

**State Raised Highway Users Revenue**  
(thousands)

	Actuals			Forecast	
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Gasoline Tax Collected	256,538	271,357	275,620	275,700	277,400
Less: Administration	(2,957)	(3,316)	(3,492)	(3,350)	(3,350)
Refunds	(11,656)	(13,473)	(14,565)	(13,500)	(13,500)
Railroad and Bridge	(350)	(425)	(425)	(425)	(425)
Ethanol Exemption (7% Net Fuel Tax)	(12,646)	(13,318)	(13,460)	(13,400)	(13,500)
<b>Net to Distribute</b>	<b>\$228,930</b>	<b>\$240,826</b>	<b>\$243,679</b>	<b>\$245,025</b>	<b>\$246,625</b>
Less: Waterways, Off-Road, and Parks	(5,422)	(5,703)	(5,772)	(5,700)	(5,800)
<b>Net Gasoline Tax</b>	<b>\$223,508</b>	<b>\$235,123</b>	<b>\$237,906</b>	<b>\$239,325</b>	<b>\$240,825</b>
Special Fuel Tax	106,176	116,695	118,433	120,500	122,000
Less: Administration	(1,208)	(1,490)	(1,569)	(1,340)	(1,340)
Refunds	(1,278)	(1,222)	(1,218)	(1,200)	(1,200)
Ethanol Exemption (7% Net Fuel Tax)	(5,670)	(6,233)	(6,324)	(6,300)	(6,400)
<b>Net Special Fuel Tax</b>	<b>\$98,021</b>	<b>\$107,750</b>	<b>\$109,323</b>	<b>\$111,660</b>	<b>\$113,060</b>
Passenger Cars and Trucks	97,695	107,973	98,008	100,750	101,250
State Truck Registration	61,324	70,353	75,387	72,515	73,530
Special Trip Permits	2,135	2,646	3,012	3,000	3,100
Misc. Registration and Plate Fees	277	199	150	255	255
Reports, Fines and Interest	3,554	3,899	3,980	3,505	3,505
Operators Licenses	5,106	5,615	4,590	5,600	5,650
<b>Total User Revenue to Distribute**</b>	<b>\$491,620</b>	<b>\$533,557</b>	<b>\$532,356</b>	<b>\$536,609</b>	<b>\$541,174</b>
<b>To Locals</b>	<b>\$189,057</b>	<b>\$205,214</b>	<b>\$206,772</b>	<b>\$210,400</b>	<b>\$214,800</b>
Local Highway Technical Assistance Council	616	669	674	659	661
30% to Cities	56,532	61,363	61,829	62,922	64,242
70% to Counties and Highway Districts	131,908	143,181	144,268	146,819	149,897
<b>To Idaho State Police*</b>	<b>\$18,977</b>	<b>\$20,523</b>	<b>\$16,455</b>	<b>\$12,400</b>	<b>\$8,400</b>
<b>To Idaho Transportation Department (ITD)</b>	<b>\$283,586</b>	<b>\$307,821</b>	<b>\$309,129</b>	<b>\$313,809</b>	<b>\$318,902</b>
7% Fuel Tax to ITD	18,316	19,551	19,784	19,700	19,900
Revenue to ITD Including 7% Fuel Tax	\$301,902	\$327,372	\$328,914	\$333,509	\$338,802
<b>Fuel Tax Rates (Cents Per Gallon)***</b>					
Gasoline	32.0	32.0	32.0	32.0	32.0
Gasohol Fuel Tax	32.0	32.0	32.0	32.0	32.0
Special Fuel (Diesel)	32.0	32.0	32.0	32.0	32.0

\*SB1201 passed during the 2019 Legislative Session reduces the percentage directed to ISP by 1% per year beginning in FY22 through FY26. This reduction is directed to the State Highway Account (60%) and the Local Highway Distribution account (40%).

\*\*Total User Revenue to Distribute does not include the one-time transfer of \$126 M to Transportation from the Building Idaho's Future initiative in FY21 or the on-going Sales Tax transfer to the Transportation Expansion and Congestion Mitigation Fund and local highway jurisdictions.

\*\*\*The 2015 Legislature raised the fuel tax rate from 25 cents to 32 cents beginning July 1, 2015. The legislation directed 25 cents of the fuel tax to be distributed through the Highway Distribution Account and 7 cents to be directly distributed 60% to ITD and 40% to Locals.