

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

Fiscal Years 2019 - 2028

[Millions of Dollars]

Provision	Effective	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2019-23	2019-28
1. Increase the current taxes for gasoline (other than aviation gasoline) and those alternative fuels taxed at similar rates by 5 cents in 2019, 10 cents in 2020, and 15 cents in 2021, with the full amount adjusted for inflation (CPI-U) starting in 2022:													
Highway Trust Fund.....	fresoua 12/31/18	4,905	11,695	18,277	20,718	21,474	22,181	22,829	23,466	24,110	24,751	77,070	194,406
LUST Trust Fund.....	fresoua 12/31/18	[1]	[1]	-1	-1	-1	-1	-1	-1	-1	-1	-3	-9
Sport Fish Restoration and Boating Trust Fund.....	fresoua 12/31/18	81	193	302	342	355	367	377	388	398	409	1,274	3,213
General Fund.....	fresoua 12/31/18	-1,290	-2,646	-4,024	-4,585	-4,775	-4,954	-5,122	-5,273	-5,435	-5,963	-17,321	-44,069
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.....	fresoua 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.....	fresoua 12/31/18	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	-1	-1	-1	-4
General Fund.....	fresoua 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].....	vs a 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:													
Highway Trust Fund.....	sa 12/31/18	10	15	15	15	15	15	15	16	16	16	70	148
General Fund.....	sa 12/31/18	-2	-3	-3	-3	-3	-3	-3	-4	-4	-4	-15	-34

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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.....
 LUST Trust Fund.....
 General Fund.....

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 fsfuoua 12/31/18

----- Presently Unavailable
 ----- Presently Unavailable
 ----- Presently Unavailable

 Joint Committee on Taxation

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

fresoua = fuel removed, entered, sold or used after
 fsfuoua = fuel sold for use or used after

sa = sales after
 vsa = vehicles sold after

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

[2] Tax would apply to electric vehicles, plug-in hybrid vehicles, and hybrid vehicles.