

行政院所屬各機關因公出國人員出國報告書  
(出國類別：考察)

美 國 聯 邦 公 路  
信 託 基 金 之 財 務 運 作  
考 察 報 告

服務機關：交通部會計處

出國人員：副會計長 許專琴

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## 壹、考察目的

鑑於目前我國汽車燃料使用費係採隨車徵收方式，按各型汽車之汽缸總排氣量、行駛里程及使用效率計算每月耗油量，訂定費額表，並依此標準徵收汽車燃料使用費，悉數解繳專戶儲存後，比例分配作為各地方公路主管機關所轄之公路系統以及市區道路之公路養護、修建、安全管理等，並未成立特種基金管理運用，因此，本次考察係為瞭解美國聯邦公路信託基金之財務運作方式，管理機制及其收支平衡策略，以助於本部交通建設基金相關財務規劃業務之制訂與推動。

## 貳、考察心得

### 聯邦補助公路信託基金簡介

### Federal-Aid Highway Trust Fund (HTF)

#### 一、基金成立經過

##### (一)成立目的

聯邦補助公路信託基金 (HTF) 尚未成立前，聯邦補助公路計劃之債務均由財政部普通基金清償，雖然當時即有汽車燃料稅以及相關產品貨物稅的徵收，但並未將稅收與公路計劃支出相連結，而公路信託基金成立目的是以「取之於路，用之於路」之理財原則，使聯邦補助公路計劃在核准條件下，得以善盡責任並撥款予以補助。

##### (二)法源依據

1956 年聯邦補助公路法案 (Federal-Aid Highway) 及公路收入法案 (Highway Revenue Act) 同時經立法通過，聯邦補助公路之主要及次要系統，州際系統等之核准計劃因而增加，並且成立「公路信託基金」以加速公路計劃執行之財務運作。由於民眾對公路收入法案的通過接受度極高，因此，向使用者增加徵收稅額及項目，並限定專款用於較大的公路計劃亦隨之增加。

### (三)實施期限

1956 年制定公路收入法案以提供公路信託基金之期限為 1972 年 6 月 30 日止之核准計劃，並得延長支付款項於 1973 年 6 月 30 日，HTF 成立期限曾經多次立法而延長，就最近立法通過之 TEA-21 原核准徵收稅款支應計畫期限至 2003 年 9 月 30 日卻再次延至 2005 年，並得延長支付款項於 2006 年 6 月 30 日。

## 二、基金財務運作

### (一)使用者稅費 (User Taxes) 的制訂

公路信託基金主要係來自於 1956 年稅賦結構的改變，由受益者付費之公路使用者給付稅款而成立。1982 年路面運輸協助法案 (Surface Transportation Assistance Act (STAA)) 重大修訂，以及 1984 年為減少赤字法案 Deficit Reduction Act，使得汽車燃料稅 (Motor-fuel tax) 在 1959 年首次增加後又於 1982 年路面運輸協助法案 (Surface Transportation Assistance Act (STAA)) 同時設立一專屬的大眾運輸帳戶 (MASS Transit Account) 於公路信託基金 (HTF)，而獲得一部分的燃料稅。

1990 年，公車預算調解法案 (Omnibus Budget Reconciliation Act) 制定通過，每加侖增加 5 cents，使得聯邦汽油稅調整為每加侖徵收 14.1 cents。每

加侖增加 5 cents 中的一半，由普通基金進帳到 HTF，期限直到 1995 年 10 月 1 日止。

1993 年 10 月 1 日生效之 Omnibus Budget Reconciliation Act 制定通過增加每加侖燃料稅徵收 4.3 cents，因此，每加侖汽油稅增加至 18.4 cents，全部收入進到普通基金中，以減少赤字。

1997 年 10 月 1 日生效之 Taxpayer Relief Act 再將每加侖燃料稅增加徵收 4.3 cents 的收入由普通基金全部轉入公路信託基金中，TEA-21 法案使得公路信託基金得以延伸稅收至 2005 年 9 月 30 日。

下表係表示公路信託基金稅收之種類及稅率。

Tax Type (稅類)	Tax Rate (稅率)
Gasoline 汽油	18.4 cents per gallon
Diesel 柴油	24.4 cents per gallon
Gasohol(10% ethanol) 瓦斯	13 cents per gallon
Special Fuels：特種燃料	
Generalrate	18.4 cents per gallon
Liquefied petroleum gas	13.6 cents per gallon
Liquefied naturalgas	11.9 cents per gallon
M85(from naturalgas)	9.25 cents per gallon
Compressed naturalgas	48.54 cents per thousand cubic feet
Tires：輪胎	
0-40 pounds	No Tax
Over 40 pounds to 70 pounds	15 ¢ per pound in excess of 40
Over 70 pounds to 90 pounds	\$4.50 plus 30 ¢ per pound in excess of 70
Over 90 pounds	\$10.50 plus 50 ¢ per pound in excess of 90
Truck and Trailer Sales 卡拖車銷售	12 percent of retailer's sales price for tractors and trucks over 33,000 pounds gross vehicle weight (GVW) and trailers over 26,000 pounds GVW
Heavy Vehicle Use 重型車輛使用	Annual tax：Trucks 55,000 pounds and over GVW \$100 plus \$22 for each 1,000 pounds (or fraction thereof) in excess of 5,000pounds (maximum tax of \$550)

附表 A，表示公路信託基金成立之後公路燃料稅率之歷史資料。

1984 年 10 月 30 日另增加收入來源，由違反汽車交通安全之罰款收入進帳至公路信託基金。

## (二)稅費之收取 (collection)

大部分的貨物稅並未透過聯邦政府而直接由消費者存入公路信託基金 (HTF)，經由製造商、進口商將可課稅產品之稅款附到內部服務收入，(除了貨卡車以及拖車由零售商支付、重型車輛使用稅由擁有者支付外) 因此，大部分的聯邦燃料稅雖來自少數州為主要石油公司公司總產處，輪胎稅則來自俄亥俄州的美國輪胎生產所在地之工廠。然而，這些稅均變成產品價格的一部分，而最終仍由公路使用者負擔。

使用稅存入國庫普通基金，名義上財政部以估計之相當金額至少每月移轉到公路信託基金，但之後，仍依實際稅收再作調整，公路信託基金收入金額超過目前支出需求時，則投資於公債，直到 1998 年 10 月 1 日以前均為附息公債，其利息記入基金中，之後，公路信託基金餘額均投資於無息債券。且各州均有大額利息轉入公路信託基金中，而各州估算公路使用稅額係依據各州汽車燃油稅代理機構之資料報告，有些州收到由公路使用稅超過聯邦補助額時，則依 TEA-21 最小保證條款之規定予以補償。



### (三)使用者付費 (Pay-as-You-Go) 與基金

公路信託基金建立在使用者付費原則下，因此，必須要有足夠的資金以補助公路計畫之執行，為此，對於公路信託基金帳戶之控制相當重要，其運作受到 Byrd 修正法案所控制。

依 Byrd 修正法案之規定，在 HTF 基金中，必須要有足夠資金以應付支用，若在一个會計年度終了，高速公路帳戶 (Highway Account) 中尚有未支付的合約金額超過高速公路可運用金額，必須小於其未來 24 個月的預計收入額。例如為了決定 1999 年之收支，在 1998 年結束後，財政部必須決定高速公路帳戶 1998 年 9 月 30 日之餘額加上預計 1999、2000 及 2001 年收入，必須要大於 1999 年之支出及 1998 年 9 月 30 日已承諾未付款之合約金額；如預計不可能達成這個目標，則 1999 年預算數須減低以平衡之。

HTF 支應高速公路、道路交通安全計畫、都市捷運系統，聯邦政府要透過 HTF 支付州政府之建設負擔款，仍須經由 HTF 適當程序。本年度已指撥金額，尚未支用可延至下年度使用。

在 Aquatic Resources Trust Fund 所徵收的汽油及特殊船用油稅捐，每年提撥一百萬元移給 Land & Water Conservation Fund。使用小型引擎如除草機所徵收的稅捐也進入 Aquatic Resources Trust Fund。這些錢及高速公路燃油稅，首先存入 HTF 裡，由財政部決定分配予適當的基金使用。

#### (四)基金之餘額

由於聯邦補助公路計畫核准後，並未立即支付現金，因此即使 HTF 於年度終了尚有餘額，並不表示基金有剩餘，聯邦所承諾之債務或契約責任並未列入 HTF 餘額表內。下表係 1998 年度基金餘額表。

#### Operation of the Highway Account of the Highway Trust Fund

單位：百萬元

	Highway Account	Mass Transit Account	Total
Opening balance,10/01/97	12,576	9,858	22,433
Tax receipts	23,969	3,658	27,627
Less :			
Transfers to other trust fund	172	23	195
Tax refunds	656	148	804
Net tax receipts	23,141	3,487	26,628
Interest	1,166	839	2,005
Expenditures	20,347	4,133	24,480
Closing balance,9/30/98	16,536	10,051	26,586

### 三、基金管理機關及組織

#### (一)聯邦公路行政管理機構簡介

##### Federal Highway Administration (FHWA)

聯邦公路行政管理機構 Federal Highway Administration (FHWA) 隸屬於美國交通部係協同州政府或其它機關共同合作公路交通計畫之執行與管理，以提升國家安全性、經濟生命力、生活品質與環境。

主要職掌包含：

- (1) 聯邦補助公路計畫 (Federal-Aid Highway Program)：聯邦經濟上協助州政府建設改進國家公路系統、城市鄉鎮道路與橋樑。這是補助一般建設道路安全性的計畫。
- (2) 運輸安全計畫：發展強制條規管理卡車公車減少意外事故的發生。也同時控管公路上貨物運輸。
- (3) 聯邦土地公路計畫：管理國家森林、公園、印地安保留區及公共區域用地的進出，計劃其契約、建設設施與檢驗調查。

除此之外，聯邦補助公路計劃也處理大部分研究發展及科技計畫。

聯邦補助公路計畫為美國交通部的部門之一總部位於華盛頓特區其組織包含了：華盛頓總部、區域性辦公室、三個聯邦公路分部以及分佈各州

的分部。亦即聯邦補助公路計畫部門結構包含了五十二個各州辦事處、哥倫比亞特區以及 Commonwealth OF Puerto Rico。此外，另有五十二個運輸安全部門隸屬且至少有三千四百位員工在此服務。

FHWA 於西元一九六七年成立為美國交通部 (DOT) 執行管理部門。其工作內容存在早在一八九三年就存在，但一九六七年之前曾各為道路諮詢處 OFFICE OF ROAD INQUIRY、公共道路局一一三 Bureau of Public Roads。經過這些年，名字雖更改但其致力於美國交通建設的目標是相同的。聯邦補助公路計畫最終目的即創造全世界最好的交通系統。聯邦補助公路計畫不斷改進國家公路系統與內部通路的品質。並提供各州執行計畫所需之經濟上與技術上的支援，改善都市與鄉村道路橋樑以及建造安全、快速有效率的公路系統。

Federal Highway Administration (FHWA) 為聯邦政府主要的公路管理機關，在聯邦補助公路計畫下，各州所提初步研選合格之路線，由聯邦補助資金支應改善。這些路線屬於州 (State) 或地方 (Local) 公路系統的一部分，由州或地方政府負責管理及維護，FHWA 也管理聯邦土地公路計畫 (Federal Lands Highway Program) 這些計畫由聯邦公路信託基金支應，其中包含三個分支計畫：

- 1.公園道路及兩旁樹木花草之路寬。
- 2.印地安保留區道路。
- 3.公有土地之道路等。

## (二)美國交通部簡介

### U.S Department of Transportation (DOT)

美國交通部建立於 1966 年 10 月 15 日國會通過法案，正式營運於 1967 年 4 月 1 日。成立宗旨為建造安全且有效率的運輸系統，成為 21 世紀國際性的延伸、模式、智慧與服務。1999 年度預算將由近 100,000 位員工共同領導創造交通奇蹟。

組成部門如下：

- 1、秘書室  
office of secretary (OST)
- 2、交通統計局  
Bureau of Transportation Statistics (BTS)
- 3、海岸防衛隊  
Coast Guard (USCG)
- 4、聯邦航空部門  
Federal Aviation Administration (FAA)
- 5、聯邦公路部門  
Federal Highway Administration (FHWA)
- 6、聯邦鐵路部門  
Federal Railroad Administration (FRA)

- 7、聯邦運輸部門  
Federal Transit Administration (FTA)
- 8、海運部門  
Maritime Administration (MARAD)
- 9、國家公路交通部門  
National Highway Traffic Administration  
(NHTSA)
- 10、聖塔羅倫斯海運發展部門  
Saint Lawrence Seaway Development Corporation  
(SLSDC)
- 11、平面交通事務理事會  
Surface Transportation Board (STB)
- 12、服務中心  
Transportation Administration Service Center (TASC)

## 四、基金財務收支及報表 (Financial Statement)

### (一)公路信託基金收入來源

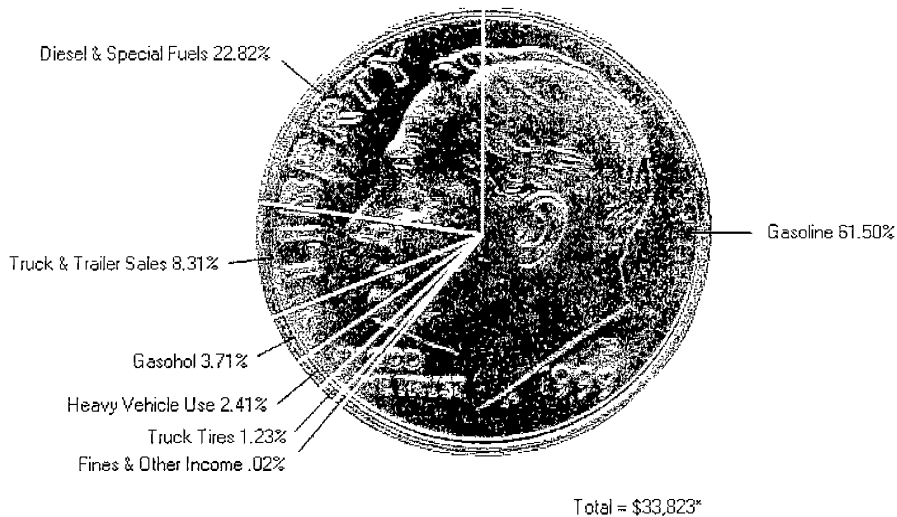
聯邦公路信託基金 (HTF) 是聯邦路面交通運輸計畫 (Federal Surface transportation program) 主要的資金來源，1956 年依據公路收入法案 (Highway Revenue Act) 而成立，經過多次定期的檢討修訂立案而延續。公路信託基金以收取汽油、柴油、其他燃料以及重型卡車等幾種相關貨物稅為其資金來源。目前稅率以每加侖汽油徵收 18.4cents 以及每加侖柴油徵收 24.4cents 為基準。

此公路信託基金分成二個主要帳戶，其一為公路帳戶 (Highway Account)，另一為大眾運輸帳戶 (Mass Transit Account)，以下為 1999 年度公路帳戶之收入來源表。

聯邦公路信託基金 1999 年度收入來源表

單位：百萬元

收入來源類別	公路帳戶收入
汽 油 ( Gasoline )	\$20,800
瓦 斯 ( Gasohol )	\$1,256
柴油及專用燃料 ( Diesel and Special Fuel )	\$7,719
貨卡車及拖車銷售 ( Truck and Trailer Sales )	\$2,810
貨卡車輪胎 ( Truck Tires )	\$416
重型車輛使用 ( Heavy Vehicle Use )	\$814
罰金(罰鍰)及其他收入 ( Fines and Other Income )	\$8
合 計	\$33,823



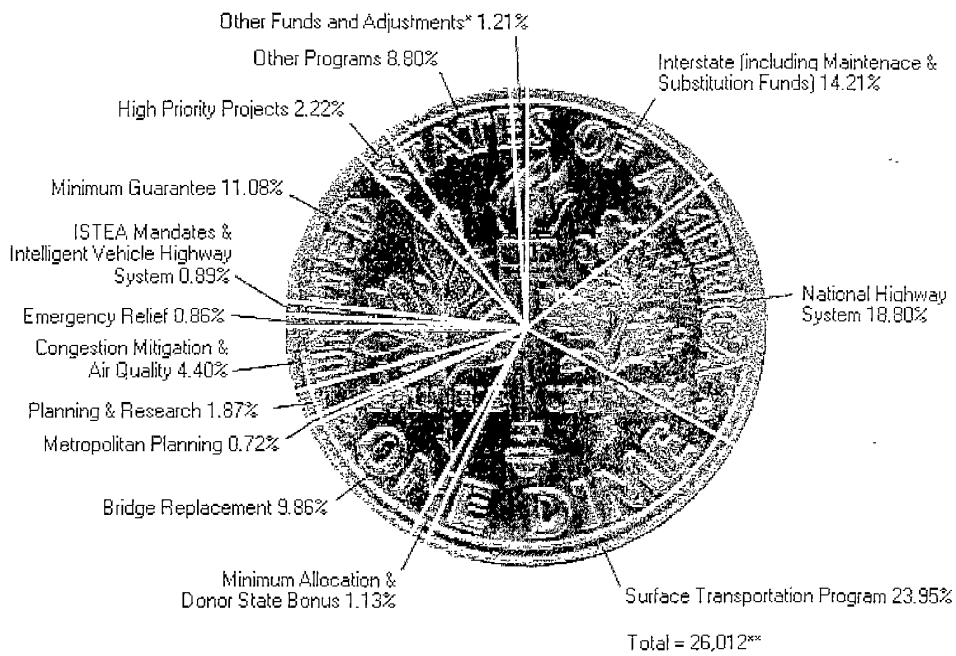


(二)依據 21 世紀交通運輸權益法案 (Transportation Equity Act for the 21st century) (TEA-21)，聯邦公路行政管理機構 (FHWA) 1999 年度承諾由聯邦補償或負擔之債務或契約責任如下表：

單位：萬元

基金用途 聯邦補助類別	契約、債務 (1999 年度)
州際道路維修更新 (Interstate Maintenance & Substitution)	\$3,697
國家公路系統 (National Highway System)	\$4,891
平面交通計畫 (Surface Transportation Program)	\$6,231
最小分配以及捐贈給州的獎金 (Minimum Allocation & Donor State Bonus)	\$294
橋樑更新 (Bridge Replacement)	\$2,565
都市計畫 (Metropolitan Planning)	\$187
規劃研究 (Planning & Research)	\$485
交通擁擠減輕及空氣品質 (Congestion Mitigation & Air Quality)	\$1,145
緊急事故減少 (Emergency Relief)	\$223
授權及智慧型運輸工具道路系統 (ISTEA Mandates & Intelligent Vehicle Highway)	\$232
最少擔保 (Minimum Guarantee)	\$2,882
最優先計畫 (High Priority Projects)	\$578
其他計畫 (Other Programs)	\$2,288
其他基金及調整 (Other Funds and Adjustments)	\$313
合 計	\$26,012

1999 年度聯邦公路信託基金各項補助計畫占總債務百分比如下：

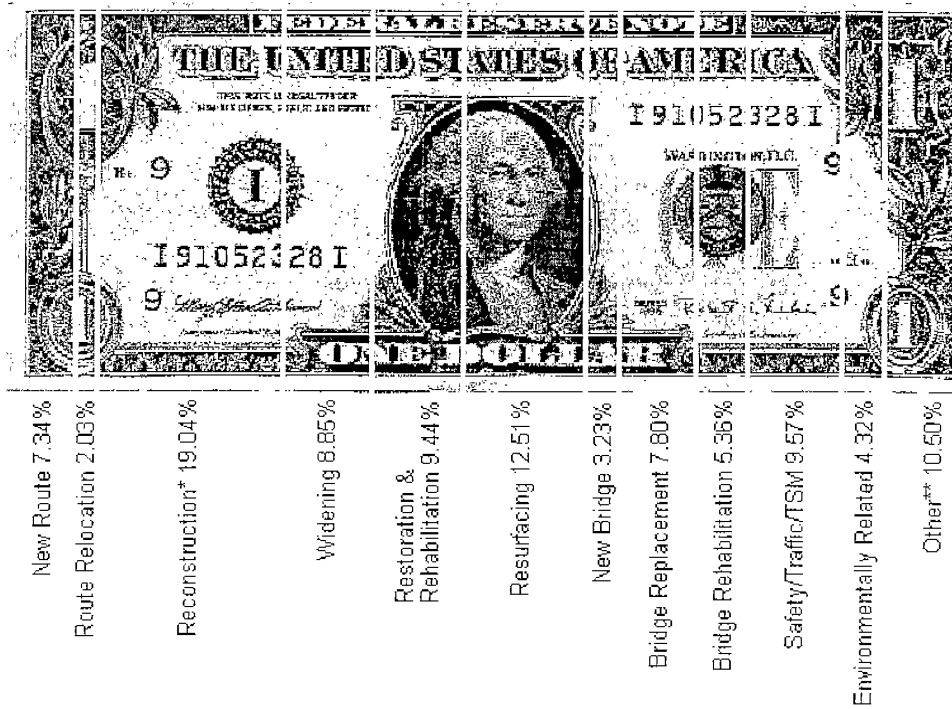


(三)1999 年度基金運用於公路改良之項目種類如下：

單位：百萬元

基金用途 改良項目種類	債 務
新路線 (New Route)	\$1,910
路線重配置 (Route Relocation)	\$529
重 建 (Reconstruction)	\$4,952
拓 建 (Widening)	\$2,303
修 復 (Restoration and Rehabilitation)	\$2,455
路 面 (Resurfacing)	\$3,253
新建橋樑 (New Bridge)	\$841
橋樑重置 (Bridge Replacement)	\$2,029
橋樑修復 (Bridge Rehabilitation)	\$1,395
交通安全 (Safety/Traffic/TSM)	\$2,490
環境相關 (Environmentally related)	\$1,125
其 他 (Other)	\$2,730
合 計	\$26,012

1999 年度各項公路改良所佔債務之百分比如下：



Total=26,012,000

(四)聯邦公路信託基金自 1987 年度至 1999 年度之債務成長

情形如下：

單位：百萬元

年 度	金 額	年 度	金 額
1987	\$12,819	1994	\$21,338
1988	\$12,965	1995	\$20,885
1989	\$13,666	1996	\$20,038
1990	\$14,365	1997	\$21,825
1991	\$16,641	1998	\$21,407
1992	\$18,449	1999	\$26,012
1993	\$18,242	2000(預估)	\$28,734

基金債務成長趨勢圖：



- (五)聯邦公路信託基金自 1957 年至 1998 年財務收入、支出及餘額如附表 B 其中於 1983 年增加設立大眾運輸帳戶於公路信託基金運作。
- (六)1998 年聯邦公路信託基金來自各州公路使用者之收入如附表 C 所示公路帳戶(Highway Account)及大眾運輸帳戶(MASS TRANSIT Account)分別來自汽油、柴油、其它燃油及貨物稅等。
- (七)公路信託基金帳戶來自各州公路使用者稅費收入與聯邦補助分配各州及最少保證分配之比較分析如附表 D 所示。
- (八)聯邦公路使用者稅費之稅率及其生效日期以及分配於信託基金公路帳戶、大眾運輸帳戶以及普通基金之情形如附表 E 所示。

## 五、聯邦補助資金財務流程

(Federal-aid Financing Procedures)

聯邦公路補助計畫 (FAHP) 之財務流程開始於國會制訂路面交通授權 (surface transportation authorizing) 時，諸如二十世紀的 TEA21。在既定年限之內 (TEA21 有六年，但未必是必要的)，「授權法案」(authoring act) 不僅將此計畫賦形、定義，且也為其基金的額度設定了上限以便於執行此計畫。除提供給 Secretary of Transportation 外，並施行於 FHWA 和其他部門相關單位。

一旦國會建立了這些授權，下一個問題便是何時這些授權可以開始執行其義務。進行聯邦計畫的執照叫「預算授權」(budget authority)。有兩種：一是合約授權 (contract authority)，不需要進一步的國會行動即可使用。另一種是「指撥專款預算授權」，其在第二次立法 (分配的法案) 通過之前都不能分配使用。

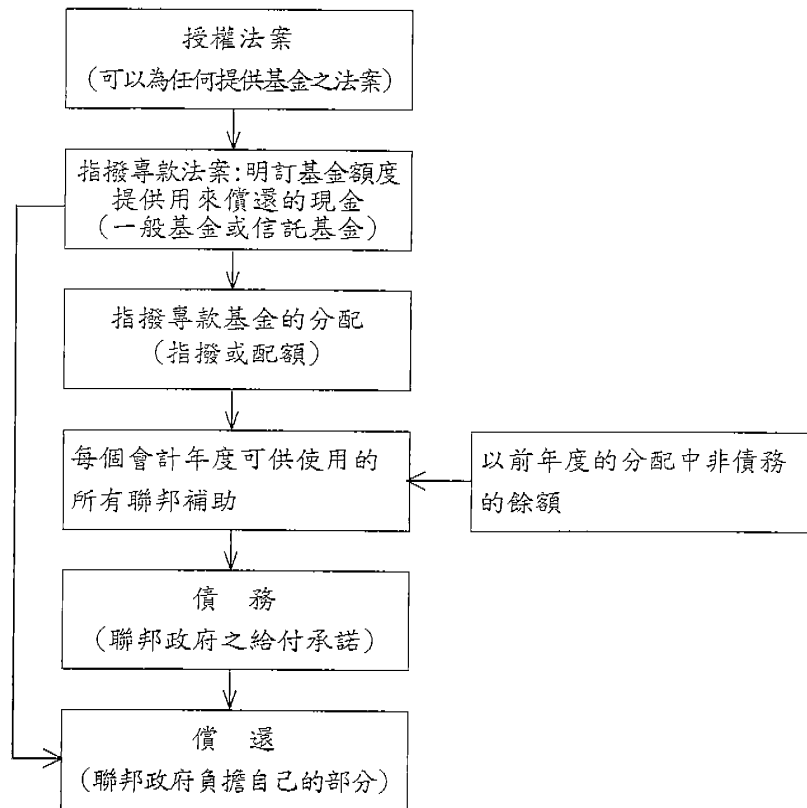
### (一)指撥預算授權 (Appropriated budget authority)

多數的聯邦計畫之運作，使用撥款預算授權，需要兩個步驟來執行。第一步驟為國會授權的通過，其並不允諾計畫的開始，而只是設定計畫基金的上限。這個計畫只有在二讀通過之後才可開始 (也就是說授權可被分配與使用)。在撥款專用法案中，國會制訂計畫實際可用的基金金額，也在此時，此計畫可被執行。換句話說，預算授權 (分配、花用、借貸、預留基金) 是在撥款專用

的層級，透過「撥款專用法案」而獲准。其也許等於或低於原先授權的基金層級。

在 TEA-21 中，指撥預算核准計畫的例子，例如 National Historic Covered Bridge Preservation Program。雖然從 1999-2003 年每個會計年度都有一億元被授權，但是在基金被撥款專用之前，都不能被分配運用。

下圖指撥款用專授權計畫之典型流程：

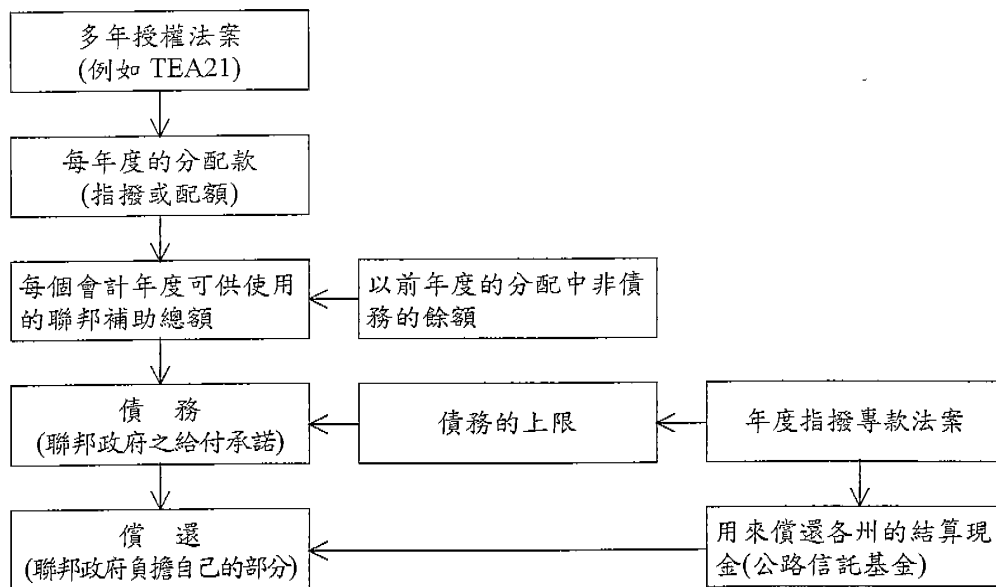




## (二) 合約授權 (contract authority)

然而大多數在 FAHP 中的計畫並不需要這兩個步驟，透過所謂的合約授權（一種特別的預算授權），授權的額度只要根據授權法案的規定，而不需進一步的立法程序，便可供作債務之用。關於 FAHP 方面，每個會計年度所授權的基金，透過指撥或配額，在會計年度的第一天（10月1日）便可供作分配款使用。當一個授權法案被執行，並已消除許多授權撥款專用程序中的不定性時，合約授權的運用（起始於 1921 年的聯邦補助公路法案中，被立法為供作公路計畫之用），便可提供各州關於聯邦資助計畫規模大小的進階報告。

下圖中為合約授權計畫的財務流程：



(三)補助款之撥付：聯邦補助公路計畫之核准並非立即支付現金，即使授權金額名義上已分配至各州，實際上只是通知該州可供使用金額，因此必須等到各州政府提出具體計畫已經核准並已動工，聯邦政府始得支付計畫所需費用，但僅限於聯邦政府應負擔部分。

(四)分配款扣除額：

(1)行政扣除額：依法規定以不超過 1.5% 為上限，由下列主要計畫提列：州際維護計畫，國家公路系統計畫，路面交通運輸計畫，空氣品質改善計畫，公路橋梁修建重置計畫，聯邦土地計畫……，此項扣除額用以支付聯邦公路行政機構（FHWA）員工薪津、辦公用品房舍及差旅費等。

(2)大都會計畫扣除額：扣除前項行政扣除額後餘額 1% 提列支應各州大都會交通運輸計畫各項活動開支。

(五)撥款方式及罰則：扣除前述兩項扣除額後，餘額再依法定程序分配各州，年度開始的第一天，各州即可根據其已核准動工之交通改善計畫應清償之債務，向聯邦請求撥款。另為維持聯邦控管權力，必要時可依法制止各州取得或使用全部已分配款項，情況列述如下：

a. 延遲撥款：有時為了鼓勵各州配合中央政府的重大決定如飲酒最低年齡的限制，商業駕照核

發、未成年血液酒精濃度限制等，針對未配合政策各州，在某特定期間內延遲撥款，以促使各州配合中央政策之執行。

b.移轉撥款：各州如未依規定執行計畫，其可用款項將被移至該州其他計畫，如宣導加強安全帶使用的失敗，即為實例。

c.凍結撥款或計畫之核准：各州政府如未能妥善維護聯邦已補助辦理之計畫，聯邦則可依法凍結撥款或其他計畫之核准。

附表 F：詳列各項與 FHWA 計畫相關罰則

(六)指定專用撥款：依聯邦公路法規定各州應限定為專用款者兩項，其一為，提列主要計畫項目 2% 作為規劃與研究經費。另一為，交通運輸安全計畫，由路面交通運輸計畫 (STP) 中提列 10% 作為交通安全建設計畫另再提列 10% 作為美化、修飾具歷史性公路計畫，建立交通博物館以及行人、腳踏車安全教育及設施。

(七)撥款剩餘再分配：為達成公平合理使用基金並符合優先順序之考量，撥款剩餘部分可依法於該州內再作進一步的分配。例如：路面交通運輸計畫 (STP) 原預留 62.5% 而實際僅支用 50%，其剩餘即可移作州內較優先之相關計畫。

(八)額外分配 (ALLOCATIONS)：於法中未明定其配額而可於年度進行中隨時提出申請者稱之，因基金有限，並非每州都可以得到配額，如被分配的

州未能於限定期間使用，即應收回再作分配至其他州。

(九)基金衡平性：為確保州際間基金分配的公平性以及對貢獻較多公路使用者稅收的各州表示關切，AEA-21 作最小保證 (Minimum Guarantee) 之規定。其中包括三個主要概念：

- (1) 依 TEA-21 規定各州各項計畫應有一定分配比例。
- (2) 最小保證各州至少可以收到各州所貢獻給 HTF 公路帳戶的 90.5%。
- (3) 各州於每年最少保證額中至少可以收到 1 百萬元。

(十)聯邦負擔比例：除了特例外，聯邦政府並不支付建設公路計畫全部經費，為了要有足夠資金完成這些計畫，聯邦基金尚須另籌其他資金，因此，其負擔比例大都為 80%，惟以下特例除外：

- (1) 聯邦負擔比例為 90%：州際系統 (Interstate System) 計畫。
- (2) 州內因大部分土地屬聯邦管轄，則該州內計畫，聯邦負擔比例可提高至 95%。
- (3) 聯邦負擔 100%：某些計畫並沒有配合款，如聯邦土地公路計畫，緊急救難計畫 (必須於 180 天內完成修復)，公路使用稅 xx 計畫，Woodrow Wilson Bridge 以及某些安全計畫等。
- (4) 彈性負擔比例：依其他法令規定之個案計畫，以不超過 100% 為原則。

附表 G 表示聯邦負擔比例之各項計畫類別。

## 參、結論及建議

美國聯邦政府於 1956 年依據公路收入法案及聯邦補助公路法案，將公路使用稅費收入運用於補助公路計劃的支出，因而成立「聯邦補助公路信託基金」，其管理機關為隸屬於美國交通部之聯邦公路行政管理機構（FHWA），負責協助各州政府建設改良國家公路系統，以及城市鄉鎮道路與橋樑，並處理研究發展及科技計劃，提供各州執行計劃所需經濟上與技術上的支援，建造安全、快速、有效率的公路系統，進而提昇國家安全性、經濟生命力、生活品質與環境。

公路信託基金收入主要來源為汽油、柴油、其它燃油以及重型卡車等幾種相關貨物稅，目前稅率以每加侖汽油徵收 18.4 cents 以及每加侖柴油徵收 24.4 cents 為基準，公路信託基金分成兩個主要帳戶，其一為公路帳戶，另一為大眾運輸帳戶，1999 年度，全年收入為 338 億 2,300 萬美元，其中汽油稅收入 208 億美元，所佔比例 61.50% 為最高，其次為柴油及專用燃油稅收入 77 億 1,900 萬美元，所佔比例為 22.82%，再其次為貨卡車及托車銷售稅收入 28 億 1,300 萬美金，所佔比例為 8.31%。公路信託基金支出主要用途為補助公路計畫之執行，包括支應高速公路計畫道路、交通安全計畫、都市捷運系統計畫等，1999 年度全年承諾負擔之債務共計 260 億 1,200 萬美元，其中平面交通計畫 62 億 3,100 萬美元，所占比例為 23.95% 最高，其次為國家公路系統計畫 48 億 9,100 萬美元，所占比例為 18.80%，再其次為州際道路維護及更新計

畫 36 億 9,700 萬美元，所占比例為 14.21，而最少擔保 28 億 8,200 萬美元所占比例為 11.08%。按其公路信託基金財務收入，自成立以來，1957 年度總收入為 14 億 7,890 萬美元逐年增加至 1998 年度 286 億 3,266 萬美元，總支出自 1957 年度 9 億 6,566 萬美元逐年增加至 1998 年度 244 億 8,025 萬美元，收支相抵後之結存 1957 年度為 5 億 1,633 萬美，截至 1998 年度結存 265 億 8,575 萬美元，其財務狀況良好，信託基金量入為出，以達收支平衡為目的，為因應聯邦補助公路計畫需求不斷的增加，收入不足以支應，聯邦政府因此歷經多次修法調整稅率或增加徵收項目，以充裕基金收入，始得承諾負擔補助各州公路計畫建造、修護及安全等所需經費之債務，囿於基金收入有限，對各州補助計畫制訂預算授權（合約授權、指撥預算授權）以及最少保證分配之相關規定及程序，對於聯邦補助之比例、稅費收入與分配以及提撥專款等訂定其財務流程，以確保各州際間基金分配之衡平性。

信託基金乃政務機關以受託人或個人、機構或其他政府機關之代理人地位列記相關資產的保管及運用情形之一獨立財務及會計個體。動本信託基金即係年收入可全部支應為年度支出，為期年度收支能與預期目標相等，基本上必須採行嚴格之預算控制制度，政府信託基金創立之主要理由既為政府以受託人地位將信託資產投資並將投資所得收入用於特定目的上，此特定目的通常為文化、教育及社會保險福利等，而美國聯邦公路信託基金亦即基於受益者付費原則並為期達到專款專用之目的，將徵收之使用者稅費收入以補助方式投資運用於公路建設、改良上，聯邦政府對

於各州所提計畫需求，經過審慎審查通過後所承諾之債務並無需立即支付現金，每一會計年度收支相抵後之結存並非基金真正之剩餘，而基金為求收支平衡亦無需為承諾之債務發行公債或舉借，如此，可避免因龐大債務或沉重利息負擔而影響基金正常運作。反觀我國公路法第 27 條規定，公路主管機關，為公路養護、修建及安全管理所需經費，得徵收汽車燃料使用費，現行徵收方式，係採隨車徵收方式處理，營業汽車於每年七月一次徵收，機車於每二年換發行車執照時，一次徵收二年。所徵得之汽車燃料使用費再依一定比例分配於各縣市政府及高速公路局，而其中除高速公路局將分配款用於高速公路建設，以及本部道路安全計劃以收支併列方式得以專款專用外，各縣市政府所得分配款係作為其財政收入之一部份，無法落實專款專用，因此，建議未來修訂公路法如能全面停徵汽車燃料使用費，改徵石油稅或能源稅，或由貨物稅提撥固定比例運用於道路養護、修建及安全管理經費之同時並成立公路信託基金。綜觀我國汽車燃料使用費收入，自 85 年度至 89 年度，分別為 277 億餘元、301 億餘元、313 億餘元、334 億餘元、627 億餘元，扣除分配各縣市政府、國道公路基金及公路局公路養護等支出外，中央每年尚有繳庫數自 85 年度至 89 年度，分別為 9,153 萬餘元、5,134 萬餘元、1 億 9,712 萬餘元、2 億 2,603 萬餘元、68 億 3,217 萬餘元，未能完全運用於公路建設上，不符合受益者付費、專款專用之原則，因此，美國聯邦公路信託基金之財務運作應可作為我國實施隨油徵收道路使用費管理運用之借鏡。

附表 A :

## Federal Excise Taxes on Highway Motor Fuel<sup>1</sup> (Cents Per Gallon)

TAX RATE	EFFECTIVE DATE	DISTRIBUTION OF TAX					SOURCE OF CHANGE
		HIGHWAY TRUST FUND		LEAKING UNDERGROUND STORAGE TANK TRUST FUND	GENERAL FUND FOR		
		HIGHWAY ACCOUNT	MASS TRANSIT ACCOUNT		DEFICIT REDUCTION	NOT SPECIFIED	
GASOLINE							
3	07/01/56	3	-	-	-	-	Highway Revenue Act of 1956 P.L. 84-627
4	10/01/59	4	-	-	-	-	Federal-Aid Highway Act of 1959 P.L. 86-342
9	2/ 04/01/83	8	1	-	-	-	Surface Transportation Assistance Act of 1982 P.L. 97-424
9	2/ 08/01/84	8	1	-	-	-	Deficit Reduction Act of 1984 P.L. 98-369
9.1	01/01/87	8	1	0.1	-	-	Superfund Amendments & Reauthorization Act of 1986 P.L. 99-499
14.1	12/01/90	10	1.5	0.1	2.5	-	Omnibus Budget Reconciliation Act of 1990 P.L. 101-508
18.4	10/01/93	10	1.5	0.1	6.8	-	Omnibus Budget Reconciliation Act of 1993 P.L. 103-66
18.4	10/01/95	12	2	0.1	4.3	-	Omnibus Budget Reconciliation Act of 1993 P.L. 103-66
18.3	01/01/96	12	2	-	4.3	-	Omnibus Budget Reconciliation Act of 1990 P.L. 101-508
18.4	10/01/97	15.45	2.85	0.1	-	-	Taxpayer Relief Act of 1997 P.L. 105-34
18.4	3/ 10/01/97	15.44	2.86	0.1	-	-	Transportation Equity Act for the 21st Century P.L. 105-178
DIESEL FUEL							
3	07/01/56	3	-	-	-	-	Highway Revenue Act of 1956 P.L. 84-627
4	10/01/59	4	-	-	-	-	Federal-Aid Highway Act of 1959 P.L. 86-342
9	2/ 04/01/83	6	1	-	-	-	Surface Transportation Assistance Act of 1982 P.L. 97-424
15	2/ 08/01/84	14	1	-	-	-	Deficit Reduction Act of 1984 P.L. 98-369
15.1	01/01/87	14	1	0.1	-	-	Superfund Amendments & Reauthorization Act of 1986 P.L. 99-499
20.1	12/01/90	16	1.5	0.1	2.5	-	Omnibus Budget Reconciliation Act of 1990 P.L. 101-508
24.4	10/01/93	16	1.5	0.1	6.8	-	Omnibus Budget Reconciliation Act of 1993 P.L. 103-66
24.4	10/01/95	18	2	0.1	4.3	-	Omnibus Budget Reconciliation Act of 1993 P.L. 103-66
24.3	01/01/96	18	2	-	4.3	-	Omnibus Budget Reconciliation Act of 1990 P.L. 101-508
24.4	10/01/97	21.45	2.85	0.1	-	-	Taxpayer Relief Act of 1997 P.L. 105-34
24.4	3/ 10/01/97	21.44	2.86	0.1	-	-	Transportation Equity Act for the 21st Century P.L. 105-178
GASOHOL 4/ (10 Percent Made with Ethanol)							
3	07/01/56	3	-	-	-	-	Highway Revenue Act of 1956 P.L. 84-627
4	10/01/59	4	-	-	-	-	Federal-Aid Highway Act of 1959 P.L. 86-342
-	01/01/79	-	-	-	-	-	Energy Tax Act of 1978 P.L. 95-618
4	2/ 04/01/83	3.56	0.44	-	-	-	Surface Transportation Assistance Act of 1982 P.L. 97-424
4	2/ 08/01/84	3	1	-	-	-	Deficit Reduction Act of 1984 P.L. 98-369
3	01/01/85	2	1	-	-	-	Deficit Reduction Act of 1984 P.L. 98-369
3.1	01/01/87	2	1	0.1	-	-	Superfund Amendments & Reauthorization Act of 1986 P.L. 99-499
8.7	12/01/90	4	1.5	0.1	2.5	0.6	Omnibus Budget Reconciliation Act of 1990 P.L. 101-508
13	10/01/93	4	1.5	0.1	6.8	0.6	Omnibus Budget Reconciliation Act of 1993 P.L. 103-66
13	10/01/95	3.5	2	0.1	6.8	0.6	Omnibus Budget Reconciliation Act of 1993 P.L. 103-66
12.9	01/01/96	3.4	2	-	6.9	0.6	Omnibus Budget Reconciliation Act of 1990 P.L. 101-508
13	10/01/97	6.95	2.85	0.1	2.5	0.6	Taxpayer Relief Act of 1997 P.L. 105-34
13	3/ 10/01/97	6.94	2.86	0.1	2.5	0.6	Transportation Equity Act for the 21st Century P.L. 105-178
GASOHOL 4/ (10 Percent Made with Methanol)							
3	07/01/56	3	-	-	-	-	Highway Revenue Act of 1956 P.L. 84-627
4	10/01/59	4	-	-	-	-	Federal-Aid Highway Act of 1959 P.L. 86-342
-	01/01/79	-	-	-	-	-	Energy Tax Act of 1978 P.L. 95-618
4	04/01/83	3	1	-	-	-	Surface Transportation Assistance Act of 1982 P.L. 97-424
3	01/01/85	2	1	-	-	-	Deficit Reduction Act of 1984 P.L. 98-369
3.1	01/01/87	2	1	0.1	-	-	Superfund Amendments & Reauthorization Act of 1986 P.L. 99-499
8.1	12/01/90	4	1.5	0.1	2.5	-	Omnibus Budget Reconciliation Act of 1990 P.L. 101-508
12.4	10/01/93	4	1.5	0.1	6.8	-	Omnibus Budget Reconciliation Act of 1993 P.L. 103-66
12.4	10/01/95	3.5	2	0.1	6.8	-	Omnibus Budget Reconciliation Act of 1993 P.L. 103-66
12.3	01/01/96	3.4	2	-	6.9	-	Omnibus Budget Reconciliation Act of 1990 P.L. 101-508
12.4	10/01/97	6.95	2.85	0.1	2.5	-	Taxpayer Relief Act of 1997 P.L. 105-34
12.4	3/ 10/01/97	6.94	2.86	0.1	2.5	-	Transportation Equity Act for the 21st Century P.L. 105-178



附表 A : (continued)

TAX RATE	EFFECTIVE DATE	DISTRIBUTION OF TAX					SOURCE OF CHANGE
		HIGHWAY TRUST FUND		LEAKING UNDERGROUND STORAGE TANK TRUST FUND	GENERAL FUND FOR:		
		HIGHWAY ACCOUNT	MASS TRANSIT ACCOUNT		DEFICIT REDUCTION	NOT SPECIFIED	
GASOHOL 4/ (7.7 Percent Made with Ethanol)							
3	07/01/56	3	-	-	-	-	Highway Revenue Act of 1956 P.L. 84-627
4	10/01/59	4	-	-	-	-	Federal-Aid Highway Act of 1959 P.L. 86-342
9	2/ 04/01/83	8	1	-	-	-	Surface Transportation Assistance Act of 1982 P.L. 97-424
9	2/ 08/01/84	8	1	-	-	-	Deficit Reduction Act of 1984 P.L. 98-369
9.1	01/01/87	8	1	0.1	-	-	Superfund Amendments & Reauthorization Act of 1986 P.L. 99-499
14.1	12/01/90	10	1.5	0.1	2.5	-	Omnibus Budget Reconciliation Act of 1990 P.L. 101-508
9.942	01/01/93	5.842	1.5	0.1	2.5	-	Energy Policy Act of 1992
14.242	10/01/93	5.842	1.5	0.1	6.8	-	Omnibus Budget Reconciliation Act of 1993 P.L. 103-66
14.242	10/01/95	5.342	2	0.1	6.8	-	Omnibus Budget Reconciliation Act of 1993 P.L. 103-66
14.142	01/01/96	5.242	2	-	6.9	-	Omnibus Budget Reconciliation Act of 1990 P.L. 101-508
14.242	10/01/97	8.792	2.85	0.1	2.5	-	Taxpayer Relief Act of 1997 P.L. 105-34
14.242	3/ 10/01/97	8.782	2.86	0.1	2.5	-	Transportation Equity Act for the 21st Century P.L. 105-178
GASOHOL 4/ (7.7 Percent Made with Methanol)							
3	07/01/56	3	-	-	-	-	Highway Revenue Act of 1956 P.L. 84-627
4	10/01/59	4	-	-	-	-	Federal-Aid Highway Act of 1959 P.L. 86-342
9	2/ 04/01/83	8	1	-	-	-	Surface Transportation Assistance Act of 1982 P.L. 97-424
9	2/ 08/01/84	8	1	-	-	-	Deficit Reduction Act of 1984 P.L. 98-369
9.1	01/01/87	8	1	0.1	-	-	Superfund Amendments & Reauthorization Act of 1986 P.L. 99-499
14.1	12/01/90	10	1.5	0.1	2.5	-	Omnibus Budget Reconciliation Act of 1990 P.L. 101-508
9.48	01/01/93	5.38	1.5	0.1	2.5	-	Energy Policy Act of 1992
13.78	10/01/93	5.38	1.5	0.1	6.8	-	Omnibus Budget Reconciliation Act of 1993 P.L. 103-66
13.78	10/01/95	4.88	2	0.1	6.8	-	Omnibus Budget Reconciliation Act of 1993 P.L. 103-66
13.68	01/01/96	4.78	2	-	6.9	-	Omnibus Budget Reconciliation Act of 1990 P.L. 101-508
13.76	10/01/97	8.33	2.85	0.1	2.5	-	Taxpayer Relief Act of 1997 P.L. 105-34
13.78	3/ 10/01/97	8.32	2.86	0.1	2.5	-	Transportation Equity Act for the 21st Century P.L. 105-178
GASOHOL 4/ (5.7 Percent Made with Ethanol)							
3	07/01/56	3	-	-	-	-	Highway Revenue Act of 1956 P.L. 84-627
4	10/01/59	4	-	-	-	-	Federal-Aid Highway Act of 1959 P.L. 86-342
9	2/ 04/01/83	8	1	-	-	-	Surface Transportation Assistance Act of 1982 P.L. 97-424
9	2/ 08/01/84	8	1	-	-	-	Deficit Reduction Act of 1984 P.L. 98-369
9.1	01/01/87	8	1	0.1	-	-	Superfund Amendments & Reauthorization Act of 1986 P.L. 99-499
14.1	12/01/90	10	1.5	0.1	2.5	-	Omnibus Budget Reconciliation Act of 1990 P.L. 101-508
11.022	01/01/93	6.922	1.5	0.1	2.5	-	Energy Policy Act of 1992
15.322	10/01/93	6.922	1.5	0.1	6.8	-	Omnibus Budget Reconciliation Act of 1993 P.L. 103-66
15.322	10/01/95	6.422	2	0.1	6.8	-	Omnibus Budget Reconciliation Act of 1993 P.L. 103-66
15.222	01/01/96	6.322	2	-	6.9	-	Omnibus Budget Reconciliation Act of 1990 P.L. 101-508
15.322	10/01/97	9.872	2.85	0.1	2.5	-	Taxpayer Relief Act of 1997 P.L. 105-34
15.322	3/ 10/01/97	9.862	2.86	0.1	2.5	-	Transportation Equity Act for the 21st Century P.L. 105-178
GASOHOL 4/ (5.7 Percent Made with Methanol)							
3	07/01/56	3	-	-	-	-	Highway Revenue Act of 1956 P.L. 84-627
4	10/01/59	4	-	-	-	-	Federal-Aid Highway Act of 1959 P.L. 86-342
9	2/ 04/01/83	8	1	-	-	-	Surface Transportation Assistance Act of 1982 P.L. 97-424
9	2/ 08/01/84	8	1	-	-	-	Deficit Reduction Act of 1984 P.L. 98-369
9.1	01/01/87	8	1	0.1	-	-	Superfund Amendments & Reauthorization Act of 1986 P.L. 99-499
14.1	12/01/90	10	1.5	0.1	2.5	-	Omnibus Budget Reconciliation Act of 1990 P.L. 101-508
10.68	01/01/93	6.58	1.5	0.1	2.5	-	Energy Policy Act of 1992
14.98	10/01/93	6.58	1.5	0.1	6.8	-	Omnibus Budget Reconciliation Act of 1993 P.L. 103-66
14.98	10/01/95	6.08	2	0.1	6.8	-	Omnibus Budget Reconciliation Act of 1993 P.L. 103-66
14.88	01/01/96	5.98	2	-	6.9	-	Omnibus Budget Reconciliation Act of 1990 P.L. 101-508
14.98	10/01/97	9.53	2.85	0.1	2.5	-	Taxpayer Relief Act of 1997 P.L. 105-34
14.98	3/ 10/01/97	9.52	2.86	0.1	2.5	-	Transportation Equity Act for the 21st Century P.L. 105-178

附表 A : (continued)

TAX RATE	EFFECTIVE DATE	DISTRIBUTION OF TAX					SOURCE OF CHANGE
		HIGHWAY TRUST FUND		LEAKING UNDERGROUND STORAGE TANK TRUST FUND	GENERAL FUND FOR:		
		HIGHWAY ACCOUNT	MASS TRANSIT ACCOUNT		DEFICIT REDUCTION	NOT SPECIFIED	
SPECIAL FUELS General Rates							
3	07/01/56	3	-	-	-	-	Highway Revenue Act of 1956 P.L. 84-627
4	10/01/59	4	-	-	-	-	Federal-Aid Highway Act of 1959 P.L. 86-342
9	2/ 04/01/83	8	1	-	-	-	Surface Transportation Assistance Act of 1982 P.L. 97-424
9	2/ 08/01/84	8	1	-	-	-	Deficit Reduction Act of 1984 P.L. 98-369
9.1	01/01/87	8	1	0.1	-	-	Superfund Amendments & Reauthorization Act of 1986 P.L. 99-499
14.1	12/01/90	10	1.5	0.1	2.5	-	Omnibus Budget Reconciliation Act of 1990 P.L. 101-508
18.4	10/01/93	10	1.5	0.1	6.8	-	Omnibus Budget Reconciliation Act of 1993 P.L. 103-66
18.4	10/01/95	12	2	0.1	4.3	-	Omnibus Budget Reconciliation Act of 1993 P.L. 103-66
18.3	01/01/96	12	2	-	4.3	-	Omnibus Budget Reconciliation Act of 1990 P.L. 101-508
18.4	10/01/97	15.45	2.85	0.1	-	-	Taxpayer Relief Act of 1997 P.L. 105-34
18.4	3/ 10/01/97	15.44	2.86	0.1	-	-	Transportation Equity Act for the 21st Century P.L. 105-178
SPECIAL FUELS Liquefied Petroleum Gases							
3	07/01/56	3	-	-	-	-	Highway Revenue Act of 1956 P.L. 84-627
4	10/01/59	4	-	-	-	-	Federal-Aid Highway Act of 1959 P.L. 86-342
9	2/ 04/01/83	8	1	-	-	-	Surface Transportation Assistance Act of 1982 P.L. 97-424
9	2/ 08/01/84	8	1	-	-	-	Deficit Reduction Act of 1984 P.L. 98-369
14	12/01/90	10	1.5	-	2.5	-	Omnibus Budget Reconciliation Act of 1990 P.L. 101-508
18.3	10/01/93	10	1.5	-	6.8	-	Omnibus Budget Reconciliation Act of 1993 P.L. 103-66
18.3	10/01/95	12	2	-	4.3	-	Omnibus Budget Reconciliation Act of 1993 P.L. 103-66
13.6	10/01/97	10.75	2.85	-	-	-	Taxpayer Relief Act of 1997 P.L. 105-34
13.6	3/ 10/01/97	11.47	2.13	-	-	-	Transportation Equity Act for the 21st Century P.L. 105-178
SPECIAL FUELS Liquefied Natural Gas							
3	07/01/56	3	-	-	-	-	Highway Revenue Act of 1956 P.L. 84-627
4	10/01/59	4	-	-	-	-	Federal-Aid Highway Act of 1959 P.L. 86-342
9	2/ 04/01/83	8	1	-	-	-	Surface Transportation Assistance Act of 1982 P.L. 97-424
9	2/ 08/01/84	8	1	-	-	-	Deficit Reduction Act of 1984 P.L. 98-369
9.1	01/01/87	8	1	0.1	-	-	Superfund Amendments & Reauthorization Act of 1986 P.L. 99-499
14.1	12/01/90	10	1.5	0.1	2.5	-	Omnibus Budget Reconciliation Act of 1990 P.L. 101-508
18.4	10/01/93	10	1.5	0.1	6.8	-	Omnibus Budget Reconciliation Act of 1993 P.L. 103-66
18.4	10/01/95	12	2	0.1	4.3	-	Omnibus Budget Reconciliation Act of 1990 P.L. 103-66
18.3	01/01/96	12	2	-	4.3	-	Omnibus Budget Reconciliation Act of 1990 P.L. 101-508
11.9	10/01/97	9.05	2.85	-	-	-	Taxpayer Relief Act of 1997 P.L. 105-34
11.9	3/ 10/01/97	10.04	1.86	-	-	-	Transportation Equity Act for the 21st Century P.L. 105-178
SPECIAL FUELS Neat Alcohol (85+% Alcohol) with Ethanol from Natural Gas							
3	07/01/56	3	-	-	-	-	Highway Revenue Act of 1956 P.L. 84-627
4	10/01/59	4	-	-	-	-	Federal-Aid Highway Act of 1959 P.L. 86-342
9	2/ 04/01/83	8	1	-	-	-	Surface Transportation Assistance Act of 1982 P.L. 97-424
4.5	2/ 08/01/84	3.5	1	-	-	-	Deficit Reduction Act of 1984 P.L. 98-369
4.6	01/01/87	3.5	1	0.1	-	-	Superfund Amendments & Reauthorization Act of 1986 P.L. 99-499
7.1	12/01/90	4.25	1.5	0.1	1.25	-	Omnibus Budget Reconciliation Act of 1990 P.L. 101-508
11.4	10/01/93	4.25	1.5	0.1	5.55	-	Omnibus Budget Reconciliation Act of 1993 P.L. 103-66
11.4	10/01/95	5	2	0.1	4.3	-	Omnibus Budget Reconciliation Act of 1990 P.L. 103-66
11.3	01/01/96	5	2	-	4.3	-	Omnibus Budget Reconciliation Act of 1990 P.L. 101-508
11.4	10/01/97	8.45	2.85	0.1	-	-	Taxpayer Relief Act of 1997 P.L. 105-34
11.4	3/ 10/01/97	8.44	2.86	0.1	-	-	Transportation Equity Act for the 21st Century P.L. 105-178

附表 A : (continued)

TAX RATE	EFFECTIVE DATE	DISTRIBUTION OF TAX					SOURCE OF CHANGE
		HIGHWAY TRUST FUND		LEAKING UNDERGROUND STORAGE TANK TRUST FUND	GENERAL FUND FOR:		
		HIGHWAY ACCOUNT	MASS TRANSIT ACCOUNT		DEFICIT REDUCTION	NOT SPECIFIED	
<b>SPECIAL FUELS</b> Neat Alcohol (85+% Alcohol) with Methanol from Natural Gas							
3	07/01/56	3	-	-	-	-	Highway Revenue Act of 1956 P.L. 84-627
4	10/01/59	4	-	-	-	-	Federal-Aid Highway Act of 1959 P.L. 86-342
9	04/01/83	8	1	-	-	-	Surface Transportation Assistance Act of 1982 P.L. 97-424
4.5	08/01/84	3.5	1	-	-	-	Deficit Reduction Act of 1984 P.L. 98-369
4.6	01/01/87	3.5	1	0.1	-	-	Superfund Amendments & Reauthorization Act of 1986 P.L. 99-499
7.1	12/01/90	4.25	1.5	0.1	1.25	-	Omnibus Budget Reconciliation Act of 1990 P.L. 101-508
11.4	10/01/93	4.25	1.5	0.1	5.55	-	Omnibus Budget Reconciliation Act of 1990 P.L. 103-66
11.4	10/01/95	5	2	0.1	4.3	-	Omnibus Budget Reconciliation Act of 1990 P.L. 103-66
11.3	01/01/96	5	2	-	4.3	-	Omnibus Budget Reconciliation Act of 1990 P.L. 101-508
9.25	10/01/97	6.3	2.85	0.1	-	-	Taxpayer Relief Act of 1997 P.L. 105-34
9.25	3/ 10/01/97	7.72	1.43	0.1	-	-	Transportation Equity Act for the 21st Century P.L. 105-178
<b>SPECIAL FUELS</b> Neat Alcohol (85+% Alcohol) with Ethanol Not from Natural Gas or Petroleum							
3	07/01/56	3	-	-	-	-	Highway Revenue Act of 1956 P.L. 84-627
4	10/01/59	4	-	-	-	-	Federal-Aid Highway Act of 1959 P.L. 86-342
-	04/01/83	-	-	-	-	-	Surface Transportation Assistance Act of 1982 P.L. 97-424
3.1	5/ 01/01/87	2	1	0.1	-	-	Tax Reform Act of 1986 P.L. 99-514, Superfund Amendments of 1986 P.L. 99-499
3.05	5/ 01/01/87	2	1	0.05	-	-	Technical and Miscellaneous Revenue Act of 1988 P.L. 100-647
9.25	12/01/90	4.6	1.5	0.05	2.5	0.6	Omnibus Budget Reconciliation Act of 1990 P.L. 101-508
12.95	10/01/93	4	1.5	0.05	6.8	0.6	Omnibus Budget Reconciliation Act of 1990 P.L. 103-66
12.95	10/01/95	3.5	2	0.05	6.8	0.6	Omnibus Budget Reconciliation Act of 1990 P.L. 103-66
12.9	01/01/96	3.5	2	-	6.8	0.6	Omnibus Budget Reconciliation Act of 1990 P.L. 101-508
12.95	10/01/97	6.95	2.85	0.05	2.5	0.6	Taxpayer Relief Act of 1997 P.L. 105-34
12.95	3/ 10/01/97	6.94	2.86	0.05	2.5	0.6	Transportation Equity Act for the 21st Century P.L. 105-178
<b>SPECIAL FUELS</b> Neat Alcohol (85+% Alcohol) with Methanol Not from Natural Gas or Petroleum							
3	07/01/56	3	-	-	-	-	Highway Revenue Act of 1956 P.L. 84-627
4	10/01/59	4	-	-	-	-	Federal-Aid Highway Act of 1959 P.L. 86-342
-	04/01/83	-	-	-	-	-	Surface Transportation Assistance Act of 1982 P.L. 97-424
3.1	5/ 01/01/87	2	1	0.1	-	-	Tax Reform Act of 1986 P.L. 99-514, Superfund Amendments of 1986 P.L. 99-499
3.05	5/ 01/01/87	2	1	0.05	-	-	Technical and Miscellaneous Revenue Act of 1988 P.L. 100-647
8.05	12/01/90	4	1.5	0.05	2.5	-	Omnibus Budget Reconciliation Act of 1990 P.L. 101-508
12.35	10/01/93	4	1.5	0.05	6.8	-	Omnibus Budget Reconciliation Act of 1990 P.L. 103-66
12.35	10/01/95	3.5	2	0.05	6.8	-	Omnibus Budget Reconciliation Act of 1990 P.L. 103-66
12.3	01/01/96	3.5	2	-	6.8	-	Omnibus Budget Reconciliation Act of 1990 P.L. 101-508
12.35	10/01/97	6.95	2.85	0.05	2.5	-	Taxpayer Relief Act of 1997 P.L. 105-34
12.35	3/ 10/01/97	6.94	2.86	0.05	2.5	-	Transportation Equity Act for the 21st Century P.L. 105-178
<b>COMPRESSED NATURAL GAS 5/</b> (Cents Per Thousand Cubic Feet)							
48.54	10/01/93	-	-	-	48.54	-	Omnibus Budget Reconciliation Act of 1993 P.L. 103-66
48.54	10/01/97	38.94	9.6	-	-	-	Taxpayer Relief Act of 1997 P.L. 105-34
48.54	3& 5/ 10/01/97	38.83	9.71	-	-	-	Transportation Equity Act for the 21st Century P.L. 105-178

1/ This table shows the fuel tax rates for highway use of motor fuels, along with the allocation of the revenues derived from the tax, in effect July 1, 1956 and subsequent changes.  
2/ The Surface Transportation Assistance Act of 1982 (P.L. 97-424) provided that the Mass Transit Account would receive one-ninth of the fuel tax. The Deficit Reduction Act of 1984 (P.L. 98-369) provided that the Mass Transit Account would receive 1 cent per gallon. For most fuels the change had no practical effect.  
3/ The Transportation Equity Act for the 21st Century retroactively revised the Mass Transit Account share of the fuel tax.  
4/ Gasohol was not defined in Federal tax law prior to January 1, 1979. The products later defined as gasohol were taxable, to the extent they existed, under the provisions of the gasoline tax. Effective January 1, 1979, the Energy Tax Act of 1978 defined gasohol to be a blend of gasoline and at least 10 percent (by volume) alcohol, excluding alcohol made from petroleum, natural gas, or coal. Blends with less than 10 percent alcohol were taxable as gasoline. The Energy Policy Act of 1992 expanded the definition of gasohol effective January 1, 1993. Under the Act, the product now called 10 percent gasohol corresponds to the definition under the Energy Tax Act of 1978. Two additional types of gasohol are also defined. The term 7.7 percent gasohol includes gasoline-alcohol blends where the alcohol content is at least 7.7 percent but less than 10 percent. The term 5.7 percent gasohol includes gasoline-alcohol blends where the alcohol content is at least 5.7 percent but less than 7.7 percent.  
5/ The Technical and Miscellaneous Revenue Act of 1988 (P.L. 100-647) retroactively reduced the levy for the Leaking Underground Storage Tank Trust Fund from 0.1 cent to 0.05 cent.  
6/ Prior to October 1, 1993, compressed natural gas (CNG) was not taxed.



附表 B:

STATUS OF THE FEDERAL HIGHWAY TRUST FUND 1/

FISCAL YEARS 1957 - 1998

SEPTEMBER 1999

(THOUSANDS OF DOLLARS)

NET INCOME

YEAR	FROM EXCISE TAXES										TOTAL 2/	INTEREST	TOTAL 2/	EXPEN- DITURES	CLOSING BALANCE
	MOTOR FUEL		TIRES		TRUCKS, BUSES, AND TRAILERS		LUBRI- CATING OIL		PARIS AND ACCE- SSORIES						
	GASOLINE	DIESEL AND SPECIAL FUELS	TOTAL 2/	INNER TUBES	TREAD RUBBER	TRUCKS, BUSES, AND TRAILERS	USE	LUBRI- CATING OIL	PARIS AND ACCE- SSORIES	TOTAL 2/	INTEREST	TOTAL 2/	EXPEN- DITURES	CLOSING BALANCE	
1987	7,407,186	129,786	10,158,372	(2)	(84)	723,737	620,197	47	(431)	11,793,498	933,909	12,727,408	12,801,838	9,411,559	
Highways	988,133	67,030	1,238,858			723,737	620,197	47		1,238,858	343,856	1,582,713	667,534	4,202,056	
Mass Transit	8,365,321	197,016	11,397,230	(2)	(84)	723,737	620,197	47	(431)	13,032,355	1,277,705	14,310,121	13,469,372	13,613,615	
1988	7,933,879	155,997	10,647,158			1,277,156	581,293		(3,254)	12,834,427	808,984	13,643,411	14,037,862	9,019,108	
Highways	1,016,860	77,999	1,277,490			1,277,156	581,293			1,277,430	383,750	1,661,180	695,675	5,167,560	
Mass Transit	8,950,739	233,996	11,924,588			1,239,536	608,314		(3,254)	14,113,857	1,192,733	15,306,590	14,733,537	14,188,658	
1989	7,996,280	153,080	12,195,280			1,239,536	608,314		(716)	14,358,453	775,913	15,134,371	13,602,480	10,550,999	
Highways	977,213	72,407	1,269,420			1,239,536	608,314			1,277,430	468,869	1,746,299	848,508	6,057,342	
Mass Transit	8,973,493	225,487	13,464,700			1,239,536	608,314		(716)	15,027,878	1,244,783	16,872,661	14,450,988	16,608,341	
1990	7,471,796	153,539	10,521,597			1,112,260	583,716		(288)	12,472,078	981,071	13,453,149	14,375,194	9,628,654	
Highways	1,042,273	71,781	1,365,249			1,112,260	583,716			1,395,249	581,321	1,976,570	878,953	7,150,959	
Mass Transit	8,514,069	225,330	11,921,846			1,047,422	574,926		(288)	13,857,327	1,569,392	15,426,719	15,254,147	16,783,913	
1991	9,140,468	231,415	12,513,777			1,047,422	574,926		515	14,493,710	899,773	15,393,484	14,686,495	10,245,943	
Highways	1,862,164	146,759	2,484,976			1,047,422	574,926			2,484,976	664,302	3,149,278	1,054,115	9,250,122	
Mass Transit	11,022,632	378,174	14,988,753			874,162	620,008		515	16,978,686	1,474,076	18,452,762	15,740,611	19,496,054	
1992	10,245,605	395,496	13,912,762			874,162	620,008		(28)	15,463,587	908,446	16,372,032	15,517,751	11,300,224	
Highways	972,204	50,674	1,069,825			874,162	620,008			1,069,825	746,058	1,815,883	1,267,845	9,798,159	
Mass Transit	11,217,809	445,170	14,982,587			1,199,291	630,401		(28)	16,393,412	1,654,504	18,047,915	16,785,696	21,028,383	
1993	10,365,123	416,409	13,912,186			1,199,291	630,401			16,046,324	817,493	16,863,817	16,640,749	11,593,292	
Highways	1,537,330	131,634	1,992,186			1,199,291	630,401			1,992,186	742,502	2,734,688	1,915,692	10,617,185	
Mass Transit	11,922,463	548,043	15,904,336			1,047,422	574,926			18,038,510	1,659,995	19,698,504	18,556,410	22,140,477	
1994	10,001,736	616,425	13,899,452			1,405,218	618,423			16,250,471	754,393	17,004,864	19,010,855	9,517,301	
Highways	1,441,659	234,423	2,007,739			1,405,218	618,423			2,007,739	683,617	2,691,356	3,363,652	9,944,870	
Mass Transit	11,463,405	850,848	15,907,171			1,405,218	618,423			18,256,210	1,438,010	19,696,220	22,374,507	19,492,190	
1995	10,735,259	491,554	15,742,818			2,008,140	681,792			18,828,893	547,726	19,376,619	19,472,496	9,421,424	
Highways	1,637,464	188,279	366,319			2,008,140	681,792			2,192,062	630,577	2,812,639	3,178,768	9,578,760	
Mass Transit	12,372,723	679,833	17,934,880			2,008,140	681,792			21,020,955	1,168,303	22,189,257	22,651,264	19,000,184	
1996	13,142,896	776,710	18,882,772			1,878,663	739,878			22,033,866	657,874	22,691,739	19,995,345	12,117,818	
Highways	1,979,192	120,001	2,617,027			1,878,663	739,878			2,617,027	654,782	3,281,809	3,335,988	9,524,582	
Mass Transit	15,122,095	896,711	21,469,799			1,878,663	739,878			24,650,893	1,322,656	25,973,549	23,331,333	21,642,400	
1997	12,483,138	575,397	17,773,469			1,674,346	761,760			20,509,321	804,789	21,314,071	20,856,750	12,575,718	
Highways	2,460,388	286,822	3,357,679			1,674,346	761,760			3,357,679	638,063	3,996,742	3,662,697	9,857,627	
Mass Transit	14,993,509	862,219	21,153,147			1,674,346	761,760			23,867,000	1,442,814	25,309,814	24,519,445	22,433,345	
1998	14,101,244	747,872	19,838,173			2,040,532	862,924			23,140,934	1,165,698	24,306,631	20,347,265	16,535,084	
Highways	2,533,832	315,555	3,466,832			2,040,532	862,924			3,466,832	839,202	4,326,034	4,132,993	10,050,668	
Mass Transit	16,635,076	1,093,427	23,325,005			2,040,532	862,924			26,627,765	2,004,900	28,632,665	24,480,258	26,585,753	

1/ All amounts are net after payment of refunds and transfers. See tables FE-101A and FE-101B for explanation of the various taxes deposited in the Trust Fund.

2/ Totals may not equal sum of parts due to independent rounding.

3/ The transition quarter includes the months of July, August, and September 1976.

4/ Effective April 1, 1983, 1 cent per gallon of the motor fuel tax is deposited in the Mass Transit Account within the Federal Highway Trust Fund. Effective October 1, 1997, the deposit was raised to 1.5 cents per gallon. Effective October 1, 1995, the deposit was 2 cents per gallon. Effective October 1, 1997, the deposit is 2.66 cents per gallon.

5/ Includes refunds of recycled taxes on inner tubes, tread rubber, lubricating oil, and truck parts and accessories.

FEDERAL HIGHWAY TRUST FUND RECEIPTS  
 ATTRIBUTABLE TO HIGHWAY USERS IN EACH STATE 1/  
 FISCAL YEAR 1998

AUGUST 1999 (THOUSANDS OF DOLLARS) TABLE FE-9 SHEET 1 OF 2

STATE	HIGHWAY ACCOUNT								
	MOTOR FUEL					OTHER			TOTAL
	GASOLINE	GASOHOL	TOTAL	SPECIAL FUELS	TOTAL	FEDERAL USE TAX	TRUCKS AND TRAILERS	TIRES	
Alabama	372,290	2,508	374,798	143,192	517,990	19,636	46,432	9,086	593,144
Alaska	28,938	5,602	34,540	10,497	45,037	1,439	3,404	666	50,546
Arizona	285,473	24,885	310,358	128,512	438,870	17,623	41,672	8,155	506,320
Arkansas	225,559	-	225,559	116,034	341,593	15,912	37,626	7,363	402,494
California	1,958,176	153,742	2,111,918	498,637	2,610,555	68,378	161,692	31,641	2,872,266
Colorado	170,854	55,700	226,554	76,695	303,249	10,517	24,870	4,867	343,503
Connecticut	213,058	2,194	215,252	53,144	268,396	7,288	17,233	3,372	296,289
Delaware	58,294	-	58,294	13,786	72,080	1,890	4,470	875	79,315
Dist of Col.	27,548	-	27,548	4,707	32,255	645	1,526	299	34,725
Florida	1,098,028	866	1,098,894	246,515	1,345,409	33,805	79,937	15,643	1,474,794
Georgia	695,181	-	695,181	258,727	953,908	35,479	83,897	16,417	1,089,701
Hawaii	63,116	-	63,116	6,249	69,365	857	2,026	397	72,645
Idaho	96,686	-	96,686	47,940	144,626	6,574	15,545	3,042	169,787
Illinois	439,445	115,024	554,469	234,721	789,190	32,187	76,112	14,894	912,383
Indiana	367,562	38,297	405,859	210,102	615,961	28,811	68,129	13,332	726,233
Iowa	132,997	35,556	168,553	99,835	268,388	13,690	32,373	6,335	320,786
Kansas	200,680	1,714	202,394	82,673	285,067	11,337	26,808	5,246	328,458
Kentucky	327,269	4,018	331,287	144,259	475,546	19,782	46,778	9,154	551,260
Louisiana	314,806	474	315,280	114,741	430,021	15,735	37,207	7,291	490,244
Maine	109,152	-	109,152	30,224	139,376	4,145	9,801	1,918	155,240
Maryland	362,064	2,784	364,848	90,718	455,566	12,440	29,417	5,756	503,179
Massachusetts	419,402	-	419,402	76,558	495,960	10,498	24,825	4,858	536,141
Michigan	718,977	16,492	735,469	177,277	912,746	24,310	57,485	11,249	1,005,790
Minnesota	58,241	127,853	186,094	109,178	295,272	14,972	35,403	6,928	352,575
Mississippi	240,142	-	240,142	94,342	334,484	12,937	30,592	5,986	383,999
Missouri	463,773	4,209	467,982	191,323	659,305	26,236	62,040	12,140	759,721
Montana	74,864	-	74,864	38,135	112,999	5,229	12,366	2,420	133,014
Nebraska	96,911	12,048	108,959	69,081	178,040	9,473	22,401	4,384	214,298
Nevada	105,465	13,842	119,307	48,479	167,786	6,648	15,720	3,076	193,230
New Hampshire	100,253	-	100,253	25,259	125,512	3,464	8,191	1,603	138,770
New Jersey	584,691	12,190	596,881	148,121	745,002	20,312	48,031	9,399	822,744
New Mexico	112,655	12,270	124,925	74,421	199,346	10,205	24,132	4,722	238,405
New York	853,127	17,947	871,074	197,153	1,068,227	27,036	63,930	12,510	1,171,703
North Carolina	562,521	21,369	583,890	184,523	768,413	25,304	59,835	11,709	865,261
North Dakota	47,991	2,966	50,957	30,098	81,055	4,127	9,760	1,910	96,882
Ohio	526,217	92,663	618,880	296,654	915,534	40,680	96,195	18,824	1,071,233
Oklahoma	286,445	-	286,445	122,233	408,678	16,762	39,636	7,756	472,832
Oregon	228,199	-	228,199	86,956	315,155	11,924	28,197	5,518	360,794
Pennsylvania	679,942	42,897	722,839	269,324	992,163	36,932	87,333	17,090	1,133,518
Rhode Island	63,298	-	63,298	9,470	72,768	1,299	3,071	601	77,739
South Carolina	338,738	-	338,738	113,324	452,062	15,540	36,747	7,191	511,540
South Dakota	37,235	10,065	47,300	30,738	78,038	4,215	9,967	1,950	94,170
Tennessee	450,456	176	450,632	168,842	619,474	23,153	54,750	10,714	708,091
Texas	1,537,578	26,229	1,563,807	505,829	2,069,636	69,365	164,024	32,097	2,335,122
Utah	150,225	-	150,225	64,025	214,250	8,780	20,761	4,063	247,854
Vermont	52,057	-	52,057	16,896	68,953	2,317	5,479	1,072	77,821
Virginia	502,635	21,566	524,201	181,540	705,741	24,895	58,867	11,520	801,023
Washington	367,961	21,968	389,929	101,858	491,787	13,968	33,029	6,463	545,247
West Virginia	135,323	115	135,438	54,933	190,371	7,533	17,813	3,486	219,203
Wisconsin	265,232	38,904	304,136	137,821	441,957	18,899	44,691	8,745	514,292
Wyoming	49,162	82	49,244	56,452	105,696	7,741	18,306	3,582	135,325
Total	17,656,892	939,245	18,596,137	6,292,751	24,888,888	862,924	2,040,532	399,305	28,191,649

附表 C :

FEDERAL HIGHWAY TRUST FUND RECEIPTS  
 ATTRIBUTABLE TO HIGHWAY USERS IN EACH STATE 1/  
 FISCAL YEAR 1998

AUGUST 1999 (THOUSANDS OF DOLLARS) TABLE FE-9 SHEET 2 OF 2

STATE	MASS TRANSIT ACCOUNT				SPECIAL FUELS	TOTAL	GRAND TOTAL	STATE
	GASOLINE	GASOHOL	TOTAL					
Alabama	67,298	1,204	68,502	18,458	86,960	680,104	Alabama	
Alaska	5,231	2,276	7,507	1,353	8,860	59,406	Alaska	
Arizona	51,604	8,353	59,957	16,566	76,523	582,843	Arizona	
Arkansas	40,774	-	40,774	14,957	55,731	458,225	Arkansas	
California	353,976	43,872	397,848	64,277	462,125	3,334,391	California	
Colorado	30,885	20,928	51,813	9,886	61,699	405,202	Colorado	
Connecticut	38,514	1,037	39,551	6,851	46,402	342,691	Connecticut	
Delaware	10,538	-	10,538	1,777	12,315	91,630	Delaware	
Dist. of Col.	4,980	-	4,980	607	5,587	40,312	Dist. of Col.	
Florida	198,489	416	198,905	31,777	230,682	1,705,476	Florida	
Georgia	125,667	-	125,667	33,351	159,018	1,248,719	Georgia	
Hawaii	11,409	-	11,409	805	12,214	84,859	Hawaii	
Idaho	17,478	-	17,478	6,180	23,658	193,445	Idaho	
Illinois	79,438	55,206	134,644	30,257	164,901	1,077,284	Illinois	
Indiana	66,444	18,380	84,824	27,083	111,907	838,140	Indiana	
Iowa	24,042	17,065	41,107	12,869	53,976	374,762	Iowa	
Kansas	36,276	822	37,098	10,657	47,755	376,213	Kansas	
Kentucky	59,160	1,929	61,089	18,596	79,685	630,945	Kentucky	
Louisiana	56,907	227	57,134	14,791	71,925	562,169	Louisiana	
Maine	19,731	-	19,731	3,896	23,627	178,867	Maine	
Maryland	65,450	1,047	66,497	11,694	78,191	581,370	Maryland	
Massachusetts	75,815	-	75,815	9,869	85,684	621,325	Massachusetts	
Michigan	129,968	7,915	137,883	22,852	160,735	1,166,525	Michigan	
Minnesota	10,528	50,507	61,035	14,074	75,109	427,684	Minnesota	
Mississippi	43,410	-	43,410	12,161	55,571	439,570	Mississippi	
Missouri	83,836	2,020	85,856	24,662	110,518	870,239	Missouri	
Montana	13,533	-	13,533	4,916	18,449	151,463	Montana	
Nebraska	17,518	5,782	23,300	8,905	32,205	246,503	Nebraska	
Nevada	19,065	5,073	24,138	6,249	30,387	223,617	Nevada	
New Hampshire	18,122	-	18,122	3,256	21,378	160,148	New Hampshire	
New Jersey	105,694	4,171	109,865	19,094	128,959	951,703	New Jersey	
New Mexico	20,364	5,254	25,618	9,593	35,211	273,616	New Mexico	
New York	154,218	7,060	161,278	25,414	186,692	1,358,395	New York	
North Carolina	101,686	9,662	111,348	23,786	135,134	1,000,395	North Carolina	
North Dakota	8,675	1,438	10,113	3,880	13,993	110,875	North Dakota	
Ohio	95,123	44,474	139,597	38,240	177,837	1,249,070	Ohio	
Oklahoma	51,780	-	51,780	15,756	67,536	540,368	Oklahoma	
Oregon	41,251	-	41,251	11,209	52,460	413,254	Oregon	
Pennsylvania	122,912	18,143	141,055	34,717	175,772	1,309,290	Pennsylvania	
Rhode Island	11,442	-	11,442	1,221	12,663	90,402	Rhode Island	
South Carolina	61,233	-	61,233	14,608	75,841	587,381	South Carolina	
South Dakota	6,731	4,831	11,562	3,962	15,524	109,694	South Dakota	
Tennessee	81,428	84	81,512	21,765	103,277	811,368	Tennessee	
Texas	277,945	12,547	290,492	65,204	355,696	2,690,818	Texas	
Utah	27,156	-	27,156	8,253	35,409	283,263	Utah	
Vermont	9,410	-	9,410	2,178	11,588	89,409	Vermont	
Virginia	90,860	9,234	100,094	23,401	123,495	924,518	Virginia	
Washington	66,516	8,416	74,932	13,130	88,062	633,309	Washington	
West Virginia	24,462	55	24,517	7,081	31,598	250,801	West Virginia	
Wisconsin	47,946	18,672	66,618	17,766	84,384	598,676	Wisconsin	
Wyoming	8,887	40	8,927	7,277	16,204	151,529	Wyoming	
Total	3,191,805	388,140	3,579,945	811,167	4,391,112	32,582,761	Total	

1/ Total Federal Highway Trust Fund receipts are reported by the U.S. Department of the Treasury. Payments into the Highway Trust Fund attributable to highway users in each State are estimated by the Federal Highway Administration.





FEDERAL HIGHWAY-USER FEES 1/

SEPTEMBER 1999

TABLE FE-21B

USER FEE	TAX RATE	EFFECTIVE DATE	DISTRIBUTION OF TAX			
			HIGHWAY TRUST FUND		LEAKING UNDER-GROUND STORAGE TANK TRUST FUND	GENERAL FUND
			HIGHWAY ACCOUNT	MASS TRANSIT ACCOUNT		
Fuel Taxes (Cents per Gallon)						
Gasoline	18.3	01/01/96	12	2	-	4.3
	18.4	10/01/97	15.44	2.86	0.1	-
Diesel fuel	24.3	01/01/96	18	2	-	4.3
	24.4	10/01/97	21.44	2.86	0.1	-
Special fuels 2/ 3/ Liquefied Petroleum Gas Liquefied Natural Gas Other Special Fuels	18.3	01/01/96	12	2	-	4.3
	13.6	10/01/97	11.47	2.13	-	-
	11.9	10/01/97	10.04	1.86	-	-
	18.4	10/01/97	15.44	2.86	0.1	-
Neat alcohol (85% alcohol) 3/ 4/	9.25	10/01/97	7.72	1.43	0.1	-
Compressed natural gas 5/	4.3	10/01/93	-	-	-	4.3
	4.3	10/01/97	3.44	0.86	-	-
Gasohol 6/ 10 percent gasohol made with Ethanol  7.7 percent gasohol made with Ethanol  5.7 percent gasohol made with Ethanol	12.9	01/01/96	3.4	2	-	7.5
	13	10/01/97	6.94	2.86	0.1	3.1
	14.142	01/01/96	5.242	2	-	6.9
	14.242	10/01/97	8.782	2.86	0.1	2.5
	15.222	01/01/96	6.322	2	-	6.9
	15.322	10/01/97	9.862	2.86	0.1	2.5
Other Taxes - All Proceeds to Highway Account						
Tires	0-40 pounds, no tax Over 40-70 pounds, 15 cents per pound in excess of 40 Over 70-90 pounds, \$4.50 plus 30 cents per pound in excess of 70 Over 90 pounds, \$10.50 plus 50 cents per pound in excess of 90					
Truck and trailer sales 7/	12 percent of retailer's sales price for tractors and trucks over 33,000 pounds gross vehicle weight (GVW) and trailers over 26,000 pounds GVW					
Heavy vehicle use	Annual tax: Trucks 55,000-75,000 pounds GVW, \$100 plus \$22 for each 1,000 pounds (or fraction thereof) in excess of 55,000 pounds Trucks over 75,000 pounds GVW, \$550					
<p>1/ Source: Office of Highway Policy Information, Federal Highway Administration.</p> <p>2/ Special fuels include benzol, benzene, naphtha, liquefied petroleum gas, casing head and natural gasoline, or other liquid used fuel in a motor vehicle except diesel, kerosene, gas oil, fuel oil, or a product taxable under the gasoline tax provisions. Prior to October 1, 1997, most special fuels were taxed at a single rate. Exceptions were LPG, which was not subject to the LUST tax, and neat alcohols, which are taxed at various rates depending on type and source of alcohol. Beginning October 1, 1997, LPG and LNG are taxed based on their energy content relative to gasoline. Other special fuels, with the exception of neat alcohols, are taxed at the basic special fuels rate.</p> <p>3/ Neat alcohol made with alcohol derived from petroleum products (M85) is taxed as a special fuel.</p> <p>4/ In 1996, only \$166,000 was collected by Internal Revenue Service for taxes on neat alcohol and some other miscellaneous sources. There is no accurate way to distribute miscellaneous taxes to specific funds or accounts.</p> <p>5/ Compressed natural gas is taxed 48.54 cents per thousand cubic feet (MCF), with the Mass Transit Account receiving 9.7 cents per MCF and the Highway Account receiving 38.83 cents per MCF. Roughly converting these amounts to cents per gallon results in the entries in the table above.</p> <p>6/ Section 1920 of the Energy Policy Act of 1992 expanded the definition of gasohol effective January 1, 1993. Prior to the Act, gasohol was defined as a blend of gasoline and at least 10 percent fuel alcohol (by volume), and blends containing less than 10 percent alcohol were taxed as gasoline. Under the Act, the product now called 10 percent gasohol corresponds to the old definition. Two additional types of gasohol are also defined. The term 7.7 percent gasohol includes gasoline-alcohol blends where the alcohol content is at least 7.7 percent but less than 10 percent. The term 5.7 percent gasohol includes gasoline-alcohol blends where the alcohol content is at least 5.7 percent but less than 7.7 percent.</p> <p>7/ Section 1401 of the Taxpayer Relief Act of 1997 replaced a mechanism by which the fair market value of tires exceeding 40 pounds was deducted from the fair market value of a truck and replaced it with a credit for the excise tax paid. This provision was effective January 1, 1998.</p>						

## 附表 F :

## Penalties

TYPE/STATUTE	DESCRIPTION	PENALTY
<b>Vehicle Weight Limitations— Interstate System</b> 23 U.S.C. 127(a)	States must permit a minimum and maximum of 20,000 pound single axle, 34,000 pound tandem axle, and 80,000 pound gross weight of combination (5-axes or more) vehicles to operate on the Interstate System. Maximum weight cannot exceed allowable under bridge formula. Grandfather rights create State-specific exceptions to all limits.	Withholding of National Highway System (NHS) apportionments. If not restored during availability period, the apportionment lapses.
<b>Enforcement of Vehicle Size and Weight Laws</b> 23 U.S.C. 141(a)&(b)	Each State must certify that it is enforcing all State laws respecting maximum vehicle size and weights permitted on the Federal-aid primary system, the Federal-aid urban system, and the Federal-aid secondary system, including the Interstate System.	Withholding of 10 percent of the apportionments for Interstate Maintenance (IM), NHS, Surface Transportation Program (STP), Congestion Mitigation and Air Quality (CMAQ), and Recreational Trails programs. Apportionments are restored if enforcement is shown to be acceptable within 1 year; otherwise, reapportioned to all other eligible States.
<b>Registration—Proof of Heavy Vehicle Use Tax Payment</b> 23 U.S.C. 141(c)	States must require proof of payment of Federal heavy vehicle use tax prior to registering heavy vehicles subject to the use tax.	Withholding of up to 25 percent of the apportionments for the IM program. The withheld apportionment is reapportioned to the other States using 23 U.S.C. 104(b)(4), i.e., the IM formula.
<b>Control of Outdoor Advertising</b> 23 U.S.C. 131	States must provide for effective control of outdoor advertising signs along the interstate System, the primary system as it existed on June 1, 1991, and any highway not on such system but on the NHS. Effective control has been extended to include prohibiting the erection of new off-premise signs along any highway designated as a scenic byway on these systems.	Withholding of 10 percent of the apportionments for IM, NHS, STP, CMAQ, and Recreational Trails. The withheld apportionment is reapportioned to the other States. The Secretary may suspend application of this penalty if deemed to be in the public interest.
<b>Control of Junkyards</b> 23 U.S.C. 136	States must provide for effective control of the establishment, use, and maintenance of junkyards adjacent to the Interstate and primary systems.	Withholding of 10 percent of the apportionments for IM, NHS, STP, CMAQ, and Recreational Trails. The withheld apportionment is reapportioned to the other States. The Secretary may suspend application of this penalty if deemed to be in the public interest.
<b>Maintenance</b> 23 U.S.C. 116	States must properly maintain or cause to be maintained any project constructed under the provisions of the Federal-aid Highway Program.	Cessation of project approvals for all types of projects in the State highway district, municipality, county, and other subdivisions of the State or the entire State.
<b>Clean Air Act Compliance</b> 1990 Clean Air Act Amendments 42 U.S.C. 7509	States are subject to State Implementation Plan (SIP) related sanctions. States must submit and implement all provisions of a complete, adequate SIP that provides for attainment of air quality standards in accordance with intermediate and final deadlines specified in the Clean Air Act.	Cessation of project approvals within the non-attainment area; sanctions may be expanded to cover the entire State under certain circumstances at the discretion of the Environmental Protection Agency (EPA) Administrator. Penalty applies for failure to submit a SIP, or other related provisions; EPA disapproval of a SIP; and for failure to implement the SIP. Some projects are exempt from sanctions (i.e., seven congressionally authorized activities that discourage single occupancy vehicles (SOV); safety projects whose principle purpose is to improve safety by significantly reducing or avoiding accidents; and projects which EPA finds will improve air quality and not encourage SOV).

附表 F : (continued)

TYPE/STATUTE	DESCRIPTION	PENALTY
<b>Air Quality Conformity</b> 1990 Clean Air Act Amendments 42 U.S.C. 7509	No transportation plan, program, or project may be approved, accepted, or funded unless it has been found to conform to an applicable SIP by the metropolitan planning organization and the DOT. This means a well-coordinated FHWA/FTA finding, based on technical analysis of transportation and emissions models.	Lack of a conformity determination on an area's transportation plan or transportation improvement program will prevent the expenditure of FHWA and FTA funds on <u>any</u> activities, with the exception of certain exempt categories. Such a penalty would apply to the entire nonattainment area. Further, if the reason for nonconformity is not implementing transportation control measures, it could lead to the imposition of highway sanctions on a statewide basis.
<b>National Minimum Drinking Age</b> 23 U.S.C. 158	States must have laws that prohibit the purchase or public possession of any alcoholic beverage by a person who is less than 21 years of age.	Withholding of 10 percent of the apportionments for IM, NHS, and STP. Any funds withheld lapse.
<b>Commercial Driver's License</b> Commercial Motor Vehicle Safety Act of 1986, (P.L. 99-570, Section 12011, as amended)	States must be in compliance with minimum Federal standards for licensing, reporting, and penalties.	Withholding of 5 percent of the apportionments for IM, NHS and STP for first noncompliance; 10 percent thereafter. For funds withheld, there is no reserve period; that is, they lapse immediately, except IM funds, which are made available to the other States through the Interstate Discretionary program.
<b>Drug Offenders</b> 23 U.S.C. 159	State must certify that it either: 1) has a law that requires the revocation or suspension of drivers' licenses for at least 6 months (or delay in the issuance of a license) for those convicted of any violation of the Controlled Substances Act or any drug offense or 2) has a statement by the Governor opposing enactment or enforcement of such a law and a resolution by the State legislature expressing opposition to such law.	Withholding of 10 percent of the apportionments for IM, NHS, and STP. Any funds withheld lapse.
<b>Metropolitan Planning</b> 23 U.S.C. 134(i)(5)	Metropolitan planning organizations (MPOs) in Transportation Management Areas must be certified at least every 3 years by the Secretary of Transportation to be carrying out the required planning process in accordance with applicable provisions of Federal law.	If an MPO is not certified, the Secretary may withhold up to 20% of the apportioned funds under Title 23 and Chapter 53 of Title 49 attributed to the relevant metropolitan area. Funds are restored when the MPO is certified.
<b>Use of Safety Belts</b> 23 U.S.C. 153(h)	State must have a law that makes it unlawful to operate a passenger vehicle if any front seat occupant (other than a child secured in a child restraint system) is not properly wearing a seat belt.	If a State does not have such a law in effect, the Secretary will transfer 3 percent of the apportionments for NHS, STP, and CMAQ to the Section 402 safety program.
<b>Surface Transportation Program (STP)</b> 23 U.S.C. 133	State must comply with all provisions of law relating to the STP.	If a State fails to take corrective action within 60 days after being notified by the Secretary of noncompliance, future STP apportionments will be withheld until corrective action has been taken.
<b>Zero Tolerance Blood Alcohol Concentration for Minors</b> 23 U.S.C. 161	State must enact and enforce a law that considers any individual under 21 years who has a blood alcohol concentration of 0.02 or above while operating a motor vehicle to be driving while intoxicated or driving under the influence of alcohol.	If a State does not have such a law in effect by October 1, 1998, the Secretary will withhold 5 percent of NHS, STP, and IM apportionments. If a State does not have such a law in effect by October 1, 1999, the Secretary will withhold 10 percent of NHS, STP, and IM apportionments each fiscal year thereafter. Funds withheld before September 30, 2000, remain available for 3 fiscal years. Funds withheld after September 30, 2000, lapse immediately.

附表 F : (continued)

TYPE/STATUTE	DESCRIPTION	PENALTY
<p>Open Container Requirements 23 U.S.C. 154</p>	<p>State must enact or have and enforce a law prohibiting the possession of open alcoholic beverage containers or the consumption of any alcoholic beverage in the passenger area of a motor vehicle. For motor vehicles designed to transport many passengers (such as for compensated transportation or in the living area of a mobile home), this requirement is considered satisfied if the State has a law prohibiting the possession of open alcoholic beverage containers by the driver (but not by a passenger).</p>	<p>For FY 2001 and FY 2002, effective the first day of the fiscal year, a State that has either not enacted or is not enforcing such a provision will have 1½ percent of its NHS, STP, and IM apportionments and associated obligation authority transferred to the State's Section 402 safety program for use for alcohol-impaired driving countermeasures, for enforcement of impaired or intoxicated driving laws, or for hazard elimination activities, at the State's option.</p> <p>For FY 2003 and afterwards, effective the first day of the fiscal year, a State that has either not enacted or is not enforcing such a provision will have 3 percent of its NHS, STP, and IM apportionments and associated obligation authority transferred to the State's Section 402 apportionment for use for alcohol-impaired driving countermeasures, for enforcement of impaired or intoxicated driving laws, or for hazard elimination activities, at the State's option.</p>
<p>Repeat Offenders 23 U.S.C. 164</p>	<p>State must enact and enforce a law that provides that any individual convicted of a second or subsequent offense for driving under the influence or while intoxicated shall: a) have his/her driver's license suspended for at least 1 year; b) be subject to vehicle impoundment, immobilization, or ignition interlock installation; c) receive an assessment of the individual's degree of alcoholic abuse and treatment as appropriate; and d) receive at least an assignment of 30 days of community service or 5 days imprisonment for a second offense and at least an assignment of 60 days community service or 10 days imprisonment for a third or subsequent offense.</p>	<p>For FY 2001 and 2002, effective the first day of the fiscal year, a State that has not enacted or is not enforcing such a law will have 1½ percent of its NHS, STP, and IM apportionments and associated obligation authority transferred to the State's Section 402 safety program for use for alcohol-impaired driving countermeasures, for enforcement of impaired or intoxicated driving laws, or for hazard elimination activities, at the State's option.</p> <p>For FY 2003 and afterwards, effective the first day of the fiscal year, a State that has either not enacted or is not enforcing such a law will have 3 percent of its NHS, STP, and IM apportionments and associated obligation authority transferred to the State's Section 402 apportionment for use for alcohol-impaired driving countermeasures, for enforcement of impaired or intoxicated driving laws, or for hazard elimination activities, at the State's option.</p>

附表 G :

## Federal Share and Period of Availability for Selected Programs

PROGRAM	FEDERAL SHARE (%) <sup>1</sup>	AVAILABILITY YEARS
Interstate Maintenance Program	90 <sup>2</sup>	4
Interstate Maintenance Discretionary	90 <sup>2</sup>	Until Expended
National Highway System	80 <sup>2, 7</sup>	4
Alaska Highway	100	Until Expended
Territorial Highways	100	4
Surface Transportation Program	80 <sup>2, 4, 7</sup>	4
Safety Infrastructure	90 <sup>2</sup>	4
Transportation Enhancements	80 <sup>2</sup>	4
Highway Bridge Replacement and Rehabilitation Program	80	4
Bridge Discretionary	80	4
Congestion Mitigation and Air Quality Improvement Program	80 <sup>2</sup>	4
Federal Lands Highways Program	100	4
Indian Reservation Roads		
Public Lands Highways		
Park Roads and Parkways		
Refuge Roads		
Emergency Relief	80-100	Until Expended
Motor Carrier Safety Grants	80	Until Expended
Appalachian Development Highway System	80 <sup>2</sup>	Until Expended
Recreational Trails	80 <sup>3</sup>	4
National Corridor Planning and Coordinated Border Infrastructure	80 <sup>2</sup>	4
Scenic Byways	80	Until Expended
Construction of Ferry Boats and Ferry Terminal Facilities	80	Until Expended
Value Pricing Pilot	80	4 <sup>4</sup>
Highway Use Tax Evasion	100	4
Transportation and Community and System Preservation Pilot	100	4
Woodrow Wilson Bridge	80-100	Until Expended
High Priority Projects	80 <sup>5</sup>	Until Expended
Intelligent Transportation Systems – Research and Development	80-100 <sup>8</sup>	Until Expended
Intelligent Transportation Systems – Deployment	50-80 <sup>9</sup>	Until Expended
Surface Transportation Research	80-100	Until Expended
Technology Deployment	80-100	Until Expended
State Planning and Research	80 <sup>6</sup>	4
Metropolitan Planning	80 <sup>2 &amp; 8</sup>	4
Minimum Guarantee	80	4

<sup>1</sup> Up to 10% of a State's apportionment for Interstate Maintenance, National Highway System, Surface Transportation Program, Congestion Mitigation and Air Quality Improvement Program, and Recreational Trails may be used at 100% Federal share for certain safety and traffic operations projects. Funds applied to Interstate System projects (except added Single Occupancy Vehicle or auxiliary lanes) may be used at 90% Federal share, or higher if subject to sliding scale.

<sup>2</sup> Federal share subject to revision up to 95% because of sliding scale adjustment for States with large amounts of Federal lands.

<sup>3</sup> Federal share up to 95% allowed including Federal agency project sponsor contributions

<sup>4</sup> Unallocated balance in excess of \$8 million at the end of any fiscal year shall be apportioned to the States for STP purposes.

<sup>5</sup> Except projects on the Baltimore Washington Parkway and in American Samoa and the U.S. Virgin Islands, which are 100%.

<sup>6</sup> May approve up to 100% if the Secretary finds that it is in the interest of the Federal-aid highway program.

<sup>7</sup> Projects on the Interstate System may be 90% Federal share.

<sup>8</sup> For Intelligent Transportation Systems Research and Development projects, the Federal share for the project is 100% unless it is a demonstration project or an operational test, in which case the Federal share is 80%

<sup>9</sup> For Intelligent Transportation Systems Deployment projects, 50% of the project's costs may be paid with ITS funds. Up to an additional 30% of the project's costs may be paid using other Federal funds but at least 20% must come from non-Federal sources.