

The Great Seal of the State of Nevada is a circular emblem. It features a central landscape with a sun rising over mountains and a river. The words "THE GREAT SEAL OF THE STATE" are written around the top inner edge, and "NEVADA" is at the bottom. A banner across the middle reads "ALL FOR OUR COUNTRY".

FUEL TAX INDEXING

**Presentation to Transportation Board of Directors
November 13, 2013**

NEVADA DEPARTMENT OF TRANSPORTATION



HISTORY OF FUEL TAX INDEXING IN NEVADA

- **72nd LEGISLATURE – AB 516**
EFFECTIVE 10/1/2003, WASHOE CO., CPI
- **75TH LEGISLATURE – SB 201**
EFFECTIVE 1/1/ 2010, WASHOE CO., PPI
(IN ADDITION TO PREVIOUS CPI)
- **77TH LEGISLATURE – AB 413**
EFFECTIVE 1/1/2014, CLARK CO., PPI
IF IT PASSES A PUBLIC VOTE IN NOVEMBER 2016,
POSSIBILITY OF STATEWIDE IN 2017

FUEL TAX PER GALLON OF GASOLINE

- **FEDERAL 18.4¢**

15.44¢ TO FHTF FOR HIGHWAYS

2.86¢ TO FHTF FOR TRANSIT

0.1¢ LEAKING UNDERGD. STORAGE TANK TF

- **STATE 18.455¢**

17.650¢ STATE HIGHWAY FUND

0.750¢ PETROLEUM CLEANUP FUND

0.055¢ INSPECTION FEE FOR IMPORTED GASOLINE

FUEL TAX PER GALLON OF GASOLINE

- **COUNTY MANDATORY 6.35¢**

- 1.25¢ APPORTIONED TO COUNTIES**

- APPORT. 2/3 BY POPULATION & 1/3 BY LOCAL MILES

- 2.35¢ TO COUNTIES, APPORT. SIMILAR TO ABOVE**

- ALSO SPLIT WITH INCORPORATED CITIES: 1/4 BY LAND AREA,
1/4 BY POPULATION, 1/4 BY LOCAL MILES AND 1/4 BY VEHICLE
MILES OF TRAVEL

- 1.75¢ TO COUNTY OF ORIGIN**

- SPLIT WITH TOWNS, INCORP. CITIES; APPORT. BY PROP. VALUE

- 1.00¢ TO COUNTY OF ORIGIN**

- SPLIT WITH INCORP. CITIES, APPORT. BY POPULATION

FUEL TAX PER GALLON OF GASOLINE

- **COUNTY OPTIONAL UP TO 9¢**
9.0¢ ADMINISTERED BY LOCAL RTC
- **TWELVE COUNTIES AT 9¢**
CARSON CITY, CHURCHILL, CLARK, ELKO, EUREKA,
HUMBOLDT, LANDER, LYON, MINERAL, PERSHING,
WASHOE, AND WHITE PINE
- **FIVE COUNTIES AT 4¢**
DOUGLAS, ESMERALDA, LINCOLN, NYE, STOREY

POTENTIAL REVENUE FROM COUNTY OPTIONAL

| | |
|------------------|-------------------------|
| DOUGLAS | \$ 980,400 |
| ESMERALDA | \$ 11,500 |
| LINCOLN | \$ 136,600 |
| NYE | \$1,112,600 |
| STOREY | <u>\$ 60,600</u> |
| TOTAL | \$2,301,700 |

NOTE: This revenue would go to Counties for use on roads they maintain.

ASSEMBLY BILL 413 – CLARK COUNTY

- **PASSED BY CLARK COUNTY COMMISSION
SEPTEMBER 3, 2013**
- **ALLOWS INDEXING FEDERAL, STATE AND
LOCAL GASOLINE & SPECIAL FUEL TO PPI
EFFECTIVE JANUARY 1, 2014 THROUGH
DECEMBER 31, 2016**
- **PROCEEDS DISTRIBUTED TO RTC OF
SOUTHERN NEVADA**

ASSEMBLY BILL 413 – CLARK COUNTY

- **CAPPED AT 7.8% PER YEAR**
- **BASED ON 10-YEAR AVERAGE OF PPI**
 - **FY 2010 6.20%**
 - **FY 2011 5.18%**
 - **FY 2012 4.98%**
 - **FY 2013 5.81%**
 - **FY 2014 6.22%**

ASSEMBLY BILL 413 – CLARK COUNTY

ANTICIPATED INDEXING

| EFF. DATE | BASE + INDEXING = TOTAL |
|----------------------|----------------------------------|
| 1/1/14 | 52.176¢ + 3.25¢ = 55.426¢ |
| 7/1/14 | 55.426¢ + 3.45¢ = 58.876¢ |
| 7/1/15 | 58.876¢ + 3.30¢ = 62.176¢ |
| TO 12/31/16 | |

ASSEMBLY BILL 413 – CLARK COUNTY

- **FURTHER INDEXING OF FEDERAL AND LOCAL RATES FROM 2017 – 2026 MUST BE APPROVED BY VOTERS AT NOVEMBER 2016 GENERAL ELECTION AND AGAIN IN 2026 FOR AN ADDITIONAL 10 YEARS**
- **FURTHER INDEXING OF STATE RATES IN 2017 AND FUTURE YEARS IS NOT PERMITTED, HOWEVER, THE INDEXED RATE APPLIED IN 2016 MAY CONTINUE**

ASSEMBLY BILL 413 – STATEWIDE

- **VOTERS MUST APPROVE A STATEWIDE BALLOT QUESTION AT THE NOVEMBER 2016 GENERAL ELECTION TO CONTINUE STATEWIDE INDEXING**
- **IF APPROVED, STATEWIDE INDEXING IS DEPOSITED TO STATE HIGHWAY FUND**
- **VOTERS MUST REAUTHORIZE THE RATE FOR ADDITIONAL 10 YEARS IN NOVEMBER 2026**

ASSEMBLY BILL 413 – CLARK COUNTY

CLARK COUNTY FUEL TAX INDEXING REVENUE TO FUND 180+ PROJECTS OVER NEXT 3 YEARS

- **FUTURE I-11 (B.C. BYPASS PHASE 2) \$201M**
- **FUTURE I-11 (B.C. BYPASS PHASE 1) \$31.2M**
- **US 95 WIDENING \$6.4M**
- **CLARK COUNTY 215 AIRPORT CONN. \$26.5M**
- **CLARK COUNTY 215, DECATUR – NO. 5TH ST.
\$52M**

ASSEMBLY BILL 413 – WASHOE COUNTY

- AB 413 DOES NOT AFFECT WASHOE COUNTY FUEL TAX INDEXING**

WASHOE COUNTY GAS TAX RATES

2012-2013 68.085¢ PER GALLON

(21.98¢ OF RTC COUNTY OPTIONAL PLUS INDEXING)

2013-2014 72.315¢ PER GALLON

(25.64¢ OF RTC COUNTY OPTIONAL PLUS INDEXING)

DMV IMPACTS

- **DMV IS IMPLEMENTING THE FUEL TAX INDEXING MANUALLY WHILE PROGRAMMING THE SYSTEM**
- **DMV TO ADOPT REGULATIONS ESTABLISHING A SYSTEM TO PROVIDE FOR REIMBURSEMENT FOR IFTA**
 - **CANNOT IMPAIR OUTSTANDING BONDS ISSUED (WASHOE COUNTY)**

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QUESTIONS?

WWW.NEVADADOT.COM

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