

State Raised Highway Users Revenue
(thousands)

	Actuals			Forecast	
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Gasoline Tax Collected	271,357	275,620	273,031	275,500	281,100
Less: Administration	(3,316)	(3,492)	(3,559)	(3,350)	(3,350)
Refunds	(13,473)	(14,565)	(15,329)	(15,500)	(15,700)
Railroad and Bridge	(425)	(425)	(425)	(425)	(425)
Ethanol Exemption (7% Net Fuel Tax)	(13,318)	(13,460)	(13,271)	(13,200)	(13,500)
Net to Distribute	\$240,826	\$243,679	\$240,447	\$243,025	\$248,125
Less: Waterways, Off-Road, and Parks	(5,703)	(5,772)	(5,697)	(5,700)	(5,800)
Net Gasoline Tax	\$235,123	\$237,906	\$234,750	\$237,325	\$242,325
Special Fuel Tax	116,695	118,433	114,739	115,300	116,200
Less: Administration	(1,490)	(1,569)	(1,256)	(1,340)	(1,340)
Refunds	(1,222)	(1,218)	(1,329)	(1,300)	(1,320)
Ethanol Exemption (7% Net Fuel Tax)	(6,233)	(6,324)	(6,133)	(6,000)	(6,000)
Net Special Fuel Tax	\$107,750	\$109,323	\$106,020	\$106,660	\$107,540
Passenger Cars and Trucks	107,973	98,008	102,593	103,290	105,273
State Truck Registration	70,353	75,387	79,334	79,930	80,150
Special Trip Permits	2,646	3,012	2,461	2,500	2,550
Misc. Registration and Plate Fees	199	150	166	167	169
Reports, Fines and Interest	3,899	3,980	4,490	3,505	3,505
Operators Licenses	5,615	4,590	5,074	5,150	5,250
Total User Revenue to Distribute**	\$533,557	\$532,356	\$534,890	\$538,527	\$546,761
To Locals	\$205,214	\$206,772	\$209,007	\$213,300	\$217,600
Local Highway Technical Assistance Council	669	674	676	660	663
30% to Cities	61,363	61,829	62,499	63,792	65,081
70% to Counties and Highway Districts	143,181	144,268	145,832	148,848	151,856
To Idaho State Police*	\$20,523	\$16,455	\$12,389	\$8,300	\$4,200
To Idaho Transportation Department (ITD)	\$307,821	\$309,129	\$313,493	\$316,927	\$324,961
7% Fuel Tax to ITD	19,551	19,784	19,404	19,200	19,500
Revenue to ITD Including 7% Fuel Tax	\$327,372	\$328,914	\$332,898	\$336,127	\$344,461
Fuel Tax Rates (Cents Per Gallon)***					
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.