

MINUTES OF THE SENATE TRANSPORTATION COMMITTEE

The meeting was called to order by Chairman Dwayne Umbarger at 8:35 a.m. on March 17, 2010, in Room 152-S of the Capitol.

All members were present except:

Senator Anthony Hensley- excused

Committee staff present:

Bruce Kinzie, Office of the Revisor of Statutes
Daniel Yoza, Office of the Revisor of Statutes
Julian Efird, Kansas Legislative Research Department
Jill Shelley, Kansas Legislative Research Department
Cindy Shepard, Committee Assistant

Conferees appearing before the Committee:

Glen Weisbrod, President, Economic Development Research Group
Mike Crow, Executive Director, Kansas Asphalt Pavement Association

Others attending:

See attached list.

The Chairman opened the continued hearings on **SB 498 - Transportation works for Kansas program, financing** and **SB 515 - Transportation works for Kansas, financing, sales tax on motor-vehicle fuels.**

Glen Weisbrod, President of the Economic Development Research Group and recently served as an advisor to the T-LINK Task Force, provided testimony about the impact that good transportation infrastructure has on the economy. According to Mr. Weisbrod, transportation investments can have a positive effect on the economic prosperity of a region, and in the face of ever changing regional, national, and global economies, it is important that the state maintain and expand its market access and economic competitiveness.

He continued, stating that in working with the T-LINK Task Force, KDOT (Kansas Department of Transportation) developed a project selection process that balances the need to capture engineering factors, community and regional concerns, and measurable economic impacts. He noted timing does matter - inflation eats away funding, and spending now gets "more bang for your buck." Delayed maintenance has higher costs, and traditional methods of funding transportation will need to change. Gas taxes do not rise with inflation, and combined with improving fuel efficiency, usage taxes on fuel will not cover the program's costs.

Mr. Weisbrod concluded stating investing in transportation infrastructure can grow the Kansas economy by creating jobs and increasing income. As the state of Kansas moves forward with consideration of a new transportation plan, the investments should be targeted in ways that ensure the broadest benefit and help achieve the state's broader goals (Attachment 1).

Mike Crow, Executive Director of Kansas Asphalt Pavement Association (KAPA), appeared in support of **SB 498** and **SB 515** as it relates to a new highway program. He noted that over the last two years, due to the weak economy and state deficits, more than \$200 million of substantial maintenance project funding were eliminated from KDOT. Contractors have had to lay off large numbers of employees, which in turn reduces the employees' purchasing power, eliminates their paid health insurance and eliminates a company's contributions to employees' workman compensation and unemployment. Mr. Crow concluded that KAPA is strongly in favor of a new transportation program and modest increases of user fees - gas tax, to help fund the plan. They also support projects being contracted as small as practical, so that Kansas companies can get the jobs, and a program that distributes project money equitably to all the KDOT districts (Attachment 2).

Written testimony in support of **SB 498** and **SB 515** was submitted by:

Dennis McKinney, Treasurer, State of Kansas, additional written testimony supplementing his testimony presented at the March 16 hearing (Attachment 3)

Jill Shelley, Kansas Legislative Research Department, prepared and provided estimates of vehicle registration fees and taxes in nearby states for a sample of vehicles. She noted that it is very difficult to get comparable

CONTINUATION SHEET

Minutes of the Senate Transportation Committee at 8:35 a.m. on March 17, 2010, in Room 152-S of the Capitol.

information due to variables from state to state. The tax rates assumed for Missouri, may not be representative as they vary by county (Attachment 4).

Additionally, Ms Shelley prepared and provided the following approximate effect of state fuel tax increases on individual taxpayers:

- Increasing the motor fuels by two cents
- Increasing the motor fuels tax by seven cents
- **SB 498** proposal: Increase and index the motor fuels tax

She explained examples given for passenger vehicles that compared annual driven miles at 12,000, 20,000 and 30,000. Annual fuel prices were compared at \$2.50, \$3.50 and \$4.50 per gallon. Heavy trucks had three different levels of comparison, and both types of vehicles compared varying miles per gallon of fuel (Attachment 5).

The Chairman announced the hearings on **SB 498** and **SB 515** would continue this afternoon, on adjournment, in Room 548-S of the Capitol.

The meeting was adjourned at 9:25 a.m. The next meeting is scheduled for March 18, 2010.

**TESTIMONY BEFORE
SENATE TRANSPORTATION COMMITTEE
REGARDING SENATE BILLS 498 & 515
RELATED TO THE T-WORKS PROGRAM**

March 17, 2010

Good morning Mr. Chairman and committee members. I am Glen Weisbrod, President of Economic Development Research Group. For 30 years I have worked around the world on the relationship between transportation and the economy. I recently completed my term of office as Chair of the National Academies' TRB Committee on Transportation and Economic Development. I have authored several guidebooks and over 25 published articles on the subject. I recently served as an advisor to the T-LINK Task Force here in Kansas and am here to provide testimony about the impact that good transportation infrastructure has on the economy.

Transportation investments can have a positive effect on the economic prosperity of a region. This prosperity comes from the growth of jobs and incomes for residents. In the face of ever changing regional, national, and global economies, it is important that the state maintain and expand its market access and economic competitiveness. Carefully targeted transportation investments are needed as traffic conditions and economic opportunities change over time.

In order to best target the investment, economists and other experts have tried to measure the potential benefits for many years. Traditional benefit-cost analyses that focused on engineering measures alone have given way to broader and more holistic approaches that consider the full range of impacts that residents and policy makers care about. This includes engineering factors such as travel time and safety, economic factors such as business productivity, job and income growth, and ensuring that public programs are carried out in a manner that is consistent with other public goals. By making transportation decisions in a manner that considers the full range of factors and considerations, the residents of Kansas will get the best "bang for their buck."

The concept of measuring potential economic impacts of investments is widely accepted around the country, and most states have and are developing ways to incorporate these impacts into their decision making processes. I worked with the T-LINK Task Force as they developed the pilot project selection process that KDOT unveiled last fall. I believe they have taken the best examples from around the country and developed a process that balances the need to capture engineering factors, community and regional concerns, and measureable economic impacts. I believe the selection process is practical and will serve the state well.

Investing in transportation infrastructure can grow the Kansas economy by creating jobs and increasing income. As the state of Kansas moves forward with consideration of a new transportation plan, the investments should be targeted in ways that ensure the broadest benefit and help achieve the state's broader goals.

I will gladly stand for questions at the appropriate time. Thank you.

Testimony to the Senate Transportation Committee

SB 498 and SB 515

March 16, 2010

by

Mike Crow, Director of the Kansas Asphalt Pavement Assoc.

Good afternoon Mr. Chairman and Honorable members of the Senate Transportation Committee. Thank you for this opportunity to present the views of the Kansas Asphalt Pavement Association (KAPA) concerning Transportation Works for Kansas. My name is Mike Crow, Executive Director of KAPA, which is an association of Kansas asphalt contractors and asphalt related vendors. KAPA is strongly in favor of a new highway program. I am sure that you are not surprised that a highway contractor association wants more construction projects. However, I want to outline how important a highway program would be to the State of Kansas' economy.

- Due to the weak economy and state deficits over \$200 million of substantial maintenance project funding was eliminated from KDOT over the last two years. Therefore, contractors have had to lay off a large number of employees which in turn reduces the employees' purchasing power; eliminates their paid health insurance; and eliminates a company's contributions to the employees' workman compensation and unemployment. Following is a quote from a letter I received from one of our members:

"Our company has historically hired 90-100 workers per year. In 2009, we were forced to permanently layoff over 20 faithful employees. In 2010, due to the drastic cuts to KDOT, we may be forced to layoff another 40 to 50 employees. Many of these employees have been with our company for

over 10 years, some over 20 years. Many of these are people who, up until now, had never been laid off.”

- The local economy around the area of a project benefits tremendously from the money spent by the contractor and employees. Motels, supply stores, restaurants, convenience stores etc. are patronized by the company and employees.
- The contractors purchase millions of dollars of equipment, parts, and supplies from numerous vendors throughout the state in order to supply their projects. These purchases have been dramatically curtailed due to the lack of available work.
- A number of the companies are reluctantly reducing their charitable contributions to their communities and other organizations because of the tight company budgets. This is usually a “last ditch” budget decision.
- Of course any of the purchases mentioned above amounting to millions of dollars entail paying taxes to the State of Kansas.

We support:

- the passage of a Transportation Works for Kansas Bill. Kansas has an outstanding road /highway system now but roadways deteriorate quickly due to traffic and environmental influences. Just look at the damage this year’s harsh winter had on many of our roads and highways.
- the modest increase of the user fee (gas tax). No one likes a tax increase but a gas tax is a user fee paid by those using the roads. Just like a turnpike, when maintenance and construction costs/needs increase the users’ costs (tolls) also increases.
- projects being contracted as small as practical. The majority of our contractors are small to medium in size and are able to handle most projects contracted in Kansas. However, extremely large projects entice larger out of state contractors to migrate to Kansas to take advantage of these contracts.

- A program that distributes the project money equitably to all the KDOT districts.

We know the legislature has many pressing problems in these economic times, so I thank you very much for giving us the opportunity to voice our views and concerns. We wish you the best in this legislative session.



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March 16, 2010

To: Senate Transportation Committee

From: Dennis McKinney

Subject: Addition to Testimony on Transportation Works for Kansas

During my testimony I discussed the motor fuel tax provisions on pp. 65-6 of SB498 however my comments were not in my written testimony.

As I mentioned my concern with indexing motor fuel taxes to the Consumer Price Index is two-fold. First, this may be an improper delegation of legislative power by tying our tax rate to a statistic issued by the federal government.

Second, with a moderate to high rate of inflation motor fuel taxes could be pushed to a level far out of balance with surrounding states. This would be to the detriment of fuel retailers and possibly to the detriment of motor fuel tax revenues. To make matters worse, this could happen at a time when the legislature is not in session and would be unable to repair the situation for months.

Third, in past programs the motor fuel tax increases were graduated over several years in small increments. Provisions on p. 66 of the bill raise the rate by a large change, \$.10, and make the rate subject to increases in the CPI. This substantial increase in 2013 may cause a major disadvantage in tax rates when compared with surrounding states.

Fourth, there has been some discussion of applying the sales tax to motor fuel taxes. This would not only present too large of an increase in fuel taxes but also presents major problems for retailers in applying the tax at the pump.

Given these problems it may be wiser to consider a modestly greater use of sales tax for the program. Finally, I continue to believe that creation of a rainy day fund to protect the SGF during economic recessions would be a major protection for the transportation program in the future.

Senate Transportation

3-17-10

Attachment 3

ESTIMATES of Vehicle Registration Fees and Taxes in Nearby States for a Sample of Vehicles

Most of these estimates were determined by reviewing and applying statutes. Officials in Kansas and Iowa provided specific information. The tax rates assumed for Missouri may not be representative; rates vary by county.

	KANSAS					COLORADO				IOWA		MISSOURI				NEBRASKA			OKLAHOMA		
Registration variables	classification, weight					empty weight				model year, weight, list price		non-commercial: horsepower commercial: gross weight				non-commercial: value when new, base tax, age; commercial: gross vehicle weight			year of registration; declared laden weight for trucks		
Tax variables	classification, local mill levy					classification, list price, age				n/a		trade-in value, local mill levy				value when new; age			n/a		
	registra- tion only	annual vehicle taxes low	annual vehicle taxes high	total low	total high	registra- tion only	reg. fees	annual vehicle taxes	total	registra- tion only	annual vehicle taxes	registra- tion only	annual vehicle taxes low	annual vehicle taxes high	total low	total high	registra- tion only	annual vehicle taxes	total	registration only	annual vehicle taxes
Passenger vehicles																					
2009 Cadillac Sts-v/STS, 4D, 8 cylinders, weight 4400, list price \$79,500	\$30	\$514	\$1,678	\$544	\$1,708	\$19	\$60	\$1,014	\$1,093	\$813	no annual vehicle tax	\$55	\$437	\$583	\$491	\$637	\$30	\$1,314	\$1,344	\$96	no annual vehicle tax
2009 Toyota Camry LE/XLE/SE/CAM, 4D, 6 cylinders, weight 3400, list price \$23,800	\$30	\$189	\$618	\$219	\$648	\$17	\$55	\$303	\$375	\$252	no annual vehicle tax	\$55	\$206	\$275	\$261	\$330	\$20	\$306	\$326	\$96	no annual vehicle tax
2009 Ford Focus SE/FOC, CP, 4 cylinders, weight 2600, list price \$16,200	\$30	\$122	\$397	\$152	\$427	\$15	\$55	\$207	\$277	\$172	no annual vehicle tax	\$55	\$129	\$172	\$184	\$227	\$5	\$198	\$203	\$96	no annual vehicle tax
Kia Rio 5/RIO, 4H, 4 cylinders, weight 2500, list price \$14,000	\$30	\$86	\$280	\$116	\$310	\$15	\$55	\$179	\$249	\$150	no annual vehicle tax	\$55	\$116	\$154	\$170	\$209	\$5	\$162	\$167	\$96	no annual vehicle tax
1996 Ford Escort LX/ESC, 4H, 4 cylinders, weight 2400, list price \$11,400	\$30	\$24	\$30	\$54	\$60	\$15	\$50	\$3	\$68	\$50	no annual vehicle tax	\$55	\$4	\$6	\$59	\$60	\$5	\$0	\$5	\$46	no annual vehicle tax
Commercial vehicles																					
2006 42' Neville grain hopper trailer, weight 11,150 lbs	\$25	\$211	\$559	\$236	\$584	\$6	\$63	\$1,035	\$1,103	\$30	no annual vehicle tax	\$11.00	\$58	\$77	\$69	\$88	\$30	\$110	\$140	\$51 initial, \$9 annually	no annual vehicle tax
1998 42' Timpote grain hopper trailer, weight less than 2000 lbs	\$25	\$85	\$226	\$110	\$251	\$6	\$57	\$3	\$66	\$20	no annual vehicle tax	\$11.00	\$15	\$20	\$26	\$31	\$30	\$110	\$140	\$51 initial, \$9 annually	no annual vehicle tax
2009 Ford F250, Lariat, 4x4, Crew Cab, Diesel, gross vehicle weight 6,000-8,000 lbs; Kansas registration weight of 16,000-20,000 pounds	\$132	\$493	\$1,289	\$625	\$1,421	\$80	\$55	\$705	\$840	\$165	no annual vehicle tax	\$104	\$577	\$769	\$681	\$873	\$25	\$882	\$907	\$131	no annual vehicle tax
Chevy C8500, gross vehicle weight 32,000-34,000 lbs; Kansas registration weight of 30,000 - 36,000 lbs	\$375	\$1,220	\$2,594	\$1,595	\$2,969	\$473	\$64	\$585	\$1,122	\$525	no annual vehicle tax	\$279	\$560	\$747	\$839	\$1,026	\$335	\$812	\$1,147	\$336	no annual vehicle tax
1997 Chevy C8500, gross vehicle weight 32,000-34,000 lbs; Kansas registration weight of 30,000 - 36,000 lbs	\$375	\$176	\$467	\$551	\$842	\$473	\$64	\$3	\$540	\$525	no annual vehicle tax	\$279	\$139	\$186	\$418	\$465	\$335	\$0	\$335	\$336	no annual vehicle tax
2009 International ProStar Premium, gross vehicle weight 62,000-64,000 lbs; Kansas registration weight of 60,000-66,000 pounds	\$1,210	\$3,196	\$6,447	\$4,406	\$7,657	\$1,178	\$66	\$1,840	\$3,084	\$1,295	no annual vehicle tax	\$1,104	\$1,185	\$1,580	\$2,289	\$2,684	\$735	\$1,044	\$1,779	\$757	no annual vehicle tax
2009 Volvo VT880 series, gross vehicle weight 76,000-78,000 lbs; registration weight of 74,000 - 80,000 lbs	\$1,735	\$4,390	\$8,743	\$6,125	\$10,478	\$1,481	\$66	\$2,895	\$4,442	\$1,650	no annual vehicle tax	\$1,723	\$1,864	\$2,485	\$3,587	\$4,208	\$885	\$1,044	\$1,929	\$959	no annual vehicle tax
						truck registration fees are higher if used by a common or contract carrier for hire						registration includes \$3.50 "processing" fee; assumed tax rates of 4.5% - 6%, based on information from one county								includes \$5 "statutory fee" with registration; assumes registration started when vehicle was new	
KLRD, 3/12/2010 The sample of vehicles was suggested by the Kansas Department of Revenue.																					
Colorado additional fees paid for each registration: Air Account, Clerk Hire, Emergency Medical Services, Emission, Highway Fee, Motorist Insurance Identification, Road and Bridge (County), Peace Officers Standard Training, Highway Users Tax Fund (varies by age of vehicle), Road Safety Surcharge (varies by weight), Bridge Safety Surcharge (varies by weight)																					

**Approximate effect of state fuel tax increases on individual taxpayers of
Increasing the motor fuels tax by 2 cents**

Assumptions about miles driven per year and the miles per gallon the vehicle gets lead to the following projected increases in fuel taxes to be paid if the fuel tax were raised by 2 cents/gallon.

PASSENGER VEHICLES (gasoline)		Annual fuel bill			Fuel tax paid, annually		
		fuel taxes included, if total per-gallon price is			Current rate	tax increased by 2¢ (projected for 2014)	
		\$2.50/ gallon	\$3.50/ gallon	\$4.50/ gallon	24¢/gallon	26¢/gallon	increase in tax over current
miles per year	miles per gallon						
12,000	15	\$2,000	\$2,800	\$3,600	\$192	\$208	\$16
12,000	25	\$1,200	\$1,680	\$2,160	\$115	\$125	\$10
12,000	35	\$857	\$1,200	\$1,543	\$82	\$89	\$7
20,000	15	\$3,333	\$4,667	\$6,000	\$320	\$347	\$27
20,000	25	\$2,000	\$2,800	\$3,600	\$192	\$208	\$16
20,000	35	\$1,429	\$2,000	\$2,571	\$137	\$149	\$11
30,000	15	\$5,000	\$7,000	\$9,000	\$480	\$520	\$40
30,000	25	\$3,000	\$4,200	\$5,400	\$288	\$312	\$24
30,000	35	\$2,143	\$3,000	\$3,857	\$206	\$223	\$17
state tax % of price if fuel is \$2.50					9.6%	10.4%	
state tax % of price if fuel is \$3.50					6.9%	7.4%	
state tax % of price if fuel is \$4.50					5.3%	5.8%	

TRUCKS (diesel)		Annual fuel bill			Fuel tax paid, annually		
		fuel taxes included, if total per-gallon price is			Current rate	tax increased by 2¢ (projected for 2014)	
		\$2.50/ gallon	\$3.50/ gallon	\$4.50/ gallon	26¢/gallon	28¢/gallon	increase in tax over current
miles per year	miles per gallon						
90,000	5.0	\$45,000	\$63,000	\$81,000	\$4,680	\$5,040	\$360
90,000	5.5	\$40,909	\$57,273	\$73,636	\$4,255	\$4,582	\$327
90,000	6.0	\$37,500	\$52,500	\$67,500	\$3,900	\$4,200	\$300
90,000	6.5	\$34,615	\$48,462	\$62,308	\$3,600	\$3,877	\$277
120,000	5.0	\$60,000	\$84,000	\$108,000	\$6,240	\$6,720	\$480
120,000	5.5	\$54,545	\$76,364	\$98,182	\$5,673	\$6,109	\$436
120,000	6.0	\$50,000	\$70,000	\$90,000	\$5,200	\$5,600	\$400
120,000	6.5	\$46,154	\$64,615	\$83,077	\$4,800	\$5,169	\$369
150,000	5.0	\$75,000	\$105,000	\$135,000	\$7,800	\$8,400	\$600
150,000	5.5	\$68,182	\$95,455	\$122,727	\$7,091	\$7,636	\$545
150,000	6.0	\$62,500	\$87,500	\$112,500	\$6,500	\$7,000	\$500
150,000	6.5	\$57,692	\$80,769	\$103,846	\$6,000	\$6,462	\$462
state tax % of price if fuel is \$2.50					10.4%	11.2%	
state tax % of price if fuel is \$3.50					7.4%	8.0%	
state tax % of price if fuel is \$4.50					5.8%	6.2%	

**Approximate effect of state fuel tax increases on individual taxpayers of
Increasing the motor fuels tax by 7 cents**

Assumptions about miles driven per year and the miles per gallon the vehicle gets lead to the following projected increases in fuel taxes to be paid if the fuel tax were raised by 7 cents/gallon.

PASSENGER VEHICLES (gasoline)		Annual fuel bill			Fuel tax paid, annually		
		fuel taxes included, if total per-gallon price is			Current rate	tax increased by 7¢ (projected for 2014)	
miles per year	miles per gallon	\$2.50/ gallon	\$3.50/ gallon	\$4.50/ gallon	24¢/gallon	31¢/gallon	increase in tax over current
		12,000	15	\$2,000	\$2,800	\$3,600	\$192
12,000	25	\$1,200	\$1,680	\$2,160	\$115	\$149	\$34
12,000	35	\$857	\$1,200	\$1,543	\$82	\$106	\$24
20,000	15	\$3,333	\$4,667	\$6,000	\$320	\$413	\$93
20,000	25	\$2,000	\$2,800	\$3,600	\$192	\$248	\$56
20,000	35	\$1,429	\$2,000	\$2,571	\$137	\$177	\$40
30,000	15	\$5,000	\$7,000	\$9,000	\$480	\$620	\$140
30,000	25	\$3,000	\$4,200	\$5,400	\$288	\$372	\$84
30,000	35	\$2,143	\$3,000	\$3,857	\$206	\$266	\$60
state tax % of price if fuel is \$2.50					9.6%	12.4%	
state tax % of price if fuel is \$3.50					6.9%	8.9%	
state tax % of price if fuel is \$4.50					5.3%	6.9%	

TRUCKS (diesel)		Annual fuel bill			Fuel tax paid, annually		
		fuel taxes included, if total per-gallon price is			Current rate	tax increased by 7¢ (projected for 2014)	
miles per year	miles per gallon	\$2.50/ gallon	\$3.50/ gallon	\$4.50/ gallon	26¢/gallon	33¢/gallon	increase in tax over current
		90,000	5.0	\$45,000	\$63,000	\$81,000	\$4,680
90,000	5.5	\$40,909	\$57,273	\$73,636	\$4,255	\$5,400	\$1,145
90,000	6.0	\$37,500	\$52,500	\$67,500	\$3,900	\$4,950	\$1,050
90,000	6.5	\$34,615	\$48,462	\$62,308	\$3,600	\$4,569	\$969
120,000	5.0	\$60,000	\$84,000	\$108,000	\$6,240	\$7,920	\$1,680
120,000	5.5	\$54,545	\$76,364	\$98,182	\$5,673	\$7,200	\$1,527
120,000	6.0	\$50,000	\$70,000	\$90,000	\$5,200	\$6,600	\$1,400
120,000	6.5	\$46,154	\$64,615	\$83,077	\$4,800	\$6,092	\$1,292
150,000	5.0	\$75,000	\$105,000	\$135,000	\$7,800	\$9,900	\$2,100
150,000	5.5	\$68,182	\$95,455	\$122,727	\$7,091	\$9,000	\$1,909
150,000	6.0	\$62,500	\$87,500	\$112,500	\$6,500	\$8,250	\$1,750
150,000	6.5	\$57,692	\$80,769	\$103,846	\$6,000	\$7,615	\$1,615
state tax % of price if fuel is \$2.50					10.4%	13.2%	
state tax % of price if fuel is \$3.50					7.4%	1.4%	
state tax % of price if fuel is \$4.50					5.8%	7.3%	

KLRD, 3/16/2010

**Approximate effect of state fuel tax increases on individual taxpayers of
SB 498 proposal: Increase and index the motor fuels tax**

SB 498 would increase the per gallon tax on motor fuels by \$0.04 in 2013 and by an additional \$0.03 in 2014. In addition, the motor fuels tax would, beginning in 2013, be indexed using the Consumer Price Index (CPI). KDOT provided the tax rates projected for January 1, 2014, and 2020. Assumptions about miles driven per year and the miles per gallon the vehicle gets lead to the following projected increases in fuel taxes to be paid.

PASSENGER VEHICLES (gasoline)		Annual fuel bill			Fuel tax paid, annually				
		fuel taxes included, if total per-gallon price is			Current rate	tax increased by 7.7¢ (projected for 2014)		tax increased by 14.9¢ (projected for 2020)	
		\$2.50/ gallon	\$3.50/ gallon	\$4.50/ gallon		increase in tax over current	total increase in tax over current		
miles per year	miles per gallon				24¢/gallon	31.7¢/gallon	increase in tax over current	38.9¢/gallon	total increase in tax over current
12,000	15	\$2,000	\$2,800	\$3,600	\$192	\$254	\$62	\$311	\$119
12,000	25	\$1,200	\$1,680	\$2,160	\$115	\$152	\$37	\$187	\$72
12,000	35	\$857	\$1,200	\$1,543	\$82	\$109	\$26	\$133	\$51
20,000	15	\$3,333	\$4,667	\$6,000	\$320	\$423	\$103	\$519	\$199
20,000	25	\$2,000	\$2,800	\$3,600	\$192	\$254	\$62	\$311	\$119
20,000	35	\$1,429	\$2,000	\$2,571	\$137	\$181	\$44	\$222	\$85
30,000	15	\$5,000	\$7,000	\$9,000	\$480	\$634	\$154	\$778	\$298
30,000	25	\$3,000	\$4,200	\$5,400	\$288	\$380	\$92	\$467	\$179
30,000	35	\$2,143	\$3,000	\$3,857	\$206	\$272	\$66	\$333	\$128
<i>state tax % of price if fuel is \$2.50</i>					9.6%	12.7%		15.6%	
<i>state tax % of price if fuel is \$3.50</i>					6.9%	9.1%		11.1%	
<i>state tax % of price if fuel is \$4.50</i>					5.3%	7.0%		8.6%	

TRUCKS (diesel)		Annual fuel bill			Fuel tax paid, annually				
		fuel taxes included, if total per-gallon price is			Current rate	tax increased by 7.7¢ (projected for 2014)		tax increased by 14.9¢ (projected for 2014)	
		\$2.50/ gallon	\$3.50/ gallon	\$4.50/ gallon		increase in tax over current	total increase in tax over current		
miles per year	miles per gallon				26¢/gallon	33.7¢/gallon	increase in tax over current	40.9¢/gallon	total increase in tax over current
90,000	5.0	\$45,000	\$63,000	\$81,000	\$4,680	\$6,066	\$1,386	\$7,362	\$2,682
90,000	5.5	\$40,909	\$57,273	\$73,636	\$4,255	\$5,515	\$1,260	\$6,693	\$2,438
90,000	6.0	\$37,500	\$52,500	\$67,500	\$3,900	\$5,055	\$1,155	\$6,135	\$2,235
90,000	6.5	\$34,615	\$48,462	\$62,308	\$3,600	\$4,666	\$1,066	\$5,663	\$2,063
120,000	5.0	\$60,000	\$84,000	\$108,000	\$6,240	\$8,088	\$1,848	\$9,816	\$3,576
120,000	5.5	\$54,545	\$76,364	\$98,182	\$5,673	\$7,353	\$1,680	\$8,924	\$3,251
120,000	6.0	\$50,000	\$70,000	\$90,000	\$5,200	\$6,740	\$1,540	\$8,180	\$2,980
120,000	6.5	\$46,154	\$64,615	\$83,077	\$4,800	\$6,222	\$1,422	\$7,551	\$2,751
150,000	5.0	\$75,000	\$105,000	\$135,000	\$7,800	\$10,110	\$2,310	\$12,270	\$4,470
150,000	5.5	\$68,182	\$95,455	\$122,727	\$7,091	\$9,191	\$2,100	\$11,155	\$4,064
150,000	6.0	\$62,500	\$87,500	\$112,500	\$6,500	\$8,425	\$1,925	\$10,225	\$3,725
150,000	6.5	\$57,692	\$80,769	\$103,846	\$6,000	\$7,777	\$1,777	\$9,438	\$3,438
<i>state tax % of price if fuel is \$2.50</i>					10.4%	13.5%		16.5%	
<i>state tax % of price if fuel is \$3.50</i>					7.4%	1.4%		11.8%	
<i>state tax % of price if fuel is \$4.50</i>					5.8%	7.5%		9.2%	