

Appendix C: Subjective Evaluation of Existing and Potential Revenue Sources

Options	Viability				Resilience			Policy Impacts	
	Geographic Scope	Revenue Generation Potential	Implementation Complexity	Public Acceptance	Effect of Increase in Fuel Economy	Increased Availability of Alternative Modes	Extreme Fuel Price Volatility	Alleviation of Congestion	Greenhouse Gas Emission Reduction
Existing Revenue Sources									
1. Motor Fuel Excise Tax	State	+	+	+	-	-	-	∅	+
2. Motor Vehicle Sales Tax	State	+	+	∅	∅	-	-	∅	∅
3. Motor Vehicle Registration Tax	State	+	+	+	∅	-	-	∅	∅
4. General Funds (for Transit)	State	+	+	∅	∅	-	-	+	+
5. Local Option Sales Tax (for Transit)	Local	+	+	+	∅	∅	-	+	+
6. Property Taxes	Local	+	+	+	∅	∅	∅	∅	∅
7. HOT Pricing	Corridor	∅	-	+	∅	-	∅	+	∅
8. Tax Increment Financing	Project	-	-	∅	∅	∅	∅	∅	+
9. Wheelage Tax	Local	-	+	∅	∅	-	-	∅	∅
10. Transit Fare Box Revenue	Regional	+	+	+	∅	+	+	-	-
11. Advertising Revenue	Local	∅	+	+	∅	+	∅	∅	∅
Modifications to Existing Revenue Sources									
12. Indexed Motor Fuel Tax	State	+	+	-	-	-	-	∅	+
13. Motor Fuel Sales Tax	State	+	+	-	-	-	-	∅	+
14. Motor Vehicle Registration tied to emission level	State	+	+	∅	∅	-	-	∅	+
Potential Revenue Sources									
15. Mileage-Based Tax									
a. Flat rate	State	+	-	∅	∅	-	-	∅	∅
b. Tiered by emissions level	State	+	-	∅	-	-	-	∅	+
c. Vary by time of day and location	State	+	-	-	∅	-	-	+	+
16. Tolling									
a. Existing Lanes	Corridor	+	-	-	∅	-	-	+	+
b. New Lanes	Corridor	∅	∅	-	∅	-	-	+	+
c. Congestion Pricing	Corridor	∅	-	-	∅	-	-	+	+
17. Cordon Pricing	Local	∅	-	-	∅	-	-	+	+
18. Dynamic Parking Pricing	Local	∅	-	∅	∅	-	-	+	+
19. General Sales Tax	State	+	+	-	∅	∅	-	∅	∅
20. Value Capture									
a. Land Value Tax	Project	∅	∅	∅	∅	+	∅	∅	∅
b. Transportation Utility Fees	Project	∅	-	-	∅	∅	∅	∅	∅
c. Negotiated Exactions	Project	∅	-	∅	∅	+	∅	∅	∅
d. Developer Impact Fees	Project	∅	∅	∅	∅	∅	∅	∅	∅
e. Joint Developments	Project	∅	-	∅	∅	∅	∅	∅	∅
f. Air Rights	Project	∅	-	∅	∅	∅	∅	∅	∅
21. Cap and Trade (skim 10% for Transit)	State	?	-	∅	-	-	-	+	+

Key: + = Positive/High ∅ = Neutral - = Negative/Low