# **REPORT ON**

# **MOTOR FUEL ROAD TAX**

### **STATE CORPORATION COMMISSION**

**TO** 

### THE GOVERNOR

### AND

# THE GENERAL ASSEMBLY OF VIRGINIA



#### **SENATE DOCUMENT NO. 21**

COMMONWEALTH OF VIRGINIA Richmond, Virginia 1980



EER ARD L. H. DERSON, IR. ASSISTANT TO TH. COMMISSIONEF BOX 1197 RICHMO D, VIRGI 1A 23209 (804) 286-7141

STATE CORPORATION COMMISSION

January 4, 1980

TO: The Honorable John N. Dalton Governor of Virginia

and

The General Assembly of Virginia

The report contained herein is pursuant to Senate Resolution No. 4 of the 1978 Session of the General Assembly of Virginia.

This report comprises the response by the State Corporation Commission to the directive that certain details as to the revenue derived from the Motor Fuel Road Tax be reported to the General Assembly of Virginia. The work sheets from which the figures have been compiled are open for public inspection at the State Corporation Commission.

Respectfully submitted,

Junie dshaw Chairman Shannon, Preston С. Commissioner annous Thomas P. Commissioner Harwood

J NIÈ L BRADSHAW CH IRMAN FRESTON C. SIIANNON COMMISSIO ER THO JAS P. HARWOOD, JR. COM ISSIO ER Requesting the State Corporation Commission and the Division of Motor Vehicles to determine certain details as to the revenue resulting from the Motor Fuels Road Tax on certain motor carriers of property with three or more axles and from the registration fees required of property carrying vehicles.

Agreed to by the Senate, February 18, 1978

WHEREAS, it is deemed in the best interests of the general public that the State Corporation Commission and the Division of Motor Vehicles should continue to report certain information to the General Assembly with respsect to the revenue resulting from the Motor Fuels Road Tax on certain motor carriers of property with three or more axles and from the registration fees required of property carrying motor vehicles; now therefore, be it

RESOLVED by the Senate of Virginia,

1. That for the license years ending June thirty, nineteen hundred seventy-eight and June thirty, nineteen hundred seventy-nine, the Division of Motor Vehicles is hereby requested to maintain such records as shall be necessary to determine, and within sixty days after the close of each such year shall determine therefrom, by the weight groups set forth in §46.1-154 of the Code of Virginia and separately for trucks, tractor-trucks and semitrailers and for private carriers and carriers for rent or for hire, the number of vehicles and the amount of fees paid with respect to all vehicles registered under the provisions of such section. The Division of Motor Vehicles shall further maintain such records as shall be necessary to determine, and within sixty days after the close of each year shall determine therefrom, by the weight groups set forth in §46.1-154 of the Code and separately for trucks, tractortrucks and semitrailers and for private carriers and carriers for rent or for hire the number of vehicles registered wholly or party in Virginia and the smount of fees paid with respect to all vehicles registered under the provisions of such section, showing the loss to Virginia for Virginia-based vehicles which are registered partly in Virginia and partly elsewhere and the amount of license fees gained by the State by reason of non-Virginia based vehicles paying a portion of the Virginia registration fee so that a determination can be made of the gain or loss, as the case may be, to Virginia from the application of the provisions of §46.-167.1;

2. That for the years ending June thirtieth, nineteen hundred seventy-eight and June thirtieth, nineteen hundred seventy-nine, the State Corporation Commission is hereby requested to maintain such records as shall be necessary to determine, and within sixty days after the close of each such year shall determine therefrom, as to all motor carriers of property subject to the tax imposed by Articles 12, Chapter 12, Title 58 of the Code of Virginia and separately for carriers for compensation and carriers not for compensation and for resident, nonresident and interstate carriers. Senate Resolution No. 4 Page 2

(a) Miles traveled in all operations;

(b) Miles traveled in Virginia;

(c) Motor fuel, including diesel fuel, used in all operations;

(d) Motor fuel, including diesel fuel, used in operations in Virginia;

(e) Motor fuel, including diesel fuel, purchased in Virginia.

3. That the Commission may request such report from and make such inspection of the books and records of the motor carriers mentioned in paragraph 2 of this resolution as it may deem necessary or advisable to comply with the directive of such paragraph.

4. That the records maintained and the determinations made in accordance with the foregoing provisions of this resolution shall be open to public inspection.

5. If any duties and powers vested in the State Corporation Commission on December thirty-one, nineteen hundred seventy-seven are transferred in whole or in part to some other State agency or agencies thereafter, the agency shall be subject to the provisions of this resolution otherwise relating to the State Corporation Commission.

#### MOTOR FUEL ROAD TAX STATISTICS

Years Ending June 30, 1978 and June 30, 1979

#### Resident Carriers For Compensation - Interstate

	Year Ending June 30, 1978	Year Ending June 30, 1979	
Total Miles	667,196,824	725,107,715	
Virginia Miles	200,908,813	217,307,974	
Total Fuel	137,290,333	147,472,674	
Fuel Used in Virginia	41,900,254	45,302,835	
Fuel Purchased in Virginia	50,812,757	54,811,260	
Non-resident Carriers For Compensation - Interstate			
Total Miles	12,428,348,286	13,588,191,215	
Virginia Miles	562,710,739	600,907,688	
Total Fuel	2,707,768,022	2,931,367,290	
Fuel Used in Virginia	122,273,433	128,283,691	
Fuel Purchased in Virginia	96,024,177	99,630,502	
<u>Carriers For Compensation - Intrastate</u>			
Total Miles	110,580,459	127,429,862	
Virginia Miles	110,580,459	127,429,862	
Total Fuel	22,107,970	25,704,859	
Fuel Used in Virginia	22,107,970	25,704,859	
Fule Purchased in Virginia	22,107,970	25,704,859	
Total Carriers For Compensation			
Total Miles	13,206,125,569	14,440,728,792	
Virginia Miles	874,200,011	945,645,524	
Total Fuel	2,867,166,325	3,104,544,823	
Fuel Used in Virginia	186,281,657	199,291,385	
Fuel Purchased in Virginia	168,944,904	180,146,621	

#### MOTOR FUEL ROAD TAX STATISTICS

Years Ending June 30, 1978 and June 30, 1979

#### Resident Carriers Not For Compensation - Interstate

	Year Ending June 30, 1978	Year Ending June 30, 1979	
Total Miles	268,941,511	293,333,079	
Virginia Miles	138,539,359	149,822,905	
Total Fuel	55,078,657	59,907,383	
Fuel Used in Virginia	28,251,423	30,536,952	
Fuel Purchased in Virginia	37,772,154	41,445,890	
<u>Non-resident Carriers Not For Compensations - Interstate</u>			
Total Miles	4,192,405,548	4,692,022,632	
Virginia Miles	288,533,063	319,965,855	
Total Fuel	880,821,753	972,097,772	
Fuel Used In Virginia	59,692,915	65,472,264	
Fuel Purchased in Virginia	45,710,069	49,860,329	
<u>Car</u> riers Not For Compensation - Intrastate			
Total Miles	88,461,566	95,608,128	
Virginia Miles	88,461,566	95,608,128	
Total Fuel	18,441,226	19,844,298	
Fuel Used in Virginia	18,441,226	19,844,298	
Fuel Purchased in Virginia	18,441,226	19,844,298	
Total Carriers Not For Compensation			
Total Miles	4,549,808,625	5,080,963,839	
Virginia Miles	515,533,988	565,396,888	
Total Fuel	954,341,636	1,051,849,453	
Fuel Used in Virginia	106,385,564	115,853,514	
Fuel Purchased in Virginia	101,923,449	111,150,517	
Total Carriers of Property			
Total Miles	17,755,934,194	19,521,692,631	
Virginia Miles	1,389,733,999	1,511,042,412	
Total Fuel	3,821,507,961	4,155,394,276	
Fuel Used in Virginia	292,667,221	315,144,899	
Fuel Purchased in Virginia	270,868,353	291,297,138	