



VERMONT LEGISLATIVE  
**Joint Fiscal Office**

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## Fiscal Note

March 24, 2023

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### **H.479 – An act relating to the Transportation Program and miscellaneous changes to laws related to transportation**

**As Recommended by the House Committee on Appropriations<sup>1</sup>**

#### **Bill Summary**

The FY 2024 Transportation Bill (H.479) adopts and amends the State of Vermont’s annual Transportation Program and contains numerous statutory amendments and funding authorizations related to transportation. The funding authorizations included in H.479 are subject to appropriations in the Big Bill. H.479 does not authorize more net expenditures of State funds than what was included in the Governor’s Recommended FY 2024 transportation budget.<sup>2</sup>

The following provisions have no net impact to appropriations or revenues in FY 2024:

- Maintenance Carryforward Provisions: H.479 would reduce the FY 2024 Maintenance authorization by \$1,000,000 of Transportation Funds to fund a one-time authorization to Green Mountain Transit. H.479 contains language explicitly authorizing the Agency of Transportation to subsequently use unexpended Transportation Fund appropriations that carry forward at the end of FY 2023 to restore the Maintenance budget by up to \$1,000,000.
- Electric Vehicle Incentive Program Changes: H.479 would reallocate \$550,000 of FY 2023 one-time General Fund appropriations from Replace Your Ride to the e-Bike Incentive Program (\$50,000) and a newly created Electrify Your Fleet (\$500,000) program. Since this modifies the allowable uses of unexpended funds that were previously appropriated in FY 2023, there is no additional fiscal impact.
- Mileage-Based User Fee: H.479 would authorize the design of a mileage-based user fee for battery electric vehicles to begin in 2026 but does not explicitly establish or define that fee. Therefore, this provision does not have any direct revenue impact.
- Positions: H.479, as introduced, would convert 10 existing Aviation positions from limited service to

<sup>1</sup>Link to House Committee on Appropriations amendment:

<https://legislature.vermont.gov/Documents/2024/WorkGroups/House%20Appropriations/Bills/H.479/Drafts,%20Amendments,%20and%20Legal%20Documents/H.479~Anthea%20Dexter%20Cooper~HAC%20Amendment~3-24-2023.pdf>

Link to House Committee on Ways and Means amendment:

[https://legislature.vermont.gov/Documents/2024/WorkGroups/House%20Ways%20and%20Means/Bills/H.479/H.479~Committee~As%20Recommended%20by%20the%20House%20Committee%20on%20Ways%20and%20Means%20\(8-4-0\)~3-23-2023.pdf](https://legislature.vermont.gov/Documents/2024/WorkGroups/House%20Ways%20and%20Means/Bills/H.479/H.479~Committee~As%20Recommended%20by%20the%20House%20Committee%20on%20Ways%20and%20Means%20(8-4-0)~3-23-2023.pdf)

<sup>2</sup> A summary table of the expenditure levels authorized by H.479 for FY 2024 is available here:

[https://ljfo.vermont.gov/assets/Subjects/Transportation-Budget/b8d34751e7/FY24-Transportation-on-a-Page\\_House.pdf](https://ljfo.vermont.gov/assets/Subjects/Transportation-Budget/b8d34751e7/FY24-Transportation-on-a-Page_House.pdf)

A year-over-year comparison is available here: [https://ljfo.vermont.gov/assets/Subjects/Transportation-Budget/b05ea2f33c/FY24-HTC-FY24-vs-FY23-Comparison\\_032023.pdf](https://ljfo.vermont.gov/assets/Subjects/Transportation-Budget/b05ea2f33c/FY24-HTC-FY24-vs-FY23-Comparison_032023.pdf)

permanent classified and create two new Maintenance positions. The funds to support these positions are included in the proposed 2024 transportation budget. *The House Committee on Appropriations proposes to amend these positions out of H.479 to instead reflect them in the FY 2024 appropriations bill.*

## Provisions with Revenue Impacts

H.479, as recommended by the House Committee on Ways and Means, would adjust most fees collected by the Department of Motor Vehicles (DMV) to reflect inflationary growth. Fees that had most recently been adjusted effective July 1, 2016, would be adjusted by 19.8 percent – a rate commensurate with the growth in the Personal Consumption Expenditures (PCE) Index from July 2016 through December 2022. In the aggregate, the proposed fee adjustments are expected to yield approximately \$20.5 million of additional revenue to the Transportation Fund annually for a full year of implementation.

In addition to DMV fees, H.479 would similarly adjust the statutory maximum amount of Purchase & Use Tax due for vehicles weighing 10,100 lbs. or more from \$2,075 to \$2,486. This maximum has customarily been adjusted in prior fee bills. This modification could generate up to \$1.16 million of additional revenue for the Transportation Fund and \$580,000 for the Education Fund annually for a full year of implementation.

The effective date for the adjustments is proposed to be January 1, 2024. When accounting for potential processing timing issues and seasonal variation in transaction volumes, this effective date is expected to result in approximately \$8 million - \$9 million of additional Transportation Fund revenues in FY 2024 reflecting the first partial year of implementation.

While H.479, as recommended by the House Committee on Ways and Means, contains language to increase Transportation Fund revenues during FY 2024, the bill does not propose to spend more Transportation Funds than the Governor's Recommended transportation budget for the year. Additional revenues from the proposed fee increases would accrue to the Transportation Fund and be available to meet match requirements for federal transportation funding in future years.

## Overview of Fiscal Provisions

The following sections of the bill are pertinent to appropriations and revenues:

### 1. Maintenance Carryforward Provisions

**Section 2** of the bill would reduce the proposed FY 2024 Transportation Fund authorization to the Agency of Transportation's (AOT) Maintenance program by \$1,000,000. **Section 8** would then subsequently authorize AOT to expend \$1,000,000 of Transportation Funds on a one-time basis for Green Mountain Transit.

**Section 2** also authorizes AOT to restore the Maintenance authorization and appropriation during FY 2024 by up to \$1,000,000 using unspent Transportation Fund appropriations from FY 2023 from other programmatic areas within the Agency, upon notification to the Joint Transportation Oversight Committee.

This language provides the Agency with latitude to manage its carryforward funds without an additional cost to the Transportation Fund beyond the totals proposed in the Governor's recommended budget.

### 2. Adjustments to Electric Vehicle Incentive Program Funding

Several provisions of H.479 would adjust the authorized uses for unspent FY 2023 one-time appropriations for electric vehicle incentive programs without an added fiscal impact. See *Table 1 on the following page.*

**Section 14** would create a new **Electrify Your Fleet** program to be administered by AOT and authorizes AOT to spend up to \$500,000 of one-time General Funds on this program.

**Section 15** would authorize \$50,000 of General Funds for the existing **e-Bike Incentive Program**.

**Sections 17 through 19** would fund these two authorizations by reducing the FY 2023 General Fund authorizations and appropriations for the existing **Replace Your Ride** vehicle incentive program. In FY 2023, \$3,000,000 of General Funds were authorized and appropriated for Replace Your Ride. The FY 2023 Budget Adjustment Act reallocated \$100,000 of unexpended appropriations from Replace Your Ride to replenish the e-Bike Incentive Program. H.479 would reallocate an additional \$550,000 of unexpended FY 2023 General Fund appropriations from Replace Your Ride to the new Electrify Your Fleet Program and increase funding for the existing e-Bike Incentive Program.

Incentive Program	FY 2023 As Passed	As Amended FY 2023 BAA	As Amended in H.479 Eff. FY 2024
<b>Replace Your Ride</b>	<b>\$3,000,000</b>	<b>\$2,900,000</b>	<b>\$2,350,000</b>
<i>Change</i>		<i>-\$100,000</i>	<i>-\$550,000</i>
<b>e-Bike Incentives</b>	<b>**</b>	<b>\$100,000</b>	<b>\$150,000</b>
<i>Change</i>		<i>+\$100,000</i>	<i>+\$50,000</i>
<b>Electrify Your Fleet</b>	<b>-</b>	<b>-</b>	<b>\$500,000</b>
<i>Change</i>			<i>+\$500,000</i>
(*) Table reflects changes to the FY 2023 General Fund appropriation to Replace Your Ride to fund other incentive programs. Table is not a complete list of all prior appropriations to these programs.			
(**) FY 2023 As Passed made a \$50,000 appropriation of Transportation Funds to E-Bike Incentives, which is not reflected in this chart.			

**Since these sections reallocate existing one-time appropriations, there is no additional fiscal impact.**

**3. Mileage-Based User Fee (MBUF)**

A Mileage-Based User Fee (MBUF) is intended to capture revenue from Vermont-registered battery electric vehicles in an amount roughly equivalent to what the average internal combustion vehicle would pay in annual Vermont State gasoline taxes and assessments.<sup>3</sup> H.479 does not create a new MBUF. Rather, it authorizes AOT to apply for and accept a grant to design a MBUF that could be collected starting on July 1, 2025, subject to future legislative approval.

**Section 20** establishes legislative intent to:

- Start collecting a MBUF from all battery-electric vehicles registered in Vermont starting on July 1, 2025.
- Starting on July 1, 2025, subject plug-in hybrid electric vehicles that are a pleasure car to a registration fee that is 1.75 times the amount of the registration fee for a pleasure car. However, plug-in hybrids would not be subject to the MBUF.<sup>4</sup>
- Work toward collecting a fee on electricity dispensed through public electric vehicle supply equipment to supplant lost gas tax revenue from electric vehicles that drive in Vermont but are not registered in Vermont.
- Not commence collecting a MBUF until the necessary authorizing language is codified in statute and becomes effective.

**Section 21** would authorize AOT to apply for and accept a federal Strategic Innovation for Revenue Collection grant to design a MBUF for battery electric vehicles. AOT would be authorized to apply for and accept up to \$3,500,000 of federal funds, with up to \$350,000 of Transportation Funds authorized for the non-federal match in FY 2024. It is expected that an additional \$350,000 non-federal match would be required in FY 2025. The necessary non-federal funding for FY 2024 is included in the proposed FY 2024 transportation budget.

<sup>3</sup> No explicit MBUF rate has been proposed. However, prior analysis estimated that a rate of 1.3 cents per mile, or \$150 per year, would be roughly equivalent to what the average comparable Vermont vehicle would have otherwise paid in gasoline taxes.

<sup>4</sup> The intent behind assessing a higher registration fee on plug-in hybrids is to supplant lost gas tax revenue from road usage when these vehicles are in battery-electric mode without using gas.

**Section 23** would require the Agency to file a written report with relevant legislative committees by January 31, 2024, with a comprehensive implementation plan and recommended per-mile MBUF rate. The report must also include recommended statutory language to commence collecting a MBUF on July 1, 2025, along with extensive fiscal analysis.

#### 4. Agency of Transportation Positions

As recommended by the House Committee on Ways and Means, **Section 77** would authorize the following positions, which are requested by AOT and were included in H.479 as introduced:

Aviation – 10 *existing* positions converted from limited service to permanent classified:

- 9 State Airport Maintenance Workers – total salary costs (including benefits) range from approximately \$74,000 to \$113,000 per position.
- 1 State Airport Operations Specialist – total salary cost (including benefits) of approximately \$91,000.

These *existing* positions are currently filled in a limited service capacity and paid for with Transportation Funds. Personnel work at the State-owned airports to provide daily maintenance activities, security, safety, and other operational needs. This language would convert these existing positions from limited service to permanent classified and has no additional fiscal impact.

District Maintenance – 2 *new* permanent classified positions:

- 1 Transportation Operations Technician III – total salary and benefit cost of approximately \$100,000.
- 1 Transportation Technician IV – total salary and benefit cost of approximately \$100,000.

Two *new* positions are proposed in the District Maintenance and Fleet division. These positions, requested by the Agency of Transportation, would be assigned to operate and maintain the new Grand Isle drawbridge and support winter maintenance needs in the Northwest region when the bridge is not regularly opening. The two new positions are expected to cost an average of \$100,000 each (including benefits) to the Transportation Fund and are funded in the proposed FY 2024 transportation budget.

*The House Committee on Appropriations recommends amending H.479 to remove the positions contained in Section 77 and instead reflect them in the FY 2024 appropriations bill.*

#### 5. Adjustments to DMV Fees and Purchase & Use Tax Maximum

The Infrastructure Investment and Jobs Act (IIJA) is expected to bring approximately \$1.7 billion of formula and competitive transportation funds to Vermont over the life of the bill. This represents an increase of approximately \$600 million over the levels authorized in the previous federal transportation bill (the FAST Act). Recurring core formula funds from the Federal Highway Administration (FHWA) alone are expected to increase by \$324 million (approximately 30%). These additional federal dollars will require non-federal match funds to draw down. Although exceptions exist, the standard match formula for FHWA funding is 80/20 – in other words, one State dollar leverages four federal dollars.<sup>5</sup>

While additional federal funds present a significant opportunity for Vermont to invest in its infrastructure, Vermont must have sufficient non-federal funds available to draw down the federal funding. The January 2023 consensus revenue forecast expects current law State transportation revenues to grow at a compound annual rate of 1.13 percent from FY 2023 through FY 2028 – a relatively flat growth rate at a time of high inflationary pressures. AOT has previously forecasted a revenue gap of approximately \$68 million during FY 2025 and FY 2026 between expected current law Transportation Fund revenues and anticipated federal match needs to maximize formula and competitive funding opportunities.<sup>6</sup>

<sup>5</sup> See testimony of Chris Rupe, JFO, to House Committee on Ways and Means, February 24, 2023.

<https://legislature.vermont.gov/Documents/2024/WorkGroups/House%20Ways%20and%20Means/Transportation/W~Chris%20Rupe~Transportation%20Funding%20Outlook~2-24-2023.pdf>

<sup>6</sup> See testimony of Bradley Kukenberger, AOT, to House Committee on Transportation, January 25, 2023.

[https://legislature.vermont.gov/Documents/2024/WorkGroups/House%20Transportation/Governor's%20Proposed%20FY%](https://legislature.vermont.gov/Documents/2024/WorkGroups/House%20Transportation/Governor's%20Proposed%20FY%20)

**Sections 35 through 75** of H.479, as recommended by the House Committee on Ways and Means, would adjust many fees collected by the DMV to reflect inflationary growth. The fees that primarily accrue to the Transportation Fund that had most recently been adjusted effective July 1, 2016<sup>7</sup> would be adjusted by 19.8 percent – a rate commensurate with the growth in the Personal Consumption Expenditures (PCE) Chain-Type Price Index from July 2016 through December 2022.<sup>8</sup> For administrative simplicity, most revised fees are rounded up to the nearest whole dollar with the exception of unrounded truck and bus registration fees.

Based on the number of units transacted for each fee during FY 2022, adjusting the DMV fees as proposed is expected to yield approximately \$20.5 million of additional revenue to the Transportation Fund annually for a full year of implementation.<sup>9</sup> However, some margin of error should be expected because not all DMV fees are collected at consistent rates from year to year. For example, customers may switch between 2-year and 4-year operator’s licenses or 1-year or 2-year vehicle registrations. Limitations in legacy data systems at DMV also create a lack of precision for estimating certain transactions. Additionally, several other pending pieces of legislation may reduce future revenues from specific fees by approximately \$217,000 below current levels, which is not factored into the estimate.<sup>10</sup>

In addition to DMV fees, **Section 76** would increase the statutory maximum amount of Purchase & Use Tax due for vehicles weighing 10,100 lbs. or more<sup>11</sup> by 19.8 percent, from \$2,075 (6 percent of a \$34,583 taxable vehicle transaction) to \$2,486 (6 percent of a \$41,433 taxable vehicle transaction). This maximum has customarily been adjusted in prior fee bills. Projections assuming constant unit data from FY 2022 levels expect this modification could generate up to \$1.16 million of additional revenue for the Transportation Fund and \$580,000 for the Education Fund for a full year of implementation. However, a perfectly linear relationship cannot be assumed since it is unlikely a constant number of transactions would hit the “cap” at its higher level. It is likely, therefore, that some lesser degree of additional revenue than estimated would actually be collected.

H.479 does not increase authorized Transportation Fund expenditure levels in FY 2024 above the levels included in the Governor’s Recommended transportation budget. Additional revenues collected from revised fees would instead accrue to the Transportation Fund and be available for appropriation to help meet non-federal match needs in future years.

The proposed fee adjustments would be made effective January 1, 2024, to accommodate the scheduled testing and implementation of the DMV core modernization project. If these adjustments are effective by that date, additional revenue in FY 2024 is expected to be slightly less than half of the full-year estimates reflected above (a total of approximately \$8 million - \$9 million) to account for seasonal variation in transaction activity and potential timing issues related to processing.

### **Fee Summary Spreadsheet**

(click link above, continued on next page)

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[202024%20Budget/Agency%20of%20Transportation%20Budget/Agency-wide%20Budget%20and%20Funding%20Options/Witness%20Documents/W~Bradley%20Kukenberger~Agency%20of%20Transportation%20Revenue%20and%20Budget%20Pressures%20FY25-FY27~1-25-2023.pdf](#)

<sup>7</sup> See [2016 Acts and Resolves No. 159](#).

<sup>8</sup> The PCE increased from 104.218 to 124.809 over this period – cumulative growth of 19.8%.

<https://fred.stlouisfed.org/series/PCEPI>

<sup>9</sup> For a summary chart of all proposed changes to DMV fees:

<https://legislature.vermont.gov/Documents/2024/WorkGroups/House%20Ways%20and%20Means/Bills/H.479/W~Chris%20Rupe~2023%20DMV%20Fee%20Analysis~3-21-2023.pdf>

<sup>10</sup> [H.53](#), as passed by the House, would reduce Transportation Fund revenues from license reinstatement fees by approximately \$200,000 annually. [S.99](#), as introduced by the Senate Transportation Committee, would reduce Transportation Fund revenues from certain overweight truck permits by approximately \$17,000 annually.

<sup>11</sup> See [32 V.S.A. §8903\(a\)\(2\)](#).





Row #	Amendment Sec. #	Statutory Reference	Fee Name/ Description	Year Last Changed (Legislative Session)	Current Fee	Inflation Adjustment	Fee Adjusted to Inflation	Rounded Up	Selected Fee	Selected Fee Change	# Units FY 2021	# Units FY 2022	Revenue Collected FY 2022	Additional Revenue - Selected Change	T-Fund	Other Funds	
111	67	23 VSA §702	Driver training instructor application (initial)	2016	\$ 105.00	19.9%	\$ 125.79	\$ 126.00	\$ 126.00	\$ 21.00	14	2	\$ 210	\$ 42	\$ 42		
112	67	23 VSA §702	Driver training instructor license	2016	\$ 75.00	19.9%	\$ 89.85	\$ 90.00	\$ 90.00	\$ 15.00	5	20	\$ 1,500	\$ 300	\$ 300		
113	68	23 VSA §703	Duplicate driver training license	2016	\$ 8.00	19.9%	\$ 9.58	\$ 10.00	\$ 10.00	\$ 2.00	0	9	\$ 72	\$ 18	\$ 18		
114		23 VSA §1209a(b)(1)(B)	Total Abstinence application	2009	\$ 500.00		\$ 500.00	\$ 500.00	\$ 500.00	\$ -	8	10	\$ 5,000	\$ -	\$ -		
115		23 VSA §1213(a)(1)(A)	Ignition Interlock Device restricted license - application fee	2011	\$ 125.00		\$ 125.00	\$ 125.00	\$ 125.00	\$ -	348	295	\$ 36,875	\$ -	\$ -		
116		23 VSA §1213(a)(2)	Ignition Interlock Device restricted license - renewal	2011	\$ 125.00		\$ 125.00	\$ 125.00	\$ 125.00	\$ -	576	596	\$ 74,500	\$ -	\$ -		
117	69	23 VSA §1230	Inspection sticker fee	2016	\$ 6.00	19.9%	\$ 7.19	\$ 8.00	\$ 8.00	\$ 2.00	571,290	452,589	\$ 2,715,534	\$ 905,178	\$ 905,178		
118	70	23 VSA §1392(14)(A)	Special access weight permit - 60,000 lb	2016	\$ 156.00	19.9%	\$ 186.89	\$ 187.00	\$ 187.00	\$ 31.00	912	868	\$ 135,096	\$ 26,846	\$ 26,846		
119	70	23 VSA §1392(14)(B)	Special access weight permit - 69,000 lb	2016	\$ 352.00	19.9%	\$ 421.70	\$ 422.00	\$ 422.00	\$ 70.00	1,565	1,561	\$ 549,472	\$ 109,270	\$ 109,270		
120	70	23 VSA §1392(14)(C)	Special access weight permit - 72,000 lb	2016	\$ 15.00	19.9%	\$ 17.97	\$ 18.00	\$ 18.00	\$ 3.00	35	10	\$ 150	\$ 30	\$ 30		
121	70	23 VSA §1392(14)(D)	Special access weight permit - 76,000 lb	2016	\$ 15.00	19.9%	\$ 17.97	\$ 18.00	\$ 18.00	\$ 3.00	34	33	\$ 495	\$ 99	\$ 99		
122	70	23 VSA §1392(13), (17)(F)	Special access weight permit - 90,000 lb	2016	\$ 415.00	19.9%	\$ 497.17	\$ 498.00	\$ 498.00	\$ 83.00	2,061	2,000	\$ 830,000	\$ 166,000	\$ 166,000		
123	70	23 VSA §1392(16)(C)	Special access weight permit - 90,000 lb milk	2016	\$ 382.00	19.9%	\$ 457.64	\$ 458.00	\$ 458.00	\$ 76.00	48	45	\$ 17,190	\$ 3,420	\$ 3,420		
124	70	23 VSA §1392(16)(C)	Special access weight permit - 90,000 lb permit if registered at 90,000 lb for milk	2016	\$ 10.00	19.9%	\$ 11.98	\$ 12.00	\$ 12.00	\$ 2.00	157	147	\$ 1,470	\$ 294	\$ 294		
125	70	23 VSA §1392(17)(F)	Excess weight permit 99,000 lbs all products	2016	\$ 560.00	19.9%	\$ 670.88	\$ 671.00	\$ 671.00	\$ 111.00	4,201	4,064	\$ 2,275,840	\$ 451,104	\$ 451,104		
126		23 VSA §1392(19)(A)	Special access weight permit - additional, lesser weight	2003	\$ 10.00		\$ 10.00	\$ 10.00	\$ 10.00	\$ -			\$ -	\$ -	\$ -		
127	71	23 VSA §1402(a)	Single trip permits	2016	\$ 40.00	19.9%	\$ 47.92	\$ 48.00	\$ 48.00	\$ 8.00	10,318	11,652	\$ 468,080	\$ 93,216	\$ 93,216		
128	71	23 VSA §1402(a)	Blanket oversize permits	2016	\$ 112.00	19.9%	\$ 134.18	\$ 135.00	\$ 135.00	\$ 23.00	2,292	2,321	\$ 259,952	\$ 53,383	\$ 53,383		
129	71	23 VSA §1402(a)	Blanket oversize permits - each additional	2016	\$ 6.00	19.9%	\$ 7.19	\$ 8.00	\$ 8.00	\$ 2.00	included	included					
130	71	23 VSA §1402(a)	Floot oversize permit	2016	\$ 112.00	19.9%	\$ 134.18	\$ 135.00	\$ 135.00	\$ 23.00			\$ -	\$ -	\$ -		
131	71	23 VSA §1402(a)	Floot oversize permit - each additional	2016	\$ 6.00	19.9%	\$ 7.19	\$ 8.00	\$ 8.00	\$ 2.00			\$ -	\$ -	\$ -		
132	71	23 VSA §1402(b)(1)	Single trip over length permits	2016	\$ 28.00	19.9%	\$ 33.54	\$ 34.00	\$ 34.00	\$ 6.00	150	150	\$ 4,200	\$ 900	\$ 900		
133	72	23 VSA §2002(a)	Title - New, Transfer, Duplicate, Corrected, Salvage, Surrender of Distinctive Title, Lien Release	2016	\$ 35.00	19.9%	\$ 41.93	\$ 42.00	\$ 42.00	\$ 7.00	130,589	133,791	\$ 4,682,685	\$ 936,537	\$ 936,537		
134	72	23 VSA §2002(a)	Lien Fees - Motor Vehicle	2016	\$ 11.00	19.9%	\$ 13.18	\$ 14.00	\$ 14.00	\$ 3.00	69,894	68,015	\$ 748,165	\$ 204,045	\$ 204,045		
135	72	23 VSA §2002(a)	Title - Certificate of Search	2016	\$ 22.00	19.9%	\$ 26.36	\$ 27.00	\$ 27.00	\$ 5.00	88	108	\$ 2,376	\$ 540	\$ 540		
136		23 VSA §3007(a)	Diesel fuel user fee	1993	\$ 6.50		\$ 6.50	\$ 7.00	\$ 6.50	\$ -	9,702	9,431	\$ 61,302	\$ -	\$ -		
137		23 VSA §3702	IRP - 72 hour trip permit	1987	\$ 15.00		\$ 15.00	\$ 15.00	\$ 15.00	\$ -			\$ -	\$ -	\$ -		
138		23 VSA §3703	IRP - Temporary authorization	1987	\$ 15.00		\$ 15.00	\$ 15.00	\$ 15.00	\$ -			\$ -	\$ -	\$ -		
139		23 VSA §3704	IRP - Empty weight permit	1987	\$ 20.00		\$ 20.00	\$ 20.00	\$ 20.00	\$ -			\$ -	\$ -	\$ -		
140	73	23 VSA §3802(a)	Title - Motorboat/Snowmobile/ATV - New, Transfer, Duplicate, Corrected, Salvage, Surrender of Distinctive Title, Lien Release	2016	\$ 22.00	19.9%	\$ 26.36	\$ 27.00	\$ 27.00	\$ 5.00	6,222	5,742	\$ 126,324	\$ 28,710	\$ 28,710		
141	73	23 VSA §3802(a)	Lien Fees - Motorboat/Snowmobile/ATV	2016	\$ 11.00	19.9%	\$ 13.18	\$ 14.00	\$ 14.00	\$ 3.00	2,471	2,075	\$ 22,825	\$ 6,225	\$ 6,225		
142	74	23 VSA §4108(f)	CDL Knowledge Test	2016	\$ 32.00	19.9%	\$ 38.34	\$ 39.00	\$ 39.00	\$ 7.00	4,159	3,859	\$ 123,488	\$ 27,013	\$ 27,013		
143	74	23 VSA §4108(f)	CDL Skills Test	2016	\$ 32.00	19.9%	\$ 38.34	\$ 39.00	\$ 39.00	\$ 7.00	2,529	3,047	\$ 97,504	\$ 21,329	\$ 21,329		
144	74	23 VSA §4108(f)	CDL Endorsement Test	2016	\$ 14.00	19.9%	\$ 16.77	\$ 17.00	\$ 17.00	\$ 3.00	1,713	2,014	\$ 28,196	\$ 6,042	\$ 6,042		
145	74	23 VSA §4108(f)	Skills Test Scheduling Deposit (CDL)	2016	\$ 24.00	19.9%	\$ 28.75	\$ 29.00	\$ 29.00	\$ 5.00	143	296	\$ 7,104	\$ 1,480	\$ 1,480		
146	75	23 VSA §4110(a)(B)(A)	Commercial Driver's License - 4 Year	2016	\$ 90.00	19.9%	\$ 107.82	\$ 108.00	\$ 108.00	\$ 18.00	4,109	4,682	\$ 421,380	\$ 84,276	\$ 84,276		
147	75	23 VSA §4110(a)(B)(A)	Commercial Driver's License - 2 Year	2016	\$ 60.00	19.9%	\$ 71.88	\$ 72.00	\$ 72.00	\$ 12.00	1,561	1,524	\$ 91,440	\$ 18,288	\$ 18,288		
148	75	23 VSA §4110(a)(B)(B)	Commercial Learner's Permit	2016	\$ 15.00	19.9%	\$ 17.97	\$ 18.00	\$ 18.00	\$ 3.00	818	1,179	\$ 17,685	\$ 3,537	\$ 3,537		
149	75	23 VSA §4110(b)	Commercial Driver's License - Duplicate	2016	\$ 15.00	19.9%	\$ 17.97	\$ 18.00	\$ 18.00	\$ 3.00	643	790	\$ 11,850	\$ 2,370	\$ 2,370		
														\$ 20,532,769	\$ 20,507,816	\$ 24,953	
<b>Purchase &amp; Use Tax Truck Maximum</b>																	
150	76	32 VSA §8903(a)(2)	Purchase & Use - Increase cap on trucks - T-Fund	2016	\$ 2,075.00	19.9%	\$ 2,485.85	\$ 2,486.00	\$ 2,486.00	\$ 411.00	4,100	4,243	\$ 5,869,483	\$ 1,162,582	\$ 1,162,582		
151	76	32 VSA §8903(a)(2)	Purchase & Use - Increase cap on trucks - Ed Fund	2016	\$ 2,075.00	19.9%	\$ 2,485.85	\$ 2,486.00	\$ 2,486.00	\$ 411.00	4,100	4,243	\$ 2,934,742	\$ 581,291	\$ 581,291		
Note that additional revenue may be less than projected since there may be fewer vehicles hitting the revised cap.																	
														\$ 1,743,873	\$ 1,162,582	\$ 581,291	
<b>Grand Total</b>														\$ 22,276,642	\$ 21,670,398	\$ 606,244	