

**Comptroller of Maryland**  
**Revenue Administration Division**  
**Motor Fuel Tax Receipts and Taxable Gallons**  
**For the Month Ended December 2013 and 2012**

**Month of December (November Dealer Reports)**

<b><u>Motor Fuel Tax</u></b>	<b><u>2013</u></b>	<b><u>2012</u></b>	<b><u>Difference</u></b>	
Motor Vehicle Fuel Dealers-Gasoline	\$ 53,087,231	\$ 52,803,656	\$ 283,575	0.5 %
SUT	5,584,408	-	5,584,408	100.0
CPI	882,280	-	882,280	100.0
Special Fuel Users and Sellers	10,052,667	9,572,718	479,949	5.0
SUT	618,385	-	618,385	100.0
CPI	156,067	-	156,067	100.0
Sellers of Jet Fuel & Aviation Gasoline	65,156	74,002	(8,846)	(12.0)
IFTA Taxes - MD Based Carriers	25,857	67,520	(41,663)	(61.7)
IFTA Taxes - From Other Jurisdictions	312,246	7,570	304,676	100.0 +
IFTA Tax Assessments	22,109	33,966	(11,857)	(34.9)
Penalties	9,535	5,030	4,505	89.6
Dealers, Special Fuel User/Seller Interest	2,574	5,673	(3,099)	(54.6)
Motor Carrier Temporary Permit Fees	8,400	21,000	(12,600)	(60.0)
Floor Tax	892	-	892	100.0
	<u>70,827,807</u>	<u>62,591,135</u>	<u>8,236,672</u>	<u>13.2</u>
Refunds (1)	(11,372,634)	(817,225)	(10,555,409)	(100.0) +
IFTA Settlement to Other Jurisdictions	(1,470)	(24,128)	22,658	93.9
Allocated Expenditures	(1,435,022)	(552,664)	(882,358)	(100.0) +
	<u>(12,809,126)</u>	<u>(1,394,017)</u>	<u>(11,415,109)</u>	<u>(100.0) +</u>
	<u>\$ 58,018,681</u>	<u>\$ 61,197,118</u>	<u>\$ (3,178,437)</u>	<u>(5.2) %</u>
<b><u>Distributions (2)</u></b>				
Transportation Trust Fund	\$ 56,913,262	\$ 60,097,000	\$ (3,183,738)	(5.3) %
Chesapeake Bay Trust Fund	114,282	-	114,282	100.0
General Fund (3)	793,741	1,100,118	(306,377)	(27.8)
Waterway Improvement Fund	197,396	-	197,396	100.0
	<u>\$ 58,018,681</u>	<u>\$ 61,197,118</u>	<u>\$ (3,178,437)</u>	<u>(5.2) %</u>
<b><u>Taxable Gallons</u></b>				
Motor Fuel	220,570,069	224,696,408	(4,126,339)	(1.8) %
Special Fuel	39,016,637	39,475,126	(458,489)	(1.2)
Jet Fuel	930,806	1,057,172	(126,366)	(12.0)
	<u>260,517,512</u>	<u>265,228,706</u>	<u>(4,711,194)</u>	<u>(1.8) %</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.