

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.