

FY 2009 RESEARCH PROBLEM STATEMENT

Use this form to submit a problem statement

Submittal via E-mail is preferred: Save the form and give it a new, descriptive name, then send to:
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TITLE

PEA-09-02 Evaluation of alternative funding approaches

PROBLEM (Description of need)

Fuels tax revenues are the single largest source of revenue for the Highway Fund. The laws dealing with Fuels Tax, set forth in ORS 319, have not significantly changed in 14 years. As more efficient vehicles and alternatively-fueled vehicles use the transportation infrastructure, alternative funding needs to be developed.

PROPOSED RESEARCH, DEVELOPMENT OR TECHNOLOGY TRANSFER ACTIVITY

Research alternative funding sources such as the following:

- Increased penalties on use of dyed diesel on the highway/roads (other than what is currently prescribed, which is tax due on the gallons used, penalty based on the tax, and interest);
- Railroad locomotive diesel tax;
- Development of a "fuels tax equivalent" based on a formula (see attached for example);
- Licensing and renewal fees for new motor vehicle fuel, use fuel sellers, and use fuel users, etc.

Research technological solutions for addressing compliance with fuels tax laws, such as electronic filing of tax reports, mandated electronic funds transfers for licensees that owe ODOT substantial sums of money, and other potential efficiencies.

BENEFITS

Potential for enhanced revenue for ODOT programs.

CONTACT PERSON:

FOR RESEARCH UNIT USE ONLY

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Fuels Tax Equivalent Revenue Projection

Passenger Cars/Light Trucks	
Average Miles Traveled Per Year	12000
Average Miles Per Gallon	19.8
Number of Gallons Used/Year	606.06
Fuels Tax Rate (Oregon)	0.24
Average Annual Fuels Tax Paid	145.45

Hybrids	
Hybrid - Averages Miles Per Gallon	43.6
Number of Gallons Used/Year	275.23
Average Annual Fuels Tax Paid	66.06

Difference of Annual Fuels Tax Paid	79.40
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Number of Hybrids Registered in OR (approximate)	18000
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Annual Revenue from Imputed Tax	\$1,429,191
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