SPONSOR: Riggs

This bill specifies that any amount over \$550 million of the motor vehicle fuel tax, adjusted annually for inflation, must be apportioned and distributed between the counties, cities, and the State Highways and Transportation Commission as follows:

- (1) To the counties on the following basis, 60%:
- (a) Of the 60%, one-half on the ratio that the county road mileage of each county bears to county road mileage of the entire State as determined by the last available report of the State Highways and Transportation Commission; and
- (b) Of the 60%, one-half on the ratio that the rural land valuation of each county bears to the rural land valuation of the entire State as determined by the last available report of the State Tax Commission, except that county road mileage in incorporated municipalities and the land valuation in incorporated municipalities will be excluded in these determinations, except that if the assessed valuation of rural lands in any county is less than \$5 million, the county will be treated as having an assessed valuation of \$5 million;
- (2) To be divided equally, 20% between any city not within a county and the city with the next highest population in the State according to the last previous decennial census of the United States; and
- (3) To be divided equally, 20% between the counties bases on the ratio of the number of acres of property assessed as agricultural in a county to the number of acres of property assessed as agricultural in the State.

This bill is similar to HB 2649 (2024).