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and tolls pays for only about a third of state and local spending on roads, according to a new analysis (<http://taxfoundation.org/article/gasoline-taxes-and-tolls-pay-only-third-state-local-road-spending>) by the Tax Foundation. Wyoming and Alaska come last in transportation funding derived from gas taxes and tolls, while Delaware and Florida rank the highest.

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Despite being dedicated to fund transportation projects, revenue from gas taxes and tolls pays for only about a third of state and local spending on roads, [according to a new analysis](#) by the Tax Foundation.

Wyoming and Alaska come last in transportation funding derived from gas taxes and tolls, while Delaware and Florida rank the highest.

“The lion’s share of transportation funding should be coming from user taxes and fees, such as tolls, gasoline taxes, and other user-related charges,” said Tax Foundation Tax Foundation Vice President of Local and State Projects Joseph Henschman.

“When road funding comes mostly from tolls and gas taxes, the cost is borne directly by the people who benefit from the state’s spending. By contrast, funding transportation out of general revenue makes roads ‘free,’ and consequently, overused or congested—often the precise problem transportation spending programs are meant to solve.”

Transportation funding is a top issue for many state legislatures this year. Maryland Governor Martin O’Malley (D) and Virginia Governor Bob McDonnell (R) have proposed sales tax increases for transportation, Wyoming Governor Matt Mead (R) has proposed raising his state’s second-lowest-in-the-nation gasoline tax, and

others have proposed new toll roads or the adoption of a “vehicle mileage tax”

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billion on air transportation facilities, \$1.6 billion on parking facilities, and \$5.3 billion in ports and water transportation, in turn raising \$13 billion in mass transit fares, \$3.2 billion in parking fees and fines, \$18 billion in air transportation fees, and \$3.8 billion in water transportation taxes and fees.

Altogether, states raised about 36 percent of their transportation spending from user taxes, fees, and other charges.

Tax Foundation Fiscal Fact No. 353, “Gasoline Taxes and Tolls Pay for Only a Third of State & Local Road Spending” by Joseph Henchman is [available here](#).

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