

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

**Month of November (October 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	\$ 51,327,863	\$ 56,918,470	(5,590,607)	(9.8) %
SUT	6,770,910 (1)	7,575,766	(804,856)	(10.6)
CPI	1,747,332	969,838	777,494	80.2
Special Fuel Users and Sellers	10,269,102	10,676,114	(407,012)	(3.8)
SUT	1,312,751 (1)	873,248	439,503	50.3
CPI	338,774	168,912	169,862	100.0 +
Sellers of Jet Fuel & Aviation Gasoline	78,613	59,064	19,549	33.1
IFTA Taxes - MD Based Carriers	651,162	560,752	90,410	16.1
IFTA Taxes - From Other Jurisdictions	265,186	258,233	6,953	2.7
IFTA Tax Assessments	49,613	18,746	30,867	100.0 +
Penalties	62,854	57,841	5,013	8.7
Dealers, Special Fuel User/Seller Interest	30,732	77,507	(46,775)	(60.3)
Motor Carrier Temporary Permit Fees	-	-	-	-
Floor Tax	423	3,203	(2,780)	(86.8)
	<u>72,905,315</u>	<u>78,217,694</u>	<u>(5,312,379)</u>	<u>(6.8)</u>
Refunds	(6,521,277)	(1,392,054)	(5,129,223)	(100.0) +
IFTA Settlement to Other Jurisdictions	(134,846)	(90,699)	(44,147)	(48.7)
Allocated Expenditures	(491,623)	-	(491,623)	100.0
	<u>(7,147,746)</u>	<u>(1,482,753)</u>	<u>(5,664,993)</u>	<u>(100.0) +</u>
	<u>\$ 65,757,569</u>	<u>\$ 76,734,941</u>	<u>\$ (10,977,372)</u>	<u>(14.3) %</u>
<b><u>Distributions (2)</u></b>				
Transportation Trust Fund	\$ 64,559,929	\$ 75,280,300	\$ (10,720,371)	(14.2) %
Chesapeake Bay Trust Fund	-	-	-	-
General Fund	983,776	1,194,884	(211,108)	(17.7)
Waterway Improvement Fund	213,864	259,757	(45,893)	(17.7)
	<u>\$ 65,757,569</u>	<u>\$ 76,734,941</u>	<u>\$ (10,977,372)</u>	<u>(14.3) %</u>
<b><u>Taxable Gallons</u></b>				
Motor Fuel	218,416,441	242,459,533	(24,043,092)	(9.9) %
Special Fuel	42,346,808	42,228,015	118,793	0.3
Jet Fuel	1,123,048	843,777	279,271	33.1
	<u>261,886,297</u>	<u>285,531,325</u>	<u>(23,645,028)</u>	<u>(8.3) %</u>

Notes:

- (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 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.