

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

Month of May (April Dealer Reports)

<u>Motor Fuel Tax</u>	<u>2014</u>	<u>2013</u>	<u>Difference</u>	
Motor Vehicle Fuel Dealers-Gasoline	\$ 53,135,289	\$ 53,605,954	\$ (470,665)	(0.9) %
SUT	7,009,336	-	7,009,336	100.0
CPI	904,430	-	904,430	100.0
Special Fuel Users and Sellers	10,040,411	9,582,523	457,888	4.8
SUT	1,283,516	-	1,283,516	100.0
CPI	165,615	-	165,615	100.0
Sellers of Jet Fuel & Aviation Gasoline	86,844	72,684	14,160	19.5
IFTA Taxes - MD Based Carriers	679,255	533,074	146,181	27.4
IFTA Taxes - From Other Jurisdictions	456,343	231,734	224,609	96.9 +
IFTA Tax Assessments	26,011	22,879	3,132	13.7
Penalties	29,398	6,424	22,974	100.0 +
Dealers, Special Fuel User/Seller Interest	12,358	2,834	9,524	100.0 +
Motor Carrier Temporary Permit Fees	12,600	-	12,600	100.0
Floor Tax	-	-	-	-
	<u>73,841,406</u>	<u>64,058,106</u>	<u>9,783,300</u>	<u>15.3</u>
Refunds (1)	(5,648,809)	(716,483)	(4,932,326)	(100.0) -
IFTA Settlement to Other Jurisdictions	(21,491)	(596,557)	575,066	96.4
Allocated Expenditures	(1,110,566)	(1,124,115)	13,549	1.2
	<u>(6,780,866)</u>	<u>(2,437,155)</u>	<u>(4,343,711)</u>	<u>(100.0) -</u>
	<u>\$ 67,060,540</u>	<u>\$ 61,620,951</u>	<u>\$ 5,439,589</u>	<u>8.8 %</u>
<u>Distributions (2)</u>				
Transportation Trust Fund	\$ 65,821,317	\$ 60,525,027	\$ 5,296,290	8.8 %
Chesapeake Bay Trust Fund	1,017,933	-	1,017,933	100.0
General Fund (3)	-	1,095,924	(1,095,924)	(100.0)
Waterway Improvement Fund	221,290	-	221,290	100.0
	<u>\$ 67,060,540</u>	<u>\$ 61,620,951</u>	<u>\$ 5,439,589</u>	<u>8.8 %</u>
<u>Taxable Gallons</u>				
Motor Fuel	226,107,611	228,110,441	(2,002,830)	(0.9) %
Special Fuel	41,403,756	39,515,560	1,888,196	4.8
Jet Fuel	1,240,626	1,038,348	202,278	19.5
	<u>268,751,993</u>	<u>268,664,349</u>	<u>87,644</u>	<u>0.0 %</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.