

Highway Financing: Factors Affecting Highway Funding Fluctuations and Revenue Trends: Gao-02-527t



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U.S. Government Accountability Office (GAO)

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BiblioGov. Paperback. Book Condition: New. This item is printed on demand. Paperback. 26 pages. Dimensions: 9.7in. x 7.4in. x 0.1in. The Highway Trust Fund guarantees specific annual funding levels for most highway programs on the basis of projected receipts to the fund. It also makes annual adjustments to these funding levels on the basis of actual receipts and revised projections of trust fund revenue. These adjustments are called the Revenue Aligned Budget Authority (RABA). GAO concludes that the fiscal year 2003 RABA calculation appears reasonable. Although the RABA adjustment is clearly severe, it reflects the many ways in which an economic downturn affects the calculation. In late January 2002, the administration announced that the fiscal year 2003 RABA adjustment would be a negative 4. 965 billion. Within a few days of the announcement, the administration reported that an error had been made and the correct amount was a negative 4. 369 billion--a 600 million difference. Treasury is taking steps to improve its internal controls in order to prevent this type of error from reoccurring. The use of ethanol blended fuel instead of gasoline reduces Highway Trust Fund revenue because it is partially exempt from the standard excise tax on gasoline and 2. 5 cents of the tax received on each gallon of gasohol sold is transferred to the General Fund. Gasohol use is projected to rise and the impact of these tax provisions will grow as well. The RABA adjustment could be changed in several ways to help reduce fluctuations in highway funding. However, Congress and the administration must weigh the advantages and disadvantages of these and other ways to stabilize highway funding and increase Highway Trust Fund revenues. This item ships from La Vergne, TN. Paperback.



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