



SOUTH CAROLINA REVENUE AND FISCAL AFFAIRS OFFICE
STATEMENT OF ESTIMATED FISCAL IMPACT
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Bill Number: S. 0023
Author: Grooms
Requestor: Senate Finance
Date: February 12, 2015
Subject: Motor Fuel User Fees
RFA Analyst(s): Dunbar

Estimate of Fiscal Impact

	FY 2015-16	FY 2016-17
State Expenditure		
General Fund	\$0	N/A
Other and Federal	\$0	N/A
Full-Time Equivalent Position(s)	0.00	0.00
State Revenue		
General Fund	\$0	N/A
Other and Federal	\$0	N/A
Local Expenditure	N/A	N/A
Local Revenue	N/A	N/A

Fiscal Impact Summary

There is no expenditure or revenue impact on the General Fund, Federal Funds, or Other Funds from this bill.

Explanation of Fiscal Impact

State Expenditure

The Department of Revenue indicates this bill would have no expenditure impact on the General Fund, Federal Funds, or Other Funds.

State Revenue

This bill amends Section 12-28-110 adding the term "Liquefied Natural Gas" to the definition of "Alternative Fuel." It also adds the definition of "Diesel Gallon Equivalent" to clarify the amount of liquefied natural gas that has the equivalent energy of one gallon of diesel fuel. The Department of Revenue reports that liquefied natural gas is currently taxed at the motor fuel user fee of \$0.1675 at the equivalent diesel gallon rate. Therefore, this bill would have no revenue impact on the General Fund, Federal Funds, or Other Funds.

Local Expenditure and Revenue

N/A

Frank A. Rainwater, Executive Director