

State Utilization of Various Alternative Revenue Sources

For: Vermont Senate Transportation Committee

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Revenue Mechanisms	States where implemented
Gasoline Tax Indexing	13 states index excise tax to CPI or construction cost index: AL, CA, FL, GA, IL, IN, MD, MI, NC, NV*, RI, UT, VA (*in Clark & Washoe counties only) CO begins indexing in 2032 10 states + DC have variable tax based on price of fuel or sales tax (differs structurally from excise tax with index) NC also indexes to population and GA to MPG
Diesel Tax Indexing	13 states index excise tax to CPI or construction cost index: AL, CA, FL, GA, IL, IN, MD, MI, NC, NV*, RI, UT, VA (*in Clark & Washoe counties only) CO begins indexing in 2032 10 states + DC have variable tax based on price of fuel or sales tax (differs structurally from excise tax with index) NC also indexes to population and GA to MPG
Mileage-Based User Fees: Light Duty Vehicles	Hawaii (mandatory for EVs in 2028); Operational programs (opt-in in lieu of higher registration fees) in OR, UT, VA
Mileage-Based User Fees: Medium and Heavy-Duty Vehicles	4 states have Weight Mileage Taxes for heavy-duty trucks (CT, NY, NM, OR) (>26k pounds), 1 state (KY) has an MBUF for vehicles 60k pounds and up, and 1 state has an MBUF for heavy electric vehicles (>26k lbs)
Retail Delivery Fees	2 states CO, MN
Transportation Network Company Fees	WY, NY, HI, AL, SD, SC, RI, NV, and IA collect % of trip; CT and MA collect fixed amount per trip
MPG-Based Registration Fee	Oregon
Tire Fees	Majority of states for different purposes. (MA, NH, CT and 10 others outside NE do not)