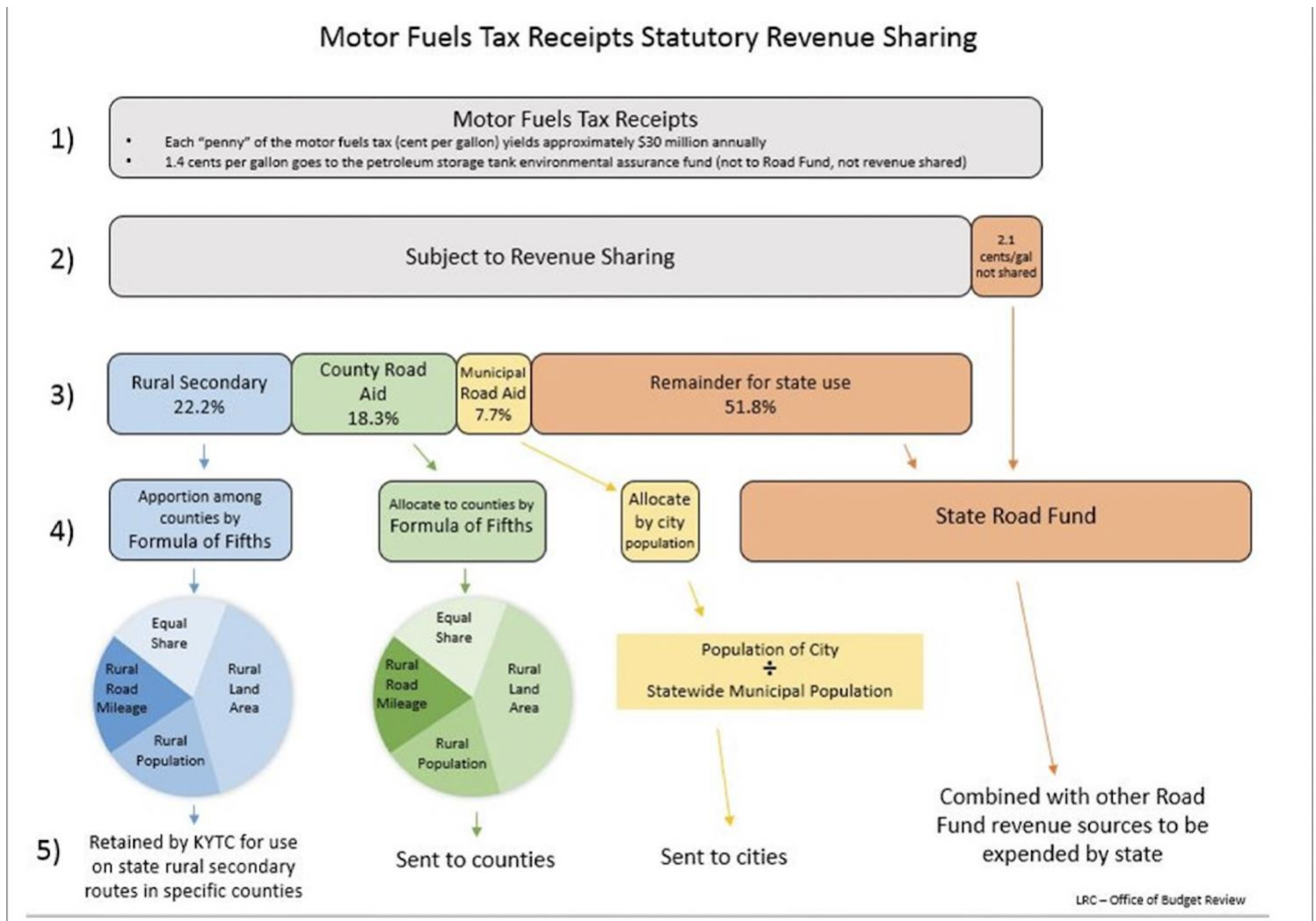




Kentucky Motor Fuels Tax Revenue Sharing

For every dollar collected in motor fuel tax revenues, 48.2% of it is “Revenue Shared” with local governments, 0.1% is allocated to the Kentucky Transportation Center at UK, and the remaining 51.7% goes into the Road Fund for projects and the KYTC operating budget. Revenue Sharing consists of four components, and these are spelled out in the Kentucky Revised Statutes ([KRS 177.320](#) and [KRS 177.365](#)). The 48.2% is comprised of the following:



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Revenue Sharing consists of four components cited in Kentucky Revised Statutes ([KRS 177.320](#) and [KRS 177.365](#)).

The 48.2% is comprised of the following:

- 22.2% of the motor fuel taxes shall be set aside for the construction, reconstruction, and maintenance of secondary and rural roads and for no other purpose. The Transportation Cabinet will monitor this program.
- 18.3% of the motor fuel taxes shall be set aside for construction, reconstruction, and maintenance of county roads and bridges as provided in [KRS 179.410](#) and [179.415](#) (local government statutes). The funds are distributed by a formula (*“formula of the fifths”*) of:
 - 1/5th apportioned equally among 120 counties.
 - 1/5th apportioned based on rural population of each of the 120 counties. Rural population means the population outside of cities, towns, and urban areas with a population of more than 2,500.
 - 1/5th apportioned amount to the 120 counties based on the ratio of public road mileage outside of the cities, towns, and urban areas of 2,500 populations or more compared to the remaining entire state.
 - 2/5th apportioned amount to the 120 counties based on the square mileage of the rural area outside of the cities, towns, and urban areas of 2,500 populations or more compared to the remaining entire state.
- 0.1% of the motor fuel taxes shall be allocated to the Kentucky Transportation Center not to exceed \$190,000.
- 7.7% of the motor fuel taxes shall be set aside by the Finance and Administration Cabinet to allocate to each incorporated city and unincorporated urban area with a population of more than 2,500 for the construction, reconstruction and maintenance of urban roads and streets. This allocation is to be made based on the individual ratio of the population to the total population.