

History of Registration Fees, Fuel Taxes and Revenue Distribution in Idaho

- 1913** Introduction of vehicle registration fees: annual fees range \$15.00 to \$40.00 based on Horsepower. Motorcycle fee is a flat \$5.00.
- 1917** Vehicle registration based changed from horsepower to vehicle weight
- 2,000 lbs. or less is \$15.00 and over 4,000 lbs. is \$40.00
Introduction of vehicle age criteria: after five years old, fees were 2/3 of the fee schedule.
- 1921** Regulated vehicle loads: GWT as rated by manufacturer, plus 50%, not to exceed 500 lbs. per tire width over 2" or 350 lbs. for 2" and under.
- 1923** Introduction of fuel tax: 2 cents per gallon.
Reduction of registration fees by one third.
Truck registration split from car registration. Truck fees were from \$17.50 to \$110 based on rated capacity.
Introduction of fees for commercial truck trailers.
- 1925** Fuel tax was raised from 2 to 3 cents per gallon.
- 1927** Fuel tax was raised from 3 to 4 cents per gallon.
Introduction of Truck dimensional restrictions: Height 14'6"; single unit length 33'; combined length 85';
Outside width 8 feet except farm trucks which could be 9 feet (No limit for farm equipment).
Introduction of Over dimensional permits.
- 1929** Introduction of Truck axle limits: single axle 16,000 lbs; double axle 24,000 lbs, triple axle 40,000 lbs.
GWT increased: tires over 5", 800 lbs; 3"-5", 600 lbs; less than 3", 400 lbs.
Gas and special fuel taxes segregated, both set at 5 cents per gallon.
- 1931** Introduction of Gasoline refund for non-highway use.
- 1933** Car registrations reduced 14.5 percent. Truck GWT changed to formula, $w = 600(L+40)$.
- 1935** Introduction of Caravan fees: flat \$5.00.
- 1937** Truck axle loads increased from 16,000 to 18,000 lbs; allowable load changed from 50,000 to 68,000 lbs.
- 1939** Flat vehicle registration fee, \$5.00 for autos and pickup trucks.
Farm vehicles given reduced fees.
Truck capacity changed from formula to declared Gross Weight.
Joint Resolution: Fuel tax dedicated to roads; into law as approved in 1940 General Election.
- 1945** Gasoline tax from 5 to 6 cents per gallon, temporarily.
Fuel tax extended to non-highway use: waterways and aviation (e.g. not refundable).
Truck dimension changed: single unit, 35'; tractor/semi-trailer, 60'; truck/trailer combinations, 65'.
Special routes designated for minerals, logs, poles and pilings could be hauled in excess of legal limits.
- 1949** Gasoline tax of 6 cents per gallon made permanent.
Truck weights increased. Maximum legal limit raised to 72,000 lbs. except trucks with axle spacing between 22 and 30 feet (short logging trucks); maximum allowable for this group was 56,000 on four axles, or 60,000 lbs on five axles.

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- 1951** Introduction of Weight Distance tax (Use Fee): fees scheduled by type of operation, declared GWT and fuel type. Mil per mile basis used.
- 1953** Special fuel tax increased from 5 to 6 cents per gallon.
Weight distance amended. Introduced base GVW registration fee, a special plate fee for vehicles in excess of 24,000 lbs. and “Use fee” paid for only miles over 30,000 traveled.
Forest, mine, and farm products operators could choose to pay either the plate fee, or all miles.
- 1956** Vehicle registration flat fee increased.
- 1957** Weight distance modified: fees on GVW went to combined weight and separate schedules established for gas and special fuels.
- 1967** Longer Combination vehicles allowed, not exceeding 98' in total length.
Allowable weight increased to 105,500 lbs.
- 1968** Reintroduced sliding scale for car registration, now based on vehicle age: \$7.50 to \$17.50 range.
Gasoline and motor fuels increased from 6 to 7 cents per gallon.
- 1972** Gasoline and Special Fuels tax increased from 7 to 8.5 cents per gallon.
(Implied) Registration schedule adjustment: \$7.20 to \$18.00.
- 1975** Vehicle registration schedule range increased: \$12.60 to \$29.40
- 1976** Gasoline and Special Fuels tax from 8.5 cents to 9.5 cents per gallon.
- 1980** Introduced Gasohol rebate of 4 cents per gallon.
- 1981** Gasoline and Special Fuels tax increased from 9.5 cents to 11.5 cents per gallon.
Introduced Gasohol tax at 7.5 cents per gallon.
Vehicle registration schedule range increased: 15.60 to \$36.00.
- 1982** Gasoline and Special Fuels tax increased from 11.5 to 12.5 cents per gallon.
Gasohol tax increased from 7.5 to 8.5 cents per gallon.
- 1983** Gasoline and Special Fuels tax increased from 12.5 to 14.5 cents per gallon.
Gasohol tax increased from 8.5 to 10.5 cents per gallon.
- 1987** Vehicle registration schedule range increased: \$16.08 to \$36.84.
- 1988** Gasoline and Special Fuels tax increased from 14.5 to 18 cents per gallon.
Gasohol tax increased from 10.5 to 14 cents per gallon.
- 1991** Gasoline and Special Fuels tax increased from 18 to 21 cents per gallon.
Gasohol tax increased from 14 to 17 cents per gallon.
- 1992** Gasohol tax increased from 17 to 21 cents per gallon.
- 1993** Special Fuels change from quarterly report to tax at the pump.

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- 1994** Gasohol tax decreased from 21 to 18.5 cents per gallon.
- 1996** Gasoline and Special Fuels tax increased from 21 to 25 cents per gallon.
Gasohol tax increased from 18.5 to 25.0 cents per gallon.
Vehicle registration range increased: \$24.00 to \$48.00.
The additional four cents fuel tax and additional passenger car registration fee is deposited in new Restricted Highway Account - distribution 50/50 with local government.
An Ethanol Exemption is created of up to 2.5 cents per gallon for Distributors of Gasoline/Ethanol and Diesel/Biodiesel blends.
Supreme Court ruling: The net of 1cent Clean Water Trust Fund transfer fee was a fuel tax and should go to the Restricted Highway Fund.
- 1999** Restricted Highway Fund eliminated.
Highway Distribution Account percents changed to: 38% to Local Governments, 5% to Law Enforcement and 57% to State Highway Account.
One cent transfer fee suspended due to the Clean Water Trust reaching the \$30 million ceiling mandated by law.
- 2000** Commercial Truck Registrations moved to a three-tier system, based on mileage
- 2001** Commercial Truck Registrations moved from a three-tier to a five-tier system, based on mileage.
This change has reduced annual revenue by an estimated \$10M per year.
- 2009** The Ethanol Exemption is eliminated.
This change will increase revenue to ITD by approximately \$15M per year.
- 2015** All Motor Fuels are now taxed at the rate of 32 cents per gallon.
Vehicle registration fees increase \$21 for passenger cars, \$10 for Motorcycles, \$25 for vehicles over 8,000 pounds. Additional fees of \$140.00 for electric vehicles and \$75.00 for hybrid vehicles are added.
The additional funding generated by these increases are restricted to road and bridge maintenance projects and are subject to a split of 60% to State Highway Account and 40% to Locals.
Elimination of Gaseous Fuels Permits; fuels such as propane and compressed or liquefied natural gas now pay a tax based on an equivalent amount of gasoline.