

# MOTOR FUEL USER FEES AND DISTRIBUTION

as of July 1, 2020

Motor Fuel User Fees (Apply to Gasoline and Diesel)	Section
Motor Fuel User Fee <sup>1</sup> : 24 ¢	§12-28-310
Environmental and Inspection Fee: 0.75¢	§12-28-2355
Total Fees: 24.75¢	

Gasoline Motor Fuel User Fee Revenue Distribution	
\$18 million of the first 3¢ to the State Non-Federal Aid Highway Fund	§12-28-2910
7.0025¢ of user fee to Infrastructure Maintenance Trust Fund <sup>2</sup>	§12-28-310 (D)
10.34¢ to DOT	§12-28-2720
0.25¢ of the 10.34¢ revenue to Mass Transit	§12-28-2725
1% of 13¢ to DNR	§12-28-2730 (A)
3.6575¢ to County Transportation "C" Funds <sup>3</sup>	§12-28-2740 (A) & (S)
Remainder to the State Highway Fund	§12-28-2750

Diesel Motor Fuel User Fee Revenue Distribution	
8¢ of user fee to Infrastructure Maintenance Trust Fund	§12-28-310 (D)
Remainder to the State Highway Fund	§12-28-2750

Environmental and Inspection Fee Distribution	
0.25¢ Inspection Fee to DOT State Non-Federal Aid Highway Fund	§12-28-2355 (C)
0.50¢ Environmental Impact Fee to DHEC	§12-28-2355 (B)

Notes:

1 - Motor Fuel User Fee of 16¢ increases by 2¢ per year for six years beginning July 1, 2017, for an increase of 12¢ to a total of 28¢ by July 1, 2022.

2 - Pursuant to Proviso 86.1 of the FY 2019-20 Appropriations Act, the Motor Fuel User Fee increase pursuant to §12-28-310 on gasoline is reduced by the increase in the allocation to "C" Funds. (See footnote 3)

3 - Gasoline user fee revenue allocated to "C" Funds increases from 2.66¢ by 0.3325¢ per gallon per year beginning July 1, 2018, for a total of 3.99¢ by July 1, 2021.

# MOTOR FUEL USER FEE REVENUE

