

**REPORT OF THE
STATE CORPORATION COMMISSION
ON**

MOTOR FUEL ROAD TAX

**TO THE GOVERNOR AND
THE GENERAL ASSEMBLY OF VIRGINIA**



Senate Document No. 15

**COMMONWEALTH OF VIRGINIA
RICHMOND
1987**

COMMONWEALTH OF VIRGINIA



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STATE CORPORATION COMMISSION

November 10, 1986

TO: The Honorable Gerald L. Baliles
Governor of Virginia

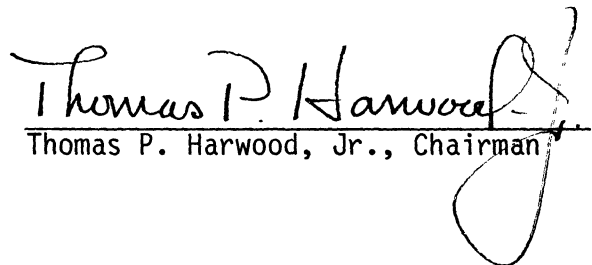
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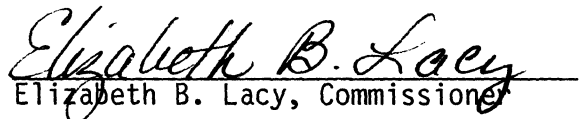
The General Assembly of Virginia

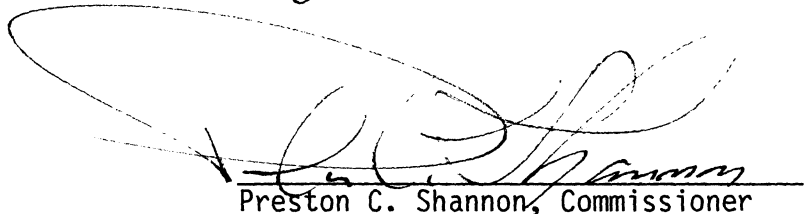
The report contained herein is pursuant to Senate Resolution No. 5 of the 1980 Session of the General Assembly of Virginia.

This report comprises the responses 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,


Thomas P. Harwood, Jr., Chairman


Elizabeth B. Lacy, Commissioner


Preston C. Shannon, Jr., Commissioner

SENATE RESOLUTION NO. 5

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 6, 1980

WHEREAS, it is deemed in the best interest 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 respect 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 the license years ending June thirty, nineteen hundred eighty and June thirty, nineteen hundred eighty-one, 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 Section 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 such year shall determine therefrom, by the weight groups set forth in Section 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 registered wholly or partly in Virginia and the amount 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 Section 46.1-157.1 of the Code of Virginia.

2. That for the years ending June thirty, nineteen hundred and eighty and June thirty, nineteen hundred eighty-one, 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 Article 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:

- (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.

MOTOR FUEL ROAD TAX STATISTICS

Years Ending June 30, 1985 and June 30, 1986

	<u>Year Ending</u> <u>June 30, 1985</u>	<u>Year Ending</u> <u>June 30, 1986</u>
<u>Resident Carriers For Compensation - Interstate</u>		
Total Miles	1,186,485,214	1,213,261,089
Virginia Miles	330,181,771	350,339,710
Total Fuel	227,885,395	224,018,828
Fuel Used in Virginia	65,288,149	67,848,798
Fuel Purchased in Virginia	79,521,171	83,513,193
 <u>Non-resident Carriers For Compensation - Interstate</u>		
Total Miles	21,525,894,601	24,442,081,536
Virginia Miles	853,943,693	985,839,228
Total Fuel	4,353,520,809	4,418,509,234
Fuel Used in Virginia	171,578,110	192,317,144
Fuel Purchased in Virginia	127,075,226	143,217,595
 <u>Carriers For Compensation - Intrastate</u>		
Total Miles	132,719,013	147,670,584
Virginia Miles	132,719,013	147,670,584
Total Fuel	26,765,959	29,391,465
Fuel Used in Virginia	26,765,959	29,391,465
Fuel Purchased in Virginia	26,765,959	29,391,465
 <u>Total Carriers For Compensation</u>		
Total Miles	22,845,098,828	25,803,013,209
Virginia Miles	1,316,844,477	1,483,849,522
Total Fuel	4,608,172,163	5,071,919,527
Fuel Used in Virginia	263,632,218	289,557,407
Fuel Purchased in Virginia	233,362,356	256,122,253

MOTOR FUEL ROAD TAX STATISTICS

Years Ending June 30, 1985 and June 30, 1986

	<u>Year Ending</u> <u>June 30, 1985</u>	<u>Year Ending</u> <u>June 30, 1986</u>
<u>Resident Carriers Not For Compensation - Interstate</u>		
Total Miles	287,358,698	270,724,951
Virginia Miles	148,192,630	144,889,796
Total Fuel	54,427,428	50,556,673
Fuel Used in Virginia	28,475,721	23,418,563
Fuel Purchased in Virginia	39,730,263	38,625,555
 <u>Non-resident Carriers Not For Compensation - Interstate</u>		
Total Miles	3,925,403,977	3,385,346,153
Virginia Miles	271,003,084	234,545,081
Total Fuel	735,703,640	625,412,447
Fuel Used in Virginia	50,362,900	43,152,521
Fuel Purchased in Virginia	31,381,498	26,435,417
 <u>Carriers Not For Compensation - Intrastate</u>		
Total Miles	90,964,700	94,370,152
Virginia Miles	90,964,700	94,370,152
Total Fuel	18,358,920	18,865,569
Fuel Used in Virginia	18,358,920	18,865,569
Fuel Purchased in Virginia	18,358,920	18,865,569
 <u>Total Carriers Not For Compensation</u>		
Total Miles	4,303,727,375	3,750,441,256
Virginia Miles	510,160,414	473,805,029
Total Fuel	808,489,988	694,834,689
Fuel Used in Virginia	97,197,541	85,436,653
Fuel Purchased in Virginia	89,470,681	83,926,541
 <u>Total Carriers of Property</u>		
Total Miles	27,148,826,203	29,553,454,465
Virginia Miles	1,827,004,891	1,957,654,551
Total Fuel	5,416,662,151	5,766,754,216
Fuel Used in Virginia	360,829,759	374,994,060
Fuel Purchased in Virginia	322,833,037	340,048,794

