

Arizona Department of Transportation
Vehicle License Tax (VLT) Distribution¹
FY 2019

Recipient				Distribution
Highway User Revenue Fund (HURF)				\$415,680,274.24
DPS Parity Compensation Fund ²				\$3,532,384.98
Total HURF				\$419,212,659.22
State General Fund (Registratrion Compliance) ³				\$25,443.00
State General Fund (Five-year VLT) ⁴				\$1,665,247.90
State General Fund (Abandoned Vehicle Fee) ⁵				\$6,227,916.75
State General Fund (Schools)				\$930,259.08
State General Fund ⁹				\$42,364,500.00
Total State General Fund				\$51,213,366.73
Counties	General Fund ⁶	Transportation Purposes ⁷	Total County Distribution	
Apache	\$707,669.77	\$2,735,684.86	\$3,443,354.63	
Cochise	3,965,015.55	2,337,622.58	\$6,302,638.13	
Coconino	4,158,788.39	2,395,100.10	\$6,553,888.49	
Gila	1,905,294.53	1,144,658.50	\$3,049,953.03	
Graham	1,068,251.59	912,302.64	\$1,980,554.23	
Greenlee	420,990.53	198,113.97	\$619,104.50	
La Paz	731,601.44	613,908.73	\$1,345,510.17	
Maricopa	171,375,890.04	12,645,052.34	\$184,020,942.38	
Mohave	8,597,031.97	3,363,657.30	\$11,960,689.27	
Navajo	2,678,077.86	3,044,473.70	\$5,722,551.56	
Pima	30,213,876.13	15,794,697.62	\$46,008,573.75	
Pinal	12,667,798.12	8,384,378.98	\$21,052,177.10	
Santa Cruz	1,843,943.10	1,147,715.80	\$2,991,658.90	
Yavapai	9,785,240.07	3,745,821.62	\$13,531,061.69	
Yuma	6,358,337.64	2,683,099.12	\$9,041,436.76	
Total	\$256,477,806.73	\$61,146,287.86	\$317,624,094.59	
Cities and Towns General Fund ⁶				\$256,477,806.73
State Highway Fund				\$491,279.38
State Highway Fund ⁸				(\$32,271,808.31)
Third Party Retainage ⁸				\$32,271,808.31
Total				\$1,045,019,206.65

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 difference between the State Highway Fund's share of HURF VLT that is generated from five-year registrations and the SHF's share of HURF VLT that is generated from two-year registrations is deposited into the State General Fund.
- 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.
- Per Laws 2018, Chapter 276 (SB 1520), transfers \$42.4 million in FY 2019 from SHF VLT to the SGF. This gave the SGF all of the benefit SHF would have received from the reduction in the HURF to DPS transfer.