Vehicle License Tax Distribution

Vehicle License Tax[1]
(VLT)

[1]VEHICLE LICENSE TAX

VLT is assessed differently on different types of vehicles. However, most vehicles are assessed at 60% of the retail price and taxed for new cars at $2.80 per $100 assessed value and for used cars at $2.89 per $100 assessed value. The retail price of most vehicles is diminished by 16.25% every twelve months.

5.83%
(4.91%)
Counties[2]
Transportation

[2]Distributed to counties specifically for transportation purposes. These dollars are distributed across counties based on their unincorporated population.

24.59%
(20.54%)
Counties[3]
General Fund

[3]Distributed to county general funds. These dollars are distributed across counties based on the origin of the registration.

24.59%
(20.54%)
Cities[4]

[4]Allocated by county of origin for registration and then distributed to the cities and towns within the county proportionally by population.

44.99%
(37.61%)
HURF[5]

[5]Includes distribution of the State Highway Fund (SHF) share of HURF VLT to the State General Fund. 44.99% includes amounts to statutorily be transferred directly to the State Highway Fund before the distribution to HURF.

Notes:
· Figures in parenthesis represent distribution percentages for monies collected from alternative fuel vehicles, car rental surcharges, private ambulances, firefighting vehicles, and school buses. The state GF also gets 10.85% of these distributions for school financial assistance and 5.73% goes to the SHF.

· The distribution percentage for each recipient based on statutory distribution listed in A.R.S. 28-5801 and A.R.S. 28-5808.

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