

**Arizona Department of Transportation
Vehicle License Tax (VLT) Distribution¹
FY 2023**

Recipient				Distribution
Highway User Revenue Fund (HURF)				\$555,096,937.25
DPS Parity Compensation Fund ⁴				\$4,186,748.33
Total HURF				\$559,283,685.58
State General Fund (Registration Compliance) ³				\$7,472.34
State General Fund (Five-year VLT) ⁴				\$3,500,389.81
State General Fund (Abandoned Vehicle Fee) ³				\$4,519,932.90
State General Fund (Schools)				\$4,667,902.07
Total State General Fund				\$12,695,697.12
Counties	General Fund ⁵	Transportation Purposes ⁷	Total County Distribution	
Apache	\$889,255.13	\$2,938,570.91	\$3,827,826.04	
Cochise	4,656,912.72	2,457,562.24	\$7,114,474.96	
Coconino	5,131,581.47	2,760,621.08	\$7,892,202.55	
Gila	2,294,082.44	1,293,050.30	\$3,587,132.74	
Graham	1,275,573.26	1,055,313.18	\$2,330,886.44	
Greenlee	410,167.25	254,670.30	\$664,837.55	
La Paz	999,507.43	563,147.69	\$1,562,655.12	
Maricopa	205,285,260.80	16,411,022.06	\$221,696,282.86	
Mohave	11,361,887.89	4,116,807.21	\$15,478,695.10	
Navajo	3,513,051.34	3,484,479.42	\$6,997,530.76	
Pima	34,409,372.10	18,867,362.00	\$53,276,734.10	
Pinal	17,014,031.23	10,658,516.33	\$27,672,547.56	
Santa Cruz	2,171,141.75	1,399,740.88	\$3,570,882.63	
Yavapai	12,179,520.55	4,619,834.17	\$16,799,354.72	
Yuma	8,360,635.95	2,897,852.72	\$11,258,488.67	
Total	\$309,951,981.31	\$73,778,550.49	\$383,730,531.80	
Cities and Towns General Fund ⁶				\$309,951,981.31
State Highway Fund				\$2,465,119.95
State Highway Fund ⁸				(\$37,195,913.24)
Third Party Retainage ⁸				\$37,195,913.24
Total				\$1,268,127,015.76

Notes:

- Vehicle License Tax (VLT) collections and distributions are prescribed in Arizona Revised Statutes 28-5801 through 28-5812. VLT collections and distributions vary based on the type of vehicle, the vehicle's age, the vehicle's use and the owner(s) of the vehicle.
- Per Arizona Revised Statutes 28-5808, subsection A, 1.51 percent of the State Highway Fund's share of HURF VLT is deposited into DPS Parity Compensation Fund.
- Per Laws 2002, Chapter 328 (HB 2708), 50 percent of any increase in VLT collections due to vehicle registration enforcement by MVD shall be deposited into the State General Fund.
- Per Arizona Revised Statutes 28-5808, subsection E, the State General Fund receives the difference between the State Highway Fund's share of HURF VLT that is generated from each five-year registration and the SHF's share of HURF VLT if those same vehicles had only been registered for a two-year vehicle registration period.
- Per Arizona Revised Statutes 28-5808, subsection D, an amount of the State Highway Fund's share of HURF VLT equal to 90 percent of the fees collected under Arizona Revised Statutes 28-4802, subsection A and 60 percent of the fees collected under Arizona Revised Statutes 28-4802, subsection B shall be transferred to the State General Fund.
- Per Arizona Revised Statutes 28-5808, subsections A and B, VLT distributions to counties', cities' and towns' general fund are made in proportion to population.
- Per Arizona Revised Statutes 28-5801, subsection B and Arizona Revised Statutes 28-5808, subsection A, counties receive a VLT distribution for purposes related to transportation. These distributions are made in proportion to population in unincorporated areas of the counties.
- Per Arizona Revised Statutes 28-5101, subsection F, authorized third parties are entitled to two percent of each VLT payment the authorized third party collects and submits to the Department or four dollars for each registration year or part of a registration year, whichever is more. This is called third party retainage. Although the State Highway Fund is only a small beneficiary of VLT distributions, primarily through HURF, the State Highway Fund pays for the entirety of the VLT third party retainage.