



COMPTROLLER  
*of* MARYLAND  
*Serving the People*

---

---

# **Motor Fuel Tax And Motor Carrier Tax (IFTA) Annual Report**

---

---

Fiscal Year 2023



Brooke E. Lierman

Comptroller of Maryland



**Brooke E. Lierman**  
*Comptroller*

**To Interested Members of the Motor Fuel and Motor Carrier Industries:**

I am pleased to present the annual report for Motor Fuel Tax and Motor Carrier Tax “IFTA” for Fiscal Year 2023

This report furnishes general information and data about the administration, collection and distribution of Motor Fuel Tax revenue and Motor Carrier Tax “IFTA” revenue.

If you need further information, please contact my staff at 410-260-7980 and we will be happy to help you.

Sincerely,

Brooke E. Lierman

Comptroller of Maryland

---

# Table of Contents

---

I.	<b>Introduction</b>	1-4
II.	<b>Administration</b>	
	Motor Fuel Tax and Motor Carrier Tax Regulation	5
	Maryland Motor Fuel Tax Rates	6
	Audits and Tax Administration	7
III.	<b>Gallonage</b>	
	Taxable Gallonage Sales	8
	Adjustments to Gross Gallonage	9
	Taxable Gallonage Summary	10
	Taxable Gallonage - FY 2022 and FY 2023	11
IV.	<b>Aviation Fuel - Gallonage and Revenue</b>	12
V.	<b>Revenue</b>	
	Motor Fuel Tax Gross Revenue	13
	Other Gross Revenue	14
	Other Revenue - Floor Tax	15
	Other Gross revenue SUTE & CPI	16
	"IFTA" Motor Carrier Tax Gross Revenue	17
	Motor Fuel Tax and Motor Carrier Tax "IFTA"	18
	Gross Revenue Summary - FY 2022	
VI.	<b>Adjustments to Gross Revenue (Deductions)</b>	19
VII.	<b>Revenue Distribution</b>	
	Motor Fuel Tax and Motor Carrier Tax "IFTA"	20
	Revenue and Distribution	
	Net Motor Fuel Tax Revenue and Distribution	21
VIII.	<b>Historical Data and Statistics</b>	
	Historical Gallonage Sales	22
	Historical Net Tax Revenue Summary	23
	Historical Distribution Summary	24
	History of Motor Fuel Tax Rates	25
	History of Motor Fuel Tax and Motor Carrier Tax	26

# Introduction

The Revenue Administration Division of the Comptroller of Maryland is responsible for collecting the motor fuel tax and motor carrier tax, and the Field Enforcement Bureau is responsible for regulation and enforcement of the State's motor fuel tax and motor carrier tax laws.

This annual report provides data and statistics about the tax collection function of the Revenue Administration Bureau and the regulatory function of the Field Enforcement Bureau. All information in this report, including but not limited to revenue, permits, and other regulatory activities are for fiscal year 2023: July 1, 2022 through June 30, 2023.

## **Taxes**

For fiscal year 2023, the Motor Fuel Tax rate increased on July 1, 2022 for each gallon of the following: gasoline other than aviation gasoline, special fuel other than clean-burning fuel or turbine fuel, and gasoline-equivalent of clean-burning fuel except electricity. Tax-General Article, § 9-305 establishes the motor fuel tax rate.

In general, after paying refunds, administrative costs of the Comptroller, transfers to the Waterway Improvement Fund, and a certain percentage to the Chesapeake Bay 2010 Trust Fund, motor fuel taxes are distributed to the Gasoline and Motor Vehicle Revenue Account of the Transportation Trust Fund. Further details are in this report about motor fuel tax revenue distribution.

The Maryland Motor Carrier Tax is imposed at the same rate as the motor fuel tax rate for each type of motor fuel used. It is a fuel use tax on motor carriers who travel on Maryland highways. Motor carrier tax revenue and fees collected under Title 9 of the Tax-

General Article are distributed to the Gasoline and Motor Vehicle Revenue Account of the Transportation Trust Fund.

## **Revenue**

Total gross revenue from motor fuel tax and motor carrier taxes, motor carrier temporary permit fees, and other revenue for fiscal year 2023 was \$1,345,446,118. Compared to fiscal year 2022, fiscal year 2023 tax revenues indicate the following changes: 28.9% increase in gasoline taxes; a 24.9% increase in special fuel taxes; a 6.5 % decrease in aviation fuel taxes; a 3.3% decrease in motor carrier taxes for Maryland-based commercial vehicles; a 16.5% decrease in motor carrier taxes collected for commercial vehicles based in other jurisdictions, and a 12.1% increase in motor carrier temporary permit fees. There was an overall increase of 15.8% in gross motor fuel tax and motor carrier tax revenues.

There are no fees for motor fuel licenses or registrations, or for IFTA licenses.

## Taxation and Regulation

### Motor Fuel

The Maryland motor fuel tax is an excise tax on motor fuel purchased for the purpose of propelling a motor vehicle or turbine-powered aircraft. Motor fuel is defined as gasoline or special fuel. Gasoline is a product used as fuel in a spark ignited internal combustion engine. The Comptroller may designate a product as gasoline, such as ethanol.

Special fuel is a product usable as fuel in an internal combustion engine, such as diesel fuel, and it also includes clean-burning fuel used for motor vehicle propulsion, such as natural gas, hydrogen, or a fuel that contains at least 85% ethanol.

Aviation fuel is defined as aviation gasoline, or turbine fuel (jet fuel).

The definition of motor fuel is important as it determines the motor fuel tax rate, what type of license is required, and whether or not an exemption certificate may be issued.

Other than the exemptions listed in § 9-303 and § 9-304 of the Tax-General Article, a tax is imposed on motor fuel. The rules governing when the motor fuel tax is imposed are different for gasoline and special fuel. Gasoline is subject to the motor fuel tax, unless a nontaxable use can be claimed for a refund under the particular exceptions in Tax-General Article § 13-901 related to certain public, governmental, and commercial purposes. In contrast, special fuel may not be subject to tax if the purchaser has an exemption certificate. Exemption certificates are not issued for gasoline.

Pursuant to Tax-General Article, § 9-314(a), the motor fuel tax on gasoline is paid by either: (1) the licensed Class B dealer who first receives gasoline imported into Maryland; (2) any other dealer who uses the gasoline, or first sells the gasoline in Maryland to a buyer

other than a licensed dealer authorized to acquire gasoline without paying the motor fuel tax; or (3) any other person who acquires gasoline on which the motor fuel tax has not been paid. Gasoline is essentially taxed on first sale, or import.

Special fuel, which was not separately defined until 1988, is subject to the motor fuel tax when a special fuel seller delivers the fuel into a tank from which a motor vehicle can be fueled unless the person who uses or resells the special fuel has an exemption certificate. The tax is imposed when a special fuel user operates a motor vehicle on a public highway using special fuel; or when a person acquires special fuel without an exemption certificate; or when the motor fuel tax has not been paid.

The motor fuel tax on turbine fuel is imposed on the turbine fuel seller who delivers turbine fuel into the fuel supply tank of a turbine-powered aircraft, or any other person who acquires turbine fuel not tax-paid and without an exemption certificate.

There is an on-line service called "Motor Fuel License Inquiry" and "Special Fuel Exemption Inquiry" on the Comptroller's website that can be used to determine whether a business has a motor fuel license or a seller or user of special fuel has an exemption certificate.

Motor fuel that is exported or sold for exportation from Maryland is not subject to the motor fuel tax.

### Discounts or Cost of Collection Allowances

Under Tax-General Article, § 9-308, a licensed gasoline dealer, special fuel seller, special fuel user, or turbine fuel seller shall file monthly tax returns and pay the motor fuel tax.

A licensed dealer or licensed special fuel seller must deduct as a discount 0.5% of the 1<sup>st</sup> 10 cents of the motor fuel tax on each gallon of motor fuel, if the dealer or seller is not taking an allowance for evaporation, shrinkage, and handling. The discount compensates the

licensed dealer and licensed special fuel seller for expenses incurred in keeping records, collecting and paying the tax, and preparing reports. Discounts do not apply to aviation gasoline. This discount must be allocated and passed on to subsequent purchasers as provided in Tax-General Article, § 9-315(b)(2).

### **Exemption Certificates**

A holder of an exemption certificate may acquire in bulk special fuel or turbine fuel without paying the motor fuel tax from a licensed special fuel seller or turbine fuel seller. Sellers of kerosene and propane at retail may obtain exemption certificates if this is the only fuel sold, the fuel is sold for a nontaxable use, all other special fuels are purchased tax-paid from the supplier, or the seller is a licensed special fuel seller. Regulations related to exemption certificates are found in the Code of Maryland Regulations (COMAR) 03.03.01.16.

## **MOTOR CARRIER TAX**

Tax-General Article, § 9-204 provides that the rate of the motor carrier tax for each gallon used by a commercial motor vehicle on a highway is the motor fuel tax rate for the type of motor fuel used for each gallon. Exceptions to what constitutes a “commercial motor vehicle” are found in Tax-General Article, § 9-201(b).

### **International Fuel Tax Agreement (“IFTA”)**

Pursuant to the authority granted by Tax-General Article § 9-205, Maryland was approved in 1995 as a member jurisdiction of the International Fuel Tax Agreement (“IFTA”). Maryland’s IFTA membership became effective January 1, 1996, and the State currently continues to be a member, which requires compliance with the IFTA Articles of Agreement, IFTA Procedures Manual, and IFTA Audit Manual.

The IFTA Agreement applies to the fuel use taxation, registration, and reporting requirements of motor carriers. However, various provisions of the IFTA Agreement permit Maryland as a base jurisdiction to determine the rules and procedures according to Maryland law. Therefore, the motor carrier tax statute found in Tax-General Article, Title 9, Subtitle 2 must be considered in conjunction with the IFTA Agreement.

Three concepts are fundamental to IFTA: (1) base jurisdiction; (2) state sovereignty; and (3) uniformity.

(1) One license and one base jurisdiction is a core principle of IFTA. Maryland as an IFTA member means that it is a base jurisdiction for motor carriers with a vehicle registration in the State. The base jurisdiction concept allows a licensee to report and pay motor carrier taxes to Maryland for distribution to other member jurisdictions in which the licensee traveled and incurred motor fuel use tax liability.

(2) State sovereignty allows each member jurisdiction to retain its authority to impose and administer the motor carrier tax as it determines. By entering into IFTA, Maryland has not relinquished any substantive tax authority.

(3) Uniform IFTA rules and procedures facilitate the collection and disbursement of multistate fuel taxes, promoting interstate travel and commerce.

Under IFTA, the motor carrier tax and exemptions from tax are determined by the laws of the base jurisdiction. In Maryland, there are no exempt miles for the motor carrier tax; however, the tax is not imposed on commercial motor vehicles which are leased from another motor carrier who is responsible for the payment of the motor carrier tax, or those who operate a motor carrier under a trip permit.

The calculation used to compute the amount of motor fuel use in Maryland involves

two computations: (1) average fleet miles for each gallon; and (2) total miles the motor carrier's fleet travels on Maryland highways. To compute the average fleet miles for each gallon, a fraction is used, the numerator of which is the total miles that the motor carrier's entire fleet travels in all states; and the denominator of which is the total gallons of motor fuel used. This fraction is then divided into the total miles the motor carrier's fleet travels on Maryland highways.

The following is an example of how to calculate the motor carrier tax:

- (1) Total miles in all states: 1,000
- 
- Total gallons of motor fuel used: 100
- = 10 Average Fleet MPG
- (2) Total miles traveled in Maryland: 500  
Calculate Maryland taxable fuel use:  
 $500 \div 10 = 50$  Maryland taxable gallons

If the motor fuel used is diesel, the 50 taxable fuel use gallons are taxed at a rate of 47.75 cents for each gallon, or \$ 23.88. The motor carrier tax in the amount of \$ 23.88 on the 50 gallons can be reduced by a credit for tax-paid gallons purchased in Maryland.

### **Credits and Refunds**

An IFTA licensee may receive credit or a refund for tax-paid purchases of fuel used outside the jurisdiction where the fuel was purchased. Tax-paid purchases to other member jurisdictions can be reported as credits on the licensee's IFTA Quarterly Fuel Use Tax Return. Refunds will be made only after all tax liabilities, including audit assessments, have been satisfied to all member jurisdictions.

---

## MOTOR FUEL TAX & MOTOR CARRIER TAX REGULATION

---

The Comptroller of Maryland is responsible for administering and enforcing the following provisions of the Annotated Code of Maryland:

Business Regulation Article, Title 10: Motor Fuel and Lubricants  
Tax-General Article, Title 9, Subtitle 2: Motor Carrier Tax  
Tax-General Article, Title 9, Subtitle 3: Motor Fuel Tax

Motor fuel is defined as: (1) Gasoline; or (2) Special Fuel. The following types of motor fuel are regulated by the Comptroller:

<u>Gasoline</u>	<u>Special Fuel</u>
Gasoline	Diesel Fuel
Ethanol	Biodiesel Fuel
	Natural Gas
<u>Aviation Fuel</u>	Kerosene
Aviation Gasoline	Propane
Turbine Fuel – Jet Fuel	Fuel Oil
	Hydrogen

Motor carriers, or commercial motor vehicles, are subject to the Articles of the International Fuel Tax Agreement (“IFTA”), and the laws and regulations of Title 9, Subtitle 2 of the Tax-General Article, Annotated Code of Maryland.

### Licenses, Permits, and other Registrations

(1)	Gasoline Dealer Licenses	247
(2)	Distributor Licenses	26
(3)	Special Fuel Seller Licenses	409
(4)	Special Fuel User Licenses	81
(5)	Special Fuel Tax Exemption Certificates	16,251
(6)	Aviation Gasoline or Turbine Fuel Licenses	66
(7)	Motor Fuel Inspection Registrations	8,832
(8)	Petroleum Transporter Registrations	804
(9)	IFTA Licenses	6,367
(10)	IFTA Decals	47,525

## Maryland Fuel Tax Rates

Type of Motor Fuel	Rate as of July 1, 2023	Description
Gasoline	\$.470 per gallon	Ethanol is designated as gasoline
Special Fuel	\$.4775 per gallon	Clear diesel, clear kerosene, and biodiesel
Aviation Gasoline and Turbine Fuel	\$.07 per gallon	Used to power aircraft
Dyed Kerosene, dyed diesel, fuel oil	Tax Free	Dyed fuel is for non-highway use and home heating. Use on public highway prohibited.
Propane, Compressed Natural Gas (CNG), Liquefied Natural Gas (LNG), liquefied petroleum gas (LPG), hydrogen	\$.470 per gasoline-equivalent gallon	Clean-burning fuels

---

## Audits and Tax Administration

---

### *Field Audits:*

---

---

	<b>MOTOR FUEL</b>	<b>IFTA</b>
Completed audits	18	112
Assessments:		
Tax	\$1,146,881	\$140,945
Penalty	174,523	14,167
Interest	382,142	9,182
Total Tax Assessments:	<u>\$1,703,546</u>	<u>\$164,294</u>

### *Internal Audits:*

---

---

Crosscheck: Dealers, Special Fuel Sellers, and Users	-	-
<i>Tax Returns Processed:</i>	<u>11,581</u>	<u>23,796</u>

## Taxable Gallonage Sales

### *Gasoline Dealers and Special Fuel Sellers and Users*

Reporting Period	Gasoline Dealers	Special Fuel Sellers & Users	Total Taxable Gallons Sold
Jul-22	217,825,805	46,459,014	264,284,819
Aug-22	225,183,421	47,486,672	272,670,093
Sep-22	214,612,753	46,300,332	260,913,085
Oct-22	216,937,842	41,375,476	258,313,319
Nov-22	205,507,319	46,362,288	251,869,607
Dec-22	220,714,040	42,907,251	263,621,291
Jan-23	201,876,999	43,619,174	245,496,173
Feb-23	198,682,273	44,942,823	243,625,096
Mar-23	208,756,836	46,712,374	255,469,210
Apr-23	223,123,440	43,524,022	266,647,461
May-23	227,395,649	46,140,707	273,536,356
Jun-23	197,349,582	39,481,804	236,831,386
<b>TOTAL:</b>	<b>2,557,965,959</b>	<b>535,311,937</b>	<b>3,093,277,896</b>

**Note:** Motor fuel tax must be reported and paid by the last day of the month following the month in which motor fuel is sold or used in Maryland. Tax-General Article, § 9-308(a)(1), Annotated Code of Maryland.

## Adjustments to Gross Gallonage

	Temperature and Stock Gallonage Adjustments (1)			Federal Exempt Gallonage	Cost of Collection Allowances (2)		
	Gasoline Dealer	Special Fuel Seller and User	TOTAL	TOTAL	Gasoline Dealer	Special Fuel Seller	TOTAL
<b>Jul-22</b>	106,458	169,212	275,670	71,697	\$ 128,386	\$ 26,266	\$ 154,652
<b>Aug-22</b>	30,568	210,632	241,200	74,868	103,692	27,058	130,750
<b>Sep-22</b>	17,494	919,916	937,410	57,691	103,386	26,052	129,438
<b>Oct-22</b>	161,873	436,417	598,290	72,163	119,662	25,368	145,030
<b>Nov-22</b>	55,772	146,170	201,942	65,269	86,658	23,663	110,321
<b>Dec-22</b>	89,039	872,062	961,101	55,883	126,660	25,904	152,564
<b>Jan-23</b>	186,637	615,700	802,337	44,166	95,147	24,549	119,696
<b>Feb-23</b>	140,290	146,359	286,649	57,509	109,368	25,278	134,646
<b>Mar-23</b>	60,096	247,271	307,367	32,424	88,129	24,269	112,398
<b>Apr-23</b>	75,427	1,158,276	1,233,703	67,363	117,571	27,723	145,294
<b>May-23</b>	75,345	136,361	211,706	32,801	115,863	27,720	143,583
<b>Jun-23</b>	44,980	133,516	178,496	54,641	96,276	26,047	122,323
<b>TOTAL</b>	<b>1,043,979</b>	<b>5,191,892</b>	<b>6,235,871</b>	<b>686,475</b>	<b>\$ 1,290,798</b>	<b>\$ 309,897</b>	<b>\$ 1,600,695</b>

**Notes:**

(1) Gallonage allowance for evaporation, shrinkage, and handling.

(2) Under Tax-General Article, § 9-315(a), a licensed gasoline dealer or licensed special fuel seller shall deduct 0.5% of the 1st 10 cents of the motor fuel tax on each gallon of motor fuel as a discount. A certain portion of the discount, or cost of collection allowance, must be allocated and passed-on by the licensed dealer and licensed special fuel seller in accordance with Tax-General Article, § 9-315(b)(2).

## Taxable Gallonage Summary

	<b>Gallons</b>
<b>Gross Gallons Reported:</b>	<b>3,093,277,896</b>
<i>Less Adjustments:</i>	
Temperature & Stock Adjustments	6,235,871
Federal Exempt Purchases	686,475
Cost of Collection Allowance	4,750,081
<i>Total Adjustments</i>	<i>11,672,427</i>
<b>Taxable Gallons:</b>	<b>3,081,605,469</b>
Gasoline Dealers	2,557,965,959
Special Fuel Sellers and Users	535,311,937
<b>Gross Gallons Reported:</b>	<b>3,093,277,896</b>

<b>Aviation Fuel Sellers - Taxable Gallons:</b>	<b>12,840,708</b>
---	-------------------



---

## AVIATION FUEL

---

Aviation Fuel is: (1) aviation gasoline; or (2) turbine fuel, both used to propel aircraft.

**2023 Aviation Fuel Sales (Gallons) : 12,840,708**

<b>Taxable Gallonage: FY 2022 and FY 2023</b>		
Month	2022	2023
July	1,398,493	1,245,423
August	963,748	1,061,563
September	1,351,022	1,285,350
October	1,909,951	1,049,867
November	1,264,421	1,022,441
December	961,998	1,139,878
January	737,983	958,346
February	782,898	959,597
March	904,503	727,446
April	957,087	1,343,703
May	1,160,665	1,087,517
June	1,346,682	959,577
<b>TOTALS:</b>	<b>13,739,451</b>	<b>12,840,708</b>
% change prior year	3.2%	-6.5%

<b>Aviation Fuel Tax Gross Revenue - FY 2023</b>		
July	\$	87,180
August		74,309
September		89,975
October		73,491
November		71,571
December		79,791
January		67,084
February		67,172
March		50,921
April		94,059
May		76,126
June		67,170
<b>TOTAL:</b>	<b>\$</b>	<b>898,849</b>
% change prior year		-6.5%



---

## Other Gross Revenue

---



---

### Motor Carrier Temporary Permit Fees

---

Jul-22	\$	16,416
Aug-22		22,800
Sep-22		16,616
Oct-22		-
Nov-22		15,200
Dec-22		22,800
Jan-23		38,000
Feb-23		30,400
Mar-23		15,200
Apr-23		-
May-23		22,800
Jun-23		-
<b>TOTAL:</b>		<b>\$ 200,232</b>

% change prior year	12.1%
---------------------	-------

---

### Motor Fuel Tax - Penalties and Interest

---

		<u>Penalty</u>		<u>Interest</u>
Jul-22	\$	11,489	\$	1,870
Aug-22		58,306		5,006
Sep-22		58,731		5,261
Oct-22		62,632		6,144
Nov-22		64,636		7,120
Dec-22		24,909		3,242
Jan-23		120,491		29,678
Feb-23		66,350		25,423
Mar-23		25,184		54,995
Apr-23		30,409		14,155
May-23		2,286		32,000
Jun-23		11,877		1,880
<b>TOTAL:</b>		<b>\$ 537,300</b>	<b>\$</b>	<b>186,774</b>

% change prior year	12.4%		-16.5%
---------------------	-------	--	--------

---

---

**Other Gross Revenue - Floor Tax**

---

---

**Floor Tax**

---

Jul-22	\$ 352,722
Aug-22	23,336
Sep-22	983
Oct-22	2,144
Nov-22	6,826
Dec-22	-
Jan-23	-
Feb-23	33,494
Mar-23	-
Apr-23	2,361
May-23	424
Jun-23	722,556
<b>TOTAL:</b>	<b>\$ 1,144,846</b>

% change prior year -88.9%

## Other Gross Revenue - SUTE & CPI

<b>SUTE &amp; CPI</b>	
Jul-22	\$ 50,742,685
Aug-22	52,352,658
Sep-22	50,095,313
Oct-22	49,596,157
Nov-22	48,358,965
Dec-22	50,615,289
Jan-23	47,135,265
Feb-23	46,776,019
Mar-23	49,050,088
Apr-23	51,196,313
May-23	52,518,981
Jun-23	45,471,625
<b>TOTAL:</b>	<b>\$ 593,909,358</b>

% change prior year

61.5%

---

## "IFTA" Motor Carrier Tax Gross Revenue

---

	<u>Maryland-Based Motor Carriers</u>	<u>Motor Carriers Based - Other Jurisdictions</u>	
Jul-22	\$ 1,454,144	\$ -	
Aug-22	111,483		
Sep-22	493,303	-	
Oct-22	1,207,097	221,251	
Nov-22	132,619	-	
Dec-22	578,238	-	
Jan-23	1,066,219	179,012	
Feb-23	85,091	-	
Mar-23	420,379	-	
Apr-23	1,026,525	441,974	
May-23	87,962	-	
Jun-23	690,512	-	
<b>TOTAL:</b>	<b>\$ 7,353,572</b>	<b>\$ 842,237</b>	
% change prior year	-3.3%	-16.5%	

**MOTOR FUEL TAX AND MOTOR CARRIER TAX "IFTA"  
GROSS REVENUE SUMMARY - FY 2023**

Motor Fuel Tax Revenue:	
Gasoline Dealers	\$ 1,099,937,135
Special Fuel Sellers and Users	234,345,172
<b>Total Motor Fuel Tax Revenue:</b>	<b>\$ 1,334,282,307</b>

IFTA Revenue:	
Maryland-Based	\$ 7,353,572
Based-Other Jurisdictions	842,237
<b>Total IFTA Revenue:</b>	<b>\$ 8,195,809</b>

Motor Fuel Tax Revenue	\$ 1,334,282,307
IFTA Revenue	8,195,809
Aviation Fuel Revenue	898,849
Floor Tax Revenue	1,144,846
Motor Carrier Temporary Permit Revenue	200,232
Miscellaneous Revenue: Penalties and Interest	724,075
<b>Total Gross Revenue:</b>	<b>\$ 1,345,446,118</b>

Total Gross Revenue - % change prior year

15.8%

## Adjustments to Gross Revenue

### Motor Fuel Tax Refunds

Jul-22	\$	5,981,430
Aug-22		832,140
Sep-22		2,108,510
Oct-22		603,334
Nov-22		1,364,813
Dec-22		1,489,408
Jan-23		4,854,512
Feb-23		1,487,949
Mar-23		4,447,269
Apr-23		5,410,710
May-23		1,300,826
Jun-23		1,332,585
<b>TOTAL:</b>	<b>\$</b>	<b>31,213,486</b>
% change prior year		17.1%

### IFTA Tax Refunds to Other Jurisdictions

Jul-22	\$	2,111,126
Aug-22		1,213,703
Sep-22		-
Oct-22		2,707,781
Nov-22		593,605
Dec-22		
Jan-23		2,271,172
Feb-23		34,795
Mar-23		-
Apr-23		1,777,970
May-23		503,887
Jun-23		
<b>TOTAL:</b>	<b>\$</b>	<b>11,214,039</b>
% change prior year		-2.2%

### Administration Expenses

Jul-22	\$	1,640,192
Aug-22		837,099
Sep-22		885,141
Oct-22		1,003,780
Nov-22		932,737
Dec-22		1,565,338
Jan-23		2,232,406
Feb-23		1,365,345
Mar-23		928,987
Apr-23		1,061,532
May-23		-
Jun-23		6,083,694
<b>TOTAL:</b>	<b>\$</b>	<b>18,536,251</b>
% change prior year		-29.8%

**MOTOR FUEL TAX AND MOTOR CARRIER TAX (IFTA) REVENUE AND DISTRIBUTION**

	<i>Gross Motor Fuel Tax Revenue</i>	<i>Motor Fuel Tax Refunds</i>	<i>IFTA Tax Distribution to Other Jurisdictions</i>	<i>IFTA Tax Revenue and Motor Carrier Permit Fees to TTF</i>	<i>Floor Tax Revenue</i>	<i>SUT and CPI Purchases</i>	<i>Administrative Expenses</i>	<i>Net Aviation Fuel Tax Revenue to TTF</i>	<i>Distribution to Transportation Trust Fund - Tax Increase Factor to TTF</i>	<i>Net Revenue Available for Distribution</i>
Jul-22	\$ 115,121,881	\$ 5,981,430	\$ 2,111,126	\$ 1,470,560	\$ 352,722	50,742,685	\$ 1,640,192	\$ 87,180	\$ 11,380,057	\$ 41,355,929
Aug-22	117,081,520	832,140	\$ 1,213,703	134,283	23,336	52,352,658	837,099	74,309	13,295,868	48,318,124
Sep-22	112,422,009	2,108,510	-	509,919	983	50,095,313	885,141	89,975	12,673,990	46,058,178
Oct-22	112,182,861	603,334	2,707,781	1,428,348	2,144	49,596,157	1,003,780	73,491	12,250,100	44,517,726
Nov-22	108,194,011	1,364,813	593,605	147,819	6,826	48,358,965	932,737	71,571	12,239,277	44,478,398
Dec-22	113,597,076	1,489,408	-	601,038	-	50,615,289	1,565,338	79,791	12,784,918	46,461,294
Jan-23	106,654,495	4,854,512	2,271,172	1,283,231	-	47,135,265	2,232,406	67,084	10,533,034	38,277,791
Feb-23	104,672,918	1,487,949	34,795	115,491	33,494	46,776,019	1,365,345	67,172	11,823,871	42,968,782
Mar-23	110,002,374	4,447,269	-	435,579	-	49,050,088	928,987	50,921	11,887,935	43,201,595
Apr-23	115,794,381	5,410,710	1,777,970	1,468,499	2,361	51,196,313	1,061,532	94,059	11,821,774	42,961,163
May-23	117,367,678	1,300,826	503,887	110,762	424	52,518,981	-	76,126	13,564,030	49,292,642
Jun-23	112,354,914	1,332,585	-	690,512	722,556	45,471,625	6,083,694	67,170	12,513,138	45,473,634
<b>TOTAL:</b>	<b>\$ 1,345,446,118</b>	<b>\$ 31,213,486</b>	<b>\$ 11,214,039</b>	<b>\$ 8,396,041</b>	<b>\$ 1,144,846</b>	<b>\$ 593,909,358</b>	<b>\$ 18,536,251</b>	<b>\$ 898,849</b>	<b>\$ 146,767,992</b>	<b>\$ 533,365,256</b>

**Note:** "TTF" means the Gasoline and Motor Vehicle Revenue Account of the Transportation Trust Fund

**Revenue and Distribution Summary**

<b>Gross Motor Fuel Tax Revenue:</b>	<b>\$ 1,345,446,118</b>
<b>Less Deductions:</b>	
Motor Fuel Tax Refunds	\$ 31,213,486
IFTA Tax Refund- Other Jurisdictions	11,214,039
Administrative Expenses	18,536,251
IFTA Tax and Motor Carrier Fees	8,396,041
Floor Tax Revenue	1,144,846
Aviation Fuel Tax	898,849
Motor Fuel Tax - Tax Increase Factor	146,767,992
SUT and CPI Purchases	593,909,358
<b>Total Deductions:</b>	<b>812,080,862</b>
<b>Net Motor Fuel Tax Revenue:</b>	<b>\$ 533,365,256</b>

## Net Motor Fuel Tax Revenue and Distribution

Distribution pursuant to Tax-General Article, § 2- 1104:	Water Way Improvement Fund (balance of 0.5%)	Chesapeake Bay 2010 Trust Fund (balance of 2.3%)	Transportation Trust Fund (balance all remaining motor fuel tax revenue)
Jul-22	\$ 206,780	\$ 951,186	\$ 40,197,963
Aug-22	241,590	1,111,316	46,965,218
Sep-22	230,291	1,059,338	44,768,549
Oct-22	222,589	1,023,908	43,271,230
Nov-22	222,392	1,023,003	43,233,003
Dec-22	232,306	1,068,610	45,160,378
Jan-23	191,389	880,389	37,206,013
Feb-23	214,844	988,282	41,765,656
Mar-23	216,008	993,637	41,991,950
Apr-23	214,806	988,107	41,758,250
May-23	246,463	1,133,731	47,912,448
Jun-23	227,368	1,045,893	44,200,372
<b>TOTAL:</b>	<b>\$ 2,666,825</b>	<b>\$ 12,267,400</b>	<b>\$ 518,431,031</b>

Total Distributions - Gasoline and Motor Vehicle Revenue Account - Transportation Trust Fund:	
IFTA Taxes: Maryland-Based Motor Carriers	\$ 7,353,572
IFTA Taxes: Other Jurisdictions	842,237
Motor Carrier Temporary Permit Fees	200,232
Aviation Fuel Tax Revenue	898,849
Floor Tax Revenue	1,144,846
SUT and CPI Purchases	593,909,358
Tax Increase Distribution	146,767,992
Balance Net Motor Fuel Tax Revenue	518,431,031
<b>TOTAL:</b>	<b>\$ 1,269,548,117</b>

**Notes:**

(1) Tax-General Article, § 2-1101 requires that all motor carrier tax revenue and fees collected under Title 9 be distributed to the Gasoline and Motor Vehicle Revenue Account of the Transportation Trust Fund.

(2) Tax-General Article, § 2-1103(1) requires that all aviation fuel tax revenue be distributed to the Gasoline and Motor Vehicle Revenue Account of the Transportation Trust Fund.

(3) Tax-General Article, § 2-1104(b) requires that for each fiscal year beginning on or before July 1, 2015 2.3% be distributed to the Chesapeake Bay 2010 Trust Fund. Tax-General Article, § 2-1104(a)(2) requires that all remaining motor fuel tax revenue, after payment of refunds for motor fuel tax and motor carrier tax, administration expenses, and a certain percentage distribution of motor fuel tax revenue to the Gasoline and Motor Vehicle Revenue Account of the Transportation Trust Fund pursuant to Tax-General Article, § 2-1103(2), be distributed to the Gasoline and Motor Vehicle Revenue Account of the Transportation Trust Fund. (Tax factor is 0.215793)

## Historical Gallonage Summary

*Gasoline Dealers and Special Fuel Sellers and Users*

Fiscal Year	Gasoline	Special Fuel	Taxable	Federal Tax Exempt	Total Sales
2009	2,683,201,587	471,350,794	3,154,552,381	1,618,485	3,156,170,866
2010	2,649,962,586	473,125,049	3,123,087,635	1,734,158	3,124,821,793
2011	2,663,947,214	470,975,730	3,134,922,944	2,473,163	3,137,396,107
2012	2,682,363,515	466,912,244	3,149,275,759	1,758,620	3,151,034,379
2013	2,788,698,777	462,225,124	3,250,923,901	1,703,916	3,252,627,817
2014	2,742,981,644	467,036,533	3,210,018,177	1,341,453	3,211,359,630
2015	2,790,086,072	491,605,161	3,281,691,233	2,075,937	3,283,767,170
2016	2,812,904,690	499,375,562	3,312,280,252	1,532,756	3,313,813,008
2017	2,818,300,173	507,945,661	3,326,245,834	1,508,059	3,327,753,893
2018	2,768,412,913	525,434,375	3,293,847,288	1,384,325	3,295,231,613
2019	2,782,038,751	529,399,191	3,311,437,942	1,196,883	3,312,634,825
2020	2,517,879,622	508,063,939	3,025,943,561	993,614	3,026,937,175
2021	2,371,065,994	514,220,777	2,885,286,772	1,018,202	2,886,304,974
2022	2,364,526,038	509,091,298	2,873,617,336	881,916	2,874,499,252
2023	2,557,965,959	535,311,937	3,093,277,896	686,475	3,093,964,371

## Historical Net Tax Revenue Summary

*(Dollars in thousands)*

	FY 2009	FY 2010	FY 2011	FY 2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	% Change Prior Year
<b>Gasoline Dealer Tax</b>	\$ 634,729	\$ 622,741	\$ 626,028	\$ 630,349	\$ 655,344	\$ 740,808	\$ 804,495	\$ 909,623	\$ 944,127	\$ 935,723	\$ 982,059	\$ 924,061	\$ 860,696	\$ 963,956	\$ 1,099,937	14.1%
<b>Special Fuel Seller Tax</b>	110,938	114,733	114,212	113,226	112,090	129,605	145,555	165,286	173,971	181,537	190,848	190,269	190,518	187,600	234,345	24.9%
<b>Aviation Fuel Sellers Tax</b>	744	945	665	670	976	1,017	1,075	832	1,198	796	711	637	931	961	898	-6.6%
<b>Motor Carrier Temporary Permits</b>	147	118	181	147	134	176	109	101	189	177	181	183	162	178	200	12.4%
<b>Other Revenue</b>	206	514	260	276	2,184	1,426	3,691	2,990	2,002	900	923	1,162	520	701	724	3.3%
<b>Motor Fuel Tax Refunds</b>	(14,979)	(16,794)	(14,880)	(14,257)	(27,745)	(65,080)	(36,444)	(66,433)	(48,093)	(34,538)	(34,897)	(38,219)	(26,653)	(37,666)	(31,213)	-17.1%
<b>Net Revenue Subtotal:</b>	<b>\$ 731,785</b>	<b>\$ 722,257</b>	<b>\$ 726,466</b>	<b>\$ 730,411</b>	<b>\$ 742,983</b>	<b>\$ 807,952</b>	<b>\$ 918,481</b>	<b>\$ 1,012,399</b>	<b>\$ 1,073,394</b>	<b>\$ 1,084,595</b>	<b>\$ 1,139,825</b>	<b>\$ 1,078,093</b>	<b>\$ 1,026,174</b>	<b>\$ 1,115,730</b>	<b>\$ 1,304,891</b>	<b>17.0%</b>
<b>IFTA Tax Revenue</b>	11,239	7,756	5,112	4,729	4,526	6,357	6,321	6,331	6,310	6,391	7,087	6,114	6,924	8,612	8,195	-4.8%
<b>IFTA Tax Refunds - Other Jurisdictions</b>	(6,918)	(3,824)	(2,296)	(1,576)	(1,952)	(1,396)	(1,214)	(862)	(1,205)	(7,138)	(7,043)	(7,907)	(1,322)	(10,971)	(11,214)	2.2%
<b>Net Tax Revenue</b>	<b>\$ 736,106</b>	<b>\$ 726,189</b>	<b>\$ 729,282</b>	<b>\$ 733,564</b>	<b>\$ 745,557</b>	<b>\$ 812,913</b>	<b>\$ 923,588</b>	<b>\$ 1,017,868</b>	<b>\$ 1,078,499</b>	<b>\$ 1,083,848</b>	<b>\$ 1,139,869</b>	<b>\$ 1,076,300</b>	<b>\$ 1,031,776</b>	<b>\$ 1,113,371</b>	<b>\$ 1,301,872</b>	<b>16.9%</b>

## Historical Distribution Summary

(Dollars in thousands)

	FY 2009	FY 2010	FY 2011	FY 2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023
Administrative Expenses	\$ 7,905	\$ 9,054	\$ 7,081	8,857	\$ 8,023	\$ 8,809	\$ 9,016	\$ 9,461	\$ 10,896	\$ 11,347	\$ 10,514	\$ 10,639	\$ 12,423	\$ 14,275	\$ 18,536
Waterways Improvement Fund (.3%)	-	-	-	-	-	2,681	2,862	2,775	2,850	2,846	2,864	2,585	2,487	2,788	2,666
Fisheries Research and Development Fund (.3%)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Fund - Chesapeake Bay Programs (2.3%)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Fund	6,500	8,386	5,000	5,000	5,000	5,000	5,000	4,625	-	-	-	-	-	-	-
Budget Restoration Fund	-	-	-	-	8,000	-	-	-	-	-	-	-	-	-	-
Chesapeake Bay 2010 Trust Fund (Remaining 2.3%)	6,416	4,409	7,055	7,971	174	7,333	8,169	8,139	13,113	13,092	13,178	11,891	11,442	12,827	12,267
<b>Gasoline &amp; Motor Vehicle Revenue Account:</b>															
Transportation Trust Fund	714,547	703,394	709,482	711,065	723,384	788,075	898,543	992,039	1,051,641	1,057,086	1,113,844	1,051,241	999,147	1,083,482	1,269,548
Transportation Trust Fund (Aviation)	737	945	663	670	976	1,017	1,076	832	1,198	796	711	637	931	961	898
<b>TOTAL:</b>	<b>\$ 736,105</b>	<b>\$ 726,188</b>	<b>\$ 729,281</b>	<b>\$ 733,563</b>	<b>\$ 745,557</b>	<b>\$ 812,915</b>	<b>\$ 924,666</b>	<b>\$ 1,017,871</b>	<b>\$ 1,079,698</b>	<b>\$ 1,085,167</b>	<b>\$ 1,141,111</b>	<b>\$ 1,076,993</b>	<b>\$ 1,026,430</b>	<b>\$ 1,114,333</b>	<b>\$ 1,303,915</b>

	FY 2009	FY 2010	FY 2011	FY 2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023
<b>Gasoline &amp; Motor Vehicle Revenue Account -</b>															
<b>Transportation Trust Fund:</b>															
Counties, Baltimore City, and Municipalities (30%)	\$ 214,364	\$ 73,856	\$ 60,306	\$ 60,441	\$ 61,488	\$ 66,986	\$ 76,376	\$ 84,323	\$ 89,389	\$ 89,852	\$ 94,677	\$ 89,355	\$ 84,927	\$ 92,096	\$ 107,912
Department of Transportation (70%)	500,183	492,376	485,995	487,080	495,518	539,831	615,502	679,547	720,374	724,104	762,983	720,100	684,416	742,185	869,640
General Fund	-	137,162	163,181	163,545	166,378	181,257	206,665	228,169	241,877	243,130	256,184	241,785	229,804	249,201	291,996
	<b>\$ 714,547</b>	<b>\$ 703,394</b>	<b>\$ 709,482</b>	<b>\$ 711,065</b>	<b>\$ 723,384</b>	<b>\$ 788,075</b>	<b>\$ 898,543</b>	<b>\$ 992,039</b>	<b>\$ 1,051,641</b>	<b>\$ 1,057,086</b>	<b>\$ 1,113,844</b>	<b>\$ 1,051,241</b>	<b>\$ 999,147</b>	<b>\$ 1,083,482</b>	<b>\$ 1,269,548</b>

- Notes:**
- (1) Gasoline and motor vehicle revenues are distributed to the Department of Transportation and local governments pursuant to §§ 8-402 and 8-403 of the Transportation Article, Annotated Code of MD.
  - (2) Chapter 484 (Senate Bill 141) - Budget Reconciliation and Financing Act of 2010 amended the allocation provision of § 8-402(c) of the Transportation Article as follows for FY 2010:
    - (i) 19.5% to General Fund; (ii) 70% to Department of Transportation; and (iii) balance, or 10.5%, to counties, municipalities, and Baltimore City.
  - (3) Chapter 397 (House Bill 72) - Budget Reconciliation and Financing Act of 2011 amended the allocation provision of § 8-402(c) of the Transportation Article as follows for FY2011:
    - (i) 23% to General Fund; (ii) 68.5% to Department of Transportation; and (iii) balance, or 8.5% to counties, municipalities, and Baltimore City.
  - (4) Tax-General Article, § 2-1104(b) requires that for each fiscal year beginning on or before July 1, 2015 that 2.3% be distributed to the Chesapeake Bay 2010 Trust Fund. 0.05 % IS distributed to Waterway fund Tax-General Article, § 2-1104(a)(2) requires that all remaining motor fuel tax revenue, after payment of refunds for motor fuel tax and motor carrier tax, administration expenses, and a certain percentage distribution of motor fuel tax revenue to the Gasoline and Motor Vehicle Revenue Account of the Transportation Trust Fund pursuant to Tax-General Article, § 2-1103(2), be distributed to the Gasoline and Motor Vehicle Revenue Account of the Transportation Trust Fund. (Tax factor is 0.215793)

**History of Motor Fuel Tax and Motor Carrier Tax**

Date	Rate	Action		
1922	0.01	Motor Fuel Tax was created		
01/01/24	0.02	Tax rate increased 2 cents per gallon		
04/01/27	0.04	Tax rate increased 4 cents per gallon		
07/01/47	0.05	Tax rate increased 5 cents per gallon		
06/01/53	0.06	Tax rate increased 6 cents per gallon		
1953-1957		Motor Carrier Law enacted		
07/01/64	0.07	Tax rate increased 7 cents per gallon		
1964-1969		Motor Fuel Inspection Law enacted providing for the inspection and testing of motor fuel products		
07/01/72	0.09	Tax rate increased 9 cents per gallon		
1972 - 1978		United States Supreme Court in <i>Exxon Corp. v. Governor of Maryland</i> , 437 U.S. 117 (1978) upheld Maryland's divestiture law prohibiting producers or refiners from owning and operating retail service stations.		
06/01/82	0.11	Tax rate increased 11 cents per gallon. Motor carrier decal fee raised to \$25 per vehicle		
06/01/83	0.135	Tax rate increased 13.5 cents per gallon		
07/01/85		All sellers of special fuel must be licensed and all special fuel sales are subject to taxation except under specific circumstances. Decal fee for motor buses reduced from \$25 to \$10		
06/01/87	0.185	Tax rate increased 18.5 cents per gallon		
06/01/88		Motor carrier decal registration fee reduced to \$7		
	<b>Gasoline</b>	<b>Aviation Fuel</b>	<b>Special Fuel</b>	
Prior to 05/01/92	0.185	0.05	0.185	The 1992 Special Session of the Maryland General Assembly approved increases in all motor fuel tax rates. This legislation:
05/01/92	0.235	0.07	0.1925	Increased the gasoline tax rate to 23.5 cents per gallon, the special fuel tax rate from 18.5 cents to 19.25 cents per gallon, and the aviation fuel tax rate from 5 cents to 7 cents per gallon;
01/01/93	0.235	0.07	0.2175	Increased the special fuel tax rate to 21.75 cents per gallon
07/01/93	0.235	0.07	0.2425	Increased the special fuel tax rate to 24.25 cents per gallon
07/01/93	0.235			Imposed a .75 cent per gallon motor carrier surcharge on gasoline and clean-burning fuel powered vehicles.
1996				Maryland enters the International Fuel Tax Agreement (IFTA)
10/01/00				Requirement to extend temporary voluntary allowances uniformly - effective 9/30/2004
01/01/01				Motor carrier decal registration fee eliminated
10/01/01				Sale of motor fuel below cost became illegal
07/01/02				Cost of collection allowance reduced by 1/2
10/01/02				Highway vehicles using dyed diesel fuel became illegal
10/01/04				Requirement to extend temporary voluntary allowances uniformly - effective 9/30/2009
10/01/09				Requirement to extend temporary voluntary allowances uniformly - repealed
07/01/13	0.27	0.07	0.2775	Increased the gasoline tax rate to 27.0 cents per gallon and the Special Fuel 27.75 cents per gallon.
07/01/14	0.274	0.07	0.2815	Increased the gasoline tax rate to 27.4 cents per gallon and the Special Fuel to 28.15 cents per gallon.
01/01/15	0.303	0.07	0.3105	Increased the gasoline tax rate to 30.3 cents per gallon and the Special Fuel to 31.05 cents per gallon.
07/01/15	0.321	0.07	0.3285	Increased the gasoline tax rate to 32.10 cents per gallon and the Special Fuel to 32.85 cents per gallon.
01/01/16	0.326	0.07	0.3335	Increased the gasoline tax rate to 32.6 cents per gallon and the Special Fuel to 33.35 cents per gallon.
07/01/16	0.3335	0.07	0.3425	Increased the gasoline tax rate to 33.35 cents per gallon and the Special Fuel to 34.25 cents per gallon.
07/01/17	0.338	0.07	0.3455	Increased the gasoline tax rate to 33.8 cents per gallon and the Special Fuel to 34.55 cents per gallon.
07/02/18	0.353	0.07	0.3605	Increased the gasoline tax rate to 35.3 cents per gallon and the Special Fuel to 36.05 cents per gallon.
07/02/19	0.367	0.07	0.3745	Increased the gasoline tax rate to 36.7 cents per gallon and the Special Fuel to 37.45 cents per gallon.
07/01/20	0.363	0.07	0.3705	decreased the gasoline tax rate to 36.3 cents per gallon and the Special Fuel to 37.05 cents per gallon.
07/01/21	0.361	0.07	0.3685	decreased the gasoline tax rate to 36.1 cents per gallon and the Special Fuel to 36.85 cents per gallon.
07/01/22	0.427	0.07	0.4345	Increased the gasoline tax rate to 42.7 cents per gallon and the Special Fuel to 43.45 cents per gallon.
07/01/23	0.470	0.07	0.4775	Increased the gasoline tax rate to 47.0 cents per gallon and the Special Fuel to 47.75 cents per gallon.

## Historical Motor Fuel Tax Rates

Dates		Tax Rate Per Gallon	
From	To	Gasoline	Special Fuel
January, 1922	December, 1923	0.01	0
January, 1924	March, 1927	0.02	0
April, 1927	June, 1947	0.04	0
July, 1947	May, 1953	0.05	0
June, 1953	June, 1964	0.06	0
June, 1964	June, 1972	0.06	0.07
July, 1972	May, 1982	0.09	0.09
June, 1982	May, 1983	0.11	0.11
June, 1983	May, 1987	0.135	0.135
June, 1987	April, 1992	0.185	0.185
May, 1992	December, 1992	0.235	0.1925
January, 1993	June, 1993	0.235	0.235
July, 1993	June, 2013	0.235	0.2425
July, 2013	June, 2014	0.27	0.2775
July, 2014	December, 2014	0.274	0.2815
January, 2015	June, 2015	0.303	0.3105
July, 2015	December, 2015	0.321	0.3285
January, 2016	June, 2016	0.326	0.3335
July, 2016	June, 2017	0.335	0.3425
July, 2017	June, 2018	0.338	0.3455
July, 2018	June, 2019	0.353	0.3605
July, 2019	June, 2020	0.367	0.3745
July, 2020	June, 2021	0.363	0.3705
July, 2021	June, 2022	0.361	0.3685
July, 2022*	June, 2023	0.427	0.4345
July, 2023*	June, 2024	0.470	0.4775

\* Fiscal 2024 tax rate