

EXHIBIT "J"

Statement of Receipts and Distribution of Receipts from Gasoline Taxes for the Calendar Years 1922 to 1947 Inclusive

	Gross Receipts	Refunds	Net Receipts	(1) State Roads Commission	(2) State Roads Commission	(3) State Roads Commission for Counties	(4) State Roads Commission for Counties & Municipalities	(5) State Roads Commission for Baltimore City	(6) Baltimore City	(7) Baltimore City	(8) State Roads Commission Debt Service Fund	(9) Annuity Bond Fund	(10) General Fund	(11) Maryland State Guard	(12) State Roads Commission for Incorporated Cities & Towns	(13) Transferred to Conservation Department	(14) Ferries	(15) Administration Account	(16) Interest	(17) Reserve for Refunds	
1922	\$ 363,027.86	\$ 6,204.63	\$ 356,823.23	\$ 356,823.23																	
1923	704,126.43	12,772.87	691,353.56	691,353.56																	
1924(a)	105,488.96	2,342.81	103,146.15	103,146.15																	
1924	1,588,421.89	32,410.55	1,556,011.34	1,242,809.07					\$ 310,702.27												
1925	2,022,985.86	45,949.59	1,977,036.27	1,579,629.02					394,907.25												\$ 2,500.00
1926	2,255,578.84	63,723.35	2,191,855.49	1,750,484.39					437,621.10												2,500.00
1927	4,314,296.53	142,399.57	4,171,896.96	3,580,212.21					589,184.75												3,750.00
1928	5,607,565.88	177,385.13	5,430,180.75	4,218,877.52					680,669.47												2,500.00
1929	6,473,536.35	235,250.59	6,238,285.76	4,916,152.36					\$ 394,049.92												
1930	7,262,770.99	293,928.72	6,968,842.27	5,496,106.50					459,705.20						\$ 4,083.84	\$ 150,000.00					2,500.00
1931	7,796,063.35	365,060.86	7,431,002.49	5,865,852.08					513,033.07						4,217.52	75,000.00					10,250.00
1932	7,902,160.82	401,929.04	7,500,231.78	5,922,411.48					769,332.82						5,211.22	75,000.00					\$ 3,627.86
1933	7,588,176.46	380,426.93	7,207,749.53	5,384,741.36					860,993.55						5,110.03	75,000.00					9,000.00
1934	8,732,771.36	441,647.80	8,291,123.56	5,915,105.30					918,455.64						5,914.81	75,000.00					12,600.00
1935	8,808,402.25	530,377.15	8,278,025.10	5,267,188.42					927,594.81						7,423.36	75,000.00	\$ 48,000.00				12,600.00
1936	9,541,617.55	620,729.27	8,920,888.28	2,957,654.09					1,002,279.24						8,509.30						3,702.65
1937	10,587,313.77	730,168.59	9,857,145.18	3,250,853.77					921,672.82						8,509.30						2,320.12
1938	10,694,617.91	765,757.68	9,928,860.23	3,040,448.06			\$ 1,819,083.58		824,871.05		\$ 230,868.28	\$ 469,737.09			8,891.50	75,000.00					51,331.00
1939	11,447,471.79	809,104.95	10,638,366.84	3,604,786.15			1,988,910.78		777,184.07		1,858,002.85	1,629,873.41			11,084.63		61,687.00				34,031.00
1940	12,282,310.06	929,981.23	11,352,328.83	4,871,142.87			1,858,287.03		852,309.57		1,629,873.41	\$ 488,350.76			10,462.14		13,687.00				34,031.00
1941	14,000,433.37	1,017,768.80	13,000,452.14	5,559,575.46			2,197,141.61		796,408.75		1,256,669.08	1,240,838.78			10,874.00		2,838.50				34,031.00
1942	12,330,544.64	1,060,238.95	11,270,305.69	4,810,470.54			4,871,142.87		1,175,423.29		1,175,423.29	977,845.66			11,895.88		14,477.63				36,000.00
1943	10,117,162.25	1,053,247.13	9,063,915.12	3,645,500.32			2,966,944.98		941,632.10		1,393,587.05				15,045.29		10,000.04				28,352.38
1944	11,518,286.91	1,060,548.61	10,457,738.30	4,548,219.80			4,871,142.87		1,271,547.87		1,883,174.16				15,048.22		4,166.65				32,675.22
1945	14,555,105.61	1,159,842.13	13,395,263.48	5,694,160.01			2,227,455.12		1,257,197.38		1,859,714.36				13,191.73		10,000.00				31,870.66
1946	7,634,907.91	531,211.55	7,103,696.36	3,024,891.98			2,422,998.68		954,623.62		1,409,359.04			\$ 468,177.00	11,265.68		2,650.00				22,811.13
1947(b)	10,371,967.52	901,356.55	9,470,610.97	\$ 4,648,777.95			2,786,550.95		1,038,428.01		1,531,766.98			231,945.00*	9,743.56						37,778.24
1947(c)							3,494,223.96		1,194,236.12		1,758,567.60				9,393.83						25,456.59
TOTAL	\$217,233,630.99	\$ 14,606,136.47	\$202,627,494.52	\$101,261,409.45	\$ 4,648,777.95	\$ 29,949,060.37	\$ 1,859,511.17	\$ 17,717,840.61	\$ 28,532,326.87	\$ 2,789,266.77	\$ 4,605,783.26	\$ 6,466,967.64	\$ 2,707,035.20	\$ 468,177.00	\$ 180,234.07	\$ 600,000.00	\$ 167,506.82	\$ 498,471.41	\$ 25,125.93	\$ 150,000.00	

RATE OF TAX:

- 1c Per Gallon—June 1, 1922 to December 31, 1923.
- 2c Per Gallon—January 1, 1923 to March 31, 1927.
- 4c Per Gallon—April 1, 1927 to June 30, 1947.
- 5c Per Gallon—July 1, 1947 to-date.

(*) Denotes Red.

- (a) 1c Collected in 1924 applicable to 1923.
- (b) Collections at 4c rate until June 30th. Includes distribution of \$100,000.00 Reserve for refunds under the 4c distribution formula.
- (c) Collections at 5c rate beginning July 1st.
- (1) This amount represents the State Roads Commission share of the 2c tax to be used for maintenance and reconstruction, also the State Roads Commission share of 1/2c tax for elimination of grade crossings.
- (2) This amount represents the State Roads Commission share of 50% as provided for in Article 89B, Section 11, of the Annotated Code of Maryland, 1947 Edition.
- (3) This amount represents share of the 1/2c tax allocated to the State Roads Commission for use in the Counties.
- (4) This amount represents the State Roads Commission share of 20% as provided for in Article 89B, Section 13 of the Annotated Code of Maryland, 1947 Edition.
- (5) This amount represents share of 1/2c Lateral Road Tax allocated State Roads Commission for use in Baltimore City.
- (6) This amount represents Baltimore City share of 2c and 1/2c tax.

- (7) This amount represents Baltimore City's share of 30% as provided for in Article 89B, Section 12 of the annotated Code of Maryland, 1947 Edition.
- (8) Debt Service Fund—This amount represents share of tax required to service Bonds issued by the State Roads Commission.
- (9) Annuity Bond Fund—This amount represents allotment from gasoline tax to service bonds issued by the State of Maryland for the construction of roads and bridges.
- (10) This amount represents transfer of Gasoline tax revenues to the General Funds of the State Treasury.
- (11) State Guard—This amount represents gasoline taxes used in maintaining State Guard in the protection of State Bridges, etc., during war emergency.
- (12) This amount represents share of tax to Incorporated Towns on claims filed for refund of 1 1/2c Lateral Road Gasoline Tax. 1c of the tax is refunded to the consumer and 1/2c allocated to the Incorporated towns in which vehicles with special tags are operated within confines of corporate limits.
- (13) Conservation Department—This amount represents transfers to the Conservation Department for oyster propagation purposes. The amount being estimated as the equivalent of gasoline tax paid into the State Treasury by owners of boats used in the oyster industry.
- (14) Ferries—This amount represents subsidies to companies maintaining automobile ferry service across the Chesapeake Bay.
- (15) This amount represents cost of administration of the Gasoline Tax Law.
- (16) This amount represents interest received from banks for gasoline taxes deposited.
- (17) This amount represents the reserve for the payment of refunds.