

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

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

<b><u>Motor Fuel Tax</u></b>	<b><u>2014</u></b>	<b><u>2013</u></b>	<b><u>Difference</u></b>	
Motor Vehicle Fuel Dealers-Gasoline	\$ 53,068,756	\$ 56,931,313	\$ (3,862,557)	(6.8) %
SUT	9,757,844	-	9,757,844	100.0
CPI	818,283	-	818,283	100.0
Special Fuel Users and Sellers	8,998,525	8,974,991	23,534	0.3
SUT	419,407	-	419,407	100.0
CPI	117,839	-	117,839	100.0
Sellers of Jet Fuel & Aviation Gasoline	113,385	68,858	44,527	64.7
IFTA Taxes - MD Based Carriers	148,147	129,159	18,988	14.7
IFTA Taxes - From Other Jurisdictions	15,477	98,497	(83,020)	(84.3)
IFTA Tax Assessments	105,882	40,137	65,745	100.0 +
Penalties	426,932	89,851	337,081	100.0 +
Dealers, Special Fuel User/Seller Interest	106,438	5,287	101,151	100.0 +
Motor Carrier Temporary Permit Fees	29,400	-	29,400	100.0
Floor Tax	419	-	419	100.0
	<u>74,126,734</u>	<u>66,338,093</u>	<u>7,788,641</u>	<u>11.7</u>
Refunds (1)	(3,508,271)	(2,686,279)	(821,992)	(30.6)
IFTA Settlement to Other Jurisdictions	(144,975)	(196)	(144,779)	(100.0) +
Allocated Expenditures	(484,171)	(631,712)	147,541	23.4
	<u>(4,137,417)</u>	<u>(3,318,187)</u>	<u>(819,230)</u>	<u>(24.7)</u>
	<u>\$ 69,989,317</u>	<u>\$ 63,019,906</u>	<u>\$ 6,969,411</u>	<u>11.1 %</u>
<b><u>Distributions (2)</u></b>				
Transportation Trust Fund	\$ 68,705,593	\$ 61,889,303	\$ 6,816,290	11.0 %
Chesapeake Bay Trust Fund	1,054,487	-	1,054,487	100.0
General Fund (3)	-	1,130,603	(1,130,603)	(100.0)
Waterway Improvement Fund	229,237	-	229,237	100.0
	<u>\$ 69,989,317</u>	<u>\$ 63,019,906</u>	<u>\$ 6,969,411</u>	<u>11.1 %</u>
<b><u>Taxable Gallons</u></b>				
Motor Fuel	235,721,789	242,260,906	(6,539,117)	(2.7) %
Special Fuel	34,363,138	37,010,272	(2,647,134)	(7.2)
Jet Fuel	1,619,786	983,688	636,098	64.7
	<u>271,704,713</u>	<u>280,254,866</u>	<u>(8,550,153)</u>	<u>(3.1) %</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.