

TAX: fuel tax

ISSUE: exempt from the general revenue service charges from the state motor fuel tax, state diesel fuel tax, off-highway fuel tax and the state comprehensive enhanced transportation system tax.

BILL NUMBER(S): SB 1000

SPONSOR(S):

EFFECTIVE DATE: 7/1/2000

DATE OF ANALYSIS: 3/7/2000

SECTION 1: NARRATIVE

a. Current Law:

There is 7.3% service charge on the state motor fuel tax, state diesel fuel tax, off-highway fuel tax and the state comprehensive enhanced transportation system tax. There is also distribution to the Invasive Plant Control Trust Fund (\$6.3m); State Game Trust Fund (\$2.5m) and 0.65% to the Agricultural Emergency Eradication Trust Fund.

b. Proposed Change:

exempt from the general revenue service charges from the state motor fuel tax, state diesel fuel tax, off-highway fuel tax and the state comprehensive enhanced transportation system tax. In addition, the distribution to the state Game Trust Fund is reduced by 50% beginning 7/1/2000. Effective 7/1/2001, distributions to the Invasive Plant Control Trust Fund, State Game Trust Fund, and the Agricultural Emergency Eradication Trust Fund will be eliminated.

Revenues that otherwise would have been distributed to the above funds will instead be distributed to the State Transportation Trust Fund.

SECTION 2: DESCRIPTION OF DATA & SOURCES

3/2000 Transportation REC

SECTION 3: ASSUMPTIONS & RATIONALE

SECTION 4: METHODOLOGY

SECTION 5: IMPACT SUMMARY (DETAILS ATTACHED)

State Impact - All Funds	FY 2000-2001 Annualized	FY 2000-2001 Cash	FY 2001-2002 Cash
High			
Middle			
Low			

Consensus Estimate Adopted: 3/17/00	FY 2000-2001 Annualized	FY 2000-2001 Cash	FY 2001-2002 Cash
General Revenue	-\$98.1m	-\$98.1m	-\$103.3m
S.T.T.F.	113.6	99.4	119.1
Invasive Plant Control	-6.3	0	-6.3
State Game T.F.	-2.5	-1.3	-2.5
Agr. Emrg. Erad. T.F.	-6.7	0	-7.0
Total Local Impact			
Total Impact	0	0	0

00yc0019 - service charges on motor fuel tax
 REC 3/2000

effective: 7/2001 rec 11/99	current 2000-01	2000-01	Recurring	2001-02	
total fuel taxes					
less 7% GR service charges	94.1			99.1	
less .3% GR service charges	4.0			4.2	
General Revenue	98.1	-98.1	-98.1	-103.3	
Invasive Plant Control TF	6.3	0.0	-6.3	0.0	-6.3
State Game Trust Fund	2.5	-1.25	-2.5	0.0	-2.5
.65 % Agricultural Emerg. Erad TF	6.7	0.0	-6.7	0.0	-7.0
State Transportation TF		99.4	113.6	119.1	