

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

Month of March (February Dealer Reports)

<u>Motor Fuel Tax</u>	<u>2014</u>	<u>2013</u>	<u>Difference</u>	
Motor Vehicle Fuel Dealers-Gasoline	\$ 46,288,942	\$ 49,133,904	\$ (2,844,962)	(5.8) %
SUT	6,106,201	-	6,106,201	100.0
CPI	787,897	-	787,897	100.0
Special Fuel Users and Sellers	8,631,521	8,331,253	300,268	3.6
SUT	1,103,411	-	1,103,411	100.0
CPI	142,376	-	142,376	100.0
Sellers of Jet Fuel & Aviation Gasoline	115,128	46,320	68,808	148.5
IFTA Taxes - MD Based Carriers	37,273	32,060	5,213	16.3
IFTA Taxes - From Other Jurisdictions	92,450	42,274	50,176	100.0 +
IFTA Tax Assessments	38,608	19,534	19,074	97.6
Penalties	1,855	30,257	(28,402)	(93.9)
Dealers, Special Fuel User/Seller Interest	63,713	51,923	11,790	22.7
Motor Carrier Temporary Permit Fees	12,600	-	12,600	100.0
Floor Tax	55,705	-	55,705	100.0
	<u>63,477,680</u>	<u>57,687,525</u>	<u>5,790,155</u>	<u>10.0</u>
Refunds (1)	(6,451,723)	(775,217)	(5,676,506)	(100.0) +
IFTA Settlement to Other Jurisdictions	(69,613)	(350)	(69,263)	(100.0) +
Allocated Expenditures	(495,324)	(417,100)	(78,224)	(100.0) +
	<u>(7,016,660)</u>	<u>(1,192,667)</u>	<u>(5,823,993)</u>	<u>(100.0) +</u>
	<u>\$ 56,461,020</u>	<u>\$ 56,494,858</u>	<u>\$ (33,838)</u>	<u>(0.1) %</u>
<u>Distributions (2)</u>				
Transportation Trust Fund	\$ 55,407,718	\$ 55,478,402	\$ (70,684)	(0.1) %
Chesapeake Bay Trust Fund	865,212	-	865,212	100.0
General Fund (3)	-	1,016,456	(1,016,456)	(100.0)
Waterway Improvement Fund	188,090	-	188,090	100.0
	<u>\$ 56,461,020</u>	<u>\$ 56,494,858</u>	<u>\$ (33,838)</u>	<u>(0.1) %</u>
<u>Taxable Gallons</u>				
Motor Fuel	196,974,227	209,080,442	(12,106,215)	(5.8) %
Special Fuel	35,593,908	34,355,682	1,238,226	3.6
Jet Fuel	1,644,683	661,709	982,974	100.0 +
	<u>234,212,818</u>	<u>244,097,833</u>	<u>(9,885,015)</u>	<u>(4.0) %</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.