**Congressman Bill Shuster -**  
**ESTIMATED REVENUE EFFECTS OF POSSIBLE PROPOSALS TO FUND THE HIGHWAY TRUST FUND**  

**Fiscal Years 2019 - 2028**  

* [Millions of Dollars]*

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Highway Trust Fund</td>
<td>fesoua 12/31/18</td>
<td>4,905</td>
<td>11,695</td>
<td>18,277</td>
<td>20,718</td>
<td>21,474</td>
<td>22,181</td>
<td>22,829</td>
<td>23,466</td>
<td>24,110</td>
<td>24,751</td>
<td>77,070</td>
<td>194,406</td>
</tr>
<tr>
<td>LUST Trust Fund</td>
<td>fesoua 12/31/18</td>
<td>[1]</td>
<td>[1]</td>
<td>-1</td>
<td>-1</td>
<td>-1</td>
<td>-1</td>
<td>-1</td>
<td>-1</td>
<td>-1</td>
<td>-1</td>
<td>-3</td>
<td>-9</td>
</tr>
<tr>
<td>Sport Fish Restoration and Boating Trust Fund</td>
<td>fesoua 12/31/18</td>
<td>81</td>
<td>193</td>
<td>302</td>
<td>342</td>
<td>355</td>
<td>367</td>
<td>377</td>
<td>388</td>
<td>398</td>
<td>409</td>
<td>1,274</td>
<td>3,213</td>
</tr>
<tr>
<td>General Fund</td>
<td>fesoua 12/31/18</td>
<td>-1,290</td>
<td>-2,646</td>
<td>-4,024</td>
<td>-4,585</td>
<td>-4,775</td>
<td>-4,954</td>
<td>-5,122</td>
<td>-5,273</td>
<td>-5,435</td>
<td>-5,963</td>
<td>-17,521</td>
<td>-44,069</td>
</tr>
</tbody>
</table>

2. Increase the current tax for diesel, non-aviation kerosene, and those alternative fuels taxed at similar rates by 6 cents in 2019, and 13 cents in 2020, and 20 cents in 2021, with the full amount adjusted for inflation (CPI-U) starting in 2022.

| Highway Trust Fund | fesoua 12/31/18 | 1,820 | 4,711 | 7,718 | 8,901 | 9,337 | 9,772 | 10,206 | 10,626 | 11,056 | 11,503 | 32,488 | 85,650 |
| LUST Trust Fund | fesoua 12/31/18 | [1] | [1] | [1] | [1] | [1] | [1] | [1] | [1] | -1 | -1 | -1 | -4 |
| General Fund | fesoua 12/31/18 | -471 | -1,046 | -1,671 | -1,938 | -2,042 | -2,147 | -2,253 | -2,349 | -2,452 | -2,727 | -7,169 | -19,098 |

3. Impose a 10% manufacturer tax on batteries in passenger and commercial motor vehicles used in highway transportation [2].

| Highway Trust Fund | vsa 12/31/18 | 83 | 170 | 230 | 276 | 322 | 366 | 423 | 462 | 483 | 508 | 1,082 | 3,325 |

4. Impose a 10% manufacturer tax on bicycle tires equal to or greater than 26 inches in diameter.

<p>| Highway Trust Fund | sa12/31/18 | 10 | 15 | 15 | 15 | 15 | 15 | 15 | 16 | 16 | 16 | 70 | 148 |</p>
<table>
<thead>
<tr>
<th>General Fund</th>
<th>sa12/31/18</th>
<th>-2</th>
<th>-3</th>
<th>-3</th>
<th>-3</th>
<th>-3</th>
<th>-3</th>
<th>-3</th>
<th>-4</th>
<th>-4</th>
<th>-4</th>
<th>-15</th>
<th>-34</th>
</tr>
</thead>
<tbody>
<tr>
<td>5. Impose a 4.3-cents per gallon excise tax on diesel used by railroads in 2019, with full amount adjusted for inflation (CPI-U) starting in 2020: Highway Trust Fund:</td>
<td>12/31/18</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Presently Unavailable</td>
<td>Presently Unavailable</td>
</tr>
<tr>
<td>LUST Trust Fund:</td>
<td>12/31/18</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Presently Unavailable</td>
<td>Presently Unavailable</td>
</tr>
<tr>
<td>General Fund:</td>
<td>12/31/18</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Presently Unavailable</td>
<td>Presently Unavailable</td>
</tr>
</tbody>
</table>

Joint Committee on Taxation

NOTE: Details may not add to totals due to rounding.

fusoua = fuel removed, entered, sold or used after

sa = sales after

vsa = vehicles sold after

[1] Loss of less than $500,000.