

**Comptroller of Maryland
Revenue Administration Division
Motor Fuel Tax
Statement of Receipts and Distributions
December 2018 activity, reported in January 2019**

Gross Receipts:

Motor Vehicle Fuel Dealers	\$	84,513,092.29	
Special Fuel (all other than gasoline) Users and Sellers		15,339,330.70	
Sellers of Jet Fuel & Aviation Gasoline		53,899.08	
IFTA Taxes - MD Based Carriers		489,794.51	
IFTA Taxes - From Other Jurisdictions		24,401.77	
Penalties		99,365.38	
Dealer, Special Fuel User/Seller Interest		3,433.78	
Motor Carrier Temporary Permit Fees		-	
Floor Tax		504.02	\$ 100,523,821.53
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Refunds & Admin Expenses:

Refunds Paid (includes Aviation & IFTA refunds)	(1,276,527.91)	
IFTA Settlement - To Other Jurisdictions	(12,020.59)	
Allocated Expenditures	(571,831.19)	(1,860,379.69)
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Net Distributable Revenue \$ 98,663,441.84

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	489,794.51		
IFTA Taxes - from Other Jurisdictions	24,401.77		
Motor Carrier Temporary Permit Fees	-		
Jet Fuel & Aviation Gasoline	53,899.08		
Purchases - Sales Tax Equivalent (Note)	27,350,509.36		
Purchases - Consumer Price Indexing (Note)	5,921,244.30		
Floor Tax - Sales Tax Equivalent	504.02		
Floor Tax - Consumer Price Indexing	-	33,840,353.04	(A)
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Net Receipts after First Distribution to Transportation Trust Fund 64,823,088.80

To the Transportation Trust Fund (Net Receipts after Distribution of all MC taxes & Fees x 0.215793)	<hr/>	13,988,368.80	(B)
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Net Receipts after Second Distribution to Transportation Trust Fund 50,834,720.00

Distribution of Net Revenue (per Tax General Article, Section 2-1104)			
Chesapeake Bay 2010 Trust Fund (Net Revenue x 2.3 %)	1,169,198.56	1,169,198.56	(D)
Waterway Improvement Fund (Net Revenue x 0.5%)	254,173.60	254,173.60	(E)
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Remaining Balance to the Transportation Trust Fund 49,411,347.84 (C)

Summary of Distributions:

To the Transportation Trust Fund (A+B+C)	97,240,069.68	
To the Chesapeake Bay Trust Fund (D)	1,169,198.56	
To the Waterway Improvement Fund(E)	254,173.60	
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Total Revenue Distributed		<u>\$ 98,663,441.84</u>