

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

Month of December (November Dealer Reports)

<u>Motor Fuel Tax</u>	<u>2014</u>	<u>2013</u>	<u>Difference</u>	
Motor Vehicle Fuel Dealers-Gasoline	\$ 52,139,027	\$ 53,087,231	(948,204)	(1.8) %
SUT	6,877,914 (1)	5,584,408	1,293,506	23.2
CPI	1,774,946	882,280	892,666	100.0 +
Special Fuel Users and Sellers	9,599,849	10,052,667	(452,818)	(4.5)
SUT	1,227,197 (1)	618,385	608,812	98.5
CPI	316,696	156,067	160,629	100.0 +
Sellers of Jet Fuel & Aviation Gasoline	94,770	65,156	29,614	45.5
IFTA Taxes - MD Based Carriers	115,710	25,857	89,853	100.0 +
IFTA Taxes - From Other Jurisdictions	20,904	312,246	(291,342)	(93.3)
IFTA Tax Assessments	2,533	22,109	(19,576)	(88.5)
Penalties	44,312	9,535	34,777	100.0 +
Dealers, Special Fuel User/Seller Interest	114,433	2,574	111,859	100.0 +
Motor Carrier Temporary Permit Fees	12,600	8,400	4,200	50.0
Floor Tax	35,383	892	34,491	100.0 +
	<u>72,376,274</u>	<u>70,827,807</u>	<u>1,548,467</u>	<u>2.2</u>
Refunds	(1,923,697)	(11,372,634)	9,448,937	83.1
IFTA Settlement to Other Jurisdictions	(2,772)	(1,470)	(1,302)	(88.6)
Allocated Expenditures	(2,071,009)	(1,435,022)	(635,987)	(44.3)
	<u>(3,997,478)</u>	<u>(12,809,126)</u>	<u>8,811,648</u>	<u>68.8</u>
	<u>\$ 68,378,796</u>	<u>\$ 58,018,681</u>	<u>\$ 10,360,115</u>	<u>17.9 %</u>
 <u>Distributions (2)</u>				
Transportation Trust Fund	\$ 67,107,437	\$ 56,913,262	\$ 10,194,175	17.9 %
Chesapeake Bay Trust Fund	342,280	114,282	227,998	100.0 +
General Fund	702,051	793,741	(91,690)	(11.6)
Waterway Improvement Fund	227,028	197,396	29,632	15.0
	<u>\$ 68,378,796</u>	<u>\$ 58,018,681</u>	<u>\$ 10,360,115</u>	<u>17.9 %</u>
 <u>Taxable Gallons</u>				
Motor Fuel	221,868,202	220,570,069	1,298,133	0.6 %
Special Fuel	39,587,007	39,016,637	570,370	1.5
Jet Fuel	1,353,856	930,806	423,050	45.4
	<u>262,809,065</u>	<u>260,517,512</u>	<u>2,291,553</u>	<u>0.9 %</u>

Note:

- (1) SUT reporting inconsistencies by taxpayers in early 2013 were adjusted by close of the year. These reporting inconsistencies affect year to year comparisons until adjusted.
- (2) Tax General Code 2-1104 for fiscal 2015 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. In addition, the Waterway Improvement Fund is to receive .5% of the net motor fuel revenue.