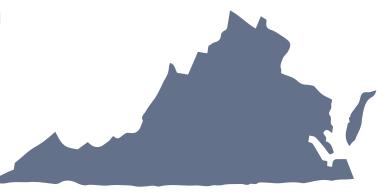
FUEL EFFICIENT VEHICLES: VIRGINIA'S HIGHWAY USE FEE

Virginia's highway use fee (HUF) is intended to close the gap between what the average fuel-reliant vehicle pays in state gas tax and what is paid by fuel-efficient and electric vehicles, which consume less fuel and therefore pay less taxes. Revenue is deposited into the Commonwealth Transportation Fund to support transportation infrastructure.



WHO PAYS THE HUF?	WHO IS EXEMPT?	FEE CALCULATION
 Fuel-efficient vehicles (vehicle with a combined fuel economy of 25 miles 	 Vehicles with a combined MPG rating less than 25 MPG 	 The vehicle's fuel efficiency (combined MPG rating)
per gallon [MPG] or greater)	AutocyclesMotorcycles	 The fuel tax rate at the time the vehicle was registered (updated annually July 1)
 Vehicles produced in a year in which the average combined MPG rating for all vehicles produced in 	• Mopeds	 The average number of miles driven by all Virginians
all vehicles produced in that year is 25 MPG or greater	 Vehicles with a gross weight greater than 10,000 pounds Vehicles that are owned by a governmental 	 HUF is 85% of the difference between taxes paid by a vehicle with a 23.7 rating and taxes
 Low Speed Vehicles (only pay an annual \$25 HUF) 	entity	paid by a vehicle using the manufacturer's combined MPG
	 Vehicles registered under the International Registration Plan 	rating based on the average miles driven by all Virginians

HUF= [(11,600 average miles traveled * fuels tax rate) / 23.7) - (11,600 average miles traveled * fuels tax rate) / vehicle's MPG rating)] * .85

