.8
Allocated Expenditures	(6,126,617)	(5,940,917)	(185,700)	(3.1)
	<u>(44,438,281)</u>	<u>(17,852,243)</u>	<u>(26,586,038)</u>	<u>(100.0) -</u>
Net Receipts	<u>\$ 471,070,512</u>	<u>\$ 430,992,750</u>	<u>\$ 40,077,762</u>	<u>9.3 %</u>
 <u>Distributions (2)</u>				
Transportation Trust Fund	\$ 462,278,818	\$ 423,278,666	\$ 39,000,152	9.2 %
Chesapeake Bay Trust Fund	2,221,748	-	2,221,748	100.0
General Fund (3)	5,000,000	7,714,084	(2,714,084)	(35.2)
Waterway Improvement Fund	1,569,946	-	1,569,946	100.0
Total	<u>\$ 471,070,512</u>	<u>\$ 430,992,750</u>	<u>\$ 40,077,762</u>	<u>9.3 %</u>
 <u>Taxable Gallons</u>				
Motor Fuel	1,611,100,223	1,611,507,949	(407,726)	(0.0) %
Special Fuel	269,205,262	273,915,879	(4,710,617)	(1.7)
Jet Fuel	7,742,408	6,992,969	749,439	10.7
Total	<u>1,888,047,893</u>	<u>1,892,416,797</u>	<u>(4,368,904)</u>	<u>(0.2) %</u>

Notes:

- (1) Refunds increased on re-sale of motor fuel by class B dealers.
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- (3) General Fund includes prior year transfers to the Budget Restoration Fund.