



Potential Local Funding Mechanisms for Local & Regional Highway Investment

Traditional Tax- and Fee-Based

- General Revenues
- Sales Taxes
- Property Taxes
- Vehicle Fees (title, reg., tags, inspect.)
- Advertising Revenues
- Concession Revenues/Rest Stops

Common Business, Activity, and Related

- Employer/Payroll Taxes
- Car Rental Fees
- Vehicle Lease Fees
- Parking Fees
- Realty Transfer Taxes/Mortgage Recording Fees
- Corporate Franchise Taxes
- Room/Occupancy Taxes
- Business License Fees
- Utility Fees/Taxes
- Income Taxes
- Donations
- Other Business Taxes

Project Revenues

- Value Capture / Beneficiary Charges (more common for transit)
- Special Assessment Districts
- Community Improvement Districts/Community Facilities Districts
- Impact Fees
- Tax Increment Financing Districts
- Right-of-Way Leasing

New 'User' or 'Market-Based'

- Tolling
- Congestion Pricing
- Emission Fees
- VMT Fees



Potential Local Funding Mechanisms for Local & Regional Transit Investment

Traditional Tax- and Fee-Based	Common Business, Activity, and Related	Project Revenues	New 'User' or 'Market-Based'
<ul style="list-style-type: none"> • General Revenues • Sales Taxes • Property Taxes • Contract/ Purchase-of-Service Revenues • Lease Revenues • Vehicle Fees (title, reg., tags, inspect.) • Advertising Revenues • Concession Revenues 	<ul style="list-style-type: none"> • Employer/Payroll Taxes • Car Rental Fees • Vehicle Lease Fees • Parking Fees • Realty Transfer Taxes/Mortgage Recording Fees • Corporate Franchise Taxes • Room/Occupancy Taxes • Business License Fees • Utility Fees/Taxes • Income Taxes • Donations • Other Business Taxes 	<ul style="list-style-type: none"> • Transit-Oriented Development/Joint Development • Value Capture/ Beneficiary Charges • Special Assessment Districts • Community Improvement Districts/Community Facilities Districts • Impact Fees • Tax Increment Financing Districts • Right-of-Way Leasing 	<ul style="list-style-type: none"> • Tolling • Congestion Pricing • Emission Fees • VMT Fees