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### Transportation

#### L-1 Distracted Driving: State Laws

In 2016, 3,450 people were killed in motor vehicle crashes involving distracted drivers in the United States. Of those killed, 562 were pedestrians, bicyclists, and others who were not occupants of the vehicles. Of the police-reported motor vehicle traffic crashes in 2015, 10 percent of fatal crashes, 15 percent of injury crashes, and 14 percent of all crashes were reported as distraction-affected crashes, and an estimated 391,000 people were injured in those crashes.<sup>1</sup>

Kansas data for 2017 show distracted driving was recorded as a factor in 2,201 crashes that led to injuries or property damage exceeding \$1,000; 11 people died and 905 were injured in those crashes. In 2016, a total of 16,785 crashes involved distracted drivers, with total costs of those crashes estimated at \$820.9 million.<sup>2</sup>

Distractions caused by cell phones and other electronic devices account for large percentages of deaths, injuries, and crashes in which distraction is recorded as a factor. Researchers say that is because such devices often cause all of the three types of distraction described by the National Highway Traffic Safety Administration:

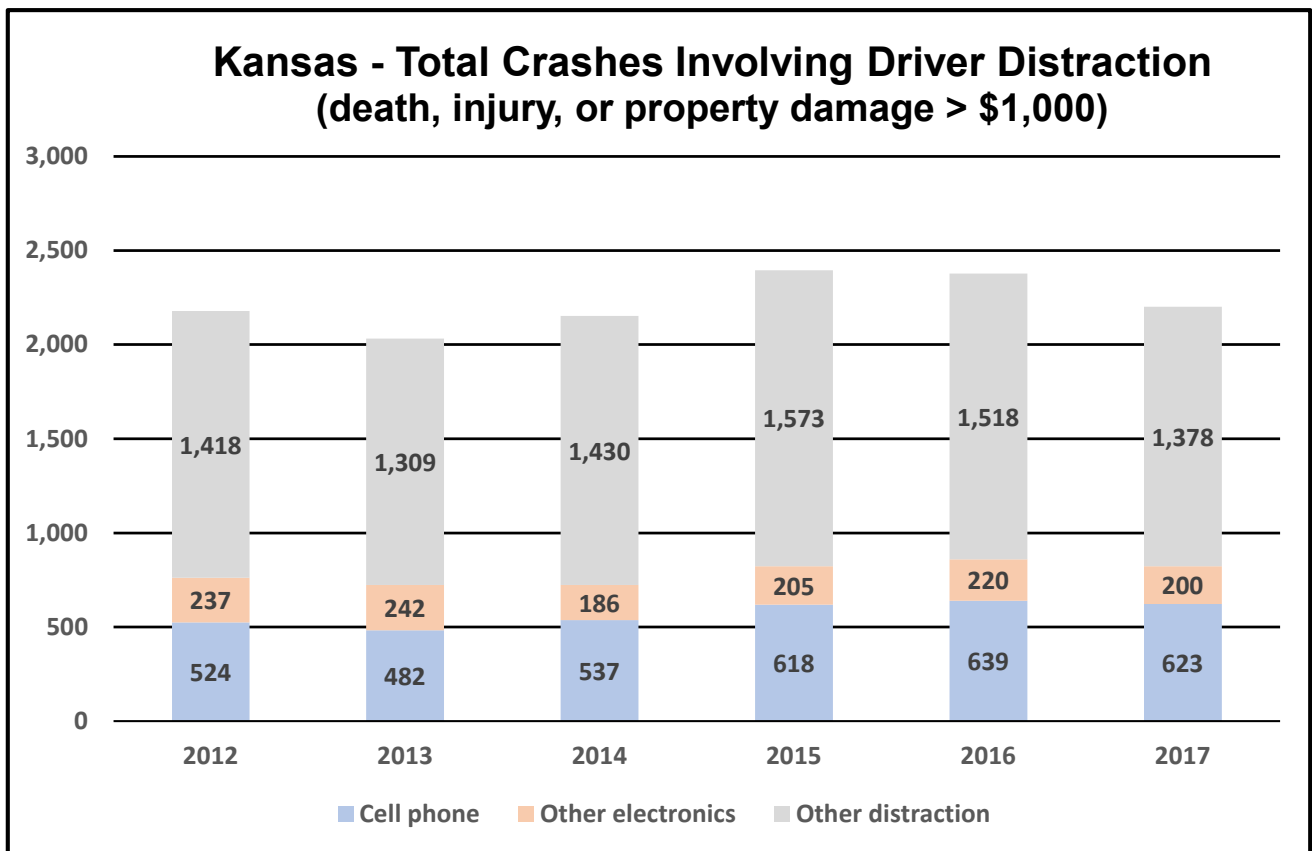
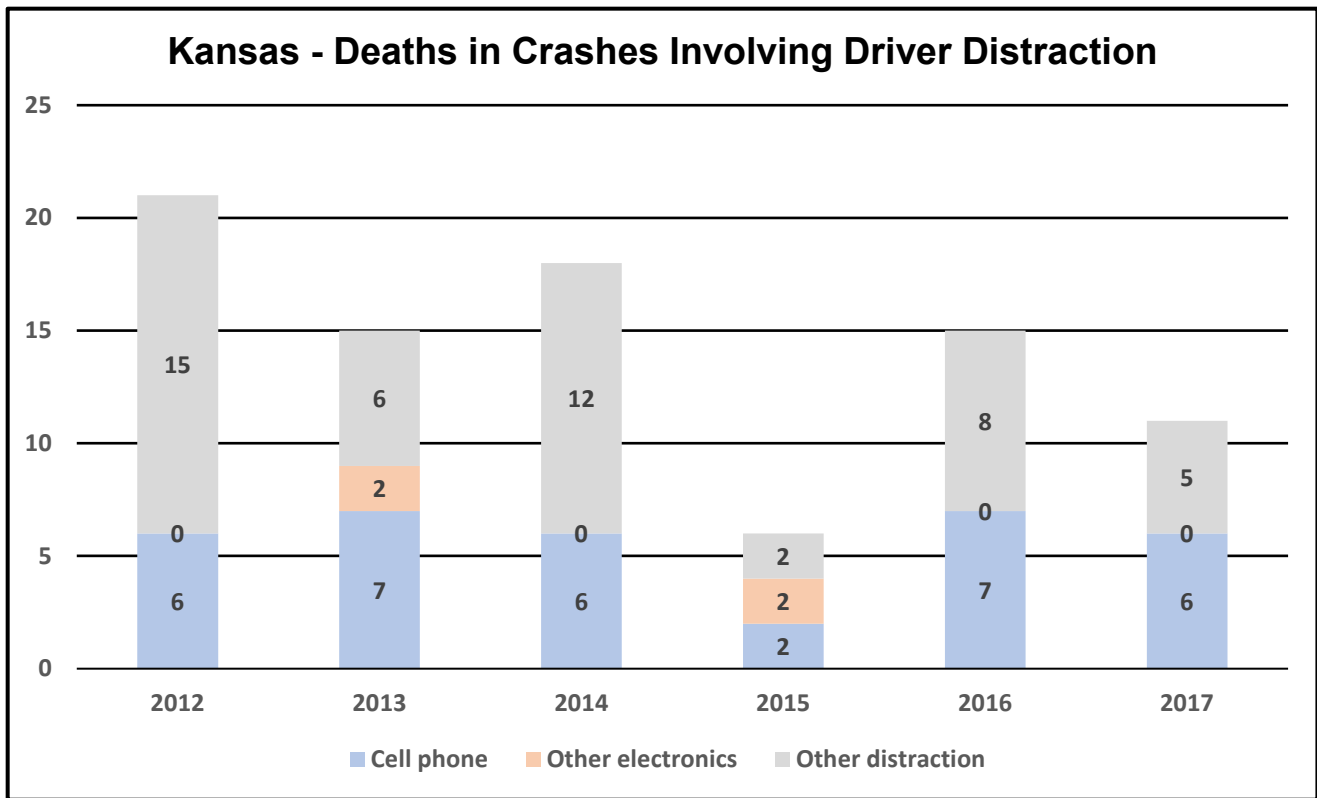
- Visual: taking your eyes off the road;
- Manual: taking your hands off the wheel; and
- Cognitive: taking your mind off driving.<sup>3</sup>

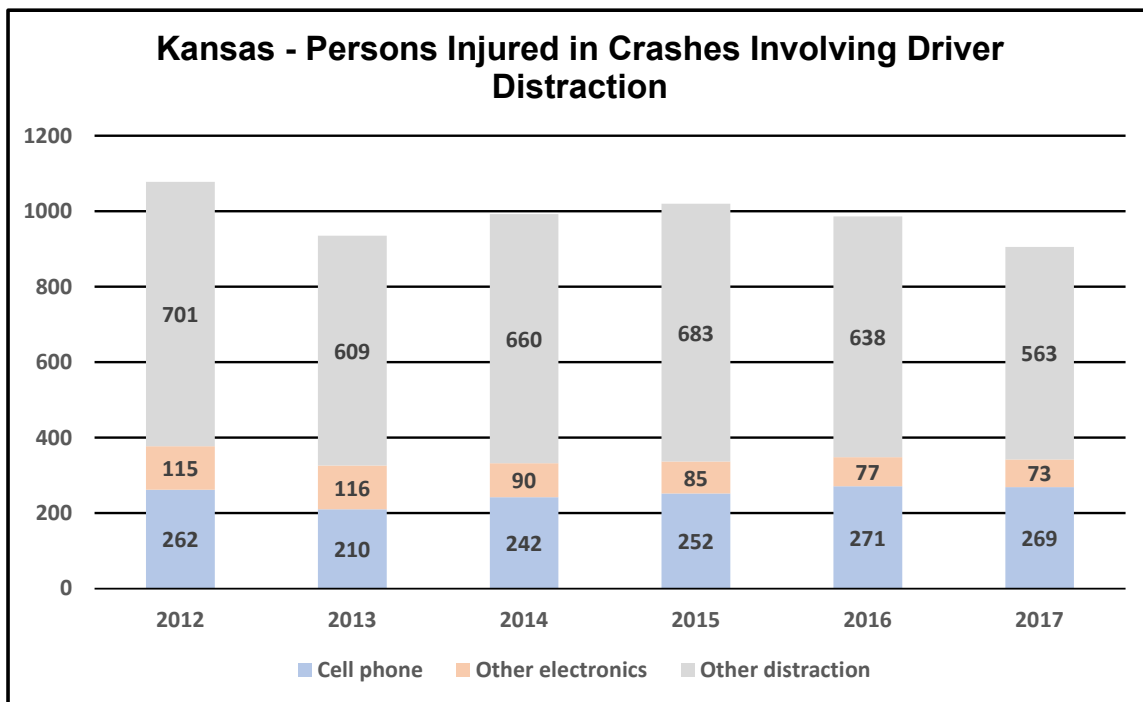
#### State Responses to Distracted Driving

According to the Insurance Institute for Highway Safety:

- Text messaging is banned for all drivers in 47 states (including Kansas; KSA 2018 Supp. 8-15,111) and the District of Columbia. In addition, novice drivers are banned from texting in Arizona and Missouri;
- The use of all cellphones by novice drivers is restricted in 38 states (including Kansas; KSA 2018 Supp. 8-296 and 8-2,101) and the District of Columbia; and
- Talking on a hand-held cellphone while driving is banned in 16 states and the District of Columbia.<sup>4</sup>

The states' full or partial bans on hand-held device use vary in many ways, including the exceptions to the bans. All of these states allow use for emergency purposes, and most allow use of two-way or federally licensed amateur radios. Most require a vehicle to be





off a roadway, *i.e.*, not just stopped in traffic, for use of hand-held devices to be permitted.

At least six states and the District Columbia also have laws generally prohibiting distracted driving, defined as engaging in any activity that interferes with the safe operation of the vehicle.

### Effectiveness of Bans on Device Usage

Reviews of peer-reviewed studies suggest state laws intended to reduce distracted driving, particularly distraction caused by use of electronic devices, do affect driver behavior. For example, a 2014 review of studies published since 2009 found “all-driver bans on hand-held phone conversations have resulted in long-term reductions in hand-held phone use, and drivers in ban states reported higher rates of hands-free phone use and lower overall phone use compared with drivers in non-ban states.”<sup>5</sup> A study of rear-end crashes in California found such crashes were less frequent after a ban on hand-held device use was implemented.<sup>6</sup>

Studies also find driver distractions impair driver performance. A review of 350 analyses reported in 206 articles published between 1968 and

2012 found 80 percent of the analyses identified “detrimental relationships between secondary tasks and driving performance.”<sup>7</sup> Studies directly observing driver behavior found novice drivers made more driving errors than experienced drivers when distractions were involved, but the rates of errors were similar when the distraction took the driver’s eyes away from the road,<sup>8</sup> and even law enforcement officer driving performance was impaired when the officers were using a device while simulating driving.<sup>9</sup> Another study found “cell-phone participants’ assessments of the safeness of their driving and confidence in their driving abilities were uncorrelated with their actual errors. Thus, talking on a cell phone not only diminished the safeness of participants’ driving, it diminished their awareness of the safeness of their driving.”<sup>10</sup>

**Additional information.** Specific information about state laws regarding use of hand-held devices and more information about effectiveness of bans on device usage can be found in the memorandum “Hands-free and Distracted Driving Laws in Other States,” available at <http://www.kslegresearch.org/KLRD-web/Transportation.html>.

- 1 National Center for Statistics and Analysis. Distracted Driving: 2016, in Traffic Safety Research Notes DOT HS 812 517, April 2018, and Distracted Driving: 2015, in Traffic Safety Research Notes, DOT HS 812 381, March 2017, National Highway Traffic Safety Administration, accessed September 2018. Data from 2015 and 2016 were the most recent available at the time of this publication.
- 2 Data used for the graphics were downloaded from “Driver-Related Data” at <http://www.ksdot.org/bureaus/burTransPlan/prodinfo/accista.asp>, specifically “2016 Kansas Traffic Crash Facts” and “Driver Distraction,” accessed September 2018. Data for 2017 were provided via e-mail.
- 3 National Highway Traffic Safety Administration. “Policy Statement and Compiled FAQs on Distracted Driving.” <http://www.nhtsa.gov/edgesuite-staging.net/Driving+Safety/Distracted+Driving/Policy+Statement+and+Compiled+FAQs+on+Distracted+Driving>, accessed September 2018.
- 4 Insurance Institute for Highway Safety, Distracted Driving, State Laws, <http://www.iihs.org/iihs/topics/laws/cellphonelaws?topicName=distracted-driving> accessed September 2018.
- 5 Anne T. McCartt, Ph.D., David G. Kidd, Ph.D., and Eric R. Teoh, M.S., “Driver Cellphone and Texting Bans in the United States: Evidence of Effectiveness,” Insurance Institute for Highway Safety, Association for the Advancement of Automotive Medicine, March 2014, 5899-114. <https://www.ncbi.nlm.nih.gov/pmc/articles/PMC4001674/>.
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- 9 James, Stephen M. (2015). “Distracted Driving Impairs Police Patrol Officer Driving Performance.” Policing, 38(3), 505-516. <http://www.emeraldinsight.com/doi/abs/10.1108/PIJPSM-03-2015-0030>.
- 10 Sanbonmatsu, David M., David L. Strayer, Francenso Biondi, Arwen A. Behrends, and Shannon M. Moore (2016). “Cell-phone Use Diminishes Self-awareness of Impaired Driving.” Psychonomic Bulletin & Review, 23(2), 617-623. [https://www.researchgate.net/publication/281114569\\_Cell-phone\\_use\\_diminishes\\_self-awareness\\_of\\_impaired\\_driving](https://www.researchgate.net/publication/281114569_Cell-phone_use_diminishes_self-awareness_of_impaired_driving).

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### Transportation

#### L-2 Kansas Turnpike: The Relationship Between KTA and KDOT

##### KTA and KDOT

The Kansas Turnpike Authority (KTA) is a separate entity from the Kansas Department of Transportation (KDOT), but the two entities work together to serve the transportation needs of Kansas. This article discusses the statutory relationship between KTA and KDOT.

##### The Relationship Between KTA and KDOT

In 1953, the Kansas Legislature created the KTA as a separate, quasi-public organization. The KTA was tasked with constructing, operating, and maintaining Kansas Turnpike (Turnpike) projects. The KTA has a statutory relationship with KDOT in terms of governance, contracts, and potentially adding Turnpike projects to the state highway system.

##### *The KTA Board*

A five-member board oversees KTA operations. Two of these members are appointed by the Governor for four-year terms. The Governor's appointees must be residents of Kansas and be owners of revenue bonds issued by the KTA. One member must be the Secretary of Transportation (Secretary) and another must be the chairperson of the Senate Committee on Transportation. The fifth member must be a member of the House Committee on Transportation and is appointed by the Speaker of the House of Representatives. The KTA elects one member as chairperson and another as vice-chairperson. The KTA also must elect a secretary-treasurer who does not need to be a member of the KTA (KSA 68-2003). Thus, KDOT has always had a relationship with KTA by virtue of the Secretary serving on the KTA board.

The Secretary's role as a member of the KTA significantly expanded with enactment of 2013 HB 2234. Beginning on July 1, 2013, the Secretary became the director of operations of the KTA. The provision was set to sunset on July 1, 2016, but enactment of 2015 HB 2085 removed the sunset and changed the title to "director." As director of the KTA, the Secretary is responsible for the daily administration of the toll roads, bridges, structures, and

facilities constructed, maintained, or operated by the KTA. The director or the director's designee has such powers as necessary to carry out these responsibilities.

### **Contracts Between Secretary and KTA**

The KTA and KDOT may solidify their partnership by forming contracts with each other. The Secretary and KTA are authorized and empowered to contract with one another to provide personnel and equipment for preliminary project studies and investigations (KSA 68-2021). Generally, KSA 68-2021 allows the KTA to contract with KDOT for use of KDOT resources for certain types of work related to KTA projects. These provisions have remained essentially unchanged since 1955.

Another statute authorizes the Secretary and KTA to contract with each other to provide personnel and equipment and other resources for recordkeeping, reporting, administrative, planning, engineering, legal, and clerical functions and for construction, operation, and maintenance of Turnpike projects and state highways (KSA 68-2021a). Additionally, KSA 68-2021a requires the two parties to minimize duplication of effort, facilities, and equipment in operation and maintenance of turnpikes and highways of the state.

KTA and KDOT contract with one another frequently to minimize duplication of efforts and provide cost savings to the state. According to the Secretary's testimony on 2015 HB 2085, KDOT and KTA have worked together more since the partnership was formalized in 2013. The entities put together six innovation teams for project delivery and construction contracting, legislative and organizational development, revenues and expenditures, technology capabilities, maintenance, and communications and performance measures.

According to testimony provided to a legislative committee in 2017, KTA and KDOT have partnered on bridge surveys, bridge inspections, and construction. Also, KDOT and KTA partnered with the City of Wichita on a major construction project on East Kellogg.

### **Potential for KTA Projects to Become Part of the State Highway System**

Although KTA and KDOT have a formalized partnership, the KTA retains its separate identity, powers, and duties (KSA 68-2021a). KTA maintains the integrity of bonded indebtedness, but when bonds issued under the provisions of KSA 68-2001 to KSA 68-2020 are paid or a sufficient amount for the payment of all bonds and the interest have been set aside for the benefit of bondholders, the project can become a part of the state highway system and therefore be maintained by KDOT (KSA 68-2017).

When a project becomes a part of the state highway system, the Secretary would have the power granted to the KTA under KSA 68-2009 to fix, revise, charge, and collect tolls for the use of such Turnpike project. The tolls, rents, and rates of the charges must be sufficient to maintain, repair, operate, regulate, and police such Turnpike (KSA 68-2017). However, subsequent bonds issued for maintenance and rebuilding have meant no Turnpike project has thus far become a part of the state highway system.

### **Adding Tolled Highways**

KSA 68-2002, unchanged since it was enacted in 1953, states no toll road project shall be undertaken unless and until a project has been thoroughly studied and the study shows public funds for such a project are not available, construction could be financed entirely using private funds in toll road revenue bonds, and the project and indebtedness will be entirely self-liquidating through tolls and other income from operating the project. Additional information on the financing of Turnpike projects is available in [L-6 Toll or Tax?](#)

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## Transportation

### L-3 Safety Belt Requirements and Fines

Kansas is one of 34 states that allows law enforcement officers to ticket a vehicle occupant for not wearing a seat belt without alleging any other traffic offense. In Kansas, since 2010, primary enforcement is allowed if anyone younger than age 18 or anyone riding in the front seat is not properly restrained. Kansas law includes exceptions for mail and newspaper carriers and for anyone who has a written statement from a licensed physician that such person is unable for medical reasons to wear a seat belt. A violation by an adult in the back seat remains a secondary violation, meaning a citation can be issued only if another law has been violated, but others are primary violations, for which an officer may stop a vehicle.

### Background on Kansas Law

Kansas law has required the wearing of seat belts since 1986 and has required restraint of children in passenger vehicles since 1981. In both cases, a “passenger vehicle” carries ten or fewer passengers and is manufactured or assembled with safety belts.

SB 89 (2017) increased the fine for a seat belt violation by an adult from \$10 to \$30 (KSA 2018 Supp. 8-2504). The bill directs 2.20 percent of all fines, penalties, and forfeitures received from clerks of the district court to the Seat Belt Safety Fund (Fund). (See KSA 2018 Supp. 12-4120.) Of the \$30 fine for violation of a city ordinance requiring seat belt use by those 18 and older, \$20 is directed to the Fund, which is used for the promotion of and education on occupant protection among children, including, but not limited to, programs in schools in Kansas (KSA 2018 Supp. 8-1,181).

KSA 2018 Supp. 8-2504 also prohibits any city, county, subdivision, or local authority from enacting or enforcing any law in conflict with or in addition to the fines for violations by those 14 and older.

A summary of Kansas safety belt requirements can be found in the table on the next page.

### Laws in Surrounding States

Nearby states’ statutes vary regarding safety belt violations of those not covered by mandatory child restraint laws:

- Colorado: 16 and older; secondary offense, class B traffic infraction (Colo. Rev. Stat. Ann. §§ 42-4-236, 42-4-237); \$65 penalty plus \$16 surcharge (Colo. Rev. Stat. Ann. § 42-4-1701);
- Missouri: 16 and older; secondary violation if 16 or older; maximum \$10 fine and no court costs (Mo. Ann. Stat. § 307.178);
- Nebraska: 18 and older, driver and front seat occupants; secondary violation unless 17 or younger and in a portion of the vehicle not intended for passengers; \$25 fine and no court costs (Neb. Rev. Stat. Ann. §§ 60-6,267, 60-6,268, 60-6,270, 60-6,271, 60-6,272); and
- Oklahoma: primary violation; maximum \$20 for fine and court costs; driver or front-seat passenger age 8 or older or meeting height requirements (Okla. Stat. Ann. tit. 47, §§ 11-1112, 12-417).

PASSENGER CAR SAFETY BELT REQUIREMENTS IN KANSAS LAW		
General Requirement	Which person(s) in the vehicle	State Fine
The driver is responsible to protect each child by properly using a child safety restraining system meeting Federal Motor Vehicle Safety Standard No. 213.	Age 7 or younger and who weighs less than 80 pounds or is less than 4 feet 9 inches in height	\$60.00 (fine does not include court costs) <sup>1</sup>
The driver is responsible to protect each child by properly using a safety belt manufactured in compliance with Federal Motor Vehicle Safety Standard No. 208.	Age 8-13 or a younger child who weighs more than 80 pounds or is more than 4 feet 9 inches in height	\$60.00 (fine does not include court costs) <sup>1</sup>
A properly fastened safety belt required at all times when the vehicle is in motion if the car has been manufactured with safety belts meeting Federal Motor Vehicle Safety Standard No. 208.	Age 14-17	\$60.00 (fine includes court costs) <sup>2</sup>
	Age 18 and older	\$30.00 (fine includes court costs) <sup>2</sup>
1 KSA 2018 Supp. 8-1344(a) and 8-1345; the fine may be waived upon proving to the court that an approved restraining system has been acquired. Any conviction is not a moving violation.		
2 KSA 2018 Supp. 8-2503(a) and 8-2504. A conviction is not reported to the Department of Revenue.		

Sources:

Governors Highway Safety Association, "Seat Belts," updated May 2018, <https://www.ghsa.org/state-laws/issues/Seat-Belts>, accessed September 2018.  
 Insurance Institute for Highway Safety, "Safety Belts and Child Safety Seats," September 2018, <http://www.iihs.org/iihs/topics/laws/safetybeltuse/mapbeltenforcement>, accessed September 2018.

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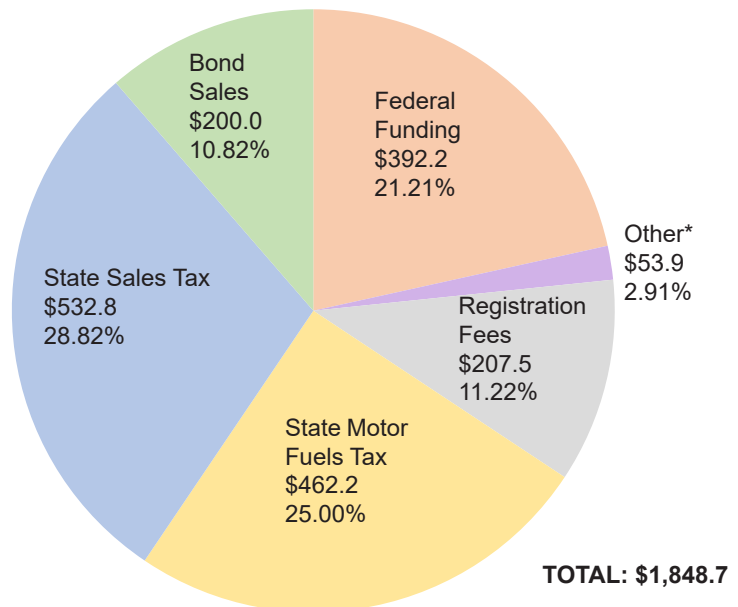
### Transportation

#### L-4 State Highway Fund Receipts and Transfers

Article 11, Section 10 of the *Kansas Constitution* says, “The State shall have power to levy special taxes, for road and highway purposes, on motor vehicles and on motor fuels.” Projected revenues to the State Highway Fund (SHF) for use by the Kansas Department of Transportation (KDOT) can be described in five categories: state sales tax, state motor fuels tax, federal funding, vehicle registration fees, and “other.” This article discusses the components of those categories and transfers from the SHF.

KDOT estimates detailed in the pie chart below—updated through November 2018—include the amounts within the agency’s budget submission for revenues in fiscal year (FY) 2019.

**Projected KDOT FY 2019 Revenues as of November 2018  
(Dollars in Millions)**



\* Other funds include: Driver's license fees, special vehicle permits, interest on funds, and miscellaneous revenues.

## Components of State Highway Fund Revenues

The following information summarizes statutes related to major categories of state funding collected in the SHF.

**State motor fuels tax.** Kansas imposes a tax of 24¢ a gallon on gasoline and 26¢ a gallon on diesel fuel, unchanged since 2003. A separate article on state motor fuel taxes and fuel use is provided as [L-5 State Motor Fuels Taxes and Fuel Use](#). KSA 2018 Supp. 79-34,142 directs 66.37 percent of fuels tax revenues to the SHF and 33.63 percent to the Special City and County Highway Fund; the percentages have not changed since 2003.

**State sales tax.** KSA 2018 Supp. 79-3620 directs 16.154 percent of the revenues from the state sales tax to the SHF. The sales tax rate on which this is imposed is 6.5 percent. KSA 2018 Supp. 79-3710 similarly directs 16.154 percent of compensating use tax to the SHF.

**Registration fees.** Statutes also direct moneys from vehicle registration and title fees (KSA 2018 Supp. 8-145 and others), fees from permits for oversize or overweight vehicles (KSA 2018 Supp. 8-1911), and other registration-related fees to the SHF. For most vehicles, property taxes paid at

registration and retained by the counties are the majority of the total amount paid. Examples are provided in the general memorandum “Taxes and Fees Paid at Vehicle Registration,” available at <http://www.kslegresearch.org/KLRD-web/Transportation.html>.

**Other fees.** Driver’s license exam and reinstatement fees (KSA 8-267 and others) are included in this category, as are smaller items, such as junkyard certificate of compliance fees (KSA 68-2205) and sign permit and license fees (KSA 68-2236).

## Anticipated Revenues the State Highway Fund Has Not Realized

Since 1999, actual State General Fund (SGF) revenues to the SHF have been reduced by approximately \$4.3 billion when compared with the amounts anticipated. The following table summarizes the categories of those reductions. A detailed spreadsheet, “State Highway Fund Revenue Adjustments,” shows year-by-year revenue adjustments by category. It is available at <http://www.kslegresearch.org/KLRD-web/Transportation.html>. This table reflects KDOT’s budget estimates through November 2019.

<b>Net Changes to SHF Revenues from SGF, Authorized to Anticipated, FY 1999-2019 (Dollars in Millions)</b>	
<b>Sales Tax Demand Transfer.</b> Sales taxes were transferred from the SGF to the SHF under highway program bills starting in 1983. The Comprehensive Transportation Program as enacted in 1999 included provisions to transfer certain percentages of sales tax (9.5 percent in 2001; 14.0 percent in 2006 and later) from the SGF to the SHF. Appropriations reduced those amounts and the transfers were removed from the law in 2004.	(\$1,456.73)
<b>Sales and Compensating Use Tax.</b> When sales tax transfers were eliminated, the sales tax was increased and the percentage going directly into the SHF was increased. The amount reflects the changes enacted in 2010 Senate Sub. for HB 2360, and as amended by 2013 House Sub. for SB 83 and 2015 House Sub. for SB 270.	\$420.75
<b>Loans to the SGF.</b> A total of \$125.2 million was “borrowed” from the SHF with arrangements to replace that money from FY 2007 through FY 2010. Only the first two payments were made.	(\$61.79)
<b>Bond payments.</b> The 2004 Legislature authorized the issuance of \$210.0 million in bonds backed by the SGF. SGF payments were made on those bonds only in 2007 and 2008. (Subsequent payments have been made from the SHF.)	\$26.58
<b>Transfers from the SHF.</b> Transfers include amounts for the Fair Fares program at the Department of Commerce, Highway Patrol operations, payments on SGF-backed bonds, budget reductions and allotments, and education and health-related transfers. Note: The amount includes transfers authorized by 2018 House Sub. for SB 109.	(\$3,288.65)
<b>Total</b>	<b>(\$4,359.84)</b>

### Highway-related Transfers to Local Governments

KSA 2018 Supp. 79-3425i states the Special City and County Highway Fund (SCCHF) will receive certain moneys related to commercial vehicles in addition to moneys from fuel taxes. Transfers to the SCCHF of commercial motor vehicle *ad valorem* taxes and the commercial vehicle fees that replaced the *ad valorem* taxes as of January 1, 2014 (see KSA 2018 Supp. 8-143m), have

been suspended since FY 2010. Appropriations bills, most recently Section 240 of 2017 Senate Sub. for HB 2002, have amended KSA 79-3425i so that no commercial vehicle taxes or fees are transferred from the SGF to the SCCHF. The transfers had been limited to approximately \$5.1 million a year beginning in FY 2001.

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### Transportation

#### L-5 State Motor Fuels Taxes and Fuel Use

For many years, the state sources that provide the most funding for transportation programs have been motor fuels taxes, sales tax, and registration fees. This article provides information regarding Kansas motor fuels taxes and fuel use.

#### Per Gallon Motor Fuel Taxes

Kansas' motor fuels taxes are 24¢ per gallon on gasoline and 26¢ per gallon on diesel fuel, unchanged since 2003. The table below lists the effective dates of tax increases for motor fuels. The increases in 1989 through 1992 were part of the Comprehensive Highway Plan as it was enacted in 1989, and those in 1999 and 2001 were part of the Comprehensive Transportation Program enacted in 1999. No increases in fuels taxes are associated with the Transportation Works for Kansas (T-Works) program enacted in 2010.

Motor Fuels Tax Rates Changes—1925-2017		
Effective Date	Gasoline	Diesel
1925	2¢	--
1929	3¢	--
1941	--	3¢
1945	4¢	4¢
1949	5¢	5¢
1956	--	7¢
1969	7¢	8¢
1976	8¢	10¢
1983	10¢	12¢
1984	11¢	13¢
1989	15¢	17¢
1990	16¢	18¢
1991	17¢	19¢
1992	18¢	20¢
1999	20¢	22¢
2001	21¢	23¢
2002	23¢	25¢
2003	24¢	26¢

A tax of 17¢ per gallon was imposed on E-85 fuels beginning in 2006. Certain fuel purchases, including aviation fuel and fuel used for non-highway purposes, are exempt from fuel tax.

A federal fuels tax of 18.4¢ per gallon for gasoline, gasohol, and special fuels and 24.4¢ per gallon for diesel fuel also is included in fuel prices. The amount of federal tax per gallon has not increased since 1993, although increases have been proposed in Congress.

Combined state, local, and federal gasoline taxes across the country as of July 1, 2018, averaged 52.49¢ per gallon and ranged from a low of 33.05¢ per gallon in Alaska to 77.10¢ per gallon in Pennsylvania and 73.62¢ per gallon in California. The equivalent rate for Kansas was 42.43¢ per gallon; for Colorado, 40.40¢; for Missouri, 35.75¢; for Nebraska, 47.30¢; and for Oklahoma, 38.40¢.<sup>1</sup>

In 2018, Oklahoma added taxes of 3¢ a gallon on gasoline and 6¢ a gallon on diesel. If approved by voters in November 2018, Missouri gasoline taxes will increase by 2.5¢ each year for four years beginning July 1, 2019. According to the National Conference of State Legislatures, California, Indiana, Montana, Oregon, South Carolina, Tennessee, and West Virginia increased gasoline taxes in 2017, and Utah accelerated indexing provisions enacted in 2015. In October 2016, New Jersey enacted a tax bill that, among other tax changes, increased the state's fuel tax by 23¢ per gallon starting November 1, 2016, which is its first fuel tax increase since 1988. In

2015, eight states passed legislation to increase fuel taxes. In 2013, six states and the District of Columbia enacted legislation to increase or allow an increase (generally, by indexing the rate) in gas taxes, followed by three more states in 2014.<sup>2</sup>

### **Revenue Projections if Tax Increased**

In 2017, three bills were introduced to increase motor fuel taxes in Kansas: SB 224 and HB 2412 proposed 5¢ increases, and HB 2382 proposed an 11¢ increase. The fiscal notes prepared by the Division of the Budget on those bills project revenue increases for FY 2019 of approximately \$92.0 million for a 5¢ increase and approximately \$203.0 million for an 11¢ increase.<sup>3</sup>

### **Fuels Usage and Tax Revenues**

Kansas fuel tax revenues and gasoline usage fluctuate, as illustrated in the graphics on the following pages.<sup>4</sup>

### **Amounts Households Spend**

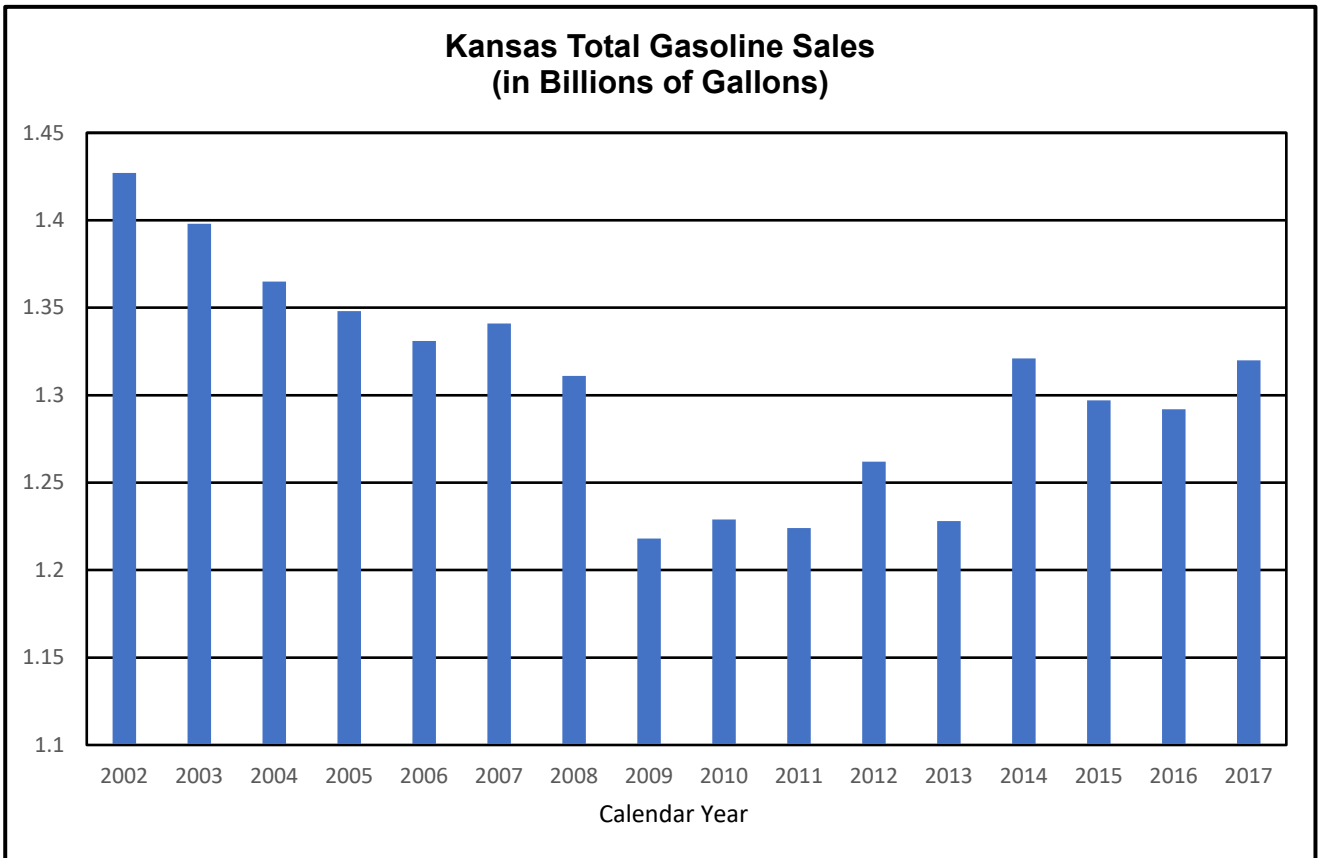
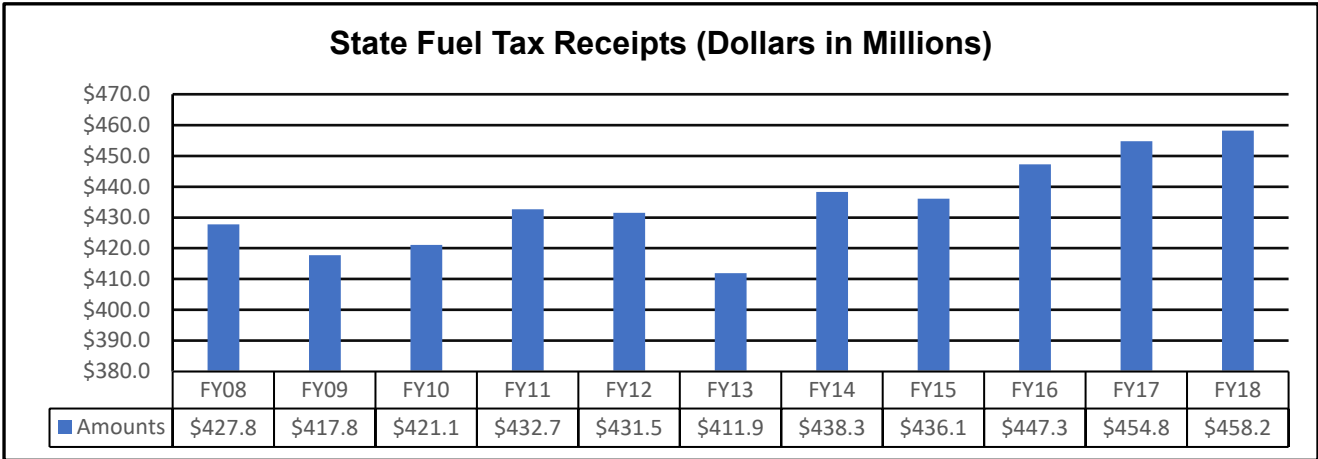
According to the Bureau of Labor Statistics in the U.S. Department of Labor, U.S. households spent an average of \$9,576 on transportation in 2017, which is an increase from \$8,293 in 2011. In 2017, \$1,968 (20.6 percent) of the transportation total was spent on gasoline.<sup>5</sup> If fuel prices average \$2.66 per gallon, Kansas state fuel taxes account for 9.0 percent of the amount motorists spend on fuel.

State Gasoline Taxes as Portion of Overall Fuel Cost													
Vehicle, driving	Gallons used	U.S. average		Kansas		Colorado		Missouri <sup>1</sup>		Nebraska		Oklahoma	
		Fuel cost average, \$	State tax average, \$	Fuel cost average, \$	Tax average, \$	Fuel cost average, \$	Tax average, \$	Fuel cost average, \$	Tax average, \$	Fuel cost average, \$	Tax average, \$	Fuel cost average, \$	Tax average, \$
12,000 miles, 15 mpg	800	\$2,280	\$0.3409	\$2,128	\$0.24	\$2,328	\$0.22	\$2,080	\$0.1735	\$2,200	\$0.28	\$2,112	\$0.19
12,000 miles, 25 mpg	480	\$1,368	\$164	\$1,277	\$115	\$1,397	\$104	\$1,248	\$83	\$1,320	\$134	\$1,267	\$91
12,000 miles, 35 mpg	343	\$977	\$117	\$912	\$82	\$998	\$74	\$891	\$59	\$943	\$96	\$905	\$65
30,000 miles, 15 mpg	2,000	\$5,700	\$682	\$5,320	\$481	\$5,820	\$432	\$5,200	\$347	\$5,500	\$560	\$5,280	\$380
30,000 miles, 25 mpg	1,200	\$3,420	\$409	\$3,192	\$288	\$3,492	\$259	\$3,120	\$208	\$3,300	\$336	\$3,168	\$228
30,000 miles, 35 mpg	857	\$2,443	\$292	\$2,280	\$206	\$2,494	\$185	\$2,229	\$149	\$2,357	\$240	\$2,263	\$163
State gasoline tax as percent of overall fuel cost		12.0%		9.0%		7.4%		6.7%		10.2%		7.2%	

<sup>1</sup> The 2018 general election ballot in Missouri will include a measure to increase state fuel taxes by 2.5¢ each year for four years.

Fuel costs from <https://gasprices.aaa.com/> as of September 17, 2018.

State tax costs from <https://www.api.org/oil-and-natural-gas/consumer-information/motor-fuel-taxes> and as of July 1, 2018.



- 1 American Petroleum Institute, “Combined Local, State and Federal (Cents per Gallon) Rates Effective 7/1/2018,” <http://www.api.org/oil-and-natural-gas/consumer-information/motor-fuel-taxes>, accessed September 17, 2018.
- 2 2018 Oklahoma HB 1010 and 2018 Missouri HB 1460. National Conference of State Legislatures, “Recent Legislative Actions Likely To Change Gas Taxes,” February 20, 2018, <http://www.ncsl.org/research/transportation/2013-and-2014-legislative-actions-likely-to-change-gas-taxes.aspx>, accessed September 17, 2018.
- 3 A very small percentage of the overall revenue increases projected would come from commercial vehicle fuel permit increases included in the bills.
- 4 Reports, Monthly Motor Fuel Reported by States, U.S. Department of Transportation, Federal Highway Administration, Office of Highway Policy Information, Motor Fuel, and the Highway Trust Fund. [http://www.fhwa.dot.gov/policyinformation/motorfuelhwy\\_trustfund.cfm](http://www.fhwa.dot.gov/policyinformation/motorfuelhwy_trustfund.cfm) and reports for previous years, accessed September 18, 2018.
- 5 U.S. Department of Labor Bureau of Labor Statistics, news release dated September 11 2018, “Consumer Expenditures–2017,” <https://www.bls.gov/news.release/pdf/cesan.pdf>, accessed September 17, 2018.

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L-6  
**Toll or Tax?**

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### Transportation

#### L-6 Toll or Tax?

The Kansas Turnpike (Turnpike) is operated by the Kansas Turnpike Authority (KTA). State and federal tax dollars do not flow to or from the KTA.

Additionally, the KTA cannot use toll or other revenue in ways other than maintaining, repairing, and operating Turnpike projects; paying principal and interest on bonds and creating reserves for the same; fixing and collecting tolls; and entering into certain types of contracts (KSA 68-2009). If a toll were to be used outside of the aforementioned purposes, the toll likely would be considered a tax. This article includes information on the KTA, statutes governing its operations, and court decisions related to turnpike tolls in other states.

#### Overview and Background of the Turnpike

Toll roads have a long history in the United States: the first turnpike in the United States was chartered in 1792. In a 1939 report to Congress titled “Toll Roads and Free Roads,” the U.S. Bureau of Public Roads, now the Federal Highway Administration, rejected a toll-financed interstate system. The report found that most interstate corridors would not generate enough toll revenue to retire the bonds that would be issued to finance them.

However, the financial success of the Pennsylvania Turnpike that opened in 1940 prompted several states to follow Pennsylvania’s lead and construct their own toll roads in the late 1940s and early 1950s. The Interstate Highway System had not yet been created, so highway supporters in Kansas saw advantages in connecting the state’s largest cities. Opponents argued that residents in the western half of the state should not have to pay for an expensive highway they would rarely use. Thus, a user-fee system was the only viable option to pay for the roadway.

In 1953, the Kansas Legislature created the KTA as a separate, quasi-public organization (KSA 68-2003). The KTA was tasked with constructing, operating, and maintaining a toll road connecting the three largest cities in Kansas. The 236-mile Kansas Turnpike stretching from Kansas City to the Oklahoma state line south of Wichita was constructed in 22 months and opened to traffic on October 25, 1956. The price tag for its construction was about \$147.0 million.

## Financing the Turnpike

Financing the construction of the Turnpike was a major concern for legislators and citizens. When the Kansas Legislature created the KTA, legislators wanted to make it clear that any Turnpike debt would not be considered a debt of the State or any political division of the State (KSA 68-2008). Legislation was enacted to outline the terms of Turnpike projects, including the issuance of revenue bonds and the use and disposition of tolls.

### *Creating a Turnpike Project*

Under KSA 68-2002, a toll road project cannot be undertaken unless the project and the proposed location have been thoroughly studied with respect to traffic, engineering, cost, and financing. The study must show public funds for construction of a free expressway are not available, the construction of the toll expressway can be financed wholly through the investment of private funds in toll road revenue bonds, and the project and indebtedness incurred will be entirely self-liquidating through tolls and other income from operation of the project. Various projects have been authorized for study over the years, but none have been added to the Turnpike system.

### *Issuing Revenue Bonds*

KSA 68-2007 outlines the issuance of Turnpike revenue bonds. At any time, the KTA is authorized to provide by resolution for the issuance of Turnpike revenue bonds to pay for all or part of the cost of any one or more Turnpike projects.

The proceeds of the bonds of each issue are used solely for the payment of the cost of the Turnpike project or projects for which the bonds were issued. The KTA sold \$160.0 million of revenue bonds on October 14, 1954. According to the KTA, the original 1954 bond issue has been paid off and new bonds have been issued for financing safety improvements and major reconstruction projects. All current KTA bonds will mature by September 1, 2039.

## *Use and Disposition of Turnpike Tolls*

The KTA has the authority to fix, revise, charge, and collect tolls for the use of each Turnpike project (KSA 68-2009). The tolls are fixed and adjusted with respect to the aggregate of tolls from the Turnpike projects or projects in connection with issued bonds to provide a fund that is sufficient with other revenues to pay the cost of maintaining, repairing, and operating the Turnpike project or projects, and the principal of and the interest on those bonds (KSA 68-2009(a)).

The KTA does not receive federal or state tax dollars, including the fuel tax collected at any of the six service stations along the Turnpike. Instead, those fuel tax revenues are deposited into the State Highway Fund and distributed to pay for other transportation needs throughout Kansas. Maintenance and operations of the Turnpike are funded from tolls, which also pay back bondholders that loaned private capital to finance, construct, and reconstruct the Turnpike. Some additional revenue is received by non-tolling sources, such as leases and other contractual agreements. The Kansas Turnpike is self-financed and does not rely on taxes; therefore, the customer is not paying twice for use of the facility.

Tolls are strictly subject to the control of the KTA; they are not subject to supervision or regulation by any other commission, board, bureau, or agency of the State (KSA 68-2009(b)). Effective October 1, 2018, two-axle vehicles traveling the entire length of the Turnpike will pay a total of \$15.00 in cash, or \$11.15 as a K-TAG customer. The KTA reported toll revenue of \$112,525,112 for the fiscal year ending June 30, 2017.

The tolls and all other revenues derived from the Turnpike project or projects pay for the maintenance, repair, and operation of those projects. Excess funds are set aside in a sinking fund, which is charged with the payment of the principal and interest of bonds as they become due and the redemption price or purchase price of bonds retired by call or purchase. The sinking fund is a fund for all bonds without distinction or priority of one bond over the other (KSA 68-



2009(b)). The KTA is not allowed to use tolls or other revenues for any other purpose (KSA 68-2009(c)).

Charging tolls has several important practical implications. First, tolls assure out-of-state users pay their fair share for use of the Turnpike. Toll also provide a mechanism to charge users in proportion to the actual cost of their use. For example, most turnpikes across the country charge higher tolls for trucks than automobiles, reflecting the greater wear and tear trucks have on roadways. Some turnpikes charge variable rates per mile by section so that users of sections that are more costly to maintain pay accordingly. Toll are calculated based on the length of the route traveled.

### Is a Toll a Tax? Other States' Views on Tolls

Drivers can choose to pay tolls or take alternate routes, whereas taxes are mandatory and charged to everyone. The issue of whether a toll is considered a tax has arisen in the U.S. Supreme Court and in several individual states. In the case of *Sands v. Manistee River Imp. Co.*, 123 U.S. 288, 294, 8 S. Ct. 113, 115, 31 L. Ed. 149 (1887), the Supreme Court stated there is no analogy between the imposition of taxes and the levying of tolls for improvement of highways. Taxes are levied for the support of government and their amount is regulated by its necessities. Toll, on the other hand, are the compensation for the use of another's property, or of improvements made. The cost of a toll is determined by the cost of the property, improvements of the property, and considerations of the return such values or expenditures should yield.

Courts in Florida, Illinois, Massachusetts, Montana, and Virginia all agree that tolls are not taxes. It is clear that toll revenue cannot be used to fund projects outside of a state's transportation system. However, there is no generally accepted principle that toll revenue from one facility can be used to fund another facility.

### Florida

Florida citizens have challenged the validity of tolls, claiming that tolls are akin to taxes; however, the Florida Supreme Court has repeatedly held that tolls are user fees and not taxes. In *City of Boca Raton v. State*, 595 So. 2d 25 (Fla. 1992), the Florida Supreme Court noted that a tax is an enforced burden imposed by sovereign right for the support of the government, the administration of law, and the exercise of various functions the sovereign is called on to perform. User fees are charges based upon proprietary right of the governing body permitting the use of the instrumentality involved. User fees share common traits that distinguish them from taxes: they are charged in exchange for a particular government service that benefits the party paying the fee in a manner not shared by other members of society, and they are paid by choice. They are paid by choice because the party paying the fee has the option of not utilizing the government service and thereby avoiding the charge. This concept of user fees was approved by the *Florida Supreme Court in City of Daytona Beach Shores v. State*, 483 So. 2d 405 (Fla. 1985).

In the case of *Gargano v. Lee Cnty. Bd. of Cnty. Comm'rs*, 921 So. 2d 661, 667 (Fla. Dist. Ct. App. 2006), the plaintiff argued a toll on a bridge was not a user fee because she did not pay the toll by choice. The court noted it is true that anyone who lives on the surrounding islands and does not own a boat or helicopter must pay a toll to reach that person's home from the mainland and does not have the choice to take other roadways. However, the court stated the concept of "choice" for defining user fees is designed to distinguish a tax whose payment can be compelled from charges for services that one can avoid. In this case, the plaintiff had the choice to stay on the island and not visit the mainland; the county did not compel her to use the bridge or pay the fee. The court noted, as a practical matter, the plaintiff did not have many available options, but as a legal matter, the toll was not a tax.

The Florida Supreme Court has stated revenue from bridge tolls can be used to fund financial improvements of approaches and approach roads to the bridge. In *McGovern v. Lee Cnty.*,

346 So. 2d 58, 64 (Fla. 1977), the court stated inherent in the legislative scheme for funding self-liquidating projects is the principle that those who directly benefit from the project should bear a substantial portion of the cost and those who bear the substantial cost should benefit from the expenditure of money on the project. To allow bridge tolls to finance improvements of approaches and approach roads to the bridge does not violate this principle because those paying the tolls will benefit by having convenient access to the bridge.

However, the court stated there are limits to utilizing revenue from bridges to fund approaches and approach roads. The closer an access road is to a bridge or causeway, the more likely a significant portion of its traffic will use the bridge. Toll revenue can be used if the roads to be improved are within the immediate vicinity of the project. However, revenues from a toll bridge or causeway can fund improvements to roads distant from the facility only if the road functions as an approach or approach road. A road or segment of road is an approach or approach road if a significant portion of its traffic moves onto the bridge or causeway, or if a significant portion of the traffic moving across the bridge or causeway came from the road or road segment.

Consequently, the Florida Supreme Court has determined tolls are user fees and not taxes. Additionally, toll revenue from a bridge or causeway can fund improvements within the immediate vicinity. Toll revenue from a toll bridge or causeway can fund improvements to roads distant from the facility, as long as a functional test is used to determine whether a road or segment of a road is an approach or approach road.

### **Illinois**

In 1945, the Supreme Court of Illinois decided on the constitutionality of the State Superhighway Act. The Act created the Illinois State Superhighway Commission and defined its powers and duties (*People ex rel. Curren v. Schommer*, 392 Ill.17, 20, 63 N.E.2d 744, 746 (1945)). The Act contemplated a system of toll roads to be known as superhighways and provided that such system of highways would be planned, built, operated,

and maintained by the State Superhighway Commission. Plaintiffs argued the creation of the commission was unconstitutional and tolls were unconstitutional taxes.

The court found that the creation of the commission was not an unconstitutional delegation of legislative power. Additionally, the court found there is a clear-cut and definite distinction between tolls and taxes. The essential meaning of a tax is that it is a mode of raising revenue for the public needs of a public purpose, while tolls are the compensation for the use of another's property.

Illinois courts have found tolls are not taxes, but the courts have not stated whether toll revenue from one toll facility can be used to fund another toll facility.

### **Massachusetts**

In the case of *Murphy v. Massachusetts Tpk. Auth.*, 462 Mass. 701, 971 N.E.2d 231 (2012), users of toll roads and tunnels in the Metropolitan Highway System (MHS) alleged tolls collected by the Massachusetts Turnpike Authority (MTA) were an unconstitutional tax, to the extent the tolls were used to pay for overhead, maintenance, and capital costs associated with MHS's non-tolled roads, bridges, and tunnels. According to the plaintiffs, the tolls are lawful user fees when applied to pay the expenses of tolled roads and tunnels, but an unconstitutional tax when applied to pay the expenses of non-tolled roads, tunnels, and bridges.

The Supreme Judicial Court of Massachusetts found the Legislature authorized the MTA to collect tolls on only certain parts of the MHS and use those toll revenues to pay the expenses of the entire MHS. The MTA did not need to demonstrate the toll fee exactly equals the costs of maintenance or the benefits conferred. Instead, all that is required is the tolls reflect a fair approximation of the use of facilities for whose benefit they are imposed (the court here quoting *Cohen v. Rhode Island Turnpike & Bridge Auth.*, 775 F. Supp.2d 439, 449–450 (D.R.I. 2011)). Where the MHS tolls were required by statute to be used to pay the costs of the entire MHS integrated system of roads, tunnels, and bridges,

and where there is no allegation they were put to a use prohibited by the statute or the toll revenues exceeded the total cost of the MHS, the tolls reflect a reasonable and non-excessive approximation of the value of use of the MHS (*Wallach v. Brezenoff*, 930 F.2d 1070, 1072 (3d Cir.1991)).

The court in *Murphy* found the MTA charged user fees and not unconstitutional taxes by expending portions of revenue charged to users of toll roads and tunnels to pay for overhead, maintenance, and capital costs associated with the MHS's non-tolled roads, bridges, and tunnels because the legislature specifically authorized the MTA to use tolls for expenses of non-toll roads. Users who paid the MHS tolls enjoyed a particularized benefit not enjoyed by those who traveled only on non-toll roads. Additionally, users had the option of not driving on tolled MHS roads and tunnels and thereby could avoid paying the tolls. Toll revenues were collected to compensate the MTA for expenses incurred in operating the MHS, not to raise revenues for the state.

### **Montana**

The Supreme Court of Montana has stated there is a clear distinction between taxes and tolls. A tax is a demand of the sovereignty levied for support of the government and its amount is regulated by its necessities. Toll revenues are the demands of proprietorship, exacted as compensation for use of another's property (*Monarch Min. Co. v. State Highway Commn.*, 128 Mont. 65, 70, 270 P.2d 738, 740 (1954)). Montana has not yet considered the issue of whether toll revenue from one toll facility can be used to fund another toll facility.

### **Virginia**

The authority of the KTA to charge and collect tolls has not been a contentious issue like it has been in Virginia. The Metropolitan Washington Airports Authority (MWAA) was formed in 1986 as an entity independent from Virginia, the District of Columbia, and the federal government. However, it possessed the powers delegated to it by the District of Columbia and Virginia. Congress explicitly granted MWAA the power "to levy fees or other charges" (*Corr v. Metro. Washington Airports Auth.*, 740 F.3d 295, 297 (4th

Cir. 2014)). Although the MWAA assumed control over the two Washington airports, the Dulles Toll Road continued to be operated by the Virginia Commonwealth Transportation Board (CTB).

The Virginia General Assembly repeatedly authorized CTB to use toll revenue to fund mass transit projects within the Dulles Corridor. In December 2006, Virginia agreed to transfer control over to MWAA. MWAA then had the power to set tolls on the Dulles Toll Road, but the MWAA was required to use toll revenues exclusively for transportation improvements within the Dulles Corridor.

Many legal challenges arose from this arrangement. In April 2011, plaintiffs initiated an action seeking to enjoin MWAA from using toll road revenue to repay bonds issued to fund the Metrorail project and seeking refunds of all excess tolls collected. They argued the toll paid by users of the Dulles Toll Road is in fact a tax because instead of defraying the cost of a driver's use of the road, a portion of the toll is used for other purposes, namely the Metrorail expansion project.

The *Corr* court, citing *Elizabeth River Crossings*, 286 Va. 286, 749 S.E.2d 176, 183 (2013), found the tolls paid by drivers on the Dulles Toll Road are not taxes for these reasons: (1) the toll road users pay the tolls in exchange for a particularized benefit not shared by the general public, (2) drivers are not compelled by the government to pay the tolls or accept the benefits of the project facilities, and (3) the tolls are collected solely to fund the project, not to raise general revenues.

The court agreed with Virginia's and MWAA's assessments that the Metrorail expansion and Dulles Toll Road are parts of a single interdependent transit project. Since they are parts of the same project, tolls charged on the Dulles Toll Road are not taxes just because they are used to fund the Metrorail expansion. The record did not indicate that surplus tolls are diverted outside those confines or are treated as general revenue. Therefore, tolls are user fees, not taxes, because they are nothing more than an authorized charge for the use of a special facility. In 2015, the U.S. Supreme Court denied review of the case.

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