

Formulas Distribution of Taxes to Counties

Diesel – 13 cents per gallon (Title 68 §500.7)

- A) First 4 ½% goes to tribes
- B) \$83,333.33/month is taken off of the top for the State Transportation fund
- B) 1.39% of remaining goes to General Revenue fund
- C) 64.34% of remaining goes to the State Transportation fund
- D) 26.58% of remaining goes to the counties
 - 1) 42.1% divided
 - a) 50% of funds prorated by Total County Population/Total State Population
(The total county population is used)
 - b) 50% of funds prorated by County Area/Total State area
 - 2) 14.5% divided
 - a) 40% of funds prorated by County Road mileage/Total State county road mileage
 - b) 60% of funds
 - 50% prorated by County Area/Total State area
 - 50% prorated by Total County Population/Total State Population
(The total county population is used)
 - 3) 28.9% divided
 - a) 1/3 County Road mileage/Total State county road mileage
 - b) 1/3 County Area/Total State Area
 - c) 1/3 County Rural Population/Total State Rural Population
(Rural population includes population of cities and towns less than 5,000)
 - 4) 14.5% divided by the CR factor
- E) 3.85% of remaining goes to counties' County Highway fund by the CR factor
(**May** go to County Bridge and Road Improvement, CBRI, fund)
- F) 3.84% of remaining goes to counties by the CB factor
(**Shall** go to their County Bridge and Road Improvement, CBRI, fund)

**Overall counties received 32.17% of the diesel tax or 4.18 cents per gallon.
- In FY 2002 counties received \$26,431,473 out of \$82,163,419**