

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

Month of October (September Dealer Reports)

<u>Motor Fuel Tax (1)</u>	<u>2013</u>	<u>2012</u>	<u>Difference</u>	
Motor Vehicle Fuel Dealers-Gasoline	\$ 52,812,928	\$ 54,152,781	\$ (1,339,853)	(2.5) %
SUT	6,981,619	-	6,981,619	100.0
CPI	899,166	-	899,166	100.0
Special Fuel Users and Sellers	9,236,344	9,380,018	(143,674)	(1.5)
SUT	1,172,213	-	1,172,213	100.0
CPI	152,228	-	152,228	100.0
Sellers of Jet Fuel & Aviation Gasoline	87,917	94,285	(6,368)	(6.8)
IFTA Taxes - MD Based Carriers	184,517	267,035	(82,518)	(30.9)
IFTA Taxes - From Other Jurisdictions	539,747	205,941	333,806	100.0 +
IFTA Tax Assessments	29,324	21,354	7,970	37.3
Penalties	2,231	5,646	(3,415)	(60.5)
Dealers, Special Fuel User/Seller Interest	13,235	17,041	(3,806)	(22.3)
Motor Carrier Temporary Permit Fees	29,400	12,600	16,800	100.0 +
Floor Tax	26,304	-	26,304	100.0
	<u>72,167,173</u>	<u>64,156,701</u>	<u>8,010,472</u>	<u>12.5</u>
Refunds Paid (Includes Aviation & IFTA)	(14,258,742)	(2,885,510)	(11,373,232)	(100) -
IFTA Settlement to Other Jurisdictions	(126)	(22,189)	22,063	99.4
Allocated Expenditures	<u>(2,506,456)</u>	<u>(466,023)</u>	<u>(2,040,433)</u>	<u>(100) -</u>
	<u>(16,765,324)</u>	<u>(3,373,722)</u>	<u>(13,391,602)</u>	<u>100 +</u>
	<u>\$ 55,401,849</u>	<u>\$ 60,782,979</u>	<u>\$ (5,381,130)</u>	<u>(8.9) %</u>
<u>Distributions (2)</u>				
Transportation Trust Fund	\$ 54,407,173	\$ 59,697,495	\$ (5,290,322)	(8.9) %
Chesapeake Bay Trust Fund	-	-	-	-
General Fund	817,055	1,085,484	(268,429)	(24.7)
Waterway Improvement Fund	177,621	-	177,621	100
Budget Restoration Fund	-	-	-	-
	<u>\$ 55,401,849</u>	<u>\$ 60,782,979</u>	<u>\$ (5,381,130)</u>	<u>(8.9) %</u>
<u>Taxable Gallons</u>				
Motor Fuel	224,791,531	230,437,363	(5,645,832)	(2.5) %
Special Fuel	38,056,884	38,680,486	(623,602)	(1.6)
Jet Fuel	1,255,956	1,346,923	(90,967)	(6.8)
	<u>264,104,371</u>	<u>270,464,772</u>	<u>(6,360,401)</u>	<u>(2.4) %</u>

Notes:

- (1) SUT & CPI tax amounts were estimated due to taxpayer reporting errors. These amounts will be adjusted in subsequent reports.
- (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.