

## **FILLING THE INFRASTRUCTURE GAP: Updated for 2003**

Prepared for the 5<sup>th</sup> Annual Gas Tax Honesty Campaign  
May 2003

Canadian Taxpayers Federation  
[www.taxpayer.com](http://www.taxpayer.com)

# About the Canadian Taxpayers Federation

The Canadian Taxpayers Federation (CTF) is a federally incorporated, non-profit, non-partisan, education and advocacy organization founded in 1990. It has grown to become Canada's foremost taxpayer advocacy organization with more than 65,000 supporters nation-wide.

The CTF's three-fold mission statement is:

- To act as a watchdog on government spending and to inform taxpayers of governments' impact on their economic well-being;
- To promote responsible fiscal and democratic reforms, and to advocate the common interests of taxpayers; and
- To mobilize taxpayers to exercise their democratic rights and responsibilities.

The CTF maintains a federal office in Ottawa and offices in the five provincial capitals of British Columbia, Alberta, Saskatchewan, Manitoba and Ontario. Provincial offices conduct research and advocacy activities specific to their provinces in addition to acting as regional organizers of Canada-wide initiatives.

The CTF's official publication, *The Taxpayer* magazine, is published six times a year. CTF offices also send out weekly *Let's Talk Taxes* commentaries to over 800 media outlets as well as providing media comment on current events. CTF staff and board members are prohibited from holding membership in any political party. The CTF is funded by free will, non-receiptable contributions.

The CTF does not receive government funding. The CTF's web site can be found at: [www.taxpayer.com](http://www.taxpayer.com)

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## Executive Summary

- In the 2002-2003 fiscal year, gasoline taxes accounted for an average of 42 percent of the pump price paid by Canadian motorists. In the last month gasoline prices have dropped to the 60 cents/litre mark in several centres, resulting in gasoline taxes representing 48 percent of the pump price.
- The federal gasoline tax increased by more than 500 percent between 1985 and 1995; from 1.5 to 10 cents/litre.
- As a deficit reduction measure in 1995, Ottawa increased the federal gasoline tax from 8.5 to 10 cents/litre. The federal deficit was vanquished six years ago, but the tax remains.
- GST is charged on the full pump price, gasoline taxes included. It's a tax on tax.
- The vast majority of federal gasoline tax revenues are not channeled back into road and highway improvements. Of the \$4.7 billion collected in federal gasoline taxes in 2001-2002, Ottawa returned a paltry 2.5% or \$118 million back in provincial transfers for road and highway development, of which an inequitable 99 percent was spent east of Ontario.
- Although the Canada Infrastructure Works (CIW) program supported an average of \$800 million of roadway and waterworks infrastructure over seven years, persistent accountability concerns about the CIW program detract from its value. When Transport Canada transfers are combined with CIW transfers, the federal government's commitment still represents less than one quarter of gasoline tax revenues.
- In 1998-1999, the US federal government collected \$25 billion in gasoline tax revenues and spent \$21 billion on roads and highways. In all, 84 percent of US gasoline tax revenues went back into concrete.
- Canada's big city mayors (aka C5: Vancouver, Calgary, Winnipeg, Toronto and Montréal), the Federation of Canadian Municipalities (FCM) and TD Economics all point to the need for a greater commitment to municipal roadway spending.
- TD Economics and the Association of Consulting Engineers both estimate Canada's roads and highways deficit to be at least \$17 billion. This deficit should be eliminated through using gasoline taxes – a user fee on motorists – for road and highway construction and improvements.

## CTF Recommendations

- That the federal government transfer and dedicate 50 percent of federal gasoline tax revenues to municipalities for roadway development preferably using the ***Municipal Roadway Trust*** model;
- That the federal government eliminate the 1.5 cent/litre gasoline tax introduced in 1995 as a deficit fighting measure;
- That the federal government eliminate the HST and GST charges on the tax component of the pump price; and
- That service stations visibly identify the tax component of a litre of gasoline. In the past twelve months, the Canadian average pre-tax price of gasoline is 42.2 cents/litre, while the average post tax price is 73.2 cents/litre. Consumers should be made aware of both.

## Principles

- Treat federal, provincial and municipal gasoline tax as a user fee;
- Dedicate gasoline tax revenues to highway and roadway construction and maintenance; and
- Reduce federal and provincial gasoline tax rates to levels commensurate with road and highway funding.

## Introduction

Over the past year, Canadians have faced economic upheaval and uncertainty ushered in by the ratification of the Kyoto Protocol and with a war in the Persian Gulf. The increased cost of crude oil caused the price at the gas pumps to shoot up and down like a roller coaster. Meanwhile, Canada's aging network of roads continues to crumble.

It is not surprising that calls for federal funds to pay for municipal infrastructure – concrete government services – have begun to capture public attention. In the midst of a plethora of reports and commentaries calling for new taxing powers for municipalities, the availability of federal gasoline taxes should not go unnoticed. Gasoline taxes are a user fee and should be earmarked primarily for roadway and highway maintenance and improvement. Since 1999, the Canadian Taxpayers Federation (CTF) has documented what federal and provincial governments have collected in gasoline taxes and motoring revenues. In many cases their tax take far exceeds roadway expenditures. In particular, the federal government has reaped the revenue windfall, but has provided only token support for roadway spending.

*The freedom that comes with vehicle ownership is highly prized. It's a freedom we value so highly, we tend to pay what's asked for the privilege of using our vehicles without fully realizing that motorists have long been a prime target for tax gatherers at every level of government."*

*-- Automotive journalist Tony Whitney, Vancouver Sun.*

Gasoline taxes in Canada are tantamount to highway robbery. Although Ottawa collected \$4.7 billion in federal gasoline taxes last year, the Department of Transport directly returned only \$118 million to the provinces for roadway and highway spending (2.5 percent of gasoline tax revenues). When Canada Infrastructure Works initiatives (CIW) are factored in, the funding figure rises to a maximum of \$1 billion per year between 1993 and 1999. Gasoline tax revenues continue to advance, while Ottawa's commitment to actual roadway and highway spending is in retreat.

Since January 2002, Canadian municipalities, led by the big city mayors (C5) have asked the federal and provincial governments for more money to help fund upgrades to crumbling municipal infrastructure. Cities are the primary engines of economic growth: Without improvements to core infrastructure, they will not realize their full economic potential. More recently Liberal leadership front runner Paul Martin has mused that as Prime Minister he might give cities a cut of federal gasoline tax revenues.

## **The Fifth Annual Gas Tax Honesty Campaign**

Gas Tax Honesty Day (GTHD) is the kick off to the CTF's annual Gas Tax Honesty Campaign designed to inform Canadians about the taxable share of the pump price. This report is part of that campaign. In addition, the CTF will use its web site to conduct a national petition campaign in advance of the 2004 pre-budget deliberations and will give Canadians the opportunity to choose Canada's worst highway in a national contest. The petition calls for 1.5 cents/litre reduction in federal gasoline tax. To date the CTF has collected 60,000 petitions calling for increased roadway spending and a reduction in gasoline taxes.

The CTF held the first Gas Tax Honesty Day on May 20, 1999. In four short years, the CTF has played a vital role in educating motorists and taxpayers about the taxable and non-taxable pump price components.

## **Survey of Gasoline Taxes, Fees and Spending**

The pump price motorists pay can be broken down into four components: crude oil costs, refining costs, retailer's profit margin and gas taxes. Depending on the province (see Appendix III) gas taxes represent between 35 percent to 51 percent of the pump price.

Gasoline prices in Canada – excluding taxes – are at historic lows. However, the price at the pump – including taxes – is about 10 cents/litre higher than gasoline in the US.

As a 1996 Statistics Canada study shows, gas prices, adjusted for inflation, actually fell by 26 percent between 1957 and 1995. Meanwhile, gas taxes rose 86 percent in the same period.<sup>1</sup>

Gasoline tax hikes have met little public opposition because they are hidden – out of sight, out of mind. Posting the full charge of gas taxes next to the retail pump price would reveal governments' true take at the pumps. Since the CTF's first GTHD some gasoline retailers have posted stickers at the pumps, showing the breakdown of taxes. This positive action is applauded as an excellent first step on the part of gasoline retailers to illustrate the tax component of the pump price.

Chart 1 gives a comprehensive overview of current federal, provincial and municipal fuel tax rates.<sup>2</sup>

## Snapshot of Canada's Transportation Network

Canada's road system is comprised of a total of 900,000 km of roads, highways and bridges. Of these, 15,000 km are federally owned (1.7 percent); 231,000 km are provincially owned (25.7 percent); and 655,000 km are municipally owned (72.9 percent).\*

40 percent of all travel occurs on 5 percent of Canada's roads. Noteworthy among these was last year's second runner up in the Worst Highway Contest – Highway 401 in Ontario. It is one of the busiest in the world, handling 350,000 vehicles per day, equivalent to all 16 lanes being full for 11 hours straight each day.\*

The rate of automobile and truck traffic has increased faster than economic growth. Traffic is growing faster than the road network can accommodate. If current patterns continue, total vehicle use could increase by as much as 50 percent to 60 percent by 2015.\*

\*Source: Transport Canada, Vision and Balance: Canada Transportation Act Review, (Ottawa; June 2001).

<sup>1</sup> Statistics Canada, "Forty Years of Gasoline Prices," Consumer Price Index, December 1996.

<sup>2</sup> The term gasoline is often used to describe all fuels. In this report gasoline refers to regular gasoline and not other fuels such as diesel.



## Chart 1 -- Current Canadian Fuel Tax Rates<sup>3</sup>

	Regular Gasoline	Mid-grade Gasoline	Premium Gasoline	Diesel	Aviation Gasoline/ Turbo Gasoline	Propane
<b>Federal Taxes</b>						
GST	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%
<b>Excise (cents/litre)</b>	10.0	10.0	10.0	4.0	11.0/4.0	--
Harmonized Sales Tax	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%
<b>Provincial Taxes</b>						
<b>Newfoundland</b>	16.5	16.5	16.5	16.5	0.7	7.0
<b>PEI</b>	14.0	14.0	14.0	13.5	0.7	12.0
<b>Nova Scotia</b>	15.5	15.5	15.5	15.4	0.7	7.0
<b>New Brunswick</b>	14.5	14.5	14.5	16.9	2.5	6.7
<b>Quebec</b>	15.2	15.2	15.2	16.2	3.0	--
<b>Quebec Sales Tax</b>	7.5%	7.5%	7.5%	7.5%	--	7.5%
<b>Montréal Levy</b>	1.5	1.5	1.5		--	--
<b>Ontario</b>	14.7	14.7	14.7	14.3	2.7	4.3
<b>Manitoba</b>	11.5	11.5	11.5	10.9	4.2	9.0
<b>Saskatchewan</b>	15.0	15.0	15.0	15.0	3.5	9.0
<b>Alberta</b>	9.0	9.0	9.0	9.0	1.5	6.5
<b>British Columbia –</b>	14.50	14.50	14.50	15.00	3.0/3.0-5.0	
<b>Victoria</b>	17.00	17.00	17.00	17.50	--	
<b>Vancouver</b>	20.50	20.50	20.50	21.00	--	--
<b>BC Sales Tax</b>	--	--	--	--	--	7.0%
<b>Yukon</b>	6.2	6.2	6.2	7.2	1.1	--
<b>NWT</b>	10.5	10.5	10.5	8.9	1.0	--
<b>Nunavut</b>	6.4	6.4	6.4	9.1	1.0	--

- HST is only levied in Newfoundland, Nova Scotia, and New Brunswick.
- GST is levied in all other provinces and territories.

<sup>3</sup> M.J. Ervin and Associates, Current Consumption Taxes on Petroleum Products as of 2003/04/15

## Federal Gasoline Taxes

In fiscal 1989-1990, the federal government collected \$2.5 billion in combined federal gasoline taxes. By 2000-2001, revenues increased by almost 92 percent over what was collected ten years earlier (Chart 2). One explanation for the increase in gasoline tax revenues is the consistent increases in gasoline tax rates. The federal regular gasoline tax rate increased over 500 percent between 1985 and 1995; from 1.5 cents/litre to 10 cents/litre.

**Chart 2 -- Federal Fuel Tax Revenues vs. Transport Canada Spending<sup>4</sup>**

Year	Fuel Tax Revenue	GST Revenue (estimate)	Transport Canada Spending	Highway Spending Transfers
1989-1990	\$ 2,471,000,000	N/a	\$ 3,315,383,580	\$ 111,939,063
1990-1991	2,472,000,000	N/a	3,018,810,961	103,061,659
1991-1992	3,441,000,000	\$ 784,400,000	3,410,682,445	92,276,435
1992-1993	3,437,000,000	753,800,000	2,907,404,027	100,365,324
1993-1994	3,656,000,000	775,200,000	2,968,880,011	197,299,238
1994-1995	3,824,000,000	771,500,000	2,798,108,721	210,964,216
1995-1996	4,404,000,000	854,800,000	2,547,487,011	256,997,085
1996-1997	4,467,000,000	908,700,000	1,913,895,336	290,018,879
1997-1998	4,638,000,000	886,400,000	2,256,373,176	268,414,848
1998-1999	4,716,000,000	842,700,000	1,072,143,256	194,095,083
1999-2000	4,757,000,000	867,500,000	962,582,477	190,709,744
2000-2001	4,805,000,000	1,167,400,000	940,451,338	113,339,267
2001-2002	4,758,000,000	1,181,400,000	1,220,328,954	118,637,457

- GST revenue based on gross GST revenues collected by retail gasoline and service stations.

- Highway Spending Transfers, refer to transfers to provincial and territorial governments from Transport Canada for the purpose of roadway and highway spending.

## Gasoline Taxes versus Sales

Raising gasoline taxes does not deter consumption. The original argument for imposing higher gasoline taxes in the 1970s was to curb consumption. But consumption has chugged along and so has governments' tax take. Between 1985

<sup>4</sup> Source: Public Accounts, 1990 through 2001.

and 2001, gasoline sales steadily increased at an average rate of one percent per year. According to Statistics Canada, retail gasoline sales in 1985 were just over 32 billion litres. As of 2002 they reached 38.4 billion litres.

Chart 3 shows the limited impact that increasing gasoline taxes has had on sales.

### **Chart 3 – Gasoline Sales versus Gasoline Tax Increases**

<b>Year</b>	<b>1985</b>	<b>1986</b>	<b>1987</b>	<b>1988</b>	<b>1989</b>	<b>1990</b>	<b>1995</b>
Tax cents/litre	1.5	3.5	5.5	6.5	7.5	8.5	10
Increase	N/a	133.3%	57.1%	18.2%	15.4%	13.3%	17.6%
Sales billion litres	32.7	32.9	33.2	34.1	34.8	33.9	35.1
Change	N/a	0.41%	1.09%	2.78%	1.91%	-2.47%	0.19%

Highway spending has historically represented a small component of the global Transport Canada budget envelope (see Chart 3). The lack of federal attention to highway spending is evidenced by nominal spending decreases since 1996-1997. This decline becomes more dramatic when inflation and its effects on purchasing power are factored into the equation.

The gasoline tax rate has remained high despite improvements to federal finances. In 1995, Ottawa increased the federal regular gasoline tax rate from 8.5 to 10 cents/litre purportedly as a deficit reduction measure. The federal deficit was vanquished six years ago, but the tax remains.

Another contributor to growing federal gasoline tax revenues is the GST. The GST is charged on the full pump price, gasoline taxes included. It's a tax on tax. As pump prices climb, Ottawa rakes in greater overall GST revenues. Between 1999-2000 and 2000-2001 higher pump prices fetched a one-year 35 percent increase in GST revenues rising from \$867 million to \$1.1 billion.

## **The Provinces**

Provincial gasoline tax revenues have also risen, but not as dramatically as federal gasoline taxes. During the last decade, provincial gasoline tax revenues climbed 43 percent from \$4.9 billion in 1991/92 to \$7.1 billion in 2002-2003 (See: Appendix II & Appendix III). The provincial tax rate hikes account for part of the increase in overall provincial motoring revenues. In 2002-2003, total provincial motoring revenues were \$9.7 billion, while total provincial spending on transportation was \$8.5 billion. On balance, these funds were directed to roads and highways.

## **Advocating for Revenues for Canadian Municipalities**

Faced with a growing infrastructure deficit, it is not surprising that Canada's big city mayors (C5) have asked for new taxing powers for municipalities. Recently they have been joined by the TD Bank, which has advocated for new taxes for big cities to be piggy-backed on top of existing federal and provincial taxes. But the general public is already overburdened by the existing tax load.

## **Federation of Canadian Municipalities**

The Federation of Canadian Municipalities (FCM) has identified eight principles for municipal infrastructure. Although the FCM's definition of infrastructure includes more items than favoured by the CTF, their position is noteworthy. The FCM notes that municipal governments are in the best position to determine the needs and priorities of their communities, and further that full-cost accrual accounting should be incorporated into any plan.

*Traditional sources of municipal funding have proven to be insufficient to prevent an accelerating decay in the state of municipal infrastructure. Billions of dollars are now needed to rehabilitate, upgrade or replace aging facilities and roads. The Federation of Canadian Municipalities (FCM) has long recognized the need for a concerted effort from all orders of government toward long-term solutions.<sup>5</sup>*

Past government approaches to infrastructure initiatives have been problematic if not completely political in their focus. The most recent debacle has been the Canada Infrastructure Works Program (CIW). The big picture is as follows:

- 1993 to 1999 – \$8.3 billion allocated by CIW to municipalities;
- \$1.4 billion per year – the equivalent of just over ¼ of federal fuel excise tax revenues.

There were a number of problems with CIW. The Auditor General states: “Our 1996 observations dealt with the need for clearer definitions of program objectives and project selection criteria, as well as the need for improved information.”<sup>6</sup>

Furthermore, the program definition of infrastructure was far too broad. As a result, the Auditor General reported that only 60 percent of the funding contributed to the construction of roads, bridges, and water and sewer networks. The other 40 percent went to fund bocce ball courts, fountains, canoe museums and other questionable projects.

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<sup>5</sup> Federation of Canadian Municipalities, *Municipal Infrastructure – May 2001* ([www.fcm.ca/english/national/munibfra.htm](http://www.fcm.ca/english/national/munibfra.htm) Accessed April 25, 2002) p. 2.

<sup>6</sup> Auditor General, *Report of the Auditor General of Canada – September 1999*, Chapter 17-5 p. 5.

## **The US National Highway Trust Model**

In 1956, the US federal government created the Highway Revenue Act (HRA) which created the National Highway Trust (NHT) as the vehicle to finance highway construction in the USA. The NHT relies on a number of taxes and levies, including motor fuel sales, taxes on truck tires, taxes on the sale of trucks and trailers and taxes on heavy vehicle use. In 1997, 83 percent of the NHT revenues were derived from fuel taxes.

By contrast to Canada, US gasoline tax increases in 1993 for the purposes of deficit reduction and elimination were plowed back into the NHT account after the deficit was gone in October 1997. If the same standard were applied to the 1.5 cent/litre increase in Canadian federal excise taxes on gasoline, the tax would have reverted to 8.5 cents/litre in April 1997 as opposed to the current gasoline tax of 10 cents/litre.

## **Filling Canada's Infrastructure Gap**

Canadian motorists are not receiving good value for the roadway taxes they pay. Current federal capital funding has not flowed back into the provinces and cities that are the source of those revenues. It is worth noting that the US National Highway Trust can demonstrate that motoring revenues are returned to each state. Canada should look to the American model for road renewal. Chart 4 shows the amount of federal gasoline tax raised in each province:

## Chart 4 – Provincial Contribution to Federal Gasoline Tax Revenues 2001-2002

Province	Percentage	Amount (million)
Newfoundland	1.4 %	\$ 60,009
Prince Edward Island	0.3 %	14,224
Nova Scotia	2.3 %	98,906
New Brunswick	1.8 %	78,874
Quebec	21.3 %	917,258
Ontario	41.2 %	1,776,890
Manitoba	3.2 %	137,928
Saskatchewan	3.0 %	130,372
Alberta	13.2 %	568,180
British Columbia	11.8 %	507,370

A straight roadway transfer from the federal government to each province might help redress the current imbalance. With 99 percent of all current roadway transfers going to the provinces east of Ontario, the current criteria is hardly fair. However, attempting an analysis of each province's record on transferring its own gasoline tax revenues to its municipalities has been difficult to track.

A better approach would transfer existing federal revenues directly to municipalities. According to the constitution, municipalities are a provincial jurisdiction. Hence, the federal government cannot unilaterally propose municipal taxes or revenue sharing arrangements.

However, there is a precedent for the federal government to directly pay municipalities cash-in-lieu of property taxes owed. Provincial governments do not object to these direct payments. Therefore it would not be problematic for the federal government to establish a ***Municipal Roadway Trust***. If a predictable funding mechanism were established, the \$17 billion roadway deficit could be eased over a five to ten year period.

# Municipal Roadway Trust

Chart 5 uses some basic assumptions to arrive at a revenue sharing formula to be used to create a **Municipal Roadway Trust** fund. Based on figures for the fiscal year 2001-2002, federal gasoline tax revenues were \$4.3 billion. This chart assumes only half of these revenues would be re-directed to municipal governments for roadway spending.

To arrive at each municipality's share, Gross Domestic Product (GDP) by municipality would be divided by the Canadian GDP, resulting in a percentage. Due to the complexities of tracking gasoline sales by municipality, the use of GDP is somewhat arbitrary but still fair way to arrive at a division of roadway spending that corresponds with gasoline taxes.

Rather than proposing a convoluted project approval process, this approach would give each municipality the opportunity to rationally develop and maintain its own roadway system. Funds could be spent or rolled over into the next year depending on roadway construction schedules and priorities.

**Chart 5 -- Gasoline Taxes Divided Among Major Municipalities (\$ million)**

City	Halifax	Montréal	Ottawa-Hull	Toronto	Winnipeg	Regina	Calgary	Edmonton	Vancouver	Victoria
Percentage of Federal GDP	0.9%	8.9%	3.2%	15.6%	1.9%	0.6%	3.6%	3.2%	5.5%	0.8%
Portion of 1/2 Federal Fuel Tax	19.9	191.6	68.6	335.2	40.5	12.0	78.0	68.7	118.6	16.6

The **Municipal Roadway Trust** would consist of an initial three-year commitment to apply this formula to all Canadian municipalities. Over a three-year period of time, a total of \$6.6 billion would be put directly into local roads. Canada's \$17 billion roadway



deficit would be eliminated in less than eight years. By the end of the third three-year cycle of commitments, the federal government could consider dramatic reductions to gasoline taxes.

The ***Municipal Roadway Trust*** formula is predicated on the principle that gasoline taxes simply be treated as a user fee levied on motorists.

To ensure funds were only spent on roads, the following accountability framework would be applied:

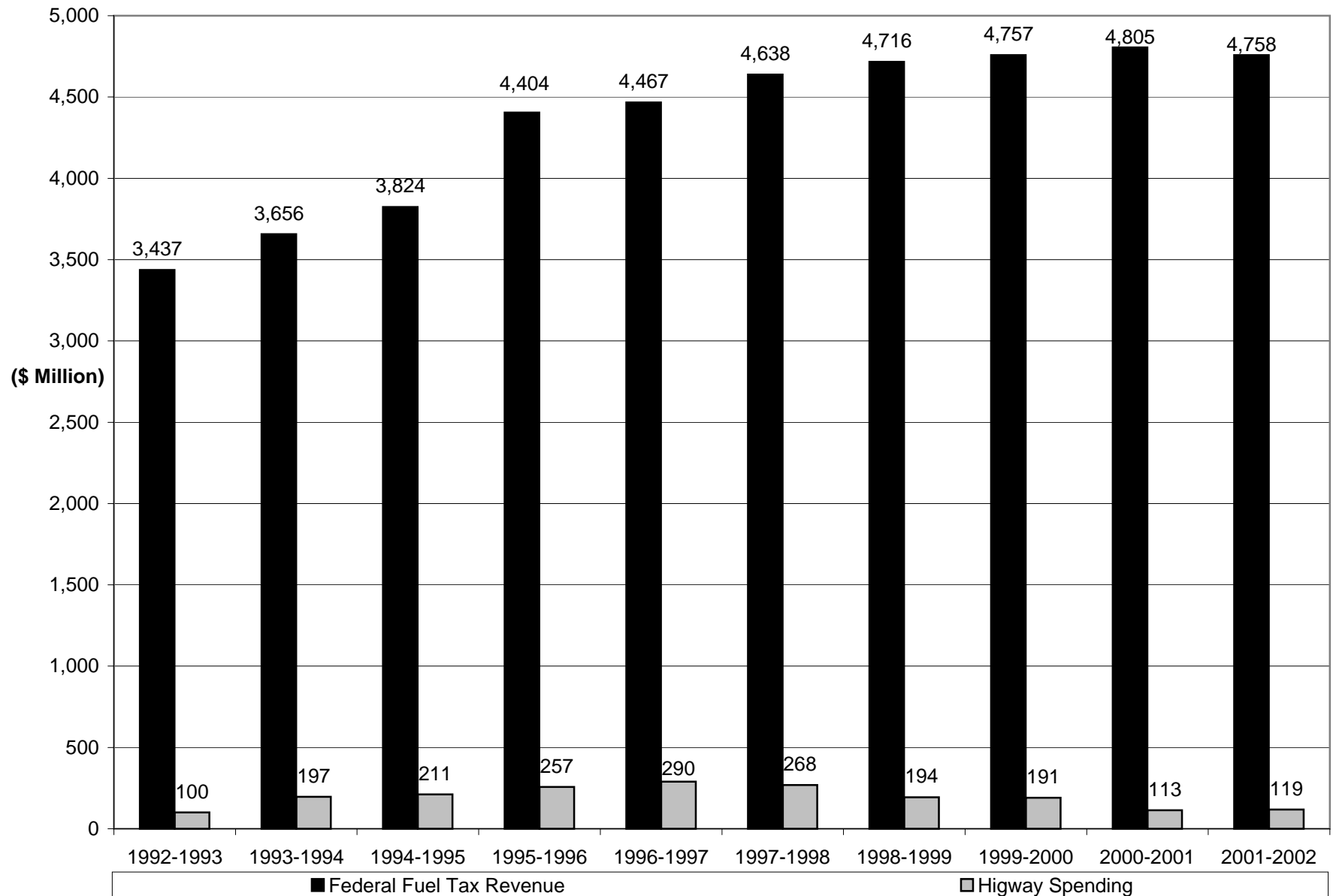
- Municipalities would be provided directly with these funds – with a streamlined approval process;
- Funds could only be used for roadway and bridge construction or maintenance;
- At the end of the fiscal year each municipality would identify the road, bridge or section built or repaired; name the principle contractor; and provide the cost of each project;
- Each year, the Auditor General would provide a report to the House of Commons detailing an audit of the ***Municipal Roadway Trust*** spending;
- Based on the Auditor General's report, any project of questionable merit would be disallowed – with funds subtracted from the following year's allocation;
- The program would run for three years and would be subject to renewal by Parliament; and
- Any provincial government interested in using the methodology to allocate its own fuel tax revenues could sign onto or emulate this process.

## Conclusion

Meeting the infrastructure challenges of the 21<sup>st</sup> century will put a considerable strain on Canadian municipalities. Providing direct federal assistance for improvements to municipal roads will make an important contribution to this challenge. For years the federal government has collected billions in gasoline tax revenues, but has not channeled significant dollars back into Canadian roads and highways. This must change.

The need for more roadway funding is clear. It is not a question of creating new taxes, but one of fairly distributing the taxes that already exist. The ***Municipal Roadway Trust*** would make a significant contribution toward meeting the needs of our cities – large and small – in the 21<sup>st</sup> century.

## Federal Fuel Tax Revenue and Transport Canada Roadway Spending



## Provincial Motoring Revenues

Year	NL	PEI	NS	NB	PQ	ON	MB	SK	AB	BC	YK	NWT	NT	Total
<b>Fuel Tax Revenue</b>														
(Million)														
1989-1990	\$ 79.7	\$ 18.0	\$ 124.9	\$ 118.5	\$ 1,256.8	\$ 1,704.0	\$ 191.0	\$ 204.1	\$ 286.2	\$ 502.0	n/a	n/a	n/a	\$ 4,485.1
1992-1993	105.5	23.4	168.6	145.0	1,222.2	2,274.0	200.5	308.0	519.2	591.1	n/a	n/a	n/a	5,557.4
1993-1994	118.4	23.2	176.0	152.0	1,257.0	2,364.0	213.3	330.0	494.0	641.7	n/a	n/a	n/a	5,769.6
1994-1995	125.5	26.2	195.6	160.0	1,340.0	2,434.0	214.5	339.2	525.0	666.6	n/a	n/a	n/a	6,026.6
1995-1996	121.9	26.6	197.5	163.0	1,407.0	2,444.0	213.5	335.8	527.0	827.7	n/a	n/a	n/a	6,264.1
1996-1997	108.5	27.2	198.7	166.0	1,454.0	2,491.0	216.2	343.9	540.0	832.4	n/a	14.3	n/a	6,392.1
1997-1998	120.4	29.5	204.1	169.0	1,486.0	2,591.0	215.9	364.2	558.0	760.2	6.3	18.8	n/a	6,523.5
1998-1999	121.5	32.1	211.6	171.0	1,559.0	2,660.0	221.3	368.2	547.0	777.4	6.5	13.6	n/a	6,689.2
1999-2000	129.2	33.5	219.4	185.5	1,560.0	2,819.0	221.7	360.0	568.0	679.0	6.6	7.5	n/a	6,789.5
2000-2001	130.4	33.6	201.7	186.5	1,536.0	2,820.0	224.0	365.0	581.0	715.0	5.8	10.8	3.1	6,812.9
2001-2002	130.0	32.7	208.0	188.0	1,536.0	2,851.0	224.0	355.0	590.0	659.0	6.2	13.6	3.3	6,796.8
2002-2003	134.7	34.0	245.6	217.1	1,610.0	2,985.0	227.3	352.0	590.0	673.0	6.4	13.8	4.0	7,093.0
2003-2004	138.0	36.0	254.2	227.3	n/a	3,075.0	231.3	350.4	602.0	866.0	n/a	n/a	n/a	5,780.2
<b>Licensing Fees Revenue</b>														
(Million)														
1989-1990	\$ 29.0	n/a	\$ 47.5	\$ 48.0	\$ 380.7	\$ 614.0	\$ 41.2	\$ 80.7	\$ 124.2	\$ 182.8	n/a	n/a	n/a	\$ 1,548.1
1992-1993	31.0	7.1	55.9	61.7	558.6	665.0	49.7	78.2	158.0	231.6	n/a	n/a	n/a	1,896.8
1993-1994	32.5	8.4	58.6	66.0	555.0	695.0	54.6	86.0	163.0	277.5	n/a	n/a	n/a	1,996.5
1994-1995	43.5	9.0	71.0	70.0	500.0	751.0	58.1	87.0	159.0	306.1	n/a	n/a	n/a	2,054.7
1995-1996	44.9	9.1	56.0	71.4	482.0	736.0	58.0	88.4	164.0	326.3	n/a	n/a	n/a	2,036.1
1996-1997	45.2	9.2	58.6	71.0	490.0	816.0	59.4	92.5	171.0	321.9	n/a	n/a	n/a	2,134.9
1997-1998	50.5	10.3	54.9	69.7	641.0	820.0	64.0	96.0	182.0	316.5	n/a	n/a	n/a	2,304.9
1998-1999	49.5	10.7	61.0	71.1	664.0	890.0	63.4	104.1	196.0	328.6	3.2	n/a	n/a	2,441.5
1999-2000	52.0	11.1	61.4	78.8	667.0	911.0	68.3	110.0	203.0	334.0	2.7	n/a	n/a	2,499.3
2000-2001	53.0	11.1	62.0	80.6	646.0	929.0	70.5	112.4	208.0	339.0	2.5	n/a	n/a	2,514.1
2001-2002	54.5	11.9	65.1	77.4	662.0	941.0	75.5	114.0	213.0	342.0	2.7	n/a	n/a	2,559.1
2002-2003	56.3	11.8	72.6	79.1	677.0	963.0	80.1	119.0	240.0	350.0	n/a	n/a	n/a	2,648.9
2002-2003	55.0	11.3	73.7	79.5	n/a	952.0	89.0	122.2	262.0	352.0	n/a	n/a	n/a	1,996.7
<b>Total Motoring Revenue</b>														
(Million)														
1989-1990	\$ 108.7	\$ 18.0	\$ 172.4	\$ 166.5	\$ 1,637.5	\$ 2,318.0	\$ 232.3	\$ 284.8	\$ 410.3	\$ 684.8	n/a	n/a	n/a	\$ 6,033.2
1992-1993	136.5	30.5	224.5	206.7	1,780.8	2,939.0	250.2	386.2	677.2	822.7	n/a	n/a	n/a	7,454.3
1993-1994	150.9	31.6	234.6	218.0	1,812.0	3,059.0	267.9	416.0	657.0	919.2	n/a	n/a	n/a	7,766.1
1994-1995	169.0	35.1	266.6	230.0	1,840.0	3,185.0	272.6	426.2	684.0	972.7	n/a	n/a	n/a	8,081.3
1995-1996	166.8	35.8	253.5	234.4	1,889.0	3,180.0	271.5	424.2	691.0	1,154.0	n/a	n/a	n/a	8,300.2
1996-1997	153.7	36.4	257.3	237.0	1,944.0	3,307.0	275.6	436.4	711.0	1,154.3	n/a	14.3	n/a	8,527.0
1997-1998	170.9	39.8	259.0	238.7	2,127.0	3,411.0	279.9	460.2	740.0	1,076.8	6.3	18.8	n/a	8,828.4
1998-1999	171.0	42.7	272.6	242.1	2,223.0	3,550.0	284.7	472.3	743.0	1,106.0	9.7	13.6	n/a	9,130.7
1999-2000	181.2	44.6	280.8	264.3	2,227.0	3,730.0	290.0	470.0	771.0	1,013.0	9.3	7.5	n/a	9,288.8
2000-2001	183.4	44.7	263.6	267.1	2,182.0	3,749.0	294.5	477.4	789.0	1,054.0	8.4	10.8	3.1	9,327.0
2001-2002	184.5	44.6	273.0	265.4	2,198.0	3,792.0	299.5	469.0	803.0	1,001.0	8.9	13.6	3.3	9,355.9
2002-2003	191.0	45.8	318.2	296.2	2,287.0	3,948.0	307.4	471.0	830.0	1,023.0	6.4	13.8	4.0	9,741.9
2002-2003	193.0	47.3	327.9	306.8	n/a	4,027.0	320.3	472.6	864.0	1,218.0	n/a	n/a	n/a	7,776.9

Source: Provincial Budget Documents 1990-2003

## Provincial Transportation Spending

Year	NL <sup>1</sup>	PEI <sup>2</sup>	NS <sup>3</sup>	NB <sup>4</sup>	PQ <sup>5</sup>	ON <sup>6</sup>	MB <sup>7</sup>	SK <sup>8</sup>	AB <sup>9</sup>	BC	YK <sup>10</sup>	NWT	NT <sup>11</sup>	Total
<b>Provincial Transportation or Equivalent Spending</b>														
(Million)														
1989-1990	\$ 209.0	\$ 88.4	\$ 296.7	\$ 247.2	\$ 1,961.9	\$ 2,310.0	\$ 230.5	\$ 225.1	\$ 900.0	\$ 1,198.9	n/a	n/a	n/a	\$ 7,667.6
1992-1993	203.0	93.7	305.6	297.6	2,025.9	2,576.0	232.0	174.0	913.0	1,077.6	n/a	n/a	n/a	7,898.5
1993-1994	177.1	84.0	264.4	340.9	1,992.8	2,312.2	236.3	189.5	879.0	1,030.0	n/a	n/a	n/a	7,506.2
1994-1995	149.7	77.7	219.1	318.5	1,551.0	2,355.0	225.3	194.3	801.0	909.0	n/a	n/a	n/a	6,800.6
1995-1996	153.9	78.4	238.4	267.8	1,460.0	2,441.0	229.6	173.1	780.0	851.8	n/a	n/a	n/a	6,674.0
1996-1997	131.5	85.6	240.9	442.9	930.0	2,708.0	222.2	172.4	620.0	861.6	n/a	92.8	n/a	6,507.9
1997-1998	142.3	96.2	263.2	364.3	1,363.0	2,774.0	224.9	208.5	815.0	770.0	93.4	88.3	n/a	7,203.2
1998-1999	144.7	92.3	236.5	328.0	1,507.0	1,526.0	232.8	229.7	1,242.0	790.0	97.3	85.5	n/a	6,511.8
1999-2000	151.8	97.8	236.3	330.3	1,578.0	1,417.0	293.9	236.8	1,861.0	1,698.0	104.6	67.0	n/a	8,072.5
2000-2001	171.2	100.1	248.6	238.9	1,507.0	1,429.0	300.6	275.0	2,167.0	1,560.0	102.3	68.8	82.9	8,251.4
2001-2002	177.4	100.0	233.5	285.5	1,412.0	1,482.0	319.1	311.1	2,764.0	1,556.0	119.5	71.9	92.3	8,924.2
2002-2003	179.5	69.0	251.2	316.4	1,432.0	1,894.0	321.9	294.5	1,771.0	1,699.0	114.8	71.4	86.8	8,501.5
2003-2004	188.4	71.0	246.7	336.2	n/a	2,080.0	341.1	296.2	1,960.0	1,354.0	n/a	n/a	n/a	6,873.4
<b>Provincial Transport Capital Spending</b>														
(Million)														
1989-1990	\$ 97.5	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	\$ 97.5
1992-1993	61.4	42.7	172.6	169.3	n/a	1,738.0	n/a	63.5	206.0	n/a	n/a	n/a	n/a	2,453.4
1993-1994	44.8	35.1	134.4	213.9	n/a	1,552.0	n/a	75.6	219.0	n/a	n/a	n/a	n/a	2,274.9
1994-1995	48.0	33.9	97.4	193.3	n/a	1,757.0	n/a	65.7	134.0	n/a	n/a	n/a	n/a	2,329.3
1995-1996	58.8	35.9	132.0	142.3	n/a	1,387.0	n/a	57.2	134.0	n/a	n/a	n/a	n/a	1,947.2
1996-1997	17.4	38.9	74.3	314.1	n/a	1,259.0	n/a	52.1	115.0	596.0	n/a	n/a	n/a	2,466.8
1997-1998	29.2	37.5	96.9	239.2	n/a	2,022.0	n/a	75.6	148.0	419.0	30.4	31.9	n/a	3,129.6
1998-1999	26.8	30.1	n/a	196.2	n/a	892.0	n/a	109.3	247.0	781.0	34.4	28.0	n/a	2,344.7
1999-2000	31.3	32.1	n/a	198.9	n/a	830.0	n/a	106.0	1,416.0	1,015.0	40.2	25.0	n/a	3,694.5
2000-2001	36.8	26.9	n/a	97.0	n/a	836.0	n/a	133.2	1,282.0	944.0	38.2	20.6	21.3	3,436.1
2001-2002	41.3	28.9	n/a	123.5	n/a	818.0	n/a	166.3	990.0	630.0	46.2	44.5	13.0	2,901.7
2002-2003	41.1	21.4	n/a	168.1	n/a	1,097.0	n/a	157.1	528.0	500.0	n/a	38.3	n/a	2,551.1
2002-2003	49.1	25.3	n/a	196.0	n/a	1,284.0	n/a	n/a	838.0	n/a	n/a	n/a	n/a	2,392.4
<b>Total Transportation Spending</b>														
(Million)														
1989-1990	\$ 209.0	\$ 88.4	\$ 296.7	\$ 247.2	\$ 1,961.9	\$ 2,310.0	\$ 230.5	\$ 225.1	\$ 900.0	\$ 1,198.9	\$ -	\$ -	\$ -	\$ 7,667.6
1992-1993	203.0	93.7	305.6	297.6	2,025.9	2,576.0	232.0	174.0	913.0	1,077.6	-	-	-	7,898.5
1993-1994	177.1	84.0	264.4	340.9	1,992.8	2,312.2	236.3	189.5	879.0	1,030.0	-	-	-	7,506.2
1994-1995	149.7	77.7	316.5	318.5	1,551.0	2,355.0	225.3	194.3	801.0	909.0	-	-	-	6,898.0
1995-1996	153.9	78.4	370.5	267.8	1,460.0	2,441.0	229.6	173.1	780.0	851.8	-	-	-	6,806.1
1996-1997	131.5	85.6	315.3	442.9	930.0	2,708.0	222.2	172.4	620.0	1,457.6	-	92.8	-	7,178.2
1997-1998	142.3	96.2	360.1	364.3	1,363.0	2,774.0	224.9	208.5	815.0	1,189.0	93.4	88.3	-	7,719.1
1998-1999	144.7	92.3	236.5	328.0	1,507.0	1,526.0	232.8	229.7	1,489.0	1,571.0	97.3	85.5	-	7,539.8
1999-2000	151.8	97.8	236.3	330.3	1,578.0	1,417.0	293.9	236.8	1,861.0	1,698.0	104.6	67.0	-	8,072.5
2000-2001	171.2	100.1	248.6	238.9	1,507.0	1,429.0	300.6	275.0	2,167.0	1,560.0	102.3	68.8	82.9	8,251.4
2001-2002	177.4	100.0	233.5	285.5	1,412.0	1,482.0	319.1	311.1	2,764.0	1,556.0	119.5	71.9	92.3	8,924.2
2002-2003	179.5	69.0	251.2	316.4	1,432.0	1,894.0	321.9	294.5	1,771.0	1,699.0	114.8	71.4	86.8	8,501.5
2002-2003	188.4	71.0	246.7	336.2	n/a	2,080.0	341.1	296.2	1,960.0	1,354.0	-	-	-	6,873.4

1. Newfoundland: Works Services & Transportation

2. PEI: Transportation & Public Works

3. Nova Scotia: Transportation & Public Works

4. New Brunswick: Transportation

5. Quebec: Transports

6. Ontario: Transport

7. Manitoba: Transportation & Government Service

8. Saskatchewan: Highways & Transportation

9. Alberta: Transportation and Support for Infrastructure

10. Yukon: Infrastructure

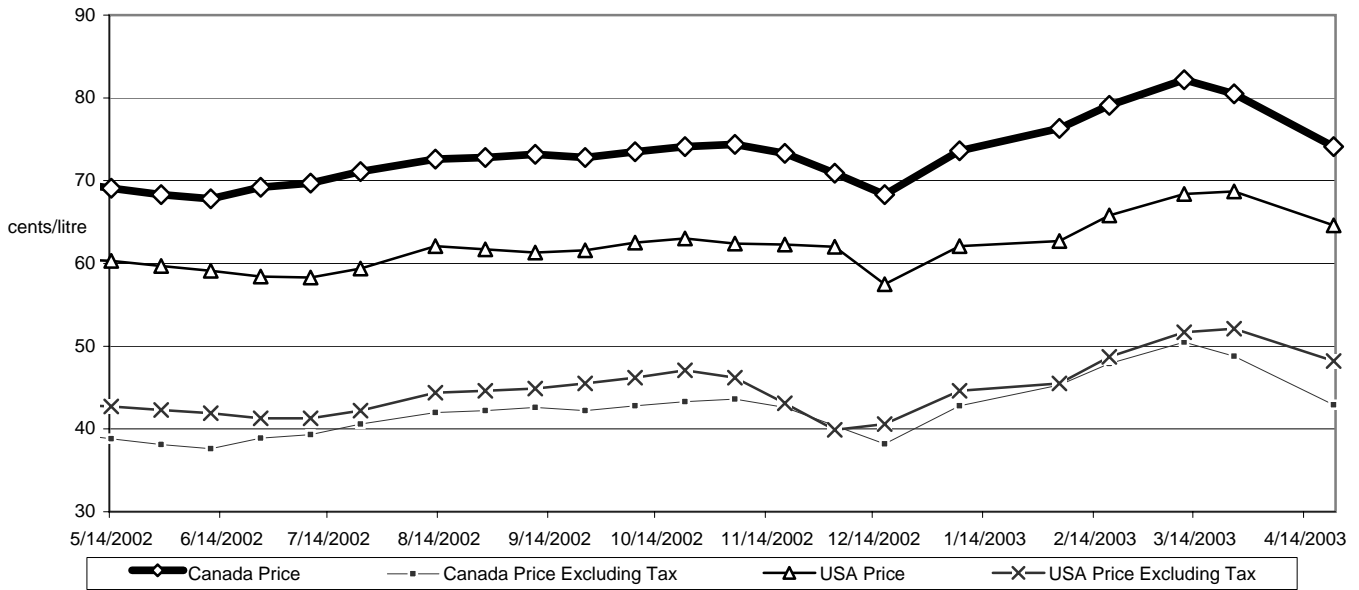
11. Nunavut: Community Government & Transportation

Source: Provincial Budget Documents 1990-2003

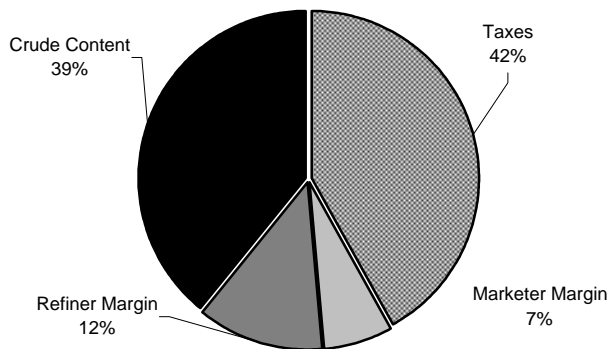


# Federal -- Gas Tax Facts

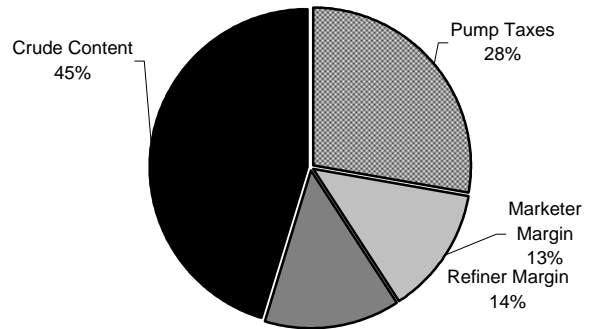
Canada versus USA Average Gas Price and Tax: 2002 - 2003



**Canadian Average, Gas Price Breakdown at 73.2 cents/litre**  
(May 2002 to April 2003)



**USA Average, Gas Price Breakdown at 62.2 cents/litre**  
(May 2002 to April 2003)



## Federal Government Revenues and Expenditures 1990-2001 (million)

Year	Gas Tax Revenue	GST Revenues (Est.)	Total Revenues (Est.)	Highway Spending*	% of Gas Tax Revenue	% of Total Revenue
1990-1991	\$2,472.0	n/a	\$ 2,472.0	\$ 103.1	4.2%	4.2%
1991-1992	3,441.0	784.4	4,225.4	92.3	2.7%	2.7%
1992-1993	3,437.0	753.8	4,190.8	100.4	2.9%	2.9%
1993-1994	3,656.0	775.2	4,431.2	197.3	5.4%	4.5%
1994-1995	3,824.0	771.5	4,595.5	211.0	5.5%	4.6%
1995-1996	4,404.0	854.8	5,258.8	257.0	5.8%	4.9%
1996-1997	4,467.0	908.7	5,375.7	290.0	6.5%	5.4%
1997-1998	4,638.0	886.4	5,524.4	268.4	5.8%	4.9%
1998-1999	4,716.0	842.7	5,558.7	194.1	4.1%	3.5%
1999-2000	4,757.0	867.5	5,624.5	190.7	4.0%	3.4%
2000-2001	4,805.0	1,167.4	5,972.4	113.1	2.4%	1.9%
2000-2001	4,758.0	1,181.4	5,939.4	118.6	2.5%	2.0%

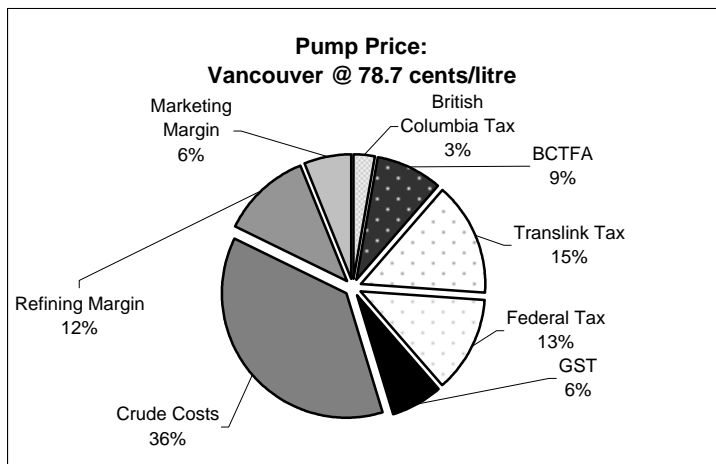
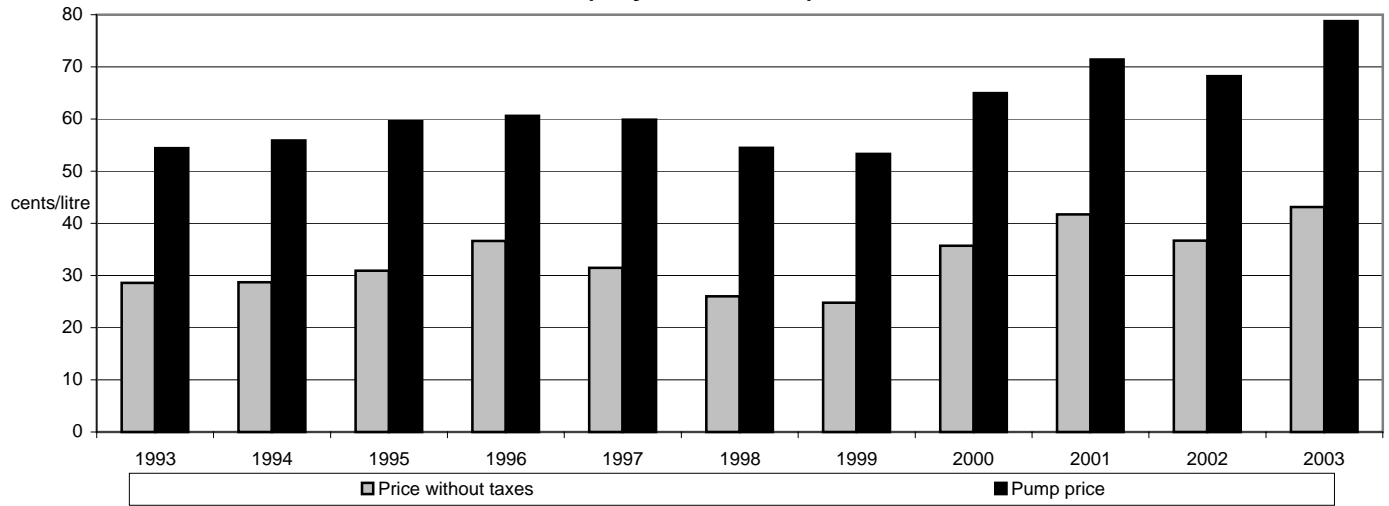
\* Transport Canada Spending. Highway Spending, Transport Canada transfers to the provinces

GST Revenues Estimate: based on Gasoline sales multiplied by average price per litre, multiplied by 7% GST of which 60% is rebatable.



# British Columbia -- Gas Tax Facts

## Vancouver: Gas Prices & Gas Taxes (May 1993 - 2003)



### Pump Price Breakdown: 2003 Honda Civic

Fill-up	78.7 cents/litre	
Capacity	50.0 litres	
Total Sale	\$ 39.35	
British Columbia Tax	\$ 1.13	45% Tax
BCTFA	\$ 3.38	
Translink Tax	\$ 5.75	
Federal Tax	\$ 5.00	
GST	\$ 2.56	55% Costs
Crude Costs	\$ 14.55	
Refining Margin	\$ 4.55	
Marketing Margin	\$ 2.45	

Fill-up at April 22, 2003 prices

## Comparative Provincial Motoring Revenues and Expenditures 1989-2002 (million)

Year	Gas Tax Revenue	Fees	Federal Transfers	Total Revenue	Transport Spending	Transport Capital	Total Spending	Spending % of Revenue
1989-1990	\$ 502.0	\$ 182.8	\$ -	\$ 684.8	\$ 1,198.9	n/a	\$ 1,198.9	175.1%
1990-1991	555.0	199.0	-	754.0	1,187.7	n/a	1,187.7	157.5%
1991-1992	538.8	219.9	-	758.7	1,262.1	n/a	1,262.1	166.4%
1992-1993	591.1	231.6	-	822.7	1,077.6	n/a	1,077.6	131.0%
1993-1994	641.7	277.5	5.9	925.1	1,030.0	n/a	1,030.0	111.3%
1994-1995	666.6	306.1	5.9	978.6	909.0	n/a	909.0	92.9%
1995-1996	827.7	326.3	6.9	1,160.9	851.8	n/a	851.8	73.4%
1996-1997	832.4	321.9	5.7	1,160.0	861.6	596.0	1,457.6	125.7%
1997-1998	760.2	316.5	6.3	1,083.0	770.0	419.0	1,189.0	109.8%
1998-1999	777.4	328.6	0.1	1,106.1	790.0	781.0	1,571.0	142.0%
1999-2000	679.0	334.0	-	1,013.0	1,698.0	1,015.0	1,698.0	167.6%
2000-2001	715.0	339.0	-	1,054.0	1,560.0	944.0	1,560.0	148.0%
2001-2002	659.0	342.0	-	1,001.0	1,556.0	630.0	1,556.0	155.4%
2002-2003	673.0	350.0	n/a	1,023.0	1,699.0	500.0	1,699.0	166.1%
2003-2004	866.0	352.0	n/a	1,218.0	1,354.0	n/a	1,354.0	111.2%

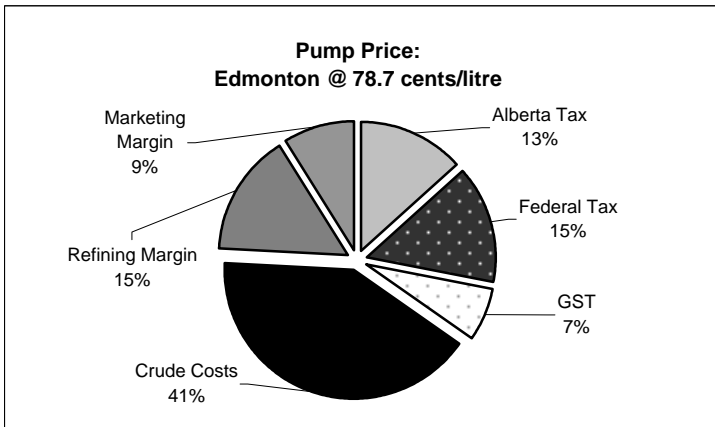
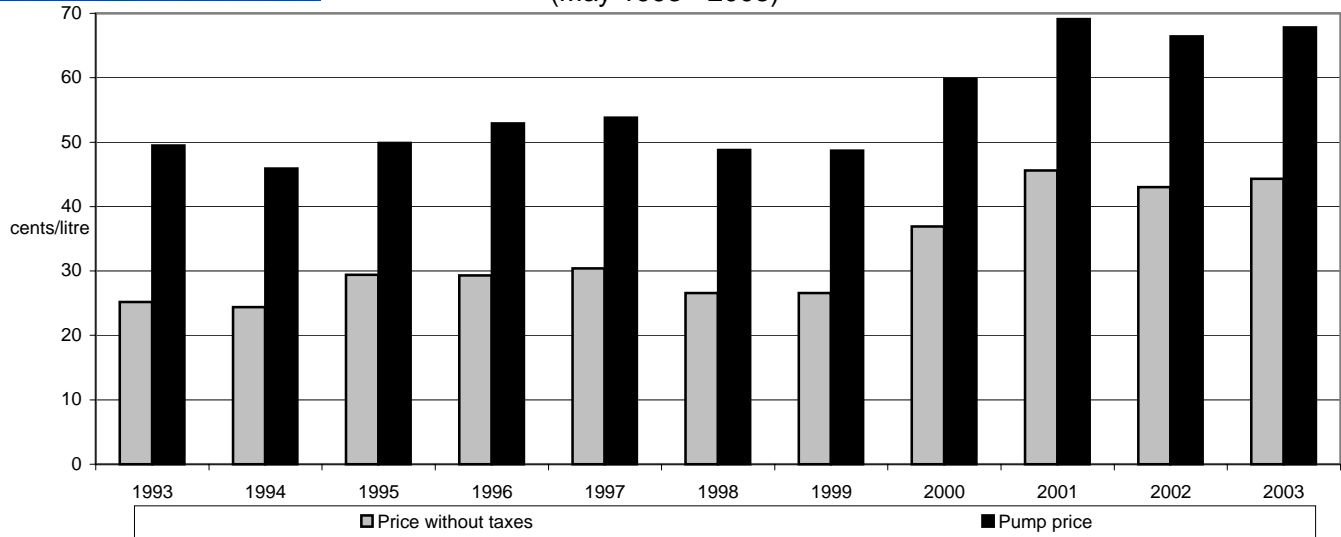
N.B. 1999-2000 Includes debt write-down for the BC Ferry Corporation.

British Columbia Ministry of Transportation and Highways Expenditures.



# Alberta -- Gas Tax Facts

Edmonton: Gas Prices & Gas Taxes  
(May 1993 - 2003)



## Pump Price Breakdown: 2003 Honda Civic

Fill-up		67.8 cents/litre
Capacity	50.0 litres	
Total Sale	\$ 33.90	
Alberta Tax	\$ 4.50	
Federal Tax	\$ 5.00	35% Tax
GST	\$ 2.24	
Crude Costs	\$ 13.95	65% Costs
Refining Margin	\$ 5.20	
Marketing Margin	\$ 3.00	

Fill-up at April 22, 2003 prices

## Comparative Provincial Motoring Revenues and Expenditures 1989-2002 (million)

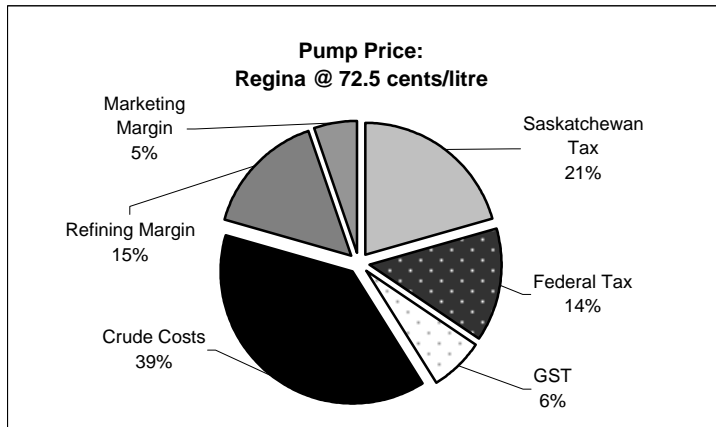
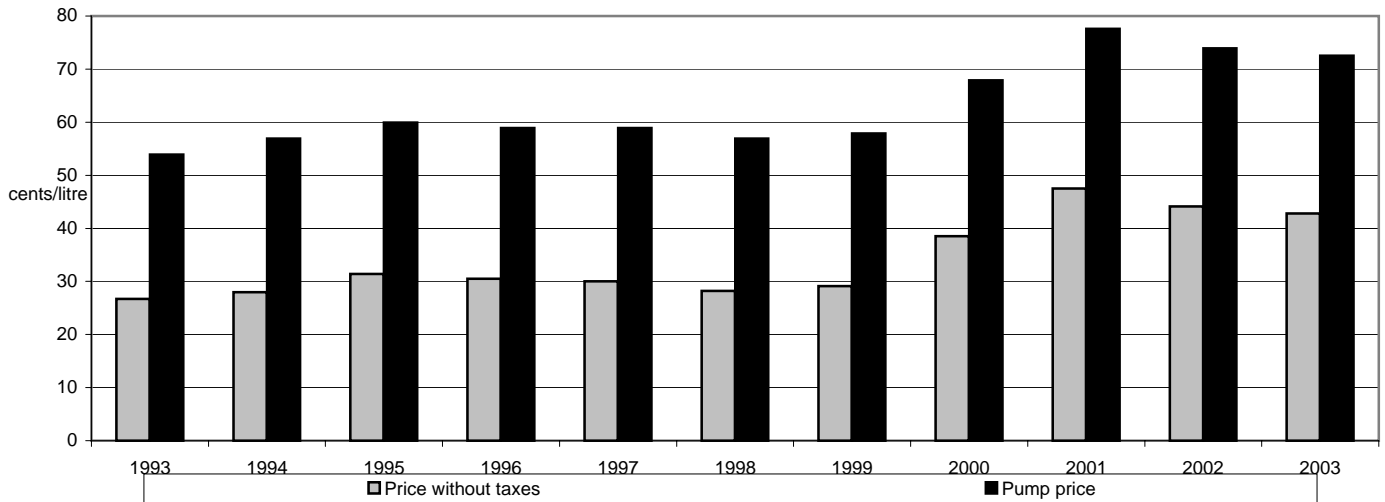
Year	Gas Tax Revenue	Fees	Federal Transfers	Total Revenue	Transport Spending	Transport Capital	Total Spending	Spending % of Revenue
1989-1990	\$ 286.2	\$ 124.2	\$ -	\$ 410.3	\$ 900.0	n/a	\$ 900.0	219.3%
1990-1991	390.8	149.0	-	539.8	887.3	683.7	1,570.9	291.0%
1991-1992	481.9	151.1	-	633.1	778.3	401.6	1,262.1	199.4%
1992-1993	519.2	158.0	-	677.2	913.0	206.0	913.0	134.8%
1993-1994	494.0	163.0	10.0	667.0	879.0	219.0	879.0	131.8%
1994-1995	525.0	159.0	8.6	692.6	801.0	134.0	801.0	115.7%
1995-1996	527.0	164.0	10.2	701.2	780.0	134.0	780.0	111.2%
1996-1997	540.0	171.0	1.2	712.2	620.0	115.0	620.0	87.1%
1997-1998	558.0	182.0	-	740.0	815.0	148.0	815.0	110.1%
1998-1999	547.0	196.0	-	743.0	1,242.0	247.0	1,489.0	200.4%
1999-2000	568.0	203.0	-	771.0	1,861.0	1,416.0	1,861.0	241.4%
2000-2001	581.0	208.0	-	789.0	2,167.0	1,282.0	2,167.0	274.7%
2001-2002	590.0	213.0	-	803.0	2,764.0	990.0	2,764.0	344.2%
2002-2003	590.0	240.0	n/a	830.0	1,771.0	528.0	1,771.0	213.4%
2003-2004	602.0	262.0	n/a	864.0	1,960.0	838.0	1,960.0	226.9%





# Saskatchewan -- Gas Tax Facts

Regina: Gas Prices & Gas Taxes  
(May 1993 - 2003)



## Pump Price Breakdown: 2003 Honda Civic

Fill-up		72.5 cents/litre
Capacity		50.0 litres
Total Sale	\$	36.25
Saskatchewan Tax	\$	7.50
Federal Tax	\$	5.00
GST	\$	2.36
Crude Costs	\$	13.95
Refining Margin	\$	5.50
Marketing Margin	\$	1.95
		<b>41% Tax</b>
		<b>59% Costs</b>

Fill-up at April 22, 2003 prices

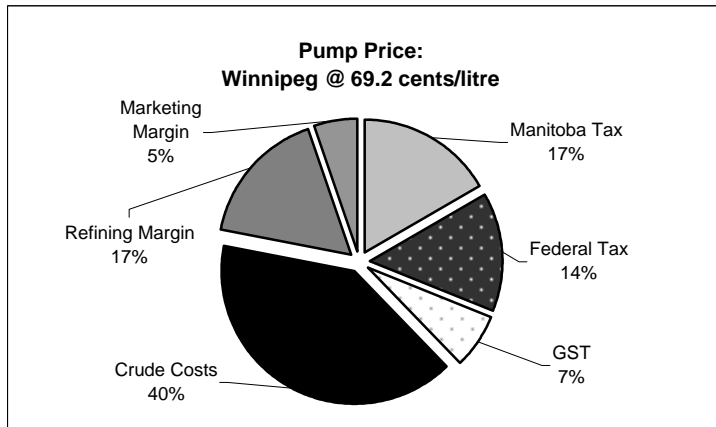
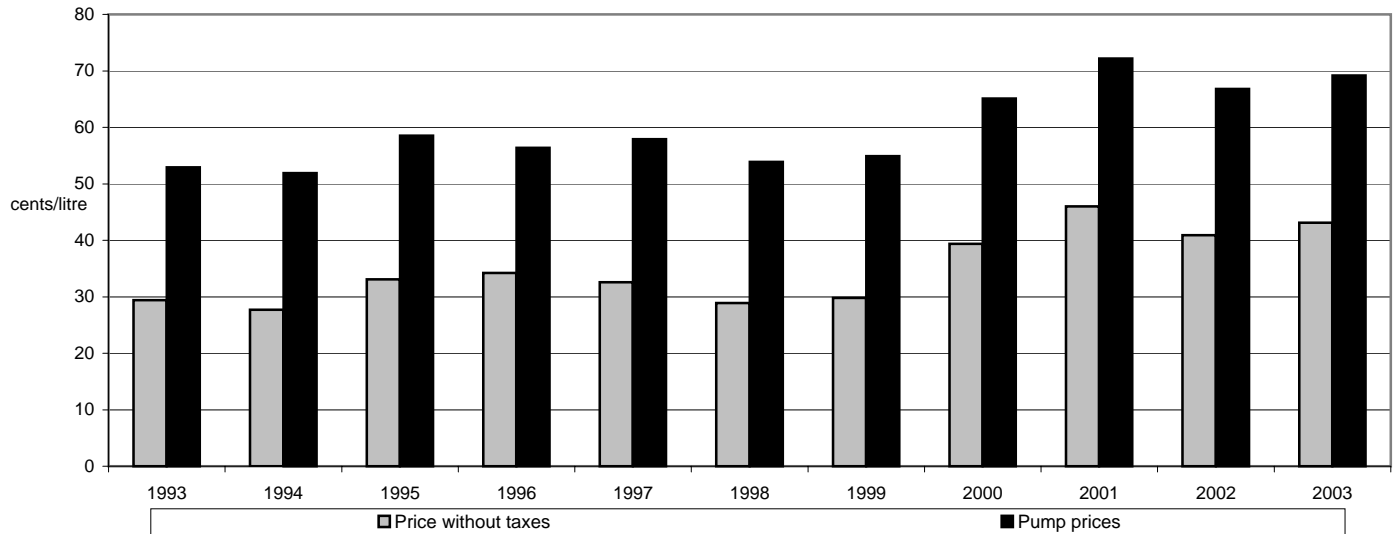
## Comparative Provincial Motoring Revenues and Expenditures 1989-2002 (million)

Year	Gas Tax Revenue	Fees	Federal Transfers	Total Revenue	Transport Spending	Transport Capital	Total Spending	Spending % of Revenue
1989-1990	\$ 204.1	\$ 80.7	\$ -	\$ 284.8	\$ 225.1	n/a	\$ 225.1	79.0%
1990-1991	176.1	82.0	-	258.1	220.3	100.9	321.2	124.5%
1991-1992	201.8	83.0	-	284.8	210.4	84.4	294.8	103.5%
1992-1993	308.0	78.2	-	386.2	174.0	63.5	174.0	45.1%
1993-1994	330.0	86.0	8.1	424.1	189.5	75.6	189.5	44.7%
1994-1995	339.2	87.0	8.3	434.5	194.3	65.7	194.3	44.7%
1995-1996	335.8	88.4	7.4	431.6	173.1	57.2	173.1	40.1%
1996-1997	343.9	92.5	9.0	445.4	172.4	52.1	172.4	38.7%
1997-1998	364.2	96.0	2.5	462.7	208.5	75.6	208.5	45.1%
1998-1999	368.2	104.1	-	472.3	229.7	109.3	229.7	48.6%
1999-2000	360.0	110.0	-	470.0	236.8	106.0	236.8	50.4%
2000-2001	365.0	112.4	-	477.4	275.0	133.2	275.0	57.6%
2001-2002	355.0	114.0	-	469.0	311.1	166.3	311.1	66.3%
2002-2003	352.0	119.0	n/a	471.0	294.5	157.1	294.5	62.5%
2003-2004	350.4	122.2	n/a	472.6	296.2	n/a	296.2	62.7%



# Manitoba -- Gas Tax Facts

Winnipeg: Gas Prices & Gas Taxes  
(May 1993 - 2003)



## Pump Price Breakdown: 2003 Honda Civic

Fill-up		69.2 cents/litre
Capacity	50.0 litres	
Total Sale	\$	34.60
Manitoba Tax	\$	5.75
Federal Tax	\$	5.00
GST	\$	2.28
Crude Costs	\$	13.95
Refining Margin	\$	5.75
Marketing Margin	\$	1.85
		<b>38% Tax</b>
		<b>62% Costs</b>

Fill-up at April 22, 2003 prices

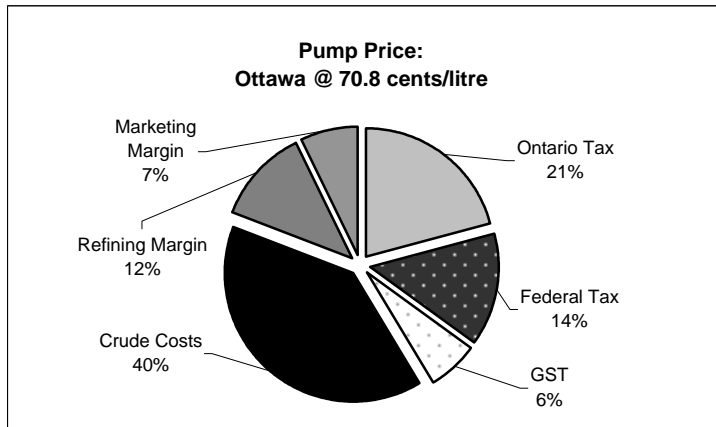
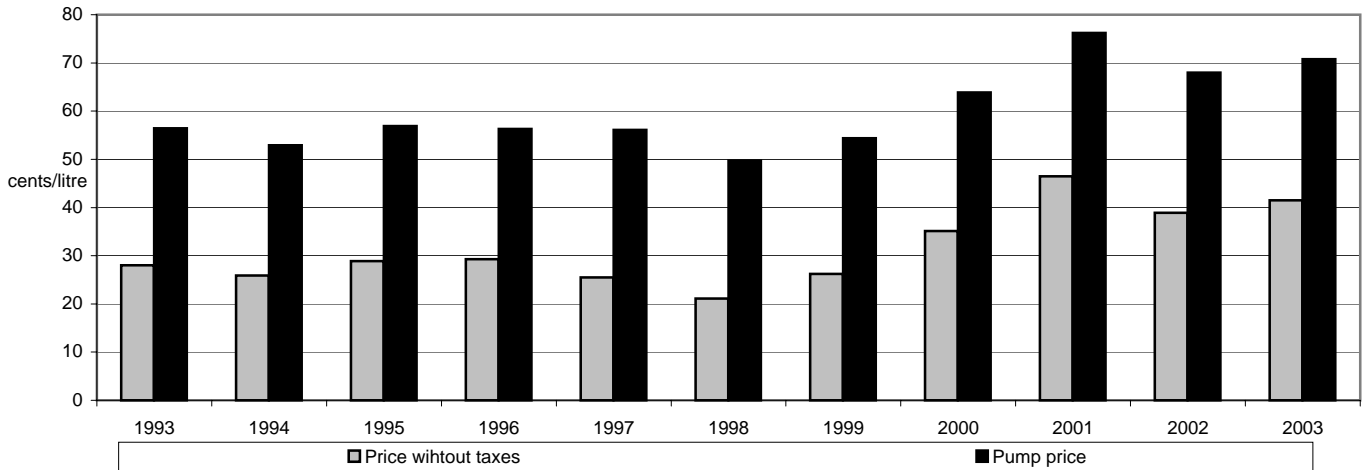
## Comparative Provincial Motoring Revenues and Expenditures 1989-2002 (million)

Year	Gas Tax Revenue	Fees	Federal Transfers	Total Revenue	Transport Spending	Transport Capital	Total Spending	Spending % of Revenue
1989-1990	\$ 191.0	\$ 41.2	\$ -	\$ 232.3	\$ 230.5	n/a	\$ 230.5	99.2%
1990-1991	189.0	43.6	-	232.6	234.8	n/a	234.8	100.9%
1991-1992	205.3	46.4	-	251.7	229.7	n/a	229.7	91.3%
1992-1993	200.5	49.7	-	250.2	232.0	n/a	232.0	92.7%
1993-1994	213.3	54.6	13.4	281.3	236.3	n/a	236.3	84.0%
1994-1995	214.5	58.1	12.0	284.6	225.3	n/a	225.3	79.2%
1995-1996	213.5	58.0	6.0	277.5	229.6	n/a	229.6	82.7%
1996-1997	216.2	59.4	3.8	279.4	222.2	n/a	222.2	79.5%
1997-1998	215.9	64.0	-	279.9	224.9	n/a	224.9	80.3%
1998-1999	221.3	63.4	-	284.7	232.8	n/a	232.8	81.8%
1999-2000	221.7	68.3	-	290.0	293.9	n/a	293.9	101.3%
2000-2001	224.0	70.5	-	294.5	300.6	n/a	300.6	102.1%
2001-2002	224.0	75.5	-	299.5	319.1	n/a	319.1	106.6%
2002-2003	227.3	80.1	n/a	307.4	321.9	n/a	321.9	104.7%
2003-2004	231.3	89.0	n/a	320.3	341.1	n/a	341.1	106.5%



# Ontario -- Gas Tax Facts

Ottawa: Gas Prices & Gas Taxes  
(May 1993 - 2003)



Pump Price Breakdown:		2003 Honda Civic	
<b>Fill-up</b>		<b>70.8 cents/litre</b>	
Capacity		50.0 litres	
Total Sale	\$	35.40	<div style="background-color: black; color: white; padding: 5px;"> <b>41% Tax</b> </div> <div style="background-color: black; color: white; padding: 5px;"> <b>59% Costs</b> </div>
Ontario Tax	\$	7.35	
Federal Tax	\$	5.00	
GST	\$	2.30	
Crude Costs	\$	14.00	
Refining Margin	\$	4.15	
Marketing Margin	\$	2.60	

Fill-up at April 22, 2003 prices

## Comparative Provincial Motoring Revenues and Expenditures 1989-2002 (million)

Year	Gas Tax Revenue	Fees	Federal Transfers	Total Revenue	Transport Spending	Transport Capital	Total Spending	Spending % of Revenue
1989-1990	\$ 1,704.0	\$ 614.0	\$ -	\$ 2,318.0	\$ 2,310.0	n/a	\$ 2,310.0	99.7%
1990-1991	1,762.0	665.0	-	2,427.0	2,590.0	1,779.0	2,590.0	106.7%
1991-1992	1,997.0	652.0	-	2,649.0	2,721.0	1,851.0	2,721.0	102.7%
1992-1993	2,274.0	665.0	-	2,939.0	2,576.0	1,738.0	2,576.0	87.6%
1993-1994	2,364.0	695.0	-	3,059.0	2,312.2	1,552.0	2,312.2	75.6%
1994-1995	2,434.0	751.0	13.4	3,198.4	2,355.0	1,757.0	2,355.0	73.6%
1995-1996	2,444.0	736.0	16.2	3,196.2	2,441.0	1,387.0	2,441.0	76.4%
1996-1997	2,491.0	816.0	17.4	3,324.4	2,708.0	1,259.0	2,708.0	81.5%
1997-1998	2,591.0	820.0	32.2	3,443.2	2,774.0	2,022.0	2,774.0	80.6%
1998-1999	2,660.0	890.0	23.7	3,573.7	1,526.0	892.0	1,526.0	42.7%
1999-2000	2,819.0	911.0	-	3,730.0	1,417.0	830.0	1,417.0	38.0%
2000-2001	2,820.0	929.0	-	3,749.0	1,429.0	836.0	1,429.0	38.1%
2001-2002	2,851.0	941.0	-	3,792.0	1,482.0	818.0	1,482.0	39.1%
2002-2003	2,985.0	963.0	n/a	3,948.0	1,894.0	1,097.0	1,894.0	48.0%
2003-2004	3,075.0	952.0	n/a	4,027.0	2,080.0	1,284.0	2,080.0	51.7%

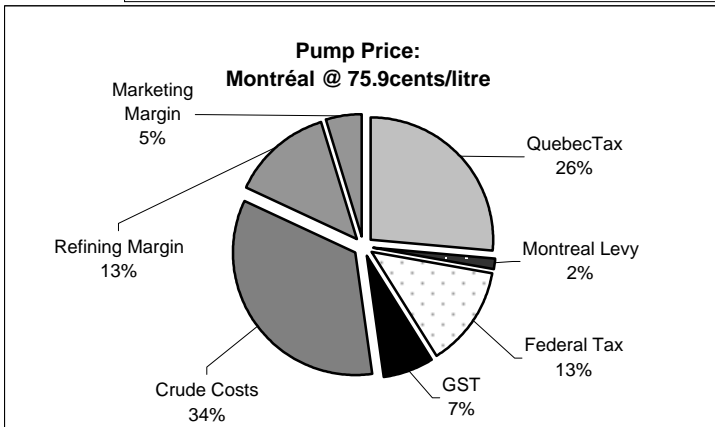
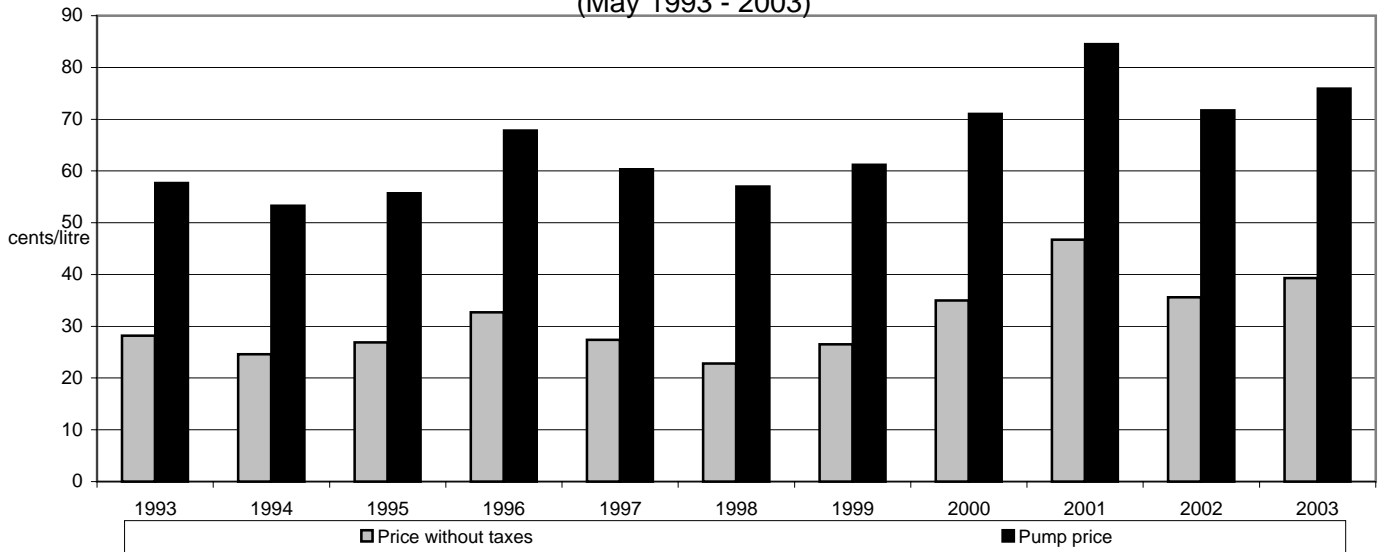
Ontario: Transport



# Quebec -- Gas Tax Facts

## Montréal: Gas Prices & Gas Taxes

(May 1993 - 2003)



Item	Amount	Category
Fill-up	75.9 cents/litre	
Capacity	50.0 litres	
Total Sale	\$ 37.95	
Quebec Tax	\$ 9.88	47% Tax
Montreal Levy	\$ 0.57	
Federal Tax	\$ 5.00	
GST	\$ 2.50	
Crude Costs	\$ 12.90	63% Costs
Refining Margin	\$ 5.00	
Marketing Margin	\$ 1.75	

Fill-up at April 22, 2003 prices

## Comparative Provincial Motoring Revenues and Expenditures 1989-2002 (million)

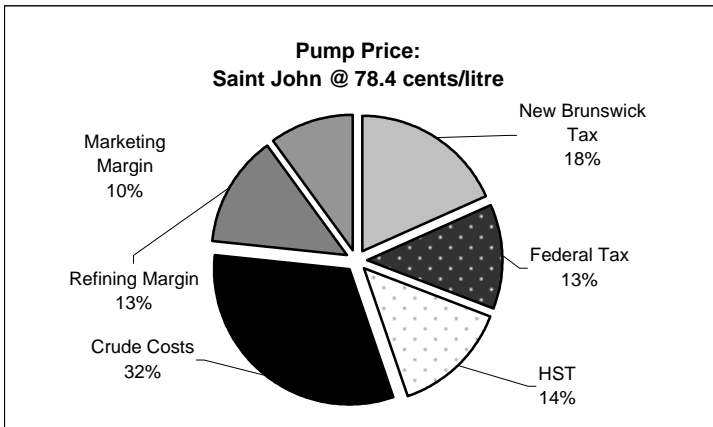
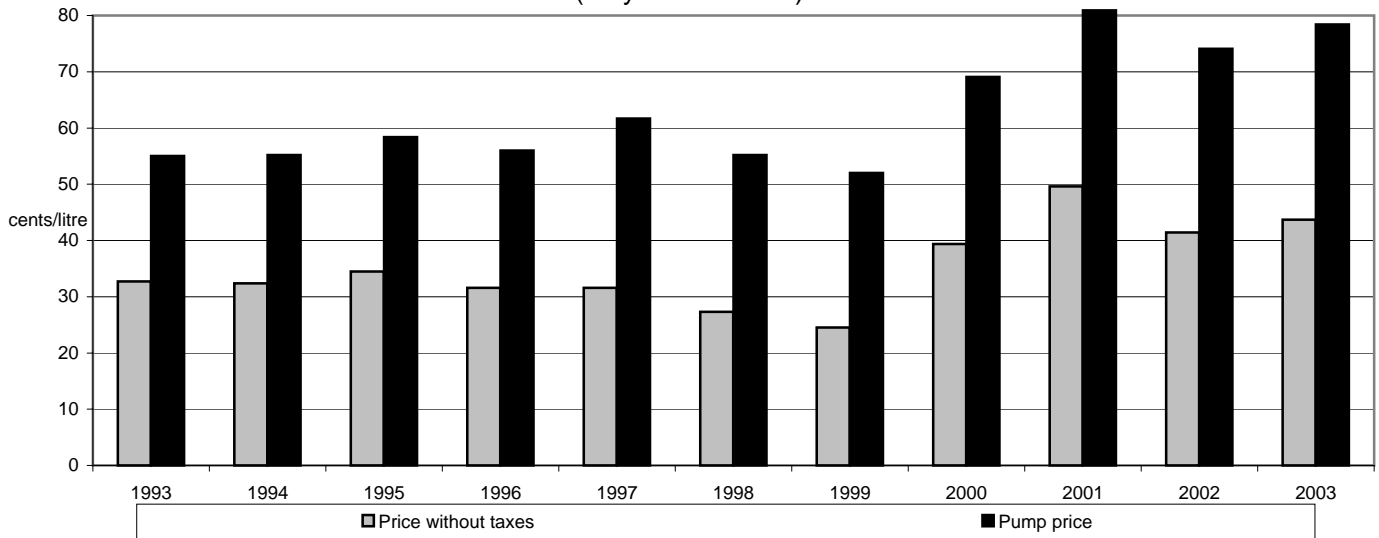
Year	Gas Tax Revenue	Fees	Federal Transfers	Total Revenue	Transport Spending	Transport Capital	Total Spending	Spending % of Revenue
1989-1990	\$ 1,256.8	\$ 380.7	\$ -	\$ 1,637.5	\$ 1,961.9	n/a	\$ 1,961.9	119.8%
1990-1991	1,150.1	458.8	-	1,608.9	1,962.0	n/a	1,962.0	121.9%
1991-1992	1,117.1	511.8	-	1,628.9	2,053.5	n/a	2,053.5	126.1%
1992-1993	1,222.2	558.6	20.4	1,801.2	2,025.9	n/a	2,025.9	112.5%
1993-1994	1,257.0	555.0	26.3	1,838.3	1,992.8	n/a	1,992.8	108.4%
1994-1995	1,340.0	500.0	24.6	1,864.6	1,551.0	n/a	1,551.0	83.2%
1995-1996	1,407.0	482.0	26.2	1,915.2	1,460.0	n/a	1,460.0	76.2%
1996-1997	1,454.0	490.0	39.1	1,983.1	930.0	n/a	930.0	46.9%
1997-1998	1,486.0	641.0	36.8	2,163.8	1,363.0	n/a	1,363.0	63.0%
1998-1999	1,559.0	664.0	20.7	2,243.7	1,507.0	n/a	1,507.0	67.2%
1999-2000	1,560.0	667.0	35.7	2,262.7	1,578.0	n/a	1,578.0	69.7%
2000-2001	1,536.0	646.0	1.9	2,183.9	1,507.0	n/a	1,507.0	69.0%
2001-2002	1,536.0	662.0	7.3	2,205.3	1,412.0	n/a	1,412.0	64.0%
2002-2003	1,610.0	677.0	n/a	2,287.0	1,432.0	n/a	1,432.0	62.6%
2003-2004	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a



# New Brunswick -- Gas Tax Facts

## Saint John: Gas Prices & Gas Taxes

(May 1993 - 2003)



### Pump Price Breakdown: 2003 Honda Civic

Fill-up		78.4 cents/litre
Capacity		50.0 litres
Total Sale	\$	39.20
New Brunswick Tax	\$	7.25
Federal Tax	\$	5.00
HST	\$	5.49
Crude Costs	\$	12.60
Refining Margin	\$	5.25
Marketing Margin	\$	4.00
		<b>45% Tax</b>
		<b>55% Costs</b>

Fill-up at April 22, 2003 prices

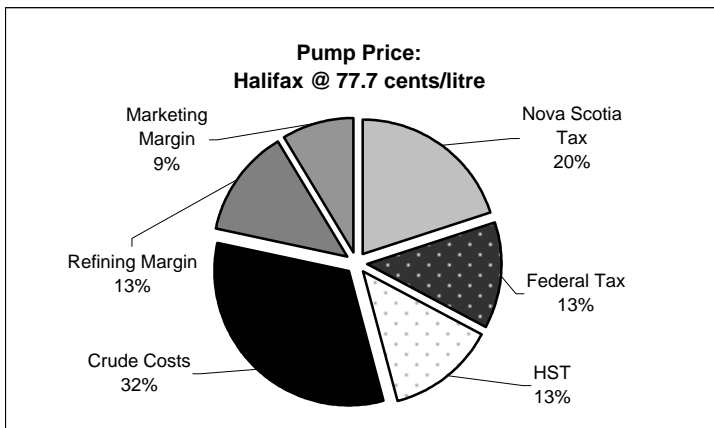
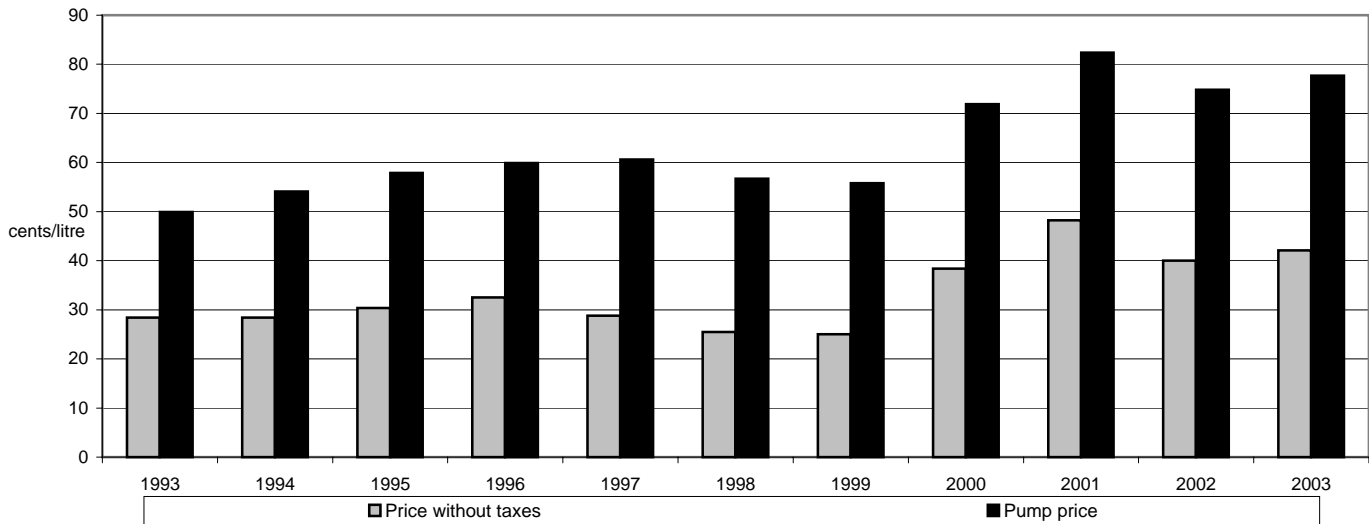
## Comparative Provincial Motoring Revenues and Expenditures 1989-2002 (million)

Year	Gas Tax Revenue	Fees	Federal Transfers	Total Revenue	Transport Spending	Transport Capital	Total Spending	Spending % of Revenue
1989-1990	\$ 118.5	\$ 48.0	\$ -	\$ 166.5	\$ 247.2	n/a	\$ 247.2	148.5%
1990-1991	115.0	50.7	-	165.7	295.0	158.8	295.0	178.0%
1991-1992	129.2	62.1	-	191.3	322.6	195.3	322.6	168.6%
1992-1993	145.0	61.7	5.9	212.6	297.6	169.3	297.6	140.0%
1993-1994	152.0	66.0	50.3	268.3	340.9	213.9	340.9	127.1%
1994-1995	160.0	70.0	47.2	277.2	318.5	193.3	318.5	114.9%
1995-1996	163.0	71.4	95.3	329.7	267.8	142.3	267.8	81.2%
1996-1997	166.0	71.0	97.8	334.8	442.9	314.1	442.9	132.3%
1997-1998	169.0	69.7	70.5	309.2	364.3	239.2	364.3	117.8%
1998-1999	171.0	71.1	29.5	271.6	328.0	196.2	328.0	120.8%
1999-2000	185.5	78.8	35.0	299.3	330.3	198.9	330.3	110.4%
2000-2001	186.5	80.6	9.5	276.6	238.9	97.0	238.9	86.4%
2001-2002	188.0	77.4	14.9	280.3	285.5	123.5	285.5	101.9%
2002-2003	217.1	79.1	n/a	296.2	316.4	168.1	316.4	106.8%
2003-2004	227.3	79.5	n/a	306.8	336.2	196.0	336.2	109.6%



# Nova Scotia -- Gas Tax Facts

Halifax: Gas Prices & Gas Taxes  
(May 1993 - 2003)



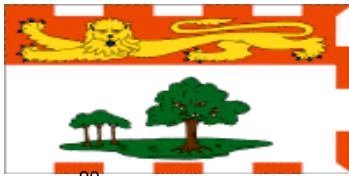
## Pump Price Breakdown: 2003 Honda Civic

Fill-up		77.7 cents/litre
Capacity		50.0 litres
Total Sale	\$	38.85
Nova Scotia Tax	\$	7.75
Federal Tax	\$	5.00
HST	\$	5.05
Crude Costs	\$	12.60
Refining Margin	\$	5.10
Marketing Margin	\$	3.35

Fill-up at April 22, 2003 prices

## Comparative Provincial Motoring Revenues and Expenditures 1989-2002 (million)

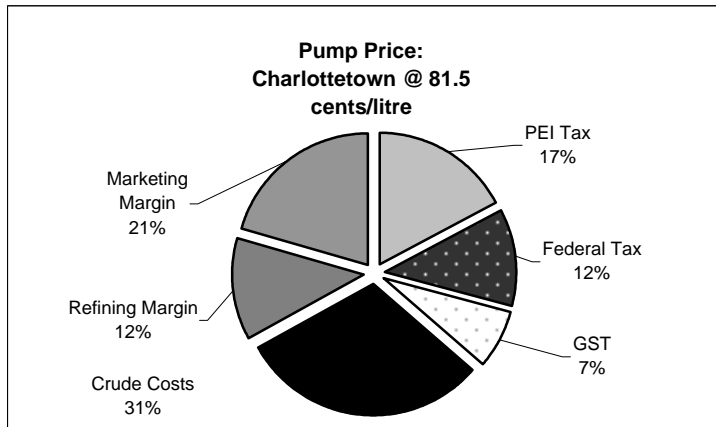
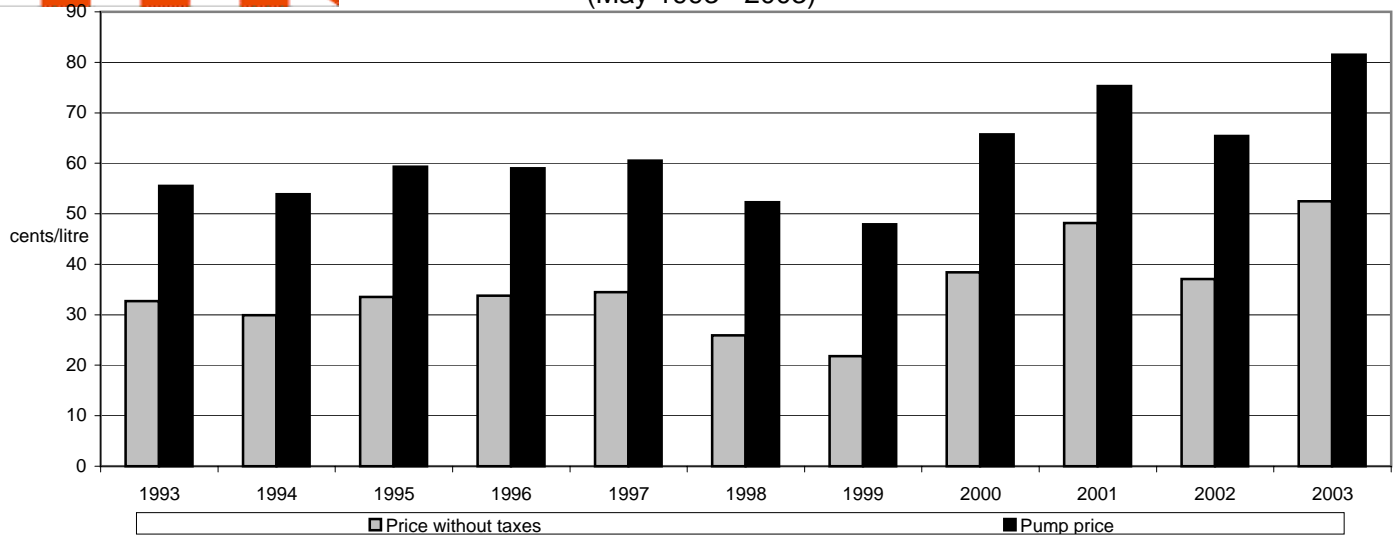
Year	Gas Tax Revenue	Fees	Federal Transfers	Total Revenue	Transport Spending	Transport Capital	Total Spending	Spending % of Revenue
1989-1990	\$ 124.9	\$ 47.5	\$ -	\$ 172.4	\$ 296.7	n/a	\$ 296.7	172.1%
1990-1991	138.8	47.2	-	186.0	266.9	12.8	279.7	150.3%
1991-1992	141.7	49.1	-	190.8	271.9	118.4	271.9	142.5%
1992-1993	168.6	55.9	10.0	234.5	305.6	172.6	305.6	130.3%
1993-1994	176.0	58.6	19.3	253.9	264.4	134.4	264.4	104.2%
1994-1995	195.6	71.0	18.2	284.8	219.1	97.4	316.5	111.1%
1995-1996	197.5	56.0	24.9	278.4	238.4	132.0	370.5	133.1%
1996-1997	198.7	58.6	39.4	296.7	240.9	74.3	315.3	106.3%
1997-1998	204.1	54.9	44.4	303.4	263.2	96.9	360.1	118.7%
1998-1999	211.6	61.0	42.5	315.1	236.5	n/a	236.5	75.0%
1999-2000	219.4	61.4	7.1	287.9	236.3	n/a	236.3	82.1%
2000-2001	201.7	62.0	2.6	266.2	248.6	n/a	248.6	93.4%
2001-2002	208.0	65.1	-	273.0	233.5	n/a	233.5	85.5%
2002-2003	245.6	72.6	n/a	318.2	251.2	n/a	251.2	79.0%
2003-2004	254.2	73.7	n/a	327.9	246.7	n/a	246.7	75.2%



# PEI -- Gas Tax Facts

## Charlottetown: Gas Prices & Gas Taxes

(May 1993 - 2003)



### Pump Price Breakdown: 2003 Honda Civic

Fill-up		81.5 cents/litre
Capacity		50.0 litres
Total Sale	\$	40.75
PEI Tax	\$	7.00
Federal Tax	\$	5.00
GST	\$	2.85
Crude Costs	\$	12.60
Refining Margin	\$	5.10
Marketing Margin	\$	8.40

**36% Tax**  
**64% Costs**

Fill-up at April 22, 2003 prices

## Comparative Provincial Motoring Revenues and Expenditures 1989-2002 (million)

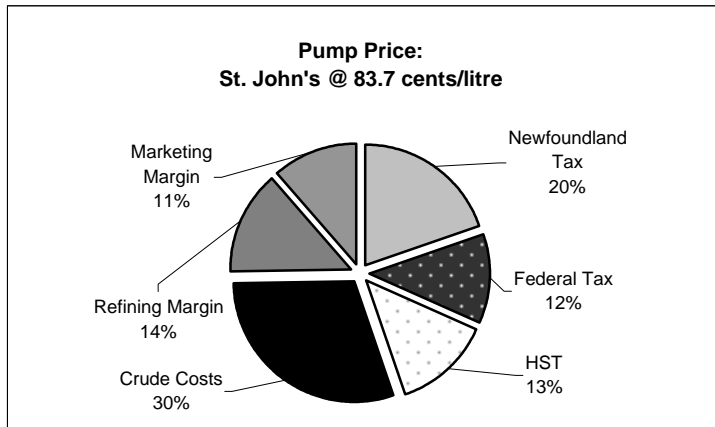
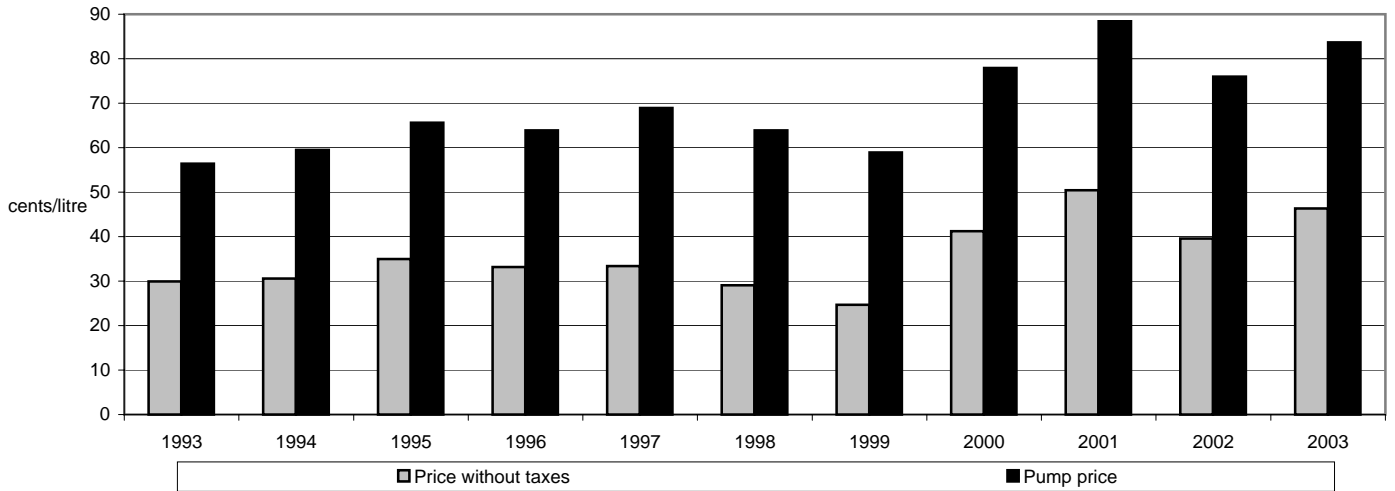
Year	Gas Tax Revenue	Fees	Federal Transfers	Total Revenue	Transport Spending	Transport Capital	Total Spending	Spending % of Revenue
1989-1990	\$ 18.0	n/a	n/a	\$ 18.0	\$ 88.4	n/a	\$ 88.4	491.3%
1990-1991	23.2	6.1	6.1	35.4	92.2	41.4	92.2	260.7%
1991-1992	24.1	6.1	6.1	36.3	98.3	47.4	98.3	270.9%
1992-1993	23.4	7.1	2.9	33.4	93.7	42.7	93.7	280.6%
1993-1994	23.2	8.4	3.1	34.7	84.0	35.1	84.0	242.3%
1994-1995	26.2	9.0	7.4	42.5	77.7	33.9	77.7	182.6%
1995-1996	26.6	9.1	6.5	42.3	78.4	35.9	78.4	185.4%
1996-1997	27.2	9.2	8.0	44.4	85.6	38.9	85.6	192.6%
1997-1998	29.5	10.3	8.9	48.7	96.2	37.5	96.2	197.8%
1998-1999	32.1	10.7	10.1	52.8	92.3	30.1	92.3	174.8%
1999-2000	33.5	11.1	49.1	93.7	97.8	32.1	97.8	104.4%
2000-2001	33.6	11.1	47.3	91.9	100.1	26.9	100.1	108.9%
2001-2002	32.7	11.9	48.6	93.2	100.0	28.9	100.0	107.3%
2002-2003	34.0	11.8	n/a	45.8	69.0	21.4	69.0	150.7%
2003-2004	36.0	11.3	n/a	47.3	71.0	25.3	71.0	150.1%



# Newfoundland -- Gas Tax Facts

## St. John's: Gas Prices & Gas Taxes

(May 1993 - 2003)



Fill-up		83.7 cents/litre
Capacity		50.0 litres
Total Sale	\$	41.85
Newfoundland Tax	\$	8.25
Federal Tax	\$	5.00
HST	\$	5.44
Crude Costs	\$	12.60
Refining Margin	\$	5.75
Marketing Margin	\$	4.80

Fill-up at April 22, 2003 prices

## Comparative Provincial Motoring Revenues and Expenditures 1989-2002 (million)

Year	Gas Tax Revenue	Fees	Federal Transfers	Total Revenue	Transport Spending	Transport Capital	Total Spending	Spending % of Revenue
1989-1990	\$ 79.7	\$ 29.0	n/a	\$ 108.7	\$ 209.0	\$ 97.5	\$ 209.0	192.2%
1990-1991	87.0	29.0	-	116.0	226.2	84.1	226.2	195.0%
1991-1992	106.5	30.6	-	137.1	202.6	63.3	202.6	147.7%
1992-1993	105.5	31.0	60.6	197.1	203.0	61.4	203.0	103.0%
1993-1994	118.4	32.5	59.2	210.1	177.1	44.8	177.1	84.3%
1994-1995	125.5	43.5	63.0	232.0	149.7	48.0	149.7	64.5%
1995-1996	121.9	44.9	55.3	222.1	153.9	58.8	153.9	69.3%
1996-1997	108.5	45.2	66.0	219.7	131.5	17.4	131.5	59.8%
1997-1998	120.4	50.5	63.1	234.0	142.3	29.2	142.3	60.8%
1998-1999	121.5	49.5	67.4	238.4	144.7	26.8	144.7	60.7%
1999-2000	129.2	52.0	63.7	244.9	151.8	31.3	151.8	62.0%
2000-2001	130.4	53.0	52.0	235.3	171.2	36.8	171.2	72.7%
2001-2002	130.0	54.5	47.9	232.4	177.4	41.3	177.4	76.3%
2002-2003	134.7	56.3	n/a	191.0	179.5	41.1	179.5	94.0%
2003-2004	138.0	55.0	n/a	193.0	188.4	49.1	188.4	97.6%