2008 Federal Highway User Taxes - Commercial Trucks

| Gasoline Tax | 18.6% |
|------------------------------|-------|
| Diesel Fuel Tax | 62.0% |
| Heavy Truck Use Tax | 7.0% |
| Truck and Trailer Retail Tax | 9.8% |
| Tire Excise Tax | 2.6% |

2008 State Highway User Taxes - Commercial Trucks

| Gasoline Tax | 15.8% |
|---------------------------------|-------|
| Diesel Fuel Tax | 40.8% |
| Truck Registration Fees | 31.3% |
| Truck Trailer Registration Fees | 5.2% |
| Other Fees | 6.9% |

Source: American Trucking Association, American Trucking Trends, 2011, pp. 33, 34.